

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

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Taxes			
3110 G PROPERTY TAXES	96,978.59	100,225.00	100,000.00
3120 G PROPERTY TAXES DELINQUENT	4,157.99	8,158.00	7,400.00
3130 G SALES & USE TAX	231,573.22	222,548.00	243,372.00
3140 G FRANCHISE TAX	49,846.87	46,200.00	45,750.00
3170 G FEE IN LIEU OF TAXES	12,331.74	14,896.00	16,404.00
3171 CIRCUIT BREAKER TAX	847.39		847.00
Total Taxes	395,735.80	392,027.00	413,773.00
Licenses and permits			
3210 G BUSINESS LICENSE	3,105.00	2,895.00	2,100.00
3212 FOOD TRUCK PERMIT	20.00	20.00	36.00
3225 G ANIMAL LICENSE	3,165.00	3,685.00	3,000.00
3226 ANIMAL CONTROL FEES/FINES	205.00	115.00	550.00
3227 CODE ENFORCEMENT			150.00
Total Licenses and permits	6,495.00	6,715.00	5,836.00
Intergovernmental revenue			
3340 G STATE GRANT			537,875.00
3380 G FIRE CONTRACTS		12,796.00	
3381 G WILDLAND FIRES		2,966.00	
Total Intergovernmental revenue		15,762.00	537,875.00
Charges for services			
3445 G LANDFILL REVENUE	23,178.90	23,546.00	23,450.00
3446 G UT DEPT OF WATER QUALITY REVENUE			4,576.00
3465 G FIRE DISTRICT REVENUE	10,812.48	1,204.00	
3470 G PARK FEES	475.00	650.00	500.00
3480 G SALE OF CEMETERY LOTS			2,000.00
3481 OPENING & CLOSING CEMETERY	7,150.00	9,950.00	5,000.00
3482 P&Z SUNDRY REVENUE	745.00	940.00	720.00
3490 G CEMETERY- PERPETUAL CARE	3,700.00	12,970.00	5,000.00
Total Charges for services	46,061.38	49,260.00	41,246.00
Fines and forfeitures			
3510 G PENALTIES/FINES - COURT	18,976.67	8,353.00	10,000.00
3520 G PENALTIES/FINES - BAIL	(2,010.00)		
Total Fines and forfeitures	16,966.67	8,353.00	10,000.00
Interest			
1569 Library Interest Earnings		25.00	
3224 Animal Control Interest Earnings		25.00	
3610 G INTEREST EARNINGS	91,727.84	85,000.00	71,000.00
Total Interest	91,727.84	85,050.00	71,000.00
Miscellaneous revenue			
3172 G CELL TOWER		11,742.00	16,800.00
3615 G HISTORY BOOK	290.00	246.00	200.00
3621 G CITY HALL RENT	1,730.00	1,525.00	2,000.00
3622 G THEATER AND DANCE HALL	4,100.00	10,225.00	5,600.00
3625 G NATIVITY DONATIONS	300.00		
3626 G LAMB DAY DONATIONS			30,000.00
3627 LAMB DAY FIREWORKS	2,000.00	2,000.00	2,000.00
3630 G MISS FOUNTAIN GREEN REVENUE	410.00		
3640 G SALE OF ASSETS		158,476.00	
3687 G LDRA community assistance reimbursement critical	69,631.46		
3690 G MISCELLANEOUS REVENUE	24,307.92	6,000.00	20,000.00
3872 G THEATER PLAY FEES DONATIONS	1,663.10		
Total Miscellaneous revenue	104,432.48	190,214.00	76,600.00
Contributions and transfers			
3811 G TRANSFER FROM WATER	14,000.00		

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3812 G TRANSFER FROM SEWER	4,000.00		
3890 G FUND BAL TO BE APPROP			129,210.00
Total Contributions and transfers	18,000.00		129,210.00
Total Revenue:	679,419.17	747,381.00	1,285,540.00
Expenditures:			
General government			
Council			
4110.110 Council SALARIES & WAGES	2,620.00	2,780.00	2,400.00
4110.290 Council CITY PARTY	1,561.40	3,306.00	3,000.00
4110.630 Council CONTRIBUTIONS/SPONSORSHIP	3,543.55	3,388.00	
Total Council	7,724.95	9,474.00	5,400.00
Court			
4120.110 Court CLERK SALARIES, WAGES	3,600.00	3,300.00	3,600.00
4120.111 Court JUDGE'S SALARY	6,239.20	7,035.00	9,400.00
4120.130 Court EMPLOYEE BENEFITS	314.85	252.00	250.00
4120.230 Court TRAVEL & TRAINING	76.21	225.00	838.00
4120.240 Court OFFICE SUPPLIES & EXPENSE	498.41	505.00	
Total Court	10,728.67	11,317.00	14,088.00
Administrative			
4140.110 Admin SALARIES & WAGES	34,917.36	29,293.00	30,172.00
4140.111 Admin CLERK SALARIES & WAGES	12,103.57	14,478.00	19,046.00
4140.130 Admin EMPLOYEE BENEFITS	32,853.80	26,850.00	24,000.00
4140.131 Admin CLERK EMPLOYEE BENEFITS	916.80	1,050.00	950.00
4140.210 Admin BOOKS, MEMBERSHIPS & DUES	1,786.59	1,468.00	2,000.00
4140.220 Admin PUBLIC NOTICES	342.00	2,658.00	2,500.00
4140.230 Admin TRAVEL & TRAINING	1,543.52	2,400.00	2,400.00
4140.240 Admin OFFICE SUPPLIES & EXPENSE	3,321.04	3,000.00	5,000.00
4140.250 Admin TECH SUPPORT/SOFTWARE	22,479.99	13,000.00	20,000.00
4140.255 Admin FUEL & OIL	618.18	750.00	750.00
4140.260 Admin BLDGS & GROUNDS - SUPPLY/MAINT	14,656.88	12,000.00	12,000.00
4140.270 Admin UTILITIES	9,621.13	12,000.00	10,000.00
4140.280 Admin TELEPHONE	5,762.60	6,000.00	6,000.00
4140.305 Admin ATTORNEY	15,850.34	10,000.00	1,000.00
4140.315 Admin LEGAL, AUDITING	1,875.00	1,950.00	2,200.00
4140.540 Admin BANK CHARGES, PENALTIES	8,408.09	3,000.00	5,527.00
4140.740 Admin CAPITAL OUTLAY		1,326.00	
Total Administrative	167,056.89	141,223.00	143,545.00
Non-Departmental			
4150.260 NonDep BLDGS & GROUNDS - SUPPLY/MAINT	2,158.66	3,000.00	2,200.00
4150.340 NonDep ELECTIONS	701.00	1,500.00	800.00
4150.510 NonDep INSURANCE, PROPERTY, LIABILITY	25,708.30	26,000.00	28,000.00
4150.620 NonDep DUP	18,466.73	5,000.00	5,890.00
4150.635 NonDep LIBRARY SUPPLIES	450.00	450.00	450.00
4150.640 NonDep LIBRARY STORY HOUR	1,385.06	2,500.00	2,000.00
4150.645 NonDep LIBRARY DIRECTOR	9,556.98	16,068.00	16,550.00
4150.660 NonDep MISS FOUNTAIN GREEN	5,437.02	6,500.00	6,500.00
4150.665 NonDep LION'S CLUB	500.00	500.00	500.00
4150.680 NonDep FIRE DISTRICT	5,956.50		
4150.690 NonDep COUNTY LANDFILL	15,123.60	20,000.00	15,493.00
4150.695 NonDep OTHER CHARGES	7,367.24	12,000.00	18,000.00
4150.700 NonDep LDRA COMMUNITY ASSISTANCE REIMBURSEMENT CRI	83,999.11	75,000.00	
Total Non-Departmental	176,810.20	168,518.00	96,383.00
Planning and zoning			
4180.110 P&Z WAGES AND SALARIES	4,175.79	12,600.00	600.00
4180.130 P&Z EMPLOYEE BENEFITS	319.43	300.00	300.00
4180.250 P&Z OTHER EXPENSES	352.98	1,500.00	1,500.00
Total Planning and zoning	4,848.20	14,400.00	2,400.00
Total General government	367,168.91	344,932.00	261,816.00

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Public safety			
Police			
4210.110 Police Salaries	2,151.38		
4210.130 Police Employee Benefits	188.16		
4210.350 Police CONTRACT SERVICES	125,000.00	114,258.00	130,000.00
4210.400 Police CODE ENFORCEMENT			1,000.00
4210.450 Police ANIMAL CONTROL EXPENSES	4,861.49	5,000.00	5,000.00
Total Police	132,201.03	119,258.00	136,000.00
Fire			
4220.110 Fire SALARIES & WAGES	3,000.00	3,090.00	3,183.00
4220.230 Fire TRAVEL & TRAINING	1,330.96	1,500.00	1,000.00
4220.240 Fire VOLUNTEERS	306.88	300.00	300.00
4220.250 Fire EQUIPMENT - SUPPLY/MAINT	17,045.40	10,000.00	12,000.00
4220.255 Fire FUEL & OIL	2,916.66	3,000.00	3,500.00
4220.260 Fire FIREWORKS	4,045.14	4,000.00	4,000.00
4220.270 Fire UTILITIES	2,741.24	2,500.00	2,700.00
4220.400 Fire EMT'S		1,796.00	
4220.410 Fire WILDFIRE PREPAREDNESS			6,500.00
4220.610 Fire UNIFORM ALLOWANCE	3,080.85	7,000.00	10,000.00
Total Fire	34,467.13	33,186.00	43,183.00
Total Public safety	166,668.16	152,444.00	179,183.00
Highways and public improvements			
Highways			
4410.260 Streets STREET MAINT	14.36		
Total Highways	14.36		
Total Highways and public improvements	14.36		
Parks, recreation, and public property			
Parks & Recreation			
4510.110 Parks SALARIES & WAGES	2,749.68	3,000.00	3,000.00
4510.130 Parks EMPLOYEE BENEFITS	240.48	300.00	300.00
4510.255 Parks FUEL & OIL	194.91	500.00	500.00
4510.260 Parks BLDGS & GROUNDS - SUPPLY/MAINT	5,272.16	10,000.00	10,000.00
4510.270 Parks UTILITIES	2,411.70	1,850.00	1,800.00
4510.740 Parks CAPITAL OUTLAY	4,165.00	10,000.00	661,085.00
Total Parks & Recreation	15,033.93	25,650.00	676,685.00
Theatre			
4520.250 Theatre/Dance EQUIPMENT - SUPPLY/MAINT	929.60	1,700.00	1,500.00
4520.260 Theatre/Dance BLDGS & GROUNDS - SUPPLY/MAINT	14,839.97	25,000.00	15,000.00
4520.270 Theatre/Dance UTILITIES	9,850.51	6,000.00	6,000.00
4520.280 Theatre/Dance TELEPHONE	545.01	600.00	550.00
Total Theatre	26,165.09	33,300.00	23,050.00
Cemetery			
4590.110 Cemetery SALARIES & WAGES	1,669.55	4,120.00	4,120.00
4590.111 Cemetery SEXTON WAGES	3,273.69	4,100.00	6,000.00
4590.130 Cemetery EMPLOYEE BENEFITS	146.01	200.00	200.00
4590.255 Cemetery FUEL & OIL	1,091.38	1,100.00	1,100.00
4590.260 Cemetery BLDGS & GROUNDS - SUPPLY/MAINT	5,810.69	4,000.00	4,000.00
4590.270 Cemetery UTILITIES	155.60	150.00	
4590.740 Cemetery CAPITAL OUTLAY			36,000.00
Total Cemetery	12,146.92	13,670.00	51,420.00
Total Parks, recreation, and public property	53,345.94	72,620.00	751,155.00
Debt service			
4150.810 NonDep DEBT SERVICE - PRINCIPAL	5,000.00		
4150.815 NonDep DEBT SERVICE - INTEREST	125.00		
Total Debt service	5,125.00		
Transfers			

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	2025 Actual	2026 Budget	2027 Budget
4810.910 Transfer to MBA		42,710.00	43,050.00
4810.941 Transfer to Capital Projects	86,150.00	14,923.00	50,336.00
Total Transfers	86,150.00	57,633.00	93,386.00
Total Expenditures:	678,472.37	627,629.00	1,285,540.00
Total Change In Net Position	946.80	119,752.00	

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

	2025 Actual	2026 Budget	2027 Budget
Change In Net Position			
Revenue:			
Taxes			
3135 R TRANSPORTATION TAX	19,935.47	21,456.00	21,000.00
Total Taxes	19,935.47	21,456.00	21,000.00
Intergovernmental revenue			
3340 STATE GRANT	70,000.00		
3356 R STATE ROAD FUND ALLOTMENT	154,301.17	160,000.00	159,145.00
Total Intergovernmental revenue	224,301.17	160,000.00	159,145.00
Miscellaneous revenue			
3640 SALE OF ASSETS	12,000.00		
Total Miscellaneous revenue	12,000.00		
Contributions and transfers			
3841 Transfer from Capital Projects Fund	177,066.00	20,639.00	
3851 Transfer from Water Fund	3,825.00	3,825.00	5,000.00
3852 Transfer from Sewer Fund	3,492.00	4,677.00	4,800.00
3931 Fund balance appropriation		251,264.00	
Total Contributions and transfers	184,383.00	280,405.00	9,800.00
Total Revenue:	440,619.64	461,861.00	189,945.00
Expenditures:			
Highways and public improvements			
Highways			
4410.110 Streets SALARIES & WAGES	4,424.44	4,000.00	4,000.00
4410.130 Streets EMPLOYEE BENEFITS	87.16	200.00	200.00
4410.250 Streets EQUIPMENT - SUPPLY/MAINT	14,069.79	8,500.00	14,000.00
4410.255 Streets FUEL & OIL	3,152.66	4,800.00	4,800.00
4410.260 Streets STREET MAINT	187,281.81	300,000.00	5,000.00
4410.280 Streets TELEPHONE	462.46	350.00	
4410.420 Streets STREET LIGHTS	15,100.90	11,000.00	14,000.00
4410.740 Streets CAPITAL OUTLAY	206,382.98	129,370.00	
Total Highways	430,962.20	458,220.00	42,000.00
Total Highways and public improvements	430,962.20	458,220.00	42,000.00
Miscellaneous			
4410.900 Appropriated increase in fund balance			147,945.00
Total Miscellaneous			147,945.00
Total Expenditures:	430,962.20	458,220.00	189,945.00
Total Change In Net Position	9,657.44	3,641.00	

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

	2025 Actual	2026 Budget	2027 Budget
Income or Expense			
Income From Operations:			
Operating income			
5111 W WATER SALES	288,813.20	225,000.00	253,000.00
5121 W PENALTY & FEES	14,298.25	4,000.00	9,000.00
5141 W NEW METER FEE	1,949.00	3,500.00	3,500.00
5149 W MISCELLANEOUS REVENUE	2,727.20		
Total Operating income	307,787.65	232,500.00	265,500.00
Operating expense			
6110.6171 W SALARIES & WAGES - SUPERVISOR	49,157.05	50,389.00	51,900.00
6111.6171 W SALARIES & WAGES - BILLING	10,265.28	14,068.00	14,485.00
6130.6171 W EMPLOYEE BENEFITS - SUPERVISOR	27,970.50	20,000.00	18,350.00
6131.6171 W EMPLOYEE BENEFITS - BILLING	4,850.52	1,600.00	3,260.00
6210.6171 W DUES, MEMBERSHIPS	10,217.63	11,500.00	11,500.00
6240.6171 W OFFICE SUPPLIES & EXPENSE	1,484.63	2,700.00	2,700.00
6255.6131 W FUEL & OIL	1,810.73	2,000.00	2,100.00
6280.6171 W UTILITIES	1,816.57	2,500.00	2,100.00
6290.6171 W TELEPHONE	317.95	150.00	425.00
6310.6171 W PROFESSIONAL SERVICES	4,308.32	5,100.00	5,100.00
6330.6171 W TRAVEL, TRAINING		500.00	500.00
6350 W MAINTENANCE, REPAIRS, SUPPLIES	13,718.89	10,000.00	10,000.00
6420.6131 W CHEMICALS & TESTING	1,702.00	3,000.00	2,500.00
6710.6131 W DEPRECIATION	77,865.24	79,200.00	81,557.00
Total Operating expense	205,485.31	202,707.00	206,477.00
Total Income From Operations:	102,302.34	29,793.00	59,023.00
Non-Operating Items:			
Non-operating income			
5152 W WATER IMPACT FEES	10,000.00	10,000.00	15,000.00
Total Non-operating income	10,000.00	10,000.00	15,000.00
Non-operating expense			
6820.6100 W INTEREST EXPENSE	18,310.87	15,000.00	15,000.00
Total Non-operating expense	18,310.87	15,000.00	15,000.00
Transfers out			
6910.6100 W TRANSFER TO General FUND	14,000.00		
6910.6310 W TRANSFER to Road Fund	3,825.00	3,825.00	5,000.00
Total Transfers out	17,825.00	3,825.00	5,000.00
Total Non-Operating Items:	(26,135.87)	(8,825.00)	(5,000.00)
Total Income or Expense	76,166.47	20,968.00	54,023.00

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52 Sewer - 07/01/2026 to 06/30/2027
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	2025 Actual	2026 Budget	2027 Budget
Income or Expense			
Income From Operations:			
Operating income			
5201 S SEWER SERVICES	157,002.32	150,000.00	145,000.00
Total Operating income	157,002.32	150,000.00	145,000.00
Operating expense			
6110.6271 S SALARIES & WAGES - SUPERVISOR	16,571.23	17,374.00	17,300.00
6111.6271 S SALARIES & WAGES - BILLING	3,444.42	4,689.00	4,828.00
6130.6271 S EMPLOYEE BENEFITS - SUPERVISOR	10,156.04	5,500.00	5,000.00
6131.6271 S EMPLOYEE BENEFITS - BILLING	795.56	600.00	850.00
6210.6271 S BOOKS & MEMBERSHIPS	406.72	200.00	300.00
6240.6271 S OFFICE SUPPLIES & EXPENSE	1,316.63	2,500.00	2,000.00
6251.6271 S CLOTHING ALLOWANCE	366.95	400.00	400.00
6255.6271 S FUEL & OIL	1,739.08	2,500.00	2,500.00
6280.6271 S UTILITIES	821.08	900.00	950.00
6290.6271 S TELEPHONE	512.28	400.00	400.00
6310.6271 S PROFESSIONAL SERVICES	4,708.36	4,500.00	4,200.00
6350 S CURRENT MAINTENANCE, REPAIR, MATERIALS	21,876.91	8,500.00	8,510.00
6420.6201 S CHEMICALS & TESTING		1,021.00	750.00
6710.6201 S DEPRECIATION	80,875.68	80,876.00	84,567.00
Total Operating expense	143,590.94	129,960.00	132,555.00
Total Income From Operations:	13,411.38	20,040.00	12,445.00
Non-Operating Items:			
Non-operating income			
5252 S SEWER IMPACT FEES	7,086.00	6,000.00	44,268.00
Total Non-operating income	7,086.00	6,000.00	44,268.00
Non-operating expense			
6820.6200 S DEBT SERVICE - INTEREST	11,615.59	9,540.00	
Total Non-operating expense	11,615.59	9,540.00	
Transfers out			
6910.6200 S TRANSFER TO GENERAL FUND	4,000.00		
6910.6310 S Transfer to Road Fund	3,492.00	4,677.00	4,800.00
Total Transfers out	7,492.00	4,677.00	4,800.00
Total Non-Operating Items:	(12,021.59)	(8,217.00)	39,468.00
Total Income or Expense	1,389.79	11,823.00	51,913.00