

# New Market

VIRGINIA



- Budget Summary
- Revenue & Expenditures Estimates
- Capital Projects
- Rates and Fees

**ORDINANCE NO. 88**

**WHEREAS**, under section 15.2-2503 of the Code of Virginia, and pursuant to The Code of the Town of New Market, Virginia, the Town of New Market (the "Town") must adopt a budget for fiscal year 2015-2016 before July 1<sup>st</sup>, 2015 and

**WHEREAS**, the officers and heads of departments, offices, divisions, boards, commissions and agencies of the Town submitted estimates of the amount of money deemed to be needed during fiscal year 2016 and

**WHEREAS**, on May 11, 2015, the Town Council of the Town (the "Council") conducted a public hearing for citizen comment on the proposed budget after publication of a budget synopsis in accordance with section 15.2-2506 of the Code of Virginia and

**WHEREAS**, at least seven days have elapsed since that public hearing and

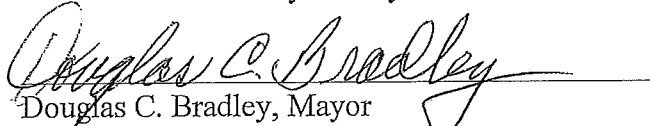
**WHEREAS**, the Council is of the opinion that the proposed budget should be adopted,

**NOW, THEREFORE**, be it ordained by the Council of the Town of New Market, Virginia that:

1. The proposed budget attached as Exhibit A including the adopted rates/fees and taxes for fiscal year 2015-2016 is adopted for the period beginning July 1, 2015 and ending June 30, 2016.
2. The spending recited in the budget is authorized and funds are accordingly appropriated, provided that any non-emergency project not specifically listed in the attached budget and costing over \$5,000 must receive (or have already received) Council approval prior to commencement.
3. In recognition of the fact that certain budgeted expenses may precede certain budgeted revenues in fiscal year 2015-2016, the Council authorizes the Mayor to borrow funds on behalf of the Town in anticipation of revenues, upon the following terms:
  - A. Any such loan shall become due on or before June 30, 2016
  - B. The interest rate on any such loan shall be commensurate with market rates available to municipal borrowers;
  - C. The principal amount of any such loan shall not exceed the amount of revenue anticipated in fiscal year 2016 but uncollected as of the date of the loan.
  - D. All terms of the Public Finance Act and other applicable Federal, State and Local law are complied with.
4. This budget may be amended in accordance with Virginia Code section 15.2-2507. Any amendment which exceeds one percent of the total expenditures shown in the budget must be preceded by a noticed public hearing in accordance with section 15.2-2507. If circumstances require a transfer of budgeted spending authority for an item set forth in the budget from one department to another, the Council may make such a transfer, provided that the Town's overall appropriating and expenditures shall not be affected by the transfer.

5. Any funds appropriated in this budget to any Town department may be used as participating funds in any Federal Aid Programs for like purposes with prior approval of the Council.

Ordained this 18<sup>th</sup> day of May 2015.


  
 Douglas C. Bradley, Mayor

I certify that I am the Clerk of the Town of New Market, Virginia, and that the foregoing is a true copy of an ordinance adopted by the Council of the Town of New Market, Virginia on May 18, 2015, upon the following vote:

	AYE	NAY	ABSENT	ABSTAIN
Blosser, John H	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Comer, Gary D	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Harkness, Peg	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Litten, C. Eddie	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Palmer, Tim	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Wymer, Scott	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bradley, Doug*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

\*Mayor Bradley votes in the event of a tie

5/18/15  
 Date

  
 Michael K. Ritchie, Town Manager/Clerk

**FISCAL YEAR 2015 - 2016**  
**ADOPTED BUDGET**

## BUDGET SUMMARY

### FY 2014-2015

	<i>Operating</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Total Exp</i>	<i>Total Revenue</i>
<b>General Fund</b>	\$1,404,650	\$0	\$122,000	\$1,526,650	\$1,526,650
<b>Water/Sewer Fund</b>	\$1,131,400	\$591,200	\$148,000	\$1,870,600	\$1,870,600

### FY 2015-2016

	<i>Operating</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Total Exp</i>	<i>Total Revenue</i>
<b>General Fund</b>	\$1,405,750	\$0	\$60,000	\$1,465,750	\$1,465,750
<b>Water/Sewer Fund</b>	\$1,115,960	\$564,400	\$166,500	\$1,846,860	\$1,846,860
				\$3,312,610	\$3,312,610

#### FY 2016 Budget Summary Notes:

The FY 16 budget is approximately 2.5% less than the previous year's annual budget. This is attributed to a reduction in general fund capital project expenditures incurred in FY 15.

No new debt has been incurred in the FY 16 budget. The general fund remains debt free while the water/sewer enterprise fund has an annual debt repayment of \$564,400.

The FY 16 budget proposes a 2% increase in water/sewer charges and an increase in the real estate tax rate of \$0.02 per \$100 of assessed value. No other taxes, fees or levies are proposed to be increased.

The FY 16 budget proposes no increases in full or part time staffing. A 2% pool of salaries has been set aside for distribution.

**FISCAL YEAR 2016**  
**GENERAL FUND**  
**REVENUES**

GENERAL FUND REVENUE		2013-2014 Amended Budget	2013-2014 Actual Revenue	2014-2015 Amended Budget	2015-2016 Adopted Budget	Changes \$ Increase (Decrease)
<b>General Property Taxes</b>						
311-001	Real Estate Tax	\$205,000	\$208,079	\$205,000	\$222,000	\$17,000
311-002	Personal Property Tax	\$110,000	\$111,345	\$110,000	\$110,000	\$0
319-000	Penalties and Interest	\$3,000	\$5,171	\$5,000	\$5,000	\$0
<b>General Property Taxes Total</b>		<b>\$318,000</b>	<b>\$324,595</b>	<b>\$320,000</b>	<b>\$337,000</b>	<b>\$17,000</b>
<b>Other Local Taxes</b>						
365-000	Meals Tax	\$350,550	\$350,974	\$350,550	\$350,550	\$0
365-001	Transient Occupancy Tax	\$85,000	\$89,340	\$106,000	\$106,000	\$0
335-013	Bank Stock Tax	\$60,000	\$56,341	\$60,000	\$60,000	\$0
316-000	Utilities Tax	\$102,000	\$101,112	\$102,000	\$102,000	\$0
321-000	Business and Professional	\$50,000	\$54,999	\$50,000	\$50,000	\$0
322-000	Motor Vehicle	\$38,000	\$36,770	\$40,000	\$40,000	\$0
323-000	Cigarette Tax	\$62,000	\$72,452	\$86,000	\$86,000	\$0
<b>Other Local Taxes Total</b>		<b>\$747,550</b>	<b>\$761,988</b>	<b>\$794,550</b>	<b>\$794,550</b>	<b>\$0</b>
368-000	<b>Zoning and Subdivision Fees</b>	\$1,500	\$2,675	\$1,500	\$1,500	\$0
<b>Zoning and Subdivision Fees Total</b>		<b>\$1,500</b>	<b>\$2,675</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>
<b>Intergovernmental Revenue</b>						
335-004	State Shared Sales Tax	\$115,000	\$92,372	\$100,000	\$100,000	\$0
335-006	Rolling Stock Tax	\$0	\$17	\$0	\$0	\$0
335-014	Police Dept. Assistance	\$42,000	\$42,812	\$42,000	\$42,000	\$0
335-017	Fire Program Funds	\$7,500	\$10,000	\$9,000	\$10,000	\$1,000
335-019	VDOT Snow Removal Contractual Funds	\$2,000	\$39,458	\$2,000	\$5,000	\$3,000
335-020	Auto Rental Tax	\$0	\$2,529	\$0	\$0	\$0
335-021	Local Law Enforcement Block Grant	\$0	\$1,205	\$0	\$0	\$0
335-024	DMV Grant	\$6,000	\$2,268	\$4,000	\$6,000	\$2,000
335-025	Police Donations	\$0	\$640	\$0	\$0	\$0
335-026	DMV Grant Carryover	\$3,000	\$1,879	\$2,000	\$0	(\$2,000)
335-029	Bulletproof Vest Partnership	\$0	\$1,343	\$0	\$0	\$0
335-031	Va Commission for the Arts Support Grant	\$1,000	\$0	\$1,000	\$1,000	\$0
335-033	Asset Forfeiture Transfer Fund	\$0	\$30,800	\$0	\$0	\$0

GENERAL FUND REVENUE		2013-2014 Amended Budget	2013-2014 Actual Revenue	2014-2015 Amended Budget	2015-2016 Adopted Budget	Changes \$ Increase (Decrease)
336-000	FEMA Disaster Assistance	\$0	\$2,826	\$0	\$0	\$0
	<b>Intergovernmental Revenue Total</b>	<b>\$176,500</b>	<b>\$228,149</b>	<b>\$160,000</b>	<b>\$164,000</b>	<b>\$4,000</b>
351-001	<b>Fines and Forfeitures</b>	\$40,000	\$23,331	\$30,000	\$25,000	(\$5,000)
	<b>Fines and Forfeitures Total</b>	<b>\$40,000</b>	<b>\$23,331</b>	<b>\$30,000</b>	<b>\$25,000</b>	<b>(\$5,000)</b>
	<b>Asset Revenue</b>					
361-000	Interest on Savings	\$500	\$978	\$500	\$500	\$0
361-001	Municipal Bldg Acct. Interest	\$1,000	\$708	\$1,000	\$1,000	\$0
362-000	Sale of Equipment	\$0	\$0	\$0	\$0	\$0
362-001	Insurance Proceeds	\$0	\$8,194	\$0	\$0	\$0
363-000	Miscellaneous Revenue	\$2,500	\$3,097	\$2,500	\$2,500	\$0
363-002	Capital Reserves	\$53,230	\$0	\$96,934	\$9,700	(\$87,234)
	<b>Asset Revenue Total</b>	<b>\$57,230</b>	<b>\$12,976</b>	<b>\$100,934</b>	<b>\$13,700</b>	<b>(\$87,234)</b>
351-004	<b>Sanitation</b>					
	Garbage Fees	\$78,500	\$76,199	\$95,500	\$95,500	\$0
	<b>Sanitation Total</b>	<b>\$78,500</b>	<b>\$76,199</b>	<b>\$95,500</b>	<b>\$95,500</b>	<b>\$0</b>
370-001	<b>Miscellaneous (Park)</b>	\$1,500	\$631	\$1,500	\$1,500	\$0
	<b>Miscellaneous (Park) Total</b>	<b>\$1,500</b>	<b>\$631</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>
384-000	<b>Pool</b>	\$37,500	\$28,302	\$30,000	\$30,000	\$0
	Pool Parties \$3,000					
	Swimming Pool Admissions \$20,000					
	Swimming Pool Season Passes \$2,000					
	Concession Stand Sales \$5,000					



GENERAL FUND REVENUE		2013-2014 Amended Budget	2013-2014 Actual Revenue	2014-2015 Amended Budget	2015-2016 Adopted Budget	Changes \$ Increase (Decrease)
	<b>Pool Total</b>	\$37,500	\$28,302	\$30,000	\$30,000	\$0
390-000	<b>User Fees</b>	\$4,000	\$3,230	\$3,000	\$3,000	\$0
	Shelter Reservations \$3,000					
	<b>User Fees Total</b>	\$4,000	\$3,230	\$3,000	\$3,000	\$0
<b>TOTAL GENERAL FUND REVENUE</b>		\$1,462,280	\$1,462,076	\$1,536,984	\$1,465,750	(\$71,234)

**FISCAL YEAR 2016**  
**GENERAL FUND**  
**EXPENDITURES**

<b>GENERAL FUND EXPENDITURES</b>		<b>2013-2014 Amended Budget</b>	<b>2013-2014 Actual Revenue</b>	<b>2014-2015 Amended Budget</b>	<b>2015-2016 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>General Government</i>						
413-001	<b>Town Council/Plan Comm. Salaries</b> Mayors Salary \$3,000 Council Salaries \$10,800 Planning Commission Salaries \$3,500	\$17,300	\$15,560	\$17,300	\$17,300	\$0
413-002	<b>Administrative Salaries</b>	\$67,100	\$69,205	\$64,100	\$100,250	\$36,150
413-003	<b>Fringe Benefits</b> Payroll Taxes, Health Insurance, Retirement, and Mileage	\$21,900	\$20,946	\$25,000	\$40,000	\$15,000
413-004	<b>Continuing Education</b>	\$5,500	\$3,210	\$7,000	\$7,000	\$0
413-007	<b>Shenandoah Co. Tourism Council</b>	\$21,250	\$21,404	\$21,250	\$21,250	\$0
413-009	<b>Printing/Binding/Stationary</b>	\$4,400	\$4,337	\$4,400	\$4,700	\$300
413-010	<b>Advertising</b>	\$4,000	\$2,352	\$4,000	\$4,000	\$0
413-011	<b>Miscellaneous</b>	\$2,200	\$4,295	\$2,200	\$2,200	\$0
413-012	<b>VML Insurance</b> incl. worker's comp & gen liab. gen gov't and parks	\$28,250	\$31,866	\$31,250	\$35,000	\$3,750
413-013	<b>Town Council Elections</b>	\$0	\$1,979	\$0	\$0	\$0
	<b>General Government Total</b>	<b>\$171,900</b>	<b>\$175,155</b>	<b>\$176,500</b>	<b>\$231,700</b>	<b>\$55,200</b>

<b>GENERAL FUND EXPENDITURES</b>		<b>2013-2014 Amended Budget</b>	<b>2013-2014 Actual Revenue</b>	<b>2014-2015 Amended Budget</b>	<b>2015-2016 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Financial Administration</i>						
415-001	<b>Salaries</b>	\$67,600	\$66,787	\$69,300	\$70,200	\$900
415-000	<b>Part Time Salaries</b>	\$0	\$0	\$0	\$0	\$0
415-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$22,700	\$21,299	\$23,300	\$23,200	(\$100)
415-003	<b>Attorneys Fees</b>	\$17,000	\$20,426	\$17,000	\$17,000	\$0
415-004	<b>Audit Fees</b>	\$9,300	\$9,308	\$9,600	\$10,800	\$1,200
415-005	<b>Utilities (town hall)</b>	\$16,000	\$13,211	\$16,000	\$16,000	\$0
415-006	<b>Contractual Services</b> Computer maint \$9,050 Copy Machine Annual Rental \$4,300 Pitney Bowes Meter Rental (postage meter) \$500 Pitney Bowes Insertion Machine Rental \$1,300	\$12,600	\$11,429	\$14,600	\$15,150	\$550
415-007	<b>Newsletter</b>	\$6,000	\$7,220	\$6,800	\$7,000	\$200
415-008	<b>Postage</b>	\$4,250	\$2,641	\$4,250	\$4,250	\$0
415-010	<b>Office Supplies</b>	\$3,500	\$3,393	\$3,500	\$3,500	\$0
415-011	<b>Miscellaneous</b>	\$1,000	\$1,353	\$1,000	\$1,000	\$0
415-029	<b>Bank Fees</b>	\$0	\$6,505	\$0	\$8,000	\$8,000
<b>Financial Administration Total</b>		<b>\$159,950</b>	<b>\$163,569</b>	<b>\$165,350</b>	<b>\$176,100</b>	<b>\$10,750</b>

GENERAL FUND EXPENDITURES		2013-2014 Amended Budget	2013-2014 Actual Revenue	2014-2015 Amended Budget	2015-2016 Adopted Budget	Changes \$ Increase (Decrease)
<i>Public Safety</i>						
421-001	Salaries	\$236,700	\$271,440	\$243,800	\$248,700	\$4,900
421-000	Part Time Salaries	\$6,500	\$2,443	\$6,500	\$6,500	\$0
421-002	Fringe Benefits Payroll Taxes, Group Insurance, and Retirement	\$83,800	\$86,144	\$86,000	\$85,000	(\$1,000)
421-003	Communications	\$10,000	\$10,972	\$10,000	\$2,500	(\$7,500)
421-004	Auto Repair	\$7,200	\$7,524	\$8,000	\$5,500	(\$2,500)
421-005	Fuel	\$22,600	\$14,777	\$24,000	\$20,000	(\$4,000)
421-006	Continuing Education Includes annual dues for the regional training academy	\$6,600	\$5,035	\$6,600	\$6,600	\$0
421-007	Supplies/ Materials/ Evidence	\$4,600	\$3,946	\$5,500	\$6,500	\$1,000
421-008	Liability Insurance	\$1,800	\$1,316	\$1,800	\$2,000	\$200
421-009	Uniforms	\$5,000	\$2,666	\$5,000	\$5,000	\$0
421-010	Miscellaneous	\$1,400	\$1,488	\$1,400	\$2,000	\$600
421-011	Technology	\$0	\$0	\$0	\$14,000	
421-024	DMV Expenditures (overtime and equipment)	\$10,000	\$4,677	\$10,000	\$6,000	(\$4,000)
421-025	Police Donations - Expenditures	\$0	\$571	\$0	\$0	\$0
421-026	Public Defender Fees	\$0	\$120	\$0	\$0	\$0
	<b>Public Safety Total</b>	<b>\$396,200</b>	<b>\$413,118</b>	<b>\$408,600</b>	<b>\$410,300</b>	<b>(\$12,300)</b>

GENERAL FUND EXPENDITURES		2013-2014 Amended Budget	2013-2014 Actual Revenue	2014-2015 Amended Budget	2015-2016 Adopted Budget	Changes \$ Increase (Decrease)
<i>Public Works</i>						
431-000	<b>Salaries</b>	\$192,700	\$199,892	\$185,950	\$170,500	(\$15,450)
431-001	<b>Part Time Salaries</b>	\$6,000	\$5,260	\$6,000	\$6,000	\$0
431-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$78,700	\$79,387	\$78,000	\$64,500	(\$13,500)
431-003	<b>Mechanical</b> Trucks, Tractors, Mowers	\$5,000	\$5,542	\$5,000	\$5,000	\$0
431-004	<b>Fuel Expenses</b>	\$11,500	\$13,539	\$12,000	\$12,000	\$0
431-005	<b>Snow Removal</b>	\$2,500	\$2,807	\$2,500	\$2,500	\$0
431-006	<b>Utilities</b> Phone System (maint.) Maintenance Bldg Utilities	\$8,000	\$12,848	\$9,000	\$9,000	\$0
431-007	<b>Street Lights</b>	\$26,000	\$25,147	\$26,000	\$26,000	\$0
431-008	<b>Repairs/Supp. (Gen. Maint.)</b>	\$9,000	\$7,136	\$9,000	\$9,000	\$0
431-009	<b>Repairs/Supp. (Town Hall)</b>	\$7,000	\$7,225	\$7,000	\$7,000	\$0
431-010	<b>Uniforms</b>	\$3,500	\$3,210	\$3,500	\$2,500	(\$1,000)
431-011	<b>Contractual</b> Street Sweeping \$2,400 HVAC (Town Hall) \$1,000 Carpet Cleaning (Town Hall) \$800 Pest Control (Town Hall) \$250	\$4,450	\$3,777	\$4,450	\$4,450	\$0
431-012	<b>Miscellaneous</b>	\$1,000	\$564	\$1,000	\$1,000	\$0

GENERAL FUND EXPENDITURES		<u>2013-2014 Amended Budget</u>	<u>2013-2014 Actual Revenue</u>	<u>2014-2015 Amended Budget</u>	<u>2015-2016 Adopted Budget</u>	<u>Changes \$ Increase (Decrease)</u>
431-013	Housekeeping (Town Hall)	\$3,500	\$3,104	\$5,000	\$3,000	(\$2,000)
	<b>Public Works Total</b>	<b>\$358,850</b>	<b>\$369,437</b>	<b>\$354,400</b>	<b>\$322,450</b>	<b>(\$31,950)</b>

<b>GENERAL FUND EXPENDITURES</b>		<b>2013-2014 Amended Budget</b>	<b>2013-2014 Actual Revenue</b>	<b>2014-2015 Amended Budget</b>	<b>2015-2016 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Cultural and Economic Development</i>						
451-001	<b>Community Support: Donations</b> Façade Enhancement Grant-\$5,000 New Market Area Library \$12,000 Community Center \$5,000 New Market Rebels Baseball \$3,000 Va Comm for the Arts Local Challenge Grant \$2,000	\$32,000	\$32,204	\$30,500	\$27,000	(\$3,500)
451-002	<b>Community Support: Public Safety</b> New Market Fire and Rescue Dept \$40,000 VA Dept of Fire Program Funds \$10,000	\$47,500	\$50,000	\$49,000	\$50,000	\$1,000
451-003	<b>Economic Development</b> Town Brochure \$1,200 Website \$1,500 Historic Walking Tour Brochure \$850 Events Rack Card \$250 Quality of Life/Community Profile \$1,200	\$5,100	\$2,575	\$9,700	\$5,000	(\$4,700)
451-004	<b>Town Wide Enhancement Projects</b>	\$10,000	\$5,084	\$10,000	\$10,000	\$0
451-005	<b>Events and Marketing Director</b> transferred to General Government	\$0	\$4,926	\$32,750	\$0	(\$32,750)
451-006	<b>Marketing and Events</b>	\$0	\$301	\$6,200	\$7,500	\$1,300
<b>Cultural and Economic Development Total</b>		<b>\$94,600</b>	<b>\$95,091</b>	<b>\$138,150</b>	<b>\$99,500</b>	<b>(\$38,650)</b>



<b>GENERAL FUND EXPENDITURES</b>		<b>2013-2014 Amended Budget</b>	<b>2013-2014 Actual Revenue</b>	<b>2014-2015 Amended Budget</b>	<b>2015-2016 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Parks and Recreation</i>						
461-001	<b>Pool Salaries</b>	\$25,000	\$21,364	\$25,000	\$25,000	\$0
461-002	<b>Fringe Benefits</b> FICA only	\$2,000	\$1,634	\$2,000	\$2,000	\$0
461-003	<b>Park Utilities</b>	\$3,000	\$2,506	\$3,000	\$3,000	\$0
461-004	<b>Pool Expenses: Utilities</b>	\$4,500	\$6,133	\$6,000	\$6,250	\$250
461-005	<b>Pool Expenses: Concessions</b>	\$6,630	\$4,596	\$4,000	\$4,000	\$0
461-006	<b>Pool Expenses: Repairs and Supplies</b>	\$5,000	\$3,989	\$5,000	\$5,000	\$0
461-007	<b>Pool Expenses: Pool Chemicals</b>	\$2,750	\$3,118	\$2,750	\$2,750	\$0
461-008	<b>Park Supplies</b>	\$6,100	\$3,249	\$6,100	\$6,100	\$0
461-009	<b>Park Maintenance</b>	\$5,400	\$8,505	\$5,400	\$5,400	\$0
461-010	<b>Fuel</b>	\$2,600	\$3,128	\$2,600	\$2,600	\$0
461-010	<b>Miscellaneous</b>	\$800	\$50	\$800	\$500	(\$300)
	<b>Parks and Recreation Total</b>	<b>\$63,780</b>	<b>\$58,274</b>	<b>\$62,650</b>	<b>\$62,600</b>	<b>(\$50)</b>

**GENERAL FUND EXPENDITURES**

		<b>2013-2014 Amended Budget</b>	<b>2013-2014 Actual Revenue</b>	<b>2014-2015 Amended Budget</b>	<b>2015-2016 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Sanitation</i>						
432-003	<b>Waste Collection (contractual)</b>	\$58,000	\$61,560	\$70,000	\$72,100	\$2,100
432-004	<b>Miscellaneous (fuel surcharge)</b>	\$1,000	\$0	\$1,000	\$1,000	\$0
432-005	<b>Landfill Fees</b>	\$28,000	\$22,320	\$28,000	\$30,000	\$2,000
	<b>Sanitation Total</b>	<b>\$87,000</b>	<b>\$83,880</b>	<b>\$99,000</b>	<b>\$103,100</b>	<b>\$4,100</b>

**FISCAL YEAR 2016**  
**GENERAL FUND**  
**CAPITAL EXPENDITURES**

<b>GENERAL FUND EXPENDITURES</b>		<b>2013-2014 Amended Budget</b>	<b>2013-2014 Actual Revenue</b>	<b>2014-2015 Amended Budget</b>	<b>2015-2016 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>General Fund Capital Expenditures</i>						
496-000	<b>Administrative</b>	\$36,000	\$25,666	\$16,000	\$0	(\$16,000)
496-001	<b>Public Works</b>	\$0	\$0	\$20,000	\$0	(\$20,000)
496-002	<b>Public Safety</b> Vehicle Restricted fund \$20,000	\$28,000	\$38,940	\$50,000	\$20,000	(\$30,000)
496-003	<b>Engineering</b>	\$0	\$0	\$3,000	\$5,000	\$2,000
496-005	<b>Community Park Improvements</b> Fitness Trail Equipment upgrades \$12,000	\$43,000	\$40,406	\$10,000	\$12,000	\$2,000
496-006	<b>Contingency</b> Includes General Gov't and Parks	\$23,000	\$17,017	\$23,000	\$23,000	\$0
496-009	<b>Website Redevelopment Carryover</b>	\$0	\$0	\$1,475	\$0	\$0
496-010	<b>Financial Software Replacement Carryover</b>	\$0	\$0	\$8,859	\$0	\$0
	<b>General Fund Capital Outlay Total</b>	<b>\$130,000</b>	<b>\$122,029</b>	<b>\$132,334</b>	<b>\$60,000</b>	<b>(\$62,000)</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$1,462,280</b>	<b>\$1,480,553</b>	<b>\$1,536,984</b>	<b>\$1,465,750</b>	<b>(\$71,234)</b>

**FISCAL YEAR 2016**  
**WATER/SEWER FUND**  
**REVENUES**

<b>WATER/SEWER ENTERPRISE FUND REVENUE</b>		<b>2013-2014 Amended Budget</b>	<b>2013-2014 Actual Revenue</b>	<b>2014-2015 Amended Budget</b>	<b>2015-2016 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
391-000	Water Service Billing	\$720,000	\$668,562	\$741,000	\$755,820	\$14,820
391-001	Sewer Service Billing	\$1,012,000	\$967,634	\$1,042,000	\$1,062,840	\$20,840
392-000	Water Connection Fees	\$6,000	\$0	\$6,000	\$4,000	(\$2,000)
392-001	Sewer Connection Fees	\$9,000	\$0	\$9,000	\$6,000	(\$3,000)
393-000	Connect/Reconnect Fees	\$5,000	\$7,967	\$5,000	\$7,000	\$2,000
397-000	Penalties	\$13,000	\$8,941	\$12,000	\$9,000	(\$3,000)
398-000	Inspection Fees	\$0	\$0	\$0	\$0	\$0
395-000	Miscellaneous	\$200	\$76	\$200	\$200	\$0
392-002	Meter Charge	\$1,500	\$0	\$1,500	\$1,500	\$0
395-002	Capital Reserve Funds	\$121,146	\$0	\$62,259	\$0	(\$62,259)
394-000	Interest on Savings	\$500	\$278	\$500	\$500	\$0
395-006	Capital Transfer from Gen. Fund	\$0	\$0	\$0	\$0	\$0
396-000	Gain (Loss) on Sale of Property	\$0	\$0	\$0	\$0	\$0
<b>WATER/SEWER REVENUE TOTAL</b>		<b>\$1,888,346</b>	<b>\$1,653,458</b>	<b>\$1,879,459</b>	<b>\$1,846,860</b>	<b>(\$32,599)</b>

**FISCAL YEAR 2016**  
**WATER/SEWER FUND**  
**EXPENDITURES**

<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>		<b>2013-2014 Amended Budget</b>	<b>2013-2014 Actual Revenue</b>	<b>2014-2015 Amended Budget</b>	<b>2015-2016 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Water Department</i>						
710-001	<b>Salaries</b>	\$67,900	\$61,240	\$69,800	\$71,500	\$1,700
710-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$26,000	\$24,787	\$26,600	\$26,750	\$150
710-003	<b>Well System: Utilities</b>	\$50,000	\$38,817	\$50,000	\$50,000	\$0
710-004	<b>Well System: Repairs</b>	\$4,500	\$1,534	\$4,500	\$4,500	\$0
710-005	<b>Well System: Chemicals</b>	\$1,300	\$677	\$1,300	\$1,500	\$200
710-006	<b>Water Treatment Plant Utilities</b>	\$46,000	\$37,910	\$46,000	\$46,000	\$0
710-007	<b>Water Meters</b>	\$8,000	\$7,821	\$10,000	\$10,000	\$0
710-008	<b>Treatment Plant Supplies and Materials</b>	\$10,000	\$10,992	\$12,000	\$12,000	\$0
710-009	<b>Distribution System Supplies and Materials</b>	\$12,000	\$16,338	\$15,000	\$15,000	\$0
710-010	<b>Vehicle Repairs and Main.</b>	\$3,000	\$2,784	\$3,000	\$3,000	\$0
710-011	<b>Fuel</b>	\$4,000	\$3,019	\$4,000	\$4,000	\$0
710-012	<b>Water Treatment Plant Repairs and Maint</b>	\$12,000	\$11,090	\$14,000	\$14,000	\$0
710-013	<b>Water Testing (Lab)</b>	\$4,000	\$1,711	\$4,000	\$4,000	\$0
710-014	<b>Road Cuts and Repairs</b>	\$7,000	\$3,367	\$7,000	\$7,000	\$0
710-015	<b>Uniforms</b>	\$1,500	\$758	\$1,500	\$1,000	(\$500)



<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>		<b>2013-2014 Amended Budget</b>	<b>2013-2014 Actual Revenue</b>	<b>2014-2015 Amended Budget</b>	<b>2015-2016 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
710-016	<b>Outside Contracted Labor</b>	\$9,000	\$7,047	\$9,000	\$9,000	\$0
710-017	<b>Miscellaneous</b>	\$1,000	\$450	\$1,000	\$1,000	\$0
710-018	<b>Permits and Dues</b>	\$5,500	\$6,195	\$5,500	\$5,500	\$0
710-019	<b>Filter Modules</b>	\$55,000	\$14,253	\$55,000	\$55,000	\$0
	<b>Water Department Total</b>	<b>\$327,700</b>	<b>\$250,787</b>	<b>\$339,200</b>	<b>\$340,750</b>	<b>\$1,550</b>

<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>		<b>2013-2014 Amended Budget</b>	<b>2013-2014 Actual Revenue</b>	<b>2014-2015 Amended Budget</b>	<b>2015-2016 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Sewer Department</i>						
730-001	<b>Salaries</b>	\$46,100	\$46,279	\$47,500	\$49,250	\$1,750
730-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$15,300	\$15,313	\$15,800	\$15,800	\$0
730-003	<b>Lift Station(s) Utilities</b> (4) lift stations	\$23,100	\$23,006	\$23,100	\$23,100	\$0
730-004	<b>North Fork Pump Station Utilities</b>	\$40,000	\$27,792	\$40,000	\$40,000	\$0
730-005	<b>Collection System Supplies, Materials and Repairs</b>	\$18,000	\$11,636	\$18,000	\$18,000	\$0
730-007	<b>Lift Station(s) Repairs and Supplies</b>	\$3,500	\$2,113	\$3,500	\$3,500	\$0
730-010	<b>Water Tests (Lab)</b>	\$500	\$94	\$500	\$700	\$200
730-012	<b>Uniforms</b>	\$750	\$281	\$750	\$500	(\$250)
730-013	<b>Vehicle Repair &amp; Maint</b>	\$1,600	\$791	\$1,600	\$1,600	\$0
730-014	<b>Fuel</b>	\$1,500	\$456	\$1,500	\$1,500	\$0
730-015	<b>Miscellaneous</b>	\$500	\$63	\$500	\$500	\$0
730-016	<b>Permits and Dues</b>	\$1,000	\$0	\$1,000	\$1,000	\$0
730-017	<b>Broadway Treatment Costs</b>	\$320,000	\$398,606	\$320,000	\$325,000	\$5,000
	<b>Sewer Department Total</b>	<b>\$471,850</b>	<b>\$526,430</b>	<b>\$473,750</b>	<b>\$480,450</b>	<b>\$6,700</b>

<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>		<b>2013-2014 Amended Budget</b>	<b>2013-2014 Actual Revenue</b>	<b>2014-2015 Amended Budget</b>	<b>2015-2016 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Water/Sewer Administration</i>						
750-001	<b>Salaries</b>	\$164,500	\$160,604	\$169,950	\$139,460	(\$30,490)
750-000	<b>Part Time Salaries</b>	\$0	\$0	\$0	\$0	\$0
750-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, Retirement, and Mileage	\$59,200	\$56,932	\$60,700	\$50,500	(\$10,200)
750-003	<b>Attorneys Fee</b>	\$17,000	\$20,426	\$17,000	\$17,000	\$0
750-004	<b>Audit Fees</b>	\$9,300	\$9,308	\$9,600	\$10,000	\$400
750-005	<b>Office Supplies</b>	\$2,550	\$3,124	\$2,550	\$2,550	\$0
750-006	<b>Postage</b>	\$6,500	\$6,381	\$6,500	\$7,000	\$500
750-007	<b>VML Insurance</b> includes workman's comp.	\$28,250	\$31,866	\$31,250	\$35,000	\$3,750
750-008	<b>Continuing Education</b>	\$3,000	\$1,914	\$3,500	\$3,500	\$0
750-009	<b>Contractual Services</b> Computer Maint \$9,550 Neptune hand held meters maint contract \$4,000 USTI (hand held meters software maint.) \$750 GIS annual contract \$5,000 AT&T Service for GPS Device \$550 GPS Hardware and Software warranty/maintenance \$900	\$14,300	\$14,918	\$16,400	\$20,750	\$4,350
750-010	<b>Miscellaneous</b>	\$1,000	\$31	\$1,000	\$1,000	\$0
750-014	<b>Bank Fees</b>	\$0	\$5,768	\$0	\$8,000	\$8,000
<b>Water/Sewer Administration Total</b>		<b>\$305,600</b>	<b>\$311,271</b>	<b>\$318,450</b>	<b>\$294,760</b>	<b>(\$23,690)</b>

<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>		<b>2013-2014 Amended Budget</b>	<b>2013-2014 Actual Revenue</b>	<b>2014-2015 Amended Budget</b>	<b>2015-2016 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Water/Sewer Debt Service (Principal &amp; Interest)</i>						
760-001	<b>W/S Bond 2003 Sun Trust</b>	\$52,300	\$52,279	\$22,000	\$0	(\$22,000)
760-003	<b>VWSRF (Water Plant)</b>	\$272,500	\$272,386	\$272,500	\$272,500	\$0
760-005	<b>VRA Broadway Regional Plant Upgrade</b>	\$170,700	\$168,847	\$170,700	\$165,900	(\$4,800)
760-006	<b>RLF Force Main/Pump station and I&amp;I Project</b>	\$136,100	\$125,677	\$126,000	\$126,000	\$0
	<b>Water/Sewer Debt Service Total</b>	<b>\$631,600</b>	<b>\$619,189</b>	<b>\$591,200</b>	<b>\$564,400</b>	<b>(\$26,800)</b>

**FISCAL YEAR 2016**  
**WATER/SEWER FUND**  
**CAPITAL EXPENDITURES**

<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>		<b>2013-2014 Amended Budget</b>	<b>2013-2014 Actual Revenue</b>	<b>2014-2015 Amended Budget</b>	<b>2015-2016 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Water/Sewer Capital Outlay</i>						
771-000	<b>Water Department</b>	\$99,596	\$62,273	\$98,500	\$46,000	(\$52,500)
	WTP Turbidity Analyzers \$12,000					
	Valve/Hydrant Replacement Fund \$8,000					
	Water Meter Replacement Fund-Radio Read \$6,000					
	WTP Instrumentation \$20,000					
771-001	<b>Sewer Department</b>	\$0	\$0	\$16,500	\$57,000	\$40,500
	Roof Replacement \$22,000					
	Vehicle Replacement \$35,000					
771-006	<b>Civil Engineering</b>	\$3,000	\$825	\$5,000	\$10,000	\$5,000
771-007	<b>Water Contingency</b>	\$14,000	\$10,497	\$14,000	\$14,000	\$0
771-008	<b>Sewer Contingency</b>	\$14,000	\$7,243	\$14,000	\$14,000	\$0
771-009	<b>W/S Administration</b>	\$21,000	\$12,141	\$0	\$0	\$0
771-010	<b>Financial Software Replacement Carryover</b>	\$0	\$0	\$8,859	\$0	(\$8,859)
771-011	<b>Infrastructure Improvement Fund</b>	\$0	\$0	\$0	\$25,500	\$25,500
	<b>Water/Sewer Capital Outlay Total</b>	<b>\$151,596</b>	<b>\$92,978</b>	<b>\$156,859</b>	<b>\$166,500</b>	<b>\$9,641</b>
<b>TOTAL WATER/SEWER ENTERPRISE FUND EXPENSES</b>		<b>\$1,888,346</b>	<b>\$1,800,656</b>	<b>\$1,879,459</b>	<b>\$1,846,860</b>	<b>(\$32,599)</b>

**FISCAL YEAR 2014**  
**BALANCE SHEET**

TOWN OF NEW MARKET  
GENERAL FUND  
BALANCE SHEET  
AS OF JUNE 30, 2014

**ASSETS**

	CASH	
101-000	CASH ON HAND	\$200.00
102-000	CASH - SUNTRUST CHECKING	\$946,107.72
104-000	CERTIFICATE OF DEPOSIT	\$132,793.22
105-000	MUNC BLDG PERPETUAL FUND	\$118,322.50
106-000	PARK SAVINGS ACCOUNT	<u>\$1,514.52</u>
	TOTAL CASH	\$1,198,937.96
	 OTHER ASSETS	
107-001	ALLOWANCE FOR UNCOLLECT TAXES	(\$25,843.00)
107-000	TAXES RECEIVABLE	\$176,340.89
115-001	ALLOWANCE FOR UNCOLLECT TRASH	(\$1,308.95)
115-000	ACCOUNTS RECEIVABLE	\$90,969.05
118-000	PREPAID EXPENSES	\$8,897.00
	TOTAL OTHER ASSETS	\$249,054.99
	 <b>TOTAL ASSETS</b>	 <b><u><u>\$1,447,992.95</u></u></b>

**LIABILITIES & SURPLUS / DEFICIT**

	LIABILITIES	
201-000	ACCOUNTS PAYABLE	\$85,576.09
204-000	CREDIT UNION & VRS WITHHOLDING	(\$948.28)
205-001	CHILD SUPPORT PAYABLE	(\$73.52)
205-002	DEFERRED PROPERTY TAXES	\$156,260.91
205-000	INSURANCE WITHHOLDING	(\$15.98)
211-000	TAXES - OVERPAY	<u>(\$239.82)</u>
	TOTAL LIABILITIES	\$240,559.40
	 SURPLUS / DEFICIT	
251-000	GENERAL FUND BALANCE	\$1,107,433.55
252-000	RESTRICTED - MUNC BLDG PERPETUAL	<u>\$100,000.00</u>
	TOTAL SURPLUS / DEFICIT	\$1,207,433.55
	 <b>TOTAL LIABILITIES AND SURPLUS</b>	 <b><u><u>\$1,447,992.95</u></u></b>



TOWN OF NEW MARKET  
WATER / SEWER ENTERPRISE FUND  
BALANCE SHEET  
AS OF JUNE 30, 2014

**ASSETS**

	CASH	
141-000	CASH ON HAND	\$150.00
142-000	CASH - SUNTRUST CHECKING	\$286,169.28
143-000	CASH - BB&T CHECKING	\$43,036.39
	TOTAL CASH	\$329,355.67
	OTHER ASSETS	
147-001	ALLOWANCE FOR UNCOLLECT A/R	(\$29,519.24)
147-000	WATER & SEWER RENTS RECEIVABLE	\$231,954.55
155-000	ACCOUNTS RECEIVABLE	\$7,449.44
158-000	PREPAID EXPENSES	\$4,156.00
159-001	BROADWAY WWTP PROJECT	\$2,249,999.58
159-002	LAND	\$321,738.83
159-003	REGIONAL WATER STUDY	\$10,422.14
159-000	PIPELINE AND PUMPSTATION	\$5,027,035.21
160-000	OFFICE EQUIPMENT	\$43,599.86
161-001	WATER & SEWER LINE EQUIPMENT	\$71,325.63
161-002	WATER & SEWER LINE EQUIP A/D	(\$54,866.82)
161-000	WATER & SEWER LINES	\$5,174,276.41
162-001	WELL EQUIPMENT	\$29,904.00
162-002	WELL EQUIPMENT A/D	(\$29,904.00)
162-000	WELLS & EQUIPMENT	\$534,229.29
163-000	WATER STORAGE TANK	\$141,727.25
164-000	FILTRATION PLANT	\$2,818,692.44
165-000	SEWAGE DISPOSAL PLANT	\$3,273,037.27
166-000	TRUCKS	\$82,414.25
167-001	ACCUM DEP - WATER & SEWER LINE	(\$1,702,820.39)
167-002	ACCUM DEP - WELL & EQUIP	(\$239,968.95)
167-003	ACCUM DEP - WATER TANK	(\$112,293.43)
167-004	ACCUM DEP - FILTER PLANT	(\$876,887.34)
167-005	ACCUM DEP - SEWER DISPOSAL PLT	(\$1,876,467.08)
167-006	ACCUM DEP - EQUIPMENT, TRUCKS	(\$82,414.27)
167-007	ACCUM DEP - OFFICE EQUIPMENT	(\$31,459.35)
167-008	ACCUM DEP - PIPELINE & PUMPSTATION	(\$301,622.10)
167-009	ACCUMULATED AMORTIZATION	(\$192,856.71)
	TOTAL OTHER ASSETS	\$14,490,882.47
	<b>TOTAL ASSETS</b>	<b><u>\$14,820,238.14</u></b>

TOWN OF NEW MARKET  
WATER / SEWER ENTERPRISE FUND  
BALANCE SHEET  
AS OF JUNE 30, 2014

**LIABILITIES & SURPLUS / DEFICIT**

LIABILITIES		
241-003	A/P COMP ABSENSES	\$14,714.84
241-000	ACCOUNTS PAYABLE	\$42,072.75
242-001	WATER & SEWER OVERPAYS	\$1,815.01
242-000	WATER & SEWER DEPOSITS PAYABLE	\$27,672.50
247-000	W/S BOND - 1976 FHA/SUNTRUST	\$17,156.96
248-000	ACCRUED INTEREST PAYABLE	\$36,641.94
250-001	LOAN PAYABLE - VRA	\$1,860,000.00
250-002	BOND PREMIUM (2009 VRA BOND)	\$134,885.10
251-002	2009 REVOLVING LOAN PAYABLE	\$2,073,664.16
251-000	LOAN PAYABLE - VRA	\$1,817,255.15
	<b>TOTAL LIABILITIES</b>	<b>\$6,025,878.41</b>
SURPLUS / DEFICIT		
281-000	WATER & SEWER FUND BALANCE	\$8,794,359.73
	<b>TOTAL SURPLUS / DEFICIT</b>	<b>\$8,794,359.73</b>
	<b>TOTAL LIABILITIES AND SURPLUS</b>	<b>\$14,820,238.14</b>

**APPENDIX 1**  
**TAX AND SERVICE**  
**RATES**

# **APPENDIX 1**

## **Tax and Service Rates**

# TOWN OF NEW MARKET TAX AND SERVICE RATES

## 1. Real Estate Tax

- \$.14 per \$100 assessed valuation
- Penalty: 10% after June 5 & Dec. 5 (Sec. 54-2)
- Interest: 10% per annum from July 1 of each year following the year in which the assessment was made. (Sec. 54-2)

## 2. Tangible Personal Property Tax & Machinery & Tool Tax

- \$0.80 per \$100 assessed valuation
- Penalty: 10% after June 5 & Dec. 5 (Sec. 54-2)
- Interest: 10% per annum from July 1 of each year following the year in which the assessment was made. (Sec. 54-2)

## 3. Consumer Utility Tax

- 10% on the first \$15.00 per month residential and \$100.00 per month commercial/industrial for telephone service (Sec. 54-57)
- 10% times the minimum monthly charge plus \$0.007582 on each small kWh, not to exceed \$1.50, monthly, residential, and 10% times the minimum monthly charge plus the rate of \$0.007115 on each kWh delivered monthly, not to exceed \$10.00 per month, non-residential, for electric service.
- 10% times the minimum monthly charge plus \$0.11426 per CCF delivered monthly, not to exceed \$1.50 monthly, residential, and 10% times the minimum monthly charge plus the rate of \$0.10555 on each CCF delivered monthly, not to exceed \$10.00 per month, non-residential, for gas service.
- 10% on the first \$15.00 per month for mobile local telecommunications (Sec. 54-63)

## 4. Business, Professional & Occupational Licenses

- Business Operation:
  - Contractors and persons constructing for their own account for sale
    - A license fee of \$10.00 per annum if gross receipts are \$10,000 or less; a license tax of \$0.10 per \$100.00 of gross receipts if gross receipts are in excess of \$10,000 per annum (Sec. 22-10)
  - Retailers
  - Financial, Real Estate & Professional Services
  - Repair, Personal & Business Services and All Other Business and Occupations not specifically listed or exempted
    - A license fee of \$10.00 per annum if gross receipts are \$10,000 or less; a license tax of \$0.10 per \$100.00 of gross receipts if gross receipts are in excess of \$10,000 per annum (Sec. 22-10)

- Wholesalers
  - A license fee of \$10.00 per annum if gross receipts are \$20,000 or less; a license tax of \$0.05 per \$100.00 of gross receipts if gross receipts are in excess of \$20,000 per annum (Sec. 22-10)
- Direct Sellers (with Sales in excess of \$4,000)
  - A license fee of \$10.00 per annum if retail gross receipts are \$10,000 or less or wholesale gross receipts are \$20,000 or less; a license tax of \$0.10 per \$100.00 on retail gross receipts in excess of \$10,000 per annum or \$0.05 per \$100.00 on wholesale receipts in excess of \$20,000 per annum (Sec. 22-10)
- Itinerant Merchant
  - \$250.00 per annum (Sec.22-10)
- Peddlers
  - \$100.00 annual license tax (Sec.22-10)
- Telephone/Telegraph Companies; Heat, Light & Power Companies
  - 1/2 of one percent of the gross receipts from sales to the ultimate consumer in New Market (excluding long distance telephone calls) (Sec. 22-10)

## 5. Alcoholic Beverages

Every person engaged in the business of wholesaling or retailing beer and wine (Sec. 6-2)

- A. For each wholesale beer license
  - \$75.00 per annum
- B. For each wholesale wine distributor's license
  - \$50.00 per annum
- C. For each retail on-premises wine and beer license for hotel, restaurant, or club
  - \$35.00 per annum
- D. For each retail off-premises wine and beer license
  - \$35.00 per annum

Every person engaging in the business of retailing alcohol beverages, other than beer and wine, specifically including alcohol and spirits (Sec. 6-27):

- A. For each establishment with a seating capacity of tables for up to 100 persons
  - \$100.00 per annum
- B. For each establishment with a seating capacity of tables for more than 100, but not more than 150 persons
  - \$175.00 per annum
- C. For each establishment with a seating capacity of tables for more than 150 persons
  - \$250.00 per annum
- D. For each caterer

- \$250.00 per annum
- E. Mixed beverage special event licenses
  - \$10.00 for each day of the event
- F. For each nonprofit club serving mixed beverages on the premises of such club
  - \$175.00 per annum

**6. Going out of Business Sale Permit**

- \$15.00 for each permit (Sec. 38-8)

**7. Refuse Collection**

- \$11.00 monthly for customers not using a dumpster

**8. Motor Vehicle License Fees (Sec. 58-123)**

- A. Motor vehicles, trailers, and semi trailers, designed and used for the transportation of passengers
  - \$25.00 per annum
- B. Motor vehicles, trailers, and semi trailers, not designed and used for the transportation of passengers, except motorcycles
  - \$25.00 per annum
- C. Motorcycles
  - \$15.00 per annum

**9. Meals Tax**

- 5% charged to the purchaser by the seller for the meal (Sec. 54-158)
- Penalty for failure to remit tax when due:
  - 10% of the past due tax or the sum of \$10.00, whichever is greater

**10. Transient Occupancy Tax**

- 5% of the total amount paid (Sec. 54-193)
- Penalty for failure to remit tax when due:
  - 10% of the past due tax or the sum of \$10.00, whichever is greater

**11. Cigarette Tax**

- Every retailer selling cigarettes must have a stamp affixed
- \$0.20 per pack

## 12. Water Availability Fees

### In Town Connection

#### Meter Size/Cost:

3/4" or 5/8"	\$4,000
1"	\$6,600
1 1/2"	\$7,200
2"	\$7,800
3"	\$8,400
4"	\$9,000
6"	\$9,600
8"	\$10,200

### Out-of-Town Connection

#### Meter Size/Cost:

3/4" or 5/8"	\$6,000
1"	\$10,200
1 1/2"	\$11,400
2"	\$12,600
3"	\$13,800
4"	\$15,000
6"	\$16,200
8"	\$17,400

## **Fees for Multi-Unit Establishments**

### In Town

- Each residential or commercial unit - one full connection fee based on meter size, plus ¼ connection fee for each unit over one
- Each unit in a hotel, motel, tourist home – one full connection fee based on the meter size, plus \$75.00 per guest room
- Nursing Home, Convalescent Home, assisted care facility - one full connection fee based on meter size, plus \$150.00 per patient room

### Out-of-Town

- Each residential or commercial unit - one full connection fee based on meter size, plus ¼ connection fee for each unit over one
- Each unit in a hotel, motel, tourist home – one full connection fee based on meter size, plus \$175.00 per guest room
- Nursing Home, Convalescent Home, assisted care facility-one full connection fee based on meter size, plus \$300.00 per patient room



### **13. Sewer Availability Fees**

#### **In Town Connection**

##### **Meter Size/Cost:**

3/4" or 5/8"	\$6,000
1"	\$9,750
1 1/2"	\$10,500
2"	\$11,250
3"	\$12,000
4"	\$12,750
6"	\$13,500
8"	\$14,250

#### **Out-of-Town Connection**

##### **Meter Size/Cost:**

3/4" or 5/8"	\$8,000
1"	\$13,500
1 1/2"	\$15,000
2"	\$16,500
3"	\$18,000
4"	\$19,500
6"	\$21,000
8"	\$22,500

### **Fees for Multi-Unit Establishments**

#### **In Town**

- Each residential or commercial unit - one full connection fee based on meter size, plus ¼ connection fee for each unit over one
- Each unit in a hotel, motel, tourist home – one full connection fee based on meter size, plus \$75.00 per guest room
- Nursing Home, Convalescent Home, assisted care facility - one full connection fee based on meter size, plus \$150.00 per patient room

#### **Out-of-Town**

- Each residential or commercial unit - one full connection fee based on meter size, plus ¼ connection fee for each unit over one
- Each unit in a hotel, motel, tourist home – one full connection fee based on meter size, plus \$175.00 per guest room
- Nursing Home, Convalescent Home, assisted care facility - one full connection fee based on meter size, plus \$300.00 per patient room

**14. Water/Sewer Deposit (Refundable)**

In Town

\$175 (Sec.62-34)

Out-of-Town

\$100.00 (water service only)

\$175.00 (water and sewer service; Sec. 62-34)

**15. Connection/Change Over Fee (Non-refundable)**

\$15.00 Account Change Over Fee (new customer or existing service) (Sec. 62-33)

\$35.00 Reconnect Fee for Service Shut-off for Failure to Pay (62-47)

**16. Water/Sewer Service Rates**

In Town

Water

Sewer

First 1,700 gal. (Minimum charge)

\$9.79

\$29.52

Over 1,700 gal.

\$4.31/1000 gal.

\$14.37/1,000 gal.

Out-of-Town

Water

Sewer

First 1,700 gal. (Minimum charge)

\$17.10

\$51.66

Over 1,700 gal.

\$7.55/1000 gal.

\$25.15/1,000 gal.

Bulk Water Purchases

Water

First 1,000 gallons or less

\$27.74

Over 1,000 gallons

\$13.87 per 1,000 gallons

**17. Zoning and Subdivision Ordinance Fees (the figures listed below do not include review costs should a consultant for the Town review the proposal).**

*1. Zoning Permit Review for Building Permits*

*\$35 Main Structures, \$20 Accessory, Additions, Etc.*

*2. Site Plan Review*

*Residential*

*\$150 plus \$20 per dwelling unit*

*-Commercial, industrial, public, semi-public, Institutions, etc. (excluding accessory buildings)*

- \$250 new construction*
  - \$100 additions*
  - \$75 review of revisions to approved plan site*
- 3. *Sign Permit*  
\$25
- 4. *Temporary Use Permit*  
\$25
- 5. *Home Occupation Permit*  
\$10
- 6. *Amendment to Chapter, including Rezoning*  
\$350 text amendment, \$350 plus \$50/acre for rezoning
- 7. *Development Plan Review Only for Planned Development District*  
\$350
- 8. *Development Plan Revision for Planned Development District*  
\$150 without Public Hearing  
\$350 with Public Hearing
- 9. *Zoning Variance/Review Appeal to Board of Zoning Appeals (BZA)*  
-\$325.00
- 10. *Subdivision Plat Application*  
-Two lots-\$100  
-3-5 lots-\$150  
-6 or more lots \$250 plus \$25 per lot
- 11. *Conditional Use Permit*  
\$350
- 12. *Inspection Fees*  
-1% of cost of required improvements
- 13. *Yard Sale Permit (Sec. 22-103)*  
*Residential Districts (2 per year)-no charge*  
*B-1, B-2, M-1 Districts (2 per year)-no charge*  
*Additional sales in commercial district-\$25.00 per year*
- 14. *Special Called Meetings of the Town*  
-Actual costs incurred
  
- 18. **Copies**
  - A. Subdivision Ordinance \$15.00
  - B. Comprehensive Plan \$25.00
  - C. Zoning Ordinance \$25.00
  - D. Town Code \$75.00 unbound; \$130.00 bound
  - E. All other copies or code sections \$0.25 per page
  - F. Water & Sewer Spec Book \$20.00

**19. Swimming Pool Rates**

A. Season pool pass (12 and over)	\$60.00
B. Season pool pass (11 and under)	\$50.00
C. Daily pool admissions (12 and over)	\$4.00
D. Daily pool admissions (11 and under)	\$3.00
E. Children under 6 with paying parent	Free
F. Pool Parties	
0-49 Attendees	\$125/event
50-100 Attendees	\$150/event
101(+) Attendees	\$200/event

**20. Shelter Rentals**

A. Shelter #1 (11:00 a.m.-4:00 p.m.)	\$25.00
B. Shelter #1 (4:00 p.m.-closing)	\$20.00
C. Shelters #2-4 (11:00 a.m.-4:00 p.m.)	\$20.00
D. Shelters #2-4 (4:00 p.m.-closing)	\$15.00
E. Shelter #5 (11:00 a.m.-4:00 p.m.)	\$15.00
F. Shelter #5 (4:00 p.m.-closing)	\$10.00
G. Gazebo (All Day)	\$25.00

21. **Finger printing** \$20.00 for all non-criminal fingerprinting

22. **Photo copying Fees** \$0.25/page for copies

23. **Returned Check or ACH Payment** \$25.00

24. **Water Meter Purchase** Actual Costs Incurred

25. **Accident Reports** \$15.00/report

26. **DMV Admin Fee**  
**DMV STOP program** \$40/occurrence

27. **Set-Off Debt Admin Fee** \$20/occurrence