



**TOWN OF BOWLING GREEN
TOWN COUNCIL MEETING**

A G E N D A

**Tuesday, June 04, 2024
7:00 PM**

CALL TO ORDER AND ESTABLISHMENT OF QUORUM:

CONSENT AGENDA:

- [1.](#) Appointment of the Town Clerk

MEMBER COMMENTS:

PUBLIC COMMENTS: 3 MINUTES PER INDIVIDUAL

STAFF REPORTS & PRESENTATIONS:

2. FY21 Audit Presentation, Andrew Grossnickle, Robinson, Farmer, Cox & Associates
- [3.](#) Town Manager's Report
- [4.](#) Public Works Department May Monthly Report
- [5.](#) Finance Director/Treasurer's Report
- [6.](#) Police Departments Monthly Report May 2024
- [7.](#) Community Development Report

UNFINISHED BUSINESS:

- [8.](#) FY2025 Budget Adoption & Appropriation, India Adams-Jacobs, Town Manager
- [9.](#) Intergovernmental Support Agreement with U.S. Army at Fort Walker, India Adams-Jacobs, Town Manager

NEW BUSINESS:

- [10.](#) Pre-Audit Firm Engagement Approval & Authorization, India Adams-Jacobs, Town Manager and Tina Staples, Finance Director/Treasurer
- [11.](#) Resolution of Support for Grant Application to Virginia Department of Health Planning & Design Fund, J.C. LaRiviere, Director of Community Development & Partnerships, Jeffrey Smith, Intern
- [12.](#) Resolution of Support for Private Acquisition of Real Property owned by the Virginia Department of Transportation, J.C. LaRiviere, Director of Community Development & Partnerships

CLOSED SESSION:

- 13. Pursuant to Virginia Code Section 2.2-3711A(1) to discuss the compensation of town employees, specifically those employees who work directly with the town's water and sewer system; and

RECONVENE IN OPEN SESSION:

ACTION FOLLOWING CLOSED MEETING:

ADJOURNMENT:

TOWN of BOWLING GREEN
RESOLUTION No. _____

Resolution to appoint the Town Clerk

WHEREAS, the Town Clerk has resigned as the Town Clerk for the Town of Bowling Green, Virginia; and

WHEREAS, a Town Clerk must be appointed to facilitate the execution of the business of the Town; and

WHEREAS, Ms. Adams-Jacobs is the current Town Manager, whose appointment as Clerk will ensure town business will continue to be executed without delays.

NOW, THEREFORE, BE IT RESOLVED BY THE BOWLING GREEN TOWN COUNCIL:
that the Mayor and Town Council hereby recognize and appoint India Adams-Jacobs as the Town Clerk for the Town of Bowling Green.

This Resolution was approved this ____ day of _____, 2024, by the Town Council of the Town of Bowling Green, Virginia.

By: _____
Hon. Mark Gaines, Mayor



Town Council Memorandum

TO: The Honorable Mayor and Town Council
FROM: India Adams-Jacobs, Town Manager
COPY: Jeff Gore, Town Attorney; Tina Staples, Finance Director
SUBJECT: Town Manager's Report- May
DATE: June 4, 2024

Finance

- Additional meetings held with RFCA staff Principal
- The Finance Director and I met with the RFCA audit team **on May 13th & 15th** for additional onsite work.
- Secured pre-auditors for FY22-FY24
- Auditors have provided a target completion date of June 4th
- TBG staff is still working with Keystone on module implementation, training, and integration with the County
- Onboarding of Finance Director
- Integration meeting with a new payment system that will integrate with Keystone modules

Intergovernmental

- Received follow-up from Congresswoman Spanberger's office regarding Community Project Funding application with Congresswoman Spanberger's Office
- STAG project was forwarded through the process (WWTP); Park project application was not moved forward.
- Lunch & Learn Series- schedule for June 4th with the VTC representative Laura Messer
- IGSA agreement is finalized and will be forthcoming on June 4th agenda
- Meet with the CCPS Superintendent regarding community engagement efforts and collaboration later in 2024 & 2025.

Infrastructure & Community Development

- Copper & Lead Inventory- staff working on compiling information for this mandatory requirement by October.
- Gross Alpha Action plan- VDH has reviewed the action plan; we are awaiting results that are expected within the next few weeks
- Meeting with USDA project staff at USDA, Bond Counsel, CoBank, and Engineer regarding the next steps
- Harvest Festival planning underway-Coordinator site visit and tour with staff

Organizational Development & Government Performance

- Recruitment for PT Police Officer(s)
- New Admin Asst started Monday, May 20th- Ms. Stewart



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

AGENDA ITEM: Public Works Department Monthly Report for
May 2024

DATE: May 24, 2024

PREPARED BY: Shawn Fortune, Public Works Foreman

MONTHLY REPORT / PROJECT UPDATE:

- Water Main Breaks for May 2024
 1. Water main repair on Elm St. contractor had to replace the service line from the main to the meter at 17200 Elm St.
- Monthly grass cutting has continued.
- The new grinder pump was installed at 301 Pump Station.
- Radiological sample result for wells 4&5 should be back by the end of May 2024.
- Bac T samples were collected for May 2024... they passed requirements.
- All the HVAC units have been serviced at all of the Town's buildings.
- May wells sheets will be emailed to the Virginia Dept. of Health on the last day of the month.
- The grinder pumps at Maury Heights Pump Station had to be pulled out because they were clogged with wipes on May 10, 2024.
- All of the generators were serviced by Carter Machinery on May 7, 2024.

ATTACHMENTS:

HEADS UP ITEMS:

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Town Council Memorandum

TO: The Honorable Mayor and Town Council
FROM: Tina M Staples, MGT, Finance Director/Treasurer
COPY: India Adams-Jacobs, Town Manager
SUBJECT: Treasurer's Report for May, 2024
DATE: June 4, 2024

SUMMARY:

During the month of May, the finance department worked on the following items:

- Providing/producing any remaining documents needed for the FY2021 audit. Met with auditors on-site for two days to close out any additional testing required.
- Communicated with Moody's regarding the Town's credit rating.
- Met with Davenport and the Town Manager to discuss future financial planning for projects.
- Worked on Keystone training with Town and County staff.
- Currently working on preparing the 941 filings from July, 2021 through March, 2024 to submit to the IRS.
- Currently working with the Commonwealth of Virginia on preparing and filing the quarterly/annual reconciliations as well as the Virginia Employment Commission reporting requirements for the time period of July, 2021 through March, 2024.
- Tracking unaccounted revenues/expenditures and updating them in the Keystone system.
- Reviewing with staff the Virginia State Code requirements with regards to billing/collections for both utilities and tax payments.
- Ran payroll(s)
- Building new accounts payables process to provide a separation of duties and to ensure that transactions are approved and accurate.
- Assisting with the budget import in Keystone and working on troubleshooting any errors that occurred.

BACKGROUND:

I'm very pleased with the progress we've made in the finance department in such a short time period. Thank you for your ongoing cooperation and support. For any questions, please contact me at tstaples@townofbowlinggreen.com or (540) 656-9120.

ALTERNATIVES:

Not applicable.

FISCAL IMPACT:

Not applicable.

RECOMMENDATION:

Not applicable.



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report Report
FY2024 TO-DATE

| Account Number | Account Description | Original | Revised | Actuals | Remaining | % Remaining | T Y P E |
|------------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------|------------------|
| 100-011010-0001-0000-000 | CURRENT YEAR TAXES | 140,000.00 | 140,000.00 | 148,348.89 | -8,348.89 | -5.96 | R |
| 100-011010-0002-0000-000 | DELINQUENT TAXES | 500.00 | 500.00 | 921.22 | -421.22 | -84.24 | R |
| Real Estate | | 140,500.00 | 140,500.00 | 149,270.11 | -8,770.11 | -6.24 | |
| 100-011011-0001-0000-000 | CURRENT YEAR TAXES | 30,000.00 | 30,000.00 | 28,948.88 | 1,051.12 | 3.50 | R |
| Rt 301 Special Tax | | 30,000.00 | 30,000.00 | 28,948.88 | 1,051.12 | 3.50 | |
| 100-011020-0001-0000-000 | CURRENT YEAR | 3,200.00 | 3,200.00 | 2,001.05 | 1,198.95 | 37.47 | R |
| Public Service | | 3,200.00 | 3,200.00 | 2,001.05 | 1,198.95 | 37.47 | |
| 100-011030-0001-0000-000 | CURRENT YEAR TAXES | 40,000.00 | 40,000.00 | 71,748.43 | -31,748.43 | -79.37 | R |
| 100-011030-0002-0000-000 | DELINQUENT TAXES | 500.00 | 500.00 | 2,163.12 | -1,663.12 | -332.62 | R |
| Personal Property | | 40,500.00 | 40,500.00 | 73,911.55 | -33,411.55 | -82.50 | |
| 100-011060-0001-0000-000 | PENALTY | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 100.00 | R |
| 100-011060-0002-0000-000 | INTEREST | 1,600.00 | 1,600.00 | 0.00 | 1,600.00 | 100.00 | R |
| Penalty & Interest | | 3,600.00 | 3,600.00 | 0.00 | 3,600.00 | 100.00 | |
| 100-016099-0003-0000-000 | TRASH REVENUE | 93,500.00 | 93,500.00 | 102,564.02 | -9,064.02 | -9.69 | R |
| Refuse/Water/Sewer Revenues | | 93,500.00 | 93,500.00 | 102,564.02 | -9,064.02 | -9.69 | |
| 100-120101-0001-0000-000 | SALES TAX | 35,000.00 | 35,000.00 | 52,076.53 | -17,076.53 | -48.79 | R |



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2023 - thru - 06/30/2024

| Account Number | Account Description | Original | Revised | Actuals | Remaining | % Remaining | T Y P E |
|--------------------------|--|------------|------------|------------|-------------|-------------|------------------|
| | Sales Tax | 35,000.00 | 35,000.00 | 52,076.53 | -17,076.53 | -48.79 | |
| 100-120201-0001-0000-000 | CONSUMER UTILITY TAX | 30,000.00 | 30,000.00 | 31,791.85 | -1,791.85 | -5.97 | R |
| | Consumer Utility Tax | 30,000.00 | 30,000.00 | 31,791.85 | -1,791.85 | -5.97 | |
| 100-120301-0001-0000-000 | BUSINESS LICENSE | 95,000.00 | 95,000.00 | 75,906.51 | 19,093.49 | 20.10 | R |
| | Business License | 95,000.00 | 95,000.00 | 75,906.51 | 19,093.49 | 20.10 | |
| 100-120501-0001-0000-000 | VEHICLE LICENSE FEES | 0.00 | 0.00 | 144.00 | -144.00 | 0.00 | R |
| 100-120501-0005-0000-000 | VEHICLE REGISTRATION FEES (PP BILL) | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 100.00 | R |
| | Vehicle License & Registration Fees | 15,000.00 | 15,000.00 | 144.00 | 14,856.00 | 99.04 | |
| 100-120601-0001-0000-000 | BANK STOCK TAX | 250,000.00 | 250,000.00 | 0.00 | 250,000.00 | 100.00 | R |
| | Bank Stock Tax | 250,000.00 | 250,000.00 | 0.00 | 250,000.00 | 100.00 | |
| 100-121001-0001-0000-000 | TRANSIENT OCCUPANCY TAX | 3,000.00 | 3,000.00 | 1,681.33 | 1,318.67 | 43.96 | R |
| | Transient Occupancy Tax | 3,000.00 | 3,000.00 | 1,681.33 | 1,318.67 | 43.96 | |
| 100-121101-0001-0000-000 | MEALS TAX | 250,000.00 | 250,000.00 | 387,078.74 | -137,078.74 | -54.83 | R |
| | Meals Tax | 250,000.00 | 250,000.00 | 387,078.74 | -137,078.74 | -54.83 | |



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2023 - thru - 06/30/2024

| Account Number | Account Description | Original | Revised | Actuals | Remaining | % Remaining | T Y P E |
|------------------------------------|-----------------------------------|------------------|------------------|------------------|-------------------|---------------|------------------|
| 100-130306-0001-0000-000 | ZONING PERMITS/FEES | 1,000.00 | 1,000.00 | 2,555.00 | -1,555.00 | -155.50 | R |
| 100-130306-0002-0000-000 | HOME OCCUPATION PERMITS | 700.00 | 700.00 | 90.00 | 610.00 | 87.14 | R |
| Permits, Fees And Licenses | | 1,700.00 | 1,700.00 | 2,645.00 | -945.00 | -55.59 | |
| 100-140101-0001-0000-000 | POLICE/COURT FINES | 20,000.00 | 20,000.00 | 15,396.85 | 4,603.15 | 23.02 | R |
| 100-140101-0002-0000-000 | RETURNED CHECK FEE | 100.00 | 100.00 | 75.00 | 25.00 | 25.00 | R |
| 100-140101-0003-0000-000 | E SUMMONS FEES **RESTRICTED USE** | 1,300.00 | 1,300.00 | 1,095.00 | 205.00 | 15.77 | R |
| Fines And Forfeiture | | 21,400.00 | 21,400.00 | 16,566.85 | 4,833.15 | 22.58 | |
| 100-150201-0001-0000-000 | CABLE PROPERTY RENTAL | 6,000.00 | 6,000.00 | 7,105.13 | -1,105.13 | -18.42 | R |
| 100-150201-0002-0000-000 | TOWN HALL RENTALS | 12,000.00 | 12,000.00 | 20,875.00 | -8,875.00 | -73.96 | R |
| 100-150201-0005-0000-000 | TOWN HALL ACTIVITY FEES | 500.00 | 500.00 | 758.00 | -258.00 | -51.60 | R |
| Rentals | | 18,500.00 | 18,500.00 | 28,738.13 | -10,238.13 | -55.34 | |
| 100-189000-0900-0000-000 | MISCELLANEOUS | 0.00 | 0.00 | 3,100.00 | -3,100.00 | 0.00 | R |
| Other Miscellaneous Revenue | | 0.00 | 0.00 | 3,100.00 | -3,100.00 | 0.00 | |
| 100-220109-0001-0000-000 | VA 599 POLICE FUNDING | 24,500.00 | 24,500.00 | 7,365.00 | 17,135.00 | 69.94 | R |
| VA Police Funding | | 24,500.00 | 24,500.00 | 7,365.00 | 17,135.00 | 69.94 | |
| 100-220110-0001-0000-000 | PPTRA REIMBURSEMENT-STATE | 21,900.00 | 21,900.00 | 21,907.50 | -7.50 | -0.03 | R |



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2023 - thru - 06/30/2024

| Account Number | Account Description | Original | Revised | Actuals | Remaining | % Remaining | TYPE |
|----------------------------------|------------------------|--------------|--------------|--------------|------------|-------------|------|
| PPTRA State Reimbursement | | 21,900.00 | 21,900.00 | 21,907.50 | -7.50 | -0.03 | |
| 100-220111-0001-0000-000 | COMMUNICATIONS TAX | 31,500.00 | 31,500.00 | 22,412.16 | 9,087.84 | 28.85 | R |
| Communications Tax | | 31,500.00 | 31,500.00 | 22,412.16 | 9,087.84 | 28.85 | |
| 100-240407-0001-0000-000 | LITTER GRANT | 1,595.00 | 1,595.00 | 5,585.00 | -3,990.00 | -250.16 | R |
| ARPA Grant FUNDS | | 1,595.00 | 1,595.00 | 5,585.00 | -3,990.00 | -250.16 | |
| 100-240412-0001-0000-000 | VIRGINIA FIRE PROGRAMS | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 100.00 | R |
| VA Fire Program | | 15,000.00 | 15,000.00 | 0.00 | 15,000.00 | 100.00 | |
| 100-999999-0001-0000-000 | MISCELLANEOUS | 4,000.00 | 4,000.00 | 0.00 | 4,000.00 | 100.00 | R |
| MISCELLANEOUS | | 4,000.00 | 4,000.00 | 0.00 | 4,000.00 | 100.00 | |
| General Fund | | 1,129,395.00 | 1,129,395.00 | 1,013,694.21 | 115,700.79 | 10.24 | |
| 400-019050-0100-0000-000 | HARVEST FESTIVAL | 15,000.00 | 15,000.00 | 21,204.03 | -6,204.03 | -41.36 | R |
| 400-019050-0300-0000-000 | TOWN HALL ACTIVITIES | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 | R |
| 400-019050-0500-0000-000 | MISC EVENTS | 0.00 | 0.00 | 250.00 | -250.00 | 0.00 | R |
| Events And Activities | | 16,000.00 | 16,000.00 | 21,454.03 | -5,454.03 | -34.09 | |



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2023 - thru - 06/30/2024

| Account Number | Account Description | Original | Revised | Actuals | Remaining | % Remaining | T Y P E |
|------------------------------------|-----------------------------------|--------------|--------------|--------------|------------|-------------|------------------|
| Events / Activities | | 16,000.00 | 16,000.00 | 21,454.03 | -5,454.03 | -34.09 | |
| 500-016099-0001-0000-000 | WATER SALES | 460,000.00 | 460,000.00 | 509,032.26 | -49,032.26 | -10.66 | R |
| 500-016099-0003-0000-000 | ACCOUNT SETUP FEES | 1,000.00 | 1,000.00 | 855.00 | 145.00 | 14.50 | R |
| 500-016099-0004-0000-000 | WATER RECONNECT FEES | 500.00 | 500.00 | 21,025.00 | -20,525.00 | -4,105.00 | R |
| 500-016099-0005-0000-000 | CONNECTIONS FEES-WATER | 1,000.00 | 1,000.00 | 3,000.00 | -2,000.00 | -200.00 | R |
| 500-016099-0006-0000-000 | PENALTY FEES | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 100.00 | R |
| 500-016099-0010-0000-000 | WATER AVAILABILITY FEES | 12,000.00 | 12,000.00 | 24,000.00 | -12,000.00 | -100.00 | R |
| 500-016099-0012-0000-000 | UTILITY INSPECTION FEES | 0.00 | 0.00 | 210.00 | -210.00 | 0.00 | R |
| 500-016099-0015-0000-000 | IRRIGATION SYSTEM APPLICATION FEE | 100.00 | 100.00 | 100.00 | 0.00 | 0.00 | R |
| Refuse/Water/Sewer Revenues | | 479,600.00 | 479,600.00 | 558,222.26 | -78,622.26 | -16.39 | |
| Water | | 479,600.00 | 479,600.00 | 558,222.26 | -78,622.26 | -16.39 | |
| 520-016099-0002-0000-000 | SEWER SALES | 430,000.00 | 430,000.00 | 507,697.61 | -77,697.61 | -18.07 | R |
| 520-016099-0007-0000-000 | CONNECTION FEES- SEWER | 2,250.00 | 2,250.00 | 2,250.00 | 0.00 | 0.00 | R |
| 520-016099-0011-0000-000 | SEWER AVAILABILITY FEES | 12,000.00 | 12,000.00 | 18,000.00 | -6,000.00 | -50.00 | R |
| Refuse/Water/Sewer Revenues | | 444,250.00 | 444,250.00 | 527,947.61 | -83,697.61 | -18.84 | |
| Sewer Operations | | 444,250.00 | 444,250.00 | 527,947.61 | -83,697.61 | -18.84 | |
| Revenue | | 2,069,245.00 | 2,069,245.00 | 2,121,318.11 | -52,073.11 | -2.52 | |



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2023 - thru - 06/30/2024

| Account Number | Account Description | Original | Revised | Actuals | Remaining | % Remaining | T Y P E |
|--|-----------------------------------|-------------------|-------------------|-------------------|--------------------|----------------|------------------|
| 100-012110-1101-0000-000 | SALARIES | 56,000.00 | 56,000.00 | 59,397.07 | -3,397.07 | -6.07 | X |
| 100-012110-1150-0000-000 | PT Salaries and Wages | 10,000.00 | 10,000.00 | 1,053.75 | 8,946.25 | 89.46 | X |
| 100-012110-2100-0000-000 | FICA | 4,284.00 | 4,284.00 | 0.00 | 4,284.00 | 100.00 | X |
| 100-012110-2600-0000-000 | MAYOR EXPENSES | 0.00 | 0.00 | 325.77 | -325.77 | 0.00 | X |
| 100-012110-3000-0000-000 | TOWN MANAGER EXPENSES | 1,000.00 | 1,000.00 | 2,931.98 | -1,931.98 | -193.20 | X |
| 100-012110-3100-0000-000 | CONTINGENCY | 35,000.00 | 35,000.00 | 4,744.96 | 30,255.04 | 86.44 | X |
| 100-012110-3140-0000-000 | CONTRACTED SERVICES/SHREDDING | 100.00 | 100.00 | 105.02 | -5.02 | -5.02 | X |
| 100-012110-3150-0000-000 | PROFESSIONAL SERVICES - LEGAL | 24,000.00 | 24,000.00 | 88,839.88 | -64,839.88 | -270.17 | X |
| 100-012110-3152-0000-000 | WEB BASED SERVICES | 10,000.00 | 10,000.00 | 11,818.97 | -1,818.97 | -18.19 | X |
| 100-012110-3600-0000-000 | ADVERTISING | 2,000.00 | 2,000.00 | 13,785.59 | -11,785.59 | -589.28 | X |
| 100-012110-5250-0000-000 | TELECOMMUNICATIONS | 1,200.00 | 1,200.00 | 493.80 | 706.20 | 58.85 | X |
| 100-012110-5300-0000-000 | TOWN INSURANCE-GENERAL FUND | 30,000.00 | 30,000.00 | 9,359.25 | 20,640.75 | 68.80 | X |
| 100-012110-5545-0000-000 | CONFRENCE EXPENSES/TRAINING EXPEN | 1,000.00 | 1,000.00 | 452.77 | 547.23 | 54.72 | X |
| 100-012110-5810-0000-000 | MEMBERSHIP DUES | 900.00 | 900.00 | 1,016.00 | -116.00 | -12.89 | X |
| 100-012110-5830-0000-000 | COVID-19 EXPENSES | 0.00 | 0.00 | 608,031.50 | -608,031.50 | 0.00 | X |
| 100-012110-5840-0000-000 | MISCELLANEOUS | 0.00 | 0.00 | 1,321.95 | -1,321.95 | 0.00 | X |
| 100-012110-6001-0000-000 | OFFICE/MEETING SUPPLIES & PRINTIN | 2,000.00 | 2,000.00 | 860.44 | 1,139.56 | 56.98 | X |
| 100-012110-6021-0000-000 | PUBLIC RELATIONS | 0.00 | 0.00 | 2,266.76 | -2,266.76 | 0.00 | X |
| Council and Town Manager Office | | 177,484.00 | 177,484.00 | 806,805.46 | -629,321.46 | -354.58 | |
| 100-012410-0000-0000-000 | ***TREASURER'S EXPENSES*** | 0.00 | 0.00 | 8.55 | -8.55 | 0.00 | X |
| 100-012410-1101-0000-000 | SALARIES/WAGES | 103,540.00 | 103,540.00 | 78,047.73 | 25,492.27 | 24.62 | X |
| 100-012410-2100-0000-000 | FICA | 7,921.00 | 7,921.00 | 0.00 | 7,921.00 | 100.00 | X |
| 100-012410-2210-0000-000 | VRS | 14,993.00 | 14,993.00 | 0.00 | 14,993.00 | 100.00 | X |
| 100-012410-2300-0000-000 | HEALTH PLAN | 21,032.00 | 21,032.00 | 106.34 | 20,925.66 | 99.49 | X |
| 100-012410-2400-0000-000 | GROUP LIFE | 1,387.00 | 1,387.00 | 0.00 | 1,387.00 | 100.00 | X |
| 100-012410-2500-0000-000 | HYBRID DISBILITY INSURANCE | 500.00 | 500.00 | 0.00 | 500.00 | 100.00 | X |
| 100-012410-3120-0000-000 | AUDIT | 21,000.00 | 21,000.00 | 35,355.93 | -14,355.93 | -68.36 | X |
| 100-012410-3130-0000-000 | CREDIT CARD AND BANK FEES | 0.00 | 0.00 | 126.91 | -126.91 | 0.00 | X |
| 100-012410-3150-0000-000 | PROFESSIONAL SERVICES - CPA | 12,000.00 | 12,000.00 | 33,106.75 | -21,106.75 | -175.89 | X |
| 100-012410-3310-0000-000 | OFFICE EQUIPMENT | 4,000.00 | 4,000.00 | 2,342.04 | 1,657.96 | 41.45 | X |
| 100-012410-3320-0000-000 | COMPUTER LICENSES/SUPPORT | 22,000.00 | 22,000.00 | 41,431.41 | -19,431.41 | -88.32 | X |



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2023 - thru - 06/30/2024

| Account Number | Account Description | Original | Revised | Actuals | Remaining | % Remaining | T Y P E |
|--------------------------|-------------------------------|-------------------|-------------------|-------------------|------------------|--------------|------------------|
| 100-012410-3600-0000-000 | LATE FEES & PENALTIES | 0.00 | 0.00 | 222.97 | -222.97 | 0.00 | X |
| 100-012410-5210-0000-000 | POSTAGE | 2,500.00 | 2,500.00 | 160.56 | 2,339.44 | 93.58 | X |
| 100-012410-5230-0000-000 | TELECOMMUNICATIONS | 2,500.00 | 2,500.00 | 0.00 | 2,500.00 | 100.00 | X |
| 100-012410-5540-0000-000 | EDUCATION/TRAINING | 2,000.00 | 2,000.00 | 172.36 | 1,827.64 | 91.38 | X |
| 100-012410-5810-0000-000 | MEMBERSHIP DUES | 300.00 | 300.00 | 0.00 | 300.00 | 100.00 | X |
| 100-012410-5840-0000-000 | MISCELLANEOUS | 0.00 | 0.00 | 434.68 | -434.68 | 0.00 | X |
| 100-012410-6001-0000-000 | OFFICE SUPPLIES & PRINTING | 2,000.00 | 2,000.00 | 5,137.94 | -3,137.94 | -156.90 | X |
| Treasurer | | 217,673.00 | 217,673.00 | 196,654.17 | 21,018.83 | 9.66 | |
| 100-031100-1101-0000-000 | SALARIES/WAGES | 105,000.00 | 105,000.00 | 100,889.37 | 4,110.63 | 3.91 | X |
| 100-031100-1150-0000-000 | PART-TIME SALARY AND WAGES | 6,000.00 | 6,000.00 | 3,172.50 | 2,827.50 | 47.13 | X |
| 100-031100-2100-0000-000 | FICA | 8,492.00 | 8,492.00 | 0.00 | 8,492.00 | 100.00 | X |
| 100-031100-2210-0000-000 | VRS | 15,204.00 | 15,204.00 | 0.00 | 15,204.00 | 100.00 | X |
| 100-031100-2300-0000-000 | HEALTH PLAN | 9,130.00 | 9,130.00 | 0.00 | 9,130.00 | 100.00 | X |
| 100-031100-2400-0000-000 | GROUP LIFE | 1,407.00 | 1,407.00 | 0.00 | 1,407.00 | 100.00 | X |
| 100-031100-2500-0000-000 | HYBRID DISABILITY INSURANCE | 233.00 | 233.00 | 0.00 | 233.00 | 100.00 | X |
| 100-031100-2720-0000-000 | BUILDING REPAIRS/MAINTENANCE | 1,000.00 | 1,000.00 | 60.99 | 939.01 | 93.90 | X |
| 100-031100-3310-0000-000 | VEHICLE MAINTENANCE | 3,000.00 | 3,000.00 | 2,122.54 | 877.46 | 29.25 | X |
| 100-031100-3312-0000-000 | EQUIPMENT REPAIR | 200.00 | 200.00 | 0.00 | 200.00 | 100.00 | X |
| 100-031100-3320-0000-000 | PROFESSIONAL SERVICES | 0.00 | 0.00 | 1,015.00 | -1,015.00 | 0.00 | X |
| 100-031100-5110-0000-000 | ELECTRICITY | 1,800.00 | 1,800.00 | 304.18 | 1,495.82 | 83.10 | X |
| 100-031100-5230-0000-000 | TELECOMMUNICATIONS | 3,000.00 | 3,000.00 | 0.00 | 3,000.00 | 100.00 | X |
| 100-031100-5540-0000-000 | EDUCATION/TRAINING | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 | 100.00 | X |
| 100-031100-5810-0000-000 | MEMBERSHIP DUES/SUBSCRIPTIONS | 2,000.00 | 2,000.00 | 2,322.00 | -322.00 | -16.10 | X |
| 100-031100-6001-0000-000 | OFFICE SUPPLIES & PRINTING | 1,000.00 | 1,000.00 | 727.78 | 272.22 | 27.22 | X |
| 100-031100-6008-0000-000 | VEHICLE FUEL/OIL | 6,000.00 | 6,000.00 | 1,020.45 | 4,979.55 | 82.99 | X |
| 100-031100-6010-0000-000 | EQUIPMENT/SUPPLIES | 5,000.00 | 5,000.00 | 64.65 | 4,935.35 | 98.71 | X |
| 100-031100-6011-0000-000 | UNIFORMS | 3,000.00 | 3,000.00 | 122.00 | 2,878.00 | 95.93 | X |
| Police Department | | 172,966.00 | 172,966.00 | 111,821.46 | 61,144.54 | 35.35 | |



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2023 - thru - 06/30/2024

| Account Number | Account Description | Original | Revised | Actuals | Remaining | % Remaining | TYPE |
|--------------------------|-----------------------------------|------------------|------------------|------------------|----------------|--------------|------|
| 100-031200-0003-0000-000 | USE OF E-SUMMONS FEES | 3,500.00 | 3,500.00 | 3,757.40 | -257.40 | -7.35 | X |
| | | ----- | ----- | ----- | ----- | ----- | |
| | | 3,500.00 | 3,500.00 | 3,757.40 | -257.40 | -7.35 | |
| 100-032000-5650-0000-000 | FIRE PROGRAM FUNDS | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 | 0.00 | X |
| | | ----- | ----- | ----- | ----- | ----- | |
| Fire Program | | 15,000.00 | 15,000.00 | 15,000.00 | 0.00 | 0.00 | |
| 100-043100-1101-0000-000 | SALARIES | 79,835.00 | 79,835.00 | 83,831.87 | -3,996.87 | -5.01 | X |
| 100-043100-1201-0000-000 | SALARIES/WAGES- OVERTIME | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 | 100.00 | X |
| 100-043100-2100-0000-000 | FICA | 6,108.00 | 6,108.00 | 0.00 | 6,108.00 | 100.00 | X |
| 100-043100-2210-0000-000 | VRS | 10,402.00 | 10,402.00 | 4,157.36 | 6,244.64 | 60.03 | X |
| 100-043100-2300-0000-000 | HEALTH PLAN | 17,845.00 | 17,845.00 | 0.00 | 17,845.00 | 100.00 | X |
| 100-043100-2400-0000-000 | GROUP LIFE | 963.00 | 963.00 | 0.00 | 963.00 | 100.00 | X |
| 100-043100-2500-0000-000 | HYBRID DISABILITY INSURANCE | 209.00 | 209.00 | 0.00 | 209.00 | 100.00 | X |
| 100-043100-3311-0000-000 | VEHICLE MAINT | 2,000.00 | 2,000.00 | 7,753.24 | -5,753.24 | -287.66 | X |
| 100-043100-5110-0000-000 | ELECTRICITY-STREETLIGHTS | 24,000.00 | 24,000.00 | 5,904.10 | 18,095.90 | 75.40 | X |
| 100-043100-5230-0000-000 | TELECOMMUNICATIONS | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 | 100.00 | X |
| 100-043100-5300-0000-000 | INSURANCE | 5,000.00 | 5,000.00 | 9,359.25 | -4,359.25 | -87.19 | X |
| 100-043100-5540-0000-000 | EDUCATION/ TRAINING | 500.00 | 500.00 | 0.00 | 500.00 | 100.00 | X |
| 100-043100-5840-0000-000 | MISCELLANEOUS | 0.00 | 0.00 | 746.98 | -746.98 | 0.00 | X |
| 100-043100-6001-0000-000 | OFFICE SUPPLIES & PRINTING | 500.00 | 500.00 | 0.00 | 500.00 | 100.00 | X |
| 100-043100-6005-0000-000 | JANITORIAL SUPPLIES | 0.00 | 0.00 | 32.87 | -32.87 | 0.00 | X |
| 100-043100-6006-0000-000 | HAND TOOLS | 500.00 | 500.00 | 0.00 | 500.00 | 100.00 | X |
| 100-043100-6007-0000-000 | REPAIR/ MAINT TOWN BUILDINGS | 14,000.00 | 14,000.00 | 5,137.85 | 8,862.15 | 63.30 | X |
| 100-043100-6008-0000-000 | VEHICLE FUEL/ OIL | 3,000.00 | 3,000.00 | 1,436.21 | 1,563.79 | 52.13 | X |
| 100-043100-6009-0000-000 | EQUIPMENT/ SUPPLIES | 4,000.00 | 4,000.00 | 8,177.35 | -4,177.35 | -104.43 | X |
| 100-043100-6011-0000-000 | UNIFORMS/ SAFETY EQUIP | 1,500.00 | 1,500.00 | 201.66 | 1,298.34 | 86.56 | X |
| 100-043100-7110-0000-000 | PARKING LOT/STREET/SIDEWALK MAINT | 7,000.00 | 7,000.00 | 3,059.57 | 3,940.43 | 56.29 | X |
| 100-043100-7120-0000-000 | PARK MAINTENANCE/GATEWAY BEAUTIFI | 1,500.00 | 1,500.00 | 5,423.45 | -3,923.45 | -261.56 | X |
| 100-043100-7130-0000-000 | REFUSE COLLECTION | 98,500.00 | 98,500.00 | 17,960.64 | 80,539.36 | 81.77 | X |
| 100-043100-7140-0000-000 | LITTER GRANT | 1,200.00 | 1,200.00 | 0.00 | 1,200.00 | 100.00 | X |



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2023 - thru - 06/30/2024

| Account Number | Account Description | Original | Revised | Actuals | Remaining | % Remaining | T Y P E |
|--------------------------------|-------------------------------|-------------------|-------------------|---------------------|--------------------|---------------|------------------|
| 100-043100-7200-0000-000 | TOWN HALL EXPENSES | 30,000.00 | 30,000.00 | 28,492.96 | 1,507.04 | 5.02 | X |
| Public Works | | 311,562.00 | 311,562.00 | 181,675.36 | 129,886.64 | 41.69 | |
| General Fund | | 898,185.00 | 898,185.00 | 1,315,713.85 | -417,528.85 | -46.49 | |
| 300-300100-8700-0000-000 | REFINANCING AND USDA PROJECTS | 0.00 | 0.00 | 5,920.63 | -5,920.63 | 0.00 | X |
| Capital Improvement | | 0.00 | 0.00 | 5,920.63 | -5,920.63 | 0.00 | |
| 400-071200-1210-0000-000 | HARVEST FESTIVAL | 35,000.00 | 35,000.00 | 18,236.64 | 16,763.36 | 47.90 | X |
| 400-071200-1230-0000-000 | MUSIC ON THE GREEN | 5,000.00 | 5,000.00 | 5,800.00 | -800.00 | -16.00 | X |
| 400-071200-1250-0000-000 | PARADE/HOLIDAY EVENTS | 2,000.00 | 2,000.00 | 1,741.23 | 258.77 | 12.94 | X |
| 400-071200-1310-0000-000 | TOWN HALL ACTIVITIES | 2,000.00 | 2,000.00 | 945.00 | 1,055.00 | 52.75 | X |
| Events & Activities | | 44,000.00 | 44,000.00 | 26,722.87 | 17,277.13 | 39.27 | |
| Events / Activities | | 44,000.00 | 44,000.00 | 26,722.87 | 17,277.13 | 39.27 | |
| 500-000100-2300-0000-000 | HEALTH PLAN | 0.00 | 0.00 | 116.22 | -116.22 | 0.00 | X |
| | | 0.00 | 0.00 | 116.22 | -116.22 | 0.00 | |



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2023 - thru - 06/30/2024

| Account Number | Account Description | Original | Revised | Actuals | Remaining | % Remaining | T Y P E |
|--------------------------|-----------------------------------|------------|------------|------------|------------|-------------|------------------|
| 500-500100-1101-0000-000 | SALARIES | 120,221.00 | 120,221.00 | 102,992.52 | 17,228.48 | 14.33 | X |
| 500-500100-1201-0000-000 | SALARIES/WAGES-OVERTIME | 3,000.00 | 3,000.00 | 0.00 | 3,000.00 | 100.00 | X |
| 500-500100-2100-0000-000 | FICA | 9,197.00 | 9,197.00 | 0.00 | 9,197.00 | 100.00 | X |
| 500-500100-2210-0000-000 | VRS | 16,250.00 | 16,250.00 | 1,355.63 | 14,894.37 | 91.66 | X |
| 500-500100-2300-0000-000 | HEALTH PLAN | 19,567.00 | 19,567.00 | 0.00 | 19,567.00 | 100.00 | X |
| 500-500100-2400-0000-000 | GROUP LIFE | 1,504.00 | 1,504.00 | 0.00 | 1,504.00 | 100.00 | X |
| 500-500100-2500-0000-000 | HYBRID DISABILITY | 191.00 | 191.00 | 0.00 | 191.00 | 100.00 | X |
| 500-500100-3140-0000-000 | ENGINEERING/PROF. SERVICES | 0.00 | 0.00 | 8,781.25 | -8,781.25 | 0.00 | X |
| 500-500100-3311-0000-000 | VEHICLE MAINT | 3,000.00 | 3,000.00 | 1,240.01 | 1,759.99 | 58.67 | X |
| 500-500100-3320-0000-000 | COMPUTER LICENSES/SUPPORT | 2,000.00 | 2,000.00 | 5,381.84 | -3,381.84 | -169.09 | X |
| 500-500100-5110-0000-000 | ELECTRICITY | 20,000.00 | 20,000.00 | 3,912.71 | 16,087.29 | 80.44 | X |
| 500-500100-5210-0000-000 | MAILING COSTS | 1,000.00 | 1,000.00 | 3,774.72 | -2,774.72 | -277.47 | X |
| 500-500100-5230-0000-000 | TELECOMMUNICATIONS | 4,200.00 | 4,200.00 | 1,582.79 | 2,617.21 | 62.31 | X |
| 500-500100-5300-0000-000 | TOWN INSURANCE-WATER | 4,700.00 | 4,700.00 | 9,359.25 | -4,659.25 | -99.13 | X |
| 500-500100-5540-0000-000 | Education/Training/License/Permit | 3,000.00 | 3,000.00 | 8,733.46 | -5,733.46 | -191.12 | X |
| 500-500100-5810-0000-000 | FEES AND DUES | 4,000.00 | 4,000.00 | 3,083.00 | 917.00 | 22.93 | X |
| 500-500100-5820-0000-000 | LICENSES AND PERMITS | 0.00 | 0.00 | 3,180.00 | -3,180.00 | 0.00 | X |
| 500-500100-5840-0000-000 | MISCELLANEOUS | 200.00 | 200.00 | 538.70 | -338.70 | -169.35 | X |
| 500-500100-5899-0000-000 | Miss Utility Costs | 500.00 | 500.00 | 0.00 | 500.00 | 100.00 | X |
| 500-500100-6001-0000-000 | OFFICE SUPPLIES/EQUIPMENT | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 100.00 | X |
| 500-500100-6005-0000-000 | Janitorial Supplies | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 | 100.00 | X |
| 500-500100-6006-0000-000 | HAND TOOLS | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 | X |
| 500-500100-6007-0000-000 | REPAIR / MAINTENANCE | 107,141.00 | 107,141.00 | 201,805.69 | -94,664.69 | -88.36 | X |
| 500-500100-6008-0000-000 | VEHICLE FUEL/OIL | 2,229.00 | 2,229.00 | 0.00 | 2,229.00 | 100.00 | X |
| 500-500100-6009-0000-000 | EQUIPMENT/SUPPLIES | 3,500.00 | 3,500.00 | 154.04 | 3,345.96 | 95.60 | X |
| 500-500100-6011-0000-000 | UNIFORMS/SAFETY EQUIP | 3,000.00 | 3,000.00 | 464.90 | 2,535.10 | 84.50 | X |
| 500-500100-6021-0000-000 | TESTING SUPPLIES/CHEMICALS | 5,000.00 | 5,000.00 | 3,608.83 | 1,391.17 | 27.82 | X |
| 500-500100-6022-0000-000 | WATER TESTING | 8,000.00 | 8,000.00 | 7,949.33 | 50.67 | 0.63 | X |
| 500-500100-6050-0000-000 | METER/FIRE HYDRANTS | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 100.00 | X |
| 500-500100-6060-0000-000 | WELL HEAD PROTECTION GRANT | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 100.00 | X |
| 500-500100-8500-0000-000 | 2018 Loan Interest Expense | 53,986.00 | 53,986.00 | 0.00 | 53,986.00 | 100.00 | X |



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2023 - thru - 06/30/2024

| Account Number | Account Description | Original | Revised | Actuals | Remaining | % Remaining | T Y P E |
|--------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|--------------|------------------|
| Water Operations | | 414,886.00 | 414,886.00 | 367,898.67 | 46,987.33 | 11.33 | |
| 500-500500-3500-0000-000 | USDA System Upgrade | 0.00 | 0.00 | 20,131.86 | -20,131.86 | 0.00 | X |
| Water CIP | | 0.00 | 0.00 | 20,131.86 | -20,131.86 | 0.00 | |
| Water | | 414,886.00 | 414,886.00 | 388,146.75 | 26,739.25 | 6.44 | |
| 520-500100-1101-0000-000 | SALARIES | 156,481.00 | 156,481.00 | 149,152.34 | 7,328.66 | 4.68 | X |
| 520-500100-1201-0000-000 | OVERTIME | 3,423.00 | 3,423.00 | 0.00 | 3,423.00 | 100.00 | X |
| 520-500100-2100-0000-000 | FICA | 11,971.00 | 11,971.00 | 0.00 | 11,971.00 | 100.00 | X |
| 520-500100-2210-0000-000 | VRS | 21,500.00 | 21,500.00 | 1,601.13 | 19,898.87 | 92.55 | X |
| 520-500100-2300-0000-000 | HEALTH INSURANCE | 19,220.00 | 19,220.00 | 0.00 | 19,220.00 | 100.00 | X |
| 520-500100-2400-0000-000 | GROUP LIFE | 1,990.00 | 1,990.00 | 0.00 | 1,990.00 | 100.00 | X |
| 520-500100-2500-0000-000 | HYBRID DISABILITY | 511.00 | 511.00 | 0.00 | 511.00 | 100.00 | X |
| 520-500100-3160-0000-000 | TESTING | 21,000.00 | 21,000.00 | 19,235.00 | 1,765.00 | 8.40 | X |
| 520-500100-3180-0000-000 | SLUDGE REMOVAL | 20,000.00 | 20,000.00 | 41,936.14 | -21,936.14 | -109.68 | X |
| 520-500100-3311-0000-000 | VEHICLE MAINT | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 100.00 | X |
| 520-500100-3320-0000-000 | PROFESSIONAL SERVICES | 0.00 | 0.00 | 2,740.00 | -2,740.00 | 0.00 | X |
| 520-500100-5110-0000-000 | ELECTRICITY | 30,000.00 | 30,000.00 | 11,701.71 | 18,298.29 | 60.99 | X |
| 520-500100-5120-0000-000 | PROPANE | 3,000.00 | 3,000.00 | 0.00 | 3,000.00 | 100.00 | X |
| 520-500100-5210-0000-000 | MAILING COSTS | 750.00 | 750.00 | 0.00 | 750.00 | 100.00 | X |
| 520-500100-5230-0000-000 | TELECOMMUNICATIONS | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 | 100.00 | X |
| 520-500100-5300-0000-000 | INSURANCE | 4,250.00 | 4,250.00 | 9,359.25 | -5,109.25 | -120.22 | X |
| 520-500100-5540-0000-000 | Education/Training/License | 3,000.00 | 3,000.00 | 0.00 | 3,000.00 | 100.00 | X |
| 520-500100-5613-0000-000 | VPDES FEES/DEQ | 4,000.00 | 4,000.00 | 888.64 | 3,111.36 | 77.78 | X |
| 520-500100-5840-0000-000 | SEWER OPS MISCELLANEOUS | 200.00 | 200.00 | 186.47 | 13.53 | 6.77 | X |
| 520-500100-5899-0000-000 | MISS UTILITY COST | 500.00 | 500.00 | 303.10 | 196.90 | 39.38 | X |
| 520-500100-6001-0000-000 | OFFICE SUPPLIES | 900.00 | 900.00 | 0.00 | 900.00 | 100.00 | X |
| 520-500100-6004-0000-000 | LAB SUPPLIES/CHEMICALS | 10,000.00 | 10,000.00 | 14,033.75 | -4,033.75 | -40.34 | X |
| 520-500100-6005-0000-000 | Janitorial Supplies | 1,000.00 | 1,000.00 | 19.37 | 980.63 | 98.06 | X |



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2023 - thru - 06/30/2024

| Account Number | Account Description | Original | Revised | Actuals | Remaining | % Remaining | T Y P E |
|--------------------------|--------------------------------|----------------------|----------------------|----------------------|-------------------|---------------|------------------|
| 520-500100-6006-0000-000 | SMALL TOOLS | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 | X |
| 520-500100-6007-0000-000 | REPAIR / MAINTENANCE | 85,000.00 | 85,000.00 | 167,251.35 | -82,251.35 | -96.77 | X |
| 520-500100-6008-0000-000 | VEHICLE FUEL/OIL | 2,624.00 | 2,624.00 | 0.00 | 2,624.00 | 100.00 | X |
| 520-500100-6011-0000-000 | UNIFORMS/SAFETY EQUIPMENT | 2,500.00 | 2,500.00 | 959.20 | 1,540.80 | 61.63 | X |
| 520-500100-6030-0000-000 | PLANT & LAB SUPPLIES/CHEMICALS | 0.00 | 0.00 | 287.82 | -287.82 | 0.00 | X |
| 520-500100-8500-0000-000 | Loan Interest Expense | 161,270.00 | 161,270.00 | 0.00 | 161,270.00 | 100.00 | X |
| Water Operations | | 569,590.00 | 569,590.00 | 419,655.27 | 149,934.73 | 26.32 | |
| Sewer Operations | | 569,590.00 | 569,590.00 | 419,655.27 | 149,934.73 | 26.32 | |
| Expense | | -1,926,661.00 | -1,926,661.00 | -2,156,159.37 | 229,498.37 | -11.91 | |
| Report Total | | 142,584.00 | 142,584.00 | -34,841.26 | 177,425.26 | 124.44 | |



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

AGENDA ITEM: Police Departments Monthly Report May 2024

DATE: 05/29/2024

PREPARED BY: Chief Justin Cecil Sr.

MONTHLY REPORT / PROJECT UPDATE:

Police Activity for May 2024

- 1- Arrest
- 19-Total calls for service
- 12-Assist other agencies
- 1- Motor Vehicle Accident
- 17-Summons / Parking tickets
- 1- Narcotic/Drug
- 1- Animal Control
- 39-Park walk and talks
- 49-Property checks/ Vacation checks/ Business Checks

ATTACHMENTS:

None

HEADS UP ITEMS:

Community Development Monthly Report, May 2024

J.C. LaRiviere, Director of Community Development & Partnerships

Community Development

- Finalized a zoning investigation and proposed a determination to the Zoning Administrator for approval, which was approved, and the matter is now closed
- Led discussions on the fence ordinance and the Town's Zoning Map at the regular meeting of the Planning Commission- Produced agenda packet for Planning Commission meeting
- Worked with permit applicants to assist with submitting completed applications
- Conducted research into open permits with VDOT, working with Public Works to close out permits and release surety

Partnerships, Grants, & Compliance

- Reviewed final IGSA transaction document, met with Town Manager, Town Attorney, and representatives from Fort Walker to finalize terms
- Assisted Town Manager with completing and submitting funding requests to Congresswoman Spanberger's office
- Worked with Webster Day, Bond Counsel; Julia McCusker, Loan Officer on USDA project
- Worked with Virginia Department of Fire Programs and Bowling Green Volunteer Fire Department to finalize and submit grant paperwork for the Aid to Localities program to ensure funding would continue to be received
- Working with the Town's contracted tax firm TACS to address specific delinquencies
- Prepared items for Council- VdH Grant Application, VDOT transaction
- Worked with Town Manager, VdH , and Public Works Department to update the requisite drinking water notice for inclusion with the water bill mailing
- Researched Council questions regarding Fence Ordinance for discussion at future Council meeting
- Met with relevant staff to finalize CCR report, researched VDH notice requirements and provided report to Town Manager- drafted notice for publication



TO: The Honorable Mayor and Town Council
FROM: India Adams-Jacobs, Town Manager
COPY: Tina Staples, Finance Director; Jeff Gore, Town Attorney
SUBJECT: FY2025 Budget Adoption & Appropriation (Ordinances 2024-504 & 2024-505)
DATE: June 4, 2024

SUMMARY:

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

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

BACKGROUND:

During the meeting, the Town Manager will highlight the proposed operating and capital budgets presented during the April 4th Town Council meeting. During the meeting, the Town Council directed the Town Manager regarding desired changes to the budget. Those changes included establishing funding for gateway/beautification maintenance, deferring two council members' salaries, and restructuring ARPA funding to prioritize the town hall rehabilitation instead of park playground upgrades in 2025. Staff will pursue grant opportunities for the park playground upgrades at a future date. Adjustments requested by the town council were made to the proposed FY2025 budget, and staff proceeded with the adopted budget timeline and public notices in accordance with the state code.

ALTERNATIVES:

Not applicable.

RECOMMENDATION:

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



DRAFT MOTION:

- 1) I move that the Bowling Green Town Council approve Ordinance 2024-504 adopting the FY2025 Budget, tax rates and motor vehicle license fees and enacting land development fees and utility rates at the current amounts.
- 2) I move that the Bowling Green Town Council approve Ordinance 2024-505 appropriating funds for Fiscal Year ending June 30, 2025, and reappropriation of unexpended FY2024 carryover amounts.

Second and Roll Call Vote required.

**TOWN OF BOWLING GREEN
CAROLINE COUNTY, VIRGINIA**

ORDINANCE: 2024-504

PRESENTED: June 4, 2024

AN ORDINANCE: ADOPTING THE FY2025 BUDGET, TAX RATES AND MOTOR VEHICLE LICENSE FEES AND ENACTING LAND DEVELOPMENT FEES AND UTILITY RATES FEES AT CURRENT AMOUNTS.

WHEREAS, The Bowling Green Town Council advertised its proposed FY2025 budget with tax rates and motor vehicle license fees and conducted a public hearing on May 2, 2024; and

WHEREAS, the budget adopted by the Bowling Green Town Council includes the real property, personal property, mobile home property, meals, transient occupancy tax rates, utility fees and charges, motor vehicle license fees, and zoning permit fees.

NOW THEREFORE, be it ordained that the Bowling Green Town Council hereby adopts the FY2025 budget and the tax rates, motor vehicle license fees, zoning fees and utility fees and charges contained therein and the Bowling Green Town Council hereby enacts the land development fees at the FY2024 amounts.

ADOPTED THIS 4TH DAY OF JUNE 2024.

Mark Gaines, Mayor

Recorded Vote:

Motion by:
Seconded by:

Yeas:

Nays:

ATTEST:

India Adams-Jacobs, Town Manager/Clerk

Voting:

AYE

NAY

**Mark Gaines
Valarie Coyle
Jean Davis
Randy Hageman
David Storke
Jeff Voit
Dan Webb
Dr. John Chinault**

**TOWN OF BOWLING GREEN
CAROLINE COUNTY, VIRGINIA**

Ordinance Number: 2024-505

PRESENTED: June 4, 2024

Ordinance to: APPROPRIATIONS FOR FISCAL YEAR ENDING JUNE 30, 2025

WHEREAS, the budget and tax rates for the fiscal year ending June 30, 2025, were duly advertised for a May 2, 2024 public hearing by the Town Council; and

WHEREAS, the public hearing was in fact held at the times and place advertised, at which citizens had the right to attend and state their views on the budget and tax rates; and

WHEREAS, the Town Council duly advertised and held a meeting on June 4, 2024 at which time the Town Council considered and approved the budget and adopted by ordinance the tax rates and fees published, therein; and

WHEREAS, the Town Council desires to appropriate funds for the payment of accounts in the FY2025 budget.

It is, accordingly, ORDAINED by the Bowling Green Town Council as follows:

1. Appropriations and expenditures are hereby released for the fiscal year ending June 30, 2024, in the amounts shown to the categories and accounts therein for the General and Utilities Funds.
2. All outstanding operating encumbrances at June 30, 2024 are hereby re-appropriated to the 2024-2025 fiscal year to the same department and account for which they are encumbered in the previous year.
3. At the close of the fiscal year, all unencumbered appropriations lapse for budget items other than any capital projects and grants.
4. Any appropriations designated for capital projects and utility operating and replacement reserves, unexpended as of June 30, 2024, are hereby re-appropriated for those projects.

Adopted this 4th day of June 2024.

Mark Gaines, Mayor

Attest: _____

India Adams-Jacobs, Town Manager/Clerk

Voting: AYE NAY

Mark Gaines

Valarie Coyle

Jean Davis

Randy Hageman

David Storke

Jeff Voit

Dan Webb

Dr. John Chinault

JUNE 4, 2024

TOWN COUNCIL MEETING

I move that the Bowling Green Town Council approve Ordinance 2024-505 appropriating funds for Fiscal Year ending June 30, 2025, and reappropriation of unexpended FY2024 carryover amounts.

Second and Roll Call Vote required.



TOWN OF BOWLING GREEN
Budget FY2025
Report dates 07/01/2024 - thru - 06/30/2025

| Account Number | Account Description | T Y P E | Budget Prep 25*Phase 1 | Budget Prep 25*Phase 2 | Budget Prep 25*Phase 3 | Budget Phase 25*Phase 4 |
|--------------------------|---|------------------|------------------------------|------------------------------|------------------------------|-------------------------------|
| 100-010502-0100-0000-000 | TRANSFERS IN | R | 0.00 | 0.00 | 0.00 | 0.00 |
| 100-011010-0001-0000-000 | CURRENT YEAR TAXES | R | 145,000.00 | 0.00 | 0.00 | 0.00 |
| 100-011010-0002-0000-000 | DELINQUENT TAXES | R | 450.00 | 0.00 | 0.00 | 0.00 |
| 100-011011-0001-0000-000 | CURRENT YEAR TAXES | R | 29,000.00 | 0.00 | 0.00 | 0.00 |
| 100-011020-0001-0000-000 | CURRENT YEAR | R | 3,000.00 | 0.00 | 0.00 | 0.00 |
| 100-011030-0001-0000-000 | CURRENT YEAR TAXES | R | 45,000.00 | 0.00 | 0.00 | 0.00 |
| 100-011030-0002-0000-000 | DELINQUENT TAXES | R | 500.00 | 0.00 | 0.00 | 0.00 |
| 100-011060-0001-0000-000 | PENALTY | R | 2,000.00 | 0.00 | 0.00 | 0.00 |
| 100-011060-0002-0000-000 | INTEREST | R | 1,600.00 | 0.00 | 0.00 | 0.00 |
| 100-016099-0003-0000-000 | TRASH REVENUE | R | 110,000.00 | 0.00 | 0.00 | 0.00 |
| 100-120101-0001-0000-000 | SALES TAX | R | 45,000.00 | 0.00 | 0.00 | 0.00 |
| 100-120201-0001-0000-000 | CONSUMER UTILITY TAX | R | 30,000.00 | 0.00 | 0.00 | 0.00 |
| 100-120301-0001-0000-000 | BUSINESS LICENSE | R | 95,000.00 | 0.00 | 0.00 | 0.00 |
| 100-120501-0005-0000-000 | VEHICLE REGISTRATION FEES (PP BILL) | R | 15,000.00 | 0.00 | 0.00 | 0.00 |
| 100-120601-0001-0000-000 | BANK STOCK TAX | R | 275,000.00 | 0.00 | 0.00 | 0.00 |
| 100-121001-0001-0000-000 | TRANSIENT OCCUPANCY TAX | R | 3,000.00 | 0.00 | 0.00 | 0.00 |
| 100-121101-0001-0000-000 | MEALS TAX | R | 385,000.00 | 0.00 | 0.00 | 0.00 |
| 100-130306-0001-0000-000 | ZONING PERMITS/FEES | R | 2,000.00 | 0.00 | 0.00 | 0.00 |
| 100-130306-0002-0000-000 | HOME OCCUPATION PERMITS | R | 700.00 | 0.00 | 0.00 | 0.00 |
| 100-130307-0002-0000-000 | Cigarette Tax | R | 45,000.00 | 0.00 | 0.00 | 0.00 |
| 100-140101-0001-0000-000 | POLICE/COURT FINES | R | 20,000.00 | 0.00 | 0.00 | 0.00 |
| 100-140101-0002-0000-000 | RETURNED CHECK FEE | R | 100.00 | 0.00 | 0.00 | 0.00 |
| 100-140101-0003-0000-000 | E SUMMONS FEES **RESTRICTED USE** | R | 1,300.00 | 0.00 | 0.00 | 0.00 |
| 100-150201-0001-0000-000 | CABLE PROPERTY RENTAL | R | 7,000.00 | 0.00 | 0.00 | 0.00 |
| 100-150201-0002-0000-000 | TOWN HALL RENTALS | R | 12,000.00 | 0.00 | 0.00 | 0.00 |
| 100-150201-0005-0000-000 | TOWN HALL ACTIVITY FEES | R | 500.00 | 0.00 | 0.00 | 0.00 |
| 100-220109-0001-0000-000 | VA 599 POLICE FUNDING | R | 24,500.00 | 0.00 | 0.00 | 0.00 |
| 100-220110-0001-0000-000 | PPTRA REIMBURSEMENT-STATE | R | 21,900.00 | 0.00 | 0.00 | 0.00 |
| 100-220111-0001-0000-000 | COMMUNICATIONS TAX | R | 31,500.00 | 0.00 | 0.00 | 0.00 |
| 100-240407-0001-0000-000 | LITTER GRANT | R | 1,596.00 | 0.00 | 0.00 | 0.00 |
| 100-240412-0001-0000-000 | VIRGINIA FIRE PROGRAMS | R | 15,000.00 | 0.00 | 0.00 | 0.00 |
| 100-240502-0001-0000-000 | INTERGOVERNMENTAL SERVICE AGREEMENT (FT | R | 100,000.00 | 0.00 | 0.00 | 0.00 |
| 100-240502-0003-0000-000 | TRANSFERS IN | R | 20,000.00 | 0.00 | 0.00 | 0.00 |



TOWN OF BOWLING GREEN
Budget Prep (Rev & Exp) Phase P1 to P4
Report dates 07/01/2024 - thru - 06/30/2025

| Account Number | Account Description | T Y P E | Budget Prep 25*Phase 1 | Budget Prep 25*Phase 2 | Budget Prep 25*Phase 3 | Budget Phase 25*Phase 4 |
|-------------------------------------|---|------------------|------------------------------|------------------------------|------------------------------|-------------------------------|
| Revenue | | | 1,487,646.00 | 0.00 | 0.00 | 0.00 |
| Fund 100 General Fund | | | 1,487,646.00 | 0.00 | 0.00 | 0.00 |
| 300-015000-0020-0000-000 | USDA GRANT | R | 26,000.00 | 0.00 | 0.00 | 0.00 |
| 300-021101-0005-0000-000 | ARPA FUNDS (COVID-19) | R | 259,827.00 | 0.00 | 0.00 | 0.00 |
| 300-021101-0007-0000-000 | POLICE DEPT GRANTS | R | 10,000.00 | 0.00 | 0.00 | 0.00 |
| 300-410501-0100-0000-000 | TRANSFER FR GEN FUND TO CIP | R | 70,000.00 | 0.00 | 0.00 | 0.00 |
| Revenue | | | 365,827.00 | 0.00 | 0.00 | 0.00 |
| Fund 300 Capital Improvement | | | 365,827.00 | 0.00 | 0.00 | 0.00 |
| 400-019050-0100-0000-000 | HARVEST FESTIVAL | R | 17,000.00 | 0.00 | 0.00 | 0.00 |
| 400-019050-0300-0000-000 | TOWN HALL ACTIVITIES | R | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 400-410501-0100-0000-000 | TRANSFER FROM GF TO EVENTS | R | 14,500.00 | 0.00 | 0.00 | 0.00 |
| Revenue | | | 32,500.00 | 0.00 | 0.00 | 0.00 |
| Fund 400 Events / Activities | | | 32,500.00 | 0.00 | 0.00 | 0.00 |
| 500-016099-0001-0000-000 | WATER SALES | R | 505,000.00 | 0.00 | 0.00 | 0.00 |
| 500-016099-0003-0000-000 | ACCOUNT SETUP FEES | R | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 500-016099-0004-0000-000 | WATER RECONNECT FEES | R | 100.00 | 0.00 | 0.00 | 0.00 |
| 500-016099-0005-0000-000 | CONNECTIONS FEES-WATER | R | 2,249.00 | 0.00 | 0.00 | 0.00 |
| 500-016099-0006-0000-000 | PENALTY FEES | R | 5,000.00 | 0.00 | 0.00 | 0.00 |
| 500-016099-0010-0000-000 | WATER AVAILABILITY FEES | R | 18,000.00 | 0.00 | 0.00 | 0.00 |
| 500-016099-0015-0000-000 | IRRIGATION SYSTEM APPLICATION FEES | R | 100.00 | 0.00 | 0.00 | 0.00 |
| 500-021101-0005-0000-000 | ARPA Funds (COVID-19) - System Upgrades | R | 20,000.00 | 0.00 | 0.00 | 0.00 |
| Revenue | | | 551,450.00 | 0.00 | 0.00 | 0.00 |



TOWN OF BOWLING GREEN
Budget Prep (Rev & Exp) Phase P1 to P4
Report dates 07/01/2024 - thru - 06/30/2025

| Account Number | Account Description | T Y P E | Budget Prep 25*Phase 1 | Budget Prep 25*Phase 2 | Budget Prep 25*Phase 3 | Budget Phase 25*Phase 4 |
|----------------------------------|---|------------------|------------------------------|------------------------------|------------------------------|-------------------------------|
| Fund 500 Water | | | 551,450.00 | 0.00 | 0.00 | 0.00 |
| 520-016099-0002-0000-000 | SEWER SALES | R | 495,000.00 | 0.00 | 0.00 | 0.00 |
| 520-016099-0007-0000-000 | CONNECTION FEES- SEWER | R | 2,250.00 | 0.00 | 0.00 | 0.00 |
| 520-016099-0011-0000-000 | SEWER AVAILABILITY FEES | R | 18,000.00 | 0.00 | 0.00 | 0.00 |
| 520-021101-0005-0000-000 | ARPA Funds (COVID-19) - System Upgrades | R | 105,000.00 | 0.00 | 0.00 | 0.00 |
| 520-410501-0100-0000-000 | TRANSFER IN | R | 120,000.00 | 0.00 | 0.00 | 0.00 |
| Revenue | | | 740,250.00 | 0.00 | 0.00 | 0.00 |
| Fund 520 Sewer Operations | | | 740,250.00 | 0.00 | 0.00 | 0.00 |
| 100-010501-0002-0000-000 | TRANSFER TO CIP | X | 70,000.00 | 0.00 | 0.00 | 0.00 |
| 100-010501-0400-0000-000 | TRNSFR TO EVENTS AND ACTIVITIES | X | 14,500.00 | 0.00 | 0.00 | 0.00 |
| 100-010501-0520-0000-000 | TRANSFER TO SEWER FUND | X | 120,000.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-1101-0000-000 | SALARIES | X | 118,300.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-1150-0000-000 | PT Salaries and Wages | X | 10,000.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-2100-0000-000 | FICA | X | 7,880.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-2210-0000-000 | VRS | X | 14,914.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-2300-0000-000 | HEALTH PLAN | X | 1,112.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-2400-0000-000 | GROUP LIFE | X | 1,380.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-2500-0000-000 | DISABILITY INSURANCE - VML | X | 762.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-2600-0000-000 | MAYOR EXPENSES | X | 250.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-3000-0000-000 | TOWN MANAGER EXPENSES | X | 3,500.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-3100-0000-000 | CONTINGENCY | X | 39,082.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-3140-0000-000 | CONTRACTED SERVICES/SHREDDING | X | 200.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-3150-0000-000 | PROFESSIONAL SERVICES - LEGAL | X | 45,000.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-3152-0000-000 | WEB BASED SERVICES | X | 13,000.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-3600-0000-000 | ADVERTISING | X | 12,000.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-5250-0000-000 | TELECOMMUNICATIONS | X | 1,200.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-5300-0000-000 | TOWN INSURANCE-GENERAL FUND | X | 30,000.00 | 0.00 | 0.00 | 0.00 |



TOWN OF BOWLING GREEN
Budget Prep (Rev & Exp) Phase P1 to P4
Report dates 07/01/2024 - thru - 06/30/2025

| Account Number | Account Description | T Y P E | Budget Prep 25*Phase 1 | Budget Prep 25*Phase 2 | Budget Prep 25*Phase 3 | Budget Phase 25*Phase 4 |
|--------------------------|--|------------------|------------------------------|------------------------------|------------------------------|-------------------------------|
| 100-012110-5545-0000-000 | CONFRENCE EXPENSES/TRAINING EXPENSE | X | 7,500.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-5810-0000-000 | MEMBERSHIP DUES | X | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-5840-0000-000 | MISCELLANEOUS | X | 3,000.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-6001-0000-000 | OFFICE/MEETING SUPPLIES & PRINTING | X | 2,000.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-6021-0000-000 | PUBLIC RELATIONS | X | 2,000.00 | 0.00 | 0.00 | 0.00 |
| 100-012110-6021-0001-000 | Council and Town Manager Office | X | 0.00 | 0.00 | 0.00 | 0.00 |
| 100-012410-1101-0000-000 | SALARIES/WAGES | X | 123,440.00 | 0.00 | 0.00 | 0.00 |
| 100-012410-2100-0000-000 | FICA | X | 9,436.00 | 0.00 | 0.00 | 0.00 |
| 100-012410-2210-0000-000 | VRS | X | 10,808.00 | 0.00 | 0.00 | 0.00 |
| 100-012410-2300-0000-000 | HEALTH PLAN | X | 23,870.00 | 0.00 | 0.00 | 0.00 |
| 100-012410-2400-0000-000 | GROUP LIFE | X | 1,266.00 | 0.00 | 0.00 | 0.00 |
| 100-012410-2500-0000-000 | HYBRID DISBILITY INSURANCE | X | 699.00 | 0.00 | 0.00 | 0.00 |
| 100-012410-3120-0000-000 | AUDIT | X | 90,000.00 | 0.00 | 0.00 | 0.00 |
| 100-012410-3130-0000-000 | CREDIT CARD AND BANK FEES | X | 200.00 | 0.00 | 0.00 | 0.00 |
| 100-012410-3150-0000-000 | PROFESSIONAL SERVICES - CPA | X | 50,000.00 | 0.00 | 0.00 | 0.00 |
| 100-012410-3310-0000-000 | OFFICE EQUIPMENT | X | 4,000.00 | 0.00 | 0.00 | 0.00 |
| 100-012410-3320-0000-000 | COMPUTER LICENSES/SUPPORT | X | 55,000.00 | 0.00 | 0.00 | 0.00 |
| 100-012410-5210-0000-000 | POSTAGE | X | 5,000.00 | 0.00 | 0.00 | 0.00 |
| 100-012410-5230-0000-000 | TELECOMMUNICATIONS | X | 2,500.00 | 0.00 | 0.00 | 0.00 |
| 100-012410-5540-0000-000 | EDUCATION/TRAINING | X | 2,000.00 | 0.00 | 0.00 | 0.00 |
| 100-012410-5810-0000-000 | MEMBERSHIP DUES | X | 700.00 | 0.00 | 0.00 | 0.00 |
| 100-012410-5840-0000-000 | MISCELLANEOUS | X | 100.00 | 0.00 | 0.00 | 0.00 |
| 100-012410-6001-0000-000 | OFFICE SUPPLIES & PRINTING | X | 6,000.00 | 0.00 | 0.00 | 0.00 |
| 100-021100-6022-0000-001 | INFORMATION & TECHNOLOGY SECURITY UPDATE | X | 22,000.00 | 0.00 | 0.00 | 0.00 |
| 100-031100-1101-0000-000 | SALARIES/WAGES | X | 70,000.00 | 0.00 | 0.00 | 0.00 |
| 100-031100-1150-0000-000 | PART-TIME SALARY AND WAGES | X | 69,000.00 | 0.00 | 0.00 | 0.00 |
| 100-031100-2100-0000-000 | FICA | X | 10,634.00 | 0.00 | 0.00 | 0.00 |
| 100-031100-2210-0000-000 | VRS | X | 6,650.00 | 0.00 | 0.00 | 0.00 |
| 100-031100-2300-0000-000 | HEALTH PLAN | X | 271.00 | 0.00 | 0.00 | 0.00 |
| 100-031100-2400-0000-000 | GROUP LIFE | X | 938.00 | 0.00 | 0.00 | 0.00 |
| 100-031100-2500-0000-000 | HYBRID DISABILITY INSURANCE | X | 518.00 | 0.00 | 0.00 | 0.00 |
| 100-031100-2720-0000-000 | BUILDING REPAIRS/MAINTENANCE | X | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 100-031100-3310-0000-000 | VEHICLE MAINTENANCE | X | 3,000.00 | 0.00 | 0.00 | 0.00 |
| 100-031100-3312-0000-000 | EQUIPMENT REPAIR | X | 200.00 | 0.00 | 0.00 | 0.00 |



TOWN OF BOWLING GREEN
Budget Prep (Rev & Exp) Phase P1 to P4
Report dates 07/01/2024 - thru - 06/30/2025

| Account Number | Account Description | T Y P E | Budget Prep 25*Phase 1 | Budget Prep 25*Phase 2 | Budget Prep 25*Phase 3 | Budget Phase 25*Phase 4 |
|--------------------------|---|------------------|------------------------------|------------------------------|------------------------------|-------------------------------|
| 100-031100-5110-0000-000 | ELECTRICITY | X | 1,800.00 | 0.00 | 0.00 | 0.00 |
| 100-031100-5230-0000-000 | TELECOMMUNICATIONS | X | 3,000.00 | 0.00 | 0.00 | 0.00 |
| 100-031100-5540-0000-000 | EDUCATION/TRAINING | X | 1,500.00 | 0.00 | 0.00 | 0.00 |
| 100-031100-5810-0000-000 | MEMBERSHIP DUES/SUBSCRIPTIONS | X | 2,500.00 | 0.00 | 0.00 | 0.00 |
| 100-031100-6001-0000-000 | OFFICE SUPPLIES & PRINTING | X | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 100-031100-6008-0000-000 | VEHICLE FUEL/OIL | X | 4,500.00 | 0.00 | 0.00 | 0.00 |
| 100-031100-6010-0000-000 | EQUIPMENT/SUPPLIES | X | 5,000.00 | 0.00 | 0.00 | 0.00 |
| 100-031100-6011-0000-000 | UNIFORMS | X | 2,000.00 | 0.00 | 0.00 | 0.00 |
| 100-031200-0003-0000-000 | USE OF E-SUMMONS FEES | X | 3,500.00 | 0.00 | 0.00 | 0.00 |
| 100-032000-5650-0000-000 | FIRE PROGRAM FUNDS | X | 15,000.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-1101-0000-000 | SALARIES | X | 77,354.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-1201-0000-000 | SALARIES/WAGES- OVERTIME | X | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-2100-0000-000 | FICA | X | 5,918.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-2210-0000-000 | VRS | X | 9,162.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-2300-0000-000 | HEALTH PLAN | X | 20,293.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-2400-0000-000 | GROUP LIFE | X | 1,037.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-2500-0000-000 | HYBRID DISABILITY INSURANCE | X | 572.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-3311-0000-000 | VEHICLE MAINT | X | 10,000.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-5110-0000-000 | ELECTRICITY-STREETLIGHTS | X | 24,000.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-5230-0000-000 | TELECOMMUNICATIONS | X | 1,500.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-5300-0000-000 | INSURANCE | X | 5,000.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-5540-0000-000 | EDUCATION/ TRAINING | X | 500.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-6001-0000-000 | OFFICE SUPPLIES & PRINTING | X | 500.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-6006-0000-000 | HAND TOOLS | X | 500.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-6007-0000-000 | REPAIR/ MAINT TOWN BUILDINGS | X | 14,000.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-6008-0000-000 | VEHICLE FUEL/ OIL | X | 3,000.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-6009-0000-000 | EQUIPMENT/ SUPPLIES | X | 11,000.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-6011-0000-000 | UNIFORMS/ SAFETY EQUIP | X | 1,500.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-7110-0000-000 | PARKING LOT/STREET/SIDEWALK MAINT | X | 7,000.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-7120-0000-000 | PARK MAINTENANCE/GATEWAY BEAUTIFICATION | X | 11,500.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-7130-0000-000 | REFUSE COLLECTION | X | 98,500.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-7140-0000-000 | LITTER GRANT | X | 1,200.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-7200-0000-000 | TOWN HALL EXPENSES | X | 30,000.00 | 0.00 | 0.00 | 0.00 |
| 100-043100-7201-0000-000 | Grant Matching Funds | X | 25,000.00 | 0.00 | 0.00 | 0.00 |



TOWN OF BOWLING GREEN
Budget Prep (Rev & Exp) Phase P1 to P4
Report dates 07/01/2024 - thru - 06/30/2025

| Account Number | Account Description | T Y P E | Budget Prep 25*Phase 1 | Budget Prep 25*Phase 2 | Budget Prep 25*Phase 3 | Budget Phase 25*Phase 4 |
|-------------------------------------|---|------------------|------------------------------|------------------------------|------------------------------|-------------------------------|
| Expense | | | 1,487,646.00 | 0.00 | 0.00 | 0.00 |
| Fund 100 General Fund | | | -1,487,646.00 | 0.00 | 0.00 | 0.00 |
| 300-000100-8233-0000-000 | TOWN HALL RENOVATIONS | X | 104,827.00 | 0.00 | 0.00 | 0.00 |
| 300-031100-5715-0000-000 | Police Department | X | 0.00 | 0.00 | 0.00 | 0.00 |
| 300-100201-0002-0000-000 | POLICE CAGE, FIREARMS, SAFETY EQUIPMENT | X | 10,000.00 | 0.00 | 0.00 | 0.00 |
| 300-100301-0004-0000-000 | KEYSTONE FMS CONVERSION | X | 55,000.00 | 0.00 | 0.00 | 0.00 |
| 300-100401-0005-0000-000 | CAPITAL PROJECTS RESERVE | X | 50,000.00 | 0.00 | 0.00 | 0.00 |
| 300-100500-0003-0000-000 | WATER SYSTEM REPLACEMENTS AND UPGRADES | X | 120,000.00 | 0.00 | 0.00 | 0.00 |
| 300-300100-8700-0000-000 | REFINANCING AND USDA PROJECTS | X | 26,000.00 | 0.00 | 0.00 | 0.00 |
| Expense | | | 365,827.00 | 0.00 | 0.00 | 0.00 |
| Fund 300 Capital Improvement | | | -365,827.00 | 0.00 | 0.00 | 0.00 |
| 400-071200-1210-0000-000 | HARVEST FESTIVAL | X | 25,000.00 | 0.00 | 0.00 | 0.00 |
| 400-071200-1230-0000-000 | MUSIC ON THE GREEN | X | 4,500.00 | 0.00 | 0.00 | 0.00 |
| 400-071200-1250-0000-000 | PARADE/HOLIDAY EVENTS | X | 2,000.00 | 0.00 | 0.00 | 0.00 |
| 400-071200-1310-0000-000 | TOWN HALL ACTIVITIES | X | 1,000.00 | 0.00 | 0.00 | 0.00 |
| Expense | | | 32,500.00 | 0.00 | 0.00 | 0.00 |
| Fund 400 Events / Activities | | | -32,500.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-1101-0000-000 | SALARIES | X | 143,115.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-1201-0000-000 | SALARIES/WAGES-OVERTIME | X | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-2100-0000-000 | FICA | X | 10,948.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-2210-0000-000 | VRS | X | 15,884.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-2300-0000-000 | HEALTH PLAN | X | 27,114.00 | 0.00 | 0.00 | 0.00 |



TOWN OF BOWLING GREEN
Budget Prep (Rev & Exp) Phase P1 to P4
Report dates 07/01/2024 - thru - 06/30/2025

| Account Number | Account Description | T Y P E | Budget Prep 25*Phase 1 | Budget Prep 25*Phase 2 | Budget Prep 25*Phase 3 | Budget Phase 25*Phase 4 |
|--------------------------|------------------------------------|------------------|------------------------------|------------------------------|------------------------------|-------------------------------|
| 500-500100-2400-0000-000 | GROUP LIFE | X | 1,918.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-2500-0000-000 | HYBRID DISABILITY | X | 1,059.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-3139-0000-000 | CONTINGENCY (3100) | X | 12,575.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-3140-0000-000 | ENGINEERING/PROF. SERVICES | X | 10,000.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-3311-0000-000 | VEHICLE MAINT | X | 1,350.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-3320-0000-000 | COMPUTER LICENSES/SUPPORT | X | 8,500.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-5110-0000-000 | ELECTRICITY | X | 20,000.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-5210-0000-000 | MAILING COSTS | X | 5,000.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-5230-0000-000 | TELECOMMUNICATIONS | X | 4,200.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-5300-0000-000 | TOWN INSURANCE-WATER | X | 4,700.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-5540-0000-000 | Education/Training/License/Permits | X | 1,500.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-5810-0000-000 | FEES AND DUES | X | 3,100.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-5820-0000-000 | LICENSES AND PERMITS | X | 18,500.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-5840-0000-000 | MISCELLANEOUS | X | 500.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-5899-0000-000 | Miss Utility Costs | X | 500.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-6001-0000-000 | OFFICE SUPPLIES/EQUIPMENT | X | 2,000.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-6005-0000-000 | Janitorial Supplies | X | 1,500.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-6006-0000-000 | HAND TOOLS | X | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-6007-0000-000 | REPAIR / MAINTENANCE | X | 165,000.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-6008-0000-000 | VEHICLE FUEL/OIL | X | 2,000.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-6009-0000-000 | EQUIPMENT/SUPPLIES | X | 2,000.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-6011-0000-000 | UNIFORMS/SAFETY EQUIP | X | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-6021-0000-000 | TESTING SUPPLIES/CHEMICALS | X | 5,000.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-6022-0000-000 | WATER TESTING | X | 11,500.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-6050-0000-000 | METER/FIRE HYDRANTS | X | 5,000.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-6060-0000-000 | WELL HEAD PROTECTION GRANT | X | 10,000.00 | 0.00 | 0.00 | 0.00 |
| 500-500100-8500-0000-000 | 2018 Loan Interest Expense | X | 53,986.00 | 0.00 | 0.00 | 0.00 |
| Expense | | | 551,450.00 | 0.00 | 0.00 | 0.00 |
| Fund 500 Water | | | -551,450.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-1101-0000-000 | SALARIES | X | 176,752.00 | 0.00 | 0.00 | 0.00 |



TOWN OF BOWLING GREEN
Budget Prep (Rev & Exp) Phase P1 to P4
Report dates 07/01/2024 - thru - 06/30/2025

| Account Number | Account Description | T Y P E | Budget Prep 25*Phase 1 | Budget Prep 25*Phase 2 | Budget Prep 25*Phase 3 | Budget Phase 25*Phase 4 |
|----------------------------------|--------------------------------|------------------|------------------------------|------------------------------|------------------------------|-------------------------------|
| 520-500100-1201-0000-000 | OVERTIME | X | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-2100-0000-000 | FICA | X | 13,522.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-2210-0000-000 | VRS | X | 21,892.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-2300-0000-000 | HEALTH INSURANCE | X | 27,311.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-2400-0000-000 | GROUP LIFE | X | 2,368.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-2500-0000-000 | HYBRID DISABILITY | X | 1,308.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-3160-0000-000 | TESTING | X | 41,000.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-3180-0000-000 | SLUDGE REMOVAL | X | 65,000.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-3311-0000-000 | VEHICLE MAINT | X | 2,000.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-3320-0000-000 | PROFESSIONAL SERVICES | X | 2,000.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-5110-0000-000 | ELECTRICITY | X | 30,000.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-5120-0000-000 | PROPANE | X | 3,000.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-5210-0000-000 | MAILING COSTS | X | 750.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-5230-0000-000 | TELECOMMUNICATIONS | X | 1,500.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-5300-0000-000 | INSURANCE | X | 4,250.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-5540-0000-000 | Education/Training/License | X | 3,000.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-5613-0000-000 | VPDES FEES/DEQ | X | 4,000.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-5840-0000-000 | SEWER OPS MISCELLANEOUS | X | 200.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-5899-0000-000 | MISS UTILITY COST | X | 500.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-6001-0000-000 | OFFICE SUPPLIES | X | 900.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-6004-0000-000 | LAB SUPPLIES/CHEMICALS | X | 17,500.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-6005-0000-000 | Janitorial Supplies | X | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-6006-0000-000 | SMALL TOOLS | X | 1,000.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-6007-0000-000 | REPAIR / MAINTENANCE | X | 150,000.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-6008-0000-000 | VEHICLE FUEL/OIL | X | 3,000.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-6011-0000-000 | UNIFORMS/SAFETY EQUIPMENT | X | 2,000.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-6030-0000-000 | PLANT & LAB SUPPLIES/CHEMICALS | X | 300.00 | 0.00 | 0.00 | 0.00 |
| 520-500100-8500-0000-000 | Loan Interest Expense | X | 161,270.00 | 0.00 | 0.00 | 0.00 |
| 520-500999-0001-0000-000 | CONTINGENCY (3100) | X | 1,927.00 | 0.00 | 0.00 | 0.00 |
| Expense | | | 740,250.00 | 0.00 | 0.00 | 0.00 |
| Fund 520 Sewer Operations | | | -740,250.00 | 0.00 | 0.00 | 0.00 |



TOWN OF BOWLING GREEN
Budget Prep (Rev & Exp) Phase P1 to P4
Report dates 07/01/2024 - thru - 06/30/2025

| Account Number | Account Description | T Y P E | Budget Prep 25*Phase 1 | Budget Prep 25*Phase 2 | Budget Prep 25*Phase 3 | Budget Phase 25*Phase 4 |
|---------------------|------------------------|------------------|------------------------------|------------------------------|------------------------------|-------------------------------|
| Report Total | | | 0.00 | 0.00 | 0.00 | 0.00 |

TOWN OF BOWLING GREEN, VIRGINIA
PROPOSED GENERAL AND WATER/WASTERWATER BUDGETS
FOR JULY 1, 2024, THROUGH JUNE 30, 2025

Pursuant to Section 15.2-2506 and Section 58.1-3007 of the Code of Virginia, the Bowling Green Town Council will hold a Public Hearing on May 2, 2024, at 7:00 P.M. in Council Chambers located at 117 Butler Street, Bowling Green, Virginia, to consider the following proposed FY 2025 General, Water and Wastewater Budgets. The proposed budget included no increases for real estate or personal property taxes or to water or sewer rates or trash collection rates.

The Town asks for any residents wishing to make a public comment or have any questions or concerns regarding the published budget figures to please submit to the Town office in writing by email townmanager@townofbowlinggreen.com, by mail to P.O. Box 68 Bowling Green, VA 22427 or be present at the public hearing.

| FY2025 Proposed Budget Summary | |
|---|-------------------------------|
| Department or Fund | FY2025 Proposed Budget |
| Administration | \$ 336,080 |
| Treasurer | \$ 385,019 |
| Police Department | \$ 187,011 |
| Donations Fire Programs | \$ 15,000 |
| Public Works | \$ 360,036 |
| Total General Fund Expenditures (Fund 100) | \$ 1,283,146 |
| Transfers Out From General Fund to Other Funds | \$ 204,500 |
| Total General Fund Expenditures + Transfers Out from General Fund to Other Funds | \$ 1,487,646 |
| Events & Activities (Fund 400) | \$ 32,500 |
| Debt Service (Fund 420) | 0.00 |
| Total General Fund Expenditures + Transfers Out from General Fund to Other Funds + Events & Activities | \$ 1,520,146 |
| Total Capital Projects Fund Expenditures (Fund 300) | \$ 365,827 |
| Water Fund (Fund 500) | \$ 551,450 |
| Sewer Fund (Fund 520) | \$ 740,250 |
| Total Enterprise Fund Expenses | \$ 1,291,700 |
| TOTAL EXPENDITURES/EXPENSES ALL FUNDS EXCLUDING TRANSFERS FROM GENERAL FUND TO OTHER FUNDS | \$ 2,973,172 |
| TOTAL EXPENDITURES/EXPENSES ALL FUNDS + TRANSFERS FROM GENERAL FUND TO OTHER FUNDS | \$ 3,177,672 |

PROPOSED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2024

Current Rate Proposed Rates

Real Estate: \$0.11/\$100 of asses 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: \$35.09

Commercial Rate (per cubic yard): \$57.75

Meals Tax: 6.00 % of gross receipts

Transient Occupancy Tax: 5.00 %

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

| FY 2025 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 | \$53.05 | \$93.02 | 0-5,000 | \$53.05 | \$100.49 | 0-5,000 | \$106.11 | \$120.81 |
| 5,001-10,000 | \$2.69 | \$4.72 | 5,001-10,000 | \$2.97 | \$5.60 | 5,001-10,000 | \$5.92 | \$6.73 |
| 10,001-20,000 | \$2.84 | \$4.97 | 10,001-20,000 | \$3.05 | \$5.81 | 10,001-20,000 | \$6.12 | \$6.98 |
| 20,010-30,000 | \$2.97 | \$5.18 | 20,001-30,000 | \$3.17 | \$6.00 | 20,001-30,000 | \$6.33 | \$7.21 |
| 30,001 & Up | \$3.05 | \$5.38 | 30,001-40,000 | \$3.32 | \$6.27 | 30,001-40,000 | \$6.60 | \$7.54 |
| Out-of-Town | | | 40,001-50,000 | \$3.40 | \$6.47 | 40,001-50,000 | \$6.87 | \$7.77 |
| Gallons | Water | Sewer | 50,001-100,000 | \$3.54 | \$6.71 | 50,001-100,000 | \$7.04 | \$8.06 |
| 0-5,000 | \$106.11 | \$105.14 | 100,001 & Up | \$3.64 | \$6.87 | 100,001 & Up | \$7.26 | \$8.26 |
| 5,001-10,000 | \$5.40 | \$5.33 | No increases to water & sewer rates. | | | | | |
| 10,001-20,000 | \$5.66 | \$5.61 | | | | | | |
| 20,010-30,000 | \$5.92 | \$5.86 | | | | | | |
| 30,001 & Up | \$6.12 | \$6.07 | | | | | | |

A budget synopsis is prepared and published for informational and fiscal planning purposes only. A copy of the line-item proposed budget is available for review by appointment at the Town Office located at 117 Butler Street during regular business hours.



Town Council Memorandum

TO: The Honorable Mayor and Town Council
FROM: J.C. LaRiviere, Director of Community Development & Partnerships
COPY: India Adams-Jacobs, Town Manager
SUBJECT: Intergovernmental Support Agreement (IGSA) with Fort Walker
DATE: June 4th, 2024

SUMMARY:

The Town of Bowling Green was approached by U.S. Army representatives from Fort Walker regarding the execution of an IGSA. The purpose of an IGSA is to reduce U.S. Army costs related to compliance with federal procurement requirements and provide a new stream of revenue to local governments. Town Council, at their March 7th, 2024, regular meeting, authorized the Town Manager to finalize the terms of the agreement and present the final contract to the Council, which is attached.

ALTERNATIVES:

The alternative would be to not authorize the Mayor to execute the agreement.

FISCAL IMPACT:

The Town will receive a 10% administrative fee on each procurement Fort Walker executes with the assistance of the Town of Bowling Green pursuant to the IGSA. Budgeted estimated revenue for Fiscal Year 25 is \$100,000.

RECOMMENDATION:

Staff recommends that Town Council vote to authorize the Mayor to execute the agreement.

DRAFT MOTION:

I move that the Council vote to authorize the Mayor to execute the contract.

INTERGOVERNMENTAL SUPPORT AGREEMENT (IGSA)
BETWEEN THE
UNITED STATES AND
TOWN OF BOWLING GREEN, VIRGINIA
IGSA-A60SI-24-DPW-001

This is an Intergovernmental Support Agreement (hereafter referred to as the IGSA or Agreement) between the Department of the Army, United States Army Garrison (Fort Walker) (hereinafter "Garrison" or "United States"), and Town of Bowling Green, a political subdivision of the Commonwealth of Virginia, is entered into pursuant to federal law codified at 10 USC 2679 and joint or cooperative procurement authorized by Va. Code Section 2.2-4304. The statute authorizes the Secretary of the Army to enter into an IGSA on a sole source basis with a state or local government to receive Garrison support and services. The Secretary of the Army has delegated authority to Fort Walker Garrison Commander (hereafter GC) to execute agreements on behalf of the United States.

The purpose of this IGSA is to outline the roles and responsibilities of the parties, identify the services to be furnished by Town of Bowling Green staff and/or access to the Town's contracted services, the prices to be paid by the United States, and the appropriate reimbursement and quality control procedures. The parties undertake this Agreement in order to provide services, supplies or construction to the United States, to achieve cost savings for the Department of the Army, and to provide additional revenues to local governments and their work forces.

RESPONSIBILITIES OF THE PARTIES:

Under this agreement, the Garrison will utilize the Town of Bowling Green, whether through personnel or via Town contracts, procured in accordance with applicable state public procurement laws, shall perform general contracting services as stated in this IGSA. The term "General Contracting Services" only includes services, supplies, resources, and support typically provided by a local government for its own needs and without regard to whether such services, supplies resources, and support are provided to its residents generally, except that the term does not include security guard or firefighting services. Notwithstanding the foregoing, any separately executed present or future mutual aid agreement is valid on its own terms.

This is a non-personnel services agreement. Each party is responsible for all costs of its personnel including pay, benefits, support and travel. Each party is responsible for supervision or management of its personnel. However, the Town is not responsible for the costs of any contractors or their personnel. Such costs shall be borne between the Garrison and contractor pursuant to any applicable contract terms and conditions, when the Garrison utilizes this IGSA for contractor services that have been procured by the Town.

The tasks, duties and responsibilities set forth in this IGSA may not be interpreted or implemented in any manner that results in Town of Bowling Green personnel creating or modifying federal policy, obligating appropriated funds of the United States, or overseeing the

work of federal employees. Under no circumstances, shall Town of Bowling Green employees or contractors be deemed federal employees.

If Town of Bowling Green shall provide general contracting services through a contract, the contract must be awarded through competitive procedures. (This requirement does not apply to collective bargaining agreements between Town of Bowling Green and its employees, if any.) Employees of the United States, defined for purposes of this provision as employees performing compensated work at the Garrison, may not perform Garrison services for or on behalf of Town of Bowling Green without the approval of the IGSA Manager (IGSA-M). Each party is responsible to ensure its compliance with applicable state and federal laws, regulations, and authorities. Subsequent references to “contractor” or “consultant” shall refer to a contracted party procured by the Town of Bowling Green.

SUMMARY OF SERVICES AND PRICE:

In consideration for the general contracting procurement services to be provided by the Town of Bowling Green, the Garrison agrees to pay Town of Bowling Green an administrative fee of 10% of each invoice billed to the Garrison for accepted services for any task order it issues to a contractor for services being provided under a solicitation issued by the Town of Bowling Green. In the first year of the contract, eligible contracts for use by the Garrison shall be limited to contracts for indefinite delivery/indefinite quantity general contracting services contracts for which the contractor agrees to accept task orders for general contracting services and indemnify and hold harmless the Town of Bowling Green and the Garrison for any performance obligations in this Agreement or any contract or task order issued hereunder that provide new or additional terms from existing contracts with the Town. By mutual written amendment of this Agreement or if provided in any written renewal term, additional contracts may be eligible for use by the Garrison on an approved task order basis.

TERM OF AGREEMENT: The term of this Agreement shall be for one year from the execution of the Agreement by the Garrison and Town of Bowling Green Town Manager, and renewable for successive one-year periods for nine (9) additional years upon mutual written execution of amendments providing for extensions. Absent written extension as provided herein, the Garrison shall only be obligated for one year of performance under the Agreement, as it has no authority to obligate additional periods of performance without appropriation of adequate funds by the Congress. The Garrison shall only be obligated for future year(s) of performance upon receipt of such funds, and only upon execution of extension(s). The IGSA-M shall provide notice of an intent to renew the IGSA at least 10 days prior to the expiration of then current performance period. The IGSA-M may condition the renewal upon availability of funds, and may suspend performance of the renewed period at no additional cost to the Garrison, until adequate funds have been received. If funds are not received, the parties agree that the Agreement can be unilaterally terminated by the IGSA-M without further liability to the Garrison, except for task work completed prior to a written notice of termination, and any associated administrative fees, within appropriated amounts.

PAYMENT: The Garrison shall pay the Town of Bowling Green for services based upon satisfactory completion of services on a monthly basis. Payment shall be based for services provided as set forth in this Agreement. Town of Bowling Green shall not include any State or Local taxes in the prices it charges the Garrison unless required by law or approved by the IGSA-M in advance. Town of Bowling Green shall electronically submit invoices or payment

requests to the Government's IGSA-TR and the IGSA-M. The IGSA-M will not authorize payment unless all billed services have been satisfactorily completed and may reduce the amount(s) billed for unsatisfactory or partial performance, or for other reasons specified in this Agreement, provided that written notice of any payment objections is provided within thirty days of a monthly invoice.

The payment method for IGSA's will be made via Miscellaneous Payment transactions processed through the General Fund Enterprise Business System (GFEBs). All IGSA's will be manually entered into GFEBs to commit and obligate funds. Payments will be processed within GFEBs by the Garrison Resource Management Office, who will submit payment submit documents to DFAS who will issue payment via electronic fund transfer (EFT) or via check to Town of Bowling Green.

It is understood by both parties that rates may change due to cost escalation for inflation of materials or other basis stated in existing or future contracts between Town of Bowling Green and contractors. If this occurs, change can only be adjusted upon 30 days written notice to the IGSA-TR and the IGSA-M. If the IGSA-TR or his representative disagree, the parties shall discuss the proposed rates, changes in the services, or other modifications to Agreement. Modifications to prices in the Agreement, except annual cost escalation provided in a competitively procured contract by Town of Bowling Green and included in the rates specified in a task order approved by the IGSA-M, must be reduced to writing and approved and incorporated into the Agreement by the IGSA-M.

OPEN COMMUNICATIONS AND QUALITY CONTROL: The Parties shall identify and present any issues and concerns that could potentially impede successful performance of the IGSA in a timely and professional manner. After the execution of the IGSA, an initial joint meeting of the Parties will be conducted to discuss the implementation of the IGSA. The initial meeting shall also discuss orientation of Town of Bowling Green contractors to work areas on the Garrison as well a phase-in plan to permit the orderly transition of responsibilities for performance of services.

INSPECTION OF SERVICES The following terms shall be included in any solicitation and resulting contract issued by the Town pursuant to this agreement:

Town of Bowling Green will only tender services and goods in conformance with the IGSA. The IGSA-TR will be responsible for inspecting all services performed. Town of Bowling Green and the applicable contractor(s) will be notified of the identity of the IGSA-TR and his/her alternate, and of any changes. If services are performed outside the Garrison, the IGSA-TR shall be granted access to areas where services are performed.

The IGSA-TR shall have the right to inspect and test all services; inspections and tests to be conducted in a manner that will not unduly delay the performance of work.

If the IGSA-TR determines that services do not conform to the requirements in Agreement, the IGSA-TR can require the contractor, to perform the services again, in whole or in part, at no additional cost to the Garrison, provided that claims are submitted as required by the underlying contract terms for the services. Alternately, the IGSA-TR can reduce the price to be paid for services to reflect the reduced value of the services to be performed, provided that the process for notice of claims in the underlying contract is observed and objections to any billed invoice is given within thirty days of the invoice. If the services cannot be corrected by re-performance,

the IGSA-TR can reduce the billed price to reflect the reduced value of the services to be performed. The IGSA-TR may alternately, based on sole discretion, waive price reductions or re-performance of services. Such waivers shall not constitute a waiver of requirements in the IGSA unless approved in writing by the IGSA-M. Notwithstanding the foregoing, in no event shall Town of Bowling Green be responsible for nonperformance or damage by a contractor except to the extent indemnified.

If Town of Bowling Green, or its contractor, is unable to perform any of the services due to an occurrence beyond the reasonable control of the parties, such as Acts of God, unusually severe weather, or government activities on the Garrison which impede performance, the contractor shall promptly notify the IGSA-TR. Notices of intent to file claims and defenses for nonperformance or delay on the part of any contractor engaged to perform work for the Garrison shall be as specified in the contract between Town of Bowling Green and that contractor except to the extent otherwise required by applicable laws.

In those rare instances in which a contractor fails to re-perform services or abandons performance, the Garrison may perform or contract for performance of the services and charge any costs exceeding an issued task order to Town of Bowling Green, or its contractor. Except in an emergency, the Garrison will not exercise this authority without providing prior written notice with a reasonable cure period to the POC designated by Town of Bowling Green and the contractor, to allow for amicable resolution of issues between the parties. If services are deemed to be deficient and cannot be corrected to the satisfaction of the IGSA-TR, the IGSA-M may terminate the IGSA immediately. Such termination shall not become effective without prior notice and consultation with the Town of Bowling Green point of contact identified in this Agreement.

TERMINATION: The IGSA may be terminated by mutual written agreement at anytime. Except as otherwise specified in this Agreement, either party can unilaterally terminate this IGSA upon 30 days written notice to the POCs designated in this Agreement, provided that payment is issued for task order work completed prior to a written notice of termination, and any associated administrative fees, within appropriated amounts.

The Garrison reserves the right to terminate this agreement for its convenience at any time. When notified by the IGSA-M of the termination, Town of Bowling Green, or its contractor, shall immediately stop all work. The Garrison will pay Town of Bowling Green the greater of a percentage of the agreed upon price reflecting the percentage of work performed prior to the notice and any associated administrative fee, or such termination costs specified in the contract between Town of Bowling Green and the contractor. Town of Bowling Green shall not be paid for any work performed or costs incurred which reasonably could have been avoided.

SUSPENSION OF AGREEMENT: The Garrison reserves the right to suspend performance of the Agreement or access to the Garrison in event of emergencies, mobilizations, national security reasons, or for other reasons outside the control of the Garrison. The Garrison will pay Town of Bowling Green the greater of a percentage of the agreed upon price reflecting the percentage of work performed prior to the notice and any associated administrative fee, or such costs specified in the contract between Town of Bowling Green and the contractor.

APPLICABLE LAW: The IGSA is subject to the law and regulations of the United States and the Commonwealth of Virginia. If any federal statute expressly prescribes policies or

requirements that differ from the terms and conditions of this IGSA, the provisions of the statute shall govern.

CLAIMS AND DISPUTES: The parties shall use their best efforts to resolve any disagreement or disputes they may have regarding this Agreement. To minimize disputes, the parties will meet periodically to discuss performance and any other issues they may have. The IGSA-TR shall represent the Garrison in such meetings. If Town of Bowling Green agrees for its contractor to defend or assert any particular claims on its behalf, a third-party representative may act in the place of Town of Bowling Green for purposes of this claims and disputes provision.

If the parties are unable to resolve an issue, the IGSA-TR or Town of Bowling Green, may submit a claim arising out of the Agreement to the IGSA-M for a final decision. The written submission must specify the nature and basis for the relief requested and include all data that supports the claim and may designate a Town of Bowling Green representative to discuss the claim and its resolution. The IGSA-M shall issue a final decision within 90 days of receipt of each claim.

If Town of Bowling Green is dissatisfied with the IGSA-M's decision, it may appeal the matter to the GC and must specify the basis of its disagreement. The GC or his designee shall issue a final determination on the matter within 60 days of receipt of the appeal. The final determination shall be reduced to writing and provided to the POCs specified in this agreement. All final determinations that result in the payment of additional funds to Town of Bowling Green must be coordinated with the IGSA-M.

If Town of Bowling Green wants to use an alternate disputes resolution (ADR) process for appeals, the Town may request an ADR to resolve disputes; the Garrison may agree to the use of an ADR in its sole discretion. If ADR procedures are employed, the Garrison Commander shall consider the findings and recommendations of the third-party mediator(s) in making his final determination.

NOTICES, POINTS OF CONTACT (POCs), ANNUAL REVIEWS, AND AMENDMENTS

TO THE IGSA:

The IGSA-TR or designated representative are as follows:

For the Garrison:

Benjamin H. McBride, Director of Public Works
(804) 633-8215

benjamin.h.mcbride.civ@army.mil

David Smith, Operations & Maintenance
(804) 867-3619

david.h.smith6.civ@army.mil

For the Town of Bowling Green:

India Adams-Jacobs
Bowling Green Town Manager
(804) 633-6212

townmanager@townofbowlinggreen.com

J.C. LaRiviere
Director of Community Dev. & Partnerships
(804) 633-6212

communitydevelopment@townofbowlinggreen.com

Unless otherwise specified, all notices under this Agreement shall be provided to the POCs specified above. Any notices to cure, material deficiencies, or claims communicated by the Garrison to a contractor engaged by the Town of Bowling Green shall be copied to the Town of Bowling Green POC.

The POCs and a management official at least one level above the POCs as well as the IGSA. IGSA-M shall meet annually to discuss the IGSA and consider any amendments to the Agreement.

Any party can propose amendments at any time. All amendments must be reduced to writing and incorporated by amendment to Agreement by execution of the IGSA-M and Town Mayor or Town Manager in order to be effective.

DUTY TO PROTECT GOVERNMENT PROPERTY ON THE GARRISON: In the event that a task order requires performance of work on Garrison property, Town of Bowling Green's contractor shall conduct a visit of the Garrison with the IGSA-TR prior to performance to satisfy itself of the general and local conditions existing on the Garrison to include sites where services will be performed. The task order shall specify that the contractor shall prepare an accident-avoidance plan and plan to protect Garrison property on the Garrison and assume all the requirements stated in Annexes to this Agreement.

Should the Town of Bowling Green's contractor damage Garrison property, the contractor may replace the item or restore it to its prior condition at its own cost or reimburse the Garrison for such costs. If the contractor, does not take measures to replace or restore, the Garrison reserves the right to deduct replacement or restoration costs from amounts billed by the contractor, each month. The IGSA-TR shall provide written notice of the Government's intent to offset costs against billings at least thirty days from receipt of a billed amount for which an offset is to be applied to allow the parties to resolve the matter amicably. Such resolution can include a schedule for payments to cover the loss or restoration of Government property over the term of the current period of performance.

CONTINUITY OF SERVICES: Town of Bowling Green recognizes that the services under this Agreement are vital to the Garrison and must be continued without interruption, and performed even in event of a dispute between the parties. Should the Garrison terminate this Agreement for any reason, Town of Bowling Green's contractor, shall to same extent as provide for continuity of services or transition in the underlying contract between Town of Bowling Green and the contractor, furnish phase-in training to any successor contractor and exercise its best efforts and cooperation to effect an orderly and efficient transition of services.

WAGES AND LABOR LAW PROVISIONS: These provisions apply to Town of Bowling Green, and any contractor performing services under this IGSA on behalf of the Garrison or Town of Bowling Green. The Town of Bowling Green and/or its contractor, shall be exempt from federal labor statutes, provided it pays its employees at wage grades or rates normally paid by the Town of Bowling Green, and complies with all applicable state and federal labor laws and standards. In no event, however, shall any employee be paid at wage rate below the minimum wage established in the Fair Labor Standards Act. The contractor, shall comply with all applicable federal, state and local occupational safety and health requirements and standards. If Town of Bowling Green has knowledge that any actual or potential labor dispute by employees of a contractor may delay or threaten to delay performance of the contract, Town of Bowling

Green shall immediately notify the IGSA-TR and the IGSA-M. Town of Bowling Green shall provide timely updates until the dispute is resolved.

NON-DISCRIMINATION AND SEXUAL ASSAULT/HARASSMENT: This provision applies to Town of Bowling Green and its contractors. Town of Bowling Green agrees not to discriminate against any employee based upon race, color, religion, sex, national origin, or sexual orientation, or to allow any employee to engage in discriminatory practices or conduct while performing work under this IGSA. Town of Bowling Green’s contractors engaged in task orders on behalf of the IGSA shall not permit employees convicted of sexual assault, sexual harassment or trafficking to perform services under this IGSA. Town of Bowling Green and contractors engaged in task orders on behalf of the IGSA, shall not engage in age discrimination, and shall comply with the Americans with Disabilities Act with respect to the hiring and accommodation of employees performing services under this IGSA.

TRANSFERABILITY: This Agreement is not transferable except with the written authorization of the IGSA-M.

ACTIONS OF DESIGNEES: Any act described in the IGSA to be performed by an individual or official can be performed by the designee of such individual or official, with the exception of the IGSA-M.

Signatures and dates of signatures of the parties:

FOR THE GARRISON:

FOR TOWN OF BOWLING GREEN:

JASON P. DUFFY, LTC, SF
Garrison Commander

Mr. Mark A. Gaines
Mayor, Town of Bowling Green

Date

Date

ATTACHMENTS / ANNEXES TO THE IGSA

Garrison Security and Access Requirements: The below details will be incorporated under execution of each task order and submitted to the contractor performing the service.

AT/OPSEC Form 40: This form will be completed and submitted for approval upon issuance of Statement of Work and/or Task Order of Project.

GARRISON SECURITY AND ACCESS REQUIREMENTS: if work will be performed on an Army Garrison or other property under the Army's control, consult with the Garrison Security Office (GSO) to add specific security requirements that must be met for contractors to access Army property as well as background requirements for Town of Bowling Green contractors. The following work sheet shall be completed by the proponent for the services, submitted to the GSO for review and approval, and submitted to the IGSA-M. The GSO shall submit any additional Garrison security procedures and requirements to the IGSA-M, to include any limitations on access to the Garrison, specific gates to be used, licensing and inspection of vehicle requirements, etc. In the unlikely event that the Agreement will require Town of Bowling Green contractors to access classified information, the Garrison shall specify procedures for access, storage, and similar procedures for all classified information. The IGSA-M shall additionally tailor FAR 52.204-2 for inclusion in the Agreement.

Town of Bowling Green contractors shall not permit employees who are not citizens or lawful immigrants to perform services under this IGSA. Employees who have been convicted of felonies, sex crimes, drug offenses or violent crimes, shall not perform services under this IGSA without the specific approval of the IGSA-TR. Town of Bowling Green contractors shall not permit any employee to perform work on this IGSA if such person is identified by the IGSA-TR as a potential threat the health, safety, security, general well-being, or operational mission of the United States. The IGSA-TR may deny the continued entry of any employee upon receipt of information that indicates that the individual's continued entry to the Garrison is not in the best interests of national security. All contractor vehicles will be identifiable and include the contractor's name.

Other General Provisions to be considered:

FEDERAL HOLIDAYS: [If applicable, specify when the contractor can perform services on the Garrison, and advise whether the contractor is obligated to perform during federal holidays. If not, specify whether the services be made up, for example, performed on the next duty day, or skipped. The federal holidays should be listed.]

INSURANCE (If services are provided on post): Town of Bowling Green shall at its own expense provide and maintain during the entire period of this IGSA the following insurance:

- a. General liability insurance with a minimum combined single limit of \$1,000,000 per occurrence and \$2,000,000 in the aggregate for all premises and operations. The policy shall include coverage for bodily injury, death and property damage arising out of actions or omissions by Town of Bowling Green or its employees or contractors.
- b. Comprehensive vehicular liability insurance in the combined single limit of \$1,000,000 per occurrence for bodily injury and property damage.
- c. Copies shall be furnished to the IGSA-TR and IGSA-M before providing services under this agreement.

Town of Bowling Green may propose to self-insure for such damage. Its acceptability should be assessed by the Garrison. If acceptable, an appropriate provision should be included in the IGSA addressing self-insurance and stating that the self-insurance is authorized in lieu of the above insurance requirements.

LIABILITY FOR DAMAGE TO THIRD PARTIES: The United States shall not be responsible for injuries and deaths to Town of Bowling Green employees or employees of its contractors, unless caused by a Government employee and compensable pursuant to federal legislation

authorizing recovery against the United States.

DUTY TO COOPERATE IN ACCIDENTS AND DAMAGE: Town of Bowling Green shall fully cooperate with the United States in investigations involving accidents or damage to property or persons on property under federal control. Town of Bowling Green shall timely furnish to the IGSA-TR reports of investigations it completes regarding such incidents.

DRUG FREE WORKPLACE ON MILITARY GARRISONS AND FACILITIES: All property under the control of the Department of the Army are drug free areas. Notwithstanding any contrary State or Local law, the Town of Bowling Green shall notify all individuals performing services on the Garrison that no controlled substances as specified in the Controlled Substances Act and 21 Code of Federal Regulations shall be sold, distributed, used or consumed on the Garrison. The IGSA-TR may direct the Town of Bowling Green to bar individuals who violate these laws and policies. Such individuals additionally may be barred from access to the Garrison by the Garrison Commander.

TOWN OF BOWLING GREEN EMPLOYEE REQUIREMENTS: Town of Bowling Green and contractor employees shall comply with all Garrison security, health and safety conditions. Employees who interface with government personnel shall be able to speak and understand English. All employees shall wear identification badges or distinctive clothing which clearly identifies that they are Town of Bowling Green employees or contractors. At the conclusion of the IGSA or whenever an employee no longer performs IGSA services, Town of Bowling Green will provide the IGSA-TR all identification or other credentials furnished by the government.

AT/OPSEC Form 40

The AT/OPSEC Form 40 will be completed and submitted for approval upon issuance of Statement of Work and/or Task Order of Project.



TO: The Honorable Mayor and Town Council
FROM: India Adams-Jacobs, Town Manager
COPY: Tina Staples, Finance Director; Jeff Gore, Town Attorney
SUBJECT: Pre-Audit Engagement Approval & Authorization- Rodefer Moss & Co.
DATE: June 4, 2024

SUMMARY:

This memo is a request for approval from the Town Council for pre-audit services.

BACKGROUND:

Over the last four months, the Town Manager has worked with several consultants to assist with completing the FY21 audit. To date, the work for the FY21 audit has been completed with the assistance of The Berkley Group. Based on their firm's workload, the Berkley Group is no longer available to assist the Town with pre-audit services moving forward. As such, the Town Manager recruited a new firm to assist the Town with the mission-critical pre-audit work to complete the still outstanding audits, FY22, FY23, and soon FY24.

The preaudit firm, Rodefer Moss & Co., will play a crucial role in ensuring the accuracy and compliance of our financial records, as well as providing valuable insights to strengthen our internal control and assist with providing necessary documents to the audit firm for compliance.

Lack of audits weakens the Town's position for applications and loans and affects its credit rating, which will be downgraded due to the status of past-due audits. As such, the Town Manager requests that the town Council approve the request for pre-audit assistance so staff can proceed with the progress that has been made thus far in 2024.

ALTERNATIVES:

Not applicable.

RECOMMENDATION:

The town staff recommends that the Town Council approve and authorize the Town Manager to execute the pre-audit engagement letter with Rodefer Moss & Co.

FISCAL IMPACT:

This fiscal impact ranges from \$27,500 to \$37,500 for each fiscal year of pre-audit work.

DRAFT MOTION:

The town staff recommends that the Town Council approve and authorize the Town Manager to execute the pre-audit engagement letter with Rodefer Moss & Co. accounting firm.



May 24, 2024

Ms. India Adams-Jacobs
Town of Bowling Green, Virginia
117 Butler Street
P.O. Box 468
Town of Bowling Green, VA 22427

Dear Ms. Adams-Jacobs:

We are pleased to confirm our understanding of the services we will provide to the Town of Bowling Green, Virginia (the "Town") for the fiscal years ended June 30, 2022, 2023 and 2024. Rodefer Moss & Co, PLLC (the "Firm") appreciates the confidence expressed by the Town in our firm and our municipal government expertise. We look forward to a long and continued relationship as an integral financial management resource to the Town's management and governing body.

We are prepared to provide a full range of accounting and consulting services to the Town contingent upon your approval. The purpose of this engagement is to identify the scope of available accounting and consulting services from the Firm, the specific services anticipated to be provided at this time and confirm the terms of our engagement.

Scope of Services

The scope of accounting and consulting services that can be provided to the Town are outlined below. These services shall include the operations and funds of the Town. Additional services may be provided as agreed upon in the future.

Anticipated Services to be Provided at this Time

General accounting and advisory assistance:

- Reconcile beginning fund balances to audited financial statements and propose adjustments as necessary
- Annual preparation of accrual entries including reversing entries for prior year accruals
- For all significant balance sheet accounts, compare balances per the trial balances to supporting documentation and propose adjustments as necessary
- Perform broad analytical review of income and expense accounts as compared to the previous year and propose adjustments as necessary
- Perform reconciliations of federal and state funding per the APA's CARS reports to trial balance and propose adjustments as necessary.
- Capital asset assistance to determine asset additions, record asset additions and disposals, and calculate and record depreciation expense
- Prepare adjustments for debt service payments so long-term debt transactions are properly reported
- Prepare documentation of all procedures performed to be maintained for use by auditors
- Preparation of information for accrual basis trial balances
- Obtain Virginia Retirement System Snapshot download data and GASB 68 data from client to assist with calculation of net pension liability and deferred amounts
- Obtain Other Post Employment Benefit (OPEB) actuarial valuations, as applicable, from client to assist with calculation of net OPEB liability and deferred amounts

- Inquire of staff whether there are any known transactions that may not have been recorded properly and propose adjustments as needed
- Journal entries will be provided to client staff in a standard format for entry into your accounting software system
- In coordination with auditors, assist with implementation of statements issued by the Financial and Governmental Accounting Standards Boards
- Assist with training staff on the above listed procedures, as desired
- Other assistance to prepare for the annual audit to be agreed upon during engagement planning

Specific Engagement Requirements

We acknowledge that the Town of Bowling Green, Virginia is in a difficult position as its financial statements have not been audited since the fiscal year ended June 30, 2021, for which the audit is currently in progress. Therefore, additional work will be incorporated in our planned FY22 work to encompass adjusting the June 30, 2021 balances such that the beginning balances for this three year period will balance to the final FY21 audited figures.

Additional General Terms and Conditions

In advance of our services, we will provide a detailed client assistance listing request of required information. This list will include requests for:

- Contacts within and external to the Town from whom we can solicit information supporting the services we will provide
- Specific schedules or general ledger reports that will be used to provide the information required for the services

In compliance with our professional standards regarding independence, we will not provide any audit or other attestation services, as defined by professional standards, to the Town in conjunction with these accounting and consulting services. However, we will act as the Town's representative in the audit process. This representation will include, but not be limited to the following:

- Meet with auditors and Town personnel to determine the timing of the audit information required by the auditors, and the audit process
- Review, analyze, and determine the necessity of any proposed adjustments or additional disclosure requirements
- Assist the Town in the implementation of any auditor recommendations regarding internal controls

The auditors will continue to prepare the external financial report. We will make all known adjustments based on our historical knowledge of your organization and routine practices by local governments in the Commonwealth, however it is your responsibility to make us aware of any unusual or infrequent transactions so that we may record the underlying transactions appropriately.

All books and records of your organization will continue to be property of the Town, and you will be responsible for their maintenance and their accuracy. You agree to provide us access to your records, both electronic and manual, as needed to perform these duties. If on-site fieldwork is deemed to be required, you agree to provide adequate workspace and access to the internet to us. Prior to our start, we will establish a timeline for completion of these tasks. As work progresses, we will report to you periodically on our progress and any problems encountered. We will make every effort to coordinate with the auditors to ensure completion prior to their scheduled fieldwork.

It is understood that most, if not all, of our services outlined in this scope of services will be provided through remote work. It is critical that client staff be able to upload requested documents to us in an electronic format. It is imperative that source documents requested be uploaded to us in a timely manner so that they are available to us by our scheduled fieldwork start date in order that we can complete our work and meet deadlines of the auditors.

It is understood that due to the nature of this project, it is likely that we will have access to confidential information, and we understand that we are to maintain the confidential nature of that information through the employment of administrative, technical, and physical safeguards that are appropriate under the circumstances.

Management's Responsibilities

The Town's management and governing body is, and will continue to be, solely responsible for establishing and maintaining an effective accounting and internal control system, including, without limitation, systems designed to assure fair presentation of the Town's financial statements and compliance with policies, procedures, and applicable laws and regulations.

The Town's management and the governing body will also be responsible for establishing the scope of our accounting and consulting services and providing the resources allocated to the work; such responsibility includes determining the nature, scope, and extent of the accounting and consulting services to be performed by the Firm, providing overall direction and oversight for each service, and reviewing and accepting the results of the work.

Our engagement involves providing assistance in the preparation of the adjusted trial balances for the use of the external auditor. As provided for in Section 100, paragraphs 24-27, of the Standards for Accounting and Review Services of the American Institute of Certified Public Accountants (AICPA) we will not issue a compilation report in conjunction with these adjusted trial balances, and instead, we will use this engagement letter as documentation and confirmation of your understanding of the services to be performed and the limitations on the use of such adjusted trial balances. In this regard, by signing this engagement letter, the Town's management acknowledges its understanding and acceptance of the following:

- That the nature and limitations of the adjusted trial balances are restricted for use only by the external auditor in conjunction with the financial statement audit;
- That the adjusted trial balances are limited to presenting information that is the representation of the Town's management, and the work performed by the Firm in compiling the adjusted trial balances cannot be relied upon to disclose errors, fraud, or illegal acts;
- That the adjusted trial balances will not be audited by the Firm and no opinion or any other form of assurance on the adjusted trial balance will be provided by the Firm;
- That the Town's management has knowledge about the nature of the procedures to be applied and the basis of accounting assumptions to be used in the preparation of the adjusted trial balance;
- That the compiled adjusted trial balances are not to be used by any third parties for any purpose (the financial statement auditor is not considered to be a third party).

Management is ultimately responsible for the fair presentation of the adjusted trial balances and management will make such representations to the external auditors.

The Firm's Responsibilities

The Firm is responsible for providing the accounting and consulting services requested, as defined in the Scope of Services section of this letter in accordance with the applicable professional standards of the AICPA. The Firm may also report or otherwise communicate to the Town's management any recommendations it determines necessary resulting from the accounting and consulting services provided.

Access to Working Papers and Reports

Any working papers prepared by the Firm in connection with performing the accounting and consulting services are the property of the Firm. Upon request, copies of any or all working papers and reports that the Firm considers to be nonproprietary will be provided to management of the Town. The Town may make such copies available to its external auditors and to regulators in the exercise of their statutory oversight of the Town. Such copies may not be made available to any third party without prior written consent from the Firm.

Engagement Administration, Fees and Other

We will communicate with the auditor to determine the expected timing of completion for timely issuance of the audit. We understand that timing is of the essence to complete the work on FY22, and assuming we receive requested documents in accordance with the attached schedule, we expect that our work for FY22 would be completed by July 31, 2024. We would follow the FY22 scheduled work immediately with FY23 and FY24 work and would schedule a timeline for completion of the subsequent years once FY22 is completed.

Tamara Greear, CPA is the engagement partner, Mary Earhart, CPA, is the engagement principal, and Christy Kitts, CPA, is the senior manager, and all are responsible for supervising the engagement.

Our fees will be based on the actual hours worked by the members of the engagement team and their respective billing rates. We make every effort to keep our fees to a minimum by using schedules, analyses, or reconciliations prepared by your staff. We will require assistance from management to provide documentation to support the accounting adjustments and schedules we will prepare.

In accordance with firm policy, work may be suspended if your account becomes significantly overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

New funds, component units, entities, or transactions requiring significant additional accounting services may be considered outside the scope of this proposal. In addition, changes in personnel or software that could impact the performance of our engagement would also be outside the scope of these services. Should we encounter situations that would require us to incur additional time, or to perform services outside the scope of our proposal, we will make every effort to notify you prior to incurring additional time.

In the event that Rodefer Moss & Co, PLLC is required to respond to a subpoena, court order, or any other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate Rodefer Moss & Co, PLLC at our standard hourly rates for the time we expend in connection with such response, and to reimburse Rodefer Moss & Co, PLLC for all out-of-pocket expenses incurred in that regard.

We estimate that our fees for the pre-audit services outlined in the scope of this engagement letter will be:

| For the fiscal year ending | Range |
|----------------------------|---------------------|
| June 30, 2022 | \$30,000 - \$37,500 |
| June 30, 2023 | \$27,500 - \$37,500 |
| June 30, 2024 | \$27,500 - \$37,500 |

| | Standard Hourly Billing Rates |
|-----------------------------|-------------------------------------|
| Partner | \$275 - \$325 |
| Principal or Senior Manager | \$200 - \$275 |
| Manager | \$150 - \$190 |
| Senior | \$125 - \$150 |
| Associate I and II | \$ 90 - \$125 |

Because the Firm has no direct control over the type and number of services requested by the Town during the term of this engagement, nor does the Firm have control over the quality of the Town's accounting system or records, potential turnover of the Town's staff or the Town's staffing levels, resources, or capabilities, it is impractical for us to provide an accurate amount of hours that will be required for the services requested or a not-to exceed limit on fee and expenses charged. However, the above are fee estimates for the Town.

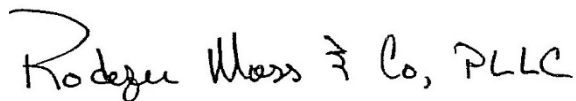
Fees and out-of-pocket expenses for this engagement, plus travel (mileage reimbursement at current approved IRS business mileage rates per mile plus lodging and meals, as necessary, to be reimbursed under an accountable plan, with separate identification on invoice) will be billed semi-monthly as work progresses and are payable upon receipt of the invoice. In accordance with our firm's policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full.

You acknowledge that we devote a substantial amount of time and resources to the hiring, retention, and training of employees engaged in the provision of services to our clients. Accordingly, we ask that you agree to the following. In the event that any of our employees accepts a position of employment with your Company, or any of its related parties at any time while we are performing services for you or within one year thereafter, you agree to compensate us in the form of a fee equal to 20% of the employee's annual compensation in effect on the date employment was contracted. This fee will be payable when the employee accepts such a position.

The term of this agreement is initially for one-year from the date hereof, however, it may be extended annually based on mutual agreement in writing by both parties. Should you become dissatisfied with our performance, you may terminate this agreement on demand, however, you will be responsible for payment for any services rendered to the point of termination.

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

Very truly yours,



Roderfer Moss & Co, PLLC

RESPONSE TO ENGAGEMENT LETTER:

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

By: _____

Title: _____

Date: _____

Town of Bowling Green, Virginia

Documents Requested and Estimated Timeline

Years Ending June 30, 2022

| Requested Of | Requested Timeline | Document Requested |
|---------------------|---------------------------|---|
| RFC | 6/10/2024 | FY21 Audited Financial Statements |
| RFC | 6/10/2024 | FY21 Adjusted Trial Balance in Excel |
| RFC | 6/10/2024 | FY21 Auditor Adjusting Journal Entries |
| RFC | | FY21 Significant Auditor Workpapers and Supporting Documents: |
| RFC | 6/10/2024 | Cash Summary |
| RFC | 6/10/2024 | June 2021 Bank Statements and Reconciliations |
| RFC | 6/10/2024 | Schedule of Receivables and Supporting Documents for all Funds |
| RFC | 6/10/2024 | Property Tax - Assessment reconciliation |
| RFC | 6/10/2024 | Property Tax - Tax Relief for the Elderly Summary |
| RFC | 6/10/2024 | Property Tax - 60-Day Accrual Workpaper |
| RFC | 6/10/2024 | Property Tax - Taxes Receivable Reconciliation and Supporting Docs |
| RFC | 6/10/2024 | Propertey Tax - Allowance Calculation |
| RFC | 6/10/2024 | Proprietary - AR - Aging Report and Recon to TB |
| RFC | 6/10/2024 | Proprietary - Allowance Calculation |
| RFC | 6/10/2024 | Proprietary - 60-Day Accrual Calculation and Suporting Doc |
| RFC | 6/10/2024 | Proprietary - Customer Deposit Report and Summary Recon |
| RFC | 6/10/2024 | Prepaid Expenses - Schedule and Supporting Docs |
| RFC | 6/10/2024 | Inventory schedules and supporting docs |
| RFC | 6/10/2024 | Capital Assets - leadsheet reconciling FY21 transactions in total |
| RFC | 6/10/2024 | Capital Assets - detailed depreciation data in Excel - by Class/Category and Dept/Fund |
| RFC | 6/10/2024 | Capital Assets - construction in process summary schedule |
| RFC | 6/10/2024 | Schedule of Vendor Accounts Payable and Supporting Documents |
| RFC | 6/10/2024 | Schedule of Accrued Payroll and Supporting Documents |
| RFC | 6/10/2024 | Schedule of Accrued Compensated Absences and Supporting Documents |
| RFC | 6/10/2024 | Deferred revenue schedules |
| RFC | 6/10/2024 | Debt - Analysis of FY21 transactions - beg bal, issuances, retirements, end bal |
| RFC | 6/10/2024 | Debt - Amortization schedule summaries and supporting documents |
| RFC | 6/10/2024 | Interest Payable - calculation |
| RFC | 6/10/2024 | Premium/Discount/Deferred amount amortization schedules |
| RFC | 6/10/2024 | GASB 68 - Pensions - Calculation, Related Ending Balances, and Supporting Docs |
| RFC | 6/10/2024 | GASB 75 - OPEB - Calculation, Related Ending Balances, and Supporting Docs |
| | | |
| | | FY22 Documents: |
| | | Financial Reports/Exports: |
| Town Staff | 6/10/2024 | Trial Balance Summary for month of June, including original and final budgets in Excel |
| Town Staff | 6/10/2024 | Revenue Summary - July 1 - June 30 |
| Town Staff | 6/10/2024 | Expenditure Summary - July 1 - June 30 |
| Town Staff | 6/10/2024 | General Ledger Detail in Excel - July 1 - June 30 |
| Town Staff | 6/10/2024 | Check register for all types of checks written |
| | | |
| | | Cash and Invesments: |
| Town Staff | 6/10/2024 | Bank statements and reconciliations for every account for the each month of each year |
| | | |
| | | Property Taxes: |
| | | Tax assessments - summary pages from tax levy books for all types of tax: |
| Town Staff | 6/17/2024 | Real Estate |
| Town Staff | 6/17/2024 | Personal Property |
| Town Staff | 6/17/2024 | Public Service Corporation |
| Town Staff | 6/17/2024 | Tax relief for the elderly/handicapped/veterans - summary for each tax year |
| Town Staff | 6/17/2024 | Tax receivable reports by tax year and type of tax as of June 30 showing outstanding collectible tax balances |
| Town Staff | 6/17/2024 | Report of tax collections from July 1 - June 30 by tax year and type of tax |
| Town Staff | 6/17/2024 | Report of tax collections from July 1 - August 31 by tax year and type of tax |
| | | |
| | | Proprietary/Enterprise Fund: |
| Town Staff | 6/17/2024 | Monthly billing summary reports for each month - showing total billed for water/sewer/refuse |
| Town Staff | 6/17/2024 | Monthly adjustment summary reports for each month - showing total adjustments for water/sewer/refuse |
| Town Staff | 6/17/2024 | Aging reports as of June 30 showing balance due |

| Town of Bowling Green, Virginia | | |
|---|---------------------------|---|
| Documents Requested and Estimated Timeline | | |
| Years Ending June 30, 2022 | | |
| Requested Of | Requested Timeline | Document Requested |
| | | Invoices: |
| Town Staff | 6/17/2024 | Scan of every invoice for vendor payments exceeding \$5,000, except: |
| Town Staff | 6/17/2024 | EXCLUDE: services not related to projects, consummable supplies, contributions to others, maintenance/repairs |
| Town Staff | 6/17/2024 | We are looking for any procurements that might result in either a capital asset (depreciable assets, including |
| | | tangible assets, a lease or software subscription IT arrangement), or will support a prepaid item, |
| | | or a debt service payment |
| | | Debt: |
| Town Staff | 6/17/2024 | New loans/indebtedness: loan documents/bond transcripts |
| Town Staff | 6/17/2024 | Existing loans/indebtedness: amortization schedules |
| Town Staff | 6/17/2024 | Drawdown requests for draws on new loans |
| Town Staff | 6/17/2024 | Loan transaction history printouts for the year(s) and confirmation of year end balances as of June 30 |
| | | Construction Projects: |
| Town Staff | 6/17/2024 | Summary of projects in process and completed for each year |
| | | Grants: |
| Town Staff | 6/17/2024 | Reimbursement requests for any grants with expenditures during the year |
| Town Staff | 6/17/2024 | identification of expenditures for any grants received in advance (i.e. ARPA), ID of carryover balance at June 30 |
| | | GASB 68 - Pensions: |
| Town Staff | 6/24/2024 | GASB 68 Letter from VRS for each June 30 year |
| Town Staff | 6/24/2024 | Snapshots from VRS, downloaded to Excel for every month of each fiscal year |
| | | GASB 75 - Other Post Employment Benefits: |
| Town Staff | 6/24/2024 | If there is a stand-alone health insurance plan that permits retiree participation and you have obtained |
| | | actuarial valuations in the past, please provide the valuations and GASB 75 reports for each reporting year. |
| | | GASB 87 - Leases: |
| Town Staff | 6/24/2024 | Any leasing agreements in effect, include executed agreements and subsequent modifications |
| | | for which Town is either Lessee or Lessor of any tangible property. |
| | | GASB 96 - SBITAs: |
| Town Staff | 6/24/2024 | Any Subscription Based Information Technology Arrangements to which Town is a party and has committed |
| | | to pay subscription fees beyond 12 months. |



Town Council Memorandum

TO: The Honorable Mayor and Town Council
FROM: J.C. LaRiviere, Director of Community Development & Partnerships,
Jeffrey Smith, Intern
COPY: India Adams-Jacobs, Town Manager
SUBJECT: Resolution of Support for Grant Application to Virginia Department of Health
(VDH) Planning & Design Fund
DATE: June 4th, 2024

SUMMARY:

Staff is requesting that Town Council adopt the attached resolution of support as required by the VDH Planning & Design Fund program to support the Town's grant application for the Town of Bowling Green Hydrogeologic Source Evaluation project.

BACKGROUND:

The Town of Bowling Green is working with Stantec engineers to mitigate exceedances caused by presence of radionuclides in the Town drinking water system. VDH has advised the Town to apply to this grant program to fund a Hydrogeologic Source Evaluation project. The grant application has been prepared by the Town, and staff will work with Stantec to finalize the application. The grant program requires that the Town submit a resolution of support from the Council as part of the application process. The goal of the project is to investigate and fully understand the natural conditions within which the Town must operate to mitigate presence of gross-alpha in the drinking water system which will inform potential new well location(s) and treatment options for existing well(s).

ALTERNATIVES:

The alternative would be to not adopt the resolution of support, which would prevent the submission of the Town's grant application.

FISCAL IMPACT:

This grant program requires no local match, and the Town is requesting the program's maximum award amount of \$45,000 in the grant application.

RECOMMENDATION:

Staff recommends that the Town Council adopt the resolution of support to enable the Town to apply to the VDH Planning & Design Fund to obtain funding for the Town of Bowling Green Hydrogeologic Source Evaluation project.

DRAFT MOTION:

I move that Council adopt the attached resolution of support for the Town's grant application to the Virginia Department of Health Planning and Design Fund to obtain funding for the Town of Bowling Green Hydrogeologic Source Evaluation project.

TOWN of BOWLING GREEN
RESOLUTION OF SUPPORT

Application to Virginia Department of Health Planning & Design Fund

WHEREAS, the Town of Bowling Green has been issued a notice of violation by the Virginia Department of Health (VDH) for exceeding state mandated allowable levels of gross alpha radiation; and

WHEREAS, the public health and safety of the residents of Bowling Green is the Town's most critical priority, and;

WHEREAS, the Town Council and the municipal government recognize the need to investigate the source of gross alpha contamination in the water supply and to identify potential new well sites and treatment solutions to bring the system into compliance with regulatory standards; and

WHEREAS, the proposed project will serve as foundational research to identify the natural conditions within which the Town must operate to address these issues, including the investigation of source water quality in various aquifers at various depths; and

WHEREAS, this project will enable the Town to execute future projects to reduce radionuclide levels in the town's water supply, effectively manage water quality, and prevent future violations; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOWLING GREEN TOWN COUNCIL: The Town Council authorizes and strongly supports the grant application to the VDH Planning & Design Fund for the Town of Bowling Green Hydrogeologic Source Water Assessment. The project will investigate the source of gross alpha contamination and identify potential locations for new wells and tailor treatment options for existing wells based on the findings.

This Resolution was approved this 4th day of June, 2024, by the Town Council of the Town of Bowling Green, Virginia.

By: _____
Hon. Mark Gaines, Mayor

Attest:

India Adams-Jacobs, Clerk of the Council



Town Council Memorandum

TO: The Honorable Mayor and Town Council
FROM: J.C. LaRiviere, Director of Community Development & Partnerships
COPY: India Adams-Jacobs, Town Manager
SUBJECT: Resolution of Support for Acquisition of Real Property owned by the Virginia Department of Transportation
DATE: June 4th, 2024

SUMMARY:

The Town of Bowling Green was approached by R. T. Williams III, Esq. on behalf of Fairmont Commercial LLC (Fairmont), to request that the Council adopt the attached resolution of support to enable Fairmont's acquisition of real property owned by the Virginia Department of Transportation (VDOT). The subject property is approximately four acres of VDOT land located adjacent to East Broaddus Avenue and Route 301, within the right of way and limited access limits, and adjacent to Fairmont's property.

BACKGROUND:

The Town currently has no interest of any kind in the subject parcel nor is it a party to this transaction. The land is not taxed by the municipal government as it is currently owned by the Commonwealth. The land cannot currently be used by any resident or business owner and thus provides no utility to the town. This acquisition would enable this property to be taxed, and for a resident to utilize this property. Future considerations regarding the zoning and eventual use of this property will be determined through separate processes.

ALTERNATIVES:

The alternative would be not to adopt the VDOT resolution.

FISCAL IMPACT:

As stated above, the most significant impact to the Town as a result of this transaction will be gaining the ability to tax the land. The fiscal impact of this land becoming taxable will depend on the value of the parcel(s) it is combined with.

RECOMMENDATION:

Staff recommends that the Council adopt the resolution to enable the transaction.

Draft Motion:

I move that Town Council adopt the attached resolution of support in favor of the proposed acquisition of the subject property by Fairmont Commercial LLC from VDOT.

RESOLUTION OF SUPPORT

WHEREAS VDOT acquired certain right of way and limited access rights along Route 301 as a part of State Highway Project 7301-016-101,Rw201 in Caroline county and the Town of Bowling Green.

WHEREAS a limited access line exists parallel to East Broaddus Avenue at the corner of East Broaddus Avenue and Route 301; and

WHEREAS the adjacent landowner, Fairmont Commercial LLC, has requested the purchase of VDOT lands located adjacent to East Broaddus Avenue and Route 301, that are within the right of way and limited access limits; and

WHEREAS, for the conveyance to take place, the limits of limited access must be shifted to open the area up for conveyance; and

WHEREAS, VDOT requires input from the Town of Bowling Green regarding the possibility of relocating the limited access line; and

WHEREAS the relocation of the limited access line would not negatively impact the Town of Bowling Green.

NOW THEREFORE BE IT RESOLVED by the Bowling Green Town Council at its regular monthly meeting on June 4th, 2024, that the Bowling Green Town Council hereby declares its support for the conveyance and the relocation of the limited access line that runs parallel to the parcel of land located at the corner of East Broaddus Avenue and Route 301.