



**TOWN OF BOWLING GREEN
TOWN COUNCIL SPECIAL MEETING**

A G E N D A

**Thursday, June 24, 2021
6:00 PM**

CALL TO ORDER AND QUORUM ESTABLISHED:

PUBLIC HEARINGS:

- [1.](#) FY2021-2022 Tax and Utility Rates

PUBLIC COMMENTS:

NEW BUSINESS:

- [2.](#) Adoption of FY 2021-2022 Proposed Budget
- [3.](#) Adoption of Ordinance O-2021-002 Real & Personal Property Tax, Machinery & Tools, Route 301 Tax District, Vehicle License, Solid Waste & Water/Sewer Rates

ADJOURNMENT



**TOWN OF BOWLING GREEN
TOWN COUNCIL MEETING
AGENDA ITEM REPORT**

AGENDA ITEM: FY2021-2022 Tax and Utility Rates
ITEM TYPE: Public Hearing Duly Advertised
PURPOSE OF ITEM: Discussion Only
PRESENTER: Allyson Finchum, townmanager@townofbowlinggreen.com
PHONE: (804) 633-6212

BACKGROUND / SUMMARY:

The budget was prepared with the following assumptions:

- Equalized tax rates will be adopted.
- Utility Rates will remain steady.

ATTACHMENTS:

Public Hearing Notice

Ordinance O-2021-2022

REQUESTED ACTION:

Public Hearing and Town Council Review



Town of Bowling Green, Virginia Notice of Public Hearing

A public hearing will be held by Town Council on Thursday, June 24, 2021, beginning at 7:00 PM in the Bowling Green Town Hall, 117 Butler Street, Bowling Green, Virginia, to receive comments on Ordinance Number O-2021-002 pertaining to real & personal property tax, machinery & tools, Route 301 tax district, vehicle license, solid waste & water/sewer rates.

Tax Rates

- Real Estate \$0.11/\$100 (\$.02/\$100 decrease)
- Personal Property \$0.72/\$100 (no change)
- Mobile Homes \$0.10/\$100 (no change)
- Machinery/Tools \$0.72/\$100 (no change)
- Route 301 Tax District \$0.85/\$100 (\$.07/\$100 decrease)
- Vehicle License Tax \$30 for cars and light trucks (no change)
- Vehicle License Tax \$25 for motorcycles (no change)

Solid Waste Collection Bi-Monthly Rate Schedule

- Residential Rates: \$31.00 (4% decrease from \$32.56)
- Commercial Rates: \$36.96 bimonthly/per cubic yard (44% increase from \$25.72)

Proposed Bi-Monthly Water & Sewer Rates								
RESIDENTIAL			COMMERCIAL			COMMERCIAL		
In-Town			In-Town			Out-of-Town		
Gallons	Water	Sewer	Gallons	Water	Sewer	Gallons	Water	Sewer
0-5,000	\$40.12	\$86.53	0-5,000	\$40.12	\$93.48	0-5,000	\$80.23	\$112.38
5,001-10,000	\$2.04	\$4.39	5,001-10,000	\$2.24	\$5.21	5,001-10,000	\$4.48	\$6.26
10,001-20,000	\$2.15	\$4.62	10,001-20,000	\$2.31	\$5.40	10,001-20,000	\$4.63	\$6.49
20,010-30,000	\$2.24	\$4.82	20,001-30,000	\$2.40	\$5.58	20,001-30,000	\$4.79	\$6.71
30,001 & Up	\$2.31	\$5.00	30,001-40,000	\$2.51	\$5.83	30,001-40,000	\$4.99	\$7.01
Out-of-Town			40,001-50,000	\$2.57	\$6.02	40,001-50,000	\$5.19	\$7.23
Gallons	Water	Sewer	50,001-100,000	\$2.67	\$6.24	50,001-100,000	\$5.32	\$7.50
0-5,000	\$80.23	\$97.80	100,001 & Up	\$2.75	\$6.39	100,001 & Up	\$5.49	\$7.68
5,001-10,000	\$4.08	\$4.96						
10,001-20,000	\$4.28	\$5.22						
20,010-30,000	\$4.48	\$5.45						
30,001 & Up	\$4.63	\$5.65						

All interested persons are encouraged to attend the meeting and provide comments. If special accommodations are needed to participate, please contact the Town Manager in advance of the meeting. A Complete copy of Ordinance Number O-2021-002 is available for public inspection weekdays from 9:00 AM until 5:00 PM at the Bowling Green Town Hall, 117 Butler Street, Bowling Green, Virginia, 22427.



**TOWN OF BOWLING GREEN
TOWN COUNCIL MEETING
AGENDA ITEM REPORT**

AGENDA ITEM: Adoption of FY 2021-2022 Proposed Budget

ITEM TYPE: New Business

PURPOSE OF ITEM: Decision – By Motion

PRESENTER: Allyson Finchum, townmanager@townofbowlinggreen.com

PHONE: (804) 633-6212

BACKGROUND / SUMMARY:

Public Hearing held June 03, 2021 to discuss Proposed Budget

ATTACHMENTS:

Proposed FY 2021- 2022 Budget Summary

Proposed FY 2021-2022 Line Item Budget

FY 2021-2022 Resolution

REQUESTED ACTION:

Adopt Resolution of Budget

TAX AND UTILITY RATES FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022

ORDINANCE NUMBER O-2021-002 to set Tax and utility rates for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

BE IT ORDAINED by the Bowling Green Town Council, at its regular monthly meeting on the 24th day of June 2021 that the Bowling Green Town Council sets the tax and utility rates as follows:

Tax Rates

Real Estate	\$0.11/\$100
Personal Property	\$0.72/\$100
Mobile Homes	\$0.10/\$100
Machinery/Tools	\$0.72/\$100
Route 301 Tax District	\$0.85/\$100
Vehicle License Tax	\$30 for cars and light trucks
Vehicle License Tax	\$25 for motorcycles

Bi-Monthly Water & Sewer Rates								
RESIDENTIAL			COMMERCIAL			COMMERCIAL		
In-Town			In-Town			Out-of-Town		
Gallons	Water	Sewer	Gallons	Water	Sewer	Gallons	Water	Sewer
0-5,000	\$40.12	\$86.53	0-5,000	\$40.12	\$93.48	0-5,000	\$80.23	\$112.38
5,001-10,000	\$2.04	\$4.39	5,001-10,000	\$2.24	\$5.21	5,001-10,000	\$4.48	\$6.26
10,001-20,000	\$2.15	\$4.62	10,001-20,000	\$2.31	\$5.40	10,001-20,000	\$4.63	\$6.49
20,010-30,000	\$2.24	\$4.82	20,001-30,000	\$2.40	\$5.58	20,001-30,000	\$4.79	\$6.71
30,001 & Up	\$2.31	\$5.00	30,001-40,000	\$2.51	\$5.83	30,001-40,000	\$4.99	\$7.01
Out-of-Town			40,001-50,000	\$2.57	\$6.02	40,001-50,000	\$5.19	\$7.23
Gallons	Water	Sewer	50,001-100,000	\$2.67	\$6.24	50,001-100,000	\$5.32	\$7.50
0-5,000	\$80.23	\$97.80	100,001 & Up	\$2.75	\$6.39	100,001 & Up	\$5.49	\$7.68
5,001-10,000	\$4.08	\$4.96						
10,001-20,000	\$4.28	\$5.22						
20,010-30,000	\$4.48	\$5.45						
30,001 & Up	\$4.63	\$5.65						

Solid Waste Collection Bi-Monthly Rate Schedule

Residential Rates: \$31.00

Commercial Rates: \$36.96 bimonthly/per cubic yard

		FY 19 Actual	FY 20 Actual	FY 21 Appropriated	4/1/2021 Proposed	Increase/ decrease
FUND #100 GENERAL FUND						
11010 REAL ESTATE						
011010-00	Current Year Taxes	\$142,905	\$138,886	\$140,000	\$140,000	
011010-00	Delinquent Taxes	\$645	\$239	\$1,500	\$500	-66.7%
--Total Department--		\$143,550	\$139,125	\$141,500		
11011 RT 301 SPECIAL TAX						
011011-00	Current Year Taxes	\$6,040	\$0	\$34,269	\$34,269	
011011-00	Delinquent Taxes	\$0	\$0	\$0	\$0	
--Total Department--		\$6,040	\$0	\$34,269		
11020 PUBLIC SERVICE						
011020-00	Current Year	\$3,381	\$3,295	\$4,000	\$3,500	-12.5%
--Total Department--		\$3,381	\$3,295	\$4,000		
11030 PERSONAL PROPERTY						
011030-00	Current Year Taxes	\$52,679	\$45,659	\$52,000	\$45,000	-13.5%
011030-00	Delinquent Taxes	\$4,698	\$476	\$500	\$500	
--Total Department--		\$57,377	\$46,135	\$52,500		
11060 PENALTY & INTEREST						
011060-00	Penalty	\$6,568	\$2,634	\$2,500	\$2,000	
011060-00	Interest	\$7,979	\$3,532	\$3,500	\$3,000	
--Total Department--		\$14,547	\$6,166	\$6,000		
15100 REVENUE FROM USE OF MONEY						
015100-00	Interest Earned	\$0	\$6,535	\$5,000	\$5,000	
--Total Department--		\$0	\$6,535	\$5,000		

16099 REFUSE COLLECTION

016099-00	Trash Revenue	\$83,221	\$88,141	\$89,301	\$85,729	-4.0%
--Total Department--		\$83,221	\$88,141	\$89,301		

120101 SALES TAX

120101-00	Sales Tax	\$21,937	\$39,573	\$32,000	\$40,000	25.0%
--Total Department--		\$21,937	\$39,573	\$32,000		

120201 COMSUMER UTILITY TAX

120201-00	Consumer Utility Tax	\$33,624	\$29,463	\$30,000	\$30,000	
--Total Department--		\$33,624	\$29,463	\$30,000		

120301 BUSINESS LICENSE

120301-00	Business License	\$79,066	\$79,632	\$68,000	\$68,000	
--Total Department--		\$79,066	\$79,632	\$68,000		

120501 VEHICLE LICENSE & REGISTRATION FEES

120501-00	Vehicle License Fees	\$176	\$162	\$0		
120501-00	Vehicle Registration	\$26,891	\$20,635	\$27,000	\$20,000	-25.9%
--Total Department--		\$27,067	\$20,797	\$27,000		

120601 BANK STOCK TAX

120601-00	Bank Stock Tax	\$174,167	\$300,487	\$250,000	\$250,000	
--Total Department--		\$174,167	\$300,487	\$250,000		

121001 TRANSIENT OCCUPANCY TAX

121001-00	Transient Occupancy Tax	\$3,611	\$3,827	\$4,500	\$2,000	-55.6%
--Total Department--		\$3,611	\$3,827	\$4,500		

121101 MEALS TAX

FY21-22 REVENUES

121101-00	Meals Tax	\$229,395	\$228,099	\$200,000	\$235,000	17.5%
--Total Department--		\$229,395	\$228,099	\$200,000		

130306 PERMITS, FEES AND LICENSES

130306-00	Zoning Permits/Fees	\$2,875	\$3,100	\$2,600	\$3,000	15.4%
130306-00	Home Occupation Permit	\$430	\$310	\$400	\$200	-50.0%
--Total Department--		\$3,305	\$3,410	\$3,000		

140101 FINES AND FORFEITURE

140101-00	Police/Court Fines	\$41,454	\$33,672	\$40,000	\$19,500	-51.3%
140101-00	Returned Check Fee	\$75	\$225	\$100	\$0	-100.0%
140101-00	E Summons Fees	\$2,670	\$2,156	\$3,000	\$1,300	-56.7%
140120-00	Police Dept Donation			\$500		
--Total Department--		\$44,199	\$36,053	\$43,600		

150201 RENTALS

150201-00	Cable Property Rental	\$5,840	\$6,073	\$5,850	\$6,300	7.7%
150201-00	Town Hall Rentals	\$20,000	\$9,800	\$20,000	\$5,000	-75.0%
150201-00	Town Hall Deposit Forfeitures	\$350	\$775	\$150	\$0	
150201-00	Town Hall Activity Fees	\$970	\$0	\$0	\$0	
--Total Department--		\$27,160	\$16,648	\$26,000		

189000 OTHER MISCELLANEOUS REVENUE

189000-00	Sale Of Surplus Equipment	\$3,191	\$50	\$1,000	\$0	
189000-09	Miscellaneous	\$0	\$2,954	\$1,100	\$0	
--Total Department--		\$3,191	\$3,004	\$2,100		

220109 VA POLICE FUNDING

220109-00	VA 599 Police Funding	\$24,520	\$25,476	\$24,500	\$24,500	
--Total Department--		\$24,520	\$25,476	\$24,500		

220110 PPTRA STATE REIMBURSEMENT

220110-00	PPTRA Reimbursement	\$21,908	\$21,908	\$21,900	\$21,900	
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--Total Department-- **\$21,908** **\$21,908** **\$21,900**

220111 COMMUNICATIONS TAX

220111-00	Communications Tax	\$35,057	\$33,777	\$38,000	\$31,500	-17.1%
220111-00	Cares Act Funds			\$209,390	\$0	-100.0%
--Total Department--		\$35,057	\$33,777	\$247,390		

240407 GRANTS

240407-00	Litter Grant	\$1,034	\$814	\$1,034	\$800	-22.6%
240407-01	USDA GF Grants	\$0	\$15,000	\$0	\$0	
--Total Department--		\$1,034	\$15,814	\$1,034		

240412 VA FIRE PROGRAM

240412-00	Virginia Fire Program	\$10,000	\$10,000	\$15,000	\$15,000	
--Total Department--		\$10,000	\$10,000	\$15,000		

410501 GENERAL FUND RESERVES

410501-00	Use Of Fund Balance	\$0	\$95,584	\$216,775	\$0	
410501-00	Insurance Recoveries	\$10,115	\$0	\$0	\$0	
410501-05	Transfer From Water Fund	\$0	\$0	\$0	\$253,986	
410501-05	Transfer From Sewer Fund	\$0	\$0	\$0	\$161,270	
--Total Department--		\$10,115	\$95,584	\$216,775		

500200 RESERVE FOR CONTINGENCIES

999999-00	Miscellaneous	\$3,165	\$0	\$0	\$0	
--Total Department--		\$3,165	\$0	\$0		

FUND #100 TOTAL **\$1,060,637** **\$1,252,949** **\$1,545,369** **\$1,508,754** -2.4%

FUND #300 CIP

15000 REVENUE FR

015000-00	USDA Loan Proceeds	\$2,005,908	\$1,853,432	\$0	\$0
015000-00	USDA Grant	\$50,000	\$0	\$0	\$0
015000-00	Use of Fund Balance	\$0	\$0	\$0	\$0
--Total Department--		\$2,055,908	\$1,853,432	\$0	

15010 REVENUE FR

015010-05	Trsf To Cip Fund From W/S	\$0	\$0	\$0	
--Total Department--		\$0	\$0	\$0	

410501 REVENUE FR

410501-01	Trsf Fr Gen Fund To Cip	\$60,000	\$0	\$0	
--Total Department--		\$60,000	\$0	\$0	

FUND #300 TOTAL \$2,115,908 \$0 \$0

FUND #320 ECONOMIC DEVELOPMENT AUTHORITY

018990-00	Use of Fund Balance	\$21,405	\$21,045	\$0	\$10,000
	Trsf Fr Gen Fund To Eco Devlp	\$0	\$0	\$106,510	\$0
--Total Department--		\$21,405	\$21,045	\$106,510	

FUND #320 TOTAL \$21,405 \$21,045 \$106,510 \$10,000

FUND #400 EVENTS AND ACTIVITIES*

19050 EVENT AND ACTIVITIES

019050-00	Harvest Festival	\$28,834	\$26,056	\$0	\$0
019050-00	Wine Festival	\$9,099	\$0	\$7,500	\$0
019050-00	Town Hall Activities	\$5,370	\$4,650	\$5,500	\$0
019050-00	USO Dance	\$1,694	\$808	\$0	\$0
019050-05	Misc. Event/MOG	\$500	\$500	\$0	\$500
--Total Department--		\$45,497	\$32,014	\$13,000	

410501-01 GF TRANSFER IN/USE OF FUND BALANCE

	Use of Fund Balance	\$0	\$0	\$1,000	\$12,950	1195.0%
	General Fund Transfer In	\$52,450	\$5,500	\$5,500	\$0	
--Total Department--		\$52,450	\$5,500	\$6,500		

FUND #400 TOTAL **\$97,947** **\$37,514** **\$19,500** **\$13,450** **-31.0%**

FUND #420 DEBT SERVICE

410501-01	Transfer From General Fund	\$145,030	\$182,000	\$0	\$0
410501-08	RT 301 Special Tax	\$3,450	\$27,315	\$0	\$0
	Use of Fund Balance	\$0	\$6,575	\$0	\$0
--Total Department--		\$148,480	\$215,890	\$0	

FUND #420 TOTAL **\$148,480** **\$215,890** **\$0** **\$0**

FUND #500 WATER

16099 WATER REVENUES

016099-00	Water Sales	\$292,828	\$329,435	\$362,379	\$370,000	2.1%
016099-00	Account Setup Fees	\$1,765	\$1,650	\$2,000	\$2,000	
016099-00	Water Reconnect Fees	\$2,500	\$1,300	\$2,000	\$0	
016099-00	Connections Fees-Water	\$3,850	\$3,800	\$2,250	\$27,000	1100.0%
016099-00	Penalty Fees	\$24,360	(\$3,207)	\$5,000	\$0	
016099-00	Water Availability Fee	\$30,000	\$30,000	\$24,000	\$200,000	733.3%
016099-00	Well Head Protection Grant	\$0	\$0	\$50,000	\$10,000	-80.0%
016099-00	Utility Inspection Fee	\$245	\$350	\$140	\$1,200	757.1%
016099-00	Irrigation System App	\$25	\$125	\$0	\$100	
016099-00	USDA Grant Proceeds	\$30,000	\$30,000	\$2,500,000		
016099-00	Interim Financing Proceeds				\$1,700,000	
--Total Department--		\$385,573	\$393,453	\$2,947,769	\$2,310,300	-21.6%

410501 GF TRANSFER IN/USE OF FUND BALANCE

410501-01	Transfers In	\$110,000	\$32	\$203,986	\$17,135	-91.6%
410501-05	Use of Fund Balance	\$0	\$15,000	\$50,000	\$54,069	8.1%
--Total Department--		\$110,000	\$15,032	\$253,986	\$71,204	-72.0%

FUND #500 TOTAL **\$495,573** **\$408,486** **\$3,201,755** **\$2,381,504** **-25.6%**

FUND #520 SEWER

016099-00	Sewer Sales	\$414,382	\$452,469	\$408,000	\$415,000	1.7%
016099-00	Connection Fees- Sewer	\$1,500	\$3,750	\$2,250	\$27,000	1100.0%
016099-00	Sewer Availability Fee	\$12,000	\$30,000	\$12,000	\$200,000	1566.7%
--Total Department--		\$427,882	\$486,219	\$422,250	\$642,000	52.0%

410501 TRANSFER FROM GENERAL FUND

410501-01	Transfers In	\$120,000	\$123	\$161,270	\$17,135	-89.4%
410501-05	Use of Fund Balance				\$90,120	
--Total Department--		\$120,000	\$123	\$161,270	\$107,255	-33.5%

FUND #520 TOTAL **\$547,882** **\$486,342** **\$583,520** **\$749,255** **28.4%**

	FY 19 Actual	FY 20 Actual	FY 21 Appropriated	4/1/2021 Proposed	%	
12110	COUNCIL AND MANAGER'S OFFICE					
012110-1101	Salaries	\$64,000	\$102,030	\$102,878	\$115,235	12.0%
012110-2100	FICA	\$5,011	\$7,899	\$7,870	\$8,862	12.6%
012110-2210	VRS	\$8,683	\$14,741	\$14,897	\$16,773	12.6%
012110-2300	Health Plan/457 Plan	\$4,738	\$11,591	\$11,607	\$13,689	17.9%
012110-2400	Group Life	\$786	\$1,309	\$1,348	\$1,517	12.6%
012110-2500	Disability Insurance - VML	\$0	\$259	\$298	\$683	129.2%
012110-2600	Mayor Expenses	\$1,168	\$0	\$2,000	\$2,000	
012110-3000	Town Manager Expenses	\$981	\$153	\$2,000	\$2,000	
012110-3100	Contingency	\$5,090	\$5,399	\$20,000	\$20,000	
012110-3140	Contracted Services/Shredding	\$510	\$672	\$500	\$675	35.0%
012110-3150	Professional Services - Legal	\$20,004	\$20,004	\$20,000	\$36,000	80.0%
012110-3152	Web Based Services	\$25,044	\$12,129	\$25,000	\$15,000	-40.0%
012110-3160	Compensation - Council/Commission	\$12,351	\$16,100	\$16,950	\$17,850	5.3%
012110-3600	Advertising	\$6,098	\$4,952	\$4,000	\$7,000	75.0%
012110-5250	Telecommunications	\$1,110	\$1,112	\$1,200	\$1,200	
012110-5300	Town Insurance-General Fund	\$11,419	\$14,464	\$15,000	\$15,000	
012110-5545	Conference Expenses/Training	\$743	\$2,383	\$3,000	\$3,000	
012110-5810	Membership Dues	\$2,292	\$260	\$800	\$500	-37.5%
012110-5830	Covid-19 Expenses		\$473	\$102,880	\$0	-100.0%
012110-5840	Miscellaneous	\$746	\$1,443	\$250	\$500	100.0%
012110-6001	Office/Meeting Supplies & Pr	\$2,862	\$3,123	\$2,500	\$2,500	
012110-6021	Public Relations	\$1,346	\$616	\$1,000	\$1,000	
012110-	FY 21 Employee Compensation Plan	\$0	\$0	\$22,100	\$0	-100.0%
12110-7100	BGMS Project - Grant Pass Through		\$14,701	\$5,000	\$5,000	
ADMIN DEPT	--Total Department--	\$174,982	\$235,812	\$383,078	\$285,984	-25.3%

12410	CLERK/TREASURER					
012410-1101	Salaries/Wages	\$72,225	\$121,987	\$140,522	\$106,928	-23.9%
012410-1200	Part Time	\$39,905	\$12,933	\$0	\$0	
012410-2100	FICA	\$5,537	\$9,225	\$10,750	\$6,672	-37.9%
012410-2210	VRS	\$10,461	\$17,848	\$20,348	\$12,629	-37.9%
012410-2300	Health Plan/457 Plan	\$11,844	\$16,996	\$19,306	\$16,104	-16.6%
012410-2400	Group Life	\$947	\$1,612	\$1,841	\$1,143	-37.9%
012410-2500	Hybrid Disability Insurance	\$220	\$415	\$559	\$218	-61.0%
012410-3120	Audit	\$2,041	\$32,500	\$15,000	\$15,000	
012410-3130	Credit Card Fees	\$489	\$4,289	\$0	\$4,300	
012410-3150	Professional Services - CPA	\$19,000	\$21,666	\$12,000	\$12,000	
012410-3310	Office Equipment	\$11,330	\$13,509	\$6,000	\$6,000	
012410-3320	Computer Licenses/Support	\$16,049	\$18,097	\$18,600	\$18,600	
012410-3600	Late Fees & Penalties	\$877	\$8	\$250	\$250	
012410-5210	Postage	\$2,909	\$2,433	\$5,000	\$5,000	
012410-5230	Telecommunications	\$5,141	\$2,661	\$3,000	\$3,000	
012410-5540	Education/Training	\$804	\$3,066	\$2,000	\$2,000	
012410-5810	Membership Dues	\$750	\$0	\$500	\$500	
012410-5840	Miscellaneous	\$162	\$27	\$0	\$250	
012410-6001	Office Supplies & Printing	\$2,428	\$2,504	\$1,500	\$2,500	66.7%
TREAS DEPT.	--Total Department--	\$203,119	\$281,778	\$257,176	\$213,093	-17.1%

31100	POLICE DEPARTMENT					
031100-1101	Salaries/Wages (Full Time)	\$64,971	\$65,000	\$65,000	\$105,000	61.5%
031100-1150	Part Time	\$16,395	\$17,606	\$19,222	\$12,857	-33.1%
031100-2100	FICA	\$5,197	\$4,978	\$6,443	\$9,016	39.9%
031100-2210	VRS	\$9,407	\$9,407	\$9,415	\$15,204	61.5%
031100-2300	Health Plan/457 Plan	\$5,429	\$5,922	\$19,300	\$16,105	-16.6%
031100-2400	Group Life	\$852	\$852	\$852	\$1,376	61.5%
031100-2720	Building Repairs/Maintenance	\$0	\$50	\$500	\$500	
031100-3310	Vehicle Maintenance	\$1,896	\$2,070	\$1,000	\$3,000	200.0%
031100-3312	Equipment Repair	\$28	\$155	\$0	\$200	
031100-3320	Professional Services	\$3,600	\$600	\$750	\$750	
031100-3500	Printing	\$384	\$0	\$800	\$0	-100.0%
03110-3841	Court Appointed Attorney Fees	\$0	\$316	\$0	\$300	
031100-5110	Electricity	\$1,688	\$1,394	\$1,800	\$1,800	
031100-5230	Telecommunications	\$3,738	\$1,827	\$4,000	\$4,000	
031100-5540	Education/Training	\$96	\$350	\$1,500	\$1,500	
031100-5810	Membership Dues/Subscription	\$728	\$2,063	\$1,500	\$1,500	
031100-6001	Office Supplies & Printing	\$1,552	\$0	\$600	\$1,000	66.7%
031100-6008	Vehicle Fuel/Oil	\$4,523	\$2,982	\$5,000	\$5,000	
031100-6010	Equipment/Supplies	\$2,863	\$4,250	\$5,000	\$5,000	
031100-6011	Uniforms	\$2,135	\$939	\$1,000	\$3,000	200.0%
	Total	\$125,482	\$120,759	\$143,681	\$187,107	30.2%
31200	POLICE DEPT RESTRICTED FUND					
031200-0003	Use of E-Summons Fees	\$1,406	\$0	\$3,000	\$1,000	
	Total	\$1,406	\$0	\$3,000	\$1,000	
POLICE DEPT	--Total Department--		\$120,759	\$146,681	\$188,107	28.2%
32000	DONATIONS					
032000-5640	BG/Volunteer Fire Department	\$1,000	\$1,000	\$1,000	\$1,000	
032000-5642	BG/Volunteer Rescue Squad	\$1,000	\$1,000	\$1,000	\$1,000	
032000-5650	Fire Program Funds	\$10,000	\$10,000	\$10,000	\$15,000	
DONATION	--Total Department--	\$12,000	\$12,000	\$12,000	\$17,000	

043100-1101	Salaries	\$97,216	\$71,582	\$70,622	\$74,000	4.8%
043100-1200	Part-Time Seasonal Salaries	\$8,937	\$13,551	\$15,400	\$0	-100.0%
043100-1201	Salaries/ Wages- Overtime	\$2,481	\$755	\$3,000	\$3,000	
043100-2100	FICA	\$7,602	\$5,467	\$6,811	\$7,100	4.2%
043100-2210	VRS	\$14,299	\$10,180	\$10,226	\$10,651	4.2%
043100-2300	Health Plan/457 Plan	\$16,309	\$11,955	\$12,630	\$12,630	
043100-2400	Group Life	\$1,294	\$921	\$925	\$961	3.9%
043100-2500	Hybrid Disability Insurance	\$405	\$284	\$305	\$316	3.6%
043100-3311	Vehicle Maintenance	\$1,134	\$1,389	\$2,000	\$2,000	
043100-5110	Electricity	\$21,668	\$21,560	\$26,500	\$26,500	
043100-5230	Telecommunications	\$2,505	\$2,032	\$2,000	\$2,000	
043100-5300	Insurance	\$4,200	\$4,200	\$4,200	\$4,200	
043100-5540	Education/Training	\$388	\$183	\$500	\$500	
043100-5840	Miscellaneous	\$439	\$2,157	\$500	\$500	
043100-6001	Office Supplies & Printing	\$607	\$702	\$250	\$250	
043100-6005	Janitorial Supplies	\$98	\$441	\$50	\$50	
043100-6006	Hand Tools	\$1,025	\$204	\$750	\$750	
043100-6007	Repair/ Maintenance Town Buildings	\$11,480	\$13,098	\$8,000	\$14,000	75.0%
043100-6008	Vehicle Fuel/ Oil	\$3,280	\$3,033	\$2,500	\$2,500	
043100-6009	Equipment/ Supplies	\$2,342	\$1,818	\$1,500	\$1,500	
043100-6011	Uniforms/ Safety Equip	\$4,810	\$3,312	\$2,500	\$2,500	
043100-7110	Parking Lot/Street/Sidewalk Maintenance	\$7,308	\$3,972	\$5,000	\$5,000	
043100-7120	Park Maintenance	\$900	\$2,508	\$2,500	\$2,500	
043100-7130	Refuse Collection	\$84,869	\$87,800	\$89,301	\$94,659	6.0%
043100-7140	Litter Grant	\$705	\$985	\$1,500	\$800	-46.7%
043100-7200	Town Hall Expenses	\$31,524	\$25,777	\$30,000	\$30,000	
043100-	Play Ground Upgrades				\$50,000	
PW DEPT	--Total Department--	\$327,825	\$289,055	\$299,470	\$348,867	16.5%
410501	TRANSFERS OUT					
410501-0300	Trsf To CIP Fr General Fund	\$60,000	\$0	\$0	\$0	
410501-0320	Transfer To EDA	\$0	\$0	\$10,000	\$0	-100.0%
410501-0400	Tsfr To Events & Activities	\$52,450	\$5,500	\$6,000	\$0	-100.0%
410501-0420	Transfer To Debt Service	\$145,807	\$182,000	\$0	\$0	
410501-0500	Transfer To Water Fund	\$0	\$32	\$253,986	\$17,135	-93.3%
410501-0520	Transfer To Sewer Fund	\$120,000	\$123	\$161,270	\$17,135	-89.4%
TRANSFER	--Total Department--	\$378,257	\$187,655	\$431,256	\$34,270	-92.1%
	Revenue over Expense				\$234,325	
FUND 100				\$1,673,341	\$1,274,429	-23.8%

FUND 300	CIP					
300100	CAPITAL PROJECTS FUND(GF)					
300100-8100	Emergency W/s Repairs	\$0	\$0	\$0	\$0	
300100-8500	Purchase Vehicle(s) W/ USDA	\$25,000	\$0	\$0	\$0	
300100-8600	General	\$55,297	\$0	\$0	\$0	
300100-8700	Refinancing And USDA Project	\$2,289,488	\$1,594,211	\$0	\$0	
CIP	--Total Department--	\$2,369,785	\$1,594,211	\$0	\$0	
FUND 320	ECONOMIC DEVELOPMENT AUTHORITY					
320100	EDA Programs					
320100-0001	EDA Loans/Grants	\$32,485	\$5,711	\$10,000	\$10,000	
EDA	--Total Department--	\$32,485	\$5,711	\$10,000	\$10,000	
FUND 400	EVENTS & ACTIVITIES					
71200	EVENTS & ACTIVITIES					
071200-1110	Event Coordinator	\$48,700	\$0	\$0	\$0	
071200-1210	Harvest	\$22,950	\$21,996	\$0	\$0	
071200-1220	Wine Festival	\$8,081	\$1,222	\$5,500	\$0	
071200-1230	Music On The Green	\$3,190	\$3,985	\$3,500	\$7,000	100.0%
071200-1240	Clean Sweep	\$218	\$185	\$250	\$250	
071200-1250	Parade/Holiday Events	\$3,898	\$3,120	\$3,000	\$3,000	
071200-1260	USO Dance	\$962	\$659	\$0	\$0	
071200-1310	Town Hall Activities	\$7,910	\$5,180	\$7,500	\$3,000	-60.0%
071200-1310	Marketing	\$400	\$200	\$200	\$200	
EV. & ACT	--Total Department--	\$96,309	\$36,547	\$19,950	\$13,450	-32.6%
	Fund 400 Total	\$96,309	\$36,547	\$19,950	\$13,450	
FUND 420	DEBT SERVICE					
500400	DEBT SERVICE					
500400-0002	Debt Service	\$197,380	\$215,256	\$0	\$0	
DEBT	--Total Department--	\$197,380	\$215,256	\$0	\$0	

Fund 500		WATER EXPENDITURES				
500100	WATER OPERATIONS					
500100-1101	Salaries	\$50,935	\$74,931	\$75,567	\$110,150	45.8%
500100-1201	Salaries/Wages-Overtime	\$1,762	\$3,576	\$3,000	\$3,000	
500100-2100	FICA	\$4,010	\$5,850	\$6,011	\$8,427	40.2%
500100-2210	VRS	\$7,244	\$10,860	\$10,942	\$15,950	45.8%
500100-2300	Health Plan/457 Plan	\$8,563	\$13,549	\$15,485	\$18,923	22.2%
500100-2400	Group Life	\$656	\$983	\$990	\$1,443	45.8%
500100-2500	Hybrid Disability Insurance	\$206	\$208	\$569	\$573	0.7%
500100-3140	Engineering/Prof. Services	\$15,000	\$15,000	\$31,000	\$0	-100.0%
500100-3311	Vehicle Maintenance	\$816	\$1,670	\$2,000	\$2,000	
500100-3320	Computer Licenses/Support	\$3,280	\$1,748	\$2,000	\$2,000	
500100-5110	Electricity	\$20,113	\$19,192	\$15,000	\$20,000	33.3%
500100-5210	Mailing Costs	\$2,064	\$585	\$4,000	\$1,000	-75.0%
500100-5230	Telecommunications	\$4,451	\$4,025	\$2,626	\$3,000	14.2%
500100-5300	Town Insurance-Water	\$4,200	\$4,200	\$4,200	\$4,200	
500100-5540	Education/Training/Licenses	\$2,363	\$1,277	\$3,500	\$3,500	
500100-5810	Fees And Dues	\$3,171	\$3,181	\$4,000	\$4,000	
500100-5820	Licenses and Permits		\$1,200	\$1,200	\$1,200	
500100-5840	Miscellaneous	\$178	\$2,032	\$500	\$500	
500100-5899	Miss Utility Costs	\$539	\$525	\$300	\$500	66.7%
500100-6001	Office Supplies/Equipment	\$592	\$731	\$2,666	\$2,500	-6.2%
500100-6005	Janitorial Supplies	\$594	\$218	\$1,340	\$1,500	11.9%
500100-6006	Hand Tools	\$784	\$74	\$2,000	\$2,000	
500100-6007	Repair/Maintenance	\$163,833	\$154,703	\$125,000	\$125,000	
500100-6008	Vehicle Fuel/Oil	\$3,302	\$3,080	\$2,333	\$2,333	
500100-6009	Equipment/Supplies	\$3,295	\$681	\$3,500	\$3,500	
500100-6011	Uniforms/Safety Equip	\$4,177	\$2,379	\$3,333	\$3,333	
500100-6021	Testing Supplies/Chemicals	\$1,797	\$754	\$3,000	\$3,000	
500100-6022	Water Testing	\$890	\$4,710	\$15,000	\$15,000	
500100-6050	Meter Purchases	\$58,920	\$5,641	\$10,000	\$5,000	-50.0%
500100-6060	Well Head Protection Grant	\$0	\$0	\$50,000	\$10,000	-80.0%
500100-8500	2018 Loan Payments	\$0	\$0	\$53,986	\$53,986	
	Expenses Net of Transfer			\$455,048	\$427,518	-6.0%
500100-9100	Repayment of GF Trans FY21				\$253,986	
	--Total Department--	\$367,735	\$337,563	\$455,048	\$681,504	49.8%
500500	WATER CIP					
	Engineering	\$0	\$0	\$200,000	\$200,000	
500500-3500	2019 USDA System Upgrade	\$0	\$0	\$2,500,000	\$1,500,000	
	--Total Department--	\$0	\$0	\$2,700,000	\$1,700,000	
WATER	Total Fund 500	\$367,735	\$337,563	\$3,155,048	\$2,381,504	-24.5%

Fund 520	SEWER FUND					
520100	SEWER OPERATIONS					
520100-1101	Salaries	\$113,867	\$150,639	\$150,639	\$141,596	-6.0%
520100-1201	Overtime	\$2,497	\$3,423	\$3,423	\$3,423	
520100-2100	FICA	\$8,862	\$1,175	\$11,745	\$10,382	-11.6%
520100-2210	VRS	\$16,127	\$21,291	\$21,291	\$20,503	-3.7%
520100-2300	Health Insurance/457 Plan	\$20,708	\$26,184	\$26,184	\$25,767	-1.6%
520100-2400	Group Life	\$1,459	\$1,926	\$1,926	\$1,855	-3.7%
520100-2500	Hybrid Disability Insurance	\$588	\$757	\$757	\$765	1.1%
520100-3160	Testing	\$21,020	\$20,515	\$20,000	\$15,000	-25.0%
500100-3180	Sludge Removal	\$11,716	\$13,188	\$10,000	\$15,000	50.0%
500100-3311	Vehicle Maintenance	\$837	\$1,342	\$2,000	\$2,000	
500100-3320	Professional Services	\$6,691	\$6,844	\$3,250	\$4,000	23.1%
500100-5110	Electricity	\$31,070	\$30,038	\$28,000	\$30,000	7.1%
500100-5120	Propane	\$0	\$297	\$1,000	\$2,000	100.0%
500100-5210	Mailing Costs	\$1,423	\$542	\$1,360	\$1,000	-26.5%
500100-5230	Telecommunications	\$4,563	\$3,035	\$3,103	\$3,103	
500100-5300	Insurance	\$4,167	\$3,470	\$3,740	\$4,200	12.3%
500100-5540	Education/Training/License/P	\$4,476	\$3,233	\$4,000	\$4,000	
500100-5613	VPDES Fees/DEQ	\$4,402	\$2,825	\$2,750	\$2,750	
500100-5840	Miscellaneous	\$256	\$0	\$500	\$500	
500100-5899	Miss Utility Costs	\$57	\$0	\$125	\$300	140.0%
500100-6001	Office Supplies	\$694	\$635	\$668	\$600	-10.2%
500100-6004	Lab Supplies/Chemicals	\$5,154	\$8,509	\$12,000	\$6,004	-50.0%
500100-6005	Janitorial Supplies	\$304	\$463	\$2,000	\$2,000	
500100-6006	Small Tools	\$641	\$432	\$2,000	\$2,000	
500100-6007	Repair/ Maintenance	\$179,369	\$107,068	\$89,000	\$69,000	-22.5%
500100-6008	Vehicle Fuel & Oil	\$3,831	\$3,115	\$2,334	\$2,334	
500100-6011	Uniforms/ Safety Equipment	\$6,235	\$7,037	\$2,834	\$2,834	
500100-6030	Plant & Lab Supplies/Chemicals	\$7,522	\$4,262	\$3,500	\$3,500	
500100-8101	Office Equipment/Supplies	\$306	\$107	\$8,334	\$300	-96.4%
500100-8200	2018 Loan Payments	\$0	\$0	\$161,270	\$161,270	
500100-8300	Large Equipment Purchase				\$50,000	
	Expenses Net of Transfer			\$579,733	\$587,985	1.4%
500100-9100	Repayment of GF Transfer				\$161,270	
SEWER DEPT	--Total Department--	\$458,842	\$422,353	\$579,733	\$749,255	29.2%



ORDINANCE NUMBER O-2021-002
REAL & PERSONAL PROPERTY TAX, MACHINERY & TOOLS,
ROUTE 301 TAX DISTRICT, VEHICLE LICENSE, SOLID
WASTE & WATER/SEWER RATES

BE IT ORDAINED by the Bowling Green Town Council, at its regular monthly meeting on the 24th day of June 2021 that the Bowling Green Town Council sets the tax, solid waste, and water/sewer rates as follows:

Tax Rates

- Real Estate \$0.11/\$100
- Personal Property \$0.72/\$100
- Mobile Homes \$0.10/\$100
- Machinery/Tools \$0.72/\$100
- Route 301 Tax District \$0.85/\$100
- Vehicle License Tax \$30 for cars and light trucks
- Vehicle License Tax \$25 for motorcycles

Solid Waste Collection Bi-Monthly Rate Schedule

- Residential Rates: \$31.00
- Commercial Rates: \$36.96 bimonthly/per cubic yard

Proposed Bi-Monthly Water & Sewer Rates								
RESIDENTIAL			COMMERCIAL			COMMERCIAL		
In-Town			In-Town			Out-of-Town		
Gallons	Water	Sewer	Gallons	Water	Sewer	Gallons	Water	Sewer
0-5,000	\$40.12	\$86.53	0-5,000	\$40.12	\$93.48	0-5,000	\$80.23	\$112.38
5,001-10,000	\$2.04	\$4.39	5,001-10,000	\$2.24	\$5.21	5,001-10,000	\$4.48	\$6.26
10,001-20,000	\$2.15	\$4.62	10,001-20,000	\$2.31	\$5.40	10,001-20,000	\$4.63	\$6.49
20,010-30,000	\$2.24	\$4.82	20,001-30,000	\$2.40	\$5.58	20,001-30,000	\$4.79	\$6.71
30,001 & Up	\$2.31	\$5.00	30,001-40,000	\$2.51	\$5.83	30,001-40,000	\$4.99	\$7.01
Out-of-Town			40,001-50,000	\$2.57	\$6.02	40,001-50,000	\$5.19	\$7.23
Gallons	Water	Sewer	50,001-100,000	\$2.67	\$6.24	50,001-100,000	\$5.32	\$7.50
0-5,000	\$80.23	\$97.80	100,001 & Up	\$2.75	\$6.39	100,001 & Up	\$5.49	\$7.68
5,001-10,000	\$4.08	\$4.96						
10,001-20,000	\$4.28	\$5.22						
20,010-30,000	\$4.48	\$5.45						
30,001 & Up	\$4.63	\$5.65						

This Ordinance shall take effect July 1, 2021.



**TOWN OF BOWLING GREEN
TOWN COUNCIL MEETING
AGENDA ITEM REPORT**

AGENDA ITEM: Adoption of Ordinance O-2021-002 Real & Personal Property Tax, Machinery & Tools, Route 301 Tax District, Vehicle License, Solid Waste & Water/Sewer Rates

ITEM TYPE: New Business

PURPOSE OF ITEM: Adoption of Ordinance

PRESENTER: Allyson Finchum, townmanager@townofbowlinggreen.com

PHONE: (804) 633-6212

BACKGROUND / SUMMARY:

Public Hearing to be held on June 24, 2021 to adopt Tax and Utility Rates

ATTACHMENTS:

None

REQUESTED ACTION:

Adoption of Ordinance to establish FY22 Tax and Utility Rates