



TO: Town Council
FROM: Tina Staples, Finance Director/Town Treasurer
SUBJECT: October 2024 Treasurer's Report
DATE: November 7, 2024

SUMMARY:

During the month of October, the finance department worked on the following items:
Finance Director/Treasurer

FY22 Audit Status

- Continuing to work through issues related to the FY22 audit account balances in Bright (BAI) vs. Keystone.
- We are targeting completion by the first quarter, 2025.

Financial Planning & Budgeting

- In collaboration with the Town Manager attended and participated in meetings related to USDA capital projects.
- Met with Davenport & Co for financial planning.
- Reviewed Revenue and Expense detail with Town Manager.

Software Conversions

- Southern Software has been installed on all workstations.
- On-site visit with Southern Software Project Manager is scheduled for **November 7th & 8th**.
 - Staff training and system setup.
- Collaborating with County COR to work with data imports for the new software system for tax billings moving forward.
- Met with invoice cloud to establish new online payment portal in collaboration with Southern Software, which will improve the billing experience for our customers.

Real Estate & Personal Property Tax

- Collaborating with the County COR to obtain data for personal property and real estate tax billing.
- Working with BAI to produce tax bills from the assessments.
- Tax Bills for real estate and personal property are going out no later than **Tuesday, November 5th** and are due on **Thursday, December 5th**.

Utility Billing

- Worked with Public Works and Sensus Analytics for meter reading.



- Analyzed incoming reads and consumption totals to check for leaks or incorrect reading imports.
- Bills will be mailed no later than **Friday, November 15th** and are due on **Monday, December 16th**.

*Finance Department Front Desk and Customer Service Operations
(AP, Utility Billing, Payments, Events, Trash Requests, Business License Processing,
Deposits, Mail, Zoning and all other Miscellaneous Requests)*

- 122 front desk customers signed in and served at the window. The actual number is estimated at 150 because not all customers sign in.
- Monthly AP processing.
- 2 town hall rental events.
- Work order processing for the utility system.
- Utility account assistance with questions and new account setup.
- Prepared and distributed 140 vendor packets for the Harvest Festival.
- On site for the Harvest festival to assist with traffic flow, vendor registration and fee collection.



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2024 - thru - 06/30/2025

Account Number	Account Description	Original	Revised	Actuals	Remaining	% Remaining	T Y P E
100-011010-0001-0000-000	CURRENT YEAR TAXES	145,000.00	145,000.00	0.00	145,000.00	100.00	R
100-011010-0002-0000-000	DELINQUENT TAXES	450.00	450.00	0.00	450.00	100.00	R
Real Estate		145,450.00	145,450.00	0.00	145,450.00	100.00	
100-011011-0001-0000-000	CURRENT YEAR TAXES	29,000.00	29,000.00	0.00	29,000.00	100.00	R
Rt 301 Special Tax		29,000.00	29,000.00	0.00	29,000.00	100.00	
100-011020-0001-0000-000	CURRENT YEAR	3,000.00	3,000.00	0.00	3,000.00	100.00	R
Public Service		3,000.00	3,000.00	0.00	3,000.00	100.00	
100-011030-0001-0000-000	CURRENT YEAR TAXES	45,000.00	45,000.00	-556.24	45,556.24	101.24	R
100-011030-0002-0000-000	DELINQUENT TAXES	500.00	500.00	572.14	-72.14	-14.43	R
Personal Property		45,500.00	45,500.00	15.90	45,484.10	99.97	
100-011060-0001-0000-000	PENALTY	2,000.00	2,000.00	0.00	2,000.00	100.00	R
100-011060-0002-0000-000	INTEREST	1,600.00	1,600.00	17,082.62	-15,482.62	-967.66	R
Penalty & Interest		3,600.00	3,600.00	17,082.62	-13,482.62	-374.52	
100-016099-0003-0000-000	TRASH REVENUE	110,000.00	110,000.00	37,660.43	72,339.57	65.76	R
Refuse/Water/Sewer Revenues		110,000.00	110,000.00	37,660.43	72,339.57	65.76	
100-030306-0001-0000-000	ZONING PERMITS/FEES	0.00	0.00	0.00	0.00	0.00	R



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2024 - thru - 06/30/2025

Account Number	Account Description	Original	Revised	Actuals	Remaining	% Remaining	T Y P E
		0.00	0.00	0.00	0.00	0.00	
100-120101-0001-0000-000	SALES TAX	45,000.00	45,000.00	19,765.18	25,234.82	56.08	R
	Sales Tax	45,000.00	45,000.00	19,765.18	25,234.82	56.08	
100-120201-0001-0000-000	CONSUMER UTILITY TAX	30,000.00	30,000.00	18,955.03	11,044.97	36.82	R
	Consumer Utility Tax	30,000.00	30,000.00	18,955.03	11,044.97	36.82	
100-120301-0001-0000-000	BUSINESS LICENSE	95,000.00	95,000.00	10,484.71	84,515.29	88.96	R
	Business License	95,000.00	95,000.00	10,484.71	84,515.29	88.96	
100-120501-0005-0000-000	VEHICLE REGISTRATION FEES (PP BILL	15,000.00	15,000.00	0.00	15,000.00	100.00	R
	Vehicle License & Registration Fees	15,000.00	15,000.00	0.00	15,000.00	100.00	
100-120601-0001-0000-000	BANK STOCK TAX	275,000.00	275,000.00	0.00	275,000.00	100.00	R
	Bank Stock Tax	275,000.00	275,000.00	0.00	275,000.00	100.00	
100-121001-0001-0000-000	TRANSIENT OCCUPANCY TAX	3,000.00	3,000.00	1,712.12	1,287.88	42.93	R
	Transient Occupancy Tax	3,000.00	3,000.00	1,712.12	1,287.88	42.93	



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2024 - thru - 06/30/2025

Account Number	Account Description	Original	Revised	Actuals	Remaining	% Remaining	T Y P E
100-121101-0001-0000-000	MEALS TAX	385,000.00	385,000.00	127,946.71	257,053.29	66.77	R
Meals Tax		385,000.00	385,000.00	127,946.71	257,053.29	66.77	
100-130306-0001-0000-000	ZONING PERMITS/FEES	2,000.00	2,000.00	16,751.51	-14,751.51	-737.58	R
100-130306-0002-0000-000	HOME OCCUPATION PERMITS	700.00	700.00	0.00	700.00	100.00	R
Permits, Fees And Licenses		2,700.00	2,700.00	16,751.51	-14,051.51	-520.43	
100-130307-0002-0000-000	Cigarette Tax	45,000.00	45,000.00	19,011.14	25,988.86	57.75	R
CIGARETTE TAX		45,000.00	45,000.00	19,011.14	25,988.86	57.75	
100-140101-0001-0000-000	POLICE/COURT FINES	20,000.00	20,000.00	2,594.42	17,405.58	87.03	R
100-140101-0002-0000-000	RETURNED CHECK FEE	100.00	100.00	0.00	100.00	100.00	R
100-140101-0003-0000-000	E SUMMONS FEES **RESTRICTED USE**	1,300.00	1,300.00	0.00	1,300.00	100.00	R
Fines And Forfeiture		21,400.00	21,400.00	2,594.42	18,805.58	87.88	
100-150201-0001-0000-000	CABLE PROPERTY RENTAL	7,000.00	7,000.00	0.00	7,000.00	100.00	R
100-150201-0002-0000-000	TOWN HALL RENTALS	12,000.00	12,000.00	8,221.50	3,778.50	31.49	R
100-150201-0005-0000-000	TOWN HALL ACTIVITY FEES	500.00	500.00	0.00	500.00	100.00	R
Rentals		19,500.00	19,500.00	8,221.50	11,278.50	57.84	
100-189000-0900-0000-000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	R
Other Miscellaneous Revenue		0.00	0.00	0.00	0.00	0.00	



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2024 - thru - 06/30/2025

Account Number	Account Description	Original	Revised	Actuals	Remaining	% Remaining	T Y P E
100-220109-0001-0000-000	VA 599 POLICE FUNDING	24,500.00	24,500.00	7,628.00	16,872.00	68.87	R
		-----	-----	-----	-----	-----	
	VA Police Funding	24,500.00	24,500.00	7,628.00	16,872.00	68.87	
100-220110-0001-0000-000	PPTRA REIMBURSEMENT-STATE	21,900.00	21,900.00	21,907.50	-7.50	-0.03	R
		-----	-----	-----	-----	-----	
	PPTRA State Reimbursement	21,900.00	21,900.00	21,907.50	-7.50	-0.03	
100-220111-0001-0000-000	COMMUNICATIONS TAX	31,500.00	31,500.00	8,704.87	22,795.13	72.37	R
		-----	-----	-----	-----	-----	
	Communications Tax	31,500.00	31,500.00	8,704.87	22,795.13	72.37	
100-240407-0001-0000-000	LITTER GRANT	1,596.00	1,596.00	0.00	1,596.00	100.00	R
		-----	-----	-----	-----	-----	
	ARPA Grant FUNDS	1,596.00	1,596.00	0.00	1,596.00	100.00	
100-240412-0001-0000-000	VIRGINIA FIRE PROGRAMS	15,000.00	15,000.00	15,000.00	0.00	0.00	R
		-----	-----	-----	-----	-----	
	VA Fire Program	15,000.00	15,000.00	15,000.00	0.00	0.00	
100-240502-0001-0000-000	INTERGOVERNMENTAL SERVICE AGREEME	100,000.00	100,000.00	0.00	100,000.00	100.00	R
100-240502-0003-0000-000	TRANSFERS IN	20,000.00	20,000.00	0.00	20,000.00	100.00	R
		-----	-----	-----	-----	-----	
	VA FIRE PROGRAM	120,000.00	120,000.00	0.00	120,000.00	100.00	
		-----	-----	-----	-----	-----	



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2024 - thru - 06/30/2025

							T Y P E
Account Number	Account Description	Original	Revised	Actuals	Remaining	% Remaining	
General Fund		1,487,646.00	1,487,646.00	333,441.64	1,154,204.36	77.59	
300-015000-0020-0000-000	USDA GRANT	26,000.00	26,000.00	0.00	26,000.00	100.00	R
USDA GRANT		26,000.00	26,000.00	0.00	26,000.00	100.00	
300-021101-0005-0000-000	ARPA FUNDS (COVID-19)	259,827.00	259,827.00	0.00	259,827.00	100.00	R
300-021101-0007-0000-000	POLICE DEPT GRANTS	10,000.00	10,000.00	9,499.85	500.15	5.00	R
		269,827.00	269,827.00	9,499.85	260,327.15	96.48	
300-410501-0100-0000-000	TRANSFER FR GEN FUND TO CIP	70,000.00	70,000.00	0.00	70,000.00	100.00	R
		70,000.00	70,000.00	0.00	70,000.00	100.00	
Capital Improvement		365,827.00	365,827.00	9,499.85	356,327.15	97.40	
400-019050-0100-0000-000	HARVEST FESTIVAL	17,000.00	17,000.00	12,620.78	4,379.22	25.76	R
400-019050-0300-0000-000	TOWN HALL ACTIVITIES	1,000.00	1,000.00	2,580.00	-1,580.00	-158.00	R
Events And Activities		18,000.00	18,000.00	15,200.78	2,799.22	15.55	
400-410501-0100-0000-000	TRANSFER FROM GF TO EVENTS	14,500.00	14,500.00	0.00	14,500.00	100.00	R
		14,500.00	14,500.00	0.00	14,500.00	100.00	



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2024 - thru - 06/30/2025

Account Number	Account Description	Original	Revised	Actuals	Remaining	% Remaining	T Y P E
Events / Activities		32,500.00	32,500.00	15,200.78	17,299.22	53.23	
500-016099-0001-0000-000	WATER SALES	505,000.00	505,000.00	197,160.00	307,840.00	60.96	R
500-016099-0003-0000-000	ACCOUNT SETUP FEES	1,000.00	1,000.00	400.00	600.00	60.00	R
500-016099-0004-0000-000	WATER RECONNECT FEES	100.00	100.00	150.00	-50.00	-50.00	R
500-016099-0005-0000-000	CONNECTIONS FEES-WATER	2,249.00	2,249.00	0.00	2,249.00	100.00	R
500-016099-0006-0000-000	PENALTY FEES	5,000.00	5,000.00	0.00	5,000.00	100.00	R
500-016099-0010-0000-000	WATER AVAILABILITY FEES	18,000.00	18,000.00	0.00	18,000.00	100.00	R
500-016099-0015-0000-000	IRRIGATION SYSTEM APPLICATION FEE	100.00	100.00	0.00	100.00	100.00	R
		-----	-----	-----	-----	-----	
Refuse/Water/Sewer Revenues		531,449.00	531,449.00	197,710.00	333,739.00	62.80	
500-021101-0005-0000-000	ARPA Funds (COVID-19) - System Up	20,000.00	20,000.00	0.00	20,000.00	100.00	R
		-----	-----	-----	-----	-----	
		20,000.00	20,000.00	0.00	20,000.00	100.00	
		-----	-----	-----	-----	-----	
Water		551,449.00	551,449.00	197,710.00	353,739.00	64.15	
520-016099-0002-0000-000	SEWER SALES	495,000.00	495,000.00	204,545.76	290,454.24	58.68	R
520-016099-0007-0000-000	CONNECTION FEES- SEWER	2,250.00	2,250.00	0.00	2,250.00	100.00	R
520-016099-0011-0000-000	SEWER AVAILABILITY FEES	18,000.00	18,000.00	0.00	18,000.00	100.00	R
		-----	-----	-----	-----	-----	
Refuse/Water/Sewer Revenues		515,250.00	515,250.00	204,545.76	310,704.24	60.30	
520-021101-0005-0000-000	ARPA Funds (COVID-19) - System Up	105,000.00	105,000.00	0.00	105,000.00	100.00	R
		-----	-----	-----	-----	-----	
		105,000.00	105,000.00	0.00	105,000.00	100.00	



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2024 - thru - 06/30/2025

Account Number	Account Description	Original	Revised	Actuals	Remaining	% Remaining	T Y P E
520-410501-0100-0000-000	TRANSFER IN	120,000.00	120,000.00	0.00	120,000.00	100.00	R
		120,000.00	120,000.00	0.00	120,000.00	100.00	
Sewer Operations		740,250.00	740,250.00	204,545.76	535,704.24	72.37	
Revenue		3,177,672.00	3,177,672.00	760,398.03	2,417,273.97	76.07	
100-010501-0002-0000-000	TRANSFER TO CIP	70,000.00	70,000.00	0.00	70,000.00	100.00	X
100-010501-0400-0000-000	TRNSFR TO EVENTS AND ACTIVITIES	14,500.00	14,500.00	0.00	14,500.00	100.00	X
100-010501-0520-0000-000	TRANSFER TO SEWER FUND	120,000.00	120,000.00	0.00	120,000.00	100.00	X
		204,500.00	204,500.00	0.00	204,500.00	100.00	
100-012110-1101-0000-000	SALARIES	118,300.00	118,300.00	29,302.27	88,997.73	75.23	X
100-012110-1150-0000-000	PT Salaries and Wages	10,000.00	10,000.00	4,716.99	5,283.01	52.83	X
100-012110-2100-0000-000	FICA	7,880.00	7,880.00	0.00	7,880.00	100.00	X
100-012110-2210-0000-000	VRS	14,914.00	14,914.00	1,390.04	13,523.96	90.68	X
100-012110-2300-0000-000	HEALTH PLAN	1,112.00	1,112.00	0.00	1,112.00	100.00	X
100-012110-2400-0000-000	GROUP LIFE	1,380.00	1,380.00	0.00	1,380.00	100.00	X
100-012110-2500-0000-000	DISABILITY INSURANCE - VML	762.00	762.00	0.00	762.00	100.00	X
100-012110-2600-0000-000	MAYOR EXPENSES	250.00	250.00	0.00	250.00	100.00	X
100-012110-3000-0000-000	TOWN MANAGER EXPENSES	3,500.00	3,500.00	500.00	3,000.00	85.71	X
100-012110-3100-0000-000	CONTINGENCY	39,082.00	39,082.00	0.00	39,082.00	100.00	X
100-012110-3140-0000-000	CONTRACTED SERVICES/SHREDDING	200.00	200.00	431.14	-231.14	-115.57	X
100-012110-3150-0000-000	PROFESSIONAL SERVICES - LEGAL	45,000.00	45,000.00	14,000.00	31,000.00	68.89	X
100-012110-3152-0000-000	WEB BASED SERVICES	13,000.00	13,000.00	3,341.63	9,658.37	74.30	X



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2024 - thru - 06/30/2025

Account Number	Account Description	Original	Revised	Actuals	Remaining	% Remaining	T Y P E
100-012110-3600-0000-000	ADVERTISING	12,000.00	12,000.00	906.29	11,093.71	92.45	X
100-012110-5250-0000-000	TELECOMMUNICATIONS	1,200.00	1,200.00	0.00	1,200.00	100.00	X
100-012110-5300-0000-000	TOWN INSURANCE-GENERAL FUND	30,000.00	30,000.00	15,841.00	14,159.00	47.20	X
100-012110-5545-0000-000	CONFRENCE EXPENSES/TRAINING EXPEN	7,500.00	7,500.00	0.00	7,500.00	100.00	X
100-012110-5810-0000-000	MEMBERSHIP DUES	1,000.00	1,000.00	958.00	42.00	4.20	X
100-012110-5830-0000-000	COVID-19 EXPENSES	0.00	0.00	0.00	0.00	0.00	X
100-012110-5840-0000-000	MISCELLANEOUS	3,000.00	3,000.00	25,597.54	-22,597.54	-753.25	X
100-012110-6001-0000-000	OFFICE/MEETING SUPPLIES & PRINTIN	2,000.00	2,000.00	0.00	2,000.00	100.00	X
100-012110-6021-0000-000	PUBLIC RELATIONS	2,000.00	2,000.00	0.00	2,000.00	100.00	X
Council and Town Manager Office		314,080.00	314,080.00	96,984.90	217,095.10	69.12	
100-012410-1101-0000-000	SALARIES/WAGES	123,440.00	123,440.00	61,752.34	61,687.66	49.97	X
100-012410-2100-0000-000	FICA	9,436.00	9,436.00	0.00	9,436.00	100.00	X
100-012410-2210-0000-000	VRS	10,808.00	10,808.00	570.16	10,237.84	94.72	X
100-012410-2300-0000-000	HEALTH PLAN	23,870.00	23,870.00	12,526.66	11,343.34	47.52	X
100-012410-2400-0000-000	GROUP LIFE	1,266.00	1,266.00	0.00	1,266.00	100.00	X
100-012410-2500-0000-000	HYBRID DISBILITY INSURANCE	699.00	699.00	0.00	699.00	100.00	X
100-012410-3120-0000-000	AUDIT	90,000.00	90,000.00	28,571.50	61,428.50	68.25	X
100-012410-3130-0000-000	CREDIT CARD AND BANK FEES	200.00	200.00	6.75	193.25	96.63	X
100-012410-3150-0000-000	PROFESSIONAL SERVICES - CPA	50,000.00	50,000.00	51,317.50	-1,317.50	-2.64	X
100-012410-3310-0000-000	OFFICE EQUIPMENT	4,000.00	4,000.00	1,199.40	2,800.60	70.02	X
100-012410-3320-0000-000	COMPUTER LICENSES/SUPPORT	55,000.00	55,000.00	37,599.03	17,400.97	31.64	X
100-012410-5210-0000-000	POSTAGE	5,000.00	5,000.00	0.00	5,000.00	100.00	X
100-012410-5230-0000-000	TELECOMMUNICATIONS	2,500.00	2,500.00	0.00	2,500.00	100.00	X
100-012410-5540-0000-000	EDUCATION/TRAINING	2,000.00	2,000.00	0.00	2,000.00	100.00	X
100-012410-5810-0000-000	MEMBERSHIP DUES	700.00	700.00	0.00	700.00	100.00	X
100-012410-5840-0000-000	MISCELLANEOUS	100.00	100.00	6,145.93	-6,045.93	-6,045.93	X
100-012410-6001-0000-000	OFFICE SUPPLIES & PRINTING	6,000.00	6,000.00	284.05	5,715.95	95.27	X
Treasurer		385,019.00	385,019.00	199,973.32	185,045.68	48.06	



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2024 - thru - 06/30/2025

Account Number	Account Description	Original	Revised	Actuals	Remaining	% Remaining	T Y P E
100-021100-6022-0000-001	INFORMATION & TECHNOLOGY SECURITY	22,000.00	22,000.00	17,492.40	4,507.60	20.49	X
		22,000.00	22,000.00	17,492.40	4,507.60	20.49	
100-031100-1101-0000-000	SALARIES/WAGES	70,000.00	70,000.00	59,793.71	10,206.29	14.58	X
100-031100-1150-0000-000	PART-TIME SALARY AND WAGES	69,000.00	69,000.00	5,327.00	63,673.00	92.28	X
100-031100-2100-0000-000	FICA	10,634.00	10,634.00	0.00	10,634.00	100.00	X
100-031100-2210-0000-000	VRS	6,650.00	6,650.00	0.00	6,650.00	100.00	X
100-031100-2300-0000-000	HEALTH PLAN	271.00	271.00	0.00	271.00	100.00	X
100-031100-2400-0000-000	GROUP LIFE	938.00	938.00	0.00	938.00	100.00	X
100-031100-2500-0000-000	HYBRID DISABILITY INSURANCE	518.00	518.00	0.00	518.00	100.00	X
100-031100-2720-0000-000	BUILDING REPAIRS/MAINTENANCE	1,000.00	1,000.00	0.00	1,000.00	100.00	X
100-031100-3310-0000-000	VEHICLE MAINTENANCE	3,000.00	3,000.00	1,946.42	1,053.58	35.12	X
100-031100-3312-0000-000	EQUIPMENT REPAIR	200.00	200.00	0.00	200.00	100.00	X
100-031100-3320-0000-000	PROFESSIONAL SERVICES	0.00	0.00	375.00	-375.00	0.00	X
100-031100-5110-0000-000	ELECTRICITY	1,800.00	1,800.00	2,579.91	-779.91	-43.33	X
100-031100-5230-0000-000	TELECOMMUNICATIONS	3,000.00	3,000.00	0.00	3,000.00	100.00	X
100-031100-5540-0000-000	EDUCATION/TRAINING	1,500.00	1,500.00	0.00	1,500.00	100.00	X
100-031100-5810-0000-000	MEMBERSHIP DUES/SUBSCRIPTIONS	2,500.00	2,500.00	994.44	1,505.56	60.22	X
100-031100-6001-0000-000	OFFICE SUPPLIES & PRINTING	1,000.00	1,000.00	1,712.16	-712.16	-71.22	X
100-031100-6008-0000-000	VEHICLE FUEL/OIL	4,500.00	4,500.00	0.00	4,500.00	100.00	X
100-031100-6010-0000-000	EQUIPMENT/SUPPLIES	5,000.00	5,000.00	1,791.72	3,208.28	64.17	X
100-031100-6011-0000-000	UNIFORMS	2,000.00	2,000.00	0.00	2,000.00	100.00	X
		183,511.00	183,511.00	74,520.36	108,990.64	59.39	
100-031200-0003-0000-000	USE OF E-SUMMONS FEES	3,500.00	3,500.00	4,133.16	-633.16	-18.09	X
		3,500.00	3,500.00	4,133.16	-633.16	-18.09	
100-032000-5650-0000-000	FIRE PROGRAM FUNDS	15,000.00	15,000.00	15,000.00	0.00	0.00	X



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2024 - thru - 06/30/2025

Account Number	Account Description	Original	Revised	Actuals	Remaining	% Remaining	T Y P E
		15,000.00	15,000.00	15,000.00	0.00	0.00	
100-043100-0000-0000-000	***PUBLIC WORKS***	0.00	0.00	6,329.13	-6,329.13	0.00	X
100-043100-1101-0000-000	SALARIES	77,354.00	77,354.00	41,718.34	35,635.66	46.07	X
100-043100-1201-0000-000	SALARIES/WAGES- OVERTIME	1,000.00	1,000.00	0.00	1,000.00	100.00	X
100-043100-2100-0000-000	FICA	5,918.00	5,918.00	0.00	5,918.00	100.00	X
100-043100-2210-0000-000	VRS	9,162.00	9,162.00	19,228.54	-10,066.54	-109.87	X
100-043100-2300-0000-000	HEALTH PLAN	20,293.00	20,293.00	18,093.52	2,199.48	10.84	X
100-043100-2400-0000-000	GROUP LIFE	1,037.00	1,037.00	0.00	1,037.00	100.00	X
100-043100-2500-0000-000	HYBRID DISABILITY INSURANCE	572.00	572.00	0.00	572.00	100.00	X
100-043100-3311-0000-000	VEHICLE MAINT	10,000.00	10,000.00	651.48	9,348.52	93.49	X
100-043100-5110-0000-000	ELECTRICITY-STREETLIGHTS	24,000.00	24,000.00	13,718.79	10,281.21	42.84	X
100-043100-5230-0000-000	TELECOMMUNICATIONS	1,500.00	1,500.00	0.00	1,500.00	100.00	X
100-043100-5300-0000-000	INSURANCE	5,000.00	5,000.00	116.22	4,883.78	97.68	X
100-043100-5540-0000-000	EDUCATION/ TRAINING	500.00	500.00	0.00	500.00	100.00	X
100-043100-6001-0000-000	OFFICE SUPPLIES & PRINTING	500.00	500.00	0.00	500.00	100.00	X
100-043100-6006-0000-000	HAND TOOLS	500.00	500.00	0.00	500.00	100.00	X
100-043100-6007-0000-000	REPAIR/ MAINT TOWN BUILDINGS	14,000.00	14,000.00	109.00	13,891.00	99.22	X
100-043100-6008-0000-000	VEHICLE FUEL/ OIL	3,000.00	3,000.00	0.00	3,000.00	100.00	X
100-043100-6009-0000-000	EQUIPMENT/ SUPPLIES	11,000.00	11,000.00	1,083.39	9,916.61	90.15	X
100-043100-6011-0000-000	UNIFORMS/ SAFETY EQUIP	1,500.00	1,500.00	0.00	1,500.00	100.00	X
100-043100-7110-0000-000	PARKING LOT/STREET/SIDEWALK MAINT	7,000.00	7,000.00	2,005.26	4,994.74	71.35	X
100-043100-7120-0000-000	PARK MAINTENANCE/GATEWAY BEAUTIFI	11,500.00	11,500.00	2,522.06	8,977.94	78.07	X
100-043100-7130-0000-000	REFUSE COLLECTION	98,500.00	98,500.00	42,635.64	55,864.36	56.72	X
100-043100-7140-0000-000	LITTER GRANT	1,200.00	1,200.00	0.00	1,200.00	100.00	X
100-043100-7200-0000-000	TOWN HALL EXPENSES	30,000.00	30,000.00	8,163.44	21,836.56	72.79	X
100-043100-7201-0000-000	Grant Matching Funds	25,000.00	25,000.00	0.00	25,000.00	100.00	X
Public Works		360,036.00	360,036.00	156,374.81	203,661.19	56.57	



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2024 - thru - 06/30/2025

Account Number	Account Description	Original	Revised	Actuals	Remaining	% Remaining	T Y P E
General Fund		1,487,646.00	1,487,646.00	564,478.95	923,167.05	62.06	
300-000100-8233-0000-000	TOWN HALL RENOVATIONS	104,827.00	104,827.00	0.00	104,827.00	100.00	X
		-----	-----	-----	-----	-----	
		104,827.00	104,827.00	0.00	104,827.00	100.00	
300-021101-0006-0000-000	Police Grants	0.00	0.00	0.00	0.00	0.00	X
		-----	-----	-----	-----	-----	
		0.00	0.00	0.00	0.00	0.00	
300-031100-5715-0000-000	Police Department	0.00	0.00	0.00	0.00	0.00	X
		-----	-----	-----	-----	-----	
Police Department		0.00	0.00	0.00	0.00	0.00	
300-100201-0002-0000-000	POLICE CAGE, FIREARMS, SAFETY EQU	10,000.00	10,000.00	0.00	10,000.00	100.00	X
		-----	-----	-----	-----	-----	
		10,000.00	10,000.00	0.00	10,000.00	100.00	
300-100301-0004-0000-000	KEYSTONE FMS CONVERSION	55,000.00	55,000.00	29,193.50	25,806.50	46.92	X
		-----	-----	-----	-----	-----	
		55,000.00	55,000.00	29,193.50	25,806.50	46.92	
300-100401-0005-0000-000	CAPITAL PROJECTS RESERVE	50,000.00	50,000.00	0.00	50,000.00	100.00	X
		-----	-----	-----	-----	-----	
		50,000.00	50,000.00	0.00	50,000.00	100.00	
300-100500-0003-0000-000	WATER SYSTEM REPLACEMENTS AND UPG	120,000.00	120,000.00	0.00	120,000.00	100.00	X



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2024 - thru - 06/30/2025

Account Number	Account Description	Original	Revised	Actuals	Remaining	% Remaining	T Y P E
		-----	-----	-----	-----	-----	---
		120,000.00	120,000.00	0.00	120,000.00	100.00	
300-300100-8700-0000-000	REFINANCING AND USDA PROJECTS	26,000.00	26,000.00	0.00	26,000.00	100.00	X
		-----	-----	-----	-----	-----	
		26,000.00	26,000.00	0.00	26,000.00	100.00	
		-----	-----	-----	-----	-----	
Capital Improvement		365,827.00	365,827.00	29,193.50	336,633.50	92.02	
400-071200-1210-0000-000	HARVEST FESTIVAL	25,000.00	25,000.00	23,651.91	1,348.09	5.39	X
400-071200-1230-0000-000	MUSIC ON THE GREEN	4,500.00	4,500.00	3,213.56	1,286.44	28.59	X
400-071200-1250-0000-000	PARADE/HOLIDAY EVENTS	2,000.00	2,000.00	0.00	2,000.00	100.00	X
400-071200-1310-0000-000	TOWN HALL ACTIVITIES	1,000.00	1,000.00	350.00	650.00	65.00	X
		-----	-----	-----	-----	-----	
Events & Activities		32,500.00	32,500.00	27,215.47	5,284.53	16.26	
		-----	-----	-----	-----	-----	
Events / Activities		32,500.00	32,500.00	27,215.47	5,284.53	16.26	
500-500100-0000-0000-000	***WATER OPERATIONS***	0.00	0.00	326.57	-326.57	0.00	X
500-500100-1101-0000-000	SALARIES	143,115.00	143,115.00	52,527.88	90,587.12	63.30	X
500-500100-1201-0000-000	SALARIES/WAGES-OVERTIME	1,000.00	1,000.00	0.00	1,000.00	100.00	X
500-500100-2100-0000-000	FICA	10,948.00	10,948.00	0.00	10,948.00	100.00	X
500-500100-2210-0000-000	VRS	15,884.00	15,884.00	2,207.82	13,676.18	86.10	X
500-500100-2300-0000-000	HEALTH PLAN	27,114.00	27,114.00	0.00	27,114.00	100.00	X
500-500100-2400-0000-000	GROUP LIFE	1,918.00	1,918.00	0.00	1,918.00	100.00	X
500-500100-2500-0000-000	HYBRID DISABILITY	1,059.00	1,059.00	0.00	1,059.00	100.00	X
500-500100-3139-0000-000	CONTINGENCY (3100)	12,575.00	12,575.00	0.00	12,575.00	100.00	X



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2024 - thru - 06/30/2025

Account Number	Account Description	Original	Revised	Actuals	Remaining	% Remaining	T Y P E
500-500100-3140-0000-000	ENGINEERING/PROF. SERVICES	10,000.00	10,000.00	18,727.20	-8,727.20	-87.27	X
500-500100-3311-0000-000	VEHICLE MAINT	1,350.00	1,350.00	0.00	1,350.00	100.00	X
500-500100-3320-0000-000	COMPUTER LICENSES/SUPPORT	8,500.00	8,500.00	0.00	8,500.00	100.00	X
500-500100-5110-0000-000	ELECTRICITY	20,000.00	20,000.00	6,987.86	13,012.14	65.06	X
500-500100-5210-0000-000	MAILING COSTS	5,000.00	5,000.00	1,572.36	3,427.64	68.55	X
500-500100-5230-0000-000	TELECOMMUNICATIONS	4,200.00	4,200.00	926.24	3,273.76	77.95	X
500-500100-5300-0000-000	TOWN INSURANCE-WATER	4,700.00	4,700.00	1,074.00	3,626.00	77.15	X
500-500100-5540-0000-000	Education/Training/License/Permit	1,500.00	1,500.00	0.00	1,500.00	100.00	X
500-500100-5810-0000-000	FEES AND DUES	3,100.00	3,100.00	3,127.00	-27.00	-0.87	X
500-500100-5820-0000-000	LICENSES AND PERMITS	18,500.00	18,500.00	0.00	18,500.00	100.00	X
500-500100-5840-0000-000	MISCELLANEOUS	500.00	500.00	2,559.25	-2,059.25	-411.85	X
500-500100-5899-0000-000	Miss Utility Costs	500.00	500.00	0.00	500.00	100.00	X
500-500100-6001-0000-000	OFFICE SUPPLIES/EQUIPMENT	2,000.00	2,000.00	0.00	2,000.00	100.00	X
500-500100-6005-0000-000	Janitorial Supplies	1,500.00	1,500.00	0.00	1,500.00	100.00	X
500-500100-6006-0000-000	HAND TOOLS	1,000.00	1,000.00	0.00	1,000.00	100.00	X
500-500100-6007-0000-000	REPAIR / MAINTENANCE	165,000.00	165,000.00	45,398.68	119,601.32	72.49	X
500-500100-6008-0000-000	VEHICLE FUEL/OIL	2,000.00	2,000.00	7,651.90	-5,651.90	-282.60	X
500-500100-6009-0000-000	EQUIPMENT/SUPPLIES	2,000.00	2,000.00	0.00	2,000.00	100.00	X
500-500100-6011-0000-000	UNIFORMS/SAFETY EQUIP	1,000.00	1,000.00	977.83	22.17	2.22	X
500-500100-6021-0000-000	TESTING SUPPLIES/CHEMICALS	5,000.00	5,000.00	1,275.30	3,724.70	74.49	X
500-500100-6022-0000-000	WATER TESTING	11,500.00	11,500.00	680.00	10,820.00	94.09	X
500-500100-6050-0000-000	METER/FIRE HYDRANTS	5,000.00	5,000.00	0.00	5,000.00	100.00	X
500-500100-6060-0000-000	WELL HEAD PROTECTION GRANT	10,000.00	10,000.00	0.00	10,000.00	100.00	X
500-500100-8500-0000-000	2018 Loan Interest Expense	53,986.00	53,986.00	0.00	53,986.00	100.00	X
Water Operations		551,449.00	551,449.00	146,019.89	405,429.11	73.52	
500-500500-3500-0000-000	USDA System Upgrade	0.00	0.00	27,343.27	-27,343.27	0.00	X
Water CIP		0.00	0.00	27,343.27	-27,343.27	0.00	



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2024 - thru - 06/30/2025

Account Number	Account Description	Original	Revised	Actuals	Remaining	% Remaining	T Y P E
Water		551,449.00	551,449.00	173,363.16	378,085.84	68.56	
520-500100-1101-0000-000	SALARIES	176,752.00	176,752.00	87,282.96	89,469.04	50.62	X
520-500100-1201-0000-000	OVERTIME	1,000.00	1,000.00	0.00	1,000.00	100.00	X
520-500100-2100-0000-000	FICA	13,522.00	13,522.00	0.00	13,522.00	100.00	X
520-500100-2210-0000-000	VRS	21,892.00	21,892.00	2,828.31	19,063.69	87.08	X
520-500100-2300-0000-000	HEALTH INSURANCE	27,311.00	27,311.00	0.00	27,311.00	100.00	X
520-500100-2400-0000-000	GROUP LIFE	2,368.00	2,368.00	0.00	2,368.00	100.00	X
520-500100-2500-0000-000	HYBRID DISABILITY	1,308.00	1,308.00	0.00	1,308.00	100.00	X
520-500100-3160-0000-000	TESTING	41,000.00	41,000.00	6,873.00	34,127.00	83.24	X
520-500100-3180-0000-000	SLUDGE REMOVAL	65,000.00	65,000.00	16,028.29	48,971.71	75.34	X
520-500100-3311-0000-000	VEHICLE MAINT	2,000.00	2,000.00	0.00	2,000.00	100.00	X
520-500100-3320-0000-000	PROFESSIONAL SERVICES	2,000.00	2,000.00	0.00	2,000.00	100.00	X
520-500100-5110-0000-000	ELECTRICITY	30,000.00	30,000.00	17,834.58	12,165.42	40.55	X
520-500100-5120-0000-000	PROPANE	3,000.00	3,000.00	0.00	3,000.00	100.00	X
520-500100-5210-0000-000	MAILING COSTS	750.00	750.00	0.00	750.00	100.00	X
520-500100-5230-0000-000	TELECOMMUNICATIONS	1,500.00	1,500.00	0.00	1,500.00	100.00	X
520-500100-5300-0000-000	INSURANCE	4,250.00	4,250.00	984.50	3,265.50	76.84	X
520-500100-5540-0000-000	Education/Training/License	3,000.00	3,000.00	0.00	3,000.00	100.00	X
520-500100-5613-0000-000	VPDES FEES/DEQ	4,000.00	4,000.00	4,326.48	-326.48	-8.16	X
520-500100-5840-0000-000	SEWER OPS MISCELLANEOUS	200.00	200.00	12,760.74	-12,560.74	-6,280.37	X
520-500100-5899-0000-000	MISS UTILITY COST	500.00	500.00	85.10	414.90	82.98	X
520-500100-6001-0000-000	OFFICE SUPPLIES	900.00	900.00	0.00	900.00	100.00	X
520-500100-6004-0000-000	LAB SUPPLIES/CHEMICALS	17,500.00	17,500.00	3,875.00	13,625.00	77.86	X
520-500100-6005-0000-000	Janitorial Supplies	1,000.00	1,000.00	0.00	1,000.00	100.00	X
520-500100-6006-0000-000	SMALL TOOLS	1,000.00	1,000.00	0.00	1,000.00	100.00	X
520-500100-6007-0000-000	REPAIR / MAINTENANCE	150,000.00	150,000.00	132,572.99	17,427.01	11.62	X
520-500100-6008-0000-000	VEHICLE FUEL/OIL	3,000.00	3,000.00	0.00	3,000.00	100.00	X
520-500100-6011-0000-000	UNIFORMS/SAFETY EQUIPMENT	2,000.00	2,000.00	0.00	2,000.00	100.00	X
520-500100-6030-0000-000	PLANT & LAB SUPPLIES/CHEMICALS	300.00	300.00	0.00	300.00	100.00	X
520-500100-8500-0000-000	Loan Interest Expense	161,270.00	161,270.00	0.00	161,270.00	100.00	X
		-----	-----	-----	-----	-----	



TOWN OF BOWLING GREEN
Revenue & Expenditure Detail Report
Report dates 07/01/2024 - thru - 06/30/2025

							T Y P E
Account Number	Account Description	Original	Revised	Actuals	Remaining	% Remaining	
Water Operations		738,323.00	738,323.00	285,451.95	452,871.05	61.34	
520-500999-0001-0000-000	CONTINGENCY (3100)	1,927.00	1,927.00	0.00	1,927.00	100.00	X
		-----	-----	-----	-----	-----	
		1,927.00	1,927.00	0.00	1,927.00	100.00	
		-----	-----	-----	-----	-----	
Sewer Operations		740,250.00	740,250.00	285,451.95	454,798.05	61.44	
		-----	-----	-----	-----	-----	
Expense		-3,177,672.00	-3,177,672.00	-1,079,703.03	-2,097,968.97	66.02	
		=====	=====	=====	=====	=====	
Report Total		0.00	0.00	-319,305.00	319,305.00	0.00	