



# **Town of Mayodan Annual Budget FY25-26**





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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 2025-2026 (FY25-26). 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 2023 is 2,427, reflecting a 0.50% increase since 2020. With the continued development of the Rivers Edge subdivision—currently 85% complete and expected to be fully built out by September 2025—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.

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 its first 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 FY25-26, 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 FY25-26

The recommended operating budget for Fiscal Year 2025-2026 (FY25-26) is **\$4,802,460**.

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:** \$259,500,000
- **Total Personal Property Tax Base:** \$82,000,000
- **Total Public Utility Tax Base:** \$8,020,338
- **Total Motor Vehicle Tax Base:** \$18,066,789

The **total tax base for FY25-26 is \$349,520,338**, compared to **\$333,216,452 in FY24-25**, representing a **4.9% 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:** \$2,325,000
- **Prior Years' Taxes, Penalties, and Interest:** \$17,000
- **Motor Vehicle Tax Revenue:** \$150,000
- **Sales and Use Tax:** \$880,000
- **Franchise Tax:** \$320,000
- **Other General Revenues:** \$722,800
- **Appropriation from Fund Balance to CIP:** \$287,300
- **Powell Bill Fund Revenue:** \$100,360
- **Drug Forfeiture Fund Revenue:** \$0

**Total Estimated Revenues: \$4,802,460**

## 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 98%** 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. Revenue projections for FY24-25 were **increased by \$50,000** beyond the 98% collection rate, a pattern repeated in FY25-26.

#### *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. No revenue growth is projected in the FY25-26 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, ABC store proceeds, 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, ensuring compliance with state laws requiring municipalities to maintain financial reserves for emergencies. These funds may also be allocated to special projects or operational support when financial conditions allow.

### **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.

### **General Fund Expenditures**

The General Fund expenditure budget is 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 53%** 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.

### **Key Expenditure Highlights**

#### ***Financial and Administrative Updates***

- The Town is transitioning to **Black Mountain Software**, with implementation expected to be complete by **July 2025**. This upgrade aligns accounting systems with state standards, creating a structured line-item account system that improves financial tracking across departments.

#### ***Employee Compensation and Benefits***

- **State Health Plan:** Employee health insurance premiums will remain at \$699.62/month per employee through December 2025. Potential **rate increases beginning in January 2026** will be announced in **September 2025**.
- **Retirement Contributions:** The Local Government Employees Retirement System has increased contribution rates:
  - General Fund Employees: **13.60% → 14.44%**
  - Law Enforcement Officers: **15.10% → 16.08%**
  - 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 **FY25-26**, projected costs for six officers total **\$101,481.73**.



### ***Recruitment & Retention Efforts***

The Town remains focused on attracting and retaining professional staff across its **44 positions**, incorporating the following strategies:

- **Salary Study (February 2024):** Established a structured pay schedule to maintain market competitiveness.
- **Cost of Living Adjustment (COLA):** A **3% COLA increase** is included, based on NCLM's survey showing an average adjustment of 3.1%. Budget impact estimates:
- **Police Recruitment Incentives:**
  - **\$3,000 sign-on bonus**, distributed incrementally in the first year.
  - **Overtime pay (time-and-a-half)** for event coverage, budgeted at \$10,000.
- **Insurance After Retirement:** Reinstated insurance after retirement with a four tier system based on years of service to Mayodan, effective July 1, 2025.

### ***Insurance & Municipal Contracts***

- **Property & Liability Insurance:** Costs expected to increase by 11%, split between the General Fund and Water & Sewer Fund.
- **Workers' Compensation Policy:** Projected 5% decrease, but due to increased wages, it will remain the same.
- **Trash & Recycling Services:** Mayodan's **five-year contract** with **Meridian** will **increase by 3%** (\$245,400). The contract **expires in June 2026**, prompting a decision on renewal or RFP issuance.
- **Solid Waste Tipping Fees:** Maintained at **\$40.09 per ton**.
- **Duke Power Rate Increases:**
  - Utilities Commission approved a 14.6% increase, with 8.3% and 3.3% already implemented.
  - **Final 3% increase effective January 1, 2026**, impacting Water Treatment Plant, Wastewater Treatment Plant, and Pump Stations.
- **IT Contract:** Biznet Plus provides security and maintenance services at \$52,800, distributed across Administration, Police, Water Treatment Plant, and Water Department budgets.

### ***Streets Department Leadership Transition***

- Transition Cesar Chavez to Corey Craddock to provide Corey with personnel management experience.
- Allows Cesar to focus on improvements to town parks.
- This transition is fully supported by both parties.

## **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 FY24-25:** \$21,637
- **Proposed Budget FY25-26:** \$32,700 (51% increase)

### ***Administration***

Supports general administrative functions, including management, clerk's office, liability insurance, workers' compensation, IT security, ordinance updates, and Ruger incentives. Budget also includes contributions to the Arts Council, MARC, Merchants Association, and Skat Bus. A 1% contingency is included to cover unforeseen expenses.

- **Budget FY24-25:** \$637,857
- **Proposed Budget FY25-26:** \$677,100 (6% 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 FY24-25:** \$235,125
- **Proposed Budget FY25-26:** \$160,500 (32% decrease)

### ***Planning and Code Enforcement***

Covers costs related to planning, zoning, and town code enforcement, including a \$20,000 agreement to host a Lead for NC Fellow for zoning ordinance updates. Also includes a \$27,100 code enforcement contract for managing weeds, junk, and minimum housing compliance.

- **Budget FY24-25:** \$55,000
- **Proposed Budget FY25-26:** \$81,200 (48% increase)

### ***Public Buildings***

Funds general building maintenance, including roof replacement of Police Department and Streets Maintenance buildings.

- **Budget FY24-25:** \$186,307
- **Proposed Budget FY25-26:** \$33,200 (82% decrease)

### ***Police Department***

Supports administration, patrol, detectives, and animal control, ensuring public safety. Budget includes 16 staff positions, reserve officers, \$27,000 for radio equipment lease, law enforcement equipment, liability insurance, and IT maintenance/security.

- **Budget FY24-25:** \$2,170,460
- **Proposed Budget FY25-26:** \$1,910,700 (14% decrease)

### ***Fire Department***

Dedicated to fire protection and emergency response, staffed by one full-time employee, three part-time employees, and 20 volunteers. Includes \$5,000 for a needs assessment, \$14,100 for radio equipment lease, and \$15,000 for an interlocal agreement for fire inspections.

- **Budget FY24-25:** \$458,983
- **Proposed Budget FY25-26:** \$300,100 (35% decrease)

### ***Cemetery***

Budgeted separately due to restricted revenues for cemetery maintenance.

- **Proposed Budget FY25-26:** \$2,500 (New budget)

### ***Streets Department***

Manages street maintenance, lighting, landscaping, and town rights-of-way, including two full-time positions and partial funding for another. Budget includes \$10,000 for a post lift.

- **Budget FY24-25:** \$795,850
- **Proposed Budget FY25-26:** \$333,300 (58% decrease)

### ***Sanitation***

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

- **Budget FY24-25:** \$247,792
- **Proposed Budget FY25-26:** \$245,400 (1% decrease)



### ***Parks & Recreation***

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

- \$158,600 for Madison Mayodan Recreation Commission partnership
- \$22,600 for repairs at Farris Memorial Park (excluding mini-golf & walkway drainage)
- \$17,500 for a new mower
- \$3,500 for an online facility rental system (to streamline reservations and payments)
- **Budget FY24-25:** \$472,582
- **Proposed Budget FY25-26:** \$504,700 (7% increase)

### ***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.

- **Proposed Budget FY25-26:** \$133,400 (New department)

### ***Transfer to Capital Reserve***

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

- Proposed Budget FY25-26: \$287,300 (New transfer)

## **Water & Sewer Operating Budget for FY25-26**

### **Water & Sewer Fund Revenue Sources**

- **Water Revenue - Stoneville:** \$180,000
- **Water & Sewer Revenues:** \$2,600,000
- **Pretreatment Analysis:** \$1,800
- **Cutoff Charges:** \$15,000
- **Sewer Revenue - Madison:** \$475,000
- **Sewer Revenue - Stoneville:** \$130,000
- **Interest Earned - Investments:** \$175,000
- **Water & Sewer Tap Fees:** \$50,000

**Total Estimated Revenues: \$3,947,500**

### **Key Expenditure Highlights**

#### ***No Rate Increase Proposed***

The Town has commissioned a water and sewer rate analysis through the School of Government Environmental Finance Center, expected to be completed September 2025. Once finalized, the Council may consider rate adjustments to generate additional revenue for capital improvements.

#### ***Annual Bulk Rate Adjustment***

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

- Water rates: Increased from \$3.37 to \$3.98 per 1,000 gallons (18.10% increase)
- Sewer rates: Increased from \$2.22 to \$3.28 per 1,000 gallons (47.75% increase)

#### ***Staffing Adjustments***

The Water Department will add one part-time Customer Service position to assist with water and sewer bill payments at Town Hall. This role will temporarily cover maternity leave in the fall and provide long-term operational support once fully staffed.

### ***Wastewater Plant Equipment Repairs***

Due to the age of the Wastewater Plant, the Town remains committed to proactive maintenance. Budgeted repairs total \$150,000, including:

- Sampler: \$13,000
- Clarifier receptacle: \$3,000
- Pumps: \$100,000
- General Maintenance: \$34,000

### ***Wastewater Treatment Plant Contract***

The Town's current contract of \$297,662 with Veolia for Wastewater Treatment Plant operations will be adjusted to \$306,670 based on:

- Consumer Price Index (CPI): 2.8%
- Employment Cost Index (ECI): 3.8%

## **Water & Sewer Fund Expenses by Department and Transfers**

### ***Water Department***

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

- **Budget FY24-25:** \$966,939
- **Proposed Budget FY25-26:** \$817,900 (15% decrease)

### ***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, and a \$130,000 chemical storage replacement.

- **Budget FY24-25:** \$940,230
- **Proposed Budget FY25-26:** \$931,300 (1% decrease)

### ***Sewer Department***

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

- Budget FY24-25: \$564,472
- Proposed Budget FY25-26: \$588,100 (4% increase)

### ***Wastewater Treatment Plant***

Treats wastewater for Mayodan, Madison, Stoneville, and Rockingham County, ensuring compliance with state regulations.

- **Budget FY24-25:** \$676,283
- **Proposed Budget FY25-26:** \$696,500 (3% increase)

### ***Debt Service***

Includes payments for the Public Works Building.

- **Proposed Budget FY25-26:** \$48,000 (New department)

### ***Transfer to Capital Reserve***

A \$865,700 appropriation is recommended to fund sewer force main upgrades under US 220, aligned with the NCDOT intersection improvement project.



## Contingency & General Fund Balance

The contingency line is budgeted at \$38,000, approximately 1% of expected General Fund revenues, under Administration.

### 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, 2024, the unassigned fund balance was \$2,473,366, or 80.39% of the FY24-25 budget.

## Special Revenue Funds

For the first time, 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.
  - **Proposed Budget FY25-26:** \$100,360 (New account)
- **Drug Forfeiture Fund** – Exclusively supports Police Department initiatives using funds from drug-related forfeitures.
  - **Proposed Budget FY25-26:** \$0 (New account)

## Capital Improvement Plan (CIP)

Mayodan is proud to introduce its first Capital Improvement Plan (CIP), with a recommended budget of \$1,971,120 for FY25-26.

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

### Multi-Year CIP Funds for FY25-26

**Washington Mills Park Fund (\$1,419,220)** – Includes pickleball and basketball courts, walking/biking trails, and two river accesses, with EPA-approved environmental cleanup and state appropriations funding initial development. Engineering plans begin summer/fall 2025, with construction expected to start early 2026.

**Library Conversion to Town Hall Fund (\$436,900)** – Cost-saving measures include in-house demolition and town-managed contracting. A \$45,000 RC2 grant supports design, and Duke Energy incentives may fund 80% of lighting/HVAC upgrades. Furniture is not included in this estimate and will be considered in a future budget cycle. It is recommended to obtain financing for this project.

**Multi-Use Path US 220 Business Fund (\$0 for FY25-26)** – Aims to connect downtown Mayodan to Mayo River State Park. To offset rising costs, the Town is applying for \$1.43M in toll credits through NCDOT's Toll Credit Pilot Program. The Town committed \$70,000 in FY24-25 and will reserve \$60,400 in FY26-27 for its match requirement.



**Capital Projects Fund (\$115,000)** – Used for police vehicle acquisition and renovations at Farris Memorial Park House. The Council is encouraged to continue annual transfers to support future capital needs.

## **Water & Sewer Capital Improvement Plan (CIP)**

Mayodan's FY25-26 budget funds key infrastructure upgrades to support future growth and system reliability.

### **Funded Projects**

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

### **Multi-Year Funds in FY25-26 CIP**

**WWTP Improvements Fund (\$14,880,000)** – State-approved expansion to 4.5 MGD, ensuring capacity for residential, commercial, and industrial growth. Initial budget estimates may increase due to inflation. Bids close in June, providing clarity on final costs.

**US 220 Sewer Force Main Upgrade Fund (\$320,700)** – As part of NCDOT's I-5898 project, the Town will upsize the 6" sewer force main to 10" to accommodate future growth and prevent capacity issues. Project expected to start in December 2025, with funding sourced from the W&S Fund Balance.

**Mayo Island Sewer Access Fund (\$500,000)** – Originally funded by a \$500,000 PARTF grant, this project requires an additional \$800,000 for completion. A legislative funding request has been submitted for FY25-26, with an extension required beyond the December 2025 deadline due to its 18-month implementation timeline.

**Water & Sewer Capital Projects Fund (\$545,000)** – Supports critical infrastructure needs, including:

- \$50,000 for a Public Works vehicle
- \$196,000 to replace remaining outdated water meters
- \$99,000 for a SCADA system at the Wastewater Treatment Plant
- \$200,000 for a backup generator at the Shakey Drinking Water Pump Station

### **Acknowledgment**

Thank you to the Town Council for your leadership and guidance throughout the FY25-26 budget process. Addressing the service and program needs of our community remains a top priority, and this budget reflects a strong governance strategy and sound financial planning.

Respectfully Submitted,

Melody Shuler, Town Manager



## Section 2. Operating Budget

### General Fund: Revenues

Revenues	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
Current FY Ad Valorem	\$1,750,926.55	\$2,226,721.00	\$2,325,000.00	
Prior Years Ad Valorem	\$9,700.00	\$0.00	\$12,000.00	
Motor Vehicle Property Tax	\$100,000.00	\$112,491.00	\$150,000.00	
Tax Penalties & Interest	\$4,800.00	\$1,950.00	\$5,000.00	
Sales & Use Tax	\$690,000.00	\$885,000.00	\$880,000.00	
Franchise Tax	\$225,000.00	\$295,000.00	\$320,000.00	
Interest Earned - Investments	\$7,750.00	\$65,896.00	\$80,000.00	
Law Enf/ABC Store Dist	\$16,669.00	\$16,180.00	\$13,700.00	
Fire District Revenue	\$104,000.00	\$117,000.00	\$129,100.00	
Parks & Recreation Revenue	\$15,300.00	\$27,275.00	\$30,200.00	
Planning/Code Enf Fees & Revenue	\$2,445.00	\$2,500.00	\$5,000.00	
Solid Waste Fees & Revenue	\$187,100.00	\$226,100.00	\$239,000.00	
W/S Admin Fees	\$130,000.00	\$187,000.00	\$194,000.00	
Other Miscellaneous	\$31,700.00	\$3,250.00	\$2,800.00	
Donations	\$12,500.00	\$12,400.00	\$12,400.00	
Grant Revenues	\$457,631.51	\$26,000.00	\$4,600.00	
Cemetery Sales & Interest	\$10,750.00	\$11,500.00	\$12,000.00	
Loan Proceeds	\$0.00	\$600,000.00	\$0.00	
Powell Bill Aid	\$78,000.00	\$86,000.00	\$0.00	
Transfer from Restricted Funds	\$98,008.82	\$198,915.00	\$0.00	
Appropriation from FB	\$41,000.00	\$180,415.00	\$287,300.00	
<b>Total General Fund Revenues</b>	<b>\$3,973,280.88</b>	<b>\$5,281,593.00</b>	<b>\$4,702,100.00</b>	<b>\$0.00</b>

### Special Fund: Revenues

Revenues	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
Powell Bill Fund	\$0.00	\$0.00	\$100,360.00	
Drug Forfeiture Fund	\$0.00	\$0.00	\$0.00	
<b>Total Special Fund Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,360.00</b>	<b>\$0.00</b>

<b>Total Operating Revenues</b>	<b>\$3,973,280.88</b>	<b>\$5,281,593.00</b>	<b>\$4,802,460.00</b>	<b>\$0.00</b>
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## General Fund: Expenditures

Expenditures	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
Governmental	\$18,897.00	\$21,637.00	\$32,700.00	
Administration	\$848,196.11	\$637,857.00	\$677,100.00	
Finance	\$220,884.14	\$235,125.00	\$160,500.00	
Planning & Code Enforcement	\$20,750.00	\$55,000.00	\$81,200.00	
Public Buildings	\$31,850.00	\$186,307.00	\$33,200.00	
Police	\$1,557,684.74	\$2,170,460.00	\$1,910,700.00	
Fire	\$222,447.57	\$458,983.00	\$300,100.00	
Cemetery	\$0.00	\$0.00	\$2,500.00	
Streets	\$452,920.66	\$795,850.00	\$333,300.00	
Sanitation	\$204,966.00	\$247,792.00	\$245,400.00	
Parks & Recreation	\$394,684.66	\$472,582.00	\$504,700.00	
Debt Service	\$0.00	\$0.00	\$133,400.00	
Transfer to Capital Reserve	\$0.00	\$0.00	\$287,300.00	
<b>Total General Fund Expenditures</b>	<b>\$3,973,280.88</b>	<b>\$5,281,593.00</b>	<b>\$4,702,100.00</b>	<b>\$0.00</b>

## Special Fund: Expenditures

Expenditures	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
Powell Bill Fund	\$0.00	\$0.00	\$100,360.00	
Drug Forfeiture Fund	\$0.00	\$0.00	\$0.00	
<b>Total Special Fund Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,360.00</b>	<b>\$0.00</b>

<b>Total Operating Expenditures</b>	<b>\$3,973,280.88</b>	<b>\$5,281,593.00</b>	<b>\$4,802,460.00</b>	<b>\$0.00</b>
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# Department Budgets

## Governmental

Expenditures	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
10-5100-416 Elected Officials	\$11,400.00	\$11,856.00	\$11,900.00	
10-5100-421 FICA	\$873.00	\$907.00	\$1,000.00	
10-5100-425 Health & Life Insurance	\$2,824.00	\$2,824.00	\$3,100.00	
10-5100-511 Professional Services	\$0.00	\$0.00	\$2,600.00	
10-5100-513 Development & Travel	\$3,500.00	\$5,500.00	\$7,600.00	
10-5100-551 Supplies	\$300.00	\$550.00	\$1,200.00	
10-5100-574 Election Expenses	\$0.00	\$0.00	\$5,300.00	
<b>Total</b>	<b>\$18,897.00</b>	<b>\$21,637.00</b>	<b>\$32,700.00</b>	<b>\$0.00</b>



## Administration

Expenditures	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
10-5210-411 FT Regular Wages	\$88,408.00	\$87,620.00	\$201,400.00	
10-5210-421 FICA	\$7,130.00	\$8,400.00	\$15,800.00	
10-5210-422 Unemployment Insurance	\$1,200.00	\$2,000.00	\$2,500.00	
10-5210-423 LGERS Pension	\$11,450.00	\$14,385.00	\$29,100.00	
10-5210-424 401K	\$4,421.00	\$5,250.00	\$10,100.00	
10-5210-425 Health & Life Insurance	\$18,752.00	\$31,068.00	\$26,100.00	
10-5210-426 Workers' Compensation	\$10,875.14	\$38,392.00	\$41,000.00	
10-5210-511 Professional Services	25,600.00	\$27,000.00	\$61,300.00	
10-5210-512 Contractual Services	\$3,500.00	\$12,380.00	\$0.00	
10-5210-513 Staff Development & Travel	\$4,000.00	\$13,800.00	\$12,600.00	
10-5210-514 Uniforms	\$0.00	\$0.00	\$200.00	
10-5210-515 Advertising	\$0.00	\$0.00	\$20,600.00	
10-5210-517 Drug/Background	\$400.00	\$450.00	\$300.00	
10-5210-522 Maint & Rep - Bldg & Gnds	\$0.00	\$0.00	\$300.00	
10-5210-523 Maint & Rep - Equip	\$3,500.00	\$3,500.00	\$0.00	
10-5210-525 Property & Liability	\$16,990.00	\$43,843.00	\$52,300.00	
10-5210-526 Utilities & Communication	\$14,750.00	\$16,350.00	\$24,600.00	
10-5210-533 Contributions	\$134,041.86	\$102,100.00	\$94,700.00	
10-5210-534 Dues & Subscriptions	\$30,000.00	\$41,337.00	\$27,200.00	
10-5210-535 Postage & Printing	\$2,500.00	\$2,500.00	\$4,000.00	
10-5210-551 Supplies	\$4,000.00	\$4,000.00	\$4,000.00	
10-5210-553 Fuel	\$4,800.00	\$0.00	\$5,000.00	
10-5210-561 Capital Outlay	\$432,631.51	\$70,000.00	\$0.00	
10-5210-564 Debt Service Principal	\$17,454.00	\$17,082.00	\$0.00	
10-5210-566 Lease - Principal	\$4,250.00	\$3,900.00	\$3,900.00	
10-5210-574 Election Expenses	\$5,000.00	\$0.00	\$0.00	
10-5210-577 Contingency	\$39.42	\$90,000.00	\$38,000.00	
10-5210-579 Miscellaneous	\$2,503.18	\$2,500.00	\$2,100.00	
<b>Total</b>	<b>\$848,196.11</b>	<b>\$637,857.00</b>	<b>\$677,100.00</b>	<b>\$0.00</b>

## Finance

Expenditures	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
10-5220-411 FT Regular Wages	\$138,186.10	\$157,837.00	\$83,000.00	
10-5220-421 FICA	\$10,571.24	\$12,075.00	\$6,400.00	
10-5220-423 LGERS Pension	\$17,895.10	\$21,625.00	\$12,000.00	
10-5220-424 401K	\$6,909.30	\$7,892.00	\$4,200.00	
10-5220-425 Health & Life Insurance	\$16,022.40	\$18,196.00	\$9,200.00	
10-5220-511 Professional Services	\$0.00	\$0.00	\$22,900.00	
10-5220-513 Staff Development & Travel	\$3,000.00	\$5,000.00	\$2,500.00	
10-5220-526 Utilities & Communication	\$0.00	\$0.00	\$600.00	
10-5220-532 Bank Fees	\$9,300.00	\$0.00	\$0.00	
10-5220-534 Dues & Subscription	\$0.00	\$0.00	\$800.00	
10-5220-537 Collection Fee	\$9,000.00	\$10,000.00	\$16,800.00	
10-5220-551 Supplies	\$0.00	\$0.00	\$800.00	
10-5220-579 Miscellaneous	\$10,000.00	\$2,500.00	\$1,300.00	
<b>Total</b>	<b>\$220,884.14</b>	<b>\$235,125.00</b>	<b>\$160,500.00</b>	<b>\$0.00</b>



## Planning & Code Enforcement

Expenditures	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
10-5610-454 Planning & Zoning Fees	\$20,250.00	\$25,000.00	\$20,000.00	
10-5610-512 Contractual Services	\$500.00	\$30,000.00	\$27,100.00	
10-5610-513 Staff Development & Travel	\$0.00	\$0.00	\$1,400.00	
10-5610-515 Advertising	\$0.00	\$0.00	\$1,900.00	
10-5610-538 Penalties & Fines	\$0.00	\$0.00	\$30,000.00	
10-5610-551 Supplies	\$0.00	\$0.00	\$800.00	
<b>Total</b>	<b>\$20,750.00</b>	<b>\$55,000.00</b>	<b>\$81,200.00</b>	<b>\$0.00</b>

## Public Buildings

Expenditures	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
10-5720-522 Maint & Rep - Bldg & Gnds	\$22,000.00	\$26,500.00	\$21,500.00	
10-5720-526 Utilities & Communication	\$7,350.00	\$7,800.00	\$8,500.00	
10-5720-551 Supplies	\$2,500.00	\$4,500.00	\$3,200.00	
10-5720-555 Safety	\$0.00	\$2,000.00	\$0.00	
10-5720-561 Capital Outlay	\$0.00	\$145,507.00	\$0.00	
10-5720-575 Special Activities	\$0.00	\$0.00	\$0.00	
<b>Total</b>	<b>\$31,850.00</b>	<b>\$186,307.00</b>	<b>\$33,200.00</b>	<b>\$0.00</b>



## Police

Expenditures	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
10-5300-411 FT Regular Wages	\$876,120.03	\$973,082.00	\$1,013,500.00	
10-5300-412 PT Regular Wages	\$19,824.00	\$20,324.00	\$25,500.00	
10-5300-421 FICA	\$69,628.46	\$82,515.00	\$87,300.00	
10-5300-423 LGERS Pension	\$123,007.25	\$146,352.00	\$163,000.00	
10-5300-424 401K	\$43,806.00	\$48,655.00	\$50,700.00	
10-5300-425 Health & Life Insurance	\$170,893.00	\$204,465.00	\$228,700.00	
10-5300-429 Other Allowances	\$34,056.00	\$85,205.00	\$101,500.00	
10-5300-511 Professional Services	\$7,600.00	\$13,600.00	\$19,800.00	
10-5300-512 Contractual Services	\$19,000.00	\$21,000.00	\$24,000.00	
10-5300-513 Staff Development & Travel	\$8,250.00	\$8,250.00	\$9,700.00	
10-5300-514 Uniforms	\$8,500.00	\$8,500.00	\$9,300.00	
10-5300-517 Drug/Background	\$0.00	\$1,600.00	\$3,600.00	
10-5300-522 Maint & Rep - Bldgs	\$1,000.00	\$2,000.00	\$1,700.00	
10-5300-523 Maint & Rep - Equip	\$2,000.00	\$3,000.00	\$3,000.00	
10-5300-524 Maint & Rep - Vehicles	\$15,000.00	\$25,000.00	\$35,900.00	
10-5300-525 Property & Liability	\$0.00	\$15,862.00	\$24,000.00	
10-5300-526 Utilities & Communication	\$15,000.00	\$18,350.00	\$22,600.00	
10-5300-533 Contributions	\$1,500.00	\$1,500.00	\$1,500.00	
10-5300-534 Dues & Subscriptions	\$1,500.00	\$2,000.00	\$2,100.00	
10-5300-551 Supplies	\$22,000.00	\$17,500.00	\$41,800.00	
10-5300-554 Fuel	\$30,000.00	\$30,000.00	\$30,000.00	
10-5300-561 Capital Outlay	\$63,000.00	\$413,200.00	\$6,500.00	
10-5300-575 Special Activities	\$0.00	\$2,000.00	\$2,000.00	
10-5300-579 Miscellaneous	\$25,000.00	\$25,500.00	\$0.00	
10-5300-581 Investigations	\$1,000.00	\$1,000.00	\$3,000.00	
<b>Total</b>	<b>\$1,557,684.74</b>	<b>\$2,170,460.00</b>	<b>\$1,910,700.00</b>	<b>\$0.00</b>



## Fire

Expenditures	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
10-5400-411 FT Regular Wages	\$10,300.00	\$71,712.00	\$57,750.00	
10-5400-412 PT Regular Wages	\$82,000.00	\$81,000.00	\$90,000.00	
10-5400-421 FICA	\$7,061.00	\$7,300.00	\$11,300.00	
10-5400-423 LGERS Pension	\$0.00	\$0.00	\$6,800.00	
10-5400-424 401K	\$0.00	\$0.00	\$2,400.00	
10-5400-425 Health & Life Insurance	\$0.00	\$0.00	\$9,000.00	
10-5400-427 Fireman's Pension Fees	\$1,300.00	\$1,300.00	\$1,300.00	
10-5400-511 Professional Services	\$0.00	\$0.00	\$5,000.00	
10-5400-512 Contractual Services	\$0.00	\$0.00	\$15,600.00	
10-5400-513 Staff Development & Travel	\$1,500.00	\$11,200.00	\$3,000.00	
10-5400-514 Uniforms	\$9,500.00	\$11,500.00	\$18,500.00	
10-5400-517 Drug/Background	\$0.00	\$0.00	\$3,200.00	
10-5400-522 Maint & Rep - Bldgs	\$8,700.00	\$11,500.00	\$0.00	
10-5400-523 Maint & Rep - Equip	\$18,000.00	\$18,500.00	\$19,500.00	
10-5400-524 Maint & Rep - Vehicles	\$10,000.00	\$15,000.00	\$15,000.00	
10-5400-525 Property & Liability	\$2,825.00	\$2,825.00	\$3,500.00	
10-5400-526 Utilities & Communication	\$8,500.00	\$8,000.00	\$7,600.00	
10-5400-534 Dues & Subscriptions	\$1,200.00	\$1,200.00	\$1,200.00	
10-5400-551 Supplies	\$7,300.00	\$158,750.00	\$23,600.00	
10-5400-553 Fuel	\$4,000.00	\$4,500.00	\$5,500.00	
10-5400-561 Capital Outlay	\$50,261.57	\$54,696.00	\$0.00	
10-5400-579 Miscellaneous	\$0.00	\$0.00	\$500.00	
<b>Total</b>	<b>\$222,447.57</b>	<b>\$458,983.00</b>	<b>\$300,100.00</b>	<b>\$0.00</b>

## Streets

Expenditures	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
10-5740-411 FT Regular Wages	\$72,217.56	\$95,722.00	\$107,500.00	
10-5740-421 FICA	\$5,524.66	\$7,323.00	\$8,300.00	
10-5740-423 LGERS Pension	\$8,381.00	\$12,087.00	\$14,500.00	
10-5740-424 401K	\$3,235.89	\$4,412.00	\$5,000.00	
10-5740-425 Health & Life Insurance	\$32,077.00	\$18,177.00	\$18,400.00	
10-5740-513 Staff Development & Travel	\$0.00	\$0.00	\$0.00	
10-5740-514 Uniforms	\$1,250.00	\$1,000.00	\$1,200.00	
10-5740-521 Maint & Rep - Infra	\$104,950.00	\$43,000.00	\$43,000.00	
10-5740-522 Maint & Rep - Bldgs	\$1,200.00	\$1,200.00	\$0.00	
10-5740-523 Maint & Rep - Equip	\$10,000.00	\$10,000.00	\$10,000.00	
10-5740-524 Maint & Rep - Vehicles	\$15,000.00	\$15,000.00	\$13,000.00	
10-5740-526 Utilities & Communication	\$43,000.00	\$55,125.00	\$58,400.00	
10-5740-551 Supplies	\$26,000.00	\$28,000.00	\$37,000.00	
10-5740-553 Fuel	\$10,000.00	\$9,000.00	\$10,000.00	
10-5740-561 Capital Outlay	\$117,584.55	\$492,304.00	\$0.00	
10-5740-575 Special Events	\$0.00	\$0.00	\$7,000.00	
10-5740-579 Miscellaneous	\$2,500.00	\$3,500.00	\$0.00	
<b>Total</b>	<b>\$452,920.66</b>	<b>\$795,850.00</b>	<b>\$333,300.00</b>	<b>\$0.00</b>



## Cemetery

Expenditures	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
10-5730-579 Cemetery Expense	\$0.00	\$0.00	\$2,500.00	
10-5730-561 Cemetery Capital Outlay	\$0.00	\$0.00	\$0.00	
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$0.00</b>

## Sanitation

Expenditures	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
10-5750-425 Health & Life Insurance	\$4,750.00	\$5,332.00	\$0.00	
10-5750-512 Contractual Services	\$150,812.00	\$172,500.00	\$190,000.00	
10-5750-539 Bad Debt	\$0.00	\$0.00	\$0.00	
10-5750-551 Supplies	\$5,500.00	\$20,000.00	\$10,000.00	
10-5750-553 Fuel	\$31,604.00	\$31,610.00	\$32,200.00	
10-5750-561 Capital Outlay	\$7,300.00	\$13,350.00	\$7,700.00	
10-5750-576 Landfill Tipping Fees	\$5,000.00	\$5,000.00	\$5,500.00	
<b>Total</b>	<b>\$204,966.00</b>	<b>\$247,792.00</b>	<b>\$245,400.00</b>	<b>\$0.00</b>

## Debt Service

Expenditures	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
10-6000-564 Debt Service Principal	\$0.00	\$0.00	\$116,700.00	
10-6000-565 Debt Service Interest	\$0.00	\$0.00	\$16,700.00	
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$133,400.00</b>	<b>\$0.00</b>



## Parks & Recreation

Expenditures	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
10-5510-411 FT Regular Wages	\$86,433.45	\$117,785.00	\$126,000.00	
10-5510-412 PT Regular Wages	\$30,000.00	\$35,000.00	\$25,000.00	
10-5510-421 FICA	\$8,806.83	\$11,556.00	\$11,600.00	
10-5510-423 LGERS Pension	\$11,023.29	\$15,900.00	\$18,200.00	
10-5510-424 401K	\$4,256.09	\$5,803.00	\$6,300.00	
10-5510-425 Health & Life Insurance	\$32,545.00	\$33,715.00	\$35,000.00	
10-5510-513 Staff Development & Travel	\$0.00	\$0.00	\$1,500.00	
10-5510-514 Uniforms	\$1,000.00	\$1,250.00	\$1,200.00	
10-5510-515 Advertising	\$0.00	\$500.00	\$500.00	
10-5510-522 Maint & Rep - Bldgs & Grds	\$20,100.00	\$40,300.00	\$42,300.00	
10-5510-523 Maint & Rep - Equip	\$3,500.00	\$3,500.00	\$4,500.00	
10-5510-524 Maint & Rep - Vehicles	\$2,800.00	\$3,000.00	\$4,100.00	
10-5510-526 Utilities & Communication	\$9,670.00	\$10,270.00	\$12,100.00	
10-5510-533 Contributions	\$158,500.00	\$158,503.00	\$158,600.00	
10-5510-551 Supplies	\$4,050.00	\$2,300.00	\$10,400.00	
10-5510-553 Fuel	\$6,300.00	\$5,300.00	\$5,000.00	
10-5510-556 Purchases for Resale	\$3,000.00	\$3,500.00	\$4,300.00	
10-5510-561 Capital Outlay	\$9,000.00	\$19,500.00	\$23,300.00	
10-5510-575 Special Activities	\$500.00	\$500.00	\$500.00	
10-5510-579 Miscellaneous	\$500.00	\$1,500.00	\$1,000.00	
10-5510-601 Other Town Parks	\$2,700.00	\$2,900.00	\$13,300.00	
<b>Total</b>	<b>\$394,684.66</b>	<b>\$472,582.00</b>	<b>\$504,700.00</b>	<b>\$0.00</b>



## Section 3. Special Revenue Funds

### Powell Bill Fund

Revenues	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
20-4311 Interest Earned on Investment	\$0.00	\$0.00	\$4,500.00	
20-4280 Powell Bill Aid	\$0.00	\$0.00	\$95,860.00	
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,360.00</b>	<b>\$0.00</b>
Expenitures				
20-5740-572 Powell Bill Expenses	\$0.00	\$0.00	\$100,360.00	
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$100,360.00</b>	<b>\$0.00</b>

### Drug Forfeiture Fund

Revenues	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
32-4532 Police Confiscations	\$0.00	\$0.00	\$0.00	
32-4311 Interest Earning on Investments	\$0.00	\$0.00	\$0.00	
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Expenitures				
32-5300-710 Police Drug Forfeiture Exp	\$0.00	\$0.00	\$0.00	
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



## Section 4. Operating Budget Ordinance

**ORDINANCE NO. 2025-02**

**TOWN OF MAYODAN, NC  
OPERATING BUDGET ORDINANCE FISCAL YEAR 2025-2026**

**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, 2025 and ending June 30, 2026:

#### ***General Fund Revenues***

- Real & Personal Property Tax: \$2,325,000
- Prior Years' Taxes, Penalties, and Interest: \$17,000
- Motor Vehicle Tax: \$150,000
- Sales & Use Tax: \$880,000
- Franchise Tax: \$320,000
- Other Revenues: \$722,800
- Appropriation from Fund Balance to CIP: \$287,300

Total: \$4,702,100

#### ***Special Fund Revenues***

- Powell Bill Fund: \$100,360
- Drug Forfeiture Fund: \$0

Total: \$100,360

**TOTAL REVENUES: \$4,802,460**

### **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, 2025 and ending June 30, 2026:

#### ***General Fund Expenditures***

- Governmental: \$32,700
- Administration: \$677,100
- Finance: \$160,500
- Planning & Code Enforcement: \$81,200
- Public Buildings: \$33,200
- Police: \$1,910,700
- Fire: \$300,100
- Cemetery: \$2,500
- Streets: \$333,300
- Sanitation: \$245,400
- Parks & Recreation: \$504,700
- Debt Service: \$133,400
- Transfer to Capital Reserve: \$287,300

Total: \$4,702,100

#### ***Special Fund Expenditures***

- Powell Bill Fund: \$100,360
  - Drug Forfeiture Fund: \$0
- Total: \$100,360

**TOTAL EXPENDITURES: \$4,802,460**

**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 2025, is hereby levied and established as the official tax rate for the Town of Mayodan for Fiscal Year 2025-2026. Said rate is based on a total projected valuation of \$349,520,338 and an estimated collection of 98%.

**SECTION 4: FEE SCHEDULE**

The fee schedule is hereby incorporated into this ordinance and is approved, effective July 1, 2025. 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, 2025 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 9th day of June 2025.**

-----  
Dwight Lake, Mayor

Attest:

Seal

-----  
Sarah Hopper, Town Clerk



## Section 5. Water & Sewer Budget

### Water & Sewer Fund: Revenues

Revenues	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
Water Revenue - Stoneville	\$125,000.00	\$173,000.00	\$180,000.00	
Water & Sewer Revenues	\$2,295,000.00	\$2,400,000.00	\$2,600,000.00	
Pretreatment Analysis	\$2,300.00	\$1,800.00	\$1,800.00	
Cutoff Charges	\$8,000.00	\$20,000.00	\$15,000.00	
Sewer Revenue - Madison	\$300,000.00	\$375,000.00	\$475,000.00	
Sewer Revenue - Stoneville	\$90,000.00	\$105,000.00	\$130,000.00	
Interest Earned - Investments	\$10,000.00	\$37,124.00	\$175,000.00	
Water & Sewer Tap Fees	\$10,000.00	\$36,000.00	\$50,000.00	
Interlocal Capital Projects Proceeds	\$194,861.82	\$0.00	\$0.00	
Grant Revenues	\$527,471.00	\$0.00	\$0.00	
Appropriation from FB	\$0.00	\$0.00	\$320,700.00	
<b>Total W&amp;S Fund Revenues</b>	<b>\$3,562,632.82</b>	<b>\$3,147,924.00</b>	<b>\$3,947,500.00</b>	<b>\$0.00</b>

### Water & Sewer Fund: Expenses

Expenses	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
Water Department	\$1,306,108.36	\$966,939.00	\$817,900.00	
Water Treatment Plant	\$880,249.80	\$940,230.00	\$931,300.00	
Sewer Department	\$625,122.40	\$564,472.00	\$588,100.00	
Wastewater Treatment Plant	\$751,152.26	\$676,283.00	\$696,500.00	
Debt Service	\$0.00	\$0.00	\$48,000.00	
Transfer to Capital Reserve	\$0.00	\$0.00	\$865,700.00	
<b>Total W&amp;S Fund Expenses</b>	<b>\$3,562,632.82</b>	<b>\$3,147,924.00</b>	<b>\$3,947,500.00</b>	<b>\$0.00</b>

<b>Total W&amp;S Budget</b>	<b>\$3,562,632.82</b>	<b>\$3,147,924.00</b>	<b>\$3,947,500.00</b>	<b>\$0.00</b>
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## Water Department

Expenses	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
51-5820-411 FT Regular Wages	\$195,924.10	\$257,120.00	\$316,600.00	
51-5820-421 FICA	\$14,988.19	\$19,670.00	\$24,300.00	
51-5820-423 LGERS Pension	\$25,372.17	\$35,226.00	\$41,300.00	
51-5820-424 401K	\$9,796.20	\$12,856.00	\$14,300.00	
51-5820-425 Health & Life Insurance	\$52,206.40	\$58,027.00	\$56,800.00	
51-5820-426 Workers' Compensation	\$10,760.14	\$4,800.00	\$5,500.00	
51-5820-429 Other Allowances	\$1,070.00	\$750.00	\$1,600.00	
51-5820-511 Professional Services	\$14,000.00	\$12,500.00	\$21,400.00	
51-5820-512 Contractual Services	\$6,100.00	\$7,000.00	\$9,400.00	
51-5820-513 Staff Development & Travel	\$2,000.00	\$2,000.00	\$1,000.00	
51-5820-514 Uniforms	\$4,500.00	\$4,500.00	\$4,500.00	
51-5820-521 Maint & Rep - Infra	\$130,000.00	\$150,000.00	\$80,000.00	
51-5820-523 Maint & Rep - Equip	\$2,000.00	\$2,000.00	\$3,900.00	
51-5820-524 Maint & Rep - Vehicles	\$10,500.00	\$7,500.00	\$7,500.00	
51-5820-526 Utilities & Communication	\$1,300.00	\$1,000.00	\$2,500.00	
51-5820-533 Contributions	\$8,000.00	\$8,000.00	\$9,000.00	
51-5820-534 Dues & Subscriptions	\$9,398.40	\$9,690.00	\$10,200.00	
51-5820-551 Supplies	\$96,226.00	\$151,800.00	\$5,200.00	
51-5820-553 Fuel	\$10,000.00	\$7,500.00	\$7,000.00	
51-5820-561 Capital Outlay	\$567,966.76	\$24,000.00	\$0.00	
51-5820-578 OPEB Expense	\$0.00	\$0.00	\$0.00	
51-5820-579 Miscellaneous	\$4,000.00	\$4,000.00	\$2,000.00	
51-5820-602 Admin Service Charge	\$130,000.00	\$187,000.00	\$194,000.00	
<b>Total</b>	<b>\$1,306,108.36</b>	<b>\$966,939.00</b>	<b>\$817,900.00</b>	<b>\$0.00</b>

## Water Treatment Plant

Expenses	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
51-5840-411 FT Regular Wages	\$251,765.66	\$302,922.00	\$368,000.00	
51-5840-421 FICA	\$19,260.07	\$23,174.00	\$28,200.00	
51-5840-423 LGERS Pension	\$29,236.65	\$37,939.00	\$49,400.00	
51-5840-424 401K	\$11,288.28	\$13,847.00	\$17,100.00	
51-5840-425 Health & Life Insurance	\$54,554.00	\$58,741.00	\$63,900.00	
51-5840-426 Workers' Compensation	\$10,875.14	\$4,800.00	\$5,500.00	
51-5840-429 Other Allowances	\$780.00	\$780.00	\$2,600.00	
51-5840-511 Professional Services	\$0.00	\$10,000.00	\$8,900.00	
51-5840-512 Contractual Services	\$26,000.00	\$66,900.00	\$16,700.00	
51-5840-513 Staff Development & Travel	\$3,000.00	\$3,000.00	\$9,000.00	
51-5840-514 Uniforms	\$2,000.00	\$2,000.00	\$2,200.00	
51-5840-516 Laboratory Testing	\$7,000.00	\$7,800.00	\$7,800.00	
51-5840-521 Maint & Rep - Infra	\$8,000.00	\$8,000.00	\$9,000.00	
51-5840-522 Maint & Rep - Bldgs	\$40,000.00	\$20,000.00	\$15,000.00	
51-5840-523 Maint & Rep - Equip	\$141,000.00	\$121,007.00	\$48,200.00	
51-5840-524 Maint & Rep - Vehicles	\$4,000.00	\$7,000.00	\$7,000.00	
51-5840-525 Property & Liability	\$16,990.00	\$13,620.00	\$16,700.00	
51-5840-526 Utilities & Communication	\$68,000.00	\$80,300.00	\$95,000.00	
51-5840-551 Supplies	\$131,700.00	\$139,600.00	\$143,300.00	
51-5840-552 Permits and Licenses	\$5,800.00	\$6,000.00	\$6,000.00	
51-5840-553 Fuel	\$4,000.00	\$4,800.00	\$4,000.00	
51-5840-561 Capital Outlay	\$45,000.00	\$7,000.00	\$7,000.00	
51-5840-578 OPEB Expense	\$0.00	\$0.00	\$0.00	
51-5840-579 Miscellaneous	\$0.00	\$1,000.00	\$800.00	
<b>Total</b>	<b>\$880,249.80</b>	<b>\$940,230.00</b>	<b>\$931,300.00</b>	<b>\$0.00</b>



## Sewer Department

Expenses	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
51-5830-411 FT Regular Wages	\$191,947.45	\$231,163.00	\$247,800.00	
51-5830-421 FICA	\$14,626.60	\$17,684.00	\$19,000.00	
51-5830-423 LGERS Pension	\$24,760.07	\$31,670.00	\$35,800.00	
51-5830-424 401K	\$9,559.87	\$11,559.00	\$12,400.00	
51-5830-425 Health & Life Insurance	\$55,253.00	\$59,636.00	\$61,100.00	
51-5830-426 Workers' Compensation	\$10,875.14	\$4,800.00	\$5,500.00	
51-5830-429 Other Allowances	\$1,000.00	\$800.00	\$2,100.00	
51-5830-511 Professional Services	\$0.00	\$0.00	\$1,500.00	
51-5830-513 Staff Development & Travel	\$2,000.00	\$3,000.00	\$1,000.00	
51-5830-514 Uniforms	\$4,500.00	\$4,500.00	\$4,500.00	
51-5830-515 Advertising	\$0.00	\$0.00	\$300.00	
51-5830-521 Maint & Rep - Infra	\$96,500.00	\$40,000.00	\$40,000.00	
51-5830-523 Maint & Rep - Equip	\$46,000.00	\$61,000.00	\$83,700.00	
51-5830-525 Property & Liability	\$16,990.00	\$13,620.00	\$16,700.00	
51-5830-526 Utilities & Communication	\$22,000.00	\$24,000.00	\$27,000.00	
51-5830-534 Dues & Subscriptions	\$0.00	\$0.00	\$2,600.00	
51-5830-551 Supplies	\$39,910.00	\$25,300.00	\$18,700.00	
51-5830-552 Permits & Licenses	\$1,500.00	\$1,500.00	\$2,000.00	
51-5830-553 Fuel	\$8,000.00	\$5,000.00	\$5,500.00	
51-5830-561 Capital Outlay	\$4,430.00	\$3,740.00	\$0.00	
51-5830-564 Debt Service - Principal	\$23,945.76	\$24,000.00	\$0.00	
51-5830-577 Contingencies	\$51,324.51	\$0.00	\$0.00	
51-5830-578 OPEB Expense	\$0.00	\$0.00	\$0.00	
51-5830-579 Miscellaneous	\$0.00	\$1,500.00	\$900.00	
<b>Total</b>	<b>\$625,122.40</b>	<b>\$564,472.00</b>	<b>\$588,100.00</b>	<b>\$0.00</b>

## Wastewater Treatment Plant

Expenses	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
51-5870-512 Contractual Services	\$385,945.28	\$395,663.00	\$402,700.00	
51-5870-523 Maint & Rep - Equip	\$13,200.00	\$150,000.00	\$150,000.00	
51-5870-525 Property & Liability	\$16,990.00	\$13,620.00	\$16,700.00	
51-5870-526 Utilities & Communication	\$68,000.00	\$105,000.00	\$116,100.00	
51-5870-551 Supplies	\$2,892.22	\$1,000.00	\$0.00	
51-5870-552 Permits and Licenses	\$5,000.00	\$5,000.00	\$5,000.00	
51-5870-561 Capital Outlay	\$0.00	\$5,000.00	\$5,000.00	
51-5870-564 Debt Service - Principle	\$6,714.11	\$0.00	\$0.00	
51-5870-565 Debt Service - Interest	\$252,410.65	\$0.00	\$0.00	
51-5870-579 Miscellaneous	\$0.00	\$1,000.00	\$1,000.00	
<b>Total</b>	<b>\$751,152.26</b>	<b>\$676,283.00</b>	<b>\$696,500.00</b>	<b>\$0.00</b>

## W&S Fund Debt Service

Expenses	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
51-6000-564 Debt Service - Principal	\$0.00	\$0.00	\$44,000.00	
51-6000-565 Debt Service - Interest	\$0.00	\$0.00	\$4,000.00	
<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$48,000.00</b>	<b>\$0.00</b>





## Section 6. W&S Budget Ordinance

**ORDINANCE NO. 2025-03**

**TOWN OF MAYODAN, NC**  
**WATER & SEWER OPERATING BUDGET ORDINANCE FISCAL YEAR 2025-2026**

**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, 2025 and ending June 30, 2026:

#### ***Water & Sewer Fund Revenues***

- Water Revenue - Stoneville: \$180,000
- Water & Sewer Revenues: \$2,600,000
- Pretreatment Analysis: \$1,800
- Cutoff Charges: \$15,000
- Sewer Revenue - Madison: \$475,000
- Sewer Revenue - Stoneville: \$130,000
- Interest Earned - Investments: \$175,000
- Water & Sewer Tap Fees: \$50,000

Total: \$3,947,500

### **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, 2025 and ending June 30, 2026:

#### ***Water & Sewer Fund Expenses***

- Water Department: \$817,900
- Water Treatment Plant: \$931,300
- Sewer Department: \$588,100
- Wastewater Treatment Plant: \$696,500
- Debt Service: \$48,000
- Transfer to Capital Reserve: \$865,700

Total: \$3,947,500

### **SECTION 3: FEE SCHEDULE**

The fee schedule is hereby incorporated into this ordinance and is approved, effective July 1, 2025. 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 6: ENCUMBRANCES**

Appropriation herein authorized and shall have the amount of outstanding encumbrances as of June 30, 2025 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 9th day of June 2025.**

-----  
Dwight Lake, Mayor

Attest: Seal

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Sarah Hopper, Town Clerk



## Section 7. Capital Improvement Plan





CIP Budget FY25-26

Revenues	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
Washington Mills Park			\$1,419,220.00	
Library Conversion to Town Hall			\$436,900.00	
Multi-Use Path US 220 Business		\$70,000.00		
Capital Projects			\$115,000.00	
Total CIP Revenues	\$0.00	\$70,000.00	\$1,971,120.00	\$0.00

Expenditures	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
Washington Mills Park			\$1,419,220.00	
Library Conversion to Town Hall			\$436,900.00	
Multi-Use Path US 220 Business		\$70,000.00		
Capital Projects			\$115,000.00	
Total CIP Expenditures	\$0.00	\$70,000.00	\$1,971,120.00	\$0.00

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

## 5 Year Plan FY2026

	Fund	FY26
Washington Mills Contamination Cleanup	31	\$187,000.00
Washington Mills Engineering & Surveying	31	\$737,300.00
Washington Mills Park Phase 1	31	\$494,920.00
Library Conversion to Town Hall	61	\$436,900.00
Capital Vehicles	63	\$65,000.00
Building Improvements	63	\$50,000.00
Aerial Ladder Truck	63	
Police Department Expansion	63	
Capital Vehicles	63	
EB-5891: Multi-Use Path on US 220 Business	62	
Washington Mills Park Phase 2	31	
Fire Station Generator	63	
SCBA Fill Station	63	
Capital Vehicles	63	
Fire Department Overnight Housing	63	
Capital Vehicles	63	
Washington Mills Park Phase 3	31	
Capital Vehicles	63	
<b>Total</b>		<b>\$1,971,120.00</b>

### Fund Descriptions

Washington Mills Park (31)

Multi-Use Path US 220 (62)

Library Conversion to Town Hall (61)

Capital Projects (63)

5 Year Plan FY2027-2030

FY27	FY28	FY29	FY30
\$1,500,000.00			
\$200,000.00			
\$65,000.00			
\$60,400.00			
	\$1,673,000.00		
	\$25,000.00		
	\$50,000.00		
	\$65,000.00		
		\$2,000,000.00	
		\$230,000.00	
			\$1,430,000.00
			\$65,000.00
\$1,825,400.00	\$1,813,000.00	\$2,230,000.00	\$1,495,000.00



## Washington Mills Park Fund 31

Revenues	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
31-4611 Grant Revenues			\$474,920.00	
31-4651 State Appropriation			\$772,000.00	
31-4911 Transfer in from General Fund			\$172,300.00	
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,419,220.00</b>	<b>\$0.00</b>

Expenses				
31-5510-561 Capital Outlay			\$187,000.00	
31-5510-562 Engineering & Design			\$737,300.00	
31-5510-563 Construction			\$494,920.00	
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,419,220.00</b>	<b>\$0.00</b>

## Library Conversion to Town Hall Fund 61

Revenues	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
61-4611 Grant Revenues			\$45,000.00	
61-4710 Debt Service			\$391,900.00	
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$436,900.00</b>	<b>\$0.00</b>

Expenses				
61-5720-562 Engineering and Design			\$45,000.00	
61-5720-563 Construction			\$391,900.00	
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$436,900.00</b>	<b>\$0.00</b>

Multi-Use Path US 220 Business Fund 62

Revenues	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
62-4911 Transfer in from General Fund		\$70,000.00		
Totals	\$0.00	\$70,000.00	\$0.00	\$0.00

Expenses				
62-5510-571 Match		\$70,000.00		
Totals	\$0.00	\$70,000.00	\$0.00	\$0.00

Capital Projects Fund 63

Revenues	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
63-4911 Transfer in from General Fund			\$115,000.00	
Totals	\$0.00	\$0.00	\$115,000.00	\$0.00

Expenses				
63-5300-561 Capital Vehicles			\$65,000.00	
63-5510-563 Building Improvements			\$50,000.00	
Totals	\$0.00	\$0.00	\$115,000.00	\$0.00

## Section 8. CIP Ordinance

**ORDINANCE NO. 2025-04**

**TOWN OF MAYODAN, NC**

**CAPITAL IMPROVEMENT OPERATING BUDGET ORDINANCE FISCAL YEAR 2025-2026**

**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, 2025 and ending June 30, 2026:

#### ***Capital Improvement Revenues***

- Washington Mills Park: \$1,419,220
- Library Conversion to Town Hall: \$436,900
- Multi-Use Path US 220 Business: \$0
- Capital Projects: \$115,000

Total: \$1,971,120

### **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, 2025 and ending June 30, 2026:

#### ***Capital Improvement Expenditures***

- Washington Mills Park: \$1,419,220
- Library Conversion to Town Hall: \$436,900
- Multi-Use Path US 220 Business: \$0
- Capital Projects: \$115,000

Total: \$1,971,120

### **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, 2025 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 9th day of June 2025.**

-----  
Dwight Lake, Mayor

Attest:

Seal

-----  
Sarah Hopper, Town Clerk



## Section 9. W&S Capital Improvement

W&S CIP Budget FY25-26

Revenues	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 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	
Total W&S CIP Revenues	\$0.00	\$0.00	\$16,245,700.00	\$0.00

Expenses	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 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	
Total W&S CIP Expenses	\$0.00	\$0.00	\$16,245,700.00	\$0.00

Total W&S CIP Budget	\$0.00	\$0.00	\$16,245,700.00	\$0.00
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# W&S Capital Improvements

## 5 Year Plan FY2026

	Fund	FY26
Wastewater Treatment Plant Improvements	33	\$14,880,000.00
W&S Capital Vehicles	73	\$50,000.00
W&S Capital Equipment	73	\$495,000.00
US 220 Sewer Force Main Upgrade	71	\$320,700.00
Mayo Island Sewer Access	72	\$500,000.00
Water Main Replacement Phase 1	73	
WTP Filter Rehab	73	
Water Storage Tank Improvements	73	
Shakey and McMichael Sewer Generator Replacement	73	
River Water Pump Station Replacement	73	
Inflow & Infiltration Improvements Phase 2	33	
Shakey Sewer Pump Station Upgrade	73	
Water Main Replacement Phase 2	73	
<b>Total</b>		<b>\$16,245,700.00</b>

### Fund Descriptions

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

5 Year Plan FY2027-2030

FY27	FY28	FY29	FY30
\$1,165,000.00			
\$150,000.00			
	\$800,000.00		
	\$300,000.00		
	\$100,000.00		
		\$1,000,000.00	
		\$65,000.00	
			\$1,000,000.00
\$1,315,000.00	\$1,200,000.00	\$1,065,000.00	\$1,000,000.00

## WWTP Improvements Fund 33

Revenues	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
33-4611 Grant Revenues			\$14,880,000.00	
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,880,000.00</b>	<b>\$0.00</b>

Expenses				
33-5870-563 Construction			\$14,880,000.00	
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,880,000.00</b>	<b>\$0.00</b>

## US 220 Sewer Force Main Upgrade Fund 71

Revenues	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
71-4911 Transfer in from W&S Fund			\$320,700.00	
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$320,700.00</b>	<b>\$0.00</b>

Expenses				
71-5830-563 Construction			\$320,700.00	
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$320,700.00</b>	<b>\$0.00</b>

## Mayo Sewer Island Access Fund 72

Revenues	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
72-4611 Grant Revenues			\$500,000.00	
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500,000.00</b>	<b>\$0.00</b>

Expenses				
72-5830-563 Construction			\$500,000.00	
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$500,000.00</b>	<b>\$0.00</b>

## W&S Capital Projects Fund 73

Revenues	FY23-24 Adopted	FY24-25 Adopted	FY25-26 Manager Recommended	FY25-26 Adopted
73-4911 Transfer from W&S Fund			\$545,000.00	
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$545,000.00</b>	<b>\$0.00</b>

Expenses				
73-5820-561 Capital Vehicles - PW Truck			\$50,000.00	
73-5820-561 Capital Equipment - WWTP SCADA			\$99,000.00	
73-5820-561 Capital Equipment - Water Meters			\$196,000.00	
73-5820-561 Capital Equipment - Generator			\$200,000.00	
<b>Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$545,000.00</b>	<b>\$0.00</b>

## Section 10. W&S CIP Ordinance

**ORDINANCE NO. 2025-05**

**TOWN OF MAYODAN, NC**

**W&S CAPITAL IMPROVEMENT OPERATING BUDGET ORDINANCE FISCAL YEAR 2025-2026**

**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, 2025 and ending June 30, 2026:

#### ***W&S Capital Improvement Revenues***

- Wastewater Treatment Plant Improvements: \$14,880,000
- US 220 Sewer Force Main Upgrade: \$320,700
- Mayo Island Sewer Access: \$500,000
- W&S Capital Projects: \$545,000

Total: \$16,245,700

### **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, 2025 and ending June 30, 2026:

#### ***Capital Improvement Expenses***

- Wastewater Treatment Plant Improvements: \$14,880,000
- US 220 Sewer Force Main Upgrade: \$320,700
- Mayo Island Sewer Access: \$500,000
- W&S Capital Projects: \$545,000

Total: \$16,245,700

### **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, 2025 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 9th day of June 2025.**

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Dwight Lake, Mayor

Attest:

Seal

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Sarah Hopper, Town Clerk

## Section 11. CIP Master List: 5 Year Plan 2026-2031

Project	Description	Operating Impacts	Cost Estimate	Funding	Year
Washington Mills Contamination Cleanup	Remove PCB and manage PAH contaminants onsite.	Improves public health and environmental quality, while making the site safer.	\$187,000.00	31	FY26
Washington Mills Engineering	Contract with a consultant to survey site, prepare engineered drawings and manage construction project.	Streamlines project execution and ensures compliance with regulations.	\$737,300.00	31	FY26
Washington Mills Park Phase 1	Construct 1.5 mile trail at regional park and pickleball/basketball courts.	Enhances recreational access and mobility, supporting long-term regional connectivity.	\$494,920.00	31	FY26
Library Conversion to Town Hall	Convert vacant building into Town Hall facility to house office staff and provide updated council chambers.	Better serve operational needs in updated facility that allows for necessary growth.	\$436,900.00	61	FY26
Capital Vehicles	Acquisition and upfit of new police vehicle to support town operations.	Annual Routine Replacement	\$65,000.00	63	FY26
Building Improvements	Perform restorative maintenance on Farris Memorial Park House through mold remediation, waterproofing foundation, replace deck, add gutters, replace hand rail to 3rd floor, interior paint, and replace flooring on 3rd floor, staircase, and 2nd floor bathroom.	Restorative Maintenance	\$50,000.00	63	FY26
Fire Truck w/Aerial Ladder	Replace existing aerial ladder truck with 29 years of service.	Enhances operational efficiency and reduced maintenance costs.	\$1,500,000.00	63	FY27



Total Projects: 29

Projects Completed: 0

Project	Description	Operating Impacts	Cost Estimate	Funding	Year
Police Department Expansion	Expand Police Department into old Town Hall building. Renovate according to needs.	Better serve public and operational needs in updated facility that allows staff and operations to grow as needed.	\$200,000.00	63	FY27
EB-5891: Multiuse Path on US 220 Business	Design and construct multi-use path from E Madison St to Mayo River State Park. Town's local match.	None	\$130,400.00	62	FY27
Washington Mills Park Phase 2	Construct soft scapes, including the installation of constructed wetlands, meadows, a grass mound, ridgeline trail, boardwalk, and play/workout area.	Creates a functional and engaging public green space that promotes recreation, wellness, and environmental education.	\$1,637,000.00	31	FY28
Fire Station Generator	Replace existing generator at Fire Station with 27 years of service.	Ensures continued operations during power outages.	\$25,000.00	63	FY28
SCBA Fill Station	Replace existing SCBA air fill station with approximately 20 years of service.	Ensures continued operations that ensure the safety and health of firefighters.	\$50,000.00	63	FY28
Fire Department Overnight Housing	Expand existing building to house firefighters to stay overnight. Remodel kitchen cabinets, appliances, and flooring.	Better serve public and operational needs in updated facility that allows staff and operations to grow as needed.	\$2,000,000.00	63	FY29
Capital Vehicles	Replace police vehicle and existing brush truck with 25 years of service.	Routine Replacement	\$230,000.00	63	FY29

## CIP Master List: 5 Year Plan 2026-2031

Project	Description	Operating Impacts	Cost Estimate	Funding	Year
Washington Mills Park Phase 3	Construct hard scapes, including the amphitheater plaza, multi-use stage, brick promenade, and gateway plaza.	Create a vibrant, accessible public gathering space that enhances community events and downtown connectivity.	\$1,430,000.00	31	FY30
W&S	Wastewater Treatment Plant Improvements	Facility improvements that secure the permitted 4.5 MGD capacity to support regional commitments and growth within Rockingham County.	\$14,880,000.00	33	FY26
	W&S Capital Vehicles	Acquisition of new public works vehicle to support town operations.	\$50,000.00	73	FY26
	W&S Capital Equipment	1) Add McMichael drinking water pump station generator, 2) Water meter replacement, and 3) Add WWTP SCADA system.	\$495,000.00	73	FY26
Sewer Force Main Upgrade	Upsize sewer force main under US 220 from 6" to 10" (I-5898 - Interchange Improvements US 220/NC 135).	Improve operational efficiency, billing accuracy, and system resilience by enabling real-time flow monitoring, automated meter reading, and continuous water supply.	\$320,700.00	71	FY26
Mayo Island Sewer Access (1)	Construct access to inaccessible sewer outfall located on the Mayo Island, separated by the river.	Increases capacity, reducing the risk of overflows and supporting future growth.	\$500,000.00	72	FY26

# W&S CIP Master List: 5 Year Plan 2026-2031

Project	Description	Operating Impacts	Cost Estimate	Funding	Year
Water Main Replacement Phase 1	Replace oldest water main lines starting with 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.	\$1,165,000.00	73	FY27
Water Treatment Plant Filter Rehab	Change out filter media every 10 to 15 years. Inspect structure of filter walls and drains. Complete necessary maintenance. Upgrade surface wash treatment to include air scour.	Improves efficiency, extends equipment lifespan, and ensures regulatory compliance.	\$150,000.00	73	FY27
Water Storage Tank Improvements	Add mixers and aeration to Wilkins Street, Cedar Mountain, and Clear Well storage tanks.	Leads to lower maintenance costs, increased efficiency in water treatment, and extended infrastructure lifespan.	\$800,000.00	73	FY28
Shakey and McMichael Sewer Generator Replacement	Replace sewer generators located on east and west sides of US 220 due to parts not being available.	Enhances system reliability, reduces the risk of service disruptions, and lowers long-term maintenance costs.	\$300,000.00	73	FY28
River Water Pump Station Replacement	Replace 3 MGD pump and motor.	Routine Replacement	\$100,000.00	73	FY28
Shakey Sewer Pump Station Upgrade	Replace 25 year old Meyers Pump with Amarex KRT.	Enhances reliability, reduces maintenance costs, and improves energy efficiency.	\$65,000.00	73	FY29

## W&S CIP Master List: 5 Year Plan 2026-2031

Project	Description	Operating Impacts	Cost Estimate	Funding	Year
Inflow & Infiltration Improvements Phase 2 & 3	Slip line existing sewer lines.	Extends infrastructure lifespan, reduces costly repairs, and minimizes treatment costs by preventing excess water from entering the sewer system. Increases treatment capacity and improves overall system efficiency.	\$1,000,000.00	33	FY29 & FY31
Water Main Replacement Phase 2	Replace oldest water main lines, including East Adams and South 4th Avenue.	Reduces long-term maintenance costs, improves water efficiency, and prevents costly emergency repairs, potentially lowering water loss and enhancing service reliability.	\$1,000,000.00	73	FY30

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
Downtown Streetscape Improvements	Replace sidewalks, coordinate conduit for burial of overhead utility lines, and add landscaping.	Attract businesses and improve pedestrian flow, leading to increased economic activity.	\$1,250,000.00	###	FUTURE
Farris Park Baseball Field Lights	Install lights on two fields.	Increases utility and maintenance costs. Extends play hours, allowing more games.	\$350,000.00	###	FUTURE
Farris Park Basketball Court Replacement	Replace with full size basketball court and tall fence.	Improve functionality and safety, enabling the town to host larger events and tournaments, 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 and boosts concession revenue through	\$40,000.00	###	FUTURE
Farris Park Trail Expansion	Add 4 miles of bike trails on the north side of Farris Park, varying in difficulty ranges.	Budget funds to pay costs up front and receive reimbursements later. Increase maintenance costs over time.	\$309,985.00	###	FUTURE
Farris Park Campground	Construct a full-service campground at Farris Memorial Park.	Boosts local revenue through increased park usage and tourism.	-	###	FUTURE

## CIP Master List: Future Projects

Project	Description	Operating Impacts	Cost Estimate	Funding	Year
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
Engine Fire Truck	Replace existing engine fire truck with 21 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.	\$30,000,000.00	###	FUTURE
Water Treatment Plant Sludge System	Add sludge system to Water Treatment Plant to accommodate future demands.	Improves operational efficiency, leading to lower long-term treatment costs.	\$3,000,000.00	###	FUTURE
Water Treatment Plant Expansion	Design and construct facility improvements increasing permitted capacity by 1.5 MGD to support regional commitments and growth.	Increases operational costs for facility management, maintenance, and staffing.	-	###	FUTURE





## Section 12. Fee Schedule

### General Fees

Fee Type	Amount	Conditions
Animal Impoundment Fee	\$65.00	<u>Plus</u> boarding charges (paid to Boarding Facility)
Copy Fee (Black & White)	\$0.10	Per page
Copy Fee (Color)	\$0.25	Per page
Cemetery Plot	\$500.00	Inside resident
Cemetery Plot	\$800.00	Outside resident
Fax Transmittal	\$0.50	Per page (send or receive)
GIS Mapping Fees	\$5.00	Dependent upon size and content
Notary Fee (Non-Resident)	\$5.00	
Dump Truck Use	\$100.00	Rental fee. Landfill charges additional. For use inside Town limits.
Returned Check or Draft Fee	\$35.00	

### Planning and Zoning



Fee Type	Amount	Conditions
Minor Subdivision	\$50.00	Fee plus \$10 per lot
Major Subdivision	\$150.00	Fee plus \$10 per lot
Rezoning	\$400.00	
Special Use Permit	\$400.00	
Special Use for Wireless Facility	\$1,500.00	
Text Amendment	\$300.00	
Variance or Appeal	\$250.00	
Zoning Compliance Permit	\$40.00	
Zoning Verification Letter	\$15.00	
Sign Permit – Permanent	\$40.00	Includes alterations
Sign Permit – Temporary	\$10.00	
Street Closing	\$500.00	
Zoning Map Copy	\$5.00	
Zoning Ordinance Copy	\$10.00	
Work without a Zoning Permit		Double permit fees





## 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 Fees	\$150.00	Cost of abatement plus the administrative fee will be charged
Postage & Notification Fees	Actual cost	Mailing and notification charges
Staff or Contractor Fees (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 per day	Each day of occupancy after notice expiration is a separate offense
Failure to Comply with an Order to Repair, Vacate, or Demolish	\$100 per day	Begins the first day after the order expires. Continued violations accrue daily penalties
Repeat Offense (within 1 year)	Additional \$100 per day	Applies if a second offense occurs within one year of the first violation
Violation of Town Council Ordinance Declaring a Dwelling Unfit	\$100 per day	Punishable as provided by law
Unsafe Building Declaration	Misdemeanor	Mailing and notification charges
Inspection Hearing Fee	\$150	Charged when an inspection hearing reveals housing code violations
Additional Costs	Varies	Includes legal publication, hearing notices, and findings of fact/order expenses

## Section 12. Fee Schedule

### Minimum Housing: Commercial

Fee Type	Amount	Conditions
Failure to Repair, Vacate, or Demolish a Nonresidential Building	\$100 per 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 per 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	Varies	Includes postage, contractor fees, and abatement costs
Property Liens	At Cost	Town may place lien to recover abatement costs

### Public Utilities

Fee Type	Amount	Conditions
Curb Cut	\$35.00	Plus \$14 a foot

### Industrial Waste Surcharges

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

### Solid Waste

Fee Type	Amount	Conditions
Bi-Monthly Residential Rate (1st container)	\$30.00	Collection 1x/week (Tues & Fri)
Additional Residential Can (each)	\$28.14	Collection 1x/week (Tues & Fri)
Bi-Monthly Commercial Rate (1st container)	\$29.07	Collection 2x/week
Additional Commercial Can (each)	\$58.12	Collection 2x/week
Monthly Commercial Rate (1st container)	\$29.07	Collection 2x/week
Monthly Commercial Additional Can (each)	\$29.06	Collection 2x/week
Non-Town Recycling Cart	\$4.00	Per cart/month
Extra Recycling Cart	\$4.00	1 extra cart max
Monthly Fuel Surcharge	\$2.11	
Bi-Monthly Fuel Surcharge	\$4.22	



### *Bulk Item Pickup*

Fee Type	Amount	Conditions
Up to 1 cubic yard	No charge	Every other week
1–10 cubic yards	\$10.00/cubic yd	
Over 10 cubic yards		Must be <u>removed by resident</u> with option to rent dump truck and staff driver; landfill fees apply

### *Brush Collection*

Fee Type	Amount	Conditions
Up to 3 cubic yards	No charge	Every other week
2 to 10 cubic yards	\$10.00/cubic yd	Contractor-generated brush will not be picked up

## **Water & Sewer Fees**

### *Tap Fees – Water*

Service Type	Inside Town	Outside Town
¾"	\$1,737.00	\$3,474.00
1"	\$2,321.55	\$4,643.10
1½"	At Cost	Materials
2" or more	At Cost (materials)	<u>Plus</u> utility contractor cost

### *Tap Fees – Sewer*

Service Type	Inside Town	Outside Town
4"	\$1,500.00	\$3,000.00
6" or more	At Cost (materials)	<u>Plus</u> utility 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
Water Tanker Fill	\$15.00/1,000 gal
Admin Fee (per day)	\$20.00

## Section 12. Fee Schedule

### *General Fees*

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

### *Water & Sewer Rates*

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

### **Farris Memorial Park**

#### *Shelter & Chapel Rentals*

Location	Fee	Capacity
Shelter 1	\$60 half-day / \$100 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	

#### *Athletic & Recreation Fees*

Activity	Fee	Conditions
Softball Field	\$10 per hour	Practice
Softball Field	\$60 per field	Friday – Sunday
Softball Field	\$100 both fields	Friday – Sunday
Soccer Field	\$10 per hour	Practice
Soccer Field	\$40 per field	Line & <u>Cut</u>
Soccer Field	\$35 per field	Adult - Fields 2 & 3
Soccer Field	\$35 per field	Youth – Fields 1 & 4
Soccer Field	\$100 both fields	Friday – Sunday
Soccer Field	\$60 per field	Friday – Sunday



### *Fishing & Putt-Putt*

Activity	Fee	Conditions
Putt <del>Putt</del>	\$4	Per 18 holes
Fishing	\$5 per day	Adult
Fishing	\$2 per day	Senior Citizens (55+)
Fishing	\$2 per day	Kids 12 & under
Fishing	\$25 per year	Annual permit
Fishing	\$20 per year	Senior annual permit (55+)

### *Mountain Bike Rental*

Activity	Fee	Conditions
Mountain Bikes	\$6	Per hour or less

### *Amenity Package*

Package	Corp Rate	Non-Profit
Shelter #1 & #4, Driving Range, All Ballfields	\$500	\$300
Shelter #1, #2, #3, & #4, Bikes, Fishing, Disc Golf, Putt <del>Putt</del>	\$600	\$350

### **Elliott Duncan Park**

Rental Type	Fee
Gazebo Rental	\$30 half-day / \$50 full-day
Park Special Event	\$75 half-day / \$125 full-day