

**TOWN OF MARSHALL, NORTH CAROLINA  
2026-2027 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, 2026, and ending June 30, 2027, in accordance with the chart of accounts heretofore established for this Town:

Governing Body	\$131,167.57
Administration	\$272,217.09
Planning and Zoning	\$35,884.51
Elections	\$2,500
Police	\$424,706.52
Streets	\$183,872.97
Powell Bill	\$25,000
Fire Department	\$100,000
Recreation	\$19,307.34
Contingency	\$30,000
<b>Total</b>	<b>\$1,224,656</b>

SECTION 2: It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 01, 2026, and ending June 30, 2027:

Interest – Ad Valorem Taxes	\$4,700
Ad Valorem Taxes – Prior Years	\$10,650
2023Ad Valorem Tax	\$625,000
Vehicle Tax	\$35,000
Payment in Lieu of Taxes	\$11,000
Local Sales & Use Tax	\$340,000
Utilities Franchise Tax	\$125,000
Police Officer Fees	\$50
Alcohol/Beverage Tax Distribution	\$3,500
Solid Waste Disposal Tax	\$626
Parking Fines	\$1,500
Paid Parking Fees	\$6,000

Interest Earned	\$21,000
Powell Bill – Allocation from State	\$25,000
Powell Bill Interest	\$500
Credit Card Processing Fees	\$250
Town Hall – Copies	\$30
Parks & Recreation	\$3,000
Fines – Town Ordinance	\$500
Zoning Application Fees	\$1,600
Cell Tower Revenue	\$250
Miscellaneous Fees	\$2,000
TDA Grant	\$7,500
<b>Total</b>	<b>\$1,224,656</b>

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, 2026 and ending June 30, 2027 in accordance with the chart of accounts heretofore established for this Town.

Water/Sewer – Operating	\$748,312
Wastewater Treatment Plant	\$126,363
Contingency	\$22,500
<b>Total</b>	<b>\$897,175</b>

SECTION 4: It is estimated that the following revenue will be available in the Enterprise Fund for the fiscal year beginning July 01, 2026, and ending June 30, 2027:

Water/Sewer – Miscellaneous Revenues	\$1,300
Water/Sewer – Service Fees	\$830,400
Water/Sewer – Sewer Pre-Treatment Fees	\$42,000
Water/Sewer – Sample Fees	\$1,200
Water/Sewer – Tap Fees	\$6,000
Water/Sewer – Re-Connect Fees	\$500
Water/Sewer – Late Fees	\$14,000
Water/Sewer – Disconnect Fees	\$100
Water/Sewer – Bad Check Fees	\$75

Water/Sewer – Credit Card Fees	\$1,600
<b>Water/Sewer – Total</b>	<b>\$897,175</b>

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, 2026 for the purpose of raising revenue included in “2026 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 \$181,500,000 and as estimated rate of collection of 97%.

SECTION 6: There is hereby established for Fiscal Year 2026-2027 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 2026-2027 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 22<sup>th</sup> day of June 2026.

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Aaron P. Haynie, Mayor  
Town of Marshall

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Billie Jean Haynie, Finance Officer  
Town of Marshall



# TOWN OF MARSHALL

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## TOWN OF MARSHALL

### 2025-2026 BUDGET ORDINACNE

#### APPENDIX A

#### Section 1. General Administrative Fees

Copies - B&W	\$.15 per page
Copies - Color	\$.25 per page
Return Check Fee	\$35.00
Credit Card Transaction Fees	As set by third party vendor
Parking Permit - Town owned lots	\$50.00 per month

#### Section 2. Zoning

Sign Permit	\$30.00
Zoning Compliance Permit	\$30.00
Zoning Verification Letters	\$30.00
Zoning Plan Administrative Review Residential	\$30.00
Zoning Plan Administrative Review Commercial/Industrial	\$250.00
Communication Tower and Co-Location Application	\$250.00
Communication Tower Annual Renewal Fee	\$250.00
Voluntary Annexation Petition	\$300.00
Subdivision Preliminary Plat	\$200.00
Subdivision Final Plat	\$250.00 plus \$25.00 for each ten lots
Special Use Permit	\$200.00
Variance	\$300.00
Zoning Text Amendment	\$300.00
Zoning Map Amendment	\$300.00
Appeal (Zoning, Subdivision, Flood)	\$300.00
ABC Verification Letter/Permit Review	\$50.00

**Section 3. Police**

Parking Violation	\$35.00
Handicap Parking Violation	\$100.00
Noise Violation	\$50.00
Dog Ordinance Violation	\$50.00
Alcohol Violation	\$100.00
Operating Gaming Terminal	\$500.00

**Section 4. Parks and Recreation**

Special Event Application Fee	\$25.00
Sidewalk Closure	\$30.00 per day
Street Closure	\$30.00 per day
Off-duty officer/employee assistance	\$40.00 per hour/per employee, minimum four hours
Town vehicle, used by Town employee	\$25.00 per 4-hour shift, \$50 per 12-hour shift
Barricades	\$25.00 each per day
Traffic Cones	\$5.00 each per day
Island Rules Violation	\$25.00 per violation & \$25.00 each day the violation continues

**Section 5. Town Facilities Use**

Town Facilities Use Fees	Resident and Employee	Non-Resident
Pavilion Use Fee	\$30.00 for first two hours, \$10.00 for each additional hour	\$40.00 for first two hours, \$15.00 for each additional hour
Island Park Fee (up to 100 attendees)	\$100.00 for first day, \$50.00 for each additional day	\$200 for first day, \$75.00 for each additional day (maximum of 3 days)
Island Park Fee (101 to 500 attendees)	\$100.00 for first day, \$50.00 for each additional day	\$300 for first day, \$75 for each additional day (maximum of 3 days)
Island Park Fee (501 or more attendees)	\$100.00 for first day, \$50.00 for each additional day	\$500 for first day, \$100 for each additional day (maximum of 3 days)
Stage/Facility Use	\$200.00 for first day and \$100.00 for each additional day	\$250.00 for first day, \$125.00 for each additional day (max. 3 days)
Mobile Food Vendors – Daily Permit	\$25.00 per event	

## Section 6. Water and Sewer

Disconnect Fee	\$25.00	
Reconnect Fee (M-F 7-4)	\$75.00	
Reconnect Fee (After hours, weekends & holidays)	\$150.00	
Water Connection Fee*		
3/4"	\$2,000	
1"	\$2,500	
2"	\$5,500	
Sewer Connection Fee*		
4" regular – 2" Force	\$2,000	
* Listed connection fees are minimum charge. Final fee is actual cost plus 20%. Water taps greater than 2" or Sewer taps greater than 4" contracted at owner expense.		
Water Deposit – In Town	\$120.00	
Water Deposit – Out of Town	\$200.00	
Sewer Deposit	\$80.00	
Sewer Deposit – Out of Town	\$150.00	
High Impact Sewer Surcharge (Permit Required)	\$.40 per pound BOD/TSS discharged	
<b>Water Rates</b>	<b>Inside Town</b>	<b>Outside Town</b>
Residential Base Fee*	\$23.92	\$53.40
Per 1000 gallons over 2000	\$ 9.55	\$10.99
Commercial Base Fee*	\$34.28	\$80.99
Per 1000 gallons over 2000	\$12.75	\$12.75
<b>Sewer Rates</b>	<b>Inside Town</b>	<b>Outside Town</b>
Residential Base Fee*	\$34.04	\$53.40
Per 1000 gallons over 2000	\$5.46	\$5.60
Commercial Base Fee*	\$45.10	\$99.40
Per 1000 gallons over 2000	\$7.29	\$12.75
Late Charge/Fee	\$16.00 per month for any account past due each month its delinquent.	
*Base Fee includes first 2000 gallons		