

Budget vs Actual

TOWN OF BOWLING GREEN

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Period Ending 8/31/2026

100 GENERAL FUND							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
100-011010-0001 REAL CURRENT YEAR TAXES	260,000	0.00	0.00	570.96	570.96	(259,429.04)	0%
100-011010-0002 REAL DELINQUENT TAXES	1,500	0.00	0.00	0.00	0.00	(1,500.00)	
100-011011-0001 RT 301 CURRENT YEAR TAXES	51,626	0.00	0.00	0.00	0.00	(51,626.00)	
100-011020-0001 RE PUBLIC SERVICE CURRENT YEAR TAXES	4,400	0.00	0.00	0.00	0.00	(4,400.00)	
100-011030-0001 PERSONAL CURRENT YEAR TAXES	62,235	0.00	28.00	73.97	73.97	(62,161.03)	0%
100-011030-0002 PERSONAL DELINQUENT TAXES	1,000	0.00	0.00	0.00	0.00	(1,000.00)	
100-011060-0001 REAL PENALTY	1,880	0.00	0.00	65.80	65.80	(1,814.20)	4%
100-011060-0002 REAL INTEREST	1,600	0.00	0.00	57.10	57.10	(1,542.90)	4%
100-011060-0012 PERSONAL INTEREST	0	0.00	33.93	41.53	41.53	41.53	
100-012010-0001 SALES TAX	80,000	0.00	7,710.45	15,611.95	15,611.95	(64,388.05)	20%
100-012020-0001 CONSUMER UTILITY TAX	41,100	0.00	3,014.48	6,373.37	6,373.37	(34,726.63)	16%
100-012030-0001 BUSINESS LICENSE	111,000	0.00	3,453.85	3,555.18	3,555.18	(107,444.82)	3%
100-012050-0005 VEHICLE REGISTRATION / LICENCE FEES	15,300	0.00	105.33	153.33	153.33	(15,146.67)	1%
100-012060-0001 BANK STOCK TAX	685,000	0.00	0.00	0.00	0.00	(685,000.00)	
100-012070-0001 CIGARETTE TAX	45,000	0.00	0.00	0.00	0.00	(45,000.00)	
100-012080-0001 MEALS TAX	450,000	0.00	38,598.24	87,367.67	87,367.67	(362,632.33)	19%
100-012100-0001 TRANSIENT OCCUPANCY TAX	6,000	0.00	436.85	1,331.02	1,331.02	(4,668.98)	22%
100-013030-0001 ZONING PERMITS/FEES	5,000	0.00	1,740.00	4,465.00	4,465.00	(535.00)	89%
100-013030-0002 HOME OCCUPATION PERMITS	100	0.00	0.00	0.00	0.00	(100.00)	
100-014010-0001 POLICE/COURT FINES	20,000	0.00	1,494.90	2,791.80	2,791.80	(17,208.20)	14%
100-014010-0002 RETURNED CHECK FEE	100	0.00	75.00	75.00	75.00	(25.00)	75%

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100-014010-0003 E SUMMONS FEES **RESTRICTED USE**	500	0.00	0.00	0.00	0.00	(500.00)	
100-015010-0001 INTEREST EARNED	40,000	0.00	0.00	0.00	0.00	(40,000.00)	
100-015020-0001 CABLE PROPERTY RENTAL	14,000	0.00	14,000.00	14,000.00	14,000.00	0.00	100%
100-015020-0002 TOWN HALL RENTALS	23,000	0.00	3,305.00	5,755.00	5,755.00	(17,245.00)	25%
100-015020-0005 TOWN HALL ACTIVITY FEES	250	0.00	0.00	0.00	0.00	(250.00)	
100-016099-0003 TRASH REVENUE	112,500	0.00	10,374.37	15,792.22	15,792.22	(96,707.78)	14%
100-018900-0060 SALE OF SURPLUS EQUIP/FURN	2,000	0.00	0.00	0.00	0.00	(2,000.00)	
100-018900-0800 REIMBURSEMENT/RESTITUTION	500	0.00	0.00	0.00	0.00	(500.00)	
100-018900-0900 MISCELLANEOUS	0	0.00	191.00	191.00	191.00	191.00	
100-020108-0001 ROLLING STOCK TAX	0	0.00	2.97	26.24	26.24	26.24	
100-020109-0001 VA 599 POLICE FUNDING	22,887	0.00	7,629.00	7,629.00	7,629.00	(15,258.00)	33%
100-020110-0001 PPTRA REIMBURSEMENT-STATE	21,908	0.00	21,907.50	21,907.50	21,907.50	(0.50)	100%
100-020111-0001 COMMUNICATIONS TAX	25,000	0.00	1,824.45	3,920.11	3,920.11	(21,079.89)	16%
100-040407-0001 LITTER GRANT	1,659	0.00	0.00	0.00	0.00	(1,659.00)	
100-040412-0001 VIRGINIA FIRE PROGRAMS	15,000	0.00	0.00	0.00	0.00	(15,000.00)	
100-041050-0002 USE OF FUND BALANCE	156,349	0.00	0.00	0.00	0.00	(156,349.00)	
Revenues Totals:	2,278,394	0.00	115,925.32	191,754.75	191,754.75	(2,086,639.25)	8%

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Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Expenses								
100-011010-0003 REAL TAX REFUNDS	0	0.00	930.90	1,322.59	1,322.59	(1,322.59)		
Totals:	0	0.00	930.90	1,322.59	1,322.59	(1,322.59)		
100-012110-1101 SALARIES	129,240	0.00	10,478.79	25,673.15	25,673.15	103,566.85	20%	
100-012110-1150 PT Salaries and Wages	10,000	0.00	5,850.00	6,700.00	6,700.00	3,300.00	67%	
100-012110-1201 VEHICLE STIPEND	3,000	0.00	0.00	0.00	0.00	3,000.00		
100-012110-2100 FICA	10,652	0.00	797.81	1,956.35	1,956.35	8,695.65	18%	
100-012110-2210 VRS	14,346	0.00	0.00	105.19	105.19	14,240.81	1%	
100-012110-2220 457 PLAN	2,250	0.00	0.00	105.21	105.21	2,144.79	5%	
100-012110-2300 HEALTH PLAN	6,907	0.00	0.00	287.81	287.81	6,619.19	4%	
100-012110-2400 GROUP LIFE	1,370	0.00	0.00	16.27	16.27	1,353.73	1%	
100-012110-2500 DISABILITY INSURANCE - VML	1,021	0.00	0.00	0.00	0.00	1,021.00		
100-012110-3000 TOWN MANAGER EXPENSES	4,500	0.00	0.00	0.00	0.00	4,500.00		
100-012110-3050 MAYOR EXPENSES	1,500	0.00	0.00	0.00	0.00	1,500.00		
100-012110-3055 TOWN COUNCIL EXPENSES	1,500	0.00	10.61	10.61	10.61	1,489.39	1%	
100-012110-3100 CONTINGENCY	35,000	0.00	900.00	900.00	900.00	34,100.00	3%	
100-012110-3140 CONTRACTED SERVICES/SHREDDING	600	0.00	0.00	0.00	0.00	600.00		
100-012110-3141 CONTRACTED SERVICES - COMMUNITY DEVELOPMENT	13,070	0.00	0.00	1,008.00	1,008.00	12,062.00	8%	
100-012110-3150 PROFESSIONAL SERVICES - LEGAL	0	0.00	4,500.00	9,000.00	9,000.00	(9,000.00)		
100-012110-3152 WEB BASED SERVICES	20,000	0.00	0.00	0.00	0.00	20,000.00		
100-012110-3600 ADVERTISING	3,000	0.00	0.00	120.00	120.00	2,880.00	4%	
100-012110-5250 TELECOMMUNCATIONS	3,000	0.00	0.00	0.00	0.00	3,000.00		
100-012110-5300 TOWN INSURANCE-GENERAL FUND	32,000	0.00	0.00	0.00	0.00	32,000.00		

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100-012110-5545 CONFRENCE EXPENSES/TRAINING EXPENSE	7,500	0.00	0.00	75.00	75.00	7,425.00	1%
100-012110-5810 MEMBERSHIP DUES	2,000	0.00	275.00	1,724.00	1,724.00	276.00	86%
100-012110-5840 MISCELLANEOUS	2,000	0.00	0.00	0.00	0.00	2,000.00	
100-012110-6001 OFFICE/MEETING SUPPLIES & PRINTING	5,000	0.00	0.00	0.00	0.00	5,000.00	
100-012110-6021 COUNCIL AND TOWN MANAGER OFFICE	2,500	0.00	0.00	0.00	0.00	2,500.00	
100-012110-6022 TOURISM DEVELOPMENT	5,000	0.00	0.00	5,000.00	5,000.00	0.00	100%
100-012110-6023 PUBLIC RELATIONS	0	0.00	0.00	800.04	800.04	(800.04)	
100-012110-6024 INFORMATION & TECHNOLOGY SECURITY UPGRADES	25,000	0.00	79.90	8,801.93	8,801.93	16,198.07	35%
COUNCIL AND TOWN Totals: ADMINISTRATION	341,956	0.00	22,892.11	62,283.56	62,283.56	279,672.44	18%
100-012410-1101 SALARIES/WAGES	159,708	0.00	8,289.04	18,190.35	18,190.35	141,517.65	11%
100-012410-1200 PT SALARY AND WAGES	0	0.00	0.00	1,223.00	1,223.00	(1,223.00)	
100-012410-2100 FICA	12,218	0.00	629.82	1,476.54	1,476.54	10,741.46	12%
100-012410-2210 VRS	17,728	0.00	0.00	627.02	627.02	17,100.98	4%
100-012410-2220 457 PLAN	1,000	0.00	0.00	74.00	74.00	926.00	7%
100-012410-2300 HEALTH PLAN	27,629	0.00	0.00	193.79	193.79	27,435.21	1%
100-012410-2400 GROUP LIFE	1,872	0.00	0.00	51.42	51.42	1,820.58	3%
100-012410-2500 HYBRID DISBILITY INSURANCE	1,134	0.00	0.00	0.00	0.00	1,134.00	
100-012410-3120 AUDIT	16,667	0.00	15,062.74	15,062.74	15,062.74	1,604.26	90%
100-012410-3130 CREDIT CARD AND BANK FEES	6,000	0.00	0.00	0.00	0.00	6,000.00	
100-012410-3150 PROFESSIONAL SERVICES - CPA	25,000	0.00	7,187.66	26,788.22	26,788.22	(1,788.22)	107%
100-012410-3151 PROFESSIONAL SERVICES - FINANCIAL ADVISORS	10,000	0.00	0.00	0.00	0.00	10,000.00	

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100-012410-3310 OFFICE EQUIPMENT	1,500	0.00	466.91	636.03	636.03	863.97	42%
100-012410-3320 COMPUTER LICENSES/SUPPORT	55,000	0.00	1,963.88	27,953.63	27,953.63	27,046.37	51%
100-012410-3500 PRINTING	0	0.00	59.98	59.98	59.98	(59.98)	
100-012410-5210 POSTAGE	5,000	0.00	0.00	0.00	0.00	5,000.00	
100-012410-5230 TELECOMMUNICATIONS	1,500	0.00	0.00	0.00	0.00	1,500.00	
100-012410-5540 EDUCATION/TRAINING	4,000	0.00	0.00	0.00	0.00	4,000.00	
100-012410-5810 MEMBERSHIP DUES	500	0.00	0.00	0.00	0.00	500.00	
100-012410-5840 MISCELLANEOUS	3,100	0.00	0.00	0.00	0.00	3,100.00	
100-012410-6001 OFFICE SUPPLIES & PRINTING	5,000	0.00	0.00	0.00	0.00	5,000.00	
TREASURER Totals:	354,556	0.00	33,660.03	92,336.72	92,336.72	262,219.28	26%
100-012510-3140 CONTRACTED SERVICES - PLANNING	60,000	0.00	0.00	0.00	0.00	60,000.00	
100-012510-3145 CONTRACTED SERVICES - LEGAL	54,000	0.00	0.00	0.00	0.00	54,000.00	
100-012510-3150 CONTRACTED SERVICES - ECONOMIC DEV	25,000	0.00	0.00	0.00	0.00	25,000.00	
100-012510-3155 CONTRACTED SERVICES - PAYROLL	8,500	0.00	0.00	0.00	0.00	8,500.00	
100-012510-3160 CONTRACTED SERVICES - HUMAN RESOURCES	5,000	0.00	0.00	0.00	0.00	5,000.00	
100-012510-3165 CONTRACTED SERVICES - ZONING FEES	3,000	0.00	0.00	0.00	0.00	3,000.00	
100-012510-3170 PLANNING COMMISSION SALARIES	500	0.00	0.00	0.00	0.00	500.00	
Totals:	156,000	0.00	0.00	0.00	0.00	156,000.00	
100-031100-1101 SALARIES/WAGES	131,242	0.00	9,615.40	23,665.96	23,665.96	107,576.04	18%
100-031100-1150 PART-TIME SALARY AND WAGES	7,500	0.00	306.00	762.00	762.00	6,738.00	10%
100-031100-2100 FICA	10,040	0.00	755.36	1,861.49	1,861.49	8,178.51	19%

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100-031100-2210 VRS	13,875	0.00	0.00	643.36	643.36	13,231.64	5%	
100-031100-2300 HEALTH PLAN	1,593	0.00	0.00	66.36	66.36	1,526.64	4%	
100-031100-2400 GROUP LIFE	1,325	0.00	0.00	56.70	56.70	1,268.30	4%	
100-031100-2720 BUILDING REPAIRS/MAINTENANCE	2,000	0.00	50.00	672.40	672.40	1,327.60	34%	
100-031100-3310 VEHICLE MAINTENANCE	13,500	0.00	77.56	251.17	251.17	13,248.83	2%	
100-031100-3312 EQUIPMENT REPAIR	200	0.00	0.00	0.00	0.00	200.00		
100-031100-3320 PROFESSIONAL SERVICES	2,350	0.00	0.00	0.00	0.00	2,350.00		
100-031100-5110 ELECTRICITY	10,500	0.00	0.00	0.00	0.00	10,500.00		
100-031100-5230 TELECOMMUNICATIONS	1,000	0.00	0.00	0.00	0.00	1,000.00		
100-031100-5540 EDUCATION/TRAINING	2,500	0.00	0.00	0.00	0.00	2,500.00		
100-031100-5810 MEMBERSHIP DUES/SUBSCRIPTIONS	3,500	0.00	0.00	1,370.00	1,370.00	2,130.00	39%	
100-031100-6001 OFFICE SUPPLIES & PRINTING	3,000	0.00	0.00	0.00	0.00	3,000.00		
100-031100-6008 VEHICLE FUEL/OIL	3,000	0.00	0.00	0.00	0.00	3,000.00		
100-031100-6010 EQUIPMENT/SUPPLIES	5,000	0.00	61.34	92.78	92.78	4,907.22	2%	
100-031100-6011 UNIFORMS	3,700	0.00	0.00	0.00	0.00	3,700.00		
POLICE DEPARTMENT Totals:	215,825	0.00	10,865.66	29,442.22	29,442.22	186,382.78	14%	
100-031200-0003 USE OF E-SUMMONS FEES	4,000	0.00	0.00	0.00	0.00	4,000.00		
POLICE DEPT RESTRICTED Totals:	4,000	0.00	0.00	0.00	0.00	4,000.00		
100-032000-5650 FIRE PROGRAM FUNDS	15,000	0.00	15,000.00	15,000.00	15,000.00	0.00	100%	
DONATIONS Totals:	15,000	0.00	15,000.00	15,000.00	15,000.00	0.00	100%	
100-043100-1101 SALARIES	67,149	0.00	5,005.68	12,585.03	12,585.03	54,563.97	19%	
100-043100-1201 SALARIES/WAGES- OVERTIME	0	0.00	54.82	274.31	274.31	(274.31)		
100-043100-2100 FICA	5,137	0.00	366.71	933.26	933.26	4,203.74	18%	
100-043100-2210 VRS	6,905	0.00	0.00	349.29	349.29	6,555.71	5%	

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100-043100-2220 457 PLAN	1,000	0.00	0.00	26.10	26.10	973.90	3%	
100-043100-2300 HEALTH PLAN	17,995	0.00	0.00	765.55	765.55	17,229.45	4%	
100-043100-2400 GROUP LIFE	659	0.00	0.00	29.43	29.43	629.57	4%	
100-043100-2500 HYBRID DISABILITY INSURANCE	491	0.00	0.00	0.00	0.00	491.00		
100-043100-3311 VEHICLE MAINT	9,000	0.00	0.00	812.87	812.87	8,187.13	9%	
100-043100-5110 ELECTRICITY/STREETLIGHTS	39,000	0.00	0.00	0.00	0.00	39,000.00		
100-043100-5230 TELECOMMUNICATIONS	3,000	0.00	0.00	0.00	0.00	3,000.00		
100-043100-5300 INSURANCE	7,500	0.00	0.00	0.00	0.00	7,500.00		
100-043100-5540 EDUCATION/ TRAINING	1,000	0.00	0.00	0.00	0.00	1,000.00		
100-043100-6001 OFFICE SUPPLIES & PRINTING	1,000	0.00	56.79	100.95	100.95	899.05	10%	
100-043100-6006 HAND TOOLS	1,000	0.00	44.24	102.22	102.22	897.78	10%	
100-043100-6007 REPAIR/ MAINT TOWN BUILDINGS	75,000	0.00	721.97	1,231.97	1,231.97	73,768.03	2%	
100-043100-6008 VEHICLE FUEL/ OIL	3,000	0.00	0.00	0.00	0.00	3,000.00		
100-043100-6009 EQUIPMENT/ SUPPLIES	14,000	0.00	14.36	14.36	14.36	13,985.64	0%	
100-043100-6011 UNIFORMS/ SAFETY EQUIP	1,500	0.00	146.21	224.56	224.56	1,275.44	15%	
100-043100-7110 PARKING LOT/STREET/SIDEWALK MAINT	6,000	0.00	0.00	0.00	0.00	6,000.00		
100-043100-7120 PARK MAINTENANCE/GATEWAY BEAUTIFICATION	9,000	0.00	13.17	13.17	13.17	8,986.83	0%	
100-043100-7130 REFUSE COLLECTION	100,221	0.00	0.00	0.00	0.00	100,221.00		
100-043100-7140 LITTER GRANT	1,200	0.00	0.00	0.00	0.00	1,200.00		
100-043100-7200 TOWN HALL EXPENSES	40,000	0.00	11,594.63	13,064.14	13,064.14	26,935.86	33%	
100-043100-7201 Grant Matching Funds	25,000	0.00	0.00	0.00	0.00	25,000.00		
PUBLIC WORKS Totals:	435,757	0.00	18,018.58	30,527.21	30,527.21	405,229.79	7%	

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100-072000-5800 REFUNDS OF ACTIVITY FEES	0	0.00	175.00	175.00	175.00	(175.00)	
100-093100-0300 TRSF TO CIP FR GENERAL FUND	105,000	0.00	0.00	0.00	0.00	105,000.00	
100-093100-0320 TRSF TO EDA FUND	25,000	0.00	0.00	0.00	0.00	25,000.00	
100-093100-0400 TRNSFR TO EVENTS AND ACTIVITIES	24,500	0.00	0.00	0.00	0.00	24,500.00	
100-093100-0500 TRANSFER TO WATER FUND	166,700	0.00	0.00	0.00	0.00	166,700.00	
100-093100-0520 TRANSFER TO SEWER FUND	434,100	0.00	0.00	0.00	0.00	434,100.00	
Totals:	755,300	0.00	175.00	175.00	175.00	755,125.00	0%
Expenses Totals:	2,278,394	0.00	101,542.28	231,087.30	231,087.30	2,047,306.70	10%

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100 GENERAL FUND	Revenues Over/(Under) Expenses:	14,383.04	(39,332.55)	(39,332.55)
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300 CAPITAL PROJECTS							
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Revenues							
300-021101-0009 STATE GRANT PROCEEDS	25,000	0.00	0.00	0.00	0.00	(25,000.00)	
300-041050-0100 TRANSFER FR GEN FUND TO CIP	105,000	0.00	0.00	0.00	0.00	(105,000.00)	
Revenues Totals:	130,000	0.00	0.00	0.00	0.00	(130,000.00)	

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Expenses							
300-300100-8233 TOWN HALL RENOVATIONS	25,000	0.00	4,268.40	4,268.40	4,268.40	20,731.60	17%
300-300100-8277 PARK PLAYGROUND UPGRADES	105,000	0.00	0.00	0.00	0.00	105,000.00	
Totals:	130,000	0.00	4,268.40	4,268.40	4,268.40	125,731.60	3%
Expenses Totals:	130,000	0.00	4,268.40	4,268.40	4,268.40	125,731.60	3%

Budget vs Actual

Period Ending 8/31/2026

300 CAPITAL PROJECTS	Revenues Over/(Under) Expenses:	(4,268.40)	(4,268.40)	(4,268.40)
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Budget vs Actual

TOWN OF BOWLING GREEN
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310 INTERGOV SERVICE AGREEMENT								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
310-016010-0002 INTERGOV SERVICE AGREEMENT	75,000	0.00	0.00	0.00	0.00	(75,000.00)		
Revenues Totals:	75,000	0.00	0.00	0.00	0.00	(75,000.00)		

Budget vs Actual

Period Ending 8/31/2026

310 INTERGOV SERVICE AGREEMENT								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Expenses								
310-016010-0001 INTERGOV SERVICE AGREEMENT	70,000	0.00	0.00	420.00	420.00	69,580.00	1%	
310-016010-0003 CONTRACTED SERVICES - IGSA COORDINATION	5,000	0.00	0.00	0.00	0.00	5,000.00		
INTERGOV SERVICE Totals: AGREEMENT	75,000	0.00	0.00	420.00	420.00	74,580.00	1%	
Expenses Totals:	75,000	0.00	0.00	420.00	420.00	74,580.00	1%	

Budget vs Actual

Period Ending 8/31/2026

310 INTERGOV SERVICE AGREEMENT	Revenues Over/(Under) Expenses:	0.00	(420.00)	(420.00)
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Budget vs Actual

Period Ending 8/31/2026

320 ECONOMIC DEVELOPMENT AUTHORITY								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
320-041050-0100 TRANSFER FROM GENERAL FUND	25,000	0.00	0.00	0.00	0.00	(25,000.00)		
Revenues Totals:	25,000	0.00	0.00	0.00	0.00	(25,000.00)		

Budget vs Actual

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320 ECONOMIC DEVELOPMENT AUTHORITY

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Expenses							
320-053400-0200 WINE FESTIVAL	12,500	0.00	0.00	0.00	0.00	12,500.00	
320-053400-0300 MURAL FUNDING	5,000	0.00	5,000.00	5,000.00	5,000.00	0.00	100%
320-053400-0400 FACADE IMPROVEMENT GRANT PROGRAM	5,000	0.00	0.00	0.00	0.00	5,000.00	
320-053400-0500 BANNERS - VETERANS, 4TH FRIDAYS, 360TH BOWLING GRE	2,500	0.00	0.00	0.00	0.00	2,500.00	
ECONOMIC DEVELOPMENT Totals: AUTHORITY	25,000	0.00	5,000.00	5,000.00	5,000.00	20,000.00	20%
Expenses Totals:	25,000	0.00	5,000.00	5,000.00	5,000.00	20,000.00	20%

Budget vs Actual

Period Ending 8/31/2026

320 ECONOMIC DEVELOPMENT AUTHORITY	Revenues Over/(Under) Expenses:	(5,000.00)	(5,000.00)	(5,000.00)
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Budget vs Actual

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400 EVENTS AND ACTIVITIES

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
400-016050-0005 HARVEST FESTIVAL - MEALS TAX	0	0.00	13,955.10	13,955.10	13,955.10	13,955.10	
400-016050-0020 HARVEST FESTIVAL - DONATIONS/SPONSORS	0	0.00	6,570.14	7,570.14	7,570.14	7,570.14	
400-019050-0100 HARVEST FESTIVAL	20,000	0.00	4,864.12	8,124.12	8,124.12	(11,875.88)	41%
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	24,500	0.00	0.00	0.00	0.00	(24,500.00)	
Revenues Totals:	45,500	0.00	25,389.36	29,649.36	29,649.36	(15,850.64)	65%

Budget vs Actual

TOWN OF BOWLING GREEN

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400 EVENTS AND ACTIVITIES							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Expenses							
400-031100-1201 TOWN HALL SECURITY - OVERTIME	1,500	0.00	0.00	0.00	0.00	1,500.00	
POLICE DEPARTMENT Totals:	1,500	0.00	0.00	0.00	0.00	1,500.00	
400-071100-3101 NNO - ENTERTAINMENT	0	0.00	1,435.00	1,435.00	1,435.00	(1,435.00)	
400-071200-1210 HARVEST FESTIVAL	24,000	0.00	335.00	4,580.00	4,580.00	19,420.00	19%
400-071200-1230 MUSIC ON THE GREEN	5,000	0.00	800.00	1,700.00	1,700.00	3,300.00	34%
400-071200-1250 PARADE/HOLIDAY EVENTS	2,500	0.00	0.00	0.00	0.00	2,500.00	
400-071200-1310 TOWN HALL ACTIVITIES	1,000	0.00	0.00	0.00	0.00	1,000.00	
400-071200-3120 CONTRACTED SERVICES - EVENT COORDINATION	11,500	0.00	0.00	0.00	0.00	11,500.00	
Totals:	44,000	0.00	2,570.00	7,715.00	7,715.00	36,285.00	18%
Expenses Totals:	45,500	0.00	2,570.00	7,715.00	7,715.00	37,785.00	17%

Budget vs Actual

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400 EVENTS AND ACTIVITIES	Revenues Over/(Under) Expenses:	22,819.36	21,934.36	21,934.36
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Budget vs Actual

TOWN OF BOWLING GREEN

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Period Ending 8/31/2026

500 WATER

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
500-016099-0001 WATER SALES	642,600	0.00	70,500.48	105,036.34	105,036.34	(537,563.66)	16%
500-016099-0003 ACCOUNT SETUP FEES	150	0.00	0.00	0.00	0.00	(150.00)	
500-016099-0004 WATER RECONNECT FEES	250	0.00	200.00	257.56	257.56	7.56	103%
500-016099-0005 CONNECTIONS FEES-WATER	1,500	0.00	0.00	0.00	0.00	(1,500.00)	
500-016099-0010 WATER AVAILABILITY FEES	18,000	0.00	0.00	0.00	0.00	(18,000.00)	
500-016099-0015 IRRIGATION SYSTEM APPLICATION FEES	100	0.00	0.00	0.00	0.00	(100.00)	
500-016099-0016 CAPITAL PROJECTS INFRASTRUCTURE FEE	32,065	0.00	3,727.20	5,532.56	5,532.56	(26,532.44)	17%
500-016099-0040 GRANT PROCEEDS	1,300,000	0.00	0.00	0.00	0.00	(1,300,000.00)	
500-041050-0100 TRANSFERS IN	166,700	0.00	0.00	0.00	0.00	(166,700.00)	
Revenues Totals:	2,161,365	0.00	74,427.68	110,826.46	110,826.46	(2,050,538.54)	5%

Budget vs Actual

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500 WATER							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Expenses							
500-093100-0520 TRANSFER FROM WATER FUND TO SEWER FUND	33,000	0.00	0.00	0.00	0.00	33,000.00	
500-500100-1101 SALARIES	117,220	0.00	17,584.14	36,384.99	36,384.99	80,835.01	31%
500-500100-1200 SALARIES/WAGES PART TIME	6,500	0.00	0.00	386.41	386.41	6,113.59	6%
500-500100-1201 SALARIES/WAGES-OVERTIME	3,000	0.00	68.53	90.88	90.88	2,909.12	3%
500-500100-2100 FICA	8,967	0.00	819.55	1,787.76	1,787.76	7,179.24	20%
500-500100-2210 VRS	12,463	0.00	0.00	529.75	529.75	11,933.25	4%
500-500100-2220 457 PLAN	1,000	0.00	0.00	43.49	43.49	956.51	4%
500-500100-2300 HEALTH PLAN	27,205	0.00	0.00	983.29	983.29	26,221.71	4%
500-500100-2400 GROUP LIFE	1,279	0.00	0.00	44.20	44.20	1,234.80	3%
500-500100-2500 HYBRID DISABILITY	822	0.00	0.00	0.00	0.00	822.00	
500-500100-3120 FINANCIAL SERVICES	51,667	0.00	0.00	0.00	0.00	51,667.00	
500-500100-3125 CONTRACTED SERVICES - INBODEN ENVIRONMENTAL	68,226	0.00	0.00	0.00	0.00	68,226.00	
500-500100-3139 CONTINGENCY (3100)	28,000	0.00	0.00	0.00	0.00	28,000.00	
500-500100-3140 ENGINEERING/PROF. SERVICES	15,000	0.00	6,302.59	24,741.32	24,741.32	(9,741.32)	165%
500-500100-3141 CONTRACTED SERVICES - COMMUNITY DEVELOPMENT	85,000	0.00	0.00	0.00	0.00	85,000.00	
500-500100-3311 VEHICLE MAINT	2,000	0.00	0.00	0.00	0.00	2,000.00	
500-500100-3320 COMPUTER LICENSES/SUPPORT	10,500	0.00	0.00	5,173.39	5,173.39	5,326.61	49%
500-500100-5110 ELECTRICITY	23,500	0.00	0.00	0.00	0.00	23,500.00	
500-500100-5210 MAILING COSTS	5,500	0.00	0.00	0.00	0.00	5,500.00	
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	0.00	10,000.00	

Budget vs Actual

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500 WATER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
500-500100-5540 Education/Training/License/Permits	1,500	0.00	0.00	0.00	0.00	1,500.00		
500-500100-5810 FEES AND DUES	3,100	0.00	0.00	0.00	0.00	3,100.00		
500-500100-5820 LICENSES AND PERMITS	18,500	0.00	0.00	2,733.00	2,733.00	15,767.00	15%	
500-500100-5840 MISCELLANEOUS	3,000	0.00	151.35	951.35	951.35	2,048.65	32%	
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	0.00	0.00	2,000.00		
500-500100-6005 Janitorial Supplies	1,500	0.00	0.00	0.00	0.00	1,500.00		
500-500100-6006 HAND TOOLS	1,000	0.00	0.00	0.00	0.00	1,000.00		
500-500100-6007 REPAIR / MAINTENANCE	185,000	0.00	20,953.30	28,458.30	28,458.30	156,541.70	15%	
500-500100-6008 VEHICLE FUEL/OIL	5,500	0.00	0.00	0.00	0.00	5,500.00		
500-500100-6009 EQUIPMENT/SUPPLIES	2,000	0.00	0.00	0.00	0.00	2,000.00		
500-500100-6011 UNIFORMS/SAFETY EQUIP	1,500	0.00	0.00	0.00	0.00	1,500.00		
500-500100-6021 TESTING SUPPLIES/CHEMICALS	5,000	0.00	0.00	581.30	581.30	4,418.70	12%	
500-500100-6022 WATER TESTING	7,000	0.00	60.00	120.00	120.00	6,880.00	2%	
500-500100-6050 METER/FIRE HYDRANTS	2,500	0.00	790.76	790.76	790.76	1,709.24	32%	
500-500100-8500 2018 Loan Interest Expense	53,986	0.00	0.00	0.00	0.00	53,986.00		
500-500100-8550 2026 LOAN INTEREST EXPENSE	52,730	0.00	0.00	0.00	0.00	52,730.00		
500-500500-3510 WATER QUALITY IMPROVEMENT PROJEC (VDH GROSS ALPHA)	1,300,000	0.00	0.00	0.00	0.00	1,300,000.00		
Totals:	2,161,365	0.00	46,730.22	103,800.19	103,800.19	2,057,564.81	5%	
Expenses Totals:	2,161,365	0.00	46,730.22	103,800.19	103,800.19	2,057,564.81	5%	

Budget vs Actual

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500 WATER	Revenues Over/(Under) Expenses:	27,697.46	7,026.27	7,026.27
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Budget vs Actual

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520 SEWER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
520-016099-0002 SEWER SALES	642,600	0.00	71,672.09	104,443.36	104,443.36	(538,156.64)	16%	
520-016099-0007 CONNECTION FEES-SEWER	1,500	0.00	0.00	0.00	0.00	(1,500.00)		
520-016099-0011 SEWER AVAILABILITY FEES	10,000	0.00	0.00	0.00	0.00	(10,000.00)		
520-016099-0016 CAPITAL PROJECTS INFRASTRUCTURE FEE	32,065	0.00	2,741.50	3,894.97	3,894.97	(28,170.03)	12%	
520-024100-0200 STATE GRANT PROCEEDS	2,700,000	0.00	0.00	0.00	0.00	(2,700,000.00)		
520-041050-0100 TRANSFER IN	434,100	0.00	0.00	0.00	0.00	(434,100.00)		
520-041050-0500 TRANSFER IN FROM WATER FUND TO SEWER	33,000	0.00	0.00	0.00	0.00	(33,000.00)		
Revenues Totals:	3,853,265	0.00	74,413.59	108,338.33	108,338.33	(3,744,926.67)	3%	

Budget vs Actual

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520 SEWER							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Expenses							
520-500100-1101 SALARIES	117,220	0.00	36,598.07	73,516.04	73,516.04	43,703.96	63%
520-500100-1200 SALARIES/WAGES PART TIME	7,500	0.00	0.00	386.58	386.58	7,113.42	5%
520-500100-1201 OVERTIME	4,000	0.00	329.20	636.00	636.00	3,364.00	16%
520-500100-2100 FICA	8,967	0.00	839.47	1,815.99	1,815.99	7,151.01	20%
520-500100-2210 VRS	12,463	0.00	0.00	529.75	529.75	11,933.25	4%
520-500100-2220 457 PLAN	0	0.00	0.00	43.49	43.49	(43.49)	
520-500100-2300 HEALTH INSURANCE	27,205	0.00	0.00	983.29	983.29	26,221.71	4%
520-500100-2400 GROUP LIFE	1,279	0.00	0.00	44.20	44.20	1,234.80	3%
520-500100-2500 HYBRID DISABILITY	824	0.00	0.00	0.00	0.00	824.00	
520-500100-2501 CONTINGENCY(3100)	30,090	0.00	0.00	0.00	0.00	30,090.00	
520-500100-3120 FINANCIAL SERVICES	51,667	0.00	0.00	0.00	0.00	51,667.00	
520-500100-3125 CONTRACTED SERVICES - INBODEN ENVIRONMENTAL	278,642	0.00	0.00	0.00	0.00	278,642.00	
520-500100-3160 TESTING	30,000	0.00	704.22	1,386.41	1,386.41	28,613.59	5%
520-500100-3180 SLUDGE REMOVAL	25,000	0.00	0.00	0.00	0.00	25,000.00	
520-500100-3311 VEHICLE MAINT	2,000	0.00	0.00	0.00	0.00	2,000.00	
520-500100-3321 COMPUTER LICENSES/SUPPORT	10,300	0.00	0.00	5,173.39	5,173.39	5,126.61	50%
520-500100-5110 ELECTRICITY	78,000	0.00	0.00	0.00	0.00	78,000.00	
520-500100-5120 PROPANE	2,500	0.00	0.00	0.00	0.00	2,500.00	
520-500100-5210 MAILING COSTS	500	0.00	0.00	0.00	0.00	500.00	
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	0.00	6,000.00	
520-500100-5540 Education/Training/License	2,500	0.00	0.00	0.00	0.00	2,500.00	
520-500100-5613 VPDES FEES/DEQ	4,500	0.00	0.00	0.00	0.00	4,500.00	
520-500100-5840 SEWER OPS MISCELLANEOUS	12,250	0.00	313.67	1,522.36	1,522.36	10,727.64	12%
520-500100-5899 MISS UTILITY COST	500	0.00	0.00	0.00	0.00	500.00	

Budget vs Actual

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520 SEWER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
520-500100-6001 OFFICE SUPPLIES	1,500	0.00	0.00	0.00	0.00	1,500.00		
520-500100-6004 EQUIPMENT / SUPPLIES	15,000	0.00	1,402.00	1,402.00	1,402.00	13,598.00	9%	
520-500100-6005 Janitorial Supplies	1,200	0.00	0.00	0.00	0.00	1,200.00		
520-500100-6006 SMALL TOOLS	1,000	0.00	0.00	0.00	0.00	1,000.00		
520-500100-6007 REPAIR / MAINTENANCE	140,000	0.00	6,860.19	639,417.02	639,417.02	(499,417.02)	457%	
520-500100-6008 VEHICLE FUEL/OIL	3,500	0.00	0.00	0.00	0.00	3,500.00		
520-500100-6011 UNIFORMS/SAFETY EQUIPMENT	1,150	0.00	0.00	0.00	0.00	1,150.00		
520-500100-6030 PLANT & LAB SUPPLIES/CHEMICALS	500	0.00	0.00	0.00	0.00	500.00		
520-500100-8500 Loan Interest Expense	161,277	0.00	0.00	0.00	0.00	161,277.00		
520-500100-8550 2026 LOAN INTEREST EXPENSE	52,731	0.00	0.00	0.00	0.00	52,731.00		
520-500500-4100 SLUDGE MANAGEMENT UPGRADES (BELT PRESS & FACILITY)	2,700,000	0.00	0.00	0.00	0.00	2,700,000.00		
520-500500-4110 GENERATOR - LIFT STATIONS MEADOWS	60,000	0.00	0.00	0.00	0.00	60,000.00		
Totals:	3,853,265	0.00	47,046.82	726,856.52	726,856.52	3,126,408.48	19%	
Expenses Totals:	3,853,265	0.00	47,046.82	726,856.52	726,856.52	3,126,408.48	19%	

Budget vs Actual

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520 SEWER	Revenues Over/(Under) Expenses:	27,366.77	(618,518.19)	(618,518.19)
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