

Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 12/31/2025

100 GENERAL FUND						
Description	Budget	MTD	QTD	YTD	Variance	Percent
Revenues						
100-011010-0001 REAL CURRENT YEAR TAXES	250,000	142,540.58	197,463.37	204,047.87	(45,952.13)	82%
100-011010-0002 REAL DELINQUENT TAXES	1,500	0.00	287.87	287.87	(1,212.13)	19%
100-011011-0001 RT 301 CURRENT YEAR TAXES	31,000	41,241.15	59,495.75	59,495.75	28,495.75	192%
100-011020-0001 RE PUBLIC SERVICE CURRENT YEAR TAXES	3,000	2,032.83	2,234.25	2,234.25	(765.75)	74%
100-011030-0001 PERSONAL CURRENT YEAR TAXES	55,000	7,037.54	7,037.54	7,252.91	(47,747.09)	13%
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	28.41	28.41	28.41	(1,971.59)	1%
100-011060-0002 REAL INTEREST	1,600	42.98	42.98	42.98	(1,557.02)	3%
100-012010-0001 SALES TAX	52,050	0.00	0.00	11,242.99	(40,807.01)	22%
100-012020-0001 CONSUMER UTILITY TAX	39,500	5,529.38	8,546.18	17,512.74	(21,987.26)	44%
100-012030-0001 BUSINESS LICENSE	95,000	413.65	1,463.65	3,720.28	(91,279.72)	4%
100-012050-0005 VEHICLE REGISTRATION / LICENCE FEES	15,000	3,284.40	3,302.40	3,490.40	(11,509.60)	23%
100-012060-0001 BANK STOCK TAX	428,400	0.00	0.00	0.00	(428,400.00)	
100-012070-0001 CIGARETTE TAX	35,000	3,031.36	10,736.38	21,785.54	(13,214.46)	62%
100-012080-0001 MEALS TAX	375,000	36,634.83	107,893.28	222,556.68	(152,443.32)	59%
100-012100-0001 TRANSIENT OCCUPANCY TAX	3,000	478.83	1,346.14	2,859.06	(140.94)	95%
100-013030-0001 ZONING PERMITS/FEES	3,175	225.00	900.00	1,504.45	(1,670.55)	47%
100-013030-0002 HOME OCCUPATION PERMITS	100	0.00	0.00	0.00	(100.00)	
100-014010-0001 POLICE/COURT FINES	20,000	496.73	5,311.63	8,018.57	(11,981.43)	40%
100-014010-0002 RETURNED CHECK FEE	100	0.00	175.00	175.00	75.00	175%
100-014010-0003 E SUMMONS FEES	1,300	0.00	0.00	0.00	(1,300.00)	

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100 GENERAL FUND						
Description	Budget	MTD	QTD	YTD	Variance	Percent
RESTRICTED USE						
100-015010-0001 INTEREST EARNED	25,000	0.00	0.00	0.00	(25,000.00)	
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	4,185.00	11,802.00	14,152.00	(3,848.00)	79%
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	0.00	0.00	3,392.82	(46,607.18)	7%
100-016099-0003 TRASH REVENUE	110,000	8,692.80	20,474.30	40,187.08	(69,812.92)	37%
100-016099-0006 PENALTY FEES	0	0.00	3.30	3.30	3.30	
100-018900-0060 SALE OF SURPLUS EQUIP/FURN	0	0.00	3,000.00	3,000.00	3,000.00	
100-018900-0800 REIMBURSEMENT/RESTITUTION	0	576.35	576.35	576.35	576.35	
100-018950-0001 UNRECONCILED REVENUE	0	0.00	2,104.80	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	0.00	7,629.00	15,258.00	(742.00)	95%
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	2,183.48	6,516.18	13,023.63	(15,876.37)	45%
100-040407-0001 LITTER GRANT	1,596	1,658.56	1,658.56	1,658.56	62.56	104%
100-040407-0100 GF GRANT PROCEEDS	0	0.00	0.00	4,000.00	4,000.00	
100-040412-0001 VIRGINIA FIRE PROGRAMS	15,000	0.00	0.00	0.00	(15,000.00)	
Revenues Totals:	1,714,129	260,313.86	460,029.32	699,951.06	(1,014,177.94)	41%

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100 GENERAL FUND						
Description	Budget	MTD	QTD	YTD	Variance	Percent
Expenses						
100-012110-1101 SALARIES	91,928	11,086.45	33,217.93	68,423.15	23,504.85	74%
100-012110-1150 PT Salaries and Wages	27,687	(4,808.82)	3,642.46	17,090.29	10,596.71	62%
100-012110-2100 FICA	9,151	848.13	2,522.10	5,196.22	3,954.78	57%
100-012110-2210 VRS	12,879	1,686.08	5,058.24	9,273.44	3,605.56	72%
100-012110-2220 457 PLAN	0	199.18	597.54	1,095.49	(1,095.49)	
100-012110-2400 GROUP LIFE	1,232	138.26	414.78	760.43	471.57	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	0.00	4,500.00	
100-012110-3050 MAYOR EXPENSES	1,500	0.00	0.00	0.00	1,500.00	
100-012110-3100 CONTINGENCY	35,000	0.00	0.00	0.00	35,000.00	
100-012110-3140 CONTRACTED SERVICES/SHREDDING	600	0.00	0.00	0.00	600.00	
100-012110-3150 PROFESSIONAL SERVICES - LEGAL	55,000	2,145.77	19,769.56	41,593.50	13,406.50	76%
100-012110-3152 WEB BASED SERVICES	15,000	0.00	(1,934.45)	12,698.55	2,301.45	85%
100-012110-3600 ADVERTISING	3,000	(634.96)	430.69	761.89	2,238.11	25%
100-012110-5250 TELECOMMUNICATIONS	3,000	0.00	286.66	1,444.67	1,555.33	48%
100-012110-5300 TOWN INSURANCE-GENERAL FUND	30,000	0.00	(2,042.88)	18,422.88	11,577.12	61%
100-012110-5545 CONFERENCE EXPENSES/TRAINING EXPENSE	6,000	0.00	407.40	407.40	5,592.60	7%
100-012110-5810 MEMBERSHIP DUES	1,500	719.27	719.27	1,620.27	(120.27)	108%
100-012110-5840 MISCELLANEOUS	3,000	0.00	450.00	471.05	2,528.95	16%
100-012110-6001 OFFICE/MEETING SUPPLIES & PRINTING	3,500	0.00	1,773.91	2,779.70	720.30	79%
100-012110-6023 PUBLIC RELATIONS	1,500	0.00	711.55	711.55	788.45	47%
100-012110-6024 INFORMATION &	25,000	0.00	2,507.65	24,136.34	863.66	97%

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100 GENERAL FUND								
Description		Budget	MTD	QTD	YTD	Variance	Percent	
TECHNOLOGY SECURITY UPGRADES								
COUNCIL AND TOWN ADMINISTRATION Totals:		331,357	11,379.36	68,532.41	206,886.82	124,470.18	62%	

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100 GENERAL FUND						
Description	Budget	MTD	QTD	YTD	Variance	Percent
100-012410-1101 SALARIES/WAGES	147,409	10,085.92	30,257.76	60,514.60	86,894.40	41%
100-012410-1200 PT SALARY AND WAGES	32,372	3,313.46	7,832.49	11,464.20	20,907.80	35%
100-012410-2100 FICA	13,753	1,014.80	2,883.13	5,447.68	8,305.32	40%
100-012410-2210 VRS	20,652	1,576.06	4,728.18	8,668.33	11,983.67	42%
100-012410-2300 HEALTH PLAN	26,257	1,453.24	4,359.72	7,992.82	18,264.18	30%
100-012410-2400 GROUP LIFE	1,975	129.24	387.72	710.82	1,264.18	36%
100-012410-2500 HYBRID DISBILITY INSURANCE	870	0.00	0.00	0.00	870.00	
100-012410-3120 AUDIT	71,700	52,513.25	60,032.37	89,532.37	(17,832.37)	125%
100-012410-3130 CREDIT CARD AND BANK FEES	5,000	475.64	1,542.51	2,988.21	2,011.79	60%
100-012410-3150 PROFESSIONAL SERVICES - CPA	75,000	0.00	18,319.49	60,569.21	14,430.79	81%
100-012410-3310 OFFICE EQUIPMENT	1,500	0.00	0.00	369.66	1,130.34	25%
100-012410-3320 COMPUTER LICENSES/SUPPORT	75,000	10,674.62	10,674.62	28,170.52	46,829.48	38%
100-012410-3600 LATE FEES & PENALTIES	0	564.94	3,474.87	6,516.84	(6,516.84)	
100-012410-5210 POSTAGE	2,500	10.48	172.48	172.48	2,327.52	7%
100-012410-5230 TELECOMMUNICATIONS	1,500	0.00	0.00	427.89	1,072.11	29%
100-012410-5540 EDUCATION/TRAINING	2,000	0.00	938.18	969.68	1,030.32	48%
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	0.00	3,000.00	
100-012410-6001 OFFICE SUPPLIES & PRINTING	6,000	542.25	859.20	1,537.02	4,462.98	26%
TREASURER Totals:	487,188	82,353.90	146,462.72	286,302.33	200,885.67	59%

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Description	Budget	MTD	QTD	YTD	Variance	Percent
100-031100-1101 SALARIES/WAGES	115,489	8,870.32	26,610.96	58,424.51	57,064.49	51%
100-031100-1150 PART-TIME SALARY AND WAGES	6,120	300.00	1,268.83	2,138.83	3,981.17	35%
100-031100-2100 FICA	9,303	698.16	2,122.69	4,614.56	4,688.44	50%
100-031100-2210 VRS	16,180	1,286.72	3,860.16	7,076.96	9,103.04	44%
100-031100-2300 HEALTH PLAN	10,341	93.64	280.92	515.02	9,825.98	5%
100-031100-2400 GROUP LIFE	1,548	113.40	340.20	623.70	924.30	40%
100-031100-2500 HYBRID DISABILITY INSURANCE	275	0.00	0.00	0.00	275.00	
100-031100-2720 BUILDING REPAIRS/MAINTENANCE	2,000	50.00	50.00	50.00	1,950.00	3%
100-031100-3310 VEHICLE MAINTENANCE	10,000	104.41	660.31	660.31	9,339.69	7%
100-031100-3312 EQUIPMENT REPAIR	200	0.00	42.00	42.00	158.00	21%
100-031100-3320 PROFESSIONAL SERVICES	2,350	0.00	336.00	336.00	2,014.00	14%
100-031100-5110 ELECTRICITY	10,500	0.00	186.59	1,305.35	9,194.65	12%
100-031100-5230 TELECOMMUNICATIONS	1,000	0.00	85.57	234.31	765.69	23%
100-031100-5540 EDUCATION/TRAINING	1,500	0.00	750.00	750.00	750.00	50%
100-031100-5810 MEMBERSHIP DUES/SUBSCRIPTIONS	2,500	0.00	0.00	1,827.74	672.26	73%
100-031100-6001 OFFICE SUPPLIES & PRINTING	3,000	0.00	0.00	39.91	2,960.09	1%
100-031100-6008 VEHICLE FUEL/OIL	3,000	0.00	396.00	1,479.97	1,520.03	49%
100-031100-6010 EQUIPMENT/SUPPLIES	5,000	0.00	0.00	14,197.04	(9,197.04)	284%
100-031100-6011 UNIFORMS	2,000	0.00	233.00	905.00	1,095.00	45%
POLICE DEPARTMENT Totals:	202,306	11,516.65	37,223.23	95,221.21	107,084.79	47%

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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	94,656	15,717.49	31,994.65	57,788.94	36,867.06	61%
100-043100-1201 SALARIES/WAGES-OVERTIME	1,020	(838.82)	96.79	729.48	290.52	72%
100-043100-2100 FICA	7,319	642.55	1,918.97	3,890.21	3,428.79	53%
100-043100-2210 VRS	13,261	1,239.52	3,718.56	6,817.36	6,443.64	51%
100-043100-2220 457 PLAN	0	76.30	228.90	419.65	(419.65)	
100-043100-2300 HEALTH PLAN	22,322	2,175.32	6,525.96	11,964.26	10,357.74	54%
100-043100-2400 GROUP LIFE	1,268	103.22	309.66	567.71	700.29	45%
100-043100-2500 HYBRID DISABILITY INSURANCE	235	0.00	0.00	0.00	235.00	
100-043100-3311 VEHICLE MAINT	10,000	0.00	316.38	895.21	9,104.79	9%
100-043100-5110 ELECTRICITY/STREETLIGHTS	39,000	3,343.11	3,890.40	7,756.20	31,243.80	20%
100-043100-5230 TELECOMMUNICATIONS	3,000	0.00	98.83	664.76	2,335.24	22%
100-043100-5300 INSURANCE	7,500	0.00	(510.72)	4,605.72	2,894.28	61%
100-043100-5540 EDUCATION/ TRAINING	500	0.00	0.00	0.00	500.00	
100-043100-6001 OFFICE SUPPLIES & PRINTING	500	0.00	174.44	337.09	162.91	67%
100-043100-6006 HAND TOOLS	500	0.00	0.00	188.91	311.09	38%
100-043100-6007 REPAIR/ MAINT TOWN BUILDINGS	12,000	1,600.00	5,448.20	13,550.19	(1,550.19)	113%
100-043100-6008 VEHICLE FUEL/ OIL	3,000	0.00	609.71	2,409.33	590.67	80%
100-043100-6009 EQUIPMENT/ SUPPLIES	11,000	738.34	5,499.47	12,725.88	(1,725.88)	116%
100-043100-6011 UNIFORMS/ SAFETY EQUIP	1,500	158.03	776.04	776.04	723.96	52%
100-043100-7110 PARKING LOT/STREET/SIDEWALK MAINT	6,000	510.00	710.00	1,310.00	4,690.00	22%
100-043100-7120 PARK MAINTENANCE/GATEWAY BEAUTIFICATION	7,500	200.00	2,873.39	7,173.39	326.61	96%
100-043100-7130 REFUSE COLLECTION	100,222	0.00	7,465.95	30,369.43	69,852.57	30%

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Description	Budget	MTD	QTD	YTD	Variance	Percent	
100-043100-7140 LITTER GRANT	1,200	0.00	0.00	0.00	1,200.00		
100-043100-7200 TOWN HALL EXPENSES	36,000	402.51	522.01	26,786.30	9,213.70	74%	
100-043100-7201 Grant Matching Funds	25,000	0.00	0.00	0.00	25,000.00		
PUBLIC WORKS Totals:	404,503	26,067.57	72,667.59	191,726.06	212,776.94	47%	

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100 GENERAL FUND						
Description	Budget	MTD	QTD	YTD	Variance	Percent
100-072000-5800 REFUNDS OF ACTIVITY FEES	0	300.00	1,900.00	2,900.00	(2,900.00)	
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	300.00	1,900.00	2,900.00	266,375.00	1%

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Expenses Totals:	1,714,129	131,617.48	326,785.95	798,036.42	916,092.58	47%
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100 GENERAL FUND	Revenues Over/(Under) Expenses:	128,696.38	133,243.37	(98,085.36)
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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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300 CAPITAL PROJECTS	Revenues Over/(Under) Expenses:	0.00	0.00	0.00
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310 INTERGOV SERVICE AGREEMENT							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
Revenues							
310-016010-0002 INTERGOV SERVICE AGREEMENT	0	0.00	0.00	33,928.20	33,928.20		
Revenues Totals:	0	0.00	0.00	33,928.20	33,928.20		

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310 INTERGOV SERVICE AGREEMENT							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
Expenses							
310-016010-0001 INTERGOV SERVICE AGREEMENT	0	0.00	0.00	33,928.20	(33,928.20)		
INTERGOV SERVICE Totals: AGREEMENT	0	0.00	0.00	33,928.20	(33,928.20)		

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Expenses Totals:	0	0.00	0.00	33,928.20	(33,928.20)
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310 INTERGOV SERVICE AGREEMENT	Revenues Over/(Under) Expenses:	0.00	0.00	0.00
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400 EVENTS AND ACTIVITIES							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
Revenues							
400-016050-0005 HARVEST FESTIVAL - MEALS TAX	0	0.00	2,135.33	2,135.33	2,135.33		
400-016050-0020 HARVEST FESTIVAL - DONATIONS/SPONSORS	0	0.00	500.00	7,450.00	7,450.00		
400-016050-0051 HARVEST FESTIVAL - CAR SHOW	0	0.00	2,325.00	2,325.00	2,325.00		
400-019050-0100 HARVEST FESTIVAL	19,000	0.00	890.00	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	5,850.33	24,880.33	(9,619.67)	72%	

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400 EVENTS AND ACTIVITIES						
Description	Budget	MTD	QTD	YTD	Variance	Percent
Expenses						
400-071100-3101 NNO - ENTERTAINMENT	0	0.00	(1,650.00)	435.00	(435.00)	
400-071200-1210 HARVEST FESTIVAL	27,500	600.00	16,423.15	22,175.74	5,324.26	81%
400-071200-1230 MUSIC ON THE GREEN	4,000	0.00	600.00	1,400.00	2,600.00	35%
400-071200-1250 PARADE/HOLIDAY	1,500	1,855.00	1,955.00	1,955.00	(455.00)	130%
EVENTS						
400-071200-1310 TOWN HALL ACTIVITIES	1,500	0.00	0.00	0.00	1,500.00	
Totals:	34,500	2,455.00	17,328.15	25,965.74	8,534.26	75%

Budget vs Actual

TOWN OF BOWLING GREEN
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Expenses Totals:	34,500	2,455.00	17,328.15	25,965.74	8,534.26	75%
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Budget vs Actual

Period Ending 12/31/2025

400 EVENTS AND ACTIVITIES	Revenues Over/(Under) Expenses:	(2,455.00)	(11,477.82)	(1,085.41)
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Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 12/31/2025

500 WATER							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
Revenues							
500-016099-0001 WATER SALES	612,000	59,966.21	156,318.74	346,794.16	(265,205.84)	57%	
500-016099-0003 ACCOUNT SETUP FEES	1,000	0.00	0.00	30.00	(970.00)	3%	
500-016099-0004 WATER RECONNECT FEES	100	75.00	198.20	198.20	98.20	198%	
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	50.74	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	0.00	0.00	0.00	(100.00)		
500-016099-0016 CAPITAL PROJECTS INFRASTRUCTURE FEE	32,063	2,850.10	6,592.88	13,449.81	(18,613.19)	42%	
500-016099-0040 GRANT PROCEEDS	0	0.00	0.00	45,000.00	45,000.00		
Revenues Totals:	667,263	62,891.31	163,160.56	407,092.91	(260,170.09)	61%	

Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 12/31/2025

500 WATER							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
Expenses							
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	116,096	9,495.56	28,495.77	61,534.53	54,561.47	53%	
500-500100-1201 SALARIES/WAGES-OVERTIME	1,000	729.47	729.47	729.47	270.53	73%	
500-500100-2100 FICA	5,133	264.34	793.02	1,494.06	3,638.94	29%	
500-500100-2210 VRS	9,260	520.08	1,560.24	2,860.44	6,399.56	31%	
500-500100-2220 457 PLAN	0	28.46	85.38	156.53	(156.53)		
500-500100-2300 HEALTH PLAN	14,270	579.84	1,739.52	3,189.12	11,080.88	22%	
500-500100-2400 GROUP LIFE	886	44.18	132.54	242.99	643.01	27%	
500-500100-2500 HYBRID DISABILITY	101	0.00	0.00	0.00	101.00		
500-500100-3139 CONTINGENCY (3100)	77,627	0.00	29,519.00	29,519.00	48,108.00	38%	
500-500100-3140 ENGINEERING/PROF. SERVICES	15,000	0.00	0.00	0.00	15,000.00		
500-500100-3311 VEHICLE MAINT	1,350	0.00	0.00	0.00	1,350.00		
500-500100-3320 COMPUTER LICENSES/SUPPORT	8,500	0.00	0.00	0.00	8,500.00		
500-500100-5110 ELECTRICITY	23,500	10,574.04	14,844.09	19,594.07	3,905.93	83%	
500-500100-5210 MAILING COSTS	5,500	(8,046.18)	3,826.97	5,945.91	(445.91)	108%	
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	(693.12)	6,250.62	3,749.38	63%	
500-500100-5540 Education/Training/License/Permits	1,500	0.00	0.00	0.00	1,500.00		
500-500100-5810 FEES AND DUES	3,127	0.00	0.00	400.00	2,727.00	13%	
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	2,000	0.00	0.00	0.00	2,000.00		

Budget vs Actual

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500 WATER							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
SUPPLIES/EQUIPMENT							
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	21,335.00	21,335.00	45,216.00	139,698.00	24%	
500-500100-6008 VEHICLE FUEL/OIL	10,000	0.00	0.00	149.93	9,850.07	1%	
500-500100-6009 EQUIPMENT/SUPPLIES	2,000	0.00	0.00	0.00	2,000.00		
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	533.00	533.00	1,114.30	3,885.70	22%	
500-500100-6022 WATER TESTING	8,000	120.00	120.00	300.00	7,700.00	4%	
500-500100-6050 METER/FIRE HYDRANTS	2,500	0.00	0.00	0.00	2,500.00		
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	2,685.44	8,374.53	17,063.88	36,922.12	32%	
Totals:	667,263	38,863.23	111,395.41	198,493.85	468,769.15	30%	

Budget vs Actual

Period Ending 12/31/2025

Expenses Totals:	667,263	38,863.23	111,395.41	198,493.85	468,769.15	30%
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Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 12/31/2025

500 WATER	Revenues Over/(Under) Expenses:	24,028.08	51,765.15	208,599.06
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Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 12/31/2025

520 SEWER							
Description	Budget	MTD	QTD	YTD	Variance	Percent	
Revenues							
520-016099-0002 SEWER SALES	676,125	72,972.67	143,590.25	283,678.85	(392,446.15)	42%	
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	2,153.94	4,767.88	9,558.33	(22,503.67)	30%	
520-016099-0060 PENALTY FEES	0	0.00	11.16	11.16	11.16		
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:	1,040,100	75,126.61	148,369.29	293,998.34	(746,101.66)	28%	

Budget vs Actual

TOWN OF BOWLING GREEN
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520 SEWER						
Description	Budget	MTD	QTD	YTD	Variance	Percent
Expenses						
520-500100-1101 SALARIES	345,239	30,662.21	85,380.71	166,225.94	179,013.06	48%
520-500100-1201 OVERTIME	1,000	729.47	729.47	729.47	270.53	73%
520-500100-2100 FICA	5,133	264.34	793.02	1,586.04	3,546.96	31%
520-500100-2210 VRS	9,260	520.08	1,560.24	2,860.44	6,399.56	31%
520-500100-2220 457 PLAN	0	28.46	85.38	156.53	(156.53)	
520-500100-2300 HEALTH INSURANCE	14,270	579.84	1,739.52	3,189.12	11,080.88	22%
520-500100-2400 GROUP LIFE	886	44.18	132.54	242.99	643.01	27%
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	641.01	5,849.63	16,663.18	13,336.82	56%
520-500100-3180 SLUDGE REMOVAL	145,500	25,085.00	65,728.00	123,508.00	21,992.00	85%
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	
520-500100-5110 ELECTRICITY	45,000	76.42	247.18	7,671.44	37,328.56	17%
520-500100-5120 PROPANE	2,500	0.00	0.00	0.00	2,500.00	
520-500100-5210 MAILING COSTS	500	0.00	0.00	0.00	500.00	
520-500100-5230 TELECOMMUNICATIONS	1,500	0.00	0.00	0.00	1,500.00	
520-500100-5300 INSURANCE	6,000	0.00	(401.28)	3,618.78	2,381.22	60%
520-500100-5540 Education/Training/License	2,500	0.00	0.00	0.00	2,500.00	
520-500100-5613 VPDES FEES/DEQ	4,500	0.00	0.00	960.72	3,539.28	21%
520-500100-5840 SEWER OPS MISCELLANEOUS	15,000	266.98	800.94	1,601.88	13,398.12	11%
520-500100-5899 MISS UTILITY COST	500	0.00	45.60	127.20	372.80	25%
520-500100-6001 OFFICE SUPPLIES	800	0.00	0.00	0.00	800.00	
520-500100-6004 LAB SUPPLIES/CHEMICALS	15,000	0.00	0.00	0.00	15,000.00	
520-500100-6005 Janitorial Supplies	1,000	0.00	0.00	0.00	1,000.00	

Budget vs Actual

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520 SEWER

Description	Budget	MTD	QTD	YTD	Variance	Percent
520-500100-6006 SMALL TOOLS	1,000	0.00	0.00	0.00	1,000.00	
520-500100-6007 REPAIR / MAINTENANCE	150,000	5,562.06	27,878.13	27,878.13	122,121.87	19%
520-500100-6008 VEHICLE FUEL/OIL	1,500	0.00	0.00	0.00	1,500.00	
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	20,623.45	62,188.55	124,691.91	36,578.09	77%
520-500300-3334 MAINTENANCE-MAINS	0	0.00	0.00	962,062.50	(962,062.50)	
Totals:	1,040,100	85,083.50	252,757.63	1,443,774.27	(403,674.27)	139%

Budget vs Actual

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Expenses Totals:	1,040,100	85,083.50	252,757.63	1,443,774.27	(403,674.27)	139%
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Budget vs Actual

Period Ending 12/31/2025

520 SEWER	Revenues Over/(Under) Expenses:	(9,956.89)	(104,388.34)	(1,149,775.93)
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