

MEMORANDUM

TO: The Honorable Mayor and Members of the Town Council
FROM: Tomeka C. Morgan, Interim Town Treasurer
COPY: India Adams-Jacobs, Town Manager; Jeff Gore, Town Attorney
DATE: July 15, 2026
RE: Budget Amendment – Supplemental Appropriations for Year-End Roll forward

Summary

The purpose of this memorandum is to request approval of a budget amendment in the amount of \$43,460.93 to provide the supplemental appropriations necessary to complete year-end roll-forwards of budgeted remaining funds for the Town of Bowling Green.

The proposed supplemental appropriations will allow staff to record these adjustments in the current year's budget (FY 2026–2027) by reappropriating unspent funds from the prior year's budget (FY 2025–2026). The funds to be re-appropriated are itemized in the attached budget amendment and are needed for projects that remain ongoing in FY 2027.

The amendment records these adjustments appropriately within the affected funds and departments, ensuring that account balances roll forward from the prior fiscal year into FY 2026–2027.

Fiscal Detail

Description	Account Number	Amount
Revenues		
Zoning/Permit Fees, received in FY 2024: Use of Fund Balance	—	\$7,500.00
Expenditures		
Town Manager Contingency	100-0121100-3100	\$31,555.38
Town Mayor Expenses	100-012110-3050	\$345.73
Town Manager Expenses	100-012100-3000	\$4,059.82
Total		\$43,460.93

Recommendation

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

Draft Motion

I move to approve the budget amendment in the amount of \$43,460.93, providing supplemental appropriations to re-appropriate unspent funds from the FY 2025–2026 budget into the FY 2026–2027 budget for year-end roll forwards, as presented.