



FY2025 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 FY2025 Budget will be adopted on June 12, 2024, and goes into effect for all City of Marietta/BLW funds on July 1, 2024. The FY2025 Budget Summary provides an overview of the adopted budget. In September 2024, this summary will be replaced by the official FY2025 City of Marietta Budget Book.

REVENUE BUDGET FOR FY2025

GOVERNMENTAL FUNDS

	FY25 Estimate	% of Fund Total
GENERAL FUND		
General Property Taxes		
Real Estate Taxes	11,956,241	15.5%
Personal Property Taxes & Motor Vehicles	6,305,555	8.2%
Total General Property Taxes	18,261,796	23.7%
Other Taxes		
Real Estate Transf./Intangible Record	437,206	0.6%
Wholesale Excise Taxes	751,550	1.0%
Insurance Premium	5,812,584	7.6%
Franchise Fees	5,928,094	7.7%
Interest & Investment Earnings	70,610	0.1%
Total Other Taxes	13,000,044	17.0%
Licenses & Permits		
Business Licenses	7,730,546	10.1%
Permits	1,213,442	1.6%
Total Licenses & Permits	8,943,988	11.6%
Intergovernmental Revenue	370,750	0.5%
Charges For Services		
Sanitation	4,323,144	5.6%
Recreation	1,423,422	1.9%
Miscellaneous	509,323	0.7%
Total Charges For Services	6,255,889	8.1%
Fines and Forfeits	3,236,447	4.2%
Other Revenue		
Interest & Investment Earnings	720,000	0.9%
Miscellaneous	755,734	1.0%
Contingency – Use of Reserve	1,940,180	2.5%
Indirect Cost Transfer	2,780,436	3.6%
Transfer from Golf Fund	400,000	0.5%
Transfer from BLW	15,118,719	19.7%
Transfer from Tourism Funds	5,122,671	6.7%
Total Other Revenue	26,837,740	34.9%
Total General Fund	76,906,654	100.0%

REVENUE BUDGET FOR FY2025

GOVERNMENTAL FUNDS

	FY25 Estimate	% of Fund Total
SPECIAL REVENUE FUNDS		
Lease Income Fund		
Transfer from Other Funds	900,000	32.1%
Contingency	515,074	18.4%
Interest & Investment Earnings	1,386,426	49.5%
Total Lease Income Fund	2,801,500	100.0%
School System Fund		
Property Taxes	83,047,997	100.0%
Total School System Fund	83,047,997	100.0%
Cemetery Fund		
Property Taxes	380,427	96.8%
Interest & Investment Earnings	12,750	3.2%
Total Cemetery Fund	393,177	100.0%
CDBG Fund		
Intergovernmental Revenue	520,351	100.0%
Total CDBG Fund	520,351	100.0%
Police Asset Forfeiture Fund		
Federal	175,000	71.4%
Local	50,500	20.6%
Interest & Investment Earnings	4,500	1.8%
Proceeds from Auction	15,000	6.1%
Total Asset Forfeiture Fund	245,000	100.0%
Marietta History Center Fund		
Admissions	28,750	10.6%
Gift Shop	20,500	7.5%
Special Events	7,500	2.8%
Tourism Grant Request	160,000	58.9%
Contingency – Use of Reserve	39,983	14.7%
Museum Facility Rental	15,000	5.5%
Total Marietta History Center Fund	271,733	100.0%
Brumby Hall & Gardens/GWTW		
Admissions	18,500	12.6%
Gift Shop	45,400	30.8%
Tourism Grant Request	67,429	45.8%
Contingency – Use of Reserve	5,934	4.0%
Museum Facility Rental	10,000	6.8%
Total Brumby Hall & Gardens/GWTW	147,263	100.0%

REVENUE BUDGET FOR FY2025

GOVERNMENTAL FUNDS

	<u>FY25 Estimate</u>	<u>% of Fund Total</u>
SPECIAL REVENUE FUNDS		
Aurora Fire Museum		
Tourism Grant Request	1,250	12.5%
Contributions & Donations	6,000	60.0%
Contingency – Use of Reserve	2,750	27.5%
Total Aurora Fire Museum	10,000	100.0%
Tree Preservation Fund		
Interest & Investment Earnings	2,000	5.0%
Tree Planting Contributions	11,500	28.8%
Contingency – Use of Reserve	26,500	66.3%
Total Tree Preservation Fund	40,000	100.0%
Hotel Motel Tax Fund		
Hotel Motel Tourism Revenue	3,839,719	100.0%
Total Hotel Motel Tax Fund	3,839,718	100.0%
Auto Rental Excise Tax Fund		
Auto Rental Tourism Revenue	1,282,952	100.0%
Total Auto Rental Excise Tax Fund	1,282,952	100.0%
CAPITAL PROJECTS FUNDS		
Redevelopment Bond Fund		
Use of Prior Year Bond Proceeds	950,954	100.0%
Total Redevelopment Bond Fund	950,954	100.0%
2022 SPLOST Fund		
1% Sales Tax	16,919,898	95.9%
Interest & Investment Earnings	725,000	4.1%
Total 2022 SPLOST Fund	17,644,898	100.0%
DEBT SERVICE FUND		
Debt Service Fund		
Property Taxes	8,113,234	95.0%
Interest & Investment Earnings	425,000	5.0%
Total Debt Service Fund	8,538,234	100.0%

REVENUE BUDGET FOR FY2025

PROPRIETARY FUNDS

	FY25	% of
	Estimate	Fund Total

ENTERPRISE FUNDS

BLW Fund

Charges for Services	156,787,639	95.3%
Interest and Investment Earnings	2,511,589	1.5%
Miscellaneous	5,222,654	3.2%

Total BLW Fund	164,521,882	100.0%
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Total BLW Vogtle Fund	1,235,076	100.0%
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Golf Course Fund

Charges for Services	2,826,809	100.8%
Interest & Investment Earnings	(25,000)	-0.9%
Miscellaneous	1,600	0.1%

Total Golf Course Fund	2,803,409	100.0%
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Conference Center Fund

Hotel/Motel Tourism Revenue	900,000	31.6%
Rental Income	1,949,350	68.4%

Total Conference Center Fund	2,849,350	100.0%
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INTERNAL SERVICE FUNDS

Fleet Maintenance

Charges for Services	4,964,010	100.0%
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Total Fleet Maintenance	4,964,010	100.0%
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Self-Insurance Fund

City/BLW Contribution	15,554,119	83.4%
Employee/Retiree Contributions	1,576,000	8.4%
Contingency – Use of Reserve	1,000,000	5.4%
Interest & Investment Earnings	525,000	2.8%

Total Self Insurance Fund	18,655,119	100.0%
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REVENUE BUDGET FOR FY2025

FIDUCIARY FUNDS

**FY25
Estimate**

**% of
Fund Total**

TRUST FUNDS

General Pension Fund

City/BLW Contribution	8,156,133	27.9%
Employee Contributions	1,623,675	5.6%
Interest and Investment Earnings	19,437,101	66.5%

Total General Pension Fund	29,216,909	100.0%
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Grand Total All Funds	420,886,186	100.0%
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FY2025 GENERAL & OTHER FUND EXPENDITURE BUDGET

DEPARTMENT	PERSONAL SERVICES	OPERATING SERVICES	CAPITAL PROJECTS	TOTAL BUDGET	% OF TOTAL BUDGET
CITY COUNCIL	204,218	110,281	0	314,499	0.4%
CITY CLERK	272,861	33,309	0	306,170	0.4%
MUNICIPAL COURT	1,521,863	197,441	0	1,719,304	2.3%
MAYOR	151,352	9,770	0	161,122	0.2%
CITY MANAGER	1,462,024	147,958	0	1,609,982	2.1%
FINANCE	2,975,947	182,826	0	3,158,773	4.1%
CITY ATTORNEY	0	600,000	0	600,000	0.8%
H/R & RISK MGMT	762,010	113,754	0	875,764	1.1%
CIVIL SERVICE BOARD	7,500	600	0	8,100	0.0%
DEVELOPMENT SERVICES	1,527,042	85,575	0	1,612,617	2.1%
NON-DEPARTMENTAL	(2,568,838)	11,221,108	1,500,000	10,152,270	13.2%
PUBLIC WORKS	7,742,220	3,749,169	0	11,491,389	14.9%
PARKS, REC & FACILITIES	3,318,385	2,154,174	0	5,472,559	7.1%
POLICE	18,518,209	3,756,167	0	22,274,376	29.0%
FIRE	15,588,650	1,561,079	0	17,149,729	22.3%
GENERAL FUND TOTAL	51,983,443	23,923,211	1,000,000	76,906,654	100.0%

EXPENDITURE BUDGET FOR FY2025

FUND	PERSONAL SERVICES	OPERATING SERVICES	CAPITAL PROJECTS	TOTAL PROPOSED BUDGET
GENERAL FUND	51,483,443	23,923,211	1,500,000	76,906,654
LEASE INCOME	0	2,801,500	0	2,801,500
SCHOOL SYSTEM FUND	0	83,047,997	0	83,047,997
CEMETERY	118,382	274,795	0	393,177
CDBG	103,185	369,966	47,200	520,351
POLICE ASSET FORFEITURE	15,000	230,000	0	245,000
MARIETTA HISTORY CENTER FUND	200,033	71,700	0	271,733
BRUMBY HALL & GARDENS	93,132	54,131	0	147,263
AURORA FIRE MUSEUM	0	10,000	0	10,000
TREE PRESERVATION FUND	0	40,000	0	40,000
HOTEL MOTEL TAX	0	3,839,718	0	3,839,718
AUTO RENTAL EXCISE TAX	0	1,282,952	0	1,282,952
REDEVELOPMENT BOND	0	200,954	750,000	950,954
2022 SPLOST	807,148	8,860,184	7,977,566	17,644,898
GOLF COURSE	0	2,356,409	447,000	2,803,409
CONFERENCE CENTER FUND	0	2,849,350	0	2,849,350
DEBT SERVICE	0	8,538,234	0	8,538,234
BOARD OF LIGHTS & WATER	21,542,471	129,860,252	13,119,159	164,521,882
BLW VOGTLE GENERATION TRUST	0	1,235,076	0	1,235,076
FLEET MAINTENANCE	1,277,468	3,466,542	220,000	4,964,010
SELF-INSURANCE	0	18,655,119	0	18,655,119
GENERAL PENSION	0	29,216,909	0	29,216,909
TOTAL	75,640,262	321,184,999	24,060,925	420,886,186

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

BLW EXPENDITURE BUDGET FOR FY2025

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	351,758	154,775	0	506,533	0.3%
INFORMATION TECH.	2,575,705	4,147,380	437,674	7,160,759	4.4%
BOARD ATTORNEY	0	30,000	0	30,000	0.0%
NON-DEPARTMENTAL	(350,673)	21,989,009	0	21,638,336	13.2%
CUSTOMER CARE	3,244,782	1,508,090	142,110	4,894,982	3.0%
ELECTRICAL	11,635,601	4,134,620	6,540,125	22,310,346	14.0%
ELECTRIC COGS	0	72,774,499	0	72,774,499	44.2%
WATER & SEWER	4,055,898	1,195,392	5,999,250	11,250,540	6.8%
WATER & SEWER COGS	0	23,905,687	0	23,905,687	14.5%
TOTAL	21,542,471	129,860,252	13,119,159	164,521,882	100.0%

CAPITAL BUDGET FOR FY2025

RECOMMENDED BUDGET

GENERAL FUND

Designated Contingency for Capital Purchases

1,500,000

General Fund Total

\$1,500,000

REDEVELOPMENT BOND

General Projects

750,000

Redevelopment Fund Total

\$750,000

2022 SPLOST FUND

SPLOST Projects

7,977,566

2022 SPLOST Fund Total

\$7,977,566

CDBG

Misc. Facility Improvements

47,200

CDBG

\$47,200

GOLF FUND

Misc. Capital

447,000

Golf Fund Total

\$447,000

FLEET FUND

Misc. Capital

220,000

Fleet Fund Total

\$220,000

BLW FUND

Information Technology:

Network Services	Wireless Controllers & Access Point	98,000
Network Services	Firewalls	130,000
IT Administration	Meter Exchange Software (Water)	15,000
Network Services	Fiber Emergency Repair & Redundancy	194,674

437,674

Customer Care:

Meters & Services	ERT Meter Replacement	100,000
Meters & Services	Ford F150 to Replace Ford F150 #560	42,110

142,110

CAPITAL BUDGET FOR FY2025

RECOMMENDED BUDGET

Electrical:

Engineering	Service to New Customers	2,544,625
Engineering	Security Lighting	550,000
Engineering	Street Lighting	212,788
Engineering	Pole Replacement Program	40,000
Engineering	System Improvement	400,000
Operations & Maintenance	Substation Construction	100,000
Distribution	Altec Bucket Truck to Replace Altec Bucket Truck #987	360,375
Engineering	Distribution Automation	200,000
Distribution	Altec Bucket Truck to Replace Altec Bucket Truck #989	360,375
Engineering	System Protection	90,000
Distribution	Altec Bucket Truck to Replace Altec Bucket Truck #223	530,375
Distribution	Underground Cable Replacement (Labor & Equipment)	650,000
Engineering	Underground Cable Replacement (Materials)	32,000
Engineering	Ford F150 4x4 to Replace Ford F150 Ext Cab #516	51,000
Distribution	Milwaukee Battery Operated Tools	56,000
Distribution	Ford F150 Crew Cab 4x4 to Replace Ford F150 #704	62,947
Warehouse	Ford F150 Ext Cab 4x4 to Replace Ford F150 Ext Cab 4x4 #986	49,500
Distribution	Ford F350 Crew Cab 4x4 to Replace Ford F250 4x4 #24	80,500
Distribution	Pole Setting/Pulling Attachments	19,400
Engineering	Ford F150 4x4 to Replace Ford F150 Ext Cab #329	51,000
Warehouse	Foundation Repair	11,780
Distribution	Ford F350 Crew Cab 4x4 to Replace Ford F250 #23	80,500
Distribution	Extension Hot Sticks (Fiberglass Rods)	6,960
		<hr/> 6,540,125

Water & Sewer:

Collection	Collection Sewer Pipe Rehabilitation	2,500,000
Distribution	Water Tank Inspection/Rehab-Redwood Tank	300,000
Distribution	Water Transmission Pipe Replacement	350,000
Distribution	Water Pump Station Maintenance – Campbell Hill, Sessions, and Redwood	115,000
Collection	Sewer Pipe Root Treatment	130,000
Distribution	New Water Meter Installations	500,000
Distribution	Water Valve Cover Adjustments	75,000
Collection	Manhole Cover Adjustments	250,000
Collection	Inflow/Infiltration Source Detection & Elimination Program	75,000
Meter Maintenance	Water Meter Replacement – 1,150 Small Meters & 188 Medium Meters	450,000
Distribution	Water Valve Maintenance	50,000
Collection	Kenworth Dump Truck Tandem Axle to Replace Kenworth Dump Truck Tandem Axle #563	250,000
Administration	Ford F150 4x4 to Replace Ford Escape FWD 2.5L #470	51,000
Distribution	Utility Relocations Water Distribution – New Hope & Wylie	300,000
Collection	Utility Relocations Wastewater Collections – New Hope & Wylie	300,000
Collection	Sewer Extend-a-Jet Machine	85,000
Collection	Shoring Equipment/Trench Boxes	20,000

CAPITAL BUDGET FOR FY2025

RECOMMENDED BUDGET

Water & Sewer:

Collection	Collection System Model/Meters	25,000
Collection	Benson Wastewater Pump Station Maintenance	25,000
Distribution	Water Distribution Large Pipe Inspection	75,000
Meter Maintenance	Fire Hydrant Meters	3,750
Meter Maintenance	STIHL Rescue Saw	1,500
Distribution	Auto Flushers	8,000
Distribution	Pneumatic Boring Tool	8,000
Distribution	Pneumatic Boring Tool	6,000
Distribution	Submersible Pump	12,000
Collection	Metal Detector Pipehorn Valve Box Locator	4,500
Collection	STIHL Rescue Saw	1,500
Collection	Sewer Cleaning Nozzles	8,000
Collection	Trash Pumps	12,000
Collection	Chainsaws, Trimmers, Blowers, Mowers & Edgers	5,500
Collection	Brush Cutter	2,500
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		5,999,250

BLW Fund Total	\$13,119,159
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Grand Total All Funds	\$24,060,925
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