

**Exhibit A**

**Proposed FY25-26 Budget**

**&**

**Proposed Tax and Service Rates**

**FY2025-2026**

# FY25-26 Budget Draft

GENERAL FUND REVENUE			2024-2025 Budget Amendment 1	2025-2026 Budget	Changes \$ Increase (Decrease)
New Account	Old Account				
<b>General Property Taxes</b>					
10-3110-2001	311-001	Real Estate Tax	\$315,000	\$315,000	\$0
10-3110-2002	311-002	Personal Property Tax	\$190,000	\$190,000	\$0
10-3110-2003	319-000	Penalties and Interest	\$5,000	\$7,000	\$2,000
<b>General Property Taxes Total</b>			<b>\$510,000</b>	<b>\$512,000</b>	<b>\$2,000</b>
<b>Other Local Taxes</b>					
10-3120-2017	365-000	Meals Tax	\$669,614	\$799,986	\$130,372
10-3120-2016	365-001	Transient Occupancy Tax	\$148,953	\$175,000	\$26,047
10-3120-2014	335-013	Bank Stock Tax	\$32,000	\$35,000	\$3,000
10-3120-2011	316-000	Utilities Tax	\$108,000	\$125,000	\$17,000
10-3120-2012	321-000	Business and Professional	\$55,000	\$55,000	\$0
10-3120-2013	322-000	Motor Vehicle	\$40,000	\$40,000	\$0
10-3120-2015	323-000	Cigarette Tax	\$85,500	\$102,000	\$16,500
<b>Other Local Taxes Total</b>			<b>\$1,139,067</b>	<b>\$1,331,986</b>	<b>\$192,919</b>
10-3130-2020	368-000	<b>Zoning and Subdivision Fees</b>	\$2,120	\$2,120	\$0
<b>Zoning and Subdivision Fees Total</b>			<b>\$2,120</b>	<b>\$2,120</b>	<b>\$0</b>
<b>Intergovernmental Revenue</b>					
10-3120-2010	335-004	State Shared Sales Tax	\$138,385	\$150,000	\$11,615
10-3220-2074	335-006	Rolling Stock Tax	\$7	\$7	\$0
10-3240-2080	335-014	Police Dept. Assistance	\$55,060	\$55,060	\$0
10-3240-2081	335-017	Fire Program Funds	\$15,000	\$15,000	\$0
10-3240-2082	335-019	VDOT Snow Removal Contractual Funds	\$35,000	\$35,000	\$0
10-3220-2072	335-020	Auto Rental Tax	\$5,434	\$5,434	\$0
10-3220-2075	335-046	P2P Vehicle Share	\$130	\$0	(\$130)
10-3180-2062	335-025	Police Donations	\$2,500	\$2,500	\$0

# FY25-26 Budget Draft

GENERAL FUND REVENUE			2024-2025 Budget Amendment 1	2025-2026 Budget	Changes \$ Increase (Decrease)
New Account	Old Account				
10-3180-2069	351-002	K-9 Donations	\$1,000	\$1,000	\$0
10-3240-2084	335-031	Creative Communities Partnership Grant	\$0	\$0	\$0
10-3240-2085	335-035	VML Risk Mgmt Grant	\$2,000	\$2,000	\$0
	335-042	Game of Skills	\$0	\$0	\$0
<b>Intergovernmental Revenue Total</b>			<b>\$254,516</b>	<b>\$266,001</b>	<b>\$11,485</b>
10-3140-2030	351-001	<b>Fines and Forfeitures</b>	\$5,000	\$5,000	\$0
<b>Fines and Forfeitures Total</b>			<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>
<b>Asset Revenue</b>					
10-3150-2040	361-000	Interest on Savings	\$65,000	\$65,000	\$0
10-3150-2041	361-001	Municipal Bldg Acct. Interest	\$2,105	\$2,105	\$0
10-3410-2100	362-000	Sale of Equipment	\$5,000	\$0	(\$5,000)
		Donation of Property	\$0	\$0	\$0
10-3410-2101	362-001	Insurance Recovery	\$0	\$0	\$0
10-3180-2060	363-000	Miscellaneous Revenue	\$2,500	\$2,500	\$0
10-3410-2102	363-002	Capital Reserves Total	\$302,287	\$715,000	\$412,713
		From Hildreth Fund	\$20,000		
		Capital Reserves to Balance the Budget	\$0		
		LOVE sign (Future Projects Fund)	\$15,000		
		RT211 Sidewalk Project (Future Projects Fund)	\$325,000		
		Community Center (Future Projects Fund)	\$300,000		
		Congress Street Mural (Future Projects Fund)	\$35,000		
		Refridgerator Trailer (Future Projects Fund)	\$20,000		
<b>Asset Revenue Total</b>			<b>\$376,892</b>	<b>\$784,605</b>	<b>\$407,713</b>

# FY25-26 Budget Draft

GENERAL FUND REVENUE			2024-2025 Budget Amendment 1	2025-2026 Budget	Changes \$ Increase (Decrease)
New Account	Old Account				
		<b>Sanitation</b>			
10-3160-2050	351-004	Garbage Fees	\$179,000	\$186,500	\$7,500
		<b>Sanitation Total</b>	<b>\$179,000</b>	<b>\$186,500</b>	<b>\$7,500</b>
		<b>Miscellaneous (Park)</b>			
10-3180-2061	370-001		\$1,500	\$1,500	\$0
		<b>Miscellaneous (Park) Total</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>
		<b>Pool</b>			
10-3160-2052	384-000		\$35,000	\$40,000	\$5,000
		<b>Pool Total</b>	<b>\$35,000</b>	<b>\$40,000</b>	<b>\$5,000</b>
		<b>User Fees</b>			
10-3160-2051	390-000	Shelter Reservations	\$14,555	\$14,555	\$0
10-3160-2053	391-001	New Market Community Center Rentals			
		<b>User Fees Total</b>	<b>\$14,555</b>	<b>\$14,555</b>	<b>\$0</b>
		<b>Marketing and Events</b>			
10-3180-2063	392-000	Marketing and Events	\$5,000	\$5,000	\$0
10-3180-2064	392-001	Crossroads Fest Music Series	\$5,000	\$5,000	\$0
10-3180-2065	392-002	Fairway 5K	\$0	\$0	\$0
10-3180-2066	392-003	Revenues for Park Equipment	\$0	\$0	\$0
10-3180-2068	391-000	Independence Day Celebration	\$2,500	\$2,500	\$0
		<b>Marketing and Events Total</b>	<b>\$12,500</b>	<b>\$12,500</b>	<b>\$0</b>

# FY25-26 Budget Draft

GENERAL FUND REVENUE			2024-2025 Budget Amendment 1	2025-2026 Budget	Changes \$ Increase (Decrease)
New Account	Old Account				
10-3330-2096	335-029	VDOT Grant - E. Lee Hwy Sidewalk Project	\$175,000	\$175,000	\$0
10-3330-2100	335-044	New Market CC Planning Grant	\$50,000	\$0	(\$50,000)
10-3330-2099	335-043	American Rescue Plan Act (ARPA)	\$1,325,349	\$0	(\$1,325,349)
10-3330-2101	335-045	ARPA Law Enforce EQ Grant	\$83,065	\$0	(\$83,065)
10-3960-2104	371-000	Loan Proceeds - Maintenance Bldg.	\$0	\$0	\$0
10-3960-2105	371-001	Loan Proceeds - Misc Public Works Equipment	\$0	\$0	\$0
TOTAL GENERAL FUND REVENUE			\$4,163,564	\$3,331,767	(\$831,797)
					-19.98%

# FY25-26 Budget Draft

GENERAL FUND EXPENDITURES			2024-2025 Budget Amendment 1	2025-2026 Budget	Changes \$ Increase (Decrease)
New Account	Old Account				
<i>General Government</i>					
10-4130-3104	413-001	Town Council/Plan Comm. Salaries	\$17,300	\$17,300	\$0
10-4130-3101	413-002	Administrative Salaries	\$143,200	\$156,450	\$13,250
10-4130-3201	413-003	Fringe Benefits	\$63,500	\$74,037	\$10,537
10-4130-3504	413-004	Continuing Education	\$6,500	\$6,500	\$0
10-4130-3511	413-007	Shenandoah Co. Tourism Council	\$20,000	\$20,000	\$0
10-4130-3510	413-009	Printing/Binding/Stationary	\$5,500	\$5,500	\$0
10-4130-3501	413-010	Advertising	\$6,000	\$6,000	\$0
10-4130-3506	413-011	Miscellaneous	\$2,500	\$2,500	\$0
10-4130-3520	413-012	VRSA Insurance incl. worker's comp & gen liab. gen gov't and parks	\$45,200	\$50,200	\$5,000
10-4130-3521	413-013	Town Council Elections	\$2,100	\$0	(\$2,100)
10-4130-3522	413-019	Annexation Expense	\$10,000	\$10,000	\$0
10-4130-3523	413-020	DRPT Demo Program Grant ( Transit Project)	\$11,400	\$12,149	\$749
General Government Total			\$333,200	\$360,636	\$27,436

# FY25-26 Budget Draft

## GENERAL FUND EXPENDITURES

New Account	Old Account		2024-2025 Budget Amendment 1	2025-2026 Budget	Changes \$ Increase (Decrease)
<i>Financial Administration</i>					
10-4150-3101	415-001	Salaries	\$98,000	\$102,700	\$4,700
10-4150-3102	415-000	Part Time Salaries	\$12,600	\$13,125	\$525
10-4150-3201	415-002	Fringe Benefits	\$42,000	\$43,900	\$1,900
10-4150-3502	415-003	Attorneys Fees	\$35,000	\$35,000	\$0
10-4150-3503	415-004	Audit Fees	\$13,650	\$15,060	\$1,410
10-4150-3513	415-005	Utilities (town hall)	\$18,000	\$18,000	\$0
10-4150-3301	415-006	Contractual Services	\$47,500	\$41,600	(\$5,900)
10-4150-3508	415-007	Newsletter	\$10,225	\$10,225	\$0
10-4150-3509	415-008	Postage	\$4,250	\$4,500	\$250
10-4150-3601	415-010	Office Supplies	\$5,200	\$5,200	\$0
10-4150-3506	415-011	Miscellaneous	\$1,000	\$1,000	\$0
10-4150-3507	415-029	Bank Fees	\$10,277	\$10,277	\$0
<b>Financial Administration Total</b>			<b>\$297,702</b>	<b>\$300,587</b>	<b>\$2,885</b>

# FY25-26 Budget Draft

GENERAL FUND EXPENDITURES			2024-2025 Budget Amendment 1	2025-2026 Budget	Changes \$ Increase (Decrease)
New Account	Old Account				
<i>Public Safety</i>					
10-4210-3101	421-001	Salaries	\$428,600	\$441,300	\$12,700
10-4210-3102	421-000	Part Time Salaries	\$6,800	\$6,900	\$100
10-4210-3201	421-002	Fringe Benefits	\$187,000	\$194,800	\$7,800
10-4210-3514	421-003	Communications / Utilities	\$7,850	\$7,850	\$0
10-4210-3603	421-004	Auto Repair	\$7,500	\$7,500	\$0
10-4210-3604	421-005	Fuel	\$19,500	\$19,500	\$0
10-4210-3504	421-006	Continuing Education	\$13,500	\$14,000	\$500
10-4210-3602	421-007	Supplies/ Materials/ Evidence	\$16,500	\$14,000	(\$2,500)
10-4210-3512	421-009	Uniforms	\$6,500	\$6,500	\$0
10-4210-3506	421-010	Miscellaneous	\$1,250	\$1,250	\$0
10-4210-3531	421-011	Technology	\$10,500	\$10,500	\$0
10-4210-3301	421-030	Contractual Services	\$14,000	\$19,600	\$5,600
10-4210-3103	421-024	DMV Expenditures (overtime and equipment)	\$0	\$0	\$0
10-4210-3507	421-025	Police Donations - Expenditures	\$3,000	\$3,000	\$0
10-4210-3509	421-012	K-9 Expense	\$2,000	\$2,000	\$0



# FY25-26 Budget Draft

GENERAL FUND EXPENDITURES			2024-2025	2025-2026	Changes
New	Old		Budget	Budget	\$ Increase
Account	Account		Amendment 1		(Decrease)
10-4210-3511	421-029	VML Risk Mgmt Grant Expense	\$2,000	\$2,000	\$0
10-4210-3530	421-031	Insurance Recovery Expenses	\$0	\$0	\$0
		Public Safety Total	\$726,500	\$750,700	\$24,200

# FY25-26 Budget Draft

GENERAL FUND EXPENDITURES			2024-2025 Budget Amendment 1	2025-2026 Budget	Changes \$ Increase (Decrease)
New Account	Old Account				
<i>Public Works</i>					
10-4310-3101	431-001	Salaries	\$171,100	\$155,000	(\$16,100)
10-4310-3102	431-000	Part Time Salaries	\$26,000	\$27,300	\$1,300
10-4310-3201	431-002	Fringe Benefits	\$80,400	\$74,670	(\$5,730)
10-4310-3603	431-003	Mechanical	\$20,000	\$22,000	\$2,000
10-4310-3604	431-004	Fuel Expenses	\$22,000	\$22,000	\$0
10-4310-3605	431-005	Snow Removal	\$5,000	\$5,000	\$0
10-4310-3513	431-006	Utilities	\$15,000	\$15,000	\$0
10-4310-3515	431-007	Street Lights	\$30,000	\$27,000	(\$3,000)
10-4310-3606	431-008	Repairs/Supp. (Gen. Maint.)	\$20,000	\$20,000	\$0
10-4310-3607	431-009	Repairs/Supp. (Town Hall)	\$10,000	\$10,000	\$0
10-4310-3512	431-010	Uniforms	\$7,199	\$7,199	\$0
NEW ACCOUNT		Contractual	\$0	\$5,000	\$5,000
10-4310-3506	431-012	Miscellaneous	\$2,000	\$2,000	\$0
10-4310-3505	431-013	Housekeeping (Town Hall)	\$5,700	\$3,000	(\$2,700)
Public Works Total			<b>\$414,399</b>	<b>\$395,169</b>	<b>(\$19,230)</b>

# FY25-26 Budget Draft

GENERAL FUND EXPENDITURES				2024-2025 Budget Amendment 1	2025-2026 Budget	Changes \$ Increase (Decrease)
New Account	Old Account					
<i>Cultural and Economic Development</i>						
10-4510-3401	451-001	<b>Community Support: Donations</b>		\$15,000	\$15,000	\$0
		New Market Area Library	\$12,000			
		New Market Rebels Baseball	\$3,000			
		Façade Enhancement Grant	\$0			
10-4510-3402	451-002	<b>Community Support: Public Safety</b>		\$72,000	\$67,000	(\$5,000)
		VA Dept of Fire Program Funds	\$15,000			
		Fire Dept. Annual Donation	\$52,000			
10-4510-3403	451-003	<b>Economic Development</b>		\$5,000	\$5,250	\$250
		RevUp	\$5,250			
10-4510-3404	451-004	<b>Town Wide Enhancement Projects</b>		\$3,000	\$3,000	\$0
10-4510-3406	451-006	<b>Marketing and Events</b>		\$50,125	\$51,125	\$1,000
10-4510-3407	451-007	<b>Crossroads Fest Music Series</b>		\$16,040	\$16,040	\$0
10-4510-3408	451-008	<b>Fairway 5K</b>		\$0	\$0	\$0
10-4510-3409	451-009	<b>Fireworks</b>	\$0	\$14,000	\$15,000	\$1,000
		Fire Works, Fire Marshal, Permit, Facilities Agreement				
10-4510-3410	451-013	<b>Mixed Delivery Grant Expenditures (CCLC)</b>		\$0	\$0	\$0
		<b>Cultural and Economic Development Total</b>		<b>\$175,165</b>	<b>\$172,415</b>	<b>(\$2,750)</b>

# FY25-26 Budget Draft

## GENERAL FUND EXPENDITURES

New Account	Old Account		2024-2025 Budget Amendment 1	2025-2026 Budget	Changes \$ Increase (Decrease)
<i>Parks and Recreation</i>					
10-4610-3102	461-001	<b>Pool Salaries</b>	\$35,000	\$36,750	\$1,750
10-4610-3201	461-002	<b>Fringe Benefits</b>	\$2,700	\$2,850	\$150
10-4610-3519	461-003	<b>Park Utilities</b>	\$3,500	\$3,500	\$0
10-4610-3516	461-004	<b>Pool Expenses: Utilities</b>	\$11,000	\$11,000	\$0
10-4610-3517	461-005	<b>Pool Expenses: Concessions</b>	\$5,200	\$5,200	\$0
10-4610-3608	461-006	<b>Pool Expenses: Repairs and Supplies</b>	\$10,000	\$10,000	\$0
10-4610-3518	461-007	<b>Pool Expenses: Pool Chemicals</b>	\$12,000	\$12,000	\$0
10-4610-3609	461-008	<b>Park Supplies/Maintenance</b>	\$20,000	\$20,000	\$0
10-4610-3506	461-011	<b>Miscellaneous</b>	\$500	\$500	\$0
10-4610-3522	461-014	<b>New Market Community Center Utilities</b>	\$10,000	\$10,000	\$0
10-4610-3523	461-015	<b>NMCC Supplies/Maintenance</b>	\$6,000	\$6,000	\$0
10-4610-3524	461-016	<b>NMCC Miscellaneous</b>	\$500	\$500	\$0
<b>Parks and Recreation Total</b>			<b>\$116,400</b>	<b>\$118,300</b>	<b>\$1,900</b>

# FY25-26 Budget Draft

GENERAL FUND EXPENDITURES			2024-2025 Budget Amendment 1	2025-2026 Budget	Changes \$ Increase (Decrease)
New Account	Old Account				
<i>Sanitation</i>					
10-4320-3701	432-003	<b>Waste Collection (contractual)</b>	\$142,300	\$149,800	\$7,500
10-4320-3702	432-004	<b>Miscellaneous (fuel surcharge)</b>	\$1,000	\$1,000	\$0
10-4320-3703	432-005	<b>Landfill Fees</b>	\$35,700	\$35,700	\$0
		includes Maintenance, WWTP & Rebel Park bulk dumpster			
		<b>Sanitation Total</b>	<b>\$179,000</b>	<b>\$186,500</b>	<b>\$7,500</b>
<hr/>					
<i>General Fund Debt Service (Principal &amp; Interest)</i>					
10-4950-0002	495-002	<b>Loan Payment - Maintenance Building</b>	<b>\$68,231</b>	<b>\$65,460</b>	<b>(\$2,771)</b>
10-4950-0003	495-003	<b>Loan Payment - Public Works Equipment</b>	<b>\$23,606</b>	<b>\$27,000</b>	<b>\$3,394</b>
	495-000	<b>Loss on Sale of Property</b>			<b>\$0</b>
		<b>General Fund Debt Service Total</b>	<b>\$91,837</b>	<b>\$92,460</b>	<b>\$623</b>

# FY25-26 Budget Draft

GENERAL FUND EXPENDITURES			2024-2025	2025-2026	Changes
New	Old		Budget	Budget	\$ Increase
Account	Account		Amendment 1		(Decrease)
<i>American Rescue Plan Act (ARPA)</i>					
10-4820-0001	481-001	American Rescue Plan Act (ARPA) Expenses	\$0	\$0	\$0
10-4820-0002	481-002	ARPA Law Enforce EQ Grant	\$55,439	\$0	(\$55,439)

# FY25-26 Budget Draft

## GENERAL FUND EXPENDITURES

New Account	Old Account			2024-2025 Budget Amendment 1	2025-2026 Budget	Changes \$ Increase (Decrease)
<i>General Fund Capital Outlay</i>						
10-4960-3801	496-000	<b>Administrative</b>		\$140,612	\$20,000	(\$120,612)
		Town Hall Interior Painting & Flooring (Hildreth fund)	\$20,000			
10-4960-3802	496-001	<b>Public Works</b>		\$887,735	\$507,500	(\$380,235)
		East Lee Highway Sidewalk Construction	\$175,000			
		East Lee Highway Sidewalk Construction (Town's portion)	\$325,000			
		Miscellaneous Tools	\$7,500			
10-4960-3803	496-002	<b>Public Safety</b>		\$23,600	\$0	(\$23,600)
		Police Car Sinking Fund	\$0			
10-4960-3804	496-003	<b>Engineering</b>		\$0	\$0	\$0

# FY25-26 Budget Draft

GENERAL FUND EXPENDITURES			2024-2025 Budget Amendment 1	2025-2026 Budget	Changes \$ Increase (Decrease)
New Account	Old Account				
10-4960-3805	496-005	<b>Community Park Improvements</b>	\$454,438	\$350,000	(\$104,438)
		General Facility Improvements	\$20,000		
		Rebel Park Maintenance Fund	\$0		
		Pool Improvements	\$10,000		
		Park Lighting Improvements	\$10,000		
		Exercise and Playground Equipment Replacement	\$10,000		
		Community Center Improvements	\$300,000		
10-4960-3806	496-006	<b>Contingency</b>	\$7,500	\$7,500	\$0
		Includes General Gov't and Parks			
10-4960-3812	496-012	<b>Cultural and Economic Development</b>	\$50,000	\$70,000	\$20,000
		LOVEWorks (Sign) Project	\$15,000		
		Mural Downtown	\$35,000		
		Refrigerator Trailer	\$20,000		
10-4960-3811	496-011	<b>Community Park Improvements Carryover</b>	\$0	\$0	\$0
10-4960-3815	496-016	<b>Transfer to WS Fund</b>	\$0	\$0	\$0
10-4960-3816	496-017	<b>Public Works Carryover</b>	\$0	\$0	\$0
		<b>General Fund Capital Outlay Total</b>	<b>\$1,563,885</b>	<b>\$955,000</b>	<b>(\$608,885)</b>
<hr/>					
		<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$3,953,527</b>	<b>\$3,331,767</b>	<b>(\$621,760)</b>
			\$210,037	\$0	-15.73%



# FY25-26 Budget Draft

## WATER/SEWER ENTERPRISE FUND REVENUE

New Account	Old Account		2024-2025 Budget Amendment 1	2025-2026 Budget	Changes \$ Increase (Decrease)
20-3910-2200	391-000	Water Service Billing	\$1,016,000	\$1,145,638	\$129,638
20-3910-2201	391-001	Sewer Service Billing	\$1,181,000	\$1,262,858	\$81,858
20-3920-2210	392-000	Water Connection Fees	\$12,000	\$40,000	\$28,000
20-3920-2211	392-001	Sewer Connection Fees	\$18,000	\$48,000	\$30,000
20-3930-2213	393-000	Connect/Reconnect Fees	\$11,000	\$11,000	\$0
20-3970-2215	397-000	Penalties	\$23,000	\$23,000	\$0
20-3980-2216	398-000	Inspection Fees	\$0	\$0	\$0
20-3950-2214	395-000	Miscellaneous	\$0	\$0	\$0
20-3920-2212	392-002	Meter Charge	\$4,716	\$4,640	(\$76)
20-3410-2102	395-002	Capital Reserve Funds	\$35,500	\$0	(\$35,500)
20-3960-2101	395-006	Transfer from General Fund	\$0	\$0	\$0
20-3150-2040	394-000	Interest on Savings	\$3,400	\$3,400	\$0
20-3960-2105	394-004	American Rescue Plan Act (ARPA)	\$35,500	\$0	(\$35,500)
20-3960-2104	396-001	Loan Proceeds - Water Tank & Improvements	\$4,030,000	\$4,030,000	\$0
20-3960-2106	396-002	Loan Proceeds - Misc Public Works Equipment			\$0
TOTAL ENTERPRISE FUND REVENUE			\$6,370,116	\$6,568,536	\$198,420

3.11%

# FY25-26 Budget Draft

WATER/SEWER ENTERPRISE FUND EXPENSES			2024-2025 Budget Amendment 1	2025-2026 Budget	Changes \$ Increase (Decrease)
New Account	Old Account				
<i>Water Department</i>					
20-7100-3101	710-001	Salaries	\$185,700	\$207,000	\$21,300
20-7100-3201	710-002	Fringe Benefits	\$92,000	\$104,500	\$12,500
20-7100-3522	710-003	Well System: Utilities	\$44,300	\$44,300	\$0
20-7100-3610	710-004	Well System: Repairs	\$5,000	\$5,000	\$0
20-7100-3523	710-005	Well System: Chemicals	\$27,000	\$30,000	\$3,000
		Chlorine gas and minimal liquid chlorine			
20-7100-3524	710-006	Water Treatment Plant Utilities	\$51,300	\$55,000	\$3,700
20-7100-3614	710-007	Water Meters	\$0	\$0	\$0
20-7100-3611	710-008	Treatment Plant Supplies and Materials	\$16,000	\$16,000	\$0
20-7100-3612	710-009	Distribution System Supplies and Materials	\$22,000	\$22,000	\$0
		Leak repair, valve replacement, hydrant repair			
20-7100-3603	710-010	Vehicle Repairs and Main.	\$5,000	\$6,000	\$1,000
20-7100-3604	710-011	Fuel	\$8,000	\$8,000	\$0
20-7100-3613	710-012	Water Treatment Plant Repairs and Maint	\$12,000	\$12,000	\$0
20-7100-3525	710-013	Water Testing (Lab)	\$6,000	\$6,000	\$0
20-7100-3526	710-014	Road Cuts and Repairs	\$30,000	\$30,000	\$0
20-7100-3512	710-015	Uniforms	\$3,600	\$3,600	\$0

# FY25-26 Budget Draft

WATER/SEWER ENTERPRISE FUND EXPENSES			2024-2025	2025-2026	Changes
New	Old		Budget	Budget	\$ Increase
Account	Account		Amendment 1		<u>(Decrease)</u>
20-7100-3301	710-016	Outside Contracted Labor	\$9,000	\$10,000	\$1,000
20-7100-3506	710-017	Miscellaneous	\$1,000	\$1,000	\$0
20-7100-3527	710-018	Permits and Dues	\$4,000	\$4,000	\$0
		Office of drinking water, VRWA, DPOR			
		Water Department Total	\$521,900	\$564,400	\$42,500

# FY25-26 Budget Draft

WATER/SEWER ENTERPRISE FUND EXPENSES		2024-2025 Budget Amendment 1	2025-2026 Budget	Changes \$ Increase (Decrease)	
New Account	Old Account				
Sewer Department					
20-7300-3101	730-001	Salaries	\$119,900	\$138,100	\$18,200
20-7300-3201	730-002	Fringe Benefits	\$51,100	\$60,400	\$9,300
20-7300-3528	730-003	Lift Station(s) Utilities	\$25,000	\$25,000	\$0
20-7300-3529	730-004	North Fork Pump Station Utilities	\$25,000	\$25,000	\$0
20-7300-3616	730-005	Collection System Supplies, Materials and Repairs	\$12,000	\$15,000	\$3,000
20-7300-3617	730-007	Lift Station(s) Repairs and Supplies	\$5,000	\$9,000	\$4,000
20-7300-3525	730-010	Water Tests (Lab)	\$250	\$250	\$0
20-7300-3512	730-012	Uniforms	\$0	\$0	\$0
20-7300-3603	730-013	Vehicle Repair & Maint	\$5,000	\$6,000	\$1,000
20-7300-3604	730-014	Fuel	\$0	\$0	\$0
20-7300-3506	730-015	Miscellaneous	\$1,000	\$1,000	\$0
20-7300-3527	730-016	Permits and Dues	\$500	\$500	\$0
20-7300-3530	730-017	Broadway Treatment Costs	\$438,416	\$460,337	\$21,921
	730-031	Insurance Recovery Expenses	\$0	\$0	\$0
		Sewer Department Total	\$683,166	\$740,587	\$57,421

# FY25-26 Budget Draft

WATER/SEWER ENTERPRISE FUND EXPENSES			2024-2025	2025-2026	Changes
New	Old		Budget	Budget	\$ Increase
Account	Account		Amendment 1		(Decrease)
<i>Water/Sewer Administration</i>					
20-7500-3101	750-001	Salaries	\$229,685	\$241,000	\$11,315
20-7500-3102	750-000	Part Time Salaries	\$12,600	\$13,125	\$525
20-7500-3201	750-002	Fringe Benefits	\$94,500	\$105,500	\$11,000
20-7500-3502	750-003	Attorney Fees	\$35,000	\$35,000	\$0
20-7500-3503	750-004	Audit Fees	\$13,650	\$15,060	\$1,410
20-7500-3601	750-005	Office Supplies	\$5,000	\$5,000	\$0
20-7500-3509	750-006	Postage	\$8,500	\$9,000	\$500
20-7500-3520	750-007	VRSA Insurance	\$45,200	\$50,200	\$5,000
20-7500-3504	750-008	Continuing Education	\$2,500	\$2,500	\$0
20-7500-3301	750-009	Contractual Services	\$45,000	\$45,000	\$0
20-7500-3506	750-010	Miscellaneous	\$776	\$776	\$0
20-7500-3507	750-014	Bank Fees	\$9,000	\$9,000	\$0
<b>Water/Sewer Administration Total</b>			<b>\$501,411</b>	<b>\$531,161</b>	<b>\$29,750</b>

# FY25-26 Budget Draft

WATER/SEWER ENTERPRISE FUND EXPENSES			2024-2025	2025-2026	Changes
New	Old		Budget	Budget	\$ Increase
Account	Account		Amendment 1		<u>(Decrease)</u>
<i>Water/Sewer Debt Service (Principal &amp; Interest)</i>					
20-7600-3906	760-006	<b>RLF Force Main/Pump station and I&amp;I Project</b> Through November 2030	\$126,000	\$126,000	\$0
20-7600-3907	760-011	<b>VRA Gen Oblign series 2019B</b> Through April 2030	\$151,003	\$145,109	(\$5,894)
20-7600-3908	760-012	<b>VDH Loan - Water Tank &amp; Improvemenets</b>	\$0	\$0	\$0
20-7600-3909	760-013	<b>Loan Payment - Public Works Equipment</b>	\$39,136	\$34,842	(\$4,294)
		<b>Water/Sewer Debt Service Total</b>	<b>\$316,139</b>	<b>\$305,951</b>	<b>(\$10,188)</b>
<hr/>					
<i>American Rescue Plan Act (ARPA)</i>					
20-4820-0001	755-000	<b>American Rescue Plan Act (ARPA) Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# FY25-26 Budget Draft

WATER/SEWER ENTERPRISE FUND EXPENSES				2024-2025	2025-2026	Changes
New	Old			Budget	Budget	\$ Increase
Account	Account			Amendment 1		(Decrease)
<i>Water/Sewer Capital Outlay</i>						
20-7710-3807	771-000	<b>Water Department</b>		\$4,188,000	\$4,235,000	\$47,000
		Valve/meter/hydrant replacement	\$15,000			
		New Water Storage Tank - Engineering/Construction	\$4,030,000			
		Water Filter Membrane and Gasket Replacement(Restricted Fund)	\$25,000			
		Water Meter Upgrades 4 Year Plan (3 left)	\$45,000			
		Leak Detection, Valve, Watermain Replacement, Repairs	\$30,000			
		Distribution System Maintenance	\$70,000			
		Chlorine Analyzer	\$10,000			
		Tamper and Plate Vibrator Replacement	\$10,000			
20-7710-3808	771-001	<b>Sewer Department</b>		\$131,000	\$151,000	\$20,000
		Collection System Improvements	\$80,000			
		Congress Street Sewer Project	\$71,000			
20-7710-3809	771-006	<b>Civil Engineering</b>		\$10,000	\$10,000	\$0
20-7710-3810	771-007	<b>Water Contingency</b>		\$8,000	\$8,000	\$0
20-7710-3811	771-008	<b>Sewer Contingency</b>		\$8,000	\$8,000	\$0
	771-009	<b>W/S Administration</b>		\$2,500	\$10,000	\$7,500
		Technology Reserve Fund	\$10,000			

# FY25-26 Budget Draft

WATER/SEWER ENTERPRISE FUND EXPENSES		2024-2025	2025-2026	Changes
New	Old	Budget	Budget	\$ Increase
Account	Account	Amendment 1		(Decrease)
<hr/>				
20-7710-3815	771-014	Water/Sewer Department Carryover	\$0	\$0
		Water/Sewer Capital Outlay Total	\$4,347,500	\$74,500
<hr/>				
TOTAL ENTERPRISE FUND EXPENDITURES		\$6,370,116	\$6,564,099	\$193,983
Transfer to Capital Reserves (Balances budget)		\$0	\$4,437	
				3.05%



**Proposed**  
**Tax and Service Rates**  
**FY2025-2026**

# **TOWN OF NEW MARKET TAX AND SERVICE RATES**

## **1. Real Estate Tax**

- \$0.15 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**

- \$0.85 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 \$3.00, monthly, residential, and 10% times the minimum monthly charge plus the rate of \$0.007115 on each kWh delivered monthly, not to exceed \$50.00 per month, non-residential, for electric service.
- 10% times the minimum monthly charge plus \$0.11426 per CCF delivered monthly, not to exceed \$3.00 monthly, residential, and 10% times the minimum monthly charge plus the rate of \$0.10555 on each CCF delivered monthly, not to exceed \$50.00 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)
- 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**

- \$21.00 monthly for customers not using a dumpster
- \$4.00 monthly for each additional trash tote

#### **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
- D. Penalty: \$10.00 fee past tax due date

#### **9. Meals Tax**

- 7% 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**

- 7% 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
- \$0.40 per pack

### **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

\$225.00 (Sec.62-34)

##### Out-of-Town

\$125.00 (water service only)

\$225.00 (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)

\$50.00 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)

\$23.96

\$38.44

Over 1,700 gal.

\$8.41/1000 gal.

\$18.71/1,000 gal.

##### Out-of-Town

##### Water

##### Sewer

First 1,700 gal. (Minimum charge)

\$35.94

\$64.08

Over 1,700 gal.

\$12.62/1000 gal.

\$31.19/1,000 gal.

##### Bulk Water Purchases

##### Water

First 1,000 gallons or less

\$50.03

Over 1,000 gallons

\$25.02 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*  
*\$500*
- 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)	\$75.00
B. Season pool pass (11 and under)	\$50.00
C. Daily pool admissions (12 and over)	\$5.00
D. Daily pool admissions (11 and under)	\$4.00
E. Children under 6 with paying parent	Free
F. Pool Parties	
0-49 Attendees	\$225/event
50-100 Attendees	\$250/event

**20. Shelter Rentals**

A. Shelter #1 (11:00 a.m.-4:00 p.m.)	\$30.00
B. Shelter #1 (4:00 p.m.-closing)	\$30.00
C. Shelters #2-4 (11:00 a.m.-4:00 p.m.)	\$25.00
D. Shelters #2-4 (4:00 p.m.-closing)	\$25.00
E. Shelter #5-6 (11:00 a.m.-4:00 p.m.)	\$20.00
F. Shelter #5-6 (4:00 p.m.-closing)	\$20.00
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** \$45/occurrence

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

**28. Online Payment Processing Fee** As determined by the processing merchant