

ORDINANCE NUMBER 101

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 2018-2019 before July 1<sup>st</sup>, 2018 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 2018-2019 and

WHEREAS, on May 14, 2018, 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

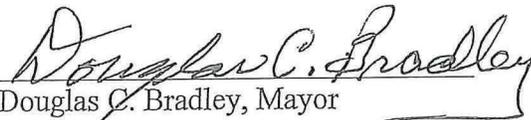
WHEREAS, the Council is of the opinion that the proposed budget should be adopted,

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 2018-2019 is adopted for the period beginning July 1, 2018 and ending June 30, 2019.
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 2018-2019, 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, 2019
  - 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 2018-2019 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 or State aid programs for like purposes with prior approval of the Council.

Ordained this 21st day of May 2018.

  
 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 21, 2018, 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"/>
Hughes, Peter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Palmer, Tim	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Wymer, Scott	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bradley, Doug*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

\*Mayor Bradley votes in the event of a tie

05-21-18  
 Date

  
 J. Todd Walters, Clerk

**FISCAL YEAR 2018-2019**  
**ADOPTED BUDGET**

## BUDGET SUMMARY

### 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 2018-2019

	<i>Operating</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Total Exp</i>	<i>Total Revenue</i>
<b>General Fund</b>	\$1,430,388		\$482,000	\$1,912,388	\$1,912,388
<b>Water/Sewer Fund</b>	\$1,162,118	\$565,700	\$409,000	\$2,136,818	\$2,136,818
				\$4,049,206	\$4,049,206

**FY 18-19 Budget Summary Notes:**

The FY 18-19 budget is approximately 20% higher than the previous year's annual budget. This is largely due to an increase in general fund and water/sewer fund capital project expenditures.

No new debt has been incurred in the FY 18-19 budget. The general fund remains debt free while the water/sewer enterprise fund has an annual debt repayment of \$566,000.

The FY 18-19 budget proposes a 2% increase in water charges and a 2% increase in sewer charges. There is also a \$5 increase in the DMV Stop Fees. The FY18-19 budget includes a 50% cut in the 5/8" in-town water and sewer connection fees from \$4,000 to \$2,000 and from \$6,000 to \$3,000 respectively. No other taxes, fees or levies are proposed to be changed.

The FY 18-19 budget proposes no increases in full or part time staffing. This budget proposes a 2% COLA for all full-time employees effective 7/1/18 and a 3% pool of salaries has been set aside for distribution based on merit effective 1/1/19..

**FISCAL YEAR 2019  
GENERAL FUND  
REVENUES**

GENERAL FUND REVENUE			2016-2017	2016-2017	2017-2018	2018-2019	Changes
New Account	Old Account		Amended Budget	Actual Revenue	Amended Budget	Approved Budget	\$ Increase (Decrease)
<b>General Property Taxes</b>							
10-3110-2001	311-001	Real Estate Tax	\$237,000	\$238,259	\$237,000	\$237,000	\$0
10-3110-2002	311-002	Personal Property Tax	\$110,000	\$122,495	\$110,000	\$120,000	\$10,000
10-3110-2003	319-000	Penalties and Interest	\$5,000	\$5,023	\$5,000	\$5,000	\$0
<b>General Property Taxes Total</b>			<b>\$352,000</b>	<b>\$365,778</b>	<b>\$352,000</b>	<b>\$362,000</b>	<b>\$10,000</b>
<b>Other Local Taxes</b>							
10-3120-2017	365-000	Meals Tax	\$350,550	\$368,395	\$355,550	\$385,550	\$30,000
10-3120-2016	365-001	Transient Occupancy Tax	\$106,000	\$114,696	\$110,000	\$120,000	\$10,000
10-3120-2014	335-013	Bank Stock Tax	\$50,000	\$55,233	\$50,000	\$50,000	\$0
10-3120-2011	316-000	Utilities Tax	\$102,000	\$96,543	\$102,000	\$97,000	(\$5,000)
10-3120-2012	321-000	Business and Professional	\$50,000	\$51,951	\$50,000	\$50,000	\$0
10-3120-2013	322-000	Motor Vehicle	\$40,000	\$40,254	\$40,000	\$40,000	\$0
10-3120-2015	323-000	Cigarette Tax	\$86,000	\$75,000	\$86,000	\$81,000	(\$5,000)
<b>Other Local Taxes Total</b>			<b>\$784,550</b>	<b>\$802,073</b>	<b>\$793,550</b>	<b>\$823,550</b>	<b>\$30,000</b>
10-3130-2020	368-000	<b>Zoning and Subdivision Fees</b>	\$1,500	\$1,515	\$1,500	\$1,500	\$0
<b>Zoning and Subdivision Fees Total</b>			<b>\$1,500</b>	<b>\$1,515</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	\$101,411	\$100,000	\$101,000	\$1,000
10-3220-2074	335-006	Rolling Stock Tax	\$0	\$14	\$0	\$0	\$0
10-3240-2080	335-014	Police Dept. Assistance	\$42,000	\$44,192	\$42,000	\$44,192	\$2,192
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	\$8,025	\$5,000	\$5,000	\$0
10-3220-2072	335-020	Auto Rental Tax	\$0	\$3,736	\$3,000	\$3,000	\$0
10-3330-2090	335-024	DMV Grant	\$6,700	\$4,578	\$6,700	\$6,700	\$0

GENERAL FUND REVENUE			2016-2017	2016-2017	2017-2018	2018-2019	Changes
New	Old		Amended	Actual	Amended	Approved	\$ Increase
Account	Account		Budget	Revenue	Budget	Budget	(Decrease)
10-3180-2062	335-025	Police Donations	\$0	\$1,951	\$0	\$0	\$0
	335-027	Bryne Justice Assistance Grant		\$500	\$0	\$0	\$0
10-3240-2084	335-031	Creative Communities Partnership Grant	\$1,000	\$0	\$1,000	\$1,000	\$0
10-3240-2085	335-035	VML Risk Mgmt Grant		\$1,631			
	335-036	VA Tree City USA		\$1,431			
<b>Intergovernmental Revenue Total</b>			<b>\$164,700</b>	<b>\$177,468</b>	<b>\$167,700</b>	<b>\$170,892</b>	<b>\$3,192</b>
10-3140-2030	351-001	<b>Fines and Forfeitures</b>	\$20,000	\$22,391	\$20,000	\$20,000	\$0
<b>Fines and Forfeitures Total</b>			<b>\$20,000</b>	<b>\$22,391</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	\$3,343	\$2,000	\$4,000	\$2,000
10-3150-2041	361-001	Municipal Bldg Acct. Interest	\$500	\$567	\$500	\$600	\$100
	362-000	Sale of Equipment		\$12,013			\$0
10-3180-2060	363-000	Miscellaneous Revenue	\$2,500	\$3,807	\$2,500	\$2,500	\$0
10-3410-2102	363-002	Capital Reserves	\$120,000	\$0	\$22,850	\$300,691	\$277,841
		PD reserves for vehicle replacement (FY17-18)				\$22,000	\$22,000
		Community Park Carryover - Tennis Courts (FY16-17)			\$41,000	\$41,000	\$0
		Pocket Park (FY17-18)				\$25,000	\$25,000
<b>Asset Revenue Total</b>			<b>\$123,500</b>	<b>\$19,730</b>	<b>\$68,850</b>	<b>\$395,791</b>	<b>\$326,941</b>
<b>Sanitation</b>							
10-3160-2050	351-004	Garbage Fees	\$95,500	\$96,919	\$95,500	\$95,500	\$0
<b>Sanitation Total</b>			<b>\$95,500</b>	<b>\$96,919</b>	<b>\$95,500</b>	<b>\$95,500</b>	<b>\$0</b>



**FISCAL YEAR 2019**  
**GENERAL FUND**  
**EXPENDITURES**

<b>GENERAL FUND EXPENDITURES</b>		<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>Changes</b>	
<b>New</b>	<b>Old</b>	<b>Amended</b>	<b>Actual</b>	<b>Amended</b>	<b>Approved</b>	<b>\$ Increase</b>	
<b>Account</b>	<b>Account</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	
<i>General Government</i>							
10-4130-3104	413-001	<b>Town Council/Plan Comm. Salaries</b>	\$17,300	\$17,172	\$17,300	\$17,300	\$0
10-4130-3101	413-002	<b>Administrative Salaries</b>	\$101,800	\$91,507	\$102,600	\$100,650	(\$1,950)
10-4130-3201	413-003	<b>Fringe Benefits</b> Payroll Taxes, Health Insurance, and Retirement	\$40,600	\$36,758	\$41,650	\$34,350	(\$7,300)
10-4130-3504	413-004	<b>Continuing Education</b>	\$7,000	\$4,275	\$5,000	\$5,000	\$0
10-4130-3511	413-007	<b>Shenandoah Co. Tourism Council</b>	\$21,250	\$22,939	\$22,000	\$24,000	\$2,000
10-4130-3510	413-009	<b>Printing/Binding/Stationary</b>	\$5,000	\$6,241	\$5,225	\$5,500	\$275
10-4130-3501	413-010	<b>Advertising</b>	\$4,000	\$4,277	\$4,000	\$5,000	\$1,000
10-4130-3506	413-011	<b>Miscellaneous</b>	\$2,200	\$3,126	\$2,200	\$2,500	\$300
10-4130-3520	413-012	<b>VML Insurance</b> incl. worker's comp & gen liab. gen gov't and parks	\$35,000	\$35,630	\$37,000	\$32,000	(\$5,000)
10-4130-3521	413-013	<b>Town Council Elections</b>	\$0	\$0	\$0	\$0	\$0
		<b>General Government Total</b>	<b>\$234,150</b>	<b>\$221,926</b>	<b>\$236,975</b>	<b>\$226,300</b>	<b>(\$10,675)</b>

GENERAL FUND EXPENDITURES		2016-2017	2016-2017	2017-2018	2018-2019	Changes		
New Account	Old Account	Amended Budget	Actual Expenditures	Amended Budget	Approved Budget	\$ Increase (Decrease)		
<i>Financial Administration</i>								
10-4150-3101	415-001		<b>Salaries</b>	\$71,550	\$71,503	\$73,300	\$76,100	\$2,800
10-4150-3102	415-000		<b>Part Time Salaries</b>	\$0	\$0	\$0	\$1,920	\$1,920
10-4150-3201	415-002		<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$23,400	\$22,851	\$24,050	\$25,900	\$1,850
10-4150-3502	415-003		<b>Attorneys Fees</b>	\$17,000	\$20,786	\$20,000	\$22,000	\$2,000
10-4150-3503	415-004		<b>Audit Fees</b>	\$10,800	\$9,713	\$10,000	\$10,188	\$188
10-4150-3513	415-005		<b>Utilities (town hall)</b>	\$16,000	\$12,518	\$16,000	\$14,000	(\$2,000)
10-4150-3301	415-006		<b>Contractual Services</b>	\$12,150	\$14,971	\$14,000	\$16,140	\$2,140
10-4150-3508	415-007		<b>Newsletter</b>	\$7,000	\$7,399	\$7,200	\$7,200	\$0
10-4150-3509	415-008		<b>Postage</b>	\$4,250	\$2,649	\$4,250	\$4,250	\$0
10-4150-3601	415-010		<b>Office Supplies</b>	\$3,500	\$1,861	\$3,500	\$3,500	\$0
10-4150-3506	415-011		<b>Miscellaneous</b>	\$1,000	\$1,527	\$1,000	\$1,000	\$0
10-4150-3507	415-029		<b>Bank Fees</b>	\$8,000	\$4,331	\$6,000	\$4,500	(\$1,500)
<b>Financial Administration Total</b>				<b>\$174,650</b>	<b>\$170,106</b>	<b>\$179,300</b>	<b>\$186,698</b>	<b>\$7,398</b>

GENERAL FUND EXPENDITURES		2016-2017 Amended Budget	2016-2017 Actual Expenditures	2017-2018 Amended Budget	2018-2019 Approved Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
<i>Public Safety</i>							
10-4210-3101	421-001	<b>Salaries</b>	\$254,000	\$273,518	\$263,500	\$286,000	\$22,500
10-4210-3102	421-000	<b>Part Time Salaries</b>	\$6,500	\$1,944	\$6,500	\$6,500	\$0
10-4210-3201	421-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$86,700	\$80,290	\$82,000	\$87,800	\$5,800
10-4210-3514	421-003	<b>Communications / Utilities</b>	\$2,500	\$4,485	\$3,500	\$7,400	\$3,900
10-4210-3603	421-004	<b>Auto Repair</b>	\$5,500	\$4,011	\$4,500	\$5,000	\$500
10-4210-3604	421-005	<b>Fuel</b>	\$20,000	\$7,941	\$18,000	\$15,000	(\$3,000)
10-4210-3504	421-006	<b>Continuing Education</b> Includes annual dues for the regional training academy	\$6,600	\$5,372	\$8,000	\$8,000	\$0
10-4210-3602	421-007	<b>Supplies/ Materials/ Evidence</b>	\$6,500	\$6,404	\$8,000	\$8,000	\$0
10-4210-3521	421-008	<b>Liability Insurance</b>	\$2,000	\$0	\$0	\$0	\$0
10-4210-3512	421-009	<b>Uniforms</b>	\$5,000	\$1,847	\$5,000	\$5,000	\$0
10-4210-3506	421-010	<b>Miscellaneous</b>	\$2,000	\$1,262	\$2,000	\$1,500	(\$500)
10-4210-3531	421-011	<b>Technology</b>	\$14,000	\$10,119	\$16,000	\$10,500	(\$5,500)
10-4210-3301		<b>Contractual Services</b>				\$7,500	\$7,500
10-4210-3103	421-024	<b>DMV Expenditures (overtime and equipment)</b>	\$6,700	\$5,012	\$6,700	\$6,700	\$0
10-4210-3507	421-025	<b>Police Donations - Expenditures</b>	\$0	\$1,537	\$0	\$0	\$0

GENERAL FUND EXPENDITURES			2016-2017	2016-2017	2017-2018	2018-2019	Changes
New	Old		Amended	Actual	Amended	Approved	\$ Increase
Account	Account		Budget	Expenditures	Budget	Budget	(Decrease)
10-4210-3508	421-026	Public Defender Fees					
10-4210-	421-027	OAG Grant Expenditures	\$0	\$558	\$0	\$0	\$0
10-4210-	421-028	Bryne Justice Assist Grant	\$0	\$680	\$0	\$0	\$0
10-4210-3511	421-029	VML Risk Mgmt Grant Expense	\$0	\$1,631	\$0	\$0	\$0
		Public Safety Total	\$418,000	\$406,612	\$423,700	\$454,900	\$31,200

GENERAL FUND EXPENDITURES		2016-2017	2016-2017	2017-2018	2018-2019	Changes	
New Account	Old Account	Amended Budget	Actual Expenditures	Amended Budget	Approved Budget	\$ Increase (Decrease)	
<i>Public Works</i>							
10-4310-3101	431-001	<b>Salaries</b>	\$139,100	\$128,266	\$140,150	\$137,500	(\$2,650)
10-4310-3102	431-000	<b>Part Time Salaries</b>	\$6,000	\$4,920	\$6,000	\$6,000	\$0
10-4310-3201	431-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$52,300	\$49,362	\$54,300	\$55,800	\$1,500
10-4310-3603	431-003	<b>Mechanical</b> Trucks, Tractors, Mowers	\$5,000	\$8,238	\$5,000	\$6,000	\$1,000
10-4310-3604	431-004	<b>Fuel Expenses</b>	\$12,000	\$5,782	\$12,000	\$7,500	(\$4,500)
10-4310-3605	431-005	<b>Snow Removal</b>	\$2,500	\$44	\$2,500	\$2,500	\$0
10-4310-3513	431-006	<b>Utilities</b>	\$10,500	\$10,920	\$10,500	\$12,000	\$1,500
10-4310-3515	431-007	<b>Street Lights</b>	\$26,000	\$24,650	\$26,000	\$27,000	\$1,000
10-4310-3606	431-008	<b>Repairs/Supp. (Gen. Maint.)</b>	\$9,000	\$9,781	\$9,000	\$10,000	\$1,000
10-4310-3607	431-009	<b>Repairs/Supp. (Town Hall)</b>	\$7,000	\$2,713	\$7,000	\$8,500	\$1,500
10-4310-3512	431-010	<small>\$7500 - remodeling</small> <b>Uniforms</b>	\$2,500	\$3,355	\$3,000	\$3,000	\$0
10-4310-3301	431-011	<b>Contractual</b>	\$4,450	\$643	\$4,450	\$0	(\$4,450)
10-4310-3506	431-012	<b>Miscellaneous</b>	\$1,000	\$382	\$1,000	\$1,000	\$0
10-4310-3505	431-013	<b>Housekeeping (Town Hall)</b>	\$3,000	\$2,261	\$3,000	\$3,000	\$0
		<b>Public Works Total</b>	<b>\$280,350</b>	<b>\$251,316</b>	<b>\$283,900</b>	<b>\$279,800</b>	<b>(\$4,100)</b>

GENERAL FUND EXPENDITURES		2016-2017	2016-2017	2017-2018	2018-2019	Changes	
New Account	Old Account	Amended Budget	Actual Expenditures	Amended Budget	Approved Budget	\$ Increase (Decrease)	
<i>Cultural and Economic Development</i>							
10-4510-3401	451-001	<b>Community Support: Donations</b>	\$27,000	\$28,619	\$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					
		Creative Communities Partnership 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	\$4,580	\$5,000	\$5,000	\$0
10-4510-3404	451-004	<b>Town Wide Enhancement Projects</b>	\$10,000	\$4,186	\$10,000	\$10,000	\$0
10-4510-3406	451-006	<b>Marketing and Events</b>	\$9,750	\$5,957	\$9,750	\$15,310	\$5,560
10-4510-3407	451-007	<b>Crossroads Fest Music Series</b>	\$0	\$5,376	\$0	\$6,470	\$6,470
10-4510-3408	451-008	<b>Fairway 5K</b>	\$0	\$2,192	\$0	\$1,860	\$1,860
		<b>Fireworks</b>				\$8,500	\$8,500
		<b>Cultural and Economic Development Total</b>	<b>\$101,750</b>	<b>\$100,910</b>	<b>\$101,750</b>	<b>\$124,140</b>	<b>\$22,390</b>

GENERAL FUND EXPENDITURES		2016-2017	2016-2017	2017-2018	2018-2019	Changes	
New Account	Old Account	Amended Budget	Actual Expenditures	Amended Budget	Approved Budget	\$ Increase (Decrease)	
<i>Parks and Recreation</i>							
10-4610-3102	461-001	Pool Salaries	\$25,000	\$20,264	\$25,000	\$25,000	\$0
10-4610-3201	461-002	Fringe Benefits FICA only	\$2,000	\$1,550	\$2,000	\$2,000	\$0
10-4610-3519	461-003	Park Utilities	\$3,000	\$2,625	\$3,000	\$3,250	\$250
10-4610-3516	461-004	Pool Expenses: Utilities	\$6,250	\$5,984	\$6,250	\$7,000	\$750
10-4610-3517	461-005	Pool Expenses: Concessions	\$4,000	\$5,020	\$4,000	\$5,000	\$1,000
10-4610-3608	461-006	Pool Expenses: Repairs and Supplies	\$5,000	\$3,974	\$5,000	\$5,500	\$500
10-4610-3518	461-007	Pool Expenses: Pool Chemicals	\$2,750	\$3,397	\$2,750	\$3,000	\$250
10-4610-3609	461-008	Park Supplies	\$6,100	\$8,296	\$6,100	\$6,450	\$350
10-4610-3609	461-009	Park Maintenance	\$5,400	\$2,919	\$5,400	\$5,750	\$350
10-4610-3604	461-010	Fuel	\$2,600	\$1,124	\$2,600	\$2,100	(\$500)
10-4610-3506	461-011	Miscellaneous	\$500	\$44	\$500	\$500	\$0
		<b>Parks and Recreation Total</b>	<b>\$62,600</b>	<b>\$55,198</b>	<b>\$62,600</b>	<b>\$65,550</b>	<b>\$2,950</b>

GENERAL FUND EXPENDITURES			2016-2017	2016-2017	2017-2018	2018-2019	Changes
New	Old		Amended	Actual	Amended	Approved	\$ Increase
Account	Account		Budget	Expenditures	Budget	Budget	(Decrease)
<i>Sanitation</i>							
10-4320-3701	432-003	<b>Waste Collection (contractual)</b> includes North Fork dumpster	\$73,200	\$53,460	\$62,000	\$62,000	\$0
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> includes Maintenance bulk dumpster	\$30,000	\$23,656	\$30,000	\$30,000	\$0
		<b>Sanitation Total</b>	<b>\$104,200</b>	<b>\$77,115</b>	<b>\$93,000</b>	<b>\$93,000</b>	<b>\$0</b>

**FISCAL YEAR 2019**  
**GENERAL FUND**  
**CAPITAL EXPENDITURES**

		<b>GENERAL FUND EXPENDITURES</b>					
New Account	Old Account		<u>2016-2017 Amended Budget</u>	<u>2016-2017 Actual Expenditures</u>	<u>2017-2018 Amended Budget</u>	<u>2018-2019 Approved Budget</u>	<u>Changes \$ Increase (Decrease)</u>
<i>General Fund Capital Outlay</i>							
10-4960-3801	496-000	<b>Administrative</b>	\$0	\$0	\$15,000	\$60,000	\$45,000
		Town Hall entryway rehab \$12,000					
		Technology Fund \$10,000					
		Admin office rehab \$30,000 (\$20,000 from Hildreth Fund accrued interest)					
		New Server \$8000					
10-4960-3802	496-001	<b>Public Works</b>	\$72,000	\$65,479	\$15,000	\$27,000	\$12,000
		Sidewalk rehab and ZTR mower					
10-4960-3803	496-002	<b>Public Safety</b>	\$21,800	\$21,247	\$22,000	\$22,000	\$0
10-4960-3804	496-003	<b>Engineering</b>	\$5,000	\$420	\$5,000	\$25,000	\$20,000
		Sidewalk study					
10-4960-3805	496-005	<b>Community Park Improvements</b>	\$41,000	\$0	\$15,000	\$45,000	\$30,000
		Asphalt resealing & facility improvements \$31,000					
		Tennis Courts \$14,000					
10-4960-3806	496-006	<b>Contingency</b>	\$24,750	\$24,063	\$15,000	\$15,000	\$0
		Includes General Gov't and Parks					
10-4960-3812	496-012	<b>Cultural and Economic Development</b>	\$16,000	\$13,291	\$25,000	\$0	(\$25,000)
10-4960-3813	496-013	<b>Public Safety Carryover</b>	\$20,000	\$20,000	\$0	\$22,000	\$22,000
		New Safety Vehicle (FY17-18)					
10-4960-3811		<b>Community Park Improvements Carryover</b>			\$41,000	\$41,000	\$0
		Tennis courts (FY 16-17)					
10-4960-3814		<b>Cultural and Economic Development Carryover</b>				\$25,000	\$25,000
		Pocket Park (FY 17-18)					
10-4960-3815		<b>Transfer to WS Fund</b>				\$200,000	\$200,000
		<b>General Fund Capital Outlay Total</b>	<b>\$200,550</b>	<b>\$144,499</b>	<b>\$153,000</b>	<b>\$482,000</b>	<b>\$329,000</b>
		<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$1,576,250</b>	<b>\$1,427,681</b>	<b>\$1,534,225</b>	<b>\$1,912,388</b>	<b>\$378,163</b>

**FISCAL YEAR 2019**  
**WATER/SEWER FUND**  
**REVENUES**

WATER/SEWER ENTERPRISE FUND REVENUE			2016-2017	2016-2017	2017-2018	2018-2019	Changes
New	Old		Amended	Actual	Amended	Approved	\$ Increase
Account	Account		Budget	Revenue	Budget	Budget	(Decrease)
20-3910-2200	391-000	Water Service Billing	\$760,000	\$598,500	\$650,000	\$645,000	(\$5,000)
20-3910-2201	391-001	Sewer Service Billing	\$1,091,400	\$1,013,439	\$1,098,228	\$1,110,000	\$11,772
20-3920-2210	392-000	Water Connection Fees	\$4,000	\$14,950	\$4,000	\$4,000	\$0
20-3920-2211	392-001	Sewer Connection Fees	\$6,000	\$20,400	\$6,000	\$6,000	\$0
20-3930-2213	393-000	Connect/Reconnect Fees	\$8,000	\$7,395	\$8,000	\$8,000	\$0
20-3970-2215	397-000	Penalties	\$12,000	\$20,488	\$15,000	\$20,000	\$5,000
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	\$2,000	\$2,615	\$2,000	\$1,545	(\$455)
20-3410-2102	395-002	Capital Reserve Funds	\$0	\$0	\$95,522	\$141,573	\$46,051
20-3960-2101	395-006	Transfer from General Fund				\$200,000	\$200,000
20-3150-2040	394-000	Interest on Savings	\$200	\$685	\$600	\$700	\$100
	395-013	Loss on Project Abandonment	\$0	-\$10,422	\$0	\$0	\$0
<b>TOTAL WATER/SEWER ENTERPRISE FUND REVENUE</b>			<b>\$1,883,600</b>	<b>\$1,668,049</b>	<b>\$1,879,350</b>	<b>\$2,136,818</b>	<b>\$257,468</b>

**FISCAL YEAR 2019  
WATER/SEWER FUND  
EXPENDITURES**

WATER/SEWER ENTERPRISE FUND EXPENSES		2016-2017	2016-2017	2017-2018	2018-2019	Changes	
New Account	Old Account	Amended Budget	Actual Revenue	Amended Budget	Approved Budget	\$ Increase (Decrease)	
<i>Water Department</i>							
20-7100-3101	710-001	<b>Salaries</b>	\$89,700	\$85,823	\$93,200	\$95,200	\$2,000
20-7100-3201	710-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$33,200	\$33,333	\$34,650	\$36,500	\$1,850
20-7100-3522	710-003	<b>Well System: Utilities</b>	\$50,000	\$30,003	\$50,000	\$42,000	(\$8,000)
20-7100-3610	710-004	<b>Well System: Repairs</b>	\$4,500	\$200	\$4,500	\$5,000	\$500
20-7100-3523	710-005	<b>Well System: Chemicals</b> Chlorine gas and minimal liquid chlorine	\$1,500	\$0	\$1,500	\$2,000	\$500
20-7100-3524	710-006	<b>Water Treatment Plant Utilities</b>	\$46,000	\$37,402	\$46,000	\$42,000	(\$4,000)
20-7100-3614	710-007	<b>Water Meters</b>	\$10,000	\$6,994	\$10,000	\$12,000	\$2,000
20-7100-3611	710-008	<b>Treatment Plant Supplies and Materials</b>	\$12,000	\$9,442	\$12,000	\$10,000	(\$2,000)
20-7100-3612	710-009	<b>Distribution System Supplies and Materials</b> Leak repair, valve replacement, hydrant repair	\$15,000	\$14,927	\$15,000	\$21,000	\$6,000
20-7100-3603	710-010	<b>Vehicle Repairs and Main.</b>	\$3,000	\$1,248	\$3,000	\$3,000	\$0
20-7100-3604	710-011	<b>Fuel</b>	\$4,000	\$3,187	\$4,000	\$4,000	\$0
20-7100-3613	710-012	<b>Water Treatment Plant Repairs and Maint</b>	\$14,000	\$10,063	\$14,000	\$14,000	\$0
20-7100-3525	710-013	<b>Water Testing (Lab)</b>	\$4,000	\$2,583	\$4,000	\$4,000	\$0
20-7100-3526	710-014	<b>Road Cuts and Repairs</b>	\$7,000	\$1,576	\$7,000	\$10,000	\$3,000
20-7100-3512	710-015	<b>Uniforms</b>	\$1,000	\$707	\$1,000	\$1,000	\$0

WATER/SEWER ENTERPRISE FUND EXPENSES			2016-2017	2016-2017	2017-2018	2018-2019	Changes
New Account	Old Account		Amended Budget	Actual Revenue	Amended Budget	Approved Budget	\$ Increase (Decrease)
20-7100-3301	710-016	Outside Contracted Labor	\$9,000	\$398	\$9,000	\$7,500	(\$1,500)
20-7100-3506	710-017	Miscellaneous	\$1,000	\$714	\$1,000	\$1,000	\$0
20-7100-3527	710-018	Permits and Dues	\$5,500	\$3,933	\$5,500	\$4,000	(\$1,500)
20-7100-3615	710-019	Office of drinking water, VRWA, DPOR Filter Modules	\$55,000	\$0	\$0	\$0	\$0
<b>Water Department Total</b>			<b>\$365,400</b>	<b>\$242,536</b>	<b>\$315,350</b>	<b>\$314,200</b>	<b>(\$1,150)</b>

		<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>					
New Account	Old Account		<u>2016-2017 Amended Budget</u>	<u>2016-2017 Actual Revenue</u>	<u>2017-2018 Amended Budget</u>	<u>2018-2019 Approved Budget</u>	<u>Changes \$ Increase (Decrease)</u>
<i>Sewer Department</i>							
20-7300-3101	730-001	<b>Salaries</b>	\$66,800	\$66,119	\$68,100	\$69,800	\$1,700
20-7300-3201	730-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$22,300	\$23,529	\$23,000	\$24,300	\$1,300
20-7300-3528	730-003	<b>Lift Station(s) Utilities</b> (4) lift stations	\$23,100	\$18,973	\$23,100	\$25,000	\$1,900
20-7300-3529	730-004	<b>North Fork Pump Station Utilities</b>	\$40,000	\$16,184	\$40,000	\$25,000	(\$15,000)
20-7300-3616	730-005	<b>Collection System Supplies, Materials and Repairs</b>	\$18,000	\$7,151	\$18,000	\$10,000	(\$8,000)
20-7300-3617	730-007	<b>Lift Station(s) Repairs and Supplies</b>	\$3,500	\$3,235	\$3,500	\$3,500	\$0
20-7300-3525	730-010	<b>Water Tests (Lab)</b>	\$700	\$0	\$700	\$500	(\$200)
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	\$2,494	\$1,600	\$2,000	\$400
20-7300-3604	730-014	<b>Fuel</b>	\$1,500	\$60	\$1,500	\$500	(\$1,000)
20-7300-3506	730-015	<b>Miscellaneous</b>	\$500	\$269	\$500	\$1,000	\$500
20-7300-3527	730-016	<b>Permits and Dues</b>	\$1,000	\$0	\$1,000	\$500	(\$500)
20-7300-3530	730-017	<b>Broadway Treatment Costs</b>	\$342,000	\$338,607	\$344,100	\$395,000	\$50,900
		<b>Sewer Department Total</b>	<b>\$521,500</b>	<b>\$476,620</b>	<b>\$525,600</b>	<b>\$557,600</b>	<b>\$32,000</b>

		<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>					
New Account	Old Account		<u>2016-2017 Amended Budget</u>	<u>2016-2017 Actual Revenue</u>	<u>2017-2018 Amended Budget</u>	<u>2018-2019 Approved Budget</u>	<u>Changes \$ Increase (Decrease)</u>
<i>Water/Sewer Administration</i>							
20-7500-3101	750-001	<b>Salaries</b>	\$138,750	\$131,415	\$141,000	\$140,600	(\$400)
20-7500-3102	750-000	<b>Part Time Salaries</b>	\$0	\$0	\$0	\$1,920	\$1,920
20-7500-3201	750-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, Retirement, and Mileage	\$50,750	\$51,791	\$52,100	\$45,700	(\$6,400)
20-7500-3502	750-003	<b>Attorneys Fee</b>	\$17,000	\$20,786	\$20,000	\$22,000	\$2,000
20-7500-3503	750-004	<b>Audit Fees</b>	\$10,000	\$9,713	\$10,000	\$10,188	\$188
20-7500-3601	750-005	<b>Office Supplies</b>	\$2,650	\$1,902	\$2,650	\$3,500	\$850
20-7500-3509	750-006	<b>Postage</b>	\$7,000	\$6,139	\$7,000	\$7,000	\$0
20-7500-3520	750-007	<b>VML Insurance</b> includes workman's comp.	\$35,000	\$35,630	\$37,000	\$32,000	(\$5,000)
20-7500-3504	750-008	<b>Continuing Education</b>	\$3,500	\$643	\$3,500	\$3,500	\$0
20-7500-3301	750-009	<b>Contractual Services</b>	\$15,150	\$15,058	\$16,450	\$18,410	\$1,960
20-7500-3506	750-010	<b>Miscellaneous</b>	\$1,000	\$62	\$1,000	\$700	(\$300)
20-7500-3507	750-014	<b>Bank Fees</b>	\$8,000	\$3,608	\$6,000	\$4,500	(\$1,500)
<b>Water/Sewer Administration Total</b>			<b>\$288,800</b>	<b>\$276,746</b>	<b>\$296,700</b>	<b>\$290,018</b>	<b>(\$6,682)</b>

<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>			<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>Changes</b>
<b>New</b>	<b>Old</b>		<b>Amended</b>	<b>Actual</b>	<b>Amended</b>	<b>Approved</b>	<b>\$ Increase</b>
<b>Account</b>	<b>Account</b>		<b>Budget</b>	<b>Revenue</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>
<i>Water/Sewer Debt Service (Principal &amp; Interest)</i>							
20-7600-3903	760-003	<b>VWSRF (Water Plant)</b> Through October 2021	\$272,500	\$272,386	\$272,500	\$272,500	\$0
20-7600-3905	760-005	<b>VRA Broadway Regional Plant Upgrade</b> Through April 2030	\$166,700	\$166,672	\$167,200	\$167,500	\$300
20-7600-3906	760-006	<b>RLF Force Main/Pump station and I&amp;I Project</b> Through November 2030	\$126,000	\$125,677	\$126,000	\$126,000	\$0
<b>Water/Sewer Debt Service Total</b>			<b>\$565,200</b>	<b>\$564,735</b>	<b>\$565,700</b>	<b>\$566,000</b>	<b>\$300</b>

**FISCAL YEAR 2019**  
**WATER/SEWER FUND**  
**CAPITAL EXPENDITURES**

		<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>					
New Account	Old Account		<u>2016-2017 Amended Budget</u>	<u>2016-2017 Actual Revenue</u>	<u>2017-2018 Amended Budget</u>	<u>2018-2019 Approved Budget</u>	<u>Changes \$ Increase (Decrease)</u>
<i>Water/Sewer Capital Outlay</i>							
20-7710-3807	771-000	<b>Water Department</b>	\$41,000	\$16,924	\$96,000	\$101,000	\$5,000
		Filter Modules \$91,000					
		Storage Tank rehab & construction \$10,000					
20-7710-3808	771-001	<b>Sewer Department</b>	\$50,000	\$0	\$50,000	\$20,000	(\$30,000)
		rehab of four manholes					
20-7710-3809	771-006	<b>Civil Engineering</b>	\$10,000	\$0	\$10,000	\$60,000	\$50,000
		engineering service for water tower					
20-7710-3810	771-007	<b>Water Contingency</b>	\$14,000	\$5,348	\$10,000	\$10,000	\$0
20-7710-3811	771-008	<b>Sewer Contingency</b>	\$13,500	\$579	\$10,000	\$10,000	\$0
20-7710-3812	771-009	<b>W/S Administration</b>	\$0	\$0	\$0	\$8,000	\$8,000
		New Server					
20-7710-3814	771-011	<b>Infrastructure Improvement Fund</b>	\$14,200	\$0	\$0	\$200,000	\$200,000
		Water Tower Site Purchase					
		<b>Water/Sewer Capital Outlay Total</b>	<b>\$142,700</b>	<b>\$22,851</b>	<b>\$176,000</b>	<b>\$409,000</b>	<b>\$233,000</b>
<b>TOTAL WATER/SEWER ENTERPRISE FUND EXPENSES</b>			<b>\$1,883,600</b>	<b>\$1,583,488</b>	<b>\$1,879,350</b>	<b>\$2,136,818</b>	<b>\$257,468</b>

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

# APPENDIX 1

## Tax and Service Rates

# TOWN OF NEW MARKET TAX AND SERVICE RATES

## 1. Real Estate Tax

- \$.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"	\$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

First 1,700 gal. (Minimum charge)  
Over 1,700 gal.

Water

\$10.39  
\$4.58/1000 gal.

Sewer

\$31.94  
\$15.54/1,000 gal.

Out-of-Town

First 1,700 gal. (Minimum charge)  
Over 1,700 gal.

Water

\$18.15  
\$8.01/1000 gal.

Sewer

\$55.90  
\$27.21/1,000 gal.

Bulk Water Purchases

First 1,000 gallons or less  
Over 1,000 gallons

Water

\$28.29  
\$14.15 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 \$45/occurrence
- 27. **Set-Off Debt Admin Fee** \$20/occurrence

**FISCAL YEAR 2017**  
**BALANCE SHEET**

TOWN OF NEW MARKET  
GENERAL FUND  
BALANCE SHEET  
AS OF JUNE 30, 2017

**ASSETS**

New Account	Old Account		
		CASH	
10-1000-0001	101-000	CASH ON HAND	\$200.00
10-1000-0007	102-002	CASH - SONABANK	\$134,117.18
10-1000-0008	102-003	CASH - SONABANK MONEY MARKET	\$949,254.84
10-1000-0004	104-000	CERTIFICATE OF DEPOSIT	\$134,682.33
10-1000-0005	105-000	MUNC BLDG PERPETUAL FUND	\$119,841.01
10-1000-0006	106-000	PARK SAVINGS ACCOUNT	<u>\$1,515.00</u>
		TOTAL CASH	\$1,339,610.36
		OTHER ASSETS	
10-1000-0011	107-000	TAXES RECEIVABLE	\$201,365.92
10-1000-0012	107-001	ALLOWANCE FOR UNCOLLECT TAXES	(\$12,522.05)
10-1000-0013	115-000	ACCOUNTS RECEIVABLE	\$103,254.08
10-1000-0016	115-001	ALLOWANCE FOR UNCOLLECT TRASH	(\$2,173.38)
10-1000-0018	118-000	PREPAID EXPENSES	<u>\$11,495.75</u>
		TOTAL OTHER ASSETS	\$301,420.32
		<b>TOTAL ASSETS</b>	<b><u><u>\$1,641,030.68</u></u></b>

**LIABILITIES & SURPLUS / DEFICIT**

		LIABILITIES	
10-2000-1001	201-000	ACCOUNTS PAYABLE	\$77,524.84
10-2000-1005	205-002	DEFERRED PROPERTY TAXES	\$197,492.38
	205-005	MISC PAYROLL WITHHOLDINGS	(\$150.60)
10-2000-1006	205-007	UNEARNED REVENUE - CROSSROADS FEST	\$3,569.46
10-2000-1007	205-008	UNEARNED REVENUE - FAIRWAY 5K	\$1,487.74
10-2000-1008	205-009	UNEARNED REVENUE - PARK EQUIPMENT	\$2,700.00
10-2000-1014	205-000	INSURANCE WITHHOLDING	(\$15.80)
10-2000-1030	211-000	TAXES - OVERPAY	<u>(\$346.19)</u>
		TOTAL LIABILITIES	\$282,261.83
		SURPLUS / DEFICIT	
10-2000-1050	251-000	GENERAL FUND BALANCE	\$1,258,768.85
10-2000-1051	252-000	RESTRICTED - MUNC BLDG PERPETUAL	<u>\$100,000.00</u>
		TOTAL SURPLUS / DEFICIT	\$1,358,768.85
		<b>TOTAL LIABILITIES AND SURPLUS</b>	<b><u><u>\$1,641,030.68</u></u></b>

TOWN OF NEW MARKET  
WATER / SEWER ENTERPRISE FUND  
BALANCE SHEET  
AS OF JUNE 30, 2017

**ASSETS**

New Account	Old Account		
		CASH	
20-1000-0001	141-000	CASH ON HAND	\$150.00
20-1000-0007	142-002	CASH - SONABANK	\$67,542.58
20-1000-0008	142-003	CASH - SONABANK MONEY MARKET	\$281,329.46
			<hr/>
		TOTAL CASH	\$349,022.04
		OTHER ASSETS	
20-1000-0017	147-000	WATER & SEWER RENTS RECEIVABLE	\$249,701.48
20-1000-0014	147-001	ALLOWANCE FOR UNCOLLECT A/R	(\$34,121.74)
20-1000-0013	155-000	ACCOUNTS RECEIVABLE	\$12,333.29
20-1000-0018	158-000	PREPAID EXPENSES	\$9,960.92
20-1000-0022	159-001	BROADWAY WWTP PROJECT	\$2,250,000.00
20-1000-0021	159-002	LAND	\$321,738.83
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	(\$86,835.96)
20-1000-0029	161-000	WATER & SEWER LINES	\$5,236,549.80
20-1000-0043	162-001	WELL EQUIPMENT	\$61,017.90
20-1000-0044	162-002	WELL EQUIPMENT A/D	(\$36,864.43)
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	\$2,786,684.44
20-1000-0027	165-000	SEWAGE DISPOSAL PLANT	\$3,273,868.27
20-1000-0039	166-000	TRUCKS	\$105,497.96
20-1000-0030	167-001	ACCUM DEP - WATER & SEWER LINE	(\$2,039,137.31)
20-1000-0034	167-002	ACCUM DEP - WELL & EQUIP	(\$277,405.82)
20-1000-0032	167-003	ACCUM DEP - WATER TANK	(\$124,615.18)
20-1000-0026	167-004	ACCUM DEP - FILTER PLANT	(\$1,025,219.84)
20-1000-0028	167-005	ACCUM DEP - SEWER DISPOSAL PLT	(\$2,097,698.35)
20-1000-0040	167-006	ACCUM DEP - EQUIPMENT, TRUCKS	(\$72,622.85)
20-1000-0038	167-007	ACCUM DEP - OFFICE EQUIPMENT	(\$34,980.55)
20-1000-0036	167-008	ACCUM DEP - PIPELINE & PUMPSTATION	(\$603,244.20)
20-1000-0023	167-009	ACCUMULATED AMORTIZATION	(\$385,714.26)
20-1000-0100	169-000	DEFERRED OUTFLOW OF RESOURCES	\$23,226.00
			<hr/>
		TOTAL OTHER ASSETS	\$13,383,703.50
		<b>TOTAL ASSETS</b>	<hr/> <b>\$13,732,725.54</b> <hr/>

TOWN OF NEW MARKET  
WATER / SEWER ENTERPRISE FUND  
BALANCE SHEET  
AS OF JUNE 30, 2017

**LIABILITIES & SURPLUS / DEFICIT**

New Account	Old Account		
		LIABILITIES	
20-2000-1003	241-003	A/P COMP ABSENSES	\$35,796.72
20-2000-1001	241-000	ACCOUNTS PAYABLE	\$47,888.18
20-2000-1004	242-000	WATER & SEWER DEPOSITS PAYABLE	\$31,546.18
20-2000-1045	248-000	ACCRUED INTEREST PAYABLE	\$28,413.27
20-2000-1042	250-001	LOAN PAYABLE - VRA	\$1,615,000.00
20-2000-1044	250-002	BOND PREMIUM (2009 VRA BOND)	\$109,595.10
20-2000-1043	251-002	2009 REVOLVING LOAN PAYABLE	\$1,696,634.30
20-2000-1040	251-000	LOAN PAYABLE - VRA	\$1,138,644.07
20-2000-1046	255-000	VRS NET PENSION LIABILITY	\$193,225.00
20-2000-1047	256-000	DEFERRED INFLOW OF RESOURCES	<u>(\$50,940.00)</u>
		TOTAL LIABILITIES	\$4,845,802.82
		SURPLUS / DEFICIT	
20-2000-1050	281-000	WATER & SEWER FUND BALANCE	<u>\$8,886,922.72</u>
		TOTAL SURPLUS / DEFICIT	\$8,886,922.72
		<b>TOTAL LIABILITIES AND SURPLUS</b>	<b><u><u>\$13,732,725.54</u></u></b>