



## **FY2026 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 activities 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 FY2026 Budget will be adopted on June 11, 2025, and goes into effect for all City of Marietta/BLW funds on July 1, 2025. The FY2026 Budget Summary provides an overview of the adopted budget. In September 2025, this summary will be replaced by the official FY2026 City of Marietta Budget Book.

# REVENUE BUDGET FOR FY2026

## GOVERNMENTAL FUNDS

	<u>FY26 Estimate</u>	<u>% of Fund Total</u>
<b>GENERAL FUND</b>		
<b>General Property Taxes</b>		
Real Estate Taxes	12,664,254	16.0%
Personal Property Taxes & Motor Vehicles	5,678,491	7.2%
<b>Total General Property Taxes</b>	<b>18,342,745</b>	<b>23.3%</b>
<b>Other Taxes</b>		
Real Estate Transf./Intangible Record.	340,297	0.4%
Wholesale Excise Taxes	677,489	0.9%
Insurance Premium	6,269,342	7.9%
Franchise Fees	6,213,314	7.9%
Interest & Investment Earnings	67,735	0.1%
<b>Total Other Taxes</b>	<b>13,568,177</b>	<b>17.2%</b>
<b>Licenses &amp; Permits</b>		
Business Licenses	7,677,537	9.7%
Permits	1,321,441	1.7%
<b>Total Licenses &amp; Permits</b>	<b>8,998,978</b>	<b>11.4%</b>
<b>Intergovernmental Revenue</b>	<b>2,807,390</b>	<b>3.6%</b>
<b>Charges For Services</b>		
Sanitation	4,378,799	5.6%
Recreation	1,487,811	1.9%
Miscellaneous	584,271	0.7%
<b>Total Charges For Services</b>	<b>6,450,881</b>	<b>8.2%</b>
<b>Fines and Forfeits</b>	<b>3,628,059</b>	<b>4.6%</b>
<b>Other Revenue</b>		
Interest & Investment Earnings	650,000	0.8%
Miscellaneous	724,992	0.9%
Indirect Cost Transfer	2,764,762	3.5%
Transfer from Golf Fund	400,000	0.5%
Transfer from BLW	15,511,806	19.7%
Transfer from Tourism Funds	4,883,944	6.2%
<b>Total Other Revenue</b>	<b>24,935,504</b>	<b>31.7%</b>
<b>Total General Fund</b>	<b>78,731,734</b>	<b>100.0%</b>

# REVENUE BUDGET FOR FY2026

## GOVERNMENTAL FUNDS

	FY26 Estimate	% of Fund Total
<b>SPECIAL REVENUE FUNDS</b>		
<b>Lease Income Fund</b>		
Tourism Funds	900,000	34.0%
Contingency - Use of Reserve	454,500	17.1%
Interest & Investment Earnings	1,296,000	48.9%
<b>Total Lease Income Fund</b>	<b>2,650,500</b>	<b>100.0%</b>
<b>School System Fund</b>		
Property Taxes	86,123,952	100.0%
<b>Total School System Fund</b>	<b>86,123,952</b>	<b>100.0%</b>
<b>Cemetery Fund</b>		
Property Taxes	380,200	94.1%
Interest & Investment Earnings	23,958	5.9%
<b>Total Cemetery Fund</b>	<b>404,158</b>	<b>100.0%</b>
<b>CDBG Fund</b>		
Intergovernmental Revenue	510,380	100.0%
<b>Total CDBG Fund</b>	<b>510,380</b>	<b>100.0%</b>
<b>American Rescue Plan Fund</b>		
Interest & Investment Earnings	45,000	1.4%
Designated Contingency – Capital Purchases	3,146,060	98.6%
<b>Total American Rescue Plan Fund</b>	<b>3,191,060</b>	<b>100.0%</b>
<b>Police Asset Forfeiture Fund</b>		
Federal	125,000	43.9%
Local	50,500	17.7%
Interest & Investment Earnings	8,500	3.0%
Proceeds from Auction	20,000	7.0%
Contingency - Use of Reserve	81,000	28.4%
<b>Total Asset Forfeiture Fund</b>	<b>285,000</b>	<b>100.0%</b>
<b>Marietta History Center Fund</b>		
Admissions	27,250	11.7%
Gift Shop	22,000	9.5%
Special Events	7,500	3.2%
Tourism Grant Request	160,000	68.7%
Museum Facility Rental	16,000	6.9%
<b>Total Marietta History Center Fund</b>	<b>232,750</b>	<b>100.0%</b>
<b>Brumby Hall &amp; Gardens/GWTW Fund</b>		
Admissions	43,800	26.4%
Gift Shop	50,400	30.4%
Tourism Grant Request	66,791	40.2%
Museum Facility Rental	5,000	3.0%
<b>Total Brumby Hall &amp; Gardens/GWTW Fund</b>	<b>165,991</b>	<b>100.0%</b>

# REVENUE BUDGET FOR FY2026

## GOVERNMENTAL FUNDS

	<u>FY26 Estimate</u>	<u>% of Fund Total</u>
<b>SPECIAL REVENUE FUNDS</b>		
<b>Aurora Fire Museum</b>		
Tourism Grant Request	19,000	77.6%
Contributions & Donations	5,500	22.4%
<b>Total Aurora Fire Museum Fund</b>	<b>24,500</b>	<b>100.0%</b>
<b>Parks &amp; Recreation Fund</b>		
Interest & Investment Earnings	14,658	100.0%
<b>Total Parks &amp; Recreation Fund</b>	<b>14,658</b>	<b>100.0%</b>
<b>Tree Preservation Fund</b>		
Interest & Investment Earnings	2,000	6.2%
Tree Planting Contributions	30,000	93.8%
<b>Total Tree Preservation Fund</b>	<b>32,000</b>	<b>100.0%</b>
<b>Hotel/Motel Tax Fund</b>		
Hotel/Motel Tourism Revenue	3,817,277	100.0%
<b>Total Hotel/Motel Tax Fund</b>	<b>3,817,277</b>	<b>100.0%</b>
<b>Auto Rental Excise Tax Fund</b>		
Auto Rental Tourism Revenue	1,066,667	100.0%
<b>Total Auto Rental Tourism Revenue</b>	<b>1,066,667</b>	<b>100.0%</b>

## CAPITAL PROJECTS FUNDS

<b>Redevelopment Bond Fund</b>		
Interest & Investment Earnings	1,054,968	100.0%
<b>Total Redevelopment Bond Fund</b>	<b>1,054,968</b>	<b>100.0%</b>
<b>2022 SPLOST Fund</b>		
1% Sales Tax	15,122,185	90.0%
Interest & Investment Earnings	1,065,980	6.3%
Contingency - Use of Reserve	608,367	3.7%
<b>Total 2022 SPLOST Fund</b>	<b>16,796,532</b>	<b>100.0%</b>

## DEBT SERVICE FUND

<b>Debt Service Fund</b>		
Property Taxes	8,608,168	94.9%
Interest & Investment Earnings	459,187	5.1%
<b>Total Debt Service Fund</b>	<b>9,067,355</b>	<b>100.0%</b>

# REVENUE BUDGET FOR FY2026

## PROPRIETARY FUNDS

	<u>FY26 Estimate</u>	<u>% of Fund Total</u>
<b>ENTERPRISE FUNDS</b>		
<b>BLW Fund</b>		
Charges for Services	163,401,123	93.7%
Interest and Investment Earnings	2,647,256	1.5%
Miscellaneous	8,276,082	4.8%
<b>Total BLW Fund</b>	<b>174,324,461</b>	<b>100.0%</b>
<b>Total BLW Vogtle Fund</b>	<b>1,235,076</b>	<b>100.0%</b>
<b>Golf Course Fund</b>		
Charges for Services	2,897,447	99.9%
Miscellaneous	1,600	0.1%
<b>Total Golf Course Fund</b>	<b>2,899,047</b>	<b>100.0%</b>
<b>Conference Center Fund</b>		
Hotel/Motel Tourism Revenue	900,000	31.7%
Rental Income	1,903,800	67.1%
Miscellaneous	32,675	1.2%
<b>Total Conference Center Fund</b>	<b>2,836,475</b>	<b>100.0%</b>
<b>Conference Center Reserve Fund</b>		
Hotel/Motel Tourism Revenue	254,726	100.0%
<b>Total Conference Center Reserve Fund</b>	<b>254,726</b>	<b>100.0%</b>
<b>INTERNAL SERVICE FUNDS</b>		
<b>Fleet Maintenance Fund</b>		
Charges for Services	4,805,361	100.0%
<b>Total Fleet Maintenance Fund</b>	<b>4,805,361</b>	<b>100.0%</b>
<b>Self-Insurance Fund</b>		
City/BLW Contribution	16,431,459	80.4%
Employee/Retiree Contributions	1,560,650	7.6%
Contingency - Use of Reserve	2,000,000	9.8%
Interest & Investment Earnings	435,808	2.2%
<b>Total Self-Insurance Fund</b>	<b>20,427,917</b>	<b>100.0%</b>

## REVENUE BUDGET FOR FY2026

<i><b>FIDUCIARY FUNDS</b></i>	<u><b>FY26 Estimate</b></u>	<u><b>% of Fund Total</b></u>
<b>TRUST FUNDS</b>		
<b>General Pension Fund</b>		
City/BLW Contribution	8,159,000	48.2%
Employee Contributions	1,689,600	10.0%
Interest & Investment Earnings	7,091,587	41.9%
<b>Total General Pension Fund</b>	<b>16,940,187</b>	<b>100.0%</b>
<b>OPEB Trust Fund</b>		
Operating Transfer	500,000	100.0%
<b>Total OPEB Trust Fund</b>	<b>500,000</b>	<b>100.0%</b>
<b>Grand Total All Funds</b>	<b>428,392,732</b>	<b>100.0%</b>

## EXPENDITURE BUDGET FOR FY2026

FUND	PERSONAL SERVICES	OPERATING SERVICES	CAPITAL PROJECTS	TOTAL PROPOSED BUDGET
GENERAL FUND	54,238,016	23,446,258	1,047,460	78,731,734
LEASE INCOME	0	2,650,500	0	2,650,500
SCHOOL SYSTEM FUND	0	86,123,952	0	86,123,952
CEMETERY	127,748	276,410	0	404,158
CDBG	247,740	262,640	0	510,380
AMERICAN RESCUE PLAN FUND			3,191,060	3,191,060
POLICE ASSET FORFEITURE	20,000	265,000	0	285,000
MARIETTA HISTORY CENTER FUND	143,620	89,130	0	232,750
BRUMBY HALL & GARDENS	73,960	72,031	20,000	165,991
AURORA FIRE MUSEUM	0	24,500	0	24,500
PARKS & RECREATION FUND	0	14,658	0	14,658
TREE PRESERVATION FUND	0	32,000	0	32,000
HOTEL/MOTEL TAX	0	3,817,277	0	3,817,277
AUTO RENTAL EXCISE TAX	0	1,066,667	0	1,066,667
REDEVELOPMENT BOND	0	1,054,968		1,054,968
2022 SPLOST	780,480	628,500	15,387,552	16,796,532
GOLF COURSE	0	2,673,547	225,500	2,899,047
CONFERENCE CENTER FUND	0	2,836,475	0	2,836,475
CONFERENCE CENTER RESERVE FUND	0	254,726	0	254,726
DEBT SERVICE	0	9,067,355	0	9,067,355
BOARD OF LIGHTS & WATER	22,216,754	133,227,698	18,880,009	174,324,461
BLW VOGTLE GENERATION TRUST	0	1,235,076	0	1,235,076
FLEET MAINTENANCE	1,265,662	3,389,699	150,000	4,805,361
SELF-INSURANCE	0	20,427,917	0	20,427,917
GENERAL PENSION	0	16,940,187	0	16,940,187
OPEB TRUST FUND	0	500,000	0	500,000
<b>TOTAL</b>	<b>79,113,980</b>	<b>310,377,171</b>	<b>38,901,581</b>	<b>428,392,732</b>

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

## GENERAL FUND EXPENDITURE BUDGET FOR FY2026

DEPARTMENT	PERSONAL SERVICES	OPERATING SERVICES	CAPITAL PROJECTS	TOTAL BUDGET	% OF TOTAL BUDGET
CITY COUNCIL	210,494	111,281	0	321,775	0.4%
CITY CLERK	286,710	113,409	0	400,119	0.5%
MUNICIPAL COURT	1,585,383	205,063	0	1,790,446	2.3%
MAYOR	159,917	9,770	0	169,687	0.2%
CITY MANAGER	1,655,785	147,958	0	1,803,743	2.3%
FINANCE	3,008,638	182,861	0	3,191,499	4.0%
CITY ATTORNEY	0	600,000	0	600,000	0.8%
H/R & RISK MGMT	817,091	113,754	0	930,845	1.2%
CIVIL SERVICE BOARD	7,500	600	0	8,100	0.0%
DEVELOPMENT SERVICES	1,544,514	84,728	0	1,629,242	2.1%
NON-DEPARTMENTAL	(1,848,285)	9,793,999	1,047,460	8,993,174	11.4%
PUBLIC WORKS	8,269,393	3,748,371	0	12,017,764	15.3%
PARKS, REC & FACILITIES	3,511,484	2,267,266	0	5,778,750	7.3%
POLICE	18,954,395	4,532,089	0	23,486,484	29.8%
FIRE	16,074,997	1,535,109	0	17,610,106	22.4%
<b>TOTAL</b>	<b>54,238,016</b>	<b>23,446,258</b>	<b>1,047,460</b>	<b>78,731,734</b>	<b>100.0%</b>



## BLW EXPENDITURE BUDGET FOR FY2026

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	369,577	155,150	0	524,727	0.3%
INFORMATION TECH.	2,636,400	4,758,734	1,020,480	8,415,614	4.8%
BOARD ATTORNEY	0	30,000	0	30,000	0.0%
NON-DEPARTMENTAL	(214,648)	29,658,278	0	29,443,630	16.8%
CUSTOMER CARE	3,342,075	1,490,570	307,718	5,140,363	2.9%
ELECTRICAL	11,848,048	5,124,528	7,081,261	24,053,837	14%
ELECTRIC COGS	0	67,678,065	0	67,678,065	38.8%
WATER & SEWER	4,205,902	1,305,343	10,470,550	15,981,795	9.2%
WATER & SEWER COGS	0	23,006,230	0	23,006,230	13.2%
<b>TOTAL</b>	<b>22,216,754</b>	<b>133,227,698</b>	<b>18,880,009</b>	<b>174,324,461</b>	<b>100.0%</b>

# CAPITAL BUDGET FOR FY2026

		RECOMMENDED BUDGET
<b>GENERAL FUND</b>		
	Designated Contingency - Capital Purchases	1,047,460
<b>General Fund Total</b>		<b>\$1,047,460</b>
<b>2022 SPLOST FUND</b>		
	SPLOST Projects	15,387,552
<b>2022 SPLOST FUND</b>		<b>\$15,387,552</b>
<b>GOLF FUND</b>		
	Misc Capital	225,500
<b>Golf Fund Total</b>		<b>\$225,500</b>
<b>BRUMBY HALL &amp; GARDENS</b>		
	Brumby Gardens Repair & Upgrade	20,000
<b>Brumby Hall &amp; Gardens Total</b>		<b>\$20,000</b>
<b>AMERICAN RESCUE PLAN FUND</b>		
	Designated Contingency - Capital Purchases	3,191,060
<b>American Rescue Plan Fund</b>		<b>\$3,191,060</b>
<b>FLEET FUND</b>		
	Misc Capital	\$150,000
<b>Fleet Fund Total</b>		<b>\$150,000</b>
<b>BLW FUND</b>		
<b>Information Technology:</b>		
Network Services	VOIP Replacement Servers	\$50,000
Network Services	UPS Batteries	\$32,000
Network Services	Video Management Platform	\$107,000
Service Desk	(59) Laptop Replacements	\$101,480
Information Technology	iTron Metering Software	\$40,000
Network Services	(18) Radio Replacements	\$83,000
Network Services	Spool of Fiber	\$50,000
Network Services	Fiber Emergency Repair & Redundancy	\$175,000
Network Services	Identity Access Management	\$160,000
Network Services	(OTDR) Optical Time Domain Reflectometer	\$22,000
Network Services	SCADA Data Center Replacement	\$200,000
		<hr/> 1,020,480
<b>Customer Care:</b>		
Meter & Services	ERT Meter Replacement	\$250,000
Meter & Services	Ford Maverick to Replace Ford Escape #569	\$28,859
Meter & Services	Ford Maverick to Replace Ford F150 #922	\$28,859
		<hr/> 307,718

# CAPITAL BUDGET FOR FY2026

		RECOMMENDED <u>BUDGET</u>
<b>Electrical:</b>		
Engineering	Service To New Customers	\$2,500,000
Engineering	Security Lighting	\$220,000
Engineering	Pole Replacement Program	\$95,000
Engineering	Street Lighting	\$100,000
Engineering	System Improvement	\$550,000
Distribution	Underground Cable Replacement (Labor & Equipment)	\$728,000
Engineering	Underground Cable Replacement (Materials)	\$32,000
Distribution	Overhead Equipment- Rollers, Fiberglass Arms, Digger Derrick Auger	\$27,280
Engineering	System Protection	\$75,000
Engineering	Milwaukee Battery Tools- Crimpers, Stapler Kit, ACSR Jaw Set & Cable	\$36,578
Warehouse	Ford F150 Crew Cab 4x4 to Replace Ford F250 Crew Cab 4x4 #959	\$61,264
Engineering	Ford F150 Ext Cab 4x4 to Replace Ford F150 Ext Cab #551	\$59,025
Distribution	Butler Pole Trailer to Replace Butler Pole Trailer #235	\$35,000
Distribution	Butler Flatbed Trailer to Replace Butler Flatbed Trailer #663	\$30,000
Distribution	Butler Pole Trailer to Replace Butler Pole Trailer #605	\$35,000
Operations & Maintenance	Ford F150 Crew Cab 4x4 to Replace Ford F150 Super Cab #975	\$61,264
Administration	Ford F150 Ext Cab 4x4 to Replace Ford Crown Vic #507	\$59,025
Engineering	Ford F150 Ext Cab 4x4 to Replace Ford F150 Ext Cab #703	\$59,025
Distribution	Ford F250 Crew Cab 4x4 to Replace Ford F150 Super Cab 4x4 #18	\$72,166
Distribution	Altec Bucket Truck to Replace Altec Bucket Truck #995	\$360,375
Distribution	Ford F550 to Replace Ford F450 #812	\$110,375
Operations & Maintenance	Ford F150 4x4 to Replace Ford F250 4x4 #552	\$54,001
Distribution	Bierer ST800PGN Service Tester	\$10,800
Distribution	Ford F250 Crew Cab 4x4 to Replace Ford F150 Super Cab 4x4 #17	\$72,166
Distribution	Altec Digger Derrick to Replace Altec Digger Derrick #761	\$450,375
Distribution	Ford F550 to Replace Ford F450 #468	\$110,375
Operations & Maintenance	Ford F150 4x4 to Replace Ford F250 4x4 #553	\$54,001
Operations & Maintenance	Substation Construction	\$116,000
Distribution	Von SS20M-LW Service Saver	\$5,000
Distribution	Ford F250 Crew Cab 4x4 to Replace Ford F150 Super Cab 4x4 #709	\$72,166
Distribution	Renovate Distribution Restrooms	\$30,000
Engineering	G&W Replacement Switches with PMH Switches	\$400,000
Distribution	2027 Funding Allocation for Incoming Bucket Trucks	\$400,000
		<hr/> 7,081,261

# CAPITAL BUDGET FOR FY2026

		<b>RECOMMENDED BUDGET</b>
<b>Water &amp; Sewer:</b>		
Collection	Collection System Rehabilitation	\$2,000,000
Distribution	Water Tank Inspection/Rehab - New Sugar Hill Tank	\$30,000
Distribution	Water Distribution Pipe Replace	\$1,750,000
Distribution	Water Pump Station Maintenance	\$115,000
Collection	Sewer Pipe Root Treatment	\$130,000
Distribution	New Water Meter Installation	\$500,000
Distribution	Water Valve Cover Adjustments	\$53,000
Collection	Manhole Cover Adjustments	\$150,000
Collection	I/I Source Detection & Elimination Program	\$70,000
Meter Maintenance	Water Meter Replacement - 1,150 Small Meters & 188 Medium Meters	\$450,000
Distribution	Water Valve Maintenance	\$50,000
Distribution	Utility Relocations-Water Distrib. Rottenwood Creek Trl, Roswell St 4 Lane	\$750,000
Collection	Utility Relocations-Wastewater Collect. Rottenwood Creek Trl, Roswell St 4	\$500,000
Engineering	Ford F150 Ext Cab 4x4 to Replace Ford F150 Ext Cab 4x4 #20	\$58,650
Meter Maintenance	Ford F150 Ext Cab 4x4 to Replace Ford F150 Ext Cab 4x4 #834	\$58,650
Collection	Isuzu NPR CCTV Truck to Replace Isuzu NPR CCTV Truck #906	\$450,000
Collection	Collection System Model/Meters	\$25,000
Collection	Benson Wastewater Pump Station Maintenance	\$25,000
Collection	Wastewater Lift Station Grinder Replacement	\$30,000
Distribution	Water Distribution Large Pipe Inspections	\$75,000
Administration	Operations Building Roof Repair/Replacement	\$250,000
Meter Maintenance	STIHL Rescue Saw	\$1,500
Meter Maintenance	Fire Hydrant Meters	\$3,750
Distribution	Pipehorn Dual Frequency Locating Equipment Utility	\$6,000
Distribution	3M Dynatel 2250 M I/D U Locator	\$13,000
Distribution	Message Board	\$15,000
Collection	Sewer Cleaning Nozzles	\$8,000
Collection	Chainsaws, Trimmers, Blowers, Mowers & Edgers	\$3,000
Distribution	Whitlock Ave 20" Water Transmission Main Replacement	\$1,750,000
Collection	Lower ER Sewer Main Replacement-Engineering/Design	\$150,000
Collection	Lower/Upper ER Sewer Main Replacement-Phase 1 Construction	\$1,000,000
		<hr/> 10,470,550
<b>BLW Fund Total</b>		<b>\$18,880,009</b>
<b>GRAND TOTAL - ALL FUNDS</b>		<b>\$38,901,581</b>