# City of Marshallville - General Fund

## 2026-2027 Budget Workshop

| | Apr '25 - Mar 26 | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|
| 11 | | | |
| Alternative Ad Valorem Tax | | | |
| Franchise Tax | | | |
| Insurance Premium Tax | | | |
| Interest Charge (City Tax) | | | |
| Lost - Local Option Sales Tax | | | |
| Mobile Home Tax | | | |
| Ordinary Income/Expense | | | |
| Income | | | |
| Revenues | | | |
| Charges For Sen.'ices | | | |
| Cemetary Lots | | | |
| Garbage Fees Income | | | |
| Total Charges For Services | | | |
| Fines and Forfeitures | | | |
| Fines and Forfeitures | | | |
| Total Fines and Forfeitures | | | |
| Intergovernmental | | | |
| Govenors Discretionary Fund | | | |
| Pilot - Payment in Lieu Taxes | | | |
| State of Georgia | 300.00 | 3,000.00 | 1 ,ooo.oo |
| Total Intergovernmental | 951625.27 | 125,000.00 | 107,000.00 |
| Investment Income | | | |
| Interest Income Bank Accounts | 95,925.27 | 128,000.00 | 108,ooo.co |
| Investment Income - Other | 47,092.02 | 48,000.00 | 52,000.00 |
| Total Investment Income | 47,092.02 | 481000.00 | 52,000.00 |
| Licenses and Permits | | | |
| Building Permits | | | |
| Business License - Occup Tax | 157,597.82 | | |
| Insurance License | 12,228.49 | 1 ,ooo.oc | 12,000.00 |
| Total Licenses and Permits | 8,134.00 | | |
| Other income | 177,960.31 | 11 1000.00 | 12,000.00 |
| Donations | | | |
| Tomado Relief | | | |
| Donations - Other | 0.00 | 0.00 | 0.00 |
| Total Donations | 11.15 | 0.00 | 0.00 |
| Elecäon Qualification Fee | | | |
| Other Revenue | 6,242.00 | 3,500.00 | 3,500.00 |
| Rental Fee I Park | | | |
| Rental Revenue - M-Community C | 7,915.00 | 7,600.00 | 7,600.00 |
| Total Other Income | 1 ,050.oo 0.00 11500.00 | 15,207.00 | 11,100.00 121600.00 |
| Taxes | | | |
| Alcohol Tax | | | |

# City of Marshallville - General Fund

## 2026-2027 Budget Workshop

| | Apr '25 - Mar 26 | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|
| Unemployment Security | -8,135.00 | | |
| Total Personal Service & Employee Ben | 13,975.42 | 9,825.00 | 5,000.00 |
| Purchased I Contract Services | 5,840.42 | 9,325.00 | 5,000.00 |
| Advertising | 680.00 | | |
| Auditor - Account | 15,855.27 | 9,000.00 | 9,000.00 |
| Bank Service Charge | 3,550.00 | 2,500.00 | 3,500.00 |
| Building Inspection | 0.00 | 0.00 | 0.00 |
| Contributions I D | 25,925.69 | 21325.00 | 17,500.00 |
| Copier Lease | 15,852.03 | 17,500.00 | 16,000.00 |
| Copier Maintenance | 995.13 | 600.00 | 1 ,ooo.ca |
| Development & Training | 6,427.54 | 121000.00 | 61500.00 |
| Dues & Subscriptions | 113,680.16 | 1 oo,oco.oo | 120,000.00 |
| Election Cost | 155,420.50 | 191 ,oco.oo | 160,000.00 |
| Equipment Repairs | 996.63 | 425.00 | 900.00 |
| GMA Dues | | | |
| Legal Retainer | | | |
| Macon County Chamber | | | |
| Mileage, Meals & | | | |
| Property Tax - (City) | | | |
| Public Utility Tax | | | |
| Railroad Equipment Ad Valorem | | | |
| Real Estate Transfer Tax Rett | | | |
| Recording Intangible Tax | | | |
| Title Ad Valorem Tax | 261 ,835.55 | 225,000.00 | 261 ,600.oo |
| Vehicle Tax | 52,343.20 | 52,000.00 | 52,500.00 |
| Total Taxes | 2,071.30 | 11700.00 | 2,000.00 |
| Total Revenues | 11883.99 | 500.00 | 1 ,600.oo |
| Total Income | 2,136.07 | 2,000.00 | 2,000.00 |
| Expense | i 81971.49 | 18,000.00 | 18,000.00 |
| Administration | 8,554.77 | 4,000.00 | 8,000.00 |
| Other Expenses | | | |
| Miscellaneous | 1,003,289.80 | 844,150.00 | 852,200.00 |
| Total Other Expenses | 1,003,289.80 | 844,150.00 | 852,200.00 |
| Personal Service & Employee Ben | 641 168.36 | 624, 725.00 | 650, 100.00 |
| Council's Salaries | | 844,150.00 | 852200.00 |
| Council Salaries | | | 852,200.00 |
| Health and Life Insurance | | | |
| Mayors Salary | | | |
| Medicare - Admin | | | |
| Retirement - Admin | 1 ,034.00 | 11500.00 | 11000.00 |
| Salaries | | | |
| Social Security | 1,034.00 | 1 ,500.00 | 11000-00 |

# City of Marshallville - General Fund

## 2026-2027 Budget Workshop

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 0.00 | 0.00 | 0.00 | | 11434.80 | 550.00 | 1,500.00 |
| 1 | 11600.00 | 12,000.00 | 12,000.00 | 4,208.95 | 6,000.00 | i 11750.00 | 11,100.00 | 1 11500.00 | 272.20 | 0.00 | 0.00 |
| | 5,000.00 | | | | | 2,009.01 | 11600.00 | 2,000.00 | 1,100.00 | | |
| | 6,000.00 | 6,000.00 | 6,000.00 | 781.27 | 370.00 | 370.00 | 6,198.65 | 7,000.00 | 6,000.00 | 1 | ,278.20 | 3,000.00 |
| | 386.87 | 6,500.00 | 3,500.00 | 36,670.00 | 46,000.00 | 2,000.00 | 1 | ,395.oo | 1 | ,500.oo | 1 | ,500.oo | 1 | 1475.29 | 1 |
| | 36,000.00 | 3,563.65 | 3,675.00 | 3,000.00 | | ,250.oo | 1 | 1250.00 | 5,002.00 | 400.00 | 400.00 | 819.00 |
| | 624.85 | 100.00 | 100.00 | | | 11500.00 | 11500.00 | 11727.26 | 850.00 | 850.00 | 5,400.00 |
| | | | | | | 6ß00.oo | 6,300.00 | | | | |
| | 63,835.59 | 80,645.00 | 65,970.00 | | | 75.00 | 1 , 700.00 | 1 1500.00 |
| | | | | | | 2,630.61 | 11500.00 | 1 1700.00 |

| | Apr '25 - Mar 26 | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|
| Municipal Judge R | 5,000.00 | 5,200.00 | 5,200.00 |
| Payroll Service - | 13,091.93 | 12,000.00 | 12,000.00 |
| Pest Control - AD | 680.00 | 1,050.00 | i ,050.OO |
| Postage | 11760.47 | 550.00 | 1,700.00 |
| Postage Box Rent | 0.00 | 270.00 | 270.00 |
| Propersr Insurance | 58,661.00 | 30,000.00 | 50,000.00 |
| R.D.C. Dues | 740.25 | 4,500.00 | 1 ,500.oo |
| Reimbursments | 1 ,693.90 | | |
| Soffivare Support | 34,797.75 | 30,000.00 | 35,000.00 |
| Telephone | 16,409.77 | 9,000.00 | 131000.00 |
| Workers's Compensation | 2,239.75 | 1 ,ooo.oo | 2,000.00 |
| Purchased / Contract Services - Other | 500.00 | 0.00 | 0.00 |
| Total Purchased I Contract Services | 178,141.84 | 131,820.00 | 159,720.00 |
| Supplies | | | |
| Cleaning Supplies | 0.00 | 1 ,ooo.oo | 500.00 |
| Electricity | 5,889.04 | 3,200.00 | 5,800.00 |
| Office Supplies | 6,146.59 | 111000.oo | 6,500.00 |

# City of Marshallville - General Fund

## 2026-2027 Budget Workshop

| | Apr '25 - Mar 26 | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|
| **Total** Supplies | 12,035.63 | 15,200.00 | 12,800.00 |
| Total Administration | 255,047.06 | 229,165.00 | 239,490.00 |
| Other Departments | | | |
| Library | | | |
| Personal Service and Employ Ben | | | |
| Medicare | 315.66 | 310.00 | 315.00 |
| Salaries | 23,079.00 | 211480.00 | 23,000.00 |
| Social Security | 1 ,350.04 | 1 ,330.oo | 1,330.00 |
| Unemplyment Tax | 218.10 | 5.00 | 200.00 |
| Total Purchased I Contracted Services | 158.00 | | |
| Supplies | | | |
| Building Maint. | 0.00 | 600.00 | 600.00 |
| ElectriciV | 3,139.15 | 3,300.00 | 3,300.00 |
| Supplies - | 361.96 | 150.00 | 150.00 |
| Telephone | 0.00 | 250.00 | 250.00 |
| Total Personal Service and Employ Ben | 24,962.80 | 23,125.00 | 24,845.00 |
| Purchased / Contracted Sen.'ices | | | |
| Postage Box Rent | 158.00 | | |
| Total Supplies | | | 3,501.11 |
| 4,300.00 4,300.00 4,300.00 | | | |
| Totai Library | 28,621.91 | 27,425.00 | 29,145.00 |
| Recreation | | | |
| Purchased / Contracted Services | | | |
| Park Maintenancce | 100,860.60 | i 1500.00 | 1 ,500.oo |
| Total Purchased I Contracted Services | 100,860.60 | 11500.00 | 1,500.00 |
| Supplies | | | |
| Electricity | | Supplies - | |
| Recreation Supplies | | Total Supplies | |
| Total Supplies | | Total Senior Center | |
| Total Recreation | | Total Other Departments | |
| Senior Center | | Public Safety | |
| Purchased I Contracted Services | | Fire | |
| Building Maintenance | | Purchased / Contract Services | |
| Pest Control - Admin | | Macon County Comm | |
| Total Purchased f Contracted Services | | Macon County Fire | |
| Supplies | | Mileage, Meals & | |
| Electricity | | Vehicle Maintenance | |

# City of Marshallville - General Fund

## 2026-2027 Budget Workshop

| | Apr '25 - Mar 26 | 2025-26 Budget | 2026-27 |
|---|---|---|---|
| Budget | | | |
| Total Purchased I Contract Services | | 0.00 | 0.00 |
| Supplies | 325.00 | 1 ,500.oo | 1 ,500.oo |
| Electricity | 101,185.60 | | |
| Gas & Oil | | 2,400.00 | 2,400.00 |
| Supplies | | 75.00 | 75.00 |
| Total Supplies | 1,449.12 | 2,475.00 | 2,475.00 |
| Total Fire | 81.00 | | |
| Police | 1,530.12 | | |
| Personal Service and Employ Ben | | 4,300.00 | 6,800.00 |
| Health and Life Insurance | 7,612.80 | 210.00 | 210.00 |
| Medicare | 0.00 | 4,510.00 | 7,010.00 |
| Retirement GMEBS | 7,612.80 | 6,985.00 | 9,485.00 |
| Salaries | 9,142.92 | 35,910.00 | 40,130.00 |
| Social Security | 138,950.43 | | |
| Unemployment Security | | | |
| Total Personal Service and Employ Ben | | | |
| Purchased I Contract Services | | | |
| Computer Maintenace | 0.00 | 3,925.00 | 0.00 |
| Drug Screen Lab | 11 ,724.oo | 7,625.00 | 12,000.00 |
| Dues & Subscriptions | 194.87 | | |
| | 992.88 | 0.00 | 0.00 |
| 45.00 | 12,911.75 | 1 1 ,550.oo | 12,000.00 |
| 280.00 0.00 0.00 | | | |
| | 3,008.39 | 21350.00 | 3,000.00 |
| | 195.65 | 650.00 | 650.00 |
| | 0.00 | 375.00 | 375.00 |
| | 3,204.04 | 3,375.00 | 4,025.00 |
| | 16,115.79 | 14,925.00 | 16,025.00 |
| | 4,050.02 | 28,000.00 | 5,000.00 |
| | 3,406.21 | 3, 120.00 | |
| | 3,500.00 | | |
| | 908.31 | 111500.00 | 1 ,ooo.oo |
| | 234,816.57 | 203,1 15.00 | 235,000.00 |
| | 16,173.04 | | |
| | 13,325.00 | 16,000.00 | 3,027.47 |
| | 50.00 | 50.00 | |
| | 262,381 62 | 259,110.00 | 260,550.00 |

# City of Marshallville - General Fund

## 2026-2027 Budget Workshop

| | Apr '25 - Mar 26 | 2025-26 Budget | 2026-27 |
|---|---|---|---|
| Budget | | | |
| 6,302.40 | | Unemployment Security | |
| 225.00 50.00 50.00 150.00 550.00 550.00 | | Total Personal Service and Employ Ben | |
| Employee Training | | Purchased I Contracted Services | |
| Equipment Maintenance | | Cleaning Of Streets | |
| Fine Surcharge Fees | | Total Purchased I Contracted Services | |
| Mileage, Meals & | | Supplies | |
| Pest Control | 1,105.00 | 750.00 | 750.00 |
| Public Safety Building | 907.00 | 4,000.00 | 2,000.00 |
| Expense | 10,809.51 | 0.00 | 10,000.00 |
| Telecommunication | 2,494.57 | 750.00 | 750.00 |
| Telephone | 546.00 | 55.00 | 55.00 |
| Vehicle Maintenance | 0.00 | 100.00 | 100.00 |
| Workers's Compensation | 2,537.12 | 0.00 | 2,500.00 |
| Total Purchased I Contract | 2,260.07 | 8,500.00 | |
| Services | 6,641.37 | 6,000.00 | 6,000.00 |
| Supplies | 5,561.00 | 5,300.00 | 5,300.00 |
| Copier Maintenance | | | |
| Electricity | 39,539.04 | 26,055.00 | 32,055.00 |
| Gas & Oil | | | |
| Miscellanious Expense | 2,910.12 | 2,325.00 | 3,000.00 |
| Office Supplies | 8,553.45 | 6,100.00 | 8,000.00 |
| Postage | 13,565.85 | 1 ,500.oo | 13,000.00 |
| Uniforms | 400.00 | | |
| Total Supplies | 901.32 | 1 ,ooo.oo | sooo.oo |
| Total Police | 0.00 | 60.00 | 60.00 |
| Total Public Safety | 2,906.87 | 4,000.00 | 4,000.00 |
| Public Works | | | |
| Sanitation | 29,237.61 | 24,985.00 | 29,060.00 |
| Purchased I Contracted Services | | | |
| Garbage Collection | 331 , 158.27 | 310,150.00 | 3211665.00 |
| Total Purchased I Contracted | | | |
| Services | 347,274.06 | 325,075.00 | 337,690.00 |
| Total Sanitation | | | |
| Street | | | |
| Personal Service and Employ Ben | | | |
| Contract Services | 119,098.43 | 115,000.00 | 120,000-00 |
| Health and Life Insurance | | | |
| Medicare Street | 119,098.43 | 1 15,000.00 | 120,000.00 |
| Retirement GMEBS | | | |
| Salaries | 119,098.43 | 1 15,000.00 | 120,000.00 |
| Social Security | | | |

# City of Marshallville - General Fund

## 2026-2027 Budget Workshop

| | Apr '25 - Mar 26 | 2025-26 Budget | 2026-27 |
|---|---|---|---|
| Budget | | | |
| 1 t885.oo | | | |
| | 0.00 | 16,000.00 | 0.00 |
| | 449.28 | 918.00 | 500.00 |
| | 327.16 | 3,900.00 | 500.00 |
| | 31 ,654.oo | 62,532.00 | |
| | 30,000.00 | 1,921.12 | 3,880.00 |
| | 1 ,800.oo | 483.18 | |
| | 20.00 | 500.00 | 36,719.74 |
| | 87,250.00 | 33,300.00 | |
| | 30,400.00 | 0.00 | 29,500.00 |
| | 30,400.00 | 0.00 | 29,500.00 |

# City of Marshallville - General Fund
## 2026-2027 Budget Workshop

| | Apr '25 Mar 26 | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|
| Electricity | 43,085.99 | 351815.00 | 43,780.00 |
| Equipment Maintenance | 11034.06 | 11500.00 | 1 ,500.oo |
| Gas & Oil | 1 1 ,8 9 0 | 6,300.00 | 1 ,aoo.oo |
| Golf Cart Maintenance | 0.00 | 200.00 | 200.00 |
| Lawnmower Maintenance | 2 ,5 5 0.00 | 500.00 | 11500.00 |
| Street Signs | 0.00 | 400.00 | 310.00 |
| Supplies, Parts & | 21379.21 | 7,035.00 | 3,000.00 |
| Total Supplies | 50,857.06 | 511750.00 | 52,090.00 |
| Total Street | 117,976.80 | 139,000.00 | 114,890.00 |
| Total Public Works | 237.075.23 | 254,000.00 | 234,890.00 |
| Total Expense | 984,720.35 | 844, 150.00 | 852,200.00 |
| Net Ordinary Income | 18,569.45 | 0.00 | 0.00 |
| Net Income | 18,569.45 | 0.00 | 0.00 |

# City of Marshallville - Water
## 2026-2027 Budget
## Workshop

| | Apr '25 - Mar 26 | 2025-26 Budget | 2026-27 Budget |
|---|---|---|---|
| Ordinary Income/Expense | | | |
| Income | | | |
| Charges for Services | | | |
| Penalty | 13,386.58 | 10,000.00 | 13,000.00 |
| Reconnection Fees | 933.72 | 1 ,600.oo | 11000.00 |
| Sewer Income | 158,118.08 | 140,000.00 | 158.100.00 |
| Water Income | 190,958.72 | 200,000.00 | 191 ,ooo.oo |
| Total Income | 363,397.10 | 3511600.00 | 363,100.00 |
| Expense | | | |
| Water - G&A | | | |
| Advantage - PAYR | 0.00 | 3,300.00 | 0.00 |
| Advertisement | 0.00 | 600.00 | 600.00 |
| Audito - Accounting | 11 ,750.oo | 11,100.00 | 1 1 ,500.oo |
| Backhoe Maintenance | 0.00 | 2,500.00 | 2,500.00 |
| Bank Service Charge | 301.72 | 100.00 | 100.00 |
| Chemicals | 9,045.00 | 1 1 ,900.oo | 11,900.00 |
| Contingency Fund | 0.00 | 0.00 | 0.00 |
| Contract Services | 61 ,724.04 | 49,000.00 | 58,000.00 |
| Depreciation Expense | 55,000.00 | | 38,620.00 |
| Electricity | 53,076.97 | 48,000.00 | 48,000.00 |
| Equipment Maintenance | 0.00 | 175.00 | 175.00 |
| Equipment Purchase | 0.00 | 350.00 | 350.00 |
| Gas & Oil | 0.00 | 12,000.00 | 12,000.00 |
| GRW Dues 1 Fees | 300.00 | 600.00 | 600.00 |
| Legal | 5,400.00 | 4,000.00 | 5,000.00 |
| Office Supplies | 204.00 | 3,500.00 | 3,500.00 |
| Postage | 1 ,940.go | 2,400.00 | 2,400.00 |
| ProperW Insurance | 24,665.00 | 27,000.00 | 27,000.00 |
| Repairs - Water | 2,964.99 | 4,000.00 | 4,000.00 |
| Software Service | 20,687.71 | 21 ,500.oo | 211500.00 |
| Supplies, Parts & | 11787.83 | 9,000-00 | 9,000.00 |
| Telephone | 0.00 | 11500.00 | 11500.00 |
| Tractor/Mower Maintenance | 504.00 | 3,000.00 | 3,000.00 |
| Truck Maintenance | 0.00 | 4,500.00 | 4,500.00 |
| Uniforms | 1 ,425.22 | 2,000.00 | 2,000.00 |
| Utility Protection | 102.00 | 400.00 | 400.00 |
| Water Repair - Wel | 0.00 | 4,500.00 | 4,500.00 |
| Water Tank Repair | 8,920.00 | | 4,500.00 |
| Water Testing Fee | 18,122.19 | 25,000.00 | 25,000.00 |

| | | | | | |
|---|---|---|---|---|---|
| Total | Workers's Compensation | 6,455.75 | 3,400.00 | 3,400.00 | Charges for Services 363,397.10 |
| | 351 ,600.oo | 363,100.00 | | | |
| | Total Water - G&A | 284,377.32 | 259,825.00 | 305,545.00 | |
| | Water Plants | | | | |



11:10 AM
05/15/26

Water

# Accrual Basis 2026-2027 Budget Workshop

| | | | | | | |
|---|---|---|---|---|---|---|
| | | | | Apr '25 - Mar 26 | 2025-26 Budget | 2026-27 |
| Budget | 21 ,500.oo | 10,000.00 | | | | |
| | 1,430.00 | 1 ,430.00 | Health and Life | 8, 182.91 | | |
| | 3,900.00 | 3,900.00 | Medicare | 384.60 | | |
| | 58,770.00 | 35,000.00 | Retirement Gmebs | 327.16 | | |
| | 6, 125.00 | 6,125.00 | Salaries | 27,282.65 | | |
| | 50.00 | 50.00 | Social Security | 1.647.66 | | |
| | 911775.00 | 56,505.00 | Unemployment Tax | 609.33 | | |
| | 351 ,600.00 | 362,050.00 | Total Water Plants | 38,434.31 | | |
| | 0.00 | 1 ,050.oo | Total Expense | 322,811.63 | | |
| Net | | | Ordinary Income | 40,585.47 | | |
| Other | | | Income/Expense | | | |
| | 0.00 | | Other Income | | | |
| | | 0.00 | Investment Income | | | |
| | 0.00 | 0.00 | Interest Income | 34.01 | | |
| Total | | | Investment Income | 34.01 | | |
| | | | Others Revenue | | | |
| | | | Other Chages/SE | 1.00 | | |
| | 0.00 | 0.00 | Total Others Revenue | 1.00 | | |
| | | | Total Other Income | 35.01 | | |
| | | 1 ,050.oo | Other Expense | | | |
| | 0.00 | 11050.00 | Interest Expense | 1 ,062.63 | | |
| | 0.00 | -1 ,050.oo | Total Other Expense | 1 ,062.63 | | |
| Net | 0.00 | 0.00 | Other Income | | | |
| -1 ,027.62 | | | | | | |
| Net Income | | | 39,557.85 | | | |