



**TOWN OF BOWLING GREEN
TOWN COUNCIL MEETING**

A G E N D A

**Thursday, June 04, 2026
6:00 PM**

PLEDGE OF ALLEGIANCE:

CALL TO ORDER AND ESTABLISHMENT OF QUORUM:

CONSENT AGENDA:

1. Minutes- May 7

PUBLIC COMMENTS: 3 MINUTES PER INDIVIDUAL

MEMBER COMMENTS:

STAFF REPORTS & PRESENTATIONS:

2. EPA Copper & Lead Regulation Briefing, Daniel Yuan, Truepani
3. Mindful Miles Race Briefing & 2027 Event Request- YMCA & Humbling Experiences, Shericka Twyner & Ceyonna Lewis
4. Stantec- Update on Water Quality & Well Replacement Project, Bryant Mountjoy, Senior Hydrogeologist
5. Bowling Green Police Department
6. Utilities Report, Inboden Environmental Services
7. Public Works Department Monthly Report
8. Finance Director/Treasurer's Report
9. Town Manager's Report

UNFINISHED BUSINESS:

10. FY27 Budget Adoption & Appropriation, India Adams-Jacobs, Town Manager/Clerk
11. Town Code Update- Chapter 3, Taxation, Jeff Gore, Town Attorney

NEW BUSINESS:

INFORMATIONAL ITEMS:

12. Virginia Drinking Water State Revolving Fund (VDWSRF) FY 2025 General Assembly (GA) House Bill 1600 Chapter 725- Item 280 Drinking Water Infrastructure Funding Preliminary Engineering Planning Approval

PUBLIC COMMENTS: 3 MINUTES PER INDIVIDUAL

MEMBER COMMENTS:

CLOSED SESSION:

RECONVENE IN OPEN SESSION:

ACTION FOLLOWING CLOSED MEETING:

ADJOURNMENT:



TOWN OF BOWLING GREEN TOWN COUNCIL MEETING

MINUTES

Thursday, May 07, 2026
4:00 PM

PLEDGE OF ALLEGIANCE:

- Mayor Tina Gambill called the Town Council Meeting to order at 4:00 PM and requested a roll call.
- Councilmember Jeff Voit motioned to allow Councilmember John Chinault to attend the meeting virtually pursuant to the Town's electronic participation policy. Seconded by Councilmember Randy Hageman, Councilmember John Chinault was allowed to attend the meeting virtually.

Councilmembers Present:

Mayor Tina Gambill, Vice-Mayor Valarie Coyle, Councilmember Jean Davis, Councilmember Dan Webb, Councilmember John Chinault, Councilmember David Storke, Councilmember Randy Hageman, Councilmember Jeff Voit

Staff Members Present:

India Adams-Jacobs, Town Manager/Clerk; Jeff Gore, Town Attorney; Justin Cecil, Bowling Green Police Chief; Tomeka Morgan, Interim Town Treasurer; Perry Hickman, Interim Finance Director; Jeffrey Smith, Administrative Assistant/Deputy Clerk

CALL TO ORDER AND ESTABLISHMENT OF QUORUM:

CONSENT AGENDA:

1. Minutes- April 2, 2026
2. Out of Town Connection
3. Special Events Coordinators Approval
4. Cancellation- Town Council Meeting- July 2
 - Town Council reviewed the consent agenda items. A clerical correction was noted to Item 4, clarifying the cancellation date as July 2, 2026.
 - Councilmember David Storke motioned to approve Consent Agenda Items 1–4 and was seconded by Councilmember Jean Davis. The consent agenda was approved unanimously.

PUBLIC COMMENTS: 3 MINUTES PER INDIVIDUAL

- Mike Bhagat, property owner, addressed Council regarding the 301 North Corridor Special Tax District. He stated that, after reviewing information provided by Town staff, he believed some property owners paid more than their fair share following recent assessment changes, while others paid less. He requested that Council consider a revision or adjustment to the 2025 special district tax billing and also asked that taxpayers be informed in advance of significant changes affecting the

district in the future. Mr. Bhagat further stated that his comments were intended to promote fairness and transparency for taxpayers.

MEMBER COMMENTS:

- Councilmember Jean Davis thanked Town Manager India Adams-Jacobs and Town staff for their work in preparing the proposed budget.
- Councilmember Jeff Voit noted the upcoming Clean Sweep event scheduled for May 16.
- Mayor Gambill provided remarks regarding the success of the Mindful Miles event, which brought more than 220 people to Town, many of whom were from outside Caroline County. Mayor Gambill also recognized Dr. Chip Campbell for his long service to the community upon his retirement and congratulated Town Manager India Adams-Jacobs on being named a recipient of the Public Service Champions Award through the National Academy of Public Administration Local Gov 250 initiative.

Public Service Recognition Week Resolution- Mayor Tina Gambill

- Councilmember David Storke motioned to adopt the Public Service Recognition Week Resolution. The motion was seconded by Vice-Mayor Valarie Coyle and carried unanimously by right-hand raise.

STAFF REPORTS & PRESENTATIONS:

5. Bowling Green Police Department Monthly, Chief Cecil
 - Chief Justin Cecil presented the monthly police report and responded to questions from Council regarding an incident referenced in the report and related video footage.
6. Utilities Report, Inboden Environmental Services
 - Town Council received the utilities report. In the absence of the Jaime Silveus, IES operator, the Town Manager offered to follow up on any questions.
 - Councilmember Dan Webb inquired about utility pole replacements on Broaddus Street and the need to ensure removal of secondary poles. The Town Manager advised that staff had begun compiling a list for follow-up with Dominion's new government affairs representative.
7. Public Works Department Monthly Report, Shawn Fortune, DPW
 - Town Council received the Public Works Department monthly report.
8. Finance Director/Treasurer's Report
 - Town Council received the Finance Director/Treasurer's report.
9. Town Manager's Report
 - India Adams-Jacobs, Town Manager, provided updates regarding the Mindful Miles event and thanked Chief Cecil, Officer Ervin, the Caroline County Sheriff's Office, Sheriff Moser, and event partners for assisting with public safety. She also thanked Town staff during Public Service Recognition Week. The Town Manager reported that the preliminary engineering report required by the Virginia Department of Health had been submitted by the May 1 deadline and noted that the Town had recently received a manhole lining demonstration at Courthouse Lane and Ennis Street

that could extend the useful life of that asset by an additional 10 to 15 years. She also introduced Mr. Perry Hickman, who had begun serving as Interim Finance Director.

10. Town Park Playground Replacement Proposal Presentation, India Adams-Jacobs

- Town Manager Adams-Jacobs introduced Mr. Ross Goldbrum of Carolina Recreation to present conceptual options for replacement of the Town playground. Mr. Goldbrum reviewed conditions observed during a site visit and outlined proposed removal and replacement of aging and non-compliant equipment in both the 2–5 and 5–12 age areas, while retaining the existing compliant swing set. He also presented options for new engineered wood fiber surfacing, composite border systems, grading and drainage improvements, and ADA-compliant access features. Council discussed concerns related to shade, including possible shade structure costs; the continued use of a sand play area; alternative interactive and sensory play components; accessibility features such as ADA swing seating and transfer stations; inspection and compliance review following installation; playground layout and use zones; potential fencing considerations due to the adjacent parking lot; scheduling and installation timing; and the use of cooperative procurement through HGAC. Pricing options were presented for Council’s future consideration, with Town staff expected to bring the matter back at a later date.

UNFINISHED BUSINESS:

NEW BUSINESS:

11. Code Enforcement Discussion, Mayor & Town Council

- Mayor Gambill initiated a discussion regarding code enforcement, citing recent fence installations without permits, concerns related to illegal signage, and the Town’s current complaint-driven enforcement process. Council discussed whether staff should engage in more proactive enforcement, the impact of limited staffing resources, public perception of inconsistent enforcement, the need for better communication with new business owners, and the potential usefulness of a complaint form and informational handout. Town Attorney Jeff Gore advised that there is no legal barrier preventing proactive enforcement but noted that complaint-driven enforcement is common among localities and that the issue is primarily one of resource allocation. Council generally expressed support for continuing a complaint-driven approach at this time while improving public information, forms, and guidance for business owners.
- The Town Manager indicated that staff would prepare a code enforcement compliant form and informational flyer for use at Town Hall and online.

12. FY27 Proposed Budget Presentation, Rate Setting and Public Hearing Request, India Adams-Jacobs, Town Manager

- India Adams-Jacobs, Town Manager, presented the proposed FY27 budget, including an overview of the Town’s mission, vision, values, operating principles, major fund categories, the annual budget process, and local impacts from federal and state funding conditions. She reviewed proposed revenues, expenditures, and rate information, noting that most FY27 rates would remain the same as FY26, with exceptions including the updated 301 Special Tax District rate and an increase to solid waste collection. The Town Manager also reviewed the budget timeline and advised that, based on Council direction, legal advertisements for the tax rate and public hearing would need to be placed by the following day to meet the required deadline.

- Councilmember Randy Hageman motioned to authorize advertisement of the proposed FY27 budget, including rate setting and the public hearing request for May 28 at 6:00pm, and was seconded by Vice-Mayor Valarie Coyle. Following a roll-call vote, the motion carried unanimously.
13. Appointment of Interim Town Treasurer, India Adams-Jacobs, Town Manager
- India Adams-Jacobs, Town Manager, presented a resolution to appoint Ms. Morgan as Interim Town Treasurer so that she could be added to the Town's systems and financial accounts and carry out the duties of the office on an interim basis.
 - Councilmember Jeff Voit motioned to appoint the Interim Town Treasurer. The motion was seconded by Councilmember Randy Hageman and carried unanimously by roll-call vote.
14. Appointment of Deputy Zoning Administrator, India Adams-Jacobs
- India Adams-Jacobs, Town Manager, presented a resolution appointing Ms. Darla Odom as Deputy Zoning Administrator. The Town Manager explained that the appointment would delegate authority to assist with code enforcement matters, sign plans, and zoning review in the Town Manager's absence.
 - Councilmember Jeff Voit motioned to appoint the Deputy Zoning Administrator. The motion was seconded by Councilmember Randy Hageman and carried unanimously by roll-call vote.
15. IFB-2026-02 — Sewer Main Replacement Bid Award Approval
- Town Council discussed the proposed sewer main replacement contract, including the location and length of the emergency section, anticipated construction duration, possible traffic management on Main Street, and the need for communication with business owners regarding lane impacts and closures. Staff advised that more detailed traffic control information would be available after the protest period and once the contract was executed.
 - Councilmember Jeff Voit motioned to authorize the Town Manager to execute a contract with Langford Excavating & Utilities LLC in the amount of \$590,978.80 and coordinate with the vendor all necessary details regarding Priority Project Site 1 - MH 124 to MH 128 of IFB-2026-02. The motion was seconded by Councilmember Randy Hageman and carried unanimously by roll-call vote.

INFORMATIONAL ITEMS:

None.

PUBLIC COMMENTS: 3 MINUTES PER INDIVIDUAL

None.

MEMBER COMMENTS:

None.

CLOSED SESSION:

16. I move to go in to closed session pursuant to Virginia Code § 2.2-3711(A)(1), for discussion of performance of specific public officers, to complete the performance evaluation of the Town Manager.

- Councilmember Jeff Voit motioned to enter closed session pursuant to Virginia Code § 2.2-3711(A)(1) for discussion of the performance of specific public officers, specifically to complete the performance evaluation of the Town Manager. The motion was seconded by Councilmember Randy Hageman and carried unanimously by right-hand raise.

RECONVENE IN OPEN SESSION:

- Mayor Tina Gambill reconvened Town Council in open session following certification from each Councilmember stating that only public business matters lawfully exempted from open meeting requirements under Virginia Code § 2.2-3711(A)(1) were discussed in closed session, specifically the performance of the Town Manager.

ACTION FOLLOWING CLOSED MEETING:

- Councilmember Storke motioned to approve a 10% merit-based salary increase, a one-time performance incentive of \$25,000 for securing or being awarded more than \$11 million for the Town, and the three additional adjustments and amendments to the compensation package that were discussed in closed session. The motion was seconded by Councilmember Davis, and carried unanimously by roll-call vote.

ADJOURNMENT:

- Councilmember Randy Hageman motioned to adjourn the meeting. The motion was seconded by Councilmember Jean Davis and carried unanimously. The meeting adjourned at 5:55 PM

Attest:

Mayor: _____
Tina Gambill

Clerk: _____
India Adams-Jacobs, MPA, ICMA-CM

Attachments Referenced During Meeting:



Town Council Memorandum

TO: The Honorable Mayor and Town Council
FROM: Chief J.O.Cecil Bowling Green Police Dept.
COPY: India Adams-Jacobs, Town Manager
SUBJECT: Police Department Monthly Report- May 2026
DATE: May 22, 2026

Police Activity

During the reporting period, the Police Department handled a total of 52 calls for service and continued proactive enforcement and community support efforts throughout the Town.

Enforcement & Investigations

- *4 Arrests / Warrant Services*
- *29 Traffic Summons Issued*
- *16 Traffic Warnings Issued*
- *2 Larceny Investigations*
- *3 Domestic Incidents / Assaults*
- *2 Motor Vehicle Accidents*

Community & Preventative Services

- *9 Assists to Other Agencies*
- *43 Property, Vacation, and Business Checks Conducted*

Department Updates

- *Radar signs have been sent for repair.*
- *Officers completed coverage and provided traffic support for the Town 1K and 5K race events.*
- *Review of Town Code provisions remains ongoing.*
- *Preparation is underway for National Night Out 2026*

UTILITY REPORT



APRIL 2026

Town of Bowling Green, VA

Authored by:

Inboden Environmental Services, Inc.



WATER

Water Quality

The treatment facilities and distribution system maintained compliance with all required sampling.

Bacteriological Analysis:

Location	Date	Result
030 – 4A Jefferson Drive	4/16/2026	Absent
060 – Town Hall	4/16/2026	Absent

Water Treatment

The water treatment plant met the Town’s water demand with a total monthly well yield of 4.098 MG for an average daily production rate of 0.136 MGD.

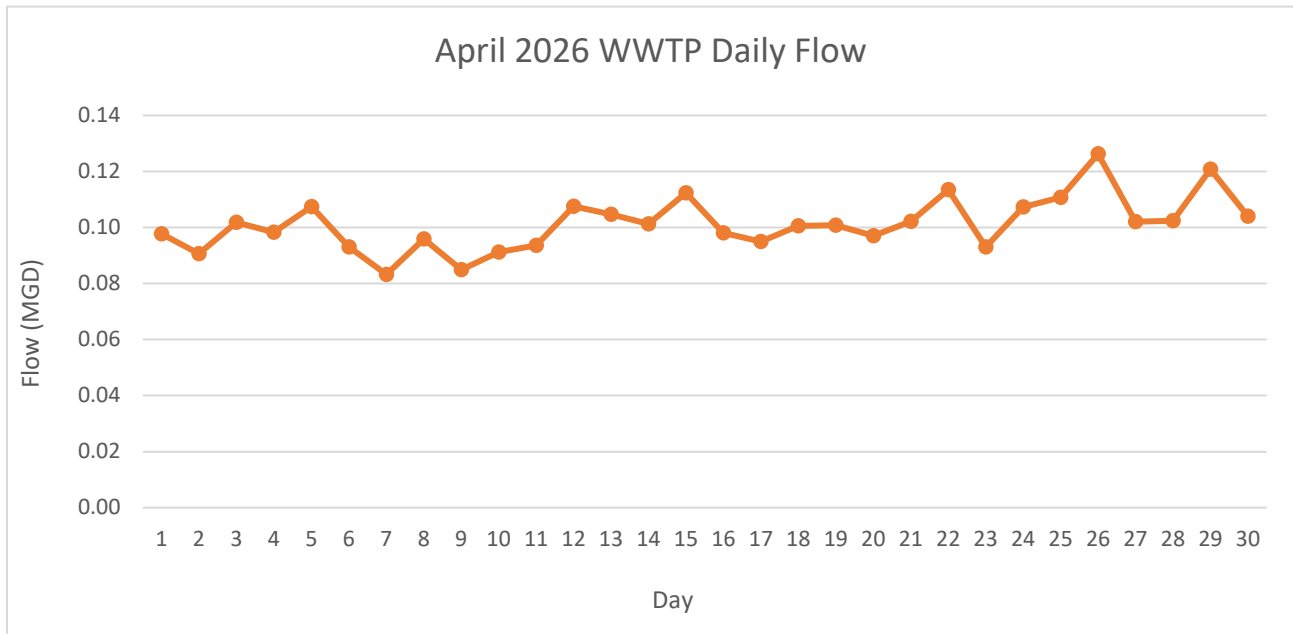
Operational Notes:

- Continuing to dose sodium hypochlorite effectively.
- All state required samples were collected and reported.

WASTEWATER

Wastewater Treatment

The wastewater treatment plant had an average daily flow of 0.101 MGD for a total monthly effluent discharge of 3.037 MG.

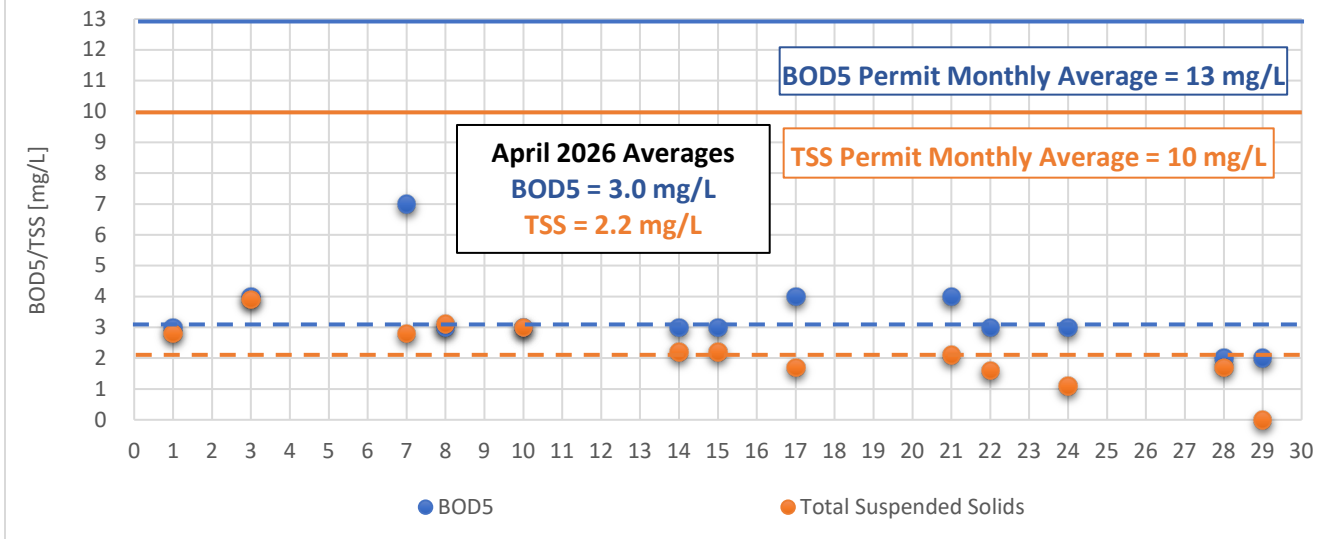


Operational Notes:

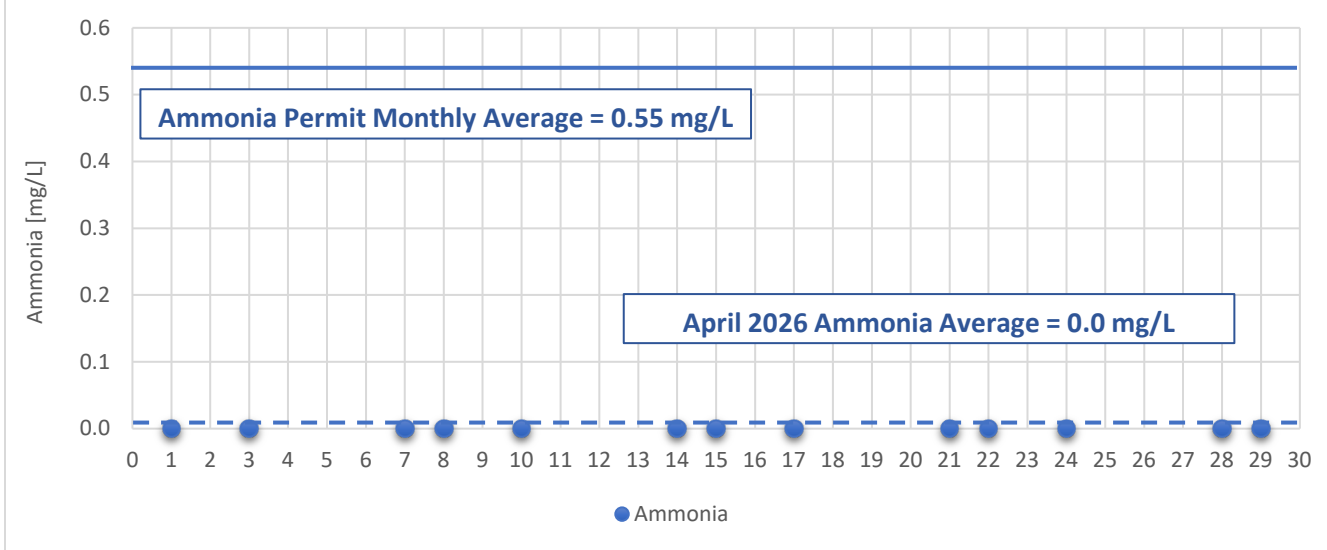
- Provided the town quotes for emergency bearing repair due to imminent failure of the rotor shaft. IES is coordinating with a contractor to schedule the repair as soon as possible.
- Sludge dewatering bag is still in operation and seems to be about half full as of 4/29/2026.

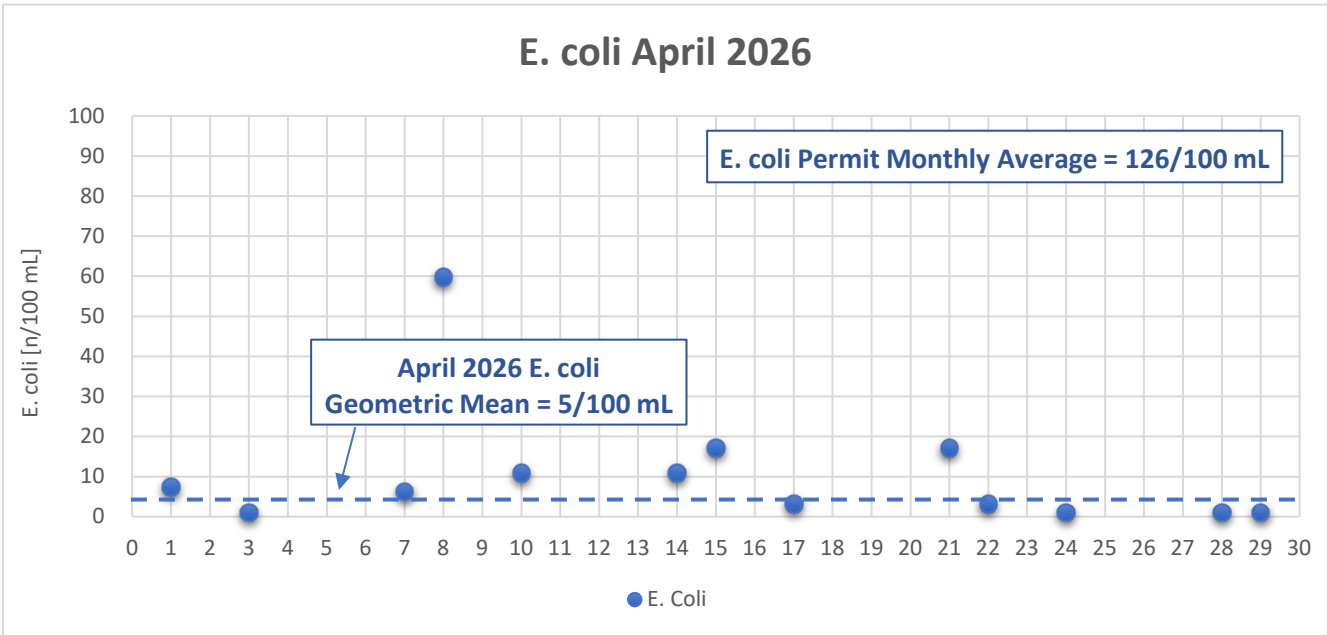
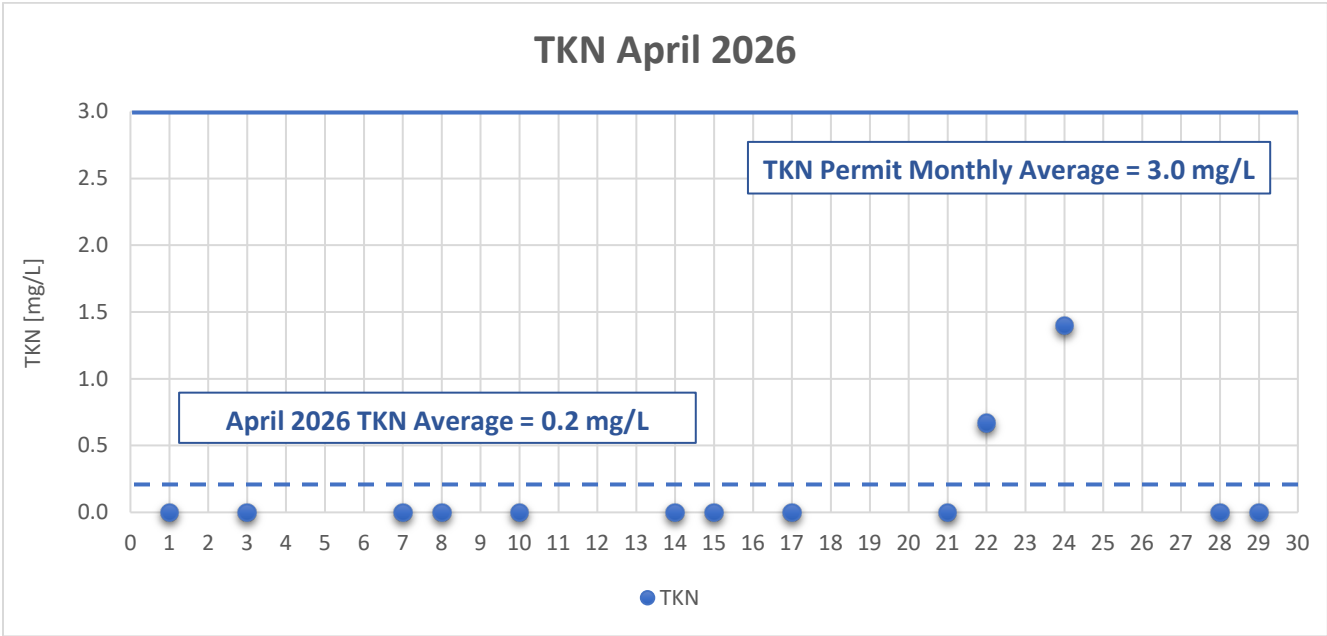
Sample Results:

BOD5/TSS April 2026



Ammonia April 2026





Glossary

Bacteria	E.coli and/or Total Coliform
BOD5	5-day Biochemical Oxygen Demand
CBOD	Carbonaceous Biochemical Oxygen Demand
cfu	colony forming unit
CIP	Capital Improvement Plan or Cast/cleaned-in-place
Cl	Chloride Ion
Cl ₂	Chlorine
CMF	Continuous Membrane Filtration?
D.O.	Dissolved Oxygen
F/M ratio	Food to Microorganism ratio
FOG	Fats, Oil and Grease
GST	Ground Storage Tank
HWTP	Harmony Water Treatment Plant
I&I	Infiltration and Inflow
Inorganic Nitrogen	Nitrate + Nitrite
LS	Lift Station
mg/L	Milligrams per Liter
MGD	Million Gallons Per Day
mL	Milliliters
MLSS	Mixed Liquor Suspended Solids
MLVSS	Mixed Liquor Volatile Suspended Solids
MPN	Most Probable Number -bacteriological well sample
MW	Monitoring Well
N/N	Nitrate/Nitrite
Organic Nitrogen	TKN
P/A	Presence/Absence- bacteriological samples for drinking water
PFAS	polyfluoroalkyl substances
PLC	Programmable Logic Controller
POE	Point of Entry
RAS	Return Activated Sludge
SCADA	Supervisory Control and Data Acquisition
STEP	Septic Tank Effluent Pump
TKN	Total Kjeldahl Nitrogen
TN	Total Nitrogen
TP	Total Phosphorous
TR-6	Copper sequestering chemical for wastewater
TSS	Total Suspended Solids
UV	Ultraviolet Light
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant



TOWN OF BOWLING GREEN TOWN COUNCIL MEETING MONTHLY REPORT / PROJECT UPDATE

AGENDA ITEM:
DATE:
PREPARED BY:

Public Works Department Monthly Report
May 22, 2026
Shawn Fortune

MONTHLY REPORT / PROJECT UPDATE:

Public Works

1. Daily inspections of all Public Works vehicles continued, including checks of oil levels, tires, and lights.
2. Staff prepared the Council chambers and related facilities for the Town Council meeting.
3. Daily playground inspections continued throughout the reporting period.
4. Staff continued weekly collection and disposal of trash from the cans located along Main Street.
5. The Town Hall ballroom dehumidifier was checked daily to ensure that humidity remained near 50 percent.
6. Grass cutting was performed at Town-maintained sites as needed.
7. Staff completed the monthly inspection of fire extinguishers in all Town buildings.
8. Staff completed updates to the Safety Data Sheet (SDS) book for the Wastewater Treatment Plant.
9. Staff painted the designated handicap parking spaces at Town Hall.
10. FOG letters were delivered to businesses in Town by Percy and Shawn Fortune.
11. The bank beside the water area on Chase Street was trimmed to address visibility concerns.
12. Staff assisted Chief Cecil with removing old cabinets and equipment from his building.
13. Staff installed the hanging baskets on Main Street on May 12, 2026.
14. Staff installed banners on Main Street on May 14, 2026.
15. New soap dispensers were installed in the Town Hall restrooms on May 20, 2026.

Utilities

1. The sewer line on Ennis Street was jetted on May 7, 2026, after sewer backups were observed in the manholes. On May 15, 2026, Insituform Technologies performed CCTV inspection of the line and identified a collapse. CCTV inspections were also performed on Chase Street and County Street.
2. All six pump stations continued to receive weekly maintenance to prevent grease buildup on the walls. Floats at all pump stations were cleaned, and the probes at Bowling Green Meadows were cleaned twice during the month.
3. Daily checks of all pump stations continued.

4. Weekly checks of the generators continued.
5. Staff checked the manhole at Sunset daily to confirm that the sewer was flowing properly.
6. Staff marked a total of 24 Miss Utility 811 tickets during the month of May.
7. Daily checks of alarmed water meters continued. Repairs were made as needed when the issue was located on the public side of the meter. Water leak door hangers were delivered to customers when issues were identified on the private side of the meter.
8. Fire hydrant flushing was completed.
9. The sewer line running from Martin Street to Lee Street was jetted on May 11, 2026, after backups were observed in the manholes.
10. On May 19, 2026, staff obtained a pallet of hydrated lime for the Wastewater Treatment Plant and stacked it inside the building adjacent to the influent building.
11. On May 22, 2026, the electric meter base on the booster pump building was replaced. Dominion Power determined that the meter base had burned out. Staff obtained a new meter base from the Dominion office, and the Town electrician installed the replacement.



TO: The Honorable Mayor & Town Council
FROM: Tomeka C. Morgan, Interim Town Treasurer
SUBJECT: May Treasurer's Report
DATE: May 28, 2026

SUMMARY:

During the month of May, the Treasurer's office worked on the following items:

Status of Town Audits

- FY25 Audit
 - Preliminary audit work has begun and is being provided to the auditors
 - Meetings have been scheduled to follow up with the progress of the audit

Southern Software

- Staff continues to assist customers with the PSN payment portal and any questions regarding their bills.
- All Keystone entries have been moved to Southern and we have completely discontinued use.
- EFT processing module for Accounts Payable is 100% completed.

Utility Billing

- Utility Bills for the March/April usage (5/7/26 Bill Date) will be due 6/16/2026
- Utility Bills for the January/February usage (3/7/26 Bill Date) were due 4/16/2026 and any payments not received on or before this due date have incurred late penalties
- Delinquent Cut-Off Notices will be distributed on 6/2/2026 to provide the 10-day notice in accordance with our policies for delinquent usage
- Cut-Offs will occur on 6/15/2026 if delinquent payment is not paid on or before that date

Other Finance Department Operations

(AP, AR, Events, Trash Requests, Business Licenses, Etc.)

- Approximately 75 front desk customers signed in and/or served at the window
- Continuing with ongoing efforts on the days the Town Office is open to the public to answer utility billing and usage questions, concerns, complaints and requests for assistance
- Monthly AP processing – 4 check runs completed (weekly process)
- All Business license applications have been processed



Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Period Ending 5/28/2026

100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
100-011010-0001 REAL CURRENT YEAR TAXES	250,000	0.00	462.67	7,339.27	226,333.55	(23,666.45)	91%	
100-011010-0002 REAL DELINQUENT TAXES	1,500	0.00	0.00	0.00	287.87	(1,212.13)	19%	
100-011011-0001 RT 301 CURRENT YEAR TAXES	31,000	0.00	0.00	4,170.10	58,063.54	27,063.54	187%	
100-011020-0001 RE PUBLIC SERVICE CURRENT YEAR TAXES	3,000	0.00	0.00	545.32	4,960.85	1,960.85	165%	
100-011020-0011 PP PUBLIC SERVICE CURRENT YEAR TAXES	0	0.00	0.00	0.00	3.86	3.86		
100-011030-0001 PERSONAL CURRENT YEAR TAXES	55,000	0.00	672.32	2,361.47	50,635.08	(4,364.92)	92%	
100-011030-0002 PERSONAL DELINQUENT TAXES	1,500	0.00	0.00	0.00	278.30	(1,221.70)	19%	
100-011060-0001 REAL PENALTY	2,000	0.00	52.27	838.71	1,377.03	(622.97)	69%	
100-011060-0002 REAL INTEREST	1,600	0.00	46.27	820.78	1,370.05	(229.95)	86%	
100-011060-0011 PERSONAL PENALTY	0	0.00	21.45	122.26	291.93	291.93		
100-011060-0012 PERSONAL INTEREST	0	0.00	102.95	368.35	730.19	730.19		
100-012010-0001 SALES TAX	52,050	0.00	5,829.42	5,829.42	75,879.97	23,829.97	146%	
100-012020-0001 CONSUMER UTILITY TAX	39,500	0.00	240.50	3,198.19	30,354.42	(9,145.58)	77%	
100-012030-0001 BUSINESS LICENSE	95,000	0.00	875.76	4,258.41	97,113.68	2,113.68	102%	
100-012040-0001 CABLE FRANCHISE FEES	0	0.00	(30.00)	(30.00)	(30.00)	(30.00)		
100-012050-0005 VEHICLE REGISTRATION / LICENCE FEES	15,000	0.00	300.00	1,207.04	15,657.58	657.58	104%	
100-012060-0001 BANK STOCK TAX	428,400	0.00	1,144,800.00	1,144,800.00	1,144,800.00	716,400.00	267%	
100-012070-0001 CIGARETTE TAX	35,000	0.00	3,753.82	3,753.82	35,039.35	39.35	100%	
100-012080-0001 MEALS TAX	375,000	0.00	38,932.42	86,879.22	433,561.90	58,561.90	116%	
100-012100-0001 TRANSIENT OCCUPANCY TAX	3,000	0.00	635.52	1,461.18	6,373.14	3,373.14	212%	
100-013030-0001 ZONING PERMITS/FEES	3,175	0.00	75.00	300.00	5,458.62	2,283.62	172%	

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 2 Of 29

Period Ending 5/28/2026

100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
100-013030-0002 HOME OCCUPATION PERMITS	100	0.00	0.00	0.00	50.00	(50.00)	50%	
100-014010-0001 POLICE/COURT FINES	20,000	0.00	1,712.55	2,944.62	14,059.34	(5,940.66)	70%	
100-014010-0002 RETURNED CHECK FEE	100	0.00	49.38	150.00	425.00	325.00	425%	
100-014010-0003 E SUMMONS FEES **RESTRICTED USE**	1,300	0.00	0.00	0.00	0.00	(1,300.00)		
100-015010-0001 INTEREST EARNED	25,000	0.00	0.00	0.00	28,359.33	3,359.33	113%	
100-015020-0001 CABLE PROPERTY RENTAL	14,000	0.00	0.00	0.00	14,000.00	0.00	100%	
100-015020-0002 TOWN HALL RENTALS	18,000	0.00	1,125.00	3,433.50	25,321.50	7,321.50	141%	
100-015020-0005 TOWN HALL ACTIVITY FEES	500	0.00	0.00	0.00	150.00	(350.00)	30%	
100-016010-0001 INTERGOV SERVICE AGREEMENT (FT. WALKER)	50,000	0.00	0.00	0.00	5,622.82	(44,377.18)	11%	
100-016099-0003 TRASH REVENUE	110,000	0.00	5,611.62	15,209.87	83,294.16	(26,705.84)	76%	
100-016099-0006 PENALTY FEES	0	0.00	0.00	0.00	3.30	3.30		
100-018900-0060 SALE OF SURPLUS EQUIP/FURN	0	0.00	0.00	0.00	3,000.00	3,000.00		
100-018900-0800 REIMBURSEMENT/RESTITUTION	0	0.00	0.00	0.00	576.35	576.35		
100-018900-0900 MISCELLANEOUS	0	0.00	352.65	352.65	352.65	352.65		
100-018950-0001 UNCLAIMED PROPERTY	0	0.00	0.00	0.00	2,104.80	2,104.80		
100-020108-0001 ROLLING STOCK TAX	0	0.00	0.00	0.00	2.97	2.97		
100-020109-0001 VA 599 POLICE FUNDING	16,000	0.00	0.00	0.00	22,887.00	6,887.00	143%	
100-020110-0001 PPTRA REIMBURSEMENT-STATE	21,908	0.00	0.00	0.00	21,907.50	(0.50)	100%	
100-020111-0001 COMMUNICATIONS TAX	28,900	0.00	0.00	2,139.01	21,453.93	(7,446.07)	74%	
100-040407-0001 LITTER GRANT	1,596	0.00	0.00	0.00	1,658.56	62.56	104%	
100-040407-0100 GF GRANT PROCEEDS	4,000	0.00	0.00	0.00	4,000.00	0.00	100%	
100-040412-0001 VIRGINIA FIRE	15,000	0.00	0.00	0.00	0.00	(15,000.00)		

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 3 Of 29

Period Ending 5/28/2026

100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
PROGRAMS								
100-041050-0002 USE OF FUND BALANCE	113,062	0.00	0.00	0.00	0.00	(113,061.71)		
100-041050-0500 TRANSFER IN FROM WATER FUND	4,315	0.00	0.00	0.00	0.00	(4,314.55)		
100-041050-0520 TRANSFER IN FROM SEWER FUND	8,201	0.00	0.00	0.00	0.00	(8,201.42)		
Revenues Totals:	1,843,707	0.00	1,205,621.57	1,292,453.19	2,437,770.12	594,063.44	132%	

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 4 Of 29

Period Ending 5/28/2026

100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Expenses								
100-011010-0003 REAL TAX REFUNDS	0	0.00	0.00	0.00	1,213.16	(1,213.16)		
Totals:	0	0.00	0.00	0.00	1,213.16	(1,213.16)		
100-012110-1101 SALARIES	118,928	0.00	34,701.85	44,403.70	138,340.22	(19,412.22)	116%	
100-012110-1150 PT Salaries and Wages	56,176	0.00	7,350.00	7,350.00	15,400.00	40,776.46	27%	
100-012110-2100 FICA	9,098	0.00	2,650.85	3,389.20	11,433.74	(2,335.29)	126%	
100-012110-2210 VRS	16,764	0.00	735.12	2,205.36	14,702.33	2,061.93	88%	
100-012110-2220 457 PLAN	135	0.00	105.21	315.63	2,042.40	(1,907.33)	1512%	
100-012110-2300 HEALTH PLAN	0	0.00	293.80	869.42	1,445.04	(1,445.04)		
100-012110-2400 GROUP LIFE	1,551	0.00	60.28	180.84	1,205.60	345.07	78%	
100-012110-2500 DISABILITY INSURANCE - VML	380	0.00	0.00	0.00	0.00	380.00		
100-012110-3000 TOWN MANAGER EXPENSES	4,500	0.00	0.00	0.00	216.68	4,283.32	5%	
100-012110-3050 MAYOR EXPENSES	1,500	0.00	100.00	1,099.37	1,154.27	345.73	77%	
100-012110-3100 CONTINGENCY	31,556	0.00	0.00	0.00	0.00	31,555.88		
100-012110-3140 CONTRACTED SERVICES	600	0.00	0.00	0.00	26,930.26	(26,330.26)	4488%	
100-012110-3141 CONTRACTED SERVICES - COMMUNITY DEVELOPMENT	0	0.00	1,554.00	3,845.01	14,623.94	(14,623.94)		
100-012110-3142 CONTRACTED SERVICES - LAND USE	0	0.00	5,580.00	5,580.00	36,991.81	(36,991.81)		
100-012110-3150 PROFESSIONAL SERVICES - LEGAL	55,000	0.00	0.00	3,500.00	33,075.94	21,924.06	60%	
100-012110-3152 WEB BASED SERVICES	15,000	0.00	0.00	0.00	7,720.27	7,279.73	51%	
100-012110-3600 ADVERTISING	3,000	0.00	0.00	0.00	2,864.03	135.97	95%	
100-012110-3700 ZONING FEES	0	0.00	0.00	0.00	2,500.00	(2,500.00)		
100-012110-5250 TELECOMMUNICATIONS	3,000	0.00	0.00	0.00	2,043.26	956.74	68%	
100-012110-5300 TOWN INSURANCE-GENERAL FUND	30,000	0.00	0.00	0.00	18,422.88	11,577.12	61%	

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 5 Of 29

Period Ending 5/28/2026

100 GENERAL FUND									
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
100-012110-5545 CONFRENCE EXPENSES/TRAINING EXPENSE	6,000	0.00	0.00	0.00	3,709.70	2,290.30	62%		
100-012110-5810 MEMBERSHIP DUES	1,500	0.00	0.00	0.00	2,049.27	(549.27)	137%		
100-012110-5840 MISCELLANEOUS	3,000	0.00	0.00	1,000.00	1,585.60	1,414.40	53%		
100-012110-6001 OFFICE/MEETING SUPPLIES & PRINTING	3,500	0.00	0.00	24.22	4,572.13	(1,072.13)	131%		
100-012110-6023 PUBLIC RELATIONS	1,500	0.00	0.00	0.00	965.29	534.71	64%		
100-012110-6024 INFORMATION & TECHNOLOGY SECURITY UPGRADES	25,000	0.00	0.00	754.90	24,901.53	98.47	100%		
COUNCIL AND TOWN ADMINISTRATION Totals:	387,689	0.00	53,131.11	74,517.65	368,896.19	18,792.60	95%		
100-012410-1101 SALARIES/WAGES	147,409	0.00	8,388.34	16,432.64	92,684.64	54,724.36	63%		
100-012410-1200 PT SALARY AND WAGES	36,066	0.00	4,575.75	6,400.75	20,410.98	15,655.02	57%		
100-012410-2100 FICA	14,059	0.00	983.31	1,729.87	10,454.37	3,604.63	74%		
100-012410-2210 VRS	20,652	0.00	627.02	1,881.06	12,540.40	8,111.60	61%		
100-012410-2220 457 PLAN	0	0.00	74.00	222.00	666.00	(666.00)			
100-012410-2300 HEALTH PLAN	26,257	0.00	673.47	2,020.41	12,346.87	13,910.13	47%		
100-012410-2400 GROUP LIFE	1,975	0.00	51.42	154.26	1,028.33	946.67	52%		
100-012410-2500 HYBRID DISBILITY INSURANCE	870	0.00	0.00	0.00	0.00	870.00			
100-012410-3120 AUDIT	108,245	50.00	0.00	0.00	119,916.19	(11,721.32)	111%		
100-012410-3130 CREDIT CARD AND BANK FEES	5,000	0.00	0.00	0.00	4,762.91	237.09	95%		
100-012410-3150 PROFESSIONAL SERVICES - CPA	145,000	0.00	13,289.25	34,256.55	141,458.31	3,541.69	98%		
100-012410-3151 PROFESSIONAL SERVICES - FINANCIAL ADVISORS	0	0.00	0.00	0.00	13,973.38	(13,973.38)			
100-012410-3310 OFFICE EQUIPMENT	1,500	0.00	439.09	634.21	1,559.41	(59.41)	104%		
100-012410-3320 COMPUTER LICENSES/SUPPORT	75,000	0.00	0.00	2,910.48	41,093.44	33,906.56	55%		
100-012410-3600 LATE FEES & PENALTIES	6,517	0.00	0.00	0.00	6,544.99	(28.15)	100%		

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 6 Of 29

Period Ending 5/28/2026

100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
100-012410-5210 POSTAGE	5,944	0.00	0.00	0.00	2,874.42	3,069.70	48%	
100-012410-5230 TELECOMMUNICATIONS	1,500	0.00	0.00	0.00	627.42	872.58	42%	
100-012410-5540 EDUCATION/TRAINING	2,000	0.00	0.00	0.00	2,403.40	(403.40)	120%	
100-012410-5810 MEMBERSHIP DUES	700	0.00	0.00	0.00	250.00	450.00	36%	
100-012410-5840 MISCELLANEOUS	3,000	0.00	0.00	0.00	318.20	2,681.80	11%	
100-012410-6001 OFFICE SUPPLIES & PRINTING	6,000	0.00	57.11	71.95	7,371.79	(1,371.79)	123%	
TREASURER Totals:	607,694	50.00	29,158.76	66,714.18	493,285.45	114,358.38	81%	
100-031100-1101 SALARIES/WAGES	115,489	0.00	8,870.32	17,740.64	107,211.27	8,277.73	93%	
100-031100-1150 PART-TIME SALARY AND WAGES	6,120	0.00	300.00	600.00	3,420.00	2,700.00	56%	
100-031100-1201 TOWN HALL SECURITY - OVERTIME	0	0.00	496.20	496.20	1,479.31	(1,479.31)		
100-031100-1300 ACCRUED LEAVE EXPENDITURE	0	0.00	100.59	100.59	100.59	(100.59)		
100-031100-2100 FICA	9,303	0.00	743.55	1,441.45	8,547.99	755.01	92%	
100-031100-2210 VRS	16,180	0.00	643.36	1,930.08	12,867.20	3,312.80	80%	
100-031100-2300 HEALTH PLAN	10,341	0.00	66.36	199.08	1,034.10	9,306.90	10%	
100-031100-2400 GROUP LIFE	1,548	0.00	56.70	170.10	1,134.00	414.00	73%	
100-031100-2500 HYBRID DISABILITY INSURANCE	275	0.00	0.00	0.00	0.00	275.00		
100-031100-2720 BUILDING REPAIRS/MAINTENANCE	2,000	0.00	0.00	475.00	1,882.60	117.40	94%	
100-031100-3310 VEHICLE MAINTENANCE	10,000	0.00	0.00	1,478.79	4,163.90	5,836.10	42%	
100-031100-3312 EQUIPMENT REPAIR	200	0.00	0.00	42.00	84.00	116.00	42%	
100-031100-3320 PROFESSIONAL SERVICES	2,350	0.00	0.00	0.00	336.00	2,014.00	14%	
100-031100-5110 ELECTRICITY	10,500	0.00	0.00	0.00	1,305.35	9,194.65	12%	
100-031100-5230 TELECOMMUNICATIONS	1,000	0.00	0.00	0.00	234.31	765.69	23%	
100-031100-5540 EDUCATION/TRAINING	1,500	0.00	0.00	2,600.00	3,950.00	(2,450.00)	263%	

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 7 Of 29

Period Ending 5/28/2026

100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
100-031100-5810 MEMBERSHIP DUES/SUBSCRIPTIONS	2,500	0.00	0.00	0.00	2,377.74	122.26	95%	
100-031100-6001 OFFICE SUPPLIES & PRINTING	3,000	0.00	0.00	0.00	90.41	2,909.59	3%	
100-031100-6008 VEHICLE FUEL/OIL	3,000	0.00	0.00	0.00	2,601.13	398.87	87%	
100-031100-6010 EQUIPMENT/SUPPLIES	5,000	0.00	316.32	373.97	18,596.56	(13,596.56)	372%	
100-031100-6011 UNIFORMS	2,000	0.00	0.00	0.00	1,505.00	495.00	75%	
POLICE DEPARTMENT Totals:	202,306	0.00	11,593.40	27,647.90	172,921.46	29,384.54	85%	
100-031200-0003 USE OF E-SUMMONS FEES	4,500	0.00	0.00	0.00	0.00	4,500.00		
POLICE DEPT RESTRICTED Totals:	4,500	0.00	0.00	0.00	0.00	4,500.00		
100-032000-5650 FIRE PROGRAM FUNDS	15,000	0.00	0.00	0.00	15,000.00	0.00	100%	
DONATIONS Totals:	15,000	0.00	0.00	0.00	15,000.00	0.00	100%	
100-043100-1101 SALARIES	62,565	0.00	5,174.44	10,594.55	55,650.95	6,913.85	89%	
100-043100-1201 SALARIES/WAGES-OVERTIME	1,020	0.00	0.00	0.00	(1,058.65)	2,078.65	-104%	
100-043100-2100 FICA	7,319	0.00	335.78	671.56	6,468.82	850.18	88%	
100-043100-2210 VRS	1,944	0.00	349.29	1,047.87	6,985.73	(5,042.15)	359%	
100-043100-2220 457 PLAN	(574)	0.00	26.10	78.30	480.88	(1,054.94)	-84%	
100-043100-2300 HEALTH PLAN	22,322	0.00	771.54	2,302.64	11,682.41	10,639.59	52%	
100-043100-2400 GROUP LIFE	(2,009)	0.00	29.43	88.29	588.53	(2,597.79)	-29%	
100-043100-2500 HYBRID DISABILITY INSURANCE	235	0.00	0.00	0.00	0.00	235.00		
100-043100-3141 CONTRACTED SERVICES - COMMUNITY DEVELOPMENT	0	0.00	0.00	0.00	7,674.43	(7,674.43)		
100-043100-3311 VEHICLE MAINT	10,000	0.00	0.00	39.15	3,018.45	6,981.55	30%	
100-043100-5110 ELECTRICITY/STREETLIGHTS	39,000	0.00	0.00	0.00	7,756.20	31,243.80	20%	
100-043100-5230 TELECOMMUNICATIONS	3,000	0.00	0.00	0.00	1,049.79	1,950.21	35%	
100-043100-5300 INSURANCE	7,500	0.00	0.00	0.00	4,605.72	2,894.28	61%	

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 8 Of 29

Period Ending 5/28/2026

100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
100-043100-5540 EDUCATION/ TRAINING	500	0.00	0.00	0.00	373.34	126.66	75%	
100-043100-6001 OFFICE SUPPLIES & PRINTING	500	0.00	60.47	60.47	509.56	(9.56)	102%	
100-043100-6006 HAND TOOLS	500	0.00	0.00	0.00	208.90	291.10	42%	
100-043100-6007 REPAIR/ MAINT TOWN BUILDINGS	12,000	0.00	0.00	168.92	4,827.62	7,172.38	40%	
100-043100-6008 VEHICLE FUEL/ OIL	3,000	0.00	0.00	0.00	505.96	2,494.04	17%	
100-043100-6009 EQUIPMENT/ SUPPLIES	11,000	0.00	470.46	4,609.44	12,672.87	(1,672.87)	115%	
100-043100-6011 UNIFORMS/ SAFETY EQUIP	1,500	0.00	115.93	221.61	1,490.16	9.84	99%	
100-043100-7110 PARKING LOT/STREET/SIDEWALK MAINT	6,000	0.00	0.00	510.00	13,122.00	(7,122.00)	219%	
100-043100-7120 PARK MAINTENANCE/GATEWAY BEAUTIFICATION	7,500	0.00	0.00	0.00	7,227.39	272.61	96%	
100-043100-7130 REFUSE COLLECTION	100,222	0.00	0.00	0.00	52,767.28	47,454.72	53%	
100-043100-7140 LITTER GRANT	1,200	0.00	0.00	0.00	0.00	1,200.00		
100-043100-7200 TOWN HALL EXPENSES	36,000	0.00	775.00	1,615.00	31,606.51	4,393.49	88%	
100-043100-7201 Grant Matching Funds	25,000	0.00	0.00	0.00	0.00	25,000.00		
PUBLIC WORKS Totals:	357,243	0.00	8,108.44	22,007.80	230,214.85	127,028.21	64%	
100-072000-5800 REFUNDS OF ACTIVITY FEES	0	0.00	0.00	0.00	5,500.00	(5,500.00)		
100-093100-0300 TRSF TO CIP FR GENERAL FUND	50,000	0.00	0.00	0.00	0.00	50,000.00		
100-093100-0400 TRNSFR TO EVENTS AND ACTIVITIES	14,500	0.00	0.00	0.00	0.00	14,500.00		
100-093100-0520 TRANSFER TO SEWER FUND	204,775	0.00	0.00	0.00	0.00	204,775.00		
Totals:	269,275	0.00	0.00	0.00	5,500.00	263,775.00	2%	
Expenses Totals:	1,843,707	50.00	101,991.71	190,887.53	1,287,031.11	556,625.57	70%	

Budget vs Actual

TOWN OF BOWLING GREEN

5/28/2026 12:55:05 PM

Page 9 Of 29

Period Ending 5/28/2026

100 GENERAL FUND	Revenues Over/(Under) Expenses:	1,103,629.86	1,101,565.66	1,150,739.01
------------------	---------------------------------	--------------	--------------	--------------

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 10 Of 29

Period Ending 5/28/2026

300 CAPITAL PROJECTS

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
300-041050-0100 TRANSFER FR GEN FUND TO CIP	50,000	0.00	0.00	0.00	0.00	(50,000.00)	
Revenues Totals:	50,000	0.00	0.00	0.00	0.00	(50,000.00)	

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 11 Of 29

Period Ending 5/28/2026

300 CAPITAL PROJECTS

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Expenses							
300-300100-0005 CAPITAL PROJECTS RESERVE	50,000	0.00	0.00	0.00	0.00	50,000.00	
Totals:	50,000	0.00	0.00	0.00	0.00	50,000.00	
Expenses Totals:	50,000	0.00	0.00	0.00	0.00	50,000.00	

Budget vs Actual

TOWN OF BOWLING GREEN

5/28/2026 12:55:05 PM

Page 12 Of 29

Period Ending 5/28/2026

300 CAPITAL PROJECTS	Revenues Over/(Under) Expenses:	0.00	0.00	0.00
----------------------	---------------------------------	------	------	------

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 13 Of 29

Period Ending 5/28/2026

310 INTERGOV SERVICE AGREEMENT

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
310-016010-0002 INTERGOV SERVICE AGREEMENT	0	0.00	0.00	0.00	56,228.20	56,228.20	
Revenues Totals:	0	0.00	0.00	0.00	56,228.20	56,228.20	

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 14 Of 29

Period Ending 5/28/2026

310 INTERGOV SERVICE AGREEMENT

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Expenses							
310-016010-0001 INTERGOV SERVICE AGREEMENT	0	0.00	0.00	0.00	56,228.20	(56,228.20)	
INTERGOV SERVICE AGREEMENT Totals:	0	0.00	0.00	0.00	56,228.20	(56,228.20)	
Expenses Totals:	0	0.00	0.00	0.00	56,228.20	(56,228.20)	

Budget vs Actual

TOWN OF BOWLING GREEN

5/28/2026 12:55:05 PM

Page 15 Of 29

Period Ending 5/28/2026

310 INTERGOV SERVICE
AGREEMENT

Revenues Over/(Under) Expenses:

0.00

0.00

0.00

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 16 Of 29

Period Ending 5/28/2026

320 ECONOMIC DEVELOPMENT AUTHORITY

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
320-041050-0060 USE OF FUND BALANCE	6,000	0.00	0.00	0.00	0.00	(6,000.00)	
Revenues Totals:	6,000	0.00	0.00	0.00	0.00	(6,000.00)	

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 17 Of 29

Period Ending 5/28/2026

320 ECONOMIC DEVELOPMENT AUTHORITY								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Expenses								
320-032100-0100 EDA LOANS AND GRANTS	2,500	0.00	0.00	0.00	0.00	2,500.00		
DONATIONS STATE FUNDS Totals:	2,500	0.00	0.00	0.00	0.00	2,500.00		
320-053400-3500 PRINTING	1,000	0.00	0.00	0.00	0.00	1,000.00		
320-053400-3600 ADVERTISING/MARKETING	2,500	0.00	0.00	1,111.75	1,111.75	1,388.25	44%	
ECONOMIC DEVELOPMENT AUTHORITY Totals:	3,500	0.00	0.00	1,111.75	1,111.75	2,388.25	32%	
Expenses Totals:	6,000	0.00	0.00	1,111.75	1,111.75	4,888.25	19%	

Budget vs Actual

TOWN OF BOWLING GREEN

5/28/2026 12:55:05 PM

Page 18 Of 29

Period Ending 5/28/2026

320 ECONOMIC DEVELOPMENT AUTHORITY	Revenues Over/(Under) Expenses:	0.00	(1,111.75)	(1,111.75)
---------------------------------------	---------------------------------	------	------------	------------

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 19 Of 29

Period Ending 5/28/2026

400 EVENTS AND ACTIVITIES								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
400-016050-0005 HARVEST FESTIVAL - MEALS TAX	0	0.00	0.00	0.00	2,135.33	2,135.33		
400-016050-0020 HARVEST FESTIVAL - DONATIONS/SPONSORS	0	0.00	0.00	0.00	7,450.00	7,450.00		
400-016050-0051 HARVEST FESTIVAL - CAR SHOW	0	0.00	0.00	0.00	2,325.00	2,325.00		
400-019050-0100 HARVEST FESTIVAL	19,000	0.00	0.00	0.00	12,970.00	(6,030.00)	68%	
400-019050-0300 TOWN HALL ACTIVITIES	1,000	0.00	0.00	0.00	0.00	(1,000.00)		
400-041050-0100 TRANSFER FROM GF TO EVENTS	14,500	0.00	0.00	0.00	0.00	(14,500.00)		
Revenues Totals:	34,500	0.00	0.00	0.00	24,880.33	(9,619.67)	72%	

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 20 Of 29

Period Ending 5/28/2026

400 EVENTS AND ACTIVITIES								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Expenses								
400-071100-3101 NNO - ENTERTAINMENT	0	0.00	0.00	0.00	435.00	(435.00)		
400-071200-1210 HARVEST FESTIVAL	27,500	0.00	0.00	0.00	22,943.80	4,556.20	83%	
400-071200-1230 MUSIC ON THE GREEN	4,000	0.00	0.00	800.00	2,200.00	1,800.00	55%	
400-071200-1250 PARADE/HOLIDAY EVENTS	1,500	0.00	0.00	0.00	2,601.91	(1,101.91)	173%	
400-071200-1310 TOWN HALL ACTIVITIES	1,500	0.00	0.00	0.00	0.00	1,500.00		
Totals:	34,500	0.00	0.00	800.00	28,180.71	6,319.29	82%	
Expenses Totals:	34,500	0.00	0.00	800.00	28,180.71	6,319.29	82%	

Budget vs Actual

TOWN OF BOWLING GREEN

5/28/2026 12:55:05 PM

Page 21 Of 29

Period Ending 5/28/2026

400 EVENTS AND ACTIVITIES	Revenues Over/(Under) Expenses:	0.00	(800.00)	(3,300.38)
---------------------------	---------------------------------	------	----------	------------

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 22 Of 29

Period Ending 5/28/2026

500 WATER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
500-016099-0001 WATER SALES	612,000	0.00	36,573.67	94,982.39	623,601.86	11,601.86	102%	
500-016099-0003 ACCOUNT SETUP FEES	1,000	0.00	0.00	0.00	70.00	(930.00)	7%	
500-016099-0004 WATER RECONNECT FEES	100	0.00	25.00	225.00	675.00	575.00	675%	
500-016099-0005 CONNECTIONS FEES-WATER	1,500	0.00	0.00	0.00	2,250.00	750.00	150%	
500-016099-0006 PENALTY FEES	2,500	0.00	0.00	0.00	50.74	(2,449.26)	2%	
500-016099-0010 WATER AVAILABILITY FEES	18,000	0.00	0.00	0.00	6,000.00	(12,000.00)	33%	
500-016099-0012 UTILITY INSPECTION FEES	0	0.00	0.00	0.00	105.00	105.00		
500-016099-0015 IRRIGATION SYSTEM APPLICATION FEES	100	0.00	0.00	0.00	75.00	(25.00)	75%	
500-016099-0016 CAPITAL PROJECTS INFRASTRUCTURE FEE	32,063	0.00	1,918.40	5,582.45	28,949.75	(3,113.25)	90%	
500-016099-0040 GRANT PROCEEDS	0	0.00	0.00	0.00	45,000.00	45,000.00		
500-020111-0100 STATE GRANTS	87,000	0.00	0.00	0.00	0.00	(87,000.00)		
500-041050-0500 USE OF FUND BALANCE	184,193	0.00	0.00	0.00	0.00	(184,193.36)		
Revenues Totals:	938,456	0.00	38,517.07	100,789.84	706,777.35	(231,679.01)	75%	

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Period Ending 5/28/2026

500 WATER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Expenses								
500-093100-0100 TRANSFER FROM WATER TO GENERAL	4,315	0.00	0.00	0.00	0.00	4,314.55		
500-093100-0520 TRANSFER FROM WATER FUND TO SEWER FUND	71,013	0.00	0.00	0.00	0.00	71,013.00		
500-500100-1101 SALARIES	114,703	0.00	13,007.32	30,230.02	156,179.22	(41,476.35)	136%	
500-500100-1200 SALARIES/WAGES PART TIME	0	0.00	1,117.58	1,962.48	6,385.38	(6,385.38)		
500-500100-1201 SALARIES/WAGES-OVERTIME	1,000	0.00	89.40	89.40	2,199.79	(1,199.79)	220%	
500-500100-2100 FICA	4,729	0.00	556.94	1,125.66	3,845.24	883.84	81%	
500-500100-2210 VRS	8,554	0.00	529.75	1,589.25	10,594.93	(2,040.47)	124%	
500-500100-2220 457 PLAN	(1,727)	0.00	43.49	130.47	634.73	(2,361.56)	-37%	
500-500100-2300 HEALTH PLAN	14,270	0.00	983.29	2,949.87	14,458.40	(188.40)	101%	
500-500100-2400 GROUP LIFE	801	0.00	44.20	132.60	884.00	(83.13)	110%	
500-500100-2500 HYBRID DISABILITY	101	0.00	0.00	0.00	0.00	101.00		
500-500100-3139 CONTINGENCY (3100)	77,627	0.00	0.00	0.00	29,519.00	48,108.00	38%	
500-500100-3140 ENGINEERING/PROF. SERVICES	165,000	0.00	53,092.18	53,092.18	53,092.18	111,907.82	32%	
500-500100-3141 CONTRACTED SERVICES - COMMUNITY DEVELOPMENT	0	0.00	0.00	0.00	1,172.50	(1,172.50)		
500-500100-3142 2026 DEBT ISSUANCE - ENGINEERING COSTS	0	0.00	0.00	150,039.53	150,039.53	(150,039.53)		
500-500100-3150 2026 DEBT ISSUANCE LEGAL - BOND	0	0.00	0.00	0.00	22,750.00	(22,750.00)		
500-500100-3151 2026 DEBT ISSUANCE LEGAL - FA	0	0.00	0.00	0.00	46,819.85	(46,819.85)		
500-500100-3311 VEHICLE MAINT	1,350	0.00	0.00	0.00	0.00	1,350.00		
500-500100-3320 COMPUTER LICENSES/SUPPORT	8,500	0.00	0.00	0.00	15,771.53	(7,271.53)	186%	
500-500100-5110 ELECTRICITY	23,500	0.00	0.00	0.00	19,851.22	3,648.78	84%	

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 24 Of 29

Period Ending 5/28/2026

500 WATER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
500-500100-5210 MAILING COSTS	10,693	0.00	0.00	0.00	5,951.52	4,741.84	56%	
500-500100-5230 TELECOMMUNICATIONS	4,200	0.00	0.00	0.00	0.00	4,200.00		
500-500100-5300 TOWN INSURANCE-WATER	10,000	0.00	0.00	0.00	6,250.62	3,749.38	63%	
500-500100-5540 Education/Training/License/Permits	1,500	0.00	0.00	0.00	373.33	1,126.67	25%	
500-500100-5810 FEES AND DUES	3,127	0.00	0.00	424.00	824.00	2,303.00	26%	
500-500100-5820 LICENSES AND PERMITS	18,500	0.00	0.00	0.00	4,733.00	13,767.00	26%	
500-500100-5840 MISCELLANEOUS	3,000	0.00	251.42	419.39	449.37	2,550.63	15%	
500-500100-5899 Miss Utility Costs	500	0.00	0.00	0.00	0.00	500.00		
500-500100-6001 OFFICE SUPPLIES/EQUIPMENT	2,000	0.00	663.82	663.82	1,430.87	569.13	72%	
500-500100-6005 Janitorial Supplies	1,500	0.00	0.00	0.00	41.66	1,458.34	3%	
500-500100-6006 HAND TOOLS	1,000	0.00	0.00	0.00	0.00	1,000.00		
500-500100-6007 REPAIR / MAINTENANCE	184,914	0.00	1,532.00	10,002.81	157,939.19	26,974.81	85%	
500-500100-6008 VEHICLE FUEL/OIL	10,000	0.00	0.00	0.00	3,892.01	6,107.99	39%	
500-500100-6009 EQUIPMENT/SUPPLIES	2,000	0.00	0.00	0.00	1,654.64	345.36	83%	
500-500100-6011 UNIFORMS/SAFETY EQUIP	1,300	0.00	0.00	0.00	0.00	1,300.00		
500-500100-6021 TESTING SUPPLIES/CHEMICALS	5,000	0.00	0.00	581.30	2,761.60	2,238.40	55%	
500-500100-6022 WATER TESTING	124,000	0.00	0.00	0.00	1,905.33	122,094.67	2%	
500-500100-6050 METER/FIRE HYDRANTS	2,500	0.00	0.00	0.00	684.29	1,815.71	27%	
500-500100-6060 WELL HEAD PROTECTION GRANT	5,000	0.00	0.00	0.00	0.00	5,000.00		
500-500100-8500 2018 Loan Interest Expense	53,986	0.00	0.00	0.00	24,652.39	29,333.61	46%	
Totals:	938,456	0.00	71,911.39	253,432.78	747,741.32	190,715.04	80%	
Expenses Totals:	938,456	0.00	71,911.39	253,432.78	747,741.32	190,715.04	80%	

Budget vs Actual

TOWN OF BOWLING GREEN

5/28/2026 12:55:05 PM

Page 25 Of 29

Period Ending 5/28/2026

500 WATER	Revenues Over/(Under) Expenses:	(33,394.32)	(152,642.94)	(40,963.97)
-----------	---------------------------------	-------------	--------------	-------------

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 26 Of 29

Period Ending 5/28/2026

520 SEWER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
520-016099-0002 SEWER SALES	676,125	0.00	36,476.55	98,399.41	565,874.92	(110,250.08)	84%	
520-016099-0007 CONNECTION FEES-SEWER	2,250	0.00	0.00	0.00	750.00	(1,500.00)	33%	
520-016099-0011 SEWER AVAILABILITY FEES	18,000	0.00	0.00	0.00	0.00	(18,000.00)		
520-016099-0016 CAPITAL PROJECTS INFRASTRUCTURE FEE	32,062	0.00	1,200.94	3,971.68	20,640.23	(11,421.77)	64%	
520-016099-0060 PENALTY FEES	0	0.00	0.00	0.00	11.16	11.16		
520-041050-0002 USE OF FUND BALANCE SEWER	4,742	0.00	0.00	0.00	0.00	(4,741.84)		
520-041050-0100 TRANSFER IN	240,650	0.00	0.00	0.00	0.00	(240,650.00)		
520-041050-0500 TRANSFER IN FROM WATER FUND TO SEWER	71,013	0.00	0.00	0.00	0.00	(71,013.00)		
Revenues Totals:	1,044,842	0.00	37,677.49	102,371.09	587,276.31	(457,565.53)	56%	

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 27 Of 29

Period Ending 5/28/2026

520 SEWER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Expenses								
520-093100-0100 TRANSFER FROM SEWER TO GENERAL FUND	8,201	0.00	0.00	0.00	0.00	8,201.42		
520-500100-1101 SALARIES	339,959	0.00	30,839.05	76,007.70	360,515.63	(20,556.63)	106%	
520-500100-1200 SALARIES/WAGES PART TIME	0	0.00	1,117.41	1,962.14	6,385.04	(6,385.04)		
520-500100-1201 OVERTIME	1,000	0.00	331.26	718.40	3,070.65	(2,070.65)	307%	
520-500100-2100 FICA	4,729	0.00	575.43	1,173.76	4,003.83	725.25	85%	
520-500100-2210 VRS	8,554	0.00	529.75	1,589.25	10,594.93	(2,040.47)	124%	
520-500100-2220 457 PLAN	(1,727)	0.00	43.49	130.47	634.73	(2,361.56)	-37%	
520-500100-2300 HEALTH INSURANCE	14,270	0.00	983.29	2,949.87	14,458.40	(188.40)	101%	
520-500100-2400 GROUP LIFE	801	0.00	44.20	132.60	884.00	(83.13)	110%	
520-500100-2500 HYBRID DISABILITY	101	0.00	0.00	0.00	0.00	101.00		
520-500100-2501 CONTINGENCY(3100)	75,000	0.00	0.00	0.00	0.00	75,000.00		
520-500100-3150 2026 DEBT ISSUANCE LEGAL - BOND	0	0.00	0.00	0.00	22,750.00	(22,750.00)		
520-500100-3151 2026 DEBT ISSUANCE LEGAL - FA	0	0.00	0.00	0.00	46,819.85	(46,819.85)		
520-500100-3160 TESTING	30,000	0.00	679.62	1,742.94	20,420.31	9,579.69	68%	
520-500100-3180 SLUDGE REMOVAL	145,500	0.00	0.00	0.00	178,865.00	(33,365.00)	123%	
520-500100-3311 VEHICLE MAINT	1,500	0.00	0.00	0.00	0.00	1,500.00		
520-500100-3320 PROFESSIONAL SERVICES	2,341	0.00	0.00	0.00	0.00	2,341.00		
520-500100-3321 COMPUTER LICENSES/SUPPORT	0	0.00	0.00	0.00	4,771.54	(4,771.54)		
520-500100-5110 ELECTRICITY	45,000	0.00	0.00	0.00	11,583.00	33,417.00	26%	
520-500100-5120 PROPANE	2,500	0.00	0.00	0.00	2,040.27	459.73	82%	
520-500100-5210 MAILING COSTS	5,242	0.00	266.74	266.74	266.74	4,975.10	5%	
520-500100-5230 TELECOMMUNICATIONS	1,500	0.00	0.00	0.00	0.00	1,500.00		
520-500100-5300 INSURANCE	6,000	0.00	0.00	0.00	3,618.78	2,381.22	60%	

Budget vs Actual

TOWN OF BOWLING GREEN
5/28/2026 12:55:05 PM

Page 28 Of 29

Period Ending 5/28/2026

520 SEWER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
520-500100-5540 Education/Training/License	2,500	0.00	0.00	0.00	373.33	2,126.67	15%	
520-500100-5613 VPDES FEES/DEQ	4,500	0.00	0.00	0.00	4,610.92	(110.92)	102%	
520-500100-5840 SEWER OPS MISCELLANEOUS	15,000	0.00	312.25	2,129.43	5,281.36	9,718.64	35%	
520-500100-5899 MISS UTILITY COST	500	0.00	0.00	0.00	0.00	500.00		
520-500100-6001 OFFICE SUPPLIES	800	0.00	0.00	0.00	375.81	424.19	47%	
520-500100-6004 EQUIPMENT / SUPPLIES	15,000	0.00	378.78	378.78	13,168.11	1,831.89	88%	
520-500100-6005 Janitorial Supplies	1,000	0.00	0.00	0.00	0.00	1,000.00		
520-500100-6006 SMALL TOOLS	1,000	0.00	0.00	0.00	0.00	1,000.00		
520-500100-6007 REPAIR / MAINTENANCE	150,000	0.00	2,718.48	15,145.32	99,784.22	50,215.78	67%	
520-500100-6008 VEHICLE FUEL/OIL	1,500	0.00	0.00	0.00	2,063.91	(563.91)	138%	
520-500100-6011 UNIFORMS/SAFETY EQUIPMENT	1,000	0.00	0.00	0.00	0.00	1,000.00		
520-500100-6030 PLANT & LAB SUPPLIES/CHEMICALS	300	0.00	0.00	0.00	0.00	300.00		
520-500100-8500 Loan Interest Expense	161,270	0.00	0.00	17,938.00	204,032.41	(42,762.41)	127%	
520-500300-3334 MAINTENANCE-MAINS	0	0.00	0.00	0.00	962,062.50	(962,062.50)		
Totals:	1,044,842	0.00	38,819.75	122,265.40	1,983,435.27	(938,593.43)	190%	
Expenses Totals:	1,044,842	0.00	38,819.75	122,265.40	1,983,435.27	(938,593.43)	190%	

Budget vs Actual

TOWN OF BOWLING GREEN

5/28/2026 12:55:05 PM

Page 29 Of 29

Period Ending 5/28/2026

520 SEWER	Revenues Over/(Under) Expenses:	(1,142.26)	(19,894.31)	(1,396,158.96)
-----------	---------------------------------	------------	-------------	----------------



MEMORANDUM

TO: Town Council

FROM: India Adams-Jacobs, MPA, ICMA-CM, Town Manager

DATE: June 4, 2026

RE: Town Manager's Report – May 2026

Infrastructure Operations and Project Management

May marked a continued infrastructure improvement project and the advancement of planning efforts for additional capital improvements.

- **Water Quality Improvement Project & Well Replacements:** Worked collaboratively with Stantec, IES, and Public Works Department to begin the next phase of the water quality improvement project, which is the completion of a professional engineering report. As a reminder, this PER was completed and submitted to VDH ahead of the May 1 deadline. VDH has accepted the PER effective May 13, 2026.
- Stantec will attend the June meeting to brief the council on the project status and timeline.
- Completed preventive maintenance investigation of sewer lines along Chase, Ennis, and County streets.

Grants, Regulatory Compliance, and Environmental Affairs

- **Congressionally Directed Spending Grant Application:** submitted an application for a waterline project with Congressman Vindman's office. Application accepted by his office and is found here- <https://vindman.house.gov/community-project-funding-2027/>
- The annual Consumer Confidence Report (2025) was included in the most recent utility bill and is posted on the town's website.
- Quarterly notice of gross alpha exceedance for this period will be mailed to customers in accordance with VDH reporting procedures.

Revenue Administration and Taxpayer Services

The Town continues to provide accurate service to residents navigating tax obligations and billing inquiries. Activities reflect our commitment to clear communication and efficient problem resolution.

- Personal Property and Real Estate collections have continued
- Continued collaboration with TACS for delinquent collections
- Continued review and processing of business license by Finance

Intergovernmental Relations

Effective collaboration with county, state, and regional partners enhances service delivery and ensures the Town's interests are represented in broader planning initiatives.

- Signed off on Bowling Green Volunteer Fire Department grant documentation on May 14.

- Town Council invited to A.P. Hill Commander's ceremony on May 14th
- Coordination of Memorial Day Event at Town Hall in collaboration with Caroline County.
- Change in command ceremony on June 11, 2026.

Procurement and Contract Administration

Strategic procurement activities advanced key infrastructure projects. All processes ensured competitive bidding and full compliance with the Virginia Public Procurement Act.

- Intergovernmental Services Agreement: closing out of IGSA projects IFB IGSA #26-02 and IFB IGSA #26-04, IGSA #26-03 is proceeding after the NOIA period has ended.
- Awarded and executed a contract with Langford Construction for Main Street sewer repair on 5/26/26. Work begins in early June.

Audit and Financial Reporting

- Continued work for the FY25 audit and are working with staff on deliverables to the auditor.

Board and Commission Support

Comprehensive support for Town boards and commissions ensures informed decision-making and maintains forward momentum in economic development and land-use planning initiatives.

- Economic Development Authority (EDA) Meeting: EDA meetings are canceled through July. Will reconvene Aug 12.
- Planning Commission: provided comprehensive plan updates, continued with Ms. Orr spearheading efforts as staff support to the Planning Commission. The Town Manager has engaged with the George Washington Regional Planning Commission to assist with map creation and specific data requests pertaining to housing and the regional economy.
- Minutes Review and Approval: Reviewed draft minutes of Planning Commission and Town Council meetings for accuracy, completeness, and official action documentation.

Legal Affairs and Code Updates

Collaborated with the Town Attorney for review and update of administrative code provisions. This keeps the Town's regulatory framework up to date with legal requirements and best practices.

- Taxation code section is completed and included in the packet for council consideration and action.
- Next section is Parking and then will transition to the Town Charter. Will continue with code updates after the Charter revisions are completed. This ensures consistency with the Virginia Code and current legal standards.
- Developed Town Council agenda items and assembled comprehensive supporting documentation, including background information, staff analysis, fiscal impact assessments, and recommended action statements.

Conclusion

May 2026 operations show strong progress across all administrative functions. Strategic planning has advanced. The coming months will focus on infrastructure project management, grants management, audit, and ongoing economic development and community engagement.

Respectfully submitted,

India Adams-Jacobs, MPA, ICMA-CM

Town Manager/Clerk



TO: The Honorable Mayor and Town Council
FROM: India Adams-Jacobs, ICMA-CM, Town Manager
COPY: Jeff Gore, Town Attorney
SUBJECT: FY2027 Budget Adoption & Appropriation (Resolution 2026-13)
DATE: June 4, 2026

SUMMARY:

The State of Virginia requires that localities present a balanced budget for town council consideration and adoption by June 30.

§ 15.2-2503. Time for preparation and approval of budget; contents. The governing body shall prepare and approve a budget for informative and fiscal planning purposes only, containing a complete itemized and classified plan of all contemplated expenditures and all estimated revenues and borrowings for the locality for the ensuing fiscal year. The itemized contemplated expenditures shall include any discretionary funds to be designated by individual members of the governing body and the specific uses and funding allocation planned for those funds by the individual member; however, notwithstanding any provision of law to the contrary, general, or special, an amendment to a locality's budget that changes the uses or allocation or both of such discretionary funds may be adopted by the governing body of the locality. The governing body shall approve the budget and fix a tax rate for the budget year no later than the date on which the fiscal year begins. The governing body shall annually publish the approved budget on the locality's website, if any, or shall otherwise make the approved budget available in hard copy as needed to citizens for inspection.

BACKGROUND:

During the budget presentation on May 7 and subsequent meetings on May 28, the Town Manager highlighted the proposed operating and capital budgets for the upcoming fiscal year. During the May 28 meeting, the Town Council adopted FY27 tax rates (RES 26-12) and water and sewer rates (ORD 26-04)

ALTERNATIVES:

Not applicable.

RECOMMENDATION:

The town staff recommends that the Town Council approve the attached resolution for budget adoption and appropriation.

DRAFT MOTION: I move that the Town Council approve and adopt the proposed Fiscal Year 2026–2027 Operating and Capital Budgets, and appropriate the funds necessary to carry out the adopted budget, as presented and recommended by the Town Manager.

TOWN OF BOWLING GREEN, VIRGINIA
BUDGET RESOLUTION No. 26-13

APPROVING THE TOWN BUDGET FOR THE 2027 FISCAL YEAR
AND APPROPRIATING REVENUES
FOR THE PURPOSES SET FORTH IN THE BUDGET

Whereas, the Town Manager has presented the budget request and recommendations for FY 2027, and a notice, including a summary of that budget, was published in the Free Lance Star on May 12 and 20, as required by Va. Code §§ 15.2-2504 and 15.2-2506; and

Whereas, the Town Manager has provided the Council with a proposed budget that delineates the proposed revenues and expenditures in such budget in greater detail than is shown in the published budget summary, and such proposed budget has been available for public inspection since the publication of the budget summary; and

Whereas, the Town Council conducted a public hearing on the proposed budget on May 28, 2026, and seven days have elapsed since that public hearing, as also required by Va. Code Section 15.2-2506; and

Whereas, the budget does propose changes in some rates, fees, or taxes from Fiscal Year 2026; and

Whereas tax rates as set out herein were previously approved by Resolution of Council after proper public notice and hearing at its May 28, 2026, meeting; and

Whereas, the Town's water and sewer fees and rates, as shown herein, shall be as approved and ordained by Council after public notice and hearing on May 28, 2026.

Now Therefore, be it Resolved by the Town Council for the Town of Bowling Green, Virginia that the Town Manager's proposed budget, as previously advertised and attached hereto, and as summarized in the published budget summary, is hereby approved subject to the following conditions:

- a.** The FY 2027 tax rates shall be as Council adopted by Resolution after public notice and hearing on May 28, 2026.
- b.** The water and sewer rates and connection fees for in-town and out-of-town customers shall be as set forth in the Ordinance adopted by Council on June 5, 2026.
- c.** Other Rates/Fees
All other service fees set forth in the published budget summary, including i.e. land use and zoning fees, shall remain unchanged from the FY 2026 rates, as shown on the published budget summary; and

Be it Further Resolved that all amounts identified as expenditures in the Town Manager's budget are hereby appropriated for use during FY 2027 for the purposes so identified; and

Be it Further Resolved that such appropriations and expenditures shall be subject to the following conditions:

- d.** Unless otherwise provided by law, or unless otherwise set forth in the budget, all amounts appropriated for purposes listed in the proposed budget that have not been expended as of June 30, 2027, shall revert to the unexpended balance of the Town's General Fund. Unless carried over for a specific approved purpose or allocated expense.
- e.** Amounts reflected in the published budget summary and delineated in the proposed budget for debt service are appropriated for that purpose, and the Town Treasurer is

authorized and directed to transfer funds for such payments in accordance with the terms of applicable bond indentures or other financing agreements.

- f. The budget of the Town of Bowling Green Water and Sewer Funds are approved, and the amounts delineated in the published budget summary and proposed budget are hereby appropriated for operations, debt service and capital improvements for the water and sewer systems.

- g. Amounts shown as revenues in the proposed budget are estimates based upon the best information available at this time. If the Town Manager determines that total actual revenues received may be less than the total of budgeted expenditures, she shall take appropriate action to reduce expenditures to the amount available, and shall report such action to the Town Council, which may then take further actions to adjust expenditures and/or revenues.

Approved this 4th day of June 2026 by the Town Council for the Town of Bowling Green, Virginia

Tina Gambill, Mayor

Attest:

India Adams-Jacobs, Town Manager/Clerk of the Council

Roll Call Vote

Aye Nay

- Valarie Coyle
- Randy Hageman
- David Storke
- John Chinault
- Daniel Webb
- Jeff Voit
- Jean Davis



Town of Bowling Green Proposed FY2027 Budget

India Adams-Jacobs, MPA, ICMA-CM

Town Manager

May 7, 2026

Table of Contents

- ✓ Fiscal Year 2027- Proposed Budget
- ✓ What Does the Town Fund?
- ✓ Our Budget Process
 - ✓ Strategic Plan Alignment, FY2027 Themes
- ✓ Budget Priorities
- ✓ Budget Financials
- ✓ Proposed FY2027 Budget
- ✓ Budget Timeline
- ✓ Next Steps

To serve the citizens



TOWN MISSION

- ✓ Vibrant, lively, thriving community
- ✓ Sustainable and resilient
- ✓ Connected regionally
- ✓ Walkable and connected neighborhoods
- ✓ A destination for visitors
- ✓ Small town vibe; a village with historic charm
- ✓ A cultural & business center of Caroline County
- ✓ Beautiful public spaces and streetscapes
- ✓ Land use control
- ✓ Utilities
- ✓ Public safety
- ✓ Attractive physical assets
- ✓ Amenities and parks
- ✓ Independence & self-government
- ✓ Sense of community
- ✓ Location of services, commerce & culture
- ✓ Solid waste collection

TOWN VISION

- ✓ Transparency
- ✓ Open communications (two-way)
- ✓ Good customer service
- ✓ Honesty
- ✓ Integrity
- ✓ Sound financial management
- ✓ Follow through
- ✓ Staff development
- ✓ Welcoming
- ✓ Facilitative
- ✓ Creative and innovative
- ✓ Efficiency & effectiveness
- ✓ Trust

VALUES & OPERATING PRINCIPLES

What Does the Town Fund? – Part 1



Public Safety

- Police – Staff, Vehicles, Equipment, Building Expenses

Infrastructure, Public Works & Utilities

- Wastewater – Staff, Vehicles, Equipment, Testing, Potential Upgrades or Repairs
- Water - Staff, Vehicles, Equipment, Testing, Potential Upgrades or Repairs
- Public Works – Staff, Vehicles, Beautification, Parks Maintenance

What Does the Town Fund? – Part 2

Administration

- Staff, Audit, Budget Preparation, Legal, Day-to-Day operations

Government Performance

- Information Technology/Software, Staff development

Economic Development/Tourism

- Harvest Festival, Music on the Green, Tourism Events



The Budget Process- Operating Budget

- The adopted budget serves as the Town's operating and capital budget for the next fiscal year (July 1 – June 30).
- The budget must be balanced and needs to include contributions to capital reserves.
- Two funds are featured in the budget: General Fund (Tax Revenue) and Enterprise Funds (Fees from Services).



Federal & State Impacts

Federal Funding Grants & Program Opportunities

- Historical grant funds leveraged by the Town through programs at USDA are becoming more scarce



State- General Assembly

- No budget passed yet
- Collective bargaining and paid sick leave expansion



FY2027 BUDGET PRIORITIES

Strategic Plan Retreat Guidance & Goal Areas – Part 1

- **Utilities** – Improve and maintain the Town’s water and sewer system infrastructure, including water supply, treatment facilities, and distribution/collection systems.
- **Excellent Town Staff**—Foster a well-trained, appropriately compensated workforce that has development opportunities and is dedicated to public service.
- **Economic Development** – Support business development and expansion that enhances the tax base and provides gainful employment.
- **Smart Growth** – Support development that improves community vitality.

Strategic Plan Retreat Guidance & Goal Areas – Part 2

- **Vibrant Downtown** – Act to ensure that the Town remains an attractive, historic, and convenient center for commerce, culture, and services as the County seat.
- **Government Performance**—Improve organizational efficiency and effectiveness in service delivery through the adoption of appropriate policies, procedures, and practices; adapt and implement best practices.
- **Financial Management**—Provide fiscally responsible, sustainable, and resilient financial management that addresses current and future needs.
- **County Relations** – Communicate and collaborate with Caroline County for mutually beneficial results

Budget Alignment with Town Council Strategic Priorities

General Fund

- ✓ Enhanced customer service support and hours of operation for Town Hall
- ✓ Enhanced funding for buildings and grounds
- ✓ Funding for Economic Development
- ✓ Funding for Tourism Initiatives- BGVA Main Street
- ✓ Funding for enhanced code enforcement

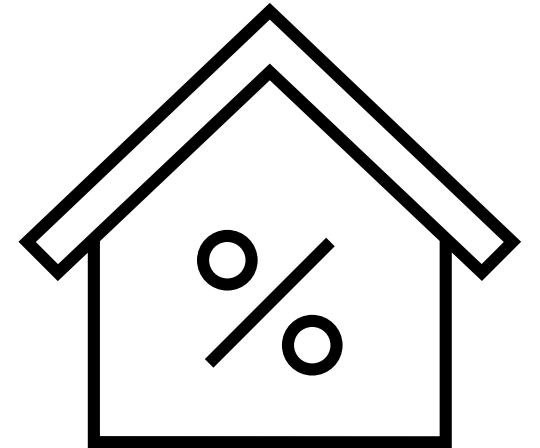
Other Funds- Water, Sewer, EDA, IGSA, Events

- ✓ Continued funding for proactive preventative infrastructure maintenance
- ✓ Prioritizes support for grants surge management and administration
- ✓ Funding for Economic Development Authority

Assessed Values

Real Estate Values

- \$213,493,331 – May 2025
- \$212,511,643- December 2025
- \$212,451,800- March 2026



Proposed FY 27 Budget Overview

- NO proposed water rate increases
- NO proposed sewer rate increases
- NO proposed real estate tax increases- **.13 cents proposed, same as FY26**
- NO new Town Personal Property tax increases
- 4% increase for trash (refuse)-GFL Increase
 - \$1.32 residential or \$ 2.31 commercial



WHERE YOUR TAX DOLLAR GOES

HOW \$1 OF YOUR LOCAL TAX DOLLAR IS ALLOCATED



NOTE: AMOUNTS BASED ON PROPOSED BUDGET ALLOCATIONS

Fiscal Year 2027

- The Proposed FY2027 budget totals \$8,568,524 (*expenditures all funds*)

FY2027 Budget at-a-Glance

- General Fund (100) - \$2,278,394
- Sewer Fund (520) - \$3,853,265
- Water Fund (500) - \$2,161,365
- Capital Projects Fund (300) - \$130,000
- Events & Activities Fund (400) - \$45,500
- Economic Development Fund (320)- \$25,000
- Intergovernmental Service Fund (310)- \$75,000
- **Total Expenditures/Expenses All Funds - \$8,568,524**
- Sewer, Capital Projects & Events & Activities Expenses Above Supported by Transfers Out from GF - \$755,300

**Budget
Priorities:
*Funding for
Capital
Infrastructure,
Capital Finance
& Grants Surge***

- Build Capital Reserves through increased revenue collections for immediate deferred maintenance capital needs
- Prioritize staff retention
- Work with Department Heads to evaluate their budgets and monitor spending

Proposed Budget Fiscal Year 2027

Budget Alignment with Strategic Goal Areas- *Excellent Staffing & Government Performance*

Proposed Staffing Enhancements

- Capital Projects & Grants Manager- 1 FTE
- Reclassified 1 Maintenance Worker I to Maintenance Worker II
- PT Seasonal Maintenance Worker I
- Reclassified 1 PT Finance position- AP/Payroll Specialist → 1 FT Staff Accountant
- Reclassified 1 PT Utilities Billing Specialist → 1FT Customer Service Assistant- Utilities
- Economic Development & Human Resources- contracted hourly on an as-needed basis

Market Alignments

- 2% COLA full-time
- 10 %Healthcare increases as adopted by the Town Council in February 2026
- Compliant with mandated minimum wage - ***\$15 per hour by 2028 (state mandate)***

General Fund (100)

General Fund Budget Impacts FY2027

Revenues

- Bank Stock Tax- projected \$655k from \$428,400
- Meals Tax- projected \$450k from \$375k
- Real Estate Tax projected- \$257k from \$250k
- Intergovernmental Service Agreement- projected \$75k up from \$50k

Expenditures

- Healthcare Increases- 10%
- COLA for full-time staff- 2%
- Creation of the General Services Department for the centralization of contracts

Administration

FY2027 PROPOSED BUDGET

- Budget totals **\$341,956**
- **3% increase from FY26**



BUDGET HIGHLIGHTS

- Includes funding for Town Council, Town Manager
- Continues Information Technology and security for town operations
- Continues contingency for emergencies
- Includes Tourism funding for BGVA Main Street- **\$5,000**

Finance

FY2027 PROPOSED BUDGET

- Budgeted totals **\$354,554**
- **27 % reduction from FY26**

BUDGET HIGHLIGHTS

- Enhancement of PT to FT due to enhanced grants surges, staff capacity, and segregation of duties
- Additional staffing hours for enhanced office hours to 4 days
- Budgets for (1) audits for FY 26 and continues pre-audit services

General Services (*New*)

FY2027 PROPOSED BUDGET

- Budgeted totals **\$156,000**

BUDGET HIGHLIGHTS

- Department includes contracted positions/services:
- Town Attorney (contracted)
- Senior Planner/Deputy Zoning Administrator
- Economic Development
- Payroll

Public Safety- Police

FY 2027 PROPOSED BUDGET

- Budget totals **\$219,825**
- **6% increase from FY26**



BUDGET HIGHLIGHTS

- Retention incentives for BYPD staff
- Enhancements in fuel costs
- Enhanced vehicle maintenance costs

Public Safety- BGVFD

- Fire Department Grant from the Commonwealth of Virginia- **\$15,000**



Public Works, Utilities, & Development

FY2027 PROPOSED BUDGET

- Budget totals **\$435,759**
- 8% increase from FY26

BUDGET HIGHLIGHTS

- Includes one-time increases for required building and grounds facilities maintenance/improvements
- Increases in electricity/streetlights
- Increases in equipment and supplies

Transfers to Other Funds

FY2027 PROPOSED BUDGET

- Budget totals **\$755,300**
- 180.5% increase from FY26

BUDGET HIGHLIGHTS

- Increases in transfers to enterprise funds- Water and Sewer
- Increases in transfers to CIP and Events & Activities Funds
- New transfers to the EDA Fund

General Fund Totals - FY2027 Proposed Budget

- Total General Fund Expenditures (Fund 100) - \$2,278,394
- Total Transfers Out from General Fund to Other Funds - \$755,300

**Total General Fund Expenditures + Transfers Out from
General Fund to Other Funds - \$2,423,894**

Transfers Out – FY2027 Proposed Budget

- General Fund transfers out to support other funds:
 - Capital Projects Fund - \$105,000
 - Events & Activities - \$24,500
 - Economic Development Authority Fund- \$25,000
 - Sewer Fund - \$434,100
- Total Transfers Out from General Fund to Other Funds - \$755,300

Enterprise Funds

Water & Sewer

WATER FUND (500)



CAPITAL INFRASTRUCTURE REPLACEMENT – WATER HYDRANTS (FY26 BEFORE & AFTER)





CAPITAL INFRASTRUCTURE REPLACEMENTS (FY26 BEFORE & AFTER)

Water Fund Total

FY2027 PROPOSED BUDGET

- Water Fund total- **\$2,161,365**

BUDGET HIGHLIGHTS

- Consent Order Requirements
 - Included projected phases of the water quality improvement and well replacement project
- Continues repairs and maintenance
- Continues Capital Infrastructure Fee



Sewer Fund (520)

CAPITAL INFRASTRUCTURE REPLACEMENT- DRYING BED REHABILITATION (FY26 BEFORE & AFTER)



**CAPITAL INFRASTRUCTURE
REPLACEMENT- SEWER
REPAIR
(FY26 BEFORE & AFTER)**



Sewer Fund Total

FY2027 PROPOSED BUDGET

- Sewer Fund budget totals
\$3,853,265

FUND HIGHLIGHTS

- Wastewater Treatment Facility Belt Press- *State Loan/Principal Forgiveness Potential*
- Continues repairs and maintenance
- Continues Capital Infrastructure Fee

FY2027 Enterprise Funds Budget Impacts

Expenditures

- One-time- Wastewater Treatment Facility Belt Press
- Electricity costs
- Testing and Chemical costs



Enterprise Funds Summary

Enterprise Funds Total- \$6,014,630

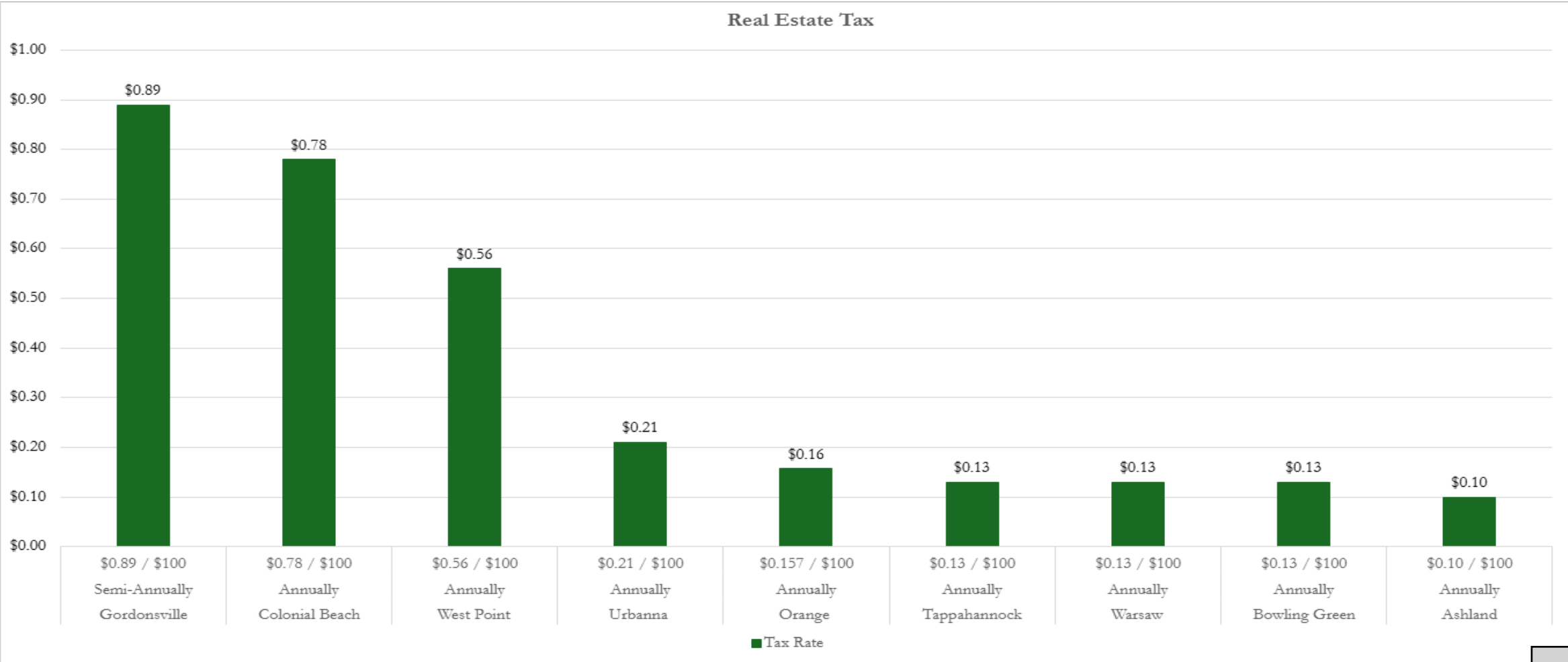


Proposed Utility Rates

FY 2027 PROPOSED BI-MONTHLY WATER AND SEWER RATES

RESIDENTIAL - In Town							RESIDENTIAL- Out-Of Town						
<i>Gallons</i>	<i>Water</i>	<i>Proposed</i>	<i>Increase</i>	<i>Sewer</i>	<i>Proposed</i>	<i>Increase</i>	<i>Gallons</i>	<i>Water</i>	<i>Proposed</i>	<i>Increase</i>	<i>Sewer</i>	<i>Proposed</i>	<i>Increase</i>
0-5,000	\$63.66	\$63.66	\$0.00	\$111.62	\$111.62	\$0.00	0-5,000	\$127.33	\$127.33	\$0.00	\$126.17	\$126.17	\$0.00
5,001-10,000	\$3.23	\$3.23	\$0.00	\$5.66	\$5.66	\$0.00	5,001-10,000	\$6.48	\$6.48	\$0.00	\$6.40	\$6.40	\$0.00
10,001 - 20,000	\$3.41	\$3.41	\$0.00	\$5.96	\$5.96	\$0.00	10,001 - 20,000	\$6.79	\$6.79	\$0.00	\$6.73	\$6.73	\$0.00
20,001 - 30,000	\$3.56	\$3.56	\$0.00	\$6.22	\$6.22	\$0.00	20,001 - 30,000	\$7.10	\$7.10	\$0.00	\$7.03	\$7.03	\$0.00
30,001 & Up	\$3.66	\$3.66	\$0.00	\$6.46	\$6.46	\$0.00	30,001 & Up	\$7.34	\$7.34	\$0.00	\$7.28	\$7.28	\$0.00
COMMERCIAL - In Town							COMMERCIAL - Out-Of Town						
<i>Gallons</i>	<i>Water</i>	<i>Proposed</i>	<i>Increased</i>	<i>Sewer</i>	<i>Proposed</i>	<i>Increase</i>	<i>Gallons</i>	<i>Water</i>	<i>Proposed</i>	<i>Increase</i>	<i>Sewer</i>	<i>Proposed</i>	<i>Increase</i>
0-5,000	\$63.66	\$63.66	\$0.00	\$120.59	\$120.59	\$0.00	0-5,000	\$127.33	\$127.33	\$0.00	\$144.97	\$144.97	\$0.00
5,001-10,000	\$3.56	\$3.56	\$0.00	\$6.72	\$6.72	\$0.00	5,001-10,000	\$7.10	\$7.10	\$0.00	\$8.08	\$8.08	\$0.00
10,001 - 20,000	\$3.66	\$3.66	\$0.00	\$6.97	\$6.97	\$0.00	10,001 - 20,000	\$7.34	\$7.34	\$0.00	\$8.38	\$8.38	\$0.00
20,001 - 30,000	\$3.80	\$3.80	\$0.00	\$7.20	\$7.20	\$0.00	20,001 - 30,000	\$7.60	\$7.60	\$0.00	\$8.65	\$8.65	\$0.00
30,001 - 40,000	\$3.98	\$3.98	\$0.00	\$7.52	\$7.52	\$0.00	30,001 - 40,000	\$7.92	\$7.92	\$0.00	\$9.05	\$9.05	\$0.00
40,001 - 50,000	\$4.08	\$4.08	\$0.00	\$7.76	\$7.76	\$0.00	40,001 - 50,000	\$8.24	\$8.24	\$0.00	\$9.32	\$9.32	\$0.00
50,001- 100,000	\$4.25	\$4.25	\$0.00	\$8.05	\$8.05	\$0.00	50,001- 100,000	\$8.45	\$8.45	\$0.00	\$9.67	\$9.67	\$0.00
100,001 & Up	\$4.37	\$4.37	\$0.00	\$8.24	\$8.24	\$0.00	100,001 & Up	\$8.71	\$8.71	\$0.00	\$9.91	\$9.91	\$0.00
Proposed Increa	0%												

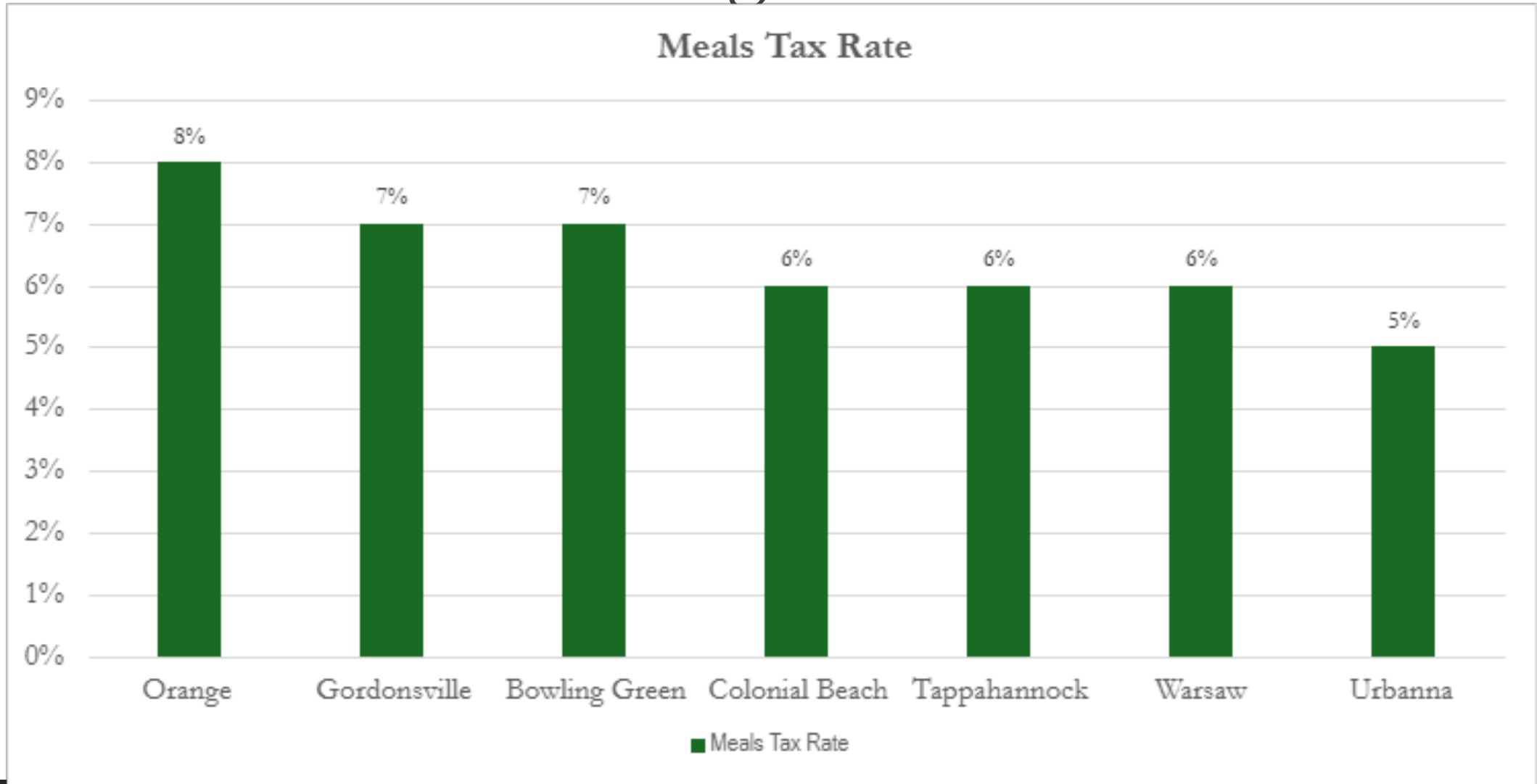
Real Estate Tax Rate per \$100 of Assessed Valuation- Benchmarking Peer Communities



Personal Property Tax Rates- Benchmarking Peer Communities



Meals Tax - - Benchmarking Peer Communities



Water & Sewer Monthly Costs





Events & Activities Fund (400)

Events & Activities Fund Total

FY2027 PROPOSED BUDGET

- Events & Activities budget totals
\$45,500

HIGHLIGHTS

- Harvest Festival
- Music on the Green/4th Fridays
- Parade/Holiday Events
- Winefest

**BOWLING GREEN'S
4TH FRIDAYS**

5PM - 8PM LOCAL EATERIES LIVE MUSIC

EXTENDED RETAIL HOURS SIDEWALK SALES

APRIL 24 MAY 22 JUNE 26

JULY 24 AUGUST 28 SEPTEMBER 25

♥ BGVA
MAIN
STREET

VIRGINIA
IS FOR
HISTORY
LOVERS

Economic Development Authority Fund (320)

Economic Development Authority Fund (320)

FY2027 PROPOSED BUDGET

- Economic Development Authority- **\$25,000**

HIGHLIGHTS

- **GOAL:** To receive funding in the amount of \$25,000 from the Town of Bowling Green's banners, public art, and façade improvement grant program.



Intergovernmental Services Agreement Fund (310)

FY2027 PROPOSED BUDGET

- IGSA \$75,000



Capital Improvement Fund (300)

The Budget Process - Capital Budget

- Serves as an Outline for Large-scale Capital Expenditures.
- Serves as a Plan.
- No Expenditures are Guaranteed to Occur if We are Unable to Pay for Them Within the General Operating Budget.



The Budget Process - Capital Budget

- Serves as an Outline for Large-scale Capital Expenditures.
- Serves as a Plan.
- No Expenditures are Guaranteed to Occur if We are Unable to Pay for Them Within the General Operating Budget.



Playground Replacement-Ages 2-5





Playground Replacement-Ages 5 -12

Capital Improvement Program (CIP) General Fund

Town of Bowling Green
Capital Improvement Plan
FY 2027 - FY 2032

General Fund Projects

	Funded By	2027	2028	2029	2030	2031	2032	Total
Public Works & Parks								
Town Hall Rehabilitation (Phase II)	Grant/Town	\$ 25,000						\$ 25,000
Community Park (Town Green) Playground Equipment Replacement	Town	\$ 105,000						\$ 105,000
Leaf Truck	Town/Grant		\$ 125,000					\$ 125,000
109 Courthouse Lane Rehabilitation	Town		\$ 56,000					\$ 56,000
Town Hall Ballroom Floor Rehabilitation/Replacement	Town		\$ 55,000					\$ 55,000
Total Public Works & Parks		\$ 130,000	\$ 236,000	\$ -	\$ -			\$ 366,000
Police								
Police Patrol Vehicle Replacement	Grant/Town		\$ 50,000					\$ 50,000
Total Police		\$ -	\$ 50,000	\$ -	\$ -			\$ 50,000
Total General Fund Supported Projects		\$ 130,000	\$ 286,000	\$ -	\$ -			\$ 416,000

Capital Improvement Program (CIP) – Water Fund

<i>Enterprise Fund Projects</i>								
	Funded By	2027	2028	2029	2030	2031	2032	Total
Water Fund								
Water Quality Improvement & Well(s) Project	Grant/Town	\$ 1,300,000	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000			\$ 8,200,000
Water Meter Replacement- 10-year life cycle	Grant/Town				\$ 200,000	\$ 200,000	\$ 200,000	\$ 600,000
Fire Hydrant Replacements	Grant/Town		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Truck- F150	Grant/Town		\$ 45,000	\$ 45,000				\$ 90,000
Total Water Fund		\$ 1,300,000	\$ 2,395,000	\$ 2,395,000	\$ 2,550,000	\$ 250,000	\$ 250,000	\$ 9,140,000
Total Water Fund Supported Projects								\$ 9,140,000

Capital Improvement Program (CIP) – Sewer Fund

Sewer Fund								
Main Street Sewer Repair - Phase III- North Main Street	Town/Loan	\$ 1,100,000						\$ 1,100,000
Main Street Sewer Repair - Phase IV- North Main Street	Town/Loan	\$ 1,250,000						\$ 1,250,000
Sludge Management Upgrades (Belt Press & Facility)	Loan/Grant	\$ 2,700,000						\$ 2,700,000
Oxidation Ditch Rotors	Grant/Loan		\$ 435,600					
Dyna Sand Filter Rehabilitation	Town		\$ 149,500					
Drying Bed Rehabilitation #2- Dewatering Box & Equipment	Town		\$ 76,500					\$ 76,500
Generator- Lift Station - Oak Ridge	Town/Grant		\$ 55,000					\$ 55,000
Generator- Lift Station - Lacy Lane	Town/Grant			\$ 60,000				\$ 60,000
Total Sewer Fund		\$ 5,050,000	\$ 716,600	\$ 60,000	\$ -			\$ 5,241,500
Total Enterprise Fund Supported Projects		\$ 6,350,000	\$ 3,111,600	\$ 2,455,000	\$ 2,550,000	\$ 250,000	\$ 250,000	\$ 14,381,500
Capital Improvement Plan Total								\$ 14,797,500

FY2027 Budget Summary

Summary FY27 Budget

FY2027 Proposed Budget Summary	
Department or Fund	FY2027 Proposed Budget
Administration	\$ 341,956
Finance/Treasurer	\$ 354,554
General Services	\$ 156,000
Police Department	\$ 219,825
Fire Programs	\$ 15,000
Public Works	\$ 435,759
Total General Fund Expenditures (Fund 100)	\$ 1,523,094
Transfers Out from General Fund to Other Funds	\$ 755,300
Total General Fund Expenditures + Transfers Out from General Fund to Other Funds	\$ 2,278,394
Events & Activities (Fund 400)	\$ 45,500
Economic Development Authority (Fund 320)	\$ 25,000
Intergovernmental Services Agreement (Fund 310)	\$ 75,000
Debt Service (Fund 420)	\$ 0
Total General Fund Expenditures + Transfers Out from General Fund to Other Funds + Events & Activities	\$ 2,423,894
Total Capital Projects Fund Expenditures (Fund 300)	\$ 130,000
Water Fund (Fund 500)	\$ 2,161,365
Sewer Fund (Fund 520)	\$ 3,853,265
Total Enterprise Fund Expenses	\$ 6,014,630
TOTAL EXPENDITURES/EXPENSES ALL FUNDS EXCLUDING TRANSFERS FROM GENERAL FUND TO OTHER FUNDS	\$ 7,813,224
TOTAL EXPENDITURES/EXPENSES ALL FUNDS + TRANSFERS FROM GENERAL FUND TO OTHER FUNDS	\$ 8,568,524

Rates Summary

FY26 Current Rates

FY 27 Proposed Rates

Real Estate: \$0.13/\$100 of assessed valuation

Real Estate: \$0.13/\$100 of assessed valuation

Personal Property: \$0.72/\$100 of 100% of assessed valuation

Personal Property: \$0.72/\$100 of 100% of assessed valuation

Mobile Homes: \$0.10/\$100 of assessed valuation

Mobile Homes: \$0.10/\$100 of assessed valuation

Machinery/Tools: \$0.72/\$100 of assessed valuation

Machinery/Tools: \$0.72/\$100 of assessed valuation

Route 301 Tax District: \$.85/\$100 of assessed valuation

Route 301 Tax District: \$.61/\$100 of assessed valuation

Vehicle Licenses Tax: \$25 for motorcycles/\$30 for cars and light trucks

Vehicle Licenses Tax: \$25 for motorcycles/\$30 for cars and light trucks

Solid Waste Collection: Bi-Monthly Rate Schedule (in Town Only) Residential Rate: \$32.90; Commercial Rate (per cubic yard): \$57.75

Solid Waste Collection: Bi-Monthly Rate Schedule (in Town Only) Residential Rate: \$34.22; Commercial Rate (per cubic yard): \$60.10

Meals Tax: 7.00 % of gross receipts

Meals Tax: 7.00 % of gross receipts

Transient Occupancy Tax: 5.00 %

Transient Occupancy Tax: 5.00 %

Cigarette Tax Stamp Tax: \$.40/\$100

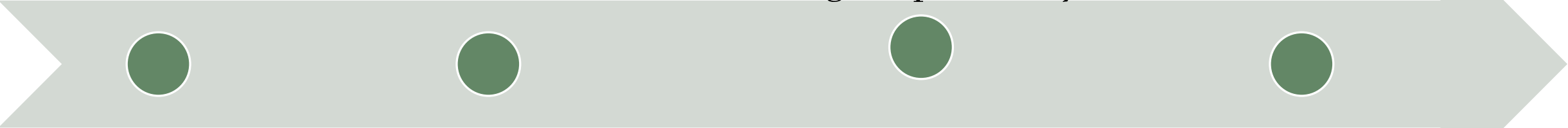
Cigarette Tax Stamp Tax: \$.40/\$100

Budget Timeline



Budget Estimates
to Town Council-
April 1

Budget Public Hearing/Rate
Setting Adoption- May 28



Budget
Proposal/Set Tax
Rate for
Advertisement-
May 7

Budget
Adoption -
June 4

Next Steps

Rate Setting- *Town Council Action Needed*

- ✓ Staff recommends that the Town Council move to set the public hearing for May 28 and advertise for a real estate tax rate of .13 cents

Public Hearing Requests- *Town Council Action Needed*

- ✓ Budget Public Hearing- set and advertise the Required Public Hearing for **Thursday, May 28 at 6:00 pm**
- ✓ Public Hearing Requests- *Town Council Action Needed*
- ✓ June 4 –FY2027 Budget Approval & Appropriations

Notice Requirements will be posted for the following:

- ✓ Public notice published of public hearing on FY2027 budget
- ✓ **May 12** – First of two public notices published on fees and levies included in the FY2027 Budget and water and sewer ordinance.
- ✓ **May 20**– The second of two public notices published on fees and levies included in the FY2027 Budget



Town of Bowling Green Proposed FY2027 Budget

India Adams-Jacobs, MPA, ICMA-CM

Town Manager

May 7, 2026

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

REVENUE AND EXPENDITURE SUMMARY									
TOTAL REVENUES BY FUND	ACCOUNT NUMBERS	FY 2021 BUDGET ADOPTED	FY 2021 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUALS (UNAUDITED)	FY 2027 BUDGET (PROPOSED)	
GENERAL FUND	100	1,125,395	1,544,874	1,487,646	2,137,701	1,714,129	1,134,705	2,278,394	
CIP FUND	300	-	-	365,827	9,500	50,000	-	130,000	
INTERGOV SERV FUND	310						56,288	75,000	
EDA FUND	320						-	25,000	
EVENTS FUND	400	16,000	18,949	32,500	15,236	34,500	24,880	45,500	
WATER FUND	500	479,600	558,697	551,449	563,740	667,263	661,836	2,161,365	
SEWER FUND	520	444,250	528,347	740,250	599,232	1,040,100	543,535	3,853,265	
TOTAL REVENUES ALL FUNDS		2,065,245	2,650,867	3,177,672	3,325,408	3,505,991	2,421,245	8,568,524	

TOTAL EXPENDITURES BY FUND	ACCOUNT NUMBERS	FY 2021 BUDGET ADOPTED	FY 2021 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUALS (UNAUDITED)	FY 2027 BUDGET (PROPOSED)	
GENERAL FUND	100	898,185	1,649,668	1,487,646	1,517,110	1,714,129	1,132,590	2,278,394	
CIP FUND	300	-	5,921	365,827	84,494	50,000	-	130,000	
INTERGOV SERV FUND	310						61,851	75,000	
EDA FUND	320						-	25,000	
EVENTS FUND	400	44,000	27,702	32,500	36,709	34,500	28,364	45,500	
WATER FUND	500	414,886	585,066	551,449	847,444	667,263	497,825	2,161,365	
SEWER FUND	520	569,590	615,201	740,250	1,116,657	1,040,100	1,873,867	3,853,265	
TOTAL EXPENDITURES ALL FUNDS		1,926,661	2,883,558	3,177,672	3,602,414	3,505,991	3,594,497	8,568,524	

NOTE: FY 2024 Expenditures and Revenues adopted unbalanced.

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

GENERAL FUND REVENUES (FUNDS 100)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL (UNAUDITED)	FY 2027 BUDGET PROPOSED
REAL ESTATE	100-011010-0000							
CURRENT YEAR REAL ESTATE TAXES	100-011010-0001	140,000	148,349	145,000	129,601	250,000	220,062	260,000
DELINQUENT REAL ESTATE TAXES	100-011010-0002	500	921	450	558	1,500	288	1,500
REAL ESTATE TAX REFUNDS	100-011010-0003						(1,213)	-
RT 301 SPECIAL TAX	100-011011-0001	30,000	29,026	29,000	33,249	31,000	58,064	51,626
PUBLIC SERVICE TAXES - RE	100-011020-0001	3,200	2,001	3,000	2,655	3,000	4,416	4,400
PUBLIC SERVICE TAXES - PP	100-011020-0011						4	-
PERSONAL PROPERTY TAXES	100-011030-0001	40,000	71,748	45,000	44,648	55,000	49,581	62,235
PERSONAL PROPERTY TAXES DELINQUENT	100-011030-0002	500	2,586	500	861	1,500	278	1,000
PENALTY	100-011060-0001	2,000	-	2,000	-	2,000	795	1,880
INTEREST	100-011060-0002	1,600	(5,492)	1,600	17,083	1,600	801	1,600
PERSONAL PENALTY	100-011060-0011						245	-
PERSONAL INTEREST	100-011060-0012						578	-
TRASH REVENUE	100-016099-0003	93,500	102,634	110,000	111,012	110,000	76,807	112,500
PENALTY FEES	100-016099-0006						3	-
SALE OF SURPLUS EQUIP/FURN	100-018900-0060						3,000	2,000
REIMBURSEMENT/RESTITUTION	100-018900-0000						576	500
UNCLAIMED PROPERTY	100-018950-0001						2,105	-
ROLLING STOCK TAX	100-020108-0001						3	-
SALES TAX	100-012010-0001	35,000	35,231	45,000	56,655	52,050	70,506	80,000
CONSUMER UTILITY TAX	100-012020-0001	30,000	34,390	30,000	40,970	39,500	27,402	41,100
BUSINESS LICENSE	100-012030-0001	95,000	78,146	95,000	110,830	95,000	27,899	111,000
VEHICLE LICENSE FEES	100-012050-0001	-	36	-	-	-	-	-
VEHICLE REGISTRATION FEES	100-012050-0005	15,000	198	15,000	-	15,000	15,257	15,300
BANK STOCK TAX	100-012060-0001	250,000	420,480	275,000	1,033,920	428,400	-	685,000
TRANSIENT OCCUPANCY TAX	100-012100-0001	3,000	1,681	3,000	4,936	3,000	5,738	6,000
MEALS TAX	100-012080-0001	250,000	387,079	385,000	377,421	375,000	387,509	450,000
CIGARETTE TAX	100-012070-0001	-	28,861	45,000	46,420	35,000	31,286	45,000
ZONING PERMITS/FEES	100-013030-0001	1,000	3,125	2,000	18,272	3,175	5,309	5,000
HOME OCCUPATION PERMITS	100-013030-0002	700	90	700	-	100	50	100
POLICE/COURT FINES	100-014010-0001	20,000	15,397	20,000	4,963	20,000	12,342	20,000
RETURNED CHECK FEE	100-014010-0002	100	75	100	-	100	351	100
E SUMMONS FEES **RESTRICTED USE**	100-014010-0003	1,300	(2,662)	1,300	-	1,300	-	500
INTEREST EARNED	100-015010-0001		88,415			25,000	28,359	40,000
CABLE PROPERTY RENTAL	100-015020-0001	6,000	7,105	7,000	8,001	14,000	14,000	14,000
TOWN HALL RENTALS	100-015020-0002	12,000	21,550	12,000	26,096	18,000	22,388	23,000
INTERGOV SERVICE AGREEMENT (FT WALKER)	100-016010-0001			100,000		50,000	-	-
TOWN HALL ACTIVITY FEES	100-015020-0005	500	758	500	-	500	150	250
GF MISCELLANEOUS	100-018900-0900		4,024	-	(11,864)	-	-	-
VA 599 POLICE FUNDING	100-020109-0001	24,500	14,729	24,500	22,884	16,000	22,887	22,887
PIFRA REIMBURSEMENT - STATE	100-020110-0001	21,900	21,908	21,900	21,908	21,908	21,908	21,908
COMMUNICATIONS TAX	100-020111-0001	31,500	26,900	31,500	19,786	28,900	19,315	25,000
LITTER GRANT	100-040407-0001	1,595	5,585	1,596	1,838	1,596	1,659	1,659
GF GRANT PROCEEDS	100-040407-0100						4,000	-
VIRGINIA FIRE PROGRAMS	100-040412-0001	15,000	-	15,000	15,000	15,000	-	15,000
USE OF FUND BALANCE	100-041050-0002					113,062		156,349
TRANSFER IN TO GF FROM SURPLUS	100-041050-0100			20,000				
TRANSFER IN FROM WATER FUND	100-041050-0500							
TRANSFER IN FROM SEWER FUND	100-041050-0520							
TOTAL GENERAL FUND REVENUES		1,125,395	1,544,874	1,487,646	2,137,701	1,714,129	1,134,705	2,278,394

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

GENERAL FUND EXPENDITURES (FUND 000)	ACCOUNT NUMBER	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL UNAUDITED	FY 2027 BUDGET PROPOSED
COUNCIL AND TOWN MANAGER	GENERAL FUND							
SALARIES	100-012110-1101	56,000	66,005	118,300	46,808	91,928	98,652	129,240
PT WAGES	100-012110-1150	10,000	1,054	10,000	18,150	27,687	8,050	10,000
VEHICLE STIPEND	100-012110-1201		250					3,000
FICA	100-012110-2100	4,284	-	7,880	-	9,151	8,403	10,652
VRS	100-012110-2210		-	14,914	4,178	12,879	13,232	14,346
457 PLAN	100-012110-2220						1,832	2,250
HEALTH PLAN	100-012110-2300			1,112	-	-	863	6,907
GROUP LIFE	100-012110-2400			1,380	-	1,232	1,085	1,370
HYBRID DISABILITY INSURANCE	100-012110-2500			762	695	380	-	1,021
MAYOR EXPENSES	100-012110-3050		326	250	996	1,500	1,054	1,500
TOWN COUNCIL EXPENSES	100-012110-NEW							1,500
TOWN MANAGER EXPENSES	100-012110-3000	1,000	2,682	3,500	14,587	4,500	217	4,500
CONTINGENCY	100-012110-3100	35,000	24,945	39,082	34,053	35,000		35,000
PROFESSIONAL SERVICES - EVENTS COORD	100-012110-3120		250					-
CONTRACTED SERVICES /SHREDDING	100-012110-3140	100	105	200	431	600	26,930	600
CONTRACTED SERVICES COMMUNITY DEVELOPMENT	100-012110-3141						13,070	13,070
CONTRACTED SERVICES -LAND USE	100-012110-3142						31,412	
CONTRACTED SERVICES OTHER	100-012110-NEW							-
PROFESSIONAL SERVICES - LEGAL	100-012110-3150	24,000	92,340	45,000	52,500	55,000	29,576	-
WEB BASED SERVICES	100-012110-3152	10,000	14,129	13,000	24,312	15,000	7,720	20,000
PRINTING	100-012110-3500		493					-
ADVERTISING	100-012110-3600	2,000	15,131	12,000	9,016	3,000	2,864	3,000
ZONING FEES	100-012110-3700		3,125				2,500	
TELECOMMUNICATIONS	100-012110-5250	1,200	6,691	1,200	16,907	3,000	2,043	3,000
TOWN INSURANCE-GENERAL FUND	100-012110-5300	30,000	9,359	30,000	30,768	30,000	18,423	32,000
CONFERENCE EXPENSES/TRAINING EXPEN	100-012110-5545	1,000	453	7,500	11,799	6,000	3,710	7,500
MEMBERSHIP DUES	100-012110-5810	900	1,016	1,000	1,566	1,500	2,049	2,000
COVID-19 FEES	100-012110-5830		612,072		53,035			
MISCELLANEOUS	100-012110-5840		(81,361)	3,000	5,347	3,000	586	2,000
OFFICE/MEETING SUPPLIES & PRINTING	100-012110-6001	2,000	1,058	2,000	17,289	3,500	4,548	5,000
COUNCIL & TOWN MANAGER OFFICE	100-012110-6021		381	2,000	858	1,500		2,500
MAIN STREET TOURISM DEVELOPMENT	100-012110-6022							5,000
PUBLIC RELATIONS	100-012110-6023		1,886		1,904		965	-
INFORMATION & TECHNOLOGY SECURITY UPDATES	100-012110-6024		7,870	22,000	30,452	25,000	24,147	25,000
TOTAL COUNCIL & TOWN MANAGER DEPARTMENT		177,484	780,259	336,080	375,650	331,355	303,932	341,956

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

GENERAL FUND EXPENDITURES (FUND 100)	ACCOUNT NUMBER	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAPPORTIONED)	FY 2026 BUDGET ADOPTED	ACTUAL AS OF APRIL 22	FY 2027 BUDGET PROPOSED
FINANCE DEPARTMENT/ TREASURER'S EXPENSES								
SALARIES/WAGES	100-012410-1101	103,540	87,108	123,440	99,070	147,409	80,274	159,708
PT SALARIES AND WAGES	100-012410-1200					32,372	14,985	-
FICA	100-012410-2100	7,921	-	9,436	4,755	13,753	9,103	12,218
ACCRUED LEAVE EXPENDITURE	100-012410-1300		1,265					-
VRS	100-012410-2210	14,993	-	10,808	7,980	20,652	11,286	17,728
457 PLAN	100-012410-2220						518	1,000
HEALTH PLAN	100-012410-2300	21,032	435	23,870	17,580	26,257	11,000	27,629
GROUP LIFE	100-012410-2400	1,387	-	1,266	-	1,975	925	1,872
HYBRID DISABILITY INSURANCE	100-012410-2500	500	-	699	300	870	-	1,134
AUDIT	100-012410-3120	21,000	54,127	90,000	171,220	71,700	119,916	16,667
CREDIT CARD AND BANK FEES	100-012410-3130	-	9,314	200	8,545	5,000	4,763	6,000
PROFESSIONAL SERVICES - CPA	100-012410-3150	12,000	53,787	50,000	68,094	75,000	118,577	25,000
PROFESSIONAL SERVICES - FINANCIAL ADV	NEW*100-012410-3151						13,973	10,000
OFFICE EQUIPMENT	100-012410-3310	4,000	2,519	4,000	5,818	1,500	756	1,500
COMPUTER LICENSES/SUPPORT	100-012410-3320	22,000	53,063	55,000	99,608	75,000	38,271	55,000
PRINTING	100-012410-3500		493					-
LATE FEES & PENALTIES	100-012410-3600		223				6,545	-
POSTAGE	100-012410-5210	2,500	161	5,000	2,846	2,500	2,874	5,000
TELECOMMUNICATIONS	100-012410-5230	2,500	1,772	2,500	1,324	1,500	627	1,500
EDUCATION/TRAINING	100-012410-5540	2,000	172	2,000	2,232	2,000	2,403	4,000
MEMBERSHIP DUES	100-012410-5810	300	-	700	350	700	250	500
MISCELLANEOUS	100-012410-5840	-	3,761	100	(2,128)	3,000	318	3,100
OFFICE SUPPLIES & PRINTING	100-012410-6001	2,000	5,842	6,000	8,463	6,000	7,300	5,000
TOTAL FINANCE/TREASURER'S DEPARTMENT		217,673	274,042	385,019	496,058	487,187	444,666	354,554
GENERAL SERVICES DEPARTMENT								
CONTRACTED SERVICES - PLANNING	100-0XXXXX-NEW							60,000
CONTRACTED SERVICES - LEGAL	100-0XXXXX-NEW							54,000
CONTRACTED SERVICES - ECONOMIC DEV	100-0XXXXX-NEW							25,000
CONTRACTED SERVICES - PAYROLL	100-0XXXXX-NEW							8,500
CONTRACTED SERVICES - HUMAN RESOURCES	100-0XXXXX-NEW							5,000
CONTRACTED SERVICES - ZONING FEES	100-0XXXXX-NEW							3,000
PLANNING COMMISSION SALARIES	100-0XXXXX-NEW							500
TOTAL GENERAL SERVICE'S DEPARTMENT		-	-	-	-	-	-	156,000
POLICE DEPARTMENT								
SALARIES/WAGES	100-031100-1101	105,000	102,575	70,000	92,549	115,489	93,906	131,242
PART-TIME SALARY AND WAGES	100-031100-1150	6,000	3,437	69,000	26,277	6,120	2,970	7,500
ACCRUED LEAVE EXPENDITURE	100-031100-1300		10,581					-
FICA	100-031100-2100	8,492	-	10,634	-	9,303	7,455	10,040
VRS	100-031100-2210	15,204	-	6,650	882	16,180	11,580	13,875
HEALTH PLAN	100-031100-2300	9,130	-	271	-	10,341	901	1,593
GROUP LIFE	100-031100-2400	1,407	-	938	-	1,548	1,021	1,325
HYBRID DISABILITY INSURANCE	100-031100-2500	233	203	518	-	275	-	-
BUILDING REPAIRS/MAINTENANCE	100-031100-2720	1,000	61	1,000	-	2,000	1,408	2,000
VEHICLE MAINTENANCE	100-031100-3310	3,000	9,125	3,000	8,478	10,000	2,685	13,500
EQUIPMENT REPAIR	100-031100-3312	200	-	200	-	200	42	200
PROFESSIONAL SERVICES	100-031100-3320	-	1,015	-	8,395	2,350	336	2,350
ELECTRICITY	100-031100-5110	1,800	15,875	1,800	11,557	10,500	1,305	10,500
TELECOMMUNICATIONS	100-031100-5230	3,000	1,772	3,000	17	1,000	234	1,000
EDUCATION/TRAINING	100-031100-5540	1,500	-	1,500	656	1,500	1,350	2,500
MEMBERSHIP DUES/SUBSCRIPTIONS	100-031100-5810	2,000	2,322	2,500	1,492	2,500	2,378	3,500
MISCELLANEOUS	100-031100-5840		2,971					-
OFFICE SUPPLIES & PRINTING	100-031100-6001	1,000	5,927	1,000	2,146	3,000	90	3,000
VEHICLE FUEL/OIL	100-031100-6008	6,000	6,113	4,500	7,371	3,000	2,601	3,000
EQUIPMENT/SUPPLIES	100-031100-6010	5,000	65	5,000	3,900	5,000	18,280	5,000
UNIFORMS	100-031100-6011	3,000	122	2,000	1,972	2,000	1,505	3,700
USE OF E-SUMMONS FEES	100-031200-0005	3,500	-	3,500	4,133	4,500	-	4,000
TOTAL POLICE DEPARTMENT		176,466	162,163	187,011	169,826	206,806	150,049	219,825

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

GENERAL FUND EXPENDITURES (FUND 000)	ACCOUNT NUMBER	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (05/01/25)	FY 2026 BUDGET ADOPTED	ACTUAL AS OF APRIL 22	FY 2027 BUDGET PROPOSED
FIRE PROGRAM FUNDS								
FIRE PROGRAM FUNDS	100-032000-5650	15,000	15,000	15,000	15,000	15,000	15,000	15,000
PUBLIC WORKS, UTILITIES & DEVELOPMENT								
SALARIES	100-043100-1101	79,835	90,716	77,354	66,759	94,656	48,148	67,149
SALARIES/WAGES- OVERTIME	100-043100-1201	1,500	-	1,000	-	1,020	(1,959)	-
ACCRUED LEAVE EXPENDITURE	100-043100-1300	-	7,041	-	-	-	-	-
FICA	100-043100-2100	6,108	-	5,918	-	7,319	5,965	5,137
VRS	100-043100-2210	10,402	23,362	9,162	39,854	13,261	6,287	6,905
457 PLAN	100-043100-2220	-	-	-	-	-	429	1,000
HEALTH PLAN	100-043100-2300	17,845	-	20,293	24,320	22,322	10,145	17,995
GROUP LIFE	100-043100-2400	963	-	1,037	-	1,268	530	659
CONTRACTED SERVICES - COMMUNITY DEV	100-043100-3141	-	-	-	-	-	7,674	-
HYBRID DISABILITY INSURANCE	100-043100-2500	209	-	572	380	235	-	491
VEHICLE MAINT	100-043100-3311	2,000	7,753	10,000	5,547	10,000	2,979	9,000
COMPUTER LICENSES/SUPPORT	100-043100-3320	-	-	-	8,785	-	-	-
ELECTRICITY/STREETLIGHTS	100-043100-5110	24,000	51,488	24,000	45,455	39,000	7,756	39,000
TELECOMMUNICATIONS	100-043100-5230	1,500	1,772	1,500	1,218	3,000	1,050	3,000
CELL PHONES	100-043100-5250	-	-	-	2,650	-	-	-
INSURANCE	100-043100-5300	5,000	9,359	5,000	4,591	7,500	4,606	7,500
EDUCATION/ TRAINING	100-043100-5540	500	-	500	685	500	373	1,000
MISCELLANEOUS	100-043100-5840	-	3,718	-	1,110	-	-	-
OFFICE SUPPLIES & PRINTING	100-043100-6001	500	-	500	-	500	450	1,000
JANITORIAL SUPPLIES	100-043100-6005	-	33	-	-	-	-	-
HAND TOOLS	100-043100-6006	500	-	500	-	500	209	1,000
REPAIR/ MAINT TOWN BUILDINGS	100-043100-6007	14,000	6,286	14,000	11,724	12,000	4,659	75,000
VEHICLE FUEL/ OIL	100-043100-6008	3,000	9,075	3,000	2,631	3,000	506	3,000
EQUIPMENT/ SUPPLIES	100-043100-6009	4,000	9,159	11,000	13,776	11,000	8,093	14,000
UNIFORMS/ SAFETY EQUIP	100-043100-6011	1,500	202	1,500	-	1,500	1,269	1,500
PARKING LOT/STREET/SIDEWALK MAINT	100-043100-7110	7,000	3,685	7,000	2,899	6,000	12,612	6,000
PARK MAINTENANCE/GATEWAY BEAUTIFICATION	100-043100-7120	1,500	5,423	11,500	2,976	7,500	7,227	9,000
REFUSE COLLECTION	100-043100-7130	98,500	159,589	98,500	231,441	100,222	52,767	100,222
LITTER GRANT	100-043100-7140	-	1,200	-	1,200	-	-	1,200
TOWN HALL EXPENSES	100-043100-7200	30,000	29,543	30,000	(6,232)	36,000	30,767	40,000
GRANT MATCHING FUNDS	100-043100-7201	-	-	25,000	-	25,000	-	25,000
REFUNDS OF ACTIVITY FEES	100-072000-5800	-	-	-	-	-	5,500	-
TOTAL PUBLIC WORKS, UTILITIES, & DEVELOPMENT DEPARTMENT		311,562	418,204	360,036	460,577	404,505	218,943	435,759
TRANSFER TO CAPITAL PROJECTS FUND from GENERAL FUND	100-093100-0300	-	-	70,000	-	50,000	-	105,000
TRANSFER TO EVENTS & ACTIVITIES FUND from GENERAL FUND	100-093100-0400	-	-	14,500	-	14,500	-	24,500
TRANSFER TO EDA	100-093100-0320	-	-	-	-	-	-	25,000
TRANSFER TO WATER FUND	100-093100-0500	-	-	-	-	-	-	166,700
TRANSFER TO SEWER FUND	100-093100-0520	-	-	120,000	-	204,775	-	434,100
TOTAL TRANSFERS TO OTHER FUNDS		-	-	204,500	-	269,275	-	755,300
TOTAL GENERAL FUND EXPENDITURES (FUND 100)		898,185	1,649,668	1,487,646	1,517,110	1,714,129	1,132,590	2,278,394

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

CIP FUND REVENUES (FUND 300)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
ARPA FUNDS (COVID-19)	300-021101-0005	-	-	259,827	-			
POLICE GRANTS	300-021101-0007	-	-	10,000	9,500			
USDA FINANCING	300-015000-0020	-	-	26,000	-			
STATE GRANT PROCEEDS	300-02XXXX-NEW	-	-	-	-			25,000
TRANSFER FROM GF TO CIP	300-041050-0100	-	-	70,000	-	50,000		105,000
TOTAL CIP FUND REVENUES (FUND 300)		-	-	365,827	9,500	50,000	-	130,000

CIP FUND EXPENDITURES (FUND 300)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
TOWN HALL REHABILITATION	300-300100-8233	-	-	104,827	53,035			25,000
PARK PLAYGROUND UPGRADES	300-300100-8277	-	-	-	-			105,000
POLICE CAGE, FIREARMS, SAFETY EQUIPMENT	300-300100-8002	-	-	10,000	-			
POLICE PATROL CAR	300-300100-NEW	-	-	-	-			
LEAF VAC TRUCK	300-300100-NEW	-	-	-	-			
COURTHOUSE LANE REHABILITATION	300-300100-NEW	-	-	-	-			
TOWN HALL BALLROOM REHABILITATION	300-300100-NEW	-	-	-	-			-
WATER SYSTEM REPLACEMENTS AND UPGRADES	300-300500-8003	-	-	120,000	-			
USDA PROJECTS	300-300100-8700	-	5,921	26,000	-			
KEYSTONE FMS CONVERSION	300-300100-8004	-	-	55,000	31,459			
CAPITAL PROJECTS RESERVE	300-300100-0005	-	-	50,000	-	50,000		
TOTAL CIP FUND EXPENDITURES (FUND 300)		-	5,921	365,827	84,494	50,000	-	130,000

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

INTERGOV SERVICE AGREEMENT FUND REVENUES (FUND 310)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
INTERGOV SERVICE AGREEMENT (FT A.P. HILL)	310-016010-0002						56,288	75,000
TOTAL IGSA FUND REVENUES (FUND 310)		-	-	-	-	-	56,288	75,000

INTERGOV SERVICE AGREEMENT FUND EXPENDITURES (FUND 310)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
CONTRACTED SERVICES - IGSA COORDINATION	310-XXXXXX-NEW							5,000
INTERGOV SERVICE AGREEMENT (FT A.P. HILL)	310-016010-0001						61,851	70,000
TOTAL IGSA FUND EXPENDITURES (FUND 310)		-	-	-	-	-	61,851	75,000

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

EDA FUND REVENUES (FUND 320)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
USE OF FUND BALANCE	320-041050-0060						-	-
TRANSFER FROM GENERAL FUND	320-041050-0100							25,000
TOTAL EDA FUND REVENUES (FUND 320)		-	-	-	-	-	-	25,000

EDA FUND EXPENDITURES (FUND 320)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
WINE FESTIVAL	320-0XXXXX-NEW							12,500
MURAL FUNDING	320-0XXXXX-NEW							5,000
FACADE IMPROVEMENT GRANT PROGRAM	320-0XXXXX-NEW							5,000
BANNERS - VETERANS, 4th FRIDAYS, 360th BOWLING GREEN	320-0XXXXX-NEW							2,500
TOTAL EDA FUND EXPENDITURES (FUND 320)		-	-	-	-	-	-	25,000

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

EVENTS FUND REVENUES (FUND 400)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
HARVEST FESTIVAL - MEALS TAX	400-016050-0001						2,135	
HARVEST FESTIVAL - DONATIONS	400-016050-0005						7,450	
HARVEST FESTIVAL - CAR SHOW	400-016050-0020						2,325	
HARVEST FESTIVAL	400-019050-0100	15,000	18,699	17,000	15,201	19,000	12,970	20,000
TOWN HALL ACTIVITIES	400-019050-0300	1,000	-	1,000	-	1,000		1,000
MISC EVENTS	400-019050-0500	-	250	-	35			
TRANSFER FROM GF TO EVENTS	400-041050-0100	-	-	14,500		14,500	-	24,500
TOTAL EVENTS FUND REVENUES (FUND 400)		16,000	18,949	32,500	15,236	34,500	24,880	45,500

EVENTS FUND EXPENDITURES (FUND 400)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
TOWN HALL SECURITY - OVERTIME	400-031100-1201						983	1,500
CONTRACTED SERVICES- EVENT COORDINATION	400-071200-XXXX							11,500
REFUNDS	400-071100-5840				300			
NNO- ENTERTAINMENT	400-071100-3101						435	
HARVEST FESTIVAL	400-071200-1210	35,000	16,873	25,000	28,438	27,500	22,944	24,000
MUSIC ON THE GREEN	400-071200-1230	5,000	9,454	4,500	3,310	4,000	1,400	5,000
PARADE/HOLIDAY EVENTS	400-071200-1250	2,000	430	2,000	1,988	1,500	2,602	2,500
TOWN HALL ACTIVITIES	400-071200-1310	2,000	945	1,000	3,053	1,500	-	1,000
TOTAL EVENTS FUND EXPENDITURES (FUND 400)		44,000	27,702	32,500	36,709	34,500	28,364	45,500

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

WATER FUND REVENUES (FUND 500)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUALS APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
WATER SALES	500-016099-0001	460,000	509,507	505,000	548,115	612,000	581,062	642,600
ACCOUNT SETUP FEES	500-016099-0003	1,000	855	1,000	700	1,000	70	150
WATER RECONNECT FEES	500-016099-0004	500	21,025	100	250	100	600	250
CONNECTIONS FEES-WATER	500-016099-0005	1,000	3,000	2,249	14,600	1,500	2,250	1,500
PENALTY FEES	500-016099-0006	5,000	-	5,000	-	2,500	51	-
WATER AVAILABILITY FEES	500-016099-0010	12,000	24,000	18,000	-	18,000	6,000	18,000
UTILITY INSPECTION FEES	500-016099-0012	-	210	-	-	-	105	-
IRRIGATION SYSTEM APPLICATION FEE	500-016099-0015	100	100	100	75	100	75	100
STATE GRANTS	500-020111-0100	-	-	-	-	-	-	-
ARPA FUNDS (COVID-19- SYSTEM UPGRADES)	500-021101-0005	-	-	20,000	-	-	-	-
GRANT PROCEEDS - WATER QUALITY IMPROVEMENT PROJECT (VDH)	520-0XXXXX-NEW	-	-	-	-	-	-	1,300,000
VDH GRANT	500-02xxxx-NEW	-	-	-	-	-	-	-
CAPITAL PROJECTS INFRASTRUCTURE FEE	500-016099-0016	-	-	-	-	32,063	26,623	32,065
GRANT PROCEEDS	500-016099-0040	-	-	-	-	-	45,000	-
USE OF FUND BALANCE	500-041050-NEW	-	-	-	-	-	-	-
TRANSFER FROM WATER FUND TO SEWER FUND	500-093100-0520	-	-	-	-	-	-	-
TRANSFER FROM GENERAL TO WATER FUND	500-041050-0100	-	-	-	-	-	-	166,700
TOTAL WATER FUND REVENUE (FUND 500)		479,600	558,697	551,449	563,740	667,263	661,836	2,161,365

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

WATER FUND EXPENDITURES (FUND 500)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUALS APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
WATER OPERATIONS	500-500100-0000							
SALARIES	500-500100-1101	120,221	84,217	143,115	86,956	116,096	130,215	117,220
SALARIES/WAGES - PARTTIME	500-500100-1200						4,798	6,500
SALARIES/WAGES-OVERTIME	500-500100-1201	3,000	-	1,000	-	1,000	2,110	3,000
FICA	500-500100-2100	9,197	-	10,948	-	5,133	3,000	8,967
VRS	500-500100-2210	16,250	4,777	15,884	5,187	9,260	9,535	12,463
457 PLAN	500-500100-2220						548	1,000
HEALTH PLAN	500-500100-2300	19,567	349	27,114	-	14,270	12,492	27,205
GROUP LIFE	500-500100-2400	1,504	-	1,918	-	886	796	1,279
HYBRID DISABILITY	500-500100-2500	191	-	1,059	18	101		822
FINANCIAL SERVICES	500-500100-3120							51,667
CONTINGENCY (3100)	500-500100-3139			12,575	-	77,627	29,519	28,000
CONTRACTED SERVICES- CAPITAL PROJECT MANAGER	500-500100-3141						1,173	85,000
CONTRACTED SERVICES - INBODEN ENVIRONMENTAL	500-500100-NEW							68,226
ENGINEERING /PROF SERVICES	500-500100-3140	-	23,214	10,000	15,283	15,000		15,000
DEBT ISSUANCE LEGAL - BOND	500-500100-3150						22,750	-
2026 DEBT ISSUANCE LEGAL - FA	500-500100-3151						46,820	-
VEHICLE MAINT	500-500100-3311	3,000	1,240	1,350	-	1,350		2,000
COMPUTER LICENSES/SUPPORT	500-500100-3320	2,000	5,382	8,500	-	8,500	10,272	10,500
ELECTRICITY	500-500100-5110	20,000	46,052	20,000	50,426	23,500	19,851	23,500
MAILING COSTS	500-500100-5210	1,000	4,461	5,000	5,556	5,500	5,952	5,500
TELECOMMUNICATIONS	500-500100-5230	4,200	6,793	4,200	3,766	4,200		4,200
TOWN INSURANCE-WATER	500-500100-5300	4,700	9,359	4,700	1,074	10,000	6,251	10,000
EDUCATION /TRAINING	500-500100-5540	3,000	8,733	1,500	-	1,500	373	1,500
FEES AND DUES	500-500100-5810	4,000	3,083	3,100	3,540	3,127	400	3,100
LICENSES AND PERMITS	500-500100-5820		3,180	18,500	120	18,500	4,733	18,500
MISCELLANEOUS	500-500100-5840	200	539	500	2,559	3,000	39	3,000
MISS UTILITY COSTS	500-500100-5899	500	-	500	-	500		500
OFFICE SUPPLIES/EQUIPMENT	500-500100-6001	2,000	-	2,000	-	2,000	767	2,000
JANITORIAL SUPPLIES	500-500100-6005	1,500	-	1,500	-	1,500	42	1,500
HAND TOOLS	500-500100-6006	1,000	-	1,000	-	1,000		1,000
REPAIR / MAINTENANCE	500-500100-6007	107,141	260,146	165,000	391,678	184,914	149,840	185,000
VEHICLE FUEL/OIL	500-500100-6008	2,229	1,795	2,000	21,427	10,000	3,892	5,500
EQUIPMENT/SUPPLIES	500-500100-6009	3,500	154	2,000	-	2,000	1,655	2,000
UNIFORMS/SAFETY EQUIP	500-500100-6011	3,000	868	1,000	1,156	1,300		1,500
TESTING SUPPLIES/CHEMICALS	500-500100-6021	5,000	4,729	5,000	5,249	5,000	2,762	5,000
WATER TESTING	500-500100-6022	8,000	8,009	11,500	28,108	8,000	1,905	7,000
METER/FIRE HYDRANTS	500-500100-6050	5,000	-	5,000	-	2,500	684	2,500
WELL HEAD PROTECTION GRANT	500-500100-6060	10,000	-	10,000	-	5,000		-
WATER OPERATIONS GRANT EXP	500-500100-7100				40,500			-
2018 LOAN INTEREST EXPENSE	500-500100-8500	53,986	40,492	53,986	8,181	53,986	24,652	53,986
2026 LOAN INTEREST EXPENSE	500-500100-NEW							52,731
USDA SYSTEM UPGRADE	500-500500-3500		67,493		176,658			-
WATER QUALITY IMPROVEMENT PROJECT (VIDH GROSS ALPHA)	500-500500-NEW							1,300,000
TRANSFER FROM WATER TO GENERAL	500-093100-0100					71,013		
TRANSFER FROM WATER FUND TO SEWER FUND	500-093100-0520							33,000
TOTAL WATER FUND EXPENDITURES (FUND 500)		414,886	585,066	551,449	847,444	667,263	497,825	2,161,365

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

SEWER FUND REVENUES (FUND 520)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 26 ACTUALS APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
SEWER SALES	520-016099-0002-0000-000	430,000	508,097	495,000	556,165	612,000	523,649	642,600
CONNECTION FEES- SEWER	520-016099-0007-0000-000	2,250	2,250	2,250	-	2,250	750	1,500
SEWER AVAILABILITY FEES	520-016099-0011-0000-000	12,000	18,000	18,000	-	18,000	-	10,000
CAPITAL PROJECTS INFRASTRUCTURE FEE	520-016099-0016-0000-000	-	-	-	-	96,187	19,125	32,065
MISC REVENUE/RECOVERIES	520-018900-0100-0000-000	-	-	-	43,067	-	-	-
PENALTY FEES	520-016099-0060	-	-	-	-	-	11	-
USE OF FUND BALANCE - SEWER	520-041050-0002	-	-	-	-	-	-	-
ARPA FUNDS (COVID-19) - SYSTEM UPGRADES	520-021101-0005-0000-000	-	-	105,000	-	-	-	2,700,000
STATE GRANT PROCEEDS	520-0XXXXX-NEW	-	-	-	-	-	-	-
FEDERAL GRANT PROCEEDS	520-0XXXXX-NEW	-	-	-	-	71,013	-	33,000
TRANSFER IN FROM WATER FUND TO SEWER FUND	520-041050-0500-0000-000	-	-	-	-	240,650	-	434,100
TRANSFER IN FROM GENERAL FUND TO SEWER FUND	520-041050-0100-0000-000	-	-	120,000	-	-	-	-
TOTAL SEWER FUND REVENUES (FUND 520)		444,250	528,347	740,250	599,232	1,040,100	543,535	3,853,265

SEWER FUND EXPENDITURES (FUND 520)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 26 ACTUALS APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
TRANSFER FROM SEWER TO GENERAL FUND	520-093100-0100							278,642
CONTRACTED SERVICES - INBODEN ENVIRONMENTAL	520-500100-NEW	-	-	-	-	-	-	-
SALARIES	520-500100-1101-0000-000	156,481	138,288	176,752	325,811	345,239	288,183	117,220
SALARIES/WAGES PARTTIME	520-500100-1200	-	-	-	-	-	4,798	7,500
OVERTIME	520-500100-1201-0000-000	3,423	-	1,000	-	1,000	2,594	4,000
ACCRUED LEAVE EXPENDITURE	520-500100-1300	-	1,345	-	-	-	-	-
FICA	520-500100-2100-0000-000	11,971	-	13,522	-	5,133	3,129	8,967
VRS	520-500100-2210-0000-000	21,500	5,708	21,892	6,707	9,260	9,535	12,463
457 PLAN	520-500100-2220	-	-	-	-	-	548	-
HEALTH INSURANCE	520-500100-2300-0000-000	19,220	-	27,311	-	14,270	12,492	27,205
GROUP LIFE	520-500100-2400-0000-000	1,990	-	2,368	-	886	796	1,279
HYBRID DISABILITY	520-500100-2500-0000-000	311	-	1,308	24	101	-	824
CONTINGENCY (3100)	520-500100-2501-0000-000	-	-	1,927	-	75,000	-	30,890
FINANCIAL SERVICES	500-500100-3120	-	-	-	-	-	22,750	-
DEBT ISSUANCE LEGAL - BOND	500-500100-3150	-	-	-	-	-	46,820	-
DEBT ISSUANCE LEGAL - FA	520-500100-3151	-	-	-	-	-	18,684	30,000
TESTING	520-500100-3160-0000-000	21,000	23,417	41,000	87,531	30,000	18,684	30,000
SILT/SUDGE REMOVAL	520-500100-3180-0000-000	20,000	46,986	65,000	414,697	145,500	178,865	25,000
VEHICLE MAINT	520-500100-3311-0000-000	2,000	-	2,000	-	1,500	-	2,000
PROFESSIONAL SERVICES	520-500100-3320-0000-000	-	2,740	2,000	4,320	2,341	-	-
COMPUTER LICENSES/SUPPORT	520-500100-3321	-	-	-	-	-	10,272	10,300
ELECTRICITY	520-500100-5110-0000-000	30,000	75,758	30,000	77,836	45,000	11,583	78,000
PROPANE	520-500100-5120-0000-000	3,000	-	3,000	-	2,500	2,040	2,500
MAILING COSTS	520-500100-5210-0000-000	750	-	750	-	500	-	500
TELECOMMUNICATIONS	520-500100-5230-0000-000	1,500	4,743	1,500	806	1,500	-	1,500
INSURANCE	520-500100-5300-0000-000	4,250	9,359	4,250	4,985	6,000	3,619	6,000
EDUCATION/TRAINING/LICENSE	520-500100-5540-0000-000	3,000	-	3,000	-	2,500	373	2,500
VPDES FEES/DEQ	520-500100-5613-0000-000	4,000	889	4,000	4,326	4,500	4,611	4,500
SEWER OPS MISCELLANEOUS	520-500100-5840-0000-000	200	1,043	200	12,761	15,000	3,301	12,250
MISS UTILITY COST	520-500100-5899-0000-000	500	448	500	527	500	-	500
OFFICE SUPPLIES	520-500100-6001-0000-000	900	-	900	-	800	376	1,500
LAB SUPPLIES/CHEMICALS	520-500100-6004-0000-000	10,000	14,034	17,500	10,417	15,000	12,789	15,000
JANITORIAL SUPPLIES	520-500100-6005-0000-000	1,000	19	1,000	-	1,000	-	1,200
SMALL TOOLS	520-500100-6006-0000-000	1,000	-	1,000	-	1,000	-	1,000
REPAIR / MAINTENANCE	520-500100-6007-0000-000	85,000	169,016	150,000	104,371	150,000	85,488	140,000
VEHICLE FUEL/OIL	520-500100-6008-0000-000	2,624	-	3,000	4,713	1,500	2,064	3,500
UNIFORMS/SAFETY EQUIPMENT	520-500100-6011-0000-000	2,500	959	2,000	526	1,000	-	1,150

TOWN OF BOWLING GREEN
 FY 2027 PROPOSED BUDGET

PLANT & LAB SUPPLIES/CHEMICALS	520-500100-6030-0000-000	-	288	300	52,962	300		500
LOAN INTEREST EXPENSE	520-500100-8500-0000-000	161,270	120,161	161,270	3,338	161,270	186,094	161,277
2026 LOAN INTEREST EXPENSE	520-500100-NEW							52,731
MAINTENANCE - MAINS	520-500300-3334						962,063	
SLUDGE MANAGEMENT UPGRADES (BELT PRESS & FACILITY)	520-500500-NEW							2,700,000
GENERATOR- LIFT STATIONS MEADOWS	520-500500-NEW							60,000
TOTAL SEWER FUND EXPENDITURES (FUND 520)		569,590	615,201	740,250	1,116,657	1,040,100	1,873,867	3,853,265

**Town of Bowling Green
Capital Improvement Plan
FY 2027 - FY 2032**

<i>General Fund Projects</i>								
	Funded By	2027	2028	2029	2030	2031	2032	Total
Public Works & Parks								
Town Hall Rehabilitation (Phase II)	Grant/Town	\$ 25,000						\$ 25,000
Community Park (Town Green) Playground Equipment Replacement	Town	\$ 105,000						\$ 105,000
Leaf Truck	Town/Grant		\$ 125,000					\$ 125,000
109 Courthouse Lane Rehabilitation	Town		\$ 56,000					\$ 56,000
Town Hall Ballroom Floor Rehabilitation/Replacement	Town		\$ 55,000					\$ 55,000
Total Public Works & Parks		\$ 130,000	\$ 236,000	\$ -	\$ -			\$ 366,000
Police								
Police Patrol Vehicle Replacement	Grant/Town		\$ 50,000					\$ 50,000
Total Police		\$ -	\$ 50,000	\$ -	\$ -			\$ 50,000
Total General Fund Supported Projects		\$ 130,000	\$ 286,000	\$ -	\$ -			\$ 416,000
<i>Enterprise Fund Projects</i>								
	Funded By	2027	2028	2029	2030	2031	2032	Total
Water Fund								
Water Quality Improvement & Well(s) Project	Grant/Town	\$ 1,300,000	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000			\$ 8,200,000
Water Meter Replacement- 10 year life cycle	Grant/Town				\$ 200,000	\$ 200,000	\$ 200,000	\$ 600,000
Fire Hydrant Replacements	Grant/Town		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Truck- F150	Grant/Town		\$ 45,000	\$ 45,000				\$ 90,000
Total Water Fund		\$ 1,300,000	\$ 2,395,000	\$ 2,395,000	\$ 2,550,000	\$ 250,000	\$ 250,000	\$ 9,140,000
Total Water Fund Supported Projects								\$ 9,140,000
Sewer Fund								
Main Street Sewer Repair - Phase III- North Main Street	Town/Loan	\$ 1,100,000						\$ 1,100,000
Main Street Sewer Repair - Phase IV- North Main Street	Town/Loan	\$ 1,250,000						\$ 1,250,000
Sludge Management Upgrades (Belt Press & Facility)	Loan/Grant	\$ 2,700,000						\$ 2,700,000
Oxidation Ditch Rotors	Grant/Loan		\$ 435,600					
Dyna Sand Filter Rehabilitation	Town		\$ 149,500					
Drying Bed Rehabilitation #2- Dewatering Box & Equipment	Town		\$ 76,500					\$ 76,500
Generator- Lift Station - Oak Ridge	Town/Grant		\$ 55,000					\$ 55,000
Generator- Lift Station - Lacy Lane	Town/Grant			\$ 60,000				\$ 60,000
Total Sewer Fund		\$ 5,050,000	\$ 716,600	\$ 60,000	\$ -			\$ 5,241,500
Total Enterprise Fund Supported Projects		\$ 6,350,000	\$ 3,111,600	\$ 2,455,000	\$ 2,550,000	\$ 250,000	\$ 250,000	\$ 14,381,500
Capital Improvement Plan Total								\$ 14,797,500

To: Town Manager and Town Council
From: Town Attorney
Re: Summary of Changes to the Town Tax Ordinances
Date: May 21, 2026

Memorandum

Highlights of Major Updates to Chapter 3: Taxation, of the Town Code of Ordinances:

I. Local Telecommunications Tax

The updated version deletes this section because the authority it relied upon, Virginia Code Section 58.1-3812, was repealed in 2007. It was replaced by the Virginia Communications Sales and Use Tax Act, which established a uniform statewide 5% communications tax on all communications services. Revenue collected under the Act is deposited into a statutory trust fund and subsequently distributed to localities.

II. Real Estate Taxes and Partial Exemptions for Elderly, Permanently and Totally Disabled Persons

A. Real Estate Tax Delinquent List. The updated version removes the requirement that the town submit its delinquent tax list to the County Treasurer. Now, the list will be submitted to Town Council upon Council's request.

B. Partial Exemptions. The updated version:

- i. Creates a much larger and more detailed tax relief program
- ii. Adds new subsections:
 - Definitions
 - Restrictions and conditions
 - Affidavit procedures
 - Disability certification requirements
 - Right-of-entry provisions
 - Notice requirements
 - Residency in nursing/home care facilities
 - Late payment provisions
 - Updates income and net worth cap
 - Expands land exclusion from 1 acre to 10 acres
 - Exemption percentages changed to use income-only percentage brackets
 - Caps maximum exemption at \$1,000
 - Provides for new exemption schedule

III. Meals Tax Structure Changed

The original version had a fixed meals tax rate of 6 percent. The updated version:

- i. Removes fixed 6% rate and provides the tax rate will be set annually in the budget resolution to give the Town flexibility to change rates yearly.
- ii. The updated version also adds:
 - Explicit misdemeanor classifications
 - Embezzlement language
 - Clarifies penalties
 - Corporate officer liability
 - Requirements of person(s) going out of business

IV. Transient Occupancy Tax

The update version includes:

- i. Definitions that align with state law and updates:
 - collection procedures,
 - reports and remittance; and
 - clarifies interest and penalties
- ii. Removes fixed 5% rate and provides the tax rate will be set annually in the budget resolution to give the Town flexibility to change rates yearly.

V. Business, Professional and Occupational License

The updated version:

- i. Clarifies that every business subject to licensure is required to pay a \$30 fee.
- i. Amends the appeal process to conform with state law
- ii. Requires that any delinquent taxes be satisfied prior to issuance of a business license

VI. Golf Carts

- i. Requires owner/operators of golf carts used within the town to obtain a town decal
- ii. Fee to be established by Town Council

VII. Generally

A. Formatting and Codification Modernization

- i. Many changes are editorial/organizational rather than substantive. The updated version:
 - Converts numbered lists into subsection lettering
 - Adds headings
 - Adds “State Law Reference” annotations
 - Removes references to previous fiscal years (e.g. FY 2012)
 - Provides a comprehensive recodification and modernization of the town tax code; and
 - Aligns more closely with current Virginia statutory language

ORDINANCE No. 26-05

ORDINANCE TO AMEND CHAPTER 3, “TAXATION” OF THE TOWN OF BOWLING GREEN CODE

WHEREAS, the Town Council of the Town of Bowling Green, Virginia, is authorized to levy and collect local taxes; and

WHEREAS, the Town previously adopted Chapter 3 of the Town Code relating to local taxation; and

WHEREAS, certain provisions of state law governing local taxation, administration, enforcement, collection procedures, appeals, penalties, definitions, and related matters have been amended; and

WHEREAS, the Town Council desires to revise the Town’s tax ordinance to ensure consistency and compliance with applicable state law requirements; and

WHEREAS, the Town Council further finds that certain provisions of the existing ordinance contain outdated references, obsolete language, inconsistent terminology, formatting irregularities, and other technical issues requiring correction and clarification; and

WHEREAS, the proposed revisions are intended to provide greater administrative clarity, improve consistency within the Town Code, facilitate efficient tax administration, and reduce ambiguity for taxpayers, staff, and enforcement officials; and

WHEREAS, the proposed amendments are further intended to reorganize and modernize portions of the ordinance without materially altering the Town’s existing tax policies; and

WHEREAS, the Town Council has reviewed the proposed revisions and finds that adoption of the amended ordinance is in the best interests of the Town and its residents.

NOW, THEREFORE, BE IT ORDAINED by the Town Council of the Town of Bowling Green, Virginia, that Chapter 3 of the Town Code is hereby amended and revised as follows:

§1. **CHAPTER 3: TAXATION**

Article 3.02
Utility
Services Tax

Article 3.04
Real Estate
Tax Article
3.06 Personal
Property Tax
Article 3.08

Meals Tax
Article 3.10 Bank
Franchise Tax
Article 3.12
Transient Lodging
Tax

Article 3.14 Licensing, Business, Professional
Occupational Article 3.16 Vehicle License
Article 3.18 Enforcement

Article 3.02 Utility Services Tax

3.02.010 Definitions
3.02.020 Electric Utility Consumer Tax
3.02.030 Local Telecommunication Service Tax
3.02.040 Exemptions
3.02.050 Billing, Collection And Remittance Of Tax
3.02.060 Computation Of Electricity Bills Not On Monthly Basis
3.02.070 Penalties

3.02.010 Definitions

As used in this article, the following terms shall have the meanings indicated:

"Affiliated Group" shall have the meaning ascribed to it in § 58.1-3700.01, Virginia Code, except, for all purposes of this article, the word "entity" shall be substituted for the word "corporation" whenever it is used in that section.

"Bad Debts" means any portion of a debt related to a sale of utility services, the gross charges for which are not otherwise deductible or excludable, that has become worthless or uncollectible, as determined under applicable federal income tax standards. If the portion of the debt deemed to be bad is subsequently paid, the service provider shall report and pay the tax on that.

"Consumer" means every person who, individually or through agents, employees, officers, representatives or permittees, makes a taxable purchase of utility service in this jurisdiction.

"Enhanced Services" means services that employ computer-processing applications to act on the format, code or protocol or similar aspects of the information transmitted; provide additional, different or restructured information; or involve interaction with stored

information.

"Gross Charges" means subject to the exclusions of this section, the amount charged or paid for the taxable purchase of local telecommunication services. However, gross charges shall not include the following:

- (a) Charges or amounts paid that vary based on the distance and/or elapsed transmission time of the communication that are separately stated on the consumer's bill or invoice.
- (b) Charges or amounts paid for customer equipment, including such equipment that is leased or rented by the customer from any source, if such charges or amounts paid are separately identifiable from other amounts charged or paid for the provision of local telecommunication services on the service provider's books and records.
- (c) Charges or amounts paid for administrative services, including, without limitation, service connection and reconnection, late payments, and roamer daily surcharges. Charges or amounts paid for special features that are not subject to taxation under § 4251 of the Internal Revenue Code of 1986, as amended.
- (d) Charges or amounts paid that are the tax imposed by § 4251 of the Internal Revenue Code of 1986, as amended or any other tax or surcharge imposed by statute, ordinance or regulatory authority.
- (e) Bad debts.

"Kilowatt hours delivered" means 1,000 watts of electricity delivered in a one-hour period by an electric provider to an actual consumer, except that in the case of eligible customer-generators (sometimes called cogenerators) as defined in Virginia Code § 56-594, it means kwh supplied from the electric grid to such customer-generators, minus the kwh generated and fed back to the electric grid by such customer-generators.

"Local telephone service" means subject to the exclusions stated in this section, includes any service subject to federal taxation as local telephone service as that term is defined in § 4252 of the Internal Revenue Code of 1986, as amended, or any successor statute.

"Person" means any individual, corporation, company or other entity.

"Residential consumer" means the owner or tenant of property used primarily for residential purposes, including but not limited to, apartment houses and other multiple-family dwellings.

"Service provider" means the person who delivers electricity, local telephone service and/or gas service to a consumer.

"Used Primarily" means relates to larger portion of use for which electric utility service is furnished.

3.02.020 Electric Utility Consumer Tax

(a) In accordance with Virginia Code § 58.1-3814, there is hereby imposed and levied a monthly tax on each purchase of electricity delivered to consumers by a service provider, classified as determined by such provider, as follows:

(1) Residential consumers: Such tax shall be \$1.40 plus the rate of \$0.015094 on each kwh delivered monthly to residential consumers by a service provider, not to exceed \$3 monthly.

(2) Nonresidential consumers: Such tax on nonresidential consumers shall be at the rates per month for the classes of nonresidential consumers as set forth below:

a. Commercial consumers: Such tax shall be \$2.29 plus the rate of \$0.014597 on each kwh delivered monthly to commercial consumers, not to exceed \$10 monthly.

b. Industrial consumers: Such tax shall be \$2.29 plus the rate of \$0.014597 on each kwh delivered monthly to industrial consumers, not to exceed \$10 monthly.

(3) The conversion of tax pursuant to this article to monthly kwh delivered shall not be effective before the first meter reading after December 31, 2000, prior to which time the tax previously imposed by this jurisdiction shall be in effect.

3.02.40 Exemptions

The utilities consumed on all property that has been designated or classified as exempt from property taxes pursuant to Article X, Section 6(a)(2) or Article X, Section(a)(6) of the Constitution of Virginia, is exempt under this article and public safety answering point as defined in 58.1-3813.1 as defined in Virginia Code Section 58.1-3813, of the Code of Virginia, as amended.

State Code Reference—For consumer utility tax: 58.1-3815, 58.1-3816.2

3.02.050 Billing, Collection And Remittance Of Tax

(a) The service provider shall bill the utility consumer tax to all users who are subject to the tax and to whom it delivers the service and shall remit the same to this jurisdiction on a monthly basis. Such taxes shall be paid by the service provider to this

jurisdiction in accordance with Virginia Code § 58.1-3814, Subdivisions F and G, and Virginia Code § 58.1-2901. If any consumer receives and pays for utility service but refuses to pay the tax imposed by this section, the service provider shall notify this jurisdiction of the name and address of such consumer. If any consumer fails to pay a bill issued by a service provider, including the tax imposed by this section, the service provider must follow its normal collection procedures and, upon collection of the bill or any part thereof, must apportion the net amount collected between the charge for service and the tax and remit the tax portion to this jurisdiction.

- (b) Any tax paid by the consumer to the service provider shall be deemed to be held in trust by such provider until remitted to this jurisdiction.

3.02.060 Computation Of Electricity Bills Not On Monthly Basis

- (a) Bills shall be considered as monthly bills for the purposes of this article if submitted 12 times per year or approximately one each month.
- (b) Accordingly, the tax for a bi-monthly bill (approximately 60 days) shall be determined as follows:
- (1) The kwh will be divided by two;
 - (2) A monthly tax will be calculated using the rates set forth above;
 - (3) The tax determined by subsection (b)(2) above shall be multiplied by two;
 - (4) The tax in subsection (b)(3) above may not exceed twice the monthly maximum tax.

3.02.070 Penalties

Any consumer of utility service failing, refusing or neglecting to pay the tax imposed and levied under this article, and any officer, agent or employee of any service provider violating the provisions of this article shall, upon conviction thereof, be punished by a fine of not more than \$100. Each such failure, refusal, neglect or violation shall constitute a separate offense. Such conviction shall not relieve any person from the payment, collection and remittance of the tax as provided in this article.

State Law reference— Penalty for ordinance violations, Code of Virginia, § 15.2-1429; Authority to impose taxes 58.1-3814

Article 3.04 Real Estate Tax

3.04.010 Imposition Of Tax

3.04.020 Determination Of Amount

3.04.030 Payment

3.04.040 Proration; Refund

-
- 3.04.050 Failure To Pay ; Penalty And Interest
 - 3.04.060 Treasurer To Send Bills
 - 3.04.070 Lien For Delinquent Taxes
 - 3.04.080 List Of Delinquent Taxes
 - 3.04.090 Refund For Erroneous Assessment
 - 3.04.100 Partial Exemption From Taxation For Certain Persons
 - 3.04.110 Eligibility And Requirements

3.04.010 Imposition Of Tax

There is hereby imposed on all real estate (and mobile homes) subject to local taxation pursuant to Chapter 32 of Title 58.1, Code of Virginia, located within the Town of Bowling Green, Virginia, an annual tax in an amount to be established annually by the Town Council of the Town of Bowling Green.

HISTORY

Amended by Ord. 2012-004 on 6/7/2012

3.04.020 Determination Of Amount

The tax imposed hereby shall be determined by multiplying the real estate tax rate adopted by the Town Council annually times the assessed value of the real property as established by the last general reassessment for Caroline County made prior to such year, subject to lawful changes.

3.04.030 Payment

The tax imposed hereby shall be paid to the Treasurer of the Town of Bowling Green on or before December 5 of each year by the person or persons in whose name(s) such real property is assessed as of January 1 of the same year by the Commissioner of the Revenue of Caroline County, Virginia.

3.04.040 Proration; Refund

Any taxpayer whose land, or any portion thereof, is, in any year, acquired or taken in any manner by the United States, the Commonwealth of Virginia, a political subdivision or a church or religious body, which is exempt from taxation by Article X, § 6, of the Constitution of Virginia, shall be relieved from the payment of taxes and levies on such land from the date of divestment thereof for that portion of the year in which the property was taken or acquired. Any taxpayer whose lands are so taken and who has paid taxes and levies for the whole year shall be entitled to recover such portion of the taxes as he would be relieved from paying by this section.

3.04.050 Failure To Pay ; Penalty And Interest

- (a) If any taxpayer fails to pay the tax imposed hereby on or before December 5 of the year in

which the tax is assessed, the taxpayer shall pay a penalty equal to 10% of the of the tax past due.

- (b) In addition to the penalty imposed by this section, such taxpayer shall also pay interest on such delinquent tax and penalty in the amount of 10% per annum from December 6 in the year in which the tax is assessed until paid.
- (c) No penalty or interest for failure to pay any tax shall be imposed for any assessment made later than two weeks prior to the day on which the tax is due if the assessment is made thereafter through the fault of an official of the Town of Bowling Green or the County of Caroline, and if such assessment is paid within two weeks after notice thereof is mailed.
- (d) In the event that a transfer of real property occurs after January 1 of the tax year and a real estate tax bill has been mailed by the Treasurer to the taxpayer of record as of January 1 of that year or to some other person entitled to receive such notice, upon ascertaining that a property transfer has occurred the Treasurer shall invalidate the prior bill and reissue the bill in the name of the new owner. No penalty or interest for failure to pay such tax shall be imposed if the tax is paid within two weeks after the notice of the tax is mailed.
- (e) Penalty and interest for failure to pay the tax imposed hereby shall not be assessed if such failure was not the fault of the taxpayer. Determination of fault shall be made by the Treasurer.

State Law Reference— 58.1-3916

3.04.060 Treasurer To Send Bills

The Treasurer shall, as soon as reasonably possible in each year, but not later than 14 days prior to the due date of the taxes, send by United States Postal Service to each taxpayer assessed with taxes and levies for that year as shown on the land book of Caroline County for that year, a bill or bills for such taxes and levies. The Treasurer shall be deemed in compliance with this section if, upon written request of the obligor upon any note or other instrument of indebtedness secured by a mortgage or deed of trust on such real estate or upon certification by the obligee that an agreement has been made with the obligor in writing within the mortgage or deed of trust instrument that such arrangements be made, the Treasurer mails the bill for such taxes to said obligee. Upon nonpayment of taxes by either the obligee or obligor, a past-due tax bill will be sent to the taxpayer.

State Law Reference—58.1-3912

3.04.070 Lien For Delinquent Taxes

There shall be a lien on real estate for the payment of taxes and levies, including penalty and interest, assessed thereon, which lien shall be prior to any other lien or encumbrance. The lien shall continue to be such a prior lien until actual full payment thereof shall have been made to the Treasurer of the Town of Bowling Green.

3.04.080 List Of Delinquent Taxes

A copy of any of the six lists mentioned in Section 58.1-3921 of the Code of Virginia, as amended, shall be submitted by the director of finance to the town council upon their request, in a manner to be determined by the town council in accordance with Code of Virginia, § 58.1-3924. State Law Reference—58.-1-3921

3.04.090 Refund For Erroneous Assessment

In the event that the Commissioner of the Revenue of Caroline County certifies to the Treasurer of the Town that an erroneous assessment has been made on any real estate for which a tax has been paid to the Treasurer, the Treasurer shall refund the amount of the erroneous tax, together with any penalty and interest paid thereon, to the taxpayer upon application by the taxpayer. No refund shall be made of any tax, penalty or interest when application therefore was made more than three years after the last day of the tax year for which such tax was assessed.

3.04.100 Partial Exemption From Taxation For Certain Persons

It is the intent of the Town Council of Bowling Green to provide tax relief for the elderly and permanently and totally disabled in a manner that will provide the most benefit to that segment of the population that is most in need.

Sec. 3.04.101. Definitions.

As used in this article, the following terms shall have the meanings indicated:

Income — Total gross income from all sources, without regard to whether a tax return is actually filed. Income shall not include life insurance benefits or receipts from borrowing or other debt.

Permanently and totally disabled — Unable to engage in any substantially gainful activity by reason of any medically determinable physical or mental impairment or deformity which can be expected to result in death or can be expected to last for the duration of the person's life.

Sec. 3.04.102. Restrictions and conditions.

A. Real estate and mobile homes owned by and occupied as the sole dwelling of a person or persons who are not less than 65 years of age or who are determined to be permanently and totally disabled are exempted in part from County real estate taxes, subject to the following restrictions and conditions, in addition to those set out elsewhere in this article. A dwelling jointly held by a husband and wife may qualify if either spouse is 65 or over or is permanently and totally disabled.

A dwelling jointly held by two or more individuals not all of whom are at least age 65 or permanently and totally disabled may qualify, provided that the dwelling is occupied as the sole

dwelling by all such joint owners. The tax exemption shall be prorated by multiplying the amount of the exemption or deferral by a fraction that has as a numerator equal to the percentage of ownership interest in the dwelling held by all such joint owners who are at least age 65 or permanently and totally disabled, and as a denominator, 100 percent. As a condition of eligibility for such tax exemption, the joint owners of the dwelling shall be required to furnish to the Commissioner of the Revenue sufficient evidence of each joint owner's ownership interest in the dwelling.

- (1) That the total combined income during the immediately preceding calendar year to which such exemption is to apply from all sources of the owner of the dwelling living therein and of the owner's relatives living in the dwelling does not exceed \$50,000.00, provided that the first \$6,500.00 of income of each relative, other than the spouse, of the owner who is living in the dwelling shall not be included in such total.
- (2) Notwithstanding Subsection A(1) of this section, if a person who qualifies for an exemption can prove by clear and convincing evidence that the person's physical or mental health has deteriorated to the point that the only alternative to permanently residing in a hospital, nursing home, convalescent home or other facility for physical or mental care is to have a relative move in and provide care for that person, and if a relative does then move in for that purpose, then none of the relative's income shall be counted towards the income limit, provided the owner has not transferred assets in excess of \$10,000.00 without adequate consideration within a three-year period prior to or after the relative moves into such residence.
- (3) That the net combined financial worth, including the present value of equitable interests, as of the 31st day of December of the immediately preceding calendar year of the owner and of the spouse of the owner, excluding the value of the dwelling and the land, not exceeding ten acres, upon which it is situated does not exceed \$100,000.00.
- (4) That the amount of the real estate tax exemption that persons qualifying under the terms of this article for such an exemption shall receive shall be calculated as follows:

Annual Household Income (After Exclusions) Percentage of Exemption

<u>\$0 to \$10,000</u>	<u>95%</u>
<u>\$10,001 to \$20,000</u>	<u>80%</u>
<u>\$20,001 to \$30,000</u>	<u>60%</u>
<u>\$30,001 to \$40,000</u>	<u>40%</u>
<u>\$40,001 to \$50,000</u>	<u>25%</u>

NOTES:

- (a) The percentage amounts shown represent the amount of the total tax liability exempted for qualified participants of the program.
- (b) The total tax exemption may not exceed \$1,000.

B. The tax exemption herein permitted may be granted for any year following the date the qualifying individual occupying such dwelling and owning title or partial title thereto reaches the age of 65 years or is determined to be permanently and totally disabled.

Sec 3.04.103. Affidavit; certificate of disability.

- A. Annually, after the first day of January but not later than the last day of March, a person claiming an exemption under this article shall file with the Commissioner of the Revenue of Caroline County, on forms supplied by the County, an affidavit setting forth the names of related persons occupying the real estate for which the exemption is claimed and their total combined net worth, including equitable interests and the combined income from all sources of the persons specified in § 3.04.102 of this article. The application deadline may be extended until December 31 on the approval of the Commissioner of the Revenue, if the applicant is applying for the exemption for the first time or in cases of hardship, and if proper application is made along with a sworn affidavit that, in the case of hardship, failure to apply by the last day of March was due to reasons beyond the applicant's control.
- B. If the person claiming the exemption is under 65 years of age, the affidavit filed under this section shall have attached thereto a certification by the Social Security Administration, the Department of Veterans Affairs or the Railroad Retirement Board or, if such person is not eligible for certification by any of these agencies, a sworn affidavit by two medical doctors licensed to practice medicine in the commonwealth to the effect that such person is permanently and totally disabled. The affidavit of at least one of such doctors shall be based upon a physical examination of such person by such doctor. The affidavit of one of such doctors may be based upon medical information contained in the records of the civil service commission which is relevant to the standards for determining permanent and total disability, as defined in § 3.04.101 of this article.

Sec. 3.04.104. Additional information.

In addition to information contained in affidavits and certificates filed under § 3.04.103 of this article, the Commissioner of the Revenue shall make such further inquiry of persons seeking exemption under this article, requiring answers under oath, as may be reasonably necessary to determine qualifications therefor as prescribed herein. The Commissioner of the Revenue is hereby authorized to require the production of certified tax returns to establish the income or financial worth of any applicant for exemption under this article.

Sec. 3.04.105. Effect of residency in hospital, nursing home or other facility.

The fact that persons who are otherwise qualified for tax exemption under this article are residing in hospitals, nursing homes, convalescent homes or other facilities for physical or mental care for extended periods of time shall not be construed to mean that the real estate for which tax exemption is sought does not continue to be the sole dwelling of such persons during such extended periods of other residence, so long as such real estate is not used by or leased to others for consideration.

Sec. 3.04.106. Changes in status.

Changes in respect to income, financial worth, ownership of property or other factors occurring during the taxable year for which an affidavit is filed under this article and having the effect of exceeding or violating the limitations and conditions provided in this article shall nullify any exemption for the then-current taxable year and the taxable year immediately following;

provided, however, that a change in ownership to a spouse less than 65 years of age which resulted solely from the death of his or her qualified spouse shall result in a prorated exemption for the then-current taxable year. Such prorated portion shall be determined by multiplying the amount of the exemption by a fraction wherein the number of complete months of the year such property was properly eligible for such exemption is the numerator and the number “12” is the denominator.

Sec. 3.04.107. Right-of-entry.

The Commissioner of the Revenue is hereby granted the authority to enter upon any individual's property who has filed an application under the terms of this article to verify property value.

Sec. 3.04.108. Late payment penalties and interest.

Nothing in this article shall be construed as waiving the imposition of any otherwise applicable late payment penalties or interest for failure of any person who has qualified for a partial tax exemption to pay real estate taxes by the due date.

Sec. 3.04.109. Notice of tax relief program.

The Treasurer shall enclose a written notice, in each real estate tax bill, of the terms and conditions of the real estate tax exemption program for elderly and handicapped residents established pursuant to this article. The Treasurer shall also employ any other reasonable means necessary to notify residents of the County about the terms and conditions of this real estate tax exemption program.

State Law References—Section 58.1-3210, et seq. of the Code of Virginia, as amended

Article 3.06 Personal Property Tax

3.06.010 Imposition Of Tax

3.06.020 Determination Of Amount

3.06.030 Purpose; Definitions; Relation To Other Provisions

3.06.040 Method Of Computing And Reflecting Tax Relief

3.06.050 Allocation Of Relief Among Taxpayers

3.06.060 Exemptions

3.06.070 Applicability .

3.06.080 Payment

3.06.090 Failure To Pay ; Penalty And Interest

3.06.100 Treasurer To Send Bills

3.06.110 Partial Exemption For Manufactured Homes Of Certain Persons

3.06.010 Imposition Of Tax

There is hereby imposed on all tangible personal property, including machinery and tools, subject to local taxation pursuant to Chapter 23 of Title 58.1, Code of Virginia, including machinery and tools, having a situs in the Town of Bowling Green, Virginia, an annual tax in an amount to be established annually by the Town Council of the Town of Bowling Green.

HISTORY

Amended by Ord. 2012-004 on 6/7/2012

3.06.020 Determination Of Amount

The tax imposed hereby shall be determined by multiplying the tangible personal property tax rate adopted by the Town Council annually times the fair market value of such property as reported to the Town by the Commissioner of Revenue of Caroline County, Virginia.

3.06.030 Purpose; Definitions; Relation To Other Provisions

- (a) The purpose of this Article is to provide for the implementation of the changes to the Personal Property Tax Relief Act of 1998, Code of Virginia § 58.1-3523 et seq., ("PPTRA") effected by legislation adopted during the 2004 Special Session I and the 2005 Regular Session of the General Assembly of Virginia.
- (b) Terms used in these sections that have defined meanings set forth in PPTRA shall have the same meanings as set forth in Virginia Code § 58.1-3523, as amended.

-
- (c) To the extent that the provisions of Article 3.06 conflict with any other provision of the Code of the Town of Bowling Green, Article 3.06 shall control.

3.06.040 Method Of Computing And Reflecting Tax Relief

- (a) The Town of Bowling Green adopts the provisions of Items 503.E of the 2005 Appropriations Act, providing for the computation of tax relief as a specific dollar amount to be offset against the total taxes that would otherwise be due for PPTRA and the reporting of such specific dollar relief on the tax bill.
- (b) The Town Council of the Town of Bowling Green shall set by ordinance, resolution or as part of the annual budget adopted pursuant to Chapter 25 of Title 15.2 of the Code of Virginia the rate of tax relief at such a level that is anticipated fully to exhaust PPTRA relief funds provided to Bowling Green by the Commonwealth.
- (c) Personal property tax bills shall set forth on their face the specific dollar amount of relief credited with respect to each qualifying vehicle, together with an explanation of the general manner in which relief is allocated.

3.06.050 Allocation Of Relief Among Taxpayers

- (a) Allocation of PPTRA relief shall be provided in accordance with the general provisions of this section, as implemented by the specific provisions of the Town of Bowling Green's annual budget relating to PPTRA relief.
- (b) Relief with respect to qualifying vehicles shall be provided at a rate, annually fixed by Council and applied to the first \$20,000 in value of each such qualifying vehicle that is estimated fully to use all available state PPTRA relief. The rate shall be established by the Town Council annually by ordinance, resolution or as part of the annual budget adopted by the Town of Bowling Green.

3.06.060 Exemptions

The tax imposed hereby shall not apply to household goods and personal effects as defined in § 58.1- 3504 of the Code of Virginia, as amended.

State Law Reference—58.1-3504

3.06.070 Applicability

Except as otherwise provided by law, the tax imposed hereby shall apply to all tangible personal property, including machinery and tools, unless specifically exempted herein, located in the Town of Bowling Green on January 1 of the tax year or, in the case of motor vehicles, travel trailers, boats and airplanes, normally garaged, docked or parked in the Town of Bowling Green.

3.06.080 Payment

The tax imposed hereby shall be paid to the Treasurer of the Town of Bowling Green on or before December 5 of each year by the owner of such property as of January 1 of that year or, in the case of such property subject to taxation leased from any agency or political subdivision of the federal or state or local governments for use in a business for profit, the lessee thereof.

3.06.090 Failure To Pay ; Penalty And Interest

- (a) If any taxpayer fails to pay the tax imposed hereby on or before December 5 of the year in which the tax is assessed, the taxpayer shall pay a penalty equal to 10% of the assessed tax or \$10, whichever is greater, provided that if the tax is less than \$10, the penalty will equal the amount of the tax.
- (b) In addition to the penalty imposed by this section, such taxpayer shall also pay interest on such delinquent tax and penalty in the amount of 10% per annum from December 6 in the year in which the tax is assessed, until paid. No penalty or interest for failure to pay any tax shall be imposed for any assessment made later than two weeks prior to the day on which the tax is due if the assessment is made thereafter through the fault of an official of the Town of Bowling Green or the County of Caroline and if such assessment is paid within two weeks after notice thereof is mailed.
- (c) Penalty and interest for failure to pay the tax imposed hereby shall not be assessed if such failure was not the fault of the taxpayer. Determination of fault shall be made by the Treasurer.

3.06.100 Treasurer To Send Bills

The Treasurer shall, as soon as reasonably possible in each year, but not later than 14 days prior to the due date of the taxes, send by United States Postal Service to each taxpayer assessed with taxes and levies for that year, as shown by the Town's records, a bill or bills for such taxes and levies.

3.06.110 Partial Exemption For Manufactured Homes Of Certain Persons

Notwithstanding any other provisions to the contrary, manufactured homes which are the principal residence of persons who qualify for partial exemption for taxation of this Code shall be partially exempt from the tax imposed by this article to the same extent and in the same manner as real estate is exempted by Section 3.04.100. Anyone who would qualify for a partial real estate tax exemption pursuant to Section 3.04.100 but for the fact that such person lives in a manufactured home shall be eligible for an exemption from personal property taxes on the manufactured home to the same extent and in the same manner as provided for in Section 3.04.100 for real estate. Loss of qualification for such real estate exemption shall mean loss of qualification for partial exemption from taxes on such person's manufactured home.

State law reference—58.1-3210

Article 3.08 Meals Tax

3.08.010 Imposition Of Tax; Amount

3.08.020 Definitions

3.08.030 Collection

3.08.040 Records, Reporting And Payment

3.08.050 Inspection Of Records; Assessment Of Tax And Penalties

3.08.060 Violations And Penalties

3.08.070 Exclusions And Exceptions

3.08.080 Gratuities And Service Charges

3.08.090 Deduction From Tax Due

3.08.010 Imposition Of Tax; Amount

There is hereby imposed and levied by the Town on each person a tax for meals purchased from any food

establishment, whether prepared in such food establishment or not, and whether consumed on the premises or not. Said tax shall be in addition to any sales and use taxes imposed by the Commonwealth of Virginia or the County of Caroline, but shall apply in lieu of the tax on prepared food and beverages or any similar tax imposed by the County of Caroline. The tax rate shall be set annually and adopted as part of the annual budget resolution.

HISTORY

Amended by Ord. O-2017-002 on 6/1/2017

State Law Reference—Code of Virginia, Section 581.-3840

3.08.020 Definitions

For the purposes of this article, the following terms shall have the meanings indicated:

"Cater" means the furnishing of food, beverages, or both, on the premises of another for compensation.

"Delicatessen" means an establishment, or portion of an establishment, such as a grocery store or supermarket, that sells prepared sandwiches or salads as well as ingredients for sandwiches or salads.

"Food" means all food, beverages, or both, including alcoholic beverages, purchased in or from a food establishment, whether prepared in such food establishment or not and whether consumed on the premises or not, and without regard to the manner, time or place of service.

"Food Establishment" means any place in or from which food or food products are prepared, packaged, sold or distributed in the Town, including, but not limited to, any restaurant, dining room, grill, coffee shop, cafeteria, cafe, snack bar, lunch counter, convenience store, movie theater, delicatessen, confectionery, bakery, eating house, eatery, drugstore, ice cream/yogurt shops, lunch wagon or truck, pushcart or other mobile facility from which food is sold, public or private club, resort, bar, lounge or other similar establishment, public or private, and shall include private property outside of and continuous to a building or structure operated as a food establishment at which food or food products are sold for immediate consumption.

"Meals" means any prepared food or drink offered or held out for sale by a food establishment for the purpose of being consumed by any person to satisfy the appetite and which is ready for immediate consumption. All such food and beverage, unless otherwise specifically exempted or excluded herein, shall be included, whether intended to be consumed on the seller's premises or elsewhere, whether designated as breakfast, lunch, snack, dinner, supper or by some other name and without regard to the manner, time or place of service.

"Retail Sale" means a sale other than for the purpose of resale.

"Town" means the Town of Bowling Green.

"Treasurer" means the Treasurer of the Town of Bowling Green and any duly designated deputies, assistants, inspector or other employees.

3.08.030 Collection

Every person receiving any payment for food with respect to which a tax is levied hereafter shall collect and remit the tax imposed under this article from the purchasers of meals at the time payment for such meal is made, whether in cash, on credit or by credit card; provided, however, that no blind person operating a vending stand or other business enterprise under the jurisdiction of the Department for the Visually Handicapped and located on property acquired and used by the United States for any military or naval purpose shall be required to collect or remit such taxes. The tax shall be added to the cost of the meals by the seller. Taxes collected by the seller shall be held in trust for the Town until paid.

The purchase of meals is taxable under this Article when the sale of the meal occurred in the Town at a place of business in the Town, without regard to the county, city or town of delivery or to the possible use by the purchaser.

State Law Reference—Code of Virginia, Sections 58.1-3840(B), 58.1-3841

3.08.040 Records, Reporting And Payment

- (a) Every seller of meals shall maintain accurate records of the amount paid to the seller monthly for meals and the tax collected thereon.
- (b) Every seller of meals shall file a monthly report with the Treasurer setting forth the amount collected by the seller for meals and the amount of tax collected thereon during the previous month. The tax collected shall be submitted to the Treasurer of the Town with the report. Reports and the tax proceeds shall be submitted to the Treasurer not later than the 20th day of the month next following the month of collection.
- (c) Records shall be maintained by every seller of meals for a period of five years.

3.08.050 Inspection Of Records; Assessment Of Tax And Penalties

The Treasurer shall have the power to examine records relating to the sale of meals and the taxes thereon and the purchase of ingredients for meals at reasonable times and without unreasonable interference with the businesses of sellers of meals for the purpose of administering and enforcing the provisions of this article.

- (a) In the event that no report or tax is remitted as required herein or if the Treasurer has reason to believe that an incorrect report or incorrect amount of taxes has been submitted, the Treasurer may proceed in such manner as he or she may deem best to gather information on which to estimate the correct amount of the tax due. Based on such information, the Treasurer shall assess against the seller of meals such tax and penalties provided for in this article, and shall notify such seller of meals, by certified or registered mail sent to the seller's last-known address, of such tax and penalties. The total amount thereof shall be payable to the Treasurer within 10 days from the date of mailing of the notice.

3.08.060 Violations And Penalties

- (a) If any seller of meals whose duty it is to do so shall fail to file any report required by this article or remit to the Treasurer any tax imposed hereby within the time and in the amount specified herein, there shall be added to the tax due a penalty of 10% of the amount in default for unpaid taxes and 10% of the taxes collected as shown on any overdue report. An additional penalty of five percent for each month thereafter, for every additional month such report or tax is overdue, until a maximum penalty of 25% is imposed; provided, however, that the penalty shall in no case exceed the amount of the tax assessable. Such interest shall be computed upon the taxes and penalty from the first day following the day such taxes are

due and payable and shall continue until all such taxes, penalties and interest are paid.

- (b) The wrongful and fraudulent use of such collections other than remittance of the same as provided by law shall constitute embezzlement pursuant to Section [18.2-111](#) of the Code of Virginia, as amended. Any person willfully failing or refusing to file a return as required under this Article shall, upon conviction, be guilty of a Class 1 misdemeanor, except that any person failing to file such a return shall be guilty of a Class 3 misdemeanor if the amount of tax lawfully assessed in connection with the return is one thousand dollars (\$1,000.00) or less. Any person violating or failing to comply with any other provision of this Article shall be guilty of a Class 1 misdemeanor.
- (c) Except as provided in this section, any corporate or partnership officer, as defined in section 58.1-3906, Code of Virginia, 1950, as amended, or any other person required to collect, account for, or pay over the tax imposed under this Article, who willfully fails to collect or truthfully account for or pay over such tax, or who willfully evades or attempts to evade such tax or payment, shall, in addition to any other penalties imposed by law, be guilty of a Class 1 misdemeanor. Each violation of or failure to comply with this Article shall constitute a separate offense. Conviction of any such violation shall not relieve any person from the payment, collection or remittance of the tax as provided in this Article. Except as provided in subsection (c) above, any corporate or partnership officer, as defined in Virginia Code § 58.1-3906, or any other person required to collect, account for or pay the meals tax imposed under this article, who willfully fails to collect or truthfully account for or pay such tax or who willfully evades or attempts to evade such tax or payment thereof shall, in addition to any other penalties imposed by law, be guilty of a Class 1 misdemeanor.
- (d) Each violation of or failure to comply with this article shall constitute a separate offense. Conviction of any such violation shall not relieve any person from payment, collection or remittance of the tax as provided in this article.

State Law Reference—Code of Virginia Section 58.1-3916, 58.1-3916.1

3.08.070 Exclusions And Exceptions

- (a) The tax imposed under this article shall be not be levied on the following items when served exclusively for off-premises consumption:
 - (1) Factory-prepackaged candy, gum, nuts and other items of essentially the same nature.
 - (2) Factory-prepackaged donuts, ice cream, crackers, nabs, chips, cookies and factory- prepackaged items of essentially the same nature.
 - (3) Food sold in bulk. For the purposes of this provision, a bulk sale shall mean the sale of any item that would exceed the normal, customary and usual portion sold for on- premises consumption (e.g., a whole cake, a gallon of ice cream); a bulk sale shall not include any food or beverage that is catered or delivered by a food establishment for off- premises consumption.
 - (4) Alcoholic and nonalcoholic beverages sold in factory sealed containers.
 - (5) Any food or food product purchased with food coupons issued by the United States Department of Agriculture under the Food Stamp Program or drafts issued through the Virginia Special Supplemental Food Program for Women, Infants and Children.
 - (6) Any food or food product purchased for home consumption as defined in the federal Food Stamp Act of 1977, 7 U.S.C § 2012, as amended, except hot food or hot food products ready for immediate consumption. For the purposes of administering the tax levied hereunder, the following items,

whether or not purchased for immediate consumption, are excluded from said definition of food in the federal Food Stamp Act: sandwiches, salad bar items sold from a salad bar, prepackaged single-serving salads consisting primarily of an assortment of vegetables and non-factory sealed beverages. This subsection shall not affect provisions set forth in subsection (c)(3), (4) and (5) herein below.

- (b) A grocery store, supermarket or convenience store shall not be subject to the tax except for any portion or section therein designated as a delicatessen or designated for the sale of prepared food and beverages.
- (c) The tax imposed hereunder shall not be levied on the following purchases of food and beverages:
 - (1) Food and beverages furnished by food establishments to employees as part of their compensation when no charge is made to the employee.
 - (2) Food and beverages sold by day-care centers, public or private elementary or secondary schools or food sold by any college or university to its students or employees.
 - (3) Food and beverages for use or consumption and which are paid for directly by the commonwealth, any political subdivision of the commonwealth or the United States.
 - (4) Food and beverages furnished by a hospital, medical clinic, convalescent home, nursing home, home for the aged, infirm, handicapped, battered women, narcotic addicts or alcoholics or other extended care facility to patients or residents thereof.
 - (5) Food and beverages furnished by a public or private nonprofit charitable organization or establishment or a private establishment that contracts with the appropriate agency of the commonwealth to offer meals at concession prices to elderly, infirm, blind, handicapped or needy persons in their homes or at central locations.
 - (6) Food and beverages sold on an occasional basis (not exceeding six times per calendar year) by a nonprofit educational, charitable or benevolent organization, church or religious body as a fundraising activity, the gross proceeds of which are to be used by such organization exclusively for nonprofit educational, charitable, benevolent or religious purposes.
 - (7) Food and beverages sold through vending machines.

State Law Reference—Code of Virginia, Section 58.1.-3840

3.08.080 Gratuities And Service Charges

- (a) Where a purchaser provides a gratuity for an employee of a seller and the amount of the gratuity is wholly in the discretion of the purchaser, the gratuity is not subject to the tax imposed by this article, whether paid in cash to the employee or added to the bill and charged to the purchaser's account, provided that in the latter case, the full amount of the gratuity is turned over to the employee by the seller.
- (b) An amount or percent, whether designated as a gratuity, tip or service charge that is added to the price of the food and beverages by the seller and required to be paid by the purchaser shall be exempt from the tax imposed by this article to the extent that the mandatory tip, gratuity, or service charge is less than twenty (20) percent of the sales price. Any portion of the mandatory tip, gratuity or service charge that exceeds twenty (20) percent of the sales price is part of the selling price of the food and beverage is subject to the tax imposed by this article.

State Law Reference—Code of Virginia, Section 58.1.-3840

3.08.090 Duty of Person Going Out of Business

Whenever any person required to collect and pay to the Town a tax under this Article shall cease to operate and shall otherwise dispose of his business, any tax payable under this Article to the Town shall become immediately due and payable and such person shall immediately make a report and pay the tax due

Article 3.10 Bank Franchise Tax

3.10.010 Definitions

3.10.020 Franchise Tax Assessment

3.10.030 Rate Of Taxation

3.10.040 Date Of Payment

3.10.010 Definitions

As used in this article, the following terms shall have the meanings indicated:

"Bank" means any incorporated bank, banking association or trust company organized by or under the authority of the laws of the commonwealth and any bank or banking association organized by or under the authority of the laws of the United States, doing business or having an office in the Commonwealth or having a charter which designates any place within the commonwealth as the place of its principal office, and any bank which establishes and maintains a branch in the Commonwealth under Article 5.1 (§ 6.1-44.1 et seq.) of Title 6.1 or Article 5.2 (§ 6.1-44.15 et seq.) of Title 6.1, whether such bank or banking association is authorized to transact business as a trust company or not, and any joint-stock land bank or any other bank organized by or under the authority of the laws of the United States upon which the commonwealth is authorized to impose a tax. The term shall exclude all corporations organized under the laws of other states and doing business in the commonwealth, corporations organized not as banks under the laws of the commonwealth and all natural persons and partnerships.

"Bank Holding Companies" means any corporation that is organized under the laws of Virginia, is doing business in the commonwealth and is a bank holding company under the provisions of the Federal Bank Holding Company Act of 1956.

"Net Capital" means a bank's net capital computed pursuant to section 58.1-1205 of the Code of Virginia.

State Law Reference—Code of Virginia Section 58.1-1201

3.10.020 Franchise Tax Assessment

Every bank or trust company with an office in the Town of Bowling Green shall pay an annual franchise tax measured by its net capital, as defined in the Code of Virginia.

3.10.030 Rate Of Taxation

1. Pursuant to the provisions, of chapter 12 of title 58.1 of the Code of Virginia, there is hereby imposed upon each bank located within the boundaries of this town a tax on net capital equaling eighty (80) percent of the state rate of franchise tax set forth in section 58.1-1204 of the Code of Virginia.

-
2. If such bank also has offices located outside the corporate limits of Bowling Green, the tax shall be apportioned as provided by section 58.1-1211 of the Code of Virginia.

State Law Reference—Code of Virginia Sections 58.1-1209, 58.1-1211

3.10.040 Date Of Payment

On or after the first day of January of each year, but not later than March first of any such year, all banks whose principal offices are located within this Town shall prepare and file with the Town Treasurer a return as provided by section 58.1-1207 of the Code of Virginia in duplicate which shall set forth the tax on net capital computed pursuant to chapter 12 of title 58.1 of the Code of Virginia. The treasurer shall certify a copy of the bank's return and schedule and shall forthwith transmit such certified copy to the state department of taxation.

Every bank subject to the tax imposed by this article shall pay the tax to the Treasurer of the Town on or before June 1 of each year.

State Law Reference—Code of Virginia Section 58.1-1207

Article 3.12 Transient Occupancy Tax

3.12.010 Definitions

3.12.020 Imposition; Exemptions

3.12.030 Collection Procedure

3.12.040 Reports And Remittance Of Tax Collected

3.12.050 Interest And Penalties Upon Failure Or Refusal To Remit Tax

3.12.060 Failure Or Refusal To Collect And Report Tax

3.12.070 Records To Be Kept By Person Liable For Collection And Payment Of Tax

3.12.080 Tax Immediately Due And Payable Upon Cessation Of Business

3.12.090 Violations And Penalties

3.12.010 Definitions

For the purpose of this article, the following words shall have the meanings indicated:

Accommodations mean any room or space, suitable or intended for occupancy by transients for dwelling, lodging, or sleeping purposes, where a price is paid in a retail sale by or for a transient for the use or possession of the room or space in any hotel, motel, boarding house, travel campground, short-term rental, or other facility offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days. "Accommodations" does not include rooms or space offered by a person in the business of providing conference rooms, meeting space, or event space if the person does not also offer rooms available for overnight sleeping.

Accommodations fee means the room charge less the discount room charge, if any, provided that the accommodations fee may not be less than \$0.

Accommodations intermediary means any person other than an accommodations provider that (i) facilitates the sale of an accommodation and (ii) either (a) charges a room charge to the customer, and charges an accommodations fee to the customer, which fee it retains as compensation for facilitating the sale; (b) collects a room charge from the

customer; or (c) charges a fee, other than an accommodations fee, to the customer, which fee it retains as compensation for facilitating the sale. For purposes of this definition, "facilitates the sale" includes brokering, coordinating, or in any other way arranging for the purchase of the right to use accommodations via a transaction directly, including via one or more payment processors, between a customer and an accommodations provider.

Accommodations intermediary does not include a person:

(1) If the accommodations are provided by an accommodations provider operating under a trademark, trade name, or service mark belonging to such person;

(2) Who facilitates the sale of an accommodation if (i) the price paid by the customer to such person is equal to the price paid by such person to the accommodations provider for the use of the accommodations and (ii) the only compensation received by such person for facilitating the sale of the accommodation is a commission paid from the accommodations provider to such person; or

(3) Who is licensed as a real estate licensee pursuant to Code of Virginia, title 54.1, ch. 21, art. 1 (Code of Virginia, § 54.1-2100 et seq.), when acting within the scope of such license.

Accommodations provider means any person that furnishes accommodations to the general public for compensation. The term "furnishes" includes the sale of use or possession or the sale of the right to use or possess.

Affiliate means with respect to any person, any other person directly or indirectly controlling, controlled by, or under common control with such person. For purposes of this definition, "control" (including controlled by and under common control with) means the power, directly or indirectly, to direct or cause the direction of the management and policies of such person whether through ownership or voting securities or by contract or otherwise.

"Consumer" means every person who shall pay to any hotel, motel, boardinghouse, campground or other facility offering guest rooms a charge for the occupancy of any room or space.

Discount room charge means the full amount charged by the accommodations provider to the accommodations intermediary, or an affiliate thereof, for furnishing the accommodations.

"Lodging" means space or room furnished any transient, including the cost of all meals, food and other services when furnished with space or room for a unit price.

"Person" includes, but is not limited to, an individual, firm, partnership or corporation and combinations of individuals or any other legal entity by whatever term customarily known.

Retail sale means a sale to any person for any purpose other than for resale.

Room charge means the full retail price charged to the customer for the use of the accommodations before taxes.

"Room charge" includes any fee charged to the customer and retained as compensation for facilitating the sale, whether described as an accommodations fee, facilitation fee, or any other name. The room charge will be determined in accordance with 23VAC10-210-730 and the related rulings of the Virginia Department of Taxation on the same.

"Seller" means every person who operates a hotel, motel, boardinghouse, campground or other facility within the Town providing rooms or spaces to any consumer for occupancy for a charge.

Short-term rental means the provision of a room or space that is suitable or intended for occupancy for dwelling, sleeping, or lodging purposes, for a period of fewer than 30 consecutive days, in exchange for a charge for the

occupancy.

"Transient" means any person who, for a period of not more than 30 consecutive days, either at his own expense or at the expense of another, obtains lodging at any hotel as defined herein.

3.12.020 Imposition; Exemptions

- (a) Imposition. There is hereby imposed levied and imposed, in addition to all other taxes and fees of every kind now imposed by law, on each transient a tax for accommodations . Said tax shall be set annually and adopted as part of the annual budget resolution.
- (b) Exemptions.
 - (1) The tax shall not apply to charges for meals, telephone services or any services other than the charge for occupancy of the room or space, unless such services are included in a unit price for the room or space.
 - (2) The tax shall not apply to rooms or spaces rented and continuously occupied by the same individual or group for 30 or more days.
 - (3) No tax shall be payable under this article on charges for lodging paid to any hospital, medical clinic, convalescent home or home for the aged.

State Law Reference—Code of Virginia Sections 58.1-3819, 58.1-3840, 15.2-1104,

3.12.030 Collection Procedure

- (a) For any retail sale of accommodations not facilitated by an accommodations intermediary, the accommodations provider must collect the tax imposed pursuant to this article, computed on the total price paid for the use or possession of the accommodations. The accommodations provider must separately state the amount of the tax in the bill, invoice, or similar documentation and must add the tax to the total price paid for the use or possession of the accommodations.
- (b) For any retail sale of accommodations facilitated by an accommodations intermediary, the accommodations intermediary will be deemed under this article as a facility making a retail sale of an accommodation. The accommodations intermediary must collect the tax imposed pursuant to this article, computed on the room charge. The accommodations intermediary must separately state the amount of the tax on the bill, invoice, or similar documentation and add the tax to the room charge; thereafter, such tax is a debt from the customer to the accommodations intermediary, recoverable at law in the same manner as other debts.
- (c) Every person receiving any payment in accordance with the provisions of this section for any accommodation with respect to which a tax is levied under this article must collect the amount of tax thereby imposed from the transient on whom the tax is levied, or from the person paying for such accommodation, at the time payment for such accommodation is made. Such tax will be deemed to be held in trust by the person required to collect the tax until remitted to the county as required in this article

State Law Reference—Code of Virginia Sections 58.1-3819, 15.2-1104

3.12.040 Reports And Remittance Of Tax Collected

- (a) The person collecting the tax levied under this article is liable for the tax and must make a report upon such

forms and setting forth such information as the director may prescribe and require. Such reports must show the amount of room rental charges collected and the tax required to be collected and must be signed and delivered to the director with a remittance of such tax. Such report and remittance must be made at least once in every 30-day period and not later than the 20th day of the month next following the month in which such tax was collected. The taxes collected by the seller shall be deemed to be held in trust by the seller until they have been remitted to the Treasurer. The required report shall be in such form as may be prescribed by the Treasurer.

- (b) Any seller collecting the tax on transactions exempt or not taxable under Article 3.12 shall transmit to the Treasurer such erroneously collected tax unless and until he can affirmatively show that the tax has been refunded to the consumer or credited to his account.

3.12.050 Interest And Penalties Upon Failure Or Refusal To Remit Tax

(a) If any person, whose duty it is so to do, shall fail or refuse to file with the director the report required under this article within the time specified in this article, there shall be assessed a penalty in the amount of ten percent of the tax assessable on such report. Such penalty shall be assessed on the day following the day on which the report was due unless otherwise provided by Code of Virginia, § 58.1-3903. Any such penalty, when assessed, shall become a part of the tax. The imposition of such penalty shall not be deemed a defense to any criminal prosecution for failing to make any report required in this article.

(b) If any person, whose duty it is so to do, shall fail or refuse to remit to the director the tax required to be collected and paid under this article within the time specified in this article, there shall be assessed a penalty in the amount of ten percent of the tax past due. Such penalty shall be assessed on the day following the day on which the tax was due unless otherwise provided by Code of Virginia, § 58.1-3903. Any such penalty, when assessed, shall become a part of the tax.

(c) In addition, there shall be assessed interest at the rate of ten percent per year on the amount of tax past due, which interest shall commence on the day following the day on which the tax was due unless otherwise provided by Code of Virginia, § 58.1-3903.

State Law Reference—Code of Virginia Section 58.1-3916, 58.1-3903

3.12.060 Failure Or Refusal To Collect And Report Tax

If any person shall fail or refuse to collect the tax imposed under Article 3.12 and to make, within the time provided in this article, the reports and remittances required in this article, the Treasurer shall proceed in such manner as he may deem best to obtain facts and information on which to base his estimate of the tax due. As soon as the Treasurer shall procure such facts and information as he is able to obtain upon which to base the assessment of any tax payable by any person who failed or refused to collect such tax, and to make such report and remittance, he shall proceed to determine and assess against such person the tax, penalty and interest as provided for in this article and shall notify such person by registered mail sent to his last known address of the amount of such tax, interest and penalty, and the total amount thereof shall be payable within 10 days from the date of the mailing of such notice.

3.12.070 Records To Be Kept By Person Liable For Collection And Payment Of Tax

It shall be the duty of every person liable for the collection and payment to the Town of any tax imposed by Article 3.12 to keep and to preserve for a period of three years suitable records as may be necessary to determine and show accurately the amount of such tax as he may have been responsible for collecting and paying to the Town. The Treasurer may inspect such records at all reasonable times.

3.12.080 Tax Immediately Due And Payable Upon Cessation Of Business

Whenever any person required to collect and remit the tax imposed and levied by Article 3.12 shall go out of business, dispose of his business or otherwise cease to operate, all of such taxes collected and any tax payable under this article shall thereupon be reported and remitted to the Treasurer of the Town.

3.12.090 Violations And Penalties

- (a) Any person willfully failing or refusing to file a return as required under this Article shall, upon conviction, be guilty of a Class 1 misdemeanor, except that any person failing to file such a return shall be guilty of a Class 3 misdemeanor if the amount of tax lawfully assessed in connection with the return is one thousand dollars (\$1,000.00) or less. Any person violating or failing to comply with any other provision of this Article shall be guilty of a Class 1 misdemeanor.
- (b) Except as provided in this section, any corporate or partnership officer, as defined in section 58.1-3906, Code of Virginia, 1950, as amended, or any other person required to collect, account for, or pay over the tax imposed under this Article, who willfully fails to collect or truthfully account for or pay over such tax, or who willfully evades or attempts to evade such tax or payment, shall, in addition to any other penalties imposed by law, be guilty of a Class 1 misdemeanor. Conviction of any such violation shall not relieve any person from the payment, collection or remittance of the tax as provided in this Article.

State Law Reference—Code of Virginia Section 58.1-3916.1

Article 3.14 Licensing, Business, Professional Occupational

3.14.010 Applicability Of Provisions; Conflicting Legislation

3.14.020 Definitions

3.14.030 Compliance Required; Display Of License

3.14.040 License Requirements

3.14.050 Situs Of Gross Receipts

3.14.060 Limitations And Extensions

3.14.070 Appeals And Rulings

3.14.080 Recordkeeping And Audits

3.14.090 Exclusions And Deductions From Gross Receipts

3.14.100 License Fee And Tax

3.14.110 Proration Of Tax

3.14.120 Exemptions

3.14.130 Violations And Penalties

3.14.010 Applicability Of Provisions; Conflicting Legislation

This Article is enacted under the authority of Section 58.1-3700 et seq. of the Code of Virginia, as amended.

Except as may be otherwise provided by the laws of the Commonwealth of Virginia, and notwithstanding any other current ordinances or resolutions enacted by the Town of Bowling Green, whether or not compiled in the Code of this jurisdiction, to the extent of any conflict, the following provisions shall be applicable to the levy, assessment and collection of licenses required and taxes imposed on businesses, trades, professions, occupations and callings and upon the persons engaged therein within the Town.

3.14.020 Definitions

For the purposes of Article 3.14, unless otherwise required by the context, the following terms shall have the meanings indicated:

"Affiliated Group" means:

- (a) One or more chains of includable corporations connected through stock ownership with a common parent corporation which is an includable corporation if stock possessing at least 80% of the voting power of all classes of stock and at least 80% of each class of the nonvoting stock of each of the includable corporations, except the common parent corporation, is owned directly by one or more of the other includable corporations; and the common parent corporation directly owns stock possessing at least 80% of the voting power of all classes of stock and at least 80% of each class of the nonvoting stock of at least one of the other includable corporations. As used in this section, the term "stock" does not include nonvoting stock which is limited and preferred as to dividends. The term "includable corporation" means any corporation within the affiliated group irrespective of the state or country of its incorporation; and the term "receipts" includes gross receipts and gross income.
- (b) Two or more corporations if five or fewer persons who are individuals, estates or trusts own stock possessing at least 80% of the total combined voting power of all classes of stock entitled to vote or at least 80% of the total value of shares of all classes of the stock of each corporation; and more than 50% of the total combined voting power of all classes of stock entitled to vote or more than 50% of the total value of shares of all classes of stock of each corporation, taking into account the stock ownership of each such person only to the extent such stock ownership is identical with respect to each such corporation. When one or more of the includable corporations, including the common parent corporation, is a nonstock corporation, the term "stock," as used in this subsection, shall refer to the nonstock corporation membership or membership voting rights, as is appropriate to the context.

"Assessment" means a determination as to the proper rate of tax, the measure to which the tax rate is applied and, ultimately, the amount of tax, including additional or omitted tax, that is due. An assessment shall include a written assessment made pursuant to notice by the assessing official or a self-assessment made by a taxpayer upon the filing of a return or otherwise not pursuant to notice. Assessments shall be deemed made by an assessing official when a written notice of assessment is delivered to the taxpayer by the assessing official or an employee of the assessing official or mailed to the taxpayer at his last known address. Self-assessments shall be deemed made when a return is filed or, if no return is required, when the tax is paid. A return filed or tax paid before the last day prescribed by ordinance for the filing or payment thereof shall be deemed to be filed or paid on the last day specified for the filing of a return or the payment of tax, as the case may be.

"Assessor" or "Assessing Official" means the Treasurer of the Town of Bowling Green.

"Base Year" means the calendar year preceding the license year, except for contractors subject to the provisions of § 58.1-3715, Code of Virginia.

"Broker" means an agent of a buyer or a seller who buys or sells stocks, bonds, commodities or services, usually on a commission basis.

"Business" means a course of dealing which requires the time, attention and labor of the person so engaged for the purpose of earning a livelihood or profit. It implies a continuous and regular course of dealing, rather than an irregular or isolated transaction. A person may be engaged in more than one business. The following acts shall create a rebuttable presumption that a person is engaged in a business: advertising or otherwise holding oneself out to the public as being engaged in a particular business; or filing tax returns, schedules and documents that are required only of persons engaged in a trade or business.

"Commodity" means staples such as wool, cotton etc., which are traded on a commodity exchange and on which there is trading in futures.

"Contractor" has the meaning prescribed in § 58.1-3714B, Code of Virginia, as amended, whether such work is done or offered to be done by day labor, general contractor subcontract.

"Dealer" means any person engaged in the business of buying and selling securities for his own account, but does not include a bank, or any person insofar as he buys or sells securities for his own account, either individually or in some fiduciary capacity, but not as part of a regular business.

"Definite Place of Business" means an office or a location at which occurs a regular and continuous course of dealing for 30 consecutive days or more. A definite place of business for a person engaged in business may include a location leased or otherwise obtained from another person on a temporary or seasonal basis; and real property leased to another. A person's residence shall be deemed to be a definite place of business if there is no definite place of business maintained elsewhere and the person is not licensable as a peddler or itinerant merchant.

"Financial Services" means:

(a) the buying, selling, handling, managing, investing and providing of advice regarding money, credit, securities and other investments, and includes the service for compensation by a credit agency, an investment company, a broker or dealer in securities and commodities or a security or commodity exchange, unless such service is otherwise provided for in this Article.

(b) Those engaged in rendering financial services include, but without limitation, the following:

- (1) Buying installment receivables,
- (2) Chattel mortgage financing,
- (3) Consumer financing,
- (4) Credit card services,
- (5) Credit unions,
- (6) Factors,
- (7) Financing accounts receivable,
- (8) Industrial loan companies,
- (9) Installment financing,
- (10) Inventory financing,
- (11) Loan or mortgage brokers,
- (12) Loan or mortgage companies,
- (13) Safety deposit box companies,
- (14) Security and commodity brokers and services,
- (15) Stockbroker,
- (16) Working capital financing.

"Gross Receipts" means the whole, entire, total receipts attributable to the licensed privilege, without deduction, except as may be limited by the provisions of Chapter 37, Title 58.1, Code of Virginia.

"License Year" means the calendar year for which a license is issued for the privilege of engaging in business.

"Person" means an individual, corporation, partnership, firm, limited liability company, organization, association or other entity.

"Personal Services" means rendering for compensation any repair, personal, business or other services not specifically classified as "financial, estate or professional service" under this article, or rendered in any other business or occupation not specifically classified in this ordinance unless exempted from local license tax by Title 58.1 of the Code of Virginia.

"Professional Services" means services performed by architects, attorneys at law, certified public accountants, dentists, engineers, land surveyors, surgeons, veterinarians and practitioners of the healing arts (the arts and sciences dealing with the prevention, diagnosis, treatment and cure or alleviation of human physical or mental ailments, conditions, diseases, pain or infirmities) and such occupations, and no others, as the Virginia Department of Taxation may list in the BPOL guidelines promulgated pursuant to § 58.1-3701, Code of Virginia. The Department shall identify and list each occupation or vocation in which a professed knowledge of some department of science or learning, gained by a prolonged course of specialized instruction and study is used by its practical application to the affairs of others, either advising, guiding or teaching them, and in serving their interests or welfare in the practice of an art or science founded on it. The word "profession" implies attainments in professional knowledge as distinguished from mere skill and the application of knowledge to uses for others rather than for personal profit.

"Purchases" means all goods, wares and merchandise received for sale at each definite place of business of a wholesale merchant. The term shall also include the cost of manufacture of all goods, wares and merchandise manufactured by any wholesaler or wholesale merchant and sold or offered for sale. Such merchant may elect to report the gross receipts from the sale of manufactured goods, wares and merchandise if it cannot determine or chooses not to disclose the cost of manufacture.

"Real Estate Services" means rendering a service for compensation as lessor, buyer, seller, agent or broker and providing a real estate service, unless the service is otherwise specifically provided for in Article 3.14, and such services include, but are not limited to, the following:

- (a) Appraisers of real estate.
- (b) Escrow agents, real estate.
- (c) Fiduciaries, real estate.
- (d) Lessors of real property.
- (e) Real estate agents, brokers and managers.
- (f) Real estate selling agents.
- (g) Rental agents for real estate.

"Retailer or Retail Merchant" means any person or merchant who sells goods, wares and merchandise for use or consumption by the purchaser or for any purpose other than resale by the purchaser, but does not include sales at wholesale to institutional, commercial and industrial users.

"Security" has the same meaning as in the Securities Act (§ 13.1-501 et seq.) of the Code of Virginia or in similar laws of the United States regulating the sale of securities.

"Services" means things purchased by a customer which do not have physical characteristics or which are not goods, wares or merchandise.

"Wholesaler" or "Wholesale Merchant" means any person or merchant who sells wares and merchandise for resale by the purchaser, including sales when the goods, wares and merchandise will be incorporated into goods and services for sale, and also includes sales to institutional, commercial, government and industrial users which, because of the quantity, price or other terms, indicate that they are consistent with sales at wholesale.

3.14.030 Compliance Required; Display Of License

It shall be unlawful for any person to engage in or to hold himself out as being engaged in any business, profession, trade, calling, occupation or activity for which a Town license is required or upon which a Town license tax is imposed without having a currently valid Town license therefore or without having paid the required license tax or fee. Each license shall be displayed at the licensee's regular place of business. Each licensee having or maintaining no regular place of business within the Town shall carry on his person or in his vehicle such license at all times while engaged in his business, trade, profession, occupation or calling. Every licensee shall promptly display his license to any police officer of the Town at any and all reasonable times upon request of such officer.

3.14.040 License Requirements

- (a) Every person engaging in any business, trade, profession, occupation or calling (collectively hereinafter "a business") in the Town of Bowling Green, as defined in Article 3.14, unless otherwise exempted by law, shall obtain a license for each such business if such person maintains a definite place of business in this jurisdiction, such person does not maintain a definite office anywhere but does maintain an abode in this jurisdiction, which abode for the purposes of this article shall be deemed a definite place of business, or there is no definite place of business but such person operates amusement machines, is engaged as a peddler or itinerant merchant, carnival or circus as specified in § 58.1-3717, § 58.1-3718 or §58.1-3728, respectively, Code of Virginia, or is a contractor subject to § 58.1-3715, Code of Virginia, or is a public service corporation subject to § 58.1-3731, Code of Virginia. A separate license shall be required for each definite place of business. A person engaged in two or more businesses or professions carried on at the same place of business may elect to obtain one license for all such businesses and professions if all of the following criteria are satisfied: each business or profession is licensable at the location and has satisfied any requirements imposed by state law or other provisions of the ordinances of this jurisdiction; all of the businesses or professions are subject to the same tax rate or, if subject to different tax rates, the licensee agrees to be taxed on all businesses and professions at the highest rate; and the taxpayer agrees to supply such information as the Assessor may require concerning the nature of the several businesses and their gross receipts. Every person who changes the location of his business, trade, profession, occupation or calling shall notify the assessing official of his new location and the license shall be amended to the new location.
- (b) Each person subject to a license tax shall apply for a license prior to beginning business, if he was not subject to licensing in this jurisdiction on or before January 1 of the license year, or no later than March 1 of the current license year if he had been issued a license for the preceding license year. The application shall be on forms prescribed by the assessing official.
- (c) The tax shall be paid with the application in the case of any license not based on gross receipts. If the tax is measured by the gross receipts of the business, the tax shall be paid on or before March 1.
- (d) The assessing official may grant an extension of time, not to exceed 90 days, in which to file an application

for a license, for reasonable cause. The extension shall be conditioned upon the timely payment of a reasonable estimate of the appropriate tax, subject to adjustment to the correct tax at the end of the extension together with interest from the due date until the date paid and, if the estimate submitted with the extension is found to be unreasonable under the circumstances, a penalty of 10% of the portion paid after the due date.

- (e) A penalty of 10% of the tax may be imposed upon the failure to file an application or the failure to pay the tax by the appropriate due date. Only the late filing penalty shall be imposed by the assessing official if both the application and payment are late; however, both penalties may be assessed if the assessing official determines that the taxpayer has a history of noncompliance. In the case of an assessment of additional tax made by the assessing official, if the application and, if applicable, the return were made in good faith and the understatement of the tax was not due to any fraud, reckless or intentional disregard of the law by the taxpayer, there shall be no late payment penalty assessed with the additional tax. If any assessment of tax by the assessing official is not paid within 30 days, the Treasurer may impose a ten-percent late payment penalty. The penalties shall not be imposed or, if imposed, shall be abated by the official who assessed them if the failure to file or pay was not the fault of the taxpayer. In order to demonstrate lack of fault, the taxpayer must show that he acted responsibly and that the failure was due to events beyond his control. "Acted responsibly" means that the taxpayer exercised the level of reasonable care that a prudent person would exercise under the circumstances in determining the filing obligations for the business and the taxpayer undertook significant steps to avoid or mitigate the failure, such as requesting appropriate extensions (where applicable), attempting to prevent a foreseeable impediment, acting to remove an impediment once it occurred and promptly rectifying a failure once the impediment was removed or the failure discovered. "Events beyond the taxpayer's control" include but are not limited to the unavailability of records due to fire or other casualty; the unavoidable absence (e.g., due to death or serious illness) of the person with the sole responsibility for tax compliance; or the taxpayer's reasonable reliance in good faith upon erroneous written information from the assessing official, who was aware of the relevant facts relating to the taxpayer's business when he provided the erroneous information.
- (f) Interest, at the rate of 10% annually, shall be charged on the late payment of the tax from the due date until the date paid without regard to fault or other reason for the late payment. Whenever an assessment of additional or omitted tax by the assessing official is found to be erroneous, all interest and penalty charged and collected on the amount of the assessment found to be erroneous shall be refunded together with interest on the refund from the date of payment or the due date, whichever is later. Interest shall be paid on the refund of any tax paid under this article from the date of payment or due date, whichever is later, whether attributable to an amended return or other reason. Interest on any refund shall be paid at the same rate charged under § 58.1-3916. No interest shall accrue on an adjustment of estimated tax liability to actual liability at the conclusion of a base year. No interest shall be paid on a refund or charged on a late payment, in event of such adjustment, provided that the refund or the late payment is made not more than 30 days from the date of the payment that created the refund or the due date of the tax, whichever is later.

3.14.050 Situs Of Gross Receipts

- (a) General rule. Whenever the tax imposed by this article is measured by gross receipts, the gross receipts included in the taxable measure shall be only those gross receipts attributed to the exercise of a licensable privilege at a definite place of business within this jurisdiction. In the case of activities conducted outside of a definite place of business, such as during a visit to a customer location, the gross receipts shall be attributed to the definite place of business from which such activities are initiated, directed or controlled. The situs of gross receipts for different classifications of business shall be attributed to one or more definite places of business or offices as follows:
- (1) The gross receipts of a contractor shall be attributed to the definite place of business at which his services are performed or, if his services are not performed at any definite place of business, then

the definite place of business from which his services are directed or controlled, unless the contractor is subject to the provisions of § 58.1-3715, Code of Virginia.

- (2) The gross receipts of a retailer or wholesaler shall be attributed to the definite place of business at which sales solicitation activities occur or, if sales solicitation activities do not occur at any definite place of business, then the definite place of business from which sales solicitation activities are directed or controlled; however, a wholesaler or distribution house subject to a license tax measured by purchases shall determine the situs of its purchases by the definite place of business at which or from which deliveries of the purchased goods, wares and merchandise are made to customers. Any wholesaler who is subject to license tax in two or more localities and who is subject to multiple taxation because the localities use different measures, may apply to the Department of Taxation for a determination as to the proper measure of purchases and gross receipts subject to license tax in each locality.
 - (3) The gross receipts of a business renting tangible personal property shall be attributed to the definite place of business from which the tangible personal property is rented or, if the property is not rented from any definite place of business, then the definite place of business at which the rental of such property is managed.
- (b) The gross receipts from the performance of services shall be attributed to the definite place of business at which the services are performed or, if not performed at any definite place of business, then the definite place of business from which the services are directed or controlled.
 - (c) Apportionment. If the licensee has more than one definite place of business and it is impractical or impossible to determine to which definite place of business gross receipts should be attributed under the general rule (and the affected jurisdictions are unable to reach an apportionment agreement), except as to circumstances set forth in § 58.1-3709, Code of Virginia, the gross receipts of the business shall be apportioned between the definite places of businesses on the basis of payroll. Gross receipts shall not be apportioned to a definite place of business unless some activities under the applicable general rule occurred at or were controlled from such definite place of business. Gross receipts attributable to a definite place of business in another jurisdiction shall not be attributed to this jurisdiction solely because the other jurisdiction does not impose a tax on the gross receipts attributable to the definite place of business in such other jurisdiction.
 - (d) Agreements. The Assessor may enter into agreements with any other political subdivision of Virginia concerning the manner in which gross receipts shall be apportioned among definite places of business. However, the sum of the gross receipts apportioned by the agreement shall not exceed the total gross receipts attributable to all of the definite places of business affected by the agreement. Upon being notified by a taxpayer that its method of attributing gross receipts is fundamentally inconsistent with the method of one or more political subdivisions in which the taxpayer is licensed to engage in business and that the difference has, or is likely to, result in taxes on more than 100% of its gross receipts from all locations in the affected jurisdictions, the Assessor shall make a good faith effort to reach an apportionment agreement with the other political subdivisions involved.

3.14.060 Limitations And Extensions

- (a) Where, before the expiration of the time prescribed for the assessment of any license tax imposed pursuant to this article, both the assessing official and the taxpayer have consented in writing to its assessment after such time, the tax may be assessed at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the period previously agreed upon.

-
- (b) Notwithstanding § 58.1-3903, Code of Virginia, the assessing official shall assess the local license tax omitted because of fraud or failure to apply for a license for the current license year and the six preceding years.
 - (c) The period for collecting any local license tax shall not expire prior to the period specified in § 58.1-3940, Code of Virginia, two years after the date of assessment if the period for assessment has been extended pursuant to this section, two years after the final determination of an appeal for which collection has been stayed pursuant to the following Section 3.14.070(b) or (d) of this article, or two years after the final decision in a court application pursuant to § 58.1-3984, Code of Virginia, or similar law for which collection has been stayed, whichever is later.

3.14.070 Appeals And Rulings

Administrative appeals to the assessing official.

(a) Definitions. For purposes of this section:

“Amount in dispute,” when used with respect to taxes due or assessed, means the amount specifically identified in the administrative appeal or application for judicial review as disputed by the party filing such appeal or application.

“Appealable event” means an increase in the assessment of a local license tax payable by a taxpayer, the denial of a refund, or the assessment of a local license tax where none previously was assessed, arising out of the local assessing official's (i) examination of records, financial statements, books of account, or other information for the purpose of determining the correctness of an assessment; (ii) determination regarding the rate or classification applicable to the licensable business; (iii) assessment of a local license tax when no return has been filed by the taxpayer; or (iv) denial of an application for correction of erroneous assessment attendant to the filing of an amended application for license. An appealable event shall include a taxpayer's appeal of the classification applicable to a business, including whether the business properly falls within a business license subclassification established by the locality, regardless of whether the taxpayer's appeal is in conjunction with an assessment, examination, audit, or any other action taken by the locality.

“Frivolous” means a finding, based on specific facts, that the party asserting the appeal is unlikely to prevail upon the merits because the appeal is (i) not well grounded in fact; (ii) not warranted by existing law or a good faith argument for the extension, modification, or reversal of existing law; (iii) interposed for an improper purpose, such as to harass, to cause unnecessary delay in the payment of tax or a refund, or to create needless cost from the litigation; or (iv) otherwise frivolous.

“Jeopardized by delay” means a finding, based upon specific facts, that a taxpayer designs to (i) depart quickly from the locality; (ii) remove his property therefrom; (iii) conceal himself or his property therein; or (iv) do any other act tending to prejudice, or to render wholly or partially ineffectual, proceedings to collect the tax for the period in question.

(b) Filing and contents of administrative appeal.

Any person assessed with a local license tax as a result of an appealable event as defined in this section may file an administrative appeal of the assessment within one year from the last day of the tax year for which such assessment is made, or within one year from the date of the appealable event, whichever is later, with the local assessing official. The appeal must be filed in good faith and sufficiently identify the taxpayer, the tax periods covered by the

challenged assessments, the amount in dispute, the remedy sought, each alleged error in the assessment, the grounds upon which the taxpayer relies, and any other facts relevant to the taxpayer's contention. The assessor may hold a conference with the taxpayer if requested by the taxpayer, or require submission of additional information and documents, an audit or further audit, or other evidence deemed necessary for a proper and equitable determination of the appeal. The assessment placed at issue in the appeal shall be deemed prima facie correct. The assessor shall undertake a full review of the taxpayer's claims and issue a written determination to the taxpayer setting forth the facts and arguments in support of his decision.

The taxpayer may at any time also file an administrative appeal of the classification applicable to the taxpayer's business, including whether the business properly falls within a business license subclassification established by the locality. However, the appeal of the classification of the business shall not apply to any license year for which the Tax Commissioner has previously issued a final determination relating to any license fee or license tax imposed upon the taxpayer's business for the year. In addition, any appeal of the classification of a business shall in no way affect or change any limitations period prescribed by law for appealing an assessment.

(c) Notice of right of appeal and procedures. Every assessment made by the assessing official pursuant (Assessor) to an appealable event shall include or be accompanied by a written explanation of the taxpayer's right to file an administrative appeal and the specific procedures to be followed in the jurisdiction, the name and address to which the appeal should be directed, an explanation of the required content of the appeal, and the deadline for filing the appeal.

For purposes of facilitating an administrative appeal of the classification applicable to a taxpayer's business, each locality imposing a tax or fee under this chapter shall maintain on its website the specific procedures to be followed in the jurisdiction with regard to such appeal and the name and address to which the appeal should be directed.

(d) Suspension of collection activity during appeal. Provided a timely and complete administrative appeal is filed, collection activity with respect to the amount in dispute relating to any assessment by the assessing official (Assessor) shall be suspended until a final determination is issued by the assessing official (Assessor), unless the Assessor (i) determines that collection would be jeopardized by delay as defined in this section; (ii) the taxpayer has not responded to a request for relevant information after a reasonable time; or (iii) the appeal is frivolous as defined in this section. Interest shall accrue in accordance with this section, but no further penalty shall be imposed while collection action is suspended.

(e) Procedure in event of nondecision. Any taxpayer whose administrative appeal to the assessing official (Assessor) has been pending for more than one year without the issuance of a final determination may, upon not less than 30 days' written notice to the assessing official (Assessor), elect to treat the appeal as denied and appeal the assessment or classification of the taxpayer's business to the Tax Commissioner in accordance with this section. The Tax Commissioner shall not consider an appeal filed pursuant to the provisions of this subsection if he finds that the absence of a final determination on the part of the other assessing official (Assessor) was caused by the willful failure or refusal of the taxpayer to provide information requested and reasonably needed by the commissioner or other assessing official to make his determination.

Administrative appeal to the Tax Commissioner.

(a) Any person assessed with a local license tax as a result of a determination or that has received a determination with regard to the person's appeal of the license classification or subclassification applicable to the person's business, upon an administrative appeal to the assessing official (Assessor) pursuant to section, that is adverse to the position asserted by the taxpayer in such appeal may appeal such assessment or determination to the Tax Commissioner within 90 days of the date of the determination by the assessing official (Assessor). The appeal shall

be in such form as the Tax Commissioner may prescribe and the taxpayer shall serve a copy of the appeal upon the assessing official (Assessor). The Tax Commissioner shall permit the assessing official (Assessor) to participate in the proceedings, and shall issue a determination to the taxpayer within 90 days of receipt of the taxpayer's application, unless the taxpayer and the assessing official (Assessor) are notified that a longer period will be required. The appeal shall proceed in the same manner as an application pursuant to Section 58.1-1821, of the Code of Virginia, as amended, and the Tax Commissioner pursuant to Section 58.1-1822, of the Code of Virginia, as amended, may issue an order correcting such assessment or correcting the license classification or subclassification of the business and the related license tax or fee liability.

(b) Suspension of collection activity during appeal. On receipt of a notice of intent to file an appeal to the Tax Commissioner under this section, collection activity with respect to the amount in dispute relating to any assessment by the assessing official (Assessor) shall be suspended until a final determination is issued by the Tax Commissioner, unless the Assessor (i) determines that collection would be jeopardized by delay as defined in this section; (ii) is advised by Tax Commissioner, that the taxpayer has not responded to a request for relevant information after a reasonable time; or (iii) the appeal is frivolous as defined in this section. Interest shall accrue in accordance with the provisions of this section, but no further penalty shall be imposed while collection action is suspended. The requirement that collection activity be suspended shall cease unless an appeal pursuant to is filed and served on the necessary parties within 30 days of the service of notice of intent to file such appeal.

(c) Implementation of determination of Tax Commissioner. Promptly upon receipt of the final determination of the Tax Commissioner with respect to an appeal pursuant this section, assessing official (Assessor) shall take those steps necessary to calculate the amount of tax owed by or refund due to the taxpayer consistent with the Tax Commissioner's determination and shall provide that information to the taxpayer and to the Assessor in accordance with the provisions of this subdivision.

- (1) If the determination of the Tax Commissioner sets forth a specific amount of tax due, the assessing official (Assessor) shall certify the amount Assessor shall issue a bill to the taxpayer for such amount due, together with interest accrued and penalty, if any is authorized by this section, within 30 days of the date of the determination of the Tax Commissioner.
- (2) If the determination of the Tax Commissioner sets forth a specific amount of refund due, the assessing official (Assessor) shall certify the amount shall issue a payment to the taxpayer for such amount due, together with interest accrued pursuant to this section, within 30 days of the date of the determination of the Tax Commissioner.
- (3) If the determination of the Tax Commissioner does not set forth a specific amount of tax due, or otherwise requires the assessing official (Assessor) to undertake a new or revised assessment that will result in an obligation to pay a tax that has not previously been paid in full, the assessing official (Assessor) shall promptly commence the steps necessary to undertake such new or revised assessment, and provide the same to the taxpayer within 60 days of the date of the determination of the Tax Commissioner, or within 60 days after receipt from the taxpayer of any additional information requested or reasonably required under the determination of the Tax Commissioner, whichever is later. The assessing official (Assessor) shall certify the new assessment shall issue a bill to the taxpayer for the amount due, together with interest accrued and penalty, if any is authorized by this section, within 30 days of the date of the new assessment.
- (4) If the determination of the Tax Commissioner does not set forth a specific amount of refund due, or otherwise requires the assessing official (Assessor) to undertake a new or revised assessment that will result

in an obligation on the part of the Town to make a refund of taxes previously paid, the assessing official (Assessor) shall promptly commence the steps necessary to undertake such new or revised assessment or to determine the amount of refund due in the case of a correction to the license classification or subclassification of the business, and provide the same to the taxpayer within 60 days of the date of the determination of the Tax Commissioner, or within 60 days after receipt from the taxpayer of any additional information requested or reasonably required under the determination of the Tax Commissioner, whichever is later. The assessing official (Assessor) shall certify the new assessment or refund amount and shall issue a refund to the taxpayer for the amount of tax due, together with interest accrued, within 30 days of the date of the new assessment or determination of the amount of the refund.

Judicial review of determination of Tax Commissioner.

(a) Judicial review. Following the issuance of a final determination of the Tax Commissioner pursuant to this section, the taxpayer or assessing official (Assessor) may apply to the Circuit Court for judicial review of the determination, or any part thereof, pursuant to 58.1-3984, of the Code of Virginia, as amended. In any such proceeding for judicial review of a determination of the Tax Commissioner, the burden shall be on the party challenging the determination of the Tax Commissioner, or any part thereof, to show that the ruling of the Tax Commissioner is erroneous with respect to the part challenged. Neither the Tax Commissioner nor the Department of Taxation shall be made a party to an application to correct an assessment merely because the Tax Commissioner has ruled on it.

(b) Suspension of payment of disputed amount of tax due upon taxpayer's notice of intent to initiate judicial review.

- (1) On receipt of a notice of intent to file an application for judicial review, pursuant to Section 58.1-3984, of the code of Virginia, as amended, of a determination of the Tax Commissioner pursuant to this section, and upon payment of the amount of the tax relating to any assessment by the assessing official (Assessor) that is not in dispute together with any penalty and interest then due with respect to such undisputed portion of the tax, the Assessor shall further suspend collection activity while the court retains jurisdiction unless the Court, upon appropriate motion after notice and an opportunity to be heard, determines that (i) the taxpayer's application for judicial review is frivolous, as defined in this section; (ii) collection would be jeopardized by delay, as defined in this section; or (iii) suspension of collection would cause substantial economic hardship to the Town. For purposes of determining whether substantial economic hardship to the Town would arise from a suspension of collection activity, the court shall consider the cumulative effect of then-pending appeals filed within the Town by different taxpayers that allege common claims or theories of relief.
- (2) Upon a determination that the appeal is frivolous, that collection may be jeopardized by delay, or that suspension of collection would result in substantial economic hardship to the Town, the Court may require the taxpayer to pay the amount in dispute or a portion thereof, or to provide surety for payment of the amount in dispute in a form acceptable to the Court.
- (3) No suspension of collection activity shall be required if the application for judicial review fails to identify with particularity the amount in dispute or the application does not relate to any assessment by the assessing official (Assessor).

-
- (4) The requirement that collection activity be suspended shall cease unless an application for judicial review pursuant to Section 58.1-3984 of the Code of Virginia, as amended, is filed and served on the necessary parties within 30 days of the service of the notice of intent to file such application.
 - (5) The suspension of collection activity authorized by this subdivision shall not be applicable to any appeal of a local license tax that is initiated by the direct filing of an action pursuant to Section 58.1-3984 of the Code of Virginia, as amended, without prior exhaustion of the appeals provided by this section.
- (c) Suspension of payment of disputed amount of refund due upon locality's notice of intent to initiate judicial review.
- (1) Payment of any refund determined to be due pursuant to the determination of the Tax Commissioner of an appeal pursuant to this section shall be suspended if the locality assessing the tax serves upon the taxpayer, within 60 days of the date of the determination of the Tax Commissioner, a notice of intent to file an application for judicial review of the Tax Commissioner's determination pursuant to Section 58.1-3984 of the Code of Virginia, as amended and pays the amount of the refund not in dispute, including tax and accrued interest. Payment of such refund shall remain suspended while the Court retains jurisdiction unless the Court, upon appropriate motion after notice and an opportunity to be heard, determines that the Town's application for judicial review is frivolous, as defined in this section.
 - (2) No suspension of refund activity shall be permitted if the Town's application for judicial review fails to identify with particularity the amount in dispute.
 - (3) The suspension of the obligation to make a refund shall cease unless an application for judicial review pursuant to Section 58.1-3984 of the Code of Virginia, as amended is filed and served on the necessary parties within 30 days of the service of the notice of intent to file such application.
- (d) Accrual of interest on unpaid amount of tax. Interest shall accrue in accordance with the provisions of this section, but no further penalty shall be imposed while collection action is suspended.

Rulings.

Any taxpayer or authorized representative of a taxpayer may request a written ruling regarding the application of a local license tax to a specific situation from the assessing official (Assessor). Any person requesting such a ruling must provide all facts relevant to the situation placed at issue and may present a rationale for the basis of an interpretation of the law most favorable to the taxpayer. In addition, the taxpayer or authorized representative may request a written ruling with regard to the classification applicable to the taxpayer's business, including whether the business properly falls within a business license subclassification. Any misrepresentation or change in the applicable law or the factual situation as presented in the ruling request shall invalidate any such ruling issued. A written ruling may be revoked or amended prospectively if (i) there is a change in the law, a court decision, or the guidelines issued by the Department of Taxation upon which the ruling was based or (ii) the Assessor notifies the taxpayer of a change in the policy or interpretation upon which the ruling was based. However, any person who acts on a written ruling which later becomes invalid shall be deemed to have acted in good faith during the period in which such ruling was in effect.

3.14.080 Recordkeeping And Audits

Every person who is assessable with a license tax shall keep sufficient records to enable the Assessor to verify the correctness of the tax paid for the license years assessable and to enable the Assessor to ascertain the correct amount

of tax that was assessable for each of those years. All such records, books of accounts and other information shall be open to inspection and examination by the Assessor in order to allow the Assessor to establish whether a particular receipt is directly attributable to the taxable privilege exercised within this jurisdiction. The Assessor shall provide the taxpayer with the option to conduct the audit in the taxpayer's local business office, if the records are maintained there. In the event that the records are maintained outside this jurisdiction, copies of the appropriate books and records shall be sent to the Assessor's office upon demand.

3.14.090 Exclusions And Deductions From Gross Receipts

- (a) General rule. Gross receipts for license tax purposes shall not include any amount not derived from the exercise of the licensed privilege to engage in a business or profession in the ordinary course of business or profession.
- (b) The following items shall be excluded from gross receipts:
 - (1) Amounts received and paid to the United States, the Commonwealth or any county, city or Town for the Virginia retail sales or use tax or for any local sales tax or any local excise tax on cigarettes or for any federal or state excise taxes on motor fuels.
 - (2) Any amount representing the liquidation of a debt or conversion of another asset to the extent that the amount is attributable to a transaction previously taxed (e.g., the factoring of accounts receivable created by sales which have been included in taxable receipts even though the creation of such debt and factoring are a regular part of its business).
 - (3) Any amount representing returns and allowances granted by the business to its customer.
 - (4) Receipts which are the proceeds of a loan transaction in which the licensee is the obligor.
 - (5) Receipts representing the return of principal of a loan transaction in which the licensee is the creditor or the return of principal or basis upon the sale of a capital asset.
 - (6) Rebates and discounts taken or received on account of purchases by the licensee. A rebate or other incentive offered to induce the recipient to purchase certain goods or services from a person other than the offeror, and which the recipient assigns to the licensee in consideration of the sale of goods and services, shall not be considered a rebate or discount to the licensee but shall be included in the licensee's gross receipts together with any handling or other fees related to the incentive.
 - (7) Withdrawals from inventory for purposes other than sale or distribution and for which no consideration is received and the occasional sale or exchange of assets other than inventory, whether or not a gain or loss is recognized for federal income tax purposes.
 - (8) Investment income not directly related to the privilege exercised by a licensable business not classified as rendering financial services. This exclusion shall apply to interest on bank accounts of the business and to interest, dividends and other income derived from the investment of its own funds in securities and other types of investments unrelated to the licensed privilege. This exclusion shall not apply to interest, late fees and similar income attributable to an installment sale or other transaction that occurred in the regular course of business.
- (c) The following shall be deducted from gross receipts or gross purchases that would otherwise be taxable:
 - (1) Any amount paid for computer hardware and software that are sold to a United States federal or state government entity, provided that such property was purchased within two years of the sale to said entity by the original purchaser who shall have been contractually obligated at the time of purchase to resell such property to a state or federal government entity. This deduction shall not

occur until the time of resale and shall apply to only the original cost of the property and not to its resale price, and the deduction shall not apply to any of the tangible personal property which was the subject of the original resale contract if it is not resold to a state or federal government entity in accordance with the original contract obligation.

- (2) Any receipts attributable to business conducted in another state or foreign country in which the taxpayer is liable for an income or other tax based upon income.

3.14.100 License Fee And Tax

Every person or business subject to licensure under this article shall be assessed and required to pay annually as follows:

- (a) A fee for the issuance of such license in the amount of \$30.00.
- (b) In addition to the license fee specified in subsection (a) of this section, and except as may be otherwise provided in § 58.1-3712, and § 58.1-3713, Code of Virginia, every person or business with annual gross receipts of more than \$20,000 shall be assessed and required to pay annually a license tax on all the gross receipts of such person or business includable as provided in this article at a rate set forth below for the class of enterprise listed:
- (1) Any contractor not having an office within the Town but doing business within the Town in excess of \$25,000 in any year shall pay a license tax of \$0.15 cents per \$100 on all business done in the Town. (Code of Virginia, § 58.1-3715)
 - (2) For wholesalers, \$0.05 per \$100 of purchases. (Code of Virginia, § 58.1-3716)
 - (3) For carnivals, circuses and speedways, \$100 for each day of performances held in the Town of Bowling Green, or \$500 for each and every week performances are held, whichever is less. (Code of Virginia, § 58.1-3728)
 - (4) For fortune-tellers, clairvoyants and practitioners of palmistry, \$500 per year. (Code of Virginia, § 58-3726)
 - (5) For massage parlors, \$500 per year. (Code of Virginia, § 58.1-3706)
 - (6) For itinerant merchants or peddlers, \$50 per year. For itinerant merchants or peddlers of ice, wood, charcoal, meats, milk, butter, eggs, poultry, game, vegetables, fruits or other family supplies of a perishable nature or farm products, not grown or produced by them, \$25 per year. No fee will be charged to peddlers at wholesale or to those who sell or offer for sale in person or by their employees ice, wood, charcoal, meats, milk, butter, eggs, poultry, game, vegetables, fruits or other family supplies of a perishable nature or farm products, grown or produced by them and not purchased by them for sale. (Code of Virginia, § 58.1-3717 and § 58.1-3719)
 - (7) A photographer having no regularly established place of business in the commonwealth who provides services consisting of the taking of pictures or the making of pictorial reproductions in the commonwealth shall pay \$10 per year. (Code of Virginia, § 58.1-3727)
 - (8) For savings and loan associations and credit unions, \$50 per year. (Code of Virginia, § 58.1-3730)
 - (9) For direct sellers, as defined in § 58.1-3719.1, Code of Virginia, with total annual sales in excess of \$4,000, \$0.15 per \$100 of total annual retail sales or \$0.05 per \$100 of total annual wholesale sales, whichever is applicable.

- (10) For telephone, telegraph, water, heat, light or power companies, or any combination thereof, 1/2 of 1% of the gross receipts of such companies accruing from sales to the ultimate consumer in the Town of Bowling Green, however, in the case of telephone companies, charges for long distance telephone calls shall not be included in gross receipts for purposes of license taxation and subject further to the limitations set forth in § 58.1-3731, Code of Virginia.
- (11) For coin-operated amusement machines, subject to limitations set forth in § 58.1-3720 and § 58.1-3721, Code of Virginia, \$20 per machine, up to a maximum of \$200.
- (12) For motor vehicle dealers, \$0.15 per \$100 of gross receipts. (Code of Virginia, § 58.1- 3734 and § 58.1-3735)
- (13) Taxicab companies, and taxicab operators who do not drive for a company subject to this tax, \$30 per year.
- (14) All businesses not listed hereinabove and not otherwise exempt from taxation, \$0.15 per \$100 of gross receipts.

(c) No business license shall be issued until the applicant has produced satisfactory evidence that all delinquent business license, real estate, personal property, meals, transient occupancy, severance and admissions taxes owed by the business to the town have been paid which have been properly assessed against the applicant by the town.

3.14.110 Proration Of Tax

In the event that a person has permanently ceased to engage in such business, trade, profession, occupation or calling within the Town during a year for which a license tax based on gross receipts has already been paid, the taxpayer shall be entitled upon application to a refund for that portion of the license tax already paid, prorated on a monthly basis so as to ensure that the licensed privilege is taxed only for that fraction of the year during which it is exercised in the Town. The Town may elect to remit any refunds in the ensuing fiscal year and may offset against such refund any amount of past due taxes owed by the same taxpayer. In no event shall the Town be required to refund any part of a flat fee or minimum flat tax. (See § 58.1-3710, Code of Virginia.)

3.14.120 Exemptions

Exemptions to the license tax or fee is as adopted in the Code of Virginia § 58.1-3703 C.

3.14.130 Violations And Penalties

It shall be unlawful for any person to conduct a business or to engage in any business, trade, profession, occupation or calling before procuring a license as required under the provisions of this article. Any such person shall be guilty of an offense and, unless otherwise specifically provided by law, shall, on conviction thereof, be fined not more than \$1,000 for each separate offense. Such conviction shall not relieve any such person from the payment of the license tax prescribed by law.

Article 3.16 Vehicle License

3.16.010 Issuance Of License

3.16.020 License Required; Exceptions

3.16.030 License Year

3.16.040 Application For License; Amount Of Tax-Motor Vehicles; Motorcycles

3.16.050 Payment Of Personal Property Prerequisite To Issuance

3.16.060 Transfer/Duplicate Of A Permanent License

3.16.070 Limitations

3.16.080 Collection

3.16.090 Grace Period For Payment Of Tax By Persons Purchasing Vehicle

3.16.100 Violations And Penalty For Violations Of Permanent License Decal Statutes

3.16.110 Disposition Of Taxes And Fees

3.16.120 Taxation In More Than One Jurisdiction

3.16.010 Issuance Of License

This Article is enacted under the authority of, and shall be interpreted and applied in accordance with Section 46.2-752 of the Code of Virginia, as amended.

Subject to the provisions of Section 3.16.050, when the applicable license tax imposed by this article is paid, the motor vehicle for which such tax was paid shall be considered to be licensed pursuant to this article and a receipt shall be issued by the treasurer of the county for such payment. No license plate or decal shall be issued for or required to be displayed upon any such vehicle as evidence of such licensure or payment of such tax.

HISTORY

Adopted by Ord. O-2018-008 on 7/5/2018

3.16.020 License Required; Exceptions

- (a) Every motor vehicle, including, but not limited to, automobiles and trucks having a situs pursuant to Code of Virginia § 58.1-3511, as amended, which is normally garaged, stored or parked within the town and operated upon the streets, highways or roads within the town, for business purposes or for the private use and benefit of the owner thereof, shall be licensed in the name of the owner in accordance with the provisions of this article.
- (b) It shall be unlawful for any person to drive or operate such a vehicle on the streets, highways, or roads within the town, without having paid the requisite fee to the Treasurer of the Town of Bowling Green.
- (c) This section shall not apply to farm vehicles as defined in Code of Virginia § 46.2-698, as amended, nor to any other type of vehicle which is exempt from state or local registration and licensing pursuant to state law.
- (d) This section shall not apply to any motor vehicle when:
 - (1) The motor vehicle is owned and used personally by a disabled veteran and such vehicle bears special license plates issued in accordance with Code of Virginia § 46.2-739, as amended.
 - (2) The motor vehicle is owned by a person who has been a prisoner of war and such vehicle bears special license plates issued in accordance with Code of Virginia § 46.2-746, as amended.
 - (3) The motor vehicle is owned by a person who has been awarded the Medal of Honor and such vehicle bears special license plates issued in accordance with Code of Virginia § 46.2-745, as amended.
- (e) The following exceptions shall also apply:
 - (1) The motor vehicle is owned by any member of a volunteer fire department or volunteer rescue squad organized to serve the residents of the Town of Bowling Green who holds a valid driver's

license, who presents satisfactory evidence of meeting the active status requirement for the respective department or squad of which he or she is a member, who, on January 1 of the year the application for the exemption is requested, was 18 years of age and had one full calendar year of active service with a department or squad organized in the Town of Bowling Green, whose vehicle is registered in the member's name or is leased by the member and is the primary vehicle used by the member in response to emergency calls, and who is not delinquent in taxes due to the Town of Bowling Green, subject to the following provision that no member shall be issued more than one motor vehicle license free of charge.

- (2) The motor vehicle is owned by a former member of a volunteer fire department or volunteer rescue squad organized to serve the residents of the Town of Bowling Green who presents satisfactory evidence of having had 10 years of active service with a department or squad organized to serve the residents of the Town of Bowling Green, who holds a valid driver's license, whose vehicle is registered in the member's name or is leased by the member, and who is not delinquent in taxes due to the Town of Bowling Green, subject to the following provision that no member shall be issued more than one decal license free of charge.
- (3) The motor vehicle is owned or leased by any active deputy sheriff, salaried firefighter, or salaried emergency medical technician employed by Caroline County or the County Sheriff who also holds a valid driver's license and, on January 1 of the year the application for the exemption is requested, had one full calendar year of active service with the County, whose vehicle is registered in the member's name or is leased by the member, and who is not delinquent in taxes due to the Town of Bowling Green, subject to the limitation that no such deputy sheriff, firefighter or emergency medical technician shall be issued more than one motor vehicle license free of charge.

It shall be the responsibility of the Sheriff and Fire-EMS Chief to provide a list of deputies and career and volunteer fire and rescue personnel eligible for a permanent license/registration waiver to the Treasurer's Office by February 1 of each year. Appropriate vehicle related information must also be provided.

- (4) Antique vehicles not subject to renewal by the Virginia Department of Motor Vehicles.
- (5) The annual license tax for vehicles bearing Virginia National Guard license plates issued pursuant to Code of Virginia § 46.2-744, as amended, shall be one-half the tax prescribed below.

HISTORY

Adopted by Ord. 11-01-10 on 11/4/2010

*Amended by Ord. O-2018-008 on
7/5/2018*

3.16.030 License Year

- (a) A permanent license shall be issued by the Bowling Green Treasurer under this article. Such license shall be valid as long as the vehicle is garaged in the town and owned by the licensee.
- (b) The motor vehicle license tax shall commence on January 1 of each year.

HISTORY

Adopted by Ord. 11-01-10 on 11/4/2010

*Amended by Ord. O-2018-008 on
7/5/2018*

3.16.040 Application For License; Amount Of Tax-Motor Vehicles; Motorcycles

- (a) The owner of a motor vehicle for which a permanent license is required shall make application to the Treasurer of the Town of Bowling Green on a form to be prescribed by him or her and approved by the Town Council. The applicant shall submit with such application satisfactory evidence that all personal property taxes upon the motor vehicle to be licensed have been paid.
- (b) The owner of a motor vehicle for which a permanent license has been issued shall be assessed an annual license/registration tax by the Treasurer. Purchasers of new or used vehicles for which a permanent license has not been obtained within 10 days from purchase shall be billed for such tax on a supplemental bill for such vehicle as may be required.
- (c) The license fees for all motorized vehicles authorized in this article shall be set annually and adopted as part of the annual budget resolution.

The amount of such license fee shall not be greater than the annual or one-year fee imposed by the commonwealth on all motorized vehicles. The license fee shall be imposed in such manner, on such basis, for such periods, and subject to such proration for fractional periods of years as the Town Council may determine in the budget. HISTORY

Adopted by Ord. 11-01-10 on 11/4/2010
Amended by Ord. O-2018-005 on
6/7/2018 Amended by Ord. O-2018-008
on 7/5/2018

3.16.050 Payment Of Personal Property Prerequisite To Issuance

No motor vehicle shall be licensed by the town unless and until the applicant for such license shall have produced satisfactory evidence that all personal property taxes upon the motor vehicle to be licensed have been paid and satisfactory evidence that any delinquent personal property taxes owing have been paid which have been properly assessed or are assessable against the applicant by the town, in accordance with Code of Virginia § 46.2-752, as amended. Further, no motor vehicle license shall be issued unless the tangible personal property taxes properly assessed or assessable by the Town on any tangible personal property used or usable as a dwelling titled by the Department of Motor Vehicles and owned by the taxpayer have been paid.

HISTORY
Adopted by Ord. 11-01-10 on 11/4/2010
Amended by Ord. O-2018-008 on
7/5/2018

HISTORY
Adopted by Ord. 11-01-10 on 11/4/2010
Amended by Ord. O-2018-008 on
7/5/2018

3.16.070 Limitations

This article is subject to the limitations on the imposition of such license taxes by the town as are set forth in Code of Virginia §§ 46.2-663, 46.2-683, 46.2-750, 46.2-752 and 46.2-755, as amended.

HISTORY
Adopted by Ord. 11-01-10 on 11/4/2010
Amended by Ord. O-2018-008 on

7/5/2018

3.16.080 Collection

The Treasurer shall, after the due date for any license registration fee required under this section, collect such license tax in accordance with the provisions of Code of Virginia § 58.1-3919, as amended and any other applicable state law. Additionally, the Treasurer shall have the authority to take any action authorized by Code of Virginia § 46.2-752, as amended.

HISTORY

Adopted by Ord. 11-01-10 on 11/4/2010

Amended by Ord. O-2018-008 on

7/5/2018

3.16.090 Grace Period For Payment Of Tax By Persons Purchasing Vehicle

Purchasers of a new or used motor vehicle shall be allowed a ten (10) day grace period, beginning with the date of purchase, during which to pay license taxes charged by the Town of Bowling Green.

HISTORY

Adopted by Ord. 11-01-10 on 11/4/2010

Amended by Ord. O-2018-008 on

7/5/2018

HISTORY

Adopted by Ord. 11-01-10 on 11/4/2010

Amended by Ord. O-2018-008 on

7/5/2018

3.16.110 Disposition Of Taxes And Fees

The revenue derived from all town motor vehicle permanent license/registration taxes shall be applied to general town purposes.

HISTORY

Adopted by Ord. 11-01-10 on 11/4/2010

Amended by Ord. O-2018-008 on

7/5/2018

3.16.120 Taxation In More Than One Jurisdiction

No vehicle shall be subject to taxation under this article in more than one jurisdiction.

HISTORY

Adopted by Ord. 11-01-10 on 11/4/2010

Amended by Ord. O-2018-008 on

7/5/2018

Article 3.18 Enforcement

3.18.010 Enforcement Costs And Fees

3.18.010 Enforcement Costs And Fees

Each person chargeable with delinquent taxes or other delinquent charges, fees shall also be required to pay the administrative costs and reasonable attorney's or collection agency's fees. The attorney's or collection agency's fees shall not exceed 20 percent of the taxes or other charges so collected. The administrative costs shall be in addition to all penalties and interest, and shall not exceed \$30 for taxes or other charges collected subsequent to 30 or more days after notice of delinquent taxes or charges pursuant to Virginia Code § 58.1-3916, but prior to the taking of any judgment with respect to such delinquent taxes or charges, and \$35 for taxes or other charges collected subsequent to judgment.

No tax assessment or tax bill shall be deemed delinquent and subject to the collection procedures during the pendency of any administrative appeal under Virginia Code § 58.1-3980, so long as the appeal is filed within 90 days of the date of the assessment, and for 30 days after the date of the final determination of the appeal, provided that nothing in this paragraph shall be construed to preclude the assessment or refund, following the final determination of such appeal, of such interest as otherwise may be provided by general law as to that portion of a tax bill that has remained unpaid or was overpaid during the pendency of such appeal and is determined in such appeal to be properly due and owing.

HISTORY

Adopted by Ord. 2017-004 on 8/3/2017

3.20.010. Golf carts.

It shall be unlawful for any owner or operator of any golf cart that is used within the town to fail to obtain and display the town vehicle license decal required by this article.

(1) *License year.* For the purpose of this article, the license year shall extend from _____ of each year through _____ of the next succeeding calendar year.

(2) *Tax levied.* There is hereby assessed and levied an annual license tax upon each golf cart required to be licensed under this article. The golf cart license shall be issued by the town treasurer and the fee for such license shall be **established by Town Council.**

(3) *When tax payable.* The license tax imposed by this article shall be paid to the town treasurer not later than _____ of the license year, but the same may be paid on or after _____ preceding the license year.

(4) *Proration of golf cart license/decal.* One-half of the license tax prescribed by this article shall be collected when the license is issued during the period beginning **on _____** and ending **on _____** in the same license year, and one-third of such tax shall be collected when the license is issued after _____ in any license year.

(5) *Disposition of revenue derived from tax.* The revenue derived from the tax levied by this article shall be paid into the general revenue fund of the town and applied to general town purposes.

(6) *Issuance and contents of decal.* Upon receipt of the prescribed license tax, approved inspection and proof of insurance, the town treasurer shall issue a license decal for the golf cart on which the tax was paid. The decal shall show thereon the words "Bowling Green," an indication of the year for which it was issued and the number of the license, together with such other matter as the council may from time to time designate.

(7) *Display of decal generally.*

a. A decal issued pursuant to this article shall be attached to the lower right-hand side of the windshield of the golf cart for which it was purchased and to the immediate right of the state inspection sticker or to such other location as the town treasurer shall direct on a golf cart not equipped with a windshield.

b. It shall be unlawful for any person to operate a golf cart required to be licensed under this article on any street unless a current license decal is displayed on the golf cart in the manner prescribed in this section.

(8) *Display of expired decal.* It shall be unlawful for the owner of a golf cart to display thereon a town license decal after its expiration date.

(9) *Transfer or reissuance of decal.* A license decal acquired pursuant to the provisions of this article shall be transferable by the licensee from any golf cart sold, traded in or otherwise disposed of by the licensee to any golf cart thereafter acquired by the licensee during the license year. The transfer shall be accomplished by the payment of a fee in the amount established by the town to the town treasurer, together with the delivery to the treasurer of either the remains of the decal, including the number portion thereof, or an affidavit of the licensee certifying that the original decal was destroyed or is no longer in the town and is unavailable to the licensee for delivery to the treasurer. The treasurer shall then transfer or reissue the decal.

State Law Reference—Local vehicle license taxes, Code of Virginia, § 46.2-752; Motor vehicles and traffic generally, Code of Virginia, § 46.2-100 et seq.; general authority of town to regulate traffic, Code of Virginia, §§ 15.2-2028, 46.2-1300 et seq.

§2. This ordinance shall be in force and effect in the Town of Bowling Green on and after its date of adoption by the Town Council.

Tina Gambill, Mayor

Attest:

Clerk to Town Council

RESOLUTION No. 26-14

AT A REGULARLY SCHEDULED MEETING OF THE BOWLING GREEN TOWN COUNCIL HELD AT TOWN HALL ON THE _____ DAY OF JUNE 2026.

PRESENT:

VOTE:

**Tina Gambill, Mayor
Valarie Coyle, Vice Mayor
Jean Davis
David Storke
Jeff Voit
Dan Webb
Dr. John Chinault
Randy Hageman**

**RESOLUTION TO PROVIDE TREASURER
AUTHORITY TO ISSUE REFUND OF ERRONEOUS ASSESSMENT UP TO CERTAIN
AMOUNT**

WHEREAS, Section 58.1-3981 of the Code of Virginia, as amended, allows the Town Council to authorize the treasurer to approve and issue any refund up to 10,000.00 as a result of an erroneous assessment; and

WHEREAS, the Town Council of Bowling Green has determined that it is efficient to authorize the treasurer issue refunds resulting from erroneous assessments up to the limit authorized by the statute.

NOW THEREFORE, BE IT RESOLVED by the Town Council of Bowling Green that, pursuant to Section 58.1-3981 of the Code of Virginia, the treasurer is authorized to approve and issue any refund up to \$10,000 as a result of an erroneous assessment.

Adopted by the Town Council on June _____ 2026.

Tina Gambill, Mayor

Attest:

Clerk of Council



COMMONWEALTH of VIRGINIA

Department of Health
P O BOX 2448
RICHMOND, VA 23218

TTY 7-1-1 OR
1-800-828-1120

B. Cameron Webb, MD, JD
State Health Commissioner

May 22, 2026

Subject: Caroline County
Water: Town of Bowling Green
Project: Gross Alpha Treatment and Well Replacements
GA-011-25

Ms. India Adams-Jacobs, MPA, ICMA-CM
Town Manager
Town of Bowling Green
P.O. Box 468
Bowling Green, VA 22427

Re: Virginia Drinking Water State Revolving Fund (VDWSRF)
FY 2025 General Assembly (GA) House Bill 1600 Chapter 725- Item 280 Drinking Water
Infrastructure Funding
Preliminary Engineering Planning

Dear Ms. Adams-Jacobs:

This office has completed a review of the Preliminary Engineering Report (PER) prepared by Stantec Consulting Services, Inc. consultants for the Town of Bowling Green, located in Caroline County. The report is titled "Gross Alpha Treatment Evaluation" and is dated April 30, 2026. The PER was approved by the Virginia Department of Health, Office of Drinking Water's Richmond Field Office on May 13, 2026.

Based on this review, we have determined that, with the exception of the environmental review, the planning requirements of the Virginia Drinking Water State Revolving Program have been satisfied.

Sincerely,

Anthony Hess

Anthony Hess, Director

Division of Financial and Construction Assistance Program

cc: James Reynolds, P.E., Field Director, VDH-Richmond Field Office
Bryant Mountjoy, P.G., PMP, Senior Hydrogeologist and Project Manager, Stantec
Taylor Valencia, P.E., Water Resources Engineer, Stantec
Jason Early, P.G., Principal Hydrogeologist, Stantec
Tomeka Morgan, Treasurer, Town of Bowling Green
Leonardo Suarez Parada, Project Manager, VDH-FCAP
Christine "Kris" Latino, Project Officer, VDH-FCAP
Keith Kornegay, P.E., Project Team Leader, VDH-FCAP
FCAP Project File @ VDH ODW Richmond Central