

**RESOLUTION 2024-E**  
**Adoption of the Town of Mayfield Budget**  
**Fiscal Year 2024-2025**

**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	

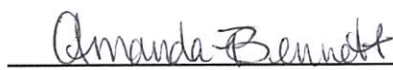
**Also,** all current fees and charges due to the Town of Mayfield as outlined in the attached fee schedule.

**Now therefore be it resolved,** that the minutes of the meeting of the Town of Mayfield Council held June 12, 2024 be, and the same are, hereby ordered to show the adoptions of the following budget for the fiscal year ending June 30, 2025 as presented to the Mayor and Town Council.

**APPROVED:**

  
**Mayor, Steve N Anderson**

**ATTEST:**

  
**Amanda Bennett**  
**Mayfield Town Recorder**



**Mayfield Town**  
**State Budget Report**  
**10 10 General - 07/01/2024 to 06/30/2025**  
**100.00% of the fiscal year has expired**

	2023 Actual	2024 Budget	2025 Budget
<b>Change In Net Position</b>			
<b>Revenue:</b>			
<b>Taxes</b>			
3110 Property tax	50,965	51,000	89,611
3120 Property tax - delinquent	1,977	500	1,000
3130 Sales tax	99,846	85,000	87,550
3135 Highway Transit Tax	6,972	6,500	7,300
3140 Franchise fees	2,436	2,500	2,500
3150 ZAP Tax	2,845	2,300	2,300
3170 Fee in lieu of tax	4,070	2,200	4,600
<b>Total Taxes</b>	<b>169,112</b>	<b>150,000</b>	<b>194,861</b>
<b>Licenses and permits</b>			
3210 Business licenses	375	400	500
3220 Dog licenses	1,270	950	1,000
<b>Total Licenses and permits</b>	<b>1,645</b>	<b>1,350</b>	<b>1,500</b>
<b>Intergovernmental revenue</b>			
3356 Class C allotment	49,175	43,000	70,319
<b>Total Intergovernmental revenue</b>	<b>49,175</b>	<b>43,000</b>	<b>70,319</b>
<b>Charges for services</b>			
3440 Zoning fees	1,285	2,000	2,000
3442 Fire Revenue	28,268	25,000	12,960
3480 Cemetery open/close	2,000	2,000	2,100
3490 Parks Revenue	50	500	500
3510 Court fines	219	250	250
<b>Total Charges for services</b>	<b>31,822</b>	<b>29,750</b>	<b>17,810</b>
<b>Interest</b>			
3610 Interest income	6,527	2,000	2,000
<b>Total Interest</b>	<b>6,527</b>	<b>2,000</b>	<b>2,000</b>
<b>Miscellaneous revenue</b>			
3620 Cabin rent	3,133	3,000	3,100
3630 Town Hall Rent	2,025	2,000	2,075
3635 Cleaning Deposits	1,208	500	2,000
3680 Youth Council Revenue	905	500	500
3690 Miscellaneous revenues	5,024	-	6,000
3802.7 Contributions for Projects	1,300	-	-
3821 ARPA Revenue	32,665	-	-
4410.240 Impact fees - Roads	3,000	-	2,500
4510.240 Impact fees - Parks	2,400	-	2,000
<b>Total Miscellaneous revenue</b>	<b>51,659</b>	<b>6,000</b>	<b>18,175</b>
<b>Contributions and transfers</b>			
3871 Transfer from perpetual care	-	15,000	-
3890 Beg Fund bal to be Appropriated	-	38,053	-
<b>Total Contributions and transfers</b>	<b>-</b>	<b>53,053</b>	<b>-</b>
<b>Total Revenue:</b>	<b>309,941</b>	<b>285,153</b>	<b>304,665</b>
<b>Expenditures:</b>			
<b>General government</b>			
<b>Administrative</b>			
4141.110 Clerk wages	23,655	27,132	27,950
4141.111 Treasurer wages	3,925	10,400	5,900
4141.115 Council wages	7,105	7,000	7,000
4141.130 Clerk benefits	6,048	6,396	6,588
4141.131 Treasurer benefits	300	2,480	450
4141.210 Books subs and memberships	992	1,767	1,400
4141.230 Training	1,871	2,500	2,500
4141.240 Office expense	2,612	3,454	3,330
4141.250 Building maint	6,140	5,000	5,000
4141.255 Building utilities	4,044	4,000	4,000
4141.260 Contracted Maintenance-Town Hall Bldg	5,106	-	-
4141.480 Town Hall Annual Payment	4,384	-	-
4141.510 Insurance	3,866	4,000	4,120
4141.530 Professional services	3,659	7,540	7,725
4141.650 Miscellaneous expense	7,458	10,239	10,284
4141.655 Youth Council Expenses	120	500	500

**Mayfield Town**  
**State Budget Report**  
**10 10 General - 07/01/2024 to 06/30/2025**  
**100.00% of the fiscal year has expired**

	2023 Actual	2024 Budget	2025 Budget
4141.670 Debt Service Principal	-	-	11,000
4142.640 ARPA Expenses	37,365	-	-
4170.480 Elections	-	950	950
4180.480 Planning and zoning	1,184	3,000	3,000
4520.252 Cleaning Deposit Refund	508	-	2,000
<b>Total Administrative</b>	<b>120,345</b>	<b>96,358</b>	<b>103,697</b>
<b>Total General government</b>	<b>120,345</b>	<b>96,358</b>	<b>103,697</b>
<b>Public safety</b>			
<b>Police</b>			
4210.610 Police Department	2,030	5,416	5,578
4210.611 Dog Catcher	3,316	3,422	3,260
<b>Total Police</b>	<b>5,346</b>	<b>8,838</b>	<b>8,838</b>
<b>Fire</b>			
4220.610 Fire special services	19,033	26,592	19,604
<b>Total Fire</b>	<b>19,033</b>	<b>26,592</b>	<b>19,604</b>
<b>Total Public safety</b>	<b>24,380</b>	<b>35,430</b>	<b>28,442</b>
<b>Highways and public improvements</b>			
<b>Highways</b>			
4410.110 Streets wages	2,526	4,820	4,702
4410.130 Streets benefits	550	1,076	1,030
4410.250 Street repair and maint	3,810	57,000	13,000
4410.255 Streets utilities	6,861	8,000	8,240
4410.260 Contracted Maintenance-Streets	5,550	-	-
4415.610 Class C maint	-	-	60,790
<b>Total Highways</b>	<b>19,297</b>	<b>70,896</b>	<b>87,762</b>
<b>Total Highways and public improvements</b>	<b>19,297</b>	<b>70,896</b>	<b>87,762</b>
<b>Parks, recreation, and public property</b>			
<b>Parks</b>			
4510.110 Parks wages	5,868	13,388	15,000
4510.130 Parks benefits	1,372	2,795	2,600
4510.250 Parks maint	6,920	10,000	10,000
4510.255 Parks utilities	688	1,000	1,000
4510.257 Pickleball Courts Project	66,141	-	-
4510.260 Contracted Maintenance-Park	7,400	-	-
4520.110 Cabin wages	1,971	2,500	2,575
4520.130 Cabin benefits	507	533	550
4520.250 Cabin maint	5,851	2,500	2,500
4520.251 Cabin Tax	124	731	753
<b>Total Parks</b>	<b>96,842</b>	<b>33,447</b>	<b>34,978</b>
<b>Recreation</b>			
4560.250 Christmas Activity	2,868	4,000	4,000
4570.250 ZAP Tax	2,852	2,639	2,575
4580.250 Bookmobile	802	850	250
<b>Total Recreation</b>	<b>6,522</b>	<b>7,489</b>	<b>6,825</b>
<b>Cemetery</b>			
4590.110 Cemetery wages	5,868	13,388	15,000
4590.130 Cemetery benefits	1,372	2,795	2,600
4590.250 Cemetery maint	9,901	25,000	25,000
4590.255 Cemetery utilities	317	350	361
4590.260 Contracted Maintenance-Cemetery	7,400	-	-
<b>Total Cemetery</b>	<b>24,858</b>	<b>41,533</b>	<b>42,961</b>
<b>Total Parks, recreation, and public property</b>	<b>128,221</b>	<b>82,469</b>	<b>84,764</b>
<b>Total Expenditures:</b>	<b>292,243</b>	<b>285,153</b>	<b>304,665</b>
<b>Total Change In Net Position</b>	<b>17,698</b>	<b>-</b>	<b>-</b>

**Mayfield Town**  
**State Budget Report**  
**28 28 Municipal Building Authority - 07/01/2024 to 06/30/2025**  
**100.00% of the fiscal year has expired**

	2023 Actual	2024 Budget	2025 Budget
<b>Change In Net Position</b>			
<b>Revenue:</b>			
<b>Interest</b>			
3610 Interest income	182	-	-
<b>Total Interest</b>	182	-	-
<b>Miscellaneous revenue</b>			
3620 Rental income	4,384	-	-
<b>Total Miscellaneous revenue</b>	4,384	-	-
<b>Total Revenue:</b>	4,565	-	-
<b>Expenditures:</b>			
<b>Debt service</b>			
4460.800 Handling fee	1,250	-	-
4460.810 Debt service principal	5,000	-	-
<b>Total Debt service</b>	6,250	-	-
<b>Total Expenditures:</b>	6,250	-	-
<b>Total Change In Net Position</b>	(1,685)	-	-

**Mayfield Town**  
**State Budget Report**  
**51 51 Public Utility - 07/01/2024 to 06/30/2025**  
**100.00% of the fiscal year has expired**

	2023 Actual	2024 Budget	2025 Budget
<b>Income or Expense</b>			
<b>Income From Operations:</b>			
<b>Operating income</b>			
5111 Water Sales	150,930	140,000	133,576
5112 Irrigation Rental	-	-	3,000
5121 Late fees	4,748	4,500	4,500
5131 Connect fees	12,350	12,000	25,000
5149 Miscellaneous income	4,374	3,500	200
5510 Garbage Revenue	55,759	50,000	57,551
<b>Total Operating income</b>	<u>228,160</u>	<u>210,000</u>	<u>223,827</u>
<b>Operating expense</b>			
6110 Utility wages	54,146	31,000	31,390
6111 Treasurer wages	-	10,400	5,600
6112 Clerk wages	-	14,560	14,997
6130 Utility benefits	17,929	25,200	17,420
6131 Treasurer Benefits	-	2,480	500
6132 Clerk Benefits	-	3,731	3,843
6210 Dues and memberships	935	700	900
6230 Travel, training	3,410	2,500	2,500
6240 Office supplies and expense	6,640	6,000	6,000
6250 Utility material, maintenance	30,211	25,000	25,000
6255 Blue Stakes	195	1,000	1,000
6280 Utility power	13,148	13,000	13,000
6310 Professional services	7,882	9,000	9,000
6420 Chemicals and testing	4,164	5,000	2,500
6510 Property and liability insurance	6,857	8,500	8,500
6521 Garbage haul & landfill	50,171	47,000	48,292
6620 Fire Expense	5,557	-	-
6710 Depreciation expense	105,487	-	105,000
<b>Total Operating expense</b>	<u>306,732</u>	<u>205,071</u>	<u>295,442</u>
<b>Total Income From Operations:</b>	<u>(78,572)</u>	<u>4,929</u>	<u>(71,615)</u>
<b>Non-Operating Items:</b>			
<b>Non-operating income</b>			
5152 Impact fees - Water	12,000	-	25,610
5160 Interest income	13,763	-	-
5520 Grants	330,000	-	-
6901 Benefit Expense GASB 68	6,065	-	6,247
<b>Total Non-operating income</b>	<u>361,828</u>	<u>-</u>	<u>31,857</u>
<b>Total Non-Operating Items:</b>	<u>361,828</u>	<u>-</u>	<u>31,857</u>
<b>Total Income or Expense</b>	<u>283,256</u>	<u>4,929</u>	<u>(39,758)</u>

**Mayfield Town**  
**State Budget Report**  
**71 71 Perpetual Care Fund - 07/01/2024 to 06/30/2025**  
**100.00% of the fiscal year has expired**

	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Budget</b>
<b>Change In Net Position</b>			
<b>Revenue:</b>			
<b>Charges for services</b>			
3224 Perperual Care	11,100	-	1,200
<b>Total Charges for services</b>	<u>11,100</u>	<u>-</u>	<u>1,200</u>
<b>Total Revenue:</b>	<u>11,100</u>	<u>-</u>	<u>1,200</u>
<b>Expenditures:</b>			
<b>Transfers</b>			
4910 Transfer to general fund	-	15,000	-
<b>Total Transfers</b>	<u>-</u>	<u>15,000</u>	<u>-</u>
<b>Total Expenditures:</b>	<u>-</u>	<u>15,000</u>	<u>-</u>
<b>Total Change In Net Position</b>	<u>11,100</u>	<u>(15,000)</u>	<u>1,200</u>

**Mayfield Town**  
**State Budget Report**  
**91 91 General Capital Assets - 07/01/2024 to 06/30/2025**  
**100.00% of the fiscal year has expired**

	<b>2023 Actual</b>	<b>2024 Budget</b>	<b>2025 Budget</b>
<b>Income or Expense</b>			
<b>Non-Operating Items:</b>			
<b>Non-operating expense</b>			
6901 Benefit Expense GASB 68	2,964	-	-
<b>Total Non-operating expense</b>	<b>2,964</b>	<b>-</b>	<b>-</b>
<b>Total Non-Operating Items:</b>	<b>2,964</b>	<b>-</b>	<b>-</b>
<b>Total Income or Expense</b>	<b>2,964</b>	<b>-</b>	<b>-</b>

# Mayfield Town Fees

Updated 06/12/2024

<b>Business License</b>	Due by January 30th	\$50.00
(No fee for home occupation)	Application Fee-New Business	\$25.00
	Beer License "A" \$ 10.00	Beer License "B" \$100.00

<b>Dog Tags</b>	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		

<b>Rentals</b>	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	

<b>Bad Check Fee</b>	\$25.00
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## Zoning Fees

\$50.00	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)
\$6,921.84	Impact Fees
	Road Impact fee \$1,000.00
	Park Impact fee \$800.00
	Water Impact fee \$5,121.84

## Salaries

Clerk	\$ 28.05 hourly	Water Manager	\$6,000.00 annually
Treasurer	\$ 22.44 hourly	Dog Catcher	\$250.00 monthly
Public Works	\$46,823.50 sal;	Zoning Admin	\$100.00 monthly
Mayor	\$250.00 month	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** \$4.00 Admin Fee

**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

**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

**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