

Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 5/28/2026

100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
100-011010-0001 REAL CURRENT YEAR TAXES	250,000	0.00	462.67	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	672.32	2,361.47	50,635.08	(4,364.92)	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	52.27	838.71	1,377.03	(622.97)	69%	
100-011060-0002 REAL INTEREST	1,600	0.00	46.27	820.78	1,370.05	(229.95)	86%	
100-011060-0011 PERSONAL PENALTY	0	0.00	21.45	122.26	291.93	291.93		
100-011060-0012 PERSONAL INTEREST	0	0.00	102.95	368.35	730.19	730.19		
100-012010-0001 SALES TAX	52,050	0.00	5,829.42	5,829.42	75,879.97	23,829.97	146%	
100-012020-0001 CONSUMER UTILITY TAX	39,500	0.00	240.50	3,198.19	30,354.42	(9,145.58)	77%	
100-012030-0001 BUSINESS LICENSE	95,000	0.00	875.76	4,258.41	97,113.68	2,113.68	102%	
100-012040-0001 CABLE FRANCHISE FEES	0	0.00	(30.00)	(30.00)	(30.00)	(30.00)		
100-012050-0005 VEHICLE REGISTRATION / LICENCE FEES	15,000	0.00	300.00	1,207.04	15,657.58	657.58	104%	
100-012060-0001 BANK STOCK TAX	428,400	0.00	1,144,800.00	1,144,800.00	1,144,800.00	716,400.00	267%	
100-012070-0001 CIGARETTE TAX	35,000	0.00	3,753.82	3,753.82	35,039.35	39.35	100%	
100-012080-0001 MEALS TAX	375,000	0.00	38,932.42	86,879.22	433,561.90	58,561.90	116%	
100-012100-0001 TRANSIENT OCCUPANCY TAX	3,000	0.00	635.52	1,461.18	6,373.14	3,373.14	212%	
100-013030-0001 ZONING PERMITS/FEES	3,175	0.00	75.00	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	1,712.55	2,944.62	14,059.34	(5,940.66)	70%	
100-014010-0002 RETURNED CHECK FEE	100	0.00	49.38	150.00	425.00	325.00	425%	
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	1,125.00	3,433.50	25,321.50	7,321.50	141%	
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	5,611.62	15,209.87	83,294.16	(26,705.84)	76%	
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	0.00	0.00	576.35	576.35		
100-018900-0900 MISCELLANEOUS	0	0.00	352.65	352.65	352.65	352.65		
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	0.00	0.00	4,000.00	0.00	100%	
100-040412-0001 VIRGINIA FIRE	15,000	0.00	0.00	0.00	0.00	(15,000.00)		

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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	1,205,621.57	1,292,453.19	2,437,770.12	594,063.44	132%	

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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	34,701.85	44,403.70	138,340.22	(19,412.22)	116%	
100-012110-1150 PT Salaries and Wages	56,176	0.00	7,350.00	7,350.00	15,400.00	40,776.46	27%	
100-012110-2100 FICA	9,098	0.00	2,650.85	3,389.20	11,433.74	(2,335.29)	126%	
100-012110-2210 VRS	16,764	0.00	735.12	2,205.36	14,702.33	2,061.93	88%	
100-012110-2220 457 PLAN	135	0.00	105.21	315.63	2,042.40	(1,907.33)	1512%	
100-012110-2300 HEALTH PLAN	0	0.00	293.80	869.42	1,445.04	(1,445.04)		
100-012110-2400 GROUP LIFE	1,551	0.00	60.28	180.84	1,205.60	345.07	78%	
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	0.00	0.00	216.68	4,283.32	5%	
100-012110-3050 MAYOR EXPENSES	1,500	0.00	100.00	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	600	0.00	0.00	0.00	26,930.26	(26,330.26)	4488%	
100-012110-3141 CONTRACTED SERVICES - COMMUNITY DEVELOPMENT	0	0.00	1,554.00	3,845.01	14,623.94	(14,623.94)		
100-012110-3142 CONTRACTED SERVICES - LAND USE	0	0.00	5,580.00	5,580.00	36,991.81	(36,991.81)		
100-012110-3150 PROFESSIONAL SERVICES - LEGAL	55,000	0.00	0.00	3,500.00	33,075.94	21,924.06	60%	
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 TELECOMMUNICATIONS	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 CONFRENCE 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	0.00	1,000.00	1,585.60	1,414.40	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	0.00	754.90	24,901.53	98.47	100%		
COUNCIL AND TOWN ADMINISTRATION Totals:	387,689	0.00	53,131.11	74,517.65	368,896.19	18,792.60	95%		
100-012410-1101 SALARIES/WAGES	147,409	0.00	8,388.34	16,432.64	92,684.64	54,724.36	63%		
100-012410-1200 PT SALARY AND WAGES	36,066	0.00	4,575.75	6,400.75	20,410.98	15,655.02	57%		
100-012410-2100 FICA	14,059	0.00	983.31	1,729.87	10,454.37	3,604.63	74%		
100-012410-2210 VRS	20,652	0.00	627.02	1,881.06	12,540.40	8,111.60	61%		
100-012410-2220 457 PLAN	0	0.00	74.00	222.00	666.00	(666.00)			
100-012410-2300 HEALTH PLAN	26,257	0.00	673.47	2,020.41	12,346.87	13,910.13	47%		
100-012410-2400 GROUP LIFE	1,975	0.00	51.42	154.26	1,028.33	946.67	52%		
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	13,289.25	34,256.55	141,458.31	3,541.69	98%		
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	439.09	634.21	1,559.41	(59.41)	104%		
100-012410-3320 COMPUTER LICENSES/SUPPORT	75,000	0.00	0.00	2,910.48	41,093.44	33,906.56	55%		
100-012410-3600 LATE FEES & PENALTIES	6,517	0.00	0.00	0.00	6,544.99	(28.15)	100%		

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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	57.11	71.95	7,371.79	(1,371.79)	123%	
TREASURER Totals:	607,694	50.00	29,158.76	66,714.18	493,285.45	114,358.38	81%	
100-031100-1101 SALARIES/WAGES	115,489	0.00	8,870.32	17,740.64	107,211.27	8,277.73	93%	
100-031100-1150 PART-TIME SALARY AND WAGES	6,120	0.00	300.00	600.00	3,420.00	2,700.00	56%	
100-031100-1201 TOWN HALL SECURITY - OVERTIME	0	0.00	496.20	496.20	1,479.31	(1,479.31)		
100-031100-1300 ACCRUED LEAVE EXPENDITURE	0	0.00	100.59	100.59	100.59	(100.59)		
100-031100-2100 FICA	9,303	0.00	743.55	1,441.45	8,547.99	755.01	92%	
100-031100-2210 VRS	16,180	0.00	643.36	1,930.08	12,867.20	3,312.80	80%	
100-031100-2300 HEALTH PLAN	10,341	0.00	66.36	199.08	1,034.10	9,306.90	10%	
100-031100-2400 GROUP LIFE	1,548	0.00	56.70	170.10	1,134.00	414.00	73%	
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	0.00	475.00	1,882.60	117.40	94%	
100-031100-3310 VEHICLE MAINTENANCE	10,000	0.00	0.00	1,478.79	4,163.90	5,836.10	42%	
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%	
100-031100-5540 EDUCATION/TRAINING	1,500	0.00	0.00	2,600.00	3,950.00	(2,450.00)	263%	

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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	0.00	90.41	2,909.59	3%	
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	316.32	373.97	18,596.56	(13,596.56)	372%	
100-031100-6011 UNIFORMS	2,000	0.00	0.00	0.00	1,505.00	495.00	75%	
POLICE DEPARTMENT Totals:	202,306	0.00	11,593.40	27,647.90	172,921.46	29,384.54	85%	
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	5,174.44	10,594.55	55,650.95	6,913.85	89%	
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	335.78	671.56	6,468.82	850.18	88%	
100-043100-2210 VRS	1,944	0.00	349.29	1,047.87	6,985.73	(5,042.15)	359%	
100-043100-2220 457 PLAN	(574)	0.00	26.10	78.30	480.88	(1,054.94)	-84%	
100-043100-2300 HEALTH PLAN	22,322	0.00	771.54	2,302.64	11,682.41	10,639.59	52%	
100-043100-2400 GROUP LIFE	(2,009)	0.00	29.43	88.29	588.53	(2,597.79)	-29%	
100-043100-2500 HYBRID DISABILITY INSURANCE	235	0.00	0.00	0.00	0.00	235.00		
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%	
100-043100-5300 INSURANCE	7,500	0.00	0.00	0.00	4,605.72	2,894.28	61%	

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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	60.47	60.47	509.56	(9.56)	102%	
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	0.00	168.92	4,827.62	7,172.38	40%	
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	470.46	4,609.44	12,672.87	(1,672.87)	115%	
100-043100-6011 UNIFORMS/ SAFETY EQUIP	1,500	0.00	115.93	221.61	1,490.16	9.84	99%	
100-043100-7110 PARKING LOT/STREET/SIDEWALK MAINT	6,000	0.00	0.00	510.00	13,122.00	(7,122.00)	219%	
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	775.00	1,615.00	31,606.51	4,393.49	88%	
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	8,108.44	22,007.80	230,214.85	127,028.21	64%	
100-072000-5800 REFUNDS OF ACTIVITY FEES	0	0.00	0.00	0.00	5,500.00	(5,500.00)		
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	0.00	0.00	5,500.00	263,775.00	2%	
Expenses Totals:	1,843,707	50.00	101,991.71	190,887.53	1,287,031.11	556,625.57	70%	

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100 GENERAL FUND	Revenues Over/(Under) Expenses:	1,103,629.86	1,101,565.66	1,150,739.01
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Period Ending 5/28/2026

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 5/28/2026

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

TOWN OF BOWLING GREEN

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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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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

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310 INTERGOV SERVICE AGREEMENT

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

Budget vs Actual

TOWN OF BOWLING GREEN

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310 INTERGOV SERVICE
AGREEMENT

Revenues Over/(Under) Expenses:

0.00

0.00

0.00

Budget vs Actual

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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

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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	1,111.75	1,111.75	1,388.25	44%
ECONOMIC DEVELOPMENT AUTHORITY Totals:	3,500	0.00	0.00	1,111.75	1,111.75	2,388.25	32%
Expenses Totals:	6,000	0.00	0.00	1,111.75	1,111.75	4,888.25	19%

Budget vs Actual

TOWN OF BOWLING GREEN

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320 ECONOMIC DEVELOPMENT AUTHORITY	Revenues Over/(Under) Expenses:	0.00	(1,111.75)	(1,111.75)
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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	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

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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	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	0.00	1,500.00	
Totals:	34,500	0.00	0.00	800.00	28,180.71	6,319.29	82%
Expenses Totals:	34,500	0.00	0.00	800.00	28,180.71	6,319.29	82%

Budget vs Actual

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400 EVENTS AND ACTIVITIES	Revenues Over/(Under) Expenses:	0.00	(800.00)	(3,300.38)
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Budget vs Actual

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500 WATER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
500-016099-0001 WATER SALES	612,000	0.00	36,573.67	94,982.39	623,601.86	11,601.86	102%	
500-016099-0003 ACCOUNT SETUP FEES	1,000	0.00	0.00	0.00	70.00	(930.00)	7%	
500-016099-0004 WATER RECONNECT FEES	100	0.00	25.00	225.00	675.00	575.00	675%	
500-016099-0005 CONNECTIONS FEES-WATER	1,500	0.00	0.00	0.00	2,250.00	750.00	150%	
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	0.00	0.00	6,000.00	(12,000.00)	33%	
500-016099-0012 UTILITY INSPECTION FEES	0	0.00	0.00	0.00	105.00	105.00		
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	1,918.40	5,582.45	28,949.75	(3,113.25)	90%	
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	38,517.07	100,789.84	706,777.35	(231,679.01)	75%	

Budget vs Actual

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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	13,007.32	30,230.02	156,179.22	(41,476.35)	136%	
500-500100-1200 SALARIES/WAGES PART TIME	0	0.00	1,117.58	1,962.48	6,385.38	(6,385.38)		
500-500100-1201 SALARIES/WAGES-OVERTIME	1,000	0.00	89.40	89.40	2,199.79	(1,199.79)	220%	
500-500100-2100 FICA	4,729	0.00	556.94	1,125.66	3,845.24	883.84	81%	
500-500100-2210 VRS	8,554	0.00	529.75	1,589.25	10,594.93	(2,040.47)	124%	
500-500100-2220 457 PLAN	(1,727)	0.00	43.49	130.47	634.73	(2,361.56)	-37%	
500-500100-2300 HEALTH PLAN	14,270	0.00	983.29	2,949.87	14,458.40	(188.40)	101%	
500-500100-2400 GROUP LIFE	801	0.00	44.20	132.60	884.00	(83.13)	110%	
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	53,092.18	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	0.00	150,039.53	150,039.53	(150,039.53)		
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	251.42	419.39	449.37	2,550.63	15%	
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	663.82	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	1,532.00	10,002.81	157,939.19	26,974.81	85%	
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	0.00	581.30	2,761.60	2,238.40	55%	
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	71,911.39	253,432.78	747,741.32	190,715.04	80%	
Expenses Totals:	938,456	0.00	71,911.39	253,432.78	747,741.32	190,715.04	80%	

Budget vs Actual

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500 WATER	Revenues Over/(Under) Expenses:	(33,394.32)	(152,642.94)	(40,963.97)
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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	676,125	0.00	36,476.55	98,399.41	565,874.92	(110,250.08)	84%	
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	1,200.94	3,971.68	20,640.23	(11,421.77)	64%	
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	37,677.49	102,371.09	587,276.31	(457,565.53)	56%	

Budget vs Actual

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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	30,839.05	76,007.70	360,515.63	(20,556.63)	106%	
520-500100-1200 SALARIES/WAGES PART TIME	0	0.00	1,117.41	1,962.14	6,385.04	(6,385.04)		
520-500100-1201 OVERTIME	1,000	0.00	331.26	718.40	3,070.65	(2,070.65)	307%	
520-500100-2100 FICA	4,729	0.00	575.43	1,173.76	4,003.83	725.25	85%	
520-500100-2210 VRS	8,554	0.00	529.75	1,589.25	10,594.93	(2,040.47)	124%	
520-500100-2220 457 PLAN	(1,727)	0.00	43.49	130.47	634.73	(2,361.56)	-37%	
520-500100-2300 HEALTH INSURANCE	14,270	0.00	983.29	2,949.87	14,458.40	(188.40)	101%	
520-500100-2400 GROUP LIFE	801	0.00	44.20	132.60	884.00	(83.13)	110%	
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	679.62	1,742.94	20,420.31	9,579.69	68%	
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	266.74	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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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	312.25	2,129.43	5,281.36	9,718.64	35%	
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	378.78	378.78	13,168.11	1,831.89	88%	
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	0.00	0.00	1,000.00		
520-500100-6007 REPAIR / MAINTENANCE	150,000	0.00	2,718.48	15,145.32	99,784.22	50,215.78	67%	
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	38,819.75	122,265.40	1,983,435.27	(938,593.43)	190%	
Expenses Totals:	1,044,842	0.00	38,819.75	122,265.40	1,983,435.27	(938,593.43)	190%	

Budget vs Actual

TOWN OF BOWLING GREEN

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520 SEWER	Revenues Over/(Under) Expenses:	(1,142.26)	(19,894.31)	(1,396,158.96)
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