

**TOWN OF ELIZABETHTOWN  
BUDGET ORDINANCE  
FY 2025 – 2026  
TEXT AMENDMENT**

***BE IT ORDAINED*** BY THE TOWN COUNCIL OF THE TOWN OF ELIZABETHTOWN,  
NORTH CAROLINA THAT:

Section 1: The following amounts are hereby appropriated to the fund set forth for the operation of the Town government and its activities for the fiscal year beginning July 1, 2025, and ending June 30, 2026, in accordance with the Chart of Accounts heretofore established for this Town:

<b><u>GENERAL FUND</u></b>	<b><u>AMOUNT</u></b>
Governing Body (4110)	\$56,500.00
Administration (4120)	\$447,744.00
Finance (4130)	\$292,480.00
Public Works (4145)	\$809,390.00
Technology (4150)	\$79,516.00
Public Facilities (4190)	\$306,676.00
Police (4310)	\$1,539,456.00
Fire (4340)	\$979,357.00
Streets (4510)	\$19,550.00
Powell Bill (4515)	\$404,149.00
Solid Waste (4710)	\$602,900.00
Planning (4910)	\$148,865.00
Recreation (6120)	\$16,750.00
Airport	\$41,325.00
Special Appropriations	\$289,402.00
<b>TOTAL GENERAL FUND APPROPRIATION</b>	<b><u>\$6,034,060.00</u></b>

<b><u>UTILITY FUND</u></b>	<b><u>AMOUNT</u></b>
Water	\$939,727.00
Sewer	\$1,155,773.00
Utility Appropriations	\$100,000.00
<b>TOTAL UTILITY FUND APPROPRIATION</b>	<b><u>\$2,195,500.00</u></b>

Section 2: It is estimated, and therefore appropriated, that the following revenues will be made available to the respective funds for the fiscal year beginning July 1, 2025, and ending June 30, 2026, as follows:

<b><u>GENERAL FUND</u></b>	<b><u>AMOUNT</u></b>
Real Property Taxes	\$1,960,050.00
Business District Taxes	\$40,500.00
Motor Vehicle Taxes	\$221,000.00
Interest & Penalties on Taxes	\$22,750.00
Franchise Taxes	\$313,000.00
Local Option Sales Tax	\$825,000.00
Interest on Investments	\$180,000.00
Powell Bill Funds	\$135,000.00
Other Revenue	\$2,073,221.00
Fund Balance Appropriated-Powell Bill	<u>\$263,539.00</u>
<b>TOTAL GENERAL FUND REVENUE</b>	<b><u>\$6,034,060.00</u></b>

<b><u>UTILITY FUND</u></b>	<b><u>AMOUNT</u></b>
Water Charges	\$936,400.00
Sewer Charges	\$1,102,400.00
Late/Reconnect Fees	\$85,000.00
Other Revenue	<u>\$71,700.00</u>
<b>TOTAL UTILITY FUND REVENUE</b>	<b><u>\$2,195,500.00</u></b>

Section 3: There is hereby levied an Ad Valorem Tax of sixty-four and one-half cents (\$0.645) per one-hundred-dollar (\$100) valuation of taxable property for the purpose of raising a portion of the revenue listed in the General Fund appropriation in Section 2 of this Ordinance. This rate is based upon an estimated assessed valuation of \$322,655,955, for the Town of Elizabethtown and an estimated collection rate of 96.19%.

Section 4: Town Council approved a 10 cent (\$0.10) Business Improvement District (BID) Tax that became effective July 1, 2010.

Section 5: The following Utility Rate charges are set forth to be effective July 1, 2025:

**RESIDENTIAL WATER RATES**

<u>Consumption Gallons</u>	<u>Rate per Thousand Gallons</u>	<u>Out-of-Town Rate per Thousand Gallons</u>
0 – 2,000	\$13.20 flat rate	\$32.65 flat rate
2,001 – 3,499	\$3.60 per 1,000 gallons	\$9.05 per 1,000 gallons
3,500 – 4,999	\$4.65 per 1,000 gallons	\$11.55 per 1,000 gallons
5,000 – 7,999	\$8.55 per 1,000 gallons	\$21.30 per 1,000 gallons
8,000 – 10,999	\$9.75 per 1,000 gallons	\$24.40 per 1,000 gallons
11,000 – 16,999	\$12.20 per 1,000 gallons	\$30.45 per 1,000 gallons
17,000 and above	\$18.25 per 1,000 gallons	\$45.65 per 1,000 gallons
Administrative Fee	\$2.95 flat rate	\$8.05 flat rate

**COMMERCIAL WATER RATES**

<u>Consumption Gallons</u>	<u>Rate per Thousand Gallons</u>	<u>Out-of-Town Rate per Thousand Gallons</u>
0 – 50,000	\$4.15 per 1,000 gallons	\$10.35 per 1,000 gallons
50,001 – 100,000	\$4.75 per 1,000 gallons	\$11.85 per 1,000 gallons
100,001 – 200,000	\$5.35 per 1,000 gallons	\$13.30 per 1,000 gallons
200,001 – 500,000	\$5.90 per 1,000 gallons	\$14.80 per 1,000 gallons
500,001 and above	\$6.50 per 1,000 gallons	\$16.25 per 1,000 gallons
Administrative Fee	\$11.00 flat rate	\$27.50 flat rate

**SPRINKLER WATER BILLS**

*Sprinkler Usage is Billed Quarterly*

<u>Consumption Gallons</u>	<u>Rate per Thousand Gallons</u>	<u>Out-of-Town Rate per Thousand Gallons</u>
0 – 2,000	\$13.45 flat rate	\$33.55 flat rate
2,001 – 8,000	\$4.25 per 1,000 gallons	\$10.65 per 1,000 gallons
8,001 – 14,000	\$6.10 per 1,000 gallons	\$15.25 per 1,000 gallons
14,001 – 20,000	\$8.55 per 1,000 gallons	\$21.30 per 1,000 gallons
20,001 and above	\$17.05 per 1,000 gallons	\$42.55 per 1,000 gallons
Administrative Fee	\$3.10 flat rate	\$7.70 flat rate

### **RESIDENTIAL SEWER RATES**

<u>Consumption Gallons</u>	<u>Rate per Thousand Gallons</u>	<u>Out-of-Town Rate per Thousand Gallons</u>
0 – 2,000	\$7.70 per 1,000 gallons	\$19.20 per 1,000 gallons
2,001 – 8,000	\$8.30 per 1,000 gallons	\$20.70 per 1,000 gallons
8,001 – 25,000	\$8.90 per 1,000 gallons	\$22.15 per 1,000 gallons
25,001 – 100,000	\$9.45 per 1,000 gallons	\$23.65 per 1,000 gallons
100,001 – 1,000,000	\$10.20 per 1,000 gallons	\$25.40 per 1,000 gallons
1,000,001 and above	\$10.65 per 1,000 gallons	\$26.60 per 1,000 gallons
Administrative Fee	\$7.70 flat rate	\$19.20 flat rate

### **COMMERCIAL SEWER RATES**

<u>Consumption Gallons</u>	<u>Rate per Thousand Gallons</u>	<u>Out-of-Town Rate per Thousand Gallons</u>
0 – 2,000	\$6.40 per 1,000 gallons	\$15.95 per 1,000 gallons
2,001 – 8,000	\$7.10 per 1,000 gallons	\$17.75 per 1,000 gallons
8,001 – 25,000	\$7.70 per 1,000 gallons	\$19.20 per 1,000 gallons
25,001 – 100,000	\$8.30 per 1,000 gallons	\$20.70 per 1,000 gallons
100,001 – 1,000,000	\$8.90 per 1,000 gallons	\$22.15 per 1,000 gallons
1,000,001 and above	\$9.45 per 1,000 gallons	\$23.65 per 1,000 gallons
Administrative Fee	\$10.65 flat rate	\$26.60 flat rate

### **GREASE TRAP FEES**

900 Gallons	Town Cost plus 5%
1,000 Gallons	Town Cost plus 5%
1,500 Gallons	Town Cost plus 5%
2,000 Gallons	Town Cost plus 5%
Interceptors	Town Cost plus 5%

## **OTHER UTILITY SYSTEM CHARGES**

### **Water & Sewer Extensions**

Water Tap – ¾"	\$1,540.00
Water Tap – 1"	\$1,650.00
Water Tap – 2"	Town Cost plus 15%
Large Tap (Contractor Installed)	Town Cost plus 15%
Non-Standard Water Tap	Town Cost plus 15%
Sprinkler Non-Main Tap ¾"	\$1,540.00
Sprinkler Non-Main Tap 1"	\$1,650.00
Sewer Tap – 4"	\$1,540.00
Sewer Tap – 6"	\$1,650.00
Non-Standard Sewer Tap	Town Cost plus 15%
Industrial/Commercial Tap	Town Cost plus 15%
Meter Replacement – ¾"	\$400.00
Meter Replacement – 1"	\$450.00
Meter Replacement – 2" e series	Town Cost plus 15%
MTU Replacement	\$250.00
Meter Lid Replacement	\$75.00
Meter Box Replacement	\$150.00

Tap fees levied by this Section shall be considered as development fees, applicable to all new service points, and must be paid in full prior to receiving the water/sewer service.

- Section 6: Commercial utility customers who use greater than 1,000,000 gallons per month are entitled to a 6% discount if the monthly bill is paid within 10 days of printing.
- Section 7: Utility deposits are to be charged at \$200/\$300 per residential renter or residential homeowner account. A deposit may be reduced by 50% based upon a good independent credit report provided by the customer. Utility deposits for commercial/business accounts are to be charged at \$400. A deposit may be reduced by 50% based upon a good independent credit report provided by the customer. Utility deposits for industrial/institutional accounts are to be charged at \$1,350. A deposit may be reduced by 50% based upon a good independent credit report provided by the customer. The deposit for all utility accounts will be applied to the final bill when the account is closed.
- Section 8: Residential/commercial delinquent accounts are to be charged a fee of \$30. Industrial and institutional delinquent accounts are to be charged a fee of 5% of the bill owed. Disconnect/reconnect fee for nonpayment is to be \$100. After business hours, the reconnect fee is to be \$300.00.
- Section 9: The Town of Dublin no longer pays a pro rata shared cost for wastewater treatment services; instead, Dublin pays a per unit cost that is regulated by contract dated March 23, 2007.

Section 10: A monthly fee of \$28.80 is to be charged for the purpose of residential solid waste collection as well as a \$4.35 per month/per cart Recycle fee. A fee of \$8.85 per month is to be charged for weekly leaf and limb pick-up. Any non-ordinance standard limbs, leaves or other demolition pickups are to be charged actual disposal cost. Requests for additional 90-gallon waste containers over the one (1) provided will be charged \$16.85 each per month.

Section 11: A minimum monthly industrial and commercial solid waste fee of \$32.60 per month is to be charged for one (1) 90-gallon cart with an optional leaf and limb fee of \$10.05 per month and optional Recycle fee of \$4.35 per month/per cart. The following cost schedule applies for dumpster use per pick-up:

2 Yard Container = \$91.45	6 Yard Container = \$245.40
4 Yard Container = \$165.30	8 Yard Container = \$326.70

Section 12: There are Recycle Dumpsters available for the following monthly charge:

2 Yard Container = \$119.95	6 Yard Container = \$127.40
4 Yard Container = \$123.70	8 Yard Container = \$133.15

The Recycle Dumpsters will be dumped one time a week.

Section 13: The Town's vehicle tag fee is to be charged at \$5.00 per vehicle accounted for in the General Fund revenues that is now collected by the County and included on the Vehicle Tax Notices.

Section 14: To achieve a self-sufficient financial goal, the Town-controlled revenue generating service fee listing is attached effective 7/1/2025.

Section 15: Authorized trips in which employees or officials use a personal vehicle are to be reimbursed at the current reimbursement rate established by the IRS on a per mile basis or by actual gasoline receipt, as determined by the Town Manager. Lodging and meal reimbursements are to be reimbursed at the travel rates per the Joint Federal Travel Regulations (JFTR) or those exceptions approved by the Town Manager.

Section 16: A 3.00% employee salary 401(K) contribution shall be made for regular Town employees other than certified law enforcement employees, which are to receive a 5.0% salary 401(K) contribution.

Section 17: The Budget Officer is hereby authorized to transfer appropriations within a fund as contained herein under the following conditions:

- a. He/She may transfer amounts between objects of expenditures within a department without limitation and without a report being required.
- b. He/She may transfer amounts not to exceed \$10,000 on any single transfer between departments of the same funds with an official report on such transfers at the next regular meeting of the Town Council.
- c. He/She may not transfer any amounts between funds for appropriation within another fund without approval from the Town Council.
- d. He/She may execute informal contracts of less than \$30,000 provided that the purchase, service or project improvement was previously included in a Town Council approved budget.

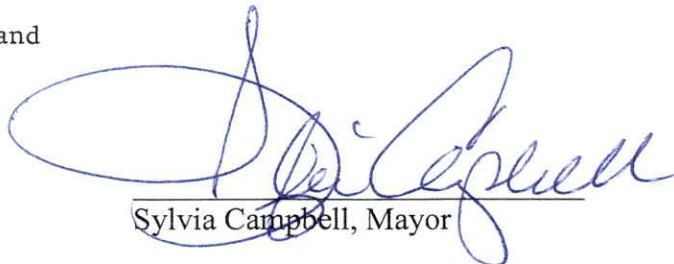
Section 18: Copies of this Budget Ordinance and accompanying document shall be furnished to the Town Clerk, Budget Officer, and other Department Heads of the Town of Elizabethtown to be kept on file by them for their direction in the disbursement of funds.

Upon introduction of this Ordinance by Council member Paula Greene and seconded by Council member Rufus Lloyd, this ordinance is hereby adopted this the 4th day of August 2025.

Ayes: Council Members Rich Glenn, Paula Greene, Bobby Kinlaw, Herman Lewis and Rufus Lloyd

Nays: NONE

Absent: Council Member Ricky Leinwand



Sylvia Campbell, Mayor