

Budget vs Actual

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Period Ending 6/30/2026

100 GENERAL FUND							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
100-011010-0001 REAL CURRENT YEAR TAXES	250,000	0.00	0.00	7,339.27	226,333.55	(23,666.45)	91%
100-011010-0002 REAL DELINQUENT TAXES	1,500	0.00	0.00	0.00	287.87	(1,212.13)	19%
100-011011-0001 RT 301 CURRENT YEAR TAXES	31,000	0.00	0.00	4,170.10	58,063.54	27,063.54	187%
100-011020-0001 RE PUBLIC SERVICE CURRENT YEAR TAXES	3,000	0.00	0.00	545.32	4,960.85	1,960.85	165%
100-011020-0011 PP PUBLIC SERVICE CURRENT YEAR TAXES	0	0.00	0.00	0.00	3.86	3.86	
100-011030-0001 PERSONAL CURRENT YEAR TAXES	55,000	0.00	41.17	2,402.64	50,676.25	(4,323.75)	92%
100-011030-0002 PERSONAL DELINQUENT TAXES	1,500	0.00	0.00	0.00	278.30	(1,221.70)	19%
100-011060-0001 REAL PENALTY	2,000	0.00	0.00	838.71	1,377.03	(622.97)	69%
100-011060-0002 REAL INTEREST	1,600	0.00	0.00	820.78	1,370.05	(229.95)	86%
100-011060-0011 PERSONAL PENALTY	0	0.00	21.07	143.33	313.00	313.00	
100-011060-0012 PERSONAL INTEREST	0	0.00	2.02	370.37	732.21	732.21	
100-012010-0001 SALES TAX	52,050	0.00	0.00	5,829.42	75,879.97	23,829.97	146%
100-012020-0001 CONSUMER UTILITY TAX	39,500	0.00	2,869.32	8,151.15	35,307.38	(4,192.62)	89%
100-012030-0001 BUSINESS LICENSE	95,000	0.00	250.29	6,166.35	99,021.62	4,021.62	104%
100-012040-0001 CABLE FRANCHISE FEES	0	0.00	0.00	(30.00)	(30.00)	(30.00)	
100-012050-0005 VEHICLE REGISTRATION / LICENCE FEES	15,000	0.00	20.00	1,227.04	15,677.58	677.58	105%
100-012060-0001 BANK STOCK TAX	428,400	0.00	0.00	1,144,800.00	1,144,800.00	716,400.00	267%
100-012070-0001 CIGARETTE TAX	35,000	0.00	0.00	3,753.82	35,039.35	39.35	100%
100-012080-0001 MEALS TAX	375,000	0.00	57,114.37	153,419.87	500,102.55	125,102.55	133%
100-012100-0001 TRANSIENT OCCUPANCY TAX	3,000	0.00	735.39	2,196.57	7,108.53	4,108.53	237%
100-013030-0001 ZONING PERMITS/FEES	3,175	0.00	0.00	300.00	5,458.62	2,283.62	172%

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100-013030-0002 HOME OCCUPATION PERMITS	100	0.00	0.00	0.00	50.00	(50.00)	50%	
100-014010-0001 POLICE/COURT FINES	20,000	0.00	1,099.79	4,044.41	15,159.13	(4,840.87)	76%	
100-014010-0002 RETURNED CHECK FEE	100	0.00	75.00	225.00	500.00	400.00	500%	
100-014010-0003 E SUMMONS FEES **RESTRICTED USE**	1,300	0.00	0.00	0.00	0.00	(1,300.00)		
100-015010-0001 INTEREST EARNED	25,000	0.00	0.00	0.00	28,359.33	3,359.33	113%	
100-015020-0001 CABLE PROPERTY RENTAL	14,000	0.00	0.00	0.00	14,000.00	0.00	100%	
100-015020-0002 TOWN HALL RENTALS	18,000	0.00	1,810.00	5,243.50	27,131.50	9,131.50	151%	
100-015020-0005 TOWN HALL ACTIVITY FEES	500	0.00	0.00	0.00	150.00	(350.00)	30%	
100-016010-0001 INTERGOV SERVICE AGREEMENT (FT. WALKER)	50,000	0.00	0.00	0.00	5,622.82	(44,377.18)	11%	
100-016099-0003 TRASH REVENUE	110,000	0.00	8,974.91	25,155.68	93,239.97	(16,760.03)	85%	
100-016099-0006 PENALTY FEES	0	0.00	0.00	0.00	3.30	3.30		
100-018900-0060 SALE OF SURPLUS EQUIP/FURN	0	0.00	0.00	0.00	3,000.00	3,000.00		
100-018900-0800 REIMBURSEMENT/RESTITUTION	0	0.00	5,794.06	5,794.06	6,370.41	6,370.41		
100-018900-0900 MISCELLANEOUS	0	0.00	1,275.10	1,627.75	1,627.75	1,627.75		
100-018950-0001 UNCLAIMED PROPERTY	0	0.00	0.00	0.00	2,104.80	2,104.80		
100-020108-0001 ROLLING STOCK TAX	0	0.00	0.00	0.00	2.97	2.97		
100-020109-0001 VA 599 POLICE FUNDING	16,000	0.00	0.00	0.00	22,887.00	6,887.00	143%	
100-020110-0001 PPTRA REIMBURSEMENT-STATE	21,908	0.00	0.00	0.00	21,907.50	(0.50)	100%	
100-020111-0001 COMMUNICATIONS TAX	28,900	0.00	0.00	2,139.01	21,453.93	(7,446.07)	74%	
100-040407-0001 LITTER GRANT	1,596	0.00	0.00	0.00	1,658.56	62.56	104%	
100-040407-0100 GF GRANT PROCEEDS	4,000	0.00	2,750.00	2,750.00	6,750.00	2,750.00	169%	
100-040412-0001 VIRGINIA FIRE	15,000	0.00	0.00	0.00	0.00	(15,000.00)		

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100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
PROGRAMS								
100-041050-0002 USE OF FUND BALANCE	113,062	0.00	0.00	0.00	0.00	(113,061.71)		
100-041050-0500 TRANSFER IN FROM WATER FUND	4,315	0.00	0.00	0.00	0.00	(4,314.55)		
100-041050-0520 TRANSFER IN FROM SEWER FUND	8,201	0.00	0.00	0.00	0.00	(8,201.42)		
Revenues Totals:	1,843,707	0.00	82,832.49	1,389,424.15	2,534,741.08	691,034.40	137%	

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Expenses								
100-011010-0003 REAL TAX REFUNDS	0	0.00	0.00	0.00	1,213.16	(1,213.16)		
Totals:	0	0.00	0.00	0.00	1,213.16	(1,213.16)		
100-012110-1101 SALARIES	118,928	0.00	9,701.85	54,105.55	148,042.07	(29,114.07)	124%	
100-012110-1150 PT Salaries and Wages	56,176	0.00	5,850.00	20,137.50	28,187.50	27,988.96	50%	
100-012110-2100 FICA	9,098	0.00	738.35	4,127.55	12,172.09	(3,073.64)	134%	
100-012110-2210 VRS	16,764	0.00	210.38	2,520.93	15,017.90	1,746.36	90%	
100-012110-2220 457 PLAN	135	0.00	210.42	631.26	2,358.03	(2,222.96)	1746%	
100-012110-2300 HEALTH PLAN	0	0.00	575.62	1,732.85	2,308.47	(2,308.47)		
100-012110-2400 GROUP LIFE	1,551	0.00	32.54	229.65	1,254.41	296.26	81%	
100-012110-2500 DISABILITY INSURANCE - VML	380	0.00	0.00	0.00	0.00	380.00		
100-012110-3000 TOWN MANAGER EXPENSES	4,500	0.00	223.50	223.50	440.18	4,059.82	10%	
100-012110-3050 MAYOR EXPENSES	1,500	0.00	0.00	1,099.37	1,154.27	345.73	77%	
100-012110-3100 CONTINGENCY	31,556	0.00	0.00	0.00	0.00	31,555.88		
100-012110-3140 CONTRACTED SERVICES/SHREDDING	600	0.00	0.00	0.00	26,930.26	(26,330.26)	4488%	
100-012110-3141 CONTRACTED SERVICES - COMMUNITY DEVELOPMENT	0	0.00	0.00	4,601.01	15,379.94	(15,379.94)		
100-012110-3142 CONTRACTED SERVICES - LAND USE	0	0.00	0.00	10,308.68	41,720.49	(41,720.49)		
100-012110-3150 PROFESSIONAL SERVICES - LEGAL	55,000	0.00	23,363.06	30,363.06	59,939.00	(4,939.00)	109%	
100-012110-3152 WEB BASED SERVICES	15,000	0.00	0.00	0.00	7,720.27	7,279.73	51%	
100-012110-3600 ADVERTISING	3,000	0.00	0.00	0.00	2,864.03	135.97	95%	
100-012110-3700 ZONING FEES	0	0.00	0.00	0.00	2,500.00	(2,500.00)		
100-012110-5250 TELECOMMUNCATIONS	3,000	0.00	0.00	0.00	2,043.26	956.74	68%	
100-012110-5300 TOWN INSURANCE-GENERAL FUND	30,000	0.00	0.00	0.00	18,422.88	11,577.12	61%	

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100-012110-5545 CONFERENCE EXPENSES/TRAINING EXPENSE	6,000	0.00	0.00	0.00	3,709.70	2,290.30	62%	
100-012110-5810 MEMBERSHIP DUES	1,500	0.00	0.00	0.00	2,049.27	(549.27)	137%	
100-012110-5840 MISCELLANEOUS	3,000	0.00	11.75	1,011.75	1,597.35	1,402.65	53%	
100-012110-6001 OFFICE/MEETING SUPPLIES & PRINTING	3,500	0.00	0.00	24.22	4,572.13	(1,072.13)	131%	
100-012110-6023 PUBLIC RELATIONS	1,500	0.00	0.00	0.00	965.29	534.71	64%	
100-012110-6024 INFORMATION & TECHNOLOGY SECURITY UPGRADES	25,000	0.00	1,542.40	2,377.20	26,523.83	(1,523.83)	106%	
COUNCIL AND TOWN Totals: ADMINISTRATION	387,689	0.00	42,459.87	133,494.08	427,872.62	(40,183.83)	110%	
100-012410-1101 SALARIES/WAGES	147,409	0.00	3,461.21	19,893.85	96,145.85	51,263.15	65%	
100-012410-1200 PT SALARY AND WAGES	36,066	0.00	5,562.00	11,962.75	25,972.98	10,093.02	72%	
100-012410-2100 FICA	14,059	0.00	685.97	2,415.84	11,140.34	2,918.66	79%	
100-012410-2210 VRS	20,652	0.00	1,254.04	3,762.12	14,421.46	6,230.54	70%	
100-012410-2220 457 PLAN	0	0.00	148.00	444.00	888.00	(888.00)		
100-012410-2300 HEALTH PLAN	26,257	0.00	387.58	2,601.78	12,928.24	13,328.76	49%	
100-012410-2400 GROUP LIFE	1,975	0.00	102.84	308.52	1,182.59	792.41	60%	
100-012410-2500 HYBRID DISBILITY INSURANCE	870	0.00	0.00	0.00	0.00	870.00		
100-012410-3120 AUDIT	108,245	50.00	0.00	0.00	119,916.19	(11,721.32)	111%	
100-012410-3130 CREDIT CARD AND BANK FEES	5,000	0.00	0.00	0.00	4,762.91	237.09	95%	
100-012410-3150 PROFESSIONAL SERVICES - CPA	145,000	0.00	0.00	44,855.10	152,056.86	(7,056.86)	105%	
100-012410-3151 PROFESSIONAL SERVICES - FINANCIAL ADVISORS	0	0.00	0.00	0.00	13,973.38	(13,973.38)		
100-012410-3310 OFFICE EQUIPMENT	1,500	0.00	816.36	1,645.69	2,570.89	(1,070.89)	171%	
100-012410-3320 COMPUTER LICENSES/SUPPORT	75,000	0.00	3,736.75	6,896.46	45,079.42	29,920.58	60%	
100-012410-3500 PRINTING	0	0.00	0.00	375.92	375.92	(375.92)		

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100-012410-3600 LATE FEES & PENALTIES	6,517	0.00	38.85	38.85	6,583.84	(67.00)	101%	
100-012410-5210 POSTAGE	5,944	0.00	0.00	0.00	2,874.42	3,069.70	48%	
100-012410-5230 TELECOMMUNICATIONS	1,500	0.00	0.00	0.00	627.42	872.58	42%	
100-012410-5540 EDUCATION/TRAINING	2,000	0.00	0.00	0.00	2,403.40	(403.40)	120%	
100-012410-5810 MEMBERSHIP DUES	700	0.00	0.00	0.00	250.00	450.00	36%	
100-012410-5840 MISCELLANEOUS	3,000	0.00	0.00	0.00	318.20	2,681.80	11%	
100-012410-6001 OFFICE SUPPLIES & PRINTING	6,000	0.00	0.00	71.95	7,371.79	(1,371.79)	123%	
TREASURER Totals:	607,694	50.00	16,193.60	95,272.83	521,844.10	85,799.73	86%	
100-031100-1101 SALARIES/WAGES	115,489	0.00	8,870.32	26,610.96	116,081.59	(592.59)	101%	
100-031100-1150 PART-TIME SALARY AND WAGES	6,120	0.00	300.00	900.00	3,720.00	2,400.00	61%	
100-031100-1201 TOWN HALL SECURITY - OVERTIME	0	0.00	235.00	731.20	1,714.31	(1,714.31)		
100-031100-1300 ACCRUED LEAVE EXPENDITURE	0	0.00	0.00	100.59	100.59	(100.59)		
100-031100-2100 FICA	9,303	0.00	715.87	2,157.32	9,263.86	39.14	100%	
100-031100-2210 VRS	16,180	0.00	1,286.72	3,860.16	14,797.28	1,382.72	91%	
100-031100-2300 HEALTH PLAN	10,341	0.00	132.72	398.16	1,233.18	9,107.82	12%	
100-031100-2400 GROUP LIFE	1,548	0.00	113.40	340.20	1,304.10	243.90	84%	
100-031100-2500 HYBRID DISABILITY INSURANCE	275	0.00	0.00	0.00	0.00	275.00		
100-031100-2720 BUILDING REPAIRS/MAINTENANCE	2,000	0.00	50.00	575.00	1,982.60	17.40	99%	
100-031100-3310 VEHICLE MAINTENANCE	10,000	0.00	0.00	1,963.53	4,648.64	5,351.36	46%	
100-031100-3312 EQUIPMENT REPAIR	200	0.00	0.00	42.00	84.00	116.00	42%	
100-031100-3320 PROFESSIONAL SERVICES	2,350	0.00	0.00	0.00	336.00	2,014.00	14%	
100-031100-5110 ELECTRICITY	10,500	0.00	0.00	0.00	1,305.35	9,194.65	12%	
100-031100-5230 TELECOMMUNICATIONS	1,000	0.00	0.00	0.00	234.31	765.69	23%	

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100-031100-5540 EDUCATION/TRAINING	1,500	0.00	0.00	2,600.00	3,950.00	(2,450.00)	263%	
100-031100-5810 MEMBERSHIP DUES/SUBSCRIPTIONS	2,500	0.00	0.00	0.00	2,377.74	122.26	95%	
100-031100-6001 OFFICE SUPPLIES & PRINTING	3,000	0.00	0.00	25.65	116.06	2,883.94	4%	
100-031100-6008 VEHICLE FUEL/OIL	3,000	0.00	0.00	0.00	2,601.13	398.87	87%	
100-031100-6010 EQUIPMENT/SUPPLIES	5,000	0.00	0.00	373.97	18,596.56	(13,596.56)	372%	
100-031100-6011 UNIFORMS	2,000	0.00	140.00	622.00	2,127.00	(127.00)	106%	
POLICE DEPARTMENT Totals:	202,306	0.00	11,844.03	41,300.74	186,574.30	15,731.70	92%	
100-031200-0003 USE OF E-SUMMONS FEES	4,500	0.00	0.00	0.00	0.00	4,500.00		
POLICE DEPT RESTRICTED Totals:	4,500	0.00	0.00	0.00	0.00	4,500.00		
100-032000-5650 FIRE PROGRAM FUNDS	15,000	0.00	0.00	0.00	15,000.00	0.00	100%	
DONATIONS Totals:	15,000	0.00	0.00	0.00	15,000.00	0.00	100%	
100-043100-1101 SALARIES	62,565	0.00	4,753.59	15,600.14	60,656.54	1,908.26	97%	
100-043100-1201 SALARIES/WAGES-OVERTIME	1,020	0.00	0.00	0.00	(1,058.65)	2,078.65	-104%	
100-043100-2100 FICA	7,319	0.00	343.21	1,014.77	6,812.03	506.97	93%	
100-043100-2210 VRS	1,944	0.00	698.58	2,095.74	8,033.60	(6,090.02)	413%	
100-043100-2220 457 PLAN	(574)	0.00	52.20	156.60	559.18	(1,133.24)	-97%	
100-043100-2300 HEALTH PLAN	22,322	0.00	1,531.10	4,599.29	13,979.06	8,342.94	63%	
100-043100-2400 GROUP LIFE	(2,009)	0.00	58.86	176.58	676.82	(2,686.08)	-34%	
100-043100-2500 HYBRID DISABILITY INSURANCE	235	0.00	(232.44)	(232.44)	(232.44)	467.44	-99%	
100-043100-3141 CONTRACTED SERVICES - COMMUNITY DEVELOPMENT	0	0.00	0.00	0.00	7,674.43	(7,674.43)		
100-043100-3311 VEHICLE MAINT	10,000	0.00	0.00	39.15	3,018.45	6,981.55	30%	
100-043100-5110 ELECTRICITY/STREETLIGHTS	39,000	0.00	0.00	0.00	7,756.20	31,243.80	20%	
100-043100-5230 TELECOMMUNICATIONS	3,000	0.00	0.00	0.00	1,049.79	1,950.21	35%	

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100-043100-5300 INSURANCE	7,500	0.00	0.00	0.00	4,605.72	2,894.28	61%	
100-043100-5540 EDUCATION/ TRAINING	500	0.00	0.00	0.00	373.34	126.66	75%	
100-043100-6001 OFFICE SUPPLIES & PRINTING	500	0.00	51.52	111.99	561.08	(61.08)	112%	
100-043100-6005 JANITORIAL SUPPLIES	0	0.00	0.00	0.00	72.18	(72.18)		
100-043100-6006 HAND TOOLS	500	0.00	0.00	0.00	208.90	291.10	42%	
100-043100-6007 REPAIR/ MAINT TOWN BUILDINGS	12,000	0.00	510.00	678.92	7,105.22	4,894.78	59%	
100-043100-6008 VEHICLE FUEL/ OIL	3,000	0.00	0.00	0.00	505.96	2,494.04	17%	
100-043100-6009 EQUIPMENT/ SUPPLIES	11,000	0.00	0.00	5,445.53	13,787.81	(2,787.81)	125%	
100-043100-6011 UNIFORMS/ SAFETY EQUIP	1,500	0.00	123.81	345.42	1,613.97	(113.97)	108%	
100-043100-7110 PARKING LOT/STREET/SIDEWALK MAINT	6,000	0.00	0.00	1,020.00	13,632.00	(7,632.00)	227%	
100-043100-7120 PARK MAINTENANCE/GATEWAY BEAUTIFICATION	7,500	0.00	0.00	0.00	7,227.39	272.61	96%	
100-043100-7130 REFUSE COLLECTION	100,222	0.00	0.00	0.00	52,767.28	47,454.72	53%	
100-043100-7140 LITTER GRANT	1,200	0.00	0.00	0.00	0.00	1,200.00		
100-043100-7200 TOWN HALL EXPENSES	36,000	0.00	1,115.00	2,832.98	32,824.49	3,175.51	91%	
100-043100-7201 Grant Matching Funds	25,000	0.00	0.00	0.00	0.00	25,000.00		
PUBLIC WORKS Totals:	357,243	0.00	9,005.43	33,884.67	244,210.35	113,032.71	68%	
100-072000-5800 REFUNDS OF ACTIVITY FEES	0	0.00	300.00	900.00	6,400.00	(6,400.00)		
100-093100-0300 TRSF TO CIP FR GENERAL FUND	50,000	0.00	0.00	0.00	0.00	50,000.00		
100-093100-0400 TRNSFR TO EVENTS AND ACTIVITIES	14,500	0.00	0.00	0.00	0.00	14,500.00		
100-093100-0520 TRANSFER TO SEWER FUND	204,775	0.00	0.00	0.00	0.00	204,775.00		
Totals:	269,275	0.00	300.00	900.00	6,400.00	262,875.00	2%	

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Expenses Totals:	1,843,707	50.00	79,802.93	304,852.32	1,403,114.53	440,542.15	76%
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Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 6/30/2026

100 GENERAL FUND	Revenues Over/(Under) Expenses:	3,029.56	1,084,571.83	1,131,626.55
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Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 6/30/2026

300 CAPITAL PROJECTS								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
300-041050-0100 TRANSFER FR GEN FUND TO CIP	50,000	0.00	0.00	0.00	0.00	(50,000.00)		
Revenues Totals:	50,000	0.00	0.00	0.00	0.00	(50,000.00)		

Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 6/30/2026

300 CAPITAL PROJECTS								
Description		Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Expenses								
300-300100-0005 CAPITAL PROJECTS RESERVE		50,000	0.00	0.00	0.00	0.00	50,000.00	
Totals:		50,000	0.00	0.00	0.00	0.00	50,000.00	
Expenses	Totals:	50,000	0.00	0.00	0.00	0.00	50,000.00	

Budget vs Actual

Period Ending 6/30/2026

300 CAPITAL PROJECTS	Revenues Over/(Under) Expenses:	0.00	0.00	0.00
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Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 6/30/2026

310 INTERGOV SERVICE AGREEMENT								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
310-016010-0002 INTERGOV SERVICE AGREEMENT	0	0.00	0.00	0.00	56,228.20	56,228.20		
Revenues Totals:	0	0.00	0.00	0.00	56,228.20	56,228.20		

Budget vs Actual

Period Ending 6/30/2026

310 INTERGOV SERVICE AGREEMENT							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Expenses							
310-016010-0001 INTERGOV SERVICE AGREEMENT	0	0.00	0.00	42,969.00	99,197.20	(99,197.20)	
INTERGOV SERVICE Totals: AGREEMENT	0	0.00	0.00	42,969.00	99,197.20	(99,197.20)	
Expenses Totals:	0	0.00	0.00	42,969.00	99,197.20	(99,197.20)	

Budget vs Actual

Period Ending 6/30/2026

310 INTERGOV SERVICE AGREEMENT	Revenues Over/(Under) Expenses:	0.00	(42,969.00)	(42,969.00)
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Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 6/30/2026

320 ECONOMIC DEVELOPMENT AUTHORITY								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
320-041050-0060 USE OF FUND BALANCE	6,000	0.00	0.00	0.00	0.00	(6,000.00)		
Revenues Totals:	6,000	0.00	0.00	0.00	0.00	(6,000.00)		

Budget vs Actual

TOWN OF BOWLING GREEN

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Period Ending 6/30/2026

320 ECONOMIC DEVELOPMENT AUTHORITY

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Expenses							
320-032100-0100 EDA LOANS AND GRANTS	2,500	0.00	0.00	0.00	0.00	2,500.00	
DONATIONS STATE FUNDS Totals:	2,500	0.00	0.00	0.00	0.00	2,500.00	
320-053400-3500 PRINTING	1,000	0.00	0.00	0.00	0.00	1,000.00	
320-053400-3600 ADVERTISING/MARKETING	2,500	0.00	0.00	2,052.79	2,052.79	447.21	82%
ECONOMIC DEVELOPMENT AUTHORITY Totals:	3,500	0.00	0.00	2,052.79	2,052.79	1,447.21	59%
Expenses Totals:	6,000	0.00	0.00	2,052.79	2,052.79	3,947.21	34%

Budget vs Actual

Period Ending 6/30/2026

320 ECONOMIC DEVELOPMENT AUTHORITY	Revenues Over/(Under) Expenses:	0.00	(2,052.79)	(2,052.79)
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Budget vs Actual

TOWN OF BOWLING GREEN

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Period Ending 6/30/2026

400 EVENTS AND ACTIVITIES

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
400-016050-0005 HARVEST FESTIVAL - MEALS TAX	0	0.00	0.00	0.00	2,135.33	2,135.33	
400-016050-0020 HARVEST FESTIVAL - DONATIONS/SPONSORS	0	0.00	0.00	0.00	7,450.00	7,450.00	
400-016050-0051 HARVEST FESTIVAL - CAR SHOW	0	0.00	0.00	0.00	2,325.00	2,325.00	
400-019050-0100 HARVEST FESTIVAL	19,000	0.00	0.00	0.00	12,970.00	(6,030.00)	68%
400-019050-0300 TOWN HALL ACTIVITIES	1,000	0.00	0.00	0.00	0.00	(1,000.00)	
400-041050-0100 TRANSFER FROM GF TO EVENTS	14,500	0.00	0.00	0.00	0.00	(14,500.00)	
Revenues Totals:	34,500	0.00	0.00	0.00	24,880.33	(9,619.67)	72%

Budget vs Actual

TOWN OF BOWLING GREEN

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Period Ending 6/30/2026

400 EVENTS AND ACTIVITIES

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Expenses							
400-071100-3101 NNO - ENTERTAINMENT	0	0.00	0.00	0.00	435.00	(435.00)	
400-071200-1210 HARVEST FESTIVAL	27,500	0.00	0.00	0.00	22,943.80	4,556.20	83%
400-071200-1230 MUSIC ON THE GREEN	4,000	0.00	0.00	800.00	2,200.00	1,800.00	55%
400-071200-1250 PARADE/HOLIDAY EVENTS	1,500	0.00	382.85	382.85	2,984.76	(1,484.76)	199%
400-071200-1310 TOWN HALL ACTIVITIES	1,500	0.00	0.00	0.00	0.00	1,500.00	
Totals:	34,500	0.00	382.85	1,182.85	28,563.56	5,936.44	83%
Expenses Totals:	34,500	0.00	382.85	1,182.85	28,563.56	5,936.44	83%

Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 6/30/2026

400 EVENTS AND ACTIVITIES	Revenues Over/(Under) Expenses:	(382.85)	(1,182.85)	(3,683.23)
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Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 6/30/2026

500 WATER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
500-016099-0001 WATER SALES	612,000	0.00	53,654.19	155,814.58	684,434.05	72,434.05	112%	
500-016099-0003 ACCOUNT SETUP FEES	1,000	0.00	15.00	15.00	85.00	(915.00)	9%	
500-016099-0004 WATER RECONNECT FEES	100	0.00	542.44	767.44	1,217.44	1,117.44	1217%	
500-016099-0005 CONNECTIONS FEES-WATER	1,500	0.00	750.00	750.00	3,000.00	1,500.00	200%	
500-016099-0006 PENALTY FEES	2,500	0.00	0.00	0.00	50.74	(2,449.26)	2%	
500-016099-0010 WATER AVAILABILITY FEES	18,000	0.00	6,000.00	6,000.00	12,000.00	(6,000.00)	67%	
500-016099-0012 UTILITY INSPECTION FEES	0	0.00	35.00	35.00	140.00	140.00		
500-016099-0015 IRRIGATION SYSTEM APPLICATION FEES	100	0.00	0.00	0.00	75.00	(25.00)	75%	
500-016099-0016 CAPITAL PROJECTS INFRASTRUCTURE FEE	32,063	0.00	3,307.61	9,227.56	32,594.86	531.86	102%	
500-016099-0040 GRANT PROCEEDS	0	0.00	0.00	0.00	45,000.00	45,000.00		
500-020111-0100 STATE GRANTS	87,000	0.00	0.00	0.00	0.00	(87,000.00)		
500-041050-0500 USE OF FUND BALANCE	184,193	0.00	0.00	0.00	0.00	(184,193.36)		
Revenues Totals:	938,456	0.00	64,304.24	172,609.58	778,597.09	(159,859.27)	83%	

Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 6/30/2026

500 WATER							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Expenses							
500-093100-0100 TRANSFER FROM WATER TO GENERAL	4,315	0.00	0.00	0.00	0.00	4,314.55	
500-093100-0520 TRANSFER FROM WATER FUND TO SEWER FUND	71,013	0.00	0.00	0.00	0.00	71,013.00	
500-500100-1101 SALARIES	114,703	0.00	15,024.60	51,623.20	177,572.40	(62,869.53)	155%
500-500100-1200 SALARIES/WAGES PART TIME	0	0.00	764.66	2,727.14	7,150.04	(7,150.04)	
500-500100-1201 SALARIES/WAGES-OVERTIME	1,000	0.00	62.76	152.16	2,262.55	(1,262.55)	226%
500-500100-2100 FICA	4,729	0.00	488.97	1,614.63	4,334.21	394.87	92%
500-500100-2210 VRS	8,554	0.00	1,059.50	3,178.50	12,184.18	(3,629.72)	142%
500-500100-2220 457 PLAN	(1,727)	0.00	86.98	260.94	765.20	(2,492.03)	-44%
500-500100-2300 HEALTH PLAN	14,270	0.00	1,966.58	5,899.74	17,408.27	(3,138.27)	122%
500-500100-2400 GROUP LIFE	801	0.00	88.40	265.20	1,016.60	(215.73)	127%
500-500100-2500 HYBRID DISABILITY	101	0.00	0.00	0.00	0.00	101.00	
500-500100-3139 CONTINGENCY (3100)	77,627	0.00	0.00	0.00	29,519.00	48,108.00	38%
500-500100-3140 ENGINEERING/PROF. SERVICES	165,000	0.00	0.00	53,092.18	53,092.18	111,907.82	32%
500-500100-3141 CONTRACTED SERVICES - COMMUNITY DEVELOPMENT	0	0.00	0.00	0.00	1,172.50	(1,172.50)	
500-500100-3142 2026 DEBT ISSUANCE - ENGINEERING COSTS	0	0.00	(20,000.00)	170,039.53	170,039.53	(170,039.53)	
500-500100-3150 2026 DEBT ISSUANCE LEGAL - BOND	0	0.00	0.00	0.00	22,750.00	(22,750.00)	
500-500100-3151 2026 DEBT ISSUANCE LEGAL - FA	0	0.00	0.00	0.00	46,819.85	(46,819.85)	
500-500100-3311 VEHICLE MAINT	1,350	0.00	0.00	0.00	0.00	1,350.00	
500-500100-3320 COMPUTER LICENSES/SUPPORT	8,500	0.00	0.00	0.00	15,771.53	(7,271.53)	186%
500-500100-5110 ELECTRICITY	23,500	0.00	0.00	0.00	19,851.22	3,648.78	84%

Budget vs Actual

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500 WATER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
500-500100-5210 MAILING COSTS	10,693	0.00	0.00	0.00	5,951.52	4,741.84	56%	
500-500100-5230 TELECOMMUNICATIONS	4,200	0.00	0.00	0.00	0.00	4,200.00		
500-500100-5300 TOWN INSURANCE-WATER	10,000	0.00	0.00	0.00	6,250.62	3,749.38	63%	
500-500100-5540 Education/Training/License/Permits	1,500	0.00	0.00	0.00	373.33	1,126.67	25%	
500-500100-5810 FEES AND DUES	3,127	0.00	0.00	424.00	824.00	2,303.00	26%	
500-500100-5820 LICENSES AND PERMITS	18,500	0.00	0.00	0.00	4,733.00	13,767.00	26%	
500-500100-5840 MISCELLANEOUS	3,000	0.00	1,244.95	1,664.34	1,694.32	1,305.68	56%	
500-500100-5899 Miss Utility Costs	500	0.00	0.00	0.00	0.00	500.00		
500-500100-6001 OFFICE SUPPLIES/EQUIPMENT	2,000	0.00	0.00	663.82	1,430.87	569.13	72%	
500-500100-6005 Janitorial Supplies	1,500	0.00	0.00	0.00	41.66	1,458.34	3%	
500-500100-6006 HAND TOOLS	1,000	0.00	0.00	0.00	0.00	1,000.00		
500-500100-6007 REPAIR / MAINTENANCE	184,914	0.00	4,366.40	31,172.83	179,109.21	5,804.79	97%	
500-500100-6008 VEHICLE FUEL/OIL	10,000	0.00	0.00	0.00	3,892.01	6,107.99	39%	
500-500100-6009 EQUIPMENT/SUPPLIES	2,000	0.00	0.00	0.00	1,654.64	345.36	83%	
500-500100-6011 UNIFORMS/SAFETY EQUIP	1,300	0.00	0.00	0.00	0.00	1,300.00		
500-500100-6021 TESTING SUPPLIES/CHEMICALS	5,000	0.00	484.70	1,066.00	3,246.30	1,753.70	65%	
500-500100-6022 WATER TESTING	124,000	0.00	0.00	0.00	1,905.33	122,094.67	2%	
500-500100-6050 METER/FIRE HYDRANTS	2,500	0.00	0.00	0.00	684.29	1,815.71	27%	
500-500100-6060 WELL HEAD PROTECTION GRANT	5,000	0.00	0.00	0.00	0.00	5,000.00		
500-500100-8500 2018 Loan Interest Expense	53,986	0.00	0.00	0.00	24,652.39	29,333.61	46%	
Totals:	938,456	0.00	5,638.50	323,844.21	818,152.75	120,303.61	87%	
Expenses Totals:	938,456	0.00	5,638.50	323,844.21	818,152.75	120,303.61	87%	

Budget vs Actual

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500 WATER	Revenues Over/(Under) Expenses:	58,665.74	(151,234.63)	(39,555.66)
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Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 6/30/2026

520 SEWER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
520-016099-0002 SEWER SALES	676,125	0.00	54,493.34	157,345.82	624,821.33	(51,303.67)	92%	
520-016099-0007 CONNECTION FEES-SEWER	2,250	0.00	0.00	0.00	750.00	(1,500.00)	33%	
520-016099-0011 SEWER AVAILABILITY FEES	18,000	0.00	0.00	0.00	0.00	(18,000.00)		
520-016099-0016 CAPITAL PROJECTS INFRASTRUCTURE FEE	32,062	0.00	2,519.13	6,696.77	23,365.32	(8,696.68)	73%	
520-016099-0060 PENALTY FEES	0	0.00	0.00	0.00	11.16	11.16		
520-041050-0002 USE OF FUND BALANCE SEWER	4,742	0.00	0.00	0.00	0.00	(4,741.84)		
520-041050-0100 TRANSFER IN	240,650	0.00	0.00	0.00	0.00	(240,650.00)		
520-041050-0500 TRANSFER IN FROM WATER FUND TO SEWER	71,013	0.00	0.00	0.00	0.00	(71,013.00)		
Revenues Totals:	1,044,842	0.00	57,012.47	164,042.59	648,947.81	(395,894.03)	62%	

Budget vs Actual

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Period Ending 6/30/2026

520 SEWER							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Expenses							
520-093100-0100 TRANSFER FROM SEWER TO GENERAL FUND	8,201	0.00	0.00	0.00	0.00	8,201.42	
520-500100-1101 SALARIES	339,959	0.00	42,540.98	143,014.99	427,522.92	(87,563.92)	126%
520-500100-1200 SALARIES/WAGES PART TIME	0	0.00	764.49	2,726.63	7,149.53	(7,149.53)	
520-500100-1201 OVERTIME	1,000	0.00	134.10	852.50	3,204.75	(2,204.75)	320%
520-500100-2100 FICA	4,729	0.00	494.41	1,668.17	4,498.24	230.84	95%
520-500100-2210 VRS	8,554	0.00	1,059.50	3,178.50	12,184.18	(3,629.72)	142%
520-500100-2220 457 PLAN	(1,727)	0.00	86.98	260.94	765.20	(2,492.03)	-44%
520-500100-2300 HEALTH INSURANCE	14,270	0.00	1,966.58	5,899.74	17,408.27	(3,138.27)	122%
520-500100-2400 GROUP LIFE	801	0.00	88.40	265.20	1,016.60	(215.73)	127%
520-500100-2500 HYBRID DISABILITY	101	0.00	0.00	0.00	0.00	101.00	
520-500100-2501 CONTINGENCY(3100)	75,000	0.00	0.00	0.00	0.00	75,000.00	
520-500100-3150 2026 DEBT ISSUANCE LEGAL - BOND	0	0.00	0.00	0.00	22,750.00	(22,750.00)	
520-500100-3151 2026 DEBT ISSUANCE LEGAL - FA	0	0.00	0.00	0.00	46,819.85	(46,819.85)	
520-500100-3160 TESTING	30,000	0.00	1,019.13	3,441.69	22,119.06	7,880.94	74%
520-500100-3180 SLUDGE REMOVAL	145,500	0.00	0.00	0.00	178,865.00	(33,365.00)	123%
520-500100-3311 VEHICLE MAINT	1,500	0.00	0.00	0.00	0.00	1,500.00	
520-500100-3320 PROFESSIONAL SERVICES	2,341	0.00	0.00	0.00	0.00	2,341.00	
520-500100-3321 COMPUTER LICENSES/SUPPORT	0	0.00	0.00	0.00	4,771.54	(4,771.54)	
520-500100-5110 ELECTRICITY	45,000	0.00	0.00	0.00	11,583.00	33,417.00	26%
520-500100-5120 PROPANE	2,500	0.00	0.00	0.00	2,040.27	459.73	82%
520-500100-5210 MAILING COSTS	5,242	0.00	0.00	266.74	266.74	4,975.10	5%
520-500100-5230 TELECOMMUNICATIONS	1,500	0.00	0.00	0.00	0.00	1,500.00	
520-500100-5300 INSURANCE	6,000	0.00	0.00	0.00	3,618.78	2,381.22	60%

Budget vs Actual

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Period Ending 6/30/2026

520 SEWER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
520-500100-5540 Education/Training/License	2,500	0.00	0.00	0.00	373.33	2,126.67	15%	
520-500100-5613 VPDES FEES/DEQ	4,500	0.00	0.00	0.00	4,610.92	(110.92)	102%	
520-500100-5840 SEWER OPS MISCELLANEOUS	15,000	0.00	1,928.71	5,842.00	8,993.93	6,006.07	60%	
520-500100-5899 MISS UTILITY COST	500	0.00	0.00	0.00	0.00	500.00		
520-500100-6001 OFFICE SUPPLIES	800	0.00	0.00	0.00	375.81	424.19	47%	
520-500100-6004 EQUIPMENT / SUPPLIES	15,000	0.00	296.10	1,332.76	14,122.09	877.91	94%	
520-500100-6005 Janitorial Supplies	1,000	0.00	0.00	0.00	0.00	1,000.00		
520-500100-6006 SMALL TOOLS	1,000	0.00	0.00	84.99	84.99	915.01	8%	
520-500100-6007 REPAIR / MAINTENANCE	150,000	0.00	439,407.31	482,310.51	570,303.61	(420,303.61)	380%	
520-500100-6008 VEHICLE FUEL/OIL	1,500	0.00	0.00	0.00	2,063.91	(563.91)	138%	
520-500100-6011 UNIFORMS/SAFETY EQUIPMENT	1,000	0.00	0.00	0.00	0.00	1,000.00		
520-500100-6030 PLANT & LAB SUPPLIES/CHEMICALS	300	0.00	0.00	0.00	0.00	300.00		
520-500100-8500 Loan Interest Expense	161,270	0.00	0.00	17,938.00	204,032.41	(42,762.41)	127%	
520-500300-3334 MAINTENANCE-MAINS	0	0.00	0.00	0.00	962,062.50	(962,062.50)		
Totals:	1,044,842	0.00	489,786.69	669,083.36	2,533,607.43	(1,488,765.59)	242%	
Expenses Totals:	1,044,842	0.00	489,786.69	669,083.36	2,533,607.43	(1,488,765.59)	242%	

Budget vs Actual

Period Ending 6/30/2026

520 SEWER	Revenues Over/(Under) Expenses:	(432,774.22)	(505,040.77)	(1,884,659.62)
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