



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
GENERAL FUND		
General Property Taxes		
Real Estate Taxes	11,129,520	15.1%
Personal Property Taxes & Motor Vehicles	5,864,717	8.0%
Total General Property Taxes	16,994,237	23.1%
Other Taxes		
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%
Total Other Taxes	12,463,944	17.0%
Licenses & Permits		
Business Licenses	7,405,093	10.0%
Permits	1,420,329	1.9%
Total Licenses & Permits	8,825,422	12.0%
Intergovernmental Revenue	436,130	0.6%
Tax Equity Reimbursement	1,920,250	2.6%
Charges For Services		
Sanitation	4,458,577	6.0%
Recreation	1,272,370	1.7%
Miscellaneous	434,385	0.6%
Total Charges For Services	6,165,332	8.3%
Fines and Forfeits	2,963,952	4.0%
Other Revenue		
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%
Total Other Revenue	23,941,793	32.4%
Total General Fund	73,711,060	100.0%

REVENUE BUDGET FOR FY2024

GOVERNMENTAL FUNDS

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

REVENUE BUDGET FOR FY2024

GOVERNMENTAL FUNDS

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

CAPITAL PROJECTS FUNDS

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

DEBT SERVICE FUND

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

REVENUE BUDGET FOR FY2024

PROPRIETARY FUNDS

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

REVENUE BUDGET FOR FY2024

PROPRIETARY FUNDS

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

FIDUCIARY FUNDS

TRUST FUNDS

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

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

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%
TOTAL	48,131,868	23,790,077	1,789,115	73,711,060	100.0%

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%
TOTAL	18,772,883	127,802,665	13,787,964	160,363,512	100.0%

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	<u>10,000</u>
		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	<u>160,000</u>
		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	<u>37,110</u>
		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	<u>15,000</u>
		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
		6,996,000

BLW Fund Total **\$13,787,964**

Grand Total All Funds **\$30,061,816**