

TOWN OF JARRATT

APRIL 2019

BUDGET WORKBOOK

FY 2019-2020



TOWN OF JARRATT

108 S. BRAXTON AVENUE, P O BOX 336, JARRATT, VIRGINIA 23867 * PHONE (434) 535-8865 * WWW.JARRATTVA.COM

Description of General Fund Revenues

GENERAL FUND REVENUES

GENERAL FUND

A. General Property Taxes

Real Estate Tax – A tax imposed on the assessed valuation of real estate by the Greensville & Sussex County Commissioner of Revenue as of January 1st of each year. The tax rate is set annually by the Town Council of the Town of Jarratt. Taxes are billed annually and are due by December 5th of each calendar year.

Public Service Corp. Taxes – A tax is imposed on such companies for the gross sales to the consumer in town. Ex. Telephone, Electricity, and Railroad.

Personal Property Tax – A tax imposed on the assessed valuation of personal property; personal property includes cars, vans, trucks, motorcycles, and trailers. Other personal property includes boats, business furniture, and fixtures, campers, signs, computer equipment, vending machines, business tools and boat trailers. Other classifications for personal property are Machinery & Tools, Motor Carriers, and Mobile Homes (mobile homes are taxed at the rate set for real estate). Assessment information is provided by Greensville & Sussex County Commissioner of Revenue and taxes are billed annually. Taxes for personal property are due by December 5th of each calendar year. The Town of Jarratt does not pro-rate personal property taxes and January 1st ownership applies for assessment.

Mobile Home – A tax is imposed on all double wide mobile homes. The tax rate is the same rate as that assessed on Real Estate. The tax rate is set annually by the Jarratt Town Council and is billed annually.

Penalties and Interest – Penalty and Interest are assessed for any tax amounts which remain unpaid at the due date.

B. Local Sales and Use Taxes

Local Sales and Use Taxes – The Commonwealth of Virginia collects retail sales and use taxes annually and distributes these on an allocation basis to localities. The Code of Virginia requires the Virginia Department of Taxation to collect all retail sales and use tax revenues and determine the proper local allocation amounts.

Consumer Utility Tax – This tax is based on the purchase of utility service within the town corporate limits. The tax amount is collected monthly by the utility (ex. – Electric Service Provider) and is due to the Town on or before the last calendar day of the month following the month of reporting.

Business License Tax – It is the policy of the town to impose license taxes for the conduct of business within the town. The tax is a percentage of gross receipts and is due by January 31 each year.

Franchise License Tax – A license tax on telephone, water, heat, light and power companies as defined by the Code of Virginia 58.1-2600 at a rate of ½ of 1% of the gross receipts occurring from sales to the consumer in each county, city, or town.

Motor Vehicle Fee – This fee is formerly referred to as a “Decal Fee” and is imposed on each vehicle or motorcycle within the town. Some exemptions apply for fire personnel. Motor Vehicle fees are included on the personal property bill and are due on December 5.

Bank Franchise Tax – A tax is imposed on the value of shares of stock in any bank located within the town. If such bank has offices located outside corporate limits of the town, taxes shall also be imposed.

Meals Tax – This tax is imposed on each person at a rate determined by the town on any amount paid for meals purchased from any food establishment, whether prepared in such establishment or not, and whether consumed on the premises or not.

C. Permits, Fees & Licenses

Zoning/Special Use Permits – The town has established fees set forth in the town fee schedule for the issuance of zoning permits, special permits, variances, appeals, amendments, and other such matters.

Interest on Investments – Interest income earned on the town’s cash assets at institutions where the town’s funds are deposited or invested.

Rental-General Property – Revenues from this category consist mainly of the rental fees charged for the following: Council Chambers.

D. Charges for Services

Waste Collection & Disposal Charge – The town provides for the collection of refuse and charges rates set forth by the town fee schedule which is approved by the town council.

E. Miscellaneous Revenue

Miscellaneous Revenue – Miscellaneous Revenues result from miscellaneous income, the sale of surplus equipment, grants, and fees charged for insufficient fund checks.

F. Recoveries & Rebates

Recovered Costs – These revenues include: Rebates or Refunds from Town purchases, Reimbursement Payments from DOC Farmers Market, Credit/Debits Card Fees to Customers, and FOIA cost recoveries.

G. Non-Categorical Aid

Non-Categorical Aid – These revenues include Rolling Stock/Motor Carrier Vehicle taxes, Personal Property Tax Reimbursement, and DMV Rental Tax Revenues. The largest of these categories is the reimbursement for Personal Property Taxes which is received from the state annually for the total amount of car tax relief. Pursuant to changes made by the Virginia General Assembly, the Personal Property tax on the first \$20,000.00 of value of your PERSONAL car, motorcycle, and pickup or panel truck under 7,501 pounds, which is a qualifying vehicle, is reduced by the percentage set by the Town Council as authorized in the Town Code.

H. Categorical Aid

Fire Program Fund – Payment received from the Commonwealth of Virginia that is made to localities with fire and rescue agencies to help offset the cost of providing this service.

Recreation Grants – Grant funding for Recreation Programs, including the Virginia Commission for the Arts Grant.

Litter Grants – Grant funding for anti-litter Programs, including new trash cans.

I. Revenue from the Federal Government

Revenue from Federal Gov't – Examples of Federal Government Revenue for the Town are USDA, National Fish & Wildlife, and Law Enforcement Grants.

J. Non-Revenue Receipts

Insurance Recoveries – Payments Received from Insurance Companies for Damages Incurred to Town Property.

General Fund Revenues – Rate Details

DESCRIPTION	2019-2020
New Business Application Fee	\$30.00
Retail Merchant	.08 per \$100 gross
Wholesale Merchant	.05 per \$100 gross
Professional	.08 per \$100 gross
Business/Personal/Repair Service	.08 per \$100 gross
Contractor in Town Corporate Limits	.16 per \$100 gross
Contractor outside Town Corporate Limits	.16 per \$100 gross
Financial Services	.08 per \$100 gross
Gasoline & Fuel Oil Dealer	.08 per \$100 gross
Itinerant Merchant or Peddler	On foot \$225.00, on vehicle \$500.00
Real Estate Broker, Appraiser or Salesman	.08 per \$100 gross

TAX RATES

DESCRIPTOIN	2019-2020
Personal Property Tax	\$1.00/100
Real Estate Tax	.14/100
Mobile Home Tax	\$1.00/100
Sales Tax	5% (1% Town/4%State)
Meals & Beverage Tax	4%
Transient Occupancy Tax	4%

REFUSE RATES

DESCRIPTION	2019 – 2020 RATE
Residential In Town	Included with paid Real Estate Tax Bill
Residential Stony Creek	\$2,010.00 per month
Residential – Extended Pick-up	\$52.00 for 3 months

MISCELLANEOUS

DESCRIPTION	2019 – 2020 RATE
Copy Charges	.50 per sheet – black & white only
Yard Sale Permit – 1 st & 2 nd Sale (Per Address)	Free
Yard Sale Permit – Sale Exceeding two (Per Address)	\$5.00
Golf Cart License Fee	\$25.00

ADMINISTRATION

DESCRIPTION	2019 – 2020 RATE
Zoning Permit/Land Use Fees (per application) Residential Dwelling Unit Zoning Permit – New Construction/Change of Use	\$50.00
Residential Dwelling Unit Zoning Permit – Additions/Accessory	\$35.00
Sign Permit	\$35.00 per sign
Commercial/Non-Residential/Multi-Family Structures Zoning Permit (may also require an additional Site Plan Review and separate fee)	\$100.00
Preliminary Subdivision Plan Submission – Minor (less than 4 lots)*	\$350.00 + \$50.00 per lot
Preliminary Subdivision Plan Submission – Major (4 lots or more)*	\$500.00 + \$75.00 per lot
Final Plan Submission with Survey Record Plants – Minor*	\$300.00 + \$25.00 per lot
Final Plan Submission with Survey Record Plats – Major*	\$300.00 + \$50.00 per lot
Developmental Site Plan Review – Residential Dwelling Unit*	\$300.00 + \$100.00 per dwelling unit
Developmental Site Plan Review – Commercial*/Non-Residential*/Multi-Family Structures* (Based on total square footage of all structures)	\$600.00 (includes first 1,000 sq. ft.) + \$600.00 for each additional 2,300 sq. ft. (pro-rated)
Zoning Variance (plus additional advertising costs**)	\$250.00 + 2 ads
Special Use Permit (plus additional advertising costs**) (may also require an additional Site Plan Review and separate fee)	\$250.00 + 4 ads
Special Use Permit – Home Occupation (plus additional advertising costs**)	\$50.00 + 4 ads
Rezoning (plus additional advertising costs**)	\$250.00 + \$100.00 per acre + 4 ads (pro-rated)
Applicant is responsible for reimbursing the Town for the cost of all required engineering reviews. These are invoiced separately later in the process.	Variable based on Project Scope – Typically, \$350.00 and higher
Advertising costs Paid in full at time of application	\$125.00 minimum per ad (1-4 ads required) **Any additional ad fees will be billed to applicant**

Legislative Summary Description

LEGISLATIVE DEPARTMENT

GENERAL FUND

LEGISLATIVE

Mayor and Council – The government of the Town of Jarratt shall be vested in a mayor and council. The municipal officers of the town consist of a mayor and (6) six council members, each of whom shall be a qualified voter within the town. The mayor shall be elected at large and shall hold office for a (2) two year term, beginning the first day of July following the date of his/her election. A municipal election of a mayor shall be held on the first Tuesday in May. The term of office of the mayor shall expire on the last day of June. The town council members shall be elected at large and shall hold office for (2) two years from the first day of July following the date of their election. A municipal election for town council members shall be held on the first Tuesday in May.

The mayor shall see that the bylaws and ordinances of the town are fully executed and enforced, and shall preside over the meetings of the town council, voting only in case of a tie. The mayor shall see that the duties of the various town officers, agents, and employees are faithfully performed. The town council shall by ordinance fix the time of their stated meetings, and they shall meet at least twice a month. The meetings of the council shall be presided over by the mayor and shall be open to the public.

The Jarratt Town Council meets in regular session on the third Tuesday of each month at 7:00pm in the Town Council chambers located at 108 S. Braxton Avenue, Jarratt, Virginia 23867. The council holds a work session on the first Tuesday of the month in the Town Council chambers.

Mayor and Town Council

Mayor Melanie W. Wilson (2018 – 2020)

Councilwoman Anne Brown (2018 – 2020)

Councilwoman Annie Peavy (2018 – 2020)

Councilwoman Dana Kinsley (2018 – 2020)

Councilman Omar Smith (2018 2020)

Councilwoman Mary Nye (2018 – 2020)

Councilman Roderic Tuell (2018 -2020)

Administration Summary Description

ADMINISTRATION

GENERAL FUND

Mayor

Mayor – The mayor is elected at large in the May elections for a (2) two year term. Upon election, the mayor oversees all functions of the town. The mayor directs all departments of the town concerning management, supervision and expenditures. The mayor is the administrator of the town.

Town Clerk

Town Clerk – The town clerk has charge of all records of the town.

Town Treasurer

Town Treasurer – The treasurer manages town financial affairs. The treasurer shall receive and account for all taxes and income of the town. The treasurer is also responsible for all bonds, notes, and asset records of the town.

Independent Auditor

Annual Audit – The town will utilize a Certified Public Accounting Firm for the performance of annual audit procedures in accordance with Government Auditing standards. The annual audit is conducted in accordance with the town's fiscal year end of June 30th. The firm audits the financial records of the town and prepares statements of governmental activities, business type activities, and each major fund.

Town Attorney

Town Attorney – The town council may appoint a town attorney for a term of (2) two years at the first regular meeting in July. The salary of the town attorney shall be as designated by the council at the regular meeting in July, payable on invoice, and shall be in full compensation for all services rendered the town. The town attorney shall have charge, management, and control of the legal business of the town and its municipal affairs. The town attorney shall serve as the legal advisor to the mayor. The town attorney shall draft bonds, deeds, obligations, contracts, leases, conveyances, agreements, and other legal documents required of him/her by order of the town council. The town attorney shall prosecute all actions brought forth by the town and shall appear, defend and advocate the rights and interests of the town. The town attorney reports to the mayor on status of all cases and matters pending.

Planning and Zoning Summary Description

PLANNING AND COMMUNITY DEVELOPMENT

GENERAL FUND

Planning and Zoning

Planning and Zoning – The planning and zoning administrator shall perform functions relating to zoning, ordinance amendments, code enforcement, subdivision and development review, small areas studies, and both short-term and long-range planning.

Planning and Zoning Commission – The planning and zoning commission consists of (6) six members, all of whom must be residents of the town. Members must be qualified voters of the town of Jarratt. All members of the commission are appointed by council.

Board of Zoning Appeals – The board of zoning appeals consists of (7) seven members, all of whom must be residents of the town. Members are appointed by Council and confirmed by the Circuit Court of the County.