

**TOWN OF BOWLING GREEN, VIRGINIA**  
**BUDGET RESOLUTION No. 26-13**

**APPROVING THE TOWN BUDGET FOR THE 2027 FISCAL YEAR**  
**AND APPROPRIATING REVENUES**  
**FOR THE PURPOSES SET FORTH IN THE BUDGET**

Whereas, the Town Manager has presented the budget request and recommendations for FY 2027, and a notice, including a summary of that budget, was published in the Free Lance Star on May 12 and 20, as required by Va. Code §§ 15.2-2504 and 15.2-2506; and

Whereas, the Town Manager has provided the Council with a proposed budget that delineates the proposed revenues and expenditures in such budget in greater detail than is shown in the published budget summary, and such proposed budget has been available for public inspection since the publication of the budget summary; and

Whereas, the Town Council conducted a public hearing on the proposed budget on May 28, 2026, and seven days have elapsed since that public hearing, as also required by Va. Code Section 15.2-2506; and

Whereas, the budget does propose changes in some rates, fees, or taxes from Fiscal Year 2026; and

Whereas tax rates as set out herein were previously approved by Resolution of Council after proper public notice and hearing at its May 28, 2026, meeting; and

Whereas, the Town's water and sewer fees and rates, as shown herein, shall be as approved and ordained by Council after public notice and hearing on May 28, 2026.

Now Therefore, be it Resolved by the Town Council for the Town of Bowling Green, Virginia that the Town Manager's proposed budget, as previously advertised and attached hereto, and as summarized in the published budget summary, is hereby approved subject to the following conditions:

- a.** The FY 2027 tax rates shall be as Council adopted by Resolution after public notice and hearing on May 28, 2026.
- b.** The water and sewer rates and connection fees for in-town and out-of-town customers shall be as set forth in the Ordinance adopted by Council on June 5, 2026.
- c.** Other Rates/Fees  
All other service fees set forth in the published budget summary, including i.e. land use and zoning fees, shall remain unchanged from the FY 2026 rates, as shown on the published budget summary; and

Be it Further Resolved that all amounts identified as expenditures in the Town Manager's budget are hereby appropriated for use during FY 2027 for the purposes so identified; and

Be it Further Resolved that such appropriations and expenditures shall be subject to the following conditions:

- d.** Unless otherwise provided by law, or unless otherwise set forth in the budget, all amounts appropriated for purposes listed in the proposed budget that have not been expended as of June 30, 2027, shall revert to the unexpended balance of the Town's General Fund. Unless carried over for a specific approved purpose or allocated expense.
- e.** Amounts reflected in the published budget summary and delineated in the proposed budget for debt service are appropriated for that purpose, and the Town Treasurer is

authorized and directed to transfer funds for such payments in accordance with the terms of applicable bond indentures or other financing agreements.

- f. The budget of the Town of Bowling Green Water and Sewer Funds are approved, and the amounts delineated in the published budget summary and proposed budget are hereby appropriated for operations, debt service and capital improvements for the water and sewer systems.
  
- g. Amounts shown as revenues in the proposed budget are estimates based upon the best information available at this time. If the Town Manager determines that total actual revenues received may be less than the total of budgeted expenditures, she shall take appropriate action to reduce expenditures to the amount available, and shall report such action to the Town Council, which may then take further actions to adjust expenditures and/or revenues.

Approved this 4th day of June 2026 by the Town Council for the Town of Bowling Green, Virginia

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Tina Gambill, Mayor

Attest:

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

**Roll Call Vote**

**Aye Nay**

- Valarie Coyle
- Randy Hageman
- David Storke
- John Chinault
- Daniel Webb
- Jeff Voit
- Jean Davis