

TOWN OF NEW MARKET

FISCAL YEAR 2019-2020

ANNUAL BUDGET



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Prepared by the New Market Town Council and Staff

ORDINANCE NO. 105

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 2019-2020 before July 1st, 2019 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 2019-2020 and

WHEREAS, on May 13, 2019, 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,

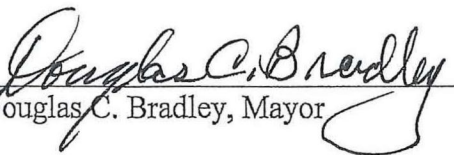
NOW, THEREFORE, be it ordained by the Council of the Town of New Market, Virginia that:

1. The proposed budget attached as Exhibit A including the adopted rates/fees and taxes for fiscal year 2019-2020 is adopted for the period beginning July 1, 2019 and ending June 30, 2020.
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 2019-2020, 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, 2020.
 - 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 2019-2020 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 20th day of May 2019.



 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 20, 2019, upon the following vote:

	AYE	NAY	ABSENT	ABSTAIN
Bompiani, Larry	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Harkness, Peg	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Hughes, Peter	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Palmer, Tim	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Watkins, Daryl	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Wymer, Scott	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" 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

5/21/19
 Date


 J. Todd Walters, Clerk

FISCAL YEAR 2019 - 2020
ADOPTED BUDGET

BUDGET SUMMARY

FY 2018-2019

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

FY 2019-2020

	<i>Operating</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Total Exp</i>	<i>Total Revenue</i>
General Fund	\$1,581,076		\$285,500	\$1,866,576	\$1,866,576
Water/Sewer Fund	\$1,289,245	\$566,000	\$3,370,000	\$5,225,245	\$5,225,245
				\$7,091,821	\$7,091,821

FY 19-20 Budget Summary Notes:

The FY 19-20 budget is approximately 75% higher than the previous year's annual budget. This is largely due to an increase in the water/sewer fund designated for loan proceeds for water tank construction.

The general fund remains debt free while the water/sewer enterprise fund has an annual debt repayment of \$566,000. Although the enterprise fund reflects loan proceeds of \$3,260,000, there is no loan payment anticipated in FY19-20. Repayment of this loan will begin in the next fiscal year.

The FY 19-20 budget proposes an increase in the meals tax rate from 5% to 6% and an increase of the cigarette tax from \$0.20 to \$0.25 per pack. The FY 19-20 budget also proposes a 68% increase in water charges and a 3% increase in sewer charges. Also included in the FY 19-20 budget is a proposed increase in the Conditional Use Permit Application fee from \$350 to \$750.

The FY 19-20 budget proposes an increase in full time staffing with the addition of one police officer. This budget proposes a 2% COLA for all full-time employees effective 7/1/19.

FISCAL YEAR 2020
GENERAL FUND
REVENUES

FY19-20 APPROVED BUDGET

GENERAL FUND REVENUE			2017-2018	2017-2018	2018-2019	2019-2020	Changes
New	Old		Amended	Actual	Amended	Approved	\$ Increase
Account	Account		Budget	Revenue	Budget	Budget	(Decrease)
General Property Taxes							
10-3110-2001	311-001	Real Estate Tax	\$237,000	\$240,768	\$237,000	\$237,000	\$0
10-3110-2002	311-002	Personal Property Tax	\$110,000	\$131,160	\$120,000	\$125,000	\$5,000
10-3110-2003	319-000	Penalties and Interest	\$5,000	\$3,969	\$5,000	\$5,000	\$0
General Property Taxes Total			\$352,000	\$375,898	\$362,000	\$367,000	\$5,000
Other Local Taxes							
10-3120-2017	365-000	Meals Tax	\$355,550	\$387,520	\$385,550	\$475,000	\$89,450
10-3120-2016	365-001	Transient Occupancy Tax	\$110,000	\$117,373	\$120,000	\$120,000	\$0
10-3120-2014	335-013	Bank Stock Tax	\$50,000	\$64,303	\$50,000	\$55,000	\$5,000
10-3120-2011	316-000	Utilities Tax	\$102,000	\$95,977	\$97,000	\$97,000	\$0
10-3120-2012	321-000	Business and Professional	\$50,000	\$51,175	\$50,000	\$50,000	\$0
10-3120-2013	322-000	Motor Vehicle	\$40,000	\$41,044	\$40,000	\$40,000	\$0
10-3120-2015	323-000	Cigarette Tax	\$86,000	\$76,521	\$81,000	\$100,000	\$19,000
Other Local Taxes Total			\$793,550	\$833,913	\$823,550	\$937,000	\$113,450
10-3130-2020	368-000	Zoning and Subdivision Fees	\$1,500	\$1,065	\$1,500	\$1,500	\$0
Zoning and Subdivision Fees Total			\$1,500	\$1,065	\$1,500	\$1,500	\$0
Intergovernmental Revenue							
10-3120-2010	335-004	State Shared Sales Tax	\$100,000	\$105,110	\$101,000	\$101,000	\$0
10-3220-2074	335-006	Rolling Stock Tax	\$0	\$13	\$0	\$0	\$0
10-3240-2080	335-014	Police Dept. Assistance	\$42,000	\$44,192	\$44,192	\$44,192	\$0
10-3240-2081	335-017	Fire Program Funds	\$10,000	\$10,000	\$10,000	\$10,000	\$0
10-3240-2082	335-019	VDOT Snow Removal Contractual Funds	\$5,000	\$11,107	\$5,000	\$5,000	\$0
10-3220-2072	335-020	Auto Rental Tax	\$3,000	\$3,391	\$3,000	\$3,000	\$0
10-3330-2090	335-024	DMV Grant	\$6,700	\$6,417	\$6,700	\$6,700	\$0

FY19-20 APPROVED BUDGET

GENERAL FUND REVENUE			2017-2018 Amended Budget	2017-2018 Actual Revenue	2018-2019 Amended Budget	2019-2020 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
10-3180-2062	335-025	Police Donations	\$0	\$1,200	\$0	\$0	\$0
	335-027	Bryne Justice Assistance Grant	\$0	\$0	\$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			
	335-036	VA Tree City USA		\$0			
Intergovernmental Revenue Total			\$167,700	\$184,430	\$170,892	\$170,892	\$0
10-3140-2030	351-001	Fines and Forfeitures	\$20,000	\$17,778	\$20,000	\$20,000	\$0
Fines and Forfeitures Total			\$20,000	\$17,778	\$20,000	\$20,000	\$0
Asset Revenue							
10-3150-2040	361-000	Interest on Savings	\$2,000	\$5,191	\$4,000	\$4,000	\$0
10-3150-2041	361-001	Municipal Bldg Acct. Interest	\$500	\$660	\$600	\$600	\$0
	362-000	Sale of Equipment					\$0
10-3180-2060	363-000	Miscellaneous Revenue	\$2,500	\$2,774	\$2,500	\$2,500	\$0
10-3410-2102	363-002	Capital Reserves	\$22,850		\$300,691	\$218,774	(\$81,917)
		PD reserves for vehicle replacement			\$22,000		(\$22,000)
		Community Park Carryover - Tennis Courts	\$41,000	\$0	\$41,000		(\$41,000)
		Pocket Park			\$25,000		(\$25,000)
Asset Revenue Total			\$68,850	\$8,626	\$395,791	\$225,874	(\$169,917)
Sanitation							
10-3160-2050	351-004	Garbage Fees	\$95,500	\$95,958	\$95,500	\$101,500	\$6,000
Sanitation Total			\$95,500	\$95,958	\$95,500	\$101,500	\$6,000

FY19-20 APPROVED BUDGET

GENERAL FUND REVENUE		2017-2018	2017-2018	2018-2019	2019-2020	Changes
New	Old	Amended	Actual	Amended	Approved	\$ Increase
Account	Account	Budget	Revenue	Budget	Budget	(Decrease)
10-3180-2061	370-001					
						Miscellaneous (Park)
		\$1,500	\$705	\$1,000	\$1,000	\$0
						Miscellaneous (Park) Total
		\$1,500	\$705	\$1,000	\$1,000	\$0
10-3160-2052	384-000					
						Pool
		\$30,000	\$28,062	\$30,000	\$30,000	\$0
						Pool Parties
						Swimming Pool Admissions
						Swimming Pool Season Passes
						Concession Stand Sales
						Pool Total
		\$30,000	\$28,062	\$30,000	\$30,000	\$0
10-3160-2051	390-000					
						User Fees
		\$3,625	\$4,740	\$3,625	\$4,000	\$375
						Shelter Reservations \$3,000
						User Fees Total
		\$3,625	\$4,740	\$3,625	\$4,000	\$375
						Marketing and Events
10-3180-2063	392-000					
			\$387	\$200	\$200	\$0
						Marketing and Events
10-3180-2064	392-001		\$9,690	\$6,470	\$5,750	(\$720)
						Crossroads Fest Music Series
10-3180-2065	392-002		\$1,653	\$1,860	\$1,860	\$0
						Fairway 5K
10-3180-2066	392-003		\$4,800			\$0
						Revenues for Park Equipment
10-3180-2067	392-004		\$3,750			\$0
						Donations for Stage
						Marketing and Events Total
		\$0	\$20,280	\$8,530	\$7,810	-\$720
						TOTAL GENERAL FUND REVENUE
		\$1,534,225	\$1,571,455	\$1,912,388	\$1,866,576	(\$45,812)

FISCAL YEAR 2020
GENERAL FUND
EXPENDITURES

FY19-20 APPROVED BUDGET

GENERAL FUND EXPENDITURES		2017-2018 Amended Budget	2017-2018 Actual Expenditures	2018-2019 Amended Budget	2019-2020 Approved Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
<i>General Government</i>							
10-4130-3104	413-001	Town Council/Plan Comm. Salaries	\$17,300	\$16,053	\$17,300	\$17,300	\$0
10-4130-3101	413-002	Administrative Salaries	\$102,600	\$115,649	\$100,650	\$106,500	\$5,850
10-4130-3201	413-003	Fringe Benefits Payroll Taxes, Health Insurance, and Retirement	\$41,650	\$33,375	\$34,350	\$43,000	\$8,650
10-4130-3504	413-004	Continuing Education	\$5,000	\$3,495	\$5,000	\$5,000	\$0
10-4130-3511	413-007	Shenandoah Co. Tourism Council	\$22,000	\$23,475	\$24,000	\$24,000	\$0
10-4130-3510	413-009	Printing/Binding/Stationary	\$5,225	\$7,012	\$5,500	\$5,500	\$0
10-4130-3501	413-010	Advertising	\$4,000	\$4,959	\$5,000	\$5,000	\$0
10-4130-3506	413-011	Miscellaneous	\$2,200	\$2,345	\$2,500	\$2,500	\$0
10-4130-3520	413-012	VML Insurance incl. worker's comp & gen liab. gen gov't and parks	\$37,000	\$34,098	\$32,000	\$33,600	\$1,600
10-4130-3521	413-013	Town Council Elections	\$0	\$2,185		\$2,500	\$2,500
		General Government Total	\$236,975	\$242,646	\$226,300	\$244,900	\$18,600

FY19-20 APPROVED BUDGET

GENERAL FUND EXPENDITURES		2017-2018	2017-2018	2018-2019	2019-2020	Changes		
New Account	Old Account	Amended Budget	Actual Expenditures	Amended Budget	Approved Budget	\$ Increase (Decrease)		
<i>Financial Administration</i>								
10-4150-3101	415-001		Salaries	\$73,300	\$72,863	\$76,100	\$80,050	\$3,950
10-4150-3102	415-000		Part Time Salaries	\$0	\$2,357	\$1,920	\$2,000	\$80
10-4150-3201	415-002		Fringe Benefits	\$24,050	\$23,844	\$25,900	\$31,200	\$5,300
			Payroll Taxes, Group Insurance, and Retirement					
10-4150-3502	415-003		Attorneys Fees	\$20,000	\$18,306	\$22,000	\$22,000	\$0
10-4150-3503	415-004		Audit Fees	\$10,000	\$9,975	\$10,188	\$11,000	\$812
10-4150-3513	415-005		Utilities (town hall)	\$16,000	\$15,009	\$14,000	\$15,000	\$1,000
10-4150-3301	415-006		Contractual Services	\$14,000	\$13,103	\$16,140	\$16,140	\$0
10-4150-3508	415-007		Newsletter	\$7,200	\$7,508	\$7,200	\$7,800	\$600
10-4150-3509	415-008		Postage	\$4,250	\$3,101	\$4,250	\$4,250	\$0
10-4150-3601	415-010		Office Supplies	\$3,500	\$3,159	\$3,500	\$3,500	\$0
10-4150-3506	415-011		Miscellaneous	\$1,000	\$1,138	\$1,000	\$1,000	\$0
10-4150-3507	415-029		Bank Fees	\$6,000	\$4,962	\$4,500	\$5,200	\$700
			Financial Administration Total	\$179,300	\$175,325	\$186,698	\$199,140	\$12,442

FY19-20 APPROVED BUDGET

GENERAL FUND EXPENDITURES		2017-2018	2017-2018	2018-2019	2019-2020	Changes
New Account	Old Account	Amended Budget	Actual Expenditures	Amended Budget	Approved Budget	\$ Increase (Decrease)
<i>Public Safety</i>						
10-4210-3101	421-001					
			Salaries			
		\$263,500	\$277,582	\$286,000	\$282,000	(\$4,000)
			Additional Officer Salary		\$45,000	\$45,000
10-4210-3102	421-000	\$6,500	\$5,500	\$6,500	\$5,500	(\$1,000)
			Part Time Salaries			
10-4210-3201	421-002	\$82,000	\$83,098	\$87,800	\$91,625	\$3,825
			Fringe Benefits			
			<small>Payroll Taxes, Group Insurance, and Retirement</small>			
			Additional Officer Fringe Benefits		\$23,025	\$23,025
10-4210-3514	421-003	\$3,500	\$3,721	\$7,400	\$7,400	\$0
			Communications / Utilities			
10-4210-3603	421-004	\$4,500	\$7,296	\$5,000	\$5,000	\$0
			Auto Repair			
10-4210-3604	421-005	\$18,000	\$8,351	\$15,000	\$15,000	\$0
			Fuel			
10-4210-3504	421-006	\$8,000	\$5,782	\$8,000	\$9,000	\$1,000
			Continuing Education			
			<small>Includes annual dues for the regional training academy</small>			
10-4210-3602	421-007	\$8,000	\$4,987	\$8,000	\$11,000	\$3,000
			Supplies/ Materials/ Evidence			
10-4210-3521	421-008	\$0	\$0	\$0	\$0	\$0
			Liability Insurance			
10-4210-3512	421-009	\$5,000	\$755	\$5,000	\$5,000	\$0
			Uniforms			
10-4210-3506	421-010	\$2,000	\$895	\$1,500	\$1,000	(\$500)
			Miscellaneous			
10-4210-3531	421-011	\$16,000	\$15,560	\$10,500	\$18,000	\$7,500
			Technology			
10-4210-3301	421-030			\$7,500	\$7,500	\$0
			Contractual Services			
10-4210-3103	421-024	\$6,700	\$4,922	\$6,700	\$6,700	\$0
			DMV Expenditures (overtime and equipment)			
10-4210-3507	421-025	\$0	\$1,063	\$0	\$0	\$0
			Police Donations - Expenditures			

FY19-20 APPROVED BUDGET

GENERAL FUND EXPENDITURES		2017-2018 Amended Budget	2017-2018 Actual Expenditures	2018-2019 Amended Budget	2019-2020 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account					
10-4210-3508	421-026		\$360			
10-4210-	421-027	\$0	\$0	\$0	\$0	\$0
10-4210-	421-028	\$0	\$0	\$0	\$0	\$0
10-4210-3511	421-029	\$0	\$2,000	\$0	\$0	\$0
	Public Safety Total	\$423,700	\$421,871	\$454,900	\$532,750	\$77,850

FY19-20 APPROVED BUDGET

GENERAL FUND EXPENDITURES		2017-2018 Amended Budget	2017-2018 Actual Expenditures	2018-2019 Amended Budget	2019-2020 Approved Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
<i>Public Works</i>							
10-4310-3101	431-001	Salaries	\$140,150	\$130,315	\$137,500	\$142,900	\$5,400
10-4310-3102	431-000	Part Time Salaries	\$6,000	\$2,099	\$6,000	\$6,000	\$0
10-4310-3201	431-002	Fringe Benefits Payroll Taxes, Group Insurance, and Retirement	\$54,300	\$53,155	\$55,800	\$61,725	\$5,925
10-4310-3603	431-003	Mechanical Trucks, Tractors, Mowers	\$5,000	\$6,760	\$6,000	\$6,000	\$0
10-4310-3604	431-004	Fuel Expenses	\$12,000	\$5,256	\$7,500	\$7,500	\$0
10-4310-3605	431-005	Snow Removal	\$2,500	\$0	\$2,500	\$2,500	\$0
10-4310-3513	431-006	Utilities	\$10,500	\$15,898	\$12,000	\$12,000	\$0
10-4310-3515	431-007	Street Lights	\$26,000	\$21,916	\$27,000	\$27,000	\$0
10-4310-3606	431-008	Repairs/Supp. (Gen. Maint.)	\$9,000	\$9,720	\$10,000	\$10,000	\$0
10-4310-3607	431-009	Repairs/Supp. (Town Hall)	\$7,000	\$8,176	\$8,500	\$8,500	\$0
10-4310-3512	431-010	Uniforms	\$3,000	\$1,519	\$3,000	\$3,000	\$0
10-4310-3301	431-011	Contractual	\$4,450	\$0	\$0	\$0	\$0
10-4310-3506	431-012	Miscellaneous	\$1,000	\$245	\$1,000	\$1,000	\$0
10-4310-3505	431-013	Housekeeping (Town Hall)	\$3,000	\$2,768	\$3,000	\$3,000	\$0
		Public Works Total	\$283,900	\$257,829	\$279,800	\$291,125	\$11,325

FY19-20 APPROVED BUDGET

New Account	Old Account	GENERAL FUND EXPENDITURES	2017-2018 Amended Budget	2017-2018 Actual Expenditures	2018-2019 Amended Budget	2019-2020 Approved Budget	Changes \$ Increase (Decrease)
<i>Cultural and Economic Development</i>							
10-4510-3401	451-001	Community Support: Donations Façade Enhancement Grant \$10,000 New Market Area Library \$12,000 Community Center \$5,000 New Market Rebels Baseball \$3,000 Creative Communities Partnership Grant \$2,000	\$27,000	\$25,230	\$27,000	\$32,000	\$5,000
10-4510-3402	451-002	Community Support: Public Safety New Market Fire and Rescue Dept \$40,000 VA Dept of Fire Program Funds \$10,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0
10-4510-3403	451-003	Economic Development	\$5,000	\$4,783	\$5,000	\$5,000	\$0
10-4510-3404	451-004	Town Wide Enhancement Projects	\$10,000	\$10,095	\$10,000	\$10,000	\$0
10-4510-3406	451-006	Marketing and Events	\$9,750	\$9,188	\$15,310	\$32,751	\$17,441
10-4510-3407	451-007	Crossroads Fest Music Series	\$0	\$9,690	\$6,470	\$5,750	(\$720)
10-4510-3408	451-008	Fairway 5K	\$0	\$1,653	\$1,860	\$1,860	\$0
10-4510-3409	451-009	Fireworks Fire Marshal Permit Facilities Agreement			\$8,500	\$10,000	\$1,500
Cultural and Economic Development Total			\$101,750	\$110,640	\$124,140	\$147,361	\$23,221

FY19-20 APPROVED BUDGET

GENERAL FUND EXPENDITURES		2017-2018	2017-2018	2018-2019	2019-2020	Changes	
New Account	Old Account	Amended Budget	Actual Expenditures	Amended Budget	Approved Budget	\$ Increase (Decrease)	
<i>Parks and Recreation</i>							
10-4610-3102	461-001	Pool Salaries	\$25,000	\$17,478	\$25,000	\$25,000	\$0
10-4610-3201	461-002	Fringe Benefits FICA only	\$2,000	\$1,337	\$2,000	\$2,000	\$0
10-4610-3519	461-003	Park Utilities	\$3,000	\$3,310	\$3,250	\$3,500	\$250
10-4610-3516	461-004	Pool Expenses: Utilities	\$6,250	\$6,824	\$7,000	\$7,000	\$0
10-4610-3517	461-005	Pool Expenses: Concessions	\$4,000	\$4,503	\$5,000	\$5,000	\$0
10-4610-3608	461-006	Pool Expenses: Repairs and Supplies	\$5,000	\$7,189	\$5,500	\$5,500	\$0
10-4610-3518	461-007	Pool Expenses: Pool Chemicals	\$2,750	\$3,095	\$3,000	\$4,000	\$1,000
10-4610-3609	461-008	Park Supplies/Maintenance	\$11,500	\$11,977	\$12,200	\$12,200	\$0
10-4610-3604	461-010	Fuel	\$2,600	\$3,114	\$2,100	\$2,100	\$0
10-4610-3506	461-011	Miscellaneous	\$500	\$0	\$500	\$500	\$0
		Parks and Recreation Total	\$62,600	\$58,828	\$65,550	\$66,800	\$1,250

FY19-20 APPROVED BUDGET

GENERAL FUND EXPENDITURES			2017-2018	2017-2018	2018-2019	2019-2020	Changes
New Account	Old Account		Amended Budget	Actual Expenditures	Amended Budget	Approved Budget	\$ Increase (Decrease)
<i>Sanitation</i>							
10-4320-3701	432-003	Waste Collection (contractual) includes North Fork dumpster includes garbage containers	\$62,000	\$53,424	\$62,000	\$68,000	\$6,000
10-4320-3702	432-004	Miscellaneous (fuel surcharge)	\$1,000	\$0	\$1,000	\$1,000	\$0
10-4320-3703	432-005	Landfill Fees includes Maintenance bulk dumpster	\$30,000	\$23,717	\$30,000	\$30,000	\$0
		Sanitation Total	\$93,000	\$77,141	\$93,000	\$99,000	\$6,000

FISCAL YEAR 2020
GENERAL FUND
CAPITAL EXPENDITURES

FY19-20 APPROVED BUDGET

GENERAL FUND EXPENDITURES		2017-2018 Amended Budget	2017-2018 Actual Expenditures	2018-2019 Amended Budget	2019-2020 Approved Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
<i>General Fund Capital Outlay</i>							
10-4960-3801	496-000	Administrative	\$15,000	\$14,597	\$60,000	\$25,000	(\$35,000)
		Town Office Furniture Replacement \$5,000					
		Retail Analysis \$10,000					
		Technology Reserve Fund \$10,000					
10-4960-3802	496-001	Public Works	\$15,000	\$14,432	\$27,000	\$65,000	\$38,000
		Chevrolet 3500 HD Dump Truck \$ 50,000					
		Sidewalk replacement and construction \$15,000					
10-4960-3803	496-002	Public Safety	\$22,000	\$0	\$22,000	\$32,000	\$10,000
		Police Vehicle Purchase (restricted fund) \$22,000					
		In-car computer aided dispatch program \$10,000					
10-4960-3804	496-003	Engineering	\$5,000	\$0	\$25,000	\$90,000	\$65,000
		Sidewalk/trail engineering \$40,000					
		John Sevier Road - Drainage & sidewalk project \$50,000					
10-4960-3805	496-005	Community Park Improvements	\$15,000	\$14,640	\$45,000	\$33,500	(\$11,500)
		Facility Improvements \$13,500					
		Pool Improvement \$10,000					
		Rebel Park Maintenance Fund \$10,000					
10-4960-3806	496-006	Contingency	\$15,000	\$4,464	\$15,000	\$15,000	\$0
		Includes General Gov't and Parks					
10-4960-3812	496-012	Cultural and Economic Development	\$25,000	\$0	\$0	\$25,000	\$25,000
		Branding Study					
10-4960-3813	496-013	Public Safety Carryover	\$0	\$0	\$22,000		(\$22,000)
10-4960-3811	496-011	Community Park Improvements Carryover	\$41,000		\$41,000		(\$41,000)

FY19-20 APPROVED BUDGET

New Account	Old Account	GENERAL FUND EXPENDITURES	2017-2018 Amended Budget	2017-2018 Actual Expenditures	2018-2019 Amended Budget	2019-2020 Approved Budget	Changes \$ Increase (Decrease)
10-4960-3814	496-015	Cultural and Economic Development Carryover		\$4,800	\$25,000		(\$25,000)
10-4960-3815	496-016	Transfer to WS Fund			\$200,000		(\$200,000)
		General Fund Capital Outlay Total	\$153,000	\$52,932	\$482,000	\$285,500	(\$196,500)
		TOTAL GENERAL FUND EXPENDITURES	\$1,534,225	\$1,397,212	\$1,912,388	\$1,866,576	(\$45,812)

FISCAL YEAR 2020
WATER/SEWER FUND
REVENUES

FY19-20 APPROVED BUDGET

WATER/SEWER ENTERPRISE FUND REVENUE			2017-2018 Amended Budget	2017-2018 Actual Revenue	2018-2019 Amended Budget	2019-2020 Approved Budget	Changes \$ Increase (Decrease)
New Account	Old Account						
20-3910-2200	391-000	Water Service Billing	\$650,000	\$602,654	\$645,000	\$815,000	\$170,000
20-3910-2201	391-001	Sewer Service Billing	\$1,098,228	\$1,064,974	\$1,110,000	\$1,110,000	\$0
20-3920-2210	392-000	Water Connection Fees	\$4,000	\$6,000	\$4,000	\$4,000	\$0
20-3920-2211	392-001	Sewer Connection Fees	\$6,000	\$0	\$6,000	\$6,000	\$0
20-3930-2213	393-000	Connect/Reconnect Fees	\$8,000	\$6,242	\$8,000	\$8,000	\$0
20-3970-2215	397-000	Penalties	\$15,000	\$19,925	\$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	\$2,000	\$515	\$1,545	\$1,545	\$0
20-3410-2102	395-002	Capital Reserve Funds	\$150,522		\$141,573		(\$141,573)
20-3960-2101	395-006	Transfer from General Fund	\$0	\$0	\$200,000		(\$200,000)
20-3150-2040	394-000	Interest on Savings	\$600	\$731	\$700	\$700	\$0
		Loan Proceeds				\$3,260,000	\$3,260,000
		Water Tank \$3,000,000					
		Engineering \$60,000					
		Land \$200,000 (Pay back GF)					
TOTAL WATER/SEWER ENTERPRISE FUND REVENUE			\$1,934,350	\$1,701,040	\$2,136,818	\$5,225,245	\$3,088,427

FISCAL YEAR 2020
WATER/SEWER FUND
EXPENDITURES

FY19-20 APPROVED BUDGET

New Account	Old Account	WATER/SEWER ENTERPRISE FUND EXPENSES	2017-2018 Amended Budget	2017-2018 Actual Revenue	2018-2019 Amended Budget	2019-2020 Approved Budget	Changes \$ Increase (Decrease)
<i>Water Department</i>							
20-7100-3101	710-001	Salaries	\$93,200	\$87,106	\$95,200	\$98,300	\$3,100
20-7100-3201	710-002	Fringe Benefits Payroll Taxes, Group Insurance, and Retirement	\$34,650	\$33,381	\$36,500	\$40,700	\$4,200
20-7100-3522	710-003	Well System: Utilities	\$50,000	\$35,383	\$42,000	\$44,300	\$2,300
20-7100-3610	710-004	Well System: Repairs	\$4,500	\$3,887	\$5,000	\$5,000	\$0
20-7100-3523	710-005	Well System: Chemicals Chlorine gas and minimal liquid chlorine	\$1,500	\$1,017	\$2,000	\$2,900	\$900
20-7100-3524	710-006	Water Treatment Plant Utilities	\$46,000	\$40,020	\$42,000	\$42,000	\$0
20-7100-3614	710-007	Water Meters	\$10,000	\$9,957	\$12,000	\$12,000	\$0
20-7100-3611	710-008	Treatment Plant Supplies and Materials	\$12,000	\$6,820	\$10,000	\$10,000	\$0
20-7100-3612	710-009	Distribution System Supplies and Materials Leak repair, valve replacement, hydrant repair	\$15,000	\$17,447	\$21,000	\$21,000	\$0
20-7100-3603	710-010	Vehicle Repairs and Main.	\$3,000	\$3,028	\$3,000	\$3,000	\$0
20-7100-3604	710-011	Fuel	\$4,000	\$2,764	\$4,000	\$4,000	\$0
20-7100-3613	710-012	Water Treatment Plant Repairs and Maint	\$14,000	\$10,158	\$14,000	\$12,000	(\$2,000)
20-7100-3525	710-013	Water Testing (Lab)	\$4,000	\$6,078	\$4,000	\$4,000	\$0
20-7100-3526	710-014	Road Cuts and Repairs	\$7,000	\$7,237	\$10,000	\$10,000	\$0
20-7100-3512	710-015	Uniforms	\$1,000	\$833	\$1,000	\$1,000	\$0

FY19-20 APPROVED BUDGET

WATER/SEWER ENTERPRISE FUND EXPENSES		2017-2018 Amended Budget	2017-2018 Actual Revenue	2018-2019 Amended Budget	2019-2020 Approved Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
20-7100-3301	710-016	Outside Contracted Labor	\$9,000	\$2,586	\$7,500	\$9,000	\$1,500
20-7100-3506	710-017	Miscellaneous	\$1,000	\$913	\$1,000	\$1,000	\$0
20-7100-3527	710-018	Permits and Dues	\$5,500	\$4,218	\$4,000	\$4,000	\$0
20-7100-3615	710-019	Office of drinking water, VRWA, DPOR Filter Modules	\$0	\$0	\$0	\$0	\$0
		Water Department Total	\$315,350	\$272,834	\$314,200	\$324,200	\$10,000

FY19-20 APPROVED BUDGET

WATER/SEWER ENTERPRISE FUND EXPENSES		2017-2018	2017-2018	2018-2019	2019-2020	Changes	
New Account	Old Account	Amended Budget	Actual Revenue	Amended Budget	Approved Budget	\$ Increase (Decrease)	
<i>Sewer Department</i>							
20-7300-3101	730-001	Salaries	\$68,100	\$67,450	\$69,800	\$73,400	\$3,600
20-7300-3201	730-002	Fringe Benefits Payroll Taxes, Group Insurance, and Retirement	\$23,000	\$22,977	\$24,300	\$25,600	\$1,300
20-7300-3528	730-003	Lift Station(s) Utilities (4) lift stations	\$23,100	\$20,170	\$25,000	\$25,000	\$0
20-7300-3529	730-004	North Fork Pump Station Utilities	\$40,000	\$19,972	\$25,000	\$25,000	\$0
20-7300-3616	730-005	Collection System Supplies, Materials and Repairs	\$18,000	\$5,958	\$10,000	\$10,000	\$0
20-7300-3617	730-007	Lift Station(s) Repairs and Supplies	\$3,500	\$5,482	\$3,500	\$3,500	\$0
20-7300-3525	730-010	Water Tests (Lab)	\$700	\$333	\$500	\$250	(\$250)
20-7300-3512	730-012	Uniforms	\$500	\$200	\$500	\$500	\$0
20-7300-3603	730-013	Vehicle Repair & Maint	\$1,600	\$1,976	\$2,000	\$2,000	\$0
20-7300-3604	730-014	Fuel	\$1,500	\$1,631	\$500	\$500	\$0
20-7300-3506	730-015	Miscellaneous	\$500	\$425	\$1,000	\$1,000	\$0
20-7300-3527	730-016	Permits and Dues	\$1,000	\$44	\$500	\$500	\$0
20-7300-3530	730-017	Broadway Treatment Costs	\$344,100	\$323,933	\$395,000	\$486,645	\$91,645
		Sewer Department Total	\$525,600	\$470,551	\$557,600	\$653,895	\$96,295

FY19-20 APPROVED BUDGET

WATER/SEWER ENTERPRISE FUND EXPENSES		2017-2018 Amended Budget	2017-2018 Actual Revenue	2018-2019 Amended Budget	2019-2020 Approved Budget	Changes \$ Increase (Decrease)	
New Account	Old Account						
<i>Water/Sewer Administration</i>							
20-7500-3101	750-001	Salaries	\$141,000	\$137,970	\$140,600	\$148,500	\$7,900
20-7500-3102	750-000	Part Time Salaries	\$0	\$2,357	\$1,920	\$2,000	\$80
20-7500-3201	750-002	Fringe Benefits Payroll Taxes, Group Insurance, Retirement, and Mileage	\$52,100	\$47,663	\$45,700	\$56,350	\$10,650
20-7500-3502	750-003	Attorneys Fee	\$20,000	\$18,306	\$22,000	\$22,000	\$0
20-7500-3503	750-004	Audit Fees	\$10,000	\$9,975	\$10,188	\$11,000	\$812
20-7500-3601	750-005	Office Supplies	\$2,650	\$2,056	\$3,500	\$3,500	\$0
20-7500-3509	750-006	Postage	\$7,000	\$6,566	\$7,000	\$7,000	\$0
20-7500-3520	750-007	VML Insurance includes workman's comp.	\$37,000	\$34,098	\$32,000	\$33,600	\$1,600
20-7500-3504	750-008	Continuing Education	\$3,500	\$3,062	\$3,500	\$3,500	\$0
20-7500-3301	750-009	Contractual Services	\$16,450	\$15,720	\$18,410	\$17,800	(\$610)
20-7500-3506	750-010	Miscellaneous	\$1,000	\$230	\$700	\$700	\$0
20-7500-3507	750-014	Bank Fees	\$6,000	\$4,706	\$4,500	\$5,200	\$700
		Water/Sewer Administration Total	\$296,700	\$282,707	\$290,018	\$311,150	\$21,132

FY19-20 APPROVED BUDGET

New Account	Old Account	WATER/SEWER ENTERPRISE FUND EXPENSES	2017-2018 Amended Budget	2017-2018 Actual Revenue	2018-2019 Amended Budget	2019-2020 Approved Budget	Changes \$ Increase (Decrease)
<i>Water/Sewer Debt Service (Principal & Interest)</i>							
20-7600-3903	760-003	VWSRF (Water Plant) Through October 2021	\$272,500	\$272,386	\$272,500	\$272,500	\$0
20-7600-3905	760-005	VRA Broadway Regional Plant Upgrade Through April 2030	\$167,200	\$167,188	\$167,500	\$167,500	\$0
20-7600-3906	760-006	RLF Force Main/Pump station and I&I Project Through November 2030	\$126,000	\$125,677	\$126,000	\$126,000	\$0
		Water Storage Tank Loan					\$0
		Water/Sewer Debt Service Total	\$565,700	\$565,250	\$566,000	\$566,000	\$0

FISCAL YEAR 2020
WATER/SEWER FUND
CAPITAL EXPENDITURES

FY19-20 APPROVED BUDGET

New Account	Old Account	WATER/SEWER ENTERPRISE FUND EXPENSES	2017-2018 Amended Budget	2017-2018 Actual Revenue	2018-2019 Amended Budget	2019-2020 Approved Budget	Changes \$ Increase (Decrease)
<i>Water/Sewer Capital Outlay</i>							
20-7710-3807	771-000	Water Department	\$96,000	\$62,021	\$101,000	\$3,060,000	\$2,959,000
		Valve/meter/hydrant replacement \$15,000					
		New Water Storage Tank - Engineering/Construction \$3,000,000					
		Water Filter Membrane & Gasket Replacement \$25,000					
		Well SCADA Conversion \$20,000					
20-7710-3808	771-001	Sewer Department	\$50,000	\$42,333	\$20,000	\$30,000	\$10,000
		Collection system improvements \$15,000					
		Pump Station pump rebuild \$15,000					
20-7710-3809	771-006	Civil Engineering	\$10,000	\$0	\$60,000	\$60,000	\$0
		engineering service for water tower					
20-7710-3810	771-007	Water Contingency	\$10,000	\$3,449	\$10,000	\$10,000	\$0
20-7710-3811	771-008	Sewer Contingency	\$10,000	\$616	\$10,000	\$10,000	\$0
20-7710-3812	771-009	W/S Administration	\$0	\$0	\$8,000		(\$8,000)
20-7710-3814	771-011	Infrastructure Improvement Fund	\$0	\$0	\$200,000	\$200,000	\$0
		Water Tower Site Purchase (Payback GF)					
20-7710-3814	771-012	Water Department Carryover	\$55,000	\$55,000	\$0	\$0	\$0
Water/Sewer Capital Outlay Total			\$231,000	\$163,419	\$409,000	\$3,370,000	\$2,961,000
TOTAL WATER/SEWER ENTERPRISE FUND EXPENSES			\$1,934,350	\$1,754,761	\$2,136,818	\$5,225,245	\$3,088,427

APPENDIX 1
TAX AND SERVICE
RATES

APPENDIX 1

Tax and Service Rates

TOWN OF NEW MARKET TAX AND SERVICE RATES

1. Real Estate Tax

- \$.14 per \$100 assessed valuation
- Penalty: 10% after June 5 & Dec. 5 (Sec. 54-2)
- Interest: 10% per annum from July 1 of each year following the year in which the assessment was made. (Sec. 54-2)

2. Tangible Personal Property Tax & Machinery & Tool Tax

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

3. Consumer Utility Tax

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

4. Business, Professional & Occupational Licenses

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

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

5. Alcoholic Beverages

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

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

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

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

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

6. Going out of Business Sale Permit

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

7. Refuse Collection

- \$11.00 monthly for customers not using a dumpster

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

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

9. Meals Tax

- 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 2018
BALANCE SHEET

TOWN OF NEW MARKET
GENERAL FUND
BALANCE SHEET
AS OF JUNE 30, 2018

ASSETS

New Account	Old Account		
		CASH	
10-1000-0001	101-000	CASH ON HAND	\$200.00
10-1000-0007	102-002	CASH - SONABANK	\$101,159.89
10-1000-0008	102-003	CASH - SONABANK MONEY MARKET	\$1,158,601.80
10-1000-0004	104-000	CERTIFICATE OF DEPOSIT	\$135,526.15
10-1000-0005	105-000	MUNC BLDG PERPETUAL FUND	\$99,974.58
10-1000-0006	106-000	PARK SAVINGS ACCOUNT	<u>\$1,515.16</u>
		TOTAL CASH	\$1,496,977.58
		OTHER ASSETS	
10-1000-0011	107-000	TAXES RECEIVABLE	\$213,013.34
10-1000-0012	107-001	ALLOWANCE FOR UNCOLLECT TAXES	(\$12,289.85)
10-1000-0013	115-000	ACCOUNTS RECEIVABLE	\$102,944.46
10-1000-0016	115-001	ALLOWANCE FOR UNCOLLECT TRASH	(\$2,521.82)
10-1000-0018	118-000	PREPAID EXPENSES	<u>\$23,082.63</u>
		TOTAL OTHER ASSETS	\$324,228.76
		TOTAL ASSETS	<u><u>\$1,821,206.34</u></u>

LIABILITIES & SURPLUS / DEFICIT

		LIABILITIES	
10-2000-1001	201-000	ACCOUNTS PAYABLE	\$73,564.86
10-2000-1005	205-002	DEFERRED PROPERTY TAXES	\$207,292.26
10-2000-1021	205-005	MISC PAYROLL WITHHOLDINGS	(\$150.90)
10-2000-1006	205-007	UNEARNED REVENUE - CROSSROADS FEST	\$2,756.20
10-2000-1007	205-008	UNEARNED REVENUE - FAIRWAY 5K	\$2,587.04
10-2000-1008	205-009	UNEARNED REVENUE - PARK EQUIPMENT	\$1,800.00
10-2000-1014	205-000	INSURANCE WITHHOLDING	(\$13.54)
10-2000-1030	211-000	TAXES - OVERPAY	<u>\$358.01</u>
		TOTAL LIABILITIES	\$288,193.93
		SURPLUS / DEFICIT	
10-2000-1050	251-000	GENERAL FUND BALANCE	\$1,433,037.83
10-2000-1051	252-000	RESTRICTED - MUNC BLDG PERPETUAL	<u>\$99,974.58</u>
		TOTAL SURPLUS / DEFICIT	\$1,533,012.41
		TOTAL LIABILITIES AND SURPLUS	<u><u>\$1,821,206.34</u></u>

TOWN OF NEW MARKET
WATER / SEWER ENTERPRISE FUND
BALANCE SHEET
AS OF JUNE 30, 2018

ASSETS

New Account	Old Account		
		CASH	
20-1000-0001	141-000	CASH ON HAND	\$150.00
20-1000-0007	142-002	CASH - SONABANK	\$67,991.98
20-1000-0008	142-003	CASH - SONABANK MONEY MARKET	<u>\$232,060.17</u>
		TOTAL CASH	\$300,202.15
		OTHER ASSETS	
20-1000-0017	147-000	WATER & SEWER RENTS RECEIVABLE	\$249,667.31
20-1000-0014	147-001	ALLOWANCE FOR UNCOLLECT A/R	(\$38,784.77)
20-1000-0013	155-000	ACCOUNTS RECEIVABLE	\$11,224.25
20-1000-0018	158-000	PREPAID EXPENSES	\$18,190.09
20-1000-0022	159-001	BROADWAY WWTP PROJECT	\$2,250,000.00
20-1000-0021	159-002	LAND	\$321,738.83
20-1000-0035	159-000	PIPELINE AND PUMPSTATION	\$5,069,401.34
20-1000-0037	160-000	OFFICE EQUIPMENT	\$43,967.27
20-1000-0041	161-001	WATER & SEWER LINE EQUIPMENT	\$124,626.08
20-1000-0042	161-002	WATER & SEWER LINE EQUIP A/D	(\$98,965.44)
20-1000-0029	161-000	WATER & SEWER LINES	\$5,236,549.80
20-1000-0043	162-001	WELL EQUIPMENT	\$61,017.90
20-1000-0044	162-002	WELL EQUIPMENT A/D	(\$43,087.21)
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	\$2,893,280.84
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	(\$2,152,044.56)
20-1000-0034	167-002	ACCUM DEP - WELL & EQUIP	(\$288,534.13)
20-1000-0032	167-003	ACCUM DEP - WATER TANK	(\$128,722.43)
20-1000-0026	167-004	ACCUM DEP - FILTER PLANT	(\$1,099,480.87)
20-1000-0028	167-005	ACCUM DEP - SEWER DISPOSAL PLT	(\$2,179,552.61)
20-1000-0040	167-006	ACCUM DEP - EQUIPMENT, TRUCKS	(\$79,278.52)
20-1000-0038	167-007	ACCUM DEP - OFFICE EQUIPMENT	(\$38,707.35)
20-1000-0036	167-008	ACCUM DEP - PIPELINE & PUMPSTATION	(\$705,307.87)
20-1000-0023	167-009	ACCUMULATED AMORTIZATION	(\$449,999.97)
20-1000-0100	169-000	DEFERRED OUTFLOW OF RESOURCES	<u>\$45,797.57</u>
		TOTAL OTHER ASSETS	\$13,078,318.32
		TOTAL ASSETS	<u>\$13,378,520.47</u>

TOWN OF NEW MARKET
WATER / SEWER ENTERPRISE FUND
BALANCE SHEET
AS OF JUNE 30, 2018

LIABILITIES & SURPLUS / DEFICIT

New Account	Old Account		
		LIABILITIES	
20-2000-1003	241-003	A/P COMP ABSENSES	\$22,951.34
20-2000-1001	241-000	ACCOUNTS PAYABLE	\$61,947.48
20-2000-1004	242-000	WATER & SEWER DEPOSITS PAYABLE	\$34,146.18
20-2000-1045	248-000	ACCRUED INTEREST PAYABLE	\$25,460.07
20-2000-1042	250-001	LOAN PAYABLE - VRA	\$1,525,000.00
20-2000-1044	250-002	BOND PREMIUM (2009 VRA BOND)	\$101,165.10
20-2000-1043	251-002	2009 REVOLVING LOAN PAYABLE	\$1,570,957.68
20-2000-1040	251-000	LOAN PAYABLE - VRA	\$898,630.66
	253-000	OPEB LIABILITY - GLI	\$22,836.00
20-2000-1046	255-000	VRS NET PENSION LIABILITY	\$151,531.00
20-2000-1047	256-000	DEFERRED INFLOW OF RESOURCES	<u>\$17,942.00</u>
		TOTAL LIABILITIES	\$4,432,567.51
		SURPLUS / DEFICIT	
20-2000-1050	281-000	WATER & SEWER FUND BALANCE	<u>\$8,945,952.96</u>
		TOTAL SURPLUS / DEFICIT	\$8,945,952.96
		TOTAL LIABILITIES AND SURPLUS	<u><u>\$13,378,520.47</u></u>