

**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
Total	\$1,224,656

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
2026 Ad 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
Total	\$1,224,656

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
Total	\$897,175

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
Water/Sewer – Total	\$897,175

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.

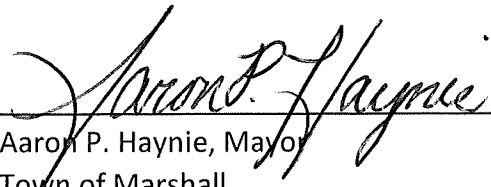
SECTION 8: The Finance Officer or designee is hereby restricted from transferring appropriations as contained herein under the following conditions:

- 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 22th day of June 2026.



Aaron P. Haynie, Mayor
Town of Marshall



Billie Jean Haynie, Finance Officer
Town of Marshall