

ORDINANCE #2026-02
AN ORDINANCE MAKING APPROPRIATIONS AND ADOPTING
THE OPERATING BUDGET FOR THE TOWN OF NEW MARKET
FOR THE FISCAL YEAR ENDING JUNE 30, 2027

SECTION I: BE IT ENACTED by the Mayor and Council of the Town of New Market that, in accordance with the Charter of New Market and the Public laws of Maryland relating to the budget procedure, the several amounts herein specified, or so much thereof as shall be sufficient to accomplish the purposes designated, are hereby appropriated and authorized to be disbursed for salaries, wages, technical and special fees, materials and all other expenses for the Town of New Market, for the fiscal year beginning July 1, 2026, and ending June 30, 2027, which is attached hereto and incorporated herein.

SECTION II: BE IT FURTHER ENACTED that for the coming fiscal year, the tax rate for real property is hereby set at twelve cents (\$0.12) per one hundred (\$100) assessment as certified by Frederick County for real property. The tax rate for operating property of all public utilities and incorporated businesses is set at forty-five (\$0.45) per one hundred dollars (\$100) inventory valuation as certified by the state Department of Assessments and Taxation for operating property and for the personal property of non-incorporated and incorporated businesses at forty-five (\$0.45) per one hundred dollars (\$100) inventory valuation as certified by the State Department of Assessments and Taxation, and the Collector of Taxes is hereby authorized and directed to collect from the owners of all such property within the taxable limits of the Town of New Market these taxes for 2025-2026 at the said rates; this being the amount necessary, in the judgment of the Mayor and Council of New Market, to enable the town government to pay all municipal debts, obligations, and expenses of the Town of New Market which will become due and payable during the fiscal year 2026-2027.

SECTION III: BE IT FURTHER ENACTED that any real property owner who reaches the age of 65 during the 2026-2027 fiscal year is eligible for a \$100 tax refund. This refund will be calculated according to the pro-rated period of property ownership during the 2026-2027 fiscal year. This refund applies to only one owner per property. Refunds will only be disbursed to the property owners or trusts whose trustee has reached the age of 65 years, as certified by the State Department of Assessments & Taxation. Refunds will be disbursed in the name of all property owners or the trusts of properties, regardless of age. This refund is not limited to the number of properties owned. All taxes must be paid in full before the tax refund is disbursed. The application for the rebate must be submitted by June 30, 2027. Corporately held and partnership properties do not qualify for a refund.

SECTION IV: BE IT FURTHER ENACTED that the real property and the public utility taxes provided in Sections II and III shall be due and payable on the first day of July and shall be overdue and in arrears on the first day of the following November. They shall bear interest while in arrears at the rate of one centum for each month or fraction of a month until paid.

SECTION V: BE IT FURTHER ENACTED that the treasurer be required to present a quarterly financial report within forty-five (45) days after the end of the quarters ending September 30, December 31, March 31, and June 30 of each year.

SECTION VI: BE IT FURTHER ENACTED that the fees for all permit applications in the Town of New Market be the same as the present level for the 2026-2027 year, except as amended from time to time.

SECTION VII: BE IT FURTHER ENACTED that a contingency fund in the amount of unappropriated balance be established for use at the discretion of the Mayor and Council for any emergency in the Town, unanticipated expenses, and for the future municipal needs such as land purchase, building purchase, water system, etc. To the extent unused each year, this fund will be allowed to grow annually.

SECTION VIII: AND BE IT FURTHER ENACTED that this ordinance shall take effect on July 1, 2026.

Passed by the Mayor and Council of New Market on _____ day of June 2026. The foregoing ordinance was posted as required by law.

APPROVED this _____ day of June 2026.

ATTEST:

MAYOR & COUNCIL OF NEW MARKET

Michelle Mitchell, Clerk to Council

Winslow F. Burhans, III, Mayor

Kevin DeLany

Nicole Moravy

Michaela Mueller

Kristina Trunnell

Howard Wilson

**Operating Budget for the Town of New Market
For the Fiscal Year Ending June 30, 2027**

Anticipated Revenues

A. Taxes - Local			
1	Local Property Taxes		
a.	<i>Real Property</i>	401,130	
b.	<i>Railroad & Public Utilities</i>	16,300	
c.	<i>Business Corporations (Incorporated)</i>	9,000	
d.	<i>Personal Property (Unincorporated)</i>	350	<i>\$426,780</i>
2	Local Income Tax	640,800	
3	Admission & Amusement Taxes	75,000	
		\$1,142,580	
B. Licenses and Permits			
1	Trader's Licenses	1,300	
2	Town Business Licenses	1,400	
3	New Construction Permit Fees	13,500	
4	Renovation Zoning & HDC Fees	7,000	
5	Façade Grant Application Fees	50	
6	Cable TV Franchise Fees	12,000	
		\$35,250	
C. Intergovernmental			
1	Federal	0	
2	State		
a.	<i>Highway User Revenue (HUR)</i>	125,179	
b.	<i>Capital Grant - State Grants</i>	392,000	
c.	<i>Capital Grant - Project Open Space (POS) Grants</i>	198,600	
d.	<i>DHCD Grants - Façade Improvement Program</i>	75,000	<i>\$790,779</i>
3	County		
a.	<i>County Tax Equity Program</i>	195,151	
b.	<i>Bank Shares</i>	73	<i>\$195,224</i>
		\$986,003	
D. Service charges for Current Services			
1	Zoning & Subdivision Admin Fees	12,000	
		\$12,000	
E. Fines and Forfeitures			
1	School Zone Speed Safety Program	405,000	
		\$405,000	
F. Miscellaneous Revenue			
1	Interest & Dividends	196,000	
2	Credit Card Rewards	400	
3	Rents & Concessions	12,750	
4	Contributions and Donations	0	
		\$209,150	
	Total Anticipated Revenue		\$2,789,983

**Operating Budget for the Town of New Market
For the Fiscal Year Ending June 30, 2027**

Anticipated Expenditures

A. General Government			
1	Executive - Mayoral Salary	3,800	
2	Elections	0	
3	Finance Administration		
a.	Administration Salaries	245,740	
b.	Auditing & Accounting	37,573	\$283,313
4	Legal Council	22,000	
5	Planning & Zoning		
a.	Board of Zoning Appeals	0	
b.	Town Planner	45,089	
c.	Zoning Administrator/Code Enforcement Officer	28,192	\$73,281
6	General Services		
a.	General Maintenance	20,648	
b.	Municipal Utilities	22,080	
c.	Municipal Building Cleaning	20,750	
d.	Municipal Restroom Supplies	300	\$63,778
7	Other General Government		
a.	Age 65+ Rebate	2,500	
b.	Advertising	2,000	
c.	Bank Charge Fees	730	
d.	Conferences & Continuing Education	3,000	
e.	Donations	500	
f.	Dues & Subscriptions	4,900	
g.	Employee Benefits	5,902	
h.	Engineering	44,500	
i.	Grants Administration	24,000	
j.	Insurance	13,730	
k.	Mayoral Expense Account	250	
l.	MML Meetings	200	
m.	Municipal Furniture / Movers	16,400	
n.	Office Supplies, Equipment & Online Services	27,280	
o.	Postage	650	
p.	Social Security & Medicare	19,090	
q.	Telephone/Internet	3,960	
r.	Unemployment Insurance	400	
s.	Workmen's Compensation Insurance	405	\$170,397
8	Capital Improvement Projects (CIP) — General Government	561,556	
	Total General Government		\$1,178,125
B. Public Safety			
1	Police Protection	0	
2	Volunteer Fire Department	8,000	
3	School Zone Speed Safety Program Administration	316,300	
4	Public Safety Engineering & Installation	88,700	
	Total Public Safety		\$413,000
C. Public Works			
1	Highways & Streets and Stormwater Management		
a.	Mowing	37,210	
b.	Snow & Ice Removal	28,090	
c.	Sidewalk Maintenance	4,000	
d.	Stormwater Management (SWM)	2,000	
e.	Street Lighting	6,300	
f.	Street Maintenance	33,485	
g.	Street Signage	8,000	

**Operating Budget for the Town of New Market
For the Fiscal Year Ending June 30, 2027**

Public Works (continued)			
h.	Tree Management	5,000	\$124,085
2	Waste Collection		
a.	Weekly Waste Collection	137,000	
b.	Bulk Waste Collection	1,500	
c.	Town Clean-up	200	\$138,700
3	Other Operating Expenses		
a.	Town Infrastructure Monitoring	25,000	
b.	Maryland Dept of Environment (MDE-MS4) Permits	24,000	
c.	Road/Sidewalk Engineering	16,000	
d.	Project Management	20,000	
e.	Public Works Maintenance	25,000	\$110,000
4	Capital Improvement Projects (CIP) — Public Works	8,552	
	Total Public Works	\$381,337	
D.	Parks and Recreation		
1	Administration	23,049	
2	Salaries	27,040	
3	Maintenance & Cleaning	34,800	
4	Utilities	5,950	
5	Special Events	10,000	\$100,839
6	Capital Improvement Projects (CIP) — Parks & Recreation	287,617	
	Total Parks, Recreation, & Culture	\$388,456	
E.	Economic Development		
1	Economic Development and Main Street Revitalization	27,896	
2	Green Team Initiative	750	
3	New Market Civic Partnership	2,000	
4	Tap Fee Assistance Program	52,511	\$83,157
5	Economic Development Grant Expenditures	75,000	
	Total Economic Development	\$158,157	
	Total Anticipated Expenditures	\$2,519,075	
<u>Operating Budget Totals - Including CIP and SZSSP</u>			
	Total Anticipated Revenues	\$2,789,983	
	Total Anticipated Expenditures	\$2,519,075	
	Unappropriated Reserve (with CIP)	\$270,908	
	Transfer to Savings	-\$270,908	
	Revenue Less Expenses & Transfers	\$0	
<u>Operating Budget Only Totals - no CIP and SZSSP</u>			
	Total Anticipated Revenues	\$1,794,383	
	Total Anticipated Expenditures	\$1,256,350	
	Unappropriated reserve (w/o CIP or SZSSP)	\$538,033	
	<i>Interest & Dividends</i>	-\$196,000	
	Unappropriated Reserve (w/o CIP, SZSSP, and without interest/dividends)	\$342,033	