

DEPARTMENT OF LAND USE AND PLANNING

The mission of the Department of Land Use & Planning is to prompt and support the responsible and intelligent growth of communities throughout the city. The Division of Land Use ensures that all development processes are properly integrated to allow the efficient review and response to all appropriate requests to develop land in Wilmington, which includes reviewing plans and specifications for renovations and new construction. The Division of Planning provides and promotes creative and thoughtful prospective direction on how broader urban planning issues and priorities can be identified, researched, and implemented.

PRIORITIES FOR FISCAL YEAR 2027

- Establishing a business- and community-friendly organization that supports the responsible growth and development of Wilmington.
- Coordinating the City's timely and comprehensive handling and review of all land use and development projects/permits.
- Timely follow-up inspections of all permits issued to ensure compliance.
- Ensuring prompt and professional communication between the City and members of the public on all land use review processes.
- Undertaking and leading various citywide prospective and innovation planning efforts to provide City officials with potential reforms to City codes and policies.
- Working to support and update the City's 2028 Comprehensive Plan to improve the quality of life of residents.
- Supporting citywide initiatives to ensure the modernization and improvement of the City's transportation systems.
- Ensuring timely operations by staffing the activities of various commissions, such as the City Planning Commission, Neighborhood Planning Councils, and the Wilmington Design Review and Preservation Commission.
- Review the city's established historic districts and make recommendations on improvements.

SUMMARY OF FUNDING FOR DEPARTMENT OF LAND USE AND PLANNING

Total All Funds Land Use and Planning	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Personal Services	2,930,958	3,029,844	3,314,633	3,584,761	270,128	8.1%
Materials, Supplies, and Equipment	782,673	1,004,371	1,119,200	1,042,200	(77,000)	-6.9%
Internal Services	132,709	184,314	128,642	133,476	4,834	3.8%
Debt Service	307,755	291,159	278,365	27,707	(250,658)	-90.0%
Total	4,154,095	4,509,688	4,840,840	4,788,144	(52,696)	-1.1%
Staffing Levels	26.00	26.00	28.00	29.00	1.00	3.6%

General Fund Land Use and Planning	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Personal Services	2,832,866	2,931,752	3,314,633	3,584,761	270,128	8.1%
Materials, Supplies, and Equipment	782,673	1,004,371	1,119,200	1,042,200	(77,000)	-6.9%
Internal Services	132,709	184,314	128,642	133,476	4,834	3.8%
Debt Service	307,755	291,159	278,365	27,707	(250,658)	-90.0%
Total	4,056,003	4,411,596	4,840,840	4,788,144	(52,696)	-1.1%
Staffing Levels	26.00	26.00	28.00	29.00	1.00	3.6%

Community Development Block Grant (CDBG) Land Use and Planning	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Personal Services	54,787	54,787	0	0	0	0.0%
Total	54,787	54,787	0	0	0	0.0%
Staffing Levels	0.00	0.00	0.00	0.00	0.00	0.0%

American Rescue Plan (ARPA) Land Use and Planning	Actual FY 2024	Actual FY 2025	Budget FY 2026	Proposed FY 2027	Dollar Change FY'27-'26	Percent Change FY'27-'26
Personal Services	43,305	43,305	0	0	0	0.0%
Total	43,305	43,305	0	0	0	0.0%
Staffing Levels	0.00	0.00	0.00	0.00	0.00	0.0%

MAJOR FUNDING CHANGES FROM PRIOR YEAR

- Total Personal Services increased by \$270,128 (8.1%). Salaries and Wages rose by \$126,529 (5.7%), primarily due to salary and step increases. Employee Benefits increased by \$145,337 (13.0%), driven by rising healthcare costs as projected by the City's insurance consultant, USI.
- Total FTEs increased by one due to the addition of a Historic Preservation Planner, with a combined salary and benefits cost of \$106,318. This increase is associated with a \$62,923 reduction in Temporary Salaries.
- Consultants decreased by a net of \$116,500 (21%). This is primarily due to the scheduled completion of two major initiatives in FY 2026: the ADA Self-Assessment and the Zoning Code Reform projects, resulting in \$410,000 in savings. These savings were partially offset by the addition of two new projects: the ICC Code Review Update (\$150,000) and the Wilmington 2038 Comprehensive Development Plan Update (\$137,500).
- Combined, Travel and Subsistence and Memberships and Registrations increased by \$38,000 primarily due to the increased number of employees attending conferences and training.

Land Use & Planning Department

FY 2027 Budget Line Items

Fund 101 - General Fund Dept. 180 - Land Use and Planning / Administration

Fund / Div / Char / Account				FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101	180	51101	Regular Salaries	207,062	225,045	228,660	241,963	200,546	131,262	345,200	144,654	72.1
101	180	51103	Acting Out Of Classification	1,438	0	0	0	0	0	0	0	0.0
101	180	51107	Sick Leave Bonus	0	0	300	0	0	0	0	0	0.0
101	180	51108	Overtime	3,029	0	0	117	0	431	0	0	0.0
101	180	51120	Clothing Allowance	34	0	0	0	0	0	0	0	0.0
101	180	511**	Salaries and Wages	211,563	225,045	228,960	242,080	200,546	131,693	345,200	144,654	72.1
101	180	51501	Pension Contribution	54,527	47,768	49,786	14,861	0	76	0	0	0.0
101	180	51502	Social Security	10,958	13,774	14,047	14,179	12,081	7,536	20,828	8,747	72.4
101	180	51503	Medicare Tax	2,999	3,221	3,285	3,316	2,825	1,762	4,872	2,047	72.5
101	180	51504	Hospitalization	9,605	19,978	16,817	39,921	33,992	22,360	66,965	32,973	97.0
101	180	51505	Life Insurance	(15)	492	480	646	480	462	720	240	50.0
101	180	51508	Pension Healthcare	8,599	9,025	9,062	9,544	9,932	6,158	15,183	5,251	52.9
101	180	51514	State Pension Plan-Genbiweekly	3,419	3,526	3,699	10,798	10,989	7,178	20,816	9,827	89.4
101	180	515**	Employee Benefits	90,092	97,784	97,176	93,265	70,299	45,532	129,384	59,085	84.0
101	180	51901	Personal Services Adjustment	3,400	0	3,734	0	0	0	0	0	0.0
101	180	51902	Attrition	0	0	(2,873)	0	(2,963)	0	(3,105)	(142)	4.8
101	180	519**	Personal Services Adjst.	3,400	0	861	0	(2,963)	0	(3,105)	(142)	4.8
101	180		Acct Group Total: Personal Services	305,055	322,829	326,997	335,345	267,882	177,225	471,479	203,597	76.0
101	180	52302	Travel And Subsistance	0	560	2,500	1,360	2,500	0	10,000	7,500	300.0
101	180	523**	Transportation	0	560	2,500	1,360	2,500	0	10,000	7,500	300.0
101	180	52901	Subscriptions/Books	1,196	0	0	0	0	0	0	0	0.0
101	180	529**	Memberships and Reg.	1,196	0	0	0	0	0	0	0	0.0
101	180	53403	Food	128	0	0	0	0	0	0	0	0.0
101	180	534**	Misc. Mat., Supp., and Parts	128	0	0	0	0	0	0	0	0.0
101	180	54101	Furn Fix & Office Equipment	0	130	0	0	0	0	0	0	0.0
101	180	541**	Equipment	0	130	0	0	0	0	0	0	0.0
101	180	54605	Miscellaneous Projects	3,070	0	0	(263)	0	0	0	0	0.0
101	180	546**	Community Activities	3,070	0	0	(263)	0	0	0	0	0.0
101	180		Acct Group Total: MS&E	4,394	690	2,500	1,097	2,500	0	10,000	7,500	300.0
101	180	55108	Motor Vehicle Costs	2,195	1,028	0	2,476	0	0	0	0	0.0
101	180	55123	General Liability	3,155	6,921	2,245	8,694	2,301	1,151	2,359	58	2.5
101	180	55125	Workers Compensation Costs	1,561	1,560	1,544	2,249	1,607	804	1,680	73	4.5
101	180	551**	Int. Serv. Chargebck.	6,911	9,509	3,789	13,419	3,908	1,955	4,039	131	3.4
101	180		Acct Group Total: Internal Services	6,911	9,509	3,789	13,419	3,908	1,955	4,039	131	3.4
101	180	55601	Bond - Principal Payments	0	0	0	2,412	0	2,520	0	0	0.0
101	180	556**	Debt Service	0	0	0	2,412	0	2,520	0	0	0.0
101	180		Acct Group Total: Debt Service	0	0	0	2,412	0	2,520	0	0	0.0
101	180	5****	Administration - Division Total	316,360	333,028	333,286	352,273	274,290	181,700	485,518	211,228	77.0

Fund 101 - General Fund Dept. 181 - Land Use and Planning / Land Use

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 181 51101 Regular Salaries	1,056,578	1,180,883	1,339,448	1,173,913	1,544,052	818,167	1,498,329	(45,723)	-3.0
101 181 51102 Temporary Salaries	71,369	70,296	74,234	83,567	76,465	56,213	20,000	(56,465)	-73.8
101 181 51103 Acting Out Of Classification	0	0	500	0	0	0	1,000	1,000	100.0
101 181 51107 Sick Leave Bonus	0	0	500	0	0	0	500	500	100.0
101 181 51108 Overtime	2,713	349	5,000	1,046	0	1,393	3,000	3,000	100.0
101 181 51117 Meal Allowance	0	0	100	0	100	0	100	0	0.0
101 181 51120 Clothing Allowance	4,375	2,838	3,500	2,875	3,500	1,500	4,000	500	14.3
101 181 51125 Health Cash Back	0	0	2,160	0	2,160	0	2,160	0	0.0
101 181 511** Salaries and Wages	1,135,035	1,254,366	1,425,442	1,261,401	1,626,277	877,273	1,529,089	(97,188)	-6.0
101 181 51501 Pension Contribution	211,229	228,562	226,168	255,213	215,247	132,576	240,314	25,067	11.6
101 181 51502 Social Security	64,528	74,243	86,442	75,076	97,373	52,313	91,712	(5,661)	-5.8
101 181 51503 Medicare Tax	11,192	17,363	20,216	17,558	22,770	12,235	21,447	(1,323)	-5.8
101 181 51504 Hospitalization	249,957	286,122	297,987	284,235	325,218	160,545	349,932	24,714	7.6
101 181 51505 Life Insurance	2,348	4,137	4,554	4,283	5,040	3,968	4,800	(240)	-4.8
101 181 51508 Pension Healthcare	81,694	85,735	86,089	90,671	104,286	55,065	101,220	(3,066)	-2.9
101 181 51514 State Pension Plan-Genbiweekly	18,586	24,948	34,060	27,086	41,833	18,443	40,849	(984)	-2.4
101 181 515** Employee Benefits	639,534	721,110	755,516	754,122	811,767	435,145	850,274	38,507	4.7
101 181 51901 Personal Services Adjustment	0	0	4,800	0	0	48	0	0	0.0
101 181 51902 Attrition	0	0	(25,843)	0	(26,649)	0	(27,923)	(1,274)	4.8
101 181 519** Personal Services Adjst.	0	0	(21,043)	0	(26,649)	48	(27,923)	(1,274)	4.8
101 181 Acct Group Total: Personal Services	1,774,569	1,975,476	2,159,915	2,015,523	2,411,395	1,312,466	2,351,440	(59,955)	-2.5
101 181 52101 Printing	2,580	2,910	6,000	3,663	6,000	193	6,000	0	0.0
101 181 521** Printing and Advert.	2,580	2,910	6,000	3,663	6,000	193	6,000	0	0.0
101 181 52302 Travel And Subsistance	0	0	2,500	1,470	3,000	200	9,000	6,000	200.0
101 181 523** Transportation	0	0	2,500	1,470	3,000	200	9,000	6,000	200.0
101 181 52504 Parking Fees	9,036	11,049	11,520	10,443	12,000	8,848	10,800	(1,200)	-10.0
101 181 525** Rentals	9,036	11,049	11,520	10,443	12,000	8,848	10,800	(1,200)	-10.0
101 181 52613 Property Maintenance	0	6,568	10,000	7,056	10,000	4,505	8,000	(2,000)	-20.0
101 181 526** Contracted Maintenance	0	6,568	10,000	7,056	10,000	4,505	8,000	(2,000)	-20.0
101 181 52701 Consultants	84,806	108,578	116,000	101,927	110,000	65,320	266,000	156,000	141.8
101 181 52703 Engineering	0	0	0	0	20,000	3,903	20,000	0	0.0
101 181 52712 Temporary Agencies	0	0	15,000	0	0	0	0	0	0.0
101 181 527** Professional Fees	84,806	108,578	131,000	101,927	130,000	69,223	286,000	156,000	120.0
101 181 52806 Fees-N.O.C	0	0	1,000	0	1,000	0	0	(1,000)	-100.0
101 181 528** Other Fees	0	0	1,000	0	1,000	0	0	(1,000)	-100.0
101 181 52901 Subscriptions/Books	1,078	3,791	3,500	5,285	3,500	958	7,000	3,500	100.0
101 181 52902 Registrations Fees	3,053	0	1,600	360	1,500	70	3,000	1,500	100.0
101 181 52903 Business Meetings	225	2,589	3,500	0	3,500	260	3,500	0	0.0
101 181 52904 Workshop/Seminars-Training	0	7,767	14,500	9,791	14,500	1,782	20,000	5,500	37.9
101 181 52905 Memberships	1,462	60	2,500	888	2,500	565	15,000	12,500	500.0
101 181 529** Memberships and Reg.	5,818	14,207	25,600	16,324	25,500	3,635	48,500	23,000	90.2
101 181 53108 Miscellaneous Charges-N.O.C	0	0	0	214	0	0	0	0	0.0
101 181 53109 Contracted Maint.Svcs	0	1,618	2,000	1,324	2,000	0	3,600	1,600	80.0
101 181 531** Miscellaneous Services	0	1,618	2,000	1,538	2,000	0	3,600	1,600	80.0
101 181 53201 Stationery And Supplies	621	3,883	2,000	2,299	2,000	1,217	3,000	1,000	50.0
101 181 532** Office and Gen. Supplies	621	3,883	2,000	2,299	2,000	1,217	3,000	1,000	50.0
101 181 53301 Uniforms & Related Equipment	5,716	17,313	25,000	26,194	25,000	15,403	25,500	500	2.0
101 181 53302 Clothing Allowance - Pd To Vdr	0	3,071	4,000	0	4,000	0	4,500	500	12.5
101 181 53303 Wearing App & Safety Supplies	0	360	2,000	1,959	2,500	680	3,000	500	20.0
101 181 533** Wearing Apparel and Safety	5,716	20,744	31,000	28,153	31,500	16,083	33,000	1,500	4.8
101 181 53401 Access & Parts For Equipment	0	262	500	297	500	0	500	0	0.0
101 181 53403 Food	0	182	1,000	1,119	1,000	124	1,000	0	0.0
101 181 53407 Trophies/Awards/Gifts	0	0	0	0	500	0	500	0	0.0
101 181 53409 Small Tools	0	840	500	153	500	0	500	0	0.0
101 181 534** Misc. Mat., Supp., and Parts	0	1,284	2,000	1,569	2,500	124	2,500	0	0.0
101 181 53604 Demolition	322,918	388,149	350,000	417,550	400,000	168,636	400,000	0	0.0
101 181 53606 Hazardous Cleanup	7,218	2,436	8,000	0	8,000	8,160	8,000	0	0.0
101 181 536** Construction and Repairs	330,136	390,585	358,000	417,550	408,000	176,796	408,000	0	0.0
101 181 54101 Furn Fix & Office Equipment	0	0	1,000	1,109	2,000	1,256	2,000	0	0.0
101 181 54125 Computer Software Licenses	0	0	8,000	4,547	10,200	7,742	11,000	800	7.8
101 181 541** Equipment	0	0	9,000	5,656	12,200	8,998	13,000	800	6.6
101 181 54212 Add & Imp To Buildings	0	0	20,000	11,509	0	0	0	0	0.0

Fund 101 - General Fund Dept. 181 - Land Use and Planning / Land Use

Fund / Div / Char / Account				FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101	181	542**	Fixed Assets	0	0	20,000	11,509	0	0	0	0	0.0
101	181	54605	Miscellaneous Projects	0	0	0	263	0	0	0	0	0.0
101	181	546**	Community Activities	0	0	0	263	0	0	0	0	0.0
101 181 Acct Group Total: MS&E				438,713	561,426	611,620	609,420	645,700	289,822	831,400	185,700	28.8
101	181	55108	Motor Vehicle Costs	26,449	27,573	77,561	47,505	80,663	23,116	83,890	3,227	4.0
101	181	55123	General Liability	28,390	62,291	20,205	78,250	20,710	10,355	21,228	518	2.5
101	181	55125	Workers Compensation Costs	14,049	14,040	13,899	20,241	14,467	7,233	15,127	660	4.6
101	181	551**	Int. Serv. Chargebck.	68,888	103,904	111,665	145,996	115,840	40,704	120,245	4,405	3.8
101 181 Acct Group Total: Internal Services				68,888	103,904	111,665	145,996	115,840	40,704	120,245	4,405	3.8
101 181 5**** Land Use - Division Total				2,282,170	2,640,806	2,883,200	2,770,939	3,172,935	1,642,992	3,303,085	130,150	4.1

Fund 101 - General Fund Dept. 182 - Land Use and Planning / Planning

Fund / Div / Char / Account	FY '23 Actual	FY '24 Actual	FY '25 Orig. Budget	FY '25 Actual	FY '26 Orig. Budget	FY '26 YTD Actual	FY '27 Proposed Budget	Dollar Increase or (Decrease) *	Percent Change
101 182 51101 Regular Salaries	337,514	336,108	418,573	372,195	403,226	206,200	482,289	79,063	19.6
101 182 51102 Temporary Salaries	0	0	20,000	0	0	0	0	0	0.0
101 182 51103 Acting Out Of Classification	448	0	0	0	0	0	0	0	0.0
101 182 511** Salaries and Wages	337,962	336,108	438,573	372,195	403,226	206,200	482,289	79,063	19.6
101 182 51501 Pension Contribution	74,098	71,437	73,663	76,517	70,036	44,283	76,704	6,668	9.5
101 182 51502 Social Security	16,935	19,640	26,308	19,133	24,001	10,014	29,290	5,289	22.0
101 182 51503 Medicare Tax	4,184	4,593	6,153	4,589	5,613	2,342	6,850	1,237	22.0
101 182 51504 Hospitalization	65,522	73,406	90,229	75,904	105,047	40,587	128,720	23,673	22.5
101 182 51505 Life Insurance	487	966	1,200	1,188	1,200	929	1,440	240	20.0
101 182 51508 Pension Healthcare	19,563	22,562	22,655	23,861	24,830	12,098	30,366	5,536	22.3
101 182 51514 State Pension Plan-Genbiweekly	5,503	5,849	10,046	7,497	8,140	2,475	13,242	5,102	62.7
101 182 515** Employee Benefits	186,292	198,453	230,254	208,689	238,867	112,728	286,612	47,745	20.0
101 182 51902 Attrition	0	0	(6,533)	0	(6,737)	0	(7,059)	(322)	4.8
101 182 519** Personal Services Adjst.	0	0	(6,533)	0	(6,737)	0	(7,059)	(322)	4.8
101 182 Acct Group Total: Personal Services	524,254	534,561	662,294	580,884	635,356	318,928	761,842	126,486	19.9
101 182 52101 Printing	0	75	0	0	0	0	0	0	0.0
101 182 52102 Advertising	998	476	2,400	1,625	2,400	233	3,000	600	25.0
101 182 521** Printing and Advert.	998	551	2,400	1,625	2,400	233	3,000	600	25.0
101 182 52302 Travel And Substance	0	6,173	6,000	499	6,000	0	6,000	0	0.0
101 182 523** Transportation	0	6,173	6,000	499	6,000	0	6,000	0	0.0
101 182 52701 Consultants	0	198,941	410,000	380,357	445,000	162,000	172,500	(272,500)	-61.2
101 182 527** Professional Fees	0	198,941	410,000	380,357	445,000	162,000	172,500	(272,500)	-61.2
101 182 52901 Subscriptions/Books	150	1,105	1,000	699	1,000	523	1,500	500	50.0
101 182 52902 Registrations Fees	0	0	0	0	2,000	0	2,500	500	25.0
101 182 52905 Memberships	0	908	2,000	671	2,000	0	2,500	500	25.0
101 182 529** Memberships and Reg.	150	2,013	3,000	1,370	5,000	523	6,500	1,500	30.0
101 182 53109 Contracted Maint.Svcs	0	0	0	343	0	0	0	0	0.0
101 182 531** Miscellaneous Services	0	0	0	343	0	0	0	0	0.0
101 182 53201 Stationery And Supplies	359	100	500	0	500	0	600	100	20.0
101 182 532** Office and Gen. Supplies	359	100	500	0	500	0	600	100	20.0
101 182 53303 Wearing App & Safety Supplies	0	0	300	0	300	0	400	100	33.3
101 182 533** Wearing Apparel and Safety	0	0	300	0	300	0	400	100	33.3
101 182 53401 Access & Parts For Equipment	0	0	0	165	0	0	0	0	0.0
101 182 53403 Food	475	972	2,000	946	2,000	1,619	3,000	1,000	50.0
101 182 53408 Misc Supplies Or Parts	0	105	0	0	0	0	0	0	0.0
101 182 534** Misc. Mat., Supp., and Parts	475	1,077	2,000	1,111	2,000	1,619	3,000	1,000	50.0
101 182 53604 Demolition	0	0	0	400	0	0	0	0	0.0
101 182 536** Construction and Repairs	0	0	0	400	0	0	0	0	0.0
101 182 54101 Furn Fix & Office Equipment	898	4,906	3,000	1,353	3,000	387	2,000	(1,000)	-33.3
101 182 541** Equipment	898	4,906	3,000	1,353	3,000	387	2,000	(1,000)	-33.3
101 182 54605 Miscellaneous Projects	6,796	6,796	6,800	6,796	6,800	6,796	6,800	0	0.0
101 182 546** Community Activities	6,796	6,796	6,800	6,796	6,800	6,796	6,800	0	0.0
101 182 Acct Group Total: MS&E	9,676	220,557	434,000	393,854	471,000	171,558	200,800	(270,200)	-57.4
101 182 55123 General Liability	7,176	15,747	5,108	19,782	5,236	2,618	5,367	131	2.5
101 182 55125 Workers Compensation Costs	3,551	3,549	3,514	5,117	3,658	1,829	3,825	167	4.6
101 182 551** Int. Serv. Chargebck.	10,727	19,296	8,622	24,899	8,894	4,447	9,192	298	3.4
101 182 Acct Group Total: Internal Services	10,727	19,296	8,622	24,899	8,894	4,447	9,192	298	3.4
101 182 55601 Bond - Principal Payments	173,220	227,062	220,853	218,441	219,024	160,385	10,545	(208,479)	-95.2
101 182 55602 Bond - Interest Payments	89,093	80,693	70,306	70,306	59,341	31,707	17,162	(42,179)	-71.1
101 182 556** Debt Service	262,313	307,755	291,159	288,747	278,365	192,092	27,707	(250,658)	-90.0
101 182 Acct Group Total: Debt Service	262,313	307,755	291,159	288,747	278,365	192,092	27,707	(250,658)	-90.0
101 182 5**** Planning - Division Total	806,970	1,082,169	1,396,075	1,288,384	1,393,615	687,025	999,541	(394,074)	-28.3
101 18* 5**** Land Use and Planning - General Fund Total	3,405,500	4,056,003	4,612,561	4,411,596	4,840,840	2,511,717	4,788,144	(52,696)	-1.1
*** 18* 5**** Land Use and Planning - Department Total, All Funds	3,405,500	4,056,003	4,612,561	4,411,596	4,840,840	2,511,717	4,788,144	(52,696)	-1.1

AUDIT DEPARTMENT

The mission of the Audit Department is to promote honest, effective, and fully accountable City government. The primary objective of the Audit Department is to assist the Mayor, members of the City Council, and City management in the effective discharge of their responsibilities by furnishing them with analysis, appraisals, recommendations, counsel, and information concerning the activities reviewed. The Audit Department helps to improve City government performance and accountability by:

- Assessing the reliability of financial and operating information
- Evaluating the efficiency and effectiveness of departments
- Testing the adequacy of controls for preventing waste and safeguarding assets
- Verifying compliance with policies, procedures, and regulations
- Providing City employees with ways to increase internal control knowledge and awareness and improve assessment capabilities

The Audit Department is committed to providing independent and objective assurance and management advisory services in accordance with Generally Accepted Government Auditing Standards. It seeks to proactively identify risks, evaluate controls, and make recommendations that will strengthen City operations.

PRIORITIES FOR FISCAL YEAR 2027
<ul style="list-style-type: none">• Conduct scheduled audits using sound methods, professionalism, integrity, objectivity, and confidentiality.• Evaluate controls, note commendable practices, and recommend feasible process improvements.• Assist the external auditors with the annual audits of the Annual Report and Federal Funds.• Continue to aid in the development of a strong internal control environment within the City of Wilmington.• Conduct quarterly follow-ups to ensure effective implementation of agreed-upon recommendations.• Advise and consult with City management regarding improvements in operating efficiencies, effectiveness, and results.• Continue to develop the knowledge, skills, and effectiveness of departmental staff.