Fountain Green City
Budgeting Worksheet
10 General - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3110 G PROPERTY TAXES	79,363	96,979	100,225	98,653	0	111,324	0	
3120 G PROPERTY TAXES DELINQUENT	4,776	4,158	7,753	2,000	0	7,400	0	
3130 G SALES & USE TAX	223,159	231,573	178,986	230,162	0	243,372	0	
3140 G FRANCHISE TAX	52,000	49,847	41,872	55,000	0	45,750	0	
3170 G FEE IN LIEU OF TAXES	11,697	12,332	13,679	9,000	0	16,404	0	
3171 CIRCUIT BREAKER TAX	766	847	0	0	0	847	0	
Total Taxes	**371,760**	**395,736**	**342,515**	**394,815**	**0**	**425,097**	**0**	
Licenses and permits								
3210 G BUSINESS LICENSE	1,725	3,105	2,730	2,000	0	2,100	0	
3212 FOOD TRUCK PERMIT	120	20	20	120	0	36	0	
3225 G ANIMAL LICENSE	2,940	3,165	2,590	3,000	0	3,000	0	
3226 ANIMAL CONTROL FEES/FINES	595	205	115	800	0	550	0	
3227 CODE ENFORCEMENT	0	0	0	0	0	150	0	
Total Licenses and permits	**5,380**	**6,495**	**5,455**	**5,920**	**0**	**5,836**	**0**	
Intergovernmental revenue								
3340 G STATE GRANT	125,252	0	0	0	0	537,875	0	
3380 G FIRE CONTRACTS	5,682	0	12,796	0	0	0	0	
3381 G WILDLAND FIRES	0	0	2,966	0	0	0	0	
Total Intergovernmental revenue	**130,934**	**0**	**15,762**	**0**	**0**	**537,875**	**0**	
Charges for services								
3445 G LANDFILL REVENUE	24,527	23,179	19,225	20,000	0	23,450	0	
3446 G UT DEPT OF WATER QUALITY REVENUE	0	0	0	0	0	4,576	0	
3465 G FIRE DISTRICT REVENUE	29,103	10,812	719	0	0	0	0	
3470 G PARK FEES	300	475	500	600	0	500	0	
3480 G SALE OF CEMETERY LOTS	0	0	0	5,000	0	2,000	0	
3481 OPENING & CLOSING CEMETERY	7,750	7,150	9,250	500	0	5,000	0	
3482 P&Z SUNDRY REVENUE	625	745	805	3,500	0	720	0	
3490 G CEMETERY- PERPETUAL CARE	3,263	3,700	12,920	0	0	5,000	0	
Total Charges for services	**65,567**	**46,061**	**43,419**	**29,600**	**0**	**41,246**	**0**	
Fines and forfeitures								
3510 G PENALTIES/FINES - COURT	26,907	18,977	8,009	20,000	0	10,000	0	
3520 G PENALTIES/FINES - BAIL	3,255	(2,010)	0	0	0	0	0	
Total Fines and forfeitures	**30,162**	**16,967**	**8,009**	**20,000**	**0**	**10,000**	**0**	
Interest								
1569 Library Interest Earnings	0	0	25	0	0	0	0	
3224 Animal Control Interest Earnings	0	0	25	0	0	0	0	
3610 G INTEREST EARNINGS	107,065	91,728	59,061	85,000	0	71,000	0	
Total Interest	**107,065**	**91,728**	**59,111**	**85,000**	**0**	**71,000**	**0**	
Miscellaneous revenue								
3172 G CELL TOWER	0	0	8,942	0	0	16,800	0	
3615 G HISTORY BOOK	321	290	246	300	0	200	0	

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
3621 G CITY HALL RENT	2,107	1,730	1,525	2,500	0	2,000	0	
3622 G THEATER AND DANCE HALL	3,063	4,100	9,775	3,500	0	5,600	0	
3625 G NATIVITY DONATIONS	0	300	0	0	0	0	0	
3626 G LAMB DAY DONATIONS	0	0	0	2,000	0	30,000	0	
3627 LAMB DAY FIREWORKS	2,000	2,000	0	0	0	2,000	0	
3630 G MISS FOUNTAIN GREEN REVENUE	0	410	150	0	0	0	0	
3640 G SALE OF ASSETS	0	0	158,476	0	0	0	0	
3687 G LDRA community assitance reimbursement critic	0	69,631	0	75,000	0	0	0	
3690 G MISCELLANEOUS REVENUE	6,587	24,308	(24,870)	6,000	0	20,000	0	
3872 G THEATER PLAY FEES DONATIONS	0	1,663	0	1,500	0	0	0	
Total Miscellaneous revenue	**14,078**	**104,432**	**154,244**	**90,800**	**0**	**76,600**	**0**	
Contributions and transfers								
3811 G TRANSFER FROM WATER	21,500	14,000	0	0	0	0	0	
3812 G TRANSFER FROM SEWER	6,000	4,000	0	0	0	0	0	
3850 G LOAN FOR THEATRE	1,000	0	0	0	0	0	0	
3870 G CONTRIBUTIONS	619	0	0	0	0	0	0	
3890 G FUND BAL TO BE APPROP	0	0	0	0	0	129,210	0	
Total Contributions and transfers	**29,119**	**18,000**	**0**	**0**	**0**	**129,210**	**0**	
Total Revenue:	**754,065**	**679,419**	**628,515**	**626,135**	**0**	**1,296,864**	**0**	
Expenditures:								
General government								
Council								
4110.110 Council SALARIES & WAGES	1,265	2,620	2,780	1,600	(60)	2,400	0	
4110.130 Council EMPLOYEE BENEFITS	3	0	0	0	0	0	0	
4110.230 Council TRAVEL & TRAINING	0	0	0	300	0	0	0	
4110.290 Council CITY PARTY	2,427	1,561	3,306	2,600	0	3,000	0	
4110.630 Council CONTRIBUTIONS/SPONSORSHIP	5,448	3,544	2,831	3,000	0	0	0	
Total Council	**9,144**	**7,725**	**8,917**	**7,500**	**(60)**	**5,400**	**0**	
Court								
4120.110 Court CLERK SALARIES, WAGES	3,600	3,600	3,000	3,600	0	3,600	0	
4120.111 Court JUDGE'S SALARY	5,942	6,239	6,395	7,674	0	9,400	0	
4120.130 Court EMPLOYEE BENEFITS	275	315	230	500	0	250	0	
4120.230 Court TRAVEL & TRAINING	26	76	225	74	0	838	0	
4120.240 Court OFFICE SUPPLIES & EXPENSE	300	498	479	450	0	0	0	
4120.350 Court CONTRACT SERVICES	23	0	0	0	0	0	0	
4120.620 Court MISCELLANEOUS SERVICES	127	0	0	125	0	0	0	
Total Court	**10,293**	**10,729**	**10,328**	**12,423**	**0**	**14,088**	**0**	
Administrative								
4140.110 Admin SALARIES & WAGES	28,766	34,917	24,787	29,293	0	30,172	0	
4140.111 Admin CLERK SALARIES & WAGES	14,557	12,104	14,170	14,478	0	19,046	0	
4140.130 Admin EMPLOYEE BENEFITS	29,748	32,854	21,222	26,850	0	24,000	0	
4140.131 Admin CLERK EMPLOYEE BENEFITS	1,114	917	1,038	1,050	0	950	0	
4140.210 Admin BOOKS, MEMBERSHIPS & DUES	1,695	1,787	1,468	2,000	716	2,000	0	
4140.220 Admin PUBLIC NOTICES	1,195	342	2,498	1,500	0	2,500	0	
4140.230 Admin TRAVEL & TRAINING	1,952	1,544	5	2,400	0	2,400	0	

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
4140.240 Admin OFFICE SUPPLIES & EXPENSE	6,783	3,321	6,007	3,000	0	5,000	0	
4140.250 Admin TECH SUPPORT/SOFTWARE	18,882	22,480	7,807	13,000	0	20,000	0	
4140.255 Admin FUEL & OIL	712	618	1,225	750	0	750	0	
4140.260 Admin BLDGS & GROUNDS - SUPPLY/MAI	15,758	14,657	9,224	12,000	0	12,000	0	
4140.270 Admin UTILITIES	8,812	9,621	6,700	12,000	0	10,000	0	
4140.280 Admin TELEPHONE	5,561	5,763	4,702	6,000	0	6,000	0	
4140.305 Admin ATTORNEY	9,025	15,850	4,748	10,000	0	1,000	0	
4140.315 Admin LEGAL, AUDITING	1,875	1,875	2,108	1,950	0	2,200	0	
4140.540 Admin BANK CHARGES, PENALTIES	6,155	8,408	7,541	3,000	0	5,527	0	
4140.740 Admin CAPITAL OUTLAY	(176)	0	0	1,326	0	0	0	
Total Administrative	**152,414**	**167,057**	**115,251**	**140,597**	**716**	**143,545**	**0**	
Non-Departmental								
4150.260 NonDep BLDGS & GROUNDS - SUPPLY/MA	444	2,159	1,650	3,000	0	2,200	0	
4150.340 NonDep ELECTIONS	108	701	1,720	1,500	0	800	0	
4150.510 NonDep INSURANCE, PROPERTY, LIABILIT	24,837	25,708	27,672	26,000	0	28,000	0	
4150.620 NonDep DUP	92,427	18,467	5,650	5,000	0	5,890	0	
4150.630 NonDep COUNTY SERVICES (RESOURCE,	563	0	0	0	0	0	0	
4150.635 NonDep LIBRARY SUPPLIES	0	450	0	450	0	450	0	
4150.640 NonDep LIBRARY STORY HOUR	605	1,385	338	2,500	0	2,000	0	
4150.645 NonDep LIBRARY DIRECTOR	0	9,557	12,666	16,068	0	16,550	0	
4150.660 NonDep MISS FOUNTAIN GREEN	3,647	5,437	3,161	6,500	0	6,500	0	
4150.665 NonDep LION'S CLUB	500	500	500	500	0	500	0	
4150.680 NonDep FIRE DISTRICT	23,266	5,957	0	0	0	0	0	
4150.690 NonDep COUNTY LANDFILL	17,636	15,124	15,358	20,000	0	15,493	0	
4150.695 NonDep OTHER CHARGES	32,192	7,367	17,809	12,000	0	18,000	0	
4150.700 NonDep LDRA COMMUNITY ASSISTANCE	0	83,999	2,238	75,000	0	0	0	
Total Non-Departmental	**196,224**	**176,810**	**88,760**	**168,518**	**0**	**96,383**	**0**	
Planning and zoning								
4180.110 P&Z WAGES AND SALARIES	4,433	4,176	5,219	12,600	0	600	0	
4180.130 P&Z EMPLOYEE BENEFITS	339	319	323	300	0	300	0	
4180.250 P&Z OTHER EXPENSES	1,438	353	605	1,500	0	1,500	0	
Total Planning and zoning	**6,210**	**4,848**	**6,146**	**14,400**	**0**	**2,400**	**0**	
Total General government	**374,285**	**367,169**	**229,402**	**343,438**	**656**	**261,816**	**0**	
Public safety								
Police								
4210.110 Police Salaries	2,009	2,151	1,632	0	0	0	0	
4210.130 Police Employee Benefits	154	188	125	0	0	0	0	
4210.350 Police CONTRACT SERVICES	93,750	125,000	93,750	114,258	0	130,000	0	
4210.400 Police CODE ENFORCEMENT	0	0	945	0	0	1,000	0	
4210.450 Police ANIMAL CONTROL EXPENSES	12,611	4,861	2,751	5,000	0	5,000	0	
Total Police	**108,523**	**132,201**	**99,204**	**119,258**	**0**	**136,000**	**0**	
Fire								
4220.110 Fire SALARIES & WAGES	2,400	3,000	2,575	3,090	0	3,183	0	
4220.230 Fire TRAVEL & TRAINING	155	1,331	75	1,500	0	1,000	0	
4220.240 Fire VOLUNTEERS	26	307	104	300	0	300	0	

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
4220.241 Fire WILDLAND VOLUNTEERS	1,050	0	4,109	0	0	0	0	
4220.250 Fire EQUIPMENT - SUPPLY/MAINT	14,881	17,045	26,909	10,000	0	12,000	0	
4220.255 Fire FUEL & OIL	1,725	2,917	2,497	3,000	0	3,500	0	
4220.260 Fire FIREWORKS	6,469	4,045	6,099	4,000	0	4,000	0	
4220.270 Fire UTILITIES	4,238	2,741	2,521	2,500	0	2,700	0	
4220.400 Fire EMT'S	0	0	0	1,796	0	0	0	
4220.410 Fire WILDFIRE PREPAREDNESS	0	0	6,399	0	0	6,500	0	
4220.610 Fire UNIFORM ALLOWANCE	6,154	3,081	23,075	7,000	0	10,000	0	
Total Fire	**37,096**	**34,467**	**74,362**	**33,186**	**0**	**43,183**	**0**	
Total Public safety	**145,620**	**166,668**	**173,566**	**152,444**	**0**	**179,183**	**0**	
Highways and public improvements								
Highways								
4410.260 Streets STREET MAINT	0	14	0	0	0	0	0	
Total Highways	**0**	**14**	**0**	**0**	**0**	**0**	**0**	
Total Highways and public improvements	**0**	**14**	**0**	**0**	**0**	**0**	**0**	
Parks, recreation, and public property								
Parks & Recreation								
4510.110 Parks SALARIES & WAGES	2,433	2,750	1,625	3,000	0	3,000	0	
4510.130 Parks EMPLOYEE BENEFITS	186	240	124	300	0	300	0	
4510.255 Parks FUEL & OIL	205	195	373	500	0	500	0	
4510.260 Parks BLDGS & GROUNDS - SUPPLY/MAIN	6,948	5,272	12,272	10,000	0	10,000	0	
4510.270 Parks UTILITIES	1,824	2,412	1,571	1,850	0	1,800	0	
4510.740 Parks CAPITAL OUTLAY	0	4,165	67	10,000	0	661,085	0	
4515.690 Recreation NATIVITY	1,049	0	0	0	0	0	0	
Total Parks & Recreation	**12,645**	**15,034**	**16,033**	**25,650**	**0**	**676,685**	**0**	
Theatre								
4520.250 Theatre/Dance EQUIPMENT - SUPPLY/MAI	230	930	197	1,700	0	1,500	0	
4520.260 Theatre/Dance BLDGS & GROUNDS - SUPP	2,920	14,840	33,312	25,000	0	15,000	0	
4520.270 Theatre/Dance UTILITIES	6,818	9,851	4,180	6,000	0	6,000	0	
4520.280 Theatre/Dance TELEPHONE	497	545	405	600	0	550	0	
Total Theatre	**10,466**	**26,165**	**38,093**	**33,300**	**0**	**23,050**	**0**	
Cemetery								
4590.110 Cemetery SALARIES & WAGES	2,261	1,670	3,112	4,120	0	4,120	0	
4590.111 Cemetery SEXTON WAGES	4,453	3,274	5,500	4,100	0	6,000	0	
4590.130 Cemetery EMPLOYEE BENEFITS	173	146	238	200	0	200	0	
4590.255 Cemetery FUEL & OIL	786	1,091	371	1,100	0	1,100	0	
4590.260 Cemetery BLDGS & GROUNDS - SUPPLY/M	4,647	5,811	15,028	4,000	0	4,000	0	
4590.270 Cemetery UTILITIES	150	156	106	150	0	0	0	
4590.740 Cemetery CAPITAL OUTLAY	0	0	12,299	0	0	36,000	0	
Total Cemetery	**12,470**	**12,147**	**36,655**	**13,670**	**0**	**51,420**	**0**	
Total Parks, recreation, and public property	**35,581**	**53,346**	**90,781**	**72,620**	**0**	**751,155**	**0**	
Debt service								
4150.810 NonDep DEBT SERVICE - PRINCIPAL	5,000	5,000	0	0	0	0	0	
4150.815 NonDep DEBT SERVICE - INTEREST	250	125	0	0	0	0	0	

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
4520.815 Theatre/Dance DEBT SERVICE - INTEREST	0	0	0	0	0	0	0	
Total Debt service	**5,250**	**5,125**	**0**	**0**	**0**	**0**	**0**	
Transfers								
4810.910 Transfer to MBA	43,000	0	0	42,710	0	43,050	0	
4810.941 Transfer to Capital Projects	330,000	86,150	0	14,923	0	61,660	0	
Total Transfers	**373,000**	**86,150**	**0**	**57,633**	**0**	**104,710**	**0**	
Total Expenditures:	**933,735**	**678,472**	**493,748**	**626,135**	**656**	**1,296,864**	**0**	
Total Change In Net Position	**(179,670)**	**947**	**134,767**	**0**	**(656)**	**0**	**0**	

Fountain Green City
Budgeting Worksheet
21 Roads - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Taxes								
3135 R TRANSPORTATION TAX	20,960	19,935	17,387	19,000	0	21,000	0	
Total Taxes	**20,960**	**19,935**	**17,387**	**19,000**	**0**	**21,000**	**0**	
Intergovernmental revenue								
3340 STATE GRANT	0	70,000	0	0	0	0	0	
3356 R STATE ROAD FUND ALLOTMENT	168,120	154,301	119,359	160,000	0	159,145	0	
Total Intergovernmental revenue	**168,120**	**224,301**	**119,359**	**160,000**	**0**	**159,145**	**0**	
Miscellaneous revenue								
3640 SALE OF ASSETS	0	12,000	0	0	0	0	0	
Total Miscellaneous revenue	**0**	**12,000**	**0**	**0**	**0**	**0**	**0**	
Contributions and transfers								
3841 Transfer from Capital Projects Fund	0	177,066	0	20,639	0	0	0	
3851 Transfer from Water Fund	3,825	3,825	0	3,825	0	5,000	0	
3852 Transfer from Sewer Fund	3,492	3,492	0	4,677	0	4,800	0	
3931 Fund balance appropriation	0	0	0	251,264	0	0	0	
Total Contributions and transfers	**7,317**	**184,383**	**0**	**280,405**	**0**	**9,800**	**0**	
Total Revenue:	**196,397**	**440,620**	**136,746**	**459,405**	**0**	**189,945**	**0**	
Expenditures:								
Highways and public improvements								
Highways								
4410.110 Streets SALARIES & WAGES	1,959	4,424	459	4,000	0	4,000	0	
4410.130 Streets EMPLOYEE BENEFITS	150	87	35	200	0	200	0	
4410.250 Streets EQUIPMENT - SUPPLY/MAINT	12,132	14,070	7,575	8,500	0	14,000	0	
4410.255 Streets FUEL & OIL	2,809	3,153	1,869	4,800	0	4,800	0	
4410.260 Streets STREET MAINT	176,735	187,282	248,332	300,000	0	5,000	0	
4410.280 Streets TELEPHONE	159	462	427	350	0	0	0	
4410.420 Streets STREET LIGHTS	29,566	15,101	9,309	11,000	0	14,000	0	
4410.740 Streets CAPITAL OUTLAY	36,160	206,383	26,111	129,370	0	0	0	
4410.809 Streets PW TRUCK LEASE	1,106	0	1,106	0	0	0	0	
4410.810 Streets PRINCIPAL	11,374	0	0	0	0	0	0	
4410.820 Streets INTEREST	341	0	0	0	0	0	0	
Total Highways	**272,491**	**430,962**	**295,222**	**458,220**	**0**	**42,000**	**0**	
Total Highways and public improvements	**272,491**	**430,962**	**295,222**	**458,220**	**0**	**42,000**	**0**	
Miscellaneous								
4410.900 Appropriated increase in fund balance	0	0	0	0	0	147,945	0	
Total Miscellaneous	**0**	**0**	**0**	**0**	**0**	**147,945**	**0**	
Total Expenditures:	**272,491**	**430,962**	**295,222**	**458,220**	**0**	**189,945**	**0**	
Total Change In Net Position	**(76,094)**	**9,657**	**(158,476)**	**1,185**	**0**	**0**	**0**	

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Change In Net Position								
Revenue:								
Contributions and transfers								
3810 Transfer from General Fund	330,000	86,150	0	0	0	0	0	
Total Contributions and transfers	**330,000**	**86,150**	**0**	**0**	**0**	**0**	**0**	
Total Revenue:	**330,000**	**86,150**	**0**	**0**	**0**	**0**	**0**	
Expenditures:								
Transfers								
4821.910 Transfer to Road Fund	0	177,066	0	0	0	0	0	
Total Transfers	**0**	**177,066**	**0**	**0**	**0**	**0**	**0**	
Total Expenditures:	**0**	**177,066**	**0**	**0**	**0**	**0**	**0**	
Total Change In Net Position	**330,000**	**(90,916)**	**0**	**0**	**0**	**0**	**0**	

Fountain Green City
Budgeting Worksheet
51 Water - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
5111 W WATER SALES	298,728	288,813	211,530	225,000	0	253,000	0	
5121 W PENALTY & FEES	4,465	14,298	10,372	4,000	0	9,000	0	
5141 W NEW METER FEE	4,067	1,949	4,074	3,500	0	3,500	0	
5149 W MISCELLANEOUS REVENUE	0	2,727	30,200	0	0	0	0	
5151 W GRANT	26,700	0	11,300	0	0	0	0	
Total Operating income	**333,960**	**307,788**	**267,475**	**232,500**	**0**	**265,500**	**0**	
Operating expense								
6110.6171 W SALARIES & WAGES - SUPERVISOR	49,220	49,157	42,861	50,389	0	51,900	0	
6111.6171 W SALARIES & WAGES - BILLING	15,102	10,265	12,155	14,068	0	14,485	0	
6130.6171 W EMPLOYEE BENEFITS - SUPERVISOR	26,424	27,971	15,933	20,000	0	18,350	0	
6131.6171 W EMPLOYEE BENEFITS - BILLING	(4,695)	4,851	2,742	1,600	0	3,260	0	
6210.6171 W DUES, MEMBERSHIPS	11,636	10,218	9,612	11,500	0	11,500	0	
6240.6171 W OFFICE SUPPLIES & EXPENSE	2,669	1,485	2,657	2,700	0	2,700	0	
6255.6131 W FUEL & OIL	1,860	1,811	1,822	2,000	0	2,100	0	
6280.6171 W UTILITIES	2,050	1,817	1,440	2,500	0	2,100	0	
6290.6171 W TELEPHONE	159	318	427	150	0	425	0	
6310.6171 W PROFESSIONAL SERVICES	4,108	4,308	6,717	5,100	0	5,100	0	
6330.6171 W TRAVEL, TRAINING	100	0	200	500	0	500	0	
6350 W MAINTENANCE, REPAIRS, SUPPLIES	14,451	13,719	6,087	10,000	0	10,000	0	
6420.6131 W CHEMICALS & TESTING	1,300	1,702	1,207	3,000	0	2,500	0	
6450.6141 W PW TRUCK LEASE	1,106	0	1,106	0	0	0	0	
6710.6131 W DEPRECIATION	77,865	77,865	59,471	79,200	0	81,557	0	
Total Operating expense	**203,355**	**205,485**	**164,436**	**202,707**	**0**	**206,477**	**0**	
Total Income From Operations:	**130,605**	**102,302**	**103,039**	**29,793**	**0**	**59,023**	**0**	
Non-Operating Items:								
Non-operating income								
5152 W WATER IMPACT FEES	15,772	10,000	68,670	10,000	0	15,000	0	
Total Non-operating income	**15,772**	**10,000**	**68,670**	**10,000**	**0**	**15,000**	**0**	
Non-operating expense								
6820.6100 W INTEREST EXPENSE	17,021	18,311	12,484	15,000	0	15,000	0	
Total Non-operating expense	**17,021**	**18,311**	**12,484**	**15,000**	**0**	**15,000**	**0**	
Transfers out								
6910.6100 W TRANSFER TO General FUND	21,500	14,000	0	0	0	0	0	
6910.6310 W TRANSFER to Road Fund	3,825	3,825	0	3,825	0	5,000	0	
Total Transfers out	**25,325**	**17,825**	**0**	**3,825**	**0**	**5,000**	**0**	
Total Non-Operating Items:	**(26,575)**	**(26,136)**	**56,186**	**(8,825)**	**0**	**(5,000)**	**0**	
Total Income or Expense	**104,030**	**76,166**	**159,225**	**20,968**	**0**	**54,023**	**0**	

Fountain Green City

Budgeting Worksheet
52 Sewer - 07/01/2026 to 06/30/2027
100.00% of the fiscal year has expired

	2024 Actual	2025 Actual	2026 Actual	2026 Budget	2027 Actual	Original Budget	Revised Budget	Worksheet Notes
Income or Expense								
Income From Operations:								
Operating income								
5201 S SEWER SERVICES	151,171	157,002	120,785	150,000	0	145,000	0	
5251 S GRANT	16,950	0	11,850	0	0	0	0	
Total Operating income	**168,121**	**157,002**	**132,635**	**150,000**	**0**	**145,000**	**0**	
Operating expense								
6110.6271 S SALARIES & WAGES - SUPERVISOR	16,496	16,571	14,287	17,374	0	17,300	0	
6111.6271 S SALARIES & WAGES - BILLING	5,034	3,444	4,052	4,689	0	4,828	0	
6130.6271 S EMPLOYEE BENEFITS - SUPERVISOR	6,820	10,156	5,311	5,500	0	5,000	0	
6131.6271 S EMPLOYEE BENEFITS - BILLING	498	796	914	600	0	850	0	
6210.6271 S BOOKS & MEMBERSHIPS	288	407	277	200	0	300	0	
6230.6271 S TRAVEL & TRAINING	100	0	0	0	0	0	0	
6240.6271 S OFFICE SUPPLIES & EXPENSE	2,562	1,317	1,582	2,500	0	2,000	0	
6251.6271 S CLOTHING ALLOWANCE	347	367	391	400	0	400	0	
6255.6271 S FUEL & OIL	1,887	1,739	2,022	2,500	0	2,500	0	
6280.6271 S UTILITIES	785	821	83	900	0	950	0	
6290.6271 S TELEPHONE	159	512	321	400	0	400	0	
6310.6271 S PROFESSIONAL SERVICES	4,009	4,708	6,717	4,500	0	4,200	0	
6350 S CURRENT MAINTENANCE, REPAIR, MATERIA	6,873	21,877	1,684	8,500	0	8,510	0	
6420.6201 S CHEMICALS & TESTING	0	0	0	1,021	0	750	0	
6450.6241 S PW TRUCK LEASE	1,106	0	1,106	0	0	0	0	
6710.6201 S DEPRECIATION	80,876	80,876	61,729	80,876	0	84,567	0	
Total Operating expense	**127,839**	**143,591**	**100,474**	**129,960**	**0**	**132,555**	**0**	
Total Income From Operations:	**40,282**	**13,411**	**32,161**	**20,040**	**0**	**12,445**	**0**	
Non-Operating Items:								
Non-operating income								
5252 S SEWER IMPACT FEES	8,858	7,086	39,201	6,000	0	44,268	0	
Total Non-operating income	**8,858**	**7,086**	**39,201**	**6,000**	**0**	**44,268**	**0**	
Non-operating expense								
6820.6200 S DEBT SERVICE - INTEREST	10,347	11,616	7,545	9,540	0	0	0	
Total Non-operating expense	**10,347**	**11,616**	**7,545**	**9,540**	**0**	**0**	**0**	
Transfers out								
6910.6200 S TRANSFER TO GENERAL FUND	6,000	4,000	0	0	0	0	0	
6910.6310 S Transfer to Road Fund	3,492	3,492	0	4,677	0	4,800	0	
Total Transfers out	**9,492**	**7,492**	**0**	**4,677**	**0**	**4,800**	**0**	
Total Non-Operating Items:	**(10,982)**	**(12,022)**	**31,656**	**(8,217)**	**0**	**39,468**	**0**	
Total Income or Expense	**29,300**	**1,390**	**63,817**	**11,823**	**0**	**51,913**	**0**	