



TOWN OF BOWLING GREEN TOWN COUNCIL MEETING

A G E N D A

Thursday, June 05, 2025
5:00 PM

PLEDGE OF ALLEGIANCE:

CALL TO ORDER AND ESTABLISHMENT OF QUORUM:

CONSENT AGENDA:

- [1.](#) Minutes- May 2025
- [2.](#) Out-of-Town Utility Connection Requests
- [3.](#) Event Coordinator Approval- 35th Harvest Festival & Christmas Parade

PUBLIC COMMENTS: 3 MINUTES PER INDIVIDUAL

- [4.](#) Public Hearing (5:00pm)- Proposed Increases in Water and Sewer Rates and Fees

MEMBER COMMENTS:

Referrals to the Planning Commission & Planning Liaison Comments

STAFF REPORTS & PRESENTATIONS:

- [5.](#) Town Manager Report
- [6.](#) Bowling Green Police Department
- [7.](#) Public Works Report
- [8.](#) Community Development Report
- [9.](#) Utilities Report, IES

UNFINISHED BUSINESS:

NEW BUSINESS:

- [10.](#) FY26 Water & Sewer Rates and Budget Adoption & Appropriation, India Adams-Jacobs, Town Manager/Clerk
- [11.](#) Appointment of Town Treasurer, India Adams-Jacobs, Town Manager/Clerk
- [12.](#) FY24 Audit Engagement Letter

INFORMATIONAL ITEMS:

- [13.](#) FY-25 Fire Programs Fund Disbursement Agreement

PUBLIC COMMENTS: 3 MINUTES PER INDIVIDUAL

MEMBER COMMENTS:

CLOSED SESSION:

RECONVENE IN OPEN SESSION:

ADJOURNMENT:



TOWN OF BOWLING GREEN TOWN COUNCIL MEETING

MINUTES

Thursday, May 01, 2025
5:00 PM

CALL TO ORDER AND ESTABLISHMENT OF QUORUM:

- Mayor Gambill called the Council Meeting to order at 5:00 PM, initiating a roll call. Following all members present, a quorum was established.

Council Members Present:

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

Staff Members Present:

India Adams-Jacobs, Town Manager/Clerk; Danielle Powell, Town Attorney; J.C. LaRiviere, Director of Community Development & Partnerships; Jamie Silveus, Inboden Environmental Services (IES) Operator; Justin Cecil, Chief of Police

CONSENT AGENDA:

1. Regular Meeting Minutes- April 3, 2025
 - Councilmember Storke motioned to approve the consent agenda, seconded by Councilmember Voit. The consent agenda was approved unanimously.

PUBLIC COMMENTS: 3 MINUTES PER INDIVIDUAL

- Angela Smith, owner of Your Just Desserts, requested a town hall meeting regarding infrastructure projects to address misinformation and clarify the scope of upcoming projects.
- Linda Keith, co-owner of DK Firearms, expressed concerns to council via email regarding accessibility issues caused by sewer maintenance trucks blocking their business entrances.

MEMBER COMMENTS:

- Councilmember Voit notified Council of upcoming Clean Sweep and Memorial Day events.

Referrals to the Planning Commission & Planning Liaison Comments, Councilmember Jeff Voit

- Councilmember Voit provided updates in regards to Planning Commission's ongoing discussion of tiny homes and the Town's Comprehensive Plan.

Bowling Green Economic Partnership (BGEPP) Community Vitality Grant Application Support, Vice Mayor Coyle

- Vice-Mayor Coyle expressed support for Bowling Green Economic Partnership's grant application for a mural project.

STAFF REPORTS & PRESENTATIONS:

2. Bowling Green Police Department, Justin Cecil, Chief of Police
 - Town Council thanked Justin Cecil, Chief of Police, for addressing recent traffic issues.
3. Town Manager Report, India Adams-Jacobs, Town Manager
 - India Adams-Jacobs, Town Manager, provided updates to council, highlighting continued progress on the Capital Improvement Plan, the FY23 audit process remains ongoing with auditors scheduled to arrive the following morning ahead of schedule, a revised corrective action plan with the Virginia Department of Health (VDH) was implemented to align with acquired grants, collaboration with Virginia Department of Transportation (VDOT) to develop a communication fact sheet and dedicated webpage for the Smart Scale project, transition to Southern Software remains on track for the scheduled July 1 go-live date, assisted the Bowling Green Economic Partnership with the completion and submission of a Department of Housing and Community Development (DHCD) grant, continued project management on Main Street and Courthouse Lane sewer repairs, alongside collaborative sludge management analysis with Moonshot Missions, further support provided by a nonprofit partnership with the University of Maryland, focusing on sludge press options at no cost to the town. Additionally, efforts are underway to finalize a grant addressing the mitigation of gross alpha levels in the water supply, the establishment of the Atlantic Union Bank-funded Future Makers Internship program, and recent special and regular council meetings and outlined plans for upcoming special meetings focused on the budget process.
4. Public Works Report, Shawn Fortune, Public Works Foreman
 - The Public Works Report was provided to Council.
 - Mayor Gambill asked the Town Manager of the nature of the seven out-of-service fire hydrants
 - Councilmember Voit inquired about the total number of fire hydrants in town.
5. Community Development Report, J.C. LaRiviere, Director of Community Development & Partnerships
 - The Community Development report was provided to Council with no additional questions.
6. Utilities Report & WWTP Drying Beds Briefing, Inboden Environmental Services
 - Jamie Silveus, Inboden Environmental Services Operator, provided wastewater plant updates to Council, noting ordinary operations, as well as critical updates regarding sand and failing infrastructure in drying beds.
 - India Adams-Jacobs, Town Manager, recommended that some members of Council attend the May 13 Caroline County board meeting, where a decision will be made regarding the County accepting Town sludge. Additionally, the Town Manager updated Council on an in-progress report regarding cost and labor to replace failing drying beds from Inboden Environmental Services.

UNFINISHED BUSINESS:

NEW BUSINESS:

7. Town Code Update, India Adams-Jacobs, Town Manager & Jeff Gore, Town Attorney
 - Councilmember Davis motioned to authorize the Town Manager to direct CivicPlus for the renumbering and reorganization of the town code for the amount of \$1,800, seconded by Councilmember Voit. Mayor Gambill initiated a roll call, to which the motion carries after unanimous approval.

8. Request for Approval of Financial Consulting Services, India Adams-Jacobs, Town Manager
 - Councilmember Hagman motioned to approve the procurement and financial services for the fiscal year 26 and authorize the Town Manager to execute an agreement for those services with CYM LLC in the amount of \$75,000, seconded by Vice-Mayor Coyle. Mayor Gambill initiated a roll call, to which the motion carries after unanimous approval.
9. FY26 Proposed Budget Presentation, Rate Setting and Public Hearing Request, India Adams-Jacobs, Town Manager
 - India Adams-Jacobs, Town Manager, and Ted Cole, Davenport & Co Co-Director, presented the FY26 proposed budget pertaining to tax rate adjustments, utility rate increases, and capital improvements.
 - Councilmember Storke moved to advertise the proposed rates at the maximum recommended levels as outlined in the budget presentation, seconded by Councilmember Davis. Mayor Gambill initiated a roll call, to which the motion carries after unanimous approval.
 - Councilmember Hageman motioned to schedule Non-equalization rate meeting for May 22, 2025, at 4:00 PM; the budget public hearing for May 22, 2025, at 5:00 PM; and the utilities rate public hearing for June 5, 2025, at 5:00 PM, seconded by Councilwoman Davis, the motion passes unanimously.

INFORMATIONAL ITEMS:

PUBLIC COMMENTS: 3 MINUTES PER INDIVIDUAL

- Whitney Watts, Town resident at 165 South Main Street, expressed the need for improved communication from the town regarding infrastructure projects and expressed concerns about customer service and accessibility to town information, such as minutes on the Town website.

MEMBER COMMENTS:

- Councilmember Davis expressed gratitude for Town Manager India Adams-Jacobs budget preparation efforts.

CLOSED SESSION:

10. Councilmember Voit motioned 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, seconded by Councilmember Hageman. Upon unanimous approval, Council moved into closed session.

RECONVENE IN OPEN SESSION:

- Councilmember Storke motioned to conclude closed session, seconded by Councilmember Hageman. Mayor Gambill initiated a certify roll call, with all members certifying.

ADJOURNMENT:

- Councilmember Voit motioned to adjourn the meeting, seconded by Councilmember Hageman. With all Councilmembers in favor, the meeting adjourned at 6:47 P.M.



Town Council Memorandum

TO: The Honorable Mayor and Town Council
FROM: J.C. LaRiviere, Director of Community Development & Partnerships;
COPY: India Adams-Jacobs, Town Manager
SUBJECT: Out-of-Town Utility Connection Requests
DATE: June 5, 2025

SUMMARY:

Town Staff received two applications for water connections regarding parcels outside of town limits. The connection applications, UCR25-001 and UCR25-002, concerning parcels 43-3-18 (Fredericksburg Tpke Lot 18) and 43C-3-17L (Tinder Dr Lot 17L), are adjacent to parcels already served by the Town's water system.

BACKGROUND:

The Town of Bowling Green received two requests from property owners seeking connections to the municipal water system for parcels located outside town limits. Per existing policies and municipal procedures, applications for water and/or sewer connections originating from properties outside town limits require approval by the Town Council. These connections would result in additional revenues to the town through initial connection fees amounting to \$12,000, as well as ongoing usage fees, further contributing to the financial sustainability of the water system.

FISCAL IMPACT:

Both connection applications entail a payment to the Town of \$6,000 dollars for water availability fees, connection charges amounting to whichever is greater of \$750 or 125% of the actual cost of labor and materials, amounting to a minimum initial payment of \$13,500, in addition to user fees thereafter.

RECOMMENDATION:

Town Staff recommend Council approve of both UCR25-001 and UCR25-002.

DRAFT MOTION:

I move that Council approve UCR25-001 and UCR25-002, for parcels 43-3-18 and 43C-3-17L.

Tinder Dr (Lot 174)



AVAILABILITY and CONNECTION APPLICATION FORM WITH INFORMATION PACKAGE

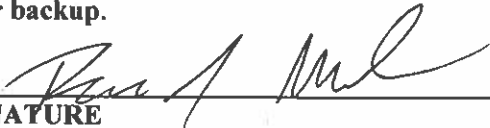
TOWN OF BOWLING GREEN

APPLICATION FOR WATER AND/OR SEWER CONNECTION

All connections will be subject to the Public Works Department approval. Additional charges will be billed when the Town goes beyond the existing water and/or sewer infrastructure.

FOR COMMERCIAL ACCOUNTS: Your consumption may be reviewed every six months. Your availability fee payment is subject to adjustment based on actual use. Rebates for fees paid will be on a case by case basis. Applications for commercial/industrial sewer connection permits may require supplemental information in accordance with Chapter 120, Part I, of the Code of the Town of Bowling Green.

It is hereby agreed that the charges for water/sewer service at the below address shall be paid at a rate established by the Town and that the service is to be rendered in accordance with its rules and regulations. The charges for water/sewer service shall start with the installation of the meter and shall continue until notice is given in advance and received by the Town to discontinue service. It is further agreed that by this contract, authority is given to the Town and its representatives to have access to its meter at all times without any other permit and further, that the water and sewer service furnished through these facilities shall not extend to other property nor the water therefrom resold in any manner and it is understood and agreed also that the Town does not guarantee continuous service or any specified water pressure. Ownership of service pipe and/or meter herein applied for when installed is hereby vested in the Town, subject to jurisdiction of and control by the Town. Applicant shall furnish location and grades for top of meter box. It is agreed that if raising or lowering of meter is necessary after initial installation, a charge will be assessed. For sewer connections, the applicant shall be responsible for all costs to bring the lateral service line to the sewer main. I agree that no downspouts or gutters from roofs, catch basins or farm tile and lawns footing drains or any other drain used to carry storm water will be allowed to discharge into the Sanitary Sewer, and if such conditions exist at anytime, I hereby agree to have the same remedied at my own expense upon notice thereof. I agree that such charges shall be a lien on such real estate owned by me served by such sewer or water. Nothing in this application supersedes applicable provisions of the Code of the Town of Bowling Green. **The Town of Bowling Green is held harmless in the event of a sewer backup.**



SIGNATURE 4/2/2025

DATE

Ironwood Homes, Inc.

PRINT FULL NAME

Tinder Drive (Lot 17L), Woodford, VA 22580 / TM: 43C-3-17L

PHYSICAL ADDRESS OF CONNECTION

6310 Five Mile Centre Park #207, Fredericksburg, VA 22407

BILLING ADDRESS

TELEPHONES: Residence _____ Business 540-300-6611 ext. 2

Note to Applicant: Plat or Site plan must accompany this application. Connection to be completed by the Town unless otherwise approved by the Public Works Department.

This installation to be provided by: _____ Town: _____
Others: _____

Connection inspected and approved by: _____ on _____
Town work completed on _____ . Approved by: _____

TOWN OF BOWLING GREEN

APPLICATION FOR WATER AND/OR SEWER CONNECTION

Date: 4/2/2025

Applicant Name: Ironwood Homes, Inc.

Address: 6310 Five Mile Centre Park #207, Fredericksburg, VA 22407

Property Owner: Ironwood Homes, Inc.

Address: Tinder Dr (Lot 17L), Woodford, VA 22580

Location: Tinder Dr (Lot 17L), Woodford, VA 22580 Tax Map #: 43C-3-17L

Subdivision/Other

Type of Connection:

Water X Sewer # of Meters 1 Meter Size(s) 3/7" x 5/8" (20GPM)

Date Backflow Preventer (if required) is installed:

Availability Fees Water \$ 6,000.00
(payable prior to work being scheduled for the connection) Sewer \$

Connection & Inspection Fees Connection Fee \$
(to be paid at time of inspection request) Inspection Fee \$
Administration Fee \$

Total Fees Paid \$

Pipe Size for Water Lateral(s) Sewer Lateral(s)

Type of Pipe(s) Water Sewer

Lateral Inspections by Public Works required, call 804-633-9474

TOWN OF BOWLING GREEN
WATER AND SEWER APPLICATION PROCEDURES/FEEES

219 ANDERSON AVENUE
POST OFFICE BOX 468
BOWLING GREEN, VIRGINIA 22427
(804) 633-9474

APPLICATION PROCEDURE

In order to streamline and reduce confusion with regard to applications for Water and Sewer service, the Department of Public Works is providing to all applicants the following information.

1. **AVAILABILITY FEES:** Availability Fees are assessed for all new or altered connections to the system based on the anticipated consumption of each individual customer. Availability Fees must be paid prior to the work being scheduled for the actual connection(s). A Minimum Availability Fee is assessed or based on a single family dwelling (SFD) consumption of 400 gallons per day or less. The minimum fees for a SFD are \$6,000 for water and \$6,000 for sewer. Availability Fees are subject to increase after one year if a connection(s) has not been made and service provided (meter turned on). Any connection which is under construction would not be subject to any increase that may occur. Approved applications shall become void six (6) months from the date of approval if the applicant has failed to pay the availability fee or has failed to comply with any other applicable requirements of the Code of the Town of Bowling Green.

- a. Application forms should be picked up from the Town Hall Office, 117 Butler Street, and must be complete in full. Payment should be made to the Town of Bowling Green at the Town Hall.
- b. The Town Hall will give written notice to the Public Works Department of the receipt of the fees. The department will then schedule an appointment with the applicant for confirmation of the location of the connection(s) and will schedule the construction of the connection(s).

2. **CONNECTION FEES:** Connection Fees are charged for all connections to the system and represent the cost the Town incurs per connection. Connection(s) can be made any time during construction, however the connection fees must be paid for prior to the service being turned on or altered. The following factors should be considered in selecting the time you elect when connection is requested.

- a. Construction water must be obtained through a fire hydrant meter or the connection to the SFD you are constructing.
- b. Invoicing any additional Connection Fees will occur after the connection is made, and payment must be received prior to the service being turned on. A minimum fee of \$750 will be paid at time of application approval.

c. Cost:

1. A **minimum fee (\$750)** is paid for all **water connections** based on the cost to the Town to provide a 3/4" tap and 5/8" water meter. All costs in excess of the minimum, incurred by the Town in making a connection, are paid by the customer **plus a 25% Administration Fee.**
2. A **minimum fee (\$750)** is paid for all **sewer connections.** All costs in excess of the minimum, incurred by the Town in making a connection, are paid by the customer **plus a 25% Administration Fee.**
3. **METER CHARGES:** In addition to an initial charge for any meter larger than a 5/8" meter, a meter charge will be assessed for meters 1" and above, at anytime the meter is replaced for maintenance or repairs. No charge is assessed for 5/8" meters.

Availability Fees and Connection Fees utilize the same Application. If you have applied for service you will need the responsible party's name and address that will make payment for monthly service. This form must be completed to provide that information.

3. **INSPECTION FEES:** The Town Public Works Department is responsible for the inspection of water and sewer laterals from the property line to the point of connection to our utilities. Caroline County Building Department will inspect the water and sewer laterals from the property line to the building. The Town will give written notice to the applicant/agent and the Building Official results of the inspection. **24 hour notice is required for inspections and the connection/laterals must be uncovered. Inspections are performed Monday through Friday, 8:00 am until 2:30 pm.**

A. The cost of inspections is as follows;

1. **\$35.00** if inspection for both laterals requested at the same time or;
2. **\$35.00** each if inspections are requested separately.
3. **Re-inspection Fees: \$35.00 each.**

B. Inspection Fees will be invoiced with the Connection Fees.

4. **ACCOUNT SETUP FEE: \$15.** This fee is assessed when an account is approved and shall be the same whether water and sewer accounts are opened at the same time or at different times.
5. **DEPOSITS:** In-Town \$100.00 – Out of Town \$150.00. The amount of the deposit is the same whether for a water or sewer account, or both.

6. **USER FEES:** User Fees or bi-monthly charges are assessed based on consumption by each customer. The Town charges a Minimum Fee bimonthly for all consumption between 0 and 5,000 gallons, which is billed to all active accounts. All usage above 5,000 gallons is billed per 1,000 gallons or fractional part thereof.
7. **RECONNECTION FEES: \$25.00.** This fee is assessed when a reconnection is requested when the utilities are disconnected due to non-payment.
8. **PLAN REVIEW:**
 1. **APPLICATION FEE: \$25.** Reviewing plans that exceed the construction normally required for a connection to the water and sewer systems. **Not required for established system.**
 - a. Review by the Public Works Staff, for operability and compliance with the overall Town's water and sewer infrastructure plan, and
 - b. Review for a construction permit. If this were done by the Town under current staffing, our consultants would be used in that a Professional Engineer is required.

The application fee is a basic fee charged in either case and represents the Administration of the plan review and in extremely small (1 page) extensions, the in-house review cost.

2. **PLAN REVIEW:** The actual plan review for extensions in excess of one plan sheet is based on time and the type of review performed. The cost for a construction permit will be based on **time required at \$90.00 per hour** for in-house review. This charge will be in addition to the Application Fee.

SUMMARY OF FEES

| | | | |
|------------------------------------|-------------------------------|--|--------------------------------------|
| AVAILABILITY FEES | | based on maximum meter size, minimum 5/8" - see TABLE A for additional size/cost | Water \$6,000.00 Sewer \$6,000.00 |
| CONNECTION FEES | | minimum | \$750.00 each |
| INSPECTION FEES | both laterals/same time | | \$35.00 |
| | water and sewer separately | | \$35.00 each |
| REINSPECTION FEES | | | \$35.00 |
| PLAN REVIEW APPLICATION FEE | minimum | | \$25.00 |
| | or multi-page in house review | | \$90/hr + \$25.00 |
| ACCOUNT SETUP FEE | | | \$15.00 |
| DEPOSITS | In-Town | | \$100.00 |
| | Out of Town | | \$150.00 |

TRACTOR \$ 45.00/ 4 HRS.

AIR COMPRESSOR \$ 25.00/ 4 HRS.

* NOTE: All rental equipment will be charged at the same rate as to the Town plus 25%.

* NOTE: All rates are charged in increments of the hours set forth above, and shall not be pro-rated.

MATERIAL/PARTS

* NOTE: All material and parts will be charged at the same cost as to the Town plus 25%.

PERSONNEL

ENGINEER \$ 90.00/ HR.

TOWN STAFF \$ 18.00/ MANHOUR

* NOTE: All contractors and/or sub-contractors hired by the Town will be charged at the same rate as to the Town plus 25% including equipment, parts and labor.

LEGEND:

| COMMODITY | DESCRIPTION |
|-----------|-----------------------------------|
| | - DENOTES STRUCTURE AREAS |
| | - DENOTES PROPOSED DRIVEWAY AREAS |
| | - DENOTES EXISTING ASPHALT AREAS |
| | - DENOTES SILT FENCE |
| | - DENOTES CONSTRUCTION ENTRANCE |

VICINITY MAP



GENERAL NOTES:

- NO TITLE REPORT FURNISHED
- EASEMENTS NOT SHOWN MAY EXIST
- UNDERGROUND UTILITIES AND SUBSURFACE FACILITIES NOT LOCATED AND MAY EXIST
- THIS SURVEY DOES NOT ADDRESS TOXIC OR CONTAMINATED WASTE OR SOLID WASTE OR HAZARDOUS MATERIALS, ETC. BEEN FURNISHED TO THIS SURVEYOR OTHER THAN THOSE NOTED
- THIS LOT IS WITHIN ZONE "X" AS PER FLOOD INSURANCE RATE MAP, COMMUNITY - PANEL NUMBER 510336 0240 D DATED: MAY 24th, 2021.
- IT IS THE RESPONSIBILITY OF THE OWNER OR BUILDER TO SEE THAT THE SETBACKS ON THIS PLAN CONFORM TO COUNTY ZONING LAWS AND RESTRICTIVE COVENANTS ON THIS LOT.
- THE LATEST STANDARDS AND SPECIFICATIONS OF THE VIRGINIA EROSION & SEDIMENT CONTROL HANDBOOK SHALL GOVERN SPECIFIED SILTATION AND EROSION CONTROL ITEMS.
- CONTRACTOR SHALL SEED & MULCH ALL DISTURBED AREAS IMMEDIATELY.
- LAWN MUST HAVE A MINIMUM 6" DROP WITHIN 10' OF THE STRUCTURE AND POSITIVE DRAINAGE.

*SEPTIC NOTE:

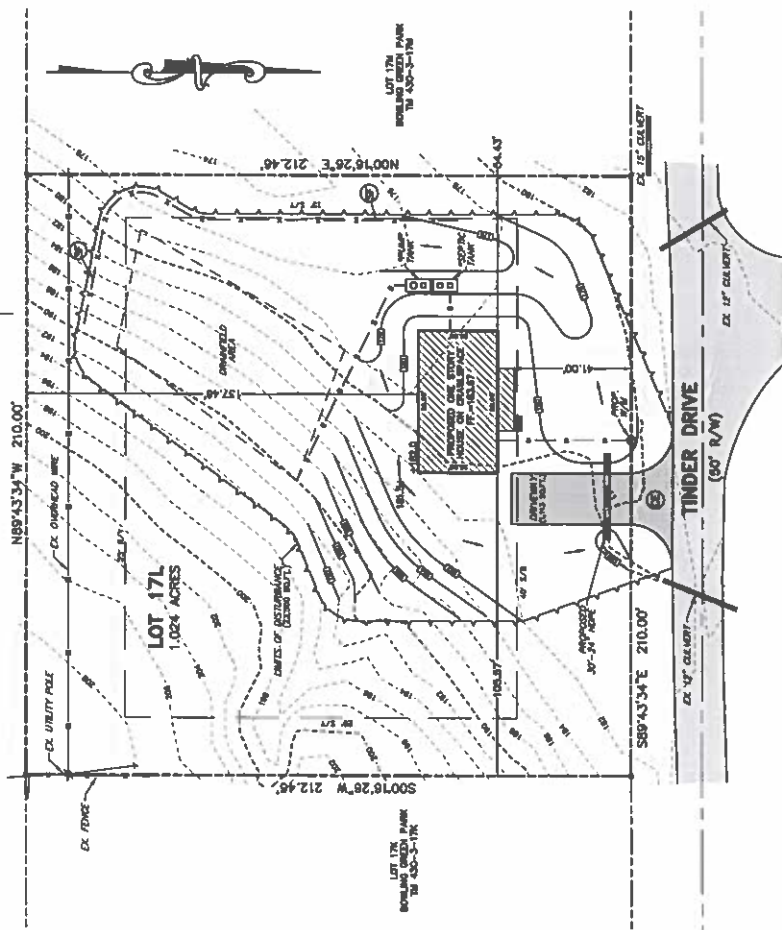
HEALTH DEPARTMENT PERMIT NOT AVAILABLE AT TIME OF SITE PLAN COMPLETION. DRAINFIELD AREA SHOWN AS PER SOIL WORK. THIS AREA MAY VARY ON PERMIT. ALL DIMENSIONS ON HEALTH DEPARTMENT PERMIT OVERRIDE THIS SITE PLAN FOR SEPTIC.

SITE PLAN

LOT 17L, SEC. A
BOWLING GREEN PARK
TM 43C-3-17L
BOWLING GREEN
MAGISTERIAL DISTRICT
CAROLINE CO., VA.

WEBB AND ASSOCIATES
11903 BOWMAN DRIVE, SUITE 106
FREDERICKSBURG, VA 22408
(540)371-1206 • FAX (540)371-4850

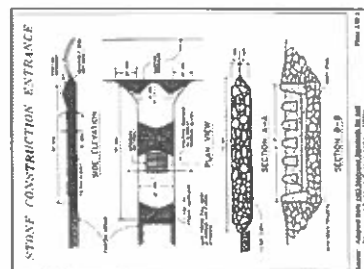
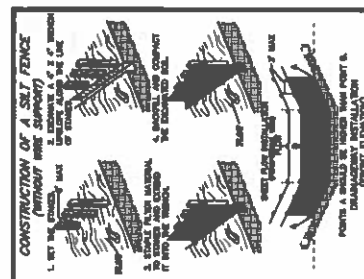
| | |
|-------------|----------------|
| DATE | APRIL 13, 2025 |
| SCALE | 1" = 30' |
| DESIGNED BY | QCD |
| SEAL BY | QCD |
| CHECKED BY | LDB |
| SEAL NO. | 1 |
| OF | 1 |



PROPOSED SITE PLAN



2 FOOT CONTOUR INTERVALS (FIELD SECT 4/S/98)



DETAILED RECEIPT

=====

Receipt Number: 18991
Paid By.....: IRONWOOD HOMES INC

Date Paid...: 04/21/2025
Rec'd By....: CBRYAN

Other Miscellaneous Payments

=====

| Cash Receipt # | Desc | Payer | Amount |
|----------------|----------------------|--------------------|----------|
| ----- | ----- | ----- | ----- |
| 3630 | TINDER DR CONNECTION | IRONWOOD HOMES INC | 6,000.00 |

Payment Method: Check 3747

Amount Tendered \$6,000.00
Total Payments \$6,000.00
Change Due \$0.00

Fredericksburg Tpue (Lot 18)



AVAILABILITY and CONNECTION APPLICATION FORM WITH INFORMATION PACKAGE

TOWN OF BOWLING GREEN

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4/2/2025

SIGNATURE **DATE**

Ironwood Homes, Inc.

PRINT FULL NAME

Fredericksburg Turnpike (Lot 18), Woodford, VA 22580 / TM: 43-3-18

PHYSICAL ADDRESS OF CONNECTION

6310 Five Mile Centre Park #207, Fredericksburg, VA 22407

BILLING ADDRESS

TELEPHONES: Residence _____ Business 540-300-6611 ext. 2

Note to Applicant: Plat or Site plan must accompany this application. Connection to be completed by the Town unless otherwise approved by the Public Works Department.

This installation to be provided by: Town: _____
Others: _____

Connection inspected and approved by: _____ on _____
Town work completed on _____ Approved by: _____

TOWN OF BOWLING GREEN

APPLICATION FOR WATER AND/OR SEWER CONNECTION

Date: 4/2/2025

Applicant Name: Ironwood Homes, Inc.

Address: 6310 Five Mile Centre Park #207, Fredericksburg, VA 22407

Property Owner: Ironwood Homes, Inc.

Address: Fredericksburg Turnpike (Lot 18), Woodford, VA 22580

Location: Fredericksburg Tpke (Lot 18) Tax Map #: 43-3-18
Woodford, VA 22580

Subdivision/Other

Type of Connection:

Water X Sewer # of Meters 1 Meter Size(s) 3/7" x 5/8" (20GPM)

Date Backflow Preventer (if required) is installed:

Availability Fees Water \$ 6,000.00
(payable prior to work being scheduled for the connection) Sewer \$

Connection & Inspection Fees Connection Fee \$
(to be paid at time of inspection request) Inspection Fee \$
Administration Fee \$

Total Fees Paid \$

Pipe Size for Water Lateral(s) Sewer Lateral(s)

Type of Pipe(s) Water Sewer

Lateral Inspections by Public Works required, call 804-633-9474

TOWN OF BOWLING GREEN
WATER AND SEWER APPLICATION PROCEDURES/FEEES
219 ANDERSON AVENUE
POST OFFICE BOX 468
BOWLING GREEN, VIRGINIA 22427
(804) 633-9474

APPLICATION PROCEDURE

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 - a. Application forms should be picked up from the Town Hall Office, 117 Butler Street, and must be complete in full. Payment should be made to the Town of Bowling Green at the Town Hall.
 - b. The Town Hall will give written notice to the Public Works Department of the receipt of the fees. The department will then schedule an appointment with the applicant for confirmation of the location of the connection(s) and will schedule the construction of the connection(s).
2. **CONNECTION FEES:** Connection Fees are charged for all connections to the system and represent the cost the Town incurs per connection. Connection(s) can be made any time during construction, however the connection fees must be paid for prior to the service being turned on or altered. The following factors should be considered in selecting the time you elect when connection is requested.
 - a. Construction water must be obtained through a fire hydrant meter or the connection to the SFD you are constructing.
 - b. Invoicing any additional Connection Fees will occur after the connection is made, and payment must be received prior to the service being turned on. A minimum fee of \$750 will be paid at time of application approval.

c. Cost:

1. A **minimum fee (\$750)** is paid for all **water connections** based on the cost to the Town to provide a 3/4" tap and 5/8" water meter. All costs in excess of the minimum, incurred by the Town in making a connection, are paid by the customer **plus a 25% Administration Fee.**
2. A **minimum fee (\$750)** is paid for all **sewer connections**. All costs in excess of the minimum, incurred by the Town in making a connection, are paid by the customer **plus a 25% Administration Fee.**
3. **METER CHARGES:** In addition to an initial charge for any meter larger than a 5/8" meter, a meter charge will be assessed for meters 1" and above, at anytime the meter is replaced for maintenance or repairs. **No charge is assessed for 5/8" meters.**

Availability Fees and Connection Fees utilize the same Application. If you have applied for service you will need the responsible party's name and address that will make payment for monthly service. This form must be completed to provide that information.

3. **INSPECTION FEES:** The Town Public Works Department is responsible for the inspection of water and sewer laterals from the property line to the point of connection to our utilities. Caroline County Building Department will inspect the water and sewer laterals from the property line to the building. The Town will give written notice to the applicant/agent and the Building Official results of the inspection. **24 hour notice is required for inspections and the connection/laterals must be uncovered. Inspections are performed Monday through Friday, 8:00 am until 2:30 pm.**

A. The cost of inspections is as follows;

1. **\$35.00** if inspection for both laterals requested at the same time or;
2. **\$35.00** each if inspections are requested separately.
3. **Re-inspection Fees: \$35.00 each.**

B. Inspection Fees will be invoiced with the Connection Fees.

4. **ACCOUNT SETUP FEE: \$15.** This fee is assessed when an account is approved and shall be the same whether water and sewer accounts are opened at the same time or at different times.
5. **DEPOSITS:** In-Town \$100.00 – Out of Town \$150.00. The amount of the deposit is the same whether for a water or sewer account, or both.

6. **USER FEES:** User Fees or bi-monthly charges are assessed based on consumption by each customer. The Town charges a Minimum Fee bimonthly for all consumption between 0 and 5,000 gallons, which is billed to all active accounts. All usage above 5,000 gallons is billed per 1,000 gallons or fractional part thereof.
7. **RECONNECTION FEES: \$25.00.** This fee is assessed when a reconnection is requested when the utilities are disconnected due to non-payment.
8. **PLAN REVIEW:**
 1. **APPLICATION FEE: \$25.** Reviewing plans that exceed the construction normally required for a connection to the water and sewer systems. **Not required for established system.**
 - a. Review by the Public Works Staff, for operability and compliance with the overall Town's water and sewer infrastructure plan, and
 - b. Review for a construction permit. If this were done by the Town under current staffing, our consultants would be used in that a Professional Engineer is required.

The application fee is a basic fee charged in either case and represents the Administration of the plan review and in extremely small (1 page) extensions, the in-house review cost.

2. **PLAN REVIEW:** The actual plan review for extensions in excess of one plan sheet is based on time and the type of review performed. The cost for a construction permit will be based on **time required at \$90.00 per hour** for in-house review. This charge will be in addition to the Application Fee.

SUMMARY OF FEES

| | | | |
|------------------------------------|-------------------------------|--|--------------------------------------|
| AVAILABILITY FEES | | based on maximum meter size, minimum 5/8" - see TABLE A for additional size/cost | Water \$6,000.00 Sewer \$6,000.00 |
| CONNECTION FEES | | minimum | \$750.00 each |
| INSPECTION FEES | both laterals/same time | | \$35.00 |
| | water and sewer separately | | \$35.00 each |
| REINSPECTION FEES | | | \$35.00 |
| PLAN REVIEW APPLICATION FEE | minimum | | \$25.00 |
| | or multi-page in house review | | \$90/hr + \$25.00 |
| ACCOUNT SETUP FEE | | | \$15.00 |
| DEPOSITS | In-Town | | \$100.00 |
| | Out of Town | | \$150.00 |

TRACTOR \$ 45.00/ 4 HRS.

AIR COMPRESSOR \$ 25.00/ 4 HRS.

* NOTE: All rental equipment will be charged at the same rate as to the Town plus 25%.

* NOTE: All rates are charged in increments of the hours set forth above, and shall not be pro-rated.

MATERIAL/PARTS

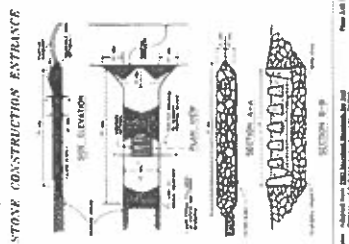
* NOTE: All material and parts will be charged at the same cost as to the Town plus 25%.

PERSONNEL

ENGINEER \$ 90.00/ HR.

TOWN STAFF \$ 18.00/ MANHOUR

* NOTE: All contractors and/or sub-contractors hired by the Town will be charged at the same rate as to the Town plus 25% including equipment, parts and labor.



| CHORD LENGTH | CHORD BEARING | CHORD LENGTH | CHORD BEARING |
|--------------|---------------|--------------|---------------|
| 228.21' | 113.23° | 228.08' | 113.23° |
| 119.50' | 163.34° | 121.27' | 163.34° |

APPLICATION NO. _____
 APPLICANT: BOWLING GREEN HOMES
 11005 BOWMAN DRIVE, SUITE 106
 FREDERICKSBURG, VA 22408

BUILDER: S/A

PREPARED BY: ASSOCIATES
 11005 BOWMAN DRIVE, SUITE 106
 FREDERICKSBURG, VA 22408
 540-371-1208

PARCEL ZONING: RP
 FRONT YARD: 40'
 SIDE YARD: 35' (BOTH SIDES) 15' (MIN.)
 REAR YARD: 35'
 OVERLAY DISTRICT: W 43-3-18
 PROPOSED USE: SINGLE FAMILY DWL.
 SITE AREA: 1.77 AC/77,101 SQ.FT.
 LAND DISTURBANCE AREA: 26,000 SQ.FT.

IMPERVIOUS SURFACES:
 STRUCTURE AREA= 1,532 SQ.FT.
 CONCRETE AREA= 1,882 SQ.FT.
 DRIVEWAY AREA= 3,414 SQ.FT.
 TOTAL AREA= 3,414 SQ.FT.
 IMPERVIOUS SURFACE RATIO:
 3,414/77,032=4.43%

VICINITY MAP



LEGEND:

- | COMMUNITY | DESCRIPTION |
|-----------|----------------------------------|
| [Symbol] | -DENOTES STRUCTURE AREAS |
| [Symbol] | -DENOTES PROPOSED DRIVEWAY AREAS |
| [Symbol] | -DENOTES EXISTING ASPHALT AREAS |
| [Symbol] | -DENOTES SALT FENCE |
| [Symbol] | -DENOTES CONSTRUCTION ENTRANCE |

GENERAL NOTES:

- NO TITLE REPORT FURNISHED
- EASEMENTS NOT SHOWN MAY EXIST
- UNDERGROUND UTILITIES AND SUBSURFACE FACILITIES NOT LOCATED AND MAY EXIST.
- THIS SURVEY DOES NOT ADDRESS TOXIC OR CONTAMINATED WASTE OR SOIL CONDITIONS NOR HAVE ANY REPORTS, STUDIES, ETC., BEEN FURNISHED TO THIS SURVEYOR OTHER THAN THOSE NOTED
- THIS LOT IS WITHIN ZONE "X" AS PER FLOOD INSURANCE RATE MAP. COMMUNITY-PANEL NUMBER: 510332-0250 D DATED: MAY 28, 2023.
- IT IS THE RESPONSIBILITY OF THE OWNER OR BUILDER TO SEE THAT THE SETBACKS ON THIS PLAN CONFORM TO COUNTY ZONING LAWS AND RESTRICTIVE COVENANTS ON THIS LOT.
- THE LATEST STANDARDS AND SPECIFICATIONS OF THE VIRGINIA EROSION & SEDIMENT CONTROL HANDBOOK SHALL GOVERN SPECIFIED SILTATION AND EROSION CONTROL ITEMS.
- CONTRACTOR SHALL SEED & MULCH ALL DISTURBED AREAS IMMEDIATELY.
- LAWN MUST HAVE A MINIMUM 6" DROP WITHIN 10' OF THE STRUCTURE AND POSITIVE DRAINAGE.

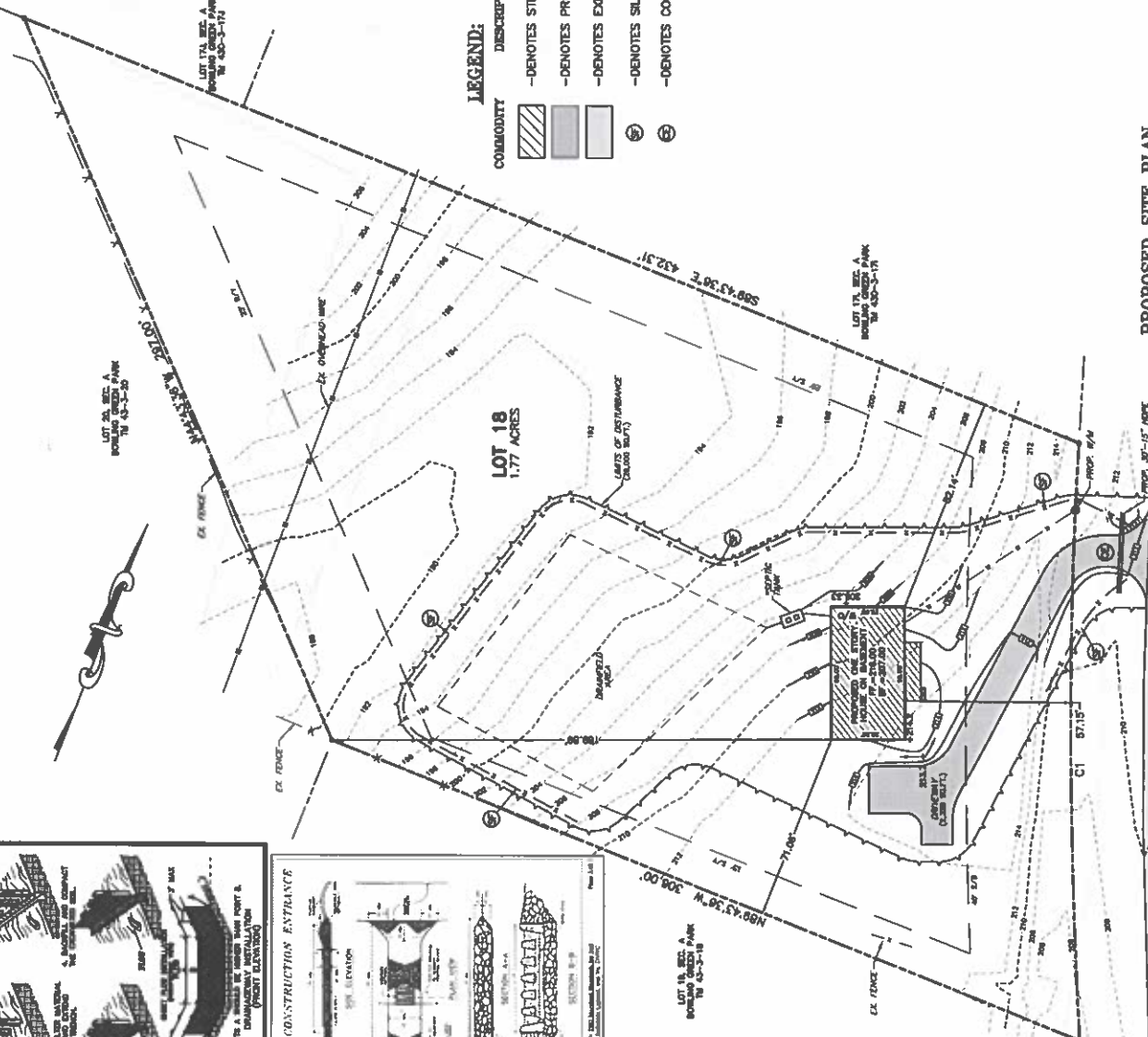
*SEPTIC NOTE:

HEALTH DEPARTMENT PERMIT NOT AVAILABLE AT TIME OF SITE PLAN COMPLETION. DRAINFIELD AREA SHOWN AS PER SOIL WORK; THIS AREA MAY VARY ON PERMIT. ALL DIMENSIONS ON HEALTH PERMIT OVERRIDE THIS SITE PLAN FOR SEPTIC.



PROPOSED SITE PLAN

SCALE: 1" = 30'
 0' 30' 60' 90'
 2 FOOT CONTOUR INTERVALS (FIELD SHOT 4/3/23)



SITE PLAN

LOT 18, SEC. A
 BOWLING GREEN PARK
 TM 43-3-18
 BOWLING GREEN
 MAGISTERIAL DISTRICT
 CAROLINE CO., VA.

WEBB AND ASSOCIATES
 11905 BOWMAN DRIVE, SUITE 106
 FREDERICKSBURG, VA 22408
 (540)371-1208 • FAX (540)371-4650

D U P L I C A T E R E C E I P T
=====Receipt Number: 18992
Paid By.....: IRONWOOD HOMES INCDate Paid...: 04/21/2025
Rec'd By....: CBRYANOther Miscellaneous Payments
=====

| Cash Receipt # | Desc | Payer | Amount |
|----------------|---------------------|--------------------|----------|
| ----- | ----- | ----- | ----- |
| 3631 | FREDERICKSBURG TPKE | IRONWOOD HOMES INC | 6,000.00 |

Payment Method: Check 3746

| | |
|-----------------|------------|
| Amount Tendered | \$6,000.00 |
| Total Payments | \$6,000.00 |
| Change Due | \$0.00 |



Memorandum

TO: The Honorable Mayor and Town Council
FROM: India Adams-Jacobs, Town Manager; Justin Cecil, Chief of Police
SUBJECT: Event Coordinator Approval- 2025 Harvest Festival & Christmas Parade
DATE: June 5, 2025

SUMMARY:

This memo seeks approval for the appointment of an Event Coordinator for the upcoming Bowling Green Harvest Festival and Christmas Parade. The festival and parade are significant events in our community, and having a dedicated coordinator will ensure their success.

BACKGROUND:

The Event Coordinator will oversee all aspects of the festival, including, but not limited to, vendor coordination, scheduling entertainment, managing volunteers, and ensuring compliance with all necessary permits and regulations, in coordination with the Town Manager. Their role will be crucial in ensuring that the festival runs smoothly and is enjoyed by all attendees.

FISCAL IMPACT:

Quotes have been obtained from three potential event coordinators; after carefully reviewing the qualifications of the proposed Event Coordinator, I believe that they possess the necessary skills and experience to manage this event effectively.

RECOMMENDATION:

Staff recommend proceeding with the proposed Event Coordinator to ensure the appropriate planning and timelines can be met for the 2025 Harvest Festival and Christmas Parade in collaboration with Town Staff.

Draft motion:

I move to authorize the Town Manager to execute an agreement with Event Coordinator Ms. Lisa Stevens for \$5,000 to be paid from the events fund.

NOTICE OF PUBLIC HEARING

THE TOWN OF BOWLING GREEN, VIRGINIA

PROPOSED INCREASES IN WATER AND SEWER RATES AND FEES

The Bowling Green Council will hold a Public Hearing on increases for water and sewer rates and fees for the proposed fiscal year 2026 budget on June 5, 2025 at 5:00 p.m. in the lobby of the Town Hall at 117 Butler Street Bowling Green, Va. These changes would be effective July 1, 2025.

FY 2026 PROPOSED BI-MONTHLY WATER AND SEWER RATES (Legal Reference: §15.2-2119 Code of Virginia)

| RESIDENTIAL - In Town | | | | | | |
|-----------------------|---------|----------|----------|---------|----------|----------|
| Gallons | Water | Proposed | Increase | Sewer | Proposed | Increase |
| 0-5,000 | \$53.05 | \$63.66 | \$10.61 | \$93.02 | \$111.62 | \$18.60 |
| 5,001-10,000 | \$2.69 | \$3.23 | \$0.54 | \$4.72 | \$5.66 | \$0.94 |
| 10,001 - 20,000 | \$2.84 | \$3.41 | \$0.57 | \$4.97 | \$5.96 | \$0.99 |
| 20,001 - 30,000 | \$2.97 | \$3.56 | \$0.59 | \$5.18 | \$6.22 | \$1.04 |
| 30,001 & Up | \$3.05 | \$3.66 | \$0.61 | \$5.38 | \$6.46 | \$1.08 |

| COMMERCIAL - In Town | | | | | | |
|----------------------|---------|----------|-----------|----------|----------|----------|
| Gallons | Water | Proposed | Increased | Sewer | Proposed | Increase |
| 0-5,000 | \$53.05 | \$63.66 | \$10.61 | \$100.49 | \$120.59 | \$20.10 |
| 5,001-10,000 | \$2.97 | \$3.56 | \$0.59 | \$5.60 | \$6.72 | \$1.12 |
| 10,001 - 20,000 | \$3.05 | \$3.66 | \$0.61 | \$5.81 | \$6.97 | \$1.16 |
| 20,001 - 30,000 | \$3.17 | \$3.80 | \$0.63 | \$6.00 | \$7.20 | \$1.20 |
| 30,001 - 40,000 | \$3.32 | \$3.98 | \$0.66 | \$6.27 | \$7.52 | \$1.25 |
| 40,001 - 50,000 | \$3.40 | \$4.08 | \$0.68 | \$6.47 | \$7.76 | \$1.29 |
| 50,001- 100,000 | \$3.54 | \$4.25 | \$0.71 | \$6.71 | \$8.05 | \$1.34 |
| 100,001 & Up | \$3.64 | \$4.37 | \$0.73 | \$6.87 | \$8.24 | \$1.37 |

| RESIDENTIAL - Out-Of Town | | | | | | |
|---------------------------|----------|----------|----------|----------|----------|----------|
| Gallons | Water | Proposed | Increase | Sewer | Proposed | Increase |
| 0-5,000 | \$106.11 | \$127.33 | \$21.22 | \$105.14 | \$126.17 | \$21.03 |
| 5,001-10,000 | \$5.40 | \$6.48 | \$1.08 | \$5.33 | \$6.40 | \$1.07 |
| 10,001 - 20,000 | \$5.66 | \$6.79 | \$1.13 | \$5.61 | \$6.73 | \$1.12 |
| 20,001 - 30,000 | \$5.92 | \$7.10 | \$1.18 | \$5.86 | \$7.03 | \$1.17 |
| 30,001 & Up | \$6.12 | \$7.34 | \$1.22 | \$6.07 | \$7.28 | \$1.21 |

| COMMERCIAL - Out-Of Town | | | | | | |
|--------------------------|----------|----------|----------|----------|----------|----------|
| Gallons | Water | Proposed | Increase | Sewer | Proposed | Increase |
| 0-5,000 | \$106.11 | \$127.33 | \$21.22 | \$120.81 | \$144.97 | \$24.16 |
| 5,001-10,000 | \$5.92 | \$7.10 | \$1.18 | \$6.73 | \$8.08 | \$1.35 |
| 10,001 - 20,000 | \$6.12 | \$7.34 | \$1.22 | \$6.98 | \$8.38 | \$1.40 |
| 20,001 - 30,000 | \$6.33 | \$7.60 | \$1.27 | \$7.21 | \$8.65 | \$1.44 |
| 30,001 - 40,000 | \$6.60 | \$7.92 | \$1.32 | \$7.54 | \$9.05 | \$1.51 |

| | | | | | | |
|-----------------|--------|--------|--------|--------|--------|--------|
| 40,001 - 50,000 | \$6.87 | \$8.24 | \$1.37 | \$7.77 | \$9.32 | \$1.55 |
| 50,001- 100,000 | \$7.04 | \$8.45 | \$1.41 | \$8.06 | \$9.67 | \$1.61 |
| 100,001 & Up | \$7.26 | \$8.71 | \$1.45 | \$8.26 | \$9.91 | \$1.65 |

FY 2026 PROPOSED MONTHLY CAPITAL INFRASTRUCTURE FEE

| CAPITAL INFRASTRUCTURE FEE (Monthly) | | | |
|---|---------|----------|----------|
| | Current | Proposed | Increase |
| Water | \$0 | \$6.25 | \$6.25 |
| Sewer | \$0 | \$6.25 | \$6.25 |

Any person interested in the proposed water and sewer rates and fees for fiscal year 2026 may appear at the hearing to present their views. Written comments may be forwarded to the Town Clerk at townclerk@townofbowlinggreenva.gov prior to the public hearing for transmission to the Council. Requests for special assistance at the hearing should be submitted to the Town Manager, specifying the nature of the assistance required. A copy of the draft rate ordinance is available for public review from 9:00 a.m. to 5:00 p.m., Mondays, Wednesdays, and Fridays, at the Town Offices located at 117 Butler Street, Bowling Green, Virginia.

TOWN OF BOWLING GREEN, VIRGINIA
India Adams-Jacobs, Town Manager/Clerk to Council



MEMORANDUM

TO: The Honorable Mayor & Town Council

FROM: India Adams-Jacobs, Town Manager

DATE: May 28, 2025

SUBJECT: Town Manager's Monthly Report- May

Fiscal and Budget Management

- Completed FY26 Proposed Operating and Capital Improvement Plan (CIP) presentation to Town Council

FY23 Audit Process

- Auditors were on site on May 27th for a site visit
 - Additional items have been requested for follow-up

FY24 Audit Process

- The FY 24 engagement letter is included in the packet for approval as part of the June 5th meeting packet

Technology and Digital Infrastructure

- Southern Software transition continues
 - Data entry and testing of modules continues
 - On-site training during the last week of June for transition
 - Scheduled go-live date: July 1
- Working with Keystone to gather reports and data needed for system transition

Grant and Economic Development

- Submitted a pre-application for a grant totaling \$300k to investigate the town's system and repair it where possible

Infrastructure and Maintenance

- Main Street Sewer Line repair project management and oversight; coordination of contracts, calls with VDOT, communications with business owners, and community
- Main Street construction prework began on 5/16 and construction began on intersection on 5/27; work will occur during some Saturday(s) based on condensed timeline and due to weather delays
- Provided additional information to AECOM for PER
- USDA project continues

Resources and Administrative Operations

- The staff evaluation process is ongoing
- Office organization initiatives
 - Record purging of administrative items during Clean Sweep
- Future Maker Intern
 - Hired an Intern for the program to begin in June-August
- Agenda Creation
 - Meeting- 5/22
 - Regular Meeting- 6/5

Compliance and Intergovernmental Affairs

- Ft. Walker IGSA Support- first project officially underway, two more planned in the coming months
- Updated the Town's records officers with the Commonwealth of Virginia- two staff trained this month

Respectfully submitted,

India Adams-Jacobs, MPA, ICMA-CM



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, 2025
DATE: May 28th, 2025

Police Activity

43-Total calls for service

13-Assist other agencies

2-Motor Vehicle Accident

1-Larceny

2-Destruction of property

21-traffic Summons / 14- Warnings given

55-Property checks/ Vacation checks/ Business Checks

1- Arrest

Heads Up

- *Officer Ervin is currently assigned to field training*
- *Assisting with traffic control on Main Street (Road Work)*



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

AGENDA ITEM: Public Works Department Monthly Report for
May 2025

DATE: May 28, 2025

PREPARED BY: Shawn Fortune, Public Works Foreman

MONTHLY REPORT / PROJECT UPDATE:

Public Works

1. Drying Bed shoveling and loads of waste were hauled from the Waste Water Treatment Plant.
 - a. 18 loads of solids were hauled out of the digesters for May 2025.
2. Grass cutting has continued at all sites.
3. The setup was completed for Council and Planning Commission meetings.
4. All the HVAC units were serviced
5. Daily checks were conducted on all Public Works vehicles, which included inspections of fluid levels and tires.
6. All generators are manually started weekly, and all fluid levels are checked. All the generators were serviced by Curtis Power Solutions from May 17, 2025, to May 19, 2025.
7. Staff marked a total of 38 (811 Miss Utility) tickets for May 2025 2025.
8. Daily trash pickup is performed at the playground, and equipment is inspected.
9. Weekly dumping of the trash cans on Main St. has continued.
10. Hanging baskets were installed on Main St. on May 19, 2025.
11. The dehumidifier in the ballroom is checked daily to ensure the humidity remains below 50%.
12. No Parking signs were installed on Main Street on May 23, 2025, for the sewer line project.

Utilities

1. The seven fire hydrants that are out of service are scheduled to be inspected in the first week of June. With the inspection, we will be informed if they need to be replaced or can be repaired.
2. The sewer line from Martin Street to Lee Street has been checked weekly to ensure it flows correctly.
3. All six pump stations are maintained weekly to prevent grease buildup on the walls.
4. Daily checks of all pump stations have continued.
5. Daily check of alarmed water meters has continued, and repairs are made as needed.
6. On May 11, 2025, a water leak was detected at 333 North Main St. The line required a repair band to be installed to stop the leak.
7. At the Bowling Green Meadows pump station, the reed valves in vacuum pump #2 needed to be replaced on May 15, 2025.
8. Well #4 was taken off line to start water testing on 5/19/2025
9. On May 22, 2025, the Contractor conducted test digs to locate utilities that were marked on Main Street.
10. North Main St. was closed on 5/27/2025 at 9:00 a.m. and will remain closed until the completion of the sewer line replacement.

TO: The Honorable Mayor and Town Council
FROM: J.C. LaRiviere, Director of Community Development & Partnerships
COPY: India Adams-Jacobs, Town Manager
SUBJECT: Community Development Report- May 2025
DATE: June 6th, 2025

Community Development

- Analyzed permit applications and provided recommendations to Town Manager/Zoning Administrator
- Produced minutes for April Planning Commission (PC) meeting, the agenda packet for the May PC meeting, and provided staff support at May PC meeting
- Conducted research for discussion of Tiny Homes at PC meeting as part of Comprehensive Plan review
- Met with Comprehensive Plan consultant regarding potential courses of action for 2026 Comprehensive Plan update

Partnerships & Compliance

- Assisted Town Manager in USDA project management meetings with VDOT, engineers, and Public Works
- Collaborating with the Department of Environmental Quality (DEQ) on the Town's Compliance Review of the local Chesapeake Bay Preservation Act (CBPA) Compliance Program
- Met with Caroline County officials regarding CBPA compliance
- Filed billboard permit applications with VDOT
- Led meeting with Fort Walker to finalize Intergovernmental Support Agreement (IGSA) processes
- Produced draft program documents for IGSA that can be modified for each IGSA project
- Facilitated contract negotiations with contractor and coordinated site-visit/kickoff for first IGSA project
- Facilitated training for intern on eVA, Virginia's electronic procurement system
- Met with Municode- selected code structure for renumeration of Town Code in preparation for full Code review
- Filed emergency land use permit for project on Main Street
- Worked with Sagres, Town Manager, and Town Attorney on contract execution and project initiation for sewer project on Main Street
- Drafted grant application for CCTV and sleeve lining of sewer system with intern and Town Manager

UTILITY REPORT



APRIL 2025

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 |
|-----------------------|-----------|--------|
| 010 – Jefferson Drive | 4/16/2025 | Absent |
| 040 – Town Hall | 4/16/2025 | Absent |

Water Treatment

The water treatment plant met the Town’s water demand with a total monthly well yield of 4.562 MG for an average daily production rate of 0.152 MGD.

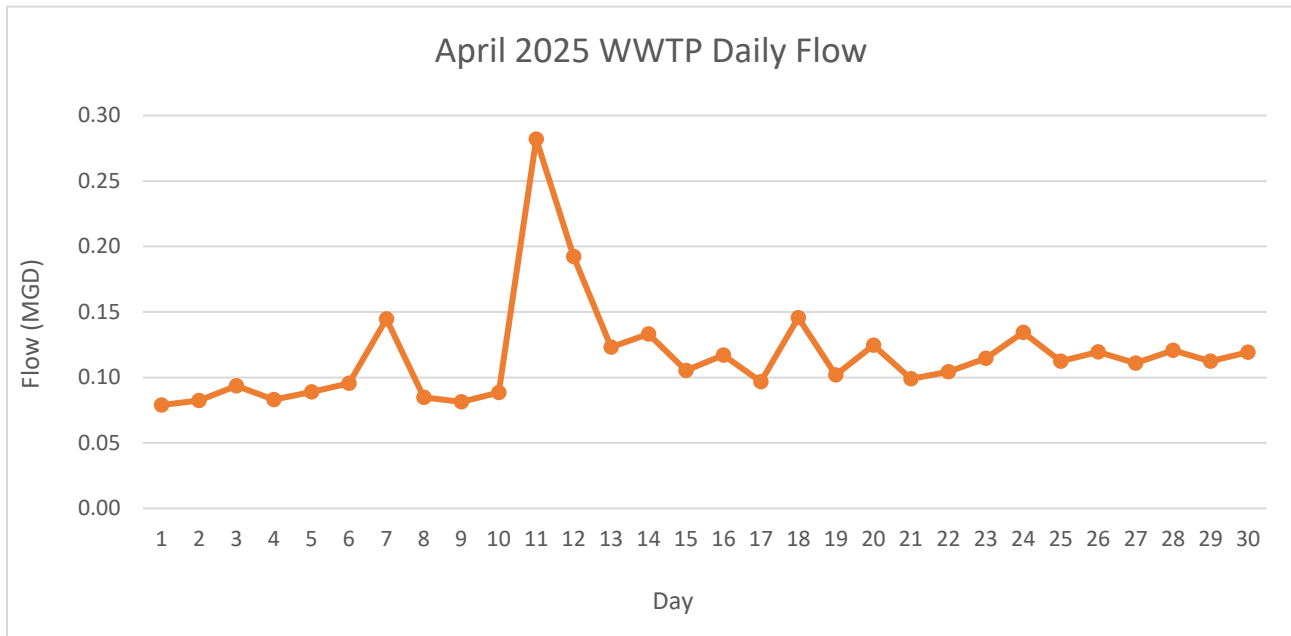
Operational Notes:

- All bacteriological samples collected and passed.
- All required reports sent to regulatory agencies.

WASTEWATER

Wastewater Treatment

The wastewater treatment plant had an average daily flow of 0.116 MGD for a total monthly effluent discharge of 3.490 MG.

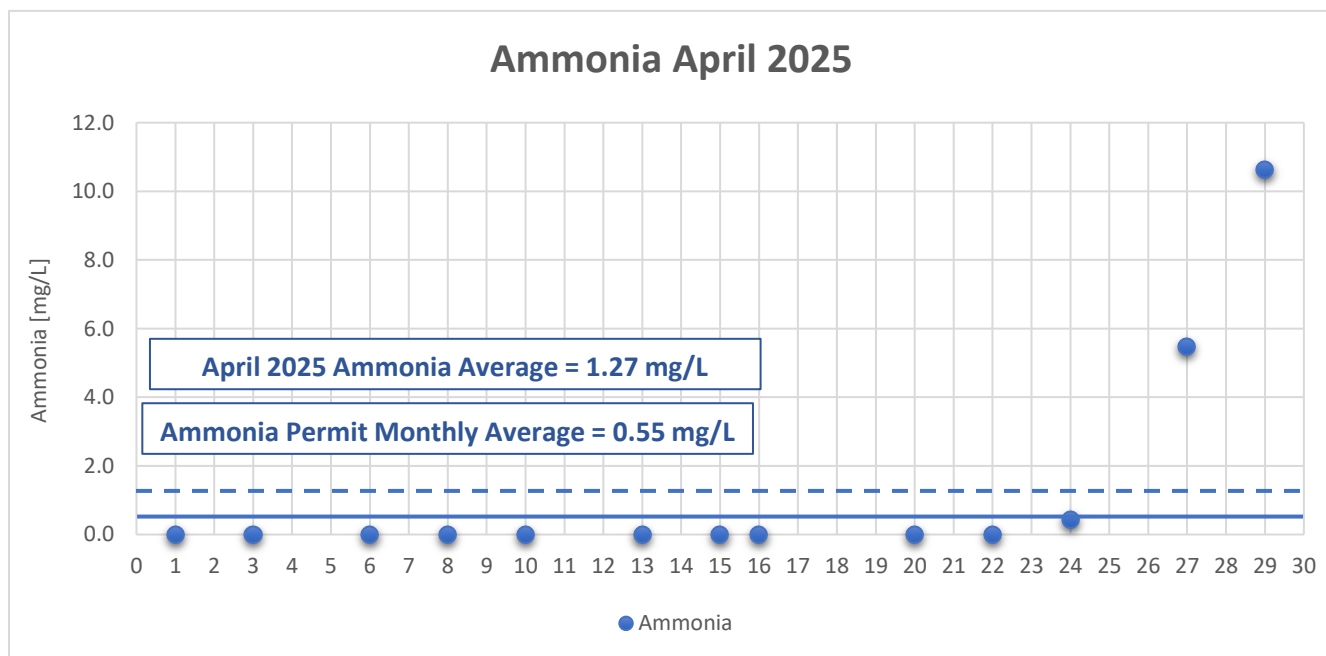
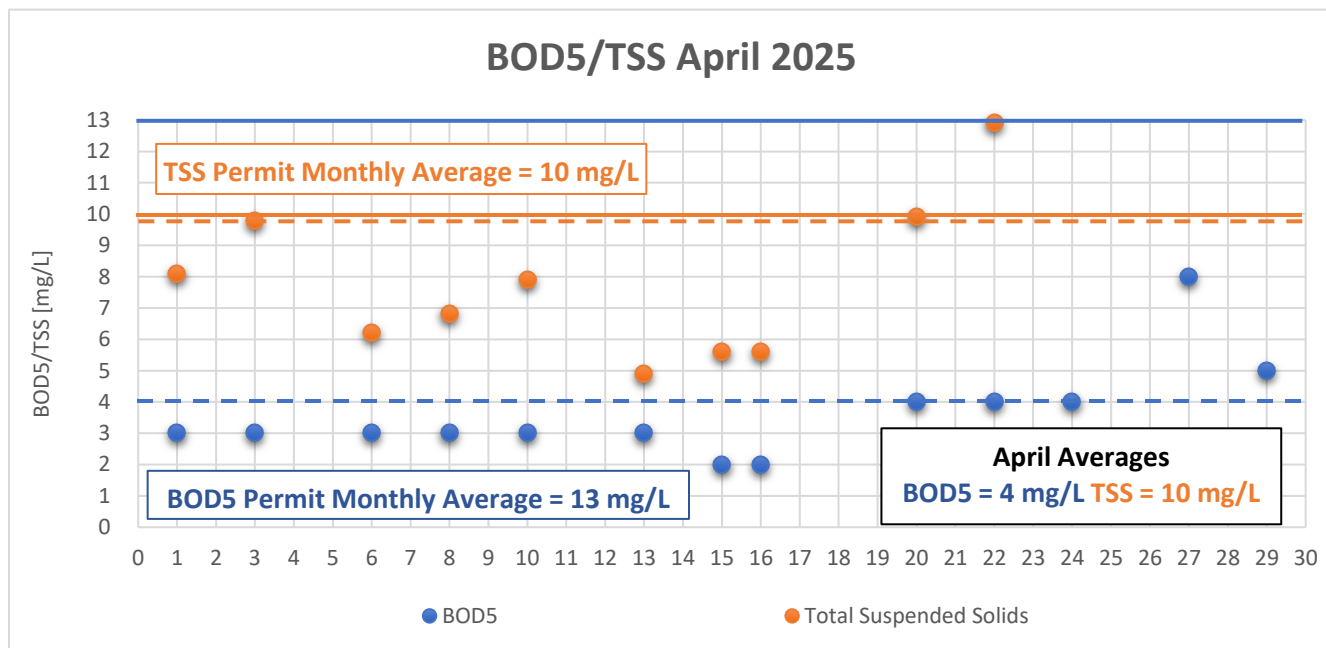


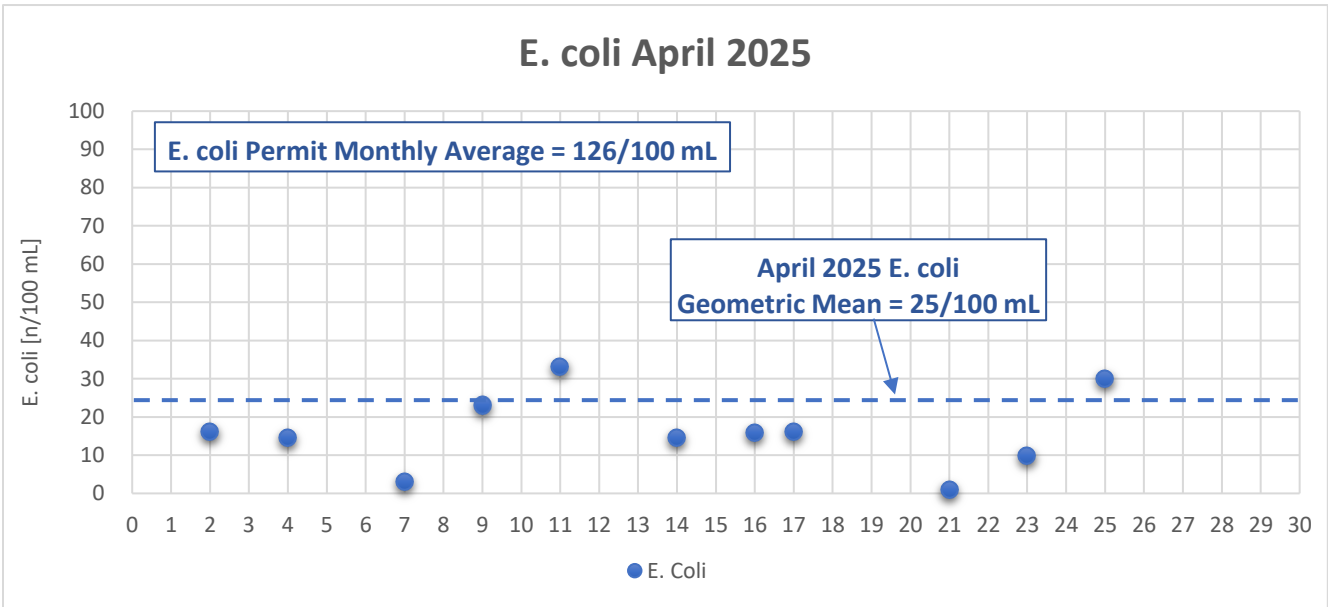
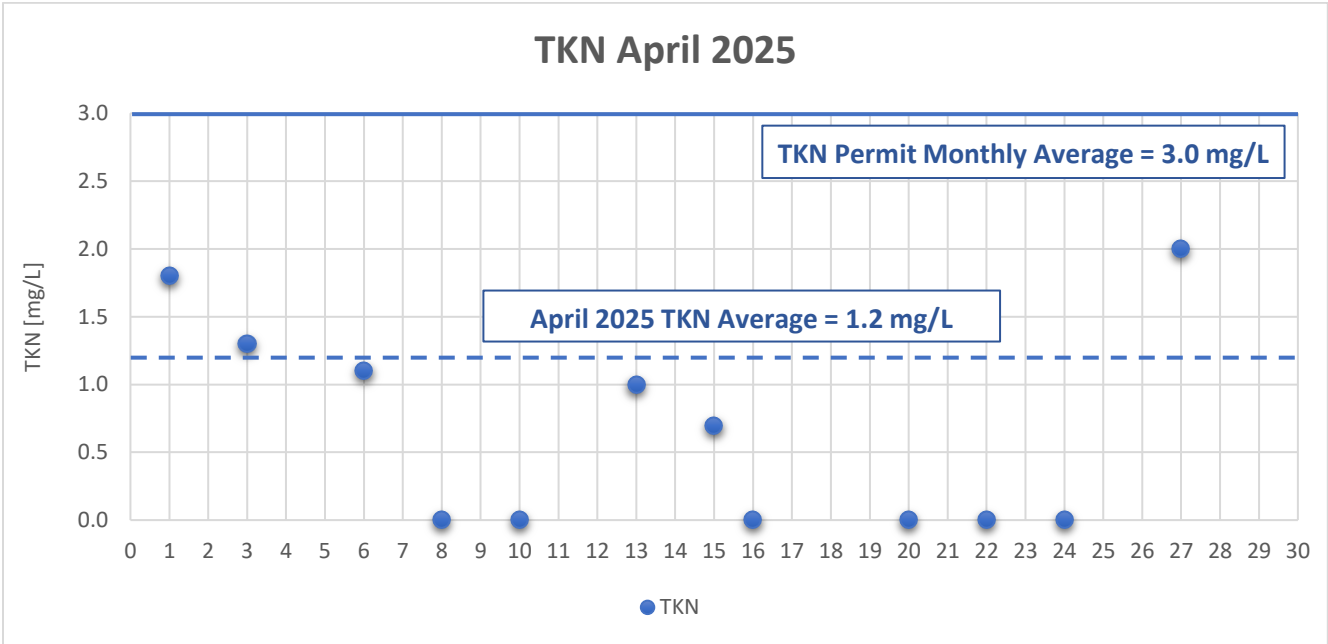
Operational Notes:

BOD, TSS, Ammonia, TKN, and E. Coli samples were collected in compliance with the WWTP permit.

- RAS line stopped up twice. It was jetted and drained for inspection. No obstruction was found.
- Alternating clarifiers in and out of service to manage sludge blankets.
- IES evaluated drying beds due to poor performance. IES noted that the underdrain has failed.
- Wastewater plant received pump and haul loads of influent from the sewer collection lines on Main Street. The bypass pumps are now installed.
- IES performed preventative maintenance on equipment.

Sample Results:





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 |
| Cl2 | 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 |
| | |
| | |
| | |



Memorandum

TO: The Honorable Mayor and Town Council
FROM: India Adams-Jacobs, Town Manager
COPY: Hope Toliver, Finance Director; Jeff Gore, Town Attorney
SUBJECT: FY2026 Budget Adoption & Appropriation (Resolution 2025-602 & 2025-603)
DATE: June 5, 2025

SUMMARY:

The State of Virginia requires that localities present a balanced budget for town council consideration and adoption by July 1.

§ 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 1 and subsequent meetings on May 22, the Town Manager highlighted the proposed operating and capital budgets for the upcoming fiscal year. During the same meetings, the Town's Financial Advisors highlighted to the Town Council the town's financial position, including planning for capital projects and targets for operating and enterprise funds. During the May 22 meeting, the Town Council adopted rates for real estate and other services, except for water and sewer rates and fees.

ALTERNATIVES:

Not applicable.

RECOMMENDATION:

The town staff recommends that the Town Council proceed with the approval of the attached resolution for budget adoption and appropriation.



DRAFT MOTION:

- 1) I move that the Bowling Green Town Council approve Ordinance 2025-602, adopting the FY2026 water and sewer rates
- 2) I move that the Bowling Green Town Council approve Resolution 2025-603, adopting the FY26 budget and appropriating funds for the Fiscal Year ending June 30, 2026, and reappropriating unexpended FY2025 carryover amounts.

Second, Roll Call Vote is required.

NOTICE OF PUBLIC HEARING

THE TOWN OF BOWLING GREEN, VIRGINIA

PROPOSED INCREASES IN WATER AND SEWER RATES AND FEES

The Bowling Green Council will hold a Public Hearing on increases for water and sewer rates and fees for the proposed fiscal year 2026 budget on June 5, 2025 at 5:00 p.m. in the lobby of the Town Hall at 117 Butler Street Bowling Green, Va. These changes would be effective July 1, 2025.

FY 2026 PROPOSED BI-MONTHLY WATER AND SEWER RATES (Legal Reference: §15.2-2119 Code of Virginia)

| RESIDENTIAL - In Town | | | | | | |
|-----------------------|---------|----------|----------|---------|----------|----------|
| Gallons | Water | Proposed | Increase | Sewer | Proposed | Increase |
| 0-5,000 | \$53.05 | \$63.66 | \$10.61 | \$93.02 | \$111.62 | \$18.60 |
| 5,001-10,000 | \$2.69 | \$3.23 | \$0.54 | \$4.72 | \$5.66 | \$0.94 |
| 10,001 - 20,000 | \$2.84 | \$3.41 | \$0.57 | \$4.97 | \$5.96 | \$0.99 |
| 20,001 - 30,000 | \$2.97 | \$3.56 | \$0.59 | \$5.18 | \$6.22 | \$1.04 |
| 30,001 & Up | \$3.05 | \$3.66 | \$0.61 | \$5.38 | \$6.46 | \$1.08 |

| COMMERCIAL - In Town | | | | | | |
|----------------------|---------|----------|-----------|----------|----------|----------|
| Gallons | Water | Proposed | Increased | Sewer | Proposed | Increase |
| 0-5,000 | \$53.05 | \$63.66 | \$10.61 | \$100.49 | \$120.59 | \$20.10 |
| 5,001-10,000 | \$2.97 | \$3.56 | \$0.59 | \$5.60 | \$6.72 | \$1.12 |
| 10,001 - 20,000 | \$3.05 | \$3.66 | \$0.61 | \$5.81 | \$6.97 | \$1.16 |
| 20,001 - 30,000 | \$3.17 | \$3.80 | \$0.63 | \$6.00 | \$7.20 | \$1.20 |
| 30,001 - 40,000 | \$3.32 | \$3.98 | \$0.66 | \$6.27 | \$7.52 | \$1.25 |
| 40,001 - 50,000 | \$3.40 | \$4.08 | \$0.68 | \$6.47 | \$7.76 | \$1.29 |
| 50,001- 100,000 | \$3.54 | \$4.25 | \$0.71 | \$6.71 | \$8.05 | \$1.34 |
| 100,001 & Up | \$3.64 | \$4.37 | \$0.73 | \$6.87 | \$8.24 | \$1.37 |

| RESIDENTIAL - Out-Of Town | | | | | | |
|---------------------------|----------|----------|----------|----------|----------|----------|
| Gallons | Water | Proposed | Increase | Sewer | Proposed | Increase |
| 0-5,000 | \$106.11 | \$127.33 | \$21.22 | \$105.14 | \$126.17 | \$21.03 |
| 5,001-10,000 | \$5.40 | \$6.48 | \$1.08 | \$5.33 | \$6.40 | \$1.07 |
| 10,001 - 20,000 | \$5.66 | \$6.79 | \$1.13 | \$5.61 | \$6.73 | \$1.12 |
| 20,001 - 30,000 | \$5.92 | \$7.10 | \$1.18 | \$5.86 | \$7.03 | \$1.17 |
| 30,001 & Up | \$6.12 | \$7.34 | \$1.22 | \$6.07 | \$7.28 | \$1.21 |

| COMMERCIAL - Out-Of Town | | | | | | |
|--------------------------|----------|----------|----------|----------|----------|----------|
| Gallons | Water | Proposed | Increase | Sewer | Proposed | Increase |
| 0-5,000 | \$106.11 | \$127.33 | \$21.22 | \$120.81 | \$144.97 | \$24.16 |
| 5,001-10,000 | \$5.92 | \$7.10 | \$1.18 | \$6.73 | \$8.08 | \$1.35 |
| 10,001 - 20,000 | \$6.12 | \$7.34 | \$1.22 | \$6.98 | \$8.38 | \$1.40 |
| 20,001 - 30,000 | \$6.33 | \$7.60 | \$1.27 | \$7.21 | \$8.65 | \$1.44 |
| 30,001 - 40,000 | \$6.60 | \$7.92 | \$1.32 | \$7.54 | \$9.05 | \$1.51 |

| | | | | | | |
|-----------------|--------|--------|--------|--------|--------|--------|
| 40,001 - 50,000 | \$6.87 | \$8.24 | \$1.37 | \$7.77 | \$9.32 | \$1.55 |
| 50,001- 100,000 | \$7.04 | \$8.45 | \$1.41 | \$8.06 | \$9.67 | \$1.61 |
| 100,001 & Up | \$7.26 | \$8.71 | \$1.45 | \$8.26 | \$9.91 | \$1.65 |

FY 2026 PROPOSED MONTHLY CAPITAL INFRASTRUCTURE FEE

| CAPITAL INFRASTRUCTURE FEE (Monthly) | | | |
|---|---------|----------|----------|
| | Current | Proposed | Increase |
| Water | \$0 | \$6.25 | \$6.25 |
| Sewer | \$0 | \$6.25 | \$6.25 |

Any person interested in the proposed water and sewer rates and fees for fiscal year 2026 may appear at the hearing to present their views. Written comments may be forwarded to the Town Clerk at townclerk@townofbowlinggreenva.gov prior to the public hearing for transmission to the Council. Requests for special assistance at the hearing should be submitted to the Town Manager, specifying the nature of the assistance required. A copy of the draft rate ordinance is available for public review from 9:00 a.m. to 5:00 p.m., Mondays, Wednesdays, and Fridays, at the Town Offices located at 117 Butler Street, Bowling Green, Virginia.

TOWN OF BOWLING GREEN, VIRGINIA
India Adams-Jacobs, Town Manager/Clerk to Council

TOWN of BOWLING GREEN

ORDINANCE No. 2025-602

ORDINANCE SETTING WATER AND SEWER RATES AND FEES FOR FISCAL YEAR 2026

WHEREAS, the Town of Bowling Green Virginia owns and operates both a drinking water distribution system and a sanitary sewer system for the Town, its businesses and residents; and

Whereas, these necessary public services require ongoing investment and maintenance as well as continual oversight and administration; and

Whereas, pursuant to power granted by state law (Va. Code§15.2-2119), the Town has authority to adopt reasonable fees and charges for providing such water and sewer services; and

Whereas, such proposed rates as set forth below were previously advertised in the newspaper as required by state law, and Town Council held a public hearing on May 22, 2025 which afforded residents the opportunity to comment on the proposed rates and charges in addition to other proposed rates and fees that help fund Town operations.

NOW, THEREFORE, BE IT ORDAINED BY THE BOWLING GREEN TOWN COUNCIL THAT THE FOLLOWING RATES AND CHARGES FOR WATER AND SEWER SERVICES ARE HEREBY ADOPTED FOR THE 2025-2026 FISCAL YEAR.

FY 2026 PROPOSED BI-MONTHLY WATER AND SEWER RATES

| RESIDENTIAL - In Town | | | | | | |
|-----------------------|---------|----------|----------|---------|----------|----------|
| Gallons | Water | Proposed | Increase | Sewer | Proposed | Increase |
| 0-5,000 | \$53.05 | \$63.66 | \$10.61 | \$93.02 | \$111.62 | \$18.60 |
| 5,001-10,000 | \$2.69 | \$3.23 | \$0.54 | \$4.72 | \$5.66 | \$0.94 |
| 10,001 - 20,000 | \$2.84 | \$3.41 | \$0.57 | \$4.97 | \$5.96 | \$0.99 |
| 20,001 - 30,000 | \$2.97 | \$3.56 | \$0.59 | \$5.18 | \$6.22 | \$1.04 |
| 30,001 & Up | \$3.05 | \$3.66 | \$0.61 | \$5.38 | \$6.46 | \$1.08 |

| COMMERCIAL - In Town | | | | | | |
|----------------------|---------|----------|-----------|----------|----------|----------|
| Gallons | Water | Proposed | Increased | Sewer | Proposed | Increase |
| 0-5,000 | \$53.05 | \$63.66 | \$10.61 | \$100.49 | \$120.59 | \$20.10 |
| 5,001-10,000 | \$2.97 | \$3.56 | \$0.59 | \$5.60 | \$6.72 | \$1.12 |
| 10,001 - 20,000 | \$3.05 | \$3.66 | \$0.61 | \$5.81 | \$6.97 | \$1.16 |
| 20,001 - 30,000 | \$3.17 | \$3.80 | \$0.63 | \$6.00 | \$7.20 | \$1.20 |
| 30,001 - 40,000 | \$3.32 | \$3.98 | \$0.66 | \$6.27 | \$7.52 | \$1.25 |
| 40,001 - 50,000 | \$3.40 | \$4.08 | \$0.68 | \$6.47 | \$7.76 | \$1.29 |
| 50,001- 100,000 | \$3.54 | \$4.25 | \$0.71 | \$6.71 | \$8.05 | \$1.34 |
| 100,001 & Up | \$3.64 | \$4.37 | \$0.73 | \$6.87 | \$8.24 | \$1.37 |

| RESIDENTIAL - Out-Of Town | | | | | | |
|---------------------------|----------|----------|----------|----------|----------|----------|
| Gallons | Water | Proposed | Increase | Sewer | Proposed | Increase |
| 0-5,000 | \$106.11 | \$127.33 | \$21.22 | \$105.14 | \$126.17 | \$21.03 |
| 5,001-10,000 | \$5.40 | \$6.48 | \$1.08 | \$5.33 | \$6.40 | \$1.07 |
| 10,001 - 20,000 | \$5.66 | \$6.79 | \$1.13 | \$5.61 | \$6.73 | \$1.12 |

| | | | | | | |
|-----------------|--------|--------|--------|--------|--------|--------|
| 20,001 - 30,000 | \$5.92 | \$7.10 | \$1.18 | \$5.86 | \$7.03 | \$1.17 |
| 30,001 & Up | \$6.12 | \$7.34 | \$1.22 | \$6.07 | \$7.28 | \$1.21 |

| COMMERCIAL - Out-Of Town | | | | | | |
|---------------------------------|----------|----------|----------|----------|----------|----------|
| Gallons | Water | Proposed | Increase | Sewer | Proposed | Increase |
| 0-5,000 | \$106.11 | \$127.33 | \$21.22 | \$120.81 | \$144.97 | \$24.16 |
| 5,001-10,000 | \$5.92 | \$7.10 | \$1.18 | \$6.73 | \$8.08 | \$1.35 |
| 10,001 - 20,000 | \$6.12 | \$7.34 | \$1.22 | \$6.98 | \$8.38 | \$1.40 |
| 20,001 - 30,000 | \$6.33 | \$7.60 | \$1.27 | \$7.21 | \$8.65 | \$1.44 |
| 30,001 - 40,000 | \$6.60 | \$7.92 | \$1.32 | \$7.54 | \$9.05 | \$1.51 |
| 40,001 - 50,000 | \$6.87 | \$8.24 | \$1.37 | \$7.77 | \$9.32 | \$1.55 |
| 50,001- 100,000 | \$7.04 | \$8.45 | \$1.41 | \$8.06 | \$9.67 | \$1.61 |
| 100,001 & Up | \$7.26 | \$8.71 | \$1.45 | \$8.26 | \$9.91 | \$1.65 |

FY 2026 PROPOSED MONTHLY CAPITAL INFRASTRUCTURE FEE

| CAPITAL INFRASTRUCTURE FEE (Monthly) | | | |
|---|---------|----------|----------|
| | Current | Proposed | Increase |
| Water | \$0 | \$6.25 | \$6.25 |
| Sewer | \$0 | \$6.25 | \$6.25 |

This Ordinance shall take effect upon passage and the schedule of rates and charges shall be applicable as of July 1, 2025,

This Ordinance was approved this 5 day of June 2025, by the Town Council of the Town of Bowling Green, Virginia.

By: _____
Hon. Tina Gambill, Mayor

Attest:

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

TOWN OF BOWLING GREEN, VIRGINIA
BUDGET RESOLUTION- 2025-603

APPROVING THE TOWN BUDGET FOR 2026 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 2026, and a notice, including a summary of that budget, was published in the Free Lance Star on May 15, 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 22, 2025, 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 2025; and

Whereas tax rates as set out herein were previously approved by Resolution of Council after proper public notice and hearing at its May 22, 2025, 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 June 5, 2025.

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 2026 tax rates shall be as Council adopted by Resolution after public notice and hearing on May 22, 2025.
- b.** The FY2026 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, 2025.
- 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 2025 rates,

Be it Further Resolved that all amounts identified as expenditures in the Town Manager's budget are hereby appropriated for use during FY 2026 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, 2025, 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 is 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 5th day of June 2025 by the Town Council for the
Town of Bowling Green, Virginia

Tina Gambill, Mayor

Attest:

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

TOWN OF BOWLING GREEN, VIRGINIA PROPOSED FISCAL YEAR 2026 BUDGET FOR JULY 1, 2025, THROUGH JUNE 30, 2026 PUBLIC HEARING ON PROPOSED BUDGET AND TAX RATES

TOWN OF BOWLING GREEN, VIRGINIA
PROPOSED FISCAL YEAR 2026 BUDGET
FOR JULY 1, 2025, THROUGH JUNE 30, 2026
PUBLIC HEARING ON PROPOSED BUDGET AND TAX RATES

The Town Manager's recommended budget synopsis is hereby prepared and published solely for fiscal planning and public information. Items shown in the recommended budget do not represent Town commitments until the Town Council has adopted the budget. The budget is for informative and fiscal planning purposes only; the budget estimates in this ad are based on the best available data as of the date of publication and continue to be updated on an ongoing basis. The Town of Bowling Green will hold a Public Hearing on the Fiscal Year 2026 budget on May 22, 2025, at 5:00 p.m. in Town Hall, 117 Butler Street, Bowling Green, Virginia. The proposed budget includes increases for real estate taxes, meals taxes, and water and sewer rates.

The Town asks residents wishing to make a public comment to please submit them in writing to the Town office by emailing townclerk@townofbowlinggreenva.gov, mailing them to P.O. Box 68, Bowling Green, VA 22427, by May 21, 2025, or to attend the public hearing. Note that pursuant to Va. Code §58.1-3321 there will be separate public hearing specifically on the proposed real property tax rate increase at 4:00 p.m. at Town Hall on the same day.

| FY2026 Proposed Budget Summary Department or Fund | FY2026 Proposed Budget |
|--|------------------------------|
| Administration | \$ 331,355 |
| Finance/Treasurer | \$ 487,187 |
| Police Department | \$ 206,806 |
| Fire Programs | \$ 15,000 |
| Public Works | \$ 404,505 |
| Total General Fund Expenditures (Fund 100) | \$ 1,444,853 |
| Transfers Out from General Fund to Other Funds | \$ 269,275 |
| Total General Fund Expenditures + Transfers Out from General Fund to Other Funds | \$ 1,714,128 |
| Events & Activities (Fund 400) | \$ 34,500 |
| Debt Service (Fund 420) | \$ 0 |
| Total General Fund Expenditures + Transfers Out from General Fund to Other Funds + Events & Activities | \$ 1,748,628 |
| Total Capital Projects Fund Expenditures (Fund 300) | \$ 50,000 |
| Water Fund (Fund 500) | \$ 667,263 |
| Sewer Fund (Fund 520) | \$ 1,040,100 |
| Total Enterprise Fund Expenses | \$ 1,707,363 |
| TOTAL EXPENDITURES/EXPENSES ALL FUNDS EXCLUDING TRANSFERS FROM GENERAL FUND TO OTHER FUNDS | \$ 3,236,716 |
| TOTAL EXPENDITURES/EXPENSES ALL FUNDS + TRANSFERS FROM GENERAL FUND TO OTHER FUNDS | \$ 3,505,991 |

PROPOSED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2025

| FY25 Current Rates | FY26 Proposed Rates |
|---|---|
| Real Estate: \$0.11/\$100 of assessed valuation | Real Estate: \$0.20/\$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: \$.85/\$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: \$35.90; Commercial Rate (per cubic yard): \$57.75 | Solid Waste Collection Bi-Monthly Rate Schedule (in Town Only) Residential Rate: \$32.90; Commercial Rate (per cubic yard): \$57.75 |
| Meals Tax: 6.00 % 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 |

FY 2026 PROPOSED BI-MONTHLY WATER AND SEWER RATES

| RESIDENTIAL - In Town | | | | | | |
|--------------------------|----------|----------|------------|----------|----------|----------|
| Gallons | Water | Proposed | Increase | Sewer | Proposed | Increase |
| 0-5,000 | \$53.05 | \$63.66 | \$10.61 | \$93.02 | \$111.62 | \$18.60 |
| 5,001-10,000 | \$2.69 | \$3.23 | \$0.54 | \$4.72 | \$5.66 | \$0.94 |
| 10,001 - 20,000 | \$2.84 | \$3.41 | \$0.57 | \$4.97 | \$5.96 | \$0.99 |
| 20,001 - 30,000 | \$2.97 | \$3.56 | \$0.59 | \$5.18 | \$6.22 | \$1.04 |
| 30,001 & Up | \$3.05 | \$3.66 | \$0.61 | \$5.38 | \$6.46 | \$1.08 |
| COMMERCIAL - In Town | | | | | | |
| Gallons | Water | Proposed | In-creased | Sewer | Proposed | Increase |
| 0-5,000 | \$53.05 | \$63.66 | \$10.61 | \$100.49 | \$120.59 | \$20.10 |
| 5,001-10,000 | \$2.97 | \$3.56 | \$0.59 | \$5.60 | \$6.72 | \$1.12 |
| 10,001 - 20,000 | \$3.05 | \$3.66 | \$0.61 | \$5.81 | \$6.97 | \$1.16 |
| 20,001 - 30,000 | \$3.17 | \$3.80 | \$0.63 | \$6.00 | \$7.20 | \$1.20 |
| 30,001 - 40,000 | \$3.32 | \$3.98 | \$0.66 | \$6.27 | \$7.52 | \$1.25 |
| 40,001 - 50,000 | \$3.40 | \$4.08 | \$0.68 | \$6.47 | \$7.76 | \$1.29 |
| 50,001- 100,000 | \$3.54 | \$4.25 | \$0.71 | \$6.71 | \$8.05 | \$1.34 |
| 100,001 & Up | \$3.64 | \$4.37 | \$0.73 | \$6.87 | \$8.24 | \$1.37 |
| RESIDENTIAL Out-Of Town | | | | | | |
| Gallons | Water | Proposed | Increase | Sewer | Proposed | Increase |
| 0-5,000 | \$106.11 | \$127.33 | \$21.22 | \$105.14 | \$126.17 | \$21.03 |
| 5,001-10,000 | \$5.40 | \$6.48 | \$1.08 | \$5.33 | \$6.40 | \$1.07 |
| 10,001 - 20,000 | \$5.66 | \$6.79 | \$1.13 | \$5.61 | \$6.73 | \$1.12 |
| 20,001 - 30,000 | \$5.92 | \$7.10 | \$1.18 | \$5.86 | \$7.03 | \$1.17 |
| 30,001 & Up | \$6.12 | \$7.34 | \$1.22 | \$6.07 | \$7.28 | \$1.21 |
| COMMERCIAL - Out-Of Town | | | | | | |
| Gallons | Water | Proposed | Increase | Sewer | Proposed | Increase |
| 0-5,000 | \$106.11 | \$127.33 | \$21.22 | \$120.81 | \$144.97 | \$24.16 |
| 5,001-10,000 | \$5.92 | \$7.10 | \$1.18 | \$6.73 | \$8.08 | \$1.35 |
| 10,001 - 20,000 | \$6.12 | \$7.34 | \$1.22 | \$6.98 | \$8.38 | \$1.40 |
| 20,001 - 30,000 | \$6.33 | \$7.60 | \$1.27 | \$7.21 | \$8.65 | \$1.44 |
| 30,001 - 40,000 | \$6.60 | \$7.92 | \$1.32 | \$7.54 | \$9.05 | \$1.51 |
| 40,001 - 50,000 | \$6.87 | \$8.24 | \$1.37 | \$7.77 | \$9.32 | \$1.55 |
| 50,001- 100,000 | \$7.04 | \$8.45 | \$1.41 | \$8.06 | \$9.67 | \$1.61 |
| 100,001 & Up | \$7.26 | \$8.71 | \$1.45 | \$8.26 | \$9.91 | \$1.65 |

FY 2026 PROPOSED MONTHLY CAPITAL INFRASTRUCTURE FEE
CAPITAL INFRASTRUCTURE FEE (Monthly)

| | Current | Proposed | Increase |
|-------|---------|----------|----------|
| Water | \$0 | \$6.25 | \$6.25 |
| Sewer | \$0 | \$6.25 | \$6.25 |

A budget synopsis is prepared and published for informational and fiscal planning purposes only of the line-item proposed budget is available for review at the Town Office located at 117 Butler Street during regular business hours and available on the Town website: <https://www.townofbowlinggreenva.gov/>.
COL-3001261



Town of Bowling Green Proposed FY2026 Budget

India Adams-Jacobs, MPA, ICMA-CM

Town Manager

May 1, 2025

Table of Contents

- ✓ Fiscal Year 2026- Proposed Budget
- ✓ What Does the Town Fund?
- ✓ Our Budget Process
 - ✓ Strategic Plan Alignment, FY2026 Themes
- ✓ Budget Priorities
- ✓ Budget Financials
- ✓ Proposed FY2026 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



TOWN VISION

- ✓ 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

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).
- 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).



FY2026 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

Reassessment & Equalization

2025 Reassessment

- On April 2, 2025, the Town was made aware by the Commissioner of Revenue office that the estimated assessed value for real estate is \$213,493,331 for tax year 2025
- This is a 67.09% increase from the 2024 assessed value of \$127,768,600, which is slightly higher than the county-wide average of 63.84%

Real Estate Tax Rate | Equalization Calculation

| | Tax Year 2024 | Tax Year 2025 |
|---------------------------------|------------------|------------------|
| 1 Real Estate AV ⁽¹⁾ | \$127,768,600 | \$213,493,331 |
| 2 Tax Rate ⁽²⁾ | <u>11.00¢</u> | <u>6.58¢</u> |
| 3 2024 Current RE Revenues | 140,545 | 140,545 |
| 4 Value of a Penny (1¢) | 12,777 | 21,349 |
| 5 Current Tax Rate | | <u>11.00¢</u> |
| 6 Tax Year 25 RE Revenues | | 234,843 |
| 7 Tax Year 24 RE Revenues | | <u>140,545</u> |
| 8 Assessment Increase | | 67.1% |

(1) Tax Year 2025 AV is preliminary, subject to change following an informal appeal process that will be held by Cowan services through June.

(2) Equalized tax rate for Tax Year 2025 is approximately 6.58¢.

Source: Based on information provided by County & Town Staff. Final information to be provided by County once full analysis reassessment is completed.

Real Estate Tax Rate | Reassessment Equalization

| | FY'25 | FY'26 |
|--------|---------------|---------------|
| ¢ | (Tax Year 24) | (Tax Year 25) |
| 1¢ | \$ 12,777 | \$ 21,349 |
| 2¢ | 25,554 | 42,699 |
| 3¢ | 38,331 | 64,048 |
| 4¢ | 51,107 | 85,397 |
| 5¢ | 63,884 | 106,747 |
| 6¢ | 76,661 | 128,096 |
| 6.58¢ | 84,112 | 140,545 |
| 7¢ | 89,438 | 149,445 |
| 8¢ | 102,215 | 170,795 |
| 9¢ | 114,992 | 192,144 |
| 10¢ | 127,769 | 213,493 |
| 11.00¢ | 140,545 | 234,843 |
| 12¢ | 153,322 | 256,192 |
| 13¢ | 166,099 | 277,541 |
| 14¢ | 178,876 | 298,891 |
| 15¢ | 191,653 | 320,240 |
| 16¢ | 204,430 | 341,589 |
| 17¢ | 217,207 | 362,939 |
| 18¢ | 229,983 | 384,288 |
| 19¢ | 242,760 | 405,637 |
| 20.00¢ | 255,537 | 426,987 |

The Town’s “Equalized” Tax Rate for Tax Year 2025 of approximately 6.58¢ will generate the same revenues of \$140,545 as the Tax Year 2024 rate of 11¢.

Real Estate Tax Rate | Proposed Rate

- The Town may want to consider initiating increases to Property Taxes and/or Other Local Taxes in the range of 10% to 20% to ensure resources are sufficient to balance the potential increases to Operating Expenses in the near-term and to help build Town reserves.
- On top of the additional reassessment revenue, Davenport has calculated the following rate increases needed to raise revenues by either 10% or 20%:

| | Tax Year 2024 | FY'26 Budget 10% Growth | FY'26 Budget 20% Growth |
|--|------------------|----------------------------|----------------------------|
| 1 Operating Revenues ⁽¹⁾ | \$1,500,000 | \$1,650,000 | \$1,800,000 |
| 2 Additional Revenues Needed | | 150,000 | 300,000 |
| 3 Revenue Increase from Reassessment at a 11¢ Tax Rate | | <u>94,297</u> | <u>94,297</u> |
| 4 Additional Revenue's Needed from Penny Increase | | 55,703 | 205,703 |
| 5 FY'26 Value of a Penny (1¢) | | <u>21,349</u> | <u>21,349</u> |
| 6 Estimated Required Rate Increase Above 11¢ | | 2.61¢ | 9.64¢ |
| 7 Tax Year 2024 Current Tax Rate | | <u>11.00¢</u> | <u>11.00¢</u> |
| 8 FY'26 Real Estate Tax Rate To Meet Revenue Growth Target | | 13.61¢ | 20.64¢ |

(1) The financial information for FY'24 presented here is an approximate based on "Unaudited" information provided by Town Staff. Actual operating revenues from the "Unaudited" information for Tax Year 2024 is \$1,497,589.

Source: Based on information provided by County & Town Staff. Final information to be provided by County once full analysis reassessment is completed.

Proposed Budget Overview

FY2026

- RE Tax Rate of 13 cents
 - Budget assumption as of 4/25; council should strongly consider a rate higher up to .20 cents based on Davenport targets for reserves, future debt service, and current capital (sewer) emergencies
- Proposed meals tax of 7%
- Proposed water rate increase of 20%
- Proposed sewer rate increase of 20%
- NO new Town Personal Property tax increases
- Decrease in Refuse (Trash) rates- approximately 5% decrease on residential

Fiscal Year 2026

- The Proposed FY2026
budget totals \$3,505,991
(expenditures all funds)

FY2026 Budget at-a-Glance

- General Fund (100) - \$1,444,853
- Sewer Fund (520) - \$1,040,100
- Water Fund (500) - \$667,263
- Capital Projects Fund (300) - \$50,000
- Events & Activities Fund (400) - \$34,500
- Total Expenditures/Expenses All Funds - \$3,505,991**
- Sewer, Capital Projects & Events & Activities Expenses Above Supported by Transfers Out from GF - \$269,275

American Rescue Plan Act (ARPA)*



- The American Rescue Plan Act, passed in 2021, designated funding for state and local governments to upgrade infrastructure and mitigate the impacts of COVID-19.
- The Town of Bowling Green was allocated \$1,219,082 in funds as a Non-Entitlement Unit (NEU)
- No ARPA Funding Remaining
- All funding has been allocated and spent

ARPA Projects (2021-2025)

- Water & Sewer Projects
- Well Abandonment
- Financial Management System
- Town Hall Rehabilitation
- Website Update

Budget Priorities: *Funding for Core Services & Capital Infrastructure Needs*

- 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

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

Proposed Staffing Changes

- Restructured 2 PT Patrol Officer positions → 1 FT Officer, back to 2024 staffing level
- Established- Customer Service Representative/Deputy Clerk position

Market Alignments

- Addition of LEOs benefits for the Bowling Green Police Department
- 2% COLA
- Compliant with mandated minimum wage - \$12 per hour (state mandate)

General Fund Budget Impacts FY2026

Revenues

- Bank Stock Tax- projected \$428k
- Meals Tax- projected \$375k
- Real Estate Tax projected- \$250k
- Cigarette Tax- projected \$45k
- Intergovernmental Service Agreement- projected \$50k

Expenditures

- Healthcare Increases- 10%
- COLA for full-time staff- 2%
- Audit Services - \$71,700 for FY2026 (includes work for two audits: FY2024 and FY2025) (GF)

Administration

FY2026 PROPOSED BUDGET

- Budget totals **\$331,355**

BUDGET HIGHLIGHTS

- Includes funding for Town Council, Town Manager and Town Attorney's fees
- Continues Information Technology and security for town operations
- Continues contingency for emergencies

Finance

FY2026 PROPOSED BUDGET

- Budget totals **\$487,187**

BUDGET HIGHLIGHTS

- Budgets for two (2) audits for FY26 (FY24 & FY25)
- Continues pre-audit services to complete past due audits
- Increases in printing and supplies related to audits
- Increases in computer license support (Keystone, BAI, and Southern)

Public Safety- Police

FY2026 PROPOSED BUDGET

- Budget totals **\$206,806**

BUDGET HIGHLIGHTS

- Includes hazard duty benefits enhancement of LEOs for the department- \$26k annual impact; \$56k total budget impact (*BGPD top priority*)
- Increases PT Officer to FT Officer for day-to-day operations



Public Safety- BGVFD

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



Public Works, Utilities, & Development

FY2026 PROPOSED BUDGET

- Budget totals **\$404,505**

BUDGET HIGHLIGHTS

- Increases in vehicle maintenance
- Increases in electricity/streetlights
- Increases in equipment and supplies
- Increases in maintenance for Town Hall repairs

General Fund Totals - FY2026 Proposed Budget

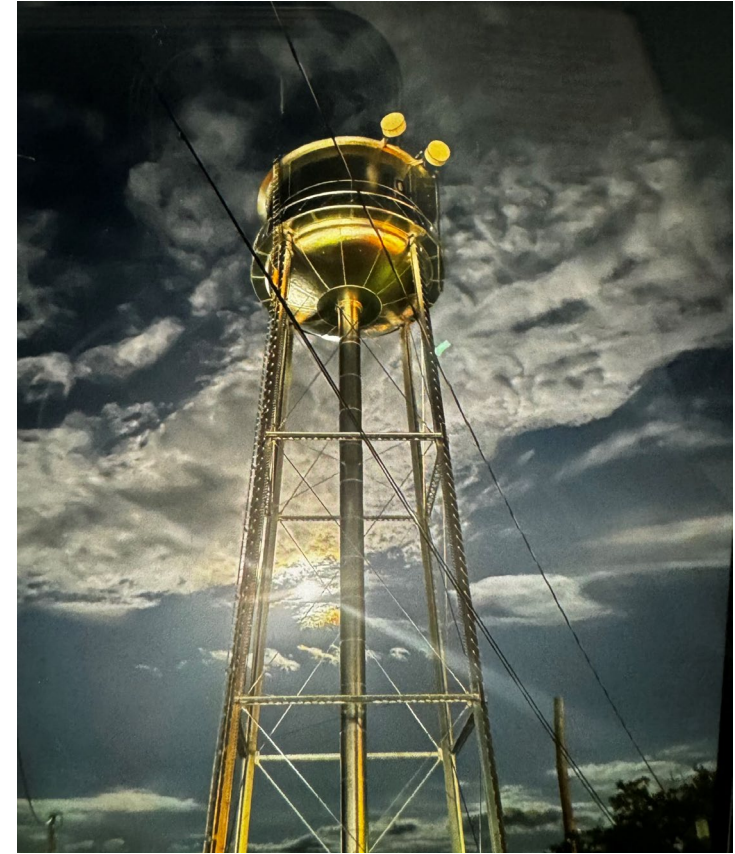
- Total General Fund Expenditures (Fund 100) - \$1,444,853
- Total Transfers Out from General Fund to Other Funds - \$269,275
- **Total General Fund Expenditures + Transfers Out from General Fund to Other Funds - \$1,714,128**

Transfers Out – FY2026 Proposed Budget

- General Fund transfers out to support other funds:
 - Capital Projects Fund - \$50,000
 - Events & Activities - \$14,500
 - Sewer Fund - \$204,775
- Total Transfers Out from General Fund to Other Funds - **\$269,275**

Enterprise Funds

WATER FUND



Water Fund Total

FY2026 PROPOSED BUDGET

- Water Fund total- **\$667,263**

BUDGET HIGHLIGHTS

- VDH Consent Order Requirements
 - Additional testing and reporting requirements
- Increases in repairs and maintenance
- Increases contingency fund for emergencies- \$75k
- Establishes Capital Infrastructure Fee

SEWER FUND



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Sewer Fund Total

FY2026 PROPOSED BUDGET

- Sewer Fund budget totals
\$1,040,100

FUND HIGHLIGHTS

- Increases in repairs and maintenance
- Sludge costs totaled \$225k YTD-
4/25/25
- Establishes contingency fund for sewer
emergencies- \$75k
- Establishes Capital Infrastructure Fee

FY2026 Enterprise Funds Budget Impacts

Expenditures

- Increased repairs and maintenance
 - Unplanned emergency sewer repairs on Main Street and Courthouse Lane
- Increases in Sludge Removal Costs
- Testing and Chemical costs



Enterprise Funds Summary

Enterprise Funds Total- \$1,707,363



Proposed Utility Rates



| FY 2026 PROPOSED BI-MONTHLY WATER AND SEWER RATES | | | | | | | | | | | | | |
|---|---------|----------|----------|---------|----------|----------|-------------------------|----------|----------|----------|----------|----------|----------|
| RESIDENTIAL - In Town | | | | | | | RESIDENTIAL Out-of-Town | | | | | | |
| Gallons | Water | Proposed | Increase | Sewer | Proposed | Increase | Gallons | Water | Proposed | Increase | Sewer | Proposed | Increase |
| 0-5,000 | \$53.05 | \$63.66 | \$10.61 | \$93.02 | \$111.62 | \$18.60 | 0-5,000 | \$106.11 | \$127.33 | \$21.22 | \$105.14 | \$126.17 | \$21.03 |
| 5,001-10,000 | \$2.69 | \$3.23 | \$0.54 | \$4.72 | \$5.66 | \$0.94 | 5,001-10,000 | \$5.40 | \$6.48 | \$1.08 | \$5.33 | \$6.40 | \$1.07 |
| 10,001 - 20,000 | \$2.84 | \$3.41 | \$0.57 | \$4.97 | \$5.96 | \$0.99 | 10,001 - 20,000 | \$5.66 | \$6.79 | \$1.13 | \$5.61 | \$6.73 | \$1.12 |
| 20,001 - 30,000 | \$2.97 | \$3.56 | \$0.59 | \$5.18 | \$6.22 | \$1.04 | 20,001 - 30,000 | \$5.92 | \$7.10 | \$1.18 | \$5.86 | \$7.03 | \$1.17 |
| 30,001 & <u>Up</u> | \$3.05 | \$3.66 | \$0.61 | \$5.38 | \$6.46 | \$1.08 | 30,001 & <u>Up</u> | \$6.12 | \$7.34 | \$1.22 | \$6.07 | \$7.28 | \$1.21 |

| COMMERCIAL - In Town | | | | | | | COMMERCIAL - Out-of-Town | | | | | | |
|----------------------|---------|----------|-----------|----------|----------|----------|--------------------------|----------|----------|----------|----------|----------|----------|
| Gallons | Water | Proposed | Increased | Sewer | Proposed | Increase | Gallons | Water | Proposed | Increase | Sewer | Proposed | Increase |
| 0-5,000 | \$53.05 | \$63.66 | \$10.61 | \$100.49 | \$120.59 | \$20.10 | 0-5,000 | \$106.11 | \$127.33 | \$21.22 | \$120.81 | \$144.97 | \$24.16 |
| 5,001-10,000 | \$2.97 | \$3.56 | \$0.59 | \$5.60 | \$6.72 | \$1.12 | 5,001-10,000 | \$5.92 | \$7.10 | \$1.18 | \$6.73 | \$8.08 | \$1.35 |
| 10,001 - 20,000 | \$3.05 | \$3.66 | \$0.61 | \$5.81 | \$6.97 | \$1.16 | 10,001 - 20,000 | \$6.12 | \$7.34 | \$1.22 | \$6.98 | \$8.38 | \$1.40 |
| 20,001 - 30,000 | \$3.17 | \$3.80 | \$0.63 | \$6.00 | \$7.20 | \$1.20 | 20,001 - 30,000 | \$6.33 | \$7.60 | \$1.27 | \$7.21 | \$8.65 | \$1.44 |
| 30,001 - 40,000 | \$3.32 | \$3.98 | \$0.66 | \$6.27 | \$7.52 | \$1.25 | 30,001 - 40,000 | \$6.60 | \$7.92 | \$1.32 | \$7.54 | \$9.05 | \$1.51 |
| 40,001 - 50,000 | \$3.40 | \$4.08 | \$0.68 | \$6.47 | \$7.76 | \$1.29 | 40,001 - 50,000 | \$6.87 | \$8.24 | \$1.37 | \$7.77 | \$9.32 | \$1.55 |
| 50,001- 100,000 | \$3.54 | \$4.25 | \$0.71 | \$6.71 | \$8.05 | \$1.34 | 50,001- 100,000 | \$7.04 | \$8.45 | \$1.41 | \$8.06 | \$9.67 | \$1.61 |
| 100,001 & <u>Up</u> | \$3.64 | \$4.37 | \$0.73 | \$6.87 | \$8.24 | \$1.37 | 100,001 & <u>Up</u> | \$7.26 | \$8.71 | \$1.45 | \$8.26 | \$9.91 | \$1.65 |

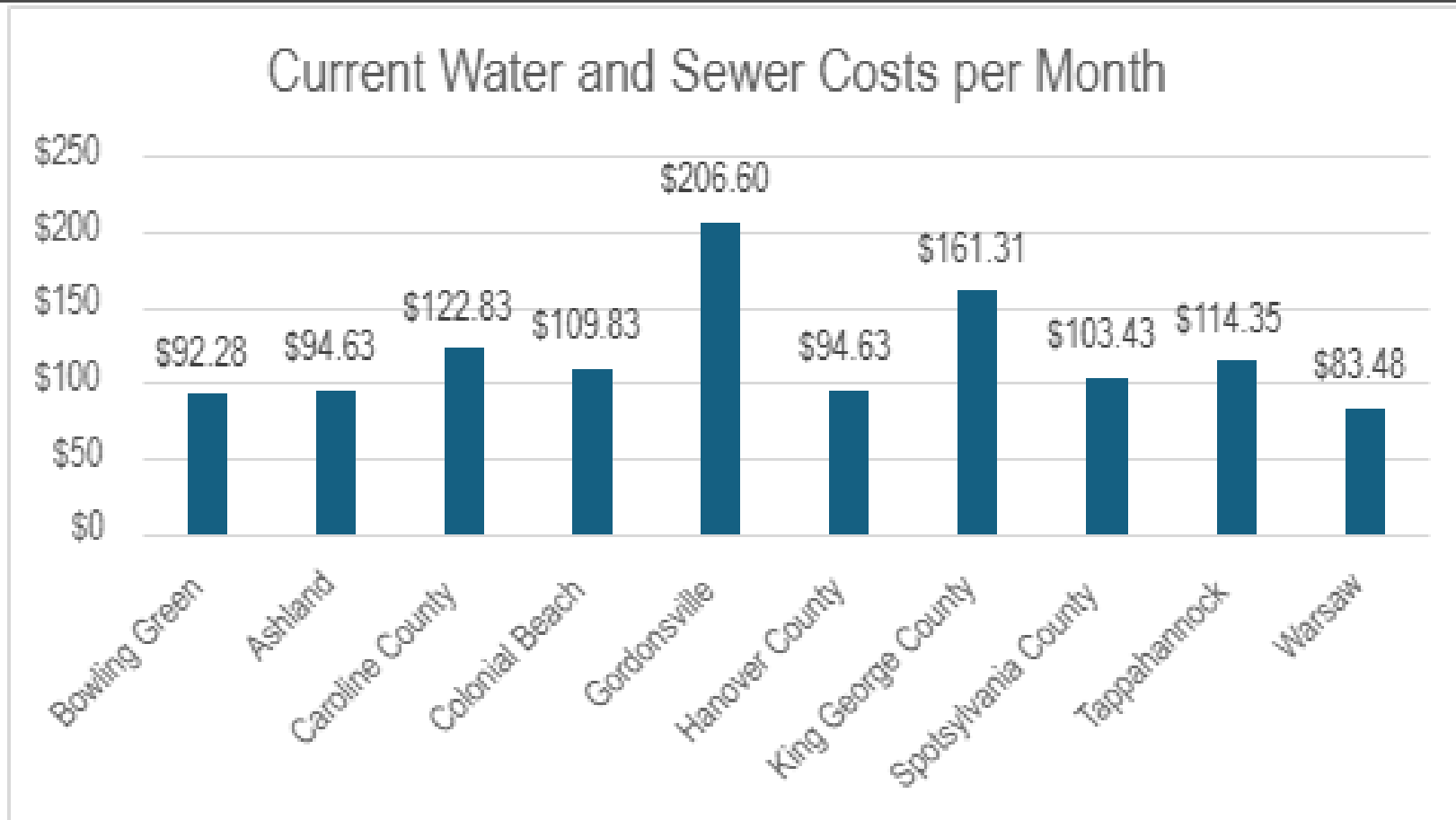
Proposed Increase
FY 2025 Rates
based on
Ordinance 2024-
504

|

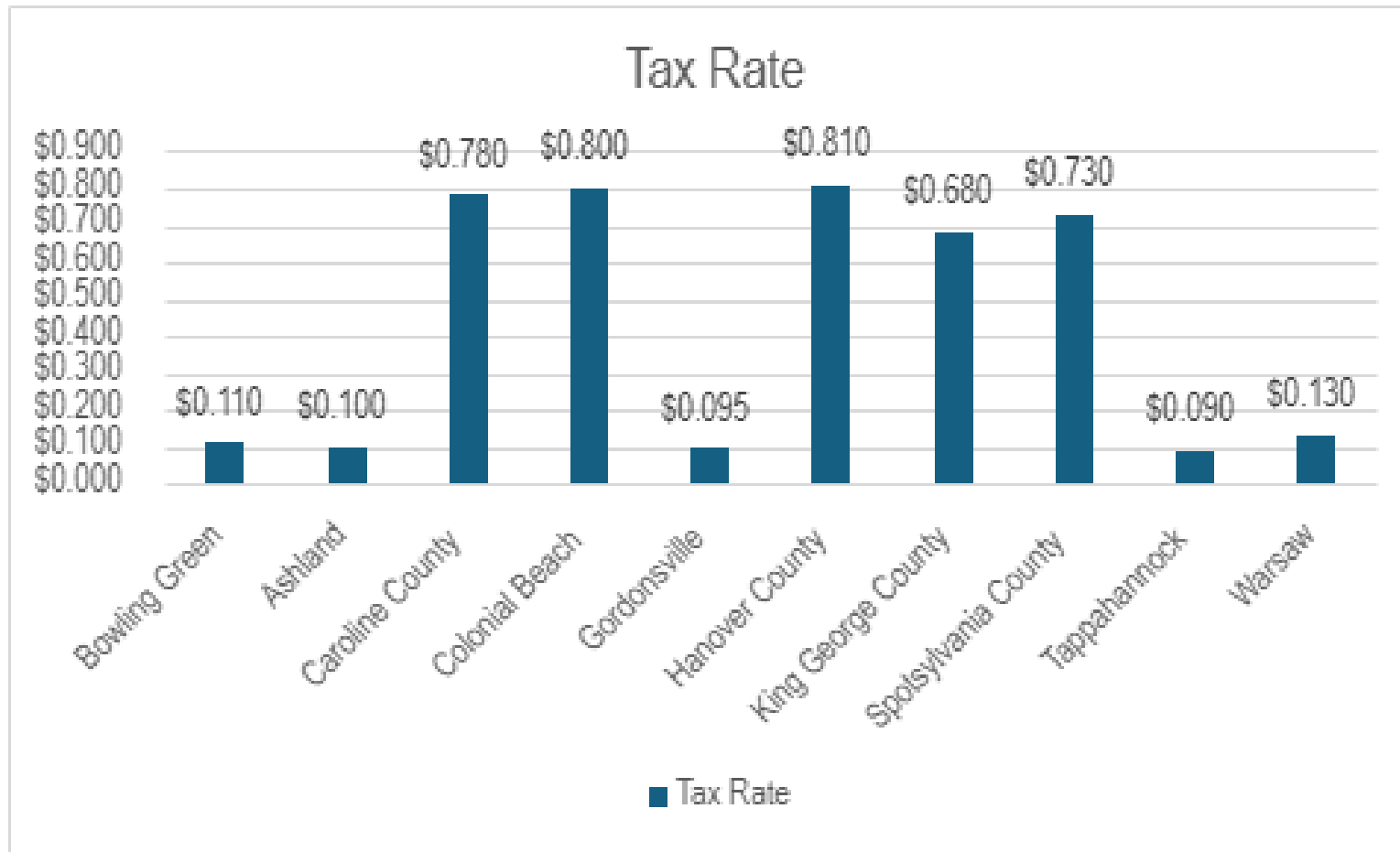
Proposed Capital Projects Infrastructure Fee

| Water Bi-Monthly Fee | Sewer Bi -Monthly Fee | Total Bi -Monthly Fee |
|-------------------------|--------------------------|--------------------------|
| \$12.50 | \$12.50 | \$25.00 |

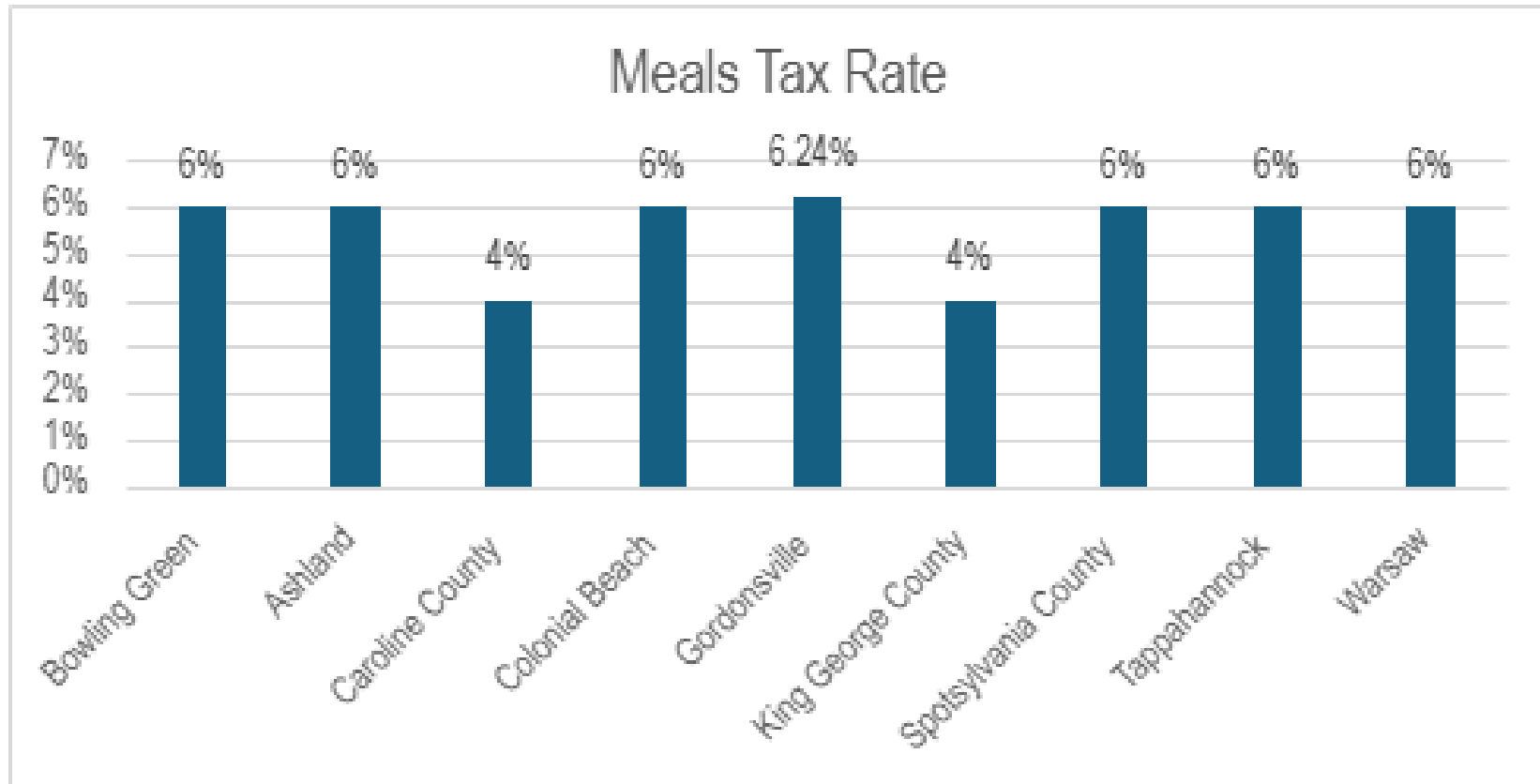
Water & Sewer Monthly Costs



Tax Rate per \$100 of Assessed Valuation



Meals Tax



Personal Property Tax Rate



Events & Activities Fund

Events & Activities Fund Total



FY2026 PROPOSED BUDGET

- Events & Activities budget totals **\$34,500**

HIGHLIGHTS

- Harvest Festival
- Music on the Green
- Parade/Holiday Events
- Town Hall Activities

Capital Improvement Fund

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.



Capital Improvement Program (CIP) – Part 1

| Capital Improvement Plan FY 2026 - FY 2030 | | | | | | | | |
|---|------------|-----------|------|-----------|------------|------|------|------------|
| <i>General Fund Projects</i> | | | | | | | | |
| | Funded By | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | Total |
| Public Works & Parks | | | | | | | | |
| Town Hall Rehabilitation (Phase II) | Grant/Town | | | \$ 75,000 | | | | \$ 75,000 |
| Community Park (Town Green) Playground Revitalization | Grant | | | | \$ 350,000 | | | \$ 350,000 |
| Total Public Works & Parks | | \$ - | \$ - | \$ 75,000 | \$ 350,000 | \$ - | \$ - | \$ 425,000 |
| Police | | | | | | | | |
| Police Patrol Vehicle Replacement | Grant | | \$ - | \$ 20,000 | | | | \$ 20,000 |
| Total Police | | \$ 10,000 | \$ - | \$ 20,000 | \$ - | \$ - | \$ - | \$ 20,000 |
| Total General Fund Supported Projects | | | | | | | | |
| | | \$ 10,000 | \$ - | \$ 95,000 | \$ 350,000 | \$ - | \$ - | \$ 445,000 |

Capital Improvement Program (CIP) – Part 2

| Enterprise Fund Projects | | | | | | | | |
|---|------------|---------------------|---------------------|-------------------|-------------------|-------------|---------------------|----------------------|
| | Funded By | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | Total |
| Water Fund | | | | | | | | |
| Well Replacements/Modification & Radionuclide Treatment | Grant/Town | | \$ 7,000,000 | | | | | \$ 7,000,000 |
| Truck- F150 | Grant | | | \$ 45,000 | \$ 45,000 | | | \$ 90,000 |
| Total Water Fund | | | \$ 7,000,000 | \$ 45,000 | \$ 45,000 | \$ - | \$ - | \$ 7,090,000 |
| | | | | | | | | |
| Total Water Fund Supported Projects | | | \$ 7,000,000 | | | | | \$ 7,090,000 |
| Sewer Fund | | | | | | | | |
| Main Street Sewer Repair | Grant/Town | \$ 1,500,000 | | | | | | \$ 1,500,000 |
| Courthouse Lane Repair | Grant/Town | \$ 175,000 | | | | | | \$ 175,000 |
| Generator-Lift Station - Meadows | Town | | \$ 60,000 | | | | | \$ 60,000 |
| Generator- Lift Station - Oak Ridge | Town | | | \$ 55,000 | | | | \$ 55,000 |
| Generator- Lift Station - Lacy Lane | Town | | | | \$ 60,000 | | | \$ 60,000 |
| Wastewater Treatment Plant Upgrade-Phase I | Grant/Town | | | \$ 500,000 | | | | \$ 500,000 |
| Wastewater Treatment Equalization (EQ) Basin | Grant/Town | | | | | | \$ 2,500,000 | \$ 2,500,000 |
| Total Sewer Fund | | \$ 1,675,000 | \$ 60,000 | \$ 555,000 | \$ 60,000 | \$ - | \$ 2,500,000 | \$ 4,850,000 |
| Total Enterprise Fund Supported Projects | | \$ 1,675,000 | \$ 7,060,000 | \$ 600,000 | \$ 105,000 | \$ - | \$ 2,500,000 | \$ 11,940,000 |
| Capital Improvement Plan Total | | | | | | | | \$ 19,475,000 |

FY2026 Budget Summary

Summary FY26 Budget

| FY2026 Proposed Budget Summary | |
|---|---------------------------|
| Department or Fund | FY2026 Proposed Budget |
| Administration | \$ 331,355 |
| Finance/Treasurer | \$ 487,187 |
| Police Department | \$ 206,806 |
| Fire Programs | \$ 15,000 |
| Public Works | \$ 404,505 |
| Total General Fund Expenditures (Fund 100) | \$ 1,444,853 |
| Transfers Out from General Fund to Other Funds | \$ 269,275 |
| Total General Fund Expenditures + Transfers Out from General Fund to Other Funds | \$ 1,714,128 |
| Events & Activities (Fund 400) | \$ 34,500 |
| Debt Service (Fund 420) | \$ 0 |
| Total General Fund Expenditures + Transfers Out from General Fund to Other Funds + Events & Activities | \$ 1,748,628 |
| Total Capital Projects Fund Expenditures (Fund 300) | \$ 50,000 |
| Water Fund (Fund 500) | \$ 667,263 |
| Sewer Fund (Fund 520) | \$ 1,040,100 |
| Total Enterprise Fund Expenses | \$ 1,707,363 |
| TOTAL EXPENDITURES/EXPENSES ALL FUNDS EXCLUDING TRANSFERS FROM GENERAL FUND TO OTHER FUNDS | \$ 3,236,716 |
| TOTAL EXPENDITURES/EXPENSES ALL FUNDS + TRANSFERS FROM GENERAL FUND TO OTHER FUNDS | \$ 3,505,991 |

Budget Timeline



Budget
Estimates to
Town Council-
April 1st

Non-Equalization Rate
Hearing/ Budget Public
Hearing/ Utilities Rates
Public Hearings- May 22nd

Budget
Adoption
– June 5th

Budget
Proposal/Set
Tax Rate for
Advertisement-
May 1st

Utilities
Rates
Public
Hearing
(Final)-
June 5th

Next Steps

Rate Setting- *Town Council Action Needed*

- ✓ Staff recommends that the Town Council move to set the public hearing for May 22 and advertise for a RE tax rate of **20 cents**

Public Hearing Requests- *Town Council Action Needed*

- ✓ Non-Equalization Public Hearing- set and advertise the Required Public Hearing for **Thursday, May 22 at 4:00 pm**
- ✓ Budget Public Hearing - set and advertise for **May 22 at 5:00 pm**
- ✓ Utilities Public Hearing- **set and advertise for May 22 at 5:00 pm and June 5 at 5:00 pm**

Notice Requirements will be posted for the following:

- ✓ Public notice published of public hearing on FY2026 budget
- ✓ Public notice published of non-equalization rate
- ✓ Public notice on the increase in meals tax to 7%
- ✓ Public notice on increased Water rates- 20%
- ✓ Public notice on increased Sewer rates- 20%
- ✓ Public notice on Capital Infrastructure fee
- ✓ May 8 – First of two public notices published of fees and levies included in the FY2026 Budget
- ✓ May 15– The second of two public notices published of fees and levies included in the FY2026 Budget.
- ✓ June 5 –FY2026 Budget Approval & Appropriations



Town of Bowling Green Proposed FY2026 Budget

India Adams-Jacobs, MPA, ICMA-CM

Town Manager

May 1, 2025

FY2026 Line Item- Budget Summary

| TOTAL REVENUES BY FUND | REVENUE AND EXPENDITURE SUMMARY ACCOUNT NUMBERS | FY2024 BUDGET ADOPTED | FY2024 BUDGET AMENDED | FY2024 ACTUALS (UNAUDITED) | FY2025 BUDGET ADOPTED | FY2026 BUDGET PROPOSED |
|-------------------------------------|--|-----------------------|-----------------------|----------------------------|-----------------------|------------------------|
| GENERAL FUND | 100 | 1,125,395 | 1,125,395 | 1,543,464 | 1,487,646 | 1,714,129 |
| CIP FUND | 300 | - | - | - | 365,827 | 50,000 |
| EVENTS FUND | 400 | 16,000 | 16,000 | 21,454 | 32,500 | 34,500 |
| WATER FUND | 500 | 479,600 | 479,600 | 558,697 | 551,449 | 667,263 |
| SEWER FUND | 520 | 444,250 | 444,250 | 528,347 | 740,250 | 1,040,100 |
| TOTAL REVENUES ALL FUNDS | | 2,065,245 | 2,065,245 | 2,651,962 | 3,177,672 | 3,505,991 |
| TOTAL EXPENDITURES BY FUND | ACCOUNT NUMBER | FY2024 BUDGET ADOPTED | FY2024 BUDGET AMENDED | FY2024 ACTUALS (UNAUDITED) | FY2025 BUDGET ADOPTED | FY2026 BUDGET PROPOSED |
| GENERAL FUND | 100 | 898,185 | 898,185 | 1,426,122 | 1,487,646 | 1,714,129 |
| CIP FUND | 300 | - | - | 5,921 | 365,827 | 50,000 |
| EVENTS FUND | 400 | 44,000 | 44,000 | 30,207 | 32,500 | 34,500 |
| WATER FUND | 500 | 414,886 | 414,886 | 596,125 | 551,449 | 667,263 |
| SEWER FUND | 520 | 569,590 | 569,590 | 634,926 | 740,250 | 1,040,100 |
| TOTAL EXPENDITURES ALL FUNDS | | 1,926,661 | 1,926,661 | 2,693,301 | 3,177,672 | 3,505,991 |

FY2026 Line Item- General Fund

| | ACCOUNT NUMBERS | FY 2024 BUDGET ADOPTED | FY 2024 BUDGET AMENDED | FY2024 ACTUALS (UNAUDITED) | FY 2025 BUDGET ADOPTED | FY2025 ACTUALS AS OF APR 2025 | FY 2026 BUDGET PROPOSED |
|---|--------------------------|------------------------------|------------------------------|----------------------------------|------------------------------|-------------------------------------|-------------------------------|
| CURRENT YEAR REAL ESTATE TAXES | 100-011010-0001-0000-000 | 140,000 | 140,000 | 148,349 | 145,000 | 128,604 | 250,000 |
| DELINQUENT REAL ESTATE TAXES | 100-011010-0002-0000-000 | 500 | 500 | 1,797 | 450 | 1,118 | 1,500 |
| RT 301 SPECIAL TAX | 100-011011-0001-0000-000 | 30,000 | 30,000 | 29,026 | 29,000 | 33,249 | 31,000 |
| PUBLIC SERVICE TAXES | 100-011020-0001-0000-000 | 3,200 | 3,200 | 2,001 | 3,000 | 2,655 | 3,000 |
| PERSONAL PROPERTY TAXES | 100-011030-0001-0000-000 | 40,000 | 40,000 | 71,748 | 45,000 | 44,148 | 55,000 |
| PERSONAL PROPERTY TAXES DELINQUENT | 100-011030-0002-0000-000 | 500 | 500 | 3,539 | 500 | 974 | 1,500 |
| PENALTY | 100-011060-0001-0000-000 | 2,000 | 2,000 | - | 2,000 | - | 2,000 |
| INTEREST | 100-011060-0002-0000-000 | 1,600 | 1,600 | (5,492) | 1,600 | 17,083 | 1,600 |
| TRASH REVENUE | 100-016099-0003-0000-000 | 93,500 | 93,500 | 102,634 | 110,000 | 74,707 | 110,000 |
| SALES TAX | 100-120101-0001-0000-000 | 35,000 | 35,000 | 52,077 | 45,000 | 46,169 | 52,050 |
| CONSUMER UTILITY TAX | 100-120201-0001-0000-000 | 30,000 | 30,000 | 34,390 | 30,000 | 37,207 | 39,500 |
| BUSINESS LICENSE | 100-120301-0001-0000-000 | 95,000 | 95,000 | 78,146 | 95,000 | 106,206 | 95,000 |
| VEHICLE LICENSE FEES | 100-120501-0001-0000-000 | - | - | 234 | - | - | - |
| VEHICLE REGISTRATION FEES | 100-120501-0005-0000-000 | 15,000 | 15,000 | - | 15,000 | - | 15,000 |
| BANK STOCK TAX | 100-120601-0001-0000-000 | 250,000 | 250,000 | 420,480 | 275,000 | - | 428,400 |
| TRANSIENT OCCUPANCY TAX | 100-121001-0001-0000-000 | 3,000 | 3,000 | 1,681 | 3,000 | 2,921 | 3,000 |
| MEALS TAX | 100-121101-0001-0000-000 | 250,000 | 250,000 | 380,046 | 385,000 | 276,777 | 375,000 |
| CIGARETTE TAX | 100-130307-0002-0000-000 | - | - | 28,861 | 45,000 | 31,263 | 35,000 |
| ZONING PERMITS/FEES | 100-130306-0001-0000-000 | 1,000 | 1,000 | 3,175 | 2,000 | 17,747 | 3,175 |
| HOME OCCUPATION PERMITS | 100-130306-0002-0000-000 | 700 | 700 | 90 | 700 | - | 100 |
| POLICE/COURT FINES | 100-140101-0001-0000-000 | 20,000 | 20,000 | 15,397 | 20,000 | 4,485 | 20,000 |
| RETURNED CHECK FEE | 100-140101-0002-0000-000 | 100 | 100 | 75 | 100 | - | 100 |
| E SUMMONS FEES **RESTRICTED USE** | 100-140101-0003-0000-000 | 1,300 | 1,300 | 1,095 | 1,300 | - | 1,300 |
| INTEREST EARNED | 100-150010-0001-0000-000 | - | - | 99,581 | - | - | 25,000 |
| CABLE PROPERTY RENTAL | 100-150201-0001-0000-000 | 6,000 | 6,000 | 7,105 | 7,000 | 8,001 | 14,000 |
| TOWN HALL RENTALS | 100-150201-0002-0000-000 | 12,000 | 12,000 | 21,550 | 12,000 | 18,230 | 18,000 |
| TOWN HALL ACTIVITY FEES | 100-150201-0005-0000-000 | 500 | 500 | 758 | 500 | - | 500 |
| GF MISCELLANEOUS | 100-189000-0900-0000-000 | - | - | (26,077) | - | 22,874 | - |
| VA 599 POLICE FUNDING | 100-220109-0001-0000-000 | 24,500 | 24,500 | 14,729 | 24,500 | 15,256 | 16,000 |
| PPTRA REIMBURSEMENT - STATE | 100-220110-0001-0000-000 | 21,900 | 21,900 | 21,908 | 21,900 | 21,908 | 21,908 |
| COMMUNICATIONS TAX | 100-220111-0001-0000-000 | 31,500 | 31,500 | 28,977 | 31,500 | 15,317 | 28,900 |
| LITTER GRANT | 100-240407-0001-0000-000 | 1,595 | 1,595 | 5,585 | 1,596 | 1,838 | 1,596 |
| VIRGINIA FIRE PROGRAMS | 100-240412-0001-0000-000 | 15,000 | 15,000 | - | 15,000 | 15,000 | 15,000 |
| INTERGOVERNMENTAL SERVICE AGREEMENT (IFT) | 100-240502-0001-0000-000 | - | - | - | 100,000 | - | 50,000 |
| TRANSFER IN TO GF FROM SURPLUS | 100-010502-0100-0000-000 | - | - | - | 20,000 | - | - |
| TOTAL GENERAL FUND REVENUES | | 1,125,395 | 1,125,395 | 1,543,464 | 1,487,646 | 943,734 | 1,714,125 |

FY2026 Line Item- General Fund

| GENERAL FUND EXPENDITURES (FUND 100) | ACCOUNT NUMBERS | FY 2024 BUDGET ADOPTED | FY 2024 BUDGET AMENDED | FY2024 ACTUALS (UNAUDITED) | FY 2025 BUDGET ADOPTED | FY2025 ACTUALS AS OF APR 2025 | FY 2026 BUDGET PROPOSED |
|---|--------------------------|------------------------------|------------------------------|----------------------------------|------------------------------|-------------------------------------|-------------------------------|
| COUNCIL AND TOWN MANAGER | | GENERAL FUND | | | | | |
| SALARIES | 100-012110-1101-0000-000 | 56,000 | 56,000 | 67,195 | 118,300 | 46,808 | 91,928 |
| PT Salaries and Wages | 100-012110-1150-0000-000 | 10,000 | 10,000 | 1,054 | 10,000 | 15,450 | 27,687 |
| FICA | 100-012110-2100-0000-000 | 4,284 | 4,284 | - | 7,880 | - | 9,151 |
| VRS | 100-012110-2210-0000-000 | | | | 14,914 | 4,178 | 12,879 |
| HEALTH PLAN/457 | 100-012110-2300-0000-000 | | | | 1,112 | - | - |
| GROUP LIFE | 100-012110-2400-0000-000 | | | | 1,380 | - | 1,232 |
| HYBRID DISABILITY INSURANCE | 100-012110-2500-0000-000 | | | | 762 | 534 | 380 |
| MAYOR EXPENSES | 100-012110-2600-0000-000 | - | - | 326 | 250 | 996 | 1,500 |
| TOWN MANAGER EXPENSES | 100-012110-3000-0000-000 | 1,000 | 1,000 | 2,932 | 3,500 | 5,019 | 4,500 |
| CONTINGENCY | 100-012110-3100-0000-000 | 35,000 | 35,000 | 24,945 | 39,082 | - | 35,000 |
| CONTRACTED SERVICES/SHREDDING | 100-012110-3140-0000-000 | 100 | 100 | 105 | 200 | 431 | 600 |
| PROFESSIONAL SERVICES - LEGAL | 100-012110-3150-0000-000 | 24,000 | 24,000 | 92,340 | 45,000 | 48,045 | 55,000 |
| WEB BASED SERVICES | 100-012110-3152-0000-000 | 10,000 | 10,000 | 14,595 | 13,000 | 11,511 | 15,000 |
| ADVERTISING | 100-012110-3600-0000-000 | 2,000 | 2,000 | 15,131 | 12,000 | 1,506 | 3,000 |
| TELECOMMUNICATIONS | 100-012110-5250-0000-000 | 1,200 | 1,200 | 3,195 | 1,200 | 1,656 | 3,000 |
| TOWN INSURANCE-GENERAL FUND | 100-012110-5300-0000-000 | 30,000 | 30,000 | 9,359 | 30,000 | 26,266 | 30,000 |
| CONFRENCE EXPENSES/TRAINING EXPEN | 100-012110-5545-0000-000 | 1,000 | 1,000 | 453 | 7,500 | 5,132 | 6,000 |
| MEMBERSHIP DUES | 100-012110-5810-0000-000 | 900 | 900 | 1,016 | 1,000 | 1,137 | 1,500 |
| COVID-19 FEES | 100-012110-5830-0000-000 | | | 612,072 | | | |
| MISCELLANEOUS | 100-012110-5840-0000-000 | - | - | (236,390) | 3,000 | (6,242) | 3,000 |
| OFFICE/MEETING SUPPLIES & PRINTIN | 100-012110-6001-0000-000 | 2,000 | 2,000 | 1,058 | 2,000 | 4,147 | 3,500 |
| PUBLIC RELATIONS | 100-012110-6021-0000-000 | - | - | 2,267 | 2,000 | 1,223 | 1,500 |
| INFORMATION & TECHNOLOGY SECURITY | 100-021100-6022-0000-001 | - | - | 6,454 | 22,000 | 26,839 | 25,000 |
| TOTAL COUNCIL & TOWN MANAGER | | 177,484 | 177,484 | 618,107 | 336,080 | 194,635 | 331,355 |

FY2026 Line Item- General Fund

| FINANCE DEPARTMENT/ TREASURER'S EXPENSES | | | | | | | |
|---|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| SALARIES/WAGES | 100-012410-1101-0000-000 | 103,540 | 103,540 | 90,809 | 123,440 | 99,070 | 147,409 |
| PT Salaries and Wages | | | | | | | 32,372 |
| FICA | 100-012410-2100-0000-000 | 7,921 | 7,921 | - | 9,436 | 4,755 | 13,753 |
| VRS | 100-012410-2210-0000-000 | 14,993 | 14,993 | - | 10,808 | 3,225 | 20,652 |
| HEALTH PLAN | 100-012410-2300-0000-000 | 21,032 | 21,032 | 435 | 23,870 | 17,580 | 26,257 |
| GROUP LIFE | 100-012410-2400-0000-000 | 1,387 | 1,387 | - | 1,266 | - | 1,975 |
| HYBRID DISABILITY INSURANCE | 100-012410-2500-0000-000 | 500 | 500 | (59) | 699 | 139 | 870 |
| AUDIT | 100-012410-3120-0000-000 | 21,000 | 21,000 | 65,232 | 90,000 | 121,726 | 71,700 |
| CREDIT CARD AND BANK FEES | 100-012410-3130-0000-000 | - | - | 7,275 | 200 | 2,977 | 5,000 |
| PROFESSIONAL SERVICES - CPA | 100-012410-3150-0000-000 | 12,000 | 12,000 | 53,787 | 50,000 | 59,964 | 75,000 |
| OFFICE EQUIPMENT | 100-012410-3310-0000-000 | 4,000 | 4,000 | 2,519 | 4,000 | 5,197 | 1,500 |
| COMPUTER LICENSES/SUPPORT | 100-012410-3320-0000-000 | 22,000 | 22,000 | 53,776 | 55,000 | 69,969 | 75,000 |
| LATE FEES & PENALTIES | 100-012410-3600-0000-000 | - | - | 223 | - | - | - |
| POSTAGE | 100-012410-5210-0000-000 | 2,500 | 2,500 | 161 | 5,000 | 1,307 | 2,500 |
| TELECOMMUNICATIONS | 100-012410-5230-0000-000 | 2,500 | 2,500 | 1,340 | 2,500 | 424 | 1,500 |
| EDUCATION/TRAINING | 100-012410-5540-0000-000 | 2,000 | 2,000 | 172 | 2,000 | 1,115 | 2,000 |
| MEMBERSHIP DUES | 100-012410-5810-0000-000 | 300 | 300 | - | 700 | - | 700 |
| MISCELLANEOUS | 100-012410-5840-0000-000 | - | - | 920 | 100 | 2,500 | 3,000 |
| OFFICE SUPPLIES & PRINTING | 100-012410-6001-0000-000 | 2,000 | 2,000 | 5,842 | 6,000 | 4,761 | 6,000 |
| TOTAL FINANCE/TREASURER'S DEPARTMENT | | 217,673 | 217,673 | 282,432 | 385,019 | 394,708 | 487,187 |

FY2026 Line Item- General Fund

| GENERAL FUND EXPENDITURES (FUND 100) | ACCOUNT NUMBERS | FY 2024 BUDGET ADOPTED | FY 2024 BUDGET AMENDED | FY2024 ACTUALS (UNAUDITED) | FY 2025 BUDGET ADOPTED | FY2025 ACTUALS AS OF APR 2025 | FY 2026 BUDGET PROPOSED |
|--------------------------------------|--------------------------|------------------------------|------------------------------|----------------------------------|------------------------------|-------------------------------------|-------------------------------|
| POLICE DEPARTMENT | | | | | | | |
| SALARIES/WAGES | 100-031100-1101-0000-000 | 105,000 | 105,000 | 107,412 | 70,000 | 92,549 | 115,489 |
| PART-TIME SALARY AND WAGES | 100-031100-1150-0000-000 | 6,000 | 6,000 | 3,560 | 69,000 | 26,277 | 6,120 |
| FICA | 100-031100-2100-0000-000 | 8,492 | 8,492 | - | 10,634 | - | 9,303 |
| VRS | 100-031100-2210-0000-000 | 15,204 | 15,204 | - | 6,650 | 882 | 16,180 |
| HEALTH PLAN | 100-031100-2300-0000-000 | 9,130 | 9,130 | - | 271 | - | 10,341 |
| GROUP LIFE | 100-031100-2400-0000-000 | 1,407 | 1,407 | - | 938 | - | 1,548 |
| HYBRID DISABILITY INSURANCE | 100-031100-2500-0000-000 | 233 | 233 | - | 518 | - | 275 |
| BUILDING REPAIRS/MAINTENANCE | 100-031100-2720-0000-000 | 1,000 | 1,000 | 1,442 | 1,000 | - | 2,000 |
| VEHICLE MAINTENANCE | 100-031100-3310-0000-000 | 3,000 | 3,000 | 9,125 | 3,000 | 3,948 | 10,000 |
| EQUIPMENT REPAIR | 100-031100-3312-0000-000 | 200 | 200 | - | 200 | - | 200 |
| PROFESSIONAL SERVICES | 100-031100-3320-0000-000 | - | - | 1,015 | - | 2,135 | 2,350 |
| ELECTRICITY | 100-031100-5110-0000-000 | 1,800 | 1,800 | 10,477 | 1,800 | 8,476 | 10,500 |
| TELECOMMUNICATIONS | 100-031100-5230-0000-000 | 3,000 | 3,000 | 460 | 3,000 | 17 | 1,000 |
| EDUCATION/TRAINING | 100-031100-5540-0000-000 | 1,500 | 1,500 | - | 1,500 | 200 | 1,500 |
| MEMBERSHIP DUES/SUBSCRIPTIONS | 100-031100-5810-0000-000 | 2,000 | 2,000 | 2,322 | 2,500 | 1,047 | 2,500 |
| OFFICE SUPPLIES & PRINTING | 100-031100-6001-0000-000 | 1,000 | 1,000 | 5,927 | 1,000 | 1,712 | 3,000 |
| VEHICLE FUEL/OIL | 100-031100-6008-0000-000 | 6,000 | 6,000 | 1,020 | 4,500 | 171 | 3,000 |
| EQUIPMENT/SUPPLIES | 100-031100-6010-0000-000 | 5,000 | 5,000 | 1,446 | 5,000 | 3,500 | 5,000 |
| UNIFORMS | 100-031100-6011-0000-000 | 3,000 | 3,000 | 122 | 2,000 | - | 2,000 |
| USE OF E-SUMMONS FEES | 100-031200-0003-0000-000 | 3,500 | 3,500 | 3,757 | 3,500 | 4,133 | 4,500 |
| TOTAL POLICE DEPARTMENT | | 176,466 | 176,466 | 148,085 | 187,011 | 145,047 | 206,806 |
| FIRE PROGRAM FUNDS | | | | | | | |
| FIRE PROGRAM FUNDS | 100-032000-5650-0000-000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |

FY2026 Line Item- General Fund

| PUBLIC WORKS,UTILITIES & DEVELOPMENT | | | | | | | |
|---|--------------------------|----------------|----------------|------------------|------------------|------------------|----------------|
| SALARIES | 100-043100-1101-0000-000 | 79,835 | 79,835 | 94,869 | 77,354 | 73,726 | 94,656 |
| SALARIES/WAGES- OVERTIME | 100-043100-1201-0000-000 | 1,500 | 1,500 | - | 1,000 | - | 1,020 |
| FICA | 100-043100-2100-0000-000 | 6,108 | 6,108 | - | 5,918 | - | 7,319 |
| VRS | 100-043100-2210-0000-000 | 10,402 | 10,402 | 23,362 | 9,162 | 39,854 | 13,261 |
| HEALTH PLAN | 100-043100-2300-0000-000 | 17,845 | 17,845 | - | 20,293 | 24,320 | 22,322 |
| GROUP LIFE | 100-043100-2400-0000-000 | 963 | 963 | - | 1,037 | - | 1,268 |
| HYBRID DISABILITY INSURANCE | 100-043100-2500-0000-000 | 209 | 209 | - | 572 | 225 | 235 |
| VEHICLE MAINT | 100-043100-3311-0000-000 | 2,000 | 2,000 | 10,370 | 10,000 | 4,703 | 10,000 |
| ELECTRICITY-STREETLIGHTS | 100-043100-5110-0000-000 | 24,000 | 24,000 | 52,286 | 24,000 | 27,900 | 39,000 |
| TELECOMMUNICATIONS | 100-043100-5230-0000-000 | 1,500 | 1,500 | 2,759 | 1,500 | - | 3,000 |
| INSURANCE | 100-043100-5300-0000-000 | 5,000 | 5,000 | 9,359 | 5,000 | 4,591 | 7,500 |
| EDUCATION/ TRAINING | 100-043100-5540-0000-000 | 500 | 500 | - | 500 | 320 | 500 |
| MISCELLANEOUS | 100-043100-5840-0000-000 | - | - | 747 | - | 506 | - |
| OFFICE SUPPLIES & PRINTING | 100-043100-6001-0000-000 | 500 | 500 | - | 500 | - | 500 |
| JANITORIAL SUPPLIES | 100-043100-6005-0000-000 | - | - | 33 | - | - | - |
| HAND TOOLS | 100-043100-6006-0000-000 | 500 | 500 | - | 500 | - | 500 |
| REPAIR/ MAINT TOWN BUILDINGS | 100-043100-6007-0000-000 | 14,000 | 14,000 | 6,286 | 14,000 | 9,773 | 12,000 |
| VEHICLE FUEL/ OIL | 100-043100-6008-0000-000 | 3,000 | 3,000 | 1,436 | 3,000 | 482 | 3,000 |
| EQUIPMENT/ SUPPLIES | 100-043100-6009-0000-000 | 4,000 | 4,000 | 9,020 | 11,000 | 9,988 | 11,000 |
| UNIFORMS/ SAFETY EQUIP | 100-043100-6011-0000-000 | 1,500 | 1,500 | 202 | 1,500 | - | 1,500 |
| PARKING LOT/STREET/SIDEWALK MAINT | 100-043100-7110-0000-000 | 7,000 | 7,000 | 3,685 | 7,000 | 2,899 | 6,000 |
| PARK MAINTENANCE/GATEWAY BEAUTIFICATION | 100-043100-7120-0000-000 | 1,500 | 1,500 | 5,423 | 11,500 | 2,784 | 7,500 |
| REFUSE COLLECTION | 100-043100-7130-0000-000 | 98,500 | 98,500 | 113,118 | 98,500 | 98,767 | 100,222 |
| LITTER GRANT | 100-043100-7140-0000-000 | 1,200 | 1,200 | - | 1,200 | - | 1,200 |
| TOWN HALL EXPENSES | 100-043100-7200-0000-000 | 30,000 | 30,000 | 29,543 | 30,000 | 30,798 | 36,000 |
| GRANT MATCHING FUNDS | 100-043100-7201-0000-000 | - | - | - | 25,000 | - | 25,000 |
| TRANSFER TO CAPITAL PROJECTS FUND from GENERAL FUND | 100-010501-0002-0000-000 | - | - | - | 70,000 | - | 50,000 |
| TRANSFER TO EVENTS & ACTIVITIES FUND from GENERAL FUND | 100-010501-0400-0000-000 | - | - | - | 14,500 | - | 14,500 |
| TRANSFER TO SEWER FUND | 100-010501-0520-0000-000 | - | - | - | 120,000 | - | 204,775 |
| PUBLIC WORKS,UTILITIES, & DEVELOPMENT | | 311,562 | 311,562 | 362,497 | 564,536 | 331,637 | 673,780 |
| TOTAL GENERAL FUND EXPENDITURES (FUND 100) | | 898,185 | 898,185 | 1,426,122 | 1,487,646 | 1,081,028 | 1,714, |

FY2026 Line Item- Capital Projects Fund

| CIP FUND REVENUES (FUND 300) | ACCOUNT NUMBERS | FY2024 BUDGET ADOPTED | FY2024 BUDGET AMENDED | FY2024 ACTUALS (UNAUDITED) | FY 2025 BUDGET ADOPTED | FY2025 ACTUALS AS OF APR 2025 | FY 2026 BUDGET PROPOSED |
|---|--------------------------|-----------------------------|-----------------------------|----------------------------------|------------------------------|----------------------------------|-------------------------------|
| ARPA FUNDS (COVID-19) | 300-021101-0005-0000-000 | - | - | - | 259,827 | - | |
| POLICE GRANTS | 300-031100-5715-0000-000 | - | | - | 10,000 | 9,500 | |
| USDA FINANCING | 300-015000-0020-0000-000 | - | - | - | 26,000 | - | |
| TRANSFER FROM GF TO CIP | 300-410501-0100-0000-000 | - | - | - | 70,000 | - | 50,000 |
| TOTAL CIP FUND REVENUES (FUND 300) | | - | - | - | 365,827 | 9,500 | 50,000 |
| CIP FUND EXPENDITURES (FUND 300) | ACCOUNT NUMBERS | FY2024 BUDGET ADOPTED | FY2024 BUDGET AMENDED | FY2024 ACTUALS (UNAUDITED) | FY2025 BUDGET ADOPTED | FY2025 ACTUALS AS OF APR 2025 | FY 2026 BUDGET PROPOSED |
| TOWN HALL REHABILITATION | 300-000100-8233-0000-000 | - | - | - | 104,827 | 53,035 | |
| PARK PLAYGROUND UPGRADES | 300-100100-0001-0000-000 | - | - | - | - | - | |
| POLICE CAGE, FIREARMS, SAFETY EQUIPMENT | 300-100201-0002-0000-000 | - | - | - | 10,000 | - | |
| WATER SYSTEM REPLACEMENTS AND UPGRADES | 300-100500-0003-0000-000 | - | - | - | 120,000 | - | |
| USDA PROJECTS | 300-300100-8700-0000-000 | - | - | 5,921 | 26,000 | - | |
| KEYSTONE FMS CONVERSION | 300-100301-0004-0000-000 | - | - | - | 55,000 | 31,459 | |
| CAPITAL PROJECTS RESERVE | 300-100401-0005-0000-000 | - | - | - | 50,000 | - | 50,000 |
| TOTAL CIP FUND EXPENDITURES (FUND 300) | | - | - | 5,921 | 365,827 | 84,494 | 50,000 |

FY2026 Line Item- Events

| EVENTS FUND REVENUES (FUND 400) | ACCOUNT NUMBERS | FY2024 BUDGET ADOPTED | FY2024 BUDGET AMENDED | FY2024 ACTUALS (UNAUDITED) | FY 2025 BUDGET ADOPTED | FY2025 ACTUALS AS OF APR 2025 | FY 2026 BUDGET PROPOSED |
|--|--------------------------|-----------------------------|-----------------------------|----------------------------------|------------------------------|-------------------------------------|-------------------------------|
| HARVEST FESTIVAL | 400-019050-0100-0000-000 | 15,000 | 15,000 | 21,204 | 17,000 | 15,201 | 19,000 |
| TOWN HALL ACTIVITIES | 400-019050-0300-0000-000 | 1,000 | 1,000 | - | 1,000 | | 1,000 |
| MISC EVENTS | 400-019050-0500-0000-000 | - | - | 250 | - | | |
| TRANSFER FROM GF TO EVENTS | 400-410501-0100-0000-000 | - | - | - | 14,500 | | 14,500 |
| TOTAL EVENTS FUND REVENUES (FUND 400) | | 16,000 | 16,000 | 21,454 | 32,500 | 15,201 | 34,500 |
| | | | | | | | |
| EVENTS FUND EXPENDITURES (FUND 400) | ACCOUNT NUMBERS | FY2024 BUDGET ADOPTED | FY2024 BUDGET AMENDED | FY2024 ACTUALS (UNAUDITED) | FY 2025 BUDGET ADOPTED | FY2025 ACTUALS AS OF APR 2025 | FY 2026 BUDGET PROPOSED |
| HARVEST FESTIVAL | 400-071200-1210-0000-000 | 35,000 | 35,000 | 19,378 | 25,000 | 27,942 | 27,500 |
| MUSIC ON THE GREEN | 400-071200-1230-0000-000 | 5,000 | 5,000 | 8,143 | 4,500 | 3,214 | 4,000 |
| PARADE/HOLIDAY EVENTS | 400-071200-1250-0000-000 | 2,000 | 2,000 | 1,741 | 2,000 | 1,600 | 1,500 |
| TOWN HALL ACTIVITIES | 400-071200-1310-0000-000 | 2,000 | 2,000 | 945 | 1,000 | 1,315 | 1,500 |
| TOTAL EVENTS FUND EXPENDITURES (FUND 400) | | 44,000 | 44,000 | 30,207 | 32,500 | 34,070 | 34,500 |

FY2026 Line Item- Water Fund

| WATER FUND REVENUES (FUND 500) | ACCOUNT NUMBERS | FY2024 BUDGET ADOPTED | FY2024 BUDGET AMENDED | FY2024 ACTUALS (UNAUDITED) | FY 2025 BUDGET ADOPTED | FY2025 ACTUALS AS OF APR 2025 | FY 2026 BUDGET PROPOSED |
|--|--------------------------|-----------------------------|-----------------------------|----------------------------------|------------------------------|-------------------------------------|-------------------------------|
| WATER SALES | 500-016099-0001-0000-000 | 460,000 | 460,000 | 509,507 | 505,000 | 373,715 | 612,000 |
| ACCOUNT SETUP FEES | 500-016099-0003-0000-000 | 1,000 | 1,000 | 855 | 1,000 | 700 | 1,000 |
| WATER RECONNECT FEES | 500-016099-0004-0000-000 | 500 | 500 | 21,025 | 100 | 150 | 100 |
| CONNECTIONS FEES-WATER | 500-016099-0005-0000-000 | 1,000 | 1,000 | 3,000 | 2,249 | 1,400 | 1,500 |
| PENALTY FEES | 500-016099-0006-0000-000 | 5,000 | 5,000 | - | 5,000 | - | 2,500 |
| WATER AVAILABILITY FEES | 500-016099-0010-0000-000 | 12,000 | 12,000 | 24,000 | 18,000 | - | 18,000 |
| UTILITY INSPECTION FEES | 500-016099-0012-0000-000 | - | - | 210 | - | - | - |
| IRRIGATION SYSTEM APPLICATION FEE | 500-016099-0015-0000-000 | 100 | 100 | 100 | 100 | 75 | 100 |
| ARPA FUNDS (COVID-19- SYSTEM UPGRADES | 500-021101-0005-0000-000 | - | - | - | 20,000 | - | - |
| CAPITAL PROJECTS INFRASTRUCTURE FEE | | | | | | | 32,063 |
| TOTAL WATER FUND REVENUE (FUND 500) | | 479,600 | 479,600 | 558,697 | 551,449 | 376,040 | 667,263 |

FY2026 Line Item- Water Fund

| WATER FUND EXPENDITURES (FUND 500) | ACCOUNT NUMBERS | FY2024 BUDGET ADOPTED | FY2024 BUDGET AMENDED | FY2024 ACTUALS (UNAUDITED) | FY 2025 BUDGET ADOPTED | FY2025 ACTUALS AS OF APR 2025 | FY 2026 BUDGET PROPOSED |
|---|--------------------------|-----------------------------|-----------------------------|----------------------------------|------------------------------|-------------------------------------|-------------------------------|
| SALARIES | 500-500100-1101-0000-000 | 120,221 | 120,221 | 111,252 | 143,115 | 74,428 | 116,096 |
| SALARIES/WAGES-OVERTIME | 500-500100-1201-0000-000 | 3,000 | 3,000 | - | 1,000 | - | 1,000 |
| FICA | 500-500100-2100-0000-000 | 9,197 | 9,197 | - | 10,948 | - | 5,133 |
| VRS | 500-500100-2210-0000-000 | 16,250 | 16,250 | 4,777 | 15,884 | 5,187 | 9,260 |
| HEALTH PLAN | 500-500100-2300-0000-000 | 19,567 | 19,567 | 349 | 27,114 | - | 14,270 |
| GROUP LIFE | 500-500100-2400-0000-000 | 1,504 | 1,504 | - | 1,918 | - | 886 |
| HYBRID DISABILITY | 500-500100-2500-0000-000 | 191 | 191 | - | 1,059 | 18 | 101 |
| CONTINGENCY (3100) | 500-500100-3139-0000-000 | | | | 12,575 | - | 77,627 |
| ENGINEERING/PROF. SERVICES | 500-500100-3140-0000-000 | - | - | 23,214 | 10,000 | 10,283 | 15,000 |
| VEHICLE MAINT | 500-500100-3311-0000-000 | 3,000 | 3,000 | 1,240 | 1,350 | - | 1,350 |
| COMPUTER LICENSES/SUPPORT | 500-500100-3320-0000-000 | 2,000 | 2,000 | 5,382 | 8,500 | - | 8,500 |
| ELECTRICITY | 500-500100-5110-0000-000 | 20,000 | 20,000 | 29,471 | 20,000 | 18,806 | 23,500 |
| MAILING COSTS | 500-500100-5210-0000-000 | 1,000 | 1,000 | 4,461 | 5,000 | 4,864 | 5,500 |
| TELECOMMUNICATIONS | 500-500100-5230-0000-000 | 4,200 | 4,200 | 2,050 | 4,200 | 3,262 | 4,200 |
| TOWN INSURANCE-WATER | 500-500100-5300-0000-000 | 4,700 | 4,700 | 9,359 | 4,700 | 1,074 | 10,000 |
| EDUCATION/TRAINING | 500-500100-5540-0000-000 | 3,000 | 3,000 | 8,733 | 1,500 | - | 1,500 |
| FEES AND DUES | 500-500100-5810-0000-000 | 4,000 | 4,000 | 3,083 | 3,100 | 3,127 | 3,127 |
| LICENSES AND PERMITS | 500-500100-5820-0000-000 | - | - | 3,180 | 18,500 | - | 18,500 |
| MISCELLANEOUS | 500-500100-5840-0000-000 | 200 | 200 | 539 | 500 | 2,559 | 3,000 |
| MISS UTILITY COSTS | 500-500100-5899-0000-000 | 500 | 500 | - | 500 | - | 500 |
| OFFICE SUPPLIES/EQUIPMENT | 500-500100-6001-0000-000 | 2,000 | 2,000 | - | 2,000 | - | 2,000 |
| JANITORIAL SUPPLIES | 500-500100-6005-0000-000 | 1,500 | 1,500 | - | 1,500 | - | 1,500 |
| HAND TOOLS | 500-500100-6006-0000-000 | 1,000 | 1,000 | - | 1,000 | - | 1,000 |
| REPAIR / MAINTENANCE | 500-500100-6007-0000-000 | 107,141 | 107,141 | 260,146 | 165,000 | 111,277 | 184,914 |
| VEHICLE FUEL/OIL | 500-500100-6008-0000-000 | 2,229 | 2,229 | 1,795 | 2,000 | 14,844 | 10,000 |
| EQUIPMENT/SUPPLIES | 500-500100-6009-0000-000 | 3,500 | 3,500 | 154 | 2,000 | - | 2,000 |
| UNIFORMS/SAFETY EQUIP | 500-500100-6011-0000-000 | 3,000 | 3,000 | 868 | 1,000 | 1,156 | 1,300 |
| TESTING SUPPLIES/CHEMICALS | 500-500100-6021-0000-000 | 5,000 | 5,000 | 4,729 | 5,000 | 3,419 | 5,000 |
| WATER TESTING | 500-500100-6022-0000-000 | 8,000 | 8,000 | 8,069 | 11,500 | 2,656 | 8,000 |
| METER/FIRE HYDRANTS | 500-500100-6050-0000-000 | 5,000 | 5,000 | - | 5,000 | - | 2,500 |
| WELL HEAD PROTECTION GRANT | 500-500100-6060-0000-000 | 10,000 | 10,000 | - | 10,000 | - | 5,000 |
| 2018 LOAN INTEREST EXPENSE | 500-500100-8500-0000-000 | 53,986 | 53,986 | 38,897 | 53,986 | 8,181 | 53,986 |
| USDA SYSTEM UPGRADE | 500-500500-3500-0000-000 | | | 74,377 | | 157,786 | |
| TRANSFER FROM WATER FUND TO SEWER FUND | 500-500500-XXX-XXXX-XXX | | | | | | 71,013 |
| TOTAL WATER FUND EXPENDITURES (FUND 500) | | 414,886 | 414,886 | 596,125 | 551,449 | 422,928 | 667,000 |

FY2026 Line Item- Water Fund

| WATER FUND EXPENDITURES (FUND 500) | ACCOUNT NUMBERS | FY2024 BUDGET ADOPTED | FY2024 BUDGET AMENDED | FY2024 ACTUALS (UNAUDITED) | FY 2025 BUDGET ADOPTED | FY2025 ACTUALS AS OF APR 2025 | FY 2026 BUDGET PROPOSED |
|---|--------------------------|-----------------------------|-----------------------------|----------------------------------|------------------------------|-------------------------------------|-------------------------------|
| SALARIES | 500-500100-1101-0000-000 | 120,221 | 120,221 | 111,252 | 143,115 | 74,428 | 116,096 |
| SALARIES/WAGES-OVERTIME | 500-500100-1201-0000-000 | 3,000 | 3,000 | - | 1,000 | - | 1,000 |
| FICA | 500-500100-2100-0000-000 | 9,197 | 9,197 | - | 10,948 | - | 5,133 |
| VRS | 500-500100-2210-0000-000 | 16,250 | 16,250 | 4,777 | 15,884 | 5,187 | 9,260 |
| HEALTH PLAN | 500-500100-2300-0000-000 | 19,567 | 19,567 | 349 | 27,114 | - | 14,270 |
| GROUP LIFE | 500-500100-2400-0000-000 | 1,504 | 1,504 | - | 1,918 | - | 886 |
| HYBRID DISABILITY | 500-500100-2500-0000-000 | 191 | 191 | - | 1,059 | 18 | 101 |
| CONTINGENCY (3100) | 500-500100-3139-0000-000 | | | | 12,575 | - | 77,627 |
| ENGINEERING/PROF. SERVICES | 500-500100-3140-0000-000 | - | - | 23,214 | 10,000 | 10,283 | 15,000 |
| VEHICLE MAINT | 500-500100-3311-0000-000 | 3,000 | 3,000 | 1,240 | 1,350 | - | 1,350 |
| COMPUTER LICENSES/SUPPORT | 500-500100-3320-0000-000 | 2,000 | 2,000 | 5,382 | 8,500 | - | 8,500 |
| ELECTRICITY | 500-500100-5110-0000-000 | 20,000 | 20,000 | 29,471 | 20,000 | 18,806 | 23,500 |
| MAILING COSTS | 500-500100-5210-0000-000 | 1,000 | 1,000 | 4,461 | 5,000 | 4,864 | 5,500 |
| TELECOMMUNICATIONS | 500-500100-5230-0000-000 | 4,200 | 4,200 | 2,050 | 4,200 | 3,262 | 4,200 |
| TOWN INSURANCE-WATER | 500-500100-5300-0000-000 | 4,700 | 4,700 | 9,359 | 4,700 | 1,074 | 10,000 |
| EDUCATION/TRAINING | 500-500100-5540-0000-000 | 3,000 | 3,000 | 8,733 | 1,500 | - | 1,500 |
| FEES AND DUES | 500-500100-5810-0000-000 | 4,000 | 4,000 | 3,083 | 3,100 | 3,127 | 3,127 |
| LICENSES AND PERMITS | 500-500100-5820-0000-000 | - | - | 3,180 | 18,500 | - | 18,500 |
| MISCELLANEOUS | 500-500100-5840-0000-000 | 200 | 200 | 539 | 500 | 2,559 | 3,000 |
| MISS UTILITY COSTS | 500-500100-5899-0000-000 | 500 | 500 | - | 500 | - | 500 |
| OFFICE SUPPLIES/EQUIPMENT | 500-500100-6001-0000-000 | 2,000 | 2,000 | - | 2,000 | - | 2,000 |
| JANITORIAL SUPPLIES | 500-500100-6005-0000-000 | 1,500 | 1,500 | - | 1,500 | - | 1,500 |
| HAND TOOLS | 500-500100-6006-0000-000 | 1,000 | 1,000 | - | 1,000 | - | 1,000 |
| REPAIR / MAINTENANCE | 500-500100-6007-0000-000 | 107,141 | 107,141 | 260,146 | 165,000 | 111,277 | 184,914 |
| VEHICLE FUEL/OIL | 500-500100-6008-0000-000 | 2,229 | 2,229 | 1,795 | 2,000 | 14,844 | 10,000 |
| EQUIPMENT/SUPPLIES | 500-500100-6009-0000-000 | 3,500 | 3,500 | 154 | 2,000 | - | 2,000 |
| UNIFORMS/SAFETY EQUIP | 500-500100-6011-0000-000 | 3,000 | 3,000 | 868 | 1,000 | 1,156 | 1,300 |
| TESTING SUPPLIES/CHEMICALS | 500-500100-6021-0000-000 | 5,000 | 5,000 | 4,729 | 5,000 | 3,419 | 5,000 |
| WATER TESTING | 500-500100-6022-0000-000 | 8,000 | 8,000 | 8,069 | 11,500 | 2,656 | 8,000 |
| METER/FIRE HYDRANTS | 500-500100-6050-0000-000 | 5,000 | 5,000 | - | 5,000 | - | 2,500 |
| WELL HEAD PROTECTION GRANT | 500-500100-6060-0000-000 | 10,000 | 10,000 | - | 10,000 | - | 5,000 |
| 2018 LOAN INTEREST EXPENSE | 500-500100-8500-0000-000 | 53,986 | 53,986 | 38,897 | 53,986 | 8,181 | 53,986 |
| USDA SYSTEM UPGRADE | 500-500500-3500-0000-000 | | | 74,377 | | 157,786 | |
| TRANSFER FROM WATER FUND TO SEWER FUND | 500-500500-XXX-XXXX-XXX | | | | | | 71,013 |
| TOTAL WATER FUND EXPENDITURES (FUND 500) | | 414,886 | 414,886 | 596,125 | 551,449 | 422,928 | 667,000 |

FY2026 Line Item- Water Fund

| WATER FUND EXPENDITURES (FUND 500) | ACCOUNT NUMBERS | FY2024 BUDGET ADOPTED | FY2024 BUDGET AMENDED | FY2024 ACTUALS (UNAUDITED) | FY 2025 BUDGET ADOPTED | FY2025 ACTUALS AS OF APR 2025 | FY 2026 BUDGET PROPOSED |
|---|--------------------------|-----------------------------|-----------------------------|----------------------------------|------------------------------|-------------------------------------|-------------------------------|
| SALARIES | 500-500100-1101-0000-000 | 120,221 | 120,221 | 111,252 | 143,115 | 74,428 | 116,096 |
| SALARIES/WAGES-OVERTIME | 500-500100-1201-0000-000 | 3,000 | 3,000 | - | 1,000 | - | 1,000 |
| FICA | 500-500100-2100-0000-000 | 9,197 | 9,197 | - | 10,948 | - | 5,133 |
| VRS | 500-500100-2210-0000-000 | 16,250 | 16,250 | 4,777 | 15,884 | 5,187 | 9,260 |
| HEALTH PLAN | 500-500100-2300-0000-000 | 19,567 | 19,567 | 349 | 27,114 | - | 14,270 |
| GROUP LIFE | 500-500100-2400-0000-000 | 1,504 | 1,504 | - | 1,918 | - | 886 |
| HYBRID DISABILITY | 500-500100-2500-0000-000 | 191 | 191 | - | 1,059 | 18 | 101 |
| CONTINGENCY (3100) | 500-500100-3139-0000-000 | | | | 12,575 | - | 77,627 |
| ENGINEERING/PROF. SERVICES | 500-500100-3140-0000-000 | - | - | 23,214 | 10,000 | 10,283 | 15,000 |
| VEHICLE MAINT | 500-500100-3311-0000-000 | 3,000 | 3,000 | 1,240 | 1,350 | - | 1,350 |
| COMPUTER LICENSES/SUPPORT | 500-500100-3320-0000-000 | 2,000 | 2,000 | 5,382 | 8,500 | - | 8,500 |
| ELECTRICITY | 500-500100-5110-0000-000 | 20,000 | 20,000 | 29,471 | 20,000 | 18,806 | 23,500 |
| MAILING COSTS | 500-500100-5210-0000-000 | 1,000 | 1,000 | 4,461 | 5,000 | 4,864 | 5,500 |
| TELECOMMUNICATIONS | 500-500100-5230-0000-000 | 4,200 | 4,200 | 2,050 | 4,200 | 3,262 | 4,200 |
| TOWN INSURANCE-WATER | 500-500100-5300-0000-000 | 4,700 | 4,700 | 9,359 | 4,700 | 1,074 | 10,000 |
| EDUCATION/TRAINING | 500-500100-5540-0000-000 | 3,000 | 3,000 | 8,733 | 1,500 | - | 1,500 |
| FEES AND DUES | 500-500100-5810-0000-000 | 4,000 | 4,000 | 3,083 | 3,100 | 3,127 | 3,127 |
| LICENSES AND PERMITS | 500-500100-5820-0000-000 | - | - | 3,180 | 18,500 | - | 18,500 |
| MISCELLANEOUS | 500-500100-5840-0000-000 | 200 | 200 | 539 | 500 | 2,559 | 3,000 |
| MISS UTILITY COSTS | 500-500100-5899-0000-000 | 500 | 500 | - | 500 | - | 500 |
| OFFICE SUPPLIES/EQUIPMENT | 500-500100-6001-0000-000 | 2,000 | 2,000 | - | 2,000 | - | 2,000 |
| JANITORIAL SUPPLIES | 500-500100-6005-0000-000 | 1,500 | 1,500 | - | 1,500 | - | 1,500 |
| HAND TOOLS | 500-500100-6006-0000-000 | 1,000 | 1,000 | - | 1,000 | - | 1,000 |
| REPAIR / MAINTENANCE | 500-500100-6007-0000-000 | 107,141 | 107,141 | 260,146 | 165,000 | 111,277 | 184,914 |
| VEHICLE FUEL/OIL | 500-500100-6008-0000-000 | 2,229 | 2,229 | 1,795 | 2,000 | 14,844 | 10,000 |
| EQUIPMENT/SUPPLIES | 500-500100-6009-0000-000 | 3,500 | 3,500 | 154 | 2,000 | - | 2,000 |
| UNIFORMS/SAFETY EQUIP | 500-500100-6011-0000-000 | 3,000 | 3,000 | 868 | 1,000 | 1,156 | 1,300 |
| TESTING SUPPLIES/CHEMICALS | 500-500100-6021-0000-000 | 5,000 | 5,000 | 4,729 | 5,000 | 3,419 | 5,000 |
| WATER TESTING | 500-500100-6022-0000-000 | 8,000 | 8,000 | 8,069 | 11,500 | 2,656 | 8,000 |
| METER/FIRE HYDRANTS | 500-500100-6050-0000-000 | 5,000 | 5,000 | - | 5,000 | - | 2,500 |
| WELL HEAD PROTECTION GRANT | 500-500100-6060-0000-000 | 10,000 | 10,000 | - | 10,000 | - | 5,000 |
| 2018 LOAN INTEREST EXPENSE | 500-500100-8500-0000-000 | 53,986 | 53,986 | 38,897 | 53,986 | 8,181 | 53,986 |
| USDA SYSTEM UPGRADE | 500-500500-3500-0000-000 | | | 74,377 | | 157,786 | |
| TRANSFER FROM WATER FUND TO SEWER FUND | 500-500500-XXX-XXXX-XXX | | | | | | 71,013 |
| TOTAL WATER FUND EXPENDITURES (FUND 500) | | 414,886 | 414,886 | 596,125 | 551,449 | 422,928 | 667,115 |

FY2026 Line Item- Sewer Fund

| SEWER FUND REVENUES (FUND 520) | ACCOUNT NUMBERS | FY2024 BUDGET ADOPTED | FY2024 AMENDED BUDGET | FY2024 ACTUALS (UNAUDITED) | FY 2025 BUDGET ADOPTED | FY2025 ACTUALS AS OF APR 2025 | FY 2026 BUDGET PROPOSED |
|--|--------------------------|-----------------------------|-----------------------------|----------------------------------|------------------------------|----------------------------------|-------------------------------|
| SEWER SALES | 520-016099-0002-0000-000 | 430,000 | 430,000 | 508,097 | 495,000 | 380,944 | 612,000 |
| CONNECTION FEES- SEWER | 520-016099-0007-0000-000 | 2,250 | 2,250 | 2,250 | 2,250 | - | 2,250 |
| SEWER AVAILABILITY FEES | 520-016099-0011-0000-000 | 12,000 | 12,000 | 18,000 | 18,000 | - | 18,000 |
| ARPA Funds (COVID-19) - System Upgrades | 520-021101-0005-0000-000 | - | - | - | 105,000 | - | |
| Capital Projects Infrastructure Fee <i>*New*</i> | | | | | | | 96,187 |
| Transfer In from Water Fund to Sewer Fund | | | | | | | 71,013 |
| Transfer In from General Fund to Sewer Fund | 520-410501-0100-0000-000 | - | - | - | 120,000 | - | 240,650 |
| TOTAL SEWER FUND REVENUES (FUND 520) | | 444,250 | 444,250 | 528,347 | 740,250 | 380,944 | 1,040,100 |

FY2026 Line Item- Sewer Fund

| SEWER FUND EXPENDITURES (FUND 520) | ACCOUNT NUMBERS | FY2024 BUDGET ADOPTED | FY2024 AMENDED BUDGET | FY2024 ACTUALS (UNAUDITED) | FY 2025 BUDGET ADOPTED | FY2025 ACTUALS AS OF APR 2025 | FY 2026 BUDGET PROPOSED |
|---|--------------------------|-----------------------------|-----------------------------|----------------------------------|------------------------------|----------------------------------|-------------------------------|
| SALARIES | 520-500100-1101-0000-000 | 156,481 | 156,481 | 166,061 | 176,752 | 279,959 | 345,239 |
| OVERTIME | 520-500100-1201-0000-000 | 3,423 | 3,423 | - | 1,000 | - | 1,000 |
| FICA | 520-500100-2100-0000-000 | 11,971 | 11,971 | - | 13,522 | - | 5,133 |
| VRS | 520-500100-2210-0000-000 | 21,500 | 21,500 | 5,708 | 21,892 | 6,706 | 9,260 |
| HEALTH INSURANCE | 520-500100-2300-0000-000 | 19,220 | 19,220 | - | 27,311 | - | 14,270 |
| GROUP LIFE | 520-500100-2400-0000-000 | 1,990 | 1,990 | - | 2,368 | - | 886 |
| HYBRID DISABILITY | 520-500100-2500-0000-000 | 511 | 511 | - | 1,308 | 24 | 101 |
| CONTINGENCY (3100) | 520-500999-0001-0000-000 | | | | 1,927 | | 75,000 |
| TESTING | 520-500100-3160-0000-000 | 21,000 | 21,000 | 23,417 | 41,000 | 7,414 | 30,000 |
| SLUDGE REMOVAL | 520-500100-3180-0000-000 | 20,000 | 20,000 | 46,986 | 65,000 | 58,383 | 145,500 |
| VEHICLE MAINT | 520-500100-3311-0000-000 | 2,000 | 2,000 | - | 2,000 | - | 1,500 |
| PROFESSIONAL SERVICES | 520-500100-3320-0000-000 | - | - | 2,740 | 2,000 | - | 2,341 |
| ELECTRICITY | 520-500100-5110-0000-000 | 30,000 | 30,000 | 47,050 | 30,000 | 39,731 | 45,000 |
| PROPANE | 520-500100-5120-0000-000 | 3,000 | 3,000 | - | 3,000 | - | 2,500 |
| MAILING COSTS | 520-500100-5210-0000-000 | 750 | 750 | - | 750 | - | 500 |
| TELECOMMUNICATIONS | 520-500100-5230-0000-000 | 1,500 | 1,500 | - | 1,500 | 806 | 1,500 |
| INSURANCE | 520-500100-5300-0000-000 | 4,250 | 4,250 | 9,359 | 4,250 | 4,985 | 6,000 |
| EDUCATION/TRAINING/LICENSE | 520-500100-5540-0000-000 | 3,000 | 3,000 | - | 3,000 | - | 2,500 |
| VPDES FEES/DEQ | 520-500100-5613-0000-000 | 4,000 | 4,000 | 889 | 4,000 | 4,326 | 4,500 |
| SEWER OPS MISCELLANEOUS | 520-500100-5840-0000-000 | 200 | 200 | 1,043 | 200 | 12,761 | 15,000 |
| MISS UTILITY COST | 520-500100-5899-0000-000 | 500 | 500 | 389 | 500 | 427 | 500 |
| OFFICE SUPPLIES | 520-500100-6001-0000-000 | 900 | 900 | - | 900 | - | 800 |
| LAB SUPPLIES/CHEMICALS | 520-500100-6004-0000-000 | 10,000 | 10,000 | 14,034 | 17,500 | 9,725 | 15,000 |
| JANITORIAL SUPPLIES | 520-500100-6005-0000-000 | 1,000 | 1,000 | 19 | 1,000 | - | 1,000 |
| SMALL TOOLS | 520-500100-6006-0000-000 | 1,000 | 1,000 | - | 1,000 | - | 1,000 |
| REPAIR / MAINTENANCE | 520-500100-6007-0000-000 | 85,000 | 85,000 | 169,016 | 150,000 | 278,049 | 150,000 |
| VEHICLE FUEL/OIL | 520-500100-6008-0000-000 | 2,624 | 2,624 | - | 3,000 | - | 1,500 |
| UNIFORMS/SAFETY EQUIPMENT | 520-500100-6011-0000-000 | 2,500 | 2,500 | 959 | 2,000 | 526 | 1,000 |
| PLANT & LAB SUPPLIES/CHEMICALS | 520-500100-6030-0000-000 | - | - | 288 | 300 | - | 300 |
| LOAN INTEREST EXPENSE | 520-500100-8500-0000-000 | 161,270 | 161,270 | 146,968 | 161,270 | 3,338 | 161,270 |
| TOTAL SEWER FUND EXPENDITURES (FUND 520) | | 569,590 | 569,590 | 634,926 | 740,250 | 707,159 | 1,040,100 |

TOWN of BOWLING GREEN
Resolution No. _____

Resolution to appoint the Town Treasurer

WHEREAS, the Town Manager, Ms. India Adams-Jacobs, is requesting the appointment of Ms. Hope Toliver as the Town Treasurer for the Town of Bowling Green, Virginia; and

WHEREAS, Ms. Toliver has previous municipal finance experience in the Commonwealth of Virginia and the private sector; and

WHEREAS, Ms. Toliver has knowledge in all aspects of the Treasurer's position. Including, but not limited to, local government audits, payroll, accounts payable, collections, general ledger maintenance, budget development process, and

NOW, THEREFORE, BE IT RESOLVED BY THE BOWLING GREEN TOWN COUNCIL:
that the Mayor and Town Council hereby recognize and appoint Hope Toliver as the Town Treasurer for the Town of Bowling Green.

This resolution was approved on this ____ day of _____, 2025, by the Town Council of the Town of Bowling Green, Virginia.

By: _____
Hon. Tina Gambill, Mayor

Attest:

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



Memorandum

TO: The Honorable Mayor and Town Council
FROM: India Adams-Jacobs, Town Manager
SUBJECT: FY24 Audit Engagement Approval- RFCA
DATE: May 28, 2025

SUMMARY:

Town staff are seeking approval for the upcoming audit engagement. As part of our commitment to transparency and accountability, regular audits are essential to ensure the proper management of public funds and resources.

BACKGROUND:

This engagement letter formally initiates the process for the FY24 audit, which covers the financial period from June 1, 2023, to June 30, 2024. Robinson, Farmer, Cox, and Associates (RFCA) will conduct the audit engagement in accordance with the agreed-upon terms and scope of work. This includes reviewing financial statements, internal controls, compliance with regulations, and any other necessary areas for a comprehensive audit.

FISCAL IMPACT:

RFCA has estimated the town's cost at \$33,000. However, hourly costs may be incurred if additional resources are required to complete the audit beyond the estimated hours of completion.

RECOMMENDATION:

Staff recommend approving the audit engagement RFCA and authorizing them to proceed with the audit process. Your support and cooperation in this matter is greatly appreciated.

Draft Motion:

I move to authorize the Town Manager to execute an agreement with an RFCA for an estimated \$33,000 for the FY24 audit, and to begin work immediately upon completion of the FY23 audit.



ROBINSON, FARMER, COX ASSOCIATES, PLLC

Certified Public Accountants

May 19, 2025

India Adam-Jacobs, Town Manager
Tine Gambill, Mayor
Town of Bowling Green
117 Butler Street
Bowling Green, VA 22427

We are pleased to confirm our understanding of the services we are to provide for Town of Bowling Green, Virginia for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Town of Bowling Green, Virginia as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Town of Bowling Green, Virginia's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Town of Bowling Green, Virginia's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Schedules and Notes Related to Net Pension Asset or Liability

The budgetary comparison information, presented as RSI, will be subjected to the auditing procedures applied in the audit of the basic financial statements and we will provide an opinion on it in relation to the financial statements as whole.

Richmond Office:

401 Southlake Blvd, Suite C-1
North Chesterfield, VA 23236
(804) 378-4200

Contact:

Taylor Stover, CPA
Partner
E-mail: tstover@rfca.com
Website: www.rfca.com

Audit Scope and Objectives (Continued)

We have also been engaged to report on supplementary information other than RSI that accompanies Town of Bowling Green, Virginia's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Schedule of expenditures of federal awards
- 2) Supporting Schedules

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Statistical information

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit (Continued)

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- 1) Management override of controls
- 2) Improper revenue recognition

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Bowling Green, Virginia's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Audit Procedures—Compliance (Continued)

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Town of Bowling Green, Virginia's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Town of Bowling Green, Virginia's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements.

You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America, with the oversight of those charged with governance; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Responsibilities of Management for the Financial Statements and Single Audit (Continued)

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on June 30, 2024.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards.

You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Responsibilities of Management for the Financial Statements and Single Audit (Continued)

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

Financial Statement and SEFA Preparation

We will also assist in preparing the financial statements, schedule of expenditures of federal awards (SEFA), and related notes of Town of Bowling Green, Virginia in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations and schedules we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

As an attest client, Robinson, Farmer, Cox Associates cannot store your documents, data, or records on your behalf because doing so will impair Robinson, Farmer, Cox Associates' independence. This is in accordance with the ET 1.295.143 of the AICPA Code of Professional Conduct. Town of Bowling Green, Virginia is responsible for maintaining its own data and records.

Engagement Administration, Fees, and Other (Continued)

Robinson, Farmer, Cox Associates does not host any of Town of Bowling Green, Virginia's information. ShareFile and Engagement Organizer are used solely as a method of exchanging information and are not intended to store Town of Bowling Green, Virginia's information. Upon conclusion of the engagement, Robinson, Farmer, Cox Associates will provide Town of Bowling Green, Virginia with a copy of deliverables and data related to the engagement in a mutually agreed-upon format.

The data and other content will either be removed from the ShareFile and Engagement Organizer portals or become unavailable to Robinson, Farmer, Cox Associates within a reasonable period of time as determined by our internal record retention policy.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to Town of Bowling Green, Virginia; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Robinson, Farmer, Cox Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to oversight agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Robinson, Farmer, Cox Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the granting agencies. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Taylor Stover is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately August 1, 2025, and to issue our reports no later than November 1, 2025.

Our fee for these services will be \$33,000. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is

Engagement Administration, Fees, and Other (Continued)

necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Honorable Members of the Town Council of Town of Bowling Green, Virginia. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Town of Bowling Green, Virginia and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

ROBINSON, FARMER, COX ASSOCIATES



Taylor Stover
Certified Public Accountant
Partner

RESPONSE:

This letter correctly sets forth the understanding of Town of Bowling Green, Virginia.

By: _____

Title: Town Manager

By: _____

Title: Mayor



COMMONWEALTH of VIRGINIA

Brad Creasy
EXECUTIVE DIRECTOR

Nicholas Nanna
DEPUTY DIRECTOR

Virginia Department of Fire Programs

Theresa Hunter
Chief of Administration

May 06, 2025

316

India Adams-Jacobs
Town Manager, Town of Bowling Green
P. O. Box 468
Bowling Green, Virginia 22427

Dear Town Manager, India Adams-Jacobs:

Enclosed is the signed FY-2025 Fire Programs Fund Disbursement Agreement for your files.

The Virginia Department of Fire Programs (VDFP) is in receipt of the jurisdiction's FY-2024 Annual Report. The jurisdiction will be receiving 100% of its FY-2025 Allocation in the next funds disbursement scheduled for Friday, June 20, 2025.

The annual submission of supporting documentation such as invoices and/or receipts are not required but highly recommended for expenses listed on the annual report.

Please be advised that starting in 2019 VDFP began routine audits of the localities ATL grant files. Localities selected to be audited will be notified directly with instructions on the information required and submission details.

If you have any questions, feel free to contact me at my office 804-249-1954 or via email at Deshaun.Steele@vdfp.virginia.gov.

Respectfully,

Deshaun Steele, Jr.
Grants Analyst

Enclosure



FY- 2025 FIRE PROGRAMS FUND DISBURSEMENT AGREEMENT

Statutory Authority: §38.2-401 of the Code of Virginia

This Agreement, made effective as of the 1st day of July, 2025, by the DEPARTMENT OF FIRE PROGRAMS (the "Agency") and the LOCALITY noted below (the "Receiving Locality"), governs the distribution and use of the Receiving Locality's annual entitlement from the Fire Programs Fund ("the Fund"), as provided for in §38.2-401 of the Code of Virginia as amended (the "Statute").

WHEREAS, the Statute in effect as of the date first written above is incorporated herein by reference; and

WHEREAS, the Receiving Locality is there by required to execute a "Fire Programs Fund Disbursement Agreement" and forward same to the Agency as a condition of receiving any allocation or disbursement from the Fund;

NOW, THEREFORE, in consideration of the foregoing and of the mutual covenants herein set forth, the parties hereto agree as follows:

1. Representations of the Agency. The Agency represents that the Agency is duly organized and the Executive Director duly appointed by the Governor and confirmed by the General Assembly as provided for by the *Code of Virginia*, and that the Executive Director or his designee is duly authorized to enter into this agreement.

2. Representations of the Receiving Locality. The Receiving Locality represents that (a) its authorized representative whose signature appears below has read and understands the referenced sections of the Statute and any Policies & Definitions adopted thereunder, (b) it agrees to comply with all applicable provisions of the Statute and any Policies & Definitions adopted thereunder, including the use of such funds and all reporting and audit requirements and (c) it is duly authorized to execute this Agreement and to perform its obligations hereunder and has taken all necessary action to authorize such execution and performance.

3. Availability of Funds. It is understood and agreed by the parties hereto that the AGENCY shall be bound hereunder only to the extent of the funds available or which may hereafter become available for the purposes of this Agreement.

4. Merger; Severability; Governing Law. This writing constitutes the entire Agreement between the parties, supersedes any existing agreement or understanding, oral or written, relative to the matters contained herein, and may be modified only in a writing executed by all parties hereto.


If any provision of this Agreement is determined to be invalid by a court of competent jurisdiction, it shall not render the remaining portions of this Agreement void or unenforceable. This Agreement shall in respects be governed by the laws of the Commonwealth of Virginia.

5. Counterparts. This Agreement may be executed in several counterparts, each of which shall be an original and all of which together shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the parties hereto have by their duly authorized representatives executed this Agreement effective as of the date first written above, intending to be bound thereby.

**Commonwealth of Virginia
Department of Fire Programs**

BY:


Deshaun Steele
Grants Analyst

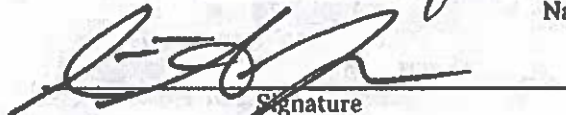
5-12-25

RECEIVING LOCALITY:

Town of Bowling Green

Name of Locality

BY:


Signature

5/2/25
Date

India Adams-Jacobs
Name

Town Manager / Clerk to Council
Title

(Non-P.O.)

Office
Address:

117 Butler Street
P.O. Box 468
Bowling Green, VA 22427

Mailing
Address:

P.O. Box 468
Bowling Green, VA 22427

E-mail
Address:

townmanager@townofbowlinggreenva.gov

Telephone
Number:

804-633-6212