

**TOWN OF MAYODAN
2022-2023 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, 2022 and ending June 30, 2023:

Section 1 - General Fund Revenues and Expenses

General Fund Revenues:

PROPERTY TAX LEVY	\$1,623,210
DELINQUENT TAXES	\$10,000
DELINQUENT DMV TAXES	\$50
DMV TAX LEVY	\$97,000
DOG LICENSE	\$50
PENALTIES & INTEREST	\$3,250
LATE LISTING PENALTY	\$3,500
DMV PENALTIES & INTEREST	\$50
BEER & WINE LICENSE	\$200
INTEREST ON INVESTMENTS	\$1,200
INTEREST ON POWELL BILL	\$400
MISCELLANEOUS REVENUE	\$3,000
SOLID WASTE DISPOSAL TAX	\$1,225
DOG IMPOUNDMENT FEES	\$100
TRUCK USE	\$1,750
DONATIONS	\$2,525
UTILITIES FRANCHISE TAX	\$255,000
BEER & WINE TAX REFUND	\$10,000
BEHALF OF PAYMENTS - PENSION	\$7,000
POWELL BILL ALLOCATION	\$75,000
LOCAL SALES & USE TAX	\$630,000
CONTRIBUTION TO FD - COUNTY	\$2,400
M & M FIRE DISTRICT	\$92,324
PERMIT APPLICATIONS	\$500
GOLF CART REGISTRATION	\$500
JAIL & ARREST FEES	\$500
POLICE - MISCELLANEOUS INCOME	\$2,500
SECONDARY EMPLOYMENT: PD	\$1,000
FMP - CANTEEN	\$3,250
FMP - PADDLE BOATS	\$50
FMP - PUTT PUTT	\$250

DRIVING RANGE	\$1,050
DISC GOLF	\$300
BIKE RENTALS	\$100
FMP - FISHING	\$1,500
FMP - GPS #1	\$1,000
FMP - GPS #2	\$600
FMP - GPS #3	\$200
FMP - GPS #4	\$1,000
FMP-FIELD RENTALS	\$250
DUNCAN PARK RENTAL	\$100
FMP - SPECIAL EVENTS	\$500
SOLID WASTE FEES	\$170,000
SALE OF FIXED ASSETS	\$2,000
NC CRIME COMM EQUIP GRANT	\$25,000
WASHINGTON MILLS REDEVELOPMENT GRANTS	\$95,000
MCMICHAEL FOUNDATION DONATION	\$10,000
TRANSFER FROM CAPITAL RESERVE	\$15,000
TRANSFER FROM POWELL BILL	\$150,000
TRANSFER FROM UDAG	\$19,000
ADMINISTRATIVE FEE FROM W&S	\$100,000
CEMETERY FUND INTEREST EARNED	\$200
CEMETERY SALE OF PLOTS	\$10,000
Total General Fund Revenues	\$3,430,584

General Fund Expenses:

GOVERNMENTAL SALARIES	\$11,400.00
SOCIAL SECURITY	\$850.00
LIFE INSURANCE	\$205.00
DENTAL INSURANCE	\$2,088.00
VISION INSURANCE	\$505.00
TRAVEL, SCHOOLS, CONVENTIONS	\$3,000.00
Total Governmental Department Expense	\$18,048.00

ADMINISTRATIVE SALARIES	\$77,250.00
ATTORNEY'S FEE	\$6,000.00
AUDIT CONTRACT	\$13,500.00
SOCIAL SECURITY	\$6,280.00
MEDICAL INSURANCE	\$19,100.00
DENTAL INSURANCE	\$348.00
VISION INSURANCE	\$84.00

RETIREMENT FUND	\$9,445.00
401K	\$3,863.00
TELEPHONE	\$9,500.00
DRUG TESTING	\$400.00
UTILITIES	\$4,200.00
TRAVEL, SCHOOLS, CONVENTIONS	\$3,000.00
COMPUTER MAINTENANCE	\$2,750.00
AUTO EXPENSE - TOWN MANAGER	\$4,800.00
OFFICE SUPPLIES	\$4,500.00
SOFTWARE/HARDWARE UPGRADE	\$40,100.00
POSTAGE SUPPLIES/MAINTENANCE	\$3,600.00
SERVICE AGREEMENTS	\$4,000.00
LEAGUE & INSTITUTE FEES (DUES, FEES, SUBSCRIPTIONS)	\$19,535.00
INSURANCE & BLANKET BOND	\$15,000.00
WORKERS COMPENSATION	\$14,000.00
CONTINGENCY	\$725.22
ACTUARIAL STUDIES	\$4,000.00
MADISON-ROCKINGHAM RESCUE	\$2,000.00
MAYODAN ARTS CENTER	\$1,000.00
BLOW MOLDED SOLUTIONS INCENTIVES	\$2,397.00
STURM, RUGER INCENTIVES	\$130,460.00
ECONOMIC DEVELOPMENT	\$1,000.00
CHAMBER OF COMMERCE	\$4,000.00
FESTIVAL SPONSORSHIP	\$1,500.00
M-M LIBRARY EXPENSES	\$17,826.00
WASHINGTON MILLS REDEVELOPMENT	\$95,000.00
TOTAL ADMINISTRATION DEPARTMENT	\$521,163.22
FINANCE SALARIES	\$103,100.00
SOCIAL SECURITY	\$7,890.00
MEDICAL INSURANCE	\$15,630.00
DENTAL INSURANCE	\$708.00
VISION INSURANCE	\$168.00
RETIREMENT	\$12,600.00
401K	\$5,155.00
TRAVEL, SCHOOLS, TRAINING	\$2,000.00
CREDIT CARD TRANSACTION FEES	\$6,500.00
ROCKINGHAM CO TAX PROGRAM	\$8,500.00
TOTAL FINANCE DEPARTMENT	\$162,251.00

PLANNING & ZONING EXPENSES	\$1,000.00
CODE ENFORCEMENT CONTRACT	\$500.00
TOTAL CODE ENFORCEMENT	\$1,500.00

UTILITIES	\$7,000.00
JANITORIAL SERV/SUPPLIES	\$3,500.00
LAND MANAGEMENT	\$1,000.00
PLAYGROUND SAFETY ZONE	\$1,500.00
101 N. 10TH AVE UTILITIES	\$1,000.00
REPAIRS	\$2,500.00
TOTAL PUBLIC BUILDINGS	\$16,500.00

POLICE DEPT SALARIES	\$801,100.00
P/T POLICE SALARIES	\$19,050.00
SOCIAL SECURITY	\$61,290.00
MEDICAL INSURANCE	\$181,000.00
DENTAL INSURANCE	\$5,220.00
VISION INSURANCE	\$1,260.00
POLICE OFFICERS RETIREMENT	\$101,775.00
401K	\$38,850.00
SEPARATION ALLOWANCE	\$24,225.00
FIREARMS TRAINING	\$4,750.00
TELEPHONE	\$10,000.00
UTILITIES	\$6,000.00
LEGAL & PROFESSIONAL SERVICES	\$7,600.00
SCHOOLS, TRAINING	\$3,500.00
BUILDING MAINT & IMPROVEMENTS	\$1,000.00
EQUIPMENT REPAIR	\$4,000.00
AUTO MAINTENANCE	\$17,000.00
DCI	\$1,500.00
ANIMAL CONTROL	\$2,000.00
GAS & OIL	\$35,000.00
OFFICE SUPPLIES	\$2,750.00
COMPUTER SOFTWARE & MAINTENANCE	\$20,000.00
DEPARTMENTAL SUPPLIES	\$2,500.00
UNIFORMS	\$8,500.00
INVESTIGATION FUND	\$1,000.00
MISCELLANEOUS EXPENSE	\$5,000.00
EQUIPMENT NON-CAPITAL	\$6,000.00

OFFICE FURNITURE	\$750.00
EQUIPMENT PURCHASE	\$2,500.00
NC CRIME COMM EQUIP GRANT	\$25,000.00
TOTAL POLICE DEPARTMENT	\$1,400,120.00
FIRE CHIEF SALARY	\$10,000.00
FULL TIME/PART TIME POSITION	\$30,000.00
FIREMEN'S ACCIDENT INSURANCE	\$2,825.00
SOCIAL SECURTY	\$6,885.00
BEHALF OF PAYMENTS - PENSION	\$7,205.00
TELEPHONE	\$3,500.00
UTILITIES	\$5,000.00
FIRE CONFERENCE	\$1,000.00
SCHOOLS	\$3,500.00
BUILDING MAINTENANCE	\$17,000.00
EQUIPMENT REPAIR	\$3,000.00
MAINTENANCE - AIR SYSTEM	\$1,500.00
TRUCK MAINTENANCE	\$12,000.00
DRILLS & FIRE CALLS	\$50,000.00
FIRE EDUCATION & PREVENTION	\$500.00
GAS & OIL	\$5,000.00
OFFICE SUPPLIES	\$500.00
FIRE PROGRAM SOFTWARE	\$300.00
HOSE & NOZZLE	\$4,000.00
DEPARTMENTAL SUPPLIES	\$1,000.00
TURN OUT WEAR	\$5,000.00
DUES - NCF ASSOCIATION	\$1,050.00
DUES - NC PENSION FUND	\$1,300.00
MISCELLANEOUS EXPENSE	\$0.00
CAPITAL RESERVE	\$0.00
EQUIPMENT PURCHASE	\$7,500.00
COMMUNICATIONS EQUIPMENT	\$1,500.00
FIRE TRUCK PRINCIPAL PAYMENT	\$23,750.00
FIRE TRUCK INTEREST PAYMENT	\$2,075.00
TOTAL FIRE DEPARTMENT	\$206,890.00
STREET DEPT SALARIES	\$64,100.00
SOCIAL SECURITY	\$4,953.00
MEDICAL INSURANCE	\$30,860.00
DENTAL INSURANCE	\$700.00

VISION INSURANCE	\$168.00
RETIREMENT	\$6,995.00
401K	\$2,862.00
TELEPHONE	\$2,000.00
EMPLOYEE TELEPHONE ALLOWANCE	\$500.00
UTILITIES	\$6,500.00
CEMETERY EXPENSES	\$1,500.00
CHRISTMAS LIGHTS	\$3,500.00
EQUIPMENT MAINTENANCE	\$10,000.00
TRUCK MAINTENANCE	\$18,000.00
PATCHING & STREET MAINTENANCE	\$30,000.00
POWELL BILL EXPENSES	\$150,000.00
CURB & GUTTER REPLACEMENT	\$26,800.00
BUILDING MAINTENANCE	\$1,000.00
STREET & TRAFFIC SIGNS	\$4,000.00
STREETLIGHTS	\$20,000.00
ALLEY MAINTENANCE	\$8,000.00
GAS & OIL	\$6,000.00
TOOLS/OTHER SUPPLIES	\$11,000.00
DRAINAGE PIPE	\$20,000.00
UNIFORMS	\$4,000.00
SIDEWALK REPAIRS	\$10,000.00
VEHICLE PURCHASE	\$24,117.43
INTEREST PAYMENT	\$4,227.27
EQUIPMENT PURCHASE	\$5,200.00
WINTER STREET PREP	\$12,012.00
TOTAL STREET DEPARTMENT	\$488,994.70
MEDICAL INSURANCE	\$3,600.00
BRUSH DISPOSAL	\$7,000.00
LANDFILL FEES	\$5,750.00
GAS & OIL	\$5,000.00
ROLL-OUT TRASH CONTAINERS	\$4,000.00
RECYCLING FEES	\$32,960.00
SOLID WASTE CONTRACT	\$154,500.00
FUEL SURCHARGE FOR SOLID WASTE CONTRACT	\$27,603.96
TOTAL SANITATION	\$240,413.96
FARRIS PARK SALARIES	\$76,077.00
PART-TIME SALARIES	\$21,000.00

SOCIAL SECURITY	\$7,355.00
MEDICAL INSURANCE	\$30,265.00
DENTAL INSURANCE	\$700.00
VISION INSURANCE	\$168.00
RETIREMENT	\$9,181.00
401K	\$3,757.00
TELEPHONE	\$2,500.00
EMPLOYEE TELEPHONE ALLOWANCE	\$300.00
UTILITIES	\$6,500.00
LAND MANAGEMENT	\$4,000.00
CANTEEN MAINTENANCE	\$2,250.00
EQUIPMENT MAINTENANCE	\$3,750.00
TRUCK MAINTENANCE	\$2,000.00
BALLFIELD MAINTENANCE	\$1,500.00
PARK MAINTENANCE	\$7,000.00
HOUSE MAINTENANCE	\$4,000.00
CANTEEN CONCESSIONS	\$3,800.00
CANTEEN SUPPLIES	\$800.00
FMP - SPECIAL EVENTS	\$500.00
DRIVING RANGE/MINIATURE GOLF	\$1,000.00
TOOLS	\$1,000.00
ELLIOTT DUNCAN PARK	\$2,000.00
GARFIELD PARK	\$200.00
UNIFORMS	\$1,250.00
VETERAN'S PARK	\$200.00
GAS & OIL	\$9,000.00
OFFICE SUPPLIES	\$100.00
DEPARTMENTAL SUPPLIES	\$300.00
GRAVEL	\$2,000.00
FMP - SALES TAX	\$250.00
EQUIPMENT PURCHASE	\$4,000.00
PARK IMPROVEMENTS	\$5,000.00
TOTAL FARRIS PARK	\$213,703.00
M&M RECREATION COMMISSION	\$161,000.00
TOTAL RECREATION	\$161,000.00
TOTAL GENERAL FUND EXPENSES	\$3,430,584

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

INSURANCE CLAIMS	\$5,000
INTEREST ON INVESTMENTS	\$1,000
NC PRO ALLOCATION	\$677,750
WATER REVENUE - STONEVILLE	\$113,000
STONEVILLE WATER RATE FREEZE DUE TO MAYO	\$73,020
WATER & SEWER REVENUES	\$2,297,415
PRETREATMENT ANALYSIS	\$2,750
CUT OFF CHARGES	\$7,000
SEWER TREATMENT - MADISON	\$4,000
MADISON SEWER	\$300,000
STONEVILLE SEWER	\$97,000
MADISON - 201 PAYMENT-CAPITAL PROJECT	\$150,000
STONEVILLE - 201 PAYMENT-CAPITAL PROJECT	\$55,610
WATER & SEWER TAP FEES	\$5,000
INDUSTRY SEWER OVERFLOW	\$1,000
CONTRIB FROM GF/DEBT ON PW BLDG	\$8,000
AIA GRANT	\$50,000
TOTAL WATER AND SEWER FUND REVENUES	\$3,847,545

Water & Sewer Fund Expenses

SALARIES - WATER PLANT	\$218,485.00
OSHA COMPLIANCE	\$800.00
FICA - WATER PLANT	\$16,715.00
DENTAL INSURANCE	\$1,440.00
VISION INSURANCE	\$336.00
OPEB EXPENSE	\$75,000.00
RETIREMENT	\$24,301.00
401K	\$9,945.00
MEDICAL INSURANCE	\$52,655.00
TELEPHONE	\$2,000.00
EMPLOYEE TELEPHONE ALLOWANCE	\$700.00
UTILITIES - WATER PLANT	\$66,000.00
SCHOOLS/TRAVEL	\$4,000.00
BUILDING MAINTENANCE	\$4,000.00
REPAIRS - WATER PLANT	\$30,000.00
INSTRUMENTATION SERVICE CONTR	\$6,000.00
CLEAN LAGOON	\$50,000.00
TRUCK/EQUIPMENT MAINTENANCE	\$5,000.00
CONTINGENCY	\$1,000.00

GAS & OIL - WATER PLANT	\$4,000.00
COMPUTER SUPPLIES	\$800.00
POSTAGE/SUPPLIES	\$3,500.00
SUPPLIES, CHEMICALS - WATER PL	\$100,000.00
DEPARTMENTAL SUPPLIES	\$2,500.00
STATE TESTING	\$7,000.00
PERMITS & RENEWALS	\$5,000.00
CLEAR WELL REPAIR	\$8,000.00
UNIFORMS - WATER PLANT	\$2,000.00
INSURANCE & BLANKET BOND	\$13,500.00
WORKMANS COMPENSATION	\$13,000.00
MISCELLANEOUS - WATER PLANT	\$1,500.00
NC PRO EXPENSE	\$18,000.00
EQUIPMENT PURCHASE	\$10,000.00
COMPUTER/SOFTWARE	\$1,000.00
CHLORINATORS	\$3,000.00
TOTAL WATER PLANT	\$761,177.00
SALARIES - WATER DEPT	\$170,825.00
AUDIT CONTRACT	\$12,500.00
FICA - WATER DEPT	\$13,070.00
DENTAL INSURANCE - WATER DEPT	\$1,440.00
VISION INSURANCE - W/D	\$336.00
RETIREMENT - WATER DEPT	\$20,875.00
401(K) - WATER DEPT	\$8,541.00
MEDICAL INSURANCE - WATER DEPT	\$55,340.00
EMPLOYEE TELEPHONE ALLOWANCE	\$1,000.00
SCHOOLS/TRAINING - WD	\$3,000.00
REPAIRS - WATER DEPT	\$45,000.00
COMPUTER MAINTENANCE	\$2,000.00
WATER LINE UPGRADES	\$180,000.00
ROCK CO WATER LINE HWY 135	\$5,000.00
WORKORDER SYSTEM	\$6,000.00
EQUIPMENT MAINTENANCE	\$7,500.00
GAS & OIL - WATER DEPT	\$6,000.00
COMPUTER SUPPLIES	\$2,500.00
SOFTWARE UPGRADES	\$7,500.00
METERS, PIPES, FITTINGS	\$95,550.00
UNIFORMS - WATER DEPT	\$5,015.00
INSURANCE & BLANKET BOND	\$500.00

WORKERS COMPENSATION	\$8,000.00
MISCELLANEOUS - WATER DEPT	\$4,000.00
NC PRO EXPENSE	\$550,524.00
PUBLIC WORKS FACILITIES	\$23,945.76
EQUIPMENT PURCHASE	\$25,000.00
ECONOMIC DEVELOPMENT	\$1,000.00
ADMINISTRATIVE FEE TO GEN FUND	\$100,000.00
TOTAL WATER DEPARTMENT	\$1,361,961.76
SALARIES - SEWER DEPT	\$156,130.00
ATTORNEYS FEES	\$6,000.00
OSHA COMPLIANCE	\$7,500.00
SOCIAL SECURITY	\$11,945.00
DENTAL INSURANCE	\$1,440.00
VISION INSURANCE	\$336.00
OPEB EXPENSE	\$48,891.48
RETIREMENT	\$19,080.00
401K	\$7,807.00
MEDICAL INSURANCE	\$48,160.00
EMPLOYEE TELEPHONE ALLOWANCE	\$1,000.00
UTILITIES - PUMP STATIONS	\$14,000.00
SCHOOLS & TRAINING	\$2,000.00
EQUIPMENT MAINTENANCE	\$47,500.00
LINE REPAIR/MAINTENANCE	\$50,000.00
COMPUTER MAINTENANCE	\$1,000.00
PUMP STATION MAINTENANCE/EXPENSE	\$40,000.00
CONTINGENCY	\$63,000.00
GAS & OIL	\$7,000.00
COMPUTER SUPPLIES	\$2,500.00
DEPARTMENTAL SUPPLIES	\$22,500.00
PERMIT FEES	\$100.00
UNIFORMS - SEWER DEPT	\$7,500.00
AIA GRANT	\$50,000.00
INSURANCE & BLANKET BOND	\$18,000.00
WORKMANS COMPENSATION	\$12,000.00
MISCELLANEOUS - SD	\$1,800.00
NC PRO EXPENSE	\$107,286.00
PUBLIC WORKS FACILITIES	\$23,945.76
SAFETY EQUIPMENT	\$20,000.00
EQUIPMENT PURCHASE	\$45,000.00

TOTAL SEWER DEPARTMENT	\$843,421.24
CONTRACT FOR SEWER OPERATION	\$275,495.00
UTILITIES-SEWER PLANT	\$65,500.00
SLUDGE REMOVAL	\$87,000.00
REPAIRS-SEWER PLANT	\$140,000.00
BUILDING MAINTENANCE	\$3,000.00
CONTINGENCY	\$1,000.00
LAB ANALYSIS	\$9,000.00
SLUDGE ANALYSIS	\$2,000.00
PERMIT FEES	\$5,000.00
DEPARTMENTAL SUPPLIES	\$400.00
INSURANCE & BLANKET BOND	\$12,000.00
MISCELLANEOUS-SEWER PLANT	\$500.00
EQUIP PURCHASE NON-CAPITAL	\$750.00
DENR-INTEREST-201 LOAN-CAPITAL PROJECT	\$13,500.00
DENR-PRINCIPAL-201 LOAN-CAPITAL PROJECT	\$265,840.00
TOTAL SEWER PLANT	\$880,985.00
TOTAL WATER AND SEWER FUND EXPENSES	\$3,847,545.00

SECTION 4 - ECONOMIC DEVELOPMENT FUND

There are no active Economic Development Projects.

SECTION 5 - TAXES

An ad valorem tax rate of \$0.665 per one hundred dollars (\$100) valuation of taxable property, as listed for taxes as of January 2022, is hereby levied and established as the official tax rate for the Town of Mayodan for Fiscal Year 2023. Said rate is based on a total projected valuation of \$254,262,199 and an estimated collection of 96%.

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, 2022.

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 2022-2023. 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 13th day of June 2022.

Chad Wall
Mayor

ATTEST
Sarah Hopper, Town Clerk