



## **FY2024 BUDGET SUMMARY**

This document provides a summary of all funds for the City of Marietta. Revenue and expenditure details are provided for the General Fund and the Board of Lights and Water (BLW) Fund, the two major funds of the City.

The General Fund is the principal fund of the City and it is used to account for all activities of the City not included in other specified funds. This fund accounts for normal recurring activities of the City relating to police, fire, recreation, public works, development services, general government, and other units within the City. These activities are funded by residential and commercial property taxes, utility franchise fees, licenses and permits, municipal court fines, user fees and excise taxes, and miscellaneous sources.

The BLW Fund is an enterprise fund of the City which accounts for the operations of electric and water distribution and collection systems. This fund is used to account for the acquisition, operation, and maintenance of BLW facilities and services, which are predominantly self-supported by user charges.

The FY2024 Budget will be adopted on June 14, 2023, and goes into effect for all City of Marietta/BLW funds on July 1, 2023. The FY2024 Budget Summary provides an overview of the adopted budget. In September 2023, this summary will be replaced by the official FY2024 City of Marietta Budget Book.

# REVENUE BUDGET FOR FY2024

## GOVERNMENTAL FUNDS

	FY24 Estimate	% of Fund Total
<b>GENERAL FUND</b>		
<b>General Property Taxes</b>		
Real Estate Taxes	11,129,520	15.1%
Personal Property Taxes & Motor Vehicles	5,864,717	8.0%
<b>Total General Property Taxes</b>	<b>16,994,237</b>	<b>23.1%</b>
<b>Other Taxes</b>		
Real Estate Transf./Intangible Record.	581,605	0.8%
Wholesale Excise Taxes	790,550	1.1%
Insurance Premium	5,312,685	7.2%
Franchise Fees	5,731,554	7.8%
Miscellaneous	47,550	0.1%
<b>Total Other Taxes</b>	<b>12,463,944</b>	<b>17.0%</b>
<b>Licenses &amp; Permits</b>		
Business Licenses	7,405,093	10.0%
Permits	1,420,329	1.9%
<b>Total Licenses &amp; Permits</b>	<b>8,825,422</b>	<b>12.0%</b>
<b>Intergovernmental Revenue</b>	<b>436,130</b>	<b>0.6%</b>
<b>Tax Equity Reimbursement</b>	<b>1,920,250</b>	<b>2.6%</b>
<b>Charges For Services</b>		
Sanitation	4,458,577	6.0%
Recreation	1,272,370	1.7%
Miscellaneous	434,385	0.6%
<b>Total Charges For Services</b>	<b>6,165,332</b>	<b>8.3%</b>
<b>Fines and Forfeits</b>	<b>2,963,952</b>	<b>4.0%</b>
<b>Other Revenue</b>		
Miscellaneous	4,005,520	5.4%
Transfer from Golf Fund	400,000	0.5%
Transfer from BLW	14,678,368	19.9%
Transfer from Tourism Funds	4,857,905	6.6%
<b>Total Other Revenue</b>	<b>23,941,793</b>	<b>32.4%</b>
<b>Total General Fund</b>	<b>73,711,060</b>	<b>100.0%</b>

# REVENUE BUDGET FOR FY2024

## GOVERNMENTAL FUNDS

	FY24 Estimate	% of Fund Total
<b>SPECIAL REVENUE FUNDS</b>		
<b>Lease Income Fund</b>		
Transfer from Other Funds	900,000	32.2%
Contingency	630,266	22.5%
Miscellaneous	1,265,984	45.3%
<b>Total Lease Income Fund</b>	<b>2,796,250</b>	<b>100.0%</b>
<b>School System Fund</b>		
Property Taxes	78,728,128	100.0%
<b>Total School System Fund</b>	<b>78,728,128</b>	<b>100.0%</b>
<b>Cemetery Fund</b>		
Property Taxes	356,455	96.2%
Miscellaneous	13,952	3.8%
<b>Total Cemetery Fund</b>	<b>370,407</b>	<b>100.0%</b>
<b>CDBG Fund</b>		
Intergovernmental Revenue	491,932	100.0%
<b>Total CDBG Fund</b>	<b>491,932</b>	<b>100.0%</b>
<b>Police Asset Forfeiture Fund</b>		
Federal	500,000	76.9%
Local	150,000	23.1%
<b>Total Asset Forfeiture Fund</b>	<b>650,000</b>	<b>100.0%</b>
<b>Marietta History Center Fund</b>		
Admissions	27,250	10.2%
Gift Shop	15,500	5.8%
Special Events	25,000	9.3%
Tourism Grant Request	171,000	63.8%
Contingency	29,397	10.9%
<b>Total Marietta History Center Fund</b>	<b>268,147</b>	<b>100.0%</b>
<b>Brumby Hall &amp; Gardens/GWTW</b>		
Admissions	18,500	12.8%
Gift Shop	25,400	17.5%
Tourism Grant Request	93,000	64.3%
Contingency	7,839	5.4%
<b>Total Brumby Hall &amp; Gardens/GWTW</b>	<b>144,739</b>	<b>100.0%</b>

# REVENUE BUDGET FOR FY2024

## GOVERNMENTAL FUNDS

	<b>FY24</b>	<b>% of</b>
	<b>Estimate</b>	<b>Fund Total</b>
<b>SPECIAL REVENUE FUNDS</b>		
<b>Aurora Fire Museum</b>		
Contingency	8,470	100.0%
<b>Total Aurora Fire Museum</b>	<b>8,470</b>	<b>100.0%</b>
<b>Tree Preservation Fund</b>		
Contingency	66,502	100.0%
<b>Total Tree Preservation Fund</b>	<b>66,502</b>	<b>100.0%</b>
<b>Hotel Motel Tax Fund</b>		
Hotel Motel Tourism Revenue	4,045,671	100.0%
<b>Total Hotel Motel Tax Fund</b>	<b>4,045,671</b>	<b>100.0%</b>
<b>Auto Rental Excise Tax Fund</b>		
Auto Rental Tourism Revenue	812,234	100.0%
<b>Total Auto Rental Excise Tax Fund</b>	<b>812,234</b>	<b>100.0%</b>

## CAPITAL PROJECTS FUNDS

<b>Redevelopment Bond Fund</b>		
Use of Prior Year Bond Proceeds	800,000	100.0%
<b>Total Redevelopment Bond Fund</b>	<b>800,000</b>	<b>100.0%</b>
<b>2011 SPLOST Fund</b>		
1% Sales Tax - Prior Years	196,898	100.0%
<b>Total 2011 SPLOST Fund</b>	<b>196,898</b>	<b>100.0%</b>
<b>2016 SPLOST Fund</b>		
1% Sales Tax	1,324,798	100.0%
<b>Total 2016 SPLOST Fund</b>	<b>1,324,798</b>	<b>100.0%</b>
<b>2022 SPLOST Fund</b>		
1% Sales Tax	12,562,487	100.0%
<b>Total 2022 SPLOST Fund</b>	<b>12,562,487</b>	<b>100.0%</b>

## DEBT SERVICE FUND

<b>Debt Service Fund</b>		
Property Taxes	8,679,391	97.6%
Miscellaneous	213,564	2.4%
<b>Total Debt Service Fund</b>	<b>8,892,955</b>	<b>100.0%</b>

# REVENUE BUDGET FOR FY2024

## PROPRIETARY FUNDS

	<b>FY24</b>	<b>% of</b>
	<b>Estimate</b>	<b>Fund Total</b>
<b>ENTERPRISE FUNDS</b>		
<b>BLW Fund</b>		
Charges for Services	154,851,569	96.6%
Interest and Investment Earnings	864,321	0.5%
Miscellaneous	4,647,622	2.9%
<b>Total BLW Fund</b>	<b>160,363,512</b>	<b>100.0%</b>
<b>Total BLW Vogtle Fund</b>	<b>1,835,076</b>	<b>100.0%</b>
<b>Golf Course Fund</b>		
Charges for Services	2,401,882	99.8%
Miscellaneous	5,287	0.2%
<b>Total Golf Course Fund</b>	<b>2,407,169</b>	<b>100.0%</b>
<b>Conference Center Fund</b>		
Hotel/Motel Tourism Revenue	900,000	33.4%
Rental Income	1,795,601	66.6%
<b>Total Conference Center Fund</b>	<b>2,695,601</b>	<b>100.0%</b>

# REVENUE BUDGET FOR FY2024

## PROPRIETARY FUNDS

	<u>FY24 Estimate</u>	<u>% of Fund Total</u>
<b>INTERNAL SERVICE FUNDS</b>		
<b>Fleet Maintenance</b>		
Charges for Services	4,670,994	100.0%
<b>Total Fleet Maintenance</b>	<b>4,670,994</b>	<b>100.0%</b>
<b>Self-Insurance Fund</b>		
City/BLW Contribution	19,006,443	92.7%
Employee/Retiree Contributions	1,496,624	7.3%
<b>Total Self Insurance Fund</b>	<b>20,503,067</b>	<b>100.0%</b>

## FIDUCIARY FUNDS

### TRUST FUNDS

<b>General Pension Fund</b>		
City/BLW Contribution	6,975,000	39.6%
Employee Contributions	1,605,912	9.1%
Interest and Investment Earnings	9,029,976	51.3%
<b>Total General Pension Fund</b>	<b>17,610,888</b>	<b>100.0%</b>
<b>Grand Total All Funds</b>	<b>395,956,985</b>	<b>100.0%</b>

## EXPENDITURE BUDGET FOR FY2024

FUND	PERSONAL SERVICES	OPERATING SERVICES	CAPITAL PROJECTS	TOTAL PROPOSED BUDGET
GENERAL FUND	48,131,868	23,790,077	1,789,115	<b>73,711,060</b>
LEASE INCOME	0	2,796,250	0	<b>2,796,250</b>
SCHOOL SYSTEM FUND	0	78,728,128	0	<b>78,728,128</b>
CEMETERY	115,299	255,108	0	<b>370,407</b>
CDBG	100,082	391,850	0	<b>491,932</b>
POLICE ASSET FORFEITURE	0	650,000	0	<b>650,000</b>
MARIETTA HISTORY CENTER FUND	193,247	74,900	0	<b>268,147</b>
BRUMBY HALL & GARDENS	69,546	75,193	0	<b>144,739</b>
AURORA FIRE MUSEUM	0	8,470	0	<b>8,470</b>
TREE PRESERVATION FUND	0	66,502	0	<b>66,502</b>
HOTEL MOTEL TAX	0	4,045,671	0	<b>4,045,671</b>
AUTO RENTAL EXCISE TAX	0	812,234	0	<b>812,234</b>
REDEVELOPMENT BOND	0	0	800,000	<b>800,000</b>
2011 SPLOST	0	0	196,898	<b>196,898</b>
2016 SPLOST	0	0	1,324,798	<b>1,324,798</b>
2022 SPLOST	784,394	377,052	11,401,041	<b>12,562,487</b>
GOLF COURSE	0	1,985,169	422,000	<b>2,407,169</b>
CONFERENCE CENTER FUND	0	2,695,601	0	<b>2,695,601</b>
DEBT SERVICE	0	8,892,955	0	<b>8,892,955</b>
BOARD OF LIGHTS & WATER	18,772,883	127,802,665	13,787,964	<b>160,363,512</b>
BLW VOGTLE GENERATION TRUST	0	1,835,076	0	<b>1,835,076</b>
FLEET MAINTENANCE	1,257,101	3,073,893	340,000	<b>4,670,994</b>
SELF-INSURANCE	0	20,503,067	0	<b>20,503,067</b>
GENERAL PENSION	0	17,610,888	0	<b>17,610,888</b>
<b>TOTAL</b>	<b>69,424,420</b>	<b>296,470,749</b>	<b>30,061,816</b>	<b>395,956,985</b>

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

## GENERAL FUND EXPENDITURE BUDGET FOR FY2024

DEPARTMENT	PERSONAL SERVICES	OPERATING SERVICES	CAPITAL PROJECTS	TOTAL BUDGET	% OF TOTAL BUDGET
CITY COUNCIL	205,208	99,390	0	304,598	0.4%
CITY CLERK	260,418	35,175	0	295,593	0.4%
MUNICIPAL COURT	1,439,762	197,006	0	1,636,768	2.2%
MAYOR	146,111	9,770	0	155,881	0.2%
CITY MANAGER	1,431,891	147,958	0	1,579,849	2.1%
FINANCE	2,930,307	181,198	0	3,111,505	4.2%
CITY ATTORNEY	0	375,000	0	375,000	0.5%
H/R & RISK MGMT	764,905	113,754	0	878,659	1.2%
CIVIL SERVICE BOARD	7,500	413	0	7,913	0.0%
DEVELOPMENT SERVICES	1,468,600	66,042	0	1,534,642	2.1%
NON-DEPARTMENTAL	(3,867,873)	12,106,788	1,789,115	10,028,030	13.7%
PUBLIC WORKS	7,523,417	3,465,447	0	10,988,864	15.0%
PARKS, REC & FACILITIES	3,070,289	2,102,861	0	5,173,150	7.0%
POLICE	17,892,973	3,662,278	0	21,555,251	29.2%
FIRE	14,858,360	1,226,997	0	16,085,357	21.8%
<b>TOTAL</b>	<b>48,131,868</b>	<b>23,790,077</b>	<b>1,789,115</b>	<b>73,711,060</b>	<b>100.0%</b>



## BLW EXPENDITURE BUDGET FOR FY2024

DEPARTMENT	PERSONAL SERVICES	OPERATING SERVICES	CAPITAL PROJECTS	TOTAL BUDGET	% OF TOTAL BUDGET
BLW BOARD	29,400	20,800	0	50,200	0.0%
GENERAL MANAGER	332,429	149,959	10,000	492,388	0.3%
INFORMATION TECH.	2,516,910	4,028,930	1,040,200	7,586,040	4.7%
BOARD ATTORNEY	0	30,000	0	30,000	0.0%
NON-DEPARTMENTAL	(2,946,219)	26,755,208	0	23,808,989	14.9%
CUSTOMER CARE	3,119,684	1,521,855	274,220	4,915,759	3.1%
ELECTRICAL	11,744,793	3,672,517	5,467,544	20,884,854	13.0%
ELECTRIC COGS	0	68,504,259	0	68,504,259	42.7%
WATER & SEWER	3,975,886	1,246,754	6,996,000	12,218,640	7.6%
WATER & SEWER COGS	0	21,872,383	0	21,872,383	13.7%
<b>TOTAL</b>	<b>18,772,883</b>	<b>127,802,665</b>	<b>13,787,964</b>	<b>160,363,512</b>	<b>100.0%</b>

# CAPITAL BUDGET FOR FY2024

## RECOMMENDED BUDGET

### GENERAL FUND

Designated Contingency for Capital Purchases

1,789,115

### General Fund Total

**\$1,789,115**

### REDEVELOPMENT BOND

General Projects

800,000

### Redevelopment Fund Total

**\$800,000**

### 2011 SPLOST FUND

SPLOST Projects

196,898

### 2011 SPLOST Fund Total

**\$196,898**

### 2016 SPLOST FUND

SPLOST Projects

1,324,798

### 2016 SPLOST Fund Total

**\$1,324,798**

### 2022 SPLOST FUND

SPLOST Projects

11,401,041

### 2022 SPLOST Fund Total

**\$11,401,041**

### GOLF FUND

Misc. Capital

422,000

### Golf Fund Total

**\$422,000**

### FLEET FUND

Misc. Capital

340,000

### Fleet Fund Total

**\$340,000**

# CAPITAL BUDGET FOR FY2024

## RECOMMENDED BUDGET

### BLW FUND

#### BLW GM:

General Manager	Administration Building Repairs	10,000
		10,000

#### Information Technology:

IT	iSeries Replacement	420,000
Network Services	Security Cameras	300,000
Network Services	Identity Access Management	100,000
Network Services	(35) Laptop Replacements	60,200
Network Services	SCADA/Fiber Networks	160,000
		1,040,200

#### Customer Care:

Meters & Services	Electric Tantalus Meters	200,000
Meters & Services	Ford F150 to Replace Ford F150 #528	37,110
Meters & Services	Ford F150 to Replace Ford F150 #560	37,110
		274,220

#### Electrical:

Engineering	Service to New Customers	2,200,000
Engineering	Security Lighting	350,000
Engineering	Street Lighting	250,000
Distribution	Altec Bucket Truck to Replace Altec Bucket Truck #952	360,375
Distribution	Altec Bucket Truck to Replace Altec Bucket Truck #969	360,375
Distribution	Underground Cable Replacement (Labor & Equipment)	850,000
Engineering	Underground Cable Replacement (Materials)	50,000
Engineering	Pole Replacement	35,000
Engineering	Distribution Automation	250,000
Engineering	System Improvement	400,000
Operations & Maintenance	Substation Construction	100,000
Engineering	System Protection	90,000
Distribution	Ford F150 4x4 Ext Cab to Replace Ford F150 4x4 #710	42,410
Engineering	System Software	25,000
Warehouse	Toyota Sit Down Forklift to Replace Toyota Sit Down Forklift	46,500
Distribution	Battery Operated Tools	14,000
Distribution	Bush Hog to Replace Bush Hog	10,830
Distribution	Continental Cargo Trailer to Replace Continental Cargo Trailer #442	18,054
Engineering	Capacitor Program	15,000
		5,467,544

# CAPITAL BUDGET FOR FY2024

## RECOMMENDED BUDGET

### Water & Sewer:

Distribution	Water Distribution Pipe Replacement	1,940,000
Distribution	Water Well Abandonment – Sessions Street	75,000
Distribution	Water System Hydraulic Model Calibration	70,000
Collection	Sewer Pipe Root Treatment	100,000
Collection	Benson Wastewater Pump Station Maintenance	100,000
Distribution	Water Tank Inspection/Rehab Sugar Hill Tank	2,180,000
Distribution	Water Pump Station Maintenance – Campbell Hill, Sessions & Redwood	20,000
Distribution	Water Large Diameter Pipe Inspection	75,000
Meter Maintenance	Water Meter Replacement – 1,150 Small Meters & 188 Medium Meters	450,000
Distribution	Water Valve Maintenance	50,000
Collection	Inflow/Infiltration Source Detection & Elimination Program	325,000
Collection	Wastewater Collection System Model/Metering	25,000
Distribution	Water Valve Cover Adjustments	75,000
Collection	Manhole Cover Adjustments	250,000
Distribution	New Water Meter Installations	500,000
Distribution	Utility Relocations Water Distribution – New Hope & Wylie, East Dixie, Roswell Gap & Park	750,000
Meter Maintenance	STIHL Rescue Saw	1,500
Meter Maintenance	STIHL Rescue Saw	1,500
Distribution	Honda Portable Generator	3,000
Distribution	Metal Detector Pipehorn Valve Box Locator	5,000
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		6,996,000

<b>BLW Fund Total</b>	<b>\$13,787,964</b>
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<b>Grand Total All Funds</b>	<b>\$30,061,816</b>
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