

**TOWN OF MAYODAN  
2023-2024 FISCAL YEAR BUDGET ORDINANCE**

BE IT ORDAINED, by the Town Council for the Town of Mayodan, North Carolina:

The following anticipated fund revenues, departmental expenditures, and capital reserve are hereby approved and appropriated for the operation for the Town of Mayodan and its activities for the fiscal year beginning July 1, 2023 and ending June 30, 2024:

**Section 1 - General Fund Revenues and Expenses**  
**General Fund Revenues:**

PROPERTY TAX LEVY	\$1,750,926.55
DELINQUENT TAXES	\$9,700.00
DMV TAX LEVY	\$100,000.00
DOG LICENSE	\$50.00
PENALTIES & INTEREST	\$3,750.00
LATE LISTING PENALTY	\$1,050.00
BEER & WINE LICENSE	\$187.50
INTEREST ON INVESTMENTS	\$7,000.00
INTEREST ON POWELL BILL	\$750.00
MISCELLANEOUS REVENUE	\$22,500.00
SOLID WASTE DISPOSAL TAX	\$1,350.00
DOG IMPOUNDMENT FEES	\$100.00
TRUCK USE	\$1,600.00
DONATIONS	\$100.00
UTILITIES FRANCHISE TAX	\$225,000.00
BEER & WINE TAX REFUND	\$10,000.00
BEHALF OF PAYMENTS - PENSION	\$7,000.00
POWELL BILL ALLOCATION	\$78,000.00
LOCAL SALES & USE TAX	\$690,000.00
CONTRIBUTION TO FD - COUNTY	\$2,400.00
M & M FIRE DISTRICT	\$104,000.00
PERMIT APPLICATIONS	\$750.00
GOLF CART REGISTRATION	\$1,645.00
JAIL & ARREST FEES	\$500.00
POLICE - MISCELLANEOUS INCOME	\$1,481.50
SECONDARY EMPLOYMENT: PD	\$5,000.00
FMP - CANTEEN	\$4,000.00
FMP - PADDLE BOATS	\$650.00
FMP - PUTT PUTT	\$500.00
DRIVING RANGE	\$925.00
FMP - DONATIONS & SPONSORSHIPS	\$2,100.00

DISC GOLF	\$100.00
BIKE RENTALS	\$100.00
FMP - FISHING	\$1,250.00
FMP - GPS #1	\$1,000.00
FMP - GPS #2	\$600.00
FMP - GPS #3	\$200.00
FMP - GPS #4	\$1,250.00
FMP-FIELD RENTALS	\$250.00
AMPHITHEATER/CHAPEL RENTAL	\$25.00
DUNCAN PARK RENTAL	\$100.00
FMP - SPECIAL EVENTS	\$2,250.00
SOLID WASTE FEES	\$165,750.00
FUEL SURCHARGE	\$20,000.00
NC CRIME COMM EQUIP GRANT	\$25,000.00
WASHINGTON MILLS REDEVELOPMENT GRANTS	\$432,631.51
DRUG FOREFIETURE FUND	\$8,008.82
MCMICHAEL FOUNDATION DONATION	\$10,000.00
TRANSFER FROM POWELL BILL	\$90,000.00
FUND BALANCE	\$41,000.00
ADMINISTRATIVE FEE FROM W&S	\$130,000.00
CEMETERY FUND INTEREST EARNED	\$750.00
CEMETERY SALE OF PLOTS	\$10,000.00
<b>Total General Fund Revenues</b>	<b>\$3,973,280.88</b>

**General Fund Expenses:**

GOVERNMENTAL SALARIES	\$11,400.00
SOCIAL SECURITY	\$873.00
LIFE INSURANCE	\$231.00
DENTAL INSURANCE	\$2,088.00
VISION INSURANCE	\$505.00
TRAVEL, SCHOOLS, CONVENTIONS	\$3,500.00
DEPARTMENTAL SUPPLIES	\$300.00
<b>Total Governmental Department Expense</b>	<b>\$18,897.00</b>

ADMINISTRATIVE SALARIES	\$88,408.00
ATTORNEY'S FEE	\$6,000.00
AUDIT CONTRACT	\$14,000.00
SOCIAL SECURITY	\$7,130.00
MEDICAL INSURANCE	\$18,320.00
DENTAL INSURANCE	\$348.00

VISION INSURANCE	\$84.00
RETIREMENT FUND	\$11,450.00
401K	\$4,421.00
UNEMPLOYMENT BENEFITS	\$1,200.00
TELEPHONE	\$9,000.00
DRUG TESTING	\$400.00
UTILITIES	\$5,750.00
TRAVEL, SCHOOLS, CONVENTIONS	\$4,000.00
COMPUTER MAINTENANCE	\$3,500.00
AUTO EXPENSE - TOWN MANAGER	\$4,800.00
OFFICE SUPPLIES	\$4,000.00
SOFTWARE/HARDWARE UPGRADE	\$3,500.00
POSTAGE SUPPLIES/MAINTENANCE	\$2,500.00
SERVICE AGREEMENTS	\$4,250.00
ELECTION EXPENSE	\$5,000.00
DUES, FEES, SUBSCRIPTIONS	\$25,000.00
INSURANCE & BLANKET BOND	\$16,990.00
WORKERS COMPENSATION	\$10,875.14
MISCELLANEOUS	\$2,503.18
CONTINGENCY	\$39.42
ACTUARIAL STUDIES	\$5,600.00
MADISON MAYODAN RESCUE SQUAD	\$2,000.00
MAYODAN ARTS CENTER	\$1,000.00
BLOW MOLDED SOLUTIONS INCENTIVES	\$1,198.26
STURM, RUGER INCENTIVES	\$128,343.60
ECONOMIC DEVELOPMENT DUES	\$1,000.00
CHAMBER OF COMMERCE DUES	\$4,000.00
MERCHANTS ASSOCIATION FESTIVAL	\$1,500.00
M-M LIBRARY EXPENSES	\$17,454.00
WASHINGTON MILLS REDEVELOPMENT	\$432,631.51
<b>TOTAL ADMINISTRATION DEPARTMENT</b>	<b>\$848,196.11</b>
FINANCE SALARIES	\$138,186.10
SOCIAL SECURITY	\$10,571.24
MEDICAL INSURANCE	\$15,158.40
DENTAL INSURANCE	\$696.00
VISION INSURANCE	\$168.00
RETIREMENT	\$17,895.10
401K	\$6,909.30
TRAVEL, SCHOOLS, TRAINING	\$3,000.00

CREDIT CARD TRANSACTION FEES	\$9,300.00
ROCKINGHAM CO TAX PROGRAM	\$9,000.00
MISCELLANEOUS	\$10,000.00
<b>TOTAL FINANCE DEPARTMENT</b>	<b>\$220,884.14</b>
PLANNING & ZONING EXPENSES	\$19,750.00
CODE ENFORCEMENT CONTRACT	\$500.00
ZONING MAP	\$500.00
<b>TOTAL CODE ENFORCEMENT</b>	<b>\$20,750.00</b>

UTILITIES	\$3,350.00
JANITORIAL SERV/SUPPLIES	\$2,500.00
101 N. 10TH AVE UTILITIES	\$4,000.00
REPAIRS	\$2,000.00
ELLIOTT DUNCAN MAINTENANCE/REPAIRS	\$20,000.00
<b>TOTAL PUBLIC BUILDINGS</b>	<b>\$31,850.00</b>
POLICE DEPT SALARIES	\$876,120.03
P/T POLICE SALARIES	\$19,824.00
SOCIAL SECURITY	\$69,628.46
MEDICAL INSURANCE	\$164,413.00
DENTAL INSURANCE	\$5,220.00
VISION INSURANCE	\$1,260.00
POLICE OFFICERS RETIREMENT	\$123,007.25
401K	\$43,806.00
SEPARATION ALLOWANCE	\$34,056.00
FIREARMS TRAINING	\$4,750.00
TELEPHONE	\$10,000.00
UTILITIES	\$5,000.00
LEGAL & PROFESSIONAL SERVICES	\$7,600.00
CONTRACTS, LEASES, SERVICE AGREEMENTS	\$1,000.00
SCHOOLS, TRAINING	\$3,500.00
BUILDING MAINT & IMPROVEMENTS	\$1,000.00
EQUIPMENT REPAIR	\$2,000.00
AUTO MAINTENANCE	\$15,000.00
DCI	\$1,500.00
ANIMAL CONTROL	\$1,500.00
GAS & OIL	\$30,000.00
OFFICE SUPPLIES	\$3,500.00
COMPUTER HARDWARE UPDATE	\$8,500.00

COMPUTER SOFTWARE & MAINTENANCE	\$18,000.00
DEPARTMENTAL SUPPLIES	\$4,000.00
UNIFORMS	\$8,500.00
INVESTIGATION FUND	\$1,000.00
DUTY WEAPONS	\$15,000.00
POLICE VEHICLE	\$48,000.00
EQUIPMENT NON-CAPITAL	\$6,000.00
NC CRIME COMM EQUIP GRANT	\$25,000.00
<b>TOTAL POLICE DEPARTMENT</b>	<b>\$1,557,684.74</b>
FIRE CHIEF SALARY	\$10,300.00
FULL TIME/PART TIME POSITION	\$32,000.00
FIREMEN'S ACCIDENT INSURANCE	\$2,825.00
SOCIAL SECURTY	\$7,061.00
TELEPHONE	\$3,500.00
UTILITIES	\$5,000.00
FIRE CONFERENCE	\$1,500.00
BUILDING MAINTENANCE	\$7,500.00
EQUIPMENT REPAIR	\$3,000.00
MAINTENANCE - AIR SYSTEM	\$1,200.00
EQUIPMENT TESTING & MAINTENANCE	\$15,000.00
TRUCK MAINTENANCE	\$10,000.00
DRILLS & FIRE CALLS	\$50,000.00
FIRE EDUCATION & PREVENTION	\$500.00
GAS & OIL	\$4,000.00
OFFICE SUPPLIES	\$500.00
FIRE PROGRAM SOFTWARE	\$300.00
HOSE & NOZZLE	\$5,000.00
DEPARTMENTAL SUPPLIES	\$1,000.00
TURN OUT WEAR	\$7,500.00
UNIFORMS	\$2,000.00
DUES, FEES, AND SUBSCRIPTIONS	\$1,200.00
DUES - NC PENSION FUND	\$1,300.00
EQUIPMENT PURCHASE	\$15,000.00
COMMUNICATIONS EQUIPMENT	\$10,000.00
FIRE TRUCK PRINCIPAL PAYMENT	\$23,750.00
FIRE TRUCK INTEREST PAYMENT	\$1,511.57
<b>TOTAL FIRE DEPARTMENT</b>	<b>\$222,447.57</b>
STREET DEPT SALARIES	\$72,217.56

SOCIAL SECURITY	\$5,524.66
MEDICAL INSURANCE	\$31,213.00
DENTAL INSURANCE	\$696.00
VISION INSURANCE	\$168.00
RETIREMENT	\$8,381.00
401K	\$3,235.89
TELEPHONE	\$2,000.00
EMPLOYEE TELEPHONE ALLOWANCE	\$500.00
UTILITIES	\$4,500.00
CEMETERY EXPENSES	\$2,500.00
CHRISTMAS LIGHTS	\$4,000.00
EQUIPMENT MAINTENANCE	\$10,000.00
TRUCK MAINTENANCE	\$15,000.00
PATCHING & STREET MAINTENANCE	\$26,000.00
RESURFACING	\$31,200.00
POWELL BILL EXPENSES	\$90,000.00
CURB & GUTTER REPLACEMENT	\$31,500.00
BUILDING MAINTENANCE	\$1,200.00
STREET & TRAFFIC SIGNS	\$4,000.00
STREETLIGHTS	\$32,000.00
ALLEY MAINTENANCE	\$11,250.00
GAS & OIL	\$10,000.00
TOOLS/OTHER SUPPLIES	\$6,000.00
DRAINAGE PIPE	\$10,000.00
UNIFORMS	\$1,250.00
SIDEWALK REPAIRS	\$5,000.00
VEHICLE PURCHASE	\$24,117.55
INTEREST PAYMENT	\$3,467.00
WINTER STREET PREP	\$6,000.00
<b>TOTAL STREET DEPARTMENT</b>	<b>\$452,920.66</b>
MEDICAL INSURANCE	\$4,750.00
BRUSH DISPOSAL	\$5,500.00
LANDFILL FEES	\$5,000.00
GAS & OIL	\$4,000.00
ROLL-OUT TRASH CONTAINERS	\$7,300.00
RECYCLING FEES	\$47,000.00
SOLID WASTE CONTRACT	\$103,812.00
FUEL SURCHARGE FOR SOLID WASTE CONTRACT	\$27,604.00
<b>TOTAL SANITATION</b>	<b>\$204,966.00</b>

FARRIS PARK SALARIES	\$86,433.45
PART-TIME SALARIES	\$30,000.00
SOCIAL SECURITY	\$8,806.83
MEDICAL INSURANCE	\$31,681.00
DENTAL INSURANCE	\$696.00
VISION INSURANCE	\$168.00
RETIREMENT	\$11,023.29
401K	\$4,256.09
TELEPHONE	\$2,570.00
EMPLOYEE TELEPHONE ALLOWANCE	\$300.00
UTILITIES	\$6,800.00
LAND MANAGEMENT	\$3,500.00
CANTEEN MAINTENANCE	\$2,250.00
EQUIPMENT MAINTENANCE	\$3,500.00
TRUCK MAINTENANCE	\$2,800.00
BALLFIELD MAINTENANCE	\$4,000.00
PARK MAINTENANCE	\$7,000.00
HOUSE MAINTENANCE	\$2,000.00
FUEL SURCHARGE	\$300.00
CANTEEN CONCESSIONS	\$3,000.00
CANTEEN SUPPLIES	\$600.00
FMP - SPECIAL EVENTS	\$500.00
DRIVING RANGE/MINIATURE GOLF	\$1,350.00
TOOLS	\$1,000.00
ELLIOTT DUNCAN PARK	\$2,500.00
GARFIELD PARK	\$200.00
UNIFORMS	\$1,000.00
GAS & OIL	\$6,000.00
OFFICE SUPPLIES	\$150.00
DEPARTMENTAL SUPPLIES	\$300.00
GRAVEL	\$2,000.00
FMP - SALES TAX	\$500.00
EQUIPMENT PURCHASE	\$1,500.00
PARK IMPROVEMENTS	\$7,500.00
<b>TOTAL FARRIS PARK</b>	<b>\$236,184.66</b>
M&M RECREATION COMMISSION	\$158,500.00
<b>TOTAL RECREATION</b>	<b>\$158,500.00</b>
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>\$3,973,280.88</b>

**Section 3: Water & Sewer Fund Revenues & Expenses****Water & Sewer Fund Revenues**

INTEREST ON INVESTMENTS	\$10,000.00
NC PRO ALLOCATION	\$527,471.00
WATER REVENUE - STONEVILLE	\$125,000.00
WATER & SEWER REVENUES	\$2,295,000.00
PRETREATMENT ANALYSIS	\$2,300.00
CUT OFF CHARGES	\$8,000.00
MADISON SEWER	\$300,000.00
STONEVILLE SEWER	\$90,000.00
MADISON - 201 PAYMENT-CAPITAL PROJECT	\$142,000.37
STONEVILLE - 201 PAYMENT-CAPITAL PROJECT	\$52,861.45
WATER & SEWER TAP FEES	\$10,000.00
<b>TOTAL WATER AND SEWER FUND REVENUES</b>	<b>\$3,562,632.82</b>

**Water & Sewer Fund Expenses**

SALARIES - WATER PLANT	\$251,765.66
OSHA COMPLIANCE	\$800.00
FICA - WATER PLANT	\$19,260.07
DENTAL INSURANCE	\$1,392.00
VISION INSURANCE	\$336.00
RETIREMENT	\$29,236.65
401K	\$11,288.28
MEDICAL INSURANCE	\$52,826.00
TELEPHONE	\$2,000.00
EMPLOYEE TELEPHONE ALLOWANCE	\$780.00
UTILITIES - WATER PLANT	\$66,000.00
PUMP STATION/2MG TANK	\$96,000.00
SCHOOLS/TRAVEL	\$3,000.00
BUILDING MAINTENANCE	\$40,000.00
REPAIRS - WATER PLANT	\$45,000.00
INSTRUMENTATION SERVICE CONTR	\$6,000.00
CLEAN LAGOON	\$20,000.00
TRUCK/EQUIPMENT MAINTENANCE	\$4,000.00
GAS & OIL - WATER PLANT	\$4,000.00
COMPUTER SUPPLIES	\$800.00
SUPPLIES, CHEMICALS - WATER PL	\$125,000.00
DEPARTMENTAL SUPPLIES	\$2,000.00
STATE TESTING	\$7,000.00



PERMITS & RENEWALS	\$5,800.00
CLEAR WELL REPAIR	\$8,000.00
UNIFORMS - WATER PLANT	\$2,000.00
INSURANCE & BLANKET BOND	\$16,990.00
WORKMANS COMPENSATION	\$10,875.14
VEHICLE PURCHASE	\$40,000.00
EQUIPMENT PURCHASE	\$5,000.00
COMPUTER/SOFTWARE	\$800.00
CHLORINATORS	\$2,300.00
<b>TOTAL WATER PLANT</b>	<b>\$880,249.80</b>
SALARIES - WATER DEPT	\$195,924.10
AUDIT CONTRACT	\$14,000.00
FICA - WATER DEPT	\$14,988.19
DENTAL INSURANCE - WATER DEPT	\$1,392.00
VISION INSURANCE - W/D	\$336.00
RETIREMENT - WATER DEPT	\$25,372.17
401(K) - WATER DEPT	\$9,796.20
MEDICAL INSURANCE - WATER DEPT	\$50,478.40
TELEPHONE	\$1,300.00
EMPLOYEE TELEPHONE ALLOWANCE	\$1,070.00
SCHOOLS/TRAINING - WD	\$2,000.00
REPAIRS - WATER DEPT	\$40,000.00
COMPUTER MAINTENANCE	\$2,000.00
WATERLINE UPGRADES	\$90,000.00
ROCK CO WATERLINE HWY 135	\$8,000.00
WORKORDER SYSTEM	\$6,100.00
EQUIPMENT MAINTENANCE	\$10,500.00
GAS & OIL - WATER DEPT	\$10,000.00
COMPUTER SUPPLIES	\$2,500.00
SOFTWARE UPGRADES	\$9,398.40
METERS, PIPES, FITTINGS	\$93,611.00
UNIFORMS - WATER DEPT	\$4,500.00
WORKERS COMPENSATION	\$10,875.14
MISCELLANEOUS - WATER DEPT	\$4,000.00
NC PRO EXPENSE	\$527,471.00
PUBLIC WORKS FACILITIES	\$23,945.76
EQUIPMENT PURCHASE	\$16,550.00
ADMINISTRATIVE FEE TO GEN FUND	\$130,000.00

<b>TOTAL WATER DEPARTMENT</b>	<b>\$1,306,108.36</b>
SALARIES - SEWER DEPT	\$191,947.45
SOCIAL SECURITY	\$14,626.60
DENTAL INSURANCE	\$1,392.00
VISION INSURANCE	\$336.00
RETIREMENT	\$24,760.07
401K	\$9,559.87
MEDICAL INSURANCE	\$53,525.00
EMPLOYEE TELEPHONE ALLOWANCE	\$1,000.00
UTILITIES - PUMP STATIONS	\$22,000.00
SCHOOLS & TRAINING	\$2,000.00
EQUIPMENT MAINTENANCE	\$45,000.00
LINE REPAIR/MAINTENANCE	\$96,500.00
COMPUTER MAINTENANCE	\$1,000.00
CONTINGENCY	\$51,324.51
GAS & OIL	\$8,000.00
COMPUTER SUPPLIES	\$2,500.00
DEPARTMENTAL SUPPLIES	\$14,500.00
PERMIT FEES	\$1,500.00
UNIFORMS - SEWER DEPT	\$4,500.00
INSURANCE & BLANKET BOND	\$16,990.00
WORKMANS COMPENSATION	\$10,875.14
PUBLIC WORKS FACILITIES	\$23,945.76
SAFETY EQUIPMENT	\$22,910.00
EQUIPMENT PURCHASE	\$4,430.00
<b>TOTAL SEWER DEPARTMENT</b>	<b>\$625,122.40</b>
CONTRACT FOR SEWER OPERATION	\$287,945.28
UTILITIES-SEWER PLANT	\$68,000.00
SLUDGE REMOVAL	\$87,000.00
REPAIRS-SEWER PLANT	\$5,200.00
BUILDING MAINTENANCE	\$8,000.00
LAB ANALYSIS	\$9,000.00
SLUDGE ANALYSIS	\$2,000.00
PERMIT FEES	\$5,000.00
DEPARTMENTAL SUPPLIES	\$500.00
INSURANCE & BLANKET BOND	\$16,990.00
EQUIP PURCHASE NON-CAPITAL	\$2,392.22
DENR-INTEREST-201 LOAN-CAPITAL PROJECT	\$6,714.11

DENR-PRINCIPAL-201 LOAN-CAPITAL PROJECT	\$252,410.65
<b>TOTAL SEWER PLANT</b>	<b>\$751,152.26</b>
<b>TOTAL WATER AND SEWER FUND EXPENSES</b>	<b>\$3,562,632.82</b>
<b>TOTAL GENERAL FUND &amp; WATER FUND BUDGETS</b>	<b>\$7,535,913.70</b>

**SECTION 4 - ECONOMIC DEVELOPMENT FUND**

There are no active Economic Development Projects.

**SECTION 5 - TAXES**

An ad valorem tax rate of \$0.695 per one hundred dollars (\$100) valuation of taxable property, as listed for taxes as of January 2023, is hereby levied and established as the official tax rate for the Town of Mayodan for Fiscal Year 2024. Said rate is based on a total projected valuation of \$257,073,345 and an estimated collection of 98%.

**SECTION 6 - SPECIAL AUTHORIZATION AND RESTRICTIONS**

A. The Finance Officer may not transfer any amounts between Departments above, except as approved by the Town Council by a Budget Ordinance amendment.

B. The Finance Officer may transfer amounts within Departments above to meet the operational needs of the Town. Finance Officer transfers must be reported at the next Town Council meeting.

C. The Finance Officer may not make any change to salaries without approval by the Town Manager.

**SECTION 7 - BUDGET AMENDMENTS**

The North Carolina Local Government Budget and Fiscal Control Act allows the Town Council to amend the Budget Ordinance any time during the fiscal year, so long as it complies with the North Carolina General Statutes (NCGS §159.8 and §159.13). The Town Council must approve all budget amendments between Departments.

**SECTION 8 - ADOPTION OF FEE SCHEDULES**

The fee schedule is hereby, by reference, made a part of this ordinance and is approved with this ordinance to become effective July 1, 2023.

**SECTION 9 - UTILIZATION OF BUDGET AND BUDGET ORDINANCE**

This ordinance and the budget documents shall be the basis for the financial plan of the Town of Mayodan during fiscal year 2023-2024. The Budget Officer shall administer the budget.

The accounting system shall establish records that are in consonance with this budget and this ordinance and the appropriate statutes of the State of North Carolina (NCGS §159.26).

**SECTION 10 - DOCUMENTATION**

Copies of this ordinance 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 for the Town of Mayodan.

Adopted this 23rd day of June 2023.

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Chad Wall  
Mayor

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ATTEST  
Sarah Hopper, Town Clerk