

**BUDGET ORDINANCE
FISCAL YEAR 2026-2027
ELIZABETHTOWN, NORTH CAROLINA**

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

Section 1: Budget Adoption 2026-2027

There is hereby adopted the following anticipated revenues and expenditures, financial plans, and certain restrictions and explanations for Town of Elizabethtown for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

	<u>Total</u>
<u>General Fund</u>	
Governing Body (4110)	42,450
Administration (4120)	484,525
Finance (4130)	263,710
Public Works (4145)	720,022
Technology (4150)	98,000
Public Facilities (4190)	440,325
Police (4310)	1,730,074
Fire (4340)	1,001,296
Streets (4510)	13,000
Powell Bill (4515)	402,510
Solid Waste (4710)	614,500
Planning (4910)	140,600
Recreation (6120)	6,450
Airport (6150)	217,550
Special Appropriations (6170)	58,000
Community Center (6190)	7,316
Total General Fund Appropriation	6,240,328
 <u>Utility Fund</u>	 <u>Total</u>
Water	992,902
Sewer	1,132,098
Utility Appropriations	100,000
 Total General Fund Appropriation	 2,225,000

Section 2:

It is estimated that the following revenues will be available to the respective funds for the fiscal year beginning July 1, 2026, and ending June 30,2027:

<u>General Fund</u>	<u>Total</u>
Real Property Taxes	2,035,336
Business District Taxes	40,000
Motor Vehicle Taxes	285,000
Interest & Penalties on Taxes	11,500
Franchise Taxes	332,000
Local Option Sales Tax	957,242
Interest on Investments	175,000
Powell Bill Funds	130,000
Other Revenue	2,274,250
Fund Balance Appropriated	0
Total General Fund Revenue	6,240,328
<u>Utility Fund</u>	<u>Total</u>
Water Charges	969,150
Sewer Charges	1,102,350
Late/Reconnect Fees	90,000
Other Revenue	63,500
Total Utility Fund Revenue	2,225,000

Section 3:

There is hereby levied an Ad Valorem Tax of sixty-four and one-half cents (\$0.645) per one-hundred-dollar (\$100) valuation of taxable property for the purpose of raising a portion of the revenue listed in the General Fund appropriation in Section 2 of this Ordinance. This rate is based upon an estimated assessed valuation(*) of \$2,059,078, for the Town of Elizabethtown and an estimated collection rate of 97.22%.

**based on previous valuation schedules - reference: Senate Bills 474 & 889*

Section 4:

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

Section 5:

The following Utility Rate charges are to be set forth to be effective July 1, 2026:

RESIDENTIAL WATER RATES

Consumption Gallons	Rate per Thousand Gallons	Out-of-Town Rate per Thousand Gallons
0 - 2,000	\$13.60 flat rate	\$33.63 flat rate
2,001 - 3,499	\$3.71 per 1,000 gallons	\$9.33 per 1,000 gallons
3,500 - 4,999	\$4.79 per 1,000 gallons	\$11.90 per 1,000 gallons
5,000 - 7,999	\$8.81 per 1,000 gallons	\$21.94 per 1,000 gallons
8,000 - 10,999	\$10.05 per 1,000 gallons	\$25.14 per 1,000 gallons
11,000 - 16,999	\$12.57 per 1,000 gallons	\$31.37 per 1,000 gallons
17,000 and above	\$18.80 per 1,000 gallons	\$47.02 per 1,000 gallons
Administrative Fee	\$3.04 flat rate	\$8.30 flat rate

COMMERCIAL WATER RATES

Consumption Gallons	Rate per Thousand Gallons	Out-of-Town Rate per Thousand Gallons
0 - 50,000	\$4.28 per 1,000 gallons	\$10.66 per 1,000 gallons
50,001 - 100,000	\$4.90 per 1,000 gallons	\$12.21 per 1,000 gallons
100,001 - 200,000	\$5.51 per 1,000 gallons	\$13.70 per 1,000 gallons
200,001 - 500,000	\$6.08 per 1,000 gallons	\$15.25 per 1,000 gallons
500,001 and above	\$6.70 per 1,000 gallons	\$16.74 per 1,000 gallons
Administrative Fee	\$11.33 flat rate	\$28.33 flat rate

SPRINKLER WATER BILLS

Sprinkler Usage is Billed Quarterly

Consumption Gallons	Rate per Thousand Gallons	Out-of-Town Rate per Thousand Gallons
0 - 2,000	\$13.86 flat rate	\$34.56 flat rate
2,001 - 8,000	\$4.38 per 1,000 gallons	\$10.97 per 1,000 gallons
8,001 - 14,000	\$6.29 per 1,000 gallons	\$15.71 per 1,000 gallons
14,001 - 20,000	\$8.81 per 1,000 gallons	\$21.94 per 1,000 gallons
20,001 and above	\$17.56 per 1,000 gallons	\$43.83 per 1,000 gallons
Administrative Fee	\$3.20 flat rate	\$7.94 flat rate

RESIDENTIAL SEWER RATES

		Out-of-Town
Consumption Gallons	Rate per Thousand Gallons	Rate per Thousand Gallons
0 - 2,000	\$7.94 per 1,000 gallons	\$19.78 per 1,000 gallons
2,001 - 8,000	\$8.55 per 1,000 gallons	\$21.33 per 1,000 gallons
8,001 - 25,000	\$9.17 per 1,000 gallons	\$22.82 per 1,000 gallons
25,000 - 100,000	\$9.74 per 1,000 gallons	\$24.36 per 1,000 gallons
100,001 - 1,000,000	\$10.51 per 1,000 gallons	\$26.17 per 1,000 gallons
1,000,001 and above	\$10.97 per 1,000 gallons	\$27.40 per 1,000 gallons
Administrative Fee	\$7.94 flat rate	\$19.78 flat rate

COMMERCIAL SEWER RATES

		Out-of-Town
Consumption Gallons	Rate per Thousand Gallons	Rate per Thousand Gallons
0 - 2,000	\$6.60 per 1,000 gallons	\$16.43 per 1,000 gallons
2,001 - 8,000	\$7.32 per 1,000 gallons	\$18.29 per 1,000 gallons
8,001 - 25,000	\$7.94 per 1,000 gallons	\$19.78 per 1,000 gallons
25,000 - 100,000	\$8.55 per 1,000 gallons	\$21.33 per 1,000 gallons
100,001 - 1,000,000	\$9.17 per 1,000 gallons	\$22.82 per 1,000 gallons
1,000,001 and above	\$9.74 per 1,000 gallons	\$24.36 per 1,000 gallons
Administrative Fee	\$10.97 flat rate	\$27.40 flat rate

GREASE TRAP FEES

900 Gallons	Town Cost plus 7%
1,000 Gallons	Town Cost plus 7%
1,500 Gallons	Town Cost plus 7%
2,000 Gallons	Town Cost plus 7%
Interceptors	Town Cost plus 7%

OTHER UTILITY SYSTEM CHARGES

Water & Sewer Extensions

Water Tap - 3/4"	\$ 1,540.00
Water Tap - 1"	\$ 1,650.00
Water Tap - 2"	Town Cost plus 15%
Large Tap (Contractor Installed)	Town Cost plus 15%
Non-Standard Water Tap	Town Cost plus 15%
Sprinkler Non-Main Tap 3/4"	\$ 1,540.00
Sprinkler Non-Main Tap 1"	\$ 1,650.00
Sewer Tap - 4"	\$ 1,540.00
Sewer Tap - 6"	\$ 1,650.00
Non-Standard Sewer Tap	Town Cost plus 15%
Industrial/Commercial Tap	Town Cost plus 15%
Meter Replacement 3/4"	\$ 400.00
Meter Replacement 1"	\$ 450.00
Meter Replacement 2" e series	Town Cost plus 15%
MTU Replacement	\$ 250.00
Meter Lid Replacement	\$ 75.00
Meter Box Replacement	\$ 150.00

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

Section 6:

Utility deposits are to be charged at \$200 (social security card provided) and \$300 (no social security card) per residential renter or residential homeowner account.
A deposit may be reduced by 50% based upon a good independent credit report provided by the customer.

Utility deposits for commercial/business accounts are to be charged at \$400.
A deposit may be reduced by 50% based upon a good independent credit report provided by the customer.

Utility deposits for industrial/institutional accounts are to be charged at \$1,350.
A deposit may be reduced by 50% based upon a good independent credit report provided by the customer.

The deposit for all utility accounts will be applied to the final bill when the account is closed.

Section 7:

Residential/commercial delinquent accounts are to be charged a fee of \$30.
Industrial and institutional delinquent accounts are to be charged a fee of 5% of the bill owed.
Discounts/reconnect fee for nonpayment is to be \$100. After business hours, the reconnect fee is to be \$300.

Section 8:

A monthly fee of \$29.66 is to be charged for the purpose of residential solid waste collection as well as a \$4.48 per month/per cart Recycle fee. A fee of \$9.12 per month is to be charged for weekly leaf and limb pick-up. Any non-ordinance standard limbs, leaves or other demolition pickups are to be charged actual disposal cost. Requests for additional 90-gallon waste containers over the one (1) provided will be charged \$17.36 per month.

Section 9:

A minimum monthly industrial and commercial solid waste fee of \$33.58 per month is to be charged for one (1) 90-gallon cart with an optional leaf and limb fee of \$10.36 per month and optional Recycle fee of \$4.48 per month/per cart. The following cost schedule applies for dumpster use per pick-up:

2 Yard Container	\$94.20	6 Yard Container	\$252.77
4 Yard Container	\$170.26	8 Yard Container	\$336.51

Section 10:

There are Recycle Dumpsters available for the following monthly charge:

2 Yard Container	\$123.55	6 Yard Container	\$131.23
4 Yard Container	\$127.42	8 Yard Container	\$137.15

The Recycle Dumpsters will be dumped once a week

Section 11:

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

Section 12:

To achieve a self-sufficient financial goal, the Town-controlled revenue generating service fee listing is attached effective 7/1/2026.

Section 13:

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

Section 14:

A 3.00% COLA increase to employee salary shall be made for regular Town employees.

Section 15:

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

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

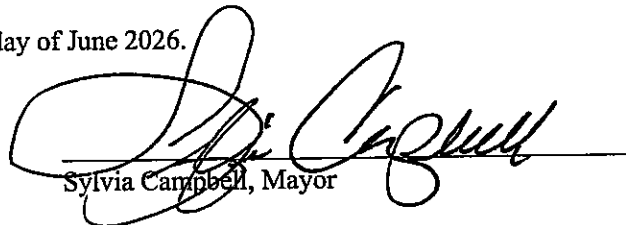
Section 16:

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

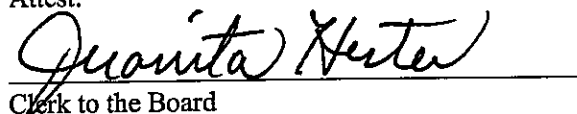
Upon introduction of this Ordinance by ~~Council member~~ Mayor Pro Tem Paula Greene and

seconded by Council member Ricky Leinwand, this ordinance is hereby

adopted this the 29th day of June 2026.


Sylvia Campbell, Mayor

Attest:


Clerk to the Board

Ayes: Dickerson, Greene, Kinlaw,
Leinwand and Lloyd

Nays: None

Absent: Rich Glenn