



# Town of Bowling Green Proposed FY2027 Budget

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Town Manager

May 7, 2026

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*To serve the citizens*



**TOWN MISSION**

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

## TOWN VISION

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

## **VALUES & OPERATING PRINCIPLES**

# What Does the Town Fund? – Part 1



## *Public Safety*

- Police – Staff, Vehicles, Equipment, Building Expenses

## *Infrastructure, Public Works & Utilities*

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

# What Does the Town Fund? – Part 2

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## Administration

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

## Government Performance

- Information Technology/Software, Staff development

## Economic Development/Tourism

- Harvest Festival, Music on the Green, Tourism Events



# The Budget Process- Operating Budget

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



# Federal & State Impacts

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## *Federal Funding Grants & Program Opportunities*

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



## *State- General Assembly*

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



# FY2027 BUDGET PRIORITIES

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# Strategic Plan Retreat Guidance & Goal Areas – Part 1

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

# Strategic Plan Retreat Guidance & Goal Areas – Part 2

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

# Budget Alignment with Town Council Strategic Priorities

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## *General Fund*

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

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

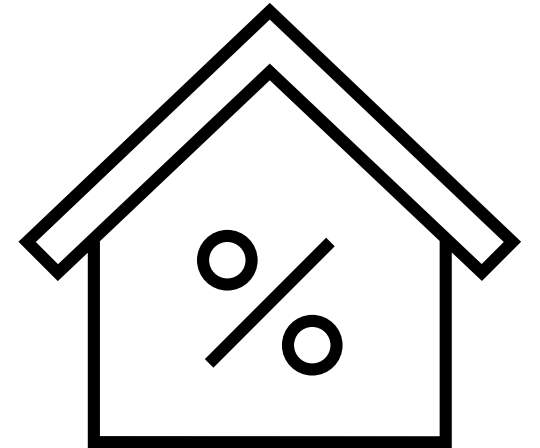
- ✓ Continued funding for proactive preventative infrastructure maintenance
- ✓ Prioritizes support for grants surge management and administration
- ✓ Funding for Economic Development Authority

# ***Assessed Values***

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# Real Estate Values

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



# Proposed FY 27 Budget Overview

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



# WHERE YOUR TAX DOLLAR GOES

## HOW \$1 OF YOUR LOCAL TAX DOLLAR IS ALLOCATED



### TRANSFER TO WATER/SEWER FUND

Supporting water and sewer services

26¢

### PUBLIC WORKS

Maintaining roads, infrastructure, buildings, and public facilities

19¢

### FINANCE DEPARTMENT/TREASURER

Financial management, accounting, and treasury services

16¢

### COUNCIL AND TOWN MANAGER

Leadership, administration, and strategic oversight

15¢

### POLICE

Law enforcement, community safety, and crime prevention

10¢

### GENERAL SERVICES

Support services that keep operations running

7¢

### TRANSFER TO CAPITAL PROJECTS FUND

Investing in major infrastructure projects and improvements

5¢

### TRANSFER TO EVENTS & ACTIVITIES FUND

Supporting community events and activities

1¢

### TRANSFER TO EDA FUND

Supporting economic development initiatives

1¢

**TOTAL = \$1.00**

NOTE: AMOUNTS BASED ON PROPOSED BUDGET ALLOCATIONS

# Fiscal Year 2027

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

# FY2027 Budget at-a-Glance

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

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

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

# Proposed Budget Fiscal Year 2027

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

### *Proposed Staffing Enhancements*

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

### *Market Alignments*

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

# General Fund

## *(100)*

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# General Fund Budget Impacts FY2027

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## *Revenues*

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

## *Expenditures*

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

# Administration

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## FY2027 PROPOSED BUDGET

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



## BUDGET HIGHLIGHTS

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

# Finance

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## FY2027 PROPOSED BUDGET

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

## BUDGET HIGHLIGHTS

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

# General Services (*New*)

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## FY2027 PROPOSED BUDGET

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

## BUDGET HIGHLIGHTS

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

# Public Safety- Police

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## FY 2027 PROPOSED BUDGET

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



## BUDGET HIGHLIGHTS

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

# Public Safety- BGVFD

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



# Public Works, Utilities, & Development

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## FY2027 PROPOSED BUDGET

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

## BUDGET HIGHLIGHTS

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

# Transfers to Other Funds

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## FY2027 PROPOSED BUDGET

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

## BUDGET HIGHLIGHTS

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

# General Fund Totals - FY2027 Proposed Budget

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

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

# Transfers Out – FY2027 Proposed Budget

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

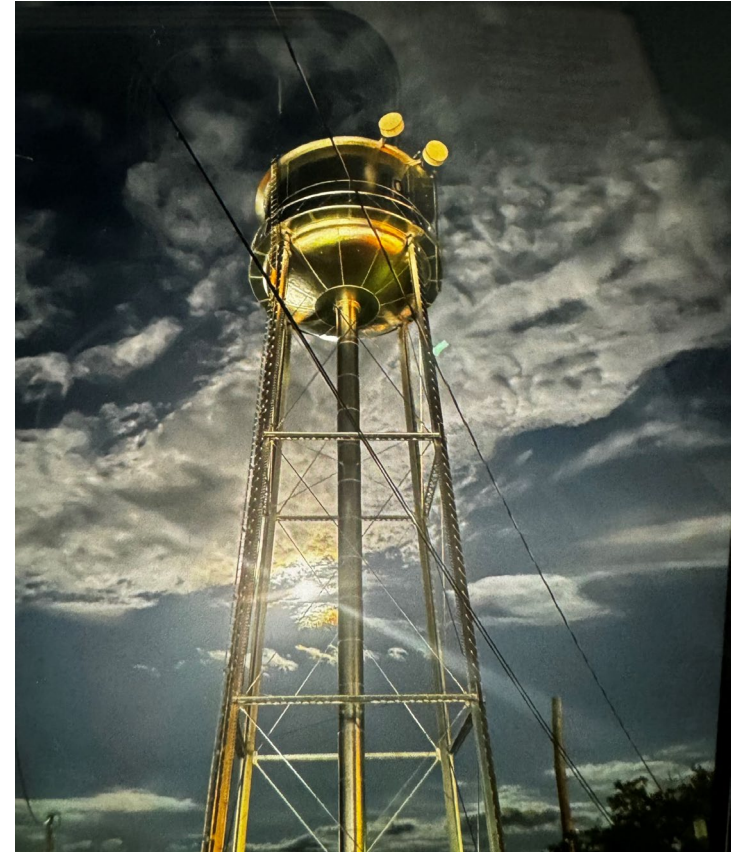
# Enterprise Funds

*Water & Sewer*

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# WATER FUND (500)

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





## CAPITAL INFRASTRUCTURE REPLACEMENTS (FY26 BEFORE & AFTER )

# Water Fund Total

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## FY2027 PROPOSED BUDGET

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

## BUDGET HIGHLIGHTS

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



## Sewer Fund (520)

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



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



# Sewer Fund Total

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## FY2027 PROPOSED BUDGET

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

## *FUND HIGHLIGHTS*

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

# FY2027 Enterprise Funds Budget Impacts

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## *Expenditures*

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



# Enterprise Funds Summary

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*Enterprise Funds Total- \$6,014,630*

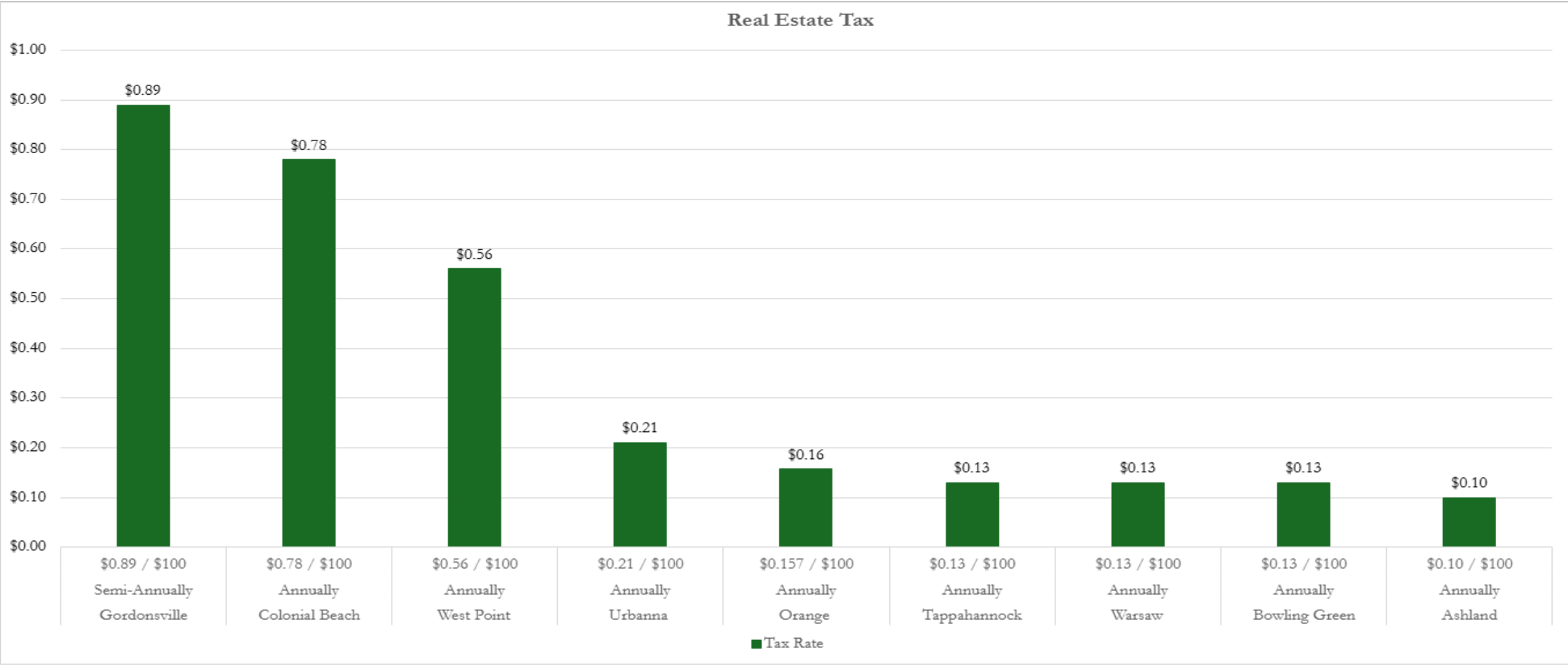


## Proposed Utility Rates

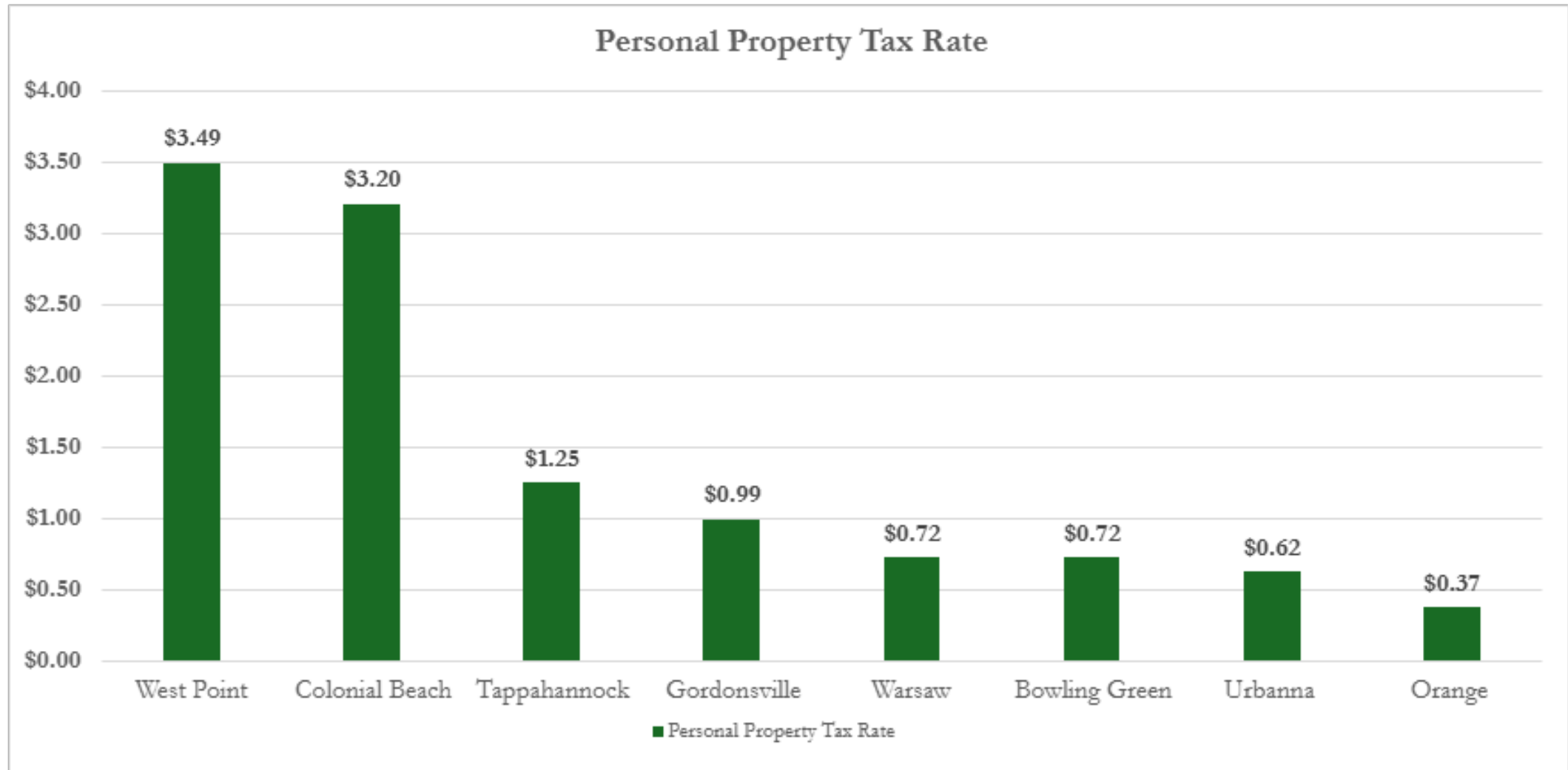
### FY 2027 PROPOSED BI-MONTHLY WATER AND SEWER RATES

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

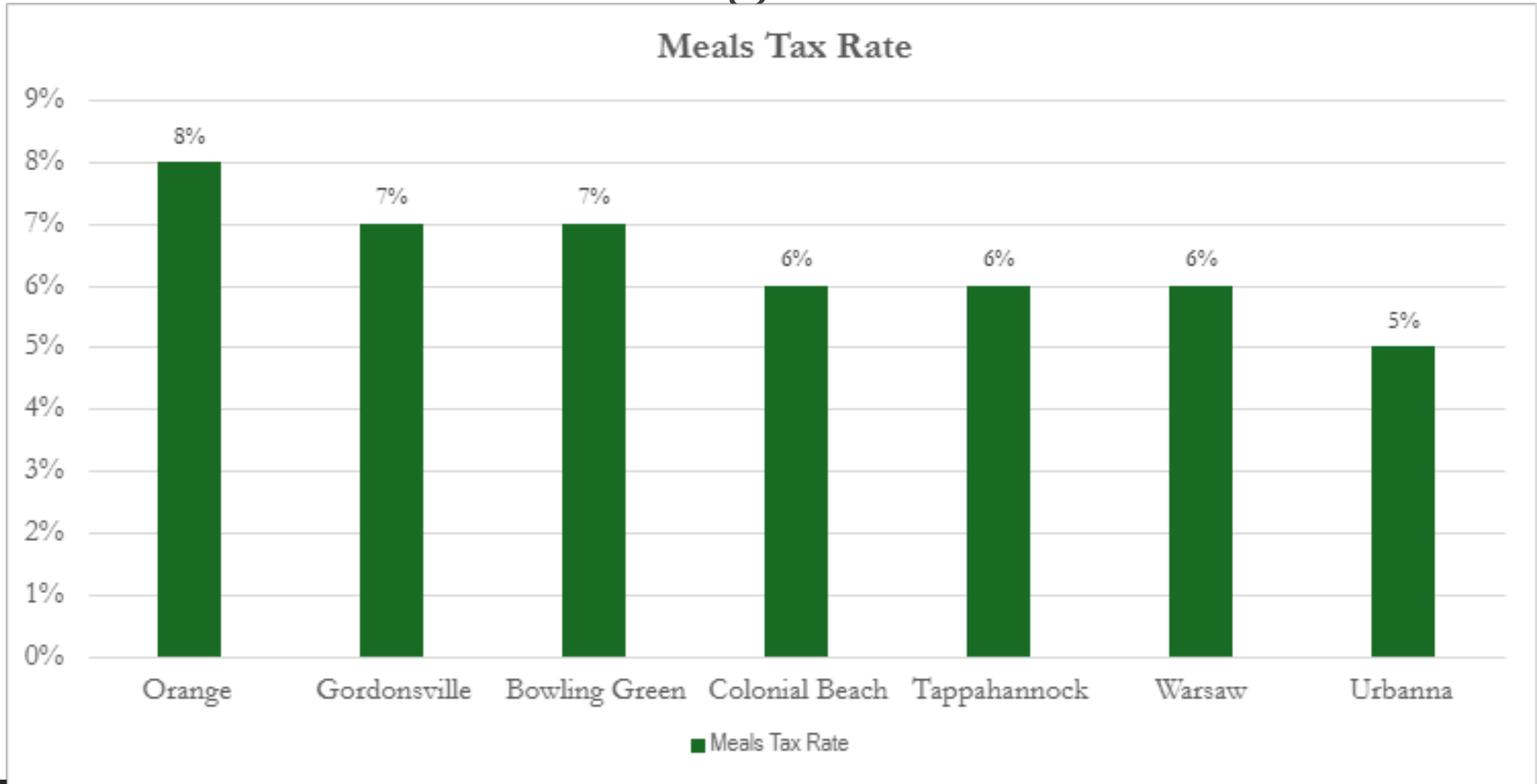
# Real Estate Tax Rate per \$100 of Assessed Valuation- Benchmarking Peer Communities



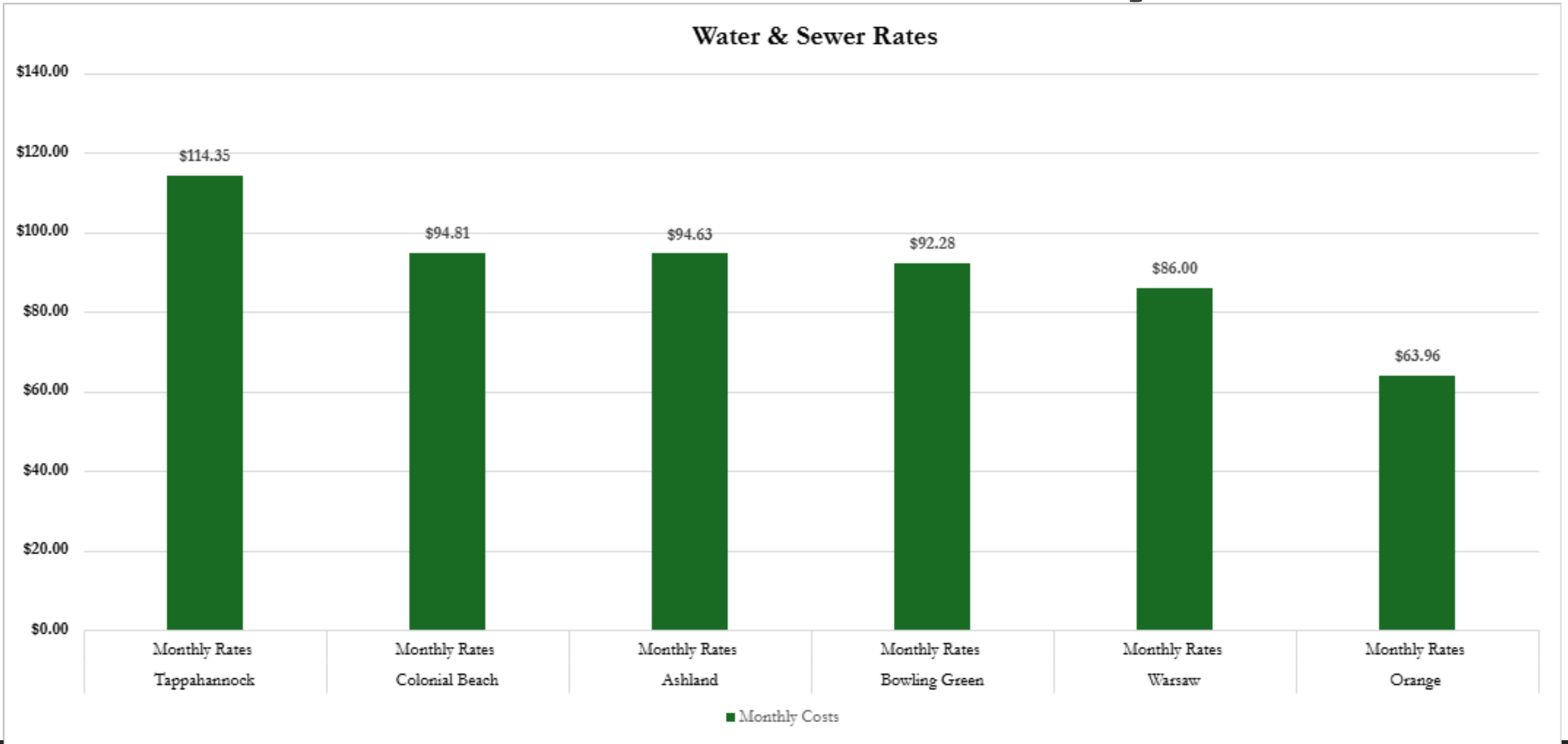
# Personal Property Tax Rates- Benchmarking Peer Communities



# Meals Tax - - Benchmarking Peer Communities



# Water & Sewer Monthly Costs





# Events & Activities Fund (400)

# Events & Activities Fund Total

## FY2027 PROPOSED BUDGET

- Events & Activities budget totals  
\$45,500

## HIGHLIGHTS

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

**BOWLING GREEN'S  
4<sup>TH</sup> FRIDAYS**

5PM - 8PM      LOCAL EATERIES      LIVE MUSIC

EXTENDED RETAIL HOURS      SIDEWALK SALES

APRIL 24      MAY 22      JUNE 26

JULY 24      AUGUST 28      SEPTEMBER 25

♥ BGVA MAIN STREET      VIRGINIA IS FOR HISTORY LOVERS      TOWN OF BOWLING GREEN VIRGINIA

# **Economic Development Authority Fund (320)**

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# Economic Development Authority Fund (320)

## *FY2027 PROPOSED BUDGET*

- Economic Development Authority- \$25,000

## *HIGHLIGHTS*

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



# Intergovernmental Services Agreement Fund (310)

## FY2027 PROPOSED BUDGET

- IGSA \$75,000



# Capital Improvement Fund (300)

# The Budget Process - Capital Budget

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



# The Budget Process - Capital Budget

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- No Expenditures are Guaranteed to Occur if We are Unable to Pay for Them Within the General Operating Budget.



# Playground Replacement-Ages 2-5





# Playground Replacement-Ages 5 -12

# Capital Improvement Program (CIP) General Fund

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

## General Fund Projects

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

# Capital Improvement Program (CIP) – Water Fund

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

# Capital Improvement Program (CIP) – Sewer Fund

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

# FY2027 Budget Summary

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# Summary FY27 Budget

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

# Rates Summary

## FY26 Current Rates

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

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

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

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

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

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

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

**Meals Tax:** 7.00 % of gross receipts

**Transient Occupancy Tax:** 5.00 %

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

## FY 27 Proposed Rates

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

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

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

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

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

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

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

**Meals Tax:** 7.00 % of gross receipts

**Transient Occupancy Tax:** 5.00 %

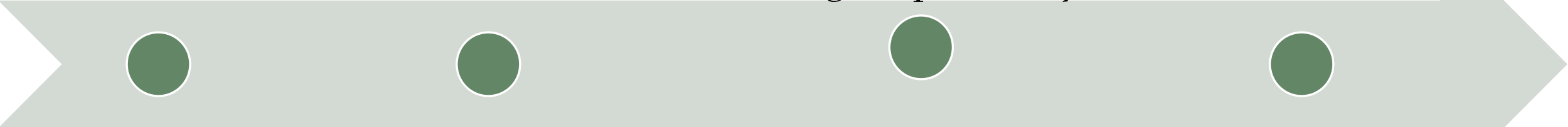
**Cigarette Tax Stamp Tax:** \$.40/\$100

# Budget Timeline



Budget Estimates  
to Town Council-  
April 1

Budget Public Hearing/Rate  
Setting Adoption- May 28



Budget  
Proposal/Set Tax  
Rate for  
Advertisement-  
May 7

Budget  
Adoption -  
June 4

# Next Steps

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## Rate Setting- *Town Council Action Needed*

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

## Public Hearing Requests- *Town Council Action Needed*

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

## Notice Requirements will be posted for the following:

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



# Town of Bowling Green Proposed FY2027 Budget

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India Adams-Jacobs, MPA, ICMA-CM

Town Manager

May 7, 2026