

# TOWN OF NEW MARKET

**FISCAL YEAR 2021-2022**

**ANNUAL BUDGET**



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*Prepared by the New Market Town Council and Staff*



## **ORDINANCE NO. 115**

**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 2021-2022 before July 1<sup>st</sup>, 2021 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 2021-2022 and

**WHEREAS**, on May 17, 2021, 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 2021-2022 is adopted for the period beginning July 1, 2021 and ending June 30, 2022.
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 2021-2022, the Council authorizes the Mayor or the Town Manager, either of whom may act, 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, 2021.
  - 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 2021-2022 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 24<sup>th</sup> day of May 2021.

  
 Larry Bompiani, 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 24, 2021, upon the following vote:

	AYE	NAY	ABSENT	ABSTAIN
Bradley, Doug	_____	_____	✓ _____	_____
Hannah, Janice	✓ _____	_____	_____	_____
Harkness, Peg	✓ _____	_____	_____	_____
King, Bob	✓ _____	_____	_____	_____
Watkins, Daryl	✓ _____	_____	_____	_____
Wymer, Scott	✓ _____	_____	_____	_____
Bompiani, Larry*	_____	_____	_____	_____

\*Mayor Bompiani votes in the event of a tie

05/24/21

Date



J. Todd Walters, Clerk



**FISCAL YEAR 2021-2022**

**ADOPTED BUDGET**



## BUDGET SUMMARY

### FY 2020-2021 - Amended

	<i>Operating</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Total Exp</i>	<i>Total Revenue</i>
<b>General Fund</b>	\$1,861,829		\$377,224	\$2,239,053	\$2,239,053
<b>Enterprise Fund</b>	\$1,260,395	\$545,400	\$4,345,000	\$6,150,795	\$6,150,795
				\$8,389,848	\$8,389,848

### FY 2021-2022 - Approved

	<i>Operating</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Total Exp</i>	<i>Total Revenue</i>
<b>General Fund</b>	\$1,989,411		\$498,000	\$2,487,411	\$2,487,411
<b>Enterprise Fund</b>	\$1,328,681	\$409,350	\$4,385,000	\$6,123,031	\$6,123,031
				\$8,610,442	\$8,610,442

#### FY21-22 Budget Summary Notes:

The FY21-22 General Fund budget is approximately 11% higher than the previous year's annual budget. There are no proposed increases in taxes or fees in FY21-22. Local tax revenues are projected to be slightly higher in this fiscal year compared to the past year as many businesses are opening at fuller capacity. The FY21-22 Enterprise Fund budget is approximately 0.5% lower than the previous year's annual budget. There are no proposed increases in water/sewer/trash fees in FY21-22. The Enterprise Fund has an annual debt repayment of \$409,350 which is a reduction of \$136,050 from last year due to the VRA General Obligation Bond Series 1998A maturing in October 2021. The Town projects receiving financing for water improvement projects in FY21-22 with repayments not beginning until the next fiscal year. Both the General and Enterprise Funds reflect a 2% COLA increase for all full-time employees. Due to COVID-19, many capital improvement projects were put on hold in the previous fiscal year and are now planned for FY21-22. As a result, the General and Enterprise funds are reflecting the use of capital reserves to balance their respective budgets.



FISCAL YEAR 2022

GENERAL FUND

REVENUES



# FY21-22 APPROVED BUDGET

GENERAL FUND REVENUE			2019-2020 Amended Budget	2019-2020 Actual Revenue	2020-2021 Amended Budget	2021-2022 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
<b>General Property Taxes</b>							
10-3110-2001	311-001	Real Estate Tax	\$237,000	\$244,708	\$237,000	\$237,000	\$0
10-3110-2002	311-002	Personal Property Tax	\$125,000	\$134,669	\$125,000	\$125,000	\$0
10-3110-2003	319-000	Penalties and Interest	\$5,000	\$5,410	\$5,000	\$5,000	\$0
<b>General Property Taxes Total</b>			<b>\$367,000</b>	<b>\$384,787</b>	<b>\$367,000</b>	<b>\$367,000</b>	<b>\$0</b>
<b>Other Local Taxes</b>							
10-3120-2017	365-000	Meals Tax	\$475,000	\$452,224	\$455,000	\$475,000	\$20,000
10-3120-2016	365-001	Transient Occupancy Tax	\$120,000	\$90,279	\$90,000	\$90,000	\$0
10-3120-2014	335-013	Bank Stock Tax	\$55,000	\$63,781	\$50,000	\$60,000	\$10,000
10-3120-2011	316-000	Utilities Tax	\$97,000	\$90,550	\$92,000	\$90,000	(\$2,000)
10-3120-2012	321-000	Business and Professional	\$50,000	\$53,234	\$50,000	\$50,000	\$0
10-3120-2013	322-000	Motor Vehicle	\$40,000	\$43,305	\$35,000	\$35,000	\$0
10-3120-2015	323-000	Cigarette Tax	\$100,000	\$98,538	\$95,000	\$105,000	\$10,000
<b>Other Local Taxes Total</b>			<b>\$937,000</b>	<b>\$891,911</b>	<b>\$867,000</b>	<b>\$905,000</b>	<b>\$38,000</b>
10-3130-2020	368-000	<b>Zoning and Subdivision Fees</b>	\$1,500	\$1,170	\$1,500	\$1,500	\$0
<b>Zoning and Subdivision Fees Total</b>			<b>\$1,500</b>	<b>\$1,170</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>
<b>Intergovernmental Revenue</b>							
10-3120-2010	335-004	State Shared Sales Tax	\$101,000	\$125,614	\$100,000	\$120,000	\$20,000
10-3220-2074	335-006	Rolling Stock Tax	\$0	\$10	\$0	\$0	\$0
10-3240-2080	335-014	Police Dept. Assistance	\$44,192	\$47,612	\$47,612	\$47,612	\$0
10-3240-2081	335-017	Fire Program Funds	\$10,000	\$10,000	\$10,000	\$15,000	\$5,000
10-3240-2082	335-019	VDOT Snow Removal Contractual Funds	\$5,000	\$6,195	\$5,000	\$5,000	\$0
10-3220-2072	335-020	Auto Rental Tax	\$3,000	\$3,047	\$3,000	\$4,000	\$1,000
10-3330-2090	335-024	DMV Grant	\$6,700	\$2,404	\$3,000	\$3,000	\$0
10-3180-2062	335-025	Police Donations	\$0	\$1,301	\$0	\$0	\$0
10-3240-2084	335-031	Creative Communities Partnership Grant	\$1,000	\$1,000	\$1,000	\$1,000	\$0
10-3240-2085	335-035	VML Risk Mgmt Grant	\$0	\$1,820	\$2,000	\$2,000	\$0
10-3240-2086	335-037	Mixed Delivery Grant	\$0	\$102,607	\$115,000	\$115,000	\$0
10-3240-2087	335-038	Mix Del Grt Fiscal Agent Fees	\$0	\$10,000	\$5,000	\$5,000	\$0
10-3330-2096	335-029	VDOT Grant for E. Lee Hwy Sidewalk Project	\$0	\$0	\$0	\$0	\$0



# FY21-22 APPROVED BUDGET

GENERAL FUND REVENUE			2019-2020 Amended Budget	2019-2020 Actual Revenue	2020-2021 Amended Budget	2021-2022 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
10-3330-2097	335-040	Cares Act Funding	\$0	\$113,129	\$39,016	\$0	(\$39,016)
10-3330-2098	335-041	USDA Grant	\$0	\$0	\$45,000	\$0	(\$45,000)
<b>Intergovernmental Revenue Total</b>			<b>\$170,892</b>	<b>\$424,739</b>	<b>\$375,628</b>	<b>\$317,612</b>	<b>(\$58,016)</b>
10-3140-2030	351-001	<b>Fines and Forfeitures</b>	\$20,000	\$14,092	\$15,000	\$10,000	(\$5,000)
<b>Fines and Forfeitures Total</b>			<b>\$20,000</b>	<b>\$14,092</b>	<b>\$15,000</b>	<b>\$10,000</b>	<b>(\$5,000)</b>
<b>Asset Revenue</b>							
10-3150-2040	361-000	Interest on Savings	\$4,000	\$8,880	\$5,000	\$10,000	\$5,000
10-3150-2041	361-001	Municipal Bldg Acct. Interest	\$600	\$1,098	\$1,000	\$500	(\$500)
10-3410-2100	362-000	Sale of Equipment	\$0	\$12,740	\$0	\$0	\$0
10-3410-2101	362-001	Insurance Recovery	\$0	\$14,912	\$0	\$0	\$0
10-3180-2060	363-000	Miscellaneous Revenue	\$2,500	\$5,979	\$2,500	\$2,500	\$0
10-3410-2102	363-002	Capital Reserves	\$277,174	\$0	\$331,895	\$598,169	\$266,274
From Hildreth Fund \$39,000							
Capital Reserves to Balance the Budget \$559,169							
10-3960-2104	370-000	Reimbursement from WS Loan Proceeds			\$100,000	\$100,000	\$0
<b>Asset Revenue Total</b>			<b>\$284,274</b>	<b>\$43,609</b>	<b>\$440,395</b>	<b>\$711,169</b>	<b>\$270,774</b>
<b>Sanitation</b>							
10-3160-2050	351-004	Garbage Fees	\$101,500	\$99,870	\$132,500	\$135,000	\$2,500
<b>Sanitation Total</b>			<b>\$101,500</b>	<b>\$99,870</b>	<b>\$132,500</b>	<b>\$135,000</b>	<b>\$2,500</b>
10-3180-2061	370-001	<b>Miscellaneous (Park)</b>	\$1,000	\$832	\$1,000	\$1,000	\$0
<b>Miscellaneous (Park) Total</b>			<b>\$1,000</b>	<b>\$832</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>
10-3160-2052	384-000	<b>Pool</b>	\$30,000	\$15,983	\$25,000	\$25,000	\$0
Pool Parties							



# FY21-22 APPROVED BUDGET

GENERAL FUND REVENUE			2019-2020	2019-2020	2020-2021	2021-2022	Changes
New	Old		Amended	Actual	Amended	Approved	\$ Increase
Account	Account		Budget	Revenue	Budget	Budget	(Decrease)
		Swimming Pool Admissions					
		Concession Stand Sales					
		<b>Pool Total</b>	<b>\$30,000</b>	<b>\$15,983</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$0</b>
10-3160-2051	390-000	<b>User Fees</b>	<b>\$4,000</b>	<b>\$2,675</b>	<b>\$4,000</b>	<b>\$3,000</b>	<b>(\$1,000)</b>
		Shelter Reservations					
		<b>User Fees Total</b>	<b>\$4,000</b>	<b>\$2,675</b>	<b>\$4,000</b>	<b>\$3,000</b>	<b>(\$1,000)</b>
		<b>Marketing and Events</b>					
10-3180-2063	392-000	Marketing and Events	\$200	\$863	\$500	\$500	\$0
10-3180-2064	392-001	Crossroads Fest Music Series	\$5,750	\$5,068	\$7,670	\$8,830	\$1,160
10-3180-2065	392-002	Fairway 5K	\$1,860	\$1,074	\$1,860	\$1,800	(\$60)
10-3180-2066	392-003	Revenues for Park Equipment	\$0	\$0	\$0	\$0	\$0
10-3180-2067	392-004	Donations for Stage					\$0
		<b>Marketing and Events Total</b>	<b>\$7,810</b>	<b>\$7,005</b>	<b>\$10,030</b>	<b>\$11,130</b>	<b>\$1,100</b>
		<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$1,924,976</b>	<b>\$1,886,673</b>	<b>\$2,239,053</b>	<b>\$2,487,411</b>	<b>\$248,358</b>
							11.09%

FISCAL YEAR 2022

GENERAL FUND

EXPENDITURES



# FY21-22 APPROVED BUDGET

GENERAL FUND EXPENDITURES			2019-2020 Amended Budget	2019-2020 Actual Revenue	2020-2021 Amended Budget	2021-2022 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
<i>General Government</i>							
10-4130-3104	413-001	Town Council/Plan Comm. Salaries	\$17,300	\$16,070	\$17,300	\$17,300	\$0
10-4130-3101	413-002	Administrative Salaries	\$106,500	\$88,755	\$117,000	\$119,000	\$2,000
10-4130-3201	413-003	Fringe Benefits Payroll Taxes, Health Insurance, and Retirement	\$43,000	\$38,335	\$54,000	\$51,000	(\$3,000)
10-4130-3504	413-004	Continuing Education	\$5,000	\$2,986	\$5,000	\$5,000	\$0
10-4130-3511	413-007	Shenandoah Co. Tourism Council	\$24,000	\$18,056	\$15,600	\$18,000	\$2,400
10-4130-3510	413-009	Printing/Binding/Stationary	\$5,500	\$3,478	\$5,500	\$5,500	\$0
10-4130-3501	413-010	Advertising	\$5,000	\$2,742	\$5,000	\$5,000	\$0
10-4130-3506	413-011	Miscellaneous	\$2,500	\$8,689	\$2,500	\$2,500	\$0
10-4130-3520	413-012	VRSA Insurance incl. worker's comp & gen liab. gen gov't and parks	\$33,600	\$34,009	\$35,100	\$35,100	\$0
10-4130-3521	413-013	Town Council Elections	\$2,500	\$2,903	\$2,500	\$2,500	\$0
10-4130-3522	413-019	Annexation Expense ( Attorney & Survey Costs)	\$0	\$0	\$25,000	\$25,000	\$0
10-4130-3523	413-020	DRPT Demonstration Program Grant ( Transit Project)	\$0	\$0	\$6,000	\$6,000	\$0
General Government Total			\$244,900	\$216,023	\$290,500	\$291,900	\$1,400

# FY21-22 APPROVED BUDGET

GENERAL FUND EXPENDITURES			2019-2020 Amended Budget	2019-2020 Actual Revenue	2020-2021 Amended Budget	2021-2022 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
<i>Financial Administration</i>							
10-4150-3101	415-001	Salaries	\$80,050	\$80,364	\$82,500	\$100,400	\$17,900
10-4150-3102	415-000	Part Time Salaries	\$2,000	\$0	\$7,300	\$0	(\$7,300)
10-4150-3201	415-002	Fringe Benefits	\$31,200	\$30,605	\$40,000	\$47,300	\$7,300
		Payroll Taxes, Group Insurance, and Retirement					
10-4150-3502	415-003	Attorneys Fees	\$22,000	\$18,101	\$22,000	\$22,000	\$0
10-4150-3503	415-004	Audit Fees	\$11,000	\$10,450	\$11,150	\$11,750	\$600
10-4150-3513	415-005	Utilities (town hall)	\$15,000	\$14,371	\$15,000	\$15,000	\$0
10-4150-3301	415-006	Contractual Services	\$16,140	\$14,052	\$17,416	\$23,700	\$6,284
10-4150-3508	415-007	Newsletter	\$7,800	\$7,530	\$7,800	\$7,800	\$0
10-4150-3509	415-008	Postage	\$4,250	\$3,084	\$4,250	\$4,250	\$0
10-4150-3601	415-010	Office Supplies	\$3,500	\$3,289	\$3,500	\$3,500	\$0
10-4150-3506	415-011	Miscellaneous	\$1,000	\$1,449	\$1,000	\$1,000	\$0
10-4150-3507	415-029	Bank Fees	\$5,200	\$7,578	\$11,100	\$9,000	(\$2,100)
Financial Administration Total			\$199,140	\$190,873	\$223,016	\$245,700	\$22,684



# FY21-22 APPROVED BUDGET

GENERAL FUND EXPENDITURES			2019-2020 Amended Budget	2019-2020 Actual Revenue	2020-2021 Amended Budget	2021-2022 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
<i>Public Safety</i>							
10-4210-3101	421-001	Salaries	\$327,000	\$345,613	\$336,400	\$338,300	\$1,900
10-4210-3102	421-000	Part Time Salaries	\$5,500	\$1,187	\$4,350	\$5,400	\$1,050
10-4210-3201	421-002	Fringe Benefits	\$114,650	\$105,336	\$141,200	\$141,100	(\$100)
		Payroll Taxes, Group Insurance, and Retirement					
10-4210-3514	421-003	Communications / Utilities	\$7,400	\$7,589	\$7,850	\$7,850	\$0
10-4210-3603	421-004	Auto Repair	\$5,000	\$10,599	\$7,500	\$5,000	(\$2,500)
10-4210-3604	421-005	Fuel	\$15,000	\$10,141	\$15,000	\$15,000	\$0
10-4210-3504	421-006	Continuing Education	\$9,000	\$6,764	\$6,440	\$12,000	\$5,560
10-4210-3602	421-007	Supplies/ Materials/ Evidence	\$11,000	\$8,003	\$6,915	\$13,000	\$6,085
10-4210-3512	421-009	Uniforms	\$5,000	\$3,215	\$5,000	\$7,500	\$2,500
10-4210-3506	421-010	Miscellaneous	\$1,000	\$766	\$1,000	\$1,000	\$0
10-4210-3531	421-011	Technology	\$18,000	\$21,020	\$10,000	\$10,300	\$300
10-4210-3301	421-030	Contractual Services	\$7,500	\$7,678	\$7,500	\$8,000	\$500
10-4210-3103	421-024	DMV Expenditures (overtime and equipment)	\$6,700	\$2,536	\$6,700	\$6,700	\$0
10-4210-3507	421-025	Police Donations - Expenditures	\$0	\$2,417	\$0	\$0	\$0
10-4210-3508	421-026	Public Defender Fees	\$0	\$0	\$0	\$0	\$0
10-4210-3511	421-029	VML Risk Mgmt Grant Expense	\$0	\$1,970	\$2,000	\$2,000	\$0

# FY21-22 APPROVED BUDGET

GENERAL FUND EXPENDITURES		2019-2020 Amended Budget	2019-2020 Actual Revenue	2020-2021 Amended Budget	2021-2022 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account					
	421-031	Insurance Recovery Expenses	\$0	\$1,339	\$0	\$0
		Public Safety Total	\$532,750	\$536,173	\$557,855	\$573,150
						\$15,295



# FY21-22 APPROVED BUDGET

GENERAL FUND EXPENDITURES			2019-2020 Amended Budget	2019-2020 Actual Revenue	2020-2021 Amended Budget	2021-2022 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
<i>Public Works</i>							
10-4310-3101	431-001	Salaries	\$142,900	\$142,408	\$150,250	\$182,000	\$31,750
10-4310-3102	431-000	Part Time Salaries	\$6,000	\$6,416	\$6,000	\$8,000	\$2,000
10-4310-3201	431-002	Fringe Benefits	\$61,725	\$61,448	\$74,000	\$88,900	\$14,900
		Payroll Taxes, Group Insurance, and Retirement					
10-4310-3603	431-003	Mechanical	\$6,000	\$7,361	\$6,000	\$7,500	\$1,500
		Trucks, Tractors, Mowers					
10-4310-3604	431-004	Fuel Expenses	\$7,500	\$5,507	\$7,500	\$10,700	\$3,200
10-4310-3605	431-005	Snow Removal	\$2,500	\$2,149	\$2,500	\$2,500	\$0
10-4310-3513	431-006	Utilities	\$12,000	\$10,595	\$12,000	\$12,000	\$0
10-4310-3515	431-007	Street Lights	\$37,000	\$35,463	\$27,000	\$27,000	\$0
10-4310-3606	431-008	Repairs/Supp. (Gen. Maint.)	\$10,000	\$10,637	\$10,000	\$10,000	\$0
10-4310-3607	431-009	Repairs/Supp. (Town Hall)	\$8,500	\$8,431	\$10,000	\$10,000	\$0
10-4310-3512	431-010	Uniforms	\$3,000	\$3,500	\$3,000	\$3,650	\$650
10-4310-3301	431-011	Contractual	\$0	\$0	\$0	\$0	\$0
10-4310-3506	431-012	Miscellaneous	\$1,000	\$790	\$1,000	\$1,000	\$0
10-4310-3505	431-013	Housekeeping (Town Hall)	\$3,000	\$1,564	\$3,000	\$3,000	\$0
		Public Works Total	\$301,125	\$296,269	\$312,250	\$366,250	\$54,000

*Cultural and Economic Development*

# FY21-22 APPROVED BUDGET

GENERAL FUND EXPENDITURES			2019-2020 Amended Budget	2019-2020 Actual Revenue	2020-2021 Amended Budget	2021-2022 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
10-4510-3401	451-001	<b>Community Support: Donations</b>	\$32,000	\$31,959	\$29,000	\$32,000	\$3,000
		Façade Enhancement Grant \$10,000					
		New Market Area Library \$12,000					
		Community Center \$5,000					
		New Market Rebels Baseball \$3,000					
		Creative Communities Partnership Grant \$2,000					
10-4510-3402	451-002	<b>Community Support: Public Safety</b>	\$50,000	\$50,000	\$50,000	\$55,000	\$5,000
		New Market Fire and Rescue Dept \$40,000					
		VA Dept of Fire Program Funds \$15,000					
10-4510-3403	451-003	<b>Economic Development</b>	\$5,000	\$1,979	\$5,000	\$6,500	\$1,500
		RevUp \$5,000					
		Web Hosting \$1,500					
10-4510-3404	451-004	<b>Town Wide Enhancement Projects</b>	\$10,000	\$3,188	\$0	\$7,000	\$7,000
		Christmas Decorations \$0					
10-4510-3406	451-006	<b>Marketing and Events</b>	\$32,751	\$21,515	\$37,736	\$40,281	\$2,545
10-4510-3407	451-007	<b>Crossroads Fest Music Series</b>	\$5,750	\$5,068	\$7,670	\$8,830	\$1,160
10-4510-3408	451-008	<b>Fairway 5K</b>	\$1,860	\$1,074	\$1,860	\$1,800	(\$60)
10-4510-3409	451-009	<b>Fireworks</b>	\$10,000	\$9,075	\$10,000	\$10,000	\$0
		Fire Marshal, Permit, Facilities Agreement					
10-4510-3410	451-013	<b>Mixed Delivery Grant Expenditures (CCLC)</b>	\$0	\$102,607	\$115,000	\$115,000	\$0
		<b>Cultural and Economic Development Total</b>	<b>\$147,361</b>	<b>\$226,465</b>	<b>\$256,266</b>	<b>\$276,411</b>	<b>\$20,145</b>
<i>Parks and Recreation</i>							
10-4610-3102	461-001	<b>Pool Salaries</b>	\$25,000	\$14,437	\$21,000	\$33,500	\$12,500
10-4610-3201	461-002	<b>Fringe Benefits</b>	\$2,000	\$1,104	\$1,607	\$2,600	\$993
		FICA only					



# FY21-22 APPROVED BUDGET

GENERAL FUND EXPENDITURES		2019-2020 Amended Budget	2019-2020 Actual Revenue	2020-2021 Amended Budget	2021-2022 Approved Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
10-4610-3519	461-003	Park Utilities	\$3,500	\$2,537	\$3,500	\$3,500	\$0
10-4610-3516	461-004	Pool Expenses: Utilities	\$7,000	\$7,467	\$8,000	\$8,000	\$0
10-4610-3517	461-005	Pool Expenses: Concessions	\$5,000	\$2,946	\$5,200	\$5,200	\$0
10-4610-3608	461-006	Pool Expenses: Repairs and Supplies	\$5,500	\$2,685	\$5,500	\$5,500	\$0
10-4610-3518	461-007	Pool Expenses: Pool Chemicals	\$4,000	\$5,222	\$4,000	\$4,000	\$0
10-4610-3609	461-008	Park Supplies/Maintenance	\$12,200	\$9,702	\$12,200	\$12,200	\$0
10-4610-3604	461-010	Fuel	\$2,100	\$3,093	\$3,200	\$0	(\$3,200)
10-4610-3506	461-011	Miscellaneous	\$500	\$0	\$500	\$500	\$0
		Parks and Recreation Total	\$66,800	\$49,194	\$64,707	\$75,000	\$10,293

# FY21-22 APPROVED BUDGET

GENERAL FUND EXPENDITURES			2019-2020	2019-2020	2020-2021	2021-2022	Changes
New	Old		Amended	Actual	Amended	Approved	\$ Increase
Account	Account		Budget	Revenue	Budget	Budget	(Decrease)
<i>Sanitation</i>							
10-4320-3701	432-003	<b>Waste Collection (contractual)</b> includes North Fork dumpster	\$68,000	\$49,540	\$122,235	\$124,000	\$1,765
10-4320-3702	432-004	<b>Miscellaneous (fuel surcharge)</b> includes garbage containers	\$1,000	\$0	\$1,000	\$1,000	\$0
10-4320-3703	432-005	<b>Landfill Fees</b> includes Maintenance bulk dumpster	\$30,000	\$26,015	\$36,000	\$36,000	\$0
		<b>Sanitation Total</b>	<b>\$99,000</b>	<b>\$75,554</b>	<b>\$159,235</b>	<b>\$161,000</b>	<b>\$1,765</b>



FISCAL YEAR 2022  
GENERAL FUND  
CAPITAL EXPENDITURES

# FY21-22 APPROVED BUDGET

GENERAL FUND EXPENDITURES			2019-2020	2019-2020	2020-2021	2021-2022	Changes
New Account	Old Account		Amended Budget	Actual Revenue	Amended Budget	Approved Budget	\$ Increase (Decrease)
<i>General Fund Capital Outlay</i>							
10-4960-3801	496-000	<b>Administrative</b>	\$65,000	\$13,930	\$8,245	\$109,000	\$100,755
		Town Office Building Replacement Windows \$12,000					
		Town Office Building Window Treatments \$10,000					
		Town Office Parking Lot Maintenance \$10,000					
		Website Redesign \$20,000					
		LOVEWorks Project \$15,000					
		Wayfinding Signage \$25,000					
		Technology Reserve Fund \$10,000					
		Council Chamber Upgrades \$7,000					
10-4960-3802	496-001	<b>Public Works</b>	\$65,000	\$62,449	\$52,000	\$105,000	\$53,000
		Equipment Trailer \$10,000					
		Bucket Truck \$30,000					
		Mini Excavator \$50,000					
		Sidewalk Replacement and Construction \$15,000					
10-4960-3803	496-002	<b>Public Safety</b>	\$40,400	\$10,000	\$127,479	\$47,000	(\$80,479)
		Police Vehicle Purchase (Restricted Fund) \$24,000					
		In-car computer aided dispatch program \$15,000					
		Office Furniture \$8,000					
10-4960-3804	496-003	<b>Engineering</b>	\$90,000	\$0	\$25,000	\$25,000	\$0
10-4960-3805	496-005	<b>Community Park Improvements</b>	\$33,500	\$2,313	\$13,500	\$72,000	\$58,500
		Facility Improvements (Excluding Pool) \$13,500					
		Exercise & Playground \$15,000					
		Pool Improvement \$20,000					
		Rebel Park Maintenance Fund \$10,000					
		Mulch (Engineered Wood Fiber) \$10,000					
		Swing Set Parts \$3,500					
10-4960-3806	496-006	<b>Contingency</b>	\$15,000	\$402	\$15,000	\$15,000	\$0
		Includes General Gov't and Parks					



# FY21-22 APPROVED BUDGET

GENERAL FUND EXPENDITURES		2019-2020 Amended Budget	2019-2020 Actual Revenue	2020-2021 Amended Budget	2021-2022 Approved Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
10-4960-3812	496-012	Cultural and Economic Development	\$25,000	\$16,000	\$25,000	\$25,000	\$0
		New Town Logo implementation - Signage, Banners, Decals	\$0				
10-4960-3811	496-011	Community Park Improvements Carryover	\$0	\$0	\$0	\$0	\$0
10-4960-3814	496-015	Cultural and Economic Development Carryover	\$0	\$0	\$9,000	\$0	(\$9,000)
		Branding Study					
10-4960-3815	496-016	Transfer to WS Fund	\$0	\$0	\$100,000	\$100,000	\$0
		General Fund Capital Outlay Total	\$333,900	\$105,093	\$375,224	\$498,000	\$122,776
		TOTAL GENERAL FUND EXPENDITURES	\$1,924,976	\$1,695,645	\$2,239,053	\$2,487,411	\$248,358
			\$0	\$191,027	(\$0)	\$0	\$0

FISCAL YEAR 2022  
WATER/SEWER FUND  
REVENUES



# FY21-22 APPROVED BUDGET

WATER/SEWER ENTERPRISE FUND REVENUE			2019-2020	2019-2020	2020-2021	2021-2022	Changes
New	Old		Amended	Actual	Amended	Approved	\$ Increase
Account	Account		Budget	Revenue	Budget	Budget	(Decrease)
20-3910-2200	391-000	Water Service Billing	\$815,000	\$861,304	\$807,000	\$840,000	\$33,000
20-3910-2201	391-001	Sewer Service Billing	\$1,110,000	\$1,049,213	\$1,035,000	\$1,035,000	\$0
20-3920-2210	392-000	Water Connection Fees	\$4,000	\$2,000	\$4,000	\$4,000	\$0
20-3920-2211	392-001	Sewer Connection Fees	\$6,000	\$3,000	\$6,000	\$6,000	\$0
20-3930-2213	393-000	Connect/Reconnect Fees	\$8,000	\$6,784	\$4,000	\$4,000	\$0
	394-002	Cares Act Funding	\$0	\$3,731			
20-3970-2215	397-000	Penalties	\$20,000	\$13,682	\$10,000	\$10,000	\$0
20-3980-2216	398-000	Inspection Fees	\$0	\$0	\$0	\$0	\$0
20-3950-2214	395-000	Miscellaneous	\$0	\$0	\$0	\$0	\$0
20-3920-2212	392-002	Meter Charge	\$1,545	\$515	\$1,545	\$1,545	\$0
20-3410-2102	395-002	Capital Reserve Funds	\$177,508	\$0	\$181,736	\$121,786	(\$59,950)
20-3960-2101	395-006	Transfer from General Fund	\$0	\$0	\$100,000	\$100,000	\$0
20-3150-2040	394-000	Interest on Savings	\$700	\$864	\$700	\$700	\$0
20-3330-2097	394-002	Cares Act Funding	\$0	\$0	\$814	\$0	(\$814)
20-3960-2104	395-005	Loan Proceeds	\$3,260,000	\$0	\$4,000,000	\$4,000,000	\$0
Water Tank, Land and Engineering							
Short-Term Loan							\$0
TOTAL WATER/SEWER ENTERPRISE FUND REVENUE			\$5,402,753	\$1,941,093	\$6,150,795	\$6,123,031	(\$27,764)
							-0.45%



FISCAL YEAR 2022  
WATER/SEWER FUND  
EXPENDITURES



# FY21-22 APPROVED BUDGET

New Account	Old Account	WATER/SEWER ENTERPRISE FUND EXPENSES	2019-2020 Amended Budget	2019-2020 Actual Revenue	2020-2021 Amended Budget	2021-2022 Approved Budget	Changes \$ Increase (Decrease)
<i>Water Department</i>							
20-7100-3101	710-001	Salaries	\$98,300	\$92,457	\$101,900	\$103,500	\$1,600
20-7100-3201	710-002	Fringe Benefits	\$40,700	\$54,787	\$45,800	\$46,000	\$200
		Payroll Taxes, Group Insurance, and Retirement					
20-7100-3522	710-003	Well System: Utilities	\$44,300	\$32,118	\$44,300	\$44,300	\$0
20-7100-3610	710-004	Well System: Repairs	\$5,000	\$164	\$5,000	\$5,000	\$0
20-7100-3523	710-005	Well System: Chemicals	\$2,900	\$1,810	\$2,900	\$2,900	\$0
		Chlorine gas and minimal liquid chlorine					
20-7100-3524	710-006	Water Treatment Plant Utilities	\$42,000	\$41,543	\$42,000	\$42,000	\$0
20-7100-3614	710-007	Water Meters	\$12,000	\$6,835	\$12,000	\$12,000	\$0
20-7100-3611	710-008	Treatment Plant Supplies and Materials	\$10,000	\$9,379	\$10,000	\$10,000	\$0
20-7100-3612	710-009	Distribution System Supplies and Materials	\$21,000	\$35,136	\$21,000	\$22,000	\$1,000
		Leak repair, valve replacement, hydrant repair					
20-7100-3603	710-010	Vehicle Repairs and Main.	\$3,000	\$2,745	\$3,000	\$3,000	\$0
20-7100-3604	710-011	Fuel	\$4,000	\$3,625	\$4,000	\$4,000	\$0
20-7100-3613	710-012	Water Treatment Plant Repairs and Maint	\$12,000	\$5,830	\$12,000	\$12,000	\$0
20-7100-3525	710-013	Water Testing (Lab)	\$4,000	\$3,222	\$4,000	\$6,000	\$2,000
20-7100-3526	710-014	Road Cuts and Repairs	\$10,000	\$8,584	\$10,000	\$10,000	\$0
20-7100-3512	710-015	Uniforms	\$1,000	\$1,863	\$1,000	\$1,200	\$200

# FY21-22 APPROVED BUDGET

New Account	Old Account	WATER/SEWER ENTERPRISE FUND EXPENSES	2019-2020	2019-2020	2020-2021	2021-2022	Changes \$ Increase (Decrease)
			Amended Budget	Actual Revenue	Amended Budget	Approved Budget	
20-7100-3301	710-016	Outside Contracted Labor	\$9,000	\$3,529	\$9,000	\$9,000	\$0
20-7100-3506	710-017	Miscellaneous	\$1,000	\$1,145	\$1,000	\$1,000	\$0
20-7100-3527	710-018	Permits and Dues	\$4,000	\$3,618	\$4,000	\$4,000	\$0
20-7100-3615	710-019	Office of drinking water, VRWA, DPOR Filter Modules	\$0	\$0	\$0	\$0	\$0
Water Department Total			\$324,200	\$308,390	\$332,900	\$337,900	\$5,000

# FY21-22 APPROVED BUDGET

		WATER/SEWER ENTERPRISE FUND EXPENSES	2019-2020 Amended Budget	2019-2020 Actual Revenue	2020-2021 Amended Budget	2021-2022 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
<i>Sewer Department</i>							
20-7300-3101	730-001	Salaries	\$73,400	\$77,081	\$80,500	\$82,200	\$1,700
20-7300-3201	730-002	Fringe Benefits Payroll Taxes, Group Insurance, and Retirement	\$25,600	\$41,945	\$32,800	\$33,100	\$300
20-7300-3528	730-003	Lift Station(s) Utilities (4) lift stations	\$25,000	\$21,807	\$25,000	\$25,000	\$0
20-7300-3529	730-004	North Fork Pump Station Utilities	\$25,000	\$21,027	\$25,000	\$25,000	\$0
20-7300-3616	730-005	Collection System Supplies, Materials and Repairs	\$10,000	\$8,594	\$10,000	\$10,000	\$0
20-7300-3617	730-007	Lift Station(s) Repairs and Supplies	\$3,500	\$3,438	\$4,500	\$4,500	\$0
20-7300-3525	730-010	Water Tests (Lab)	\$250	\$0	\$125	\$125	\$0
20-7300-3512	730-012	Uniforms	\$500	\$0	\$500	\$500	\$0
20-7300-3603	730-013	Vehicle Repair & Maint	\$2,000	\$1,141	\$2,000	\$2,000	\$0
20-7300-3604	730-014	Fuel	\$500	\$0	\$500	\$500	\$0
20-7300-3506	730-015	Miscellaneous	\$1,000	\$839	\$1,000	\$1,000	\$0
20-7300-3527	730-016	Permits and Dues	\$500	\$50	\$500	\$500	\$0
20-7300-3530	730-017	Broadway Treatment Costs	\$486,645	\$329,140	\$400,000	\$400,000	\$0
Sewer Department Total			\$653,895	\$505,063	\$582,425	\$584,425	\$2,000



# FY21-22 APPROVED BUDGET

New Account	Old Account	WATER/SEWER ENTERPRISE FUND EXPENSES	2019-2020 Amended Budget	2019-2020 Actual Revenue	2020-2021 Amended Budget	2021-2022 Approved Budget	Changes \$ Increase (Decrease)
<i>Water/Sewer Administration</i>							
20-7500-3101	750-001	Salaries	\$148,500	\$128,162	\$156,900	\$205,100	\$48,200
20-7500-3102	750-000	Part Time Salaries	\$2,000	\$0	\$7,300	\$0	(\$7,300)
20-7500-3201	750-002	Fringe Benefits Payroll Taxes, Group Insurance, Retirement, and Mileage	\$56,350	\$70,209	\$71,300	\$90,700	\$19,400
20-7500-3502	750-003	Attorney Fees	\$22,000	\$15,664	\$21,186	\$21,186	\$0
20-7500-3503	750-004	Audit Fees	\$11,000	\$10,450	\$11,150	\$11,750	\$600
20-7500-3601	750-005	Office Supplies	\$3,500	\$3,868	\$3,620	\$3,620	\$0
20-7500-3509	750-006	Postage	\$7,000	\$6,234	\$7,000	\$7,000	\$0
20-7500-3520	750-007	VRSA Insurance includes workman's comp.	\$33,600	\$34,009	\$35,100	\$35,100	\$0
20-7500-3504	750-008	Continuing Education	\$3,500	\$760	\$2,500	\$2,500	\$0
20-7500-3301	750-009	Contractual Services	\$17,800	\$19,300	\$20,000	\$21,200	\$1,200
20-7500-3506	750-010	Miscellaneous	\$700	\$265	\$700	\$700	\$0
20-7500-3507	750-014	Bank Fees	\$5,200	\$6,720	\$7,500	\$7,500	\$0
20-7550-3502	755-003-012	Cares Act - Expenses	\$0	\$3,731	\$814	\$0	(\$814)
Water/Sewer Administration Total			\$311,150	\$299,373	\$345,070	\$406,356	\$61,286

# FY21-22 APPROVED BUDGET

New Account	Old Account	WATER/SEWER ENTERPRISE FUND EXPENSES	2019-2020 Amended Budget	2019-2020 Actual Revenue	2020-2021 Amended Budget	2021-2022 Approved Budget	Changes \$ Increase (Decrease)
<i>Water/Sewer Debt Service (Principal &amp; Interest)</i>							
20-7600-3903	760-003	VWSRF (Water Plant) Through October 2021	\$272,500	\$272,386	\$272,500	\$136,200	(\$136,300)
20-7600-3905	760-005	VRA Broadway Regional Plant Upgrade Through April 2030	\$167,500				
20-7600-3906	760-006	RLF Force Main/Pump station and I&I Project Through November 2030	\$126,000	\$125,677	\$126,000	\$126,000	\$0
20-7600-3907	760-011	VRA Gen Oblign seriew 2019B refund of VRA 2009 Through April 2030	\$0	\$41,382	\$146,900	\$147,150	\$250
20-7600-3908	760-012	Water Storage Tank Loan	\$0	\$0	\$0	\$0	\$0
Water/Sewer Debt Service Total			\$566,000	\$439,445	\$545,400	\$409,350	(\$136,050)



FISCAL YEAR 2022  
WATER/SEWER FUND  
CAPITAL EXPENDITURES



# FY21-22 APPROVED BUDGET

New Account	Old Account	WATER/SEWER ENTERPRISE FUND EXPENSES	2019-2020 Amended Budget	2019-2020 Actual Revenue	2020-2021 Amended Budget	2021-2022 Approved Budget	Changes \$ Increase (Decrease)
<i>Water/Sewer Capital Outlay</i>							
20-7710-3807	771-000	<b>Water Department</b>	\$3,237,508	\$185,129	\$4,119,000	\$4,145,000	\$26,000
		Valve/meter/hydrant replacement \$15,000					
		New Water Storage Tank - Engineering/Construction \$4,000,000					
		Vehicle replacement 1/2 ton pickup \$35,000					
		Water Filter Membrand and Gasket Replacement(Restricted Fund) \$ 25,000					
		Water Plant SCADA System Replacement \$50,000					
		Air Control Valves Replacement \$20,000					
20-7710-3808	771-001	<b>Sewer Department</b>	\$30,000	\$17,616	\$81,000	\$95,000	\$14,000
		Collection system improvements \$80,000					
		Pump Station Pump Re-build \$15,000					
20-7710-3809	771-006	<b>Civil Engineering</b>	\$60,000	\$16,997	\$25,000	\$25,000	\$0
		engineering service for water tower					
20-7710-3810	771-007	<b>Water Contingency</b>	\$10,000	\$1,740	\$10,000	\$10,000	\$0
20-7710-3811	771-008	<b>Sewer Contingency</b>	\$10,000	\$3,944	\$10,000	\$10,000	\$0
20-7710-3812	771-009	<b>W/S Administration</b>					\$0
20-7710-3814	771-011	<b>Infrastructure Improvement</b>	\$200,000	\$0	\$100,000	\$100,000	\$0
<b>Water/Sewer Capital Outlay Total</b>			<b>\$3,547,508</b>	<b>\$225,427</b>	<b>\$4,345,000</b>	<b>\$4,385,000</b>	<b>\$40,000</b>
<b>TOTAL WATER/SEWER ENTERPRISE FUND EXPENSES</b>			<b>\$5,402,753</b>	<b>\$1,777,697</b>	<b>\$6,150,795</b>	<b>\$6,123,031</b>	<b>(\$27,764)</b>
			\$0	\$163,395	\$0	\$0	\$0



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

# **APPENDIX 1**

## **Tax and Service Rates**



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

## **1. Real Estate Tax**

- \$0.14 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)
- 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**

- \$16.00 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**

- 6% 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
- \$0.25 per pack

## **12. Water Availability Fees**

### **In Town Connection**

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

3/4" or 5/8"/\$2,000  
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"	\$3,000
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)

\$17.50

\$32.90

Over 1,700 gal.

\$7.20/1000 gal.

\$16.01/1,000 gal.

Out-of-Town

Water

Sewer

First 1,700 gal. (Minimum charge)

\$26.25

\$57.58

Over 1,700 gal.

\$10.80/1000 gal.

\$28.02/1,000 gal.

Bulk Water Purchases

Water

First 1,000 gallons or less

\$47.65

Over 1,000 gallons

\$23.83 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) \$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.) \$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

TOWN OF NEW MARKET  
GENERAL FUND  
BALANCE SHEET  
AS OF JUNE 30, 2020

**ASSETS**

**Account**

**CASH**

101-000	CASH ON HAND	\$400.00
102-002	CASH - SONABANK	\$119,195.55
102-003	CASH - SONABANK MONEY MARKET	\$511,797.51
102-004	CASH - SUNTRUST MONEY MARKET	\$401,504.98
104-000	CERTIFICATE OF DEPOSIT	\$138,503.45
105-000	MUNC BLDG PERPETUAL FUND	\$102,180.77
106-000	PARK SAVINGS ACCOUNT	\$1,515.48

**TOTAL CASH**

**\$1,275,097.74**

**OTHER ASSETS**

107-000	TAXES RECEIVABLE	\$229,064.87
107-001	ALLOWANCE FOR UNCOLLECT TAXES	(\$14,176.20)
115-000	ACCOUNTS RECEIVABLE	\$278,242.69
115-001	ALLOWANCE FOR UNCOLLECT TRASH	(\$4,774.98)
118-000	PREPAID EXPENSES	\$15,959.94
119-000	ADVANCE TO WATER/SEWER FUND	\$177,508.00
120-040	LAND HELD FOR RESALE	\$33,247.50

**TOTAL OTHER ASSETS**

**\$715,071.82**

**TOTAL ASSETS**

**\$1,990,169.56**

**LIABILITIES & SURPLUS / DEFICIT**

**LIABILITIES**

201-000	ACCOUNTS PAYABLE	\$81,850.73
205-002	DEFERRED PROPERTY TAXES	\$219,450.06
205-005	MISC PAYROLL WITHHOLDINGS	(\$60.60)
205-007	UNEARNED REVENUE - CROSSROADS FEST	\$3,683.88
205-008	UNEARNED REVENUE - FAIRWAY 5K	\$376.14
205-009	UNEARNED REVENUE - PARK EQUIPMENT	\$2,700.00
205-011	UNEARNED REVENUE - MISC TRANS	\$900.00
205-000	INSURANCE WITHHOLDING	(\$13.52)

**TOTAL LIABILITIES**

**\$308,886.69**

**SURPLUS / DEFICIT**

251-000	GENERAL FUND BALANCE	\$1,629,282.87
252-001	RESERVE FOR FUTURE CAP PROJECT	\$52,000.00

**TOTAL SURPLUS / DEFICIT**

**\$1,681,282.87**

**TOTAL LIABILITIES AND SURPLUS**

**\$1,990,169.56**



FISCAL YEAR 2020

BALANCE SHEET



TOWN OF NEW MARKET  
WATER / SEWER ENTERPRISE FUND  
BALANCE SHEET  
AS OF JUNE 30, 2020

**ASSETS**

**Account**

**CASH**

141-000	CASH ON HAND	\$300.00
142-002	CASH - SONABANK	\$90,388.10
142-003	CASH - SONABANK MONEY MARKET	\$253,609.20

**TOTAL CASH**

**\$344,297.30**

**OTHER ASSETS**

147-000	WATER & SEWER RENTS RECEIVABLE	\$300,755.30
147-001	ALLOWANCE FOR UNCOLLECT A/R	(\$66,114.63)
155-000	ACCOUNTS RECEIVABLE	\$12,182.20
158-000	PREPAID EXPENSES	\$10,590.05
159-001	BROADWAY WWTP PROJECT	\$2,250,000.00
159-002	LAND	\$509,246.83
159-000	PIPELINE AND PUMPSTATION	\$5,085,714.94
160-000	OFFICE EQUIPMENT	\$51,882.46
161-001	WATER & SEWER LINE EQUIPMENT	\$124,626.08
161-002	WATER & SEWER LINE EQUIP A/D	(\$120,483.24)
161-000	WATER & SEWER LINES	\$5,250,269.80
162-001	WELL EQUIPMENT	\$68,137.40
162-002	WELL EQUIPMENT A/D	(\$56,563.49)
162-000	WELLS & EQUIPMENT	\$541,850.75
163-000	WATER STORAGE TANK	\$141,727.25
164-000	FILTRATION PLANT	\$2,992,218.92
165-001	CONSTRUCTION IN PROGRESS	\$57,609.25
165-000	SEWAGE DISPOSAL PLANT	\$3,273,868.27
166-000	TRUCKS	\$105,497.96
167-001	ACCUM DEP - WATER & SEWER LINE	(\$2,371,493.88)
167-002	ACCUM DEP - WELL & EQUIP	(\$310,595.73)
167-003	ACCUM DEP - WATER TANK	(\$136,837.12)
167-004	ACCUM DEP - FILTER PLANT	(\$1,289,991.17)
167-005	ACCUM DEP - SEWER DISPOSAL PLT	(\$2,343,439.93)
167-006	ACCUM DEP - EQUIPMENT, TRUCKS	(\$92,589.86)
167-007	ACCUM DEP - OFFICE EQUIPMENT	(\$45,899.63)
167-008	ACCUM DEP - PIPELINE & PUMPSTATION	(\$912,980.63)
167-009	ACCUMULATED AMORTIZATION	(\$578,571.97)
169-000	DEFERRED OUTFLOW OF RESOURCES	\$160,145.00
170-000	DEFERRED OUTFLOWS - GLI	\$4,696.00

**TOTAL OTHER ASSETS**

**\$12,615,457.18**

**TOTAL ASSETS**

**\$12,959,754.48**

TOWN OF NEW MARKET  
WATER / SEWER ENTERPRISE FUND  
BALANCE SHEET  
AS OF JUNE 30, 2020

**LIABILITIES & SURPLUS / DEFICIT**

**Account**

**LIABILITIES**

241-003	A/P COMP ABSENCES	\$23,912.08
241-000	ACCOUNTS PAYABLE	\$33,227.56
242-000	WATER & SEWER DEPOSITS PAYABLE	\$35,732.50
248-000	ACCRUED INTEREST PAYABLE	\$17,773.10
249-000	DUE TO GENERAL FUND	\$177,508.00
250-003	2019 VRA LOAN PAYABLE	\$1,155,000.00
250-004	BOND PREMIUM (2019 VRA BOND)	\$237,624.70
250-005	DEFERRED AMOUNT OF REFUNDING	\$66,750.83
251-002	2009 REVOLVING LOAN PAYABLE	\$1,319,604.44
251-000	LOAN PAYABLE - VRA	\$396,621.36
253-000	OPEB LIABILITY - GLI	\$24,394.00
255-000	VRS NET PENSION LIABILITY	\$310,212.00
256-000	DEFERRED INFLOW OF RESOURCES	\$24,452.00
257-000	DEFERRED INFLOWS - GLI	\$1,693.00

**TOTAL LIABILITIES**

**\$3,824,505.57**

**SURPLUS / DEFICIT**

281-000	WATER & SEWER FUND BALANCE	\$9,110,248.91
281-001	RESERVE FOR FUTURE CAP PROJECT	\$25,000.00

**TOTAL SURPLUS / DEFICIT**

**\$9,135,248.91**

**TOTAL LIABILITIES AND SURPLUS**

**\$12,959,754.48**