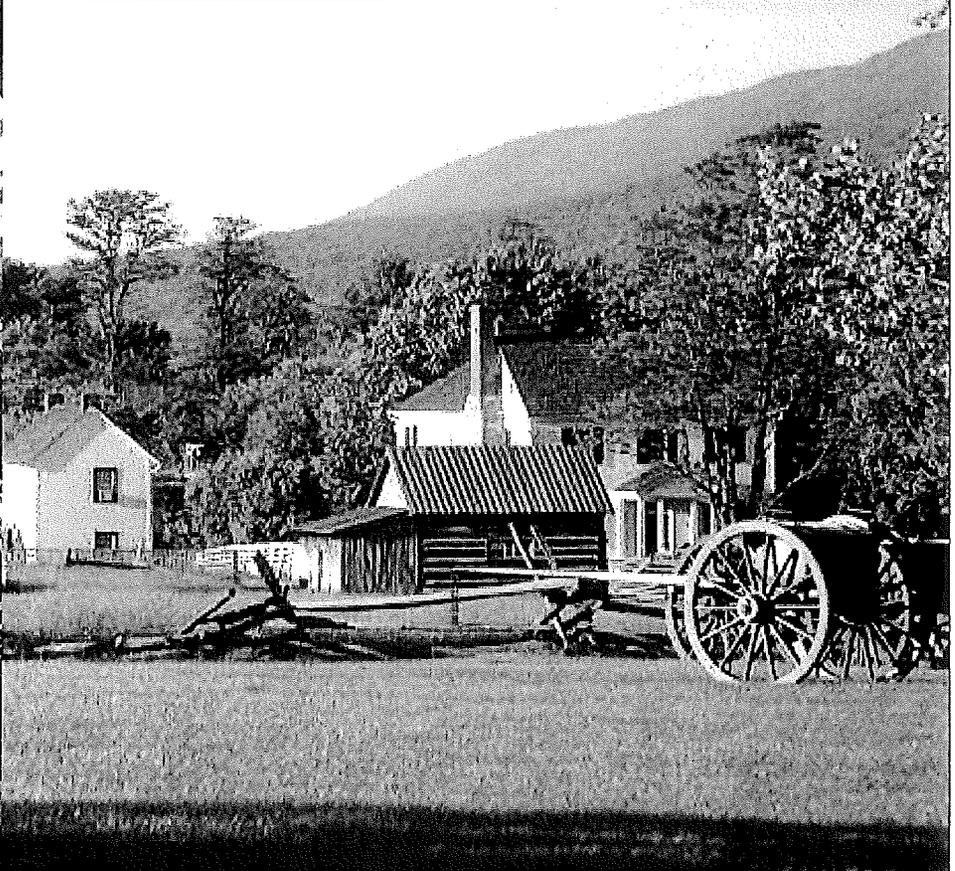
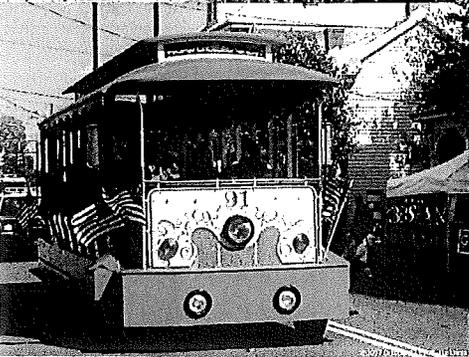


# Town of NEW MARKET VIRGINIA



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

## ORDINANCE NO. 84

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 2013-2014 before July 1<sup>st</sup>, 2013 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 2014 and

WHEREAS, on May 13, 2013, 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

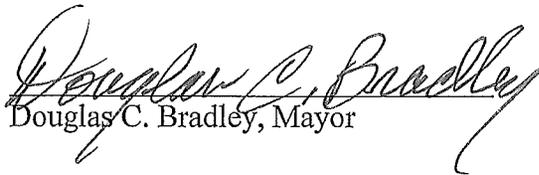
WHEREAS, the Council is of the opinion that the proposed budget should be adopted,

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 2013-2014 is adopted for the period beginning July 1, 2013 and ending June 30, 2014.
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 2013-2014, the Council authorizes the Mayor to borrow funds on behalf of the Town in anticipation of revenues, upon the following terms:
  - A. Any such loan shall become due on or before June 30, 2014
  - 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 2014 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 20<sup>th</sup> day of May 2013.

  
 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, 2013, upon the following vote:

	AYE	NAY	ABSENT	ABSTAIN
Blosser, John H	✓	_____	_____	_____
Comer, Gary D	✓	_____	_____	_____
Harkness, Peg	✓	_____	_____	_____
Litten, C. Eddie	✓	_____	_____	_____
Palmer, Tim	✓	_____	_____	_____
Wymer, Scott	✓	_____	_____	_____
Bradley, Doug*	_____	_____	_____	_____

\*Mayor Bradley votes in the event of a tie

May 20, 2013  
 Date

  
 Jeanne Rinker, Clerk

## BUDGET SUMMARY

### FY 2012-2013

	<i>Operating</i>	<i>Debt Service</i>	<i>Capital Outlay</i>	<i>Total Exp</i>	<i>Total Revenue</i>
<b>General Fund</b>	\$1,303,800	\$0	\$926,500	\$2,230,300	\$2,230,300
<b>Water/Sewer Fund</b>	\$1,036,350	\$631,600	\$91,000	\$1,758,950	\$1,758,950

### FY 2013-2014

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

#### FY 2014 Budget Summary Notes:

The FY 14 budget is approximately 16% less than the previous year's annual budget. This is attributed to a reduction in major general fund capital project expenditures incurred in FY 13.

Operating and maintenance expenditures have increased by 2.2% and 6.6% in the general fund and water sewer fund respectively.

No new debt has been incurred in the FY 14 budget. The general fund remains debt free while the water/sewer enterprise fund has an annual debt repayment of \$631,600.

Capital Outlay General Fund: With the conclusion of both streetscape phase II construction as well as the Shady Lane Drainage Improvement project in FY 13 the general fund capital budget has been significantly reduced from an appropriation in FY 13 of \$926,500 to \$130,000 in FY 14 a decrease in spending of nearly 85%. Both general fund and water sewer fund capital expenditures are delineated within the budget document.

The FY 14 budget proposes a 3.5% increase in water/sewer charges and an increase in the refundable water sewer customer deposit to \$175 per account. No other taxes, fees or levies are proposed to be increased.

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

**FISCAL YEAR 2014  
GENERAL FUND  
REVENUES**

**GENERAL FUND REVENUE**

		<b>2011-2012 Amended Budget</b>	<b>2011-2012 Actual Revenue</b>	<b>2012-2013 Amended Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<b>General Property Taxes</b>						
311-001	Real Estate Tax	\$205,000	\$208,819	\$205,000	\$205,000	\$0
311-002	Personal Property Tax	\$100,000	\$112,853	\$110,000	\$110,000	\$0
319-000	Penalties and Interest	\$3,000	\$4,499	\$3,000	\$3,000	\$0
<b>General Property Taxes Total</b>		<b>\$308,000</b>	<b>\$326,171</b>	<b>\$318,000</b>	<b>\$318,000</b>	<b>\$0</b>
<b>Other Local Taxes</b>						
365-000	Meals Tax	\$280,550	\$288,275	\$350,550	\$350,550	\$0
365-001	Transient Occupancy Tax	\$95,000	\$84,630	\$85,000	\$85,000	\$0
335-013	Bank Stock Tax	\$60,000	\$65,702	\$60,000	\$60,000	\$0
316-000	Utilities Tax	\$102,000	\$102,966	\$102,000	\$102,000	\$0
321-000	Business and Professional	\$50,000	\$51,185	\$50,000	\$50,000	\$0
322-000	Motor Vehicle	\$35,500	\$44,343	\$38,000	\$38,000	\$0
323-000	Cigarette Tax	\$40,000	\$57,475	\$70,000	\$62,000	(\$8,000)
<b>Other Local Taxes Total</b>		<b>\$663,050</b>	<b>\$694,576</b>	<b>\$755,550</b>	<b>\$747,550</b>	<b>(\$8,000)</b>
368-000	<b>Zoning and Subdivision Fees</b>	\$1,500	\$945	\$1,500	\$1,500	\$0
<b>Zoning and Subdivision Fees Total</b>		<b>\$1,500</b>	<b>\$945</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>
<b>Intergovernmental Revenue</b>						
335-004	State Shared Sales Tax	\$115,000	\$119,274	\$115,000	\$115,000	\$0
335-006	Rolling Stock Tax	\$0	\$9	\$0	\$0	\$0
335-014	Police Dept. Assistance	\$42,000	\$42,812	\$42,000	\$42,000	\$0
335-015	Litter Grant	\$0	\$875	\$0	\$0	\$0
335-017	Fire Program Funds	\$7,500	\$8,000	\$7,500	\$7,500	\$0
335-018	TEA-21 Grant	\$677,000	\$833,292	\$570,000	\$0	(\$570,000)
335-019	VDOT Snow Removal Contractual Funds	\$2,000	\$4,350	\$2,000	\$2,000	\$0
335-020	Auto Rental Tax	\$0	\$3,042	\$0	\$0	\$0
335-024	DMV Grant	\$9,000	\$6,061	\$7,000	\$6,000	(\$1,000)
335-026	DMV Grant Carryover	\$3,000	\$3,112	\$3,000	\$3,000	\$0
335-027	Bryne Justice Assistance Grant	\$0	\$500	\$0	\$0	\$0
335-028	Forestry Dept Stimulus Fund	\$20,000	\$28,597	\$0	\$0	\$0
335-030	Revenue Sharing Shady Lane	\$150,000	\$69,444	\$56,750	\$0	(\$56,750)

year to date collections support a decrease in projected income from cigarette tax

GENERAL FUND REVENUE		2011-2012 Amended Budget	2011-2012 Actual Revenue	2012-2013 Amended Budget	2013-2014 Proposed Budget	Changes \$ Increase (Decrease)
335-031	Va Commission for the Arts Support grant	\$0	\$0	\$0	\$1,000	\$1,000
351-021	Local Law Enforcement Blk Grant	\$0	\$1,007	\$0	\$0	\$0
	<b>Intergovernmental Revenue Total</b>	<b>\$1,025,500</b>	<b>\$1,120,375</b>	<b>\$803,250</b>	<b>\$176,500</b>	<b>(\$626,750)</b>
351-001	<b>Fines and Forfeitures</b>	\$40,000	\$37,104	\$40,000	\$40,000	\$0
	<b>Fines and Forfeitures Total</b>	<b>\$40,000</b>	<b>\$37,104</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$0</b>
	<b>Asset Revenue</b>					
361-000	Interest on Savings	\$10,000	\$3,920	\$2,500	\$500	(\$2,000)
361-001	Municipal Bldg Acct. Interest	\$2,200	\$1,393	\$2,200	\$1,000	(\$1,200)
363-000	Miscellaneous Revenue	\$2,500	\$2,750	\$2,500	\$2,500	\$0
363-002	Capital Reserves	\$426,150		\$192,450	\$53,230	(\$139,220)
	<b>Asset Revenue Total</b>	<b>\$440,850</b>	<b>\$8,063</b>	<b>\$199,650</b>	<b>\$57,230</b>	<b>(\$142,420)</b>
351-004	<b>Sanitation</b>					
	Garbage Fees	\$78,500	\$78,391	\$78,500	\$78,500	\$0
	<b>Sanitation Total</b>	<b>\$78,500</b>	<b>\$78,391</b>	<b>\$78,500</b>	<b>\$78,500</b>	<b>\$0</b>
370-001	<b>Miscellaneous (Park)</b>	\$1,500	\$4,838	\$1,500	\$1,500	\$0
	<b>Miscellaneous (Park) Total</b>	<b>\$1,500</b>	<b>\$4,838</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$0</b>
384-000	<b>Pool</b>	\$32,000	\$35,000	\$37,500	\$37,500	\$0
	Pool Parties \$3,000					
	Swimming Pool Admissions \$24,000					
	Swimming Pool Season Passes \$2,500					
	Concession Stand Sales \$8,000					
	<b>Pool Total</b>	<b>\$32,000</b>	<b>\$35,000</b>	<b>\$37,500</b>	<b>\$37,500</b>	<b>\$0</b>

<b>GENERAL FUND REVENUE</b>		<b>2011-2012 Amended Budget</b>	<b>2011-2012 Actual Revenue</b>	<b>2012-2013 Amended Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Changes \$ Increase (Decrease)</b>
390-000	<b>User Fees</b>	\$3,500	\$2,710	\$4,000	\$4,000	\$0
	Shelter Reservations \$4,000					
391-000	4th of July	\$2,500	\$1,800	\$0	\$0	\$0
	<b>User Fees Total</b>	<b>\$6,000</b>	<b>\$4,510</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$0</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>\$2,596,900</b>	<b>\$2,309,973</b>	<b>\$2,239,450</b>	<b>\$1,462,280</b>	<b>(\$777,170)</b>

**FISCAL YEAR 2014  
GENERAL FUND  
EXPENDITURES**

<b>GENERAL FUND EXPENDITURES</b>		<b>2011-2012 Amended Budget</b>	<b>2011-2012 Actual Expenditures</b>	<b>2012-2013 Amended Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>General Government</i>						
413-001	<b>Town Council/Plan Comm. Salaries</b> Mayors Salary \$3,000 Council Salaries \$10,800 Planning Commission Salaries \$3,500	\$17,300	\$15,200	\$17,300	\$17,300	\$0
413-002	<b>Administrative Salaries</b>	\$60,150	\$60,233	\$64,400	\$67,100	\$2,700
413-003	<b>Fringe Benefits</b> Payroll Taxes, Health Insurance, Retirement, and Mileage	\$18,650	\$18,710	\$20,600	\$21,900	\$1,300
413-004	<b>Continuing Education</b>	\$5,500	\$7,610	\$5,500	\$5,500	\$0
413-007	<b>Shenandoah Co. Tourism Council</b>	\$23,750	\$20,851	\$21,250	\$21,250	\$0
413-009	<b>Printing/Binding/Stationary</b>	\$3,450	\$4,487	\$4,400	\$4,400	\$0
413-010	<b>Advertising</b>	\$4,000	\$3,363	\$4,000	\$4,000	\$0
413-011	<b>Miscellaneous</b>	\$2,000	\$2,679	\$2,200	\$2,200	\$0
413-012	<b>VML Insurance</b> incl. worker's comp & gen liab. gen gov't and parks	\$25,000	\$25,886	\$28,250	\$28,250	\$0
413-013	<b>Town Council Elections</b>	\$3,000	\$1,663	\$0	\$0	\$0
	<b>General Government Total</b>	<b>\$162,800</b>	<b>\$160,682</b>	<b>\$167,900</b>	<b>\$171,900</b>	<b>\$4,000</b>

<b>GENERAL FUND EXPENDITURES</b>		<b>2011-2012 Amended Budget</b>	<b>2011-2012 Actual Expenditures</b>	<b>2012-2013 Amended Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Financial Administration</i>						
415-001	<b>Salaries</b>	\$60,825	\$60,969	\$65,100	\$67,600	\$2,500
415-000	<b>Part Time Salaries</b>	\$0	\$0	\$0	\$0	\$0
415-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$19,000	\$18,800	\$21,200	\$22,700	\$1,500
415-003	<b>Attorneys Fees</b>	\$17,000	\$23,758	\$17,000	\$17,000	\$0
415-004	<b>Audit Fees</b>	\$9,000	\$9,000	\$9,000	\$9,300	\$300
415-005	<b>Utilities (town hall)</b>	\$16,000	\$13,886	\$16,000	\$16,000	\$0
415-006	<b>Contractual Services</b> Computer maint \$6,000 Logics Software Licensing \$2,000 Copy Machine Annual Rental \$3,800 Pitney Bowes Meter Rental (postage meter) \$800	\$10,600	\$11,178	\$10,600	\$12,600	\$2,000
415-007	<b>Newsletter</b>	\$6,000	\$6,567	\$6,000	\$6,000	\$0
415-008	<b>Postage</b>	\$4,250	\$2,540	\$4,250	\$4,250	\$0
415-010	<b>Office Supplies</b>	\$3,500	\$2,089	\$3,500	\$3,500	\$0
415-011	<b>Miscellaneous</b>	\$1,000	\$1,223	\$1,000	\$1,000	\$0
<b>Financial Administration Total</b>		<b>\$147,175</b>	<b>\$150,010</b>	<b>\$153,650</b>	<b>\$159,950</b>	<b>\$6,300</b>

<b>GENERAL FUND EXPENDITURES</b>		<b>2011-2012 Amended Budget</b>	<b>2011-2012 Actual Expenditures</b>	<b>2012-2013 Amended Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Public Safety</i>						
421-001	<b>Salaries</b>	\$218,000	\$245,611	\$230,000	\$236,700	\$6,700
421-000	<b>Part Time Salaries</b>	\$6,000	\$5,496	\$6,500	\$6,500	\$0
421-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$74,250	\$75,166	\$78,500	\$83,800	\$5,300
421-003	<b>Communications</b>	\$10,000	\$7,847	\$10,000	\$10,000	\$0
421-004	<b>Auto Repair</b>	\$6,700	\$7,163	\$7,200	\$7,200	\$0
421-005	<b>Fuel</b>	\$20,500	\$14,376	\$22,600	\$22,600	\$0
421-006	<b>Continuing Education</b> Includes annual dues for the regional training academy	\$6,100	\$5,537	\$6,600	\$6,600	\$0
421-007	<b>Supplies/ Materials/ Evidence</b>	\$4,145	\$3,874	\$4,145	\$4,600	\$455
421-008	<b>Liability Insurance</b>	\$1,600	\$1,316	\$1,800	\$1,800	\$0
421-009	<b>Uniforms</b>	\$5,000	\$3,409	\$5,000	\$5,000	\$0
421-010	<b>Miscellaneous</b>	\$1,400	\$1,316	\$1,400	\$1,400	\$0
421-024	<b>DMV Expenditures (overtime and equipment)</b>	\$12,000	\$8,802	\$10,000	\$10,000	\$0
	<b>Public Safety Total</b>	<b>\$365,695</b>	<b>\$379,913</b>	<b>\$383,745</b>	<b>\$396,200</b>	<b>\$12,455</b>

**GENERAL FUND EXPENDITURES**

		<b>2011-2012 Amended Budget</b>	<b>2011-2012 Actual Expenditures</b>	<b>2012-2013 Amended Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Public Works</i>						
431-000	<b>Salaries</b>	\$174,000	\$173,905	\$188,000	\$192,700	\$4,700
431-001	<b>Part Time Salaries</b>	\$6,500	\$2,926	\$6,000	\$6,000	\$0
431-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$65,400	\$66,730	\$73,600	\$78,700	\$5,100
431-003	<b>Mechanical</b> Trucks, Tractors, Mowers	\$2,500	\$3,589	\$3,500	\$5,000	\$1,500
431-004	<b>Fuel Expenses</b>	\$9,100	\$11,248	\$11,000	\$11,500	\$500
431-005	<b>Snow Removal</b>	\$2,500	\$1,175	\$2,500	\$2,500	\$0
431-006	<b>Utilities</b> Phone System (maint.) Maintenance Bldg Utilities	\$7,800	\$8,961	\$7,800	\$8,000	\$200
431-007	<b>Street Lights</b>	\$30,000	\$23,563	\$30,000	\$26,000	(\$4,000)
431-008	<b>Repairs/Supp. (Gen. Maint.)</b>	\$9,000	\$8,658	\$9,000	\$9,000	\$0
431-009	<b>Repairs/Supp. (Town Hall)</b>	\$6,000	\$6,052	\$6,000	\$7,000	\$1,000
431-010	<b>Uniforms</b>	\$2,500	\$2,760	\$2,500	\$3,500	\$1,000
431-011	<b>Contractual</b> Street Sweeping \$2,400 HVAC (Town Hall) \$1,000 Carpet Cleaning (Town Hall) \$800 Pest Control (Town Hall) \$250	\$4,450	\$1,369	\$4,450	\$4,450	\$0
431-012	<b>Miscellaneous</b>	\$1,000	\$781	\$1,000	\$1,000	\$0

Non-Fuel, operating expenses associated with (10) vehicles, (2) tractors and a backhoe.

decrease to reflect historic expense for public street lighting.

**GENERAL FUND EXPENDITURES**

		<u>2011-2012 Amended Budget</u>	<u>2011-2012 Actual Expenditures</u>	<u>2012-2013 Amended Budget</u>	<u>2013-2014 Proposed Budget</u>	<u>Changes \$ Increase (Decrease)</u>
431-013	Housekeeping (Town Hall)	\$3,500	\$3,301	\$3,500	\$3,500	\$0
	<b>Public Works Total</b>	<b>\$324,250</b>	<b>\$315,018</b>	<b>\$348,850</b>	<b>\$358,850</b>	<b>\$10,000</b>

<b>GENERAL FUND EXPENDITURES</b>		<b>2011-2012 Amended Budget</b>	<b>2011-2012 Actual Expenditures</b>	<b>2012-2013 Amended Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Cultural and Economic Development</i>						
451-001	<b>Community Support: Donations</b> Chamber of Commerce \$5,000 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	\$31,000	\$30,966	\$27,000	\$32,000	\$5,000
451-002	<b>Community Support: Public Safety</b> New Market Fire and Rescue Dept \$40,000 VA Dept of Fire Program Funds \$7,500	\$47,500	\$48,000	\$47,500	\$47,500	\$0
451-003	<b>Economic Development</b> Eat, Sleep and Visit Brochures \$2,600 Website \$2,500	\$5,100	\$2,528	\$5,100	\$5,100	\$0
State funded support for Fire Dept						
451-004	<b>Town Wide Enhancement Projects</b>	\$10,000	\$18,160	\$10,000	\$10,000	\$0
451-005	<b>Fireworks Display</b>	\$9,550	\$15,885	\$9,975	\$0	(\$9,975)
451-005	<b>4th of July Event Expenses</b>	\$2,000	\$25	\$0	\$0	\$0
<b>Cultural and Economic Development Total</b>		<b>\$105,150</b>	<b>\$115,564</b>	<b>\$99,575</b>	<b>\$94,600</b>	<b>(\$4,975)</b>

<b>GENERAL FUND EXPENDITURES</b>		<b>2011-2012 Amended Budget</b>	<b>2011-2012 Actual Expenditures</b>	<b>2012-2013 Amended Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Parks and Recreation</i>						
461-001	<b>Pool Salaries</b>	\$25,000	\$22,046	\$25,000	\$25,000	\$0
461-002	<b>Fringe Benefits</b> FICA only	\$2,000	\$1,686	\$2,000	\$2,000	\$0
461-003	<b>Park Utilities</b>	\$3,000	\$1,925	\$3,000	\$3,000	\$0
461-004	<b>Pool Expenses: Utilities</b>	\$3,800	\$5,990	\$3,800	\$4,500	\$700
461-005	<b>Pool Expenses: Concessions</b> Resale Purchases \$6,200 Concession Stand \$430	\$6,630	\$5,863	\$6,630	\$6,630	\$0
461-006	<b>Pool Expenses: Repairs and Supplies</b>	\$5,000	\$5,973	\$5,000	\$5,000	\$0
461-007	<b>Pool Expenses: Pool Chemicals</b>	\$2,500	\$5,471	\$2,750	\$2,750	\$0
461-008	<b>Park Supplies</b>	\$6,100	\$6,029	\$6,100	\$6,100	\$0
461-009	<b>Park Maintenance</b>	\$5,400	\$6,561	\$5,400	\$5,400	\$0
461-010	<b>Fuel</b>	\$2,600	\$2,103	\$2,600	\$2,600	\$0
461-010	<b>Miscellaneous</b>	\$800	\$728	\$800	\$800	\$0
	<b>Parks and Recreation Total</b>	<b>\$62,830</b>	<b>\$64,375</b>	<b>\$63,080</b>	<b>\$63,780</b>	<b>\$700</b>

appropriation  
increased to reflect  
actual utility usage



**GENERAL FUND EXPENDITURES**

		<b>2011-2012 Amended Budget</b>	<b>2011-2012 Actual Expenditures</b>	<b>2012-2013 Amended Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Sanitation</i>						
432-003	<b>Waste Collection (contractual)</b>	\$58,000	\$58,067	\$58,000	\$58,000	\$0
432-004	<b>Miscellaneous (fuel surcharge)</b>	\$1,000	\$0	\$1,000	\$1,000	\$0
432-005	<b>Landfill Fees</b>	\$28,000	\$23,522	\$28,000	\$28,000	\$0
	<b>Sanitation Total</b>	<b>\$87,000</b>	<b>\$81,589</b>	<b>\$87,000</b>	<b>\$87,000</b>	<b>\$0</b>

**FISCAL YEAR 2014  
GENERAL FUND  
CAPITAL EXPENDITURES**

<b>GENERAL FUND EXPENDITURES</b>		<b>2011-2012 Amended Budget</b>	<b>2011-2012 Actual Expenditures</b>	<b>2012-2013 Amended Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>General Fund Capital Expenditures</i>						
496-000	<b>Administrative</b> Financial Software Management Replacement \$21,000 website redevelopment \$15,000	\$25,000	\$25,000	\$13,500	\$36,000	\$22,500
496-001	<b>Public Works</b> Shared 50/50 with Water/Sewer account	\$30,000	\$30,193	\$8,000	\$0	(\$8,000)
496-002	<b>Public Safety</b> vehicle restricted fund \$20,000 Mobile Radar Unit \$8,000	\$36,000	\$31,000	\$29,150	\$28,000	(\$1,150)
496-003	<b>Engineering</b>	\$0	\$0	\$6,000	\$0	(\$6,000)
496-004	<b>TEA-21 Streetscape Improvements Phase II</b>	\$792,000	\$1,070,063	\$720,000	\$0	(\$720,000)
496-005	<b>Community Park Improvements</b> Shelter #1 bathroom remodel \$20,000 Parking Lot sealing \$15,000 Fence Installation park \$8,000	\$116,000	\$117,000	\$0	\$43,000	\$43,000
496-006	<b>Contingency</b> Includes General Gov't and Parks	\$23,000	\$15,607	\$23,000	\$23,000	\$0
496-007	<b>Shady Lane Improvements</b>	\$320,000	\$148,118	\$136,000	\$0	(\$136,000)
496-008	<b>General Fund Transfer-Water/Sewer</b>	\$0	\$0	\$0	\$0	\$0
	<b>General Fund Capital Outlay Total</b>	<b>\$1,342,000</b>	<b>\$1,436,981</b>	<b>\$935,650</b>	<b>\$130,000</b>	<b>(\$805,650)</b>
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$2,596,900</b>	<b>\$2,704,132</b>	<b>\$2,239,450</b>	<b>\$1,462,280</b>	<b>(\$777,170)</b>

**FISCAL YEAR 2014  
WATER/SEWER FUND  
REVENUES**

**WATER/SEWER ENTERPRISE FUND REVENUE**

		<u>2011-2012 Amended Budget</u>	<u>2011-2012 Actual Revenue</u>	<u>2012-2013 Amended Budget</u>	<u>2013-2014 Proposed Budget</u>	<u>Changes \$ Increase (Decrease)</u>
391-000	Water Service Billing	\$695,000	\$600,602	\$696,000	\$720,000	\$24,000
391-001	Sewer Service Billing	\$960,000	\$850,523	\$978,000	\$1,012,000	\$34,000
392-000	Water Connection Fees	\$12,000	\$0	\$6,000	\$6,000	\$0
392-001	Sewer Connection Fees	\$18,000	\$0	\$9,000	\$9,000	\$0
393-000	Connect/Reconnect Fees	\$6,000	\$6,426	\$6,000	\$5,000	(\$1,000)
397-000	Penalties	\$16,000	\$19,656	\$16,000	\$13,000	(\$3,000)
398-000	Inspection Fees	\$0	\$0	\$0	\$0	\$0
395-000	Miscellaneous	\$200	\$4,750	\$200	\$200	\$0
392-002	Meter Charge	\$2,550	\$0	\$1,500	\$1,500	\$0
395-002	Capital Reserve Funds	\$65,650	\$0	\$90,250	\$95,550	\$5,300
394-000	Interest on Savings	\$11,000	\$3,107	\$1,000	\$500	(\$500)
395-006	Capital Transfer from Gen. Fund	\$0	\$0	\$0	\$0	\$0
395-009	2009 Revolving Loan Fund Proceeds	\$0	\$3,376	\$0	\$0	\$0
395-010	2009 Stimulus Funding	\$0	\$0	\$0	\$0	\$0
395-011	Revenue from restricted funds: water storage tank	\$12,000	\$0	\$0	\$0	\$0
395-012	Revenue from restricted funds: regional water study	\$11,000	\$0	\$0	\$0	\$0
396-000	Gain (Loss) on Sale of Property	\$0	-\$19,612	\$0	\$0	\$0
	<b>WATER/SEWER REVENUE TOTAL</b>	<b>\$1,809,400</b>	<b>\$1,468,828</b>	<b>\$1,803,950</b>	<b>\$1,862,750</b>	<b>\$58,800</b>

Includes a 3.5%  
water/sewer rate

**FISCAL YEAR 2014  
WATER/SEWER FUND  
EXPENDITURES**

<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>		<b>2011-2012 Amended Budget</b>	<b>2011-2012 Actual Expenses</b>	<b>2012-2013 Amended Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Water Department</i>						
710-001	<b>Salaries</b>	\$67,000	\$50,782	\$65,000	\$67,900	\$2,900
710-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$23,000	\$17,998	\$24,100	\$26,000	\$1,900
710-003	<b>Well System: Utilities</b>	\$50,000	\$40,350	\$50,000	\$50,000	\$0
710-004	<b>Well System: Repairs</b>	\$3,500	\$3,475	\$4,500	\$4,500	\$0
710-005	<b>Well System: Chemicals</b>	\$1,300	\$677	\$1,300	\$1,300	\$0
710-006	<b>Water Treatment Plant Utilities</b>	\$45,000	\$41,010	\$45,000	\$46,000	\$1,000
710-007	<b>Water Meters</b>	\$8,000	\$9,330	\$8,000	\$8,000	\$0
710-008	<b>Treatment Plant Supplies and Materials</b>	\$8,200	\$8,762	\$8,200	\$10,000	\$1,800
710-009	<b>Distribution System Supplies and Materials</b>	\$10,000	\$11,408	\$10,000	\$12,000	\$2,000
710-010	<b>Vehicle Repairs and Main.</b>	\$2,400	\$2,373	\$2,400	\$3,000	\$600
710-011	<b>Fuel</b>	\$3,500	\$2,521	\$4,200	\$4,000	(\$200)
710-012	<b>Water Treatment Plant Repairs and Maint</b>	\$12,000	\$10,461	\$12,000	\$12,000	\$0
710-013	<b>Water Testing (Lab)</b>	\$3,500	\$3,486	\$4,000	\$4,000	\$0
710-014	<b>Road Cuts and Repairs</b>	\$5,500	\$7,528	\$7,000	\$7,000	\$0
710-015	<b>Uniforms</b>	\$1,500	\$888	\$1,500	\$1,500	\$0

<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>		<b>2011-2012 Amended Budget</b>	<b>2011-2012 Actual Expenses</b>	<b>2012-2013 Amended Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Changes \$ Increase (Decrease)</b>
710-016	<b>Outside Contracted Labor</b>	\$9,000	\$5,591	\$9,000	\$9,000	\$0
710-017	<b>Miscellaneous</b>	\$1,000	\$613	\$1,000	\$1,000	\$0
710-018	<b>Permits and Dues</b>	\$4,200	\$4,365	\$4,200	\$5,500	\$1,300
710-019	<b>Filter Modules</b>	\$0	\$0	\$0	\$55,000	\$55,000
	<b>Water Department Total</b>	<b>\$258,600</b>	<b>\$221,618</b>	<b>\$261,400</b>	<b>\$327,700</b>	<b>\$66,300</b>

Operating costs associated with routine replacement of filter modules at the WTP added as an O&M expenditure in FY 14

<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>		<b>2011-2012 Amended Budget</b>	<b>2011-2012 Actual Expenses</b>	<b>2012-2013 Amended Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Sewer Department</i>						
730-001	<b>Salaries</b>	\$38,000	\$40,296	\$44,800	\$46,100	\$1,300
730-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, and Retirement	\$12,200	\$13,092	\$14,400	\$15,300	\$900
730-003	<b>Lift Station(s) Utilities</b> (4) lift stations	\$23,100	\$18,367	\$23,100	\$23,100	\$0
730-004	<b>North Fork Pump Station Utilities</b>	\$40,000	\$25,979	\$40,000	\$40,000	\$0
730-005	<b>Collection System Supplies, Materials and Repairs</b>	\$18,000	\$13,089	\$18,000	\$18,000	\$0
730-007	<b>Lift Station(s) Repairs and Supplies</b>	\$3,500	\$3,628	\$3,500	\$3,500	\$0
730-010	<b>Water Tests (Lab)</b>	\$3,500	\$111	\$3,500	\$500	(\$3,000)
730-012	<b>Uniforms</b>	\$750	\$556	\$750	\$750	\$0
730-013	<b>Vehicle Repair &amp; Maint</b>	\$1,600	\$1,349	\$1,600	\$1,600	\$0
730-014	<b>Fuel</b>	\$1,700	\$1,902	\$2,000	\$1,500	(\$500)
730-015	<b>Miscellaneous</b>	\$500	\$495	\$500	\$500	\$0
730-016	<b>Permits and Dues</b>	\$1,000	\$345	\$1,000	\$1,000	\$0
730-017	<b>Broadway Treatment Costs</b>	\$400,000	\$287,281	\$328,000	\$320,000	(\$8,000)
	<b>Sewer Department Total</b>	<b>\$543,850</b>	<b>\$406,490</b>	<b>\$481,150</b>	<b>\$471,850</b>	<b>(\$9,300)</b>

Includes est costs for avg daily flow of 375,000 gpd as well as contractual inflationary increase in treatment rate charged by Broadway Jan 2014

<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>		<b>2011-2012 Amended Budget</b>	<b>2011-2012 Actual Expenses</b>	<b>2012-2013 Amended Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Water/Sewer Administration</i>						
750-001	<b>Salaries</b>	\$149,000	\$151,191	\$159,300	\$164,500	\$5,200
750-000	<b>Part Time Salaries</b>	\$0	\$0	\$0	\$0	\$0
750-002	<b>Fringe Benefits</b> Payroll Taxes, Group Insurance, Retirement, and Mileage	\$50,000	\$50,191	\$55,400	\$59,200	\$3,800
750-003	<b>Attorneys Fee</b>	\$17,000	\$23,758	\$17,000	\$17,000	\$0
750-004	<b>Audit Fees</b>	\$9,000	\$9,000	\$9,000	\$9,300	\$300
750-005	<b>Office Supplies</b>	\$2,550	\$1,915	\$2,550	\$2,550	\$0
750-006	<b>Postage</b>	\$6,500	\$5,801	\$6,500	\$6,500	\$0
750-007	<b>VML Insurance</b> includes workman's comp.	\$25,000	\$25,886	\$28,250	\$28,250	\$0
750-008	<b>Continuing Education</b>	\$3,000	\$2,909	\$3,000	\$3,000	\$0
750-009	<b>Contractual Services</b> Computer Maint \$4,000 Logics Software Licensing \$2,000 Neptune hand held meters maint contract \$2,000 USTI (hand held meters software maint.) \$1,300 GIS annual contract \$5,000	\$7,300	\$7,523	\$11,800	\$14,300	\$2,500
750-010	<b>Miscellaneous</b>	\$1,000	\$632	\$1,000	\$1,000	\$0
<b>Water/Sewer Administration Total</b>		<b>\$270,350</b>	<b>\$278,806</b>	<b>\$293,800</b>	<b>\$305,600</b>	<b>\$11,800</b>

<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>		<b>2011-2012 Amended Budget</b>	<b>2011-2012 Actual Expenses</b>	<b>2012-2013 Amended Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Water/Sewer Debt Service (Principal &amp; Interest)</i>						
760-001	<b>W/S Bond 2003 Sun Trust</b>	\$52,300	\$52,279	\$52,300	\$52,300	\$0
760-003	<b>VWSRF (Water Plant)</b>	\$272,500	\$272,386	\$272,500	\$272,500	\$0
760-005	<b>VRA Broadway Regional Plant Upgrade</b>	\$170,700	\$170,700	\$170,700	\$170,700	\$0
760-006	<b>RLF Force Main/Pump station and I&amp;I Project</b>	\$136,100	\$130,885	\$136,100	\$136,100	\$0
	<b>Water/Sewer Debt Service Total</b>	<b>\$631,600</b>	<b>\$626,250</b>	<b>\$631,600</b>	<b>\$631,600</b>	<b>\$0</b>

**FISCAL YEAR 2014  
WATER/SEWER FUND  
CAPITAL EXPENDITURES**

<b>WATER/SEWER ENTERPRISE FUND EXPENSES</b>		<b>2011-2012 Amended Budget</b>	<b>2011-2012 Actual Expenses</b>	<b>2012-2013 Amended Budget</b>	<b>2013-2014 Proposed Budget</b>	<b>Changes \$ Increase (Decrease)</b>
<i>Water/Sewer Capital Outlay</i>						
771-000	<b>Water Department</b> Comprehensive Water Planning \$25,000 Fairway Manor Water Extension \$21,000 Asset mgmt: valve/meter/hydrant replacement \$8,000 Roof replacement Water Treatment Plant \$20,000	\$68,000	\$113,471	\$44,000	\$74,000	\$30,000
771-001	<b>Sewer Department</b> Sinking Fund Inflow and Infiltration \$10,000	\$0	\$0	\$10,000	\$0	(\$10,000)
771-002	<b>Phase 2 I&amp;I Project</b>	\$0	\$0	\$0	\$0	\$0
771-003	<b>Force Main Project</b>	\$0	\$0	\$0	\$0	\$0
771-006	<b>Civil Engineering</b>	\$9,000	\$7,699	\$9,000	\$3,000	(\$6,000)
771-007	<b>Water Contingency</b>	\$14,000	\$15,591	\$59,000	\$14,000	(\$45,000)
771-008	<b>Sewer Contingency</b>	\$14,000	\$8,501	\$14,000	\$14,000	\$0
771-009	<b>W/S Administration</b> Financial Software Replacement \$21,000	\$0	\$0	\$0	\$21,000	\$21,000
	<b>Water/Sewer Capital Outlay Total</b>	<b>\$105,000</b>	<b>\$145,262</b>	<b>\$136,000</b>	<b>\$126,000</b>	<b>(\$10,000)</b>
	<b>TOTAL WATER/SEWER ENTERPRISE FUND EXPENSES</b>	<b>\$1,809,400</b>	<b>\$1,678,426</b>	<b>\$1,803,950</b>	<b>\$1,862,750</b>	<b>\$58,800</b>

Engineering emphasis in FY 14 will focus on long range water supply and distribution planning



**FISCAL YEAR 2012  
BALANCE SHEET**

TOWN OF NEW MARKET  
GENERAL FUND  
BALANCE SHEET  
AS OF JUNE 30, 2012

**ASSETS**

	CASH	
101-000	CASH ON HAND	\$200.00
102-000	CASH - SUNTRUST CHECKING	\$1,264,704.81
104-000	CERTIFICATE OF DEPOSIT	\$130,930.10
105-000	MUNC BLDG PERPETUAL FUND	\$116,678.40
106-000	PARK SAVINGS ACCOUNT	<u>\$1,514.20</u>
	TOTAL CASH	\$1,514,027.51
	 OTHER ASSETS	
107-001	ALLOWANCE FOR UNCOLLECT TAXES	(\$24,960.95)
107-000	TAXES RECEIVABLE	\$182,578.22
115-001	ALLOWANCE FOR UNCOLLECT TRASH	(\$1,043.93)
115-000	ACCOUNTS RECEIVABLE	\$162,324.67
118-000	PREPAID EXPENSES	<u>\$9,069.00</u>
	TOTAL OTHER ASSETS	\$327,967.01
	 <b>TOTAL ASSETS</b>	 <b><u>\$1,841,994.52</u></b>

**LIABILITIES & SURPLUS / DEFICIT**

	LIABILITIES	
201-000	ACCOUNTS PAYABLE	\$122,470.43
205-001	CHILD SUPPORT PAYABLE	\$270.87
205-002	DEFERRED PROPERTY TAXES	\$160,336.02
205-000	INSURANCE WITHHOLDING	(\$141.37)
209-000	RETAINAGE PAYABLE	\$6,757.97
211-000	TAXES - OVERPAY	<u>\$107.88</u>
	TOTAL LIABILITIES	\$289,801.80
	 SURPLUS / DEFICIT	
251-001	ASSIGNED FUND - ADMINISTRATIVE	\$10,000.00
251-002	ASSIGNED FUND - PUBLIC SAFETY	\$25,000.00
251-003	ASSIGNED FUND - POOL REPAIRS	\$116,000.00
251-000	GENERAL FUND BALANCE	\$1,301,192.72
252-000	RESTRICTED - MUNC BLDG PERPETUAL	<u>\$100,000.00</u>
	TOTAL SURPLUS / DEFICIT	\$1,552,192.72
	 <b>TOTAL LIABILITIES AND SURPLUS</b>	 <b><u>\$1,841,994.52</u></b>

TOWN OF NEW MARKET  
WATER / SEWER ENTERPRISE FUND  
BALANCE SHEET  
AS OF JUNE 30, 2012

**ASSETS**

	CASH	
141-000	CASH ON HAND	\$150.00
142-000	CASH - SUNTRUST CHECKING	\$501,157.43
143-000	CASH - BB&T CHECKING	\$39,889.52
	TOTAL CASH	\$541,196.95
	OTHER ASSETS	
147-001	ALLOWANCE FOR UNCOLLECT A/R	(\$19,982.35)
147-000	WATER & SEWER RENTS RECEIVABLE	\$209,692.85
155-000	ACCOUNTS RECEIVABLE	\$7,508.66
158-000	PREPAID EXPENSES	\$3,858.00
159-001	BROADWAY WWTP PROJECT	\$2,185,714.29
159-002	LAND	\$321,738.83
159-003	REGIONAL WATER STUDY	\$10,422.25
159-000	PIPELINE AND PUMPSTATION	\$5,027,035.21
160-000	OFFICE EQUIPMENT	\$31,459.35
161-001	WATER & SEWER LINE EQUIPMENT	\$63,978.66
161-002	WATER & SEWER LINE EQUIP A/D	(\$42,313.76)
161-000	WATER & SEWER LINES	\$5,122,199.43
162-001	WELL EQUIPMENT	\$29,904.00
162-002	WELL EQUIPMENT A/D	(\$29,904.00)
162-000	WELLS & EQUIPMENT	\$534,229.29
163-000	WATER STORAGE TANK	\$141,727.25
164-000	FILTRATION PLANT	\$2,854,362.44
165-000	SEWAGE DISPOSAL PLANT	\$3,276,389.44
166-000	TRUCKS	\$97,268.12
167-001	ACCUM DEP - WATER & SEWER LINE	(\$1,481,138.00)
167-002	ACCUM DEP - WELL & EQUIP	(\$210,653.91)
167-003	ACCUM DEP - WATER TANK	(\$103,629.11)
167-004	ACCUM DEP - FILTER PLANT	(\$761,871.46)
167-005	ACCUM DEP - SEWER DISPOSAL PLT	(\$1,717,721.11)
167-006	ACCUM DEP - EQUIPMENT, TRUCKS	(\$87,333.83)
167-007	ACCUM DEP - OFFICE EQUIPMENT	(\$31,459.35)
167-008	ACCUM DEP - PIPELINE & PUMPSTATION	(\$100,540.70)
168-000	DEBT ISSUE COSTS (2009 VRA LOAN)	\$35,171.66
	TOTAL OTHER ASSETS	\$15,366,112.15
	<b>TOTAL ASSETS</b>	<b><u>\$15,907,309.10</u></b>

TOWN OF NEW MARKET  
WATER / SEWER ENTERPRISE FUND  
BALANCE SHEET  
AS OF JUNE 30, 2012

**LIABILITIES & SURPLUS / DEFICIT**

	LIABILITIES	
241-003	A/P COMP ABSENSES	\$17,322.58
241-000	ACCOUNTS PAYABLE	\$32,243.35
242-001	WATER & SEWER OVERPAYS	\$955.50
242-000	WATER & SEWER DEPOSITS PAYABLE	\$22,060.00
247-000	W/S BOND - 1976 FHA/SUNTRUST	\$116,858.70
248-000	ACCRUED INTEREST PAYABLE	\$41,536.29
250-001	LOAN PAYABLE - VRA	\$2,005,000.00
250-002	BOND PREMIUM (2009 VRA BOND)	\$151,745.10
251-002	2009 REVOLVING LOAN PAYABLE	\$2,325,017.40
251-000	LOAN PAYABLE - VRA	\$2,237,129.41
	TOTAL LIABILITIES	\$6,949,868.33
	 SURPLUS / DEFICIT	
281-000	WATER & SEWER FUND BALANCE	\$8,957,440.77
	TOTAL SURPLUS / DEFICIT	\$8,957,440.77
	 <b>TOTAL LIABILITIES AND SURPLUS</b>	 <b><u>\$15,907,309.10</u></b>

**APPENDIX 1**

**TAX AND SERVICE  
RATES**

# **APPENDIX 1**

## **Tax and Service Rates**

# TOWN OF NEW MARKET TAX AND SERVICE RATES

## 1. Real Estate Tax

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

## 2. Tangible Personal Property Tax & Machinery & Tool Tax

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

## 3. Consumer Utility Tax

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

## 4. Business, Professional & Occupational Licenses

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

-Wholesalers

-A license fee of \$10.00 per annum if gross receipts are \$20,000 or less; a license tax of \$0.05 per \$100.00 of gross receipts if gross receipts are in excess of \$20,000 per annum (Sec. 22-10)

-Direct Sellers (with Sales in excess of \$4,000)

- A license fee of \$10.00 per annum if retail gross receipts are \$10,000 or less or wholesale gross receipts are \$20,000 or less; a license tax of \$0.10 per \$100.00 on retail gross receipts in excess of \$10,000 per annum or \$0.05 per \$100.00 on wholesale receipts in excess of \$20,000 per annum (Sec. 22-10)

-Itinerant Merchant

-\$500.00 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**

- \$9.00 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**

- 4% 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
- \$0.15 per pack

CHANGES APPROVED 7/15/13  
AMENDMENT 1

12. Water Availability Fees

-Connection-Residential, In Town

-Meter Size/Cost:

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

-Connection-Residential, Out-of-Town

-Meter Size/Cost:

- 3/4" or 5/8" / ~~\$9,000~~ \$6,000
- 1" / \$10,200
- 1.5" / \$11,400
- 2" / \$12,600
- 3" / \$13,800
- 4" / \$15,000
- 6" / \$16,200
- 8" / \$17,400

-Connection-Commercial, In Town

-Meter Size/Cost:

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

-Connection-Commercial, Out-of-Town

-Meter Size/Cost:

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

Fees for Multi-Unit Establishments

In Town

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

Out-of-Town

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

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

**13. Sewer Availability Fees**

CHANGES APPROVED 7/15/13  
AMENDMENT 1

-Connection-Residential, In Town

-Meter Size/Cost:

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

-Connection-Residential, Out-of-Town

-Meter Size/Cost:

- 3/4" or 5/8" / ~~\$12,000~~ \$8,000
- 1" / \$13,500
- 1.5" / \$15,000
- 2" / \$16,500
- 3" / \$18,000
- 4" / \$19,500
- 6" / \$21,000
- 8" / \$22,500

-Connection-Commercial, In Town

-Meter Size/Cost:

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

-Connection-Commercial, Out-of-Town

-Meter Size/Cost:

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

Fees for Multi-Unit Establishments

In Town

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

Out-of-Town

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

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

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

**-In Town**

\$175 (Sec.62-34)

**-Out-of-Town**

-\$100.00 (water service only)

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

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

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

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

**16. Water/Sewer Service Rates**

**-Residential**

**Water**

**Sewer**

-First 1700 gal. (minimum charge)

\$9.30

\$28.10

-Over 1700 gal.

\$4.11/1000 gal.

\$13.68/1000 gal.

**-Commercial/Industrial/Institutional**

-First 1700 gal. (minimum charge)

\$9.30

\$28.10

-Over 1700 gal.

\$4.11/1000 gal.

\$13.68/1000 gal.

**Out of Town**

**-Residential**

**Water**

**Sewer**

-First 1700 gal. (minimum charge)

\$16.27

\$49.17

-Over 1700 gal.

\$7.18/1000 gal.

\$23.94/1000 gal.

**-Commercial/Industrial/Institutional**

-First 1700 gal. (minimum charge)

\$16.27

\$49.17

-Over 1700 gal.

\$7.18/1000 gal.

\$23.94/1000 gal.

**Bulk Water Purchases**

-First 1000 gallons or less

-\$26.40

-Over 1000 gallons

-\$13.20 per 1000 gallons

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

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

18. **Copies**

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

**19. Swimming Pool Rates**

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

**20. Shelter Rentals**

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

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

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

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

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

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

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