

## BUDGET SUMMARY

### FY 2016-2017

	<i>Operating</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Total Exp</i>	<i>Total Revenue</i>
<b>General Fund</b>	\$1,375,700	\$0	\$160,550	\$1,536,250	\$1,536,250
<b>Water/Sewer Fund</b>	\$1,175,700	\$565,200	\$142,700	\$1,883,600	\$1,883,600
				\$3,419,850	\$3,419,850

### FY 2017-2018

	<i>Operating</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Total Exp</i>	<i>Total Revenue</i>
<b>General Fund</b>	\$1,381,225		\$112,000	\$1,493,225	\$1,493,225
<b>Water/Sewer Fund</b>	\$1,137,650	\$565,700	\$176,000	\$1,879,350	\$1,879,350
				\$3,372,575	\$3,372,575

**FY 2018 Budget Summary Notes:**

The FY 18 budget is approximately 1% less than the previous year's annual budget. This is largely attributed to a decrease in general fund capital project expenditures.

No new debt has been incurred in the FY 18 budget. The general fund remains debt free while the water/sewer enterprise fund has an annual debt repayment of \$565,700.

The FY 18 budget proposes a 2% increase in water charges and a 2% increase in sewer charges. There is also a modest increase in the Community Park Shelter Rental Fees. No other taxes, fees or levies are proposed to be increased.

The FY 18 budget proposes no increases in full or part time staffing. A 2.5% pool of salaries has been set aside for distribution.

GENERAL FUND REVENUE			2015-2016	2015-2016	2016-2017	2017-2018	Changes
New	Old		Amended	Actual	Adopted	Adopted	\$ Increase
Account	Account		Budget	Revenue	Budget	Budget	(Decrease)
<b>General Property Taxes</b>							
10-3110-2001	311-001	Real Estate Tax	\$222,000	\$228,334	\$237,000	\$237,000	\$0
10-3110-2002	311-002	Personal Property Tax	\$110,000	\$115,641	\$110,000	\$110,000	\$0
10-3110-2003	319-000	Penalties and Interest	\$5,000	\$4,423	\$5,000	\$5,000	\$0
<b>General Property Taxes Total</b>			<b>\$337,000</b>	<b>\$348,399</b>	<b>\$352,000</b>	<b>\$352,000</b>	<b>\$0</b>
<b>Other Local Taxes</b>							
10-3120-2017	365-000	Meals Tax	\$350,550	\$365,506	\$350,550	\$355,550	\$5,000
10-3120-2016	365-001	Transient Occupancy Tax	\$106,000	\$110,843	\$106,000	\$110,000	\$4,000
10-3120-2014	335-013	Bank Stock Tax	\$60,000	\$57,308	\$50,000	\$50,000	\$0
10-3120-2011	316-000	Utilities Tax	\$102,000	\$97,274	\$102,000	\$102,000	\$0
10-3120-2012	321-000	Business and Professional	\$50,000	\$51,384	\$50,000	\$50,000	\$0
10-3120-2013	322-000	Motor Vehicle	\$40,000	\$39,736	\$40,000	\$40,000	\$0
10-3120-2015	323-000	Cigarette Tax	\$86,000	\$81,570	\$86,000	\$86,000	\$0
<b>Other Local Taxes Total</b>			<b>\$794,550</b>	<b>\$803,621</b>	<b>\$784,550</b>	<b>\$793,550</b>	<b>\$9,000</b>
10-3130-2020	368-000	<b>Zoning and Subdivision Fees</b>	\$1,500	\$775	\$1,500	\$1,500	\$0
<b>Zoning and Subdivision Fees Total</b>			<b>\$1,500</b>	<b>\$775</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	\$100,000	\$93,007	\$100,000	\$100,000	\$0
10-3220-2074	335-006	Rolling Stock Tax	\$0	\$0	\$0	\$0	\$0
10-3240-2080	335-014	Police Dept. Assistance	\$42,000	\$42,812	\$42,000	\$42,000	\$0
10-3240-2081	335-017	Fire Program Funds	\$10,000	\$10,000	\$10,000	\$10,000	\$0
10-3240-2082	335-019	VDOT Snow Removal Contractual Funds	\$5,000	\$20,115	\$5,000	\$5,000	\$0
10-3220-2072	335-020	Auto Rental Tax	\$0	\$3,787	\$0	\$3,000	\$3,000
10-3240-2085	335-021	Local Law Enforcement Block Grant	\$0	\$703	\$0	\$0	\$0
10-3330-2090	335-024	DMV Grant	\$6,000	\$3,573	\$6,700	\$6,700	\$0
10-3180-2062	335-025	Police Donations	\$0	\$1,085	\$0	\$0	\$0
10-3240-2084	335-031	Va Commission for the Arts Support Grant	\$1,000	\$1,000	\$1,000	\$1,000	\$0
<b>Intergovernmental Revenue Total</b>			<b>\$164,000</b>	<b>\$176,081</b>	<b>\$164,700</b>	<b>\$167,700</b>	<b>\$3,000</b>

		<b>GENERAL FUND REVENUE</b>					
New Account	Old Account		<b>2015-2016 Amended Budget</b>	<b>2015-2016 Actual Revenue</b>	<b>2016-2017 Adopted Budget</b>	<b>2017-2018 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
10-3140-2030	351-001	<b>Fines and Forfeitures</b>	\$25,000	\$14,041	\$20,000	\$20,000	\$0
		<b>Fines and Forfeitures Total</b>	<b>\$25,000</b>	<b>\$14,041</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>
		<b>Asset Revenue</b>					
10-3150-2040	361-000	Interest on Savings	\$500	\$700	\$500	\$2,000	\$1,500
10-3150-2041	361-001	Municipal Bldg Acct. Interest	\$1,000	\$477	\$500	\$500	\$0
10-3180-2060	363-000	Miscellaneous Revenue	\$2,500	\$5,550	\$2,500	\$2,500	\$0
10-3410-2102	363-002	Capital Reserves	\$19,700	\$0	\$80,000	\$22,850	(\$57,150)
		<b>Asset Revenue Total</b>	<b>\$23,700</b>	<b>\$6,728</b>	<b>\$83,500</b>	<b>\$27,850</b>	<b>(\$55,650)</b>
		<b>Sanitation</b>					
10-3160-2050	351-004	Garbage Fees	\$95,500	\$96,935	\$95,500	\$95,500	\$0
		<b>Sanitation Total</b>	<b>\$95,500</b>	<b>\$96,935</b>	<b>\$95,500</b>	<b>\$95,500</b>	<b>\$0</b>
10-3180-2061	370-001	<b>Miscellaneous (Park)</b>	\$1,500	\$726	\$1,500	\$1,500	\$0
		<b>Miscellaneous (Park) Total</b>	<b>\$1,500</b>	<b>\$726</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>
10-3160-2052	384-000	<b>Pool</b>	\$30,000	\$32,222	\$30,000	\$30,000	\$0
		Pool Parties					
		Swimming Pool Admissions					
		Swimming Pool Season Passes					
		Concession Stand Sales					
		<b>Pool Total</b>	<b>\$30,000</b>	<b>\$32,222</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>
10-3160-2051	390-000	<b>User Fees</b>	\$3,000	\$3,400	\$3,000	\$3,625	\$625
		Shelter Reservations \$3,000					
		<b>User Fees Total</b>	<b>\$3,000</b>	<b>\$3,400</b>	<b>\$3,000</b>	<b>\$3,625</b>	<b>\$625</b>

		<b>GENERAL FUND REVENUE</b>					
New Account	Old Account		<b>2015-2016 Amended Budget</b>	<b>2015-2016 Actual Revenue</b>	<b>2016-2017 Adopted Budget</b>	<b>2017-2018 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
		<b>Marketing and Events</b>					
10-3180-2063	392-000	Marketing and Events		\$502			
10-3180-2064	392-001	Crossroads Fest Music Series		\$2,923			
		<b>Marketing and Events Total</b>		<b>\$3,425</b>			
		<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$1,475,750</b>	<b>\$1,486,352</b>	<b>\$1,536,250</b>	<b>\$1,493,225</b>	<b>(\$43,025)</b>

GENERAL FUND EXPENDITURES			2015-2016	2015-2016	2016-2017	2017-2018	Changes
New	Old		Amended	Actual	Adopted	Adopted	\$ Increase
Account	Account		Budget	Expenditures	Budget	Budget	(Decrease)
<i>General Government</i>							
10-4130-3104	413-001	Town Council/Plan Comm. Salaries	\$17,300	\$16,466	\$17,300	\$17,300	\$0
10-4130-3101	413-002	Administrative Salaries	\$100,250	\$100,330	\$101,800	\$102,600	\$800
10-4130-3201	413-003	Fringe Benefits	\$40,000	\$39,651	\$40,600	\$41,650	\$1,050
		Payroll Taxes, Health Insurance, Retirement, and Mileage					
10-4130-3504	413-004	Continuing Education	\$7,000	\$3,972	\$7,000	\$5,000	(\$2,000)
10-4130-3511	413-007	Shenandoah Co. Tourism Council	\$21,250	\$22,169	\$21,250	\$22,000	\$750
10-4130-3510	413-009	Printing/Binding/Stationary	\$4,700	\$5,157	\$5,000	\$5,225	\$225
10-4130-3501	413-010	Advertising	\$4,000	\$1,673	\$4,000	\$4,000	\$0
10-4130-3506	413-011	Miscellaneous	\$2,200	\$1,560	\$2,200	\$2,200	\$0
10-4130-3520	413-012	VML Insurance	\$35,000	\$35,575	\$35,000	\$37,000	\$2,000
		incl. worker's comp & gen liab. gen gov't and parks					
10-4130-3521	413-013	Town Council Elections	\$0	\$2,099	\$0	\$0	\$0
<b>General Government Total</b>			<b>\$231,700</b>	<b>\$228,650</b>	<b>\$234,150</b>	<b>\$236,975</b>	<b>\$2,825</b>

GENERAL FUND EXPENDITURES		2015-2016 Amended Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2017-2018 Adopted Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
<i>Financial Administration</i>							
10-4150-3101	415-001	<b>Salaries</b>	\$70,200	\$71,068	\$71,550	\$73,300	\$1,750
10-4150-3102	415-000	<b>Part Time Salaries</b>	\$0	\$0	\$0	\$0	\$0
10-4150-3201	415-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$23,200	\$22,189	\$23,400	\$24,050	\$650
10-4150-3502	415-003	<b>Attorneys Fees</b>	\$17,000	\$22,349	\$17,000	\$20,000	\$3,000
10-4150-3503	415-004	<b>Audit Fees</b>	\$10,800	\$9,525	\$10,800	\$10,000	(\$800)
10-4150-3513	415-005	<b>Utilities (town hall)</b>	\$16,000	\$14,694	\$16,000	\$16,000	\$0
10-4150-3301	415-006	<b>Contractual Services</b>	\$15,150	\$13,574	\$12,150	\$14,000	\$1,850
10-4150-3508	415-007	<b>Newsletter</b>	\$7,000	\$7,246	\$7,000	\$7,200	\$200
10-4150-3509	415-008	<b>Postage</b>	\$4,250	\$3,000	\$4,250	\$4,250	\$0
10-4150-3601	415-010	<b>Office Supplies</b>	\$3,500	\$1,603	\$3,500	\$3,500	\$0
10-4150-3506	415-011	<b>Miscellaneous</b>	\$1,000	\$1,847	\$1,000	\$1,000	\$0
10-4150-3507	415-029	<b>Bank Fees</b>	\$8,000	\$6,746	\$8,000	\$6,000	(\$2,000)
<b>Financial Administration Total</b>			<b>\$176,100</b>	<b>\$173,840</b>	<b>\$174,650</b>	<b>\$179,300</b>	<b>\$4,650</b>

GENERAL FUND EXPENDITURES		2015-2016 Amended Budget	2015-2016 Actual Expenditures	2016-2017 Adopted Budget	2017-2018 Adopted Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
<i>Public Safety</i>							
10-4210-3101	421-001	Salaries	\$248,700	\$273,633	\$254,000	\$263,500	\$9,500
10-4210-3102	421-000	Part Time Salaries	\$6,500	\$4,099	\$6,500	\$6,500	\$0
10-4210-3201	421-002	Fringe Benefits Payroll Taxes, Group Insurance, and Retirement	\$85,000	\$77,391	\$86,700	\$82,000	(\$4,700)
10-4210-3514	421-003	Communications	\$2,500	\$3,464	\$2,500	\$3,500	\$1,000
10-4210-3603	421-004	Auto Repair	\$5,500	\$5,897	\$5,500	\$4,500	(\$1,000)
10-4210-3604	421-005	Fuel	\$20,000	\$6,262	\$20,000	\$18,000	(\$2,000)
10-4210-3504	421-006	Continuing Education Includes annual dues for the regional training academy	\$6,600	\$4,215	\$6,600	\$8,000	\$1,400
10-4210-3602	421-007	Supplies/ Materials/ Evidence	\$6,500	\$5,390	\$6,500	\$8,000	\$1,500
10-4210-3521	421-008	Liability Insurance	\$2,000	\$1,316	\$2,000	\$0	(\$2,000)
10-4210-3512	421-009	Uniforms	\$5,000	\$4,524	\$5,000	\$5,000	\$0
10-4210-3506	421-010	Miscellaneous	\$2,000	\$1,419	\$2,000	\$2,000	\$0
10-4210-3531	421-011	Technology	\$14,000	\$12,769	\$14,000	\$16,000	\$2,000
10-4210-3103	421-024	DMV Expenditures (overtime and equipment)	\$6,000	\$3,179	\$6,700	\$6,700	\$0
10-4210-3507	421-025	Police Donations - Expenditures	\$0	\$232	\$0	\$0	\$0
		<b>Public Safety Total</b>	<b>\$410,300</b>	<b>\$403,791</b>	<b>\$418,000</b>	<b>\$423,700</b>	<b>\$5,700</b>

		<b>GENERAL FUND EXPENDITURES</b>					
New Account	Old Account		<b>2015-2016 Amended Budget</b>	<b>2015-2016 Actual Expenditures</b>	<b>2016-2017 Adopted Budget</b>	<b>2017-2018 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
		<i>Public Works</i>					
10-4310-3101	431-001	<b>Salaries</b>	\$170,500	\$176,118	\$139,100	\$140,150	\$1,050
10-4310-3102	431-000	<b>Part Time Salaries</b>	\$6,000	\$5,765	\$6,000	\$6,000	\$0
10-4310-3201	431-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$64,500	\$64,545	\$52,300	\$54,300	\$2,000
10-4310-3603	431-003	<b>Mechanical</b> Trucks, Tractors, Mowers	\$5,000	\$7,372	\$5,000	\$5,000	\$0
10-4310-3604	431-004	<b>Fuel Expenses</b>	\$12,000	\$6,860	\$12,000	\$12,000	\$0
10-4310-3605	431-005	<b>Snow Removal</b>	\$2,500	\$4,139	\$2,500	\$2,500	\$0
10-4310-3513	431-006	<b>Utilities</b> Phone System (maint.) Maintenance Bldg Utilities	\$9,000	\$9,960	\$10,500	\$10,500	\$0
10-4310-3515	431-007	<b>Street Lights</b>	\$26,000	\$23,858	\$26,000	\$26,000	\$0
10-4310-3606	431-008	<b>Repairs/Supp. (Gen. Maint.)</b>	\$9,000	\$3,649	\$9,000	\$9,000	\$0
10-4310-3607	431-009	<b>Repairs/Supp. (Town Hall)</b>	\$7,000	\$6,796	\$7,000	\$7,000	\$0
10-4310-3512	431-010	<b>Uniforms</b>	\$2,500	\$2,461	\$2,500	\$3,000	\$500
10-4310-3301	431-011	<b>Contractual</b>	\$4,450	\$4,025	\$4,450	\$4,450	\$0
10-4310-3506	431-012	<b>Miscellaneous</b>	\$1,000	\$961	\$1,000	\$1,000	\$0
10-4310-3505	431-013	<b>Housekeeping (Town Hall)</b>	\$3,000	\$2,880	\$3,000	\$3,000	\$0
		<b>Public Works Total</b>	<b>\$322,450</b>	<b>\$319,389</b>	<b>\$280,350</b>	<b>\$283,900</b>	<b>\$3,550</b>

GENERAL FUND EXPENDITURES			2015-2016	2015-2016	2016-2017	2017-2018	Changes
New	Old		Amended	Actual	Adopted	Adopted	\$ Increase
Account	Account		Budget	Expenditures	Budget	Budget	(Decrease)
<i>Cultural and Economic Development</i>							
10-4510-3401	451-001	<b>Community Support: Donations</b>	\$27,000	\$23,005	\$27,000	\$27,000	\$0
		Façade Enhancement Grant-\$5,000					
		New Market Area Library \$12,000					
		Community Center \$5,000					
		New Market Rebels Baseball \$3,000					
		Va Comm for the Arts Local Challenge Grant \$2,000					
10-4510-3402	451-002	<b>Community Support: Public Safety</b>	\$50,000	\$50,000	\$50,000	\$50,000	\$0
		New Market Fire and Rescue Dept \$40,000					
		VA Dept of Fire Program Funds \$10,000					
10-4510-3403	451-003	<b>Economic Development</b>	\$5,000	\$4,351	\$5,000	\$5,000	\$0
10-4510-3404	451-004	<b>Town Wide Enhancement Projects</b>	\$10,000	\$7,938	\$10,000	\$10,000	\$0
10-4510-3406	451-005	<b>Events and Marketing Director</b>	\$0	\$0	\$0	\$0	\$0
		transferred to General Government					
10-4510-3406	451-006	<b>Marketing and Events</b>	\$7,500	\$6,824	\$9,750	\$9,750	\$0
10-4510-3407	451-007	<b>Crossroads Fest Music Series</b>	\$0	\$2,923	\$0	\$0	\$0
<b>Cultural and Economic Development Total</b>			<b>\$99,500</b>	<b>\$95,041</b>	<b>\$101,750</b>	<b>\$101,750</b>	<b>\$0</b>

GENERAL FUND EXPENDITURES		2015-2016	2015-2016	2016-2017	2017-2018	Changes	
New Account	Old Account	Amended Budget	Actual Expenditures	Adopted Budget	Adopted Budget	\$ Increase (Decrease)	
<i>Parks and Recreation</i>							
10-4610-3102	461-001	Pool Salaries	\$25,000	\$23,575	\$25,000	\$25,000	\$0
10-4610-3201	461-002	Fringe Benefits FICA only	\$2,000	\$1,773	\$2,000	\$2,000	\$0
10-4610-3519	461-003	Park Utilities	\$3,000	\$2,781	\$3,000	\$3,000	\$0
10-4610-3516	461-004	Pool Expenses: Utilities	\$6,250	\$5,573	\$6,250	\$6,250	\$0
10-4610-3517	461-005	Pool Expenses: Concessions	\$4,000	\$5,119	\$4,000	\$4,000	\$0
10-4610-3608	461-006	Pool Expenses: Repairs and Supplies	\$5,000	\$6,337	\$5,000	\$5,000	\$0
10-4610-3518	461-007	Pool Expenses: Pool Chemicals	\$2,750	\$3,647	\$2,750	\$2,750	\$0
10-4610-3609	461-008	Park Supplies	\$6,100	\$4,580	\$6,100	\$6,100	\$0
10-4610-3609	461-009	Park Maintenance	\$5,400	\$5,070	\$5,400	\$5,400	\$0
10-4610-3604	461-010	Fuel	\$2,600	\$1,529	\$2,600	\$2,600	\$0
10-4610-3506	461-011	Miscellaneous	\$500	\$102	\$500	\$500	\$0
		<b>Parks and Recreation Total</b>	<b>\$62,600</b>	<b>\$60,086</b>	<b>\$62,600</b>	<b>\$62,600</b>	<b>\$0</b>

GENERAL FUND EXPENDITURES			2015-2016	2015-2016	2016-2017	2017-2018	Changes
New	Old		Amended	Actual	Adopted	Adopted	\$ Increase
Account	Account		Budget	Expenditures	Budget	Budget	(Decrease)
		<i>Sanitation</i>					
10-4320-3701	432-003	<b>Waste Collection (contractual)</b>	\$72,100	\$52,358	\$73,200	\$62,000	(\$11,200)
10-4320-3702	432-004	<b>Miscellaneous (fuel surcharge)</b>	\$1,000	\$0	\$1,000	\$1,000	\$0
10-4320-3703	432-005	<b>Landfill Fees</b>	\$30,000	\$26,575	\$30,000	\$30,000	\$0
		<b>Sanitation Total</b>	<b>\$103,100</b>	<b>\$78,934</b>	<b>\$104,200</b>	<b>\$93,000</b>	<b>(\$11,200)</b>

GENERAL FUND EXPENDITURES			2015-2016	2015-2016	2016-2017	2017-2018	Changes
New Account	Old Account		Amended Budget	Actual Expenditures	Adopted Budget	Adopted Budget	\$ Increase (Decrease)
<i>General Fund Capital Outlay</i>							
10-4960-3801	496-000	Administrative	\$0	\$0	\$0	\$15,000	\$15,000
10-4960-3802	496-001	Public Works	\$0	\$0	\$57,000	\$15,000	(\$42,000)
10-4960-3803	496-002	Public Safety	\$20,000	\$0	\$21,800	\$22,000	\$200
10-4960-3804	496-003	Engineering	\$5,000	\$0	\$5,000	\$5,000	\$0
10-4960-3805	496-005	Community Park Improvements	\$12,000	\$12,000	\$41,000	\$15,000	(\$26,000)
10-4960-3806	496-006	Contingency Includes General Gov't and Parks	\$23,000	\$20,747	\$19,750	\$15,000	(\$4,750)
10-4960-3809	496-009	Website Redevelopment Carryover	\$0	\$0	\$0	\$0	\$0
10-4960-3810	496-010	Financial Software Replacement Carryover	\$0	\$563	\$0	\$0	\$0
10-4960-3811	496-011	Community Park Improvements Carryover	\$10,000	\$10,000	\$0	\$0	\$0
10-4960-3812	496-012	Cultural and Economic Development	\$0	\$0	\$16,000	\$25,000	\$9,000
General Fund Capital Outlay Total			\$70,000	\$43,310	\$160,550	\$112,000	(\$48,550)
TOTAL GENERAL FUND EXPENDITURES			\$1,475,750	\$1,403,041	\$1,536,250	\$1,493,225	(\$43,025)

WATER/SEWER ENTERPRISE FUND REVENUE			2015-2016	2015-2016	2016-2017	2017-2018	Changes
New	Old		Amended	Actual	Adopted	Adopted	\$ Increase
Account	Account		Budget	Revenue	Budget	Budget	(Decrease)
20-3910-2200	391-000	Water Service Billing	\$755,820	\$598,509	\$760,000	\$650,000	(\$110,000)
20-3910-2201	391-001	Sewer Service Billing	\$1,062,840	\$1,009,693	\$1,091,400	\$1,098,228	\$6,828
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	\$12,000	\$6,000	\$6,000	\$0
20-3930-2213	393-000	Connect/Reconnect Fees	\$7,000	\$8,715	\$8,000	\$8,000	\$0
20-3970-2215	397-000	Penalties	\$9,000	\$15,612	\$12,000	\$15,000	\$3,000
20-3980-2216	398-000	Inspection Fees	\$0	\$0	\$0	\$0	\$0
20-3950-2214	395-000	Miscellaneous	\$200	\$0	\$0	\$0	\$0
20-3920-2212	392-002	Meter Charge	\$1,500	\$1,545	\$2,000	\$2,000	\$0
20-3410-2102	395-002	Capital Reserve Funds	\$0	\$0	\$0	\$95,522	\$95,522
20-3150-2040	394-000	Interest on Savings	\$500	\$106	\$200	\$600	\$400
<b>TOTAL WATER/SEWER ENTERPRISE FUND REVENUE</b>			<b>\$1,846,860</b>	<b>\$1,654,180</b>	<b>\$1,883,600</b>	<b>\$1,879,350</b>	<b>(\$4,250)</b>

		<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>					
New Account	Old Account		<u>2015-2016 Amended Budget</u>	<u>2015-2016 Actual Expenses</u>	<u>2016-2017 Adopted Budget</u>	<u>2017-2018 Adopted Budget</u>	<u>Changes \$ Increase (Decrease)</u>
		<i>Water Department</i>					
20-7100-3101	710-001	<b>Salaries</b>	\$71,500	\$66,860	\$89,700	\$93,200	\$3,500
20-7100-3201	710-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$26,750	\$20,314	\$33,200	\$34,650	\$1,450
20-7100-3522	710-003	<b>Well System: Utilities</b>	\$50,000	\$31,618	\$50,000	\$50,000	\$0
20-7100-3610	710-004	<b>Well System: Repairs</b>	\$4,500	\$4,587	\$4,500	\$4,500	\$0
20-7100-3523	710-005	<b>Well System: Chemicals</b>	\$1,500	\$1,505	\$1,500	\$1,500	\$0
20-7100-3524	710-006	<b>Water Treatment Plant Utilities</b>	\$46,000	\$36,947	\$46,000	\$46,000	\$0
20-7100-3614	710-007	<b>Water Meters</b>	\$10,000	\$8,617	\$10,000	\$10,000	\$0
20-7100-3611	710-008	<b>Treatment Plant Supplies and Materials</b>	\$12,000	\$9,349	\$12,000	\$12,000	\$0
20-7100-3612	710-009	<b>Distribution System Supplies and Materials</b>	\$15,000	\$14,067	\$15,000	\$15,000	\$0
20-7100-3603	710-010	<b>Vehicle Repairs and Main.</b>	\$3,000	\$3,303	\$3,000	\$3,000	\$0
20-7100-3604	710-011	<b>Fuel</b>	\$4,000	\$3,252	\$4,000	\$4,000	\$0
20-7100-3613	710-012	<b>Water Treatment Plant Repairs and Maint</b>	\$14,000	\$8,940	\$14,000	\$14,000	\$0
20-7100-3525	710-013	<b>Water Testing (Lab)</b>	\$4,000	\$2,532	\$4,000	\$4,000	\$0
20-7100-3526	710-014	<b>Road Cuts and Repairs</b>	\$7,000	\$7,103	\$7,000	\$7,000	\$0
20-7100-3512	710-015	<b>Uniforms</b>	\$1,000	\$509	\$1,000	\$1,000	\$0

<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>		<b>2015-2016 Amended Budget</b>	<b>2015-2016 Actual Expenses</b>	<b>2016-2017 Adopted Budget</b>	<b>2017-2018 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>	
<b>New Account</b>	<b>Old Account</b>						
20-7100-3301	710-016	<b>Outside Contracted Labor</b>	\$9,000	\$4,095	\$9,000	\$9,000	\$0
20-7100-3506	710-017	<b>Miscellaneous</b>	\$1,000	\$941	\$1,000	\$1,000	\$0
20-7100-3527	710-018	<b>Permits and Dues</b>	\$5,500	\$3,768	\$5,500	\$5,500	\$0
20-7100-3615	710-019	<b>Filter Modules</b>	\$55,000	\$0	\$55,000	\$0	(\$55,000)
		<b>Water Department Total</b>	<b>\$340,750</b>	<b>\$228,308</b>	<b>\$365,400</b>	<b>\$315,350</b>	<b>(\$50,050)</b>

		<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>					
New Account	Old Account		<u>2015-2016 Amended Budget</u>	<u>2015-2016 Actual Expenses</u>	<u>2016-2017 Adopted Budget</u>	<u>2017-2018 Adopted Budget</u>	<u>Changes \$ Increase (Decrease)</u>
		<i>Sewer Department</i>					
20-7300-3101	730-001	<b>Salaries</b>	\$49,250	\$49,139	\$66,800	\$68,100	\$1,300
20-7300-3201	730-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$15,800	\$12,629	\$22,300	\$23,000	\$700
20-7300-3528	730-003	<b>Lift Station(s) Utilities</b> (4) lift stations	\$23,100	\$17,271	\$23,100	\$23,100	\$0
20-7300-3529	730-004	<b>North Fork Pump Station Utilities</b>	\$40,000	\$20,413	\$40,000	\$40,000	\$0
20-7300-3616	730-005	<b>Collection System Supplies, Materials and Repairs</b>	\$18,000	\$8,508	\$18,000	\$18,000	\$0
20-7300-3617	730-007	<b>Lift Station(s) Repairs and Supplies</b>	\$3,500	\$2,255	\$3,500	\$3,500	\$0
20-7300-3525	730-010	<b>Water Tests (Lab)</b>	\$700	\$0	\$700	\$700	\$0
20-7300-3512	730-012	<b>Uniforms</b>	\$500	\$0	\$500	\$500	\$0
20-7300-3603	730-013	<b>Vehicle Repair &amp; Maint</b>	\$1,600	\$498	\$1,600	\$1,600	\$0
20-7300-3604	730-014	<b>Fuel</b>	\$1,500	\$57	\$1,500	\$1,500	\$0
20-7300-3506	730-015	<b>Miscellaneous</b>	\$500	\$16	\$500	\$500	\$0
20-7300-3527	730-016	<b>Permits and Dues</b>	\$1,000	\$160	\$1,000	\$1,000	\$0
20-7300-3530	730-017	<b>Broadway Treatment Costs</b>	\$325,000	\$410,828	\$342,000	\$344,100	\$2,100
		<b>Sewer Department Total</b>	<b>\$480,450</b>	<b>\$521,773</b>	<b>\$521,500</b>	<b>\$525,600</b>	<b>\$4,100</b>

		<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>					
New Account	Old Account		<u>2015-2016 Amended Budget</u>	<u>2015-2016 Actual Expenses</u>	<u>2016-2017 Adopted Budget</u>	<u>2017-2018 Adopted Budget</u>	<u>Changes \$ Increase (Decrease)</u>
		<i>Water/Sewer Administration</i>					
20-7500-3101	750-001	<b>Salaries</b>	\$139,460	\$139,445	\$138,750	\$141,000	\$2,250
20-7500-3102	750-000	<b>Part Time Salaries</b>	\$0	\$0	\$0	\$0	\$0
20-7500-3201	750-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, Retirement, and Mileage	\$50,500	\$39,959	\$50,750	\$52,100	\$1,350
20-7500-3502	750-003	<b>Attorneys Fee</b>	\$17,000	\$22,349	\$17,000	\$20,000	\$3,000
20-7500-3503	750-004	<b>Audit Fees</b>	\$10,000	\$9,525	\$10,000	\$10,000	\$0
20-7500-3601	750-005	<b>Office Supplies</b>	\$2,550	\$1,207	\$2,650	\$2,650	\$0
20-7500-3509	750-006	<b>Postage</b>	\$7,000	\$6,559	\$7,000	\$7,000	\$0
20-7500-3520	750-007	<b>VML Insurance</b> includes workman's comp.	\$35,000	\$35,575	\$35,000	\$37,000	\$2,000
20-7500-3504	750-008	<b>Continuing Education</b>	\$3,500	\$535	\$3,500	\$3,500	\$0
20-7500-3301	750-009	<b>Contractual Services</b>	\$20,750	\$13,255	\$15,150	\$16,450	\$1,300
20-7500-3506	750-010	<b>Miscellaneous</b>	\$1,000	\$11	\$1,000	\$1,000	\$0
20-7500-3507	750-014	<b>Bank Fees</b>	\$8,000	\$6,178	\$8,000	\$6,000	(\$2,000)
		<b>Water/Sewer Administration Total</b>	<b>\$294,760</b>	<b>\$274,598</b>	<b>\$288,800</b>	<b>\$296,700</b>	<b>\$7,900</b>

		<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>		<b>2015-2016</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>Changes</b>
<b>New</b>	<b>Old</b>			<b>Amended</b>	<b>Actual</b>	<b>Adopted</b>	<b>Adopted</b>	<b>\$ Increase</b>
<b>Account</b>	<b>Account</b>			<b>Budget</b>	<b>Expenses</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
		<i>Water/Sewer Debt Service (Principal &amp; Interest)</i>						
20-7600-3901	760-001		<b>W/S Bond 2003 Sun Trust</b>	\$0	\$0	\$0	\$0	\$0
20-7600-3903	760-003		<b>VWSRF (Water Plant)</b>	\$272,500	\$272,386	\$272,500	\$272,500	\$0
20-7600-3905	760-005		<b>VRA Broadway Regional Plant Upgrade</b>	\$165,900	\$165,900	\$166,700	\$167,200	\$500
20-7600-3906	760-006		<b>RLF Force Main/Pump station and I&amp;I Project</b>	\$126,000	\$125,677	\$126,000	\$126,000	\$0
			<b>Water/Sewer Debt Service Total</b>	<b>\$564,400</b>	<b>\$563,963</b>	<b>\$565,200</b>	<b>\$565,700</b>	<b>\$500</b>

		<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>					
New Account	Old Account		<b>2015-2016 Amended Budget</b>	<b>2015-2016 Actual Expenses</b>	<b>2016-2017 Adopted Budget</b>	<b>2017-2018 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
		<i>Water/Sewer Capital Outlay</i>					
20-7710-3807	771-000	<b>Water Department</b>	\$46,000	\$43,967	\$41,000	\$96,000	\$55,000
20-7710-3808	771-001	<b>Sewer Department</b>	\$57,000	\$50,112	\$50,000	\$50,000	\$0
20-7710-3809	771-006	<b>Civil Engineering</b>	\$10,000	\$0	\$10,000	\$10,000	\$0
20-7710-3810	771-007	<b>Water Contingency</b>	\$14,000	\$994	\$14,000	\$10,000	(\$4,000)
20-7710-3811	771-008	<b>Sewer Contingency</b>	\$14,000	\$0	\$13,500	\$10,000	(\$3,500)
20-7710-3812	771-009	<b>W/S Administration</b>	\$0	\$0	\$0	\$0	\$0
20-7710-3813	771-010	<b>Financial Software Replacement Carryover</b>	\$0	\$563	\$0	\$0	\$0
20-7710-3814	771-011	<b>Infrastructure Improvement Fund</b>	\$25,500	\$0	\$14,200	\$0	(\$14,200)
		<b>Water/Sewer Capital Outlay Total</b>	<b>\$166,500</b>	<b>\$95,635</b>	<b>\$142,700</b>	<b>\$176,000</b>	<b>\$33,300</b>
		<b>TOTAL WATER/SEWER ENTERPRISE FUND EXPENSES</b>	<b>\$1,846,860</b>	<b>\$1,684,277</b>	<b>\$1,883,600</b>	<b>\$1,879,350</b>	<b>(\$4,250)</b>

TOWN OF NEW MARKET  
GENERAL FUND  
BALANCE SHEET  
AS OF JUNE 30, 2016

**ASSETS**

New Account	Old Account		
		CASH	
10-1000-0001	101-000	CASH ON HAND	\$200.00
10-1000-0002	102-001	CASH - BB&T	\$610,098.89
10-1000-0007	102-002	CASH - SONABANK	\$204,859.73
10-1000-0008	102-003	CASH - SONABANK MONEY MARKET	\$201,038.48
10-1000-0004	104-000	CERTIFICATE OF DEPOSIT	\$133,944.11
10-1000-0005	105-000	MUNC BLDG PERPETUAL FUND	\$119,273.70
10-1000-0006	106-000	PARK SAVINGS ACCOUNT	<u>\$1,514.84</u>
		TOTAL CASH	\$1,270,929.75
		OTHER ASSETS	
10-1000-0011	107-000	TAXES RECEIVABLE	\$192,861.20
10-1000-0012	107-001	ALLOWANCE FOR UNCOLLECT TAXES	(\$12,459.60)
10-1000-0013	115-000	ACCOUNTS RECEIVABLE	\$98,943.12
10-1000-0016	115-001	ALLOWANCE FOR UNCOLLECT TRASH	(\$2,346.04)
10-1000-0018	118-000	PREPAID EXPENSES	\$8,528.40
		TOTAL OTHER ASSETS	\$285,527.08
		<b>TOTAL ASSETS</b>	<b><u>\$1,556,456.83</u></b>

**LIABILITIES & SURPLUS / DEFICIT**

		LIABILITIES	
10-2000-1001	201-000	ACCOUNTS PAYABLE	\$78,323.22
10-2000-1009	203-001	ACCRUED PAYROLL	\$30,275.09
10-2000-1005	205-002	DEFERRED PROPERTY TAXES	\$183,134.13
10-2000-1006	205-007	UNEARNED REVENUE - CROSSROADS FEST	\$5,466.99
10-2000-1007	205-008	UNEARNED REVENUE - FAIRWAY 5K	\$1,300.00
10-2000-1008	205-009	UNEARNED REVENUE - PARK EQUIPMENT	\$900.00
10-2000-1014	205-000	INSURANCE WITHHOLDING	(\$15.84)
10-2000-1030	211-000	TAXES - OVERPAY	<u>\$24.89</u>
		TOTAL LIABILITIES	\$299,408.48
		SURPLUS / DEFICIT	
10-2000-1050	251-000	GENERAL FUND BALANCE	\$1,157,048.35
10-2000-1051	252-000	RESTRICTED - MUNC BLDG PERPETUAL	<u>\$100,000.00</u>
		TOTAL SURPLUS / DEFICIT	\$1,257,048.35
		<b>TOTAL LIABILITIES AND SURPLUS</b>	<b><u>\$1,556,456.83</u></b>

TOWN OF NEW MARKET  
WATER / SEWER ENTERPRISE FUND  
BALANCE SHEET  
AS OF JUNE 30, 2016

**ASSETS**

New Account	Old Account		
		CASH	
20-1000-0001	141-000	CASH ON HAND	\$150.00
20-1000-0002	142-001	CASH - BB&T CHECKING	\$42,389.86
20-1000-0007	142-002	CASH - SONABANK	\$25,487.93
20-1000-0008	142-003	CASH - SONABANK MONEY MARKET	\$200,038.47
20-1000-0003	143-000	CASH - BB&T CHECKING	\$45,004.15
			<hr/>
		TOTAL CASH	\$313,070.41
		 OTHER ASSETS	
20-1000-0017	147-000	WATER & SEWER RENTS RECEIVABLE	\$239,747.40
20-1000-0014	147-001	ALLOWANCE FOR UNCOLLECT A/R	(\$35,564.71)
20-1000-0013	155-000	ACCOUNTS RECEIVABLE	\$10,431.49
20-1000-0018	158-000	PREPAID EXPENSES	\$8,899.38
20-1000-0022	159-001	BROADWAY WWTP PROJECT	\$2,249,999.58
20-1000-0021	159-002	LAND	\$321,738.83
20-1000-0024	159-003	REGIONAL WATER STUDY	\$10,422.14
20-1000-0035	159-000	PIPELINE AND PUMPSTATION	\$5,027,035.21
20-1000-0037	160-000	OFFICE EQUIPMENT	\$43,967.27
20-1000-0041	161-001	WATER & SEWER LINE EQUIPMENT	\$124,626.08
20-1000-0042	161-002	WATER & SEWER LINE EQUIP A/D	(\$73,680.68)
20-1000-0029	161-000	WATER & SEWER LINES	\$5,199,318.75
20-1000-0043	162-001	WELL EQUIPMENT	\$39,778.90
20-1000-0044	162-002	WELL EQUIPMENT A/D	(\$33,195.63)
20-1000-0033	162-000	WELLS & EQUIPMENT	\$534,229.29
20-1000-0031	163-000	WATER STORAGE TANK	\$141,727.25
20-1000-0025	164-000	FILTRATION PLANT	\$2,842,934.44
20-1000-0027	165-000	SEWAGE DISPOSAL PLANT	\$3,296,559.27
20-1000-0039	166-000	TRUCKS	\$129,003.96
20-1000-0030	167-001	ACCUM DEP - WATER & SEWER LINE	(\$1,926,764.72)
20-1000-0034	167-002	ACCUM DEP - WELL & EQUIP	(\$266,277.51)
20-1000-0032	167-003	ACCUM DEP - WATER TANK	(\$120,507.93)
20-1000-0026	167-004	ACCUM DEP - FILTER PLANT	(\$1,014,972.04)
20-1000-0028	167-005	ACCUM DEP - SEWER DISPOSAL PLT	(\$2,038,535.09)
20-1000-0040	167-006	ACCUM DEP - EQUIPMENT, TRUCKS	(\$89,473.18)
20-1000-0038	167-007	ACCUM DEP - OFFICE EQUIPMENT	(\$31,253.75)
20-1000-0036	167-008	ACCUM DEP - PIPELINE & PUMPSTATION	(\$502,703.50)
20-1000-0023	167-009	ACCUMULATED AMORTIZATION	(\$321,428.13)
20-1000-0100	169-000	DEFERRED OUTFLOW OF RESOURCES	\$24,794.00
			<hr/>
		TOTAL OTHER ASSETS	\$13,790,856.37
			<hr/>
		<b>TOTAL ASSETS</b>	<b>\$14,103,926.78</b>

TOWN OF NEW MARKET  
WATER / SEWER ENTERPRISE FUND  
BALANCE SHEET  
AS OF JUNE 30, 2016

**LIABILITIES & SURPLUS / DEFICIT**

New Account	Old Account		
		LIABILITIES	
20-2000-1009	241-002	ACCURED PAYROLL	\$10,284.78
20-2000-1003	241-003	A/P COMP ABSENSES	\$33,447.52
20-2000-1001	241-000	ACCOUNTS PAYABLE	\$41,148.03
20-2000-1004	242-000	WATER & SEWER DEPOSITS PAYABLE	\$32,907.50
20-2000-1045	248-000	ACCRUED INTEREST PAYABLE	\$31,249.62
20-2000-1042	250-001	LOAN PAYABLE - VRA	\$1,700,000.00
20-2000-1044	250-002	BOND PREMIUM (2009 VRA BOND)	\$118,025.10
20-2000-1043	251-002	2009 REVOLVING LOAN PAYABLE	\$1,822,310.92
20-2000-1040	251-000	LOAN PAYABLE - VRA	\$1,371,615.91
20-2000-1046	255-000	VRS NET PENSION LIABILITY	\$105,891.00
20-2000-1047	256-000	DEFERRED INFLOW OF RESOURCES	\$30,846.00
		TOTAL LIABILITIES	\$5,297,726.38
		SURPLUS / DEFICIT	
20-2000-1050	281-000	WATER & SEWER FUND BALANCE	\$8,806,200.40
		TOTAL SURPLUS / DEFICIT	\$8,806,200.40
		<b>TOTAL LIABILITIES AND SURPLUS</b>	<b><u>\$14,103,926.78</u></b>

# 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**

- \$11.00 monthly for customers not using a dumpster

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

A. Motor vehicles, trailers, and semi trailers, designed and used for the transportation of passengers

- \$25.00 per annum

B. Motor vehicles, trailers, and semi trailers, not designed and used for the transportation of passengers, except motorcycles

- \$25.00 per annum

C. Motorcycles

- \$15.00 per annum

**9. Meals Tax**

- 5% charged to the purchaser by the seller for the meal (Sec. 54-158)

- Penalty for failure to remit tax when due:

- 10% of the past due tax or the sum of \$10.00, whichever is greater

**10. Transient Occupancy Tax**

- 5% of the total amount paid (Sec. 54-193)

- Penalty for failure to remit tax when due:

- 10% of the past due tax or the sum of \$10.00, whichever is greater

**11. Cigarette Tax**

- Every retailer selling cigarettes must have a stamp affixed

- \$0.20 per pack

## **12. Water Availability Fees**

### **In Town Connection**

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

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

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

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

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

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

### **In Town**

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

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

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

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

#### **In Town Connection**

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

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

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

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

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

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

#### **In Town**

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

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

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

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

In Town

\$175 (Sec.62-34)

Out-of-Town

\$100.00 (water service only)

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

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

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

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

**16. Water/Sewer Service Rates**

In Town

Water

Sewer

First 1,700 gal. (Minimum charge)

\$10.19

\$31.31

Over 1,700 gal.

\$4.49/1000 gal.

\$15.24/1,000 gal.

Out-of-Town

Water

Sewer

First 1,700 gal. (Minimum charge)

\$17.79

\$54.80

Over 1,700 gal.

\$7.85/1000 gal.

\$26.68/1,000 gal.

Bulk Water Purchases

Water

First 1,000 gallons or less

\$27.74

Over 1,000 gallons

\$13.87 per 1,000 gallons

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

*1. Zoning Permit Review for Building Permits*

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

*2. Site Plan Review*

*Residential*

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

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

*\$250 new construction*

*\$100 additions*

*\$75 review of revisions to approved plan site*

3. *Sign Permit*

*\$25*

4. *Temporary Use Permit*

*\$25*

5. *Home Occupation Permit*

*\$10*

6. *Amendment to Chapter, including Rezoning*

*\$350 text amendment, \$350 plus \$50/acre for rezoning*

7. *Development Plan Review Only for Planned Development District*

*\$350*

8. *Development Plan Revision for Planned Development District*

*\$150 without Public Hearing*

*\$350 with Public Hearing*

9. *Zoning Variance/Review Appeal to Board of Zoning Appeals (BZA)*

*-\$325.00*

10. *Subdivision Plat Application*

*-Two lots-\$100*

*-3-5 lots-\$150*

*-6 or more lots \$250 plus \$25 per lot*

11. *Conditional Use Permit*

*\$350*

12. *Inspection Fees*

*-1% of cost of required improvements*

13. *Yard Sale Permit (Sec. 22-103)*

*Residential Districts (2 per year)-no charge*

*B-1, B-2, M-1 Districts (2 per year)-no charge*

*Additional sales in commercial district-\$25.00 per year*

14. *Special Called Meetings of the Town*

*-Actual costs incurred*

**18. Copies**

A. Subdivision Ordinance	\$15.00
B. Comprehensive Plan	\$25.00
C. Zoning Ordinance	\$25.00
D. Town Code	\$75.00 unbound; \$130.00 bound

- E. All other copies or code sections \$0.25 per page
- F. Water & Sewer Spec Book \$20.00

**19. Swimming Pool Rates**

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

**20. Shelter Rentals**

- A. Shelter #1 (11:00 a.m.-4:00 p.m.) \$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** \$40/occurrence
- 27. **Set-Off Debt Admin Fee** \$20/occurrence