



**TOWN OF BOWLING GREEN
TOWN COUNCIL MEETING- FY27 BUDGET PUBLIC HEARING &
RATE SETTING**

A G E N D A

**Thursday, May 28, 2026
6:00 PM**

PLEDGE OF ALLEGIANCE:

CALL TO ORDER AND ESTABLISHMENT OF QUORUM:

CONSENT AGENDA:

NEW BUSINESS:

- [1.](#) PUBLIC HEARING- Proposed FY27 Budget and Tax Rates
- [2.](#) PUBLIC HEARING- Budget Amendment

PUBLIC COMMENTS: 3 MINUTES PER INDIVIDUAL

MEMBER COMMENTS:

STAFF REPORTS & PRESENTATIONS:

- [3.](#) FY27 Proposed Budget Overview, India Adams-Jacobs, Town Manager

UNFINISHED BUSINESS:

- [4.](#) Proposed Water & Sewer Rate Ordinance, India Adams-Jacobs, Town Manager
5. Rate Setting- Action Item
- [6.](#) Budget Amendment, Tomeka Morgan, Interim Town Treasurer

INFORMATIONAL ITEMS:

PUBLIC COMMENTS: 3 MINUTES PER INDIVIDUAL

MEMBER COMMENTS:

CLOSED SESSION:

RECONVENE IN OPEN SESSION:

ACTION FOLLOWING CLOSED MEETING:

ADJOURNMENT:

TOWN OF BOWLING GREEN, VIRGINIA PROPOSED FISCAL YEAR 2027 BUDGET FOR JULY 1, 2026, THROUGH JUNE 30, 2027 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 adopts the budget. The budget is for informational 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 are updated on an ongoing basis. The Town of Bowling Green will hold a Public Hearing on the Fiscal Year 2027 budget on May 28, 2026, at 6:00 p.m. in Town Hall, 117 Butler Street, Bowling Green, Virginia. The proposed budget includes no increases for real estate taxes, meals taxes, or 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 27, 2026, or to attend the public hearing.

PROPOSED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2026

FY2027 Proposed Budget Summary- Revenues

Department or Fund	FY 2027 Proposed Budget
General Fund	\$2,278,394
Capital Improvement Program Fund	\$130,000
Intergovernmental Service Agreement Fund	\$75,000
Economic Development Authority Fund	\$25,000
Events Fund	\$45,500
Water Fund	\$2,161,365
Sewer Fund	\$3,853,265
TOTAL REVENUES ALL FUNDS	\$8,568,524

FY2027 Proposed Budget Summary- Expenditures

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

PROPOSED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2026

FY26 Current Rates

Real Estate: \$0.13/\$100 of assessed valuation
Personal Property: \$0.72/\$100 of 100% of assessed valuation
Mobile Homes: \$0.10/\$100 of assessed valuation
Machinery/Tools: \$0.72/\$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
Solid Waste Collection: Bi-Monthly Rate Schedule (in Town Only) Residential Rate: \$32.90; Commercial Rate (per cubic yard): \$57.75
Meals Tax: 7.00 % of gross receipts
Transient Occupancy Tax: 5.00 %
Cigarette Tax Stamp Tax: \$.40/\$100

FY 27 Proposed Rates

Real Estate: \$0.13/\$100 of assessed valuation
Personal Property: \$0.72/\$100 of 100% of assessed valuation
Mobile Homes: \$0.10/\$100 of assessed valuation
Machinery/Tools: \$0.72/\$100 of assessed valuation
Route 301 Tax District: \$.61/\$100 of assessed valuation
Vehicle Licenses Tax: \$25 for motorcycles/\$30 for cars and light trucks
Solid Waste Collection: Bi-Monthly Rate Schedule (in Town Only) Residential Rate: \$34.22; Commercial Rate (per cubic yard): \$60.10
Meals Tax: 7.00 % of gross receipts
Transient Occupancy Tax: 5.00 %
Cigarette Tax Stamp Tax: \$.40/\$100

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 Hall Office, located at 117 Butler Street, during regular business hours, and on the Town website: <https://www.townofbowlinggreenva.gov/>.
 COL-3002120



TO: The Honorable Mayor and Town Council
FROM: India Adams-Jacobs, ICMA-CM, Town Manager
COPY: Jeff Gore, Town Attorney
SUBJECT: Budget Public Hearing
DATE: May 28, 2026

SUMMARY:

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

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

BACKGROUND:

The Town Manager presented a balanced budget to the Town Council for consideration during the May 7, 2026, meeting. The budget summary for the proposed FY2027 budget, the proposed FY27 budget, and the budget ad are attached.

ALTERNATIVES:

Not applicable.

RECOMMENDATION:

The town staff recommends that the Town Council proceed with the budget process outlined in the budget calendar, including rate-setting adoption on May 28 and budget adoption and appropriation on June 4.

NOTICE OF PUBLIC HEARING

NOTICE is hereby given, pursuant to Virginia Code Section 15.2-2507, that the Town Council for the Town of Bowling Green, Virginia, will hold a public hearing on Thursday, the 28th day of May, 2026, at 6:00pm to receive public comment on a proposed budget amendment to the FY 2026 budget, in the amount of \$1,008,062.50, which is greater than 1% of the current budgeted expenditures, to provide supplemental appropriations necessary to complete emergency sewer improvements for the Town of Bowling Green.

During the current fiscal year, the above-mentioned cost has been spent primarily as a result of (1) aging sewer infrastructure repair costs, as well as (2) increased expenditures for financial advisory services regarding debt financial analysis for various ongoing utility projects.

The proposed supplemental appropriations will allow staff to record as supplemental appropriation to the Sewer funds and departments. The amendments are supported by debt obligations previously approved by Town Council. Approval of this budget amendment will allow the Town to maintain transparent and accurate financial records and will support the completion of audits and other financial reporting requirements.

The public hearing will be conducted at 6:00 p.m. in the Bowling Green Town Hall, 117 Butler Street, Bowling Green, Virginia 22421. Interested persons may appear at such time and place and present their views.

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Town Clerk
Town of Bowling Green, Virginia
COL-3002132



TO: The Honorable Mayor and Town Council
FROM: Ms. Tomeka Morgan, Interim Town Treasurer
COPY: India Adams-Jacobs, Town Manager; Jeff Gore
SUBJECT: Budget Amendment- Supplemental Appropriations for Cleanup Entries
DATE: May 28, 2026

SUMMARY:

The purpose of this memorandum is to request approval of a budget amendment in the amount of \$1,008,062.50 to provide supplemental appropriations necessary to complete year-end cleanup entries for the Town of Bowling Green.

During the ongoing review of the Town's financial records, certain accounts were identified that require adjustment to properly align expenditures and revenues with generally accepted accounting principles (GAAP) and to ensure accurate financial reporting. These cleanup entries primarily reflect sewer infrastructure repair costs and increased expenditures for financial advisory services related to debt analysis for various utility projects.

The proposed supplemental appropriations will allow staff to record these adjustments appropriately within the affected funds and departments, ensuring that account balances accurately reflect actual financial activity. The amendments here are supported by available fund balances. Approval of this budget amendment will allow the Town to maintain accurate financial records and will support the completion of audits and other financial reporting requirements.

ALTERNATIVES:

Not applicable.

RECOMMENDATION:

Staff respectfully recommend approval of the attached budget amendment as presented.



Town of Bowling Green, Virginia

Budget Amendment - Supplemental Appropriations

(Code of Virginia §15.2-2507)

Fiscal Year: 2025-2026

Budget Amendment No.: 2

Date Presented to Council: 5/28/2026

Purpose

To approve supplemental appropriations of \$1,008,062.50 as authorized under **§15.2-2507 of the Code of Virginia** to record cleanup entries necessary for accurate financial reporting and compliance with generally accepted accounting principles (GAAP).

Background

As part of the Town's ongoing financial review and year-end close process, certain accounts require adjustment to properly reflect revenues and expenditures. These cleanup entries address sewer infrastructure repair costs and increased expenditures for financial advisory services related to debt analysis for various utility projects.

Budget Amendment Detail

Fund	Department	Account	Description	Increase	Decrease
520	500300	3334	Maintenance - Mains	962,062.50	
520	041050	0002	Use of Fund Balance		962,062.50

Note: To cover cost of major sewer infrastructure repairs

100	012410	3151	Professional Services – Financial Advisors	46,000.00	
100	041050	0002	Use of Fund Balance		46,000.00

Note: To cover cost of financial advisors



Source of Funding

Pursuant to §15.2-2507, the supplemental appropriations are funded by:

- Available Fund Balance of \$1,008,062.50 (General - \$46,000.00 and Sewer - \$962,062.50)

Fiscal Impact

This amendment is fully supported by available fund balance and does not adversely affect the Town's overall financial position. The amendment is administrative in nature and intended to ensure accurate financial reporting.

Recommendation

Staff recommends that the Town Council approve the supplemental appropriations as presented.



TO: The Honorable Mayor and Town Council
FROM: India Adams-Jacobs, ICMA-CM, Town Manager
COPY: Jeff Gore, Town Attorney
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ALTERNATIVES:

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RECOMMENDATION:

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Town of Bowling Green Proposed FY2027 Budget

India Adams-Jacobs, MPA, ICMA-CM

Town Manager

May 7, 2026

Table of Contents

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- ✓ Our Budget Process
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- ✓ Budget Priorities
- ✓ Budget Financials
- ✓ Proposed FY2027 Budget
- ✓ Budget Timeline
- ✓ Next Steps

To serve the citizens



TOWN MISSION

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

TOWN VISION

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

VALUES & OPERATING PRINCIPLES

What Does the Town Fund? – Part 1



Public Safety

- Police – Staff, Vehicles, Equipment, Building Expenses

Infrastructure, Public Works & Utilities

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

What Does the Town Fund? – Part 2

Administration

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

Government Performance

- Information Technology/Software, Staff development

Economic Development/Tourism

- Harvest Festival, Music on the Green, Tourism Events



The Budget Process- Operating Budget

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



Federal & State Impacts

Federal Funding Grants & Program Opportunities

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



State- General Assembly

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



FY2027 BUDGET PRIORITIES

Strategic Plan Retreat Guidance & Goal Areas – Part 1

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

Strategic Plan Retreat Guidance & Goal Areas – Part 2

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

Budget Alignment with Town Council Strategic Priorities

General Fund

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

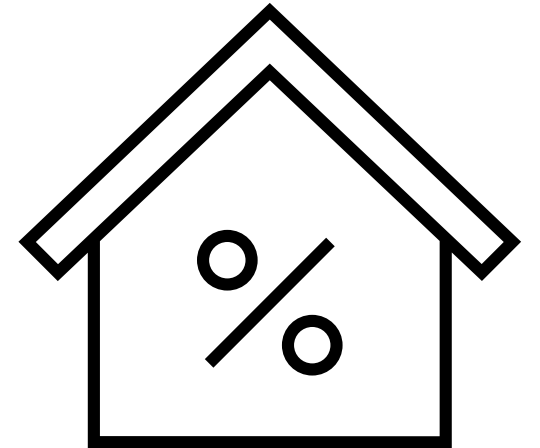
Other Funds- Water, Sewer, EDA, IGSA, Events

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

Assessed Values

Real Estate Values

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



Proposed FY 27 Budget Overview

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



WHERE YOUR TAX DOLLAR GOES

HOW \$1 OF YOUR LOCAL TAX DOLLAR IS ALLOCATED



TRANSFER TO WATER/SEWER FUND
Supporting water and sewer services
26¢

PUBLIC WORKS
Maintaining roads, infrastructure, buildings, and public facilities
19¢

FINANCE DEPARTMENT/TREASURER
Financial management, accounting, and treasury services
16¢

COUNCIL AND TOWN MANAGER
Leadership, administration, and strategic oversight
15¢

POLICE
Law enforcement, community safety, and crime prevention
10¢

GENERAL SERVICES
Support services that keep operations running
7¢

TRANSFER TO CAPITAL PROJECTS FUND
Investing in major infrastructure projects and improvements
5¢

TRANSFER TO EVENTS & ACTIVITIES FUND
Supporting community events and activities
1¢

TRANSFER TO EDA FUND
Supporting economic development initiatives
1¢

TOTAL = \$1.00

NOTE: AMOUNTS BASED ON PROPOSED BUDGET ALLOCATIONS

Fiscal Year 2027

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

FY2027 Budget at-a-Glance

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

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

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

Proposed Budget Fiscal Year 2027

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

Proposed Staffing Enhancements

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

Market Alignments

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

General Fund (100)

General Fund Budget Impacts FY2027

Revenues

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

Expenditures

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

Administration

FY2027 PROPOSED BUDGET

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



BUDGET HIGHLIGHTS

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

Finance

FY2027 PROPOSED BUDGET

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

BUDGET HIGHLIGHTS

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

General Services (*New*)

FY2027 PROPOSED BUDGET

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

BUDGET HIGHLIGHTS

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

Public Safety- Police

FY 2027 PROPOSED BUDGET

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



BUDGET HIGHLIGHTS

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

Public Safety- BGVFD

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



Public Works, Utilities, & Development

FY2027 PROPOSED BUDGET

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

BUDGET HIGHLIGHTS

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

Transfers to Other Funds

FY2027 PROPOSED BUDGET

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

BUDGET HIGHLIGHTS

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

General Fund Totals - FY2027 Proposed Budget

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

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

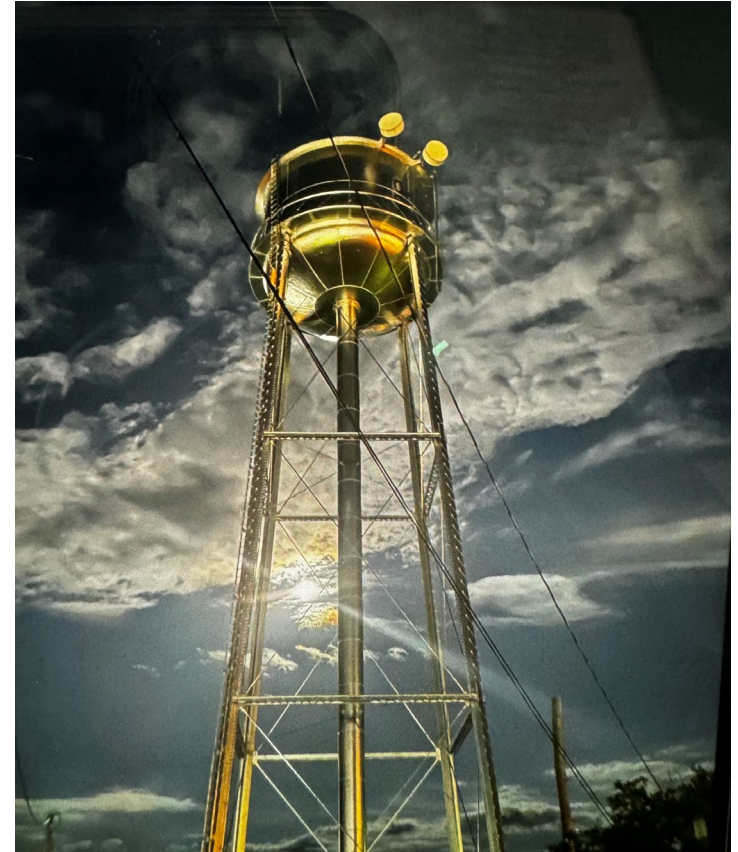
Transfers Out – FY2027 Proposed Budget

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

Enterprise Funds

Water & Sewer

WATER FUND (500)



CAPITAL INFRASTRUCTURE REPLACEMENT – WATER HYDRANTS

(FY26 BEFORE & AFTER)





CAPITAL INFRASTRUCTURE REPLACEMENTS (FY26 BEFORE & AFTER)

Water Fund Total

FY2027 PROPOSED BUDGET

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

BUDGET HIGHLIGHTS

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



Sewer Fund (520)

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



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



Sewer Fund Total

FY2027 PROPOSED BUDGET

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

FUND HIGHLIGHTS

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

FY2027 Enterprise Funds Budget Impacts

Expenditures

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



Enterprise Funds Summary

Enterprise Funds Total- \$6,014,630

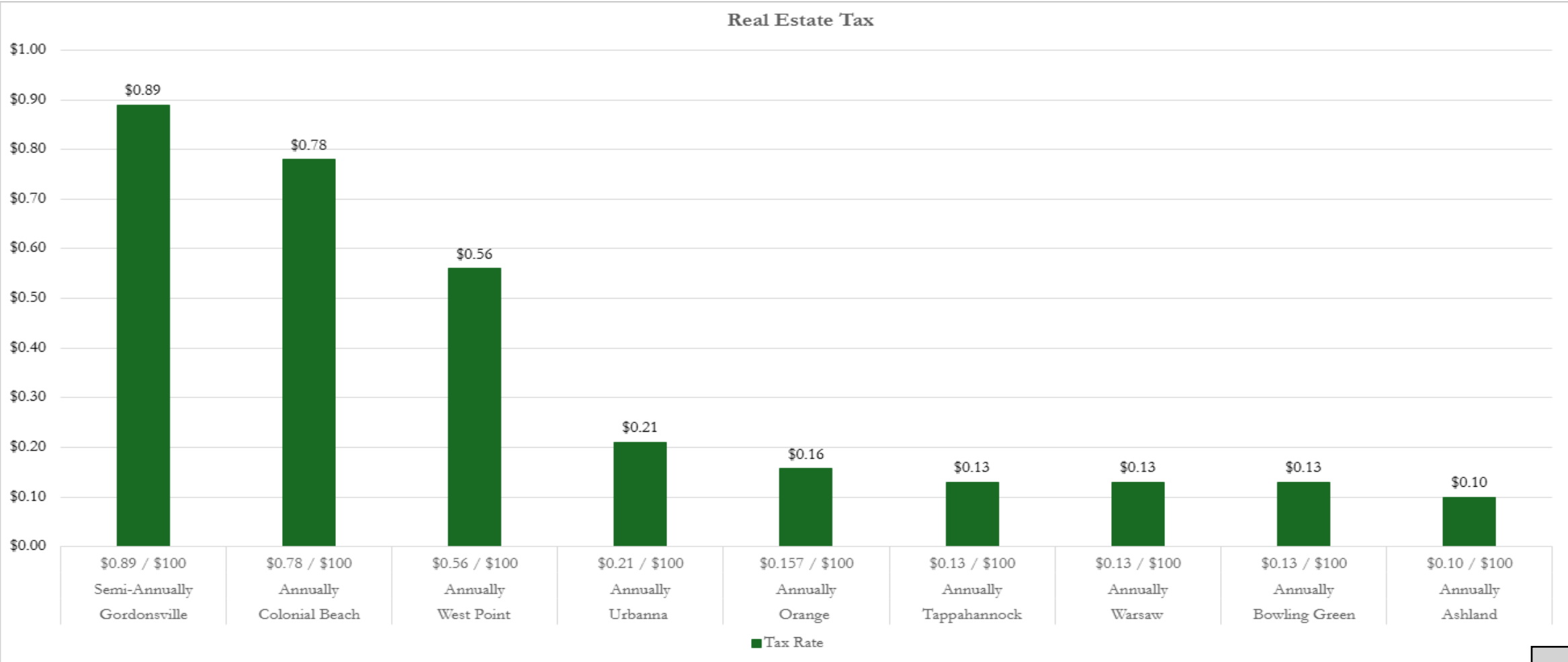


Proposed Utility Rates

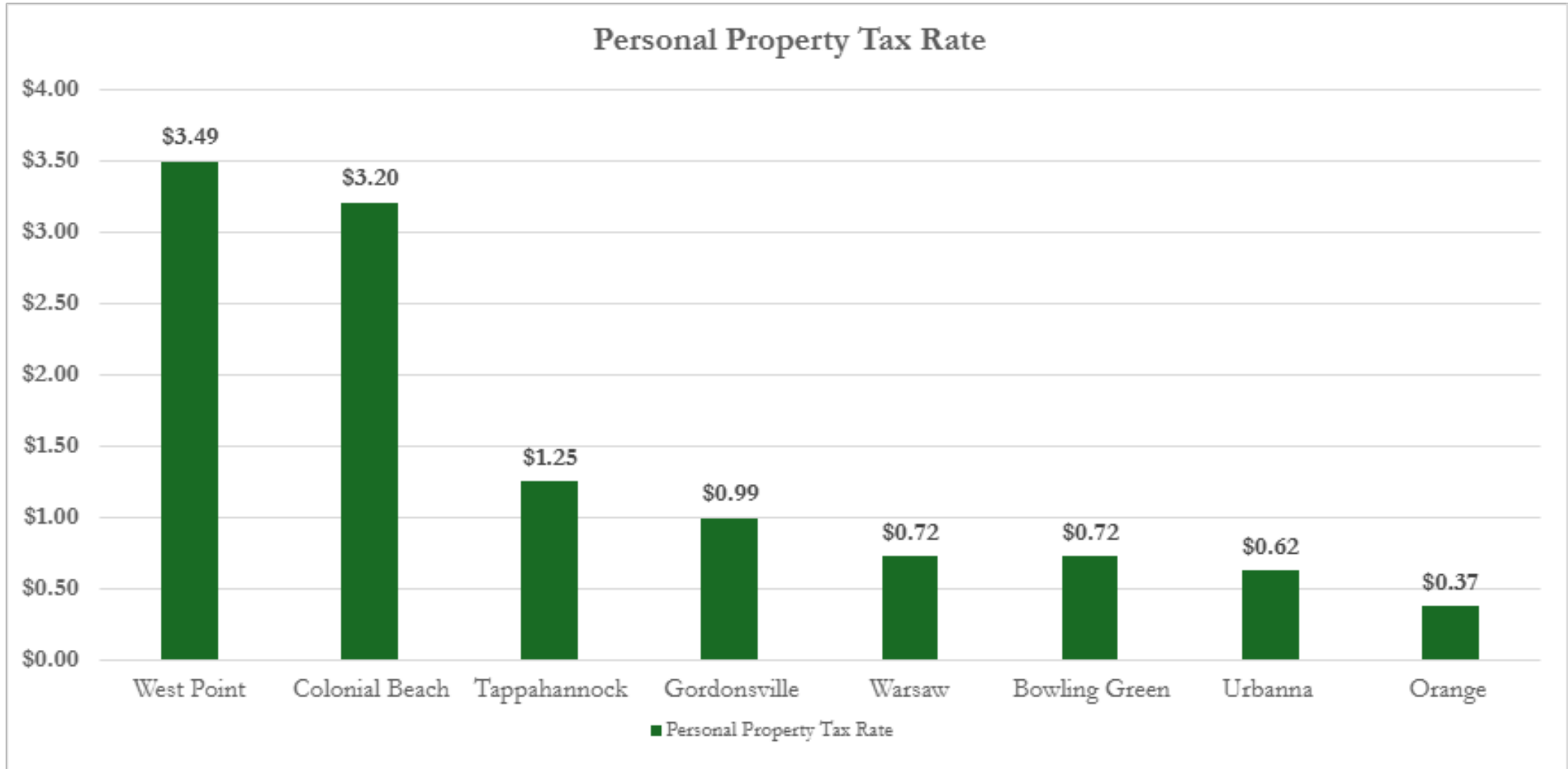
FY 2027 PROPOSED BI-MONTHLY WATER AND SEWER RATES

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

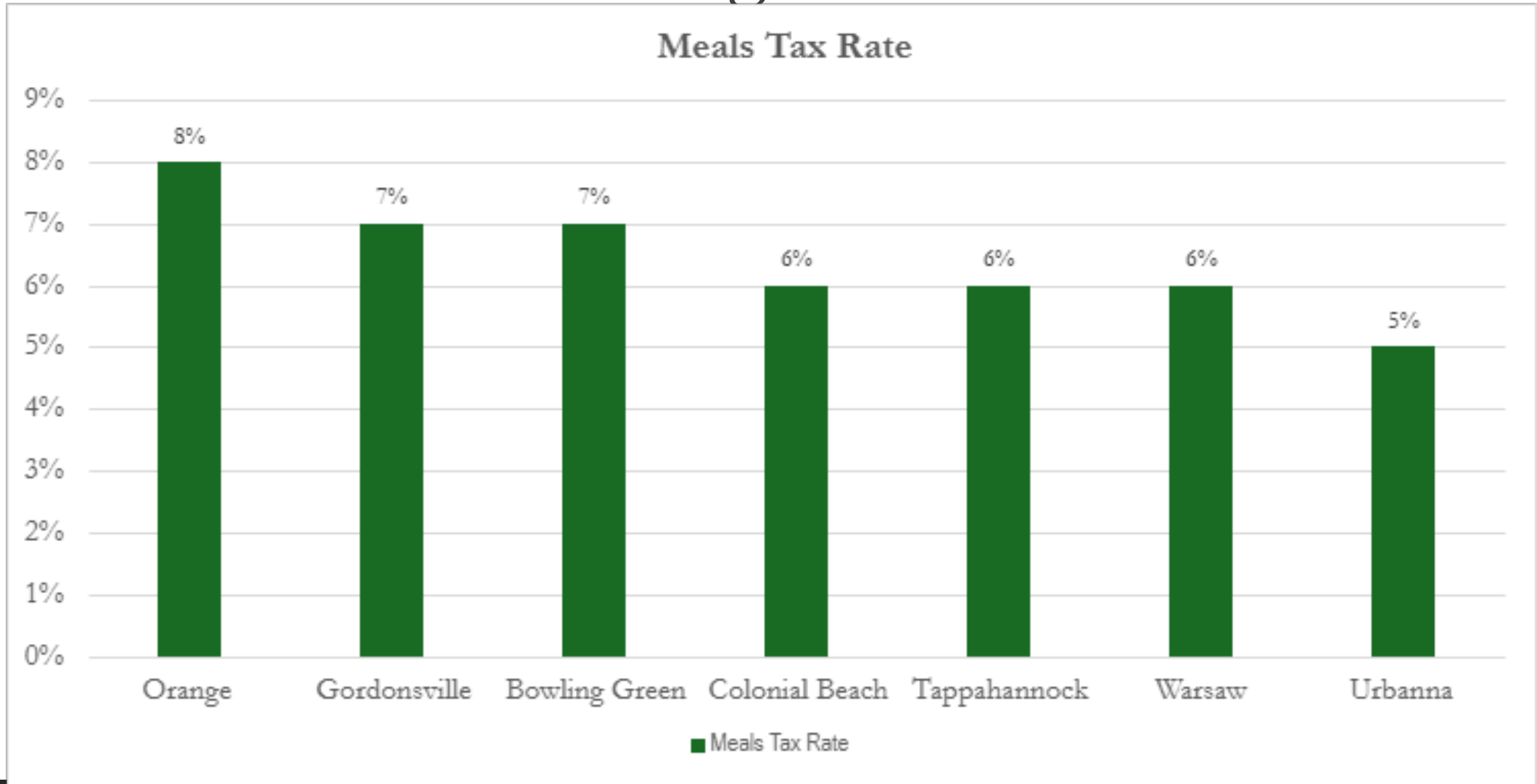
Real Estate Tax Rate per \$100 of Assessed Valuation- Benchmarking Peer Communities



Personal Property Tax Rates- Benchmarking Peer Communities



Meals Tax - - Benchmarking Peer Communities



Water & Sewer Monthly Costs





Events & Activities Fund (400)

Events & Activities Fund Total

FY2027 PROPOSED BUDGET

- Events & Activities budget totals
\$45,500

HIGHLIGHTS

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

**BOWLING GREEN'S
4TH FRIDAYS**

5PM - 8PM LOCAL EATERIES LIVE MUSIC

EXTENDED RETAIL HOURS SIDEWALK SALES

APRIL 24 MAY 22 JUNE 26

JULY 24 AUGUST 28 SEPTEMBER 25

♥ BGVA
MAIN
STREET

VIRGINIA
IS FOR
HISTORY
LOVERS

Economic Development Authority Fund (320)

Economic Development Authority Fund (320)

FY2027 PROPOSED BUDGET

- Economic Development Authority- \$25,000

HIGHLIGHTS

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



Intergovernmental Services Agreement Fund (310)

FY2027 PROPOSED BUDGET

- IGSA \$75,000



Capital Improvement Fund (300)

The Budget Process - Capital Budget

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



The Budget Process - Capital Budget

- Serves as an Outline for Large-scale Capital Expenditures.
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Playground Replacement-Ages 2-5





Playground Replacement-Ages 5 -12

Capital Improvement Program (CIP) General Fund

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

General Fund Projects

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

Capital Improvement Program (CIP) – Water Fund

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

Capital Improvement Program (CIP) – Sewer Fund

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

FY2027 Budget Summary

Summary FY27 Budget

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

Rates Summary

FY26 Current Rates

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

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

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

Machinery/Tools: \$0.72/\$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

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

Meals Tax: 7.00 % of gross receipts

Transient Occupancy Tax: 5.00 %

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

FY 27 Proposed Rates

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

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

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

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

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

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

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

Meals Tax: 7.00 % of gross receipts

Transient Occupancy Tax: 5.00 %

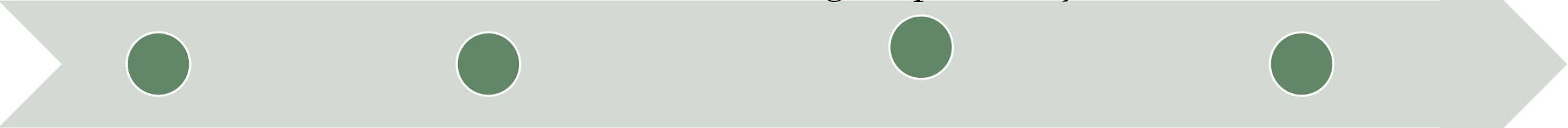
Cigarette Tax Stamp Tax: \$.40/\$100

Budget Timeline



Budget Estimates
to Town Council-
April 1

Budget Public Hearing/Rate
Setting Adoption- May 28



Budget
Proposal/Set Tax
Rate for
Advertisement-
May 7

Budget
Adoption -
June 4

Next Steps

Rate Setting- *Town Council Action Needed*

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

Public Hearing Requests- *Town Council Action Needed*

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

Notice Requirements will be posted for the following:

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



Town of Bowling Green Proposed FY2027 Budget

India Adams-Jacobs, MPA, ICMA-CM

Town Manager

May 7, 2026

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

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

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

NOTE: FY 2024 Expenditures and Revenues adopted unbalanced.

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

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

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

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

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

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

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

GENERAL FUND EXPENDITURES (FUND 000)	ACCOUNT NUMBER	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (03/31/25)	FY 2026 BUDGET ADOPTED	ACTUAL AS OF APRIL 22	FY 2027 BUDGET PROPOSED
FIRE PROGRAM FUNDS								
FIRE PROGRAM FUNDS	100-032000-5650	15,000	15,000	15,000	15,000	15,000	15,000	15,000
PUBLIC WORKS, UTILITIES & DEVELOPMENT								
SALARIES	100-043100-1101	79,835	90,716	77,354	66,759	94,656	48,148	67,149
SALARIES/WAGES- OVERTIME	100-043100-1201	1,500	-	1,000	-	1,020	(1,959)	-
ACCRUED LEAVE EXPENDITURE	100-043100-1300	-	7,041	-	-	-	-	-
FICA	100-043100-2100	6,108	-	5,918	-	7,319	5,965	5,137
VRS	100-043100-2210	10,402	23,362	9,162	39,854	13,261	6,287	6,905
457 PLAN	100-043100-2220	-	-	-	-	-	429	1,000
HEALTH PLAN	100-043100-2300	17,845	-	20,293	24,320	22,322	10,145	17,995
GROUP LIFE	100-043100-2400	963	-	1,037	-	1,268	530	659
CONTRACTED SERVICES - COMMUNITY DEV	100-043100-3141	-	-	-	-	-	7,674	-
HYBRID DISABILITY INSURANCE	100-043100-2500	209	-	572	380	235	-	491
VEHICLE MAINT	100-043100-3311	2,000	7,753	10,000	5,547	10,000	2,979	9,000
COMPUTER LICENSES/SUPPORT	100-043100-3320	-	-	-	8,785	-	-	-
ELECTRICITY/STREETLIGHTS	100-043100-5110	24,000	51,488	24,000	45,455	39,000	7,756	39,000
TELECOMMUNICATIONS	100-043100-5230	1,500	1,772	1,500	1,218	3,000	1,050	3,000
CELL PHONES	100-043100-5250	-	-	-	2,650	-	-	-
INSURANCE	100-043100-5300	5,000	9,359	5,000	4,591	7,500	4,606	7,500
EDUCATION/ TRAINING	100-043100-5540	500	-	500	685	500	373	1,000
MISCELLANEOUS	100-043100-5840	-	3,718	-	1,110	-	-	-
OFFICE SUPPLIES & PRINTING	100-043100-6001	500	-	500	-	500	450	1,000
JANITORIAL SUPPLIES	100-043100-6005	-	33	-	-	-	-	-
HAND TOOLS	100-043100-6006	500	-	500	-	500	209	1,000
REPAIR/ MAINT TOWN BUILDINGS	100-043100-6007	14,000	6,286	14,000	11,724	12,000	4,659	75,000
VEHICLE FUEL/ OIL	100-043100-6008	3,000	9,075	3,000	2,631	3,000	506	3,000
EQUIPMENT/ SUPPLIES	100-043100-6009	4,000	9,159	11,000	13,776	11,000	8,093	14,000
UNIFORMS/ SAFETY EQUIP	100-043100-6011	1,500	202	1,500	-	1,500	1,269	1,500
PARKING LOT/STREET/SIDEWALK MAINT	100-043100-7110	7,000	3,685	7,000	2,899	6,000	12,612	6,000
PARK MAINTENANCE/GATEWAY BEAUTIFICATION	100-043100-7120	1,500	5,423	11,500	2,976	7,500	7,227	9,000
REFUSE COLLECTION	100-043100-7130	98,500	159,589	98,500	231,441	100,222	52,767	100,222
LITTER GRANT	100-043100-7140	-	-	1,200	-	1,200	-	1,200
TOWN HALL EXPENSES	100-043100-7200	30,000	29,543	30,000	(6,232)	36,000	30,767	40,000
GRANT MATCHING FUNDS	100-043100-7201	-	-	25,000	-	25,000	-	25,000
REFUNDS OF ACTIVITY FEES	100-072000-5800	-	-	-	-	-	5,500	-
TOTAL PUBLIC WORKS, UTILITIES, & DEVELOPMENT DEPARTMENT		311,562	418,204	360,036	460,577	404,505	218,943	435,759
TRANSFER TO CAPITAL PROJECTS FUND from GENERAL FUND	100-093100-0300	-	-	70,000	-	50,000	-	105,000
TRANSFER TO EVENTS & ACTIVITIES FUND from GENERAL FUND	100-093100-0400	-	-	14,500	-	14,500	-	24,500
TRANSFER TO EDA	100-093100-0320	-	-	-	-	-	-	25,000
TRANSFER TO WATER FUND	100-093100-0500	-	-	-	-	-	-	166,700
TRANSFER TO SEWER FUND	100-093100-0520	-	-	120,000	-	204,775	-	434,100
TOTAL TRANSFERS TO OTHER FUNDS		-	-	204,500	-	269,275	-	755,300
TOTAL GENERAL FUND EXPENDITURES (FUND 100)		898,185	1,649,668	1,487,646	1,517,110	1,714,129	1,132,590	2,278,394

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

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

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

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

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

INTERGOV SERVICE AGREEMENT FUND EXPENDITURES (FUND 310)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
CONTRACTED SERVICES - IGSA COORDINATION	310-0XXXXX-NEW							5,000
INTERGOV SERVICE AGREEMENT (FT A.P. HILL)	310-016010-0001						61,851	70,000
TOTAL IGSA FUND EXPENDITURES (FUND 310)		-	-	-	-	-	61,851	75,000

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

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

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

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

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

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

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

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

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

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

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

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

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

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

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

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

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

TOWN OF BOWLING GREEN, VIRGINIA PROPOSED WATER AND SEWER RATE ORDINANCE

At its meeting on May 28, 2026, at 6:00 p.m. in Town Hall, 117 Butler Street, Bowling Green, Virginia, the Bowling Green Town Council will consider adopting a Water and Sewer Rate Ordinance for rates effective as of July 1, 2026. The ordinance, which proposes no increase in current water and sewer rates, is available for inspection at Town Hall, 117 Butler Street, Bowling Green, Va, Monday, Wednesday or Friday from 10:00-5:00 pm or on the Town Website <https://www.townofbowlinggreenva.gov/administration/page/budgets>.

COL-3002115

**TOWN OF BOWLING GREEN, VIRGINIA
WATER AND SEWER RATE/FEE ORDINANCE**

Whereas, Town Council is proposing no increases to current water and sewer rates and fees that were in effect during Fiscal Year 2026; and

Whereas, the Town advertised this proposed ordinance in accordance with §§ 15.2-107 and 15.2-1427 of the Code of Virginia.

Now Therefore Be it Ordained by the Bowling Green Town Council that the following water and sewer rates and fees are hereby adopted and shall take effect on July 1, 2026; and be it

Further Ordained, that such rates and fees shall remain in effect until such time as changed by Council in accordance with applicable law.

BI-MONTHLY WATER AND SEWER RATES AS OF JULY 1, 2026

RESIDENTIAL - In Town						
Gallons	Water	Proposed	Increase	Sewer	Proposed	Increase
0-5,000	\$63.66	\$63.66	\$0.00	\$111.62	\$111.62	\$0.00
5,001-10,000	\$3.23	\$3.23	\$0.00	\$5.66	\$5.66	\$0.00
10,001 - 20,000	\$3.41	\$3.41	\$0.00	\$5.96	\$5.96	\$0.00
20,001 - 30,000	\$3.56	\$3.56	\$0.00	\$6.22	\$6.22	\$0.00
30,001 & Up	\$3.66	\$3.66	\$0.00	\$6.46	\$6.46	\$0.00

COMMERCIAL - In Town						
Gallons	Water	Proposed	Increased	Sewer	Proposed	Increase
0-5,000	\$63.66	\$63.66	\$0.00	\$120.59	\$120.59	\$0.00
5,001-10,000	\$3.56	\$3.56	\$0.00	\$6.72	\$6.72	\$0.00
10,001 - 20,000	\$3.66	\$3.66	\$0.00	\$6.97	\$6.97	\$0.00
20,001 - 30,000	\$3.80	\$3.80	\$0.00	\$7.20	\$7.20	\$0.00
30,001 - 40,000	\$3.98	\$3.98	\$0.00	\$7.52	\$7.52	\$0.00
40,001 - 50,000	\$4.08	\$4.08	\$0.00	\$7.76	\$7.76	\$0.00
50,001- 100,000	\$4.25	\$4.25	\$0.00	\$8.05	\$8.05	\$0.00
100,001 & Up	\$4.37	\$4.37	\$0.00	\$8.24	\$8.24	\$0.00

RESIDENTIAL Out-Of Town						
Gallons	Water	Proposed	Increase	Sewer	Proposed	Increase
0-5,000	\$127.33	\$127.33	\$0.00	\$126.17	\$126.17	\$0.00
5,001-10,000	\$6.48	\$6.48	\$0.00	\$6.40	\$6.40	\$0.00
10,001 - 20,000	\$6.79	\$6.79	\$0.00	\$6.73	\$6.73	\$0.00
20,001 - 30,000	\$7.10	\$7.10	\$0.00	\$7.03	\$7.03	\$0.00
30,001 & Up	\$7.34	\$7.34	\$0.00	\$7.28	\$7.28	\$0.00

COMMERCIAL - Out-Of-Town						
Gallons	Water	Proposed	Increase	Sewer	Proposed	Increase

0-5,000	\$127.33	\$127.33	\$0.00	\$144.97	\$144.97	\$0.00
5,001-10,000	\$7.10	\$7.10	\$0.00	\$8.08	\$8.08	\$0.00
10,001 - 20,000	\$7.34	\$7.34	\$0.00	\$8.38	\$8.38	\$0.00
20,001 - 30,000	\$7.60	\$7.60	\$0.00	\$8.65	\$8.65	\$0.00
30,001 - 40,000	\$7.92	\$7.92	\$0.00	\$9.05	\$9.05	\$0.00
40,001 - 50,000	\$8.24	\$8.24	\$0.00	\$9.32	\$9.32	\$0.00
50,001- 100,000	\$8.45	\$8.45	\$0.00	\$9.67	\$9.67	\$0.00
100,001 & Up	\$8.71	\$8.71	\$0.00	\$9.91	\$9.91	\$0.00

**PROPOSED MONTHLY CAPITAL INFRASTRUCTURE FEE
AS OF JULY 1, 2026**

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

Adopted this ___ day of _____, 2026 by the Bowling Green Town Council.

By: _____
Mayor Tina Gambill

Attest: _____
India Adams-Jacobs, Town Manager and Clerk to Council



TO: The Honorable Mayor and Town Council
FROM: Ms. Tomeka Morgan, Interim Town Treasurer
COPY: India Adams-Jacobs, Town Manager; Jeff Gore
SUBJECT: **Budget Amendment- Supplemental Appropriations for Cleanup Entries**
DATE: May 28, 2026

SUMMARY:

The purpose of this memorandum is to request approval of a budget amendment in the amount of \$1,008,062.50 to provide supplemental appropriations necessary to complete year-end cleanup entries for the Town of Bowling Green.

During the ongoing review of the Town's financial records, certain accounts were identified that require adjustment to properly align expenditures and revenues with generally accepted accounting principles (GAAP) and to ensure accurate financial reporting. These cleanup entries primarily reflect sewer infrastructure repair costs and increased expenditures for financial advisory services related to debt analysis for various utility projects.

The proposed supplemental appropriations will allow staff to record these adjustments appropriately within the affected funds and departments, ensuring that account balances accurately reflect actual financial activity. The amendments here are supported by available fund balances. Approval of this budget amendment will allow the Town to maintain accurate financial records and will support the completion of audits and other financial reporting requirements.

ALTERNATIVES:

Not applicable.

RECOMMENDATION:

Staff respectfully recommend approval of the attached budget amendment as presented.



Town of Bowling Green, Virginia

Budget Amendment - Supplemental Appropriations

(Code of Virginia §15.2-2507)

Fiscal Year: 2025-2026

Budget Amendment No.: 2

Date Presented to Council: 5/28/2026

Purpose

To approve supplemental appropriations of \$1,008,062.50 as authorized under **§15.2-2507 of the Code of Virginia** to record cleanup entries necessary for accurate financial reporting and compliance with generally accepted accounting principles (GAAP).

Background

As part of the Town's ongoing financial review and year-end close process, certain accounts require adjustment to properly reflect revenues and expenditures. These cleanup entries address sewer infrastructure repair costs and increased expenditures for financial advisory services related to debt analysis for various utility projects.

Budget Amendment Detail

Fund	Department	Account	Description	Increase	Decrease
520	500300	3334	Maintenance - Mains	962,062.50	
520	041050	0002	Use of Fund Balance		962,062.50

Note: To cover cost of major sewer infrastructure repairs

100	012410	3151	Professional Services – Financial Advisors	46,000.00	
100	041050	0002	Use of Fund Balance		46,000.00

Note: To cover cost of financial advisors



Source of Funding

Pursuant to §15.2-2507, the supplemental appropriations are funded by:

- Available Fund Balance of \$1,008,062.50 (General - \$46,000.00 and Sewer - \$962,062.50)

Fiscal Impact

This amendment is fully supported by available fund balance and does not adversely affect the Town's overall financial position. The amendment is administrative in nature and intended to ensure accurate financial reporting.

Recommendation

Staff recommends that the Town Council approve the supplemental appropriations as presented.