

**Mayfield Town**  
**State Budget Report**  
**10 10 General - 07/01/2020 to 03/22/2021**  
**75.00% of the fiscal year has expired**

	2019 Actual	2020 Budget	2021 Budget
<b>Change In Net Position</b>			
<b>Revenue:</b>			
<b>Taxes</b>			
3110 Property tax	16,411	16,500	17,000
3120 Property tax - delinquent	579	1,200	1,000
3130 Sales tax	61,865	61,000	65,000
3135 Highway Transit Tax	4,648	4,500	5,500
3140 Franchise fees	2,350	2,200	2,000
3150 ZAP Tax	1,219	1,200	1,500
3170 Fee in lieu of tax	2,875	3,000	3,000
<b>Total Taxes</b>	<b>89,947</b>	<b>89,600</b>	<b>95,000</b>
<b>Licenses and permits</b>			
3210 Business licenses	225	225	225
3220 Dog licenses	625	600	600
<b>Total Licenses and permits</b>	<b>850</b>	<b>825</b>	<b>825</b>
<b>Intergovernmental revenue</b>			
3310 State Grant	15,000	-	-
3356 Class C allotment	40,054	40,000	45,000
3358 Liquor fund allotment	327	350	300
<b>Total Intergovernmental revenue</b>	<b>55,381</b>	<b>40,350</b>	<b>45,300</b>
<b>Charges for services</b>			
3440 Zoning fees	1,300	1,000	500
3442 Fire Revenue	23,180	23,000	23,000
3480 Cemetery open/close	1,250	1,500	1,500
3490 Parks Revenue	410	500	500
3510 Court fines	326	500	500
<b>Total Charges for services</b>	<b>26,466</b>	<b>26,500</b>	<b>26,000</b>
<b>Interest</b>			
3610 Interest income	5,961	5,500	5,500
<b>Total Interest</b>	<b>5,961</b>	<b>5,500</b>	<b>5,500</b>
<b>Miscellaneous revenue</b>			
3620 Cabin rent	2,757	2,500	3,000
3630 Other rent	1,015	1,500	1,500
3640 Cable	680	700	700
3690 Miscellaneous revenues	608	1,000	1,500
<b>Total Miscellaneous revenue</b>	<b>5,060</b>	<b>5,700</b>	<b>6,700</b>
<b>Contributions and transfers</b>			
3890 Beg Fund bal to be Appropriated	-	-	27,975
<b>Total Contributions and transfers</b>	<b>-</b>	<b>-</b>	<b>27,975</b>
<b>Total Revenue:</b>	<b>183,665</b>	<b>168,475</b>	<b>207,300</b>
<b>Expenditures:</b>			
<b>General government</b>			
<b>Administrative</b>			
4141.110 Clerk wages	16,697	12,000	15,500
4141.115 Council wages	2,270	7,500	7,000
4141.130 Clerk benefits	2,602	2,800	3,500
4141.210 Books subs and memberships	572	1,000	1,000
4141.230 Training	4,709	5,500	1,000
4141.240 Office expense	1,587	2,500	2,500
4141.250 Building maint	3,260	6,000	4,000
4141.255 Building utilities	3,769	4,000	4,000
4141.260 Contracted Maintenance-Town Hall Bldg	-	-	4,440
4141.480 Town Hall Annual Payment	-	6,250	6,250
4141.510 Insurance	5,027	5,500	4,000
4141.530 Professional services	3,094	5,500	6,000
4141.650 Miscellaneous expense	2,276	3,000	3,300
4170.480 Elections	-	500	500
4180.480 Planning and zoning	27,230	3,500	3,000
<b>Total Administrative</b>	<b>67,093</b>	<b>65,550</b>	<b>65,990</b>
<b>Total General government</b>	<b>67,093</b>	<b>65,550</b>	<b>65,990</b>
<b>Public safety</b>			
<b>Police</b>			

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4210.610 Police Department	7,250	9,000	6,000
4210.611 Dog Catcher	-	-	3,000
<b>Total Police</b>	<b>7,250</b>	<b>9,000</b>	<b>9,000</b>
<b>Fire</b>			
4220.610 Fire special services	21,279	23,000	24,000
<b>Total Fire</b>	<b>21,279</b>	<b>23,000</b>	<b>24,000</b>
<b>Total Public safety</b>	<b>28,529</b>	<b>32,000</b>	<b>33,000</b>
<b>Highways and public improvements</b>			
<b>Highways</b>			
4410.110 Streets wages	5,600	6,000	6,000
4410.130 Streets benefits	1,463	1,400	1,000
4410.250 Street repair and maint	47,520	15,000	17,000
4410.255 Streets utilities	6,790	8,000	10,000
4410.260 Contracted Maintenance-Streets	-	-	4,440
<b>Total Highways</b>	<b>61,373</b>	<b>30,400</b>	<b>38,440</b>
<b>Total Highways and public improvements</b>	<b>61,373</b>	<b>30,400</b>	<b>38,440</b>
<b>Parks, recreation, and public property</b>			
<b>Parks</b>			
4510.110 Parks wages	6,393	13,500	2,000
4510.130 Parks benefits	1,265	1,400	1,000
4510.250 Parks maint	1,583	11,100	6,000
4510.255 Parks utilities	797	1,000	1,000
4510.260 Contracted Maintenance-Park	-	-	17,760
4510.740 Parks capital outlay	18,448	-	-
4520.110 Cabin wages	1,379	3,340	2,200
4520.130 Cabin benefits	360	543	500
4520.250 Cabin maint	1,425	3,403	2,500
4520.251 Cabin Tax	-	-	200
<b>Total Parks</b>	<b>31,650</b>	<b>34,286</b>	<b>33,160</b>
<b>Recreation</b>			
4560.250 Christmas Activity	3,077	3,600	3,800
4570.250 ZAP Tax	1,231	2,200	2,000
4580.250 Bookmobile	802	850	850
<b>Total Recreation</b>	<b>5,110</b>	<b>6,650</b>	<b>6,650</b>
<b>Cemetery</b>			
4590.110 Cemetery wages	6,393	14,743	2,000
4590.130 Cemetery benefits	1,265	1,350	1,000
4590.250 Cemetery maint	6,298	12,819	9,000
4590.255 Cemetery utilities	296	400	300
4590.260 Contracted Maintenance-Cemetery	-	-	17,760
<b>Total Cemetery</b>	<b>14,252</b>	<b>29,312</b>	<b>30,060</b>
<b>Total Parks, recreation, and public property</b>	<b>51,012</b>	<b>70,248</b>	<b>69,870</b>
<b>Transfers</b>			
4828 Transfer to MBA	6,250	-	-
<b>Total Transfers</b>	<b>6,250</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures:</b>	<b>214,257</b>	<b>198,198</b>	<b>207,300</b>
<b>Total Change In Net Position</b>	<b>(30,592)</b>	<b>(29,723)</b>	<b>-</b>

**Mayfield Town**  
**State Budget Report**  
28 28 Municipal Building Authority - 07/01/2020 to 03/22/2021  
75.00% of the fiscal year has expired

	2019 Actual	2020 Budget	2021 Budget
<b>Change In Net Position</b>			
<b>Revenue:</b>			
<b>Interest</b>			
3610 Interest income	69	-	-
<b>Total Interest</b>	<u>69</u>	<u>-</u>	<u>-</u>
<b>Miscellaneous revenue</b>			
3620 Rental income	6,250	6,250	6,250
<b>Total Miscellaneous revenue</b>	<u>6,250</u>	<u>6,250</u>	<u>6,250</u>
<b>Total Revenue:</b>	<u>6,319</u>	<u>6,250</u>	<u>6,250</u>
<b>Expenditures:</b>			
<b>Debt service</b>			
4460.800 Handling fee	1,296	1,250	-
4460.810 Debt service principal	5,000	5,000	-
<b>Total Debt service</b>	<u>6,296</u>	<u>6,250</u>	<u>-</u>
<b>Total Expenditures:</b>	<u>6,296</u>	<u>6,250</u>	<u>-</u>
<b>Total Change In Net Position</b>	<u>23</u>	<u>-</u>	<u>6,250</u>

**Mayfield Town**  
**State Budget Report**  
**51 51 Public Utility - 07/01/2020 to 03/22/2021**  
**75.00% of the fiscal year has expired**

	2019 Actual	2020 Budget	2021 Budget
<b>Income or Expense</b>			
<b>Income From Operations:</b>			
<b>Operating income</b>			
5111 Water Sales	103,473	105,000	110,000
5121 Late fees	239	400	400
5131 Connect fees	13,345	11,000	9,000
5149 Miscellaneous income	(49)	2,500	2,500
5510 Garbage Revenue	41,497	40,000	40,000
<b>Total Operating income</b>	<u>158,505</u>	<u>158,900</u>	<u>161,900</u>
<b>Operating expense</b>			
6110 Utility wages	31,594	32,000	33,000
6130 Utility benefits	8,060	7,500	7,500
6210 Dues and memberships	110	700	700
6230 Travel, training	4,118	5,000	1,000
6240 Office supplies and expense	3,601	6,943	5,000
6250 Utility material, maintenance	25,257	24,416	15,000
6280 Utility power	9,461	8,500	8,500
6310 Professional services	13,039	10,102	9,100
6420 Chemicals and testing	841	4,000	2,250
6510 Property and liability insurance	6,207	9,000	8,500
6521 Garbage haul & landfill	35,239	36,000	36,000
6710 Depreciation expense	102,669	-	-
<b>Total Operating expense</b>	<u>240,196</u>	<u>144,161</u>	<u>126,550</u>
<b>Total Income From Operations:</b>	<u>(81,691)</u>	<u>14,739</u>	<u>35,350</u>
<b>Non-Operating Items:</b>			
<b>Non-operating income</b>			
5152 Impact fees	16,800	12,000	10,000
5520 Grants	13,500	-	-
6901 Benefit Expense GASB 68	5,338	-	-
<b>Total Non-operating income</b>	<u>35,638</u>	<u>12,000</u>	<u>10,000</u>
<b>Non-operating expense</b>			
6530 Interest expense	449	700	700
6902 Pension Expense GASB 68	7,608	-	-
<b>Total Non-operating expense</b>	<u>8,057</u>	<u>700</u>	<u>700</u>
<b>Total Non-Operating Items:</b>	<u>27,581</u>	<u>11,300</u>	<u>9,300</u>
<b>Total Income or Expense</b>	<u>(54,110)</u>	<u>26,039</u>	<u>44,650</u>

**Mayfield Town**  
**State Budget Report**  
**71 71 Perpetual Care Fund - 07/01/2020 to 03/22/2021**  
**75.00% of the fiscal year has expired**

	<b>2019 Actual</b>	<b>2020 Budget</b>	<b>2021 Budget</b>
<b>Change In Net Position</b>			
<b>Revenue:</b>			
<b>Charges for services</b>			
3224 Perperual Care	1,900	-	-
<b>Total Charges for services</b>	<u>1,900</u>	<u>-</u>	<u>-</u>
<b>Total Revenue:</b>	<u>1,900</u>	<u>-</u>	<u>-</u>
<b>Total Change In Net Position</b>	<u>1,900</u>	<u>-</u>	<u>-</u>

**Mayfield Town**  
**State Budget Report**  
91 91 General Capital Assets - 07/01/2020 to 03/22/2021  
75.00% of the fiscal year has expired

	2019 Actual	2020 Budget	2021 Budget
<b>Income or Expense</b>			
<b>Income From Operations:</b>			
<b>Operating expense</b>			
4100 Depn expense - administration	10,524	-	-
4440 Depn expense-highways and streets	46,997	-	-
4510 Depn expense-parks and recreation	8,652	-	-
4590 Depn expense-cemetery	3,588	-	-
<b>Total Operating expense</b>	<b>69,761</b>	<b>-</b>	<b>-</b>
<b>Total Income From Operations:</b>	<b>69,761</b>	<b>-</b>	<b>-</b>
<b>Non-Operating Items:</b>			
<b>Non-operating expense</b>			
6901 Benefit Expense GASB 68	4,926	-	-
6902 Pension Expense GASB 68	7,022	-	-
<b>Total Non-operating expense</b>	<b>(2,096)</b>	<b>-</b>	<b>-</b>
<b>Total Non-Operating Items:</b>	<b>(2,096)</b>	<b>-</b>	<b>-</b>
<b>Total Income or Expense</b>	<b>(71,857)</b>	<b>-</b>	<b>-</b>

## **Mayfield Town Budget Message**

Projection for general fund revenues generated from property taxes is estimated to be \$17,448.00 for the 2019-20 a slight \$1,000 increase from the prior year. Revenue generated from delinquent taxes \$656.00 and fee in Lieu for 2019-20 is approximately \$2,640.00, slight \$200 decrease from last year.

### **Some General and Utility Fund estimated expenditures and revenues.**

Insurance for the coming year will be approximately \$11,710.00 (General 3,211.00 – Utility 8,499.00) Utah Local Government Trust Liability and Property \$7,613.00, Workers Compensation \$1,801.00, and Position Bond Insurance is 1,564.00. Part of the insurance cost comes from the utility fund and part from the general fund.

Our annual Christmas candy and Santa cost was approximately \$3,567.00. We went up from \$500. This included gift cards, cleaning of the Santa suits, and new Santa beards.

Our Sales Tax for the 2019-20 year is estimated at \$63,441.00, up by \$1500 from last year which was \$61,865.00.

The fire department budget for this year was about \$23,000.00 which includes funds to pay Gunnison City for our annual fire protection which is \$5,996.00 yearly and \$4,458.00 yearly for the new Gunnison Fire Station, a total to Gunnison City of \$10,454.24. We pay approximately \$940.00 per month to Sanpete County Fire District, about \$11,280.00 a year. The Town charges \$8.00 per household, of that \$4.00 per household for the Sanpete county Fire District, \$1.50 per household to Gunnison City Fire Station and \$2.40 for administration fees. We took in \$20,711.00 in revenue.

Our State Liquor Money revenue for 2019-20 was \$237.00. We are down approximately \$100.00.

Long Term Debt is as follows: We pay annual \$11,000.00 for our well project. We will pay this loan off in December 2020, our last payment \$12,000.00. Municipal Building Authority payment for our new town hall is \$5,000.00 per year and we have 3 years left. Our 2010 water revenue bond annual payment is \$40,000.00 with 20 years left to pay on that. Our long term yearly payable total is \$57,000.00.

Business license for the 2019-20 was \$225.00 no change from the prior year. Dog Licenses to date for 2019-20 are \$515.00 slightly down by \$115 from last year. I plan on receiving more on dogs, where we pushed back the clinic to the end of May, I still have late notices to send out.

We have received \$597.00 from our cable company this year on our 3% franchise tax. It is down slightly from \$680.00. From our 4% Municipal Tele-communication Tax we have received approximately \$1,642.00 down from \$2,350.00 last year.

The Town pays Whites Sanitation approximately \$2,152.00 per-month, and \$25,945.00 per year. We pay Sanpete County Landfill approximately \$846.00 per month and \$9,346.00 a year. We took in about \$39,110.00.

We have taken in \$2400.00 in Impact Fees and \$3487.00 in connection fees for the year 2019-20. This is down significantly by \$24,258.00.

Gunnison Recreation Fund or (RAP Tax) we will have received about \$1,800.00 in revenues and that is paid to Centerfield Town for the Gunnison Recreation program.

The Mayfield Town Perpetual Care saving fund made approximately \$8,150.00 for this year on Perpetual Care and \$1,200.00 on opening and closing. This is an increase of \$6,250.00 from last year.

Park wages are at \$12,695.00 up from \$6,392.00, Cemetery wages are at \$13,928.00 up from \$6,392.00. Utility wages are at \$29,984.00 currently below the prior year which was \$31,594.00. Cabin wages are up \$2,530.00 from \$1,379.00. Clerk wages are at \$11,592.00 up from \$10,697.00. The increases here are a combination of rise in hourly rates and hours worked by employees, the increase for Town Board, as well as contracted maintenance.

**Mayfield Town Cabin – June 2020**

Beginning Balance	\$2757.00
Income	\$3736.00
Expense	\$(2403.00)
Wages	\$(2530.00)
Benefits	\$( 472.00)
Balance	<b><u>\$1,088.00</u></b> (Reserved)

**Class C Fund**

Balance	\$40,054.00
Class C. Expense	(17,243.00)
Street Lights	( 6,054.00)
Class C. Revenue	<u>42,809.00</u>
Total 2020	<b><u>\$ 59,566.00</u></b> (Reserved)



# Mayfield Town Financial Statement

05/31/2020

General Fund	157,808.26
Utility Fund	141,942.41
Perpetual Care	94,964.59
<b>Total</b>	<b><u>\$394,175.26</u></b>

General Fund Checking	64,671.64	Reserved General
PTIF 1038	159,856.70	
Zions Bond	5156.29	
SBSU comb.checking MBA	(3,459.70)	
<b>Total</b>	<b><u>\$157,808.26</u></b>	

Utility Fund Checking	(33,132.72)	Reserved Utility
SBSU Savings	115,171.42	
Undeposited Payments	59,903.71	
<b>Total</b>	<b><u>141,942.41</u></b>	

Perpetual Care	<u>\$94,964.59</u>	Reserved
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**Total** **\$394,715.26**

## Other Expenses

Bookmobile \$401.00

### Zoning Permits (Budget - \$3,500.00)

Revenue \$ 500.00  
Expenses \$1,300.00 (Grant Hansen)

### Cemetery (Budget - \$15,750.00)

Revenue - opening/closing	1,400.00	Expenses –	
Interest	<u>0.00</u>	Wages	13,928.89
Total	<u>\$1,400.00</u>	Benefits	871.57

Maint.	11,819.00
Utilities	<u>152.00</u>
<b>Total</b>	<b><u>\$26,772.00</u></b>

**Park – (Budget \$15,625.00)**

Revenue – (insurance claim)	2964.34
Rental Fees –	<u>444.00</u>
<b>Total</b>	<b><u>\$3,409.34</u></b>

Expenses -	
Wages	12,696.00
Benefits	872.00
Maint.	10,164.00
Utilities	434.00
<b>Total</b>	<b><u>\$24,166.00</u></b>

**Town Hall**

Rental Fee – 1375.00

**Power**

Street Lights	6,608.00
Utility Power	<u>7,314.00</u>
<b>Total</b>	<b><u>\$ 13,922.00</u></b>

**Police Department**

Mark Hopkins (Dog Catcher)	\$ 3,000.00
School Resource Officer	\$ 1,958.00
Sanpete Sheriff-Beer Tax	\$ 326.96
Misc. Animal Clinic etc.	<u>\$ 525.00</u>
<b>Total</b>	<b><u>\$ 5,809.96</u></b>

## Mayfield Town Fees

<b>Business License</b>	Due by January 30 <sup>th</sup>	\$35.00
	Beer License "A" \$ 10.00	Beer License "B" \$100.00
<b>Dog Tags</b>	Due April 30 <sup>th</sup>	
	Female \$10.00	Male \$5.00
	Spayed Female \$5.00	Late Fee \$ 25.00
<b>Park Rental</b>	Residents	\$50.00
	Non-Resident	\$75.00
	1 hour party	\$20.00
<b>Fees have to be paid at the time the reservation is made. \$100 cleaning deposit. (refundable)</b>		
<b>Cabin Rental</b>	Residents	\$70.00 /night + Tax = \$77.61
	Non-Resident	\$100/night+ Tax= \$110.87
	Winter rate Residents	\$40.00 /night + Tax = \$44.35
	Non-Resident	\$65/night+ Tax= \$72.07
	Snowmobile sleds	\$15.00
<b>Fees have to be paid at the time reservation is made. \$100 cleaning deposit. (refundable)</b>		
<b>Bad Check Fee</b>	\$25.00	
<b>Zoning Fees</b>	New home construction permit	\$100.00
	Large Commercial Permit	\$150.00
	Accessory Building Permit (under400 sq. feet)	\$20.00
	Accessory Building Permit (over 400 sq. feet)	\$50.00
<b>Fence Permit</b>	\$25.00	Zone Change Request \$100.00
<b>Lot Split Request</b>	\$100.00	Appeal or Variance Request Permit \$100.00
	Annexation Fees (including County Survey)	\$1,000.00
<b>Town Hall Rental</b>	Residents	\$50.00 per day
	Non-Resident	\$75.00 per day
<b>Fees must be paid at the time the reservation is made. \$100 cleaning deposit. (refundable)</b>		
<b>Water</b>	Monthly Water	\$28.50 base amount
	\$2.50 for every 1500 gallons used per-month.	
	Connection fee for new home owner	\$50.00
	Reconnection fee	\$25.00
	New water connection (¾ inch line)	\$1,500.00
	Impact fees	\$2,400.00
<b>Garbage</b>	\$14.50	
	(\$1.00 discount for senior citizens and \$2.50 per extra can)	
<b>\$2.00 Admin. Fees</b>	\$8.50 – Whites	\$4.00 – Landfill
<b>Fire</b>	\$8.00	
<b>Cemetery fees</b>	Open/close	\$200.00 weekends
	No charge for babies	\$150.00 weekdays
	Resident	\$300.00 per grave
	Non Resident	\$550.00 per grave
	Certificate changes fee	\$25.00
<b>Salaries</b>	Amanda Bennett	\$ 25.00 hourly
	Kera Peterson	\$ 15.00 hourly
	Brandi Meyers	\$ 15.00 hourly
	Mayor	\$250.00 Monthly
	Council	\$75.00 Monthly