



TOWN OF NEW MARKET FISCAL YEAR 2022-2023 ANNUAL BUDGET



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ORDINANCE NO. 120

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 2022-2023 before July 1st, 2022 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 2022-2023 and

WHEREAS, on June 13, 2022, 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 2022-2023 is adopted for the period beginning July 1, 2022 and ending June 30, 2023. All tax rates are unchanged.
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. Such authorized uses of the appropriated funds may include, but shall not be required to include, the payment of monetary bonuses to Town employees within the amounts budgeted and after further consultation with the Town Council.
3. In recognition of the fact that certain budgeted expenses may precede certain budgeted revenues in fiscal year 2022-2023, 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, 2022.
 - 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 2022-2023 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 21st day of June 2022.

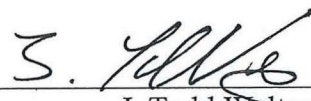

Larry Bompiani, Mayor

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 June 21, 2022, upon the following vote:

	AYE	NAY	ABSENT	ABSTAIN
Hannah, Janice	<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"/>
Hughes, Peter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
King, Bob	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Watkins, Daryl	<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"/>
Bompiani, Larry*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*Mayor Bompiani votes in the event of a tie

06/21/22
Date


J. Todd Walters, Clerk

FISCAL YEAR 2022-2023
ADOPTED BUDGET

BUDGET SUMMARY

FY 2021-2022 - Amended

	<i>Operating</i>	<i>ARPA</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Total Exp</i>	<i>Total Revenue</i>
General Fund	\$1,932,918	\$1,168,762	\$0	\$572,000	\$3,673,680	\$3,673,680
Enterprise Fund	\$1,330,581		\$409,350	\$4,460,000	\$6,199,931	\$6,199,931
					\$9,873,611	\$9,873,611

FY 2022-2023 - Approved

	<i>Operating</i>	<i>ARPA</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Total Exp</i>	<i>Total Revenue</i>
General Fund	\$2,075,145	\$1,544,279	\$72,000	\$1,108,000	\$4,799,424	\$4,799,424
Enterprise Fund	\$1,394,225	\$272,330	\$273,150	\$4,233,870	\$6,173,575	\$6,173,575
					\$10,972,999	\$10,972,999

FY22-23 Budget Summary Notes:

The FY22-23 General Fund budget is approximately 11.59% higher than the previous year's annual budget. There are no proposed increases in taxes, however real estate and personal property tax revenues are projected to increase due to new assessments. 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 FY22-23 General Fund budget reflects an annual debt repayment of \$72,000. The Town anticipates receiving financing for the construction of a new maintenance building for the Public Works Department. The FY22-23 Enterprise Fund budget is approximately 0.43% lower than the previous year's annual budget. There are no proposed increases in water and sewer rates in FY22-23. However, there is a proposed \$2.00 increase in the monthly trash collection fee from \$16 to \$18 due to an increase in the rate charged by the garbage collecting company. The monthly fee for an additional trash tote will increase from \$1.00 to \$2.00. The Enterprise Fund has an annual debt repayment of \$273,150 which is a reduction of \$136,200 from last year due to the VRA General Obligation Bond maturing in FY21-22. The Town projects receiving financing for water improvement projects in FY22-23 with repayments not beginning until the next fiscal year. Both the General and Enterprise Funds reflect a 5% 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 FY22-23. As a result, the General Fund is reflecting the use of capital reserves to balance the budget. By the end of FY21-22 the Town anticipates receiving \$2.3 million through the Coronavirus State and Local Fiscal Recovery Funds program established by the American Rescue Plan Act (ARPA) of 2021. These funds are being used towards general government services provided by the Town including but not limited to maintenance and repairs to Town parks and facilities, financial support for employees, and repairs and replacement to water and sewer infrastructure. These projects are forecasted to carryover to FY22-23.

FISCAL YEAR 2023

GENERAL FUND

REVENUES

FY22-23 APPROVED BUDGET

GENERAL FUND REVENUE			2020-2021 Amended Budget	2020-2021 Actual Revenue	2021-2022 Amended Budget	2022-2023 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
General Property Taxes							
10-3110-2001	311-001	Real Estate Tax	\$237,000	\$241,581	\$237,000	\$292,000	\$55,000
10-3110-2002	311-002	Personal Property Tax	\$125,000	\$145,070	\$125,000	\$165,000	\$40,000
10-3110-2003	319-000	Penalties and Interest	\$5,000	\$5,024	\$5,000	\$5,000	\$0
General Property Taxes Total			\$367,000	\$391,675	\$367,000	\$462,000	\$95,000
Other Local Taxes							
10-3120-2017	365-000	Meals Tax	\$455,000	\$542,436	\$475,000	\$525,000	\$50,000
10-3120-2016	365-001	Transient Occupancy Tax	\$90,000	\$101,694	\$90,000	\$100,000	\$10,000
10-3120-2014	335-013	Bank Stock Tax	\$50,000	\$58,853	\$60,000	\$24,000	(\$36,000)
10-3120-2011	316-000	Utilities Tax	\$92,000	\$86,003	\$90,000	\$90,000	\$0
10-3120-2012	321-000	Business and Professional	\$50,000	\$52,243	\$50,000	\$50,000	\$0
10-3120-2013	322-000	Motor Vehicle	\$35,000	\$42,500	\$35,000	\$35,000	\$0
10-3120-2015	323-000	Cigarette Tax	\$95,000	\$105,402	\$105,000	\$105,000	\$0
Other Local Taxes Total			\$867,000	\$989,131	\$905,000	\$929,000	\$24,000
10-3130-2020	368-000	Zoning and Subdivision Fees	\$1,500	\$1,025	\$1,500	\$1,500	\$0
Zoning and Subdivision Fees Total			\$1,500	\$1,025	\$1,500	\$1,500	\$0
Intergovernmental Revenue							
10-3120-2010	335-004	State Shared Sales Tax	\$100,000	\$132,279	\$120,000	\$120,000	\$0
10-3220-2074	335-006	Rolling Stock Tax	\$0	\$12	\$0	\$0	\$0
10-3240-2080	335-014	Police Dept. Assistance	\$47,612	\$51,646	\$47,612	\$47,612	\$0
10-3240-2081	335-017	Fire Program Funds	\$10,000	\$15,000	\$15,000	\$15,000	\$0
10-3240-2082	335-019	VDOT Snow Removal Contractual Funds	\$5,000	\$28,930	\$5,000	\$20,000	\$15,000
10-3220-2072	335-020	Auto Rental Tax	\$3,000	\$4,670	\$4,000	\$4,000	\$0
10-3330-2090	335-024	DMV Grant	\$3,000	\$1,810	\$3,000	\$3,000	\$0
10-3180-2062	335-025	Police Donations	\$0	\$2,270	\$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	\$2,000	\$2,000	\$2,000	\$2,000	\$0
10-3240-2086	335-037	Mixed Delivery Grant	\$115,000	\$88,686	\$41,707	\$0	(\$41,707)
10-3240-2087	335-038	Mix Del Grt Fiscal Agent Fees	\$5,000	\$5,000	\$2,000	\$0	(\$2,000)
10-3330-2096	335-029	VDOT Grant for E. Lee Hwy Sidewalk Project	\$0	\$0	\$0	\$175,000	\$175,000

FY22-23 APPROVED BUDGET

GENERAL FUND REVENUE			2020-2021 Amended Budget	2020-2021 Actual Revenue	2021-2022 Amended Budget	2022-2023 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
10-3330-2097	335-040	Cares Act Funding	\$39,016	\$39,015	\$0	\$0	\$0
10-3330-2098	335-041	USDA Grant	\$45,000	\$45,000	\$0	\$0	\$0
	335-042	Game of Skills		\$4,032	\$0	\$2,000	\$2,000
		New Market Community Center Planning Grant				\$50,000	\$50,000
Intergovernmental Revenue Total			\$375,628	\$421,349	\$241,319	\$439,612	\$198,293
10-3140-2030	351-001	Fines and Forfeitures	\$15,000	\$11,843	\$10,000	\$10,000	\$0
Fines and Forfeitures Total			\$15,000	\$11,843	\$10,000	\$10,000	\$0
Asset Revenue							
10-3150-2040	361-000	Interest on Savings	\$5,000	\$9,799	\$10,000	\$10,000	\$0
10-3150-2041	361-001	Municipal Bldg Acct. Interest	\$1,000	\$501	\$500	\$500	\$0
10-3410-2100	362-000	Sale of Equipment	\$0	\$4,961	\$0	\$0	\$0
10-3410-2101	362-001	Insurance Recovery	\$0	\$4,136	\$0	\$0	\$0
10-3180-2060	363-000	Miscellaneous Revenue	\$2,500	\$3,618	\$2,500	\$2,500	\$0
10-3410-2102	363-002	Capital Reserves	\$331,895	\$0	\$691,969	\$489,533	(\$202,436)
		From Hildreth Fund	\$0				
		Capital Reserves to Balance the Budget	\$489,533				
10-3960-2104	370-000	Reimbursement from WS Loan Proceeds	\$100,000	\$0	\$100,000	\$0	(\$100,000)
Asset Revenue Total			\$440,395	\$23,015	\$804,969	\$502,533	(\$302,436)
Sanitation							
10-3160-2050	351-004	Garbage Fees	\$132,500	\$140,781	\$135,000	\$162,000	\$27,000
Sanitation Total			\$132,500	\$140,781	\$135,000	\$162,000	\$27,000
10-3180-2061	370-001	Miscellaneous (Park)	\$1,000	\$876	\$1,000	\$1,000	\$0
Miscellaneous (Park) Total			\$1,000	\$876	\$1,000	\$1,000	\$0

FY22-23 APPROVED BUDGET

GENERAL FUND REVENUE				2020-2021 Amended Budget	2020-2021 Actual Revenue	2021-2022 Amended Budget	2022-2023 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account							
10-3160-2052	384-000	Pool		\$25,000	\$20,261	\$25,000	\$25,000	\$0
		Pool Parties						
		Swimming Pool Admissions						
		Concession Stand Sales						
		Pool Total		\$25,000	\$20,261	\$25,000	\$25,000	\$0
		User Fees		\$4,000	\$3,840	\$3,000	\$11,000	\$8,000
10-3160-2051	390-000	Shelter Reservations	\$3,000					
10-3160-2053	391-001	New Market Community Center Rentals	\$8,000					
		User Fees Total		\$4,000	\$3,840	\$3,000	\$11,000	\$8,000
		Marketing and Events						
10-3180-2063	392-000	Marketing and Events		\$500	\$947	\$500	\$500	\$0
10-3180-2064	392-001	Crossroads Fest Music Series		\$7,670	\$7,614	\$8,830	\$10,000	\$1,170
10-3180-2065	392-002	Fairway 5K		\$1,860	\$1,034	\$1,800	\$1,000	(\$800)
10-3180-2066	392-003	Revenues for Park Equipment		\$0	\$0	\$0	\$0	\$0
	391-000	Independence Day Celebration		\$0	\$1,125	\$0	\$0	\$0
		Marketing and Events Total		\$10,030	\$10,720	\$11,130	\$11,500	\$370
		Loan Proceeds					\$700,000	
335-042		American Rescue Plan Act (ARPA)	\$1,168,762			\$1,168,762	\$1,544,279	\$375,517
		ARPA Carryover from FY21-22	\$647,847					
		Transfer to Enterprise Fund	-\$272,330					
		TOTAL GENERAL FUND REVENUE		\$2,239,053	\$2,014,515	\$3,673,680	\$4,799,424	\$425,744
								11.59%

FISCAL YEAR 2023

GENERAL FUND

EXPENDITURES

FY22-23 APPROVED BUDGET

GENERAL FUND EXPENDITURES			2020-2021 Amended Budget	2020-2021 Actual Expenses	2021-2022 Amended Budget	2022-2023 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	\$15,708	\$17,300	\$17,300	\$0
10-4130-3101	413-002	Administrative Salaries	\$117,000	\$98,628	\$120,200	\$128,650	\$8,450
10-4130-3201	413-003	Fringe Benefits Payroll Taxes, Health Insurance, and Retirement	\$54,000	\$41,177	\$51,200	\$55,700	\$4,500
10-4130-3504	413-004	Continuing Education	\$5,000	\$4,270	\$5,000	\$5,000	\$0
10-4130-3511	413-007	Shenandoah Co. Tourism Council	\$15,600	\$20,339	\$18,000	\$20,000	\$2,000
10-4130-3510	413-009	Printing/Binding/Stationary	\$5,500	\$5,927	\$5,500	\$5,500	\$0
10-4130-3501	413-010	Advertising	\$5,000	\$3,635	\$5,000	\$5,000	\$0
10-4130-3506	413-011	Miscellaneous	\$2,500	\$2,881	\$2,500	\$2,500	\$0
10-4130-3520	413-012	VRSA Insurance incl. worker's comp & gen liab. gen gov't and parks	\$35,100	\$32,667	\$35,100	\$39,500	\$4,400
10-4130-3521	413-013	Town Council Elections	\$2,500	\$0	\$2,500	\$3,000	\$500
10-4130-3522	413-019	Annexation Expense (Attorney & Survey Costs)	\$25,000	\$0	\$25,000	\$25,000	\$0
10-4130-3523	413-020	DRPT Demonstration Program Grant (Transit Project)	\$6,000	\$0	\$6,000	\$8,494	\$2,494
		General Government Total	\$290,500	\$225,233	\$293,300	\$315,644	\$22,344

FY22-23 APPROVED BUDGET

GENERAL FUND EXPENDITURES			2020-2021 Amended Budget	2020-2021 Actual Expenses	2021-2022 Amended Budget	2022-2023 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
<i>Financial Administration</i>							
10-4150-3101	415-001	Salaries	\$82,500	\$82,013	\$86,000	\$91,700	\$5,700
10-4150-3102	415-000	Part Time Salaries	\$7,300	\$6,683	\$12,500	\$11,000	(\$1,500)
10-4150-3201	415-002	Fringe Benefits	\$40,000	\$38,018	\$40,800	\$46,450	\$5,650
		Payroll Taxes, Group Insurance, and Retirement					
10-4150-3502	415-003	Attorneys Fees	\$22,000	\$16,934	\$25,000	\$25,000	\$0
10-4150-3503	415-004	Audit Fees	\$11,150	\$11,150	\$11,750	\$12,375	\$625
10-4150-3513	415-005	Utilities (town hall)	\$15,000	\$13,438	\$15,000	\$17,000	\$2,000
10-4150-3301	415-006	Contractual Services	\$17,416	\$17,093	\$23,700	\$25,000	\$1,300
10-4150-3508	415-007	Newsletter	\$7,800	\$7,737	\$7,800	\$7,800	\$0
10-4150-3509	415-008	Postage	\$4,250	\$2,937	\$4,250	\$4,250	\$0
10-4150-3601	415-010	Office Supplies	\$3,500	\$4,382	\$3,500	\$4,000	\$500
10-4150-3506	415-011	Miscellaneous	\$1,000	\$1,235	\$1,000	\$1,000	\$0
10-4150-3507	415-029	Bank Fees	\$11,100	\$8,134	\$9,000	\$10,000	\$1,000
Financial Administration Total			\$223,016	\$209,753	\$240,300	\$255,575	\$15,275

FY22-23 APPROVED BUDGET

GENERAL FUND EXPENDITURES			2020-2021 Amended Budget	2020-2021 Actual Expenses	2021-2022 Amended Budget	2022-2023 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
<i>Public Safety</i>							
10-4210-3101	421-001	Salaries	\$336,400	\$353,254	\$342,700	\$368,750	\$26,050
10-4210-3102	421-000	Part Time Salaries	\$4,350	\$2,385	\$5,400	\$6,200	\$800
10-4210-3201	421-002	Fringe Benefits Payroll Taxes, Group Insurance, and Retirement	\$141,200	\$137,866	\$145,400	\$188,640	\$43,240
10-4210-3514	421-003	Communications / Utilities	\$7,850	\$8,048	\$7,850	\$7,850	\$0
10-4210-3603	421-004	Auto Repair	\$7,500	\$11,952	\$5,000	\$7,500	\$2,500
10-4210-3604	421-005	Fuel	\$15,000	\$10,138	\$15,000	\$19,500	\$4,500
10-4210-3504	421-006	Continuing Education	\$6,440	\$5,181	\$12,000	\$12,000	\$0
10-4210-3602	421-007	Supplies/ Materials/ Evidence	\$6,915	\$9,061	\$13,000	\$15,000	\$2,000
10-4210-3512	421-009	Uniforms	\$5,000	\$3,751	\$7,500	\$5,000	(\$2,500)
10-4210-3506	421-010	Miscellaneous	\$1,000	\$879	\$1,000	\$1,000	\$0
10-4210-3531	421-011	Technology	\$10,000	\$8,372	\$10,300	\$10,000	(\$300)
10-4210-3301	421-030	Contractual Services	\$7,500	\$5,409	\$8,000	\$10,000	\$2,000
10-4210-3103	421-024	DMV Expenditures (overtime and equipment)	\$6,700	\$1,810	\$6,700	\$6,700	\$0
10-4210-3507	421-025	Police Donations - Expenditures	\$0	\$698	\$0	\$0	\$0
10-4210-3511	421-029	VML Risk Mgmt Grant Expense	\$0	\$2,000	\$2,000	\$2,000	\$0
Public Safety Total			\$555,855	\$560,804	\$581,850	\$660,140	\$78,290

FY22-23 APPROVED BUDGET

GENERAL FUND EXPENDITURES			2020-2021 Amended Budget	2020-2021 Actual Expenses	2021-2022 Amended Budget	2022-2023 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
<i>Public Works</i>							
10-4310-3101	431-001	Salaries	\$150,250	\$155,132	\$181,200	\$191,650	\$10,450
10-4310-3102	431-000	Part Time Salaries	\$6,000	\$7,198	\$18,000	\$23,500	\$5,500
10-4310-3201	431-002	Fringe Benefits Payroll Taxes, Group Insurance, and Retirement	\$74,000	\$70,795	\$84,100	\$96,400	\$12,300
10-4310-3603	431-003	Mechanical Trucks, Tractors, Mowers	\$6,000	\$8,385	\$7,500	\$15,000	\$7,500
10-4310-3604	431-004	Fuel Expenses	\$7,500	\$9,178	\$10,700	\$18,000	\$7,300
10-4310-3605	431-005	Snow Removal	\$2,500	\$3,019	\$2,500	\$5,000	\$2,500
10-4310-3513	431-006	Utilities	\$12,000	\$10,321	\$12,000	\$12,000	\$0
10-4310-3515	431-007	Street Lights	\$27,000	\$24,546	\$27,000	\$27,000	\$0
10-4310-3606	431-008	Repairs/Supp. (Gen. Maint.)	\$10,000	\$11,144	\$10,000	\$12,500	\$2,500
10-4310-3607	431-009	Repairs/Supp. (Town Hall)	\$10,000	\$5,288	\$10,000	\$10,000	\$0
10-4310-3512	431-010	Uniforms	\$3,000	\$3,900	\$3,650	\$5,000	\$1,350
10-4310-3301	431-011	Contractual	\$0	\$0	\$0	\$0	\$0
10-4310-3506	431-012	Miscellaneous	\$1,000	\$1,491	\$1,000	\$1,000	\$0
10-4310-3505	431-013	Housekeeping (Town Hall)	\$3,000	\$2,093	\$3,000	\$3,000	\$0
Public Works Total			\$312,250	\$312,490	\$370,650	\$420,050	\$49,400

FY22-23 APPROVED BUDGET

GENERAL FUND EXPENDITURES			2020-2021 Amended Budget	2020-2021 Actual Expenses	2021-2022 Amended Budget	2022-2023 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
<i>Cultural and Economic Development</i>							
10-4510-3401	451-001	Community Support: Donations	\$29,000	\$22,254	\$32,000	\$27,000	(\$5,000)
		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	Community Support: Public Safety	\$50,000	\$56,263	\$55,000	\$55,000	\$0
		New Market Fire and Rescue Dept	\$40,000				
		VA Dept of Fire Program Funds	\$15,000				
10-4510-3403	451-003	Economic Development	\$5,000	\$1,500	\$6,500	\$6,500	\$0
		RevUp	\$5,000				
		Web Hosting	\$1,500				
10-4510-3404	451-004	Town Wide Enhancement Projects	\$0	\$0	\$7,000	\$15,502	\$8,502
		Christmas Decorations	\$7,000				
		Upgrades to electric outlets on street light poles along Congress St.	\$15,502				
10-4510-3406	451-006	Marketing and Events	\$37,736	\$29,058	\$40,281	\$42,444	\$2,163
10-4510-3407	451-007	Crossroads Fest Music Series	\$7,670	\$7,614	\$11,830	\$9,670	(\$2,160)
10-4510-3408	451-008	Fairway 5K	\$1,860	\$1,034	\$1,800	\$1,860	\$60
10-4510-3409	451-009	Fireworks	\$10,000	\$4,500	\$10,000	\$10,000	\$0
		Fire Marshal, Permit, Facilities Agreement					
10-4510-3410	451-013	Mixed Delivery Grant Expenditures (CCLC)	\$115,000	\$88,686	\$43,707	\$0	(\$43,707)
		Cultural and Economic Development Total	\$256,266	\$210,910	\$208,118	\$167,976	(\$40,142)

FY22-23 APPROVED BUDGET

GENERAL FUND EXPENDITURES			2020-2021 Amended Budget	2020-2021 Actual Expenses	2021-2022 Amended Budget	2022-2023 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
<i>Parks and Recreation</i>							
10-4610-3102	461-001	Pool Salaries	\$21,000	\$18,153	\$36,000	\$31,500	(\$4,500)
10-4610-3201	461-002	Fringe Benefits FICA only	\$1,607	\$1,389	\$2,800	\$2,450	(\$350)
10-4610-3519	461-003	Park Utilities	\$3,500	\$2,957	\$3,500	\$3,500	\$0
10-4610-3516	461-004	Pool Expenses: Utilities	\$8,000	\$8,011	\$8,000	\$8,000	\$0
10-4610-3517	461-005	Pool Expenses: Concessions	\$5,200	\$5,059	\$5,200	\$5,200	\$0
10-4610-3608	461-006	Pool Expenses: Repairs and Supplies	\$5,500	\$7,289	\$5,500	\$5,500	\$0
10-4610-3518	461-007	Pool Expenses: Pool Chemicals	\$4,000	\$5,121	\$4,000	\$6,000	\$2,000
10-4610-3609	461-008	Park Supplies/Maintenance	\$12,200	\$16,044	\$12,200	\$15,000	\$2,800
10-4610-3604	461-010	Fuel	\$3,200	\$1,245	\$0	\$0	\$0
10-4610-3506	461-011	Miscellaneous	\$500	\$0	\$500	\$500	\$0
10-4610-3520	461-012	New Market Community Center Salaries	\$0	\$0	\$0	\$0	\$0
10-4610-3521	461-013	New Market Community Center Fringe Benefits	\$0	\$0	\$0	\$0	\$0
10-4610-3522	461-014	New Market Community Center Utilities	\$0	\$0	\$0	\$10,000	\$10,000
10-4610-3523	461-015	New Market Community Center Supplies/Maintenance	\$0	\$0	\$0	\$2,000	\$2,000
10-4610-3524	461-016	New Market Community Center Miscellaneous	\$0	\$0	\$0	\$500	\$500
Parks and Recreation Total			\$64,707	\$65,268	\$77,700	\$90,150	\$12,450

FY22-23 APPROVED BUDGET

GENERAL FUND EXPENDITURES			2020-2021 Amended Budget	2020-2021 Actual Expenses	2021-2022 Amended Budget	2022-2023 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
<i>Sanitation</i>							
10-4320-3701	432-003	Waste Collection (contractual) includes North Fork dumpster includes garbage containers	\$122,235	\$120,605	\$124,000	\$128,610	\$4,610
10-4320-3702	432-004	Miscellaneous (fuel surcharge)	\$1,000	\$0	\$1,000	\$1,000	\$0
10-4320-3703	432-005	Landfill Fees includes Maintenance & Rebel Park bulk dumpster	\$36,000	\$34,996	\$36,000	\$36,000	\$0
		Sanitation Total	\$159,235	\$155,601	\$161,000	\$165,610	\$4,610
<hr/>							
<i>American Rescue Plan Act (ARPA)</i>							
481-001		American Rescue Plan Act (ARPA) Expenses	\$0	\$0	\$1,168,762	\$1,544,279	\$375,517
		*East Lee Highway Sidewalk Construction	\$225,000				
		Chevrolet 2500 Pick 4WD (or equivalent) Replace #09	\$50,000				
		Kabota Skid Steer	\$61,000				
		Police Vehicle Purchase	\$50,000				
		In-car computer aided dispatch program	\$15,000				
		Re-seal asphalt lots	\$25,000				
		Light replacement Tennis & Basketball Courts	\$10,000				
		VAC Excavator Trailer (split between GF & WS)	\$32,500				
		Hydraulic Breaker	\$15,000				
		Facility Improvements (Excluding Pool)	\$13,500				
		Pool Improvements	\$20,000				
		New Market Community Center Improvements	\$300,000				
		Other future projects	\$752,279				

FISCAL YEAR 2023

GENERAL FUND

CAPITAL EXPENDITURES

FY22-23 APPROVED BUDGET

GENERAL FUND EXPENDITURES			2020-2021 Amended Budget	2020-2021 Actual Expenses	2021-2022 Amended Budget	2022-2023 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
<i>General Fund Capital Outlay</i>							
10-4960-3801	496-000	Administrative	\$8,245	\$8,245	\$99,000	\$70,000	(\$29,000)
		Town Office Parking Lot Maintenance	\$10,000				
		Town Administrative Vehicle	\$34,000				
		Wayfinding Signage	\$25,000				
		Website Redesign	\$20,000				
		LOVEWorks Project	\$15,000				
		Technology Reserve Fund	\$10,000				
10-4960-3802	496-001	Public Works	\$52,000	\$31,415	\$152,000	\$913,000	\$761,000
		New Maintenance Shop	\$700,000				
		Street Sweeper	\$120,000				
		Exmark Z-Mower	\$15,000				
		Replace Public Works Director's Ford Ranger	\$20,000				
		Tandem Dump Truck (used) Replace #6	\$60,000				
		Sidewalk Replacement and Construction	\$15,000				
		*East Lee Highway Sidewalk Construction	\$175,000				
		Work zone safety equipment	\$8,000				
		Trailer for mowers	\$6,500				
10-4960-3803	496-002	Public Safety	\$129,479	\$128,678	\$47,000	\$0	(\$47,000)
		Police Department Office Expansion Feasibility Study	\$20,000				
		Video Camera System (high traffic intersections)	\$10,000				
10-4960-3804	496-003	Engineering	\$25,000	\$0	\$25,000	\$25,000	\$0

FY22-23 APPROVED BUDGET

GENERAL FUND EXPENDITURES			2020-2021 Amended Budget	2020-2021 Actual Expenses	2021-2022 Amended Budget	2022-2023 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
10-4960-3805	496-005	Community Park Improvements	\$13,500	\$13,665	\$72,000	\$85,000	\$13,000
		Exercise & Playground	\$15,000				
		Mulch (Engineered Wood Fiber)	\$5,000				
		Rebel Park Maintenance Fund	\$10,000				
		Extension of Walking Trail	\$40,000				
		New Market Community Center Planning Study	\$75,000				
		Upgrades to electric service in Town Park	\$4,000				
10-4960-3806	496-006	Contingency	\$15,000	\$14,707	\$15,000	\$15,000	\$0
		Includes General Gov't and Parks					
10-4960-3812	496-012	Cultural and Economic Development	\$25,000	\$7,910	\$25,000	\$0	(\$25,000)
10-4960-3811	496-011	Community Park Improvements Carryover	\$0	\$8,481	\$0	\$0	\$0
10-4960-3814	496-015	Cultural and Economic Development Carryover	\$9,000	\$0	\$17,000	\$0	(\$17,000)
10-4960-3815	496-016	Transfer to WS Fund	\$100,000		\$100,000	\$0	(\$100,000)
	496-017	Public Works Carryover			\$20,000	\$0	(\$20,000)
		General Fund Capital Outlay Total	\$377,224	\$213,101	\$572,000	\$1,108,000	\$536,000
		Loan Payment on 20-Year Loan				\$72,000	\$72,000
		TOTAL GENERAL FUND EXPENDITURES	\$2,239,053	\$1,953,160	\$3,673,680	\$4,799,424	\$1,053,744
			(\$0)	\$61,354	\$0	\$0	(\$628,000)

FISCAL YEAR 2023
WATER/SEWER FUND
REVENUES

FY22-23 APPROVED BUDGET

WATER/SEWER ENTERPRISE FUND REVENUE			2020-2021 Amended Budget	2020-2021 Actual Revenues	2021-2022 Amended Budget	2022-2023 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
20-3910-2200	391-000	Water Service Billing	\$807,000	\$873,124	\$840,000	\$840,000	\$0
20-3910-2201	391-001	Sewer Service Billing	\$1,035,000	\$1,064,755	\$1,035,000	\$1,035,000	\$0
20-3920-2210	392-000	Water Connection Fees	\$4,000	\$8,000	\$4,000	\$4,000	\$0
20-3920-2211	392-001	Sewer Connection Fees	\$6,000	\$6,000	\$6,000	\$6,000	\$0
20-3930-2213	393-000	Connect/Reconnect Fees	\$4,000	\$5,458	\$4,000	\$4,000	\$0
	394-002	Cares Act Funding	\$814	\$815			\$0
	394-003	Cares Utility Relief		\$2,108			\$0
	394-004	American Rescue Plan Act (ARPA)				\$272,330	\$272,330
20-3970-2215	397-000	Penalties	\$10,000	\$10,101	\$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	\$1,030	\$1,545	\$1,545	\$0
20-3410-2102	395-002	Capital Reserve Funds	\$181,736	\$0	\$198,686	\$0	(\$198,686)
20-3960-2101	395-006	Transfer from General Fund	\$100,000	\$0	\$100,000	\$0	(\$100,000)
20-3150-2040	394-000	Interest on Savings	\$700	\$3,622	\$700	\$700	\$0
20-3960-2104	395-005	Loan Proceeds	\$4,000,000	\$0	\$4,000,000	\$4,000,000	\$0
		Water Tank, Land and Engineering					
		Short-Term Loan					\$0
TOTAL WATER/SEWER ENTERPRISE FUND REVENUE			\$6,150,795	\$1,975,012	\$6,199,931	\$6,173,575	(\$26,356)

-0.43%

FISCAL YEAR 2023
WATER/SEWER FUND
EXPENDITURES

FY22-23 APPROVED BUDGET

WATER/SEWER ENTERPRISE FUND EXPENSES			2020-2021	2020-2021	2021-2022	2022-2023	Changes
New Account	Old Account		Amended Budget	Actual Expenses	Amended Budget	Approved Budget	\$ Increase (Decrease)
Water Department							
20-7100-3101	710-001	Salaries	\$101,900	\$97,392	\$110,400	\$111,150	\$750
20-7100-3201	710-002	Fringe Benefits	\$45,800	\$59,562	\$46,100	\$52,700	\$6,600
		Payroll Taxes, Group Insurance, and Retirement					
20-7100-3522	710-003	Well System: Utilities	\$44,300	\$34,198	\$44,300	\$44,300	\$0
20-7100-3610	710-004	Well System: Repairs	\$5,000	\$3,326	\$5,000	\$5,000	\$0
20-7100-3523	710-005	Well System: Chemicals	\$2,900	\$833	\$2,900	\$7,000	\$4,100
		Chlorine gas and minimal liquid chlorine					
20-7100-3524	710-006	Water Treatment Plant Utilities	\$42,000	\$42,499	\$42,000	\$42,000	\$0
20-7100-3614	710-007	Water Meters	\$12,000	\$11,725	\$12,000	\$12,000	\$0
20-7100-3611	710-008	Treatment Plant Supplies and Materials	\$10,000	\$8,874	\$10,000	\$16,000	\$6,000
20-7100-3612	710-009	Distribution System Supplies and Materials	\$21,000	\$32,968	\$22,000	\$22,000	\$0
		Leak repair, valve replacement, hydrant repair					
20-7100-3603	710-010	Vehicle Repairs and Main.	\$3,000	\$2,940	\$3,000	\$3,000	\$0
20-7100-3604	710-011	Fuel	\$4,000	\$3,752	\$4,000	\$6,500	\$2,500
20-7100-3613	710-012	Water Treatment Plant Repairs and Maint	\$12,000	\$10,376	\$12,000	\$12,000	\$0
20-7100-3525	710-013	Water Testing (Lab)	\$4,000	\$6,330	\$6,000	\$6,000	\$0
20-7100-3526	710-014	Road Cuts and Repairs	\$10,000	\$7,951	\$10,000	\$15,000	\$5,000
20-7100-3512	710-015	Uniforms	\$1,000	\$2,091	\$1,200	\$1,200	\$0

FY22-23 APPROVED BUDGET

WATER/SEWER ENTERPRISE FUND EXPENSES			2020-2021 Amended Budget	2020-2021 Actual Expenses	2021-2022 Amended Budget	2022-2023 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
20-7100-3301	710-016	Outside Contracted Labor	\$9,000	\$5,381	\$9,000	\$9,000	\$0
20-7100-3506	710-017	Miscellaneous	\$1,000	\$1,002	\$1,000	\$1,000	\$0
20-7100-3527	710-018	Permits and Dues	\$4,000	\$3,648	\$4,000	\$4,000	\$0
		Office of drinking water, VRWA, DPOR					
		Water Department Total	\$332,900	\$334,846	\$344,900	\$369,850	\$24,950

FY22-23 APPROVED BUDGET

		WATER/SEWER ENTERPRISE FUND EXPENSES	2020-2021 Amended Budget	2020-2021 Actual Expenses	2021-2022 Amended Budget	2022-2023 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
		<i>Sewer Department</i>					
20-7300-3101	730-001	Salaries	\$80,500	\$82,419	\$88,500	\$88,650	\$150
20-7300-3201	730-002	Fringe Benefits	\$32,800	\$31,429	\$33,100	\$38,100	\$5,000
		Payroll Taxes, Group Insurance, and Retirement					
20-7300-3528	730-003	Lift Station(s) Utilities	\$25,000	\$22,675	\$25,000	\$25,000	\$0
		(4) lift stations					
20-7300-3529	730-004	North Fork Pump Station Utilities	\$25,000	\$23,273	\$25,000	\$25,000	\$0
20-7300-3616	730-005	Collection System Supplies, Materials and Repairs	\$10,000	\$12,776	\$10,000	\$12,000	\$2,000
20-7300-3617	730-007	Lift Station(s) Repairs and Supplies	\$4,500	\$4,146	\$4,500	\$5,000	\$500
20-7300-3525	730-010	Water Tests (Lab)	\$125	\$0	\$125	\$250	\$125
20-7300-3512	730-012	Uniforms	\$500	\$377	\$500	\$500	\$0
20-7300-3603	730-013	Vehicle Repair & Maint	\$2,000	\$1,697	\$2,000	\$2,000	\$0
20-7300-3604	730-014	Fuel	\$500	\$0	\$500	\$500	\$0
20-7300-3506	730-015	Miscellaneous	\$1,000	\$391	\$1,000	\$1,000	\$0
20-7300-3527	730-016	Permits and Dues	\$500	\$80	\$500	\$500	\$0
20-7300-3530	730-017	Broadway Treatment Costs	\$400,000	\$412,748	\$400,000	\$400,000	\$0
		Sewer Department Total	\$582,425	\$592,011	\$590,725	\$598,500	\$7,775

FY22-23 APPROVED BUDGET

WATER/SEWER ENTERPRISE FUND EXPENSES				2020-2021 Amended Budget	2020-2021 Actual Expenses	2021-2022 Amended Budget	2022-2023 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account							
<i>Water/Sewer Administration</i>								
20-7500-3101	750-001	Salaries		\$156,900	\$140,768	\$188,600	\$201,800	\$13,200
20-7500-3102	750-000	Part Time Salaries		\$7,300	\$6,683	\$12,500	\$11,000	(\$1,500)
20-7500-3201	750-002	Fringe Benefits		\$71,300	\$96,204	\$80,300	\$92,300	\$12,000
		Payroll Taxes, Group Insurance, Retirement, and Mileage						
20-7500-3502	750-003	Attorney Fees		\$21,186	\$16,119	\$24,186	\$25,000	\$814
20-7500-3503	750-004	Audit Fees		\$11,150	\$11,150	\$11,750	\$12,375	\$625
20-7500-3601	750-005	Office Supplies		\$3,620	\$3,083	\$3,620	\$4,000	\$380
20-7500-3509	750-006	Postage		\$7,000	\$7,243	\$7,000	\$7,500	\$500
20-7500-3520	750-007	VRSA Insurance		\$35,100	\$32,667	\$35,100	\$39,500	\$4,400
		includes workman's comp.						
20-7500-3504	750-008	Continuing Education		\$2,500	\$2,971	\$2,500	\$2,500	\$0
20-7500-3301	750-009	Contractual Services		\$20,000	\$18,094	\$21,200	\$21,200	\$0
20-7500-3506	750-010	Miscellaneous		\$700	\$0	\$700	\$700	\$0
20-7500-3507	750-014	Bank Fees		\$7,500	\$6,549	\$7,500	\$8,000	\$500
20-7550-3502	755-003-012	Cares Act - Expenses		\$814	\$814	\$0	\$0	\$0
Water/Sewer Administration Total				\$345,070	\$342,345	\$394,956	\$425,875	\$30,919

FY22-23 APPROVED BUDGET

New Account	Old Account	WATER/SEWER ENTERPRISE FUND EXPENSES	2020-2021 Amended Budget	2020-2021 Actual Expenses	2021-2022 Amended Budget	2022-2023 Approved Budget	Changes \$ Increase (Decrease)
		<i>American Rescue Plan Act (ARPA)</i>					
	755-000	American Rescue Plan Act (ARPA) Expenses				\$272,330	\$272,330
		Distribution System Maintenance	\$100,000				
		Collection System improvements	\$100,000				
		Pump Station Pump Re-build (North Fork)	\$16,700				
		Force Main air release valve and shut off valve replacement	\$50,000				
		VAC Excavator Trailer (split between GF & WS)	\$5,630				
<hr/>							
		<i>Water/Sewer Debt Service (Principal & Interest)</i>					
20-7600-3903	760-003	VWSRF (Water Plant)	\$272,500	\$272,386	\$136,200	\$0	(\$136,200)
		Through October 2021					
20-7600-3906	760-006	RLF Force Main/Pump station and I&I Project	\$126,000	\$125,677	\$126,000	\$126,000	\$0
		Through November 2030					
20-7600-3907	760-011	VRA Gen Oblign seriew 2019B refund of VRA 2009	\$146,900	\$146,888	\$147,150	\$147,150	\$0
		Through April 2030					
20-7600-3908	760-012	Water Storage Tank Loan	\$0	\$0	\$0	\$0	\$0
		Water/Sewer Debt Service Total	\$545,400	\$544,950	\$409,350	\$273,150	(\$136,200)

FISCAL YEAR 2023
WATER/SEWER FUND
CAPITAL EXPENDITURES

FY22-23 APPROVED BUDGET

WATER/SEWER ENTERPRISE FUND EXPENSES				2020-2021 Amended Budget	2020-2021 Actual Expenses	2021-2022 Amended Budget	2022-2023 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account							
Water/Sewer Capital Outlay								
20-7710-3807	771-000	Water Department		\$4,119,000	\$23,597	\$4,145,000	\$4,126,870	(\$18,130)
		Valve/meter/hydrant replacement	\$15,000					
		New Water Storage Tank - Engineering/Construction	\$4,000,000					
		Water Filter Membrand and Gasket Replacement(Restricted Fund)	\$25,000					
		Raw and Finish Tank Cleaning and Painting	\$50,000					
		Replace Public Works Director's Ford Ranger (Half)	\$20,000					
		Replace raw flowmeter at Water Plant	\$10,000					
		Convert Meters to Ecoder radio-reads	\$400,000					
		VAC Excavator Trailer (split between GF & WS)	\$26,870					
20-7710-3808	771-001	Sewer Department		\$81,000	\$24,758	\$95,000	\$62,000	(\$33,000)
		Collection System Improvements (moved \$100,000 to ARPA)	\$100,000					
		Add Backup Pump to Stirewalt Pump Station	\$62,000					
20-7710-3809	771-006	Civil Engineering		\$25,000	\$18,864	\$25,000	\$25,000	\$0
		engineering service for water tower						
20-7710-3810	771-007	Water Contingency		\$10,000	\$177	\$10,000	\$10,000	\$0
20-7710-3811	771-008	Sewer Contingency		\$10,000	\$9,785	\$10,000	\$10,000	\$0
20-7710-3814	771-011	Infrastructure Improvement		\$100,000	\$0	\$100,000	\$0	(\$100,000)
	771-014 & 01	Water/Sewer Department Carryover				\$75,000		(\$75,000)
		Water/Sewer Capital Outlay Total		\$4,345,000	\$77,181	\$4,460,000	\$4,233,870	(\$226,130)
TOTAL WATER/SEWER ENTERPRISE FUND EXPENSES				\$6,150,795	\$1,891,334	\$6,199,931	\$6,173,575	(\$26,356)
				\$0	\$83,679	\$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

- \$18.00 monthly for customers not using a dumpster
- \$2.00 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

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

FISCAL YEAR 2021

BALANCE SHEET

TOWN OF NEW MARKET
GENERAL FUND
BALANCE SHEET
AS OF JUNE 30, 2021

ASSETS

Account		
CASH		
101-000	CASH ON HAND	\$400.00
102-002	CASH - PRIMIS	\$120,776.53
102-003	CASH - PRIMIS MONEY MARKET	\$2,291,711.71
102-004	CASH - SUNTRUST MONEY MARKET	\$50,003.20
105-000	MUNC BLDG PERPETUAL FUND	\$102,682.16
106-000	PARK SAVINGS ACCOUNT	\$1,515.64
TOTAL CASH		\$2,567,089.24
OTHER ASSETS		
107-000	TAXES RECEIVABLE	\$248,475.42
107-001	ALLOWANCE FOR UNCOLLECT TAXES	(\$20,536.70)
115-000	ACCOUNTS RECEIVABLE	\$270,005.64
115-001	ALLOWANCE FOR UNCOLLECT TRASH	(\$4,776.15)
118-000	PREPAID EXPENSES	\$29,377.43
119-000	ADVANCE TO WATER/SEWER FUND	\$177,508.00
TOTAL OTHER ASSETS		\$700,053.64
TOTAL ASSETS		\$3,267,142.88

LIABILITIES & SURPLUS / DEFICIT

LIABILITIES		
201-000	ACCOUNTS PAYABLE	\$114,305.62
205-002	DEFERRED PROPERTY TAXES	\$237,396.38
205-005	MISC PAYROLL WITHHOLDINGS	(\$60.72)
205-007	UNEARNED REVENUE - CROSSROADS FEST	\$5,665.00
205-008	UNEARNED REVENUE - FAIRWAY 5K	\$876.99
205-009	UNEARNED REVENUE - PARK EQUIPMENT	\$4,500.00
205-011	UNEARNED REVENUE - MISC TRANS	\$110.82
205-012	UNEARNED REVENUE - ARPA FUNDS	\$1,168,762.00
205-000	INSURANCE WITHHOLDING	(\$13.56)
211-000	TAXES - PREPAYS	\$346.07
TOTAL LIABILITIES		\$1,531,888.60
SURPLUS / DEFICIT		
251-000	GENERAL FUND BALANCE	\$1,683,254.28
252-001	RESERVE FOR FUTURE CAP PROJECT	\$52,000.00
TOTAL SURPLUS / DEFICIT		\$1,735,254.28
TOTAL LIABILITIES AND SURPLUS		\$3,267,142.88

TOWN OF NEW MARKET
WATER / SEWER ENTERPRISE FUND
BALANCE SHEET
AS OF JUNE 30, 2021

ASSETS

Account		
CASH		
141-000	CASH ON HAND	\$300.00
142-002	CASH - SONABANK	\$90,087.20
142-003	CASH - SONABANK MONEY MARKET	<u>\$407,230.72</u>
TOTAL CASH		\$497,617.92
OTHER ASSETS		
147-000	WATER & SEWER RENTS RECEIVABLE	\$309,687.17
147-001	ALLOWANCE FOR UNCOLLECT A/R	(\$64,559.75)
155-000	ACCOUNTS RECEIVABLE	\$8,670.79
158-000	PREPAID EXPENSES	\$23,572.24
159-001	BROADWAY WWTP PROJECT	\$2,250,000.00
159-002	LAND	\$509,246.83
159-000	PIPELINE AND PUMPSTATION	\$5,099,901.74
160-000	OFFICE EQUIPMENT	\$51,882.46
161-001	WATER & SEWER LINE EQUIPMENT	\$132,247.54
161-002	WATER & SEWER LINE EQUIP A/D	(\$127,039.54)
161-000	WATER & SEWER LINES	\$5,250,269.80
162-001	WELL EQUIPMENT	\$68,137.40
162-002	WELL EQUIPMENT A/D	(\$61,311.70)
162-000	WELLS & EQUIPMENT	\$534,229.29
163-000	WATER STORAGE TANK	\$141,727.25
164-000	FILTRATION PLANT	\$2,992,218.92
165-001	CONSTRUCTION IN PROGRESS	\$76,473.25
165-000	SEWAGE DISPOSAL PLANT	\$3,273,868.27
166-000	TRUCKS	\$105,497.96
167-001	ACCUM DEP - WATER & SEWER LINE	(\$2,479,147.47)
167-002	ACCUM DEP - WELL & EQUIP	(\$321,577.73)
167-003	ACCUM DEP - WATER TANK	(\$139,010.52)
167-004	ACCUM DEP - FILTER PLANT	(\$1,383,633.01)
167-005	ACCUM DEP - SEWER DISPOSAL PLT	(\$2,425,115.39)
167-006	ACCUM DEP - EQUIPMENT, TRUCKS	(\$99,245.53)
167-007	ACCUM DEP - OFFICE EQUIPMENT	(\$47,142.90)
167-008	ACCUM DEP - PIPELINE & PUMPSTATION	(\$1,020,573.29)
167-009	ACCUMULATED AMORTIZATION	(\$642,857.97)
169-000	DEFERRED OUTFLOW OF RESOURCES	\$185,902.00
170-000	DEFERRED OUTFLOWS - GLI	<u>\$5,567.00</u>
TOTAL OTHER ASSETS		\$12,207,885.11
TOTAL ASSETS		<u>\$12,705,503.03</u>

TOWN OF NEW MARKET
WATER / SEWER ENTERPRISE FUND
BALANCE SHEET
AS OF JUNE 30, 2021

LIABILITIES & SURPLUS / DEFICIT

Account		
LIABILITIES		
241-003	A/P COMP ABSENSES	\$28,629.88
241-000	ACCOUNTS PAYABLE	\$63,748.22
242-000	WATER & SEWER DEPOSITS PAYABLE	\$35,532.50
248-000	ACCRUED INTEREST PAYABLE	\$14,651.67
249-000	DUE TO GENERAL FUND	\$177,508.00
250-003	2019 VRA LOAN PAYABLE	\$1,065,000.00
250-004	BOND PREMIUM (2019 VRA BOND)	\$213,862.23
250-005	DEFERRED AMOUNT OF REFUNDING	\$60,075.75
251-002	2009 REVOLVING LOAN PAYABLE	\$1,193,927.84
251-000	LOAN PAYABLE - VRA	\$134,180.37
253-000	OPEB LIABILITY - GLI	\$23,920.00
255-000	VRS NET PENSION LIABILITY	\$399,623.00
256-000	DEFERRED INFLOW OF RESOURCES	\$17,576.00
257-000	DEFERRED INFLOWS - GLI	\$822.00
TOTAL LIABILITIES		\$3,429,057.46
SURPLUS / DEFICIT		
281-000	WATER & SEWER FUND BALANCE	\$9,226,445.57
281-001	RESERVE FOR FUTURE CAP PROJECT	\$50,000.00
TOTAL SURPLUS / DEFICIT		\$9,276,445.57
TOTAL LIABILITIES AND SURPLUS		\$12,705,503.03