

## Budget vs Actual

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Period Ending 4/30/2026

100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
<b>Revenues</b>								
100-011010-0001 REAL CURRENT YEAR TAXES	250,000	0.00	6,876.60	6,876.60	225,870.88	(24,129.12)	90%	
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	4,170.10	4,170.10	58,063.54	27,063.54	187%	
100-011020-0001 RE PUBLIC SERVICE CURRENT YEAR TAXES	3,000	0.00	545.32	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	1,675.82	1,675.82	49,949.43	(5,050.57)	91%	
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	786.44	786.44	1,324.76	(675.24)	66%	
100-011060-0002 REAL INTEREST	1,600	0.00	774.51	774.51	1,323.78	(276.22)	83%	
100-011060-0011 PERSONAL PENALTY	0	0.00	100.81	100.81	270.48	270.48		
100-011060-0012 PERSONAL INTEREST	0	0.00	261.07	261.07	622.91	622.91		
100-012010-0001 SALES TAX	52,050	0.00	0.00	0.00	70,050.55	18,000.55	135%	
100-012020-0001 CONSUMER UTILITY TAX	39,500	0.00	2,957.69	2,957.69	30,113.92	(9,386.08)	76%	
100-012030-0001 BUSINESS LICENSE	95,000	0.00	3,382.65	3,382.65	64,693.74	(30,306.26)	68%	
100-012050-0005 VEHICLE REGISTRATION / LICENCE FEES	15,000	0.00	877.04	877.04	15,327.58	327.58	102%	
100-012060-0001 BANK STOCK TAX	428,400	0.00	0.00	0.00	0.00	(428,400.00)		
100-012070-0001 CIGARETTE TAX	35,000	0.00	0.00	0.00	31,285.53	(3,714.47)	89%	
100-012080-0001 MEALS TAX	375,000	0.00	47,946.80	47,946.80	394,629.48	19,629.48	105%	
100-012100-0001 TRANSIENT OCCUPANCY TAX	3,000	0.00	825.66	825.66	5,737.62	2,737.62	191%	
100-013030-0001 ZONING PERMITS/FEES	3,175	0.00	225.00	225.00	5,383.62	2,208.62	170%	
100-013030-0002 HOME OCCUPATION	100	0.00	0.00	0.00	50.00	(50.00)	50%	

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100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
PERMITS								
100-014010-0001 POLICE/COURT FINES	20,000	0.00	1,232.07	1,232.07	12,346.79	(7,653.21)	62%	
100-014010-0002 RETURNED CHECK FEE	100	0.00	75.62	75.62	350.62	250.62	351%	
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	1,075.00	1,075.00	22,963.00	4,963.00	128%	
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	9,457.41	9,457.41	77,574.60	(32,425.40)	71%	
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		
100-018950-0001 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	2,139.01	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 PROGRAMS	15,000	0.00	0.00	0.00	0.00	(15,000.00)		
100-041050-0002 USE OF FUND BALANCE	113,062	0.00	0.00	0.00	0.00	(113,061.71)		

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Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
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)		
<b>Revenues Totals:</b>	1,843,707	0.00	85,384.62	85,384.62	1,199,190.27	(644,516.41)	65%	

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100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
<b>Expenses</b>								
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	9,701.85	103,638.37	15,289.63	87%	
100-012110-1150 PT Salaries and Wages	56,176	0.00	0.00	0.00	8,050.00	48,126.46	14%	
100-012110-2100 FICA	9,098	0.00	738.35	738.35	8,782.89	315.56	97%	
100-012110-2210 VRS	16,764	0.00	1,470.24	1,470.24	13,967.21	2,797.05	83%	
100-012110-2220 457 PLAN	135	0.00	210.42	210.42	1,937.19	(1,802.12)	1434%	
100-012110-2300 HEALTH PLAN	0	0.00	575.62	575.62	1,151.24	(1,151.24)		
100-012110-2400 GROUP LIFE	1,551	0.00	120.56	120.56	1,145.32	405.35	74%	
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	999.37	999.37	1,054.27	445.73	70%	
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	2,291.01	2,291.01	13,069.94	(13,069.94)		
100-012110-3142 CONTRACTED SERVICES - LAND USE	0	0.00	0.00	0.00	31,411.81	(31,411.81)		
100-012110-3150 PROFESSIONAL SERVICES - LEGAL	55,000	0.00	0.00	0.00	29,575.94	25,424.06	54%	
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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Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
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	0.00	585.60	2,414.40	20%		
100-012110-6001 OFFICE/MEETING SUPPLIES & PRINTING	3,500	0.00	0.00	0.00	4,547.91	(1,047.91)	130%		
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	675.00	675.00	24,821.63	178.37	99%		
COUNCIL AND TOWN ADMINISTRATION Totals:	387,689	0.00	16,782.42	16,782.42	311,160.96	76,527.83	80%		
100-012410-1101 SALARIES/WAGES	147,409	0.00	8,044.30	8,044.30	84,296.30	63,112.70	57%		
100-012410-1200 PT SALARY AND WAGES	36,066	0.00	1,825.00	1,825.00	15,835.23	20,230.77	44%		
100-012410-2100 FICA	14,059	0.00	746.56	746.56	9,471.06	4,587.94	67%		
100-012410-2210 VRS	20,652	0.00	1,254.04	1,254.04	11,913.38	8,738.62	58%		
100-012410-2220 457 PLAN	0	0.00	148.00	148.00	592.00	(592.00)			
100-012410-2300 HEALTH PLAN	26,257	0.00	1,346.94	1,346.94	11,673.40	14,583.60	44%		
100-012410-2400 GROUP LIFE	1,975	0.00	102.84	102.84	976.91	998.09	49%		
100-012410-2500 HYBRID DISBILITY INSURANCE	870	0.00	0.00	0.00	0.00	870.00			
100-012410-3120 AUDIT	108,245	0.00	0.00	0.00	119,916.19	(11,671.32)	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	11,375.00	11,375.00	118,576.76	26,423.24	82%		
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	0.00	0.00	756.08	743.92	50%		
100-012410-3320 COMPUTER LICENSES/SUPPORT	75,000	0.00	1,524.50	1,524.50	39,707.46	35,292.54	53%		
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 GENERAL FUND									
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
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	0.00	7,299.84	(1,299.84)	122%		
TREASURER Totals:	607,694	0.00	26,367.18	26,367.18	452,769.33	154,924.50	75%		
100-031100-1101 SALARIES/WAGES	115,489	0.00	8,870.32	8,870.32	98,340.95	17,148.05	85%		
100-031100-1150 PART-TIME SALARY AND WAGES	6,120	0.00	300.00	300.00	3,120.00	3,000.00	51%		
100-031100-1201 TOWN HALL SECURITY - OVERTIME	0	0.00	0.00	0.00	983.11	(983.11)			
100-031100-2100 FICA	9,303	0.00	697.90	697.90	7,804.44	1,498.56	84%		
100-031100-2210 VRS	16,180	0.00	1,286.72	1,286.72	12,223.84	3,956.16	76%		
100-031100-2300 HEALTH PLAN	10,341	0.00	132.72	132.72	967.74	9,373.26	9%		
100-031100-2400 GROUP LIFE	1,548	0.00	113.40	113.40	1,077.30	470.70	70%		
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	0.00	1,407.60	592.40	70%		
100-031100-3310 VEHICLE MAINTENANCE	10,000	0.00	0.00	0.00	2,685.11	7,314.89	27%		
100-031100-3312 EQUIPMENT REPAIR	200	0.00	42.00	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	0.00	1,350.00	150.00	90%		
100-031100-5810 MEMBERSHIP DUES/SUBSCRIPTIONS	2,500	0.00	0.00	0.00	2,377.74	122.26	95%		

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100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
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	57.65	57.65	18,280.24	(13,280.24)	366%	
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	11,500.71	11,500.71	156,774.27	45,531.73	77%	
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	5,420.11	5,420.11	50,476.51	12,088.29	81%	
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	335.78	6,133.04	1,185.96	84%	
100-043100-2210 VRS	1,944	0.00	698.58	698.58	6,636.44	(4,692.86)	341%	
100-043100-2220 457 PLAN	(574)	0.00	52.20	52.20	454.78	(1,028.84)	-79%	
100-043100-2300 HEALTH PLAN	22,322	0.00	1,531.10	1,531.10	10,910.87	11,411.13	49%	
100-043100-2400 GROUP LIFE	(2,009)	0.00	58.86	58.86	559.10	(2,568.36)	-28%	
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	0.00	2,979.30	7,020.70	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%	
100-043100-5540 EDUCATION/ TRAINING	500	0.00	0.00	0.00	373.34	126.66	75%	
100-043100-6001 OFFICE SUPPLIES &	500	0.00	0.00	0.00	449.09	50.91	90%	

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PRINTING								
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	0.00	4,658.70	7,341.30	39%	
100-043100-6008 VEHICLE FUEL/ OIL								
100-043100-6009 EQUIPMENT/ SUPPLIES	3,000	0.00	0.00	0.00	505.96	2,494.04	17%	
100-043100-6009 EQUIPMENT/ SUPPLIES	11,000	0.00	29.99	29.99	8,093.42	2,906.58	74%	
100-043100-6011 UNIFORMS/ SAFETY EQUIP	1,500	0.00	0.00	0.00	1,268.55	231.45	85%	
100-043100-7110 PARKING LOT/STREET/SIDEWALK MAINT	6,000	0.00	0.00	0.00	12,612.00	(6,612.00)	210%	
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	775.00	30,766.51	5,233.49	85%	
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	8,901.62	8,901.62	217,108.67	140,134.39	61%	
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								
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	0.00	63,551.93	63,551.93	1,159,526.39	684,180.29	63%	

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## 300 CAPITAL PROJECTS

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

## Budget vs Actual

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### 300 CAPITAL PROJECTS

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
<b>Expenses</b>							
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	
<b>Expenses Totals:</b>	<b>50,000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>	

# Budget vs Actual

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300 CAPITAL PROJECTS

Revenues Over/(Under) Expenses:

0.00

0.00

0.00

## Budget vs Actual

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### 310 INTERGOV SERVICE AGREEMENT

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

## Budget vs Actual

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### 310 INTERGOV SERVICE AGREEMENT

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
<b>Expenses</b>							
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)	
<b>Expenses Totals:</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>56,228.20</b>	<b>(56,228.20)</b>	

# Budget vs Actual

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

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## 320 ECONOMIC DEVELOPMENT AUTHORITY

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

## Budget vs Actual

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### 320 ECONOMIC DEVELOPMENT AUTHORITY

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
<b>Expenses</b>							
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	0.00	0.00	2,500.00	
ECONOMIC DEVELOPMENT AUTHORITY Totals:	3,500	0.00	0.00	0.00	0.00	3,500.00	
<b>Expenses Totals:</b>	<b>6,000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	

# Budget vs Actual

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

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400 EVENTS AND ACTIVITIES								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
<b>Revenues</b>								
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)		
<b>Revenues Totals:</b>	<b>34,500</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,880.33</b>	<b>(9,619.67)</b>	<b>72%</b>	

## Budget vs Actual

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400 EVENTS AND ACTIVITIES								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
<b>Expenses</b>								
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	800.00	800.00	2,200.00	1,800.00	55%	
400-071200-1250 PARADE/HOLIDAY	1,500	0.00	0.00	0.00	2,601.91	(1,101.91)	173%	
<b>EVENTS</b>								
400-071200-1310 TOWN HALL ACTIVITIES	1,500	0.00	0.00	0.00	0.00	1,500.00		
<b>Totals:</b>	<b>34,500</b>	<b>0.00</b>	<b>800.00</b>	<b>800.00</b>	<b>28,180.71</b>	<b>6,319.29</b>	<b>82%</b>	
<b>Expenses Totals:</b>	<b>34,500</b>	<b>0.00</b>	<b>800.00</b>	<b>800.00</b>	<b>28,180.71</b>	<b>6,319.29</b>	<b>82%</b>	

## Budget vs Actual

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400 EVENTS AND ACTIVITIES	Revenues Over/(Under) Expenses:	(800.00)	(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	
<b>Revenues</b>								
500-016099-0001 WATER SALES	612,000	0.00	56,651.18	56,651.18	585,270.65	(26,729.35)	96%	
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	150.00	150.00	600.00	500.00	600%	
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	3,565.74	3,565.74	26,926.79	(5,136.21)	84%	
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)		
<b>Revenues Totals:</b>	<b>938,456</b>	<b>0.00</b>	<b>60,366.92</b>	<b>60,366.92</b>	<b>666,348.18</b>	<b>(272,108.18)</b>	<b>71%</b>	

## Budget vs Actual

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500 WATER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
<b>Expenses</b>								
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	13,725.48	13,725.48	133,659.66	(18,956.79)	117%	
500-500100-1200 SALARIES/WAGES PART TIME	0	0.00	844.90	844.90	5,267.80	(5,267.80)		
500-500100-1201 SALARIES/WAGES-OVERTIME	1,000	0.00	0.00	0.00	2,110.39	(1,110.39)	211%	
500-500100-2100 FICA	4,729	0.00	568.72	568.72	3,288.30	1,440.78	70%	
500-500100-2210 VRS	8,554	0.00	1,059.50	1,059.50	10,065.18	(1,510.72)	118%	
500-500100-2220 457 PLAN	(1,727)	0.00	86.98	86.98	591.24	(2,318.07)	-34%	
500-500100-2300 HEALTH PLAN	14,270	0.00	1,966.58	1,966.58	13,475.11	794.89	94%	
500-500100-2400 GROUP LIFE	801	0.00	88.40	88.40	839.80	(38.93)	105%	
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	0.00	0.00	165,000.00		
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	150,039.53	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%	

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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	0.00	400.00	2,727.00	13%		
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	8.98	8.98	38.96	2,961.04	1%		
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	767.05	1,232.95	38%		
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	1,903.56	1,903.56	149,839.94	35,074.06	81%		
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	581.30	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	170,873.93	170,873.93	659,167.45	279,288.91	70%		
Expenses Totals:	938,456	0.00	170,873.93	170,873.93	659,167.45	279,288.91	70%		

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500 WATER	Revenues Over/(Under) Expenses:	(110,507.01)	(110,507.01)	7,180.73
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520 SEWER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
<b>Revenues</b>								
520-016099-0002 SEWER SALES	676,125	0.00	60,351.04	60,351.04	527,806.15	(148,318.85)	78%	
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	2,678.83	2,678.83	19,341.13	(12,720.87)	60%	
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)		
<b>Revenues Totals:</b>	1,044,842	0.00	63,029.87	63,029.87	547,908.44	(496,933.40)	52%	

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520 SEWER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
<b>Expenses</b>								
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	31,179.77	31,179.77	291,627.63	48,331.37	86%	
520-500100-1200 SALARIES/WAGES PART TIME	0	0.00	844.73	844.73	5,267.63	(5,267.63)		
520-500100-1201 OVERTIME	1,000	0.00	387.14	387.14	2,739.39	(1,739.39)	274%	
520-500100-2100 FICA	4,729	0.00	598.33	598.33	3,428.40	1,300.68	72%	
520-500100-2210 VRS	8,554	0.00	1,059.50	1,059.50	10,065.18	(1,510.72)	118%	
520-500100-2220 457 PLAN	(1,727)	0.00	86.98	86.98	591.24	(2,318.07)	-34%	
520-500100-2300 HEALTH INSURANCE	14,270	0.00	1,966.58	1,966.58	13,475.11	794.89	94%	
520-500100-2400 GROUP LIFE	801	0.00	88.40	88.40	839.80	(38.93)	105%	
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	674.74	674.74	18,683.77	11,316.23	62%	
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	0.00	0.00	5,241.84		
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%	

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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	148.84	148.84	3,300.77	11,699.23	22%	
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	0.00	0.00	12,789.33	2,210.67	85%	
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	8,002.52	8,002.52	85,488.37	64,511.63	57%	
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	17,938.00	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	62,975.53	62,975.53	1,892,263.94	(847,422.10)	181%	
<b>Expenses Totals:</b>	<b>1,044,842</b>	<b>0.00</b>	<b>62,975.53</b>	<b>62,975.53</b>	<b>1,892,263.94</b>	<b>(847,422.10)</b>	<b>181%</b>	

# Budget vs Actual

TOWN OF BOWLING GREEN

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Period Ending 4/30/2026

520 SEWER	Revenues Over/(Under) Expenses:	54.34	54.34	(1,344,355.50)
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