ELIZABETHTOWN
COUNCIL
RESCHEDULED MEETING
7:00 PM, Monday, April 13, 2026

1. OPENING AND CALL TO ORDER

 1.1 Opening and Call to Order
 Mayor Sylvia Campbell will call the meeting to order.

2. PRESENTATION OF COLORS, PLEDGE OF ALLEGIANCE AND INVOCATION

 2.1 Presentation of Colors, Pledge of Allegiance and Invocation
 Cadets from the Paul R. Brown Leadership Academy will present the Colors and all will join in reciting the Pledge of Allegiance.

 Council Member Rufus Lloyd will give the Invocation.

3. APPROVE CONSENT AGENDA ITEMS

 3.1 Approve Consent Agenda Items
 Council is requested to approve the Consent Agenda items presented.
 Consent Agenda Documentation - 4.13.26.pdf

4. SPECIAL RECOGNITION

 4.1 Special Recognition - Detective Chris Avant
 Mayor Sylvia Campbell will recognize Detective Chris Avant with a framed Certificate of Recognition.

5. PRESENTATIONS

 5.1 Interim Town Manager Update
 Council is requested to hear the updates.

 5.2 Presentation by Public Works/Engineering Services Director Steve Duffy - King Street - Replacement of a Compromised Stormwater Pipe
 Council is requested to hear the presentation.
 King Street Surface Failure Photos - 4.13.26.pdf
 King Street - Excavation and Replacement Project - 4.13.26.pdf
 King Street Site - Pipe Replacement - 4.13.26.pdf

6. ORDINANCES/RESOLUTIONS/PROCLAMATIONS

6.1 Resolution #R-2026-09 - To Authorize Town Manager Eddie Madden to Use the Mayor's Facsimile Stamp Upon the Beginning of his Employment
Council is requested to approve the Resolution.
Resolution - To Authorize Town Manager Eddie Madden to Use Mayor's Stamp - 4.13.2026.docx

6.2 Resolution #R-2026-10 - To Designate and Authorize Mayor Pro Tem Paula Greene to Sign Checks and Other Financial Instruments for the Town and the Airport/Economic Development Commission
Council is requested to consider designating and authorizing Mayor Pro Tem Paula Greene to sign checks and other financial instruments for the Town and the Airport/Economic Development Commission.
Resolution - To Authorize Mayor Pro Tem Paula Greene for Town and Airport Bank Accounts - 4.13.26.docx

6.3 Resolution #R-2026-11 - To Authorize Mayor Pro Tem Paula Greene to Sign CDBG-NR Requisitions and Checks between the Time of Interim Town Manager Pat DeVane's Departure and Town Manager Eddie Madden's Arrival at the Town
Council is requested to consider authorizing Mayor Pro Tem Paula Greene to sign the Community Development Block Grant (CDBG-NR) Requisitions and Checks between the time of Interim Town Manager Pat DeVane's departure and Town Manager Eddie Madden's arrival at the Town.
Resolution - To Authorize Paula Greene to Sign CDBG-NR Program Requisitions and Checks - 4.13.26.docx

6.4 Resolution #R-2026-12 - Application for State Loan and/or Grant Assistance Funding - WWTP Rehab and Sewer Improvements Project and the Lead Service Line Replacements Project
Council is requested to consider the Resolution.
Resolution - For Application Funding Request - WWTP Rehab and Sewer Improvements Project and Lead Service Line Replacements Project - 4.13.26.docx

6.5 Resolution #2026-13 - Capital Improvement Plan (CIP) - FY 2026-2027
Council is requested to consider the resolution.
Resolution - Updated CIP - FY 2026-2027 - 4.13.26.docx
Updated CIP - FY 2026-2027 - Application for State Loan and Grant Assistance Funding - 4.13.26.pdf

6.6 Proclamation - To Proclaim April 2026 as "Fair Housing" Month
Council is requested to approve the Proclamation.
Proclamation - Fair Housing Month - Request from Insight - 4.13.2026.docx
Letter Request - Insight - Proclamation - April is Fair Housing Month - 4.13.26.pdf

7. ADMINISTRATIVE MATTERS

7.1 Budget Amendment #2026-04
Council is requested to approve the Budget Amendment.
Budget Amendment #2026-04 - 4.13.26.pdf

7.2 Audit Contract for FY Ending June 30, 2026 - Thompson, Price, Scott, Adams & Co., P.A.
Council is requested to approve the Contract to Audit Accounts.
Audit Contract - Thompson, Price, Scott, Adams - 4.13.26.pdf

7.3 Informal Bid Award - Sewer Line for Two (2) Hangars on Airport Road
Council is requested to consider making award of informal bid.
Quote from Hickman Utilities - Sewer Line Project - Airport Hangars - 4.13.26.pdf
Responses - Metcon and Columbus Utilities - No Quote - 4.13.26.pdf

7.4 Request from Ellen Adams Bryan - Placement of a Sports Trophy Case in Town Hall to Display Elizabethtown School Trophies
Mayor Sylvia Campbell can present this agenda item.

8. OTHER BUSINESS

8.1 "Briefly" *(Reminders and announcements are made at this time)*
Interim Town Manager Pat DeVane may be called upon to present this agenda item.
Peak Agenda - Briefly - 4.13.26 Rescheduled.docx
Department Head Update Report - 4.13.26.pdf

9. OPEN FORUM

9.1 Open Forum
Council is requested to listen to any public concerns or comments received.
Sign-In Sheet - Open Forum - 4.13.26 Rescheduled Meeting.docx

10. CLOSED SESSION

10.1 Closed Session - ***To Be Conducted at the 7 p.m. Meeting***
Mayor Sylvia Campbell will entertain a motion to enter into Closed Session in accordance with NCGS 143-318.11(a)(4) - Economic Development and NCGS 143-318.11(a)(6) - Personnel.

11. ADJOURNMENT

11.1 Adjournment
Mayor Sylvia Campbell will entertain a motion to adjourn the meeting.

AGENDA ITEM NO. 1.1

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE: April 13, 2026

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: OPENING AND CALL TO ORDER

SUBJECT: Opening and Call to Order

BACKGROUND: The meeting will be called to order by Mayor Sylvia Campbell.

SUGGESTED ACTION: Mayor Sylvia Campbell will call the meeting to order.

ATTACHMENTS:

AGENDA ITEM NO. 2.1

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE: April 13, 2026

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: PRESENTATION OF COLORS, PLEDGE OF ALLEGIANCE AND INVOCATION

SUBJECT: Presentation of Colors, Pledge of Allegiance and Invocation

BACKGROUND: Cadets will present the Colors and all will join in reciting the Pledge of Allegiance.

SUGGESTED ACTION: Cadets from the Paul R. Brown Leadership Academy will present the Colors and all will join in reciting the Pledge of Allegiance.

Council Member Rufus Lloyd will give the Invocation.

ATTACHMENTS:

AGENDA ITEM NO. 3.1

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE:	April 13, 2026
SUBMITTED BY:	Juanita Hester
ITEM TYPE:	Request
AGENDA SECTION:	APPROVE CONSENT AGENDA ITEMS
SUBJECT:	Approve Consent Agenda Items
BACKGROUND:	A Consent Agenda includes several items for approval by the Board in a single motion. Documentation concerning these items are provided in the attached agenda material. Upon request from any one Board member, any item listed under the Consent Agenda shall be removed from the Consent Agenda and considered separately. After any items have been removed and the Consent Agenda is set, the Mayor will state the items on the Consent Agenda and moves to adopt it. **Copy of Consent Agenda Documentation provided.**
SUGGESTED ACTION:	Council is requested to approve the Consent Agenda items presented.

ATTACHMENTS:

Consent Agenda Documentation - 4.13.26.pdf

Consent Agenda Items
April 13, 2026 Rescheduled
Town Council Meeting

A. Proposed Agenda – Agenda considered *proposed* until approved by the Board
ACTION RECOMMENDED: Approval

B. March 2, 2026 Noon Meeting Minutes **ATTACH. #B**
ACTION RECOMMENDED: Approval

C. March 2, 2026 7 p.m. Meeting Minutes **ATTACH. #C**
ACTION RECOMMENDED: Approval

D. March 5, 2026 Reconvened Meeting Mins. **ATTACH. #D**
ACTION RECOMMENDED: Approval

E. March 9, 2026 Reconvened Meeting Mins. **ATTACH. #E**
ACTION RECOMMENDED: Approval

F. March 12, 2026 Reconvened Meeting Mins. **ATTACH. #F**
ACTION RECOMMENDED: Approval

G. March 16, 2026 Reconvened Meeting Mins. **ATTACH. #G**
ACTION RECOMMENDED: Approval

H. March 23, 2026 Special Called Meeting Mins. **ATTACH. #H**
ACTION RECOMMENDED: Approval

I. January 5, 2026 Closed Session Minutes **ATTACH. #I**
ACTION RECOMMENDED: Approval
(To Be Distributed to Council at 7 p.m. Mtg.)

J. February 2, 2026 Closed Session Minutes **ATTACH. #J**
ACTION RECOMMENDED: Approval
(To Be Distributed to Council at 7 p.m. Mtg.)

K. March 2, 2026 Closed Session Minutes **ATTACH. #K**
ACTION RECOMMENDED: Approval
(To Be Distributed to Council at 7 p.m. Mtg.)

L. March 5, 2026 Closed Session Minutes **ATTACH. #L**
ACTION RECOMMENDED: Approval
(To Be Distributed to Council at 7 p.m. Mtg.)

M. March 9, 2026 Closed Session Minutes **ATTACH. #M**

ACTION RECOMMENDED: Approval
(To Be Distributed to Council at 7 p.m. Mtg.)

N. March 12, 2026 Closed Session Minutes **ATTACH. #N**
(To Be Distributed to Council at 7 p.m. Mtg.)

O. March 16, 2026 Closed Session Minutes **ATTACH. #O**
ACTION RECOMMENDED: Approval
(To Be Distributed to Council at 7 p.m. Mtg.)

P. March 23, 2026 Special Called Closed **ATTACH. #P**
ACTION RECOMMENDED: Approval
(To Be Distributed to Council at 7 p.m. Mtg.)

Q. Monthly Financial Report **ATTACH. #Q**
ACTION RECOMMENDED: Approval

R. Tax Releases **ATTACH. #R**
ACTION RECOMMENDED: Approval

"UNOFFICIAL"

TOWN OF ELIZABETHTOWN
March 2, 2026 Regular Meeting
Noon

The Elizabethtown Town Council met on Monday, March 2, 2026 at Noon in the Council Chambers. Those present were Mayor Sylvia Campbell, Mayor Pro Tem Paula Greene, Council Members Bruce Dickerson, Rich Glenn, Bobby Kinlaw, Ricky Leinwand and Rufus Lloyd. Also present were Interim Town Manager Pat DeVane and Town Attorney Goldston Womble. Department Heads in attendance included Police Chief Mark McMichael, Fire Chief Hollis Freeman, Planning Director Rusty Worley, Public Works/Engineering Services Director Steve Duffy and Town Clerk Juanita Hester. Austin Eubanks, CPA, CFE-Audit Manager with Thompson, Price, Scott, & Adams Company was in attendance to present the Town's FY 2024-2025 Audit. Finance Director Ken Hadaway was absent. There were no representatives from the Press. Ms. Brenda Clark and Mr. Charles McKoy were also in attendance.

Item #1.1 Opening and Call to Order

Mayor Sylvia Campbell opened the meeting and called to order. Mayor Campbell then called upon Council Member Rufus Lloyd to give the Invocation.

Item #2.1 Presentation of Colors, Pledge of Allegiance and Invocation

The presentation of Colors will be made by the Paul R. Brown Leadership Academy Cadets at the evening meeting.

Item #3.1 Approve Consent Agenda Items

Town Council will consider at this agenda item at the 7 p.m. meeting.

Item #4.1 Public Hearing – Amendment to Code of Ordinances – Underground Utility Contractors' Permitting Procedures

Mayor Sylvia Campbell noted that the Public Hearing for the Amendment to the Code of Ordinances would be conducted at the 7 p.m. meeting. Director of Public Works/Engineering Services Steve Duffy noted the reason for the amendment as it related to work in Town by Underground Utility Contractors. This amendment will be to add a new chapter in the Code of Ordinances for Underground Utility Contractors' Permitting Procedures.

Item #5.1 Ordinance Consideration for Code of Ordinances Amendment for Underground Utility Contractors' Permitting Procedures

Mayor Sylvia Campbell noted that action on this agenda item would take place at the 7 p.m. meeting.

ATTACH. #B

Item #5.2 Resolution #R-2026-08 – To Declare Broken Water Meters as Surplus Property for Private Sale

Mayor Sylvia Campbell called upon Director of Public Works/Engineering Services Steve Duffy to brief on this agenda item. The Town received interest from an individual for purchase of the broken water meters. Action on this agenda item will take place at the 7 p.m. meeting.

Item #6.1 Audit Presentation for FY Ending 6/30/2025 – **Noon Meeting**

The Audit Presentation took place at the end of the meeting. Copy of Mr. Eubanks' presentation is attached and incorporated herein by reference.

Item #6.2 Interim Town Manager Update

Mayor Sylvia Campbell called upon Interim Town Manager Pat DeVane to brief. He reported on the Community Center project and the Vulcanair project. Mr. DeVane passed along that at a later date, a presentation from the YMCA would be scheduled for Town Council.

Item #7.1 Consideration of Audit Report for FY Ending 6/30/2025

Action for this agenda item will take place at the 7 p.m. meeting.

Item #7.2 Economic Development Incentive Grant Agreement

Mayor Sylvia Campbell called upon Town Attorney Goldston Womble to provide an update for Town Council. The VectorTex representative is out of the country for two weeks. Attorney Womble is waiting to receive a response from VectorTex for the Incentive Grant Agreement.

Item #7.3 FY 2026-2027 Budget Activity Calendar and Appointment of Three (3) Council Members to serve as the FY 2026-2027 Budget Committee

Mayor Sylvia Campbell noted the FY 2026-2027 Budget Activity Calendar would be considered at the 7 p.m. meeting as well as the Budget Committee appointments. The following Board Members were suggested for appointment as the Budget Committee Members: Mayor Pro Tem Paula Greene, Council Members Rich Glenn and Bobby Kinlaw. Council Member Bruce Dickerson can serve as the alternate.

Item #7.4 Request for Qualifications (RFQ) for 8,000 Sq. Ft. Hangar for Design-Build

Mayor Sylvia Campbell called upon Planning Director Rusty Worley to brief. She asked if the Town could hold off on this project due to current limited staff. Mr. Worley noted that there is grant money ($1,000,000.00) for this project. There were some questions received from Council. Action for this agenda item will take place at the 7 p.m. meeting.

Item #7.5 Agreement for Planning Services – Municipal Services, Inc.

Mayor Sylvia Campbell noted that Planning Director Rusty Worley would be leaving Town employment soon so Interim Town Manager Pat DeVane would be needing help with Planning services. Therefore, Mr. DeVane reached out to Municipal Services to get a Planning Services Agreement in place. Action for this agenda item will take place at the 7 p.m. meeting.

Item #8.1 "Briefly" *(Reminders and announcements are made at this time)*

Mayor Sylvia Campbell called upon Interim Town Manager Pat DeVane to brief on this agenda item. Mr. DeVane brought Council's attention to the Department Head Update Report contained in the agenda material along noting the following items:

- Town's Annual Budget Retreat is scheduled for Tuesday, March 24, 2026 at the Airport Terminal Building. *[The Budget Retreat was later cancelled.]*
- Chamber Member Breakfast meeting on 3/17/26 at 8 a.m. at the Farmer's Market;
- In observance of Easter, the Town offices will be closed on Friday, April 3 and Monday, April 6, 2026;
- The approved April Town Council Rescheduled meeting date will be Monday, April 13, 2026; and
- Noted the March Employee Birthdays.

Item #9.1 Open Forum

Council will receive any public concerns or comments from the public at the 7 p.m. meeting.

Item #10.1 Closed Session – *To Be Conducted at the 7 p.m. Meeting*

At the 7 p.m. meeting, Mayor Sylvia Campbell will entertain a motion to enter into Closed Session in accordance with NCGS 143-318.11(a)(3) – Attorney-Client Privilege, NCGS 143-318.11(a)(4) – Economic Development and NCGS 143-318.11(a)(6) – Personnel.

With there being no further business to be conducted, Council Member Rich Glenn, seconded by Council Member Bobby Kinlaw, moved to adjourn the meeting (Unanimous).

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Sylvia Campbell, Mayor

ATTEST:

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Juanita Hester, Town Clerk

UNOFFICIAL

TOWN OF ELIZABETHTOWN
Evening Meeting
March 2, 2026

The Elizabethtown Town Council met for its evening meeting on Monday, March 2, 2026, in the Council Chamber at 7:00 pm. Those present were Mayor Sylvia Campbell, Mayor Pro Tem Paula Greene, Council Members Rufus Lloyd, Bobby Kinlaw, Ricky Leinwand, Rich Glenn, Bruce Dickerson, Interim Town Manager Pat DeVane and Town Attorney Goldston Womble. Department Heads in attendance included Police Chief Mark McMichael, Town Clerk Juanita Hester, Fire Chief Hollis Freeman, Town Planner Rusty Worley and Public Works & Engineering Services Director Stephen Duffy. No members from the Press attended the meeting.

Item #1.1: Opening and Call to Order
Mayor Sylvia Campbell opened the meeting and called to order.

Item #2.1: Presentation of Colors, Pledge of Allegiance and Invocation
The Presentation of Colors and Pledge of Allegiance was given by Paul R. Brown Leadership Academy Cadets. Mayor Sylvia Campbell then called upon Council Member Rufus Lloyd to give the invocation.

Item #3.1: Approve Consent Agenda Items
Upon a motion by Council Member Rich Glenn, seconded by Council Member Bobby Kinlaw, to remove Consent Agenda Items C & D and to approve at the next meeting. The Board unanimously approved the following Consent Items. A. Proposed Agenda, B. February 2, 2026 7 p.m. Meeting Minutes, E. Monthly Financial Report, F. Tax Releases, G. Request for Proposals (RFP): Sewer Line for Airport Road to serve Brian Campbell Hangar & Town-owned Hangar – TRDF Funds – Informal Bid Process.

Item #4.1: Public Hearing – Amendment to Code of Ordinances – Underground Utility Contractors' Permitting Procedures
Mayor Campbell opened the Public Hearing and called upon Public Works & Engineering Services Director Stephen Duffy to present. Public Works Director Stephen Duffy noted that the ordinance amendment will be to add a new chapter for Underground Utility Contractors' Permitting Procedures. The Town will be notified by the Contractors of intentions and submit a Land Use Application. The intentions' portions will show the expectations and timeframe,

ATTACH. #C

provide a reasonable schedule, locate ticket and if traffic will be affected. Since no one signed up to speak, Mayor Campbell closed the Public Hearing.

Item #5.1: Ordinance Consideration for Code of Ordinances Amendment for Underground Utility Contractors' Permitting Procedures
Council Member Bruce Dickerson, seconded by Council Member Rufus Lloyd, moved to adopt the Code of Ordinances Amendment for Underground Utility Contractors' Permitting Procedures (Unanimous). Copy attached and incorporated herein by reference.

Item #5.2: Resolution #R-2026-08- To Declare Broken Water Meters as Surplus Property for Private Sale
Council Member Rich Glenn, seconded by Council Member Rufus Lloyd, made a motion to approve Resolution #R-2026-08 – To Declare Broken Water Meters as Surplus Property for Private Sale (Unanimous). Copy attached and incorporated herein by reference.

Item #6.1: Audit Presentation for FY Ending 6/30/2025 – Noon Meeting
Mr. Austin Eubanks, CPA, CPE – Audit Manager, with Thompson, Price, Scott & Adams from the Wilmington office presented the audit at the Noon meeting.

Item #6.2: Interim Town Manager Update

- Town Planner Rusty Worley noted that the Community Center doors were installed as of today, lights by the end of the week or next week and finish paperwork. The YMCA will partner with the Town to do programs.
- Vulcanair is finished, cleaning up, get Certificate of Occupancy by next week.
- The Hangars are funded by 3 State grants, buildings are up, frame, will finish in June. The Town has tenants for both.

Item #7.1: Consideration of Audit Report for FY Ending 6/30/2025
Council Member Bobby Kinlaw, seconded by Council Member Rufus Lloyd, moved to approve the Audit Report for FY Ending 6/30/2025 (Unanimous). Copy attached and incorporated herein by reference.

Item #7.2: Economic Development Incentive Grant Agreement
Town Attorney Goldston Womble noted that he has been in touch with the representative for VectorTex. He is out of the country and will be back in 2 weeks. Will move forward for the next meeting.

Item #7.3: FY 2026-2027 Budget Activity Calendar and Appointment of Three (3) Council Members to serve as the FY 2026-2027 Budget Committee

Council Member Bobby Kinlaw, seconded by Council Member Rich Glenn, made a motion to assign Council Member Rich Glenn, Council Member Bobby Kinlaw and Mayor Pro Tem Paula Greene to serve on the Budget Committee. Council Member Bruce Dickerson will be the alternate (Unanimous).

Item #7.4: Request for Qualifications (RFQ) for 8,000 Sq.Ft. Hangar for Design-Build

Town Planner Rusty Worley noted that the Town received a grant over a year and half ago for $1,000,000.00. Since then, the environmental review has been completed, proposed an 8,000 Sq. Ft. hangar, will generate 350 jobs. Mayor Pro Tem Paula Greene, seconded by Council Member Ricky Leinwand, moved to approve staff to move forward with an RFQ (Unanimous).

Item #7.5: Agreement for Planning Services – Municipal Services, Inc.

Interim Town Manager Pat DeVane noted that the Contractor will be called on as needed, the term of the contract will start at 12:00 a.m. March 3, 2026, hourly contract amount $95.00 per hour, will post on the Town's website. Council Member Rich Glenn, seconded by Council Member Bobby Kinlaw, moved to approve (Unanimous). Copy attached and incorporated herein by reference.

Item # 8.1:" Briefly"

- Take a look at the Department Head Updates.
- Town's Annual Budget Retreat March 24, 2026.
- Town offices closed in observance of Easter April 3 and April 6, 2026.
- Chamber Member Breakfast March 17, 2026.
- Happy Birthday Town Clerk Juanita Hester, Public Works & Engineering Services Director Stephen Duffy and Fire Chief Hollis Freeman and all celebrating in March.
- April Council Meeting April 13, 2026.

Item #9.1: Open Forum

- Mr. Mark Summerlin asked if anything could be done about the Accent Dye building.
- Interim Town Manager Pat DeVane noted that Planning Services Specialization is involved.
- Council Member Rich Glenn noted that the Town had offered to buy the property but the owner wanted more than offered.

Item #10.1: Closed Session – To Be Conducted at the 7 p.m. Meeting

Council Member Bobby Kinlaw, seconded by Council Member Rich Glenn, moved to enter into Closed Session in accordance with NCGS 143-318.11(a)(3) – Attorney-Client Privilege, NCGS 143-318.11(a)(4) – Economic Development and NCGS 143.318.11(a)(6) - Personnel (Unanimous).

Item #11.1: RETURN FROM CLOSED SESSION TO OPEN SESSION

Council Member Bruce Dickerson, seconded by Council Member Ricky Leinwand, moved to exit Closed Session for return to Open Session (Unanimous).

Mayor Sylvia Campbell noted there was no action to be taken.

With there being no further business to conduct, Council Member Rich Glenn, seconded by Mayor Pro Tem Paula Greene made a motion to recess the meeting to Thursday, March 5, 2026 at 7 p.m. to be held at the Airport Terminal Building (Unanimous).

Sylvia Campbell, Mayor

ATTEST:

Beverly Robinson, Deputy Town Clerk/CTC

"UNOFFICIAL"

TOWN OF ELIZABETHTOWN
Reconvened Town Council Meeting at 7:00 p.m.
March 5, 2026

The Elizabethtown Town Council met in a Reconvened Meeting at 7:00 p.m. on Thursday, March 5, 2026 at the Airport Terminal Building. Those present included Mayor Sylvia Campbell, Mayor Pro Tem Paula Greene, Council Members Bruce Dickerson, Rich Glenn, Bobby Kinlaw, Ricky Leinwand and Rufus Lloyd. Interim Town Manager Pat DeVane was in attendance to brief Council in Closed Session. Town Clerk Juanita Hester was in attendance to take meeting minutes. There were no representatives from the Press or the Public.

Item #1 Opening and Call to Order
Mayor Sylvia Campbell opened the meeting and called to order.

Item #2 Invocation
Council Member Rufus was called upon by Mayor Sylvia Campbell to give the Invocation.

Item #3.1 Closed Session
Council Member Bobby Kinlaw, seconded by Council Member Ricky Leinwand, moved to enter into Closed Session in accordance with NCGS 143.318.11(a)(6) – Personnel. There was consensus to also amend the agenda to include the Closed Session purpose of Economic Development in accordance with NCGS 143.318.11(a)(4) (Unanimous).

RETURN FROM CLOSED SESSION TO OPEN SESSION:
A motion was made by Mayor Pro Tem Paula Greene, and seconded by Council Member Rich Glenn, to exit Closed Session with return to Open Session (Unanimous).

Mayor Sylvia Campbell reported there was no action to be taken.

With no further business to conduct, Council Member Rich Glenn, seconded by Mayor Pro Tem Paula Greene, made a motion to recess the meeting to Monday, March 9, 2026 at 7:00 p.m. at the Airport Terminal Building (Unanimous).

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Sylvia Campbell, Mayor

ATTEST:

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Juanita Hester, Town Clerk

ATTACH. #D

"UNOFFICIAL"

TOWN OF ELIZABETHTOWN
Reconvened Town Council Meeting at 7:00 p.m.
March 9, 2026

The Elizabethtown Town Council met in a Reconvened Meeting at 7:00 p.m. on Monday, March 9, 2026 at the Airport Terminal Building. Those present included Mayor Sylvia Campbell, Mayor Pro Tem Paula Greene, Council Members Bruce Dickerson, Rich Glenn, Bobby Kinlaw, Ricky Leinwand and Rufus Lloyd. Town Clerk Juanita Hester was not in attendance. There were no representatives from the Press or the Public.

Item #1.1 Opening and Call to Order
Mayor Sylvia Campbell opened the meeting and called to order.

Item #2.1 Invocation
Council Member Rufus Lloyd was asked by Mayor Sylvia Campbell to give the Invocation.

Item #3.1 Closed Session
Mayor Pro Tem Paula Greene, seconded by Council Member Ricky Leinwand, moved to enter into Closed Session in accordance with NCGS 143.318.11(a)(6) – Personnel (Unanimous).

RETURN FROM CLOSED SESSION TO OPEN SESSION:
Upon completion of Closed Session, a motion was made by Council Member Ricky Leinwand, and seconded by Council Member Rufus Lloyd, to exit Closed Session with return to Open Session (Unanimous).

Mayor Sylvia Campbell reported there was no action to be taken.

With no further business to conduct, Council Member Bobby Kinlaw, seconded by Council Member Bruce Dickerson, made a motion to recess the meeting to Thursday, March 12, 2026 at 5:00 p.m. at the Elizabethtown Airport Terminal Building (Unanimous).

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Sylvia Campbell, Mayor

ATTEST:

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Juanita Hester, Town Clerk

ATTACH. #E

"UNOFFICIAL"

TOWN OF ELIZABETHTOWN
Reconvened Town Council Meeting at 5:00 p.m.
March 12, 2026

The Elizabethtown Town Council met in a Reconvened Meeting at 5:00 p.m. on Thursday, March 12, 2026 at the Airport Terminal Building. Those present included Mayor Sylvia Campbell, Mayor Pro Tem Paula Greene, Council Members Bruce Dickerson, Rich Glenn, Bobby Kinlaw, Ricky Leinwand and Rufus Lloyd. Interim Town Manager Pat DeVane was in attendance to brief Council in Closed Session. Town Clerk Juanita Hester was not in attendance. There were no representatives from the Press or the Public.

Item #1.1 Opening and Call to Order
Mayor Sylvia Campbell opened the meeting and called to order.

Item #2.1 Invocation
Council Member Rufus Lloyd was asked by Mayor Sylvia Campbell to give the Invocation.

Item #3.1 Closed Session
Mayor Pro Tem Paula Greene, seconded by Council Member Rufus Lloyd, moved to enter into Closed Session in accordance with NCGS 143.318.11(a)(4) – Economic Development and NCGS 143.318.11(a)(6) – Personnel (Unanimous).

RETURN FROM CLOSED SESSION TO OPEN SESSION:
Upon completion of Closed Session, a motion was made by Council Member Rich Glenn, and seconded by Council Member Rufus Lloyd, to exit Closed Session with return to Open Session (Unanimous).

Mayor Sylvia Campbell reported there was no action to be taken.

With no further business to conduct, Council Member Bobby Kinlaw, seconded by Council Member Bruce Dickerson, made a motion to recess the meeting to Monday, March 16, 2026 at 7:00 p.m. at the Elizabethtown Airport Terminal Building (Unanimous).

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Sylvia Campbell, Mayor

ATTEST:

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Juanita Hester, Town Clerk

ATTACH. #F

"UNOFFICIAL"

TOWN OF ELIZABETHTOWN
Reconvened Town Council Meeting at 7:00 p.m.
March 16, 2026

The Elizabethtown Town Council met in a Reconvened Meeting at 7:00 p.m. on Monday, March 16, 2026 at the Airport Terminal Building. Those present included Mayor Sylvia Campbell, Mayor Pro Tem Paula Greene, Council Members Bruce Dickerson, Rich Glenn, Bobby Kinlaw, Ricky Leinwand and Rufus Lloyd. Town Clerk Juanita Hester was not in attendance. There were no representatives from the Press or the Public.

Item #1.1 Opening and Call to Order
Mayor Sylvia Campbell opened the meeting and called to order.

Item #2.1 Invocation
Council Member Rufus Lloyd was asked by Mayor Sylvia Campbell to give the Invocation.

Item #3.1 Closed Session
Mayor Pro Tem Paula Greene, seconded by Council Member Rufus Lloyd, moved to enter into Closed Session in accordance with NCGS 143.318.11(a)(6) – Personnel (Unanimous).

RETURN FROM CLOSED SESSION TO OPEN SESSION:
Upon completion of Closed Session, a motion was made by Council Member Bruce Dickerson, and seconded by Council Member Ricky Leinwand, to exit Closed Session with return to Open Session (Unanimous).

Mayor Sylvia Campbell reported there was no action to be taken.

With no further business to conduct, Council Member Bobby Kinlaw, seconded by Mayor Pro Tem Paula Greene, made a motion to adjourn the meeting (Unanimous).

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Sylvia Campbell, Mayor

ATTEST:

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Juanita Hester, Town Clerk

ATTACH. #G

"UNOFFICIAL"

Town of Elizabethtown
Special Called Meeting
March 23, 2026 at 7:00 p.m.

The Elizabethtown Town Council met in a Special Called meeting on Monday, March 23, 2026 at 7:00 p.m. Those in attendance were Mayor Sylvia Campbell, Mayor Pro Tem Paula Greene, Council Members Bruce Dickerson, Rich Glenn, Bobby Kinlaw, Ricky Leinwand and Rufus Lloyd. Department Heads present included Public Works/Engineering Services Director Steve Duffy, Police Chief Mark McMichael and Finance Director Ken Hadaway. Interim Town Manager Pat DeVane and Town Attorney Goldston Womble were also in attendance. Town Clerk Juanita Hester was present to take meeting minutes. There were no representatives from the Press. Fire Chief Hollis Freeman was absent.

Mayor Sylvia Campbell called the meeting to order and asked Council Member Rufus Lloyd to give the Invocation.

The purpose of the meeting was to enter into Closed Session in accordance with NCGS 143-318.11(a)(6) - Personnel. Mayor Pro Tem Paula Greene, seconded by Council Member Rich Glenn, moved to leave Open Session to enter into Closed Session (Unanimous).

Council Member Bobby Kinlaw, seconded by Ricky Leinwand, moved to exit Closed Session for return to Open Session (Unanimous).

RETURN FROM CLOSED SESSION TO OPEN SESSION:

In Open Session, Mayor Pro Tem Paula Greene, seconded by Council Member Rufus Lloyd, made a motion that subject to his expectance that the Town agree to enter into the Employment Agreement with Eddie Madden as Manager for the Town of Elizabethtown. Mayor Sylvia Campbell asked Town Council for a show of hands in favor of hiring Mr. Eddie Madden as the Town Manager. Council Member Bobby Kinlaw was a "No" vote.

At this time, Mayor Sylvia Campbell noted some of the many accomplishments by Mr. Eddie Madden during his prior 13-year tenure as the Town of Elizabethtown Town Manager. Mayor stated that Mr. Madden was a great Manager and a Visionary Leader and that a Press Release would be going out on March 24th announcing the hiring of Mr. Eddie Madden.

Mayor Campbell thanked Mr. Pat DeVane for the great job he has done in serving as the Interim Town Manager.

With there being no further business, Council Member Bruce Dickerson, seconded by Council Member Rich Glenn, moved to adjourn the meeting (Unanimous).

Sylvia Campbell, Mayor

ATTEST:

Juanita Hester, Town Clerk

ATTACH. #H

ELIZABETHTOWN as of March 31, 2026 Period #9

BUDGET & FINANCE SNAPSHOT

FISCAL YEAR 2025-2026 REVENUES

75% of Year Completed

Revenue Sources	Fiscal Year Budget	Actual Y-T-D as of 03-31-2026	% of Budget	Prior Year Actual-to-Date 03-31-2025
	GENERAL FUND			
Ad Valorem & BID Taxes	2,023,300.00	2,039,353	100.8%	2,004,127
Vehicle Taxes	221,000.00	167,308	75.7%	126,024
Local Option Sales Taxes	825,000.00	518,733	62.9%	447,654
Utility Franchise Taxes	313,000.00	1,642,292	524.7%	171,581
ABC Revenue	105,000.00	152,500	145.2%	52,500
Powell Bill	135,000.00	132,962	98.5%	135,006
Bladen Fire District	306,909.00	235,209	76.6%	108,667
Solid Waste fees	1,376,750.00	1,017,017	73.9%	1,126,616
Permits & Fees	55,112.00	25,367	46.0%	39,062
Rental Income	116,634.00	41,106	35.2%	38,074
Interest Income	180,000.00	158,016	87.8%	164,654
Salary & Admin. Reimbursements	0.00	5,433	0.0%	8,181
Miscellaneous Revenues	224,872.00	393,512	175.0%	63,567
Restricted Grants & Donations	5,000.00	4,000	0.0%	20,000
General Fund Balance Approp.	394,918.00	0	0.0%	0
TOTAL GENERAL FUND	**6,282,495.00**	**6,532,808**	**104.0%**	**4,505,713**
	WATER FUND			
Water fees	936,400.00	761,431	81.3%	792,832
Sewer fees	1,102,400.00	887,753	80.5%	951,994
Miscellaneous Revenue	288,950.00	142,308	49.3%	124,908
Utility Fund Balance Approp.	151,234.00	0	0.0%	0
TOTAL WATER FUND	**2,478,984.00**	**1,791,492**	**72.3%**	**1,869,734**

ATTACH. #Q

BUDGET & FINANCE SNAPSHOT

FISCAL YEAR 2025-2026 EXPENDITURES

Department	Fiscal Year Budget	Actual Y-T-D as of 03-31-2026	% of Budget	Prior Year Actual-to-Date 03-31-2025	
Governing Body	64,400.00	49,069	76.2%	28,583	
Administration	537,744.00	378,388	70.4%	410,703	
Finance	292,480.00	248,500	85.0%	178,519	**
Public Works	811,335.00	500,386	61.7%	545,348	
Technology	85,516.00	79,209	92.6%	78,862	
Public Facilities	306,676.00	285,269	93.0%	226,305	
Police	1,583,502.00	1,280,392	80.9%	956,635	
Fire	1,012,058.00	782,913	77.4%	740,523	
Streets	19,550.00	8,755	44.8%	128,911	
Powell	404,149.00	325,682	80.6%	192,094	
Solid Waste	602,900.00	398,807	66.1%	402,960	
Planning & Economic Develop.	148,865.00	135,655	91.1%	116,345	
Recreation	16,750.00	6,599	39.4%	8,150	
Farmers' Market	8,468.00	(240)	0.0%	16,775	
Airport	68,700.00	32,187	46.9%	31,347	
Special Appropriations	289,402.00	121,402	41.9%	100,220	
Restricted Grants & Donations	30,000.00	13,164	0.0%	59,317	
GENERAL FUND TOTAL	**6,282,495.00**	**4,646,137**	**74.0%**	**4,221,597**	
	WATER FUND				
Water	1,223,211.00	931,418	76.1%	552,761	
Sewer	1,155,773.00	717,560	62.1%	658,711	
Tank Maintenance & Transfer Out	100,000.00	75,000	75.0%	75,000	
WATER FUND TOTAL	**2,478,984.00**	**1,723,978**	**69.5%**	**1,286,472**	

REVENUE OVER/(UNDER) EXPENDITURES		25 - '26 YTD	Prior YTD
GENERAL FUND	0.00	1,886,671	284,116
WATER FUND	0.00	67,514	583,262
TOTAL COMBINED FUNDS	**0.00**	**1,954,185**	**867,378**

** INCREASED PRICE IN AUDIT**

Result of recording the loss on disposition of fixed assets.

Permits/Fee/Licenses	Budget	Actual
Beer & Wine Licenses	365.00	325.00
Business Registrations	3,300.00	2,865.00
Motor Vehicle Licenses	14,000.00	8,710.00
Planning & Zoning Fees	26,447.00	10,696.88
Fire Inspections & Fees	11,000.00	2,490.50
Park Rental Fees	0.00	280.00
Total	55,112.00	25,367.38

Rental Income		
Building Lease - Bladen Crisis	10,200.00	7,650.00
Farmer's Market	31,000.00	28,055.64
Commissions & Royalties	75,434.00	5,400.00
Total	116,634.00	41,105.64

MEMORANDUM

Mayor and Town Council
Beverly Robinson, Certified Tax Collector/Deputy Town Clerk bk
Tax Releases
March 2, 2026

		Account No.	
2025 McDuffie Pest Control		0560888	
Reason	Billed under #5001813		
Release Value	$ 7,737.00		
Personal Property			
Tax Released			$ 49.90

Council is requested to grant the above tax releases $ 49.90

Discoveries

2021 Clark Brothers		5014046	
Reason	Deferred Taxes		
Value	$ 8,365.00		
Real Property			
Taxes			$ 51.44
2023 Elizabethtown Auto Sales		560738	
Reason	Discovery		
Value	$ 8,574.00		
Personal Property			
Tax			$ 52.73
2024 Elizabethtown Auto Sales		560738	
Reason	Discovery		
Value	$ 8,145.00		
Personal Property			
Tax			$ 52.54
2024 Land Of Oz LLC		555400	
Reason	Deferred Taxes		
Value	$91,709.00		
Real Property			
Tax			$ 591.52
2025 Land Of Oz LLC		555400	
Reason	Deferred Taxes		
Value	$91,709.00		
Real Property			
Tax			$ 591.52
2023 Giles Clark		548233	
Reason	Deferred Taxes		
Value	$ 8,332.00		

ATTACH. #R

Real Property
Tax $ 51.24

2022 Giles Clark 548233
Reason Deferred Taxes
Value $ 8,332.00
Real Property
Tax $ 51.24

2025 Frances Clark 512166
Reason Deferred Taxes
Value $41,912.00
Real Property
Tax $ 270.33

2024 Frances Clark 512166
Reason Deferred Taxes
Value $41,912.00
Real Property
Tax $ 270.33

2023 Frances Clark 512166
Reason Deferred Taxes
Value $41,912.00
Real Property
Tax $ 257.76

2022 Frances Clark 512166
Reason Deferred Taxes
Value $41,912.00
Real Property
Tax $ 257.76

2025 Bladen Express Lube 549491
Reason Value Adjustment
Value $10,923.00
Personal Property
Tax $ 70.45

2025 Bladen Express Lube 549491
Reason Value Adjustment
Value $ 492.00
Personal Property
Tax $ 3.17

2025 Bladen Express Lube 549491
Reason Value Adjustment
Value $ 786.00
Personal Property
Tax $ 5.07

2021 Totals	**$ 51.44**
2022 Totals	**$ 309.00**
2023 Totals	**$ 361.73**
2024 Totals	**$ 914.39**
2025 Totals	**$ 940.54**

AGENDA ITEM NO. 4.1

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE: April 13, 2026

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: SPECIAL RECOGNITION

SUBJECT: Special Recognition - Detective Chris Avant

BACKGROUND: Police Chief Mark McMichael has requested that Detective Chris Avant be recognized for his achievement of completing the N.C. Justice Academy's Criminal Justice Investigation Program. This program requires a lot of time and effort for successful completion which Detective Avant has achieved.

SUGGESTED ACTION: Mayor Sylvia Campbell will recognize Detective Chris Avant with a framed Certificate of Recognition.

ATTACHMENTS:

AGENDA ITEM NO. 5.1

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE:	April 13, 2026
SUBMITTED BY:	Juanita Hester
ITEM TYPE:	Request
AGENDA SECTION:	PRESENTATIONS
SUBJECT:	Interim Town Manager Update
BACKGROUND:	Interim Town Manager Pat DeVane may be called upon to present updates and report on other important business of the Town.
SUGGESTED ACTION:	Council is requested to hear the updates.

ATTACHMENTS:

AGENDA ITEM NO. 5.2

Item Cover Page

COUNCIL AGENDA ITEM REPORT

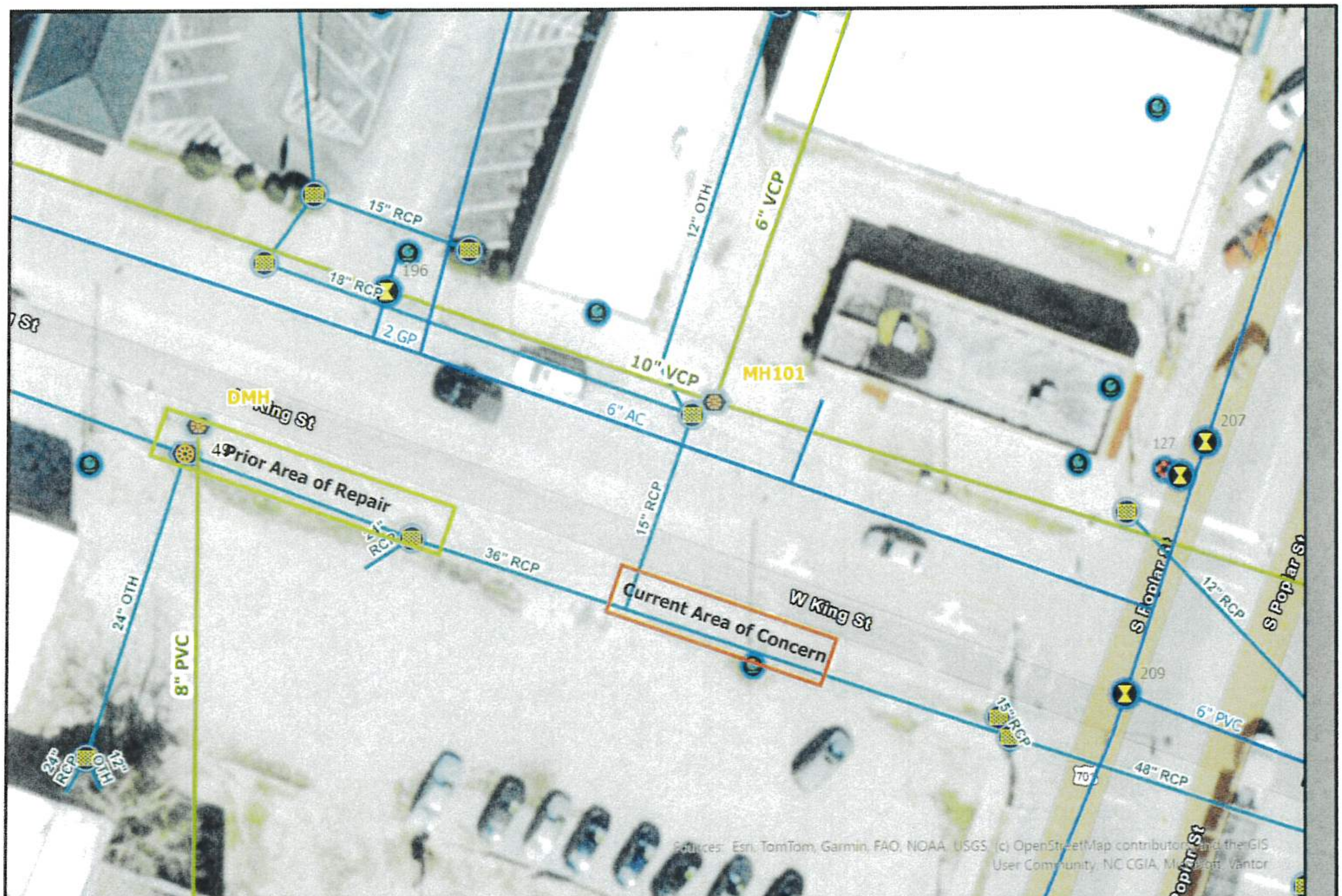
DATE:	April 13, 2026
SUBMITTED BY:	Juanita Hester
ITEM TYPE:	Request
AGENDA SECTION:	PRESENTATIONS
SUBJECT:	Presentation by Public Works/Engineering Services Director Steve Duffy - King Street - Replacement of a Compromised Stormwater Pipe
BACKGROUND:	Public Works/Engineering Services Director Steve Duffy may be called upon to present details about the King Street project of replacing a compromised stormwater pipe. For years, there has been a stormwater issue on King Street. **Copy of Photos and Site Map provided.**
SUGGESTED ACTION:	Council is requested to hear the presentation.

ATTACHMENTS:

King Street Surface Failure Photos - 4.13.26.pdf
King Street - Excavation and Replacement Project - 4.13.26.pdf
King Street Site - Pipe Replacement - 4.13.26.pdf

Latest King Street Surface Failure -- 52' x 10' Area

At this point, we are awaiting pricing from Hickman Utilities to execute a repair. The repair will be like the prior repair closer to Affordable Tire with excavation and pipe replacement. Due to the location of existing utilities, there are some concerns whether it is a stormwater or wastewater issue. Until it is excavated plans are subject to change.



ELIZABETHTOWN, NC

The map is created from a subset of data from the Elizabethtown, NC Geographic Information System (GIS) database. The Town makes no claims, no representations, and no warranties, express or implied, concerning the validity (express or implied), the reliability or the accuracy of the GIS data and GIS data products furnished by the Town, including the implied validity of any uses of such data.

Water Main
- Distribution Main

Stormwater Pipe
- Gravity

Sewer_Gravity_Main
- Collector Gravity Main

N

SCALE
1" = 30 '

AGENDA ITEM NO. 6.1

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE:	April 13, 2026
SUBMITTED BY:	Juanita Hester
ITEM TYPE:	Resolution
AGENDA SECTION:	ORDINANCES/RESOLUTIONS/PROCLAMATIONS
SUBJECT:	Resolution #R-2026-09 - To Authorize Town Manager Eddie Madden to Use the Mayor's Facsimile Stamp Upon the Beginning of his Employment
BACKGROUND:	Mayor Sylvia Campbell will present this agenda item. Adoption of this resolution authorizes Town Manager Eddie Madden to use the Mayor's facsimile stamp for Town checks and documents upon the beginning of his employment with the Town. **Copy of Resolution provided.**
SUGGESTED ACTION:	Council is requested to approve the Resolution.

ATTACHMENTS:

Resolution - To Authorize Town Manager Eddie Madden to Use Mayor's Stamp - 4.13.2026.docx

TOWN OF ELIZABETHTOWN
RESOLUTION

#R – 2026-09

WHEREAS, one of the primary responsibilities of the Mayor of the Town of Elizabethtown is to sign checks and documents on behalf of the Town of Elizabethtown; and,

WHEREAS, the Mayor desires the use of a signature facsimile stamp during the course of her duties and responsibilities; and,

WHEREAS, during the absence of the Mayor and for check signing purposes, it shall be permissible to use the facsimile stamp bearing the signature of Mayor Sylvia Campbell; and,

WHEREAS, it is, thereby, stipulated that Town Manager Eddie Madden be authorized by Council to use the Mayor's facsimile stamp upon the beginning of his employment with the Town.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Town Council that the Mayor's facsimile stamp be used only by Town Manager Eddie Madden in the absence of Mayor Sylvia Campbell.

Adopted this 13th day of April, 2026.

____
Sylvia Campbell, Mayor

ATTEST:

____
Juanita Hester, Town Clerk

AGENDA ITEM NO. 6.2

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE:	April 13, 2026
SUBMITTED BY:	Juanita Hester
ITEM TYPE:	Resolution
AGENDA SECTION:	ORDINANCES/RESOLUTIONS/PROCLAMATIONS
SUBJECT:	Resolution #R-2026-10 - To Designate and Authorize Mayor Pro Tem Paula Greene to Sign Checks and Other Financial Instruments for the Town and the Airport/Economic Development Commission
BACKGROUND:	Interim Town Manager Pat DeVane may be called upon to present this agenda item. **Copy of Resolution provided.**
SUGGESTED ACTION:	Council is requested to consider designating and authorizing Mayor Pro Tem Paula Greene to sign checks and other financial instruments for the Town and the Airport/Economic Development Commission.

ATTACHMENTS:

Resolution - To Authorize Mayor Pro Tem Paula Greene for Town and Airport Bank Accounts - 4.13.26.docx

TOWN OF ELIZABETHTOWN

TO DESIGNATE AND AUTHORIZE MAYOR PRO TEM PAULA GREENE TO SIGN CHECKS AND OTHER FINANCIAL INSTRUMENTS FOR THE TOWN AND THE AIRPORT/ECONOMIC DEVELOPMENT COMMISSION

RESOLUTION #R-2026-10

WHEREAS, with the recent hiring of a new Town Manager and until his arrival at the Town, it becomes necessary to give banking authority to Mayor Pro Tem Paula Greene to sign checks and other financial instruments, to initiate transfers between First Bank and United Bank (Airport/Economic Development Commission's bank account) and to interact with the banks on the Town's behalf; and

WHEREAS, on the named bank accounts, Mayor Pro Tem Paula Greene will be replacing Interim Town Manager Pat DeVane; and

WHEREAS, the proper and efficient operation of the Town requires authorized individuals to sign checks, drafts, and other financial instruments for the payment of obligations, and it is appropriate to designate/authorize Mayor Pro Tem Paula Greene for this responsibility.

NOW, THEREFORE, BE IT RESOLVED that Mayor and Town Council Members grant to Mayor Pro Tem Paula Greene the banking authority for signing checks and other financial instruments and interacting with the banks on the Town's behalf until the new Town Manager's arrival at the Town.

Adopted this 13th day of April, 2026.

____

Sylvia Campbell, Mayor

ATTEST:

____

Juanita Hester, Town Clerk

AGENDA ITEM NO. 6.3

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE:	April 13, 2026
SUBMITTED BY:	Juanita Hester
ITEM TYPE:	Resolution
AGENDA SECTION:	ORDINANCES/RESOLUTIONS/PROCLAMATIONS
SUBJECT:	Resolution #R-2026-11 - To Authorize Mayor Pro Tem Paula Greene to Sign CDBG-NR Requisitions and Checks between the Time of Interim Town Manager Pat DeVane's Departure and Town Manager Eddie Madden's Arrival at the Town
BACKGROUND:	Interim Town Manager Pat DeVane may be called upon to present this agenda item. **Copy of Resolution provided.**
SUGGESTED ACTION:	Council is requested to consider authorizing Mayor Pro Tem Paula Greene to sign the Community Development Block Grant (CDBG-NR) Requisitions and Checks between the time of Interim Town Manager Pat DeVane's departure and Town Manager Eddie Madden's arrival at the Town.

ATTACHMENTS:

Resolution - To Authorize Paula Greene to Sign CDBG-NR Program Requisitions and Checks - 4.13.26.docx

TOWN OF ELIZABETHTOWN

TO AUTHORIZE MAYOR PRO TEM PAULA GREENE TO SIGN COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG-NR) REQUISITIONS AND CHECKS

RESOLUTION #R-2026-11

WHEREAS, the Town of Elizabethtown has numerous Community Development Block Grant programs with the NC Department of Commerce, Rural Development Division; and

WHEREAS, the Town previously authorized a representative to sign CDBG-NR requisitions and checks for CDBG-NR grants; and

WHEREAS, with the recent hiring of a new Town Manager and until his arrival at the Town, it becomes necessary that Mayor Pro Tem Paula Greene be authorized as the new representative for the Town's Community Development Block Grant programs.

NOW, THEREFORE, BE IT RESOLVED by Mayor Sylvia Campbell and Town Council Members the following:

1. **In the interim, Mayor Pro Tem Paula Greene is hereby authorized to execute all necessary CDBG-NR requisitions and checks for related grant projects;**
2. **In the interim, Mayor Pro Tem Paula Greene is hereby authorized as the Town's new representative for the Community Development Block Grant programs;**
3. **Any conflicting resolutions are repealed; and**
4. **This resolution is effective upon passage.**

Adopted this 13th day of April, 2026.

____

Sylvia Campbell, Mayor

ATTEST:

____

Juanita Hester, Town Clerk

AGENDA ITEM NO. 6.4

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE: April 13, 2026

SUBMITTED BY: Juanita Hester

ITEM TYPE: Resolution

AGENDA SECTION: ORDINANCES/RESOLUTIONS/PROCLAMATIONS

SUBJECT: Resolution #R-2026-12 - Application for State Loan and/or Grant Assistance Funding - WWTP Rehab and Sewer Improvements Project and the Lead Service Line Replacements Project

BACKGROUND: Public Works/Engineering Services Director Steve Duffy may be called upon to present this resolution. On behalf of the Town, McGill Associates will plan to make application for State loan and/or grant assistance funding request for both the WWTP Rehabilitation and Sewer Improvements project and the Lead Service Line Replacements project.

Copy of Resolution provided.

SUGGESTED ACTION: Council is requested to consider the Resolution.

ATTACHMENTS:

Resolution - For Application Funding Request - WWTP Rehab and Sewer Improvements Project and Lead Service Line Replacements Project - 4.13.26.docx

RESOLUTION BY ELIZABETHTOWN TOWN COUNCIL

#R-2026-12

WHEREAS, The Town of Elizabethtown has need for and intends to construct, plan for, or conduct a study in projects described as the WWTP Rehabilitation and Sewer Improvements project, and the Lead Service Line Replacements project, and

WHEREAS, The Town of Elizabethtown intends to request State loan and/or grant assistance for the project,

NOW THEREFORE BE IT RESOLVED, BY THE TOWN COUNCIL OF THE TOWN OF ELIZABETHTOWN:

That Town of Elizabethtown, the **Applicant**, will arrange financing for all remaining costs of the project, if approved for a State loan and/or grant award.

That the **Applicant** will provide for efficient operation and maintenance of the project on completion of construction thereof.

That the **Applicant** will adopt and place into effect on or before completion of the project a schedule of fees and charges and other available funds which will provide adequate funds for proper operation, maintenance, and administration of the system and the repayment of all principal and interest on the debt.

That the governing body of the **Applicant** agrees to include in the loan agreement a provision authorizing the State Treasurer, upon failure of the Town of Elizabethtown to make a scheduled repayment of the loan, to withhold from the Town of Elizabethtown any State funds that would otherwise be distributed to the local government unit in an amount sufficient to pay all sums then due and payable to the State as a repayment of the loan.

That Eddie Madden, Town Manager, the **Authorized Representative** and successors so titled, is hereby authorized to execute and file an application on behalf of the **Applicant** with the State of North Carolina for a loan and/or grant to aid in the study of or construction of the project described above.

That the **Authorized Representative**, and successors so titled, is hereby authorized and directed to furnish such information as the appropriate State agency may request in connection with such application or the project: to make the assurances as contained above; and to execute such other documents as may be required in connection with the application.

That the **Applicant** has substantially complied or will substantially comply with all Federal, State, and local laws, rules, regulations, ordinances, and funding conditions applicable to the project and to Federal and State grants and loans pertaining thereto.

Adopted this the 13th day of April, 2026 at Town of Elizabethtown, North Carolina.

____
Sylvia Campbell, Mayor

ATTEST:

____
Juanita Hester, Town Clerk

AGENDA ITEM NO. 6.5

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE:	April 13, 2026
SUBMITTED BY:	Juanita Hester
ITEM TYPE:	Resolution
AGENDA SECTION:	ORDINANCES/RESOLUTIONS/PROCLAMATIONS
SUBJECT:	Resolution #2026-13 - Capital Improvement Plan (CIP) - FY 2026-2027
BACKGROUND:	Public Works/Engineering Services Director Steve Duffy can be called upon to present this agenda item. This CIP resolution is needed to ensure the Town's Capital Improvement Plan is appropriately adopted per Division of Water Quality requirements. **Copy of Resolution and CIP provided.**
SUGGESTED ACTION:	Council is requested to consider the resolution.

ATTACHMENTS:

Resolution - Updated CIP - FY 2026-2027 - 4.13.26.docx

Updated CIP - FY 2026-2027 - Application for State Loan and Grant Assistance Funding - 4.13.26.pdf

RESOLUTION BY THE ELIZABETHTOWN TOWN COUNCIL

#R-2026-13

WHEREAS, The Town of Elizabethtown has a current 10-year Capital Improvement Plan (CIP) that is part of a previously adopted Asset Management Plan (AMP), and

WHEREAS, The Town of Elizabethtown held a Town Council Meeting on April 13, 2026, to present only the updated CIP with project costs that reflect the current construction market.

NOW THEREFORE BE IT RESOLVED, BY THE TOWN COUNCIL OF ELIZABETHTOWN:

That The Town of Elizabethtown does hereby adopt the Capital Improvement Plan (CIP) as updated for the Fiscal Year [2026-27] budget, as presented at the April 13, 2026, Town Council Meeting.

Adopted this the 13th day of April, 2026 at the Town of Elizabethtown, North Carolina.

____
Sylvia Campbell, Mayor

____
Patrick B. DeVane, Interim Town Manager

CERTIFICATION BY RECORDING OFFICER

The undersigned duly qualified and acting Town Clerk of the Town of Elizabethtown does hereby certify: That the above/attached resolution is a true and correct copy of the resolution authorizing the adoption of the updated 10-Year Capital Improvement Plan, as regularly adopted at a legally convened meeting of the Town Council of the Town of Elizabethtown duly held on the 13th day of April, 2026; and, further, that such resolution has been fully recorded in the journal of proceedings and records in my office.
IN WITNESS WHEREOF, I have hereunto set my hand this _____day of April 2026.

____
Juanita Hester, Town Clerk

____
Juanita Hester, Town Clerk, Printed Name

TOWN OF ELIZABETHTOWN
CAPITAL IMPROVEMENT PLAN
5/1/2025

	Project Title	FY Added to List	FYE 2026	FYE 2027	FYE 2028	FYE 2029	FYE 2030	FYE 2031	FYE 2032	FYE 2033	FYE 2034	FYE 2035	FYE 2036
	General Fund (10)												
	Police Dept.												
1	Two police cars	Annually	$102,000.00	$104,040.00	$106,121.00	$108,244.00	$110,409.00	$112,618.00	$114,870.00	$117,167.00	$119,510.00		
2	Computers for new police cars	Annually	$3,060.00	$3,121.00	$3,183.00	$3,247.00	$3,312.00	$3,379.00	$3,447.00	$3,516.00	$3,586.00		
	Fire Dept.												
1	Refurbish Engine 554	2015			$450,000.00								
2	Replacement vehicle - brush truck	2021		$250,000.00									
3	Fire Truck	2025									$1,200,000.00		
	Streets Dept.												
1	Utility Burial Phase III - S. Poplar St.	2013						$4,000,000.00					
	IT Needs:												
	Police Dept.												
1	Video Storage Server	2026	$2,000.00										
2	Desktop Computers (6) & Monitors (9)	2026	$9,000.00										
3	Laptops (12)	2026	$18,000.00										
4	Network Switches	2026	$3,200.00										
5	Wi-Fi Access Points	2026	$2,400.00										
	Public Services Dept.												
1	John Deere Tractor w/Front Bucket	2026		$40,000.00									
2	Ventrac Grapple Frontend	2026		$6,500.00									
3	Mower Decks (3)	2026		$3,600.00									
	Farmers' Market												
1	HVAC (3)	2026		$40,000.00	$40,000.00	$40,000.00							
2	Cooler Unit - Evaporator Replacement	2026		$5,000.00									
	Parks												
4	Universal Pad Lock System (1 Key - 60 locks)	2026		$5,100.00									
	TOTAL - GENERAL FUND		$139,660.00	$457,361.00	$599,304.00	$151,491.00	$113,721.00	$4,115,997.00	$118,317.00	$120,683.00	$1,323,096.00		
	Water/Sewer Fund (30)												
	Water Dept.												
1	Add Altitude Valve at Airport Water Tank	2012		$175,000.00									
2	Generator - Well #3 (Smith Circle across from housing proj.	2019		$80,000.00									
3	Water Main Isolation Valves Replacement	2021	$105,000		$105,000.00		$105,000.00		$105,000.00		$105,000.00		
4	Asbestos Cement Pipes Replacement	2023	$200,000.00		$200,000.00			$200,000.00		$200,000.00			
5	Infrastructure Expansion for Industrial Park (LWP)	2025	$10,000,000.00	$5,000,000.00	$2,000,000.00	$6,000,000.00		$1,000,000.00					
6	Water Tank Maintenance - Swanzy St.	2025			$750,000.00								
7	Water Tank Maintenance - Cromartie Rd.	2025							$750,000.00				
8	New Raw Water Well @ Industrial Park	2025		$997,000.00									
9	Elevated 500,000 Gallon Water Tank @ Industrial Park	2025			$3,250,000.00								
10	Water Lines from County Property to Town's Property Line (4,350 linear feet)	2025									$1,087,500.00		
11	Phase I Water Infrastructure @ Corporate Airpark	2025	$125,000.00										
12	Phase II Water Infrastructure @ Corporate Airpark	2025		$125,000.00									
13	F-250 or 150 Service Truck Utility Bed	2026		$80,000.00									
14	Annual Valve Replacements (10)	2026	$51,000.00	$52,020.00	$53,061.00	$54,122.00							
15	Vibra-Plate Compactor	2026	$2,000.00										
16	Annual Fire Hydrants Replacement (5)	2026	$30,600.00	$31,212.00	$31,836.00	$32,473.00							
17	Rehab Swanzy St. Elevated Water Tank	2026		$400,000.00									
18	Scoping and Design - Lead Copper Line Replacement	2026	$25,000.00	$50,000.00									
19	Annual Maintenance	2026	$10,000.00	$12,000.00	$12,000.00	$14,000.00	$14,000.00	$16,000.00	$16,000.00	$18,000.00	$18,000.00	$18,000.00	$20,000.00
	Sewer Dept.												
1	Planned Lower St. Lift Station & Forcemain Sewer Upgrades	2014		$1,000,000.00		$1,000,000.00							
2	Harwood Lift Station Rehab & Generator	2021		$200,000.00									
3	Install SCADA at 6 Lift Stations	2023	Complete										
4	WWTP Upgrade & Rehabilitations (Phase I - Headworks)	2023	$16,250,000.00								$625,000.00		
5	Lift Station for County Property next to Industrial Park	2025											
6	Force Main Lines from County Property to Town's Property Line (4,350 linear feet)	2025									$1,000,000.00		
7	Phase I Sewer Infrastructure @ Corporate Airpark	2025	$125,000.00										
8	Phase II Sewer Infrastructure @ Corporate Airpark	2025		$125,000.00									
9	Install Generators at Lift Stations without Backup Power	2026		$500,000.00									
10	WWTP Upgrade & Rehabilitations (Phase II - Equipment Rehab)	2026		$6,250,000.00	$6,250,000.00	$3,750,000.00							
11	Annual Maintenance	2026	$15,000.00	$12,000.00	$12,000.00	$14,000.00	$14,000.00	$16,000.00	$16,000.00	$18,000.00	$18,000.00	$20,000.00	$20,000.00
	TOTAL - WATER/SEWER FUND		$26,938,600.00	$15,089,232.00	$12,663,897.00	$10,864,595.00	$133,000.00	$1,232,000.00	$887,000.00	$236,000.00	$2,853,500.00	$38,000.00	$40,000.00
	TOTAL - ALL FUNDS		$27,078,260.00	$15,546,593.00	$13,263,201.00	$11,016,086.00	$246,721.00	$5,347,997.00	$1,005,317.00	$356,683.00	$4,176,596.00	$38,000.00	$40,000.00

Fiscal Year Added to List
- 2012
- 2013
- 2014
- 2015
- 2019
- 2021
- 2023
- 2025
- 2026

AGENDA ITEM NO. 6.6

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE: April 13, 2026

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: ORDINANCES/RESOLUTIONS/PROCLAMATIONS

SUBJECT: Proclamation - To Proclaim April 2026 as "Fair Housing" Month

BACKGROUND: Deputy Finance Director Santanna Edwards has received request from the Insight office for the Town to proclaim the month of April as "Fair Housing" Month. Insight is the consulting firm assisting the Town with the CDBG funding programs.

Copy of Proclamation and Request from Insight provided.

SUGGESTED ACTION: Council is requested to approve the Proclamation.

ATTACHMENTS:

Proclamation - Fair Housing Month - Request from Insight - 4.13.2026.docx

Letter Request - Insight - Proclamation - April is Fair Housing Month - 4.13.26.pdf

TOWN OF ELIZABETHTOWN, NORTH CAROLINA
PROCLAMATION – FAIR HOUSING MONTH
APRIL 2026

WHEREAS, April 2026 marks the 58^{th} anniversary of Title VIII of the Civil Rights Act of 1968, known as the Civil Rights Fair Housing Act; and

WHEREAS, this Act provides equal housing opportunity for all Americans regardless of race, color, religion, sex or national origin, as well as to ensure fair practice in the sale, rental, or financing of property; and

WHEREAS, the Fair Housing Amendments Act of 1988 added new rights, remedies, monetary penalties, and strengthened its enforcement procedures; and

WHEREAS, the Fair Housing Amendments Act seeks to provide equal housing opportunities, to affirmatively further housing choices, to eliminate legal barriers to equal housing, and to emphasize equal housing as a fundamental human right for all; and

WHEREAS, individuals in the Town have the right to choose where to live without discrimination based on race, color, religion, age, sex, disability, gender identify, familial status, or national origin; and

WHEREAS, the Town of Elizabethtown fully supports the intent and purpose of the Federal Fair Housing Act and local fair housing laws and follows policies and practices in order to achieve its goal.

NOW, THEREFORE, I, SYLVIA CAMPBELL, MAYOR OF THE TOWN OF ELIZABETHTOWN, do hereby proclaim April 2026 in Elizabethtown, North Carolina, as **"FAIR HOUSING MONTH"**.

This 13^{th} day of April 2026.

Sylvia Campbell, Mayor

ATTESTED BY:

Juanita Hester, Town Clerk

Santanna Edwards

From:	Shanny Kong <skong@consultinsight.com>
Sent:	Monday, March 23, 2026 11:51 AM
To:	Santanna Edwards
Cc:	Freddy Southerland; Cindy M Anderson
Subject:	2026 Quarter 2 - Fair Housing Activity
Attachments:	2026 Q2_Fair Housing Proclamation.docx

Dear Ms Santanna,

I hope this email finds you well. As a requirement of the CDBG program, Town of Elizabethtown must complete quarterly activities to promote Fair Housing within the Town.
The second-quarter activity for this year is the adoption of an "April is Fair Housing Month" proclamation at the Town's meeting on April 13, 2026 (Monday).

A sample proclamation is attached for your use.
Once adopted, please provide our office with a signed copy for our records and filing.

If you have any questions, please reach out to our office.

Many thanks,

Shanny Kong
Administrative Assistant

919.635.6085, ext. 123
skong@consultinsight.com
consultinsight.com
200 N. Spence Avenue
Goldsboro, NC 27534

AGENDA ITEM NO. 7.1

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE:	April 13, 2026
SUBMITTED BY:	Juanita Hester
ITEM TYPE:	Request
AGENDA SECTION:	ADMINISTRATIVE MATTERS
SUBJECT:	Budget Amendment #2026-04
BACKGROUND:	Interim Town Manager Pat DeVane may be called upon to present this agenda item. **Copy of Budget Amendment provided.**
SUGGESTED ACTION:	Council is requested to approve the Budget Amendment.

ATTACHMENTS:

Budget Amendment #2026-04 - 4.13.26.pdf

Town of Elizabethtown
Budget Amendment #2026-04
FY 2025-2026

The Town of Elizabethtown Town Council, at a meeting on the 13th day of April 2026 passed the following ordinance.

BE IT ORDAINED that the following budget amendment be approved for the fiscal year ending June 30, 2026.

Account Number	Description	Amount	Justification
Revenue			
10-3000-393	Vehicle Tax Revenue	$ 29,000.00	
10-3000-425	Ad Valorem Taxes - 2025	$ 45,000.00	
10-3100-302	Local Option Sales Tax	$ 32,000.00	
10-3200-335	ABC Store Sales Revenue	$ 100,000.00	Extra ABC Store Contribution
10-3250-301	Powell Bill Allocation	$ (2,038.00)	Did not receive as much as projected
10-3500-338	Cemetary Lot Sales	$ 1,500.00	
10-3200-326	Sales Tax Refund	$ 21,889.00	
10-3500-331	Misc. Revenue	$ 16,000.00	Copiers Refund & Campbell Hangar Catex
10-3500-332	Police Misc (K-9 Funds)	$ 2,500.00	Donations for the K-9 program
10-3830-480	Indirect Cost Revenue	$ 5,433.00	Administration Time - Grant Reimb.
30-3200-301	Water Service Charges	$ 17,850.00	
30-3200-303	Water Tap Charges	$ 2,150.00	
30-3300-301	Sewer Service Charges	$ 40,500.00	
	TOTAL	$ 311,784.00	
Expenditures			
10-4120-300	Admin - Christmas Parade	$ 2,000.00	Expenses incurred from the Christmas Parade
10-4120-396	Admin - Attorney Fees	$ 100,000.00	
10-4120-500	Admin - Capitalized Equip.	$ 14,737.00	Lewis Property next to Community Center
10-4130-121	Finance - Salaries & Wages	$ 15,000.00	Annual Vacation Payout (Tax Collector & Previous Finance Director)
10-4130-127	Finance - Fringe Ben. 401 (K)	$ 439.00	401(K) for Annual Vacation Payout
10-4130-181	Finance - FICA	$ 1,148.00	FICA for Annual Vacation Payout
10-4130-182	Finance - Retirement	$ 2,157.00	Retirement for Annual Vacation Payout
10-4130-399	Finance - Services Other	$ 3,500.00	John Session (Processing Sales Tax Refund)
10-4130-454	Finance - Workers Comp	$ 1,913.00	Under budgeted
10-4145-251	Public Works - Fuel	$ 5,228.00	Fuel Price Increases
10-4150-218	IT - Software & Supplies	$ 6,000.00	Cloud Storage, Backup and Licensing (Adding community center)
10-4150-382	IT - Contracted Services	$ 30,000.00	1099 IT Contractor
10-4190-211	Public Facilities - Supplies Janitorial	$ 4,000.00	Under Budgeted
10-4190-251	Public Facilities - Supplies Fuels and Lubricants	$ 3,800.00	Fuel Prices Increases
10-4190-253	Public Facilities - Parts	$ 5,000.00	Town Hall Generator, FD Ceiling Tiles, Cat 6 Cable Comm. Center
10-4190-280	Public Facilities - Supplies Propane	$ 5,400.00	Under Budgeted
10-4190-351	Public Facilities - Repairs Bldgs	$ 14,000.00	FM Roof Repair / FD Mold and Water Damage Repair
10-4190-352	Public Facilities - Repairs Equip	$ 1,600.00	Repair for Gate @ Airport Struck by Lightning
10-4190-399	Public Facilities - Services Other	$ 8,900.00	Town Hall / Ray's Sidewalk, Generator, Fire Dept Moisture Test
10-4310-230	Police - Supplies (K-9)	$ 2,500.00	
10-4515-399.08	Powell Bill - Service	$ (2,038.00)	Crack Sealing
10-4910-399	Planning - Services Other	$ 25,000.00	Campbell Hangar Catex / 5 acres Ind. Prk Clearing
10-6210-461.67	Restricted Grants & Donations (Comm. Cntr Exp)	$ 1,000.00	Bridging the Generational Gap to open bank account
10-4310-500	Police - Capital Outlay	$ 23,180.00	BJE #1
10-4340-500	Fire - Capital Outlay	$ (23,180.00)	Recorded to wrong dept. BJE #1
30-7130-253	Water - Parts	$ 20,000.00	Excess Water Leak Repairs
30-7140-200	Sewer - Operations Services	$ 10,000.00	Veeder Root L/S Repairs
30-7140-255	Sewer - Chemicals	$ 10,000.00	Line Item Under Budgeted
30-7140-461	Sewer - Non-Capitalized Equip	$ 4,700.00	Scada Control Panel - Alarms for Airport L/S
30-7140-500	Sewer - Capitalized Equip	$ 15,800.00	Harwood Lift Station Replacement Underbudgeted
	TOTAL	$ 311,784.00	

DULY ADOPTED this 13th day of April 2026 by the Elizabethtown Town Council at Elizabethtown, North Carolina.

ATTEST: ____________________

____
Sylvia Campbell, Mayor

Juanita Hester, Town Clerk

____
Patrick B. DeVane, Interim Town Manager

AGENDA ITEM NO. 7.2

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE:	April 13, 2026
SUBMITTED BY:	Juanita Hester
ITEM TYPE:	Request
AGENDA SECTION:	ADMINISTRATIVE MATTERS
SUBJECT:	Audit Contract for FY Ending June 30, 2026 - Thompson, Price, Scott, Adams & Co., P.A.
BACKGROUND:	Interim Town Manager Pat DeVane may be called upon to present this agenda item. **Copy of Audit Contract provided.**
SUGGESTED ACTION:	Council is requested to approve the Contract to Audit Accounts.

ATTACHMENTS:

Audit Contract - Thompson, Price, Scott, Adams - 4.13.26.pdf

Thompson, Price, Scott, Adams & Co., P.A.
Post Office Box 1690
Elizabethtown, North Carolina 28337
Telephone (910) 862-8129
Fax (910) 862-8120

R. Bryon Scott, CPA
Gregory S. Adams, CPA
Alan W. Thompson, CPA

January 30, 2026

To the Mayor and Town Council
Town of Elizabethtown, NC

We are pleased to confirm our understanding of the services we are to provide Town of Elizabethtown for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Town of Elizabethtown as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Elizabethtown's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Elizabethtown's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.

2) Net Pension Asset/Liability RSI.

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Elizabethtown's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

1) Schedule of expenditures of federal and state awards.

2) Budget to actual schedules.

3) Individual Fund Statements.

4) Supporting Schedules and Combining Fund Statements

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issues an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material aspects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee than an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards.*
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major programs(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statement, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards.* In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third part, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards.*

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Unform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards,* and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Elizabethtown's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Town of Elizabethtown's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Town of Elizabethtown's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Town of Elizabethtown in conformity with accounting principles generally accepted in the United States of America based on information provided by you. In addition, we will assist in preparing cash to accrual adjustments using information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal and state awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes, and cash to accrual adjustments, and that you have reviewed and approved the financial statements, the schedule of federal and state awards, and related notes, and cash to accrual adjustments prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements (including grant agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal and state awards, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal and state awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of federal awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal and state awards in any document that contains, and indicates, that we have reported on, the schedule of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and state awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal and state awards , including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and state awards.

You are also responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP).

You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's report or nine months after the end of the audit period.

We will provide copies of our reports to the Town; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Thompson, Price, Scott, Adams & Co., PA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to any Federal or State Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Thompson, Price, Scott, Adams & Co., PA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by any Federal or State Agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Greg Adams is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately June 1, 2026, and to issue our reports no later than December 31, 2026.

Our fee for these services is stated in the LGC approved contract. Any additional work out of the normal scope of the audit will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. If more than two additional funds are added to the current fiscal year Trial Balance over prior years Trial Balance, there will be an additional charge of $500 per fund added onto the total price of the audit.

Reporting

We will issue a written report upon completion of our audit of Town of Elizabethtown's financial statements. Our report will be addressed to management and those charged with governance of Town of Elizabethtown. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the natures of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or unable to form or have not formed opinions, we may decline to express opinions or issues reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purposes.

We appreciate the opportunity to be of service to Town of Elizabethtown and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Thompson, Price, Scott, Adams & Co., PA

Thompson, Price, Scott, Adams & Co., PA

RESPONSE:

This letter correctly sets forth the understanding of Town of Elizabethtown.

Management signature: ______________________
Title: ______________________
Date: ______________________

Governance signature: ______________________
Title: ______________________
Date: ______________________

CONTRACT TO AUDIT ACCOUNTS

The	Governing Board Board of Commissioners
of	Primary Government Unit Town of Elizabethtown
and	Discretely Presented Component Unit (DPCU) (if applicable) NA

Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)

and	Auditor Name Thompson, Price, Scott, Adams & Co., P.A.
	Auditor Address 4024 Oleander Dr., Suite 103, Wilmington, NC 28403

Hereinafter referred to as Auditor

for	Fiscal Year Ending 06/30/26	Date Audit Will Be Submitted to LGC 12/31/26

Must be within six months of FYE

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by "U.S. Auditing Standards – AICPA (Clarified)," referred to as generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). Budgetary comparison information shall be prepared in accordance with applicable GASB standards. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented as required supplementary information and shall not be included in the basic financial statements. Any other budgetary comparison information shall be presented only as supplementary information for funds required to be budgeted under NCGS Chapter 159, Article 3.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended $100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is $1,000,000 for federal and state single audits, or such other threshold as applicable for the fiscal year under audit. This audit and all associated audit documentation may be subject to review by federal and State agencies in accordance with federal and State laws, including the staff of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form (form SF-FAC) to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.

4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.

5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards* (2018 revision or subsequent revisions, as applicable) issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he or she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and to the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon the Auditor's receipt of an updated peer review report. If the audit firm receives a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed, and the report of audit submitted to LGC Staff, within six months of fiscal year end. At the time of the execution of this contract, if the parties know that the anticipated submission date of the audit exceeds six months after fiscal year end, a written explanation shall be provided to the Secretary of the LGC on this contract form (see the space provided on Page 7). If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.

7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as they relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth the Auditor's findings, together with his or her recommendations for improvement. That written report shall include all matters determined to be "significant deficiencies and material weaknesses" in accordance with AU-C §265 "Communicating Internal Control Related Matters Identified in an Audit" of GAAS. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an Auditor issues an AU-C §260 report, "Auditor's Communication With Those Charged With Governance," commonly referred to as a "Governance Letter," LGC staff does not require the report to be submitted unless the Auditor cites significant findings or issues from the audit, as defined in AU-C §260 paragraphs 12 - 14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious for which the Auditor consulted outside the engagement team and, in the Auditor's judgment, are significant and relevant to those charged with governance, and other findings or issues that the Auditor believes are significant and relevant. If matters identified during the audit were required to be reported as described in AU-C §260 paragraphs 12 - 14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit- related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.

9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.

10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal Single Audit Act and the State Single Audit Act. This does not include fees for any pre-issuance reviews that may be required by the North Carolina Association of Certified Public Accountants (NCACPA) Peer Review Committee or North Carolina State Board of CPA Examiners (see Paragraph 13).

11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.

12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.

13. If the audit firm is required by the Secretary of the Local Government Commission to obtain a pre-issuance review or take corrective action as a result of peer review findings or quality control deficiencies, such corrective action shall be consistent with the authority and requirements of the North Carolina State Board of Certified Public Accountant Examiners, the AICPA Peer Review Program, and established Local Government Commission practice, including the use of report addenda or other remedial measures, as appropriate.

14. In accordance with G.S. 159-34, the Finance Officer of the Unit is responsible for filing the audited financial statements with the Secretary of the Local Government Commission.

The Auditor may upload the audit report and related documents through the LGC's electronic submission system; however, submission shall not be deemed complete until the Finance Officer has reviewed and certified the submission.

The Auditor, Finance Officer, other Unit staff member designated by the Finance Officer, or a third party approved by the Unit may enter all Data Input Report information except the information on the "transmittal doc info" tab. The "transmittal doc info" tab must be completed by the Auditor.

The Finance Officer shall review, approve, and certify the accuracy and completeness of the Data Input Report (DIR) in the LGC's LOGOS system prior to LGC review, regardless of whether the DIR is prepared by the Auditor or the Unit.

Finance Officer certification is required for any corrected or revised submissions.

Finance Officer certification of the DIR shall be completed in a timely manner following notification that the DIR is ready for review and within time frames prescribed by the LGC. Failure to complete certification in a timely manner may result in the audit being considered late due to unit action rather than auditor performance

The Auditor shall conduct the audit in accordance with generally accepted auditing standards and shall ensure that the financial statements are prepared in accordance with generally accepted accounting principles as of the fiscal year end. Budget-to-actual comparisons at the level of the legally adopted budget ordinance shall be presented in required supplementary information, separate from the basic financial statements, and shall not be included in the audit opinion. The Auditor shall confirm that such information reconciles to the financial statements and is consistent with applicable accounting guidance and any LGC reporting requirements.

The Finance Officer shall certify in a timely manner that all data inputted in LOGOS used for preparation of the financial statements and required supplementary information is complete and accurate.

For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and preaudited if the change includes a change in audit fee (preaudit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Paragraph 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in The Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and Finance Officer also shall be included on this contract.

20. The contract shall be executed, preaudited (preaudit requirement does not apply to hospitals) and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.

23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.

24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.

25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.

26. E-Verify. The Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if the Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.

27. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 or 2024 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.

All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, the Auditor must document and include in the audit workpapers how the Auditor reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.

28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The Auditor shall present the audited financial statements including any compliance reports to the Government Unit's Governing Board or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary of the LGC. The Auditor's presentation to the Governing Board or audit committee shall include:

a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the Auditor, and any other issues related to the internal controls or fiscal health of the Government Unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the Auditor regarding internal controls as required by current auditing standards;

b) the status of the prior year audit findings;

c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and

d) notification to the Governing Board that the Governing Board shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under Rule 20 NCAC 03 .0508.

29. Information based on the audited financial statements shall be submitted to the Secretary of the LGC through the LGC's LOGOS system, including completion of the Data Input Report (DIR). Submission is not complete and shall not be accepted by the LGC until the Finance Officer has reviewed and certified the DIR in accordance with Paragraph 14 of this contract.

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Paragraph 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and Units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit.

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. **Applicable to audits with fiscal year ends of June 30, 2025, and later.** The Unit authorizes the LGC to grant access to the LGC's LOGOS system, including the Data Input Report (DIR), to employees of the contracted audit firm who are associated with and acting on behalf of the firm for purposes of performing audit and reporting services under this contract. Such access shall be limited to the scope necessary to perform contracted services and shall not relieve the Auditor or the Unit of their respective responsibilities under this contract.

34. Changes or edits to the text of this contract form are not permitted, except for the Secretary's authority to revise or update this contract form pursuant to LGC Rule 20 NCAC 03. 0502.

For contracts with an anticipated audit submission date exceeding six months after fiscal year end, please use this space to explain the reason for the late submission, as required by Paragraph 6 of this contract form:

FEES FOR AUDIT SERVICES

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards,2018 Revision.* Refer to Paragraph 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by: ☑Auditor ☐Governmental Unit ☐Third Party

If applicable: The individual at the Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

Name:	***Title and Unit / Company:***	***Email Address:***
Ken Hadaway	Finance/ Elizabethtown	khadaway@elizabethtownnc.org

OR Not Applicable ☐ *(Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)*

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Paragraphs 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit firm for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the Unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in Rule 20 NCAC .0503 shall be submitted to the Secretary of the LGC for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

Primary Government Unit	Town of Elizabethtown
Audit Fee (financial and compliance if applicable)	$ 35,000
Fee per Major Program (if not included above)	$ 3000.00 if applicable
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$ 44,000

Discretely Presented Component Unit	NA
Audit Fee (financial and compliance if applicable)	$
Fee per Major Program (if not included above)	$
Additional Fees Not Included Above (if applicable):	
Financial Statement Preparation (incl. notes and RSI)	$
All Other Non-Attest Services	$
TOTAL AMOUNT NOT TO EXCEED	$

SIGNATURE PAGE

AUDIT FIRM

Audit Firm* Thompson, Price, Scott, Adams & Co., P.A.	
Authorized Firm Representative (typed or printed)* Gregory S Adams, CPA	Signature*
Date*	Email Address* gadams@tpsacpas.com

GOVERNMENTAL UNIT

Governmental Unit* Town of Elizabethtown	
Date Governing Board Approved Audit Contract* **(Enter date in box to right)**	
Mayor/Chairperson (typed or printed)*	Signature*
Date	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

GOVERNMENTAL UNIT – PREAUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by The School Budget and Fiscal Control Act.

Sum Obligated by This Transaction:	$ 44,000
Primary Governmental Unit Finance Officer* (typed or printed) Ken Hadaway	Signature*
Date of Preaudit Certificate*	Email Address*

SIGNATURE PAGE – DPCU
(complete only if applicable)

DISCRETELY PRESENTED COMPONENT UNIT

DPCU* NA	
Date DPCU Governing Board Approved Audit Contract* **(Enter date in box to right)**	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA")	Signature
Date	Email Address

DPCU – PREAUDIT CERTIFICATE

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

This instrument has been preaudited in the manner required by The Local Government Budget and Fiscal Control Act or by The School Budget and Fiscal Control Act.

Sum Obligated by this Transaction:	$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Preaudit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

PRINT

AGENDA ITEM NO. 7.3

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE: April 13, 2026

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: ADMINISTRATIVE MATTERS

SUBJECT: Informal Bid Award - Sewer Line for Two (2) Hangars on Airport Road

BACKGROUND: Interim Town Manager Pat DeVane may be called upon to present this agenda item. Quote from Hickman Utilities INC in the amount of $47,514.30 provided. Metcon and Columbus Utilities, Inc. did not provide quotes for the project because of their current workload and copy of their responses provided. Director of Public Works/Engineering Services Director Steve Duffy can answer questions regarding the Hickman Utilities quote.

Copy of informal bid provided as well as responses received from Metcon and Columbus Utilities, Inc.

SUGGESTED ACTION: Council is requested to consider making award of informal bid.

ATTACHMENTS:

Quote from Hickman Utilities - Sewer Line Project - Airport Hangars - 4.13.26.pdf

Responses - Metcon and Columbus Utilities - No Quote - 4.13.26.pdf

Hickman Utilities INC

263 Singletary Millpond Rd
Bladenboro, NC 28320

Estimate

Date	Estimate #
3/31/2026	1806

Name / Address
Town of Elizabethtown PO Box 716 Elizabethtown,NC 28337

Project

Description	Qty	Rate	Total
Sewer Airport Hangers Elizabethtown			
8" SDR 35 8'-10' in depth rock included in price	406	48.05	19,508.30
6" SDR 65 6' in depth rock included in price	200	39.85	7,970.00
6" Clean outs	4	534.00	2,136.00
6x4 Service	4	1,800.00	7,200.00
Manhole 10' deep	1	5,500.00	5,500.00
Manhole 6'-8' deep	1	5,200.00	5,200.00

PRICES GOOD FOR 90 DAYS

Total $47,514.30

From: Mark Floyd <mfloyd@metconus.com>
Sent: Thursday, March 12, 2026 9:45 AM
To: Rusty Worley <rworley@elizabethtownnc.org>
Subject: RE: airport rd sewer

Rusty

Due to our current workload with our utility division, we will not be submitting at this time. Thank you for the opportunity and please keep us in mind on future projects.

Sincerely

Mark Floyd | Vice President - Pembroke Division | LEED AP
Metcon, Inc. | 763 Comtech Drive | PO Box 1149 | Pembroke, NC 28372
Office: 910.521.8013 | **mobile:** 910.374.5623 | **email:mfloyd@metconus.com**

LinkedIn | **twitter** | **Instagram** | **website**

From: Rusty Worley <rworley@elizabethtownnc.org>
Sent: Tuesday, March 10, 2026 4:39 PM
To: Mark Floyd <mfloyd@metconus.com>
Subject: airport rd sewer

Pat Devane

From:	Columbus Utilities <columbusutilitiesinc@gmail.com>
Sent:	Wednesday, April 8, 2026 12:58 PM
To:	Pat Devane
Cc:	Stephen Duffy; Juanita Hester
Subject:	Re: sewer line project - 2 hangers @ airport

Pat,

Unfortunately, due to our workload we are unable to quote the project. Please keep us in mind for future projects.

Thanks,
Tony Strickland
Columbus Utilities, Inc.
6215 Hinson's Crossroads
Fair Bluff, NC 28439
910-649-7133 ***office***
910-649-6505 ***fax***

AGENDA ITEM NO. 7.4

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE:	April 13, 2026
SUBMITTED BY:	Juanita Hester
ITEM TYPE:	Request
AGENDA SECTION:	ADMINISTRATIVE MATTERS
SUBJECT:	Request from Ellen Adams Bryan - Placement of a Sports Trophy Case in Town Hall to Display Elizabethtown School Trophies
BACKGROUND:	Ellen Adams Bryan's Elizabethtown High School Graduating Class would like to see a sports trophy case placed in the Town Hall to display the trophies that were saved when the school was demolished in 1989. If allowed, the plan would be to have Mr. David Hursey build the trophy case. Mayor Campbell wishes for the full board to make the decision to allow this request or not.
SUGGESTED ACTION:	Mayor Sylvia Campbell can present this agenda item.

ATTACHMENTS:

AGENDA ITEM NO. 8.1

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE:	April 13, 2026
SUBMITTED BY:	Juanita Hester
ITEM TYPE:	Request
AGENDA SECTION:	OTHER BUSINESS
SUBJECT:	"Briefly" *(Reminders and announcements are made at this time)*
BACKGROUND:	The "Briefly" items will be presented by Interim Town Manager Pat DeVane. **Copy of the "Briefly" items and Department Head Update Reports are provided.**
SUGGESTED ACTION:	Interim Town Manager Pat DeVane may be called upon to present this agenda item.

ATTACHMENTS:

Peak Agenda - Briefly - 4.13.26 Rescheduled.docx
Department Head Update Report - 4.13.26.pdf

To: Mayor and Town Council

From: Pat DeVane, Interim Town Manager

Subj: "Briefly"

Date: April 13, 2026 Rescheduled Meeting

The following items are provided as information to Council:

- The Department Head Update Report is provided as a separate attachment.
- The annual "Kids Appreciation Day" is scheduled for Saturday, May 9, 2026 From 10 a.m. until 2 pm. Event to take place on the grounds behind the Municipal Building.
- Chamber Member Breakfast Meeting, April 21, 2026 at 8:00 a.m. at the Farmer's Market.
- White Lake Water Festival Parade, Saturday, May 16, 2026 at 10:00 a.m.
- In observance of Memorial Day, the Town offices will be closed on Monday, May 25, 2026.
- Invitation has been received for Town Council to participate in the Clarkton Memorial Day Parade, Monday, May 25, 2026, at 10:00 a.m.

FOR THE MONTH OF APRIL

4/08 – Walter Czartoszewski, Tractor Operator
4/11 – Pat DeVane, Interim Town Manager
4/14 – Hunter Long, Firefighter
4/15 – Allston Freeman, Firefighter – P/T
4/24 – Santanna Edwards, Deputy Finance Director

The Town Of Elizabethtown
17 73
North Carolina

Department Head Updates
April 2026

FIRE DEPARTMENT

Hollis Freeman

Call Report for March

Total Fires - 10

Total EMS Calls - 31

Special Responses - 4

Service Calls - 10

Other Type Incidents - 6

Total Calls - 61

Fire Inspections – 22

POLICE DEPARTMENT

Mark McMichael

Total Calls- 03-01-26 – 03-31-26	406
Reports Taken	41
Arrests	13
Collisions	11
Citations	51
Warnings	24
Truck Route	1

Water Resources (Water, Wastewater & Stormwater) – Sherry Lanier, Ricky Smith, Dillon Hemingway & Nic Kauffman

We installed 186 MTU's, We Had 68 locate tickets totaling 16 man hours. The team had 467 meters to manually read along with 27 cut-offs and equal cut-ons. We replaced a complete service line on Hall St. as well as 911 Moultrie Ln. The Backflow at the Farmer's Market had to be replaced due to leakage. Staff have changed out three bad water meters that we came across while replacing MTU's. Water service connections were installed to service the 2 new hangers being installed along Airport Road. To avoid potential conflicts with existing fiber optics in the area both services were hand excavated. The meters were set on the outside of the fence for long-term servicing access. Thankfully, there was only 1 sewer backup this month that required us to flush the line. Nic Kauffman has been attending Heavy Equipment Operator training every Thursday this month. Safety and operational technique are the focus of the training.

Wastewater Treatment Plant - Hugh Bledsoe

- Routine sampling and testing to maintain compliance with NPDES requirements.
- Adjusted the WWTP equipment as needed to gain optimum treatment efficiency due to seasonal changes, seeing big temperature swings.
- Submitted monthly electronic discharge monitoring reports to NCDEQ for February, no violations.
- Average flow through WWTP was 463,129 gallons per day for March, 23,870 gallons per day less than February. Recorded 1.3 inches for the month.
- Contractors on site actively working on the WWTP headworks upgrade.
- Made repairs to #2 Clarifier drive by fabricating a new slot for the key-stock, working good now.
- Performed preventative maintenance on equipment and rotated to increase longevity.
- Made temporary repairs to the influent step screen, lots of debris got into system that will need removal after new headworks installation completed.
- Decanted over 50,000 gallons from the SBR Digester to make room. Sludge removal event planned to start on April 13th.
- Added a manual screen for the conventional system to help keep trash out of aeration basin that influent step screen is allowing to pass through. Cleaning all three manual screens weekly to help.
- Performed quarterly Toxicity testing, received a passing result.
- Performed quarterly stormwater inspections and sampling.
- There was a near miss on March 17th due to high winds. A large tree fell within feet of the aerial power lines coming down Scout Lane.

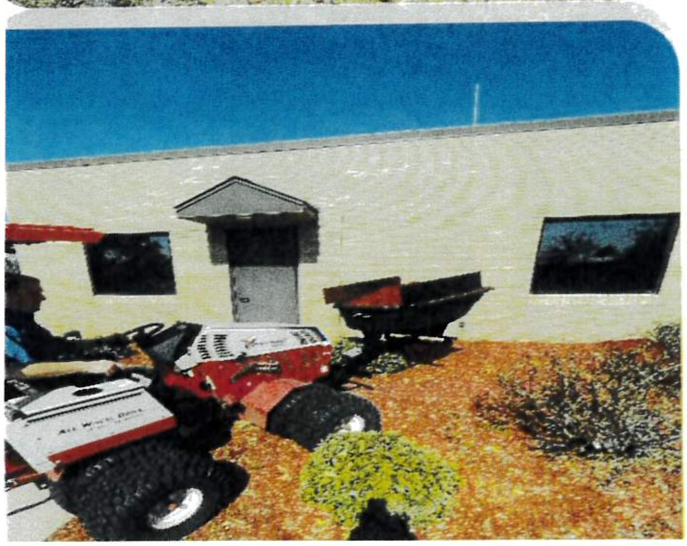
Headworks Upgrade Project

See attached minutes from the March 25, 2026, Headworks Project Update Meeting. All phases are still on time for September 2026 completion.

Facilities Management – Greg Taylor & Public Services - Walter Czartoszewski, Steven Batton, Will Lee & Jacob Long

This year is flying by with March already gone. Weeds are growing fast and public works has been busy cutting and trimming shrubbery, spraying and mulching the flower beds around Townhall, Broad St., Public Works, Farmers market, Airport, Town signs and all the Park signs. They have put out an 18-wheeler load of mulch at our town facilities. Since spring seemed to come early for a few days we have cut grass at the treatment plant twice, we still cut the treatment plant due to the steep hills that must be cut with our Ventrac. The guys also had to extend the Handi cap parking spaces at the new Vulcan building due to inspection. The guys continue to go out every morning collecting trash and cleaning restrooms at our facilities. I am going to include some pictures that might not be fun to look at but it gives you an idea of what these guys deal with on a regular basis to keep our parks clean. Greg has assisted with some of the mulching and cutting grass at the treatment plant. He also repaired the lights on the farmer market's entry sign and replaced an emergency exit sign at the farmer's market. He replaced all the stair treads at the concession stand at Leinwand park. He added freon to the A/C at the airport and him and Lenny pulled the data wire in the new hanger at the airport. Greg also put all the A/Cs at the new MLK community center online so we can monitor them. He helped Ricky install controls at Greenwood, Queen St., Cromartie, and Woodland lift stations for SCADA. It has been a busy month.

MULCH EVERYWHERE!!!




MAC CAMPBELL, SR.
TERMINAL BUILDING
CURTIS L. BROWN, JR.
FIELD
EAST
701
SOUTH
BUSINESS
41
242
87
JONES LAKE
STATE PARK

DIRTY JOBS!!!

OTHER

Fleet Maintenance - Tracy Priest

Mr. Priest serviced 6 mowers, 1 small equipment and other items, 4 large pieces of equipment, 9 Police Vehicles, 1 Fire Department Vehicles, 4 Public Works Vehicles, 0 Admin Vehicles, and various other tasks as assigned.

Town Clerk

Juanita Hester

- On 3/42026, Clerk administered Oath to new Police Officer Jeffrey Scott Beard.
- Submitted Town's request to Registered Land Surveyor Lloyd Walker for his assistance in preparing the Town's 2026 Powell Bill Map for submission to the Powell Bill Office.
- The follow-ups and distribution of approved and signed documents for the March 2, 2026 Town Council meeting were handled by the Clerk.
- Clerk prepared agenda outlines and made notification to the Public of the following Town Council Reconvened Meetings for March 5th, March 9th, March 12th, and March 16th as well as the 3/23/2026 Special Called Meeting.
- Clerk prepared the meeting minutes for the March 2nd Regular Meeting (Noon and Closed), Reconvened meetings of March 5th (Open and Closed), March 9th (Open and Closed), March 12th (Open and Closed), March 16th (Open and Closed) and the Special Called March 23, 2026 Town Council Meeting (Open and Closed).
- Weekly Friday Memos were prepared and distributed to Council Members and Department Heads.
- For the Interim Town Manager's review, Clerk prepared Staff Meeting Outline of agenda items for the April 13, 2026 Rescheduled Council meeting.
- In coordination with the Interim Town Manager and Town Attorney, the Clerk prepared the agenda material for the 4/13/2026 Rescheduled Council meeting, posted the information to the Town's webpage and made distribution to Town Council and Department Heads. In addition, the Clerk made notification to the Press that the agenda material had been posted to the Town's webpage.
- Prepared the "Easter" holiday closing notice for posting to the Town's webpage as well as the Public Notice for cancellation of the Town's Annual Budget Retreat.
- On 3/31/26, notification was made to Mrs. Theresa Lloyd at the Paul R. Brown Leadership Academy of the April 13, 2026 Rescheduled Town Council Meeting so that advance preparation may be made for the Cadets to attend the meeting for presentation of the Colors.

AGENDA ITEM NO. 9.1

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE: April 13, 2026

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: OPEN FORUM

SUBJECT: Open Forum

BACKGROUND: Three (3) Minutes Per Citizen......Should State Name/Address.

Copy of Open Forum Sign-In Sheet provided.

SUGGESTED ACTION: Council is requested to listen to any public concerns or comments received.

ATTACHMENTS:

Sign-In Sheet - Open Forum - 4.13.26 Rescheduled Meeting.docx

TOWN OF ELIZABETHTOWN

Open Forum Session

April 13, 2026 Rescheduled Meeting

Citizens will be allowed three (3) minutes to speak.

Sign-In Sheet

Name	Address	Phone #	Topic of Concern

AGENDA ITEM NO. 10.1

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE: April 13, 2026

SUBMITTED BY: Juanita Hester

ITEM TYPE: Request

AGENDA SECTION: CLOSED SESSION

SUBJECT: Closed Session - ***To Be Conducted at the 7 p.m. Meeting***

BACKGROUND: Interim Town Manager Pat DeVane will provide updates to Council.

SUGGESTED ACTION: Mayor Sylvia Campbell will entertain a motion to enter into Closed Session in accordance with NCGS 143-318.11(a)(4) - Economic Development and NCGS 143-318.11(a)(6) - Personnel.

ATTACHMENTS:

AGENDA ITEM NO. 11.1

Item Cover Page

COUNCIL AGENDA ITEM REPORT

DATE:	April 13, 2026
SUBMITTED BY:	Juanita Hester
ITEM TYPE:	Request
AGENDA SECTION:	ADJOURNMENT
SUBJECT:	Adjournment
BACKGROUND:	
SUGGESTED ACTION:	Mayor Sylvia Campbell will entertain a motion to adjourn the meeting.

ATTACHMENTS: