CITY OF
WILMINGTON
NORTH CAROLINA

FY26 Adopted Budget

GREENFIELD PARK—100 YEARS OF PUBLIC SERVICE

MAYOR AND COUNCIL

Mayor Bill Saffo

Mayor Pro-tem Clifford D. Barnett, Sr.
Salette Andrews
David Joyner

Charles H. Rivenbark
Kevin Spears
Luke Waddell, Sr.

CITY OF WILMINGTON NORTH CAROLINA

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GREENFIELD PARK—100 YEARS OF PUBLIC SERVICE

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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North Carolina

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

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INTRODUCTION

Welcome to the City of Wilmington's Annual Budget. This document outlines the city government's efforts to enhance the quality of life, protect and improve our environment, promote a thriving community, and ensure a safe and clean city for everyone. It is anticipated that this document will enable readers to gain a comprehensive understanding of city services and the objectives set for the fiscal year 2026.

This budget, developed by City staff in accordance with City Council and public guidance, serves four key functions. First, it communicates to residents how public money is spent and what is being accomplished as a result. Second, it serves as a policy document that articulates City Council's priorities for the upcoming year. Third, 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. Lastly, it is a comprehensive financial device for the forecasting of revenues and expenditures, authorizing and financing expenditures and serving as a control mechanism for spending limits.

At the foundation of the budget's development lie the City's four Core Values: Inclusion, Collaboration, Creativity, and Accountability. City staff uphold these Core Values as a framework for their personal behavior while executing the City's mission: "Through forward-thinking policies and responsible stewardship, we are creating a better city every day with excellent core services and quality of life for all."

Additional guidance for the development of this budget is derived from the City's strategic plan. The FY25-FY30 Strategic Plan: Reimagine provides a roadmap for the City of Wilmington to carry out its mission. The plan is made up of five Key Focus Areas: create a thriving, inclusive, and affordable community of neighborhoods; develop an efficient, accessible, and sustainable multi-modal transportation network and city infrastructure; create a safe, healthy, and engaged community; achieve organizational excellence; and cultivate an environment for economic growth, job creation, and cultural vibrance. The plan was a collaborative effort with significant stakeholder input from employees, the community, and City Council. It is the hope of city staff that, by using this guide and working with residents, the city government can better meet the needs of every citizen.

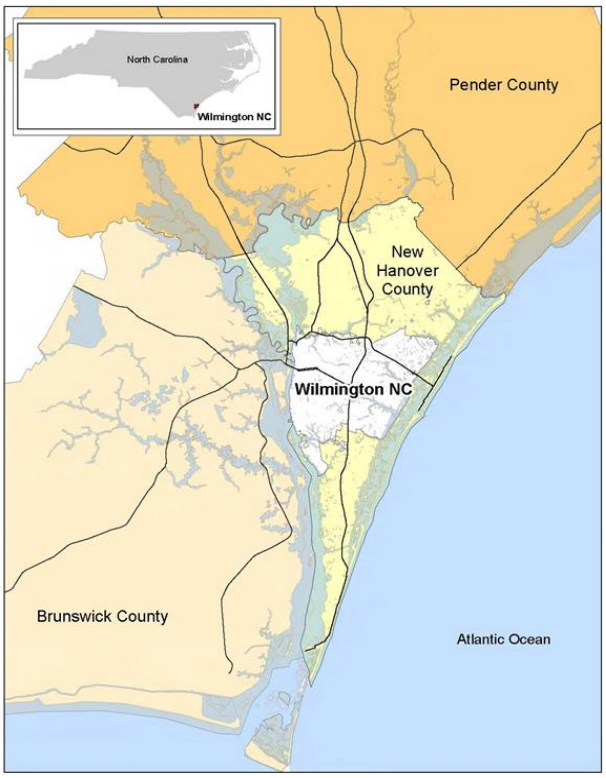
PROFILE OF THE CITY OF WILMINGTON

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 is 51.49 square miles, 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.

1 City of Wilmington Development Services Department, GIS staff

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 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 boasts a diverse and expanding local economy, transitioning from a tourism-centric market to encompassing a broader spectrum of industries, including healthcare, education, technology, film, and professional services. In March 2025, Amazon revealed plans to establish its first robotics fulfillment center in Greater Wilmington by early 2027. This facility will create more than 1,000 full- and part-time jobs and generate $163 million in ongoing economic activity in the region.[2]

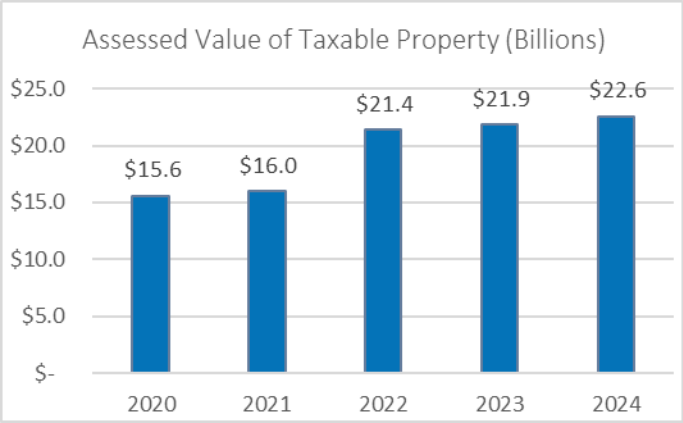
CNBC has once again recognized North Carolina as the "Top State for Business" in their 2025 ranking.[3] This achievement marks the third time in the last four years that the state has earned the leading position. CNBC specifically emphasized North Carolina's robust performance in terms of its economy, workforce, and business friendliness.

[2] WilmingtonBiz, Local Amazon Facility to Create More than1,00 Jobs, https://www.wilmingtonbiz.com/more_news/2025/03/12/local_amazon_facility_to_create_more_than_1000_jobs_be_largest_in_nc/26391

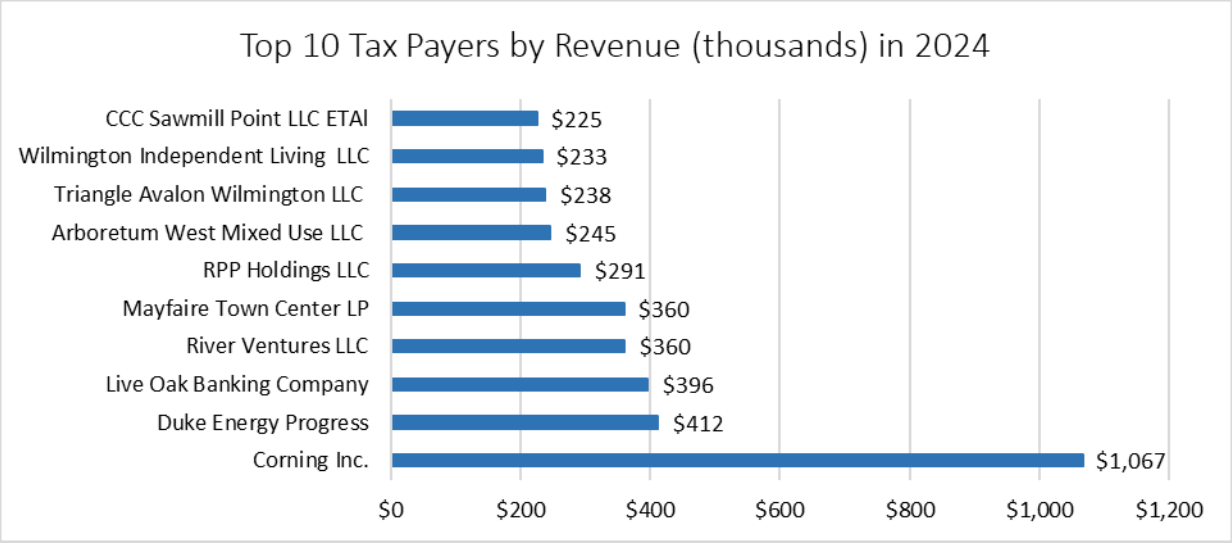
[3] CNBC, America's Top States for Business 2025, https://www.cnbc.com/2025/07/10/top-states-for-business-americas-2025-the-full-rankings.html

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 $22.6 billion in 2024, a 44.9% increase over five years.



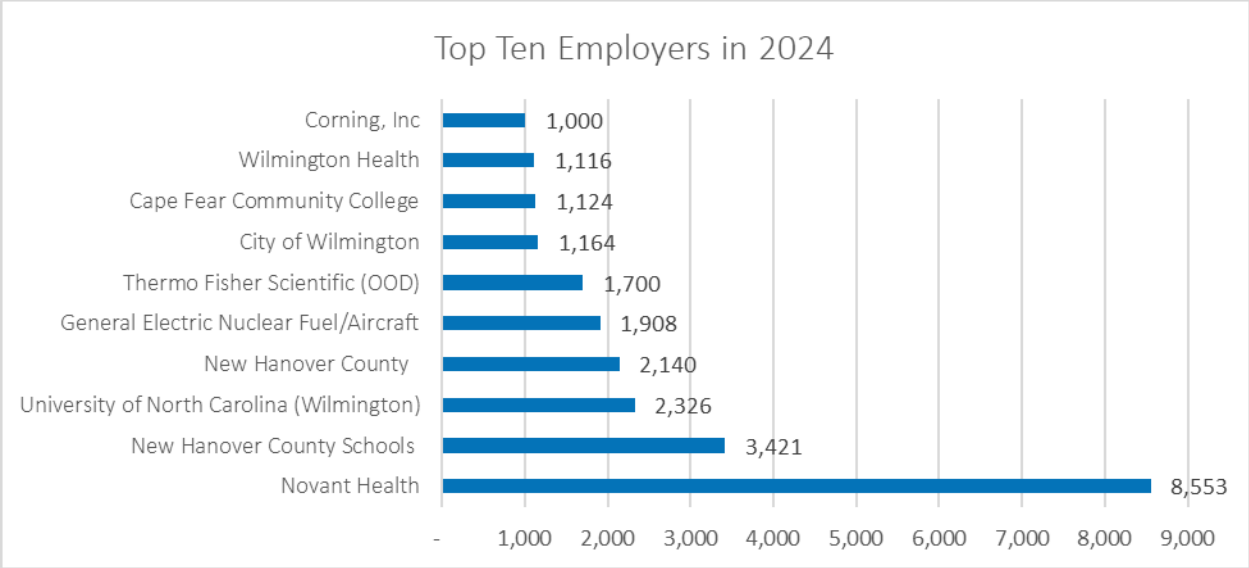
Even more encouraging is that this growth has not been the result of any one sector or employer. Demonstrating the city's diverse and stable economy, no single taxpayer comprises more than 1.1% of the total tax base, according to the City of Wilmington 2024 comprehensive financial report. Of those taxpayers, Corning, Inc. is the largest with an assessed value of $270.1 million. The remaining nine of the top ten taxpayers have an assessed value between $56.9 and $104.2 million.[4] Individually, these companies contribute between $225,000 and $1.07 million in tax revenue.



Further highlighting the diverse economy, employment is spread across several different industries and employers. The largest employer is Novant Health with 6.6% of the total county employment. The education sector accounts for 5.3% of the total employment in New Hanover County, with New Hanover County Schools contributing 2.64%, the University of North Carolina Wilmington contributing 1.8%, and Cape Fear Community College contributing 0.87%, respectively. The biotechnical, aviation, nuclear, manufacturing, and government industries round out the top ten.[5]

4 CAFR, City of Wilmington (2024), page xiv

5 CAFR, City of Wilmington (2024), page 246



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 has been a significant contributor to the local economy. The historic Riverwalk, Wilmington Convention Center, outdoor live music venues at Greenfield Lake Park and Riverfront Park, community festivals, and a vibrant downtown nightlife make the city a principal attraction in North Carolina.

In fact, the Wilmington Riverwalk was voted as the 3rd best in the nation in USA Today's 2025 10 Best Readers' Choice Awards.[7] Wilmington's status as a popular tourism destination has led to New Hanover County being ranked eighth among North Carolina's 100 counties as a travel destination in 2024, with visitors spending over one billion during that year.[8]

One revenue stream from tourism is the City's room occupancy tax (ROT). 100% of the ROT levied by the city must be used for construction, financing, operation, promotion, and maintenance of the Convention Center. The ROT is set at 6% within the convention center district and at 3% for everywhere else within the city's jurisdiction. For the year ending June 30, 2024, the city recognized $6,823,682 in tax revenue,

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

7 USA Today, "Best Riverwalk (2025)," https://10best.usatoday.com/awards/best-riverwalk/

8 New Hanover County Budget FY 2024-2025 https://www.nhcgov.com/2516/Fiscal-Year-2024-2025

up 8% from 2023. This ROT has helped make the convention center self-sustainable and not reliant on other revenue streams.[9]

Port of Wilmington

The Port of Wilmington is owned and operated by the North Carolina State Ports Authority. It is located just south of downtown, on the Cape Fear River, about 26 miles from the ocean. This position on the east coast puts it within 700 miles of 70% of the U.S. industrial base. An industrial base that is quickly and efficiently reached through CSX Transportation's intermodal rail service with its best-in-class transit times and daily service for boxcar, tanker, and general cargo services.

The port boasts some impressive statistics and accolades. In FY23, it reported a record operating revenue of $79.3 million, a 16.7% increase from the previous record set in FY22. This record revenue and growing cargo volume continues to be another of the many economic drivers in the region. In addition, in the World Bank's Container Port Performance Index, an index that measures global ports' efficiency, the Port of Wilmington was ranked 4th in North America, and 72nd in the world out of 405 total ports.[10]

Some features include terminal facilities serving container, bulk, and breakbulk operations. It offers a deep 42-foot navigational channel, nine berths with 6,768 feet of wharf frontage, four post-Panamax container cranes, and three neo-Panamax container cranes.[11] A new transload solution is also coming to the port by the company Port City Logistics. Transloading refers to the shift in modes of transportation for shipping goods, allowing greater flexibility for last-minute changes. This $25 million investment will further increase efficiency and reduce overall transportation costs for customers.[12]

TRANSPORTATION

Transportation Planning

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 being completed in a continuing, cooperative, and comprehensive manner. In

9 CAFR, City of Wilmington (2024), page 28

10 The World Bank, "The Container Port Performance Index 2023, https://documents.worldbank.org/en/publication/documents-reports/documentdetail/099060324114539683/p17583313892300871be641a5ea7b90e0e6

11 North Carolina Ports, https://ncports.com/port-facilities/port-of-wilmington/

12 Wilmington Business Development, https://wilmingtonbusinessdevelopment.com/portcity-to-introduce-new-transload-solution-on-the-port-of-wilmingtons-container-terminal/

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. 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 process.

The WMPO also provides services to its member jurisdictions that include:

- development review and Traffic Impact Analysis (TIA) review and coordination
- managing a traffic count program that collects 459 annual counts 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.

The WMPO is actively developing Cape Fear Navigating Change 2050, the region's next Metropolitan Transportation Plan, and updating several major plans, including the Locally Administered Project Program (LAPP), the Intelligent Transportation Systems (ITS) Plan, and the Safe Streets and Roads for All (SS4A) Safety Action Plan. To continue to build upon the recommendations included in the draft Cape Fear Navigating Change 2050, the WMPO created an Alternative Funding Subcommittee to further explore funding strategies to help advance priority transportation investments in the Wilmington region. Recently completed efforts include the renovation of 525 N. 4th St. into the WMPO's new dedicated office space, the Downtown Trail Phases Two and Three feasibility study, and the adoption of a Model Trail Lighting Policy.

Wilmington International Airport

Wilmington International Airport (ILM) is a key economic engine and serves as a major transportation hub for southeastern North Carolina, earning the distinction of being the fastest- growing airport in the United States. From FY22 through FY25, ILM experienced a 66% rise in seat capacity growth. Nonstop routes at ILM increased from nine to twenty-nine. In 2025, JetBlue commenced nonstop service to Boston, United initiated service to Denver, Avelo expanded its routes to Houston, Detroit, Washington D.C., and Islip, while Breeze revealed plans for service to Islip, Akron-Canton, Fort Lauderdale, and Tampa.[13]

13 ILM, "ILM Ranked #1 in Growth Over Three Year Period". https://flyilm.com/ilm-ranked-1-in-growth-over-three-year-period

In the North Carolina Department of Transportation's "The State of Aviation" for January 2025, ILM's economic output was over $3.3 billion and provided 20,905 jobs. Economic output measures the impact of leisure and business travelers on the local and state economy, including factors such as jobs, rental car companies, airport security, and airport capital projects and operations.[14]

Recent capital projects include a $105 million plan for the realignment and reconfiguration of airport roads and parking lots in anticipation of future growth. ILM received $4 million from the FAA to help fund the project in early 2024. Estimated to cost $3.3 million, the addition of another lane on 23rd Street between the airport and MLK Boulevard is one of the principal projects aimed at improving the flow of traffic and providing additional road capacity. In addition, a noise study is underway to identify solutions to limiting noise emanating from the airport. Future projects include $35 million for terminal expansion and $15 million for runway improvements.[15]

Bus System

The Cape Fear Public Transportation Authority (CFPTA), operating as Wave Transit, is the public transportation operator for the metro area of Wilmington, North Carolina. CFPTA offers regional public transit services to the community through fixed route bus lines, a downtown trolley, ADA paratransit service, RideMICRO serving outlying areas beyond the fixed-route bus system, and the University of North Carolina Wilmington "Seahawk Shuttle," a service dedicated to the university community. CFPTA also offers Amtrak and Greyhound connections through their centrally located Forden Station.

As of January 5, 2025, Wave Transit has implemented their system improvements under the Reimagine Wave Short-Range Plan which will result in more frequent bus service, shorter ride times on buses, and better connections to major residential, commercial, human services, and medical facilities throughout the community. Maps and timepoint schedules of each new route are available on Wave's website. [16]

In FY24, a total of 522,467 fixed route bus passenger trips were taken. Additionally, 17,782 trolley passenger trips and 121,019 UNCW passenger trips were recorded. RideMICRO, which operates as a point-to-point service, allowing passengers to schedule rides in advance, recorded a total of 19,140 passengers for FY24.[17]

14 NCDOT, North Carolina State of Aviation, https://www.ncdot.gov/divisions/aviation/Pages/state-of-aviation.aspx

15 WilmingtonBiz, Airport Projects Expected to Fuel Economy, https://www.wilmingtonbiz.com/more_news/2024/06/07/airport_projects_expected_to_fuel_economy/25661

16 Wave, https://www.wavetransit.com/reimagine-wave-transit/

17 Wave's Monthly Operations Report June 2024, https://www.wavetransit.com/wp-content/uploads/2024/08/June-24-OpStats.pdf

HEALTHCARE

Novant Health New Hanover Regional Medical Center is the primary referral hospital in the region. Services include cardiac care, orthopedics, oncology, pediatrics, women's health, rehabilitation, and trauma care. In 2024, there were 36,815 total discharges, 239,347 total patient days, and total patient revenue of $5.2 billion.[18] There are over ten Novant Health facilities located in the county, with two principal treatment centers.

On May 7, 2024, the Novant Health Michael Jordan Family Medical Clinic held its ribbon cutting. The basketball legend and longtime New Hanover County resident donated $10 million to help fund the clinic that is strategically located in a historically underserved neighborhood. The clinic adds 12 patient rooms and numerous services for families, regardless of insurance status. With a focus on immediate need, patient care exceeds primary, preventive, and traditional screenings, and includes supportive programming referrals.[19] Within the first nine months, the clinic served nearly 1,800 patients. On February 19, 2025, Novant Health opened the second Michael Jordan Family Medical Clinic in Wilmington. The 7,300 square foot clinic located at 416 N. 30th St has 12 patient rooms and offers primary care, vaccines, and health screenings to the community.[20]

The Novant Health New Hanover Orthopedic Hospital has also recently earned accolades. They received Healthgrades' 2024 America's 50 Best Hospitals for Outpatient Joint Replacement and Orthopedic Surgery Awards.[21]

EDUCATION

The City of Wilmington offers several higher education opportunities for citizens living in the region, most notably the University of North Carolina Wilmington and Cape Fear Community College.

Students at UNCW benefit from a robust and encouraging academic environment that fosters creative inquiry, promotes critical thinking, and embraces thoughtful expression in a beautiful coastal setting. One of 17 institutions in the UNC System, UNCW is a nationally recognized large public doctoral university with a private feel. At present, the university provides 59 bachelor's degrees, 37 master's degrees, and 5 doctoral degrees. Among these offerings is the B.S. in Coastal Engineering, which is the first program of its kind in the nation. [22] As of fall 2024, the total enrollment reached 18,848 students.[23]

Cape Fear Community College (CFCC) reaches an estimated 22,000 students across over 200 credential opportunities and more than 70 programs of study.[24] As of April 2025, student enrollment was at

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18 American Hospital Directory, Novant Health New Hanover Regional Medical Center Profile, https://www.ahd.com/free_profile/340141/New_Hanover_Regional_Medical_Center/Wilmington/North_Carolina/

19 Novant Health, Wilmington's First Novant Health Michael Jordan Family Medical Clinic https://supportnovanthealth.org/wilmingtons-first-novant-health-michael-jordan-family-medical-clinic/

20 WECT, Novant Health opens second Michael Jordan Family Medical Clinic in Wilmington https://www.wect.com/2025/02/13/novant-health-opens-second-michael-jordan-family-medical-clinic-wilmington/

21 Healthgrade, Novant Health New Hanover Orthopedic Hospital https://www.healthgrades.com/hospital-directory/north-carolina-nc/novant-health-new-hanover-orthopedic-hospital-hgst78797b36340094

22 University of North Carolina Wilmington (UNCW), https://uncw.edu/about/

23 UNCW Enrollment, https://public.tableau.com/app/profile/unc.wilmington.oirp/viz/UNCWFallEnrollment5-YearTrend/Dashboard

24 Cape Fear Community College (CFCC), https://cfcc.edu/

13,503, with 4,396 students enrolled in CFCC's Economic and Workforce Development programs. These programs provide short-term training that advances students' business goals and improves the community via offerings such as the Nail Salon Tech program, the Law Enforcement Program, and Electrical Linework courses.[25] Students can also train in a technical program or earn a two-year college transfer degree to continue their education.

AREA DEMOGRAPHICS AND STATISTICS

Geography	
Land area in square miles (2020)	51.41
Population per square mile (2020)	2,386.66
Resident Demographics	
Population (2025)	127,316
Households (2018-2022)	53,374
Median Age (2025)	37.5
Racial Composition, White alone (2025)	72.90%
Racial Composition, Black or African American alone (2025)	14.9%
Racial Composition, American Indian or Alaska Native alone (2025)	0.30%
Racial Composition, Asian alone (2025)	1.30%
Racial Composition, Two or more races (2025)	5.90%
Racial Composition, Hispanic or Latino (2025)	8.90%
New Hanover County Schools	
Student enrollment (2024)	24,897
Number of total schools	43
Pre-K schools	4
Elementary schools	35
Middle schools	11
High schools	9
Graduation rate (2024)	0.88
Income	
Median Household Income (2025)	$63,900
Per capita income (2025)	$47,325

25 CFCC Quickfacts, https://cfcc.edu/about/quick-facts/

CITY OF WILMINGTON STATISTICS

Police Protection:	
Number of sworn officers	280
Number of Calls for Service (FY25)	141,883
Number of Stations (1 HQ and 1 substation)	2
Fire Protection:	
ISO rating	1
Number of uniformed fire fighters	224
Number of calls for service (FY24)	18,472
Number of stations	10
Solid Waste Collection:	
Number of customers serviced by city crews	33,090
Refuse tons collected	26,009
Bulky trash tons collected	1,859
Yard waste tons collected	8,556
Recycling tons collected	5,537
Tonnage diverted away from landfill	14,061
Diversion rate	51%
Street System:	
Miles of soil, stone or gravel surface street	7.5
Miles of hard surface street	400
Number of City owned/maintained streets	14
Street Maintenance:	
Number of pothole repairs	6,877
Number of utility cut pavement repairs	2,439.9
Number of pavement repairs	177
Number of sidewalk repairs	2,025.2
Municipal Golf Course:	
Number of holes (par 71)	18
Number of rounds (18-holes) played annually	40,791
Number of rounds (9-holes) played annually	22,519
Number of golf carts renter (18 and 9-holes) annually	42,836
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	8,635
City-owned streetlights	900
Streetlight reimbursements to HOAs	477
Facilities:	
Facility lighting, leased from Duke Energy Progress	817
Facility lighting, city-owned	473
City-maintained facilities sq ft	991,170

READER'S GUIDE

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

The next section reflects a summary of total revenues for all funds 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 General Government section provides expenditure summaries for the General Fund governance and administrative and support services departments. 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 of the City's Community Development departments, which include Parks and Recreation, Planning and Development, Public Works, and Housing and Neighborhood Services, 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 with authorized positions and expenditure summaries for departments.

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 similarly to private business enterprises. Expenditures in these funds are financed primarily 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 FY26. 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 from bonds and other sources.

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.

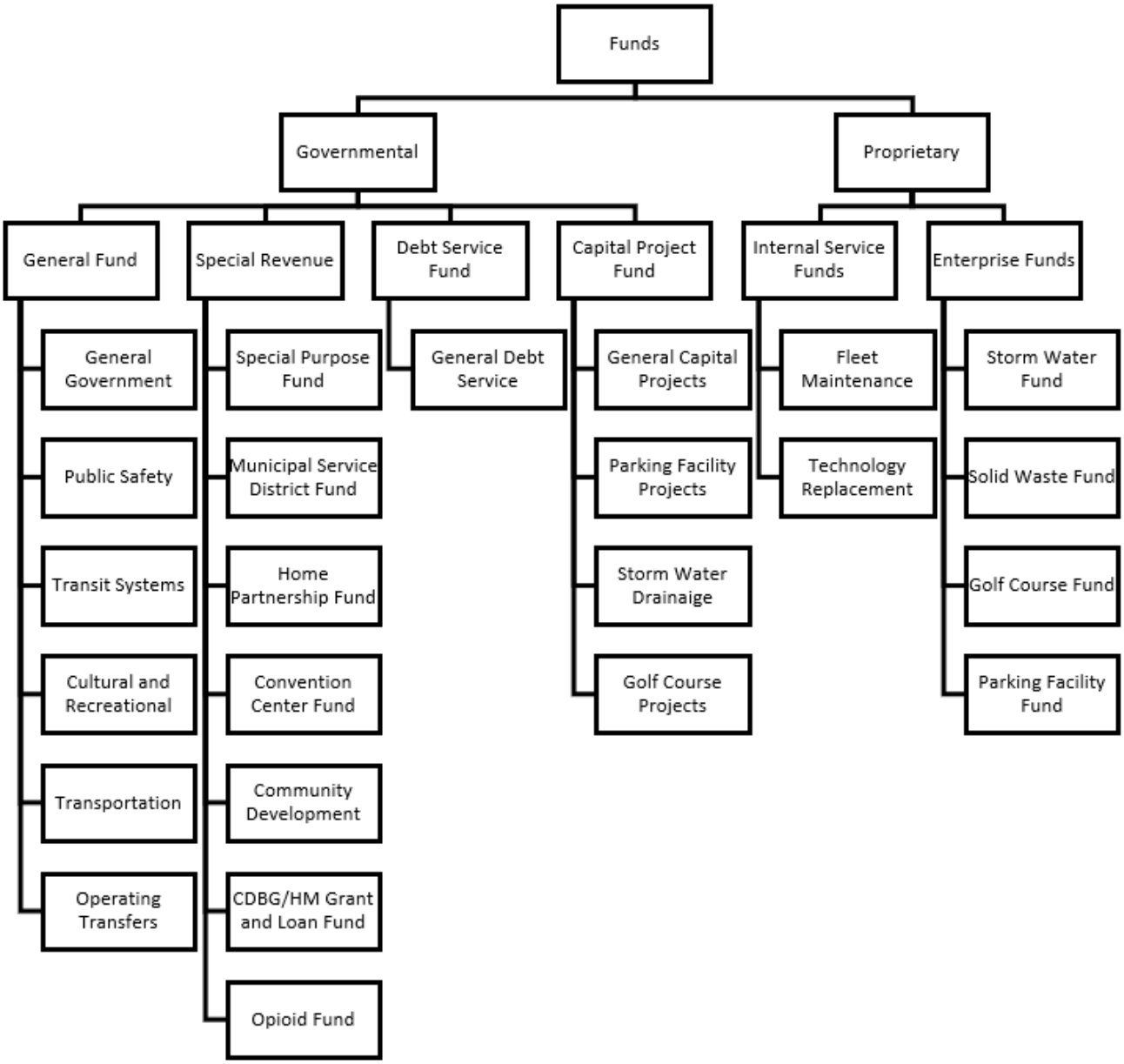
Presently, there is one HR Analyst and one HR technician that oversee the city's recruitment and selection activities. Since the unprecedented labor market shift resulting in three years of high turnover rates coupled with the increase of employees through the budget process, these positions are not 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.

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

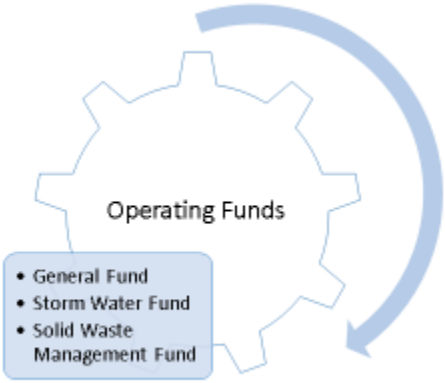
BUDGETARY FUND STRUCTURE

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.

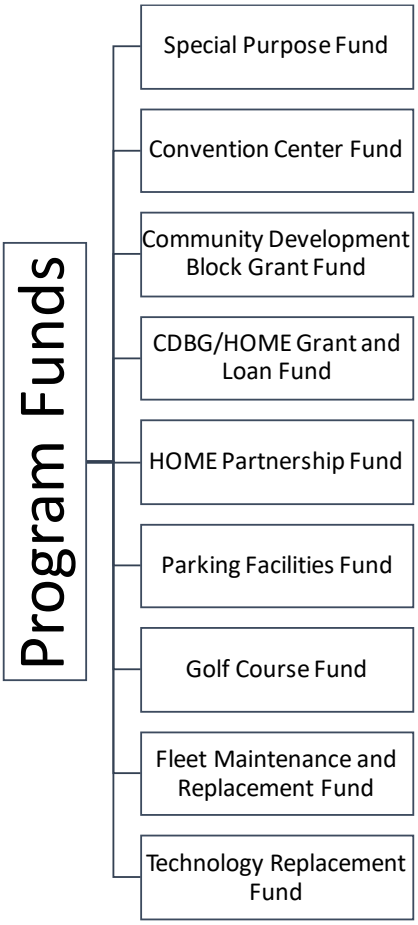


FUNDS SUBJECT TO APPROPRIATION BY CATEGORY

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.

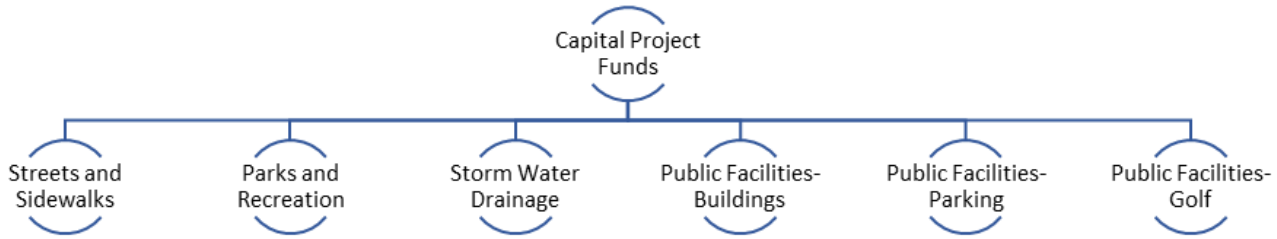
The *Technology Replacement Fund (650)* is an internal service fund that provides for the replacement of technology to reduce the technology gap and off-site hosting of certain applications. Revenues for this fund consist of internal charges to City departments according to the type of device and a subsidy 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 $0.0577 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 improvements projects. The official budget kick-off 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 the 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.

FY26 SCHEDULE OF EVENTS

Strategic Budget Work-session	November 7, 2024
Council Budget Work-session	January 31, 2025
Council Budget Work-session	March 28, 2025
Recommended Budget Presentation	May 6, 2025
Tentative Council Budget Work-session	May 16, 2025
Public Hearing	May 20, 2025
Tentative Council Budget Work-session	May 30, 2025
1st Reading	June 3, 2025
2nd Reading	June 17, 2025

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

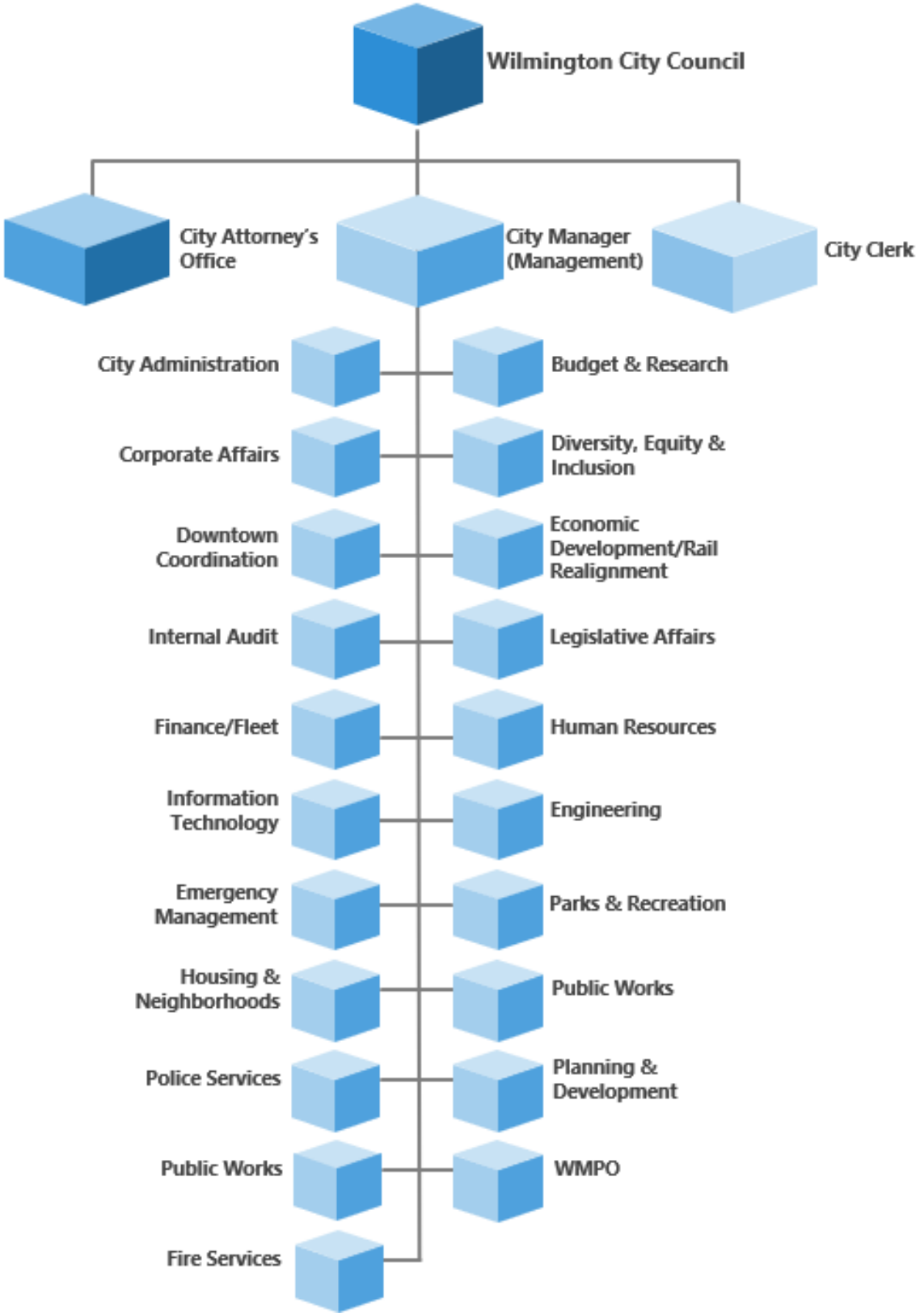
Recommended Budget

- 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 21, 2025

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

In accordance with state and local regulations, I am pleased to present the Adopted FY26 Annual Budget for the City of Wilmington. After reviewing the proposed budget and considering various staff modifications along with Council adjustments, the City Council approved the FY26 Annual Budget during its second reading on June 15, 2025.

The following budget adjustments were presented at City Council's mark-up work session on May 30, 2025, and are reflected in the adopted budget herein.

1. U.S. Department of Housing and Urban Development Entitlement Funds
    a. The City of Wilmington has held the status of a Community Development Block Grant (CDBG) entitlement community since 1975. Funding is provided to the city as an annual block grant from the U.S. Department of Housing and Urban Development (HUD). Notification regarding the city's formula allocation was received promptly, allowing it to be incorporated into the adopted budget.

    The allocation of funds for the city has been reduced by $16,294 in the FY26 budget. A portion of this adjustment affects the permissible administrative expenses covered by the entitlement funding and reallocates certain general fund resources. The subsequent changes are outlined below.

	Housing Programs	Recommened	Adjustments	Variance
1	Community Development Block Grant	$ 894,587	$ 871,503	$ (23,084)
2	HOME Investment Partnership	$ 568,783	$ 575,573	$ 6,790
	Entitlement Funding Adjustment Total	***$ 1,463,370***	***$ 1,447,076***	***$ (16,294)***
3	CDBG/HOME Grant Fund Support			
	GF Transfer In	$ 720,174	$ 728,729	$ 8,555
	CDBG Transfer In	$ 357,834	$ 348,600	$ (9,234)
	HOME Transfer In	$ 56,878	$ 57,557	$ 679
	CDBG/HOME Grant Fund Adjustment Total	***$ 1,134,886***	***$ 1,134,886***	***$ -***
4	General Fund Transfers			$ -
	CDBG Admin Transfer To	$ 720,174	$ 728,729	$ 8,555
	GAP Financing Transfer To	$ 910,187	$ 901,632	$ (8,555)
	CDBG/HOME Grant Fund Adjustment Total	***$ 1,630,361***	***$ 1,630,361***	***$ -***

2. General Fund Operating Adjustments

a. The General Fund supports outside agency programs. Three agencies were granted funding not initially in the recommended budget.
   i. The Downtown Business Alliance was awarded $10,000 through the Civic Partnership Competitive process, which signifies a commitment for three years, contingent upon the annual budget approval.
   ii. Voyager received an extra $40,000 for after-school youth programming, while the YMCA was allocated $15,000 to assist with after-school care scholarships. Both agencies were granted this funding for one year to enable their participation in the upcoming human services competitive process, which takes place during the development of the FY27 budget.
   iii. The Police Mounted Unit was reinstated for the adopted budget, which includes 4 Police Officer FTEs and operating costs totaling $351,656.

Operating Adjustments	Recommened	Adjustments	Variance
1 Agency: Downtown Business Alliance	$ -	$ 10,000	$ 10,000
2 Agency: YMCA	$ -	$ 15,000	$ 15,000
3 Agency: Voyager	$ 36,447	$ 76,447	$ 40,000
4 Operating: Mounted Unit	$ -	$ 351,656	$ 351,656
General Fund Adjustment Total	***$ 36,447***	***$ 453,103***	***$ 416,656***

b. To fund the above changes, the following revenue and operating shifts were made.
   i. Two agencies, i.e., Downtown Business Alliance and YMCA, were funded through operating shifts from Miscellaneous and Council's contingency.
   ii. Voyager and the Mounted Unit were funded with revenue adjustments to include ABC Revenue and Fund Balance.

Revenue/Shift Adjustments	Recommened	Adjustments	Variance
1 Sundry: Miscellaneous Shift	$ 158,880	$ 148,880	$ (10,000)
2 Contingency: Economic Contingency Shift	$ 150,000	$ 135,000	$ (15,000)
3 ABC Revenue	$ 2,517,821	$ 2,665,660	$ 147,839
4 Fund Balance Revenue	$ 2,520,000	$ 2,763,817	$ 243,817

The overall Adopted Budget for FY26 (across all funds) amounts to $306,603,312, which is $375,462 higher than the proposed budget. This budget was approved with a property tax rate set at 28.25 cents for every $100 of valuation, thereby supporting both the General Fund and the Debt Service Fund.

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

Respectfully submitted,

Becky Hawke

Becky Hawke
City Manager

May 1, 2025

Honorable City Council
And the Residents of the City of Wilmington:

I am honored to present my final recommended budget for the City of Wilmington to both the City Council and the community for the fiscal year beginning July 1, 2025 and ending June 30, 2026 plus the accompanying FY25-29 Capital Improvement Program. With decades of experience in municipal government, I am committed to ensuring that this last budget is carefully crafted, thoughtfully balanced, financially sound and sustainable.

The proposed $306,227,850 budget was formulated based on the City's Vision, Mission, Core Values, and five-year Strategic Plan. This document embodies the collaborative efforts of both the Council and staff, ensuring investment in the services that the community relies on and continues the commitment to 'Building a Better City Every Day'.

The spending plan objectives outlined in the *FY26 Recommended Budget* are detailed as follows.

1. The budget emphasizes the importance of investing in the city's most significant asset—its employees. Their dedication and hard work are vital for steering the community's strategic initiatives, which can be bolstered through competitive compensation packages.
2. The proposal prioritizes community services while integrating sustainable practices that align with the city's revenue streams.
3. The financial plan focuses on protecting city-owned assets while simultaneously committing to improvements in the infrastructure network.

Vision

We aspire to be a culturally vibrant city, leading the region in economic vitality, safety and resilience so that all people can share the greater opportunity, prosperity and quality of life.

Mission

Through forward-thinking policies and responsible stewardship, we are creating a better city every day with excellent core services and quality of life for all.

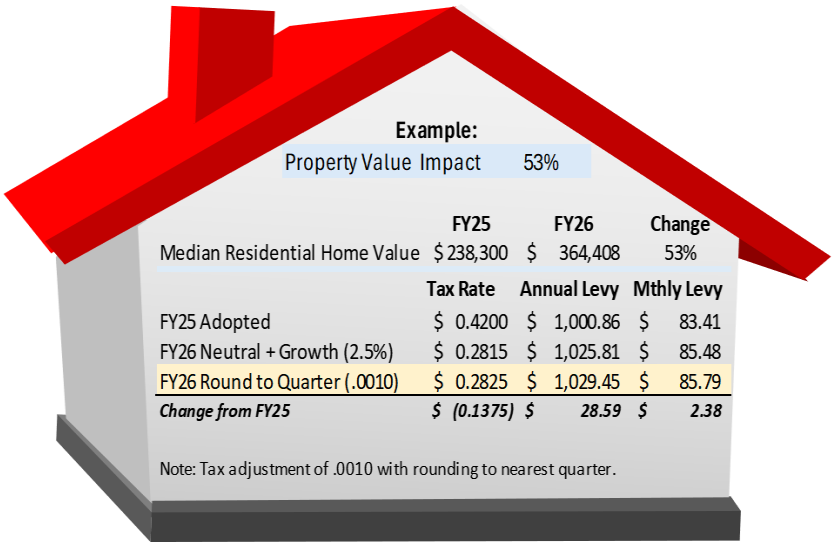
Values

INCLUSION
COLLABORATION
CREATIVITY
ACCOUNTABILITY

The total FY26 Recommended Budget (all funds) equals $306,227,850 as compared to the FY25 adopted amount of $298,687,255, an increase of $7,540,595 or 2.5%. The net budget less transfers between funds totals $267,943,890 and represents a 0.43% or $1,141,176 increase from the *FY25 Adopted Budget* of $266,802,714. The General Fund is the largest component of the budget and represents 51% or $156,492,945 of the total budget. This is a $7,427,053 or a 5% increase from the FY25 allocation of $149,065,892. The increase is mainly due to the focus on a competitive compensation package totaling $8.6 million.

The *FY26 Recommended Budget* reflects a real property revaluation year. North Carolina law requires each county to conduct a revaluation of all real property[26] at least every eight (8) years. New Hanover County decided on a four-year revaluation cycle. The revaluation's purpose is to fairly reflect the value of all property and to help ensure property owners pay equitable taxes based on the value of their property. The County reassessed all properties this past year and provided a valuation of $35,302,660,000. This valuation represents a 53% increase (N=$12,216,520,000) in assessed values from FY25. The City of Wilmington's revenue-neutral tax rate for FY26, which includes a 2.51% growth rate as permissible by State statute, totals 28.15 cents per $100 assessed value. This is 13.85 cents less than the FY25 property tax rate of 42 cents per $100 assessed value. The value of one cent equates to $3,515,464 after being adjusted for the collection rates that together total approximately 99.5%.

The endorsement of this budget necessitates an increase in the tax rate by 0.10 cents above the calculated revenue-neutral rate of 28.15 cents, resulting in a new ad valorem tax rate of 28.25 cents per $100 of assessed valuation, rounded to the nearest quarter cent. The net changes for individual taxpayers will differ based on the assessed value of their properties. For instance, a taxpayer in Wilmington with an average property value of $238,300 in FY25 will now experience a tax value of $364,408 in FY26, reflecting an annual increase of $28.59 or $2.38 monthly.



Example:

Property Value Impact	53%		
	FY25	**FY26**	**Change**
Median Residential Home Value	$ 238,300	$ 364,408	53%
	Tax Rate	**Annual Levy**	**Mthly Levy**
FY25 Adopted	$ 0.4200	$ 1,000.86	$ 83.41
FY26 Neutral + Growth (2.5%)	$ 0.2815	$ 1,025.81	$ 85.48
FY26 Round to Quarter (.0010)	$ 0.2825	$ 1,029.45	$ 85.79
Change from FY25	***$ (0.1375)***	***$ 28.59***	***$ 2.38***

Note: Tax adjustment of .0010 with rounding to nearest quarter.

The revaluation process conducted by the County also impacts the City's Municipal Service District (MSD). The County reported assessed values totaling $1,398,800,000, reflecting a substantial 46% increase compared to the assessed values for FY25, which were $958,422,000. The revenue-neutral tax rate for the MSD incorporates a state statute-permitted growth rate of 4.88%, leading to a tax rate of 5 cents per $100 of assessed value. There is no need to adjust the tax rate.

There are additional adjustments proposed for various fees within the enterprise funds. These increases are a function of the expanding demand for services, driven by a rise in operating and capital costs, as well as ongoing investment in employees. A summary of those recommendations follows.

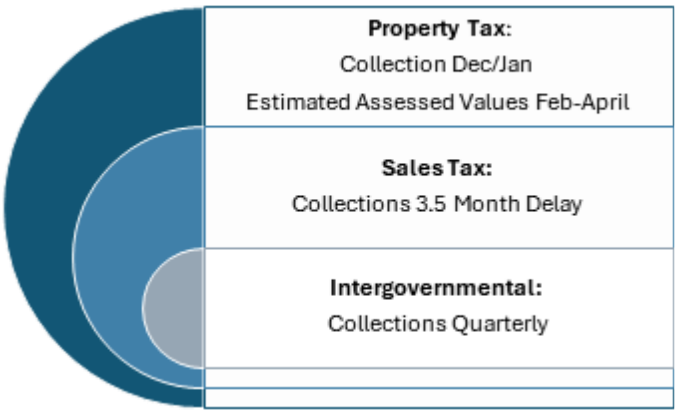
- Stormwater's equivalent residential unit fee is increasing from $8.68 per month to $8.97 to keep pace with the financial model necessary for sustainable operations and capital improvements.
- Municipal Golf Course users will see a $2 increase for golf cart rentals along with a $3 increase for riding punch cards aimed at helping build a capital improvement fund. Additionally, there will be a $1 increase for walking punch cards. All recommendations were endorsed by the Golf Course Advisory Committee.

[26] Real property includes land, homes, building, permanent fixtures as well as rights and privileges pertaining to land, such as mineral or forestry rights as well as personal property, both tangible and intangible, which is not permanently affixed to land.

- Parking is implementing incremental fee increases for all residential parking program permits. The proposed increases are supported by the Downtown Parking Advisory Committee.

The *FY26 Recommended Budget* outlines ongoing strategic investments in infrastructure, public safety, and community programs, to ensure sustainable growth for the city. While staff views the proposed budget as financially sound, there are external economic concerns outside the city's control. Economists are expressing worries about a potential recession, coupled with shifting federal policies that could threaten both domestic and international stability. Although inflation remains elevated, its rate of increase has moderated; however, it still exceeds pre-pandemic levels. The Federal Reserve's tightening of monetary policy raises concerns about inflations' impact on economic growth. Additionally, inflation is anticipated to be influenced by the fluctuations in federal tariff policies currently unfolding on the global stage. Finally, staff is concerned about the potential loss of federal funding stemming from various domestic executive orders that could impact city services and the ability to secure federal funding. These concerns present significant challenges that may need to be addressed post-budget adoption. Staff will continue to monitor these developments and will make the necessary adjustments.

Budget Development Process



The city's revenue patterns become clear only later in the fiscal year, complicating the establishment of precise revenue forecasts at the start of the budget process. Once formulated, any revenue growth typically proves insufficient to meet the diverse needs of the city in any given year. This year, discussions with Council occurred early in the fiscal year focusing on how to address the difficulties in attracting and retaining personnel within the city's public safety departments. In response, staff undertook a thorough compensation analysis, comparing salary structures with those of similar jurisdictions. Findings from the study indicated that the pay scales for mid-level public safety roles fell short of market standards, and it also highlighted other job categories that were similarly under market value. Addressing this challenge became the priority for the FY26 budget development process. Early revenue forecasting revealed that the expected revenue growth in the general fund, while typical, would not be adequate to finance the compensation package needed to align employee salaries with the necessary pay scale adjustments, while still maintaining the city's financial sustainability.

While staff continued to formulate more solid revenue estimates, in early December the departments' first budget exercise included determining whether current services should be enhanced or if new services should be introduced. Any proposals had to be submitted by reallocating funds within the existing budget. Similar instructions given in previous years, departments were to look for efficiencies, cost sharing methods, resource allocation shifts and/or service model reductions to meet their service needs. Any reallocations related to service delivery models were carefully considered to ensure that the city continues to maintain financial stability and the services relied on by the community. While this was

challenging for departments, this strategy ensured that resources would continue to be directed towards services according to their priority.

As the revenue forecasts and the compensation package began to align, it became evident that a second initiative was necessary to address anticipated funding needs. In February, departments were asked to undertake another budget exercise. This initiative involved departments proposing financially sustainable reductions in service models or service levels. Targets for each department were set based on their share of the overall General Fund budget, aiming at a cumulative reduction of $3 million. A simultaneous examination of various creative financial strategies concerning the property tax rate split, debt management approaches, and additional financial instruments was undertaken to identify innovative financial solutions.

Through careful planning, enhancements in efficiency, and a commitment to core services, departments effectively fulfilled their exercises with thoughtful and intentional reduction recommendations with community priorities in mind. A careful review of the reductions was undertaken and while some were not viable, many were reasonable and sustainable. These methodical strategies enabled the organization to facilitate the necessary on-going revenue needed to support the employee compensation package, highlighting the importance of investing in its workforce while upholding fiscal prudence and a sustainable future.

Budget Highlights

The balanced budget set forth includes strategic reductions in non-essential spending to ensure financial stability while simultaneously allocating enhancements toward priority areas. Also included is a realignment of the property tax rate split between the General Fund and the Debt Service Fund. These approaches maintain fiscal responsibility while promoting long-term growth and sustainability as well as public service improvements.

Enhancement Highlights

Employees are the most valuable resource for any city, as their skills, dedication, and contributions directly impact the growth and prosperity of the community. Investing in their compensation is not just a financial commitment but a recognition of their integral role in driving the city's success. Fair and competitive pay ensures that the city attracts and retains talented individuals who are motivated to perform at their best, fostering innovation and efficiency across all sectors. By prioritizing ***employee compensation***, the city not only supports the well-being of its workforce but also strengthens its economic foundation, ultimately creating a more vibrant and resilient future for all. The budget funds $8.6 million to closely align pay-scales with market ranges, adding a few structural changes and adjusting the healthcare package for competitiveness. The following summarizes what is included in this initiative:

1. Moving public safety pay-scale ranges to align with the market median, adjusting the spread of the ranges and adding an additional aging factor to stay with market
2. Adding both a Sr. Firefighter and Sr. Police Officer position
3. Reclassifying key positions to new paygrades based on market data (Grounds Technicians, Turf Grass Workers, Trash Workers & Paralegals)
4. Realigning pay-scales for all other classifications to maintain market values
5. Increasing the minimum wage for regular positions to $17.38

6. Reducing the employee health insurance premiums by $50 a month across all tiers along with some minor plan adjustments that were made following the recommendations by a consultant's market study

Recommended for the City Clerk's Office is the addition of an ***Assistant City Clerk***, with a salary and benefits of $54,740, to manage the rising volume of public records requests and the workload associated with Boards, Committees and Commissions. This enhancement will enable the department to meet the growing service demands effectively.

As a result of a budget reallocation, the city will now offer ***cancer screening services*** ($56,500) to all uniformed members of the Fire Department. Research supports the advantages of proactive screening and early cancer detection for firefighters. This financial support will facilitate screenings to occur at a minimum of every two years for all uniformed firefighters.

The Safelight Program was implemented in partnership with a private vendor, funded jointly by the City of Wilmington and New Hanover County, with all fines allocated to the New Hanover County School system as mandated by law. The data and images captured by the cameras were not available for real-time access, and the city's operational expenses surpassed $200,000 each year, not including the staff time to monitor the program. Discontinuing the Safelight Program and implementing ***City owned cameras*** ($63,414) will enable real-time access for public safety and result in considerable annual savings compared to the Safelight Program.

Service Model Reductions

To help address the revenue gap, some service model reductions were necessary. The following highlights those changes.

Since the City transferred food and beverage operations at Greenfield Lake Amphitheater to Live Nation in 2021, the city-wide ***concessions program*** has not been financially viable. New Hanover High School is the primary user of Legion Stadium where the city operates concessions. The city also manages a concession stand at Olsen Park for the adult softball league that utilizes the fields. Following the significant renovation of Legion Stadium in 2000, it was crucial for the city to operate food and beverage services and maintain the food establishment permit, as the facility served multiple successful organizations with long-term agreements. Without a substantial renovation to modernize the stadium for high-revenue events, its primary use will likely remain limited to the high school. The removal of these concession programs netted a reduction of $105,046 and a 1.33 FTE decrease.

The ***mounted police unit*** is a specialized division that employs trained horses for various functions, including patrolling, crowd management, and community outreach. Operating primarily in the downtown area, this four-officer unit is among the few full-time mounted units remaining in North Carolina and has been active since 1989. Significant time and expense are allocated to the grooming, feeding, transporting and staging of the horses before patrols commence. Additionally, there are temperature restrictions limiting the horses' use during colder weather. While this program enjoys community affection, it is not deemed essential, and the $351,656 in savings and the reduction of 4 mounted unit officers could be more effectively utilized for the recruitment and retention of officers through a competitive compensation package.

Service Level Adjustments

There are several service level changes recommended to help bridge the revenue gap. The following highlights the more significant changes.

A partnership between the Planning Department and Housing and Neighborhood Services has resulted in the reduction of one ***Zoning Officer*** position in Planning, yielding savings of $86,213. The Code Enforcement team from Housing & Neighborhood Services will assume some of the responsibilities currently held by the Zoning Enforcement team. Although a definitive list of transferable duties has yet to be established, preliminary ideas include:

- Right-of-Way Permitting & Enforcement (temporary signage within the Right-of-Way, including the enforcement of illegal signs and the permitting of sandwich board signs, sidewalk cafes, and street furniture)
- Enforcement of zoning regulations concerning the parking and storage of boats, trailers, and recreational vehicles
-

A joint initiative between Parking Management and Human Resources has led to the elimination of a Fiscal Support Specialist position, which had an annual cost of $76,937. In its place, Parking will cover 50% of the salary for an ***Administrative Support Specialist*** ($38,979) in Human Resources. This role will be responsible for overseeing financial system entries for both departments and will participate in monthly advisory meetings, documenting notes for various operations.

Each department conducted an analysis of services and processes to identify efficiencies. The findings revealed several positions that were not essential for the sustainability of services. While each position provided valuable contributions, staff members believe that the funding for these largely unoccupied positions would be more effectively allocated towards the primary objective of improving the city's compensation package. Those positions include the following.

- The City Manager Office reduced the DEI program's support position ***(DEI Specialist)*** for a savings of $77,384.
- The Finance Department eliminated an ***Accountant*** ($76,126) tasked with recording leases, software agreements and retiree billing, which will be divided among existing staff who have capacity.
- The Fire Department removed two recently vacated positions for a savings of $265,790, i.e. ***Assistant Fire Chief*** and ***Administrative Services Manager***.
- The IT Services Department removed an ***Administrative Specialist*** ($75,743), with the duties being absorbed by the department's Procurement Specialist, which has capacity to fulfill the department's needs.
- The Parks and Recreation Department reduced a ***Sr. Small Engine Mechanic,*** saving $57,996 with a position which has been vacant on and off for two years. The work will be spread amongst other staff.
- The Public Works Department eliminated an ***Asphalt Operator I*** ($53,052) which was vacant for over a year and a half.
- The WMPO reduced an ***Associate Transportation Planner*** ($115,173) that was 100% funded by the City. The service has significant overlap between the duties of other positions in the city and can be absorbed with minimal impact.

Additional reductions in line items have been recommended and are detailed in the specific sections of this document pertaining to each department.

Modifying Funding Distributions

An in-depth analysis of the property tax allocation split between the General Fund and Debt Service revealed a positive outcome for the General Fund. The acquisition of the Skyline building was facilitated without raising property taxes, in part due to a transfer of 1.12 cents from the General Fund to the Debt Service Fund to support the purchase. Council's ongoing commitment to utilizing funds from sold city properties to address the variable interest rate of the Skyline building enabled a reallocation of 32% of the original 1.12 cents, which, following revaluation, now amounts to 0.75 cents, back to the General Fund. Consequently, this adjustment resulted in an allocation of just under a quarter of a cent ($0.0024), totaling $824,711, to the General Fund. Three additional actions facilitated a further adjustment of the property tax rate by $0.0036 for various initiatives.

- The deobligation of $3.5 million from the Rail Realignment project contributed $0.0013, equating to $457,010 returned to the General Fund.
- The acceleration of the Skyline Parking debt within the Parking Fund, amounting to $500,000, resulted in a positive shift of $0.0003, or $105,454, back to the General Fund.
- The city owned properties currently under negotiation, anticipated to close by the end of this fiscal year or the beginning of FY26, enabled a return of $0.0020, totaling $703,093 to the General Fund.

A review of the initial stormwater bond covenant indicated that the city was to provide both the equivalent residential unit (ERU) rate for the impervious surfaces of city streets and also a growth factor reflective of the anticipated annual increase in impervious street surfaces. This review demonstrated that the projected annual increase in impervious surfaces, initially estimated at 2.5% annually, has not occurred as anticipated. Instead, the city has recorded an average growth rate of 0.47% per year, which is considerably lower than the original forecast. As a result, the annual contributions to Stormwater from the General Fund have surpassed expectations. The approval of this budget will adjust the city's contribution to align with the current growth rate of 0.47%, resulting in a reduction of $601,672.

Transportation and Mobility Funds Repositioning

The ***FY25 Adopted Budget*** established a Transportation and Mobility program funded by $20 of the city's $25 motor vehicle tax, specifically allocated for local street improvements. Initially, this program supported two specialized positions: a Transportation Project Engineer and a Transportation Planner, both of which have proven challenging to fill. However, the FY26 budget reallocates the entire $1.9 million to the Capital Improvement Program, resulting in the elimination of these vacant roles. The revised strategy, still under development, aims to reserve at least $500,000 for on-call engineering services to develop designs for minor yet critical neighborhood traffic calming measures, along with their implementation. The remaining $1.4 million will be redirected to address wider transportation needs across the city, including projects that have been underfunded due to inflation and other prioritized initiatives.

Considerations

The ***Capital Improvement Program*** is encountering significant challenges in adhering to its budget, primarily due to a mix of economic and logistical factors. Rising inflation has led to substantial increases in both material and labor costs, while tariffs are anticipated to inflate prices for imported goods and construction materials. Additionally, ongoing supply chain disruptions are causing delays in project timelines and escalating expenses, as the procurement of materials becomes increasingly erratic and costly. Compounding these issues is a notable shortage of skilled contractors, which is heightening competition for labor and resulting in higher bids and limited availability. Collectively, these elements are putting considerable pressure on project budgets and schedules, complicating the program's ability to implement improvements as intended. In the near future a reprioritization of current funding allocation or a tax adjustment to address these challenges may have to occur.

Conclusion

In conclusion, this budget reflects our unwavering commitment to prioritizing employee compensation as our foremost objective. Through a combination of key strategic reductions and innovative financial solutions, we have successfully addressed this goal while maintaining the City's long-term fiscal health. These thoughtful measures not only support the workforce that drives our community forward but also ensure a sustainable and resilient financial future for the City.
Respectfully submitted,

Anthony Caudle
City Manager

SERVICE HIGHLIGHTS

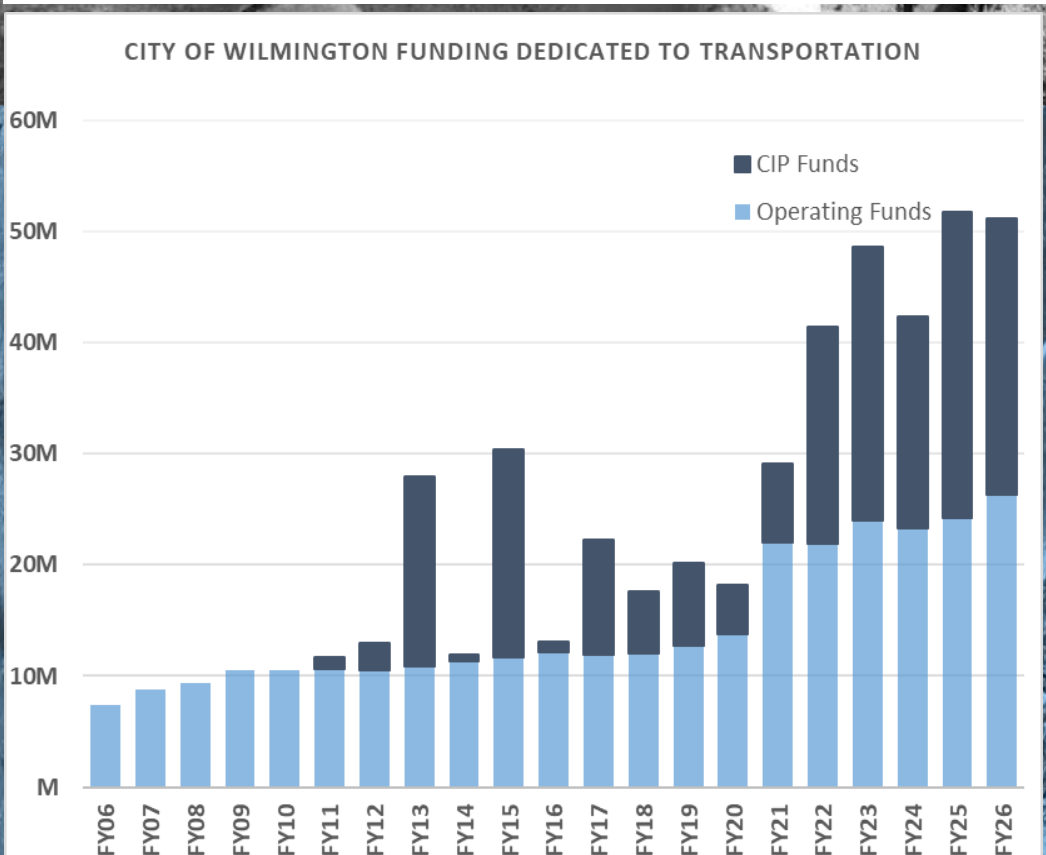
TRANSPORTATION

FY26 SERVICE HIGHLIGHTS

The Transportation Service Highlight is an opportunity to showcase the City Council's commitment to building and maintaining the city's transportation infrastructure and programs. City funding dedicated to transportation is categorized as Operating or Capital Improvement.

Operating funds to support transportation include Traffic Engineering, Public Services' Streets division, City Surveyor's time working with traffic accidents, traffic investigators, and Stormwater's Streets and Drainage division. The city contributes to transportation efforts such as the regional MPO, the Safelight program and WAVE Transit, as well as funding devoted to the Rail Realignment program.

Capital Improvement funds include all funding appropriated to the Streets, Sidewalks, and Trails fund and the Stormwater capital funds over time.

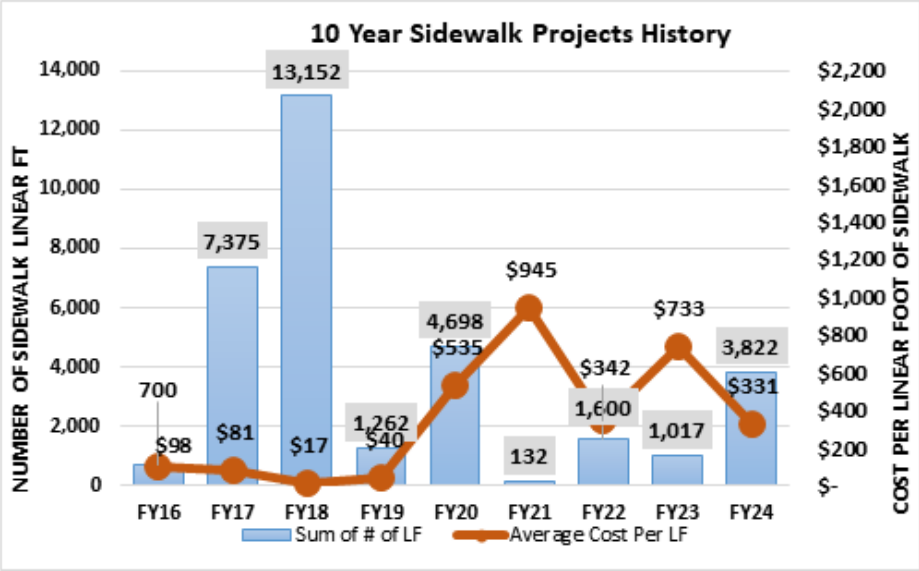


FY26 Transportation Initiatives

Street Rehabilitation Funding (CIP)
Project funded at $5.5M to continue street maintenance throughout the city. The funding is dedicated to expected street repairs and to increase the paving index condition (PCI) values.

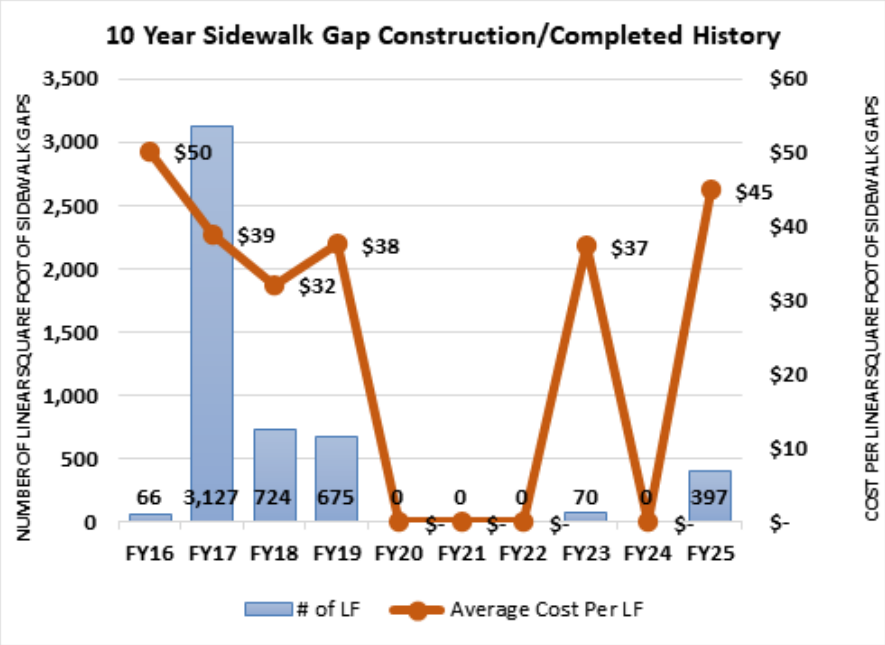
Engineering and Public Services Departments
Departments are focused on project delivery.

IT Department: Software
CIP project management software, Phase 2 Planning.

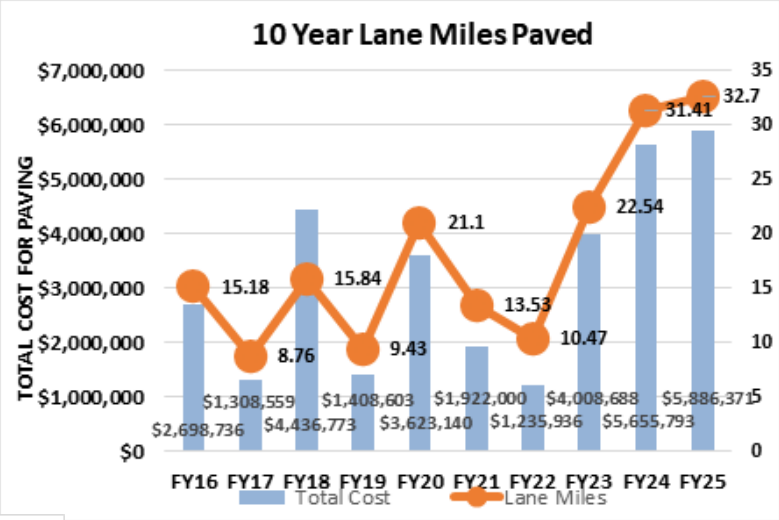


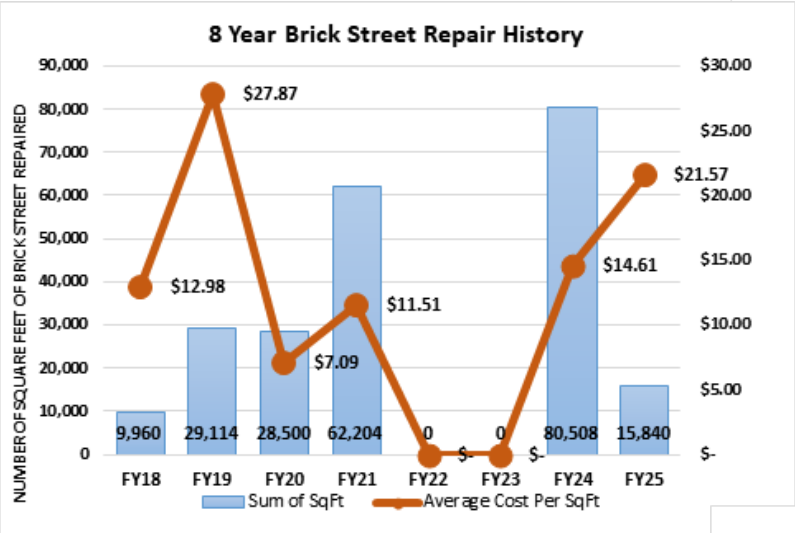
The Sidewalk Project history captures data from projects managed by Engineering in different stages, some of which contain pedestrian signals. This can include complex projects with the potential for ramp, curb and gutter and retaining walls. Projects are funded in a variety of ways: the Transportation Bond, NCDOT, and the city's Capital Improvement Program.

Sidewalk gap construction and completion not under the design, bid, build process are often managed in-house or by a contractor managed by the Streets division. Repairs are funded either through the Streets division operating funds or capital projects. Due to Hurricane Florence and labor shortages, sidewalk gap construction by in-house crews fell to zero in FY20 through FY22. There was a small increase in FY23 but fell to zero again in FY24. However, there was a moderate increase in FY25 of 397 LF.



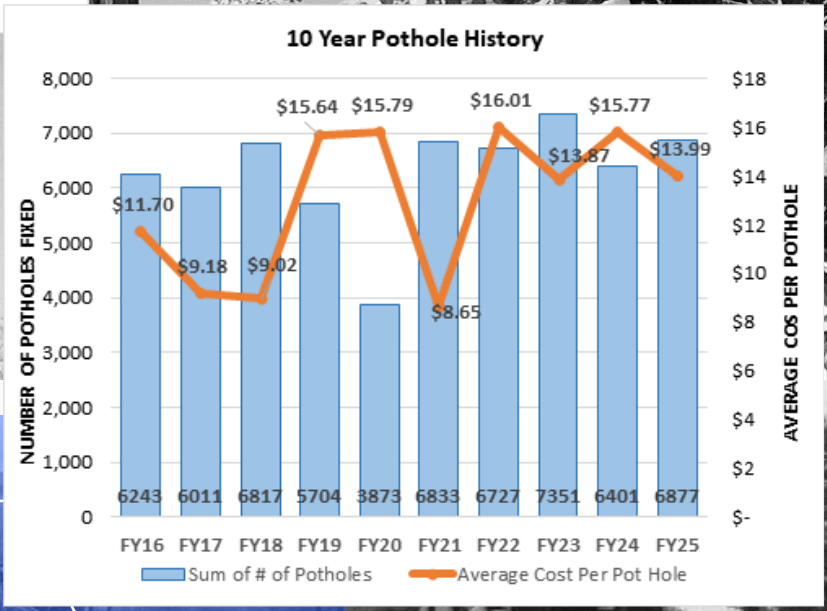
The city significantly increased the street maintenance budget over the last two years is making it possible to pave more lanes and utilize better techniques in FY24 and FY25. The newer techniques provide pavement preservation, rejuvenation and overlay treatments that keep the streets in healthier condition for longer periods of time. Good quality streets provide residents with a safe, enjoyable driving experience throughout the entire city.





Brick Street repair history shows an effort by the city to replace and/or restore brick streets in the downtown area. A policy adopted via resolution on February 7, 2017 details the requirements for brick streets and brick under asphalt streets, provisions for an official brick and stone streets policy map with annual updates, and requirements for handling of bricks or stone when disturbed. FY22-23 shows no brick street completions due to challenges with the bid environment. There has been a significant increase over the last two years.

The pothole data shown to the right details the effort by the Streets division to maintain a vast network of city streets. The volatility of the data points represents several inputs to include the in-house laborer salary changes, material cost changes, availability of specific fleet vehicles to perform work, or efficiencies based on equipment types or technology procured, such as a new work order system.



Transportation Bond

Project Status

Project Name	*Project Phase*	*Start (Orig)*	*Start (Adjusted)*	*Schedule Status*
Roadway: Hurst Dr Extension (Kerr Ave/College Rd)	Deobligated	N/A	N/A	*N/A*
Streetscape: Carolina Beach Road (Burnett Blvd/Shipyard Blvd)	Deobligated	N/A	N/A	*N/A*
Trail: Kerr Ave (Randall Pkwy/College Rd)	Right of Way	2016	2016	▬
Crosswalk: 16th St & Dawson St	Construction	2016	2018	▼
Crosswalk: 17th St & Dawson St	Construction	2016	2018	▼
Intersection: Pine Grove Dr at Greenville Loop Rd	Right of Way	2018	2016	▲
Intersection: Pine Grove Dr at Holly Tree Rd	Right of Way	2018	2016	▲
Streetscape: Dawson St & Wooster St	Construction	2015	2015	▬
Crosswalk: 8th St & Dawson St	Construction	2015	2015	▬
Crosswalk: 8th St & Wooster St	Construction	2015	2015	▬
Trail: Greenville Loop Rd Section 4 (Greenville Loop Rd/Beasley	Right of Way	2020	2019	▲
Intersection: Oleander Dr & Pine Grove Dr Realignment	Deferred	2019	2016	*N/A*
Intersection: Pine Grove Dr at MacMillan Ave	Deferred	2019	2016	*N/A*
Intersection: Wrightsville Ave at Wallace Ave	Construction	2018	2016	▲
Sidewalk: Wrightsville Ave #1 (44th St/Independence Blvd)	Construction	2018	2017	▲
Sidewalk: Wrightsville Ave #3 (College Rd/Hawthorne Dr)	Construction	2018	2017	▲
Trail: Greenville Loop Rd Section 2 (Pine Grove Dr/Old Military R	Construction	2020	2019	▲
Trail: Greenville Loop Rd Section 3 (Old Military Rd/Park Ave)	Bidding	2020	2019	▲
Roadway: Eastwood Rd Access Management (Phase 2)	Construction	2020	2016	▲
Trail: Masonboro Loop Rd (Pine Grove Dr/Navaho Trail)	Construction	2016	2016	▬
Sidewalk: 17th St (Wooster St/Greenfield St)	Complete	2017	2018	▼
Trail: Greenville Loop Rd Section 1 (College Rd/Pine Grove Dr)	Complete	2020	2019	▲
Sidewalk: Oleander Dr #1 (Hawthorne Rd/42nd Ave)	Complete	2017	2017	▬
Sidewalk: Wrightsville Ave #2 (Castle St/Independence Blvd)	Complete	2018	2018	▬
Streetscape: North Front St (Chestnut St/Walnut St)	Complete	2020	2019	▲
Intersection: Racine Dr at New Center Dr Right Turn Lane	Complete	2020	2018	▲
Sidewalk: Oleander Dr #3 (Wooster St/Mimosa Pl)	Complete	2017	2016	▲
Roadway: Eastwood Rd Access Management (Phase 1)	Complete	2020	2015	▲
Sidewalk: Oleander Dr #2 (Pine Grove Dr/College Rd)	Complete	2019	2017	▲
Trail: College Rd (Holly Tree Rd/South 17th St)	Complete	2015	2015	▬
Sidewalk: Delaney Ave (Wellington Ave/Glen Meade Rd)	Complete	2019	2017	▲
Sidewalk: Fairlawn Dr (Barclay Hills Dr/Kerr Ave)	Complete	2015	2015	▬
Sidewalk: Clover Road (Fairlawn Dr/McClelland Dr)	Complete	2015	2015	▬
Sidewalk: McClelland Dr (Saint Rosea Rd/Kerr Ave)	Complete	2015	2015	▬
Sidewalk: Gleason Rd (Fairlawn Dr/McClelland Dr)	Complete	2015	2015	▬
Sidewalk: North 23rd St (Princess Pl/Belvedere Dr)	Complete	2016	2015	▲
Sidewalk: Dawson St Sidewalk (Wrightsville Ave/Oleander Dr)	Complete	2015	2015	▬
Crosswalk: Kerr Ave & Wilshire Blvd	Complete	2016	2015	▲
Crosswalk: College Rd & Wilshire Blvd	Complete	2016	2015	▲
Roadway: Love Grove Memorial Bridge	Complete	2015	2015	▬

Transit: Public Transportation by Cape Fear Public Transit Authority ($656,008.15 of $2M spent as of 07/29/2021)

Crosswalk: Holly Tree & College Rd transferred from Transp Bond to STP-DA/4SW200 (08/18/2015)

▲ Ahead of schedule
▬ On original schedule
▼ Behind original schedule

Data Collection

The funding table on the first page of the Service Highlight was compiled from a combination of appropriated funds in adopted years from the city's financial system as well as data gathered from departments on time spent in different functions. This data was pulled as far back as 1990 where possible.

Measures data (subsequent pages) was collected from the Engineering and Public Services departments utilizing in-house and contracted work, project work, etc. There is no one data warehouse in the organization but as capital projects were included in a multi-year plan, departments began to refine measures data collection. Data continues to be refined and communicated amongst departments.

BUDGET SUMMARY

REVENUE AND EXPENDITURE TRANSFER SCHEDULE

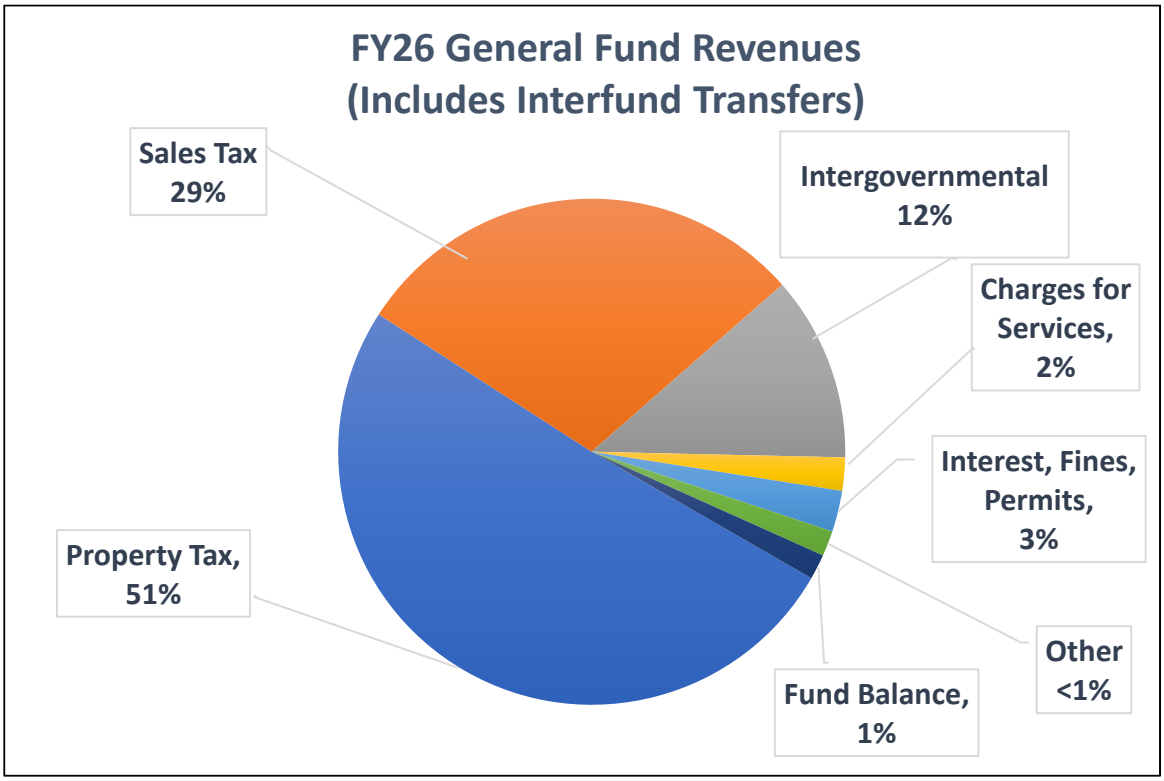
Fund		Revenue	Less Approp Fm Other Funds	Net Revenue	Expenditure	Less Approp To Other Funds	Net Expenditure
	Operating Funds						
100	General Fund	$ (156,884,601)	$ (250,000)	$ (156,634,601)	$ 156,884,601	$ 16,035,738	$ 140,848,863
500	Stormwater Mgmt Fund	$ (16,308,559)	$ -	$ (16,308,559)	$ 16,308,559	$ 5,790,836	$ 10,517,723
560	Recycling and Trash Fund	$ (12,988,952)	$ (538,366)	$ (12,450,586)	$ 12,988,952	$ -	$ 12,988,952
	Subtotal	**$ (186,182,112)**	**$ (788,366)**	**$ (185,393,746)**	**$ 186,182,112**	**$ 21,826,574**	**$ 164,355,538**
	Program Funds						
210	Special Purpose Fund	$ (2,668,152)	$ (446,132)	$ (2,222,020)	$ 2,668,152	$ -	$ 2,668,152
219	Opioid Settlement Fund	$ (7,062)	$ -	$ (7,062)	$ 7,062	$ -	$ 7,062
220	Convention Ctr Operating Fund	$ (13,731,523)	$ -	$ (13,731,523)	$ 13,731,523	$ -	$ 13,731,523
223	CDBG Fund	$ (871,503)	$ -	$ (871,503)	$ 871,503	$ 348,600	$ 522,903
224	CDBG/HOME Grant & Loan Fund	$ (1,134,886)	$ (1,134,886)	$ -	$ 1,134,886	$ -	$ 1,134,886
225	HOME Partnership Fund	$ (575,573)	$ -	$ (575,573)	$ 575,573	$ 57,557	$ 518,016
550	Parking Facilities Fund	$ (9,913,915)	$ (2,111,930)	$ (7,801,985)	$ 9,913,915	$ 1,550,000	$ 8,363,915
570	Golf Course Fund	$ (2,745,417)	$ -	$ (2,745,417)	$ 2,745,417	$ 619,931	$ 2,125,486
610	Fleet Maintenance & Repl Fund	$ (12,006,628)	$ -	$ (12,006,628)	$ 12,006,628	$ -	$ 12,006,628
650	Technology Replacement Fund	$ (1,895,629)	$ (612,679)	$ (1,282,950)	$ 1,895,629	$ -	$ 1,895,629
	Subtotal	**$ (45,550,288)**	**$ (4,305,627)**	**$ (41,244,661)**	**$ 45,550,288**	**$ 2,576,088**	**$ 42,974,200**
	Debt Service Fund						
150	Debt Service Fund	$ (43,124,129)	$ (19,534,832)	$ (23,589,297)	$ 43,124,129	$ 6,881,298	$ 36,242,831
	Subtotal	**$ (43,124,129)**	**$ (19,534,832)**	**$ (23,589,297)**	**$ 43,124,129**	**$ 6,881,298**	**$ 36,242,831**
	Special District						
215	MSD	$ (1,147,137)	$ -	$ (1,147,137)	$ 1,147,137	$ -	$ 1,147,137
	Subtotal	**$ (1,147,137)**	**$ -**	**$ (1,147,137)**	**$ 1,147,137**	**$ -**	**$ 1,147,137**
	Capital Project Fund						
331	CP - Streets and Sidewalks	$ (13,963,186)	$ (3,692,637)	$ (10,270,549)	$ 13,963,186	$ 6,600,000	$ 7,363,186
333	CP -Parks and Recreation	$ (1,174,161)	$ (303,304)	$ (870,857)	$ 1,174,161	$ 189,000	$ 985,161
334	CP- Public Facilities	$ (771,488)	$ (153,814)	$ (617,674)	$ 771,488	$ 211,000	$ 560,488
339	CP- Public Improvements	$ (2,744,613)	$ (2,744,613)	$ -	$ 2,744,613	$ -	$ 2,744,613
502	CP- Stormwater/Drainage	$ (10,976,167)	$ (5,790,836)	$ (5,185,331)	$ 10,976,167	$ -	$ 10,976,167
552	CP- Parking Facilities	$ (550,000)	$ (550,000)	$ -	$ 550,000	$ -	$ 550,000
572	CP- Golf Course Fund	$ (419,931)	$ (419,931)	$ -	$ 419,931	$ -	$ 419,931
	Subtotal	**$ (30,599,546)**	**$ (13,655,135)**	**$ (16,944,411)**	**$ 30,599,546**	**$ 7,000,000**	**$ 23,599,546**
	Total All Funds	**$ (306,603,212)**	**$ (38,283,960)**	**$ (268,319,252)**	**$ 306,603,212**	**$ 38,283,960**	**$ 268,319,252**

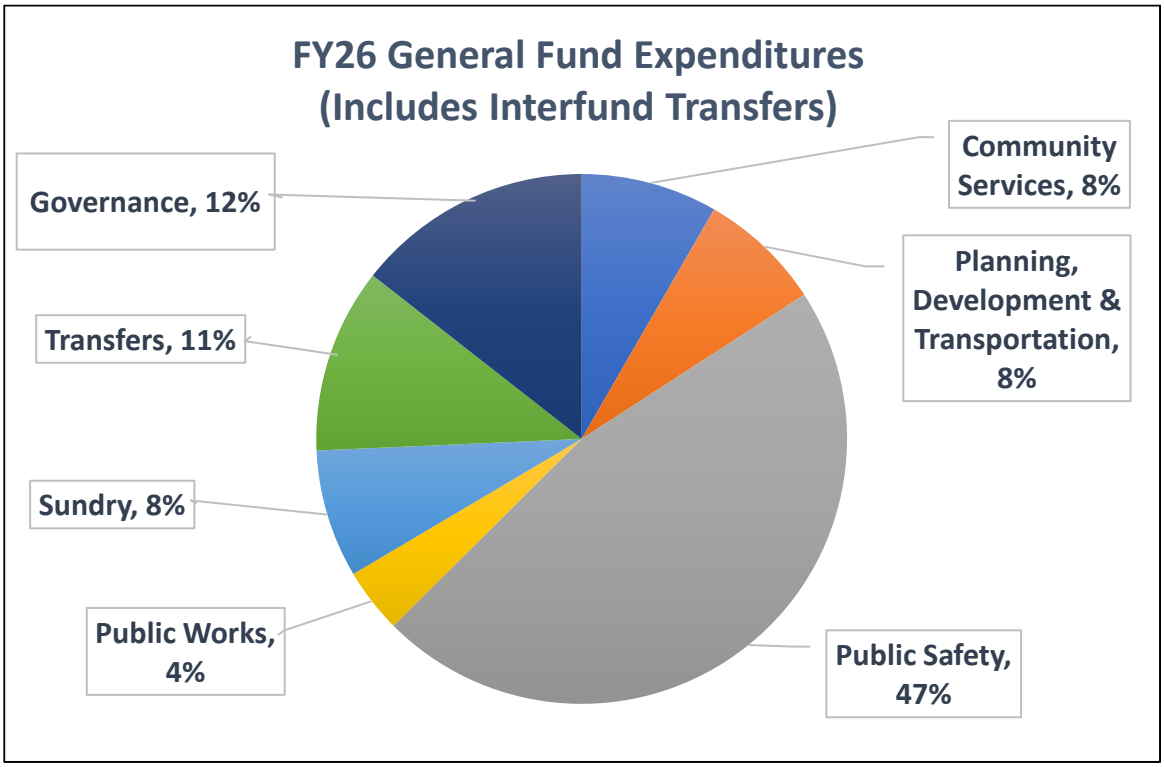
Table represents transfers appropriated in other funds. Periodically, transfers are appropriated on one side but not received on the other.

GENERAL FUND BUDGET SUMMARY (Includes Interfund Transfers)

Revenue	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
PROPERTY TAX	$ (71,033,884)	$ (75,152,835)	$ (75,152,835)	$ (79,496,345)	6%
SALES TAX	$ (42,756,037)	$ (45,226,363)	$ (45,226,363)	$ (46,000,982)	2%
RESTRICTED INTERGOV	$ (3,657,012)	$ (3,651,644)	$ (3,651,644)	$ (4,206,566)	15%
UNRESTRICTD INTERGOV	$ (13,458,481)	$ (13,855,777)	$ (13,855,777)	$ (14,452,597)	4%
CHARGES FOR SERVICE	$ (3,505,907)	$ (3,112,663)	$ (3,184,330)	$ (3,333,508)	7%
FINES & FORFEITS	$ (104,084)	$ (120,400)	$ (120,400)	$ (123,941)	3%
INTEREST EARNINGS	$ (4,533,783)	$ (1,500,000)	$ (1,500,000)	$ (1,377,258)	-8%
LICENSE FEE & PERMIT	$ (772,781)	$ (1,708,660)	$ (2,608,660)	$ (2,598,994)	52%
MISCELLANEOUS	$ (5,022,711)	$ (1,130,153)	$ (1,130,153)	$ (1,716,024)	52%
OTHER TAX	$ (530,988)	$ (475,000)	$ (475,000)	$ (564,569)	19%
OTHER LONG TERM OBLG	$ (5,092,373)	$ -	$ -	$ -	-%
OPERATING TRANSFR IN	$ (400,000)	$ (750,000)	$ (4,687,781)	$ (250,000)	-67%
APPROPR FUND BALANCE	$ -	$ (2,382,397)	$ (11,873,275)	$ (2,763,817)	16%
Revenue Total	**$ (150,868,039)**	**$ (149,065,892)**	**$ (163,466,218)**	**$ (156,884,601)**	**5%**

Appropriations	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
MAYOR AND COUNCIL	$ 293,921	$ 301,549	$ 301,591	$ 335,628	11%
CITY MANAGER	$ 2,683,869	$ 6,116,072	$ 6,125,198	$ 6,654,077	9%
CITY CLERK	$ 295,918	$ 308,842	$ 308,860	$ 390,112	26%
CITY ATTORNEY	$ 1,486,434	$ 1,631,555	$ 1,631,133	$ 1,775,874	9%
BUDGET & RESEARCH	$ 691,001	$ 925,522	$ 925,564	$ 982,986	6%
CORPORATE AFFAIRS	$ 934,547	$ 1,049,300	$ 1,060,161	$ 1,120,562	7%
HUMAN RESOURCES	$ 1,287,967	$ 1,534,394	$ 1,502,756	$ 1,584,999	3%
FINANCE	$ 3,006,051	$ 3,302,035	$ 3,603,932	$ 3,331,561	1%
INFORMATION TECHNOLOGY SERVICE	$ 6,188,907	$ 6,169,073	$ 6,580,525	$ 6,410,669	4%
ENGINEERING	$ 7,695,902	$ 8,780,589	$ 8,855,839	$ 9,213,296	5%
PLANNING & DEVELOPMENT	$ 2,420,483	$ 2,667,919	$ 3,140,880	$ 2,556,880	-4%
POLICE	$ 44,156,276	$ 42,094,594	$ 42,096,628	$ 45,357,305	8%
FIRE	$ 24,752,443	$ 25,795,571	$ 25,977,876	$ 28,082,503	9%
PUBLIC WORKS	$ 5,632,332	$ 6,533,355	$ 6,544,855	$ 6,166,626	-6%
HOUSING & NEIGHBORHOODS	$ 907,409	$ 1,101,345	$ 1,102,470	$ 1,171,977	6%
PARKS & RECREATION	$ 9,674,884	$ 11,585,995	$ 11,763,053	$ 11,846,935	2%
NONDEPARTMENTAL	$ 11,142,984	$ 12,416,853	$ 13,282,319	$ 11,990,241	-3%
CONTINGENCY	$ -	$ 250,000	$ 250,000	$ 250,000	0%
TRANSFER TO OTHER FUNDS	$ 25,689,174	$ 16,501,329	$ 28,412,578	$ 17,662,370	7%
DEBT SERVICE	$ 1,872,320	$ -	$ -	$ -	-%
Appropriations Total	**$ 150,812,823**	**$ 149,065,892**	**$ 163,466,218**	**$ 156,884,601**	**5%**


FY26 General Fund Revenues
(Includes Interfund Transfers)
Sales Tax 29%
Intergovernmental 12%
Charges for Services, 2%
Interest, Fines, Permits, 3%
Other <1%
Fund Balance, 1%
Property Tax, 51%


FY26 General Fund Expenditures
(Includes Interfund Transfers)
Community Services, 8%
Planning, Development & Transportation, 8%
Public Safety, 47%
Public Works, 4%
Sundry, 8%
Transfers, 11%
Governance, 12%

FORECAST ASSUMPTIONS AND PROVISIONS

General Fund

The General Fund financial forecast makes the following assumptions and provisions for the FY26 budget and estimated future years as follows:

- The ad valorem tax rate decreased by 13.75 cents following the recent property revaluation to bring the adopted rate to 28.25 cents. This is an increase of 0.10 cents above the revenue natural rate.
- The funding is split between two funds: the General Fund received 22.48 cents (down 10.02 cents) and the Debt Service Fund received 5.77 cents (down 3.73 cents).
- A total of $2,500,000 of appropriated fund balance was budgeted to transfer to the Debt Service Fund for debt obligations.
- The budget continues the $20,000 of restricted fund balance for special travel.
- Sales tax revenue was estimated and budgeted at a modest 2% increase over FY25.
- General Fund expenditures reflect an increase of 5% over FY25's adopted budget.
- The budget reflects the second year of a 2-year contract commitment for the community partner agencies' competitive process. A total of $720,647 was allocated. This is the same amount allocated in FY25.
- The budget represents the first year of a 3-year contract commitment for the economic development agencies totaling $238,500. This amount represents a $10K increase over FY25.
- The compensation package totals 5% of the salary base to create market scale movements and a pooled merit program. This enables the organization to reward job performance and better retain high-performing employees through performance and achievement metrics.
- The budget reflects a net decrease of 10.65 positions.
- Data used for the FY25 Revised budget and the FY25 Year-End Estimates was FY25's 12 month's (June) soft financial close.

The forecast estimates for the outyear budgets used trend data or known changes in the budget. The following are those assumptions:

- Property taxes reflect a 1.8% growth in estimated revenue with no change in rate.
- Sales tax is estimated to realize growth in FY24 of 3.5% which reflects a forecast growth rate pre-Hurricane Florence (FY19) and the pandemic.
- Operating expenditures are forecasted based on a two year departmental percentage change average.
- Estimated compensation for the outyears is a 3% growth rate.

GENERAL	FY24 Actual	FY25 Adopted	FY25 Revised	FY25 YE Estimate	FY26 Adopted	FY27 Estimate	FY28 Estimate	FY29 Estimate	FY30 Estimate
REVENUE									
PROPERTY TAX	($71,033,884)	($75,152,835)	($75,152,835)	($77,212,160)	($79,496,345)	($80,927,279)	($82,383,970)	($83,866,882)	($85,376,486)
SALES TAX	($42,756,037)	($45,226,363)	($45,226,363)	($43,379,036)	($46,000,982)	($47,611,016)	($49,277,402)	($51,002,111)	($52,787,185)
INTERGOVERNMENTAL	($17,115,493)	($17,507,421)	($17,507,421)	($17,483,773)	($18,659,163)	($18,939,050)	($19,223,136)	($19,511,483)	($19,804,155)
CHARGES FOR SERVICE	($3,505,907)	($3,112,663)	($3,184,330)	($3,091,737)	($3,333,508)	($3,383,511)	($3,434,263)	($3,485,777)	($3,538,064)
FINES & FORFEITS	($104,084)	($120,400)	($120,400)	($170,107)	($123,941)	($125,490)	($127,059)	($128,647)	($130,255)
INTEREST EARNINGS	($9,626,156)	($1,500,000)	($1,500,000)	($2,432,847)	($1,377,258)	($1,394,474)	($1,411,905)	($1,429,553)	($1,447,423)
LICENSE FEE & PERMIT	($772,781)	($2,608,660)	($2,608,660)	($1,749,002)	($2,598,994)	($2,637,979)	($2,677,549)	($2,717,712)	($2,758,477)
MISCELLANEOUS	($5,953,698)	($2,355,153)	($6,292,934)	($6,150,085)	($2,530,593)	($2,564,802)	($2,599,524)	($2,384,767)	($2,420,538)
APPROPR FUND BALANCE	$0	($2,182,397)	($11,873,275)	$0	($2,763,817)	$0	$0	$0	$0
REVENUE Total	($150,868,039)	($149,765,892)	($163,466,218)	($151,668,747)	($156,884,601)	($157,583,601)	($161,134,808)	($164,526,932)	($168,262,584)
EXPENDITURE									
INTERNAL SERVICES	$16,868,616	$21,338,342	$22,019,720	$21,073,562	$22,586,468	$23,190,516	$23,810,795	$24,447,746	$25,101,819
COMMUNITY DEVELOPMEN	$22,582,880	$26,497,673	$27,286,376	$25,272,746	$26,406,458	$27,103,937	$27,819,950	$28,554,996	$29,309,582
PUBLIC SAFETY	$68,908,719	$67,890,165	$68,044,504	$69,786,605	$73,439,808	$75,174,921	$76,910,291	$78,686,893	$80,505,726
OUTSIDE AGENCIES	$1,869,104	$2,172,924	$2,187,398	$2,187,398	$2,238,972	$2,238,972	$2,238,972	$2,238,972	$2,238,972
NONDEPARTMENTAL	$7,337,121	$7,987,181	$8,835,039	$8,262,928	$7,552,062	$7,778,727	$8,012,231	$8,252,778	$8,500,584
TRANSIT	$1,724,004	$1,827,444	$1,827,444	$1,827,444	$1,937,091	$1,995,204	$2,055,060	$2,116,712	$2,180,213
GENERAL GOVERNMENT	$212,755	$679,304	$675,304	$250,600	$512,116	$521,191	$530,485	$540,005	$549,756
TRANSPORTATION	$3,748,131	$4,171,530	$4,177,855	$3,949,175	$4,549,256	$4,674,060	$4,802,315	$4,934,120	$5,069,571
TRANSFER TO CIP	$905,113	$2,104,182	$10,144,366	$9,938,120	$2,125,000	$2,156,875	$2,189,228	$2,222,067	$2,255,398
TRANSFER TO DEBT	$20,957,332	$11,334,832	$11,334,832	$0	$11,834,832	$12,012,354	$12,192,540	$12,375,428	$12,561,059
TRANSFER TO HOUSING	$2,236,872	$2,298,241	$5,448,241	$4,841,263	$2,355,361	$2,390,691	$2,426,552	$2,462,950	$2,499,894
TRANSFER OTHER	$1,589,857	$1,464,074	$1,485,139	$846,828	$1,347,177	$1,367,385	$1,387,895	$1,408,714	$1,429,845
OTHER OBLIGATIONS	$1,872,320	$0	$0	$0	$0	$0	$0	$0	$0
EXPENDITURE Total	**$150,812,823**	**$149,765,892**	**$163,466,218**	**$148,236,669**	**$156,884,601**	**$160,604,832**	**$164,376,315**	**$168,241,380**	**$172,202,418**
(Surplus)/Overage	**($55,216)**	**$0**	**($0)**	**($3,432,079)**	**$0**	**$3,021,231**	**$3,241,508**	**$3,714,448**	**$3,939,835**

Stormwater Fund

The Stormwater Fund financial forecast makes the following assumptions and provisions for the FY26 budget and estimated future years as follows:

- Stormwater rates reflect a 3.34% increase, adjusting the rate from $8.68 to $8.97 per ERU (Equivalent Residential Units) per month.
- Estimated revenues have increased by approximately 13.37% over FY25.
- Transfers to CIP fund total $5.79M of which $2.09M is a new addition funded from fund balance for the Clear Run Branch Drainage Project.
- There is a reserve budgeted in the amount of $50K in order to balance the fund. This is a reduction of $26K from FY25's adopted.
- Indirect charges supporting general fund services to the enterprise fund decreased by $40.5K to $1,495,616.
- The compensation package totals 5% of the salary base to create market scale movements and a pooled merit program. This enables the organization to reward job performance and better retain high-performing employees through performance and achievement metrics.
- The FY26 Adopted Budget reflects a net increase of .96 Full-time equivalents (FTE).
- Data used for the FY25 Revised budget and the FY25 Year-End Estimates was FY25's 12th month (June) soft financial close.

The forecast estimates for the outyears use trend data or known changes in the budget. The following are those assumptions:

- The current rate model reflects a 3% increase in Stormwater rates to sustain the stormwater capital improvement needs.
- Estimated compensation for the outyears is a 3% growth rate.
- Operating expenditures are forecasted based on a two year departmental percentage change average.

STORMWATER FUND	FY24 Actual	FY25 Adopted	FY25 Revised	FY25 YE Estimate	FY26 Adopted	FY27 Estimate	FY28 Estimate	FY29 Estimate	FY30 Estimate
REVENUE									
CHARGES FOR SERVICE	($13,193,520)	($13,426,170)	($13,426,170)	($12,374,806)	($13,506,585)	($13,911,783)	($14,329,136)	($14,759,010)	($15,201,780)
INTEREST EARNINGS	($774,151)	($300,000)	($300,000)	($464,371)	($315,000)	($324,450)	($334,184)	($344,209)	($354,535)
LICENSE FEE & PERMIT	($49,200)	($55,000)	($55,000)	($32,700)	($55,000)	($56,650)	($58,350)	($60,100)	($61,903)
MISCELLANEOUS	($4,055)	$0	$0	($12,711)	$0	$0	$0	$0	$0
APPROPR FUND BALANCE	$0	($603,997)	($902,450)	($902,450)	($2,431,974)	($414,097)	$0	$0	$0
RESTRICTED INTERGOV	$0	$0	$0	($1,477)	$0	$0	$0	$0	$0
REVENUE TOTAL	($14,091,631)	($14,385,167)	($14,683,620)	($13,788,514)	($16,308,559)	($14,706,980)	($14,721,669)	($15,163,319)	($15,618,219)
EXPENDITURE									
PERSONNEL	$2,327,142	$3,268,351	$3,237,781	$2,735,063	$3,419,993	$3,522,593	$3,628,271	$3,737,119	$3,849,232
BENEFITS	$819,007	$1,172,436	$1,172,436	$972,111	$1,269,169	$1,307,244	$1,346,461	$1,386,855	$1,428,461
OPERATING	$2,578,032	$2,544,949	$2,733,241	$2,099,683	$2,653,855	$2,697,644	$2,742,155	$2,787,400	$2,833,392
OUTLAY	$31,772	$6,050	$184,802	$116,458	$0	$50,000	$50,750	$51,511	$52,284
NON-DEPARTMENTAL	$28,737	$77,000	$82,000	$11,336	$77,000	$30,900	$31,827	$32,782	$33,765
DEBT SERVICE	$1,701,693	$1,630,590	$1,630,569	$1,623,445	$1,552,090	$1,528,152	$1,505,173	$1,483,116	$1,461,943
RESERVE FUND BALANCE	$0	$73,262	$30,262	$0	$50,000	$50,000	$50,000	$50,000	$50,000
TRANSFER TO	$3,700,000	$4,076,387	$4,076,387	$4,076,387	$5,790,836	$4,076,387	$4,164,029	$4,253,556	$4,345,007
ALLOCATED COSTS	$1,459,186	$1,536,142	$1,536,142	$1,536,142	$1,495,616	$1,540,484	$1,586,699	$1,634,300	$1,683,329
EXPENDITURE TOTAL	$12,645,568	$14,385,167	$14,683,620	$13,170,624	$16,308,559	$14,803,404	$15,105,365	$15,416,639	$15,737,414
(Surplus)/Overage	($1,446,063)	$0	$0	($617,890)	$0	$96,424	$383,696	$253,320	$119,195

Recycling and Trash Services Fund

The Recycling and Trash Services' (RTS) financial forecast, funded in the Solid Waste Management Fund, makes the following assumptions and provisions for FY26 and estimated future years as follows:

- The budget has increased 3.26% over FY25's adopted budget.
- FY26's budget does not appropriate fund balance.
- The budget continues the Rover Bulky program that supports the partnership with Police and Code Enforcement focusing on areas of concern around the city regarding illegal dumping ($38,366).
- The budget continues the transfers from both the General Fund and Parking of $250,000 each to help support downtown activities not directly related to trash and recycling pick-up (i.e., graffiti removal, pressure washing sidewalks etc.).
- Indirect charges supporting general fund services to the enterprise fund increased by $83.7K to $1,106,547.
- The compensation package totals 5% of the salary base to create market scale movements and a pooled merit program. This enables the organization to reward job performance and better retain high-performing employees through performance and achievement metrics.
- Data used for the FY25 Revised budget and the FY25 Year-End Estimates was FY25's 12th month (June) soft financial close.

The forecast estimates for the outyears use trend data or known changes in the budget. The following are those assumptions:

- There was no rate change for recycling and trash services.
- Estimated compensation for the outyears is a 3% growth rate.
- Operating expenditures are forecasted based on a two year departmental percentage change average.

RECYCLING & TRASH FUND	FY24 Actual	FY25 Adopted	FY25 Revised	FY25 YE Estimate	FY26 Adopted	FY27 Estimate	FY28 Estimate	FY29 Estimate	FY30 Estimate
REVENUE									
CHARGES FOR SERVICE	($12,198,753)	($11,826,583)	($11,826,583)	($12,018,454)	$12,158,086	$12,401,248	$12,649,273	$12,902,258	$13,160,303
RESTRICTED INTERGOV	($94,479)	($89,000)	($89,000)	($72,571)	$98,000	$99,960	$101,959	$103,998	$106,078
INTEREST EARNINGS	($312,647)	($113,000)	($113,000)	($229,301)	$180,000	$183,600	$187,272	$191,017	$194,838
MISCELLANEOUS	($17,406)	($12,116)	($12,116)	($8,136)	$14,500	$14,790	$15,086	$15,388	$15,695
OPERATING TRANSFR IN	($538,366)	($538,366)	($538,366)	$0	$538,366	$549,133	$560,116	$571,318	$582,745
APPROPR FUND BALANCE	$0	$0	($39,040)	$0	$0	$0	$0	$0	$0
REVENUE TOTAL	($13,161,650)	($12,579,065)	($12,618,105)	($12,328,862)	$12,988,952	$13,248,731	$13,513,706	$13,783,980	$14,059,659
EXPENDITURE									
PERSONNEL	$3,340,053	$3,954,198	$3,839,198	$3,894,521	($4,152,916)	($4,360,562)	($4,578,590)	($4,807,519)	($5,047,895)
BENEFITS	$1,271,094	$1,458,136	$1,458,136	$1,434,996	($1,625,532)	($1,706,809)	($1,792,149)	($1,881,756)	($1,975,844)
OPERATING	$5,348,523	$5,911,124	$6,146,089	$4,972,546	($5,982,786)	($6,162,270)	($6,347,138)	($6,537,552)	($6,733,678)
NON-DEPARTMENTAL	$136,049	$81,500	$110,574	$23,549	($81,500)	($83,945)	($86,463)	($89,057)	($91,729)
RESERVE FUND BALANCE	$0	$151,272	$41,272	$0	($39,671)	($40,861)	($42,087)	($43,350)	($44,650)
ALLOCATED COSTS	$943,070	$1,022,835	$1,022,835	$1,022,835	($1,106,547)	($1,139,743)	($1,173,936)	($1,209,154)	($1,245,428)
EXPENDITURE TOTAL	$11,038,789	$12,579,065	$12,618,105	$11,348,447	($12,988,952)	($13,494,190)	($14,020,363)	($14,568,388)	($15,139,225)
(Surplus)/Overage	($2,122,861)	$0	$0	($980,416)	$0	($245,458)	($506,657)	($784,408)	($1,079,566)

Golf Fund

The Golf Course Fund financial forecast makes the following assumptions and provisions for FY26 and estimated future years as follows:

- FY26 operating revenue estimate for the Municipal Golf Course is overall 23% (N=$861,336) lower than the FY25 adopted. This reduction includes a $620K reduction in fund balance and $400K in debt service. Without these two reductions, revenue is projected to grow at 6.6%.
- To respond to increased on-going needs, greens fees were adjusted between $1-$2 with support from the Golf Advisory board.
- A $400K loan transfer from Debt Service authorized in FY25's budget was eliminated in this Years's budget.
- No FTE increases.
- The compensation package totals 5% of the salary base to create market scale movements and a pooled merit program. This enables the organization to reward job performance and better retain high-performing employees through performance and achievement metrics.
- Data used for the FY25 Revised budget and the FY25 Year-End Estimates was FY25's 12th month (June) soft financial close.

The forecast estimates for the outyears use trend data or known changes in the budget. The following are those assumptions:

- There was no rate change for green fees.
- Estimated compensation for the outyears is a 3% growth rate.
- Operating expenditures are forecasted based on a two year departmental percentage change average.

GOLF FUND	FY24 Actual	FY25 Adopted	FY25 Revised	FY25 YE Estimate	FY26 Adopted	FY27 Estimate	FY28 Estimate	FY29 Estimate	FY30 Estimate
REVENUE									
CHARGES FOR SERVICE	($2,556,970)	($2,371,753)	($2,371,753)	($2,451,895)	($2,530,417)	($2,568,373)	($2,606,899)	($2,646,002)	($2,685,692)
INTEREST EARNINGS	($120,280)	($15,000)	($15,000)	($79,160)	($15,000)	$15,000	$15,225	$15,453	$15,685
OPERATING TRANSFR IN	$0	($400,000)	($400,000)	($400,000)	$0	$0	$0	$0	$0
APPROPR FUND BALANCE	$0	($820,000)	($822,216)	$0	($200,000)	$0	$0	$0	$0
REVENUE TOTAL	($2,677,250)	($3,606,753)	($3,608,969)	($2,931,055)	($2,745,417)	($2,553,373)	($2,591,674)	($2,630,549)	($2,670,007)
EXPENDITURE									
PERSONNEL	$652,370	$757,264	$757,264	$666,292	$784,515	$808,050	$832,292	$857,261	$882,979
BENEFITS	$201,847	$236,320	$236,320	$215,109	$265,165	$273,120	$281,314	$289,753	$298,446
OPERATING	$909,280	$953,874	$986,090	$935,849	$1,067,806	$1,031,842	$1,042,224	$1,052,713	$1,063,309
OUTLAY	$0	$30,000	$0	$0	$0	$0	$0	$0	$0
NON-DEPARTMENTAL	$2,094	$8,000	$8,000	$0	$8,000	$8,120	$8,242	$8,365	$8,491
RESERVE FUND BALANCE	$0	$81,096	$81,096	$0	$0	$0	$0	$0	$0
TRANSFER TO	$271,818	$1,540,199	$1,540,199	$1,540,199	$619,931	$425,000	$435,625	$446,516	$457,679
ALLOCATED COSTS	$0	$0	$0	$0	$0	$0	$0	$0	$0
EXPENDITURE TOTAL	$2,037,409	$3,606,753	$3,608,969	$3,357,449	$2,745,417	$2,546,133	$2,599,697	$2,654,607	$2,710,902
(Surplus)/Overage	($639,840)	$0	$0	$426,394	$0	($7,241)	$8,023	$24,058	$40,895

Parking Fund

The Parking Facility Fund financial forecast makes the following assumptions and provisions for FY26 and estimated future years as follows:

- Operating revenue estimates are approximately $1.3M or 13% lower than FY25's adopted.
- The majority of this reduction is related to the elimination of a $1.5M transfer to Debt Service to begin repayments for the debt incurred for the Water Street and Riverplace decks.
  Without the transfer, Parking's operating increased a total of 7.7% over FY25.
- The budget reflects no increase in parking fees with the exception of residential parking permits, which increased slightly.
- For FY26, an additional $500K was transferred to CIP to begin ongoing maintenance and upgrades to the recently acquired Skyline parking deck. This complements the existing $50K transfer that has been in place from previous budget cycles.
- Indirect charges supporting general fund services to the enterprise fund increased by $28K to $262,521.
- Parking's FTE count was reduced by one leaving two FTEs.
- The compensation package totals 5% of the salary base to create market scale movements and a pooled merit program. This enables the organization to reward job performance and better retain high-performing employees through performance and achievement metrics.
- Data used for the FY25 Revised budget and the FY25 Year-End Estimates was FY25's 12th month (June) soft financial close.

The forecast estimates for the outyears use trend data or known changes in the budget. The following are those assumptions:

- Estimated compensation for the outyears is a 3% growth rate.
- Parking revenue is estimated at 1.5% given the economic growth expected downtown in future years.
- Operating expenditures are forecasted based on a two year departmental percentage change average.

PARKING FUND	FY24 Actual	FY25 Adopted	FY25 Revised	FY25 YE Estimate	FY26 Adopted	FY27 Estimate	FY28 Estimate	FY29 Estimate	FY30 Estimate
REVENUE									
CHARGES FOR SERVICE	($5,476,443)	($6,044,151)	($6,044,151)	($5,874,687)	($6,250,531)	($6,344,289)	($6,439,453)	($6,536,045)	($6,634,086)
FINES & FORFEITS	($656,744)	($609,900)	($609,900)	($727,944)	($644,900)	($654,574)	($664,392)	($674,358)	($684,473)
INTEREST EARNINGS	($613,875)	($120,000)	($120,000)	($260,695)	($120,000)	($120,000)	($120,000)	($120,000)	($120,000)
OPERATING TRANSFR IN	($2,387,966)	($2,134,128)	($2,134,128)	($2,134,128)	($2,111,930)	($2,111,930)	($2,111,930)	($2,111,930)	($2,111,930)
APPROPR FUND BALANCE	$0	($2,296,947)	($2,724,537)	$0	($786,554)	$0	$0	$0	$0
REVENUE TOTAL	($9,136,401)	($11,205,126)	($11,632,716)	($8,997,454)	($9,913,915)	($9,230,792)	($9,335,775)	($9,442,333)	($9,550,489)
EXPENDITURE									
PERSONNEL	$118,789	$190,248	$211,620	$87,487	$146,975	$151,384	$155,926	$160,604	$165,422
BENEFITS	$36,555	$61,093	$61,093	$27,292	$53,611	$55,219	$56,876	$58,582	$60,340
OPERATING	$3,232,849	$4,594,589	$4,927,658	$3,170,952	$4,671,788	$4,741,865	$4,812,993	$4,885,188	$4,958,465
OUTLAY	$0	$400,000	$400,000	$0	$100,000	$100,000	$100,000	$100,000	$100,000
NON-DEPARTMENTAL	$18,104	$13,589	$13,589	$8,865	$13,589	$13,793	$14,000	$14,210	$14,423
CONTINGENCY	$0	$0	$0	$0	$0	$0	$0	$0	$0
DEBT SERVICE	$3,031,035	$3,085,951	$3,085,951	$3,085,951	$3,043,555	$2,997,902	$2,952,933	$2,908,639	$2,865,010
RESERVE FUND BALANCE	$0	$75,133	$48,282	$0	$71,876	$0	$0	$0	$0
TRANSFER TO	$900,000	$2,550,000	$2,650,000	$100,000	$1,550,000	$1,550,000	$1,550,000	$1,550,000	$1,550,000
ALLOCATED COSTS	$94,949	$234,523	$234,523	$234,523	$262,521	$266,459	$270,456	$274,513	$278,630
EXPENDITURE TOTAL	$7,432,280	$11,205,126	$11,632,716	$6,715,069	$9,913,915	$9,876,622	$9,913,183	$9,951,735	$9,992,289
(Surplus)/Overage	($1,704,121)	$0	$0	($2,282,385)	$0	$645,829	$577,408	$509,402	$441,800

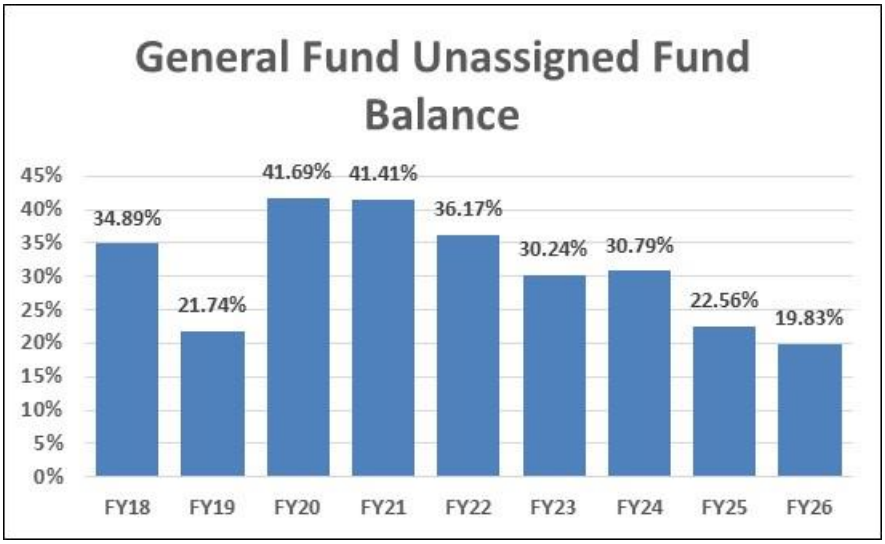
CONSOLIDATED UNASSIGNED FUND BALANCE SUMMARY

Fund	Unassigned Fund Balance As of June 30, 2024	Anticipated Unassigned Fund Balance June 30, 2025	Adopted FY26 Budgeted Expenditures	% of FY26 Budgeted Expenditures
General Fund	45,504,230	31,110,955	156,884,601	19.83%
Recycling and Trash Services Fund	6,085,761	6,329,191	12,988,952	48.73%
Stormwater Management Fund	12,953,916	12,349,919	16,308,559	75.73%
Golf Course Fund	1,326,873	506,873	2,745,417	18.46%
Parking Facilities Fund	4,542,719	2,245,772	9,913,915	22.65%

The anticipated unassigned fund balance for June 30, 2025, includes anticipated use of fund balance. The unassigned fund balance for FY24 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 FY24 through the adopted FY26 budget.

Fund	Department	FT/PT	FY24 Adjusted	FY25 Adjusted	FY25 Adopted	FY26 Adopted
GENERAL FUND	BUDGET & RESEARCH	FT	7	7	7	7
	BUDGET & RESEARCH Total		7	7	7	7
	CITY ATTORNEY	FT	13	13	13	13
	CITY ATTORNEY Total		13	13	13	13
	CITY CLERK	FT	3	3	3	4
	CITY CLERK Total		3	3	3	4
	CITY MANAGER	FT	22	22	22	21
	CITY MANAGER Total		22	22	22	21
	CORPORATE AFFAIRS	FT	8	8	8	8
	CORPORATE AFFAIRS Total		8	8	8	8
	ENGINEERING	FT	63	65	65	63
	ENGINEERING Total		63	65	65	63
	FINANCE	FT	30	32	32	31
	FINANCE Total		30	32	32	31
	FIRE	FT	235	235	235	234
		PT	3.38	2.38	2.38	1.41
	FIRE Total		238.38	237.38	237.38	235.41
	HOUSING & NEIGHBORHOODS	FT	10	11	11	11
	HOUSING & NEIGHBORHOODS Total		10	11	11	11
	HUMAN RESOURCES	FT	12	13	13	13
	HUMAN RESOURCES Total		12	13	13	13
	INFORMATION TECHNOLOGY SERVICE	FT	30	30	30	29
	INFORMATION TECHNOLOGY SERVICE Total		30	30	30	29
	PARKS & RECREATION	FT	94	95	95	97.76
		PT	12.9	12.17	12.17	7.87
	PARKS & RECREATION Total		106.9	107.17	107.17	105.63
	PLANNING & DEVELOPMENT	FT	24	25	25	23
	PLANNING & DEVELOPMENT Total		24	25	25	23
	POLICE	FT	354.48	354	354	353.48
		PT	5.64	6.12	6.12	6.54
	POLICE Total		360.12	360.12	360.12	360.02
	PUBLIC WORKS	FT	40	40	40	39
	PUBLIC WORKS Total		40	40	40	39
GENERAL FUND Total			967.4	973.67	973.67	963.06
CD/HM GRANTS & LOAN ADMIN FUND	CD/HM GRANTS & LOAN ADMIN FUND	FT	9	11	11	11
		PT	0.96	0	0	
	CD/HM GRANTS & LOAN ADMIN FUND Total		9.96	11	11	11
CD/HM GRANTS & LOAN ADMIN FUND Total			9.96	11	11	11
FLEET MAINTENANCE FUND	FINANCE	FT	13	13	13	13
	FINANCE Total		13	13	13	13
FLEET MAINTENANCE FUND Total			13	13	13	13

Fund	Department	FT/PT	FY24 Adjusted	FY25 Adjusted	FY25 Adopted	FY26 Adopted
GOLF FUND	GOLF	FT	11	11	11	11
		PT	3.88	3.88	3.88	3.88
	GOLF Total		14.88	14.88	14.88	14.88
GOLF FUND Total			14.88	14.88	14.88	14.88
PARKING FACILITIES FUND	PARKING	FT	3	3	3	2
	PARKING Total		3	3	3	2
PARKING FACILITIES FUND Total			3	3	3	2
SPECIAL PURPOSE FUND	HEALTHY HOMES	FT	3	3	3	3
	HEALTHY HOMES Total		3	3	3	3
	MPO	FT	12	14	14	13
	MPO Total		12	14	14	13
	POLICE SABLE	FT	2	2	2	2
	POLICE SABLE Total		2	2	2	2
SPECIAL PURPOSE FUND Total			17.00	19	19	18
SPECIAL TAX DISTRICTS	SPECIAL TAX DISTRICTS	FT	2	2	2	2
	SPECIAL TAX DISTRICTS Total		2	2	2	2
SPECIAL TAX DISTRICTS Total			2	2	2	2
STORM WATER MANAGEMENT FUND	STORMWATER	FT	61	62	62	62
		PT	0.48	0.48	0.48	1.44
	STORMWATER Total		61.48	62.48	62.48	63.44
STORM WATER MANAGEMENT FUND Total			61.48	62.48	62.48	63.44
RECYCLING AND TRASH FUND	RECYCLING & TRASH	FT	75	75	75	76
	RECYCLING & TRASH Total		75	75	75	76
RECYCLING AND TRASH FUND Total			75	75	75	76
Grand Total			1163.72	1174.03	1174.03	1163.38

Position Overview

The ***FY26 Adopted Budget*** reflects changes made to include both full and part-time positions for a net decrease in authorized strength of 10.65 across the city. The FY26 budget has a total complement of 1,163.38 FTEs down from 1,174.03 in FY25. The following describes the changes.

Multiple reductions in FTEs include 1 FTE Accountant in Finance, 1 FTE Administrative Specialist in IT Services, 1 FTE Fiscal Support Specialist in Parking, 1 FTE Fiscal Support Specialist and 1 FTE Project Transportation Engineer in Engineering, 1 FTE Equity and Inclusion Specialist in City Manager's Office, 1 0.37 PTE and 3 0.48 PTE Recreation Specialists and 1 FTE Small Engine Mechanic in Parks and Recreation, 1 FTE Zoning Officer and 1 FTE Transportation Mobility Planner in Planning, 1 FTE Operator One in Public Works, 1 FTE Associate Transportation Planner in WMPO, 1 0.49 PT Admin Support Specialist, 1 FTE Fire Administrative Services Manager, 1 FTE Fire Engineer Day Shift, and 1 FTE Assistant Fire Chief – Support Services in the Fire Department.

Two part-time 0.48 and 0.49 Admin Support Specialist positions in the Fire Department were reclassified into one full-time Administrative Specialist position that resulted in a new increase of 0.03. One full-time Police Traffic Investigator was reclassified into two .45 part-time Traffic Investigator positions that resulted in a decrease of -0.10. Nine vacant Fire Engineers were reclassified to Firefighters with no impact to the FTE count.

The new full-time positions added to the budget include a new Assistant City Clerk, a Horticulture Supervisor, a PT (0.48) Stormwater GIS Technician, a PT (0.48) Stormwater Outreach Educator and a Recycling & Trash Services (RTS) Manager.

The total FTE authorizations for the ***FY26 Adopted Budget*** totals 1,163.38 FTEs of which 1,142.24 are full-time and 21.14 are part-time.

Position Overview Summary

The table below represents a summary of the FY26 Adopted adjustment. Position changes include both reclassifications and new positions to better align with departmental needs and goals.

Department	Title	FY25	FY26	Net Change	Action
CITY MANAGER	EQUITY & INCLUSION SPECIALIST	1	0.00	-1.00	ELIMINATED
CLERK	ASSISTANT CITY CLERK	0	1.00	1.00	NEW POSITION
ENGINEERING	FISCAL SUPPORT SPECIALIST	1	0.00	-1.00	ELIMINATED
ENGINEERING	PROJECT ENGINEER - TRANSPORTATION	1	0.00	-1.00	ELIMINATED
FINANCE	ACCOUNTANT	1	0.00	-1.00	ELIMINATED
FIRE	FIRE ADMIN SUPPORT SPECIALIST	0.48	0.00	-0.48	ELIMINATED
FIRE	ADMIN ASSISTANT - FIRE	0.49	1.00	0.51	RECLASSIFICATION/FTE CHANGE
FIRE	FIRE CAPTAIN DAY	0	1.00	1.00	NEW POSITION
FIRE	FIRE ADMINISTRATIVE SERVICES MANAGER	1	0.00	-1.00	ELIMINATED
FIRE	FIRE ENGINEER DAY	1	0.00	-1.00	ELIMINATED
FIRE	ASSISTANT FIRE CHIEF	1	0.00	-1.00	ELIMINATED
IT SERVICES	ADMINISTRATIVE SPECIALIST	1	0.00	-1.00	ELIMINATED
PARKING	FISCAL SUPPORT SPECIALIST	1	0.00	-1.00	ELIMINATED
PARKS & RECREATION	RECREATION SPECIALIST - CONCESSIONS	0.37	0.00	-0.37	ELIMINATED
PARKS & RECREATION	RECREATION SPECIALIST - CONCESSIONS	0.48	0.00	-0.48	ELIMINATED
PARKS & RECREATION	RECREATION SPECIALIST - CONCESSIONS	0.48	0.00	-0.48	ELIMINATED
PARKS & RECREATION	HORTICULTURE SUPERVISOR	0	1.00	1.00	NEW POSITION
PARKS & RECREATION	RECREATION SPECIALIST - SPECIAL EVENTS	0.48	0.00	-0.48	ELIMINATED
PARKS & RECREATION	ADMINISTRATIVE SUPPORT SPECIALIST	0.73	1.00	0.27	RECLASSIFICATION/FTE CHANGE
PARKS & RECREATION	SMALL ENGINE MECHANIC	1	0.00	-1.00	ELIMINATED
PLANNING	ZONING OFFICER	1	0.00	-1.00	ELIMINATED
PLANNING	TRANSPORTATION MOBILITY PLANNER	1	0.00	-1.00	ELIMINATED
POLICE	TRAFFIC INVESTIGATOR	1	0.45	-0.55	RECLASSIFICATION/FTE CHANGE
POLICE	TRAFFIC INVESTIGATOR	0	0.45	0.45	NEW POSITION
PUBLIC WORKS	OPERATOR 1	1	0.00	-1.00	ELIMINATED
RECYCLING	RTS MANAGER	0	1.00	1.00	NEW POSITION
STORMWATER	OUTREACH EDUCATOR	0	0.48	0.48	NEW POSITION
STORMWATER	GIS TECHNICIAN	0	0.48	0.48	NEW POSITION
WMPO	ASSOCIATE TRANSPORTATION PLANNER	1	0.00	-1.00	ELIMINATED
		18.51	**7.86**	**-10.65**	

FEE SCHEDULE CHANGES

Below is a summary of recommended changes to the fee schedule showing current policy vs the recommended change. Changes will be in effect July 1, 2025.

Chapter II. Parking Facility and Transportation Fees	
Article F. Towing Fees	
Current	**Proposed**
Pursuant to Section 5-121 of the Wilmington City Code, the following schedule of fees shall apply to all towing within the City of Wilmington, when such towing is requested by an authorized City official or City employee, or by the New Hanover County 911 Center. These fees do not apply, however, to nonconsensual tows from private lots, fees for winching services, towing and storage charges for overturned vehicles, towing for vehicles larger than standard passenger vehicles and three-quarter (3/4) ton trucks, or in any situation where the operator is engaged directly by the owner of the vehicle. • Towing of motor vehicles from a public street of highway for violation of law or ordinance prohibiting parking: $200 • Towing of motor vehicles involved in wrecks, includes clean-up of accident site: $250 • Storage (for each 24-hour period, or part thereof after the first 24-hour period): $30 • Release of vehicle or retrieval of personal property outside of the operator's regular business hours: $45	Pursuant to Section 5-121 of the Wilmington City Code, the following schedule of fees shall apply to all towing within the City of Wilmington, when such towing is requested by an authorized City official or City employee, or by the New Hanover County 911 Center. These fees do not apply, however, to nonconsensual tows from private lots, fees for winching services, towing and storage charges for overturned vehicles, towing for vehicles larger than standard passenger vehicles and three-quarter (3/4) ton trucks, or in any situation where the operator is engaged directly by the owner of the vehicle. • Towing of motor vehicles from a public street of highway for violation of law or ordinance prohibiting parking: $250 • Towing of motor vehicles involved in wrecks, includes clean-up of accident site: $300 • Storage (for each 24-hour period, or part thereof after the first 24-hour period): $30 • Release of vehicle or retrieval of personal property outside of the operator's regular business hours: $50

Chapter II. Parking Facility and Transportation Fees	
Article G. Fees for Residential Parking Program Permits	
Current	**Proposed**
Pursuant to Section 5-89 of the Wilmington City code and Residential Parking Program Guidelines, the following schedule of fees shall apply to purchase of residential parking permits.	Pursuant to Section 5-89 of the Wilmington City code and Residential Parking Program Guidelines, the following schedule of fees shall apply to purchase of residential parking permits.

PERMIT TYPE FEE	PERMIT TYPE FEE
Annual Residential Permit The first three (3) permits, each/address: $40 Additional permits, each per address: $50 **Annual Long-Term Visitor Permit** First permit, each per address: $40 Second permit, each per address: $100 **Short-term 48 hour Visitor Pass** 10 passes per month, each per address: $5	**Annual Residential Permit** The first three (3) permits, each per address: $50 Additional permits, each per address: $65 **Annual Long-Term Visitor Permit** First permit, each per address: $50 Second permit, each per address: $125 **Short-term 48 hour Visitor Pass** 10 passes per month, each per address: $10 Annual Historic District Permit: $10

Chapter III. Golf Course and Recreation	
Article A. Golf Course Fees	
Section 1. Municipal Golf Course Fees	
Current	**Proposed**
Golf Cart Rentals: • 18 holes per person per cart: resident $12 / non-resident $12 • 9 holes per person per cart: resident $8 / non-resident $8 • Pull cart rental: resident $3 / non-resident $3 • No cart fee for juniors (17 and under) when playing with a paying adult after 12:00pm. Walking Punch Cards (15 rounds): • City residents: $345 (value per round $23) / City employee cost: $180 (value per round $12) • Non-city residents: $390 (value per round $26) / City employee cost: $195 (value per round $13) Riding Punch Cards (15 rounds)÷ • City Residents: $480 (value per round $32) • Non-City Residents: $510 (value per round $34) Tournaments: Tournament fee $120-$150	Golf Cart Rentals: • 18 holes per person per cart: resident $15 / non-resident $15 • 9 holes per person per cart: resident $10 / non-resident $10 • Pull cart rental: resident $3 / non-resident $3 • No cart fee for juniors (17 and under) when playing with a paying adult after 12:00pm. Walking Punch Cards (15 rounds): • City residents: $346 (value per round $23) / City employee cost: $180 (value per round $12) • Non-city residents: $391 (value per round $26) / City employee cost: $195 (value per round $13) Riding Punch Cards (15 rounds)÷ • City Residents: $483 (value per round $32) • Non-City Residents: $513 (value per round $34) Tournaments: Tournament fee $120-$150

City of Wilmington residents may purchase 15 round walking punch cards at $345 rounds or 15 round riding punch cards at $480. All residents outside of the city limits in New Hanover, all Pender County residents and all Brunswick County residents can purchase 15 round punch cards at $390 or 15 round riding discount cards at $510. Discount cards expire within 12 months of date of purchase.	City of Wilmington residents may purchase 15 round walking punch cards at $346 rounds or 15 round riding punch cards at $483. All residents outside of the city limits in New Hanover, all Pender County residents and all Brunswick County residents can purchase 15 round punch cards at $391 or 15 round riding discount cards at $513. Discount cards expire within 12 months of date of purchase.

Chapter III. Golf Course and Recreation	
Article A. Golf Course Fees	
Section 2. Inland Greens Golf Course Fees	
Current	**Proposed**
Daily Greens Fee- City Residents • 18 holes walking: ○ $14 Weekdays ○ $16 Weekend/Holidays ○ $8.50 City employee on weekdays ○ $9 City employee on weekends • 9 holes walking: ○ $9 Weekdays ○ $10 Weekends/Holidays ○ $5.50 City employee on weekdays ○ $6 City employee on weekends Juniors - All day: ○ $9 Weekdays ○ $9 Weekends/Holidays ○ $5.50 City employee on weekdays ○ $5.50 City employee on weekends Juniors-9 holes: ○ $7 Weekdays ○ $7 Weekends/Holidays ○ $4.50 City employee on weekdays ○ $4.50 City employee on weekends Daily Greens Fee - Non-City Residents • 18 holes walking: ○ $18 Weekdays ○ $20 Weekend/Holidays ○ $10 City employee on weekdays ○ $11 City employee on weekends	Daily Greens Fee- City Residents • 18 holes walking: ○ $16 Weekdays ○ $17 Weekend/Holidays ○ $10 City employee on weekdays ○ $11 City employee on weekends • 9 holes walking: ○ $10 Weekdays ○ $12 Weekends/Holidays ○ $7.50 City employee on weekdays ○ $8 City employee on weekends Juniors - All day: ○ $9 Weekdays ○ $9 Weekends/Holidays ○ $5.50 City employee on weekdays ○ $5.50 City employee on weekends Juniors-9 holes: ○ $7 Weekdays ○ $7 Weekends/Holidays ○ $4.50 City employee on weekdays ○ $4.50 City employee on weekends Daily Greens Fee - Non-City Residents • 18 holes walking: ○ $20 Weekdays ○ $22 Weekend/Holidays ○ $12 City employee on weekdays ○ $13 City employee on weekends

• 9 holes walking: ○ $11 Weekdays ○ $12 Weekends/Holidays ○ $6.50 City employee on weekdays ○ $7 City employee on weekends Junior summer pass ○ June 1 - August 31, after 12:00p.m.: $100 Unlimited Monthly Pass ○ $60 city residents, $75 non-city residents. Unlimited golf (valid 30 days from date of purchase, subject to tee time availability). Pass to be offered during advertised promotional periods only. Pull cart rental: $2.00	• 9 holes walking: ○ $13 Weekdays ○ $14 Weekends/Holidays ○ $8 City employee on weekdays ○ $9 City employee on weekends Junior summer pass ○ June 1 - August 31, after 12:00p.m.: $100 Unlimited Monthly Pass ○ $60 city residents, $75 non-city residents. Unlimited golf (valid 30 days from date of purchase, subject to tee time availability). Pass to be offered during advertised promotional periods only. Pull cart rental: $2.00 $1.00 of every daily green fee shall be collected as committed revenue for reinvestment into improvements and maintenance to Inland Greens

Chapter III. Golf Course and Recreation	
Article B. Parks and Recreation Fees	
Section 1. Tennis Courts	
Current	**Proposed**
Individual Fees: Tennis Clinics: • Up to $21 per participant • $1 of tennis clinic fees will be committed for maintenance, operations and facility improvements to the City tennis facilities Tournament Vendors (City has the right to retain up to 20% of net profits) ○ Tennis Clinics and Camps: Employee discount: 15% off regular fee ○ Fee per tournament per participant: $1.00 ○ Tournaments at Althea Gibson Tennis Center (AGTC) will be required to contract directly with a custodial company from	Individual Fees: Tennis Clinics: • Up to $25 per participant • $2 of tennis clinic fees will be committed for maintenance, operations and facility improvements to the City tennis facilities Tournament Vendors (City has the right to retain up to 20% of net profits) ○ Tennis Clinics and Camps: Employee discount: 15% off regular fee ○ Fee per tournament per participant: $1.00 shall be committed revenue for reinvestment into facility maintenance and improvements

10am-5pm daily during events. Proof of contract to be required.

Fee will be committed for improvements and maintenance at the Althea Gibson Tennis Center

*Non-profits must have current 501(c)3 status

Tennis Court Reservations:
Individual
- $3 City Resident
- $6 Non-City Resident

Empie Park Althea Gibson Tennis Complex

Tennis court tournament rental fees (8am-5pm):
Courts 1-8
Non-profit fee/$216 per day
For-profit fee/$288 per day
Courts 9-13
Non-profit fee/$135 per day
For-profit fee/$180 per day
Courts 14-18
Non-profit fee/$135 per day
For-profit fee/$180 per day
Courts 9-18
Non-profit fee/$270 per day
For-profit fee/$360 per day
Courts 1-18
Non-profit fee/$486 per day
For-profit fee/$648 per day

Tennis Court rental fee:
- $4/hour/court for residents of New Hanover County
- $8/hour/court for out of county residents

Ball Machine Rental: $10.00 per hour

Robert Strange Park and Legion Sports Complex

- Tournaments at Althea Gibson Tennis Center (AGTC) will be required to contract directly with a custodial company from 10am-5pm daily during events with 150 or more players.
- Tournament shall be required to contract with a registered professional security firm during the hours of the tournament during events with 250 or more players.
- Tournaments held at Legion Sports Complex shall be required to contract with a vendor for one portable toilet.
- Proof of contract to be required.

Tennis Court Reservations:

Althea Gibson Tennis Complex at Empie Park

Tennis court tournament rental fees (8am-5pm):
Courts 1-8
Non-profit fee/$216 per day
For-profit fee/ $360 per day
Courts 9-13
Non-profit fee/$135 per day
For-profit fee/ $225 per day
Courts 14-18
Non-profit fee/$135 per day
For-profit fee/ $225 per day
Courts 9-18
Non-profit fee/$270 per day
For-profit fee/ $450 per day
Courts 1-18
Non-profit fee/$486 per day
For-profit fee/ $810 per day
Courts 1-23
Non-profit fee/$621 per day
For-profit fee/$1,035 per day
Ball Machine Rental: $10.00 per hour

Greenspace Fee at AGTC

Rental of green space (30ft x 30ft) behind courts 19-23 Cost: $10/hour

Robert Strange Park and Legion Sports Complex

Tennis court tournament rental fees (8am-5pm): Courts 1-8 Non-profit fee/$216 per day For-profit fee/$288 per day Tennis Court rental fee: $3/hour/court for residents of New Hanover County $6/hour/court for out-of-county residents $2/hour/court for GWTA and USTA Leagues Greenspace Fee at AGTC Rental of green space (30ft x 30ft) behind courts 19-23 for fitness classes: Cost: $10/hour	Tennis court tournament rental fees (8am-5pm): Robert Strange Park Courts 1-8 Non-profit fee/$216 per day For-profit fee/ $360 per day Tennis Court reservation fee: $4/hour/court for residents of New Hanover Co. $8/hour/court for out-of-county residents $3/hour/court for GWTA and USTA Leagues and other non-profits with proof of current 501(c)3 status.
Section 2. Athletic Fields	
Current	**Proposed**
Youth Athletics: Up to $50 Head coaches receive one free registration, which is refundable after the season if no ejections are given during the season $6 of youth athletics fees will be committed for maintenance, operations, and facility improvements to City athletic fields Sibling discount: $10 reduction of normal registration fee for each additional sibling registration after the first. Late fee for registrations made after registration deadline: $5 Adult Athletic Leagues: Up to $100/person or up to $530/team per person or up to $530/team Youth and Adult single day events: Up to $50 Athletics Special Events - Admission fees per person: Up to $5 for a single day; Up to $20 for a weekend $1 per admission will be committed for scholarships for youth athletic programs.	*Youth Athletics:* Up to $60 Head coaches receive one free registration, which is refundable after the season if no ejections are given during the season $8 of youth athletics fees will be committed for maintenance, operations, and facility improvements to City athletic fields Sibling discount: $10 reduction of normal registration fee for each additional sibling registration after the first. Late fee for registrations made after registration deadline: $5 Adult Athletic Leagues: Up to $125/person or up to $550/team per person or up to $530/team Youth and Adult single day events: Up to $60 Athletics Special Events - Admission fees per person: Up to $10 for a single day; Up to $25 for a weekend

Legion Sport Complex Main field per day: • Non-profit: $750 and 0.50 ticket surcharge* • For Profit: $1,500 and $1.00 ticket surcharge* • For Profit Multi-Year Contract: $850 and $1.00 ticket surcharge* • A multi-year contract is defined as at least three sporting events per year for at least three years	*Legion Sport Complex* Main field per day: • Non-profit: $900 and 0.50 ticket surcharge* • For Profit: $1,700 and $1.00 ticket surcharge* • For Profit Multi-Year Contract: $1,000 and $1.00 ticket surcharge* • A multi-year contract is defined as at least three sporting events per year for at least three years

Back field or parking lot per day:
• Non-profit: $575 and 0.50 ticket surcharge*
• For Profit: $700 and $1.00 ticket surcharge*
• For sporting events with less than 100 people, including spectators
  ○ For Profit: $75 per hour*
  ○ Non-Profit: $50 per hour*
 	
Baseball field per six-hour block:
• Non-profit: $575 and 0.50 ticket surcharge*
• For Profit: $700 and $1.00 ticket surcharge*
*Plus $35/hr. attendant fee and ticket surcharge.
 	
Deposit fees: 50% of the rental fee (not including attendant fee and ticket surcharge) is due with the signed contract at least 30 calendar days prior to event. Balance is due within five (5) business days following event.
 	
Ticket surcharge will be committed for improvements and maintenance of the Legion Sports Complex.
 	
The following are exempt from posted fees:
• American Legion Post 10 (exempt from all fees)
• New Hanover County Schools (exempt from ticket surcharge and rental fees, facility attendant fees apply)
	Back field or parking lot per day:
	• Non-profit: $575 and 0.50 ticket surcharge*
	• For Profit: $700 and $1.00 ticket surcharge*
	• For sporting events with less than 100 people, including spectators
	  ○ For Profit: $75 per hour*
	  ○ Non-Profit: $50 per hour*
	
	Baseball field per six-hour block:
	• Non-profit: $650 and 0.50 ticket surcharge*
	• For Profit: $800 and $1.00 ticket surcharge*
	*Plus $35/hr. attendant fee and ticket surcharge.
	
	Deposit fees: 50% of the rental fee (not including attendant fee and ticket surcharge) is due with the signed contract at least 30 calendar days prior to event. Balance is due within five (5) business days following event.
	
	Ticket surcharge will be committed for improvements and maintenance of the Legion Sports Complex.
	
	The following are exempt from posted fees:
	• American Legion Post 10 (exempt from all fees)
	• New Hanover County Schools (exempt from ticket surcharge and rental fees, facility attendant fees apply)

• Coastal Pop Warner Football games (exempt from ticket surcharge only, rental and facility attendant fees apply) *License fee and ticket surcharge may be waived by resolution of City Council for up to one pre-season exhibition game per year at which attendance fees will not be charged **City Council may by resolution establish a $1.00 per ticket surcharge with a cap $25 non-refundable administrative fee	• Coastal Pop Warner Football games (exempt from ticket surcharge only, rental and facility attendant fees apply) *License fee and ticket surcharge may be waived by resolution of City Council for up to one pre-season exhibition game per year at which attendance fees will not be charged **City Council may by resolution establish a $1.00 per ticket surcharge with a cap $25 non-refundable administrative fee

Section 3. Special Services Fees	
Current	Proposed
Fitness Center: City Residents ○ $55/year membership ○ $30/6 month membership ○ $6/day pass Non-City Residents ○ $90/year membership ○ $50/6 month membership ○ $6/day pass City Employees ○ $25/year membership ○ $15/6 month membership ○ $6/day pass • Visitor Membership: $25/month available for visiting guest to area. Members must live outside a 50-mile radius of Wilmington. • City Employee Spouse Policy: Spouses and children ages 12-18 may join the Fitness Center under the City Employee rate. • Free Day Pass available at the discretion of staff for promotional events and City employee promotion. • Personal Training ○ 30-minute session: $6 ○ 60-minute session: $12 ○ Program Design Package: $12 (includes one personal training session and a 4 week customized exercise program. • Workplace Wellness Package: ○ Package #1: $99 annually ○ Package #2: 199 annually Adjustment of the fees may be made at the discretion of the City Manager or designee for marketing and promotional purposes. Adjustments shall not be greater than 25% of regular rate/fee.	*Fitness Center:* City Residents ○ $65/year membership ○ $40/6 month membership ○ $8/day pass Non-City Residents ○ $100/year membership ○ $60/6 month membership ○ $8/day pass City Employees ○ $30/year membership ○ $20/6 month membership ○ $8/day pass • Visitor Membership: $30/month available for visiting guest to area. Members must live outside a 50-mile radius of Wilmington. • City Employee Spouse Policy: Spouses and children ages 12-18 may join the Fitness Center under the City Employee rate. • Free Day Pass available at the discretion of staff for promotional events and City employee promotion. • Personal Training ○ 30-minute session: $8 ○ Program Design Package: $12 (includes one personal training session and a 4-week customized exercise program. Adjustment of the fees may be made at the discretion of the City Manager or designee for marketing and promotional purposes. Adjustments shall not be greater than 25% of regular rate/fee.

Free personal training sessions or free annual membership may be used as prize giveaways at City events or events attended by Fitness Center staff. Fit for Fun Center: ○ Single session: $5 per child ages 6 months to 5 years old ○ Admission for third child and beyond: $3 per child ○ Adults, children birth through 5 months old, and children 10 years and older: free Multiple Visit Cards: ○ 5-session card: $20 ○ 10-session card: $35 Memberships ○ Semiannual: $55 per 6 months ○ Payment plan (optional): ▪ $30 deposit ▪ $25 due at 3 months ○ Annual: $110 per year ▪ $35 deposit ▪ $25 payments due quarterly (3 months, 6 months, 9 months) ○ Memberships include unlimited admission Monday through Saturday for up to 5 children and any accompanying adults. Each membership begins on the day of purchase. ○ Additional benefits include: ○ Free access to special events and daily programs ○ 10% discount on birthday parties ○ City Resident City Employee ○ $2 per child ○ $20 per 10-session card ○ $22 per 6-month semiannual membership ○ $44 per annual membership Birthday Party Rate: ○ $150 base rate for all parties; $100 refundable clean-up deposit ○ $75 deposit due at time of reservation	Free personal training sessions or free annual membership may be used as prize giveaways at City events or events attended by Fitness Center staff. Fit for Fun Center: ○ Single session: $6 per child ages 6 months to 5 years old ○ Admission for third child and beyond: $3 per child ○ Adults, children birth through 5 months old, and children 10 years and older: Free Multiple Visit Cards: ○ 5-session card: $25 ○ 10-session card: $40 Memberships ○ Semiannual: $65 per 6 months ○ Payment plan (optional): ▪ $35 deposit ▪ $30 due at 3 months ○ Annual: $130 per year ▪ $50 deposit ▪ $40 due at 3 and 6 months. ○ Memberships include unlimited admission Monday through Saturday for up to 5 children and any accompanying adults. Each membership begins on the day of purchase. ○ Additional benefits include: ○ Free access to special events and daily programs ○ 10% discount on birthday parties ○ City Resident City Employee ○ $3 per child ○ $22 per 10-session card ○ $24 per 6-month semiannual membership ○ $47 per annual membership Birthday Party Rate: ○ $200 base rate for all parties; $100 refundable clean-up deposit ○ $75 deposit due at time of reservation

○ Remaining balance due on the day of the facility rental
○ No refunds will be given for cancellations within two weeks of event at staff discretion.
○ $10 from each birthday party rental is transferred to committed revenue for financial assistance scholarships.
 	
Socks for resale: $3/pair
 	
Contracted Organization Room Rental: $20/hour
 	
Discounted Pass: $1 promotional coupon pass (available during select community events)
 	
Museums for All: Free admission for a household up to 5 children with a valid EBT card.
 	
Adjustment to fee may be made at the discretion of the City Manager or designee for marketing and promotional purposes. Adjustments shall not be greater or less than 25% of regular rate/fee.
 	
Recreation Programs/Activities
 	
○ Derick G.S. Davis Community Center
  ○ Afterschool Program
  ▪ $30/month
  ▪ Financial assistance available, reduction of fee to $0
  ○ Summer Camp
  ▪ $20/week
  ○ Miscellaneous Programs
  ▪ Up to $50/participant
  ○ $5 from each registration will be committed revenue for programs (equipment, scholarships, etc.)
○ Martin Luther King Community Center
  ○ Afterschool Program
  ▪ $30/month
  ▪ Financial assistance available, reduction of fee to $0
  ○ Summer Camp
	○ Remaining balance due on the day of the facility rental
	○ No refunds will be given for cancellations within two weeks of event at staff discretion.
	○ $10 from each birthday party rental is transferred to committed revenue for financial assistance scholarships.
	
	Socks for resale: $3/pair
	
	Contracted Organization Room Rental: $20/hour
	
	Discounted Pass: $1 promotional coupon pass (available during select community events)
	
	Museums for All: Free admission for a household up to 5 children with a valid EBT card.
	
	Adjustment to fee may be made at the discretion of the City Manager or designee for marketing and promotional purposes. Adjustments shall not be greater or less than 25% of regular rate/fee.
	
	Recreation Programs/Activities
	
	○ Cultural Programs
	  ○ Miscellaneous Cultural Programs
	  ▪ Up to $50/participant
	○ Derick G.S. Davis Community Center
	  ○ Afterschool Program
	  ▪ $30/month
	  ▪ Financial assistance available, reduction of fee to $0
	  ○ Summer Camp
	  ▪ $20/week
	  ○ Miscellaneous Programs
	  ▪ Up to $50/participant
	  ○ $5 from each registration will be committed revenue for programs (equipment, scholarships, etc.)
	○ Martin Luther King Community Center
	  ○ Afterschool Program

▪ $30/week ○ Miscellaneous Programs ▪ Up to $50/participant ○ $5 from each registration will be committed revenue for programs (equipment, scholarships, etc.)	▪ $30/month ▪ Financial assistance available, reduction of fee to $0 ○ Summer Camp ▪ $30/week ○ Miscellaneous Programs ▪ Up to $50/participant ○ $5 from each registration will be committed revenue for programs (equipment, scholarships, etc.) *MLK Commercial Kitchen* • Business Incubator Rentals ○ Rental fee: $20/hour • Party Rentals: (In conjunction with facility rental times [10am-2pm, 2pm-6pm or 10am-6pm] ○ Warming and Light Prep: $75 ○ Full-use access: $50/hour ▪ One-time application and orientation fee: $55 (non-refundable) – Business Incubator Rental only ▪ Cleaning Deposit: $100 (refundable) – Business Incubator Rental only ▪ Security Deposit: $100 (refundable) - Business Incubator Rental only ▪ Cancellation fee: $50 with less than 24-hours notification ▪ Late fee: Forfeiture of security deposit (extending rental time; starts 15 minutes past breakdown time) Commercial Kitchen Committed Revenue: 20% of all fees shall be reinvested into the kitchen for ongoing equipment, maintenance, and facility improvements.
Halyburton Park: ○ Programs: Up to $90 ○ Trips: Up to $180 ○ Summer Camps: Up to $350 ○ 20% of registration fees to committed revenue for programs ○ City employee discount of 50%	*Halyburton Park:* ○ Programs: Up to $100 ○ Trips: Up to $200 ○ Summer Camps: Up to $400 ○ 20% of registration fees to committed revenue for programs ○ City employee discount of 50%

○ Event Center rentals – 20% of fees to committed revenue for maintenance, equipment, tools and improvements. ○ Non-profit: $300 first 4 hours / $75 each additional hour plus deposits* ○ Private/For Profit Rentals: $575 first 4 hours/$125 each additional hour plus deposits* ○ Business Rate: $60/hr. (2-hour minimum) or $360 Daily rate (8-hours), weekdays from 8 am to 5 pm, $100 clean up deposit is required ○ Patio (Wedding ceremonies only): $240/2 hours, $100 damage deposit ○ A $30/hour attendant fee will apply for events held before or after regular building hours. ○ Halyburton Programs: $.0.05 per participant per program. Per participant fee will be committed for improvement and maintenance. *Non-profits must have current 501(c)3 status *$100 refundable clean-up deposit and a $200 refundable damage deposit are required	○ Event Center rentals – 20% of fees to committed revenue for maintenance, equipment, tools and improvements. ○ Non-profit: $300 first 4 hours / $75 each additional hour plus deposits* ○ Private/For Profit Rentals: $575 first 4 hours/$125 each additional hour plus deposits* ○ Business Rate: $60/hr. (2-hour minimum) or $360 Daily rate (8-hours), weekdays from 8 am to 5 pm, $100 clean up deposit is required ○ Patio (Wedding ceremonies only): $240/2 hours, $100 damage deposit ○ A $30/hour attendant fee will apply for events held before or after regular building hours. ○ Halyburton Programs: $.0.05 per participant per program. Per participant fee will be committed for improvement and maintenance. *Non-profits must have current 501(c)3 status *$100 refundable clean-up deposit and a $200 refundable damage deposit are required

Chapter VI. Planning, Zoning, and Miscellaneous Fees and Permits	
Article A. Planning and Zoning Fees and Permits	
Section 7. Right-Of-Way Permit Fees	
Current	**Proposed**
Temporary Use of Public Right-of-Way: Temporary use or closure of public Right-of-Way includes daily charges for the use of the sidewalk/shoulder/alley area and for use of the road. **<u>Sidewalk/Shoulder/Alley >5 days:</u>** **Local Road** Up to 100': $1 100' – 400': $3 Adtl. 400' sections: $4 **Major Road or CBD** Up to 100': $3 100' – 400': $5 Adtl. 400' sections: $8	Temporary Use of Public Right-of-Way: Temporary use or closure of public Right-of-Way includes daily charges for any combination of the three categories in the following table: **<u>Sidewalk/Shoulder/Alley >5 days:</u>** **Local Road** Up to 100': $3 100' – 400': $5 Adtl. 400' sections: $8 **Major Road or CBD** Up to 100': $5 100' – 400': $10 Adtl. 400' sections: $15

<u>Partial Road >5 days (traffic flow maintained)</u> **Local Road** Up to 100': $3 100' – 400': $4 Adtl. 400' sections: $5 **Major Road or CBD** Up to 100': $5 100' – 400': $8 Adtl. 400' sections: $10 **<u>Full Road (Detour in any direction)</u>** **Local Road** Up to 100': $5 100' – 400': $8 Adtl. 400' sections: $10 **Major Road or CBD** Up to 100': $13 100' – 400': $19 Adtl. 400' sections: $25	**<u>Partial Road >5 days (traffic flow maintained)</u>** **Local Road** Up to 100': $5 100' – 400': $8 Adtl. 400' sections: $10 **Major Road or CBD** Up to 100': $10 100' – 400': $15 Adtl. 400' sections: $20 **<u>Full Road (Detour in any direction)</u>** **Local Road** Up to 100': $10 100' – 400': $15 Adtl. 400' sections: $20 **Major Road or CBD** Up to 100': $25 100' – 400': $38 Adtl. 400' sections: $50
Double Fee: When a valid ROW permit is not obtained or in effect for work activities or a closure, the fee is calculated at two-times (2x) the associated fees. Note: The ROW permit and temporary use fees do not include other City charges related to the cutting and repair of asphalt, concrete or brick or for the use of metered parking spaces.	Double Fee: When a valid ROW permit is not obtained or in effect for work activities or a closure, the fee is calculated at two-times (2x) the associated fees. Note: The ROW permit and temporary use fees do not include other City charges related to the cutting and repair of asphalt, concrete or brick or for the use of metered parking spaces.

CHAPTER VII. STORM WATER SERVICES FEES	
Article A. Single Family Residential Fees	
Current	**Proposed**
Section 2. Standard Rate All single-family residential properties shall be billed the standard monthly rate established in this section. The standard rate shall be $8.68 per month for all single-family residential properties, with the exception of properties eligible for a reduced rate.	Section 2. Standard Rate All single-family residential properties shall be billed the standard monthly rate established in this section. The standard rate shall be $8.97 per month for all single-family residential properties, with the exception of properties eligible for a reduced rate.
Article B. Fees for All Other Property Uses	
Section 3. Rate per Equivalent Residential Unit	Section 3. Rate per Equivalent Residential Unit

All other property uses will be charged the rate of $8.68 per month times the number of ERU of impervious surface on-site as determined by the City of Wilmington.	All other property uses will be charged the rate of $8.97 per month times the number of ERU of impervious surface on-site as determined by the City of Wilmington.

CHAPTER VIII. Fire Department Fees and Permits	
Section 1. Fire Protection Permits	
Current	**Proposed**
Factory – Industrial – Group F ○ Less than 501 sq. ft $45 ○ 501 to 2,500 sq. ft. $75 ○ 2,501 to 10,000 sq. ft. $105 ○ 10,001 to 20,000 sq. ft. $145 ○ 20,001 to 40,000 sq. ft. $185 ○ 40,001 to 80,000 sq. ft. $225 ○ 80,001 to 120,000 sq. ft. $275 ○ 120,001 to 150,000 sq. ft. $300 ○ 150,001 to 200,000 sq. ft. $325 ○ 200,001 sq. ft. plus $400	Factory – Industrial – Group F ○ 0 to 2,500 sq. ft. $75 ○ 2,501 to 10,000 sq. ft. $105 ○ 10,001 to 20,000 sq. ft. $145 ○ 20,001 to 40,000 sq. ft. $185 ○ 40,001 to 80,000 sq. ft. $225 ○ 80,001 to 120,000 sq. ft. $275 ○ 120,001 to 150,000 sq. ft. $300 ○ 150,001 to 200,000 sq. ft. $325 ○ 200,001 sq. ft. plus $400
Number of Sleeping Rooms ○ 1-10 $45 ○ 11-30 $75 ○ 31-50 $100 ○ 51-75 $125 ○ 76-99 $150 ○ 100-125 $175 ○ 126-175 $200 ○ 176-199 $225 ○ 200-250 $265 ○ 251 plus $300	Number of Sleeping Rooms ○ 1-30 $75 ○ 31-50 $100 ○ 51-75 $125 ○ 76-99 $150 ○ 100-125 $175 ○ 126-175 $200 ○ 176-199 $225 ○ 200-250 $265 ○ 251 plus $300
Residential - High-Rise/Assisted Living/Enclosed Apartment building ○ Less than 501 sq. ft $45 ○ 501 to 2,500 sq. ft. $75 ○ 2,501 to 10,000 sq. ft. $100 ○ 10,001 to 20,000 sq. ft. $125 ○ 20,001 to 40,000 sq. ft. $150 ○ 40,001 to 80,000 sq. ft. $17 ○ 80,001 to 120,000 sq. ft. $205 ○ 120,001 to 160,000 sq. ft. $235 ○ 160,001 to 200,000 sq. ft. $275 ○ 200,001 to 300,000 sq. ft. $325 ○ 300,001 sq. ft. plus $400	Residential - High-Rise/Assisted Living/Enclosed Apartment building ○ 0 to 2,500 sq. ft. $75 ○ 2,501 to 10,000 sq. ft. $100 ○ 10,001 to 20,000 sq. ft. $125 ○ 20,001 to 40,000 sq. ft. $150 ○ 40,001 to 80,000 sq. ft. $175 ○ 80,001 to 120,000 sq. ft. $205 ○ 120,001 to 160,000 sq. ft. $235 ○ 160,001 to 200,000 sq. ft. $275 ○ 200,001 to 300,000 sq. ft. $325 ○ 300,001 sq. ft. plus $400
Residential - Group–R2 - Apartment Buildings:	Residential - Group–R2 - Apartment Buildings:

(Beyond one and two family dwellings and inspection of common use areas only. Fee based on the number of buildings in the complex.) ○ 1 to 2 $45 ○ 3 to 10 $100 ○ 10 to 15 $125 ○ 16 to 20 $175 ○ 21 to 25 $225 ○ 26 or more $275	(Beyond one and two family dwellings and inspection of common use areas only. Fee based on the number of buildings in the complex.) ○ 1 to 2 $75 ○ 3 to 10 $100 ○ 10 to 15 $125 ○ 16 to 20 $175 ○ 21 to 25 $225 ○ 26 or more $275
Operation of: ○ Open Burning Residential: $45 ○ Open Burning Commercial: $100 ○ Open Flame/Candles: $35 ○ Carnivals and Fairs: $65 Special Events, Exhibits and Trade Shows: $45 ○ After hour inspection: $80 ○ Bonfires: $35 ○ Tents and Air Supported Structures: $45 ○ Tents and Air Supported Structures – After hour inspection: $80 Use of: ○ Division 1.1 and 1.2 Explosives: $200 ○ Division 1.3 Explosive: $200 ○ Division 1.4 and 1.5 Explosives: $100 ○ Pyrotechnic Special Effects Materials: $100 Construction of: ○ Underground Tank Removal (Per Tank): $100 ○ Underground Tank Abandoned (Per Tank): $75 ○ Underground Tank Installation (Per Tank): $100 ○ Underground Tank Testing: $75 ○ Aboveground Tank Removal (Per Tank): $100 ○ Aboveground Tank Installation (Per Tank): $100 ○ Sprinklers (New System Installation): $100 + $10 per 1000 sq. ft. Sprinkler System- Upfit Only: $100	Operation of: ○ Open Burning Commercial: $100 ○ Open Flame/Candles: $35 ○ Carnivals and Street Fairs: $75 Special Events, Exhibits and Trade Shows: $75 ○ After hour inspection: $150 ○ Bonfires: $45 ○ Tents and Air Supported Structures: $75 ○ Tents and Air Supported Structures – After hour inspection: $150 Storage Use and Handling of: ○ Division 1.1 and 1.2 Explosives: $200 ○ Division 1.3 Explosive: $200 ○ Division 1.4 and 1.5 Explosives: $100 ○ Pyrotechnic Special Effects Materials: $100 Construction of: ○ Underground Tank Removal (Per Tank): $100 ○ Underground Tank Abandoned (Per Tank): $75 ○ Underground Tank Installation (Per Tank): $100 ○ Underground Tank Testing: $75 ○ Aboveground Tank Removal (Per Tank): $100 ○ Aboveground Tank Installation (Per Tank): $100 ○ Sprinklers (New System Installation): $100 + $10 per 1000 sq. ft. Sprinkler System- Upfit Only: $150

Emergency Responder Radio Coverage (New System Installation): $100 + $10 per 1000 sq. ft. Sprinkler System Inspection (Alteration- No Permit fee): $45 Fire Alarm (New System Installation): $100 +$ 10 per 1000 sq. ft. Fire Alarm System- Upfit Only: $100 Fire Alarm Inspection (Alteration – No Permit fee): $45 Suppression Systems: $50 Fire Pump and Related Equipment: $85 Industrial Ovens: $75 Standpipe Installation Upfit per Riser: $75 Installation of Private Fire Service Mains and their Appurtenances (per Building Connected to the System: $150 Emergency Responder Radio Coverage System: $100 per 100 sq. ft.	Emergency Responder Radio Coverage (New System Installation): $100 + $10 per 1000 sq. ft. Sprinkler System Plan Review, No Inspection Nee, (NIN): $75 Fire Alarm (New System Installation): $100 +$ 10 per 1000 sq. ft. Fire Alarm System- Upfit Only: $150 Fire Alarm Plan Review, No Inspection Needed (NIN): $75 Suppression Systems Plan Review and Inspection: $100 Fire Pump and Related Equipment: $85 Industrial Ovens: $75 Standpipe Installation Upfit per Riser: $100 Installation of Private Fire Service Mains and their Appurtenances (per Building Connected to the System: $200 Emergency Responder Radio Coverage System: $100 per 1000 sq. ft.
Section 2. Commercial Construction Fees (New/Existing Construction)	
Current	**Proposed**
Wilmington Fire Department Plan Review Schedule: • Total cost for project = Permit Fee + Inspection Fee(s) Permit fee for Commercial – New Construction shall be based on the following formula computation • A = Total gross building floor area of construction • B = Fee per square foot (from table below) 0 – 5000 sq. ft. a x b = Permit Fee	Wilmington Fire Department Plan Review Schedule: • Total cost for project = Permit Fee + Inspection Fee(s) Permit fee for Commercial – New Construction shall be based on the following formula computation • A = Total gross building floor area of construction • B = Fee per square foot (from table below) 0 – 5000 sq. ft. a x b = Permit Fee 5,001 – 15,000 sq. ft. (a x b x .75) + (1,250 x b) = Permit Fee

5,001 – 15,000 sq. ft. (a x b x .75) + (1,250 x b) = Permit Fee Over 15,000 sq. ft. (a x b x .50) + (5,000 x b) = Permit Fee ○ Residential: $0.05/fee per sq. ft. ○ Storage: $0.035/fee per sq. ft ○ Assembly: $0.06/fee per sq. ft ○ Institutional: $0.06/fee per sq. ft ○ Business: $0.06/fee per sq. ft ○ Mercantile: $0.05/fee per sq. ft ○ Hazardous: $0.05/fee per sq. ft ○ Factory/Industrial: $0.04/fee per sq. ft ○ Education: $0.065/fee per sq. ft • Additions: Use Schedule A above (Minimum $45) whichever is greater + inspection fee(s) • Upfits/Alterations: Use Schedule A above x .75 = permit fee + inspection fee(s) • Shell: Use Schedule A above x .90 = permit fee + inspection fee(s). • Mobile Buildings: $45 + inspection fee(s) • Accessory Structures: $44 + inspection Fee(s) • Minimum Permit Fee: $45 + inspection fee(s) • Commercial Insp Fee: $45 per inspection (Maximum 1 hour per inspection) • Demolition: $20 • Occupancy Certification: $25 plus inspection fee(s) Administrative Fees: ○ Occupying a building without a C/O or C/C: $250 ○ Working without a permit: Double the assessed permit fee or a minimum of $150 ○ Failure to obtain final inspection: $100 ○ After-hour, Weekend and Holiday Inspections: $120.00 (first 2 hours/minimum 2 hours) plus $60.00 for each additional hour ○ Fast Track Application: Regular fee x 1.25 – Minimum of $100 over permit fee	Over 15,000 sq. ft. (a x b x .50) + (5,000 x b) = Permit Fee ○ Residential: $0.07 /fee per sq. ft. ○ Storage: $0.055 /fee per sq. ft ○ Assembly: $0.08/fee per sq. ft ○ Institutional: $0.08 /fee per sq. ft ○ Business: $0.08/fee per sq. ft ○ Mercantile: $0.07/fee per sq. ft ○ Hazardous: $0.07/fee per sq. ft ○ Factory/Industrial: $0.06/fee per sq. ft ○ Education: $0.085 /fee per sq. ft • Additions: Use Schedule A above (Minimum $75) whichever is greater + inspection fee(s) • Upfits/Alterations: Use Schedule A above x .75 = permit fee + inspection fee(s) • Shell: Use Schedule A above x .90 = permit fee + inspection fee(s). • Mobile Buildings: $45 + inspection fee(s) • Accessory Structures: $44 + inspection Fee(s) • Minimum Permit Fee: $45 + inspection fee(s) • Commercial Insp Fee: $45 per inspection (Maximum 1 hour per inspection) • Demolition: $20 • Occupancy Certification: $50 Administrative Fees: ○ Occupying a building without a C/O or C/C: $250 ○ Working without a permit: Double the assessed permit fee ○ Failure to obtain final inspection: $100 ○ After-hour, Weekend and Holiday Construction Inspections: $150.00 (first 2 hours/minimum 2 hours) plus $75.00 for each additional hour

○ Commercial Shell Application: Regular permit fee x $0.90	
Section 3. Hazardous Materials and Substance Abatement	
Current	**Proposed**
All the following fees apply as necessary for all incidents pursuant to the Wilmington City Code/Fire Prevention Code, Sec. 3-24 Hazardous material and substance abatement of the Wilmington City Code. However, a deduct or waiver of applicable retainer fees paid by the responsible party to the City for all incidents shall apply: ○ Any other actual costs of abatement and remediation of incident not set forth below – Actual costs ○ City Hazardous Material Response Unit: $200 per hour or any part thereof ○ Engine Company Response: $225 per hour or any part thereof ○ Fireboat 32': $300 per hour or any part thereof ○ Fireboat 50': $500 per hour or any part thereof ○ Haz-Mat Battalion Chief/Coordinator: $45 per hour or any part thereof ○ Haz-Mat Support Vehicle/Trailer: $50 per hour or any part thereof ○ Materials/Supplies Consumed: Actual Replacement ○ Mobile Light Unit: $50 per hour or any part thereof ○ Off Duty Hire-Back (personnel Off-Duty): $40 per hour ○ Rescue Boat 18': $50 per hour or any part thereof ○ Rescue Company: $150 per hour or any part thereof ○ State Hazardous Materials Response Unit: $350 per hour or any part thereof ○ Suppression Battalion Chief (if needed): $35 per hour or any part thereof ○ Truck Company Response: $250 per hour or any part thereof	All the following fees apply as necessary for all incidents pursuant to the Wilmington City Code/Fire Prevention Code, Sec. 3-24 Hazardous material and substance abatement of the Wilmington City Code. However, a deduct or waiver of applicable retainer fees paid by the responsible party to the City for all incidents shall apply: ○ Any other actual costs of abatement and remediation of incident not set forth below – Actual costs ○ City Hazardous Material Response Unit: $200 per hour or any part thereof ○ Engine Company Response: $225 per hour or any part thereof ○ Fireboat 50': $500 per hour or any part thereof ○ Haz-Mat Battalion Chief/Coordinator: $45 per hour or any part thereof ○ Haz-Mat Support Vehicle/Trailer: $50 per hour or any part thereof ○ Materials/Supplies Consumed: Actual Replacement ○ Mobile Light Unit: $50 per hour or any part thereof ○ Off Duty Hire-Back (personnel Off-Duty): $40 per hour ○ Rescue Boat 18': $50 per hour or any part thereof ○ Rescue Company: $150 per hour or any part thereof ○ State Hazardous Materials Response Unit: $350 per hour or any part thereof ○ Suppression Battalion Chief (if needed): $35 per hour or any part thereof ○ Truck Company Response: $250 per hour or any part thereof

Section 4. Charges for Special Tests, Inspections, and Other Services Provided by the Fire Department	
Current	**Proposed**
Fees for tests, inspections and other services provided by the Fire Department pursuant to Chapter 3 Fire Protection and Prevention of the Wilmington City Code shall be as follows: ○ Any permit or inspection mandated by the NC Fire Prevention Code not specifically referenced in the fee schedule: $50 ○ Blue Card Incident Management Training: $100 per student for non-WFD personnel ○ Commercial Construction Inspection: $45 ○ False Alarm Response – Commercial Alarm^{s} (2nd or subsequent response): $117.50 ○ False Alarm Response – Residential Alarm^{s} (2nd or subsequent response): $60 ○ Fire Flow Test: $100 ○ Fire Prevention Summer Camp: $40 ○ Fire Pump Test: $150 ○ Fireboat 32': $300 Per 12-hour usage period ○ Fireboat 50': $500 Per 12-hour usage period ○ Materials/Supplies Consumed: Actual Replacement ○ Mobile Light Unit: $50 Per 12-hour usage period ○ Re-inspection fee: $65 ○ Re-review of submitted plans: $40 ○ Rescue Boat 18': $50 Per 12-hour usage period ○ Standby Assistance (Brush): $100 Per 12-hour usage period ○ Standby Assistance (Engine Company): $225 Per 12-hour usage period ○ Standby Assistance (Fire Inspector/Suppression Personnel): $46 Per hour ○ Standby Assistance (Rescue): $150 Per 12-hour usage period ○ Standby Assistance (Tower): $250 Per 12-hour usage period ○ Standpipe Test Per Riser: $75 ○ Street Fair Permit: $50	Fees for tests, inspections and other services provided by the Fire Department pursuant to Chapter 3 Fire Protection and Prevention of the Wilmington City Code shall be as follows: ○ Any permit or inspection mandated by the NC Fire Prevention Code not specifically referenced in the fee schedule: $75 ○ Blue Card Incident Management Training: $100 per student for non-WFD personnel ○ Commercial Construction Inspection: $75 ○ False Alarm Response – Commercial Alarm^{s} (2nd or subsequent response): $117.50 ○ False Alarm Response – Residential Alarm^{s} (2nd or subsequent response): $60 ○ Watercraft (other than the 18' Rescue Boat or the 50' Fireboat): $300 Per 12-hour usage period ○ Fireboat 50': $500 Per 12-hour usage period ○ Materials/Supplies Consumed: Actual Replacement ○ Mobile Light Unit: $50 Per 12-hour usage period ○ Re-inspection fee: $100 ○ Re-review of submitted Life Safety System plans: $75 ○ Rescue Boat 18': $100 Per 12-hour usage period ○ Standby Assistance (Brush): $200 Per 12-hour usage period ○ Standby Assistance (Engine Company): $450 Per 12-hour usage period ○ Standby Assistance (Fire Inspector/Suppression Personnel): $46 Per hour ○ Standby Assistance (Rescue): $300 Per 12-hour usage period

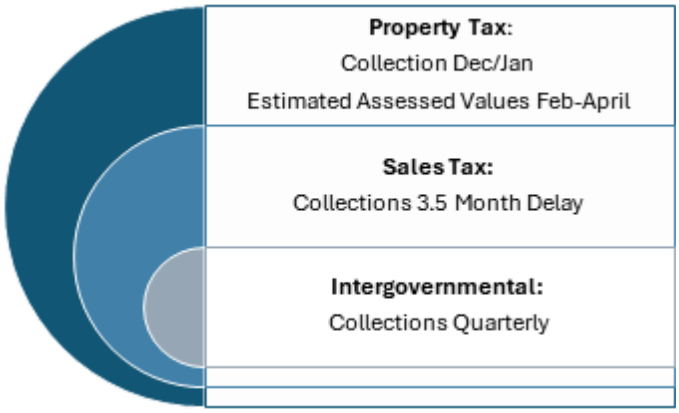
○ Transporting Division 1.1, 1.2, and 1.3 Explosives: $200 ○ Witness Fire Flow Test: $45	○ Standby Assistance (Tower): $500 Per 12-hour usage period ○ Standpipe Test Per Riser: $75 ○ Street Fair Permit: $75 ○ Transporting Division 1.1, 1.2, and 1.3 Explosives: $200 ○ Witness Fire Flow Test: $75

REVENUE SUMMARY

REVENUE ESTIMATES - FUNDS

FUND	OPERATING FUNDS	FY24 Actual	FY25 Adopted	FY26 Adopted	Change FY25 to FY26
100	GENERAL FUND	$ (150,868,039)	$ (149,065,892)	$ (156,884,601)	5%
500	STORM WATER MANAGEMENT FUND	$ (14,091,631)	$ (14,385,167)	$ (16,308,559)	13%
560	RECYCLING & TRASH SERVICESFUND	$ (13,161,650)	$ (12,579,065)	$ (12,988,952)	3%
	OPERATING FUNDS TOTAL	**$ (178,121,320)**	**$ (176,030,124)**	**$ (186,182,112)**	**6%**
FUND	**PROGRAM FUNDS**				
210	SPECIAL PURPOSE FUND	$ (8,996,241)	$ (4,833,431)	$ (2,668,152)	-45%
220	CONVENTION CENTER FUND	$ (13,138,774)	$ (12,631,827)	$ (13,731,523)	9%
223	COMMUNITY DEVELOPMENT FUND	$ (1,566,827)	$ (937,775)	$ (871,503)	-7%
224	CD/HM GRANTS & LOAN ADMIN FUND	$ (862,557)	$ (1,021,690)	$ (1,134,886)	11%
225	HOME INVESTMENT PARTNRSHP FUND	$ (562,245)	$ (700,820)	$ (575,573)	-18%
550	PARKING FACILITIES FUND	$ (9,136,401)	$ (11,205,126)	$ (9,913,915)	-12%
570	GOLF FUND	$ (2,677,250)	$ (3,606,753)	$ (2,745,417)	-24%
610	EQUIP MAINT & REPLACEMENT FUND	$ (9,694,375)	$ (13,825,153)	$ (12,006,628)	-13%
650	TECHNOLOGY REPLACEMENT FUND	$ (3,696,029)	$ (1,957,829)	$ (1,895,629)	-3%
219	OPIOID SETTLEMENT FUND	$ (97,493)	$ (205,957)	$ (7,062)	-97%
	PROGRAM FUNDS TOTAL	**$ (50,428,191)**	**$ (50,926,361)**	**$ (45,550,288)**	**-11%**
FUND	**DEBT SERVICE FUND**				
150	DEBT SERVICE FUND	$ (53,946,812)	$ (38,428,544)	$ (43,124,129)	12%
	DEBT SERVICE FUND TOTAL	**$ (53,946,812)**	**$ (38,428,544)**	**$ (43,124,129)**	**12%**
FUND	**SPECIAL TAX DISTRICTS**				
215	SPECIAL TAX DISTRICTS	$ (910,749)	$ (1,063,955)	$ (1,147,137)	8%
	SPECIAL TAX DISTRICTS TOTAL	**$ (910,749)**	**$ (1,063,955)**	**$ (1,147,137)**	**8%**
FUND	**CAPITAL PROJECT FUNDS**				
331	CP-STREETS & SIDEWALKS FUND	$ (26,737,769)	$ (14,992,942)	$ (13,963,186)	-7%
333	CP-PARKS & RECREATION FUND	$ (5,102,673)	$ (865,932)	$ (1,174,161)	36%
334	CP-BUILDING IMPROVEMENTS FUND	$ (59,950,216)	$ (657,579)	$ (771,488)	17%
339	CP-PUBLIC IMPROVEMENTS FUND	$ (538,692)	$ (2,599,095)	$ (2,744,613)	-%
502	CP-STORM WATER FUND	$ (4,882,693)	$ (11,532,524)	$ (10,976,167)	-5%
552	CP-PARKING FACILITIES FUND	$ (17,177,603)	$ (50,000)	$ (550,000)	1000%
572	CP-GOLF FUND	$ (284,156)	$ (1,540,199)	$ (419,931)	-73%
	CAPITAL PROJECT FUNDS TOTAL	**$ (114,673,801)**	**$ (32,238,271)**	**$ (30,599,546)**	**-5%**
	TOTAL ALL FUNDS	**$ (398,080,874)**	**$ (298,687,255)**	**$ (306,603,212)**	**3%**
	LESS INTERFUND TRANSFERS	**$ (34,756,909)**	**$ (31,884,541)**	**$ (38,283,960)**	**20%**
	OPERATING & CAPITAL	**$ (363,323,965)**	**$ (266,802,714)**	**$ (268,319,252)**	**1%**

THE ECONOMY



Revenues were projected based on actual data from the past year, alongside an analysis of external economic influences. The city's revenue trends typically become apparent later in the fiscal year, making it challenging to create accurate revenue forecasts at the beginning of the budgeting process. Currently, economists are voicing concerns about a possible recession, exacerbated by changing federal policies that may jeopardize both domestic and international stability. While inflation remains high, its growth rate has slowed, yet it continues to surpass pre-pandemic levels. The Federal Reserve's tightening of monetary policy raises apprehensions regarding inflation's effect on economic growth, and ongoing shifts in federal tariff policies are expected to further impact inflation. Additionally, there are worries about potential reductions in federal funding due to various domestic executive orders, which could affect city services and the ability to obtain federal support.

Labor Market

The national unemployment rate held steady at 4.2% in March 2025, indicating a resilient labor market despite the challenges posed by rising interest rates and sluggish economic growth. However, workforce participation remains in a state of recovery, influenced by the aging U.S. population. In North Carolina, the unemployment rate was slightly lower at 3.7% during the same month, suggesting a tight labor market within the state. Wilmington reported an unemployment rate of 3.9% in January 2025, highlighting ongoing demand for workers across various sectors. This competitive environment has prompted employers to offer signing bonuses and increased wages to attract skilled talent.

Inflation

Inflation continues to be a significant issue for the U.S. economy in 2025. As of February, the consumer price index (CPI) increased by 3.5% compared to the previous year, a notable decrease from the peak of 9.1% observed in mid-2022. Despite this moderation, inflation remains well above the Federal Reserve's long-term goal of 2%, with prices for essential items like food and energy still elevated. Contributing factors include ongoing global supply chain disruptions and persistent trade imbalances, which have been intensified by tariffs and import restrictions, leading to continued price pressures.

Tariffs

As of April 2025, the United States has enacted a series of substantial tariff modifications that are influencing a diverse array of imports and altering the landscape of global trade. These tariffs may lead to increased costs for businesses reliant on imported goods, which could, in turn, drive up prices for consumer products such as electronics, vehicles, and construction supplies. Industries like automotive and construction are likely to experience notable price increases, exacerbating inflationary trends that the Federal Reserve is already striving to manage. This shift in U.S. trade policy carries significant ramifications for businesses, consumers, and international relations, while the uncertainty surrounding these changes may hinder investment and economic growth.

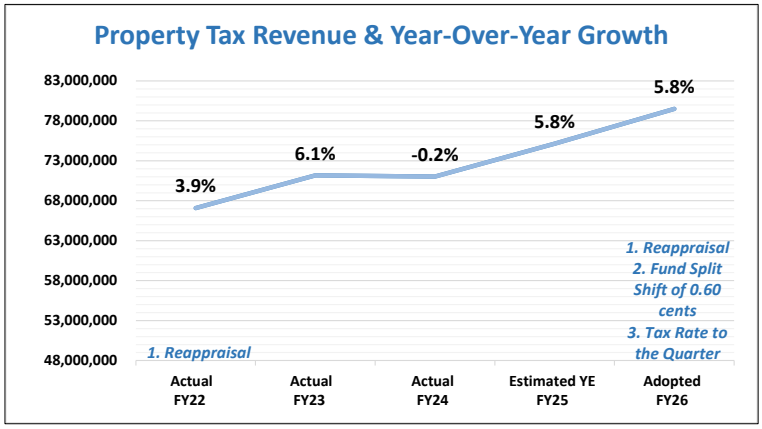
General Fund

The total General Fund revenues for FY26 total $156,884,601 representing less than a 5% increase over FY25's adopted total of $149,065,892.

Revenue	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
PROPERTY TAX	$ (71,033,884)	$ (75,152,835)	$ (75,152,835)	$ (79,496,345)	6%
SALES TAX	$ (42,756,037)	$ (45,226,363)	$ (45,226,363)	$ (46,000,982)	2%
RESTRICTED INTERGOV	$ (3,657,012)	$ (3,651,644)	$ (3,651,644)	$ (4,206,566)	15%
UNRESTRICTD INTERGOV	$ (13,458,481)	$ (13,855,777)	$ (13,855,777)	$ (14,452,597)	4%
CHARGES FOR SERVICE	$ (3,505,907)	$ (3,112,663)	$ (3,184,330)	$ (3,333,508)	7%
FINES & FORFEITS	$ (104,084)	$ (120,400)	$ (120,400)	$ (123,941)	3%
INTEREST EARNINGS	$ (4,533,783)	$ (1,500,000)	$ (1,500,000)	$ (1,377,258)	-8%
LICENSE FEE & PERMIT	$ (772,781)	$ (1,708,660)	$ (2,608,660)	$ (2,598,994)	52%
MISCELLANEOUS	$ (5,022,711)	$ (1,130,153)	$ (1,130,153)	$ (1,716,024)	52%
OTHER TAX	$ (530,988)	$ (475,000)	$ (475,000)	$ (564,569)	19%
OTHER LONG TERM OBLG	$ (5,092,373)	$ -	$ -	$ -	-%
OPERATING TRANSFR IN	$ (400,000)	$ (750,000)	$ (4,687,781)	$ (250,000)	-67%
APPROPR FUND BALANCE	$ -	$ (2,382,397)	$ (11,873,275)	$ (2,763,817)	16%
Revenue Total	**$ (150,868,039)**	**$ (149,065,892)**	**$ (163,466,218)**	**$ (156,884,601)**	**5%**

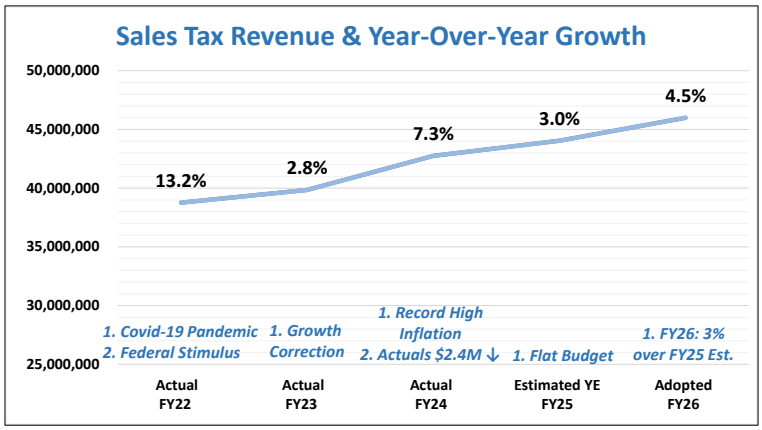
Ad Valorem Property Tax

The *FY26 Recommended Budget* is prepared with a total property assessed value of $35,302,660,000, reflecting a 50% increase over the prior year. The increase is directly attributable to the New Hanover County reevaluation year. The budget includes a real property tax rate of 28.25 cents per $100 assessed value rounded to the nearest quarter, which is a tax adjustment of 0.10 cents over the net neutral value of 28.15 cents. The total property tax budget equals $99.3M and its split is reflective of the City Council's priorities in supporting services, affordable housing, and the city's capital infrastructure needs. This year, 0.60 cents was shifted back to the General Fund. The FY26's amount is split as follows:



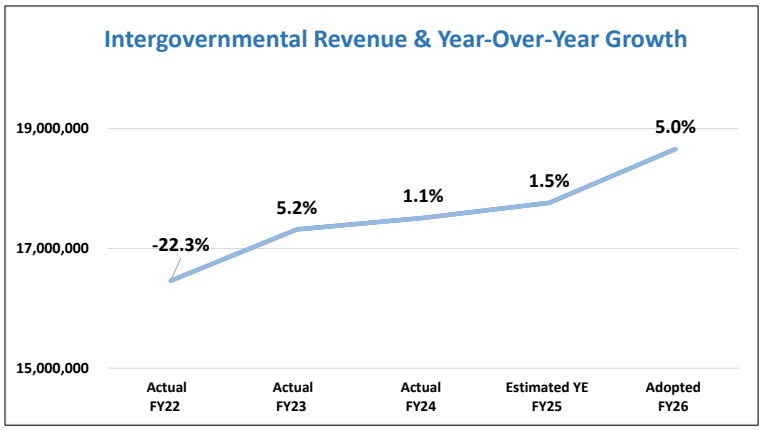
- General Fund: $76,672,277/$0.2181
- General Fund Affordable Housing: $2,355,361/$0.0067
- Debt Service Fund: $20,284,229/$0.0577

Sales and Use Tax



The forecast of Sales and Use Tax, which constitutes 29% of the General Fund revenues, presents significant challenges due to its reliance on the economic climate and consumer confidence. Although this tax experienced substantial growth during the pandemic, that momentum has since diminished. By the end of FY23, the year-over-year growth rate had fallen to below 3%, prompting staff to revise their FY24 estimate to 3.1%, a notable decrease from the initially budgeted 8%. This downturn in sales tax revenue occurred after the FY24 budget was finalized, leading to a flat budget for FY25. Given the current economic volatility, particularly with fluctuating global tariff programs, the FY26 budget has adopted a cautious growth factor of 3% across all sales tax categories.

Intergovernmental Revenues



The third largest revenue source, representing almost 12% of the General Fund budget, is Intergovernmental revenues. The category has increased by 5% from FY25's adopted budget. FY26's budget totals $18,659,163.

ABC's revenues have remained robust even during the pandemic. FY24 actuals came in less than budgeted by roughly $1M. The ABC Board distributes less to the jurisdictions when capital infrastructure is built and is most likely the reason for the lost revenue due to the newly opened Carolina Beach Road ABC store. FY26's budget used the FY24 actuals and aged the data by 4% for a total budget of $2,517,821.

The Utility Franchise revenues are also included in this category. However, the Video Programming and Telecommunications services tax is experiencing continued decline due to customers shifting towards streaming services and abandoning cable. On the other hand, the consumption of electricity fluctuates in accordance with weather patterns. Through trend analysis, it has been determined that there is a possibility of a 3% increase over FY25 year-end estimate and another 5% in the FY26 budget, amounting to $9.4M for the utility franchise tax.

The Powell Bill, a State Street-Aid funding, is allocated to eligible municipalities twice a year, specifically in October and January. Out of the total funding, 75% is dedicated to eligible cities, while the remaining 25% is allocated for mileage within those cities. The FY26 budget is estimated to be 2% over the FY25 year-end estimate of $4.1M for a total just under $4.2M.

Charges for Services

Charges for current services account for roughly 2% of the projected General Fund revenues for FY26. These charges are divided into five categories: general government services, public safety services, public services, recreation programs, and miscellaneous charges. For the FY26 budget, these revenues are estimated at $3,333,508, an increase from the FY25 budget of $3,112,663. Overall, most revenue streams have either remained stable or experienced minor adjustments in line with actual trends.

Interest Earnings

The economy has a significant impact on interest earnings, which can vary greatly. The estimated interest earnings budgeted for FY26 amount to $1,377,258, representing an increase of $122,742 compared to FY25. During a recession or difficult times, interest earnings tend to increase, and vice versa. Due to this volatility, the staff does not recommend utilizing this revenue for ongoing initiatives.

Miscellaneous

Miscellaneous Revenue includes Fines & Forfeits, License Fee & Permit, Motor Vehicle tax and Rents. This category increased by 32% for FY26 with a budget of $5,003,528 as compared to FY25's budget of $3,434,213. FY25 the motor vehicle tax increased from $5 to $25 which remains the same for FY26 bringing in roughly $450K per $5 vehicle tax. The main increase in FY26 is the continued rentals of city property by companies in both the 115 North 3rd Street location and the Skyline building.

Transfers From Other Funds

This category decreased by 67%. This decline primarily stems from the elimination of the $500,000 transfer intended to repay a loan for property acquisition, which was fully settled at the start of the fiscal year. Meanwhile, the transfer from the Parking Fund to the General Fund remains steady at $250,000 for its second consecutive year, aimed at supporting general fund activities unrelated to the indirect cost study for services provided in and around parking facilities. These services encompass maintenance tasks such as mowing, mulching, signage, and street sweeping, while Fire and Police departments manage enforcement of parking regulations in restricted areas. As long as the Parking Fund maintains its financial health, this transfer for services rendered by the General Fund is expected to continue.

Appropriated Fund Balance

Use of appropriated fund balance in the amount of $2,763,817 is included in the budget for the following reasons:

- Anticipated sale of city-owned property presently in negotiations will be transferred to Debt Services with an estimated budget of $2,500,000.
- Funding for the November 2025 municipal election totaling $243,817 was budgeted from Fund Balance.
- Special Travel has $20,000 budgeted from restricted fund balance for Councilmembers and the managers if an opportunity arises that was not planned that benefits the city.

STORMWATER FUND

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
STORMWATER UTILITY FEE	$(13,193,520)	$(13,426,170)	$(13,426,170)	$ (13,506,585)	1%
INSTALLMENT FINANCNG	$ (70,706)	$ -	$ -	$ -	-%
LICENSE FEE & PERMIT	$ (49,200)	$ (55,000)	$ (55,000)	$ (55,000)	0%
MISCELLANEOUS	$ (4,055)	$ -	$ -	$ -	-%
INTEREST EARNINGS	$ (774,151)	$ (300,000)	$ (300,000)	$ (315,000)	5%
APPROPR FUND BALANCE	$ -	$ (603,997)	$ (902,450)	$ (2,431,974)	303%
REVENUE Total	**$(14,091,631)**	**$(14,385,167)**	**$(14,683,620)**	**$ (16,308,559)**	**13%**

Stormwater Utility Fees

The Stormwater Utility Fees for FY26 represent a 1% increase from the FY25 adopted budget. Found within this category is the ***customer stormwater utility fee***.

The rate for FY26 is $8.97 per ERU up from prior year's $8.68 with the revenue estimated for customer utility fees budgeted at $10,672,267, a 7% increase from the previous year.

The General Fund pays the Stormwater Fund for the ***city street stormwater fee***, which for FY26 represents $2,774,318. There is $60,000 budgeted for an annual interlocal agreement with the State of North Carolina for ***street sweeping and drainage maintenance services*** performed on state-maintained streets.

Other Revenue

Interest on investments ($315,000) has increased since FY25 by 5% due to the economic recovery. Also budgeted for FY26 is ***license fee and permits*** for Stormwater discharge ($55,000) which remained flat. 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.

Appropriated Fund Balance

The budget for FY26 allocated $2,431,974 from the ***fund balance***. This funding will support the stormwater project for Clean Run Branch in the amount of $2,090,838 and storm drainage rehab in the amount of $341,138.

RECYCLING AND TRASH SERVICES FUND

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
CHARGES FOR SERVICE	$(12,198,753)	$(11,826,583)	$(11,826,583)	$ (12,158,086)	3%
INTEREST EARNINGS	$ (312,647)	$ (113,000)	$ (113,000)	$ (180,000)	59%
MISCELLANEOUS	$ (17,406)	$ (12,116)	$ (12,116)	$ (14,500)	20%
OPERATING TRANSFR IN	$ (538,366)	$ (538,366)	$ (538,366)	$ (538,366)	0%
RESTRICTED INTERGOV	$ (94,479)	$ (89,000)	$ (89,000)	$ (98,000)	10%
APPROPR FUND BALANCE	$ -	$ -	$ (39,040)	$ -	-%
UNDEFINED DIVISION	**$(13,161,650)**	**$(12,579,065)**	**$(12,618,105)**	**$ (12,988,952)**	**3%**

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 chosen, 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. The budget for refuse collection in FY26 indicates a 3% increase compared to the budgeted amount for FY25, totaling $12,579,065. This increase is attributed to natural growth, with no adjustments to the rates.

The Refuse Collection Fees category includes an activation fee applicable to all new customer accounts, which is expected to yield approximately $111,600 in FY26, reflecting a decrease of $5,914 (2%) from FY25. Additionally, this category accounts for bag purchases in the central business district, projected to generate $156,120 in FY25, which is a slight reduction of $928 or 1% from FY24. The budgeted amount for recycling sales increased by $9,382 over FY25 for a total of $96,000.

Restricted Intergovernmental Revenue

This revenue collects the ***solid waste disposal fee*** budgeted at $98,000 for FY26 and representing an increase of 10% over FY25's $89,000 total. This fee is an excise tax that is imposed on the disposal of municipal solid waste, construction and demolition debris in a permitted landfill.

Interest Earnings

Interest earnings have risen for FY26 given the current economic recovery. The amount anticipated for FY26 is $180,000, up 59% from FY25's budget of $67,000.

Transfer from General Fund

In FY17, a ***transfer*** from the General Fund was initiated to support a collaborative initiative with the Wilmington Police Department aimed at addressing the cleanup of City rights-of-way and illegal dumping sites. FY26's transfer totals $538,366, same as FY25.

For FY26, a continuation of a $250,000 transfer from both the General Fund and the Parking Fund has been included in the budget. These transfers commenced in Fiscal Year 2024 and are designated to finance activities in the downtown area, including graffiti removal, restroom sanitation, and sidewalk pressure washing, among other related tasks.

Appropriated Fund Balance

There is no anticipated appropriation of ***fund balance*** for FY26.

PARKING FACILITIES FUND

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
PARKING FEES	$ (5,476,443)	$ (6,044,151)	$ (6,044,151)	$ (6,250,531)	3%
FINES & FORFEITS	$ (656,744)	$ (609,900)	$ (609,900)	$ (644,900)	6%
MISCELLANEOUS	$ (1,374)	$ -	$ -	$ -	-%
INTEREST EARNINGS	$ (613,875)	$ (120,000)	$ (120,000)	$ (120,000)	0%
OPERATING TRANSFER IN	$ (2,387,966)	$ (2,134,128)	$ (2,134,128)	$ (2,111,930)	-1%
APPROPR FUND BALANCE	$ -	$ (2,296,947)	$ (2,724,537)	$ (786,554)	-66%
REVENUE Total	**$ (9,136,401)**	**$ (11,205,126)**	**$ (11,632,716)**	**$ (9,913,915)**	**-12%**

Parking Fees

The ***parking fees*** category consists of parking facilities hourly, monthly, lease and special event fees. Also included are meters, meter permits and residential parking program permits. The FY26 ***parking fees*** budget of $6,250,531 represents a 3% increase over FY25's budget, totaling $6,044,151. This includes a few minor fee changes.

Fines and Forfeits

The category of ***fines and forfeits*** encompasses parking violations. The budget allocated for FY26 amounts to $644,900, reflecting a 6% increase from the FY25 adopted budget of $609,900. The implementation of automated parking machines has facilitated a more efficient payment process for customers, contributing to the ongoing decline in fines observed over the past few years since their installation.

Interest Earnings

Interest earnings are unchanged for FY26 to $120,000. The FY26 interest earnings budget is directly attributable to the Federal Government increasing interest rates which remain high at the time of the budget.

Operating Transfer

A ***transfer*** of $2,111,390 from the debt service fund is designated to continue the repayment of debt associated with the construction of the River Place Deck. Historically, the Debt Service fund was more adept at managing the debt incurred by the Parking funds, with the Parking fund making incremental repayments to the Debt Service fund. The necessity for this transfer arises from the fact that the debt payment is sourced from the Parking fund.

FLEET MAINTENANCE & REPLACEMENT FUND

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
CHARGES FOR SERVICE	$ (8,219,998)	$ (8,316,013)	$ (8,316,013)	$ (9,035,149)	9%
INTEREST EARNINGS	$ (947,440)	$ -	$ -	$ -	-%
MISCELLANEOUS	$ (526,938)	$ (5,000)	$ (5,000)	$ (5,000)	0%
APPROPR FUND BALANCE	$ -	$ (5,504,140)	$ (8,844,243)	$ (2,966,479)	-46%
REVENUE Total	**$ (9,694,375)**	**$ (13,825,153)**	**$ (17,165,256)**	**$ (12,006,628)**	**-13%**

Charges for Service

The ***charges for services*** 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 FY26, the revenue is projected to be $9,035,149, reflecting a 9% increase from the FY25 budget of $8,316,013

Miscellaneous/Interest on Investments

Fleet budgets funding for the anticipated ***sale of assets*** such as scrap metal. For FY26, $5,000 is budgeted. FY26 does not have ***interest earnings*** budgeted.

Appropriated Fund Balance

The budget for the FY26 ***fund balance*** amounts to $2,966,479, reflecting a substantial decrease of 46% compared to the adopted budget of $8,844,243 for FY25. Approximately $2.3 million of this decrease is attributed to 40 vehicles that were budgeted for replacement in FY25.

GOLF COURSE FUND

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
GREENS/CONCESSIONS	$ (2,556,970)	$ (2,371,753)	$ (2,371,753)	$ (2,530,417)	7%
INTEREST EARNINGS	$ (120,280)	$ (15,000)	$ (15,000)	$ (15,000)	0%
OPERATING TRANSFR IN	$ -	$ (400,000)	$ (400,000)	$ -	-100%
APPROPR FUND BALANCE	$ -	$ (820,000)	$ (822,216)	$ (200,000)	-76%
REVENUE Total	**$ (2,677,250)**	**$ (3,606,753)**	**$ (3,608,969)**	**$ (2,745,417)**	**-24%**

Greens Fees/Concessions

The category encompassing ***greens and concessions*** consists of fees associated with services such as concessions, cart rentals, and both discount and daily green fees. These charges comprise daily greens fees, tournament fees, and greens fees associated with discount cards. The budget for FY26 has seen a 24% decrease compared to FY25, amounting to a total of $3,606,753.

Interest Earnings

Interest on investments in the Golf Fund are budgeted with no increase from FY25's amount totaling $15,000. Anticipated interest earnings for FY26 are estimated flat across the city due to the economy and decreased interest earning rates.

Appropriated Fund Balance

A sum of $200,000 has been allocated from the unassigned fund balance to finance 50% of the loan provided to the Golf fund by Debt Service for the Irrigation Project in FY25.

TECHNOLOGY REPLACEMENT FUND

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
COMPUTER REPLACEMENT	$ (817,876)	$ (811,668)	$ (811,668)	$ (818,785)	1%
TRANSFER IN FROM GENERAL	$ (563,724)	$ (638,311)	$ (638,311)	$ (612,679)	-4%
INTEREST EARNINGS	$ (42,616)	$ -	$ -	$ -	-%
OTHER LONG TERM OBLG	$ (2,271,812)	$ -	$ -	$ -	-%
APPROPR FUND BALANCE	$ -	$ (507,850)	$ (507,850)	$ (464,165)	-9%
REVENUE Total	**$ (3,696,029)**	**$ (1,957,829)**	**$ (1,957,829)**	**$ (1,895,629)**	**-3%**

Computer Replacement Charges

The computer replacement revenues in the Technology Fund for FY26 amount to $818,785. These expenses pertain to internal City departments for the scheduled replacement of equipment, which encompasses computers, docking stations, and various other computer-related devices. Furthermore, the fees collected are utilized to partially finance network services, including networking equipment and associated service charges. Revenue generated from computer replacements constitutes 43% of the Technology Fund's budget for FY26. This funding category has seen a 2% increase, primarily due to one-time funding associated with the acquisition of computer hardware.

Transfer-In

The transfer funds signify a ***transfer*** from the General Fund totaling $612,679, designated to facilitate the off-site hosting of specific applications utilized across the enterprise. This transfer accounts for 23 of the overall revenues. In the current fiscal year, the revenue transfer from the General Fund has declined by 4% compared to FY25.

Appropriated Fund Balance

There is $464,165 unassigned ***fund balance*** budgeted to help with the planned network needs. This represents a decrease of 3% or $43,685.

DEBT SERVICE FUND

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
PROPERTY TAX	$ (18,687,610)	$ (22,407,851)	$ (21,833,290)	$ (20,284,229)	-9%
OPERATING TRANSFR IN	$ (20,957,332)	$ (13,334,832)	$ (16,611,637)	$ (19,534,832)	46%
INSTALLMENT FINANCNG	$ (11,104,554)	$ -	$ -	$ -	-%
INTEREST EARNINGS	$ (1,425,813)	$ (760,861)	$ (760,861)	$ (694,978)	-9%
MISCELLANEOUS	$ (1,771,503)	$ (1,925,000)	$ (1,925,000)	$ (1,925,000)	0%
APPROPR FUND BALANCE	$ -	$ -	$ (8,421)	$ (685,090)	-%
REVENUE Total	**$ (53,946,812)**	**$ (38,428,544)**	**$ (41,139,209)**	**$ (43,124,129)**	**12%**

Property Tax

The anticipated revenue from ***property tax*** for FY26 is projected to be $20,284,229, reflecting a 9% decrease from the adopted figure of $22,407,851 for FY25. Of the 28.25 cents per $100 of assessed value tax rate, the Debt Service Fund will now receive 5.77 cents, which represents a decrease of 3.73 cents.

Transfer In

The standard operating ***transfer*** from the General Fund, amounting to $9,334,832, will persist into FY26. This allocation is designated for the continuation of capital projects and is integrated into the debt model to assist in covering associated expenses. The GF transfer also includes a one-time $2,500,000 transfer for selling properties that are in-negotiation.

Interest Earnings

Interest earnings has a budget of $694,978 for FY25, a 9% decrease over FY25's budget of $760,861 Anticipated interest earnings for FY26 are estimated to be lower across the city due to the economy and decreased interest rates.

Appropriated Fund Balance

There is $685,090 unassigned ***fund balance*** budgeted for FY26. The entirety of this amount is an increase over the two most recent fiscal year' in which no fund balance was appropriated.

CDBG/HOME GRANT & LOAN FUND

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
OPERATING TRANSFER IN	$ (862,557)	$ (1,021,690)	$ (1,021,690)	$ (1,134,886)	11%
REVENUE Total	**$ (862,557)**	**$ (1,021,690)**	**$ (1,021,690)**	**$ (1,134,886)**	**11%**

Transfers In

Transfer-in category includes a General Fund transfer totaling $728,729 for FY26. The FY26 budget reflects the General Fund contribution to the CDBG/HOME Grant and Loan Fund activities within the City and is an increase of $113,16 from the budgeted contribution in FY25. This amount increased due to the federal entitlement funding decreasing.

A transfer from Community Development Block Grant Fund is the maximum allowable portion of the federal entitlement from HUD for CDBG program administration and planning, as well as housing delivery costs for community development activities. The budgeted $348,600 is a decrease from the previous year by $9,234.

The third transfer is from HOME investment Partnership Fund and totals $56,878, which is an increase of $679 from the FY25 budget. This is the portion of HOME Investment Partnership entitlement funds associated with the program administration and planning activities.

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

		FY25 Adopted		FY26 Adopted	Change FY25 to FY26
REVENUE					
FINES & FORFEITS	$	(1,488,877)	$	-	-100%
INTEREST EARNINGS	$	(284,888)	$	-	-100%
OPERATING TRANSFER IN	$	(757,397)	$	(469,990)	-38%
RESTRICTED INTERGOV	$	(2,302,269)	$	(2,198,162)	-5%
REVENUE Total	**$**	**(4,833,431)**	**$**	**(2,668,152)**	**-45%**

Restricted Intergovernmental

The budgeted revenue for restricted intergovernmental sources is set at $2,198,162 for FY26, reflecting a 5% decrease from the $2,302,269 allocated in FY25. This projected revenue encompasses a reduction of $230,854 from FY25 related to the elimination of the Safelight program. Furthermore, state and federal contributions for the Wilmington Metropolitan Planning Organization, along with local matches from various member jurisdictions for the Metropolitan Planning Administration project, total $2,053,171. The Special Purpose Fund will also continue to receive $69,000 from the Department of Public Safety to support the Regional Fire HazMat Response with Forfeiture funds amounting to $75,991.

Transfer in From General Fund

A ***transfer-in*** totaling $469,990 from the General Fund covers the City's contribution to the Metropolitan Planning Administration (WMPO) to pay for staff time and planning.

CONVENTION CENTER FUND

	FY25 Adopted	FY26 Adopted	Change FY25 to FY26
REVENUE			
ROOM OCCUPANCY TAX	$ (5,600,375)	$ (5,346,852)	-5%
MISCELLANEOUS	$ (5,543,329)	$ (7,239,738)	31%
INTEREST EARNINGS	$ (816,452)	$ (509,555)	-38%
CHARGES FOR SERVICES	$ (671,671)	$ (635,378)	-5%
REVENUE Total	**$ (12,631,827)**	**$ (13,731,523)**	**9%**

Room Occupancy Tax

The Convention Center Operations Fund provides for the administration and management of the Convention Center, as well as the marketing and debt service. ***Room Occupancy Tax*** totaling $5,346,852 is a decrease of 5% compared to FY25.

Miscellaneous

Miscellaneous revenues cover event and ancillary income. It includes rental income of $845,223, billing services of $1,207,252, food and beverage of $5,183,358, and other revenue of $3,905 for a total of $7,239,738 for FY26.

Charges for Current Services

The Convention Center has several ***charges for services*** to include the parking deck which is estimated to receive $635,378 in revenue for FY26 with $220,486 of that revenue associated with use by the adjacent hotel. Event parking is expected to bring in $414,892 in revenue with hourly fees making up $2,341,199 of this total. The remaining revenue of $180,693 is anticipated from flat fee event parking.

COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG)

	FY25 Adopted	FY26 Adopted	Change FY25 to FY26
REVENUE			
RESTRICTED INTERGOV	$ (937,775)	$ (871,503)	-%
REVENUE Total	**$ (937,775)**	**$ (871,503)**	**-7%**

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). Funding totals $871,503 of ***restricted intergovernmental revenue*** which is a decrease from the prior year by $66,272.

HOME INVESTMENT PARTNERSHIP FUND

	FY25 Adopted	FY26 Adopted	Change FY25 to FY26
REVENUE			
RESTRICTED INTERGOV	$ (700,820)	$ (575,573)	-18%
REVENUE Total	**$ (700,820)**	**$ (575,573)**	**-18%**

Restricted Intergovernmental

The ***restricted intergovernmental,*** in this case a federal entitlement from HUD for the HOME program, is budgeted at $575,573, which is a decrease of $125,247 from the adopted FY25 budget.

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.

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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.

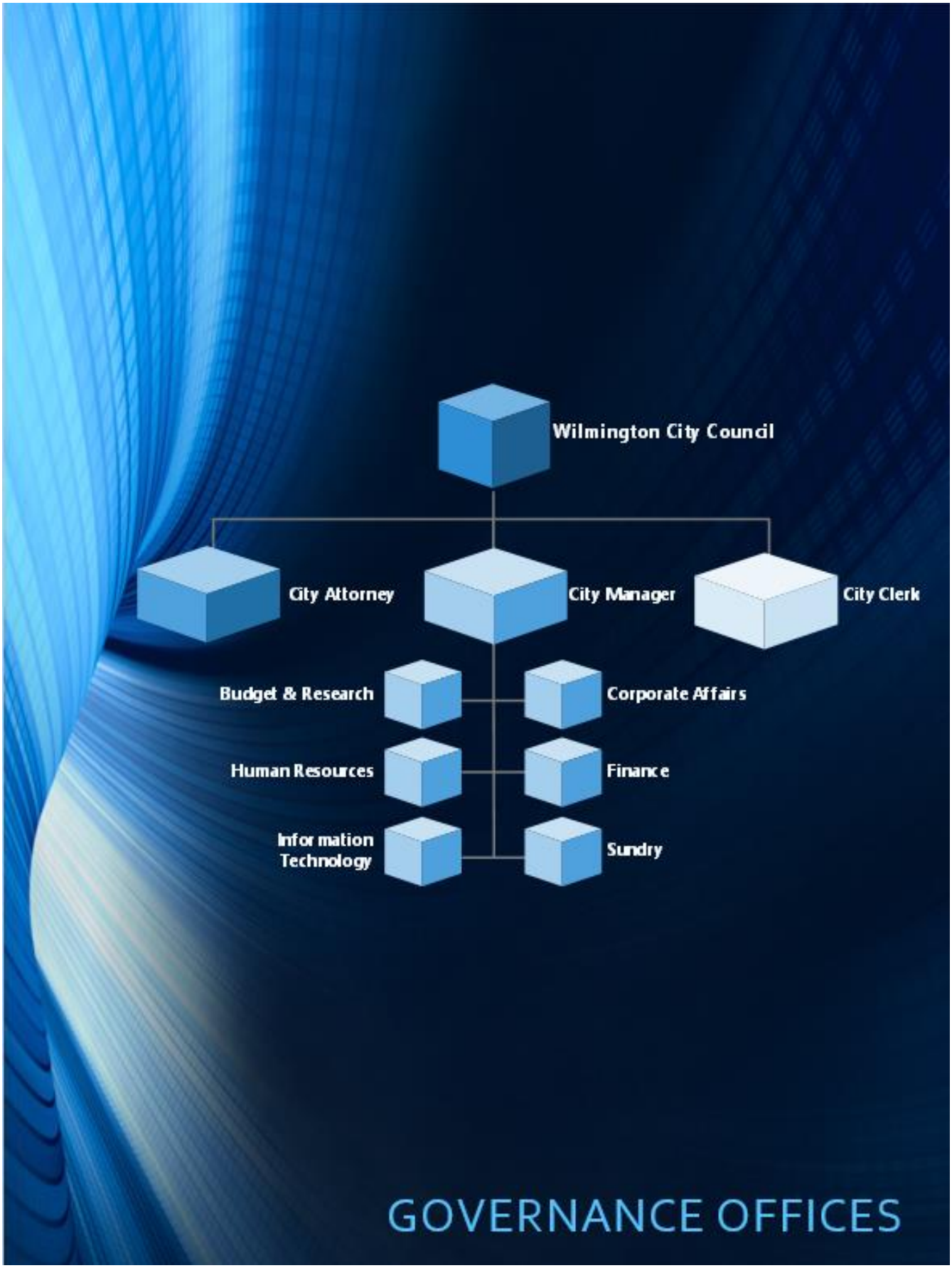
BUILDING A BETTER CITY EVERY DAY

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.


Wilmington City Council
City Attorney
City Manager
City Clerk
Budget & Research
Corporate Affairs
Human Resources
Finance
Information Technology
Sundry
GOVERNANCE OFFICES

CITY COUNCIL

The seven-member City Council is the official legislative and policy-making 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 the 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 City Council serve staggered terms, with three members elected in each odd-numbered year. All members are elected at-large on a non-partisan basis. All official actions of the City Council are taken at public meetings. City Council holds regular public meetings on the first and third Tuesday of each month. The City Council also conducts special meetings, work sessions on the City budget and other issues of special interest.

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
MAYOR AND COUNCIL					
PERSONNEL	$ 187,770	$ 187,776	$ 187,776	$ 209,156	11%
BENEFITS	$ 62,978	$ 58,230	$ 58,230	$ 68,714	18%
OPERATING	$ 42,079	$ 55,543	$ 55,585	$ 57,758	4%
OUTLAY	$ 1,094	$ -	$ -	$ -	-%
MAYOR AND COUNCIL Total	**$ 293,921**	**$ 301,549**	**$ 301,591**	**$ 335,628**	**11%**

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Authorized Positions	**7.00**	**7.00**	**7.00**	**7.00**	**0.00**

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Budget Modifications

A. Food & Provisions

Total Cost: $2,000

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

Description: A total of $2,000 for food and provisions have been included in the budget to address increased costs due to inflation.

B. Stipend Adjustment

Total Cost: $8,416

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

Description: A total of $8,416 is approved for a annual stipend increase which represents 5% market adjustment. The Mayor's stipend will increase to $27,810 and Councilmembers will receive $22,724.

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 and works through a management team composed of three Deputy City Managers, department directors and other key staff to identify needs, establish priorities, administer programs, policies, operations and build organizational capacity. The City Manager also assists City Council in its policy making role by providing recommendations and background materials on programs, trends, and issues of concern to the City Council and the Administration.

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
CM-ADMINISTRATION					
PERSONNEL	$ 1,194,058	$ 1,259,553	$ 1,259,553	$ 1,295,477	3%
BENEFITS	$ 349,194	$ 372,344	$ 372,344	$ 393,319	6%
OPERATING	$ 53,073	$ 66,793	$ 86,347	$ 83,253	25%
CM-ADMINISTRATION Total	**$ 1,596,325**	**$ 1,698,690**	**$ 1,718,244**	**$ 1,772,049**	**4%**
CM-INTERNAL AUDIT					
PERSONNEL	$ 72,153	$ 75,331	$ 75,331	$ 78,704	4%
BENEFITS	$ 18,548	$ 20,177	$ 20,177	$ 21,650	7%
OPERATING	$ 2,891	$ 7,790	$ 7,795	$ 5,281	-32%
CM-INTERNAL AUDIT Total	**$ 93,592**	**$ 103,298**	**$ 103,303**	**$ 105,635**	**2%**
CM-RAIL REALIGNMENT					
PERSONNEL	$ 143,279	$ 149,585	$ 149,585	$ 155,999	4%
BENEFITS	$ 47,987	$ 50,586	$ 50,586	$ 55,534	10%
OPERATING	$ 1,408	$ 7,980	$ 2,985	$ 4,011	-50%
CM-RAIL REALIGNMENT Total	**$ 192,674**	**$ 208,151**	**$ 203,156**	**$ 215,544**	**4%**
CM-DIVERSITY EQUITY INCLUSION					
PERSONNEL	$ 142,357	$ 163,693	$ 163,693	$ 198,104	21%
BENEFITS	$ 44,827	$ 54,191	$ 54,191	$ 67,973	25%
OPERATING	$ 15,617	$ 20,090	$ 20,101	$ 16,928	-16%
CM-DIVERSITY EQUITY INCLUSION	**$ 202,801**	**$ 237,974**	**$ 237,985**	**$ 283,005**	**19%**
CM-REPAIR & MAINTENANCE					
PERSONNEL	$ 359,988	$ 544,938	$ 544,308	$ 601,078	10%
BENEFITS	$ 117,816	$ 183,900	$ 183,900	$ 222,128	21%
OPERATING	$ 26,730	$ 3,079,241	$ 3,087,517	$ 3,034,592	-1%
OUTLAY	$ -	$ 40,000	$ 31,900	$ -	-100%
CM-REPAIR & MAINTENANCE Total	**$ 504,534**	**$ 3,848,079**	**$ 3,847,625**	**$ 3,857,798**	**0%**
CM-DOWNTOWN COORDINATION					
PERSONNEL	$ 111,759	$ 116,669	$ 116,669	$ 132,153	13%
BENEFITS	$ 40,400	$ 42,149	$ 42,149	$ 49,160	17%
OPERATING	$ 2,086	$ 8,540	$ 3,545	$ 3,536	-59%
ALLOCATED COSTS	$ (60,302)	$ (147,478)	$ (147,478)	$ (151,572)	3%
CM-DOWNTOWN COORDINATION	**$ 93,943**	**$ 19,880**	**$ 14,885**	**$ 33,277**	**67%**

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommend	Change FY25 to FY26
CM-LEASED PROPERTY					
OPERATING	$ -	$ -	$ -	$ 386,769	-%
CM-LEASED PROPERTY Total	**$ -**	**$ -**	**$ -**	**$ 386,769**	**-%**
CITY MANAGER TOTAL	**$ 2,683,869**	**$ 6,116,072**	**$ 6,125,198**	**$ 6,654,077**	**9%**

Authorized Positions	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Recommend	Change FY25 to FY26
Administration	9.00	9.00	9.00	9.00	0.00
Downtown Coordination	1.00	1.00	1.00	1.00	0.00
Internal Audit	1.00	1.00	1.00	1.00	0.00
Economic Development	1.00	1.00	1.00	1.00	0.00
Diversity Equity Inclusion	2.00	2.00	2.00	1.00	-1.00
Maintenance & Repair	8.00	8.00	8.00	8.00	0.00
City Manager Total	**22.00**	**22.00**	**22.00**	**21.00**	**-1.00**

Division Descriptions

The ***Administrative*** arm of the City Manager's department includes the City Manager, three Deputy City Managers, Legislative Affairs staff and support staff. Together they provide professional, effective leadership and management of all City operations. In addition, they assist City Council in their policy making role by providing information to ensure that Council makes informed decisions.

The ***Internal Audit*** division conducts financial and compliance audits throughout the organization to identify and mitigate risks, to ensure compliance with applicable policies and procedures, to ensure that resources are utilized efficiently and effectively and that the organization's objectives are achieved.

The ***Economic Development*** division provides resources for economic development guidance and management. The division is responsible for convention center support and associated hotel and adjacent area project coordination, development agreement and opportunities oversight and downtown parking management oversight.

The ***Rail Realignment*** division advances, manages and oversees all City efforts related to the Rail Realignment Project. The Rail Realignment Project would create a replacement freight rail route from Navassa into the Port of Wilmington and would allow for the acquisition and repurposing the existing freight rail right-of-way for alternative transportation uses such as a mass transit system or a greenway for pedestrians and bicyclists.

The ***Diversity, Equity and Inclusion*** (DEI) division within the City Manager's Department advances, manages and oversees all City efforts related to DEI and is instrumental in the initial success of the City's Rise Together Initiative. This division serves as the leadership experts in diversity and inclusion, leading the City's Diversity and Inclusion Committee efforts and establishing priorities to ensure a sustainable, high performing organization and community.

The ***Repair and Maintenance*** division maintains the Skyline Center. The division includes Maintenance, Front Desk, Security and Audio/Visual staff to assist with operations of the new city building.

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Base Budget Adjustments

A. Salary Adjustment

Total Cost: $0.00

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

Description: Funding in the amount of $6,762 is being shifted to increase compensation for one FTE. This equates to a $5,235 increase to salary plus associated benefits.

This position was established following the acquisition of the Skyline Center. As the building's operations progressed, the role evolved to include additional fiscal responsibilities, prompting this salary adjustment.

B. Reclassification: Audio-Visual (A/V) Specialist

Total Cost: $0.00

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

Description: A total shift of $6,343 is authorized to reclassify an existing A/V Specialist to a Business Systems Analyst. The A/V Specialist position was authorized with the FY24 budget to assist with embedded technology at the newly acquired Skyline Center. Since that time the position responsibilities have grown to recognize the network and system integration requirement for this position.

As the City continues to take on more camera systems operations this position will have responsibilities that extend beyond the Skyline Center. This new reclassified position now has a paygrade of E4.

C. Budget Adjustment: Lease Facility Management

Total Cost: $380,670

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

Description: The FY26 budget reallocates $380,670 from the base budget operations of a leased facility, transferring it from the Public Works department to the City Manager's Office. This adjustment will enhance the management efficiency of the leased property as the Public Works staff do not oversee these facilities, instead, this responsibility lies with the Economic Development team housed in the City Manager's Office. This realignment is expected to facilitate a more cohesive administration of the property in question.

Budget Modifications

A. Skyline Cameras

Total Cost: $(33,657)

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

Description: A decrease of $33,657 has been approved for the Repairs & Maintenance division. This funding was allocated in FY25 for the acquisition of cameras for several areas in the Skyline building that lacked them. The reduction will have minimal effects, as it was an administrative oversight not to classify it as a one-time expense.

B. Skyline: Contracts

Total Cost: $(38,062)

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

Description: A total of $38,062 will be reduced from the Repairs & Maintenance operating budget for the Skyline building. The building's actual operating expenses are still being understood, as FY25 was the first year of budgeted operating. This reduction will have minimal impact on the operations of the building.

C. Position: DEI Specialist

Total Cost: $(77,384)

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

Description: Funding totaling $77,384, designated for the salary and benefits of the vacant Equity & Inclusion Specialist position, has been cut from the budget. While this will affect the citywide training initiatives in this area, this position was a support position for the DEI Manager and the HR training team can take on some of the responsibilities.

D. Lease Facility Operations

Total Cost: $46,900

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

Description: A total of $46,900 in funding has been approved to support the operation of city-owned leased facilities. This increase is mainly due to the anticipated presence of new tenants in the buildings for the next fiscal year, resulting in greater utility usage and additional property management service contracts.

CITY CLERK

Appointed by the City Council to a two-year term, the **City Clerk** acts as the official record keeper for the City of Wilmington. The City Clerk attends and records minutes of all Council meetings, certifies ordinances and resolutions adopted by City Council, maintains files of deed and contractual transactions, provides for the official notification of special meetings and public hearings, maintains the membership record of all City boards and commissions, manages the codification of ordinances and provides information from these reports to the Council, public and staff.

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
CITY CLERK					
PERSONNEL	$ 193,023	$ 202,063	$ 198,837	$ 257,312	27%
BENEFITS	$ 71,536	$ 76,812	$ 76,812	$ 100,167	30%
OPERATING	$ 31,359	$ 29,967	$ 33,211	$ 32,633	9%
CITY CLERK Total	**$ 295,918**	**$ 308,842**	**$ 308,860**	**$ 390,112**	**26%**

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Authorized Positions	**3.00**	**3.00**	**3.00**	**4.00**	**1.00**

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Budget Modifications

A. New Position: Assistant City Clerk

Total Cost: $54,740

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

Description: A total of $54,740 in funding allows the Clerk's Office to hire an additional Assistant City Clerk at a salary of $36,858 plus benefits and associated operating expenses such as computer needs.

The new position will help to address the increase in records requests and Boards, Committees, and Commissions workload, allowing the department to fulfill the demands for service.

CITY ATTORNEY

The **City Attorney's** Office provides legal services to the Mayor, Members of City Council, the City Manager, the City Clerk and to each of the City's departments, boards and commissions.

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
CITY ATTORNEY					
PERSONNEL	$ 1,077,916	$ 1,151,449	$ 1,151,449	$ 1,258,072	9%
BENEFITS	$ 356,010	$ 382,864	$ 382,864	$ 426,355	11%
OPERATING	$ 52,508	$ 97,242	$ 96,820	$ 91,447	-6%
CITY ATTORNEY Total	**$ 1,486,434**	**$ 1,631,555**	**$ 1,631,133**	**$ 1,775,874**	**9%**

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Authorized Positions	**13.00**	**13.00**	**13.00**	**13.00**	**0.00**

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Budget Modifications

A. Salary Adjustment

Total Cost: $27,055

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

Description: Funding of $33,407 has been authorized to enhance the salaries of five paralegals whose compensation fell short of market rates. This adjustment is supported by $6,352 from the department's legal services funding, leaving a remaining budget in that line of $15,000. The expected impact on services is likely to be minimal.

BUDGET AND RESEARCH

The **Budget and Research Office** develops and administers both the city-wide strategic plan and fiscally sound and sustainable financial plans, both operational and capital, built in large part through a collaborative effort with City Council, residents and other city departments. The Budget & Research Office also administers the organization's performance management system through the strategic planning processes, guides departments in the creation of their annual business plans, conducts benchmark research to support budget initiatives and provides policy and management analysis.

Budget Summary

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
BUDGET & RESEARCH					
PERSONNEL	$ 505,348	$ 672,698	$ 672,698	$ 702,292	4%
BENEFITS	$ 155,388	$ 211,425	$ 211,425	$ 236,617	12%
OPERATING	$ 30,264	$ 41,399	$ 41,441	$ 44,077	6%
BUDGET & RESEARCH Total	**$ 691,001**	**$ 925,522**	**$ 925,564**	**$ 982,986**	**6%**
BUDGET TOTAL	**$ 691,001**	**$ 925,522**	**$ 925,564**	**$ 982,986**	**6%**

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Authorized Positions	**5.00**	**7.00**	**7.00**	**7.00**	**0.00**

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

CORPORATE AFFAIRS

The **Corporate Affairs Department** is responsible for the City of Wilmington's internal and external communications and engagement. This includes strategic communications, brand and reputation management, media relations/public information, owned media channels, marketing and community engagement, internal communications, and maintaining systems and processes that inform and build corporate identity and culture. The department has two divisions. The Communications Division oversees public information, marketing, digital media, and community engagement. The Production Division oversees the city's government cable television channel (GTV8), video production, and the production of public meetings and events, including audio/video, streaming, cablecasting, and logistical functions.

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
CORPORATE AFFAIRS					
PERSONNEL	$ 392,018	$ 445,389	$ 445,389	$ 470,569	6%
BENEFITS	$ 139,714	$ 152,073	$ 152,073	$ 174,667	15%
OPERATING	$ 53,958	$ 62,789	$ 71,998	$ 60,849	-3%
CORPORATE AFFAIRS Total	**$ 585,690**	**$ 660,251**	**$ 669,460**	**$ 706,085**	**7%**
CA-GOVERNMENT TELEVISION					
PERSONNEL	$ 214,337	$ 223,390	$ 223,390	$ 235,978	6%
BENEFITS	$ 79,409	$ 82,899	$ 82,899	$ 92,162	11%
OPERATING	$ 55,112	$ 82,760	$ 84,412	$ 86,337	4%
CA-GOVERNMENT TELEVISION Tot	**$ 348,857**	**$ 389,049**	**$ 390,701**	**$ 414,477**	**7%**
CORPORATE AFFAIRS	**$ 934,547**	**$ 1,049,300**	**$ 1,060,161**	**$ 1,120,562**	**7%**

Authorized Positions	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Government TV	3.00	3.00	3.00	3.00	0.00
Public Information	5.00	5.00	5.00	5.00	0.00
Corporate Affairs Total	**8.00**	**8.00**	**8.00**	**8.00**	**0.00**

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Budget Modifications

A. Local Business Travel Mileage

Total Cost: $(3,400)

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

Description: A reduction of $3,400 was authorized related to local business travel mileage. This funding was historically used to supplement the department's training & professional development and travel budgets and sufficient funding remains in those lines to address the department's known training needs.

B. Professional Development & Training

Total Cost: $(2,975)

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

Description: A decrease of $2,975 has been approved to the department's professional development and training line. While this reduction will impact affect Corporate Affairs' training capacity, sufficient budget remains to cover identified certifications and related courses.

C. GTV Cable Accessibility

Total Cost: $7,728

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

Description: Following the completion of the Skyline Center renovations and the relocation of City Council Chambers to the facility, an annual fee of $7,728 will be required to Spectrum Cable to ensure GTV's channel content is available on cable television.

HUMAN RESOURCES

The **Human Resources Department** provides services which support effective management of the workforce to all City departments. Functional areas include recruitment and selection, compensation and classification, wellness and benefits administration, personnel records management, employee relations and learning/training and safety and risk management.

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
HUMAN RESOURCES					
PERSONNEL	$ 910,549	$ 1,052,225	$ 1,052,225	$ 1,098,956	4%
BENEFITS	$ 298,415	$ 350,132	$ 350,132	$ 385,825	10%
OPERATING	$ 79,004	$ 132,037	$ 100,399	$ 100,218	-24%
HUMAN RESOURCES Total	**$ 1,287,967**	**$ 1,534,394**	**$ 1,502,756**	**$ 1,584,999**	**3%**

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Authorized Positions	**12.00**	**12.00**	**13.00**	**13.00**	**0.00**

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Base Budget Adjustments

A. Budget Adjustment: Software Funding

Total Cost: ($28,089)

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

Description: A total of $28,089 for NeoGov Forms Software is being moved from HR's budget to Information Technology's (IT) budget.

B. One-time Funding Removal: Software

Total Cost: ($6,300)

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

Description: A total of $6,300 was removed from the budget related to a one-time implementation fee for the NEOGov eForms software authorized in FY25.

The FY25 request was for $34,389 and included $6,300 as a one-time implementation fee and $28,089 for an ongoing annual licensing fee.

Budget Modifications

A. Position: Administrative Support Specialist Cost Share

Total Cost: $(30,700)

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

Description: A total of $30,700 has been reallocated from the General Fund to the Parking Fund. This funding will ensure the continued support of the Administrative Support Specialist position at the Human Resources front desk. This initiative reflects a partnership between two departments designed to improve efficiency by centralizing tasks under one staff member. The Human Resources role will not only provide front desk assistance but will also take on administrative duties for Parking, such as invoicing and recording minutes for committee meetings.

FINANCE

The **Finance Department** is responsible for all financial transactions to include accounts payable and receivable, management of fixed assets, payroll, cash receipts, internal mail delivery, procurement, grant reporting, preparation of the Comprehensive Annual Financial Report, filing of statutory reports and the management of cash and investment portfolio and debt issuance. Also, under the umbrella of Finance, though presented separately, is the Community Development/Housing division who works closely with the Community Development programmatic staff to manage the numerous loan accounts provided through various federal/state/local funding sources designed to benefit low to moderate income citizens. The Fleet division of Finance provides safe and efficient management of city-owned passenger motor vehicles and equipment through the management of a full-service maintenance facility. The Fleet division budget is shown in the Other Funds section under Fleet Fund.

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
FINANCE					
PERSONNEL	$ 2,216,113	$ 2,384,249	$ 2,384,249	$ 2,381,685	0%
BENEFITS	$ 765,901	$ 832,297	$ 1,132,297	$ 867,990	4%
OPERATING	$ 181,553	$ 275,583	$ 277,480	$ 267,718	-3%
OUTLAY	$ 30,469	$ -	$ -	$ -	-%
ALLOCATED COSTS	$ (187,984)	$ (190,094)	$ (190,094)	$ (185,832)	-2%
FINANCE Total	**$ 3,006,051**	**$ 3,302,035**	**$ 3,603,932**	**$ 3,331,561**	**1%**

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Authorized Positions	**30.00**	**32.00**	**32.00**	**31.00**	**-1.00**

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Base Budget Adjustments

A. One-time funding Removal: New Employee Outfitting

Total Cost: ($4,800)

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

Description: A total of $4,800 was removed related to technology purchases for FY25's authorized buyer and accountant positions.

Budget Modifications

A. Position: Accountant

Total Cost: $(76,126)

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

Description: Funding in the amount of $76,126, related to salary and benefits for an Accountant position is removed from the budget.

This position is responsible for proper recording of leases and software agreements, retiree billing, and ACH verification duties. Upon elimination of the position, these responsibilities will be absorbed by existing staff.

B. Training & Professional Development

Total Cost: $(6,000)

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

Description: Funding of $6,000, which reflects a decrease in Finance's Training and Professional Development budget, has been eliminated from the budget. This reduction will have a minimal impact on maintaining certifications and required training, as $42,176 will remain in that account.

INFORMATION TECHNOLOGY

The **Information Technology Department** provides a wide array of services which support all departments through end-user client support, network infrastructure, software applications and championing the use of technology to meet the City's strategic goals.

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
IT SERVICE					
PERSONNEL	$ 2,304,364	$ 2,469,879	$ 2,471,879	$ 2,555,257	3%
BENEFITS	$ 789,637	$ 850,723	$ 850,723	$ 928,442	9%
OPERATING	$ 1,890,709	$ 2,848,471	$ 3,059,923	$ 2,926,970	3%
OUTLAY	$ 1,204,197	$ -	$ -	$ -	-%
RESERVE FUND BALANCE	$ -	$ -	$ 198,000	$ -	-%
IT SERVICE Total	**$ 6,188,907**	**$ 6,169,073**	**$ 6,580,525**	**$ 6,410,669**	**4%**

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Authorized Positions	**30.00**	**30.00**	**30.00**	**29.00**	**-1.00**

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Base Budget Adjustments

A. Budget Adjustment: Property Fees

Total Cost: $(19,634)

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

Description: A total of $19,634 of funding associated with City's 414 Chestnut Street property, previously occupied by the Information Technology Department, is being shifted to the Police Department to cover ongoing building fees. This shift is the result of ongoing site consolidation following the acquisition and relocation of staff to the Skyline Center.

B. Software: Annual Contract Maintenance Adjustment

Total Cost: $0.00

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

Description: Every year, the city's contract needs are evaluated, with costs generally increasing by 2% annually. During the department's assessment of current programs and services, two significant software budgets — CIPAce Phase 2's SaaS and the charges for Smarsh/Telemessage — were recognized as solutions to meet this requirement without requiring extra funding.

Although CIPAce Phase 2 remains funded, its implementation has not yet occurred, rendering the SaaS fees unnecessary at this time. The second initiative, Smarsh/Telemessage, was intended to introduce an application for smartphones that would consolidate business communications into a single platform, thereby simplifying the process of gathering public records requests. However, this software is currently not in use, and due to the demands of other software contracts, the continuation of this contract will not proceed. For FY26, the allocated funding for these two initiatives is being redirected to accommodate other contract increases.

C. Budget Adjustment: Software Costs

Total Cost: $28,089

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

Description: An authorization of $28,089 is granted to transfer funds for ongoing software subscriptions from the Human Resources (HR) budget to the IT Services budget. This allocation was included in the FY25 budget as HR funding. The funds will be redirected to the IT Services department, which oversees and finances software subscriptions for various City departments.

D. Software: Learning Management System

Total Cost: $44,000

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

Description: A necessary adjustment of $44,000 from Sundry to IT Services is needed to support the yearly costs associated with the Learning Management System. This system will unify training processes, track compliance, and measure the impact of training programs. Furthermore, it will promote remote learning, allowing employees to access training content whenever and wherever they choose, which will boost flexibility and productivity.

Budget Modifications

A. Reduction: Overtime Expense

Total Cost: $(5,850)
Position(s): Full Time Equivalent: 0; Part-Time: 0.00
Description: Funding in the amount of $5,850, related to overtime expenditures, was reduced from the budget. As part of an ongoing exercise to improve efficacy and service delivery, the department was able to identify and implement process improvements that eliminated a portion of the overtime expense on an ongoing basis.

B. Reclassification: Sr. Network Administrator

Total Cost: $7,560
Position(s): Full Time Equivalent: 0; Part-Time: 0.00
Description: An allocation of $7,560 has been approved to update the job descriptions of two Senior Network Administrators to incorporate supervisory duties within the network team. As the complexity of the City's network and the IT Services group has increased, it has become clear that there is a need for a more balanced approach to oversight and administration. This reclassification will enable a redistribution of daily administrative tasks, allowing the Technology Manager to concentrate on network management and threat mitigation.

C. Safelight Replacement

Total Cost: $63,414

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

Description: A total authorization of $63,414 has been granted, with $26,814 designated as a one-time expenditure for the acquisition and initial deployment of new City-operated traffic cameras. This upgrade is a consequence of the decision to allow the Safelight camera contract to expire without renewal, which was made to lower expenses and ensure timely information for public safety officials.

The Safelight Program was operated in partnership with a private vendor. Data and images collected by the cameras could not be accessed in real time and operating cost exceeded $200,000 annually. The elimination of the Safelight Program and the addition of the City’s own cameras will allow for real time access in addition to significant annual savings over the Safelight Program.

D. Position: Administrative Specialist

Total Cost: $(75,743)

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

Description: The budget for the department's Administrative Specialist position, totaling $75,743, has been eliminated. The current duties will be assumed by the department's existing Procurement Specialist, leading to a negligible anticipated impact from this budget reduction.

E. Tyler 311 Enterprise Service Request

Total Cost: $(12,304)

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

Description: A total of $12,304 was withdrawn in connection with the discontinuation of the Tyler 311 service module, which was originally intended to provide a more unified approach to customer service support for various departments such as Parks Maintenance, Potholes, Signs and Signals and Recycling & Trash. To date, the service has not been successfully configured for all departments, resulting in its non-deployment. Consequently, there are minimal impacts to address.

F. IT Professional Services: Network Support

Total Cost: $(8,500)

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

Description: An adjustment of $8,500 has been made to the budget designated for professional services that aid in the City's network operations, covering both routine and emergency support.

This budget reduction will impact the department's ability to rely on contractors and will shift the primary responsibility to address network outages to in-house IT staff.

G. IT Support Stand-by

Total Cost: $(6,000)

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

Description: Due to the infrequent use of after-hours IT emergency services, it is not financially viable to maintain an hourly employee on standby. Consequently, a $6,000 reduction has been authorized to modify the program, ensuring that an exempt employee is available for IT calls outside regular hours.

SUNDRY APPROPRIATIONS

NONDEPARTMENTAL

Non-Departmental	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
Salary Savings	$ -	$ (787,484)	$ (1,087,484)	$ (733,407)
Overtime	$ 24	$ -	$ -	$ -
Social Security	$ 1,777	$ 1,952	$ 1,952	$ 1,952
Medicare	$ 416	$ 457	$ 457	$ 457
Facilities Insurance	$ 1,412,111	$ 2,041,833	$ 1,597,401	$ 1,741,195
Employee Activities	$ 13,607	$ 20,000	$ 20,000	$ 20,000
City Code Amendment	$ 11,698	$ 30,000	$ 83,302	$ 30,000
City Newsletters	$ 85,604	$ 121,544	$ 147,311	$ 108,297
Allocated Costs	$ (2,383,836)	$ (2,579,929)	$ (2,579,929)	$ (2,632,814)
Unemployment Compensation	$ 61,234	$ 25,000	$ 11,400	$ 25,000
Workers Compensation Claims	$ 46,100	$ 142,500	$ 142,500	$ 200,000
Dues-Associations	$ 121,407	$ 126,797	$ 126,797	$ 141,797
Claims Against City	$ 264,963	$ 130,000	$ 146,811	$ 130,000
City Advertising	$ -	$ 10,000	$ 10,000	$ 10,000
Medical Ins-Regular	$ -	$ 180,000	$ 180,000	$ 180,000
Medical Ins-Retiree	$ 2,112,591	$ 1,967,115	$ 1,967,115	$ 2,432,856
Independent Audit	$ 77,500	$ 95,200	$ 185,000	$ 97,800
Employee Parking	$ 90,000	$ 176,400	$ 176,400	$ 176,400
Municipal Elections	$ 161,533	$ -	$ -	$ 243,817
Actuarial Studies	$ 9,500	$ 10,100	$ 19,600	$ 9,500
United Way	$ 6,000	$ 5,000	$ 6,000	$ 6,000
Wellness Program	$ 15,203	$ 20,000	$ 20,000	$ 20,000
City Training	$ 8,060	$ 65,382	$ 116,494	$ 90,382
City Training - DEI	$ 12,965	$ 25,000	$ 25,000	$ -
City Tuition Reimbursement	$ 19,291	$ 40,000	$ 40,000	$ 40,000
Retirement Payout	$ -	$ 255,000	$ 119,000	$ -
Records Retention	$ 19,684	$ 15,000	$ 15,000	$ 15,000
City Streets Stormwater	$ 3,261,038	$ 3,375,990	$ 3,375,990	$ 2,774,318
Strategic Planning	$ 20,750	$ 24,530	$ 24,530	$ 40,000
Technology Projects	$ -	$ 20,000	$ 10,000	$ 20,000
Bank Service Fees	$ 65,155	$ 82,563	$ 90,716	$ 98,550
Governance Travel Pool	$ -	$ 20,000	$ 20,000	$ 20,000
City Intern Pool	$ 28,632	$ 31,500	$ 31,500	$ 31,500
Econ Dev Initiatives	$ 107,708	$ 50,000	$ 127,856	$ 65,000
City Marketing	$ -	$ 30,000	$ 900	$ 30,000
NHC Tax Collect Fees	$ 530,070	$ 528,845	$ 578,845	$ 623,845
DMV-Tax Collect Fees	$ 121,307	$ 127,589	$ 144,358	$ 127,589
City-wide Studies	$ 62,930	$ 220,000	$ 296,366	$ 200,000

Non-Departmental	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
Legal Fees	$ 4,781	$ 15,000	$ 160,708	$ 15,000
Legal Fees - Rail Realignment	$ 92	$ 25,000	$ 68,002	$ 25,000
Legislative Affairs	$ 22,509	$ 26,250	$ 27,500	$ 36,250
Miscellaneous	$ 4,965	$ 198,225	$ 165,870	$ 146,880
Miscellaneous -305/315 Chestnut Demo	$ -	$ -	$ 598,144	$ -
Miscellaneous - Disparities Study	$ -	$ -	$ 354,748	$ -
Miscellaneous - Engineering Services	$ 28,041	$ 250,000	$ 378,566	$ 150,000
Miscellaneous - Second Street Demo	$ 97,800	$ -	$ -	$ -
Miscellaneous - Skyline Center S Lot	$ -	$ -	$ 40,760	$ -
Office Move/Rent	$ 128,878	$ 102,537	$ 102,537	$ 51,268
Leadership Development	$ 6,685	$ 17,150	$ 26,110	$ 27,150
Dental Self Insurance	$ 12,798	$ -	$ -	$ -
Disease Management	$ 337,701	$ 370,000	$ 370,000	$ 370,000
HRA Retiree Admin Fee	$ 250	$ 300	$ 300	$ 300
FSA Admin Fees	$ 23,773	$ 27,165	$ 27,165	$ 27,165
Employment Medical	$ 101,878	$ 130,000	$ 130,000	$ 130,000
Empl Assistance Program	$ 6,080	$ 6,240	$ 6,240	$ 6,240
Retire Health Claim Audit	$ 62	$ -	$ -	$ -
Building Security	$ 195,809	$ 91,775	$ 135,949	$ 61,775
Special Purpose Grant Match	$ -	$ 120,000	$ 58,387	$ 120,000
Wave Transit Subsidy	$ 1,724,004	$ 1,827,444	$ 1,827,444	$ 1,937,091
Total Non-Departmental	**$ 9,061,125**	**$ 9,854,970**	**$ 10,669,617**	**$ 9,489,153**

The FY26 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 reduction of $601,672 related to the recalculation of the city's stormwater impervious surface charges. Analysis of the calculation related to the annual street growth was higher than actuals.
- Funding related to retirement payout was required when the city's General Fund budget ordinance had functions. This funding was transferred to the Public Safety overtime to help with the annual need.
- Funding for WAVE Transit has a 6% increase from $1,827,444 to $1,937,091 in FY26. This is to support the 3% intergovernmental agreement for operating costs with an additional 3% supporting three route frequency increases on College, Princess and Carolina Beach routes. The budget authorizes $11,825 in capital needs which can be funded from the city's Transportation Bond fund project associated with public transit.
- Municipal elections are required every other year. FY26 represents a year the city has an election and a total of $243,817 has been added to the budget to support the estimated cost.

SERVICE CONTRACTS

Service Contracts: Economic Driver Partners	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
Wilmington Business Development	$ 110,725	$ 114,045	$ 114,045	$ 117,466
Wilmington Downtown, Inc.	$ 103,000	$ 106,100	$ 106,100	$ 109,283
Wilmington Regional Film Commission	$ 133,900	$ 137,920	$ 137,920	$ 142,058
Service Contracts Total	**$ 347,625**	**$ 358,065**	**$ 358,065**	**$ 368,807**

PUBLIC SERVICE AGENCY COMPETITIVE PROCESS

The City provides funding to public service agencies through the General Fund that provide services consistent with the City Council's strategic focuses. Generally, programs impact low-to-moderate income persons that focus on topics related to youth, homelessness, victims of abuse, food insecurities, housing challenges and job training and placement. Applications for these funds are considered through a competitive process for two consecutive years of funding that is appropriated annually by the City Council through the budget process. FY26 represents the second year of a two-year commitment.

General Fund Competitive Agencies	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
A Safe Place	$ 12,000	$ 12,000	$ 12,000	$ 12,000
Ability Garden/Aboretum	$ 12,000	$ 12,000	$ 12,000	$ 12,000
Blue Ribbon Commission (Voyager)	$ 58,500	$ 36,447	$ 36,447	$ 36,447
Bread for Life	$ -	$ 12,000	$ 12,000	$ 12,000
Brigade Boys & Girls Club	$ 37,500	$ 45,000	$ -	$ 45,000
Brooklyn Arts Academy	$ -	$ 12,000	$ 12,000	$ 12,000
Cape Fear Collective	$ -	$ 12,000	$ 12,000	$ 12,000
Cape Fear Habitat for Humanity	$ 37,500	$ 35,000	$ 35,000	$ 35,000
Cape Fear Literacy Council	$ 16,500	$ 18,000	$ 18,000	$ 18,000
Carousel Center	$ 27,500	$ 37,000	$ 37,000	$ 37,000
Child Development Center	$ 24,737	$ 24,000	$ 24,000	$ 24,000
Christ Community Church	$ -	$ 12,000	$ 12,000	$ 12,000
Coastal Horizons	$ 40,241	$ 48,000	$ 48,000	$ 48,000
Communities in Schools of Cape Fear	$ 42,560	$ 47,000	$ 47,000	$ 47,000
Community Boys & Girls Club	$ 47,500	$ 12,000	$ -	$ 12,000
Community Enrichment Initiative	$ 10,000	$ 12,000	$ 12,000	$ 12,000
Dreams	$ 33,250	$ 19,200	$ 19,200	$ 19,200
First Fruit Ministry	$ 12,000	$ 12,000	$ 12,000	$ 12,000
First Tee Greater Wilmington Youth	$ 12,000	$ 12,000	$ 12,000	$ 12,000
Food Bank of Central & Eastern NC	$ 19,000	$ 24,000	$ 24,000	$ 24,000
Good Shepherd Ministries	$ 24,000	$ 12,000	$ 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	$ 47,500	$ 35,000	$ 35,000	$ 35,000

General Fund Competitive Agencies	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
Legal Aid of NC	$ -	$ 12,000	$ 12,000	$ 12,000
LINC - Leading Into New Communities	$ 37,500	$ 35,000	$ 35,000	$ 35,000
Nourish NC	$ 13,200	$ 12,000	$ 12,000	$ 12,000
NSEASwim	$ -	$ 12,000	$ 12,000	$ 12,000
Soaring As Eagles Outreach Ministry	$ 12,000	$ -	$ -	$ -
StepUp Wilmington	$ 35,875	$ 42,000	$ 42,000	$ 42,000
Wilm Residential Adolescent Achievement	$ 33,188	$ 24,000	$ 24,000	$ 24,000
Wilmington Area Rebuilding Ministry	$ 27,500	$ 24,000	$ 24,000	$ 24,000
Young Scientist Academy	$ 13,657	$ 35,000	$ 35,000	$ 35,000
Subtotal GF Competitive Agencies	**$ 687,208**	**$ 708,647**	**$ 720,647**	**$ 720,647**

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. FY26 represents the first year of a 3-year commitment for these agencies.

Economic Development Agencies: Cultural and Recreational Draws	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
Arts Council	$ 25,000	$ 25,000	$ 25,000	$ 30,000
Cameron Art Museum	$ 14,000	$ 14,000	$ 14,000	$ 15,000
Cucalorus Film Founcation	$ 22,000	$ 22,000	$ 22,000	$ 25,000
Downtown Business Alliance	$ 4,263	$ 10,000	$ 15,737	$ 10,000
Entrepreneur Center	$ 50,000	$ 50,000	$ 50,000	$ 30,000
MLK SENC Committee	$ -	$ -	$ -	$ 3,000
Genesis Block	$ 25,000	$ 25,000	$ 25,000	$ 25,000
ILM Orchestra	$ 20,000	$ 20,000	$ 20,000	$ 25,000
Wilmington Jewish Film Festival	$ 2,500	$ 2,500	$ 2,500	$ 3,000
Wilmington Children's Museum	$ 10,000	$ 10,000	$ 10,000	$ 12,500
YWCA Lower Cape Fear	$ 50,000	$ 50,000	$ 50,000	$ 60,000
Total Economic Civic Partner Agencies	**$ 222,763**	**$ 228,500**	**$ 234,237**	**$ 238,500**

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	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
Food Bank of Central & Eastern NC	$ 21,263	$ 50,000	$ 78,737	$ -
Battleship Fireworks	$ 68,243	$ 70,000	$ 70,000	$ 70,000

Other General Fund Agencies	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
CF COG- Continum of Care (10 Yr Plan)	$ 67,600	$ 65,000	$ 70,304	$ 73,116
Community Arts Center	$ 78,831	$ 81,275	$ 81,275	$ 96,038
New Hanover County Crime Lab & DSS Water Assist	$ 270,132	$ 320,132	$ 343,173	$ 363,173
New Hanover Disaster Coalition	$ 10,000	$ 10,000	$ 10,000	$ 10,000
Thalian Hall Center for Performing Arts	$ 163,039	$ 311,264	$ 291,264	$ 316,807
YMCA	$ -	$ -	$ -	$ 15,000
Blue Ribbon Commission (Voyager)	$ -	$ -	$ -	$ 40,000
Sub-total Agencies	**$ 679,108**	**$ 907,671**	**$ 944,753**	**$ 984,134**
Grand Total General Fund Agencies	**$ 1,589,079**	**$ 1,844,818**	**$ 1,899,637**	**$ 1,943,281**

A few changes to the funding allotments above include:

- The Food Bank of Central & Eastern NC's 5-year contract awarding $50,000 for a contribution to the construction of the warehouse ended in FY25. A total of $50,000 was removed from the FY26 budget.
- The city supports the New Hanover County (NHC) Department of Social Services (DSS) Assist Waterway program at $50,000 and the NHC Crime lab did not have a total at the time of this writing; however, the budget can support up to $313,173 which was a $20,000 increase.
- Battleship Fireworks funding continues at $70,000 to support the city contract with Live Nation for facility operations including staffing, production costs, concession sales, traffic control and cleaning as well as supporting local bands during the 4th of July event. A portion of ticket sales committed revenue ($8,399) will be appropriated for this purpose.
- Two agencies received funding outside the competitive processes for one year to include YMCA and Blue Ribbon Commission (Voyager) for youth programming.

BOARDS & COMMISSIONS

Boards and Commissions	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
City Boards	$ 419	$ 6,500	$ 6,500	$ 6,500
Civil Service Appeals	$ 43	$ 8,500	$ 8,500	$ 8,500
Sister City	$ 1,030	$ 2,500	$ 2,500	$ 2,500
Tree Commission	$ 175	$ 1,500	$ 1,500	$ 1,500
Sub-total Board and Commissions	**$ 1,667**	**$ 19,000**	**$ 19,000**	**$ 19,000**

ECONOMIC INCENTIVES

Economic Incentives	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
Miscellaneous Incentives	$ -	$ 155,000	$ 135,000	$ -
Wrightsville Beach Galleria	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Vantaca LLC	$ -	$ 16,000	$ 32,000	$ 16,000
MegaCorp Logistics LLC	$ 40,000	$ 40,000	$ 40,000	$ 40,000
GE Nuclear	$ 38,103	$ 50,000	$ 50,000	$ 50,000
Port City Logistics	$ -	$ 9,000	$ 9,000	$ 9,000
Live Oak BancShares	$ 35,385	$ 40,000	$ 40,000	$ 40,000
Economic Incentives Total	**$ 143,488**	**$ 340,000**	**$ 336,000**	**$ 185,000**

CONTINGENCY

Contingency	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
Council Contingency	$ -	$ 100,000	$ 100,000	$ 100,000
Contingency for Economic Development	$ -	$ 150,000	$ 150,000	$ 135,000
Contingency Total	**$ -**	**$ 250,000**	**$ 250,000**	**$ 235,000**

Council Contingency is allocated for unforeseen funding requests Council wishes to make during the fiscal year. For FY26, a reallocation of $15,000 from ED contingency was authorized to fund a request for the YMCA.

TRANSFERS

Transfers	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
Debt Service Fund	$ 20,957,332	$ 11,334,832	$ 11,334,832	$ 11,834,832
Special Purpose Fund	$ 737,767	$ 737,397	$ 558,462	$ 446,132
CDBG/HOME Grant and Loan Admin	$ 333,221	$ 576,498	$ 606,978	$ 728,729
CP Streets, Sidewalks, and Trails	$ 125,000	$ 772,936	$ 1,672,936	$ 1,900,000
CP Parks and Recreation	$ 536,197	$ -	$ 225,000	$ -
CP Parks and Recreation - Legion Sports	$ 18,716	$ -	$ -	$ -
CP Building Improvement Fund	$ 25,200	$ 206,246	$ 6,505,882	$ -
CP Public Improvement Fund	$ -	$ 225,000	$ 40,548	$ 225,000
CP Building Improve Fund (115 Chestnut)	$ 200,000	$ -	$ 1,700,000	$ -
Solid Waste Management Fund	$ 288,366	$ 288,366	$ 288,366	$ 288,366
Technology Replacement Fund	$ 563,724	$ 638,311	$ 638,311	$ 612,679
Loan Fund-Gf-Hop Revolving	$ 1,903,651	$ 1,721,743	$ 4,841,263	$ 1,626,632
Transfer Total	**$ 25,689,174**	**$ 16,501,329**	**$ 28,412,578**	**$ 17,662,370**

Some transfer highlights include:

The FY26 Sundry Transfers budget provides approximately $9.3 million to the Debt Service Fund for on-going funding, which represents existing debt service needs. In addition, there is a planned $2.5M one-time transfer, associated with the anticipated sale of surplus property currently in negotiations.

Transfers to the Special Purpose Fund moves funding into projects for various programs. The City continues to invest in the workforce by funding the compensation study, represented in WMPO and SABLE projects.: The budget for FY26 includes:

- Wilmington Metropolitan Planning Administration (WMPO): $249,636, which includes the City of Wilmington's membership to the WMPO totaling $224,338 and a general fund contribution of $25,298. A reduction of $115,173 related to a planner position is in the budget. A total of $23,858 from project balances in the special purpose fund will be used to decrease the General Fund transfer.
- SABLE: $220,354
- The Safelight program's contract ends in June of 2025. The city is not renewing the contract and instead replacing the cameras with city-owned cameras so that public safety agencies can continue to use the data. There will be no red light camera program.

Funding in the amount of $612,679, a decrease of $25,632, is provided to the Technology Replacement Fund for the costs associated with the City's IT infrastructure and supports future needs.

Additionally, the budget allows 0.67 cent on the property tax rate totaling $2,365,361 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 contribution for FY26 is $720,174. This represents an increase of $113,196 to support both the impacts of the compensation study and the software needed to help with the programs.
- Another $910,187 is authorized to help both the ***Gap Financing*** that helps leverage new home stock by partnering with developers on projects. ***Healthy Homes*** program ($200,000) to help rehabilitation of homes of which $10K to $15K is for employee training. ***Owner Occupied Rehabilitation*** program is receiving $525,000 in FY26.

The FY25 Adopted Budget established a ***Transportation and Mobility*** program funded by $20 of the city's $25 motor vehicle tax, specifically allocated for local street improvements. Initially, this program supported two specialized positions: a Transportation Project Engineer and a Transportation Planner, both of which have proven challenging to fill. However, the FY26 budget reallocates the entire $1.8 million to the Capital Improvement Program, resulting in the elimination of these vacant roles. The revised strategy, still under development, aims to reserve at least $500,000 for on-call engineering services to develop designs for minor yet critical neighborhood traffic calming measures, along with their implementation. The remaining funding will be redirected to address wider transportation needs across the city, including projects that have been underfunded due to inflation and other prioritized initiatives.

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	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 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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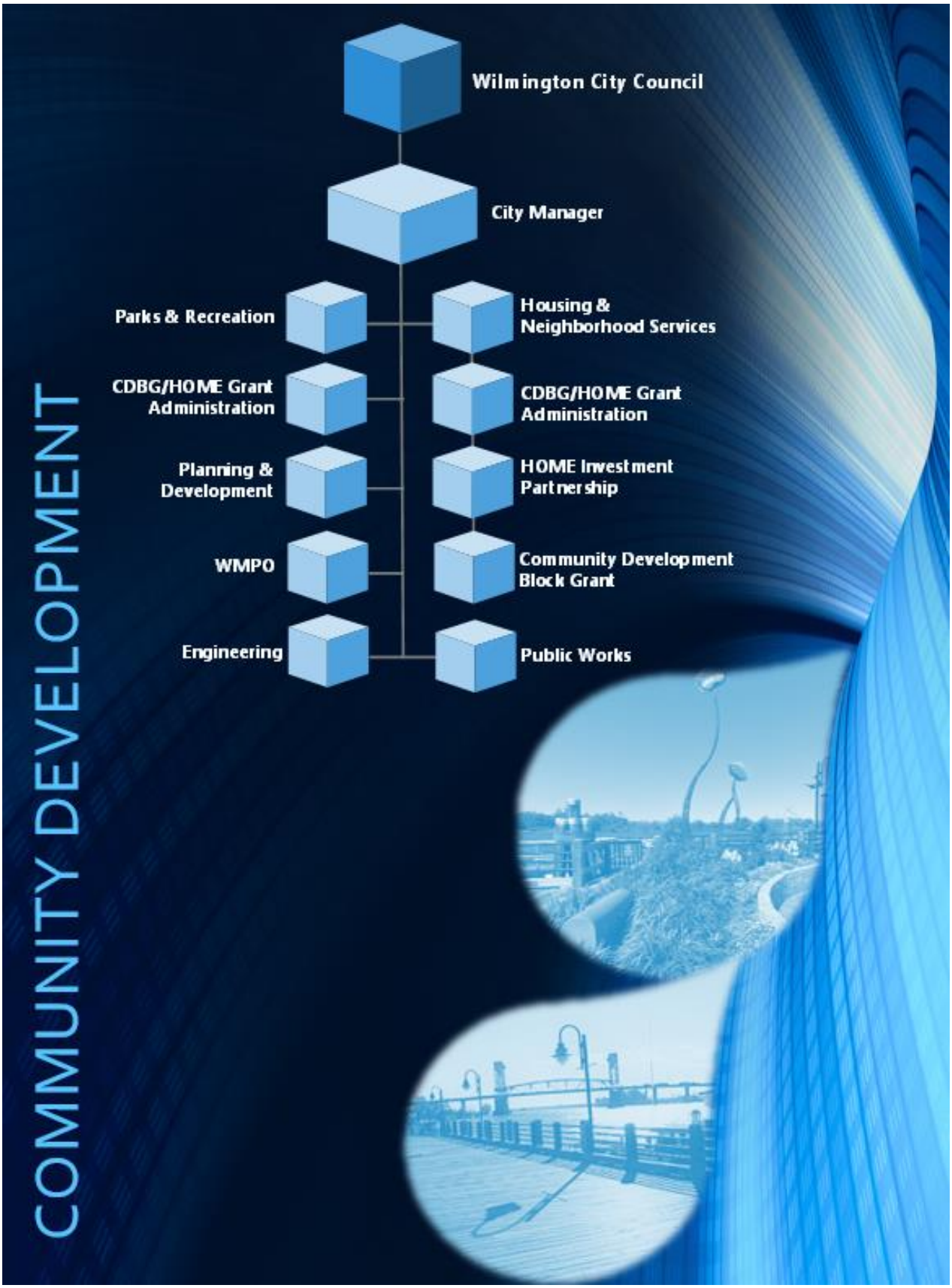

COMMUNITY DEVELOPMENT
Wilmington City Council
City Manager
Parks & Recreation
Housing & Neighborhood Services
CDBG/HOME Grant Administration
CDBG/HOME Grant Administration
Planning & Development
HOME Investment Partnership
WMPO
Community Development Block Grant
Engineering
Public Works

PARKS AND RECREATION

The Wilmington **Parks and Recreation Department** provides a variety of parks, facilities and recreation services to the community with committed staff, diverse amenities, an array of athletic, life skills, arts, and community events. It maintains over 744 acres of parks, a nature center, cultural venues, recreation centers, athletic fields and more than 32 miles of trails.

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
PARKS & RECREATION					
PERSONNEL	$ 341,180	$ 423,042	$ 423,042	$ 465,734	10%
BENEFITS	$ 107,595	$ 136,540	$ 136,540	$ 166,140	22%
OPERATING	$ 696,835	$ 777,140	$ 780,243	$ 807,240	4%
PARKS & RECREATION Total	**$ 1,145,610**	**$ 1,336,722**	**$ 1,339,825**	**$ 1,439,114**	**8%**
PR-RECREATION					
PERSONNEL	$ 1,116,119	$ 1,220,881	$ 1,190,381	$ 1,215,314	0%
BENEFITS	$ 384,892	$ 409,129	$ 409,520	$ 437,366	7%
OPERATING	$ 459,337	$ 536,300	$ 621,222	$ 455,183	-15%
OUTLAY	$ 25,742	$ 121,523	$ 28,033	$ 38,802	-68%
PR-RECREATION Total	**$ 1,986,090**	**$ 2,287,833**	**$ 2,249,156**	**$ 2,146,665**	**-6%**
PR-RECREATION CENTER PROGRAMS					
PERSONNEL	$ 959,919	$ 1,114,853	$ 1,114,853	$ 1,184,522	6%
BENEFITS	$ 301,643	$ 368,597	$ 368,597	$ 422,649	15%
OPERATING	$ 438,238	$ 755,020	$ 752,068	$ 807,194	7%
OUTLAY	$ 6,409	$ -	$ -	$ -	-%
PR-RECREATION CENTER PROGR	**$ 1,706,208**	**$ 2,238,470**	**$ 2,235,518**	**$ 2,414,365**	**8%**
PR-PARKS & LANDSCAPE MAINT					
PERSONNEL	$ 1,777,907	$ 2,218,080	$ 2,218,152	$ 2,375,908	7%
BENEFITS	$ 683,903	$ 850,115	$ 850,115	$ 953,201	12%
OPERATING	$ 1,152,193	$ 1,208,895	$ 1,292,957	$ 1,070,714	-11%
OUTLAY	$ -	$ -	$ 126,850	$ -	-%
PR-PARKS & LANDSCAPE MAINT	**$ 3,614,003**	**$ 4,277,090**	**$ 4,488,074**	**$ 4,399,823**	**3%**
PR-TREE MAINTENANCE					
PERSONNEL	$ 499,517	$ 621,192	$ 621,192	$ 632,503	2%
BENEFITS	$ 175,394	$ 215,778	$ 215,778	$ 238,702	11%
OPERATING	$ 452,536	$ 489,219	$ 495,782	$ 484,444	-1%
PR-TREE MAINTENANCE Total	**$ 1,127,447**	**$ 1,326,189**	**$ 1,332,752**	**$ 1,355,649**	**2%**
PR-INLAND GREENS PARK					
PERSONNEL	$ 68,302	$ 81,202	$ 79,702	$ 60,136	-26%
BENEFITS	$ 25,754	$ 30,703	$ 30,312	$ 23,442	-24%
OPERATING	$ 1,470	$ 7,786	$ 7,714	$ 7,741	-1%
PR-INLAND GREENS PARK Total	**$ 95,527**	**$ 119,691**	**$ 117,728**	**$ 91,319**	**-24%**
PARKS & RECREATION TOTAL	**$ 9,674,884**	**$ 11,585,995**	**$ 11,763,053**	**$ 11,846,935**	**2%**

Authorized Positions	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Administration	5.73	4.73	4.73	5.00	0.27
Inland Greens	1.00	1.00	1.00	1.00	0.00
Parks & Landscape	43.96	44.44	44.44	45.44	1.00
Recreation	23.60	23.12	23.12	20.31	-2.81
Recreation Center Programs	21.61	22.88	22.88	22.88	0.00
Tree Maintenance	11.00	11.00	11.00	11.00	0.00
Parks & Recreation Total	**106.90**	**107.17**	**107.17**	**105.63**	**-1.54**

Division Description

The ***Administration*** division's primary responsibility is the oversight, coordination, and management of all departmental activities.

The ***Recreation*** division provides an array of services such as individual and team activities to youth and adults for improvement in mental health, health maintenance and promotion of positive sportsmanship. It also provides outlets for social interaction, physical activity, environmental awareness and to support community integration through creative programming for the total family and to make a positive impact towards their quality of life. The division operates first-class sports and entertainment facilities hosting tournaments, concerts and other special events designed to attract citizens and visitors, imparting a positive economic impact to the city.

The ***Parks, Landscape and Tree Maintenance*** division maintains landscaping and trees in City greenways and supports over 50 public parks and playgrounds throughout the city. Additionally, the division provides set-up and support for press conferences and special meetings throughout City departments.

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Base Budget Adjustments

A. Reclassification: FTE Change

Total Cost: $0.00

Position(s): Full Time Equivalent: 0; Part-Time: -0.21

Description: In October of FY25, the Parks & Recreation department reclassified a vacant part-time (N=0.73 FTE) Administrative Support Specialist position to a full-time position utilizing an existing vacant part-time Recreation Specialist (N=0.48 FTE). This reduces the city's FTE complement by 0.21.

B. One-time Funding removal: Holiday Lights Purchase

Total Cost: ($82,721)

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

Description: A total of $82,721 of one-time funding was removed from the budget relating to the purchase of holiday lights authorized in FY25.

A total $92,721 was the total authorized in FY25, however $10,000 remains as part of an on-going replacement plan.

C. One-time Funding Removal: New Employee Outfitting

Total Cost: ($2,400)

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

Description: A total of $2,400 of one-time funding was removed from the budget related to technology purchases for the new Recreation Specialist position authorized in FY25 as part of the enhancement to expand the MLK Center operations.

Budget Modifications

A. MLK Community Kitchen Operating Budget Increase

Total Cost: $0.00

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

Description: A total of $27,110 has been shifted to increase funding for the MLK Community Kitchen. The reallocation of funds are needed to begin using the MLK Kitchen as an Incubator Kitchen for the community. The goal of the Incubator Kitchen is to support residents who seek to become entrepreneurs and small business owners in the food business industry. Another goal of the kitchen is to enhance the health and well being of those in the community who lack consistent access to nutrition classes and healthy meal preparation.

B. Service Delivery Shift: Reimagining of Parks and Landscape Operations

Total Cost: $0.00

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

Description: A total of $179,470 is being shifted to enhance the funding for external landscaping contracts, to support the establishment of a new Horticulture Supervisor position, and to reclassify an existing administrative role. The funds were initially intended to hire temporary labor, but are now being redirected within the budget. The department has faced difficulties in maintaining a steady recruitment of temporary staff to fulfill its landscaping and mowing targets, and is confident that this strategic repurposing of funds will enhance the ability to meet those objectives.

An allocation of $60,012 will enable the addition of two new locations to the department's existing landscaping contract: WPD Headquarters and the Public Works Operations Center. This funding shift is expected to free up approximately 2,000 staff hours, which can then be redirected to other sites.

Additionally, $113,359 is being redirected towards the salary, benefits and operational costs for the new Horticulture Supervisor position. This will facilitate the reorganization of two current groups into three separate maintenance sections: Parks, Horticulture, and Landscape. The new role will focus on forming a dedicated Horticulture team and providing specialized horticultural knowledge within the department, while also streamlining the management structure within the Parks, Landscaping, and Forestry division.

Furthermore, $6,099 is being allocated to adjust the salary and benefits to reclasify an existing Administrative Support Specialist to a Fiscal Support Specialist. This reclassification will better align the responsibilities with those typical of a Fiscal Support Specialist, including project management, reporting, and overseeing the administrative aspects of capital project and asset management systems.

C. Software: Visitor Management System Replacement

Total Cost: $0.00

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

Description: Funding in the amount of $11,580 is being redirected to facilitate the transition from the department's existing visitor management system to a new provider. The system is essential for checking in visitors before they access the recreation facilities, ensuring that individuals listed on the sex offender registry are prohibited from entry. The funding will be used to replace the systems at both the MLK Center and Davis Center, and to extend coverage to the Fit for Fun Center.

D. Concessions Program

Total Cost: $(150,046)

Position(s): Full Time Equivalent: 0; Part-Time: -1.33

Description: A total of $150,046 has been removed from the concessions programs at Legion Stadium and Olsen Park. New Hanover High School is the primary user of Legion Stadium, while the last non-high school users were the Port City Football Club and the Carolina Bengals, who last played there in 2022 and 2023, respectively. The City manages a concession stand at Olsen Park for the adult softball league that utilizes the fields. Since the City transferred food and beverage operations at the Greenfield Lake Amphitheater to Live Nation in 2021, the concessions program has not been financially viable.

Historically, the concessions program was essential, especially after the major renovations of Legion Stadium in 2000, which accommodated several successful organizations under long-term contracts. However, this situation has changed, and without a significant update to modernize the stadium to attract high-revenue events, its main function will continue to be limited to high school activities.

Eliminating the City's involvement in concessions at the facility will create an opportunity for the high school to generate additional revenue by establishing its own concessions setup at Legion Stadium. Food trucks or similar alternatives could potentially take the place of concessions at Olsen Park.

E. Position: Sr. Small Engine Mechanic

Total Cost: $(57,996)

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

Description: A total of $57,996 allocated for a Senior Small Engine Mechanic has been cut from the budget. This role was intended to coordinate site and equipment operations within the division, to maintain small machinery, to source parts and supplies, and to ensure compliance with relevant OSHA regulations at the sites.

While the decentralization of these responsibilities among other staff could lead to less oversight, this position has been mostly unoccupied for the last two years. Existing personnel have managed to cover these responsibilities, suggesting that eliminating this role will not adversely affect the operations of the department.

HOUSING AND NEIGHBORHOOD SERVICES

In FY24, a new department, **Housing and Neighborhood Services** was created. The focus of this department is on creating diverse, equitable, and vibrant neighborhoods through efforts related to housing services, code compliance, community engagement, education, and safety.

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
HN-CODE ENFORCEMENT					
PERSONNEL	$ 363,612	$ 400,827	$ 400,827	$ 441,487	10%
BENEFITS	$ 142,483	$ 155,683	$ 155,683	$ 181,234	16%
OPERATING	$ 268,892	$ 316,184	$ 316,659	$ 297,049	-6%
ALLOCATED COSTS	$ -	$ (18,262)	$ (18,262)	$ (18,262)	0%
HOUSING & NEIGHBORHOOD	**$ 774,987**	**$ 854,432**	**$ 854,907**	**$ 901,508**	**6%**
HOUSING & NEIGHBORHOODS					
PERSONNEL	$ 105,968	$ 182,641	$ 182,041	$ 192,745	6%
BENEFITS	$ 31,149	$ 54,827	$ 54,827	$ 66,929	22%
OPERATING	$ 13,567	$ 9,445	$ 10,695	$ 10,795	14%
ALLOCATED COSTS	$ (18,262)	$ -	$ -	$ -	-%
HOUSING & NEIGHBORHOOD	**$ 132,422**	**$ 246,913**	**$ 247,563**	**$ 270,469**	**10%**
HOUSING AND NEIGHBORHOOD DEPT	**$ 907,409**	**$ 1,101,345**	**$ 1,102,470**	**$ 1,171,977**	**6%**

Authorized Positions	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Housing & Neighborhood Admin	1.00	2.00	2.00	2.00	0.00
Code Enforcement	7.00	7.00	7.00	7.00	0.00
Compliance	2.00	2.00	2.00	2.00	0.00
Housing & Neighborhoods Total	**10.00**	**11.00**	**11.00**	**11.00**	**0.00**

Division Description

The ***Administration*** division provides professional oversight, effective leadership, and management of all departmental activities.

The ***Compliance*** program, which was previously housed in Public Services, has formally been moved to the new Housing & Neighborhood Services under administration. This program identifies violations of state and local laws and codes and maintains and enhances property values.

The ***Code Enforcement*** division, which was previously housed in Community Services, has formally been moved to the new Housing & Neighborhood Services. The primary responsibility of this division is to enforce City ordinances and educate citizens on maintaining a healthy and safe environment.

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Budget Modifications

A. City Initiated Nuisance Abatements

Total Cost: $(11,413)

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

Description: A total of $11,413 has been removed from the budget typically designated for managing public nuisances, including mowing, trash and debris removal, boarding, graffiti removal, and encampment cleanups, resulting in a remaining budget of $99,002 for these activities. This funding also assists with demolitions when the department's Professional Services budget is depleted, as occurred in FY24. Cutting this line item may affect the city's response time to public nuisance mitigation efforts and could potentially reduce the annual number of city-initiated demolitions.

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

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
COMPUTER REPLACEMENT	$ (817,876)	$ (811,668)	$ (811,668)	$ (818,785)	1%
TRANSFER IN FROM GENERAL	$ (563,724)	$ (638,311)	$ (638,311)	$ (612,679)	-4%
INTEREST EARNINGS	$ (42,616)	$ -	$ -	$ -	-%
OTHER LONG TERM OBLG	$ (2,271,812)	$ -	$ -	$ -	-%
APPROPR FUND BALANCE	$ -	$ (507,850)	$ (507,850)	$ (464,165)	-9%
REVENUE Total	**$ (3,696,029)**	**$ (1,957,829)**	**$ (1,957,829)**	**$ (1,895,629)**	**-3%**
APPROPRIATIONS					
OPERATING	$ 472,200	$ 1,907,829	$ 1,862,939	$ 1,845,629	-3%
RESERVE	$ -	$ 50,000	$ 50,000	$ 50,000	0%
OUTLAY	$ 2,315,793	$ -	$ 44,890	$ -	-%
DEBT SERVICE	$ 856,061	$ -	$ -	$ -	-%
APPROPRIATIONS Total	**$ 3,644,054**	**$ 1,957,829**	**$ 1,957,829**	**$ 1,895,629**	**-3%**
CD/HM AMIN TOTAL	**$ (51,975)**	**$ -**	**$ -**	**$ -**	**-%**

Division Description

The ***Community Development and Housing*** 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 Community Development and Housing division 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, seven of which report to Housing and Neighborhood Services and three FTEs report to Finance.

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Base Budget Adjustments

A. One-time Funding Removal: Vehicle

Total Cost: $(27,601)

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

Description: A total of $27,601 for a vehicle was removed from the budget related to outfitting a new Housing Rehab Technician position authorized in a prior budget.

B. One Time Funding Removal: New Employee Outfitting

Total Cost: $(2,900)

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

Description: A total of $2,900 was removed from the budget related to technology purchases for an Accounting Specialist position authorized in FY25.

Budget Modifications

A. Community Engagement Software

Total Cost: $18,000

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

Description: An allocation of $18,000 has been authorized for the acquisition and implementation of community engagement software as a pilot initiative in collaboration with the Planning department. The expenses for this pilot program will be shared between both departments. This initiative aims to improve residents' access and capacity to engage in community development and housing projects.

B. Client/Project Management Software

Total Cost: $50,000

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

Description: Funding in the amount of $50,000 is authorized for the acquisition and implementation of project management software tailored for community development and housing uses. This request is driven by the need to replace the current software, which has proven inadequate and especially time consuming for staff. The intent for the new software is to provide a user-friendly portal for program applicants and contractors, which would streamline operations and reduce staff's workload.

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

		FY25 Adopted		FY26 Adopted	Change FY25 to FY26
REVENUE					
RESTRICTED INTERGOV	$	(937,775)	$	(871,503)	-%
REVENUE Total	**$**	**(937,775)**	**$**	**(871,503)**	**-7%**
APPROPRIATIONS					
COMMUNITY DEV ACTIVI	$	562,665	$	522,903	-7%
TRANSFER TO	$	375,110	$	348,600	-7%
APPROPRIATIONS Total	**$**	**937,775**	**$**	**871,503**	**-7%**
COMMUNITY DEV FUND TOTAL	**$**	**-**	**$**	**-**	**-%**

Budget Overview

In FY26, the City anticipates $871,503 in Community Development Block Grant (CDBG) entitlement funds and $575,573 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. In the Recommended Budget, the agencies are Family Promise – Moving Families Forward and Domestic Violence Shelter and Services-Shelter & Related Services. At the completion of the annual plan and award amount from Housing and Urban Development, the community development activities will be better defined.

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

	FY25 Adopted	FY26 Adopted	Change FY25 to FY26
REVENUE			
RESTRICTED INTERGOV	$ (700,820)	$ (575,573)	-18%
REVENUE Total	**$ (700,820)**	**$ (575,573)**	**-18%**
APPROPRIATIONS			
COMMUNITY DEV ACTIVI	$ 630,738	$ 518,016	-18%
TRANSFER TO COMMUNITY	$ 70,082	$ 57,557	-18%
APPROPRIATIONS Total	**$ 700,820**	**$ 575,573**	**-18%**
HOME TOTAL	**$ -**	**$ -**	**-%**

Budget Overview

In FY26, the City anticipates $871,503 in CDBG entitlement funds and $575,573 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.

PLANNING AND DEVELOPMENT

The **Planning and Development Department** provides comprehensive planning, neighborhood planning, environmental planning, urban design, historic preservation services, development review and zoning administration to ensure local growth and redevelopment make a positive impact to the quality of life in the City of Wilmington. The department historically included the Transportation Engineering division, which has been moved and is now included in the Engineering department. Additionally, Planning and Development was split between the Administration division and the Planning division. Moving forward these two divisions have been combined into a single Planning Administration division.

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
PLANNING					
PERSONNEL	$ 1,534,097	$ 1,795,901	$ 1,797,141	$ 1,690,699	-6%
BENEFITS	$ 530,501	$ 628,184	$ 628,184	$ 613,150	-2%
OPERATING	$ 355,885	$ 243,834	$ 715,555	$ 253,031	4%
PLANNING Total	**$ 2,420,483**	**$ 2,667,919**	**$ 3,140,880**	**$ 2,556,880**	**-4%**
PLAN & DEV TOTAL	**$ 2,420,483**	**$ 2,667,919**	**$ 3,140,880**	**$ 2,556,880**	**-4%**

Authorized Positions	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Planning Total	24.00	25.00	25.00	23.00	-2.00
Planning Total	**24.00**	**25.00**	**25.00**	**23.00**	**-2.00**

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Base Budget Adjustments

A. One-time Funding Removal: New Employee Outfitting

Total Cost: ($2,400)

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

Description: A total of $2,400 of one-time funding was removed related to technology purchases for the new Transportation Planner position authorized in FY25.

B. Reclassification: Zoning Administrator

Total Cost: $0.00

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

Description: The reclassification of the Zoning Administrator position from E7 to E8 has been authorized, recognizing the significant responsibilities and legal obligations that come with this role. Funding totaling $5,864 has been shifted from the salary allocated for a vacant Zoning Officer position within the department, which was formerly held by a long-standing employee who received compensation at the upper range of the pay scale for that position.

C. Community Engagement Software

Total Cost: $0.00

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

Description: Funding in the amount of $15,000 is approved to purchase and deploy community engagement software as a pilot project with the Department of Housing & Neighborhood Services. The cost of the pilot program will be split between the two departments. Funds for this enhancement will be shifted from the professional services line. The purpose of this pilot project is to enhance access and ability for residents to participate in the update of the Create Wilmington Comprehensive Plan, the Annual Action Plan and the Consolidated Action Plan.

Budget Modifications

A. Transportation Mobility Planner

Total Cost: $(103,235)

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

Description: In FY25, a $20 increase in the motor vehicle fee was proposed to support a new neighborhood traffic management initiative. To facilitate this, two new roles were established: a Transportation Mobility Planner and a Transportation Project Engineer. However, due to the specialized skills required for these positions and the competitive job market, both roles have remained unfilled. Consequently, staff recommends reallocating all funds from the motor vehicle fee increase to local street programs and services for FY26, resulting in the elimination of the Transportation Mobility Planner position.

B. Position: Zoning Officer

Total Cost: $(86,213)

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

Description: The department's budget is reduced by $86,213, eliminating a Zoning Officer position. In collaboration with Housing and Neighborhood Services (H&NS), certain zoning enforcement duties will be handled by H&NS's Code Enforcement division. Although a detailed list of transferable duties is still under development, preliminary proposals include: Right-of-Way Permitting & Enforcement (which includes managing temporary signage in the right-of-way, enforcing regulations against illegal signs, and permitting for sandwich board signs, sidewalk cafes, and street furniture) as well as enforcing zoning regulations concerning the parking and storage of boats, trailers, and recreational vehicles.

WILMINGTON METROPOLITAN PLANNING ORGANIZATION (WMPO)

The City of Wilmington serves as the Lead Planning Agency for the **Wilmington Metropolitan Planning Organization** (WMPO). As a federally mandated and federally funded entity, the WMPO is tasked with providing a regional and cooperative transportation planning process that serves as the basis for the expenditure of all federal transportation funds in the greater Wilmington area. The WMPO is required to prepare long range transportation plans for the planning area with a minimum 20-year horizon. Additionally, the WMPO prepares an annual planning work program and assists with the prioritization of projects for inclusion in the State Transportation Improvement Program (outlines NCDOT's funding for a 10-year period).

BUDGET SUMMARY

WMPO	FY25 Adopted	FY26 Adopted	Change FY25 to FY26
REVENUE			
OPERATING TRANSFER IN	$ (311,266)	$ (249,636)	-20%
RESTRICTED INTERGOV	$ (1,789,871)	$ (2,013,371)	12%
REVENUE Total	**$ (2,101,137)**	**$ (2,263,007)**	**8%**
APPROPRIATIONS			
PERSONNEL	$ 1,141,019	$ 1,125,581	-1%
BENEFITS	$ 391,890	$ 388,317	-1%
OPERATING	$ 568,228	$ 749,109	32%
APPROPRIATIONS Total	**$ 2,101,137**	**$ 2,263,007**	**8%**
WMPO Total	**$ -**	**$ -**	**-%**

Authorized Positions	FY24 Recommend	FY25 Recommend	Change FY25 to FY26
MPO	14.00	13.00	-1.00

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. Overall, the WMPO budget increased by 8%.

Base Budget Adjustments

A. One-time Funding Removal: New Employee Outfitting

Total Cost: ($4,800)

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

Description: A one-time reduction is authorized, related to technology purchases for two positions.

Budget Modifications

A. Grant Assistance Pilot Program

Total Cost: $100,000

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

Description: A grant assistance pilot program has been approved with a total funding of $100,000. The City of Wilmington's share amounts to $38,840. This initiative aims to enhance collaboration between the MPO and its members regarding potential transportation grants that will support transportation priorities in the Wilmington Urban Area. The program will offer financial assistance to the MPO and/or its members to help offset costs associated with the submission of transportation grant applications, which encompasses cost-benefit analysis studies.

B. Lead Planning Agency Agreement

Total Cost: $107,345

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

Description: A total of $107,345 has been approved to update the Lead Planning Agency (LPA) Agreement. The City of Wilmington's share amounts to $8,202. The purpose of the LPA agreement is to set forth the legal and functional relationships between the WMPO and city in its role as the LPA. It is designed to provide guidance and clarity to the officers and staff of both entities concerning their individual responsibilities.

C. Position: Associate Transportation Planner

Total Cost: $(115,173)

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

Description: A total of $115,173 will be cut from the budget due to the elimination of a Associate Transportation Planner position, which was responsible for development reviews and driveway permits.

There is some overlap between the duties of this position and those handled by current city staff. However, this change could result affect the timeline for plan review comments and driveway permit processing for internal clients. To address the shift, MPO staff will assume the development review responsibilities previously held by this position, while the City Engineering staff will take over the processing of driveway permits.

PUBLIC WORKS

The **Public Works Department** is responsible for streets, City buildings and facilities, stormwater services managed through the Stormwater Fund and solid waste services managed through the Recycling and Trash Fund.

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
PUBLIC WORKS ADMIN					
PERSONNEL	$ 317,604	$ 331,405	$ 331,405	$ 347,737	5%
BENEFITS	$ 104,129	$ 110,076	$ 110,076	$ 121,215	10%
OPERATING	$ 27,059	$ 36,719	$ 36,729	$ 39,187	7%
ALLOCATED COSTS	$ (12,164)	$ (13,778)	$ (13,778)	$ (13,909)	1%
PUBLIC WORKS ADMIN Total	**$ 436,627**	**$ 464,422**	**$ 464,432**	**$ 494,230**	**6%**
PW-BUILDINGS					
PERSONNEL	$ 439,747	$ 655,278	$ 655,278	$ 696,499	6%
BENEFITS	$ 144,072	$ 228,469	$ 228,469	$ 254,092	11%
OPERATING	$ 1,707,899	$ 1,704,145	$ 1,772,355	$ 1,689,332	-1%
PW-BUILDINGS Total	**$ 2,291,717**	**$ 2,587,892**	**$ 2,656,102**	**$ 2,639,923**	**2%**
PW-BUILDING-115 N 3rd ST					
OPERATING	$ 343,123	$ 380,670	$ 353,586	$ -	-100%
PW-BUILDING-115 N 3rd ST Total	**$ 343,123**	**$ 380,670**	**$ 353,586**	**$ -**	**-100%**
PW-STREETS					
PERSONNEL	$ 1,189,657	$ 1,511,191	$ 1,511,191	$ 1,480,849	-2%
BENEFITS	$ 442,497	$ 574,338	$ 574,338	$ 579,835	1%
OPERATING	$ 803,008	$ 949,664	$ 920,028	$ 929,762	-2%
OUTLAY	$ 60,525	$ -	$ -	$ -	-%
ALLOCATED COSTS	$ 65,178	$ 65,178	$ 65,178	$ 42,027	-36%
PW-STREETS Total	**$ 2,560,865**	**$ 3,100,371**	**$ 3,070,735**	**$ 3,032,473**	**-2%**
PUBLIC WORKS TOTAL	**$ 5,632,332**	**$ 6,533,355**	**$ 6,544,855**	**$ 6,166,626**	**-6%**

Authorized Positions	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Administration	4.00	4.00	4.00	4.00	0.00
Buildings	12.00	12.00	12.00	12.00	0.00
Streets	24.00	24.00	24.00	23.00	-1.00
Public Works Total	**40.00**	**40.00**	**40.00**	**39.00**	**-1.00**

Division Description

The ***Administration*** division is responsible for oversight and management of all Public Works divisions, as well as employee development, safety, strategic planning and overall financial and budget development and management.

The ***Streets*** division's mission is to maintain a simple, dependable street and sidewalk system, allowing people in Wilmington to travel safely and efficiently. To fulfill this mission, the division provides a dependable and well-maintained street system and coordinates street and sidewalk rehabilitation projects.

The ***Buildings*** division's mission is to maintain quality facilities that ensure a safe environment for citizens and city staff to conduct business. The division maintains the health of City-owned facilities through a combination of preventative, corrective and emergency maintenance.

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Base Budget Adjustments

A. Budget Adjustment: Lease Facility Management

Total Cost: $(380,670)

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

Description: The FY26 budget reallocates $380,670 from the base budget operations of a leased facility, transferring it from the Public Works department to the City Manager's Office. This adjustment aims to enhance the management efficiency of the leased property, as the Public Works staff do not oversee this facility, instead, this responsibility lies with the Economic Development team housed in the City Manager's Office. This realignment is expected to facilitate a more cohesive administration of the property in question.

Budget Modifications

A. Building Contract Reduction

Total Cost: $0.00

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

Description: A reduction totaling $75,000 was authorized as a shift away from building contract services. The funding from this reduction was spread across several other building operating areas in an effort to maintain current services levels despite rising costs.

B. Position: Operator I

Total Cost: $(53,052)

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

Description: A total of $53,052 has been removed from the budget, resulting in the elimination of an Operator I position within the asphalt crew. This role has remained unfilled for more than a year and a half. While this decision will have a minimal effect on current services, it does hinder the department's ability to achieve full staffing.

C. Contract & Repairs

Total Cost: $(26,333)

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

Description: The budget has been reduced by $26,333, resulting in fewer external contractors available for facility and equipment repair and maintenance services. This reduction in funding may delay repairs for issues such as HVAC and plumbing, as these tasks will need to be managed by in-house personnel.

ENGINEERING

The **Engineering Department** provides civil engineering and traffic engineering related services.

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
ENGINEERING					
PERSONNEL	$ 2,850,945	$ 3,277,522	$ 3,280,143	$ 3,290,404	0%
BENEFITS	$ 1,015,223	$ 1,172,336	$ 1,173,027	$ 1,226,982	5%
OPERATING	$ 247,817	$ 346,861	$ 339,286	$ 335,914	-3%
OUTLAY	$ 29,999	$ -	$ 65,637	$ -	-%
ALLOCATED COSTS	$ (196,213)	$ (187,660)	$ (187,660)	$ (189,260)	1%
ENGINEERING Total	**$ 3,947,772**	**$ 4,609,059**	**$ 4,670,433**	**$ 4,664,040**	**1%**
ENG-TRAFFIC ENGINEERING					
PERSONNEL	$ 1,319,762	$ 1,602,103	$ 1,602,103	$ 1,665,171	4%
BENEFITS	$ 484,012	$ 591,105	$ 591,105	$ 669,662	13%
OPERATING	$ 1,928,732	$ 1,978,322	$ 1,992,197	$ 2,214,423	12%
OUTLAY	$ 15,625	$ -	$ -	$ -	-%
ENG-TRAFFIC ENGINEERING	**$ 3,748,131**	**$ 4,171,530**	**$ 4,185,405**	**$ 4,549,256**	**9%**
ENGINEERING TOTAL	**$ 7,695,902**	**$ 8,780,589**	**$ 8,855,839**	**$ 9,213,296**	**5%**

Authorized Positions	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Engineering	38.00	40.00	40.00	38.00	-2.00
Traffic	25.00	25.00	25.00	25.00	0.00
Engineering Total	**63.00**	**65.00**	**65.00**	**63.00**	**-2.00**

Division Description

The **Engineering** division is comprised of an Administrative, Plan Review, Construction Management sections and the Capital Project group which includes Project Management and Design sections as well as a Geomatics section.

The **Traffic Engineering** division is comprised of three sections: Intelligent Transportation System (ITS) Management, (Traffic Signals, CCTV and City ornamental streetlights) Signs and Pavement markings, Neighborhood Traffic Management and Street Lighting program management. The division also participates in Development Review Services and administers the SafeLight program, which is appropriated in the Special Purpose fund.

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Base Budget Adjustments

A. Mid-Year Position Realignment

Total Cost: $0.00

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

Description: A realignment of positions was authorized mid-year FY25. This included adding an additional level of supervision in both the Geomatics and Construction Management divisions providing a balance between daily supervisory tasks with leadership tasks such as process improvement and monitoring industry standards. The realignment was achieved by reclassifying two existing positions: the Survey Project Manager was reclassified to Assistant City Surveyor and the Construction Inspector was reclassified to Construction Inspection Manager. Project Engineers were reclassified to a higher classification to reflect the necessity of obtaining a Professional Engineer (PE) Certification, distinguishing them from Project Managers who are not required to hold this certification. Lastly, the Plan Review Engineer and Construction Manager positions were increased one classification to better align them with the responsibilities of a division head. To fund this realignment, the department eliminated a vacant Fiscal Support Specialist position.

B. One-time funding Removal: New Employee Outfitting

Total Cost: ($6,450)

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

Description: A total of $6,450 was removed from the budget related to technology purchases for the Project Engineer and Engineering Associate positions authorized in FY25.

Budget Modifications

A. Electricity Rate Increase & Assets

Total Cost: $200,600

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

Description: Funding totaling $200,600 has been approved to enhance the existing utility budget allocated for street lighting, traffic signals, and city-owned traffic monitoring cameras. In recent years, there has been a notable increase in electricity rates; however, funding has not kept pace with these rising costs. In FY25, the first city-owned traffic monitoring camera was incorporated into the Intelligent Transportation System (ITS) in response to increased development activities.

B. Transportation Mobility Project Engineer

Total Cost: $(138,282)

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

Description: In FY25, a $20 increase in the motor vehicle fee was proposed to support a new neighborhood traffic management initiative. To facilitate this, two new roles were established: a Transportation Mobility Planner and a Transportation Mobility Project Engineer. However, due to the specialized skills required for these positions and the competitive job market, both roles have remained unfilled. Consequently, staff recommends reallocating all funds from the motor vehicle fee increase to local street programs and services for FY26, resulting in the elimination of the Transportation Mobility Project Engineer position.

C. Professional Services

Total Cost: $(6,161)

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

Description: A total of $6,161 has been cut from the Professional Services section of the department's budget, which originally stood at $10,028. This section has typically been reserved for consulting services aimed at addressing issues that surpass the expertise available in-house, such as structural, geotechnical, and environmental engineering.

Consequently, internal departments will now have to find funding for external engineering services within their own budgets. The remaining amount in this line is $3,867.

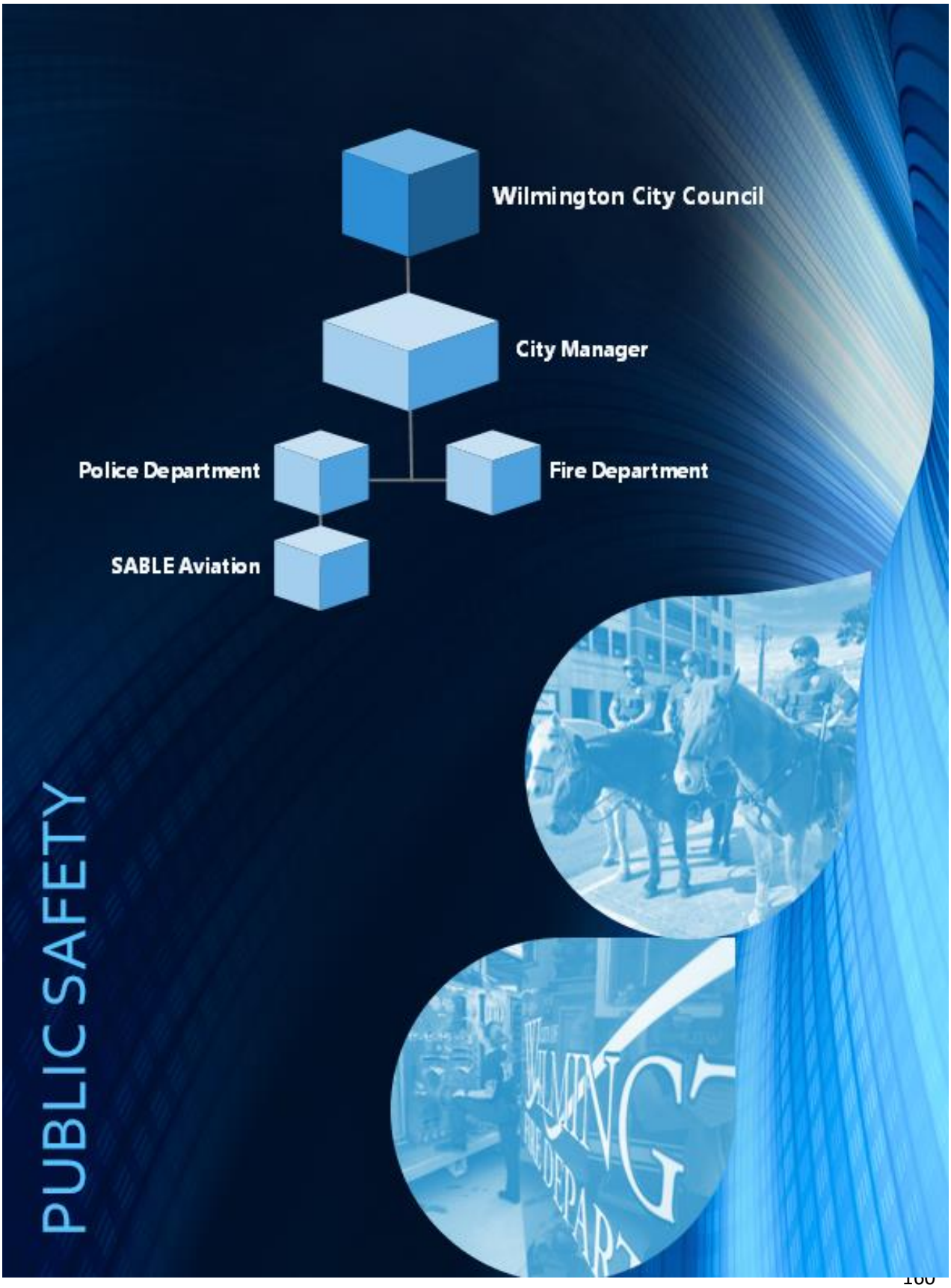
D. Repair and Maintenance

Total Cost: $(5,324)

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

Description: A total of $5,324 has been removed from the Traffic Engineering Repair and Maintenance budget. This budget has historically been allocated for contracted projects related to pavement marking and signage that go beyond the scope of in-house capabilities.

As this line was used to hire contractors for certain projects, cutting funds from this line could require investments to improve internal operations to meet this need. The remaining budget for this line is $16,341.


Wilmington City Council
City Manager
Police Department
Fire Department
SABLE Aviation
PUBLIC SAFETY

POLICE DEPARTMENT

The **Police Department** provides a wide array of services aimed at protecting Wilmington residents and visitors through the prevention and reduction of crime, the enforcement of laws and the promotion of community safety and wellbeing. Led by the Chief of Police, the department promotes Community Policing by targeting illegal drug activities, violent street crimes and other quality of life problems.

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
PD-OFFICE OF THE CHIEF					
PERSONNEL	$ 2,099,562	$ 2,320,191	$ 2,287,191	$ 2,219,466	-4%
BENEFITS	$ 811,868	$ 815,668	$ 815,668	$ 823,376	1%
OPERATING	$ 431,159	$ 492,277	$ 516,841	$ 495,766	1%
PD-OFFICE OF THE CHIEF Total	**$ 3,342,589**	**$ 3,628,136**	**$ 3,619,700**	**$ 3,538,608**	**-2%**
PD-ADMIN SUPPORT					
PERSONNEL	$ 1,866,575	$ 1,987,794	$ 1,987,794	$ 2,090,293	5%
BENEFITS	$ 649,309	$ 706,802	$ 706,802	$ 788,550	12%
OPERATING	$ 6,118,965	$ 7,223,514	$ 7,390,184	$ 7,699,656	7%
OUTLAY	$ 4,259,191	$ 38,000	$ 40,051	$ 38,000	0%
PD-ADMIN SUPPORT Total	**$ 12,894,039**	**$ 9,956,110**	**$ 10,124,831**	**$ 10,616,499**	**7%**
PD-INVESTIGATIVE BUREAU					
PERSONNEL	$ 2,649,179	$ 3,018,366	$ 3,018,366	$ 2,713,339	-10%
BENEFITS	$ 925,562	$ 1,090,220	$ 1,090,220	$ 989,127	-9%
OPERATING	$ 62,285	$ 179,166	$ 165,897	$ 176,227	-2%
PD-INVESTIGATIVE BUREAU Total	**$ 3,637,027**	**$ 4,287,752**	**$ 4,274,483**	**$ 3,878,693**	**-10%**
PD-SPECIAL OPERATIONS					
PERSONNEL	$ 2,813,742	$ 2,945,647	$ 2,945,647	$ 3,541,560	20%
BENEFITS	$ 941,419	$ 1,009,499	$ 1,009,499	$ 1,265,624	25%
OPERATING	$ 161,187	$ 308,100	$ 232,888	$ 298,447	-3%
OUTLAY	$ -	$ 55,080	$ 49,480	$ -	-100%
PD-SPECIAL OPERATIONS Total	**$ 3,916,349**	**$ 4,318,326**	**$ 4,237,514**	**$ 5,105,631**	**18%**
PD-UNIFORM PATROL					
PERSONNEL	$ 9,479,235	$ 8,988,750	$ 8,988,750	$ 10,254,557	14%
BENEFITS	$ 3,276,371	$ 3,302,386	$ 3,302,386	$ 3,882,643	18%
OPERATING	$ 481,990	$ 567,915	$ 549,161	$ 592,176	4%
OUTLAY	$ 10,500	$ 12,000	$ 2,500	$ -	-100%
PD-UNIFORM PATROL Total	**$ 13,248,096**	**$ 12,871,051**	**$ 12,842,797**	**$ 14,729,376**	**14%**
PD-NARCOTICS INVESTIGATIONS					
PERSONNEL	$ 1,640,122	$ 1,904,205	$ 1,904,205	$ 1,961,335	3%
BENEFITS	$ 577,805	$ 680,958	$ 680,958	$ 724,084	6%
OPERATING	$ 102,099	$ 164,928	$ 145,691	$ 144,765	-12%
PD-NARCOTICS INVESTIGATIONS Total	**$ 2,320,026**	**$ 2,750,091**	**$ 2,730,854**	**$ 2,830,184**	**3%**

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
PD-TECHNOLOGY, TRAIN & RECRUIT					
PERSONNEL	$ 2,634,998	$ 2,159,036	$ 2,159,036	$ 2,246,133	4%
BENEFITS	$ 873,161	$ 732,694	$ 732,694	$ 850,411	16%
OPERATING	$ 265,992	$ 403,398	$ 386,719	$ 419,770	4%
PD-TECHNOLOGY, TRAIN & RECRUIT Total	**$ 3,774,150**	**$ 3,295,128**	**$ 3,278,449**	**$ 3,516,314**	**7%**
PD-SEPARATION ALLOWANCE					
PERSONNEL	$ 1,024,000	$ 988,000	$ 988,000	$ 1,142,000	16%
PD-SEPARATION ALLOWANCE Total	**$ 1,024,000**	**$ 988,000**	**$ 988,000**	**$ 1,142,000**	**16%**
POLICE TOTAL	**$ 44,156,276**	**$ 42,094,594**	**$ 42,096,628**	**$ 45,357,305**	**8%**

Authorized Positions	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Office of the Chief	22.00	23.00	31.00	29.00	-2.00
Administrative Services Bureau	42.64	42.64	42.64	42.64	0.00
Criminal Investigations	42.00	41.00	45.00	36.00	-9.00
Planning & Research	35.00	35.00	34.00	33.00	-1.00
Special Operations	43.48	43.48	44.48	42.38	-2.10
Uniform Patrol	152.00	152.00	137.00	152.00	15.00
Special Investigations	23.00	23.00	26.00	25.00	-1.00
Police Department Total	**360.12**	**360.12**	**360.12**	**360.02**	**-0.10**

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 continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Base Budget Adjustments

A. Rightsizing Warehouse Lease Annual Cost

Total Cost: $0.00

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

Description: A total of $51,775 of the department's fuel budget was shifted to support a full year lease agreement. A partial budget was estimated in FY24 for the last half of the year; however, the FY25 budget did not fund the full annual lease cost. This shift will correct the error. The full cost of the lease is just over $84,868 for FY26.

B. Reclassification:FTE Change

Total Cost: $0.00

Position(s): Full Time Equivalent: 0; Part-Time: -0.10

Description: In August of FY25, the Police department reclassified a vacant full-time Traffic Investigator position into two part-time Traffic Investigators at 0.45 FTE or 18 hours per week each. This reduces the city's FTE complement by 0.10.

C. Budget Adjustment:HOA Fees

Total Cost: $19,634

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

Description: A total of $19,634 of funding associated with the City's 414 Chestnut Street property, previously occupied by the Information Technology Department, has been shifted to the Police Department to cover ongoing HOA fees. This shift is the result of ongoing site consolidation following the acquisition and relocation of staff to the Skyline Center.

D. One-time Funding Removal: Bomb Suit

Total Cost: ($55,080)

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

Description: A total of $55,080 was removed related to the purchase of a Bomb-suit authorized in FY25. The Bomb suit replaced one of two in the Police Department that reached its service date in November 2024.

E. One-time Funding Removal:Horse Replacement Plan

Total Cost: $(12,000)

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

Description: A total of $12,000 of one-time funding was removed related to a 3 year plan to replace Police horses. Originally scheduled from FY22-FY24 the plan was extended one year to FY25.

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

SABLE	FY25 Adopted	FY26 Adopted	Change FY25 to FY26
Row Labels		**Current Budget**	
REVENUE			
OPERATING TRANSFER IN	$ (246,131)	$ (220,354)	-10%
RESTRICTED INTERGOV	$ (212,544)	$ (115,791)	-46%
REVENUE Total	**$ (458,675)**	**$ (336,145)**	**-27%**
APPROPRIATIONS			
PERSONNEL	$ 166,799	$ 131,396	-21%
BENEFITS	$ 54,656	$ 60,571	11%
OPERATING	$ 217,746	$ 136,391	-37%
RESERVE	$ 19,474	$ 7,787	-60%
APPROPRIATIONS Total	**$ 458,675**	**$ 336,145**	**-27%**
SABLE Total	**$ -**	**$ -**	**-%**

Authorized Positions	FY25 Adopted	FY26 Recommend	Change FY25 to FY26
Sable	2.00	2.00	0.00

Budget Overview

The General Fund is allocating $220,354 to the SABLE project within the Special Purpose Fund. The WPD's SABLE program is currently evolving from its initial focus on helicopters to exclusively utilizing unmanned aerial vehicles (UAVs/drones). This shift is necessitated by difficulties related to aging aircraft and staffing shortages for pilot roles, resulting in the return of helicopters assigned to this program, either completed or underway, to the program's federal partners.

The SABLE-UAV program has been functioning with part-time personnel and has successfully carried out a variety of missions, including traffic accident responses, search and rescue operations, execution of search warrants, fire scene assessments, and suspect investigations. The City of Wilmington, along with regional and federal partners, will continue to provide support for the program. In FY26, there is a decrease of $25,777 in the general fund transfer, bringing the total to $220,354. Additionally, regional funding has been reduced by $85,000, which corresponds to the lowered operational expenses of the program.

FIRE DEPARTMENT

The **Fire Department** provides a multitude of services dedicated to the life and property safety of residents and visitors by providing education and protection from fires and other related emergencies.

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
FD-ADMINISTRATION					
PERSONNEL	$ 484,347	$ 488,882	$ 488,882	$ 423,591	-13%
BENEFITS	$ 160,990	$ 157,019	$ 157,019	$ 141,098	-10%
OPERATING	$ 245,604	$ 267,045	$ 267,207	$ 267,150	0%
FD-ADMINISTRATION Total	**$ 890,941**	**$ 912,946**	**$ 913,108**	**$ 831,839**	**-9%**
FD-COMMUNITY RISK REDUCTION					
PERSONNEL	$ 97,215	$ 121,369	$ 121,369	$ 127,407	5%
BENEFITS	$ 36,080	$ 46,220	$ 46,220	$ 49,704	8%
OPERATING	$ 17,230	$ 16,808	$ 16,862	$ 16,841	0%
FD-COMMUNITY RISK REDUCTION	**$ 150,525**	**$ 184,397**	**$ 184,451**	**$ 193,952**	**5%**
FD-FIRE SUPPRESSION					
PERSONNEL	$ 13,239,837	$ 13,788,196	$ 13,626,655	$ 15,186,516	10%
BENEFITS	$ 4,664,152	$ 4,952,212	$ 4,952,212	$ 5,684,413	15%
OPERATING	$ 516,986	$ 512,283	$ 653,959	$ 656,612	28%
OUTLAY	$ 14,449	$ -	$ -	$ -	-%
FD-FIRE SUPPRESSION Total	**$ 18,435,423**	**$ 19,252,691**	**$ 19,232,826**	**$ 21,527,541**	**12%**
FD-SS-FLEET MAINTENANCE					
PERSONNEL	$ 206,749	$ 204,718	$ 204,718	$ 183,903	-10%
BENEFITS	$ 81,620	$ 81,637	$ 81,637	$ 78,348	-4%
OPERATING	$ 235,483	$ 265,844	$ 308,083	$ 284,395	7%
OUTLAY	$ -	$ -	$ -	$ -	-%
FD-SS-FLEET MAINTENANCE Total	**$ 523,852**	**$ 552,199**	**$ 594,438**	**$ 546,646**	**-1%**
FD-SUPPORT SERVICES					
PERSONNEL	$ 326,532	$ 341,638	$ 341,638	$ 255,265	-25%
BENEFITS	$ 107,266	$ 112,637	$ 112,637	$ 88,647	-21%
OPERATING	$ 2,374,474	$ 2,490,940	$ 2,468,867	$ 2,489,444	0%
OUTLAY	$ 163,933	$ 158,125	$ 156,842	$ 182,407	15%
FD-SUPPORT SERVICES Total	**$ 2,972,206**	**$ 3,103,340**	**$ 3,079,984**	**$ 3,015,763**	**-3%**
FD-TRAINING					
PERSONNEL	$ 346,223	$ 312,891	$ 312,891	$ 354,001	13%
BENEFITS	$ 119,821	$ 106,452	$ 106,452	$ 123,097	16%
OPERATING	$ 323,792	$ 339,797	$ 522,571	$ 359,267	6%
ALLOCATED COSTS	$ (20,000)	$ (20,000)	$ (20,000)	$ (20,000)	0%
FD-TRAINING Total	**$ 769,837**	**$ 739,140**	**$ 921,914**	**$ 816,365**	**10%**

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
FD-FIRE MARSHAL					
PERSONNEL	$ 742,329	$ 773,874	$ 773,874	$ 826,386	7%
BENEFITS	$ 251,174	$ 259,898	$ 259,898	$ 306,729	18%
OPERATING	$ 16,158	$ 17,086	$ 17,383	$ 17,282	1%
FD-FIRE MARSHAL Total	**$ 1,009,661**	**$ 1,050,858**	**$ 1,051,155**	**$ 1,150,397**	**9%**
FIRE TOTAL	**$ 24,752,443**	**$ 25,795,571**	**$ 25,977,876**	**$ 28,082,503**	**9%**

Authorized Positions	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Administration	6.00	5.00	5.00	4.00	-1.00
Community Risk Reduction	2.00	2.00	2.00	2.00	0.00
Fire Supression	208.44	209.44	209.44	209.96	0.52
Fire Marshal	10.94	9.94	9.94	9.45	-0.49
Fire Fleet Maintenance	3.00	3.00	3.00	3.00	0.00
Fire Support Services	4.00	4.00	4.00	3.00	-1.00
Fire Training	4.00	4.00	4.00	4.00	0.00
Fire Department Total	**238.38**	**237.38**	**237.38**	**235.41**	**-1.97**

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 continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Base Budget Adjustments

A. Light Vehicle

Total Cost: $0.00

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

Description: FY24 began a six year light vehicle replacement plan for the Fire Department to replace three vehicles per year plus participation in the city's vehicle replacement plan. FY24 allocated $193,505 for three vehicles plus the associated cost for insurance, fuel and fleet replacement plan. FY25's plan required $274,107. A shift of $55,561 has been approved for FY26.

B. Mandatory Overtime

Total Cost: $255,000

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

Description: Funding in the amount of $255,000 has been shifted from Sundry to cover some of Fire's mandatory overtime.

C. One-time Funding Removal: NHC Fleet Maintenance

Total Cost: ($31,500)

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

Description: A total of $31,500 was removed from the budget related to New Hanover County's (NHC) fire apparatus maintenance. In FY16, an interlocal agreement with NHC Fire Rescue authorizing the city to maintain a few apparatuses on a pilot basis was approved. The $50,000 budgeted ensured the estimated billable expenses could occur for this partnership. This service is no longer needed and stopped in FY24 at which time the revenue was removed but the expenditure was missed. This action corrects the error, but does leave $18,500 in the budget to add to the Fire Department's cancer

screening initiative. The additional funding will allow screenings for all uniformed firefighters to be increased to once every two years.

Budget Modifications

A. New Position: Administrative Technician

Total Cost: $6,319

Position(s): Full Time Equivalent: 1.0; Part-Time: 0.00

Description: An allocation of $51,174 has been approved to establish a new full-time Administrative Support Technician role within the Fire Marshal's Office. This position carries an annual salary of $36,171 along with associated benefits. To cover the majority of this cost, funding from two existing part-time administrative roles will be consolidated, with an additional $6,319 required to bridge the funding shortfall.

The new role will be formed by combining the current part-time Administrative position in the Fire Marshal's Office with the part-time administrative role under the Administrative Services Manager. This position is essential due to the rising number of Public Records Requests, which require an average of 225 hours of work annually to fulfill. Additionally, the role will continue to support grant writing and various administrative duties.

B. Reclassification:Project and Budget Analyst to Fire Administrative Services Manager

Total Cost: $10,446

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

Description: A budget shift of $10,446 is authorized to reclassify the department's incumbent Fire Project and Budget Analyst to Fire Administrative Services Manager. The position has an annual salary of $90,535 and associated benefits.

The new position will incorporate part of the duties of the previous Administrative Services Manager, but will focus on planning, directing, and coordinating the department's administrative programs, including fleet management and logistics. The position will oversee the department's operating budget, will manage the department's software systems, and will ensure the effective maintenance and repair of fire facilities.

C. Riverlights Station Operating Costs

Total Cost: $20,000

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

Description: Funding in the amount of $20,000 is being shifted to cover the rising costs of supplies at all of the department's fire stations, including the newest station at Riverlights.

D. Parts and Repair

Total Cost: $30,000

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

Description: A total of $30,000 has been approved for reallocation to address the increasing expenses associated with vehicle maintenance and repairs. In recent years, funds from other operating lines have been shifted into this line to accommodate these elevated costs.

E. Fire Cancer Screenings

Total Cost: $56,500

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

Description: A total of $56,500 is authorized to be shifted for cancer screenings for all uniformed Fire Department members. Data exists for the benefits of advanced screening and early cancer detection among firefighters. This funding would enable screenings to be done at least every two years for all uniformed firefighters.

F. New Position: Training Captain

Total Cost: $89,923

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

Description: A total of $89,923 is authorized to add a new Training Captain. The position has an annual salary of $66,675 and associated benefits and is being funded from an anticipated retirement.

The position will oversee the command training certification program, growing officer development, and ongoing professional development initiatives. This position will be essential for the department to properly implement a succession plan as recommended by the Commission on Fire Accreditation (CFAI).

G. Eliminate Ass't Chief - Support Services and Fire Administrative Services Manager Positions

Total Cost: $(265,790)

Position(s): Full Time Equivalent: -2.0; Part-Time: 0.00

Description: The department is authorized to reallocate a portion of the $265,790 in funds made available by the removal of two vacant positions. This funding shift will allow the department to better align other positions to meet operational demands.

H. Fire Engineer Position in the Training Division

Total Cost: $(87,828)

Position(s): Full Time Equivalent: -1.0; Part-Time:0.00

Description: A staffing reduction in the Fire Department's training division is authorized in the amount of $87,468, eliminating one assigned Fire Engineer position. The loss of this position will be offset by the new Training Captain position requested in the FY26 budget, which will better serve the department's operational needs.

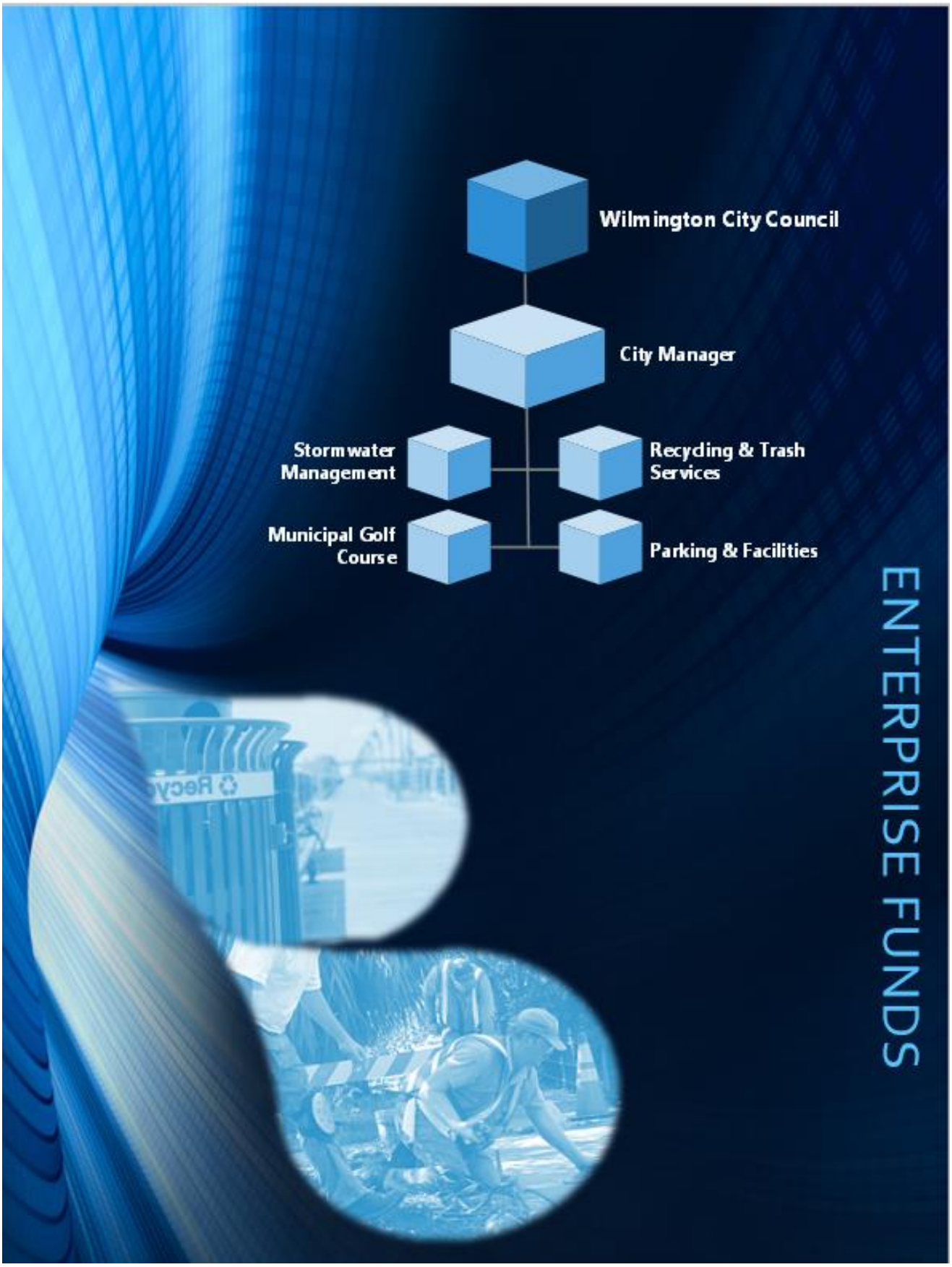
I. Reclass Fire Engineer Positions to Firefighter Positions

Total Cost: $(52,172)

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

Description: A total of $52,172 will be shifted out of Fire's budget as a result of reclassifying nine (9) Fire Engineer positions to Firefighter positions.

The department has faced ongoing challenges in filling Fire Engineer vacancies and is actively developing strategies to tackle this issue, such as implementing new training programs and promotional coaching sessions. During the budget development review, staff suggested reclassifying nine vacant Fire Engineer positions to Firefighter roles, enabling the hiring of additional graduates from the Fire Academy and contributing to a reduction in the department's overall vacancy rate.


Wilmington City Council
City Manager
Stormwater Management
Recycling & Trash Services
Municipal Golf Course
Parking & Facilities
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

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
STORMWATER UTILITY FEE	$(13,193,520)	$(13,426,170)	$(13,426,170)	$ (13,506,585)	1%
INSTALLMENT FINANCNG	$ (70,706)	$ -	$ -	$ -	-%
LICENSE FEE & PERMIT	$ (49,200)	$ (55,000)	$ (55,000)	$ (55,000)	0%
MISCELLANEOUS	$ (4,055)	$ -	$ -	$ -	-%
INTEREST EARNINGS	$ (774,151)	$ (300,000)	$ (300,000)	$ (315,000)	5%
APPROPR FUND BALANCE	$ -	$ (603,997)	$ (902,450)	$ (2,431,974)	303%
REVENUE Total	**$(14,091,631)**	**$(14,385,167)**	**$(14,683,620)**	**$ (16,308,559)**	**13%**
APPROPRIATIONS					
PW-STORM WATER MAINTENANCE					**-%**
PERSONNEL	$ 1,617,491	$ 2,372,702	$ 2,342,252	$ 2,557,522	8%
BENEFITS	$ 569,771	$ 862,626	$ 862,626	$ 944,843	10%
OPERATING	$ 1,954,793	$ 1,965,184	$ 2,040,300	$ 2,100,666	7%
OUTLAY	$ 31,772	$ -	$ 205,752	$ -	-%
NON-DEPARTMENTAL	$ 28,737	$ 47,000	$ 58,340	$ 47,000	0%
ALLOCATED COSTS	$ (23,151)	$ (23,151)	$ (23,151)	$ -	-100%
PW-STORM WATER MAINTENANCE Total	**$ 4,179,412**	**$ 5,224,361**	**$ 5,486,119**	**$ 5,650,031**	**8%**
PW-STORM WATER ENGINEERING					
PERSONNEL	$ 230,084	$ 326,261	$ 326,141	$ 242,722	-26%
BENEFITS	$ 83,398	$ 114,032	$ 114,032	$ 92,774	-19%
OPERATING	$ 123,796	$ 139,515	$ 140,203	$ 143,424	3%
ALLOCATED COSTS	$ (43,281)	$ (43,281)	$ (43,281)	$ (43,281)	0%
PW-STORM WATER ENGINEERING Total	**$ 393,998**	**$ 536,527**	**$ 537,095**	**$ 435,639**	**-19%**
PW-STORM WATER SERVICES					
PERSONNEL	$ 479,567	$ 544,488	$ 569,388	$ 619,749	14%
BENEFITS	$ 165,838	$ 195,778	$ 195,778	$ 231,552	18%
OPERATING	$ 499,443	$ 440,250	$ 546,397	$ 409,765	-7%
OUTLAY	$ -	$ 6,050	$ 6,050	$ -	-100%
ALLOCATED COSTS	$ (4,511)	$ (4,511)	$ (4,511)	$ (4,511)	0%
PW-STORM WATER SERVICES Total	**$ 1,140,336**	**$ 1,182,055**	**$ 1,313,102**	**$ 1,256,555**	**6%**
NONDEPARTMENTAL-MISCELLANEOUS					
NON-DEPARTMENTAL	$ -	$ 30,000	$ 30,000	$ 30,000	0%
RESERVE	$ -	$ 98,162	$ 3,262	$ 50,000	-49%
ALLOCATED COSTS	$ 1,530,129	$ 1,607,085	$ 1,607,085	$ 1,543,408	-4%
NONDEPARTMENTAL-MISCELLANEOUS Total	**$ 1,530,129**	**$ 1,735,247**	**$ 1,640,347**	**$ 1,623,408**	**-6%**

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
INTERFUND TRANSFERS					
TRANSFER TO CIP	$ 3,700,000	$ 4,076,387	$ 4,076,387	$ 5,790,836	42%
INTERFUND TRANSFERS Total	**$ 3,700,000**	**$ 4,076,387**	**$ 4,076,387**	**$ 5,790,836**	**42%**
DS-FISCAL AGENT FEES					
DEBT SERVICE	$ 2,787	$ 4,890	$ 4,869	$ 2,640	-46%
DS-FISCAL AGENT FEES Total	**$ 2,787**	**$ 4,890**	**$ 4,869**	**$ 2,640**	**-46%**
DS-INTEREST					
DEBT SERVICE	$ 676,677	$ 630,700	$ 630,700	$ 599,450	-5%
DS-INTEREST Total	**$ 676,677**	**$ 630,700**	**$ 630,700**	**$ 599,450**	**-5%**
DS-ISSUANCE COSTS					
DEBT SERVICE	$ 909	$ -	$ -	$ -	-%
DS-ISSUANCE COSTS Total	**$ 909**	**$ -**	**$ -**	**$ -**	**-%**
DS-MISCELLANEOUS					
DS-MISCELLANEOUS Total	**$ 71,320**	**$ -**	**$ -**	**$ -**	**-%**
DS-PRINCIPAL					
DEBT SERVICE	$ 950,000	$ 995,000	$ 995,000	$ 950,000	-5%
DS-PRINCIPAL Total	**$ 950,000**	**$ 995,000**	**$ 995,000**	**$ 950,000**	**-5%**
APPROPRIATIONS Total	**$ 12,645,568**	**$ 14,385,167**	**$ 14,683,620**	**$ 16,308,559**	**13%**
Grand Total	**$ (1,446,063)**	**$ -**	**$ -**	**$ -**	**-%**

Authorized Positions	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Stormwater Maintenance	49.48	46.48	46.48	48.48	2.00
Stormwater Engineering	7.00	9.00	9.00	7.00	-2.00
Stormwater Services	5.00	7.00	7.00	7.96	0.96
Stormwater Total	**61.48**	**62.48**	**62.48**	**63.44**	**0.96**

Division Descriptions

The core components of the ***Stormwater Services*** section include engineering, management and planning and capital improvements for both the stormwater and streets/sidewalk systems, as well as stormwater regulatory and enforcement activities, outreach and education, and watershed and water quality improvements.

The Public Works ***Stormwater Operations*** division is responsible for maintaining and improving the public drainage system and the street and sidewalk system. Maintenance activities consist of a variety of core components - open drainage, which includes ditches and ponds, closed drainage, which is comprised of underground pipes and culverts, asphalt street maintenance and concrete sidewalk maintenance.

The Public Works ***Stormwater Engineering*** division is responsible for video camera inspection, engineering, management and planning and capital improvements for both the stormwater and streets/sidewalk systems.

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Base Budget Adjustments

A. Reclassification: Stormwater Interns

Total Cost: $0.00

Position(s): Full Time Equivalent: 0; Part-Time: 0.96

Description: A shift of existing funds totaling $17,248 was authorized to reclassify two Stormwater interns to limited part time positions. One of these positions is managed by the IT (GIS) department, while performing assignments for the Stormwater division. The second position performs public outreach activities related to the National Pollutant Discharge Elimination Systems (NPDES) permitting.

The reclassification of these two interns recognizes the uniqueness of these two positions as both tend to be longer term commitments requiring more involvement and expertise than traditional intern positions. These positions have a pay grade of (N6) with an hourly rate of $20.14. This action increased the total authorized employee complement by 0.96 FTEs.

B. One-time Funding Removal: Transfer to Stormwater CP Fund

Total Cost: $(376,387)

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

Description: Historically the stormwater financial model requires a total of $3.7 million to be transferred from Stormwater Management to the Stormwater CIP maintenance project. In FY25, a total of $376,387 was required to complete an active project. This reduction aligns the budget to the standard $3.7 million built into the financial model.

C. One-time Funding Removal: New Employee Outfitting

Total Cost: $(6,050)

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

Description: A total of $6,050 of one-time funding was removed from the budget related to outfitting a new position with equipment purchases and technology for the NPDES Inspector reclassification position.

D. One-time Funding Removal: Training Certification

Total Cost: $(5,502)

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

Description: A total of $5,502 of one-time funding was removed from the budget for FY25 relating to "Train the Trainer" Operator Training Certification.

E. One-time Funding Removal: New Employee Outfitting

Total Cost: $(5,215)

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

Description: A total of $5,215 was removed from the budget related to the project manager position authorized in FY25. Funding was for outfitting the employee with technology and office supplies.

F. One-time Funding Removal: Arbitrage Study

Total Cost: $(2,250)

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

Description: A total of $2,250 of one-time funding was removed from the fiscal agent budget for a 10-year debt arbitrage study performed in the prior year.

Budget Modifications

A. Temporary Contract Labor

Total Cost: $40,144

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

Description: A total of $64,000 was authorized, of which $23,856 was from existing funds, to support three temporary part-time labor positions that maintain aquatic vegetation around Stormwater facilities. In the past these activities were reliant on salary savings to fund a portion of this labor contract. This funding will allow the Stormwater division to adequately plan for an entire year of activity for these positions without having to shift funds from other appropriate activities.

As the amount of non-permeable surfaces continues to increase, the amount of nutrient run-off in local waterways and retention areas has contributed to significant algae and other aquatic vegetation growth. These positions are used to control this growth, particularly following heavy rainstorms and hurricane.

B. CIP Transfer

Total Cost: $2,090,836

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

Description: An amount totaling $2,431,974 was authorized as a one-time transfer from fund balance to CIP for drainage projects. A portion of this funding totaling $2,090,836 is devoted to the Clear Run Branch Drainage project. In addition, a total of $341,138 of existing funding was appropriated to restore the stormwater rehabilitation transfer total to $3.7 million.

C. Funding Shift: Pothole Operating Funds

Total Cost: $0.00

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

Description: Funding in the amount of $23,151 is authorized to cover a portion of the pothole repair program funding that was previously funded by the Public Works Streets Division's operating budget through indirect cost. Funding is being redirected to support General Funds operations.

RECYCLING AND TRASH SERVICES FUND

The City of Wilmington's **Recycling and Trash Services** (RTS) Fund oversees the collection and disposal of City solid waste customer refuse. The division also oversees recycling, yard waste and bulky collection.

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
CHARGES FOR SERVICE	$(12,198,753)	$(11,826,583)	$(11,826,583)	$ (12,158,086)	3%
INTEREST EARNINGS	$ (312,647)	$ (113,000)	$ (113,000)	$ (180,000)	59%
MISCELLANEOUS	$ (17,406)	$ (12,116)	$ (12,116)	$ (14,500)	20%
OPERATING TRANSFR IN	$ (538,366)	$ (538,366)	$ (538,366)	$ (538,366)	0%
RESTRICTED INTERGOV	$ (94,479)	$ (89,000)	$ (89,000)	$ (98,000)	10%
APPROPR FUND BALANCE	$ -	$ -	$ (39,040)	$ -	-%
APPROPRIATIONS					
PW-RECYCLING & TRASH SVCS ADMN					
PERSONNEL	$ 406,260	$ 415,206	$ 415,206	$ 436,271	5%
BENEFITS	$ 139,858	$ 143,667	$ 143,667	$ 159,903	11%
OPERATING	$ 89,080	$ 136,645	$ 144,258	$ 140,717	3%
PW-RECYCLING & TRASH SVCS ADMN	**$ 635,197**	**$ 695,518**	**$ 703,131**	**$ 736,891**	**6%**
PW-RTS-CUSTOMER REFUSE					
PERSONNEL	$ 1,022,348	$ 1,287,683	$ 1,222,683	$ 1,301,473	1%
BENEFITS	$ 396,070	$ 478,757	$ 478,757	$ 492,946	3%
OPERATING	$ 2,753,439	$ 3,143,377	$ 3,344,734	$ 3,110,140	-1%
NON-DEPARTMENTAL	$ 64,944	$ 66,000	$ 66,000	$ 66,000	0%
PW-RTS-CUSTOMER REFUSE	**$ 4,236,801**	**$ 4,975,817**	**$ 5,112,174**	**$ 4,970,559**	**0%**
PW-RTS-RECYCLING					
PERSONNEL	$ 249,838	$ 269,313	$ 269,313	$ 323,192	20%
BENEFITS	$ 84,071	$ 93,464	$ 93,464	$ 120,798	29%
OPERATING	$ 533,170	$ 736,947	$ 740,800	$ 739,602	0%
PW-RTS-RECYCLING	**$ 867,079**	**$ 1,099,724**	**$ 1,103,577**	**$ 1,183,592**	**8%**
PW-RTS-YARD WASTE					
PERSONNEL	$ 781,765	$ 976,636	$ 926,636	$ 1,027,996	5%
BENEFITS	$ 303,391	$ 362,052	$ 362,052	$ 416,379	15%
OPERATING	$ 1,097,624	$ 1,094,745	$ 1,094,745	$ 1,170,066	7%
PW-RTS-YARD WASTE	**$ 2,182,780**	**$ 2,433,433**	**$ 2,383,433**	**$ 2,614,441**	**7%**
PW-RTS-DOWNTOWN COLLECTION					
PERSONNEL	$ 560,991	$ 618,173	$ 618,173	$ 653,187	6%
BENEFITS	$ 225,225	$ 239,758	$ 239,758	$ 274,196	14%
OPERATING	$ 591,651	$ 421,803	$ 531,803	$ 468,247	11%
PW-RTS-DOWNTOWN COLLECTION	**$ 1,377,867**	**$ 1,279,734**	**$ 1,389,734**	**$ 1,395,630**	**9%**

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
PW-RTS-BULKY/METAL COLLECTION					
PERSONNEL	$ 318,851	$ 387,187	$ 387,187	$ 410,797	6%
BENEFITS	$ 122,479	$ 140,438	$ 140,438	$ 161,310	15%
OPERATING	$ 283,560	$ 377,607	$ 331,022	$ 354,014	-6%
PW-RTS-BULKY/METAL COLLECTION	**$ 724,889**	**$ 905,232**	**$ 858,647**	**$ 926,121**	**2%**
NONDEPARTMENTAL-MISCELLANEOUS					
ALLOCATED COSTS	$ 943,070	$ 1,022,835	$ 1,022,835	$ 1,106,547	8%
NON-DEPARTMENTAL	$ 71,105	$ 15,500	$ 44,574	$ 15,500	0%
RESERVE FUND BALANCE	$ -	$ 151,272	$ -	$ 39,671	-74%
NONDEPARTMENTAL-MISCELLANEOUS	**$ 1,014,175**	**$ 1,189,607**	**$ 1,067,409**	**$ 1,161,718**	**-2%**
APPROPRIATIONS Total	**$ 11,038,789**	**$ 12,579,065**	**$ 12,618,105**	**$ 12,988,952**	**3%**
RECYCLING & TRASH TOTAL	**$ (2,122,861)**	**$ -**	**$ (0)**	**$ -**	**-%**

Authorized Positions	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY24 to FY26
Bulky Waste Collection	8.00	8.00	8.00	8.00	0.00
Customer Refuse	26.00	26.00	26.00	27.00	1.00
Downtown Collection	11.00	11.00	11.00	11.00	0.00
Recycling	5.00	5.00	5.00	5.00	0.00
Solid Waste Administration	6.00	6.00	6.00	5.00	-1.00
Yard Waste	19.00	19.00	19.00	20.00	1.00
Recycling & Trash Services Total	**75.00**	**75.00**	**75.00**	**76.00**	**1.00**

Division Description

The primary responsibility of the ***Recycling & Trash Services 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 continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Budget Modifications

A. Rubicon SmartCity Technology

Total Cost: $7,218

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

Description: A total of $54,356 was authorized for the purchase and implementation of the Rubicon SmartCity Technology on Recycling and Trash Services (RTS) equipment. A portion of this total, $47,138, was funded though shift of existing funding from other program areas in an attempt to improve service delivery.

This enhancement uses GIS tracking data collection to develop enhanced route schedules and collection practices that will allow the allow the division to maximize its human and equipment resources as the City's population and customer base continues to grow.

B. New Position: Recycling and Trash Services (RTS) Manager

Total Cost: $82,742

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

Description: A total of $82,742 was authorized for the creation of a new RTS Manager position. This total includes an ongoing annual salary of $58,000 plus benefits and one-time expenses totaling $2,760 for computer equipment to outfit the position. This position will supplement the existing RTS supervision team by providing oversight and planning for a group of direct reports.

As the City's population has grown, the demands for operating the safe and sanitary collection of waste and recyclables have stretched the management resources of the department to a breaking point. The addition of this position will allow for enhancement of planning and customer service, reduce the number of direct reports per manager, and allow for some continuity during times when other managers are on leave.

GOLF COURSE FUND

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
GREENS/CONCESSIONS	$ (2,556,970)	$ (2,371,753)	$ (2,371,753)	$ (2,530,417)	7%
INTEREST EARNINGS	$ (120,280)	$ (15,000)	$ (15,000)	$ (15,000)	0%
OPERATING TRANSFR IN	$ -	$ (400,000)	$ (400,000)	$ -	-100%
APPROPR FUND BALANCE	$ -	$ (820,000)	$ (822,216)	$ (200,000)	-76%
REVENUE Total	**$ (2,677,250)**	**$ (3,606,753)**	**$ (3,608,969)**	**$ (2,745,417)**	**-24%**
APPROPRIATIONS					
PERSONNEL	$ 652,370	$ 757,264	$ 757,264	$ 784,515	4%
BENEFITS	$ 201,847	$ 236,320	$ 236,320	$ 265,165	12%
OPERATING	$ 909,280	$ 953,874	$ 986,090	$ 1,067,806	12%
OUTLAY	$ -	$ 30,000	$ -	$ -	-100%
NON-DEPARTMENTAL	$ 2,094	$ 8,000	$ 8,000	$ 8,000	0%
RESERVE	$ -	$ 81,096	$ 81,096	$ -	-100%
TRANSFER TO CIP	$ 271,818	$ 1,540,199	$ 1,540,199	$ 619,931	-60%
APPROPRIATIONS Total	**$ 2,037,409**	**$ 3,606,753**	**$ 3,608,969**	**$ 2,745,417**	**-24%**
GOLF COURSE TOTAL	**$ (639,840)**	**$ -**	**$ -**	**$ -**	**-%**

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Authorized Positions	**14.88**	**14.88**	**14.88**	**14.88**	**0.00**

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Base Budget Adjustments

A. One-Time Funding Removal: Transfer to Golf CIP Maintenance Project

Total Cost: $(1,188,298)

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

Description: A total of $1,188,298 was removed from the budget related to a Golf CP project to improve the course's irrigation system. This total comes from the funds diverted to the Golf CP Project fund minus $351,901 for the updated indirect cost.

B. One-Time Funding Removal: Golf Course 100 Year Celebration

Total Cost: ($35,200)

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

Description: A total of $35,200 was removed from the budget associated with the 100 Year Golf Course Anniversary celebration that occurred in FY25.

C. One-time Funding Removal: Golf Cart Maintenance

Total Cost: ($5,000)

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

Description: A total of $5,000 of one-time funding was removed from the budget related to Golf Cart Maintenance. The $5,000 was authorized in FY25 to bridge a six month gap between contracts. The new lease began in January 2025 and the maintenance will be covered under warranty.

Budget Modifications

A. Electric Utility Increase

Total Cost: $2,058

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

Description: An amount of $2,058 has been authorized to address electric utility expenses. Given the rising costs, it is clear that there is a necessity to accommodate the current pricing.

B. Non-Capital Land Improvement

Total Cost: $10,000

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

Description: A total of $10,000 has been approved to make small scale improvements to the Municipal Golf Course, to include drainage, resodding, and small construction. The Golf Course Advisory Board recommended this request.

C. CIP Maintenance Project Funds

Total Cost: $22,134

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

Description: A distribution of $100,000 from the fund's projected indirect costs is authorized to promote future upgrades at the Municipal Golf Course. This includes over $68,000 to be allocated to the Golf's CIP maintenance project and roughly $30,000 included in the operating budget for operating needs, such as non-capital improvements. To align these allocations with existing revenues, $45,896 will also be transferred from the reserve line for forthcoming CIP maintenance projects, leading to a net increase of $22,134.

D. Increased Sales Merchandise

Total Cost: $35,000

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

Description: A total of $35,000 has been approved for increased inventory and merchandise upgrades. Pro Shop sales have increased in recent years and continuing to invest in the availability of merchandise will allow for sales revenues to continue to grow.

E. Contract: Golf Cart Lease

Total Cost: $43,090

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

Description: A total of $43,090 was approved for an increase to the Golf Course's golf cart lease contract. The lease began in FY25 and provides for 72 golf carts and one beverage cart and has a monthly cost of $7,914, which is an increase over the previous lease amount. The new golf carts will contribute to an improved customer experience and will reduce the overall maintenance costs experienced with the older golf carts.

F. Debt Service Repayment

Total Cost: $200,000

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

Description: A sum of $200,000 has been allocated from the unassigned fund balance to finance 50% of the loan provided to the Golf fund by Debt Service for the Irrigation Project in FY25. The unassigned fund balance has adequate resources to facilitate a two-year repayment period starting in FY26, as opposed to a four-year repayment schedule.

PARKING FUND

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
PARKING FEES	$ (5,476,443)	$ (6,044,151)	$ (6,044,151)	$ (6,250,531)	3%
FINES & FORFEITS	$ (656,744)	$ (609,900)	$ (609,900)	$ (644,900)	6%
MISCELLANEOUS	$ (1,374)	$ -	$ -	$ -	-%
INTEREST EARNINGS	$ (613,875)	$ (120,000)	$ (120,000)	$ (120,000)	0%
OPERATING TRANSFER IN	$ (2,387,966)	$ (2,134,128)	$ (2,134,128)	$ (2,111,930)	-1%
APPROPR FUND BALANCE	$ -	$ (2,296,947)	$ (2,724,537)	$ (786,554)	-66%
REVENUE Total	**$ (9,136,401)**	**$ (11,205,126)**	**$ (11,632,716)**	**$ (9,913,915)**	**-12%**
APPROPRIATIONS					
PERSONNEL	$ 118,789	$ 190,248	$ 211,620	$ 146,975	-23%
BENEFITS	$ 36,555	$ 61,093	$ 61,093	$ 53,611	-12%
OPERATING	$ 3,232,849	$ 4,594,589	$ 4,927,658	$ 4,671,788	2%
OUTLAY	$ -	$ 400,000	$ 400,000	$ 100,000	-75%
NON-DEPARTMENTAL	$ 18,104	$ 13,589	$ 13,589	$ 13,589	0%
RESERVE	$ -	$ 75,133	$ 48,282	$ 71,876	-4%
DEBT SERVICE	$ 3,031,035	$ 3,085,951	$ 3,085,951	$ 3,043,555	-1%
TRANSFER TO	$ 900,000	$ 2,550,000	$ 2,650,000	$ 1,550,000	-39%
ALLOCATED COSTS	$ 94,949	$ 234,523	$ 234,523	$ 262,521	12%
APPROPRIATIONS Total	**$ 7,432,280**	**$ 11,205,126**	**$ 11,632,716**	**$ 9,913,915**	**-12%**
Parking Total	**$ (1,704,121)**	**$ -**	**$ -**	**$ -**	**-%**

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Authorized Positions	**3.00**	**3.00**	**3.00**	**2.00**	**-1.00**

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Base Budget Adjustments

A. One-time Funding Removal: Transfer to Debt Service Fund

Total Cost: $(2,000,000)

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

Description: An amount of $2,000,000 has been deducted from the budget, which pertains to a one-time transfer from Parking to reimburse the $2,000,000 that was borrowed from the Debt Service Fund over the past decade. This funding has been allocated to repay debts associated with the Water Street and Riverplace parking decks.

B. One-time Funding Removal: Security Cameras

Total Cost: $(300,000)

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

Description: A total of $300,000 was removed from the budget related to FY25's authorization for security camera upgrades to the Skyline Center Parking Deck.

Budget Modifications

A. Credit Card and Banking Fees

Total Cost: $20,000

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

Description: Funding of $92,165 is authorized to address an increase in credit card fees linked to parking operations. An internal reallocation of $72,165 was made from property insurance, along with an additional authorization of $20,000 to further support this initiative.

As the city grows and the use of more customer-friendly applications like Text2Park increases, the costs related to processing credit payments have risen. The revenue generated will be allocated to cover the expenses incurred from accepting debit and credit cards at pay stations and meters.

B. Contract Increase: Parking Operator Services

Total Cost: $66,318

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

Description: An approved increase of $66,318 has been allocated for parking contractor services. For FY26, the current parking operations contract includes a five percent increase compared to FY25. Furthermore, as the City broadens its paid parking areas, there is a necessity for additional staffing, enforcement, and revenue collection to ensure smooth operations.

C. Parking Deck Structural Maintenance

Total Cost: $500,000

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

Description: Approved is $500,000 to establish funding for ongoing structural repairs, maintenance and upgrades to the Skyline parking deck. A portion of this funding will also be used to perform structural assessments to ensure ongoing integrity and safety of the structure for the public.

The Skyline parking deck is now twenty years old and was originally designed as a private lot not accessible by the public. Now, as the City leverages this location as the premier northern downtown parking facility, the need for investment in ongoing maintenance is necessary for both safety and revenue generation.

D. Debt Service Transfer

Total Cost: $500,000

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

Description: A total of $500,000 was authorized as a one-time transfer from the Parking Fund to the Debt Service Fund to accelerate the repayment of obligations associated with the Skyline Parking Deck.

E. Position: Fiscal Support Specialist

Total Cost: $(76,937)

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

Description: A total of $76,937 was eliminated from the budget due to the removal of the Fiscal Support Specialist position within the Parking division.

This reduction represents a collaboration between two departments aimed at enhancing efficiency by consolidating tasks under a single staff member, which will be housed in the City's Human Resources department.

F. Position: Administrative Support Specialist

Total Cost: $0.00

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

Description: A total of $38,979 has been reduced from the General fund to be supported by the Parking Fund. This funding will continue to support the Administrative Support Specialist position at the Human Resources front desk. This initiative represents a collaboration between two departments aimed at enhancing efficiency by consolidating tasks under a single staff member. The Human Resources role will not only maintain front desk support but will also assume administrative responsibilities for Parking, including invoicing and taking notes for committee meetings.

G. Indirect Cost Reduction

Total Cost: $0.00

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

Description: A total of $8,115 in indirect cost was reduced from the Parking budget resulting from the elimination of the Fiscal Support Specialist position. In an effort to improve efficiency and task consistency, the administrative support roles for two departments were consolidated into a single role that will support completion of related cross departmental tasks.

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

OTHER FUNDS

FLEET MAINTENANCE & REPLACEMENT FUND

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
CHARGES FOR SERVICE	$ (8,219,998)	$ (8,316,013)	$ (8,316,013)	$ (9,035,149)	9%
INTEREST EARNINGS	$ (947,440)	$ -	$ -	$ -	-%
MISCELLANEOUS	$ (526,938)	$ (5,000)	$ (5,000)	$ (5,000)	0%
APPROPR FUND BALANCE	$ -	$ (5,504,140)	$ (8,844,243)	$ (2,966,479)	-46%
REVENUE Total	**$ (9,694,375)**	**$ (13,825,153)**	**$ (17,165,256)**	**$ (12,006,628)**	**-13%**
APPROPRIATIONS					
OPERATING	$ 2,449,564	$ 3,023,832	$ 3,894,871	$ 1,947,429	-36%
PERSONNEL	$ 657,380	$ 815,206	$ 815,206	$ 868,414	7%
BENEFITS	$ 242,514	$ 303,890	$ 303,890	$ 336,264	11%
OUTLAY	$ 5,590,802	$ 9,237,051	$ 12,046,615	$ 8,348,521	-10%
NON-DEPARTMENTAL	$ 25,816	$ 6,000	$ 6,000	$ 6,000	0%
RESERVE FUND BALANCE	$ -	$ 439,174	$ 98,675	$ 500,000	14%
APPROPRIATIONS Total	**$ 8,966,075**	**$ 13,825,153**	**$ 17,165,256**	**$ 12,006,628**	**-13%**
FLEET TOTAL	**$ (728,300)**	**$ -**	**$ 0**	**$ -**	**-%**

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Authorized Positions	**13.00**	**13.00**	**13.00**	**13.00**	**0.00**

Budget Overview

The City continues to invest in the workforce by funding a market adjustment. Additionally, adjustments were made to various internal services charges associated with technology management fees, insurance liabilities, fuel and central fleet as a cost of doing business. This budget continues core services.

Base Budget Adjustments

A. Rolling Stock and Parts Replacement

Total Cost: $(2,008,704)

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

Description: Authorized in this budget is a decrease totaling $2,008,704 for the purchase of replacement vehicles and parts. Of this amount, 44% ($888,530) is related to a reduction in the WFD Fleet replacement account. An additional 36% ($725,000) is comprised of parts invoiced to other departments.

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

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
PROPERTY TAX	$ (18,687,610)	$ (22,407,851)	$ (21,833,290)	$ (20,284,229)	-9%
OPERATING TRANSFR IN	$ (20,957,332)	$ (13,334,832)	$ (16,611,637)	$ (19,534,832)	46%
INSTALLMENT FINANCNG	$ (11,104,554)	$ -	$ -	$ -	-%
INTEREST EARNINGS	$ (1,425,813)	$ (760,861)	$ (760,861)	$ (694,978)	-9%
MISCELLANEOUS	$ (1,771,503)	$ (1,925,000)	$ (1,925,000)	$ (1,925,000)	0%
APPROPR FUND BALANCE	$ -	$ -	$ (8,421)	$ (685,090)	-%
REVENUE Total	**$ (53,946,812)**	**$ (38,428,544)**	**$ (41,139,209)**	**$ (43,124,129)**	**12%**
APPROPRIATIONS					
DEBT SERVICE	$ 39,529,659	$ 28,987,527	$ 29,024,366	$ 35,357,403	22%
NON-DEPARTMENTAL	$ 172,008	$ 210,920	$ 222,119	$ 176,131	-16%
RESERVE FUND BALANCE	$ -	$ 1,046,826	$ 3,709,453	$ 499,028	-52%
TRANSFER TO	$ 9,191,642	$ 7,993,177	$ 7,993,177	$ 6,881,298	-14%
ALLOCATED COSTS	$ 212,214	$ 190,094	$ 190,094	$ 210,269	11%
APPROPRIATIONS Total	**$ 49,105,523**	**$ 38,428,544**	**$ 41,139,209**	**$ 43,124,129**	**12%**
DEBT SErVICE TOTAL	**$ (4,841,289)**	**$ -**	**$ 0**	**$ -**	**-%**

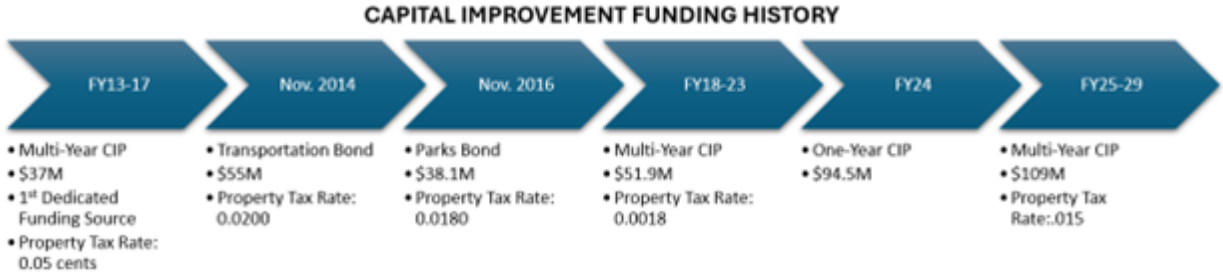
Budget Overview

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.

FY26 Budget

The Debt Service Fund will appropriate approximately $42.7 million to cover current and future debt obligations associated with the Capital Improvement Program in FY26. For FY25, the dedicated property tax rate for Debt Service activities was set at 9.5 cents. As a result of the revaluation impacting FY26, the rate was first modified to a net neutral rate of 6.37 cents and subsequently lowered to 5.77 cents for FY26 following an ongoing assessment of the City's financial strategies. Continued for FY26 is the 1 cent maintenance dedication allocated in FY25, which now totals 0.67 cents with the reevaluation.

Debt Service is supporting several of the CIP initiatives to include fund transfers approximating $6.88 million to the capital funds in FY26. The transfers include $1.79 million to the CP Streets, Sidewalks, and Trails Fund for street, brick street and downtown alley repairs, $2.74 million to CP Public Improvements for bridge repairs and Riverwalk structural improvements, $153 thousand to Building Improvements and $78 thousand for CP Parks & Recreation for park facilities maintenance.

The Parking fund is in a strong position and is moving to a point where it can be a more self-sufficient enterprise fund, including the payment of a portion of its own debt. It now has the potential to expedite the repayment of a portion of the Skyline Parking deck debt payment. An annual review will be conducted for the $500,000, but a one-time payment of this amount will release a very small fraction of a cent, equating to $105,464, which can be redirected to the General Fund.

The General Fund will transfer its continued $9.3 million to cover obligations, to support the potential property purchase. Revenue from rent associated with the potential property purchase was also included at $1.8 million.

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

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
COMPUTER REPLACEMENT	$ (817,876)	$ (811,668)	$ (811,668)	$ (818,785)	1%
TRANSFER IN FROM GENERAL	$ (563,724)	$ (638,311)	$ (638,311)	$ (612,679)	-4%
INTEREST EARNINGS	$ (42,616)	$ -	$ -	$ -	-%
OTHER LONG TERM OBLG	$ (2,271,812)	$ -	$ -	$ -	-%
APPROPR FUND BALANCE	$ -	$ (507,850)	$ (507,850)	$ (464,165)	-9%
REVENUE Total	**$ (3,696,029)**	**$ (1,957,829)**	**$ (1,957,829)**	**$ (1,895,629)**	**-3%**
APPROPRIATIONS					
OPERATING	$ 472,200	$ 1,907,829	$ 1,862,939	$ 1,845,629	-3%
RESERVE	$ -	$ 50,000	$ 50,000	$ 50,000	0%
OUTLAY	$ 2,315,793	$ -	$ 44,890	$ -	-%
DEBT SERVICE	$ 856,061	$ -	$ -	$ -	-%
APPROPRIATIONS Total	**$ 3,644,054**	**$ 1,957,829**	**$ 1,957,829**	**$ 1,895,629**	**-3%**
IT TECH TOTAL	**$ (51,975)**	**$ -**	**$ -**	**$ -**	**-%**

Budget Overview

The ***FY26 Recommended Budget*** reflects a decrease of $62,200 under FY25's Adopted budget. The IT Department's Technology Fund's FY26 budget continues to incorporate an appropriation to maintain the 'PC as a Service' program. This will continue to improve upon current practices of computer replacement to include accelerating replacement from five to four years, reducing city inventory and transitioning to a leased service. 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.

Base Budget Adjustments

A. One-time Funding Removal: Skyline Center Network Migration

Total Cost: $(62,200)

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

Description: A total of $62,200 was removed from the budget related to the Skyline Center Network Migration.

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

	FY25 Adopted	FY26 Adopted	Change FY25 to FY26
REVENUE			
ROOM OCCUPANCY TAX	$ (5,600,375)	$ (5,346,852)	-5%
MISCELLANEOUS	$ (5,543,329)	$ (7,239,738)	31%
INTEREST EARNINGS	$ (816,452)	$ (509,555)	-38%
REVENUE Total	**$ (12,631,827)**	**$ (13,731,523)**	**9%**
APPROPRIATIONS			
PERSONNEL	$ 1,505,989	$ 1,492,141	-1%
BENEFITS	$ 414,521	$ 590,876	43%
OPERATING	$ 5,281,837	$ 6,660,428	26%
OUTLAY	$ 230,000	$ 140,818	-39%
RESERVE	$ 600,000	$ 758,115	26%
DEBT SERVICE	$ 4,011,051	$ 4,014,476	0%
TRANSFER TO GENERAL FUND	$ 500,000	$ -	-100%
ALLOCATED COSTS	$ 88,429	$ 74,669	-16%
APPROPRIATIONS Total	**$ 12,631,827**	**$ 13,731,523**	**9%**
CONVENTION CENTER TOTAL	**$ -**	**$ -**	**-%**

Budget Overview

The FY26 Recommended Budget for the Convention Center Operations Fund reflects an increase of 9% over the FY25 Adopted Budget. The FY26 budget contributes to the Convention Center project, which is cumulative in nature as it is a multi-year fund. This budget reflects a 5% decrease in budgeted Room Occupancy Tax (ROT) revenue estimates, but a 31% increase in direct revenue associated with an estimated increase for convention center bookings and parking.

A Full Cost Allocation Plan, generated by an outside consultant, continues in FY26 and results in indirect charges made to the Convention Center in the amount of $36,460. These charges are in direct relation to professional services performed by General Fund departments. The Convention Center is also seeing a charge for staff's time (15%) dedicated to work related to the Convention Center and provided by the Downtown Coordinator / Parking Manager.

The increase to the Convention Center budget is the result of a combination of adjustments based on a long-term financial model as well as the life-to-date nature of the Convention Center Fund and project. This includes a 3% rise in the Convention & Visitors Bureau's (CVB) operating costs and a 26% rise in the

venue manager's (ASM Global) operating expenses. Additionally, a 50% increase in property insurance has resulted from higher statewide insurance rates and updated property values. Other factors contributing to the cost growth include increased security expenses, the hiring of an additional Sales Manager, investments in technology, marketing improvements, and staff-related expenses. These elements contribute to the total increase of $1,099,696 for the Convention Center in FY26.

The stability of the Convention Center Fund has been restored following the adverse effects of the pandemic, partly due to the assistance provided by ARPA funds. The room occupancy tax has bounced back and is now at the levels seen before the pandemic (FY19 = $5M; FY25 = $5.6M).

Due to the strong balance in the Convention Center Fund, in FY25 the City Council authorized the completion of a repayment plan for a land purchase loan, originally set to last until FY28. This loan, which was issued in 2005, amounted to $2,165,616.

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

		FY25 Adopted		FY26 Adopted	Change FY25 to FY26
REVENUE					
FINES & FORFEITS	$	(1,488,877)	$	-	-100%
INTEREST EARNINGS	$	(284,888)	$	-	-100%
OPERATING TRANSFER IN	$	(757,397)	$	(469,990)	-38%
RESTRICTED INTERGOV	$	(2,302,269)	$	(2,198,162)	-5%
REVENUE Total	**$**	**(4,833,431)**	**$**	**(2,668,152)**	**-45%**
APPROPRIATIONS					
PERSONNEL	$	1,307,818	$	1,302,981	0%
AGENCIES	$	1,339,989	$	-	-100%
BENEFITS	$	451,546	$	452,507	0%
OPERATING	$	1,679,604	$	798,844	-100%
NON-DEPARTMENTAL	$	15,000	$	15,000	0%
RESERVE	$	19,474	$	7,787	-52%
ALLOCATED COSTS	$	20,000	$	91,033	-%
APPROPRIATIONS Total	**$**	**4,833,431**	**$**	**2,668,152**	**-60%**

Authorized Positions	**FY25 Adopted**	**FY26 Adopted**	**Change FY25 to FY26**
MPO	14.00	13.00	-1.00
Sable	2.00	2.00	0.00
Healthy Homes	3.00	3.00	0.00
Special Purpose Total	**19.00**	**18.00**	**-1.00**

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 Development. The budget for FY25 was $2,101,137 whereas the recommended budget for FY26 is $2,263,007, an increase of 7.7%. An associate transportation planner position totaling $115,173 paid for by the General Fund was reduced from the budget. There are no other major programmatic changes that have 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	FY26 Adopted
WMPO	$ 2,263,007
FIRE HAZMAT	$ 69,000
SABLE	$ 336,145
Special Purpose Projects	$ 2,668,152

The budget for the continued operation of the Red-Light Cameras project, also known as Safelight, was eliminated for fiscal year 2026 and replaced with a General Fund camera program for public safety agencies to continue to use the footage as necessary.

Budget Modifications

A. Program Reduction: Safelight

Total Cost: $(2,004,619)

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

Description: The budget outlines a reallocation of resources for the Safelight program, eliminating the need for external contractors to manage red light violation cameras. Statewide, the utilization of these programs has declined for several reasons, such as outstanding fines, financial burdens on local governments, community opposition, and concerns regarding their safety benefits. To maintain effective public safety oversight, the city plans to install its own cameras at current intersection locations. Consequently, the Special Purpose fund will be reduced by $2,004,619, while an increase for the newly installed cameras will be reflected in the General Fund.

MUNICIPAL SERVICE DISTRICT

BUDGET SUMMARY

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
PROPERTY TAX	$ (588,311)	$ (619,088)	$ (619,088)	$ (693,482)	12%
SALES TAX	$ (271,480)	$ (254,867)	$ (254,867)	$ (288,011)	13%
INTEREST EARNINGS	$ (50,958)	$ (15,000)	$ (15,000)	$ (15,000)	0%
APPROPR FUND BALANCE	$ -	$ (175,000)	$ (221,763)	$ (150,644)	-14%
REVENUE Total	**$ (910,749)**	**$ (1,063,955)**	**$ (1,110,718)**	**$ (1,147,137)**	**8%**
APPROPRIATIONS					
PERSONNEL	$ 140,580	$ 144,989	$ 144,989	$ 159,353	10%
BENEFITS	$ 52,390	$ 58,923	$ 58,923	$ 64,552	10%
OPERATING	$ 540,901	$ 778,192	$ 823,762	$ 847,227	9%
NON-DEPARTMENTAL	$ 5,504	$ 5,248	$ 8,341	$ 5,927	13%
RESERVE	$ -	$ 76,603	$ 74,703	$ 70,078	-9%
APPROPRIATIONS Total	**$ 739,375**	**$ 1,063,955**	**$ 1,110,718**	**$ 1,147,137**	**8%**
MSD Total	**$ (171,374)**	**$ -**	**$ -**	**$ -**	**-%**

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
Authorized Positions	**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 FY26 budget reflects a reevaluation year. The net neutral tax rate changes the rate from 6.47 cents per 100 assessed values to 5 cents. The estimated assessed property tax value is $1,389,800,000 with one cent totaling $138,256, once adjusted for the collection rates.

A total of $244,008 is authorized to provide an increase to the professional service contract. A total of $44,008 relates to 3% overhead increase in salaries and benefits. The total professional service contract is $641,085. An additional $200,000 is budgeted for a one-time Holidays on the Water celebration for new decorations, installation and maintenance.

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

	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted	Change FY25 to FY26
REVENUE					
RESTRICTED INTERGOV	$ (87,168)	$ (205,957)	$ (315,425)	$ (7,062)	-97%
INTEREST EARNINGS	$ (10,325)	$ -	$ (28,156)	$ -	-%
REVENUE Total	**$ (97,493)**	**$ (205,957)**	**$ (343,581)**	**$ (7,062)**	**-97%**
APPROPRIATIONS					
AGENCIES	$ 81,153	$ 191,957	$ 344,720	$ -	-%
OPERATING	$ 6,015	$ 14,000	$ 9,222	$ 7,062	-50%
APPROPRIATIONS Total	**$ 87,168**	**$ 205,957**	**$ 353,942**	**$ 7,062**	**-97%**
OPIOID FUND TOTAL	**$ (10,325)**	**$ -**	**$ 10,361**	**$ -**	**-%**

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 FY26 budget earmarking the entire amount for the Police Department to acquire Naloxone. Additionally, there remains $14,000 available through New Hanover County from the pharmaceutical settlement funds currently under its management.

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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.

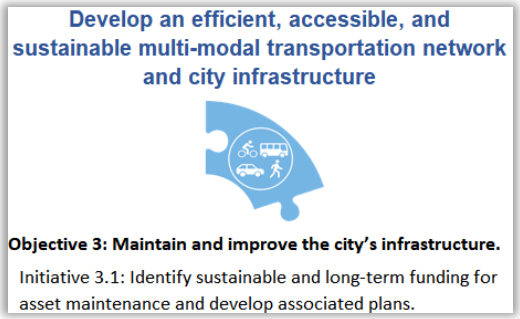
The policy established by the CIP provides important guidance for City administration, boards and commissions appointed by the City Council regarding municipal governance as it relates to the following matters:

- 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.

FY26 Capital Improvement Plan

The FY26 budget continues the strategy introduced in FY25 for financing capital maintenance and preservation projects such as parks facilities, building infrastructure, generators, riverwalk structure, and more. Prior to FY25 all capital projects had to compete for limited funds, often resulting in maintenance initiatives being deprioritized to maintain a balanced budget. As a result, the lack of proactive maintenance led to increased asset maintenance expenses. Since these projects have a lifespan of less than 20 years, utilizing general obligation bonds for financing is not feasible. Instead, the proposed budget allocates part of the property tax rate to capital maintenance projects with a lifespan of less than 20 years. For FY26 this amount totals $2,355,361. This funding approach enables financial growth in the future, and genuine infrastructure projects will be strategically prioritized based on the community's health and safety. Regarding capital infrastructure projects



with a life cycle exceeding 20 years, they are also covered under the city's 80% financing/20% cash methodology.

As part of the new strategy introduced in FY25, projects are now categorized differently. Previously, projects were classified as either 'funded' or 'unfunded'. Unfunded projects encompassed submissions that did not align with the city's priorities or strategies and were monitored and reported as city needs. FY25 introduced a new system that continues into FY26 where projects meeting the city's strategies are categorized as either ***Programmed Funded*** or ***Programmed Unfunded***. Programmed Funded projects are included in the multi-year CIP plan and receive funding annually. On the other hand, Programmed Unfunded projects, while meeting the city's strategies, face constraints such as limited funding partners, financial restrictions, or the need for further planning, preventing them from being included in the multi-year funding strategy. When funding opportunities arise (e.g. debt capacity, bonds, grants, partner collaborations), Programmed Unfunded projects are given priority. Any other submissions that did not rise to one of the above categories are no longer tracked and would need to be resubmitted if they continue to be a priority.

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

The program known as the ***Streets, Sidewalks, and Trails (331 fund)*** aims to tackle the significant requirements of thoroughfares, trails, walkways, street upkeep and restoration, as well as sidewalk construction and repair. This program has been allocated a budget of $13,963,186 for FY26. While the majority of maintenance projects now fall under the Public Infrastructure fund (339), the funding for Brick Streets, Street Rehabilitation, and Sidewalk Maintenance will remain in this particular fund. This decision is based on the long-life cycle of these improvements, which exceeds 20 years, and the financing strategy that necessitates 80% debt financing and 20% cash contribution for these projects. It is worth mentioning that many cultural recreational activities of Parks and Recreation, such as trails expansion or restoration, are included in this category because they serve as a means of transportation for people and goods from one place to another.

The ***Parks and Recreation (333 fund)*** program provides for both expansion and restoration of park facilities (i.e., tennis courts, basketball courts, fencing, etc.) throughout the city at a cost of $1,174,161 in FY26.

The ***Public Facilities (334 fund)*** program consists of funding for various improvements to building assets owned by the city at a cost of $771,488 in FY26.

The ***Public Improvement (339 fund)*** program consists of funding for projects that maintain and preserve various city assets such as 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 $2,744,613 in FY26.

The ***Stormwater (502 fund)*** program continues the City’s efforts to proactively manage and mitigate the effects of storm water runoff, alleviate flooding, improve and maintain the drainage systems and

drainage capacity of watercourses and containment structures City-wide at a cost of $10,976,167 in FY26.

The ***Parking (552 fund)*** program consists of funding for various public improvements in the capital parking fund at a cost of $550,000 in FY26. For FY26 a new project, ***Parking Facilities – Major Repairs***, was added and is intended to fund ongoing structural repair needs at the City's parking facilities.

The ***Golf (570 fund)*** program consists of funding for various public improvements in the capital golf fund at a cost of $419,931 in FY26. 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	Planned FY27	Planned FY28	Planned FY29	Total FY25-FY29
Summary of Fund Expenditures						
Streets, Sidewalks, and Trails	$ 15,892,942	$ 13,963,186	$ 6,395,000	$ 6,397,000	$ 6,395,000	$ 49,043,128
Public Facilities	$ 657,579	$ 771,488	$ -	$ -	$ -	$ 1,429,067
Parks & Recreation	$ 865,932	$ 1,174,161	$ 136,125	$ 149,738	$ 164,711	$ 2,490,667
Public Improvement	$ 2,599,095	$ 2,744,613	$ 2,027,141	$ 2,562,339	$ 2,609,869	$ 12,543,057
Golf	$ 1,540,199	$ 419,931	$ 250,000	$ 270,000	$ 270,000	$ 2,750,130
Stormwater	$ 11,532,524	$ 10,976,167	$ 7,161,783	$ 8,251,110	$ 9,621,497	$ 47,543,081
Parking	$ 50,000	$ 550,000	$ 100,000	$ -	$ -	$ 700,000
CIP Multi-Year Expenditure Summary	**$ 33,138,271**	**$ 30,599,546**	**$ 16,070,049**	**$ 17,630,187**	**$ 19,061,077**	**$ 116,499,130**
Summary of Revenue Types						
Debt Svc Paygo 80/20 FY25-29	$ 1,814,954	$ 734,755	$ -	$ -	$ -	$ 2,549,709
Debt Svc Paygo Dedicated 1 Cent	$ 2,374,095	$ 2,744,613	$ 1,802,141	$ 2,337,339	$ 2,354,869	$ 11,613,057
Debt Svc Paygo Mant 8/2 FY25-29	$ 1,270,000	$ 1,290,000	$ 5,500,000	$ 5,500,000	$ 5,500,000	$ 19,060,000
General Fund	$ 2,104,182	$ 2,125,000	$ 325,000	$ 325,000	$ 355,000	$ 5,234,182
Golf Fund	$ 1,540,199	$ 419,931	$ 250,000	$ 270,000	$ 270,000	$ 2,750,130
Inst Fin Maint 80/20 FY25-29	$ 5,080,000	$ 5,160,000	$ 795,000	$ 797,000	$ 795,000	$ 12,627,000
Install Fin 80/20 FY25-29	$ 7,259,817	$ 2,939,018	$ -	$ -	$ -	$ 10,198,835
Parking Facilities	$ 50,000	$ 550,000	$ 100,000	$ -	$ -	$ 700,000
Payment In Lieu Tree Removal	$ 112,500	$ 123,750	$ 136,125	$ 149,738	$ 164,711	$ 686,824
Revenue Bond Proceeds	$ 7,456,137	$ 4,043,863	$ 2,470,510	$ 3,707,993	$ 5,321,497	$ 23,000,000
Storm Water Management	$ 4,076,387	$ 5,790,836	$ 4,691,273	$ 4,543,117	$ 4,300,000	$ 23,401,613
Interest on Investments	$ -	$ 3,500,000	$ -	$ -	$ -	$ 3,500,000
Rental Income	$ -	$ 36,312	$ -	$ -	$ -	$ 36,312
FEMA/ Homeland Security	$ -	**$ 1,141,568**	$ -	$ -	$ -	$ 1,141,568
CIP Multi-Year Revenue Summary	**$ 33,138,271**	**$ 30,599,646**	**$ 16,070,049**	**$ 17,630,187**	**$ 19,061,077**	**$ 116,499,230**

Streets, Sidewalks, and Trails Fund

Project Type	Project Code	Project Name	Adopted FY25	Adopted FY26	Planned FY27	Planned FY28	Planned FY29	Total FY25-FY29
Summary of Project Expenditures								
Infrastructure	2CRRF2510	Riverwalk Structural: CFCC	$ 431,053	$ 1,986,186	$ -	$ -	$ -	$ 2,417,239
	2TRBR2310	Front St Bridge Repair	$ 771,961	$ -	$ -	$ -	$ -	$ 771,961
	2TRBR2315	4th Street Bridge Replacement	$ 4,277,946	$ -	$ -	$ -	$ -	$ 4,277,946
	2TRBR2510	Pine Grove Bridge Replacement	$ 2,389,046	$ -	$ -	$ -	$ -	$ 2,389,046
	2TRSW1720	Pedestrian & Bicycle Improvement	$ -	$ 297,000	$ 295,000	$ 297,000	$ 295,000	$ 1,184,000
	2CRRF2515	Riverwalk Lighting Improvements: South Half	$ -	$ 230,000	$ -	$ -	$ -	$ -
Infrastructure Total			**$ 7,870,006**	**$ 2,513,186**	**$ 295,000**	**$ 297,000**	**$ 295,000**	**$ 11,270,192**
Maintenance	2TRSR1710	Street Rehabilitation	$ 5,500,000	$ 5,500,000	$ 5,500,000	$ 5,500,000	$ 5,500,000	$ 27,500,000
	2TRSR1810	Brick Street Rehab	$ 350,000	$ 450,000	$ -	$ -	$ -	$ 800,000
	2TRST0530	Neighborhood Traffic Mgmt	$ 1,572,936	$ 1,800,000	$ 1,800,000	$ 1,800,000	$ 1,800,000	$ 8,772,936
	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
	200CB26150	Interest (Arbitrage)**	$ -	$ 3,100,000	$ -	$ -	$ -	$ 3,100,000
Maintenance Total			**$ 8,022,936**	**$ 11,450,000**	**$ 7,900,000**	**$ 7,900,000**	**$ 7,900,000**	**$ 43,172,936**
Total Streets & Sidewalks Fund Expenditures			**$ 15,892,942**	**$ 13,963,186**	**$ 8,195,000**	**$ 8,197,000**	**$ 8,195,000**	**$ 54,443,128**
Summary of Revenue Types								
Infrastructure		Debt Svc Paygo 80/20 FY25-29	$ 1,574,001	$ 502,637	$ -	$ -	$ -	$ 2,076,638
		Inst Fin Maint 80/20 FY25-29	$ -	$ 2,010,549	$ 295,000	$ 297,000	$ 295,000	$ 2,897,549
		Install Fin 80/20 FY25-29	$ 6,296,005	$ -	$ -	$ -	$ -	$ 6,296,005
Infrastructure Total			**$ 7,870,006**	**$ 2,513,186**	**$ 295,000**	**$ 297,000**	**$ 295,000**	**$ 11,270,192**
Maintenance		Debt Svc Paygo Mant 8/2 FY25-29	$ 1,270,000	$ 1,290,000	$ 5,500,000	$ 5,500,000	$ 5,500,000	$ 19,060,000
		General Fund	$ 1,672,936	$ 1,900,000	$ 1,900,000	$ 1,900,000	$ 1,900,000	$ 9,272,936
		Inst Fin Maint 80/20 FY25-29	$ 5,080,000	$ 5,160,000	$ 500,000	$ 500,000	$ 500,000	$ 11,740,000
		Interest on Investments	$ -	$ 3,100,000	$ -	$ -	$ -	$ 3,100,000
Maintenance Total			**$ 8,022,936**	**$ 11,450,000**	**$ 7,900,000**	**$ 7,900,000**	**$ 7,900,000**	**$ 43,172,936**
Total Streets & Sidewalk Revenues			**$ 15,892,942**	**$ 13,963,186**	**$ 8,195,000**	**$ 8,197,000**	**$ 8,195,000**	**$ 54,443,128**

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

Riverwalk Structural: CFCC Connection

Project Code 2CRRF2510
FY26 Appropriated Amount
$1,986,186
Status
Project Type Infrastructure
FY26 Primary Funding Source Debt (80/20)

Department Parks & Recreation
Project Director
Amy Beatty
Project Manager
Brooke Cooper
Location
Riverfront -Adjacent to CFCC Boat Bldg

Project 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.

Benefit to the City
Improvements to the downtown riverfront area is a primary focus of the Vision 2020 plan. Additionally, creation/preservation of park areas are included in the Vision 2020 recommendations to create welcoming public spaces, encourage private investment in the downtown area, and increase tourism. Improvements to existing portions of the Riverwalk will help to preserve this important City asset.

Pedestrian & Bicycle Improvements

Project Code 2TRSW1720
FY26 Appropriated Amount
$297,000
Status On-Going
Project Type Infrastructure
FY26 Primary Funding Source Debt (80/20)

Department WMPO
Project Director
Mike Kozlosky
Project Manager
Abby Lorenzo
Location
City-wide

Project Description

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

Benefit to the City

The funding's intent is to give the City the opportunity to leverage funds for high-impact, low-cost improvements in coordination with developers, NCDOT, or through grants, to maintain a current list of highest priority gap projects, to coordinate an annual needs contractor, and to support local businesses by funding the installation of bicycle racks.

Street Rehabilitation

Project Code 2TRSR1710
FY26 Appropriated Amount
$5,500,000
Status On-Going
Project Type Maintenance
FY26 Primary Funding Source Debt (80/20)

Department Public Works
Project Director
Dave Mayes
Project Manager
Aaron Beckner
Location
City-wide

Project Description

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

Benefit to the City

The project is necessary due to the rapidly deteriorating condition of the streets network. Poor street conditions and ride quality are listed as top priorities in Citizen Survey.

Brick Street Rehabilitation

Project Code 2TRSR1810
FY26 Appropriated Amount
$450,000
Status On-Going
Project Type Maintenance
FY26 Primary Funding Source Debt (80/20)

Department Public Works
Project Director
Dave Mayes
Project Manager
Aaron Beckner
Location
City's Brick & Stone Streets

Project Description

The goal of the brick rehab project is to restore all "brick under asphalt" street segments to a historic brick surface, in accordance with the City's Official Brick & Stone Street Policy Map.

Benefit to the City

The historic brick street inventory has been deteriorating for many years due to normal wear and tear, but mainly because of utility cuts made years ago and patched with asphalt. Brick streets are a vital part of the City's historical character and contribute to the unique charm of the neighborhoods within the brick street network.

Neighborhood Traffic Calming Management

Project Code 2TRST0530
FY26 Appropriated Amount
$1,800,000
Status On-Going
Project Type Infrastructure
FY26 Primary Funding Source Cash - GF Transfer

Department Public Works
Project Director
Project Manager
Denys Vielkanowitz
Location
Citywide

Project 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.

Benefit to the City

The Neighborhood Traffic Management Project is a combination of new roadway features along existing roadways, promoting traffic calming strategies and overall roadway safety.

Downtown Alleys

Project Code 2TRST2110
FY26 Appropriated Amount
$100,000
Status On-Going
Project Type Maintenance
FY26 Primary Funding Source Cash - GF Transfer

Department Public Works
Project Director
Dave Mayes
Project Manager
Aaron Beckner
Location
Service alleys in the Central Business District (CBD)

Project Description

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

Benefit to the City

Improvement of walking surface conditions, drainage, and underground utilities.

Sidewalk Rehabilitation and Repairs

Project Code 2TRSW1710
FY26 Appropriated Amount
$500,000
Status On-Going
Project Type Maintenance
FY26 Primary Funding Source Debt (80/20)

Department Public Works
Project Director
Dave Mayes
Project Manager
Aaron Beckner
Location
City-wide

Project Description

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

Benefit to the City

The project scope includes identifing, repairing and mitigating hazardous and non-compliant sidewalks and ramps within the city sidewalk network. It is an important program aimed and improving pedestrian access, safety, and mobility throughout the city pedestrian network. Project also address citizen complaints regarding missing, damaged ramps and dangerous tripping hazards reported by pedestrians. This project is also an important component of ADA access compliance.

Public Facilities Fund

Project Type	Project Code	Project Name	Adopted FY25	Adopted FY26	Planned 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
	4GGMF2610	525 North 4th Street Repairs	$ -	$ 36,312	$ -	$ -	$ -	$ 36,312
Infrastructure Total			**$ 657,579**	**$ 771,488**	**$ -**	**$ -**	**$ -**	**$ 1,429,067**
Public Facilities Expenditures Total			**$ 657,579**	**$ 771,488**	**$ -**	**$ -**	**$ -**	**$ 1,429,067**
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
		Rental Income	$ -	$ 36,312	$ -	$ -	$ -	$ 36,312
		Florence Recovery - Bldgs	$ -	$ (244,891)	$ -	$ -	$ -	$ (244,891)
Infrastructure Total			**$ 657,579**	**$ 771,488**	**$ -**	**$ -**	**$ -**	**$ 1,429,067**
Total Public Facilities Revenue Total			**$ 657,579**	**$ 771,488**				**$ 1,429,067**

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

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

Roofing Replacements

Project Code 4GGMF2510
FY26 Appropriated Amount
$314,067
Status Construction
Project Type Infrastructure
FY26 Primary Funding Source Debt (80/20)

Department Public Works
Project Director
Dave Mayes
Project Manager
Brooke Cooper / Aaron Cramer
Location
Multiple city facilities

Project Description

Roof replacements as specified by the Facility Condition Assessment based on lifecycle.

Benefit to the City

Roof replacements based on lifecycle are a much better option than repairs after the roof has failed. If a roof fails and leaks, there is often more significant damage to the interior of the facility and greater loss of productivity for the staff and occupants

Thalian Hall Exterior Improvement

Project Code 4GGMF2120
FY26 Appropriated Amount
$455,000
Status Design
Project Type Infrastructure
FY26 Primary Funding Source Debt (80/20)

Department Public Works
Project Director
Dave Mayes
Project Manager
Aaron Cramer
Location
102 N 3rd St

Project Description

This building is the oldest (1855) and most iconic facility in Wilmington. Identified in the Facilities Condition Assessment, many items require updating. The work will include repairs to stucco and window sills, replacement of caulking and sealants, exterior cleaning, and repainting. Stucco repairs are needed on all four sides of the building. Stair preservation is required on 3rd Street and Princess Street. Stair replacement is needed on the Chestnut Street side. Stonework repairs are necessary for the window sill mantels. The entire exterior needs repainting. The historic theater entrance on the Princess Street side requires restoration work.

Benefit to the City

Preservation of Thalian Hall's structural elements is imperative to keeping it in operable condition for the theater and its future occupants.

525 North 4th Street Repairs

Project Code 4GGMF2610
FY26 Appropriated Amount
$36,312
Status On-Going
Project Type Maintenance
FY26 Primary Funding Source Other Income

Department WMPO
Project Director
Dave Mayes
Project Manager
Mike Kozlosky
Location
525 North 4th Street

Project Description

As part of the city's lease agreement with the Wilmington Metropolitan Planning Organization (WMPO) for use of its facility at 525 N. 4th Street, the rental income will be directed to a project intended to fund maintenance and repairs to the facility.

Benefit to the City

This funding will allow staff to address routine maintenance and repair issues at the facility.

Parks and Recreation Fund

Project Type	Project Code	Project Name	Adopted FY25	Adopted FY26	Planned FY27	Planned FY28	Planned FY29	Total FY25-FY29
Summary of Project Expenditures								
Infrastructure	3CRPK2510	Greenfield Lake Structures	$ 653,432	$ 207,520	$ -	$ -	$ -	$ 860,952
	3CRPK2515	Athletic Facilities - Pool Fencing	$ 100,000	$ -	$ -	$ -	$ -	$ 100,000
	3CRPK2610	Athletic Facilities: Robert Strange Basketball Courts Lighting	$ -	$ 184,000	$ -	$ -	$ -	$ 184,000
Infrastructure Total			**$ 753,432**	**$ 391,520**	**$ -**	**$ -**	**$ -**	**$ 1,144,952**
Maintenance	3CRPR1310	Tree Mitigation Plantings	$ 112,500	$ 123,750	$ 136,125	$ 149,738	$ 164,711	$ 686,824
	3CRPK2115	Riverwalk Maintenance	$ -	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 900,000
	3CRPK2125	Olsen Park Building & Barn*	$ -	$ 244,891	$ -	$ -	$ -	$ 244,891
	300CB26150	Interest (Arbitrage)**	$ -	$ 189,000	$ -	$ -	$ -	$ 189,000
Maintenance Total			**$ 112,500**	**$ 782,641**	**$ 361,125**	**$ 374,738**	**$ 389,711**	**$ 2,020,715**
Total Parks and Recreation Fund Expenditures			**$ 865,932**	**$ 1,174,161**	**$ 361,125**	**$ 374,738**	**$ 389,711**	**$ 3,165,667**
Summary of Revenue Types								
Infrastructure		Debt Svc Paygo 80/20 FY25-29	$ 150,686	$ 78,304	$ -	$ -	$ -	$ 228,990
		Install Fin 80/20 FY25-29	$ 602,746	$ 313,216	$ -	$ -	$ -	$ 915,962
Infrastructure Total			**$ 753,432**	**$ 391,520**	**$ -**	**$ -**	**$ -**	**$ 1,144,952**
Maintenance		Payment In Lieu Tree Removal	$ 112,500	$ 123,750	$ 136,125	$ 149,738	$ 164,711	$ 686,824
		General Fund	$ -	$ 225,000	$ 225,000	$ 225,000	$ 225,000	$ 900,000
		Interest on Investments	$ -	$ 189,000	$ -	$ -	$ -	$ 189,000
		FEMA/Homeland Security	$ -	$ 244,891	$ -	$ -	$ -	$ 244,891
Maintenance Total			**$ 112,500**	**$ 782,641**	**$ 361,125**	**$ 374,738**	**$ 389,711**	**$ 2,020,715**
Total Parks and Recreation Fund Revenue			**$ 865,932**	**$ 1,174,161**	**$ 361,125**	**$ 374,738**	**$ 389,711**	**$ 3,165,667**

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

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

Greenfield Lake Structures

Project Code 3CRPK2510
FY26 Appropriated Amount
$207,520
Status Design
Project Type Infrastructure
FY26 Primary Funding Source Debt (80/20)

Department Parks & Recreation
Project Director
Amy Beatty
Project Manager
Doug Lewis
Location
Greenfield Lake

Project Description

Greenfield Lake is a historic park with many amenities. A bridge assessment was completed and recommends several necessary repairs to bridges and connecting structures.

Benefit to the City

The Greenfield Park upgrades guarantee a safe and pleasant experience for visitors.

Athletic Facilities: Robert Strange Basketball Courts Lighting

Project Code 3CRPK2610
FY26 Appropriated Amount
$184,000
Status New
Project Type Infrastructure
FY26 Primary Funding Source Debt (80/20)

Department Parks & Recreation
Project Director
Amy Beatty
Project Manager
Billy Whitehurst
Location
401 South 8th Street

Project Description

This project will include pole replacement and the installation of LED lighting at the basketball court for this location.

Benefit to the City

This project will replace outdated and damaged lighting at the basketball court with a new energy-efficient LED lighting system.

Riverwalk Maintenance

Project Code 3CRPK2115
FY26 Appropriated Amount
$225,000
Status On-Going
Project Type Maintenance
FY26 Primary Funding Source Cash - GF Transfer

Department Parks & Recreation
Project Director
Ron McMillan
Project Manager
Doug Lewis
Location
Riverwalk

Project 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.

Benefit to the City

The maintenance and repair of City facilities enhances the safety of our sites for citizens, visitors and staff. The timely repair and/or replacement of aging amenities exhibits good stewardship of resources.

Tree Mitigation Plantings

Project Code 3CRPR1310	**Department** Parks & Recreation
FY26 Appropriated Amount $123,750	**Project Director** Sally Thigpen
Status On-Going	**Project Manager** Aaron Reese
Project Type Maintenance	**Location** City-wide
FY26 Primary Funding Source Tree Mitigation Project	

Project Description

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

Benefit to the City

The Tree Mitigation Plantings project ensures the health and sustainability of the urban forest. The urban forest is an integral part of city infrastructure that improves air and water quality, reduces heating and cooling costs, decreases stormwater runoff and pollution, and increases public health and wellness. The project also replaces Land Development Code required public trees.

Public Improvement Fund

Project Type	Project Code	Project Name	Adopted FY25	Adopted FY26	Planned 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	$ 327,687	$ 546,690	$ 723,612	$ 1,692,989
	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
	Not Assigned	SCBA Replacements	$ -	$ -	$ 2,113,814	$ -	$ -	$ 2,113,814
	Not Assigned	800 MHz Radio Replacements	$ -	$ -	$ 9,641,226	$ -	$ -	$ 9,641,226
Maintenance Total			**$ 2,599,095**	**$ 2,744,613**	**$ 13,557,181**	**$ 2,337,339**	**$ 2,354,869**	**$ 23,593,097**
Total Public Improvement Fund Expenditures			**$ 2,599,095**	**$ 2,744,613**	**$ 13,557,181**	**$ 2,337,339**	**$ 2,354,869**	**$ 23,593,097**
Summary of Revenue Types								
Maintenance		Debt Svc Paygo Dedicated 1 Cent	$ 2,374,095	$ 2,744,613	$ 1,802,141	$ 2,337,339	$ 2,354,869	$ 11,613,057
		General Fund	$ 225,000	$ -	$ -	$ -	$ -	$ 225,000
		Fleet Fund	$ -	$ -	$ 11,755,040	$ -	$ -	$ 11,755,040
Maintenance Total			**$ 2,599,095**	**$ 2,744,613**	**$ 13,557,181**	**$ 2,337,339**	**$ 2,354,869**	**$ 23,593,097**
Grand Total			**$ 2,599,095**	**$ 2,744,613**	**$ 13,557,181**	**$ 2,337,339**	**$ 2,354,869**	**$ 23,593,097**

Park Facilities Maintenance

Project Code 5CRPK25015
FY26 Appropriated Amount
$210,000
Status On-Going
Project Type Maintenance
FY26 Primary Funding Source Cash

Department Parks & Recreation
Project Director
Sally Thigpen
Project Manager
Doug Lewis
Location
City-wide Park Facilities

Project Description

The Park Facilities Maintenance Project is categorized as a parent project. Funds allocated to this project can be spent directly on it or transferred to a subordinate project throughout the year.
The project includes continuous upgrades, enhancements, and improvements to city parks, grounds, landscapes, and athletic fields.

Benefit to the City

Maintaining and repairing City facilities improves safety for citizens, visitors, and staff. Promptly repairing or replacing aging amenities demonstrates responsible management of resources. The funding for this fiscal year will support repairs to bridges and walkways, as well as court resurfacing.

Riverwalk Structural

Project Code 5CRPK25017
FY26 Appropriated Amount
$1,213,870
Status On-Going
Project Type Maintenance
FY26 Primary Funding Source Cash

Department Parks & Recreation
Project Director
Mike Naklicki
Project Manager
Obrian Sangster
Location
Riverfront

Project Description

The project functions as a bucket project to fund maintenance and repair efforts related to the riverfront. The scope of work includes a consultant survey of existing conditions along the downtown waterfront and the preparation of a vulnerability analysis, along with recommendations for infrastructure management to reduce public safety hazards, property damage, and unexpected budget impacts. The assessment serves as the foundation for developing riverfront stabilization projects.

Benefit to the City

Due to the risks of the failure of riverfront elements in relation to public safety, major property damage, magnitude of expenditures for emergency repairs, and potential savings and regulatory permitting requirements, it is imperative that every reasonable effort be made to identify potential issues and plan for potential financial impacts.

Building Maintenance

Project Code 5GGMF25011
FY26 Appropriated Amount
$650,000
Status On-Going
Project Type Maintenance
FY26 Primary Funding Source Cash

Department Public Works
Project Director
Dave Mayes
Project Manager
Aaron Cramer
Location
City-wide

Project Description

The Building Maintenance project is classified as a parent project. Funds allocated to this project can be used for this project or transferred to a child project throughout the year. The goal of this project is to improve multiple city facilities. These improvements are essential to ensure that city facilities remain a safe environment for both employees and citizens to conduct their activities.

Benefit to the City

The upkeep of city facilities creates safe environments for our employees and citizens, and replacing aging equipment provides significant energy savings and demonstrates good stewardship of the resources we provide.

Annual Pavement Markings

Project Code 5TRST25013
FY26 Appropriated Amount
$222,300
Status Planning
Project Type Maintenance
FY26 Primary Funding Source Cash

Department Engineering
Project Director
Denys Vielkanowitz
Project Manager
Denys Vielkanowitz
Location
City-wide

Project 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.).

Benefit to the City

The Annual Pavement Marking project's purpose is to provide regular maintenance of traffic pavement markings to enhance safety along City-owned roadways for all users. This will reduce liability and the risk of property damage, injuries, and fatalities due to vehicular, bicycle and pedestrian accidents.

Trail Repair & Preservation

Project Code 5TRST25014
FY26 Appropriated Amount
$66,000
Status On-Going
Project Type Maintenance
FY26 Primary Funding Source Cash

Department Parks & Recreation
Project Director
Ron McMillan
Project Manager
Aaron Beckner
Location
City-wide

Project 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 according to the life cycle identified in the Wilmington/New Hanover County Comprehensive Greenway Plan. The timeline for asphalt replacement can be extended by applying pavement preservation techniques. The purpose of this project is to focus on the pavement preservation application to the City's trail system (some minor asphalt repairs may be necessary), and extend the life of the trail system. Asphalt replacement will need to be addressed as needed in the future via additional funding/CIP

Benefit to the City

A trail rehab program is necessary in order to maintain a quality outdoor recreation and transportation experience. A seven-to-15-year life is assumed for asphalt and crushed fine trails, after which an overlay may be required. A complete resurfacing after 20-25 years is anticipated. The Wilmington/New Hanover County Comprehensive Greenway Plan (2013) recommends resurfacing of asphalt every 10-12 years. The City owns and maintains 32 miles of trail with another 18 miles planned or in construction, either as part of the City's 2014 Transportation Bond or the City's Bicycle and Pedestrian Program in the CIP.

Bridge Repair

Project Code 5TRBR26102
FY26 Appropriated Amount
$30,000
Status On-Going
Project Type Maintenance
FY26 Primary Funding Source Cash

Department Public Works
Project Director
Dave Mayes
Project Manager
Mike Naklicki
Location
City-wide

Project Description

The project includes preventive maintenance and preservation efforts that slow down deterioration of bridge components and help extend the lifespan, reducing the need for premature full bridge replacements. It also provides comprehensive structural inspections following the guidelines of (FHWA) and aims to meet the standards of the National Bridge Standards.

Benefit to the City

Assets will be inspected and programmed to sustain the overall health of the structures throughout their designed lifespan by identifying and performing cyclical, preventative, and corrective maintenance.

Generator Replacements

Project Code 5GGMF26101
FY26 Appropriated Amount
$322,443
Status On-Going
Project Type Maintenance
FY26 Primary Funding Source Cash

Department Public Works
Project Director
Dave Mayes
Project Manager
Brooke Cooper
Location
Various city facilities

Project Description

This project will finance the design and replacement of backup generators at different city facilities.

Benefit to the City

These replacements will help the City prevent catastrophic generator failures.

Golf Fund

Project Type	Project Code	Project Name	Adopted FY25	Adopted FY26	Planned FY27	Planned FY28	Planned FY29	Total FY25-FY29
Summary of Project Expenditures								
Maintenance	9GF2310	Municipal Golf Course Improvements	$ (299,801)	$ 419,931	$ 250,000	$ 270,000	$ 270,000	$ 910,130
	9GF2510	Golf Course Irrigation	$ 1,840,000	$ -	$ -	$ -	$ -	$ 1,840,000
Maintenance Total			**$ 1,540,199**	**$ 419,931**	**$ 250,000**	**$ 270,000**	**$ 270,000**	**$ 2,750,130**
Total Golf Fund Expenditures			**$ 1,540,199**	**$ 419,931**	**$ 250,000**	**$ 270,000**	**$ 270,000**	**$ 2,750,130**
Summary of Revenue Types								
Maintenance		Golf Fund	$ 1,540,199	$ 419,931	$ 250,000	$ 270,000	$ 270,000	$ 2,750,130
Maintenance Total			**$ 1,540,199**	**$ 419,931**	**$ 250,000**	**$ 270,000**	**$ 270,000**	**$ 2,750,130**
Total Golf Fund Revenues			**$ 1,540,199**	**$ 419,931**	**$ 250,000**	**$ 270,000**	**$ 270,000**	**$ 2,750,130**

Municipal Golf Course Improvements

Project Code 9GF2310
FY26 Appropriated Amount
$419,931
Status On-Going
Project Type Maintenance
FY26 Primary Funding Source Golf

Department Parks & Recreation
Project Director
Amy Beatty
Project Manager
David Donovan
Location
Municipal Golf Course

Project 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 indirect payments to the general fund, unassigned fund balance, or a loan or grant from the City's general fund. Planned projects include sealing and striping the parking lot, dredging the irrigation pond, improving fairway drainage, repairing and replacing cart paths (a phased project due to cost), and fairway sprigging and sodding.

Benefit to the City

This funding will allow staff to address the capital needs at the Municipal Golf Course.

Stormwater Fund

Project Type	Project Code	Project Name	Adopted FY25	Adopted FY26	Planned FY27	Planned FY28	Planned FY29	Total FY25-FY29
Summary of Project Expenditures								
Infrastructure	7DC0910	Wisteria/Clearbrook Area	$ 2,568,409	$ -	$ -	$ -	$ -	$ 2,568,409
	7DC1310	Brookshire/Beasley Drainage	$ 4,887,728	$ -	$ -	$ -	$ -	$ 4,887,728
	7DC1410	Clear Run Branch Drainage	$ -	$ 6,134,699	$ -	$ -	$ -	$ 6,134,699
	7DC1510	Old McCumbers Outfall	$ -	$ -	$ -	$ 843,117	$ 5,321,497	$ 6,164,614
	7DC2510	Culvert Replacement - Kelly Rd	$ 499,186	$ -	$ 2,706,158	$ -	$ -	$ 3,205,344
	Not Assigned	Greenville Loop Rd / Darby / Harvest Grove Lane	$ -	$ -	$ 57,107	$ 689,830	$ -	$ 746,937
	Not Assigned	Whiskey Creek Branch : Phase 1	$ -	$ -	$ -	$ -	$ 600,000	$ 600,000
	Not Assigned	Wrightsville Avenue Drainage: Phas	$ -	$ -	$ 224,623	$ 859,675	$ -	$ 1,084,298
	7DC2010	Pirate's Cove Drainage Imprv.*	$ -	$ 788,560	$ -	$ -	$ -	$ 788,560
	7DCEM1901	Florence Recovery - Stormwater*	$ -	$ (235,685)	$ -	$ -	$ -	$ (235,685)
	Not Assigned	Drainage Improvements: Elisha / Camberly / Gregory St.	$ -	$ -	$ 473,895	$ 2,158,488	$ -	$ 2,632,383
Infrastructure Total			**$ 7,955,323**	**$ 6,687,574**	**$ 3,461,783**	**$ 4,551,110**	**$ 5,921,497**	**$ 28,577,287**
Maintenance	7DC1720	Storm Drain Rehab	$ 3,577,201	$ 4,288,593	$ 3,700,000	$ 3,700,000	$ 3,700,000	$ 18,965,794
Maintenance Total			**$ 3,577,201**	**$ 4,288,593**	**$ 3,700,000**	**$ 3,700,000**	**$ 3,700,000**	**$ 18,965,794**
Total Stormwater Fund Expenditures			**$ 11,532,524**	**$ 10,976,167**	**$ 7,161,783**	**$ 8,251,110**	**$ 9,621,497**	**$ 47,543,081**
Summary of Revenue Types								
Infrastructure		Revenue Bond Proceeds	$ 7,456,137	$ 4,043,863	$ 2,470,510	$ 3,707,993	$ 5,321,497	$ 23,000,000
		Storm Water Management	$ 499,186	$ 1,603,790	$ 991,273	$ 843,117	$ 600,000	$ 4,537,366
		Interest on Investments	$ -	$ 788,560	$ -	$ -	$ -	$ 788,560
		FEMA/Homeland Security	$ -	$ 487,046	$ -	$ -	$ -	$ 487,046
Infrastructure Total			**$ 7,955,323**	**$ 6,923,259**	**$ 3,461,783**	**$ 4,551,110**	**$ 5,921,497**	**$ 28,812,972**
Maintenance		Storm Water Management	$ 3,577,201	$ 4,187,046	$ 3,700,000	$ 3,700,000	$ 3,700,000	$ 18,864,247
		Interest on Investments	$ -	$ (788,560)	$ -	$ -	$ -	$ (788,560)
		FEMA/Homeland Security	$ -	$ 654,422	$ -	$ -	$ -	$ 654,422
Maintenance Total			**$ 3,577,201**	**$ 4,052,908**	**$ 3,700,000**	**$ 3,700,000**	**$ 3,700,000**	**$ 18,730,109**
Total Stormwater Fund Revenues			**$ 11,532,524**	**$ 10,976,167**	**$ 7,161,783**	**$ 8,251,110**	**$ 9,621,497**	**$ 47,543,081**

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

Clear Run Branch Drainage

Project Code 7DC1410	**Department** Stormwater
FY26 Appropriated Amount $6,134,699	**Project Director** Dave Mayes
Status Construction	**Project Manager** Aaron Beckner
Project Type Infrastructure	**Location** College Acres Dr. and Clear Run Branch
FY26 Primary Funding Source Stormwater	

Project 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.

Benefit to the City

This project is designed to mitigate chronic flooding to city rights of way and private property along New Center Dr., Racine Dr. and College Acres Dr. It also is designed to cause ecosystem uplift improvements along Clear Run Branch for water quality and aquatic habitat improvements in the Bradley Creek Watershed.

Parking Fund

Project Type	Project Cod	Project Name	Adopted FY25	Adopted FY26	Planned FY27	Planned FY28	Planned FY29	Total FY25-FY29
Summary of Project Expenditures								
Infrastructure	8PF2610	Parking Facilities Major Repairs	$ -	$ 500,000	$ -	$ -	$ -	$ 500,000
Infrastructure Total			**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ 500,000**
Maintenance	8PF1715	Camera Replacement Decks	$ 50,000	$ 50,000	$ 100,000	$ -	$ -	$ 200,000
Maintenance Total			**$ 50,000**	**$ 50,000**	**$ 100,000**	**$ -**	**$ -**	**$ 200,000**
Total Parking Fund Expenditures			**$ 50,000**	**$ 550,000**	**$ 100,000**	**$ -**	**$ -**	**$ 700,000**
Summary of Revenue Types								
Infrastructure		Parking Facilities	$ -	$ 500,000	$ -	$ -	$ -	$ 500,000
Infrastructure Total			**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ -**	**$ 500,000**
Maintenance		Parking Facilities	$ 50,000	$ 50,000	$ 100,000	$ -	$ -	$ 200,000
Maintenance Total			**$ 50,000**	**$ 50,000**	**$ 100,000**	**$ -**	**$ -**	**$ 200,000**
Total Parking Fund Revenues			**$ 50,000**	**$ 550,000**	**$ 100,000**	**$ -**	**$ -**	**$ 700,000**

Parking Deck Camera Replacement

Project Code 8PF1715
FY26 Appropriated Amount
$50,000
Status On-Going
Project Type Maintenance
FY26 Primary Funding Source Parking

Department Parking
Project Director
Aubrey Parsley
Project Manager
Chance Dunbar
Location
City-owned parking decks and lots

Project Description

The Parking Division has upgraded and/or installed new security camera systems at all of its structured parking facilities starting in 2017. This project extends to the Skyline Center parking deck.

Benefit to the City

Safety for parking customers is of the utmost priority at the city's parking facilities. Up-to-date technology monitoring the parking facilities 24/7 and integration into the WPD STING system is vital.

Parking Facilities Major Repairs

Project Code 8PF2610
FY26 Appropriated Amount
$500,000
Status On-Going
Project Type Maintenance
FY26 Primary Funding Source Parking

Department Parking
Project Director
Chance Dunbar
Project Manager
Chance Dunbar
Location
City parking facilities

Project Description

This funding will address ongoing structural repair needs at the city's parking decks, following the short-term, mid-term, and long-term recommendations provided by consulting structural engineers.

Benefit to the City

This project will create a safer and better parking experience with enhanced resiliency of the city's parking facilities.

The following provides a list of the Programmed Unfunded projects. These projects meet 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.

Programmed Unfunded (FY25-FY29) By Functional Area

Functional	Name	FY25	FY26	FY27	FY28	FY29	CIP Total
Parks & Recreation	Athletic Facilities: LCS sites	$4,017,843	$3,299,408	$9,365,512	$23,085	$153,507	$16,859,355
	Greenfield Lake Structures	$653,432	$207,520	$0	$0	$0	$860,952
	Masonboro Loop Trail Phase 3	$0	$1,525,964	$2,762,341	$0	$0	$4,288,305
	Park Facilities Maintenance	$1,146,061	$815,090	$648,560	$713,416	$832,758	$4,155,885
	Riverwalk Structural*	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Parks & Recreation Subtotal		***$5,817,336***	***$5,847,982***	***$12,776,413***	***$736,501***	***$986,265***	***$26,164,497***
Public Facilities	SCBA Replacement	$0	$0	$2,113,874	$0	$0	$2,113,874
	Skyline: BMS Modernization	$340,650	$348,144	$356,152	$364,343	$372,723	$1,782,013
	Skyline: Cooling Tower Rebuild	$0	$250,000	$0	$0	$0	$250,000
	Skyline: Exterior Needs	$0	$100,000	$1,250,000	$0	$0	$1,350,000
	Skyline: Interior City Occupied Upfits	$3,000,000	$0	$0	$0	$0	$3,000,000
	Skyline: Lease Upfits	$200,000	$150,000	$0	$0	$0	$350,000
	Thalian Hall Exterior Improvement	$0	$330,000	$0	$0	$0	$330,000
	Generator Replacements	$0	$0	$234,813	$212,784	$223,581	$671,178
	Building Maintenance	$577,488	$498,501	$1,081,031	$568,021	$564,160	$3,289,201
	Skyline Building	$100,000	$200,000	$200,000	$100,000	$100,000	$700,000
Public Facilities Subtotal		***$4,218,138***	***$1,876,645***	***$5,235,870***	***$1,245,148***	***$1,260,464***	***$13,836,266***
Public Improvement	800MHz Radios Replacement	$0	$0	$9,641,226	$0	$0	$9,641,226
Public Improvement Subtotal		***$0***	***$0***	***$9,641,226***	***$0***	***$0***	***$9,641,226***
Rail	***Rail Realignment****	***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Rail Subtotal		***$0***	***$0***	***$0***	***$0***	***$0***	***$0***
Streets & Sidewalks	17th St Halyburton Park Access	$753,795	$0	$0	$0	$0	$753,795
	17th St. Multi-Use Path	$1,181,295	$0	$0	$0	$0	$1,181,295
	4th St. Bridge Replacement	$0	$6,416,920	$0	$0	$0	$6,416,920
	College Acres Area Sidewalks: College Rd to Eastwood	$1,178,835	$0	$0	$0	$0	$1,178,835
	College Rd Bike, Pedestrian, & Aesthetic Enhancements	$0	$0	$0	$174,961	$2,326,811	$2,501,772
	Downtown Greenway Phase 1	$0	$1,881,194	$10,450,557	$0	$0	$12,331,751

Programmed Unfunded (FY25-FY29) By Functional Area (cont'd.)

Functional	Name	FY25	FY26	FY27	FY28	FY29	CIP Total
Streets & Sidewalks	Downtown Greenway Phase 2	$0	$0	$0	$733,551	$0	$733,551
	*Downtown Greenway Phase 3**	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
	Greater Downtown Bicycle & Pedestrian Enhancements	$160,562	$252,133	$917,155	$0	$0	$1,329,851
	Hospital Plaza Dr Multi-Use Path: Lake Shore Drive to 17th St.	$1,051,890	$0	$0	$0	$0	$1,051,890
	Independence Blvd Multi-Use Path & Aesthetic Enhancements	$0	$0	$0	$0	$5,301,617	$5,301,617
	Independence Blvd Widening Carolina Beach Rd to River Rd	$3,008,250	$16,393,024	$0	$0	$0	$19,401,274
	Medical Center Drive Sidewalks	$294,003	$1,456,305	$0	$0	$0	$1,750,308
	MLK College Interchange Upgrade	$0	$2,217,943	$0	$0	$0	$2,217,943
	MLK Market Eastwood Interchange	$0	$0	$0	$0	$3,475,227	$3,475,227
	*Peachtree Avenue Bike Lanes**	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
	Pine Grove Bridge Replacement	$0	$3,583,568	$0	$0	$0	$3,583,568
	Pine Grove Drive Multi-Use Path	$0	$2,800,000	$0	$0	$0	$2,800,000
	River Rd Widening at RiverLights	$5,330,955	$0	$0	$0	$0	$5,330,955
	Riverwalk: Tidal Marsh Extension	$9,003,652	$0	$0	$0	$0	$9,003,652
	S Front St. St.scape: Market to Orange	$4,313,400	$0	$0	$0	$0	$4,313,400
	S Front St. St.scape: Orange to Nun St	$0	$0	$5,199,319	$0	$0	$5,199,319
	S. College Rd Sidewalk: Holly Tree to Long Leaf Hills	$426,516	$1,824,222	$0	$0	$0	$2,250,738
	Shipyard Boulevard Multi-Use Path Phase 2	$0	$0	$0	$420,789	$57,714	$478,503
	Shipyard Boulevard Multi-Use Path Phase 3	$0	$0	$0	$0	$543,669	$543,669
	Shipyard Boulevard Multi-Use Path Phase I	$0	$527,025	$107,816	$3,281,718	$0	$3,916,559
	Wilshire Boulevard Bike Lane & Sidewalks	$9,049,133	$9,830,841	$0	$0	$0	$18,879,974
	Market St. Scape: Water St. to Second St.	$6,874,350	$0	$0	$0	$0	$6,874,350
	*Brick Rehab**	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*
	Coordinated Improvements w/ CFPUA	$0	$500,000	$0	$500,000	$0	$1,000,000
	Downtown Alleys	$150,000	$150,000	$150,000	$150,000	$150,000	$750,000
Streets & Sidewalks Subtotal		*$42,776,636*	*$47,833,175*	*$16,824,847*	*$5,261,019*	*$11,855,038*	*$124,550,716*
Programmed Unfunded Total		**$ 52,812,110**	**$ 55,557,803**	**$ 44,478,356**	**$ 7,242,668**	**$ 14,101,767**	**$ 174,192,704**

Projects with $0 funding indicate a need beyond FY29 where that funding is captured.

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 last debt issuance in June of 2024, with Standard & Poor's having a rating of AAA, and Moody's having a rating of Aaa 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, 2025, the total outstanding bonded debt for the City is $64.7 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, 2025	PRINCIPAL TO BE RETIRED FY 2025-26	OUTSTANDING PRINCIPAL JUNE 30, 2026
General Debt					
26-Jun-14	1-Jun-34	Public Improvement 2/3rds - Series 2014	1,350,000	150,000	1,200,000
7-Jun-16	1-Jun-36	Public Improvements, 2/3rds - Series 2016A	1,595,000	145,000	1,450,000
8-Jun-16	1-Sep-28	Pub Improv/Streets-Refunding - Series 2016B	2,645,000	670,000	1,975,000
31-May-18	1-Jun-38	Street and Sidewalk - Series 2018	9,945,000	765,000	9,180,000
21-May-20	1-Jun-40	Parks and Recreation - Series 2020	12,115,000	810,000	11,305,000
4-May-21	1-May-41	Parks and Rec/Street and Sidewalk - Series 2021A	32,950,000	700,000	32,250,000
4-May-21	1-May-26	Parks and Recreation - Series 2021B	1,450,000	1,450,000	-
4-May-21	1-Jul-31	Refunding Bonds - Series 2021C	2,645,000	375,000	2,270,000
TOTAL GENERAL DEBT			**64,695,000**	**5,065,000**	**59,630,000**
TOTAL BONDED DEBT			**64,695,000**	**5,065,000**	**59,630,000**

Other Outstanding Debt

Table: Other Outstanding Debt

ISSUE DATE	MATURITY DATE	INSTRUMENT	PURPOSE	OUTSTANDING PRINCIPAL JUNE 30, 2025	PRINCIPAL TO BE RETIRED FY 25-26	OUTSTANDING PRINCIPAL JUNE 30, 2026
General Debt						
26-Jun-15	1-Jun-35	2015A LOBs	Various Projects	9,740,000	1,100,000	8,640,000
24-May-16	1-Aug-28	Installment Debt	NHC Parks Bonds - Refund 2008	2,387,607	619,734	1,767,873
24-May-16	1-Aug-30	Installment Debt	NHC Parks Bonds - Refund 2010	1,484,190	251,505	1,232,685
11-May-17	1-Jun-37	2017 LOBs	Various Projects	7,080,000	590,000	6,490,000
28-May-20	1-Jun-40	2020A LOBs	Various Projects and Refunding	16,265,000	1,870,000	14,395,000
28-May-20	1-Jun-40	2020B LOBs	Police/Fire Training Facility/Range	7,105,000	475,000	6,630,000
28-May-20	1-Jun-40	2020C LOBs	Various Projects - Taxable	6,110,000	410,000	5,700,000
19-May-21	1-Jun-41	2021A LOBs	Various Projects	5,955,000	375,000	5,580,000
28-May-20	1-Jun-30	2021B LOBs	Taxable and Refunding	4,586,400	1,282,985	3,303,415
17-May-23	1-Jun-43	2023A LOBs	Various Projects	21,580,000	1,200,000	20,380,000
12-Jul-23	1-Sep-30	2023B LOBs	Skyline Campus Acquisition	17,277,500	3,400,000	13,877,500
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-Sep-44	2024 LOBs	Various Projects and Refunding	26,630,000	2,215,000	24,415,000
TOTAL GENERAL DEBT				**151,173,187**	**13,789,224**	**137,383,963**
Convention Center Fund Debt						
12-May-16	1-Jun-38	2016 LOBs	Refunding of 2008A & 2008B COPs	40,905,000	2,435,000	38,470,000
TOTAL CONVENTION CENTER FUND DEBT				**40,905,000**	**2,435,000**	**38,470,000**
Storm Water Management Debt						
26-Jun-15	1-Jun-40	2015A Revenue Bonds	Various Projects	14,670,000	950,000	13,720,000
TOTAL STORM WATER MANAGEMENT DEBT				**14,670,000**	**950,000**	**13,720,000**
Parking Facilities Debt						
28-May-20	1-Jun-40	2020C LOBs	Installment Financing	19,935,000	1,330,000	18,605,000
28-May-20	1-Jun-30	2021B LOBs	Taxable and Refunding	1,193,600	412,015	781,585
12-Jul-23	1-Sep-43	2023D LOBs	Skyline Parking Deck	15,317,510	-	15,317,510
TOTAL PARKING FACILITIES DEBT				**36,446,110**	**1,742,015**	**34,704,095**
TOTAL OTHER DEBT				**243,194,297**	**18,916,239**	**224,278,058**

Table: Annual Debt Service Requirements: Outstanding Bonded & Other Debt

	Debt Service Fund			Parking Facilities Fund		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL PAYMENT	PRINCIPAL	INTEREST	TOTAL PAYMENT
2025-26	18,854,224	8,769,330	27,623,554	1,742,015	1,298,921	3,040,936
2026-27	18,732,078	7,988,466	26,720,544	1,727,423	1,269,660	2,997,083
2027-28	18,628,786	7,132,948	25,761,734	1,714,162	1,236,513	2,950,675
2028-29	17,745,281	6,301,696	24,046,977	1,330,000	1,201,584	2,531,584
2029-30	16,548,743	5,519,416	22,068,159	1,325,000	1,172,444	2,497,444
2030-31	11,821,585	4,895,630	16,717,215	1,325,000	1,142,088	2,467,088
2031-32	14,690,000	4,337,146	19,027,146	1,325,000	1,110,407	2,435,407
2032-33	13,030,000	3,745,605	16,775,605	1,330,000	1,077,401	2,407,401
2033-34	13,025,000	3,223,233	16,248,233	1,330,000	1,042,941	2,372,941
2034-35	10,952,740	2,747,299	13,700,039	2,862,260	969,509	3,831,769
2035-36	10,002,740	2,354,912	12,357,652	2,862,260	856,441	3,718,701
2036-37	9,852,740	1,995,213	11,847,953	2,862,260	738,731	3,600,991
2037-38	9,262,740	1,639,279	10,902,019	2,862,260	621,021	3,483,281
2038-39	8,497,740	1,302,500	9,800,240	2,862,260	503,311	3,365,571
2039-40	8,492,740	990,181	9,482,921	2,862,260	385,601	3,247,861
2040-41	6,122,740	677,709	6,800,449	1,532,260	267,891	1,800,151
2041-42	3,602,740	443,472	4,046,212	1,532,260	191,278	1,723,538
2042-43	3,600,285	263,396	3,863,681	1,529,715	114,729	1,644,444
2043-44	2,405,285	83,382	2,488,667	1,529,715	38,243	1,567,958
Totals	215,868,187	64,410,813	280,279,000	36,446,110	15,238,714	51,684,824

	Storm Water Management Fund			Convention Center Fund		
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL PAYMENT	PRINCIPAL	INTEREST	TOTAL PAYMENT
2025-26	950,000	599,450	1,549,450	2,435,000	1,575,075	4,010,075
2026-27	985,000	566,200	1,551,200	2,530,000	1,477,675	4,007,675
2027-28	1,020,000	531,725	1,551,725	2,610,000	1,401,775	4,011,775
2028-29	1,050,000	501,125	1,551,125	2,740,000	1,271,275	4,011,275
2029-30	1,100,000	448,625	1,548,625	2,880,000	1,134,275	4,014,275
2030-31	1,160,000	393,625	1,553,625	3,025,000	990,275	4,015,275
2031-32	1,205,000	347,225	1,552,225	3,140,000	873,900	4,013,900
2032-33	1,250,000	299,025	1,549,025	3,265,000	748,300	4,013,300
2033-34	740,000	249,025	989,025	3,395,000	617,700	4,012,700
2034-35	780,000	212,025	992,025	3,535,000	481,900	4,016,900
2035-36	820,000	173,025	993,025	3,675,000	340,500	4,015,500
2036-37	850,000	142,275	992,275	3,780,000	230,250	4,010,250
2037-38	885,000	110,400	995,400	3,895,000	116,850	4,011,850
2038-39	920,000	75,000	995,000	-	-	-
2038-40	955,000	38,200	993,200	-	-	-
Totals	14,670,000	4,686,950	19,356,950	40,905,000	11,259,750	52,164,750

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, 2025, the City of Wilmington could legally issue an additional $1.564 billion of debt. The City's net debt as of June 30, 2025, is estimated at 1.26% of the assessed valuation of the City, well below the 8% legal limit. The City's net debt as of June 30, 2026, is projected at .77% of the assessed valuation of the City.

Table: Legal Debt Margin

	AS OF JUNE 30,2025	ESTIMATED AS OF JUNE 30,2026	
Assessed Valuation	23,221,264,259	35,302,660,000	
Legal Debt Limit (8% of Assessed Valuation)	1,857,701,141	2,824,212,800	
Amount of Debt Applicable to Legal Debt Limit - NET DEBT			
General Obligation Bonds	64,695,000	59,630,000	*
Other Debt (excluding Revenue Bonds)	228,524,297	210,558,058	*
Gross Debt	293,219,297	270,188,058	
TOTAL NET DEBT	**293,219,297**	**270,188,058**	
PERCENT OF ASSESSED VALUATION	**1.26%**	**0.77%**	
LEGAL DEBT MARGIN	**1,564,481,844**	**2,554,024,742**	

* Does not account for any potential issuances of new debt in fiscal year 2026.

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 2025-26, debt service for tax supported debt totals approximately $29.2 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 2025-26, with a total General Fund and Debt Service Fund combined operating budget of approximately $188.2 million, annual debt service for tax supported debt of approximately $29.2 million represents 15.54% of the annual operating budget. No debt service for Stormwater Management Fund, Golf Enterprise Fund, Convention Center Fund or Equipment Maintenance and Replacement Fund are 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 2025-26 OPERATING BUDGET*	FY 2025-26 TOTAL DEBT SERVICE*	FY 2025-26 % OF OPERATING BUDGET
General Fund and Debt Service Fund	188,173,898	29,235,484	15.54%

* Does not account for any potential issuances of new debt in fiscal year 2026.

ORDINANCES

ITEM #: O1

CERTIFIED TO BE A TRUE COPY.
CITY CLERK

Ordinance

City Council
City of Wilmington
North Carolina

Introduced By: Thom Moton, Jr., Interim City Manager **Date:** 5/20/2025

Ordinance Making Appropriations to the General Fund for the Fiscal Year Beginning July 1, 2025

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 for the Fiscal Year Beginning July 1, 2025.

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	$156,884,601
Total Appropriations	**$156,884,601**

Revenues	
Property Tax	$79,496,345
Sales Tax	$46,000,982
Unrestricted Intergovernmental	$14,452,597
Restricted Intergovernmental	$4,206,566
Charges for Services	$3,333,508
Miscellaneous	$1,716,024

License Fees & Permits	$2,598,994
Interest Earnings	$1,377,258
Fines & Forfeits	$123,941
Operating Transfer In	$250,000
Other Taxes	$564,569
Appropriated Fund Balance	$2,763,817
Total Revenues	**$156,884,601**

SECTION II: There is hereby a levied tax rate of $0.2825 per $100 valuation of taxable property as listed for taxes on January 1, 2025; $0.2248 per $100 valuation for General Fund, and $0.0577 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. Appropriations herein authorized shall have the amount of outstanding purchase orders as of June 30, 2025, added to each appropriation as it appears, in order to account for the payment against the fiscal year in which it is paid.

SECTION V: City Council authorizes the consolidations and other actions necessary to comply with GASB pronouncements that would affect financial reporting compliance.

SECTION VI: 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 FY26 budget.

SECTION VII: 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 VIII: 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 IX: Any construction or repair projects undertaken by City work forces shall

be in compliance with the requirements of North Carolina General Statute §143-135, and are hereby approved upon adoption of the FY26 budget.

SECTION X: City Council authorizes the appropriation of an increase to the stipend allocations dedicated to the Mayor ($26,486 to $27,810) and Councilmembers ($21,642 to $22,724) upon the adoption of the FY26 budget, and that Council will receive the same adjustment percentages as budgeted for employees to keep up with market adjustments.

SECTION XI: Appropriations herein authorized shall fund the following Full-Time Equivalent positions. It does not include temporary or seasonal positions such as interns: Total Full-time Equivalent: **963.06**

Adopted at a regular meeting

On June 17, 2025

Bill Saffo, Mayor

Approved As To Availability of Funds:

Finance Director

Attest:

Penelope Spicer-Sidbury, City Clerk

ITEM #: O2

CERTIFIED TO BE A TRUE COPY.
Leslie Spicer Sidbury
CITY CLERK

Ordinance

City Council
City of Wilmington
North Carolina

Introduced By: Thom Moton, Jr., Interim City Manager **Date:** 5/20/2025

Ordinance Making Appropriations to the Grant Projects, Financial Plans, Enterprise Fund, Debt Service Fund, Special Tax District, and Convention Center Fund for the Fiscal Year Beginning July 1, 2025

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 Grant Projects, Financial Plans Enterprise Fund, Debt Service Fund, Special Tax District and Convention Center Fund for the Fiscal Year Beginning July 1, 2025.

THEREFORE, BE IT ORDAINED:

SECTION I: 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:

COMMUNITY DEVELOPMENT BLOCK GRANT

Appropriations	
Economic & Physical Development	$871,503
Total Appropriations	**$871,503**
Revenues	
Federal Entitlement	$871,503
Total Revenues	**$871,503**

HOME INVESTMENT PARTNERSHIP FUND

Appropriations	
Economic & Physical Development	$575,573
Total Appropriations	**$575,573**
Revenues	
HOME Investment Partnership	$575,573
Total Revenues	**$575,573**

CDBG/HOME GRANT AND LOAN ADMINISTRATION FUND

Appropriations	
CD/HM Grant and Loan Operations	$1,134,886
Total Appropriations	**$1,134,886**
Revenues	
Transfer from General Fund	$728,729
Transfer from CDBG	$348,600
Transfer from HOME Fund	$57,557
Total Revenues	**$1,134,886**

SPECIAL PURPOSE FUND

Appropriations	
SABLE Program	$336,145
Metropolitan Transportation Planning Administration	$2,263,007
Regional Hazmat Response Team	$69,000
Total Appropriations	**$2,668,152**
Revenues	
Transfer from General Fund	$469,990
Intergovernmental Revenue	$2,198,162
Total Revenues	**$2,668,152**

OPIOID FUND

Appropriations	
Operating	$7,062
Total Appropriations	**$7,062**
Revenues	
Intergovernmental Revenues	$7,062

Total Revenues	**$7,062**

SECTION II: 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	$12,006,628
Total Appropriations	**$12,006,628**
Revenues	
Lease Charges	$9,035,149
Other Revenue and Interest Earnings	$5,000
Appropriated Fund Balance	$2,966,479
Total Revenues	**$12,006,628**

TECHNOLOGY REPLACEMENT FUND

Appropriations	
PC and Technology Support Operations	$1,895,629
Total Appropriations	**$1,895,629**
Revenues	
Technology Replacement Charges	$818,785
Transfer from General Fund	$612,679
Appropriated Fund Balance	$464,165
Total Revenues	**$1,895,629**

SECTION III: 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	$2,745,417
Total Appropriations	**$2,745,417**
Revenues	
Greens/Concessions Fees	$2,530,417
Other Revenue and Interest Earnings	$15,000

Appropriated Fund Balance	$200,000
Total Revenues	**$2,745,417**

PARKING FACILITIES FUND

Appropriations	
Parking Facilities Operations	$9,913,915
Total Appropriations	**$9,913,915**
Revenues	
Parking Fees	$6,250,531
Fines & Forfeitures	$644,900
Transfer from Debt Service Fund	$2,111,930
Interest Earnings	$120,000
Appropriated Fund Balance	$786,554
Total Revenues	**$9,913,915**

RECYCLING AND TRASH SERVICES FUND

Appropriations	
Recycling and Trash Services Operations	$12,988,952
Total Appropriations	**$12,988,952**
Revenues	
Recycling and Trash Services Disposal Tax	$98,000
Refuse Collection Fees	$12,158,086
Other Revenue and Interest Earnings	$194,500
Transfer from General Fund	$288,366
Transfer from Parking Fund	$250,000
Total Revenues	**$12,988,952**

STORMWATER MANAGEMENT FUND

Appropriations	
Stormwater Operations	$16,308,559
Total Appropriations	**$16,308,559**
Revenues	
Stormwater Utility Fees	$13,506,585
Other Revenue and Interest Earnings	$370,000
Appropriated Fund Balance	$2,431,974
Total Revenues	**$16,308,559**

SECTION IV: There is a hereby levied tax rate of $0.0577 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	$43,124,129
Total Appropriations	**$43,124,129**
Revenues	
Property Tax	$20,284,229
Transfer from General Fund	$11,834,832
Transfer from Parking	$500,000
Transfer from CIP Streets & Sidewalks	$6,600,000
Transfer from CIP Parks and Recreation	$189,000
Transfer from CIP Public Facilities	$211,000
Transfer from Golf Fund	$200,000
Other Revenue and Interest Earnings	$2,619,978
Appropriated Fund Balance	$685,090
Total Revenues	**$43,124,129**

SECTION V: 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, 2025.

SPECIAL TAX DISTRICT

Appropriations	
Economic & Physical Development	$1,147,137
Total Appropriations	**$1,147,137**
Revenues	
Property Tax	$693,482
Sales Tax	$288,011
Interest Earnings	$15,000
Appropriated Fund Balance	$150,644
Total Revenues	**$1,147,137**

SECTION VI: 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	$13,731,523
Total Appropriations	**$13,731,523**
Revenues	
Room Occupancy Tax	$5,346,852
Interest on Investments	$509,555
Convention Center Revenue	$7,239,738
Convention Center Parking Deck Revenue	$635,378
Total Revenues	**$13,731,523**

SECTION VII: Appropriations herein authorized shall have the amount of outstanding purchase orders as of June 30, 2025, added to each appropriation as it appears in order to account for payments against the fiscal year in which it is paid.

SECTION VIII: City Council authorizes the consolidations and other actions necessary to comply with GASB pronouncements that would affect financial reporting compliance.

SECTION IX: 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 FY26 budget.

SECTION IX: 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 FY26 budget.

SECTION X: 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 FY26 budget.

SECTION XI: 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 FY26 budget.

SECTION XII: 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 FY26 budget.

SECTION XIII: Any construction or repair project undertaken by City work forces shall be in compliance with the requirements of N.C.G.S. §143-135, and are hereby approved, upon adoption of the FY26 budget.

SECTION XIV: Appropriations herein authorized shall fund the following Full Time Equivalent positions, which does not include other temporary or seasonal positions such as interns:

CD/HM Grants and Loan Administration	FTE: 11.00
Fleet	FTE: 13
Golf	FTE: 14.88
Parking	FTE: 2
Municipal Service District	FTE: 2
Recycling & Trash Services	FTE: 76
Stormwater	FTE: 63.44
Special Purpose WMPO	FTE: 13
Special Purpose SABLE	FTE: 2
Special Purpose HEALTHY HOMES	FTE: 3
Total Full-Time Equivalent:	**FTE: 200.32**

Adopted at a regular meeting

On June 17, 2025

Bill Saffo, Mayor

Attest:

Penelope Spicer-Sidbury, City Clerk

Approved As To Availability of Funds:

Finance Director

ITEM #: 03

CERTIFIED TO BE A TRUE COPY.
CITY CLERK

Ordinance

City Council
City of Wilmington
North Carolina

Introduced By: Thom Moton, Jr., Interim City Manager **Date:** 5/20/2025

Ordinance Making Appropriations to the Capital Projects Funds for the Fiscal Year Beginning July 1, 2025

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, 2025.

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	$13,963,186
Parks and Recreation Capital Projects	$1,174,161
Public Improvement Projects	$2,744,613
Public Facilities Capital Projects	$771,488
Parking Capital Projects	$550,000
Stormwater Capital Projects	$10,976,167
Golf Capital Projects	$419,931
Total Appropriations	**$30,599,546**

Revenue:

Debt Service Paygo 80/20, FY25-29	$734,755
Debt Service Paygo Maint. 80/20, FY25-29	$1,290,000
Debt Service Paygo, Dedicated 1 Cent	$2,744,613
FEMA Homeland Security	$1,141,468
General Fund	$2,125,000
Golf Fund	$419,931
Install Financing, Maint, 80/20, FY25-29	$5,160,000
Install Financing, 80/20, FY25-29	$2,939,018
Interest on Investments	$3,500,000
Parking Facilities	$550,000
Payment in Lieu Tree Removal	$123,750
Rental Income	$36,312
Revenue Bond Proceeds	$4,043,863
Stormwater Management	$5,790,836
Total Revenues	**$30,599,546**

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 17, 2025

Bill Saffo, Mayor

Attest:

Penelope Spicer-Sidbury, City Clerk

Approved As To Availability of Funds:

Finance Director

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	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
GENERAL FUND				
PROPERTY TAX				
AD VAL TAX ALL OTHER PRIOR YR	($1,254)	$0	$0	($1,658)
AD VALOREM TAX 1ST PRIOR YEAR	($97,911)	($100,000)	($100,000)	($111,731)
AD VALOREM TAX 2ND PRIOR YEAR	($26,047)	($35,000)	($35,000)	($37,628)
AD VALOREM TAX 3RD PRIOR YEAR	($14,567)	($50,000)	($50,000)	($43,447)
AD VALOREM TAX 4TH PRIOR YEAR	($17,392)	($15,000)	($15,000)	($17,450)
AD VALOREM TAX 5TH PRIOR YEAR	($9,592)	($10,000)	($10,000)	($12,736)
AD VALOREM TAX 6TH PRIOR YEAR	($8,268)	$0	$0	($10,290)
AD VALOREM TAX 7TH PRIOR YEAR	($6,669)	$0	$0	($7,510)
AD VALOREM TAX 8TH PRIOR YEAR	($3,795)	$0	$0	($4,614)
AD VALOREM TAX 9TH PRIOR YEAR	($3,875)	$0	$0	($3,915)
AD VALOREM TAX CY DMV COLLECT	($4,550,255)	($4,796,578)	($4,796,578)	($3,737,300)
AD VALOREM TAXES CURRENT YEAR	($66,062,212)	($69,896,257)	($69,896,257)	($75,290,338)
PENALTY AND INTERST AD VAL TX	($176,828)	($200,000)	($200,000)	($158,184)
PENALTY AND INTERST DMV COLLCT	($55,219)	($50,000)	($50,000)	($59,544)
PROPERTY TAX Total	**($71,033,884)**	**($75,152,835)**	**($75,152,835)**	**($79,496,345)**
SALES TAX				
SALES TAX 1% ART 39	($20,171,009)	($21,555,390)	($21,555,390)	($21,549,012)
SALES TAX 1/2% ART 40	($7,333,907)	($7,541,204)	($7,541,204)	($7,976,944)
SALES TAX 1/2% ART 42	($9,893,792)	($10,803,737)	($10,803,737)	($10,570,715)
SALES TAX 1/2% ART 44 2003	($66)	($500)	($500)	($72)
SALES TAX 1/4% ART 44 HLD HRM	($5,357,263)	($5,325,532)	($5,325,532)	($5,904,239)
SALES TAX Total	**($42,756,037)**	**($45,226,363)**	**($45,226,363)**	**($46,000,982)**
UNRESTRICTD INTERGOV				
ABC REVENUES	($2,396,556)	($3,403,700)	($3,403,700)	($2,665,660)
BEER AND WINE TAX	($589,889)	($535,000)	($535,000)	($615,000)
COURT FEES	($18,126)	($15,000)	($15,000)	($20,867)
PIPED NATURAL GAS EXCISE	($266,383)	($308,608)	($308,608)	($228,535)
TELECOMMUNICATION SRV TX	($513,748)	($538,819)	($538,819)	($485,241)
UTILITY FRANCHISE TAX	($8,656,018)	($7,964,614)	($7,964,614)	($9,443,895)
VIDEO PROGRAMMING TAX	($1,017,762)	($1,090,036)	($1,090,036)	($993,399)
UNRESTRICTD INTERGOV Total	**($13,458,481)**	**($13,855,777)**	**($13,855,777)**	**($14,452,597)**
RESTRICTED INTERGOV				
NEW HANOVER COUNTY	($4,561)	$0	$0	$0
POWELL BILL GASOLINE TAX	($3,626,644)	($3,626,644)	($3,626,644)	($4,180,760)
SUPPL PEG CHANNEL SUPPORT	($25,806)	($25,000)	($25,000)	($25,806)
RESTRICTED INTERGOV Total	**($3,657,012)**	**($3,651,644)**	**($3,651,644)**	**($4,206,566)**

Revenue	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
GENERAL FUND				
CHARGES FOR SERVICE				
(NON)OLSEN SOFTBALL FIELD	($2,133)	($6,000)	($6,000)	$0
BOXING CENTER	($684)	$0	$0	$0
BUCK HARDEE FIELD	($6,943)	$0	$0	$0
CHARGES FOR OUTSIDE OVERTIME	($567,946)	($300,000)	($300,000)	($406,559)
CODE ENF PENLTY/FEES/ASSESMNTS	($8,836)	($2,000)	($2,000)	($2,000)
CODE ENFRCMENT BOARDING FEES	($5,671)	($3,000)	($3,000)	($5,895)
CODE ENFRCMNT DEMOLITION	($22,048)	($5,000)	($5,000)	($24,416)
CODE ENFRCMNT LOT CLEANING	($34,797)	($30,000)	($30,000)	($52,524)
CONCESSIONS / FOOD/BEVERAGE	($72,093)	($40,750)	($40,750)	($20,000)
CRIME LAB FEES	($1,567)	$0	$0	($1,810)
DERICK G S DAVIS CENTER	($1,108)	$0	$0	$0
FEES / ALTHEA GIBSON TENNIS	($11,562)	($25,000)	($25,000)	($25,000)
FEES / AMPHITHEATER SALES	($68,050)	($45,000)	($45,000)	($51,000)
FEES / ATHLETICS	($9,996)	($10,000)	($10,000)	($11,758)
FEES / FIT FOR FUN	($40,344)	($40,000)	($40,000)	($40,000)
FEES / OLSEN PARK	($35,631)	($50,000)	($50,000)	($47,677)
FEES / RIVERFRONT PARK - AMPHI	($104,558)	($130,000)	($130,000)	($150,000)
FEES / SKATE PARK FEES	($126)	$0	$0	$0
FEES / TENNIS RESERVATIONS	($20,459)	($48,000)	($48,000)	($45,000)
FEES/BOXING/FITNESS CENTER	($38,490)	($35,000)	($35,000)	($50,000)
FINGERPRINTS AND ID	($5,590)	$0	$0	($6,001)
FIRE ESCORTS	($55,200)	($30,000)	($30,000)	($47,333)
FIRE INSPECTION FEES	($94,780)	($100,000)	($100,000)	($109,565)
FIT FOR FUN	($420)	$0	$0	$0
GOLF FEES / BEER SALES	($13,493)	($15,000)	($15,000)	($13,468)
GOLF FEES /CART RENTALS	($9,281)	($10,000)	($10,000)	($8,932)
GOLF FEES /DAILY GREEN FEES	($307,541)	($300,000)	($300,000)	($320,000)
GOLF FEES /FOOD & BEV CONCESSN	($11,901)	($10,000)	($10,000)	($10,746)
GOLF FEES /RETAIL CONCESSIONS	($10,357)	($8,000)	($8,000)	($9,589)
GREENFIELD AMPHITHEATER	($76,185)	$0	$0	$0
GREENFIELD PK-AMPHITHEATR	($93,551)	($80,000)	($80,000)	($78,000)
HALYBURTON PARK	($2,435)	$0	$0	$0
HALYBURTON PARK PROGRAM	($16,644)	($9,000)	($9,000)	($15,000)
HAULING & MOWING CHARGES	($44,385)	($35,000)	($35,000)	($39,567)
LEGION SPORTS COMPLEX	($1,041)	$0	$0	$0
MAIDES PARK PROGRAMS	($3,492)	($1,500)	($1,500)	($2,532)
MAINT ST HIGHWAY SIGNALS	($479,404)	($475,000)	($475,000)	($495,000)
MARTIN LUTHER KING CENTER	($1,749)	$0	$0	$0
MISCELLANEOUS CHARGES	($1,990)	($1,000)	($1,000)	($1,966)
MLK PROGRAMS	($6,598)	($2,000)	($2,000)	($9,600)
NHC SCHOOLS	($69,914)	($69,914)	($69,914)	($69,914)
OLSEN PARK	($499)	$0	$0	$0
OVERTIME REIMBURSEMENT	($39,552)	($20,000)	($20,000)	($35,877)
PERMITS / TREE PERMITS	($7,475)	($7,000)	($7,000)	($8,550)
PERMITS / WATER ST PARK	($125)	$0	$0	$0
PRECIOUS METAL PERMITS	($2,534)	$0	$0	($2,387)

Revenue	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
GENERAL FUND				
RECREATION / MISCELLANEOUS	($4,050)	$0	$0	$0
RENTS / BIJOU PARK	($161)	$0	$0	$0
RENTS / RIVERFRONT PARK	($204,333)	($240,000)	($240,000)	($200,000)
RENTS / SPORTS COMPLEX	$0	($12,500)	($12,500)	($12,500)
RENTS/ PORTIA MILLS HINES PARK	($948)	$0	$0	$0
RENTS/EMPIE PICNIC SHELTER	($5,606)	($3,000)	($3,000)	($4,488)
RENTS/GREENFIELD PARK-GROUNDS	($498)	$0	$0	$0
RENTS/GREENFIELD PK-GARDENS	($1,425)	$0	$0	$0
RENTS/HALYBURTON RENTALS	($31,936)	($20,000)	($20,000)	($32,523)
RENTS/LEGION STADIUM	($36,768)	($45,000)	($45,000)	($40,433)
RENTS/M L KING CENTER	($3,806)	($600)	($600)	($7,800)
RENTS/MAIDES PARK	($7,638)	($4,000)	($4,000)	($6,287)
RESPONSE TEAMS REIMBURSEMENTS	($9,025)	($5,000)	($17,253)	($7,486)
RIVERFRONT PARK	($108,163)	($8,399)	($67,813)	($8,399)
ROAD RACE/GROUP WALKS	($13,896)	$0	$0	$0
ROAD RACE/ORG GROUP WALK	($1,050)	$0	$0	$0
ROAD RACES/TRIATHLONS	($87,037)	($77,000)	($77,000)	($62,151)
SPECIAL EVENTS	($7,355)	($2,000)	($2,000)	($9,267)
SPECIAL TEAMS (MOU)	($67,842)	($55,000)	($55,000)	($57,871)
STATE PROPERTY	($177,581)	($160,000)	($160,000)	($178,095)
SWIMM POOLS/YMCA OF WILMINGTON	($2,209)	($9,000)	($9,000)	($9,000)
SWIMMING POOLS	($2,209)	$0	$0	$0
TENNIS CLINICS	($1,171)	$0	$0	$0
TRAINING FACILITY FEES	($2,278)	($20,000)	($20,000)	($5,000)
UTILITY CUT/STREET REPAIR	($85,605)	($200,000)	($200,000)	($200,000)
WILMINGTON HOUSING AUTHORITY	($158,000)	($158,000)	($158,000)	($158,000)
YOUTH ATHLETICS	($3,043)	$0	$0	$0
ZONING & SUBDIV FEES	($73,102)	($150,000)	($150,000)	($116,542)
CHARGES FOR SERVICE Total	**($3,505,907)**	**($3,112,663)**	**($3,184,330)**	**($3,333,508)**
MISCELLANEOUS				
COLLECTION BAD DEBT	($4,474)	$0	$0	$0
DONATIONS	($11,430)	$0	$0	$0
EQUIPMENT	($44,105)	$0	$0	$0
INSURANCE REIMB -BLDGS & IMPRV	($8,663)	$0	$0	$0
INSURANCE REIMB -VEHICLE/EQUIP	$26,488	$0	$0	$0
INSURANCE REIMB-OTHER	($8,044)	$0	$0	$0
MATERIALS	($1,883)	$0	$0	$0
MISCELLANEOUS	($8,959)	($5,000)	($5,000)	($5,000)
NHC BOARD OF EDUCATION	($211,403)	($202,335)	($202,335)	($211,970)
OTHER REVENUE	($17,180)	($40,000)	($40,000)	($20,000)
PCARD REBATE PROGRAM	($17,493)	($15,000)	($15,000)	($15,000)
PROGRAM SPONSORSHIP	($187,162)	($187,162)	($187,162)	($187,162)
REAL ESTATE SALES	($3,965,170)	$0	$0	$0
RENTAL INCOME	($527,032)	($680,656)	($680,656)	($1,276,892)
UNIVERSITY OF NC AT WILMINGTON	($35,000)	$0	$0	$0
WORKERS COMP	($1,202)	$0	$0	$0
MISCELLANEOUS Total	**($5,022,711)**	**($1,130,153)**	**($1,130,153)**	**($1,716,024)**

Revenue	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
GENERAL FUND				
LICENSE FEE & PERMIT				
ANNUAL FIRE PERMITS	($68,845)	($81,000)	($81,000)	($74,230)
FIRE CONSTRUCTION	($60,251)	($100,000)	($100,000)	($83,525)
FIRE SPECIAL CHARGES	($75,957)	($85,000)	($85,000)	($80,213)
MISCELLANEOUS	($105,148)	($80,000)	($80,000)	($93,351)
MOTOR VEHICLE DMV COLLECTIONS	($448,645)	($1,350,660)	($2,250,660)	($2,250,000)
MOTOR VEHICLE LICENSE	($11)	$0	$0	$0
PRIVILEGE LICENSE	($13,075)	($12,000)	($12,000)	($17,675)
PRIVILEGE LICENSE PENALTIES	($850)	$0	$0	$0
LICENSE FEE & PERMIT Total	**($772,781)**	**($1,708,660)**	**($2,608,660)**	**($2,598,994)**
INTEREST EARNINGS				
CHANGE IN VALUE OF INVESTMENT	$8,747	$0	$0	$0
INTEREST ON INVESTMENTS	($4,334,627)	($1,500,000)	($1,500,000)	($1,377,258)
INTEREST ON LEASES	($189,077)	$0	$0	$0
INTEREST ON LIENS	($18,825)	$0	$0	$0
INTEREST EARNINGS Total	**($4,533,783)**	**($1,500,000)**	**($1,500,000)**	**($1,377,258)**
FINES & FORFEITS				
CIVIL CITATIONS	($30,492)	($50,000)	($50,000)	($49,019)
CODE ENFORCEMENT	($4,500)	($5,000)	($5,000)	($4,004)
FALSE ALARM CITATIONS	($67,792)	($65,000)	($65,000)	($70,000)
FIRE CODE VIOLATIONS	($1,300)	($400)	($400)	($918)
FINES & FORFEITS Total	**($104,084)**	**($120,400)**	**($120,400)**	**($123,941)**
OPERATING TRANSFR IN				
CONVENTION CENTER	($400,000)	($500,000)	($1,765,616)	$0
CP BUILDING IMPROVEMENT	$0	$0	($1,912,187)	$0
CP STREET AND SIDEWALKS	$0	$0	($251,915)	$0
LF-GENERAL HOUSING	$0	$0	($508,063)	$0
PARKING FACILITIES	$0	($250,000)	($250,000)	($250,000)
OPERATING TRANSFR IN Total	**($400,000)**	**($750,000)**	**($4,687,781)**	**($250,000)**
OTHER TAX				
RENTAL VEHICLE TAX	($530,988)	($475,000)	($475,000)	($564,569)
OTHER TAX Total	**($530,988)**	**($475,000)**	**($475,000)**	**($564,569)**
APPROPR FUND BALANCE				
APPROPRIATED FUND BALANCE	$0	($2,382,397)	($11,873,275)	($2,763,817)
APPROPR FUND BALANCE Total	**$0**	**($2,382,397)**	**($11,873,275)**	**($2,763,817)**
OTHER LONG TERM OBLG				
LEASE LIAB ISSUED	($394,156)	$0	$0	$0
SBITA LIAB ISSUED	($4,698,217)	$0	$0	$0
OTHER LONG TERM OBLG Total	**($5,092,373)**	**$0**	**$0**	**$0**
GENERAL FUND Total	**($150,868,039)**	**($149,065,892)**	**($163,466,218)**	**($156,884,601)**

Revenue	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
GOLF FUND				
CHARGES FOR SERVICE				
GOLF FEES / BEER SALES	($89,823)	($80,000)	($80,000)	$0
GOLF FEES /CART RENTALS	($379,019)	($364,000)	($364,000)	$0
GOLF FEES /DAILY GREEN FEES	($1,336,167)	($1,230,000)	($1,230,000)	$0
GOLF FEES /DISC CRDS-GREEN FEE	($422,089)	($375,000)	($375,000)	$0
GOLF FEES /FOOD & BEV CONCESSN	($67,166)	($55,000)	($55,000)	$0
GOLF FEES /RETAIL CONCESSIONS	($189,228)	($190,000)	($190,000)	$0
GOLF FEES /TOURNAMENT FEES	($18,155)	($17,000)	($17,000)	$0
GOLF FEES/EXPIRD GIFTCERT/PASS	$0	($3,000)	($3,000)	$0
GOLF FEES/FIRST TEE	($55,324)	($57,753)	($57,753)	$0
CHARGES FOR SERVICE Total	**($2,556,970)**	**($2,371,753)**	**($2,371,753)**	**$0**
INTEREST EARNINGS				
CHANGE IN VALUE OF INVESTMENT	$411	$0	$0	$0
INTEREST ON INVESTMENTS	($120,691)	($15,000)	($15,000)	$0
INTEREST EARNINGS Total	**($120,280)**	**($15,000)**	**($15,000)**	**$0**
OPERATING TRANSFR IN				
DEBT SERVICE	$0	($400,000)	($400,000)	$0
OPERATING TRANSFR IN Total	**$0**	**($400,000)**	**($400,000)**	**$0**
APPROPR FUND BALANCE				
APPROPRIATED FUND BALANCE	$0	($820,000)	($822,216)	$0
APPROPR FUND BALANCE Total	**$0**	**($820,000)**	**($822,216)**	**$0**
GOLF FUND Total	**($2,677,250)**	**($3,606,753)**	**($3,608,969)**	**$0**
PARKING FACILITIES FUND				
CHARGES FOR SERVICE				
PARKING METER MONTHLY FEES	($42,696)	($59,251)	($59,251)	($59,251)
PARKING METER PERMITS	($9,879)	($31,780)	($31,780)	($31,780)
PARKING METER TOKENS	($4,413)	($5,000)	($5,000)	($6,000)
PARKING METERS	($1,844,280)	($1,969,053)	($1,969,053)	($2,100,000)
PRKG FAC CHRG ELECTRIC VEHICLE	($35,523)	$0	$0	$0
PRKG FAC CHRG EVENNG/NGHT COLL	($75,030)	($105,800)	($105,800)	($109,800)
PRKG FAC CHRG HOURLY FEES	($2,086,909)	($2,036,867)	($2,036,867)	($2,076,200)
PRKG FAC CHRG LEASED SPACES	($110,927)	($282,000)	($282,000)	($282,000)
PRKG FAC CHRG MONTHLY FEES	($1,007,517)	($1,075,000)	($1,075,000)	($1,194,000)
PRKG FAC CHRG SPECIAL EVENTS	($169,470)	($366,500)	($366,500)	($271,500)
PRKG FAC CHRG STAMP SALES	($76,820)	($103,000)	($103,000)	($108,000)
RESIDENTL PARKING PROGR PERMTS	($12,980)	($9,900)	($9,900)	($12,000)
CHARGES FOR SERVICE Total	**($5,476,443)**	**($6,044,151)**	**($6,044,151)**	**($6,250,531)**
MISCELLANEOUS				
INSURANCE REIMB -BLDGS & IMPRV	$539	$0	$0	$0
OTHER REVENUE	($1,913)	$0	$0	$0
MISCELLANEOUS Total	**($1,374)**	**$0**	**$0**	**$0**
INTEREST EARNINGS				
CHANGE IN VALUE OF INVESTMENT	$1,063	$0	$0	$0
INTEREST ON INVESTMENTS	($373,720)	($120,000)	($120,000)	($120,000)
INTEREST ON LEASES	($241,218)	$0	$0	$0
INTEREST EARNINGS Total	**($613,875)**	**($120,000)**	**($120,000)**	**($120,000)**

Revenue	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
PARKING FACILITIES FUND				
FINES & FORFEITS				
PARKING FINES	($656,744)	($609,900)	($609,900)	($644,900)
FINES & FORFEITS Total	**($656,744)**	**($609,900)**	**($609,900)**	**($644,900)**
OPERATING TRANSFR IN				
DEBT SERVICE	($2,387,966)	($2,134,128)	($2,134,128)	($2,111,930)
OPERATING TRANSFR IN Total	**($2,387,966)**	**($2,134,128)**	**($2,134,128)**	**($2,111,930)**
APPROPR FUND BALANCE				
APPROPRIATED FUND BALANCE	$0	($2,296,947)	($2,724,537)	($786,554)
APPROPR FUND BALANCE Total	**$0**	**($2,296,947)**	**($2,724,537)**	**($786,554)**
PARKING FACILITIES FUND Total	**($9,136,401)**	**($11,205,126)**	**($11,632,716)**	**($9,913,915)**
STORM WATER MANAGEMENT FUND				
CHARGES FOR SERVICE				
CITY STREET STRMWTR FEE	($3,261,038)	($3,375,990)	($3,375,990)	($2,774,318)
NCDOT DRAINAGE MAINTENANCE	($15,000)	($60,000)	($60,000)	($60,000)
STORMWATER UTILITY FEE	($9,917,482)	($9,990,180)	($9,990,180)	($10,672,267)
CHARGES FOR SERVICE Total	**($13,193,520)**	**($13,426,170)**	**($13,426,170)**	**($13,506,585)**
MISCELLANEOUS				
EQUIPMENT	($831)	$0	$0	$0
MATERIALS	($3,224)	$0	$0	$0
MISCELLANEOUS Total	**($4,055)**	**$0**	**$0**	**$0**
LICENSE FEE & PERMIT				
STORMWATER DISCHARGE	($49,200)	($55,000)	($55,000)	($55,000)
LICENSE FEE & PERMIT Total	**($49,200)**	**($55,000)**	**($55,000)**	**($55,000)**
INTEREST EARNINGS				
CHANGE IN VALUE OF INVESTMENT	$2,381	$0	$0	$0
INTEREST ON INVESTMENTS	($776,532)	($300,000)	($300,000)	($315,000)
INTEREST EARNINGS Total	**($774,151)**	**($300,000)**	**($300,000)**	**($315,000)**
INSTALLMENT FINANCNG				
INSTALL FIN/REFUND LOBS PREM	($5,601)	$0	$0	$0
PROCEEDS REFUNDING LOBS	($65,105)	$0	$0	$0
INSTALLMENT FINANCNG Total	**($70,706)**	**$0**	**$0**	**$0**
APPROPR FUND BALANCE				
APPROPRIATED FUND BALANCE	$0	($603,997)	($902,450)	($2,431,974)
APPROPR FUND BALANCE Total	**$0**	**($603,997)**	**($902,450)**	**($2,431,974)**
STORM WATER MANAGEMENT FUND Total	**($14,091,631)**	**($14,385,167)**	**($14,683,620)**	**($16,308,559)**
RECYCLING & TRASH SERVICESFUND				
RESTRICTED INTERGOV				
SOLID WASTE DISPOSAL TAX	($94,479)	($89,000)	($89,000)	($98,000)
RESTRICTED INTERGOV Total	**($94,479)**	**($89,000)**	**($89,000)**	**($98,000)**

Revenue	FY24 Actual	FY25 Adopted	FY25 Adjusted	FY26 Adopted
RECYCLING & TRASH SERVICESFUND				
CHARGES FOR SERVICE				
RECYCLING / SALES	($91,328)	($86,618)	($86,618)	($96,000)
REFUSE / BAG PURCHASE/DOWNTOWN	($161,878)	($156,120)	($156,120)	($178,486)
REFUSE COLL/SW ACTIVATION FEE	($116,794)	($116,514)	($116,514)	($110,600)
REFUSE COLLECTION / SPECIAL	($2,690)	($1,800)	($1,800)	($3,000)
REFUSE COLLECTION/REGULAR	($11,826,063)	($11,465,531)	($11,465,531)	($11,770,000)
CHARGES FOR SERVICE Total	**($12,198,753)**	**($11,826,583)**	**($11,826,583)**	**($12,158,086)**
MISCELLANEOUS				
EQUIPMENT	($6,545)	$0	$0	$0
WORKERS COMP	($10,860)	($12,116)	($12,116)	($14,500)
MISCELLANEOUS Total	**($17,406)**	**($12,116)**	**($12,116)**	**($14,500)**
INTEREST EARNINGS				
CHANGE IN VALUE OF INVESTMENT	$1,001	$0	$0	$0
INTEREST ON INVESTMENTS	($313,648)	($113,000)	($113,000)	($180,000)
INTEREST EARNINGS Total	**($312,647)**	**($113,000)**	**($113,000)**	**($180,000)**
OPERATING TRANSFR IN				
GENERAL FUND	($288,366)	($288,366)	($288,366)	($288,366)
PARKING FACILITIES	($250,000)	($250,000)	($250,000)	($250,000)
OPERATING TRANSFR IN Total	**($538,366)**	**($538,366)**	**($538,366)**	**($538,366)**
APPROPR FUND BALANCE				
APPROPRIATED FUND BALANCE	$0	$0	($39,040)	$0
APPROPR FUND BALANCE Total	**$0**	**$0**	**($39,040)**	**$0**
RECYCLING & TRASH SERVICESFUND Total	**($13,161,650)**	**($12,579,065)**	**($12,618,105)**	**($12,988,952)**

DETAILED AUTHORIZED POSITION LISTING

Fund Description	Department	Division	Position Description	FY25 Adopted	FY25 Adjusted	FY26 Adopted
GENERAL FUND	**BUDGET & RESEARCH**	BUDGET & RESEARCH	ASSISTANT BUDGET DIRECTOR	1.00	1.00	1.00
			BUDGET & MANAGEMENT ANALYST	0.00	0.00	1.00
			BUDGET ANALYST	1.00	1.00	0.00
			BUDGET DIRECTOR	1.00	1.00	1.00
			SR. BUDGET & MANAGEMENT ANALYST	3.00	3.00	3.00
			STRATEGIC PLAN AND PERFORMANCE MANAGER	1.00	1.00	1.00
		BUDGET & RESEARCH Total		7.00	7.00	7.00
	BUDGET & RESEARCH Total			**7.00**	**7.00**	**7.00**
	CITY ATTORNEY	CITY ATTORNEY	ADMIN SPECIALIST - CITY ATTORNEY	1.00	1.00	1.00
			ASSISTANT CITY ATTORNEY	3.00	3.00	4.00
			ASSOCIATE CITY ATTORNEY	1.00	1.00	0.00
			CITY ATTORNEY	1.00	1.00	1.00
			DEPUTY CITY ATTORNEY	1.00	1.00	1.00
			EXECUTIVE SUPPORT SPECIALIST	1.00	1.00	1.00
			PARALEGAL	4.00	4.00	4.00
			SR. PARALEGAL	1.00	1.00	1.00
		CITY ATTORNEY Total		13.00	13.00	13.00
	CITY ATTORNEY Total			**13.00**	**13.00**	**13.00**
	CITY CLERK	CITY CLERK	ASSISTANT CITY CLERK	1.00	1.00	2.00
			CITY CLERK	1.00	1.00	1.00
			DEPUTY CITY CLERK	1.00	1.00	1.00
		CITY CLERK Total		3.00	3.00	4.00
	CITY CLERK Total			**3.00**	**3.00**	**4.00**
	CITY MANAGER	CM-ADMINISTRATION	ASST TO CM FOR LEGIS & COMMUNITY AFFAIRS	1.00	1.00	1.00
			CITY MANAGER	1.00	1.00	1.00
			DEPUTY CITY MANAGER	3.00	3.00	3.00
			EMERGENCY MANAGEMENT AND RESILIENCY COORDINATOR	1.00	1.00	1.00
			EXEC ASST TO MAYOR & COUNCIL	1.00	1.00	1.00
			EXECUTIVE STAFF ASSISTANT	1.00	1.00	1.00
			EXECUTIVE SUPPORT SPECIALIST	1.00	1.00	1.00
		CM-ADMINISTRATION Total		9.00	9.00	9.00
		CM-DIVERSITY EQUITY INCLUSION	DIVERSITY, EQUITY, & INCLUSION MANAGER	1.00	1.00	1.00
			EQUITY AND INCLUSION SPECIALIST	1.00	1.00	0.00
		CM-DIVERSITY EQUITY INCLUSION Total		2.00	2.00	1.00
		CM-ECONOMIC DEVELOPMENT	DOWNTOWN COORDINATOR	1.00	1.00	0.00
		CM-ECONOMIC DEVELOPMENT Total		1.00	1.00	0.00
		CM-INTERNAL AUDIT	CITY AUDITOR	1.00	1.00	1.00
		CM-INTERNAL AUDIT Total		1.00	1.00	1.00
		CM-RAIL REALIGNMENT	ECONOMIC DEVELOPMENT MANAGER	1.00	1.00	0.00
		CM-RAIL REALIGNMENT Total		1.00	1.00	0.00
		CM-REPAIR & MAINTENANCE	ADMIN SUPPORT SPECIALIST	1.00	1.00	1.00
			ADMIN SUPPORT SPECIALIST/SITE SECURITY	0.00	0.00	1.00
			ADMIN SUPPORT TECH/SITE SECURITY	1.00	1.00	0.00
			AUDIO VISUAL SPECIALIST	1.00	1.00	1.00
			BUILDINGS & FACILITIES SUPT	1.00	1.00	1.00
			FACILITIES SPECIALIST	2.00	2.00	1.00
			OPERATIONS SUPERVISOR	1.00	1.00	1.00
			SR. FACILITIES SPECIALIST	1.00	1.00	2.00
		CM-REPAIR & MAINTENANCE Total		8.00	8.00	8.00
		CM-DOWNTOWN COORDINATION	PARKING & DOWNTOWN COORDINATOR	0.00	0.00	1.00
		CM-DOWNTOWN COORDINATION Total		0.00	0.00	1.00
		CM-ECON DEVELOPMENT	ECONOMIC DEVELOPMENT MANAGER	0.00	0.00	1.00
		CM-ECON DEVELOPMENT Total		0.00	0.00	1.00
	CITY MANAGER Total			**22.00**	**22.00**	**21.00**

Fund Description	Department	Division	Position Description	FY25 Adopted	FY25 Adjusted	FY26 Adopted
	CORPORATE AFFAIRS	CA-GOVERNMENT TELEVISION	GTV PRODUCER/DIRECTOR	1.00	1.00	1.00
			GTV PRODUCTION MANAGER	1.00	1.00	1.00
			VIDEO PRODUCTION TECHNICIAN	1.00	1.00	1.00
		CA-GOVERNMENT TELEVISION Total		3.00	3.00	3.00
		CORPORATE AFFAIRS	COMMUNICATIONS DIRECTOR	1.00	1.00	1.00
			DIGITAL ENGAGEMENT COORDINATOR	1.00	1.00	1.00
			INTERNAL COMMUNICATIONS COORDINATOR	1.00	1.00	1.00
			MARKETING COORDINATOR	1.00	1.00	1.00
			MEDIA MANAGER	1.00	1.00	1.00
		CORPORATE AFFAIRS Total		5.00	5.00	5.00
	CORPORATE AFFAIRS Total			**8.00**	**8.00**	**8.00**
	ENGINEERING	ENGINEERING	ASSISTANT CITY SURVEYOR	0.00	0.00	1.00
			ASSISTANT ENGINEERING DIRECTOR	1.00	1.00	1.00
			CITY ENGINEER	1.00	1.00	0.00
			CITY SURVEYOR	1.00	1.00	1.00
			CONSTRUCTION ENGINEER	0.00	0.00	1.00
			CONSTRUCTION INSPECTION MANAGER	0.00	0.00	1.00
			CONSTRUCTION INSPECTOR	4.00	4.00	3.00
			CONSTRUCTION MANAGER	1.00	1.00	0.00
			CONTRACT ADMINISTRATOR	1.00	1.00	1.00
			DIRECTOR OF ENGINEERING	0.00	0.00	1.00
			DIVISION ENGINEER	0.00	0.00	1.00
			DIVISION PROJECT MANAGER	1.00	1.00	1.00
			ENGINEERING ASSOCIATE	2.00	2.00	1.00
			ENGINEERING TECH - PUB SRVS	1.00	1.00	1.00
			ENGINEERING TECHNOLOGY SPEC	1.00	1.00	0.00
			FISCAL SUPPORT SPECIALIST	1.00	1.00	0.00
			GIS ANALYST - ENGINEERING	1.00	1.00	1.00
			PLAN REVIEW ENGINEER	1.00	1.00	1.00
			PROGRAM SPECIALIST - RIGHT OF WAY	0.00	0.00	1.00
			PROJECT ENGINEER	3.00	3.00	2.00
			PROJECT MANAGER	6.00	6.00	6.00
			PROPERTY ACQUISITION SPEC	2.00	2.00	0.00
			PROPERTY ACQUISITION SPECIALIST	0.00	0.00	2.00
			QUALITY CONTROL TECHNICIAN	2.00	2.00	2.00
			SR. ENGINEERING TECH	1.00	1.00	0.00
			SR. ENGINEERING TECHNICIAN	0.00	0.00	2.00
			SR. PROJECT ENGINEER	1.00	1.00	0.00
			SR. PROJECT MANAGER	2.00	2.00	2.00
			SURVEY CHIEF	3.00	3.00	3.00
			SURVEY PROJECT MANAGER	1.00	1.00	0.00
			SURVEY TECHNICIAN	2.00	2.00	2.00
		ENGINEERING Total		40.00	40.00	38.00
		ENG-TRAFFIC ENGINEERING	ADMIN SPECIALIST - TRAFFIC	1.00	1.00	1.00
			CITY TRAFFIC ENGINEER	1.00	1.00	1.00
			ENGINEERING ASSOCIATE	1.00	1.00	1.00
			INTELLIGENT TRANSPORTATION SYSTEMS (ITS) ENGINEER	1.00	1.00	1.00
			ITS MAINTENANCE SUPERVISOR	1.00	1.00	1.00
			ITS TECHNICIAN	3.00	3.00	3.00
			NEIGHBORHOOD TRAFFIC MANAGER	0.00	0.00	1.00
			SIGNAL SYSTEM SPECIALIST	1.00	1.00	1.00
			SIGNS & MARKINGS ENGINEER MGR	1.00	1.00	0.00
			SIGNS & MARKINGS SUPERVISOR	1.00	1.00	1.00
			SIGNS & MARKINGS TECHNICIAN I	3.00	3.00	3.00
			SIGNS & MARKINGS TECHNICIAN II	3.00	3.00	3.00
			SR. ITS TECHNICIAN	6.00	6.00	6.00
			SR. TRAFFIC ENG TECH	1.00	1.00	1.00
			TRAFFIC SIGNS FABRICATOR	1.00	1.00	1.00
		ENG-TRAFFIC ENGINEERING Total		25.00	25.00	25.00
	ENGINEERING Total			**65.00**	**65.00**	**63.00**

Fund Description	Department	Division	Position Description	FY25 Adopted	FY25 Adjusted	FY26 Adopted
	FINANCE	FINANCE	ACCOUNTANT - ACCOUNTS PAYABLE	1.00	1.00	1.00
			ACCOUNTANT - AP AND GENERAL	1.00	1.00	1.00
			ACCOUNTANT - FIXED ASSETS	1.00	1.00	1.00
			ACCOUNTANT - LEASES AND GENERAL	1.00	1.00	0.00
			ACCOUNTING MANAGER	1.00	1.00	1.00
			ACCOUNTING SPECIALIST	2.00	2.00	2.00
			ADMIN SPECIALIST - FINANCE	1.00	1.00	1.00
			ADMIN SPECIALIST - PURCHASING	1.00	1.00	1.00
			ASSISTANT FINANCE DIR.-CONTROL	1.00	1.00	1.00
			ASSISTANT FINANCE DIR.-TREASUR	1.00	1.00	1.00
			BUYER	3.00	2.00	3.00
			BUYER - PURCHASING	0.00	1.00	0.00
			COLLECTIONS OFCR/TAX COLLECTIO	1.00	1.00	1.00
			CONTRACT SPECIALIST	1.00	1.00	1.00
			CUSTOMER SERVICE MANAGER	1.00	1.00	1.00
			FINANCE DIRECTOR	1.00	1.00	1.00
			MAIL COURIER	1.00	1.00	1.00
			PAYROLL ACCOUNTANT	1.00	1.00	1.00
			PAYROLL MANAGER	1.00	1.00	1.00
			PAYROLL SPECIALIST	1.00	1.00	1.00
			PURCHASING MANAGER	1.00	1.00	1.00
			REPORTING ANALYST	2.00	2.00	2.00
			REVENUE SPECIALIST	3.00	3.00	3.00
			RISK MANAGER	1.00	1.00	1.00
			SR. ACCOUNTANT	1.00	1.00	1.00
			SR. ACCOUNTANT - GRANTS	1.00	1.00	1.00
			SR. CONTRACT SPECIALIST - MWBE/DBE COORDINATOR	1.00	1.00	1.00
		FINANCE Total		32.00	32.00	31.00
	FINANCE Total			**32.00**	**32.00**	**31.00**
	FIRE	FD-ADMINISTRATION	EXECUTIVE STAFF ASSISTANT - FIRE	1.00	1.00	1.00
			FIRE ADMINISTRATIVE SERVICES MANAGER	1.00	1.00	1.00
			FIRE CHIEF	1.00	1.00	1.00
			PROJECT AND BUDGET ANALYST	1.00	1.00	0.00
			PUBLIC INFORMATION OFFICER - FIRE	1.00	1.00	1.00
		FD-ADMINISTRATION Total		5.00	5.00	4.00
		FD-COMMUNITY RISK REDUCTION	COMMUNITY RISK REDUCTION COORD	1.00	1.00	1.00
			FIRE LIFE SAFETY EDUCATOR	1.00	1.00	1.00
		FD-COMMUNITY RISK REDUCTION Total		2.00	2.00	2.00
		FD-FIRE MARSHAL	ADMIN ASSISTANT - FIRE	0.49	0.49	1.00
			ADMIN SPECIALIST - FIRE	1.00	1.00	1.00
			ASSISTANT FIRE CHIEF - FIRE MARSHAL	1.00	1.00	1.00
			BATTALION CHIEF - SPEC OPS	1.00	1.00	1.00
			FIRE CAPTAIN DAYSHIFT	2.00	2.00	2.00
			FIRE ENGINEER DAY	0.00	0.00	4.00
			FIRE INSPECTOR	0.45	0.45	0.45
			FIRE MASTER FIREFIGHTER DAY	4.00	4.00	0.00
		FD-FIRE MARSHAL Total		9.94	9.94	10.45
		FD-FIRE SUPPRESSION	ACCREDITATION SPECIALIST	0.48	0.48	0.48
			ASSISTANT FIRE CHIEF - OPERATIONS	1.00	1.00	1.00
			BATTALION CHIEF - DEPUTY FIRE MARSHAL	1.00	1.00	1.00
			BATTALION CHIEF- HEALTH AND SFTY	1.00	1.00	1.00
			FIRE ADMIN SUPPORT SPECIALIST	0.48	0.48	0.00
			FIRE BATTALION CHIEF	6.00	6.00	6.00
			FIRE CAPTAIN	44.00	44.00	45.00
			FIRE CAPTAIN DAYSHIFT	2.00	2.00	1.00
			FIRE ENGINEER	0.00	0.00	45.00
			FIRE LIEUTENANT	9.00	9.00	9.00
			FIRE MASTER FIREFIGHTER	54.00	54.00	0.00
			FIRE QUALITY ASSURANCE SPECIALIST	0.48	0.48	0.48
			FIREFIGHTER	90.00	90.00	99.00
		FD-FIRE SUPPRESSION Total		209.44	209.44	208.96
		FD-SS-FLEET MAINTENANCE	EMERGENCY VEHICLE TECH I	1.00	1.00	1.00
			EMERGENCY VEHICLE TECH II	1.00	1.00	1.00
			SERVICE/SHOP SUPERVISOR	1.00	1.00	1.00
		FD-SS-FLEET MAINTENANCE Total		3.00	3.00	3.00

Fund Description	Department	Division	Position Description	FY25 Adopted	FY25 Adjusted	FY26 Adopted
		FD-SUPPORT SERVICES Total		4.00	4.00	3.00
		FD-TRAINING	ASSISTANT FIRE CHIEF - TRAINING	1.00	1.00	1.00
			FIRE CAPTAIN DAYSHIFT	0.00	0.00	1.00
			FIRE ENGINEER DAY	0.00	0.00	1.00
			FIRE MASTER FIREFIGHTER DAY	2.00	2.00	0.00
			FIRE TRAINING SUPPORT SPECIALIST	1.00	1.00	1.00
		FD-TRAINING Total		4.00	4.00	4.00
	FIRE Total			**237.38**	**237.38**	**235.41**
	HOUSING & NEIGHBOR	HN-CODE ENFORCEMENT	ADMIN SPECIALIST - CODE ENFORCEMENT	2.00	2.00	2.00
			CHIEF CODE ENFORCEMENT OFFICER	1.00	1.00	0.00
			CODE ENFORCEMENT OFFICER	4.00	4.00	5.00
			LEAD CODE ENFORCEMENT OFFICER	0.00	0.00	1.00
			NEIGHBORHOOD COMPLIANCE MANAGER	0.00	0.00	1.00
			PUBLIC SERVICES COMPLIANCE OFF	1.00	1.00	0.00
			PUBLIC SERVICES COMPLIANCE OFFICER	1.00	1.00	0.00
		HN-CODE ENFORCEMENT Total		9.00	9.00	9.00
		HOUSING & NEIGHBORHOODS	ADMIN SPECIALIST - HOUSING AND NEIGHBORHOOD SERVICES	1.00	1.00	1.00
			DIRECTOR OF HOUSING AND NEIGHBORHOOD	1.00	1.00	1.00
		HOUSING & NEIGHBORHOODS Total		2.00	2.00	2.00
	HOUSING & NEIGHBORHOODS Total			**11.00**	**11.00**	**11.00**
	HUMAN RESOURCES	HUMAN RESOURCES	ADMIN SPECIALIST - HR	1.00	1.00	1.00
			ASSISTANT HUMAN RESOURCES DIRECTOR	1.00	1.00	1.00
			BENEFITS AND COMPENSATION MANAGER	1.00	1.00	1.00
			DATA ANALYST	1.00	1.00	1.00
			DIRECTOR OF HUMAN RESOURCES	1.00	1.00	1.00
			HUMAN RESOURCES ANALYST - BENEFITS	1.00	1.00	1.00
			HUMAN RESOURCES ANALYST - RECRUITING	2.00	2.00	2.00
			HUMAN RESOURCES TECHNICIAN	1.00	1.00	1.00
			SAFETY PROGRAMS MANAGER	1.00	1.00	1.00
			SR. HUMAN RESOURCE ANALYST - COMP AND CLASS	1.00	1.00	1.00
			SR. HUMAN RESOURCE ANALYST - ER AND LEARNING	1.00	1.00	1.00
			TALENT DEVELOPMENT MANAGER	1.00	1.00	1.00
		HUMAN RESOURCES Total		13.00	13.00	13.00
	HUMAN RESOURCES Total			**13.00**	**13.00**	**13.00**
	INFORMATION TECHNOLOGY SERVICE	INFORMATION TECHNOLOGY SERVICE	ADMIN SPECIALIST - IT	1.00	1.00	0.00
			ASSISTANT IT DIRECTOR	1.00	1.00	1.00
			BUSINESS SYSTEMS ANALYST	2.00	2.00	2.00
			BUSINESS SYSTEMS MANAGER	2.00	2.00	2.00
			CLIENT SERVICES MANAGER	1.00	1.00	1.00
			COMPUTER SUPPORT SPECIALIST	3.00	3.00	3.00
			DIRECTOR OF INFORMATION TECH	1.00	1.00	1.00
			GIS ADMINISTRATOR	0.00	0.00	1.00
			GIS ANALYST	1.00	1.00	3.00
			GIS ANALYST - STORMWATER	2.00	2.00	0.00
			GIS MANAGER	0.00	0.00	1.00
			IT PORTFOLIO PROJECT MANAGER	1.00	1.00	1.00
			IT PROCUREMENT SPECIALIST	1.00	1.00	1.00
			NETWORK ADMINISTRATOR	2.00	2.00	2.00
			SR. BUSINESS SYSTEMS ANALYST	4.00	4.00	4.00
			SR. GIS ANALYST	1.00	1.00	0.00
			SR. GIS MANAGER	1.00	1.00	1.00
			SR. NETWORK ADMINISTRATOR	2.00	2.00	2.00
			STORMWATER GIS MANAGER	1.00	1.00	0.00
			SYSTEMS ANALYST	2.00	2.00	2.00
			TECHNOLOGY SYSTEMS MANAGER	1.00	1.00	1.00
		INFORMATION TECHNOLOGY SERVICE Total		30.00	30.00	29.00
	INFORMATION TECHNOLOGY SERVICE Total			**30.00**	**30.00**	**29.00**

Fund Description	Department	Division	Position Description	FY25 Adopted	FY25 Adjusted	FY26 Adopted
	PARKS & RECREATION	PARKS & RECREATION	ADMINISTRATIVE SUPPORT SPECIALIST - PARKS & RECREATION	0.00	0.00	1.00
			ADMINISTRATIVE SUPPORT SPECIALIST - RECREATION MARKETING	0.73	0.73	0.00
			ASSISTANT DIRECTOR OF COMMUNITY SERVICE	1.00	1.00	0.00
			ASSISTANT DIRECTOR OF PARKS AND RECREATION	0.00	0.00	1.00
			BUDGET AND BUSINESS ANALYST	1.00	1.00	1.00
			DIRECTOR OF COMMUNITY SERVICE	1.00	1.00	0.00
			DIRECTOR OF PARKS AND RECREATION	0.00	0.00	1.00
			MARKETING COORDINATOR - RECREATION	1.00	1.00	1.00
			RECREATION SPECIALIST - SPECIAL EVENTS	0.00	0.00	0.00
		PARKS & RECREATION Total		4.73	4.73	5.00
		PR-INLAND GREENS PARK	RECREATION COORDINATOR - INLAND GREENS	1.00	1.00	1.00
		PR-INLAND GREENS PARK Total		1.00	1.00	1.00
		PR-PARKS & LANDSCAPE MAINT	ADMIN SPECIALIST - PARKS AND LANDSCAPE	2.00	2.00	1.00
			FACILITIES CREW LEADER - PARKS	1.00	1.00	1.00
			FACILITIES TECHNICIAN - PARKS	2.00	2.00	2.00
			FISCAL SUPPORT SPECIALIST - PARKS AND LANDSCAPE	0.00	0.00	1.00
			GROUND TECHNICIAN	0.48	0.48	0.00
			GROUNDS CREW LEADER	8.00	8.00	8.00
			GROUNDS TECHNICIAN	3.48	3.48	3.96
			GROUNDS TECHNICIAN - LANDSCAPE	6.00	6.00	6.00
			GROUNDS TECHNICIAN - PARKS	4.00	4.00	4.00
			HORTICULTURE SUPERVISOR	0.00	0.00	1.00
			HORTICULTURIST	6.00	6.00	6.00
			LANDSCAPE SUPERVISOR	1.00	1.00	1.00
			PARK RANGER	1.00	1.00	1.00
			PARKS LANDSCP & FORESTRY SUPERINTENDENT	1.00	1.00	1.00
			PARKS SUPERVISOR	1.00	1.00	1.00
			RECREATION SPECIALIST - RIVERFRONT PARK	0.48	0.48	0.48
			SR. GROUNDS TECHNICIAN - LANDSCAPE	3.00	3.00	3.00
			SR. GROUNDS TECHNICIAN - PARKS	3.00	3.00	3.00
			SR. SMALL ENGINE MECHANIC	1.00	1.00	0.00
			VENUE MANAGER	1.00	1.00	1.00
		PR-PARKS & LANDSCAPE MAINT Total		45.44	45.44	45.44
		PR-RECREATION	FACILITIES MANAGER	1.00	1.00	1.00
			GROUNDS TECHNICIAN - ATHLETIC FIELDS	5.00	5.00	5.00
			GROUNDS TECHNICIAN - RECREATION	1.00	1.00	1.00
			GROUNDS TECHNICIAN - TENNIS	0.43	0.43	0.43
			RECREATION BUSINESS MANAGER	1.00	1.00	0.00
			RECREATION COORDINATOR - SPECIAL NEEDS	1.00	1.00	1.00
			RECREATION MANAGER	0.00	0.00	1.00
			RECREATION SPECIALIST - CONCESSIONS	1.33	1.33	0.00
			RECREATION SPECIALIST - INLAND GREEN	0.96	0.96	0.00
			RECREATION SPECIALIST - INLAND GREENS	0.48	0.48	1.44
			RECREATION SPECIALIST - SPECIAL EVENTS	0.48	0.48	0.00
			RECREATION SPECIALIST - SPECIAL NEEDS	0.48	0.48	0.48
			RECREATION SPECIALIST - TENNIS	0.96	0.96	0.96
			RECREATION SUPERVISOR - DOCK INLAND GREENS	1.00	1.00	1.00
			RECREATION SUPERVISOR - SPECIAL EVENTS	1.00	1.00	1.00
			RECREATION SUPERVISOR - TENNIS	1.00	1.00	1.00
			SPECIAL EVENTS SUPERVISOR	1.00	1.00	1.00
			SR. GROUNDS TECHNICIAN - ATHLETIC FIELDS	4.00	4.00	4.00
		PR-RECREATION Total		22.12	22.12	20.31

Fund Description	Department	Division	Position Description	FY25 Adopted	FY25 Adjusted	FY26 Adopted
		PR-RECREATION CENTER PROGRAMS	PROGRAM SPECIALIST - CULTURAL PROGRAMS	1.00	1.00	1.00
			RECREATION COORDINATOR - ATHLETICS	2.00	2.00	2.00
			RECREATION COORDINATOR - BOXING	1.00	1.00	1.00
			RECREATION COORDINATOR - FIT FOR FUN	0.88	0.88	0.88
			RECREATION COORDINATOR - HALYBURTON PARK	1.00	1.00	1.00
			RECREATION COORDINATOR - MAIDES	1.00	1.00	1.00
			RECREATION COORDINATOR - MLK	1.48	1.48	1.48
			RECREATION MANAGER	1.00	1.00	1.00
			RECREATION SPECIALIST	1.00	1.00	0.00
			RECREATION SPECIALIST - ATHLETICS	1.00	1.00	2.00
			RECREATION SPECIALIST - BOXING	1.00	1.00	1.00
			RECREATION SPECIALIST - FIT FOR FUN	0.48	0.48	0.48
			RECREATION SPECIALIST - FLOAT	0.88	0.88	0.88
			RECREATION SPECIALIST - HALYBURTON PARK	0.00	0.00	0.48
			RECREATION SPECIALIST - MAIDES	1.00	1.00	1.00
			RECREATION SPECIALIST - MLK	1.68	1.68	1.68
			RECREATION SPECIALIST- HALYBURTON PARK	0.48	0.48	0.00
			RECREATION SUPERVISOR - ATHLETICS	1.00	1.00	1.00
			RECREATION SUPERVISOR - BOXING	1.00	1.00	1.00
			RECREATION SUPERVISOR - FIT FOR FUN	1.00	1.00	1.00
			RECREATION SUPERVISOR - HALYBURTON PARK	1.00	1.00	1.00
			RECREATION SUPERVISOR - MAIDES	1.00	1.00	1.00
			RECREATION SUPERVISOR - MLK	1.00	1.00	1.00
		PR-RECREATION CENTER PROGRAMS Total		22.88	22.88	22.88
		PR-TREE MAINTENANCE	FORESTRY MANAGEMENT SUPV	1.00	1.00	1.00
			TREE CREW LEADER	3.00	3.00	3.00
			TREE CREW SUPERVISOR	1.00	1.00	1.00
			TREE TRIMMER	6.00	6.00	6.00
		PR-TREE MAINTENANCE Total		11.00	11.00	11.00
	PARKS & RECREATION Total			**107.17**	**107.17**	**105.63**
	PLANNING & DEVELOPMENT	PLANNING	ADMIN SPECIALIST - PLANNING	1.00	1.00	1.00
			ADMIN SUPPORT SPECIALIST - PDT	1.00	1.00	1.00
			ADMIN SUPPORT SPECIALIST - PLANNING	1.00	1.00	1.00
			ASSISTANT PLANNING DIRECTOR	1.00	1.00	1.00
			ASSOCIATE PLANNER - LONG RANGE	2.00	2.00	0.00
			ASSOCIATE PLANNER - PLAN REVIEW	3.00	3.00	0.00
			ASSOCIATE PLANNER - ZONING	2.00	2.00	0.00
			DIRECTOR OF PLAN,DEV,& TRANS	1.00	1.00	1.00
			PERMIT TECHNICIAN	1.00	1.00	1.00
			PLANNER I - LONG RANGE	0.00	0.00	2.00
			PLANNER I - PLAN REVIEW	0.00	0.00	1.00
			PLANNER I - ZONING	0.00	0.00	2.00
			PLANNER II - HISTORIC PRESERVATION	0.00	0.00	1.00
			PLANNER II - PLAN REVIEW	0.00	0.00	1.00
			PLANNING COORDINATOR	1.00	1.00	1.00
			SR. PLANNER - HISTORIC PRESERVATION	1.00	1.00	1.00
			SR. PLANNER - LONG RANGE	1.00	1.00	1.00
			SR. PLANNER - PLAN REVIEW	1.00	1.00	1.00
			SR. ZONING OFFICER	1.00	1.00	0.00
			TRANSPORTATION & MOBILITY PLANNER III	1.00	1.00	0.00
			URBAN DESIGN PLANNER II	0.00	0.00	1.00
			URBAN DESIGNER	1.00	1.00	0.00
			ZONING ADMINISTRATOR	1.00	1.00	1.00
			ZONING COMPLIANCE OFFICER II	0.00	0.00	1.00
			ZONING COMPLIANCE SUPERVISOR	0.00	0.00	1.00
			ZONING OFFICER	4.00	4.00	2.00
		PLANNING Total		25.00	25.00	23.00
	PLANNING & DEVELOPMENT Total			**25.00**	**25.00**	**23.00**

Fund Description	Department	Division	Position Description	FY25 Adopted	FY25 Adjusted	FY26 Adopted
	POLICE	PD-ADMIN SUPPORT	ADMIN SPECIALIST - WPD FRONT DESK	1.00	1.00	1.00
			ADMIN SUPPORT TECH - VIRTUAL RESPONDER	6.00	6.00	6.00
			CODE ENFORCEMENT OFFICER	1.00	1.00	1.00
			FACILITIES TECHNICIAN - POLICE	1.00	1.00	1.00
			FISCAL SUPPORT SPECIALIST - POLICE	1.00	1.00	1.00
			HOUSEKEEPER - POLICE	4.00	4.00	4.00
			POLICE ADMIN PROGRAM MANAGER	1.00	1.00	1.00
			POLICE ADMIN SUPERVISOR - FRONT DESK	1.00	1.00	1.00
			POLICE ADMIN SUPERVISOR - PROPERTY AND EVIDENCE	1.00	1.00	1.00
			POLICE ADMIN SUPERVISOR - RECORDS	1.00	1.00	1.00
			POLICE ADMIN SUPERVISOR - VIRTUAL RESPONSE	1.00	1.00	1.00
			POLICE CADET	3.64	3.64	3.64
			POLICE CAPTAIN	1.00	1.00	1.00
			POLICE HR ADMIN	1.00	1.00	1.00
			POLICE NCIC SPECIALIST	6.00	6.00	6.00
			POLICE OUTSIDE CONTRACTS SPECIALIST	1.00	1.00	1.00
			POLICE PROPERTY TECHNICIAN	3.00	3.00	3.00
			POLICE QUARTERMASTER	1.00	1.00	1.00
			POLICE RECORDS CLERK	5.00	5.00	0.00
			POLICE RECORDS TECHNICIAN	0.00	0.00	5.00
			POLICE SR. RECORDS CLERK	1.00	1.00	1.00
			SR. POLICE PROPERTY TECHNICIAN	1.00	1.00	1.00
		PD-ADMIN SUPPORT Total		42.64	42.64	42.64
		PD-INVESTIGATIVE BUREAU	ADMIN SPECIALIST - POLICE CID	1.00	1.00	1.00
			CRIME SCENE TECHNICIAN	7.00	7.00	7.00
			POLICE CAPTAIN	1.00	1.00	1.00
			POLICE CORPORAL	9.00	9.00	8.00
			POLICE LIEUTENANT	1.00	1.00	1.00
			POLICE OFFICER	19.00	19.00	11.00
			POLICE SERGEANT	4.00	4.00	4.00
			SOCIAL WORKER	1.00	1.00	1.00
			SR. CRIME SCENE TECHNICIAN	2.00	2.00	2.00
		PD-INVESTIGATIVE BUREAU Total		45.00	45.00	36.00
		PD-NARCOTICS INVESTIGATIONS	POLICE CAPTAIN	1.00	1.00	1.00
			POLICE CORPORAL	4.00	4.00	4.00
			POLICE LIEUTENANT	1.00	1.00	1.00
			POLICE OFFICER	16.00	16.00	14.00
			POLICE SERGEANT	4.00	4.00	5.00
		PD-NARCOTICS INVESTIGATIONS Total		26.00	26.00	25.00
		PD-OFFICE OF THE CHIEF	ADMIN SPECIALIST - POLICE IA	1.00	1.00	1.00
			ADMIN SPECIALIST - POLICE PUBLIC AFFAIRS	1.00	1.00	1.00
			COMMUNICATIONS SPECIALIST - POLICE	1.00	1.00	1.00
			CRIME PREVENTION SPECIALIST	1.00	1.00	1.00
			DEPUTY POLICE CHIEF	3.00	3.00	3.00
			EXECUTIVE STAFF ASSISTANT	1.00	1.00	1.00
			GRANTS COORDINATOR	1.00	1.00	1.00
			POLICE CHIEF	1.00	1.00	1.00
			POLICE CORPORAL	4.00	4.00	3.00
			POLICE LIEUTENANT	3.00	3.00	3.00
			POLICE OFFICER	11.00	11.00	10.00
			POLICE SERGEANT	3.00	3.00	3.00
		PD-OFFICE OF THE CHIEF Total		31.00	31.00	29.00
		PD-SPECIAL OPERATIONS	ADMIN SPECIALIST - POLICE SPECIAL OPS	1.00	1.00	1.00
			POLICE CAPTAIN	1.00	1.00	1.00
			POLICE CORPORAL	7.00	7.00	10.00
			POLICE LIEUTENANT	1.00	1.00	1.00
			POLICE OFFICER	23.00	23.00	19.00
			POLICE OFFICER PART TIME	0.48	0.48	0.48
			POLICE SERGEANT	5.00	5.00	4.00
			TRAFFIC INVESTIGATOR	6.00	6.00	5.00
			TRAFFIC INVESTIGATOR PT	0.00	0.00	0.90
		PD-SPECIAL OPERATIONS Total		44.48	44.48	42.38

Fund Description	Department	Division	Position Description	FY25 Adopted	FY25 Adjusted	FY26 Adopted
		PD-TECHNOLOGY, TRAIN & RECRUIT	ADMIN SPECIALIST - POLICE PLANNING AND RESEARCH	1.00	1.00	1.00
			POLICE ADMIN SUPERVISOR - STING CENTER	1.00	1.00	1.00
			POLICE BACKGROUND INVESTIGATOR	2.00	2.00	2.00
			POLICE CAPTAIN	1.00	1.00	1.00
			POLICE CORPORAL	4.00	4.00	3.00
			POLICE CRIMINAL INTELL ANALYST	6.00	6.00	0.00
			POLICE CRIMINAL INTELLIGENCE ANALYST	0.00	0.00	6.00
			POLICE LIEUTENANT	1.00	1.00	1.00
			POLICE OFFICER	11.00	11.00	10.00
			POLICE SERGEANT	3.00	3.00	4.00
			POLICE TRAINING COORDINATOR	2.00	2.00	2.00
			SIMULATOR/TRAINING TECHNICIAN	1.00	1.00	1.00
			SR. DATA ANALYST - POLICE	1.00	1.00	1.00
		PD-TECHNOLOGY, TRAIN & RECRUIT Total		34.00	34.00	33.00
		PD-UNIFORM PATROL	ADMIN SPECIALIST - POLICE UNIFORM PATROL	1.00	1.00	1.00
			ADMIN SPECIALIST - POLICE UNIFORM PATROL	1.00	1.00	1.00
			COURT LIAISON	1.00	1.00	1.00
			POLICE CAPTAIN	1.00	1.00	1.00
			POLICE CORPORAL	28.00	28.00	28.00
			POLICE LIEUTENANT	3.00	3.00	3.00
			POLICE LIEUTENANT - PATROL	4.00	4.00	4.00
			POLICE OFFICER	84.00	84.00	100.00
			POLICE SERGEANT	14.00	14.00	13.00
		PD-UNIFORM PATROL Total		137.00	137.00	152.00
	POLICE Total			**360.12**	**360.12**	**360.02**
	PUBLIC WORKS	PW-ADMINISTRATION	BUSINESS & EMP DEVELOPMENT MGR	1.00	1.00	1.00
			DEPT. SAFETY & TRAINING SPEC	1.00	1.00	1.00
			DIRECTOR OF PUBLIC SERVICES	1.00	1.00	0.00
			DIRECTOR OF PUBLIC WORKS	0.00	0.00	1.00
			SUSTAINABILITY PROJECT MANAGER	1.00	1.00	1.00
		PW-ADMINISTRATION Total		4.00	4.00	4.00
		PW-BUILDINGS	ADMIN SPECIALIST - BUILDINGS	1.00	1.00	1.00
			BUILDINGS & FACILITIES SUPT	1.00	1.00	1.00
			FACILITIES PROJECT COORDINATOR	1.00	1.00	1.00
			FACILITIES SPECIALIST	4.00	4.00	4.00
			FACILITIES SUPERVISOR	1.00	1.00	1.00
			FACILITIES TECHNICIAN - BUILDINGS	1.00	1.00	1.00
			HOUSEKEEPER - BUILDINGS	1.00	1.00	1.00
			SR. FACILITIES SPECIALIST	2.00	2.00	2.00
		PW-BUILDINGS Total		12.00	12.00	12.00
		PW-STREETS	CONSTRUCTION CREW LEADER	5.00	5.00	5.00
			CONSTRUCTION SUPERVISOR	2.00	2.00	2.00
			EQUIPMENT OPERATOR	4.00	4.00	0.00
			FIELD SERVICE WORKER	0.00	0.00	1.00
			FISCAL SUPPORT SPECIALIST	1.00	1.00	1.00
			HEAVY EQUIPMENT OPERATOR	1.00	1.00	0.00
			PUBLIC SERVICES FIELD OPERATIONS MANAGER	1.00	1.00	0.00
			PUBLIC WORKS FIELD OPERATIONS MANAGER	0.00	0.00	1.00
			PUBLIC WORKS OPERATOR I	0.00	0.00	1.00
			PUBLIC WORKS OPERATOR II	0.00	0.00	7.00
			PUBLIC WORKS OPERATOR III	0.00	0.00	3.00
			PUBLIC WORKS OPERATOR IV	0.00	0.00	2.00
			SR. CONSTRUCTION WORKER	10.00	10.00	0.00
		PW-STREETS Total		24.00	24.00	23.00
	PUBLIC WORKS Total			**40.00**	**40.00**	**39.00**
GENERAL FUND Total				**973.67**	**973.67**	**963.06**

Fund Description	Department	Division	Position Description	FY25 Adopted	FY25 Adjusted	FY26 Adopted
CD/HM GRANTS & LOAN ADMIN	**CD/HM GRANTS & LOAI**	FINANCE	ACCOUNTANT - AR AND LOANS	1.00	1.00	1.00
			ACCOUNTING SPECIALIST	1.00	1.00	1.00
			FISCAL SUPPORT TECHNICIAN	0.00	0.00	0.00
			LOAN/ENTITLEMENT GRANTS MGR	1.00	1.00	1.00
		FINANCE Total		3.00	3.00	3.00
		HN-COMMUNITY DEVELOPMENT	COMM DEV ANALYST COMPLIANCE	1.00	1.00	1.00
			COMM DEV AND HOUSING PLANNER	1.00	1.00	0.00
			COMMUNITY DEV SPECIALIST	1.00	1.00	1.00
			COMMUNITY DEV SPECIALIST - HOUSING COUNSELOR	1.00	1.00	1.00
			COMMUNITY DEVELOPMENT & HOUSING MANAGER	0.00	0.00	1.00
			HOUSING REHAB TECHNICIAN	1.00	1.00	1.00
		HN-COMMUNITY DEVELOPMENT Total		5.00	5.00	5.00
		HN-HOUSING	ADMIN SPECIALIST - HOUSING	1.00	1.00	1.00
			FACILITIES PROJECT COORDINATOR - HOUSING	1.00	1.00	1.00
			SR. COMM DEV ANALYST	1.00	1.00	1.00
		HN-HOUSING Total		3.00	3.00	3.00
	CD/HM GRANTS & LOAN ADMIN FUND Total			**11.00**	**11.00**	**11.00**
CD/HM GRANTS & LOAN ADMIN Total				**11.00**	**11.00**	**11.00**
EQUIP MAINT & REPLACEMENT	**FINANCE**	FIN-GARAGE OPERATIONS	ADMIN SPECIALIST - FLEET	1.00	1.00	1.00
			ASSISTANT FLEET MANAGER	1.00	1.00	1.00
			AUTO/EQUIP MECHANIC HEAVY	5.00	5.00	5.00
			AUTO/EQUIP MECHANIC LIGHT	4.00	4.00	4.00
			FISCAL SUPPORT SPECIALIST - FLEET	1.00	1.00	1.00
			FLEET MANAGER	1.00	1.00	1.00
		FIN-GARAGE OPERATIONS Total		13.00	13.00	13.00
	FINANCE Total			**13.00**	**13.00**	**13.00**
EQUIP MAINT & REPLACEMENT Total				**13.00**	**13.00**	**13.00**
GOLF	**GOLF**	PR-GOLF COURSE	ASSISTANT GOLF COURSE SUPT	1.00	1.00	1.00
			CLUBHOUSE MANAGER - GOLF	1.00	1.00	1.00
			GOLF COURSE MANAGER	1.00	1.00	1.00
			GOLF COURSE SUPERINTENDENT	1.00	1.00	1.00
			RECREATION COORDINATOR - GOLF	1.00	1.00	1.00
			RECREATION SPECIALIST - GOLF	1.48	1.48	2.48
			RECREATION SPECIALIST- GOLF	1.00	1.00	0.00
			STARTER/MARSHALL	1.92	1.92	1.92
			TURF GRASS TECHNICIAN	1.00	1.00	1.00
			TURF GRASS WORKER	4.00	4.00	4.00
			TURF GRASS WORKER PT	0.48	0.48	0.48
		PR-GOLF COURSE Total		14.88	14.88	14.88
	GOLF Total			**14.88**	**14.88**	**14.88**
GOLF Total				**14.88**	**14.88**	**14.88**
PARKING FACILITIES	**PARKING**	CM-PF-STREET PARKING	ASSISTANT PARKING MANAGER	1.00	1.00	1.00
			FISCAL SUPPORT SPECIALIST	1.00	1.00	0.00
			PARKING MANAGER	1.00	1.00	1.00
		CM-PF-STREET PARKING Total		3.00	3.00	2.00
	PARKING Total			**3.00**	**3.00**	**2.00**
PARKING FACILITIES Total				**3.00**	**3.00**	**2.00**

Fund Description	Department	Division	Position Description	FY25 Adopted	FY25 Adjusted	FY26 Adopted
SPECIAL PURPOSE	HEALTHY HOMES	GP-ECON & PHYSICAL DEV	ADMIN SPECIALIST - HEALTHY HOMES	1.00	1.00	1.00
			HEALTHY HOMES PROJECT MANAGER	1.00	1.00	1.00
			HEALTHY HOMES REHAB TECH	1.00	1.00	1.00
		GP-ECON & PHYSICAL DEV Total		3.00	3.00	3.00
	HEALTHY HOMES Total			3.00	3.00	3.00
	MPO	GP-TRANSPORTATION	ACCOUNTING MANAGER - MPO	0.00	0.00	1.00
			ADMIN SUPPORT SPECIALIST - MPO	1.00	1.00	1.00
			ASSOCIATE PLANNER - MPO	3.00	3.00	2.00
			DEPUTY DIRECTOR MPO	1.00	1.00	1.00
			ENGINEERING ASSOCIATE	1.00	1.00	1.00
			GIS ANALYST - MPO	1.00	1.00	1.00
			GRANTS COORDINATOR-MPO	1.00	1.00	1.00
			MARKETING COORDINATOR-MPO	0.00	1.00	0.00
			PUBLIC INFORMATION OFFICER-MPO	1.00	0.00	1.00
			SR. ACCOUNTANT - MPO	1.00	1.00	0.00
			SR. TRANSPORTATION PLANNER	1.00	1.00	1.00
			TRAFFIC COUNTER - MPO	1.00	1.00	1.00
			TRANSPORTATION PLANNING ENGINEER - MPO	1.00	1.00	1.00
			WMPO EXECUTIVE DIRECTOR	1.00	1.00	1.00
		GP-TRANSPORTATION Total		14.00	14.00	13.00
	MPO Total			14.00	14.00	13.00
	POLICE SABLE	GP-PUBLIC SAFETY-POLICE	POLICE CORPORAL	0.00	0.00	1.00
			POLICE OFFICER	1.00	1.00	0.00
			POLICE PILOT	1.00	1.00	0.00
			UNMANNED AIR SYSTEMS PROGRAM MANAGER	0.00	0.00	1.00
		GP-PUBLIC SAFETY-POLICE Total		2.00	2.00	2.00
	POLICE SABLE Total			2.00	2.00	2.00
SPECIAL PURPOSE Total				19.00	19.00	18.00
SPECIAL TAX DIST	SPECIAL TAX DISTRICTS	STD-CBD/MSD-PATROL	POLICE OFFICER	2.00	2.00	2.00
		STD-CBD/MSD-PATROL Total		2.00	2.00	2.00
	SPECIAL TAX DISTRICTS Total			2.00	2.00	2.00
SPECIAL TAX DISTRICTS Total				2.00	2.00	2.00
STORM WATER MANAGEMENT	STORMWATER	PW-STORM WATER ENGINEERING	CONSTRUCTION INSPECTOR	0.00	0.00	1.00
			ENGINEERING TECHNICIAN	1.00	1.00	0.00
			PROJECT MANAGER	0.00	1.00	0.00
			PROJECT MANAGER - STORMWATER	1.00	0.00	0.00
			PUBLIC SERVICES CONSTRUCTION MANAGER	1.00	1.00	0.00
			PUBLIC WORKS CONSTRUCTION MANAGER	0.00	0.00	1.00
			PUBLIC WORKS OPERATOR I	0.00	0.00	1.00
			PUBLIC WORKS OPERATOR III	0.00	0.00	1.00
			QUALITY CONTROL TECHNICIAN	2.00	2.00	2.00
			SR. PROJECT ENGINEER	1.00	1.00	1.00
			SR. STORMWATER WORKER	1.00	1.00	0.00
			STORMWATER OPERATOR	2.00	2.00	0.00
		PW-STORM WATER ENGINEERING Total		9.00	9.00	7.00
		PW-STORM WATER MAINTENANCE	ADMIN SPECIALIST - STORMWATER	0.48	0.48	0.48
			ADMIN SUPERVISOR - STORMWATER	1.00	1.00	1.00
			FIELD SERVICE WORKER	0.00	0.00	4.00
			HEAVY EQUIPMENT OPERATOR	1.00	1.00	0.00
			HEAVY EQUIPMENT OPERATOR - STORMWATER	1.00	1.00	0.00
			PROJECT MANAGER - STORMWATER	0.00	0.00	1.00
			PUBLIC WORKS OPERATOR I	0.00	0.00	16.00
			PUBLIC WORKS OPERATOR II	0.00	0.00	3.00
			PUBLIC WORKS OPERATOR III	0.00	0.00	11.00
			PUBLIC WORKS OPERATOR IV	0.00	0.00	3.00
			SR. SMALL ENGINE MECHANIC	1.00	1.00	1.00
			SR. STORMWATER WORKER	14.00	14.00	0.00
			STORMWATER CREW LEADER	5.00	5.00	4.00
			STORMWATER OPERATOR	16.00	16.00	0.00
			STORMWATER SUPERVISOR	4.00	4.00	4.00
			STORMWATER WORKER	3.00	3.00	0.00
		PW-STORM WATER MAINTENANCE Total		46.48	46.48	48.48

Fund Description	Department	Division	Position Description	FY25 Adopted	FY25 Adjusted	FY26 Adopted
		PW-STORM WATER SERVICES	ADMIN SPECIALIST - STORMWATER	1.00	1.00	1.00
			ASSISTANT PUBLIC WORKS DIRECTOR	0.00	0.00	1.00
			NPDES STORMWATER COMPLIANCE INSPECTOR	1.00	1.00	1.00
			PROJECT MANAGER - STORMWATER	1.00	1.00	1.00
			STORMWATER EDUC PROG MANAGER	1.00	1.00	1.00
			STORMWATER GIS PT	0.00	0.00	0.48
			STORMWATER SPECIALIST	1.00	1.00	1.00
			STORMWATER SVC. MANAGER	1.00	1.00	0.00
			STORMWATER TECH/OUTREACH EDUCATOR	0.00	0.00	0.48
			WATERSHED COORDINATOR	1.00	1.00	1.00
		PW-STORM WATER SERVICES Total		7.00	7.00	7.96
	STORMWATER Total			**62.48**	**62.48**	**63.44**
STORM WATER MANAGEMENT Total				**62.48**	**62.48**	**63.44**
RECYCLING AND	**RECYCLING & TRASH**	PW-RECYCLING & TRASH SVCS ADMN	ADMIN SPECIALIST - RECYCLING AND TRASH	3.00	3.00	3.00
			ADMIN SUPPORT SUPERVISOR - RECYCLING AND TRASH	1.00	1.00	1.00
			SUPT OF RECYCLING AND TRASH	1.00	1.00	1.00
		PW-RECYCLING & TRASH SVCS ADMN Total		5.00	5.00	5.00
		PW-RTS-BULKY/METAL COLLECTION	RECYCLING AND TRASH CREW LEADER	1.00	1.00	1.00
			RECYCLING AND TRASH OPERATOR	5.00	5.00	1.00
			RECYCLING AND TRASH OPERATOR II	0.00	0.00	4.00
			RECYCLING AND TRASH WORKER	2.00	2.00	2.00
		PW-RTS-BULKY/METAL COLLECTION Total		8.00	8.00	8.00
		PW-RTS-CUSTOMER REFUSE	RECYCLING AND TRASH MANAGER	1.00	1.00	1.00
			RECYCLING AND TRASH OPERATOR	17.00	17.00	15.00
			RECYCLING AND TRASH OPERATOR II	0.00	0.00	2.00
			RECYCLING AND TRASH WORKER	8.00	8.00	8.00
		PW-RTS-CUSTOMER REFUSE Total		26.00	26.00	26.00
		PW-RTS-DOWNTOWN COLLECTION	RECYCLING AND TRASH CREW LEADER - DOWNTOWN	0.00	0.00	2.00
			RECYCLING AND TRASH CREW LEADER DOWN	2.00	2.00	0.00
			RECYCLING AND TRASH MANAGER - DOWNTOWN	1.00	1.00	1.00
			RECYCLING AND TRASH OPERATOR DOWNTOWN	8.00	8.00	8.00
		PW-RTS-DOWNTOWN COLLECTION Total		11.00	11.00	11.00
		PW-RTS-RECYCLING	RECYCLING AND TRASH CREW LEADER	2.00	2.00	2.00
			RECYCLING AND TRASH OPERATOR	3.00	3.00	3.00
			RTS MANAGER	0.00	0.00	1.00
		PW-RTS-RECYCLING Total		5.00	5.00	6.00
		PW-RTS-YARD WASTE	RECYCLING AND TRASH CREW LEADER	2.00	2.00	2.00
			RECYCLING AND TRASH MANAGER	1.00	1.00	1.00
			RECYCLING AND TRASH OPERATOR	12.00	12.00	8.00
			RECYCLING AND TRASH OPERATOR II	0.00	0.00	4.00
			RECYCLING AND TRASH WORKER	5.00	5.00	5.00
		PW-RTS-YARD WASTE Total		20.00	20.00	20.00
	RECYCLING & TRASH Total			**75.00**	**75.00**	**76.00**
RECYCLING AND TRASH FUND Total				**75.00**	**75.00**	**76.00**
Grand Total				**1174.03**	**1174.03**	**1163.38**

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.