

# TOWN OF NEW MARKET

**FISCAL YEAR 2020-2021**

**ANNUAL BUDGET**



## **CONTENTS:**

- **BUDGET SUMMARY**
- **REVENUE AND EXPENDITURE ESTIMATES**
- **CAPITAL PROJECTS FOR 2020-2021**
- **RATES AND FEES FOR 2020-2021 (APPENDIX I)**

*Prepared by the New Market Town Council and Staff*

**ORDINANCE NO. 112**

**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 2020-2021 before July 1<sup>st</sup>, 2020 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 2020-2021 and

**WHEREAS**, on June 15, 2020, 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

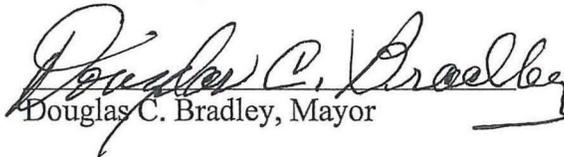
**WHEREAS**, the Council is of the opinion that the proposed budget should be adopted,

**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 2020-2021 is adopted for the period beginning July 1, 2020 and ending June 30, 2021.
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 2020-2021, the Council authorizes the Mayor or the Town Manager, either of whom may act, to borrow funds on behalf of the Town in anticipation of revenues, upon the following terms:
  - A. Any such loan shall become due on or before June 30, 2021.
  - B. The interest rate on any such loan shall be commensurate with market rates available to municipal borrowers;
  - C. The principal amount of any such loan shall not exceed the amount of revenue anticipated in fiscal year 2020-2021 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 22<sup>nd</sup> day of June 2020.

  
 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 June 22, 2020, upon the following vote:

	AYE	NAY	ABSENT	ABSTAIN
Bompiani, Larry	✓	_____	_____	_____
Harkness, Peg	✓	_____	_____	_____
Hughes, Peter	✓	_____	_____	_____
Palmer, Tim	✓	_____	_____	_____
Watkins, Daryl	✓	_____	_____	_____
Wymer, Scott	✓	_____	_____	_____
Bradley, Doug *	_____	_____	_____	_____

\*Mayor Bradley votes in the event of a tie

06/22/20  
 Date

  
 J. Todd Walters, Clerk

**FISCAL YEAR 2020-2021**  
**ADOPTED BUDGET**

## BUDGET SUMMARY

### FY 2019-2020 Amended

	<i>Operating</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Total Exp</i>	<i>Total Revenue</i>
<b>General Fund</b>	\$1,591,076		\$333,900	\$1,924,976	\$1,924,976
<b>Enterprise Fund</b>	\$1,289,245	\$566,000	\$3,547,508	\$5,402,753	\$5,402,753
				\$7,327,729	\$7,327,729

### FY 2020-2021 - Adopted

	<i>Operating</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Total Exp</i>	<i>Total Revenue</i>
<b>General Fund</b>	\$1,826,553		\$412,500	\$2,239,053	\$2,239,053
<b>Enterprise Fund</b>	\$1,250,845	\$545,400	\$4,140,000	\$5,936,245	\$5,936,245
				\$8,175,298	\$8,175,298

**FY20-21 Budget Summary Notes:**

The FY20-21 General Fund budget is approximately 16% higher than the previous year's annual budget. This is largely due to the E. Lee Hwy Sidewalk Project which will be a 50/50 cost share with VDOT. Due to the current health crisis, the Town is projecting a 17% reduction in local taxes. As a result, the FY20-21 budget is reflecting the use of capital reserves to balance the budget.

The FY20-21 Enterprise Fund budget is approximately 10% higher than the previous year's annual budget. This is primarily due to increases in the construction cost projections of the Water Storage Tank and infrastructure improvements. The Enterprise Fund has an annual debt repayment of \$545,400 which is a reduction of \$20,600 due to the refinancing of the VRA bond in FY19-20. The Town projects receiving financing for the Water Storage Tank in FY20-21, with repayments not beginning until FY21-22.

The FY20-21 budget proposes an increase in the monthly trash charge from \$11 to \$16.

There are no employee salary increases proposed in the FY20-21 budget. However, this year's budget shows an increase in fringe benefits due to an increase in the employer portion of the Virginia Retirement System contributions.

**FISCAL YEAR 2021**  
**GENERAL FUND**  
**REVENUES**

# FY20-21 ADOPTED BUDGET

GENERAL FUND REVENUE			2018-2019	2018-2019	2019-2020	2020-2021	Changes
New Account	Old Account		Amended Budget	Actual Revenue	Amended Budget	Adopted Budget	\$ Increase (Decrease)
<b>General Property Taxes</b>							
10-3110-2001	311-001	Real Estate Tax	\$237,000	\$245,360	\$237,000	\$237,000	\$0
10-3110-2002	311-002	Personal Property Tax	\$120,000	\$133,324	\$125,000	\$125,000	\$0
10-3110-2003	319-000	Penalties and Interest	\$5,000	\$4,395	\$5,000	\$5,000	\$0
<b>General Property Taxes Total</b>			<b>\$362,000</b>	<b>\$383,079</b>	<b>\$367,000</b>	<b>\$367,000</b>	<b>\$0</b>
<b>Other Local Taxes</b>							
10-3120-2017	365-000	Meals Tax	\$385,550	\$401,449	\$475,000	\$380,000	(\$95,000)
10-3120-2016	365-001	Transient Occupancy Tax	\$120,000	\$118,595	\$120,000	\$78,000	(\$42,000)
10-3120-2014	335-013	Bank Stock Tax	\$50,000	\$67,019	\$55,000	\$50,000	(\$5,000)
10-3120-2011	316-000	Utilities Tax	\$97,000	\$92,144	\$97,000	\$92,000	(\$5,000)
10-3120-2012	321-000	Business and Professional	\$50,000	\$51,250	\$50,000	\$50,000	\$0
10-3120-2013	322-000	Motor Vehicle	\$40,000	\$40,524	\$40,000	\$35,000	(\$5,000)
10-3120-2015	323-000	Cigarette Tax	\$81,000	\$83,819	\$100,000	\$95,000	(\$5,000)
<b>Other Local Taxes Total</b>			<b>\$823,550</b>	<b>\$854,801</b>	<b>\$937,000</b>	<b>\$780,000</b>	<b>(\$157,000)</b>
10-3130-2020	368-000	<b>Zoning and Subdivision Fees</b>	\$1,500	\$2,280	\$1,500	\$1,500	\$0
<b>Zoning and Subdivision Fees Total</b>			<b>\$1,500</b>	<b>\$2,280</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>
<b>Intergovernmental Revenue</b>							
10-3120-2010	335-004	State Shared Sales Tax	\$101,000	\$106,560	\$101,000	\$100,000	(\$1,000)
10-3220-2074	335-006	Rolling Stock Tax	\$0	\$8	\$0	\$0	\$0
10-3240-2080	335-014	Police Dept. Assistance	\$44,192	\$45,824	\$44,192	\$47,612	\$3,420
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	\$15,037	\$5,000	\$5,000	\$0
10-3220-2072	335-020	Auto Rental Tax	\$3,000	\$3,539	\$3,000	\$3,000	\$0
10-3330-2090	335-024	DMV Grant	\$6,700	\$7,602	\$6,700	\$3,000	(\$3,700)

# FY20-21 ADOPTED BUDGET

GENERAL FUND REVENUE			2018-2019 Amended Budget	2018-2019 Actual Revenue	2019-2020 Amended Budget	2020-2021 Adopted Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
10-3180-2062	335-025	Police Donations	\$0	\$2,218	\$0	\$0	\$0
10-3240-2084	335-031	Creative Communities Partnership Grant	\$1,000	\$1,000	\$1,000	\$1,000	\$0
10-3240-2085	335-035	VML Risk Mgmt Grant		\$2,000		\$0	\$0
10-3240-2086	335-037	Mixed Delivery Grant				\$115,000	\$115,000
10-3240-2087	335-038	Mix Del Grt Fiscal Agent Fees				\$5,000	\$5,000
10-3240-2088	335-039	VDOT Grant for E. Lee Hwy Sidewalk Project				\$175,000	\$175,000
<b>Intergovernmental Revenue Total</b>			<b>\$170,892</b>	<b>\$193,788</b>	<b>\$170,892</b>	<b>\$464,612</b>	<b>\$293,720</b>
10-3140-2030	351-001	<b>Fines and Forfeitures</b>	\$20,000	\$9,902	\$20,000	\$15,000	(\$5,000)
<b>Fines and Forfeitures Total</b>			<b>\$20,000</b>	<b>\$9,902</b>	<b>\$20,000</b>	<b>\$15,000</b>	<b>(\$5,000)</b>
<b>Asset Revenue</b>							
10-3150-2040	361-000	Interest on Savings	\$4,000	\$5,994	\$4,000	\$5,000	\$1,000
10-3150-2041	361-001	Municipal Bldg Acct. Interest	\$600	\$1,109	\$600	\$1,000	\$400
10-3150-2042	362-000	Sale of Equipment				\$0	\$0
10-3410-2101	362-001	Insurance Recovery				\$0	\$0
10-3180-2060	363-000	Miscellaneous Revenue	\$2,500	\$6,311	\$2,500	\$2,500	\$0
10-3410-2102	363-002	Capital Reserves	\$300,691		\$277,174	\$426,091	\$148,917
		East Lee Hwy Sidewalk Project \$175,000	\$22,000				\$0
		From Hildreth Fund \$0	\$41,000				\$0
		Capital Reserves to Balance the Budget \$251,091	\$25,000				\$0
<b>Asset Revenue Total</b>			<b>\$395,791</b>	<b>\$13,413</b>	<b>\$284,274</b>	<b>\$434,591</b>	<b>\$150,317</b>
<b>Sanitation</b>							
10-3160-2050	351-004	Garbage Fees	\$95,500	\$97,460	\$101,500	\$136,320	\$34,820

# FY20-21 ADOPTED BUDGET

		<b>GENERAL FUND REVENUE</b>						
New Account	Old Account		<b>2018-2019 Amended Budget</b>	<b>2018-2019 Actual Revenue</b>	<b>2019-2020 Amended Budget</b>	<b>2020-2021 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>	
		<b>Sanitation Total</b>	<b>\$95,500</b>	<b>\$97,460</b>	<b>\$101,500</b>	<b>\$136,320</b>	<b>\$34,820</b>	
10-3180-2061	370-001	<b>Miscellaneous (Park)</b>	\$1,000	\$662	\$1,000	\$1,000	\$0	
		<b>Miscellaneous (Park) Total</b>	<b>\$1,000</b>	<b>\$662</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	
10-3160-2052	384-000	<b>Pool</b>	\$30,000	\$30,699	\$30,000	\$25,000	(\$5,000)	
		Pool Parties						
		Swimming Pool Admissions						
		Concession Stand Sales						
		<b>Pool Total</b>	<b>\$30,000</b>	<b>\$30,699</b>	<b>\$30,000</b>	<b>\$25,000</b>	<b>(\$5,000)</b>	
10-3160-2051	390-000	<b>User Fees</b>	\$3,625	\$4,775	\$4,000	\$4,000	\$0	
		Shelter Reservations						
		<b>User Fees Total</b>	<b>\$3,625</b>	<b>\$4,775</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$0</b>	
		<b>Marketing and Events</b>						
10-3180-2063	392-000	Marketing and Events	\$200	\$296	\$200	\$500	\$300	
10-3180-2064	392-001	Crossroads Fest Music Series	\$6,470	\$10,223	\$5,750	\$7,670	\$1,920	
10-3180-2065	392-002	Fairway 5K	\$1,860	\$4,452	\$1,860	\$1,860	\$0	
10-3180-2066	392-003	Revenues for Park Equipment		\$2,700		\$0	\$0	
10-3180-2067	392-004	Donations for Stage					\$0	
		<b>Marketing and Events Total</b>	<b>\$8,530</b>	<b>\$17,672</b>	<b>\$7,810</b>	<b>\$10,030</b>	<b>\$2,220</b>	
		<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$1,912,388</b>	<b>\$1,608,531</b>	<b>\$1,924,976</b>	<b>\$2,239,053</b>	<b>\$314,077</b>	

**FISCAL YEAR 2021**  
**GENERAL FUND**  
**EXPENDITURES**

# FY20-21 ADOPTED BUDGET

GENERAL FUND EXPENDITURES		2018-2019 Amended Budget	2018-2019 Actual Revenue	2019-2020 Amended Budget	2020-2021 Adopted Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
<i>General Government</i>							
10-4130-3104	413-001	<b>Town Council/Plan Comm. Salaries</b>	\$17,300	\$16,656	\$17,300	\$17,300	\$0
10-4130-3101	413-002	<b>Administrative Salaries</b>	\$100,650	\$87,913	\$106,500	\$114,400	\$7,900
10-4130-3201	413-003	<b>Fringe Benefits</b> Payroll Taxes, Health Insurance, and Retirement	\$34,350	\$28,458	\$43,000	\$52,900	\$9,900
10-4130-3504	413-004	<b>Continuing Education</b>	\$5,000	\$3,940	\$5,000	\$5,000	\$0
10-4130-3511	413-007	<b>Shenandoah Co. Tourism Council</b>	\$24,000	\$23,719	\$24,000	\$15,600	(\$8,400)
10-4130-3510	413-009	<b>Printing/Binding/Stationary</b>	\$5,500	\$5,508	\$5,500	\$5,500	\$0
10-4130-3501	413-010	<b>Advertising</b>	\$5,000	\$4,132	\$5,000	\$5,000	\$0
10-4130-3506	413-011	<b>Miscellaneous</b>	\$2,500	\$2,798	\$2,500	\$2,500	\$0
10-4130-3520	413-012	<b>VML Insurance</b> incl. worker's comp & gen liab. gen gov't and parks	\$32,000	\$31,711	\$33,600	\$35,100	\$1,500
10-4130-3521	413-013	<b>Town Council Elections</b>	\$0	\$0	\$2,500	\$2,500	\$0
<b>Annexation Expense ( Attorney &amp; Survey Costs)</b>					\$25,000	\$25,000	\$25,000
<b>General Government Total</b>			<b>\$226,300</b>	<b>\$204,833</b>	<b>\$244,900</b>	<b>\$280,800</b>	<b>\$10,900</b>

# FY20-21 ADOPTED BUDGET

GENERAL FUND EXPENDITURES		2018-2019 Amended Budget	2018-2019 Actual Revenue	2019-2020 Amended Budget	2020-2021 Adopted Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
<i>Financial Administration</i>							
10-4150-3101	415-001	<b>Salaries</b>	\$76,100	\$76,743	\$80,050	\$80,050	\$0
10-4150-3102	415-000	<b>Part Time Salaries</b>	\$1,920	\$1,227	\$2,000	\$11,300	\$9,300
10-4150-3201	415-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$25,900	\$25,414	\$31,200	\$37,800	\$6,600
10-4150-3502	415-003	<b>Attorneys Fees</b>	\$22,000	\$13,659	\$22,000	\$22,000	\$0
10-4150-3503	415-004	<b>Audit Fees</b>	\$10,188	\$10,188	\$11,000	\$11,150	\$150
10-4150-3513	415-005	<b>Utilities (town hall)</b>	\$14,000	\$15,479	\$15,000	\$15,000	\$0
10-4150-3301	415-006	<b>Contractual Services</b>	\$16,140	\$14,607	\$16,140	\$16,140	\$0
10-4150-3508	415-007	<b>Newsletter</b>	\$7,200	\$7,547	\$7,800	\$7,800	\$0
10-4150-3509	415-008	<b>Postage</b>	\$4,250	\$3,592	\$4,250	\$4,250	\$0
10-4150-3601	415-010	<b>Office Supplies</b>	\$3,500	\$4,115	\$3,500	\$3,500	\$0
10-4150-3506	415-011	<b>Miscellaneous</b>	\$1,000	\$977	\$1,000	\$1,000	\$0
10-4150-3507	415-029	<b>Bank Fees</b>	\$4,500	\$6,484	\$5,200	\$11,100	\$5,900
<b>Financial Administration Total</b>			<b>\$186,698</b>	<b>\$180,031</b>	<b>\$199,140</b>	<b>\$221,090</b>	<b>\$21,950</b>

# FY20-21 ADOPTED BUDGET

GENERAL FUND EXPENDITURES		2018-2019	2018-2019	2019-2020	2020-2021	Changes
New Account	Old Account	Amended Budget	Actual Revenue	Amended Budget	Adopted Budget	\$ Increase (Decrease)
<i>Public Safety</i>						
10-4210-3101	421-001	<b>Salaries</b>	\$286,000	\$293,944	\$327,000	\$322,500 (\$4,500)
10-4210-3102	421-000	<b>Part Time Salaries</b>	\$6,500	\$5,055	\$5,500	\$4,350 (\$1,150)
10-4210-3201	421-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$87,800	\$88,078	\$114,650	\$140,800 \$26,150
10-4210-3514	421-003	<b>Communications / Utilities</b>	\$7,400	\$7,764	\$7,400	\$7,850 \$450
10-4210-3603	421-004	<b>Auto Repair</b>	\$5,000	\$11,073	\$5,000	\$7,500 \$2,500
10-4210-3604	421-005	<b>Fuel</b>	\$15,000	\$10,606	\$15,000	\$15,000 \$0
10-4210-3504	421-006	<b>Continuing Education</b> Includes annual dues for the regional training academy	\$8,000	\$6,521	\$9,000	\$6,440 (\$2,560)
10-4210-3602	421-007	<b>Supplies/ Materials/ Evidence</b>	\$8,000	\$8,234	\$11,000	\$6,915 (\$4,085)
10-4210-3521	421-008	<b>Liability Insurance</b>	\$0	\$0	\$0	\$0 \$0
10-4210-3512	421-009	<b>Uniforms</b>	\$5,000	\$3,909	\$5,000	\$5,000 \$0
10-4210-3506	421-010	<b>Miscellaneous</b>	\$1,500	\$913	\$1,000	\$1,000 \$0
10-4210-3531	421-011	<b>Technology</b>	\$10,500	\$8,695	\$18,000	\$10,000 (\$8,000)
10-4210-3301	421-030	<b>Contractual Services</b>	\$7,500	\$7,008	\$7,500	\$7,500 \$0
10-4210-3103	421-024	<b>DMV Expenditures (overtime and equipment)</b>	\$6,700	\$3,729	\$6,700	\$6,700 \$0
10-4210-3507	421-025	<b>Police Donations - Expenditures</b>	\$0	\$2,228	\$0	\$0 \$0



# FY20-21 ADOPTED BUDGET

GENERAL FUND EXPENDITURES		2018-2019 Amended Budget	2018-2019 Actual Revenue	2019-2020 Amended Budget	2020-2021 Adopted Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
<i>Public Works</i>							
10-4310-3101	431-001	<b>Salaries</b>	\$137,500	\$138,772	\$142,900	\$142,900	\$0
10-4310-3102	431-000	<b>Part Time Salaries</b>	\$6,000	\$2,336	\$6,000	\$6,000	\$0
10-4310-3201	431-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$55,800	\$55,776	\$61,725	\$72,000	\$10,275
10-4310-3603	431-003	<b>Mechanical</b> Trucks, Tractors, Mowers	\$6,000	\$6,200	\$6,000	\$6,000	\$0
10-4310-3604	431-004	<b>Fuel Expenses</b>	\$7,500	\$7,789	\$7,500	\$7,500	\$0
10-4310-3605	431-005	<b>Snow Removal</b>	\$2,500	\$743	\$2,500	\$2,500	\$0
10-4310-3513	431-006	<b>Utilities</b>	\$12,000	\$11,453	\$12,000	\$12,000	\$0
10-4310-3515	431-007	<b>Street Lights</b>	\$27,000	\$26,298	\$37,000	\$27,000	(\$10,000)
10-4310-3606	431-008	<b>Repairs/Supp. (Gen. Maint.)</b>	\$10,000	\$8,506	\$10,000	\$10,000	\$0
10-4310-3607	431-009	<b>Repairs/Supp. (Town Hall)</b>	\$8,500	\$8,056	\$8,500	\$10,000	\$1,500
10-4310-3512	431-010	<b>Uniforms</b>	\$3,000	\$2,972	\$3,000	\$3,000	\$0
10-4310-3301	431-011	<b>Contractual</b>	\$0	\$0	\$0	\$0	\$0
10-4310-3506	431-012	<b>Miscellaneous</b>	\$1,000	\$2,001	\$1,000	\$1,000	\$0
10-4310-3505	431-013	<b>Housekeeping (Town Hall)</b>	\$3,000	\$2,370	\$3,000	\$3,000	\$0
		<b>Public Works Total</b>	<b>\$279,800</b>	<b>\$273,273</b>	<b>\$301,125</b>	<b>\$302,900</b>	<b>\$1,775</b>

# FY20-21 ADOPTED BUDGET

GENERAL FUND EXPENDITURES		2018-2019 Amended Budget	2018-2019 Actual Revenue	2019-2020 Amended Budget	2020-2021 Adopted Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
<i>Cultural and Economic Development</i>							
10-4510-3401	451-001	<b>Community Support: Donations</b>	\$27,000	\$27,000	\$32,000	\$29,000	(\$3,000)
		Façade Enhancement Grant \$10,000					
		New Market Area Library \$12,000					
		Community Center \$5,000					
		New Market Rebels Baseball \$0					
		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	\$4,188	\$5,000	\$5,000	\$0
		RevUp \$0					
		Other \$5,000					
10-4510-3404	451-004	<b>Town Wide Enhancement Projects</b>	\$10,000	\$10,597	\$10,000	\$0	(\$10,000)
		LOVE Works \$0					
		Christmas Decorations \$0					
10-4510-3406	451-006	<b>Marketing and Events</b>	\$15,310	\$15,650	\$32,751	\$37,736	\$4,985
10-4510-3407	451-007	<b>Crossroads Fest Music Series</b>	\$6,470	\$10,223	\$5,750	\$7,670	\$1,920
10-4510-3408	451-008	<b>Fairway 5K</b>	\$1,860	\$1,062	\$1,860	\$1,860	\$0
10-4510-3409	451-009	<b>Fireworks</b>	\$8,500	\$8,600	\$10,000	\$10,000	\$0
		Fire Marshal, Permit, Facilities Agreement					
10-4510-3410	451-013	<b>Mixed Delivery Grant Expenditures (CCLC)</b>				\$115,000	\$115,000
		<b>Cultural and Economic Development Total</b>	<b>\$124,140</b>	<b>\$127,320</b>	<b>\$147,361</b>	<b>\$256,266</b>	<b>\$108,905</b>

# FY20-21 ADOPTED BUDGET

GENERAL FUND EXPENDITURES		2018-2019 Amended Budget	2018-2019 Actual Revenue	2019-2020 Amended Budget	2020-2021 Adopted Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
<i>Parks and Recreation</i>							
10-4610-3102	461-001	<b>Pool Salaries</b>	\$25,000	\$21,360	\$25,000	\$21,000	(\$4,000)
10-4610-3201	461-002	<b>Fringe Benefits</b> FICA only	\$2,000	\$1,634	\$2,000	\$1,607	(\$393)
10-4610-3519	461-003	<b>Park Utilities</b>	\$3,250	\$3,075	\$3,500	\$3,500	\$0
10-4610-3516	461-004	<b>Pool Expenses: Utilities</b>	\$7,000	\$6,057	\$7,000	\$8,000	\$1,000
10-4610-3517	461-005	<b>Pool Expenses: Concessions</b>	\$5,000	\$5,234	\$5,000	\$5,200	\$200
10-4610-3608	461-006	<b>Pool Expenses: Repairs and Supplies</b>	\$5,500	\$5,755	\$5,500	\$5,500	\$0
10-4610-3518	461-007	<b>Pool Expenses: Pool Chemicals</b>	\$3,000	\$4,053	\$4,000	\$4,000	\$0
10-4610-3609	461-008	<b>Park Supplies/Maintenance</b>	\$12,200	\$10,294	\$12,200	\$12,200	\$0
10-4610-3604	461-010	<b>Fuel</b>	\$2,100	\$3,329	\$2,100	\$3,200	\$1,100
10-4610-3506	461-011	<b>Miscellaneous</b>	\$500	\$199	\$500	\$500	\$0
		<b>Parks and Recreation Total</b>	<b>\$65,550</b>	<b>\$60,989</b>	<b>\$66,800</b>	<b>\$64,707</b>	<b>(\$2,093)</b>

# FY20-21 ADOPTED BUDGET

GENERAL FUND EXPENDITURES			2018-2019 Amended Budget	2018-2019 Actual Revenue	2019-2020 Amended Budget	2020-2021 Adopted Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
		<i>Sanitation</i>					
10-4320-3701	432-003	<b>Waste Collection (contractual)</b> includes North Fork dumpster includes garbage containers	\$62,000	\$57,776	\$68,000	\$122,235	\$54,235
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	\$27,715	\$30,000	\$36,000	\$6,000
		<b>Sanitation Total</b>	<b>\$93,000</b>	<b>\$85,491</b>	<b>\$99,000</b>	<b>\$159,235</b>	<b>\$60,235</b>

**FISCAL YEAR 2021**  
**GENERAL FUND**  
**CAPITAL EXPENDITURES**

# FY20-21 ADOPTED BUDGET

GENERAL FUND EXPENDITURES		2018-2019 Amended Budget	2018-2019 Actual Revenue	2019-2020 Amended Budget	2020-2021 Adopted Budget	Changes \$ Increase (Decrease)		
New Account	Old Account							
<i>General Fund Capital Outlay</i>								
10-4960-3801	496-000	<b>Administrative</b>		\$60,000	\$52,842	\$65,000	\$0	(\$65,000)
		Town Office Building Replacement Windows \$0						
		Town Office Building Window Treatments \$0						
		Town Office Parking Lot Maintenance \$0						
		Website Redesign \$0						
		Technology Reserve Fund \$0						
10-4960-3802	496-001	<b>Public Works</b>		\$27,000	\$19,246	\$65,000	\$350,000	\$285,000
		Chevrolet Colorado 4WD \$0						
		Bucket Truck \$0						
		Sidewalk Replacement and Construction \$0						
		East Lee Highway Sidewalk Engineering & Construction \$350,000						
10-4960-3803	496-002	<b>Public Safety</b>		\$22,000	\$21,561	\$40,400	\$0	(\$40,400)
		New Vehicles/Equipment \$0						
		In-car computer aided dispatch program \$0						
		Trailer mounted light tower \$0						
10-4960-3804	496-003	<b>Engineering</b>		\$25,000	\$24,150	\$90,000	\$25,000	(\$65,000)
10-4960-3805	496-005	<b>Community Park Improvements</b>		\$45,000	\$43,950	\$33,500	\$13,500	(\$20,000)
		Facility Improvements (Excluding Pool) \$13,500						
		Exercise & Playground \$0						
		Pool Improvement \$0						
		Rebel Park Maintenance Fund \$0						
10-4960-3806	496-006	<b>Contingency</b>		\$15,000	\$11,372	\$15,000	\$15,000	\$0
		Includes General Gov't and Parks						
10-4960-3812	496-012	<b>Cultural and Economic Development</b>		\$0	\$0	\$25,000	\$0	(\$25,000)

# FY20-21 ADOPTED BUDGET

New Account	Old Account	GENERAL FUND EXPENDITURES	2018-2019 Amended Budget	2018-2019 Actual Revenue	2019-2020 Amended Budget	2020-2021 Adopted Budget	Changes \$ Increase (Decrease)
10-4960-3813	496-013	Public Safety Carryover	\$22,000	\$22,000	\$0	\$0	\$0
10-4960-3811	496-011	Community Park Improvements Carryover	\$41,000	\$40,620	\$0	\$0	\$0
10-4960-3814	496-015	Cultural and Economic Development Carryover Branding Study	\$25,000	\$25,613	\$0	\$9,000	\$9,000
10-4960-3815	496-016	Transfer to WS Fund	\$200,000		\$0	\$0	\$0
		General Fund Capital Outlay Total	\$482,000	\$261,355	\$333,900	\$412,500	\$78,600
		<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$1,912,388</b>	<b>\$1,651,288</b>	<b>\$1,924,976</b>	<b>\$2,239,053</b>	<b>\$314,077</b>

**FISCAL YEAR 2021**  
**WATER/SEWER FUND**  
**REVENUES**

# FY20-21 ADOPTED BUDGET

WATER/SEWER ENTERPRISE FUND REVENUE			2018-2019 Amended Budget	2018-2019 Actual Revenue	2019-2020 Amended Budget	2020-2021 Adopted Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
20-3910-2200	391-000	Water Service Billing	\$645,000	\$609,777	\$815,000	\$830,000	\$15,000
20-3910-2201	391-001	Sewer Service Billing	\$1,110,000	\$1,079,152	\$1,110,000	\$1,066,000	(\$44,000)
20-3920-2210	392-000	Water Connection Fees	\$4,000	\$12,000	\$4,000	\$4,000	\$0
20-3920-2211	392-001	Sewer Connection Fees	\$6,000	\$9,000	\$6,000	\$6,000	\$0
20-3930-2213	393-000	Connect/Reconnect Fees	\$8,000	\$7,266	\$8,000	\$8,000	\$0
20-3970-2215	397-000	Penalties	\$20,000	\$16,623	\$20,000	\$20,000	\$0
20-3980-2216	398-000	Inspection Fees	\$0	\$0	\$0	\$0	\$0
20-3950-2214	395-000	Miscellaneous	\$0	\$0	\$0	\$0	\$0
20-3920-2212	392-002	Meter Charge	\$1,545	\$2,060	\$1,545	\$1,545	\$0
20-3410-2102	395-002	Capital Reserve Funds	\$141,573		\$177,508	\$0	(\$177,508)
20-3960-2101	395-006	Transfer from General Fund	\$200,000	\$0		\$0	\$0
20-3150-2040	394-000	Interest on Savings	\$700	\$339	\$700	\$700	\$0
20-3960-2104	395-005	Loan Proceeds Carryover			\$3,260,000	\$4,000,000	\$740,000
		Water Tank, Engineering & payback to GF for land purchase					\$0
<b>TOTAL WATER/SEWER ENTERPRISE FUND REVENUE</b>			<b>\$2,136,818</b>	<b>\$1,736,218</b>	<b>\$5,402,753</b>	<b>\$5,936,245</b>	<b>\$533,492</b>

**FISCAL YEAR 2021**  
**WATER/SEWER FUND**  
**EXPENDITURES**

# FY20-21 ADOPTED BUDGET

WATER/SEWER ENTERPRISE FUND EXPENSES		2018-2019 Amended Budget	2018-2019 Actual Revenue	2019-2020 Amended Budget	2020-2021 Adopted Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
<i>Water Department</i>							
20-7100-3101	710-001	<b>Salaries</b>	\$95,200	\$88,125	\$98,300	\$98,300	\$0
20-7100-3201	710-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$36,500	\$32,208	\$40,700	\$44,800	\$4,100
20-7100-3522	710-003	<b>Well System: Utilities</b>	\$42,000	\$32,689	\$44,300	\$44,300	\$0
20-7100-3610	710-004	<b>Well System: Repairs</b>	\$5,000	\$3,867	\$5,000	\$5,000	\$0
20-7100-3523	710-005	<b>Well System: Chemicals</b> Chlorine gas and minimal liquid chlorine	\$2,000	\$1,224	\$2,900	\$2,900	\$0
20-7100-3524	710-006	<b>Water Treatment Plant Utilities</b>	\$42,000	\$40,229	\$42,000	\$42,000	\$0
20-7100-3614	710-007	<b>Water Meters</b>	\$12,000	\$12,670	\$12,000	\$12,000	\$0
20-7100-3611	710-008	<b>Treatment Plant Supplies and Materials</b>	\$10,000	\$9,990	\$10,000	\$10,000	\$0
20-7100-3612	710-009	<b>Distribution System Supplies and Materials</b> Leak repair, valve replacement, hydrant repair	\$21,000	\$24,159	\$21,000	\$21,000	\$0
20-7100-3603	710-010	<b>Vehicle Repairs and Main.</b>	\$3,000	\$1,692	\$3,000	\$3,000	\$0
20-7100-3604	710-011	<b>Fuel</b>	\$4,000	\$3,751	\$4,000	\$4,000	\$0
20-7100-3613	710-012	<b>Water Treatment Plant Repairs and Maint</b>	\$14,000	\$10,740	\$12,000	\$12,000	\$0
20-7100-3525	710-013	<b>Water Testing (Lab)</b>	\$4,000	\$2,273	\$4,000	\$4,000	\$0
20-7100-3526	710-014	<b>Road Cuts and Repairs</b>	\$10,000	\$5,276	\$10,000	\$10,000	\$0
20-7100-3512	710-015	<b>Uniforms</b>	\$1,000	\$1,291	\$1,000	\$1,000	\$0

# FY20-21 ADOPTED BUDGET

WATER/SEWER ENTERPRISE FUND EXPENSES		2018-2019 Amended Budget	2018-2019 Actual Revenue	2019-2020 Amended Budget	2020-2021 Adopted Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
20-7100-3301	710-016	<b>Outside Contracted Labor</b>	\$7,500	\$8,585	\$9,000	\$9,000	\$0
20-7100-3506	710-017	<b>Miscellaneous</b>	\$1,000	\$897	\$1,000	\$1,000	\$0
20-7100-3527	710-018	<b>Permits and Dues</b>	\$4,000	\$3,718	\$4,000	\$4,000	\$0
20-7100-3615	710-019	Office of drinking water, VRWA, DPOR <b>Filter Modules</b>	\$0	\$0	\$0	\$0	\$0
		<b>Water Department Total</b>	<b>\$314,200</b>	<b>\$283,383</b>	<b>\$324,200</b>	<b>\$328,300</b>	<b>\$4,100</b>

# FY20-21 ADOPTED BUDGET

New Account	Old Account	WATER/SEWER ENTERPRISE FUND EXPENSES	2018-2019 Amended Budget	2018-2019 Actual Revenue	2019-2020 Amended Budget	2020-2021 Adopted Budget	Changes \$ Increase (Decrease)
<i>Sewer Department</i>							
20-7300-3101	730-001	<b>Salaries</b>	\$69,800	\$71,859	\$73,400	\$77,900	\$4,500
20-7300-3201	730-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$24,300	\$21,298	\$25,600	\$32,100	\$6,500
20-7300-3528	730-003	<b>Lift Station(s) Utilities</b> (4) lift stations	\$25,000	\$27,491	\$25,000	\$25,000	\$0
20-7300-3529	730-004	<b>North Fork Pump Station Utilities</b>	\$25,000	\$24,961	\$25,000	\$25,000	\$0
20-7300-3616	730-005	<b>Collection System Supplies, Materials and Repairs</b>	\$10,000	\$9,247	\$10,000	\$10,000	\$0
20-7300-3617	730-007	<b>Lift Station(s) Repairs and Supplies</b>	\$3,500	\$3,395	\$3,500	\$4,500	\$1,000
20-7300-3525	730-010	<b>Water Tests (Lab)</b>	\$500	\$0	\$250	\$125	(\$125)
20-7300-3512	730-012	<b>Uniforms</b>	\$500	\$0	\$500	\$500	\$0
20-7300-3603	730-013	<b>Vehicle Repair &amp; Maint</b>	\$2,000	\$68	\$2,000	\$2,000	\$0
20-7300-3604	730-014	<b>Fuel</b>	\$500	\$0	\$500	\$500	\$0
20-7300-3506	730-015	<b>Miscellaneous</b>	\$1,000	\$963	\$1,000	\$1,000	\$0
20-7300-3527	730-016	<b>Permits and Dues</b>	\$500	\$0	\$500	\$500	\$0
20-7300-3530	730-017	<b>Broadway Treatment Costs</b>	\$395,000	\$489,404	\$486,645	\$400,000	(\$86,645)
<b>Sewer Department Total</b>			<b>\$557,600</b>	<b>\$648,688</b>	<b>\$653,895</b>	<b>\$579,125</b>	<b>(\$74,770)</b>

# FY20-21 ADOPTED BUDGET

WATER/SEWER ENTERPRISE FUND EXPENSES		2018-2019 Amended Budget	2018-2019 Actual Revenue	2019-2020 Amended Budget	2020-2021 Adopted Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
<i>Water/Sewer Administration</i>							
20-7500-3101	750-001	<b>Salaries</b>	\$140,600	\$128,377	\$148,500	\$153,400	\$4,900
20-7500-3102	750-000	<b>Part Time Salaries</b>	\$1,920	\$1,227	\$2,000	\$11,250	\$9,250
20-7500-3201	750-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, Retirement, and Mileage	\$45,700	\$35,923	\$56,350	\$69,200	\$12,850
20-7500-3502	750-003	<b>Attorneys Fee</b>	\$22,000	\$13,797	\$22,000	\$22,000	\$0
20-7500-3503	750-004	<b>Audit Fees</b>	\$10,188	\$10,188	\$11,000	\$11,150	\$150
20-7500-3601	750-005	<b>Office Supplies</b>	\$3,500	\$4,407	\$3,500	\$3,620	\$120
20-7500-3509	750-006	<b>Postage</b>	\$7,000	\$6,712	\$7,000	\$7,000	\$0
20-7500-3520	750-007	<b>VML Insurance</b> includes workman's comp.	\$32,000	\$31,710	\$33,600	\$35,100	\$1,500
20-7500-3504	750-008	<b>Continuing Education</b>	\$3,500	\$501	\$3,500	\$2,500	(\$1,000)
20-7500-3301	750-009	<b>Contractual Services</b>	\$18,410	\$16,059	\$17,800	\$20,000	\$2,200
20-7500-3506	750-010	<b>Miscellaneous</b>	\$700	\$412	\$700	\$700	\$0
20-7500-3507	750-014	<b>Bank Fees</b>	\$4,500	\$5,750	\$5,200	\$7,500	\$2,300
		<b>Water/Sewer Administration Total</b>	<b>\$290,018</b>	<b>\$255,064</b>	<b>\$311,150</b>	<b>\$343,420</b>	<b>\$32,270</b>

# FY20-21 ADOPTED BUDGET

New Account	Old Account	WATER/SEWER ENTERPRISE FUND EXPENSES	2018-2019 Amended Budget	2018-2019 Actual Revenue	2019-2020 Amended Budget	2020-2021 Adopted Budget	Changes \$ Increase (Decrease)
<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	<del><b>VRA Broadway Regional Plant Upgrade</b></del> Through April 2030	\$167,500	\$167,447	\$167,500	\$0	(\$167,500)
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>VRA Gen Oblign seriew 2019B refund of VRA 2009</b> Through April 2030				\$146,900	\$146,900
		<b>Water Storage Tank Loan</b>				\$0	\$0
		<b>Water/Sewer Debt Service Total</b>	<b>\$566,000</b>	<b>\$565,510</b>	<b>\$566,000</b>	<b>\$545,400</b>	<b>(\$20,600)</b>

**FISCAL YEAR 2021**  
**WATER/SEWER FUND**  
**CAPITAL EXPENDITURES**

# FY20-21 ADOPTED BUDGET

New Account	Old Account	<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>	<b>2018-2019 Amended Budget</b>	<b>2018-2019 Actual Revenue</b>	<b>2019-2020 Amended Budget</b>	<b>2020-2021 Adopted Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Water/Sewer Capital Outlay</i>							
20-7710-3807	771-000	<b>Water Department</b>	\$101,000	\$90,269	\$3,237,508	\$4,060,000	\$822,492
		Valve/meter/hydrant replacement \$15,000					
		New Water Storage Tank - Engineering/Construction \$4,000,000					
		Vehicle replacement 1/2 ton pickup \$0					
		Well SCADA Conversion \$20,000					
		Water Filter Membrane & Gasket Replacement \$25,000					
20-7710-3808	771-001	<b>Sewer Department</b>	\$20,000	\$5,635	\$30,000	\$35,000	\$5,000
		Collection system improvements \$20,000					
		Pump Station pump rebuild \$15,000					
20-7710-3809	771-006	<b>Civil Engineering</b>	\$60,000	\$30,475	\$60,000	\$25,000	(\$35,000)
		engineering service for water tower					
20-7710-3810	771-007	<b>Water Contingency</b>	\$10,000	\$0	\$10,000	\$10,000	\$0
20-7710-3811	771-008	<b>Sewer Contingency</b>	\$10,000	\$0	\$10,000	\$10,000	\$0
20-7710-3812	771-009	<b>W/S Administration</b>	\$8,000	\$7,915			\$0
20-7710-3814	771-011	<b>Infrastructure Improvement Fund</b>	\$200,000	\$10,000	\$200,000		(\$200,000)
		Water Tower Site Purchase (Payback GF)					
20-7710-3814	771-012	<b>Water Department Carryover</b>	\$0		\$0		\$0
<b>Water/Sewer Capital Outlay Total</b>			<b>\$409,000</b>	<b>\$144,294</b>	<b>\$3,547,508</b>	<b>\$4,140,000</b>	<b>\$592,492</b>
<b>TOTAL WATER/SEWER ENTERPRISE FUND EXPENSES</b>			<b>\$2,136,818</b>	<b>\$1,896,939</b>	<b>\$5,402,753</b>	<b>\$5,936,245</b>	<b>\$533,492</b>

**APPENDIX I**  
**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**

- \$16.00 monthly for customers not using a dumpster

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

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

#### **9. Meals Tax**

- 6% charged to the purchaser by the seller for the meal (Sec. 54-158)

- Penalty for failure to remit tax when due:

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

#### **10. Transient Occupancy Tax**

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

- Penalty for failure to remit tax when due:

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

#### **11. Cigarette Tax**

- Every retailer selling cigarettes must have a stamp affixed

- \$0.25 per pack

## **12. Water Availability Fees**

### In Town Connection

#### Meter Size/Cost:

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

### Out-of-Town Connection

#### Meter Size/Cost:

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

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

### In Town

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

### Out-of-Town

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

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

#### **In Town Connection**

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

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

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

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

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

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

#### **In Town**

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

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

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

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

In Town

\$175 (Sec.62-34)

Out-of-Town

\$100.00 (water service only)

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

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

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

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

**16. Water/Sewer Service Rates**

In Town

Water

Sewer

First 1,700 gal. (Minimum charge)

\$17.50

\$32.90

Over 1,700 gal.

\$7.20/1000 gal.

\$16.01/1,000 gal.

Out-of-Town

Water

Sewer

First 1,700 gal. (Minimum charge)

\$26.25

\$57.58

Over 1,700 gal.

\$10.80/1000 gal.

\$28.02/1,000 gal.

Bulk Water Purchases

Water

First 1,000 gallons or less

\$47.65

Over 1,000 gallons

\$23.83 per 1,000 gallons

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

*1. Zoning Permit Review for Building Permits*

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

*2. Site Plan Review*

*Residential*

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

- Commercial, industrial, public, semi-public, Institutions, etc. (excluding accessory buildings)
  - \$250 new construction
  - \$100 additions
  - \$75 review of revisions to approved plan site
- 3. Sign Permit
  - \$25
- 4. Temporary Use Permit
  - \$25
- 5. Home Occupation Permit
  - \$10
- 6. Amendment to Chapter, including Rezoning
  - \$350 text amendment, \$350 plus \$50/acre for rezoning
- 7. Development Plan Review Only for Planned Development District
  - \$350
- 8. Development Plan Revision for Planned Development District
  - \$150 without Public Hearing
  - \$350 with Public Hearing
- 9. Zoning Variance/Review Appeal to Board of Zoning Appeals (BZA)
  - \$325.00
- 10. Subdivision Plat Application
  - Two lots-\$100
  - 3-5 lots-\$150
  - 6 or more lots \$250 plus \$25 per lot
- 11. Conditional Use Permit
  - \$500
- 12. Inspection Fees
  - 1% of cost of required improvements
- 13. Yard Sale Permit (Sec. 22-103)
  - Residential Districts (2 per year)-no charge
  - B-1, B-2, M-1 Districts (2 per year)-no charge
  - Additional sales in commercial district-\$25.00 per year
- 14. Special Called Meetings of the Town
  - Actual costs incurred

**18. Copies**

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

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

**19. Swimming Pool Rates**

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

**20. Shelter Rentals**

- A. Shelter #1 (11:00 a.m.-4:00 p.m.) \$30.00
- B. Shelter #1 (4:00 p.m.-closing) \$30.00
- C. Shelters #2-4 (11:00 a.m.-4:00 p.m.) \$25.00
- D. Shelters #2-4 (4:00 p.m.-closing) \$25.00
- E. Shelter #5-6 (11:00 a.m.-4:00 p.m.) \$20.00
- F. Shelter #5-6 (4:00 p.m.-closing) \$20.00
- G. Gazebo (All Day) \$25.00

- 21. **Finger printing** \$20.00 for all non-criminal fingerprinting
- 22. **Photo copying Fees** \$0.25/page for copies
- 23. **Returned Check or ACH Payment** \$25.00
- 24. **Water Meter Purchase** Actual Costs Incurred
- 25. **Accident Reports** \$15.00/report
- 26. **DMV Admin Fee**  
DMV STOP program \$45/occurrence
- 27. **Set-Off Debt Admin Fee** \$20/occurrence

**FISCAL YEAR 2019**  
**BALANCE SHEET**

TOWN OF NEW MARKET  
GENERAL FUND  
BALANCE SHEET  
AS OF JUNE 30, 2019

**ASSETS**

New Account	Old Account		
		<b>CASH</b>	
10-1000-0001	101-000	CASH ON HAND	\$400.00
10-1000-0007	102-002	CASH - SONABANK	\$226,880.46
10-1000-0008	102-003	CASH - SONABANK MONEY MARKET	\$985,876.23
10-1000-0004	104-000	CERTIFICATE OF DEPOSIT	\$136,644.29
10-1000-0005	105-000	MUNC BLDG PERPETUAL FUND	\$101,083.21
10-1000-0006	106-000	PARK SAVINGS ACCOUNT	<u>\$1,515.32</u>
		<b>TOTAL CASH</b>	<b>\$1,452,399.51</b>
		<b>OTHER ASSETS</b>	
10-1000-0011	107-000	TAXES RECEIVABLE	\$218,832.91
10-1000-0012	107-001	ALLOWANCE FOR UNCOLLECT TAXES	(\$10,916.75)
10-1000-0013	115-000	ACCOUNTS RECEIVABLE	\$107,292.40
10-1000-0016	115-001	ALLOWANCE FOR UNCOLLECT TRASH	(\$2,377.06)
10-1000-0018	118-000	PREPAID EXPENSES	<u>\$28,123.87</u>
		<b>TOTAL OTHER ASSETS</b>	<b>\$340,955.37</b>
		<b>TOTAL ASSETS</b>	<b><u>\$1,793,354.88</u></b>

**LIABILITIES & SURPLUS / DEFICIT**

		<b>LIABILITIES</b>	
10-2000-1001	201-000	ACCOUNTS PAYABLE	\$84,735.87
10-2000-1005	205-002	DEFERRED PROPERTY TAXES	\$214,189.76
10-2000-1021	205-005	MISC PAYROLL WITHHOLDINGS	(\$60.48)
10-2000-1006	205-007	UNEARNED REVENUE - CROSSROADS FEST	\$3,198.01
10-2000-1008	205-009	UNEARNED REVENUE - PARK EQUIPMENT	\$900.00
10-2000-1014	205-000	INSURANCE WITHHOLDING	\$150.00
10-2000-1030	211-000	TAXES - OVERPAY	<u>(\$13.58)</u>
		<b>TOTAL LIABILITIES</b>	<b>\$303,099.58</b>
		<b>SURPLUS / DEFICIT</b>	
10-2000-1050	251-000	GENERAL FUND BALANCE	\$1,389,172.09
10-2000-1051	252-000	NONMAJOR GOVERNMENT FUND	<u>\$101,083.21</u>
		<b>TOTAL SURPLUS / DEFICIT</b>	<b>\$1,490,255.30</b>
		<b>TOTAL LIABILITIES AND SURPLUS</b>	<b><u>\$1,793,354.88</u></b>

TOWN OF NEW MARKET  
WATER / SEWER ENTERPRISE FUND  
BALANCE SHEET  
AS OF JUNE 30, 2019

**ASSETS**

New Account	Old Account		
		<b>CASH</b>	
20-1000-0001	141-000	CASH ON HAND	\$300.00
20-1000-0007	142-002	CASH - SONABANK	\$60,709.12
		<b>TOTAL CASH</b>	<b>\$61,009.12</b>
		 <b>OTHER ASSETS</b>	
20-1000-0017	147-000	WATER & SEWER RENTS RECEIVABLE	\$283,502.38
20-1000-0014	147-001	ALLOWANCE FOR UNCOLLECT A/R	(\$40,787.02)
20-1000-0013	155-000	ACCOUNTS RECEIVABLE	\$11,662.16
20-1000-0018	158-000	PREPAID EXPENSES	\$20,349.78
20-1000-0022	159-001	BROADWAY WWTP PROJECT	\$2,250,000.00
20-1000-0021	159-002	LAND	\$321,738.83
20-1000-0019	159-004	FUTURE WATER TANK SITE OPTION	\$10,000.00
20-1000-0035	159-000	PIPELINE AND PUMPSTATION	\$5,069,401.34
20-1000-0037	160-000	OFFICE EQUIPMENT	\$51,882.46
20-1000-0041	161-001	WATER & SEWER LINE EQUIPMENT	\$124,626.08
20-1000-0042	161-002	WATER & SEWER LINE EQUIP A/D	(\$110,850.03)
20-1000-0029	161-000	WATER & SEWER LINES	\$5,250,269.80
20-1000-0043	162-001	WELL EQUIPMENT	\$68,137.40
20-1000-0044	162-002	WELL EQUIPMENT A/D	(\$49,309.99)
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	\$2,983,549.92
20-1000-0045	165-001	CONSTRUCTION IN PROGRESS	\$35,696.25
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	(\$2,263,542.38)
20-1000-0034	167-002	ACCUM DEP - WELL & EQUIP	(\$299,613.73)
20-1000-0032	167-003	ACCUM DEP - WATER TANK	(\$132,829.68)
20-1000-0026	167-004	ACCUM DEP - FILTER PLANT	(\$1,192,142.60)
20-1000-0028	167-005	ACCUM DEP - SEWER DISPOSAL PLT	(\$2,261,406.87)
20-1000-0040	167-006	ACCUM DEP - EQUIPMENT, TRUCKS	(\$85,934.19)
20-1000-0038	167-007	ACCUM DEP - OFFICE EQUIPMENT	(\$43,423.31)
20-1000-0036	167-008	ACCUM DEP - PIPELINE & PUMPSTATION	(\$809,116.04)
20-1000-0023	167-009	ACCUMULATED AMORTIZATION	(\$514,285.97)
20-1000-0100	169-000	DEFERRED OUTFLOW OF RESOURCES	\$41,465.00
		<b>TOTAL OTHER ASSETS</b>	<b>\$12,774,362.36</b>
		<b>TOTAL ASSETS</b>	<b>\$12,835,371.48</b>

TOWN OF NEW MARKET  
WATER / SEWER ENTERPRISE FUND  
BALANCE SHEET  
AS OF JUNE 30, 2019

**LIABILITIES & SURPLUS / DEFICIT**

New Account	Old Account		
		<b>LIABILITIES</b>	
20-2000-1003	241-003	A/P COMP ABSENSES	\$23,792.64
20-2000-1001	241-000	ACCOUNTS PAYABLE	\$52,469.38
20-2000-1004	242-000	WATER & SEWER DEPOSITS PAYABLE	\$34,721.18
20-2000-1045	248-000	ACCRUED INTEREST PAYABLE	\$12,496.92
20-2000-1042	250-001	LOAN PAYABLE - VRA	\$1,430,000.00
20-2000-1044	250-002	BOND PREMIUM (2009 VRA BOND)	\$92,735.10
20-2000-1043	251-002	2009 REVOLVING LOAN PAYABLE	\$1,445,281.06
20-2000-1040	251-000	LOAN PAYABLE - VRA	\$651,362.84
20-2000-1048	253-000	OPEB LIABILITY - GLI	\$22,836.00
20-2000-1046	255-000	VRS NET PENSION LIABILITY	\$127,860.00
20-2000-1047	256-000	DEFERRED INFLOW OF RESOURCES	\$27,350.00
		<b>TOTAL LIABILITIES</b>	<b>\$3,920,905.12</b>
		<b>SURPLUS / DEFICIT</b>	
20-2000-1050	281-000	WATER & SEWER FUND BALANCE	\$8,914,466.36
		<b>TOTAL SURPLUS / DEFICIT</b>	<b>\$8,914,466.36</b>
		<b>TOTAL LIABILITIES AND SURPLUS</b>	<b>\$12,835,371.48</b>