

Annual Budget | 2016 - 2017

New Market VIRGINIA

- **Budget Summary**
- **Revenue & Expenditure Estimates**
- **Capital Projects**
- **Rates & Fees**



Prepared by New Market Town Council and Staff

ORDINANCE NO. 93

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 2016-2017 before July 1st, 2016 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 2017 and

WHEREAS, on May 9, 2016, 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

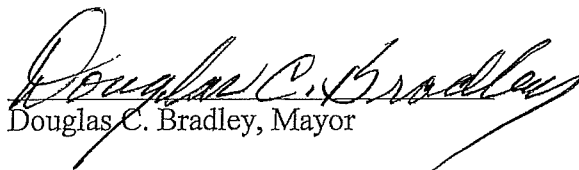
WHEREAS, the Council is of the opinion that the proposed budget should be adopted,

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 2016-2017 is adopted for the period beginning July 1, 2016 and ending June 30, 2017.
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 2016-2017, 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, 2017
 - 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 2017 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 16th day of May 2016.


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 16, 2016, upon the following vote:

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

*Mayor Bradley votes in the event of a tie

05/16/16
Date


Mike Ritchie, Clerk

FISCAL YEAR 2016 – 2017

ADOPTED BUDGET

BUDGET SUMMARY

FY 2015-2016

	<i>Operating</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Total Exp</i>	<i>Total Revenue</i>
General Fund	\$1,405,750	\$0	\$60,000	\$1,465,750	\$1,465,750
Water/Sewer Fund	\$1,115,960	\$564,400	\$166,500	\$1,846,860	\$1,846,860
				\$3,312,610	\$3,312,610

FY 2016-2017

	<i>Operating</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Total Exp</i>	<i>Total Revenue</i>
General Fund	\$1,375,450	\$0	\$160,800	\$1,536,250	\$1,536,250
Water/Sewer Fund	\$1,175,200	\$565,200	\$143,200	\$1,883,600	\$1,883,600
				\$3,419,850	\$3,419,850

FY 2017 Budget Summary Notes:

The FY 17 budget is approximately 3% more than the previous year's annual budget. This is largely attributed to an increase in general fund capital project expenditures.

No new debt has been incurred in the FY 17 budget. The general fund remains debt free while the water/sewer enterprise fund has an annual debt repayment of \$565,200.

The FY 17 budget proposes a 2% increase in water charges and a 4% increase in sewer charges. No other taxes, fees or levies are proposed to be increased.

The FY 17 budget proposes no increases in full or part time staffing. A 2% pool of salaries has been set aside for distribution.

FISCAL YEAR 2017
GENERAL FUND
REVENUES

GENERAL FUND REVENUE			2014-2015	2014-2015	2015-2016	2016-2017	Changes
New	Old		Amended	Actual	Amended	Adopted	\$ Increase
Account	Account		Budget	Revenue	Budget	Budget	(Decrease)
General Property Taxes							
10-3110-2001	311-001	Real Estate Tax	\$205,000	\$214,730	\$222,000	\$237,000	\$15,000
10-3110-2002	311-002	Personal Property Tax	\$110,000	\$112,363	\$110,000	\$110,000	\$0
10-3110-2003	319-000	Penalties and Interest	\$5,000	\$4,570	\$5,000	\$5,000	\$0
General Property Taxes Total			\$320,000	\$331,664	\$337,000	\$352,000	\$15,000
Other Local Taxes							
10-3120-2017	365-000	Meals Tax	\$350,550	\$355,964	\$350,550	\$350,550	\$0
10-3120-2016	365-001	Transient Occupancy Tax	\$106,000	\$102,519	\$106,000	\$106,000	\$0
10-3120-2014	335-013	Bank Stock Tax	\$60,000	\$49,181	\$60,000	\$50,000	(\$10,000)
10-3120-2011	316-000	Utilities Tax	\$102,000	\$100,280	\$102,000	\$102,000	\$0
10-3120-2012	321-000	Business and Professional	\$50,000	\$53,315	\$50,000	\$50,000	\$0
10-3120-2013	322-000	Motor Vehicle	\$40,000	\$38,736	\$40,000	\$40,000	\$0
10-3120-2015	323-000	Cigarette Tax	\$86,000	\$82,314	\$86,000	\$86,000	\$0
Other Local Taxes Total			\$794,550	\$782,311	\$794,550	\$784,550	(\$10,000)
10-3130-2020	368-000	Zoning and Subdivision Fees	\$1,500	\$1,895	\$1,500	\$1,500	\$0
Zoning and Subdivision Fees Total			\$1,500	\$1,895	\$1,500	\$1,500	\$0
Intergovernmental Revenue							
10-3120-2010	335-004	State Shared Sales Tax	\$100,000	\$90,691	\$100,000	\$100,000	\$0
10-3220-2074	335-006	Rolling Stock Tax	\$0	\$9	\$0	\$0	\$0
10-3240-2080	335-014	Police Dept. Assistance	\$42,000	\$42,812	\$42,000	\$42,000	\$0
10-3240-2081	335-017	Fire Program Funds	\$9,000	\$10,000	\$10,000	\$10,000	\$0
10-3240-2082	335-019	VDOT Snow Removal Contractual Funds	\$2,000	\$27,733	\$5,000	\$5,000	\$0
10-3220-2072	335-020	Auto Rental Tax	\$0	\$3,686	\$0	\$0	\$0
10-3330-2090	335-024	DMV Grant	\$6,000	\$5,568	\$6,000	\$6,700	\$700
10-3180-2062	335-025	Police Donations	\$0	\$1,090	\$0	\$0	\$0
10-3240-2084	335-031	Va Commission for the Arts Support Grant	\$1,000	\$1,000	\$1,000	\$1,000	\$0
Intergovernmental Revenue Total			\$160,000	\$182,590	\$164,000	\$164,700	\$700

GENERAL FUND REVENUE			2014-2015	2014-2015	2015-2016	2016-2017	Changes
New	Old		Amended	Actual	Amended	Adopted	\$ Increase
Account	Account		Budget	Revenue	Budget	Budget	(Decrease)
10-3140-2030	351-001	Fines and Forfeitures	\$30,000	\$22,043	\$25,000	\$20,000	(\$5,000)
		Fines and Forfeitures Total	\$30,000	\$22,043	\$25,000	\$20,000	(\$5,000)
		Asset Revenue					
10-3150-2040	361-000	Interest on Savings	\$500	\$844	\$500	\$500	\$0
10-3150-2041	361-001	Municipal Bldg Acct. Interest	\$1,000	\$474	\$1,000	\$500	(\$500)
10-3180-2060	363-000	Miscellaneous Revenue	\$2,500	\$3,376	\$2,500	\$2,500	\$0
10-3410-2102	363-002	Capital Reserves	\$96,934	\$0	\$9,700	\$80,000	\$70,300
		Asset Revenue Total	\$100,934	\$4,694	\$13,700	\$83,500	\$69,800
		Sanitation					
10-3160-2050	351-004	Garbage Fees	\$95,500	\$99,815	\$95,500	\$95,500	\$0
		Sanitation Total	\$95,500	\$99,815	\$95,500	\$95,500	\$0
10-3180-2061	370-001	Miscellaneous (Park)	\$1,500	\$717	\$1,500	\$1,500	\$0
		Miscellaneous (Park) Total	\$1,500	\$717	\$1,500	\$1,500	\$0
10-3160-2052	384-000	Pool	\$30,000	\$29,163	\$30,000	\$30,000	\$0
		Pool Parties \$3,000					
		Swimming Pool Admissions \$20,000					
		Swimming Pool Season Passes \$2,000					
		Concession Stand Sales \$5,000					
		Pool Total	\$30,000	\$29,163	\$30,000	\$30,000	\$0
10-3160-2051	390-000	User Fees	\$3,000	\$3,265	\$3,000	\$3,000	\$0
		Shelter Reservations \$3,000					
		User Fees Total	\$3,000	\$3,265	\$3,000	\$3,000	\$0

FISCAL YEAR 2017
GENERAL FUND
EXPENDITURES

GENERAL FUND EXPENDITURES			2014-2015	2014-2015	2015-2016	2016-2017	Changes
New	Old		Amended	Actual	Amended	Adopted	\$ Increase
Account	Account		Budget	Expenditures	Budget	Budget	(Decrease)
<i>General Government</i>							
10-4130-3104	413-001	Town Council/Plan Comm. Salaries Mayors Salary \$3,000 Council Salaries \$10,800 Planning Commission Salaries \$3,500	\$17,300	\$15,863	\$17,300	\$17,300	\$0
10-4130-3101	413-002	Administrative Salaries	\$64,100	\$63,982	\$100,250	\$101,800	\$1,550
10-4130-3201	413-003	Fringe Benefits Payroll Taxes, Health Insurance, Retirement, and Mileage	\$25,000	\$25,809	\$40,000	\$40,600	\$600
10-4130-3504	413-004	Continuing Education	\$7,000	\$3,891	\$7,000	\$7,000	\$0
10-4130-3511	413-007	Shenandoah Co. Tourism Council	\$21,250	\$20,595	\$21,250	\$21,250	\$0
10-4130-3510	413-009	Printing/Binding/Stationary	\$4,400	\$4,946	\$4,700	\$5,000	\$300
10-4130-3501	413-010	Advertising	\$4,000	\$2,154	\$4,000	\$4,000	\$0
10-4130-3506	413-011	Miscellaneous	\$2,200	\$2,071	\$2,200	\$2,200	\$0
10-4130-3520	413-012	VML Insurance incl. worker's comp & gen liab. gen gov't and parks	\$31,250	\$32,838	\$35,000	\$35,000	\$0
10-4130-3521	413-013	Town Council Elections	\$0	\$0	\$0	\$0	\$0
General Government Total			\$176,500	\$172,149	\$231,700	\$234,150	\$2,450

GENERAL FUND EXPENDITURES		2014-2015	2014-2015	2015-2016	2016-2017	Changes	
New	Old	Amended	Actual	Amended	Adopted	\$ Increase	
Account	Account	Budget	Expenditures	Budget	Budget	(Decrease)	
<i>Financial Administration</i>							
10-4150-3101	415-001	Salaries	\$69,300	\$68,785	\$70,200	\$71,550	\$1,350
10-4150-3102	415-000	Part Time Salaries	\$0	\$0	\$0	\$0	\$0
10-4150-3201	415-002	Fringe Benefits	\$23,300	\$22,207	\$23,200	\$23,400	\$200
		Payroll Taxes, Group Insurance, and Retirement					
10-4150-3502	415-003	Attorneys Fees	\$17,000	\$23,568	\$17,000	\$17,000	\$0
10-4150-3503	415-004	Audit Fees	\$9,600	\$9,350	\$10,800	\$10,800	\$0
10-4150-3513	415-005	Utilities (town hall)	\$16,000	\$13,403	\$16,000	\$16,000	\$0
10-4150-3301	415-006	Contractual Services	\$14,600	\$12,912	\$15,150	\$12,150	(\$3,000)
		Computer maint \$6,050					
		Copy Machine Annual Rental \$4,300					
		Pitney Bowes Meter Rental (postage meter) \$500					
		Pitney Bowes Insertion Machine Rental \$1,300					
10-4150-3508	415-007	Newsletter	\$6,800	\$7,194	\$7,000	\$7,000	\$0
10-4150-3509	415-008	Postage	\$4,250	\$3,543	\$4,250	\$4,250	\$0
10-4150-3601	415-010	Office Supplies	\$3,500	\$2,925	\$3,500	\$3,500	\$0
10-4150-3506	415-011	Miscellaneous	\$1,000	\$1,044	\$1,000	\$1,000	\$0
10-4150-3507	415-029	Bank Fees	\$0	\$8,065	\$8,000	\$8,000	\$0
		Financial Administration Total	\$165,350	\$172,995	\$176,100	\$174,650	(\$1,450)

GENERAL FUND EXPENDITURES		2014-2015	2014-2015	2015-2016	2016-2017	Changes	
New Account	Old Account	Amended Budget	Actual Expenditures	Amended Budget	Adopted Budget	\$ Increase (Decrease)	
<i>Public Safety</i>							
10-4210-3101	421-001	Salaries	\$243,800	\$278,412	\$248,700	\$254,000	\$5,300
10-4210-3102	421-000	Part Time Salaries	\$6,500	\$3,996	\$6,500	\$6,500	\$0
10-4210-3201	421-002	Fringe Benefits Payroll Taxes, Group Insurance, and Retirement	\$86,000	\$87,585	\$85,000	\$86,700	\$1,700
10-4210-3514	421-003	Communications	\$10,000	\$13,973	\$2,500	\$2,500	\$0
10-4210-3603	421-004	Auto Repair	\$8,000	\$5,529	\$5,500	\$5,500	\$0
10-4210-3604	421-005	Fuel	\$24,000	\$11,085	\$20,000	\$20,000	\$0
10-4210-3504	421-006	Continuing Education Includes annual dues for the regional training academy	\$6,600	\$1,505	\$6,600	\$6,600	\$0
10-4210-3602	421-007	Supplies/ Materials/ Evidence	\$5,500	\$3,244	\$6,500	\$6,500	\$0
10-4210-3521	421-008	Liability Insurance	\$1,800	\$1,316	\$2,000	\$2,000	\$0
10-4210-3512	421-009	Uniforms	\$5,000	\$2,717	\$5,000	\$5,000	\$0
10-4210-3506	421-010	Miscellaneous	\$1,400	\$1,835	\$2,000	\$2,000	\$0
10-4210-3531	421-011	Technology	\$0	\$0	\$14,000	\$14,000	\$0
10-4210-3103	421-024	DMV Expenditures (overtime and equipment)	\$10,000	\$5,873	\$6,000	\$6,700	\$700
10-4210-3507	421-025	Police Donations - Expenditures	\$0	\$621	\$0	\$0	\$0
		Public Safety Total	\$408,600	\$417,692	\$410,300	\$418,000	\$7,700

GENERAL FUND EXPENDITURES			2014-2015	2014-2015	2015-2016	2016-2017	Changes
New	Old		Amended	Actual	Amended	Adopted	\$ Increase
Account	Account		Budget	Expenditures	Budget	Budget	(Decrease)
		<i>Public Works</i>					
10-4310-3101	431-001	Salaries	\$185,950	\$172,451	\$170,500	\$139,100	(\$31,400)
10-4310-3102	431-000	Part Time Salaries	\$6,000	\$4,712	\$6,000	\$6,000	\$0
10-4310-3201	431-002	Fringe Benefits Payroll Taxes, Group Insurance, and Retirement	\$78,000	\$65,818	\$64,500	\$52,300	(\$12,200)
10-4310-3603	431-003	Mechanical Trucks, Tractors, Mowers	\$5,000	\$5,513	\$5,000	\$5,000	\$0
10-4310-3604	431-004	Fuel Expenses	\$12,000	\$9,700	\$12,000	\$12,000	\$0
10-4310-3605	431-005	Snow Removal	\$2,500	\$2,065	\$2,500	\$2,500	\$0
10-4310-3513	431-006	Utilities Phone System (maint.) Maintenance Bldg Utilities	\$9,000	\$11,321	\$9,000	\$10,500	\$1,500
10-4310-3515	431-007	Street Lights	\$26,000	\$25,652	\$26,000	\$26,000	\$0
10-4310-3606	431-008	Repairs/Supp. (Gen. Maint.)	\$9,000	\$9,741	\$9,000	\$9,000	\$0
10-4310-3607	431-009	Repairs/Supp. (Town Hall)	\$7,000	\$7,661	\$7,000	\$7,000	\$0
10-4310-3512	431-010	Uniforms	\$3,500	\$3,510	\$2,500	\$2,500	\$0
10-4310-3301	431-011	Contractual	\$4,450	\$3,406	\$4,450	\$4,450	\$0
10-4310-3506	431-012	Miscellaneous	\$1,000	\$384	\$1,000	\$1,000	\$0
10-4310-3505	431-013	Housekeeping (Town Hall)	\$5,000	\$2,954	\$3,000	\$3,000	\$0
		Public Works Total	\$354,400	\$324,887	\$322,450	\$280,350	(\$42,100)

GENERAL FUND EXPENDITURES			2014-2015	2014-2015	2015-2016	2016-2017	Changes
New	Old		Amended	Actual	Amended	Adopted	\$ Increase
Account	Account		Budget	Expenditures	Budget	Budget	(Decrease)
<i>Cultural and Economic Development</i>							
10-4510-3401	451-001	Community Support: Donations	\$30,500	\$30,104	\$27,000	\$27,000	\$0
		Façade Enhancement Grant-\$5,000					
		New Market Area Library \$12,000					
		Community Center \$5,000					
		New Market Rebels Baseball \$3,000					
		Va Comm for the Arts Local Challenge Grant \$2,000					
10-4150-3402	451-002	Community Support: Public Safety	\$49,000	\$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	Economic Development	\$9,700	\$7,846	\$5,000	\$5,000	\$0
		Town Brochure \$1,200					
		Website \$1,500					
		Historic Walking Tour Brochure \$850					
		Events Rack Card \$250					
		Quality of Life/Community Profile \$1,200					
10-4510-3404	451-004	Town Wide Enhancement Projects	\$10,000	\$3,770	\$10,000	\$10,000	\$0
10-4510-3406	451-005	Events and Marketing Director	\$32,750	\$31,323	\$0	\$0	\$0
		transferred to General Government					
10-4510-3406	451-006	Marketing and Events	\$6,200	\$5,782	\$7,500	\$9,750	\$2,250
Cultural and Economic Development Total			\$138,150	\$128,825	\$99,500	\$101,750	\$2,250

GENERAL FUND EXPENDITURES			2014-2015	2014-2015	2015-2016	2016-2017	Changes
New	Old		Amended	Actual	Amended	Adopted	\$ Increase
Account	Account		Budget	Expenditures	Budget	Budget	(Decrease)
		<i>Parks and Recreation</i>					
10-4610-3102	461-001	Pool Salaries	\$25,000	\$21,145	\$25,000	\$25,000	\$0
10-4610-3201	461-002	Fringe Benefits FICA only	\$2,000	\$1,618	\$2,000	\$2,000	\$0
10-4610-3519	461-003	Park Utilities	\$3,000	\$2,390	\$3,000	\$3,000	\$0
10-4610-3516	461-004	Pool Expenses: Utilities	\$6,000	\$6,300	\$6,250	\$6,250	\$0
10-4610-3517	461-005	Pool Expenses: Concessions	\$4,000	\$4,963	\$4,000	\$4,000	\$0
10-4610-3608	461-006	Pool Expenses: Repairs and Supplies	\$5,000	\$7,130	\$5,000	\$5,000	\$0
10-4610-3518	461-007	Pool Expenses: Pool Chemicals	\$2,750	\$2,099	\$2,750	\$2,750	\$0
10-4610-3609	461-008	Park Supplies	\$6,100	\$4,315	\$6,100	\$6,100	\$0
10-4610-3609	461-009	Park Maintenance	\$5,400	\$5,309	\$5,400	\$5,400	\$0
10-4610-3604	461-010	Fuel	\$2,600	\$2,571	\$2,600	\$2,600	\$0
10-4610-3506	461-011	Miscellaneous	\$800	\$196	\$500	\$500	\$0
		Parks and Recreation Total	\$62,650	\$58,037	\$62,600	\$62,600	\$0

GENERAL FUND EXPENDITURES			2014-2015	2014-2015	2015-2016	2016-2017	Changes
New	Old		Amended	Actual	Amended	Adopted	\$ Increase
Account	Account		Budget	Expenditures	Budget	Budget	(Decrease)
		<i>Sanitation</i>					
10-4320-3701	432-003	Waste Collection (contractual)	\$70,000	\$52,572	\$72,100	\$73,200	\$1,100
10-4320-3702	432-004	Miscellaneous (fuel surcharge)	\$1,000	\$0	\$1,000	\$1,000	\$0
10-4320-3703	432-005	Landfill Fees	\$28,000	\$25,169	\$30,000	\$30,000	\$0
		Sanitation Total	\$99,000	\$77,741	\$103,100	\$104,200	\$1,100

FISCAL YEAR 2017
GENERAL FUND
CAPITAL EXPENDITURES

		GENERAL FUND EXPENDITURES					
New Account	Old Account		2014-2015 Amended Budget	2014-2015 Actual Expenditures	2015-2016 Amended Budget	2016-2017 Adopted Budget	Changes \$ Increase (Decrease)
		<i>General Fund Capital Outlay</i>					
10-4960-3801	496-000	Administrative	\$16,000	\$15,550	\$0	\$0	\$0
10-4960-3802	496-001	Public Works Replace mower \$12,000 Vehicle replacement 1 ton pickup \$45,000	\$20,000	\$20,000	\$0	\$57,000	\$57,000
10-4960-3803	496-002	Public Safety Vehicle restricted fund \$20,000 Patrol Rifle Optics \$1,800	\$50,000	\$53,387	\$20,000	\$21,800	\$1,800
10-4960-3804	496-003	Engineering	\$3,000	\$0	\$5,000	\$5,000	\$0
10-4960-3805	496-005	Community Park Improvements Resurface and line tennis and basketball courts \$41,000	\$10,000	\$0	\$12,000	\$41,000	\$29,000
10-4960-3806	496-006	Contingency Includes General Gov't and Parks	\$23,000	\$11,834	\$23,000	\$19,750	(\$3,250)
10-4960-3809	496-009	Website Redevelopment Carryover	\$1,475	\$1,475	\$0	\$0	\$0
10-4960-3810	496-010	Financial Software Replacement Carryover	\$8,859	\$6,165	\$0	\$0	\$0
10-4960-3812	496-012	Cultural and Economic Development Replace Historic District signage \$16,000	\$0	\$0	\$0	\$16,000	\$16,000
		General Fund Capital Outlay Total	\$132,334	\$108,412	\$60,000	\$160,550	\$100,550
		TOTAL GENERAL FUND EXPENDITURES	\$1,536,984	\$1,460,738	\$1,465,750	\$1,536,250	\$70,500

FISCAL YEAR 2017
WATER/SEWER FUND
REVENUES

WATER/SEWER ENTERPRISE FUND REVENUE			2014-2015	2014-2015	2015-2016	2016-2017	Changes
New	Old		Amended	Actual	Amended	Adopted	\$ Increase
Account	Account		Budget	Revenue	Budget	Budget	(Decrease)
20-3910-2200	391-000	Water Service Billing	\$741,000	\$697,133	\$755,820	\$760,000	\$4,180
20-3910-2201	391-001	Sewer Service Billing	\$1,042,000	\$991,808	\$1,062,840	\$1,091,400	\$28,560
20-3920-2210	392-000	Water Connection Fees	\$6,000	\$9,000	\$4,000	\$4,000	\$0
20-3920-2211	392-001	Sewer Connection Fees	\$9,000	\$21,500	\$6,000	\$6,000	\$0
20-3930-2213	393-000	Connect/Reconnect Fees	\$5,000	\$8,028	\$7,000	\$8,000	\$1,000
20-3970-2215	397-000	Penalties	\$12,000	\$10,962	\$9,000	\$12,000	\$3,000
20-3980-2216	398-000	Inspection Fees	\$0	\$0	\$0	\$0	\$0
20-3950-2214	395-000	Miscellaneous	\$200	\$0	\$200	\$200	\$0
20-3920-2212	392-002	Meter Charge	\$1,500	\$2,575	\$1,500	\$2,000	\$500
20-3410-2102	395-002	Capital Reserve Funds	\$62,259	\$0	\$0	\$0	\$0
20-3150-2040	394-000	Interest on Savings	\$500	\$247	\$500	\$0	(\$500)
TOTAL WATER/SEWER ENTERPRISE FUND REVENUE			\$1,879,459	\$1,741,253	\$1,846,860	\$1,883,600	\$36,740

FISCAL YEAR 2017
WATER/SEWER FUND
EXPENDITURES

		WATER/SEWER ENTERPRISE FUND EXPENSES		2014-2015	2014-2015	2015-2016	2016-2017	Changes
New	Old			Amended	Actual	Amended	Adopted	\$ Increase
Account	Account			Budget	Expenses	Budget	Budget	(Decrease)
		<i>Water Department</i>						
20-7100-3101	710-001		Salaries	\$69,800	\$63,950	\$71,500	\$89,700	\$18,200
20-7100-3201	710-002		Fringe Benefits	\$26,600	\$20,583	\$26,750	\$33,200	\$6,450
			Payroll Taxes, Group Insurance, and Retirement					
20-7100-3522	710-003		Well System: Utilities	\$50,000	\$38,274	\$50,000	\$50,000	\$0
20-7100-3610	710-004		Well System: Repairs	\$4,500	\$765	\$4,500	\$4,500	\$0
20-7100-3523	710-005		Well System: Chemicals	\$1,300	\$687	\$1,500	\$1,500	\$0
20-7100-3524	710-006		Water Treatment Plant Utilities	\$46,000	\$37,891	\$46,000	\$46,000	\$0
20-7100-3614	710-007		Water Meters	\$10,000	\$9,217	\$10,000	\$10,000	\$0
20-7100-3611	710-008		Treatment Plant Supplies and Materials	\$12,000	\$10,708	\$12,000	\$12,000	\$0
20-7100-3612	710-009		Distribution System Supplies and Materials	\$15,000	\$15,409	\$15,000	\$15,000	\$0
20-7100-3603	710-010		Vehicle Repairs and Main.	\$3,000	\$2,614	\$3,000	\$3,000	\$0
20-7100-3604	710-011		Fuel	\$4,000	\$2,496	\$4,000	\$4,000	\$0
20-7100-3613	710-012		Water Treatment Plant Repairs and Maint	\$14,000	\$7,746	\$14,000	\$14,000	\$0
20-7100-3525	710-013		Water Testing (Lab)	\$4,000	\$3,001	\$4,000	\$4,000	\$0
20-7100-3526	710-014		Road Cuts and Repairs	\$7,000	\$908	\$7,000	\$7,000	\$0
20-7100-3512	710-015		Uniforms	\$1,500	\$1,239	\$1,000	\$1,000	\$0

WATER/SEWER ENTERPRISE FUND EXPENSES		2014-2015	2014-2015	2015-2016	2016-2017	Changes	
New	Old	Amended	Actual	Amended	Adopted	\$ Increase	
Account	Account	Budget	Expenses	Budget	Budget	(Decrease)	
20-7100-3301	710-016	Outside Contracted Labor	\$9,000	\$1,690	\$9,000	\$9,000	\$0
20-7100-3506	710-017	Miscellaneous	\$1,000	\$540	\$1,000	\$1,000	\$0
20-7100-3527	710-018	Permits and Dues	\$5,500	\$3,568	\$5,500	\$5,500	\$0
20-7100-3615	710-019	Filter Modules	\$55,000	\$41,769	\$55,000	\$55,000	\$0
		Water Department Total	\$339,200	\$263,055	\$340,750	\$365,400	\$24,650

		WATER/SEWER ENTERPRISE FUND EXPENSES		2014-2015	2014-2015	2015-2016	2016-2017	Changes
New	Old			Amended	Actual	Amended	Adopted	\$ Increase
Account	Account			Budget	Expenses	Budget	Budget	(Decrease)
		<i>Sewer Department</i>						
20-7300-3101	730-001		Salaries	\$47,500	\$47,663	\$49,250	\$66,800	\$17,550
20-7300-3201	730-002		Fringe Benefits	\$15,800	\$12,742	\$15,800	\$22,300	\$6,500
			Payroll Taxes, Group Insurance, and Retirement					
20-7300-3528	730-003		Lift Station(s) Utilities	\$23,100	\$15,924	\$23,100	\$23,100	\$0
			(4) lift stations					
20-7300-3529	730-004		North Fork Pump Station Utilities	\$40,000	\$25,465	\$40,000	\$40,000	\$0
20-7300-3616	730-005		Collection System Supplies, Materials and Repairs	\$18,000	\$12,816	\$18,000	\$18,000	\$0
20-7300-3617	730-007		Lift Station(s) Repairs and Supplies	\$3,500	\$2,417	\$3,500	\$3,500	\$0
20-7300-3525	730-010		Water Tests (Lab)	\$500	\$0	\$700	\$700	\$0
20-7300-3512	730-012		Uniforms	\$750	\$336	\$500	\$500	\$0
20-7300-3603	730-013		Vehicle Repair & Maint	\$1,600	\$1,925	\$1,600	\$1,600	\$0
20-7300-3604	730-014		Fuel	\$1,500	\$140	\$1,500	\$1,500	\$0
20-7300-3506	730-015		Miscellaneous	\$500	\$436	\$500	\$500	\$0
20-7300-3527	730-016		Permits and Dues	\$1,000	\$0	\$1,000	\$1,000	\$0
20-7300-3530	730-017		Broadway Treatment Costs	\$320,000	\$344,768	\$325,000	\$342,000	\$17,000
			Sewer Department Total	\$473,750	\$464,631	\$480,450	\$521,500	\$41,050

		WATER/SEWER ENTERPRISE FUND EXPENSES		2014-2015	2014-2015	2015-2016	2016-2017	Changes
New	Old			Amended	Actual	Amended	Adopted	\$ Increase
Account	Account			Budget	Expenses	Budget	Budget	(Decrease)
		<i>Water/Sewer Administration</i>						
20-7500-3101	750-001		Salaries	\$169,950	\$148,519	\$139,460	\$138,750	(\$710)
20-7500-3102	750-000		Part Time Salaries	\$0	\$0	\$0	\$0	\$0
20-7500-3201	750-002		Fringe Benefits	\$60,700	\$40,276	\$50,500	\$50,750	\$250
			Payroll Taxes, Group Insurance, Retirement, and Mileage					
20-7500-3502	750-003		Attorneys Fee	\$17,000	\$23,568	\$17,000	\$17,000	\$0
20-7500-3503	750-004		Audit Fees	\$9,600	\$9,350	\$10,000	\$10,000	\$0
20-7500-3601	750-005		Office Supplies	\$2,550	\$2,563	\$2,550	\$2,650	\$100
20-7500-3509	750-006		Postage	\$6,500	\$7,387	\$7,000	\$7,000	\$0
20-7500-3520	750-007		VML Insurance	\$31,250	\$32,838	\$35,000	\$35,000	\$0
			includes workman's comp.					
20-7500-3504	750-008		Continuing Education	\$3,500	\$2,003	\$3,500	\$3,500	\$0
20-7500-3301	750-009		Contractual Services	\$16,400	\$15,131	\$20,750	\$15,150	(\$5,600)
			Computer Maint \$3,950					
			Neptune hand held meters maint contract \$4,000					
			USTI (hand held meters software maint.) \$750					
			GIS annual contract \$5,000					
			AT&T Service for GPS Device \$550					
			GPS Hardware and Software warranty/maintenance \$900					
20-7500-3506	750-010		Miscellaneous	\$1,000	\$147	\$1,000	\$1,000	\$0
20-7500-3507	750-014		Bank Fees	\$0	\$7,117	\$8,000	\$8,000	\$0
			Water/Sewer Administration Total	\$318,450	\$288,899	\$294,760	\$288,800	(\$5,960)

WATER/SEWER ENTERPRISE FUND EXPENSES			2014-2015	2014-2015	2015-2016	2016-2017	Changes
New	Old		Amended	Actual	Amended	Adopted	\$ Increase
Account	Account		Budget	Expenses	Budget	Budget	(Decrease)
		<i>Water/Sewer Debt Service (Principal & Interest)</i>					
20-7600-3901	760-001	W/S Bond 2003 Sun Trust	\$22,000	\$17,278	\$0	\$0	\$0
20-7600-3903	760-003	VWSRF (Water Plant)	\$272,500	\$272,386	\$272,500	\$272,500	\$0
20-7600-3905	760-005	VRA Broadway Regional Plant Upgrade	\$170,700	\$170,000	\$165,900	\$166,700	\$800
20-7600-3906	760-006	RLF Force Main/Pump station and I&I Project	\$126,000	\$125,677	\$126,000	\$126,000	\$0
		Water/Sewer Debt Service Total	\$591,200	\$585,340	\$564,400	\$565,200	\$800

FISCAL YEAR 2017
WATER/SEWER FUND
CAPITAL EXPENDITURES

		WATER/SEWER ENTERPRISE FUND EXPENSES					
New Account	Old Account		2014-2015 Amended Budget	2014-2015 Actual Expenses	2015-2016 Amended Budget	2016-2017 Adopted Budget	Changes \$ Increase (Decrease)
		<i>Water/Sewer Capital Outlay</i>					
20-7710-3807	771-000	Water Department Mower and trailer \$11,000 Valve/Meter/Hydrant replacements \$30,000	\$98,500	\$84,238	\$46,000	\$41,000	(\$5,000)
20-7710-3808	771-001	Sewer Department Collection system improvements \$50,000	\$16,500	\$14,370	\$57,000	\$50,000	(\$7,000)
20-7710-3809	771-006	Civil Engineering	\$5,000	\$0	\$10,000	\$10,000	\$0
20-7710-3810	771-007	Water Contingency	\$14,000	\$9,875	\$14,000	\$14,000	\$0
20-7710-3811	771-008	Sewer Contingency	\$14,000	\$0	\$14,000	\$13,500	(\$500)
20-7710-3812	771-009	W/S Administration	\$0	\$0	\$0	\$0	\$0
20-7710-3813	771-010	Financial Software Replacement Carryover	\$8,859	\$6,165	\$0	\$0	\$0
20-7710-3814	771-011	Infrastructure Improvement Fund	\$0	\$0	\$25,500	\$14,200	(\$11,300)
		Water/Sewer Capital Outlay Total	\$156,859	\$114,648	\$166,500	\$142,700	(\$23,800)
		TOTAL WATER/SEWER ENTERPRISE FUND EXPENSES	\$1,879,459	\$1,716,575	\$1,846,860	\$1,883,600	\$36,740

FISCAL YEAR 2015
BALANCE SHEET

TOWN OF NEW MARKET
GENERAL FUND
BALANCE SHEET
AS OF JUNE 30, 2015

ASSETS

New Account	Old Account		
		CASH	
10-1000-0001	101-000	CASH ON HAND	\$200.00
10-1000-0002	102-000	CASH - SUNTRUST CHECKING	\$920,721.19
10-1000-0003	103-000	PD PETTY CASH	\$399.53
10-1000-0004	104-000	CERTIFICATE OF DEPOSIT	\$133,358.39
10-1000-0005	105-000	MUNC BLDG PERPETUAL FUND	\$118,796.50
10-1000-0006	106-000	PARK SAVINGS ACCOUNT	<u>\$1,514.68</u>
		TOTAL CASH	\$1,174,990.29
		OTHER ASSETS	
10-1000-0011	107-000	TAXES RECEIVABLE	\$178,299.17
10-1000-0012	107-001	ALLOWANCE FOR UNCOLLECT TAXES	(\$10,413.90)
10-1000-0013	115-000	ACCOUNTS RECEIVABLE	\$111,883.32
10-1000-0016	115-001	ALLOWANCE FOR UNCOLLECT TRASH	(\$1,924.71)
10-1000-0018	118-000	PREPAID EXPENSES	\$8,617.00
		TOTAL OTHER ASSETS	\$286,460.88
		TOTAL ASSETS	<u><u>\$1,461,451.17</u></u>

LIABILITIES & SURPLUS / DEFICIT

		LIABILITIES	
10-2000-1001	201-000	ACCOUNTS PAYABLE	\$84,235.59
10-2000-1017	204-000	CREDIT UNION & VRS WITHHOLDING	(\$1,049.06)
10-2000-1020	205-001	CHILD SUPPORT PAYABLE	(\$73.52)
10-2000-1005	205-002	DEFERRED PROPERTY TAXES	\$170,284.05
10-2000-1021	205-005	MISC PAYROLL WITHHOLDINGS	\$482.24
10-2000-1006	205-007	UNEARNED REVENUE - CROSSROADS FEST	\$2,325.00
10-2000-1014	205-000	INSURANCE WITHHOLDING	(\$15.94)
10-2000-1030	211-000	TAXES - OVERPAY	<u>(\$64.45)</u>
		TOTAL LIABILITIES	\$256,123.91
		SURPLUS / DEFICIT	
10-2000-1050	251-000	GENERAL FUND BALANCE	\$1,105,327.26
10-2000-1051	252-000	RESTRICTED - MUNC BLDG PERPETUAL	<u>\$100,000.00</u>
		TOTAL SURPLUS / DEFICIT	\$1,205,327.26
		TOTAL LIABILITIES AND SURPLUS	<u><u>\$1,461,451.17</u></u>

TOWN OF NEW MARKET
WATER / SEWER ENTERPRISE FUND
BALANCE SHEET
AS OF JUNE 30, 2015

ASSETS

New Account	Old Account		
		CASH	
20-1000-0001	141-000	CASH ON HAND	\$150.00
20-1000-0002	142-000	CASH - SUNTRUST CHECKING	\$287,812.96
20-1000-0003	143-000	CASH - BB&T CHECKING	\$44,548.35
		TOTAL CASH	\$332,511.31
		OTHER ASSETS	
20-1000-0017	147-000	WATER & SEWER RENTS RECEIVABLE	\$247,339.39
20-1000-0014	147-001	ALLOWANCE FOR UNCOLLECT A/R	(\$30,255.04)
20-1000-0013	155-000	ACCOUNTS RECEIVABLE	\$7,634.34
20-1000-0018	158-000	PREPAID EXPENSES	\$4,379.60
20-1000-0022	159-001	BROADWAY WWTP PROJECT	\$2,249,999.58
20-1000-0021	159-002	LAND	\$321,738.83
20-1000-0024	159-003	REGIONAL WATER STUDY	\$10,422.14
20-1000-0035	159-000	PIPELINE AND PUMPSTATION	\$5,027,035.21
20-1000-0037	160-000	OFFICE EQUIPMENT	\$49,765.12
20-1000-0041	161-001	WATER & SEWER LINE EQUIPMENT	\$94,149.38
20-1000-0042	161-002	WATER & SEWER LINE EQUIP A/D	(\$62,969.27)
20-1000-0029	161-000	WATER & SEWER LINES	\$5,199,318.75
20-1000-0043	162-001	WELL EQUIPMENT	\$39,778.90
20-1000-0044	162-002	WELL EQUIPMENT A/D	(\$31,220.65)
20-1000-0033	162-000	WELLS & EQUIPMENT	\$534,229.29
20-1000-0031	163-000	WATER STORAGE TANK	\$141,727.25
20-1000-0025	164-000	FILTRATION PLANT	\$2,842,934.44
20-1000-0027	165-000	SEWAGE DISPOSAL PLANT	\$3,273,037.27
20-1000-0039	166-000	TRUCKS	\$102,414.25
20-1000-0030	167-001	ACCUM DEP - WATER & SEWER LINE	(\$1,814,542.13)
20-1000-0034	167-002	ACCUM DEP - WELL & EQUIP	(\$253,957.45)
20-1000-0032	167-003	ACCUM DEP - WATER TANK	(\$116,400.68)
20-1000-0026	167-004	ACCUM DEP - FILTER PLANT	(\$943,505.49)
20-1000-0028	167-005	ACCUM DEP - SEWER DISPOSAL PLT	(\$1,957,268.88)
20-1000-0040	167-006	ACCUM DEP - EQUIPMENT, TRUCKS	(\$85,033.32)
20-1000-0038	167-007	ACCUM DEP - OFFICE EQUIPMENT	(\$33,887.45)
20-1000-0036	167-008	ACCUM DEP - PIPELINE & PUMPSTATION	(\$402,162.80)
20-1000-0023	167-009	ACCUMULATED AMORTIZATION	(\$257,142.42)
20-1000-0100	169-000	DEFERRED OUTFLOW OF RESOURCES	\$24,386.00
		TOTAL OTHER ASSETS	\$14,181,944.16
		TOTAL ASSETS	<u>\$14,514,455.47</u>

TOWN OF NEW MARKET
WATER / SEWER ENTERPRISE FUND
BALANCE SHEET
AS OF JUNE 30, 2015

LIABILITIES & SURPLUS / DEFICIT

New Account	Old Account		
		LIABILITIES	
20-2000-1003	241-003	A/P COMP ABSENSES	\$30,391.66
20-2000-1001	241-000	ACCOUNTS PAYABLE	\$33,598.22
20-2000-1031	242-001	WATER & SEWER OVERPAYS	\$1,284.42
20-2000-1004	242-000	WATER & SEWER DEPOSITS PAYABLE	\$30,507.50
20-2000-1045	248-000	ACCRUED INTEREST PAYABLE	\$33,970.68
20-2000-1042	250-001	LOAN PAYABLE - VRA	\$1,780,000.00
20-2000-1044	250-002	BOND PREMIUM (2009 VRA BOND)	\$126,455.10
20-2000-1043	251-002	2009 REVOLVING LOAN PAYABLE	\$1,947,987.54
20-2000-1040	251-000	LOAN PAYABLE - VRA	\$1,597,752.76
20-2000-1046	255-000	VRS NET PENSION LIABILITY	\$95,577.00
20-2000-1047	256-000	DEFERRED INFLOW OF RESOURCES	\$57,152.00
		TOTAL LIABILITIES	\$5,734,676.88
		 SURPLUS / DEFICIT	
20-2000-1050	281-000	WATER & SEWER FUND BALANCE	\$8,779,778.59
		TOTAL SURPLUS / DEFICIT	\$8,779,778.59
		 TOTAL LIABILITIES AND SURPLUS	 <u>\$14,514,455.47</u>

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)
- Peddlers
 - \$100.00 annual license tax (Sec.22-10)
- Telephone/Telegraph Companies; Heat, Light & Power Companies
 - 1/2 of one percent of the gross receipts from sales to the ultimate consumer in New Market (excluding long distance telephone calls) (Sec. 22-10)

5. Alcoholic Beverages

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

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

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

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

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

6. Going out of Business Sale Permit

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

7. Refuse Collection

- \$11.00 monthly for customers not using a dumpster

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

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

9. Meals Tax

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

10. Transient Occupancy Tax

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

11. Cigarette Tax

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

12. Water Availability Fees

In Town Connection

Meter Size/Cost:

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

Out-of-Town Connection

Meter Size/Cost:

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

Fees for Multi-Unit Establishments

In Town

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

Out-of-Town

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

13. Sewer Availability Fees

In Town Connection

Meter Size/Cost:

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

Out-of-Town Connection

Meter Size/Cost:

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

Fees for Multi-Unit Establishments

In Town

- Each residential or commercial unit - one full connection fee based on meter size, plus 1/4 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 1/4 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

<u>In Town</u>	<u>Water</u>	<u>Sewer</u>
First 1,700 gal. (Minimum charge)	\$9.99	\$30.70
Over 1,700 gal.	\$4.40/1000 gal.	\$14.94/1,000 gal.
<u>Out-of-Town</u>	<u>Water</u>	<u>Sewer</u>
First 1,700 gal. (Minimum charge)	\$17.44	\$53.73
Over 1,700 gal.	\$7.70/1000 gal.	\$26.16/1,000 gal.
<u>Bulk Water Purchases</u>	<u>Water</u>	
First 1,000 gallons or less	\$27.74	
Over 1,000 gallons	\$13.87 per 1,000 gallons	

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

1. Zoning Permit Review for Building Permits

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

2. Site Plan Review

Residential

\$150 plus \$20 per dwelling unit

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

- \$250 new construction
 \$100 additions
 \$75 review of revisions to approved plan site
3. Sign Permit
 \$25
 4. Temporary Use Permit
 \$25
 5. Home Occupation Permit
 \$10
 6. Amendment to Chapter, including Rezoning
 \$350 text amendment, \$350 plus \$50/acre for rezoning
 7. Development Plan Review Only for Planned Development District
 \$350
 8. Development Plan Revision for Planned Development District
 \$150 without Public Hearing
 \$350 with Public Hearing
 9. Zoning Variance/Review Appeal to Board of Zoning Appeals (BZA)
 -\$325.00
 10. Subdivision Plat Application
 -Two lots-\$100
 -3-5 lots-\$150
 -6 or more lots \$250 plus \$25 per lot
 11. Conditional Use Permit
 \$350
 12. Inspection Fees
 -1% of cost of required improvements
 13. Yard Sale Permit (Sec. 22-103)
 Residential Districts (2 per year)-no charge
 B-1, B-2, M-1 Districts (2 per year)-no charge
 Additional sales in commercial district-\$25.00 per year
 14. Special Called Meetings of the Town
 -Actual costs incurred
-
18. Copies
- | | |
|--------------------------------------|---------------------------------|
| A. Subdivision Ordinance | \$15.00 |
| B. Comprehensive Plan | \$25.00 |
| C. Zoning Ordinance | \$25.00 |
| D. Town Code | \$75.00 unbound; \$130.00 bound |
| E. All other copies or code sections | \$0.25 per page |
| F. Water & Sewer Spec Book | \$20.00 |

19. Swimming Pool Rates

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

20. Shelter Rentals

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

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

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

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

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

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

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

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