

An aerial photograph of a town at sunset. The sky is filled with vibrant, colorful clouds in shades of orange, red, and purple. The town below is illuminated by streetlights, and a large blue semi-transparent overlay covers the right side of the image. The text is centered over the town area.

Town of Mayodan Annual Budget FY26-27

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Section 1. Budget Message

Mayor and Council Members,

In accordance with the North Carolina Local Budget and Fiscal Control Act, I am pleased to present the Annual Budget for Fiscal Year 2026-2027 (FY26-27). This budget reflects the goals and priorities established throughout our budget process, which begins in January and concludes in June. All revenues and expenditures have been identified, and every fund within the budget is balanced.

The 2020 Census recorded the Town's population at 2,415. According to annual estimates from the Census Bureau and the North Carolina Office of Budget and Management, the latest population estimate for 2024 is 2,493, reflecting a 3.23% increase since 2020. With the development of the Rivers Edge subdivision being fully built out, our population is expected to grow further.

This fiscal budget maintains the Town's commitment to meeting service and maintenance demands while strategically planning capital expenditures that enhance town facilities, infrastructure, operations, and overall quality of life for our residents and business community.

Advancing Mayodan's Strategic Priorities

The FY26-27 budget is intentionally aligned with the five strategic priorities adopted by the Town Council on March 9, 2026. The following investments reflect the Town's commitment to making measurable progress on each priority:

Strategic Priority #1 – Infrastructure: In alignment with the goal of allocating 15% of annual Water & Sewer revenues to infrastructure capital improvements, the FY26-27 budget sets aside \$645,200 for the CIP – representing 15% of the fund's \$4,407,000 in estimated revenues, meeting the target. A Lead for NC Fellow (\$5,000) has been funded to advance the infrastructure master plan.

Strategic Priority #2 – Downtown & Washington Mills: The CIP funds \$1,020,000 toward Washington Mills Park Phase 1 construction (engineering 70% complete, construction anticipated fall 2026), \$2,090,000 for the US 220 Business Multi-Use Path connecting downtown to Mayo River State Park, and \$100,000 for Town Hall furniture and \$50,000 for Police Department expansion design – advancing all four objectives under this priority.

Strategic Priority #3 – Fire Department Hybrid Staffing & 24/7 Service: The Fire Department budget includes funding for a full-time fire chief, \$25,000 for part-time staffing, \$10,000 for a professional needs assessment, \$3,000 to rent one bay at the EMS base, and \$1,700,000 in the CIP for an aerial ladder truck – laying the foundation for the hybrid staffing model and enhanced emergency response capability.

Strategic Priority #4 – Workforce Analysis & Employee Retention: The budget implements key staffing recommendations through three new full-time positions (Fire Chief, Administrative Assistant, and Public Works Administrative Assistant/Utility Billing Specialist), a 2% COLA, 3% merit, insurance after retirement, and police recruitment incentives – directly incorporating the findings of the workload and staffing analysis.



Strategic Priority #5 – Transparency & Community Engagement: Continued investment in website, social media, and newsletter tools keeps the Town on track with its transparency commitments, with a community-wide survey planned for FY26-27.

Fiscal Framework and Budget Overview

Municipal budgets must align expenditures with estimated revenues, ensuring financial stability. In recent years, Town leadership has successfully balanced service demands with fiscal responsibility, strengthening Mayodan's financial position through strategic investments that generate interest revenue. This sound financial management has enabled the Town to develop a Capital Improvement Plan while reinforcing operational capacity to meet service needs. Moving forward, the Town will continue to operate within its means while fully funding a five-year Capital Improvement Plan.

For FY26-27, Mayodan will maintain its current tax rate of \$0.665 per \$100 of valuation. The Town will adopt four budget ordinances:

- **Operating Budgets for the General Fund and the Water & Sewer Fund**
- **Capital Improvement Plan Budgets for the General Fund and the Water & Sewer Fund**

Operating Budget for FY26-27

The recommended operating budget for Fiscal Year 2026-2027 (FY26-27) is **\$5,085,000**.

Each year, revenue estimates are conservatively projected to serve as the baseline for the budget. Revenue sources include:

- **Property and Motor Vehicle Taxes**, based on tax base assessments from the Rockingham County Tax Department
- **Sales and Franchise Taxes**, which serve as key state-assigned revenue sources
- **Solid waste, fire, and facility rental fees**, which contribute significantly to the Town's primary revenue streams

General Fund Revenue Sources

(Figures provided by the Rockingham County Tax Department)

- **Total Real Property Tax Base:** \$269,500,000
- **Total Personal Property Tax Base:** \$87,000,000
- **Total Public Utility Tax Base:** \$9,418,547
- **Total Motor Vehicle Tax Base:** \$23,306,744

The **total tax base for FY26-27 is \$365,918,547**, compared to **\$349,520,338 in FY25-26**, representing a **4.69% increase in real property values**—a conservative estimate. Real property revenues are calculated at a tax rate of \$0.665 per \$100 valuation.

General Fund Revenue Breakdown

- **Real & Personal Property Tax Revenue:** \$2,450,000
- **Prior Years' Taxes, Penalties, and Interest:** \$17,000
- **Motor Vehicle Tax Revenue:** \$163,000
- **Sales and Use Tax:** \$905,000
- **Franchise Tax:** \$325,000
- **Other General Revenues:** \$846,000
- **Appropriation from Fund Balance to CIP:** \$379,000
- **Powell Bill Fund Revenue:** \$221,000
- **Drug Forfeiture Fund Revenue:** \$0

Total Estimated Revenues: \$5,306,000

General and Special Revenue Fund Overview

The Town's revenue sources are categorized into general and special revenues, each playing a crucial role in supporting operations and services.

General Fund Revenues

Real & Personal Property Tax

This is the Town's largest revenue source, collected based on the tax value of real and personal property within Town limits. Historically, **over 99%** of estimated real and personal property taxes are collected annually, with most payments received during the **fall and early winter**. Delinquent tax bills incur penalties and interest.

Motor Vehicle Tax

North Carolina's "Tax & Tag" system, managed by the Department of Motor Vehicles (DMV), collects local property taxes on vehicles alongside annual plate renewal notices. This revenue is also projected at a **98% collection rate**.

Sales and Use Tax

The Town's largest intergovernmental revenue source, collected statewide and redistributed to municipalities **monthly**. While sales tax revenues remain strong, growth has slowed, which could be attributed to inflation, consumer fatigue, and high credit card debt. Modest growth of \$25,000 is projected in the FY26-27 budget.

Franchise/Utility Tax

An intergovernmental revenue source influenced by **weather conditions, consumption trends, and utility prices**. These revenues are received **quarterly**.

Other Revenues

Includes various sources such as interest on investments, fire district revenue, facility rental fees, planning permit and plan review fees, solid waste fees, donations, grant revenues, water & sewer administrative fees, and cemetery sales.

Appropriation from Fund Balance

Fund balance appropriations are used to balance the budget or fund special projects, ensuring compliance with state laws requiring municipalities to maintain financial reserves for emergencies.



Special Revenues

Special revenue funds support specific projects or programs that require limited funding. The **Powell Bill and Drug Forfeiture Programs** are included in this category, funding infrastructure improvements and public safety initiatives, respectively.

Overall Budget Expenditures

Expenditures are divided into two primary categories:

- **Personnel Expenditures** – As with all local governments, personnel costs make up the largest portion of the budget, accounting for **approximately 58%** of overall budget expenditures.
- **Operating Expenditures** – The remaining costs necessary to provide public services, including service contracts, utilities, insurance, supplies, fuel, fees, staff training, debt payments, and non-capital equipment.

General Fund Key Expenditure Highlights

New Positions

- **Fire Chief** to provide full-time departmental leadership and strategic direction as the Town advances its priority of transitioning to a hybrid department model.
- **Administrative Assistant** to support the Town Manager with day-to-day operations including project management, planning, grants, communications, etc. Budget half year as part-time, then move to full-time in January 2027.
- **Code Enforcement Officer** to address issues such as high grass and weeds, junk and debris, abandoned vehicles, and minimum housing violations through a cost-sharing partnership with the Town of Stoneville.

Employee Compensation and Benefits

- **State Health Plan:** The proposed budget reflects the 2.4% employer surcharge associated with the State Health Plan, which was temporarily waived in FY25–26 but takes effect again beginning July 1, 2026.
- **Retirement Contributions:** The Local Government Employees Retirement System has increased contribution rates:
 - General Fund Employees: **14.44% → 15.19%**
 - Law Enforcement Officers: **16.08% → 17.10%**
 - Employee contributions remain 6%, unchanged for several years.
- **Police Officer Separation Allowance:** Retired officers meeting eligibility receive an **annual separation allowance** until reaching Social Security age. In **FY26-27**, projected costs for six officers total **\$111,362**.

Recruitment & Retention Efforts

The Town remains focused on attracting and retaining professional staff across its **51 positions**, incorporating the following strategies:

- **Merit:** Merit increases up to 3% are based on performance evaluations.
- **Cost of Living Adjustment (COLA):** A **2% COLA increase** is included, based on NCLM's survey showing an average adjustment of 3.40% for municipalities with a population below 2,500 in central North Carolina.
- Police Recruitment Incentives:
 - **\$5,000 sign-on bonus**, distributed incrementally in the first year.
 - **\$2,100 recruitment incentive**, distributed incrementally in the first year.
 - **Overtime pay (time-and-a-half)** for event coverage, budgeted at \$6,100.
- **Insurance After Retirement:** Insurance after retirement with a four tier system based on years of service to Mayodan, effective July 1, 2025. A separate motion outside of the budget will be required to set aside \$50,000, designated as restricted for this purpose.

Insurance & Municipal Contracts

- **Property & Liability Insurance:** Costs expected to increase by 4.5%, split between the General Fund and Water & Sewer Fund.
- **Workers' Compensation Policy:** Projected 17% increase due to increased wages and new positions.
- **Trash & Recycling Services:** In March 2026, Mayodan renewed its contract with Meridian for five years at a 4.8% increase, with the contract expiring June 30, 2031.
- **Solid Waste Tipping Fees:** Increased from \$40.09 to **\$43.13 per ton**.
- **IT Contract:** Biznet Plus provides security and maintenance services at \$52,800, distributed across Administration, Police, Water Treatment Plant, and Water Department budgets.

General Fund Expenditures by Department and Transfers

Governmental

Covers Town Council operations and associated expenses incurred while conducting town business. The Council serves as the legislative and policy-making body, shaping public policy based on community needs.

- **Budget FY25-26:** \$32,700
- **Proposed Budget FY26-27:** \$22,200 (32% decrease)

Administration

Supports general administrative functions, including management, clerk's office, liability insurance, workers' compensation, IT security, and Ruger incentives. Budget also includes contributions to the Arts Council, Mayodan Merchants Association, and Skat Bus. A contingency is included to cover unforeseen expenses. Budget includes a new full-time Administrative Assistant position beginning January 2027.

- **Budget FY25-26:** \$677,100
- **Proposed Budget FY26-27:** \$694,900 (3% increase)

Finance

Oversees compliance with financial laws, management of monetary policies, and daily accounting operations. Budget includes one staff position, a portion of the annual audit, and county tax collection fees.

- **Budget FY25-26:** \$160,500
- **Proposed Budget FY26-27:** \$176,800 (10% increase)

Planning and Code Enforcement

Covers costs related to planning, zoning, and code enforcement, including \$10,000 to host a Lead for NC Fellow for zoning ordinance updates. Budget includes a shared full-time position with Stoneville for code enforcement.

- **Budget FY25-26:** \$81,200
- **Proposed Budget FY26-27:** \$113,700 (40% increase)

Public Buildings

Funds general building maintenance.

- **Budget FY25-26:** \$33,200
- **Proposed Budget FY26-27:** \$17,500 (47% decrease)

Police Department

Supports administration, patrol, detectives, and animal control, ensuring public safety. Budget includes 16 staff positions, reserve officers, law enforcement equipment, liability insurance, and IT maintenance/security. Additional funds are included to allow for over hiring due to upcoming retirements and to increase the officer pay by \$4,000 across the board.

- **Budget FY25-26:** \$1,910,700
- **Proposed Budget FY26-27:** \$2,131,700 (12% increase)



Fire Department

Dedicated to fire protection and emergency response, staffed by one full-time employee, two part-time employees, and 20 volunteers. Includes the addition of a full-time Fire Chief, \$10,000 for a needs assessment, \$15,000 for an interlocal agreement for fire inspections, and \$3,000 for an interlocal agreement to rent one bay at the EMS base.

- **Budget FY25-26:** \$300,100
- **Proposed Budget FY26-27:** \$388,700 (30% increase)

Cemetery

Budgeted separately due to restricted revenues for cemetery maintenance.

- **Budget FY25-26:** \$2,500
- **Proposed Budget FY26-27:** \$1,500 (40% decrease)

Streets Department

Manages street maintenance, lighting, landscaping, and town rights-of-way, including two full-time positions and partial funding for another.

- **Budget FY25-26:** \$333,300
- **Proposed Budget FY26-27:** \$325,500 (2% decrease)

Sanitation

Covers contracted garbage and recycling services through Meridian, along with yard waste removal managed by the town.

- **Budget FY25-26:** \$245,400
- **Proposed Budget FY26-27:** \$248,000 (1% increase)

Parks & Recreation

Maintains town parks and recreational facilities, employing two full-time and six seasonal part-time staff. Budget includes:

- \$168,600 for Madison Mayodan Recreation Commission partnership
- \$36,500 for seasonal part-time to support increased responsibilities during mowing season
- **Budget FY25-26:** \$504,700
- **Proposed Budget FY26-27:** \$477,700 (5% decrease)

Debt Service

Includes all debt-related costs for the General Fund, such as loans for Madison Mayodan Public Library, police vehicles, fire department equipment, and a knuckle boom truck for streets.

- **Budget FY25-26:** \$133,400
- **Proposed Budget FY26-27:** \$107,800 (19% decrease)

Transfer to Capital Reserve

Allocated from General Fund Balance to support one-time expenses in the Capital Improvement Plan.

- **Budget FY25-26:** \$287,300
- **Proposed Budget FY26-27:** \$379,000 (32% increase)

Water & Sewer Operating Budget for FY26-27

Water & Sewer Fund Revenue Sources

- **Water & Sewer Revenue:** \$3,555,000

- **Pretreatment Analysis:** \$1,800
- **Cut Off Charges:** \$15,000
- **Interest Earned - Investments:** \$150,000
- **Water & Sewer Tap Fees:** \$40,000
- **Appropriation from Fund Balance to CIP:** \$645,200

Total Estimated Revenues: \$4,407,000

Key Expenditure Highlights

No Rate Increase Proposed

The Town has completed a water and sewer rate analysis through the School of Government Environmental Finance Center.

Annual Bulk Rate Adjustment

Each year, operational costs at the Water and Sewer Plant determine bulk water and sewer rates for Stoneville, Madison, and Rockingham County. New rates take effect January 1 annually:

- Water rates: Increased from \$3.98 to \$4.22 per 1,000 gallons (6.03% increase)
- Sewer rates: Increased from \$3.28 to \$3.66 per 1,000 gallons (11.59% increase)

New Full-Time Positions

- **Public Works Administrative Assistant/Utility Billing Specialist** to provide administrative support to the Public Works Department while assisting the Finance Department with utility billing operations, including customer account management, payment processing, customer service, etc.
- **Backup ORC #3** to provide part-time support for the Wastewater Treatment Plant.

Water & Sewer Fund Expenses by Department and Transfers

Water Department

This department maintains and repairs town infrastructure, including water lines. The budget covers four staff positions, routine maintenance and repair, IT security, and annual audit expenses.

- **Budget FY25-26:** \$817,900
- **Proposed Budget FY26-27:** \$838,800 (3% increase)

Water Treatment Plant

Responsible for ensuring clean drinking water and maintaining quality standards, this budget supports five full-time and one part-time staff, liability insurance, workers' compensation, IT security, sludge removal (\$160,000), and maintenance on sedimentation basin (\$30,000).

- **Budget FY25-26:** \$931,300
- **Proposed Budget FY26-27:** \$1,233,100 (32% increase)

Sewer Department

Tasked with sewer infrastructure maintenance and repair, the budget includes five staff positions, liability insurance, workers' compensation, and equipment upkeep.

- **Budget FY25-26:** \$588,100
- **Proposed Budget FY26-27:** \$681,500 (16% increase)

Wastewater Treatment Plant

Treats wastewater for Mayodan, Madison, Stoneville, and Rockingham County, ensuring compliance with state regulations. Budget includes three full-time positions, one part-time position, liability insur-



ance, workers' compensation, IT security, sludge removal (\$140,000), lab testing (\$45,000), and chemicals (\$50,000).

- **Budget FY25-26:** \$696,500
- **Proposed Budget FY26-27:** \$960,400 (38% increase)

Debt Service

Includes payments for the Public Works Building.

- **Budget FY25-26:** \$48,000
- **Proposed Budget FY26-27:** \$48,000 (0% change)

Transfer to Capital Reserve

A \$695,200 appropriation is recommended to fund small capital projects.

Contingency & General Fund Balance

The contingency line is budgeted at \$30,000 under Administration. The goal is to set aside approximately 1% of expected General Fund revenues for this purpose.

Fund Balance & Fiscal Stability

Mayodan aims to maintain an unassigned fund balance of at least 40% of next year's budgeted expenditures with a goal of maintaining 65%, ensuring financial preparedness for unforeseen circumstances. As of June 30, 2025, the unassigned fund balance was \$2,580,825, or 66.08% of the FY24-25 budget.

Special Revenue Funds

Mayodan will allocate special funds to specific projects and operations.

Powell Bill Fund

Provides state financial assistance for municipal street maintenance, funded by motor fuel taxes and Highway Trust Fund proceeds. Funds are distributed based on town-maintained street mileage.

- **Budget FY25-26:** \$100,360
- **Proposed Budget FY26-27:** \$221,000 (120% increase)

Drug Forfeiture Fund

Exclusively supports Police Department initiatives using funds from drug-related forfeitures.

- **Budget FY25-26:** \$0
- **Proposed Budget FY26-27:** \$0 (0% change)

Capital Improvement Plan (CIP)

Mayodan is proud to continue its Capital Improvement Plan (CIP), with a recommended budget of \$5,566,000 for FY26-27.

CIPs provide long-term infrastructure and equipment planning for municipalities, typically spanning 4 to 10 years. Mayodan is adopting a five-year CIP, re-evaluated and re-adopted annually alongside the operating budget.

General Fund-Funded Projects

- Washington Mills Park
- Library Conversion to Town Hall

- Multi-Use Path along US 220 Business
- Capital Projects
- Farris Memorial Park Trail Expansion

Multi-Year CIP Funds for FY26-27

Washington Mills Park Fund (\$1,020,000) – Includes pickleball and basketball courts, walking/biking trails, and two river accesses. This year’s contribution to the fund is recognizing grant revenues awarded to the town through PARTF, LWCF, WRDG, and AARP. Engineering plans are 70% complete, with construction expected to start fall 2026.

Town Hall & PD Conversions (\$150,000) – The Town Hall design is complete and moving forward to permitting. Estimate includes \$100,000 for Town Hall office furniture and \$50,000 for the Police Department renovation/expansion design. Additional expenses are anticipated in future years for PD renovation/expansion.

Multi-Use Path US 220 Business Fund (\$2,090,000) – Part 1) The Town of Mayodan is advancing a multi-use path project along US 220 Business that will connect downtown Mayodan to Mayo River State Park through a greenway, with an overall anticipated project cost of \$8.5 million. The Town’s required local match totals \$1,585,600, of which \$1,429,600 will be covered through a federal toll credit grant, leaving a remaining Town obligation of \$156,000 to be funded through municipal funds. Town staff will be directly responsible for managing three critical phases of the project: design and engineering, utilities relocation, and right-of-way acquisition. The Town has already demonstrated its financial commitment by setting aside \$70,000 of the \$156,000 match, with the remaining \$86,000 to be designated in the FY26-27 budget. The total amount included in the budget to fund all three staff-managed phases is \$2,090,000.

Part 2) Madison-Mayodan Recreation Center ADA Accessible Walkway (\$221,800) – The Town of Mayodan, in partnership with the Rockingham Health Collaborative, is advancing Phase 1 of an ADA accessible walkway project at the Madison-Mayodan Recreation Center. Funding has been secured and the project is entering the design phase, with the project anticipated to be completed within one year. This investment will improve accessibility and connectivity for all residents and visitors to one of the community’s most-used recreational facilities, reflecting the Town’s ongoing commitment to inclusive public spaces and community health.

Capital Projects Fund (\$1,833,000) – Supports a range of critical infrastructure and equipment needs across multiple departments. Funding includes \$10,000 for updates to the Fire Department’s fire alarm system and the creation of an overnight sleeping area; \$1,700,000 to finance an aerial ladder truck, representing the Fund’s largest investment and a significant enhancement to the department’s emergency response capabilities; \$65,000 for one police vehicle; \$47,000 for one Parks Department crew leader truck; and \$11,000 for a CAD 911 system conversion for the Police Department.

Farris Memorial Park Trail Expansion Fund (\$251,200) – The Town of Mayodan has been awarded a Great Trails State Program Grant in the amount of \$251,200 to fund the expansion of mountain biking trails at Farris Memorial Park. This exciting investment will add 5 miles of new natural surface trail to the park’s existing network, further establishing Farris Memorial Park as a premier outdoor recreation destination for residents and visitors alike. All preliminary environmental approvals have been secured and the grant agreement has been executed, positioning the project for a timely launch. The Town will host a groundbreaking ceremony to mark this milestone before construction begins, celebrating the community investment in parks, recreation, and active transportation infrastructure that enhances quality of life in Mayodan.



Water & Sewer Capital Improvement Plan (CIP)

Mayodan's FY26-27 budget funds key infrastructure upgrades to support future growth and system reliability, with a recommended budget of \$1,945,200 for FY26-27.

Funded Projects

- Wastewater Treatment Plant Improvements
- US 220 Sewer Force Main Upgrade
- Mayo Island Sewer Access
- Water & Sewer Capital Projects
- Water Main Replacement

Multi-Year Funds in FY26-27 CIP

WWTP Improvements Fund (\$0) – The Wastewater Treatment Plant (WWTP) improvement project is currently underway and is anticipated to be completed in early 2027. In addition to the core scope of work, the project has been expanded to include three high-priority capital improvements. These additions include the installation of an Effluent Metering Flume (\$350,000), which will resolve existing metering issues and provide accurate measurement of flow leaving the plant; a Bypass Connection for the Rockingham County Forcemain (\$245,000), which will allow operators to bypass the headworks entirely during repairs or maintenance; and Actuating Valves for the Sludge Forcemain (\$200,000), which will replace existing manual plug valves with electronically controlled actuated valves integrated into the SCADA system. These three improvements are estimated at \$795,000 and will be funded through existing revenues in the project.

US 220 Sewer Force Main Upgrade Fund (\$0) – Project will be completed in conjunction with the North Carolina Department of Transportation's I-5898 project. As part of this effort, NCDOT will upsize the Town's existing 6-inch sewer force main to a 10-inch line, a proactive investment designed to accommodate future growth and prevent potential capacity issues. The Town is responsible for the betterment cost associated with the upsizing, totaling \$320,700, which has been paid to NCDOT as part of the agreement.

Mayo Island Sewer Access Fund (\$0) – The Mayo Island Sewer Access project, originally funded by a \$500,000 Parks and Recreation Trust Fund (PARTF) grant, has received an extension to the grant deadline through December 31, 2027. As the project has progressed, it has been determined that an additional \$1,000,000 will be required to complete the work, bringing the total project cost to \$1,500,000. With an estimated construction timeline of 18 months, timely initiation of the project will be critical to meeting the extended grant deadline.

Water & Sewer Capital Projects Fund (\$645,200) – Supports critical infrastructure needs, including:

- \$30,000 for Wall Lumber fire line removal
- \$65,000 for a Public Works vehicle
- \$20,000 for a finish water motor and \$7,200 for a PH meter (WTP)
- \$105,000 for Cedar Mountain Tank mixer
- \$60,000 for WTP water intake study
- \$295,000 for WWTP improvements
- \$13,000 for a Hach sampler
- \$50,000 for a WWTP vehicle

Water Main Replacement Fund (\$1,300,000) – The Town of Mayodan is proposing to finance the replacement of the water main along 2nd Avenue from Madison Street to Roosevelt Street. This project addresses one of the Town's oldest water distribution lines and represents a critical investment in long-term system reliability, reduced maintenance costs, and improved service delivery to customers. Design is complete

and a cost estimate has been established, positioning the project for an efficient path to construction. The \$1,300,000 project is anticipated to be financed, with a three-year timeline that will allow staff to work with the Local Government Commission on financing approval, complete the bidding process, and execute construction.

Acknowledgment

Thank you to the Town Council for your leadership and guidance throughout the FY26-27 budget process. Addressing the service and program needs of our community remains a top priority, and this budget reflects not only sound financial management but deliberate progress toward the strategic priorities this Council has set for Mayodan's future.

Respectfully Submitted,

A handwritten signature in black ink that reads "Melody Shuler".

Melody Shuler, Town Manager



Section 2. Operating Budget

General Fund: Revenues

Revenues	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
Current FY Ad Valorem	\$2,226,721.00	\$2,325,000.00	\$2,450,000.00	
Prior Years Ad Valorem	\$0.00	\$12,000.00	\$12,000.00	
Motor Vehicle Property Tax	\$112,491.00	\$150,000.00	\$163,000.00	
Tax Penalties & Interest	\$1,950.00	\$5,000.00	\$5,000.00	
Sales & Use Tax	\$885,000.00	\$880,000.00	\$905,000.00	
Franchise Tax	\$295,000.00	\$320,000.00	\$325,000.00	
Interest Earned - Investments	\$65,896.00	\$80,000.00	\$80,000.00	
Law Enf/ABC Store Dist	\$16,180.00	\$13,700.00	\$13,600.00	
Fire District Revenue	\$117,000.00	\$129,100.00	\$161,800.00	
Parks & Recreation Revenue	\$27,275.00	\$30,200.00	\$32,000.00	
Planning/Code Enf Fees & Revenue	\$2,500.00	\$5,000.00	\$30,700.00	
Solid Waste Fees & Revenue	\$226,100.00	\$239,000.00	\$280,000.00	
W/S Admin Fees	\$187,000.00	\$194,000.00	\$216,000.00	
Other Miscellaneous	\$3,250.00	\$2,800.00	\$2,500.00	
Donations	\$12,400.00	\$12,400.00	\$12,400.00	
Grant Revenues	\$26,000.00	\$4,600.00	\$0.00	
Cemetery Sales & Interest	\$11,500.00	\$12,000.00	\$17,000.00	
Loan Proceeds	\$600,000.00	\$0.00	\$0.00	
Powell Bill Aid	\$86,000.00	\$0.00	\$0.00	
Transfer from Restricted Funds	\$198,915.00	\$0.00	\$0.00	
Appropriation from FB	\$180,415.00	\$287,300.00	\$379,000.00	
Total General Fund Revenues	\$5,281,593.00	\$4,702,100.00	\$5,085,000.00	\$0.00

Special Fund: Revenues

Revenues	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
Powell Bill Fund	\$0.00	\$100,360.00	\$221,000.00	
Drug Forfeiture Fund	\$0.00	\$0.00	\$0.00	
Total Special Fund Revenues	\$0.00	\$100,360.00	\$221,000.00	\$0.00
Total Operating Revenues	\$3,973,280.88	\$5,281,593.00	\$5,306,000.00	\$0.00



General Fund: Expenditures

Expenditures	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
Governmental	\$21,637.00	\$32,700.00	\$22,200.00	
Administration	\$637,857.00	\$677,100.00	\$694,900.00	
Finance	\$235,125.00	\$160,500.00	\$176,800.00	
Planning & Code Enforcement	\$55,000.00	\$81,200.00	\$113,700.00	
Public Buildings	\$186,307.00	\$33,200.00	\$17,500.00	
Police	\$2,170,460.00	\$1,910,700.00	\$2,131,700.00	
Fire	\$458,983.00	\$300,100.00	\$388,700.00	
Cemetery	\$0.00	\$2,500.00	\$1,500.00	
Streets	\$795,850.00	\$333,300.00	\$325,500.00	
Sanitation	\$247,792.00	\$245,400.00	\$248,000.00	
Parks & Recreation	\$472,582.00	\$504,700.00	\$477,700.00	
Debt Service	\$0.00	\$133,400.00	\$107,800.00	
Transfer to Capital Reserve	\$0.00	\$287,300.00	\$379,000.00	
Total General Fund Expenditures	\$5,281,593.00	\$4,702,100.00	\$5,085,000.00	\$0.00

Special Fund: Expenditures

Expenditures	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
Powell Bill Fund	\$0.00	\$100,360.00	\$221,000.00	
Drug Forfeiture Fund	\$0.00	\$0.00	\$0.00	
Total Special Fund Expenditures	\$0.00	\$100,360.00	\$221,000.00	\$0.00

Total Operating Expenditures	\$5,281,593.00	\$4,802,460.00	\$5,306,000.00	\$0.00
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Department Budgets

Governmental

Expenditures	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
10-5100-416 Elected Officials	\$11,856.00	\$11,900.00	\$11,900.00	
10-5100-421 FICA	\$907.00	\$1,000.00	\$1,000.00	
10-5100-425 Health & Life Insurance	\$2,824.00	\$3,100.00	\$3,200.00	
10-5100-511 Professional Services	\$0.00	\$2,600.00	\$0.00	
10-5100-513 Development & Travel	\$5,500.00	\$7,600.00	\$5,400.00	
10-5100-551 Supplies	\$550.00	\$1,200.00	\$700.00	
10-5100-574 Election Expenses	\$0.00	\$5,300.00	\$0.00	
Total	\$21,637.00	\$32,700.00	\$22,200.00	\$0.00



Administration

Expenditures	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
10-5210-411 FT Regular Wages	\$87,620.00	\$201,400.00	\$236,700.00	
10-5210-421 FICA	\$8,400.00	\$15,800.00	\$18,500.00	
10-5210-422 Unemployment Insurance	\$2,000.00	\$2,500.00	\$2,000.00	
10-5210-423 LGERS Pension	\$14,385.00	\$29,100.00	\$36,000.00	
10-5210-424 401K	\$5,250.00	\$10,100.00	\$12,000.00	
10-5210-425 Health & Life Insurance	\$31,068.00	\$26,100.00	\$39,500.00	
10-5210-426 Workers' Compensation	\$38,392.00	\$41,000.00	\$53,200.00	
10-5210-429 Other Allowances	\$0.00	\$0.00	\$1,600.00	
10-5210-511 Professional Services	\$27,000.00	\$61,300.00	\$77,500.00	
10-5210-512 Contractual Services	\$12,380.00	\$0.00	\$0.00	
10-5210-513 Staff Development & Travel	\$13,800.00	\$12,600.00	\$7,800.00	
10-5210-514 Uniforms	\$0.00	\$200.00	\$0.00	
10-5210-515 Advertising	\$0.00	\$20,600.00	\$10,500.00	
10-5210-517 Drug/Background	\$450.00	\$300.00	\$0.00	
10-5210-522 Maint & Rep - Bldg & Gn ds	\$0.00	\$300.00	\$400.00	
10-5210-523 Maint & Rep - Equip	\$3,500.00	\$0.00	\$0.00	
10-5210-525 Property & Liability	\$43,843.00	\$52,300.00	\$50,300.00	
10-5210-526 Utilities & Communication	\$16,350.00	\$24,600.00	\$25,200.00	
10-5210-533 Contributions	\$102,100.00	\$94,700.00	\$37,200.00	
10-5210-534 Dues & Subscriptions	\$41,337.00	\$27,200.00	\$28,400.00	
10-5210-535 Postage & Printing	\$2,500.00	\$4,000.00	\$4,000.00	
10-5210-551 Supplies	\$4,000.00	\$4,000.00	\$5,000.00	
10-5210-553 Fuel	\$0.00	\$5,000.00	\$5,000.00	
10-5210-561 Capital Outlay	\$70,000.00	\$0.00	\$6,700.00	
10-5210-564 Debt Service Principal	\$17,082.00	\$0.00	\$0.00	
10-5210-566 Lease - Principal	\$3,900.00	\$3,900.00	\$5,000.00	
10-5210-577 Contingency	\$90,000.00	\$38,000.00	\$32,400.00	
10-5210-579 Miscellaneous	\$2,500.00	\$2,100.00	\$0.00	
Total	\$637,857.00	\$677,100.00	\$694,900.00	\$0.00

Finance

Expenditures	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
10-5220-411 FT Regular Wages	\$157,837.00	\$83,000.00	\$95,200.00	
10-5220-421 FICA	\$12,075.00	\$6,400.00	\$7,300.00	
10-5220-423 LGERS Pension	\$21,625.00	\$12,000.00	\$14,500.00	
10-5220-424 401K	\$7,892.00	\$4,200.00	\$4,800.00	
10-5220-425 Health & Life Insurance	\$18,196.00	\$9,200.00	\$12,800.00	
10-5220-429 Other Allowances	\$0.00	\$0.00	\$600.00	
10-5220-511 Professional Services	\$0.00	\$22,900.00	\$20,000.00	
10-5220-513 Staff Development & Travel	\$5,000.00	\$2,500.00	\$2,300.00	
10-5220-526 Utilities & Communication	\$0.00	\$600.00	\$0.00	
10-5220-532 Bank Fees	\$0.00	\$0.00	\$0.00	
10-5220-534 Dues & Subscription	\$0.00	\$800.00	\$400.00	
10-5220-537 Collection Fee	\$10,000.00	\$16,800.00	\$17,300.00	
10-5220-551 Supplies	\$0.00	\$800.00	\$600.00	
10-5220-579 Miscellaneous	\$2,500.00	\$1,300.00	\$1,000.00	
Total	\$235,125.00	\$160,500.00	\$176,800.00	\$0.00



Planning & Code Enforcement

Expenditures	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
10-5610-411 FT Regular Wages	\$0.00	\$0.00	\$42,000.00	
10-5610-421 FICA	\$0.00	\$0.00	\$3,300.00	
10-5610-423 LGERS Pension	\$0.00	\$0.00	\$6,400.00	
10-5610-424 401K	\$0.00	\$0.00	\$2,100.00	
10-5610-425 Health & Life Insurance	\$0.00	\$0.00	\$11,200.00	
10-5610-429 Other Allowances	\$0.00	\$0.00	\$600.00	
10-5610-454 Professional Services	\$25,000.00	\$20,000.00	\$18,000.00	
10-5610-512 Contractual Services	\$30,000.00	\$27,100.00	\$2,500.00	
10-5610-513 Staff Development & Travel	\$0.00	\$1,400.00	\$1,700.00	
10-5610-514 Uniforms	\$0.00	\$0.00	\$200.00	
10-5610-515 Advertising	\$0.00	\$1,900.00	\$1,800.00	
10-5610-524 Maint & Repair - Vehicles	\$0.00	\$0.00	\$1,000.00	
10-5610-535 Postage & Printing	\$0.00	\$0.00	\$0.00	
10-5610-538 Penalties & Fines	\$0.00	\$30,000.00	\$20,000.00	
10-5610-551 Supplies	\$0.00	\$800.00	\$1,400.00	
10-5610-553 Fuel	\$0.00	\$0.00	\$1,500.00	
Total	\$55,000.00	\$81,200.00	\$113,700.00	\$0.00

Public Buildings

Expenditures	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
10-5720-522 Maint & Rep - Bldg & GnDs	\$26,500.00	\$21,500.00	\$10,000.00	
10-5720-526 Utilities & Communication	\$7,800.00	\$8,500.00	\$4,300.00	
10-5720-551 Supplies	\$4,500.00	\$3,200.00	\$3,200.00	
10-5720-555 Safety	\$2,000.00	\$0.00	\$0.00	
10-5720-561 Capital Outlay	\$145,507.00	\$0.00	\$0.00	
10-5720-575 Special Activities	\$0.00	\$0.00	\$0.00	
Total	\$186,307.00	\$33,200.00	\$17,500.00	\$0.00

Police

Expenditures	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
10-5300-411 FT Regular Wages	\$973,082.00	\$1,013,500.00	\$1,153,200.00	
10-5300-412 PT Regular Wages	\$20,324.00	\$25,500.00	\$20,600.00	
10-5300-421 FICA	\$82,515.00	\$87,300.00	\$98,400.00	
10-5300-423 LGERS Pension	\$146,352.00	\$163,000.00	\$197,200.00	
10-5300-424 401K	\$48,655.00	\$50,700.00	\$57,700.00	
10-5300-425 Health & Life Insurance	\$204,465.00	\$228,700.00	\$312,900.00	
10-5300-429 Other Allowances	\$85,205.00	\$101,500.00	\$111,400.00	
10-5300-511 Professional Services	\$13,600.00	\$19,800.00	\$19,700.00	
10-5300-512 Contractual Services	\$21,000.00	\$24,000.00	\$13,700.00	
10-5300-513 Staff Development & Travel	\$8,250.00	\$9,700.00	\$9,400.00	
10-5300-514 Uniforms	\$8,500.00	\$9,300.00	\$8,000.00	
10-5300-517 Drug/Background	\$1,600.00	\$3,600.00	\$1,300.00	
10-5300-522 Maint & Rep - Bldgs	\$2,000.00	\$1,700.00	\$1,400.00	
10-5300-523 Maint & Rep - Equip	\$3,000.00	\$3,000.00	\$2,000.00	
10-5300-524 Maint & Rep - Vehicles	\$25,000.00	\$35,900.00	\$20,000.00	
10-5300-525 Property & Liability	\$15,862.00	\$24,000.00	\$26,000.00	
10-5300-526 Utilities & Communication	\$18,350.00	\$22,600.00	\$25,000.00	
10-5300-533 Contributions	\$1,500.00	\$1,500.00	\$2,500.00	
10-5300-534 Dues & Subscriptions	\$2,000.00	\$2,100.00	\$2,500.00	
10-5300-551 Supplies	\$17,500.00	\$41,800.00	\$7,100.00	
10-5300-554 Fuel	\$30,000.00	\$30,000.00	\$25,000.00	
10-5300-561 Capital Outlay	\$413,200.00	\$6,500.00	\$11,000.00	
10-5300-566 Lease Principle	\$0.00	\$0.00	\$2,500.00	
10-5300-575 Special Activities	\$2,000.00	\$2,000.00	\$2,000.00	
10-5300-579 Miscellaneous	\$25,500.00	\$0.00	\$0.00	
10-5300-581 Investigations	\$1,000.00	\$3,000.00	\$1,200.00	
Total	\$2,170,460.00	\$1,910,700.00	\$2,131,700.00	\$0.00



Fire

Expenditures	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
10-5400-411 FT Regular Wages	\$71,712.00	\$57,750.00	\$119,000.00	
10-5400-412 PT Regular Wages	\$81,000.00	\$90,000.00	\$100,000.00	
10-5400-421 FICA	\$7,300.00	\$11,300.00	\$16,800.00	
10-5400-423 LGERS Pension	\$0.00	\$6,800.00	\$18,100.00	
10-5400-424 401K	\$0.00	\$2,400.00	\$6,000.00	
10-5400-425 Health & Life Insurance	\$0.00	\$9,000.00	\$21,700.00	
10-5400-427 Fireman's Pension Fees	\$1,300.00	\$1,300.00	\$1,300.00	
10-5400-429 Other Allowances	\$0.00	\$0.00	\$600.00	
10-5400-511 Professional Services	\$0.00	\$5,000.00	\$10,000.00	
10-5400-512 Contractual Services	\$0.00	\$15,600.00	\$18,600.00	
10-5400-513 Staff Development & Travel	\$11,200.00	\$3,000.00	\$2,600.00	
10-5400-514 Uniforms	\$11,500.00	\$18,500.00	\$14,000.00	
10-5400-517 Drug/Background	\$0.00	\$3,200.00	\$3,200.00	
10-5400-522 Maint & Rep - Bldgs	\$11,500.00	\$0.00	\$2,000.00	
10-5400-523 Maint & Rep - Equip	\$18,500.00	\$19,500.00	\$11,800.00	
10-5400-524 Maint & Rep - Vehicles	\$15,000.00	\$15,000.00	\$15,000.00	
10-5400-525 Property & Liability	\$2,825.00	\$3,500.00	\$3,500.00	
10-5400-526 Utilities & Communication	\$8,000.00	\$7,600.00	\$9,500.00	
10-5400-534 Dues & Subscriptions	\$1,200.00	\$1,200.00	\$1,000.00	
10-5400-551 Supplies	\$158,750.00	\$23,600.00	\$10,000.00	
10-5400-553 Fuel	\$4,500.00	\$5,500.00	\$3,000.00	
10-5400-561 Capital Outlay	\$54,696.00	\$0.00	\$1,000.00	
10-5400-579 Miscellaneous	\$0.00	\$500.00	\$0.00	
Total	\$458,983.00	\$300,100.00	\$388,700.00	\$0.00

Streets

Expenditures	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
10-5740-411 FT Regular Wages	\$95,722.00	\$107,500.00	\$108,100.00	
10-5740-412 Part Time Wages	\$0.00	\$0.00	\$5,000.00	
10-5740-421 FICA	\$7,323.00	\$8,300.00	\$8,700.00	
10-5740-423 LGERS Pension	\$12,087.00	\$14,500.00	\$16,500.00	
10-5740-424 401K	\$4,412.00	\$5,000.00	\$5,500.00	
10-5740-425 Health & Life Insurance	\$18,177.00	\$18,400.00	\$22,200.00	
10-5740-512 Contractual Services	\$0.00	\$0.00	\$6,100.00	
10-5740-513 Staff Development & Travel	\$0.00	\$0.00	\$0.00	
10-5740-514 Uniforms	\$1,000.00	\$1,200.00	\$2,300.00	
10-5740-521 Maint & Rep - Infra	\$43,000.00	\$43,000.00	\$29,000.00	
10-5740-522 Maint & Rep - Bldgs	\$1,200.00	\$0.00	\$1,000.00	
10-5740-523 Maint & Rep - Equip	\$10,000.00	\$10,000.00	\$9,900.00	
10-5740-524 Maint & Rep - Vehicles	\$15,000.00	\$13,000.00	\$7,000.00	
10-5740-526 Utilities & Communication	\$55,125.00	\$58,400.00	\$64,400.00	
10-5740-551 Supplies	\$28,000.00	\$37,000.00	\$30,000.00	
10-5740-553 Fuel	\$9,000.00	\$10,000.00	\$5,500.00	
10-5740-561 Capital Outlay	\$492,304.00	\$0.00	\$0.00	
10-5740-575 Special Events	\$0.00	\$7,000.00	\$4,000.00	
10-5740-579 Miscellaneous	\$3,500.00	\$0.00	\$300.00	
Total	\$795,850.00	\$333,300.00	\$325,500.00	\$0.00



Cemetery

Expenditures	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
10-5730-579 Cemetery Expense	\$0.00	\$2,500.00	\$1,500.00	
10-5730-561 Cemetery Capital Outlay	\$0.00	\$0.00	\$0.00	
Total	\$0.00	\$2,500.00	\$1,500.00	\$0.00

Sanitation

Expenditures	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
10-5750-425 Health & Life Insurance	\$5,332.00	\$0.00	\$0.00	
10-5750-512 Contractual Services	\$172,500.00	\$190,000.00	\$224,000.00	
10-5750-551 Supplies	\$20,000.00	\$10,000.00	\$10,000.00	
10-5750-553 Fuel	\$31,610.00	\$32,200.00	\$3,000.00	
10-5750-561 Capital Outlay	\$13,350.00	\$7,700.00	\$6,000.00	
10-5750-576 Landfill Tipping Fees	\$5,000.00	\$5,500.00	\$5,000.00	
Total	\$247,792.00	\$245,400.00	\$248,000.00	\$0.00

Debt Service

Expenditures	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
10-6000-564 Debt Service Principal	\$0.00	\$116,700.00	\$95,000.00	
10-6000-565 Debt Service Interest	\$0.00	\$16,700.00	\$12,800.00	
Total	\$0.00	\$133,400.00	\$107,800.00	\$0.00

Parks & Recreation

Expenditures	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
10-5510-411 FT Regular Wages	\$117,785.00	\$126,000.00	\$132,400.00	
10-5510-412 PT Regular Wages	\$35,000.00	\$25,000.00	\$36,500.00	
10-5510-421 FICA	\$11,556.00	\$11,600.00	\$13,000.00	
10-5510-423 LGERS Pension	\$15,900.00	\$18,200.00	\$20,100.00	
10-5510-424 401K	\$5,803.00	\$6,300.00	\$6,700.00	
10-5510-425 Health & Life Insurance	\$33,715.00	\$35,000.00	\$45,300.00	
10-5510-513 Staff Development & Travel	\$0.00	\$1,500.00	\$1,100.00	
10-5510-514 Uniforms	\$1,250.00	\$1,200.00	\$2,000.00	
10-5510-515 Advertising	\$500.00	\$500.00	\$0.00	
10-5510-522 Maint & Rep - Bldgs & Grds	\$40,300.00	\$42,300.00	\$19,500.00	
10-5510-523 Maint & Rep - Equip	\$3,500.00	\$4,500.00	\$3,500.00	
10-5510-524 Maint & Rep - Vehicles	\$3,000.00	\$4,100.00	\$1,500.00	
10-5510-526 Utilities & Communication	\$10,270.00	\$12,100.00	\$12,700.00	
10-5510-533 Contributions	\$158,503.00	\$158,600.00	\$168,600.00	
10-5510-551 Supplies	\$2,300.00	\$10,400.00	\$2,700.00	
10-5510-553 Fuel	\$5,300.00	\$5,000.00	\$3,500.00	
10-5510-556 Purchases for Resale	\$3,500.00	\$4,300.00	\$1,500.00	
10-5510-561 Capital Outlay	\$19,500.00	\$23,300.00	\$0.00	
10-5510-575 Special Activities	\$500.00	\$500.00	\$500.00	
10-5510-579 Miscellaneous	\$1,500.00	\$1,000.00	\$1,100.00	
10-5510-601 Other Town Parks	\$2,900.00	\$13,300.00	\$5,500.00	
Total	\$472,582.00	\$504,700.00	\$477,700.00	\$0.00



Section 3. Special Revenue Funds

Powell Bill Fund

Revenues	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
20-4311 Interest Earned on Investment	\$0.00	\$4,500.00	\$4,500.00	
20-4280 Powell Bill Aid	\$0.00	\$95,860.00	\$95,860.00	
20-3220 Transfer from Restricted PB	\$0.00	\$0.00	\$120,640.00	
Totals	\$0.00	\$100,360.00	\$221,000.00	\$0.00
Expenitures				
20-5740-572 Powell Bill Expenses	\$0.00	\$100,360.00	\$221,000.00	
Totals	\$0.00	\$100,360.00	\$221,000.00	\$0.00

Drug Forfeiture Fund

Revenues	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
32-4532 Police Confiscations	\$0.00	\$0.00	\$0.00	
32-4311 Interest Earning on Investments	\$0.00	\$0.00	\$0.00	
Totals	\$0.00	\$0.00	\$0.00	\$0.00
Expenitures				
32-5300-710 Police Drug Forfeiture Exp	\$0.00	\$0.00	\$0.00	
Totals	\$0.00	\$0.00	\$0.00	\$0.00



Section 4. Operating Budget Ordinance

ORDINANCE NO. 2026-02

TOWN OF MAYODAN, NC
OPERATING BUDGET ORDINANCE FISCAL YEAR 2026-2027

BE IT ORDAINED by the Mayodan Town Council in accordance with the North Carolina Budget and Fiscal Control Act:

SECTION 1: REVENUES

The following anticipated revenues are hereby appropriated for the Town of Mayodan and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

General Fund Revenues

- Real & Personal Property Tax: \$2,450,000
- Prior Years' Taxes, Penalties, and Interest: \$17,000
- Motor Vehicle Tax: \$163,000
- Sales & Use Tax: \$905,000
- Franchise Tax: \$325,000
- Other Revenues: \$846,000
- Appropriation from Fund Balance to CIP: \$379,000

Total: \$5,085,000

Special Fund Revenues

- Powell Bill Fund: \$221,000
- Drug Forfeiture Fund: \$0

Total: \$221,000

TOTAL REVENUES: \$5,306,000

SECTION 2: EXPENDITURES

The following amounts are hereby appropriated for the operational expenditures of the Town of Mayodan for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

General Fund Expenditures

- Governmental: \$22,200
- Administration: \$694,900
- Finance: \$176,800
- Planning & Code Enforcement: \$113,700
- Public Buildings: \$17,500
- Police: \$2,131,700
- Fire: \$388,700
- Cemetery: \$1,500
- Streets: \$325,500
- Sanitation: \$248,000
- Parks & Recreation: \$477,700
- Debt Service: \$107,800
- Transfer to Capital Reserve: \$379,000

Total: \$5,085,000



Special Fund Expenditures

- Powell Bill Fund: \$221,000
- Drug Forfeiture Fund: \$0

Total: \$221,000

TOTAL EXPENDITURES: \$5,306,000

SECTION 3: LEVY OF TAXES

An ad valorem tax rate of \$0.665 per one hundred dollars (\$100) valuation of taxable property, as listed for taxes January 2026, is hereby levied and established as the official tax rate for the Town of Mayodan for Fiscal Year 2026-2027. Said rate is based on a total projected valuation of \$365,918,547 and an estimated collection of 99%.

SECTION 4: FEE SCHEDULE

The fee schedule is hereby incorporated into this ordinance and is approved, effective July 1, 2026. From time to time, amendments to this schedule to cover costs for designated services may be approved by the Town Council.

SECTION 5: BUDGETARY CONTROL

The Town Manager is hereby authorized to transfer appropriations as contained herein under the following conditions:

1. Transfer amounts between line-item expenditures within the same fund and provide a report to the Town Council.
2. May not transfer any amounts between funds, except as approved by the Town Council through a Budget Ordinance amendment.

SECTION 6: ENCUMBRANCES

Appropriation herein authorized and shall have the amount of outstanding encumbrances as of June 30, 2026 added to each appropriation, as it appears in order to account for the expenditures in the Fiscal Year they are paid.

SECTION 7: AVAILABILITY

Copies of the Annual Budget shall be kept on file in the Town Clerk's office and shall be furnished to the Town Staff and the Town Council to provide direction in the collection of revenues and disbursement of funds.

THIS ORDINANCE SHALL BECOME EFFECTIVE UPON ITS ADOPTION AND APPROVAL.

Adopted this 8th day of June 2026.

Dwight Lake, Mayor

Attest:

Seal

Sarah Hopper, Town Clerk

Section 5. Water & Sewer Budget

Water & Sewer Fund: Revenues

Revenues	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
Water & Sewer Revenue	\$3,053,000.00	\$3,385,000.00	\$3,555,000.00	
Pretreatment Analysis	\$1,800.00	\$1,800.00	\$1,800.00	
Cut Off Charges	\$20,000.00	\$15,000.00	\$15,000.00	
Interest Earned - Investments	\$37,124.00	\$175,000.00	\$150,000.00	
Water & Sewer Tap Fees	\$36,000.00	\$50,000.00	\$40,000.00	
Interlocal Capital Projects Proceeds	\$0.00	\$0.00	\$0.00	
Grant Revenues	\$0.00	\$0.00	\$0.00	
Appropriation from FB	\$0.00	\$320,700.00	\$645,200.00	
Total W&S Fund Revenues	\$3,147,924.00	\$3,947,500.00	\$4,407,000.00	\$0.00

Water & Sewer Fund: Expenses

Expenses	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
Water Department	\$966,939.00	\$817,900.00	\$838,800.00	
Water Treatment Plant	\$940,230.00	\$931,300.00	\$1,233,100.00	
Sewer Department	\$564,472.00	\$588,100.00	\$681,500.00	
Wastewater Treatment Plant	\$676,283.00	\$696,500.00	\$960,400.00	
Debt Service	\$0.00	\$48,000.00	\$48,000.00	
Transfer to Capital Reserve	\$0.00	\$865,700.00	\$645,200.00	
Total W&S Fund Expenses	\$3,147,924.00	\$3,947,500.00	\$4,407,000.00	\$0.00
Total W&S Budget	\$3,147,924.00	\$3,947,500.00	\$4,407,000.00	\$0.00



Water Department

Expenses	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
51-5820-411 FT Regular Wages	\$257,120.00	\$316,600.00	\$291,000.00	
51-5820-421 FICA	\$19,670.00	\$24,300.00	\$22,300.00	
51-5820-423 LGERS Pension	\$35,226.00	\$41,300.00	\$41,700.00	
51-5820-424 401K	\$12,856.00	\$14,300.00	\$13,800.00	
51-5820-425 Health & Life Insurance	\$58,027.00	\$56,800.00	\$71,900.00	
51-5820-426 Workers' Compensation	\$4,800.00	\$5,500.00	7,600.00	
51-5820-429 Other Allowances	\$750.00	\$1,600.00	\$2,100.00	
51-5820-511 Professional Services	\$12,500.00	\$21,400.00	\$26,900.00	
51-5820-512 Contractual Services	\$7,000.00	\$9,400.00	\$3,000.00	
51-5820-513 Staff Development & Travel	\$2,000.00	\$1,000.00	\$8,000.00	
51-5820-514 Uniforms	\$4,500.00	\$4,500.00	\$5,000.00	
51-5820-517 Drug Screening	\$0.00	\$0.00	\$300.00	
51-5820-521 Maint & Rep - Infra	\$150,000.00	\$80,000.00	\$69,300.00	
51-5820-523 Maint & Rep - Equip	\$2,000.00	\$3,900.00	\$1,500.00	
51-5820-524 Maint & Rep - Vehicles	\$7,500.00	\$7,500.00	\$7,500.00	
51-5820-526 Utilities & Communication	\$1,000.00	\$2,500.00	\$2,500.00	
51-5820-533 Contributions	\$8,000.00	\$9,000.00	\$9,000.00	
51-5820-534 Dues & Subscriptions	\$9,690.00	\$10,200.00	\$20,500.00	
51-5820-535 Postage & Printing	\$0.00	\$0.00	\$2,200.00	
51-5820-551 Supplies	\$151,800.00	\$5,200.00	\$2,500.00	
51-5820-553 Fuel	\$7,500.00	\$7,000.00	\$5,000.00	
51-5820-561 Capital Outlay	\$24,000.00	\$0.00	\$9,200.00	
51-5820-579 Miscellaneous	\$4,000.00	\$2,000.00	\$0.00	
51-5820-602 Admin Service Charge	\$187,000.00	\$194,000.00	\$216,000.00	
Total	\$966,939.00	\$817,900.00	\$838,800.00	\$0.00

Water Treatment Plant

Expenses	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
51-5840-411 FT Regular Wages	\$302,922.00	\$368,000.00	\$349,000.00	
51-5840-412 PT Wages	\$0.00	\$0.00	\$26,000.00	
51-5840-421 FICA	\$23,174.00	\$28,200.00	\$28,700.00	
51-5840-423 LGERS Pension	\$37,939.00	\$49,400.00	\$53,000.00	
51-5840-424 401K	\$13,847.00	\$17,100.00	\$17,500.00	
51-5840-425 Health & Life Insurance	\$58,741.00	\$63,900.00	\$82,800.00	
51-5840-426 Workers' Compensation	\$4,800.00	\$5,500.00	\$7,600.00	
51-5840-429 Other Allowances	\$780.00	\$2,600.00	\$2,600.00	
51-5840-511 Professional Services	\$10,000.00	\$8,900.00	\$8,900.00	
51-5840-512 Contractual Services	\$66,900.00	\$16,700.00	\$27,000.00	
51-5840-513 Staff Development & Travel	\$3,000.00	\$9,000.00	\$7,000.00	
51-5840-514 Uniforms	\$2,000.00	\$2,200.00	\$4,000.00	
51-5840-516 Laboratory Testing	\$7,800.00	\$7,800.00	\$8,000.00	
51-5840-521 Maint & Rep - Infra	\$8,000.00	\$9,000.00	\$190,000.00	
51-5840-522 Maint & Rep - Bldgs	\$20,000.00	\$15,000.00	\$23,000.00	
51-5840-523 Maint & Rep - Equip	\$121,007.00	\$48,200.00	\$124,200.00	
51-5840-524 Maint & Rep - Vehicles	\$7,000.00	\$7,000.00	\$7,000.00	
51-5840-525 Property & Liability	\$13,620.00	\$16,700.00	\$15,600.00	
51-5840-526 Utilities & Communication	\$80,300.00	\$95,000.00	\$100,000.00	
51-5840-551 Supplies	\$139,600.00	\$143,300.00	\$141,000.00	
51-5840-552 Permits and Licenses	\$6,000.00	\$6,000.00	\$7,200.00	
51-5840-553 Fuel	\$4,800.00	\$4,000.00	\$3,000.00	
51-5840-561 Capital Outlay	\$7,000.00	\$7,000.00	\$0.00	
51-5840-579 Miscellaneous	\$1,000.00	\$800.00	\$0.00	
Total	\$940,230.00	\$931,300.00	\$1,233,100.00	\$0.00



Sewer Department

Expenses	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
51-5830-411 FT Regular Wages	\$231,163.00	\$247,800.00	\$305,100.00	
51-5830-421 FICA	\$17,684.00	\$19,000.00	\$23,400.00	
51-5830-423 LGERS Pension	\$31,670.00	\$35,800.00	\$46,400.00	
51-5830-424 401K	\$11,559.00	\$12,400.00	\$15,300.00	
51-5830-425 Health & Life Insurance	\$59,636.00	\$61,100.00	\$87,300.00	
51-5830-426 Workers' Compensation	\$4,800.00	\$5,500.00	\$7,700.00	
51-5830-429 Other Allowances	\$800.00	\$2,100.00	\$3,200.00	
51-5830-511 Professional Services	\$0.00	\$1,500.00	\$1,500.00	
51-5830-513 Staff Development & Travel	\$3,000.00	\$1,000.00	\$3,500.00	
51-5830-514 Uniforms	\$4,500.00	\$4,500.00	\$5,000.00	
51-5830-515 Advertising	\$0.00	\$300.00	\$1,000.00	
51-5830-521 Maint & Rep - Infra	\$40,000.00	\$40,000.00	\$40,000.00	
51-5830-523 Maint & Rep - Equip	\$61,000.00	\$83,700.00	\$71,000.00	
51-5830-525 Property & Liability	\$13,620.00	\$16,700.00	\$15,600.00	
51-5830-526 Utilities & Communication	\$24,000.00	\$27,000.00	\$29,000.00	
51-5830-534 Dues & Subscriptions	\$0.00	\$2,600.00	\$2,700.00	
51-5830-551 Supplies	\$25,300.00	\$18,700.00	\$11,300.00	
51-5830-552 Permits & Licenses	\$1,500.00	\$2,000.00	\$2,000.00	
51-5830-553 Fuel	\$5,000.00	\$5,500.00	\$5,500.00	
51-5830-561 Capital Outlay	\$3,740.00	\$0.00	\$5,000.00	
51-5830-564 Debt Service - Principal	\$24,000.00	\$0.00	\$0.00	
51-5830-579 Miscellaneous	\$1,500.00	\$900.00	\$0.00	
Total	\$564,472.00	\$588,100.00	\$681,500.00	\$0.00

Wastewater Treatment Plant

Expenses	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
51-5870-411 FT Salaries	\$0.00	\$0.00	\$174,800.00	
51-5870-412 Part Time Salaries	\$0.00	\$0.00	\$32,500.00	
51-5870-421 FICA	\$0.00	\$0.00	\$15,900.00	
51-5870-423 LGERS Pension	\$0.00	\$0.00	\$26,400.00	
51-5870-424 401K	\$0.00	\$0.00	\$8,800.00	
51-5870-425 Health & Life Insurance	\$0.00	\$0.00	\$34,600.00	
51-5870-426 Workers' Compensation	\$0.00	\$0.00	\$2,500.00	
51-5870-429 Other Allowances	\$0.00	\$0.00	\$1,100.00	
51-5870-511 Professional Services	\$0.00	\$0.00	\$46,800.00	
51-5870-512 Contractual Services	\$395,663.00	\$402,700.00	\$148,400.00	
51-5870-513 Staff Development & Travel	\$0.00	\$0.00	\$7,000.00	
51-5870-514 Uniforms	\$0.00	\$0.00	\$1,500.00	
51-5870-516 Laboratory Testing	\$0.00	\$0.00	\$45,000.00	
51-5870-521 Maint & Rep - Infra	\$0.00	\$0.00	\$100,000.00	
51-5870-522 Maint & Rep - Bldgs	\$0.00	\$0.00	\$5,000.00	
51-5870-523 Maint & Rep - Equip	\$150,000.00	\$150,000.00	\$102,400.00	
51-5870-524 Maint & Rep - Vehicles	\$0.00	\$0.00	\$1,000.00	
51-5870-525 Property & Liability	\$13,620.00	\$16,700.00	\$16,700.00	
51-5870-526 Utilities & Communication	\$105,000.00	\$116,100.00	\$116,900.00	
51-5870-534 Dues & Subscriptions	\$0.00	\$0.00	\$200.00	
51-5870-551 Supplies	\$1,000.00	\$0.00	\$64,900.00	
51-5870-552 Permits and Licenses	\$5,000.00	\$5,000.00	\$5,000.00	
51-5870-553 Fuel	\$0.00	\$0.00	\$3,000.00	
51-5870-561 Capital Outlay	\$5,000.00	\$5,000.00	\$0.00	
51-5870-579 Miscellaneous	\$1,000.00	\$1,000.00	\$0.00	
Total	\$676,283.00	\$696,500.00	\$960,400.00	\$0.00

W&S Fund Debt Service

Expenses	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
51-6000-564 Debt Service - Principal	\$24,000.00	\$44,000.00	\$45,400.00	
51-6000-565 Debt Service - Interest	\$24,000.00	\$4,000.00	\$2,600.00	
Total	\$48,000.00	\$48,000.00	\$48,000.00	\$0.00



Section 6. W&S Budget Ordinance

ORDINANCE NO. 2026-03

TOWN OF MAYODAN, NC

WATER & SEWER OPERATING BUDGET ORDINANCE FISCAL YEAR 2026-2027

BE IT ORDAINED by the Mayodan Town Council in accordance with the North Carolina Budget and Fiscal Control Act:

SECTION 1: REVENUES

The following anticipated revenues are hereby appropriated for the Town of Mayodan and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Water & Sewer Fund Revenues

- Water & Sewer Revenue: \$3,555,000
- Pretreatment Analysis: \$1,800
- Cut Off Charges: \$15,000
- Interest Earned - Investments: \$150,000
- Water & Sewer Tap Fees: \$40,000
- Appropriation from Fund Balance to CIP: \$645,200

Total: \$4,407,000

SECTION 2: EXPENSES

The following amounts are hereby appropriated for the operational expenses of the Town of Mayodan for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Water & Sewer Fund Expenses

- Water Department: \$838,800
- Water Treatment Plant: \$1,233,100
- Sewer Department: \$681,500
- Wastewater Treatment Plant: \$960,400
- Debt Service: \$48,000
- Transfer to Capital Reserve: \$645,200

Total: \$4,407,000

SECTION 3: FEE SCHEDULE

The fee schedule is hereby incorporated into this ordinance and is approved, effective July 1, 2026. From time to time, amendments to this schedule to cover costs for designated services may be approved by the Town Council.

SECTION 4: BUDGETARY CONTROL

The Town Manager is hereby authorized to transfer appropriations as contained herein under the following conditions:

1. Transfer amounts between line-item expenses within the same fund and provide a report to the Town Council.
2. May not transfer any amounts between funds, except as approved by the Town Council through a Budget Ordinance amendment.



SECTION 5: ENCUMBRANCES

Appropriation herein authorized and shall have the amount of outstanding encumbrances as of June 30, 2026 added to each appropriation, as it appears in order to account for the expenses in the Fiscal Year they are paid.

SECTION 7: AVAILABILITY

Copies of the Annual Budget shall be kept on file in the Town Clerk’s office and shall be furnished to the Town Staff and the Town Council to provide direction in the collection of revenues and disbursement of funds.

THIS ORDINANCE SHALL BECOME EFFECTIVE UPON ITS ADOPTION AND APPROVAL.

Adopted this 8th day of June 2026.

Dwight Lake, Mayor

Attest:

Seal

Sarah Hopper, Town Clerk

Section 7. Capital Improvement Plan





CIP Budget FY26-27

Revenues	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
Washington Mills Park		\$1,419,220.00	\$1,020,000.00	
Town Hall & PD Conversions		\$436,900.00	\$150,000.00	
Multi-Use Path US 220 Business	\$70,000.00		\$2,311,800.00	
Capital Projects		\$115,000.00	\$1,833,000.00	
Farris Memorial Park Trail Expansion			\$251,200.00	
Total CIP Revenues	\$70,000.00	\$1,971,120.00	\$5,566,000.00	\$0.00

Expenditures	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
Washington Mills Park		\$1,419,220.00	\$1,020,000.00	
Town Hall & PD Conversions		\$436,900.00	\$150,000.00	
Multi-Use Path US 220 Business	\$70,000.00		\$2,311,800.00	
Capital Projects		\$115,000.00	\$1,833,000.00	
Farris Memorial Park Trail Expansion			\$251,200.00	
Total CIP Expenditures	\$70,000.00	\$1,971,120.00	\$5,566,000.00	\$0.00

Total CIP Budget	\$70,000.00	\$1,971,120.00	\$5,566,000.00	\$0.00
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Capital Improvements

5 Year Plan FY2027

	Fund	FY27
Washington Mills Park Phase 1	31	\$1,020,000.00
Police Department Renovation & Expansion Design	61	\$50,000.00
Town Hall Office Furniture	61	\$100,000.00
EB-5891: Multiuse Path on US 220 Business	62	\$2,090,000.00
MMR ADA Accessible Walkway	62	\$221,800.00
Fire Department Update Fire Alarm System & Overnight Sleeping Area	63	\$10,000.00
Aerial Ladder Truck	63	\$1,700,000.00
Capital Vehicles	63	\$112,000.00
Capital Equipment	63	\$11,000.00
Farris Memorial Park Trail Expansion	63	\$251,200.00
Police Department Expansion	61	
Capital Vehicles	63	
Capital Equipment	63	
Washington Mills Park Phase 2	31	
Capital Vehicles	63	
Capital Equipment	63	
Capital Vehicles	63	
Capital Vehicles	63	
Total		\$5,566,000.00

Fund Descriptions

Washington Mills Park (31)

Town Hall & PD Conversions (61)

Multi-Use Path US 220 (62)

Capital Projects (63)

FMP Trail Expansion (64)



5 Year Plan FY2028-2031

FY28	FY29	FY30	FY31
\$200,000.00			
\$115,000.00			
\$103,900.00			
	\$500,000.00		
	\$230,000.00		
	\$30,000.00		
		\$65,000.00	
			\$65,000.00
\$418,900.00	\$760,000.00	\$65,000.00	\$65,000.00

Washington Mills Park Fund 31

Revenues	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
31-4611 Grant Revenues		\$474,920.00	\$1,010,000.00	
31-4651 State Appropriation		\$772,000.00		
31-4911 Transfer in from General Fund		\$172,300.00	\$10,000.00	
Totals	\$0.00	\$1,419,220.00	\$1,020,000.00	\$0.00

Expenses				
31-5510-561 Capital Outlay		\$187,000.00	\$5,000.00	
31-5510-562 Engineering & Design		\$737,300.00		
31-5510-563 Construction		\$494,920.00	\$1,015,000.00	
Totals	\$0.00	\$1,419,220.00	\$1,020,000.00	\$0.00

Town Hall & PD Conversions Fund 61

Revenues	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
61-4611 Grant Revenues		\$45,000.00		
63-4911 Transfer in from General Fund		\$216,000.00	\$150,000.00	
73-4911 Transfer from Water & Sewer Fund		\$184,000.00		
Totals	\$0.00	\$445,000.00	\$150,000.00	\$0.00

Expenses				
61-5720-562 Engineering and Design		\$45,000.00		
61-5720-561 Capital Outlay			\$100,000.00	
61-5720-563 Construction		\$400,000.00		
61-5300-563 Construction			\$50,000.00	
Totals	\$0.00	\$445,000.00	\$150,000.00	\$0.00



Multi-Use Path US 220 Business Fund 62

Revenues	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
62-4611 Grant Revenues		\$0.00	\$2,225,800.00	
62-4911 Transfer in from GF	\$70,000.00		\$86,000.00	
Totals	\$70,000.00	\$0.00	\$2,311,800.00	\$0.00

Expenses	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
62-5510-561 Capital Outlay (multi-use)			\$2,004,000.00	
62-5510-571 Match	\$70,000.00	\$0.00	\$86,000.00	
62-9999-561 Capital Outlay (ADA)			\$221,800.00	
Totals	\$0.00	\$70,000.00	\$2,311,800.00	\$0.00

Capital Projects Fund 63

Revenues	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
63-4611 Debt			\$133,000.00	
63-4911 Transfer in from GF		\$115,000.00	\$1,700,000.00	
Totals	\$0.00	\$115,000.00	\$1,833,000.00	\$0.00

Expenses	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
63-5300-561 Capital Outlay - Police		\$65,000.00	\$76,000.00	
63-5400-561 Capital Outlay - Fire			\$1,710,000.00	
63-5510-561 Capital Outlay - Parks		\$50,000.00	\$47,000.00	
Totals	\$0.00	\$115,000.00	\$1,833,000.00	\$0.00

Farris Memorial Park Trail Expansion Fund 64

Revenues	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
64-4611 Grant Revenues			\$251,200.00	
Totals	\$0.00	\$0.00	\$251,200.00	\$0.00

Expenses				
64-5510-563 Construction			\$251,200.00	
Totals	\$0.00	\$0.00	\$251,200.00	\$0.00



Section 8. CIP Ordinance

ORDINANCE NO. 2026-04

TOWN OF MAYODAN, NC

CAPITAL IMPROVEMENT BUDGET ORDINANCE FISCAL YEAR 2026-2027

BE IT ORDAINED by the Mayodan Town Council in accordance with the North Carolina Budget and Fiscal Control Act:

SECTION 1: REVENUES

The following anticipated revenues are hereby appropriated for the Town of Mayodan and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Capital Improvement Revenues

- Washington Mills Park: \$1,020,000
- Town Hall & PD Conversions: \$150,000
- Multi-Use Path US 220 Business: \$2,311,800
- Capital Projects: \$1,833,000
- Farris Memorial Park Trail Expansion: \$251,200

Total: \$5,566,000

SECTION 2: EXPENDITURES

The following amounts are hereby appropriated for the capital improvement expenditures of the Town of Mayodan for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Capital Improvement Expenditures

- Washington Mills Park: \$1,020,000
- Town Hall & PD Conversions: \$150,000
- Multi-Use Path US 220 Business: \$2,311,800
- Capital Projects: \$1,833,000
- Farris Memorial Park Trail Expansion: \$251,200

Total: \$5,566,000

SECTION 3: BUDGETARY CONTROL

The Town Manager is hereby authorized to transfer appropriations as contained herein under the following conditions:

1. Transfer amounts between line-item expenditures within the same fund and provide a report to the Town Council.
2. May not transfer any amounts between funds, except as approved by the Town Council through a Budget Ordinance amendment.

SECTION 4: ENCUMBRANCES

Appropriation herein authorized and shall have the amount of outstanding encumbrances as of June 30, 2026 added to each appropriation, as it appears in order to account for the expenditures in the Fiscal Year they are paid.

SECTION 5: AVAILABILITY

Copies of the Annual Budget shall be kept on file in the Town Clerk's office and shall be furnished to the Town Staff and the Town Council to provide direction in the collection of revenues and disbursement of funds.



THIS ORDINANCE SHALL BECOME EFFECTIVE UPON ITS ADOPTION AND APPROVAL.

Adopted this 8th day of June 2026.

Dwight Lake, Mayor

Attest:

Seal

Sarah Hopper, Town Clerk

Section 9. W&S Capital Improvement





W&S CIP Budget FY26-27

Revenues	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
Wastewater Treatment Plant Improv		\$14,880,000.00		
US 220 Sewer Force Main Upgrade		\$320,700.00		
Mayo Island Sewer Access		\$500,000.00		
W&S Capital Projects		\$545,000.00	\$645,200.00	
Water Main Replacement			\$1,300,000.00	
Total W&S CIP Revenues	\$0.00	\$16,245,700.00	\$1,945,200.00	\$0.00

Expenses	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
Wastewater Treatment Plant Improv		\$14,880,000.00		
US 220 Sewer Force Main Upgrade		\$320,700.00		
Mayo Island Sewer Access		\$500,000.00		
W&S Capital Projects		\$545,000.00	\$645,200.00	
Water Main Replacement			\$1,300,000.00	
Total W&S CIP Expenses	\$0.00	\$16,245,700.00	\$1,945,200.00	\$0.00

Total W&S CIP Budget	\$0.00	\$16,245,700.00	\$1,945,200.00	\$0.00
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W&S Capital Improvements

5 Year Plan FY2027

	Fund	FY27
Cedar Mountain Water Storage Tank Mixers & Aerators	73	\$105,000.00
Wall Lumber Fire Line	73	\$30,000.00
W&S Capital Vehicles	73	\$115,000.00
W&S Capital Equipment	73	\$40,200.00
Water Main Replacement Phase 1	74	\$1,300,000.00
WTP Water Intake Study	73	\$60,000.00
WWTP Improvements	73	\$295,000.00
Inflow & Infiltration Improvements Phase 2 - Design	33	
Wilkins Street Water Storage Tank Mixers	73	
WTP Pipe Gallery Replacement - Valves & Actuators	73	
Shakey and McMichael Sewer Generator Replacement	73	
W&S Capital Vehicles	73	
Inflow & Infiltration Improvements Phase 2 - Construction	33	
River Water Pump Station Replacement	73	
Public Works Storage Shop	73	
W&S Capital Vehicles	73	
Shakey Sewer Pump Station Upgrade	73	
Inflow & Infiltration Improvements Phase 2 - Construction	33	
Clear Well Water Storage Tank Aerator	73	
Inflow & Infiltration Improvements Phase 2 - Construction	33	
Total		\$1,945,200.00

Fund Descriptions

WWTP Improvements (33)	W&S Capital Projects (73)
US 220 Sewer Force Main Upgrade (71)	Water Main Replacement (74)
Mayo Island Sewer Access (72)	



5 Year Plan FY2028-2031

FY28	FY29	FY30	FY31
\$175,000.00			
\$120,000.00			
\$30,000.00			
\$300,000.00			
\$65,000.00			
	\$650,000.00		
	\$100,000.00		
	\$100,000.00		
	\$50,000.00		
	\$65,000.00		
		\$650,000.00	
		\$280,000.00	
			\$650,000.00
\$690,000.00	\$965,000.00	\$930,000.00	\$650,000.00

WWTP Improvements Fund 33

Revenues	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
33-4611 Grant Revenues		\$14,880,000.00		
Totals	\$0.00	\$0.00	\$0.00	\$0.00

Expenses				
33-5870-563 Construction		\$14,880,000.00		
Totals	\$0.00	\$14,880,000.00	\$0.00	\$0.00

US 220 Sewer Force Main Upgrade Fund 71

Revenues	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
71-4911 Transfer in from W&S Fund		\$320,700.00		
Totals	\$0.00	\$320,700.00	\$0.00	\$0.00

Expenses				
71-5830-563 Construction		\$320,700.00		
Totals	\$0.00	\$320,700.00	\$0.00	\$0.00

Mayo Sewer Island Access Fund 72

Revenues	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
72-4611 Grant Revenues		\$500,000.00		
Totals	\$0.00	\$500,000.00	\$0.00	\$0.00

Expenses				
72-5830-563 Construction		\$500,000.00		
Totals	\$0.00	\$500,000.00	\$0.00	\$0.00



W&S Capital Projects Fund 73

Revenues	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
73-4911 Transfer from W&S Fund		\$545,000.00	\$645,200.00	
Totals	\$0.00	\$545,000.00	\$645,200.00	\$0.00

Expenses				
73-5820-561 Capital Outlay - Water		\$246,000.00	\$30,000.00	
73-5830-561 Capital Outlay - Sewer		\$200,000.00	\$65,000.00	
73-5840-561 Capital Outlay - WTP			\$192,200.00	
73-5870-561 Capital Outlay - WWTP		\$99,000.00	\$358,000.00	
Totals	\$0.00	\$545,000.00	\$645,200.00	\$0.00

Water Main Replacement Fund 74

Revenues	FY24-25 Adopted	FY25-26 Adopted	FY26-27 Manager Recommended	FY26-27 Adopted
74-4710 Debt			\$1,300,000.00	
Totals	\$0.00	\$0.00	\$1,300,000.00	\$0.00

Expenses				
74-5820-563 Construction			\$1,300,000.00	
Totals	\$0.00	\$0.00	\$1,300,000.00	\$0.00

Section 10. W&S CIP Ordinance

ORDINANCE NO. 2026-05

TOWN OF MAYODAN, NC

W&S CAPITAL IMPROVEMENT OPERATING BUDGET ORDINANCE FISCAL YEAR 2026-2027

BE IT ORDAINED by the Mayodan Town Council in accordance with the North Carolina Budget and Fiscal Control Act:

SECTION 1: REVENUES

The following anticipated revenues are hereby appropriated for the Town of Mayodan and its activities for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

W&S Capital Improvement Revenues

- W&S Capital Projects: \$645,200
- Water Main Replacement: \$1,300,000

Total: \$1,945,200

SECTION 2: EXPENSES

The following amounts are hereby appropriated for the water and sewer capital improvement expenses of the Town of Mayodan for the fiscal year beginning July 1, 2026 and ending June 30, 2027:

Capital Improvement Expenses

- W&S Capital Projects: \$645,200
- Water Main Replacement: \$1,300,000

Total: \$1,945,200

SECTION 3: BUDGETARY CONTROL

The Town Manager is hereby authorized to transfer appropriations as contained herein under the following conditions:

1. Transfer amounts between line-item expenses within the same fund and provide a report to the Town Council.
2. May not transfer any amounts between funds, except as approved by the Town Council through a Budget Ordinance amendment.

SECTION 4: ENCUMBRANCES

Appropriation herein authorized and shall have the amount of outstanding encumbrances as of June 30, 2026 added to each appropriation, as it appears in order to account for the expenses in the Fiscal Year they are paid.

SECTION 5: AVAILABILITY

Copies of the Annual Budget shall be kept on file in the Town Clerk's office and shall be furnished to the Town Staff and the Town Council to provide direction in the collection of revenues and disbursement of funds.



THIS ORDINANCE SHALL BECOME EFFECTIVE UPON ITS ADOPTION AND APPROVAL.

Adopted this 8th day of June 2026.

Dwight Lake, Mayor

Attest:

Seal

Sarah Hopper, Town Clerk

Section 11. CIP Master List: 5 Year Plan 2027-2031

Project	Description	Operating Impacts	Cost Estimate	Funding	Year
Washington Mills Park Phase 1	Construct 1.5 mile trail and pickleball/basketball courts.	Enhances recreational access and mobility, supporting long-term regional connectivity.	\$1,020,000.00	31	FY27
Police Dept. Preliminary Design & Expansion	Complete preliminary design and cost estimate for future expansion of PD into existing Town Hall.	Better serve public and operational needs in updated facility that allows growth.	\$50,000.00	61	FY27
Town Hall Furniture	Purchase office and council chamber furniture for new Town Hall.	None	\$100,000.00	61	FY27
EB-5891: Multiuse Path on US 220 Business	Design multiuse path from E Madison St to Mayo River State Park. Prepare project for construction.	Provides the community with a safe environment to exercise over longer distances.	\$2,090,000.00	62	FY27
Fire Dept. Building Updates	Update fire alarm system & create area for overnight staffing.	Better serve public.	\$10,000.00	63	FY27
Aerial Ladder Truck	Replace existing aerial ladder truck with 30 years of service.	Enhances operational efficiency and reduced maintenance costs.	\$1,700,000.00	63	FY27
Capital Vehicles	Replace 2 police vehicle and parks truck with 20 years of service.	Routine Replacement	\$112,000.00	63	FY27
Capital Equipment	Consulting costs related to 911 CAD upgrade required by state statutes.	Future maintenance cost in county system.	\$11,000.00	63	FY27



Total Projects: 43
Projects Completed: 6

Project	Description	Operating Impacts	Cost Estimate	Funding	Year
Farris Memorial Park Trail Expansion	Construct 4 miles of bike trails on the north side of FMP.	Expands trail system to support regional recreation and competitive events.	\$251,200.00	64	FY27
Police Department Expansion	Repurpose existing Town Hall into an expanded PD and renovate current PD to support future growth.	Better serve public and operational needs in updated facility allowing operations to grow as needed.	\$200,000.00	61	FY28
Capital Vehicles	Replace police vehicle and parks truck with 20 years of service.	Routine Replacement	\$115,000.00	63	FY28
Capital Equipment	Replace Fire Station generator (28 yrs of service) and SCBA air fill station (21 yrs of service).	Ensures continued operations.	\$75,000.00	63	FY28
Capital Equipment	Purchase a dedicated side-by-side for Streets. Current unit is shared with Parks, creating availability and scheduling issues.	Improves reliability for street maintenance without impacting other departments.	\$18,900.00	63	FY28
Capital Equipment	Consulting costs related to 911 CAD upgrade required by state statutes.	Future maintenance cost in county system.	\$10,000.00	63	FY28

CIP Master List: 5 Year Plan 2027-2031

Project	Description	Operating Impacts	Cost Estimate	Funding	Year
Washington Mills Park Phase 2	Restore and renovate building with restrooms and other key features.	Enhances recreational access and mobility for long-term regional connectivity.	\$500,000.00	31	FY29
Capital Vehicles	Replace police vehicle and existing brush truck with 25 years of service.	Routine Replacement	\$230,000.00	63	FY29
Capital Equipment	Replace mower for park maintenance.	Routine Replacement	\$20,000.00	63	FY29
Capital Equipment	Consulting costs related to 911 CAD upgrade required by state statutes.	Future maintenance cost in county system.	\$10,000.00	63	FY29
Capital Vehicles	Acquisition and upfit of new police vehicle to support town operations.	Routine Replacement	\$65,000.00	63	FY30
Capital Vehicles	Acquisition and upfit of new police vehicle to support town operations.	Routine Replacement	\$65,000.00	63	FY31
Water Storage Tank Improvements	Add mixers to Cedar Mountain water storage tanks.	Lower maintenance costs, increased efficiency in water treatment, and improves water quality.	\$105,000.00	73	FY27
Wall Lumber Fire Line	Bypass connection to Washington Mills fire line.	None	\$30,000.00	73	FY27

W&S



W&S CIP Master List: 5 Year Plan 2027-2031

Project	Description	Operating Impacts	Cost Estimate	Funding	Year
W&S Capital Vehicles	Acquisition of new public works vehicle to support town operations.	Routine Replacement	\$65,000.00	73	FY27
W&S Capital Vehicles	Acquisition of new WWTP vehicle to support town operations.	New Vehicle	\$50,000.00	73	FY27
WTP Equipment	Finish water motor and PH meter.	Replace outdated equipment with VFD capabilities.	\$27,200.00	73	FY27
WWTP Equipment	Hach sampler	Routine Replacement	\$13,000.00	73	FY27
Water Main Replacement Phase 1	Replace oldest water main line on 2nd Avenue from Madison to Roosevelt Street.	Reduces long-term maintenance costs, improves water efficiency, and prevents costly emergency repairs, potentially lowering water loss and enhancing service reliability.	\$1,300,000.00	74	FY27
Water Intake Study	Study water intake with conservation planning.	Evaluate options for preserving WTP water intake.	\$60,000.00	73	FY27
WWTP Improvements	Funding for WWTP improvements.	Ensures the plant will run more efficiently.	\$295,000.00	73	FY27
Inflow & Infiltration Phase 2 - Design	Prepare engineered drawings.	None	\$175,000.00	33	FY28
Water Storage Tank Improvements	Add mixers to Wilkins Street water storage tanks.	Lower maintenance costs, increased efficiency in water treatment, and improves water quality.	\$120,000.00	73	FY28

W&S CIP Master List: 5 Year Plan 2027-2031

Project	Description	Operating Impacts	Cost Estimate	Funding	Year
WTP Pipe Gallery Replacement	Replace valves and actuators in pipe gallery.	Routine Replacement	\$30,000.00	73	FY28
Shakey and McMichael Sewer Generator Replacement	Replace on east and west sides of US 220 due to parts not being available.	Enhances system reliability & reduces risk of service disruptions.	\$300,000.00	73	FY28
W&S Capital Vehicles	Acquisition of new public works vehicle to support town operations.	Routine Replacement	\$65,000.00	73	FY28
Inflow & Infiltration Phase 2 - Construction	Slip line existing sewer lines.	Extends infrastructure lifespan and reduces costly repairs.	\$650,000.00	33	FY29
River Water Pump Station Replacement	Replace 3 MGD pump and motor.	Routine Replacement	\$100,000.00	73	FY29
Public Works Storage Shop	Add necessary storage for continued operations.	Restore operational efficiency.	\$100,000.00	73	FY29
W&S Capital Vehicles	Acquisition of new tractor for public works.	Routine Replacement	\$50,000.00	73	FY29
Shakey Sewer Pump Station Upgrade	Replace 26 year old Meyers Pump with Amarex KRT.	Enhances reliability, reduces maintenance costs, and improves energy efficiency.	\$65,000.00	73	FY29
Inflow & Infiltration Phase 2 - Construction	Slip line existing sewer lines.	Extends infrastructure lifespan and reduces costly repairs.	\$650,000.00	33	FY30
Water Storage Tank Improvements	Add aeration to Clear Well water storage tank.	Lower maintenance costs, increased efficiency in water treatment, and improves water quality.	\$280,000.00	73	FY30
Inflow & Infiltration Phase 2 - Construction	Slip line existing sewer lines.	Extends infrastructure lifespan and reduces costly repairs.	\$650,000.00	33	FY31



CIP Master List: Future Projects

Future Projects: 17

Project	Description	Operating Impacts	Cost Estimate	Funding	Year
Farris Park Concession Stand Renovation	Renovate the space to provide larger staff areas, more spacious restrooms, and easy access for rental bikes, along with designated bike storage.	Improves workflow, provides better service quality, and a more organized, user-friendly environment.	\$250,000.00	###	FUTURE
Farris Park Baseball Field Lights	Install lights on two fields.	Increases utility costs. Extends play hours, allowing more games.	\$350,000.00	###	FUTURE
Farris Park Basketball Court Replacement	Replace with full size basketball court.	Enables the town to host larger events, boosting concession revenue.	\$90,000.00	###	FUTURE
Farris Park Mini-Golf Course Update	Update mini-golf course to be more challenging.	Attract more visitors, boosting revenue and enhancing town tourism.	\$15,000.00	###	FUTURE
Farris Park Dog Park	Construct an area dedicated to dogs with fencing and obstacles.	Increases maintenance cost.	\$40,000.00	###	FUTURE
Farris Park Campground	Construct a full-service campground at Farris Memorial Park.	Boosts local revenue through increased park usage and tourism.	\$3,000,000.00	###	FUTURE
Farris Park Lake Maintenance	Dredge east side of lake to remove excess sludge.	Reduce maintenance cost through flood control. Enhances water quality and recreational use.	\$30,000.00	###	FUTURE
Madison Mayodan Greenway: Segment 3 - Adams to Mayo River State Park	Design and construct natural trail from E Adams St to Mayo River State Park (1.3 miles).	Increases maintenance costs for trail upkeep and safety.	\$300,000.00	###	FUTURE

CIP Master List: Future Projects

Project	Description	Operating Impacts	Cost Estimate	Funding	Year
Engine Fire Truck	Replace existing engine fire truck with 22 years of service.	Enhances operational efficiency and reduced maintenance costs.	\$800,000.00	###	FUTURE
Emergency Offroad Utility Vehicle	Purchase new all-terrain vehicle to access trails.	Ensure fire and rescue capabilities for areas with limited access.	\$100,000.00	###	FUTURE
Street Sweeper	Specialized vehicle employed to ensure streets and curbs are free of obstructions.	More maintenance responsibility will ultimately lead to more staffing.	\$135,000.00	###	FUTURE
Mayo Island Sewer Access (2)	Construct access to inaccessible sewer outfall located on the Mayo Island.	Enables proper maintenance, preventing costly public health issues.	\$800,000.00	###	FUTURE
Wastewater Treatment Plant Expansion	Design and construct facility expansion by 1.5 MGD bringing facility capacity to 6 MGD. Support regional commitments and growth.	Increases operational costs for contracted facility management and maintenance.	\$15,000,000.00	###	FUTURE
Water Treatment Plant Expansion	Design and construct improvements to increase permitted capacity by 1.5 MGD to support regional commitments and growth.	Increases operational costs for facility management, maintenance, and staffing.	\$15,000,000.00	###	FUTURE



Section 12. Fee Schedule

Justification of Fee Changes

The FY2026-2027 fee schedule reflects a deliberate effort to align the Town's fees with actual service delivery costs, benchmark rates against comparable North Carolina municipalities, and introduce several fees that are standard practice statewide but had not previously been adopted by Mayodan. The changes are structured to be equitable relative to the community's income levels while ensuring the Town recovers reasonable costs for the services it provides. The following sections describe the rationale for each area of change.

Solid Waste

Solid waste rates are increasing approximately 16 percent across all residential and commercial categories. This increase reflects the direct pass-through of costs under a new hauling contract and is not a discretionary revenue increase. Fuel surcharges have been removed the bill.

Water and Sewer Tap Fees

Water and sewer tap fees have been updated for the first time in several years to reflect construction cost inflation in the water and wastewater infrastructure sector. According to a November 2025 analysis published by the UNC School of Government Environmental Finance Center, construction costs for water and wastewater infrastructure have grown approximately 45 percent over the last five years — nearly double the 24 percent increase in the general Consumer Price Index over the same period. The residential 3/4-inch water tap fee increases from \$1,737 to \$2,430 (inside town) and the 4-inch sewer tap fee increases from \$1,500 to \$2,100. These adjustments represent approximately a 40 percent increase, in line with documented construction cost inflation over the period since the fees were last set. The updated rates are consistent with tap fees charged by peer Piedmont communities. Outside-town rates have been adjusted proportionally at twice the inside-town rate, consistent with the Town's longstanding policy.

Planning and Zoning

Several planning and zoning fees have been updated, and new fee categories have been established to reflect standard practice among comparable North Carolina municipalities.

The subdivision per-lot fee has been increased from \$10.00 to \$15.00 per lot for both minor and major subdivisions. The flat base fee of \$50 for minor subdivisions (now formally defined as 1–5 lots) and \$150 for major subdivisions is unchanged. The major subdivision category has been clarified to distinguish between preliminary plat review and final plat review, each at \$150 plus \$15 per lot.

Two new subdivision categories have been added: Exempt Plat at \$25 and Recombination at \$25. These administrative reviews were previously performed without a fee.

A Floodplain Permit fee of \$100 has been established. This fee represents the standard flat rate for small North Carolina municipalities. A floodplain development permit is required under federal and state law for any construction in the 100-year floodplain, and the fee recovers the cost of staff review.

An ABC Zoning Compliance fee of \$25 has been added. Standard fee charged in connection with ABC permit applications to certify that a proposed establishment's location is consistent with the zoning ordinance. The Zoning Compliance Permit has been restructured from a single \$40 fee to a single consolidated \$50 fee,



reflecting a modest increase consistent with peer municipalities. The associated Zoning Permit Violation fee has been set at \$100 — double the permit fee — to provide a meaningful deterrent to unpermitted construction while remaining proportional.

The Special Use for Wireless Facility fee has been increased from \$1,500 to \$3,500. Wireless tower applications require substantial staff review time and often involve legal consultation on federal telecommunications compliance. Mayodan's updated rate recovers a more appropriate share of actual review costs.

Farris Memorial Park

Several park fees have been adjusted to better reflect market rates and improve cost recovery for park operations.

Shelter 1, the largest venue at Farris Memorial Park with a 250-person capacity, has been increased from \$60 half-day / \$100 all-day to \$75 half-day / \$125 all-day. The prior rate was significantly below comparable municipal facilities. The updated rate is a modest increase.

The Chapel, a new rental category with 45-person capacity, has been established at \$20 half-day / \$40 full day. A Package 3 option combining Shelters 2, 3, and the Chapel has been added at \$150.

A half-day option for single soccer field rental has been added at \$25. Full-day single field rental increases from \$35 to \$45, paired-field rental increases from \$60 to \$80, and all-four-fields rental increases from \$100 to \$150. These adjustments bring Mayodan into closer alignment with peer municipalities.

Mountain bike rental has been increased from \$6 to \$10 per hour, reflecting current market rates for municipal trail bike programs. Mini golf has been increased from \$4 to \$5 per round.

The annual fishing pass has been reduced from \$25 to \$15, and the senior annual pass from \$20 to \$12. This reduction acknowledges that Farris Memorial Park fishing passes are used in addition to the North Carolina state fishing license, which costs \$25 to \$30 for resident adults. Lowering the local pass fee encourages participation and removes a financial barrier for residents who fish at the park regularly.

Package Deals have been updated: Package 2 (corporate) increases from \$600 to \$650 to reflect the updated value of full park rental; the non-profit rate increases from \$350 to \$375.

New Miscellaneous Fees

Five new fees have been established in the Miscellaneous section: Golf Cart Permit (\$35), Peddler Permit (\$35), Beer Premises Fee (\$15), Wine Premises Fee (\$15), and Festival Fee (\$25). Each of these fees is standard practice among North Carolina municipalities of comparable size. These fees had not previously been codified in the Town's fee schedule and are being formally established to ensure consistent and transparent application.

Fee Schedule FY26-27

Key: New Fee Increased Fee

General Fees

Fee Type	Amount	Conditions
Animal Impoundment Fee	\$65.00	Does not include boarding charges, which must be paid to the boarding facility. \$50.00 administrative fee may apply.
Copy Fee (No Color)	\$0.10	Per page
Copy Fee (With Color)	\$0.25	Per page
Fax Transmittal (Send or Receive)	\$0.50	Per page
GIS Mapping Fee	\$3.00–\$5.00	Depending upon size and content
Returned Check or Draft Fee	\$35.00	

Cemetery Fees

Fee Type	Amount	Conditions
Cemetery Plot – Inside Town Residents	\$500.00	
Cemetery Plot – Outside Town Residents	\$800.00	

Miscellaneous Fees

Fee Type	Amount	Conditions
Golf Cart Permit Fee	\$40.00	
Peddler Permit Fee	\$35.00	
Beer Premises Fee	\$15.00	
Wine Premises Fee	\$15.00	
Festival Fee	\$25.00	Does not include Town-sponsored events
Dump Truck Rental Fee	\$100.00	Limited to inside town residents only. Additional landfill charges may apply.
Curb Cut	\$35.00	Plus \$14 for any additional foot

Planning and Zoning

Fee Type	Amount	Conditions
Minor Subdivision (1–5 Lots)	\$50.00	Additional \$15.00 applied per lot
Major Subdivision – Preliminary Plat Review	\$150.00	Additional \$15.00 applied per lot



Fee Type	Amount	Conditions
Major Subdivision – Final Plat Review	\$150.00	Additional \$15.00 applied per lot
Exempt Plat	\$25.00	
Recombination	\$25.00	
Rezoning	\$400.00	
Special Use Permit	\$400.00	
Special Use for Wireless Facility	\$3,500.00	
Text Amendment	\$300.00	
Variance or Appeal	\$250.00	
ABC Zoning Compliance	\$25.00	
Floodplain Permit	\$100.00	
Zoning Compliance Permit	\$50.00	
Zoning Permit Violation	\$100.00	Double the zoning compliance permit fee
Zoning Verification Letter	\$15.00	
Sign Permit – Permanent	\$40.00	
Sign Permit – Temporary	\$10.00	
Street Closing	\$500.00	
Zoning Map Copy	\$5.00	
Zoning Ordinance Copy	\$10.00	

Code Enforcement

Fee Type	Amount	Conditions
First Offense	\$100.00	Civil penalty for first nuisance ordinance violation
Second Offense	\$250.00	Civil penalty for second nuisance ordinance violation
Third & Subsequent Offenses (within same calendar year)	\$500.00/day	Civil penalty for third nuisance ordinance violation. Each day uncorrected is a separate offense.
Administrative Fee	\$150.00	Cost of abatement plus the administrative fee will be charged
Postage & Notification Fees	Actual Cost	Mailing and notification charges
Staff or Contractor Fee (Abatement)	Actual Cost	Town staff or contractor charges for abatement
Legal & Court Fees	Actual Cost	Fees incurred for civil enforcement actions

Minimum Housing: Residential

Fee Type	Amount	Conditions
Unlawful Occupancy of a Posted Dwelling	\$100.00/day	Each day of occupancy after notice expiration is a separate offense
Failure to Comply with an Order to Repair, Vacate, or Demolish	\$100.00/day	Begins the first day after the order expires. Continued violations accrue daily penalties.
Repeat Offense (within 1 year)	Additional \$100.00/day	Applies if a second offense occurs within one year of the first violation
Violation of Town Council Ordinance Declaring a Dwelling Unfit	\$100.00/day	Punishable as provided by law
Unsafe Building Declaration	Misdemeanor	Mailing and notification charges
Inspection Hearing Fee	\$150.00	Charged when an inspection hearing reveals housing code violations
Additional Costs	Actual Cost	Includes legal publication, hearing notices, and findings of fact/order expenses

Minimum Housing: Commercial

Fee Type	Amount	Conditions
Failure to Repair, Vacate, or Demolish a Nonresidential Building	\$100.00/day	Each day of noncompliance is a separate offense. If unpaid after 30 days, the Town may take legal action.
Unlawful Occupancy of a Dilapidated/Deteriorated Building	\$100.00/day	Each day of unlawful occupancy beyond the order's expiration is a separate offense
Administrative Fee for Abatement	Set by Council	Covers administrative costs incurred due to abatement
Additional Costs	Actual Cost	Includes postage, contractor fees, and abatement costs
Property Liens	Actual Cost	Town may place lien to recover abatement costs

Public Utilities

Industrial Waste Surcharges

Waste Type	Rate	Conditions
BOD	\$200/1,000 lbs	More than 250 mg/l
COD	\$200/1,000 lbs	More than 250 mg/l
TSS	\$400/1,000 lbs	More than 250 mg/l
O&G	\$500/1,000 lbs	More than 100 mg/l



Solid Waste

Fee Type	Amount	Conditions
Bi-Monthly Residential Rate (1st Container)	\$39.74	Collection 1x/week (Tues & Fri)
Additional Residential Can (Each)	\$37.14	Collection 1x/week (Tues & Fri)
Monthly Commercial Rate (1st Container)	\$38.37	Collection 2x/week
Monthly Commercial Additional Can (Each)	\$38.36	Collection 2x/week
Non-Town Recycling Cart	\$5.50	Per cart/month
Extra Recycling Cart	\$5.50	1 extra cart max

Bulk Item Pickup

Fee Type	Amount	Conditions
Up to 1 Cubic Yard	No Charge	Every other week
2–10 Cubic Yards	\$10.00/cubic yard	
Over 10 Cubic Yards	N/A	Must be removed by the resident. Dump truck rental option may apply with fees.

Brush Collection

Fee Type	Amount	Conditions
Up to 3 Cubic Yards	No Charge	Every other week
2–10 Cubic Yards	\$10.00/cubic yard	Contractor-generated brush will not be picked up

Water & Sewer

Tap Fees – Water

Service Type	Inside Town	Outside Town
¾"	\$2,430.00	\$4,860.00
1"	\$3,250.00	\$6,500.00
1½"	At Cost	Materials
2" or More	At Cost	Plus utilities and contractor cost

Tap Fees – Sewer

Service Type	Inside Town	Outside Town
4"	\$2,100.00	\$4,200.00
6" or More	At Cost	Plus utilities and contractor cost

Extensions

Pipe Size	Amount
Water (1½" and below)	\$40.00 per foot
Sewer (4" and below)	Cost + 25%

Tanker Fills

Fee Type	Amount	Conditions
Water Tanker Fill	\$15.00/1,000 gal	
Admin Fee	\$20.00	Per day

Service	Inside Town	Outside Town
Water (per 1,000 gallons)	\$6.75	\$16.88
Sewer (per 1,000 gallons)	\$6.75	\$16.88

General Fees

Fee Type	Amount	Conditions
Account Admin Fee	\$50.00	
Deposit (Non-Property Owners)	\$150.00	
Late Fee	10% of Total Bill	

Farris Memorial Park

Shelter & Chapel Rentals

Location	Fee	Capacity
Shelter 1	\$75 Half-Day / \$125 All Day	250
Shelter 2	\$50 Half-Day / \$75 All Day	75
Shelter 3	\$30 Half-Day / \$50 All Day	40
Shelter 4	\$55 Half-Day / \$75 All Day	100
Chapel	\$20 Half-Day / \$40 Full Day	45

Athletics & Recreation Fees

Activity	Fee	Conditions
Softball Field	\$10.00/hour	Practice



Activity	Fee	Conditions
Softball Field	\$60.00	1 Field – Full Day Rental
Softball Field	\$100.00	2 Fields – Full Day Rental
Soccer Field	\$10.00/hour	Practice
Soccer Field	\$25.00	Single Field – Half-Day Rental
Soccer Field	\$45.00	Single Field – Full Day Rental
Soccer Field	\$80.00	Either Fields 2&3 or Fields 1&4 – Full Day
Soccer Field	\$150.00	All 4 Fields – Full Day

Fishing & Mini Golf

Activity	Fee	Conditions
Mini Golf	\$5.00	18-Hole Course
Fishing Pass	\$5.00/day	Adult
Fishing Pass	\$2.00/day	Senior Citizens (55+) and Kids (12 and under)
Fishing Pass	\$15.00/year	Annual Permit
Fishing Pass	\$12.00/year	Senior Citizens (55+)

Mountain Bike Rental

Activity	Fee	Conditions
Mountain Bike	\$10.00	Per hour or less

Package Deals

Package	Corporate Rate	Non-Profit Rate
Package 1 – Shelter 1, Shelter 4, Driving Range, Softball Fields, Soccer Fields, Disc Golf, Mini Golf, Fishing, and Mountain Bikes	\$500.00	\$300.00
Package 2 – Full Park Rental (includes everything FMP has to offer)	\$650.00	\$375.00
Package 3 – Shelter 2, Shelter 3, and The Chapel	\$150.00	

Elliott Duncan Park

Rental Type	Fee
Gazebo Rental	\$30.00 Half-Day / \$50.00 Full Day
Park Special Event	\$75.00 Half-Day / \$125.00 Full Day