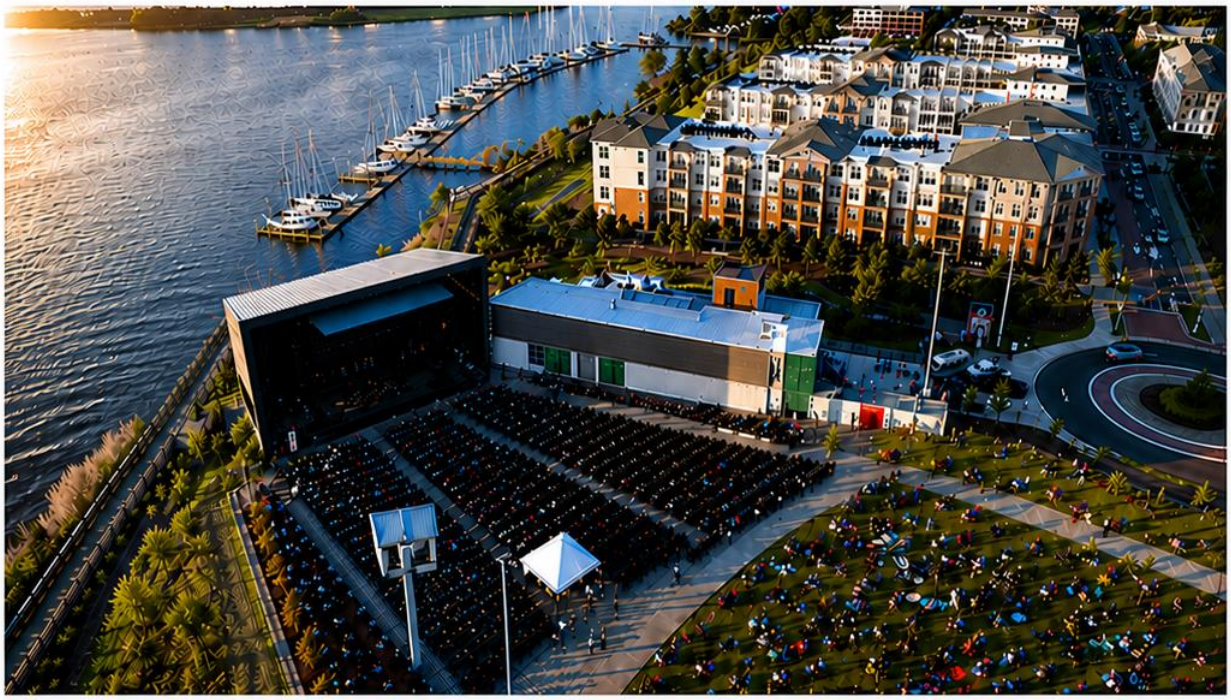


CITY OF
WILMINGTON
NORTH CAROLINA

FY27 Adopted Budget



MAYOR AND COUNCIL

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Mayor Pro-Tem Kevin Spears
Salette Andrews
David Joyner

Chakema Clinton-Quintana
Cassidy Santaguida
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- Mary Vigue, Deputy City Manager
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Contents

INTRODUCTION 8
PROFILE OF THE CITY OF WILMINGTON 8
FORM OF GOVERNMENT 8
THE LOCAL ECONOMY 9
Economic Growth 9
Tourism 11
Port of Wilmington 12
Film Industry 13
TRANSPORTATION PLANNING 14
Wilmington Urban Area Metropolitan Planning Organization 14
HEALTHCARE 15
EDUCATION 16
AREA DEMOGRAPHICS AND STATISTICS 18
CITY OF WILMINGTON STATISTICS 19
READER'S GUIDE 21
Streamlining for Impact: A Strategic Reorganization of Services 23
BUDGETARY FUND STRUCTURE 24
FUNDS SUBJECT TO APPROPRIATION BY CATEGORY 25
BUDGET PREPARATION AND ADOPTION 28
BUDGET AMENDMENT PROCESS 29
FY27 SCHEDULE OF EVENTS 29
BUDGET PREPARATION PROCESS 30
ORGANIZATIONAL STRUCTURE 31
FINANCIAL MANAGEMENT POLICIES 32
REVENUE POLICIES 32
EXPENDITURE POLICIES 33
RESERVES 34
DEBT MANAGEMENT 34
CAPITAL INVESTMENT POLICIES 35
ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES 35
TRANSMITTAL 36
Revenue Summary 40
Budget Highlights 41
Enterprise Funds 44
Priorities Beyond the Current Budget 45
Budget Presentation 45

Conclusion 45
BUDGET SUMMARY 46
REVENUE AND EXPENDITURE TRANSFER SCHEDULE 46
GENERAL FUND BUDGET SUMMARY (INCLUDES INTERFUND TRANSFERS) 47
CONSOLIDATED UNASSIGNED FUND BALANCE SUMMARY 49
GENERAL FUND UNASSIGNED FUND BALANCE 49
AUTHORIZED POSITION LISTING 50
Position Overview 51
FEE SCHEDULE CHANGES 52
REVENUE SUMMARY 56
REVENUE ESTIMATES - FUNDS 56
THE ECONOMY 57
GENERAL FUND 59
STORMWATER FUND 60
RECYCLING AND TRASH SERVICES FUND 61
PARKING FACILITIES FUND 62
FLEET MAINTENANCE & REPLACEMENT FUND 64
GOLF COURSE FUND 65
TECHNOLOGY REPLACEMENT FUND 66
DEBT SERVICE FUND 67
CDBG/HOME GRANT & LOAN FUND 68
MULTI-YEAR FUNDS 68
SPECIAL PURPOSE FUND 69
CONVENTION CENTER FUND 69
COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG) 70
HOME INVESTMENT PARTNERSHIP FUND 71
CAPITAL PROJECTS FUNDS 71
STRATEGIC PLANNING 72
STRATEGIC PLANNING FOCUS AREAS 73
GOVERNANCE OFFICES 76
CITY COUNCIL 77
CITY MANAGER 79
CITY CLERK 80
CITY ATTORNEY 82
SUNDRY APPROPRIATIONS 83
NONDEPARTMENTAL 83

INTERNAL SERVICES CONSOLIDATION 85
SERVICE CONTRACTS 85
CIVIC DEVELOPMENT PARTNER AGENCY PROCESS 86
COMMUNITY INVESTMENT PROGRAM 86
OTHER GENERAL FUND AGENCY APPROPRIATIONS 88
BOARDS & COMMISSIONS 88
ECONOMIC INCENTIVES 89
CONTINGENCY 89
TRANSFERS 89
LEASE COMPLIANCE 90
ORGANIZATIONAL SERVICES 92
ASSET & PROPERTY MANAGEMENT 93
FINANCE & BUDGET 96
SAFETY & RISK MANAGEMENT 98
INFORMATION TECHNOLOGY 99
STRATEGIC INITIATIVES 102
DESIGN & CONSTRUCTION 103
STRATEGY & INNOVATION 105
COMMUNICATIONS & ENGAGEMENT 106
HUMAN RESOURCES 108
COMMUNITY SERVICES 110
DOWNTOWN SERVICES & SPECIAL EVENTS 111
TRANSPORTATION 112
PARKS AND RECREATION 115
WILMINGTON METROPOLITAN PLANNING ORGANIZATION (WMPO) 118
COMMUNITY EXCELLENCE 120
COMMUNITY BUILDING 121
CDBG/HOME GRANT AND LOAN ADMIN FUND 123
COMMUNITY DEVELOPMENT BLOCK GRANT 125
HOME INVESTMENT PARTNERSHIP FUND 126
COMPLIANCE 127
PLANNING AND DEVELOPMENT 129
PUBLIC SAFETY 130
POLICE DEPARTMENT 131
POLICE DEPARTMENT: SABLE 136
FIRE DEPARTMENT 137

ENTERPRISE FUNDS 142
STORMWATER MANAGEMENT FUND 143
SOLID WASTE SERVICES 147
GOLF COURSE FUND 150
PARKING FUND 153
OTHER FUNDS 156
DEBT SERVICE FUND 159
TECHNOLOGY REPLACEMENT FUND 161
CONVENTION CENTER OPERATIONS FUND 162
SPECIAL PURPOSE FUND 163
MUNICIPAL SERVICE DISTRICT 165
OPIOID FUND 166
CAPITAL IMPROVEMENT FUNDS 168
CAPITAL BUDGETING 169
DEBT MANAGEMENT 194
Outstanding Bonded Debt 194
Other Outstanding Debt 195
Net Direct Debt as a Percent of Operating Budget 198
ORDINANCES 200
SUPPLEMENTALS 212
REVENUE DETAIL 212
DETAILED AUTHORIZED POSITION LISTING 222
GLOSSARY 240

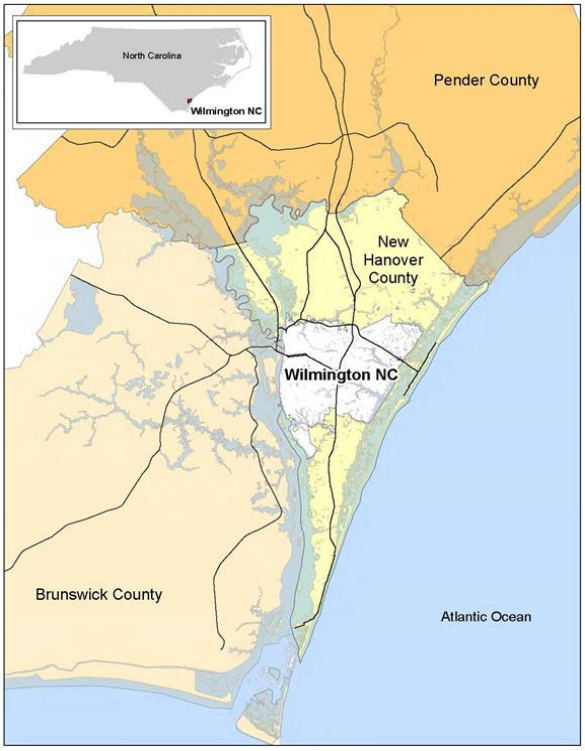
INTRODUCTION

Welcome to the City of Wilmington's Annual Budget. Through this document we, as proud citizens and employees, wish to convey what City government is doing to maintain the quality of life in Wilmington and the improvements we are making to preserve and enhance Wilmington's safe, clean and prosperous environment.

This budget serves four basic functions for City Council, staff, the citizens of Wilmington and others. First, it is a policy document that articulates the priorities and challenges the City Council intends to address in the upcoming year. Secondly, it serves as an operations guide for staff in developing goals and objectives for the fiscal year and in monitoring and evaluating progress toward those goals. Thirdly, the budget is a financial device for the projection of revenues and expenditures; it authorizes expenditures and the means for financing them; and is a control mechanism for spending limits. Finally, it is a way to communicate to citizens how public money is being spent and what is being accomplished with those expenditures. We hope all readers of this document come away with a better understanding of City services in general and specifically what will be done in Wilmington during the fiscal year 2027.

PROFILE OF THE CITY OF WILMINGTON

The City of Wilmington, incorporated in 1739, is in the southeastern region of North Carolina. Its borders follow the Cape Fear River on the west and the Intracoastal Waterway on the east, near the Atlantic Ocean. Wilmington is the county seat of New Hanover County. The city covers 51.49 square miles and extends 10 miles north to south and a little over 9 miles east to west at its widest points.[1] The City's historic core hugs the Cape Fear River, while later patterns of development extend eastward toward the ocean.



FORM OF GOVERNMENT

The City of Wilmington has a Council-Manager form of government. The Council is comprised of the Mayor and six Council members. The Council is the legislative body of city government with the Mayor as a voting member and the presiding officer. The Mayor is elected at large every two years, and the Council members are elected at large every four years with staggered terms. The City Manager is appointed by the Council and administers the daily operations of the city through appointed department

[1] City of Wilmington Development Services Department, GIS staff.

heads. City Council meetings are typically held on the first and third Tuesday of each month in City Hall.

The City provides the full range of services authorized by statute. This includes police, fire, streets, public improvements, planning and zoning and general administrative services. The city also operates parking facilities, a golf course, and provides recycling, trash, and storm water management services.

The City is empowered to levy a property tax on both real and personal properties located within its boundaries. New Hanover County is the only other unit that levies taxes within the city's corporate limits. The City is also authorized by state statute to extend its corporate limits by voluntary annexation, upon receipt of a valid petition signed by the owners of the real property located within the area.

THE LOCAL ECONOMY

Economic Growth

The City of Wilmington continues to benefit from a diverse and expanding economy that extends well beyond tourism. Key industries include advanced manufacturing, healthcare, education, technology, life sciences, film production, aviation, and professional services. Continued private-sector investment, coupled with sustained population growth and a highly skilled workforce, has strengthened Wilmington's position as one of the fastest-growing regional economies in North Carolina.

In March 2026, GE Aerospace announced a $60 million investment in its Wilmington manufacturing facility as part of the company's nationwide commitment to U.S. manufacturing. The investment will modernize equipment, expand production capacity, upgrade heat-treatment furnaces, improve facilities, and support a growing workforce. The Wilmington facility manufactures critical engine components used in commercial aircraft, military fighter jets, and naval applications. During the past three years, GE Aerospace has announced more than $135 million in investments at its Wilmington operations, further reinforcing the region's importance to the aerospace and advanced manufacturing industries.[2]

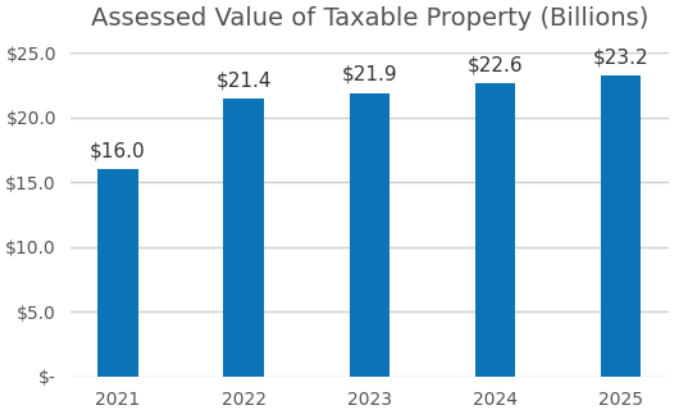
CNBC ranked North Carolina as the No. 2 State for Business in 2026, following its No. 1 ranking in 2025. The state has now finished among the top two states for business for five consecutive years, reflecting its continued strengths in economic growth, workforce quality, and access to capital. CNBC ranked North Carolina 1st in Economy, 3rd in Workforce, and 5th in Access to Capital, highlighting the state's continued competitiveness for business investment and job creation.[3]

Assessed Value of Taxable Property and Employment

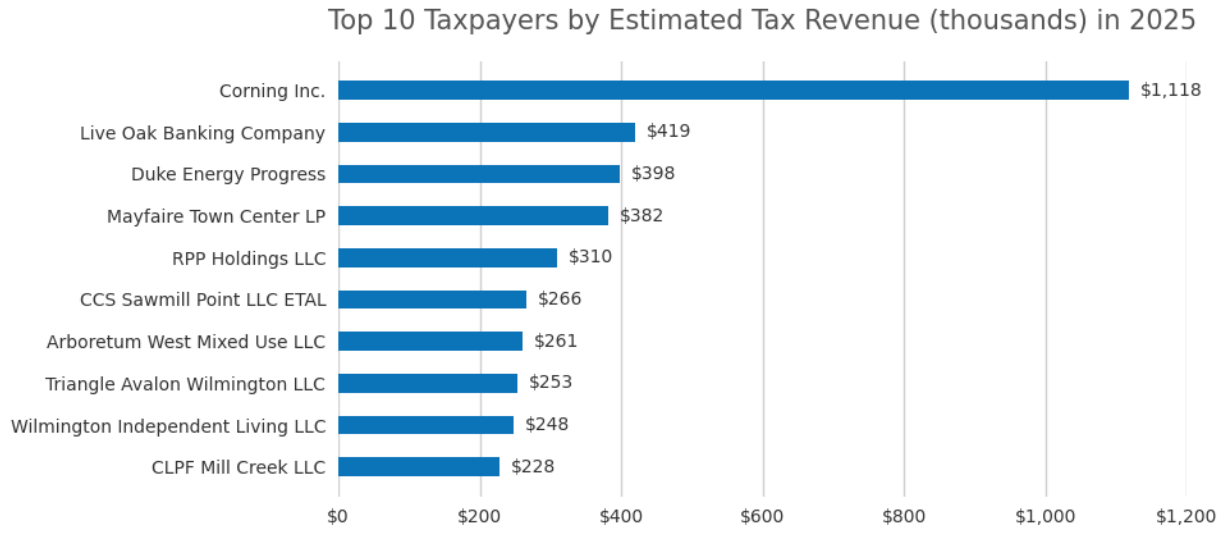
The positive trend in the assessed value of taxable property (AVTP) provides further evidence of Wilmington's economic growth. The AVTP is the total value in US dollars of the property that is eligible for taxation by the City of Wilmington. It reached a new high of $23.2 billion in 2025, a 45.3% increase over five years.

[2] WECT News. "GE Aerospace to invest $60M in Wilmington site." (2026).
https://www.wect.com/2026/03/09/ge-aerospace-invest-60m-wilmington-site-2026/

[3] CNBC. "America's Top States for Business" (2026).
https://www.cnbc.com/top-states-for-business/

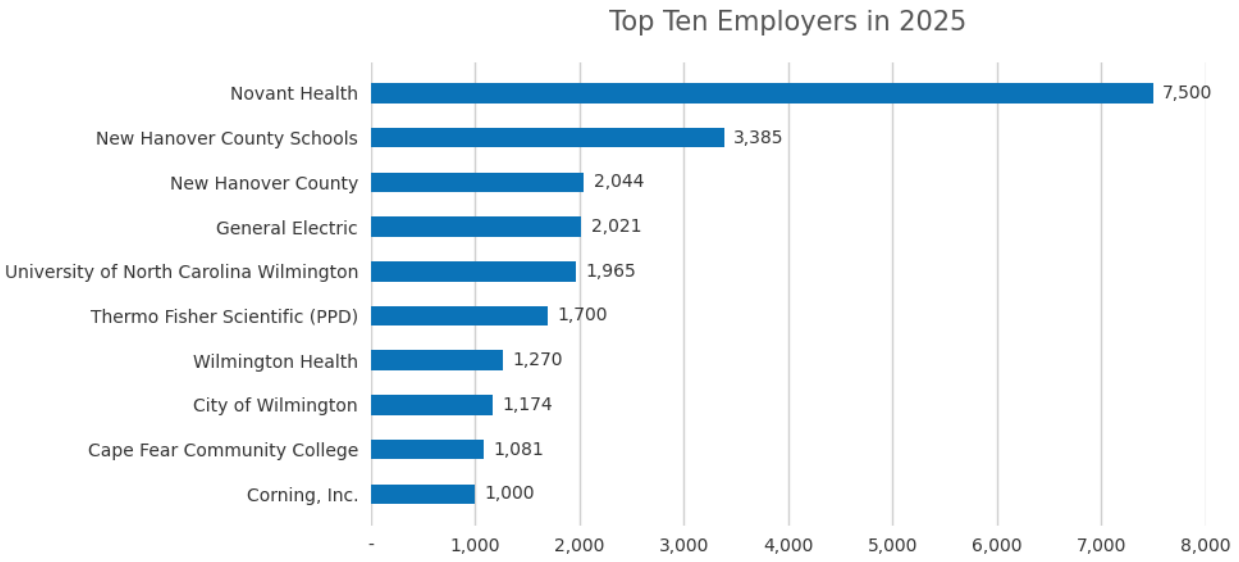


Even more encouraging is that this growth has not been the result of any one sector or employer. Demonstrating the city's diverse and stable economy, no single taxpayer comprises more than 1.15% of the total tax base, according to the City of Wilmington 2025 Annual Comprehensive Financial Report. Corning, Inc. is the largest taxpayer, with an assessed value of $266.2 million. The remaining nine of the top ten taxpayers have assessed values ranging from $54.2 million to $99.8 million. Based on the FY2025 tax rate, these companies individually generate an estimated $228,000 to $1.12 million in City property tax revenue.[4]



Further highlighting the diverse economy, employment is spread across several industries and employers. Novant Health is the largest employer, accounting for 6.21% of total New Hanover County employment. The education sector accounts for 5.33% of total county employment among the top ten employers, with New Hanover County Schools contributing 2.80%, the University of North Carolina Wilmington contributing 1.63%, and Cape Fear Community College contributing 0.90%. Health care, education, government, nuclear fuel, pharmaceuticals, and manufacturing are represented among the ten largest employers.[5]

[4] City of Wilmington, Annual Comprehensive Financial Report (2025), pages xiv and 234.
[5] City of Wilmington, Annual Comprehensive Financial Report (2025), pages xv and 244.



A few key groups and industries contribute significantly to the economic development of the region, and addressing roadblocks to further growth. A few noteworthy organizations are Wilmington Business Development, North Carolina's Southeast, Wilmington Chamber of Commerce, and Wilmington Downtown Inc. These groups work individually and collectively to enhance the region's economy, with Wilmington at the center of these efforts. Other economic drivers in the region include tourism, Novant Health, the University of North Carolina Wilmington, Cape Fear Community College, New Hanover County Schools, the Wilmington International Airport, and the Port of Wilmington. Through the provision of customized training and education, moving goods and people, facilitating trade, providing high-quality healthcare, and investing in local businesses, these drivers all act as significant contributors to the local economy.[6]

Tourism

Due in part to its location on the Cape Fear River and proximity to several beaches, tourism continues to be a significant contributor to the local economy. The historic Riverwalk, Wilmington Convention Center, outdoor live music venues at Greenfield Lake Amphitheater and Live Oak Bank Pavilion at Riverfront Park, community festivals, and a vibrant downtown nightlife make Wilmington one of North Carolina's premier destinations for visitors and residents alike.[7]

Wilmington's reputation as a destination city continues to receive national recognition. In 2026, Southern Living ranked Wilmington No. 7 on its annual "South's Best Cities" list, recognizing the City's unique blend of historic charm, vibrant culture, culinary scene, and coastal lifestyle. Additionally, Southern Living named Wilmington one of the "10 Dreamiest Places to Live in the Coastal South," noting the City's diverse neighborhoods, evolving food and beverage scene, growing accessibility through new air service, and convenient access to Carolina Beach, Kure Beach, and Wrightsville Beach.[8]

[6] 2023 Book on Business, Greater Wilmington Business Journal, page 112-127.

[7] Wilmington and Beaches Convention & Visitors Bureau, Destination Information and Visitor Experiences.

[8] Southern Living, "The 10 Dreamiest Places to Live in the Coastal South" (2025). https://www.southernliving.com/best-places-to-live-on-coast-in-south-11736869

The City's tourism industry is further supported by its rich history, thriving arts and entertainment scene, and abundant recreational opportunities. Visitors can explore the nationally recognized Riverwalk, historic downtown architecture, museums, gardens, and nearby island beaches while enjoying a growing culinary and craft beverage scene. These attractions have contributed to Wilmington's continued growth as both a leisure travel destination and a desirable place to live and work.

Tourism serves as an important economic driver for the region, generating spending that supports local hotels, restaurants, retailers, transportation providers, entertainment venues, and small businesses. The industry's economic impacts extend well beyond direct visitor spending by creating employment opportunities, generating tax revenues, and supporting investments that enhance residents' quality of life and the visitor experience.

One revenue stream generated by tourism is the City's Room Occupancy Tax (ROT). One hundred percent of the ROT levied by the City must be used for the construction, financing, operation, promotion, and maintenance of the Wilmington Convention Center. The ROT is levied at six percent within the Convention Center District and three percent elsewhere within the City's jurisdiction. For the fiscal year ended June 30, 2025, the City recognized $7,522,497 in Room Occupancy Tax revenue, reflecting continued growth in visitor activity. These revenues have enabled the Convention Center to remain financially self-sustaining and not reliant on other City revenue sources.[9]

Port of Wilmington



The Port of Wilmington continues to serve as one of southeastern North Carolina's most important economic engines and a critical component of the state's transportation and logistics network. Strategically located on the Cape Fear River approximately 26 miles from the Atlantic Ocean, the Port provides direct access to national and international markets and supports a diverse range of industries, including manufacturing, agriculture, retail, and distribution. Operated by the North Carolina State Ports Authority, the Port of Wilmington is consistently recognized as one of the most productive container ports on the East Coast. Its modern container terminal, breakbulk facilities, cold storage capabilities, Class I rail access, and direct connections to major interstate highways continue to make Wilmington an attractive destination for importers and exporters.[10]

The Port's economic impact extends well beyond maritime operations. According to the Institute for Transportation Research and Education (ITRE) at North Carolina State University, North Carolina's publicly owned ports contribute approximately $16.1 billion annually to the state's economy, with approximately $14.8 billion attributable to the Port of Wilmington alone. Port activities also support more than 88,200 jobs statewide and generate hundreds of millions of dollars in annual state and local tax revenues,

[9] City of Wilmington, Annual Comprehensive Financial Report (2025), pages 214-215.

[10] North Carolina State Ports Authority, "Fast Facts". https://ncports.com/about-the-ports/fast-facts/

reinforcing the Port's importance to North Carolina's manufacturing, distribution, transportation, and logistics industries.[11]

The Port of Wilmington continues to experience strong cargo activity while adapting to changing global trade conditions. During Fiscal Year 2025, North Carolina Ports reported record intermodal volumes and continued strength in general cargo operations despite fluctuations in international trade. Ongoing investments in container operations, refrigerated cargo services, rail connectivity, and terminal efficiency continue to strengthen the Port's competitive position and support long-term cargo growth.[12]

To accommodate future demand, the North Carolina State Ports Authority continues to invest in berth improvements, expanded container yard capacity, modernized gate technology, equipment replacement, and terminal infrastructure. These capital improvements are designed to increase operational efficiency, improve cargo handling capabilities, accommodate larger vessels, and enhance supply chain resiliency while positioning the Port of Wilmington for continued economic growth.[13]

As southeastern North Carolina continues to experience rapid population and business growth, the Port of Wilmington remains a strategic asset for the City and the State. Continued investments in port infrastructure, logistics capabilities, and multimodal transportation networks are expected to strengthen international trade, support business recruitment, create high-quality employment opportunities, and contribute significantly to the long-term economic vitality of Wilmington and the surrounding region.

Film Industry

Wilmington continues to serve as the center of North Carolina's film and television industry and has earned a national reputation as "Hollywood East." For more than four decades, the region has supported feature films, television series, streaming productions, commercials, and independent films, creating a diverse entertainment industry that contributes significantly to the local economy. Wilmington's experienced production workforce, diverse filming locations, favorable climate, and established production infrastructure continue to make the region one of the premier film production destinations on the East Coast.[14]

The region's film industry generates significant economic activity through direct production spending and indirect impacts on local businesses. According to the North Carolina Department of Commerce, film and television productions generated approximately $185.5 million in direct in-state spending during 2025, supporting more than 7,000 jobs across North Carolina. Thirty-eight productions filmed throughout the state, with production activity occurring in 45 counties. Productions supported hotels, restaurants, construction firms, equipment suppliers, transportation providers, retailers, and numerous small businesses, demonstrating the industry's broad economic impact beyond film production itself.[15]

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[11] Institute for Transportation Research and Education (ITRE), North Carolina State University, Economic Contribution of the North Carolina Ports (Executive Summary), prepared for the North Carolina State Ports Authority, 2024.

[12] North Carolina State Ports Authority, North Carolina Ports Provides Fiscal Year 2025 Recap, July 22, 2025, and North Carolina Ports Delivers Strong Finish to Calendar Year, January 2, 2025.

[13] North Carolina State Ports Authority, FY2026 Capital Budget, summarized in the North Carolina State Ports Authority Financial Statement Audit (FY2025).

[14] Cinespace Studios. Cinespace Wilmington Studios.
https://www.cinespace.com/studios/wilmington/

[15] North Carolina Department of Commerce. "Film and Television Productions Spend $185.5 Million in North Carolina During 2025." (2026). https://www.commerce.nc.gov/news/press-releases/2026/02/13/film-television-productions-spend-1855-million-north-carolina-2025

Wilmington remains home to Cinespace Wilmington, one of the largest film production studios in the United States. The studio's ten purpose-built sound stages, production offices, support facilities, and experienced local crew continue to attract both domestic and international productions. Several high-profile projects either filmed in North Carolina or premiered during 2025 and 2026, including *The Summer I Turned Pretty* Season 3, *Beast Games* Season 2, *Top Chef* Season 23, *RJ Decker*, *The Hunting Wives* Season 2, and *A Grand Biltmore Christmas*.[16]

Beyond its direct economic contributions, the film industry also serves as an important tourism driver for Wilmington. Popular productions including *Dawson's Creek, One Tree Hill*, *Sleeping with the Enemy*, *Blue Velvet*, *Iron Man 3*, and *The Summer I Turned Pretty* continue to attract visitors interested in exploring filming locations throughout Wilmington and the surrounding beach communities. Film-related tourism supports local hotels, restaurants, retailers, entertainment venues, and other hospitality businesses while further strengthening Wilmington's reputation as a unique cultural and visitor destination.

TRANSPORTATION PLANNING

Wilmington Urban Area Metropolitan Planning Organization

The Wilmington Urban Area Metropolitan Planning Organization (WMPO) is the federally mandated and federally funded regional transportation planning organization for the Wilmington Urban Area. The WMPO was created in 1973 when the Wilmington Urban Area population reached 50,000 to ensure transportation planning is conducted in a continuing, cooperative, and comprehensive manner. In 2012, the WMPO was designated as a Transportation Management Area after the 2010 Decennial Census results found that the Urban Area's population had exceeded 200,000.

The WMPO currently provides regional transportation planning services for 494 square miles and serves a population of approximately 300,000, including the City of Wilmington. A 13-member WMPO Board comprised of elected and appointed officials from throughout the region sets the policy and direction for the organization. The City of Wilmington has been designated and serves as the Lead Planning Agency for the WMPO. The WMPO has several federal requirements that include updating the Metropolitan Transportation Plan every 5 years, coordinating the activities of the WMPO Board and various WMPO committees, and prioritizing projects for the State/MPO Transportation Improvement Program. As a Transportation Management Area, the WMPO is required to complete additional reporting requirements that include federal certification reviews and the development of a Congestion Management Process for the region. In addition, the WMPO is the recipient of an annual direct allocation of federal Surface Transportation Block Grant, Transportation Alternatives, and Carbon Reduction Program funding for administering local projects through a WMPO Board developed competitive process.

[16] North Carolina Department of Commerce. "Film and Television Productions Spend $185.5 Million in North Carolina During 2025." (2026). https://www.commerce.nc.gov/news/press-releases/2026/02/13/film-television-productions-spend-1855-million-north-carolina-2025

The WMPO also provides member desired services that include:

• Development review and Traffic Impact Analysis (TIA) review and coordination
• Managing a traffic count program that in FY26 collected 444 annual and special counts as needed by the WMPO members
• Managing the Go Coast Transportation Demand Management Program that seeks to provide options and alternatives to people traveling in their single-occupancy automobiles.
• Partnering with the Cape Fear Public Transportation Authority (CFPTA / WAVE) to strengthen public transportation access for residents in our planning area.

The WMPO's FY27 budget includes funding for data collection, short- and long-range planning, prioritization, project development, and management and operations. The work plan includes funding for special studies to complete the WMPO's Safe Streets and Roads for All plan, update the WMPO's compensation study, develop a Resiliency Improvement Plan, and begin to develop the WMPO's next Congestion Management Process.

HEALTHCARE

Novant Health New Hanover Regional Medical Center (NHRMC) serves as the primary referral hospital for southeastern North Carolina and remains one of the region's largest employers and economic drivers. The health system provides comprehensive medical services, including cardiovascular care, orthopedics, oncology, women's health, pediatrics, trauma, neuroscience, rehabilitation, and emergency medicine. With more than ten Novant Health facilities located throughout New Hanover County and continued expansion across southeastern North Carolina, the healthcare system serves hundreds of thousands of patients annually while supporting thousands of healthcare professionals.[17]

Healthcare demand throughout the Wilmington region continues to increase due to sustained population growth and an aging demographic. To address this demand, Novant Health announced a comprehensive $1 billion, multi-year investment to expand healthcare infrastructure throughout the region.[18] This represents one of the largest private healthcare investments in southeastern North Carolina's history and is expected to improve access to specialized care while supporting long-term economic growth.

The expansion includes construction of a new Heart & Vascular Tower at the South 17th Street campus, an additional Heart & Vascular Medical Office Building to expand outpatient cardiovascular services, a new inpatient rehabilitation hospital with 60 private patient rooms on the Wrightsville Avenue campus, and renovations to existing hospital facilities designed to increase patient capacity, modernize clinical spaces, and improve operational efficiency.[19] Collectively, these projects are intended to position Wilmington as a regional destination for advanced cardiovascular and specialty healthcare while reducing the need for patients to travel outside the area for complex medical treatment.

[17] American Hospital Directory, Novant Health New Hanover Regional Medical Center Profile.

[18] Novant Health. "Novant Health Unveils Monumental Plans to Improve Health in the Wilmington Region, Including Major Expansions in Heart and Vascular Care, a New Rehabilitation Hospital, and Comprehensive Facility Updates" (2026). https://www.novanthealth.org/newsroom/novant-health-unveils-monumental-plans-to-improve-health-in-the-wilmington-region-including-major-expansions-in-heart-and-vascular-care-a-new-rehabilitation-hospital-and-comprehensive-facility-updates

[19] WWAY News. "Novant Health Announces $1 Billion Expansion Plan for Wilmington Region" (2026). https://www.wwaytv3.com/novant-health-announces-1b-expansion-plan-for-wilmington-region-including-new-heart-tower-and-rehab-hospital/

The Heart & Vascular Tower represents one of the most significant components of Novant Health's regional expansion strategy. The project will substantially increase inpatient capacity for cardiovascular care while supporting physician recruitment, expanding access to advanced diagnostic and surgical procedures, and strengthening Wilmington's role as a regional healthcare hub for southeastern North Carolina.[20]

Novant Health has also demonstrated its commitment to improving community health through targeted investments in historically underserved neighborhoods. In May 2024, the first Michael Jordan Family Medical Clinic opened in Wilmington following a $10 million gift from basketball legend and longtime New Hanover County resident Michael Jordan. The clinic provides primary care services regardless of insurance status and served nearly 1,800 patients during its first nine months of operation. [5] Building upon the success of the original clinic, Novant Health opened a second Michael Jordan Family Medical Clinic in February 2025. Located at 416 N. 30th Street, the 7,300-square-foot facility includes twelve patient rooms and provides primary care, vaccinations, chronic disease management, and preventive health screenings to residents throughout the surrounding community.[21]

Continuing its investment in specialized healthcare services, Novant Health dedicated the Deloris P. Jordan Neurosciences Institute in early 2026 following an additional $10 million philanthropic gift from Michael Jordan, honoring his mother, Deloris Jordan. The institute expands access to advanced neurological care for patients throughout southeastern North Carolina while supporting research, physician recruitment, and specialized treatment for stroke, Parkinson's disease, Alzheimer's disease, epilepsy, spinal disorders, and other complex neurological conditions. The institute also establishes new educational partnerships and community health initiatives designed to improve neurological care both locally and internationally.[22]

EDUCATION

The City of Wilmington offers exceptional higher education opportunities that support workforce development, research, innovation, and economic growth throughout southeastern North Carolina. The region is home to two premier institutions of higher education, the University of North Carolina Wilmington (UNCW) and Cape Fear Community College (CFCC), both of which play a critical role in preparing the region's future workforce and attracting new residents and businesses.

The University of North Carolina Wilmington continues to strengthen its reputation as one of North Carolina's leading public universities. One of 17 constituent institutions of the University of North Carolina System, UNCW offers a broad range of bachelor's, master's, doctoral, and certificate programs across disciplines including business, engineering, education, health sciences, marine science, nursing, and the arts. The university is nationally recognized for academic excellence, undergraduate research opportunities, and its distinctive coastal location. UNCW remains home to the nation's first Bachelor of

[20] Novant Health. "Investing to Serve Our Community and Expand Advanced Care Close to Home" (2026). https://www.novanthealth.org/healthy-headlines/investing-to-serve-our-community-and-expand-advanced-care-close-to-home

[21] WECT News. "Novant Health Opens Second Michael Jordan Family Medical Clinic in Wilmington" (2025). https://www.wect.com/2025/02/13/nosvant-health-opens-second-michael-jordan-family-medical-clinic-wilmington/

[22] Novant Health. "Novant Health Dedicates the Deloris P. Jordan Neurosciences Institute" (2026). https://www.novanthealth.org/newsroom/novant-health-dedicates-novant-health-deloris-p-jordan-neurosciences-institute

Science program in Coastal Engineering and continues to expand programs designed to meet the workforce needs of southeastern North Carolina.[23]

Enrollment at UNCW continues to reach record levels. Fall 2025 enrollment increased to 19,895 students, including 16,131 undergraduate students and 3,764 graduate students, representing a six percent increase over Fall 2024 and the largest student body in the university's history. The university also welcomed its largest-ever incoming freshman class with 3,109 first-year students and a record 2,034 transfer students, demonstrating UNCW's growing reputation as a destination for higher education in North Carolina and beyond. Student retention also reached a record high of 88 percent, exceeding the UNC System average.[24]

Cape Fear Community College (CFCC) remains one of the state's premier comprehensive community colleges and serves as an essential workforce development partner for the Wilmington region. The College offers more than 70 academic programs and over 200 credential opportunities, providing affordable pathways to university transfer, technical education, workforce training, and lifelong learning. CFCC maintains strong partnerships with local employers to develop programs that address regional workforce needs in healthcare, public safety, skilled trades, advanced manufacturing, transportation, and information technology.[25]

For the 2025–2026 academic year, CFCC serves more than 23,000 students, while maintaining an average class size of just 13 students, allowing for individualized instruction and hands-on learning opportunities. According to the College's most recent institutional data, more than 13,500 curriculum students and approximately 4,400 Economic and Workforce Development students participate annually in programs that support regional employers and prepare residents for high-demand careers. These offerings include university transfer pathways, healthcare programs, law enforcement training, electrical line worker certification, advanced manufacturing, and numerous continuing education opportunities that contribute to the economic vitality of southeastern North Carolina.[26]

Together, UNCW and CFCC provide a highly educated workforce, promote innovation and research, and strengthen Wilmington's competitiveness as a regional center for business, healthcare, technology, and advanced manufacturing. Their continued growth reinforces education as one of the City's greatest long-term economic assets.

[23] University of North Carolina Wilmington, Get to Know UNCW. https://www.uncw.edu/about/know-us/

[24] University of North Carolina Wilmington, Office of Institutional Research and Planning – Dashboards & Reports. https://www.uncw.edu/about/university-administration/academic-affairs/division/areas/irp/data-analytics/dashboards-reports/

[25] Cape Fear Community College, About Cape Fear Community College. https://cfcc.edu/

[26] Cape Fear Community College, Quick Facts.
https://cfcc.edu/about/quick-facts/

AREA DEMOGRAPHICS AND STATISTICS

Geography[27]

Land area in square miles (2020)	51.41
Population per square mile (2020)	2,386.66

Resident Demographics[28]

Population Estimate (2025)	128,349
Number of Households (2020–2024 ACS)	Approximately 54,700
Median Age (2025 Estimate)	38 Years
Racial Composition, White alone (2025)	72.7%
Racial Composition, Black or African American alone (2025)	15.1%
Racial Composition, American Indian or Alaska Native alone (2025)	0.3%
Racial Composition, Asian alone (2025)	1.5%
Racial Composition, Two or more races (2025)	6.0%
Racial Composition, Hispanic or Latino (2025)	9.1%

New Hanover County Schools[29]

Student Enrollment (2025–2026 School Year)	Approximately 25,300
Total Schools	43
Pre-K schools	4
Elementary schools	35
Middle schools	11
High schools	9
Graduation rate (2025)	89%

Income[30]

Median Household Income (2020–2024 ACS, Inflation-Adjusted Dollars)	$75,166
Per Capita Income (2020–2024 ACS, Inflation-Adjusted Dollars)	$48,592

[27] U.S. Census Bureau, 2020 Census

[28] U.S. Census Bureau, American Community Survey 2020–2024

[29] New Hanover County Schools, *District Facts and Statistics*; North Carolina Department of Public Instruction, *Accountability and Testing Results*.

[30] U.S. Census Bureau, American Community Survey 2020–2024

CITY OF WILMINGTON STATISTICS

Police Protection:	
Number of sworn officers	280
Number of Calls for Service (FY25)	137,837
Number of Stations	1
Fire Protection:	
ISO rating	1
Number of uniformed fire fighters	224
Number of calls for service (FY24)	18,610
Number of stations	10
Solid Waste Collection:	
Number of customers serviced by city crews	34,000
Refuse tons collected	27,368
Bulky trash tons collected	1,730
Yard waste tons collected	8,114
Recycling tons collected	5,067
Tonnage diverted away from landfill	14,061
Diversion rate	31%
Street System:	
Miles of soil, stone or gravel surface street	7.4
Miles of hard surface street	406
Number of City owned/maintained streets	14
Street Maintenance:	
Number of pothole repairs	7,688
Number of utility cut pavement repairs	2,635
Number of pavement repairs	3,435
Number of sidewalk repairs	951
Municipal Golf Course:	
Number of holes (par 71)	18
Number of rounds (18-holes) played annually	40,654
Number of rounds (9-holes) played annually	21,786
Number of golf carts renter (18 and 9-holes) annually	40,741
Parks and Recreation:	
City-owned parks (sites)	48
City-owned public parks (acreage)	717
City-owned Athletic complexes	34
City-owned Athletic complex (acreage)	551
City-owned Trails (Multi-Use Paths) linear miles	36
Street lighting:	

Streetlights leased from Duke Energy Progress	8,661
City-owned streetlights	897
Streetlight reimbursements to HOAs	477

Facilities:

Facility lighting, leased from Duke Energy Progress	817
Facility lighting, city-owned	473
City-maintained facilities sq ft	1,193,697

READER'S GUIDE

The budget begins with the City Manager's budget message that contains key features of the budget as recommended by the City Manager. Highlights of the proposed work plan and information about the financial condition of the City are also included.

The first section in the document, the Budget Summary, summarizes the total City budgeted revenues and expenditures as well as the total General Fund budget. The Budget Summary section also includes a listing of appropriations by funds, an accounting term which simply means a balanced set of revenues and expenses. The City of Wilmington has established separate funds for the purpose of reporting and accounting for all financial transactions. Each fund represents a separate financial and accounting entity established for the purpose of carrying out a specific set of activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations that pertain to the operations or resources of the fund.

Each fund is categorized by ***operating***, ***program***, ***debt service*** and ***capital projects*** and reflects a gross amount as well as the net budget which is less appropriations to other funds and debt funding. A separate summary shows the capital debt service projects.

A summary of total revenues for all funds is reflected in the next section and shows the prior year adopted budget levels as compared to the current budget. Details follow this summary and again, each fund is identified within the categories of operating, program, debt service and capital projects.

The Governance section provides expenditure summaries for the Office of the Mayor and Council, the City Manager's Office, the City Attorney's Office and the City Clerk's Office. Each department is shown separately and includes an authorized position total. This section also shows the General Fund Sundry appropriations and all nonprofit agency appropriations.

The next section summarizes the budgets for the City's ***Organizational Services*** departments, including Asset and Property Management, Finance/Budget, Safety and Risk Management, and Information Technology. Each department is shown separately and includes an authorized position total.

The next section summarizes the budgets for the City's ***Strategic Initiatives*** departments, including Design and Construction, Strategy and Innovation, Communications and Engagement, and Human Resources. Each department is shown separately and includes an authorized position total.

The next section summarizes the budgets of the City's ***Community Services*** departments, which include Transportation, Parks and Recreation, Solid Waste Services, Downtown Services and Special Events, and the Wilmington Urban Metropolitan Planning Organization (WMPO). Each department is shown separately and includes an authorized position total.

The next section summarizes the budgets of the City's ***Community Excellence*** departments, which include Compliance, Planning and Development, and Community Building, which includes the Community Development Block Grant Fund (CDBG), CDBG/HOME Grant and Loan Administration Fund and HOME

Investment Partnership Fund. The CDBG and HOME grant funds are the City's annual entitlement from the federal Department of Housing and Urban Development (HUD) for activities designed to improve low- and moderate-income neighborhoods. Expenditures include housing loan programs, capital improvements and contributions to public service agencies. The CDBG/HOME Grant and Loan Fund was established to account for the community development and accounting activities associated with the federal entitlement for the Community Development Block Grant and HOME Investment Partnership funds.

The ***Public Safety*** section follows and includes the General Fund expenditure budgets for Police and Fire. These are also shown alongside authorized positions and departmental expenditure summaries. Each department is shown separately and includes an authorized position total.

The next section summarizes the budgets of the City's ***Enterprise Funds***. An enterprise fund is a fund established to account for operations that are financed and operated in a manner similar to private business enterprises. Expenditures from these funds are primarily financed through user fees.

The ***Other Funds*** section of the budget contains smaller funds and includes two internal service funds that centralize the expenditures and replacements of vehicles and technology.

The ***Capital Improvement Program*** section contains the City's plan for major capital projects to be funded through FY29. These are new construction and/or renovation projects which improve the City's infrastructure. The projects are grouped according to general type: Streets, Sidewalks, and Trails, Parks and Recreation, Public Facilities, Parking, Stormwater and Golf. Funds for these improvements come from transfers from the City's 80/20 Capital Debt Plan, the Parking Fund, Stormwater Management Fund, Golf Fund, as well as other sources.

In reading any of the budget items under each department, the following data in the example below is available:

Total Cost: Indicates change to the department's budget (+/-) with the specific package identified.
Position(s): If there is a change in the full-time or part-time authorizations.
Description: General description and benefit to the city.

B. New Position: HR Manager - Talent Acquisition

Total Cost: $122,070

Position(s): Full Time Equivalent: 1; Part-Time: 0.00

Description: A total of $122,070 is included in the budget to authorize the hire of a Human Resources Manager. Funding includes a salary of $86,632 plus benefits, operating funds for training, and a computer with participation in the technology lease program.

Presently, there is one HR Analyst and one HR technician that oversee the city's recruitment and selection activities. Since the unprecedented labor market shift resulting in three years of high turnover rates coupled with the increase of employees through the budget process, these positions are not enough to effectively process and manage effective recruitment and hiring. This position will be responsible for the overall talent acquisition function by identifying and implementing process improvements, developing, and delivering ongoing manager training, overseeing the recruitment software, and overseeing high profile recruitments.

Streamlining for Impact: A Strategic Reorganization of Services

On March 9, 2026, the City put a new plan in place to better organize its operations. This was a thoughtful and intentional change. Services were streamlined so that staff, resources, and programs better align with the community's needs. Roles are now clearer, there is less overlap in work, and departments are working together more closely.

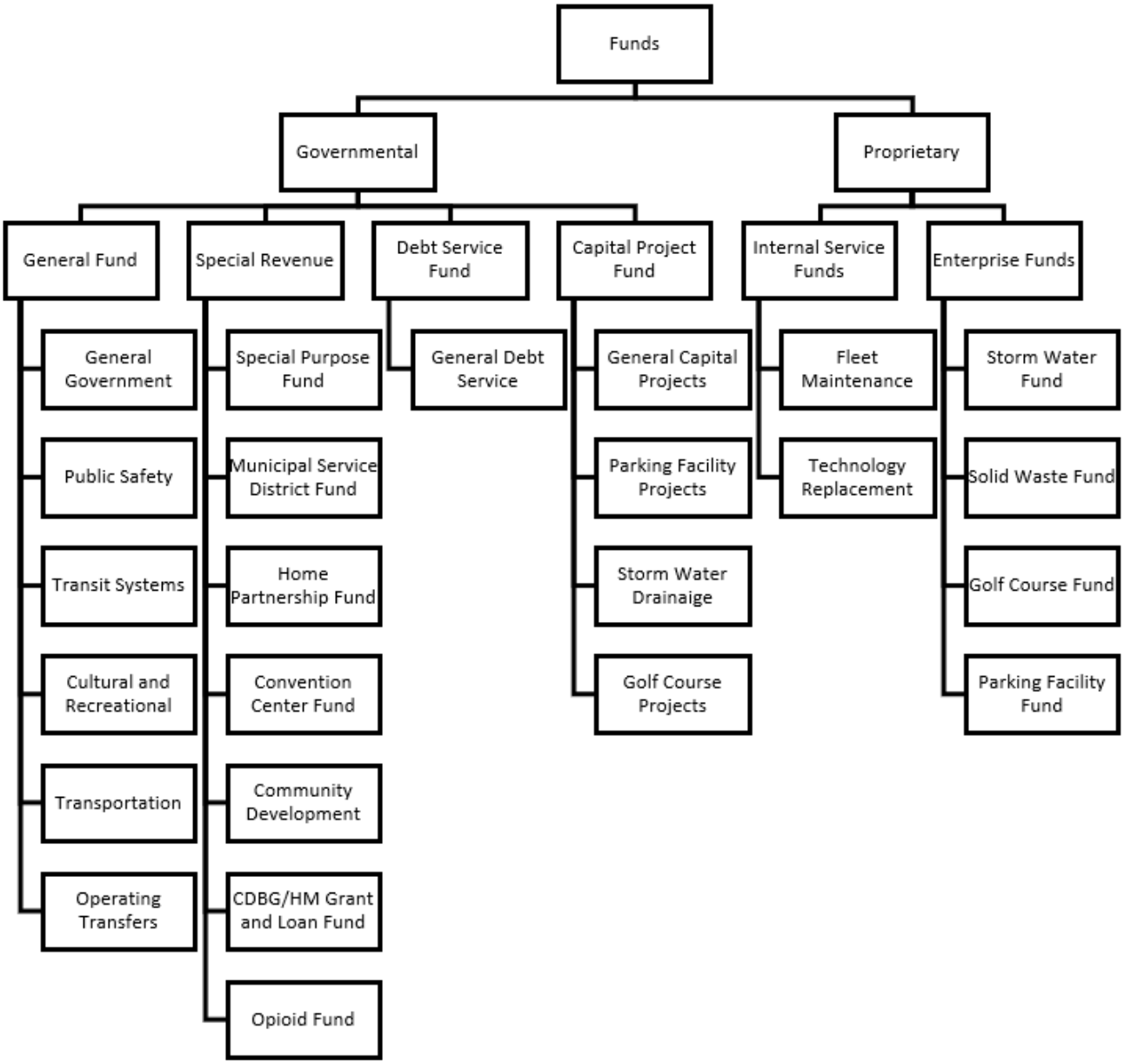
The FY27 budget reflects these changes. Funding and staff positions have been realigned to support the new structure. Many vacant positions were moved to areas where they are needed most, and some roles were updated to better serve the public. Overall, this effort reduced 24.44 vacant full-time positions.
It is also important to understand that this budget document may look different from past years. Due to the large reorganization and the timing of updates to the financial system, some adjustments were needed. In a few cases, expenses were coded by hand, and some divisions were moved within the document to better show the new structure. These are temporary steps to make the budget easier to understand during this transition. Because of this, some charts and graphs may look different from those in the past. Next year, the format may change again once the financial system is fully updated and decisions are made about how to show past funding under the new structure.

One of the biggest changes is in the Stormwater Fund. This fund still supports stormwater work, but that work is now shared across several departments. For example, the new Asset and Property Management Department now handles open drainage maintenance. This work will be closely coordinated with landscaping teams that were previously part of Parks and Recreation. Together, these teams will work more efficiently to maintain rights-of-way and drainage areas.

This reorganization is meant to help the city work smarter and serve the community better. While some parts of the budget may look different during this transition, these changes are helping create a clearer, more effective system. Over time, this new approach will lead to better coordination, stronger services, and improved use of public resources.

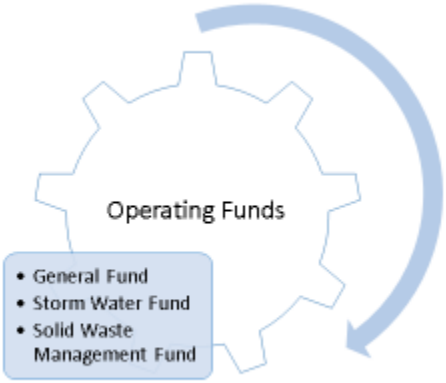
BUDGETARY FUND STRUCTURE

The City of Wilmington budget consists of two overarching fund types, governmental and proprietary funds. **Governmental Funds** are used to account for those functions reported as governmental activities. Most of the City's basic services are accounted for in governmental funds. The City of Wilmington has two types of **Proprietary Funds**. *Enterprise Funds* are used to report the same functions presented as business-type activities, and *Internal Service Funds* are an accounting device used to accumulate and allocate costs internally among the functions of the City of Wilmington. The City uses Internal Service Funds to account for two activities – fleet operations and technology replacement.

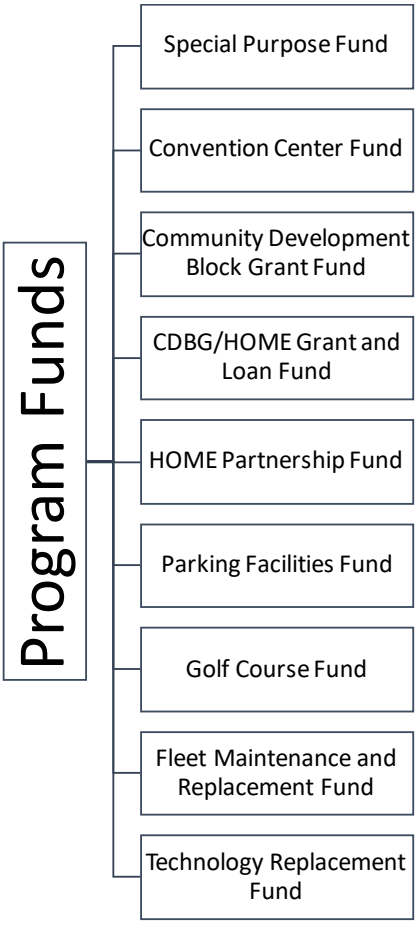


FUNDS SUBJECT TO APPROPRIATION BY CATEGORY

The *General Fund (100)* is the general-purpose fund of the City of Wilmington. It was established to account for all financial resources, except those required by State law, local ordinance and generally accepted accounting principles, to be accounted for in another fund. General Fund revenues primarily include property taxes, sales taxes, revenues from state and federal governments, licenses, fees and permits. The major operating activities include general government, public safety, community development, transportation and other governmental service functions.



The *Stormwater Management Fund (500)* includes revenues and expenditures associated with the City's stormwater planning, maintenance, public information efforts and the City's drainage capital improvements. The stormwater utility fee, which is based on the amount of impervious surface present on each parcel of property, is the primary revenue source for these expenditures.



The *Recycling and Trash Services Fund (560)* includes revenues and expenditures for the collection and disposal of garbage, yard waste, recyclable materials and other refuse. Customer fees are the primary revenue source for this fund.

The *Special Purpose Fund (210)* is supported primarily by grant funds and donations to the City for special purposes.

The *Convention Center Operating Fund (220),* established by City Council in April 2008, captures the costs of managing the project, as well as marketing and pre-opening expenditures. It is supported primarily by Room Occupancy Tax funds allocated to the City for the development of the Convention Center.

The *Community Development Block Grant Fund (223)* is supported primarily by federal grant funds allocated to the City for community development programs designed to improve low- and moderate-income neighborhoods.

The *CDBG/HOME Grant and Loan Fund (224)* is supported by CDBG and HOME Partnership administrative funds allocated under the entitlement to the City as well as General Fund revenues to support low- and moderate-income housing and community development activities.

The *HOME Partnership Fund (225)* is supported primarily by federal grant funds allocated to the City for housing-related activities in low- and moderate-income neighborhoods.

The *Parking Facilities Fund (550)* provides for the general operational and maintenance costs for the Second Street, Riverplace, Market Street and Skyline parking decks, the North Water Street, Second Street and Hannah Block parking lots and on-street parking. The fund is supported by parking deck and meter user fees as well as interest earnings.

The *Golf Course Fund (570)* is supported by the income received from the City's municipal golf course and the associated costs with running that operation.

The *Fleet Maintenance and Replacement Fund (610)* is an internal service fund that centralizes the expenditures for the maintenance and replacement of vehicles for all participating departments. Each City department makes annual payments according to the types of vehicles leased.

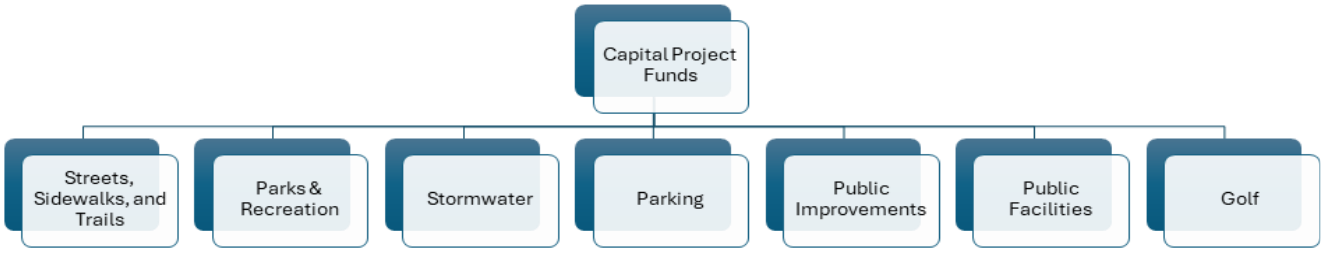
The *Technology Replacement Fund (650)* is an internal service fund that provides for the replacement of technology to reduce the technology gap and off-site hosting of certain applications. Revenues for this fund consist of internal charges to City departments according to the type of device and a subsidy from the General Fund.

The *Debt Service Fund (150)* was established to set aside resources to meet current and future debt service requirements on general long-term debt. The fund receives a dedicated $0.0618 of property tax which funds the City's maintenance and new infrastructure capital needs. Eighty percent (80%) of the rate pays for debt and 20% pays for pay-as-you-go projects – 80/20 Capital Debt Plan.

The *Special Tax District (215)* is the municipal service district in Wilmington's central business district established for services beyond the scope provided already by City services.

The *Opioid Fund (219)* is associated with Opioid Settlement funding. Most of these funds will be transferred to New Hanover County for programs approved by both sitting authorities to help with prevention, treatment, and aftercare for those who suffer with opioid addiction.

The purpose of the *Capital Project Funds* is to account for the financial resources segregated for the acquisition or construction of major capital facilities. The budgets within these funds are adopted for the life of the project, with revenues and expenditures accumulating until the year in which the project is completed.



The Capital Project Funds provide for street and sidewalk improvement projects, park improvement projects, and various other physical improvement projects which typically cost over $50,000, have a useful

life greater than five years, and are approved by the City Council. Funding for capital projects comes from several sources, including property and sales tax collections as well as fees.

BUDGET PREPARATION AND ADOPTION

The City of Wilmington begins the budget process in September with the preparation for proposed new and revised capital improvement projects. The official budget kickoff is done in December with a transmittal to all staff involved in the budget process that includes budget instructions and key issues and changes. In January and/or February, work sessions are held with City Council to review the City's financial condition and the forecasts for the future. This is also an opportunity for the Council to develop goals and objectives for the upcoming year.

In accordance with State Statutes, departments must submit a budget request to the Budget Officer before April 30 of each fiscal year. For the City of Wilmington, typically, that deadline for departmental submissions is the end of January. After all departmental budgets are submitted, the Budget Office reviews the requests and meets with each department individually to review the needs and priorities in detail. The Budget Office and the departments then meet with the City Manager to discuss programmatic issues and the objectives to be accomplished in the new budget year. Revisions are made as necessary in the operating budgets, the capital budgets, and the revenue estimates until a final recommended budget document is produced in April.

A budget message and a balanced budget must be submitted to the Council no later than June 1, according to State Statutes. In the City of Wilmington, these are typically submitted to the City Council in May. After a formal budget submission to Council, work sessions are conducted with the Council, and a public hearing is held to provide an opportunity for all citizens to have input in the budget. In accordance with State Statutes, final adoption of the budget takes place before July 1 of each year.

In accordance with the North Carolina General Statutes, the City prepares and adopts the budget on the modified accrual basis of accounting, in which revenues are recorded when the amount becomes measurable and available, and expenditures are recorded when the liability is actually incurred. Only revenues and expenditures anticipated during the fiscal year are included in the budget. Unexpended operating budget funds revert to fund balance at the close of the fiscal year. Unexpended capital project reserve funds are carried forward life-to-date until the project is officially closed.

Throughout the fiscal year the City's financial accounting system maintains a modified accrual method as the adopted budget. At year-end, the City's Annual Comprehensive Financial Report (ACFR) is prepared on a basis consistent with "generally accepted accounting principles" or GAAP. This basis of accounting conforms to the way the city prepares its budget with some exceptions. The most notable exception is that the City's Enterprise funds are converted from the modified accrual basis of accounting to the full accrual basis for financial statement presentation purposes. In the accrual basis, revenues are recognized when they are earned, and expenses are recognized when they are incurred. This change between the budget and the financial report for Enterprise funds provides for some significant differences. One is that depreciation is recorded as an expense in the ACFR and is not recognized at all in the budget. Another is that capital outlay and principal debt service payments are identified as expenditures in the budget but reported as adjustments to the balance sheet in the ACFR.

The following chart summarizes when accrual and modified accrual are used for the basis of reporting and the basis of budgeting:

Fund	Basis of Budgeting	Basis of Reporting
General	Modified Accrual	Modified Accrual
Special Revenue	Modified Accrual	Modified Accrual
Enterprise	Modified Accrual	Accrual

BUDGET AMENDMENT PROCESS

Proposed amendments to the budget may be submitted at any time by a member of the City Council or the City Manager. The City Manager is authorized to transfer budget amounts within adopted functional categories, however, changes between categories or that change total expenditures in any fund must be approved by City Council.

Proposed ordinance amendments are prepared by the administration and include a statement by the Finance Officer as to the availability of funds. A cover letter provides background information and the City Manager's recommendation on the proposed amendment. Ordinances require two readings for adoption.

Minor budget changes that do not affect the ordinances are submitted to the Budget Office at any time with an explanation of and justification for the change. The Budget Office must approve all changes. Changes in salaries or benefits are not permitted, except in rare instances and only with prior approval by the Budget Office and the City Manager.

FY27 SCHEDULE OF EVENTS

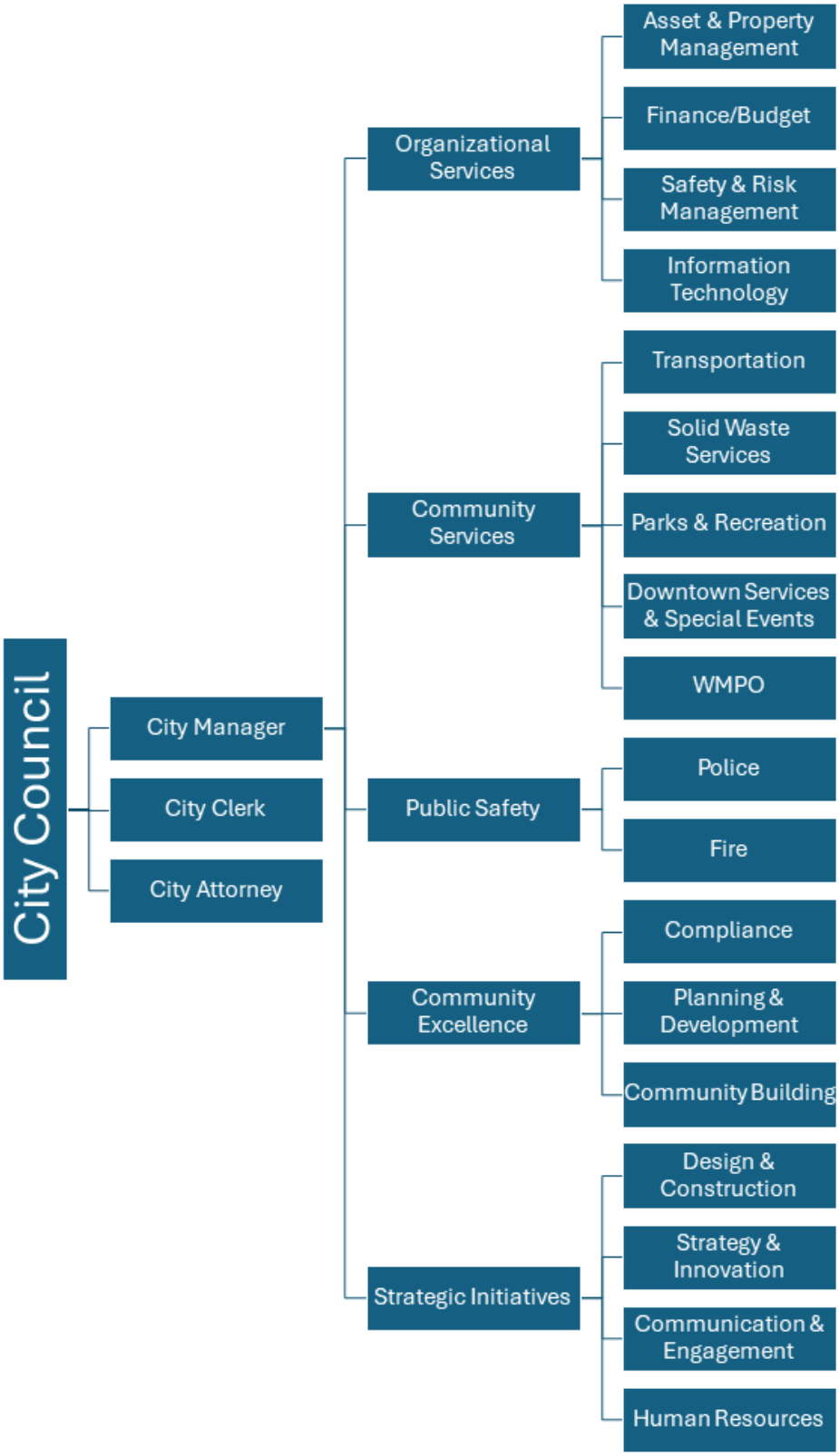
Strategic Budget Work-session	November 17, 2025
Council Budget Work-session	February 6, 2026
Council Budget Work-session	March 27, 2026
Recommended Budget Presentation	May 4, 2026
Council Budget Work-session	May 15, 2026
Public Hearing	May 19, 2026
Tentative Council Budget Work-session	May 29, 2026
1st Reading	June 2, 2026
2nd Reading	June 16, 2026

BUDGET PREPARATION PROCESS

The budget preparation process is a collaborative conversation between the City Council and staff.

Budget Kick-Off	• Capital Project Requests Due/Committee Review • Departments begin preparing annual budgets
Departmental Participation	• Department Budget Requests Due • Requests for Fee Schedule Adjustments • Department Strategic Business Plans Due • Departmental Meetings
City Council Work Sessions	• Strategy Kick-off November • Informative: January, February • Council's discretion: May
Finalize Revenue Estimates	• Economic Trend Analysis • Revenue Trend Forecasting
Recommended Budget	• City Manager Finalizes Recommended Budget • Formal Budget Submission at City Council Meeting • Public Hearing on Budget at City Council Meeting
Adoption of Budget at City Council Meeting	• June: 1st Reading, 2nd Reading

ORGANIZATIONAL STRUCTURE



FINANCIAL MANAGEMENT POLICIES

These Financial Management Policies serve as guidelines for the preparation and operation of the annual budget. They are designed to complement the North Carolina Local Government Budget and Fiscal Control Act, recommendations of the Local Government Commission (LGC), the Government Finance Officers Association and the National Advisory Council on State and Local Budgeting. These policies were developed by Budget staff and were formally adopted by the City Council effective July 1, 2002, and amended effective June 4, 2013, June 19, 2018, and June 7, 2022. These policies are used to frame major policy initiatives and are reviewed during each budget process to ensure continued relevance and to identify any gaps that should be addressed with new policies. These policies assist in maintaining the City's stable financial position and ensure that the Council's intentions are implemented and followed.

REVENUE POLICIES

Revenue Diversity

The City shall continue to provide adequate funds for stable operation of desired service levels through diversification of revenue sources to avoid over-reliance on any one revenue source and to maintain stable rates and fees.

Fees and Charges

The City shall maximize user fees where possible in order to distribute the costs of municipal services to those who use the services; include users who may have tax exempt property; to avoid subsidizing where the service is not used by the general public, except where appropriate; and maintain charges that are equitable and efficient by capturing the costs to provide the service.

All revenue sources will be reviewed on an annual basis, the levels of cost recovery will be reviewed, and the reasons for the subsidy will be reviewed.

Use of One-time revenues

Use of one-time revenues is limited to covering expenditures that temporarily exceed revenues, early debt retirement, or capital purchases that do not significantly increase ongoing operating expenses.

Property Tax Estimates

The percentage collection of property taxes relative to the tax rate estimated in the budget must not be greater than the percentage of the levy realized in cash as of June 30 of the preceding fiscal year, in accordance with State law. This ensures a conservative estimate of property tax revenues.

A dedicated property tax rate will be restricted in the Debt Service Fund by Ordinance and evaluated in every revaluation year. This revenue is committed to pay for 80% debt and 20% pay-as-you-go funding for capital maintenance and new infrastructure needs.

Unpredictable Revenue

Estimated revenues shall include only those reasonably expected to be realized during the fiscal year.

Grant funding will be pursued and used for a variety of purposes. Application to apply will be reviewed and evaluated in advance for consistency with Council goals and compatibility with City programs and objectives. All new grants in amounts exceeding the City Manager's approval authority or as required by

the grantor, must be presented to Council for consideration before application is made. Any awarded funds will be accepted only after Council review and approval for appropriation. Any changes in the original intended use of grant funds must be approved by the granting agency and reported to City Council.

EXPENDITURE POLICIES

Balanced Budget

The City shall prepare an annual balanced budget in accordance with the Local Government Budget and Fiscal Control Act, Generally Accepted Accounting Principles, and shall maintain excellence in finance and budgeting by meeting the standards necessary to achieve the Government Finance Officers Association's Distinguished Budget Award.

Actual funds expended and received against budget will be reported to the City Manager and department directors on a monthly basis and City Council on a quarterly basis.

Evaluation and Prioritization

Expenditures shall be reviewed by staff, the City Manager, and City Council prior to adoption, and continually monitored throughout the budget year. Priority will be given to expenditures consistent with the City's Strategic Plan, and those necessary to carry out the mandated and core services of the city.

Nonprofit Agencies – Competitive Process

Funding for nonprofit agencies shall be considered on a competitive basis consistent with Council's priorities or with a departmental or City-wide mission, and with the City's Consolidated Plan. Any agency receiving over $5,000 in any one fiscal year is required to complete a financial review. The compiled financial statements must be prepared by accounting personnel with the education and experience to be able to complete the financial reporting in accordance with GAAP - Generally Accepted Accounting Principles and approved by the agency's governing board. Financials must be two-year comparative. Any agency receiving over $25,000 in any one fiscal year is required to complete a financial audit. The audit must be conducted by a certified public accountant; financials must be two-year comparative. Community Development Block Grant Funds will be allocated to public service agencies at the maximum percentage allowable by HUD regulations. General Funds will be allocated to public service agencies that complete the competitive process with a total amount not to exceed 1 percent of the General Fund operating budget. No agencies will be considered for funding without an operational budget.

Nonprofit Agency – Non-Competitive Process

Funding considerations for any nonprofit agency not considered through the competitive process in the recommended budget will require a formal budget request made to the City of Wilmington via the City Manager on or before March 31 annually.

RESERVES

Debt Service Fund

The City shall maintain a Debt Service Fund and all accumulated revenues will be used towards debt service, debt administration, debt issuance and pay-as-you-go funding.

The City Council has adopted a dedicated property tax rate to be restricted in the Debt Service Fund for an 80% debt and 20% pay-as- you-go funding mechanism that will cover all projects within the multi-year Capital Improvement Plan. This rate will be adjusted as needed in future revaluation years.

Fund Balance

The City shall maintain a minimum unassigned fund balance equal to 20-25% of the operating budget for the General Fund and Debt Service Fund. All other City funds will maintain a minimum unassigned fund balance equal to 15-20% of their respective operating budget. Any portion of the unassigned fund balance in excess of the minimum % of budgeted expenditures may be appropriated for one- time "pay-as-you-go" expenditures. (Examples are, but not limited to incentive agreements, capital improvements, computer systems and software). Unassigned fund balance is not a recurring revenue source of funds and should only be appropriated for non-recurring expenditures.

At the close of each fiscal year, a report on unassigned fund balance in the General Fund will be given to City Council. At this time, Council may choose to transfer an agreed amount of excess reserves above 30% of unassigned fund balance to the Debt Service Fund where these funds will be used to offset future property tax rate increases for capital improvement plans.

Contingency

Reserves may be appropriated in operating budgets to a contingency account in an amount not to exceed 5% of the fund in order to meet unexpected increases in service delivery costs.

DEBT MANAGEMENT

Debt Model

Debt Service models will be maintained for all debt and will identify the impact of future debt and the adequacy of designated resources.

Debt Service

The total annual debt service paid on tax-supported debt shall not exceed 20% of the consolidated operating budgets of the General Fund and the Debt Service Fund, including inter-fund transfers (Except transfers between the General Fund and the Debt Service Fund which are eliminated on consolidation).

Direct Net Debt

The outstanding direct net debt will not exceed the NC statutory limit of 8% of the appraised property subject to taxation with an optimal level of less than 2%.

Bonded Debt

Capital projects financed through the issuance of bonds will be financed for a period not to exceed the expected useful life of the project.

Bond Rating

The City will maintain its financial condition so as to maintain a minimum AA bond rating.

CAPITAL INVESTMENT POLICIES

The City shall annually update and adopt a minimum 5-year Capital Improvements Program (CIP) in conjunction with the Annual Operating Budget.

A dedicated property tax rate will be restricted to the Debt Service Fund for an 80% debt and 20% pay-as-you-go funding mechanism that will cover all projects within the multi-year plan. This rate will be adjusted as needed in future revaluation years.

The City shall appropriate all funds for capital projects with an Ordinance in accordance with State statutes.

Capital expenditures included in the CIP as a project will generally cost at least $50,000 and have a useful life of at least 5 years.

Capital projects financed through the issuance of bonds will be financed for a period not to exceed the expected useful life of the project.

The capitalization threshold minimum for fixed assets is set at $10,000. The threshold will be applied to individual fixed assets and will only be capitalized if they have a useful life of more than one year from the date of acquisition.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

The accounting systems for the City will be compliant with the North Carolina Local Government Budget and Fiscal Control act and will be maintained to enable the preparation of financial statements that conform to generally accepted accounting principles (GAAP).

Reasonable access to the financial system will be made available to department directors and other staff for the continuous monitoring of revenues and expenditures. Emphasis will be placed on internal budgetary and financial controls with regard to the financial system for the purposes of maintaining proper checks and balances.

The City will have an annual independent audit performed by a certified accounting firm that will issue an opinion of the annual financial statements that are required by the Local Government Budget and Fiscal Control Act.

The City will prepare an Annual Comprehensive Financial Report (ACFR) that will be provided to City Council in compliance with established criteria to obtain the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting and will be submitted to that award program each year.

Full disclosure will be provided in all regulatory reports, financial statements and debt offering statement.

TRANSMITTAL

June 30, 2026

The Honorable City Council
And the Citizens of the City of Wilmington:

In accordance with applicable state and local requirements, I am pleased to submit the City of Wilmington's Adopted FY27 Annual Budget. Following a thorough review of the proposed budget, including staff recommendations and adjustments made by City Council, the Council formally adopted the FY27 Annual Budget on second reading on June 16, 2026.

The following budget adjustments were presented during City Council's mark-up work sessions held on May 15 and 29, 2026, and have been incorporated into the adopted budget presented herein.

1. General Fund Operating Adjustments
   - The Living Wage cap for Public Safety uniformed/sworn positions remained at $15,000. For all other positions with salaries exceeding $60,000, the cap was set at $12,000 rather than $15K, a reduction of $480,472.
   - $29,000 for Police software was removed from the adopted budget.
   - The transfer to the IT Technology Fund for equipment replacements was reduced by $40,000, reflecting a change from a four-year to a five-year replacement cycle for applicable equipment.
   - $28,500 was removed from Design and Construction for a previously funded survey equipment replacement program.
   - $125,621 was added for Police ballistic vests to ensure adequate coverage following the non-receipt of anticipated grant funding.
   - $378,886 of General Fund unrestricted fund balance was appropriated for mission-ready gear.
   - $2,126,092 of General Fund unrestricted fund balance was appropriated for the purchase of Police vehicles scheduled for replacement in FY27.

Fund: General Fund

FY27 Recommended	Adjustment	FY27 Adopted
Revenue		
$176,681,837	**$ 452,351**	**$ 176,229,486**
Adjustments		
1. Ad Valorem	$ 452,351	
2. Fund Balance	$ 2,504,978	
Mission Ready Gear	*$ 378,886*	
Police Vehicles	*$ 2,126,092*	
Expenditures		
$176,681,837	**-$452,351**	**$176,229,486**
Adjustments		
1. Living Wage Adjustment	-$480,472	
2. Software Removal	-$29,000	
3. IT Tech Fund Transfer	-$40,000	
4. Survey Equipment Replacement Plan	-$28,500	
5. Balistic Vests	$125,621	

2. IT Technology Fund Adjustments
    a. The transfer to the IT Technology Fund from the General Fund for equipment replacements was reduced by $40,000, reflecting a change from a four-year to a five-year replacement cycle for applicable equipment.

Fund: IT Technology Fund

FY27 Recommended	Adjustment	FY27 Adopted
$ 1,895,629	$ (40,000)	$ 1,855,629

The overall Adopted Budget for FY27 (across all funds) amounts to $349,835,975, which is $492,351 lower than the proposed budget. This budget was approved with a property tax rate set at 33.15 cents for every $100 of valuation, thereby supporting both the General Fund (26.97 cents) and the Debt Service Fund (6.18 cents).

I would refer all readers to the *Recommended Budget* transmittal for further budget details.

Respectfully submitted,

Becky Hawke

Becky Hawke
City Manager

May 1, 2026

The Honorable City Council
And the Citizens of the City of Wilmington:

I am pleased to submit my first recommended budget as City Manager for your review and consideration. The Fiscal Year 2027 Recommended Budget covers the period from July 1, 2026, through June 30, 2027, and totals $350,328,326 across all funds. Included with the financial plan for delivering City services is the third year of the FY25–29 Capital Improvement Program (CIP), both of which align with Council-directed policies and priorities. Funding these recommendations will require a 5.75-cent increase in the real property tax rate per $100 of valuation, bringing the total proposed rate to 34 cents/$100 of assessed value. This proposed new rate includes a 5.34-cent increase to support the General Fund and a 0.41-cent increase to support Capital Projects via our Debt Services Fund. These recommendations are not made lightly, and I strongly believe they are necessary to reaffirm the City's commitment to addressing the needs of our community while maintaining a strong financial position. These recommendations also fulfill all statutory and administrative requirements, including those found in the City's Charter, to present a balanced budget for your review and consideration.

The recommendations in this year's proposed budget center on two words: people and safety, applying to both the residents we serve and the employees who provide those services. These proposals will also provide new opportunities to work more efficiently and effectively, recognizing that a healthy community depends on an adequately compensated workforce with the knowledge, skills, equipment, and supplies needed to meet the necessarily high expectations placed upon them.

To that end, the primary initiative in my recommended budget includes a notable shift in our compensation philosophy toward a "living wage" standard. Under this philosophy, the starting pay for our front-line employees will be set at 60% of the area's median income (AMI), as defined by the federal government. This is not just about raising pay; it is about keeping up with the cost of living and ensuring our pay philosophy aligns with the work required of our employees, approximately 70% of whom are first responders. These men and women are relied upon to remain ready to serve the community 24 hours a day, 365 days a year. This strategic shift also reduces the number of employees who may qualify for community housing assistance programs or must work second and even third jobs to supplement their income while remaining on call or working overnight shifts for the City. When employees can afford a basic standard of living, ideally within the very city they serve, they feel more connected with the community, focus on their work, and ultimately provide better service. Increasing wages also helps the local economy and reduces costly staff turnover. Creating a more stable, engaged, and experienced workforce further helps the City remain ready to respond to the everyday needs of those we serve, as well as during emergencies and natural disasters. These are all positives that ultimately benefit the entire community.

In addition to the living wage's positive impact on our workforce – and particularly for our first responders – the critical prioritization of public safety is a dominant theme in this found throughout the recommended budget. Many of these new proposals for police and fire equipment, supplies, and programs also address a long-standing issue that has become plainly apparent during my tenure as City Manager: a history of deferred or delayed investment in these vital needs. These priorities can no longer wait, and this budget takes meaningful initial steps to address them. Approving these requests will better

equip, resource, and support the men and women in these departments in the immediate future and will also lay the groundwork for long-term, sustainable improvements required to provide the level of service our community expects and deserves.

In total, investments in public safety represent $0.0393, or 73%, of the $0.0534 tax increase requested to support the General Fund in FY 2027.

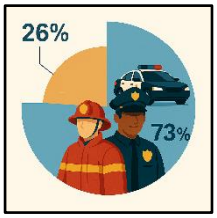
For all other operations, this budget reflects the City's recent and ongoing efforts to improve the delivery of City services to residents. Over the past 10 months, the organization has worked to reduce inefficiencies, clarify responsibilities, and focus resources on what matters most. As part of these changes, key positions and tasks across the organization were identified for reassignment or realignment, creating 29 vacancies that were subsequently eliminated without laying off any existing staff. For residents, this means the budget is not "business as usual." It reflects a more flexible, responsive approach designed to improve service delivery and make the most of every tax dollar. While this work remains ongoing, the significant internal steps already taken have helped minimize additional cost impacts to the community.

Finally, the recommended budget includes expanded funding to support on-time service for WAVE Transit and to address safety issues in both our IT and Parks and Recreation Departments via additional staffing. Without additional support, these three areas will be required to make negative adjustments to service levels that are not advisable at this time.

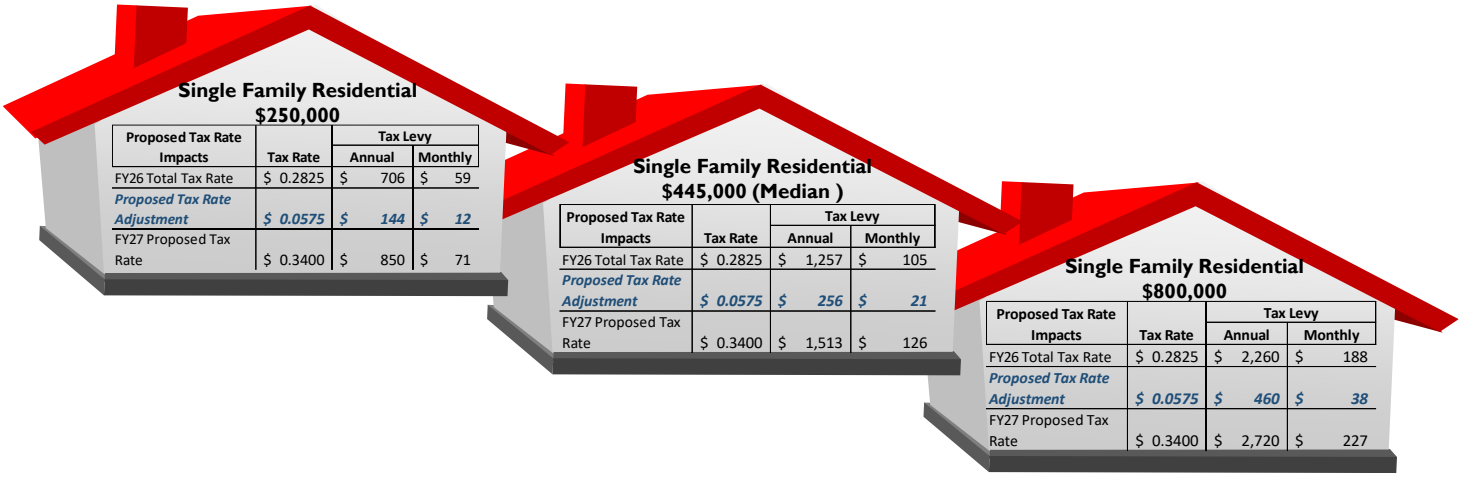
Overall, this budget is an investment in people, safety, and better services. It matches spending with the city's values and helps prepare for the future while meeting today's needs.

To expand on the numbers provided above, the total recommended budget across all funds is $350,328,326, compared to the FY26 adopted amount of $306,603,212. Excluding transfers between funds, the net budget totals $314,981,341—an increase of $46,662,089, or 17%, over the adopted FY26 budget of $268,319,252. The main factors driving these increases include over $14.2 million in additional employee compensation and related benefits costs to meet the new living wage standard, as well as $3.5 million to cover increased employee health insurance costs. The budget also continues to prioritize the completion of capital improvement projects, whose costs have escalated due to current economic conditions. This year's budget allocates an additional $31 million toward these projects.

To balance the proposed budget, a property tax adjustment of 5.75 cents per $100 of assessed value is required. Of this amount, 5.34 cents supports the General Fund, with 3.93 cents—representing 73% of the adjustment—dedicated to public safety services. The remaining 1.41 cents (N=26%) funds all other General Fund activities. An additional 0.41 cents is allocated to the capital improvement plan, aiding already funded projects that have challenges in today's economic environment.



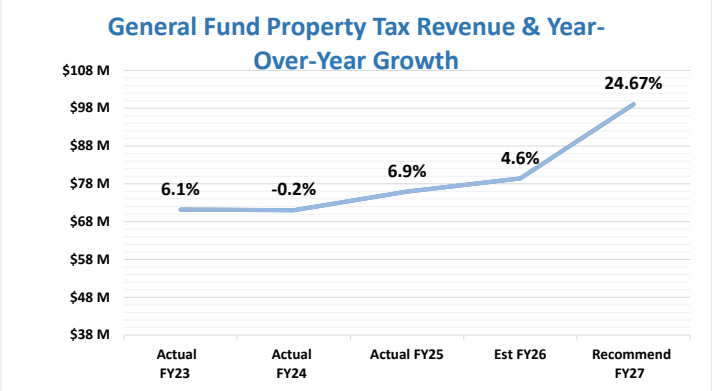
Using the median value of a single-family home in Wilmington ($445,000), the proposed tax adjustment would increase the property tax cost by approximately $21 per month, or $126 annually. For comparison, the accompanying graphic also illustrates the impact at two additional assessed value levels of $250,000 and $800,000.



Revenue Summary

The following provides a summary of some of the considerations taken when developing the General Fund's revenue forecast.

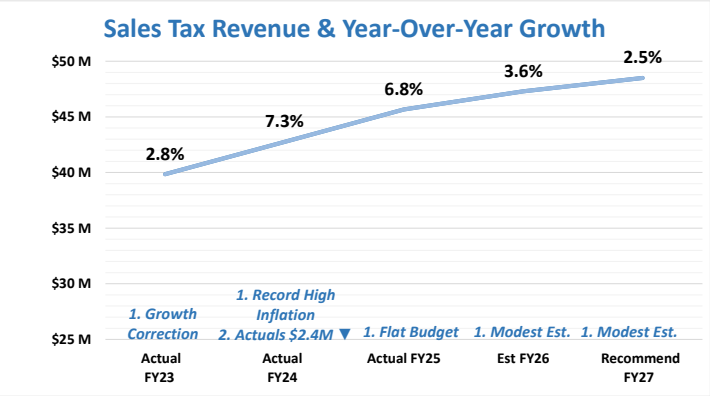
Ad Valorem Property Tax



The proposed budget includes a property tax rate increase of 5.75 cents per $100 of assessed value, raising the rate from 28.25 cents to 34 cents. Total assessed property value in the City is estimated at $35,583,100,000, a 0.79% increase from the prior year. This is the lowest year-over-year growth in 11 years and is largely due to the appeals process following the most recent reappraisal, which affected FY26. Each one-cent increase in the tax rate generates $3,543,486, resulting in total FY27 ad valorem revenue of $120,478,521. These funds are allocated in alignment with City Council priorities, including core services, affordable housing, and capital investments. The distribution is as follows:

- General Fund Services ($96,205,643/$0.2715)
- General Fund Affordable Housing ($2,374,135/$0.0067)
- Debt Service Fund Capital Program ($19,524,607/$0.0551)
- Debt Service CIP Maintenance Projects ($2,374,135/$0.0067)

Sales Tax



Sales tax revenue is expected to grow modestly, and it remains one of the more difficult sources to predict. Consumer spending can shift quickly based on inflation, interest rates, and overall economic conditions, making forecasts less certain. Because of this volatility, projections are developed conservatively to help guard against unexpected changes in the economy. The budget assumes a conservative 2.5% growth in sales tax revenue over the prior year. While the City benefits from being a tourism destination that can boost spending, sales tax remains sensitive to factors outside local control. Ongoing international unrest, shifts in federal policy, and the potential impacts of tariffs and inflation can all influence consumer confidence and travel patterns. In addition, higher interest rates and general economic uncertainty may temper discretionary spending.

Given these variables, the 2.5% assumption reflects a cautious approach—recognizing the potential for tourism-driven gains while protecting against downside risk if economic conditions soften. This measured forecast helps support stable operations and reduces the likelihood of mid-year budget adjustments if revenues underperform.

Budget Highlights

Investing in Our Workforce

A strong workforce is essential to delivering reliable, high-quality services to the community. This budget prioritizes investments in employees by supporting increases in health insurance, required retirement contributions, and advancing toward a living wage. It also includes targeted staffing adjustments to improve service delivery, enhance safety, and ensure employees have the support they need to do their jobs effectively. These investments help attract and retain qualified staff while positioning the organization to meet current needs and future demands.

Living Wage

Moving to a living wage based on 60% of the Area Median Income (AMI)[31] helps both employees and the community. For workers, it means more steady pay, less financial stress, and a better chance of staying in their jobs. This helps them focus on doing their work well. For the community, it leads to more reliable services and better results for residents. Setting this standard can also encourage other employers to raise

[31] Area Median Income (AMI) represents the midpoint of household incomes in a specific geographic area — half of households earn more; half earn less. AMI is calculated annually by the U.S. Department of Housing and Urban Development based on household size and location.

their wages, helping improve pay across the region. By taking the lead, the City sets a positive example, supports the local economy, and shows it values both its workers and its community.

This budget authorizes $16.7 million across all funds—$14.2 million in the General Fund—to raise the minimum starting salary to $45,531, aligning with the area's current 60% AMI rate. Current pay rates for employees – including more than 746 first responders – will require an average increase of approximately 19.3% to achieve the living wage standard. Pay increases have also been capped for higher-wage earners, prioritizing funding for frontline employees' wages while still protecting against compression within the City's existing pay scales.

Health Insurance

Health insurance costs are rising across the public sector, and the City of Wilmington is feeling that impact, too. Across North Carolina, premiums are rising because medical care is more expensive, more people are using services, and some federal support has ended. In fact, average health insurance costs in the state are expected to jump sharply in 2026, with figures near 28%[32]. These rising costs are putting pressure on cities, which must balance their budgets while still offering strong benefits to attract and keep employees. Many local governments are having to make tough choices, like paying more themselves, asking employees to pay more, or changing their plans.

This budget allocates $3.96 million—$3.4 million from the General Fund—to cover rising health insurance costs, preventing this additional expense from being passed on to employees and helping the City remain competitive in its compensation package.

Retirement Contributions

The Local Governmental Employees' Retirement System requires employer contribution rates to increase for both regular and law enforcement employees. These increases have been incorporated into compensation, resulting in a system-wide funding increase of $668K, including $580K in the General Fund.

- Regular employees 15.1% of salary up from 14.35% (▲0.75%)
- Law Enforcement 17.1% of salary up from 16.08% (▲1.02%)

Strategic Staffing Investments

Recent cyber incidents in the region, including ransomware and financial fraud affecting local governments, highlight the growing risk environment. To strengthen the City's cybersecurity posture as digital services expand, this dedicated role will provide proactive risk management, identify and address vulnerabilities, and ensure best practices for protecting data and critical systems. The FY27 budget includes funding for one full-time equivalent position at a cost of $144K.

Police and Fire technology continues to evolve quickly, with new systems for communication, data analysis, body-worn cameras, in-car technology, and real-time information sharing becoming essential to modern policing. As these tools become more advanced and widely used, they also require constant

[32] NC Department of Insurance, Oct 29, 2025: https://www.ncdoi.gov/news/press-releases/2025/10/29/aca-health-insurance-rates-released-2026-open-enrollment

monitoring, maintenance, and technical support. Because public safety operates 24 hours a day, seven days a week, dedicated staff are needed to ensure these systems remain fully functional at all times. Having support available around the clock helps prevent disruptions, improve staff safety, and ensure the public receives consistent and reliable emergency services. The FY27 budget authorizes two full-time equivalents of IT services personnel to be dedicated to public safety services at a cost of $184K.

The newly proposed allocation of $335K (4.23 FTEs) for recreation centers prioritizes the safety and well-being of both staff and visitors. By ensuring that at least two staff members are always present, centers can respond more effectively to emergencies and maintain a secure environment. This approach not only enhances supervision but also provides staff with mutual support during daily operations. Ultimately, this policy reinforces a commitment to creating safe, welcoming spaces for everyone who uses these facilities.

Longstanding Deferred Needs

Allocating the necessary funding to address long-overdue maintenance and equipment needs is essential, as years of underinvestment have allowed critical infrastructure and equipment to deteriorate to unsafe levels. Bringing systems up to standard will reduce the risk of failures that could endanger both public safety personnel and the communities they serve. This investment not only resolves immediate hazards but also prevents more costly repairs and disruptions in the future. Some of those programs include:

- Fire's fleet repair and maintenance budget ($144K) has been depleted over time due to rising costs and grant-funded equipment lacking ongoing operational funding, often forcing vehicles out of service until repairs can be funded.
- Fire's personal protective equipment replacement program and the operational training equipment funds have faced similar cost pressures. This budget allocates $226K to ensure timely gear replacement and maintain firefighter safety.
- Police's ballistic vest replacement program required $118K to ensure an adequate number of vests can be purchased and maintain officer safety.
- A total of $273K has been approved to address cellular connectivity and mobile technology needs in the Police Department. This investment expands cell phone service, provides mobile hotspots for in-car systems, and supports mobile investigative tools along with city-issued devices for remaining personnel. By ensuring reliable, real-time connectivity in the field, this upgrade strengthens officer situational awareness, accelerates access to critical information, and improves coordination during emergencies.

Public Safety & Community Protection

Regular inspection of fire turnout gear ($80K) is critical to ensure it remains protective, functional, and compliant with safety standards. Routine checks help identify damage or contamination early, reducing risk to firefighters and ensuring reliable performance during emergency operations. Advanced inspections are necessary to verify that protective ensembles continue to perform as intended against thermal, chemical, and physical hazards. These inspections go beyond routine visual checks to identify hidden damage, contamination, or material degradation that may not be detectable through daily or monthly inspections.

Providing firefighters with mission-ready gear ($378K) designed for EMS and non-fire responses helps preserve traditional turnout gear for its intended high-heat environments. Because mission-ready gear is lighter and not exposed to the same extreme conditions, it reduces wear and tear on standard turnout

equipment during routine calls. Using mission-ready gear can also reduce firefighters' exposure to PFAS, which is often found in traditional protective equipment. This approach extends the overall life cycle of turnout gear while improving comfort, safety, and efficiency for personnel on medical responses.

This budget allocates $200K dedicated to mental health services for police and fire staff. This service supports their well-being while strengthening the quality of public safety responses. Access to counseling, crisis support, and resilience training reduces burnout, improves decision-making, sustains long-term performance and quality of life, and enhances retention among first responders. Supporting the mental health and well-being of our public safety staff plays a critical role in helping ensure the public consistently receives the type and level of service they need from these vital departments.

An additional $94K will provide the Police Department with critical investigative tools, including digital forensics, analytical software, and crash reconstruction technology, to improve efficiency, accuracy, and officer safety.

Community Transit

An $800,000 investment in WAVE Transit, split evenly between the city and county, is aimed at improving the efficiency and reliability of transit routes through targeted service and route enhancements. These improvements focus on optimizing route execution to reduce delays, increase on-time performance, and better align service with rider demand. By streamlining operations and addressing bottlenecks, the transit system can provide more consistent and dependable service for commuters. Overall, this investment strengthens regional mobility and enhances the quality and reliability of public transportation.

Enterprise Funds

The City's enterprise funds are balanced and structurally sound, allowing them, for the most part, to absorb the cost of implementing the living wage philosophy without compromising financial stability. This was achieved through a combination of natural revenue growth and previously planned fee adjustments already incorporated into the long-range financial planning. As a result, no additional extraordinary increases were required to support this initiative, and service levels remain fully maintained. This reflects the strength and sustainability of the enterprise fund model in supporting both workforce investments and high-quality service delivery. The few fee changes in the recommended budget are explained below.

- Stormwater equivalent residential unit fee for impervious surface is increasing by its planned amount of $0.30 set last fiscal year from $8.97 to $9.27 per month.
- Golf is increasing green fees by $2 to help cover rising operating costs and planned capital improvements. In addition, indirect costs[33] that were previously redirected to the Golf capital improvement project have been reallocated to the General Fund. In FY28, Golf will conduct a comprehensive analysis of projected operating and capital needs to develop a more accurate fee structure, with the goal of transitioning the program toward a fully self-sustaining enterprise fund that covers its total costs.

[33] Indirect costs are services rendered by the general fund central services (Legal, City Manager, Budget, Finance etc.) and are charged back to the enterprise funds.

Priorities Beyond the Current Budget

Self-Contained Breathing Apparatus (SCBA) is a critical piece of firefighter protective equipment that directly safeguards life during operations in hazardous, oxygen-deficient, or toxic environments. Most of Wilmington's SCBA units are approaching the end of their service life and urgently need replacement to ensure continued firefighter safety and operational reliability. The Fire Department is actively pursuing grant funding to offset costs, with an estimated replacement cost of approximately $2.5 million. Depending on the grant awarded, a local match may be required, and if funding is not secured, the City will be responsible for the full replacement cost to maintain this essential life-safety equipment.

Budget Presentation

Importantly, this budget document reflects a shift in presentation due to our reorganization and the timing of the general ledger's completion. To ensure transparency and allow the audience to clearly track funding as accurately as possible, certain expenditures were manually coded and, in some cases, entire divisions were repositioned to better illustrate the new organizational structure. These temporary measures were necessary to present a coherent picture of funding flows during a period of transition. As a result, the current year's budget graphs are unique and may differ significantly from prior presentations. In the next fiscal year, the format is expected to change again as the general ledger is finalized and decisions are made regarding how historical funding will be reallocated to reflect the new structure.

Conclusion

The investments outlined in this transmittal reflect City Council's continued commitment to the dedicated men and women who serve our community every day, often in challenging and unpredictable circumstances. Behind each line item are people—first responders, public safety professionals, and support staff—who rely on these resources to do their jobs safely and effectively, while providing the highest-quality service to the city and its residents. The efforts and expertise of all other City departments also play essential roles in ensuring the right people are in the right place, and that work continues without missing a beat. Ensuring that all departments are adequately resourced is essential not only to maintain reliable operations but also to honor the trust our community places in the City. By prioritizing both staff and operational needs, the City is better positioned to sustain the high-quality, compassionate services our residents expect and deserve. I herewith submit my recommended budget to Council and stand ready to address any questions.

City Manager

Becky Hawke

Becky Hawke

BUDGET SUMMARY

REVENUE AND EXPENDITURE TRANSFER SCHEDULE

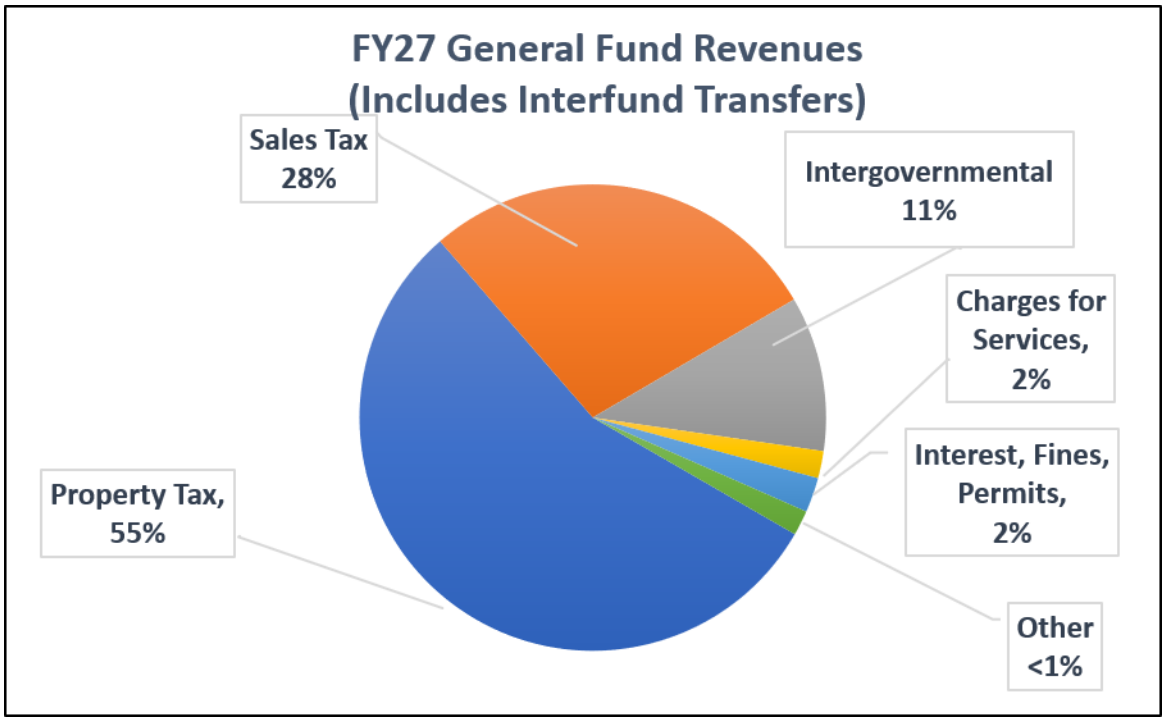
Fund		Revenue	Less Approp Fm Other Funds	Net Revenue	Expenditure	Less Approp To Other Funds	Net Expenditure
Fund	**Operating Funds**						
100	General Fund	$ (176,229,486)	$ (250,000)	$ (175,979,486)	$ 176,229,486	$ 13,478,255	$ 162,751,231
500	Stormwater Mgmt Fund	$ (17,806,985)	$ -	$ (17,806,985)	$ 17,806,985	$ 6,179,436	$ 11,627,549
560	Recycling and Trash Fund	$ (13,204,973)	$ (38,366)	$ (13,166,607)	$ 13,204,973	$ -	$ 13,204,973
	Subtotal	**$ (207,241,444)**	**$ (288,366)**	**$ (206,953,078)**	**$ 207,241,444**	**$ 19,657,691**	**$ 187,583,753**
	Program Funds						
210	Special Purpose Fund	$ (3,154,920)	$ (519,864)	$ (2,635,056)	$ 3,154,920	$ -	$ 3,154,920
219	Opioid Settlement Fund	$ (475)	$ -	$ (475)	$ 475	$ -	$ 475
220	Convention Ctr Operating Fund	$ (13,906,966)	$ -	$ (13,906,966)	$ 13,906,966	$ -	$ 13,906,966
223	CDBG Fund	$ (843,013)	$ -	$ (843,013)	$ 843,013	$ 337,206	$ 505,807
224	CDBG/HOME Grant & Loan Fund	$ (1,456,875)	$ (1,456,875)	$ -	$ 1,456,875	$ -	$ 1,456,875
225	HOME Partnership Fund	$ (562,894)	$ -	$ (562,894)	$ 562,894	$ 56,289	$ 506,605
550	Parking Facilities Fund	$ (9,825,228)	$ (2,087,325)	$ (7,737,903)	$ 9,825,228	$ 1,175,000	$ 8,650,228
570	Golf Course Fund	$ (2,962,366)	$ -	$ (2,962,366)	$ 2,962,366	$ 220,590	$ 2,741,776
610	Fleet Maintenance & Repl Fund	$ (12,810,690)	$ (530,554)	$ (12,280,136)	$ 12,810,690	$ -	$ 12,810,690
650	Technology Replacement Fund	$ (1,855,629)	$ (612,679)	$ (1,242,950)	$ 1,855,629	$ -	$ 1,855,629
	Subtotal	**$ (47,379,056)**	**$ (5,207,297)**	**$ (42,171,759)**	**$ 47,379,056**	**$ 1,789,085**	**$ 45,589,971**
	Debt Service Fund						
150	Debt Service Fund	$ (38,616,233)	$ (11,134,832)	$ (27,481,401)	$ 38,616,233	$ 12,200,209	$ 26,416,024
	Subtotal	**$ (38,616,233)**	**$ (11,134,832)**	**$ (27,481,401)**	**$ 38,616,233**	**$ 12,200,209**	**$ 26,416,024**
	Special District						
215	MSD	$ (994,211)	$ -	$ (994,211)	$ 994,211	$ -	$ 994,211
	Subtotal	**$ (994,211)**	**$ -**	**$ (994,211)**	**$ 994,211**	**$ -**	**$ 994,211**
	Capital Project Fund						
331	CP - Streets and Sidewalks	$ (38,566,703)	$ (7,488,071)	$ (31,078,632)	$ 38,566,703	$ 1,500,000	$ 37,066,703
333	CP -Parks and Recreation	$ (3,859,492)	$ (2,064,713)	$ (1,794,779)	$ 3,859,492	$ 100,000	$ 3,759,492
334	CP- Public Facilities	$ (1,895,963)	$ -	$ (1,895,963)	$ 1,895,963	$ 100,000	$ 1,795,963
339	CP- Public Improvements	$ (1,938,680)	$ (1,938,680)	$ -	$ 1,938,680		$ 1,938,680
502	CP- Stormwater/Drainage	$ (8,288,230)	$ (6,179,436)	$ (2,108,794)	$ 8,288,230	$ -	$ 8,288,230
552	CP- Parking Facilities	$ (935,373)	$ (925,000)	$ (10,373)	$ 935,373	$ -	$ 935,373
572	CP- Golf Course Fund	$ (120,590)	$ (120,590)	$ -	$ 120,590	$ -	$ 120,590
	Subtotal	**$ (55,605,031)**	**$ (18,716,490)**	**$ (36,888,541)**	**$ 55,605,031**	**$ 1,700,000**	**$ 53,905,031**
	Total All Funds	**$ (349,835,975)**	**$ (35,346,985)**	**$ (314,488,990)**	**$ 349,835,975**	**$ 35,346,985**	**$ 314,488,990**

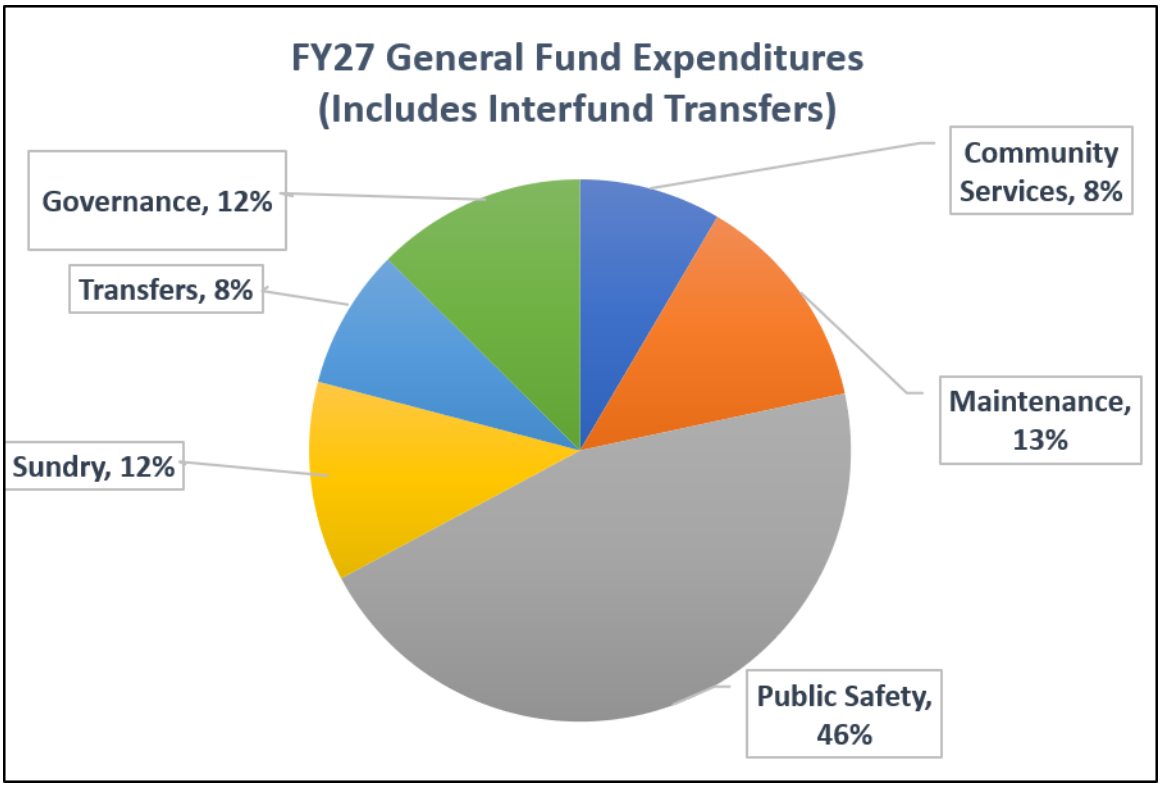
Table represents transfers appropriated in other funds. Periodically, transfers are appropriated on one side but not received on the other.

GENERAL FUND BUDGET SUMMARY (Includes Interfund Transfers)

Revenue	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
PROPERTY TAX	$ (75,963,991)	$ (79,496,345)	$ (79,496,345)	$ (96,079,328)	21%
SALES TAX	$ (45,666,472)	$ (46,000,982)	$ (46,000,982)	$ (48,500,500)	5%
RESTRICTED INTERGOV	$ (4,028,004)	$ (4,206,566)	$ (4,206,566)	$ (4,134,540)	-2%
UNRESTRICTD INTERGOV	$ (13,883,228)	$ (14,452,597)	$ (14,452,597)	$ (14,540,617)	1%
CHARGES FOR SERVICE	$ (3,600,302)	$ (3,333,508)	$ (3,385,542)	$ (3,265,982)	-2%
FINES & FORFEITS	$ (172,612)	$ (123,941)	$ (123,941)	$ (137,642)	11%
INTEREST EARNINGS	$ (3,510,217)	$ (1,377,258)	$ (1,377,258)	$ (1,500,000)	9%
LICENSE FEE & PERMIT	$ (2,180,582)	$ (2,598,994)	$ (2,598,994)	$ (2,565,364)	-1%
MISCELLANEOUS	$ (2,856,069)	$ (1,716,024)	$ (5,787,694)	$ (2,185,935)	27%
OTHER TAX	$ (516,642)	$ (564,569)	$ (564,569)	$ (564,600)	0%
OTHER LONG TERM OBLG	$ (4,327,422)	$ -	$ -	$ -	-%
OPERATING TRANSFR IN	$ (4,099,311)	$ (250,000)	$ (700,000)	$ (250,000)	0%
APPROPR FUND BALANCE	$ -	$ (2,763,817)	$ (6,934,814)	$ (2,504,978)	-%
Revenue Total	**$ (160,804,852)**	**$ (156,884,601)**	**$ (165,629,302)**	**$ (176,229,486)**	**12%**

Appropriations	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
COUNCIL	$ 305,835	$ 335,628	$ 350,992	$ 363,609	8%
CTY MGR	$ 2,060,688	$ 2,055,054	$ 2,058,677	$ 1,991,238	-3%
CTY ATTY	$ 1,642,407	$ 1,775,874	$ 1,776,549	$ 1,985,460	12%
CITY CLERK	$ 316,097	$ 390,112	$ 390,222	$ 400,917	3%
BUDGET	$ 836,678	$ 982,986	$ 977,683	$ -	-%
STRATEGY & INNOVATION	$ 302,953	$ 321,179	$ 321,287	$ 1,255,838	291%
HR	$ 1,486,589	$ 1,584,999	$ 1,587,793	$ 1,883,423	19%
IT	$ 6,062,288	$ 6,410,669	$ 6,956,675	$ 7,324,903	14%
FINANCE	$ 3,355,908	$ 3,331,561	$ 3,328,495	$ 4,144,313	24%
COMMUNICATIONS	$ 1,064,213	$ 1,120,562	$ 1,131,260	$ 1,750,068	56%
PLAN/DEV	$ 2,720,015	$ 2,556,880	$ 2,578,056	$ 2,222,799	-13%
COMMUNITY BUILDING	$ 435,970	$ 464,421	$ 464,446	$ 708,624	53%
COMPLIANCE	$ 810,168	$ 901,508	$ 1,057,458	$ 1,713,061	90%
ASSET & PROPERTY MANAGEMENT	$ 10,885,203	$ 12,639,962	$ 12,895,683	$ 15,032,924	19%
DESIGN & CONSTRUCTION	$ 3,966,607	$ 4,664,040	$ 4,728,909	$ 3,784,853	-19%
DOWNTOWN & SPECIAL EVENTS	$ 23,168	$ 33,277	$ 33,331	$ 528,152	1487%
PRKS & REC	$ 5,803,778	$ 6,091,463	$ 6,058,965	$ 5,966,027	-2%
PUB WRKS	$ 461,166	$ 494,230	$ 494,438	$ -	-%
SAFETY	$ -	$ -	$ -	$ 766,607	-%
POLICE	$ 45,038,306	$ 45,357,305	$ 46,090,207	$ 48,014,512	6%
FIRE	$ 26,865,185	$ 27,888,551	$ 28,577,849	$ 32,279,339	16%
TRANSPORTATION	$ 6,319,147	$ 7,581,729	$ 7,652,862	$ 8,151,259	8%
NONDEPTL	$ 13,052,372	$ 12,005,241	$ 13,252,304	$ 20,977,550	75%
TRANSFER	$ 28,412,578	$ 17,662,370	$ 22,630,160	$ 14,749,010	-16%
CONTNGENCY	$ -	$ 235,000	$ 235,000	$ 235,000	0%
DEBT SVC	$ 2,247,408	$ -	$ -	$ -	-%
Appropriations Total	**$ 164,474,727**	**$ 156,884,601**	**$ 165,629,302**	**$ 176,229,486**	**12%**


FY27 General Fund Revenues
(Includes Interfund Transfers)
Sales Tax 28%
Intergovernmental 11%
Charges for Services, 2%
Interest, Fines, Permits, 2%
Other <1%
Property Tax, 55%


FY27 General Fund Expenditures
(Includes Interfund Transfers)
Community Services, 8%
Governance, 12%
Transfers, 8%
Maintenance, 13%
Sundry, 12%
Public Safety, 46%

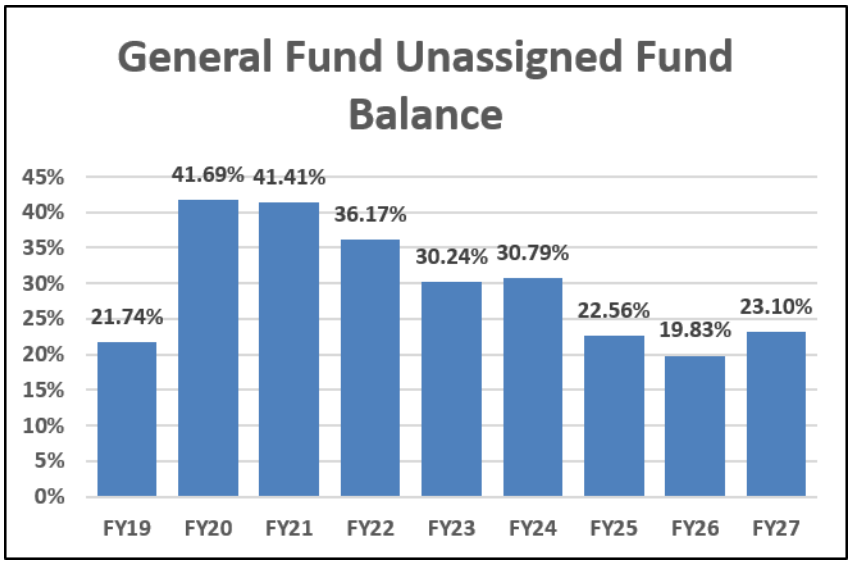
CONSOLIDATED UNASSIGNED FUND BALANCE SUMMARY

Fund	Unassigned Fund Balance As of June 30, 2025	Anticipated Unassigned Fund Balance June 30, 2026	Adopted FY27 Budgeted Expenditures	% of FY27 Budgeted Expenditures
General Fund	42,800,370	40,818,526	176,681,837	23.10%
Solid Waste Services Fund	7,643,764	7,322,143	13,204,973	55.45%
Stormwater Management Fund	12,138,815	8,920,226	17,806,985	50.09%
Golf Course Fund	1,546,718	1,446,718	2,962,366	48.84%
Parking Facilities Fund	6,174,213	5,764,241	9,825,228	58.67%

The anticipated unassigned fund balance for June 30, 2026, includes anticipated use of fund balance. The unassigned fund balance for FY25 reflects the actual unassigned fund balance at the end of the fiscal year.

GENERAL FUND UNASSIGNED FUND BALANCE

Fund balance is the accumulated excess of revenues and other financing sources over expenditures and other financing uses for governmental functions. ***Unassigned*** fund balance is the residual classification for the government's General Fund based on GASB (Governmental Accounting Standards Board) Statement #54 and includes all spendable amounts not contained in other classifications.



AUTHORIZED POSITION LISTING

The authorized position listing summarizes the net changes in positions from FY25 through the adopted FY27 budget.

		FY25 Adopted		Total	FY26 Adopted		Total	FY27 Adopted		Total
Fund	**Department**	**FT**	**PT**		**FT**	**PT**		**FT**	**PT**	
GENERAL FUND	ASSET & PROPERTY MANAGEMENT	0	0	0	0	0	0	76	0	76
	ATTORNEY	13	0	13	13	0	13	13	0	13
	BUDGET & RESEARCH	7	0	7	7	0	7	0	0	0
	CITY CLERK	3	0	3	4	0	4	4	0	4
	CITY MANAGER	22	0	22	21	0	21	9	0	9
	COMMUNICATIONS & ENGAGEMENT	8	0	8	8	0	8	12	0	12
	COMMUNITY BUILDING	11	0	11	11	0	11	6	0	6
	COMPLIANCE	0	0	0	0	0	0	16	0	16
	DESIGN & CONSTRUCTION	0	0	0	0	0	0	26	0	26
	DOWNTOWN SERVICES & SPECIAL EVENTS	0	0	0	0	0	0	4	0	4
	ENGINEERING	65	0	65	63	0	63	0	0	0
	FINANCE	32	0	32	31	0	31	32	0	32
	FIRE	235	2.38	237.38	234	1.41	235.41	232	1.41	233.41
	HUMAN RESOURCES	13	0	13	13	0	13	12	0	12
	IT SERVICES	30	0	30	29	0	29	34	0	34
	PARKS & REC	95	12.17	107.17	96	9.63	105.63	40	10.38	50.38
	PLANNING	25	0	25	23	0	23	16	0	16
	POLICE	354	6.12	360.12	353	7.02	360.02	356	6.02	362.02
	PUBLIC WORKS	40	0	40	39	0	39	0	0	0
	SAFETY & RISK	0	0	0	0	0	0	5	0	5
	STRATEGY & INNOVATION	0	0	0	0	0	0	8	0	8
	TRANSPORTATION	0	0	0	0	0	0	51	0	51
GENERAL FUND Total		**953**	**20.67**	**973.67**	**945**	**18.06**	**963.06**	**952**	**17.81**	**969.81**
CD/HM GRANTS & LOAN ADMIN FUND	CDBG ADMIN	11	0	11	11	0	11	0	0	0
	COMMUNITY BUILDING	0	0	0	0	0	0	9	0	9
	FINANCE	0	0	0	0	0	0	2	0	2
CD/HM GRANTS & LOAN ADMIN FUND Total		**11**	**0**	**11**	**11**	**0**	**11**	**11**	**0**	**11**
FLEET MAINTENANCE FUND	ASSET & PROPERTY MANAGEMENT	13	0	13	13	0	13	14	0	14
FLEET MAINTENANCE FUND Total		**13**	**0**	**13**	**13**	**0**	**13**	**14**	**0**	**14**
GOLF FUND	GOLF	11	3.88	14.88	11	3.88	14.88	11	3.88	14.88
GOLF FUND Total		**11**	**3.88**	**14.88**	**11**	**3.88**	**14.88**	**11**	**3.88**	**14.88**
PARKING FACILITIES FUND	DOWNTOWN SERVICES & SPECIAL EVENTS	0	0	0	0	0	0	2	0	2
	PARKING	3	0	3	2	0	2	0	0	0
PARKING FACILITIES FUND Total		**3**	**0**	**3**	**2**	**0**	**2**	**2**	**0**	**2**
SPECIAL PURPOSE FUND	HEALTHY HOMES	3	0	3	3	0	3	0	0	0
	MPO	14	0	14	13	0	13	13	0	13
	SABLE	2	0	2	2	0	2	2	0	2
SPECIAL PURPOSE FUND Total		**19**	**0**	**19**	**18**	**0**	**18**	**15**	**0**	**15**
SPECIAL TAX DISTRICTS	SPECIAL TAX DISTRICTS	2	0	2	2	0	2	2	0	2
SPECIAL TAX DISTRICTS Total		**2**	**0**	**2**	**2**	**0**	**2**	**2**	**0**	**2**
STORM WATER MANAGEMENT FUND	ASSET & PROPERTY MANAGEMENT	0	0	0	0	0	0	10	0	10
	COMPLIANCE	0	0	0	0	0	0	1	0	1
	DESIGN & CONSTRUCTION	0	0	0	0	0	0	4	0	4
	STORMWATER	62	0.48	62.48	62	1.44	63.44	0	0	0
	TRANSPORTATION	0	0	0	0	0	0	40	0.48	40.48
STORM WATER MANAGEMENT FUND Total		**62**	**0.48**	**62.48**	**62**	**1.44**	**63.44**	**55**	**0.48**	**55.48**
SOLIDWASTE	SOLID WASTE	75	0	75	76	0	76	65	0	65
SOLIDWASTE Total		**75**	**0**	**75**	**76**	**0**	**76**	**65**	**0**	**65**
Grand Total		**1149.00**	**25.03**	**1174.03**	**1140.00**	**23.38**	**1163.38**	**1127.00**	**22.17**	**1149.17**

Position Overview

The FY27 Adopted Budget reduces authorized positions by 20.21, from the FY26 revised FTE complement total of 1,169.38. Notably, Council added six positions mid-year in FY26, increasing the total from 1,163.38 (adopted) to 1,169.38. Those six positions included four social workers in Police, one Transportation Mobility Engineer and one Transportation Mobility Planner.

The Healthy Homes Grant ended in December 2025, resulting in the elimination of three FTEs: Program Manager, Administrative Specialist, and Rehabilitation Technician. Additionally, reorganization occurred, resulting in efficiencies that reduced the FY27 budget by 24.44 FTEs. Those positions include the following:

- Assistant City Surveyor (1 FTE)
- City Engineer (1 FTE)
- Crew Leader (1 FTE)
- Facilities Technician (1.48 FTE)
- Field Service Worker (1 FTE)
- Grounds Technician (1 FTE)
- Horticulturist (1 FTE)
- Police Background Investigator (1 FTE)
- Public Works Operator II (3 FTE)
- Solid Waste Manager (1 FTE)
- Solid Waste Operator (6 FTE)
- Solid Waste Worker (4 FTE)
- Stormwater Technician PT (0.96 FTE)
- Survey Chief (1 FTE)

The FY27 budget added 7.23 FTEs and are listed below:

- Recreation Specialists (3.19 FTE)
- Part-time Recreation Specialist reclassified to a full-time Recreation Coordinator (0.52 FTE)
- Part-time Recreation Coordinator reclassified to a full-time (0.52 FTE)
- Security Risk & Compliance Officer (1 FTE)
- Technology Experience Specialist (2 FTE)

The total FTE authorizations for the ***FY27 Adopted Budget*** totals 1,149.17 FTEs of which 1,127 are full-time and 22.17 are part-time.

FEE SCHEDULE CHANGES

Below is a summary of adopted changes to the fee schedule. Changes will be in effect July 1, 2026.

Summary of FY27 Fee Schedule Changes
Chapter II. Parking Facility and Transportation Fees

• New fees for lots at 210 Chestnut Street and 115 N. 3rd Street, keeping in line with existing surface lot rates
  ○ Daily unreserved rate Monday-Thursday after 5pm: $8
  ○ Daily unreserved rate for Fridays (after 5pm), Saturdays and Sundays: $14
• New, reduced $1.50 per hour on-street rate for meters outside of the defined downtown core area
  ○ no change to on-street meter rates within the downtown core area: $3.00 per hour
  ○ downtown core streets: 00- 100 blocks of Red Cross St., 00-200 blocks of Walnut, Grace, Chestnut, Princess, Market, and Dock Streets, 00-100 blocks of Orange St., 00 block of Ann St., 100-400 blocks of N. Water St., 00-400 blocks of N. Front, and N. 2nd Streets, 00-200 blocks of South Front St. and 00-100 blocks of S. 2nd St.

Chapter III. Golf Course & Recreation
• Increases Daily Greens Fees by $2 (18- and 9-hole rates)   ○ Junior golfer rates are excluded from the increase • Increases 15-round Walking punch cards by $30 and Riding punch cards by $27
Parks & Recreation

• Reorganized facility & programming fees into appropriate sections
• Revised existing and designated additional committed facility & programming revenues to be set aside for equipment, maintenance, and facility improvements
• Reorganized Halyburton Park event rates (to separate from programming fees)
• Added facility fees for Sunken Garden in line with existing fees for the Fragrance Garden and removed fees for Bailey Park, which no longer exists
• Added new fees for field prep/lights to Robert Strange and Maides Park athletic fields
  ○ No lights: $15/hour/field
  ○ Lights + minimal field prep: $20/hour/field
• Increased all-day rental rates by $10 for Robert Strange and Maides Park fields
  ○ Non-profit, $100 to $110 and for-profit, $150 to $160
  ○ Add'l. day fee increased from $75 to $85
• New fees for field preparation at Godwin Stadium
  ○ No lights: $20/hour
  ○ Lights: $35/hour
• Increased fees for Olsen Park tournaments and added fees for pickleball court tournaments; new fees for fenced field rates
  ○ Daily tournament fees increased by $50
  ▪ Non-profit: $100 to $150 ($250 with temp. fencing)
  ▪ For profit: $150 to $200 ($300 with temp. fencing)
  ▪ Fees for additional days increased by $5 for non-profits, from $75 to $80, and $35 for private/for-profit, from $75 to $110
  ○ New rate for fenced multipurpose field: single field: $25/hour/field

- New all-day rates for fenced multipurpose field: $150/field/day for non-profits and $200/field/day for private/for-profit
- New fees for pickleball court tournament rentals: $50/court for the 1st day, $25/court for the 2nd day

- New Greenfield Lake pickleball court tournament fees
  - Pickleball court tournament rentals are $50/court for the 1st day, $25/court for the 2nd day
- Increased Fitness Center membership fees by $5
  - Residents, $65 to $70, Non-residents: $100 to $105, city employees, $30 to $35
- Restated/revised fees for personal training and program design, and created new fees for advanced personal training
  - No change in rates for 30-minute personal training session: $8
  - Program design fee increased from $12 to $16
  - New fees for advanced personal training: $24/month
- Fit for Fun Center – removed references to outside fee assistance programs and replaced with language about the city's fee assistance program, and updated the purpose of committed revenue from birthday party rentals to program supplies and facility improvements
- Athletic Programs – included reference to the city's fee assistance program
- Athletics Programs – increased monthly fees for MLK & Davis Center after-school rates by $5, from $30 to $35
- Athletics Programs – increased weekly fees for Davis Center summer camp by $5, from $20 to $25, and MLK summer camp by $10, from $30 to $40.

Chapter VI. Planning, Zoning, and Miscellaneous Fees & Permits

- Increased public mailing notice fee from $0.85/mailing to $1.00/mailing
- Continuing with the 4th year of the 4-year planned increases for the temporary use of public rights-of-way; fee is dependent on closure length and type of right-of-way impacted: minimum closure fee increased from $3 to $4 per day, and maximum closure fee increased from $50 to $75 per day
- Film permits – creates a $50 application fee for film permits (permit already exists, only the fee is new); also creates an annual unlimited application fee of $500, per project, per year, independent of Skyline Center film permits.
- New fees for Poultry, Livestock, Wild Animal, and Kennel Permits (permits already exist, only the fees are new)
  - Initial fees & renewal fees are set at $25 for each type of permit

VII. Storm Water Service Fees

- Planned increase of $0.30 per equivalent residential unit (ERU), $8.97 to $9.27

VIII. Fire Department Fees and Permits

- Increased fee for new system installation of sprinklers by $50, from $100 to $150
- Increased existing fees for Emergency Responder Radio Coverage by $50; clarified fee for system decommissions, from $100 to $150
- Increased fee for new system installation of a fire alarm system by $50, from $100 to $150
- Increased standby pay rate for Fire Inspector/Suppression Personnel from $46/hour to $56/hour

VIII. Fire Department Fees and Permits
• Increased fee for new system installation of sprinklers by $50, from $100 to $150 • Increased existing fees for Emergency Responder Radio Coverage by $50; clarified fee for system decommissions, from $100 to $150 • Increased fee for new system installation of a fire alarm system by $50, from $100 to $150 • Increased standby pay rate for Fire Inspector/Suppression Personnel from $46/hour to $56/hour
IX. Police Department Fees

• Reorganized & revised fees for outside contracts
  ○ General outside contract fee increased from $46/hour to $56/hour
  ○ New fee for contracts with less than 7 days' notice: $66/hour
  ○ New fee for contracts with less than 48 hours' notice or for holidays: $81/hour
  ○ Rates for outside contract vehicles increased from $50/day to $60/day
• Clarified that vehicle storage rates are $15 per day

Chapter X. Skyline Center
• Revised room categories by size (e.g. large meeting room) rather than specific location (e.g. Conference Room 154A); fees are unchanged from existing rates • Includes a provision to allow for a $100 damage deposit to be charged • Adds a provision for rental rates to be adjusted in accordance with an organization's non-profit or for-profit status • Adds a provision to give the City Manager discretion to waive the fees for other governmental entities
Chapter XI. 525 N. 4th Street Fees (WMPO Boardroom)

• New fees for board room rental at 525 N. 4th St.
  ○ $100/hour, $500/day with a $100 security deposit
  ○ Additional fee for specialized AV support
  ○ Fees will only apply to non-MPO members

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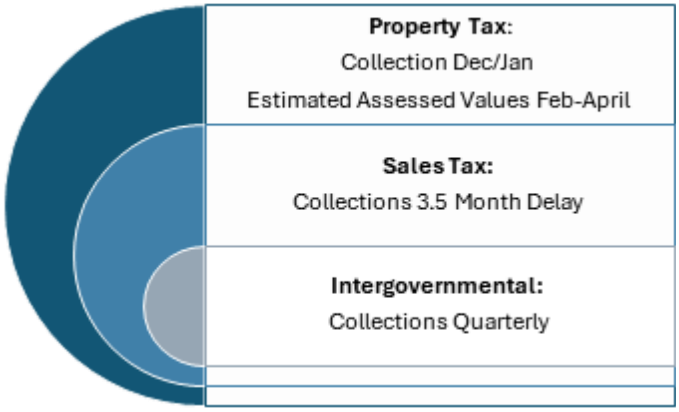
REVENUE SUMMARY

REVENUE ESTIMATES - FUNDS

FUND	OPERATING FUNDS	FY25 Actual	FY26 Adopted	FY27 Adopted	Change FY26 to FY27
100	GENERAL FUND	$ (160,804,852)	$ (156,884,601)	$ (176,229,486)	12%
500	STORM WATER MANAGEMENT FUND	$ (14,405,497)	$ (16,308,559)	$ (17,806,985)	9%
560	RECYCLING & TRASH SERVICESFUND	$ (13,413,776)	$ (12,988,952)	$ (13,204,973)	2%
	OPERATING FUNDS TOTAL	**$ (188,624,124)**	**$ (186,182,112)**	**$ (207,241,444)**	**11%**
FUND	**PROGRAM FUNDS**				
210	SPECIAL PURPOSE FUND	$ (8,382,801)	$ (2,668,152)	$ (3,154,920)	18%
220	CONVENTION CENTER FUND	$ (15,421,820)	$ (13,731,523)	$ (13,906,966)	1%
223	COMMUNITY DEVELOPMENT FUND	$ (9,621,671)	$ (871,503)	$ (843,013)	-3%
224	CD/HM GRANTS & LOAN ADMIN FUND	$ (974,375)	$ (1,134,886)	$ (1,456,875)	28%
225	HOME INVESTMENT PARTNRSHP FUND	$ (1,973,302)	$ (575,573)	$ (562,894)	-2%
550	PARKING FACILITIES FUND	$ (9,598,529)	$ (9,913,915)	$ (9,825,228)	-1%
570	GOLF FUND	$ (3,020,893)	$ (2,745,417)	$ (2,962,366)	8%
610	EQUIP MAINT & REPLACEMENT FUND	$ (10,068,809)	$ (12,006,628)	$ (12,810,690)	7%
650	TECHNOLOGY REPLACEMENT FUND	$ (1,657,618)	$ (1,895,629)	$ (1,855,629)	-2%
219	OPIOID SETTLEMENT FUND	$ (349,990)	$ (7,062)	$ (475)	-93%
	PROGRAM FUNDS TOTAL	**$ (61,069,809)**	**$ (45,550,288)**	**$ (47,379,056)**	**4%**
FUND	**DEBT SERVICE FUND**				
150	DEBT SERVICE FUND	$ (42,193,905)	$ (43,124,129)	$ (38,616,233)	-10%
	DEBT SERVICE FUND TOTAL	**$ (42,193,905)**	**$ (43,124,129)**	**$ (38,616,233)**	**-10%**
FUND	**SPECIAL TAX DISTRICTS**				
215	SPECIAL TAX DISTRICTS	$ (892,703)	$ (1,147,137)	$ (994,211)	-13%
	SPECIAL TAX DISTRICTS TOTAL	**$ (892,703)**	**$ (1,147,137)**	**$ (994,211)**	**-13%**
FUND	**CAPITAL PROJECT FUNDS**				
331	CP-STREETS & SIDEWALKS FUND	$ (9,995,723)	$ (13,963,186)	$ (38,566,703)	176%
333	CP-PARKS & RECREATION FUND	$ (2,915,647)	$ (1,174,161)	$ (3,859,492)	229%
334	CP-BUILDING IMPROVEMENTS FUND	$ (9,472,759)	$ (771,488)	$ (1,895,963)	146%
339	CP-PUBLIC IMPROVEMENTS FUND	$ (3,098,034)	$ (2,744,613)	$ (1,938,680)	-%
502	CP-STORM WATER FUND	$ (5,796,111)	$ (10,976,167)	$ (8,288,230)	-24%
552	CP-PARKING FACILITIES FUND	$ (277,648)	$ (550,000)	$ (935,373)	70%
572	CP-GOLF FUND	$ (1,547,877)	$ (419,931)	$ (120,590)	-71%
	CAPITAL PROJECT FUNDS TOTAL	**$ (33,103,798)**	**$ (30,599,546)**	**$ (55,605,031)**	**82%**
	TOTAL ALL FUNDS	**$ (325,884,339)**	**$ (306,603,212)**	**$ (349,835,975)**	**14%**
	LESS INTERFUND TRANSFERS	**$ (31,884,541)**	**$ (38,283,960)**	**$ (35,346,985)**	**-8%**
	OPERATING & CAPITAL	**$ (293,999,798)**	**$ (268,319,252)**	**$ (314,488,990)**	**17%**

THE ECONOMY

Revenues were projected using historical collection trends, current-year actuals, and an analysis of economic conditions that may affect the City's major revenue sources. Because revenue trends often become clearer later in the fiscal year, developing projections early in the budget process require careful consideration of both local performance and broader economic conditions.



The economic outlook entering FY27 remains mixed. Economic activity continues to expand, supported by business investment, productivity growth, and a relatively stable labor market; however, inflation remains elevated and economic uncertainty continues. The Federal Reserve has identified tariffs, energy prices, and other supply-related pressures as contributors to higher inflation. Changes in federal trade, fiscal, and funding policies also create uncertainty for state and local governments, particularly where City programs or capital projects depend on federal assistance. These conditions reinforce the City's practice of using conservative revenue assumptions and closely monitoring collections throughout the fiscal year.

Labor Market

Labor market conditions remain relatively stable entering FY27. The national unemployment rate was 4.2% in June 2026, while North Carolina's seasonally adjusted unemployment rate was lower at 3.6%. North Carolina's nonfarm employment totaled approximately 5.1 million jobs, with employment gains during June occurring in construction, education and health services, professional and business services, government, and manufacturing.

Although the labor market remains relatively strong, employers continue to face competition for skilled workers in certain occupations. For the City, labor market conditions can affect both revenues and expenditures by influencing local consumer activity as well as the cost of recruiting and retaining qualified employees.

Inflation

Inflation remains an important consideration for the FY27 budget. The Consumer Price Index for All Urban Consumers increased 3.5% over the 12 months ending June 2026, while core CPI, which excludes food and energy, increased 2.6%. Although inflation has moderated considerably from its 9.1% peak in June 2022, overall inflation remains above the Federal Reserve's longer-term objective of 2%. [3]

The Federal Reserve's preferred inflation measure has shown additional pressure. The Personal Consumption Expenditures price index increased 4.1% over the 12 months ending May 2026, while core PCE inflation increased 3.4%. The Federal Reserve has attributed recent inflation pressures in part to higher energy prices, earlier tariff increases, and rising prices for certain technology-related goods. [4]

For the City, sustained inflation can increase the cost of construction materials, vehicles, equipment, utilities, contractual services, employee compensation, and other operating expenditures. These pressures may also increase the cost of capital projects and reduce the purchasing power of previously appropriated funding.

Interest Rates

Interest rates remain another significant consideration for FY27. At its July 2026 meeting, the Federal Open Market Committee maintained the federal funds target range at 3.50% to 3.75%. The Federal Reserve indicated that economic activity continues to expand at a solid pace while inflation remains elevated relative to its 2% objective.

Higher interest rates can affect the City through increased borrowing costs for debt-financed capital projects. They can also influence residential and commercial development, consumer borrowing, and business investment. At the same time, higher interest rates may increase investment earnings on City cash balances and reserves.

Tariffs

Federal trade policy continues to represent an area of economic uncertainty entering FY27. Tariff increases implemented during 2025 contributed to higher prices for certain imported consumer goods, and additional trade actions continued during 2026. The Federal Reserve has noted that tariff increases contributed to higher domestic prices for some imported goods, particularly categories with significant import exposure. [6]

For the City, tariffs may have direct budget implications when purchasing vehicles, technology, equipment, construction materials, replacement parts, and other imported goods. Higher material and equipment costs may also affect vendor pricing and construction bids, potentially increasing the cost of operating and capital projects. Continued uncertainty surrounding federal trade policy, therefore, remains an important factor in expenditure forecasting and long-term capital planning.

GENERAL FUND

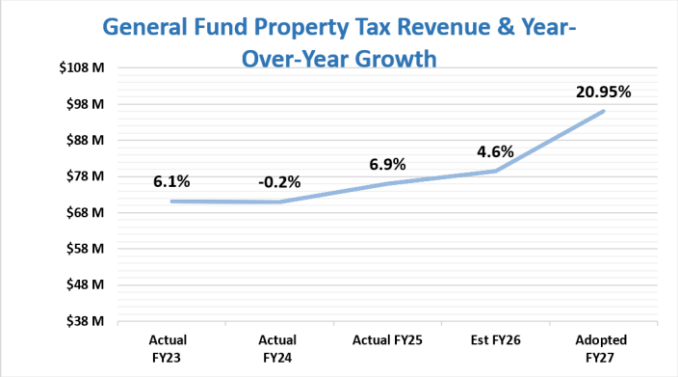
The total General Fund revenues for FY27 total $176,229,486 represent approximately a 12% increase over FY26's adopted total of $156,884,601.

Revenue	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
PROPERTY TAX	$ (75,963,991)	$ (79,496,345)	$ (79,496,345)	$ (96,079,328)	21%
SALES TAX	$ (45,666,472)	$ (46,000,982)	$ (46,000,982)	$ (48,500,500)	5%
RESTRICTED INTERGOV	$ (4,028,004)	$ (4,206,566)	$ (4,206,566)	$ (4,134,540)	-2%
UNRESTRICTD INTERGOV	$ (13,883,228)	$ (14,452,597)	$ (14,452,597)	$ (14,540,617)	1%
CHARGES FOR SERVICE	$ (3,600,302)	$ (3,333,508)	$ (3,385,542)	$ (3,265,982)	-2%
FINES & FORFEITS	$ (172,612)	$ (123,941)	$ (123,941)	$ (137,642)	11%
INTEREST EARNINGS	$ (3,510,217)	$ (1,377,258)	$ (1,377,258)	$ (1,500,000)	9%
LICENSE FEE & PERMIT	$ (2,180,582)	$ (2,598,994)	$ (2,598,994)	$ (2,565,364)	-1%
MISCELLANEOUS	$ (2,856,069)	$ (1,716,024)	$ (5,787,694)	$ (2,185,935)	27%
OTHER TAX	$ (516,642)	$ (564,569)	$ (564,569)	$ (564,600)	0%
OTHER LONG TERM OBLG	$ (4,327,422)	$ -	$ -	$ -	-%
OPERATING TRANSFR IN	$ (4,099,311)	$ (250,000)	$ (700,000)	$ (250,000)	0%
APPROPR FUND BALANCE	$ -	$ (2,763,817)	$ (6,934,814)	$ (2,504,978)	-%
Revenue Total	**$ (160,804,852)**	**$ (156,884,601)**	**$ (165,629,302)**	**$ (176,229,486)**	**12%**

The following provides highlights of the revenues of note.

Ad Valorem Property Tax

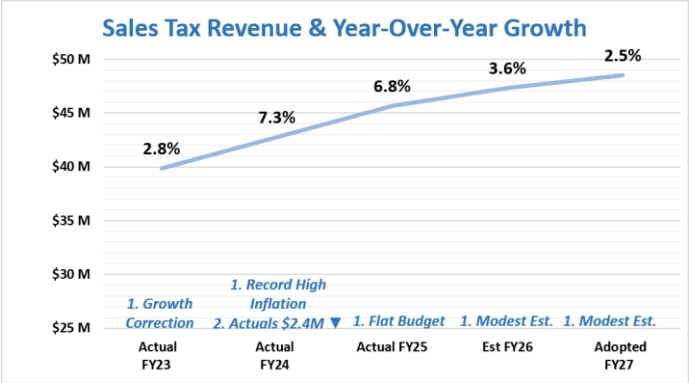
The adopted budget includes a property tax rate increase of 4.9 cents per $100 of assessed value, raising the rate from 28.25 cents to 33.15 cents. Total assessed property value in the City is estimated at $35,583,100,000, a 0.79% increase from the prior year. This is the lowest year-over-year growth in 11 years and is largely due to the appeals process following the most recent reappraisal, which affected FY26. Each one-cent increase in the tax rate generates $3,354,286, resulting in total FY27 ad valorem revenue of $117,918,527. These funds are allocated in alignment with City Council priorities, including core services, affordable housing, and capital investments. The distribution is as follows:



- General Fund Services ($93,772,412/$0.2630)
- General Fund Affordable Housing ($2,247,372/$0.0067)
- Debt Service Fund Capital Program ($19,651,371/$0.0551)
- Debt Service CIP Maintenance Projects ($2,247,372/$0.0067)

Sales and Use Tax

Sales tax revenue is expected to grow modestly, and it remains one of the more difficult sources to predict. Consumer spending can shift quickly based on inflation, interest rates, and overall economic conditions, making forecasts less certain. Because of this volatility, projections are developed conservatively to help guard against unexpected changes in the economy. The budget assumes a conservative 2.5% growth in sales tax revenue over the prior year. While the City benefits from being a tourism destination that can boost spending, sales tax remains sensitive to factors outside local control. Ongoing international unrest, shifts in federal policy, and the potential impacts of tariffs and inflation can all influence consumer confidence and travel patterns. In addition, higher interest rates and general economic uncertainty may temper discretionary spending.



Given these variables, the 2.5% assumption reflects a cautious approach—recognizing the potential for tourism-driven gains while protecting against downside risk if economic conditions soften. This measured forecast helps support stable operations and reduces the likelihood of mid-year budget adjustments if revenues underperform.

STORMWATER FUND

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
UND DIV					
STORMWATER UTILITY FEE	$(13,681,780)	$(13,506,585)	$(13,506,585)	$ (14,128,396)	5%
LICENSE FEE & PERMIT	$ (32,800)	$ (55,000)	$ (55,000)	$ (55,000)	0%
INTEREST EARNINGS	$ (676,728)	$ (315,000)	$ (315,000)	$ (405,000)	29%
MISCELLANEOUS	$ (12,711)	$ -	$ (8,896)	$ -	-%
RESTRICTED INTERGOV	$ (1,477)	$ -	$ -	$ -	-%
APPROPR FUND BALANCE	$ -	$ (2,431,974)	$ (2,523,878)	$ (3,218,589)	32%
UND DIV Total	**$(14,405,497)**	**$(16,308,559)**	**$(16,409,359)**	**$ (17,806,985)**	**9%**
REVENUE Total	**$(14,405,497)**	**$(16,308,559)**	**$(16,409,359)**	**$ (17,806,985)**	**9%**

Stormwater Utility Fees

Stormwater Utility Fee revenue for FY27 is budgeted at $14,128,396, representing a 5% increase from the FY26 adopted budget of $13,506,585. Stormwater utility fees continue to serve as the primary revenue source for the Stormwater Fund and support the City's stormwater management, drainage maintenance, and related services.

Other Revenue

Interest earnings are budgeted at $405,000 for FY27, an increase of 29% from the FY26 adopted budget of $315,000. License and permit revenue is budgeted at $55,000, remaining unchanged from FY26. Permit fees are collected from new developments where on-site retention is not feasible, and a payment is made in lieu of constructing such facilities.

No miscellaneous or restricted intergovernmental revenue is budgeted for FY27.

Appropriated Fund Balance

The FY27 Adopted Budget includes $3,218,589 in appropriated fund balance, an increase of $786,615, or approximately 32%, compared with the FY26 adopted amount of $2,431,974. Appropriated fund balance represents the use of accumulated Stormwater Fund resources to support FY27 expenditures.

Total Revenue

Total Stormwater Fund revenue for FY27 is budgeted at $17,806,985, an increase of $1,498,426, or approximately 9%, compared with the FY26 adopted budget of $16,308,559. The increase is primarily attributable to higher Stormwater Utility Fee revenue and greater use of appropriated fund balance, along with increased interest earnings.

RECYCLING AND TRASH SERVICES FUND

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
UND DIV					
CHARGES FOR SERVICE	$ (12,231,303)	$ (12,158,086)	$ (12,158,086)	$ (12,512,486)	3%
INTEREST EARNINGS	$ (334,126)	$ (180,000)	$ (180,000)	$ (220,000)	22%
MISCELLANEOUS	$ (61,538)	$ (14,500)	$ (14,500)	$ (14,500)	0%
OPERATING TRANSFR IN	$ (538,366)	$ (538,366)	$ (538,366)	$ (38,366)	-93%
RESTRICTED INTERGOV	$ (95,270)	$ (98,000)	$ (98,000)	$ (98,000)	0%
FINES & FORFEITS	$ (400)	$ -	$ -	$ -	-%
APPROPR FUND BALANCE	$ -	$ -	$ (2,364)	$ (321,621)	-%
OTHER LONG TERM OBLG	$ (152,772)	$ -	$ -	$ -	-%
UND DIV	**$ (13,413,776)**	**$ (12,988,952)**	**$ (12,991,316)**	**$ (13,204,973)**	**2%**
REVENUE Total	**$ (13,413,776)**	**$ (12,988,952)**	**$ (12,991,316)**	**$ (13,204,973)**	**2%**

Refuse Collection Fees

Revenues for the Recycling and Trash Services Fund are primarily derived from monthly refuse fees imposed on customers, which are determined by the selected level of service. The fees are influenced by the number and size of refuse containers selected, as well as the frequency of collection. These monthly charges encompass refuse, recycling, and yard waste collection, in addition to bulky item collection available on an "on-call" basis.

Charges for service are budgeted at $12,512,486 for FY27, representing an increase of $354,400, or approximately 3%, from the FY26 Adopted budget of $12,158,086.

Restricted Intergovernmental Revenue

Restricted intergovernmental revenue is budgeted at $98,000 for FY27, remaining unchanged from the FY26 adopted budget. This revenue includes the solid waste disposal fee, an excise tax imposed on the disposal of municipal solid waste, and construction and demolition debris at permitted landfills.

Interest Earnings

Interest earnings are budgeted at $220,000 for FY27, an increase of $40,000, or approximately 22%, from the FY26 Adopted budget of $180,000.

Transfer from General Fund

Operating transfers into the Recycling and Trash Services Fund are budgeted at $38,366 for FY27, a decrease of $500,000, or approximately 93%, from the FY26 adopted amount of $538,366. Transfers from other funds to include the General Fund and Parking were not included in this years budget.

Appropriated Fund Balance

The FY27 Adopted Budget includes $321,621 in appropriated fund balance. No fund balance appropriation was included in the FY26 Adopted Budget, although the FY26 adjusted budget includes $2,364.

The use of fund balance in FY27 provides an additional revenue source to support Recycling and Trash Services Fund expenditures.

Total Revenue

Total Recycling and Trash Services Fund revenue for FY27 is budgeted at $13,204,973, an increase of $216,021, or approximately 2%, compared with the FY26 Adopted budget of $12,988,952.

The overall increase is primarily attributed to higher charges for service, increased interest earnings, and the use of appropriated fund balance. These increases more than offset the $500,000 reduction in operating transfers from the prior year.

PARKING FACILITIES FUND

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
PARKING FEES	$ (6,044,789)	$ (6,250,531)	$ (6,250,531)	$ (6,488,031)	4%
FINES & FORFEITS	$ (763,406)	$ (644,900)	$ (644,900)	$ (719,900)	12%
INTEREST EARNINGS	$ (656,206)	$ (120,000)	$ (120,000)	$ (120,000)	0%
OPERATING TRANSFER IN	$ (2,134,128)	$ (2,111,930)	$ (2,111,930)	$ (2,087,325)	-1%
APPROPR FUND BALANCE	$ -	$ (786,554)	$ (848,442)	$ (409,972)	-48%
REVENUE Total	**$ (9,598,529)**	**$ (9,913,915)**	**$ (9,975,803)**	**$ (9,825,228)**	**-1%**

Parking Fees

The parking fees category consists of parking facility hourly, monthly, lease, and special event fees. Also included are meters, meter permits, and residential parking program permits.

Parking fee revenue is budgeted at $6,488,031 for FY27, representing an increase of $237,500, or approximately 4%, from the FY26 adopted budget of $6,250,531.

Fines and Forfeits

The category of fines and forfeits encompasses revenue generated from parking violations. Fines and forfeits are budgeted at $719,900 for FY27, an increase of $75,000, or approximately 12%, from the FY26 Adopted budget of $644,900.

Interest Earnings

Interest earnings are budgeted at $120,000 for FY27, remaining unchanged from the FY26 adopted budget.

Operating Transfer

Operating transfers into the Parking Facilities Fund are budgeted at $2,087,325 for FY27, a decrease of $24,605, or approximately 1%, from the FY26 adopted budget of $2,111,930.

Appropriated Fund Balance

The FY27 Adopted Budget includes $409,972 in appropriated fund balance, a decrease of $376,582, or approximately 48%, from the FY26 adopted amount of $786,554.

The use of appropriated fund balance provides an additional revenue source to support Parking Facilities Fund expenditures. The decrease in FY27 indicates that a smaller amount of accumulated fund resources is budgeted to support current-year expenditures compared with FY26.

Total Revenue

Total Parking Facilities Fund revenue for FY27 is budgeted at $9,825,228, a decrease of $88,687, or approximately 1%, compared with the FY26 adopted budget of $9,913,915.

Although parking fees and fines and forfeits are projected to increase in FY27, these increases are more than offset by the reduction in appropriated fund balance and a slight decrease in operating transfers. Parking fees remain the Fund's largest ongoing revenue source.

FLEET MAINTENANCE & REPLACEMENT FUND

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
CHARGES FOR SERVICE	$ (9,084,723)	$ (9,035,149)	$ (9,035,149)	$ (9,656,182)	7%
INSTALLMENT FINANCNG	$ -	$ -	$ (2,228,407)	$ -	-%
INTEREST EARNINGS	$ (890,044)	$ -	$ -	$ -	-%
MISCELLANEOUS	$ (94,042)	$ (5,000)	$ (5,000)	$ (5,000)	0%
OPERATING TRANSFR IN	$ -	$ -	$ -	$ (530,554)	-%
APPROPR FUND BALANCE	$ -	$ (2,966,479)	$ (14,122,674)	$ (2,618,954)	-12%
REVENUE Total	**$ (10,068,809)**	**$ (12,006,628)**	**$ (25,391,230)**	**$ (12,810,690)**	**7%**

Charges for Service

The Charges for Service category encompasses Fleet Replacement funds allocated for maintenance, insurance, resource replacement, fuel, and shared vehicle usage. These revenues represent internal charges levied on City departments for the centralized management of vehicles and equipment. Each fiscal year, an annual lease rate is determined for each vehicle type to account for replacement costs, expected maintenance, and insurance.

For FY27, Charges for Service are budgeted at $9,656,182, an increase of $621,033, or approximately 7%, from the FY26 adopted budget of $9,035,149.

Miscellaneous/Interest on Investments

Fleet budgets miscellaneous revenue primarily for the anticipated sale of assets such as scrap metal. For FY27, $5,000 in miscellaneous revenue is budgeted, remaining unchanged from FY26.

No interest earnings are budgeted for FY27, consistent with the FY26 Adopted Budget. Although FY25 actual interest earnings totaled $890,044, no corresponding revenue is included in the FY27 Adopted Budget.

Appropriated Fund Balance

The FY27 Adopted Budget includes $2,618,954 in appropriated fund balance, a decrease of $347,525, or approximately 12%, from the FY26 adopted amount of $2,966,479.

The use of appropriated fund balance provides an additional revenue source to support Fleet Maintenance & Replacement Fund expenditures. The decrease in FY27 indicates that the Fund is budgeted to use fewer accumulated resources than in FY26.

Total Revenue

Total Fleet Maintenance & Replacement Fund revenue for FY27 is budgeted at $12,810,690, an increase of $804,062, or approximately 7%, compared with the FY26 adopted budget of $12,006,628.

The overall increase is primarily attributable to the 7% increase in Charges for Service and the addition of a $530,554 operating transfer. These increases more than offset the $347,525 reduction in appropriated fund balance.

GOLF COURSE FUND

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
GREENS/CONCESSIONS	$ (2,500,752)	$ (2,530,417)	$ (2,530,417)	$ (2,808,366)	11%
INTEREST EARNINGS	$ (120,141)	$ (15,000)	$ (15,000)	$ (54,000)	260%
OPERATING TRANSFR IN	$ (400,000)	$ -	$ -	$ -	-%
APPROPR FUND BALANCE	$ -	$ (200,000)	$ (200,000)	$ (100,000)	-50%
REVENUE Total	**$ (3,020,893)**	**$ (2,745,417)**	**$ (2,745,417)**	**$ (2,962,366)**	**8%**

Greens Fees/Concessions

The Greens Fees/Concessions category consists of fees associated with services such as concessions, cart rentals, and both discount and daily green fees. These charges include daily greens fees, tournament fees, and greens fees associated with discount cards.

Greens Fees/Concessions revenue is budgeted at $2,808,366 for FY27, an increase of $277,949, or approximately 11%, from the FY26 adopted budget of $2,530,417.

Interest Earnings

Interest earnings are budgeted at $54,000 for FY27, an increase of $39,000, or 260%, from the FY26 adopted budget of $15,000.

Appropriated Fund Balance

The FY27 Adopted Budget includes $100,000 in appropriated fund balance, a decrease of $100,000, or 50%, from the FY26 adopted amount of $200,000.

The decrease in appropriated fund balance reflects a reduced reliance on accumulated fund resources to support current-year expenditures compared with FY26.

Total Revenue

Total Golf Course Fund revenue for FY27 is budgeted at $2,962,366, an increase of $216,949, or approximately 8%, compared with the FY26 adopted budget of $2,745,417.

The overall increase is primarily attributable to higher Greens Fees/Concessions revenue and increased interest earnings. These increases more than offset the $100,000 reduction in appropriated fund balance.

TECHNOLOGY REPLACEMENT FUND

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
COMPUTER REPLACEMENT	$ (828,392)	$ (818,785)	$ (818,785)	$ (791,735)	-3%
TRANSFER IN FROM GENERAL	$ (638,311)	$ (612,679)	$ (612,679)	$ (612,679)	0%
INTEREST EARNINGS	$ (42,421)	$ -	$ -	$ -	-%
OTHER LONG TERM OBLG	$ (148,494)	$ -	$ -	$ -	-%
APPROPR FUND BALANCE	$ -	$ (464,165)	$ (479,252)	$ (451,215)	-3%
REVENUE Total	**$ (1,657,618)**	**$ (1,895,629)**	**$ (1,910,716)**	**$ (1,855,629)**	**-2%**

Computer Replacement Charges

The computer replacement revenues in the Technology Replacement Fund represent internal charges to City departments for the scheduled replacement of equipment, including computers, docking stations, and other computer-related devices. The fees collected are also utilized to partially finance network services, including networking equipment and associated service charges.

For FY27, Computer Replacement revenue is budgeted at $791,735, a decrease of $27,050, or approximately 3%, from the FY26 adopted budget of $818,785.

Transfer-In

The FY27 Adopted Budget includes a $612,679 transfer from the General Fund to the Technology Replacement Fund. This amount remains unchanged from the FY26 Adopted Budget.

The transfer has historically been used to facilitate the off-site hosting of specific applications utilized across the enterprise. The FY27 revenue data does not indicate a change in the amount of this transfer.

Appropriated Fund Balance

The FY27 Adopted Budget includes $451,215 in appropriated fund balance, a decrease of $12,950, or approximately 3%, from the FY26 adopted amount of $464,165.

Total Revenue

Total Technology Replacement Fund revenue for FY27 is budgeted at $1,855,629, a decrease of $40,000, or approximately 2%, compared with the FY26 adopted budget of $1,895,629.

The overall decrease is attributable to the $27,050 reduction in Computer Replacement revenue and the $12,950 reduction in appropriated fund balance. The $612,679 General Fund transfer remains unchanged from FY26.

DEBT SERVICE FUND

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
PROPERTY TAX	$ (22,114,963)	$ (20,284,229)	$ (20,284,229)	$ (21,898,743)	8%
OPERATING TRANSFR IN	$ (16,611,637)	$ (19,534,832)	$ (23,502,622)	$ (11,134,832)	-43%
INTEREST EARNINGS	$ (1,639,025)	$ (694,978)	$ (694,978)	$ (464,377)	-33%
MISCELLANEOUS	$ (1,828,279)	$ (1,925,000)	$ (1,925,000)	$ (223,630)	-88%
APPROPR FUND BALANCE	$ -	$ (685,090)	$ (1,222,916)	$ (4,894,651)	614%
REVENUE Total	**$ (42,193,905)**	**$ (43,124,129)**	**$ (47,629,745)**	**$ (38,616,233)**	**-10%**

Property Tax

The anticipated revenue from ***property tax*** for FY27 is projected to be $21,898,743, reflecting an 8% increase from the adopted figure of $20,284,229 for FY26. Of the 33.15 cents per $100 of assessed value tax rate, the Debt Service Fund will receive 6.18 cents.

Transfer In

The standard operating ***transfer*** from the General Fund, amounting to $9,334,832, will persist into FY27. This allocation is designated for the continuation of capital projects and is integrated into the debt model to assist in covering associated expenses.

Interest Earnings

Interest earnings has a budget of $464,377 for FY27, a 33% decrease over FY26's budget of $694,978 Anticipated interest earnings for FY27 are estimated to be lower across the city due to the economy and decreased interest rates.

Appropriated Fund Balance

There is $4,894,651 unassigned ***fund balance*** budgeted for FY27, representing a 614% increase over the FY26 Adopted budget of $685,090.

CDBG/HOME GRANT & LOAN FUND

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
UND DIV					
OPERATING TRANSFER IN	$ (974,375)	$ (1,134,886)	$ (1,134,886)	$ (1,456,875)	28%
UND DIV Total	**$ (974,375)**	**$ (1,134,886)**	**$ (1,134,886)**	**$ (1,456,875)**	**28%**
REVENUE Total	**$ (974,375)**	**$ (1,134,886)**	**$ (1,134,886)**	**$ (1,456,875)**	**28%**

Transfers In

The Transfer-In category represents funding provided to support the City's CDBG/HOME Grant and Loan Fund activities, including program administration, planning, housing delivery, and other eligible community development activities.

For FY27, total transfers into the CDBG/HOME Grant & Loan Fund are budgeted at $1,456,875, an increase of $321,989, or approximately 28%, from the FY26 adopted budget of $1,134,886

Total Revenue

Total CDBG/HOME Grant & Loan Fund revenue for FY27 is budgeted at $1,456,875, an increase of $321,989, or approximately 28%, compared with the FY26 adopted budget of $1,134,886.

Because operating transfers represent the Fund's entire budgeted revenue source, the 28% increase in total revenue is attributable entirely to the increase in transfers into the Fund.

MULTI-YEAR FUNDS

The City has established a financial system that allocates multi-year funds for ongoing use. These funds are budgeted and reported in a manner distinct from the annual funds that receive appropriations each fiscal year. This system does not allocate new funding; instead, it facilitates budget adjustments for multi-year funds, which complicates the straightforward representation of actual figures, as well as adopted or revised budgets, directly from the system. The charts below illustrate the variations between successive adopted budgets.

SPECIAL PURPOSE FUND

	FY26 Adopted	FY27 Adopted	Change FY26 to FY27
REVENUE			
RESTRICTED INTERGOV	$ (2,198,162)	$ (2,583,319)	18%
OPERATING TRANSFER IN	$ (469,990)	$ (519,864)	11%
INTEREST EARNINGS	$ -	$ (36,548)	-%
MISCELLANEOUS	$ -	$ (15,189)	-%
REVENUE Total	**$ (2,668,152)**	**$ (3,154,920)**	**-%**

Restricted Intergovernmental

Restricted Intergovernmental Revenue

Restricted intergovernmental revenue is budgeted at $2,583,319 for FY27, an increase of $385,157, or approximately 18%, from the FY26 adopted budget of $2,198,162.

The Special Purpose Fund supports several restricted programs and projects. For FY27, the Fund includes $2,665,269 for the Wilmington Metropolitan Planning Organization (WMPO), $69,000 for the Regional Fire HazMat Response, and $368,914 for SABLE, for total Special Purpose Projects of $3,103,183.

Transfer in From General Fund

Operating transfers into the Special Purpose Fund are budgeted at $519,864 for FY27, an increase of $49,874, or approximately 11%, from the FY26 Adopted budget of $469,990.

Total Revenue

Total Special Purpose Fund revenue for FY27 is budgeted at $3,154,920, an increase of $486,768, or approximately 18%, from the FY26 adopted budget of $2,668,152.

CONVENTION CENTER FUND

	FY26 Adopted	FY27 Adopted	Change FY26 to FY27
REVENUE			
ROOM OCCUPANCY TAX	$ (5,346,852)	$ (5,272,183)	-1%
MISCELLANEOUS	$ (7,239,738)	$ (7,687,117)	6%
INTEREST EARNINGS	$ (509,555)	$ (287,296)	-44%
CHARGES FOR SERVICES	$ (635,378)	$ (660,370)	4%
REVENUE Total	**$ (13,731,523)**	**$ (13,906,966)**	**1%**

Room Occupancy Tax

The Convention Center Fund provides for the administration and management of the Convention Center, as well as marketing and debt service. Room Occupancy Tax revenue is budgeted at $5,272,183 for FY27, a decrease of $74,669, or approximately 1%, from the FY26 adopted budget of $5,346,852.

Room Occupancy Tax continues to represent a significant revenue source supporting Convention Center operations and related obligations.

Miscellaneous

Miscellaneous revenue includes event and ancillary income associated with Convention Center operations, including rental income, billing services, food and beverage revenue, and other related revenue. For FY27, miscellaneous revenue is budgeted at $7,687,117, an increase of $447,379, or approximately 6%, from the FY26 adopted budget of $7,239,738.

Charges for Current Services

The Convention Center receives revenue from charges for services, including revenue associated with the Convention Center parking deck. Charges for services are budgeted at $660,370 for FY27, an increase of $24,992, or approximately 4%, from the FY26 adopted budget of $635,378.

Total Revenue

Total Convention Center Fund revenue for FY27 is budgeted at $13,906,966, an increase of $175,443, or approximately 1%, compared with the FY26 adopted budget of $13,731,523.

The overall increase is primarily attributable to the $447,379 increase in miscellaneous revenue and the $24,992 increase in charges for services. These increases more than offset the $222,259 reduction in interest earnings and the $74,669 reduction in Room Occupancy Tax revenue.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG)

	FY26 Adopted	FY27 Adopted	Change FY26 to FY27
REVENUE			
RESTRICTED INTERGOV	$ (871,503)	$ (843,013)	-%
REVENUE Total	**$ (871,503)**	**$ (843,013)**	**-3%**

Restricted Intergovernmental

The City of Wilmington has been a Community Development Block Grant (CDBG) entitlement community since 1975. Funding comes to the City in the form of an annual block grant through the U.S. Department of Housing and Urban Development (HUD). For FY27, restricted intergovernmental revenue is budgeted at $843,013, a decrease of $28,490, or approximately 3%, from the FY26 adopted budget of $871,503.

HOME INVESTMENT PARTNERSHIP FUND

	FY26 Adopted	FY27 Adopted	Change FY26 to FY27
REVENUE			
RESTRICTED INTERGOV	$ (575,573)	$ (562,894)	-2%
REVENUE Total	**$ (575,573)**	**$ (562,894)**	**-2%**

Restricted Intergovernmental

Restricted intergovernmental revenue for the HOME Investment Partnership Fund represents a federal entitlement from the U.S. Department of Housing and Urban Development (HUD) for the HOME program.

For FY27, restricted intergovernmental revenue is budgeted at $562,894, a decrease of $12,679, or approximately 2%, from the FY26 Adopted budget of $575,573.

CAPITAL PROJECTS FUNDS

Revenues within the Capital Project Funds include several sources which include appropriations of bond proceeds, debt financing, pay-as-you-go funding and interest on investments. There is a special section for Capital Improvement Projects in this adopted book.

STRATEGIC PLANNING

The City's strategic direction over the next few years connects the community and surrounding region through intentional focus areas carefully crafted from community stakeholders, City Council and staff. The strategic areas below all interconnect supporting the community's vision for the future.



The following sections are the core of the strategic plan. Each Focus Area has 3 initiatives, and each initiative has 3 objectives. These elements provide guidance for the City's major community efforts. Each component was carefully crafted to capture all impacting city services to ensure service continuity and thus impactful change toward the success of the Strategic Plan.

Strategic Planning Focus Areas



CREATE A THRIVING, INCLUSIVE AND AFFORDABLE COMMUNITY OF NEIGHBORHOODS

Objective 1: Improve the availability and options of quality housing that is affordable to a broad range of income levels.

- Create more pathways for housing opportunities.
- Evaluate city policies and codes to reduce barriers to the development of affordable housing.
- Enhance collaboration with the private sector and non-profits to find sustainable housing solutions for persons at risk or experiencing homelessness.

Objective 2: Foster vibrant neighborhoods that connect existing and future residents to the places where people work, live, and play.

- Support programming for healthy homes that are safe and sustainable.
- Complete the Greater Downtown Plan.
- Connect communities with pathway facilities that promote open space and community activities.

Objective 3: Utilize public engagement strategies to better align city services with community priorities across all neighborhoods throughout the city.

- Develop a public engagement program that informs neighborhoods of services the city provides and that gathers opinions on improvements.
- Invest in and implement community-based practices that leverage public engagement in managing public safety.
- Define ways to support the implementation of goals identified in the P&R Master Plan.

DEVELOP AN EFFICIENT, ACCESSIBLE, AND SUSTAINABLE MULTI-MODAL TRANSPORTATION NETWORK AND CITY INFRASTRUCTURE

Objective 1: Improve transportation options and reduce congestion.

- Coordinate and leverage transportation investments with regional partners.
- Improve access to alternative modes of transportation and diversify mode choices.
- Support the transit system and assist in developing long-term sustainable funding options.

Objective 2: Improve roads, sidewalks, and trails to prioritize a safer, walkable, and bikeable community.

- Complete the 2014 Transportation bond projects and evaluate and assist in the development of a potential 2026 transportation Bond referendum.
- Explore opportunities to improve neighborhood traffic.
- Coordinate and plan for future growth through the Walk Wilmington and the Greenway Masterplan.

Objective 3: Maintain and improve the city's infrastructure.

- Identify sustainable and long-term funding for asset maintenance and develop associated plans.
- Increase the resiliency of public infrastructure through the identification and improvement of network vulnerabilities caused by storm events and other natural disasters.
- Improve efficiency in waste collection and recycling efforts.





CREATE A SAFE, HEALTHY & ENGAGED COMMUNITY

Objective 1: Provide public safety services that match the unique needs, values, and concerns throughout our diverse community.

- Continue efforts to reduce violent crimes in the Wilmington community.
- Improve safety along city right of ways for vehicular and pedestrian users.
- Enhance the city's comprehensive emergency preparedness and management plans.

Objective 2: Partner with federal, state, and local agencies to ensure the delivery of exceptional public safety and emergency services to people experiencing homelessness or drug addiction.

- Continue and expand partnerships and the Getting Home program to coordinate, communicate and engage with persons living or at risk of being unsheltered.
- Explore and develop a security program for public facilities ensuring the safety of staff and visitors.
- Continue the city's partnership with the Quick Response Team and explore opportunities for enhanced service.

Objective 3: Improve quality of life through minimum housing standards, enforcing city codes, and providing opportunity and access to a healthy home.

- Continue to develop, evaluate, and expand the collaborative Community Risk Reduction Program.
- Seek new and creative ways to mitigate city code violations.
- Partner across city departments, non-profit organizations, and the community at large to provide young people with opportunities for growth and development.

CULTIVATE AN ENVIRONMENT FOR ECONOMIC GROWTH, JOB CREATION, AND CULTURAL VIBRANCE

Objective 1: Create strategies and tools to attract new businesses and retain and grow existing ones.

- Review, identify, streamline, and improve existing city policies, programs, and processes to support economic growth.
- Assess and develop creative economic development tools and entrepreneurial ecosystems.
- Conduct a Minority and Women-Owned Business Enterprise Disparity Study and develop a comprehensive MWBE plan for the city.

Objective 2: Identify and enhance local and regional economic development partnerships.

- Develop partnerships to support or develop programs that expand workforce development opportunities for all skill sets and backgrounds.
- Leverage local, state, and federal programs, resources, and relationships to cultivate economic development opportunities.
- Evaluate downtown parking strategies to address changing office, retail, and residential needs, including the development of curbside management strategies.

Objective 3: Enhance and grow Wilmington's position as a nationally recognized entertainment, cultural, and tourism destination.

- Assess the preliminary recommendations from the Wilmington Convention and Visitor Bureau's commissioned Riverwalk Assessment and develop a multi-year improvement plan.
- Develop an economic impact study for Live Oak Bank Pavilion and Greenfield Lake Amphitheater.
- Upon completion of the Riverwalk North Feasibility Study, assess preliminary findings and identify options to fund construction of a northern extension to the Riverwalk.





ACHIEVE ORGANIZATIONAL EXCELLENCE

Objective 1: Recruit, develop, and retain a diverse, high-performing workforce.

- Develop strategies to attract and retain highly qualified, diverse candidates.
- Implement a city-wide learning management system.
- Create well-defined pathways for advancement, leadership, and knowledge transfer opportunities.

Objective 2: Align facilities, staff, and technology with organizational and community needs, making efficient use of available resources.

- Increase accessibility of all documents and records to internal and external customers.
- Develop and implement a comprehensive employee safety program.
- Establish a structure and formalized process for updating and maintaining organizational policies and procedures.

Objective 3: Expand effective and equitable customer service to both internal and external customers through improved collaboration, communication, and community engagement.

- Develop and implement consistent customer service standards, training, and evaluation methods organization-wide.
- Develop and implement a city-wide Customer Relationship Management system to facilitate better customer service.
- Identify and develop additional opportunities for community accessibility including providing access options to meet the diverse needs of the community.

BUILDING A BETTER CITY EVERY DAY

The City's Strategic Plan serves as a collaborative roadmap that outlines shared goals for the community and staff. This guiding document represents stability and opportunity for those who live, work, and build their business here.

Strategic planning is a vital tool utilized to enhance organizational performance and sustainability. It serves as a guide for departments to routinely improve their service delivery and make our desired future a reality.

The Plan's governance teams are encouraged to remain open-minded, embracing the potential for adjustments to priorities in response to the changing needs of the community.

Progress on the strategies outlined in the plan are driven and reported on by cross-departmental teams working alongside community partners. The implementation plan showcases the collaborative efforts of interdisciplinary volunteers dedicated to sustaining a stable foundation of programs and services that contribute to building a better city every day.

GOVERNANCE OFFICES



CITY COUNCIL

The seven-member **City Council** is the official legislative and policymaking body of the City of Wilmington. The Mayor, the presiding officer of the City Council, serves as the official and ceremonial head of the city and is a voting member of City Council. The Mayor serves a two-year term while the other six members of the City Council serve four-year terms. The six members of the City Council serve staggered terms, with three members elected in each odd-numbered year. All members are elected at-large on a nonpartisan basis.

All official actions of City Council are taken at public meetings, which are generally held on the first and third Tuesday of each month, with agenda briefings on the preceding Monday morning. City Council also conducts occasional special meetings and work sessions on the city budget and other issues of special interest. All City Council meetings are broadcast live on Spectrum Channel 8 (GTV8) and live streamed on YouTube and the city website. Meetings are also re-broadcast several times on GTV8 and are available

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
COUNCIL					
PERSONNEL	$ 194,186	$ 209,156	$ 209,156	$ 209,160	0%
BENEFITS	$ 74,078	$ 68,714	$ 68,714	$ 93,854	37%
OPERATING	$ 37,571	$ 57,758	$ 73,122	$ 60,595	5%
COUNCIL Total	**$ 305,835**	**$ 335,628**	**$ 350,992**	**$ 363,609**	**8%**

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
Authorized Positions	**7.00**	**7.00**	**7.00**	**7.00**	**0.00**

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services.

Budget Modifications

A. Operating Expenses

Total Cost: $7,000

Position(s): Full Time Equivalent: 0; Part-Time: 0

Description: An allocation of $7,000 has been authorized to enhance both the food allowance for Council work-sessions and business travel expenses.

CITY MANAGER

The **City Manager** is appointed by the City Council and serves as chief executive officer of the City of Wilmington. The City Manager provides leadership and management of city operations, including oversight of Public Safety Departments, and works through a management team composed of two deputy city managers, a chief of staff, an assistant city manager, department heads, and other key staff to identify needs, establish priorities, administer programs, develop policies, oversee operations, and build organizational capacity. In addition, the City Manager assists City Council in its policymaking role by providing recommendations and background materials on programs, trends, and issues of concern to City Council and city administration.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
CM-ADMIN					
PERSONNEL	$ 1,357,881	$ 1,295,477	$ 1,352,787	$ 1,454,552	12%
BENEFITS	$ 400,094	$ 393,319	$ 413,393	$ 471,681	20%
OPERATING	$ 104,910	$ 83,253	$ 86,822	$ 65,005	-22%
CM-ADMIN Total	**$ 1,862,886**	**$ 1,772,049**	**$ 1,853,002**	**$ 1,991,238**	12%
CITY MANAGER TOTAL	**$ 1,862,886**	**$ 1,772,049**	**$ 1,853,002**	**$ 1,991,238**	**12%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Recommend	Change FY26 to FY27
CM - ADMIN	**8.00**	**8.00**	**8.00**	**9.00**	**1.00**
CM - COS	**0.00**	**0.00**	**1.00**	**0.00**	**-1.00**
CITY MANAGER	**8.00**	**8.00**	**9.00**	**9.00**	**0.00**

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living-wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services**.**

CITY CLERK

The **City Clerk's** Office serves as the official record keeper for the City of Wilmington. Appointed by the City Council, the City Clerk supports the legislative process and ensures the accuracy, transparency, and accessibility of City records.

The office attends and records minutes for all City Council meetings, certifies adopted ordinances and resolutions, and manages official documents, including deeds, contracts, and legal records. The City Clerk's Office also coordinates public notices, oversees ordinance codification, manages public records requests in accordance with state law, and provides official information to Council, staff, and the public.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
CITY CLERK					
PERSONNEL	$ 207,406	$ 257,312	$ 257,312	$ 255,802	-1%
BENEFITS	$ 81,460	$ 100,167	$ 100,167	$ 121,501	21%
OPERATING	$ 27,231	$ 32,633	$ 32,743	$ 23,614	-28%
CITY CLERK Total	**$ 316,097**	**$ 390,112**	**$ 390,222**	**$ 400,917**	**3%**

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Recommend	Change FY26 to FY27
Authorized Positions	**3.00**	**3.00**	**4.00**	**4.00**	**0.00**

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living-wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services.

Budget Modifications

A. One-time Reduction: On-Boarding New Employee

Total Cost: $(1,840)

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: A total of $1,840 was reduced from the budget related to a computer for a position authorized in FY26.

CITY ATTORNEY

The **City Attorney's** Office provides legal counsel and representation to the City Council, City Manager, and City staff in matters related to their official duties. Appointed by the City Council, the City Attorney represents the City in all legal proceedings.

The office prepares and reviews legal documents, advises on changes in law affecting City operations, and supports the development of policies and procedures to ensure compliance with local, state, and federal requirements. The City Attorney's Office also assists with the interpretation and enforcement of City ordinances.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
ATTORNEY					
PERSONNEL	$ 1,153,772	$ 1,258,072	$ 1,258,072	$ 1,391,523	11%
BENEFITS	$ 401,660	$ 426,355	$ 426,355	$ 525,324	23%
OPERATING	$ 54,405	$ 91,447	$ 92,122	$ 68,613	-25%
OUTLAY	$ 32,570	$ -	$ -	$ -	-%
ATTORNEY Total	**$ 1,642,407**	**$ 1,775,874**	**$ 1,776,549**	**$ 1,985,460**	**12%**

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Recommend	Change FY26 to FY27
Authorized Positions	**13.00**	**13.00**	**13.00**	**13.00**	**0.00**

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services.

SUNDRY APPROPRIATIONS

NONDEPARTMENTAL

Non-Departmental	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted
Salary Savings	$ -	$ (733,407)	$ (763,407)	$ (733,407)
Social Security	$ 1,358	$ 1,952	$ 1,952	$ 1,952
Medicare	$ 318	$ 457	$ 457	$ 457
Employee Activities	$ 8,327	$ 20,000	$ 20,000	$ 20,000
City Code Amendment	$ 8,652	$ 30,000	$ 76,849	$ 30,000
City Newsletters	$ 115,172	$ 108,297	$ 134,697	$ -
Allocated Costs	$ (2,579,929)	$ (2,632,814)	$ (2,632,814)	$ (2,476,318)
Unemployment Compensation	$ 10,617	$ 25,000	$ 25,000	$ 25,000
Dues-Associations	$ 129,964	$ 141,797	$ 141,797	$ 141,797
Claims Against City	$ 172,912	$ 130,000	$ 140,418	$ 130,000
City Advertising	$ -	$ 10,000	$ 10,000	$ 10,000
Medical Ins-Regular	$ -	$ 180,000	$ 180,000	$ 180,000
Medical Ins-Retiree	$ 3,359,025	$ 2,432,856	$ 2,432,856	$ 2,432,856
Independent Audit	$ 79,800	$ 97,800	$ 192,000	$ 110,520
Employee Parking	$ 172,500	$ 176,400	$ 176,400	$ 176,400
Municipal Elections	$ -	$ 243,817	$ 246,817	$ -
Actuarial Studies	$ 6,500	$ 9,500	$ 19,000	$ 9,640
United Way	$ 6,000	$ 6,000	$ 6,000	$ 6,000
Wellness Program	$ 16,438	$ 20,000	$ 20,000	$ 20,000
City Training	$ 100,671	$ 90,382	$ 101,683	$ 90,382
City Tuition Reimbursement	$ 20,517	$ 40,000	$ 40,000	$ 50,000
Records Retention	$ 22,005	$ 15,000	$ 15,000	$ 15,000
City Streets Stormwater	$ 3,375,990	$ 2,774,318	$ 2,774,318	$ 2,880,455
Workers Compensation Claims	$ 29,079	$ 200,000	$ 200,000	$ 840,500
Strategic Planning	$ -	$ 40,000	$ 40,000	$ 40,000
Technology Projects	$ -	$ 20,000	$ 1,825	$ 20,000
Bank Service Fees	$ 69,343	$ 98,550	$ 100,279	$ 71,000
Governance Travel Pool	$ -	$ 20,000	$ 20,000	$ 20,000
City Intern Pool	$ 21,903	$ 31,500	$ 31,500	$ 31,500
Econ Dev Initiatives	$ 90,126	$ 65,000	$ 95,946	$ 65,000
City Marketing	$ 334	$ 30,000	$ 25,000	$ 30,000
NHC Tax Collect Fees	$ 563,064	$ 623,845	$ 708,845	$ 623,845
DMV-Tax Collect Fees	$ 64,138	$ 127,589	$ 191,040	$ 127,589
City-wide Studies	$ 35,866	$ 200,000	$ 200,000	$ 200,000
Legal Fees	$ 81,752	$ 15,000	$ 98,956	$ 40,000
Legal Fees - Rail Realignment	$ -	$ 25,000	$ 68,002	$ -
Legislative Affairs	$ 12,500	$ 36,250	$ 111,000	$ 96,000
Miscellaneous	$ 80,756	$ 146,880	$ 190,923	$ 172,231
Miscellaneous -305/315 Chestnut Demo	$ 582,024	$ -	$ 16,120	$ -
Miscellaneous - Disparities Study	$ 23,100	$ -	$ 331,648	$ -
Miscellaneous - Engineering Services	$ 128,564	$ 150,000	$ 170,000	$ 150,000

Non-Departmental	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted
Miscellaneous - Skyline Center S Lot	$ 1,849	$ -	$ -	$ -
Office Move/Rent	$ 20,908	$ 51,268	$ 95,398	$ 212,280
Leadership Development	$ 14,203	$ 27,150	$ 27,150	$ 27,150
Dental Self Insurance	$ 26,704	$ -	$ -	$ -
Disease Management	$ 324,148	$ 370,000	$ 370,000	$ 370,000
HRA Retiree Admin Fee	$ -	$ 300	$ 300	$ 300
FSA Admin Fees	$ 25,424	$ 27,165	$ 27,165	$ 27,165
Employment Medical	$ 135,552	$ 130,000	$ 130,000	$ 150,000
Empl Assistance Program	$ 6,213	$ 6,240	$ 6,240	$ 6,240
Retire Health Claim Audit	?	?	?	?
Building Security	$ 82,004	$ 61,775	$ 61,775	$ 67,106
Special Purpose Grant Match	$ -	$ 120,000	$ 15,000	$ 120,000
Wave Transit Subsidy	$ 1,827,444	$ 1,937,091	$ 1,937,091	$ 2,453,316
Total Non-Departmental	**$ 9,273,924**	**$ 7,747,958**	**$ 8,630,273**	**$ 9,081,956**

The FY27 General Fund Non-departmental budget includes funding for general City expenditures not attributable to a specific City department. Some highlights of the allotments are as follows:

- A budget adjustment of $108,297 associated with the city-wide newsletter was shifted to Communications for management of those funds.
- A total of $640,500 was shifted from multiple departments' budgets into Sundry for workers' compensation claims in an attempt to streamline the claims process and centralize the funding location for the general fund.
- The WAVE transit subsidy has risen by $116,225, which accounts for 3% as per the Interlocal agreement, along with an extra 3% allocated for route modifications approved in January 2022. Furthermore, a total of $400,000 has been earmarked to facilitate ongoing route efficiency initiatives for FY27. This funding is designed to be continuous and demonstrates the city's dedication to public transit. With regard to WAVE transit capital investment, there is a total of $126,211 earmarked in an existing Transportation project to be used for six (6) new CNG light transit shuttles, upgrade bus shelters/benches and enhanced system technologies.
- Municipal Elections are required every other year. FY27 represents a year where the city does not have an election. Therefore, a total of $243,817 has been removed from the budget.

INTERNAL SERVICES CONSOLIDATION

This budget consolidates several internal service charges into one location in the budget rather than departments for a more streamlined payment process. These include fleet and IT replacement charges, various insurance premiums, copy charges and the like.

Internal Services	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted
Fleet Maintenance	$ -	$ -	$ -	$ 885,871
Fleet Insurance	$ -	$ -	$ -	$ 313,993
Fleet Lease	$ -	$ -	$ -	$ 3,154,414
Fuel	$ -	$ -	$ -	$ 1,147,969
Fleet Repairs	$ -	$ -	$ -	$ 230,026
Technology Lease	$ -	$ -	$ -	$ 7,455
Technology External	$ -	$ -	$ -	$ 791,778
Copies	$ -	$ -	$ -	$ 91,694
Insurance - Liability	$ -	$ -	$ -	$ 636,317
Insurance - Vehicle	$ -	$ -	$ -	$ 149,417
Insurance - Property	$ 1,412,582	$ 1,741,195	$ 1,631,387	$ 1,499,598
Worker Compensation Insurance	$ -	$ -	$ -	$ 365,088
Total Internal Services	**$ 1,412,582**	**$ 1,741,195**	**$ 1,631,387**	**$ 9,273,620**

SERVICE CONTRACTS

Service Contracts: Economic Driver Partners	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted
Wilmington Business Development	$ 114,045	$ 117,466	$ 117,470	$ 120,990
Wilmington Downtown, Inc.	$ 106,100	$ 109,283	$ 109,279	$ 112,561
Wilmington Regional Film Commission	$ 137,920	$ 142,058	$ 142,058	$ 146,320
Service Contracts Total	**$ 358,065**	**$ 368,807**	**$ 368,807**	**$ 379,871**

CIVIC DEVELOPMENT PARTNER AGENCY PROCESS

The City also provides funding to Civic Development Partner agencies through the General Fund for events related to cultural and recreational draws. Applications for this funding are considered through a competitive process. FY27 represents the second year of a 3-year commitment for these agencies.

Economic Development Agencies: Cultural and Recreational Draws	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted
Arts Council	$ 25,000	$ 30,000	$ 30,000	$ 30,000
Cameron Art Museum	$ 14,000	$ 15,000	$ 15,000	$ 15,000
Cucalorus Film Founcation	$ 22,000	$ 25,000	$ 25,000	$ 25,000
Downtown Business Alliance	$ 13,166	$ 10,000	$ 10,000	$ 10,000
Entrepreneur Center	$ 50,000	$ 30,000	$ 30,000	$ 30,000
Genesis Block	$ 25,000	$ 25,000	$ 25,000	$ 25,000
ILM Orchestra	$ 20,000	$ 25,000	$ 25,000	$ 25,000
Wilmington Jewish Film Festival	$ 2,500	$ 3,000	$ 3,000	$ 3,000
Wilmington Children's Museum	$ 10,000	$ 12,500	$ 12,500	$ 12,500
DR MLK SENC Committee	$ -	$ 3,000	$ 3,000	$ 3,000
YWCA Lower Cape Fear	$ 50,000	$ 60,000	$ 60,000	$ 60,000
Total Economic Civic Partner Agencies	**$ 231,666**	**$ 238,500**	**$ 238,500**	**$ 238,500**

COMMUNITY INVESTMENT PROGRAM

The City partners with nonprofit agencies offering direct services to residents to assist the City of Wilmington in implementing its adopted Strategic Plan. Generally, programs impact low-to moderate-income persons that focus on topics related to youth development, homelessness, housing challenges, job training and placement, and older adults. FY27 earmarks a change in the process. General funds will be allocated through a competitive Request for Proposal process, instead of a competitive process, that will be issued in FY27 for specific programs that will enhance City service delivery.

General Fund Competitive Agencies	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted
A Safe Place	$ 12,000	$ 12,000	$ 12,000	$ -
Ability Garden/Aboretum	$ 12,000	$ 12,000	$ 12,000	$ -
Blue Ribbon Commission	$ 36,447	$ 76,447	$ 76,447	$ -
Bread for Life	$ 12,000	$ 12,000	$ 12,000	$ -
Brigade Boys & Girls Club	$ -	$ 45,000	$ 45,000	$ -
Brooklyn Arts Academy	$ 12,000	$ 12,000	$ 12,000	$ -

General Fund Competitive Agencies	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted
Cape Fear Collective	$ 12,000	$ 12,000	$ 12,000	$ -
Cape Fear Habitat for Humanity	$ 35,000	$ 35,000	$ 35,000	$ -
Cape Fear Literacy Council	$ 18,000	$ 18,000	$ 18,000	$ -
Carousel Center	$ 37,000	$ 37,000	$ 37,000	$ -
Child Development Center	$ 24,000	$ 24,000	$ 24,000	$ -
Christ Community Church	$ 12,000	$ 12,000	$ 12,000	$ -
Coastal Horizons	$ 48,000	$ 48,000	$ 48,000	$ -
Communities in Schools of Cape Fear	$ 47,000	$ 47,000	$ 47,000	$ -
Community Boys & Girls Club	$ -	$ 12,000	$ 12,000	$ -
Community Enrichment Initiative	$ 12,000	$ 12,000	$ 12,000	$ -
Dreams	$ 19,200	$ 19,200	$ 19,200	$ -
First Fruit Ministry	$ 12,000	$ 12,000	$ 12,000	$ -
First Tee Greater Wilmington Youth	$ 12,000	$ 12,000	$ 12,000	$ -
Food Bank of Central & Eastern NC	$ 24,000	$ 24,000	$ 24,000	$ -
Good Shepherd Ministries	$ 24,000	$ 24,000	$ 24,000	$ -
Healing Place of NHC	$ 12,000	$ 12,000	$ 12,000	$ -
Boys & Girls Club of SE NC	$ 57,000	$ -	$ -	$ -
Kids Making It	$ 35,000	$ 35,000	$ 35,000	$ -
Legal Aid of NC	$ 11,876	$ 12,000	$ 12,000	$ -
LINC - Leading Into New Communities	$ 35,000	$ 35,000	$ 35,000	$ -
Nourish NC	$ 12,000	$ 12,000	$ 12,000	$ -
NSEASwim	$ 12,000	$ 12,000	$ 12,000	$ -
StepUp Wilmington	$ 42,000	$ 42,000	$ 42,000	$ -
Wilm Residential Adolescent Achievement	$ 24,000	$ 24,000	$ 24,000	$ -
Wilmington Area Rebuilding Ministry	$ 24,000	$ 24,000	$ 24,000	$ -
Young Scientist Academy	$ 35,000	$ 35,000	$ 35,000	$ -
Community Investment Program	$ -	$ -	$ -	$ 783,466
Subtotal GF Competitive Agencies	**$ 720,523**	**$ 760,647**	**$ 760,647**	**$ 783,466**

OTHER GENERAL FUND AGENCY APPROPRIATIONS

Other General Fund agencies include those that provide quality of life for the citizens of the greater Wilmington region and are considered annually in the budget. These agencies do not go through the application process.

Other General Fund Agencies	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted
Food Bank of Central & Eastern NC	$ 78,737	$ -	$ -	$ -
Battleship Fireworks	$ 68,372	$ 70,000	$ 70,000	$ 80,150
CF COG- Continum of Care (10 Yr Plan)	$ 70,304	$ 73,116	$ 73,116	$ 76,041
Community Arts Center	$ 81,172	$ 96,038	$ 96,038	$ 100,840
New Hanover County Crime Lab & DSS Water Assist	$ 318,173	$ 363,173	$ 363,173	$ 389,085
New Hanover Disaster Coalition	$ 10,000	$ 10,000	$ 10,000	$ 10,000
YMCA	$ -	$ 15,000	$ 15,000	$ -
Thalian Hall Center for Performing Arts	$ 262,207	$ 316,807	$ 321,364	$ 330,021
Sub-total Agencies	**$ 888,965**	**$ 944,134**	**$ 948,691**	**$ 986,137**
Grand Total General Fund Agencies	**$ 1,841,154**	**$ 1,943,281**	**$ 1,947,838**	**$ 2,008,103**

A few changes to the funding allotments above include:

- Battleship Fireworks funding increased by $10,150, bringing the total to $80,150, to support the city contract with Live Nation for facility operations, including staffing, production costs, concession sales, traffic control, and cleaning, as well as to support local bands during the 4th of July event. The additional funding supports the 250th Independence Day celebration.

BOARDS & COMMISSIONS

Boards and Commissions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted
City Boards	$ 3,603	$ 6,500	$ 26,500	$ 36,500
Civil Service Appeals	$ -	$ 8,500	$ 8,500	$ 8,500
Sister City	$ 1,077	$ 2,500	$ 2,500	$ 2,500
Tree Commission	$ 527	$ 1,500	$ 1,500	$ 1,500
Sub-total Board and Commissions	**$ 5,207**	**$ 19,000**	**$ 39,000**	**$ 49,000**

ECONOMIC INCENTIVES

Economic Incentives	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted
Wrightsville Beach Galleria	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Vantaca LLC	$ 25,255	$ 16,000	$ 16,000	$ 16,000
MegaCorp Logistics LLC	$ 40,000	$ 40,000	$ 40,000	$ 40,000
GE Nuclear	$ 32,184	$ 50,000	$ 50,000	$ 50,000
Port City Logistics	$ -	$ 9,000	$ 9,000	$ 9,000
Live Oak BancShares	$ 34,000	$ 40,000	$ 40,000	$ 40,000
Economic Incentives MISC	$ -	$ -	$ 450,000	$ -
Economic Incentives Total	**$ 161,439**	**$ 185,000**	**$ 635,000**	**$ 185,000**

CONTINGENCY

Contingency	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted
Council Contingency	$ -	$ 100,000	$ 100,000	$ 100,000
Contingency for Economic Development	$ -	$ 135,000	$ 135,000	$ 135,000
Contingency Total	**$ -**	**$ 235,000**	**$ 235,000**	**$ 235,000**

Council contingency is budgeted at the same amount as FY26. The funding is allocated for unforeseen funding requests the Council wishes to make during the fiscal year.

TRANSFERS

Transfers	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted
Debt Service Fund	$ 11,334,832	$ 11,834,832	$ 15,802,622	$ 9,334,832
Special Purpose Fund	$ 558,462	$ 446,132	$ 446,132	$ 519,864
CDBG/HOME Grant and Loan Admin	$ 537,813	$ 728,729	$ 728,729	$ 1,063,380
CP Streets and Sidewalks	$ 1,672,936	$ 1,900,000	$ 1,900,000	$ 1,684,134
CP Parks and Recreation	$ 225,000	$ -	$ 1,225,000	$ 225,000
CP Building Improvement Fund	$ 8,205,882	$ -	$ -	$ -
CP Public Improvement Fund	$ 40,548	$ 225,000	$ -	$ -
Solid Waste Management Fund	$ 288,366	$ 288,366	$ 288,366	$ 38,366
Technology Replacement Fund	$ 638,311	$ 612,679	$ 612,679	$ 612,679
Loan Fund-Gf-Hop Revolving	$ 4,910,428	$ 1,626,632	$ 1,626,632	$ 1,310,755
Transfer Total	**$ 28,412,578**	**$ 17,662,370**	**$ 22,630,160**	**$ 14,789,010**

Some transfer highlights include:

The FY26 Sundry Transfers budget included a one-time $2.5 million transfer associated with the anticipated sale of surplus properties under negotiation. This allocation has been removed in the FY27 budget, as those properties have since been sold.

A transfer of $250,000 approved in FY25 to support Solid Waste Services has been eliminated from the FY27 budget, as it is no longer necessary given the current fund balance in the Solid Waste Services Fund.

The FY27 budget affirms the City's commitment to investing in its workforce through the implementation of a living wage compensation philosophy anchored at 60 percent of the Area Median Income (AMI) and the Wilmington Metropolitan Planning Organization (WMPO) compensation study, as reflected in the WMPO and SABLE projects.

- A transfer of $265,016 is included for the WMPO. This includes $240,188 for the City's membership contribution and $24,828 to support required training and initiatives.
- The budget includes a transfer of $245,626 for the SABLE administrative project. This reflects an increase of $70,576, including $45,304 for anticipated living wage adjustments and $25,272 for staffing changes following FY26 adoption and the loss of Pender County revenue.

A portion of the property tax rate is dedicated to fund programs related to affordable housing programs that aid low-income owner-occupied housing, rehabilitation programs, gap financing and the administration of those programs. Those programs include:

- The General Fund subsidizes the community development activities in the **CD/HM Grant and Loan Administration Fund,** which is funded primarily with Community Development Block Grant and HOME funds from the federal government. The General Fund transfer to CD/HM Administration totals $1,013,485, an increase of $284,756 from FY26. This supports operations and enhancements, with federal revenue amounts still to be determined.
- The Healthy Homes program funded by grants ended in December 2025. Staff will continue with a smaller-scale version of the same program that will carry on the basic tenets of the existing program. The General Fund transfer to Housing Loan Programs, including **Gap Financing**, **Healthy Homes**, and **Owner-Occupied Housing** programs, totals $1,403,856, a decrease of $222,776 from FY26.

LEASE COMPLIANCE

This section shows compliance with two GASB standards. GASB 87 which relates to leases and GASB 96 which relates to subscription-based technology arrangements (SBITA). To be compliant with these standards, a liability is recorded for the present value of all future payments. Payments are recorded as debt with principal and interest requirements. These are recorded at the end of each fiscal year.

Lease (GASB 87)/Lease (GASB 96) Compliance	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted
DEBT SVC / LEASE PRINCIPAL	$80,150	$ -	$ -	$ -
DEBT SVC / SBITA PRINCIPAL	$1,760,410	$ -	$ -	$ -
DEBT SVC / LEASE INTEREST	$8,949	$ -	$ -	$ -
DEBT SVC / SBITA INTEREST	$22,810	$ -	$ -	$ -
Lease Compliance Total	**$ 1,872,320**	**$ -**	**$ -**	**$ -**

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ORGANIZATIONAL SERVICES



ASSET & PROPERTY MANAGEMENT

The **Asset & Property Management** Department is responsible for the stewardship, operation, and long-term care of the City's physical assets and public spaces. The department ensures City facilities, vehicles, properties, and grounds are managed efficiently, safely, and sustainably in support of daily operations and community needs.

This department oversees fleet services, facility operations and maintenance, landscape and beautification efforts, and property management functions, including real estate assets, rentals, and specialized facilities such as Skyline and City Hall operations. Through coordinated planning and proactive maintenance, the department helps protect public investments, enhance the appearance and functionality of City spaces, and support the delivery of reliable municipal services.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
ASSET ADMIN					
PERSONNEL	$ -	$ -	$ -	$ 1,038,744	-%
BENEFITS	$ -	$ -	$ -	$ 397,762	-%
OPERATING	$ -	$ -	$ -	$ 11,577	-%
ASSET ADMIN Total	**$ -**	**$ -**	**$ -**	**$ 1,448,083**	**-%**
BEAUTIFICATION - HORTICULTURE					
PERSONNEL	$ -	$ -	$ -	$ 884,185	-%
BENEFITS	$ -	$ -	$ -	$ 400,486	-%
OPERATING	$ -	$ -	$ -	$ 57,150	-%
BEAUTIFICATION - HORTICULTURE Total	**$ -**	**$ -**	**$ -**	**$ 1,341,821**	**-%**
BEAUTIFICATION - PARKS MAINTENANCE					
PERSONNEL	$ -	$ -	$ -	$ 454,017	-%
BENEFITS	$ -	$ -	$ -	$ 238,997	-%
OPERATING	$ -	$ -	$ -	$ 171,044	-%
BEAUTIFICATION - PARKS MAINTENANCE	**$ -**	**$ -**	**$ -**	**$ 864,058**	**-%**
FACILITIES - CITY BUILDINGS					
PERSONNEL	$ 603,736	$ 696,499	$ 699,406	$ 714,553	3%
BENEFITS	$ 216,840	$ 254,092	$ 254,092	$ 281,298	11%
OPERATING	$ 1,614,760	$ 1,689,332	$ 1,686,293	$ 1,256,014	-26%
OUTLAY	$ -	$ -	$ 27,056	$ -	-%
FACILITIES - CITY BUILDINGS Total	**$ 2,435,336**	**$ 2,639,923**	**$ 2,666,847**	**$ 2,251,865**	**-15%**
FACILITIES - SKYLINE					
PERSONNEL	$ 531,091	$ 601,078	$ 601,078	$ 255,169	-58%
BENEFITS	$ 205,370	$ 222,128	$ 222,128	$ 99,167	-55%
OPERATING	$ 2,104,346	$ 3,034,592	$ 3,035,306	$ 1,669,951	-45%
FACILITIES - SKYLINE Total	**$ 2,840,806**	**$ 3,857,798**	**$ 3,858,512**	**$ 2,024,287**	**-48%**
FORESTRY					
PERSONNEL	$ 491,955	$ 632,503	$ 632,503	$ -	-100%
BENEFITS	$ 192,040	$ 238,702	$ 238,702	$ -	-100%
OPERATING	$ 472,883	$ 484,444	$ 492,153	$ -	-100%
FORESTRY Total	**$ 1,156,878**	**$ 1,355,649**	**$ 1,363,358**	**$ -**	**-100%**

LANDSCAPE					
PERSONNEL	$ 2,004,783	$ 2,375,908	$ 2,375,908	$ -	-100%
BENEFITS	$ 822,203	$ 953,201	$ 953,201	$ -	-100%
OPERATING	$ 1,172,422	$ 1,070,714	$ 1,263,106	$ -	-100%
OUTLAY	$ 126,850	$ -	$ 12,500	$ -	-%
LANDSCAPE Total	**$ 4,126,259**	**$ 4,399,823**	**$ 4,604,715**	**$ -**	**-100%**
LANDSCAPE SERVICES - FORESTRY					
PERSONNEL	$ -	$ -	$ -	$ 755,230	-%
BENEFITS	$ -	$ -	$ -	$ 317,281	-%
OPERATING	$ -	$ -	$ -	$ 283,488	-%
LANDSCAPE SERVICES - FORESTRY Total	**$ -**	**$ -**	**$ -**	**$ 1,355,999**	**-%**
LANDSCAPE SERVICES - LANDSCAPE					
PERSONNEL	$ -	$ -	$ -	$ 636,089	-%
BENEFITS	$ -	$ -	$ -	$ 275,727	-%
OPERATING	$ -	$ -	$ -	$ 210,371	-%
LANDSCAPE SERVICES - LANDSCAPE Total	**$ -**	**$ -**	**$ -**	**$ 1,122,187**	**-%**
LANDSCAPE SERVICES- OPEN DRAINAGE					
PERSONNEL	$ -	$ -	$ -	$ 190,653	-%
BENEFITS	$ -	$ -	$ -	$ 79,047	-%
LANDSCAPE SERVICES- OPEN DRAINAGE T	**$ -**	**$ -**	**$ -**	**$ 269,700**	-%
PROPERTY MANAGEMENT					**-%**
PERSONNEL	$ -	$ -	$ -	$ 475,525	-%
BENEFITS	$ -	$ -	$ -	$ 206,953	-%
OPERATING	$ -	$ -	$ -	$ 3,335,850	-%
PROPERTY MANAGEMENT Total	**$ -**	**$ -**	**$ -**	**$ 4,018,328**	**-%**
PROPERTY - LEASED FACILITIES					
PERSONNEL	$ -	$ -	$ -	$ 55,807	-%
BENEFITS	$ -	$ -	$ -	$ 25,889	-%
OPERATING	$ 325,924	$ 386,769	$ 402,250	$ 254,900	-34%
PROPERTY - LEASED FACILITIES Total	**$ 325,924**	**$ 386,769**	**$ 402,250**	**$ 336,596**	**-13%**
ASSET MANAGEMENT TOTAL	**$ 10,885,203**	**$ 12,639,962**	**$ 12,895,683**	**$ 15,032,924**	**19%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Recommend	Change FY26 to FY27
GENERAL FUND					
ADMINISTRATION	0.00	0.00	0.00	10.00	10.00
HORTICULTURE	0.00	0.00	0.00	13.00	13.00
PARKS MAINTENANCE	0.00	0.00	0.00	8.00	8.00
FACILITIES	0.00	0.00	0.00	13.00	13.00
FORESTRY	0.00	0.00	0.00	11.00	11.00
LANDSCAPE	0.00	0.00	0.00	14.00	14.00
PROPERTY MANAGEMENT	0.00	0.00	0.00	7.00	7.00
STORMWATER					
*OPEN DRAINAGE	0.00	0.00	0.00	10.00	10.00
ASSET & PROPERTY MANAGEMENT TOTAI	**0.00**	**0.00**	**0.00**	**86.00**	**76.00**

*Stormwater Fund authorizes a number of positions in Asset.

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living-wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services**.**

Realignment Discussion

Asset and Property Management was created from various divisions. If mapping to old budget documents, the divisions that moved in totality were:

- Parks and Recreation Maintenance (trees maintenance and parks & landscape maintenance)
- City Manager Repairs and Maintenance
- Public Works' Buildings

Funding associated with open drainage formally located in Stormwater's Stormwater Services division was relocated here.

Base Budget Adjustments

A. Base Shift Reduction

Total Cost: $(10,315)

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: Funding in the amount of $10,315 has been approved for reallocation to other city operational needs.

FINANCE & BUDGET

The **Finance & Budget Department** is responsible for managing the City's financial operations and safeguarding public resources. Led by the Chief Financial Officer, the department oversees budgeting, accounting, financial reporting, payroll, purchasing, billing, collections, and debt management to ensure the City's finances are accurate, transparent, and responsibly administered.

The department leads the development and administration of the City's annual operating and capital budgets, coordinating with departments to compile budget requests, monitor expenditures, and ensure compliance with adopted financial policies and procedures.

Through strong financial controls, consistent oversight, and sound fiscal management, the Finance & Budget Department supports day-to-day operations while maintaining accountability, transparency, and long-term financial stability.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
FINANCE					
PERSONNEL	$ 2,265,263	$ 2,381,685	$ 2,381,685	$ 2,462,544	3%
BENEFITS	$ 1,127,509	$ 867,990	$ 867,990	$ 972,820	12%
OPERATING	$ 153,230	$ 267,718	$ 264,652	$ 205,310	-23%
ALLOCATED COSTS	$ (190,094)	$ (185,832)	$ (185,832)	$ (202,164)	9%
FINANCE Total	**$ 3,355,908**	**$ 3,331,561**	**$ 3,328,495**	**$ 3,438,510**	**3%**
BUDGET					**-%**
PERSONNEL	$ -	$ -	$ -	$ 502,074	-%
BENEFITS	$ -	$ -	$ -	$ 193,564	
OPERATING	$ -	$ -	$ -	$ 10,165	-%
BUDGET Total	**$ -**	**$ -**	**$ -**	**$ 705,803**	**-%**
FINANCE Total	**$ 3,355,908**	**$ 3,331,561**	**$ 3,328,495**	**$ 4,144,313**	**24%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Recommend	Change FY26 to FY27
GENERAL FUND					
FINANCE	32.00	31.00	31.00	27.00	-4.00
BUDGET	0.00	0.00	0.00	5.00	5.00
CDBG ADMIN					
FINANCE	0.00	0.00	0.00	2.00	2.00
FINANCE	**32.00**	**31.00**	**31.00**	**34.00**	**1.00**

*CDBG Fund authorizes a number of positions in Transportation.

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living-wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services**.**

Realignment Discussion

Finance gained part of the previously known Budget and Research Office.

SAFETY & RISK MANAGEMENT

The **Safety & Risk Management** Department provides citywide safety and emergency management support to protect employees, residents, and City assets. The department includes dedicated specialists supporting public safety, operational services, and general organizational needs, ensuring both focused expertise and a coordinated approach to regulatory compliance, workplace safety, and claims management.

The department is also responsible for coordinating the City's preparedness, response, and recovery efforts related to emergencies and disasters. This includes overseeing emergency plans, training, and Emergency Operations Center coordination when activated, as well as advancing resiliency efforts that reduce risk, protect critical services, and strengthen the City's ability to recover from future events.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Recommend	Change FY26 to FY27
SAFETY					
PERSONNEL	$ -	$ -	$ -	$ 566,820	-%
BENEFITS	$ -	$ -	$ -	$ 186,979	-%
OPERATING	$ -	$ -	$ -	$ 12,808	-%
SAFETY TOTAL	**$ -**	**$ -**	**$ -**	**$ 766,607**	

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Recommend	Change FY26 to FY27
SAFETY	0.00	0.00	0.00	6.00	6.00
SAFETY TOTAL	**0.00**	**0.00**	**0.00**	**6.00**	**6.00**

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living-wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services**.**

INFORMATION TECHNOLOGY

The **Information Technology** Department supports City operations by providing secure, reliable, and efficient technology services. The department ensures employees have the systems, tools, and technical support needed to perform their work and deliver services to the community.

In addition to maintaining core technology infrastructure, IT plays a key role in ensuring systems work together across departments, reducing duplication, and improving the flow of information. The department oversees digital accessibility and works to ensure City technology and online services are usable, inclusive, and compliant with accessibility standards.

Through long-term planning and thoughtful system design, the Information Technology Department helps future-proof the City's technology environment and provides a clear vision for how technology can strengthen operations, improve service delivery, and support smarter, more connected ways of working.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
IT SERVICES					
PERSONNEL	$ 2,476,526	$ 2,555,257	$ 2,555,257	$ 3,134,172	23%
BENEFITS	$ 912,481	$ 928,442	$ 928,442	$ 1,245,526	34%
OPERATING	$ 1,996,817	$ 2,926,970	$ 3,204,516	$ 2,945,205	1%
OUTLAY	$ 676,464	$ -	$ 70,460	$ -	-%
RESERVE FUND BALANCE	$ -	$ -	$ 198,000	$ -	-%
IT SERVICES Total	**$ 6,062,288**	**$ 6,410,669**	**$ 6,956,675**	**$ 7,324,903**	**14%**

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Recommend	Change FY26 to FY27
Authorized Positions	**30.00**	**30.00**	**29.00**	**34.00**	**5.00**

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living-wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services.

Base Budget Adjustments

A. Budget Adjustment: NeoGov Software

Total Cost: $1,575

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: A total of $1,575 was reallocated from Human Resources to support the annual NeoGov subscription. This enhancement enables seamless integration of employee background checks within the NeoGov applicant tracking system, improving efficiency and streamlining the hiring process.

Budget Modifications

A. New Position: Security Risk & Compliance Officer

Total Cost: $147,508

Position(s): Full Time Equivalent: 1; Part-Time: 0.00

Description: Funding of $147,508 is authorized, with $2,950 marked as one-time funding, to establish an IT Security Risk and Compliance Officer position. This role aims to strengthen the City's cybersecurity posture, ensure compliance with federal, state, and local regulations, and lead risk mitigation for expanding digital services. The manager will develop and enforce security policies, oversee risk assessments and audits, coordinate security training and engagement across departments, and provide strategic oversight of data security and risk management. The position has a starting salary of $105,000 plus benefits, with the remaining funds intended for technology and equipment needed for the role.

B. New Positions: IT Support Personnel, Public Safety

Total Cost: $184,994

Position(s): Full Time Equivalent: 2; Part-Time: 0.00

Description: Funding of $184,944 is authorized, of which $5,900 is one-time funding, to add two dedicated IT positions, a Technology Experience Specialist and an Enterprise Infrastructure Analyst, to support Police and Fire operations. These roles will be stationed at the Police Department with staggered schedules to ensure coverage during shift changes and high-demand periods.

The positions enhance system reliability, improve response times for hardware and network issues, and support the growing technology needs of Public Safety. The Technology Experience Specialist has a proposed salary of $60,000 plus benefits, while the Enterprise Infrastructure Analyst has a proposed salary of $70,000 plus benefits.

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STRATEGIC INITIATIVES



DESIGN & CONSTRUCTION

The Design and Construction Department oversees the engineering, design, and construction delivery of the City's capital improvement program through project turnover. The department works to ensure projects are completed safely, efficiently, and in accordance with approved plans and standards.

The department provides engineering, construction management, quality assurance, and inspection services, and includes the City Surveyor function. Through consistent oversight and coordination, the Design and Construction Department ensures public infrastructure investments are planned, designed, and delivered with accuracy, accountability, and long-term value.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
ENGINEERING					
PERSONNEL	$ 2,808,724	$ 3,290,404	$ 3,295,773	$ -	-100%
BENEFITS	$ 1,078,820	$ 1,226,982	$ 1,226,982	$ -	-100%
OPERATING	$ 240,748	$ 335,914	$ 355,777	$ -	-100%
OUTLAY	$ 25,975	$ -	$ 39,637	$ -	-%
ALLOCATED COSTS	$ (187,660)	$ (189,260)	$ (189,260)	$ -	-100%
ENGINEERING Total	**$ 3,966,607**	**$ 4,664,040**	**$ 4,728,909**	**$ -**	**-100%**
D&C ADMIN					**-%**
PERSONNEL	$ -	$ -	$ -	$ 252,584	-%
BENEFITS	$ -	$ -	$ -	$ 91,917	
ALLOCATED COSTS	$ -	$ -	$ -	$ (50,000)	-%
D&C ADMIN Total	**$ -**	**$ -**	**$ -**	**$ 294,501**	**-%**
CONSTRUCTION MANAGEMENT					**-%**
PERSONNEL	$ -	$ -	$ -	$ 900,594	-%
BENEFITS	$ -	$ -	$ -	$ 351,263	
OPERATING	$ -	$ -	$ -	$ 14,986	-%
CONSTRUCTION MANAGEMENT T	**$ -**	**$ -**	**$ -**	**$ 1,266,843**	**-%**
DESIGN MANAGEMENT					**-%**
PERSONNEL	$ -	$ -	$ -	$ 317,550	-%
BENEFITS	$ -	$ -	$ -	$ 116,251	
OPERATING	$ -	$ -	$ -	$ 11,490	-%
DESIGN MANAGEMENT Total	**$ -**	**$ -**	**$ -**	**$ 445,291**	**-%**
SURVEY					**-%**
PERSONNEL	$ -	$ -	$ -	$ 376,702	-%
BENEFITS	$ -	$ -	$ -	$ 160,281	
OPERATING	$ -	$ -	$ -	$ 14,940	-%
ALLOCATED COSTS	$ -	$ -	$ -	$ (35,000)	-%
SURVEY Total	**$ -**	**$ -**	**$ -**	**$ 516,923**	**-%**

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
INSPECTIONS					**-%**
PERSONNEL	$ -	$ -	$ -	$ 522,776	-%
BENEFITS	$ -	$ -	$ -	$ 215,383	
OPERATING	$ -	$ -	$ -	$ 33,068	-%
INSPECTIONS Total	**$ -**	**$ -**	**$ -**	**$ 771,227**	**-%**
QUALITY					**-%**
PERSONNEL	$ -	$ -	$ -	$ 305,066	-%
BENEFITS	$ -	$ -	$ -	$ 124,359	
OPERATING	$ -	$ -	$ -	$ 60,643	-%
QUALITY Total	**$ -**	**$ -**	**$ -**	**$ 490,068**	**-%**
DESIGN TOTAL	**$ 3,966,607**	**$ 4,664,040**	**$ 4,728,909**	**$ 3,784,853**	**-19%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
GENERAL FUND					
ENGINEERING	32.00	31.00	31.00	0.00	-31.00
D&C ADMIN	0.00	0.00	0.00	4.00	4.00
CONSTRUCTION MANAGEMENT	0.00	0.00	0.00	6.00	6.00
DESIGN MANAGEMENT	0.00	0.00	0.00	3.00	3.00
SURVEY	0.00	0.00	0.00	4.00	4.00
INSPECTIONS	0.00	0.00	0.00	6.00	6.00
QUALITY	0.00	0.00	0.00	3.00	3.00
***STORMWATER**					
QUALITY	0.00	0.00	0.00	2.00	2.00
DESIGN MANAGEMENT	0.00	0.00	0.00	1.00	1.00
INSPECTIONS	0.00	0.00	0.00	1.00	1.00
DESIGN TOTAL	**32.00**	**31.00**	**31.00**	**30.00**	**-5.00**

*Stormwater Fund authorizes a number of positions in Design & Construction.

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living-wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services.

STRATEGY & INNOVATION

The **Strategy & Innovation** Department is responsible for advancing the City's long-term organizational effectiveness through strategic planning, performance management, internal audit, research, and innovation.

The department leads the development and coordination of the City's strategic plan, supports departments in creating and aligning annual business plans, drives process improvement, and administers the organization's performance management framework to track progress, outcomes, and accountability. It also oversees internal audit functions to promote transparency, strengthen internal controls, and ensure accountability across City operations.

Budget Summary

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
STRATEGY					
PERSONNEL	$ -	$ -	$ -	$ 589,008	-%
BENEFITS	$ -	$ -	$ -	$ 213,064	-%
OPERATING	$ -	$ -	$ -	$ 20,179	-%
STRATEGY Total	**$ -**	**$ -**	**$ -**	**$ 822,251**	**-%**
INTERNAL AUDIT					
PERSONNEL	$ 75,188	$ 78,704	$ 78,704	$ 90,704	15%
BENEFITS	$ 19,781	$ 21,650	$ 21,650	$ 24,872	15%
OPERATING	$ 2,315	$ 5,281	$ 5,335	$ 4,030	-24%
INTERNAL AUDIT Total	**$ 97,285**	**$ 105,635**	**$ 105,689**	**$ 119,606**	**13%**
SPECIAL INITIATIVES					**-%**
PERSONNEL	$ 149,869	$ 155,999	$ 155,999	$ 217,647	
BENEFITS	$ 54,088	$ 55,534	$ 55,534	$ 93,574	68%
OPERATING	$ 1,711	$ 4,011	$ 4,065	$ 2,760	-31%
SPECIAL INITIATIVES Total	**$ 205,668**	**$ 215,544**	**$ 215,598**	**$ 313,981**	**46%**
STRATEGY & INNOVATION TOTAL	**$ 302,953**	**$ 321,179**	**$ 321,287**	**$ 1,255,838**	**291%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
STRATEGY	0.00	0.00	0.00	5.00	5.00
INTERNAL AUDIT	1.00	1.00	1.00	1.00	0.00
SPECIAL INITIATIVES	0.00	0.00	0.00	2.00	2.00
STRATEGY & INNOVATION	**1.00**	**1.00**	**1.00**	**8.00**	**7.00**

COMMUNICATIONS & ENGAGEMENT

The **Communications & Engagement** Department oversees the City's internal and external communications and public connection efforts, ensuring information is clear, consistent, and accessible to support City operations and public understanding.

The department manages public information and media relations, brand and reputation management, marketing, digital and owned media channels, internal communications, and multimedia production. This includes video services, government television operations, and audiovisual support for public meetings and events.

The department also coordinates citywide outreach and community engagement efforts, supporting opportunities for residents to stay informed, provide input, and connect with City programs and services.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
COMMUNICATIONS					
PERSONNEL	$ 452,546	$ 470,569	$ 470,569	$ 513,256	9%
BENEFITS	$ 169,930	$ 174,667	$ 174,667	$ 202,069	16%
OPERATING	$ 61,589	$ 60,849	$ 65,132	$ 130,120	114%
COMMUNICATIONS Total	**$ 684,065**	**$ 706,085**	**$ 710,368**	**$ 845,445**	**20%**
PRODUCTION					**-%**
PERSONNEL	$ 226,750	$ 235,978	$ 235,978	$ 291,598	
BENEFITS	$ 91,302	$ 92,162	$ 92,162	$ 123,770	34%
OPERATING	$ 62,096	$ 86,337	$ 92,752	$ 56,327	-35%
PRODUCTION Total	**$ 380,148**	**$ 414,477**	**$ 420,892**	**$ 471,695**	**14%**
ENGAGEMENT					**-%**
PERSONNEL	$ -	$ -	$ -	$ 289,720	-%
BENEFITS	$ -	$ -	$ -	$ 115,005	
OPERATING	$ -	$ -	$ -	$ 28,203	-%
ENGAGEMENT Total	**$ -**	**$ -**	**$ -**	**$ 432,928**	**-%**
COMMUNICATIONS	**$ 1,064,213**	**$ 1,120,562**	**$ 1,131,260**	**$ 1,750,068**	**56%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
COMMUNICATIONS	5.00	5.00	5.00	5.00	0.00
PRODUCTION	3.00	3.00	3.00	3.00	0.00
ENGAGEMENT	0.00	0.00	0.00	4.00	4.00
COMMUNICATIONS	**8.00**	**8.00**	**8.00**	**12.00**	**4.00**

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living-wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services**.**

Base Budget Adjustments

A. Corporate Affairs Sundry Reallocation

Total Cost: $108,297

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: Funding in the amount of $108,297 associated with the production and distribution of the city newsletter and community engagement initiatives is being reallocated from sundry to the Corporate Affairs operating lines to improve transparency, accountability, and program oversight.

HUMAN RESOURCES

The **Human Resources Department** supports the effective management and development of the City's workforce. The department provides guidance, services, and programs that support employees at all stages of employment.

Human Resources oversees recruitment, classification, and compensation, benefits administration, employee relations, talent development, and personnel records management. Through consistent policies, training, and employee support efforts, the department works to attract, support, and retain a skilled and engaged workforce across all City departments to support the City's efforts to be an employer of choice.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
HUMAN RESOURCES					
PERSONNEL	$ 1,049,255	$ 1,098,956	$ 1,098,956	$ 1,354,894	23%
BENEFITS	$ 368,226	$ 385,825	$ 385,825	$ 449,560	17%
OPERATING	$ 69,109	$ 100,218	$ 103,012	$ 78,969	-21%
HUMAN RESOURCES Total	**$ 1,486,589**	**$ 1,584,999**	**$ 1,587,793**	**$ 1,883,423**	**19%**

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
Authorized Positions	**12.00**	**12.00**	**13.00**	**13.00**	**0.00**

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living-wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services.

Base Budget Adjustments

A. Budget Adjustment: NeoGov Software

Total Cost: ($1,575)

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: Funding in the amount of $1,575 is being shifted from Human Resources' budget to Information Technology's budget to cover ongoing annual costs for the NeoGov integrated background check subscription.

Budget Modifications

A. Comprehensive Background Check Implementation

Total Cost: $4,860

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: Funding of $4,860 has been approved to expand background and credential checks for all city job applicants. City Code currently requires these checks for certain positions, and with this additional funding, the same standard will be applied across all hiring to uphold integrity and public safety.

COMMUNITY SERVICES



DOWNTOWN SERVICES & SPECIAL EVENTS

The **Downtown Services and Special Events Department** supports downtown vitality through coordinated services provision, special events support, and management of public gathering spaces.
The department oversees City-supported special events, including festivals, parades, and large public gatherings, as well as downtown services that enhance daily operations and visitor experience. It also manages the operation, scheduling, and coordination of the Convention Center and other City-owned event venues.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
DOWNTOWN & SPECIAL EVENTS					
PERSONNEL	$ 121,560	$ 132,153	$ 132,153	$ 373,134	182%
BENEFITS	$ 47,018	$ 49,160	$ 49,160	$ 159,594	225%
OPERATING	$ 2,069	$ 3,536	$ 3,590	$ 13,518	282%
ALLOCATED COSTS	$ (147,478)	$ (151,572)	$ (151,572)	$ (18,094)	-88%
DOWNTOWN & SPECIAL EVENTS Total	**$ 23,168**	**$ 33,277**	**$ 33,331**	**$ 528,152**	**1487%**
DOWNTOWN TOTAL	**$ 23,168**	**$ 33,277**	**$ 33,331**	**$ 528,152**	**1487%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
DOWNTOWN & SPECIAL EVENTS Total	1.00	1.00	1.00	4.00	3.00
DOWNTOWN Total	**1.00**	**1.00**	**1.00**	**4.00**	**3.00**

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services.

Realignment Discussion

Downtown & Special Events was created from the Downtown Coordination division previously housed in the City Manager's Office.

TRANSPORTATION

The **Transportation Department** plans, designs, builds, and maintains the City's transportation and roadway infrastructure, supporting safe and efficient travel for people moving by car, bicycle, and on foot.

The department oversees traffic engineering, technical review, street maintenance and construction, and stormwater services, an enterprise responsible for maintaining the City's drainage system and administering the stormwater ordinance. The department also includes a dedicated Vision Zero manager who leads efforts to reduce serious injuries and fatalities on City streets through data-driven analysis and cross-department coordination.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
GENERAL					
TRANSP ADMIN					
PERSONNEL	$ -	$ -	$ -	$ 214,237	-%
BENEFITS	$ -	$ -	$ -	$ 82,972	-%
OPERATING	$ -	$ -	$ -	$ 4,747	-%
TRANSP ADMIN Total	**$ -**	**$ -**	**$ -**	**$ 301,956**	**-%**
STREETS					
PERSONNEL	$ 1,122,606	$ 1,480,849	$ 1,480,849	$ -	-100%
BENEFITS	$ 453,849	$ 579,835	$ 579,835	$ -	-100%
OPERATING	$ 791,529	$ 929,762	$ 945,542	$ -	-100%
ALLOCATED COSTS	$ 65,178	$ 42,027	$ 42,027	$ -	-100%
STREETS Total	**$ 2,433,162**	**$ 3,032,473**	**$ 3,048,253**	**$ -**	**-100%**
CONCRETE					**-%**
PERSONNEL	$ -	$ -	$ -	$ 374,207	-%
BENEFITS	$ -	$ -	$ -	$ 149,473	
OPERATING	$ -	$ -	$ -	$ 131,650	-%
CONCRETE Total	**$ -**	**$ -**	**$ -**	**$ 655,330**	**-%**
ASPHALT					**-%**
PERSONNEL	$ -	$ -	$ -	$ 585,512	-%
BENEFITS	$ -	$ -	$ -	$ 264,019	
OPERATING	$ -	$ -	$ -	$ 340,286	-%
ASPHALT Total	**$ -**	**$ -**	**$ -**	**$ 1,189,817**	**-%**
TECHNICAL REVIEW					**-%**
PERSONNEL	$ -	$ -	$ -	$ 648,718	-%
BENEFITS	$ -	$ -	$ -	$ 251,640	
OPERATING	$ -	$ -	$ -	$ 24,156	-%
TECHNICAL REVIEW Total	**$ -**	**$ -**	**$ -**	**$ 924,514**	**-%**

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
TRAFFIC ENGINEERING					**-%**
PERSONNEL	$ 1,430,875	$ 1,665,171	$ 1,665,171	$ 1,701,921	2%
BENEFITS	$ 591,590	$ 669,662	$ 669,662	$ 750,471	
OPERATING	$ 1,863,519	$ 2,214,423	$ 2,269,776	$ 2,149,862	-3%
TRAFFIC ENGINEERING Total	**$ 3,885,985**	**$ 4,549,256**	**$ 4,604,609**	**$ 4,602,254**	**1%**
VISION ZERO					**-%**
PERSONNEL	$ -	$ -	$ -	$ 343,667	-%
BENEFITS	$ -	$ -	$ -	$ 133,721	-%
VISION ZERO Total	**$ -**	**$ -**	**$ -**	**$ 477,388**	
GENERAL Total	**$ 6,319,147**	**$ 7,581,729**	**$ 7,652,862**	**$ 8,151,259**	**8%**
STORM MGMT					**-%**
TRANSP ADMIN					**-%**
NON-DEPARTMENTAL	$ -	$ -	$ -	$ 47,000	-%
PERSONNEL	$ -	$ -	$ -	$ 521,900	-%
BENEFITS	$ -	$ -	$ -	$ 194,492	-%
OPERATING	$ -	$ -	$ -	$ 454,136	-%
TRANSP ADMIN Total	**$ -**	**$ -**	**$ -**	**$ 1,217,528**	**-%**
STW MAINTENANCE					**-%**
NON-DEPARTMENTAL	$ 58,559	$ 47,000	$ 47,000	$ -	-100%
PERSONNEL	$ 1,784,389	$ 2,557,522	$ 2,517,522	$ -	
BENEFITS	$ 670,522	$ 944,843	$ 944,843	$ -	-100%
OPERATING	$ 1,873,886	$ 2,100,666	$ 2,177,536	$ -	-100%
OUTLAY	$ 257,210	$ -	$ -	$ -	-%
ALLOCATED COSTS	$ (23,151)	$ -	$ -	$ -	-%
STW MAINTENANCE Total	**$ 4,621,416**	**$ 5,650,031**	**$ 5,686,901**	**$ -**	**-100%**
STREET SWEEPING					**-%**
PERSONNEL	$ -	$ -	$ -	$ 917,323	-%
BENEFITS	$ -	$ -	$ -	$ 409,304	-%
OPERATING	$ -	$ -	$ -	$ 242,745	
STREET SWEEPING Total	**$ -**	**$ -**	**$ -**	**$ 1,569,372**	**-%**
SCM					**-%**
PERSONNEL	$ -	$ -	$ -	$ 696,896	-%
BENEFITS	$ -	$ -	$ -	$ 290,693	-%
OPERATING	$ -	$ -	$ -	$ 235,200	
SCM Total	**$ -**	**$ -**	**$ -**	**$ 1,222,789**	**-%**
CLOSED DRAINAGE					**-%**
PERSONNEL	$ -	$ -	$ -	$ 547,650	-%
BENEFITS	$ -	$ -	$ -	$ 223,513	-%
OPERATING	$ -	$ -	$ -	$ 301,916	
CLOSED DRAINAGE Total	**$ -**	**$ -**	**$ -**	**$ 1,073,079**	**-%**
STORM MGMT Total	**$ 4,621,416**	**$ 5,650,031**	**$ 5,686,901**	**$ 5,082,768**	**-10%**
TRANSPORTATION TOTAL	**$ 10,940,564**	**$ 13,231,760**	**$ 13,339,763**	**$ 13,234,027**	**0%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
GENERAL FUND					
TRANSPORTATION ADMIN	0.00	0.00	0.00	3.00	3.00
STREETS	24.00	23.00	23.00	0.00	-23.00
CONCRETE	0.00	0.00	0.00	6.00	6.00
ASPHALT	0.00	0.00	0.00	10.00	10.00
TECHNICAL REVIEW	0.00	0.00	0.00	7.00	7.00
TRAFFIC ENGINEERING	0.00	0.00	0.00	22.00	22.00
VISION ZERO	0.00	0.00	0.00	3.00	3.00
STORMWATER					
STW MAINTENANCE	46.48	46.48	46.48	0.00	-46.48
TRANSPORTATION ADMIN	0.00	0.00	0.00	4.48	4.48
STREET SWEEPING	0.00	0.00	0.00	14.00	14.00
SCM	0.00	0.00	0.00	12.00	12.00
CLOSED DRAINAGE	0.00	0.00	0.00	10.00	10.00
TRANSPORTATION	**70.48**	**69.48**	**69.48**	**91.48**	**36.00**

*Stormwater Fund authorizes a number of positions in Transportation.

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services.

Realignment Discussion

Transportation was created from various divisions. If mapping to old budget documents, the divisions moved in totality were:

- Public Works' Streets
- Engineering's Traffic Engineering

Portions of other divisions were moved but not in totality, to include SCM, Closed Drainage, Street Sweeping from Stormwater Maintenance, and Technical Review came from Engineering.

PARKS AND RECREATION

The Wilmington **Parks and Recreation Department** provides recreational opportunities and community-focused programming that support health, connection, and quality of life. The department focuses on activating City facilities through inclusive programming and services. The department oversees community center programming and operations, offering recreational, educational, and wellness activities that serve neighborhoods across the city.

Parks and Recreation also manage the Wilmington Municipal Golf Course, Live Oak Pavilion, and Greenfield Lake Amphitheater, providing public access to recreational amenities and supporting tourism and economic activity.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
PR-ADMIN					
PERSONNEL	$ 414,100	$ 465,734	$ 465,734	$ 327,221	-30%
BENEFITS	$ 140,442	$ 166,140	$ 166,140	$ 113,061	-32%
OPERATING	$ 802,457	$ 807,240	$ 757,145	$ 102,173	-87%
PR-ADMIN Total	**$ 1,356,999**	**$ 1,439,114**	**$ 1,389,019**	**$ 542,455**	**-62%**
PR-INLAND					
PERSONNEL	$ 56,055	$ 60,136	$ -	$ -	-100%
BENEFITS	$ 22,033	$ 23,442	$ 958	$ -	
OPERATING	$ 1,115	$ 7,741	$ 1,246	$ -	-100%
PR-INLAND Total	**$ 79,203**	**$ 91,319**	**$ 2,204**	**$ -**	**-100%**
PR-REC CTR					
PERSONNEL	$ 1,055,508	$ 1,184,522	$ 1,184,522	$ 1,667,284	41%
BENEFITS	$ 377,266	$ 422,649	$ 422,649	$ 659,771	56%
OPERATING	$ 727,653	$ 807,194	$ 833,762	$ 892,634	
PR-REC CTR Total	**$ 2,160,427**	**$ 2,414,365**	**$ 2,440,933**	**$ 3,219,689**	**33%**
PR-RECRETN					
PERSONNEL	$ 1,187,760	$ 1,215,314	$ 1,275,450	$ 1,299,666	7%
BENEFITS	$ 431,232	$ 437,366	$ 459,850	$ 507,485	16%
OPERATING	$ 561,717	$ 455,183	$ 489,217	$ 352,082	-23%
OUTLAY	$ 26,440	$ 38,802	$ 2,292	$ 44,650	
PR-RECRETN Total	**$ 2,207,148**	**$ 2,146,665**	**$ 2,226,809**	**$ 2,203,883**	**3%**
PARKS & RECREATION TOTAL	**$ 5,803,778**	**$ 6,091,463**	**$ 6,058,965**	**$ 5,966,027**	**-2%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
Administration	4.73	4.73	5.00	3.48	-1.52
Inland Greens	1.00	1.00	1.00	0.00	-1.00
Recreation Centers	22.88	22.88	22.88	26.59	3.71
Recreation Operations	23.12	23.12	20.31	19.79	-0.52
PARKS & RECREATION Total	**51.73**	**51.73**	**49.19**	**49.86**	**0.67**

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living-wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services**.**

Budget Modifications

A. Position Reclassification: PT Recreation Specialist and Recreation Coordinator

Total Cost: $85,956

Position(s): Full Time Equivalent: 0; Part-Time: 0.52

Description: Funding totaling $85,956 has been approved to adjust staffing pay grades and compensation for one recreation position at Halyburton Park and two recreation positions at the Sherriedale Morgan Fitness Center. Of this amount, $45,453 will support the reclassification of a part-time Recreation Specialist position to a full-time Recreation Coordinator position at Halyburton Park. Expanding this role will help meet growing demand, particularly in animal husbandry, environmental education programming, and event center rentals.

The remaining funds will support personnel changes at the Sherriedale Morgan Fitness Center, including a salary increase for an existing Recreation Coordinator and the reclassification of a full-time Recreation Specialist to a Recreation Coordinator. These changes reflect the increased demand for personalized training services, which often require individualized and complex program planning. Serving these populations requires advanced expertise, ongoing continuing education, and increased risk management, which aligns better with the duties of a Recreation Coordinator.

B. New Positions: Recreation Centers

Total Cost: $249,336

Position(s): Full Time Equivalent: 3; Part-Time: 0.71

Description: A total of $249,336 has been approved for 3.71 Recreation Specialist positions for the MLK and Davis Centers, making sure each recreation center is staffed with a minimum of 2 staff per shift.

C. Program Supplies Increase: Athletic & Recreation Programs

Total Cost: $14,458

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: Funding of $14,458 has been approved to support expanded programming, increased participation, and rising costs for the city's athletic and recreation programs. This ensures the city can maintain current service levels while meeting growing demand.

The addition of a second gym at the MLK Center has increased youth basketball capacity and supported new programming, including adaptive sports, adult basketball, girls' sports, and teen activities. Funding is needed for equipment, supplies, and other program costs to sustain this growth.
At the Davis Center, higher participation by seniors and teens requires ongoing funding to support structured, engaging activities. Teen programs create safe spaces that promote positive youth development, while senior programs enhance physical, social, and emotional wellness. Funding will also cover participation incentives and updated equipment to keep programs accessible and relevant.

At Halyburton Park, funding is requested to support natural resource management and environmental education programs amid rising supply costs. This helps ensure affordable educational opportunities continue while keeping the park a welcoming community space.

D. Fitness Class Increase

Total Cost: $3,350

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: Funding in the amount of $3,350 has been approved to support the increased costs of providing fitness classes at city recreation centers. This adjustment reflects a rise in the contracted rate paid to third-party instructors, as well as the need to expand the total number of classes offered throughout the year.

In addition to the approximately 340 classes led annually by in-house recreation staff, the city partners with an outside vendor to deliver an additional 423 classes across recreation centers. The funding will help support the increased class rate and the addition of 35 new classes at the Davis and MLK Community Centers, helping meet growing community demand for accessible and diverse fitness programming.

WILMINGTON METROPOLITAN PLANNING ORGANIZATION (WMPO)

The **Wilmington Urban Area Metropolitan Planning Organization** is the federally designated regional transportation planning agency for the greater Wilmington area. The WMPO coordinates transportation planning and investment decisions that guide the use of federal transportation funding.

The planning area includes the City of Wilmington, surrounding municipalities, and portions of New Hanover, Brunswick, and Pender counties. Governed by an appointed board of local elected officials, the WMPO leads long-range transportation planning, develops regional transportation improvement programs, and supports member jurisdictions through data collection, traffic analysis, and transportation demand management initiatives.

BUDGET SUMMARY

	FY26 Adopted	FY27 Adopted	Change FY26 to FY27
REVENUE			
OPERATING TRANSFER IN	$ (249,636)	$ (260,616)	4%
RESTRICTED INTERGOV	$ (2,013,371)	$ (2,404,653)	19%
REVENUE Total	**$ (2,263,007)**	**$ (2,665,269)**	**18%**
APPROPRIATIONS			
PERSONNEL	$ 1,125,581	$ 1,254,111	11%
BENEFITS	$ 388,317	$ 438,715	13%
OPERATING	$ 749,109	$ 972,443	30%
APPROPRIATIONS Total	**$ 2,263,007**	**$ 2,665,269**	**18%**
MPO	**$ -**	**$ -**	

Authorized Positions	FY26 Adopted	FY27 Adopted	Change FY26 to FY27
MPO	13.00	13.00	0.00

Budget Overview

The City of Wilmington serves as the Lead Planning Agency for the Wilmington Metropolitan Planning Organization (WMPO). Due to additional funding sources now afforded the Transportation Management Area (TMA) designation bestowed upon the City in FY14 and to properly monitor, verify and record expenditures associated with the multiple funding sources as well as account for the multi-member match contributions, the Metropolitan Planning Administration Special Purpose project was established.

The WMPO is an external regional transportation organization that is housed within the City of Wilmington budget. Budgeted appropriation resides in the Special Purpose Fund. The WMPO Budget Summary reflects funding for the continuation of regional transportation management.

Budget Modifications

A. Compensation

Total Cost: $218,706

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: Under the Lead Planning Agency (LPA) agreement with the city, the WMPO holds exclusive authority to determine WMPO pay ranges, staff classifications, and suitable compensation. For FY27, a budget of $218,706 has been allocated for a 10% increase to facilitate planned reclassifications, along with salary increases and associated benefit costs. This funding supports the execution of the compensation recommendations provided to the WMPO by Catapult, an external consultant. As stipulated in the LPA, the city's contribution to the total cost is $18,772.

B. Resilience Improvement Plan

Total Cost: $159,669

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: A total of $159,669 has been approved for WMPO's Resilience Improvement Plan to identify transportation network vulnerabilities related to natural hazards and prioritize infrastructure improvements that enhance regional resilience while supporting future planning and the City's disaster recovery, mitigation, and flood-ready infrastructure priorities. The overall project cost is estimated at $300,000, with $140,331 being funded through internal reallocations. The city is responsible for $12,402 of the total project cost.

C. One-time Increase: Other Services

Total Cost: $ 56,937

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: One-time funding in the amount of $56,937 was added to the Other Services line to offset the salary and benefits reductions so the FY27 base budget could equal the FY26 adopted budget. City portion of the cost is $4,355.

COMMUNITY EXCELLENCE



COMMUNITY BUILDING

In FY27, a new department, **Community Building** was created. The Community Building Department advances neighborhood stability and long-term community well-being through affordable housing, strategic investment, and community-based partnerships. The department oversees federal housing and community development funding and ensures compliance with program requirements.

The department also leads the City's efforts in community risk reduction, sustainability, and resiliency, aligning programs and investments to reduce vulnerability, protect critical resources, and support long-term recovery and growth. Through this integrated approach, the department drives measurable improvements in neighborhood conditions, expands access to opportunity, and strengthens the overall resilience of communities across the city.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
AFFORDABLE HOUSING					
PERSONNEL	$ 177,246	$ 192,745	$ 192,745	$ 261,685	36%
BENEFITS	$ 59,313	$ 66,929	$ 66,929	$ 98,491	47%
OPERATING	$ 9,313	$ 10,795	$ 10,795	$ 9,572	-11%
AFFORDABLE HOUSING	**$ 245,871**	**$ 270,469**	**$ 270,469**	**$ 369,748**	**37%**
COMMUNITY PROJECTS					
PERSONNEL	$ 124,299	$ 127,407	$ 127,407	$ 232,027	82%
BENEFITS	$ 49,082	$ 49,704	$ 49,704	$ 91,429	84%
OPERATING	$ 16,718	$ 16,841	$ 16,866	$ 15,420	-8%
COMMUNITY PROJECTS	**$ 190,099**	**$ 193,952**	**$ 193,977**	**$ 338,876**	**75%**
COMMUNITY BUILDING	**$ 435,970**	**$ 464,421**	**$ 464,446**	**$ 708,624**	**53%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
AFFORDABLE HOUSING	2.00	2.00	2.00	2.00	0.00
COMMUNITY PROJECTS	0.00	0.00	0.00	4.00	4.00
COMMUNITY BUILDING Total	**2.00**	**2.00**	**2.00**	**6.00**	**4.00**

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living-wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services.

Realignment Discussion

Community Building was previously known as Housing and Neighborhood Services. It has gained Fire's Community Risk Reduction program to expand, as well as both Sustainability from Public Works and Resiliency previously in the City Manager's department.

CDBG/HOME GRANT AND LOAN ADMIN FUND

The **CDBG/HOME Grant and Loan Fund** was established in FY10 to capture the costs associated with the City's community development and housing activities.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
UND DIV					
OPERATING TRANSFER IN	$ (974,375)	$ (1,134,886)	$ (1,134,886)	$ (1,456,875)	28%
UND DIV Total	**$ (974,375)**	**$ (1,134,886)**	**$ (1,134,886)**	**$ (1,456,875)**	**28%**
REVENUE Total	**$ (974,375)**	**$ (1,134,886)**	**$ (1,134,886)**	**$ (1,456,875)**	**28%**
APPROPRIATIONS					**-%**
COM DEV					
PERSONNEL	$ 265,346	$ 517,548	$ 517,548	$ 704,670	
BENEFITS	$ 108,081	$ 193,179	$ 193,179	$ 294,346	52%
OPERATING	$ 21,887	$ 130,258	$ 130,258	$ 134,599	3%
COM DEV Total	**$ 395,314**	**$ 840,985**	**$ 840,985**	**$ 1,133,615**	**35%**
FINANCE					**-%**
PERSONNEL	$ 171,953	$ 206,164	$ 206,164	$ 172,494	-16%
BENEFITS	$ 61,348	$ 76,387	$ 76,387	$ 68,922	
OPERATING	$ 14,492	$ 11,350	$ 11,350	$ 81,844	621%
FINANCE Total	**$ 247,792**	**$ 293,901**	**$ 293,901**	**$ 323,260**	**10%**
HOUSING					**-%**
PERSONNEL	$ 193,789	$ -	$ -	$ -	-%
BENEFITS	$ 74,323	$ -	$ -	$ -	
OPERATING	$ 35,557	$ -	$ -	$ -	-%
OUTLAY	$ 27,600	$ -	$ -	$ -	-%
HOUSING Total	**$ 331,270**	**$ -**	**$ -**	**$ -**	**-%**
APPROPRIATIONS Total	**$ 974,375**	**$ 1,134,886**	**$ 1,134,886**	**$ 1,456,875**	**28%**
CD/HM ADMIN TOTAL	**$ 0**	**$ -**	**$ -**	**$ -**	**-%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
COMMUNITY DEVELOPMENT	8.00	8.00	8.00	9.00	1.00
FINANCE	3.00	3.00	3.00	2.00	-1.00
CDBG TOTAL	**11.00**	**11.00**	**11.00**	**11.00**	**0.00**

Division Description

The ***Community Development*** division administers federal, state, and local funding to benefit low-to-moderate income citizens by supporting the production and rehabilitation of affordable housing, assistance for homebuyers and numerous community-based organizations that serve at risk youth, elderly, homeless, victims of abuse and neglect, disabled and other special populations. The department works to leverage limited funding by working in collaboration with the non-profit and private sectors to address a variety of issues impacting the quality of life in the community. There are 11 FTEs, eight of which report to Community Building and three FTEs report to Finance.

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living-wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services**.**

Budget Modifications

A. HUD Consolidated Plan Consultant

Total Cost: $70,000

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: A total of $70,000 has been approved to hire a consultant to complete the upcoming FY28-FY32 Consolidated Plan, as required by the U.S. Department of Housing and Urban Development (HUD) for participating jurisdictions. A HUD Consolidated Plan is a federally required five-year plan that guides how a local government invests HUD funds to address affordable housing, homelessness, public facilities, and economic opportunities for low- and moderate-income households.

COMMUNITY DEVELOPMENT BLOCK GRANT

The **Community Development Block Grant** (CDBG) Entitlement Program provides annual grants on a formula basis to entitled cities and counties to develop viable urban communities by providing decent housing and a suitable living environment and by expanding economic opportunities, principally for low- and moderate-income persons.

BUDGET SUMMARY

	FY26 Adopted	FY27 Adopted	Change FY26 to FY27
REVENUE			
RESTRICTED INTERGOV	$ (871,503)	$ (843,013)	-%
REVENUE Total	**$ (871,503)**	**$ (843,013)**	**-3%**
APPROPRIATIONS			
COMMUNITY DEV ACTIVI	$ 522,903	$ 505,807	-3%
TRANSFER TO	$ 348,600	$ 337,206	-3%
APPROPRIATIONS Total	**$ 871,503**	**$ 843,013**	**-3%**
COMMUNITY DEV FUND TOTAL	**$ -**	**$ -**	**-%**

Budget Overview

In FY27, the City anticipates $843,013 in Community Development Block Grant (CDBG) entitlement funds and $562,894 in Home Investment Partnership Program (HOME) entitlement funds. One hundred percent of CDBG funds are anticipated to be used for the benefit of low-to-moderate income persons.

A portion of the community development activities are dedicated to specific agencies. Upon completion of the annual plan and receipt of the award amount from the Department of Housing and Urban Development, the community development activities will be more clearly defined through a Request for Proposal process.

The proposed projects and programs for implementation in the coming fiscal year include continuing the City's Home Ownership Pool program providing mortgages for homebuyers, increasing partnerships with local agencies supporting homeownership as well agencies providing shelter and services to homeless individuals, including securing permanent housing.

HOME INVESTMENT PARTNERSHIP FUND

The **HOME Investment Partnerships Program** (HOME) provides formula grants to States and localities that communities use, often in partnership with local nonprofit groups, to fund a wide range of activities including building, buying and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income persons.

BUDGET SUMMARY

	FY26 Adopted	FY27 Adopted	Change FY26 to FY27
REVENUE			
RESTRICTED INTERGOV	$ (575,573)	$ (562,894)	-2%
REVENUE Total	**$ (575,573)**	**$ (562,894)**	**-2%**
APPROPRIATIONS			
COMMUNITY DEV ACTIVI	$ 518,016	$ 506,605	-2%
TRANSFER TO COMMUNITY	$ 57,557	$ 56,289	-2%
APPROPRIATIONS Total	**$ 575,573**	**$ 562,894**	**-2%**
HOME TOTAL	**$ -**	**$ -**	**-%**

Budget Overview

In FY27, the City anticipates $843,013 in Community Development Block Grant (CDBG) entitlement funds and $562,894 in Home entitlement funds. One hundred percent of HOME funds are anticipated to be used for the benefit of low-to-moderate income persons.

The proposed projects and programs for implementation in the coming fiscal year include improving neighborhoods by rehabilitating blighted housing for homeowners and renters, increasing affordable housing stock through the construction of new units and addressing lead paint hazards and other safety issues, especially in households with children under the age of six.

COMPLIANCE

The **Compliance Department** is responsible for administering and enforcing the City's zoning and property-related regulations. The department oversees zoning administration and permitting, along with code enforcement activities that address issues such as unsafe or abandoned structures, minimum housing standards, signage, public nuisances, junk vehicles, and stormwater compliance.

By providing consistent oversight and clear regulatory processes, the department supports safe neighborhoods and orderly development across the city.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
COMPLIANCE ADMIN					
PERSONNEL	$ -	$ -	$ -	$ 372,987	-%
BENEFITS	$ -	$ -	$ -	$ 142,472	-%
COMPLIANCE ADMIN	**$ -**	**$ -**	**$ -**	**$ 515,459**	**-%**
COMMUNITY PROJECTS					**-%**
PERSONNEL	$ -	$ -	$ -	$ 395,276	
BENEFITS	$ -	$ -	$ -	$ 173,489	-%
OPERATING	$ -	$ -	$ -	$ 108,679	-%
COMMUNITY PROJECTS	**$ -**	**$ -**	**$ -**	**$ 677,444**	**-%**
ZONING					**-%**
PERSONNEL	$ 420,824	$ 441,487	$ 441,487	$ 230,373	-48%
BENEFITS	$ 178,449	$ 181,234	$ 181,234	$ 116,740	-36%
OPERATING	$ 229,157	$ 297,049	$ 452,999	$ 173,045	-42%
ALLOCATED COSTS	$ (18,262)	$ (18,262)	$ (18,262)	$ -	-100%
ZONING	**$ 810,168**	**$ 901,508**	**$ 1,057,458**	**$ 520,158**	**-42%**
COMPLIANCE TOTAL	**$ 810,168**	**$ 901,508**	**$ 1,057,458**	**$ 1,713,061**	**90%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
GENERAL FUND					
ADMINISTRATION	0.00	0.00	0.00	4.00	4.00
COMMUNITY PROJECTS	0.00	0.00	0.00	7.00	7.00
ZONING	0.00	0.00	0.00	5.00	5.00
STORMWATER					
*STORMWATER SERVICES	0.00	0.00	0.00	1.00	1.00
COMPLIANCE Total	**0.00**	**0.00**	**0.00**	**17.00**	**17.00**

*Stormwater Fund authorizes a number of positions in Compliance.

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services.

Realignment Discussion

Compliance was created from various divisions. If mapping to old budget documents, the divisions moved in totality were:

- Housing and Neighborhood Services Code Enforcement

The Zoning function was also moved in its entirety from Planning.

PLANNING AND DEVELOPMENT

The **Planning and Development Department** guides the City's long-term growth and land use to support thoughtful development, reinvestment, and neighborhood character. The department leads comprehensive, long-range, and urban design planning efforts that provide direction for residential and business development.

The department provides planning guidance and technical review to ensure development aligns with adopted plans and zoning standards. This includes development and site plan review and historic preservation functions that help balance growth, preservation, and community needs. The department also coordinates and administers planning boards and commissions.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
PLANNING					
PERSONNEL	$ 1,535,929	$ 1,690,699	$ 1,690,699	$ 1,514,449	-10%
BENEFITS	$ 564,806	$ 613,150	$ 613,150	$ 584,380	-5%
OPERATING	$ 619,279	$ 253,031	$ 274,207	$ 123,970	-51%
PLANNING Total	**$ 2,720,015**	**$ 2,556,880**	**$ 2,578,056**	**$ 2,222,799**	**-13%**
PLANNING TOTAL	**$ 2,720,015**	**$ 2,556,880**	**$ 2,578,056**	**$ 2,222,799**	**-13%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
Planning Total	25.00	24.00	24.00	16.00	-8.00
Planning Total	**25.00**	**24.00**	**24.00**	**16.00**	**-8.00**

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services.

PUBLIC SAFETY



POLICE DEPARTMENT

The **Police Department** is committed to protecting public safety and strengthening trust between officers and the community. Through a community-focused policing approach, the department works to prevent crime, address quality-of-life concerns, and enhance residents' sense of safety across the city.

The department provides around-the-clock patrol services, conducts criminal investigations, supports crime prevention and youth engagement efforts, and delivers specialized public safety operations. It is led by the Office of the Chief, which oversees professional standards, community engagement, and employee development, as well as administrative and strategic support functions that ensure effective, accountable, and responsive policing citywide.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
PD-CHIEF					
PERSONNEL	$ 1,996,287	$ 2,219,466	$ 2,219,466	$ 2,588,073	17%
BENEFITS	$ 1,159,293	$ 823,376	$ 823,376	$ 1,016,535	23%
OPERATING	$ 486,866	$ 495,766	$ 518,382	$ 125,327	-75%
PD-CHIEF Total	**$ 3,642,447**	**$ 3,538,608**	**$ 3,561,224**	**$ 3,729,935**	**5%**
PD-ADMIN					
PERSONNEL	$ 1,983,386	$ 2,090,293	$ 2,090,293	$ 2,311,261	
BENEFITS	$ 750,524	$ 788,550	$ 788,550	$ 931,933	18%
OPERATING	$ 5,979,502	$ 7,699,656	$ 8,403,187	$ 4,259,384	-45%
OUTLAY	$ 3,602,579	$ 38,000	$ 44,586	$ 38,000	0%
PD-ADMIN Total	**$ 12,315,991**	**$ 10,616,499**	**$ 11,326,616**	**$ 7,540,578**	**-29%**
PD-CID					
PERSONNEL	$ 2,574,205	$ 2,713,339	$ 2,713,339	$ 2,993,896	10%
BENEFITS	$ 951,074	$ 989,127	$ 989,127	$ 1,192,242	21%
OPERATING	$ 94,027	$ 176,227	$ 153,113	$ 86,422	
PD-CID Total	**$ 3,619,306**	**$ 3,878,693**	**$ 3,855,579**	**$ 4,272,560**	**10%**
PD-TTR					
PERSONNEL	$ 2,507,266	$ 2,246,133	$ 2,246,133	$ 2,561,708	14%
BENEFITS	$ 935,809	$ 850,411	$ 850,411	$ 1,069,016	26%
OPERATING	$ 311,211	$ 419,770	$ 418,096	$ 622,299	48%
PD-TTR Total	**$ 3,754,286**	**$ 3,516,314**	**$ 3,514,640**	**$ 4,253,023**	**21%**
PD-SPEC OP					
PERSONNEL	$ 3,137,649	$ 3,541,560	$ 3,541,560	$ 3,775,449	7%
BENEFITS	$ 1,102,546	$ 1,265,624	$ 1,265,624	$ 1,490,354	18%
OPERATING	$ 210,928	$ 298,447	$ 312,805	$ 163,316	-45%
OUTLAY	$ 49,386	$ -	$ -	$ -	-%
PD-SPEC OP Total	**$ 4,500,509**	**$ 5,105,631**	**$ 5,119,989**	**$ 5,429,119**	**6%**
PD-UNIFORM					
PERSONNEL	$ 9,826,274	$ 10,254,557	$ 10,254,557	$ 12,457,746	21%
BENEFITS	$ 3,683,004	$ 3,882,643	$ 3,882,643	$ 5,072,393	31%
OPERATING	$ 398,814	$ 592,176	$ 580,050	$ 343,332	-42%
PD-UNIFORM Total	**$ 13,908,092**	**$ 14,729,376**	**$ 14,717,250**	**$ 17,873,471**	**21%**

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
PD-NARC					
PERSONNEL	$ 1,604,343	$ 1,961,335	$ 1,961,335	$ 2,364,218	21%
BENEFITS	$ 612,036	$ 724,084	$ 724,084	$ 985,213	36%
OPERATING	$ 93,297	$ 144,765	$ 167,489	$ 290,295	101%
PD-NARC Total	**$ 2,309,676**	**$ 2,830,184**	**$ 2,852,908**	**$ 3,639,726**	**29%**
PD-SEP ALW					
PERSONNEL	$ 988,000	$ 1,142,000	$ 1,142,000	$ 1,276,100	12%
PD-SEP ALW Total	**$ 988,000**	**$ 1,142,000**	**$ 1,142,000**	**$ 1,276,100**	**12%**
POLICE TOTAL	**$ 45,038,306**	**$ 45,357,305**	**$ 46,090,207**	**$ 48,014,512**	**6%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
Office of the Chief	23.00	29.00	33.00	33.00	0.00
Administrative Services Bureau	42.64	42.64	42.64	41.64	-1.00
Criminal Investigations	41.00	36.00	36.00	36.00	0.00
Planning & Research	35.00	33.00	33.00	32.00	-1.00
Special Operations	43.48	42.38	42.38	42.38	0.00
Uniform Patrol	152.00	152.00	152.00	151.00	-1.00
Special Investigations	23.00	25.00	25.00	25.00	0.00
Police Department Total	**360.12**	**360.02**	**364.02**	**361.02**	**-3.00**

Division Description

The ***Office of the Chief*** is responsible for the oversight of all law enforcement services within the City of Wilmington to include internal investigations, policy development and review and the targeting of criminal activity through crime analysis.

The ***Administrative Services Bureau*** division maintains, controls and coordinates department information and functions related to records, property/evidence control and disposal, personnel, budget, grants, logistics and recruitment.

The ***Criminal Investigations*** division (CID) investigates cases for criminal trials, recovers property, participates in a multi-agency fugitive task force, handles youth-related incidents and oversees crime scene investigation. The unit also consists of commercial robbery, violent crime task force, Alcoholic Beverage Control (ABC) section and the FBI- JTTF (Joint Terrorism Task Force). CSI, or Crime Scene Investigations, falls under the Criminal Investigations Division. CSI manages collection and analysis of evidence.

The ***Special Operations*** unit consists of Traffic, K-9, Mobile Field Force and oversees the department's Emergency Response Team (ERT), Explosive Ordinance Disposal (EOD), harbor patrol and hostage negotiation units. This division also houses the School Resource Officers and Wilmington Housing Authority Officers.

The ***Uniform Patrol*** division consists of uniformed officers situated in the northwest and southeast portions of the city and is responsible for high visibility, proactive policing patrols utilizing a strategy that consists of crime prevention, crime detection and perpetrator apprehension utilizing mobile and foot conveyances.

The ***Narcotics Investigations Division (NID)***, formerly Vice/Narcotics Enforcement, is responsible for investigations involving illegal drugs, prostitution, or any investigation involving prescription drugs or the pharmacies that distribute legal prescription drugs within the City. NID also has members of Federal Task Forces for the U.S. Homeland Security Task Force, U.S. Marshal Service and U.S Alcohol Tobacco Firearms and Explosives (ATF).

Technology, Training and Recruitment, formerly Planning and Research, allows for greater oversight and managerial authority of critical components that directly affect the overall operation of the department's divisions. Systematic research, planning and analysis is critical to compliance with national accreditation standards, departmental staffing, benchmarking and charting its overall direction.

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services.

Budget Modifications

A. Ballistic Vest Upgrade and Adjustments

Total Cost: $125,621

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: A total of $125,621 has been approved in additional funding to upgrade existing ballistic vest equipment and expand the program to ensure officers are provided with the highest level of protection available.

B. Communications Upgrade

Total Cost: $273,300

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: A total of $273,300 has been approved to support cellular connectivity and mobile technology. Based on a three-year fiscal analysis, this request funds increased cell phone service, mobile hotspots for in-car systems, mobile investigative services, and city-issued phones for remaining personnel.

C. Crisis Negotiation Team & Bomb Squad Enhancements

Total Cost: $29,899

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: A total of $29,899 has been approved for Collateral duty assignments, which are critical to operational readiness and responder safety. This will fund essential Crisis Negotiation Team (CNT) communication technology and Bomb Squad equipment required to meet FBI accreditation standards and to maintain compliance and ensure responder safety.

D. Investigative Enhancements

Total Cost: $94,997

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: A total of $94,997 has been approved to fund essential investigative tools that enhance efficiency, accuracy, and officer safety, including digital forensics, analytical software, crash reconstruction technology, and specialized equipment to support high-risk investigations and warrant service. These investments will expand detective access to proven investigative platforms, strengthen digital evidence capabilities, and support Traffic Unit investigations involving fatal and serious injury crashes.

E. SWAT Enhancements

Total Cost: $35,466

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: A total of $35,466 has been approved to support the Cape Fear Regional SWAT team safety and operational readiness needs, including a modest equipment budget increase, enhanced vest replacement funding night vision capability through a cost-effective leasing program.

F. Training Enhancements

Total Cost: $270,975

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: A total of $270,975 has been approved in additional funding for training enhancements. The Police Department's training and travel budget has remained flat despite rising costs, limiting training to $514 per employee. The funding will increase this to $1,215 per employee, ensuring required certifications and industry-standard training are maintained. This funding will also be used to support mandatory lead removal and cleaning due to increased use of the indoor training range. Funding includes $260,000 for training and travel and $10,975 for mandatory range cleaning.

POLICE DEPARTMENT: SABLE

The primary purpose of the **Southeastern Airborne Law Enforcement** (SABLE) Air Unit is to support and increase the effectiveness of Officers in the field through aerial observation and communication.

The SABLE program is a regional, multi-agency effort shared between the Wilmington Police Department, Pender County Sheriff Department and New Hanover County Sheriff Department.

BUDGET SUMMARY

	FY26 Adopted	FY27 Adopted	Change FY26 to FY27
REVENUE			
OPERATING TRANSFER IN	$ (220,354)	$ (259,248)	18%
RESTRICTED INTERGOV	$ (115,791)	$ (109,666)	-5%
REVENUE Total	**$ (336,145)**	**$ (368,914)**	**10%**
APPROPRIATIONS			
PERSONNEL	$ 1,143,781	$ 1,254,111	10%
PERSONNEL	$ 131,396	$ 186,150	42%
BENEFITS	$ 60,571	$ 78,834	30%
OPERATING	$ 144,178	$ 103,930	-28%
APPROPRIATIONS Total	**$ 336,145**	**$ 368,914**	**10%**
SABLE	**$ -**	**$ -**	

Authorized Positions	FY26 Adopted	FY27 Adopted	Change FY26 to FY27
SABLE	2.00	2.00	0.00

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services.

FIRE DEPARTMENT

The **Fire Department** provides fire protection, emergency medical response, and life safety services to protect residents, visitors, and property. The department delivers 24-hour emergency response.

The department includes fire suppression operations staffed by highly trained firefighters operating from stations throughout the city. Personnel provide emergency medical response, rescue services, hazardous materials response, and other specialized emergency operations, and the City serves as a regional hazardous materials response provider for surrounding counties.

The Fire Marshal's Office supports fire and life safety through inspections, public education, and investigation of fire origin and cause. The department is supported by a dedicated support services function that oversees training, logistics, facilities, and apparatus maintenance, employee health and safety, and data analysis to ensure operational readiness.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
FD-ADMIN					
PERSONNEL	$ 393,900	$ 423,591	$ 423,591	$ 464,665	10%
BENEFITS	$ 134,704	$ 141,098	$ 141,098	$ 166,979	18%
OPERATING	$ 271,329	$ 267,150	$ 304,219	$ 221,497	-17%
FD-ADMIN Total	**$ 799,933**	**$ 831,839**	**$ 868,908**	**$ 853,141**	**3%**
FD-MARSHAL					
PERSONNEL	$ 740,453	$ 826,386	$ 826,386	$ 792,545	
BENEFITS	$ 267,243	$ 306,729	$ 306,729	$ 333,919	9%
OPERATING	$ 17,036	$ 17,282	$ 17,612	$ 16,350	-5%
FD-MARSHAL Total	**$ 1,024,732**	**$ 1,150,397**	**$ 1,150,727**	**$ 1,142,814**	**-1%**
FD-FIR SUP					
PERSONNEL	$ 14,093,047	$ 15,186,516	$ 15,053,496	$ 17,386,604	14%
BENEFITS	$ 5,289,464	$ 5,684,413	$ 5,684,413	$ 7,038,590	
OPERATING	$ 1,136,636	$ 656,612	$ 968,765	$ 409,412	-38%
OUTLAY	$ 22,739	$ -	$ -	$ -	-%
FD-FIR SUP Total	**$ 20,541,886**	**$ 21,527,541**	**$ 21,706,674**	**$ 24,834,606**	**15%**
FD-SUPPORT					
PERSONNEL	$ 360,461	$ 255,265	$ 255,265	$ 281,736	10%
BENEFITS	$ 115,547	$ 88,647	$ 88,647	$ 102,512	16%
OPERATING	$ 2,375,966	$ 2,489,444	$ 2,786,248	$ 3,067,880	
OUTLAY	$ 156,842	$ 182,407	$ 182,407	$ 156,573	-14%
FD-SUPPORT Total	**$ 3,008,816**	**$ 3,015,763**	**$ 3,312,567**	**$ 3,608,701**	**20%**

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
FD-FLT MNT					
PERSONNEL	$ 177,068	$ 183,903	$ 183,903	$ 225,087	22%
BENEFITS	$ 70,185	$ 78,348	$ 78,348	$ 104,396	33%
OPERATING	$ 263,384	$ 284,395	$ 320,431	$ 407,384	43%
FD-FLT MNT Total	**$ 510,637**	**$ 546,646**	**$ 582,682**	**$ 736,867**	
FD-TRAIN					
PERSONNEL	$ 367,789	$ 354,001	$ 334,001	$ 531,079	50%
BENEFITS	$ 135,954	$ 123,097	$ 123,097	$ 194,495	58%
OPERATING	$ 495,439	$ 359,267	$ 499,193	$ 377,636	5%
ALLOCATED COSTS	$ (20,000)	$ (20,000)	$ -	$ -	-100%
FD-TRAIN Total	**$ 979,182**	**$ 816,365**	**$ 956,291**	**$ 1,103,210**	**35%**
FIRE TOTAL	**$ 26,865,185**	**$ 27,888,551**	**$ 28,577,849**	**$ 32,279,339**	**16%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
Administration	5.00	5.00	4.00	4.00	0.00
Community Risk Reduction	2.00	2.00	2.00	0.00	-2.00
Fire Supression	209.44	209.44	209.96	209.96	0.00
Fire Marshal	9.94	9.94	9.45	9.45	0.00
Fire Fleet Maintenance	3.00	3.00	3.00	3.00	0.00
Fire Support Services	4.00	4.00	3.00	3.00	0.00
Fire Training	4.00	4.00	4.00	4.00	0.00
Fire Department Total	**237.38**	**237.38**	**235.41**	**233.41**	**-2.00**

Division Descriptions

The ***Administrative*** division houses the Fire Chief who oversees the Department's coordination and management of all fire and emergency response activities.

The ***Fire Marshal's*** division, previously named Fire and Life Safety, primarily focuses on fire safety inspections, new and existing commercial construction plan reviews and fire investigation. The Fire and Life Safety division houses the Community Risk Reduction section, whose primary focus is on public education with special emphasis on community involvement at the individual fire station level to reduce risks in their first-in response area.

The ***Firefighting*** division maintains responsibility for two primary functions. The first relates to firefighting units who are responsible for all fire ground operations which include confinement, extinguishment, salvage and overhaul operations to reduce further damage. The second function relates to emergency medical services who are generally first on the scene and provide immediate care for life-threatening injuries, controlling the scene and preparing for the arrival of advanced life support personnel.

The ***Fire Fleet Maintenance*** section is responsible for maintaining the department's apparatus and vehicles in proper working condition. This includes periodic preventative maintenance to ensure the immediate availability for an emergency response.

The ***Support Services*** Division's primary responsibilities focus on the management of the training division, fleet maintenance, Fire and Life Safety and the department's budget.

The ***Fire Training*** division oversees expenditures and efforts for training and equipment in fire, water rescue, tactical rescue and hazardous materials. Assistant Chiefs are assigned to each special team to monitor and effectively assess training needs and expenditures.

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living-wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services**.**

Budget Modifications

A. Fleet Parts and Sublet and Fire Boat Maintenance Enhancements

Total Cost: $144,434

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: A total of $144,434 has been approved for fleet parts, sublet fees, and fire boat maintenance to align with city fleet standards, reduce apparatus downtime, address deferred repairs, and ensure operational readiness of all fire department vehicles and specialty units.

B. Personal Protective Equipment (PPE) Replacement Increase

Total Cost: $191,423

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: An increase of $191,423 has been approved for PPE replacement budget to address rising equipment costs, maintain compliance with best-practice replacement lifecycles, support firefighter safety, and continue the transition to PFAS-free protective equipment. This funding sustains a predictable, lifecycle-based replacement program for turnout gear, ballistic vests and helmets, and technical rescue boots.

C. Mission Ready Gear

Total Cost: $378,886

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: A total of $378,886 has been approved for Mission Ready, PFAS-free non-structural firefighting PPE to reduce carcinogen exposure, limit wear on structural gear, and support firefighter health, mobility, and equipment longevity during non-fire responses.

D. Advanced Turnout Gear Inspection

Total Cost: $80,000

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: A total of $80,000 has been approved for advanced turnout gear inspections to support NFPA 1850 compliance, ensure PFAS-free gear performance, reduce firefighter health risks, and enable data-driven lifecycle management.

E. Command Training Center Technology Replacement

Total Cost: $7,960

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: An increase of $7,960 has been approved for ongoing costs for the Command Training Center technology replacements. This funding will ensure secure and reliable delivery of mission-critical command training, certification, and regional leadership development.

F. Command Tablet Software

Total Cost: $8,675

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: A total of $8,675 has been approved for ongoing command tablet software costs to enhance real-time accountability, situational awareness, and unified command during complex and multi-agency emergency responses.

G. Police & Fire Mental Health Program

Total Cost: $200,000

Position(s): Full Time Equivalent: 0.0; Part-Time: 0.00

Description: Funding of $200,000 is included in the budget for the creation of a mental health program for sworn police and fire personnel.

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ENTERPRISE FUNDS



STORMWATER MANAGEMENT FUND

The City of Wilmington's **Stormwater Management** division funded by the Stormwater Management enterprise fund, maintains and improves the public drainage system for the protection of the community and the environment.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
UND DIV					
STORMWATER UTILITY FEE	$ (13,681,780)	$ (13,506,585)	$ (13,506,585)	$ (14,128,396)	5%
LICENSE FEE & PERMIT	$ (32,800)	$ (55,000)	$ (55,000)	$ (55,000)	0%
INTEREST EARNINGS	$ (676,728)	$ (315,000)	$ (315,000)	$ (405,000)	29%
MISCELLANEOUS	$ (12,711)	$ -	$ (8,896)	$ -	-%
RESTRICTED INTERGOV	$ (1,477)	$ -	$ -	$ -	-%
APPROPR FUND BALANCE	$ -	$ (2,431,974)	$ (2,523,878)	$ (3,218,589)	32%
UND DIV Total	**$ (14,405,497)**	**$ (16,308,559)**	**$ (16,409,359)**	**$ (17,806,985)**	**9%**
REVENUE Total	**$ (14,405,497)**	**$ (16,308,559)**	**$ (16,409,359)**	**$ (17,806,985)**	**9%**
APPROPRIATIONS					
TRANSP ADMIN					
PERSONNEL	$ -	$ -	$ -	$ 521,900	-%
BENEFITS	$ -	$ -	$ -	$ 194,492	-%
OPERATING	$ -	$ -	$ -	$ 454,136	-%
NON-DEPARTMENTAL	$ -	$ -	$ -	$ 47,000	-%
TRANSP ADMIN Total	**$ -**	**$ -**	**$ -**	**$ 1,217,528**	**-%**
OPEN DRAINAGE					
PERSONNEL	$ -	$ -	$ -	$ 533,561	-%
BENEFITS	$ -	$ -	$ -	$ 226,872	-%
OPERATING	$ -	$ -	$ -	$ 124,381	-%
OPEN DRAINAGE Total	**$ -**	**$ -**	**$ -**	**$ 884,814**	**-%**
STREET SWEEPING					
PERSONNEL	$ -	$ -	$ -	$ 917,323	-%
BENEFITS	$ -	$ -	$ -	$ 409,304	-%
OPERATING	$ -	$ -	$ -	$ 242,745	-%
STREET SWEEPING Total	**$ -**	**$ -**	**$ -**	**$ 1,569,372**	**-%**
CLOSED DRAINAGE					
PERSONNEL	$ -	$ -	$ -	$ 547,650	-%
BENEFITS	$ -	$ -	$ -	$ 223,513	-%
OPERATING	$ -	$ -	$ -	$ 301,916	-%
CLOSED DRAINAGE Total	**$ -**	**$ -**	**$ -**	**$ 1,073,079**	**-%**
STORM ADMIN					**-%**
PERSONNEL	$ -	$ -	$ -	$ 1,022,497	-%
BENEFITS	$ -	$ -	$ -	$ 456,384	-%
OPERATING	$ -	$ -	$ -	$ 1,334,487	-%
STORM ADMIN Total	**$ -**	**$ -**	**$ -**	**$ 2,813,368**	**-%**

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
SCM					
PERSONNEL	$ -	$ -	$ -	$ 696,896	-%
BENEFITS	$ -	$ -	$ -	$ 290,693	-%
OPERATING	$ -	$ -	$ -	$ 235,200	-%
SCM Total	**$ -**	**$ -**	**$ -**	**$ 1,222,789**	**-%**
STW MAINTENANCE					
PERSONNEL	$ 1,784,389	$ 2,557,522	$ 2,517,522	$ -	-%
BENEFITS	$ 670,522	$ 944,843	$ 944,843	$ -	-%
OPERATING	$ 1,873,886	$ 2,100,666	$ 2,177,536	$ -	-%
OUTLAY	$ 257,210	$ -	$ -	$ -	-%
NON-DEPARTMENTAL	$ 58,559	$ 47,000	$ 47,000	$ -	-%
ALLOCATED COSTS	$ (23,151)	$ -	$ -	$ -	-%
STW MAINTENANCE Total	**$ 4,621,416**	**$ 5,650,031**	**$ 5,686,901**	**$ -**	**-100%**
STW ENGINNERING					
PERSONNEL	$ 192,468	$ 242,722	$ 242,722	$ -	-%
BENEFITS	$ 77,452	$ 92,774	$ 92,774	$ -	-%
OPERATING	$ 122,664	$ 143,424	$ 143,788	$ -	-%
ALLOCATED COSTS	$ (43,281)	$ (43,281)	$ (43,281)	$ -	-%
STW ENGINNERING Total	**$ 349,303**	**$ 435,639**	**$ 436,003**	**$ -**	**-100%**
STORM WATER SERVICES					
PERSONNEL	$ 571,516	$ 619,749	$ 619,749	$ -	-%
BENEFITS	$ 219,648	$ 231,552	$ 231,552	$ -	-%
OPERATING	$ 373,072	$ 409,765	$ 477,056	$ -	-%
ALLOCATED COSTS	$ (4,511)	$ (4,511)	$ (4,511)	$ -	-%
STORM WATER SERVICES Total	**$ 1,159,724**	**$ 1,256,555**	**$ 1,323,846**	**$ -**	**-100%**
NONDEPARTMENTAL-MISCELLANEOUS					
NON-DEPARTMENTAL	$ -	$ 30,000	$ -	$ -	-%
RESERVE	$ -	$ 50,000	$ -	$ -	-%
ALLOCATED COSTS	$ -	$ 1,543,408	$ -	$ -	-%
NONDEPARTMENTAL-MISCELLANEOUS Total	**$ -**	**$ 1,623,408**	**$ -**	**$ -**	**-100%**
INTERFUND TRANSFERS					
TRANSFER TO CIP	$ -	$ 5,790,836	$ -	$ -	-%
INTERFUND TRANSFERS Total	**$ -**	**$ 5,790,836**	**$ -**	**$ -**	**-100%**
DS-PRINCIPAL					
DEBT SERVICE	$ -	$ 950,000	$ -	$ -	-%
DS-PRINCIPAL Total	**$ -**	**$ 950,000**	**$ -**	**$ -**	**-100%**
ND-MISC					
NON-DEPARTMENTAL	$ -	$ -	$ 30,000	$ 30,000	-%
RESERVE	$ -	$ -	$ 46,215	$ 191,641	-%
ALLOCATED COSTS	$ 1,607,085	$ -	$ 1,543,408	$ 1,071,058	-%
ND-MISC Total	**$ 1,607,085**	**$ -**	**$ 1,619,623**	**$ 1,292,699**	**-%**
DS-PRINCPL					
DEBT SERVICE	$ 990,105	$ -	$ 950,000	$ 985,000	-%
DS-PRINCPL Total	**$ 990,105**	**$ -**	**$ 950,000**	**$ 985,000**	**-%**
DS-INTERST					
DEBT SERVICE	$ 630,700	$ 599,450	$ 599,450	$ 566,200	-6%
DS-INTERST Total	**$ 630,700**	**$ 599,450**	**$ 599,450**	**$ 566,200**	**-6%**

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
FND XFERS					
TRANSFER TO CIP	$ 4,076,387	$ -	$ 5,790,836	$ 6,179,436	-%
FND XFERS Total	**$ 4,076,387**	**$ -**	**$ 5,790,836**	**$ 6,179,436**	**-%**
DS-FEES					
DEBT SERVICE	$ 5,715	$ 2,640	$ 2,700	$ 2,700	2%
DS-FEES Total	**$ 5,715**	**$ 2,640**	**$ 2,700**	**$ 2,700**	**2%**
APPROPRIATIONS Total	**$ 13,440,436**	**$ 16,308,559**	**$ 16,409,359**	**$ 17,806,985**	**9%**
STORMWATER Total	**$ (965,061)**	**$ -**	**$ -**	**$ -**	**-%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
Transportation Admin	0.00	0.00	0.00	4.48	4.48
Transportation Closed Drainage	0.00	0.00	0.00	10.00	10.00
Transportation SCM	0.00	0.00	0.00	12.00	12.00
Transportation Street Sweeping	0.00	0.00	0.00	14.00	14.00
Asset & Maintenance Open Drainage	0.00	0.00	0.00	10.00	10.00
Stormwater Maintenance	46.48	48.48	48.48	0.00	-48.48
Stormwater Engineering	9.00	7.00	7.00	0.00	-7.00
Stormwater Services	7.00	7.96	7.96	5.00	-2.96
STORMWATER	**62.48**	**63.44**	**63.44**	**55.48**	**-7.96**

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services.

Realignment Discussion

Stormwater Fund responsibilities have been distributed across the organization to improve efficiency and streamline service delivery. A few functions remain fully within the fund, including:

- SCM
- Closed Drainage
- Street Sweeping

Other functions have been reassigned to different departments, with partial funding allocated to positions that perform similar work alongside additional shared responsibilities.

Stormwater funding is still dedicated to stormwater activities; the difference with this new alignment is that the city is gaining efficiencies in how the services are provided.

SOLID WASTE SERVICES

The **Solid Waste Services Department** is responsible for the collection and management of the City's waste and recycling services, supporting clean, safe, and healthy neighborhoods. The department provides reliable residential and commercial services that contribute to the City's overall cleanliness and quality of life.

The department oversees refuse and recycling collection, downtown-specific services, yard waste and bulky item collection, and provides additional customer service through a call center. Through coordinated operations and responsive service delivery, Solid Waste Services ensures efficient collection, timely response to service requests, and clear communication with residents and businesses.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
UND DIV					
CHARGES FOR SERVICE	$ (12,231,303)	$ (12,158,086)	$ (12,158,086)	$ (12,512,486)	3%
INTEREST EARNINGS	$ (334,126)	$ (180,000)	$ (180,000)	$ (220,000)	22%
MISCELLANEOUS	$ (61,538)	$ (14,500)	$ (14,500)	$ (14,500)	0%
OPERATING TRANSFR IN	$ (538,366)	$ (538,366)	$ (538,366)	$ (38,366)	-93%
RESTRICTED INTERGOV	$ (95,270)	$ (98,000)	$ (98,000)	$ (98,000)	0%
FINES & FORFEITS	$ (400)	$ -	$ -	$ -	-%
APPROPR FUND BALANCE	$ -	$ -	$ (2,364)	$ (321,621)	-%
OTHER LONG TERM OBLG	$ (152,772)	$ -	$ -	$ -	-%
UND DIV	**$ (13,413,776)**	**$ (12,988,952)**	**$ (12,991,316)**	**$ (13,204,973)**	**2%**
REVENUE Total	**$ (13,413,776)**	**$ (12,988,952)**	**$ (12,991,316)**	**$ (13,204,973)**	**2%**
APPROPRIATIONS					**-%**
ADMIN					
PERSONNEL	$ 403,813	$ 436,271	$ 436,271	$ 555,068	27%
BENEFITS	$ 146,886	$ 159,903	$ 159,903	$ 216,010	35%
OPERATING	$ 118,903	$ 140,717	$ 141,330	$ 164,752	17%
ADMIN	**$ 669,603**	**$ 736,891**	**$ 737,504**	**$ 935,830**	**27%**
REFUSE					
PERSONNEL	$ 1,136,532	$ 1,301,473	$ 1,301,473	$ 1,341,446	3%
BENEFITS	$ 435,774	$ 492,946	$ 492,946	$ 536,137	9%
OPERATING	$ 3,155,337	$ 3,110,140	$ 3,083,855	$ 3,102,675	0%
NON-DEPARTMENTAL	$ 96,483	$ 66,000	$ 66,000	$ 66,000	0%
REFUSE	**$ 4,824,127**	**$ 4,970,559**	**$ 4,944,274**	**$ 5,046,258**	**2%**
RECYCLING					
PERSONNEL	$ 172,653	$ 323,192	$ 323,192	$ 215,731	-33%
BENEFITS	$ 59,449	$ 120,798	$ 120,798	$ 91,389	-24%
OPERATING	$ 516,645	$ 739,602	$ 733,240	$ 780,344	6%
OUTLAY	$ 152,772	$ -	$ -	$ -	-%
RECYCLING	**$ 901,519**	**$ 1,183,592**	**$ 1,177,230**	**$ 1,087,464**	**-8%**
YARD WASTE					
PERSONNEL	$ 937,662	$ 1,027,996	$ 1,027,996	$ 1,050,179	2%
BENEFITS	$ 377,299	$ 416,379	$ 416,379	$ 479,547	15%
OPERATING	$ 1,006,621	$ 1,170,066	$ 1,165,615	$ 1,331,076	14%
YARD WASTE	**$ 2,321,582**	**$ 2,614,441**	**$ 2,609,990**	**$ 2,860,802**	**9%**

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
DOWNTOWN COLLECTIONS					
PERSONNEL	$ 595,834	$ 653,187	$ 653,187	$ 786,303	20%
BENEFITS	$ 257,931	$ 274,196	$ 274,196	$ 335,463	22%
OPERATING	$ 355,525	$ 468,247	$ 510,868	$ 371,338	-21%
DOWNTOWN COLLECTIONS	**$ 1,209,290**	**$ 1,395,630**	**$ 1,438,251**	**$ 1,493,104**	**7%**
BULKY					
PERSONNEL	$ 365,389	$ 410,797	$ 410,797	$ 378,639	-8%
BENEFITS	$ 151,499	$ 161,310	$ 161,310	$ 143,254	-11%
OPERATING	$ 280,687	$ 354,014	$ 354,426	$ 216,488	-39%
BULKY	**$ 797,575**	**$ 926,121**	**$ 926,533**	**$ 738,381**	**-20%**
DS-PRINCPL					
DEBT SERVICE	$ 14,765	$ -	$ -	$ -	-%
DS-PRINCPL	**$ 14,765**	**$ -**	**$ -**	**$ -**	**-%**
DS-INTERST					**-%**
DEBT SERVICE	$ 1,043	$ -	$ -	$ -	-%
DS-INTERST	**$ 1,043**	**$ -**	**$ -**	**$ -**	**-%**
ND-MISC					
ALLOCATED COSTS	$ 1,022,835	$ 1,106,547	$ 1,106,547	$ 987,963	-11%
NON-DEPARTMENTAL	$ 83,070	$ 15,500	$ 40,500	$ 15,500	0%
RESERVE FUND BALANCE	$ -	$ 39,671	$ 10,487	$ 39,671	0%
ND-MISC	**$ 1,105,905**	**$ 1,161,718**	**$ 1,157,534**	**$ 1,043,134**	**-10%**
APPROPRIATIONS Total	**$ 11,845,408**	**$ 12,988,952**	**$ 12,991,316**	**$ 13,204,973**	**2%**
SOLID WASTE TOTAL	**$ (1,568,367)**	**$ -**	**$ (0)**	**$ -**	**-%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
ADMINISTRATION	8.00	8.00	8.00	8.00	0.00
CUSTOMER REFUSE	26.00	27.00	27.00	23.00	-4.00
RECYCLING	11.00	11.00	11.00	9.00	-2.00
DOWNTOWN COLLECTIONS	5.00	5.00	5.00	5.00	0.00
YARD WASTE	6.00	5.00	5.00	2.00	-3.00
BULKY WASTE COLLECTION	19.00	20.00	20.00	18.00	-2.00
SOLID WASTE TOTAL	**75.00**	**76.00**	**76.00**	**65.00**	**-11.00**

Division Description

The primary responsibility of the ***Administration*** section is to provide leadership and direction for all operational sections. Other responsibilities include telephone customer support, bulky pick-up appointments, new customer support, assuring proper billing information is sent to CFPUA and scheduling the cleaning, delivery, pick up and repair of customer trash carts.

The ***Customer Refuse Collection*** section of Recycling & Trash Services provides residential trash collection to approximately 31,000 City of Wilmington residents.

The ***Recycling*** section provides for the bi- weekly curbside collection of recyclable materials from City Recycling & Trash Services customers.

The ***Yard Waste*** section provides for the weekly curbside collection of vegetative yard waste. Once collected, yard waste is processed for reuse through a commercial facility.

The ***Downtown Collection*** section provides trash and recycling services for residents and commercial establishments in the Central Business District (CBD). This section also services pedestrian trash receptacles and ashtrays in the CBD. Other activities performed in the CBD include maintaining public restrooms, pressure washing sidewalks, litter collection and organizing cleanup activities following the City's festivals and events.

The ***Bulky*** section oversees the City's call-in bulky, white goods and electronic collection and carrion service for City streets. The section also partners with the Police Department and Housing and Neighborhood Services code compliance on the Rover Bulky program.

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services.

Budget Modifications

A. Position Reduction

Total Cost: $0

Position(s): Full Time Equivalent: -11; Part-Time: 0.00

Description: Eleven vacant Solid Waste Services positions were eliminated from the budget. These reductions have been facilitated through recent route optimization, upgraded equipment, and automation, which have reduced required labor hours while maintaining service levels. Eliminating 11 positions aligns the budget with actual service requirements, reduces long-term personnel costs, and ensures responsible stewardship of public funds. This adjustment reflects the department’s commitment to continuous improvement and efficient delivery of essential services.

GOLF COURSE FUND

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
GREENS/CONCESSIONS	$ (2,500,752)	$ (2,530,417)	$ (2,530,417)	$ (2,808,366)	11%
INTEREST EARNINGS	$ (120,141)	$ (15,000)	$ (15,000)	$ (54,000)	260%
OPERATING TRANSFR IN	$ (400,000)	$ -	$ -	$ -	-%
APPROPR FUND BALANCE	$ -	$ (200,000)	$ (200,000)	$ (100,000)	-50%
REVENUE Total	**$ (3,020,893)**	**$ (2,745,417)**	**$ (2,745,417)**	**$ (2,962,366)**	**8%**
APPROPRIATIONS					
PERSONNEL	$ 694,968	$ 784,515	$ 784,515	$ 957,209	22%
BENEFITS	$ 239,910	$ 265,165	$ 265,165	$ 358,572	35%
OPERATING	$ 953,526	$ 1,067,806	$ 1,067,806	$ 1,135,613	6%
NON-DEPARTMENTAL	$ -	$ 8,000	$ 8,000	$ 8,000	0%
TRANSFER TO CIP	$ 1,540,199	$ 619,931	$ 619,931	$ 220,590	-64%
ALLOCATED COSTS	$ -	$ -	$ -	$ 282,382	-%
APPROPRIATIONS Total	**$ 3,428,603**	**$ 2,745,417**	**$ 2,745,417**	**$ 2,962,366**	**8%**
GOLF COURSE TOTAL	**$ 407,710**	**$ -**	**$ -**	**$ -**	**-%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
GOLF	14.88	14.88	14.88	14.88	0.00
GOLF TOTAL	**14.88**	**14.88**	**14.88**	**14.88**	**0.00**

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living-wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services.

Budget Modifications

A. Centennial Anniversary Event

Total Cost: $12,000

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: To commemorate the 100th anniversary of the Wilmington Municipal Golf Course, $12,000 has been approved to host a celebratory tournament in September 2026. This funding will support event essentials, including meals, entertainment, and player gifts, to honor the course's legacy and engage the community in the milestone celebration.

B. Consumables Increase

Total Cost: $17,086

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: A $17,086 funding increase is justified to align the golf course's consumables budget with current market conditions and operational needs. Over the past year, the cost of essential maintenance materials has risen by up to 10%, driven primarily by higher prices for fertilizer and topdressing sand, two inputs that are fundamental to sustaining healthy turf, consistent playability, and overall course quality. These increases have outpaced the existing budget, creating a gap between required maintenance standards and available resources.

C. Dues and Subscriptions Increase

Total Cost: $1,860

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: Funding of $1,860 is approved to support rising costs associated with dues and subscriptions essential to golf course operations. The primary driver of this increase is the $1,250 annual fee for a moisture reading program that provides real-time soil data. This technology enables more precise irrigation decisions, ensuring efficient water use, reducing unnecessary watering, and improving overall turf health across greens, tees, and fairways.

D. Food and Beverage for Resale Increase

Total Cost: $10,000

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: An increase of $10,000 has been approved for the purchase of food and beverage inventory for resale to meet the current increase in demand.

E. Pro Shop Merchandise for Resale Increase

Total Cost: $10,000

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: An increase of $10,000 has been approved for the purchase of Pro Shop inventory for resale to algin with the growing demand for merchandise.

F. Software: Golf Course Point of Sale

Total Cost: $6,000

Position(s): Full Time Equivalent:0; Part-Time:

Description: An increase of $6,000 has been approved to support ongoing costs associated with switching the golf course's point-of-sale software. The switch to the new software will provide more robust reporting and will be more customer-friendly than the current system, which is now out of date.

G. Golf CIP Maintenance Project

Total Cost: $(16,959)

Position(s): Full Time Equivalent:0; Part-Time:

Description: Funding in the amount of $120,590 is being transferred to Golf's CIP Maintenance project, which aims to foster support for established CIP projects on the golf course. The funding includes an ongoing $100,000 contribution from increased cart fees.

PARKING FUND

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
PARKING FEES	$ (6,044,789)	$ (6,250,531)	$ (6,250,531)	$ (6,488,031)	4%
FINES & FORFEITS	$ (763,406)	$ (644,900)	$ (644,900)	$ (719,900)	12%
INTEREST EARNINGS	$ (656,206)	$ (120,000)	$ (120,000)	$ (120,000)	0%
OPERATING TRANSFER IN	$ (2,134,128)	$ (2,111,930)	$ (2,111,930)	$ (2,087,325)	-1%
APPROPR FUND BALANCE	$ -	$ (786,554)	$ (848,442)	$ (409,972)	-48%
REVENUE Total	**$ (9,598,529)**	**$ (9,913,915)**	**$ (9,975,803)**	**$ (9,825,228)**	**-1%**
APPROPRIATIONS					**-%**
PERSONNEL	$ 87,555	$ 146,975	$ 146,975	$ 268,361	
BENEFITS	$ 28,517	$ 53,611	$ 53,611	$ 83,304	55%
OPERATING	$ 3,391,576	$ 4,671,788	$ 4,788,833	$ 4,904,589	5%
OUTLAY	$ -	$ 100,000	$ 100,000	$ 100,000	0%
NON-DEPARTMENTAL	$ 24,606	$ 13,589	$ 17,271	$ 13,589	0%
RESERVE	$ -	$ 71,876	$ 13,037	$ 155,255	116%
DEBT SERVICE	$ 3,268,913	$ 3,043,555	$ 3,043,555	$ 2,999,702	-1%
TRANSFER TO	$ 2,650,000	$ 1,550,000	$ 1,550,000	$ 1,175,000	-24%
ALLOCATED COSTS	$ 234,523	$ 262,521	$ 262,521	$ 125,428	-52%
APPROPRIATIONS Total	**$ 9,685,690**	**$ 9,913,915**	**$ 9,975,803**	**$ 9,825,228**	**-1%**
Parking Total	**$ 87,161**	**$ -**	**$ -**	**$ -**	**-%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
PARKING	3.00	2.00	2.00	2.00	0.00
PARKING TOTAL	**3.00**	**2.00**	**2.00**	**2.00**	**0.00**

Budget Overview

The City affirms its commitment to investing in its workforce through the implementation of a living wage compensation philosophy anchored to 60 percent of the Area Median Income (AMI). The budget also provides the requisite funding to accommodate increases in current service costs and internal service charges, including technology management fees, insurance liabilities, fuel, and central fleet operations, as part of the standard cost of doing business which have been moved into one location for the General Fund and can be found in Sundry. This budget preserves the delivery of all core municipal services.

Budget Modifications

A. Parking Equipment and Technology Modernization

Total Cost: $375,000

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: Funding of $375,000 is authorized to create a new capital project to modernize the City's parking facilities through updated technology and equipment. Improvements include vehicle counting and occupancy systems, upgraded meters, parking access and revenue control systems, frictionless parking options, enhanced safety and surveillance features, curb management tools, micromobility integration, and improved wayfinding. These upgrades will strengthen facility resiliency and improve the customer experience.

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OTHER FUNDS


City Council
City Manager's Office
Fleet Maintenance & Replacement
Technology Services
Special Purpose
Opioid Settlement
Debt Service
Convention Center
Municipal Service District (MSD)

FLEET MAINTENANCE & REPLACEMENT FUND

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
CHARGES FOR SERVICE	$ (9,084,723)	$ (9,035,149)	$ (9,035,149)	$ (9,656,182)	7%
INSTALLMENT FINANCNG	$ -	$ -	$ (2,228,407)	$ -	-%
INTEREST EARNINGS	$ (890,044)	$ -	$ -	$ -	-%
MISCELLANEOUS	$ (94,042)	$ (5,000)	$ (5,000)	$ (5,000)	0%
OPERATING TRANSFR IN	$ -	$ -	$ -	$ (530,554)	-%
APPROPR FUND BALANCE	$ -	$ (2,966,479)	$ (14,122,674)	$ (2,618,954)	-12%
REVENUE Total	**$ (10,068,809)**	**$ (12,006,628)**	**$ (25,391,230)**	**$ (12,810,690)**	**7%**
APPROPRIATIONS					
OPERATING	$ 2,901,310	$ 1,947,429	$ 2,510,074	$ 2,958,374	52%
PERSONNEL	$ 733,551	$ 868,414	$ 868,414	$ 1,139,686	31%
BENEFITS	$ 287,264	$ 336,264	$ 336,264	$ 460,739	37%
OUTLAY	$ 3,922,002	$ 8,348,521	$ 21,241,479	$ 6,868,000	-18%
DEBT SERVICE	$ -	$ -	$ -	$ 501,393	-%
NON-DEPARTMENTAL	$ 15,741	$ 6,000	$ 6,000	$ 6,000	0%
RESERVE FUND BALANCE	$ -	$ 500,000	$ 428,998	$ 876,498	75%
APPROPRIATIONS Total	**$ 7,859,869**	**$ 12,006,628**	**$ 25,391,230**	**$ 12,810,690**	**7%**
FLEET TOTAL	**$ (2,208,941)**	**$ -**	**$ (0)**	**$ -**	**-%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
FLEET	13.00	13.00	13.00	14.00	1.00
FLEET TOTAL	**13.00**	**13.00**	**13.00**	**14.00**	**1.00**

Budget Overview

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Budget Modifications

A. 800mHz Radios Upgrade

Total Cost: $501,393

Position(s): Full Time Equivalent: 0; Part-Time: 0.00

Description: A total of $501,393 was authorized in this budget to reimburse the Fleet Fund for the WFD's acquisition of upgraded 800mHz radios. These radios were required to meet current public safety communication standards and to support effective disaster response operations. This allocation represents the first year of a five-year repayment schedule, which includes a principal payment of $445,682 and $55,711 in interest for year one.

DEBT SERVICE FUND

This service/reserve fund was established in FY05 to set aside resources to meet current and future debt service requirements on general long-term debt.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
PROPERTY TAX	$ (22,114,963)	$ (20,284,229)	$ (20,284,229)	$ (21,898,743)	8%
OPERATING TRANSFR IN	$ (16,611,637)	$ (19,534,832)	$ (23,502,622)	$ (11,134,832)	-43%
INTEREST EARNINGS	$ (1,639,025)	$ (694,978)	$ (694,978)	$ (464,377)	-33%
MISCELLANEOUS	$ (1,828,279)	$ (1,925,000)	$ (1,925,000)	$ (223,630)	-88%
APPROPR FUND BALANCE	$ -	$ (685,090)	$ (1,222,916)	$ (4,894,651)	614%
REVENUE Total	**$ (42,193,905)**	**$ (43,124,129)**	**$ (47,629,745)**	**$ (38,616,233)**	**-10%**
APPROPRIATIONS					
DEBT SERVICE	$ 29,777,454	$ 35,357,403	$ 39,726,568	$ 25,468,599	-28%
NON-DEPARTMENTAL	$ 183,346	$ 176,131	$ 203,551	$ 200,914	14%
RESERVE FUND BALANCE	$ -	$ 499,028	$ 96,028	$ 500,000	0%
TRANSFER TO	$ 7,993,177	$ 6,881,298	$ 7,393,329	$ 12,200,209	77%
ALLOCATED COSTS	$ 190,094	$ 210,269	$ 210,269	$ 246,511	17%
APPROPRIATIONS Total	**$ 38,144,071**	**$ 43,124,129**	**$ 47,629,745**	**$ 38,616,233**	**-10%**
DEBT SErVICE TOTAL	**$ (4,049,834)**	**$ -**	**$ -**	**$ -**	**-%**

Budget Overview

Along with maintaining the current AAA rating with credit agencies Standard & Poor's and Fitch, Moody's upgraded their rating to AAA in April 2017. The higher bond rating results in lower interest costs on long-term debt. The credit rating agencies base their ratings on several factors. The area's healthy and diverse economy, very strong fiscal management, budgetary flexibility provided by ample operating reserves and manageable long-term obligations are factors used in providing a rating.

History

In FY13, a five-year plan was adopted that established a 5 cents property tax that was set aside to fund the 80% debt service and 20% pay-go (80/20 Plan). Since that time the city has increased the value dedicated to Debt Service where it sat at 9.5 cents for FY25.

July 1, 2015, the Debt Service Fund included a dedicated 2 cents on the City's tax rate due to an approved $55M Bond Referendum for streets, sidewalks, and other transportation improvements. This consists of $44 million of General Obligation Bonds, plus an additional $11 million for pay-go projects.

The FY25 budget introduced a new approach to funding capital maintenance and preservation initiatives by designating the value of 1 cent ($2,298,241) of the property tax rate specifically for capital maintenance projects with shorter lifespans. This ongoing funding approach not only fosters future financial growth but also guarantees that critical infrastructure initiatives are prioritized based on the health and safety requirements of the community.

FY27 Budget

The Debt Service Fund will appropriate approximately $38.6 million to cover current and future debt obligations associated with the Capital Improvement Program in FY27. For FY27, the dedicated property tax rate for Debt Service activities was set at 6.18 cents, reflecting an ongoing assessment of the City's financial strategies. The FY27 budget continues to allocate a portion of the property tax totaling $2,374,135 specifically for capital maintenance projects.

Debt Service is supporting several of the CIP initiatives, including fund transfers approximating $12.2 million to the capital funds in FY27. The transfers include $5.8 million to the CP Streets & Sidewalks Fund for streets, sidewalks, and downtown alley repairs, $1.9 million to CP Public Improvements for asset repairs and Riverwalk structural improvements, $2M to Building Improvements, and $1.8 million for CP Parks & Recreation for park facilities maintenance.

The Parking fund is in a strong position and is moving toward a more self-sufficient enterprise fund, including the payment of a portion of its own debt. The $500,000 payment to expedite repayment of a portion of the Skyline Parking deck debt will continue in FY27. An annual review will be conducted for this transfer.

The General Fund will transfer its continued $9.3 million to cover ongoing obligations.

TECHNOLOGY REPLACEMENT FUND

This internal service fund provides for the scheduled replacement and support of IT related hardware and enterprise related software in order to fully realize the benefits of improving technology and assures that the organization's workforce has reliable tools available to maximize productivity and efficiency. The fund also provides cloud computing services and enterprise telephonies.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
COMPUTER REPLACEMENT	$ (828,392)	$ (818,785)	$ (818,785)	$ (791,735)	-3%
TRANSFER IN FROM GENERAL	$ (638,311)	$ (612,679)	$ (612,679)	$ (612,679)	0%
INTEREST EARNINGS	$ (42,421)	$ -	$ -	$ -	-%
OTHER LONG TERM OBLG	$ (148,494)	$ -	$ -	$ -	-%
APPROPR FUND BALANCE	$ -	$ (464,165)	$ (479,252)	$ (451,215)	-3%
REVENUE Total	**$ (1,657,618)**	**$ (1,895,629)**	**$ (1,910,716)**	**$ (1,855,629)**	**-2%**
APPROPRIATIONS					
OPERATING	$ 518,328	$ 1,845,629	$ 1,860,716	$ 1,805,629	-2%
RESERVE	$ -	$ 50,000	$ 50,000	$ 50,000	0%
OUTLAY	$ 193,384	$ -	$ -	$ -	-%
DEBT SERVICE	$ 894,385	$ -	$ -	$ -	-%
APPROPRIATIONS Total	**$ 1,606,096**	**$ 1,895,629**	**$ 1,910,716**	**$ 1,855,629**	**-2%**
IT TECH TOTAL	**$ (51,522)**	**$ -**	**$ (0)**	**$ -**	**-%**

Budget Overview

The IT department's Technology Fund's FY27 budget continues to incorporate an appropriation to maintain the "PC as a Service" program. City departments will continue to budget for replacements annually. IT infrastructure needs are continuous as contracts increase and demand for IT tools and technology increases.

CONVENTION CENTER OPERATIONS FUND

This operating fund was established in FY 2007-08 to set aside resources to meet operating expenditures associated with the construction and operation of the **Convention Center**.

BUDGET SUMMARY

	FY26 Adopted	FY27 Adopted	Change FY26 to FY27
REVENUE			
ROOM OCCUPANCY TAX	$ (5,346,852)	$ (5,272,183)	-1%
MISCELLANEOUS	$ (7,239,738)	$ (7,687,117)	6%
INTEREST EARNINGS	$ (509,555)	$ (287,296)	-44%
CHARGES FOR SERVICES	$ (635,378)	$ (660,370)	4%
REVENUE Total	**$ (13,731,523)**	**$ (13,906,966)**	**1%**
APPROPRIATIONS			
PERSONNEL	$ 1,492,141	$ 2,458,339	65%
BENEFITS	$ 590,876	$ 528,982	-10%
OPERATING	$ 6,660,428	$ 6,542,257	-2%
OUTLAY	$ 140,818	$ 329,182	134%
RESERVE	$ 758,115	$ (30,133)	-104%
DEBT SERVICE	$ 4,014,476	$ 4,010,105	0%
ALLOCATED COSTS	$ 74,669	$ 68,234	-%
APPROPRIATIONS Total	**$ 13,731,523**	**$ 13,906,966**	**1%**
CONVENTION CENTER TOTAL	**$ -**	**$ -**	**-%**

Budget Overview

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SPECIAL PURPOSE FUND

The Special Purpose Fund is primarily supported by grants, donations to the City and contributions from the General Fund for special purpose projects.

BUDGET SUMMARY

		FY26 Adopted		FY27 Adopted	Change FY26 to FY27
REVENUE					
RESTRICTED INTERGOV	$	(2,198,162)	$	(2,583,319)	18%
OPERATING TRANSFER IN	$	(469,990)	$	(519,864)	11%
INTEREST EARNINGS	$	-	$	(36,548)	-%
MISCELLANEOUS	$	-	$	(15,189)	-%
REVENUE Total	**$**	**(2,668,152)**	**$**	**(3,154,920)**	**18%**
APPROPRIATIONS					
PERSONNEL	$	1,302,981	$	1,470,261	
BENEFITS	$	452,507	$	517,549	14%
OPERATING	$	798,844	$	1,072,106	-%
NON-DEPARTMENTAL	$	15,000	$	-	-100%
RESERVE	$	7,787	$	-	-100%
ALLOCATED COSTS	$	91,033	$	95,004	4%
APPROPRIATIONS Total	**$**	**2,668,152**	**$**	**3,154,920**	**18%**
SPECIAL PURPOSE TOTAL	**$**	**-**	**$**	**-**	**-%**

Authorized Positions	FY26 Adopted	FY27 Adopted	Change FY26 to FY27
MPO	13.00	13.00	0.00
Sable	2.00	2.00	0.00
Healthy Homes	3.00	0.00	-3.00
Special Purpose Total	**18.00**	**15.00**	**-3.00**

Budget Overview

The budget for the Wilmington Metropolitan Planning Administration, or WMPO, is included in the Special Purpose Fund, however it is presented under Community Services. The budget for FY26 was $2,263,007 whereas the adopted budget for FY27 is $2,665,269, an increase of 18%. There are no major programmatic changes that occurred.

The Fire Department's regional hazmat response program will continue to be captured in a project in the Special Purpose fund. The department receives funding from the NC Department of Public Safety to respond to regional hazmat issues as well as for specialized training opportunities.

The budget for SABLE is included in the Special Purpose Fund; however, it is presented under Public Safety with the Police Department budget.

Special Purpose Projects	FY27 Adopted
WMPO	$ 2,665,269
FIRE HAZMAT	$ 69,000
SABLE	$ 368,914
Special Purpose Projects	$ 3,103,183

MUNICIPAL SERVICE DISTRICT

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
PROPERTY TAX	$ (559,667)	$ (693,482)	$ (693,482)	$ (664,800)	-4%
SALES TAX	$ (287,247)	$ (288,011)	$ (288,011)	$ (302,411)	5%
INTEREST EARNINGS	$ (45,788)	$ (15,000)	$ (15,000)	$ (27,000)	80%
APPROPR FUND BALANCE	$ -	$ (150,644)	$ (220,181)	$ -	-100%
REVENUE Total	**$ (892,703)**	**$ (1,147,137)**	**$ (1,216,674)**	**$ (994,211)**	**-13%**
APPROPRIATIONS					
PERSONNEL	$ 134,733	$ 159,353	$ 159,353	$ 176,726	11%
BENEFITS	$ 57,538	$ 64,552	$ 64,552	$ 78,962	22%
OPERATING	$ 599,460	$ 847,227	$ 916,633	$ 684,032	-19%
NON-DEPARTMENTAL	$ 5,330	$ 5,927	$ 11,063	$ 7,055	19%
RESERVE	$ -	$ 70,078	$ 65,074	$ 47,436	-32%
APPROPRIATIONS Total	**$ 797,061**	**$ 1,147,137**	**$ 1,216,674**	**$ 994,211**	**-13%**
MSD Total	**$ (95,642)**	**$ -**	**$ (0)**	**$ -**	**-%**

Authorized Positions	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
MSD - POLICE	2.00	2.00	2.00	2.00	0.00
MSD - POLICE TOTAL	**2.00**	**2.00**	**2.00**	**2.00**	**0.00**

Budget Overview

The Wilmington City Council established a Municipal Services District (MSD) for the Central Business District in December of 2016 to provide professional services above and beyond what is already provided by the City. The principal purposes for the creation of this district were for additional cleanliness and safety. To date, we have contracted with Wilmington Downtown Incorporated for cleanliness, customer outreach, economic incentives and beautification efforts.

The FY27 tax rate is 5 cents per 100 assessed values. The estimated assessed property tax value is $1,353,833,000, with one cent totaling $134,680, once adjusted for the collection rates. This is a decrease of 2.59% from the FY26 estimate of $1,389,800,000 and is directly contributable to the reappraisal appeals.

An authorization of $16,434 has been granted to enhance the professional service contract. This funding includes an increase in the management fee, a minor rise in ongoing labor costs, and covers 33% of the expenses for the Downtown Business Alliance Trolley Tour, a one-day event. The overall professional service contract now totals $657,517.

OPIOID FUND

The *Opioid Fund* is associated with Opioid Settlement funding. Most of these funds will be transferred to New Hanover County directly starting in FY26 for programs approved by both sitting authorities to help with prevention, treatment, and aftercare for those who suffer with opioid addiction.

BUDGET SUMMARY

	FY25 Actual	FY26 Adopted	FY26 Adjusted	FY27 Adopted	Change FY26 to FY27
REVENUE					
RESTRICTED INTERGOV	$ (341,972)	$ (7,062)	$ (19,515)	$ (475)	-93%
INTEREST EARNINGS	$ (8,018)	$ -	$ (21,174)	$ -	-%
REVENUE Total	**$ (349,990)**	**$ (7,062)**	**$ (40,689)**	**$ (475)**	**-93%**
APPROPRIATIONS					
AGENCIES	$ 353,277	$ -	$ 31,443	$ -	-%
OPERATING	$ 9,221	$ 7,062	$ 7,062	$ 475	-93%
APPROPRIATIONS Total	**$ 362,498**	**$ 7,062**	**$ 38,505**	**$ 475**	**-93%**
OPIOID FUND TOTAL	**$ 12,508**	**$ -**	**$ (2,184)**	**$ -**	**-%**

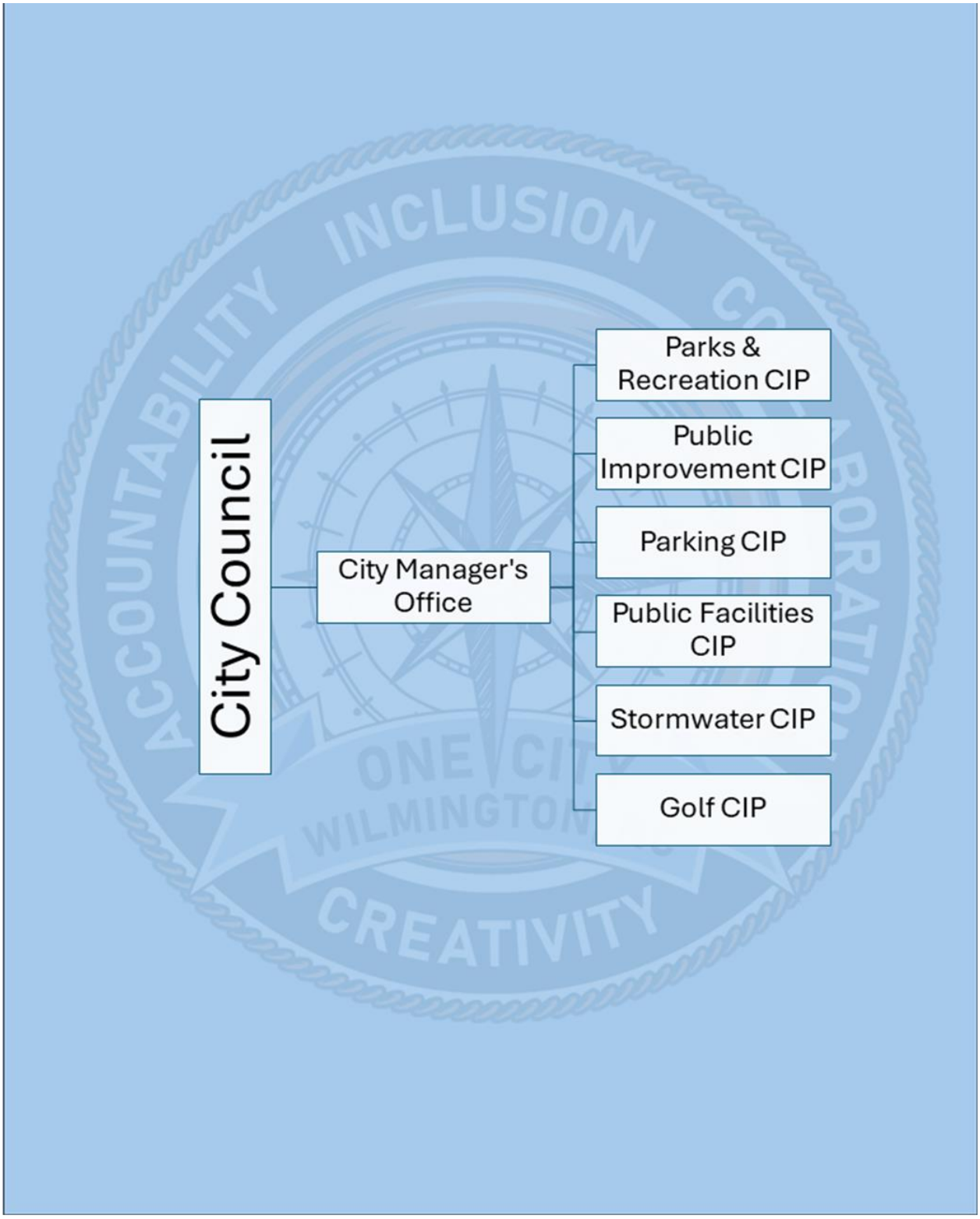
Budget Overview

During FY25, Council approved future opioid settlement funds designated for the City to be appropriated to New Hanover County directly beginning July 1, 2025.

The City has received $7,062 in settlement funds from McKinsey & Co., Inc., a national consultant on prescription opioids. This settlement is distinct from previous agreements related to pharmaceutical companies and does not pertain to the original interlocal agreement with New Hanover County. The City plans to allocate these funds directly, with the FY27 budget earmarking the entire amount for the Police Department to acquire Naloxone. The FY27 budget appropriates associated interest.

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CAPITAL IMPROVEMENT FUNDS



CAPITAL BUDGETING

The process of capital improvement programming is crucial in determining significant facility requirements, forecasting financial resources, setting priorities, and creating specific project timelines to address the capital needs of the City of Wilmington. Capital projects, within the framework of the Capital Improvement Program (CIP), typically refer to long-term assets with a lifespan exceeding five years and a cost of $50,000 or more. Routine operational expenses such as vehicle and equipment purchases, as well as maintenance and repair costs for City facilities, are funded through the yearly operating budget.

After being approved by the City Council, the CIP transforms into a policy document that outlines the scheduling, placement, nature, and financing of forthcoming capital projects. It is acknowledged that the policy outlined in the CIP is based on the City Council's informed decision at the time, and it is expected that evolving capital priorities, financial limitations, and emerging requirements may arise during the course of the program's implementation.

The policy established by the CIP provides important guidance for City administration, boards, and commissions appointed by the City Council regarding municipal governance as it relates to the following matters:

Preparation of the capital portion of the annual operating budget
Scheduling and prioritization of project planning and scheduling
Financial modeling regarding the financing of debt
Planning efforts of businesses, developers and community organizations

Capital improvement programming provides a bridge between general long-term and short-term project planning. In this process, the long-term objectives of the city are reviewed and translated into a more specific and well-defined, multi-year program of five to six years.

FY27 Capital Improvement Plan

The FY27 budget sustains the city’s commitment to maintaining and preserving public assets, including park facilities, building infrastructure, and the riverwalk structure. It also advances major infrastructure needs, including street and sidewalk rehabilitation, pedestrian and bicycle network improvements, and stormwater drainage projects.

To support these efforts, the FY27 budget includes $31,923,249 in supplemental funding, made possible by a 0.41-cent share of the adopted 4.9-cent increase per $100 of assessed value. This additional revenue will help fill funding gaps in several priority projects, including the Kerr Avenue Trail, the Front Street Bridge Rehabilitation, and the Lions Bridge Replacement at Greenfield Park, caused by rising costs, supply-chain delays, and contractor availability challenges.

FY27 maintains the project categorization system launched in FY25, identifying strategic projects as “Programmed Funded” or “Programmed Unfunded”. Programmed Funded projects appear in the multi-year CIP and receive annual support. Programmed Unfunded projects align with city strategies but

face barriers, such as funding gaps or planning needs, that prevent their inclusion in the multi-year plan. As new funding sources become available, these unfunded projects are considered first.

Any project not placed in one of these categories is no longer tracked and must be resubmitted to remain active.

Project costs, descriptions, and funding plans can be found in seven programmatic functional areas, which include Streets and Sidewalks, Parks and Recreation, Public Facilities, Public Improvements, Stormwater, Parking, and Golf.

The Streets and Sidewalks program (Fund 331) supports major investments in thoroughfares, trails, walkways, street restoration, and sidewalk construction and repair. Although most maintenance projects have shifted to the Public Infrastructure fund (339), funding for Brick Streets, Street Rehabilitation, and Sidewalk Maintenance remains in Fund 331. These projects have life cycles exceeding 20 years and follow a financing model requiring 80% debt financing and 20% cash contributions.

The fund also covers certain trail projects managed by Parks and Recreation because they serve transportation purposes. For FY27, the program totals $38,566,703, including $28.6 million from the FY27 tax rate adjustment to address cost overruns and delays tied to supply-chain issues, contractor availability, and inflation.

The Parks and Recreation (333) fund continues to invest in both expanding and restoring park facilities throughout the city, ranging from tennis and basketball courts to fencing and other site improvements. For FY27, the program is funded at $3,858,892, with $3,327,805 provided through the FY27 tax rate adjustment to support these enhancements.

The Public Facilities (334 fund) program consists of funding for various improvements to city-owned building assets, totaling $1,895,963 in FY27.

The Public Improvement (339 fund) program provides funding for projects that maintain and preserve various city assets, including park facilities, city structures, and large-scale equipment. This fund will house the city's maintenance projects funded by 1 cent of the property tax rate. The Public Improvement fund is budgeted at $1,938,680 in FY27.

The Stormwater (502 fund) program continues the City's efforts to proactively manage and mitigate the effects of stormwater runoff, alleviate flooding, improve and maintain the drainage systems and drainage capacity of watercourses and containment structures citywide at a cost of $8,288,230 in FY27.

The Parking (552 fund) program consists of funding for various public improvements in the capital parking fund at a cost of $935,373 in FY27. For FY27, a new project, Equipment and Technology, was added and is intended to fund the modernization of the City's parking facilities.

The Golf (570 fund) program provides funding for various public improvements in the capital golf fund, totaling $120,590 in FY27.

The funding tables below display the multi-year CIP and the programmed funded projects for fiscal years FY25 through FY29. The out years are estimates and can change as city priorities change and the adoption years progress.

The funding tables below display the new multi-year CIP, the programmed funded projects, showing fiscal years FY25 through FY29. The out years are estimates and can change as city priorities change and the adoption years progress.

FY25-FY29 CIP Multi-Year Fund Summary

Project Type	Adopted FY25	Adopted FY26	Adopted FY27	Planned FY28	Planned FY29	Total FY25-FY29
Summary of Fund Expenditures						
Streets, Sidewalks, & Trails	$15,892,942	$14,363,186	$38,566,703	$ 7,981,134	$25,943,875	$102,747,840
Parks & Recreation	$ 865,932	$ 1,174,161	$ 3,859,492	$ 374,738	$ 389,711	$ 6,664,034
Public Facilities	$ 657,579	$ 771,488	$ 1,895,963	$ 36,312	$ 36,312	$ 3,397,654
Public Improvement	$ 2,599,095	$ 2,744,613	$ 1,938,680	$ 2,337,339	$ 2,354,869	$ 11,974,596
Stormwater	$11,532,524	$10,976,167	$ 8,288,230	$10,157,268	$ 8,821,497	$ 49,775,686
Parking	$ 50,000	$ 550,000	$ 935,373			$ 1,535,373
Golf	$ 1,540,199	$ 419,931	$ 120,590	$ 270,000	$ 270,000	$ 2,620,720
CIP Multi-Year Expenditure Summary	**$33,138,271**	**$30,999,546**	**$55,605,031**	**$21,156,791**	**$37,816,264**	**$178,715,903**
						.
Summary of Revenue Types						
Debt Svc Paygo 80/20 FY25-29	$ 1,814,954	$ 734,755	$ 6,443,650	$ 59,400	$ 3,651,948	$ 12,704,707
Debt Svc Paygo Dedicated 1 Cent	$ 2,374,095	$ 2,744,613	$ 1,938,680	$ 2,337,339	$ 2,354,869	$ 11,749,596
Debt Svc Paygo Mant 8/2 FY25-29	$ 1,270,000	$ 1,290,000	$ 1,200,000	$ 5,600,000	$ 5,600,000	$ 14,960,000
General Fund	$ 2,104,182	$ 2,125,000	$ 1,909,134	$ 1,909,134	$ 1,909,134	$ 9,956,584
Golf Fund	$ 1,540,199	$ 419,931	$ 120,590	$ 270,000	$ 270,000	$ 2,620,720
Inst Fin Maint 80/20 FY25-29	$ 5,080,000	$ 5,160,000	$ 4,800,000	$ 400,000	$ 400,000	$ 15,840,000
Install Fin 80/20 FY25-29	$ 7,259,817	$ 2,939,018	$25,774,599	$ 237,600	$14,607,793	$ 50,818,827
Parking Facilities	$ 50,000	$ 550,000	$ 925,000			$ 1,525,000
Payment In Lieu Tree Removal	$ 112,500	$ 123,750	$ 156,274	$ 149,738	$ 164,711	$ 706,973
Revenue Bond Proceeds	$ 7,456,137	$ 4,043,863		$ 6,178,503	$ 5,321,497	$ 23,000,000
Storm Water Management	$ 4,076,387	$ 5,790,836	$ 6,179,436	$ 3,978,765	$ 3,500,000	$ 23,525,424
Interest on Investments		$ 3,900,000	$ 4,367,561			$ 8,267,561
Install Fin, Issue Prem			$ 43,401			$ 43,401
Misc. Other		$ 36,312	$ 1,746,106	$ 36,312	$ 36,312	$ 1,855,042
FEMA/ Homeland Security		$ 1,141,468		$ -	$ -	$ 1,141,468
Donation	$ -	$ -	$ 600	$ -	$ -	$ 600
CIP Multi-Year Revenue Summary	**$33,138,271**	**$30,999,546**	**$55,605,031**	**$21,156,791**	**$37,816,264**	**$178,715,903**

Streets, Sidewalks, and Trails Fund

Project Type	Project Code	Project Name	Adopted FY25	Adopted FY26	Adopted FY27	Planned FY28	Planned FY29	Total FY25-FY29
Summary of Project Expenditures								
Infrastructure	2CRRF2510	Riverwalk Structural: CFCC Connection	$ 431,053	$ 1,986,186	$ 879,321			$ 3,296,560
	2TRBR2310	Front St Bridge Repair	$ 771,961		$ 64,647			$ 836,608
	2TRBR2315	4th Street Bridge Replacement	$ 4,277,946	$ -	$ -	$ -	$ -	$ 4,277,946
	2TRBR2510	Pine Grove Bridge Replacement	$ 2,389,046				$17,964,741	$ 20,353,787
	2TRSW1720	Pedestrian & Bicycle Improvement		$ 297,000	$ 295,000	$ 297,000	$ 295,000	$ 1,184,000
	2CRRF2515	Riverwalk Lighting Improvements: South Half		$ 230,000				$ 230,000
	2TRST2010	Independence Blvd. Screen Wall			$ 371,270			$ 371,270
	2TRST2410	Third and Ann Street Traffic Signal			$ 24,296			$ 24,296
	2TRST1560	Pine Grove North			$10,592,850			$ 10,592,850
	2TRST1567	Pine Grove South			$14,038,731			$ 14,038,731
	2TRST1428	Hooker-Hinton-Wrightsville			$ 365,185			$ 365,185
	2TRST1566	Wrightsville Avenue Sidewalk & Roundabout			$ 511,937			$ 511,937
	2TST1592	Kerr Avenue Trail			$ 1,747,207			$ 1,747,207
Infrastructure Total			**$ 7,870,006**	**$ 2,513,186**	**$28,890,444**	**$ 297,000**	**$18,259,741**	**$ 57,830,377**
Maintenance	2TRSR1710	Street Rehabilitation	$ 5,500,000	$ 5,500,000	$ 5,901,639	$5,500,000	$ 5,500,000	$ 27,901,639
	2TRSR1810	Brick Street Rehab	$ 350,000	$ 450,000	$ -	$ -	$ -	$ 800,000
	2TRST2110	Downtown Alley Improvements	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 500,000
	2TRSW1710	Sidewalk Rehab/Repairs	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,500,000
	2TRSR23205	Dry Pond/The Bottom/Lake Forest*			$ 90,486			
	2TRST0530	Neighborhood Traffic Mgmt	$ 1,572,936	$ 1,800,000	$ 1,584,134	$1,584,134	$ 1,584,134	$ 8,125,338
	200CB26150	Interest (Arbitrage)**		$ 3,500,000	$ 1,500,000			$ 5,000,000
Maintenance Total			**$ 8,022,936**	**$11,850,000**	**$ 9,676,259**	**$7,684,134**	**$ 7,684,134**	**$ 44,917,463**
Total Streets & Sidewalks Fund Expenditures			**$15,892,942**	**$ 14,363,186**	**$ 38,566,703**	**$ 7,981,134**	**$ 25,943,875**	**$ 102,747,840**
Summary of Revenue Types								
Infrastructure		Debt Svc Paygo 80/20 FY25-29	$ 1,574,001	$ 502,637	$ 4,803,937	$ 59,400	$ 3,651,948	$ 10,591,923
		Install Fin 80/20 FY25-29	$ 6,296,005	$ 2,010,549	$24,086,507	$ 237,600	$14,607,793	$ 47,238,454
Infrastructure Total			**$ 7,870,006**	**$ 2,513,186**	**$28,890,444**	**$ 297,000**	**$18,259,741**	**$ 57,830,377**
Maintenance		Debt Svc Paygo Mant 8/2 FY25-29	$ 1,270,000	$ 1,290,000	$ 1,200,000	$5,600,000	$ 5,600,000	$ 14,960,000
		General Fund	$ 1,672,936	$ 1,900,000	$ 1,684,134	$1,684,134	$ 1,684,134	$ 8,625,338
		Inst Fin Maint 80/20 FY25-29	$ 5,080,000	$ 5,160,000	$ 4,800,000	$ 400,000	$ 400,000	$ 15,840,000
		Interest on Investments	$ -	$ 3,500,000	$ 1,992,125	$ -	$ -	$ 5,492,125
Maintenance Total			**$ 8,022,936**	**$11,850,000**	**$ 9,676,259**	**$7,684,134**	**$ 7,684,134**	**$ 44,917,463**
Total Streets & Sidewalk Revenues			**$15,892,942**	**$ 14,363,186**	**$ 38,566,703**	**$ 7,981,134**	**$ 25,943,875**	**$ 102,747,840**

** Appropriating interest earnings to an existing project*

***Represents transfers of interest earnings to be remitted as arbitrage rebates*

Riverwalk Structural: CFCC Connection

Project Code: 2CRRF2510
FY27 Appropriated Amount: $879,321
Project Type: Infrastructure
FY27 Primary Funding Source: Debt (80/20)



Description: The project includes renovation of the existing Riverwalk behind the CFCC boat building from the Hilton to the Coastline Inn. The renovations are anticipated to include bulkhead repair, walking surfaces, lighting, banners, and site furnishings.

Front St. Bridge Rehab Project

Project Code: 2TRBR2310
FY27 Appropriated Amount: $64,647
Project Type: Infrastructure
FY27 Primary Funding Source: Debt (80/20)



Description: The project includes rehabilitating the existing structure, including the demolition of the existing bridge deck and replacing the bridge deck, evaluating the pile system, and steel blasting and epoxy coating.

Pedestrian & Bicycle Improvement

Project Code: 2TRSW1720
FY27 Appropriated Amount: $295,000
Project Type: Infrastructure
FY27 Primary Funding Source: Debt (80/20)

Description: This project provides funding to leverage outside agencies' funding to create pedestrian facilities (bike racks, bike lanes, sidewalks, crosswalks, etc.). It also provides funding for the city's projects that may need to add pedestrian facilities to their scope.

Independence Blvd. Screen Wall

Project Code: 2TRST2010
FY27 Appropriated Amount: $371,270
Project Type: Infrastructure
FY27 Primary Funding Source: Debt (80/20)

Description: This project will make repairs and enhancements to approximately 3400' of sound barrier wall contained in three individual sections located along Independence Boulevard between Park Avenue and Wrightsville Avenue and Randall Parkway.



Third and Ann Street Traffic Signal

Project Code: 2TRST2410
FY27 Appropriated Amount: $24,296
Project Type: Infrastructure
FY27 Primary Funding Source: Debt (80/20)

Description: The 3rd and Ann Street Traffic Signal project includes installing new traffic and pedestrian signals and associated pavement markings.



Pine Grove North

Project Code: 2TRST1560
FY27 Appropriated Amount: $10,592,850
Project Type: Infrastructure
FY27 Primary Funding Source: Debt (80/20)

Description: The Pine Grove Drive at Oleander Drive and MacMillan Avenue Intersection Improvements project is part of the voter-approved Transportation Bond. This project features an intersection realignment, a new traffic signal, turn-lane additions, landscaped medians, drainage systems, and pedestrian improvements, including sidewalks, crosswalks, and signals.



Pine Grove South

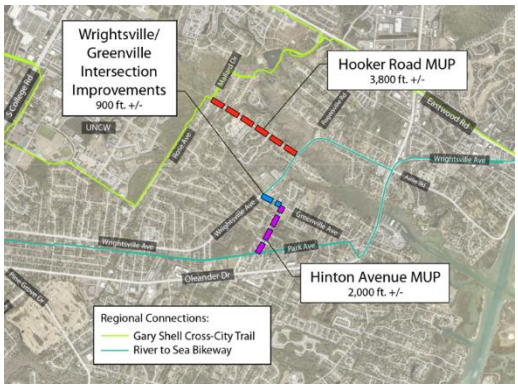
Project Code: 2TRST1567
FY27 Appropriated Amount: $14,038,731
Project Type: Infrastructure
FY27 Primary Funding Source: Debt (80/20)



Description: The Pine Grove Drive at Greenville Loop Road and Holly Tree Road Intersection Improvements project is part of the voter-approved Transportation Bond. This project features a dual-lane roundabout, intersection improvements, a new southbound travel lane, turn-lane additions, landscape medians, and pedestrian improvements, including sidewalks, crosswalks, and signals.

Hooker-Hinton-Wrightsville

Project Code: 2TRST1428
FY27 Appropriated Amount: $365,185
Project Type: Infrastructure
FY27 Primary Funding Source: Debt (80/20)



Description: The Hooker Road MUP project will provide an 8’ asphalt multi-use path along the north side of Hooker Road from Rose Avenue/Mallard Drive to Wrightsville Avenue.

The Hinton Avenue MUP project will provide an 8’ asphalt multi-use path along the west side of Hinton Avenue from Park Avenue to Michelle Drive and along the east side of Hinton Avenue from Michelle Drive to Greenville Avenue.

The Wrightsville Avenue/Greenville Avenue Intersection Improvements project will provide sidewalks and bike lanes on both sides of Greenville Avenue from Hinton Avenue to Wrightsville Avenue.
These projects are in close geographic proximity and have been combined for the design and construction phases

Wrightsville Avenue Sidewalk & Roundabout

Project Code: 2TRST1566
FY27 Appropriated Amount: $511,937
Project Type: Infrastructure
FY27 Primary Funding Source: Debt (80/20)

Description: These improvements will provide a continuous sidewalk along the north side of Wrightsville Avenue, between Independence Boulevard and Hawthorne Drive (approximately 2.5 miles), and a roundabout at the intersection of Wrightsville Avenue and Wallace Avenue.



Kerr Avenue Trail

Project Code: 2TST1592
FY27 Appropriated Amount: $1,747,207
Project Type: Infrastructure
FY27 Primary Funding Source: Debt (80/20)

Description: The Kerr Avenue Trail Project consists of the design and construction of approximately 0.8 mile of multi-use trail that will provide a safe pedestrian route from the UNCW campus and College Road to areas on South Kerr Avenue and north of Market Street.



Street Rehabilitation

Project Code: 2TRSR1710
FY27 Appropriated Amount: $5,901,639
Project Type: Maintenance
FY27 Primary Funding Source: Debt (80/20)

Description: The Street Rehabilitation project exists to fund repairs and maintenance to existing city-streets.



Downtown Alleys

Project Code: 2TRST2110
FY27 Appropriated Amount: $100,000
Project Type: Maintenance
FY27 Primary Funding Source: Cash

Description: The downtown alley project revitalizes efforts to improve alleys for pedestrians and restaurant service, transforming them into versatile spaces for various activities.

Sidewalk Rehabilitation

Project Code: 2TRSW1710
FY27 Appropriated Amount: $500,000
Project Type: Maintenance
FY27 Primary Funding Source: Debt (80/20)

Description: The Sidewalk Rehabilitation and Repairs project exists to fund repairs and maintenance to existing city sidewalks.

Neighborhood Traffic Calming Management

Project Code: 2TRST0530
FY27 Appropriated Amount: $1,584,134
Project Type: Maintenance
FY27 Primary Funding Source: Cash

Description: The Neighborhood Traffic Management Project consists of the design and construction of physical roadway infrastructure targeting traffic calming strategies and overall roadway safety, including modifications to intersections, curb extensions, signage, pavement markings, etc.



Parks and Recreation Fund

Project Type	Project Code	Project Name	Adopted FY25	Adopted FY26	Adopted FY27	Planned FY28	Planned FY29	Total FY25-FY29
Summary of Project Expenditures								
Infrastructure	3CRPK2510	Greenfield Lake Structures	$653,432	$ 207,520	$ 1,110,115		$ -	$1,971,067
	3CRPK2515	Athletic Facilities - Pool Fencing	$100,000	$ -	$ -	$ -	$ -	$ 100,000
	3CRPK2610	Athletic Facilities: Robert Strange Basketball Courts Lighting	$ -	$ 184,000	$ -	$ -	$ -	$ 184,000
	3CRPK2615	Greenville Loop Park	$ -	$ -	$ 1,000,000	$ -	$ -	$1,000,000
	3CRPK2010	Water Street Park	$ -	$ -	$ 1,217,690	$ -	$ -	$1,217,690
Infrastructure Total			**$753,432**	**$ 391,520**	**$ 3,327,805**	**$ -**	**$ -**	**$4,472,757**
Maintenance	3CRPR1310	Tree Mitigation Plantings	$112,500	$ 123,750	$ 156,274	$149,738	$164,711	$ 706,973
	3CRPK2115	Riverwalk Maintenance	$ -	$ 225,000	$ 225,000	$225,000	$225,000	$ 900,000
	3CRPK2125	Olsen Park Building & Barn*	$ -	$ 244,891	$ -	$ -	$ -	$ 244,891
	3CRPK1860	Riverfront Park Site Development**			$ 9,469			$ 9,469
	3CRPK1863	Soccer Complex**			$ 40,944			$ 40,944
	300CB26150	Interest (Arbitrage)***	$ -	$ 189,000	$ 100,000	$ -	$ -	$ 289,000
Maintenance Total			**$ 112,500**	**$ 782,641**	**$ 531,687**	**$ 374,738**	**$ 389,711**	**$ 2,191,277**
Total Parks and Recreation Fund Expenditures			**$865,932**	**$1,174,161**	**$ 3,859,492**	**$374,738**	**$389,711**	**$6,664,034**
Summary of Revenue Types								
Infrastructure		Debt Svc Paygo 80/20 FY25-29	$150,686	$ 78,304	$ 1,839,713	$ -	$ -	$2,068,703
		Install Fin 80/20 FY25-29	$602,746	$ 313,216	$ 1,488,092	$ -	$ -	$2,404,054
Infrastructure Total			**$753,432**	**$ 391,520**	**$ 3,327,805**	**$ -**	**$ -**	**$4,472,757**
Maintenance		Payment In Lieu Tree Removal	$112,500	$ 123,750	$ 156,274	$149,738	$164,711	$ 706,973
		General Fund	$ -	$ 225,000	$ 225,000	$225,000	$225,000	$ 900,000
		Interest on Investments	$ -	$ 189,000	$ 149,813	$ -	$ -	$ 338,813
		Miscellaneous	$ -	$ -	$ 600	$ -	$ -	$ 600
		FEMA/Homeland Security	$ -	$ 244,891	$ -	$ -	$ -	$ 244,891
Maintenance Total			**$112,500**	**$ 782,641**	**$ 531,687**	**$374,738**	**$389,711**	**$2,191,277**
Total Parks and Recreation Fund Revenue			**$ 865,932**	**$ 1,174,161**	**$ 3,859,492**	**$ 374,738**	**$389,711**	**$6,664,034**

**Represents funding switch due to FEMA reimbursements, not a new CIP project*

*** Appropriating interest earnings to an existing project*

****Represents transfers of interest earnings to be remitted as arbitrage rebates*

Greenfield Lake Structures – Lions Bridge Reconstruction

Project Code: 3CRPK2510
FY27 Appropriated Amount: $1,110,115
Project Type: Infrastructure
FY27 Primary Funding Source: Debt (80/20)

Description: A November 2023 report by a third-party engineering firm identified Lions Bridge as an immediate safety hazard. The 40-year-old bridge was closed to the public and demolished in early 2025. Lions Bridge was the only structure that crossed the lake, providing additional access to the trail system, gardens, and amenities.

Greenville Loop Park

Project Code: 3CRPK2615
FY27 Appropriated Amount: $1,000,000
Project Type: Infrastructure
FY27 Primary Funding Source: Debt (80/20)

Description: Planning, engagement, and design phase for new park acquisition.

Water Street Park

Project Code: 3CRPK2010
FY27 Appropriated Amount: $1,217,690
Project Type: Infrastructure
FY27 Primary Funding Source: Debt (80/20)



Description: The Water Street Park will renovate the old riverfront park space along Water Street in front of the Federal Building between Market and Princess Street. Improvements include the creation of an event plaza, new benches and stools, decorative lights and Riverwalk handrails, new hardscaping and landscaping, a decorative fountain, and new streetscaping along the road.

Tree Mitigation Plantings

Project Code: 3CRPR1310
FY27 Appropriated Amount: $156,274
Project Type: Maintenance
FY27 Primary Funding Source: Payment In Lieu Tree Removal

Description: The Tree Mitigation Plantings Project exists to fund ongoing street tree replacements within the city's rights of way and other public properties.

Riverwalk Maintenance

Project Code: 3CRPK2115
FY27 Appropriated Amount: $225,000
Project Type: Maintenance
FY27 Primary Funding Source: Cash



Description: The project funds routine maintenance associated with the Riverwalk. Types of repairs and maintenance include banner replacement, site furnishing repair/replacement, post, cap and rail replacement, electrical repairs to lighting, replacement of decking and occasional structural repairs.

Public Facilities Fund

Project Type	Project Code	Project Name	Adopted FY25	Adopted FY26	Adopted FY27	Planned FY28	Planned FY29	Total FY25-FY29
Summary of Project Expenditures								
Infrastructure	4GGMF2120	City Hall / Thalian Hall	$ 41,249	$ 455,000	$ -	$ -	$ -	$ 496,249
	4GGMF2510	Roofing Replacements	$ 410,084	$ 314,067	$ -	$ -	$ -	$ 724,151
	4GGMF9513	ADA Compliance	$ 206,246	$ -	$ -	$ -	$ -	$ 206,246
	3CRPK2125	Florence Recovery - Bldgs*	$ -	$ (244,891)	$ -	$ -	$ -	$ (244,891)
	400CB26150	Interest (Arbitrage)**	$ -	$ 211,000	$ -	$ -	$ -	$ 211,000
Infrastructure Total			**$ 657,579**	**$ 735,176**	**$ -**	**$ -**	**$ -**	**$ 1,392,755**
Maintenance	**4GGMF2610**	525 North 4th Street Repairs	$ -	$ 36,312	$ 36,312	$36,312	$36,312	$ 145,248
	4GGMF2320	929 N. Front Street Purchase/Renov***	$ -	$ -	$ 45,367	$ -	$ -	$ 45,367
	4GGMF1705	Building Maintenance***	$ -	$ -	$ 4,490	$ -	$ -	$ 4,490
	4GGMF2620	Leased Facilities Repair	$ -	$ -	$ 1,701,370	$ -	$ -	$ 1,701,370
	4GGMF0690	Northern Warehouse Purch	$ -	$ -	$ 8,424	$ -	$ -	$ 8,424
	400CB26150	Interest (Arbitrage) **	$ -	$ -	$ 100,000	$ -	$ -	$ 100,000
Maintenance Total			**$ -**	**$ 36,312**	**$ 1,895,963**	**$36,312**	**$36,312**	**$2,004,899**
Public Facilities Expenditures Total			**$ 657,579**	**$ 771,488**	**$ 1,895,963**	**$ 36,312**	**$ 36,312**	**$ 3,397,654**

Summary of Revenue Types		Debt Svc Paygo 80/20 FY25-29	$ 90,267	$ 153,814	$ -	$ -	$ -	$ 244,081
Infrastructure		General Fund	$ 206,246	$ -	$ -	$ -	$ -	$ 206,246
		Install Fin 80/20 FY25-29	$ 361,066	$ 615,253	$ -	$ -	$ -	$ 976,319
		Interest on Investments	$ -	$ 211,000	$ -	$ -	$ -	$ 211,000
		Florence Recovery - Bldgs	$ -	$ (244,891)	$ -	$ -	$ -	$ (244,891)
Infrastructure Total			**$ 657,579**	**$ 735,176**	**$ -**	**$ -**	**$ -**	**$ 1,392,755**
Maintenance		Interest on Investments			$ 116,829			$ 116,829
		Misc. Other		$ 36,312	$ 1,746,106	$36,312	$36,312	$ 1,855,042
		Install Fin, Issue Prem	$ -	$ -	$ 33,028	$ -	$ -	$ 33,028
Maintenance Total			**$ -**	**$ 36,312**	**$ 1,895,963**	**$ 36,312**	**$ 36,312**	**$ 2,004,899**
Total Public Facilities Revenue Total			**$ 657,579**	**$ 771,488**	**$ 1,895,963**	**$ 36,312**	**$ 36,312**	**$ 3,397,654**

**Represents funding switch due to FEMA reimbursements, not a new CIP project*

*** Represents transfers of interest earnings to be remitted as arbitrage rebates*

****Appropriating interest earnings to an existing project*

525 North 4th Street Repairs

Project Code: 4GGMF2610
FY27 Appropriated Amount: $36,312
Project Type: Maintenance
FY27 Primary Funding Source: Misc. Other

Description: As part of the city's lease agreement with WMPO for using the city's facility at 525 N. 4th Street, the rental income will be allocated to a project aimed at funding maintenance and repairs to the facility.



Leased Facilities Repair

Project Code: 4GGMF2620
FY27 Appropriated Amount: $1,701,370
Project Type: Maintenance
FY27 Primary Funding Source: Misc Other



Description: The project will receive funding from rental income generated by leases at the Skyline Center and 115 N. 3rd Street.
This funding will be allocated for the operation, maintenance, and repairs of these locations.

Public Improvement Fund

Project Type	Project Code	Project Name	Adopted FY25	Adopted FY26	Adopted FY27	Planned FY28	Planned FY29	Total FY25-FY29
Summary of Project Expenditures								
Maintenance	5CRPK25015	Park Facilities Maintenance	$ 810,000	$ 210,000	$ 146,000	$ 133,100	$ 146,410	$ 1,445,510
	5CRPK25016	Riverwalk Maintenance	$ 225,000		$ -	$ -	$ -	$ 225,000
	5CRPK25017	Riverwalk Structural	$ 522,645	$ 1,213,870	$ 309,654	$ 136,250	$ 186,250	$ 2,368,669
	5GGCP2501	Dedicated 1 Cent - Contingency	$ 65,000	$ 30,000	$ 464,226	$ 546,690	$ 723,612	$ 1,829,528
	5GGMF25011	Building Maintenance	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ 650,000	$ 3,250,000
	5TRST25012	Dirt Street Paving	$ 50,000	$ -	$ 70,000	$ -	$ 72,000	$ 192,000
	5TRST25013	Annual Pavement Markings	$ 216,450	$ 222,300	$ 226,200	$ 230,100	$ 235,950	$ 1,131,000
	5TRST25014	Trail Repair & Preservation	$ 60,000	$ 66,000	$ 72,600	$ 79,860	$ 87,846	$ 366,306
	5TRBR26102	Bridge Repair	$ -	$ 30,000	$ -	$ 395,000	$ -	$ 425,000
	5GGMF26101	Generator Replacements	$ -	$ 322,443	$ -	$ 166,339	$ 252,801	$ 741,583
Maintenance Total			**$ 2,599,095**	**$ 2,744,613**	**$ 1,938,680**	**$ 2,337,339**	**$ 2,354,869**	**$ 11,974,596**
Total Public Improvement Fund Expenditures			**$ 2,599,095**	**$ 2,744,613**	**$ 1,938,680**	**$ 2,337,339**	**$ 2,354,869**	**$ 11,974,596**
Summary of Revenue Types								
Maintenance		Debt Svc Paygo Dedicated 1 Cent	$2,374,095	$2,744,613	$ 1,938,680	$2,337,339	$2,354,869	$ 11,749,596
		General Fund	$ 225,000	$ -	$ -	$ -	$ -	$ 225,000
Maintenance Total			**$ 2,599,095**	**$ 2,744,613**	**$ 1,938,680**	**$ 2,337,339**	**$ 2,354,869**	**$ 11,974,596**
Grand Total			**$ 2,599,095**	**$ 2,744,613**	**$ 1,938,680**	**$ 2,337,339**	**$ 2,354,869**	**$ 11,974,596**

Park Facilities Maintenance

Project Code: 5CRPK25015
FY27 Appropriated Amount: $146,000
Project Type: Maintenance
FY27 Primary Funding Source: Cash



Description: The parks facilities maintenance project is classified as a parent project; Funds appropriated to this project can be expended from the project or moved to a child project throughout the year.
The project includes on-going upgrades, enhancements and improvements to city parks, grounds, landscapes and athletic fields. Maintenance is needed for aesthetic improvements and to meet safety requirements.

Riverwalk Structural

Project Code: 5CRPK25017
FY27 Appropriated Amount: $309,654
Project Type: Maintenance
FY27 Primary Funding Source: Cash



Description: Part of the bucket project to fund maintenance and repair efforts related to the riverfront maintenance projects.

Building Maintenance



Project Code: 5GGMF25011
FY27 Appropriated Amount: $650,000
Project Type: Maintenance
FY27 Primary Funding Source: Cash

Description: The Building Maintenance project is classified as a parent project. Funds appropriated to this project can be expended from the project or moved to a child project throughout the year. The scope of this project is to make improvements to multiple city facilities. The improvements are imperative to ensure that city facilities continue to function as a safe place to do business for both our employees and citizens.

Dirt Street Paving

Project Code: 5TRST25012
FY27 Appropriated Amount: $70,000
Project Type: Maintenance
FY27 Primary Funding Source: Cash

Description: The project funds improvements to existing dirt streets, converting identified streets to paved roads.

Annual Pavement Markings



Project Code: 5TRST25013
FY27 Appropriated Amount: $226,200
Project Type: Maintenance
FY27 Primary Funding Source: Cash

Description: The Annual Pavement Marking Project exists to fund regular, reoccurring maintenance to existing pavement markings along City-owned roadways based on Transmap Corporation's survey and areas identified by staff. The scope of work includes crosswalks, markings and striping (white/yellow/stop bar). The general approach is to engage a contractor to provide maintenance beyond what can be accomplished by in-house crews, based on considerations such as: volume of work and safety considerations (e.g., high-volume roads, night work, flagging, attenuator vehicle, etc.).

Trail Repair & Preservation

Project Code: 5TRST25014
FY27 Appropriated Amount: $72,600
Project Type: Maintenance
FY27 Primary Funding Source: Cash



Description: The project funds a Trail Rehabilitation Program to maintain quality control and conduct regular inspections of the City's greenway system. The project will repair and replace asphalt based on the life-cycle outlined in the Wilmington/New Hanover County Comprehensive Greenway Plan. The schedule for asphalt replacement may be extended by applying pavement preservation techniques. The goal of this project is to focus on pavement preservation for the City's trail system, with some minor asphalt repairs potentially needed, to extend the trail system's lifespan. Asphalt replacement will be addressed as necessary in the future through additional funding or CIP.

Stormwater Fund

Project Type	Project Code	Project Name	Adopted FY25	Adopted FY26	Adopted FY27	Planned FY28	Planned FY29	Total FY25-FY29
Summary of Project Expenditures								
Infrastructure	7DC0910	Wisteria/Clearbrook Area**	$ 2,568,409		$ 4,326	$ -	$ -	$ 2,572,735
	7DC1310	Brookshire/Beasley Drainage	$ 4,887,728	$ -	$ 4,000,000	$ -	$ -	$ 8,887,728
	7DC1410	Clear Run Branch Drainage	$ -	$ 6,134,699	$ 156,048	$ -	$ -	$ 6,290,747
	7DC1510	Old McCumbers Outfall	$ -	$ -	$ -	$ 843,117	$ 5,321,497	$ 6,164,614
	7DC2510	Culvert Replacement - Kelly Rd	$ 499,186	$ -	$ 142,044	$ 2,706,158	$ -	$ 3,347,388
	7DC2720	Greenville Loop Rd / Darby / Harvest Grove Lane	$ -	$ -	$ 57,107	$ 689,830	$ -	$ 746,937
	TBD	Whiskey Creek Branch : Phase 1	$ -	$ -	$ -	$ -	$ 600,000	$ 600,000
	7DC2730	Wrightsville Avenue Drainage: Phase 2	$ -	$ -	$ 248,420	$ 859,675	$ -	$ 1,108,095
	7DC2010	Pirate's Cove Drainage Imprv.	$ -	$ 788,560	$ 306,390	$ -	$ -	$ 1,094,950
	7DCEM1901	Florence Recovery - Stormwater*	$ -	$ (235,685)	$ -	$ -	$ -	$ (235,685)
	7DC2710	Elisha Dr. / Camberly Dr. / Gregory Rd. Drainage Improvements	$ -	$ -	$ 473,895	$ 2,158,488	$ -	$ 2,632,383
Infrastructure Total			**$ 7,955,323**	**$ 6,687,574**	**$ 5,388,230**	**$ 7,257,268**	**$ 5,921,497**	**$ 33,209,892**
Maintenance	7DC1720	Storm Drain Rehab	$ 3,577,201	$ 4,288,593	$ 2,900,000	$ 2,900,000	$ 2,900,000	$ 16,565,794
Maintenance Total			**$ 3,577,201**	**$ 4,288,593**	**$ 2,900,000**	**$ 2,900,000**	**$ 2,900,000**	**$ 16,565,794**
Total Stormwater Fund Expenditures			**$11,532,524**	**$10,976,167**	**$ 8,288,230**	**$10,157,268**	**$ 8,821,497**	**$ 49,775,686**
Summary of Revenue Types								
Infrastructure		Revenue Bond Proceeds	$ 7,456,137	$ 4,043,863		$ 6,178,503	$ 5,321,497	$ 23,000,000
		Storm Water Management	$ 499,186	$ 1,502,243	$ 3,279,436	$ 1,078,765	$ 600,000	$ 6,959,630
		Interest on Investments	$ -		$ 2,108,794	$ -	$ -	$ 2,108,794
		FEMA/Homeland Security	$ -	$ 1,141,468	$ -	$ -	$ -	$ 1,141,468
Infrastructure Total			**$ 7,955,323**	**$ 6,687,574**	**$ 5,388,230**	**$ 7,257,268**	**$ 5,921,497**	**$ 33,209,892**
Maintenance		Storm Water Management	$ 3,577,201	$ 4,288,593	$ 2,900,000	$ 2,900,000	$ 2,900,000	$ 16,565,794
Maintenance Total			**$ 3,577,201**	**$ 4,288,593**	**$ 2,900,000**	**$ 2,900,000**	**$ 2,900,000**	**$ 16,565,794**
Total Stormwater Fund Revenues			**$11,532,524**	**$10,976,167**	**$ 8,288,230**	**$10,157,268**	**$ 8,821,497**	**$ 49,775,686**

**Represents funding switch due to FEMA reimbursements, not a new CIP project*

*** Appropriating interest earnings to an existing project*

Brookshire / Beasley Drainage

Project Code: 7DC1310
FY27 Appropriated Amount: $4,000,000
Project Type: Infrastructure
FY27 Primary Funding Source: Revenue Bond Proceeds

Description: The project includes the replacement of culverts, drainage elements, etc. under multiple city streets and in drainage easements as originally identified in the 1998 Stormwater Master Plan.

Clear Run Branch Drainage

Project Code: 7DC1410
FY27 Appropriated Amount: $156,048
Project Type: Infrastructure
FY27 Primary Funding Source: Parking

Description: This project will involve the installation of large box culverts (pipes) to convey stormwater under College Acres Drive and Mallard St. This project also includes major stream restoration and floodplain creation to increase flood storage capacity and improve the natural characteristics of Clear Run Branch stream.

Culvert Replacement: Kelly Rd

Project Code: 7DC2510
FY27 Appropriated Amount: $142,044
Project Type: Infrastructure
FY27 Primary Funding Source: Storm Water Management

Description: The project includes the removal and replacement of culverts under and along Kelly Road and associated city street as originally identified in the 2002 Stormwater Master Plan.

Greenville Loop Rd / Darby / Harvest Grove Lane

Project Code: 7DC2720
FY27 Appropriated Amount: $57,107
Project Type: Infrastructure
FY27 Primary Funding Source: Storm Water Management

Description: The project includes the removal and replacement of culverts under and along Greenville Loop Road at the general locations of Greenville Loop Rd at Harvest Grove Lane and Lismore Way. The project area along Greenville Loop Rd. is generally from Greenville Sound Rd. to Clearbrook Drive.

Wrightsville Avenue Drainage: Phase 2

Project Code: 7DC2730
FY27 Appropriated Amount: $248,420
Project Type: Infrastructure
FY27 Primary Funding Source: Interest Earnings

Description: This project will mitigate flooding for the 10-yr storm event (design storm) for the drainage areas in this sub-watershed. Project will also acquire easements across private property for long term maintenance of drainage system where none exist currently. The project area generally includes Rogers Rd., New Orleans Place, Wrightsville Place, Wrightsville Ave. culvert to outfall in marsh.

Pirates Cove Drainage Improvements

Project Code: 7DC2010
FY27 Appropriated Amount: $306,390
Project Type: Infrastructure
FY27 Primary Funding Source: Storm Water Management

Description: Located in the Hewlett's Creek watershed, this project combines the installation of new culverts with enhancements to the open channels of the existing stormwater system in the Pirates Cove development

Elisha Dr. / Camberly Dr. / Gregory Rd. Drainage Improvements

Project Code: 7DC2710
FY27 Appropriated Amount: $473,895
Project Type: Infrastructure
FY27 Primary Funding Source: Storm Water Management

Description: This project includes drainage improvements along Elisha, Camberly and Gregory Streets. Old and undersized corrugated metal pipes will be replaced with new reinforced concrete pipes in order to mitigate local flooding issues and provide better long term drainage service in this neighborhood.

Storm Drainage Rehabilitation

Project Code: 7DC1720
FY27 Appropriated Amount: $2,900,000
Project Type: Maintenance
FY27 Primary Funding Source: Storm Water Management

Description: The Stormwater Drain Rehabilitation project exists to fund emergency repairs and maintenance to existing stormwater system within the City's stormwater inventory.

Golf Fund

Project Type	Project Code	Project Name	Adopted FY25	Adopted FY26	Adopted FY27	Planned FY28	Planned FY29	Total FY25-FY29
Summary of Project Expenditures								
Summary of Project Expenditures								
Maintenance	9GF2310	Municipal Golf Course Improvements	$ (299,801)	$419,931	$ 120,590	$270,000	$270,000	$ 780,720
	9GF2510	Golf Course Irrigation	$1,840,000	$ -	$ -	$ -	$ -	$1,840,000
Maintenance Total			**$1,540,199**	**$419,931**	**$ 120,590**	**$270,000**	**$270,000**	**$2,620,720**
Total Golf Fund Expenditures			**$1,540,199**	**$419,931**	**$ 120,590**	**$270,000**	**$270,000**	**$2,620,720**
Summary of Revenue Types								
Maintenance		Golf Fund	$1,540,199	$419,931	$ 120,590	$270,000	$270,000	$2,620,720
Maintenance Total			**$1,540,199**	**$419,931**	**$ 120,590**	**$270,000**	**$270,000**	**$2,620,720**
Total Golf Fund Revenues			**$ 1,540,199**	**$ 419,931**	**$ 120,590**	**$ 270,000**	**$ 270,000**	**$ 2,620,720**

Municipal Golf Course Improvements

Project Code: 9GF2310
FY27 Appropriated Amount: $120,590
Project Type: Maintenance
FY27 Primary Funding Source: Golf

Description: Staff, with approval from the Golf Course Advisory Board, has a five-year Capital Master Plan (2023-2027) that outlines prioritized improvements for the golf course. This is a recurring project funded through unassigned fund balance, or a loan or grant from the City's general fund.



Parking Fund

Project Type	Project Code	Project Name	Adopted FY25	Adopted FY26	Adopted FY27	Planned FY28	Planned FY29	Total FY25-FY29
Summary of Project Expenditures								
Infrastructure	8PF2610	Parking Facilities Major Repairs		$500,000	$ 500,000			$1,000,000
	8PF2710	Equipment & Technology			$ 375,000			$ 375,000
Infrastructure Total			**$ -**	**$500,000**	**$ 875,000**	**$ -**	**$ -**	**$1,375,000**
Maintenance	8PF1715	Camera Replacement Decks	$50,000	$ 50,000	$ 50,000	$ -	$ -	$ 150,000
	8PF2320	929 Front Street Parking Deck			$ 10,373			$ 10,373
Maintenance Total			**$50,000**	**$ 50,000**	**$ 60,373**	**$ -**	**$ -**	**$ 160,373**
Total Parking Fund Expenditures			**$ 50,000**	**$ 550,000**	**$ 935,373**	**$ -**	**$ -**	**$ 1,535,373**
Summary of Revenue Types								
Infrastructure		Parking Facilities	$ -	$500,000	$ 875,000	$ -	$ -	$1,375,000
Infrastructure Total			$ -	$500,000	$ 875,000	$ -	$ -	$1,375,000
Maintenance		Parking Facilities	$50,000	$ 50,000	$ 50,000	$ -	$ -	$ 150,000
		Investment Interest			$ 10,373			$ 10,373
Maintenance Total			**$50,000**	**$ 50,000**	**$ 60,373**	**$ -**	**$ -**	**$ 160,373**
Total Parking Fund Revenues			**$ 50,000**	**$ 550,000**	**$ 935,373**	**$ -**	**$ -**	**$ 1,535,373**

Parking Facilities Major Repairs

Project Code: 8PF2610
FY27 Appropriated Amount: $500,000
Project Type: Infrastructure
FY27 Primary Funding Source: Parking

Description: This project will address the ongoing structural repair needs of the city's parking decks, following the recommendations provided by consulting structural engineers.



Camera Replacement Decks

Project Code: 8PF1715
FY27 Appropriated Amount: $50,000
Project Type: Maintenance
FY27 Primary Funding Source: Parking

Description: The Parking Division has upgraded and/or installed new security camera systems at all of its structured parking facilities since 2017. This project extends to the Skyline Center, 929 N. Front St. parking deck.

Parking Equipment & Technology

Project Code: 8PF2710
FY27 Appropriated Amount: $375,000
Project Type: Infrastructure
FY27 Primary Funding Source: Parking

Description: This project will modernize the City's parking facilities through updated technology and equipment. Improvements include vehicle counting and occupancy systems, upgraded meters, parking access and revenue control systems, frictionless parking options, enhanced safety and surveillance features, curb management tools, micromobility integration, and improved wayfinding. These upgrades will strengthen facility resiliency and improve the customer experience.

The following lists the Programmed Unfunded projects. These projects align with the city's strategies and priorities but could not be funded in the current multi-year plan. When funding becomes available, these projects will be considered first.

FY25-FY29 Programmed Unfunded by Functional Area

Projects	FY25	FY26	FY27	FY28	FY29
Parks & Recreation					
Athletic Facilities: LCS sites	$ 4,017,843	$ 3,299,408	$ 9,365,512	$ 23,085	$ 153,507
Greenfield Lake Structures	$ 653,432	$ 207,520			
Park Facilities Maintenance	$ 1,146,061	$ 815,090	$ 648,560	$ 713,416	$ 832,758
Parks & Recreation Total	**$ 5,817,336**	**$ 4,322,018**	**$ 10,014,072**	**$ 736,501**	**$ 986,265**
Public Facilities					
Building Maintenance	$ 577,488	$ 498,501	$ 1,081,031	$ 568,021	$ 564,160
Generator Replacements			$ 234,813	$ 212,784	$ 223,581
Thalian Hall Exterior Improvement		$ 330,000			
Public Facilities Total	**$ 577,488**	**$ 828,501**	**$ 1,315,844**	**$ 780,805**	**$ 787,741**
Streets, Sidewalks & Trails					
17th St Halyburton Park Access Improvements	$ 753,795				
17th St. Multi-Use Path	$ 1,181,295				
4th St. Bridge Replacement		$ 6,416,920			
College Acres Area Sidewalks: College Rd to Eastwood	$ 1,178,835				
College Rd Bike, Pedestrian, & Aesthetic Enhancements				$ 174,961	$ 2,326,811
Coordinated Improvements w/ CFPUA		$ 500,000		$ 500,000	
Downtown Alleys	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
Downtown Greenway Phase 1		$ 1,881,194	$ 10,450,557		
Downtown Greenway Phase 2				$ 733,551	
Greater Downtown Bicycle & Pedestrian Enhancements	$ 160,562	$ 252,133	$ 917,155		
Hospital Plaza Dr Multi-Use Path: Lake Shore Drive to 17th St.	$ 1,051,890				
Independence Blvd Multi-Use Path & Aesthetic Enhancements					$ 5,301,617
Independence Blvd Widening Carolina Beach Rd to River Rd	$ 3,008,250	$ 16,393,024			
Market St. Scape: Water St. to Second St.	$ 6,874,350				
Masonboro Loop Trail Phase 3		$ 1,525,964	$ 2,762,341		
Medical Center Drive Sidewalks	$ 294,003	$ 1,456,305			
MLK College Interchange Upgrade		$ 2,217,943			
MLK Market Eastwood Interchange					$ 3,475,227
Pine Grove Bridge Replacement		$ 3,583,568			
Pine Grove Drive Multi-Use Path		$ 2,800,000			
River Rd Widening at RiverLights	$ 5,330,955				
Riverwalk: Tidal Marsh Extension	$ 9,003,652				
S Front St. St.scape: Market to Orange	$ 4,313,400				
S Front St. St.scape: Orange to Nun St			$ 5,199,319		
S. College Rd Sidewalk: Holly Tree to Long Leaf Hills	$ 426,516	$ 1,824,222			
Shipyard Boulevard Multi-Use Path Phase 1		$ 527,025	$ 107,816	$ 3,281,718	
Shipyard Boulevard Multi-Use Path Phase 2				$ 420,789	$ 57,714
Shipyard Boulevard Multi-Use Path Phase 3					$ 543,669
Wilshire Boulevard Bike Lane & Sidewalks	$ 9,049,133	$ 9,830,841			
Streets, Sidewalks & Trails Total	**$ 42,776,636**	**$ 49,359,139**	**$ 19,587,188**	**$ 5,261,019**	**$ 11,855,038**
Grand Total	**$ 49,171,460**	**$ 54,509,658**	**$ 30,917,104**	**$ 6,778,325**	**$ 13,629,044**

DEBT MANAGEMENT

The City of Wilmington periodically issues long-term debt to finance capital improvements and major equipment purchases. Examples of projects and major equipment financed by long term debt instruments include the construction of a new police station, the purchase of a new fire truck, the construction of a new roadway, etc. The City issues debt to finance these items to 1) spread out the costs of these items and preserve adequate cash flow to meet operating expenses, and 2) to equitably distribute the costs of these items among the current and future citizens of the City. Long term debt instruments utilized by the City of Wilmington include general obligation bonds, limited obligation bonds, installment purchase contracts, revenue bonds, and interlocal agreements.

The City continues to maintain a strong financial position, due in part to its effective management of long-term debt. The City strives to maintain a balance between debt financing and the "pay-as-you-go" approach. City staff continually work to secure the most favorable interest rates for the City's debt issues. The North Carolina Local Government Commission reviews all bonded debt issues and other debt issues of at least five years' maturity to determine the City's ability to repay the debt and maintain a solid financial position. Furthermore, for most bonded debt and some other debt instruments, the City receives a credit rating from Standard & Poor's Ratings Services, Moody's Investors Services, and Fitch Ratings. The City used Standard & Poor's and Moody's for their debt issuance and refunding in May of 2026, with Standard & Poor's having a rating of AA+ for both the 2026 LOBs issuance and 2026 Storm Water Fee Refunding Revenue Bonds, and Moody's having a rating of Aa1 and Aa2 for the LOBs and Refunding Revenue Bonds respectively, which is an indicator of the City's financial stability.

Outstanding Bonded Debt

The City of Wilmington's outstanding bonded debt is comprised of debt incurred from the issuance of general obligation bonds. General obligation bonds require voter approval because they pledge the taxing power of the City.

As of June 30, 2026, the total outstanding bonded debt for the City is $59.6 million. Outstanding general bonded debt is budgeted in the Debt Service Fund and retired with general tax revenues (property tax, sales tax, etc.) collected annually.

Table: Total Debt

ISSUE DATE	MATURITY DATE	SERIES	OUTSTANDING PRINCIPAL JUNE 30, 2026	PRINCIPAL TO BE RETIRED FY 2026-27	OUTSTANDING PRINCIPAL JUNE 30, 2027
General Debt					
26-Jun-14	1-Jun-34	Public Improvement 2/3rds - Series 2014	1,200,000	150,000	1,050,000
7-Jun-16	1-Jun-36	Public Improvements, 2/3rds - Series 2016A	1,450,000	145,000	1,305,000
8-Jun-16	1-Sep-28	Pub Improv/Streets-Refunding - Series 2016B	1,975,000	665,000	1,310,000
31-May-18	1-Jun-38	Street and Sidewalk - Series 2018	9,180,000	765,000	8,415,000
21-May-20	1-Jun-40	Parks and Recreation - Series 2020	11,305,000	810,000	10,495,000
4-May-21	1-May-41	Parks and Rec/Street and Sidewalk - Series 2021A	32,250,000	2,150,000	30,100,000
4-May-21	1-Jul-31	Refunding Bonds - Series 2021C	2,270,000	375,000	1,895,000
TOTAL GENERAL DEBT			**59,630,000**	**5,060,000**	**54,570,000**
TOTAL BONDED DEBT			**59,630,000**	**5,060,000**	**54,570,000**

Other Outstanding Debt

The City also relies on other debt instruments to finance capital improvements and major equipment purchases. These other debt instruments do not pledge the taxing power of the City. In most cases, the physical asset being purchased or constructed is pledged as collateral in the event that the City defaults on its obligation. Other debt instruments utilized by the City include revenue bonds, limited obligation bonds, installment purchase contracts, and interlocal agreements.

As of June 30, 2026, the total other outstanding debt for the City is $227.1 million. Total other outstanding governmental general debt at June 30, 2026, is approximately $141.7 million. Other outstanding general debt is budgeted in the Debt Service Fund and retired with general tax revenues (property tax, sales tax, etc.) collected annually.

• Total other outstanding general debt on June 30, 2026, for the Convention Center Fund is approximately $36 million and represents issuance for the construction of the Convention Center and Parking Deck. This debt is retired with proceeds from the room occupancy tax.

• Total other outstanding debt on June 30, 2026, for the Stormwater Management Fund is approximately $12.6 million. Outstanding debt for Storm Water projects is retired with revenues earned from the Storm Water enterprise.

• Total other outstanding debt on June 30, 2026, for the Parking Facilities Fund is approximately $34.7 million. Revenue from the parking decks and the on-street parking program pay for a portion of this installment debt; however, a majority of this debt is paid with general tax revenues.

• Total other outstanding general debt on June 30, 2026, for the Equipment Maintenance & Replacement Fund is $2.1million and represents issuance for the purchase of 800 MHz Motorola radios. This debt is retired with revenues earned from the Equipment Maintenance & Replacement Fund enterprise.

Other Outstanding Debt

ISSUE DATE	MATURITY DATE	INSTRUMENT	PURPOSE	OUTSTANDING PRINCIPAL JUNE 30, 2026	PRINCIPAL TO BE RETIRED FY 26-27	OUTSTANDING PRINCIPAL JUNE 30, 2027
General Debt						
24-May-16	1-Aug-28	Installment Debt	NHC Parks Bonds - Refund 2008	1,767,873	622,996	1,144,877
24-May-16	1-Aug-30	Installment Debt	NHC Parks Bonds - Refund 2010	1,232,685	251,505	981,180
11-May-17	1-Jun-37	2017 LOBs	Various Projects	6,490,000	590,000	5,900,000
28-May-20	1-Jun-40	2020A LOBs	Various Projects and Refunding	14,395,000	1,870,000	12,525,000
28-May-20	1-Jun-40	2020B LOBs	Police/Fire Training Facility/Range	6,630,000	475,000	6,155,000
28-May-20	1-Jun-40	2020C LOBs	Various Projects - Taxable	5,700,000	410,000	5,290,000
19-May-21	1-Jun-41	2021A LOBs	Various Projects	5,580,000	375,000	5,205,000
28-May-20	1-Jun-30	2021B LOBs	Taxable and Refunding	3,303,415	1,242,577	2,060,838
17-May-23	1-Jun-43	2023A LOBs	Various Projects	20,380,000	1,200,000	19,180,000
12-Jul-23	1-Sep-33	2023C LOBs	Skyline Campus Acquisition	10,200,000	-	10,200,000
12-Jul-23	1-Sep-43	2023D LOBs	Skyline Campus Acquisition	14,772,490	-	14,772,490
15-May-24	1-Jun-44	2024 LOBs	Various Projects and Refunding	24,415,000	2,215,000	22,200,000
21-May-26	1-Jun-44	2026 LOBs	Various Projects and Refunding	26,825,000	1,850,000	24,975,000
TOTAL GENERAL DEBT				**141,691,463**	**11,102,078**	**130,589,385**
Convention Center Fund Debt						
1-Jun-36	1-Jun-38	2016 LOBs	Refunding of 2008A & 2008B COPs	11,350,000	-	11,350,000
21-May-26	1-Jun-44	2026 LOBs	Refunding of 2016 LOBs	24,635,000	2,200,000	22,435,000
TOTAL CONVENTION CENTER FUND DEBT				**35,985,000**	**2,200,000**	**33,785,000**
Storm Water Management Debt						
21-May-26	1-Jun-40	2026 Revenue Bonds	Various Projects	12,620,000	860,000	11,760,000
TOTAL STORM WATER MANAGEMENT DEBT				**12,620,000**	**860,000**	**11,760,000**
Parking Facilities Debt						
28-May-20	1-Jun-40	2020C LOBs	Installment Financing	18,605,000	1,330,000	17,275,000
28-May-20	1-Jun-30	2021B LOBs	Taxable and Refunding	781,585	397,423	384,162
12-Jul-23	1-Sep-43	2023D LOBs	Skyline Parking Deck	15,317,510	-	15,317,510
TOTAL PARKING FACILITIES DEBT				**34,704,095**	**1,727,423**	**32,976,672**
21-May-26	1-Jun-31	2026 LOBs	Motorola 800 MHz Radios	2,100,000	420,000	1,680,000
TOTAL EQUIPMENT MAINTENANCE & REPLACEMENT FUND DEBT				**2,100,000**	**420,000**	**1,680,000**
TOTAL OTHER DEBT				**227,100,558**	**16,309,501**	**210,791,057**

Annual Debt Service Requirements: Outstanding Bonded Debt and Other Debt

	Debt Service Fund			Parking Facilities Fund		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL PAYMENT	PRINCIPAL	INTEREST	TOTAL PAYMENT
2026-27	16,162,078	8,329,034	24,491,112	1,727,423	1,269,660	2,997,083
2027-28	16,063,786	7,600,618	23,664,404	1,714,162	1,236,513	2,950,675
2028-29	15,190,281	6,918,328	22,108,609	1,330,000	1,201,584	2,531,584
2029-30	14,003,743	6,283,334	20,287,077	1,325,000	1,172,444	2,497,444
2030-31	12,409,085	5,667,050	18,076,135	1,325,000	1,142,088	2,467,088
2031-32	15,565,000	5,055,233	20,620,233	1,325,000	1,110,407	2,435,407
2032-33	13,915,000	4,406,880	18,321,880	1,330,000	1,077,401	2,407,401
2033-34	13,920,000	3,828,383	17,748,383	1,330,000	1,042,941	2,372,941
2034-35	11,857,740	3,295,824	15,153,564	2,862,260	969,509	3,831,769
2035-36	10,947,740	2,846,312	13,794,052	2,862,260	856,441	3,718,701
2036-37	10,797,740	2,439,363	13,237,103	2,862,260	738,731	3,600,991
2037-38	10,207,740	2,036,178	12,243,918	2,862,260	621,021	3,483,281
2038-39	9,442,740	1,652,150	11,094,890	2,862,260	503,311	3,365,571
2039-40	9,437,740	1,292,580	10,730,320	2,862,260	385,601	3,247,861
2040-41	7,067,740	932,859	8,000,599	1,532,260	267,891	1,800,151
2041-42	4,547,740	651,372	5,199,112	1,532,260	191,278	1,723,538
2042-43	4,545,285	424,046	4,969,331	1,529,715	114,729	1,644,444
2043-44	3,350,285	196,782	3,547,067	1,529,715	38,243	1,567,958
2044-45	945,000	75,600	1,020,600	-	-	-
2045-46	945,000	37,800	982,800	-	-	-
Totals	201,321,463	63,969,726	265,291,189	34,704,095	13,939,793	48,643,888

	Storm Water Management Fund			Convention Center Fund		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL PAYMENT	PRINCIPAL	INTEREST	TOTAL PAYMENT
2026-27	860,000	648,528	1,508,528	2,200,000	1,606,465	3,806,465
2027-28	920,000	588,000	1,508,000	2,350,000	1,462,250	3,812,250
2028-29	965,000	542,000	1,507,000	2,465,000	1,344,750	3,809,750
2029-30	1,010,000	493,750	1,503,750	2,590,000	1,221,500	3,811,500
2030-31	1,070,000	443,250	1,513,250	2,720,000	1,092,000	3,812,000
2031-32	1,120,000	389,750	1,509,750	2,855,000	956,000	3,811,000
2032-33	1,175,000	333,750	1,508,750	3,000,000	813,250	3,813,250
2033-34	670,000	275,000	945,000	3,145,000	663,250	3,808,250
2034-35	710,000	241,500	951,500	3,310,000	506,000	3,816,000
2035-36	745,000	206,000	951,000	3,675,000	340,500	4,015,500
2036-37	780,000	168,750	948,750	3,780,000	230,250	4,010,250
2037-38	825,000	129,750	954,750	3,895,000	116,850	4,011,850
2038-39	865,000	88,500	953,500	-	-	-
2039-40	905,000	45,250	950,250	-	-	-
Totals	12,620,000	4,593,778	17,213,778	35,985,000	10,353,065	46,338,065

	Equipment Maintenance & Replacement Fund		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL PAYMENT
2026-27	420,000	107,917	527,917
2027-28	420,000	84,000	504,000
2028-29	420,000	63,000	483,000
2029-30	420,000	42,000	462,000
2030-31	420,000	21,000	441,000
Totals	2,100,000	317,917	2,417,917

Legal Debt Margin

The North Carolina General Statutes set a legal limit on the amount of the debt that can be issued by a unit of local government. NCGS 159-55 sets the legal net debt limit at 8% of the City's assessed valuation. Net debt is total outstanding bonded debt (other than revenue bonds) plus other outstanding debt less bonded debt issued for water enterprise operations. The legal debt margin is the amount of debt that a unit of local government can legally incur at a given point in time.

As of June 30, 2026, the City of Wilmington could legally issue an additional $2.516 billion of debt. The City's net debt as of June 30, 2026, is estimated at .79% of the assessed valuation of the City, well below the 8% legal limit. The City's net debt as of June 30, 2027, is projected at .71% of the assessed valuation of the City.

Legal Debt Margin

	AS OF JUNE 30,2026	ESTIMATED AS OF JUNE 30,2027
Assessed Valuation	34,878,771,259	35,583,100,000
Legal Debt Limit (8% of Assessed Valuation)	2,790,301,701	2,846,648,000
Amount of Debt Applicable to Legal Debt Limit - NET DEBT		
General Obligation Bonds	59,630,000	54,570,000
Other Debt (excluding Revenue Bonds)	214,480,558	199,031,057
Gross Debt	274,110,558	253,601,057
TOTAL NET DEBT	**274,110,558**	**253,601,057**
PERCENT OF ASSESSED VALUATION	**0.79%**	**0.71%**
LEGAL DEBT MARGIN	**2,516,191,143**	**2,593,046,943**

* Does not account for any potential issuances of new debt in fiscal year 2027.

Net Direct Debt as a Percent of Operating Budget

The amount of annual debt service for net direct debt (to be retired with general tax revenues) as a percentage of the annual operating budget is another measure of a city's debt burden. It is the City's policy that annual debt service on tax supported debt shall not exceed 20% of the operating expenditures in the General Fund and the Debt Service Fund, including inter-fund transfers. For FY 2026-27, debt service for tax supported debt totals approximately $26.6 million.

The Debt Service Fund is currently supporting the completion of projects related to the 1st 80/20 CIP Plan, the voter approved Street and Sidewalk Bond, Parks and Recreation Bond, the Water Street Deck Redevelopment, the 2nd 80/20 CIP plan, the 1 cent maintenance CIP, the 3rd 80/20 CIP plan, and the acquisition of the Skyline Center.

For FY 2026-27, with a total General Fund and Debt Service Fund combined operating budget of approximately $205.5 million, annual debt service for tax supported debt of approximately $26.6 million represents 12.93% of the annual operating budget. No debt service for Stormwater Management Fund, Golf Enterprise Fund, Convention Center Fund or Equipment Maintenance and Replacement Fund is paid with general tax revenues. A portion of the debt service for the Parking Facilities Fund is paid with general tax revenues.

Table: Debt Service - % of Operating Budget

	FY 2026-27 OPERATING BUDGET*	FY 2026-27 TOTAL DEBT SERVICE*	FY 2026-27 % OF OPERATING BUDGET
General Fund and Debt Service Fund	205,510,887	26,578,437	12.93%

* Does not account for any potential issuances of new debt in fiscal year 2027.

ORDINANCES

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CERTIFIED TO BE A TRUE COPY.
CITY CLERK

Ordinance

City Council
City of Wilmington
North Carolina

Introduced By: Becky Hawke, City Manager **Date:** 5/19/2026

Ordinance Making Appropriations to the General Fund, Grant Projects, Financial Plans, Enterprise Fund, Debt Service Fund, Special Tax District, and Convention Center for the Fiscal Year Beginning July 1, 2026

LEGISLATIVE INTENT/PURPOSE:

WHEREAS, N.C.G.S. §159-8 requires local governments to operate under a balanced budget ordinance adopted and administered in accordance with the Local Government Budget & Fiscal Control Act; and,

WHEREAS, the budget ordinance is required to cover a fiscal year beginning July 1, and ending June 30; and,

WHEREAS, this ordinance appropriates funds to the General Fund, Grant Projects, Financial Plans, Enterprise Fund, Debt Service Fund, Special Tax District, and Convention Center for the Fiscal Year Beginning July 1, 2026.

THEREFORE, BE IT ORDAINED:

SECTION I: The following appropriations are hereby made to the General Fund, consistent with the Recommended Budget and any changes made during City Council's work sessions, and the following revenues are anticipated to be available during the fiscal year to meet these appropriations.

GENERAL FUND

Appropriation	
Operating	$176,229,486
Total Appropriations	**$176,229,486**
Revenues	
Property Tax	$96,079,328
Sales Tax	$48,500,500
Unrestricted Intergovernmental	$14,540,617
Restricted Intergovernmental	$4,134,540

266

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Charges for Services	$3,265,982
Miscellaneous	$2,185,935
License Fees & Permits	$2,565,364
Interest Earnings	$1,500,000
Fines & Forfeits	$137,642
Operating Transfer In	$250,000
Other Taxes	$564,600
Appropriated Fund Balance	$2,504,978
Total Revenues	**$176,229,486**

SECTION II: There is hereby a levied tax rate of $0.3315 per $100 valuation of taxable property as listed for taxes on January 1, 2026; $0.2697 per $100 valuation for General Fund, and $0.0618 per $100 valuation earmarked for Debt Service in support of past and current Capital Improvement Plans, Bond projects, and other collaborative public private partnership projects, and restricted in the Debt Service Fund for the purpose of raising revenue from current property tax as set forth in the foregoing estimate of revenues.

SECTION III. Pursuant to the provisions of N.C. General Statute §20-97(b1) and Chapter 5, §5-100 of the Wilmington City Code, City Council authorizes each owner of a motor vehicle displaying a current North Carolina State license plate and residing within the city to pay an annual license tax of twenty-five dollars ($25.00).

SECTION IV: City Council authorizes the funding of up to six (6) over hire positions in the Fire Department during the hiring process, as needed for the purpose of maintaining its full authorized strength throughout the year.

SECTION V: City Council authorizes the funding of up to twelve (12) over hire positions in the Police Department during the hiring process, as needed for the purpose of maintaining its full authorized strength throughout the year. Two (2) of the ten (10) may only be used to accommodate officers that have been (and continue to be) on military leave for over one (1) year.

SECTION VI: City Council authorizes the appropriation of an increase to the stipend allocations dedicated to the Mayor ($27,810 to $31,783) and Councilmembers ($22,724 to $25,970) upon the adoption of the FY27 budget, and that Council will receive the same adjustment percentages as budgeted for employees to keep up with market adjustments.

SECTION VII: Pursuant to N.C.G.S. §159-13.2, the following Grant Project appropriations are hereby made to the funds listed in the schedule below, consistent with the Recommended Budget and any changes made during City Council's work sessions, and the following revenues are estimated to be available during the fiscal year to meet these appropriations in the respective funds:

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COMMUNITY DEVELOPMENT BLOCK GRANT

Appropriations	
Economic & Physical Development	$843,013
Total Appropriations	**$843,013**
Revenues	
Federal Entitlement	$843,013
Total Revenues	**$843,013**

HOME INVESTMENT PARTNERSHIP FUND

Appropriations	
Economic & Physical Development	$562,894
Total Appropriations	**$562,894**
Revenues	
HOME Investment Partnership	$562,894
Total Revenues	**$562,894**

CDBG/HOME GRANT AND LOAN ADMINISTRATION FUND

Appropriations	
CD/HM Grant and Loan Operations	$1,456,875
Total Appropriations	**$1,456,875**
Revenues	
Transfer from General Fund	$1,063,380
Transfer from CDBG	$337,206
Transfer from HOME Fund	$56,289
Total Revenues	**$1,456,875**

SPECIAL PURPOSE FUND

Appropriations	
SABLE Program	$368,914
Metropolitan Transportation Planning Administration	$2,665,269
Regional Hazmat Response Team	$69,000
Dog Park Development	$15,189
Red Light Cameras	$36,548
Total Appropriations	**$3,154,920**
Revenues	

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Transfer from General Fund	$519,864
Intergovernmental Revenue	$2,583,319
Interest Earnings	$36,548
Miscellaneous	$15,189
Total Revenues	**$3,154,920**

SECTION VIII: City Council authorizes the appropriation and implementation of the Wilmington Area Metropolitan Transportation Planning Administration, based upon usage to the respective functions, departments, divisions, and sections, upon the adoption of the FY27 budget.

OPIOID FUND

Appropriations	
Operating	$475
Total Appropriations	**$475**
Revenues	
Interest Earnings	$475
Total Revenues	**$475**

SECTION IX: Pursuant to N.C.G.S. §159-13.1, the following financial plans are hereby made to the fund listed in the schedule below, and the following revenues are estimated to be available during the fiscal year to meet these appropriations in the respective funds.

FLEET MAINTENANCE/REPLACEMENT FUND

Appropriations	
Fleet Management Operations	$12,810,690
Total Appropriations	**$12,810,690**
Revenues	
Lease Charges	$9,656,182
Other Revenue and Interest Earnings	$5,000
Transfer from Debt Service Fund	$530,554
Appropriated Fund Balance	$2,618,954
Total Revenues	**$12,810,690**

TECHNOLOGY REPLACEMENT FUND

Appropriations	
PC and Technology Support Operations	$1,895,629
Total Appropriations	**$1,855,629**

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Revenues	
Technology Replacement Charges	$791,735
Transfer from General Fund	$612,679
Appropriated Fund Balance	$451,215
Total Revenues	**$1,855,629**

SECTION X: The following appropriations are hereby made to these Enterprise Funds listed in the schedule below, and the following revenues are estimated to be available during the fiscal year to meet these appropriations in the respective funds.

GOLF COURSE FUND

Appropriations	
Golf Course Operations	$2,962,366
Total Appropriations	**$2,962,366**
Revenues	
Greens/Concessions Fees	$2,808,366
Other Revenue and Interest Earnings	$54,000
Appropriated Fund Balance	$100,000
Total Revenues	**$2,962,366**

PARKING FACILITIES FUND

Appropriations	
Parking Facilities Operations	$9,825,228
Total Appropriations	**$9,825,228**
Revenues	
Parking Fees	$6,488,031
Fines & Forfeitures	$719,900
Transfer from Debt Service Fund	$2,087,325
Interest Earnings	$120,000
Appropriated Fund Balance	$409,972
Total Revenues	**$9,825,228**

RECYCLING AND TRASH SERVICES FUND

Appropriations	
Recycling and Trash Services Operations	$13,204,973
Total Appropriations	**$13,204,973**

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Revenues	
Recycling and Trash Services Disposal Tax	$98,000
Refuse Collection Fees	$12,512,486
Other Revenue and Interest Earnings	$234,500
Transfer from General Fund	$38,366
Appropriated Fund Balance	$321,621
Total Revenues	**$13,204,973**

STORMWATER MANAGEMENT FUND

Appropriations	
Stormwater Operations	$17,806,985
Total Appropriations	**$17,806,985**

Revenues	
Stormwater Utility Fees	$14,128,396
Other Revenue and Interest Earnings	$460,000
Appropriated Fund Balance	$3,218,589
Total Revenues	**$17,806,985**

SECTION XI: There is a hereby levied tax rate of $0.0618 per $100 valuation earmarked for Debt Service in support of past and current Capital Improvement Plans, Bond projects and other collaborative public-private partnership projects, and restricted in the Debt Service Fund for the purpose of raising revenue from current property tax as set forth in the foregoing estimate of revenues.

DEBT SERVICE FUND

Appropriations	
Debt Service Payments	$38,616,233
Total Appropriations	**$38,616,233**

Revenues	
Property Tax	$21,898,743
Transfer from General Fund	$9,334,832
Transfer from CIP Streets & Sidewalks	$1,500,000
Transfer from CIP Parks and Recreation	$100,000
Transfer from CIP Public Facilities	$100,000
Transfer from Golf Fund	$100,000
Other Revenue and Interest Earnings	$688,007
Appropriated Fund Balance	$4,894,651
Total Revenues	**$38,616,233**

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SECTION XII: There is a hereby levied tax rate of $0.05 per $100 valuation within the established boundaries of the Municipal Services District of the City of Wilmington, for the purpose of raising revenue to fund downtown service enhancements, from current property tax as set forth in the foregoing estimate of revenues listed for taxes as of January 1, 2026.

SPECIAL TAX DISTRICT

Appropriations	
Economic & Physical Development	$994,211
Total Appropriations	**$994,211**
Revenues	
Property Tax	$664,800
Sales Tax	$302,411
Interest Earnings	$27,000
Total Revenues	**$994,211**

SECTION XIII: The following appropriations are hereby made to the Convention Center Fund listed in the schedule below, and the following revenues are estimated to be available during the fiscal year to meet these appropriations in the respective fund.

CONVENTION CENTER OPERATING FUND

Appropriations	
Convention Center Operating	$13,906,966
Total Appropriations	**$13,906,966**
Revenues	
Room Occupancy Tax	$5,272,183
Interest on Investments	$287,296
Convention Center Revenue	$7,687,117
Convention Center Parking Deck Revenue	$660,370
Total Revenues	**$13,906,966**

SECTION XIV. Appropriations herein authorized shall have the amount of outstanding purchase orders as of June 30, 2026, added to each appropriation as it appears, in order to account for the payment against the fiscal year in which it is paid.

SECTION XV: City Council authorizes the consolidations and other actions necessary to comply with GASB pronouncements that would affect financial reporting compliance.

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SECTION XVI: City Council authorizes a salary and benefits market adjustment for implementation in accordance with the City's compensation plan increases based upon usage to the respective departments, divisions, and sections, upon adoption of the FY27 budget.

SECTION XVII: City Council authorizes the appropriation and implementation of retiree payout based upon usage to the respective functions, departments, divisions, and sections, upon adoption of the FY27 budget.

SECTION XVIII: City Council authorizes the appropriation and implementation of workers' compensation claims based upon usage to the respective functions, departments, divisions, and sections, upon adoption of the FY27 budget.

SECTION XIX: City Council authorizes the appropriation and implementation of liability insurance based upon usage to the respective functions, departments, divisions, and sections, upon adoption of the FY27 budget.

SECTION XX: Any construction or repair projects undertaken by City workforces shall be in compliance with the requirements of North Carolina General Statute §143-135, and are hereby approved upon adoption of the FY27 budget.

SECTION XXI: Appropriations herein authorized shall fund the following Full-Time Equivalent positions for all city funds. It does not include temporary or seasonal positions such as interns:
Total Full-time Equivalent: **1149.17**

Adopted at a regular meeting
On June 16, 2026

Bill Saffo, Mayor

Approved As To Availability of Funds:

Finance Director

Attest:
Penelope Spicer-Sidbury, City Clerk

Approved As To Form:

City Attorney

273

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CERTIFIED TO BE A TRUE COPY
CITY CLERK

Ordinance

City Council
City of Wilmington
North Carolina

Introduced By: Becky Hawke, City Manager **Date:** 5/19/2026

Ordinance Making Appropriations to the Capital Projects Funds for the Fiscal Year Beginning July 1, 2026

LEGISLATIVE INTENT/PURPOSE:

WHEREAS, N.C.G.S. §159-8 requires local governments to operate under a balanced budget ordinance adopted and administered in accordance with the Local Government Budget & Fiscal Control Act; and,

WHEREAS, the budget ordinance is required to cover a fiscal year beginning July 1 and ending June 30; and,

WHEREAS, this ordinance appropriates funds to the Capital Projects Funds for the fiscal year beginning July 1, 2026.

THEREFORE, BE IT ORDAINED:

SECTION I: Pursuant to N.C. General Statute §159-13.2, the following appropriations are hereby made to the Capital Projects Funds, consistent with the Recommended Budget and any changes made during City Council's work sessions, and the following revenues are estimated to be available during the fiscal year to meet these appropriations.

CAPITAL PROJECTS

Appropriations	
Streets & Sidewalks Capital Projects	$38,566,703
Parks and Recreation Capital Projects	$3,859,492
Public Improvement Projects	$1,938,680
Public Facilities Capital Projects	$1,895,963
Parking Capital Projects	$935,373
Stormwater Capital Projects	$8,288,230
Golf Capital Projects	$120,590
Total Appropriations	**$55,605,031**

276

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Revenues	
Debt Service Paygo, Dedicated 1 Cent	$1,938,680
Debt Service Paygo Maint. 80/20, FY25-29	$1,200,000
Debt Service Paygo 80/20, FY25-29	$6,443,650
Donations	$600
General Fund	$1,909,134
Golf Fund	$120,590
Install Financing, Maint, 80/20, FY25-29	$4,800,000
Install Financing, 80/20, FY25-29	$25,774,599
Install Financing, Issue Prem	$43,401
Interest on Investments	$4,367,561
Parking Facilities	$925,000
Payment in Lieu Tree Removal	$156,274
Rental Income	$1,746,106
Stormwater Management	$6,179,436
Total Revenues	**$55,605,031**

SECTION II: All expenditures relating to obtaining any bond referendum and/or installment purchase adopted as part of the Budget will be reimbursed from bond proceeds and installment purchase proceeds and, if non-taxable, in accordance with the requirements of the United States Treasury Regulations Section 1.150-2.

Adopted at a regular meeting

On June 16, 2026

Bill Saffo, Mayor

Attest:

Penelope Spicer-Sidbury, City Clerk

Approved As To Availability of Funds:

Finance Director

Approved As To Form:

City Attorney

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Ordinance

City Council
City of Wilmington
North Carolina

CERTIFIED TO BE A TRUE COPY
CITY CLERK

Introduced By: Becky Hawke, City Manager **Date:** 5/19/2026

Ordinance Amending Various Chapters of the City of Wilmington Fee Schedule for the Fiscal Year Beginning July 1, 2026

LEGISLATIVE INTENT/PURPOSE:

WHEREAS, pursuant to N.C. General Statute §160A-77(b1), City Council has established the City of Wilmington Fee Schedule, as defined in Chapter 1, §1-2 of the Wilmington City Code and maintained in the office of the City Clerk; and,

WHEREAS, it is appropriate to amend various chapters of the Fee Schedule.

THEREFORE, BE IT ORDAINED:

THAT, the proposed Fee Schedule, marked as Attachment "A" and incorporated herein as if fully set forth, is adopted as amended.

THAT, this ordinance shall be effective July 1, 2026.

Adopted at a regular meeting
On June 16, 2026

Bill Saffo, Mayor

Attest:
Penelope Spicer-Sidbury, City Clerk

Approved As To Availability of Funds:
Finance Director

Approved As To Form:
City Attorney

280

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SUPPLEMENTALS

The following provides a detailed glance at revenues and positions as well as providing helpful definitions that may help understand the document to a greater extent.

REVENUE DETAIL

Revenue	FY25 Actuals	FY26 Adopted	FY26 Revised	FY27 Adopted
GENERAL FUND				
APPROPR FUND BALANCE				
APPROPRIATED FUND BALANCE		$ (2,763,817)	$ (6,934,814)	$ (2,504,978)
APPROPR FUND BALANCE Total		**$ (2,763,817)**	**$ (6,934,814)**	**$ (2,504,978)**
CHARGES FOR SERVICE				
ENVIRONMENTAL/CODE ENFORCEMENT	$ (65,032)	$ (84,835)	$ (84,835)	$ (53,241)
GENERAL GOVT/GENERAL FEES	$ (133,047)	$ (118,508)	$ (118,508)	$ (144,380)
POLICE CHARGES & FEES	$ (983,616)	$ (769,693)	$ (769,693)	$ (755,008)
FIRE/FIRE PROTECTION	$ (442,726)	$ (378,356)	$ (378,356)	$ (400,462)
TRANSPORTATION CHARGES	$ (638,464)	$ (734,567)	$ (734,567)	$ (686,535)
PARKS & REC/SALES & SERVICES	$ (1,337,417)	$ (1,247,549)	$ (1,299,583)	$ (1,226,356)
CHARGES FOR SERVICE Total	**$ (3,600,302)**	**$ (3,333,508)**	**$ (3,385,542)**	**$ (3,265,982)**
FINES & FORFEITS				
FINES-FORFEITS-CITATIONS	$ (172,612)	$ (123,941)	$ (123,941)	$ (137,642)
FINES & FORFEITS Total	**$ (172,612)**	**$ (123,941)**	**$ (123,941)**	**$ (137,642)**
INTEREST EARNINGS				
INTEREST EARNINGS	$ (3,510,217)	$ (1,377,258)	$ (1,377,258)	$ (1,500,000)
INTEREST EARNINGS Total	**$ (3,510,217)**	**$ (1,377,258)**	**$ (1,377,258)**	**$ (1,500,000)**
LICENSE FEE & PERMIT				
LICENSES/PERMITS	$ (1,986,864)	$ (2,361,026)	$ (2,361,026)	$ (2,349,758)
PERMITS/FIRE SPECIAL CHARGES	$ (193,718)	$ (237,968)	$ (237,968)	$ (215,606)
LICENSE FEE & PERMIT Total	**$ (2,180,582)**	**$ (2,598,994)**	**$ (2,598,994)**	**$ (2,565,364)**
MISCELLANEOUS				
MISC/REAL ESTATE	$ (1,090,713)	$ (1,276,892)	$ (1,276,892)	$ (1,719,228)
MISC/OTHER REVENUE	$ (64,584)	$ (40,000)	$ (40,000)	$ (48,038)
MISC/PUB SAF/CONTRIB-DONATION	$ (255,483)	$ (211,970)	$ (211,970)	$ (231,507)
MISC/CUL REC/CONTRIB-DONATION	$ (196,162)	$ (187,162)	$ (187,162)	$ (187,162)
MISC/SALE OF ASSETS	$ (1,236,768)		$ (4,071,670)	
MISC/INSURANCE REIMB	$ (12,360)			
MISCELLANEOUS Total	**$ (2,856,069)**	**$ (1,716,024)**	**$ (5,787,694)**	**$ (2,185,935)**
OPERATING TRANSFR IN				
OPER XFR/331-CP-STS & SIDEWALK	$ (251,915)			
OPER XFR/334-CP-BUILDING IMPRV	$ (1,323,717)		$ (450,000)	
OPER XFR/550-PARKING FACLITIES	$ (250,000)	$ (250,000)	$ (250,000)	$ (250,000)
OPER XFR/220-CONVENTION CTR	$ (1,765,616)			
OPER XFR/721-LF GENERAL HOUSNG	$ (508,063)			
OPERATING TRANSFR IN Total	**$ (4,099,311)**	**$ (250,000)**	**$ (700,000)**	**$ (250,000)**
OTHER TAX				
OTHER TAXES	$ (516,642)	$ (564,569)	$ (564,569)	$ (564,600)
OTHER TAX Total	**$ (516,642)**	**$ (564,569)**	**$ (564,569)**	**$ (564,600)**
PROPERTY TAX				
AD VALOREM TAXES/CURRENT YEAR	$ (75,426,688)	$ (79,027,638)	$ (79,027,638)	$ (95,622,449)
AD VALOREM TAXES/PRIOR YEARS	$ (272,249)	$ (250,979)	$ (250,979)	$ (199,335)
PENALTIES AND INTEREST	$ (265,054)	$ (217,728)	$ (217,728)	$ (257,544)
PROPERTY TAX Total	**$ (75,963,991)**	**$ (79,496,345)**	**$ (79,496,345)**	**$ (96,079,328)**

Revenue	FY25 Actuals	FY26 Adopted	FY26 Revised	FY27 Adopted
GENERAL FUND				
RESTRICTED INTERGOV				
RESTRICTED	$ 16,146			$ (30,000)
RESTRICTED/GENERAL GOVT	$ (4,044,150)	$ (4,206,566)	$ (4,206,566)	$ (4,104,540)
RESTRICTED INTERGOV Total	**$ (4,028,004)**	**$ (4,206,566)**	**$ (4,206,566)**	**$ (4,134,540)**
SALES TAX				
OTHER TAXES	$ (45,666,472)	$ (46,000,982)	$ (46,000,982)	$ (48,500,500)
SALES TAX Total	**$ (45,666,472)**	**$ (46,000,982)**	**$ (46,000,982)**	**$ (48,500,500)**
UNRESTRICTD INTERGOV				
UNRESTRICTED	$ (13,883,228)	$ (14,452,597)	$ (14,452,597)	$ (14,540,617)
UNRESTRICTD INTERGOV Total	**$ (13,883,228)**	**$ (14,452,597)**	**$ (14,452,597)**	**$ (14,540,617)**
OTHER LONG TERM OBLG				
LEASE LIABILITY ISSUED	$ (4,327,422)			
OTHER LONG TERM OBLG Total	**$ (4,327,422)**			
GENERAL FUND Total	**$ (160,804,852)**	**$ (156,884,601)**	**$ (165,629,302)**	**$ (176,229,486)**
RECYCLING & TRASH SERVICESFUND				
APPROPR FUND BALANCE				
APPROPRIATED FUND BALANCE			$ (2,364)	$ (321,621)
APPROPR FUND BALANCE Total			**$ (2,364)**	**$ (321,621)**
CHARGES FOR SERVICE				
RECY TRASH/REFUSE COLLECTION	$ (12,231,303)	$ (12,158,086)	$ (12,158,086)	$ (12,512,486)
CHARGES FOR SERVICE Total	**$ (12,231,303)**	**$ (12,158,086)**	**$ (12,158,086)**	**$ (12,512,486)**
FINES & FORFEITS				
FINES-FORFEITS-CITATIONS	$ (400)			
FINES & FORFEITS Total	**$ (400)**			
INTEREST EARNINGS				
INTEREST EARNINGS	$ (334,126)	$ (180,000)	$ (180,000)	$ (220,000)
INTEREST EARNINGS Total	**$ (334,126)**	**$ (180,000)**	**$ (180,000)**	**$ (220,000)**
MISCELLANEOUS				
MISC/INSURANCE REIMB	$ (61,538)	$ (14,500)	$ (14,500)	$ (14,500)
MISCELLANEOUS Total	**$ (61,538)**	**$ (14,500)**	**$ (14,500)**	**$ (14,500)**
OPERATING TRANSFR IN				
OPER XFR/100-GENERAL	$ (538,366)	$ (538,366)	$ (538,366)	$ (38,366)
OPERATING TRANSFR IN Total	**$ (538,366)**	**$ (538,366)**	**$ (538,366)**	**$ (38,366)**
RESTRICTED INTERGOV				
RESTRICTED	$ (95,270)	$ (98,000)	$ (98,000)	$ (98,000)
RESTRICTED INTERGOV Total	**$ (95,270)**	**$ (98,000)**	**$ (98,000)**	**$ (98,000)**
OTHER LONG TERM OBLG				
LEASE LIABILITY ISSUED	$ (152,772)			
OTHER LONG TERM OBLG Total	**$ (152,772)**			
RECYCLING & TRASH SERVICESFUND Total	**$ (13,413,776)**	**$ (12,988,952)**	**$ (12,991,316)**	**$ (13,204,973)**

Revenue	FY25 Actuals	FY26 Adopted	FY26 Revised	FY27 Adopted
DEBT SERVICE FUND				
APPROPR FUND BALANCE				
APPROPRIATED FUND BALANCE		$ (685,090)	$ (1,222,916)	$ (4,894,651)
APPROPR FUND BALANCE Total		**$ (685,090)**	**$ (1,222,916)**	**$ (4,894,651)**
INTEREST EARNINGS				
INTEREST EARNINGS	$ (1,639,025)	$ (694,978)	$ (694,978)	$ (464,377)
INTEREST EARNINGS Total	**$ (1,639,025)**	**$ (694,978)**	**$ (694,978)**	**$ (464,377)**
MISCELLANEOUS				
MISC/GEN GOV/CONTRIB- DONATION	$ (125,000)	$ (125,000)	$ (125,000)	$ (125,000)
MISC/REAL ESTATE	$ (1,703,279)	$ (1,800,000)	$ (1,800,000)	$ (98,630)
MISCELLANEOUS Total	**$ (1,828,279)**	**$ (1,925,000)**	**$ (1,925,000)**	**$ (223,630)**
OPERATING TRANSFR IN				
OPER XFR/331-CP-STS & SIDEWALK	$ (3,276,805)	$ (6,600,000)	$ (6,600,000)	$ (1,500,000)
OPER XFR/334-CP-BUILDING IMPRV		$ (211,000)	$ (211,000)	$ (100,000)
OPER XFR/550-PARKING FACLITIES	$ (2,000,000)	$ (500,000)	$ (500,000)	
OPER XFR/100-GENERAL	$ (11,334,832)	$ (11,834,832)	$ (15,802,622)	$ (9,334,832)
OPER XFR/570-GOLF		$ (200,000)	$ (200,000)	$ (100,000)
OPER XFR/333-CP-PARKS & REC		$ (189,000)	$ (189,000)	$ (100,000)
OPERATING TRANSFR IN Total	**$ (16,611,637)**	**$ (19,534,832)**	**$ (23,502,622)**	**$ (11,134,832)**
PROPERTY TAX				
AD VALOREM TAXES/CURRENT YEAR	$ (22,049,001)	$ (20,284,229)	$ (20,284,229)	$ (21,898,743)
AD VALOREM TAXES/PRIOR YEARS	$ (65,962)			
PROPERTY TAX Total	**$ (22,114,963)**	**$ (20,284,229)**	**$ (20,284,229)**	**$ (21,898,743)**
DEBT SERVICE FUND Total	**$ (42,193,905)**	**$ (43,124,129)**	**$ (47,629,745)**	**$ (38,616,233)**
EQUIP MAINT & REPLACEMENT FUND				
APPROPR FUND BALANCE				
APPROPRIATED FUND BALANCE		$ (2,966,479)	$ (14,122,674)	$ (2,618,954)
APPROPR FUND BALANCE Total		**$ (2,966,479)**	**$ (14,122,674)**	**$ (2,618,954)**
CHARGES FOR SERVICE				
INTERNAL SVC CHRGS/FLEET REPL	$ (9,084,723)	$ (9,035,149)	$ (9,035,149)	$ (9,656,182)
CHARGES FOR SERVICE Total	**$ (9,084,723)**	**$ (9,035,149)**	**$ (9,035,149)**	**$ (9,656,182)**
INSTALLMENT FINANCNG				
PROCEEDS-LTD/INSTALLMENTS			$ (2,228,407)	
INSTALLMENT FINANCNG Total			**$ (2,228,407)**	
INTEREST EARNINGS				
INTEREST EARNINGS	$ (890,044)			
INTEREST EARNINGS Total	**$ (890,044)**			
MISCELLANEOUS				
MISC/SALE OF ASSETS	$ (5,419)	$ (5,000)	$ (5,000)	$ (5,000)
MISC/INSURANCE REIMB	$ (88,624)			
MISCELLANEOUS Total	**$ (94,042)**	**$ (5,000)**	**$ (5,000)**	**$ (5,000)**
OPERATING TRANSFR IN				
OPER XFR/150-DEBT SERVICE				$ (530,554)
OPERATING TRANSFR IN Total				**$ (530,554)**
EQUIP MAINT & REPLACEMENT FUND Total	**$ (10,068,809)**	**$ (12,006,628)**	**$ (25,391,230)**	**$ (12,810,690)**
GOLF FUND				
APPROPR FUND BALANCE				
APPROPRIATED FUND BALANCE		$ (200,000)	$ (200,000)	$ (100,000)
APPROPR FUND BALANCE Total		**$ (200,000)**	**$ (200,000)**	**$ (100,000)**
CHARGES FOR SERVICE				
PARKS & REC/GOLF FEES	$ (2,500,752)	$ (2,530,417)	$ (2,530,417)	$ (2,808,366)
CHARGES FOR SERVICE Total	**$ (2,500,752)**	**$ (2,530,417)**	**$ (2,530,417)**	**$ (2,808,366)**
INTEREST EARNINGS				
INTEREST EARNINGS	$ (120,141)	$ (15,000)	$ (15,000)	$ (54,000)
INTEREST EARNINGS Total	**$ (120,141)**	**$ (15,000)**	**$ (15,000)**	**$ (54,000)**
OPERATING TRANSFR IN				
OPER XFR/150-DEBT SERVICE	$ (400,000)			
OPERATING TRANSFR IN Total	**$ (400,000)**			
GOLF FUND Total	**$ (3,020,893)**	**$ (2,745,417)**	**$ (2,745,417)**	**$ (2,962,366)**

Revenue	FY25 Actuals	FY26 Adopted	FY26 Revised	FY27 Adopted
PARKING FACILITIES FUND				
APPROPR FUND BALANCE				
APPROPRIATED FUND BALANCE		$ (786,554)	$ (848,442)	$ (409,972)
APPROPR FUND BALANCE Total		**$ (786,554)**	**$ (848,442)**	**$ (409,972)**
CHARGES FOR SERVICE				
PARKING FACILITIES	$ (6,044,789)	$ (6,250,531)	$ (6,250,531)	$ (6,488,031)
CHARGES FOR SERVICE Total	**$ (6,044,789)**	**$ (6,250,531)**	**$ (6,250,531)**	**$ (6,488,031)**
FINES & FORFEITS				
FINES-FORFEITS-CITATIONS	$ (763,406)	$ (644,900)	$ (644,900)	$ (719,900)
FINES & FORFEITS Total	**$ (763,406)**	**$ (644,900)**	**$ (644,900)**	**$ (719,900)**
INTEREST EARNINGS				
INTEREST EARNINGS	$ (656,206)	$ (120,000)	$ (120,000)	$ (120,000)
INTEREST EARNINGS Total	**$ (656,206)**	**$ (120,000)**	**$ (120,000)**	**$ (120,000)**
OPERATING TRANSFR IN				
OPER XFR/150-DEBT SERVICE	$ (2,134,128)	$ (2,111,930)	$ (2,111,930)	$ (2,087,325)
OPERATING TRANSFR IN Total	**$ (2,134,128)**	**$ (2,111,930)**	**$ (2,111,930)**	**$ (2,087,325)**
PARKING FACILITIES FUND Total	**$ (9,598,529)**	**$ (9,913,915)**	**$ (9,975,803)**	**$ (9,825,228)**
SPECIAL TAX DISTRICTS				
APPROPR FUND BALANCE				
APPROPRIATED FUND BALANCE		$ (150,644)	$ (220,181)	
APPROPR FUND BALANCE Total		**$ (150,644)**	**$ (220,181)**	
INTEREST EARNINGS				
INTEREST EARNINGS	$ (45,788)	$ (15,000)	$ (15,000)	$ (27,000)
INTEREST EARNINGS Total	**$ (45,788)**	**$ (15,000)**	**$ (15,000)**	**$ (27,000)**
PROPERTY TAX				
AD VALOREM TAXES/PRIOR YEARS	$ (1,168)	$ (1,500)	$ (1,500)	$ (1,500)
PENALTIES AND INTEREST	$ (1,048)	$ (700)	$ (700)	$ (700)
AVT/CBD-MUNI SERVICE DISTRICT	$ (557,452)	$ (691,282)	$ (691,282)	$ (662,600)
PROPERTY TAX Total	**$ (559,667)**	**$ (693,482)**	**$ (693,482)**	**$ (664,800)**
SALES TAX				
OTHER TAXES	$ (287,247)	$ (288,011)	$ (288,011)	$ (302,411)
SALES TAX Total	**$ (287,247)**	**$ (288,011)**	**$ (288,011)**	**$ (302,411)**
SPECIAL TAX DISTRICTS Total	**$ (892,703)**	**$ (1,147,137)**	**$ (1,216,674)**	**$ (994,211)**

Revenue	FY25 Actuals	FY26 Adopted	FY26 Revised	FY27 Adopted
STORM WATER MANAGEMENT FUND				
APPROPR FUND BALANCE				
APPROPRIATED FUND BALANCE		$ (2,431,974)	$ (2,523,878)	$ (3,218,589)
APPROPR FUND BALANCE Total		**$ (2,431,974)**	**$ (2,523,878)**	**$ (3,218,589)**
CHARGES FOR SERVICE				
STORM WATER CHARGES & FEES	$ (13,681,780)	$ (13,506,585)	$ (13,506,585)	$ (14,128,396)
CHARGES FOR SERVICE Total	**$ (13,681,780)**	**$ (13,506,585)**	**$ (13,506,585)**	**$ (14,128,396)**
INTEREST EARNINGS				
INTEREST EARNINGS	$ (676,728)	$ (315,000)	$ (315,000)	$ (405,000)
INTEREST EARNINGS Total	**$ (676,728)**	**$ (315,000)**	**$ (315,000)**	**$ (405,000)**
LICENSE FEE & PERMIT				
LICENSES/PERMITS	$ (32,800)	$ (55,000)	$ (55,000)	$ (55,000)
LICENSE FEE & PERMIT Total	**$ (32,800)**	**$ (55,000)**	**$ (55,000)**	**$ (55,000)**
MISCELLANEOUS				
MISC/SALE OF ASSETS	$ (12,711)			
MISC/CONTRIBUTIONS & DONATIONS			$ (8,896)	
MISCELLANEOUS Total	**$ (12,711)**		**$ (8,896)**	
RESTRICTED INTERGOV				
RESTRICTED	$ (1,477)			
RESTRICTED INTERGOV Total	**$ (1,477)**			
STORM WATER MANAGEMENT FUND Total	**$ (14,405,497)**	**$ (16,308,559)**	**$ (16,409,359)**	**$ (17,806,985)**
TECHNOLOGY REPLACEMENT FUND				
APPROPR FUND BALANCE				
APPROPRIATED FUND BALANCE		$ (464,165)	$ (479,252)	$ (451,215)
APPROPR FUND BALANCE Total		**$ (464,165)**	**$ (479,252)**	**$ (451,215)**
CHARGES FOR SERVICE				
INTERNAL SVC CHRGS/TECH REPL	$ (828,392)	$ (818,785)	$ (818,785)	$ (791,735)
CHARGES FOR SERVICE Total	**$ (828,392)**	**$ (818,785)**	**$ (818,785)**	**$ (791,735)**
INTEREST EARNINGS				
INTEREST EARNINGS	$ (42,421)			
INTEREST EARNINGS Total	**$ (42,421)**			
OPERATING TRANSFR IN				
OPER XFR/100-GENERAL	$ (638,311)	$ (612,679)	$ (612,679)	$ (612,679)
OPERATING TRANSFR IN Total	**$ (638,311)**	**$ (612,679)**	**$ (612,679)**	**$ (612,679)**
OTHER LONG TERM OBLG				
LEASE LIABILITY ISSUED	$ (148,494)			
OTHER LONG TERM OBLG Total	**$ (148,494)**			
TECHNOLOGY REPLACEMENT FUND Total	**$ (1,657,618)**	**$ (1,895,629)**	**$ (1,910,716)**	**$ (1,855,629)**
SPECIAL PURPOSE FUND				
CHARGES FOR SERVICE				
GENERAL GOVT/GENERAL FEES			$ (33,675)	
CHARGES FOR SERVICE Total			**$ (33,675)**	
FINES & FORFEITS				
FINES-FORFEITS-CITATIONS	$ (1,158,126)		$ (526,906)	
FINES & FORFEITS Total	**$ (1,158,126)**		**$ (526,906)**	
INTEREST EARNINGS				
INTEREST EARNINGS	$ (231,198)		$ 530,340	$ (36,548)
INTEREST EARNINGS Total	**$ (231,198)**		**$ 530,340**	**$ (36,548)**
MISCELLANEOUS				
MISC/OTHER REVENUE	$ (8,034)		$ 52,652	
MISC/PUB SAF/CONTRIB-DONATION	$ (2,277)		$ (1,853)	
MISC/CUL REC/CONTRIB-DONATION	$ (13,649)		$ (57,331)	$ (15,189)
MISC/ECON PHY/CONTRIB-DONATION			$ (5,094)	
MISCELLANEOUS Total	**$ (23,960)**		**$ (11,626)**	**$ (15,189)**

Revenue	FY25 Actuals	FY26 Adopted	FY26 Revised	FY27 Adopted
OPERATING TRANSFR IN				
OPER XFR/223-COM DEV BLOCK GRT			$ 340	
OPER XFR/100-GENERAL	$ (558,462)	$ (469,990)	$ (519,311)	$ (519,864)
OPER XFR/560-RECYC TRASH SVCS			$ 750	
OPER XFR/718-LF-ECONOMIC DEV			$ 851	
OPERATING TRANSFR IN Total	**$ (558,462)**	**$ (469,990)**	**$ (517,369)**	**$ (519,864)**
RESTRICTED INTERGOV				
RESTRICTED/CULTURAL RECREATION	$ (2,036)		$ (7,909)	
RESTRICTED/GENERAL GOVERNMENT	$ (3,609,331)		$ (2,249,043)	
RESTRICTED/ECON PHY DEV	$ (644,689)		$ (1,448,935)	
RESTRICTED/TRANSPORTATION	$ (1,680,047)	$ (1,691,967)	$ (3,330,958)	$ (2,060,559)
RESTRICTED/PUBLIC SAFETY	$ (474,951)	$ (506,195)	$ (365,228)	$ (522,760)
RESTRICTED/ENVIRONMENTAL PROT			$ (3,955)	
RESTRICTED INTERGOV Total	**$ (6,411,054)**	**$ (2,198,162)**	**$ (7,406,029)**	**$ (2,583,319)**
OTHER LONG TERM OBLG				
LEASE LIABILITY ISSUED			$ (16,817)	
OTHER LONG TERM OBLG Total			**$ (16,817)**	
RESTRICTED/ECON PHY DEV			$ (172,690)	
Total			**$ (172,690)**	
SPECIAL PURPOSE FUND Total	**$ (8,382,801)**	**$ (2,668,152)**	**$ (8,154,771)**	**$ (3,154,920)**
CONVENTION CENTER FUND				
CHARGES FOR SERVICE				
PARKING FACILITIES	$ (628,090)	$ (635,378)	$ (914,847)	$ (626,957)
CHARGES FOR SERVICE Total	**$ (628,090)**	**$ (635,378)**	**$ (914,847)**	**$ (626,957)**
FINES & FORFEITS				
FINES-FORFEITS-CITATIONS	$ (80)			$ (80)
FINES & FORFEITS Total	**$ (80)**			**$ (80)**
INSTALLMENT FINANCNG				
PROCEEDS-LTD/REFUNDING COPS			$ (1)	
INSTALLMENT FINANCNG Total			**$ (1)**	
INTEREST EARNINGS				
INTEREST EARNINGS	$ (829,814)	$ (509,555)	$ 742,749	$ (287,296)
INTEREST EARNINGS Total	**$ (829,814)**	**$ (509,555)**	**$ 742,749**	**$ (287,296)**
MISCELLANEOUS				
MISC/INSURANCE REIMB			$ (1)	
CONVENTION CENTER CHARGES	$ (6,922,995)	$ (7,239,738)	$ (4,881,683)	$ (7,720,450)
MISCELLANEOUS Total	**$ (6,922,995)**	**$ (7,239,738)**	**$ (4,881,683)**	**$ (7,720,450)**
RESTRICTED INTERGOV				
RESTRICTED/ECON PHY DEV			$ (977,611)	
RESTRICTED INTERGOV Total			**$ (977,611)**	
ROOM OCCUPANCY TAX				
OTHER TAXES	$ (7,040,841)	$ (5,346,852)	$ 3,473,705	$ (5,272,183)
ROOM OCCUPANCY TAX Total	**$ (7,040,841)**	**$ (5,346,852)**	**$ 3,473,705**	**$ (5,272,183)**
CONVENTION CENTER FUND Total	**$ (15,421,820)**	**$ (13,731,523)**	**$ (2,557,688)**	**$ (13,906,966)**

Revenue	FY25 Actuals	FY26 Adopted	FY26 Revised	FY27 Adopted
CP-PARKS & RECREATION FUND				
INSTALLMENT FINANCNG				
PROCEEDS-LTD/INSTALLMENTS		$ (313,216)	$ (915,963)	$ (1,488,092)
INSTALLMENT FINANCNG Total		**$ (313,216)**	**$ (915,963)**	**$ (1,488,092)**
INTEREST EARNINGS				
INTEREST EARNINGS	$ (472,378)	$ (189,000)	$ 456,963	$ (149,813)
INTEREST EARNINGS Total	**$ (472,378)**	**$ (189,000)**	**$ 456,963**	**$ (149,813)**
MISCELLANEOUS				
MISC/CUL REC/CONTRIB-DONATION	$ (225,000)		$ (67,563)	$ (600)
MISC/INSURANCE REIMB	$ (210,931)		$ (212,285)	
MISC/DEVELOPER CONTRIBUTION	$ (1,072,767)	$ (123,750)	$ 643,078	$ (156,274)
MISCELLANEOUS Total	**$ (1,508,699)**	**$ (123,750)**	**$ 363,230**	**$ (156,874)**
OPERATING TRANSFR IN				
OPER XFR/331-CP-STS & SIDEWALK	$ (60,000)			
OPER XFR/100-GENERAL	$ (225,000)	$ (225,000)	$ (1,226,133)	$ (225,000)
OPER XFR/210-SPECIAL PURP	$ (471,211)			
OPERATING TRANSFR IN Total	**$ (756,211)**	**$ (225,000)**	**$ (1,226,133)**	**$ (225,000)**
PAY GO TRANSFER				
OPER XFR/150-DEBT SERVICE	$ (150,686)	$ (78,304)	$ (78,304)	$ (1,839,713)
PAY GO TRANSFER Total	**$ (150,686)**	**$ (78,304)**	**$ (78,304)**	**$ (1,839,713)**
RESTRICTED INTERGOV				
RESTRICTED/CULTURAL RECREATION	$ (27,674)	$ (244,891)	$ (1,583,375)	
RESTRICTED INTERGOV Total	**$ (27,674)**	**$ (244,891)**	**$ (1,583,375)**	
GENERAL OBLIG BONDS				
PROCEEDS-LTD/GEN OBLIG BONDS			$ (1)	
GENERAL OBLIG BONDS Total			**$ (1)**	
CP-PARKS & RECREATION FUND Total	**$ (2,915,647)**	**$ (1,174,161)**	**$ (2,983,583)**	**$ (3,859,492)**
CP-BUILDING IMPROVEMENTS FUND				
INSTALLMENT FINANCNG				
PROCEEDS-LTD/INSTALLMENTS		$ (615,253)	$ (11,580,998)	$ (33,028)
INSTALLMENT FINANCNG Total		**$ (615,253)**	**$ (11,580,998)**	**$ (33,028)**
INTEREST EARNINGS				
INTEREST EARNINGS	$ (740,409)	$ (211,000)	$ 245,045	$ (116,829)
INTEREST EARNINGS Total	**$ (740,409)**	**$ (211,000)**	**$ 245,045**	**$ (116,829)**
MISCELLANEOUS				
MISC/REAL ESTATE	$ (35,750)	$ (36,312)	$ 213,971	$ (1,746,106)
MISC/OTHER REVENUE			$ (35,521)	
MISC/SALE OF ASSETS	$ (156)			
MISC/INSURANCE REIMB	$ (98,570)			
MISCELLANEOUS Total	**$ (134,476)**	**$ (36,312)**	**$ 178,450**	**$ (1,746,106)**

Revenue	FY25 Actuals	FY26 Adopted	FY26 Revised	FY27 Adopted
OPERATING TRANSFR IN				
OPER XFR/331-CP-STS & SIDEWALK			$ (1)	
OPER XFR/100-GENERAL	$ (8,205,882)		$ (4,489)	
OPER XFR/150-DEBT SERVICE			$ (512,031)	
OPER XFR/552-CP-PARKING FACIL			$ (645,642)	
OPERATING TRANSFR IN Total	**$ (8,205,882)**		**$ (1,162,163)**	
PAY GO TRANSFER				
OPER XFR/150-DEBT SERVICE	$ (90,267)	$ (153,814)	$ (153,814)	
PAY GO TRANSFER Total	**$ (90,267)**	**$ (153,814)**	**$ (153,814)**	
RESTRICTED INTERGOV				
RESTRICTED/GENERAL GOVT	$ 214,657	$ 244,891	$ 93,157	
RESTRICTED/TRANSPORTATION	$ (516,381)		$ (36,646)	
RESTRICTED INTERGOV Total	**$ (301,724)**	**$ 244,891**	**$ 56,511**	
CP-BUILDING IMPROVEMENTS FUND Total	**$ (9,472,759)**	**$ (771,488)**	**$ (12,416,969)**	**$ (1,895,963)**
CP-PARKING FACILITIES FUND				
INSTALLMENT FINANCNG				
PROCEEDS-LTD/INSTALLMENTS			$ 10,372	$ (10,373)
INSTALLMENT FINANCNG Total			**$ 10,372**	**$ (10,373)**
INTEREST EARNINGS				
INTEREST EARNINGS	$ (127,648)			
INTEREST EARNINGS Total	**$ (127,648)**			
OPERATING TRANSFR IN				
OPER XFR/550-PARKING FACLITIES	$ (150,000)	$ (550,000)	$ (549,707)	$ (925,000)
OPERATING TRANSFR IN Total	**$ (150,000)**	**$ (550,000)**	**$ (549,707)**	**$ (925,000)**
CP-PARKING FACILITIES FUND Total	**$ (277,648)**	**$ (550,000)**	**$ (539,335)**	**$ (935,373)**
CP-STREETS & SIDEWALKS FUND				
INSTALLMENT FINANCNG				
PROCEEDS-LTD/INSTALLMENTS		$ (7,170,549)	$ (26,691,279)	$ (29,086,507)
INSTALLMENT FINANCNG Total		**$ (7,170,549)**	**$ (26,691,279)**	**$ (29,086,507)**
INTEREST EARNINGS				
INTEREST EARNINGS	$ (3,462,325)	$ (3,100,000)	$ 1,302,740	$ (1,992,125)
INTEREST EARNINGS Total	**$ (3,462,325)**	**$ (3,100,000)**	**$ 1,302,740**	**$ (1,992,125)**
MISCELLANEOUS				
MISC/CUL REC/CONTRIB-DONATION			$ (50,000)	
MISC/DEVELOPER CONTRIBUTION	$ (10,428)		$ 346,119	
MISC/TRANSP/CONTRIB-DONATION	$ (1,470,200)		$ (3,179,628)	
MISCELLANEOUS Total	**$ (1,480,628)**		**$ (2,883,509)**	
OPERATING TRANSFR IN				
OPER XFR/100-GENERAL	$ (1,672,936)	$ (1,900,000)	$ (1,900,000)	$ (1,684,134)
OPERATING TRANSFR IN Total	**$ (1,672,936)**	**$ (1,900,000)**	**$ (1,900,000)**	**$ (1,684,134)**

Revenue	FY25 Actuals	FY26 Adopted	FY26 Revised	FY27 Adopted
PAY GO TRANSFER				
OPER XFR/150-DEBT SERVICE	$ (2,844,001)	$ (1,792,637)	$ (1,792,637)	$ (5,803,937)
PAY GO TRANSFER Total	**$ (2,844,001)**	**$ (1,792,637)**	**$ (1,792,637)**	**$ (5,803,937)**
RESTRICTED INTERGOV				
RESTRICTED/TRANSPORTATION	$ (535,832)		$ (12,213,190)	
RESTRICTED INTERGOV Total	**$ (535,832)**		**$ (12,213,190)**	
CP-STREETS & SIDEWALKS FUND Total	**$ (9,995,723)**	**$ (13,963,186)**	**$ (44,177,876)**	**$ (38,566,703)**
CP-GOLF FUND				
INTEREST EARNINGS				
INTEREST EARNINGS	$ (7,678)			
INTEREST EARNINGS Total	**$ (7,678)**			
OPERATING TRANSFR IN				
OPER XFR/570-GOLF	$ (1,540,199)	$ (419,931)	$ (419,931)	$ (120,590)
OPERATING TRANSFR IN Total	**$ (1,540,199)**	**$ (419,931)**	**$ (419,931)**	**$ (120,590)**
CP-GOLF FUND Total	**$ (1,547,877)**	**$ (419,931)**	**$ (419,931)**	**$ (120,590)**
CP-PUBLIC IMPROVEMENTS FUND				
INTEREST EARNINGS				
INTEREST EARNINGS	$ (19,505)		$ 50,456	
INTEREST EARNINGS Total	**$ (19,505)**		**$ 50,456**	
MISCELLANEOUS				
MISC/PUB SAF/CONTRIB-DONATION	$ (41)			
MISC/CUL REC/CONTRIB-DONATION			$ (95,780)	
MISCELLANEOUS Total	**$ (41)**		**$ (95,780)**	
OPERATING TRANSFR IN				
OPER XFR/100-GENERAL	$ (40,548)		$ 24,419	
OPER XFR/333-CP-PARKS & REC			$ (7,564)	
OPERATING TRANSFR IN Total	**$ (40,548)**		**$ 16,855**	
PAY GO TRANSFER				
OPER XFR/150-DEBT SERVICE	$ (2,374,095)	$ (2,744,613)	$ (2,744,613)	$ (1,938,680)
PAY GO TRANSFER Total	**$ (2,374,095)**	**$ (2,744,613)**	**$ (2,744,613)**	**$ (1,938,680)**
RESTRICTED INTERGOV				
RESTRICTED/CULTURAL RECREATION			$ (237,618)	
RESTRICTED/GENERAL GOVT	$ (42,900)			
RESTRICTED/TRANSPORTATION	$ (12,155)		$ (1,272,661)	
RESTRICTED/PUBLIC SAFETY	$ (608,789)		$ (265,265)	
RESTRICTED/ENVIRONMENTAL PROT			$ (18,882)	
RESTRICTED INTERGOV Total	**$ (663,844)**		**$ (1,794,426)**	
CP-PUBLIC IMPROVEMENTS FUND Total	**$ (3,098,034)**	**$ (2,744,613)**	**$ (4,567,508)**	**$ (1,938,680)**

Revenue	FY25 Actuals	FY26 Adopted	FY26 Revised	FY27 Adopted
CP-STORM WATER FUND				
INTEREST EARNINGS				
INTEREST EARNINGS	$ (673,302)	$ -	$ 2,101,731	$ (2,108,794)
INTEREST EARNINGS Total	**$ (673,302)**	**$ -**	**$ 2,101,731**	**$ (2,108,794)**
OPERATING TRANSFR IN				
OPER XFR/210-SPECIAL PURP	$ (91,361)		$ (334,019)	
OPER XFR/500-STORM WATER MGMT	$ (4,076,387)	$ (5,790,836)	$ (5,697,561)	$ (6,179,436)
OPERATING TRANSFR IN Total	**$ (4,167,748)**	**$ (5,790,836)**	**$ (6,031,580)**	**$ (6,179,436)**
RESTRICTED INTERGOV				
RESTRICTED	$ (955,061)	$ (1,141,468)	$ (2,010,525)	
MISC/CONTRIBUTIONS & DONATIONS			$ (14,258)	
RESTRICTED INTERGOV Total	**$ (955,061)**	**$ (1,141,468)**	**$ (2,024,783)**	
REVENUE BONDS				
PROCEEDS-LTD/REVENUE BONDS		$ (4,043,863)	$ (11,500,001)	
REVENUE BONDS Total		**$ (4,043,863)**	**$ (11,500,001)**	
CP-STORM WATER FUND Total	**$ (5,796,111)**	**$ (10,976,167)**	**$ (17,454,632)**	**$ (8,288,230)**
HOME INVESTMENT PARTNRSHP FUND				
INTEREST EARNINGS				
INTEREST EARNINGS	$ (3,898)			
INTEREST EARNINGS Total	**$ (3,898)**			
OPERATING TRANSFR IN				
OPER XFR/717-LF-HOME	$ (359,899)		$ 185,873	
OPERATING TRANSFR IN Total	**$ (359,899)**		**$ 185,873**	
RESTRICTED INTERGOV				
RESTRICTED/ECON PHY DEV	$ (1,609,504)	$ (575,573)	$ (5,210,028)	$ (562,894)
RESTRICTED INTERGOV Total	**$ (1,609,504)**	**$ (575,573)**	**$ (5,210,028)**	**$ (562,894)**
HOME INVESTMENT PARTNRSHP FUND Total	**$ (1,973,302)**	**$ (575,573)**	**$ (5,024,155)**	**$ (562,894)**
OPIOID SETTLEMENT FUND				
INTEREST EARNINGS				
INTEREST EARNINGS	$ (8,018)		$ (21,174)	
INTEREST EARNINGS Total	**$ (8,018)**		**$ (21,174)**	
RESTRICTED INTERGOV				
RESTRICTED/PUBLIC SAFETY	$ (341,972)	$ (7,062)	$ (19,515)	$ (475)
RESTRICTED INTERGOV Total	**$ (341,972)**	**$ (7,062)**	**$ (19,515)**	**$ (475)**
OPIOID SETTLEMENT FUND Total	**$ (349,990)**	**$ (7,062)**	**$ (40,689)**	**$ (475)**
CD/HM GRANTS & LOAN ADMIN FUND				
OPERATING TRANSFR IN				
OPER XFR/223-COM DEV BLOCK GRT	$ (357,834)	$ (348,600)	$ (348,600)	$ (337,206)
OPER XFR/225-HOME INVSTMT PTSP	$ (78,729)	$ (57,557)	$ (57,557)	$ (56,289)
OPER XFR/100-GENERAL	$ (537,813)	$ (728,729)	$ (728,729)	$ (1,063,380)
OPERATING TRANSFR IN Total	**$ (974,375)**	**$ (1,134,886)**	**$ (1,134,886)**	**$ (1,456,875)**
CD/HM GRANTS & LOAN ADMIN FUND Total	**$ (974,375)**	**$ (1,134,886)**	**$ (1,134,886)**	**$ (1,456,875)**
COMMUNITY DEVELOPMENT FUND				
OPERATING TRANSFR IN				
OPER XFR/100-GENERAL			$ (100,896)	
OPER XFR/712-LF-COMMERCIAL	$ (600)		$ 531	
OPER XFR/210-SPECIAL PURP			$ (3,100)	
OPER XFR/224-CD/HOME ADMIN			$ (1)	
OPER XFR/711-LF-RENTAL REHAB			$ (4,262)	
OPER XFR/714-LF-REHABILITATION			$ (1)	
OPERATING TRANSFR IN Total	**$ (600)**		**$ (107,728)**	
RESTRICTED INTERGOV				
RESTRICTED/ECON PHY DEV	$ (9,621,071)	$ (871,503)	$ (2,044,113)	$ (843,013)
RESTRICTED INTERGOV Total	**$ (9,621,071)**	**$ (871,503)**	**$ (2,044,113)**	**$ (843,013)**
COMMUNITY DEVELOPMENT FUND Total	**$ (9,621,671)**	**$ (871,503)**	**$ (2,151,841)**	**$ (843,013)**
Grand Total	**$ (325,884,339)**	**$ (306,603,212)**	**$ (385,523,425)**	**$ (349,835,975)**

DETAILED AUTHORIZED POSITION LISTING

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
GENERAL FUND	**ASSET & PROPERTY MANAGEMENT**	APM - ADMIN	ASSET & PROPERTY MANAGEMENT DIRECTOR	0.00	1.00
			BUSINESS & STRATEGIC PROGRAMS MANAGER	0.00	1.00
		APM - ADMIN Total		0.00	2.00
		APM - FACILITIES - CITY FACILITIES	BUILDINGS AND FACILITIES SUPT	0.00	1.00
			FACILITIES PROJECT COORDINATOR	0.00	1.00
			FACILITIES SPECIALIST	0.00	4.00
			FACILITIES SUPERVISOR	0.00	1.00
			HOUSEKEEPER - BUILDINGS	0.00	1.00
			SR. FACILITIES SPECIALIST	0.00	2.00
		APM - FACILITIES - CITY FACILITIES Total		0.00	10.00
		APM - FACILITIES - SKYLINE CENTER	ASST DIRECTOR OF FACILITIES MANAGEMENT	0.00	1.00
			FACILITIES SPECIALIST	0.00	1.00
			SR. FACILITIES SPECIALIST	0.00	2.00
		APM - FACILITIES - SKYLINE CENTER Total		0.00	4.00
		APM - LANDSCAPE MAINTENANCE - ADMIN	ASST DIRECTOR - LANDSCAPE MAINTENANCE	0.00	1.00
			CUSTOMER SERVICE SPECIALIST I	0.00	1.00
			FISCAL SUPPORT SPECIALIST	0.00	1.00
		APM - LANDSCAPE MAINTENANCE - ADMIN Total		0.00	3.00
		APM - LANDSCAPE MAINTENANCE - CITY BEAUTIFICATION	BEAUTIFICATION SUPERINTENDENT	0.00	1.00
			PARK RANGER	0.00	1.00
		APM - LANDSCAPE MAINTENANCE - CITY BEAUTIFICATION Total		0.00	2.00
		APM - LANDSCAPE MAINTENANCE - CITY BEAUTIFICATION - HORTICULTURE	GROUNDS TECHNICIAN	0.00	1.00
			GROUNDS TECHNICIAN - LANDSCAPE	0.00	2.00
			HORTICULTURE SUPERVISOR	0.00	1.00
			HORTICULTURIST	0.00	7.00
			SR. GROUNDS TECHNICIAN - LANDSCAPE	0.00	2.00
		APM - LANDSCAPE MAINTENANCE - CITY BEAUTIFICATION - HORTICULTURE Total		0.00	13.00
		APM - LANDSCAPE MAINTENANCE - CITY BEAUTIFICATION - PARKS MAINTENANCE	FACILITIES CREW LEADER - PARKS	0.00	1.00
			FACILITIES TECHNICIAN - PARKS	0.00	5.00
			PARKS SUPERVISOR	0.00	1.00
			SR. GROUNDS TECHNICIAN - PARKS	0.00	2.00
		APM - LANDSCAPE MAINTENANCE - CITY BEAUTIFICATION - PARKS MAINTENANCE Total		0.00	9.00
		APM - LANDSCAPE MAINTENANCE - LANDSCAPE SERVICES	LANDSCAPE SUPERINTENDENT	0.00	1.00
		APM - LANDSCAPE MAINTENANCE - LANDSCAPE SERVICES Total		0.00	1.00
		APM - LANDSCAPE MAINTENANCE - LANDSCAPE SERVICES - FORESTRY	FORESTRY MANAGEMENT SUPV	0.00	1.00
			TREE CREW LEADER	0.00	3.00
			TREE CREW SUPERVISOR	0.00	1.00
			TREE TRIMMER	0.00	6.00
		APM - LANDSCAPE MAINTENANCE - LANDSCAPE SERVICES - FORESTRY Total		0.00	11.00
		APM - LANDSCAPE MAINTENANCE - LANDSCAPE SERVICES - LANDSCAPE	FACILITIES TECHNICIAN - PARKS	0.00	1.00
			GROUNDS CREW LEADER	0.00	6.00
			GROUNDS TECHNICIAN	0.00	2.00
			GROUNDS TECHNICIAN - LANDSCAPE	0.00	1.00
			LANDSCAPE SUPERVISOR	0.00	1.00
			SR. GROUNDS TECHNICIAN - LANDSCAPE	0.00	1.00
			SR. GROUNDS TECHNICIAN - PARKS	0.00	1.00
		APM - LANDSCAPE MAINTENANCE - LANDSCAPE SERVICES - LANDSCAPE Total		0.00	13.00
		APM - PROPERTY MANAGEMENT	CUSTOMER SERVICE SPECIALIST II	0.00	1.00
			DIVISION MANAGER - PROPERTY MANAGEMENT	0.00	1.00
			FISCAL SUPPORT SPECIALIST	0.00	3.00
			MAIL COURIER	0.00	1.00
			OPERATIONS SUPERVISOR	0.00	1.00
			PROPERTY ACQUISITION SPEC	0.00	1.00
		APM - PROPERTY MANAGEMENT Total		0.00	8.00
	ASSET & PROPERTY MANAGEMENT Total			**0.00**	**76.00**

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
	ATTORNEY	CITY ATTORNEY	ADMIN SPECIALIST - CITY ATTORNEY	1.00	0.00
			ASSISTANT CITY ATTORNEY	4.00	4.00
			CITY ATTORNEY	1.00	1.00
			DEPUTY CITY ATTORNEY	1.00	1.00
			EXECUTIVE STAFF ASSISTANT	0.00	1.00
			EXECUTIVE SUPPORT SPECIALIST	1.00	1.00
			PARALEGAL	4.00	5.00
			SR. PARALEGAL	1.00	0.00
		CITY ATTORNEY Total		13.00	13.00
	ATTORNEY Total			**13.00**	**13.00**
	BUDGET & RESEARCH	BUDGET & RESEARCH	ASSISTANT BUDGET DIRECTOR	1.00	0.00
			BUDGET & MANAGEMENT ANALYST	1.00	0.00
			BUDGET DIRECTOR	1.00	0.00
			SR. BUDGET & MANAGEMENT ANALYST	3.00	0.00
			STRATEGIC PLAN AND PERFORMANCE MANAGER	1.00	0.00
		BUDGET & RESEARCH Total		7.00	0.00
	BUDGET & RESEARCH Total			**7.00**	**0.00**
	CITY CLERK	CC - CITY CLERK	ASSISTANT CITY CLERK	2.00	2.00
			CITY CLERK	1.00	1.00
			DEPUTY CITY CLERK	1.00	1.00
		CC - CITY CLERK Total		4.00	4.00
	CITY CLERK Total			**4.00**	**4.00**
	CITY MANAGER	CM - ADMINISTRATION	ASSISTANT CITY MANAGER	0.00	1.00
			ASST TO CM FOR LEGIS & COMMUNITY AFFAIRS	0.00	1.00
			CHIEF OF STAFF	0.00	1.00
			CITY MANAGER	0.00	1.00
			DEPUTY CITY MANAGER	0.00	2.00
			EXEC ASST TO MAYOR & COUNCIL	0.00	1.00
			EXECUTIVE STAFF ASSISTANT	0.00	1.00
			EXECUTIVE SUPPORT SPECIALIST	0.00	1.00
		CM - ADMINISTRATION Total		0.00	9.00
		CM-ADMINISTRATION	ASST TO CM FOR LEGIS & COMMUNITY AFFAIRS	1.00	0.00
			CITY MANAGER	1.00	0.00
			DEPUTY CITY MANAGER	3.00	0.00
			EMERGENCY MANAGEMENT AND RESILIENCY COORDINATOR	1.00	0.00
			EXEC ASST TO MAYOR & COUNCIL	1.00	0.00
			EXECUTIVE STAFF ASSISTANT	1.00	0.00
			EXECUTIVE SUPPORT SPECIALIST	1.00	0.00
		CM-ADMINISTRATION Total		9.00	0.00
		CM-DIVERSITY EQUITY INCLUSION	DIVERSITY, EQUITY, & INCLUSION MANAGER	1.00	0.00
			EQUITY AND INCLUSION SPECIALIST	0.00	0.00
		CM-DIVERSITY EQUITY INCLUSION Total		1.00	0.00
		CM-DOWNTOWN COORDINATION	PARKING & DOWNTOWN COORDINATOR	1.00	0.00
		CM-DOWNTOWN COORDINATION Total		1.00	0.00
		CM-ECON DEVELOPMENT	ECONOMIC DEVELOPMENT MANAGER	1.00	0.00
		CM-ECON DEVELOPMENT Total		1.00	0.00
		CM-INTERNAL AUDIT	CITY AUDITOR	1.00	0.00
		CM-INTERNAL AUDIT Total		1.00	0.00
		CM-REPAIR & MAINTENANCE	ADMIN SUPPORT SPECIALIST	1.00	0.00
			ADMIN SUPPORT SPECIALIST/SITE SECURITY	1.00	0.00
			AUDIO VISUAL SPECIALIST	1.00	0.00
			BUILDINGS & FACILITIES SUPT	1.00	0.00
			FACILITIES SPECIALIST	1.00	0.00
			OPERATIONS SUPERVISOR	1.00	0.00
			SR. FACILITIES SPECIALIST	2.00	0.00
		CM-REPAIR & MAINTENANCE Total		8.00	0.00
	CITY MANAGER Total			**21.00**	**9.00**

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
	COMMUNICATIONS & ENGAGEMENT	CA - CORPORATE AFFAIRS	COMMUNICATIONS DIRECTOR	1.00	0.00
			DIGITAL ENGAGEMENT COORDINATOR	1.00	0.00
			INTERNAL COMMUNICATIONS COORDINATOR	1.00	0.00
			MARKETING COORDINATOR	1.00	0.00
			MEDIA MANAGER	1.00	0.00
		CA - CORPORATE AFFAIRS Total		5.00	0.00
		CA-GOVERNMENT TELEVISION	GTV PRODUCER/DIRECTOR	1.00	0.00
			GTV PRODUCTION MANAGER	1.00	0.00
			VIDEO PRODUCTION TECHNICIAN	1.00	0.00
		CA-GOVERNMENT TELEVISION Total		3.00	0.00
		CE - ADMIN	COMMUNICATIONS & ENGAGEMENT DIRECTOR	0.00	1.00
		CE - ADMIN Total		0.00	1.00
		CE - COMMUNICATIONS	COMMUNICATIONS MANAGER	0.00	1.00
			COMMUNICATIONS SPECIALIST	0.00	1.00
			DIGITAL COMMUNICATION STRATEGIST	0.00	1.00
			VISUAL COMMUNICATIONS SPECIALIST	0.00	1.00
		CE - COMMUNICATIONS Total		0.00	4.00
		CE - ENGAGEMENT	COMMUNITY ENGAGEMENT MANAGER	0.00	1.00
			ENGAGEMENT SPECIALIST	0.00	3.00
		CE - ENGAGEMENT Total		0.00	4.00
		CE - PRODUCTION	ASSISTANT COMMUNICATIONS & ENGAGEMENT DIRECTOR	0.00	1.00
			BROADCAST & VIDEO PRODUCER	0.00	1.00
			BROADCAST & VIDEO SPECIALIST	0.00	1.00
		CE - PRODUCTION Total		0.00	3.00
	COMMUNICATIONS & ENGAGEMENT Total			**8.00**	**12.00**
	COMMUNITY BUILDING	CB - ADMIN	COMMUNITY BUILDING DIRECTOR	0.00	1.00
			CUSTOMER SERVICE SPECIALIST I	0.00	1.00
			RESILIENCY SPECIALIST	0.00	1.00
		CB - ADMIN Total		0.00	3.00
		CB - COMMUNITY DEVELOPMENT	GRANTS COORDINATOR	0.00	1.00
		CB - COMMUNITY DEVELOPMENT Total		0.00	1.00
		CB - COMMUNITY RISK	COMMUNITY RISK REDUCTION SPECIALIST	0.00	1.00
		CB - COMMUNITY RISK Total		0.00	1.00
		CB - SUSTAINABILITY	SUSTAINABILITY SPECIALIST	0.00	1.00
		CB - SUSTAINABILITY Total		0.00	1.00
		HN - CODE ENFORCEMENT	ADMIN SPECIALIST - CODE ENFORCEMENT	2.00	0.00
			CODE ENFORCEMENT OFFICER	5.00	0.00
			LEAD CODE ENFORCEMENT OFFICER	1.00	0.00
			NEIGHBORHOOD COMPLIANCE MANAGER	1.00	0.00
		HN - CODE ENFORCEMENT Total		9.00	0.00
		HN - HOUSING & NEIGHBORHOODS	ADMIN SPECIALIST - HOUSING AND NEIGHBORHOOD SERVICES	1.00	0.00
			DIRECTOR OF HOUSING AND NEIGHBORHOOD	1.00	0.00
		HN - HOUSING & NEIGHBORHOODS Total		2.00	0.00
	COMMUNITY BUILDING Total			**11.00**	**6.00**
	COMPLIANCE	COMP - ADMIN	COMPLIANCE DIRECTOR	0.00	1.00
			CUSTOMER SERVICE SPECIALIST II	0.00	3.00
			REVIEW SUPERVISOR	0.00	1.00
		COMP - ADMIN Total		0.00	5.00
		COMP - DEVELOPMENT COMPLIANCE	COMMUNITY STANDARDS MANAGER	0.00	1.00
			COMMUNITY STANDARDS OFFICER I	0.00	1.00
			COMMUNITY STANDARDS OFFICER II	0.00	1.00
		COMP - DEVELOPMENT COMPLIANCE Total		0.00	3.00
		COMP - NEIGHBORHOOD	COMMUNITY STANDARDS MANAGER	0.00	1.00
			COMMUNITY STANDARDS OFFICER I	0.00	5.00
			COMMUNITY STANDARDS OFFICER II	0.00	1.00
			COMMUNITY STANDARDS OFFICER III	0.00	1.00
		COMP - NEIGHBORHOOD Total		0.00	8.00
	COMPLIANCE Total			**0.00**	**16.00**

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
	DESIGN & CONSTRUCTION	DC - ADMIN	CONTRACT ADMINISTRATOR	0.00	1.00
			DESIGN & CONSTRUCTION DIRECTOR	0.00	1.00
		DC - ADMIN Total		0.00	2.00
		DC - CONSTRUCTION INSPECTION	CONSTRUCTION INSPECTION MANAGER	0.00	1.00
			CONSTRUCTION INSPECTOR	0.00	5.00
		DC - CONSTRUCTION INSPECTION Total		0.00	6.00
		DC - CONSTRUCTION MANAGEMENT	ASSISTANT DIRECTOR OF DESIGN & CONSTRUCTION	0.00	1.00
			CONSTRUCTION MANAGEMENT - DIVISION MANAGER	0.00	1.00
			PROJECT MANAGER	0.00	4.00
			PROJECT MANAGER - STORMWATER	0.00	1.00
			SR. PROJECT MANAGER	0.00	1.00
		DC - CONSTRUCTION MANAGEMENT Total		0.00	8.00
		DC - DESIGN MANAGEMENT	PROJECT MANAGER	0.00	2.00
			SR. PROJECT MANAGER	0.00	1.00
		DC - DESIGN MANAGEMENT Total		0.00	3.00
		DC - DESIGN SURVEY	CITY SURVEYOR	0.00	1.00
			DIVISION ENGINEER - DESIGN	0.00	1.00
			ENGINEERING TECH - PUB SRVS	0.00	1.00
			SR. ENGINEERING TECH	0.00	1.00
		DC - DESIGN SURVEY Total		0.00	4.00
		DC - QUALITY	DIVISION ENGINEER - QUALITY	0.00	1.00
			QUALITY ASSURANCE SPECIALIST	0.00	2.00
		DC - QUALITY Total		0.00	3.00
	DESIGN & CONSTRUCTION Total			**0.00**	**26.00**
	DOWNTOWN SERVICES & SPECIAL EVENTS	DS - ADMIN	DOWNTOWN SERVICES & SPECIAL EVENTS DIRECTOR	0.00	1.00
		DS - ADMIN Total		0.00	1.00
		DS - DOWNTOWN	DOWNTOWN & CONVENTION CENTER SPECIALIST	0.00	1.00
		DS - DOWNTOWN Total		0.00	1.00
		DS - SPECIAL EVENTS	EVENTS SPECIALIST	0.00	2.00
		DS - SPECIAL EVENTS Total		0.00	2.00
	DOWNTOWN SERVICES & SPECIAL EVENTS Total			**0.00**	**4.00**
	ENGINEERING	ENG - ENGINEERING	ASSISTANT CITY SURVEYOR	1.00	0.00
			ASSISTANT ENGINEERING DIRECTOR	1.00	0.00
			CITY SURVEYOR	1.00	0.00
			CONSTRUCTION ENGINEER	1.00	0.00
			CONSTRUCTION INSPECTION MANAGER	1.00	0.00
			CONSTRUCTION INSPECTOR	3.00	0.00
			CONTRACT ADMINISTRATOR	1.00	0.00
			DIRECTOR OF ENGINEERING	1.00	0.00
			DIVISION ENGINEER	1.00	0.00
			DIVISION PROJECT MANAGER	1.00	0.00
			ENGINEERING ASSOCIATE	1.00	0.00
			ENGINEERING TECH - PUB SRVS	1.00	0.00
			FISCAL SUPPORT SPECIALIST	0.00	0.00
			GIS ANALYST - ENGINEERING	1.00	0.00
			PLAN REVIEW ENGINEER	1.00	0.00
			PROGRAM SPECIALIST - RIGHT OF WAY	1.00	0.00
			PROJECT ENGINEER	2.00	0.00
			PROJECT MANAGER	6.00	0.00
			PROPERTY ACQUISITION SPECIALIST	2.00	0.00
			QUALITY CONTROL TECHNICIAN	2.00	0.00
			SR. ENGINEERING TECHNICIAN	2.00	0.00
			SR. PROJECT MANAGER	2.00	0.00
			SURVEY CHIEF	3.00	0.00
			SURVEY TECHNICIAN	2.00	0.00
		ENG - ENGINEERING Total		38.00	0.00

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
		ENG-TRAFFIC ENGINEERING	ADMIN SPECIALIST - TRAFFIC	1.00	0.00
			CITY TRAFFIC ENGINEER	1.00	0.00
			ENGINEERING ASSOCIATE	1.00	0.00
			INTELLIGENT TRANSPORTATION SYSTEMS (ITS) ENGINEER	1.00	0.00
			ITS MAINTENANCE SUPERVISOR	1.00	0.00
			ITS TECHNICIAN	3.00	0.00
			NEIGHBORHOOD TRAFFIC MANAGER	1.00	0.00
			SIGNAL SYSTEM SPECIALIST	1.00	0.00
			SIGNS & MARKINGS SUPERVISOR	1.00	0.00
			SIGNS & MARKINGS TECHNICIAN I	3.00	0.00
			SIGNS & MARKINGS TECHNICIAN II	3.00	0.00
			SR. ITS TECHNICIAN	6.00	0.00
			SR. TRAFFIC ENG TECH	1.00	0.00
			TRAFFIC SIGNS FABRICATOR	1.00	0.00
		ENG-TRAFFIC ENGINEERING Total		25.00	0.00
	ENGINEERING Total			**63.00**	**0.00**
	FINANCE	FIN - ADMIN	ACCOUNTANT - FIXED ASSETS	0.00	1.00
			ACCOUNTING MANAGER	0.00	1.00
			ASSISTANT FINANCE DIR.-CONTROL	0.00	1.00
			ASSISTANT FINANCE DIR.-TREASUR	0.00	1.00
			CHIEF FINANCIAL OFFICER	0.00	1.00
			CUSTOMER SERVICE SPECIALIST I	0.00	1.00
			CUSTOMER SERVICE SPECIALIST II	0.00	1.00
			REPORTING ANALYST	0.00	2.00
		FIN - ADMIN Total		0.00	9.00
		FIN - BUDGET	BUDGET AND BUSINESS ANALYST	0.00	1.00
			BUDGET OFFICER	0.00	1.00
			CIP MANAGER	0.00	1.00
			SR. BUDGET ANALYST	0.00	2.00
		FIN - BUDGET Total		0.00	5.00
		FIN - COLLECTIONS	ACCOUNTING SPECIALIST	0.00	1.00
			COLLECTIONS MANAGER / TAX COLLECTOR	0.00	1.00
			CUSTOMER SERVICE SPECIALIST I	0.00	3.00
		FIN - COLLECTIONS Total		0.00	5.00
		FIN - GRANTS	SR. ACCOUNTANT	0.00	1.00
			SR. ACCOUNTANT - GRANTS	0.00	1.00
		FIN - GRANTS Total		0.00	2.00
		FIN - PAYROLL	PAYROLL ACCOUNTANT	0.00	1.00
			PAYROLL MANAGER	0.00	1.00
			PAYROLL SPECIALIST	0.00	1.00
		FIN - PAYROLL Total		0.00	3.00
		FIN - PURCHASING	ACCOUNTANT - ACCOUNTS PAYABLE	0.00	1.00
			ACCOUNTANT - AP AND GENERAL	0.00	1.00
			ACCOUNTING SPECIALIST	0.00	1.00
			BUYER	0.00	3.00
			CONTRACT SPECIALIST	0.00	1.00
			PURCHASING MANAGER	0.00	1.00
		FIN - PURCHASING Total		0.00	8.00
		FINANCE	ACCOUNTANT - ACCOUNTS PAYABLE	1.00	0.00
			ACCOUNTANT - AP AND GENERAL	1.00	0.00
			ACCOUNTANT - FIXED ASSETS	1.00	0.00
			ACCOUNTANT - LEASES AND GENERAL	0.00	0.00
			ACCOUNTING MANAGER	1.00	0.00
			ACCOUNTING SPECIALIST	2.00	0.00
			ADMIN SPECIALIST - FINANCE	1.00	0.00
			ADMIN SPECIALIST - PURCHASING	1.00	0.00
			ASSISTANT FINANCE DIR.-CONTROL	1.00	0.00
			ASSISTANT FINANCE DIR.-TREASUR	1.00	0.00
			BUYER	3.00	0.00
			COLLECTIONS OFCR/TAX COLLECTIO	1.00	0.00
			CONTRACT SPECIALIST	1.00	0.00
			CUSTOMER SERVICE MANAGER	1.00	0.00
			FINANCE DIRECTOR	1.00	0.00
			MAIL COURIER	1.00	0.00
			PAYROLL ACCOUNTANT	1.00	0.00
			PAYROLL MANAGER	1.00	0.00
			PAYROLL SPECIALIST	1.00	0.00
			PURCHASING MANAGER	1.00	0.00
			REPORTING ANALYST	2.00	0.00
			REVENUE SPECIALIST	3.00	0.00
			RISK MANAGER	1.00	0.00
			SR. ACCOUNTANT	1.00	0.00
			SR. ACCOUNTANT - GRANTS	1.00	0.00
			SR. CONTRACT SPECIALIST - MWBE/DBE COORDINATOR	1.00	0.00
		FINANCE Total		31.00	0.00
	FINANCE Total			**31.00**	**32.00**

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
	FIRE	FD - FIRE	ACCREDITATION SPECIALIST	0.00	0.48
			ADMIN SPECIALIST - FIRE	0.00	1.00
			ASSISTANT FIRE CHIEF - FIRE MARSHAL	0.00	1.00
			ASSISTANT FIRE CHIEF - OPERATIONS	0.00	1.00
			ASSISTANT FIRE CHIEF - TRAINING	0.00	1.00
			BATTALION CHIEF - DEPUTY FIRE MARSHAL	0.00	1.00
			BATTALION CHIEF - HEALTH AND SFTY	0.00	1.00
			BATTALION CHIEF - SPEC OPS	0.00	1.00
			EMERGENCY VEHICLE TECH I	0.00	1.00
			EMERGENCY VEHICLE TECH II	0.00	1.00
			EXECUTIVE STAFF ASSISTANT - FIRE	0.00	1.00
			FIRE ADMIN SUPPORT SPECIALIST	0.00	1.00
			FIRE ADMINISTRATIVE SERVICES PROGRAM MANAGER	0.00	1.00
			FIRE BATTALION CHIEF	0.00	6.00
			FIRE CAPTAIN	0.00	45.00
			FIRE CAPTAIN DAYSHIFT	0.00	5.00
			FIRE CHIEF	0.00	1.00
			FIRE ENGINEER	0.00	45.00
			FIRE ENGINEER DAY	0.00	5.00
			FIRE INSPECTOR	0.00	0.45
			FIRE LIEUTENANT	0.00	9.00
			FIRE QUALITY ASSURANCE SPECIALIST	0.00	0.48
			FIRE TRAINING SUPPORT SPECIALIST	0.00	1.00
			FIREFIGHTER	0.00	51.00
			FISCAL SUPPORT SPECIALIST	0.00	1.00
			PUBLIC INFORMATION OFFICER - FIRE	0.00	1.00
			SERVICE/SHOP SUPERVISOR	0.00	1.00
			SR. DATA ANALYST - FIRE	0.00	1.00
			SR. FIREFIGHTER	0.00	48.00
		FD - FIRE Total		0.00	233.41
		FD-ADMINISTRATION	EXECUTIVE STAFF ASSISTANT - FIRE	1.00	0.00
			FIRE ADMINISTRATIVE SERVICES MANAGER	1.00	0.00
			FIRE CHIEF	1.00	0.00
			PUBLIC INFORMATION OFFICER - FIRE	1.00	0.00
		FD-ADMINISTRATION Total		4.00	0.00
		FD-COMMUNITY RISK REDUCTION	COMMUNITY RISK REDUCTION COORD	1.00	0.00
			FIRE LIFE SAFETY EDUCATOR	1.00	0.00
		FD-COMMUNITY RISK REDUCTION Total		2.00	0.00
		FD-FIRE MARSHAL	ADMIN ASSISTANT - FIRE	0.00	0.00
			ADMIN SPECIALIST - FIRE	1.00	0.00
			ASSISTANT FIRE CHIEF - FIRE MARSHAL	1.00	0.00
			BATTALION CHIEF - SPEC OPS	1.00	0.00
			FIRE CAPTAIN DAYSHIFT	2.00	0.00
			FIRE ENGINEER DAY	4.00	0.00
			FIRE INSPECTOR	0.45	0.00
		FD-FIRE MARSHAL Total		9.45	0.00
		FD-FIRE SUPPRESSION	ACCREDITATION SPECIALIST	0.48	0.00
			ASSISTANT FIRE CHIEF - OPERATIONS	1.00	0.00
			BATTALION CHIEF - DEPUTY FIRE MARSHAL	1.00	0.00
			BATTALION CHIEF- HEALTH AND SFTY	1.00	0.00
			FIRE ADMIN SUPPORT SPECIALIST	1.00	0.00
			FIRE BATTALION CHIEF	6.00	0.00
			FIRE CAPTAIN	45.00	0.00
			FIRE CAPTAIN DAYSHIFT	1.00	0.00
			FIRE ENGINEER	45.00	0.00
			FIRE LIEUTENANT	9.00	0.00
			FIRE QUALITY ASSURANCE SPECIALIST	0.48	0.00
			FIREFIGHTER	99.00	0.00
		FD-FIRE SUPPRESSION Total		209.96	0.00
		FD-SS-FLEET MAINTENANCE	EMERGENCY VEHICLE TECH I	1.00	0.00
			EMERGENCY VEHICLE TECH II	1.00	0.00
			SERVICE/SHOP SUPERVISOR	1.00	0.00
		FD-SS-FLEET MAINTENANCE Total		3.00	0.00
		FD-SUPPORT SERVICES	ASSISTANT FIRE CHIEF - SUPPORT	0.00	0.00
			FIRE CAPTAIN DAYSHIFT	1.00	0.00
			FISCAL SUPPORT SPECIALIST - FIRE	1.00	0.00
			SR. DATA ANALYST - FIRE	1.00	0.00
		FD-SUPPORT SERVICES Total		3.00	0.00
		FD-TRAINING	ASSISTANT FIRE CHIEF - TRAINING	1.00	0.00
			FIRE CAPTAIN DAYSHIFT	1.00	0.00
			FIRE ENGINEER DAY	1.00	0.00
			FIRE TRAINING SUPPORT SPECIALIST	1.00	0.00
		FD-TRAINING Total		4.00	0.00
	FIRE Total			**235.41**	**233.41**

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
	HUMAN RESOURCES	HR - HUMAN RESOURCES	ASSISTANT HUMAN RESOURCES DIRECTOR	0.00	1.00
			BENEFITS AND COMPENSATION MANAGER	0.00	1.00
			DATA ANALYST	0.00	1.00
			DIRECTOR OF HUMAN RESOURCES	0.00	1.00
			EMPLOYEE RELATIONS INVESTIGATOR	0.00	1.00
			HUMAN RESOURCE ANALYST - BENEFITS	0.00	1.00
			HUMAN RESOURCE ANALYST - RECRUITING	0.00	1.00
			HUMAN RESOURCES BUSINESS PARTNER	0.00	1.00
			HUMAN RESOURCES TECHNICIAN	0.00	1.00
			ORGANIZATIONAL DEVELOPMENT MANAGER	0.00	1.00
			SR. HUMAN RESOURCE ANALYST - ER AND LEARNING	0.00	1.00
			SR. HUMAN RESOURCES BUSINESS PARTNER	0.00	1.00
		HR - HUMAN RESOURCES Total		0.00	12.00
		HUMAN RESOURCES	ADMIN SPECIALIST - HR	1.00	0.00
			ASSISTANT HUMAN RESOURCES DIRECTOR	1.00	0.00
			BENEFITS AND COMPENSATION MANAGER	1.00	0.00
			DATA ANALYST	1.00	0.00
			DIRECTOR OF HUMAN RESOURCES	1.00	0.00
			HUMAN RESOURCES ANALYST - BENEFITS	1.00	0.00
			HUMAN RESOURCES ANALYST - RECRUITING	2.00	0.00
			HUMAN RESOURCES TECHNICIAN	1.00	0.00
			SAFETY PROGRAMS MANAGER	1.00	0.00
			SR. HUMAN RESOURCE ANALYST - COMP AND CLASS	1.00	0.00
			SR. HUMAN RESOURCE ANALYST - ER AND LEARNING	1.00	0.00
			TALENT DEVELOPMENT MANAGER	1.00	0.00
		HUMAN RESOURCES Total		13.00	0.00
	HUMAN RESOURCES Total			**13.00**	**12.00**
	IT SERVICES	INFORMATION TECHNOLOGY SERVICE	ADMIN SPECIALIST - IT	0.00	0.00
			ASSISTANT IT DIRECTOR	1.00	0.00
			BUSINESS SYSTEMS ANALYST	2.00	0.00
			BUSINESS SYSTEMS MANAGER	2.00	0.00
			CLIENT SERVICES MANAGER	1.00	0.00
			COMPUTER SUPPORT SPECIALIST	3.00	0.00
			DIRECTOR OF INFORMATION TECH	1.00	0.00
			GIS ADMINISTRATOR	1.00	0.00
			GIS ANALYST	3.00	0.00
			GIS MANAGER	1.00	0.00
			IT PORTFOLIO PROJECT MANAGER	1.00	0.00
			IT PROCUREMENT SPECIALIST	1.00	0.00
			NETWORK ADMINISTRATOR	2.00	0.00
			SR. BUSINESS SYSTEMS ANALYST	4.00	0.00
			SR. GIS MANAGER	1.00	0.00
			SR. NETWORK ADMINISTRATOR	2.00	0.00
			SYSTEMS ANALYST	2.00	0.00
			TECHNOLOGY SYSTEMS MANAGER	1.00	0.00
		INFORMATION TECHNOLOGY SERVICE Total		29.00	0.00
		IT - ADMIN	ASSISTANT IT DIRECTOR	0.00	1.00
			DIRECTOR OF INFORMATION TECH	0.00	1.00
			IT PROCUREMENT SPECIALIST	0.00	1.00
			IT SECURITY RISK & COMPLIANCE OFFICER	0.00	1.00
		IT - ADMIN Total		0.00	4.00
		IT - ENTERPRISE INFRASTRUCTURE	ENTERPRISE INFRASTRUCTURE MANAGER	0.00	1.00
			INFRASTRUCTURE ADMINISTRATOR	0.00	2.00
			INFRASTRUCTURE ANALYST	0.00	1.00
			INFRASTRUCTURE ANALYST - PUBLIC SAFETY	0.00	1.00
			LEAD INFRASTRUCTURE ADMINISTRATOR	0.00	2.00
		IT - ENTERPRISE INFRASTRUCTURE Total		0.00	7.00
		IT - ENTERPRISE SOLUTIONS	BUSINESS SOLUTIONS MANAGER	0.00	3.00
			ENTERPRISE SOLUTIONS ANALYST	0.00	5.00
			ENTERPRISE SOLUTIONS MANAGER	0.00	1.00
			LEAD ENTERPRISE SOLUTIONS ANALYST	0.00	6.00
		IT - ENTERPRISE SOLUTIONS Total		0.00	15.00
		IT - TECHNOLOGY ENGAGEMENT	TECHNOLOGY ENGAGEMENT MANAGER	0.00	1.00
			TECHNOLOGY EXPERIENCE ANALYST	0.00	2.00
			TECHNOLOGY EXPERIENCE SPECIALIST	0.00	3.00
			TECHNOLOGY EXPERIENCE SPECIALIST - PUBLIC SAFETY	0.00	1.00
			TECHNOLOGY PORTFOLIO MANAGER	0.00	1.00
		IT - TECHNOLOGY ENGAGEMENT Total		0.00	8.00
	IT SERVICES Total			**29.00**	**34.00**

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
	PARKS & REC	PARKS & RECREATION	ADMINISTRATIVE SUPPORT SPECIALIST - PARKS & RECREATION	1.00	0.00
			ASSISTANT DIRECTOR OF PARKS AND RECREATION	1.00	0.00
			BUDGET AND BUSINESS ANALYST	1.00	0.00
			DIRECTOR OF PARKS AND RECREATION	1.00	0.00
			MARKETING COORDINATOR - RECREATION	1.00	0.00
			RECREATION SPECIALIST - SPECIAL EVENTS	0.00	0.00
		PARKS & RECREATION Total		5.00	0.00
		PR - COMMUNITY CENTER	RECREATION COORDINATOR - MAIDES	0.00	1.00
			RECREATION COORDINATOR - MLK	0.00	2.00
			RECREATION MANAGER	0.00	1.00
			RECREATION SPECIALIST - FLOAT	0.00	1.88
			RECREATION SPECIALIST - MAIDES	0.00	2.46
			RECREATION SPECIALIST - MLK	0.00	2.41
			RECREATION SUPERVISOR - MAIDES	0.00	1.00
			RECREATION SUPERVISOR - MLK	0.00	1.00
		PR - COMMUNITY CENTER Total		0.00	12.75
		PR - COMMUNITY CENTER - ATHLETICS	RECREATION COORDINATOR - ATHLETICS	0.00	2.00
			RECREATION SPECIALIST - ATHLETICS	0.00	2.00
			RECREATION SUPERVISOR - ATHLETICS	0.00	1.00
		PR - COMMUNITY CENTER - ATHLETICS Total		0.00	5.00
		PR - COMMUNITY CENTER - CULTURAL PROGRAMS	PROGRAM SPECIALIST - CULTURAL PROGRAMS	0.00	1.00
		PR - COMMUNITY CENTER - CULTURAL PROGRAMS Total		0.00	1.00
		PR - COMMUNITY CENTER - FIT FOR FUN	RECREATION COORDINATOR	0.00	1.88
			RECREATION SPECIALIST	0.00	1.00
			RECREATION SPECIALIST - FIT FOR FUN	0.00	0.48
			RECREATION SUPERVISOR	0.00	2.00
		PR - COMMUNITY CENTER - FIT FOR FUN Total		0.00	5.36
		PR - COMMUNITY CENTER - HALYBURTON	RECREATION COORDINATOR - HALYBURTON PARK	0.00	2.00
			RECREATION SUPERVISOR - HALYBURTON PARK	0.00	1.00
		PR - COMMUNITY CENTER - HALYBURTON Total		0.00	3.00
		PR - RECREATION OPERATIONS	RECREATION MANAGER	0.00	1.00
		PR - RECREATION OPERATIONS Total		0.00	1.00
		PR - RECREATION OPERATIONS - ALTHEA GIBSON	RECREATION SPECIALIST - TENNIS	0.00	0.96
			RECREATION SUPERVISOR - TENNIS	0.00	1.00
		PR - RECREATION OPERATIONS - ALTHEA GIBSON Total		0.00	1.96
		PR - RECREATION OPERATIONS - ATHLETIC MAINTENANCE	FACILITIES MANAGER	0.00	1.00
			GROUNDS TECHNICIAN - ATHLETIC FIELDS	0.00	5.00
			GROUNDS TECHNICIAN - TENNIS	0.00	0.43
			SR. GROUNDS TECHNICIAN - ATHLETIC FIELDS	0.00	4.00
		PR - RECREATION OPERATIONS - ATHLETIC MAINTENANCE Total		0.00	10.43
		PR - RECREATION OPERATIONS - INLAND GREENS	FACILITIES TECHNICIAN - PARKS PT	0.00	0.48
			GROUNDS TECHNICIAN - RECREATION	0.00	1.00
			RECREATION COORDINATOR - INLAND GREENS	0.00	1.00
			RECREATION SPECIALIST - INLAND GREENS	0.00	1.44
			RECREATION SUPERVISOR - DOCK INLAND GREENS	0.00	1.00
		PR - RECREATION OPERATIONS - INLAND GREENS Total		0.00	4.92
		PR - RECREATION OPERATIONS - SPECIAL NEEDS	RECREATION COORDINATOR - SPECIAL NEEDS	0.00	1.00
			RECREATION SPECIALIST - SPECIAL NEEDS	0.00	0.48
		PR - RECREATION OPERATIONS - SPECIAL NEEDS Total		0.00	1.48
		PR- ADMIN	CUSTOMER SERVICE SPECIALIST II	0.00	1.00
			DIRECTOR OF PARKS AND RECREATION	0.00	1.00
			RECREATION SPECIALIST - RIVERFRONT PARK	0.00	0.48
			VENUE MANAGER	0.00	1.00
		PR- ADMIN Total		0.00	3.48

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
		PR-INLAND GREENS PARK	RECREATION COORDINATOR - INLAND GREENS	1.00	0.00
		PR-INLAND GREENS PARK Total		1.00	0.00
		PR-PARKS & LANDSCAPE MAINT	ADMIN SPECIALIST - PARKS AND LANDSCAPE	1.00	0.00
			FACILITIES CREW LEADER - PARKS	1.00	0.00
			FACILITIES TECHNICIAN - PARKS	2.00	0.00
			FISCAL SUPPORT SPECIALIST - PARKS AND LANDSCAPE	1.00	0.00
			GROUNDS CREW LEADER	8.00	0.00
			GROUNDS TECHNICIAN	3.96	0.00
			GROUNDS TECHNICIAN - LANDSCAPE	6.00	0.00
			GROUNDS TECHNICIAN - PARKS	4.00	0.00
			HORTICULTURE SUPERVISOR	1.00	0.00
			HORTICULTURIST	6.00	0.00
			LANDSCAPE SUPERVISOR	1.00	0.00
			PARK RANGER	1.00	0.00
			PARKS LANDSCP & FORESTRY SUPERINTENDENT	1.00	0.00
			PARKS SUPERVISOR	1.00	0.00
			RECREATION SPECIALIST - RIVERFRONT PARK	0.48	0.00
			SR. GROUNDS TECHNICIAN - LANDSCAPE	3.00	0.00
			SR. GROUNDS TECHNICIAN - PARKS	3.00	0.00
			SR. SMALL ENGINE MECHANIC	0.00	0.00
			VENUE MANAGER	1.00	0.00
		PR-PARKS & LANDSCAPE MAINT Total		45.44	0.00
		PR-RECREATION	FACILITIES MANAGER	1.00	0.00
			GROUNDS TECHNICIAN - ATHLETIC FIELDS	5.00	0.00
			GROUNDS TECHNICIAN - RECREATION	1.00	0.00
			GROUNDS TECHNICIAN - TENNIS	0.43	0.00
			RECREATION COORDINATOR - SPECIAL NEEDS	1.00	0.00
			RECREATION MANAGER	1.00	0.00
			RECREATION SPECIALIST - CONCESSIONS	0.00	0.00
			RECREATION SPECIALIST - INLAND GREENS	1.44	0.00
			RECREATION SPECIALIST - SPECIAL NEEDS	0.48	0.00
			RECREATION SPECIALIST - TENNIS	0.96	0.00
			RECREATION SUPERVISOR - DOCK INLAND GREENS	1.00	0.00
			RECREATION SUPERVISOR - SPECIAL EVENTS	1.00	0.00
			RECREATION SUPERVISOR - TENNIS	1.00	0.00
			SPECIAL EVENTS SUPERVISOR	1.00	0.00
			SR. GROUNDS TECHNICIAN - ATHLETIC FIELDS	4.00	0.00
		PR-RECREATION Total		20.31	0.00
		PR-RECREATION CENTER PROGRAMS	PROGRAM SPECIALIST - CULTURAL PROGRAMS	1.00	0.00
			RECREATION COORDINATOR - ATHLETICS	2.00	0.00
			RECREATION COORDINATOR - BOXING	1.00	0.00
			RECREATION COORDINATOR - FIT FOR FUN	0.88	0.00
			RECREATION COORDINATOR - HALYBURTON PARK	1.00	0.00
			RECREATION COORDINATOR - MAIDES	1.00	0.00
			RECREATION COORDINATOR - MLK	1.48	0.00
			RECREATION MANAGER	1.00	0.00
			RECREATION SPECIALIST - ATHLETICS	2.00	0.00
			RECREATION SPECIALIST - BOXING	1.00	0.00
			RECREATION SPECIALIST - FIT FOR FUN	0.48	0.00
			RECREATION SPECIALIST - FLOAT	0.88	0.00
			RECREATION SPECIALIST - HALYBURTON PARK	0.48	0.00
			RECREATION SPECIALIST - MAIDES	1.00	0.00
			RECREATION SPECIALIST - MLK	1.68	0.00
			RECREATION SUPERVISOR - ATHLETICS	1.00	0.00
			RECREATION SUPERVISOR - BOXING	1.00	0.00
			RECREATION SUPERVISOR - FIT FOR FUN	1.00	0.00
			RECREATION SUPERVISOR - HALYBURTON PARK	1.00	0.00
			RECREATION SUPERVISOR - MAIDES	1.00	0.00
			RECREATION SUPERVISOR - MLK	1.00	0.00
		PR-RECREATION CENTER PROGRAMS Total		22.88	0.00
		PR-TREE MAINTENANCE	FORESTRY MANAGEMENT SUPV	1.00	0.00
			TREE CREW LEADER	3.00	0.00
			TREE CREW SUPERVISOR	1.00	0.00
			TREE TRIMMER	6.00	0.00
		PR-TREE MAINTENANCE Total		11.00	0.00
PARKS & REC Total				**105.63**	**50.38**

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
	PLANNING	PL - ADMIN	CUSTOMER SERVICE SPECIALIST II	0.00	1.00
			PLANNING AND DEVELOPMENT DIRECTOR	0.00	1.00
		PL - ADMIN Total		0.00	2.00
		PL - LONG RANGE	COMMUNITY PLANNING AND DESIGN MANAGER	0.00	1.00
			PLANNER I - LONG RANGE	0.00	1.00
			PLANNER II - LONG RANGE	0.00	1.00
			URBAN DESIGN PLANNER II	0.00	1.00
		PL - LONG RANGE Total		0.00	4.00
		PL - PLANNING	ASSISTANT PLANNING & DEVELOPMENT DIRECTOR	0.00	1.00
			DEVELOPMENT REVIEW MANAGER	0.00	1.00
			HISTORIC PRESERVATION MANAGER	0.00	1.00
			NATURAL RESOURCE PLANNER/FLOODPLAIN ADMINISTRATOR	0.00	1.00
			PLANNER I - HISTORIC PRESERVATION	0.00	1.00
			PLANNER I - PLAN REVIEW	0.00	1.00
			PLANNER II - PLAN REVIEW	0.00	1.00
			PLANNING & DEVELOPMENT COORDINATOR	0.00	1.00
		PL - PLANNING Total		0.00	8.00
		PL - ZONING	PLANNER I - ZONING	0.00	2.00
		PL - ZONING Total		0.00	2.00
		PLANNING	ADMIN SPECIALIST - PLANNING	1.00	0.00
			ADMIN SUPPORT SPECIALIST - PDT	1.00	0.00
			ADMIN SUPPORT SPECIALIST - PLANNING	1.00	0.00
			ASSISTANT PLANNING DIRECTOR	1.00	0.00
			DIRECTOR OF PLAN,DEV,& TRANS	1.00	0.00
			PERMIT TECHNICIAN	1.00	0.00
			PLANNER I - LONG RANGE	2.00	0.00
			PLANNER I - PLAN REVIEW	1.00	0.00
			PLANNER I - ZONING	2.00	0.00
			PLANNER II - HISTORIC PRESERVATION	1.00	0.00
			PLANNER II - PLAN REVIEW	1.00	0.00
			PLANNING COORDINATOR	1.00	0.00
			SR. PLANNER - HISTORIC PRESERVATION	1.00	0.00
			SR. PLANNER - LONG RANGE	1.00	0.00
			SR. PLANNER - PLAN REVIEW	1.00	0.00
			TRANSPORTATION & MOBILITY PLANNER III	0.00	0.00
			URBAN DESIGN PLANNER II	1.00	0.00
			ZONING ADMINISTRATOR	1.00	0.00
			ZONING COMPLIANCE OFFICER II	1.00	0.00
			ZONING COMPLIANCE SUPERVISOR	1.00	0.00
			ZONING OFFICER	2.00	0.00
		PLANNING Total		23.00	0.00
	PLANNING Total			**23.00**	**16.00**
	POLICE	PD - POLICE	ADMIN SPECIALIST - POLICE CID	0.00	1.00
			ADMIN SPECIALIST - POLICE IA	0.00	1.00
			ADMIN SPECIALIST - POLICE PLANNING AND RESEARCH	0.00	1.00
			ADMIN SPECIALIST - POLICE PUBLIC AFFAIRS	0.00	1.00
			ADMIN SPECIALIST - POLICE SPECIAL OPS	0.00	1.00
			ADMIN SPECIALIST - POLICE UNIFORM PATROL	0.00	2.00
			ADMIN SPECIALIST - WPD FRONT DESK	0.00	1.00
			ADMIN SUPPORT TECH - VIRTUAL RESPONDER	0.00	6.00
			ASSISTANT POLICE CHIEF	0.00	1.00
			CODE ENFORCEMENT OFFICER	0.00	1.00
			COMMUNICATIONS SPECIALIST - POLICE	0.00	1.00
			COURT LIAISON	0.00	1.00

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
			CRIME PREVENTION SPECIALIST	0.00	1.00
			CRIME SCENE TECHNICIAN	0.00	7.00
			DEPUTY POLICE CHIEF	0.00	3.00
			EXECUTIVE STAFF ASSISTANT	0.00	1.00
			FACILITIES TECHNICIAN - POLICE	0.00	1.00
			FISCAL SUPPORT SPECIALIST - POLICE	0.00	1.00
			GRANTS COORDINATOR	0.00	1.00
			HOUSEKEEPER - POLICE	0.00	3.00
			NIBIN PROGRAM ADMINISTRATOR	0.00	1.00
			POLICE ADMIN PROGRAM MANAGER	0.00	1.00
			POLICE ADMIN SUPERVISOR - FRONT DESK	0.00	1.00
			POLICE ADMIN SUPERVISOR - PROPERTY AND EVIDENCE	0.00	1.00
			POLICE ADMIN SUPERVISOR - RECORDS	0.00	1.00
			POLICE ADMIN SUPERVISOR - STING CENTER	0.00	1.00
			POLICE ADMIN SUPERVISOR - VIRTUAL RESPONSE	0.00	1.00
			POLICE BACKGROUND INVESTIGATOR	0.00	1.00
			POLICE CADET	0.00	3.64
			POLICE CAPTAIN	0.00	6.00
			POLICE CHIEF	0.00	1.00
			POLICE CORPORAL	0.00	56.00
			POLICE CRIMINAL INTELLIGENCE ANALYST	0.00	6.00
			POLICE HR ADMIN	0.00	1.00
			POLICE LIEUTENANT	0.00	9.00
			POLICE LIEUTENANT - PATROL	0.00	5.00
			POLICE NCIC SPECIALIST	0.00	6.00
			POLICE OFFICER	0.00	113.00
			POLICE OFFICER PART TIME	0.00	0.48
			POLICE OUTSIDE CONTRACTS SPECIALIST	0.00	1.00
			POLICE PROPERTY TECHNICIAN	0.00	3.00
			POLICE QUARTERMASTER	0.00	1.00
			POLICE RECORDS TECHNICIAN	0.00	5.00
			POLICE SERGEANT	0.00	33.00
			POLICE TRAINING COORDINATOR	0.00	2.00
			SIMULATOR/TRAINING TECHNICIAN	0.00	1.00
			SOCIAL WORKER	0.00	5.00
			SR. CRIME SCENE TECHNICIAN	0.00	1.00
			SR. DATA ANALYST - POLICE	0.00	1.00
			SR. POLICE OFFICER	0.00	50.00
			SR. POLICE PROPERTY TECHNICIAN	0.00	1.00
			SR. POLICE RECORDS CLERK	0.00	1.00
			TRAFFIC INVESTIGATOR	0.00	5.00
			TRAFFIC INVESTIGATOR PT	0.00	0.90
		PD - POLICE Total		0.00	362.02
		PD-ADMIN SUPPORT	ADMIN SPECIALIST - WPD FRONT DESK	1.00	0.00
			ADMIN SUPPORT TECH - VIRTUAL RESPONDER	6.00	0.00
			CODE ENFORCEMENT OFFICER	1.00	0.00
			FACILITIES TECHNICIAN - POLICE	1.00	0.00
			FISCAL SUPPORT SPECIALIST - POLICE	1.00	0.00
			HOUSEKEEPER - POLICE	4.00	0.00
			POLICE ADMIN PROGRAM MANAGER	1.00	0.00
			POLICE ADMIN SUPERVISOR - FRONT DESK	1.00	0.00
			POLICE ADMIN SUPERVISOR - PROPERTY AND EVIDENCE	1.00	0.00
			POLICE ADMIN SUPERVISOR - RECORDS	1.00	0.00
			POLICE ADMIN SUPERVISOR - VIRTUAL RESPONSE	1.00	0.00
			POLICE CADET	3.64	0.00
			POLICE CAPTAIN	1.00	0.00
			POLICE HR ADMIN	1.00	0.00
			POLICE NCIC SPECIALIST	6.00	0.00
			POLICE OUTSIDE CONTRACTS SPECIALIST	1.00	0.00
			POLICE PROPERTY TECHNICIAN	3.00	0.00
			POLICE QUARTERMASTER	1.00	0.00
			POLICE RECORDS TECHNICIAN	5.00	0.00
			POLICE SR. RECORDS CLERK	1.00	0.00
			SR. POLICE PROPERTY TECHNICIAN	1.00	0.00
		PD-ADMIN SUPPORT Total		42.64	0.00
		PD-INVESTIGATIVE BUREAU	ADMIN SPECIALIST - POLICE CID	1.00	0.00
			CRIME SCENE TECHNICIAN	7.00	0.00
			POLICE CAPTAIN	1.00	0.00
			POLICE CORPORAL	8.00	0.00
			POLICE LIEUTENANT	1.00	0.00
			POLICE OFFICER	11.00	0.00
			POLICE SERGEANT	4.00	0.00
			SOCIAL WORKER	1.00	0.00
			SR. CRIME SCENE TECHNICIAN	2.00	0.00
		PD-INVESTIGATIVE BUREAU Total		36.00	0.00
		PD-NARCOTICS INVESTIGATIONS	POLICE CAPTAIN	1.00	0.00
			POLICE CORPORAL	4.00	0.00
			POLICE LIEUTENANT	1.00	0.00
			POLICE OFFICER	14.00	0.00
			POLICE SERGEANT	5.00	0.00
		PD-NARCOTICS INVESTIGATIONS Total		25.00	0.00

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
		PD-OFFICE OF THE CHIEF	ADMIN SPECIALIST - POLICE IA	1.00	0.00
			ADMIN SPECIALIST - POLICE PUBLIC AFFAIRS	1.00	0.00
			COMMUNICATIONS SPECIALIST - POLICE	1.00	0.00
			CRIME PREVENTION SPECIALIST	1.00	0.00
			DEPUTY POLICE CHIEF	3.00	0.00
			EXECUTIVE STAFF ASSISTANT	1.00	0.00
			GRANTS COORDINATOR	1.00	0.00
			POLICE CHIEF	1.00	0.00
			POLICE CORPORAL	3.00	0.00
			POLICE LIEUTENANT	3.00	0.00
			POLICE OFFICER	10.00	0.00
			POLICE SERGEANT	3.00	0.00
		PD-OFFICE OF THE CHIEF Total		29.00	0.00
		PD-SPECIAL OPERATIONS	ADMIN SPECIALIST - POLICE SPECIAL OPS	1.00	0.00
			POLICE CAPTAIN	1.00	0.00
			POLICE CORPORAL	10.00	0.00
			POLICE LIEUTENANT	1.00	0.00
			POLICE OFFICER	19.00	0.00
			POLICE OFFICER PART TIME	0.48	0.00
			POLICE SERGEANT	4.00	0.00
			TRAFFIC INVESTIGATOR	5.00	0.00
			TRAFFIC INVESTIGATOR PT	0.90	0.00
		PD-SPECIAL OPERATIONS Total		42.38	0.00
		PD-TECHNOLOGY, TRAIN & RECRUIT	ADMIN SPECIALIST - POLICE PLANNING AND RESEARCH	1.00	0.00
			POLICE ADMIN SUPERVISOR - STING CENTER	1.00	0.00
			POLICE BACKGROUND INVESTIGATOR	2.00	0.00
			POLICE CAPTAIN	1.00	0.00
			POLICE CORPORAL	3.00	0.00
			POLICE CRIMINAL INTELLIGENCE ANALYST	6.00	0.00
			POLICE LIEUTENANT	1.00	0.00
			POLICE OFFICER	10.00	0.00
			POLICE SERGEANT	4.00	0.00
			POLICE TRAINING COORDINATOR	2.00	0.00
			SIMULATOR/TRAINING TECHNICIAN	1.00	0.00
			SR. DATA ANALYST - POLICE	1.00	0.00
		PD-TECHNOLOGY, TRAIN & RECRUIT Total		33.00	0.00
		PD-UNIFORM PATROL	ADMIN SPECIALIST - POLICE UNIFORM PATROL	1.00	0.00
			ADMIN SPECIALIST - POLICE UNIFORM PATROL	1.00	0.00
			COURT LIAISON	1.00	0.00
			POLICE CAPTAIN	1.00	0.00
			POLICE CORPORAL	28.00	0.00
			POLICE LIEUTENANT	3.00	0.00
			POLICE LIEUTENANT - PATROL	4.00	0.00
			POLICE OFFICER	100.00	0.00
			POLICE SERGEANT	13.00	0.00
		PD-UNIFORM PATROL Total		152.00	0.00
	POLICE Total			**360.02**	**362.02**
	PUBLIC WORKS	PW-ADMINISTRATION	BUSINESS & EMP DEVELOPMENT MGR	1.00	0.00
			DEPT. SAFETY & TRAINING SPEC	1.00	0.00
			DIRECTOR OF PUBLIC WORKS	1.00	0.00
			SUSTAINABILITY PROJECT MANAGER	1.00	0.00
		PW-ADMINISTRATION Total		4.00	0.00
		PW-BUILDINGS	ADMIN SPECIALIST - BUILDINGS	1.00	0.00
			BUILDINGS & FACILITIES SUPT	1.00	0.00
			FACILITIES PROJECT COORDINATOR	1.00	0.00
			FACILITIES SPECIALIST	4.00	0.00
			FACILITIES SUPERVISOR	1.00	0.00
			FACILITIES TECHNICIAN - BUILDINGS	1.00	0.00
			HOUSEKEEPER - BUILDINGS	1.00	0.00
			SR. FACILITIES SPECIALIST	2.00	0.00
		PW-BUILDINGS Total		12.00	0.00

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
		PW-STREETS	CONSTRUCTION CREW LEADER	5.00	0.00
			CONSTRUCTION SUPERVISOR	2.00	0.00
			FIELD SERVICE WORKER	1.00	0.00
			FISCAL SUPPORT SPECIALIST	1.00	0.00
			PUBLIC WORKS FIELD OPERATIONS MANAGER	1.00	0.00
			PUBLIC WORKS OPERATOR I	1.00	0.00
			PUBLIC WORKS OPERATOR II	7.00	0.00
			PUBLIC WORKS OPERATOR III	3.00	0.00
			PUBLIC WORKS OPERATOR IV	2.00	0.00
		PW-STREETS Total		23.00	0.00
	PUBLIC WORKS Total			**39.00**	**0.00**
	SAFETY & RISK	SR - SAFETY & RISK	ADA SPECIALIST	0.00	1.00
			SAFETY & RISK CLAIMS SPECIALIST	0.00	1.00
			SAFETY & RISK DIRECTOR	0.00	1.00
			SAFETY & RISK SPECIALIST	0.00	1.00
			SAFETY & RISK SPECIALIST - GENERAL	0.00	1.00
		SR - SAFETY & RISK Total		0.00	5.00
	SAFETY & RISK Total			**0.00**	**5.00**
	STRATEGY & INNOVATION	SI - STRATEGY & INNOVATION	CHIEF STRATEGY & INNOVATION OFFICER	0.00	1.00
			CITY AUDITOR	0.00	1.00
			ECONOMIC DEVELOPMENT MANAGER	0.00	1.00
			SR. SBE PROGRAM SPECIALIST	0.00	1.00
			SR. STRATEGY ANALYST	0.00	1.00
			STRATEGY & INNOVATION MANAGER	0.00	2.00
			STRATEGY ANALYST	0.00	1.00
		SI - STRATEGY & INNOVATION Total		0.00	8.00
	STRATEGY & INNOVATION Total			**0.00**	**8.00**
	TRANSPORTATION	TR - ADMIN	DIRECTOR OF TRANSPORTATION	0.00	1.00
		TR - ADMIN Total		0.00	1.00
		TR - ENGINEERING - ADMIN	ADMIN SPECIALIST - TRAFFIC	0.00	1.00
		TR - ENGINEERING - ADMIN Total		0.00	1.00
		TR - ENGINEERING - TECHNICAL REVIEW	ENGINEERING ASSOCIATE	0.00	2.00
			PLAN REVIEW ENGINEER	0.00	1.00
			PROGRAM SPECIALIST - RIGHT OF WAY	0.00	1.00
			PROJECT ENGINEER	0.00	2.00
			SR. ENGINEERING TECHNICIAN	0.00	1.00
		TR - ENGINEERING - TECHNICAL REVIEW Total		0.00	7.00
		TR - ENGINEERING - TRAFFIC ENGINEERING	CITY TRAFFIC ENGINEER	0.00	1.00
		TR - ENGINEERING - TRAFFIC ENGINEERING Total		0.00	1.00
		TR - ENGINEERING - TRAFFIC ENGINEERING - SIGNS & MARKINGS	SIGNS & MARKINGS SUPERVISOR	0.00	1.00
			SIGNS & MARKINGS TECHNICIAN I	0.00	3.00
			SIGNS & MARKINGS TECHNICIAN II	0.00	3.00
			TRAFFIC SIGNS FABRICATOR	0.00	1.00
		TR - ENGINEERING - TRAFFIC ENGINEERING - SIGNS & MARKINGS Total		0.00	8.00
		TR - ENGINEERING - TRAFFIC ENGINEERING - TRAFFIC SIGNALS	INTELLIGENT TRANSPORTATION SYSTEMS (ITS) ENGINEER	0.00	1.00
			ITS MAINTENANCE SUPERVISOR	0.00	1.00
			ITS TECHNICIAN	0.00	3.00
			SIGNAL SYSTEM SPECIALIST	0.00	1.00
			SR. ITS TECHNICIAN	0.00	6.00
			SR. TRAFFIC ENG TECH	0.00	1.00
		TR - ENGINEERING - TRAFFIC ENGINEERING - TRAFFIC SIGNALS Total		0.00	13.00

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
		TR - ENGINEERING - VISION ZERO	NEIGHBORHOOD TRAFFIC MANAGER	0.00	1.00
			TRANSPORTATION DIVISION ENGINEER	0.00	1.00
			TRANSPORTATION PLANNING MANAGER	0.00	1.00
		TR - ENGINEERING - VISION ZERO Total		0.00	3.00
		TR - STREETS & STORMWATER - ADMIN	FIELD OPERATIONS MANAGER	0.00	1.00
		TR - STREETS & STORMWATER - ADMIN Total		0.00	1.00
		TR - STREETS & STORMWATER - STREETS - ASPHALT	CONSTRUCTION CREW LEADER	0.00	2.00
			CONSTRUCTION SUPERVISOR	0.00	1.00
			EQUIPMENT OPERATOR II	0.00	3.00
			EQUIPMENT OPERATOR III	0.00	1.00
			EQUIPMENT OPERATOR IV	0.00	2.00
			FIELD SERVICE TECHNICIAN	0.00	1.00
		TR - STREETS & STORMWATER - STREETS - ASPHALT Total		0.00	10.00
		TR - STREETS & STORMWATER - STREETS - CONCRETE	CONSTRUCTION CREW LEADER	0.00	1.00
			CONSTRUCTION SUPERVISOR	0.00	1.00
			EQUIPMENT OPERATOR I	0.00	1.00
			EQUIPMENT OPERATOR II	0.00	1.00
			EQUIPMENT OPERATOR III	0.00	2.00
		TR - STREETS & STORMWATER - STREETS - CONCRETE Total		0.00	6.00
	TRANSPORTATION Total			**0.00**	**51.00**
GENERAL FUND Total				**963.06**	**969.81**
CD/HM GRANTS & LOAN ADMIN	**CDBG ADMIN**	FINANCE	ACCOUNTANT - AR AND LOANS	1.00	0.00
			ACCOUNTING SPECIALIST	1.00	0.00
			LOAN/ENTITLEMENT GRANTS MGR	1.00	0.00
		FINANCE Total		3.00	0.00
		HN-COMMUNITY DEVELOPMENT	COMM DEV ANALYST COMPLIANCE	1.00	0.00
			COMMUNITY DEV SPECIALIST	1.00	0.00
			COMMUNITY DEV SPECIALIST - HOUSING COUNSELOR	1.00	0.00
			COMMUNITY DEVELOPMENT & HOUSING MANAGER	1.00	0.00
			HOUSING REHAB TECHNICIAN	1.00	0.00
		HN-COMMUNITY DEVELOPMENT Total		5.00	0.00
		HN-HOUSING	ADMIN SPECIALIST - HOUSING	1.00	0.00
			FACILITIES PROJECT COORDINATOR - HOUSING	1.00	0.00
			SR. COMM DEV ANALYST	1.00	0.00
		HN-HOUSING Total		3.00	0.00
	CDBG ADMIN Total			**11.00**	**0.00**
	COMMUNITY BUILDING	CB - COMMUNITY DEVELOPMENT	AFFORDABLE HOUSING MANAGER	0.00	1.00
			COMM DEV ANALYST COMPLIANCE	0.00	1.00
			CUSTOMER SERVICE SPECIALIST II	0.00	2.00
			DIVISION MANAGER	0.00	1.00
			FACILITIES PROJECT COORDINATOR - HOUSING	0.00	1.00
			HOUSING PROGRAMS ANALYST	0.00	1.00
			HOUSING PROGRAMS MANAGER	0.00	1.00
			HOUSING REHAB TECHNICIAN	0.00	1.00
		CB - COMMUNITY DEVELOPMENT Total		0.00	9.00
	COMMUNITY BUILDING Total			**0.00**	**9.00**
	FINANCE	FIN - GRANTS	ACCOUNTANT - AR AND LOANS	0.00	1.00
			LOAN/ENTITLEMENT GRANTS MGR	0.00	1.00
		FIN - GRANTS Total		0.00	2.00
	FINANCE Total			**0.00**	**2.00**
CD/HM GRANTS & LOAN ADMIN Total				**11.00**	**11.00**

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
EQUIP MAINT & REPLACEMENT	**ASSET & PROPERTY MANAGEMENT**	APM - FLEET SERVICES	ASST DIRECTOR - FLEET MAINTENANCE	0.00	1.00
			AUTO/EQUIP MECHANIC HEAVY	0.00	6.00
			AUTO/EQUIP MECHANIC LIGHT	0.00	4.00
			CUSTOMER SERVICE SPECIALIST II	0.00	1.00
			FISCAL SUPPORT SPECIALIST - FLEET	0.00	1.00
			FLEET MANAGER	0.00	1.00
		APM - FLEET SERVICES Total		0.00	14.00
		FIN-GARAGE OPERATIONS	ADMIN SPECIALIST - FLEET	1.00	0.00
			ASSISTANT FLEET MANAGER	1.00	0.00
			AUTO/EQUIP MECHANIC HEAVY	5.00	0.00
			AUTO/EQUIP MECHANIC LIGHT	4.00	0.00
			FISCAL SUPPORT SPECIALIST - FLEET	1.00	0.00
			FLEET MANAGER	1.00	0.00
		FIN-GARAGE OPERATIONS Total		13.00	0.00
	ASSET & PROPERTY MANAGEMENT Total			**13.00**	**14.00**
EQUIP MAINT & REPLACEMENT Total				**13.00**	**14.00**
GOLF	**GOLF**	GLF - GOLF	ASSISTANT GOLF COURSE SUPT	0.00	1.00
			CLUBHOUSE MANAGER - GOLF	0.00	1.00
			GOLF COURSE MANAGER	0.00	1.00
			GOLF COURSE SUPERINTENDENT	0.00	1.00
			RECREATION COORDINATOR - GOLF	0.00	1.00
			RECREATION SPECIALIST - GOLF	0.00	2.48
			STARTER/MARSHALL	0.00	1.92
			TURF GRASS TECHNICIAN	0.00	1.00
			TURF GRASS WORKER	0.00	4.00
			TURF GRASS WORKER PT	0.00	0.48
		GLF - GOLF Total		0.00	14.88
		PR-GOLF COURSE	ASSISTANT GOLF COURSE SUPT	1.00	0.00
			CLUBHOUSE MANAGER - GOLF	1.00	0.00
			GOLF COURSE MANAGER	1.00	0.00
			GOLF COURSE SUPERINTENDENT	1.00	0.00
			RECREATION COORDINATOR - GOLF	1.00	0.00
			RECREATION SPECIALIST - GOLF	2.48	0.00
			STARTER/MARSHALL	1.92	0.00
			TURF GRASS TECHNICIAN	1.00	0.00
			TURF GRASS WORKER	4.00	0.00
			TURF GRASS WORKER PT	0.48	0.00
		PR-GOLF COURSE Total		14.88	0.00
	GOLF Total			**14.88**	**14.88**
GOLF Total				**14.88**	**14.88**
PARKING FACILITIES	**DOWNTOWN SERVICES & SPECIAL EVENTS**	DS - PARKING	ASSISTANT PARKING MANAGER	0.00	1.00
			PARKING OPERATIONS MANAGER	0.00	1.00
		DS - PARKING Total		0.00	2.00
	DOWNTOWN SERVICES & SPECIAL EVENTS Total			**0.00**	**2.00**
	PARKING	CM-PF-STREET PARKING	ASSISTANT PARKING MANAGER	1.00	0.00
			FISCAL SUPPORT SPECIALIST	0.00	0.00
			PARKING MANAGER	1.00	0.00
		CM-PF-STREET PARKING Total		2.00	0.00
	PARKING Total			**2.00**	**0.00**
PARKING FACILITIES Total				**2.00**	**2.00**

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
SPECIAL PURPOSE	**HEALTHY HOMES**	GP-ECON & PHYSICAL DEV	ADMIN SPECIALIST - HEALTHY HOMES	1.00	0.00
			HEALTHY HOMES PROJECT MANAGER	1.00	0.00
			HEALTHY HOMES REHAB TECH	1.00	0.00
		GP-ECON & PHYSICAL DEV Total		3.00	0.00
	HEALTHY HOMES Total			**3.00**	**0.00**
	MPO	GP-TRANSPORTATION	ACCOUNTING MANAGER - MPO	1.00	0.00
			ADMIN SUPPORT SPECIALIST - MPO	1.00	0.00
			ASSOCIATE PLANNER - MPO	2.00	0.00
			DEPUTY DIRECTOR MPO	1.00	0.00
			ENGINEERING ASSOCIATE	1.00	0.00
			GIS ANALYST - MPO	1.00	0.00
			GRANTS COORDINATOR-MPO	1.00	0.00
			PUBLIC INFORMATION OFFICER-MPO	1.00	0.00
			SR. TRANSPORTATION PLANNER	1.00	0.00
			TRAFFIC COUNTER - MPO	1.00	0.00
			TRANSPORTATION PLANNING ENGINEER - MPO	1.00	0.00
			WMPO EXECUTIVE DIRECTOR	1.00	0.00
		GP-TRANSPORTATION Total		13.00	0.00
		MPO	ACCOUNTING MANAGER - MPO	0.00	1.00
			ADMIN SUPPORT SPECIALIST - MPO	0.00	1.00
			ASSOCIATE PLANNER - MPO	0.00	2.00
			DEPUTY DIRECTOR MPO	0.00	1.00
			ENGINEERING ASSOCIATE - MPO	0.00	1.00
			GIS ANALYST - MPO	0.00	1.00
			GRANTS COORDINATOR - MPO	0.00	1.00
			PUBLIC INFORMATION OFFICER - MPO	0.00	1.00
			SR. TRANSPORTATION PLANNER - MPO	0.00	1.00
			TRAFFIC COUNTER - MPO	0.00	1.00
			TRANSPORTATION PLANNING ENGINEER - MPO	0.00	1.00
			WMPO EXECUTIVE DIRECTOR	0.00	1.00
		MPO Total		0.00	13.00
	MPO Total			**13.00**	**13.00**
	SABLE	GP-PUBLIC SAFETY-POLICE	POLICE CORPORAL	1.00	0.00
			UNMANNED AIR SYSTEMS PROGRAM MANAGER	1.00	0.00
		GP-PUBLIC SAFETY-POLICE Total		2.00	0.00
		PD - SABLE	POLICE CORPORAL	0.00	1.00
			UNMANNED AIR SYSTEMS PROGRAM MANAGER	0.00	1.00
		PD - SABLE Total		0.00	2.00
	SABLE Total			**2.00**	**2.00**
SPECIAL PURPOSE Total				**18.00**	**15.00**
SPECIAL TAX DISTRICTS	**SPECIAL TAX DISTRICTS**	STD-CBD/MSD-PATROL	POLICE OFFICER	2.00	1.00
			SR. POLICE OFFICER	0.00	1.00
		STD-CBD/MSD-PATROL Total		2.00	2.00
	SPECIAL TAX DISTRICTS Total			**2.00**	**2.00**
SPECIAL TAX DISTRICTS Total				**2.00**	**2.00**

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
STORM WATER MANAGEMENT	ASSET & PROPERTY MANAGEMENT	APM - LANDSCAPE MAINTENANCE - LANDSCAPE SERVICES - OPEN DRAINAGE	EQUIPMENT OPERATOR I	0.00	5.00
			EQUIPMENT OPERATOR II	0.00	2.00
			FIELD SERVICE TECHNICIAN	0.00	1.00
			GROUNDS TECHNICIAN	0.00	1.00
			STORMWATER SUPERVISOR	0.00	1.00
		APM - LANDSCAPE MAINTENANCE - LANDSCAPE SERVICES - OPEN DRAINAGE Total		0.00	10.00
	ASSET & PROPERTY MANAGEMENT Total			0.00	10.00
	COMPLIANCE	COMP - DEVELOPMENT COMPLIANCE	COMMUNITY STANDARDS OFFICER I	0.00	1.00
		COMP - DEVELOPMENT COMPLIANCE Total		0.00	1.00
	COMPLIANCE Total			0.00	1.00
	DESIGN & CONSTRUCTION	DC - CONSTRUCTION INSPECTION	CONSTRUCTION INSPECTOR	0.00	1.00
		DC - CONSTRUCTION INSPECTION Total		0.00	1.00
		DC - DESIGN MANAGEMENT	PROJECT MANAGER - STORMWATER	0.00	1.00
		DC - DESIGN MANAGEMENT Total		0.00	1.00
		DC - QUALITY	QUALITY ASSURANCE MANAGER	0.00	1.00
			QUALITY ASSURANCE SPECIALIST	0.00	1.00
		DC - QUALITY Total		0.00	2.00
	DESIGN & CONSTRUCTION Total			0.00	4.00
	STORMWATER	PW-STORM WATER ENGINEERING	CONSTRUCTION INSPECTOR	1.00	0.00
			PUBLIC WORKS CONSTRUCTION MANAGER	1.00	0.00
			PUBLIC WORKS OPERATOR I	1.00	0.00
			PUBLIC WORKS OPERATOR III	1.00	0.00
			QUALITY CONTROL TECHNICIAN	2.00	0.00
			SR. PROJECT ENGINEER	1.00	0.00
		PW-STORM WATER ENGINEERING Total		7.00	0.00
		PW-STORM WATER MAINTENANCE	ADMIN SPECIALIST - STORMWATER	0.48	0.00
			ADMIN SUPERVISOR - STORMWATER	1.00	0.00
			FIELD SERVICE WORKER	4.00	0.00
			PROJECT MANAGER - STORMWATER	1.00	0.00
			PUBLIC WORKS OPERATOR I	16.00	0.00
			PUBLIC WORKS OPERATOR II	3.00	0.00
			PUBLIC WORKS OPERATOR III	11.00	0.00
			PUBLIC WORKS OPERATOR IV	3.00	0.00
			SR. SMALL ENGINE MECHANIC	1.00	0.00
			STORMWATER CREW LEADER	4.00	0.00
			STORMWATER SUPERVISOR	4.00	0.00
		PW-STORM WATER MAINTENANCE Total		48.48	0.00
		PW-STORM WATER SERVICES	ADMIN SPECIALIST - STORMWATER	1.00	0.00
			ASSISTANT PUBLIC WORKS DIRECTOR	1.00	0.00
			NPDES STORMWATER COMPLIANCE INSPECTOR	1.00	0.00
			PROJECT MANAGER - STORMWATER	1.00	0.00
			STORMWATER EDUC PROG MANAGER	1.00	0.00
			STORMWATER GIS PT	0.48	0.00
			STORMWATER SPECIALIST	1.00	0.00
			STORMWATER TECH/OUTREACH EDUCATOR	0.48	0.00
			WATERSHED COORDINATOR	1.00	0.00
		PW-STORM WATER SERVICES Total		7.96	0.00
	STORMWATER Total			63.44	0.00
	TRANSPORTATION	TR - ADMIN	CUSTOMER SERVICE SPECIALIST I	0.00	0.48
		TR - ADMIN Total		0.00	0.48
		TR - STREETS & STORMWATER - ADMIN	ASSISTANT DEPT OF TRANSPORTATION DIRECTOR	0.00	1.00
			CUSTOMER SERVICE SPECIALIST I	0.00	1.00
			CUSTOMER SERVICE SUPERVISOR	0.00	1.00
			STORMWATER SPECIALIST	0.00	1.00
		TR - STREETS & STORMWATER - ADMIN Total		0.00	4.00
		TR - STREETS & STORMWATER - MAINTENANCE - CLOSED DRAINAGE	EQUIPMENT OPERATOR I	0.00	6.00
			EQUIPMENT OPERATOR IV	0.00	1.00
			STORMWATER CREW LEADER	0.00	2.00
			STORMWATER SUPERVISOR	0.00	1.00
		TR - STREETS & STORMWATER - MAINTENANCE - CLOSED DRAINAGE Total		0.00	10.00
		TR - STREETS & STORMWATER - MAINTENANCE - SCM	EQUIPMENT OPERATOR I	0.00	5.00
			EQUIPMENT OPERATOR II	0.00	2.00
			EQUIPMENT OPERATOR IV	0.00	2.00
			STORMWATER CREW LEADER	0.00	2.00
			STORMWATER SUPERVISOR	0.00	1.00
		TR - STREETS & STORMWATER - MAINTENANCE - SCM Total		0.00	12.00
		TR - STREETS & STORMWATER - STREETS - STREET SWEEPING	EQUIPMENT OPERATOR I	0.00	1.00
			EQUIPMENT OPERATOR III	0.00	11.00
			FIELD SERVICE TECHNICIAN	0.00	1.00
			STORMWATER SUPERVISOR	0.00	1.00
		TR - STREETS & STORMWATER - STREETS - STREET SWEEPING Total		0.00	14.00
	TRANSPORTATION Total			0.00	40.48
STORM WATER MANAGEMENT Total				63.44	55.48

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY26 Adopted	FY27 Adopted
		PW-RECYCLING & TRASH SVCS			
SOLIDWASTE	**SOLID WASTE**	ADMN	ADMIN SPECIALIST - RECYCLING AND TRASH	3.00	0.00
			ADMIN SUPPORT SUPERVISOR - RECYCLING AND TRASH	1.00	0.00
			SUPT OF RECYCLING AND TRASH	1.00	0.00
		PW-RECYCLING & TRASH SVCS ADMN Total		5.00	0.00
		PW-RTS-BULKY/METAL			
		COLLECTION	RECYCLING AND TRASH CREW LEADER	1.00	0.00
			RECYCLING AND TRASH OPERATOR	1.00	0.00
			RECYCLING AND TRASH OPERATOR II	4.00	0.00
			RECYCLING AND TRASH WORKER	2.00	0.00
		PW-RTS-BULKY/METAL COLLECTION Total		8.00	0.00
		PW-RTS-CUSTOMER REFUSE	RECYCLING AND TRASH MANAGER	1.00	0.00
			RECYCLING AND TRASH OPERATOR	15.00	0.00
			RECYCLING AND TRASH OPERATOR II	2.00	0.00
			RECYCLING AND TRASH WORKER	8.00	0.00
		PW-RTS-CUSTOMER REFUSE Total		26.00	0.00
		PW-RTS-DOWNTOWN			
		COLLECTION	RECYCLING AND TRASH CREW LEADER - DOWNTOWN	2.00	0.00
			RECYCLING AND TRASH MANAGER - DOWNTOWN	1.00	0.00
			RECYCLING AND TRASH OPERATOR DOWNTOWN	8.00	0.00
		PW-RTS-DOWNTOWN COLLECTION Total		11.00	0.00
		PW-RTS-RECYCLING	RECYCLING AND TRASH CREW LEADER	2.00	0.00
			RECYCLING AND TRASH OPERATOR	3.00	0.00
			RTS MANAGER	1.00	0.00
		PW-RTS-RECYCLING Total		6.00	0.00
		PW-RTS-YARD WASTE	RECYCLING AND TRASH CREW LEADER	2.00	0.00
			RECYCLING AND TRASH MANAGER	1.00	0.00
			RECYCLING AND TRASH OPERATOR	8.00	0.00
			RECYCLING AND TRASH OPERATOR II	4.00	0.00
			RECYCLING AND TRASH WORKER	5.00	0.00
		PW-RTS-YARD WASTE Total		20.00	0.00
		SW - ADMIN	CUSTOMER SERVICE SPECIALIST II	0.00	3.00
			CUSTOMER SERVICE SUPERVISOR	0.00	1.00
			SOLID WASTE SERVICES DIRECTOR	0.00	1.00
		SW - ADMIN Total		0.00	5.00
		SW - BULKY COLLECTION	SOLID WASTE CREW LEADER	0.00	1.00
			SOLID WASTE OPERATOR II	0.00	4.00
			SOLID WASTE TECHNICIAN	0.00	1.00
		SW - BULKY COLLECTION Total		0.00	6.00
		SW - DOWNTOWN			
		COLLECTION	SOLID WASTE CREW LEADER - DOWNTOWN	0.00	3.00
			SOLID WASTE OPERATOR - DOWNTOWN	0.00	8.00
			SOLID WASTE SERVICES MANAGER	0.00	1.00
		SW - DOWNTOWN COLLECTION Total		0.00	12.00
		SW - RECYCLING	SOLID WASTE CREW LEADER	0.00	2.00
			SOLID WASTE OPERATOR	0.00	1.00
		SW - RECYCLING Total		0.00	3.00
		SW - REFUSE	ASSISTANT SOLID WASTE SERVICES DIRECTOR	0.00	1.00
			SOLID WASTE OPERATOR	0.00	13.00
			SOLID WASTE OPERATOR II	0.00	2.00
			SOLID WASTE TECHNICIAN	0.00	6.00
		SW - REFUSE Total		0.00	22.00
		SW - YARDWASTE	SOLID WASTE CREW LEADER	0.00	2.00
			SOLID WASTE OPERATOR	0.00	6.00
			SOLID WASTE OPERATOR II	0.00	4.00
			SOLID WASTE SERVICES MANAGER	0.00	1.00
			SOLID WASTE TECHNICIAN	0.00	4.00
		SW - YARDWASTE Total		0.00	17.00
	SOLID WASTE Total			**76.00**	**65.00**
SOLIDWASTE Total				**76.00**	**65.00**
Grand Total				**1163.38**	**1149.17**

GLOSSARY

- **Accrual Basis –** a method of accounting wherein revenues are recognized when they are earned, and expenses are recognized when they are incurred.
- **ADA –** Americans with Disabilities Act.
- **Ad Valorem Tax –** a tax levied on the assessed value of real property. Property taxes are Ad Valorem taxes.
- **Allotment –** is a portion of the budget allotted for a given purpose.
- **Appropriation –** a specific amount of money authorized by the City Council for the purchase of goods and services. The City Council makes separate appropriations for each expenditure activity.
- **Assessed Property Value –** the value set upon real estate or other property by the county as a basis for levying taxes in the city.
- **Authorized Positions –** the number of regular employees in the city government. The City Council sets the number of Authorized Positions in adopting the budget.
- **Balanced Budget –** a budget in which planned revenues are equal to planned expenditures. All budgets are required by the State of North Carolina to be balanced.
- **Benefits –** payments by the city to provide benefits to employees. Examples include Social Security, retirement, medical insurance, and life insurance.
- **Bond Rating –** the level of credit risk as evaluated by a bond company associated with the City's bond issue. A bond rating ranges from AAA, the highest possible, to D, or default. The higher the city's bond rating, the lower the interest rate to the city on projects financed with bonds.
- **Bonds –** a certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specific future date. In the budget document, these payments are identified as 'debt service.' Bonds are used to obtain long-term financing for some capital improvements.
- **Budget –** an annual proposed plan for receiving and spending money for a fiscal year.
- **Budget Ordinance –** the ordinance that levies taxes and appropriates revenues for specified purposes during a fiscal year.
- **CADD –** Computer Aided Drafting Design system.
- **Capital Balances –** funds available from the completion of a capital project which are transferred to another capital project.
- **Capital Outlay –** equipment or improvements with an expected life of more than one year and a value of more than $10,000.

- **CIP –** Capital Improvement Program.
- **Contingency –** an appropriation of funds to cover unforeseen events that occur during the fiscal year.
- **COPs –** Certificates of Participation. A municipal obligation secured by relatively short-term leases on public facilities. Voter approval is not required.
- **Core Values –** the city's principles of quality.
- **Debt Service –** the sum of money required to pay installments of principal and interest on borrowed funds such as bonds.
- **Department –** the principal organizational units of the city government. Each city employee is assigned to a department.
- **Division –** a sub-unit of a department. Larger departments are composed of several divisions having a specific function within the department.
- **Effectiveness –** indicator of service quality of (outcome) progress toward objectives. Tells "how well" the degree to which customers are satisfied with a service or how accurately or timely a service is provided.
- **Efficiency –** cost per unit of output or level of service provided per employee or work period. Reflects the relationship between work performed and the resources required to perform it.
- **Encumbrance –** an amount of money committed for the payment of goods or services for which payment has not yet been made.
- **Enterprise Fund –** a fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the City Council is to fund the cost of enterprise services fully or predominantly through user fees. There are four enterprise funds: G olf Course Fund, Parking Facilities Fund, Solid Waste Management Fund, and Stormwater Management Fund.
- **Fiscal Year –** a 12-month period to which the annual budgets apply. In North Carolina, fiscal years for local governments are required by State Statute to begin July 1 and end June 30.
- **Focus Areas –** chosen by City Council that drive the strategic direction and resources of the city.
- **Fund –** a set of accounts to record revenues and expenditures associated with a specific purpose in accordance with regulations, restrictions, or limitations, and constituting an independent fiscal and accounting entity.
- **Fund Balance –** the accumulated excess of revenues and other financing sources over expenditures and other financing uses for governmental functions.

- **General Obligation Bonds –** bonds which are backed by the full faith and credit of the issuing government.
- **GFOA –** Government Finance Officers Association.
- **GIS –** Geographic Information System.
- **Goals –** broad guiding principles of intention and desired results as put forth in the Mission.
- **Governmental Funds –** funds used to account for those functions reported as governmental activities.
- **Grant –** a payment from one level of government to another. Federal and State aid to local governments is often in this form. Grants are usually made for specific purposes.
- **GTV-8 –** the City of Wilmington's government television channel (cable channel 8).
- **Interfund Transfer –** as authorized by City Council, the transfer of budgeted funds between accounting funds.
- **Intergovernmental Revenues –** revenues the city receives from federal, state, and county governments in the form of grants, reimbursements, payments in lieu, shared revenues, and/or entitlements.
- **Internal Service Fund –** an accounting fund used to finance goods or services provided by one governmental department or agency to another on a cost reimbursement basis.
- **Levy –** The imposition or collection of an assessment – as in property tax.
- **ISO –** Insurance Service Office, Inc. This organization evaluates and rates a community's ability to respond and suppress fires. This rating provides the insurance industry with the level of risk associated in a given community. The ratings range from 1 to 10, with 1 being the best public protection.
- **Local Government Commission (LGC) –** The Local Government Commission (LGC) is a non-profit, nonpartisan, membership organization that provides inspiration, technical assistance, and networking to local elected officials and other dedicated community leaders.
- **Lease Purchase Agreements –** contracted agreements which are termed leases, but which apply the lease amount to the purchase.
- **Lis Pendens –** a pending suit or lien placed through the courts on real property.
- **Mission –** broad statement identifying who, for what purpose, for whom, and why.
- **Modified Accrual Basis –** a method of accounting wherein revenues are recorded when the amount becomes measurable, and expenditures are recorded when the liability is actually incurred.

- **Municipal Service District (MSD) –** a service district is a defined area within a municipality or county in which the unit's governing board levies an additional property tax in order to provide extra services to the residents or properties in the district.
- **Nondepartmental Accounts –** items of expenditure essential to the operation of the city which either do not fall within the function of any department or which provide for expenditures related to more than one department.
- **NCLGBA –** North Carolina Local Government Budget Association.
- **NPDES –** National Pollutant Discharge Elimination System.
- **Objectives –** specific statements of measurable targets that are to be achieved in order to meet a Goal.
- **Operating Expenses –** costs, other than expenditures for salaries and benefits and capital outlay, which are necessary to support the services of the organization. Examples are printing charges, departmental supplies, electricity, and construction materials.
- **Ordinance –** a law set forth by a governmental authority; *specifically*: a municipal regulation**.**
- **Outside Agency –** not-for-profit agencies providing human, ecological, and economic development services. The city funds many outside agencies that benefit the citizens of Wilmington and provide services consistent with the City's objectives.
- **Performance Measures –** quantifiable means to evaluate workload, efficiency, and effectiveness performance levels, directly related to a department's goals and objectives.
- **Personnel –** expenditures made for salaries and wages for regular and temporary employees of the city.
- **Property Tax –** a tax levied on the assessed value of real property. This tax is also known as Ad Valorem Tax.
- **Proprietary Funds –** are a classification of funds that include Enterprise Funds and Internal Service Funds.
- **Rolling Stock –** term used to refer to the City's fleet of wheeled vehicles.
- **Section –** a sub-unit of a division having a specific function within the division.
- **Sundry –** miscellaneous appropriations for the general operation of a fund but not directly associated with a specific department's operating expenditures. Sundry appropriations can include non-departmental accounts, outside agencies, debt service, transfers to other funds, and contingency.

- **Surplus –** an excess of revenues over expenditures.
- **Tax Base –** the total assessed value of real, personal and state appraised property within the city.
- **Tax Year –** the calendar year in which tax bills are sent to property owners.
- **Transportation Advisory Committee (TAC) –** the governing body for the Wilmington Urban
- Area Metropolitan Planning Organization.
- **Unified Development Ordinance (UDO) –** combines the city and county zoning and subdivision ordinances into one document.
- **Wilmington Urban Area Metropolitan Planning Organization (MPO) –** a group of governmental entities and private enterprise formed to steer long range planning in New Hanover County.
- **Workload –** input/output. How much or how many products or services were handled or produced.