



## **FISCAL YEAR 2014 BUDGET SUMMARY**

**The Fiscal Year 2014 Budget was adopted on June 12, 2013 and is effective July 1, 2013. The official Budget Book is published each year in September. At that time, this Budget Summary will be replaced by the FY2014 Budget Book.**

# REVENUE BUDGET FOR FY2014

## GOVERNMENTAL FUNDS

### GENERAL FUND

	FY14 Estimate	% of Fund Total
<b>General Property Taxes</b>		
Real Estate Taxes	5,585,000	11.4%
Personal Property Taxes	1,406,300	2.9%
<b>Total General Property Taxes</b>	<b>6,991,300</b>	<b>14.3%</b>
<b>Other Taxes</b>		
Real Estate Transf./Intangible Record.	228,000	0.5%
Wholesale Excise Taxes	771,000	1.6%
Insurance Premium	2,960,000	6.0%
Franchise Fees	5,777,000	11.8%
Miscellaneous	92,500	0.2%
<b>Total Other Taxes</b>	<b>9,828,500</b>	<b>20.1%</b>
<b>Licenses &amp; Permits</b>		
Business Licenses	5,126,154	10.5%
Permits	602,900	1.2%
<b>Total Licenses &amp; Permits</b>	<b>5,729,054</b>	<b>11.7%</b>
<b>Intergovernmental Revenue</b>	<b>228,184</b>	<b>0.5%</b>
<b>Tax Equity Reimbursement</b>	<b>983,279</b>	<b>2.0%</b>
<b>Charges For Services</b>		
Sanitation	3,537,064	7.2%
Recreation	116,675	0.2%
Miscellaneous	403,800	0.8%
<b>Total Charges For Services</b>	<b>4,057,539</b>	<b>8.3%</b>
<b>Fines and Forfeits</b>	<b>3,317,000</b>	<b>6.8%</b>
<b>Other Revenue</b>		
Miscellaneous	1,022,985	2.1%
Interest Income	130,000	0.3%
<b>Total Other Revenue</b>	<b>1,152,985</b>	<b>2.4%</b>
<b>Other Financing Sources</b>		
Transfer from BLW	11,500,000	23.5%
Indirect Cost Recovery	2,815,132	5.8%
Transfer from Tourism Funds	2,325,000	4.8%
<b>Total Other Financing Sources</b>	<b>16,640,132</b>	<b>34.0%</b>
<b>Total General Fund</b>	<b>48,927,973</b>	<b>100.0%</b>

# REVENUE BUDGET FOR FY2014

## GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

	<u>FY14 Estimate</u>	<u>% of Fund Total</u>
<b>Lease Income Fund</b>		
Transfer from Other Funds	2,760,850	100.0%
<b>Total Lease Income Fund</b>	<u><u>2,760,850</u></u>	<u><u>100.0%</u></u>
<b>TAD CCSR Fund</b>		
Tax Collections	63,000	7.4%
From Marietta School Board	350,000	41.1%
From Cobb County	180,000	21.1%
Interest Income	1,500	0.2%
Use of Reserve	256,655	30.2%
<b>Total TAD CCSR Fund</b>	<u><u>851,155</u></u>	<u><u>100.0%</u></u>
<b>TAD Perimeter Fund</b>		
Tax Collections	13,000	30.2%
From Marietta School Board	10,000	23.3%
From Cobb County	20,000	46.5%
<b>Total TAD Perimeter Fund</b>	<u><u>43,000</u></u>	<u><u>100.0%</u></u>
<b>Cemetery Fund</b>		
Property Tax	188,500	72.5%
Interest Income	2,000	0.8%
Use of Reserve	69,624	26.8%
<b>Total Cemetery Fund</b>	<u><u>260,124</u></u>	<u><u>100.0%</u></u>
<b>HUD - Housing Assistance Programs</b>		
Section 8 Voucher Program	4,167,012	83.5%
Admin Revenue	598,392	12.0%
Use of Reserve	222,893	4.5%
<b>Total HUD Fund</b>	<u><u>4,988,297</u></u>	<u><u>100.0%</u></u>
<b>CDBG Fund</b>		
Program Reimbursement	209,697	100.0%
<b>Total CDBG Fund</b>	<u><u>209,697</u></u>	<u><u>100.0%</u></u>
<b>Grants Funds</b>		
Reimbursement Grants	214,221	100.0%
<b>Total Grants Funds</b>	<u><u>214,221</u></u>	<u><u>100.0%</u></u>

# REVENUE BUDGET FOR FY2014

## GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

	<u>FY14 Estimate</u>	<u>% of Fund Total</u>
<b>Police Asset Forfeiture Fund</b>		
Intergovernmental Revenue	900,000	100.0%
<b>Total Asset Forfeiture Fund</b>	<u><u>900,000</u></u>	<u><u>100.0%</u></u>
<b>Radio System Core Replacement Fund</b>		
Core Replacement Deposits	107,783	100.0%
<b>Total Radio System Core Repl Fund</b>	<u><u>107,783</u></u>	<u><u>100.0%</u></u>
<b>Gone With the Wind Movie Museum Fund</b>		
Admissions	41,200	27.9%
Gift Shop	41,500	28.1%
Special Events	22,000	14.9%
Contribution from Welcome Center	40,222	27.2%
Miscellaneous	3,000	2.0%
<b>Total GWTW Museum Fund</b>	<u><u>147,922</u></u>	<u><u>100.0%</u></u>
<b>City Parks Bonds Fund</b>		
Use of Reserve	6,000,000	100.0%
<b>Total City Parks Bonds Fund</b>	<u><u>6,000,000</u></u>	<u><u>100.0%</u></u>
<b>Hotel Motel Tax Fund</b>		
Tax Revenue	1,975,000	100.0%
<b>Total Hotel Motel Tax Fund</b>	<u><u>1,975,000</u></u>	<u><u>100.0%</u></u>
<b>Auto Rental Excise Tax Fund</b>		
Tax Revenue	350,000	100.0%
<b>Total Auto Rental Excise Tax Fund</b>	<u><u>350,000</u></u>	<u><u>100.0%</u></u>
 <b>CAPITAL PROJECTS FUNDS</b>		
<b>2011 SPLOST Fund</b>		
Tax collections for TIP	15,320,826	100.0%
<b>Total 2011 SPLOST Fund</b>	<u><u>15,320,826</u></u>	<u><u>100.0%</u></u>

# REVENUE BUDGET FOR FY2014

## GOVERNMENTAL FUNDS

### DEBT SERVICE FUND

	FY14 Estimate	% of Fund Total
<b>Debt Service Fund</b>		
Tax Collections	3,159,250	44.2%
Interest Income	20,000	0.3%
Bond Proceeds	3,694,750	51.7%
Use of Reserve	274,586	3.8%
<b>Total Debt Service Fund</b>	<b>7,148,586</b>	<b>100.0%</b>

## PROPRIETARY FUNDS

### ENTERPRISE FUNDS

#### BLW

Charges for Services	153,707,792	90.6%
Interest Income/Gain on Investments	12,488,145	7.4%
Other	461,170	0.3%
Indirect Cost Recovery	3,016,446	1.8%
<b>Total BLW Fund</b>	<b>169,673,553</b>	<b>100.0%</b>

#### Golf Course Fund

Golf Fees	1,445,000	69.0%
Food and Beverage	233,800	11.2%
Pro Shop Rental	15,000	0.7%
Transfer from General Fund	399,845	19.1%
<b>Total Golf Course Fund</b>	<b>2,093,645</b>	<b>100.0%</b>

#### Conference Center Fund

Hotel/Motel Taxes	597,438	21.6%
Rental Income	2,163,412	78.4%
<b>Total Conference Center Fund</b>	<b>2,760,850</b>	<b>100.0%</b>

# REVENUE BUDGET FOR FY2014

## PROPRIETARY FUNDS

### INTERNAL SERVICE FUNDS

	<u>FY14 Estimate</u>	<u>% of Fund Total</u>
<b>Fleet Maintenance</b>		
Charges for Services	2,143,698	61.9%
Fuel	1,320,000	38.1%
<b>Total Fleet Maintenance</b>	<u><u>3,463,698</u></u>	<u><u>100.0%</u></u>
<b>Health Insurance</b>		
Fund Charges	7,272,221	72.7%
Employee/Retiree Contributions	1,090,654	10.9%
Transfer from General Fund	1,077,738	10.8%
Transfer from BLW Fund	566,088	5.7%
<b>Total Health Insurance</b>	<u><u>10,006,701</u></u>	<u><u>100.0%</u></u>
<b>Workers Compensation</b>		
Fund Charges	1,137,776	98.3%
Interest Income	20,000	1.7%
<b>Total Workers Compensation</b>	<u><u>1,157,776</u></u>	<u><u>100.0%</u></u>
<b>Property and Casualty</b>		
Transfer from General Fund	404,190	42.2%
Transfer from BLW Fund	434,190	45.3%
Use of Reserve	100,000	10.4%
Interest Income	20,000	2.1%
<b>Total Property and Casualty</b>	<u><u>958,380</u></u>	<u><u>100.0%</u></u>

# REVENUE BUDGET FOR FY2014

## *FIDUCIARY FUNDS*

### TRUST FUNDS

	<u>FY14 Estimate</u>	<u>% of Fund Total</u>
<b>General Pension Fund</b>		
Fund Charges	5,560,558	59.2%
Employee Contributions	1,437,380	15.3%
Interest Income	2,400,944	25.5%
<b>Total General Pension Fund</b>	<u><b>9,398,882</b></u>	<u><b>100.0%</b></u>
<b>OPEB Trust Fund</b>		
Medicare Drug Reimbursement	120,000	100.0%
<b>Total OPEB Trust Fund</b>	<u><b>120,000</b></u>	<u><b>100.0%</b></u>

# EXPENDITURE BUDGET FOR FY2014

FUND	PERSONAL SERVICES	OPERATING SERVICES	CAPITAL PROJECTS	TOTAL PROPOSED BUDGET
GENERAL FUND	34,662,070	13,965,903	300,000	<b>48,927,973</b>
LEASE INCOME	0	2,760,850	0	<b>2,760,850</b>
TAD CCSR	0	851,155	0	<b>851,155</b>
TAD PERIMETER	0	43,000	0	<b>43,000</b>
CEMETERY FUND	125,209	134,915	0	<b>260,124</b>
HUD-HOUSING ASSISTANCE	594,781	4,393,516	0	<b>4,988,297</b>
CDBG	187,646	22,051	0	<b>209,697</b>
GRANTS - SUMMER FOOD PRG.	13,721	200,500	0	<b>214,221</b>
POLICE ASSET FORFEITURE	0	900,000	0	<b>900,000</b>
RADIO SYS CORE REPL FUND	0	107,783	0	<b>107,783</b>
GONE WITH THE WIND	66,666	81,256	0	<b>147,922</b>
CITY PARKS BONDS	93,277	0	5,906,723	<b>6,000,000</b>
HOTEL MOTEL TAX FUND	0	1,975,000	0	<b>1,975,000</b>
AUTO RENTAL EXCISE TAX	0	350,000	0	<b>350,000</b>
2011 SPLOST	270,459	0	15,050,367	<b>15,320,826</b>
GOLF COURSE	0	2,067,145	26,500	<b>2,093,645</b>
CONFERENCE CENTER	0	2,760,850	0	<b>2,760,850</b>
DEBT SERVICE	0	7,148,586	0	<b>7,148,586</b>
BOARD OF LIGHTS & WATER	16,600,849	141,301,453	11,771,251	<b>169,673,553</b>
FLEET MAINTENANCE	780,540	2,677,158	6,000	<b>3,463,698</b>
GENERAL PENSION	0	9,398,882	0	<b>9,398,882</b>
HEALTH INSURANCE	0	10,006,701	0	<b>10,006,701</b>
WORKERS COMPENSATION	0	1,157,776	0	<b>1,157,776</b>
PROPERTY/CASUALTY	0	958,380	0	<b>958,380</b>
OPEB TRUST FUND	0	120,000	0	<b>120,000</b>
<b>TOTAL</b>	<b>53,395,218</b>	<b>203,382,860</b>	<b>33,060,841</b>	<b>289,838,919</b>

Note: This presentation includes interfund transfers and planned reserve increases in certain funds.

# GENERAL FUND EXPENDITURE BUDGET FOR FY2014

DEPARTMENT	PERSONAL SERVICES	OPERATING SERVICES	CAPITAL PROJECTS	TOTAL BUDGET	% OF TOTAL BUDGET
CITY COUNCIL	165,356	62,811	0	228,167	0.5%
CITY CLERK	168,041	59,527	0	227,568	0.5%
MUNICIPAL COURT	1,019,931	141,924	0	1,161,855	2.4%
MAYOR	92,560	5,560	0	98,120	0.2%
CITY MANAGER	710,727	80,575	0	791,302	1.6%
FINANCE	1,716,111	173,491	0	1,889,602	3.9%
CITY ATTORNEY	0	525,000	0	525,000	1.1%
H/R & RISK MGMT	740,338	89,130	0	829,468	1.7%
CIVIL SERVICE BOARD	6,000	413	0	6,413	0.0%
DEVELOPMENT SERVICES	1,310,482	140,448	0	1,450,930	3.0%
NON-DEPARTMENTAL	(1,190,000)	6,556,232	300,000	5,666,232	11.6%
PUBLIC WORKS	5,427,846	1,917,078	0	7,344,924	15.0%
REDEVELOPMENT	190,856	8,000	0	198,856	0.4%
PARKS, REC & FACILITIES	1,852,588	976,878	0	2,829,466	5.8%
POLICE	12,026,088	2,273,598	0	14,299,686	29.2%
FIRE	10,425,146	955,238	0	11,380,384	23.3%
<b>TOTAL</b>	<b>34,662,070</b>	<b>13,965,903</b>	<b>300,000</b>	<b>48,927,973</b>	<b>100.0%</b>

# BLW EXPENDITURE BUDGET FOR FY2014

DEPARTMENT	PERSONAL SERVICES	OPERATING SERVICES	CAPITAL PROJECTS	TOTAL BUDGET	% OF TOTAL BUDGET
BLW BOARD	25,200	11,150	0	36,350	0.0%
GENERAL MANAGER	236,143	243,802	0	479,945	0.3%
UTILITY MARKETING	290,759	272,831	0	563,590	0.3%
INFORMATION TECH.	1,808,499	2,455,709	537,000	4,801,208	2.8%
BOARD ATTORNEY	0	40,000	0	40,000	0.0%
NON-DEPARTMENTAL	1,180,424	19,624,956	0	20,805,380	12.3%
CUSTOMER CARE	2,242,640	1,727,288	139,000	4,108,928	2.4%
BUSINESS ANALYSIS	381,908	182,788	0	564,696	0.3%
ELECTRICAL	7,432,965	3,135,935	5,678,251	16,247,151	9.6%
ELECTRIC COGS	0	94,290,956	0	94,290,956	55.6%
WATER & SEWER	3,002,311	1,209,735	5,417,000	9,629,046	5.7%
WATER & SEWER COGS	0	18,106,303	0	18,106,303	10.7%
<b>TOTAL</b>	<b>16,600,849</b>	<b>141,301,453</b>	<b>11,771,251</b>	<b>169,673,553</b>	<b>100.0%</b>

# CAPITAL BUDGET FOR FY2014

		<u>PROPOSED BUDGET</u>
<b>GENERAL FUND</b>		
	Designated Contingency for Capital Purchases	300,000
<b>General Fund Total</b>		<u>\$300,000</u>
<b>CITY PARKS BONDS FUND</b>		
	Parks Projects	5,906,723
<b>City Parks Bonds Fund Total</b>		<u>\$5,906,723</u>
<b>2011 SPLOST Fund</b>		
	Minor Projects	6,842,464
	Major Projects	4,157,817
	General Projects	1,318,677
	Capital Improvement Projects	2,731,409
<b>2011 SPLOST Fund Total</b>		<u>\$15,050,367</u>
<b>GOLF FUND</b>		
	Irrigation replacement project	18,500
	Utility vehicle for maintenance crew	8,000
<b>Golf Fund Total</b>		<u>\$26,500</u>
<b>FLEET MAINTENANCE FUND</b>		
	Diagnostic software	6,000
<b>Fleet Maintenance Fund Total</b>		<u>\$6,000</u>
<b>BLW FUND</b>		
<b>Information Technology</b>		
	Single sign-on password application/appliance	100,000
	Asset Management application	65,000
	Risk Analysis application	75,000
	Plotter replacement for GIS	15,000
	Video server upgrade	60,000
	Laptop replacements (5 year replacements)	150,000
	Dual tape backup drive - virtual server/data	12,000
	UPS replacement	60,000
		<u>537,000</u>
<b>Customer Care</b>		
	Advanced metering	100,000
	Water automated meter reading (AMR)	25,000
	HVAC replacement for Mail and Copy Center	14,000
		<u>139,000</u>

# CAPITAL BUDGET FOR FY2014

		<u>PROPOSED BUDGET</u>
<b>Electrical</b>	Safety and training software	5,000
	Utility Relocation Projects	29,000
	Recording equipment for Dispatch	35,000
	Street Lighting	170,000
	Capacitor Program	65,000
	System Improvements	150,000
	System Protection	100,000
	Service to New Customers	400,000
	Security Lighting	100,000
	Underground Cable Replacement	309,000
	Smartgrid - switch automation and installation	260,694
	Pole replacement/inspection project	30,000
	Cobb Pkwy @ N Mta Pkwy - pole relocation project	26,600
	Fairground improvements B - renovate overhead elec	65,000
	Franklin Road improvements A - Phase II	1,470,000
	Atherton Square SPLOST	80,000
	Redevelopment projects	10,000
	Kennesaw Mountain to Chattahoochee Trail	236,000
	Upgrade building security	20,000
	Replacement batteries for forklift	8,000
	(4) 4-man underground boring crews (labor & equip)	1,463,982
	F-550 1-ton service truck to replace #700	35,000
	Derrick digger truck to replace #230	220,000
	Utility trailer	20,000
	Rebuild boom on bucket truck #313	16,200
	Rebuild Sherman Reilly puller	85,000
	SCADA upgrade	14,678
	Substation construction	199,386
	Recertification & calibration of cameras and test boards	3,585
	Meter testing field equipment	28,060
2WD Escape S to replace #523	23,066	
	5,678,251	

# CAPITAL BUDGET FOR FY2014

		<b>PROPOSED BUDGET</b>
<b>Water &amp; Sewer</b>	PC upgrades	6,000
	Operations Building improvements	100,000
	Water system Asset Management program	40,000
	2WD Escape S to replace #44 and #138	19,200
	Water Meter replacement program	400,000
	Utility Relocation Projects - Distribution	56,000
	Distribution pump station rehab	15,000
	Inspect/rehab Sugar Hill tank	30,000
	Pallet rack system	8,000
	3 Portable generators	5,100
	Shoring equipment	15,000
	4 Submersible water pumps	1,200
	Acoustic leak detection equipment	5,500
	Small tapping machine replacement	8,000
	Furniture replacement	5,000
	Distribution System upgrades -Water- Redevelopment	11,000
	Pneumatic boring tool replacement	12,000
	Tamp rammer tool replacement	9,000
	Excavator to replace #815	60,000
	Valve exerciser to replace #769	62,000
	Target street saw to replace #952	32,000
	Water pump replacement	6,000
	Equipment trailer to replace #814	7,200
	12-ton equipment trailer to replace #418	19,800
	Water valve cover adjustments	28,000
	Water transmission line replacements	513,000
	Water distribution line replacements	816,000
	New water meter installation program	221,000
	Water valve maintenance program	21,000
	SPLOST utility relocations - Distribution	50,000
	Utility Relocation projects - Wastewater	56,000
	Benson pump station upgrade	20,000
	Collection system upgrades - Wastewater - Redevpt.	11,000
	F-550 service truck with jetter combo	104,000
	Enclosed box trailer to replace #131	30,000
Manhole cover adjustments - Wastewater	28,000	
Collection system rehabilitation	1,116,000	
Benson pump station force main upgrade	1,085,000	
Collection system model and flow metering	106,000	
Collection system infiltration/inflow source detection	107,000	
Root treat sewer main program	122,000	
SPLOST utility relocations - Wastewater	50,000	
	5,417,000	
<b>BLW Fund Total</b>		<b>\$11,771,251</b>
<b>GRAND TOTAL - ALL FUNDS</b>		<b>\$33,060,841</b>