

RESOLUTION 2023-A
Adoption of the Town of Mayfield Budget
Fiscal Year 2023-24

WHEREAS; The Town of Mayfield desires to adopt the following budget for operations of all the town departments as follows:

GENERAL FUND

Administration	Transfers/Contributions	Fire
Taxes	Licenses and Permits	Intergovernmental Revenue
Charges for Services	Interest	Miscellaneous Revenues
General Government	Public Safety/Police	Highways and Public Improvements
Parks and Recreation	Cemetery	Debt Services

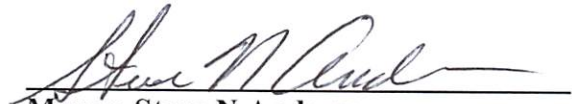
UTILITY FUND

Charges for Services	Non operating Revenue	Operating Expenses
Non operating Expenses	Debt Services	

Also, all current fees and charges due to the Town of Mayfield as outlined in the attached fee schedule.

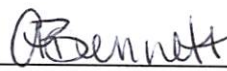
Now therefore be it resolved, that the minutes of the meeting of the Town of Mayfield Council held August 9, 2023 be, and the same are, hereby ordered to show the adoptions of the following budget for the fiscal year ending June 30, 2024 as presented to the Mayor and Town Council.

APPROVED:



Mayor, Steve N Anderson

ATTEST:



Amanda Bennett
Mayfield Town Recorder



Mayfield Town Fees

Updated 08/09/2023

Business License (No fee for home occupation)	Due by January 30th	\$50.00
	Beer License "A" \$ 10.00	Beer License "B" \$100.00
Dog Tags	Due April 30th	
Female \$10.00	Male/Spayed Female \$5.00	Late Fee \$ 25.00
Reclamation Fee 1st \$25, 2nd \$50, 3rd \$75 + price of license if no license		

Rentals	Town Hall	Park	Cabin	
Resident	\$75/day \$35/ 1/2 day (10-3 or 4-9)	\$75/day \$35/ 1/2 day (10-3 or 4-9)	\$100 + tax	11.02% tax
Non-Resident	\$150	\$100	\$150 + tax	all rentals \$200 cleaning deposit (refundable)
Clubs	\$35/mo. 1x/mo	\$35/mo 1x/mo	n/a	

Bad Check Fee \$25.00

Zoning Fees

\$25.00	Permit Review Fee
\$250.00	New Construction
\$20.00	Accessory Building (under 400 sq. ft)
\$50.00	Accessory Building (over 400 sq. ft)
\$50.00	Existing Home Addition
\$50.00	Existing Home Interior Remodel
\$25.00	Fence Permit
\$100.00	Lot Split Request
\$100.00	Zone Change Request
\$100.00	Appeal or Variance Request
\$1,000.00	Annexation Fees (including County Survey)
\$4,000.00	New water connection (¾ inch line)
\$5,000.00	New water connection (1 inch line)
\$5,800.00	Impact Fees
	Road Impact fee \$1,000.00
	Park Impact fee \$800.00
	Water Impact fee \$4,000.00

Salaries

Clerk	\$ 27.23 hourly	Water Manager	\$6,000.00 annually
Treasurer	\$ 21.78 hourly	Dog Catcher	\$250.00 monthly
Public Works	\$45,459.70 sal:	Zoning Admin	\$100.00 monthly
Mayor	\$250.00 monthly		
Council	\$75.00 monthly		

Water

10% late fee on payments received after 20th of month.

Base Rate	Low Limit	High Limit	Cost per 1500/Gal	Max costs per increment
Base Rate	0 gal	0 gal	\$30.00	\$30.00
Tier 1	0 gal	6000 gal	\$4.00/1500 gal	\$16.00
Tier 2	6001 gal	12,000 gal	\$8.00/1500 gal	\$32.00
Tier 3	12001 gal	48,000 gal	\$12.00/1500 gal	\$288.00
Tier 4 Commercial rate	48,001 gal	Plus	\$14.00/ 1500 gal	Base upon Availability

Connection fee new home owner \$50.00

Reconnection fee \$25.00

*DROUGHT CONDITION RATES

Base Rate	Low Limit	High Limit	Cost per 1500/Gal	Max costs per increment
Base Rate	0 gal	0 gal	\$40.00	\$40.00
Tier 1	0 gal	6000 gal	\$6.00/1500 gal	\$24.00
Tier 2	6001 gal	12,000 gal	\$12.00/1500 gal	\$48.00
Tier 3	12001 gal	48,000 gal	\$16.00/1500 gal	\$384.00
Tier 4 Commercial rate	48,001 gal	Plus	\$20.00/ 1500 gal	

Garbage \$17.00

(\$1.00 discount for senior citizens and \$2.50 per extra can)

\$2.00 Admin. Fees \$11.25 – Whites \$4.00 – Landfill

Fire \$9.00

\$5.00 Fire District Admin. Fees \$4.00

Cemetery Fees

RESIDENTIAL

Cemetery Space \$300.00

Open/Close (Weekday) \$250.00

Open/Close (Saturday) \$300.00

INFANT BURIALS

Open/Close (Weekday) \$75.00

Open/Close (Saturday) \$100.00

CREMATIONS

Open/Close Weekday \$100.00

Saturday \$200.00

NON-RESIDENTIAL

Cemetery Space \$1,000.00

Open/Close (Weekday) \$300.00

Open/Close (Saturday) \$500.00

INFANT BURIALS

Nonresident (Weekday) \$100.00

Nonresident (Saturday) \$150.00

CREMATIONS

Open/Close Weekday \$150.00

Saturday \$250.00

OTHER SERVICES

DISINTERMENT (VAULTED) \$1,000.00

MONUMENT REMOVAL \$75.00

BURIALS AFTER 4:00 P.M. \$50.00 per hr.

RECORDING FEE (To record the transfer of rights of ownership or the exchange of burial spaces within the cemetery)

\$20.00 per page

COPIES AND HANDLING \$1.00 per page

CERTIFICATE CHANGE FEE \$25.00

Mayfield Town
State Budget Report
10 10 General - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2022 Actual	2023 Budget	2024 Budget
Change In Net Position			
Revenue:			
Taxes			
3110 Property tax	17,901	18,000	51,000
3120 Property tax - delinquent	1,073	1,100	500
3130 Sales tax	92,324	81,000	85,000
3135 Highway Transit Tax	7,893	7,300	6,500
3140 Franchise fees	2,548	2,500	2,500
3150 ZAP Tax	2,485	2,300	2,300
3170 Fee in lieu of tax	2,350	2,400	2,200
Total Taxes	126,574	114,600	150,000
Licenses and permits			
3210 Business licenses	375	400	400
3220 Dog licenses	865	600	950
Total Licenses and permits	1,240	1,000	1,350
Intergovernmental revenue			
3356 Class C allotment	45,691	43,000	43,000
Total Intergovernmental revenue	45,691	43,000	43,000
Charges for services			
3440 Zoning fees	1,795	2,000	2,000
3442 Fire Revenue	24,938	27,650	25,000
3480 Cemetery open/close	2,150	1,500	2,000
3490 Parks Revenue	620	500	500
3510 Court fines	172	250	250
Total Charges for services	29,675	31,900	29,750
Interest			
3610 Interest income	991	800	2,000
Total Interest	991	800	2,000
Miscellaneous revenue			
3620 Cabin rent	3,077	3,000	3,000
3630 Other rent	1,040	1,000	2,000
3635 Cleaning Deposits	-	-	500
3640 Cable	-	600	-
3680 Youth Council Revenue	896	500	500
3690 Miscellaneous revenues	531	1,500	-
3802.7 Contributions, Park Project-Private	64,841	-	-
3821 ARPA Revenue	32,665	-	-
Total Miscellaneous revenue	103,050	6,600	6,000
Contributions and transfers			
3871 Transfer from perpetual care	-	5,000	15,000
3890 Beg Fund bal to be Appropriated	-	34,824	22,039
Total Contributions and transfers	-	39,824	37,039
Total Revenue:	307,222	237,724	269,139
Expenditures:			
General government			
Administrative			
4141.110 Clerk wages	16,698	24,960	27,132
4141.111 Treasurer wages	-	3,984	10,400
4141.115 Council wages	7,105	7,000	7,000
4141.130 Clerk benefits	4,066	3,700	6,396
4141.131 Treasurer benefits	-	-	2,480
4141.210 Books subs and memberships	1,578	1,400	1,400
4141.230 Training	1,716	2,500	2,500
4141.240 Office expense	2,621	2,500	3,000
4141.250 Building maint	2,297	4,000	5,000
4141.255 Building utilities	3,920	4,000	4,000
4141.260 Contracted Maintenance-Town Hall Bldg	8,017	7,400	-
4141.480 Town Hall Annual Payment	-	6,250	-
4141.510 Insurance	3,834	4,000	4,000
4141.530 Professional services	6,822	6,500	6,500
4141.650 Miscellaneous expense	4,773	4,500	6,000
4141.655 Youth Council Expenses	616	600	500
4170.480 Elections	968	950	950

Mayfield Town
State Budget Report
10 10 General - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2022 Actual	2023 Budget	2024 Budget
4180.480 Planning and zoning	1,332	3,000	3,000
Total Administrative	66,365	87,244	90,258
Total General government	66,365	87,244	90,258
Public safety			
Police			
4210.610 Police Department	3,320	5,000	5,000
4210.611 Dog Catcher	3,230	3,000	3,261
Total Police	6,549	8,000	8,261
Fire			
4220.610 Fire special services	20,147	24,000	24,000
Total Fire	20,147	24,000	24,000
Total Public safety	26,696	32,000	32,261
Highways and public improvements			
Highways			
4410.110 Streets wages	205	-	4,565
4410.130 Streets benefits	50	-	1,000
4410.250 Street repair and maint	24,380	25,000	57,000
4410.255 Streets utilities	7,278	8,000	8,000
4410.260 Contracted Maintenance-Streets	8,017	7,400	-
Total Highways	39,930	40,400	70,565
Total Highways and public improvements	39,930	40,400	70,565
Parks, recreation, and public property			
Parks			
4510.110 Parks wages	205	-	11,786
4510.130 Parks benefits	50	-	1,500
4510.250 Parks maint	3,169	10,000	10,000
4510.255 Parks utilities	883	1,000	1,000
4510.257 Pickleball Courts Project	10,000	-	-
4510.260 Contracted Maintenance-Park	16,033	14,800	-
4510.740 Parks capital outlay	151	-	-
4520.110 Cabin wages	2,198	2,080	2,500
4520.130 Cabin benefits	571	600	533
4520.250 Cabin maint	303	5,000	2,500
4520.251 Cabin Tax	323	400	250
Total Parks	33,886	33,880	30,069
Recreation			
4560.250 Christmas Activity	3,503	4,000	4,000
4570.250 ZAP Tax	2,697	2,200	2,500
4580.250 Bookmobile	401	850	850
Total Recreation	6,601	7,050	7,350
Cemetery			
4590.110 Cemetery wages	-	-	11,786
4590.130 Cemetery benefits	-	-	1,500
4590.250 Cemetery maint	20,901	10,000	25,000
4590.255 Cemetery utilities	326	350	350
4590.260 Contracted Maintenance-Cemetery	16,033	14,800	-
Total Cemetery	37,260	25,150	38,636
Total Parks, recreation, and public property	77,747	66,080	76,055
Transfers			
4828 Transfer to MBA	-	12,000	-
Total Transfers	-	12,000	-
Total Expenditures:	210,738	237,724	269,139
Total Change In Net Position	96,484	-	-
Income or Expense			
Non-Operating Items:			
Non-operating income			
4410.240 Impact fees - Roads	1,000	-	-
4510.240 Impact fees - Parks	800	-	-
Total Non-operating income	1,800	-	-
Total Non-Operating Items:	1,800	-	-

Mayfield Town
State Budget Report
10 10 General - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Total Income or Expense	<u>1,800</u>	<u>-</u>	<u>-</u>

Mayfield Town
State Budget Report
28 28 Municipal Building Authority - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2022 Actual	2023 Budget	2024 Budget
Change In Net Position			
Revenue:			
Interest			
3610 Interest income	15	-	-
Total Interest	<u>15</u>	<u>-</u>	<u>-</u>
Contributions and transfers			
3810 Transfer from General	-	12,000	-
Total Contributions and transfers	<u>-</u>	<u>12,000</u>	<u>-</u>
Total Revenue:	<u>15</u>	<u>12,000</u>	<u>-</u>
Expenditures:			
Debt service			
4460.800 Handling fee	1,279	1,250	-
4460.810 Debt service principal	5,000	5,000	-
Total Debt service	<u>6,279</u>	<u>6,250</u>	<u>-</u>
Transfers			
4890 Budgeted increase in Fund balance	-	5,750	-
Total Transfers	<u>-</u>	<u>5,750</u>	<u>-</u>
Total Expenditures:	<u>6,279</u>	<u>12,000</u>	<u>-</u>
Total Change In Net Position	<u>(6,264)</u>	<u>-</u>	<u>-</u>

Mayfield Town
State Budget Report
51 51 Public Utility - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2022 Actual	2023 Budget	2024 Budget
Income or Expense			
Income From Operations:			
Operating income			
5111 Water Sales	150,424	140,000	140,000
5121 Late fees	1,968	1,700	4,500
5131 Connect fees	8,375	4,500	12,000
5149 Miscellaneous income	3,833	3,500	3,500
5510 Garbage Revenue	53,885	50,000	50,000
Total Operating income	218,485	199,700	210,000
Operating expense			
6110 Utility wages	46,535	50,241	31,000
6111 Treasurer wages	-	-	10,400
6112 Clerk wages	-	-	14,560
6130 Utility benefits	8,075	8,400	25,200
6131 Treasurer Benefits	-	-	2,480
6132 Clerk Benefits	-	-	3,731
6210 Dues and memberships	641	700	700
6230 Travel, training	1,795	2,500	2,500
6240 Office supplies and expense	5,259	5,500	6,000
6250 Utility material, maintenance	13,380	25,000	25,000
6255 Blue Stakes	-	2,000	1,000
6280 Utility power	8,423	8,000	13,000
6310 Professional services	8,985	9,100	9,000
6420 Chemicals and testing	7,724	5,000	5,000
6510 Property and liability insurance	9,949	8,500	8,500
6521 Garbage haul & landfill	48,875	46,810	47,000
6620 Fire Expense	1,856	-	-
6710 Depreciation expense	116,905	-	-
Total Operating expense	278,403	171,751	205,071
Total Income From Operations:	(59,918)	27,949	4,929
Non-Operating Items:			
Non-operating income			
5152 Impact fees - Water	8,800	-	-
6901 Benefit Expense GASB 68	4,624	-	-
Total Non-operating income	13,424	-	-
Non-operating expense			
6902 Pension Expense GASB 68	(2,551)	-	-
Total Non-operating expense	(2,551)	-	-
Total Non-Operating Items:	15,976	-	-
Total Income or Expense	(43,942)	27,949	4,929

Mayfield Town
State Budget Report
71 71 Perpetual Care Fund - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Budget</u>
Change In Net Position			
Revenue:			
Charges for services			
3224 Perperual Care	18,900	-	-
Total Charges for services	<u>18,900</u>	<u>-</u>	<u>-</u>
Total Revenue:	<u>18,900</u>	<u>-</u>	<u>-</u>
Expenditures:			
Transfers			
4910 Transfer to general fund	-	5,000	-
Total Transfers	<u>-</u>	<u>5,000</u>	<u>-</u>
Total Expenditures:	<u>-</u>	<u>5,000</u>	<u>-</u>
Total Change In Net Position	<u>18,900</u>	<u>(5,000)</u>	<u>-</u>

Mayfield Town
State Budget Report
91 91 General Capital Assets - 07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	2022 Actual	2023 Budget	2024 Budget
Income or Expense			
Non-Operating Items:			
Non-operating expense			
6901 Benefit Expense GASB 68	3,139	-	-
6902 Pension Expense GASB 68	(1,732)	-	-
Total Non-operating expense	<u>4,870</u>	<u>-</u>	<u>-</u>
Total Non-Operating Items:	<u>4,870</u>	<u>-</u>	<u>-</u>
Total Income or Expense	<u>4,870</u>	<u>-</u>	<u>-</u>