

Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 11/24/2025

100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
100-011010-0001 REAL CURRENT YEAR TAXES	250,000	0.00	35,761.90	39,843.44	39,843.44	(210,156.56)	16%	
100-011010-0002 REAL DELINQUENT TAXES	1,500	0.00	0.00	287.87	287.87	(1,212.13)	19%	
100-011011-0001 RT 301 CURRENT YEAR TAXES	31,000	0.00	18,254.60	18,254.60	18,254.60	(12,745.40)	59%	
100-011020-0001 RE PUBLIC SERVICE CURRENT YEAR TAXES	3,000	0.00	193.62	193.62	193.62	(2,806.38)	6%	
100-011030-0001 PERSONAL CURRENT YEAR TAXES	55,000	0.00	0.00	0.00	0.00	(55,000.00)		
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	0.00	0.00	0.00	(2,000.00)		
100-011060-0002 REAL 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	0.00	11,242.99	(40,807.01)	22%	
100-012020-0001 CONSUMER UTILITY TAX	39,500	0.00	240.63	3,016.80	11,983.36	(27,516.64)	30%	
100-012030-0001 BUSINESS LICENSE	95,000	0.00	0.00	1,050.00	3,306.63	(91,693.37)	3%	
100-012050-0005 VEHICLE REGISTRATION / LICENCE FEES	15,000	0.00	0.00	18.00	36.00	(14,964.00)	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	3,530.38	14,579.54	(20,420.46)	42%	
100-012080-0001 MEALS TAX	375,000	0.00	34,629.40	70,142.65	184,806.05	(190,193.95)	49%	
100-012100-0001 TRANSIENT OCCUPANCY TAX	3,000	0.00	442.23	867.31	2,380.23	(619.77)	79%	
100-013030-0001 ZONING PERMITS/FEES	3,175	0.00	125.00	525.00	1,129.45	(2,045.55)	36%	
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	3,012.39	4,814.90	7,521.84	(12,478.16)	38%	
100-014010-0002 RETURNED CHECK FEE	100	0.00	150.00	175.00	175.00	75.00	175%	
100-014010-0003 E SUMMONS FEES	1,300	0.00	0.00	0.00	0.00	(1,300.00)		

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100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
RESTRICTED USE								
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	0.00	14,000.00	0.00	100%	
100-015020-0002 TOWN HALL RENTALS	18,000	0.00	2,725.00	7,042.00	9,392.00	(8,608.00)	52%	
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	3,392.82	(46,607.18)	7%	
100-016099-0003 TRASH REVENUE	110,000	0.00	1,629.56	11,186.00	30,601.03	(79,398.97)	28%	
100-016099-0006 PENALTY FEES	0	0.00	3.30	3.30	3.30	3.30		
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	7,629.00	7,629.00	15,258.00	(742.00)	95%	
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	2,127.01	4,332.70	10,840.15	(18,059.85)	38%	
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	0.00	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	106,923.64	172,912.57	405,566.69	(1,308,562.31)	24%	

Budget vs Actual

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Period Ending 11/24/2025

100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Expenses								
100-012110-1101 SALARIES	91,928	0.00	11,065.74	22,131.48	57,586.70	34,341.30	63%	
100-012110-1150 PT Salaries and Wages	27,687	0.00	4,467.75	6,341.28	19,789.11	7,897.89	71%	
100-012110-1201 BONUSES/CONTINGENCY	0	0.00	0.00	0.00	(250.00)	250.00		
100-012110-2100 FICA	9,151	0.00	846.55	1,673.97	4,348.09	4,802.91	48%	
100-012110-2210 VRS	12,879	0.00	1,686.08	3,372.16	7,587.36	5,291.64	59%	
100-012110-2220 457 PLAN	0	0.00	199.18	398.36	896.31	(896.31)		
100-012110-2400 GROUP LIFE	1,232	0.00	138.26	276.52	622.17	609.83	51%	
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		
100-012110-3150 PROFESSIONAL SERVICES - LEGAL	55,000	0.00	7,110.23	17,623.79	39,447.73	15,552.27	72%	
100-012110-3152 WEB BASED SERVICES	15,000	0.00	(1,934.45)	(1,934.45)	12,698.55	2,301.45	85%	
100-012110-3600 ADVERTISING	3,000	0.00	1,065.65	1,065.65	1,396.85	1,603.15	47%	
100-012110-5250 TELECOMMUNICATIONS	3,000	0.00	144.36	286.66	1,444.67	1,555.33	48%	
100-012110-5300 TOWN INSURANCE-GENERAL FUND	30,000	0.00	0.00	(2,042.88)	18,422.88	11,577.12	61%	
100-012110-5545 CONFRENCE EXPENSES/TRAINING EXPENSE	6,000	0.00	0.00	407.40	407.40	5,592.60	7%	
100-012110-5810 MEMBERSHIP DUES	1,500	0.00	0.00	0.00	1,301.00	199.00	87%	
100-012110-5840 MISCELLANEOUS	3,000	0.00	450.00	450.00	471.05	2,528.95	16%	
100-012110-6001 OFFICE/MEETING SUPPLIES & PRINTING	3,500	0.00	0.00	1,773.91	2,779.70	720.30	79%	

Budget vs Actual

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100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
100-012110-6023 PUBLIC RELATIONS	1,500	0.00	711.55	711.55	711.55	788.45	47%	
100-012110-6024 INFORMATION & TECHNOLOGY SECURITY UPGRADES	25,000	0.00	0.00	2,507.65	24,136.34	863.66	97%	
COUNCIL AND TOWN ADMINISTRATION Totals:	331,357	0.00	25,950.90	55,043.05	193,797.46	137,559.54	58%	

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100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
100-012410-1101 SALARIES/WAGES	147,409	0.00	10,109.92	20,219.84	50,549.60	96,859.40	34%	
100-012410-1200 PT SALARY AND WAGES	32,372	0.00	3,053.63	4,519.03	8,150.74	24,221.26	25%	
100-012410-2100 FICA	13,753	0.00	994.92	1,868.33	4,432.88	9,320.12	32%	
100-012410-2210 VRS	20,652	0.00	1,576.06	3,152.12	7,092.27	13,559.73	34%	
100-012410-2300 HEALTH PLAN	26,257	0.00	1,453.24	2,906.48	6,539.58	19,717.42	25%	
100-012410-2400 GROUP LIFE	1,975	0.00	129.24	258.48	581.58	1,393.42	29%	
100-012410-2500 HYBRID DISBILITY INSURANCE	870	0.00	0.00	0.00	0.00	870.00		
100-012410-3120 AUDIT	71,700	0.00	7,519.12	7,519.12	37,019.12	34,680.88	52%	
100-012410-3130 CREDIT CARD AND BANK FEES	5,000	0.00	0.00	0.00	0.90	4,999.10	0%	
100-012410-3150 PROFESSIONAL SERVICES - CPA	75,000	0.00	8,134.56	18,319.49	60,569.21	14,430.79	81%	
100-012410-3310 OFFICE EQUIPMENT	1,500	0.00	0.00	0.00	369.66	1,130.34	25%	
100-012410-3320 COMPUTER LICENSES/SUPPORT	75,000	0.00	0.00	0.00	17,495.90	57,504.10	23%	
100-012410-3600 LATE FEES & PENALTIES	0	0.00	2,909.93	2,909.93	5,951.90	(5,951.90)		
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	0.00	0.00	427.89	1,072.11	29%	
100-012410-5540 EDUCATION/TRAINING	2,000	0.00	0.00	938.18	969.68	1,030.32	48%	
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	0.00	3,000.00		
100-012410-6001 OFFICE SUPPLIES & PRINTING	6,000	0.00	176.63	316.95	994.77	5,005.23	17%	
TREASURER Totals:	487,188	0.00	36,057.25	62,927.95	201,395.68	285,792.32	41%	

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100-031100-1101 SALARIES/WAGES	115,489	0.00	8,870.32	17,740.64	49,554.19	65,934.81	43%	
100-031100-1150 PART-TIME SALARY AND WAGES	6,120	0.00	467.65	968.83	1,838.83	4,281.17	30%	
100-031100-2100 FICA	9,303	0.00	710.98	1,424.53	3,916.40	5,386.60	42%	
100-031100-2210 VRS	16,180	0.00	1,286.72	2,573.44	5,790.24	10,389.76	36%	
100-031100-2300 HEALTH PLAN	10,341	0.00	93.64	187.28	421.38	9,919.62	4%	
100-031100-2400 GROUP LIFE	1,548	0.00	113.40	226.80	510.30	1,037.70	33%	
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	555.90	555.90	9,444.10	6%	
100-031100-3312 EQUIPMENT REPAIR	200	0.00	0.00	42.00	42.00	158.00	21%	
100-031100-3320 PROFESSIONAL SERVICES	2,350	0.00	0.00	336.00	336.00	2,014.00	14%	
100-031100-5110 ELECTRICITY	10,500	0.00	83.09	186.59	1,305.35	9,194.65	12%	
100-031100-5230 TELECOMMUNICATIONS	1,000	0.00	42.77	85.57	234.31	765.69	23%	
100-031100-5540 EDUCATION/TRAINING	1,500	0.00	0.00	750.00	750.00	750.00	50%	
100-031100-5810 MEMBERSHIP DUES/SUBSCRIPTIONS	2,500	0.00	0.00	0.00	1,827.74	672.26	73%	
100-031100-6001 OFFICE SUPPLIES & PRINTING	3,000	0.00	0.00	0.00	39.91	2,960.09	1%	
100-031100-6008 VEHICLE FUEL/OIL	3,000	0.00	0.00	396.00	1,479.97	1,520.03	49%	
100-031100-6010 EQUIPMENT/SUPPLIES	5,000	0.00	0.00	0.00	14,197.04	(9,197.04)	284%	
100-031100-6011 UNIFORMS	2,000	0.00	0.00	233.00	905.00	1,095.00	45%	
POLICE DEPARTMENT Totals:	202,306	0.00	11,668.57	25,706.58	83,704.56	118,601.44	41%	

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100 GENERAL FUND

Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
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	

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100 GENERAL FUND									
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent		
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%		

Budget vs Actual

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100 GENERAL FUND							
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent
100-043100-1101 SALARIES	94,656	0.00	8,235.12	16,571.88	42,734.57	51,921.43	45%
100-043100-1201 SALARIES/WAGES-OVERTIME	1,020	0.00	134.10	935.61	1,568.30	(548.30)	154%
100-043100-2100 FICA	7,319	0.00	608.79	1,276.42	3,247.66	4,071.34	44%
100-043100-2210 VRS	13,261	0.00	1,239.52	2,479.04	5,577.84	7,683.16	42%
100-043100-2220 457 PLAN	0	0.00	76.30	152.60	343.35	(343.35)	
100-043100-2300 HEALTH PLAN	22,322	0.00	2,175.32	4,350.64	9,788.94	12,533.06	44%
100-043100-2400 GROUP LIFE	1,268	0.00	103.22	206.44	464.49	803.51	37%
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	195.00	316.38	895.21	9,104.79	9%
100-043100-5110 ELECTRICITY/STREETLIGHTS	39,000	0.00	0.00	547.29	4,413.09	34,586.91	11%
100-043100-5230 TELECOMMUNICATIONS	3,000	0.00	19.24	98.83	664.76	2,335.24	22%
100-043100-5300 INSURANCE	7,500	0.00	0.00	(510.72)	4,605.72	2,894.28	61%
100-043100-5540 EDUCATION/ TRAINING	500	0.00	0.00	0.00	0.00	500.00	
100-043100-6001 OFFICE SUPPLIES & PRINTING	500	0.00	153.17	174.44	337.09	162.91	67%
100-043100-6006 HAND TOOLS	500	0.00	0.00	0.00	188.91	311.09	38%
100-043100-6007 REPAIR/ MAINT TOWN BUILDINGS	12,000	0.00	1,750.00	3,848.20	11,950.19	49.81	100%
100-043100-6008 VEHICLE FUEL/ OIL	3,000	0.00	0.00	609.71	2,409.33	590.67	80%
100-043100-6009 EQUIPMENT/ SUPPLIES	11,000	0.00	2,975.70	4,761.13	11,987.54	(987.54)	109%
100-043100-6011 UNIFORMS/ SAFETY EQUIP	1,500	0.00	426.39	618.01	618.01	881.99	41%
100-043100-7110 PARKING LOT/STREET/SIDEWALK MAINT	6,000	0.00	200.00	200.00	800.00	5,200.00	13%
100-043100-7120 PARK MAINTENANCE/GATEWAY BEAUTIFICATION	7,500	0.00	0.00	2,673.39	6,973.39	526.61	93%
100-043100-7130 REFUSE COLLECTION	100,222	0.00	0.00	7,465.95	30,369.43	69,852.57	30%

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Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
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	80.20	119.50	26,383.79	9,616.21	73%	
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	18,372.07	46,894.74	166,321.61	238,181.39	41%	

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100 GENERAL FUND								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
100-072000-5800 REFUNDS OF ACTIVITY FEES	0	0.00	900.00	1,600.00	2,600.00	(2,600.00)		
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	900.00	1,600.00	2,600.00	266,675.00		1%

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Expenses Totals:	1,714,129	0.00	92,948.79	192,172.32	662,819.31	1,051,309.69	39%
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100 GENERAL FUND	Revenues Over/(Under) Expenses:	13,974.85	(19,259.75)	(257,252.62)
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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)	

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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	

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Expenses Totals:	50,000	0.00	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	Encumbrance	MTD	QTD	YTD	Variance	Percent
Revenues							
310-016010-0002 INTERGOV SERVICE AGREEMENT	0	0.00	0.00	0.00	33,928.20	33,928.20	
Revenues Totals:	0	0.00	0.00	0.00	33,928.20	33,928.20	

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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	33,928.20	(33,928.20)	
INTERGOV SERVICE AGREEMENT Totals:	0	0.00	0.00	0.00	33,928.20	(33,928.20)	

Budget vs Actual

TOWN OF BOWLING GREEN

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Expenses Totals:	0	0.00	0.00	0.00	33,928.20	(33,928.20)
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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
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Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 11/24/2025

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	2,048.61	2,048.61	2,048.61		
400-016050-0020 HARVEST FESTIVAL - DONATIONS/SPONSORS	0	0.00	0.00	500.00	7,450.00	7,450.00		
400-016050-0051 HARVEST FESTIVAL - CAR SHOW	0	0.00	0.00	2,325.00	2,325.00	2,325.00		
400-019050-0100 HARVEST FESTIVAL	19,000	0.00	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	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	5,763.61	24,793.61	(9,706.39)	72%	

Budget vs Actual

TOWN OF BOWLING GREEN
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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	(1,650.00)	435.00	(435.00)		
400-071200-1210 HARVEST FESTIVAL	27,500	0.00	0.00	15,823.15	21,575.74	5,924.26	78%	
400-071200-1230 MUSIC ON THE GREEN	4,000	0.00	0.00	600.00	1,400.00	2,600.00	35%	
400-071200-1250 PARADE/HOLIDAY EVENTS	1,500	0.00	100.00	100.00	100.00	1,400.00	7%	
400-071200-1310 TOWN HALL ACTIVITIES	1,500	0.00	0.00	0.00	0.00	1,500.00		
Totals:	34,500	0.00	100.00	14,873.15	23,510.74	10,989.26	68%	

Budget vs Actual

TOWN OF BOWLING GREEN

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Expenses Totals:	34,500	0.00	100.00	14,873.15	23,510.74	10,989.26	68%
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Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 11/24/2025

400 EVENTS AND ACTIVITIES	Revenues Over/(Under) Expenses:	(100.00)	(9,109.54)	1,282.87
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Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 11/24/2025

500 WATER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
500-016099-0001 WATER SALES	612,000	0.00	15,990.08	92,192.97	281,105.25	(330,894.75)	46%	
500-016099-0003 ACCOUNT SETUP FEES	1,000	0.00	0.00	0.00	30.00	(970.00)	3%	
500-016099-0004 WATER RECONNECT FEES	100	0.00	100.00	123.20	123.20	23.20	123%	
500-016099-0005 CONNECTIONS FEES-WATER	1,500	0.00	0.00	0.00	1,500.00	0.00	100%	
500-016099-0006 PENALTY FEES	2,500	0.00	50.74	50.74	50.74	(2,449.26)	2%	
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	0.00	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	585.53	3,546.01	10,302.63	(21,760.37)	32%	
500-016099-0040 GRANT PROCEEDS	0	0.00	0.00	0.00	45,000.00	45,000.00		
Revenues Totals:	667,263	0.00	16,726.35	95,912.92	338,181.82	(329,081.18)	51%	

Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 11/24/2025

500 WATER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
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	9,418.97	18,828.85	51,646.95	64,449.05	44%	
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	264.34	528.68	1,229.72	3,903.28	24%	
500-500100-2210 VRS	9,260	0.00	520.08	1,040.16	2,340.36	6,919.64	25%	
500-500100-2220 457 PLAN	0	0.00	28.46	56.92	128.07	(128.07)		
500-500100-2300 HEALTH PLAN	14,270	0.00	579.84	1,159.68	2,609.28	11,660.72	18%	
500-500100-2400 GROUP LIFE	886	0.00	44.18	88.36	198.81	687.19	22%	
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	29,519.00	29,519.00	48,108.00	38%	
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	344.29	4,270.05	9,020.03	14,479.97	38%	
500-500100-5210 MAILING COSTS	5,500	0.00	9,234.29	15,738.34	17,857.28	(12,357.28)	325%	
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	(693.12)	6,250.62	3,749.38	63%	
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	0.00	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	2,000	0.00	0.00	0.00	0.00	2,000.00		

Budget vs Actual

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500 WATER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
SUPPLIES/EQUIPMENT								
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	0.00	0.00	23,881.00	161,033.00	13%	
500-500100-6008 VEHICLE FUEL/OIL	10,000	0.00	0.00	0.00	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	581.30	4,418.70	12%	
500-500100-6022 WATER TESTING	8,000	0.00	0.00	0.00	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 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	2,849.96	5,689.09	14,378.44	39,607.56	27%	
Totals:	667,263	0.00	23,284.41	76,226.01	162,703.79	504,559.21	24%	

Budget vs Actual

TOWN OF BOWLING GREEN

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Expenses Totals:	667,263	0.00	23,284.41	76,226.01	162,703.79	504,559.21	24%
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Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 11/24/2025

500 WATER	Revenues Over/(Under) Expenses:	(6,558.06)	19,686.91	175,478.03
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Budget vs Actual

TOWN OF BOWLING GREEN
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Period Ending 11/24/2025

520 SEWER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Revenues								
520-016099-0002 SEWER SALES	676,125	0.00	11,577.57	67,882.96	206,726.47	(469,398.53)	31%	
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	372.93	2,493.92	7,221.68	(24,840.32)	23%	
520-016099-0060 PENALTY FEES	0	0.00	11.16	11.16	11.16	11.16		
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	11,961.66	70,388.04	214,709.31	(825,390.69)	21%	

Budget vs Actual

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Period Ending 11/24/2025

520 SEWER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
Expenses								
520-500100-1101 SALARIES	345,239	0.00	27,273.57	54,547.14	135,171.71	210,067.29	39%	
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	264.34	528.68	1,321.70	3,811.30	26%	
520-500100-2210 VRS	9,260	0.00	520.08	1,040.16	2,340.36	6,919.64	25%	
520-500100-2220 457 PLAN	0	0.00	28.46	56.92	128.07	(128.07)		
520-500100-2300 HEALTH INSURANCE	14,270	0.00	579.84	1,159.68	2,609.28	11,660.72	18%	
520-500100-2400 GROUP LIFE	886	0.00	44.18	88.36	198.81	687.19	22%	
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	709.90	5,208.62	16,022.17	13,977.83	53%	
520-500100-3180 SLUDGE REMOVAL	145,500	0.00	25,600.00	40,643.00	98,423.00	47,077.00	68%	
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	139.16	170.76	7,595.02	37,404.98	17%	
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		
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	(401.28)	3,618.78	2,381.22	60%	
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	0.00	960.72	3,539.28	21%	
520-500100-5840 SEWER OPS MISCELLANEOUS	15,000	0.00	266.98	533.96	1,334.90	13,665.10	9%	
520-500100-5899 MISS UTILITY COST	500	0.00	45.60	45.60	127.20	372.80	25%	
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		

Budget vs Actual

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520 SEWER								
Description	Budget	Encumbrance	MTD	QTD	YTD	Variance	Percent	
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	6,591.63	22,316.07	22,316.07	127,683.93	15%	
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	20,787.97	41,565.10	104,068.46	57,201.54	65%	
520-500300-3334 MAINTENANCE-MAINS	0	0.00	0.00	0.00	962,062.50	(962,062.50)		
Totals:	1,040,100	0.00	82,851.71	167,502.77	1,358,298.75	(318,198.75)	131%	

Budget vs Actual

TOWN OF BOWLING GREEN

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Expenses Totals:	1,040,100	0.00	82,851.71	167,502.77	1,358,298.75	(318,198.75)	131%
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Budget vs Actual

TOWN OF BOWLING GREEN
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520 SEWER	Revenues Over/(Under) Expenses:	(70,890.05)	(97,114.73)	(1,143,589.44)
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