

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

REVENUE AND EXPENDITURE SUMMARY									
TOTAL REVENUES BY FUND	ACCOUNT NUMBERS	FY 2021 BUDGET ADOPTED	FY 2021 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNADJUSTED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUALS (UNADJUSTED)	FY 2027 BUDGET (PROPOSED)	
GENERAL FUND	100	1,125,395	1,544,874	1,487,646	2,137,701	1,714,129	1,134,705	2,278,394	
CIP FUND	300	-	-	365,827	9,500	50,000	-	130,000	
INTERGOV SERV FUND	310						56,288	75,000	
EDA FUND	320						-	25,000	
EVENTS FUND	400	16,000	18,949	32,500	15,236	34,500	24,880	45,500	
WATER FUND	500	479,600	558,697	551,449	563,740	667,263	661,836	2,161,365	
SEWER FUND	520	444,250	528,347	740,250	599,232	1,040,100	543,535	3,853,265	
TOTAL REVENUES ALL FUNDS		2,065,245	2,650,867	3,177,672	3,325,408	3,505,991	2,421,245	8,568,524	

REVENUE AND EXPENDITURE SUMMARY									
TOTAL EXPENDITURES BY FUND	ACCOUNT NUMBERS	FY 2021 BUDGET ADOPTED	FY 2021 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNADJUSTED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUALS (UNADJUSTED)	FY 2027 BUDGET (PROPOSED)	
GENERAL FUND	100	898,185	1,649,668	1,487,646	1,517,110	1,714,129	1,132,590	2,278,394	
CIP FUND	300	-	5,921	365,827	84,494	50,000	-	130,000	
INTERGOV SERV FUND	310						61,851	75,000	
EDA FUND	320						-	25,000	
EVENTS FUND	400	44,000	27,702	32,500	36,709	34,500	28,364	45,500	
WATER FUND	500	414,886	585,066	551,449	847,444	667,263	497,825	2,161,365	
SEWER FUND	520	569,590	615,201	740,250	1,116,657	1,040,100	1,873,867	3,853,265	
TOTAL EXPENDITURES ALL FUNDS		1,926,661	2,883,558	3,177,672	3,602,414	3,505,991	3,594,497	8,568,524	

NOTE: FY 2024 Expenditures and Revenues adopted unbalanced.

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GENERAL FUND REVENUES (FUNDED)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL FUNDED	FY 2027 BUDGET PROPOSED
REAL ESTATE	100-011010-0000							
CURRENT YEAR REAL ESTATE TAXES	100-011010-0001	140,000	148,349	145,000	129,601	250,000	220,062	260,000
DELINQUENT REAL ESTATE TAXES	100-011010-0002	500	921	450	558	1,500	288	1,500
REAL ESTATE TAX REFUNDS	100-011010-0003						(1,213)	-
RT 301 SPECIAL TAX	100-011011-0001	30,000	29,026	29,000	33,249	31,000	58,064	51,626
PUBLIC SERVICE TAXES - RE	100-011020-0001	3,200	2,001	3,000	2,655	3,000	4,416	4,400
PUBLIC SERVICE TAXES - PP	100-011020-0011						4	-
PERSONAL PROPERTY TAXES	100-011030-0001	40,000	71,748	45,000	44,648	55,000	49,581	62,235
PERSONAL PROPERTY TAXES DELINQUENT	100-011030-0002	500	2,586	500	861	1,500	278	1,000
PENALTY	100-011060-0001	2,000	-	2,000	-	2,000	795	1,880
INTEREST	100-011060-0002	1,600	(5,492)	1,600	17,083	1,600	801	1,600
PERSONAL PENALTY	100-011060-0011						245	-
PERSONAL INTEREST	100-011060-0012						578	-
TRASH REVENUE	100-016099-0003	93,500	102,634	110,000	111,012	110,000	76,807	112,500
PENALTY FEES	100-016099-0006						3	-
SALE OF SURPLUS EQUIP/FURN	100-018900-0060						3,000	2,000
REIMBURSEMENT/RESTITUTION	100-018900-0000						576	500
UNCLAIMED PROPERTY	100-018950-0001						2,105	-
ROLLING STOCK TAX	100-020108-0001						3	-
SALES TAX	100-012010-0001	35,000	35,231	45,000	56,655	52,050	70,506	80,000
CONSUMER UTILITY TAX	100-012020-0001	30,000	34,390	30,000	40,970	39,500	27,402	41,100
BUSINESS LICENSE	100-012030-0001	95,000	78,146	95,000	110,830	95,000	27,899	111,000
VEHICLE LICENSE FEES	100-012050-0001	-	36	-	-	-	-	-
VEHICLE REGISTRATION FEES	100-012050-0005	15,000	198	15,000	-	15,000	15,257	15,300
BANK STOCK TAX	100-012060-0001	250,000	420,480	275,000	1,033,920	428,400	-	685,000
TRANSIENT OCCUPANCY TAX	100-012100-0001	3,000	1,681	3,000	4,936	3,000	5,738	6,000
MEALS TAX	100-012080-0001	250,000	387,079	385,000	377,421	375,000	387,509	450,000
CIGARETTE TAX	100-012070-0001	-	28,861	45,000	46,420	35,000	31,286	45,000
ZONING PERMITS/FEES	100-013030-0001	1,000	3,125	2,000	18,272	3,175	5,309	5,000
HOME OCCUPATION PERMITS	100-013030-0002	700	90	700	-	100	50	100
POLICE/COURT FINES	100-014010-0001	20,000	15,397	20,000	4,963	20,000	12,342	20,000
RETURNED CHECK FEE	100-014010-0002	100	75	100	-	100	351	100
E SUMMONS FEES **RESTRICTED USE**	100-014010-0003	1,300	(2,662)	1,300	-	1,300	-	500
INTEREST EARNED	100-015010-0001		88,415			25,000	28,359	40,000
CABLE PROPERTY RENTAL	100-015020-0001	6,000	7,105	7,000	8,001	14,000	14,000	14,000
TOWN HALL RENTALS	100-015020-0002	12,000	21,550	12,000	26,096	18,000	22,388	23,000
INTERGOV SERVICE AGREEMENT (FT WALKER)	100-016010-0001			100,000		50,000	-	-
TOWN HALL ACTIVITY FEES	100-015020-0005	500	758	500	-	500	150	250
GF MISCELLANEOUS	100-018900-0900		4,024	-	(11,864)	-	-	-
VA 599 POLICE FUNDING	100-020109-0001	24,500	14,729	24,500	22,884	16,000	22,887	22,887
PIPTA REIMBURSEMENT - STATE	100-020110-0001	21,900	21,908	21,900	21,908	21,908	21,908	21,908
COMMUNICATIONS TAX	100-020111-0001	31,500	26,900	31,500	19,786	28,900	19,315	25,000
LITTER GRANT	100-040407-0001	1,595	5,585	1,596	1,838	1,596	1,659	1,659
GF GRANT PROCEEDS	100-040407-0100						4,000	-
VIRGINIA FIRE PROGRAMS	100-040412-0001	15,000	-	15,000	15,000	15,000	-	15,000
USE OF FUND BALANCE	100-041050-0002					113,062		156,349
TRANSFER IN TO GF FROM SURPLUS	100-041050-0100			20,000				
TRANSFER IN FROM WATER FUND	100-041050-0500							
TRANSFER IN FROM SEWER FUND	100-041050-0520							
TOTAL GENERAL FUND REVENUES		1,125,395	1,544,874	1,487,646	2,137,701	1,714,129	1,134,705	2,278,394

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

GENERAL FUND EXPENDITURES (FUND 000)	ACCOUNT NUMBER	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL UNAUDITED	FY 2027 BUDGET PROPOSED
COUNCIL AND TOWN MANAGER	GENERAL FUND							
SALARIES	100-012110-1101	56,000	66,005	118,300	46,808	91,928	98,652	129,240
PT WAGES	100-012110-1150	10,000	1,054	10,000	18,150	27,687	8,050	10,000
VEHICLE STIPEND	100-012110-1201		250					3,000
FICA	100-012110-2100	4,284	-	7,880	-	9,151	8,403	10,652
VRS	100-012110-2210		-	14,914	4,178	12,879	13,232	14,346
457 PLAN	100-012110-2220						1,832	2,250
HEALTH PLAN	100-012110-2300			1,112	-	-	863	6,907
GROUP LIFE	100-012110-2400			1,380	-	1,232	1,085	1,370
HYBRID DISABILITY INSURANCE	100-012110-2500			762	695	380	-	1,021
MAYOR EXPENSES	100-012110-3050	-	326	250	996	1,500	1,054	1,500
TOWN COUNCIL EXPENSES	100-012110-NEW							1,500
TOWN MANAGER EXPENSES	100-012110-3000	1,000	2,682	3,500	14,587	4,500	217	4,500
CONTINGENCY	100-012110-3100	35,000	24,945	39,082	34,053	35,000		35,000
PROFESSIONAL SERVICES - EVENTS COORD	100-012110-3120		250					-
CONTRACTED SERVICES/SHREDDING	100-012110-3140	100	105	200	431	600	26,930	600
CONTRACTED SERVICES COMMUNITY DEVELOPMENT	100-012110-3141						13,070	13,070
CONTRACTED SERVICES - LAND USE	100-012110-3142						31,412	
CONTRACTED SERVICES OTHER	100-012110-NEW							-
PROFESSIONAL SERVICES - LEGAL	100-012110-3150	24,000	92,340	45,000	52,500	55,000	29,576	-
WEB BASED SERVICES	100-012110-3152	10,000	14,129	13,000	24,312	15,000	7,720	20,000
PRINTING	100-012110-3500		493					-
ADVERTISING	100-012110-3600	2,000	15,131	12,000	9,016	3,000	2,864	3,000
ZONING FEES	100-012110-3700		3,125				2,500	
TELECOMMUNICATIONS	100-012110-5250	1,200	6,691	1,200	16,907	3,000	2,043	3,000
TOWN INSURANCE-GENERAL FUND	100-012110-5300	30,000	9,359	30,000	30,768	30,000	18,423	32,000
CONFERENCE EXPENSES/TRAINING EXPEN	100-012110-5545	1,000	453	7,500	11,799	6,000	3,710	7,500
MEMBERSHIP DUES	100-012110-5810	900	1,016	1,000	1,566	1,500	2,049	2,000
COVID-19 FEES	100-012110-5830		612,072		53,035			
MISCELLANEOUS	100-012110-5840	-	(81,361)	3,000	5,347	3,000	586	2,000
OFFICE/MEETING SUPPLIES & PRINTING	100-012110-6001	2,000	1,058	2,000	17,289	3,500	4,548	5,000
COUNCIL & TOWN MANAGER OFFICE	100-012110-6021	-	381	2,000	858	1,500		2,500
MAIN STREET TOURISM DEVELOPMENT	100-012110-6022							5,000
PUBLIC RELATIONS	100-012110-6023		1,886		1,904		965	-
INFORMATION & TECHNOLOGY SECURITY UPDATES	100-012110-6024	-	7,870	22,000	30,452	25,000	24,147	25,000
TOTAL COUNCIL & TOWN MANAGER DEPARTMENT		177,484	780,259	336,080	375,650	331,355	303,932	341,956

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GENERAL FUND EXPENDITURES (FUND 100)	ACCOUNT NUMBER	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAPPORTIONED)	FY 2026 BUDGET ADOPTED	ACTUAL AS OF APRIL 22	FY 2027 BUDGET PROPOSED
FINANCE DEPARTMENT/ TREASURER'S EXPENSES								
SALARIES/WAGES	100-012410-1101	103,540	87,108	123,440	99,070	147,409	80,274	159,708
PT SALARIES AND WAGES	100-012410-1200					32,372	14,985	-
FICA	100-012410-2100	7,921	-	9,436	4,755	13,753	9,103	12,218
ACCRUED LEAVE EXPENDITURE	100-012410-1300		1,265					-
VRS	100-012410-2210	14,993	-	10,808	7,980	20,652	11,286	17,728
457 PLAN	100-012410-2220						518	1,000
HEALTH PLAN	100-012410-2300	21,032	435	23,870	17,580	26,257	11,000	27,629
GROUP LIFE	100-012410-2400	1,387	-	1,266	-	1,975	925	1,872
HYBRID DISABILITY INSURANCE	100-012410-2500	500	-	699	300	870	-	1,134
AUDIT	100-012410-3120	21,000	54,127	90,000	171,220	71,700	119,916	16,667
CREDIT CARD AND BANK FEES	100-012410-3130	-	9,314	200	8,545	5,000	4,763	6,000
PROFESSIONAL SERVICES - CPA	100-012410-3150	12,000	53,787	50,000	68,094	75,000	118,577	25,000
PROFESSIONAL SERVICES - FINANCIAL ADV	NEW*100-012410-3151						13,973	10,000
OFFICE EQUIPMENT	100-012410-3310	4,000	2,519	4,000	5,818	1,500	756	1,500
COMPUTER LICENSES/SUPPORT	100-012410-3320	22,000	53,063	55,000	99,608	75,000	38,271	55,000
PRINTING	100-012410-3500		493					-
LATE FEES & PENALTIES	100-012410-3600		223				6,545	-
POSTAGE	100-012410-5210	2,500	161	5,000	2,846	2,500	2,874	5,000
TELECOMMUNICATIONS	100-012410-5230	2,500	1,772	2,500	1,324	1,500	627	1,500
EDUCATION/TRAINING	100-012410-5540	2,000	172	2,000	2,232	2,000	2,403	4,000
MEMBERSHIP DUES	100-012410-5810	300	-	700	350	700	250	500
MISCELLANEOUS	100-012410-5840	-	3,761	100	(2,128)	3,000	318	3,100
OFFICE SUPPLIES & PRINTING	100-012410-6001	2,000	5,842	6,000	8,463	6,000	7,300	5,000
TOTAL FINANCE/TREASURER'S DEPARTMENT		217,673	274,042	385,019	496,058	487,187	444,666	354,554
GENERAL SERVICES DEPARTMENT								
CONTRACTED SERVICES - PLANNING	100-0XXXXX-NEW							60,000
CONTRACTED SERVICES - LEGAL	100-0XXXXX-NEW							54,000
CONTRACTED SERVICES - ECONOMIC DEV	100-0XXXXX-NEW							25,000
CONTRACTED SERVICES - PAYROLL	100-0XXXXX-NEW							8,500
CONTRACTED SERVICES - HUMAN RESOURCES	100-0XXXXX-NEW							5,000
CONTRACTED SERVICES - ZONING FEES	100-0XXXXX-NEW							3,000
PLANNING COMMISSION SALARIES	100-0XXXXX-NEW							500
TOTAL GENERAL SERVICE'S DEPARTMENT		-	-	-	-	-	-	156,000
POLICE DEPARTMENT								
SALARIES/WAGES	100-031100-1101	105,000	102,575	70,000	92,549	115,489	93,906	131,242
PART-TIME SALARY AND WAGES	100-031100-1150	6,000	3,437	69,000	26,277	6,120	2,970	7,500
ACCRUED LEAVE EXPENDITURE	100-031100-1300		10,581					-
FICA	100-031100-2100	8,492	-	10,634		9,303	7,455	10,040
VRS	100-031100-2210	15,204	-	6,650	882	16,180	11,580	13,875
HEALTH PLAN	100-031100-2300	9,130	-	271		10,341	901	1,593
GROUP LIFE	100-031100-2400	1,407	-	938		1,548	1,021	1,325
HYBRID DISABILITY INSURANCE	100-031100-2500	233	203	518		275	-	-
BUILDING REPAIRS/MAINTENANCE	100-031100-2720	1,000	61	1,000		2,000	1,408	2,000
VEHICLE MAINTENANCE	100-031100-3310	3,000	9,125	3,000	8,478	10,000	2,685	13,500
EQUIPMENT REPAIR	100-031100-3312	200	-	200		200	42	200
PROFESSIONAL SERVICES	100-031100-3320	-	1,015	-	8,395	2,350	336	2,350
ELECTRICITY	100-031100-5110	1,800	15,875	1,800	11,557	10,500	1,305	10,500
TELECOMMUNICATIONS	100-031100-5230	3,000	1,772	3,000	17	1,000	234	1,000
EDUCATION/TRAINING	100-031100-5540	1,500	-	1,500	656	1,500	1,350	2,500
MEMBERSHIP DUES/SUBSCRIPTIONS	100-031100-5810	2,000	2,322	2,500	1,492	2,500	2,378	3,500
MISCELLANEOUS	100-031100-5840		2,971					-
OFFICE SUPPLIES & PRINTING	100-031100-6001	1,000	5,927	1,000	2,146	3,000	90	3,000
VEHICLE FUEL/OIL	100-031100-6008	6,000	6,113	4,500	7,371	3,000	2,601	3,000
EQUIPMENT/SUPPLIES	100-031100-6010	5,000	65	5,000	3,900	5,000	18,280	5,000
UNIFORMS	100-031100-6011	3,000	122	2,000	1,972	2,000	1,505	3,700
USE OF E-SUMMONS FEES	100-031200-0005	3,500	-	3,500	4,133	4,500	-	4,000
TOTAL POLICE DEPARTMENT		176,466	162,163	187,011	169,826	206,806	150,049	219,825

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GENERAL FUND EXPENDITURES (FUND 000)	ACCOUNT NUMBER	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (05/01/25)	FY 2026 BUDGET ADOPTED	ACTUAL AS OF APRIL 22	FY 2027 BUDGET PROPOSED
FIRE PROGRAM FUNDS								
FIRE PROGRAM FUNDS	100-032000-5650	15,000	15,000	15,000	15,000	15,000	15,000	15,000
PUBLIC WORKS, UTILITIES & DEVELOPMENT								
SALARIES	100-043100-1101	79,835	90,716	77,354	66,759	94,656	48,148	67,149
SALARIES/WAGES- OVERTIME	100-043100-1201	1,500	-	1,000	-	1,020	(1,959)	-
ACCRUED LEAVE EXPENDITURE	100-043100-1300	-	7,041	-	-	-	-	-
FICA	100-043100-2100	6,108	-	5,918	-	7,319	5,965	5,137
VRS	100-043100-2210	10,402	23,362	9,162	39,854	13,261	6,287	6,905
457 PLAN	100-043100-2220	-	-	-	-	-	429	1,000
HEALTH PLAN	100-043100-2300	17,845	-	20,293	24,320	22,322	10,145	17,995
GROUP LIFE	100-043100-2400	963	-	1,037	-	1,268	530	659
CONTRACTED SERVICES - COMMUNITY DEV	100-043100-3141	-	-	-	-	-	7,674	-
HYBRID DISABILITY INSURANCE	100-043100-2500	209	-	572	380	235	-	491
VEHICLE MAINT	100-043100-3311	2,000	7,753	10,000	5,547	10,000	2,979	9,000
COMPUTER LICENSES/SUPPORT	100-043100-3320	-	-	-	8,785	-	-	-
ELECTRICITY/STREETLIGHTS	100-043100-5110	24,000	51,488	24,000	45,455	39,000	7,756	39,000
TELECOMMUNICATIONS	100-043100-5230	1,500	1,772	1,500	1,218	3,000	1,050	3,000
CELL PHONES	100-043100-5250	-	-	-	2,650	-	-	-
INSURANCE	100-043100-5300	5,000	9,359	5,000	4,591	7,500	4,606	7,500
EDUCATION/ TRAINING	100-043100-5540	500	-	500	685	500	373	1,000
MISCELLANEOUS	100-043100-5840	-	3,718	-	1,110	-	-	-
OFFICE SUPPLIES & PRINTING	100-043100-6001	500	-	500	-	500	450	1,000
JANITORIAL SUPPLIES	100-043100-6005	-	33	-	-	-	-	-
HAND TOOLS	100-043100-6006	500	-	500	-	500	209	1,000
REPAIR/ MAINT TOWN BUILDINGS	100-043100-6007	14,000	6,286	14,000	11,724	12,000	4,659	75,000
VEHICLE FUEL/ OIL	100-043100-6008	3,000	9,075	3,000	2,631	3,000	506	3,000
EQUIPMENT/ SUPPLIES	100-043100-6009	4,000	9,159	11,000	13,776	11,000	8,093	14,000
UNIFORMS/ SAFETY EQUIP	100-043100-6011	1,500	202	1,500	-	1,500	1,269	1,500
PARKING LOT/STREET/SIDEWALK MAINT	100-043100-7110	7,000	3,685	7,000	2,899	6,000	12,612	6,000
PARK MAINTENANCE/GATEWAY BEAUTIFICATION	100-043100-7120	1,500	5,423	11,500	2,976	7,500	7,227	9,000
REFUSE COLLECTION	100-043100-7130	98,500	159,589	98,500	231,441	100,222	52,767	100,222
LITTER GRANT	100-043100-7140	1,200	-	1,200	-	1,200	-	1,200
TOWN HALL EXPENSES	100-043100-7200	30,000	29,543	30,000	(6,232)	36,000	30,767	40,000
GRANT MATCHING FUNDS	100-043100-7201	-	-	25,000	-	25,000	-	25,000
REFUNDS OF ACTIVITY FEES	100-072000-5800	-	-	-	-	-	5,500	-
TOTAL PUBLIC WORKS, UTILITIES, & DEVELOPMENT DEPARTMENT		311,562	418,204	360,036	460,577	404,505	218,943	435,759
TRANSFER TO CAPITAL PROJECTS FUND from GENERAL FUND	100-093100-0300	-	-	70,000	-	50,000	-	105,000
TRANSFER TO EVENTS & ACTIVITIES FUND from GENERAL FUND	100-093100-0400	-	-	14,500	-	14,500	-	24,500
TRANSFER TO EDA	100-093100-0320	-	-	-	-	-	-	25,000
TRANSFER TO WATER FUND	100-093100-0500	-	-	-	-	-	-	166,700
TRANSFER TO SEWER FUND	100-093100-0520	-	-	120,000	-	204,775	-	434,100
TOTAL TRANSFERS TO OTHER FUNDS		-	-	204,500	-	269,275	-	755,300
TOTAL GENERAL FUND EXPENDITURES (FUND 100)		898,185	1,649,668	1,487,646	1,517,110	1,714,129	1,132,590	2,278,394

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

CIP FUND REVENUES (FUND 300)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
ARPA FUNDS (COVID-19)	300-021101-0005	-	-	259,827	-			
POLICE GRANTS	300-021101-0007	-	-	10,000	9,500			
USDA FINANCING	300-015000-0020	-	-	26,000	-			
STATE GRANT PROCEEDS	300-02XXXX-NEW	-	-	-	-			25,000
TRANSFER FROM GF TO CIP	300-041050-0100	-	-	70,000	-	50,000		105,000
TOTAL CIP FUND REVENUES (FUND 300)		-	-	365,827	9,500	50,000	-	130,000

CIP FUND EXPENDITURES (FUND 300)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
TOWN HALL REHABILITATION	300-300100-8233	-	-	104,827	53,035			25,000
PARK PLAYGROUND UPGRADES	300-300100-8277	-	-	-	-			105,000
POLICE GAGE, FIREARMS, SAFETY EQUIPMENT	300-300100-8002	-	-	10,000	-			
POLICE PATROL CAR	300-300100-NEW							
LEAF VAC TRUCK	300-300100-NEW							
COURTHOUSE LANE REHABILITATION	300-300100-NEW							
TOWN HALL BALLROOM REHABILITATION	300-300100-NEW							-
WATER SYSTEM REPLACEMENTS AND UPGRADES	300-300500-8003	-	-	120,000				
USDA PROJECTS	300-300100-8700	-	5,921	26,000				
KEYSTONE FMS CONVERSION	300-300100-8004	-	-	55,000	31,459			
CAPITAL PROJECTS RESERVE	300-300100-0005	-	-	50,000	-	50,000		
TOTAL CIP FUND EXPENDITURES (FUND 300)		-	5,921	365,827	84,494	50,000	-	130,000

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

INTERGOV SERVICE AGREEMENT FUND REVENUES (FUND 310)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
INTERGOV SERVICE AGREEMENT (FT A.P. HILL)	310-016010-0002						56,288	75,000
TOTAL IGSA FUND REVENUES (FUND 310)		-	-	-	-	-	56,288	75,000

INTERGOV SERVICE AGREEMENT FUND EXPENDITURES (FUND 310)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
CONTRACTED SERVICES - IGSA COORDINATION	310-0XXXXX-NEW							5,000
INTERGOV SERVICE AGREEMENT (FT A.P. HILL)	310-016010-0001						61,851	70,000
TOTAL IGSA FUND EXPENDITURES (FUND 310)		-	-	-	-	-	61,851	75,000

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

EVENTS FUND REVENUES (FUND 400)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
HARVEST FESTIVAL - MEALS TAX	400-016050-0001						2,135	
HARVEST FESTIVAL - DONATIONS	400-016050-0005						7,450	
HARVEST FESTIVAL - CAR SHOW	400-016050-0020						2,325	
HARVEST FESTIVAL	400-019050-0100	15,000	18,699	17,000	15,201	19,000	12,970	20,000
TOWN HALL ACTIVITIES	400-019050-0300	1,000	-	1,000	-	1,000		1,000
MISC EVENTS	400-019050-0500	-	250	-	35			
TRANSFER FROM GF TO EVENTS	400-041050-0100	-	-	14,500		14,500	-	24,500
TOTAL EVENTS FUND REVENUES (FUND 400)		16,000	18,949	32,500	15,236	34,500	24,880	45,500

EVENTS FUND EXPENDITURES (FUND 400)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUAL APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
TOWN HALL SECURITY - OVERTIME	400-031100-1201						983	1,500
CONTRACTED SERVICES- EVENT COORDINATION	400-071200-XXXX							11,500
REFUNDS	400-071100-5840				300			
NNO- ENTERTAINMENT	400-071100-3101						435	
HARVEST FESTIVAL	400-071200-1210	35,000	16,873	25,000	28,438	27,500	22,944	24,000
MUSIC ON THE GREEN	400-071200-1230	5,000	9,454	4,500	3,310	4,000	1,400	5,000
PARADE/HOLIDAY EVENTS	400-071200-1250	2,000	430	2,000	1,988	1,500	2,602	2,500
TOWN HALL ACTIVITIES	400-071200-1310	2,000	945	1,000	3,053	1,500	-	1,000
TOTAL EVENTS FUND EXPENDITURES (FUND 400)		44,000	27,702	32,500	36,709	34,500	28,364	45,500

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

WATER FUND REVENUES (FUND 500)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUALS APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
WATER SALES	500-016099-0001	460,000	509,507	505,000	548,115	612,000	581,062	642,600
ACCOUNT SETUP FEES	500-016099-0003	1,000	855	1,000	700	1,000	70	150
WATER RECONNECT FEES	500-016099-0004	500	21,025	100	250	100	600	250
CONNECTIONS FEES-WATER	500-016099-0005	1,000	3,000	2,249	14,600	1,500	2,250	1,500
PENALTY FEES	500-016099-0006	5,000	-	5,000	-	2,500	51	-
WATER AVAILABILITY FEES	500-016099-0010	12,000	24,000	18,000	-	18,000	6,000	18,000
UTILITY INSPECTION FEES	500-016099-0012	-	210	-	-	-	105	-
IRRIGATION SYSTEM APPLICATION FEE	500-016099-0015	100	100	100	75	100	75	100
STATE GRANTS	500-020111-0100	-	-	-	-	-	-	-
ARPA FUNDS (COVID-19- SYSTEM UPGRADES)	500-021101-0005	-	-	20,000	-	-	-	-
GRANT PROCEEDS - WATER QUALITY IMPROVEMENT PROJECT (VDH)	520-0XXXXX-NEW	-	-	-	-	-	-	1,500,000
VDH GRANT	500-02xxxx-NEW	-	-	-	-	-	-	-
CAPITAL PROJECTS INFRASTRUCTURE FEE	500-016099-0016	-	-	-	-	32,063	26,623	32,065
GRANT PROCEEDS	500-016099-0040	-	-	-	-	-	45,000	-
USE OF FUND BALANCE	500-041050-NEW	-	-	-	-	-	-	-
TRANSFER FROM WATER FUND TO SEWER FUND	500-093100-0520	-	-	-	-	-	-	-
TRANSFER FROM GENERAL TO WATER FUND	500-041050-0100	-	-	-	-	-	-	166,700
TOTAL WATER FUND REVENUE (FUND 500)		479,600	558,697	551,449	563,740	667,263	661,836	2,161,365

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

WATER FUND EXPENDITURES (FUND 500)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 2026 ACTUALS APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
WATER OPERATIONS	500-500100-0000							
SALARIES	500-500100-1101	120,221	84,217	143,115	86,956	116,096	130,215	117,220
SALARIES/WAGES - PARTTIME	500-500100-1200						4,798	6,500
SALARIES/WAGES-OVERTIME	500-500100-1201	3,000	-	1,000	-	1,000	2,110	3,000
FICA	500-500100-2100	9,197	-	10,948	-	5,133	3,000	8,967
VRS	500-500100-2210	16,250	4,777	15,884	5,187	9,260	9,535	12,463
457 PLAN	500-500100-2220						548	1,000
HEALTH PLAN	500-500100-2300	19,567	349	27,114	-	14,270	12,492	27,205
GROUP LIFE	500-500100-2400	1,504	-	1,918	-	886	796	1,279
HYBRID DISABILITY	500-500100-2500	191	-	1,059	18	101		822
FINANCIAL SERVICES	500-500100-3120							51,667
CONTINGENCY (3100)	500-500100-3139			12,575	-	77,627	29,519	28,000
CONTRACTED SERVICES- CAPITAL PROJECT MANAGER	500-500100-3141						1,173	85,000
CONTRACTED SERVICES - INBODEN ENVIRONMENTAL	500-500100-NEW							68,226
ENGINEERING /PROF SERVICES	500-500100-3140	-	23,214	10,000	15,283	15,000		15,000
DEBT ISSUANCE LEGAL - BOND	500-500100-3150						22,750	-
2026 DEBT ISSUANCE LEGAL - FA	500-500100-3151						46,820	-
VEHICLE MAINT	500-500100-3311	3,000	1,240	1,350	-	1,350		2,000
COMPUTER LICENSES/SUPPORT	500-500100-3320	2,000	5,382	8,500	-	8,500	10,272	10,500
ELECTRICITY	500-500100-5110	20,000	46,052	20,000	50,426	23,500	19,851	23,500
MAILING COSTS	500-500100-5210	1,000	4,461	5,000	5,556	5,500	5,952	5,500
TELECOMMUNICATIONS	500-500100-5230	4,200	6,793	4,200	3,766	4,200		4,200
TOWN INSURANCE-WATER	500-500100-5300	4,700	9,359	4,700	1,074	10,000	6,251	10,000
EDUCATION /TRAINING	500-500100-5540	3,000	8,733	1,500	-	1,500	373	1,500
FEES AND DUES	500-500100-5810	4,000	3,083	3,100	3,540	3,127	400	3,100
LICENSES AND PERMITS	500-500100-5820		3,180	18,500	120	18,500	4,733	18,500
MISCELLANEOUS	500-500100-5840	200	539	500	2,559	3,000	39	3,000
MISS UTILITY COSTS	500-500100-5899	500	-	500	-	500		500
OFFICE SUPPLIES/EQUIPMENT	500-500100-6001	2,000	-	2,000	-	2,000	767	2,000
JANITORIAL SUPPLIES	500-500100-6005	1,500	-	1,500	-	1,500	42	1,500
HAND TOOLS	500-500100-6006	1,000	-	1,000	-	1,000		1,000
REPAIR / MAINTENANCE	500-500100-6007	107,141	260,146	165,000	391,678	184,914	149,840	185,000
VEHICLE FUEL/OIL	500-500100-6008	2,229	1,795	2,000	21,427	10,000	3,892	5,500
EQUIPMENT/SUPPLIES	500-500100-6009	3,500	154	2,000	-	2,000	1,655	2,000
UNIFORMS/SAFETY EQUIP	500-500100-6011	3,000	868	1,000	1,156	1,300		1,500
TESTING SUPPLIES/CHEMICALS	500-500100-6021	5,000	4,729	5,000	5,249	5,000	2,762	5,000
WATER TESTING	500-500100-6022	8,000	8,009	11,500	28,108	8,000	1,905	7,000
METER/FIRE HYDRANTS	500-500100-6050	5,000	-	5,000	-	2,500	684	2,500
WELL HEAD PROTECTION GRANT	500-500100-6060	10,000	-	10,000	-	5,000		-
WATER OPERATIONS GRANT EXP	500-500100-7100				40,500			-
2018 LOAN INTEREST EXPENSE	500-500100-8500	53,986	40,492	53,986	8,181	53,986	24,652	53,986
2026 LOAN INTEREST EXPENSE	500-500100-NEW							52,731
USDA SYSTEM UPGRADE	500-500500-3500		67,493		176,658			-
WATER QUALITY IMPROVEMENT PROJECT (VIDH GROSS ALPHA)	500-500500-NEW							1,300,000
TRANSFER FROM WATER TO GENERAL	500-093100-0100							
TRANSFER FROM WATER FUND TO SEWER FUND	500-093100-0520					71,013		33,000
TOTAL WATER FUND EXPENDITURES (FUND 500)		414,886	585,066	551,449	847,444	667,263	497,825	2,161,365

TOWN OF BOWLING GREEN
FY 2027 PROPOSED BUDGET

SEWER FUND REVENUES (FUND 520)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 26 ACTUALS APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
SEWER SALES	520-016099-0002-0000-000	430,000	508,097	495,000	556,165	612,000	523,649	642,600
CONNECTION FEES- SEWER	520-016099-0007-0000-000	2,250	2,250	2,250	-	2,250	750	1,500
SEWER AVAILABILITY FEES	520-016099-0011-0000-000	12,000	18,000	18,000	-	18,000	-	10,000
CAPITAL PROJECTS INFRASTRUCTURE FEE	520-016099-0016-0000-000	-	-	-	-	96,187	19,125	32,065
MISC REVENUE/RECOVERIES	520-018900-0100-0000-000	-	-	-	43,067	-	-	-
PENALTY FEES	520-016099-0060	-	-	-	-	-	11	-
USE OF FUND BALANCE - SEWER	520-041050-0002	-	-	-	-	-	-	-
ARPA FUNDS (COVID-19) - SYSTEM UPGRADES	520-021101-0005-0000-000	-	-	105,000	-	-	-	-
STATE GRANT PROCEEDS	520-0XXXXX-NEW	-	-	-	-	-	-	2,700,000
FEDERAL GRANT PROCEEDS	520-0XXXXX-NEW	-	-	-	-	-	-	-
TRANSFER IN FROM WATER FUND TO SEWER FUND	520-041050-0500-0000-000	-	-	-	-	71,013	-	33,000
TRANSFER IN FROM GENERAL FUND TO SEWER FUND	520-041050-0100-0000-000	-	-	120,000	-	240,650	-	434,100
TOTAL SEWER FUND REVENUES (FUND 520)		444,250	528,347	740,250	599,232	1,040,100	543,535	3,853,265

SEWER FUND EXPENDITURES (FUND 520)	ACCOUNT NUMBERS	FY 2024 BUDGET ADOPTED	FY 2024 ACTUALS (UNAUDITED)	FY 2025 BUDGET ADOPTED	FY 2025 ACTUALS (UNAUDITED)	FY 2026 BUDGET ADOPTED	FY 26 ACTUALS APRIL (UNAUDITED)	FY 2027 BUDGET (PROPOSED)
TRANSFER FROM SEWER TO GENERAL FUND	520-093100-0100							278,642
CONTRACTED SERVICES - INBODEN ENVIRONMENTAL	520-500100-NEW	-	-	-	-	-	-	-
SALARIES	520-500100-1101-0000-000	156,481	138,288	176,752	325,811	345,239	288,183	117,220
SALARIES/WAGES PARTTIME	520-500100-1200	-	-	-	-	-	4,798	7,500
OVERTIME	520-500100-1201-0000-000	3,423	-	1,000	-	1,000	2,594	4,000
ACCRUED LEAVE EXPENDITURE	520-500100-1300	-	1,345	-	-	-	-	-
FICA	520-500100-2100-0000-000	11,971	-	13,522	-	5,133	3,129	8,967
VRS	520-500100-2210-0000-000	21,500	5,708	21,892	6,707	9,260	9,535	12,463
457 PLAN	520-500100-2220	-	-	-	-	-	548	-
HEALTH INSURANCE	520-500100-2300-0000-000	19,220	-	27,311	-	14,270	12,492	27,205
GROUP LIFE	520-500100-2400-0000-000	1,990	-	2,368	-	886	796	1,279
HYBRID DISABILITY	520-500100-2500-0000-000	311	-	1,308	24	101	-	824
CONTINGENCY (3100)	520-500100-2501-0000-000	-	-	1,927	-	75,000	-	30,890
FINANCIAL SERVICES	500-500100-3120	-	-	-	-	-	22,750	-
DEBT ISSUANCE LEGAL - BOND	500-500100-3150	-	-	-	-	-	46,820	-
DEBT ISSUANCE LEGAL - FA	520-500100-3151	-	23,417	41,000	87,531	30,000	18,684	30,000
TESTING	520-500100-3160-0000-000	21,000	-	-	-	-	-	-
SILT/SUDGE REMOVAL	520-500100-3180-0000-000	20,000	46,986	65,000	414,697	145,500	178,865	25,000
VEHICLE MAINT	520-500100-3311-0000-000	2,000	-	2,000	-	1,500	-	2,000
PROFESSIONAL SERVICES	520-500100-3320-0000-000	-	2,740	2,000	4,320	2,341	-	-
COMPUTER LICENSES/SUPPORT	520-500100-3321	-	-	-	-	-	10,272	10,300
ELECTRICITY	520-500100-5110-0000-000	30,000	75,758	30,000	77,836	45,000	11,583	78,000
PROPANE	520-500100-5120-0000-000	3,000	-	3,000	-	2,500	2,040	2,500
MAILING COSTS	520-500100-5210-0000-000	750	-	750	-	500	-	500
TELECOMMUNICATIONS	520-500100-5230-0000-000	1,500	4,743	1,500	806	1,500	-	1,500
INSURANCE	520-500100-5300-0000-000	4,250	9,359	4,250	4,985	6,000	3,619	6,000
EDUCATION/TRAINING/LICENSE	520-500100-5540-0000-000	3,000	-	3,000	-	2,500	373	2,500
VPDES FEES/DEQ	520-500100-5613-0000-000	4,000	889	4,000	4,326	4,500	4,611	4,500
SEWER OPS MISCELLANEOUS	520-500100-5840-0000-000	200	1,043	200	12,761	15,000	3,301	12,250
MISS UTILITY COST	520-500100-5899-0000-000	500	448	500	527	500	-	500
OFFICE SUPPLIES	520-500100-6001-0000-000	900	-	900	-	800	376	1,500
LAB SUPPLIES/CHEMICALS	520-500100-6004-0000-000	10,000	14,034	17,500	10,417	15,000	12,789	15,000
JANITORIAL SUPPLIES	520-500100-6005-0000-000	1,000	19	1,000	-	1,000	-	1,200
SMALL TOOLS	520-500100-6006-0000-000	1,000	-	1,000	-	1,000	-	1,000
REPAIR / MAINTENANCE	520-500100-6007-0000-000	85,000	169,016	150,000	104,371	150,000	85,488	140,000
VEHICLE FUEL/OIL	520-500100-6008-0000-000	2,624	-	3,000	4,713	1,500	2,064	3,500
UNIFORMS/SAFETY EQUIPMENT	520-500100-6011-0000-000	2,500	959	2,000	526	1,000	-	1,150

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PLANT & LAB SUPPLIES/CHEMICALS	520-500100-6030-0000-000	-	288	300	52,962	300		500
LOAN INTEREST EXPENSE	520-500100-8500-0000-000	161,270	120,161	161,270	3,338	161,270	186,094	161,277
2026 LOAN INTEREST EXPENSE	520-500100-NEW							52,731
MAINTENANCE - MAINS	520-500300-3334						962,063	
SLUDGE MANAGEMENT UPGRADES (BELT PRESS & FACILITY)	520-500500-NEW							2,700,000
GENERATOR- LIFT STATIONS MEADOWS	520-500500-NEW							60,000
TOTAL SEWER FUND EXPENDITURES (FUND 520)		569,590	615,201	740,250	1,116,657	1,040,100	1,873,867	3,853,265