

Budget vs Actual

TOWN OF BOWLING GREEN

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Period Ending 9/25/2025

100 GENERAL FUND							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
100-011010-0001 CURRENT YEAR TAXES	250,000	0.00	0.00	0.00	0.00	(250,000.00)	
100-011010-0002 DELINQUENT TAXES	1,500	0.00	0.00	0.00	0.00	(1,500.00)	
100-011011-0001 CURRENT YEAR TAXES	31,000	0.00	0.00	0.00	0.00	(31,000.00)	
100-011020-0001 CURRENT YEAR	3,000	0.00	0.00	0.00	0.00	(3,000.00)	
100-011030-0001 CURRENT YEAR TAXES	55,000	0.00	0.00	0.00	0.00	(55,000.00)	
100-011030-0002 DELINQUENT TAXES	1,500	0.00	278.30	278.30	278.30	(1,221.70)	19%
100-011060-0001 PENALTY	2,000	0.00	0.00	0.00	0.00	(2,000.00)	
100-011060-0002 INTEREST	1,600	0.00	0.00	0.00	0.00	(1,600.00)	
100-012010-0001 SALES TAX	52,050	0.00	0.00	11,242.99	11,242.99	(40,807.01)	22%
100-012020-0001 CONSUMER UTILITY TAX	39,500	0.00	2,966.53	8,966.56	8,966.56	(30,533.44)	23%
100-012030-0001 BUSINESS LICENSE	95,000	0.00	120.47	2,144.13	2,144.13	(92,855.87)	2%
100-012050-0005 VEHICLE REGISTRATION / LICENCE FEES	15,000	0.00	0.00	18.00	18.00	(14,982.00)	0%
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	7,708.71	7,708.71	(27,291.29)	22%
100-012080-0001 MEALS TAX	375,000	0.00	42,158.60	114,663.40	114,663.40	(260,336.60)	31%
100-012100-0001 TRANSIENT OCCUPANCY TAX	3,000	0.00	700.83	1,512.92	1,512.92	(1,487.08)	50%
100-013030-0001 ZONING PERMITS/FEES	3,175	0.00	75.00	604.45	604.45	(2,570.55)	19%
100-013030-0002 HOME OCCUPATION PERMITS	100	0.00	0.00	0.00	0.00	(100.00)	
100-014010-0001 POLICE/COURT FINES	20,000	0.00	1,402.78	2,706.94	2,706.94	(17,293.06)	14%
100-014010-0002 RETURNED CHECK FEE	100	0.00	0.00	0.00	0.00	(100.00)	
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	0.00	(25,000.00)	
100-015020-0001 CABLE PROPERTY RENTAL	14,000	0.00	0.00	14,000.00	14,000.00	0.00	100%
100-015020-0002 TOWN HALL RENTALS	18,000	0.00	600.00	2,350.00	2,350.00	(15,650.00)	13%

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100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
100-015020-0005 TOWN HALL ACTIVITY FEES	500	0.00	0.00	150.00	150.00	(350.00)	30%	
100-016010-0001 INTERGOV SERVICE AGREEMENT (FT. WALKER)	50,000	0.00	0.00	3,392.82	3,392.82	(46,607.18)	7%	
100-016099-0003 TRASH REVENUE	110,000	0.00	6,635.72	17,294.07	17,294.07	(92,705.93)	16%	
100-020108-0001 ROLLING STOCK TAX	0	0.00	0.00	2.97	2.97	2.97		
100-020109-0001 VA 599 POLICE FUNDING	16,000	0.00	0.00	7,629.00	7,629.00	(8,371.00)	48%	
100-020110-0001 PPTRA REIMBURSEMENT-STATE	21,908	0.00	0.00	21,907.50	21,907.50	(0.50)	100%	
100-020111-0001 COMMUNICATIONS TAX	28,900	0.00	2,284.80	6,507.45	6,507.45	(22,392.55)	23%	
100-040407-0001 LITTER GRANT	1,596	0.00	0.00	0.00	0.00	(1,596.00)		
100-040407-0100 GF GRANT PROCEEDS	0	0.00	0.00	4,000.00	4,000.00	4,000.00		
100-040412-0001 VIRGINIA FIRE PROGRAMS	15,000	0.00	0.00	0.00	0.00	(15,000.00)		
Revenues Totals:	1,714,129	0.00	57,223.03	227,080.21	227,080.21	(1,487,048.79)	13%	
Expenses								
100-012110-1101 SALARIES	91,928	0.00	5,407.87	29,515.35	29,515.35	62,412.65	32%	
100-012110-1150 PT Salaries and Wages	27,687	0.00	2,590.00	11,337.83	11,337.83	16,349.17	41%	
100-012110-2100 FICA	9,151	0.00	413.71	2,219.71	2,219.71	6,931.29	24%	
100-012110-2210 VRS	12,879	0.00	843.04	3,372.16	3,372.16	9,506.84	26%	
100-012110-2220 457 PLAN	0	0.00	99.59	398.36	398.36	(398.36)		
100-012110-2400 GROUP LIFE	1,232	0.00	69.13	276.52	276.52	955.48	22%	
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	0.00	4,500.00		
100-012110-3050 MAYOR EXPENSES	1,500	0.00	0.00	0.00	0.00	1,500.00		
100-012110-3100 CONTINGENCY	35,000	0.00	0.00	0.00	0.00	35,000.00		
100-012110-3140 CONTRACTED SERVICES/SHREDDING	600	0.00	0.00	0.00	0.00	600.00		

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100 GENERAL FUND							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
100-012110-3150 PROFESSIONAL SERVICES - LEGAL	55,000	0.00	8,250.00	21,823.94	21,823.94	33,176.06	40%
100-012110-3152 WEB BASED SERVICES	15,000	0.00	0.00	14,633.00	14,633.00	367.00	98%
100-012110-3600 ADVERTISING	3,000	0.00	0.00	331.20	331.20	2,668.80	11%
100-012110-5250 TELECOMMUNICATIONS	3,000	0.00	433.15	1,158.01	1,158.01	1,841.99	39%
100-012110-5300 TOWN INSURANCE-GENERAL FUND	30,000	0.00	10,232.88	10,232.88	10,232.88	19,767.12	34%
100-012110-5545 CONFERENCE EXPENSES/TRAINING EXPENSE	6,000	0.00	0.00	0.00	0.00	6,000.00	
100-012110-5810 MEMBERSHIP DUES	1,500	0.00	0.00	1,301.00	1,301.00	199.00	87%
100-012110-5840 MISCELLANEOUS	3,000	0.00	21.05	21.05	21.05	2,978.95	1%
100-012110-6001 OFFICE/MEETING SUPPLIES & PRINTING	3,500	0.00	729.77	1,005.79	1,005.79	2,494.21	29%
100-012110-6023 PUBLIC RELATIONS	1,500	0.00	0.00	0.00	0.00	1,500.00	
100-012110-6024 INFORMATION & TECHNOLOGY SECURITY UPGRADES	25,000	0.00	2,052.75	21,548.79	21,548.79	3,451.21	86%
COUNCIL AND TOWN Totals: ADMINISTRATION	331,357	0.00	31,142.94	119,175.59	119,175.59	212,181.41	36%
100-012410-1101 SALARIES/WAGES	147,409	0.00	5,054.96	25,274.80	25,274.80	122,134.20	17%
100-012410-1200 PT SALARY AND WAGES	32,372	0.00	739.50	2,992.51	2,992.51	29,379.49	9%
100-012410-2100 FICA	13,753	0.00	435.59	2,136.63	2,136.63	11,616.37	16%
100-012410-2210 VRS	20,652	0.00	788.03	3,152.12	3,152.12	17,499.88	15%
100-012410-2300 HEALTH PLAN	26,257	0.00	726.62	2,906.48	2,906.48	23,350.52	11%
100-012410-2400 GROUP LIFE	1,975	0.00	64.62	258.48	258.48	1,716.52	13%
100-012410-2500 HYBRID DISABILITY INSURANCE	870	0.00	0.00	0.00	0.00	870.00	
100-012410-3120 AUDIT	71,700	0.00	0.00	29,500.00	29,500.00	42,200.00	41%
100-012410-3130 CREDIT CARD AND BANK FEES	5,000	0.00	0.00	0.90	0.90	4,999.10	0%
100-012410-3150 PROFESSIONAL SERVICES - CPA	75,000	0.00	25,176.48	42,249.72	42,249.72	32,750.28	56%

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Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
100-012410-3310 OFFICE EQUIPMENT	1,500	0.00	0.00	369.66	369.66	1,130.34	25%	
100-012410-3320 COMPUTER LICENSES/SUPPORT	75,000	0.00	8,075.40	17,495.90	17,495.90	57,504.10	23%	
100-012410-3600 LATE FEES & PENALTIES	0	0.00	30.47	3,041.97	3,041.97	(3,041.97)		
100-012410-5210 POSTAGE	2,500	0.00	0.00	0.00	0.00	2,500.00		
100-012410-5230 TELECOMMUNICATIONS	1,500	0.00	66.45	427.89	427.89	1,072.11	29%	
100-012410-5540 EDUCATION/TRAINING	2,000	0.00	0.00	0.00	0.00	2,000.00		
100-012410-5810 MEMBERSHIP DUES	700	0.00	0.00	250.00	250.00	450.00	36%	
100-012410-5840 MISCELLANEOUS	3,000	0.00	(21.05)	0.00	0.00	3,000.00		
100-012410-6001 OFFICE SUPPLIES & PRINTING	6,000	0.00	296.19	677.82	677.82	5,322.18	11%	
TREASURER Totals:	487,188	0.00	41,433.26	130,734.88	130,734.88	356,453.12	27%	
100-031100-1101 SALARIES/WAGES	115,489	0.00	9,637.75	27,378.39	27,378.39	88,110.61	24%	
100-031100-1150 PART-TIME SALARY AND WAGES	6,120	0.00	150.00	675.00	675.00	5,445.00	11%	
100-031100-2100 FICA	9,303	0.00	747.08	2,139.35	2,139.35	7,163.65	23%	
100-031100-2210 VRS	16,180	0.00	643.36	2,573.44	2,573.44	13,606.56	16%	
100-031100-2300 HEALTH PLAN	10,341	0.00	46.82	187.28	187.28	10,153.72	2%	
100-031100-2400 GROUP LIFE	1,548	0.00	56.70	226.80	226.80	1,321.20	15%	
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	0.00	2,000.00		
100-031100-3310 VEHICLE MAINTENANCE	10,000	0.00	0.00	0.00	0.00	10,000.00		
100-031100-3312 EQUIPMENT REPAIR	200	0.00	0.00	0.00	0.00	200.00		
100-031100-3320 PROFESSIONAL SERVICES	2,350	0.00	0.00	0.00	0.00	2,350.00		
100-031100-5110 ELECTRICITY	10,500	0.00	144.94	1,118.76	1,118.76	9,381.24	11%	
100-031100-5230 TELECOMMUNICATIONS	1,000	0.00	42.80	148.74	148.74	851.26	15%	
100-031100-5540 EDUCATION/TRAINING	1,500	0.00	0.00	0.00	0.00	1,500.00		

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100 GENERAL FUND							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
100-031100-5810 MEMBERSHIP DUES/SUBSCRIPTIONS	2,500	0.00	1,809.90	1,827.74	1,827.74	672.26	73%
100-031100-6001 OFFICE SUPPLIES & PRINTING	3,000	0.00	39.91	39.91	39.91	2,960.09	1%
100-031100-6008 VEHICLE FUEL/OIL	3,000	0.00	92.62	998.90	998.90	2,001.10	33%
100-031100-6010 EQUIPMENT/SUPPLIES	5,000	0.00	4,557.46	4,569.04	4,569.04	430.96	91%
100-031100-6011 UNIFORMS	2,000	0.00	0.00	311.00	311.00	1,689.00	16%
POLICE DEPARTMENT Totals:	202,306	0.00	17,969.34	42,194.35	42,194.35	160,111.65	21%
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	15,000.00	15,000.00	0.00	100%
DONATIONS Totals:	15,000	0.00	0.00	15,000.00	15,000.00	0.00	100%
100-043100-1101 SALARIES	94,656	0.00	6,026.15	22,125.75	22,125.75	72,530.25	23%
100-043100-1201 SALARIES/WAGES-OVERTIME	1,020	0.00	138.69	543.29	543.29	476.71	53%
100-043100-2100 FICA	7,319	0.00	455.88	1,671.30	1,671.30	5,647.70	23%
100-043100-2210 VRS	13,261	0.00	619.76	2,479.04	2,479.04	10,781.96	19%
100-043100-2220 457 PLAN	0	0.00	38.15	152.60	152.60	(152.60)	
100-043100-2300 HEALTH PLAN	22,322	0.00	1,087.66	4,350.64	4,350.64	17,971.36	19%
100-043100-2400 GROUP LIFE	1,268	0.00	51.61	206.44	206.44	1,061.56	16%
100-043100-2500 HYBRID DISABILITY INSURANCE	235	0.00	0.00	0.00	0.00	235.00	
100-043100-3311 VEHICLE MAINT	10,000	0.00	0.00	578.83	578.83	9,421.17	6%
100-043100-5110 ELECTRICITY/STREETLIGHTS	39,000	0.00	2,022.95	3,865.80	3,865.80	35,134.20	10%
100-043100-5230 TELECOMMUNICATIONS	3,000	0.00	141.51	547.16	547.16	2,452.84	18%
100-043100-5250 CELL PHONES	0	0.00	18.77	18.77	18.77	(18.77)	
100-043100-5300 INSURANCE	7,500	0.00	2,558.22	2,558.22	2,558.22	4,941.78	34%
100-043100-5540 EDUCATION/ TRAINING	500	0.00	0.00	0.00	0.00	500.00	

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100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
100-043100-6001 OFFICE SUPPLIES & PRINTING	500	0.00	74.33	162.65	162.65	337.35	33%	
100-043100-6006 HAND TOOLS	500	0.00	0.00	188.91	188.91	311.09	38%	
100-043100-6007 REPAIR/ MAINT TOWN BUILDINGS	12,000	0.00	4,168.41	7,176.99	7,176.99	4,823.01	60%	
100-043100-6008 VEHICLE FUEL/ OIL	3,000	0.00	287.25	1,534.66	1,534.66	1,465.34	51%	
100-043100-6009 EQUIPMENT/ SUPPLIES	11,000	0.00	2,464.93	7,226.41	7,226.41	3,773.59	66%	
100-043100-6011 UNIFORMS/ SAFETY EQUIP	1,500	0.00	0.00	0.00	0.00	1,500.00		
100-043100-7110 PARKING LOT/STREET/SIDEWALK MAINT	6,000	0.00	0.00	400.00	400.00	5,600.00	7%	
100-043100-7120 PARK MAINTENANCE/GATEWAY BEAUTIFICATION	7,500	0.00	0.00	4,300.00	4,300.00	3,200.00	57%	
100-043100-7130 REFUSE COLLECTION	100,222	0.00	7,458.75	22,903.48	22,903.48	77,318.52	23%	
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	1,211.27	23,540.82	23,540.82	12,459.18	65%	
100-043100-7201 Grant Matching Funds	25,000	0.00	0.00	0.00	0.00	25,000.00		
PUBLIC WORKS Totals:	404,503	0.00	28,824.29	106,531.76	106,531.76	297,971.24	26%	
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	0.00	269,275.00		
Expenses Totals:	1,714,129	0.00	119,369.83	413,636.58	413,636.58	1,300,492.42	24%	
100 GENERAL FUND Revenues Over/(Under) Expenses:			(62,146.80)	(186,556.37)	(186,556.37)			

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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)		
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		
300 CAPITAL PROJECTS	Revenues Over/(Under) Expenses:		0.00	0.00	0.00			

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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	33,928.20	33,928.20	33,928.20		
Revenues Totals:	0	0.00	0.00	33,928.20	33,928.20	33,928.20		
Expenses								
310-016010-0001 INTERGOV SERVICE AGREEMENT	0	0.00	0.00	33,928.20	33,928.20	(33,928.20)		
INTERGOV SERVICE AGREEMENT Totals:	0	0.00	0.00	33,928.20	33,928.20	(33,928.20)		
Expenses Totals:	0	0.00	0.00	33,928.20	33,928.20	(33,928.20)		
310 INTERGOV SERVICE AGREEMENT	Revenues Over/(Under) Expenses:		0.00	0.00	0.00			

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400 EVENTS AND ACTIVITIES								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
400-016050-0020 HARVEST FESTIVAL DONATION	0	0.00	3,500.00	6,950.00	6,950.00	6,950.00		
400-019050-0100 HARVEST FESTIVAL	19,000	0.00	5,340.00	11,955.00	11,955.00	(7,045.00)	63%	
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	8,840.00	18,905.00	18,905.00	(15,595.00)	55%	
Expenses								
400-071100-3101 ENTERTAINMENT	0	0.00	0.00	2,085.00	2,085.00	(2,085.00)		
400-071100-5845 REFUNDS	0	0.00	0.00	1,000.00	1,000.00	(1,000.00)		
400-071200-1210 HARVEST FESTIVAL	27,500	0.00	500.00	5,752.59	5,752.59	21,747.41	21%	
400-071200-1230 MUSIC ON THE GREEN	4,000	0.00	0.00	800.00	800.00	3,200.00	20%	
400-071200-1250 PARADE/HOLIDAY EVENTS	1,500	0.00	0.00	0.00	0.00	1,500.00		
400-071200-1310 TOWN HALL ACTIVITIES	1,500	0.00	0.00	0.00	0.00	1,500.00		
Totals:	34,500	0.00	500.00	9,637.59	9,637.59	24,862.41	28%	
Expenses Totals:	34,500	0.00	500.00	9,637.59	9,637.59	24,862.41	28%	
400 EVENTS AND ACTIVITIES	Revenues Over/(Under) Expenses:		8,340.00	9,267.41	9,267.41			

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Period Ending 9/25/2025

500 WATER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
500-016099-0001 WATER SALES	612,000	0.00	59,786.43	171,130.04	171,130.04	(440,869.96)	28%	
500-016099-0003 ACCOUNT SETUP FEES	1,000	0.00	0.00	30.00	30.00	(970.00)	3%	
500-016099-0004 WATER RECONNECT FEES	100	0.00	0.00	0.00	0.00	(100.00)		
500-016099-0005 CONNECTIONS FEES-WATER	1,500	0.00	0.00	1,500.00	1,500.00	0.00	100%	
500-016099-0006 PENALTY FEES	2,500	0.00	0.00	0.00	0.00	(2,500.00)		
500-016099-0010 WATER AVAILABILITY FEES	18,000	0.00	0.00	0.00	0.00	(18,000.00)		
500-016099-0012 UTILITY INSPECTION FEES	0	0.00	0.00	70.00	70.00	70.00		
500-016099-0015 IRRIGATION SYSTEM APPLICATION FEES	100	0.00	0.00	0.00	0.00	(100.00)		
500-016099-0016 CAPITAL PROJECTS INFRASTRUCTURE FEE	32,063	0.00	2,449.53	5,987.17	5,987.17	(26,075.83)	19%	
Revenues Totals:	667,263	0.00	62,235.96	178,717.21	178,717.21	(488,545.79)	27%	
Expenses								
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	116,096	0.00	7,682.22	31,090.44	31,090.44	85,005.56	27%	
500-500100-1201 SALARIES/WAGES-OVERTIME	1,000	0.00	0.00	0.00	0.00	1,000.00		
500-500100-2100 FICA	5,133	0.00	132.17	568.87	568.87	4,564.13	11%	
500-500100-2210 VRS	9,260	0.00	260.04	1,040.16	1,040.16	8,219.84	11%	
500-500100-2220 457 PLAN	0	0.00	14.23	56.92	56.92	(56.92)		
500-500100-2300 HEALTH PLAN	14,270	0.00	289.92	1,159.68	1,159.68	13,110.32	8%	
500-500100-2400 GROUP LIFE	886	0.00	22.09	88.36	88.36	797.64	10%	
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	0.00	77,627.00		

Budget vs Actual

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500 WATER							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
500-500100-3140 ENGINEERING/PROF. SERVICES	15,000	0.00	0.00	0.00	0.00	15,000.00	
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	0.00	8,500.00	
500-500100-5110 ELECTRICITY	23,500	0.00	478.46	3,220.96	3,220.96	20,279.04	14%
500-500100-5210 MAILING COSTS	5,500	0.00	0.00	750.00	750.00	4,750.00	14%
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	3,471.87	3,471.87	3,471.87	6,528.13	35%
500-500100-5540 Education/Training/License/Permits	1,500	0.00	0.00	0.00	0.00	1,500.00	
500-500100-5810 FEES AND DUES	3,127	0.00	0.00	0.00	0.00	3,127.00	
500-500100-5820 LICENSES AND PERMITS	18,500	0.00	0.00	2,733.00	2,733.00	15,767.00	15%
500-500100-5840 MISCELLANEOUS	3,000	0.00	0.00	0.00	0.00	3,000.00	
500-500100-5899 Miss Utility Costs	500	0.00	0.00	0.00	0.00	500.00	
500-500100-6001 OFFICE SUPPLIES/EQUIPMENT	2,000	0.00	0.00	0.00	0.00	2,000.00	
500-500100-6005 Janitorial Supplies	1,500	0.00	0.00	0.00	0.00	1,500.00	
500-500100-6006 HAND TOOLS	1,000	0.00	0.00	0.00	0.00	1,000.00	
500-500100-6007 REPAIR / MAINTENANCE	184,914	0.00	1,370.00	23,881.00	23,881.00	161,033.00	13%
500-500100-6008 VEHICLE FUEL/OIL	10,000	0.00	0.00	149.93	149.93	9,850.07	1%
500-500100-6009 EQUIPMENT/SUPPLIES	2,000	0.00	0.00	0.00	0.00	2,000.00	
500-500100-6011 UNIFORMS/SAFETY EQUIP	1,300	0.00	0.00	0.00	0.00	1,300.00	
500-500100-6021 TESTING SUPPLIES/CHEMICALS	5,000	0.00	0.00	0.00	0.00	5,000.00	
500-500100-6022 WATER TESTING	8,000	0.00	0.00	180.00	180.00	7,820.00	2%
500-500100-6050 METER/FIRE HYDRANTS	2,500	0.00	0.00	0.00	0.00	2,500.00	
500-500100-6060 WELL HEAD	5,000	0.00	0.00	0.00	0.00	5,000.00	

Budget vs Actual

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500 WATER								
Description		Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
PROTECTION GRANT								
500-500100-8500 2018 Loan Interest Expense		53,986	0.00	2,936.96	8,689.35	8,689.35	45,296.65	16%
Totals:		667,263	0.00	16,657.96	77,080.54	77,080.54	590,182.46	12%
Expenses	Totals:	667,263	0.00	16,657.96	77,080.54	77,080.54	590,182.46	12%
500 WATER	Revenues Over/(Under) Expenses:			45,578.00	101,636.67	101,636.67		

Budget vs Actual

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520 SEWER							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
520-016099-0002 SEWER SALES	612,000	0.00	49,393.47	127,008.30	127,008.30	(484,991.70)	21%
520-016099-0007 CONNECTION FEES-SEWER	2,250	0.00	0.00	750.00	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	96,187	0.00	1,656.98	4,202.76	4,202.76	(91,984.24)	4%
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:	1,040,100	0.00	51,050.45	131,961.06	131,961.06	(908,138.94)	13%
Expenses							
520-500100-1101 SALARIES	345,239	0.00	25,545.91	78,896.91	78,896.91	266,342.09	23%
520-500100-1201 OVERTIME	1,000	0.00	0.00	0.00	0.00	1,000.00	
520-500100-2100 FICA	5,133	0.00	132.17	660.85	660.85	4,472.15	13%
520-500100-2210 VRS	9,260	0.00	260.04	1,040.16	1,040.16	8,219.84	11%
520-500100-2220 457 PLAN	0	0.00	14.23	56.92	56.92	(56.92)	
520-500100-2300 HEALTH INSURANCE	14,270	0.00	289.92	1,159.68	1,159.68	13,110.32	8%
520-500100-2400 GROUP LIFE	886	0.00	22.09	88.36	88.36	797.64	10%
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	
520-500100-3160 TESTING	30,000	0.00	3,138.64	10,813.55	10,813.55	19,186.45	36%
520-500100-3180 SLUDGE REMOVAL	145,500	0.00	15,360.00	52,660.00	52,660.00	92,840.00	36%
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	
520-500100-5110 ELECTRICITY	45,000	0.00	178.88	5,166.56	5,166.56	39,833.44	11%
520-500100-5120 PROPANE	2,500	0.00	0.00	0.00	0.00	2,500.00	
520-500100-5210 MAILING COSTS	500	0.00	0.00	0.00	0.00	500.00	

Budget vs Actual

TOWN OF BOWLING GREEN

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520 SEWER								
Description		Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
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	2,010.03	2,010.03	2,010.03	3,989.97	34%
520-500100-5540 Education/Training/License		2,500	0.00	0.00	0.00	0.00	2,500.00	
520-500100-5613 VPDES FEES/DEQ		4,500	0.00	0.00	960.72	960.72	3,539.28	21%
520-500100-5840 SEWER OPS MISCELLANEOUS		15,000	0.00	266.98	800.94	800.94	14,199.06	5%
520-500100-5899 MISS UTILITY COST		500	0.00	40.80	81.60	81.60	418.40	16%
520-500100-6001 OFFICE SUPPLIES		800	0.00	0.00	0.00	0.00	800.00	
520-500100-6004 LAB SUPPLIES/CHEMICALS		15,000	0.00	0.00	0.00	0.00	15,000.00	
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	0.00	0.00	0.00	150,000.00	
520-500100-6008 VEHICLE FUEL/OIL		1,500	0.00	0.00	0.00	0.00	1,500.00	
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	2,936.96	44,565.36	44,565.36	116,704.64	28%
520-500300-3334 MAINTENANCE-MAINS		0	0.00	0.00	962,062.50	962,062.50	(962,062.50)	
Totals:		1,040,100	0.00	50,196.65	1,161,024.14	1,161,024.14	(120,924.14)	112%
Expenses Totals:		1,040,100	0.00	50,196.65	1,161,024.14	1,161,024.14	(120,924.14)	112%
520 SEWER	Revenues Over/(Under) Expenses:			853.80	(1,029,063.08)	(1,029,063.08)		