

NEW MARKET

VIRGINIA



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

ORDINANCE NO. 85

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 2014-2015 before July 1st, 2014 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 2015 and

WHEREAS, on May 12, 2014, 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

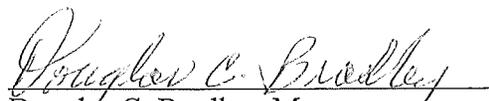
WHEREAS, the Council is of the opinion that the proposed budget should be adopted,

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 2014-2015 is adopted for the period beginning July 1, 2014 and ending June 30, 2015.
2. The spending recited in the budget is authorized and funds are accordingly appropriated, provided that any non-emergency project not specifically listed in the attached budget and costing over \$5,000 must receive (or have already received) Council approval prior to commencement.
3. In recognition of the fact that certain budgeted expenses may precede certain budgeted revenues in fiscal year 2014-2015, the Council authorizes the Mayor to borrow funds on behalf of the Town in anticipation of revenues, upon the following terms:
 - A. Any such loan shall become due on or before June 30, 2015
 - 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 2015 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 19th day of May 2014.


 Douglas C. Bradley, Mayor

I certify that I am the Clerk of the Town of New Market, Virginia, and that the foregoing is a true copy of an ordinance adopted by the Council of the Town of New Market, Virginia on May 19, 2014, upon the following vote:

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

*Mayor Bradley votes in the event of a tie

S-19-14

Date



Michael K. Ritchie, Interim Town Manager/Clerk

FY 2013-2014

| | <i>Operating</i> | <i>Debt Service</i> | <i>Capital Outlay</i> | <i>Total Exp</i> | <i>Total Revenue</i> |
|-------------------------|------------------|---------------------|-----------------------|------------------|----------------------|
| General Fund | \$1,332,280 | \$0 | \$130,000 | \$1,462,280 | \$1,462,280 |
| Water/Sewer Fund | \$1,105,150 | \$631,600 | \$126,000 | \$1,862,750 | \$1,862,750 |
| | | | | TOTAL | \$3,325,030 |

FY 2014-2015

| | <i>Operating</i> | <i>Debt Service</i> | <i>Capital Outlay</i> | <i>Total Exp</i> | <i>Total Revenue</i> |
|-------------------------|------------------|---------------------|-----------------------|------------------|----------------------|
| General Fund | \$1,404,650 | 0 | \$122,000 | \$1,526,650 | \$1,526,650 |
| Water/Sewer Fund | \$1,131,400 | \$591,200 | \$148,000 | \$1,870,600 | \$1,870,600 |
| | | | | TOTAL | \$3,397,250 |

FY 2015 Budget Summary Notes:

The FY 15 budget is approximately 2.2% greater than the previous fiscal year's budget. This is attributed to an equivalent increase in operating and maintenance related expenditures in both the water/sewer as well as general fund accounts.

No new debt has been incurred in the FY 15 budget. The general fund remains debt free while the water/sewer enterprise fund has an annual debt repayment of \$591,200. The Town will retire one debt obligation in FY 15 with an annual repayment of \$52,300. The debt will mature in November 2014.

The FY 15 budget proposes a 3% increase in water/sewer rates, a \$0.05/pack increase in the cigarette tax and a \$2.00/month increase in the trash fee. No other taxes, fees or levies are proposed to be increased.

The FY 14 budget proposes no increases in full or part time staffing. A 3% pool of salaries has been set aside for distribution.

**FISCAL YEAR 2015
GENERAL FUND
REVENUES**

| GENERAL FUND REVENUE | | 2012-2013 Amended Budget | 2012-2013 Actual Revenue | 2013-2014 Amended Budget | 2014-2015 Adopted Budget | Changes \$ Increase (Decrease) |
|--|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------|
| General Property Taxes | | | | | | |
| 311-001 | Real Estate Tax | \$205,000 | \$213,271 | \$205,000 | \$205,000 | \$0 |
| 311-002 | Personal Property Tax | \$110,000 | \$113,434 | \$110,000 | \$110,000 | \$0 |
| 319-000 | Penalties and Interest | \$3,000 | \$5,859 | \$3,000 | \$5,000 | \$2,000 |
| General Property Taxes Total | | \$318,000 | \$332,564 | \$318,000 | \$320,000 | \$2,000 |
| Other Local Taxes | | | | | | |
| 365-000 | Meals Tax | \$350,550 | \$351,658 | \$350,550 | \$350,550 | \$0 |
| 365-001 | Transient Occupancy Tax | \$85,000 | \$83,260 | \$85,000 | \$106,000 | \$21,000 |
| 335-013 | Bank Stock Tax | \$60,000 | \$56,634 | \$60,000 | \$60,000 | \$0 |
| 316-000 | Utilities Tax | \$102,000 | \$101,819 | \$102,000 | \$102,000 | \$0 |
| 321-000 | Business and Professional | \$50,000 | \$51,794 | \$50,000 | \$50,000 | \$0 |
| 322-000 | Motor Vehicle | \$38,000 | \$41,355 | \$38,000 | \$40,000 | \$2,000 |
| 323-000 | Cigarette Tax | \$70,000 | \$65,944 | \$62,000 | \$86,000 | \$24,000 |
| Other Local Taxes Total | | \$755,550 | \$752,464 | \$747,550 | \$794,550 | \$47,000 |
| 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 | | | | | | |
| 335-004 | State Shared Sales Tax | \$115,000 | \$91,018 | \$115,000 | \$100,000 | (\$15,000) |
| 335-014 | Police Dept. Assistance | \$42,000 | \$42,812 | \$42,000 | \$42,000 | \$0 |
| 335-017 | Fire Program Funds | \$7,500 | \$8,000 | \$7,500 | \$9,000 | \$1,500 |
| 335-019 | VDOT Snow Removal Contractual Funds | \$2,000 | \$17,380 | \$2,000 | \$2,000 | \$0 |
| 335-020 | Auto Rental Tax | \$0 | \$0 | \$0 | \$0 | \$0 |
| 335-024 | DMV Grant | \$7,000 | \$3,224 | \$6,000 | \$4,000 | (\$2,000) |
| 335-025 | Police Donations | \$0 | \$4,900 | \$0 | \$0 | \$0 |
| 335-026 | DMV Grant Carryover | \$3,000 | \$4,471 | \$3,000 | \$2,000 | (\$1,000) |
| 335-031 | Va Commission for the Arts Support Grant | \$0 | \$0 | \$1,000 | \$1,000 | \$0 |
| Intergovernmental Revenue Total | | \$176,500 | \$171,806 | \$176,500 | \$160,000 | (\$16,500) |
| 351-001 | Fines and Forfeitures | \$40,000 | \$28,043 | \$40,000 | \$30,000 | (\$10,000) |

GENERAL FUND REVENUE

| | 2012-2013 Amended Budget | 2012-2013 Actual Revenue | 2013-2014 Amended Budget | 2014-2015 Adopted Budget | Changes \$ Increase (Decrease) |
|---------------------------------------|---|---|---|---|---|
| Fines and Forfeitures Total | \$40,000 | \$28,043 | \$40,000 | \$30,000 | (\$10,000) |
| Asset Revenue | | | | | |
| 361-000 Interest on Savings | \$2,500 | -\$3,383 | \$500 | \$500 | \$0 |
| 361-001 Municipal Bldg Acct. Interest | \$2,200 | \$936 | \$1,000 | \$1,000 | \$0 |
| 362-000 Sale of Equipment | \$0 | \$1,000 | \$0 | \$0 | \$0 |
| 363-000 Miscellaneous Revenue | \$2,500 | \$3,635 | \$2,500 | \$2,500 | \$0 |
| 363-002 Capital Reserves | \$192,450 | \$0 | \$53,230 | \$86,600 | \$33,370 |
| Asset Revenue Total | \$199,650 | \$2,189 | \$57,230 | \$90,600 | \$33,370 |
| Sanitation | | | | | |
| 351-004 Garbage Fees | \$78,500 | \$78,755 | \$78,500 | \$95,500 | \$17,000 |
| Sanitation Total | \$78,500 | \$78,755 | \$78,500 | \$95,500 | \$17,000 |
| Miscellaneous (Park) | | | | | |
| 370-001 | \$1,500 | \$1,374 | \$1,500 | \$1,500 | \$0 |
| Miscellaneous (Park) Total | \$1,500 | \$1,374 | \$1,500 | \$1,500 | \$0 |
| Pool | | | | | |
| 384-000 | \$37,500 | \$26,570 | \$37,500 | \$30,000 | (\$7,500) |
| Pool Parties \$3,000 | | | | | |
| Swimming Pool Admissions \$20,000 | | | | | |
| Swimming Pool Season Passes \$2,000 | | | | | |
| Concession Stand Sales \$5,000 | | | | | |
| Pool Total | \$37,500 | \$26,570 | \$37,500 | \$30,000 | (\$7,500) |
| User Fees | | | | | |
| 390-000 | \$4,000 | \$2,830 | \$4,000 | \$3,000 | (\$1,000) |
| Shelter Reservations \$4,000 | | | | | |
| User Fees Total | \$4,000 | \$2,830 | \$4,000 | \$3,000 | (\$1,000) |

GENERAL FUND REVENUE

| | <u>2012-2013 Amended Budget</u> | <u>2012-2013 Actual Revenue</u> | <u>2013-2014 Amended Budget</u> | <u>2014-2015 Adopted Budget</u> | <u>Changes \$ Increase (Decrease)</u> |
|-----------------------------------|---|---|---|---|---|
| TOTAL GENERAL FUND REVENUE | \$1,612,700 | \$1,397,620 | \$1,462,280 | \$1,526,650 | \$64,370 |

**FISCAL YEAR 2015
GENERAL FUND
EXPENDITURES**

| GENERAL FUND EXPENDITURES | | 2012-2013 Amended Budget | 2012-2013 Actual Expenditures | 2013-2014 Amended Budget | 2014-2015 Adopted Budget | Changes \$ Increase (Decrease) |
|----------------------------------|---|---|--|---|---|---|
| <i>General Government</i> | | | | | | |
| 413-001 | Town Council/Plan Comm. Salaries Mayors Salary \$3,000 Council Salaries \$10,800 Planning Commission Salaries \$3,500 | \$17,300 | \$16,120 | \$17,300 | \$17,300 | \$0 |
| 413-002 | Administrative Salaries | \$64,400 | \$64,364 | \$67,100 | \$69,100 | \$2,000 |
| 413-003 | Fringe Benefits Payroll Taxes, Health Insurance, Retirement, and Mileage | \$20,600 | \$20,816 | \$21,900 | \$22,500 | \$600 |
| 413-004 | Continuing Education | \$5,500 | \$5,939 | \$5,500 | \$7,000 | \$1,500 |
| 413-007 | Shenandoah Co. Tourism Council | \$21,250 | \$21,104 | \$21,250 | \$21,250 | \$0 |
| 413-009 | Printing/Binding/Stationary | \$4,400 | \$5,377 | \$4,400 | \$4,400 | \$0 |
| 413-010 | Advertising | \$4,000 | \$2,137 | \$4,000 | \$4,000 | \$0 |
| 413-011 | Miscellaneous | \$2,200 | \$2,428 | \$2,200 | \$2,200 | \$0 |
| 413-012 | VML Insurance incl. worker's comp & gen liab. gen gov't and parks | \$28,250 | \$28,510 | \$28,250 | \$31,250 | \$3,000 |
| | General Government Total | \$167,900 | \$166,795 | \$171,900 | \$179,000 | \$7,100 |

| GENERAL FUND EXPENDITURES | | 2012-2013 Amended Budget | 2012-2013 Actual Expenditures | 2013-2014 Amended Budget | 2014-2015 Adopted Budget | Changes \$ Increase (Decrease) |
|----------------------------------|--|---|--|---|---|---|
| <i>Financial Administration</i> | | | | | | |
| 415-001 | Salaries | \$65,100 | \$65,141 | \$67,600 | \$69,300 | \$1,700 |
| 415-000 | Part Time Salaries | \$0 | \$0 | \$0 | \$0 | \$0 |
| 415-002 | Fringe Benefits Payroll Taxes, Group Insurance, and Retirement | \$21,200 | \$20,999 | \$22,700 | \$23,300 | \$600 |
| 415-003 | Attorneys Fees | \$17,000 | \$21,223 | \$17,000 | \$17,000 | \$0 |
| 415-004 | Audit Fees | \$9,000 | \$9,125 | \$9,300 | \$9,600 | \$300 |
| 415-005 | Utilities (town hall) | \$16,000 | \$14,142 | \$16,000 | \$16,000 | \$0 |
| 415-006 | Contractual Services Computer maint \$6,500 Logics Software Licensing \$2,000 Copy Machine Annual Rental \$4,300 Pitney Bowes Meter Rental (postage meter) \$500 Pitney Bowes Insertion Machine Rental \$1,300 | \$10,600 | \$11,727 | \$12,600 | \$14,600 | \$2,000 |
| 415-007 | Newsletter | \$6,000 | \$6,641 | \$6,000 | \$6,800 | \$800 |
| 415-008 | Postage | \$4,250 | \$2,301 | \$4,250 | \$4,250 | \$0 |
| 415-010 | Office Supplies | \$3,500 | \$2,273 | \$3,500 | \$3,500 | \$0 |
| 415-011 | Miscellaneous | \$1,000 | \$1,191 | \$1,000 | \$1,000 | \$0 |
| | Financial Administration Total | \$153,650 | \$154,762 | \$159,950 | \$165,350 | \$5,400 |

| GENERAL FUND EXPENDITURES | | 2012-2013 Amended Budget | 2012-2013 Actual Expenditures | 2013-2014 Amended Budget | 2014-2015 Adopted Budget | Changes \$ Increase (Decrease) |
|----------------------------------|---|---|--|---|---|---|
| <i>Public Safety</i> | | | | | | |
| 421-001 | Salaries | \$230,000 | \$254,645 | \$236,700 | \$243,800 | \$7,100 |
| 421-000 | Part Time Salaries | \$6,500 | \$7,369 | \$6,500 | \$6,500 | \$0 |
| 421-002 | Fringe Benefits Payroll Taxes, Group Insurance, and Retirement | \$78,500 | \$81,544 | \$83,800 | \$86,000 | \$2,200 |
| 421-003 | Communications | \$10,000 | \$10,897 | \$10,000 | \$10,000 | \$0 |
| 421-004 | Auto Repair | \$7,200 | \$5,716 | \$7,200 | \$8,000 | \$800 |
| 421-005 | Fuel | \$22,600 | \$16,698 | \$22,600 | \$24,000 | \$1,400 |
| 421-006 | Continuing Education Includes annual dues for the regional training academy | \$6,600 | \$5,551 | \$6,600 | \$6,600 | \$0 |
| 421-007 | Supplies/ Materials/ Evidence | \$4,145 | \$2,626 | \$4,600 | \$5,500 | \$900 |
| 421-008 | Liability Insurance | \$1,800 | \$1,316 | \$1,800 | \$1,800 | \$0 |
| 421-009 | Uniforms | \$5,000 | \$4,752 | \$5,000 | \$5,000 | \$0 |
| 421-010 | Miscellaneous | \$1,400 | \$1,328 | \$1,400 | \$1,400 | \$0 |
| 421-024 | DMV Expenditures (overtime and equipment) | \$10,000 | \$7,195 | \$10,000 | \$10,000 | \$0 |
| 421-025 | Police Donations - Expenditures | \$0 | \$4,213 | \$0 | \$0 | \$0 |
| | Public Safety Total | \$383,745 | \$403,849 | \$396,200 | \$408,600 | \$12,400 |

| GENERAL FUND EXPENDITURES | | 2012-2013 Amended Budget | 2012-2013 Actual Expenditures | 2013-2014 Amended Budget | 2014-2015 Adopted Budget | Changes \$ Increase (Decrease) |
|---------------------------|--|--------------------------------|-------------------------------------|--------------------------------|--------------------------------|--------------------------------------|
| <i>Public Works</i> | | | | | | |
| 431-000 | Salaries | \$188,000 | \$183,390 | \$192,700 | \$198,700 | \$6,000 |
| 431-001 | Part Time Salaries | \$6,000 | \$4,318 | \$6,000 | \$6,000 | \$0 |
| 431-002 | Fringe Benefits Payroll Taxes, Group Insurance, and Retirement | \$73,600 | \$72,058 | \$78,700 | \$80,500 | \$1,800 |
| 431-003 | Mechanical Trucks, Tractors, Mowers | \$3,500 | \$5,141 | \$5,000 | \$5,000 | \$0 |
| 431-004 | Fuel Expenses | \$11,000 | \$13,472 | \$11,500 | \$12,000 | \$500 |
| 431-005 | Snow Removal | \$2,500 | \$1,338 | \$2,500 | \$2,500 | \$0 |
| 431-006 | Utilities Phone System (maint.) Maintenance Bldg Utilities | \$7,800 | \$9,858 | \$8,000 | \$9,000 | \$1,000 |
| 431-007 | Street Lights | \$30,000 | \$23,594 | \$26,000 | \$26,000 | \$0 |
| 431-008 | Repairs/Supp. (Gen. Maint.) | \$9,000 | \$9,068 | \$9,000 | \$9,000 | \$0 |
| 431-009 | Repairs/Supp. (Town Hall) | \$6,000 | \$9,807 | \$7,000 | \$7,000 | \$0 |
| 431-010 | Uniforms | \$2,500 | \$3,475 | \$3,500 | \$3,500 | \$0 |
| 431-011 | Contractual Street Sweeping \$2,400 HVAC (Town Hall) \$1,000 Carpet Cleaning (Town Hall) \$800 Pest Control (Town Hall) \$250 | \$4,450 | \$1,749 | \$4,450 | \$4,450 | \$0 |
| 431-012 | Miscellaneous | \$1,000 | \$656 | \$1,000 | \$1,000 | \$0 |

GENERAL FUND EXPENDITURES

| | | <u>2012-2013 Amended Budget</u> | <u>2012-2013 Actual Expenditures</u> | <u>2013-2014 Amended Budget</u> | <u>2014-2015 Adopted Budget</u> | <u>Changes \$ Increase (Decrease)</u> |
|---------|---------------------------|---|--|---|---|---|
| 431-013 | Housekeeping (Town Hall) | \$3,500 | \$3,250 | \$3,500 | \$5,000 | \$1,500 |
| | Public Works Total | \$348,850 | \$341,172 | \$358,850 | \$369,650 | \$10,800 |

| GENERAL FUND EXPENDITURES | | 2012-2013 Amended Budget | 2012-2013 Actual Expenditures | 2013-2014 Amended Budget | 2014-2015 Adopted Budget | Changes \$ Increase (Decrease) |
|--|--|---|--|---|---|---|
| <i>Cultural and Economic Development</i> | | | | | | |
| 451-001 | Community Support: Donations Chamber of Commerce \$3,500 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 | \$27,000 | \$26,558 | \$32,000 | \$30,500 | (\$1,500) |
| 451-002 | Community Support: Public Safety New Market Fire and Rescue Dept \$40,000 VA Dept of Fire Program Funds \$9,000 | \$47,500 | \$48,000 | \$47,500 | \$49,000 | \$1,500 |
| 451-003 | Economic Development Eat, Sleep and Visit Brochures \$3,600 Website \$6,100 | \$5,100 | \$517 | \$5,100 | \$9,700 | \$4,600 |
| 451-004 | Town Wide Enhancement Projects | \$10,000 | \$6,353 | \$10,000 | \$10,000 | \$0 |
| 451-005 | Events and Marketing Director | \$0 | \$0 | \$0 | \$20,000 | \$20,000 |
| 451-006 | Marketing and Events | \$0 | \$0 | \$0 | \$1,200 | \$1,200 |
| | Cultural and Economic Development Total | \$89,600 | \$81,428 | \$94,600 | \$120,400 | \$25,800 |

| GENERAL FUND EXPENDITURES | | 2012-2013 Amended Budget | 2012-2013 Actual Expenditures | 2013-2014 Amended Budget | 2014-2015 Adopted Budget | Changes \$ Increase (Decrease) |
|-----------------------------|--|--------------------------------|-------------------------------------|--------------------------------|--------------------------------|--------------------------------------|
| <i>Parks and Recreation</i> | | | | | | |
| 461-001 | Pool Salaries | \$25,000 | \$21,957 | \$25,000 | \$25,000 | \$0 |
| 461-002 | Fringe Benefits FICA only | \$2,000 | \$1,680 | \$2,000 | \$2,000 | \$0 |
| 461-003 | Park Utilities | \$3,000 | \$1,796 | \$3,000 | \$3,000 | \$0 |
| 461-004 | Pool Expenses: Utilities | \$3,800 | \$6,246 | \$4,500 | \$6,000 | \$1,500 |
| 461-005 | Pool Expenses: Concessions | \$6,630 | \$3,867 | \$6,630 | \$4,000 | (\$2,630) |
| 461-006 | Pool Expenses: Repairs and Supplies | \$5,000 | \$5,639 | \$5,000 | \$5,000 | \$0 |
| 461-007 | Pool Expenses: Pool Chemicals | \$2,750 | \$2,586 | \$2,750 | \$2,750 | \$0 |
| 461-008 | Park Supplies | \$6,100 | \$3,869 | \$6,100 | \$6,100 | \$0 |
| 461-009 | Park Maintenance | \$5,400 | \$5,823 | \$5,400 | \$5,400 | \$0 |
| 461-010 | Fuel | \$2,600 | \$2,519 | \$2,600 | \$2,600 | \$0 |
| 461-010 | Miscellaneous | \$800 | \$274 | \$800 | \$800 | \$0 |
| | Parks and Recreation Total | \$63,080 | \$56,254 | \$63,780 | \$62,650 | (\$1,130) |

GENERAL FUND EXPENDITURES

| | | 2012-2013 Amended Budget | 2012-2013 Actual Expenditures | 2013-2014 Amended Budget | 2014-2015 Adopted Budget | Changes \$ Increase (Decrease) |
|-------------------|---------------------------------------|---|--|---|---|---|
| <i>Sanitation</i> | | | | | | |
| 432-003 | Waste Collection (contractual) | \$58,000 | \$59,771 | \$58,000 | \$70,000 | \$12,000 |
| 432-004 | Miscellaneous (fuel surcharge) | \$1,000 | \$0 | \$1,000 | \$1,000 | \$0 |
| 432-005 | Landfill Fees | \$28,000 | \$22,541 | \$28,000 | \$28,000 | \$0 |
| | Sanitation Total | \$87,000 | \$82,312 | \$87,000 | \$99,000 | \$12,000 |

**FISCAL YEAR 2015
GENERAL FUND
CAPITAL EXPENDITURES**

| GENERAL FUND EXPENDITURES | | 2012-2013 Amended Budget | 2012-2013 Actual Expenditures | 2013-2014 Amended Budget | 2014-2015 Adopted Budget | Changes \$ Increase (Decrease) |
|--|---|---|--|---|---|---|
| <i>General Fund Capital Expenditures</i> | | | | | | |
| 496-000 | Administrative Flooring Town Hall NMPD Wing \$12,000 Interior Painting Council Chambers and NMPD wing \$4,000 | \$13,500 | \$11,344 | \$36,000 | \$16,000 | (\$20,000) |
| 496-001 | Public Works 1 Ton Small Body Dump Truck \$20,000 1/2 shared with Water/Sewer | \$8,000 | \$8,400 | \$0 | \$20,000 | \$20,000 |
| 496-002 | Public Safety Vehicle Replacement NMPD Cruiser \$40,000 In car camera replacement and software upgrades \$10,000 | \$29,150 | \$29,164 | \$28,000 | \$50,000 | \$22,000 |
| 496-003 | Engineering | \$6,000 | \$2,456 | \$0 | \$3,000 | \$3,000 |
| 496-005 | Community Park Improvements Fitness Trail Workout station upgrades \$10,000 | \$0 | \$0 | \$43,000 | \$10,000 | (\$33,000) |
| 496-006 | Contingency Includes General Gov't and Parks | \$23,000 | \$22,619 | \$23,000 | \$23,000 | \$0 |
| General Fund Capital Outlay Total | | \$79,650 | \$73,983 | \$130,000 | \$122,000 | (\$8,000) |
| TOTAL GENERAL FUND EXPENDITURES | | \$1,373,475 | \$1,360,556 | \$1,462,280 | \$1,526,650 | \$64,370 |

**FISCAL YEAR 2015
WATER/SEWER FUND
REVENUES**

| WATER/SEWER ENTERPRISE FUND REVENUE | | 2012-2013 Amended Budget | 2012-2013 Actual Revenue | 2013-2014 Amended Budget | 2014-2015 Adopted Budget | Changes \$ Increase (Decrease) |
|--|---------------------------------|---|---|---|---|---|
| 391-000 | Water Service Billing | \$696,000 | \$647,621 | \$720,000 | \$741,000 | \$21,000 |
| 391-001 | Sewer Service Billing | \$978,000 | \$940,584 | \$1,012,000 | \$1,042,000 | \$30,000 |
| 392-000 | Water Connection Fees | \$6,000 | \$0 | \$6,000 | \$6,000 | \$0 |
| 392-001 | Sewer Connection Fees | \$9,000 | \$0 | \$9,000 | \$9,000 | \$0 |
| 393-000 | Connect/Reconnect Fees | \$6,000 | \$5,608 | \$5,000 | \$5,000 | \$0 |
| 397-000 | Penalties | \$16,000 | \$11,305 | \$13,000 | \$12,000 | (\$1,000) |
| 398-000 | Inspection Fees | \$0 | \$0 | \$0 | \$0 | \$0 |
| 395-000 | Miscellaneous | \$200 | \$1,628 | \$200 | \$200 | \$0 |
| 392-002 | Meter Charge | \$1,500 | \$230 | \$1,500 | \$1,500 | \$0 |
| 395-002 | Capital Reserve Funds | \$90,250 | \$0 | \$95,550 | \$53,400 | (\$42,150) |
| 394-000 | Interest on Savings | \$1,000 | -\$4,046 | \$500 | \$500 | \$0 |
| 395-006 | Capital Transfer from Gen. Fund | \$0 | \$0 | \$0 | \$0 | \$0 |
| 396-000 | Gain (Loss) on Sale of Property | \$0 | -\$18,248 | \$0 | \$0 | \$0 |
| WATER/SEWER REVENUE TOTAL | | \$1,803,950 | \$1,584,683 | \$1,862,750 | \$1,870,600 | \$7,850 |

**FISCAL YEAR 2015
WATER/SEWER FUND
EXPENDITURES**

| WATER/SEWER ENTERPRISE FUND EXPENSES | | 2012-2013 Amended Budget | 2012-2013 Actual Expenses | 2013-2014 Amended Budget | 2014-2015 Adopted Budget | Changes \$ Increase (Decrease) |
|---|--|---|--|---|---|---|
| <i>Water Department</i> | | | | | | |
| 710-001 | Salaries | \$65,000 | \$57,139 | \$67,900 | \$69,800 | \$1,900 |
| 710-002 | Fringe Benefits Payroll Taxes, Group Insurance, and Retirement | \$24,100 | \$22,763 | \$26,000 | \$26,600 | \$600 |
| 710-003 | Well System: Utilities | \$50,000 | \$37,256 | \$50,000 | \$50,000 | \$0 |
| 710-004 | Well System: Repairs | \$4,500 | \$3,128 | \$4,500 | \$4,500 | \$0 |
| 710-005 | Well System: Chemicals | \$1,300 | \$677 | \$1,300 | \$1,300 | \$0 |
| 710-006 | Water Treatment Plant Utilities | \$45,000 | \$40,331 | \$46,000 | \$46,000 | \$0 |
| 710-007 | Water Meters | \$8,000 | \$4,918 | \$8,000 | \$10,000 | \$2,000 |
| 710-008 | Treatment Plant Supplies and Materials | \$8,200 | \$9,917 | \$10,000 | \$12,000 | \$2,000 |
| 710-009 | Distribution System Supplies and Materials | \$10,000 | \$17,081 | \$12,000 | \$15,000 | \$3,000 |
| 710-010 | Vehicle Repairs and Main. | \$2,400 | \$3,556 | \$3,000 | \$3,000 | \$0 |
| 710-011 | Fuel | \$4,200 | \$1,520 | \$4,000 | \$4,000 | \$0 |
| 710-012 | Water Treatment Plant Repairs and Maint | \$12,000 | \$14,875 | \$12,000 | \$14,000 | \$2,000 |
| 710-013 | Water Testing (Lab) | \$4,000 | \$2,013 | \$4,000 | \$4,000 | \$0 |
| 710-014 | Road Cuts and Repairs | \$7,000 | \$2,196 | \$7,000 | \$7,000 | \$0 |
| 710-015 | Uniforms | \$1,500 | \$1,183 | \$1,500 | \$1,500 | \$0 |

| WATER/SEWER ENTERPRISE FUND EXPENSES | | 2012-2013 Amended Budget | 2012-2013 Actual Expenses | 2013-2014 Amended Budget | 2014-2015 Adopted Budget | Changes \$ Increase (Decrease) |
|---|---------------------------------|---|--|---|---|---|
| 710-016 | Outside Contracted Labor | \$9,000 | \$4,137 | \$9,000 | \$9,000 | \$0 |
| 710-017 | Miscellaneous | \$1,000 | \$1,149 | \$1,000 | \$1,000 | \$0 |
| 710-018 | Permits and Dues | \$4,200 | \$5,529 | \$5,500 | \$5,500 | \$0 |
| 710-019 | Filter Modules | \$0 | \$0 | \$55,000 | \$55,000 | \$0 |
| | Water Department Total | \$261,400 | \$229,369 | \$327,700 | \$339,200 | \$11,500 |

| WATER/SEWER ENTERPRISE FUND EXPENSES | | 2012-2013 Amended Budget | 2012-2013 Actual Expenses | 2013-2014 Amended Budget | 2014-2015 Adopted Budget | Changes \$ Increase (Decrease) |
|---|--|---|--|---|---|---|
| <i>Sewer Department</i> | | | | | | |
| 730-001 | Salaries | \$44,800 | \$45,586 | \$46,100 | \$47,500 | \$1,400 |
| 730-002 | Fringe Benefits Payroll Taxes, Group Insurance, and Retirement | \$14,400 | \$14,564 | \$15,300 | \$15,800 | \$500 |
| 730-003 | Lift Station(s) Utilities (4) lift stations | \$23,100 | \$19,306 | \$23,100 | \$23,100 | \$0 |
| 730-004 | North Fork Pump Station Utilities | \$40,000 | \$27,182 | \$40,000 | \$40,000 | \$0 |
| 730-005 | Collection System Supplies, Materials and Repairs | \$18,000 | \$14,929 | \$18,000 | \$18,000 | \$0 |
| 730-007 | Lift Station(s) Repairs and Supplies | \$3,500 | \$1,484 | \$3,500 | \$3,500 | \$0 |
| 730-010 | Water Tests (Lab) | \$3,500 | \$0 | \$500 | \$500 | \$0 |
| 730-012 | Uniforms | \$750 | \$225 | \$750 | \$750 | \$0 |
| 730-013 | Vehicle Repair & Maint | \$1,600 | \$2,238 | \$1,600 | \$1,600 | \$0 |
| 730-014 | Fuel | \$2,000 | \$778 | \$1,500 | \$1,500 | \$0 |
| 730-015 | Miscellaneous | \$500 | \$629 | \$500 | \$500 | \$0 |
| 730-016 | Permits and Dues | \$1,000 | \$0 | \$1,000 | \$1,000 | \$0 |
| 730-017 | Broadway Treatment Costs | \$328,000 | \$329,798 | \$320,000 | \$320,000 | \$0 |
| | Sewer Department Total | \$481,150 | \$456,720 | \$471,850 | \$473,750 | \$1,900 |

| WATER/SEWER ENTERPRISE FUND EXPENSES | | 2012-2013 Amended Budget | 2012-2013 Actual Expenses | 2013-2014 Amended Budget | 2014-2015 Adopted Budget | Changes \$ Increase (Decrease) |
|---|--|---|--|---|---|---|
| <i>Water/Sewer Administration</i> | | | | | | |
| 750-001 | Salaries | \$159,300 | \$162,181 | \$164,500 | \$169,950 | \$5,450 |
| 750-000 | Part Time Salaries | \$0 | \$0 | \$0 | \$0 | \$0 |
| 750-002 | Fringe Benefits Payroll Taxes, Group Insurance, Retirement, and Mileage | \$55,400 | \$55,614 | \$59,200 | \$60,700 | \$1,500 |
| 750-003 | Attorneys Fee | \$17,000 | \$21,223 | \$17,000 | \$17,000 | \$0 |
| 750-004 | Audit Fees | \$9,000 | \$9,125 | \$9,300 | \$9,600 | \$300 |
| 750-005 | Office Supplies | \$2,550 | \$2,143 | \$2,550 | \$2,550 | \$0 |
| 750-006 | Postage | \$6,500 | \$5,879 | \$6,500 | \$6,500 | \$0 |
| 750-007 | VML Insurance includes workman's comp. | \$28,250 | \$28,509 | \$28,250 | \$31,250 | \$3,000 |
| 750-008 | Continuing Education | \$3,000 | \$3,262 | \$3,000 | \$3,500 | \$500 |
| 750-009 | Contractual Services Computer Maint \$4,500 Logics Software Licensing \$2,000 Neptune hand held meters maint contract \$3,600 USTI (hand held meters software maint.) \$750 GIS annual contract \$5,000 AT&T Service for GPS Device \$550 | \$11,800 | \$9,971 | \$14,300 | \$16,400 | \$2,100 |
| 750-010 | Miscellaneous | \$1,000 | \$538 | \$1,000 | \$1,000 | \$0 |
| Water/Sewer Administration Total | | \$293,800 | \$298,445 | \$305,600 | \$318,450 | \$12,850 |

| WATER/SEWER ENTERPRISE FUND EXPENSES | | 2012-2013 Amended Budget | 2012-2013 Actual Expenses | 2013-2014 Amended Budget | 2014-2015 Adopted Budget | Changes \$ Increase (Decrease) |
|--|--|---|--|---|---|---|
| <i>Water/Sewer Debt Service (Principal & Interest)</i> | | | | | | |
| 760-001 | W/S Bond 2003 Sun Trust | \$52,300 | \$52,279 | \$52,300 | \$22,000 | (\$30,300) |
| 760-003 | VWSRF (Water Plant) | \$272,500 | \$272,386 | \$272,500 | \$272,500 | \$0 |
| 760-005 | VRA Broadway Regional Plant Upgrade | \$170,700 | \$175,768 | \$170,700 | \$170,700 | \$0 |
| 760-006 | RLF Force Main/Pump station and I&I Project | \$136,100 | \$125,677 | \$136,100 | \$126,000 | (\$10,100) |
| | Water/Sewer Debt Service Total | \$631,600 | \$626,109 | \$631,600 | \$591,200 | (\$40,400) |

**FISCAL YEAR 2015
WATER/SEWER FUND
CAPITAL EXPENDITURES**

| WATER/SEWER ENTERPRISE FUND EXPENSES | | 2012-2013 Amended Budget | 2012-2013 Actual Expenses | 2013-2014 Amended Budget | 2014-2015 Adopted Budget | Changes \$ Increase (Decrease) |
|---|---|---|--|---|---|---|
| <i>Water/Sewer Capital Outlay</i> | | | | | | |
| 771-000 | Water Department | \$44,000 | \$4,237 | \$99,596 | \$98,500 | (\$1,096) |
| | Clark Street Water Distribution Improvements \$34,000 | | | | | |
| | 1 Ton Small Body Dump Truck \$20,000 | | | | | |
| | Valve/Hydrant Replacement Fund \$8,000 | | | | | |
| | Water Meter Replacement Fund-Radio Read \$6,500 | | | | | |
| | WTP Instrumentation \$30,000 | | | | | |
| 771-001 | Sewer Department | \$10,000 | \$0 | \$0 | \$16,500 | \$16,500 |
| | Sewer Camera and Line Locator \$16,500 | | | | | |
| 771-006 | Civil Engineering | \$9,000 | \$4,699 | \$3,000 | \$5,000 | \$2,000 |
| 771-007 | Water Contingency | \$59,000 | \$57,153 | \$14,000 | \$14,000 | \$0 |
| 771-008 | Sewer Contingency | \$14,000 | \$0 | \$14,000 | \$14,000 | \$0 |
| 771-009 | W/S Administration | \$0 | \$0 | \$21,000 | \$0 | (\$21,000) |
| | Water/Sewer Capital Outlay Total | \$136,000 | \$66,089 | \$151,596 | \$148,000 | (\$3,596) |
| | TOTAL WATER/SEWER ENTERPRISE FUND EXPENSES | \$1,803,950 | \$1,676,732 | \$1,888,346 | \$1,870,600 | (\$17,746) |

**FISCAL YEAR 2013
BALANCE SHEET**

TOWN OF NEW MARKET
GENERAL FUND
BALANCE SHEET
AS OF JUNE 30, 2013

ASSETS

| | | |
|---------|-------------------------------|------------------------------|
| | CASH | |
| 101-000 | CASH ON HAND | \$200.00 |
| 102-000 | CASH - SUNTRUST CHECKING | \$773,847.90 |
| 104-000 | CERTIFICATE OF DEPOSIT | \$132,131.32 |
| 105-000 | MUNC BLDG PERPETUAL FUND | \$117,614.63 |
| 106-000 | PARK SAVINGS ACCOUNT | <u>\$1,514.36</u> |
| | TOTAL CASH | \$1,025,308.21 |
| | OTHER ASSETS | |
| 107-001 | ALLOWANCE FOR UNCOLLECT TAXES | (\$25,471.40) |
| 107-000 | TAXES RECEIVABLE | \$179,207.71 |
| 115-001 | ALLOWANCE FOR UNCOLLECT TRASH | (\$1,330.42) |
| 115-000 | ACCOUNTS RECEIVABLE | \$306,749.43 |
| | TOTAL OTHER ASSETS | \$459,155.32 |
| | TOTAL ASSETS | <u>\$1,484,463.53</u> |

LIABILITIES & SURPLUS / DEFICIT

| | | |
|---------|--------------------------------------|------------------------------|
| | LIABILITIES | |
| 201-000 | ACCOUNTS PAYABLE | \$74,953.12 |
| 204-000 | CREDIT UNION & VRS WITHHOLDING | (\$992.89) |
| 205-001 | CHILD SUPPORT PAYABLE | (\$73.52) |
| 205-002 | DEFERRED PROPERTY TAXES | \$153,745.43 |
| 205-006 | DEFERRED REVENUE | \$19,268.37 |
| 205-000 | INSURANCE WITHHOLDING | (\$12.44) |
| 209-000 | RETAINAGE PAYABLE | \$10,000.00 |
| 211-000 | TAXES - OVERPAY | <u>\$1,665.40</u> |
| | TOTAL LIABILITIES | \$258,553.47 |
| | SURPLUS / DEFICIT | |
| 251-000 | GENERAL FUND BALANCE | \$1,125,910.06 |
| 252-000 | RESTRICTED - MUNC BLDG PERPETUAL | <u>\$100,000.00</u> |
| | TOTAL SURPLUS / DEFICIT | \$1,225,910.06 |
| | TOTAL LIABILITIES AND SURPLUS | <u>\$1,484,463.53</u> |

TOWN OF NEW MARKET
WATER / SEWER ENTERPRISE FUND
BALANCE SHEET
AS OF JUNE 30, 2013

ASSETS

| | | |
|--------------|------------------------------------|-------------------------------|
| CASH | | |
| 141-000 | CASH ON HAND | \$150.00 |
| 142-000 | CASH - SUNTRUST CHECKING | \$433,127.36 |
| 143-000 | CASH - BB&T CHECKING | \$41,360.61 |
| | TOTAL CASH | \$474,637.97 |
| | | |
| OTHER ASSETS | | |
| 147-001 | ALLOWANCE FOR UNCOLLECT A/R | (\$24,087.53) |
| 147-000 | WATER & SEWER RENTS RECEIVABLE | \$224,569.27 |
| 155-000 | ACCOUNTS RECEIVABLE | \$7,745.53 |
| 159-001 | BROADWAY WWTP PROJECT | \$2,249,999.58 |
| 159-002 | LAND | \$321,738.83 |
| 159-003 | REGIONAL WATER STUDY | \$10,422.14 |
| 159-000 | PIPELINE AND PUMPSTATION | \$5,027,035.21 |
| 160-000 | OFFICE EQUIPMENT | \$31,459.35 |
| 161-001 | WATER & SEWER LINE EQUIPMENT | \$63,978.66 |
| 161-002 | WATER & SEWER LINE EQUIP A/D | (\$48,634.02) |
| 161-000 | WATER & SEWER LINES | \$5,122,199.43 |
| 162-001 | WELL EQUIPMENT | \$29,904.00 |
| 162-002 | WELL EQUIPMENT A/D | (\$29,904.00) |
| 162-000 | WELLS & EQUIPMENT | \$534,229.29 |
| 163-000 | WATER STORAGE TANK | \$141,727.25 |
| 164-000 | FILTRATION PLANT | \$2,806,242.44 |
| 165-001 | CONSTRUCTION IN PROGRESS | \$4,236.85 |
| 165-000 | SEWAGE DISPOSAL PLANT | \$3,273,037.27 |
| 166-000 | TRUCKS | \$82,414.25 |
| 167-001 | ACCUM DEP - WATER & SEWER LINE | (\$1,592,140.19) |
| 167-002 | ACCUM DEP - WELL & EQUIP | (\$225,311.41) |
| 167-003 | ACCUM DEP - WATER TANK | (\$108,768.77) |
| 167-004 | ACCUM DEP - FILTER PLANT | (\$810,161.11) |
| 167-005 | ACCUM DEP - SEWER DISPOSAL PLT | (\$1,795,418.01) |
| 167-006 | ACCUM DEP - EQUIPMENT, TRUCKS | (\$77,737.00) |
| 167-007 | ACCUM DEP - OFFICE EQUIPMENT | (\$31,459.35) |
| 167-008 | ACCUM DEP - PIPELINE & PUMPSTATION | (\$201,081.40) |
| 167-009 | ACCUMULATED AMORTIZATION | (\$128,571.00) |
| | TOTAL OTHER ASSETS | \$14,857,665.56 |
| | TOTAL ASSETS | <u>\$15,332,303.53</u> |

TOWN OF NEW MARKET
WATER / SEWER ENTERPRISE FUND
BALANCE SHEET
AS OF JUNE 30, 2013

LIABILITIES & SURPLUS / DEFICIT

| | | |
|---------|--|-----------------------------------|
| | LIABILITIES | |
| 241-003 | A/P COMP ABSENSES | \$21,055.17 |
| 241-000 | ACCOUNTS PAYABLE | \$32,517.04 |
| 242-001 | WATER & SEWER OVERPAYS | \$2,039.37 |
| 242-000 | WATER & SEWER DEPOSITS PAYABLE | \$22,932.50 |
| 247-000 | W/S BOND - 1976 FHA/SUNTRUST | \$67,879.18 |
| 248-000 | ACCRUED INTEREST PAYABLE | \$39,138.31 |
| 250-001 | LOAN PAYABLE - VRA | \$1,935,000.00 |
| 250-002 | BOND PREMIUM (2009 VRA BOND) | \$143,315.10 |
| 251-002 | 2009 REVOLVING LOAN PAYABLE | \$2,199,340.78 |
| 251-000 | LOAN PAYABLE - VRA | \$2,030,317.72 |
| | TOTAL LIABILITIES | \$6,493,535.17 |
| | SURPLUS / DEFICIT | |
| 281-000 | WATER & SEWER FUND BALANCE | \$8,838,768.36 |
| | TOTAL SURPLUS / DEFICIT | \$8,838,768.36 |
| | TOTAL LIABILITIES AND SURPLUS | <u>\$15,332,303.53</u> |

APPENDIX 1

TAX AND SERVICE
RATES

APPENDIX 1

Tax and Service Rates

TOWN OF NEW MARKET TAX AND SERVICE RATES

1. Real Estate Tax

- \$.12 per \$100 assessed valuation
- Penalty: 10% after June 5 & Dec. 5 (Sec. 54-2)
- Interest: 10% per annum from July 1 of each year following the year in which the assessment was made. (Sec. 54-2)

2. Tangible Personal Property Tax & Machinery & Tool Tax

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

3. Consumer Utility Tax

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

4. Business, Professional & Occupational Licenses

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

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

5. Alcoholic Beverages

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

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

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

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

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

6. Going out of Business Sale Permit

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

7. Refuse Collection

- \$11.00 monthly for customers not using a dumpster

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

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

9. Meals Tax

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

10. Transient Occupancy Tax

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

11. Cigarette Tax

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

12. Water Availability Fees

-Connection-Residential, In Town

-Meter Size/Cost:

- 3/4" or 5/8"/\$4,000
- 1"/\$6,600
- 1.5"/\$7,200
- 2"/\$7,800
- 3"/\$8,400
- 4"/\$9,000
- 6"/\$9,600
- 8"/\$10,200

-Connection-Residential, Out-of-Town

-Meter Size/Cost:

- 3/4" or 5/8"/\$6,000
- 1"/\$10,200
- 1.5"/\$11,400
- 2"/\$12,600
- 3"/\$13,800
- 4"/\$15,000
- 6"/\$16,200
- 8"/\$17,400

-Connection-Commercial, In Town

-Meter Size/Cost:

- 3/4" or 5/8"/\$6,750
- 1"/\$7,350
- 1.5"/\$7,950
- 2"/\$8,550
- 3"/\$9,150
- 4"/\$9,750
- 6"/\$10,350
- 8"/\$10,950

-Connection-Commercial, Out-of-Town

-Meter Size/Cost:

- 3/4" or 5/8"/\$10,500
- 1"/\$11,700
- 1.5"/\$12,900
- 2"/\$14,100
- 3"/\$15,300
- 4"/\$16,500
- 6"/\$17,700
- 8"/\$18,900

Fees for Multi-Unit Establishments

In Town

- Each apartment or commercial unit-one full connection fee plus $\frac{1}{4}$ connection fee for each unit over one*
- Each unit in a hotel, motel, tourist home-\$75.00
- 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 apartment or commercial unit-one full connection fee plus $\frac{1}{4}$ connection fee for each unit over one*
- Each unit in a hotel, motel, tourist home-\$175.00
- Nursing Home, Convalescent Home, assisted care facility-one full connection fee based on meter size, plus \$300.00 per patient room

* If both commercial and residential uses will be located in a multi-unit establishment, the initial connection fee shall be charged at the commercial rate

13. Sewer Availability Fees

-Connection-Residential, In Town

-Meter Size/Cost:

- 3/4" or 5/8"/\$6,000
- 1"/\$9,750
- 1.5"/\$10,500
- 2"/\$11,250
- 3"/\$12,000
- 4"/\$12,750
- 6"/\$13,500
- 8"/\$14,250

-Connection-Residential, Out-of-Town

-Meter Size/Cost:

- 3/4" or 5/8"/\$8,000
- 1"/\$13,500
- 1.5"/\$15,000
- 2"/\$16,500
- 3"/\$18,000
- 4"/\$19,500
- 6"/\$21,000
- 8"/\$22,500

-Connection-Commercial, In Town

-Meter Size/Cost:

- 3/4" or 5/8"/\$9,750
- 1"/\$10,500
- 1.5"/\$11,250
- 2"/\$12,000
- 3"/\$12,750
- 4"/\$13,500
- 6"/\$14,250
- 8"/\$15,000

-Connection-Commercial, Out-of-Town

-Meter Size/Cost:

- 3/4" or 5/8"/\$13,500
- 1"/\$15,000
- 1.5"/\$16,500
- 2"/\$18,000
- 3"/\$19,500
- 4"/\$21,000
- 6"/\$22,500
- 8"/\$24,000

Fees for Multi-Unit Establishments

In Town

-Each apartment or commercial unit-one full connection fee plus ¼ connection fee for each unit over one*

-Each unit in a hotel, motel, tourist home-\$75.00

-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 apartment or commercial unit-one full connection fee plus ¼ connection fee for each unit over one*

-Each unit in a hotel, motel, tourist home-\$175.00

-Nursing Home, Convalescent Home, assisted care facility-one full connection fee based on meter size, plus \$300.00 per patient room

* If both commercial and residential uses will be located in a multi-unit establishment, the initial connection fee shall be charged at the commercial rate

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

-Residential

Water

Sewer

-First 1700 gal. (minimum charge)

\$9.60

\$28.94

-Over 1700 gal.

\$4.23/1000 gal.

\$14.09/1000 gal.

-Commercial/Industrial/Institutional

-First 1700 gal. (minimum charge)

\$9.60

\$28.94

-Over 1700 gal.

\$4.23/1000 gal.

\$14.09/1000 gal.

Out of Town

-Residential

Water

Sewer

-First 1700 gal. (minimum charge)

\$16.76

\$50.65

-Over 1700 gal.

\$7.40/1000 gal.

\$24.66/1000 gal.

-Commercial/Industrial/Institutional

-First 1700 gal. (minimum charge)

\$16.76

\$50.65

-Over 1700 gal.

\$7.40/1000 gal.

\$24.66/1000 gal.

Bulk Water Purchases

-First 1000 gallons or less

-\$27.20

-Over 1000 gallons

-\$13.60 per 1000 gallons

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

1. *Zoning Permit Review for Building Permits*
 \$35 Main Structures, \$20 Accessory, Additions, Etc.
2. *Site Plan Review*
 Residential
 \$150 plus \$20 per dwelling unit
 -Commercial, industrial, public, semi-public, Institutions, etc. (excluding
 accessory buildings)
 \$250 new construction
 \$100 additions
 \$75 review of revisions to approved plan site
3. *Sign Permit*
 \$25
4. *Temporary Use Permit*
 \$25
5. *Home Occupation Permit*
 \$10
6. *Amendment to Chapter, including Rezoning*
 \$350 text amendment, \$350 plus \$50/acre for rezoning
7. *Development Plan Review Only for Planned Development District*
 \$350
8. *Development Plan Revision for Planned Development District*
 \$150 without Public Hearing
 \$350 with Public Hearing
9. *Zoning Variance/Review Appeal to Board of Zoning Appeals (BZA)*
 -\$325.00
10. *Subdivision Plat Application*
 -Two lots-\$100
 -3-5 lots-\$150
 -6 or more lots \$250 plus \$25 per lot
11. *Conditional Use Permit*
 \$350
12. *Inspection Fees*
 -1% of cost of required improvements
13. *Yard Sale Permit (Sec. 22-103)*
 Residential Districts (2 per year)-no charge
 B-1, B-2, M-1 Districts (2 per year)-no charge
 Additional sales in commercial district-\$25.00 per year
14. *Special Called Meetings of the Town*
 -Actual costs incurred

18. Copies

| | |
|--------------------------------------|---------------------------------|
| A. Subdivision Ordinance | \$15.00 |
| B. Comprehensive Plan | \$25.00 |
| C. Zoning Ordinance | \$25.00 |
| D. Town Code | \$75.00 unbound; \$130.00 bound |
| E. All other copies or code sections | \$0.25 per page |
| F. Water & Sewer Spec Book | \$20.00 |

19. Swimming Pool Rates

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

20. Shelter Rentals

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

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

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

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

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

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

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

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