

**TOWN OF MARSHALL, NORTH CAROLINA
2024-2025 BUDGET ORDINANCE**

BE IT ORDAINED by the Board of Aldermen of Marshall, North Carolina:

SECTION 1: The following amounts are hereby appropriated in the General Fund for the operation of the town government and its activities for the fiscal year beginning July 01, 2024, and ending June 30, 2025, in accordance with the chart of accounts heretofore established for this Town:

Governing Board	\$ 115,245.00
Administration	\$ 275,155.00
Planning and Zoning	\$ 39,350.00
Police	\$ 424,254.00
Streets	\$ 163,005.00
Powell Bill	\$ 22,003.00
Fire Department	\$ 100,000.00
Recreation	\$ 13,558.00
Depot	\$ 17,619.00
<u>Contingency</u>	<u>\$ 33,281.00</u>
Total Appropriation	\$ 1,204,470.00

SECTION 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 01, 2024, and ending June 30, 2025:

Interest Ad Valorem Taxes	\$ 4,700.00
2014 Ad Valorem Tax	\$ 50.00
2015 Ad Valorem Tax	\$ 50.00
2016 Ad Valorem Tax	\$ 50.00
2017 Ad Valorem Tax	\$ 50.00
2018 Ad Valorem Tax	\$ 200.00
2019 Ad Valorem Tax	\$ 400.00
2020 Ad Valorem Tax	\$ 400.00
2021 Ad Valorem Tax	\$ 1,500.00
2022 Ad Valorem Tax	\$ 2,000.00
2023 Ad Valorem Tax	\$ 6,000.00
2024 Ad Valorem Tax	\$ 612,832.00
Vehicle Tax	\$ 28,690.00
Payment in lieu of taxes	\$ 11,000.00

Police Officer Fees	\$ 50.00
Local Sales & Use Tax	\$ 339,000.00
Alcohol/Beverage Tax Distr.	\$ 3,500.00
Solid Waste Disposal Tax	\$ 626.00
Utilities Franchise Tax	\$ 120,000.00
Parking Fines	\$ 1,500.00
Paid Parking Fees	\$ 3,000.00
Interest earned	\$ 20,000.00
Powell Bill Interest	\$ 533.00
Credit Card Processing Fees	\$ 150.00
Town Hall – Copies	\$ 30.00
Parks & Recreation	\$ 3,400.00
Fines – Town Ordinance	\$ 800.00
Zoning Application Fees	\$ 1,600.00
Cell Tower Revenue	\$ 250.00
Miscellaneous Fees	\$ 2,000.00
Donations	\$ 200.00
Powell Bill – Allocation from State	\$ 22,470.00
<u>Appropriated Fund Balance</u>	<u>\$ 17,619.00</u>
Total Estimated Revenues	\$ 1,204,470.00

SECTION 3: The following amounts are hereby appropriated in the Enterprise Fund for the operation of the Town’s Water/Sewer System for the fiscal year beginning July 01, 2024 and ending June 30, 2025 in accordance with the chart of accounts heretofore established for this Town.

Water/Sewer Operating	\$ 688,639.00
Wastewater Treatment Plant	\$ 119,588.00
<u>Contingency</u>	<u>\$ 30,045.00</u>
Total Appropriation	\$ 838,272.00

SECTION 4: It is estimated that the following revenue will be available in the Enterprise Fund for the fiscal year beginning July 01, 2024, and ending June 30, 2025:

Water/Sewer – Miscellaneous	\$ 1,300.00
Water/Sewer – Service Fees	\$ 782,909.00
Water/Sewer – Sewer Pre-Treatment Fees	\$ 28,288.00

Water/Sewer – Samples	\$ 1,200.00
Water/Sewer – Tap Fees	\$ 8,000.00
Water/Sewer – Re-connect Fees	\$ 500.00
Water/Sewer – Late Fees	\$ 14,000.00
Water/Sewer – Disconnect Fees	\$ 100.00
Water/Sewer – Bad Check Fees	\$ 75.00
<u>Water/Sewer – Credit Card Fees</u>	<u>\$ 1,900.00</u>
Total Estimated Revenues	\$ 838,272.00

SECTION 5: There is hereby levied a tax rate of .355 cents per one hundred dollars (\$ 100.00) Valuation of property listed as of January 01, 2024 for the purpose of raising revenue included in “2024 Ad Valorem Taxes” in the General Fund in Section 2 of this ordinance. This rate is based on as estimated total valuation of property for the purpose of taxation of \$178,890,000 and as estimated rate of collection of 96.5%.

SECTION 6: There is hereby established for Fiscal Year 2024-2025 a schedule of fees, penalties, and fines that is included as an attachment to this ordinance as Appendix A.

SECTION 7: The Finance Officer or designee shall be authorized to transfer appropriations as contained herein under the following conditions:

The Finance Officer or designee shall be authorized to transfer amounts between line items expenditures within a department without limitation and without a report being required. These changes must not result in increases in recurring obligations such as salaries.

SECTION 8: The Finance Officer or designee is hereby restricted from transferring appropriations as contained herein under the following conditions:

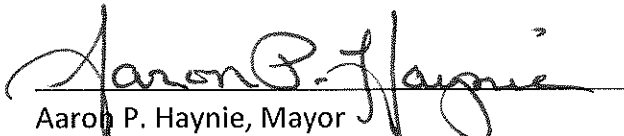
- A: The utilization of any contingency appropriation shall be accomplished only with Board authorization.
- B. No salary increase may be made without Board approval.
- C. No new positions/vacancies temporary full-time may be filled without Board approval.

SECTION 9: This ordinance shall be the basis of the financial plans of the Town of Marshall during 2024-2025 Fiscal Year. The Finance Officer or designee shall administer

the budget and shall ensure that the operating officials are provided guidance and sufficient detail to implement their appropriate portion of the budget. The accounting section shall establish records which are in consonance with the budget and this ordinance and the appropriate statutes of the State of North Carolina.

SECTION 10: Copies of the Budget Ordinance shall be furnished to the Clerk of the Board of Aldermen and to the Finance Officer or designee to be kept on file by them for their direction in the disbursement of funds.

Adopted this 25th day of June 2024.


Aaron P. Haynie, Mayor
Town of Marshall


Billie Jean Haynie, Finance Officer
Town of Marshall