

Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 2/25/2026

100 GENERAL FUND							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
Revenues							
100-011010-0001 REAL CURRENT YEAR TAXES	250,000	10,359.43	12,809.02	217,161.87	(32,838.13)	87%	
100-011010-0002 REAL DELINQUENT TAXES	1,500	0.00	0.00	287.87	(1,212.13)	19%	
100-011011-0001 RT 301 CURRENT YEAR TAXES	31,000	(9,730.76)	(5,602.31)	53,893.44	22,893.44	174%	
100-011020-0001 RE PUBLIC SERVICE CURRENT YEAR TAXES	3,000	0.00	2,181.28	4,415.53	1,415.53	147%	
100-011020-0011 PP PUBLIC SERVICE CURRENT YEAR TAXES	0	0.00	3.86	3.86	3.86		
100-011030-0001 PERSONAL CURRENT YEAR TAXES	55,000	1,360.71	36,646.59	46,276.53	(8,723.47)	84%	
100-011030-0002 PERSONAL DELINQUENT TAXES	1,500	0.00	0.00	278.30	(1,221.70)	19%	
100-011060-0001 REAL PENALTY	2,000	49.22	416.46	475.37	(1,524.63)	24%	
100-011060-0002 REAL INTEREST	1,600	49.22	416.46	489.94	(1,110.06)	31%	
100-011060-0011 PERSONAL PENALTY	0	28.38	44.99	44.99	44.99		
100-011060-0012 PERSONAL INTEREST	0	168.73	168.73	168.73	168.73		
100-012010-0001 SALES TAX	52,050	43,395.48	43,395.48	54,638.47	2,588.47	105%	
100-012020-0001 CONSUMER UTILITY TAX	39,500	3,257.11	6,379.75	23,892.49	(15,607.51)	60%	
100-012030-0001 BUSINESS LICENSE	95,000	47,450.94	47,799.48	51,519.76	(43,480.24)	54%	
100-012050-0005 VEHICLE REGISTRATION / LICENCE FEES	15,000	626.56	9,720.47	14,015.87	(984.13)	93%	
100-012060-0001 BANK STOCK TAX	428,400	0.00	0.00	0.00	(428,400.00)		
100-012070-0001 CIGARETTE TAX	35,000	0.00	3,411.20	25,196.74	(9,803.26)	72%	
100-012080-0001 MEALS TAX	375,000	35,816.82	70,158.08	292,714.76	(82,285.24)	78%	
100-012100-0001 TRANSIENT OCCUPANCY TAX	3,000	434.74	1,240.22	4,099.28	1,099.28	137%	
100-013030-0001 ZONING PERMITS/FEES	3,175	2,747.29	2,822.29	4,326.74	1,151.74	136%	
100-013030-0002 HOME OCCUPATION	100	50.00	100.00	100.00	0.00	100%	

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100 GENERAL FUND							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
PERMITS							
100-014010-0001 POLICE/COURT FINES	20,000	351.55	1,998.27	10,021.84	(9,978.16)	50%	
100-014010-0002 RETURNED CHECK FEE	100	25.00	50.00	225.00	125.00	225%	
100-014010-0003 E SUMMONS FEES **RESTRICTED USE**	1,300	0.00	0.00	0.00	(1,300.00)		
100-015010-0001 INTEREST EARNED	25,000	0.00	2,682.09	23,167.27	(1,832.73)	93%	
100-015020-0001 CABLE PROPERTY RENTAL	14,000	0.00	0.00	14,000.00	0.00	100%	
100-015020-0002 TOWN HALL RENTALS	18,000	2,376.00	6,061.00	20,213.00	2,213.00	112%	
100-015020-0005 TOWN HALL ACTIVITY FEES	500	0.00	0.00	150.00	(350.00)	30%	
100-016010-0001 INTERGOV SERVICE AGREEMENT (FT. WALKER)	50,000	2,230.00	2,230.00	5,622.82	(44,377.18)	11%	
100-016099-0003 TRASH REVENUE	110,000	11,265.55	18,195.32	58,912.64	(51,087.36)	54%	
100-016099-0006 PENALTY FEES	0	0.00	0.00	3.30	3.30		
100-018900-0060 SALE OF SURPLUS EQUIP/FURN	0	0.00	0.00	3,000.00	3,000.00		
100-018900-0800 REIMBURSEMENT/RESTITUTION	0	0.00	0.00	576.35	576.35		
100-018950-0001 UNRECONCILED REVENUE	0	0.00	0.00	2,104.80	2,104.80		
100-020108-0001 ROLLING STOCK TAX	0	0.00	0.00	2.97	2.97		
100-020109-0001 VA 599 POLICE FUNDING	16,000	7,629.00	7,629.00	22,887.00	6,887.00	143%	
100-020110-0001 PPTRA REIMBURSEMENT-STATE	21,908	0.00	0.00	21,907.50	(0.50)	100%	
100-020111-0001 COMMUNICATIONS TAX	28,900	2,124.04	4,225.42	17,249.05	(11,650.95)	60%	
100-040407-0001 LITTER GRANT	1,596	0.00	0.00	1,658.56	62.56	104%	
100-040407-0100 GF GRANT PROCEEDS	4,000	0.00	0.00	4,000.00	0.00	100%	
100-040412-0001 VIRGINIA FIRE PROGRAMS	15,000	0.00	0.00	0.00	(15,000.00)		
100-041050-0002 USE OF FUND BALANCE	113,062	0.00	0.00	0.00	(113,061.71)		

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100 GENERAL FUND							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
100-041050-0500 TRANSFER IN FROM WATER FUND	4,315	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	(8,201.42)		
Revenues Totals:	1,843,707	162,065.01	275,183.15	999,702.64	(844,004.04)	54%	

Budget vs Actual

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100 GENERAL FUND

Description	Budget	MTD	QTD	YTD	Variance	Percent
Expenses						
100-011010-0003 REAL TAX REFUNDS	0	0.00	1,213.16	1,213.16	(1,213.16)	
Totals:	0	0.00	1,213.16	1,213.16	(1,213.16)	

Budget vs Actual

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100 GENERAL FUND							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
100-012110-1101 SALARIES	118,928	5,407.87	21,902.19	90,325.34	28,602.66	76%	
100-012110-1150 PT Salaries and Wages	56,176	6,755.55	(5,429.74)	12,255.55	43,920.91	22%	
100-012110-2100 FICA	9,098	413.71	1,675.55	6,871.77	2,226.68	76%	
100-012110-2210 VRS	16,764	843.04	2,529.12	11,802.56	4,961.70	70%	
100-012110-2220 457 PLAN	135	108.96	326.89	1,422.38	(1,287.31)	1053%	
100-012110-2400 GROUP LIFE	1,551	69.13	207.39	967.82	582.85	62%	
100-012110-2500 DISABILITY INSURANCE - VML	380	0.00	0.00	0.00	380.00		
100-012110-3000 TOWN MANAGER EXPENSES	4,500	0.00	0.00	216.68	4,283.32	5%	
100-012110-3050 MAYOR EXPENSES	1,500	0.00	0.00	0.00	1,500.00		
100-012110-3100 CONTINGENCY	31,556	0.00	0.00	0.00	31,555.88		
100-012110-3140 CONTRACTED SERVICES/SHREDDING	600	0.00	22,490.26	22,490.26	(21,890.26)	3748%	
100-012110-3141 CONTRACTED SERVICES - COMMUNITY DEVELOPMENT	0	1,281.00	10,127.93	10,127.93	(10,127.93)		
100-012110-3142 CONTRACTED SERVICES - LAND USE	0	0.00	17,115.16	17,115.16	(17,115.16)		
100-012110-3150 PROFESSIONAL SERVICES - LEGAL	55,000	0.00	(24,519.56)	20,573.94	34,426.06	37%	
100-012110-3152 WEB BASED SERVICES	15,000	(11,000.00)	(11,000.00)	7,720.27	7,279.73	51%	
100-012110-3600 ADVERTISING	3,000	964.94	985.64	2,812.85	187.15	94%	
100-012110-5250 TELECOMMUNICATIONS	3,000	0.00	199.53	2,043.26	956.74	68%	
100-012110-5300 TOWN INSURANCE-GENERAL FUND	30,000	0.00	0.00	18,422.88	11,577.12	61%	
100-012110-5545 CONFRENCE EXPENSES/TRAINING EXPENSE	6,000	23.10	353.70	3,709.70	2,290.30	62%	
100-012110-5810 MEMBERSHIP DUES	1,500	0.00	0.00	1,749.27	(249.27)	117%	
100-012110-5840 MISCELLANEOUS	3,000	0.00	0.00	562.29	2,437.71	19%	
100-012110-6001 OFFICE/MEETING SUPPLIES & PRINTING	3,500	0.00	0.00	4,472.60	(972.60)	128%	

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100 GENERAL FUND							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
100-012110-6023 PUBLIC RELATIONS	1,500	0.00	0.00	805.29	694.71	54%	
100-012110-6024 INFORMATION & TECHNOLOGY SECURITY UPGRADES	25,000	1,087.50	(704.60)	23,986.83	1,013.17	96%	
COUNCIL AND TOWN ADMINISTRATION Totals:	387,689	5,954.80	36,259.46	260,454.63	127,234.16	67%	

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100 GENERAL FUND							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
100-012410-1101 SALARIES/WAGES	147,409	5,054.96	20,195.84	80,710.44	66,698.56	55%	
100-012410-1200 PT SALARY AND WAGES	36,066	1,685.46	6,936.96	18,401.16	17,664.84	51%	
100-012410-2100 FICA	14,059	509.59	2,059.35	7,507.03	6,551.97	53%	
100-012410-2210 VRS	20,652	788.03	2,364.09	11,032.42	9,619.58	53%	
100-012410-2220 457 PLAN	0	105.72	317.16	317.16	(317.16)		
100-012410-2300 HEALTH PLAN	26,257	726.62	2,179.86	10,172.68	16,084.32	39%	
100-012410-2400 GROUP LIFE	1,975	64.62	193.86	904.68	1,070.32	46%	
100-012410-2500 HYBRID DISBILITY INSURANCE	870	0.00	0.00	0.00	870.00		
100-012410-3120 AUDIT	108,245	0.00	0.00	109,063.37	(818.50)	101%	
100-012410-3130 CREDIT CARD AND BANK FEES	5,000	573.24	1,171.11	4,159.32	840.68	83%	
100-012410-3150 PROFESSIONAL SERVICES - CPA	145,000	0.00	29,272.62	89,841.83	55,158.17	62%	
100-012410-3151 PROFESSIONAL SERVICES - FINANCIAL ADVISORS	0	13,973.38	13,973.38	13,973.38	(13,973.38)		
100-012410-3310 OFFICE EQUIPMENT	1,500	0.00	0.00	492.88	1,007.12	33%	
100-012410-3320 COMPUTER LICENSES/SUPPORT	75,000	1,211.75	5,376.25	36,407.57	38,592.43	49%	
100-012410-3600 LATE FEES & PENALTIES	6,517	0.00	28.15	6,544.99	(28.15)	100%	
100-012410-5210 POSTAGE	5,944	0.00	0.00	2,874.42	3,069.70	48%	
100-012410-5230 TELECOMMUNICATIONS	1,500	0.00	66.51	627.42	872.58	42%	
100-012410-5540 EDUCATION/TRAINING	2,000	0.00	0.00	2,249.68	(249.68)	112%	
100-012410-5810 MEMBERSHIP DUES	700	0.00	0.00	250.00	450.00	36%	
100-012410-5840 MISCELLANEOUS	3,000	0.00	0.00	313.44	2,686.56	10%	
100-012410-6001 OFFICE SUPPLIES & PRINTING	6,000	58.91	574.25	7,024.76	(1,024.76)	117%	
TREASURER Totals:	607,694	24,752.28	84,709.39	402,868.63	204,825.20	66%	

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100 GENERAL FUND							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
100-031100-1101 SALARIES/WAGES	115,489	4,435.16	17,988.79	76,413.30	39,075.70	66%	
100-031100-1150 PART-TIME SALARY AND WAGES	6,120	150.00	600.00	2,738.83	3,381.17	45%	
100-031100-2100 FICA	9,303	349.08	1,416.99	6,031.55	3,271.45	65%	
100-031100-2210 VRS	16,180	643.36	1,930.08	9,007.04	7,172.96	56%	
100-031100-2300 HEALTH PLAN	10,341	46.82	140.46	655.48	9,685.52	6%	
100-031100-2400 GROUP LIFE	1,548	56.70	170.10	793.80	754.20	51%	
100-031100-2500 HYBRID DISABILITY INSURANCE	275	0.00	0.00	0.00	275.00		
100-031100-2720 BUILDING REPAIRS/MAINTENANCE	2,000	0.00	50.00	225.00	1,775.00	11%	
100-031100-3310 VEHICLE MAINTENANCE	10,000	1,261.84	1,559.68	2,263.72	7,736.28	23%	
100-031100-3312 EQUIPMENT REPAIR	200	0.00	0.00	42.00	158.00	21%	
100-031100-3320 PROFESSIONAL SERVICES	2,350	0.00	0.00	336.00	2,014.00	14%	
100-031100-5110 ELECTRICITY	10,500	0.00	0.00	1,305.35	9,194.65	12%	
100-031100-5230 TELECOMMUNICATIONS	1,000	0.00	0.00	234.31	765.69	23%	
100-031100-5540 EDUCATION/TRAINING	1,500	0.00	0.00	750.00	750.00	50%	
100-031100-5810 MEMBERSHIP DUES/SUBSCRIPTIONS	2,500	0.00	0.00	2,377.74	122.26	95%	
100-031100-6001 OFFICE SUPPLIES & PRINTING	3,000	0.00	0.00	90.41	2,909.59	3%	
100-031100-6008 VEHICLE FUEL/OIL	3,000	32.86	336.36	2,601.13	398.87	87%	
100-031100-6010 EQUIPMENT/SUPPLIES	5,000	0.00	0.00	18,222.59	(13,222.59)	364%	
100-031100-6011 UNIFORMS	2,000	0.00	0.00	905.00	1,095.00	45%	
POLICE DEPARTMENT Totals:	202,306	6,975.82	24,192.46	124,993.25	77,312.75	62%	

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100 GENERAL FUND							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
100-031200-0003 USE OF E-SUMMONS FEES	4,500	0.00	0.00	0.00	4,500.00		
POLICE DEPT RESTRICTED Totals:	4,500	0.00	0.00	0.00	4,500.00		

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100 GENERAL FUND

Description	Budget	MTD	QTD	YTD	Variance	Percent
100-032000-5650 FIRE PROGRAM FUNDS	15,000	0.00	0.00	15,000.00	0.00	100%
DONATIONS Totals:	15,000	0.00	0.00	15,000.00	0.00	100%

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100 GENERAL FUND							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
100-043100-1101 SALARIES	62,565	4,463.94	8,961.57	66,750.51	(4,185.71)	107%	
100-043100-1201 SALARIES/WAGES- OVERTIME	1,020	400.91	750.23	1,479.71	(459.71)	145%	
100-043100-2100 FICA	7,319	323.78	1,261.50	5,151.71	2,167.29	70%	
100-043100-2210 VRS	1,944	619.76	1,859.28	8,676.64	(6,733.06)	446%	
100-043100-2220 457 PLAN	(574)	49.16	147.48	567.13	(1,141.19)	-99%	
100-043100-2300 HEALTH PLAN	22,322	1,087.66	3,262.98	15,227.24	7,094.76	68%	
100-043100-2400 GROUP LIFE	(2,009)	51.61	154.83	722.54	(2,731.80)	-36%	
100-043100-2500 HYBRID DISABILITY INSURANCE	235	0.00	0.00	0.00	235.00		
100-043100-3141 CONTRACTED SERVICES - COMMUNITY DEVELOPMENT	0	0.00	7,674.43	7,674.43	(7,674.43)		
100-043100-3311 VEHICLE MAINT	10,000	43.90	1,364.54	2,940.15	7,059.85	29%	
100-043100-5110 ELECTRICITY/STREETLIGHTS	39,000	0.00	0.00	7,756.20	31,243.80	20%	
100-043100-5230 TELECOMMUNICATIONS	3,000	80.20	181.81	1,049.79	1,950.21	35%	
100-043100-5300 INSURANCE	7,500	0.00	0.00	4,605.72	2,894.28	61%	
100-043100-5540 EDUCATION/ TRAINING	500	(746.66)	(746.66)	373.34	126.66	75%	
100-043100-6001 OFFICE SUPPLIES & PRINTING	500	(553.32)	(487.29)	449.09	50.91	90%	
100-043100-6006 HAND TOOLS	500	19.99	19.99	208.90	291.10	42%	
100-043100-6007 REPAIR/ MAINT TOWN BUILDINGS	12,000	(13,491.28)	(11,753.28)	4,639.71	7,360.29	39%	
100-043100-6008 VEHICLE FUEL/ OIL	3,000	(6,248.46)	(4,848.51)	505.96	2,494.04	17%	
100-043100-6009 EQUIPMENT/ SUPPLIES	11,000	(19,254.08)	(14,565.55)	6,358.32	4,641.68	58%	
100-043100-6011 UNIFORMS/ SAFETY EQUIP	1,500	17.49	279.48	1,055.52	444.48	70%	
100-043100-7110 PARKING LOT/STREET/SIDEWALK MAINT	6,000	9,647.00	10,157.00	11,592.00	(5,592.00)	193%	
100-043100-7120 PARK MAINTENANCE/GATEWAY	7,500	0.00	0.00	7,173.39	326.61	96%	

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Description	Budget	MTD	QTD	YTD	Variance	Percent	
BEAUTIFICATION							
100-043100-7130 REFUSE COLLECTION	100,222	0.00	7,465.95	52,767.28	47,454.72	53%	
100-043100-7140 LITTER GRANT	1,200	0.00	0.00	0.00	1,200.00		
100-043100-7200 TOWN HALL EXPENSES	36,000	(3,638.69)	(3,573.69)	23,955.22	12,044.78	67%	
100-043100-7201 Grant Matching Funds	25,000	0.00	0.00	0.00	25,000.00		
PUBLIC WORKS Totals:	357,243	(27,127.09)	7,566.09	231,680.50	125,562.56	65%	

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100 GENERAL FUND							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
100-072000-5800 REFUNDS OF ACTIVITY FEES	0	400.00	2,025.00	4,925.00	(4,925.00)		
100-093100-0300 TRSF TO CIP FR GENERAL FUND	50,000	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	14,500.00		
100-093100-0520 TRANSFER TO SEWER FUND	204,775	0.00	0.00	0.00	204,775.00		
Totals:	269,275	400.00	2,025.00	4,925.00	264,350.00	2%	

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Expenses Totals:	1,843,707	10,955.81	155,965.56	1,041,135.17	802,571.51	56%
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100 GENERAL FUND	Revenues Over/(Under) Expenses:	154,109.20	119,217.59	(41,432.53)
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300 CAPITAL PROJECTS

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

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300 CAPITAL PROJECTS

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

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Expenses Totals:	50,000	0.00	0.00	0.00	50,000.00
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Budget vs Actual

TOWN OF BOWLING GREEN

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300 CAPITAL PROJECTS

Revenues Over/(Under) Expenses:

0.00

0.00

0.00

Budget vs Actual

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Period Ending 2/25/2026

310 INTERGOV SERVICE AGREEMENT							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
Revenues							
310-016010-0002 INTERGOV SERVICE AGREEMENT	0	22,300.00	22,300.00	56,228.20	56,228.20		
Revenues Totals:	0	22,300.00	22,300.00	56,228.20	56,228.20		

Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 2/25/2026

310 INTERGOV SERVICE AGREEMENT							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
Expenses							
310-016010-0001 INTERGOV SERVICE AGREEMENT	0	0.00	22,300.00	56,228.20	(56,228.20)		
INTERGOV SERVICE AGREEMENT Totals:	0	0.00	22,300.00	56,228.20	(56,228.20)		

Budget vs Actual

TOWN OF BOWLING GREEN

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Expenses Totals:	0	0.00	22,300.00	56,228.20	(56,228.20)
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Budget vs Actual

TOWN OF BOWLING GREEN

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310 INTERGOV SERVICE
AGREEMENT

Revenues Over/(Under) Expenses:

22,300.00

0.00

0.00

Budget vs Actual

TOWN OF BOWLING GREEN

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320 ECONOMIC DEVELOPMENT AUTHORITY

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

Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 2/25/2026

320 ECONOMIC DEVELOPMENT AUTHORITY

Description	Budget	MTD	QTD	YTD	Variance	Percent
Expenses						
320-031100-3500 PRINTING	1,000	0.00	0.00	0.00	1,000.00	
320-031100-3600 ADVERTISING/MARKETING	2,500	0.00	0.00	0.00	2,500.00	
POLICE DEPARTMENT Totals:	3,500	0.00	0.00	0.00	3,500.00	

Budget vs Actual

TOWN OF BOWLING GREEN

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Period Ending 2/25/2026

320 ECONOMIC DEVELOPMENT AUTHORITY

Description	Budget	MTD	QTD	YTD	Variance	Percent
320-032100-0100 EDA LOANS AND GRANTS	2,500	0.00	0.00	0.00	2,500.00	
DONATIONS STATE FUNDS Totals:	2,500	0.00	0.00	0.00	2,500.00	

Budget vs Actual

TOWN OF BOWLING GREEN

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Period Ending 2/25/2026

Expenses Totals:	6,000	0.00	0.00	0.00	6,000.00
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Budget vs Actual

TOWN OF BOWLING GREEN

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Period Ending 2/25/2026

320 ECONOMIC DEVELOPMENT AUTHORITY	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 2/25/2026

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

Budget vs Actual

TOWN OF BOWLING GREEN
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400 EVENTS AND ACTIVITIES							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
Expenses							
400-071100-3101 NNO - ENTERTAINMENT	0	0.00	0.00	435.00	(435.00)		
400-071200-1210 HARVEST FESTIVAL	27,500	0.00	0.00	22,943.80	4,556.20	83%	
400-071200-1230 MUSIC ON THE GREEN	4,000	0.00	0.00	1,400.00	2,600.00	35%	
400-071200-1250 PARADE/HOLIDAY EVENTS	1,500	0.00	0.00	2,601.91	(1,101.91)	173%	
400-071200-1310 TOWN HALL ACTIVITIES	1,500	0.00	0.00	0.00	1,500.00		
Totals:	34,500	0.00	0.00	27,380.71	7,119.29	79%	

Budget vs Actual

TOWN OF BOWLING GREEN

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Expenses Totals:	34,500	0.00	0.00	27,380.71	7,119.29	79%
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Budget vs Actual

TOWN OF BOWLING GREEN

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Period Ending 2/25/2026

400 EVENTS AND ACTIVITIES	Revenues Over/(Under) Expenses:	0.00	0.00	(2,500.38)
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Budget vs Actual

TOWN OF BOWLING GREEN
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500 WATER							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
Revenues							
500-016099-0001 WATER SALES	612,000	75,318.27	123,265.82	473,413.21	(138,586.79)	77%	
500-016099-0003 ACCOUNT SETUP FEES	1,000	0.00	0.00	30.00	(970.00)	3%	
500-016099-0004 WATER RECONNECT FEES	100	0.00	25.00	223.20	123.20	223%	
500-016099-0005 CONNECTIONS FEES-WATER	1,500	0.00	0.00	1,500.00	0.00	100%	
500-016099-0006 PENALTY FEES	2,500	0.00	0.00	50.74	(2,449.26)	2%	
500-016099-0010 WATER AVAILABILITY FEES	18,000	0.00	0.00	0.00	(18,000.00)		
500-016099-0012 UTILITY INSPECTION FEES	0	0.00	0.00	70.00	70.00		
500-016099-0015 IRRIGATION SYSTEM APPLICATION FEES	100	50.00	75.00	75.00	(25.00)	75%	
500-016099-0016 CAPITAL PROJECTS INFRASTRUCTURE FEE	32,063	4,169.11	6,761.33	20,359.10	(11,703.90)	63%	
500-016099-0040 GRANT PROCEEDS	0	0.00	0.00	45,000.00	45,000.00		
500-020111-0100 STATE GRANTS	87,000	0.00	0.00	0.00	(87,000.00)		
500-041050-0500 USE OF FUND BALANCE	184,193	0.00	0.00	0.00	(184,193.36)		
Revenues Totals:	938,456	79,537.38	130,127.15	540,721.25	(397,735.11)	58%	

Budget vs Actual

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Period Ending 2/25/2026

500 WATER							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
Expenses							
500-093100-0100 TRANSFER FROM WATER TO GENERAL	4,315	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	71,013.00		
500-500100-1101 SALARIES	114,703	2,154.66	12,833.45	74,962.98	39,739.89	65%	
500-500100-1201 SALARIES/WAGES-OVERTIME	1,000	0.00	0.00	729.47	270.53	73%	
500-500100-2100 FICA	4,729	132.17	528.68	2,022.74	2,706.34	43%	
500-500100-2210 VRS	8,554	260.04	780.12	3,640.56	4,913.90	43%	
500-500100-2220 457 PLAN	(1,727)	14.23	42.69	199.22	(1,926.05)	-12%	
500-500100-2300 HEALTH PLAN	14,270	289.92	869.76	4,058.88	10,211.12	28%	
500-500100-2400 GROUP LIFE	801	22.09	66.27	309.26	491.61	39%	
500-500100-2500 HYBRID DISABILITY	101	0.00	0.00	0.00	101.00		
500-500100-3139 CONTINGENCY (3100)	77,627	0.00	0.00	29,519.00	48,108.00	38%	
500-500100-3140 ENGINEERING/PROF. SERVICES	165,000	0.00	0.00	0.00	165,000.00		
500-500100-3141 CONTRACTED SERVICES - COMMUNITY DEVELOPMENT	0	0.00	1,172.50	1,172.50	(1,172.50)		
500-500100-3311 VEHICLE MAINT	1,350	0.00	0.00	0.00	1,350.00		
500-500100-3320 COMPUTER LICENSES/SUPPORT	8,500	11,000.00	15,771.53	15,771.53	(7,271.53)	186%	
500-500100-5110 ELECTRICITY	23,500	0.00	0.00	19,594.07	3,905.93	83%	
500-500100-5210 MAILING COSTS	10,693	0.00	(899.53)	5,951.52	4,741.84	56%	
500-500100-5230 TELECOMMUNICATIONS	4,200	0.00	0.00	0.00	4,200.00		
500-500100-5300 TOWN INSURANCE-WATER	10,000	0.00	0.00	6,250.62	3,749.38	63%	
500-500100-5540 Education/Training/License/Permits	1,500	373.33	373.33	373.33	1,126.67	25%	
500-500100-5810 FEES AND DUES	3,127	0.00	0.00	400.00	2,727.00	13%	

Budget vs Actual

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500 WATER							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
500-500100-5820 LICENSES AND PERMITS	18,500	0.00	0.00	2,733.00	15,767.00	15%	
500-500100-5840 MISCELLANEOUS	3,000	0.00	0.00	0.00	3,000.00		
500-500100-5899 Miss Utility Costs	500	0.00	0.00	0.00	500.00		
500-500100-6001 OFFICE SUPPLIES/EQUIPMENT	2,000	553.32	553.32	553.32	1,446.68	28%	
500-500100-6005 Janitorial Supplies	1,500	0.00	0.00	0.00	1,500.00		
500-500100-6006 HAND TOOLS	1,000	0.00	0.00	0.00	1,000.00		
500-500100-6007 REPAIR / MAINTENANCE	184,914	9,839.10	47,694.84	92,910.84	92,003.16	50%	
500-500100-6008 VEHICLE FUEL/OIL	10,000	2,414.89	2,638.29	3,892.01	6,107.99	39%	
500-500100-6009 EQUIPMENT/SUPPLIES	2,000	1,654.64	1,654.64	1,654.64	345.36	83%	
500-500100-6011 UNIFORMS/SAFETY EQUIP	1,300	0.00	0.00	0.00	1,300.00		
500-500100-6021 TESTING SUPPLIES/CHEMICALS	5,000	0.00	1,066.00	2,180.30	2,819.70	44%	
500-500100-6022 WATER TESTING	124,000	0.00	300.00	1,785.33	122,214.67	1%	
500-500100-6050 METER/FIRE HYDRANTS	2,500	0.00	0.00	450.00	2,050.00	18%	
500-500100-6060 WELL HEAD PROTECTION GRANT	5,000	0.00	0.00	0.00	5,000.00		
500-500100-8500 2018 Loan Interest Expense	53,986	2,585.08	5,261.04	22,324.92	31,661.08	41%	
Totals:	938,456	31,293.47	90,706.93	293,440.04	645,016.32	31%	

Budget vs Actual

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Expenses Totals:	938,456	31,293.47	90,706.93	293,440.04	645,016.32	31%
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Budget vs Actual

TOWN OF BOWLING GREEN

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Period Ending 2/25/2026

500 WATER	Revenues Over/(Under) Expenses:	48,243.91	39,420.22	247,281.21
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Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 2/25/2026

520 SEWER

Description	Budget	MTD	QTD	YTD	Variance	Percent
Revenues						
520-016099-0002 SEWER SALES	676,125	77,369.13	113,752.70	400,877.63	(275,247.37)	59%
520-016099-0007 CONNECTION FEES-SEWER	2,250	0.00	0.00	750.00	(1,500.00)	33%
520-016099-0011 SEWER AVAILABILITY FEES	18,000	0.00	0.00	0.00	(18,000.00)	
520-016099-0016 CAPITAL PROJECTS INFRASTRUCTURE FEE	32,062	3,079.98	4,829.04	14,492.66	(17,569.34)	45%
520-016099-0060 PENALTY FEES	0	0.00	0.00	11.16	11.16	
520-041050-0002 USE OF FUND BALANCE SEWER	4,742	0.00	0.00	0.00	(4,741.84)	
520-041050-0100 TRANSFER IN	240,650	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	(71,013.00)	
Revenues Totals:	1,044,842	80,449.11	118,581.74	416,131.45	(628,710.39)	40%

Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 2/25/2026

520 SEWER							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
Expenses							
520-093100-0100 TRANSFER FROM SEWER TO GENERAL FUND	8,201	0.00	0.00	0.00	8,201.42		
520-500100-1101 SALARIES	339,959	1,727.66	31,016.85	197,242.79	142,716.21	58%	
520-500100-1201 OVERTIME	1,000	0.00	0.00	729.47	270.53	73%	
520-500100-2100 FICA	4,729	132.17	528.68	2,114.72	2,614.36	45%	
520-500100-2210 VRS	8,554	260.04	780.12	3,640.56	4,913.90	43%	
520-500100-2220 457 PLAN	(1,727)	14.23	42.69	199.22	(1,926.05)	-12%	
520-500100-2300 HEALTH INSURANCE	14,270	289.92	869.76	4,058.88	10,211.12	28%	
520-500100-2400 GROUP LIFE	801	22.09	66.27	309.26	491.61	39%	
520-500100-2500 HYBRID DISABILITY	101	0.00	0.00	0.00	101.00		
520-500100-2501 CONTINGENCY(3100)	75,000	0.00	0.00	0.00	75,000.00		
520-500100-3160 TESTING	30,000	0.00	667.24	17,330.42	12,669.58	58%	
520-500100-3180 SLUDGE REMOVAL	145,500	11,837.00	32,317.00	171,185.00	(25,685.00)	118%	
520-500100-3311 VEHICLE MAINT	1,500	0.00	0.00	0.00	1,500.00		
520-500100-3320 PROFESSIONAL SERVICES	2,341	0.00	0.00	0.00	2,341.00		
520-500100-3321 COMPUTER LICENSES/SUPPORT	0	0.00	4,771.54	4,771.54	(4,771.54)		
520-500100-5110 ELECTRICITY	45,000	3,654.42	3,654.42	11,325.86	33,674.14	25%	
520-500100-5120 PROPANE	2,500	1,822.98	1,822.98	1,822.98	677.02	73%	
520-500100-5210 MAILING COSTS	5,242	0.00	0.00	0.00	5,241.84		
520-500100-5230 TELECOMMUNICATIONS	1,500	0.00	0.00	0.00	1,500.00		
520-500100-5300 INSURANCE	6,000	0.00	0.00	3,618.78	2,381.22	60%	
520-500100-5540 Education/Training/License	2,500	373.33	373.33	373.33	2,126.67	15%	
520-500100-5613 VPDES FEES/DEQ	4,500	3,650.20	3,650.20	4,610.92	(110.92)	102%	
520-500100-5840 SEWER OPS MISCELLANEOUS	15,000	266.98	533.96	2,135.84	12,864.16	14%	
520-500100-5899 MISS UTILITY COST	500	(127.20)	(127.20)	0.00	500.00		
520-500100-6001 OFFICE SUPPLIES	800	375.81	375.81	375.81	424.19	47%	

Budget vs Actual

TOWN OF BOWLING GREEN
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520 SEWER							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
520-500100-6004 EQUIPMENT / SUPPLIES	15,000	10,582.26	10,582.26	10,582.26	4,417.74	71%	
520-500100-6005 Janitorial Supplies	1,000	0.00	0.00	0.00	1,000.00		
520-500100-6006 SMALL TOOLS	1,000	0.00	0.00	0.00	1,000.00		
520-500100-6007 REPAIR / MAINTENANCE	150,000	36,532.13	39,201.08	67,079.21	82,920.79	45%	
520-500100-6008 VEHICLE FUEL/OIL	1,500	2,063.91	2,063.91	2,063.91	(563.91)	138%	
520-500100-6011 UNIFORMS/SAFETY EQUIPMENT	1,000	0.00	0.00	0.00	1,000.00		
520-500100-6030 PLANT & LAB SUPPLIES/CHEMICALS	300	0.00	0.00	0.00	300.00		
520-500100-8500 Loan Interest Expense	161,270	20,523.07	41,137.04	165,828.95	(4,558.95)	103%	
520-500300-3334 MAINTENANCE-MAINS	0	0.00	0.00	962,062.50	(962,062.50)		
Totals:	1,044,842	94,001.00	174,327.94	1,633,462.21	(588,620.37)	156%	

Budget vs Actual

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Expenses Totals:	1,044,842	94,001.00	174,327.94	1,633,462.21	(588,620.37)	156%
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Budget vs Actual

TOWN OF BOWLING GREEN

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520 SEWER	Revenues Over/(Under) Expenses:	(13,551.89)	(55,746.20)	(1,217,330.76)
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