

**BUDGET ORDINANCE FOR THE
TOWN OF COATS, NORTH CAROLINA
FISCAL YEAR 2026-2027**

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE TOWN OF COATS, NORTH CAROLINA, that the following ordinance establishing revenues, setting expense appropriations and Project Funds is hereby adopted and effective for the fiscal year July 1, 2026 through June 30, 2027.

SECTION I. (10) GENERAL FUND

The following General Fund revenues totaling **\$2,239,456** are hereby raised through fees, charges, and other means and are hereby approved from the following sources:

Ad Valorem Taxes (Current and Prior)	\$1,114,940
NC Article 39, 40, 42, 44	\$486,412
Other State Shared Revenues	\$132,848
Miscellaneous Revenues	\$505,256
Total General Fund Revenue:	\$2,239,456

A total of **\$2,239,456** is hereby authorized to be expended from departmental accounts of the General Fund as follows:

Governing Board	\$221,534
General Management	\$397,476
Police/Public Safety	\$675,524
School Resource Officer	\$76,497
Streets	\$173,791
Appearance/General	\$8,950
Solid Waste	\$391,154
Planning/Zoning	\$131,700
Parks and Recreation	\$162,830
Total General Fund Expenses:	\$2,239,456

SECTION II. (20) POWELL BILL FUND

The following Powell Bill revenues totaling **\$86,425** are hereby raised through fees, charges, and other means and are hereby approved from the following sources:

State Street Aid	\$86,425
Total Powell Bill Fund Revenues:	\$86,425

A total of **\$86,425** is hereby authorized to be expended from account of the Powell Bill

Interfund and interdepartmental transfers of money except noted in paragraphs A, B and C above shall be authorized by the Town Board of Commissioners only.

SECTION VI. POSITION CLASSIFICATION PLAN

The Authorized Employee Position list, as amended, is hereby adopted by the Board and becomes effective July 1, 2026 until rescinded or modified (see Appendix A).

SECTION VII. RATE AND FEE SCHEDULE

The Town of Coats Rate and Fee Schedule, as amended, is hereby adopted by the Board and becomes effective July 1, 2026 until rescinded or modified (see Appendix B).

SECTION VIII. AD VALOREM TAXES

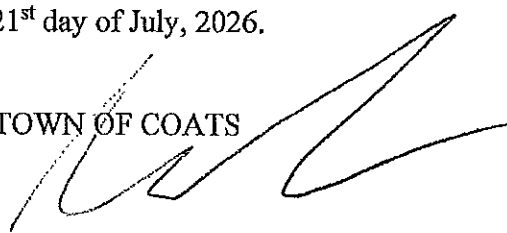
An Ad Valorem tax rate for the Town of Coats is hereby set at \$0.49 per \$100 valuation of taxable property, as listed for taxes as of July 1, 2026 is hereby levied and established as the official tax rate for the Town of Coats for the Fiscal Year 2026-2027. The rate is based on a total projected valuation of \$251,190,026 and an estimated collection rate of 99%. The purpose of the Ad Valorem tax levy is to raise sufficient revenue to finance the necessary municipal government operations in the Town of Coats.

SECTION IX. DISBURSEMENT OF FUNDS

Copies of this Budget Ordinance shall be furnished to the Clerk to the Governing Board and to the Budget Officer and Finance Officer to be kept on file by them for their direction in the disbursement of funds.

Adopted by the Coats Board of Commissioners this 21st day of July, 2026.

TOWN OF COATS


Chris Coats
Mayor

ATTEST:


Jade Stone
Town Clerk

TOWN OF COATS
PAY GRADES AND CLASSIFICATION
JULY 1, 2026

<u>GRADE</u>	<u>Classification</u>	<u>Min</u>	<u>Mid</u>	<u>Max</u>
C-06	Public Works Technician (3)	\$32,460	\$44,633	\$56,806
C-07	Customer Service Representative (1)	\$34,084	\$46,865	\$59,646
C-14	Police Officer (4)	\$47,959	\$65,944	\$83,928
	School Resource Officer (1)			
C-15	Parks & Recreation Director (1)	\$50,357	\$69,241	\$88,125
C-16	Public Works Director (1)	\$52,875	\$72,703	\$92,531
	Police Lieutenant (1)			
C-17	HR/Town Clerk (1)	\$55,518	\$76,338	\$97,157
C-18	Finance Director (1)	\$58,294	\$80,155	\$102,015
	Police Chief (1)			
C-19	Not used	\$61,209	\$84,162	\$107,116
NG	Town Manager (1)			

APPENDIX A
TOWN OF COATS
AUTHORIZED EMPLOYEE POSITIONS
JULY 1, 2026

<u>DEPARTMENT</u>	<u>GRADE</u>
Administration	
Town Manager (1)	NG
Finance Director (1)	C-18
HR/Town Clerk (1)	C-17
Customer Service Representative (1)	C-07
Public Works/Water	
Public Works Director (1)	C-16
Public Works Technician (3)	C-06
Police	
Police Chief (1)	C-18
Police Lieutenant (1)	C-16
Police Officer (4)	C-14
School Resource Officer (1)	C-14
Parks & Recreation	
Parks & Recreation Director (1)	C-15



SCHEDULE OF FEES

Effective July 1, 2026

(NOTE: All fees are subject to change without notice. Please contact the appropriate department to confirm current fees.)

TAXES

Property Tax Rate:.....	\$0.49 per \$100 of assessed valuation
Municipal Vehicle Tax:.....	\$10.00 per vehicle

WATER RATES

RESIDENTIAL RATES:

In Town:	First 2,000 gallons of water (FLAT RATE).....	\$18.10
	Each 1,000 gallons THEREAFTER.....	\$ 6.90

Out of Town:	First 2,000 gallons of water (FLAT RATE).....	\$35.00
	Each 1,000 gallons THEREAFTER.....	\$13.80

COMMERCIAL RATES:

In Town:	First 2,000 gallons of water (FLAT RATE).....	\$18.10
	Each 1,000 gallons THEREAFTER.....	\$6.90

Out of Town:	First 2,000 gallons of water (FLAT RATE).....	\$35.00
	Each 1,000 gallons THEREAFTER.....	\$13.80

EQUIPMENT FEE:.....\$1.00/month

WATER TAP & METER RETROFIT FEES:

3/4".....	\$2,500.00
1"	\$3,000.00
2"	\$6,000.00
3/4" AMI Meter & MXU only.....	current price + 10%
1" AMI Meter & MXU only.....	current price + 10%
2" AMI Meter & MXU only.....	current price + 10%
MXU Transmitter Disc & wire only.....	current price + 10%
Meter box replacement.....	\$100.00
Meter installation.....	\$50.00
Meter testing (refund w/defective meter).....	\$75.00
Irrigation tap (branch off existing 3/4" or 1" line)...	\$1,000.00

UTILITY FEES

Water Deposit (Owner):	\$0.00-\$50.00
Water Deposit (Renter):.....	\$50.00-\$100.00
Connection Fee:.....	\$30.00
Transfer Fee:.....	\$30.00
Cleaning Rental Units:.....	\$25.00
Late fee:	\$20.00
(Applied to payments received after 4:30pm on 17th of any month)	
Non-payment fee:.....	\$50.00
Scheduled Service Call	\$30.00
Charges for illegal cut-on of water:.....	\$50.00
(Assessed to customers who illegally cut on their water)	

Sewer Rates: Deposit and Rates set by Harnett Regional Water

NEW SERVICE DEPOSITS:

All Water/Sewer Deposits are based upon your credit. Valid ID & SS # are required.
 Water, Sewer and Connection Fee must be paid in full before water is turned on.
 New accounts or delinquent accounts must be paid in full by 3:00 pm in order for water service to be cut back on.

INSPECTION & MISC. PUBLIC WORKS FEES

Water line.....	\$1.50/linear foot
Builder-installed taps.....	\$150.00/tap
Public streets (proof rolls/paving).....	\$1.50/linear foot
Public sidewalk/greenways.....	\$1.50/linear foot
Stormwater line.....	\$1.50/linear foot
Driveway inspection.....	\$100.00
Public Works re-inspection fee.....	\$100/trip
Hydraulic model update.....	Direct costs plus 10%
Distribution plan review.....	\$150.00
Road bores.....	\$500.00
Road bores with asphalt repair.....	\$750.00
Asphalt repairs.....	TBD based on need
Encroachment fee.....	\$100.00
Spot checking of third-party locates.....	\$45.00/hour
Driveway piping.....	Cost of materials
Lot mowing (hourly w/one-hour minimum).....	\$100.00

SYSTEM DEVELOPMENT FEES

New fees to take effect in 2026 and retroactive one year for connection to Town water system. Fees are paid by builder at time of issuance of building permit in accordance with Session Law 2020-61, effective Jan. 1, 2021.

SOLID WASTE FEES

RESIDENTIAL & BUSINESS

In Town:	Garbage (Weekly Pickup).....	\$11.00/Month
	Recycling (Bi-Weekly Pickup).....	\$6.00/Month
	Yard Waste.....	\$10.00/Month

Total In Town per Month = \$27.00

Out of Town:	Garbage (Weekly Pickup).....	\$24.00/Month
	Recycle (Bi-Weekly Pickup).....	\$9.00/Month

PARKS & RECREATION FEES

PARK RENTAL:

Picnic Shelter (all day).....	\$50.00
Ball Fields (hourly rate without lights)	\$20.00
Ball Fields (hourly rate with lights).....	\$40.00

RECREATION PROGRAMS:

Youth Participants:

Resident Fee.....	\$25.00
Non-Resident Fee	\$45.00
Late Registration Fee	\$5.00
Summer camps.....	\$25.00
Nature programs.....	Cost of materials
Adult League Softball (per team).....	\$550.00

MCKINLEY POINT RENTAL:

Farm Vendor (per year)	\$100.00/with farm stand on property for 30+ days
Farm Vendor (day rate)	\$10.00/same-day set up/tear down
Private Event (per day).....	\$100.00
Non-Profit Event (per day).....	\$50.00
Non-Profit Signage only (per week).....	\$25.00

ALCOHOL PRIVILEGE LICENSE

Beer "On-premise".....	\$15.00
Beer "Off-premise".....	\$5.00
Wine "On-premise".....	\$15.00
Wine "Off-premise".....	\$10.00

MISCELLANEOUS RATES & FEES

Copying.....	\$0.30/page
Cemetery Plots.....	\$500.00
Burial Permit.....	\$100.00
Returned Check Fee.....	\$25.00
(After 2nd return check, no personal checks will be accepted)	
Police Reports.....	\$5.00 each
Police Fingerprint Cards (In Town, No Charge).....	Out of Town \$5.00
Golf Cart Registration	\$40.00
Golf Cart Annual Inspection.....	\$40.00
Online Convenience Fee.....	3% of total bill

PLANNING / ZONING

ZONING APPLICATION PERMITS

Residential:

Detached Dwelling.....	\$50.00
Attached Dwelling.....	\$100.00
Fence Permit.....	\$0.00
Watershed High Density Application.....	\$250.00

Non-Residential/Commercial:

Structure..... \$200.00 + zoning site plan review fee

Building Permit Fees.....Set by Harnett County

Review/Inspection Fees (by Town's Contractor).....Reimbursement of Direct Costs

Planning Fees (Board Approval Required):

Special Use Permit Application.....	\$500.00
Annexation Application.....	\$400.00
Variance Request.....	\$400.00
Re-Zoning Application.....	\$400.00
Ordinance Text Amendment.....	\$400.00

Road Renaming Petition (Buying New Signs & E911 Addressing).....\$400.00
(Advertising costs associated with above applications subject to reimbursement)

Planning Service Fees:

Zoning Certification Letter.....\$30.00
Exempt or Recombination Subdivision Review.....\$50.00
Minor Subdivision Filing Fee.....\$250.00 + \$20.00/lot
Major Subdivision Preliminary Plat..... \$500.00 + \$20.00/lot
Construction Drawings Review Fee..... \$500.00
Storm Drainage/Erosion Control Fee.....\$500.00
Major Subdivision Final Plat Review \$350.00 + \$20.00/lot
Site Plan Review.....\$250.00
Wireless Communication Facility Application.....\$1,000.00
Parks & Rec. Development Fee-New Residential Construction..\$500.00/lot/unit
(Due at final plat approval for subdivisions and at zoning permit approval for individual lots)

Sign Permits:

Business Sign Permit..... \$50.00/each sign
Temporary (Limited to 30 days/year)..... \$35.00

MANAGEMENT REIMBURSEMENT

Mileage Reimbursements.....IRS Rate



2026-2027
BUDGET SUMMARY
FINAL - Adopted 7/21/2026

FUND/DEPT	ACCOUNT NAME	PROPOSED REVENUE	PROPOSED EXPENDITURE
10-4110	GOVERNING BOARD		\$ 221,534
10-4120	GENERAL MANAGEMENT		\$ 397,476
10-4310	POLICE/PUBLIC SAFETY		\$ 675,524
10-4312	SRO		\$ 76,497
10-4510	STREETS		\$ 173,791
10-4700	APPEARANCE/GENERAL		\$ 8,950
10-4710	SOLID WASTE		\$ 391,154
10-4910	PLANNING & ZONING		\$ 131,700
10-6120	PARKS & RECREATION		\$ 162,830
10	TOTAL GENERAL FUND	\$ 2,239,456	\$ 2,239,456
20	POWELL BILL FUND	\$ 86,425	\$ 86,425
60	WATER FUND	\$ 719,532	\$ 719,532
	TOTAL	\$ 3,045,413	\$ 3,045,413



2026-2027 GENERAL FUND REVENUES

ACCOUNT #	ACCOUNT DESCRIPTION	BUDGET
10-3100-0025	ADVALOREM TAXES 2025	\$3,500
10-3100-0026	ADVALOREM TAXES 2026	\$1,108,440
10-3100-1700	PENALTIES & INTEREST	\$3,000
10-3231-3000	SALES TAX - ARTICLE 39	\$139,865
10-3232-3000	SALES TAX - ARTICLE 40	\$106,050
10-3233-3000	SALES TAX -ARTICLE 42	\$74,568
10-3234-3000	SALES TAX - ARTICLE 44	\$165,929
10-3280-1000	DMV TAXES & FEES	\$7,000
10-3290-3000	SOLID WASTE DISPOSAL TAX	\$2,400
10-3322-3000	BEER & WINE TAX	\$9,000
10-3323-1000	OFFICER FEES	\$500
10-3324-3000	FRANCHISE TAX - ELECTRIC	\$99,950
10-3324-3001	FRANCHISE TAX - TELECOM	\$5,098
10-3324-3002	FRANCHISE TAX - VIDEO	\$9,400
10-3431-0000	POLICE REPORT FEES	\$400
10-3471-0000	GARBAGE REVENUE	\$215,000
10-3472-0000	FURNITURE/YARD WASTE REVENUE	\$45,000
10-3474-8910	CEMETERY GRAVE OPENING FEE	\$400
10-3491-0000	ZONING FEES	\$5,500
10-3491-0010	PLAN REVIEW FEES	\$1,000
10-3491-0020	ENGINEERING FEES	\$5,000
10-3612-8400	HARNETT - REC CONTRIBUTION	\$5,000
10-3612-8440	PARTICIPATION FEES	\$11,000
10-3612-8500	CONCESSION STAND	\$200
10-3612-8600	FACILITY & GROUNDS RENTAL FEES	\$400
10-3612-8900	RECREATION FEE (RES NEW CONST)	\$500
10-3830-4910	INTEREST EARNED	\$115,000
10-3839-8000	MISCELLANEOUS INCOME	\$7,500
10-3839-9800	SRO REIMBURSEMENT	\$72,856
10-3990-9900	UNAPPROPRIATED FUND BALANCE	\$0
10-3981-9600	TRANSFER FROM CEMETERY FUND	\$0
10-3990-9950	SURPLUS PROPERTY	\$20,000
FUND TOTAL	(10) - GENERAL FUND	\$2,239,456



**2026-2027
POWELL BILL FUND
REVENUES**

ACCOUNT #	ACCOUNT DESCRIPTION	BUDGET
20-3001-0001	STATE STREET AID	\$ 86,425
FUND TOTAL	(20) POWELL BILL FUND	\$ 86,425



**2026-2027
SCIF GRANT FUND
REVENUES**

ACCOUNT #	ACCOUNT DESCRIPTION	BUDGET
21-3800-0001	SCIF GRANT-DOWNTOWN REVITALIZATION	\$ 500,000
FUND TOTAL	(21) SCIF GRANT	\$ 500,000



**2026-2027
YOUTH SPORTS GRANT
REVENUES**

ACCOUNT #	ACCOUNT DESCRIPTION	BUDGET
22-3800-0001	YOUTH SPORTS GRANT	\$ 10,000
FUND TOTAL	(22) YOUTH SPORTS GRANT	\$ 10,000



2026-2027
MLS/NRPA/RCX SPORTS GRANT
REVENUES

ACCOUNT #	ACCOUNT DESCRIPTION	BUDGET
23-3800-0001	MLS/NRPA/RCX SPORTS GRANT	\$ 5,000
FUND TOTAL	(23) MLS/NRPA/RCX SPORTS GRANT	\$ 5,000



**2026-2027
WATER FUND
REVENUES**

ACCOUNT #	ACCOUNT DESCRIPTION	BUDGET
60-3001-1002	INTERESTED EARNED	\$20,000
60-3710-5100	WATER REVENUE	\$510,340
60-3710-5101	SEWER REVENUE COLLECTED	\$45,000
60-3710-5200	TAP ON FEES	\$35,000
60-3710-5201	STAFF TAP INSPECTION FEE	\$9,000
60-3710-5202	WATER LINE INSPECTION FEE	\$1,800
60-3710-5203	PROOF ROLLS & PAVING	\$1,800
60-3710-5204	DRIVEWAY INSPECTION FEE	\$1,500
60-3710-5205	ROAD BORES	\$2,250
60-3710-5206	METER TESTING	\$75
60-3710-5207	METER INSTALLATION FEE	\$2,250
60-3710-5208	METER BOX REPLACEMENT FEE	\$1,000
60-3710-5300	IRRIGATION TAP	\$5,000
60-3710-5800	WATER DEPARTMENT FEES	\$62,000
60-3710-6000	METER DAMAGE FEES	\$12,000
60-3710-8000	MISCELLANEOUS	\$500
60-3990-9900	UNAPPROPRIATED FUND BALANCE	\$10,017
FUND TOTAL	(60) - WATER FUND	\$719,532