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# **FISCAL YEAR 2016 BUDGET**

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# FISCAL YEAR 2016 BUDGET

## CITY OF MARIETTA, GEORGIA

### JULY 2015 – JUNE 2016

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WILLIAM F. BRUTON, JR.  
CITY MANAGER

SAM LADY  
FINANCE DIRECTOR

LORI DUNCAN  
BUDGET MANAGER

DIANE SELLITTO  
BUDGET ANALYST

# MAYOR AND CITY COUNCIL



**Stuart Fleming**  
Councilmember, Ward 1



**R. Steve Tumlin, Jr.**  
Mayor



**Griffin "Grif" L. Chalfant, Jr.**  
Councilmember, Ward 2



**Johnny Walker**  
Councilmember, Ward 3



**G.A. (Andy) Morris**  
Councilmember, Ward 4



**Rev. Anthony C. Coleman**  
Councilmember, Ward 5



**Michelle Cooper Kelly**  
Councilmember, Ward 6



**Philip M. Goldstein**  
Councilmember, Ward 7

# OFFICIALS

## Mayor and City Council

R. Steve Tumlin, Jr.  
Mayor

Stuart Fleming	Ward 1
Griffin "Grif" L. Chalfant, Jr.	Ward 2
Johnny Walker	Ward 3
G. A. "Andy" Morris	Ward 4
Rev. Anthony C. Coleman	Ward 5
Michelle Cooper Kelly	Ward 6
Philip M. Goldstein	Ward 7

## Board of Lights and Water

R. Steve Tumlin, Jr., Mayor  
Chairperson

G. A. "Andy" Morris, Councilmember	Board Member
Bruce E. Coyle	Board Member
Terry G. Lee	Board Member
Alice R. Summerour	Board Member
J. Brian Torras	Board Member
Michael G. Wilson	Board Member

## City / BLW Administration

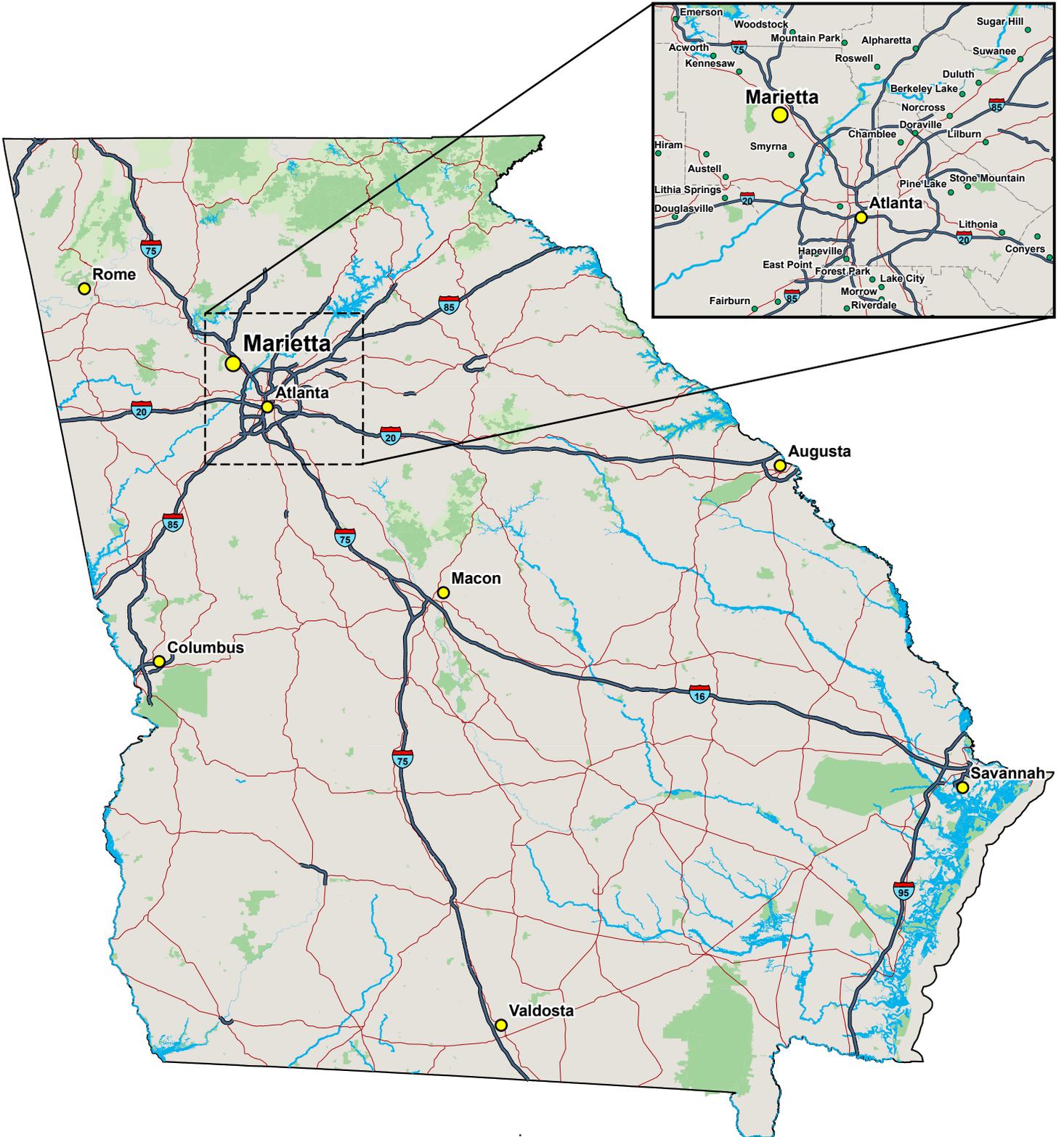
William F. Bruton, Jr.  
City Manager

Pamela Allen	Municipal Court Administrator
Ronald Barrett	Information Technology Director
Brian Binzer	Development Services Director
Richard Buss	Parks, Recreation and Facilities Director
Daniel Conn	Public Works Director
Barry Echols	Utility Marketing Director
Daniel Flynn	Police Chief
Ernesto Garcia	Electrical Director
Jackie Gibbs	Fire Chief
Davy Godfrey	Human Resources and Risk Management Director
Stephanie Guy	City Clerk
Douglas R. Haynie	City Attorney
Sam Lady	Finance Director
J. Kevin Moore	BLW Attorney
Ronald Mull	BLW General Manager
Sherri Rashad	Customer Care Director
Robert Snelson	Water and Sewer Director

# The State of Georgia

## &

### City of Marietta Location Map



# CITY OF MARIETTA

## *HISTORIC DEVELOPMENT*

The Marietta and Cobb County area were still part of Cherokee Indian Territory as Marietta's original settlers began to arrive. Coming from other parts of Georgia in the early 1830s, the earliest inhabitants were winners in the land lottery that had been implemented to allocate the Indian lands. The Cherokee land had been divided into 40-acre gold tracts and 160-acre farm tracts. The original settlers were seeking their fortunes as gold prospectors although many established homesteads as the Indian population was moved west. By 1833 nearly 100 people had settled close to springs now known as the Marietta town square. The county was named in honor of Judge Thomas Willis Cobb, Georgia Congressman, U.S. Senator and later Judge of Superior Court. The City of Marietta was named after his wife. By the mid-1840s, Marietta had grown to include more than 1,500 residents and was becoming a resort town for people from the "low country" in Georgia. The decade of the 1850s established Marietta as a fast-growing community with flourishing businesses such as tailors, bakeries, warehouses, grocery stores, general stores, carriage shops, gunsmiths and numerous other professionals such as physicians and attorneys. On January 22, 1852, Marietta was incorporated as a city and in 1854 it established the Marietta Fire Department.

In April 1862, the War Between the States came to Marietta in the form of a group of Union undercover agents, who, after an overnight stay at the Kennesaw House (a hotel still standing on Depot Street near the Marietta town square) boarded the W & A railroad northbound train at the Marietta station. At Big Shanty, now known as the town of Kennesaw, the Union agents took control of the train, leading to the great locomotive chase with the pursuing train "Texas" overtaking the "General" near Ringgold, Georgia. This difficult period culminated with federal occupation of the City of Marietta on July 4, 1864, following battles around Kennesaw Mountain.

After the War Between the States, Marietta continued to prosper as new businesses were established. These included a barrel factory, knitting mills, paper mills and marble works. In the 1870s a new jail and courthouse were built and in 1894 the Marietta Police Department was established to bring law and order to the growing town. The year 1889 saw the advent of street lights illuminating the town and by 1898 a local telephone company was serving residents. The Marietta Board of Lights and Water was created in 1906 to provide low cost electric power as well as water and sewer services to the citizens of Marietta. Schools were established early in the City of Marietta and in 1919 Marietta organized the first parent/teacher association in the country. The national parent/teacher association was formed in Washington, D.C. by a former Marietta woman, Alice McClennan Birney.

In 1905 an electric railway operated between Marietta and Atlanta and by 1926 Highway 41 was paved and tourism became a recognized business in the area. World War II brought additional changes to Marietta. In 1941 Rickenbacker Field, now Dobbins Air Reserve Base, was built south of town adjoined by the Bell aircraft plant. During the WWII period, B-29s were produced at the plant and employment peaked at 28,000. The plant closed in 1946 but reopened in 1951 as Lockheed Georgia Company. Although the City's foundation lies in its historic beginnings, its growth and economic vitality results from its forward thinking, extensive planning and the dedication of citizens and government. Development in and around Marietta since the 1950s has caused this area to be one of the fastest growing suburbs in the metro Atlanta region.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Marietta  
Georgia**

For the Fiscal Year Beginning

**July 1, 2014**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Marietta, Georgia, for its annual budget for the fiscal year beginning July 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting this book to GFOA to determine its eligibility for another award.

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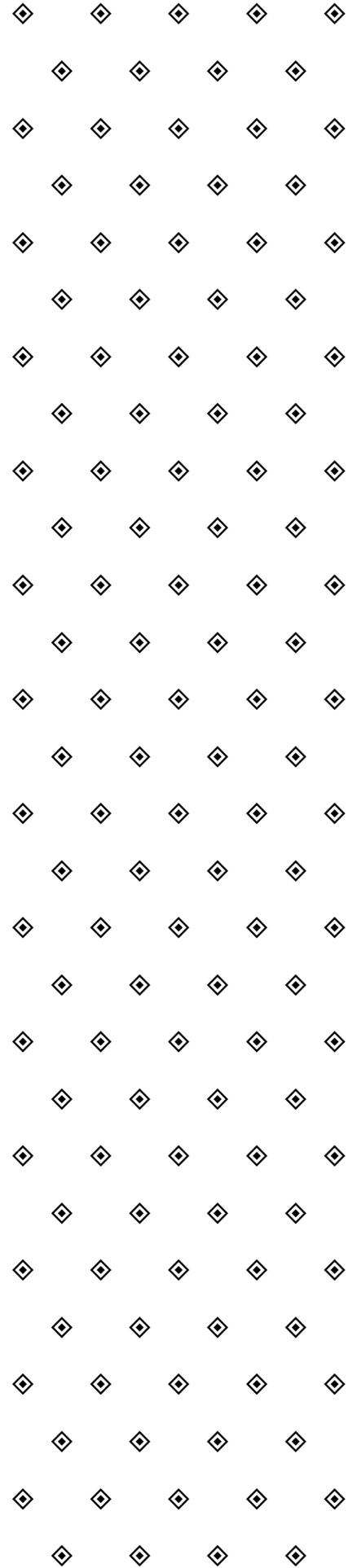
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# INTRODUCTION







## Office of the City Manager Budget Message Fiscal Year 2016

July 1, 2015

The Honorable R. Steve Tumlin, Jr.  
And Members of the City Council  
City of Marietta

I respectfully submit the official document for the adopted budget for fiscal year 2016, which begins July 1, 2015 and ends June 30, 2016. As the City's financial and spending plan for the new fiscal year, the adoption of the budget is one of the most important actions taken by the City Council each year. It authorizes resources and establishes a direction for our programs and services of the city government for the coming year in accordance with the City's Vision Statement, Strategic Plan and Comprehensive Plan.

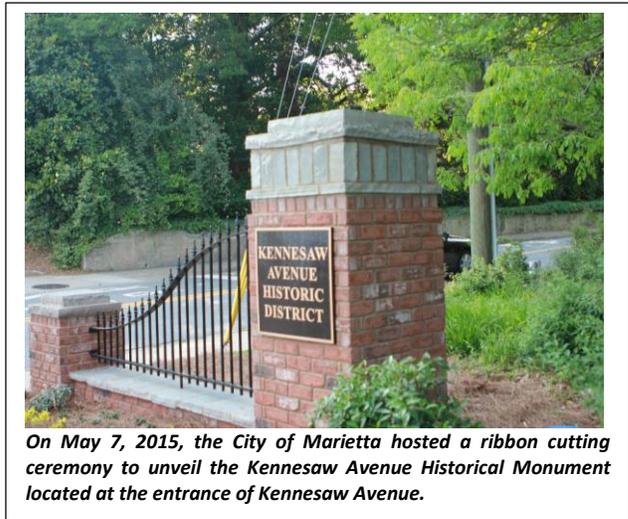
With each budget cycle the City addresses the challenge of providing services with limited resources. The budget process provides the foundation that guides the operational and financial planning for the City. It factors in a world of constraints and pressures – new needs, citizen demands, efficiency in government – and requires tradeoffs, thus limiting the number of choices and requiring that some requests go unmet. During the last eight years, we were faced with the worst economic downturn since the 1930s. Many hard decisions had to be made including program and benefit changes, postponing of capital expenditures, additional operating budget cuts and the continuation of hiring freezes and previous operating budget cuts. This proactive and responsible approach has enabled the city to keep taxes at their current level, continue to provide the services that our citizens desire, preserve the healthy reserve balance we have worked hard to accumulate, and maintain our bond rating which is one of the highest in the State.

Although the City's population decreased slightly from 2008 to 2010 as the result of decreases in the rental population, the City's overall population has seen substantial growth over the last several decades. Marietta has grown from a population of 30,829 in 1980 to an estimated 58,597 in 2014, according to ESRI estimates. Further,

their forecast for population growth for the next five years is 1.26%, which is higher than the state and national trends of 0.90% and 0.73%, respectively. In fact, the trends over the next five years for number of households, families, owner-occupied households, and median household income are expected to surpass the state and national rates. The City of Marietta is also a major business and employment center in the county. According to 2011 estimates from the US Bureau of Labor Statistics and the Georgia Department of Labor, more than 4,200 businesses operate in the city limits employing more than 62,900 persons. While the problems with the national economy caused a major slowdown of all growth in the Atlanta Metro, the local economy is now improving and Marietta is experiencing growth from infill development, with many new projects now being permitted or under construction.



Over the last 10 years the City has worked hard to change the percentage of rental units in Marietta as compared to owner occupied units. For decades the percentage continued to swing heavily in the direction of rental units to the point that in 2000 Marietta's 62.4 percent rental and 37.5 percent owner-occupied was the exact opposite of the national average. Because of the efforts of the City to encourage the building of owner occupied housing, discourage apartment or rental unit construction, the establishment of programs to convert rental houses to first time homebuyers and the spearheading of the demolition of hundreds of rental and apartment units, the increase in rental has not only been halted but has even been reversed. According to the U.S. Census in 2010, homeownership has increased to 56 percent rental and 44 percent owner occupied. With current policies in place, we should see a continuation of this trend as planned owner occupied housing developments continue to build out their supply of available lots.



*On May 7, 2015, the City of Marietta hosted a ribbon cutting ceremony to unveil the Kennesaw Avenue Historical Monument located at the entrance of Kennesaw Avenue.*

As a result of the national economic recession, Marietta's overall revenue picture actually decreased over the last several years; however, all areas are now experiencing a positive change. Revenue growth and upward trends can be seen in real estate and personal property taxes, charges for services such as sanitation and recreation, business licenses, construction permits and tourism revenue from hotel/motel taxes, and our downtown is doing better than most. Redevelopment and economic development projects are underway and progressing toward our goals. In recent years the city felt the effects of the national downturn in housing starts and sales, which stalled many of our redevelopment projects, but because we are primarily a built-out urban area, the impact was less pronounced than in many other metro communities. We have seen a double-digit percent increase in our real estate transaction taxes over the last two years which indicates that real estate is indeed selling in Marietta. We also have new home building taking place in many of our formerly stalled developments, and some developments are complete and residences are occupied. Pricing of both new and existing housing is rising to near pre-recession levels. We believe the overall upward trend will continue to grow.



*Officer Bishop has been paired with K-9 Apex since March 1, 2015. K-9 Apex is a Belgian Malinois and is certified in tracking and narcotics detection for marijuana, cocaine, crack cocaine, heroin and methamphetamine. K-9 Apex is certified through the National Narcotics Detector Dog Association.*

The test of government is the ability to insure long-term operating functions without a disruptive impact upon those we serve. A city must maintain an expenditure rate that does not exceed its revenue growth, while allowing itself the flexibility to respond to changing conditions. In times of revenue stagnation or slow growth, cities must prioritize services and make appropriate and timely cuts that adapt to the changing revenue forecast. During growth periods, it is equally important to carefully plan where to focus those additional resources in order to provide the greatest benefit to our citizens. To this end, it is important that the City Council and staff continue our efforts to follow a conservative course that insures long-term as well as short-term stability. I am pleased to report that our efforts over the last year resulted in significant expenditure savings which has again allowed us to make additional capital purchases at year end.

## **BUDGET FORMAT**

Government budget documents should provide sufficient, meaningful and useful information to elected officials and the public. To that end, we have developed a budget document that serves as a:

1. Policy
2. Financial Plan
3. Operation Guide, and
4. Communications Device

Combined, these elements define what the City of Marietta has done, what it plans to do, and how it will accomplish these objectives. The FY2016 Budget is a plan that links developed organizational goals and objectives with the financial resources necessary to fund them. The allocation of money and personnel becomes increasingly important as more demands are placed on limited resources.

## **BUDGET GOALS FOR FY2016**

The FY2016 budget is based on the following goals incorporated into an overall strategy for minimizing the cost of local government:

- ❖ We will seek methods to reduce spending and monitor expenditures, including the use of innovative technology, to insure that we remain within budget parameters.
- ❖ We will maintain fund balance reserves in accordance with our reserve policy.
- ❖ We will invest in our future and partner with our community to encourage economic growth.
- ❖ We will seek new sources of revenue and implement cost-cutting measures.
- ❖ We will provide a superior level of support and service to the community.
- ❖ We will continue to provide competitive wages and positive work environments that will attract and retain quality employees.



## **FY2015 IN REVIEW**

The City of Marietta worked diligently last year to improve the quality of life of our citizens as we continued to develop our City into the most livable community in the Atlanta metro region. In order to progress toward this goal, we undertook the following major initiatives:

1. Substantial redevelopment efforts are underway with funding from the citizen-approved \$68 million bond for urban redevelopment. \$64 million is dedicated to the Franklin-Gateway redevelopment area for the acquisition and demolition of developed property for redevelopment and road infrastructure improvements. In addition, \$4 million is dedicated for streetscape improvements in the Whitlock Avenue corridor.
2. The voter-approved Parks Bond from 2009 provided funding for a major renovation and construction of the Custer Park recreation center as well as many other upgrades and enhancements at parks throughout the city. Elizabeth Porter Park demolition begins in the fall of 2015.
3. Transportation projects continued throughout the city using voter-approved 1% Special Purpose Local Option Sales Tax (SPLOST) funds. These projects include intersection and sidewalk improvements, annual road resurfacing, multi-use trail and bridge improvements and streetscape enhancements. In addition, some projects were completed with reimbursements from the Georgia Department of Transportation (GDOT).



*The voter-approved Redevelopment Bond provides the funds to purchase distressed apartment complexes along Franklin Road. On June 3, 2015 City officials joined together to begin the process of demolishing the Woodlands Park Apartments.*

4. Marietta uses technology internally and externally to improve efficiency, ensure data security and provide better services to citizens and customers while saving money. In a multi-year project, Marietta Power and Marietta Water moved to an Automated Meter Infrastructure, which will allow electric and water meters to be read remotely in real-time from the BLW customer service and billing office. Meter reading in the field will no longer be necessary. In addition, problems such as water leaks can be recognized more quickly before costly and excessive loss occurs.
5. Many special events commemorating the Civil War and the 150<sup>th</sup> Anniversary of the battles of Marietta provided tourism opportunities rich in local and regional history. Marietta hosted, partnered or sponsored numerous events including re-enactments, lectures, tours and performances drawing visitors from across America. Many events were held in the downtown area, bringing tourism dollars to the local shops, restaurants and museums in and around the Square.

## **FY2016 MAJOR INITIATIVES**

Marietta will continue its makeover efforts by focusing on parks, streets and traffic projects, economic development, redevelopment and creating a friendly, safe and aesthetically pleasing environment for citizens and visitors. A major portion of the City Council's Vision Statement and Comprehensive Plan revolves around these objectives. With these goals in mind, the following major initiatives are planned in the coming year:

1. The voters approved a 1% Special Purpose Local Sales Tax (SPLOST), which goes into effect in January 2016 after the 2011 SPLOST expires. Intersection improvements, street and sign marking reflectivity projects, gateway improvements, annual street resurfacing, drainage improvements, sidewalk and multi-use trail construction, and traffic calming devices will be addressed. Renovation of the Public Works facility, the oldest

operational city-owned building (1968) is underway and the Traffic Control Center will be replaced. In addition, capital equipment such as pumper trucks for the Fire Department will be purchased, and the beginning of development of a public safety training center will be addressed.

2. The State of Georgia recently awarded \$1.45 million to Marietta in Transportation Enhancement (TE) funding for three projects. The Atherton Square Revitalization includes the renovation of the Marietta Welcome Center and improving the surroundings and park. The other two projects involve two 10-foot wide multi-use trails, which will be constructed to connect Marietta to other trails within the city and Cobb County. All three projects had been delayed because of federal and state funding issues, but it appears that at least one of the projects will be given the green light this year.
3. Parks bond projects in progress will continue as scheduled. The Elizabeth Porter Park is slated to open in fall 2016, which will include a splash pad, playground, picnic pavilions and greenspace. Blackwell Park is a neighborhood park that is under construction and will encompass a picnic area with tables, greenspace and landscaping. Also in progress are the installation of permanent restroom structures at Merritt Park, Victory Park, Whitaker Park, Lewis Park and Henry Park. The Custer Park Recreation and Fitness Center will be open for business in September 2015.
4. Maintaining, expanding and upgrading the water, sewer and electric utilities will ensure reliable and high-quality services to our customers and citizens. Several large-scale-projects are planned for FY2016 such as Marietta Power's conversion of overhead power lines to underground along Powder Springs Road along with the installation of new lighting as part of the streetscape improvement project the city will construct with SPLOST dollars. The US 41 water main replacement from Franklin Drive to Windy Hill Road is a major project that will take place over the next two years to replace a 20-inch steel water main. Marietta Water will also undertake the replacement of the 18-inch sewer line that crosses underneath Interstate 75.
5. Economic Development and Redevelopment continue to be a priority for the coming year as Marietta brings in new businesses, retains existing industries, and revitalizes distressed shopping centers. The voter-approved Redevelopment Bond provides funding for the acquisition and demolition of property in the Franklin Road area for further redevelopment. Two distressed apartment buildings have been acquired and demolished to date and will be marketed when ready. These properties represent 50 contiguous acres along Interstate 75 for future development. A third apartment complex nearby has been purchased as well, and the City will work with the Marietta Housing Authority to manage this complex until the current leases expire, at which time the City will prepare the site for marketing. These bond funds will continue to be used to purchase more properties to market for redevelopment purposes. In addition, funding exists to construct streetscape improvements on Whitlock Avenue, which is currently underway.

**COMING SOON!**  
**THE NEW**  
**ELIZABETH PORTER PARK**

**YOUR PARKS BOND DOLLARS**  
**AT WORK**

FOR MORE INFORMATION CALL  
MARIETTA PARKS AND RECREATION DEPARTMENT  
(770) 794-5601

*Marietta*

*The City of Marietta purchased property around the Elizabeth Porter Recreation Center to construct a larger, fully-landscaped park with playgrounds, a splash pad, restrooms, pavilions and parking.*

## FOUNDATION FOR THE BUDGET

### REVENUE

Marietta has been in the fortunate position of being able to ride out the storm during downturns in the economy. Strong fiscal policies, ample reserves, and a diverse revenue base have sustained the City while waiting for the national and local economies to turn around. There is a need for additional revenue to adequately fund capital requirements as we go forward; however, we have used other sources such as grants and year-end surplus to purchase necessary items. No tax increases or fee increases are recommended or approved for the coming year. We made a concerted effort to not raise the tax burden on our citizens during the economic downturn, but instead cut expenses wherever possible, including decreasing the number of employees with a selective hiring freeze for many years. Our revenue sources are varied, and we see growth in all areas, providing approximately \$2 million more in the General Fund alone in FY2016 than was budgeted for FY2015. We are still, however, not back to 2008 levels of revenue.

Certain assumptions are incorporated into our revenue forecast. The following section is a brief explanation of the assumptions used and the effect on projected revenue categories.

#### Property Taxes

The value of Marietta's real estate tax digest in conjunction with applicable exemptions increased in 2015 by an overall 6.4%. Commercial and industrial valuations make up 54% of the real estate digest while taxable residential valuations make up 46%. The commercial side increased by 5.2% and the residential side increased by 7.9%. Personal property values increased by 9.5% and the digest for ad valorem taxes for motor vehicles went down by 41%. The counter-point to the motor vehicle digest decreasing year after year is a state law effective March 1, 2013 that provides a one-time ad valorem payment at the time a vehicle is purchased in lieu of being assessed an annual tax via the digest. This essentially provides tax revenue to offset the loss in the digest.



*As part of the 2009 Parks Bond, the City completed a high-tech \$3.8 million renovation to the new Custer Park Recreation and Fitness Center which opens September 2015.*

Tax revenue projections in the General Fund are expected to remain stable due to Marietta's tax law that froze residential property values in 2001 for tax relief purposes. This law states that if a property's value increases after the 2001 base year, an exemption will be granted in the amount of the increase. In this scenario, the tax owed on this property remains steady even though the property value has increased. Once the property is sold, however, the base year is reset and the current value becomes the benchmark. As properties resell, more tax revenue is generated based on the new assessed value. These resales are just part of the revenue growth story. New developments have been built in the last few years and more are underway. Several areas have been prepared for redevelopment, and infrastructure is in place ready for construction to begin.

The millage rate for the maintenance and operation of the city, also known as the General Fund, remains steady at 2.788 mills as it has since 2003. In the Debt Service Fund, the millage rate for the parks bond stays at 0.55 mills and the public safety bond millage rate remains at 0.629 mills. The redevelopment bond, which was approved by voters in 2013, carries a millage rate of 2.0 mills. The Cemetery Fund millage rate remains at 0.079 mills.

#### Miscellaneous Taxes

Tourism tax revenue is trending higher due to increased activity in the hotel/motel tourism industry over the last few years. Wholesale taxes on alcoholic beverages are expected to increase slightly in FY2016. The Insurance Premium Tax is expected to increase from last year's funding level. Franchise Fees are expected to increase in many areas such as electric and cable TV; however, telephone franchise taxes are expected to continue its steady

decline. Real Estate and Intangible Recording taxes are showing an upward trend, indicating that the local housing market is trending upwards as well.

Revenue from the 1% Special Local Option Sales Tax (SPLOST) for road, transportation, construction and capital projects is budgeted on a prescribed schedule. This tax was approved by the voters in 2011 and expires in December 2015; however, another SPLOST was passed by the voters, which begins January 2016. The SPLOSTs are collected by Cobb County and disbursed to the cities. These SPLOSTs provide the funds necessary to maintain our streets and make traffic safety improvements on the roadways and at intersections. In addition, the 2016 SPLOST has funding approved for capital purchases such as public safety vehicles and renovations to public buildings.

### Licenses and Permits

Increases in business license revenue can be seen in all sectors, whether in manufacturing, retail, restaurants or service businesses. The value of our business license renewals in addition to the number of new licenses being issued each year have been increasing. We continue to look at our economic development efforts to provide the growth in this area. With companies relocating to Marietta each year, we expect business license revenue to steadily increase in the coming years. General building permit revenue is exhibiting steady growth as well. With our infrastructure in place in redeveloped areas and having some developments already underway, building has recommenced in both commercial and residential areas. The Licenses and Permits category is a strong indicator of the local economy, and we have seen solid and steady growth for the last three years, with an increase budgeted for FY2016 as well.

### Charges for Services

In the General Fund, this category is a steady source of revenue, with most of the receipts coming from Sanitation services. As land is redeveloped and housing projects are completed, more customers are added to our service area. Sanitation services include solid waste and yard waste pickup, recycling, and special large pickups at a level of service that is unsurpassed by neighboring communities. Recreation fees are expected to be consistent with last year's budget numbers for youth and adult recreation programs, arts and crafts festivals, concerts, sports teams, and special events. Minor sources of revenue, such as, document copying fees, false alarm fees, film permits, and the charge to the school board for tax collection services, round out this category.



*On November 8, 2014, the City of Marietta commemorated the 150<sup>th</sup> Anniversary of the Civil War Battles of Marietta by recreating the Burning of the Historic Square by General Sherman and his Union troops in 1864.*

The BLW is committed to providing reliable and high quality service at the lowest possible ratepayer cost. No increases in rates to power customers are included in this budget. In the recent past, the water rate structures have been increased in order to cover the rise in cost of purchasing these commodities from our suppliers. We evaluate this need at mid-year when our annual cost increases occur. Because weather can affect the demand for water and power, conservative projections are made in this area. In addition, the BLW adopted a water conservation plan as well as a water conservation rate structure. In general, sales volumes are anticipated to be close to last year's figures.

Marietta City Club, the City's golf course, remains a leader in public golf courses in the metropolitan area. The quality and attractiveness of the course and the friendly service in both golf operations and concessions has helped to ensure a steady number of rounds, tournaments and outings over the years. Again, this is an area greatly affected by weather, but recent sales and rounds averages were used to project revenue estimates for the coming fiscal year.

## Fines and Forfeitures

General traffic fines are expected to remain stable in the coming year based on the trends of the recent past. The photo red-light violation program has been instrumental in providing greater safety for motorists, pedestrians and police officers, which has been the goal of this valuable program. One intersection will have its cameras removed because it is being redesigned and reconstructed, and we will see a drop in revenue accordingly. A school bus passing camera program, which identifies drivers who pass a school bus when red lights are flashing, was instituted last year. We expect these violations will start out high and trend downward as enforcement continues.

## Miscellaneous

Interest income and investment earnings have been extremely inconsistent in recent years. This category is budgeted conservatively in all funds and is based on current rates.

## EXPENDITURES

Although we were unable to fund many requests, this budget allows us to maintain or increase service levels and earmark more funding for capital purchases in the General Fund. In addition, we have pulled together an estimated \$300 million in funding from several sources, such as federal grants, SPLOST revenue, BLW, Parks bond funds, Redevelopment bond proceeds, TAD collections, private donations and city contributions in order to continue the largest makeover in Marietta's history. This project began nine years ago and covers streetscapes, sidewalks, trails, roads, intersections, traffic, utility infrastructure, parks and building improvements and encompasses purchasing and razing distressed properties and preparing the sites for resale and redevelopment.

The table below shows a summary of the approved budget for the City of Marietta by expenditure category. Totals for each expenditure category as well as each fund are also presented. This chart includes inter-fund transfers but excludes planned reserve increases.

### FY2016 Budget

FUND	PERSONAL SERVICES	OPERATING SERVICES	CAPITAL PROJECTS	TOTAL BUDGET
General Fund	36,412,705	15,488,079	750,000	<b>52,650,784</b>
Lease Income	0	2,759,322	0	<b>2,759,322</b>
Tax Allocation Districts	0	851,155	0	<b>851,155</b>
Cemetery	92,527	104,173	15,300	<b>212,000</b>
CDBG	172,301	22,351	0	<b>194,652</b>
Grants	13,721	200,500	0	<b>214,221</b>
Police Asset Forfeiture	0	1,000,000	0	<b>1,000,000</b>
Gone With The Wind Museum	68,288	92,384	0	<b>160,672</b>
City Parks Bonds	50,954	300,000	5,849,046	<b>6,200,000</b>
Hotel Motel Tax	0	2,600,000	0	<b>2,600,000</b>
Auto Rental Excise Tax	0	400,000	0	<b>400,000</b>
Redevelopment Bond	0	0	32,000,000	<b>32,000,000</b>
2011 SPLOST	267,114	0	22,520,586	<b>22,787,700</b>
2016 SPLOST	0	0	4,600,000	<b>4,600,000</b>
Golf Course	0	2,079,804	86,200	<b>2,166,004</b>
Conference Center	0	2,759,322	0	<b>2,759,322</b>
Debt Service	0	12,084,134	0	<b>12,084,134</b>
Board of Lights & Water	16,405,443	139,985,578	10,507,420	<b>166,898,441</b>
Fleet Maintenance	908,469	2,739,993	0	<b>3,648,462</b>
Self-Insurance	0	13,198,756	0	<b>13,198,756</b>
General Pension	0	10,817,632	0	<b>10,817,632</b>
OPEB Trust	0	16,500	0	<b>16,500</b>
<b>TOTAL</b>	<b>54,391,522</b>	<b>207,499,683</b>	<b>76,328,552</b>	<b>338,219,757</b>

This presentation includes interfund transfers but excludes planned reserve increases.

## Personal Services

As we see changes in the marketplace or in service delivery needs, Marietta carefully plans and adapts its personnel position allocations to address those issues. Some vacant positions have been deleted in favor of new positions that are needed for efficiency of operations. The City took a conservative approach when looking at staffing levels for the coming year. Marietta is committed to preserving jobs throughout the city and because of this, all employee programs and benefits were evaluated for funding ability. The overtime and standby budgets remain at the same levels as prior years. Because of savings generated in the Personal Services category throughout the city, the city set aside funds for an employee pay increase of 3% in January 2016, and we will evaluate our financial forecast at that time to see if we can move forward with that plan.

The General Fund has a budgeted salary savings of \$1.25 million, which must be made up through current and future vacancies and a selective hiring delay for the next 12 months. Unfilled positions will be reviewed on a case-by-case basis for backfilling, however, approvals are given in the Marietta Police Department and Marietta Fire Department where adequate levels must be maintained in order to provide high quality protection services. The ability to secure federal grant funds in order to hire officers is a valuable strategy that we have taken advantage of without obligating the City to unwieldy future costs.

The Board of Lights and Water (BLW) Fund addressed positions in order to keep up with changing technology and business practices. Because we have undertaken a remote meter reading project, two vacant positions were eliminated. In this fund as well, unfilled positions are reviewed before filling. This strategy is helpful to mitigate unforeseen expenses that may arise during the year.

## Operating

Cutbacks have been made in the city-wide operating budget to compensate for rising expenses to the City such as contract increases for buildings and grounds maintenance, law enforcement programs, professional and consulting services, addressing federal requirements, rising costs for insurance, rising fuel prices and the cost of maintaining an aging fleet of Fire, Police and municipal vehicles. This is the fourth consecutive year that General Fund departments kept their operating budgets flat with the prior year budget. Through our efforts, we are able to increase our budget for recreation services due to a new recreation center opening this year and cover the costs of operating this new facility.



*City Club Marietta is an 18-hole golf course located minutes from the downtown, adjacent to the Hilton Atlanta/Marietta Hotel and Conference Center. This historic golf course turns 100 years old in 2015, as it was built in 1915 as a 9-hole course by members of the Marietta Country Club on the site of the Georgia Military Institute. It expanded to 18 holes in the 1960s, then opened as a public course in 1991 after the City purchased and renovated the course.*

In the BLW, departmental operating budgets remained flat compared to last year's reduced budget based on history of actual expenses in an effort to true up budget projections. Departmental spending is small compared to the operating cost for the resale of electric, water and sewer services. Electric Cost of Goods Sold and Water/Sewer Cost of Goods Sold comprise 80% (\$94.5 million and \$17.7 million, respectively) of the total operating services budget of \$140 million.

### Capital

The General Fund approached its capital budget very differently again this year in order to balance the budget. While there are always capital needs throughout the city, such as the routine replacement of vehicles, the city put those expenses on hold for the coming year. Instead, a capital contingency fund was established for items that break during the year and cannot be repaired. A typical capital budget in the general fund is about \$1 million to \$1.5 million. Setting up a contingency budget for FY2016 is a necessary strategy to delay the purchase of capital items in order to ensure that our financial outlook remains stable. Marietta is pursuing other strategies in order to stretch capital dollars, such as grant funds and police asset forfeiture funds. At the end of recent fiscal years, the capital contingency budget remained unspent, and we used those funds as well as savings in the department's operating budgets to purchase vehicles and capital equipment and address facility improvement projects. We anticipate the same will take place at the end of this fiscal year as well.

The BLW capital budget is funded at approximately \$10.5 million. The Electrical system budget totals almost \$5.1 million, which includes projects such as Service to New Customers and System Improvements, which will expand the BLW's customer base with the goal of maintaining low rates due to increased volume sales. Water and Sewer system projects make up almost \$4.6 million of the BLW's capital budget. The majority of these expenditures involve Water Line Replacements and Sewer System Upgrades, including the replacement of a sewer line underneath I-75. About \$800,000 is budgeted for technology projects.

Transportation, road, capital purchases and capital construction projects account for about \$27.4 million of the capital budget in the two 1% Special Purpose Local Option Sales Tax (SPLOST) Funds. Public Works projects such as road improvements, new road construction, general street, drainage and intersection improvements, sidewalk and multi-use trail construction, and street resurfacing and repairs are funded by collections from a 1% SPLOST passed by the voters in 2011 and enacted as of January 1, 2012.

This SPLOST also included capital construction projects such as Public Works facility renovations, Traffic Control Center replacement, and the construction of a new fire station. The 1% SPLOST passed by the voters in 2015 and enacted as of January 1, 2016 provides for transportation such as road, bridge, sidewalk and streetscape projects plus the purchase of police and fire vehicles, the construction of a public safety training facility, and public safety radio communications replacement.

In the City Parks Fund budget, capital expenditures of \$6.2 million are budgeted for the continuation of parks projects such as the acquisition of land for new parks and new park construction, the renovations to existing parks and facilities, and general improvements to city park properties. These expenditures are funded by a \$25 million general obligation bond for city parks that was approved by the citizens in 2009.

A capital budget in the Golf Course Fund of \$86,200 is budgeted to make some improvements to both the clubhouse and the driving range, and for the purchase of a large mower and other equipment.

Capital expenditures in the Redevelopment Bond Fund are planned for the streetscape, sidewalk, pedestrian lighting and intersection improvements for Whitlock Avenue that are currently underway (\$4 million). \$28 million



is budgeted for the purchase and demolition of aging and distressed properties along the Franklin Road. These properties include unsatisfactory apartment buildings and vacant commercial buildings that are suffering from neglect and disrepair. Because of the proximity to Interstate 75, these large parcels are prime real estate for developers and businesses looking to move to a highly accessible location. The investment of bond funds in this area is a proactive approach to making the city safer for its residents while attracting quality industry to the area.

### **CONCLUSION**

We have been fortunate over the course of time to improve service levels, keep taxes the lowest in metro Atlanta for a city our size and improve on the financial integrity of the City. This budget seeks to strike a balance between continuing to provide quality services to our citizens, while minimizing the cost associated with local government. We will maintain a stable financial position as we wait to see how the national and local economies play out over the next year, and use available resources such as Parks Bond, Redevelopment Bond and SPLOST funding to make much needed improvements to our community. This budget is designed to focus our resources on the areas which will be of the greatest benefit to our citizens and to those who work in Marietta and visit our City. We are committed to working together toward one common goal, and this is to continue to provide the high quality of government that our constituents deserve.

The City of Marietta has several strong traditions. We have a tradition of sound fiscal management, and this year's budget continues that tradition. In addition, we have an enviable tradition of teamwork among our players – elected and appointed officials, administrative staff, employees and citizens. I am certain these traditions will endure and that this administration can continue to count on those who help them serve.

The preparation of this budget could not have been accomplished without the hard work of our city departments who made great efforts to cut expenditures and take on additional responsibilities with fewer employees, while continuing to provide exceptionally high levels of service. I would like to express my sincere appreciation to all of our department managers and employees for their dedication and cooperation. I am also grateful for the performance of our budget staff and the time they devoted to the production of this year's budget. Finally, I would like to thank the Mayor and City Council for their efforts and support during this very challenging budget process.

Sincerely,

William F. Bruton, Jr.  
City Manager

# ABOUT MARIETTA

Date Founded	1834
Form of Government	Council – City Manager
Number of Personnel positions:	
Employee positions (FTE)	742.5
Elected, Appointed, Board & Commission positions	41
Fire:	
Number of Stations	6
Number of Certified Firefighter and Officer positions	132
Police:	
Number of Precincts	1
Number of Sworn Police Officer positions	139
Recreation:	
Parks	37
Golf Courses	1
Recreation Centers	3
Tennis Courts	22
Outdoor Basketball Courts	3
Parks / Recreation Center Acreage	405.2
Education:	
Elementary Schools	8
Middle Schools / 6 <sup>th</sup> Grade School	2
High Schools	1
Special Entities	1
Source: Marietta staff	

<u>Utility Customers</u>			
Year	Electric	Water	Sewer
2007	45,309	18,292	16,710
2008	46,242	18,592	16,689
2009	46,477	18,353	16,499
2010	46,526	18,339	16,425
2011	46,309	18,385	16,451
2012	46,437	18,453	16,491
2013	46,287	18,557	16,602
2014	46,887	18,701	16,709
2015	46,621	18,812	16,808
Source: Marietta staff			

<u>Land Area Composition</u>	
<u>Land Use Type</u>	<u>% of Land Area</u>
Residential	57.0%
Commercial	26.1%
Industrial	16.9%
Total Land Area	100.0%
Source: Marietta staff	

<u>Building Permit Activity</u>						
Year	Residential	Commercial	Heating	Plumbing	Electric	Total
2007	1,068	609	817	882	3,160	6,536
2008	797	714	671	827	1,758	4,767
2009	460	658	678	959	2,059	4,814
2010	608	676	381	667	1,321	3,653
2011	594	719	781	931	1,751	4,776
2012	551	836	639	751	1,538	4,315
2013	627	784	474	510	1,173	3,568
2014	818	841	670	594	1,526	4,449
2015	792	975	809	625	1,544	4,745
Source: Marietta staff						

# ABOUT MARIETTA

<u>Total Population by Gender and Age</u>				
<u>Age</u>	<u>Male</u>	<u>Female</u>	<u>Total</u>	<u>% of Population</u>
Under 10 yrs	4,253	4,109	8,362	14.8
10 to 14 yrs	1,570	1,474	3,044	5.4
15 to 19 yrs	1,854	1,534	3,388	6.0
20 to 24 yrs	2,719	2,321	5,040	8.9
25 to 34 yrs	5,426	5,237	10,663	18.8
35 to 44 yrs	4,173	4,026	8,199	14.5
45 to 54 yrs	3,299	3,609	6,908	12.2
55 to 64 yrs	2,356	2,931	5,287	9.4
65 to 74 yrs	1,174	1,611	2,785	4.9
77 to 84 yrs	614	1,211	1,825	3.2
85 yrs and over	<u>253</u>	<u>825</u>	<u>1,078</u>	<u>1.9</u>
Total	27,691	28,888	56,579	100.0

Source: 2010 U.S. Census

<u>Total Population by Race</u>	
White alone	29,806
Black or African American alone	17,804
American Indian & Alaska Native alone	264
Asian alone	1,671
Native Hawaiian & Pacific Islander alone	48
Some Other Race alone	5,147
Two or more Races	<u>1,839</u>
Total	56,579

Source: 2010 U.S. Census

<u>Marietta Climate</u>	
January Avg High Temperature	52°F
January Avg Low Temperature	30°F
April Avg High Temperature	73°F
April Avg Low Temperature	46°F
July Avg High Temperature	90°F
July Avg Low Temperature	68°F
Oct Avg High Temperature	73°F
Oct Avg Low Temperature	48°F
Coldest Month	January
Hottest Month	July
Avg Monthly Precipitation	4.44"
Wettest Month	February

Source: Weather.com

<u>Ten Largest Private Employers</u>		
<u>Company</u>	<u>Product</u>	<u>No. of Empl.</u>
Lockheed Martin Aeronautical	Aircraft Manufacturing	8,200
Tip Top Poultry, Inc.	Poultry Processing	1,400
Brickman Group	Landscape Contractors	1,000
XPO Last Mile	Trucking Delivery Serv.	750
YRC Freight	Trucking & Motor Freight	630
C.W. Matthews Contracting	Asphalt Paving/Stone	550
Six Flags White Water	Amusement Park	500
Fredrick J. Hanna & Assoc.	Legal Services	500
Walmart	Department Store	500
Teva Pharmaceuticals	Drug Millers	500

Source: Marietta staff

<u>Ten Largest Public Employers</u>	
<u>Company</u>	<u>No. of Empl.</u>
Dobbins Air Reserve Base	4,500
Wellstar Kennestone Hospital	3,300
Cobb County Police & Public Safety	2,400
Cobb County Government	1,283
Marietta City Schools	1,231
Cobb County Schools	1,108
City of Marietta Government	721
Cobb County Parks	500
Cobb Electric Membership Corp.	470
Kennesaw State University	450

Source: Marietta staff

# INTRODUCTION

## **THE BUDGET CALENDAR**

### **January**

- 20 Budget Kickoff: a. Present Vision Statement and Goals of the City Council to Department Directors  
b. Present revenue forecast, budget calendar and instructions to Department Directors
- 22 Budget training sessions for individuals responsible for the preparation of their department's budget
- 30 All Service Proposals for Reclassifications and New positions due

### **February**

- 6 Operating Budget requests entered in computer database due
- 20 Capital Budget requests due to Finance

### **March**

- 2 Payroll budget due
- 12-18 Budget meetings with City Manager, Department Directors, BLW Budget Committee, various staff members throughout March and April
- 20 Departmental Strategic Plans due

### **April**

- 29 Preliminary budget presentation to City Council

### **May**

- 11 BLW Board approves their budget
- 14-21 Budget Work Sessions with City Council
- 22 Recommended Budget Book distributed to City Council
- 27 Recommended Budget Book presented to City Council
- 28 Public Hearing on the Recommended Budget

### **June**

- 10 City Council adopts Final Budget and Tentative Millage Rate

### **July**

- 28 City Council adopts Final Millage Rate

# INTRODUCTION

## ***THE BUDGET PROCESS***

The budget process begins when the Mayor and City Council attend their planning retreat, at which time they outline the vision statement and statement of goals for the coming year. Simultaneously, the Planning Department coordinates and develops the city's long range Comprehensive Plan and Policies. The process of developing the Comprehensive Plan entails holding many public hearings and citizen input meetings. This document is adopted by the City Council and is directly linked to the vision statement and statement of goals. Together, these two plans become the foundation and working document for the budget process.

Each January, a budget kickoff meeting is held by the City Manager and Budget Department with department directors. This meeting outlines the expectations and goals of the City Council and City Manager for the upcoming budget year. Financial forecasts are also presented which help lay the foundation for the coming year. Instructional packets are handed out to the department directors and contain information such as the budget calendar and detailed instructions on how to develop departmental budgets.

Armed with this information, the department directors are instructed to update their 5-year strategic plans and goals in accordance with those of City Council and based on what has been accomplished in the previous and current years. The Budget Department and City Manager review the strategic plans in order to better assess the budget requests for the coming year.

Each department director is responsible for compiling and submitting budget requests for operating and capital expenditures. The personnel budget is a collaboration between the Human Resources and Budget Departments. Service proposals are also the responsibility of the department director and include items such as new positions and reclassification requests and any new service initiatives.

The Human Resources and Risk Management Department is in charge of reviewing the requests for new positions, reclassifications and staffing changes to the position allocation chart. The Human Resources Director will then meet with the City Manager to present the analysis and recommendation for proposed personnel changes. In this meeting with the City Manager, decisions are made as to which service proposals will be considered for incorporation into the budget process.

Once the department directors submit their budget requests, the Budget Department analyzes all operating and capital requests in accordance with the city's vision statement, the departments' strategic plans, prescribed rating scales and special needs of the city. All segments of the budget are assembled – personal services, operating, capital, service proposals and issues for the future – and are balanced to the revenue forecast. Based on this analysis, a draft recommendation is formulated for the City Manager's review.

During the months of April and May, the Budget Department and City Manager make budget presentations to the City Council and hold budget work sessions. Presentations and work sessions are also held with the Board of Lights and Water (BLW) Budget Committee on the formulation and details of the BLW enterprise fund budget.

Once these meetings conclude, a draft version of the budget is sent to all department directors for review and additional input. Follow-up meetings are held with directors if necessary.

When the City Manager's final recommendation is ready, a Recommended Budget Book is prepared and distributed to the City Council, city administration and the local press and copies are made available for public review. A public hearing is held to receive comment and answer questions about the budget.

The recommended budget is presented to the Finance Committee at the end of May for final review and recommendation to the City Council as a whole. At the same time, the final list of personnel changes is presented to the Personnel Committee for their review and recommendation. (Committees are comprised of three assigned City Council members). Incorporated into the City Manager's recommended budget is the BLW Budget, which is approved at the BLW Board's regularly scheduled monthly meeting in May.

The budget is then adopted at a City Council meeting in June along with the tentative millage rate.

# INTRODUCTION

The final tax digest is received from the county on or near the last day of June. The Budget Department analyzes the digest to ensure sufficient revenue will be generated. A public notice detailing the tax levy for the past five years and a proposed levy for the coming year is published in the local paper. Three public hearings are held during the month to allow for public comments and questions. The final millage rate is then adopted at the end of July.

## ***BASIS OF BUDGETING***

The annual budgets adopted by the City of Marietta are structured to be consistent with generally accepted accounting principles (GAAP). Budgets for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds and Trust Funds are prepared based on the modified accrual basis of accounting. This means that revenues are recognized when they become both measurable and available; expenditures are generally recognized when incurred and measurable.

The Board of Lights and Water (BLW) Fund, Golf Course Fund, Conference Center Fund, Fleet Maintenance and Self-Insurance Funds budgets are prepared consistent with the accrual basis of accounting. This means that revenues are recognized when earned and measurable; expenses are recognized when incurred and measurable.

Differences do appear, however, between budgeting and the basis of accounting used in the Comprehensive Annual Financial Report (CAFR). For instance, in budgeting, issuance of debt is recorded as an "other revenue source" and the payment of debt is budgeted as an expenditure. In the CAFR, the issuance of debt service is recorded as a liability and the payment of debt is recorded as a reduction in the liability. In enterprise funds, capital outlays are budgeted while the CAFR reports depreciation. In the CAFR, fund balance is reserved to cover encumbrances at fiscal year-end. For budgetary purposes, these outstanding encumbrances are treated as budgeted expenditures in the next fiscal year. In budgeting the excess of revenues over expenditures uses the budgetary account "planned reserve increase" to balance the budget and is categorized as an expenditure. A deficit of revenues over expenditures uses the budgetary account "use of reserve" to balance the budget and is categorized as a revenue. In the CAFR, the net change in fund balance is simply shown. Lastly, the budget book details each of the funds as found in the City's chart of accounts. In the CAFR, some special revenue funds are grouped into the General Fund, such as some Grants, Parks and Recreation Fund, Asset Forfeiture Fund and Aurora Fire Museum Fund.

Unencumbered appropriations lapse at year-end.

For all fund types, the legal level of control for each fund is at the department level.

## ***AMENDING THE BUDGET***

After the adoption of the budget, there are times when amending the budget becomes necessary. Examples of these occurrences would be to receive and spend grant funds or a donation; an unplanned expenditure such as a vehicle that is rendered unusable due to an accident; to move funds into the personal services category to cover the cost of a temporary employee while a regular employee is out on medical leave; or to decrease the overall spending level due to a shortfall in revenue.

The request to amend the budget occurs at the department director level and is communicated with the City Manager. A memo outlining the issue, background and recommendation is put on the agenda for consideration at the monthly Finance Committee meeting. This memo also states the source of revenue (grant, donation, another department's budget, excess current year revenue, for example) and the nature of the expenditure. If the Finance Committee approves the item, it is placed on the agenda for the next regularly scheduled Council meeting. A budget amendment ordinance is placed on the agenda as well, which outlines the reason, the revenue and expenditure account numbers to be amended and the dollar amount. Once the City Council votes to approve the budget amendment, the ordinance is signed and delivered to the Budget Department to process.

# INTRODUCTION

Because the legal level of control is at the departmental level, all transfers between departments must follow this process as do transfers involving salary and benefit increases. A transfer into a personal services account from an operating account or from an appropriation of fund reserves, for example, is permitted as long as it follows this process.

In the case of an overall spending decrease, a memo is considered at the Finance Committee meeting as detailed in the procedure above. Also provided is a list of revenue accounts and expenditure accounts requiring a budget decrease. This list is generated by the Budget Department in conjunction with the department directors and City Manager.

## ***THE BUDGET BOOK***

For ease of comprehension, the budget document is divided into the following sections: **Introduction; Financial Summary; Governmental Funds; Proprietary Funds; Fiduciary Funds; Capital Improvements** and **Appendix**.

The **Introduction** contains the budget message, an introduction about the Budget Book and budgeting including a budget calendar, an organization chart, information about Marietta, Vision Statement and the City's Comprehensive Plan and Financial Policies.

The **Financial Summary** section includes a comprehensive three-year history of all City funds, Revenue Analysis by major category, Combined Statement of Revenue and Expenses, Fund Balance Summary, Revenue and Expenditure Summaries and Aggregate Debt Service details.

The sections for **Governmental Funds, Proprietary Funds** and **Fiduciary Funds** are comprised of the normal on-going expenses of departments, including personal services, operating and capital. These sections also provide a history of expenses for each department or accounting entity since FY12. The number of budgeted positions is the number of full-time personnel authorized for each department at the beginning of each fiscal year.

The **Capital** section includes new projects as well as projects from the prior years' Capital Improvement Program (CIP) that have been updated to reflect changing priorities and conditions. This information includes a five-year projection as well as the impact on the FY16 Operating Budget.

The **Appendix** includes information such as City Budget and Millage ordinances, a Glossary of Terms and Index.

## ***BASIS OF PRESENTATION***

Instead of accounting for and presenting all financial activities of a government as one large entity, governmental accounting provides for local governments to create smaller, separate entities known as Funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts that reflects all assets, liabilities, equity, revenue and expenditures and is segregated for the purpose of differentiating activities or attaining certain objectives. All of the funds used by the City of Marietta are classified into one of three fund types. Governmental-type activities are known as Governmental Funds, business-like activities are known as Proprietary Funds and fiduciary matters and activities are known as Fiduciary Funds. Below is a breakdown of Marietta's Fund structure.

### **Governmental Funds**

**General Fund:** This is the principal fund of the City and is used to account for all activities of the City not included in other specified funds. The General Fund accounts for the normal recurring activities of the City (i.e. police, fire, recreation, public works, general government, etc.). The activities are funded by property taxes on individuals and businesses, municipal court fines, user fees and miscellaneous sources.

# INTRODUCTION

**Special Revenue Funds:** These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures of a specialized nature. They include Lease Income Fund; Tax Allocation Districts; Cemetery; CDBG; Grants; Asset Forfeiture; Radio System Core Replacement; Aurora Fire Museum; Gone With the Wind Museum; Hotel/Motel Tax; Auto Rental Excise Tax; and Parks and Tree Funds.

**Capital Projects Funds:** The City Parks Bond Fund provides funding for land acquisition, development of new parks and improvements to existing parks. The Redevelopment Bond Fund was established in FY2014 to finance urban redevelopment projects including streetscape improvements, acquisition and demolition of properties, and road infrastructure modifications. The Citywide Projects Fund used bond funds to construct major projects or purchase large vehicles or equipment. We have two SPLOSTS, which are enacted back to back on January 2012 for four years and January 2016 for six years, which are funded by 1% county sales tax proceeds. Projects include traffic congestion relief, road reengineering; sidewalk construction, road resurfacing, capital improvements and capital purchases.

**Debt Service Fund:** Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

## Proprietary Funds

**Enterprise Funds:** Enterprise funds are used to account for the acquisition, operation and maintenance of government facilities and services which are predominantly or entirely self-supporting by user charges. The operations of enterprise funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises. The Board of Lights and Water (BLW) is the largest enterprise fund of the City. The BLW Fund accounts for the operations of electric and water distribution and wastewater collection systems. The Golf Course Fund accounts for the receipts and disbursements of funds from the operation of the City golf course, "City Club, Marietta". The Conference Center Fund accounts for the operation of the Hilton Atlanta/Marietta Hotel and Conference Center.

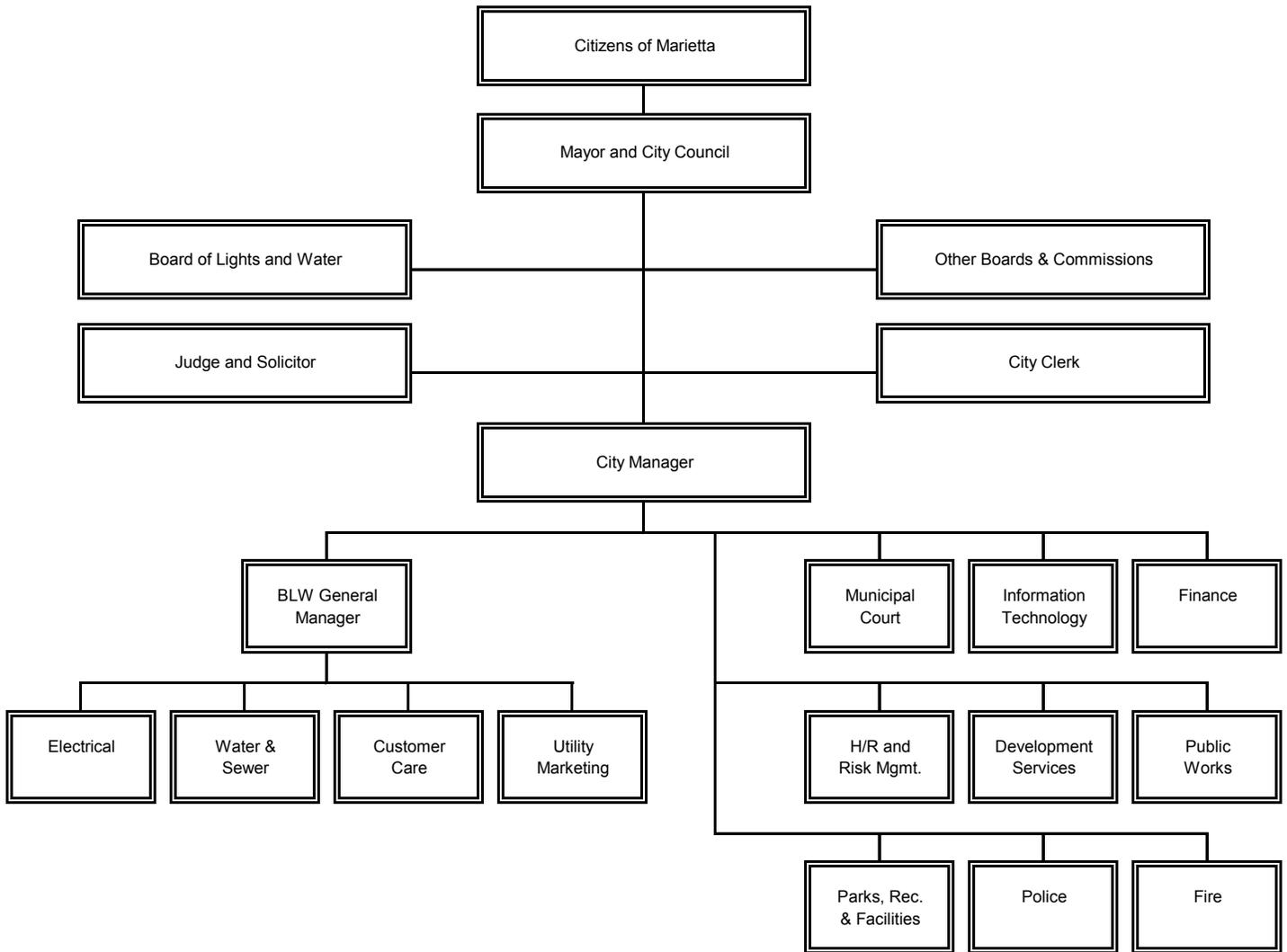
**Internal Service Funds:** These funds are used to account for services performed by a central service department for other departments or agencies of the governmental unit. The Fleet Maintenance Fund provides fuel and repair and maintenance services for vehicles owned by the various City departments and bills the user department for the services rendered. The city covers insurance claims within the Self-insurance fund.

## Fiduciary Funds

**General Pension Trust Fund:** The General Pension Trust Fund accounts for the assets held by the City in a trustee capacity. It accounts for City contributions to the general contributory defined pension plan and benefit payments to eligible participants.

**Other Post-Employment Benefits (OPEB) Trust Fund:** The OPEB Trust Fund accounts for assets held by the City in a trustee capacity. It accounts for post-employment benefits besides pension, usually in the form of healthcare benefits provided to eligible retirees.

# CITY OF MARIETTA ORGANIZATION CHART



# CITY OF MARIETTA FUND AND FUNCTION CHART

FUNDS:	GENERAL FUND	BLW	GOLF COURSE	CONFERENCE CENTER	DEBT SERVICE
<b>FUNCTIONS:</b>	Mayor City Council City Manager City Clerk Boards & Commissions Municipal Court Finance Legal Human Resources & Risk Mgmt Development Svcs Public Works Parks, Rec & Facilities Police Fire	BLW Board General Manager Legal Electric Water & Sewer Utility Marketing Customer Care Information Technology	General Manager Operations Maintenance Food & Beverage	Management Svcs	Debt Service

FUNDS:	CAPITAL PROJECTS	SPECIAL REVENUE	FLEET MAINTENANCE	SELF-INSURANCE	TRUSTS
<b>FUNCTIONS:</b>	City Parks Bond SPLOST 2011 SPLOST 2016 Citywide Projects Redevelopment Bond	Lease Income Tax Allocation Districts Cemetery Maintenance CDBG Grants Police Asset Forfeiture Radio System Core Repl. Aurora Fire Museum Gone With the Wind Museum Hotel/Motel Tax Auto Rental Excise Tax Parks and Trees	Fleet Maintenance	Health Workers' Comp Property & Casualty	Pension OPEB

# PERSONNEL POSITION SUMMARY

The following charts and summaries denote a history of personnel allocations and an explanation of the changes that were approved with the FY2016 budget.

GENERAL FUND	Budget FY14	Budget FY15	Budget FY16
General Administration	11.5	11.5	10.5
Municipal Court	15	15	15
Finance	26	26	28
Human Resources & Risk Mgmt	9.5	9.5	9.5
Development Services	18	19	19
Redevelopment	1	0	0
Public Works	97	98	97
Parks, Rec & Facilities	31	30	32
Police	175.5	175.5	176
Fire	135	135	135
Elected/Appointed Officials	36	36	36
<b>Total</b>	<b>555.5</b>	<b>555.5</b>	<b>558</b>

1. Delete the Assistant to the City Manager for Project Development position.
2. Add one Accounting Supervisor position.
3. Add one Utility Business Analyst position.
4. Add one Recreation Specialist position.
5. Add two part-time Recreation Leader positions.
6. Add one part-time Prisoner Transport Officer position.
7. Delete one Traffic Signal Apprentice I position.
8. In conjunction with these changes, there were other position retitles, upgrades and downgrades approved as a result of departmental re-organizations without further changes in the levels of personnel allocations within the departments.

BLW FUND	Budget FY14	Budget FY15	Budget FY16
General Administration	2	2	2
Electrical	87	87	86
Water & Sewer	44	44	44
Utility Marketing	3	3	3
Customer Care	41	41	43
Business Analysis	4	3	0
Information Technology	21	20	21
Appointed Officials*	5	5	5
<b>Total</b>	<b>207</b>	<b>205</b>	<b>204</b>

1. Delete one Field Data Collections Specialist position.
2. Delete the Senior Collections Representative position.
3. Delete the Civil Engineering Assistant position.
4. In conjunction with these changes, there were other position retitles, upgrades and downgrades approved as a result of departmental re-organizations without further changes in the levels of personnel allocations within the departments.

OTHER FUNDS	Budget FY14	Budget FY15	Budget FY16
Cemetery Maintenance	2	2	2
HUD - Housing Assistance	9	9	0
CDBG	2	2	2
Gone With the Wind Museum	1	1	1
SPLOST Funds	1	1	1
Fleet Maintenance	15	15	15
<b>Total</b>	<b>30</b>	<b>30</b>	<b>21</b>

1. Delete the HUD - Housing Assistance Fund and 9 positions.
2. No other personnel allocation changes were made in the Other Funds with the FY16 Budget.

<b>GRAND TOTAL</b>	<b>792.5</b>	<b>790.5</b>	<b>783</b>
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\*BLW Appointed Officials is a 7-member board, 2 of which are the Mayor and Council Representative who are accounted for in the General Fund Elected Officials total.

Note: Tables include regular full-time and part-time positions as Full Time Equivalent (FTE). Tables do not include temporary, seasonal or pooled positions.

# VISION STATEMENT AND STATEMENT OF GOALS

## STATEMENT 1

**Marietta is a livable city in a great metropolitan area. It is dedicated to being a clean city with trees, green spaces, and boulevards.**

Goals:

1. Clean up public properties that are littered and dispose of inappropriate signage.
2. Create landscaped boulevards and gateways.
3. Establish aesthetically pleasing roads and passageways. Plant currently unplanted corridors and improve existing landscapes.
4. Strive for code compliance in the appearance of the city.
5. Establish good and continuous tree coverage and canopy.
6. Strive for compliance with the Greenspace ordinances that contain requirements for tree-save plans including new residential construction.

## STATEMENT 2

**We are a dynamic business center that has retail, offices and environmentally friendly industry in appropriate places. We honor our past, preserve our history and welcome the future.**

Goals:

1. Encourage a diverse and vibrant local economy that provides meaningful employment for our citizens.
2. Encourage redevelopment with a mixture of uses, while strengthening viable neighborhoods and commercial areas.
3. Educate our residents on mixed use and higher density housing.
4. Work with property owners and developers to make sure new development is well-planned and harmonious with existing structures in appearance, including landscapes.
5. Encourage quality architecture and construction in development and redevelopment projects.
6. Strive for a more effective historic preservation ordinance.

# VISION STATEMENT AND STATEMENT OF GOALS

## STATEMENT 3

**We are a city that cherishes culture and arts, and we are a tourist destination and an entertainment center for the region.**

Goals:

1. Become a significant destination for arts and entertainment.
2. Gain more public and private support for our local cultural and arts organizations.
3. Make public art part of the community streetscape.
4. Promote tourism more aggressively.
5. Promote the downtown as a dining and entertainment destination.
6. Encourage programs for local artists.

## STATEMENT 4

**Ours is a city of mixed uses (live, learn, work, play) and diverse urban design that will become known as “the Marietta Look”. Our city has a well-defined, vibrant downtown and neighborhoods that mix residences, parks and greenspace, and businesses.**

Goals:

1. Design and build “the Marietta Look” that our citizens have helped create.
2. Create literature that will help developers and the public sector understand the look we are trying to achieve.
3. Establish or continue a collaborative relationship with local centers of higher learning.
4. Have vibrant centers that support retail, offices, entertainment and residences.
5. Create visuals that display what we want the future appearance of the City to be.
6. Continue quality zoning and development that will benefit generations to come.
7. Encourage revitalization of our current parks and establish new parks for active and passive use.

# VISION STATEMENT AND STATEMENT OF GOALS

## STATEMENT 5

**Marietta offers housing for people of all ages, incomes and ethnic backgrounds so that generations of families can live within our City. We recognize the importance of homeownership and our vision is that a majority of our residences will be owner-occupied.**

Goals:

1. Attain owner occupancy in more than 50% of our homes.
2. Support and secure funding for the Marietta Redevelopment Corporation to power the regeneration of the community. A portion of the newly created or renovated housing units will be reserved for low to moderate-income families.
3. Convert portions of developed multi-family housing properties located on Franklin Road to new development.
4. Continue to encourage more diverse housing units in the downtown area and encourage quality single-family detached housing throughout the City.
5. Build 250 affordable first-time homebuyer units.
6. Continue to educate residents and homebuyers to strengthen their ability to buy, retain and maintain their homes.
7. Ensure safe housing for all residents.
8. Provide a Public Safety employee home ownership program in target areas.
9. Rehab or replace 10% of City rental housing.

# VISION STATEMENT AND STATEMENT OF GOALS

## STATEMENT 6

**Marietta is a hub of activity where traffic, transit and pedestrians move about easily and safely. In designing our transportation system, we placed a high premium on the quality of life of our citizens.**

Goals:

1. Design and build a pedestrian bridge over the S. Loop.
2. Address traffic issues from West Marietta to Central Marietta and beyond.
3. Reconstruct all existing roads greater than two lanes using boulevard standards. Where not practical, reconstruct all existing roads greater than two lanes as tree-lined streets.
4. Construct all new roads greater than two lanes using boulevard standards.
5. Support the creation of a trolley bus system to operate in and around the city.
6. Support new downtown parking, the design of which will be integrated with commercial development.
7. Connect Powder Springs Road to South Cobb Drive as previously approved by the voters.
8. Complete the Stone Mountain to Kennesaw Avenue Trail through Marietta.
9. Work with the State DOT to reroute Highway 5 out of downtown Marietta to US 41 or I-75. The City will take control of Church and Cherokee Streets.
10. Work with Cobb County DOT to make South Cobb Drive, from US 41 to Atlanta Road, a parkway.

## STATEMENT 7

**Marietta is a place where citizens are positively involved in decision-making through boards, community organizations and community meetings. The City will actively seek partnerships with other governments, businesses, philanthropic institutions, non-profit organizations and educational institutions in building a high quality of life.**

Goals:

1. Hold community-wide meetings in which citizen input is actively received and considered.
2. Have active citizens' participation in planning processes.

# VISION STATEMENT AND STATEMENT OF GOALS

## STATEMENT 8

**Marietta is a place where the City Council is committed to ethical behavior.**

Goal:

1. Ensure that the Council maintains an effective code of ethical behavior.

## MISSION STATEMENT

The City of Marietta envisions full maturation of its role as a key player in Metropolitan Atlanta. The City's desirable residential settings, its role as a center of local government and cultural activities and its strong employment base have come together as it stands poised on the brink of new opportunity. With a community oriented government approach, the City will use the tools of downtown redevelopment, neighborhood reinvestment, innovative service delivery and strategic planning to create a quality of life that is the envy of our region.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

The following is a series of policies, actions, and activities that the City will take to achieve the vision and goals stated in the Community Vision.

## Policies

Policies are a series of guiding principles adopted by the local government. The purpose of these statements are to provide direction to the local government officials to assist in the decision making process. The principles are one of the ways to make certain that new development is helping the community to meet the Community Vision and address the Community Issues and Opportunities.

**Goal #1: *Marietta is a livable city in a great metropolitan area. It is dedicated to being a clean city, with trees, green spaces and boulevards.***

- Objective 1.1      Promote the conservation and protection of sensitive natural resources while allowing for continued growth and development.
  - Policy 1.1      Enact the required Department of Natural Resources Environmental Planning Criteria regulations to ensure the protection of water supply watersheds, not in conflict with private property rights.
  - Policy 1.2      Enact the required Department of Natural Resources Environmental Planning Criteria regulations to ensure the protection of wetlands.
  - Policy 1.3      Enact the required Department of Natural Resources Environmental Planning Criteria regulations to ensure the protection of groundwater recharge areas, not in conflict with private property rights.
  - Policy 1.4      Pursue the acquisition of greenspaces and conservation easements as a means of protecting the natural environment.
  - Policy 1.5      Revise the zoning ordinance to provide incentives to protect sensitive plant and wildlife species habitat.
- Objective 1.2      Establish and maintain a system of greenspaces and trails in the city, linking to other greenways within Cobb County.
  - Policy 1.6      Create a citywide Greenway and Multiuse trail Master Plan to guide the construction of multi-use facilities and preservation of greenspace.
  - Policy 1.7      Complete the design and construction of Marietta's portion of the Kennesaw Mountain to Chattahoochee River Trail.
- Objective 1.3      Promote the development of brownfield and greyfield sites, as well as other underdeveloped areas.
  - Policy 1.8      Develop a database and map of potential brownfield and greyfield sites.
  - Policy 1.9      Develop a Brownfield Redevelopment Plan and a Greyfield Redevelopment Plan, including an awareness program and action plan.
- Objective 1.4      Promote the preservation of trees as part of the land development and construction process on non-residential properties, including maintenance of minimum tree densities.
  - Policy 1.10      Strengthen the city's enforcement of the tree protection and landscaping ordinance to ensure compliance with its requirements.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

- Policy 1.11 Amend the tree protection and landscape ordinance to provide additional incentives to protect specimen trees.
- Policy 1.12 Amend the alternative compliance section of the tree protection and landscaping ordinance to allow monies from the dedicated fund to be used for the creation of landscape plans as well as the purchase and installation of trees within the City.
- Objective 1.5 Encourage and require the planting of street trees along local streets.
- Policy 1.13 Ensure enforcement of and provide clear language in the Tree Protection and Landscaping Ordinance so that street trees are required on all new developments in the city.
- Objective 1.6 Promote the benefits of preserving specimen trees on residential properties through education.
- Policy 1.14 Establish a program with cooperation from the Marietta Tree Keepers and other organizations to educate homeowners on ecological, health, and societal benefits of specimen trees.
- Objective 1.7 Support the replanting of appropriate replacement trees in order to ensure the upkeep of Marietta's tree canopy for future generations. Replacement trees should not conflict with future transportation improvements and placement should take into account tree form and life cycle.
- Policy 1.15 Ensure the planting of appropriate tree species in conjunction with transportation improvements to ensure a healthy and stable tree canopy for Marietta's present and future residents.
- Policy 1.16 Collaborate with property owners, Marietta Tree Keepers, and other organizations to progressively plant new trees on private property in order to provide upkeep to the tree canopy.
- Objective 1.8 Provide for, maintain, and improve upon environmentally responsible water supply, wastewater treatment, sanitary sewer, and stormwater systems that support desired growth.
- Policy 1.17 Maintain the Capital Improvement Program to assist in identifying, prioritizing, and funding needed capital equipment and community facilities.
- Policy 1.18 Optimize pressure and flow throughout the city water system.
- Policy 1.19 Ensure yearly funds are available to implement improvements needed to maintain and upgrade the city's water and wastewater collection systems.
- Policy 1.20 Monitor the effects of stormwater quality management on private developments through the development review and approval process to ensure minimal impacts on the environment.
- Policy 1.21 Continue the City's efforts to inventory the municipal separate storm sewer system in order to assist in the development of a maintenance program.
- Policy 1.22 Ensure the City's compliance with the Metropolitan North Georgia Water Planning District's requirements for water supply and conservation, wastewater, and stormwater management.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

- Policy 1.23            Ensure the Board of Light and Water is working towards compliance with new federal and state regulations on distribution system water quality.
- Objective 1.9        Provide for an innovative, environmentally responsible, comprehensive solid waste management system.
- Policy 1.24            Continue to implement Marietta's Solid Waste Management Plan by encouraging recycling that will reduce reliance on landfills and to achieve other goals.
- Objective 1.10        Provide a balanced set of active and passive recreational facilities and programs appealing to a broad range of recreational interests while fully utilizing resources.
- Policy 1.25            Create a citywide Parks and Recreation Master Plan to ensure a diversity of recreational opportunities for local area residents.
- Policy 1.26            Enhance and upgrade the existing park and pool facilities throughout the jurisdiction.
- Policy 1.27            The Development Services Department, the Parks and Recreation Department, Marietta Tree Keepers, and other organizations should collaborate to assist in the location and construction of pocket parks in Marietta, which include provisions for upkeep of new facilities.
- Objective 1.11        Ensure that public safety facilities meet desired benchmarks.
- Policy 1.28            Maintain adequate police, fire and rescue, and emergency medical service response times to all areas in the city and any areas outside the city where municipal services are provided via intergovernmental service agreements.
- Policy 1.29            Enhance training programs for public safety personnel by establishing a shooting range in Burrell Park.
- Goal#2:    *We are a dynamic business center that has retail, offices and environmentally friendly industry in appropriate places. We honor our past and welcome the future.***
- Objective 2.1        Cultivate an economic climate that supports the retention of existing enterprises and assists in attracting a diverse mix of new business and industry to Marietta.
- Policy 2.1            Prepare a yearly analysis of the city's tax structure that contains comparisons with other local area counties and municipalities.
- Policy 2.2            Prepare an annual Marietta Development Report.
- Policy 2.3            Coordinate marketing and incentives policies between the Office of Economic Development, the Marietta Redevelopment Corporation, the Marietta Development Authority, and the Board of Lights and Water.
- Policy 2.4            Communicate with the business community via an electronic newsletter to keep them informed of developments in the city.
- Policy 2.5            Streamline city processes and communicate them more effectively with the business and development communities.
- Policy 2.6            Involve the business community in the local government decision-making process as stakeholders.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

- Objective 2.2 Assist industries in expanding their workforce and operations.
- Policy 2.7 Create an Economic Development Incentive Program through the Office of Economic Development that contains associated policies to assist in business expansion, retention, and redevelopment.
- Objective 2.3 Provide a well-balanced mix of employment opportunities in Marietta as a means of establishing a healthy job market for our residents.
- Policy 2.8 Prepare a marketing strategy to promote business and industry in Marietta that contains information about local area trade schools, educational institutions, and coordinated economic incentives.
  - Policy 2.9 Perform annual updates to the city's community profile document that showcase the areas quality-of-life.
  - Policy 2.10 Provide an alternative financing source to assist small businesses.
- Objective 2.4 Encourage and expand linkages between the education community and the business community as an economic force in the city.
- Policy 2.11 Work with local area educational institutions, trade schools, and businesses to assist in addressing workforce development and training concerns.
  - Policy 2.12 Support educational efforts and act as a resource to assist start-up companies and entrepreneurs in Marietta.
- Objective 2.5 Encourage class "A" office, high end commercial, and mixed-uses, especially along the I-75/Hwy 41 corridors, the downtown area, and other appropriate areas.
- Policy 2.13 Conduct corridor studies as necessary and establish zoning policies to the establishment of high intensity uses along the I-75/Hwy 41 corridor, the Canton Road corridor, and other appropriate areas.
  - Policy 2.14 Periodically update property inventories of targeted redevelopment areas.
- Objective 2.6 Emphasize the redevelopment of existing underperforming commercial properties, obsolete or abandoned structures, and economically deteriorating areas.
- Policy 2.15 Conduct a comprehensive economic development plan for the City.
  - Policy 2.16 Coordinate with the Marietta School System and Cobb County to create Tax Allocation Districts, where appropriate, and administer existing Tax Allocation Districts to assist in creating public-private partnerships to remove blight and assist in redevelopment.
  - Policy 2.17 Investigate the possible use of Opportunity zones in Marietta as a means of promoting economic development.
  - Policy 2.18 Further define Redevelopment Areas within the City.
- Objective 2.7 Assist the private sector in expanding health related industries as a means of enhancing economic prosperity.
- Policy 2.19 Prepare an inventory of sites appropriate to expand our health services and manufacturing clusters.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

**Goal #3:** *We are a city that cherishes culture and arts, a tourist destination and entertainment center for the region.*

- Objective 3.1 Expand awareness and understanding of Marietta’s heritage while protecting private property rights by encouraging the protection of significant and historic resources.
  - Policy 3.1 Establish an assistance program to help fund local historic rehabilitation projects.
  - Policy 3.2 Update Marietta’s inventory of historic sites and places.
- Objective 3.2 Educate the community about the value of historic resources.
  - Policy 3.3 Add a specific historic preservation category to the city’s web site to direct people to technical information about historic preservation.
  - Policy 3.4 Develop a series of seminars and workshops for the education of the public on historic preservation, the process, the implications, and the opportunities.
  - Policy 3.5 Support the heritage education programs in local schools to educate children about the city’s historic preservation efforts.
- Objective 3.3 Proactively plan for the preservation of cultural resources.
  - Policy 3.6 Establish historic districts and designate historic properties in appropriate areas of the City through the Historic Preservation Commission, in conformity with the City’s Historic Preservation Ordinance.
  - Policy 3.7 Contact other governmental agencies to assess the amount of grants, loans, leveraged funds and other financial assistance available to the city for preservation and tourism needs.
- Objective 3.4 Strengthen the visual image and identity of Marietta as a “historic city” through branding, marketing, and urban design.
  - Policy 3.8 Work with the Downtown Marietta Development Authority, the Marietta Business Association, and other organizations to identify and conduct promotional activities.
  - Policy 3.9 Expand the network of way-finding signage in Marietta to assist visitors in locating key attractions and historic sites throughout Marietta.
- Objective 3.5 Assist the private sector in expanding the tourism and arts related industries as a means of enhancing economic prosperity.
  - Policy 3.10 Prepare an inventory of sites appropriate to expand our arts and entertainment services clusters.
  - Policy 3.11 Perform an assessment of the financial impact tourism has on Marietta in terms of the change in the tax base, sales tax generation and multiplier effects in the local economy. This should include an assessment of which properties are key to increasing tourism.
- Objective 3.6 Maintain and encourage cultural and recreational opportunities to meet the present and future needs of the citizen’s of Marietta.
  - Policy 3.12 Expand programs and create publications that inform both residents and visitors about the city’s cultural resources and history.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

- Objective 3.7      Expand support for arts and cultural organizations throughout Marietta, because they are a vital part of the community.
- Policy 3.13      Collaborate with Cobb County to ensure that cultural programs in Marietta have the financial means to continually enhance our quality-of-life.
- Policy 3.14      Continue to monitor parking conditions in the Downtown Marietta area from a short and long range perspective. Conduct studies when appropriate to assess options, including parking decks, in collaboration with the Downtown Marietta Development Authority and Cobb County.
- Objective 3.8      Encourage more private involvement/investment in supporting arts and cultural resources.
- Policy 3.15      Establish working relationships with local historic preservation and conservation organizations to encourage the use of conservation easements to protect culturally significant structures.
- Policy 3.16      Encourage the use of both Federal Rehabilitation Tax Credits and State Property Tax Abatement programs available for historic properties listed in or eligible for the National Registry.
- Policy 3.17      Encourage the tax-deductible donation of historic façade easements and conservation easements to further protect significant cultural resources in perpetuity.
- Policy 3.18      Encourage the creation of a Cobb/Marietta Arts Council to assist in leveraging private donations to support local arts and cultural programs.
- Goal #4      *Ours is a city of mixed-uses (live, learn, work, play) and diverse urban design that will become known as “the Marietta Look.” Our City has a well-defined, vibrant downtown, and neighborhoods that mix residences, parks and greenspace, and businesses.***
- Objective 4.1      Create a strategy for targeting specific areas for growth.
- Policy 4.1      Conduct a series of corridor studies, master plans, and neighborhood plans to improve under performing areas.
- Policy 4.2      Develop and adopt flexible development standards and procedures that are responsive to market demands.
- Policy 4.3      Conduct yearly updates and revisions to the city’s Comprehensive Plan and Future Land Use Map.
- Policy 4.4      Perform an audit of the entire zoning ordinance to incorporate smart growth policies.
- Policy 4.5      Amend the lists of permitted uses by zoning district.
- Policy 4.6      Update local areas Master Plans every five years to ensure relevancy and accuracy.
- Policy 4.7      Aggressively apply the non-conforming use provisions of the Marietta Zoning Ordinance by identifying nonconforming uses and monitoring abandonment of such uses for periods exceeding the six-month window as provided in Section 706.02 of the Marietta Zoning Ordinance.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

- Policy 4.8            Use the Marietta Comprehensive Plan, Future Land Use Map, and Character Area Map as a guide to managing growth in the city and a tool in evaluating zoning changes.
- Objective 4.2        Encourage a stable jobs-housing balance in the city.
- Policy 4.9            When making amendments to the Comprehensive Plan or Zoning Map ensure that impacts on the city's jobs-housing balance is being considered.
- Objective 4.3        Encourage a mix of shopping and mixed-use opportunities in and around downtown Marietta and along major corridors with buildings that include ground floor retail and owner-occupied flats/lofts to enhance a "sense-of-place".
- Policy 4.10          Submit applications for federal and state grants that will be used to supplement the city's contribution towards improving streetscapes along road corridors.
- Policy 4.11          Institute an overlay district or a form based special district that contains design guidelines and development incentives to assist in the redevelopment of the Franklin Road Corridor.
- Policy 4.12          Establish design guidelines or form base coding in selected areas of the city, where appropriate.
- Policy 4.13          Periodically revisit adopted design guidelines and amend them as necessary to be consistent with changing and anticipated future conditions.
- Policy 4.14          Establish "activity centers" ordinances and guidelines to create a walkable, pedestrian friendly area to support mixed-use opportunities.
- Objective 4.4        Ensure that parking lots and parking decks are aesthetically pleasing.
- Policy 4.15          Establish design guidelines for parking lots and parking decks to ensure an aesthetic appearance for both uses.
- Objective 4.5        Wherever possible, encourage and maintain a grid street system throughout the city.
- Policy 4.16          During the rezoning, variance, and site plan review processes ensure that an analysis of impacts on the city's grid system is conducted in order to ensure interconnectivity of the transportation network.
- Objective 4.6        Mitigate possible adverse impacts caused by incompatible developments by establishing planted areas and buffers between properties.
- Policy 4.17          Establish an ordinance that requires mitigation, where appropriate, when individuals seek variances from the standard buffer requirements in order to protect neighboring incompatible uses.
- Objective 4.7        Encourage an increase in the intensity and density of use in the downtown area.
- Policy 4.18          Encourage the construction of mixed-use developments in the Central Business District that contain high-density owner-occupied residential units on the second floor and above, especially on vacant parcels and parking lots.
- Policy 4.19          Enlarge the CBD through zoning changes that will expand the influence of the downtown area out to the South Marietta Parkway.
- Objective 4.8        Encourage the reuse and revitalization of obsolete commercial and industrial facilities.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

- Policy 4.20 Identify impediments to quality development in the zoning ordinance as a means of promoting new development and assisting in the redevelopment of commercial and office properties.
- Policy 4.21 Continue to market and encourage development on underdeveloped and vacant properties in Marietta with special emphasis being given to in-town areas.
- Policy 4.22 Create an Urban Village Commercial District that would be appropriate in specified areas.
- Policy 4.23 Develop a comprehensive sign database to assist in the amortization of nonconforming signs.
- Objective 4.9 Develop a series of greenspaces and nodal parks throughout the city.
- Policy 4.24 Create a citywide Greenway and Multiuse trail Master Plan to guide the construction of multi-use facilities and preservation of greenspace.
- Policy 4.25 Create a citywide Parks and Recreation Master Plan to guide construction of recreational facilities including the creation of pocket parks.
- Policy 4.26 Encourage private common greenspaces during the redevelopment process to encourage the private sector in creating pocket parks and greenspaces using low maintenance landscaping and/or ensuring adequate maintenance.
- Goal #5: *Marietta offers housing for people of all ages, incomes, and ethnic backgrounds so generations of families can live within our City. We recognize the importance of homeownership and our vision is that the majority of our residences will be owner-occupied.***
- Objective 5.1 Provide a variety of housing alternatives for all residents that reflect quality in construction, environment, variety, affordability, and accessibility.
- Policy 5.1 Develop a strategy aimed at the identification and revitalization of specific blighted residential neighborhoods that includes a Policy plan that considers citizen input in neighborhood revitalization.
- Policy 5.2 During the rezoning process, emphasize the type of housing under consideration to ensure that a variety of housing types are being approved, with an emphasis on creating owner-occupied structures.
- Objective 5.2 Continue to encourage the rehabilitation or redevelopment of substandard rental housing into quality rental and owner occupied housing within blighted neighborhoods.
- Policy 5.3 Work with the Marietta Redevelopment Authority, Cobb Housing, Inc., the Marietta Initiative for Neighborhood Transformation, the private sector, and other organizations to convert substandard rental housing units into owner-occupied housing units.
- Policy 5.4 Maintain and enhance code enforcement and property maintenance throughout Marietta.
- Policy 5.5 Revise zoning regulations to ensure new multi-family developments meet a high quality housing standard.
- Objective 5.3 Encourage the revitalization of existing rental housing stock into owner occupied housing in transitional neighborhoods.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

- Policy 5.6            Revise the zoning regulations to encourage expansions and renovations of existing housing.
- Policy 5.7            Continue to implement policies and programs to increase the quantity of owner-occupied housing units in the city.
- Policy 5.8            Encourage the process to convert higher density renter-occupied development to owner-occupied condominiums.
- Objective 5.4        Preserve and promote stable single-family residential neighborhoods.
- Policy 5.9            During the rezoning, variance, and site plan approval processes; ensure that efforts are being made to protect stable neighborhoods through Objective decision and buffering.
- Policy 5.10          Promote additional funding that will assist low-income homeowners in making necessary improvements to their housing unit.
- Policy 5.11          Develop a program to help identify and provide signage for entrances into districts to recognize neighborhood gateways.
- Policy 5.12          Modify regulations as they pertain to group homes and assisted living facilities.
- Policy 5.13          Write and approve guest-parking requirements and amenity package requirements for all multi-family and attached residential developments.
- Objective 5.5        Continue to increase home buying opportunities for 1st time homebuyers from the Marietta Initiative for Neighborhood Transformation (MINT) program.
- Policy 5.14          Continue the city’s support of public and non-profit programs that assist low-income individuals in transitioning from renters into homeowners.
- Policy 5.15          Break public housing cycle by encouraging families to leave system by creating educational programs aimed at improving their financial means.
- Policy 5.16          Continue to work with the Atlanta Regional Commission, the Atlanta Neighborhood Development Partnership, and other organizations to regionally collaborate efforts to ensure sufficient quality and placement of affordable and mixed income housing.
- Objective 5.6        Encourage the construction of housing in locations where necessary public facilities can be economically provided and in areas that are accessible to services and employment.
- Policy 5.17          Promote the revitalization of neighborhoods through the use of infill development housing opportunities within appropriate in-town neighborhoods.
- Goal #6: *Marietta is a hub of activity, where traffic, transit, and pedestrians move about easily and safely. In designing our transportation system, we placed a high premium on the quality of life of our citizens.***
- Objective 6.1        Provide for safe and efficient transportation systems that support desired growth patterns.
- Policy 6.1            Ensure coordination exists between land use planning and transportation planning by evaluating effects on travel demand during the rezoning process.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

- Policy 6.2            Develop innovative pedestrian crossings along Powder Springs Street and the South Loop in the area from Kennesaw Avenue to Powder Springs Street to provide safe and efficient movement for both pedestrians and vehicles, while reconnecting the surrounding neighborhood to the downtown area and other areas.
- Policy 6.3            Work with the Downtown Marietta Development Authority and Cobb County Government to manage parking within the downtown area.
- Objective 6.2        Continue the development of the transportation planning process that includes procedures to systematically forecast future transportation needs, evaluate alternatives, and identify needed improvements.
- Policy 6.4            Work with the Cobb County Department of Transportation and the Atlanta Regional Commission on the development of the Transportation Improvement Program to ensure regional cooperation in improving mobility for multiple transportation modes.
- Policy 6.5            Participate in the Countywide Transportation Plan with Cobb County and the other local area municipalities. Particular focus should be paid to discovering alternatives that will facilitate and reduce the negative impact of through traffic on the city's neighborhoods and transportation facilities.
- Objective 6.3        Coordinate transportation planning activities with the county, regional and state agencies to address inter-county transportation demands.
- Policy 6.6            Continue to participate in developing transportation projects through the Atlanta Regional Commission's transportation coordinating committee. Establish procedures for exchanging transportation planning information with surrounding counties.
- Objective 6.4        Provide a variety of transportation options including walking, bicycling, driving, and transit.
- Policy 6.7            Plan and implement sidewalk improvements as indicated in approved Master Plans.
- Policy 6.8            Develop standards for retrofitting our existing infrastructure with bicycle and pedestrian facilities, where needed, to address the needs of the community and improve safety.
- Policy 6.9            Provide additional transit shelters and connecting sidewalks in areas that lack facilities to improve our commitment to mass transit.
- Policy 6.10           Continue the development of a multi-use trail system throughout Marietta.
- Objective 6.5        Develop programs to implement streetscape improvements on targeted corridors as a means of providing safe and efficient pedestrian mobility options and improve the city's sense-of-place.
- Policy 6.11           Plan and implement streetscape improvements as indicated in the approved Master Plans.
- Policy 6.12           Plan and implement Gateways and landscaping improvements to provide entryways on main corridors leading to downtown.
- Objective 6.6        Continue to program and implement improvements needed to maintain and upgrade the system of municipal roads, bridges, sidewalks, signals, and drainage.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

- Policy 6.13            Ensure that sufficient City money is dedicated to assist with the upkeep and improvement of our existing transportation systems, while also encouraging private investment in transportation infrastructure.
- Objective 6.7        Investigate the need for non-intrusive traffic calming devices and integrate traffic calming projects.
- Policy 6.14            Conduct a study of various non-intrusive traffic calming techniques to determine which methods and facilities will meet the needs of the community, while minimizing impacts to public safety, access, and infrastructure maintenance.
- Objective 6.8        Support the Georgia Regional Transportation Authority, the Georgia Department of Transportation, and other public and private sector agencies in providing regional mass transit systems to relieve traffic congestion on the I-75 corridor.
- Policy 6.15            Participate with the Georgia Regional Transportation Authority, the Georgia Department of Transportation, and other public and private sector agencies to ensure improved mobility and reduce traffic congestion along the I-75 corridor.
- Policy 6.16            Work with the Georgia Regional Transportation Authority on selecting sites for Bus Rapid Transit stations along the I-75 corridor.
- Policy 6.17            Ensure collaboration between Cobb County Transit and the Georgia Regional Transportation Authority so that connectivity is provided between Downtown Marietta and the Bus Rapid Transit stations.
- Objective 6.9        Support improvements in the transportation system by improving traffic mobility on arterial and collector streets.
- Policy 6.18            Implement transportation improvements including vehicle and pedestrian access, turn lanes, improved signalization and intersection realignment to assist in traffic mobility where needed.
- Policy 6.19            Maintain and enhance the existing grid system in Marietta.
- Policy 6.20            Enhance transportation mobility near new residential developments with over fifty (50) housing units by requiring decel lanes, sidewalks, and pedestrian crosswalks.
- Policy 6.21            Continue to implement traffic signal optimization and progression throughout the network.
- Objective 6.10        Coordinate water related infrastructure improvements with transportation infrastructure improvements.
- Policy 6.22            Ensure that stormwater and other water related improvements are scheduled with transportation projects to assist in improving infrastructure.
- Policy 6.23            Continue to coordinate transportation improvement projects with public utilities.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

**Goal #7:** *Marietta is a place where citizens are positively involved in decision-making, through boards, community organizations and community meetings. The City actively seeks partnerships with other governments, businesses, philanthropic institutions, non-profit organizations, and educational institutions in building a high quality of life.*

- Objective 7.1 Work with the Marietta Housing Authority, Cobb Housing, Inc., and other public, private, and non-profit sector agencies to assist in providing quality affordable housing for low and moderate-income individuals and seniors.
  - Policy 7.1 Work the Department of Housing and Urban Development through the Section 8 Housing Assistance program in order to assist in providing affordable housing in the community.
  - Policy 7.2 Expand affordable housing options through public, private, and non-profit cooperation in rehabilitating existing housing units and the creation of new housing units.
- Objective 7.2 Work with the Marietta Housing Authority to assist in the redevelopment of inadequate and antiquated public housing facilities.
  - Policy 7.3 Assist the Marietta Housing Authority and other organizations in the redevelopment of aging housing developments.
- Objective 7.3 Maintain a high quality of service to the community through the City/Board of Lights and Water.
  - Policy 7.4 Implement a customer service Objective and Policy plan in each of the city's departments, with a consistent level of service throughout the departments.
  - Policy 7.5 Seek additional funding sources to assist in burying overhead utilities.
  - Policy 7.6 Continue to enhance the city's Capital Improvement Program to assist in identifying, prioritizing, and funding needed capital equipment for all city departments.
- Objective 7.4 Coordinate planning processes with the Marietta School System to ensure that educational facilities and services meet current and future demands.
  - Policy 7.7 Continue to engage the Marietta School System in land use decision making to ensure the adequacy of facilities.
  - Policy 7.8 Continue to encourage the Marietta School System to participate in long range planning efforts so space for new educational facilities can be incorporated into the Master Planning and Comprehensive Planning Process.
- Objective 7.5 Provide a variety of mechanisms and facilities to support public participation in governmental processes and provide forums for other types of public meetings.
  - Policy 7.9 Encourage citizen participation in the planning process by establishing and maintaining a database of public participants that are involved in various organizations in order to better reach out to citizens.
  - Policy 7.10 Conduct a study to determine the need for and appropriate locations for community and senior centers in Marietta. Once the study is complete work with Cobb County on constructing facilities to meet the community's needs.
  - Policy 7.11 Communicate with the citizenry via electronic newsletters to keep individuals informed about City news.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

- Objective 7.6      Coordinate with the county, adjoining municipalities, and regional agencies on water supply, wastewater, and other environmental issues to provide efficient services, eliminate duplication, and protect the natural environment.
- Policy 7.12      Work with the Cobb/Marietta Water Authority to make certain that there is sufficient water supply for the upcoming generations.
- Policy 7.13      Coordinate efforts between Cobb County and Marietta to maintain sufficient capacity for wastewater systems.
- Policy 7.14      Continue to participate in the creation of the Etowah Regional Habitat Conservation Plan and work with our regional partners in implementing policies to protect endangered species.
- Objective 7.7      Encourage citizen participation in the transportation planning, land use planning, and redevelopment processes.
- Policy 7.15      Establish public/private partnerships that will expand cooperation in the planning, design and financing of improvements for transportation facilities, infrastructure and other services.
- Objective 7.8      Collaborate with regional higher educational and technical institutes to maximize public service.
- Policy 7.16      Improve and maintain close relationships with institutional and educational facilities regarding short and long range planning prospects.
- Policy 7.17      Continue to involve interns from local universities, colleges, and local school system students to assist in educating these individuals by providing “real world” experience.
- Policy 7.18      Develop collaborations, programs, and innovative courses involving local area post-secondary institutions in order to support the educational opportunities of students while providing new ideas for the city.
- Policy 7.19      Build on existing relationships and develop new relationships to implement recommendations of the Comprehensive Plan.
- Policy 7.20      Planning and Zoning staff should participate in the creation of the Atlanta Regional Commissions regional Transportation Plan and Regional Development Plan.
- Policy 7.21      Continue to meet periodically with the Marietta School System to encourage cooperative use of school district and municipal facilities, share City growth and development plans, and work cooperatively to plan for new school sites during the redevelopment process.

# FINANCIAL POLICIES

The City of Marietta's financial policies compiled below set forth the basic framework for the overall fiscal management of the City. These policies assist Council and City Management in decision-making and provide a guideline in evaluating current and future proposals. The policies reflect the long-standing principles, traditions and practices of the City of Marietta.

## ***BUDGETARY POLICIES***

**Balanced Budget:** The City shall adopt a balanced budget for each of its funds in which operating expenses may not exceed anticipated revenues plus available unreserved fund balance after meeting the fund's reserve requirement.

**Borrowing for Operating Expenditure:** The City shall not use debt or bond financing to fund current expenditures nor shall it borrow from the short-term lending market to fund operating expenditures.

### **Budget Amendments:**

- ✧ Any amendment that increases the personal services budget shall require approval of City Council through an ordinance.
- ✧ Transfers of appropriations among departments/funds shall require an amendment to the budget through an ordinance.
- ✧ Budget amendments shall recognize additional revenue to fund special projects or balance expenditure needs or to counter revenue shortfalls when the expenditure levels are reduced.

### **Budget Transfers:**

- ✧ Transfers for operating services between divisions of a department shall require a budget transfer request to be approved by the Department Director, Budget Manager, and City Manager.
- ✧ Spending over line item budgets for operating services accounts within a department/division will be allowed so long as it does not exceed the total budget allocation for operating services for that department.

## ***CAPITAL BUDGET POLICIES***

**Capital Improvement Program:** The City shall prepare a five-year capital improvement program for both the City and the BLW, which shall detail each project, its estimated cost and funding source.

**Operating Budget Impacts:** The five-year CIP program shall include all the necessary operating expenditures related to the capital outlay.

**Maintenance and Replacement:** The City shall undertake sufficient maintenance-related capital outlays to safeguard its property and investments.

## ***REVENUE POLICIES***

**Revenue Structure:** The City shall maintain a diverse and stable revenue system to protect against short-term fluctuations in any one source. The City shall seek new revenue sources with a view to avoiding increases in taxes or utility rates so as not to unnecessarily burden the taxpayer or utility customer.

**Revenue Collection:** All cash receipts shall be deposited by the following business day.

# FINANCIAL POLICIES

## ***FIXED ASSET POLICY***

**Classification:** An item is classified as a fixed asset if it has a value over \$1,000 and a minimum useful life of two (2) or more years.

## ***RESERVE POLICIES***

**General Fund Reserves:** The General Fund Reserves shall be maintained at one-twelfth of the General Fund's current year operating budget plus one-fourth of the property tax collections estimated for the General Fund, Debt Service Fund and Cemetery Fund.

**Utility Reserves:** Cash reserves will be determined based on a three-tier approach designed to meet the fiscal demands posed by a range of contingency conditions. Each Tier also encompasses the preceding tier(s). Tier 1 or the Reserve Floor is the sum of one month's operating expenses excluding depreciation plus funds needed to pay for current encumbrances. Tier 2 or the Weather Reserve includes a weather contingency factor equal to 3% of the estimated annual electric sales revenue. Tier 3 or the Target Reserve consists of additional funds for emergency capital projects to maintain the integrity of electric, water or sewer infrastructure and shall be set at \$4 million.

**Health Insurance:** The City shall reserve 5% of expected claims, and review this policy each year for adequacy to meet situations where expected claims are more than anticipated revenues.

**Sinking Fund:** Sufficient transfers shall be made during the fiscal year into the Sinking Fund to cover the principal and interest payments to be made, and such transfers shall be made well in advance of when the payments will actually become due.

## ***DEBT POLICIES***

**Debt Ceiling:** The total general obligation debt will not exceed ten percent of the assessed valuation of taxable property.

**Debt Issuance:** Long-term borrowing will be confined to capital improvements that cannot be financed from current revenues and will not be used to fund current operations.

**Bond Term:** The City shall issue bonds with terms no longer than the economic useful life of the project.

## ***INVESTMENT POLICIES***

**Safety of Principal:** Each transaction shall avoid capital losses, whether from security defaults or erosion of market value.

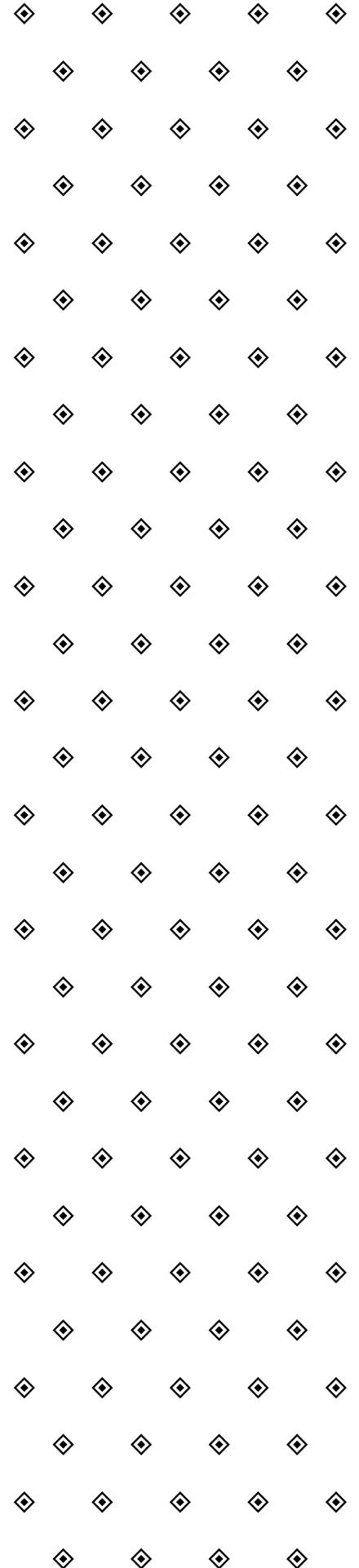
**Liquidity:** The portfolio must be structured to provide sufficient liquidity to pay maturing obligations, without loss of principal value.

**Return on Investment:** The goal of the overall portfolio shall be to exceed the average return on three month US Treasury Bills by 25 basis points.

**Types of Investments:** The City shall invest only in those instruments as approved by its ordinance 93-1003, Section 5.

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# FINANCIAL SUMMARY





# SOURCES AND USES OF FUNDS

GENERAL FUND	FY14 Actual	FY15 Appr Budget	FY15 Final Budget	FY15 Yr-End Est	FY16 Budget
<u>Revenue</u>					
General Property Taxes					
Real Estate Taxes	5,397,700	5,539,000	5,539,000	5,625,363	5,960,000
Personal Property Taxes	3,477,613	3,353,200	3,353,200	3,140,318	2,898,000
<b>Total General Property Taxes</b>	<b>8,875,313</b>	<b>8,892,200</b>	<b>8,892,200</b>	<b>8,765,681</b>	<b>8,858,000</b>
Other Taxes					
Real Estate Trans./Intangible Rec.	234,310	275,000	275,000	242,492	270,000
Wholesale Excise Taxes	745,201	764,000	764,000	761,153	765,000
Insurance Premium	2,918,569	3,010,000	3,010,000	3,052,816	3,190,000
Franchise Fees	6,022,590	5,838,000	5,838,000	6,045,507	6,156,000
Miscellaneous	41,045	67,000	67,000	78,763	58,500
<b>Total Other Taxes</b>	<b>9,961,715</b>	<b>9,954,000</b>	<b>9,954,000</b>	<b>10,180,731</b>	<b>10,439,500</b>
Licenses & Permits					
Business Licenses	5,370,395	5,246,374	5,246,374	5,538,969	5,708,532
Permits	602,084	616,200	616,200	792,155	674,800
<b>Total Licenses &amp; Permits</b>	<b>5,972,479</b>	<b>5,862,574</b>	<b>5,862,574</b>	<b>6,331,124</b>	<b>6,383,332</b>
<b>Intergovernmental Revenue</b>	<b>1,270,748</b>	<b>1,178,834</b>	<b>1,257,634</b>	<b>2,027,468</b>	<b>1,961,660</b>
Charges For Services					
Sanitation	3,637,964	3,653,564	3,653,564	3,682,760	3,670,564
Recreation	150,039	123,700	123,700	145,330	130,400
Miscellaneous	362,374	358,800	358,800	357,276	367,950
<b>Total Charges For Services</b>	<b>4,150,377</b>	<b>4,136,064</b>	<b>4,136,064</b>	<b>4,185,366</b>	<b>4,168,914</b>
<b>Fines and Forfeits</b>	<b>3,366,826</b>	<b>3,248,000</b>	<b>3,248,000</b>	<b>3,778,841</b>	<b>3,077,000</b>
Other Financing Sources					
Miscellaneous	918,108	564,642	569,142	623,332	553,089
Interest Income	50,164	75,000	75,000	34,698	40,000
Transfer from BLW	11,500,000	11,000,000	11,000,000	11,000,000	11,000,000
Transfers In	5,425,494	5,523,458	5,523,458	5,935,870	5,969,289
Use of Reserve	0	200,000	3,001,834	0	200,000
<b>Total Other Financing Sources</b>	<b>17,893,766</b>	<b>17,363,100</b>	<b>20,169,434</b>	<b>17,593,900</b>	<b>17,762,378</b>
<b>General Fund Revenue</b>	<b>51,491,224</b>	<b>50,634,772</b>	<b>53,519,906</b>	<b>52,863,111</b>	<b>52,650,784</b>
<u>Appropriated Expenditures</u>					
Personal Services	34,403,628	35,485,081	35,485,081	35,180,805	36,412,705
Operating Services	7,044,119	7,779,356	8,346,899	7,111,985	8,097,980
Internal Fleet Services	2,433,959	2,579,353	2,579,353	2,465,779	2,673,635
Transfers Out	5,575,207	4,490,982	4,490,982	4,490,982	4,716,464
Capital Projects	507,915	300,000	2,617,591	1,412,596	750,000
<b>General Fund Expenditures</b>	<b>49,964,828</b>	<b>50,634,772</b>	<b>53,519,906</b>	<b>50,662,147</b>	<b>52,650,784</b>

# SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY14 Actual	FY15 Appr Budget	FY15 Final Budget	FY15 Yr-End Est	FY16 Budget
<u>Revenue</u>					
Lease Income Fund					
Interest Income	29,607	0	0	25,931	0
Transfers In	294,502	2,769,444	2,769,444	2,447,039	2,759,322
<b>Lease Income Fund Revenue</b>	<b>324,109</b>	<b>2,769,444</b>	<b>2,769,444</b>	<b>2,472,970</b>	<b>2,759,322</b>
Tax Allocation Districts					
Property Tax	34,997	62,500	62,500	31,350	59,000
Intergovernmental Revenue	450,175	505,000	505,000	337,205	496,500
Interest Income	1,877	1,500	1,500	1,411	1,500
Use of Reserve	0	322,155	322,155	0	302,155
<b>City Center TAD Fund Revenue</b>	<b>487,049</b>	<b>891,155</b>	<b>891,155</b>	<b>369,966</b>	<b>859,155</b>
Cemetery Fund					
Property Tax	194,867	196,500	196,500	201,491	212,000
Interest Income	317	500	500	13	0
Use of Reserve	0	0	29,045	0	0
<b>Cemetery Fund Revenue</b>	<b>195,184</b>	<b>197,000</b>	<b>226,045</b>	<b>201,504</b>	<b>212,000</b>
HUD - Housing Assistance Programs					
Voucher Program	5,011,182	5,045,327	5,045,327	2,044,860	0
Interest Income	(6,778)	0	0	(5,921)	0
Use of Reserve	0	152,382	282,382	0	0
<b>HUD Fund Revenue</b>	<b>5,004,404</b>	<b>5,197,709</b>	<b>5,327,709</b>	<b>2,038,939</b>	<b>0</b>
<b>CDBG Fund Revenue</b>	<b>484,896</b>	<b>216,072</b>	<b>216,072</b>	<b>338,521</b>	<b>194,652</b>
Grants Funds					
Reimbursement Grants	2,342,612	214,221	2,997,661	340,729	214,221
Miscellaneous	0	0	0	20,000	0
Use of Reserve	0	0	341,990	0	0
<b>Grants Funds Revenue</b>	<b>2,342,612</b>	<b>214,221</b>	<b>3,339,651</b>	<b>360,729</b>	<b>214,221</b>
Asset Forfeiture Fund					
Intergovernmental Revenue	874,842	800,000	800,000	792,908	950,000
Miscellaneous	83,093	100,000	100,000	11,780	50,000
Use of Reserve	0	0	335,723	0	0
<b>Asset Forfeiture Fund Revenue</b>	<b>957,935</b>	<b>900,000</b>	<b>1,235,723</b>	<b>804,688</b>	<b>1,000,000</b>

# SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY14 Actual	FY15 Appr Budget	FY15 Final Budget	FY15 Yr-End Est	FY16 Budget
<u>Revenue</u>					
<b>Radio System Replacement Fund</b>	<b>109,501</b>	<b>107,719</b>	<b>107,719</b>	<b>108,056</b>	<b>107,196</b>
Gone With the Wind Museum Fund					
Admissions	51,579	41,900	41,900	58,635	45,400
Gift Shop	45,618	41,500	41,500	58,723	54,050
Special Events	25,738	22,000	22,000	486	20,000
Welcome Ctr. Disbursement	40,221	40,222	40,222	40,222	40,222
Other	2,469	2,300	2,409	3,362	1,000
<b>GWTW Fund Revenue</b>	<b>165,625</b>	<b>147,922</b>	<b>148,031</b>	<b>161,428</b>	<b>160,672</b>
Aurora Fire Museum Fund					
Donations/Fundraising	0	0	5,197	0	0
<b>Aurora Fire Mus. Fund Revenue</b>	<b>0</b>	<b>0</b>	<b>5,197</b>	<b>0</b>	<b>0</b>
Parks and Tree Preservation Funds					
Interest Income	1,230	0	0	608	0
Miscellaneous	0	0	21,396	21,395	0
Use of Reserve	0	0	161,785	0	0
<b>Parks Funds Revenue</b>	<b>1,230</b>	<b>0</b>	<b>183,181</b>	<b>22,003</b>	<b>0</b>
Tourism Funds					
Hotel / Motel Tax	2,166,653	2,200,000	2,200,000	2,598,127	2,600,000
Auto Rental Excise Tax	443,707	425,000	425,000	439,286	400,000
<b>Tourism Funds Revenue</b>	<b>2,610,360</b>	<b>2,625,000</b>	<b>2,625,000</b>	<b>3,037,413</b>	<b>3,000,000</b>
<b>Special Revenue Funds Revenue</b>	<b>12,682,905</b>	<b>13,266,242</b>	<b>17,074,927</b>	<b>9,916,217</b>	<b>8,507,218</b>
<u>Appropriated Expenditures</u>					
Personal Services	804,434	870,357	870,357	600,457	346,837
Operating Services	1,027,038	1,402,468	907,390	547,694	1,382,951
Cost of Goods Sold	30,104	25,285	25,285	27,887	30,000
Internal Fleet Services	7,780	9,400	9,400	5,012	3,300
Housing Assistance Payments	4,231,697	4,515,888	4,515,888	2,065,865	0
Planned Reserve Increase	0	147,719	147,719	0	115,196
Debt Service	3,612,004	3,620,599	3,620,599	3,620,599	3,610,477
Transfers Out	2,659,884	2,674,526	2,804,526	3,193,755	3,003,157
Capital Projects	2,743,878	0	4,173,763	2,531,565	15,300
<b>Special Revenue Funds Expenditures</b>	<b>15,116,819</b>	<b>13,266,242</b>	<b>17,074,927</b>	<b>12,592,834</b>	<b>8,507,218</b>

# SOURCES AND USES OF FUNDS

## CAPITAL PROJECTS FUNDS

	FY14 Actual	FY15 Appr Budget	FY15 Final Budget	FY15 Yr-End Est	FY16 Budget
<u>Revenue</u>					
City Parks Bond Fund					
Interest Income	45,800	0	0	52,312	0
Miscellaneous	3,261,628	0	0	179,259	0
Use of Reserve	0	8,000,000	10,603,886	0	6,200,000
<b>City Parks Bond Fund Revenue</b>	<b>3,307,428</b>	<b>8,000,000</b>	<b>10,603,886</b>	<b>231,571</b>	<b>6,200,000</b>
Redevelopment Bond Fund					
Bond Proceeds	68,329,834	0	0	0	0
Interest Income	2,075	0	0	9,719	0
Use of Reserve	0	44,000,000	44,304,949	0	32,000,000
<b>Redevelopment Bond Fund Revenue</b>	<b>68,331,909</b>	<b>44,000,000</b>	<b>44,304,949</b>	<b>9,719</b>	<b>32,000,000</b>
SPLOST 2011 Fund					
1% Sales Tax	11,922,593	19,443,458	19,443,458	12,420,605	22,787,700
Interest Income	14,530	0	0	41,614	0
Use of Reserve	0	0	1,583,084	0	0
<b>SPLOST 2011 Fund Revenue</b>	<b>11,937,123</b>	<b>19,443,458</b>	<b>21,026,542</b>	<b>12,462,219</b>	<b>22,787,700</b>
SPLOST 2016 Fund					
1% Sales Tax	0	0	0	0	4,600,000
<b>SPLOST 2016 Fund Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,600,000</b>
<b>Capital Projects Funds Revenue</b>	<b>83,576,460</b>	<b>71,443,458</b>	<b>75,935,377</b>	<b>12,703,509</b>	<b>65,587,700</b>
<u>Appropriated Expenditures</u>					
Personal Services	364,311	381,374	381,374	293,363	318,068
Operating Services	245,776	0	242,777	314,493	300,000
Debt Service	286,660	0	0	171,343	0
Capital Projects	29,372,114	71,062,084	75,311,226	12,600,400	64,969,632
<b>Capital Projects Funds Expenditures</b>	<b>30,268,861</b>	<b>71,443,458</b>	<b>75,935,377</b>	<b>13,379,599</b>	<b>65,587,700</b>

## DEBT SERVICE FUND

<u>Revenue</u>					
Property Tax	2,906,813	8,230,816	8,202,816	7,835,240	7,842,200
School SPLOST	3,694,750	3,691,500	3,691,500	2,791,500	3,696,250
Interest Income	10,401	10,000	10,000	5,800	10,000
Use of Reserve	0	657,362	657,362	0	535,684
<b>Debt Service Fund Revenue</b>	<b>6,611,964</b>	<b>12,589,678</b>	<b>12,561,678</b>	<b>10,632,540</b>	<b>12,084,134</b>
<u>Appropriated Expenditures</u>					
Debt Service	7,123,350	12,564,442	12,564,442	12,565,192	12,058,898
Transfers Out	25,236	25,236	25,236	25,236	25,236
<b>Debt Service Fund Expenditures</b>	<b>7,148,586</b>	<b>12,589,678</b>	<b>12,589,678</b>	<b>12,590,428</b>	<b>12,084,134</b>

# SOURCES AND USES OF FUNDS

## ENTERPRISE FUNDS

	FY14 Actual	FY15 Appr Budget	FY15 Final Budget	FY15 Yr-End Est	FY16 Budget
BLW Fund					
<u>Revenue</u>					
Charges for Services	149,785,911	152,454,866	152,454,866	151,057,909	154,124,233
Interest / Investment Income	12,365,108	11,575,597	11,575,597	11,524,247	9,286,539
Miscellaneous	503,667	466,000	1,145,005	731,895	473,413
Transfers In	3,019,951	3,016,446	3,016,446	3,014,074	3,014,256
Use of Reserve	0	0	3,068,479	0	0
<b>BLW Fund Revenue</b>	<b>165,674,637</b>	<b>167,512,909</b>	<b>171,260,393</b>	<b>166,328,125</b>	<b>166,898,441</b>

### Appropriated Expenditures

Personal Services	14,876,470	16,246,562	16,241,375	15,543,642	16,405,443
Operating Services	11,214,823	10,381,839	10,410,455	9,866,245	10,684,701
Cost of Goods Sold	102,272,277	111,793,000	107,652,118	98,566,680	111,891,240
Internal Fleet Services	797,771	944,113	944,113	949,159	944,527
Miscellaneous Expenses	631,649	637,890	637,890	521,333	615,833
Planned Reserve Increase	0	531,443	531,443	0	0
Transfers Out	20,585,277	15,557,633	19,698,515	19,698,515	15,849,277
Capital Projects	9,837,678	11,420,429	15,144,484	10,771,273	10,507,420
<b>BLW Fund Expenditures</b>	<b>160,215,945</b>	<b>167,512,909</b>	<b>171,260,393</b>	<b>155,916,847</b>	<b>166,898,441</b>

## BLW Trust Funds

### Revenue

Transfers In	5,416,537	1,235,076	5,375,958	5,375,958	1,235,076
Interest Income	36,425	0	0	19,714	0
<b>BLW Trust Fund Revenue</b>	<b>5,452,962</b>	<b>1,235,076</b>	<b>5,375,958</b>	<b>5,395,672</b>	<b>1,235,076</b>

### Appropriated Expenditures

Planned Reserve Increase	0	1,235,076	5,375,958	0	1,235,076
<b>BLW Trust Fund Expenditures</b>	<b>0</b>	<b>1,235,076</b>	<b>5,375,958</b>	<b>0</b>	<b>1,235,076</b>

## Golf Course Fund

### Revenue

Green Fees	810,793	915,000	915,000	828,203	915,000
Cart Rental	395,197	415,000	415,000	401,418	415,000
Driving Range	95,834	95,000	95,000	96,004	95,000
Food and Beverage	219,433	233,800	233,800	243,113	233,800
Pro Shop Rental	12,789	15,000	15,000	17,497	15,000
Miscellaneous	20,617	20,000	20,000	20,091	20,000
Transfer from General Fund	399,845	399,786	399,786	399,786	399,786
Use of Reserve	0	0	11,615	0	72,418
<b>Golf Course Fund Revenue</b>	<b>1,954,508</b>	<b>2,093,586</b>	<b>2,105,201</b>	<b>2,006,112</b>	<b>2,166,004</b>

### Appropriated Expenditures

Operating Services	1,197,901	1,282,602	1,288,811	1,233,661	1,289,492
Debt Service	839,552	755,463	755,463	818,460	765,291
Transfers Out	25,021	25,021	25,021	25,021	25,021
Capital Projects	25,033	30,500	35,906	32,030	86,200
<b>Golf Course Fund Expenditures</b>	<b>2,087,507</b>	<b>2,093,586</b>	<b>2,105,201</b>	<b>2,109,172</b>	<b>2,166,004</b>

# SOURCES AND USES OF FUNDS

## ENTERPRISE FUNDS

	FY14 Actual	FY15 Appr Budget	FY15 Final Budget	FY15 Yr-End Est	FY16 Budget
Conference Center Fund					
<u>Revenue</u>					
Welcome Ctr. Disbursement	649,620	665,500	665,500	772,239	786,500
Rental Income	2,152,536	2,103,944	2,103,944	2,047,528	1,972,822
Use of Reserve	0	0	1,173,200	0	0
<b>Conference Ctr. Fund Revenue</b>	<b>2,802,156</b>	<b>2,769,444</b>	<b>3,942,644</b>	<b>2,819,767</b>	<b>2,759,322</b>
<u>Appropriated Expenditures</u>					
Operating Services	429,674	0	0	500	0
Miscellaneous	29,607	0	0	25,931	0
Transfers Out	294,502	2,769,444	2,769,444	772,239	2,759,322
Capital Projects	0	0	1,173,200	0	0
<b>Conference Ctr. Fund Expenditures</b>	<b>753,783</b>	<b>2,769,444</b>	<b>3,942,644</b>	<b>798,670</b>	<b>2,759,322</b>

## TRUST FUNDS

<u>Revenue</u>					
Pension Fund					
Fund Charges	5,228,250	5,560,558	5,560,558	5,206,060	5,583,000
Employee Contributions	1,260,264	1,439,958	1,439,958	1,279,942	1,425,115
Transfers In	441,057	0	0	0	0
Investment Earnings	15,250,807	3,452,366	3,452,366	3,364,499	3,809,517
<b>Pension Fund Revenue</b>	<b>22,180,378</b>	<b>10,452,882</b>	<b>10,452,882</b>	<b>9,850,501</b>	<b>10,817,632</b>
<b>Other Post-Empmnt. Benefits Fund</b>	<b>140,816</b>	<b>120,000</b>	<b>130,000</b>	<b>128,234</b>	<b>125,000</b>
<b>Trust Funds Revenue</b>	<b>22,321,194</b>	<b>10,572,882</b>	<b>10,582,882</b>	<b>9,978,735</b>	<b>10,942,632</b>
<u>Appropriated Expenditures</u>					
Operating Services	733,636	653,000	663,000	722,448	679,250
Benefit Payments & Premiums	9,118,268	9,800,000	9,800,000	9,654,868	10,150,000
Transfers Out	4,882	4,882	4,882	4,882	4,882
Planned Reserve Increase	0	115,000	115,000	0	108,500
<b>Pension Fund Expenditures</b>	<b>9,856,786</b>	<b>10,572,882</b>	<b>10,582,882</b>	<b>10,382,198</b>	<b>10,942,632</b>

# SOURCES AND USES OF FUNDS

## INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS	FY14 Actual	FY15 Appr Budget	FY15 Final Budget	FY15 Yr-End Est	FY16 Budget
Fleet Maintenance Fund					
<u>Revenue</u>					
Fund Charges	3,259,690	3,552,366	3,552,366	3,461,380	3,648,462
Miscellaneous	405	0	0	(306)	0
Use of Reserve	0	0	40,571	0	0
<b>Fleet Maintenance Revenue</b>	<b>3,260,095</b>	<b>3,552,366</b>	<b>3,592,937</b>	<b>3,461,074</b>	<b>3,648,462</b>
<u>Appropriated Expenditures</u>					
Personal Services	733,376	875,208	875,208	845,715	908,469
Operating Services	2,490,777	2,637,855	2,642,626	2,560,080	2,693,190
Internal Fleet Services	19,513	19,500	19,500	33,535	27,000
Transfers Out	19,803	19,803	19,803	19,803	19,803
Capital Projects	0	0	35,800	35,800	0
<b>Fleet Maintenance Expenditures</b>	<b>3,263,469</b>	<b>3,552,366</b>	<b>3,592,937</b>	<b>3,494,933</b>	<b>3,648,462</b>

## Self-Insurance Funds

<u>Revenue</u>					
Fund Charges	8,254,166	8,653,598	8,653,598	8,529,539	9,051,832
Employee Contributions	1,191,315	1,288,397	1,288,397	1,284,502	1,262,666
Miscellaneous	109,885	30,000	42,063	115,182	0
Transfers In	3,748,090	2,578,777	2,578,777	2,578,776	2,884,258
<b>Self-Insurance Funds Revenue</b>	<b>13,303,456</b>	<b>12,550,772</b>	<b>12,562,835</b>	<b>12,507,999</b>	<b>13,198,756</b>
<u>Appropriated Expenditures</u>					
Operating Services	653,633	847,068	859,131	777,795	831,004
Benefit Payments & Premiums	12,952,689	11,332,069	11,332,069	12,475,618	12,319,860
Transfers Out	51,397	47,892	47,892	47,892	47,892
Planned Reserve Increase	0	323,743	323,743	0	0
<b>Self-Insurance Funds Expenditures</b>	<b>13,657,719</b>	<b>12,550,772</b>	<b>12,562,835</b>	<b>13,301,305</b>	<b>13,198,756</b>

# SOURCES AND USES OF FUNDS

## SUMMARY - ALL FUNDS

	FY14 Actual	FY15 Appr Budget	FY15 Final Budget	FY15 Yr-End Est	FY16 Budget
<u>Revenue</u>					
Property Taxes	12,011,990	17,354,016	17,354,016	16,833,762	16,971,200
Other Taxes	12,572,075	12,579,000	12,579,000	13,218,144	13,439,500
1% Sales Tax	11,922,593	19,443,458	19,443,458	12,420,605	27,387,700
Licenses & Permits	5,972,479	5,862,574	5,862,574	6,331,124	6,383,332
Intergovernmental Revenue	14,819,046	14,460,620	17,322,860	11,533,180	10,312,827
Charges For Services	176,962,576	178,887,307	178,887,416	176,732,230	181,078,472
Fines and Forfeits	3,366,826	3,248,000	3,248,000	3,778,841	3,077,000
Interest Earned	27,801,563	15,114,963	15,114,963	15,074,645	13,147,556
Bond Proceeds	68,329,834	0	0	0	0
Miscellaneous	5,127,103	1,388,361	2,120,522	1,938,827	1,308,698
<b>Total Revenue</b>	<b>338,886,085</b>	<b>268,338,299</b>	<b>271,932,809</b>	<b>257,861,358</b>	<b>273,106,285</b>

## Appropriated Expenditures

Personal Services	51,182,219	53,858,582	53,853,395	52,463,982	54,391,522
Operating Expenses	157,562,691	166,640,686	162,876,705	149,926,568	164,613,963
Debt Service	11,861,566	16,940,504	16,940,504	17,175,594	16,434,666
Capital Projects	42,486,618	82,813,013	98,491,970	27,383,664	76,328,552
<b>Total Expenditures</b>	<b>263,093,094</b>	<b>320,252,785</b>	<b>332,162,574</b>	<b>246,949,808</b>	<b>311,768,703</b>

This summary excludes Use of Reserve and Planned Reserve Increases, as these are used as budget balancing accounts. Interfund Transfers (Transfers In and Transfers Out) are also excluded from this presentation. All of these items are shown on the schedules on the previous pages in order to clearly depict the activities in each Fund or groups of Funds.

### **The Funds that are utilizing an appropriation of fund balance or retained earnings for FY2016 operations are:**

- ❖ General Fund: \$200,000 - FY2015 year-end surplus to be used for a special code enforcement project.
- ❖ TAD Funds: \$294,155 - prior years' tax collections to be used for debt service payment.
- ❖ City Parks Bond Fund: \$6,200,000 - prior year bond proceeds to be used for parks projects.
- ❖ Redevelopment Bond Fund: \$32,000,000 - prior year bond proceeds to be used for redevelopment projects.
- ❖ Golf Course Fund: \$72,418 - prior years' revenue to be used for capital equipment.
- ❖ Debt Service Fund: \$535,684 - prior years' tax collections to be used for principal and interest payments.

### **The Funds that plan to increase fund balance as a result of FY2016 operations are:**

- ❖ Radio System Replacement Fund: \$107,196 - reserved for future replacement of the 800 MHz radio system.
- ❖ BLW Trust Fund: \$1,235,076 - reserved to offset the loss of another revenue source in future years.
- ❖ OPEB Trust Fund: \$108,500 - reserved for future retiree health benefits.

Additional details can be found on the following pages in the FY2016 Combined Statement of Revenue, Expenditures and Changes in Fund Balance.

# COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

## **GENERAL FUND:**

The General Fund accounts for the daily operating activities of the City such as Fire, Police, Recreation, Public Works, General Government, etc. The "Transfers In" represents transfers from the BLW towards the City's operating costs plus Indirect Cost Recoveries from the BLW Fund and Other Funds. Other "Transfers In" funding consists of a tourism transfer from Special Revenue funds. The "Transfers Out" includes the Indirect Cost Transfer to the BLW Fund, an operating transfer to the Golf Course to assist in paying debt service and a transfer to the Health Insurance Fund toward the retiree health insurance benefit.

## **BOARD OF LIGHTS AND WATER (BLW) FUND:**

The BLW Fund accounts for the operations of the Electric, Water Distribution and Collection Systems and other activities to support these functions. The "Transfers In" represents Indirect Cost Recoveries from the General Fund and Other Funds. The "Transfers Out" includes an operating transfer to the General Fund, an Indirect Cost Transfer to the General Fund, a transfer to the Health Insurance Fund toward the retiree health insurance benefit, and a transfer to the BLW Trust Fund for future use.

## **DEBT SERVICE FUND:**

The Debt Service Fund is used for the accumulation of resources for, and the payment of, principal and interest on General long-term debt. The "Transfers Out" represents the Indirect Cost Transfers to the General Fund.

## **GOLF COURSE FUND:**

This fund accounts for the receipts and disbursements of money from the operation of the City Golf Course. The "Transfers In" represents funds received from the General Fund toward the Golf Course debt service. The "Transfers Out" represents the Indirect Cost Transfers to the General Fund and BLW Fund.

## **CONFERENCE CENTER FUND:**

This fund is used for the receipt of rental income from the hospitality management company and debt service payments for the operation of the Hilton Atlanta/Marietta Hotel & Conference Center. Hotel/motel tax receipts also offset the debt service amount. The "Transfers Out" is a transfer to the Lease Income Fund.

## **CAPITAL PROJECTS FUNDS:**

The City Parks Bond Fund provides funding for land acquisition, development of new parks and improvements to existing parks. The Redevelopment Bond Fund provides funding for property acquisition and demolition and for public right-of-way and streetscape enhancements. These two Bond Funds are funded by millage levies as approved by the voters. The SPLOST 2011 Fund and SPLOST 2016 Fund account for the activities of the SPLOSTs that were approved by the voters for road and traffic improvements, capital improvements and public safety capital purchases. The SPLOST projects are funded by 1% county sales tax proceeds.

## **SPECIAL REVENUE FUNDS:**

The Special Revenue Funds are used to account for the proceeds of specific revenues which are legally restricted to finance specific functions or activities of government and, therefore, cannot be diverted to other uses. This group of funds is comprised of Lease Income, Tax Allocation Districts, Cemetery Maintenance, HUD Community Development Block Grant (CDBG), Grants, Police Asset Forfeiture, Radio System Core Replacement, Gone With the Wind Museum, Parks Fund, Tree Preservation Fund, Hotel/Motel Tax, and Auto Rental Excise Tax Funds. The "Transfers In" is the amount transferred from the Conference Center Fund to the Lease Income Fund. The "Transfers Out" represents the Indirect Cost Transfers to the General Fund and BLW Fund as well as Tourism transfers to the General Fund.

## **FLEET MAINTENANCE FUND:**

This fund accounts for operations of the Fleet Maintenance Division which provides fuel and repair and maintenance services for vehicles used by City departments. The "Transfers Out" represents the Indirect Cost Transfers to the General Fund and BLW Fund.

## **SELF-INSURANCE FUNDS:**

This fund accounts for the activities of being a self-insured entity relating to casualty, liability, workers' compensation and medical claims. The "Transfers In" represents the contribution from General Fund and BLW Fund for retiree health. The "Transfers Out" represents the Indirect Cost Transfers to the General Fund.

## **TRUST FUNDS:**

This fund is comprised of General Pension, Other Post-Employment Benefits (OPEB) Funds and BLW Trust Fund. The General Pension Trust Fund accounts for City and employee contributions and benefit payments to eligible participants. The "Transfers Out" represents the Indirect Cost Transfers to the General Fund and BLW Fund. The OPEB Trust Fund accounts for the contributions made by the City for future benefits such as retiree health care. The "Transfer In" in the BLW Trust Fund comes from the BLW Fund for future use.

# FY2016 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUNDS:	GENERAL	BLW	GOLF COURSE	CONFERENCE CENTER	DEBT SERVICE
<b><u>REVENUES:</u></b>					
Property Taxes	8,858,000				7,842,200
Other Taxes	10,439,500				
1% Sales Tax					
Licenses and Permits	6,383,332				
Intergovernmental	1,961,660			786,500	
Charges for Services	4,168,914	154,124,233	1,693,800	1,972,822	
Fines and Forfeits	3,077,000				
Interest Earned	40,000	9,286,539			10,000
Miscellaneous Sources	553,089	473,413			
School SPLOST Proceeds					3,696,250
<b>Total Anticipated Revenues</b>	<b>35,481,495</b>	<b>163,884,185</b>	<b>1,693,800</b>	<b>2,759,322</b>	<b>11,548,450</b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	36,412,705	16,405,443			
Operating Services	10,771,615	124,136,301	1,289,492		
<b>Appropriated Expenditures</b>	<b>47,184,320</b>	<b>140,541,744</b>	<b>1,289,492</b>	<b>0</b>	<b>0</b>
Debt Service:					
Principal Retirement			755,000		8,100,000
Interest and Fiscal Charges			10,291		3,958,898
Capital Projects	750,000	10,507,420	86,200		
<b>Total Anticipated Expenses</b>	<b>47,934,320</b>	<b>151,049,164</b>	<b>2,140,983</b>	<b>0</b>	<b>12,058,898</b>
<b>Excess (Deficit) of Revenues over Expenses</b>	<b>(12,452,825)</b>	<b>12,835,021</b>	<b>(447,183)</b>	<b>2,759,322</b>	<b>(510,448)</b>
<b>Transfers In</b>	<b>16,969,289</b>	<b>3,014,256</b>	<b>399,786</b>		
<b>Transfers Out</b>	<b>(4,716,464)</b>	<b>(15,849,277)</b>	<b>(25,021)</b>	<b>(2,759,322)</b>	<b>(25,236)</b>
<b>Incr (Decr) in Reserves as a result of FY16 Operations</b>	<b>(200,000)</b>	<b>0</b>	<b>(72,418)</b>	<b>0</b>	<b>(535,684)</b>

# FY2016 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUNDS:	CAPITAL PROJECTS	SPECIAL REVENUE	FLEET MAINT.	SELF - INSURANCE	TRUSTS	TOTAL
<b>REVENUES:</b>						
Property Taxes		271,000				16,971,200
Other Taxes		3,000,000				13,439,500
1% Sales Tax	27,387,700					27,387,700
Licenses and Permits						6,383,332
Intergovernmental		1,895,595				4,643,755
Charges for Services		120,450	3,648,462	10,314,498	7,008,115	183,051,294
Fines and Forfeits						3,077,000
Interest Earned		1,500			3,809,517	13,147,556
Miscellaneous Sources		157,196			125,000	1,308,698
School SPLOST Proceeds						3,696,250
<b>Total Anticipated Revenues</b>	<b>27,387,700</b>	<b>5,445,741</b>	<b>3,648,462</b>	<b>10,314,498</b>	<b>10,942,632</b>	<b>273,106,285</b>
<b>EXPENDITURES:</b>						
Personal Services	318,068	346,837	908,469			54,391,522
Operating Services	300,000	1,416,251	2,720,190	13,150,864	10,829,250	164,613,963
<b>Appropriated Expenditures</b>	<b>618,068</b>	<b>1,763,088</b>	<b>3,628,659</b>	<b>13,150,864</b>	<b>10,829,250</b>	<b>219,005,485</b>
Debt Service:						
Principal Retirement		2,340,353				11,195,353
Interest and Fiscal Charges		1,270,124				5,239,313
Capital Projects	64,969,632	15,300				76,328,552
<b>Total Anticipated Expenses</b>	<b>65,587,700</b>	<b>5,388,865</b>	<b>3,628,659</b>	<b>13,150,864</b>	<b>10,829,250</b>	<b>311,768,703</b>
<b>Excess (Deficit) of Revenues over Expenses</b>	<b>(38,200,000)</b>	<b>56,876</b>	<b>19,803</b>	<b>(2,836,366)</b>	<b>113,382</b>	<b>(38,662,418)</b>
<b>Transfers In</b>		<b>2,759,322</b>		<b>2,884,258</b>	<b>1,235,076</b>	<b>27,261,987</b>
<b>Transfers Out</b>		<b>(3,003,157)</b>	<b>(19,803)</b>	<b>(47,892)</b>	<b>(4,882)</b>	<b>(26,451,054)</b>
<b>Incr (Decr) in Reserves as a result of FY16 Operations</b>	<b>(38,200,000)</b>	<b>(186,959)</b>	<b>0</b>	<b>0</b>	<b>1,343,576</b>	<b>(37,851,485)</b>

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# FY2016 FUND BALANCE SUMMARY

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Funds are separated based on activity or attaining certain objectives. The Fund Balance in each fund is the difference between assets and liabilities. Fund Balance is increased when revenues exceed expenses in a fiscal year; conversely fund balance is decreased when expenses exceed revenue in a fiscal year. We also refer to Fund Balance as the dollar amount of resources remaining from prior years which are available to be budgeted for expenditure.

	Beginning FY2016 Fund Balance	Anticipated Revenues	Anticipated Expenses	Projected Change in Fund Balance	Estimated Ending FY2016 Fund Balance	Designated/ Reserved	Undesignated
<b><u>Governmental Funds</u></b>							
General Fund	18,992,613	52,450,784	52,650,784	(200,000)	18,792,613	10,531,635	8,260,978
Lease Income	22,547,225	2,759,322	2,759,322	0	22,547,225	0	22,547,225
Tax Allocation Districts	1,446,450	557,000	851,155	(294,155)	1,152,295	0	1,152,295
Cemetery	14,834	212,000	212,000	0	14,834	0	14,834
CDBG	43,095	194,652	194,652	0	43,095	0	43,095
Marietta Redevel. Growth	50,000	0	0	0	50,000	0	50,000
Grants	53,980	214,221	214,221	0	53,980	0	53,980
Asset Forfeiture	1,559,145	1,000,000	1,000,000	0	1,559,145	141,141	1,418,004
Radio Sys Core Replacement	1,203,694	107,196	0	107,196	1,310,890	1,310,890	0
Gone With The Wind Museum	32,884	160,672	160,672	0	32,884	140	32,744
Aurora Fire Museum	10,446	0	0	0	10,446	0	10,446
Parks and Trees	50,339	0	0	0	50,339	50,339	0
Tourism	0	3,000,000	3,000,000	0	0	0	0
Capital Projects	54,083,473	27,387,700	65,587,700	(38,200,000)	15,883,473	12,933,653	2,949,821
Debt Service	3,679,120	11,548,450	12,084,134	(535,684)	3,143,436	0	3,143,436
<b>Governmental Funds Total</b>	<b>103,767,298</b>	<b>99,591,997</b>	<b>138,714,640</b>	<b>(39,122,643)</b>	<b>64,644,655</b>	<b>24,967,797</b>	<b>39,676,857</b>

**Notes:**

General Fund: Reserves in the amount of \$200,000 are appropriated for a one-time special project in Development Services.

Tax Allocation Districts Funds: The City Center TAD will use \$302,155 from fund balance toward the debt service payment. The Perimeter TAD will add \$8,000 to its fund balance for future projects. The net effect for the TAD Funds is a decrease of \$294,155 as a result of FY2016 operations.

Radio System Replacement Fund: This is an amount that the city contributes each year to a reserve fund in order to have funds available after ten years to pay our portion of the county-wide 800 MHz radio system upgrade. In FY2016 the reserve increase is \$107,196.

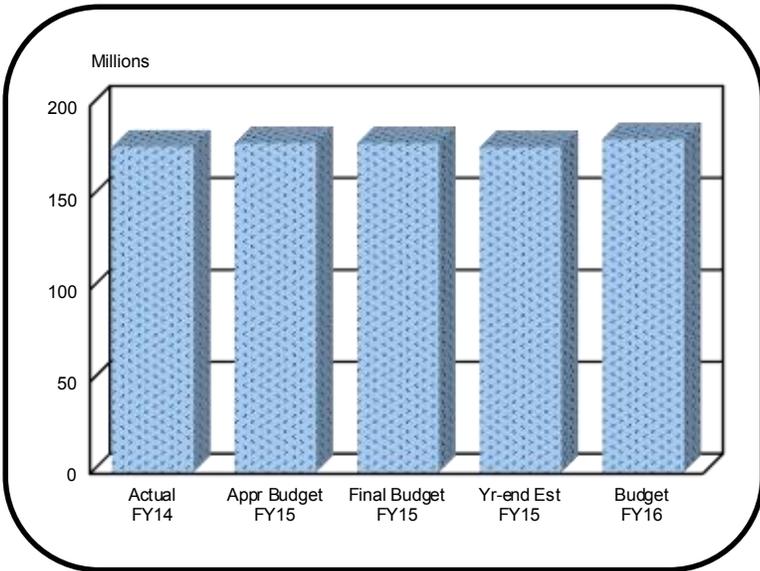
Capital Projects Fund: A Parks bond was issued in 2009 for \$25 million. A Redevelopment bond was issued in 2013 for \$68 million. These funds will be spent over the course of several years. In FY2016 the city appropriated \$6.2 million from the Parks bond fund balance and \$32 million from the Redevelopment bond to go forward with council-approved projects.

Debt Service Fund: Accumulated tax collections will be used toward the principal and interest payments on general obligation bonds, thus decreasing the fund balance by \$535,684.

# REVENUE ANALYSIS

## CHARGES FOR SERVICES

This revenue source includes revenue generated for services such as sanitation, electric, water and sewer utilities, golf, museum and recreation fees, fleet maintenance charges to user departments, and city and employee contributions to self-insurance and pension funds.

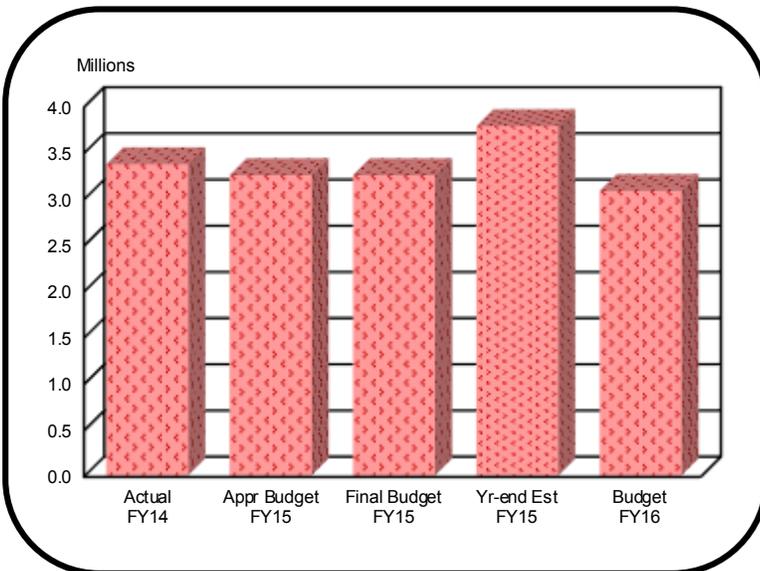


**Assumptions:** The budget for Electric, Water and Sewer revenue is slightly higher than last year's adopted budget. A conservative approach was taken when formulating this year's budget with an eye on FY2015's year-end projection. No rate increase is being considered for this fiscal year, therefore, we estimate revenue will be about 1.6% higher than last year, with the increase coming from new customers. Water and Sewer services are billed on a tiered rate structure to encourage conservation. As the cost to purchase water increases to us, the rates that we charge our customers can increase as well. Water and sewer revenue is, therefore, expected to increase by about \$1.2 million. Golf course revenue is expected to be on par with the last few years. This revenue source remains rather flat barring extreme weather conditions. Charges for fleet services to user departments

are expected to remain flat as well. Funding for the self-insurance fund is projected to increase by approximately 5% in the new calendar year. Funding for pension is budgeted for all authorized positions and remains stable.

## FINES AND FORFEITS

Traffic fines and citation fees collected by the Municipal Court constitute this category of revenue.



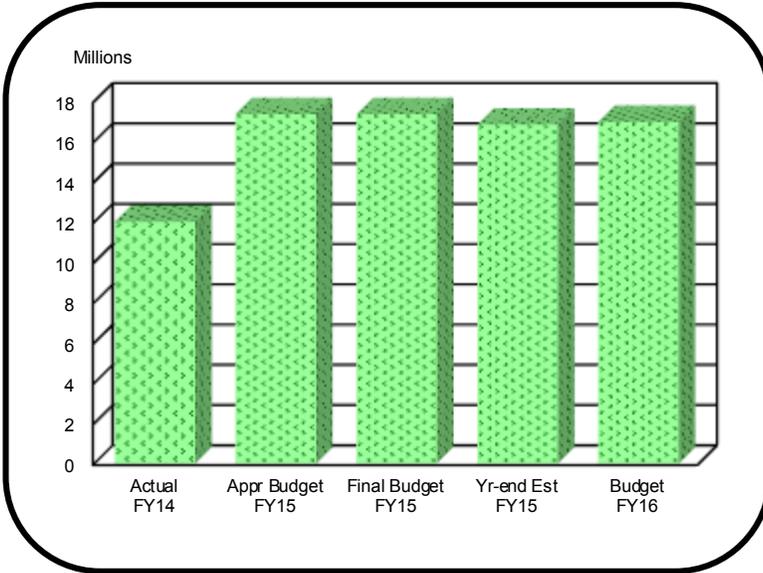
**Assumptions:** The intersection safety program was instituted in FY2005 and has proven effective. In years since that time, red-light violations via photo enforcement and the associated revenue dropped significantly. An increase in violations began in FY2013 and we expect these violations will plateau. In FY2016 a targeted intersection is being re-engineered and re-constructed to address safety issues and the photo enforcement camera will be inoperable during this time; therefore this revenue line will see a significant drop. Last year, the school system instituted a school bus passing enforcement program in which bus-mounted cameras capture video of vehicles passing buses while their red-lights are flashing. This program is administered by the City court system and, therefore, a portion of the fine revenue is distributed to the City. The fine amount estimated for FY2015 is \$456,000, and

a decrease in violations is budgeted for FY2016 as safety enforcement in the crucial area is achieved.

# REVENUE ANALYSIS

## PROPERTY TAXES

This category of revenue includes Real Estate and Personal Property Taxes levied on residential and commercial property to support the General Fund, Cemetery Fund, Debt Service Fund and Tax Allocation District Funds.

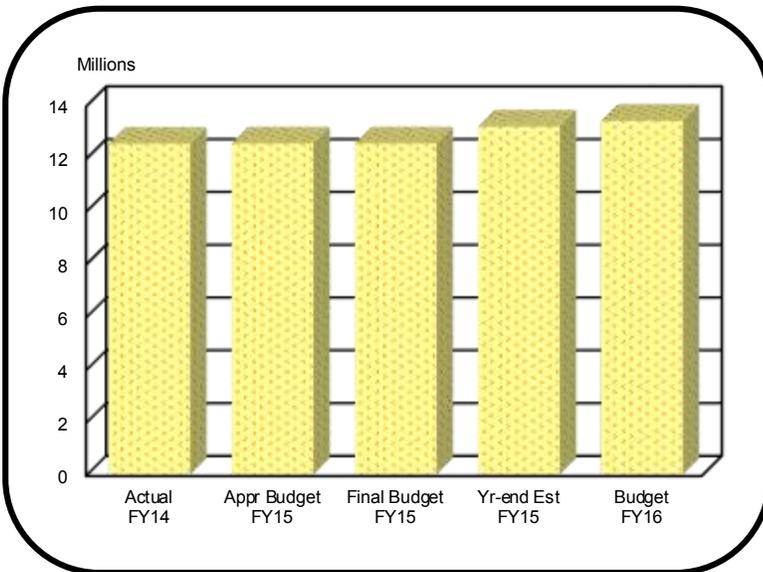


**Assumptions:** The City of Marietta’s millage rate for Maintenance & Operations (M&O) for the General Fund remains unchanged since 2003. However, in the Debt Service Fund, an increase of 2 mills was approved by the voters in 2014 to pass a general obligation bond for redevelopment projects focusing on the Franklin Road area. Marietta’s Real Estate digest for FY2016 increased by 6.6%. The Personal Property digest for motor vehicles decreased significantly due to the continuing shift in the method that these taxes are assessed pursuant to a state law instituted in 2014. All in all, the overall tax digest for Marietta is valued at approximately 3.4% more than the prior year. Marietta’s digest is 46% residential and 54% commercial. The City’s efforts in buying and selling distressed properties with the Redevelopment Bond funds, working with developers, and redeveloping targeted areas

will ultimately increase the value of the digest and provide increased revenue for this category in the years to come.

## OTHER TAXES

This category of revenue includes Franchise Fees such as Cable, Telephone, Natural Gas, Electricity and Fiber Optics, State Insurance Premium Tax, Alcoholic Beverage Excise Tax, and Tourism taxes such as Hotel/Motel Tax and 3% Auto Rental Excise Tax.



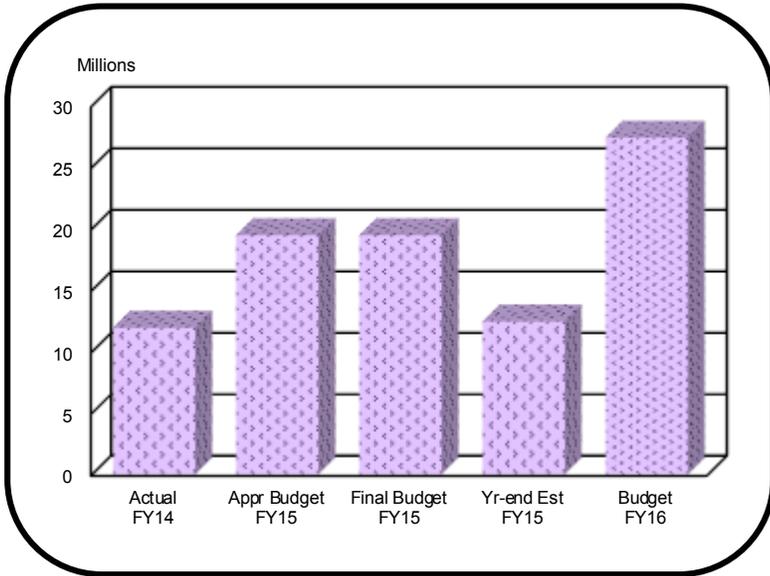
**Assumptions:** Franchise fees are expected to increase over the prior year. Franchise fees for telephone service continue to decline due to the number of land lines dropping off and being replaced with cell phones, while the other franchises such as Cable, Electric and Natural Gas are trending upward. The State Insurance Premium Tax increased last year, and we expect a similar increase in FY2016. Hotel/motel tourism taxes are expected to increase again this budget year, as the trend in recent years indicates. Auto rental excise taxes experienced a higher than normal year last year and are expected to return to FY2014 levels. Alcoholic Beverage Excise Taxes on wholesalers are expected to increase slightly from last year, although this category is usually flat but stable. Real estate transfer and intangible taxes are likely to increase from last year’s figures. Even though this is a minor

revenue source for Marietta, this upward movement is worth mentioning because this is an indicator that the local housing market is recovering.

# REVENUE ANALYSIS

## 1% SALES TAX

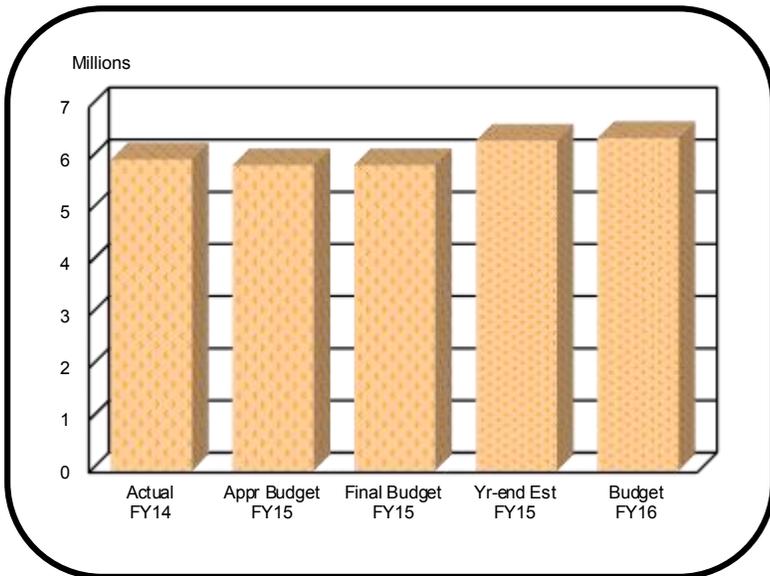
This category tracks two 1% Special Purpose Local Option Sales Tax (SPLOST) collections as approved by the voters. The 2011 SPLOST is in effect for four years from January 2012 through December 2015. The 2016 SPLOST runs for six years from January 2016 through December 2021.



**Assumptions:** The voter-approved SPLOSTs provide funding for transportation projects such as intersection improvements, road widening, sidewalk and streetscape enhancements, multi-use trail construction and general street resurfacing and drainage projects. They also provide funding for capital projects such as building a new fire station, purchasing fire trucks and police cars, constructing a public safety training facility, a public works facility renovation and a traffic control center replacement. 2011 SPLOST projects will continue to bid, designed, engineered and constructed after the tax expires with the built-up funds previously collected.

## LICENSES AND PERMITS

This category of revenue includes business and occupation licenses and construction permit fees.



**Assumptions:** Revenue from business licenses increased last year, and we are expecting this category to increase in FY2016 as well. We are seeing a general upward trend. There isn't one particular sector of business license revenue that stands out; ups and downs are seen across the board. The bulk of business license revenue is collected in March and April of each year.

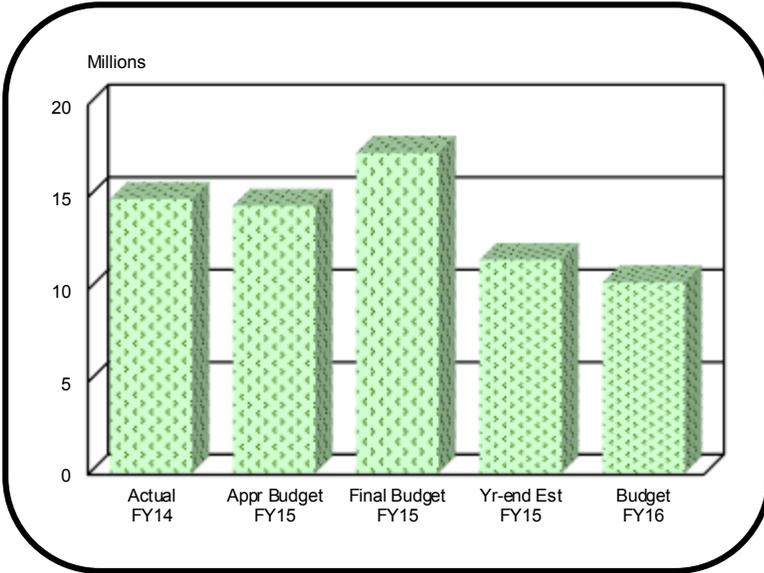
In past years there has been a general decrease in construction permit revenue that was directly related to the slump in the housing industry that was felt throughout the nation. However, a 32% increase in activity and revenue was recognized in FY2015 and we are estimating an increase this year. Many commercial and residential projects are expected to take place in the next twelve months.

The City continues to address its infrastructure and work with developers so that redevelopment projects can be permitted and begin construction immediately. The City continues to work with local businesses looking to expand as well as other companies wishing to relocate to the city. These efforts ultimately provide revenue in this category.

# REVENUE ANALYSIS

## INTERGOVERNMENTAL REVENUE

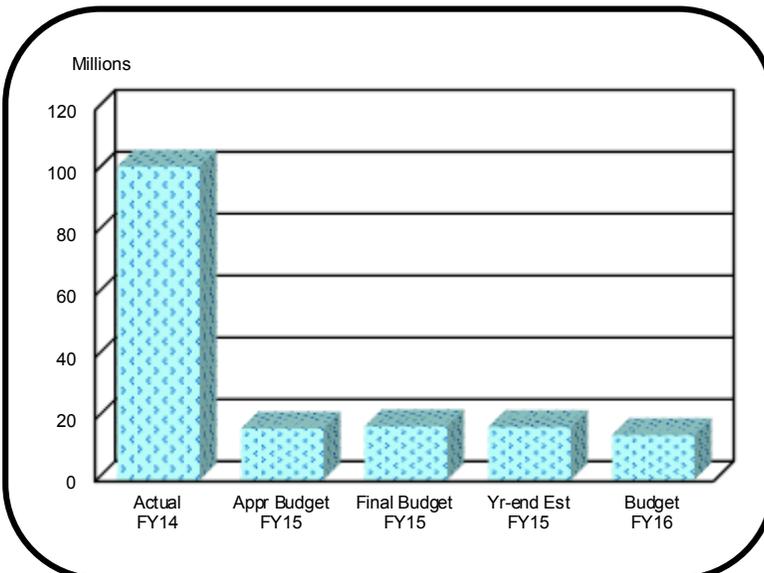
Receipts from local, state and federal governments comprise this category. These include reimbursements for debt service payments, construction projects and grant programs, police asset forfeiture revenue, and a tax equity reimbursement from the county government. HUD program grants from the federal government make up about half of the revenue in this category.



**Assumptions:** The Marietta School Board collects a 1% Special Purpose Local Option Sales Tax (SPLOST) for the debt on the school bond. The City carries the debt and the school board reimburses the City for the principal and interest payments. It should be noted that each time the school SPLOST is scheduled to expire, if the vote to continue the SPLOST were defeated, the City would be required to raise the tax millage rate for General Property Taxes for the Debt Service Fund in order to collect the revenue for the bond payments. The Section 8 federally-funded housing assistance program closed mid-year FY2015 and therefore accounts for the large decrease in revenue in this category. Other minor grants as well as the tax equity reimbursement from the county are expected to remain at levels equal to the prior year.

## OTHER FINANCING SOURCES

This category includes a wide variety of revenue sources throughout all funds such as interest income on cash in the bank, investment earnings, bond proceeds, donations, sponsorships for recreation events, insurance claim revenue, rental income, proceeds from inventory and fixed asset sales, restitution revenue, and miscellaneous receipts. Inter-fund transfers and fund balance appropriations are excluded from this presentation.



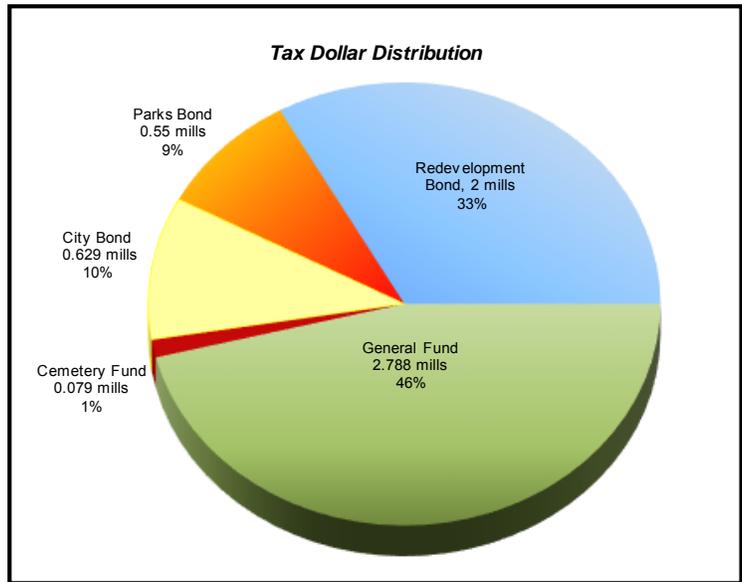
**Assumptions:** Bond proceeds were the driving force in FY2014's numbers, which accounts for \$68 million; otherwise, the largest portion of this category is made up of investment earnings. The Funds with the largest investment earnings are the Pension Fund and the Board of Lights and Water (BLW). While gainful returns were seen last year, past performance does not guarantee future earnings; therefore, investment earnings are always budgeted very conservatively. Overall, this category of revenue is varied and inconsistent in nature. Since many of the remaining revenue items occur randomly, they are not likely to be included in the adopted budget. With that said, all customary miscellaneous sources are budgeted based on the trends of recent years.

# REVENUE SUMMARY

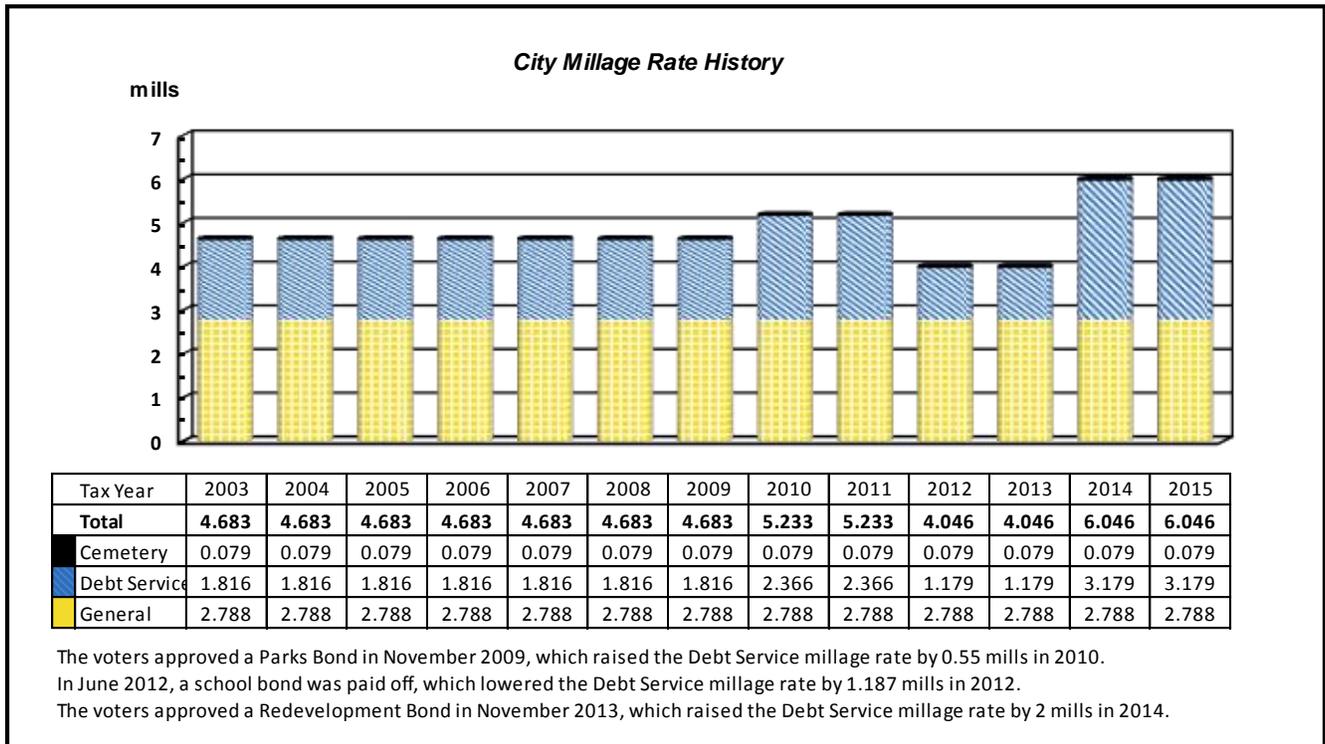
Marietta's Revenue is derived from eight basic categories, Charges for Services, Taxes, Licenses and Permits, Fines and Forfeits, Intergovernmental Revenue, Other Financing Sources, Bond Proceeds, and Investment Income. These categories span the 39 funds of Marietta city government.

Property tax collections provide revenue for the General Fund and Cemetery Fund for maintenance and operations and the Debt Service Fund for the payment of bonds for the public safety complex, parks and redevelopment areas. The City Council adopted the same millage rates for each of the levies as last year with the addition of the new millage for the redevelopment bond that the voters approved in 2013.

The graph to the right shows the tax dollar distribution for the five levies. The General Fund portion is 2.788 mills, which is expected to generate almost \$7.2 million in real estate and personal property taxes. The City Bond portion for the Public Safety complex is set at 0.629 mills. A 2009 voter-approved parks bond has a millage rate of 0.550 mills. The millage rate for the new redevelopment bond is 2 mills. These three debt service levies are estimated to bring in about \$7.8 million. The cemetery portion is 0.079 mills which should produce about \$212,000 for cemetery maintenance. This brings the total millage rate to 6.046 mills. All in all, a typical tax bill for property assessed at \$200,000 would be approximately \$484. This is exclusive of the School Board's levy. Homeowners may apply for a homestead exemption, which would reduce this amount, if eligible, to \$447.



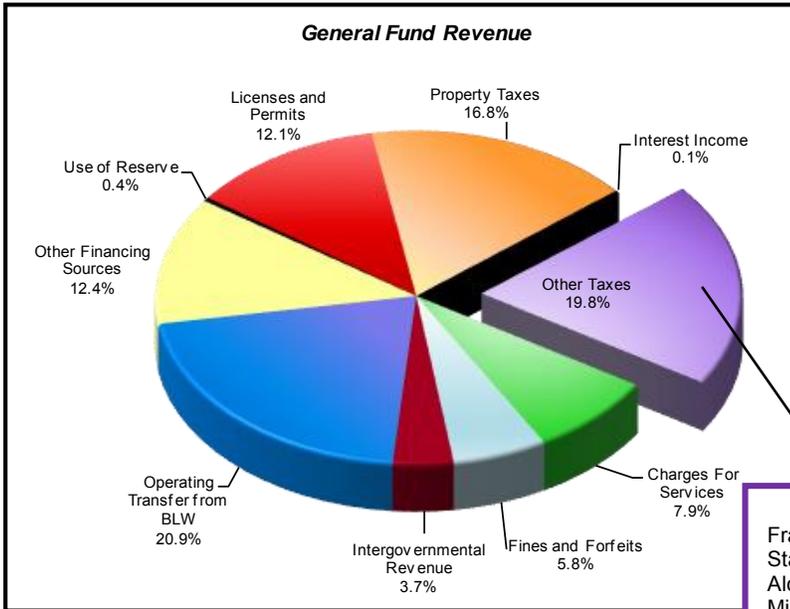
The graph below shows a history of Marietta's millage rate.



# REVENUE SUMMARY

## GENERAL FUND

The General Fund differs from the other funds because it has a variety of revenue sources. The graph below shows the sources of revenue along with the percent each contributes to the total amount budgeted of \$52.6 million. There are no tax increases or user fee increases approved for the FY2016 budget. The general fund revenue budget is expected to increase by 4% from last year's adopted budget.



We are anticipating continued growth in the Business License and Permits category. Last year's revenue came in about 8% higher than budget and we have projected a similar increase for FY2016. This is a positive sign for the local economy as we see businesses thriving. In addition, Marietta's steady economic development efforts are helping to contribute to the upward trend by bringing businesses to our city. Construction permit revenue has increased in the last couple years and we expect this trend to continue as we see developers and home builders making investments in the city.

Other Taxes includes:	
Franchise Fees	\$6,156,000
State Insurance Premium	3,190,000
Alcoholic Beverage Excise Tax	765,000
Miscellaneous	328,500

The General Property Taxes category has a distinctive feature. Marietta has a tax law that froze residential real estate property values in 2001 for tax relief purposes. The law states that if any residential properties are assessed higher after the base year of 2001, the amount of the reassessment increase will be granted in the form of an exemption. This exemption is granted to all homeowners receiving the state homestead exemption until the property is sold. This essentially creates a situation in which no significant amount of tax revenue can be collected due to higher property values. However, home sales are taking place, which resets the assessment at the current higher value. In addition, there are currently many new residential properties being redeveloped and built, which is increasing the tax digest. Also, a commercial reassessment took place this year, which has increased the commercial property digest's value by 5.2%.

On the personal property tax side, a new law in the Georgia states that vehicles purchased on or after March 1, 2013 and titled in Georgia will be exempt from sales and use tax and the annual ad valorem tax. Instead, these vehicles will be subject to a new, one-time title ad valorem tax that is based on the value of the vehicle. This change generated a large revenue increase the first year but is steadily declining.

Charges for Services consists mostly of fees collected for Sanitation Services and secondly for Parks and Recreation programs and services. Miscellaneous fees round out this category. We expect to see a 1% increase in revenue in this area.

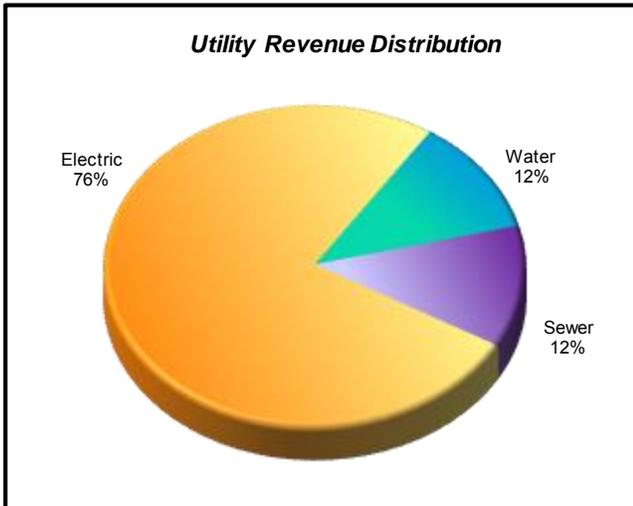
The Other Financing Sources category includes the indirect cost recovery from the BLW Fund and other funds of the city, which totals about \$2.9 million. Tourism taxes from hotel and motel occupancies and auto rentals are collected in special revenue funds and transferred to the general fund for disbursement to other agencies and tourism groups in the downtown area. This source is expected to bring in approximately \$3 million.

The overall revenue picture for the General Fund in FY2016 is positive, with many areas showing signs of recovery and healthy upward trend lines.

# REVENUE SUMMARY

## BOARD OF LIGHTS AND WATER FUND

The operation of the electric, water and sewer utilities is projected to produce 92% of the revenue for the Board of Lights and Water (BLW) Fund. The remaining 8% of its income is derived from investment earnings, miscellaneous sources, and indirect cost recovery of over \$3 million from the General Fund and other funds.



Charges for Services is the largest category of revenue, which is budgeted at about \$153.3 million for FY2016. Electric, water and sewer sales are projected to contribute 76%, 12% and 12%, respectively, to this category of revenue. While the utility revenue distribution remains rather constant from year to year, there is a 1.1% increase in the budget for utility revenue over last year.

In the coming year the BLW's utility sales will be partially determined by the prevailing weather conditions. Summertime heat and rainy or drought conditions are the two of the biggest factors facing Marietta's utility enterprise fund annually. In FY2016 there is no rate increase for electricity built in to the budget; however with additional residences and commercial buildings, the usage and corresponding revenue is expected to increase over last year. A small pass-through increase in

water rates is possible and will be decided mid-year when we know if our cost for purchased water will increase.

As we look to the future, we must also consider that the city's redevelopment projects will have an effect on the BLW's growing customer base and bottom line. The BLW has been continuing with its infrastructure enhancements and service to redeveloping areas, and we have resources and utilities ready for new customers every day.

## OTHER FUNDS

Tourism funds from Hotel/Motel Tax and Auto Rental Excise Tax are received and accounted for in special revenue funds instead of the General Fund. Hotel/Motel collections are transferred to the General Fund monthly and distributed to the required agencies, such as the Welcome Center, Cobb Galleria Convention Center, and the Marietta Conference Center. Auto Rental Excise Tax are also transferred to the General Fund monthly, where it is granted to local non-profits, museums, theatres and historic societies to assist in bringing tourism to the historic downtown Marietta area. Tourism funds are estimated to generate approximately \$3 million in FY2016.

A \$68 million Redevelopment Bond was passed by the voters in 2013 to improve the Franklin-Gateway redevelopment area. Other improvements funded by this bond include streetscape improvements in the Whitlock Avenue corridor. FY2016's budget for redevelopment projects is \$32 million and will be funded with prior year bond proceeds.

The 2011 SPLOST collects 1% sales tax for road projects and capital projects. This SPLOST will expire at the end of 2015 and another SPLOST was approved by the voters to begin in January 2016. Collectively, \$27.4 million is budgeted for transportation, building and capital projects for FY2016.

The Marietta Gone With the Wind Museum, "Scarlett on the Square", is a tourist attraction that is expected to draw more than 6,000 visitors to Marietta's downtown area. This fund accounts for admission revenue, gift shop sales and funds generated by special events, and it is partially supported by grants that flow through the Welcome Center with funds derived from tourism revenue. An increase in revenue is budgeted for FY2016 based on trends.

The Conference Center Fund receives its revenue from rental income received from the hotel's management company as well as hotel/motel taxes collected by the city for the operation of a conference center.

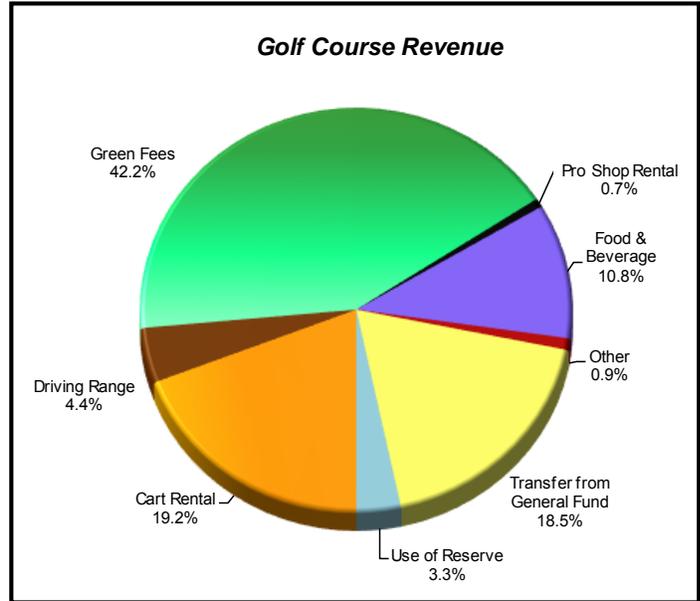
# REVENUE SUMMARY

## **GOLF COURSE FUND**

The Golf Course Fund receives its revenues mainly through user fees from rounds, driving range, as well as food and beverage services. Additional revenue comes from a transfer from the General Fund to use toward debt service payments.

Last year the golf course had more than 36,000 players, which is about a 1.6% increase over the prior year, while overall operating revenue increased 3.7%. We remain conservative in our budget estimates for FY2016, and are projecting similar revenue and numbers of players for the coming year.

Weather is a factor in golf course operations, and we have seen where this can make a considerable difference when comparing the number of rounds sold from year to year. The course is well maintained and attracts golfers and tournaments throughout the year.



## **DEBT SERVICE FUND**

The Debt Service Fund receives its revenue from two basic sources: a property tax levy for three city general obligation bonds and a reimbursement from the School Board for one school bond. The School Board collects a 1% SPLOST as approved by the voters in order to cover the debt service for the school bond.

## **INTERNAL SERVICE FUNDS**

The Internal Service Funds receive their financing from the General Fund, BLW, Cemetery and CDBG Funds. The revenue for these funds is based on the amount needed to cover their projected expenses. The Fleet Maintenance Fund has increased its budget in FY2016 due to higher vehicle maintenance costs, with a total fund budget of \$3.6 million. This is an overall increase of 2.7% over last year's adopted budget.

Marietta is a self-insured entity. Health insurance plan and benefit changes were made over the last couple years in order to slow the growing trend of higher claims costs. Workers comp and property/casualty insurance are also captured in this Fund. While Marietta's increase in premiums and payable claims is less than the national average, a nominal increase of 5.2% is budgeted.

## **TRUST FUNDS**

The revenue in the Pension Fund is derived from charges to all funds for all eligible employees at a rate of 14.5% of salaries. The employees contribute 4% of salaries to the pension fund as well. Investment earnings play a substantial role in the fund's overall health. An analysis by an outside firm is done each year to evaluate the rate of contribution into the fund in order to ensure strength now and in the future. The Other Post-Employment Benefits (OPEB) Trust Fund was established in FY2008. The Board of Lights and Water (BLW) Trust Fund was established in FY2011 in which the BLW made contributions to set aside funds for future years.

In conclusion and as highlighted herein, the overall revenue picture for FY2016 is sound. No new taxes, no tax increases nor fee increases are implemented with the passage of this budget. Despite concerns for the national and local economies in the past, Marietta remains stable and is thriving. Many areas have recovered and healthy upward trend lines are continuing. Marietta is deliberate in maximizing its financial and personnel resources and has a fiscally conservative philosophy that has sustained the city during hard economic times and will encourage growth during better economic times.

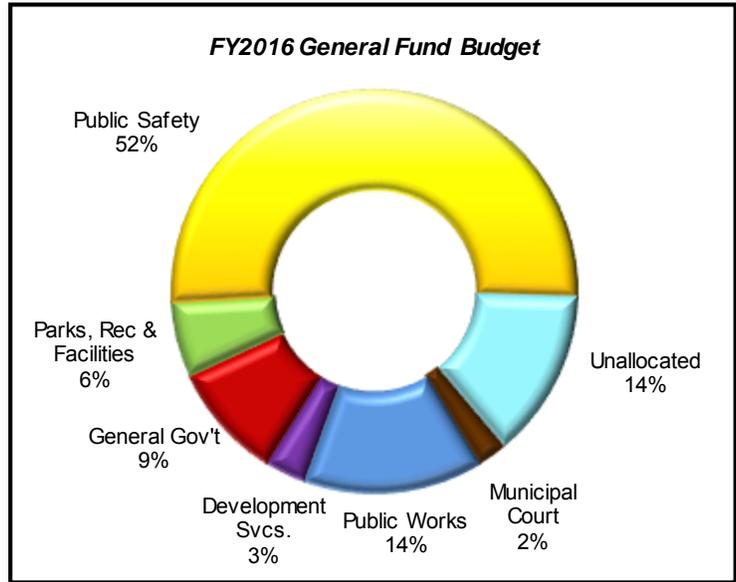
# EXPENDITURE SUMMARY

Marietta's Expenditure Budget is thoughtful, conservative and provides services that meet or exceed last year's levels. The total budget for FY2016 is \$311.8 million for all City funds, excluding planned reserve increases and interfund transfers. As in recent years, the FY2016 budget addresses economic development services across several funds, which is an area of focus for Marietta's future. Other highlights for each fund are detailed as follows:

## GENERAL FUND

The total budget for the General Fund of \$52.65 million is 3.8% higher than last year's adopted budget.

The Personal Services category of expenditures is budgeted at \$36.4 million and accounts for 69% of the General Fund budget. Total salaries and benefits continue to be budgeted below the 100% mark, as we rely on turnover and vacancies in personnel to make up salary savings along with a hiring delay that could remain in effect in some departments throughout the year. In FY2016 the salary savings is budgeted at -\$1.25 million. This allows us to plan our spending more efficiently and put some otherwise unused dollars toward programs and services. A few adjustments to staffing levels and departmental re-organizations were made without adding authorized positions to the pay plan, providing cost savings to the fund.



The Operating budget is about \$15.5 million, which is 29% of the budget. This includes the funding needed for departments to provide services and programs. A concerted effort by the administration to limit spending plays a big part in controlling the budget. The departmental operating budgets were budgeted at the same level as last year with an eye to decrease some areas in order to offset increases elsewhere. The allocation of funds by department remains rather steady from year to year; however, the Parks, Recreation and Facilities Department is increasing its budget this year due to new operations and increased services. A new park and a major recreation center opening this year will add approximately \$310,000 to the operating budget, which also includes one additional full-time and two part-time positions.

While Parks Bond funds purchased park land and recreation buildings, operating and maintaining these acquisitions is part of the General Fund. Likewise, when SPLOST funding installed landscaped medians and gateways, the General Fund takes on the recurring maintenance costs, which is why we must keep a close eye on maximizing the operating budget. Marietta is committed to providing high levels of service while maintaining or reducing costs.

Beginning in FY2010 the General Fund capital budget has consisted of a \$300,000 contingency for large items that break during the year and cannot be fixed. As the financial outlook allowed, this contingency was spent at year end on critical capital purchases. However, for FY2016 we are able to increase the capital contingency to \$750,000. An average year in Marietta's capital budget would include the normal replacement rotation of cars, trucks, mowers and equipment, costing \$1.5 million or more. In order to balance the budget without any increases in taxes or fees, we have continued with the contingency capital budget plan as a necessary strategy at this time. This format has worked well for us in recent years, making the capital purchases at the end of the year rather than in the beginning of the year.

While the city routinely pursues grants and other avenues to purchase public safety vehicles and apparatus, this year we will purchase four pumper trucks for the Fire Department with approved SPLOST funding, which will free up General Fund money for other large items.

# EXPENDITURE SUMMARY

## BOARD OF LIGHTS AND WATER FUND

The expense budget of the Board of Lights and Water (BLW) is \$167.5 million. This is a decrease of 1.3% from last year's approved budget. The percentage of the whole spent in each category remains largely stable from year to year. The largest category of expenditures, Cost of Goods Sold, decreased by 5.4% over last year's adopted budget. The capital budget of \$11.4 million is 3% less than last year. This reduction is the result of careful planning of the timing of expenditures for major multi-year utility projects.

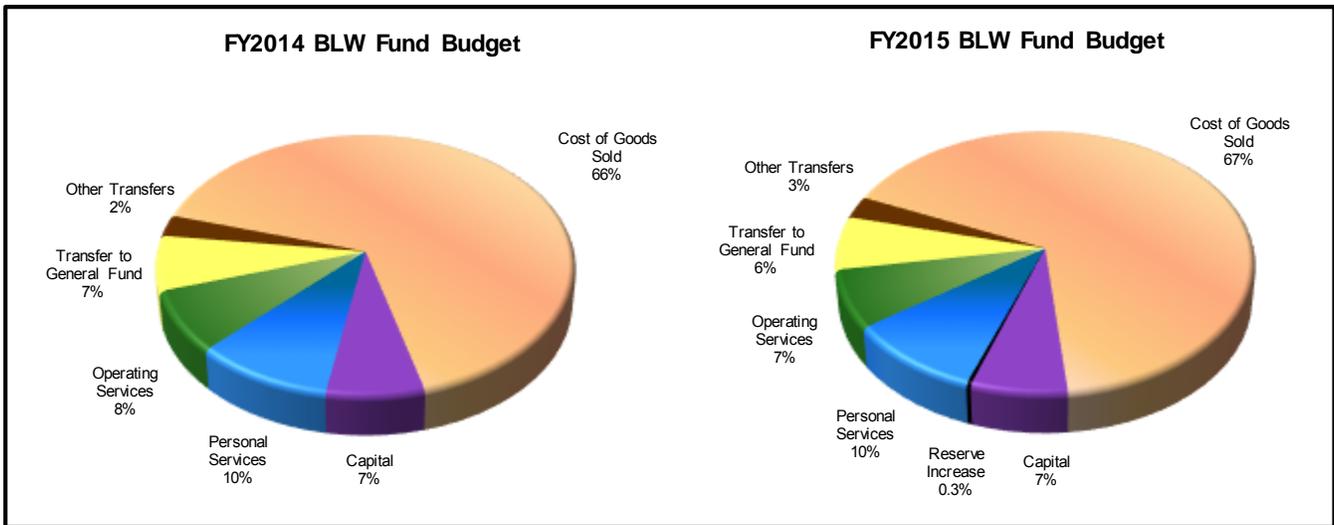
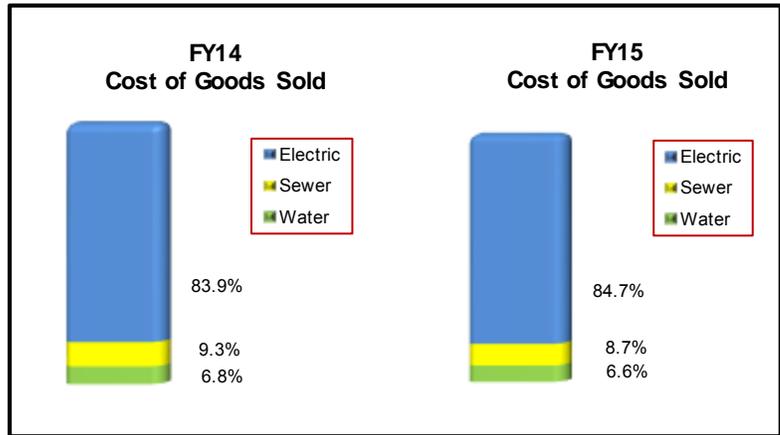
The salary and benefits budget includes the normal day-to-day positions to support the operations of a large utility company. Cost-saving measures are implemented in this area with some minor adjustments to positions and restructuring.

The Cost of Goods Sold in Electrical and Water/Sewer are far and away the largest expense for the utility. Purchased power costs accounts for 56.5% and purchased water and sewer services are 10.2% of the BLW's operating budget.

Electricity for resale is budgeted at \$94.7 million, which equal to last year's adopted budget. Meanwhile water and sewer services for resale are budgeted at \$17.1 million, which accounts for a 5.4% decrease from last year.

The FY2015 capital budget of \$11.4 million includes the routine capital projects, such as sewer rehabilitation, water main replacements, underground cable replacements, substation maintenance, system protection and improvements, and electrical service to new customers, which remain the backbone of the capital budget. These projects are necessary in order for the BLW to remain a leader in the utility business.

The graphs below compare the expenditure distribution from FY2014 to FY2015.

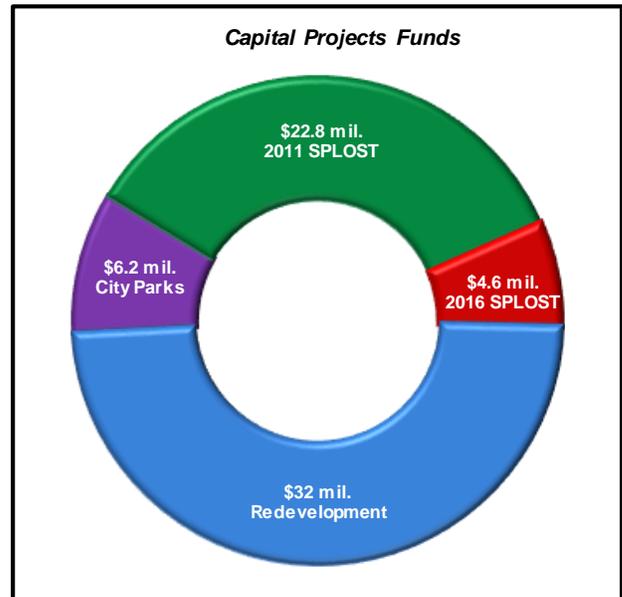


# EXPENDITURE SUMMARY

## OTHER FUNDS

The Golf Course Fund is budgeted slightly higher than last year at \$2.17 million. The city contracts with a management company to run the golf course with oversight coming mainly from the Parks, Recreation and Facilities Department. The expenses in this fund are typical of a golf course: golf course maintenance and operation, golf cart rental, club house maintenance, food and beverage, and management fees. Capital equipment is budgeted at \$86,200 for FY2016. The largest expense to this fund is the debt service payment of \$765,291 on the revenue bond, which will be retired this fiscal year.

In the Capital Projects funds, we are using approximately \$22.8 million for roads, transportation and capital projects funded by a 1% Special Purpose Local Option Sales Tax (SPLOST) from 2011. The collection of this particular sales tax will expire in December 2015, however, projects will continue for a few years until all the funds are expended. A follow-up SPLOST will begin in January 2016. The major portion of the \$4.6 million that we will receive in FY2016 will be used for four pumper trucks for the Fire Department. While the 2016 SPLOST is largely for road and transportation projects, a substantial amount of funding for public safety replacement vehicles is included as are funds for building construction and other capital outlays. In the City Parks Bond Fund, \$6.2 million in expenditures are planned for FY2016 for various park construction and renovation projects. Many parks and recreation centers have been re-designed and renovated or major enhancements are in progress. Redevelopment projects are budgeted at \$32 million with prior year bond proceeds which was passed in 2013. Properties are being purchased, assembled and prepared for resale to developers in the Franklin-Gateway area off I-75. As properties are sold, the money will return to this Fund for future use to continue the redevelopment efforts.



The Debt Service Fund provides for the principal and interest payments on the city's four existing general obligation bonds, which can be found in the Aggregate Debt Service schedule on the following pages.

## INTERNAL SERVICE FUNDS

The City is a self-insured entity, and as it is the nature of self-insured funds, we have seen some increases and decreases throughout recent years. In FY2016 the budget for claims, policy premiums, and administration fees is about 5.1% higher than last year. The City continues to be proactive in making changes to the benefit structure and coverage plan in order to keep our increases to a minimum and below the national average.

The Fleet Maintenance shop provides fuel and services to all departments of the City. Controllable expenses are cut back in order to partially offset the increases in uncontrollable expenses. As the city's fleet continues to age due to limited available funds to replace vehicles, repair charges become an increasingly greater expense.

## TRUST FUNDS

The FY2016 budget provides for continued retirement benefits to a pool of retirees. Pension benefit payments are budgeted at 3.5% higher than last year.

In conclusion, the budget for FY2016 is sound and conservative, and it should be noted that the City administration, in concert with the elected officials and department directors, have made a diligent effort to generating innovative ideas and finding cost cutting measures in order to provide the highest level of services to our citizens and customers.

# AGGREGATE DEBT SERVICE

The City of Marietta currently has bonds outstanding, including general obligation bonds and revenue bonds. Below is a description of the bonds that are included in the table on the following pages. This is an all-inclusive list. The city's utility enterprise fund, Board of Lights and Water (BLW), has no debt.

## ***DEBT SERVICE FUNDS:***

### Public Safety General Obligation Bond:

This bond was originally issued in 1995 for the construction and equipping a Police precinct and Municipal Court building, major renovations to Fire Station #1, along with a fire museum and conference rooms, and construction of two new fire stations. This bond was refunded in 2009.

### School General Obligation Bond:

This bond was originally issued in 1998 then refunded in 2009, for the acquiring, constructing and equipping school buildings including the construction of a new high school. The principal and interest for this bond is paid from proceeds of a 1% sales tax as approved by the voters.

### City Parks General Obligation Bond:

This \$25 million bond was approved by the voters in 2009 for the acquisition of land, construction of new parks and facilities, and for the renovation of existing parks & facilities. This bond was partially refunded in 2015.

### Redevelopment General Obligation Bond:

This \$68 million bond was approved by the voters in 2013 for the acquisition and demolition of properties approved for redevelopment, right-of-way acquisitions and road infrastructure modifications to improve connectivity within the Franklin-Gateway redevelopment area. In addition, streetscape improvements in the Whitlock Avenue corridor will be constructed.

## ***SPECIAL REVENUE FUNDS:***

### Tax Allocation District (TAD) Bond:

The Tax Allocation District bonds were issued in 2005 for the purpose of funding infrastructure improvements and redevelopment in the Center City South Renaissance tax allocation district. As property within the TAD is redeveloped and improved, the City receives new property tax revenues as a result of the increased property values. The new revenue is used to pay the debt service on the TAD bond.

### Citywide Projects Revenue Bond:

The Citywide Projects Fund was established in 2009 when the City issued revenue bonds to support the construction of major projects or the purchase of major equipment or vehicles. The debt service for the revenue bonds is paid through the Lease Income Fund.

## ***ENTERPRISE FUNDS:***

### Golf Course Revenue Bond:

The golf course revenue bonds were originally issued in 1990 with two issues: Series A for golf course redevelopment and Series B for golf course acquisition, both totaling \$9,352,452. The bonds were refunded in 1995 then again in 2008.

# AGGREGATE DEBT SERVICE

	School General Obligation Bonds 2009A Refunding Issue		Public Safety General Obligation Bonds 2009B Refunding Issue		Parks General Obligation Bonds 2009D Issue		Parks General Obligation Bonds 2015 Refunding Issue	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	Feb 1	Aug 1 & Feb 1	Jan. 1	July 1 & Jan 1	Jan. 1	July 1 & Jan 1	Jan. 1	July 1 & Jan 1
Outstanding	<u>\$ 10,725,000</u>		<u>\$ 950,000</u>		<u>\$ 5,510,000</u>		<u>\$ 15,970,000</u>	
Due Dates								
Maturities for F/Y/E June 30:								
2016	3,160,000	536,250	950,000	38,000	1,040,000	226,025	300,000	418,308
2017	3,335,000	378,250	-	-	1,065,000	192,225	185,000	537,650
2018	3,520,000	211,500	-	-	1,100,000	149,625	185,000	533,950
2019	710,000	35,500	-	-	1,135,000	115,250	190,000	530,250
2020	-	-	-	-	1,170,000	58,500	195,000	526,450
2021	-	-	-	-	-	-	1,415,000	522,550
2022	-	-	-	-	-	-	1,440,000	480,100
2023	-	-	-	-	-	-	1,485,000	422,500
2024	-	-	-	-	-	-	1,550,000	348,250
2025	-	-	-	-	-	-	1,615,000	270,750
2026	-	-	-	-	-	-	1,645,000	222,300
2027	-	-	-	-	-	-	1,685,000	172,950
2028	-	-	-	-	-	-	1,725,000	122,400
2029	-	-	-	-	-	-	1,775,000	70,650
2030	-	-	-	-	-	-	580,000	17,400
2031	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-
	<u>\$ 10,725,000</u>	<u>\$ 1,161,500</u>	<u>\$ 950,000</u>	<u>\$ 38,000</u>	<u>\$ 5,510,000</u>	<u>\$ 741,625</u>	<u>\$ 15,970,000</u>	<u>\$ 5,196,458</u>

**Notes:**

1. The School General Obligation Bonds (this page) are currently being paid from the SPLOST Tax for schools. If the SPLOST is not renewed by the voters and it runs out, then the debt will be paid from a millage tax.
2. The Tax Allocation District Government Bonds (next page) are assessed only on the specified redevelopment area. The Bond is paid by the increase in tax collections from the county, city and school board over the base year (2004).
3. The DMDA Citywide Projects Revenue Bonds (third page) are paid from Hotel Motel Tax and income from the Conference Center Lease.

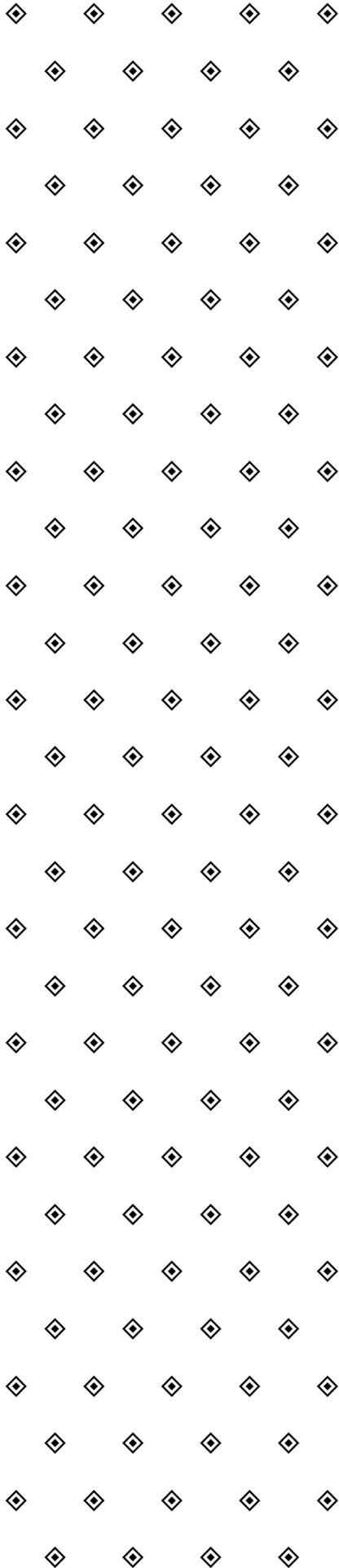
# AGGREGATE DEBT SERVICE

	Redevelopment General Obligation Bonds 2013A Issue		Redevelopment General Obligation Bonds 2013B Issue		Tax Allocation District Governmental Bonds 2005 Issue		Golf Course Revenue Bond 2008 Refunding Issue	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	Jan. 1	July 1 & Jan 1	Jan. 1	July 1 & Jan 1	Dec 15	Dec 15	July 1	July 1
Outstanding	<u>\$ 7,000,000</u>		<u>\$ 58,385,000</u>		<u>\$ 4,434,402</u>		<u>\$ 755,000</u>	
Maturities for F/Y/E June 30:								
2016	-	210,000	2,650,000	2,529,315	665,353	185,801	755,000	10,291
2017	-	210,000	2,685,000	2,449,815	693,232	157,923	-	-
2018	-	210,000	2,730,000	2,342,415	722,278	128,877	-	-
2019	-	210,000	2,780,000	2,233,215	752,541	98,613	-	-
2020	-	210,000	2,835,000	2,122,015	784,073	67,082	-	-
2021	940,000	210,000	1,965,000	1,994,440	816,925	34,229	-	-
2022	2,985,000	181,800	-	1,906,015	-	-	-	-
2023	3,075,000	92,250	-	1,906,015	-	-	-	-
2024	-	-	3,175,000	1,906,015	-	-	-	-
2025	-	-	3,285,000	1,779,015	-	-	-	-
2026	-	-	3,405,000	1,647,615	-	-	-	-
2027	-	-	3,535,000	1,508,010	-	-	-	-
2028	-	-	3,675,000	1,359,540	-	-	-	-
2029	-	-	3,825,000	1,201,515	-	-	-	-
2030	-	-	3,990,000	1,033,215	-	-	-	-
2031	-	-	4,165,000	853,665	-	-	-	-
2032	-	-	4,355,000	662,075	-	-	-	-
2033	-	-	4,555,000	457,390	-	-	-	-
2034	-	-	4,775,000	238,750	-	-	-	-
	<u>\$ 7,000,000</u>	<u>\$ 1,534,050</u>	<u>\$ 58,385,000</u>	<u>\$ 30,130,050</u>	<u>\$ 4,434,402</u>	<u>\$ 672,526</u>	<u>\$ 755,000</u>	<u>\$ 10,291</u>

# AGGREGATE DEBT SERVICE

	DMDA Citywide Projects Revenue Bonds 2009 Issue		Total City Debt (All Pages)			City Millage Rate for General Obligation Bonds			
	Principal	Interest	Principal	Interest	Total Payment	Public Safety	Parks	Redevelopment	Total
	<u>July 1</u>	<u>July 1 &amp; Jan 1</u>				<u>Millage</u>	<u>Millage</u>	<u>Millage</u>	<u>Millage</u>
Outstanding	<u>\$ 24,755,000</u>		<u>\$ 128,484,402</u>						
Maturities for F/Y/E June 30:									
2016	1,675,000	1,084,322	11,195,353	5,238,312	16,433,666	0.629	0.550	2.000	3.179
2017	1,760,000	1,006,200	9,723,232	4,932,063	14,655,295	-	0.550	2.000	2.550
2018	1,830,000	934,400	10,087,278	4,510,767	14,598,045	-	0.550	2.000	2.550
2019	1,905,000	869,225	7,472,541	4,092,053	11,564,595	-	0.550	2.000	2.550
2020	1,960,000	801,450	6,944,073	3,785,497	10,729,570	-	0.550	2.000	2.550
2021	2,040,000	711,250	7,176,925	3,472,469	10,649,394	-	0.550	2.000	2.550
2022	2,140,000	606,750	6,565,000	3,174,665	9,739,665	-	0.550	2.000	2.550
2023	2,250,000	497,000	6,810,000	2,917,765	9,727,765	-	0.550	2.000	2.550
2024	2,360,000	381,750	7,085,000	2,636,015	9,721,015	-	0.550	2.000	2.550
2025	2,480,000	260,750	7,380,000	2,310,515	9,690,515	-	0.550	2.000	2.550
2026	2,455,000	137,375	7,505,000	2,007,290	9,512,290	-	0.550	2.000	2.550
2027	1,900,000	38,000	7,120,000	1,718,960	8,838,960	-	0.550	2.000	2.550
2028	-	-	5,400,000	1,481,940	6,881,940	-	0.550	2.000	2.550
2029	-	-	5,600,000	1,272,165	6,872,165	-	0.550	2.000	2.550
2030	-	-	4,570,000	1,050,615	5,620,615	-	0.550	2.000	2.550
2031	-	-	4,165,000	853,665	5,018,665	-	-	2.000	2.000
2032	-	-	4,355,000	662,075	5,017,075	-	-	2.000	2.000
2033	-	-	4,555,000	457,390	5,012,390	-	-	2.000	2.000
2034	-	-	4,775,000	238,750	5,013,750	-	-	2.000	2.000
	<u>\$ 24,755,000</u>	<u>\$ 7,328,472</u>	<u>\$ 128,484,402</u>	<u>\$ 46,812,972</u>	<u>\$ 175,297,374</u>				

# GOVERNMENTAL FUNDS





# GENERAL FUND

The General Fund is the principal fund of the City and is used to account for all activities of the City not included in other specified funds. The General Fund accounts for the normal recurring activities of the City. This section details the following:

- General Administration Departments
- Municipal Court
- Finance Department
- Human Resources and Risk Management Department
- Development Services Department
- Public Works Department
- Parks, Recreation and Facilities Department
- Police Department
- Fire Department
- Non-departmental Department

# GENERAL FUND

## SUMMARIZED OPERATING BUDGET FY2016

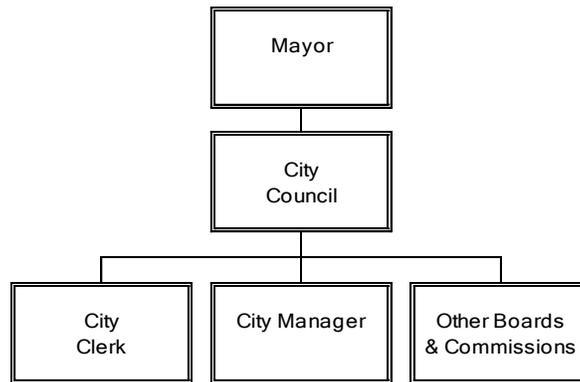
General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
<b>General Administration</b>				
Mayor	88,523	5,560	0	94,083
Council	163,268	67,811	0	231,079
City Manager's Office	673,758	82,700	0	756,458
City Clerk	181,971	23,185	0	205,156
City Attorney	0	525,000	0	525,000
Civil Service Board	6,000	413	0	6,413
<b>Total General Administration</b>	<b>1,113,520</b>	<b>704,669</b>	<b>0</b>	<b>1,818,189</b>
<b>Municipal Court</b>	<b>1,100,027</b>	<b>143,028</b>	<b>0</b>	<b>1,243,055</b>
<b>Finance</b>				
Administration	473,159	76,681	0	549,840
Accounting	505,802	15,513	0	521,315
Budget	180,848	4,785	0	185,633
Tax	236,829	73,616	0	310,445
Business License	317,164	8,069	0	325,233
Purchasing	250,634	9,980	0	260,614
<b>Total Finance</b>	<b>1,964,436</b>	<b>188,644</b>	<b>0</b>	<b>2,153,080</b>
<b>Human Resources and Risk Mgmt</b>	<b>784,580</b>	<b>91,860</b>	<b>0</b>	<b>876,440</b>
<b>Development Services</b>				
Planning and Zoning	1,057,351	263,829	0	1,321,180
Economic Development	326,482	77,593	0	404,075
Planning Commission	12,600	0	0	12,600
Board of Zoning Appeals	8,400	0	0	8,400
Historic Preservation Commission	0	20,000	0	20,000
<b>Total Development Services</b>	<b>1,404,833</b>	<b>361,422</b>	<b>0</b>	<b>1,766,255</b>
<b>Public Works</b>				
Admin, Engineering and Drafting	648,395	102,900	0	751,295
Board of Building Code Appeals	1,500	0	0	1,500
Building Inspections and Permits	572,991	29,578	0	602,569
Environmental Services	1,936,567	1,209,809	0	3,146,376
Streets and Traffic Administration	235,997	6,000	0	241,997
Streets	1,453,417	583,876	0	2,037,293
Traffic Services	594,432	140,535	0	734,967
<b>Total Public Works</b>	<b>5,443,299</b>	<b>2,072,698</b>	<b>0</b>	<b>7,515,997</b>

# GENERAL FUND

## SUMMARIZED OPERATING BUDGET FY2016

General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
<b>Parks, Recreation and Facilities</b>				
Administration	919,548	47,863	0	967,411
Programs and Events	0	58,451	0	58,451
Recreation Centers and Athletics	0	159,974	0	159,974
Buildings Maintenance	459,193	534,059	0	993,252
Grounds Maintenance	538,064	347,354	0	885,418
Keep Marietta Beautiful	87,742	5,650	0	93,392
<b>Total Parks, Rec. and Facilities</b>	<b>2,004,547</b>	<b>1,153,351</b>	<b>0</b>	<b>3,157,898</b>
<b>Police</b>				
Support Services	12,623,666	1,435,881	0	14,059,547
Uniform Patrol Services	0	945,005	0	945,005
Investigative Services	0	9,925	0	9,925
<b>Total Police</b>	<b>12,623,666</b>	<b>2,390,811</b>	<b>0</b>	<b>15,014,477</b>
<b>Fire</b>				
Administration	366,422	12,884	0	379,306
Rescue	0	90,312	0	90,312
Suppression & Emergency Services	9,297,605	709,247	0	10,006,852
Prevention	739,128	24,572	0	763,700
Training	560,642	220,447	0	781,089
Apparatus Service and Maintenance	0	12,544	0	12,544
<b>Total Fire</b>	<b>10,963,797</b>	<b>1,070,006</b>	<b>0</b>	<b>12,033,803</b>
<b>Non-departmental</b>	<b>(990,000)</b>	<b>7,311,590</b>	<b>750,000</b>	<b>7,071,590</b>
<b>Total Operating Budget</b>	<b>\$36,412,705</b>	<b>\$15,488,079</b>	<b>\$750,000</b>	<b>\$52,650,784</b>

# CITY GENERAL ADMINISTRATION



The Mayor is the chief executive officer of the City and has general supervision over all its affairs. Elected at-large for a four-year term that runs concurrently with the terms of Council members, the Mayor presides over City Council meetings though only votes to break ties.

The City Council is comprised of seven members who are elected from each of the seven districts in the City and serve for a four-year term, which run concurrently. The City Council enacts ordinances and resolutions, adopts an annual budget, establishes the tax levy and otherwise takes such actions as are "necessary for the security, welfare, convenience and interest of the City."

The position of City Manager is appointed by the City Council. The Manager regularly meets with the City Council to inform, recommend and receive direction on affairs of the City. The office of City Manager is responsible for ensuring that operations for the City and its Board of Lights and Water are conducted in an efficient and effective manner and for ensuring continual improvement and responsiveness of the City government.

The City Clerk is the historian for the City and the keeper of City records. The City Clerk is held responsible for the proper recording and filing of all ordinances, resolutions, petitions, deeds, contracts, agreements and other legal documents. As Clerk of the Council, Board of Lights and Water and the Civil Service Board, the Clerk is responsible for recording the proceedings of regular, special and committee meetings; attesting to all documents executed by the Mayor and City Manager; and certifying official records. In addition, the City Clerk serves as the Election Superintendent for the City and registers citizens to vote.

The City Council relies on other boards and commissions to review various requests and make recommendations to them for formal action. The Board of Appeals - Construction, Building, Electric and Plumbing consists of seven members who meet on call to consider requests for variances. The Planning Commission is a seven-person body that meets monthly to consider various planning and zoning matters. The Board of Zoning Appeals is a seven-member body that hears appeal requests from the City for zoning ordinances. The Civil Service Board consists of a five-member board that meets on call to address matters relating to the Civil Service System including Fire and Police matters. The Marietta Historic Preservation Commission works to protect and enhance the historical and aesthetic attraction of Marietta.

# GENERAL ADMINISTRATION

## MISSION STATEMENT

To manage the City in accordance with state law, local ordinance and policies adopted by the City Council. To champion a citizen-oriented, open government and provide professional counsel and support to policy makers and those who provide and receive services. To accurately record, maintain and retrieve records and minutes of all official acts, ordinances, resolutions and proceedings of the City and maintain all legislative records.

## GOALS AND ACTIONS

### **Goal 1: Encourage a diverse and vibrant local economy**

- ✓ Promote a more effective historic preservation ordinance
- ✓ Encourage quality architecture and construction in development and redevelopment projects
- ✓ Educate residents on mixed-use and higher density housing
- ✓ Support mixed-use redevelopment while strengthening viable neighborhoods and commercial areas
- ✓ Coordinate efforts with property owners and developers to ensure new development that is harmonious in appearance with existing structures and landscapes

### **Goal 2: Foster mixed-use concept and diverse urban design to be known as “the Marietta Look”**

- ✓ Establish collaborative relationships with local centers of higher learning
- ✓ Promote centers that support retail, office space, residences and environmentally friendly industry
- ✓ Enforce code compliance relating to the appearance of the City including that which pertains to landscaped boulevards and gateways, aesthetically appealing roads and passageways, greenspace requirements and disposal of inappropriate signage

### **Goal 3: Increase owner occupancy**

- ✓ Build affordable first-time homebuyer units
- ✓ Allocate a portion of newly built or renovated housing units for low to moderate income families
- ✓ Rehab or replace 10% of existing rental housing
- ✓ Encourage diverse housing in the downtown area and single-family detached housing throughout the City

### **Goal 4: Continue to meet the demands of growth, provide a safe community for residents and enhance the quality of life that attracts businesses and residents to the City**

- ✓ Seek and encourage public and private support for local cultural and arts organizations
- ✓ Promote the downtown area as a dining and entertainment destination
- ✓ Increase downtown parking and integrate design with commercial development
- ✓ Address traffic issues from west Marietta to central Marietta
- ✓ Encourage revitalization of current parks through implementation of parks improvement projects
- ✓ Partner with Marietta Housing Authority and other agencies to redevelop and revitalize the Franklin Road, Allgood Road, Roswell Street and Powder Springs Road corridors



# GENERAL ADMINISTRATION

## PERFORMANCE MEASUREMENTS

Measurement	FY14 Actual	FY15 Estimate	FY16 Budget
<b>Meetings Held:</b>			
Council - Regular	12	12	12
Council - Special	8	5	10
Council Committees	88	80	84
Special Called City Council Agenda Work Sessions	12	12	12
Board of Lights & Water - Regular	12	12	12
Board of Lights & Water - Special	1	1	2
Board of Lights & Water Committees	2	4	5
Civil Service Board	2	1	2
Public Hearings	2	0	2
<b>Filings:</b>			
Contracts	121	85	100
Deeds	74	56	50
Ordinances	66	91	100
Resolutions	25	20	25
Clerk of Superior Court	67	29	50
Open Records Requests	231	245	250

## GOALS ACCOMPLISHED

- ◇ IT department received an award from the Center for Digital Government for its initiatives in the areas of citizen engagement, policy, operations, technology and data
- ◇ Administered the Federal Summer Food Service Program (SFSP) for the 17th consecutive year, providing meals to at least 1,000 children on a daily basis for eight weeks during the summer break from school
- ◇ The City's 150th Committee for the Commemoration of the Civil War won the first place award for its year-long commemoration of the 150th anniversary of the Civil War battles of Marietta
- ◇ Marietta's outstanding General Obligation Bonds have maintained a Moody's rating of Aa2, a Fitch Investors Service rating of AA+, and a Standard and Poor's rating of AA+
- ◇ Fleet department received honorable mention recognition for being one of the top 100 fleets in North America
- ◇ Refinanced the 2009 Parks and Recreation Bond, saving taxpayers \$1.275 million
- ◇ Marietta Police department was recognized nationally for its police-community relations programs
- ◇ Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the Fiscal Year 2015 Budget Book (20th consecutive year)
- ◇ Received the Certificate of Achievement from GFOA for the Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2014 (26th consecutive year)
- ◇ Hosted Marietta's Citizens' Government Academy, a 5-week course designed to acquaint residents and business owners with the structure of city government
- ◇ Andretti Indoor Karting and Games will open its second metro area location in the heart of Marietta; the facility will feature electric karts, boutique bowling and laser tag, an arcade area and a full bar/restaurant
- ◇ Marietta Police department has developed the "Meet.Screen.Exchange" program which provides a safe place for online buyers and sellers of goods to meet and conduct their financial transactions
- ◇ Water department was awarded the 2015 Volunteer Service award for the sixth consecutive year for its volunteer community service efforts

# GENERAL ADMINISTRATION

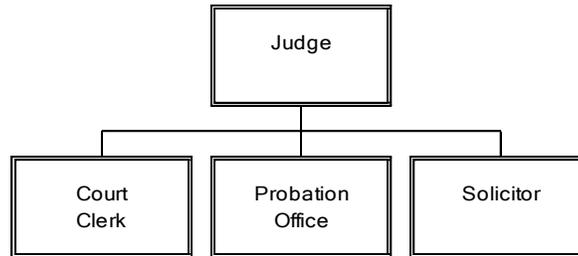
## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	997,884	1,028,128	1,046,553	1,078,186	1,113,520
Operating Services	597,635	663,257	739,901	589,514	704,669
<b>Total Budget</b>	<b>1,595,519</b>	<b>1,691,385</b>	<b>1,786,454</b>	<b>1,667,700</b>	<b>1,818,189</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Mayor	1	1	1	1	1
Admin. Assistant to the Mayor	1	1	1	1	1
Council Member	7	7	7	7	7
City Manager	1	1	1	1	1
Assistant to City Manager-Proj. Devpt.	1	1	1	1	0
Public Information Officer	1	1	1	1	0
Communications Manager	0	0	0	0	1
Public Information Tech (1 Part-Time)	0.5	0.5	0.5	0.5	0.5
Executive Aide to the City Manager	1	1	1	1	1
Administrative Specialist	1	1	1	1	1
Director - Marietta Museum of History	1	1	1	1	1
Director - GWTW Museum	1	1	1	0	0
Director/Spec Projs Coord.- GWTW	0	0	0	1	1
City Clerk	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Records Clerk	1	1	1	1	1
Civil Service Member	5	5	5	5	5
<b>Total Budgeted Positions</b>	<b>24.5</b>	<b>24.5</b>	<b>24.5</b>	<b>24.5</b>	<b>23.5</b>

# MUNICIPAL COURT



The City of Marietta Municipal Court is one of more than 400 local courts of the Georgia court system. Jurisdiction is limited to the offenses of shoplifting, possession of one ounce or less of marijuana and misdemeanor traffic offenses occurring within city limits. This court also handles violations of local ordinances including zoning and parking as well as photo red-light violations. It has the right and power to conduct non-jury trials, receive guilty pleas and impose sentence in the manner required by law. The Municipal Court system is comprised of three sections:

The Court Clerk's Office is the official depository and custodian of official court records. It maintains all original citations of defendants and acts as a case manager by arranging court appearances, preparing the case file, obtaining reports and test results, preparing production orders for the judge's signature and assessing fines for each offense. The disposition of all offenses is electronically reported within 24 hours to the state for inclusion in the offender's driver history and/or criminal history file. Concurrent with the reporting of final disposition to the state is the accounting of funds received from fines and other charges and transferred to the City's account.

The second section is the Solicitor's Office which prosecutes the cases filed in Municipal Court on behalf of the city and state. The Pre-Trial Diversion Program is administered by this office and is designed as an alternative to the processing of offenders within the criminal system. First offenders charged with crimes of a non-violent, non-aggressive nature that have been accepted to participate in the program are subjected to individualized controlled supervisory programs by the court's probation unit in lieu of traditional court processing. Should the defendant request a trial by jury, the case is bound over to the State Court of Cobb County for jury trial and disposition.

The Probation Office supervises those defendants who have been sentenced by the judge to serve a term of probation which is usually a 12-month term. This office assures the completion of any ordered community service, alcohol or drug addiction counseling and payment of fines and fees. Probationers are required to report to a Probation Officer on a monthly basis and, if necessary, the defendant will be placed into further counseling or additional treatment programs. The Probation Office is actively involved with community programs including the Cobb County State Court Drug Awareness Conference and the Cobb and City School Systems Drug and Alcohol Programs.

# MUNICIPAL COURT

## MISSION STATEMENT

To create and maintain quality of services that promotes public confidence and accessibility and generates support from individuals and organizations both inside and outside the judiciary. To provide a neutral, courteous forum, due process, fair treatment and individual justice. To provide timely resolution of matters brought before the court, commensurate with the attainment of justice, in an efficient and cost effective manner.

## GOALS AND ACTIONS

### **Goal 1: Continue to provide opportunities for citizens to become more informed of the Court's operations and to conduct transactions electronically**

- ✓ Implement on-line payment of parking tickets
- ✓ Develop video and print material to explain the court process and what to expect when attending court; link to Court's webpage
- ✓ Create ability for citizens to conduct public records searches, print public documents and make payment on-line

### **Goal 2: Increase electronic interfaces between internal and external departments; implement new Court Case Management software**

- ✓ Implement electronic interfaces between Marietta Police, Georgia State Patrol and Municipal Court to upload citation information, thereby eliminating manual data entry into the Court's record management system
- ✓ Implement electronic interface between Court and Finance departments to automatically update various general ledgers with daily transactions
- ✓ Create semi-paperless environment by allowing official documents to be scanned into the Court Case Management software; offer option to allow pleadings to be filed electronically; offer option to email court hearing notices
- ✓ Introduce electronic signature pads in the courtroom to further enhance paperless court system

### **Goal 3: Enhance services and provide increased security**

- ✓ Continue to develop the Defendant Image Repository which provides for the electronic attachment of the defendant's photo to the case file, aiding in securing positive identification at the time of arrest
- ✓ Develop electronic warrant interface between Court and Police departments to reduce the need for manual warrant entry
- ✓ Develop video arraignment of inmates which will enhance security and provide cost savings
- ✓ Develop Active Probationer database for use by the Police department to enhance notification to the probation office of potential violations
- ✓ Participate in the Tax Refund Intercept Program (TRIP) which allows for collection of court-ordered fines and fees from Georgia state income tax refunds

### **Goal 4: Improve Court services by providing additional resources to defendants and enhancing Court functions**

- ✓ Improve Indigent Defense Verification System; submit for State review and approval to retain mandated fees collected for indigent services
- ✓ Implement City community service program allowing offenders who are unable to pay fines to perform community service for the City in lieu of payment

# MUNICIPAL COURT

## PERFORMANCE MEASUREMENTS

Measurement	FY14 Actual	FY15 Estimate	FY16 Budget
<u>Traffic/Local Ordinances</u>			
Traffic Citations Issued	16,837	18,250	18,615
Cases Filed	13,724	15,001	15,301
Non-Jury Trials	829	831	847
Cases Disposed during the Fiscal Year	12,239	14,529	14,819
New Probationers	777	732	746
New Diversion Program Participants	218	130	132
Probation Cases Disposed Successfully	370	357	365
Probation Cases Disposed Unsuccessfully	1,169	451	460
% Cases Filed and Disposed in the same Fiscal Year	68%	62%	64%
% Cases Disposed Within 90 Days	66%	59%	61%
% Cases Disposed and Sentenced to Probation	6.00%	5.00%	7.00%
<u>Photo Red-Light</u>			
Photo Red-Light Violation Notices Issued	18,103	18,519	11,111
Photo Red-light Court Hearing Appeals	188	178	106
% Collection Rate Red-Light Violations	80%	79%	81%
Photo School Bus Passing Violation Notices Issued	1,030	2,547	2,597
<u>Parking</u>			
Parking Violation Notices Issued	4,405	4,361	4,448
Parking Court Hearing Appeals	132	139	142

## GOALS ACCOMPLISHED

- ◊ As a convenience to citizens, enhanced website to include forms which can be downloaded
- ◊ Implemented new oversight program for the verification of community service
- ◊ Implemented monthly parking violation invoicing for outstanding violations, thereby increasing parking violation collections
- ◊ Adjusted court calendars to accommodate more cases without increasing utilization of associate judges for this purpose
- ◊ Recalled 700 outstanding probation violation warrants due to a new state-wide mandate, resulting in decreased manpower hours required of Court and Police to validate warrants monthly
- ◊ Successfully absorbed 11 new school bus photo-enforced violation cameras without additional staffing, due to restructuring of existing staffing levels and court calendars
- ◊ Improved cash handling by installing an automated cash vault and scanning of checks which provides immediate transaction credit with the bank
- ◊ Implemented new Interactive Voice Response (IVR) system with current vendor which screens incoming calls, thereby reducing call wait times; this was accomplished without additional cost to the City or citizens

# MUNICIPAL COURT

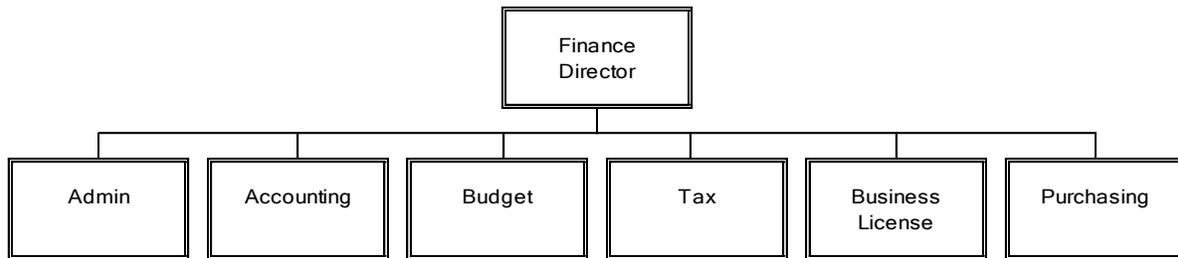
## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	962,709	981,924	1,012,413	1,029,941	1,100,027
Operating Services	141,683	135,817	131,466	122,735	143,028
Capital	0	0	0	13,862	0
<b>Total Budget</b>	<b>1,104,392</b>	<b>1,117,741</b>	<b>1,143,879</b>	<b>1,166,538</b>	<b>1,243,055</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Municipal Court Administrator	1	1	1	1	1
Deputy Court Administrator	0	0	0	0	1
Supervisor	1	1	1	1	0
Senior Deputy Court Clerk	0	0	0	0	1
Deputy Court Clerk	8	8	8	7	0
Deputy Court Clerk III	0	0	0	0	3
Deputy Court Clerk II	0	0	0	0	2
Deputy Court Clerk I	0	0	0	0	1
Deputy Court Clerk (1 Part-Time)	0	0.5	0.5	0.5	0
Deputy Court Clerk I (1 Part-Time)	0	0	0	0	0.5
Legal Assistant	1	1	1	1	1
Administrative Assistant I	1	0	0	0	0
Court Services Coordinator	0	0	0	1	1
Probation Office Supervisor	1	1	1	1	1
Probation Officer	1	1	1	1	1
Probation Officer (1 Part-Time)	0.5	0.5	0.5	0.5	0.5
Probation Assistant	1	1	1	1	1
Judge	1	1	1	1	1
Solicitor	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>17.5</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>17</b>

# FINANCE



The Finance Department is responsible for administration of all financial activities of the City and Board of Lights and Water.

The Administration Division has been expanded to include Utility Analysis. The primary responsibility of Utility Analysis is to provide quality information and recommendations to assist the Board of Lights and Water (BLW) in the policy-making process. The recommendations are a result of analytical methodologies designed to assist in areas such as rate setting, financial analysis, forecasting, supply planning, load research, budgeting and cost evaluation for the utility.

The centralized financial accounting center of the City lies with the Accounting Division. Its functions include maintaining fund accounting systems according to generally accepted accounting principles; administering cash management/investment programs; reviewing, evaluating, and prescribing internal controls for safeguarding City assets; and administering financial accounting of grants and contracts and assuring financial compliance.

The primary responsibility of the Budget Division is the annual preparation and yearly management of the City's operating budgets. This includes preparing budget databases, reviewing budget requests, balancing projected revenues with proposed expenditures and formatting the formal budget document to incorporate as much useful information as possible. After the Mayor and Council have reviewed and adopted the annual budget, this division administers the budget by monitoring revenues and expenditures and making adjustments if proposed revenues and expenditures vary from projected figures.

The Business License Division is responsible for issuing business licenses for all classes of business allowed under the City Code. In addition to the enforcement of business license regulations, other areas of revenue include the collection and administration of franchise fees for natural gas, telephone service, electric power, cable TV and the receipt and processing of all hotel/motel tax revenue and various excise taxes.

The Purchasing Division is responsible for awarding purchase orders; service and labor contracts; and issuing and evaluating requests for bid proposals for all City requirements. Additional Purchasing functions include evaluation of vendor performance, quality assurance, price/cost analysis, value analysis, reorder point analysis and performing ongoing contract administration. Purchasing is also responsible for the disposal of scrap and surplus materials.

The major responsibility of the Tax Division is to ensure effective management of all taxes levied by the City, which include real estate, personal property, Downtown Marietta Development Authority (DMDA) and public utilities. Assessed values are established by the Cobb County Tax Assessor's Office and are currently calculated at 40 percent of the fair market value. The public utility assessments are supplied to the County by the State Revenue Department. Taxes on these categories are levied in the fall of each year based on the assessed valuation of property of the preceding January 1 and are due sixty (60) days from the date of billing. Ad Valorem taxes on motor vehicles and mobile homes are collected by the Cobb County Tax Commissioner and remitted to the City.

# FINANCE

## MISSION STATEMENT

To provide the services necessary to effectively and efficiently conduct the City's fiscal affairs. To provide direction, coordination and implementation of major financial and administrative policy decisions in accordance with applicable state law and local code. To collect, project, acquire and control the City's financial resources in a way that promotes financial stability and integrity.

## GOALS AND ACTIONS

### **Goal 1: Link departmental goals to allocated funds**

- ✓ Continue to work with other departments to gather meaningful data for use in the development of additional performance measurement indicators
- ✓ Continue to incorporate performance measurement practices into the budget process

### **Goal 2: Continue to offer recommendations to resolve budgetary constraints and issues**

- ✓ Continue to perform comparative analyses of operating programs for previous fiscal years as well as proposed projects by analyzing costs in relation to services performed
- ✓ Continue to explore and research all potential resources for revenue generation as well as areas of potential expenditure reduction

### **Goal 3: Improve employee efficiency and provide training and development**

- ✓ Continue to encourage professional training and maintenance of certification standards through continuing education seminars
- ✓ Attend SunGard training and disseminate information to staff; recommend SunGard system enhancements
- ✓ Expand knowledge of application interfaces and utilize to improve current procedures and practices
- ✓ Ensure that procedures manuals are kept current
- ✓ Continue to offer in-house training classes to educate users on the basic functions, guidelines and procedures of SunGard applications and City processes
- ✓ Encourage Purchasing staff to attend National Institute of Government Purchasing (NIGP) classes and obtain certification within a 5-year period

### **Goal 4: Continue implementation of the Governmental Accounting Standards Board Statement 34 (GASB 34) reporting requirements**

- ✓ Update the value of fixed assets and record in SunGard database
- ✓ Develop policy for disposal of fixed assets
- ✓ Value and book infrastructure assets to fixed asset system

### **Goal 5: Identify opportunities to increase operational efficiency**

- ✓ Offer over-the-counter electronic check acceptance and/or credit card payment options to taxpayers
- ✓ Provide access to paperless forms, such as business license tax forms, over the Internet

# FINANCE

## PERFORMANCE MEASUREMENTS

Measurement	FY14 Actual	FY15 Estimate	FY16 Budget
% Invoices paid within 30 days of receipt	96%	97%	97%
% Budget adjustments processed within 24 hours of approval/receipt	98%	99%	99%
Budget training classes held	1	1	1
Attendees at Budget Procedures/Training classes	9	4	16
Tax payments processed	18,009	20,527	18,527
Tax payments processed per employee	6,003	6,176	6,176
% Tax payments received by fiscal year end	99%	99%	99%
Business Licenses issued	8,125	8,288	8,370
Business License renewals processed per employee	2,708	2,763	2,790
% New Business Licenses mailed within 3 weeks	89%	91%	94%
Business License audit revenue collected	\$67,250	\$67,923	\$68,262
Purchase orders processed	2,454	1,720	1,950
Purchase Orders processed per employee	513	430	488
Field Purchase Orders entered	3,424	3,169	3,250
New vendor applications processed	512	471	450
% Purchase requests processed into a PO within 4 weeks	99%	97%	98%

## GOALS ACCOMPLISHED

- ◇ Maintained Standard and Poor's long-term general obligation (GO) bond rating of AA+
- ◇ Received the Certificate of Achievement from GFOA for the Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2014 (26th consecutive year)
- ◇ Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the FY2015 Budget Book (20th consecutive year)
- ◇ Created FY2016 Budget-in-Brief and Budget Summary documents and posted them to the City's website
- ◇ Budget Manager and staff held in-service training on the budget process
- ◇ Posted the current year Budget Book and CAFR to the City's website
- ◇ Identified businesses moving into and out of Tax Allocation Districts and notified the Cobb County Business Personal Property Tax Division to ensure accurate assessment and collections
- ◇ Worked with Cobb County to identify and correct the number of ineligible taxpayers who are receiving State tax credits
- ◇ Reformatted the COGNOS query used to report new and existing businesses to Cobb County, thereby facilitating business personal property tax assessment
- ◇ Updated the tax system to reflect changes in CID, DMDA and TAD base property valuations and for additional districts created during the year
- ◇ Updated the tax system to improve receipt of payment for late penalties, thereby increasing revenue
- ◇ Purchasing staff completed training offered by the National Institute of Governmental Purchasing (NIGP), SunGard and other on-line classes
- ◇ Processed vendor applications; implemented the use of email to submit Purchasing bids and proposals to vendors. Maintained currency of data on the City webpage for vendor information and inquiries.
- ◇ Purchasing staff conducted educational classes for City staff on Naviline application and other Purchasing applications
- ◇ In an effort to expedite the audit process, Business License implemented Optical Character Recognition (OCR) program for document scanning
- ◇ Implemented mobile access to Business License database for the Business License inspector
- ◇ Business License staff completed SunGard Business License application training course

# FINANCE

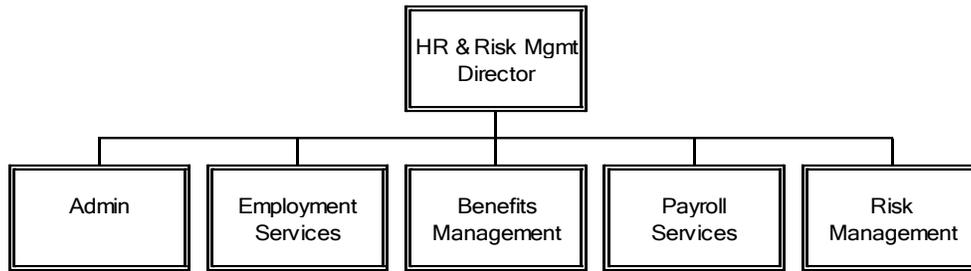
## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	1,635,046	1,671,682	1,633,524	1,797,613	1,964,436
Operating Services	135,908	115,553	110,920	136,963	188,644
<b>Total Budget</b>	<b>1,770,954</b>	<b>1,787,235</b>	<b>1,744,444</b>	<b>1,934,576</b>	<b>2,153,080</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Finance Director	1	1	1	1	1
Admin. Assistant II - Administration	1	1	1	1	1
Internal Auditor	1	1	1	1	1
Utility Business Analysis Manager	0	0	0	1	1
Utility Business Analyst	0	0	0	0	1
Accounting / Treasury Manager	1	1	1	0	0
Controller/Purchasing Manager	0	0	0	1	1
Accounting Supervisor	0	0	0	0	1
Senior Accountant	1	1	1	1	1
Accountant	2	2	2	2	2
Accounting Clerk	2	2	2	2	2
Cashier	1	1	1	1	1
Budget Manager	1	1	1	1	1
Budget Analyst	1	1	1	1	1
Tax Manager	1	1	1	1	1
Tax Coordinator	1	1	1	1	1
Tax Representative	2	2	2	2	2
Business License Manager	1	1	1	1	1
Admin. Assistant I - Business License	1	1	1	1	1
Business License Compliance Officer	1	1	1	1	1
Business License Inspector	1	1	1	1	1
Business License Clerk	1	1	1	1	1
Purchasing Manager	1	1	1	0	0
Admin. Assistant I - Purchasing	1	0	0	0	0
Purchasing Supervisor	0	0	0	1	1
Buyer	1	0	0	0	0
Senior Buyer	2	0	0	0	0
Purchasing Agent I/II/III	0	4	4	3	3
<b>Total Budgeted Positions</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>28</b>

# HUMAN RESOURCES AND RISK MANAGEMENT



The Department of Human Resources and Risk Management strives to provide innovative, effective services for the City's employees and the public. Department divisions include Administration, Employment Services, Benefits Management, Payroll Services and Risk Management. Programs and policies are developed in an ethical, cost effective manner with a goal of excellence in public service.

The Administrative Division performs the following functions while maintaining compliance with federal, state and local regulations: policy development, implementation and interpretation; records retention; employee grievance and appeals resolution; employee relations; organizational/human resources development and Title VI coordination.

The Employment Services Division develops employment and retention policies, manages recruitment (tracking, advertisement, assessment and selection), conducts employee orientation, manages employee service recognition, conducts post-employment counseling, provides EEO reporting and manages employment authorization and FLSA compliance.

The Benefits Management Division manages the following: Employee/retiree health, vision, and dental insurance; traditional life, AD&D and accident and disability insurance plans; employee pension plans; deferred compensation options; employee assistance and wellness programs; HIPAA, FMLA and USERRA compliance; and employee orientation programs (benefits-focused).

The Payroll Services Division ensures timely and accurate payroll production, enters all payroll deduction information, communicates pay and leave policies, implements production audits, manages direct deposit and flexible spending account administration, performs employment verifications and responds to open records requests.

The Risk Management Division manages a proactive workers' compensation and loss control program, administers self-funded and insured claims administration, administers property and casualty insurance programs, establishes insurance requirements and criteria transferring risk of loss, implements and monitors the drug-free workplace program, provides safety training and serves as the ADA coordinator.

# HUMAN RESOURCES AND RISK MANAGEMENT

## MISSION STATEMENT

To actively recruit and retain the most qualified personnel to provide outstanding customer service to citizens, customers, employees and retirees of the City of Marietta/BLW ("the City") and to accurately and efficiently administer payroll, benefits, management/employee relations and risk management in compliance with federal, state and local laws.

## GOALS AND ACTIONS

### **Goal 1:            Attract and retain highly qualified staff to provide superior service to citizens and customers of the City**

- ✓ Continue to design and implement creative employment strategies and methods for presenting career opportunities to the public via the City website, internet services, social media, career fairs, print media and other viable resources
- ✓ Continue to develop and implement follow-up methodologies to keep viable applicants engaged in the employment process
- ✓ Implement Applicant Tracking software to reduce the time taken to fill open positions; increase departmental productivity; reduce overtime/comp time expenses; improve tracking, recordkeeping and statistical reporting procedures and provide a more timely response regarding applicant status
- ✓ Implement a computer literacy/skills test to replace the current typing test requirement

### **Goal 2:            Provide competitive benefits programs, competent benefits administration and improved recordkeeping while maintaining fiscal responsibility and solvency**

- ✓ Maintain current benefits information on the City website as well as gemNet, the internal website
- ✓ Continue to provide benefits open enrollment on gemNet; ensure that those without access are kept informed
- ✓ Continue to work with the Pension Board to improve pension plans in a fiscally responsible manner
- ✓ Continue to monitor health insurance costs, reviewing plan designs annually
- ✓ Continue to work with benefits attorney to maintain compliance regarding Other Post-Employment Benefits
- ✓ Monitor regulations regarding actuarial valuation of retiree health costs
- ✓ Continue to process or administer pension applications, pension valuation studies, benefit contract renewal analysis, FMLA certifications, military leave certifications, longevity awards, service awards, employee recognition program, workers' compensation claims, property and casualty claims, wellness program, COBRA administration, Employee Assistance program and Education Assistance program

### **Goal 3:            Provide staff with current training on human resources issues**

- ✓ Provide supervisors with information papers, "how to" documents and Frequently Asked Questions (FAQs) on employee relations issues
- ✓ Provide training to supervisors on the internal hiring process, legal and effective interviewing and selection techniques and the tangible value of employee retention

### **Goal 4:            Provide pro-active risk management services to City departments**

- ✓ Continue to monitor property/casualty insurance plan; reassess limits of coverage on an annual basis
- ✓ Provide pro-active safety program for employees; research viability of establishing a City Safety Committee
- ✓ Instill a renewed focus on driving training in order to reduce the number of preventable accidents

### **Goal 5:            Reduce health care costs through viable total wellness program**

- ✓ Maintain medical clinic for employees, dependents and retirees to provide timely access to primary medical care at a reduced cost
- ✓ Institute expanded wellness program for employees and retirees to provide access to wellness initiatives such as weight management, nutrition, exercise, tobacco cessation and other beneficial programs

# HUMAN RESOURCES AND RISK MANAGEMENT

## PERFORMANCE MEASUREMENTS

Measurement	FY14 Actual	FY15 Estimate	FY16 Budget
Number of Positions Filled	107	92	90
Number of Applications Received	2,557	2,447	2,600
Workers' Compensation Claims:			
Medical Only	90	81	84
Indemnity	13	10	11
Reporting Purposes Only	28	23	23
Number of Liability Claims	56	61	60
Number of Auto Claims	29	19	23
Number of Total Separations	89	90	90
Number of Approved Retirements	34	34	34
Number of Job Vacancies per Month	9	8	8
Average Number of Days to Fill a Vacancy	40	50	40

## GOALS ACCOMPLISHED

- ◇ Provided quarterly random drug and alcohol testing in accordance with state law
- ◇ Successfully conducted annual benefits open enrollment process
- ◇ Maintained legal compliance with items such as Family and Medical Leave Act and pension beneficiary requirements
- ◇ Administered flu shots and random drug screens through CareHere health clinic at a savings to the city
- ◇ Updated several sections of the Personnel Code in various areas
- ◇ Negotiated significant fee decrease with a deferred compensation provider
- ◇ CareHere health clinic successfully completed another year of operation; utilization rate increased to over 100%
- ◇ Implemented advanced scheduling module in City's timekeeping system for the Fire department
- ◇ Conducted detailed comparison of approved pay plan with Human Resources software, resulting in needed modifications
- ◇ Made improvements in the reception area utilizing cubicle furniture and improved the job application area

# HUMAN RESOURCES AND RISK MANAGEMENT

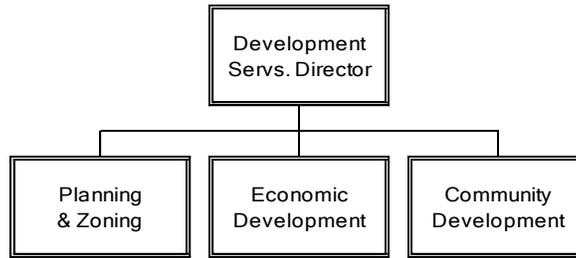
## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	686,968	700,039	744,354	767,336	784,580
Operating Services	91,583	70,251	82,023	74,244	91,860
<b>Total Budget</b>	<b>778,551</b>	<b>770,290</b>	<b>826,377</b>	<b>841,580</b>	<b>876,440</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Human Res. & Risk Mgmt. Director	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Benefits Manager	1	1	1	1	1
Benefits Technician (1 Part-Time)	0	0.5	0.5	0.5	0.5
Employment Manager	1	1	1	1	1
Risk Manager	1	1	1	1	1
Payroll Manager	1	1	1	1	1
Payroll Technician	1	1	1	1	1
Human Resources Analyst	1	1	1	1	1
Human Resources Specialist	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>9</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>

# DEVELOPMENT SERVICES



The Planning and Zoning Division is responsible for the improvement of the physical condition and economic value of property in Marietta and the enhancement of the environment through redevelopment and maintenance of residential and commercial properties. This division administers the Comprehensive Development Code through the processing and review of all rezoning applications, variance applications, site plans and subdivision plats. It responds to all zoning-related questions and answers code violation complaints from the general public. Additional activities include maintenance of the City's Comprehensive Plan; long range planning studies; corridor development studies; analysis of all zoning changes with recommendations for the Planning Commission; review of the Marietta Historic Preservation Commission activities; and certification of zoning on specific properties.

The goal of the Economic Development Division is to attain a program of services and initiatives that promotes new business development, builds positive perceptions and community vision and increases economic growth. Such programs would enhance the quality of life; increase community wealth and individual prosperity; and strengthen local and regional roles in community economic development leadership. These services and initiatives include streamlining the development process, promotion of appropriate infill activity and investment in targeted areas of the community. Also included is the consideration of housing, mixed-use and other development forms to ensure the best mix for the community; promotion and attraction of private investment; promotion of the City as a premier location for business and residential living; and the creation of a team of professional economic developers who can meet the needs of the City.

The Community Development Division is comprised of the CDBG program which is detailed in the Special Revenue section.

# DEVELOPMENT SERVICES

## MISSION STATEMENT

To provide quality, professional assistance and expertise in the areas of planning, zoning, land use, economic development and strategic planning. To foster the growth and vitality of the local economy through the attraction and retention of quality business and industry and facilitate redevelopment using a collaborative approach that ensures integrity, innovation and responsiveness.

## GOALS AND ACTIONS

### **Goal 1: Promote a customer-friendly approach to community development**

- ✓ Utilize technology to develop an improved interactive experience with access to real-time information of Planning and Zoning applications such as rezonings, variances, etc.
- ✓ Coordinate efforts with Public Works and IT departments to create a seamless, user-friendly process for development approvals and permits

### **Goal 2: Adopt and revise ordinances to reflect increased environmental, aesthetic and neighborhood viability concerns**

- ✓ Conduct a comprehensive review of the entire Zoning Ordinance to ensure that land use regulations reflect the needs of the community
- ✓ Review Transfer of Development Rights (TDR) and Transfer of Zoning Rights (TZR) concepts when considering the redevelopment of existing apartment complexes and/or underutilized commercial properties
- ✓ Consider new Overlay Districts as recommended in the Livable Centers Initiative (LCI) study
- ✓ Consider changes to life, safety and sanitary codes to assist efforts of Code Enforcement, the Fire department and Police department in the cleanup of blighted properties
- ✓ Evaluate possible changes to parking standards

### **Goal 3: Conduct long-range planning projects**

- ✓ Enhance the trail network by starting planning and design stages for Rottenwood Creek multi-use trail system
- ✓ Evaluate commercial overlay along US41 for redevelopment of the corridor
- ✓ Consider LCI Update application for the redevelopment of the Franklin Road area

### **Goal 4: Assess and implement financial redevelopment tools in the Franklin Gateway area**

- ✓ Leverage funding for transportation and streetscape improvements through collaboration with Gateway Marietta Community Improvement District (CID) and Cobb County
- ✓ Work with staff partners to apply for grant opportunities through Atlanta Regional Commission (ARC), Georgia Department of Transportation (GDOT) and Federal funding for trails, streetscapes and roads
- ✓ Develop a master plan for the corridor by applying for a Livable Centers Initiative (LCI) major update

### **Goal 5: Market the strategic vision of transforming the Franklin Gateway area into a vibrant commercial/university-centered corridor**

- ✓ Investigate solutions to address and reduce problematic commercial properties
- ✓ Encourage public-private investment and site acquisitions to remove aging apartment complexes
- ✓ Investigate funding sources for connector roads and trail systems as well as the completion of Franklin Road streetscape improvements

### **Goal 6: Encourage economic activity and growth in Marietta's Central Business District**

- ✓ Examine challenges with parking availability and make recommendations for improvements
- ✓ Establish a connection with Kennesaw State University faculty and recent graduates, including start-up entrepreneurs and Maker Space groups
- ✓ Manage the Marietta Square directory to reflect revisions and updates
- ✓ Investigate opportunities and pursue theater/arts group to occupy vacant theater space

# DEVELOPMENT SERVICES

## PERFORMANCE MEASUREMENTS

Measurement	FY14 Actual	FY15 Estimate	FY16 Budget
Code Compliance Inspections	5,640	6,000	5,800
Letters / Reports Generated	4,500	4,550	4,500
Code Enforcement Cases	5,640	6,000	6,000
Citations Prepared for Court	1,858	1,900	1,800
Citations Issued	30	30	30
Sign Permits Issued	385	350	350
Rezoning Applications Processed	23	30	30
Variance Applications Processed	38	40	38
Plats Reviewed	37	30	35
Site Plans Reviewed	33	40	40
Business License Applications Reviewed	882	600	900
Building Permits Reviewed	3,531	3,000	3,500
One-on-one dialogues with Georgia project managers	50	40	40
Staff support and management of MRC properties	20	20	18
Meetings with private business prospects	150	150	150
Special projects (MU2 LCI, Franklin-Gateway, CID)	2	3	3
Print media per year in regional and national publications	12	15	15
Industries or businesses visited in support of business retention and expansion program (BREP)	50	75	75

## GOALS ACCOMPLISHED

- ◊ Completed Marietta University Enhancement District Livable Centers Initiative (MU2 LCI) planning and market study; it was adopted by the City, Southern Polytechnic University and Life University
- ◊ Developed marketing ad copy for business and visitors publications promoting Marietta
- ◊ A \$68 million general obligation bond was approved for urban redevelopment; hired a real estate consultant to assist with strategy and acquisitions of property
- ◊ Acquired two apartment complexes on Franklin Road for redevelopment; managed oversight and worked with MHA to abate the properties in preparation for demolition
- ◊ Received grant funding for a portion of the Kennesaw Mountain to Chattahoochee River (KMCR) Trail; received scoping funds for a portion of Rottenwood Creek trail
- ◊ Established industrial business lunches to improve communication between Mayor/staff and industry
- ◊ Worked with the private sector to establish the Gateway Marietta Community Improvement District (CID)
- ◊ Sponsored and developed a Georgia State Project Manager's Day in Marietta to showcase business development opportunities
- ◊ Established grant guidelines for the Marietta Development Authority (MDA) and the Downtown Marietta Development Authority (DMDA)
- ◊ Administered the Federal Summer Food Service Program (SFSP) for the 17th consecutive year, providing meals to at least 1,000 children on a daily basis for eight weeks during the summer break from school
- ◊ Issued a Request for Proposal (RFP) for the Franklin Connector Roads; received the preliminary routes and estimates for the roads
- ◊ Facilitated approvals for quality commercial development projects including a Mercedes dealership, Family Dollar store and Zaxby's
- ◊ Assisted Historic Preservation Committee with preparation for its historic district signage
- ◊ Updated detailed plans for Meeting Park, Marietta Walk and Wynhaven
- ◊ Revised Cell Tower Ordinance and subdivision regulations to make them more business-friendly

# DEVELOPMENT SERVICES

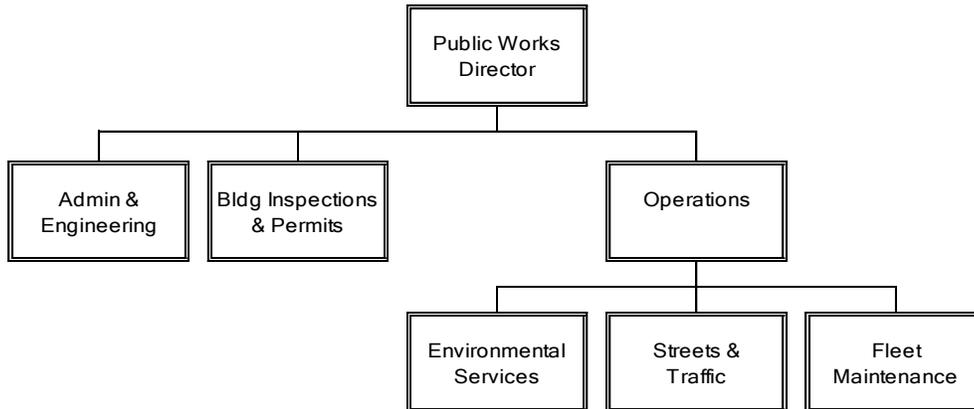
## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	1,320,152	1,235,117	1,203,658	1,421,195	1,404,833
Operating Services	108,030	112,247	108,098	141,067	361,422
<b>Total Budget</b>	<b>1,428,182</b>	<b>1,347,364</b>	<b>1,311,756</b>	<b>1,562,262</b>	<b>1,766,255</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Development Services Director	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Planning and Zoning Manager	1	1	1	1	1
Urban Planner	1	1	1	1	1
Urban Planner II	1	1	0	0	0
Code Enforcement Manager	1	1	1	1	1
Senior Code Enforcement Inspector	0	1	1	1	1
Code Enforcement Inspector	5	4	6	6	6
Code Enforcement Specialist	2	2	0	0	0
Planning and Zoning Coordinator	1	1	1	1	1
Code Enforcement Coordinator	1	1	0	0	0
Zoning Administrator	0	0	1	1	1
Code Enforcement Clerk	1	1	1	1	1
Economic Development Manager	1	1	1	1	1
Economic Development Proj Mgr. I/II	2	2	1	1	1
Planning & Development Specialist	0	0	1	1	1
Project Manager - Redevelopment	0	0	0	1	1
Planning Commission Member	7	7	7	7	7
Board of Zoning Appeals Member	7	7	7	7	7
<b>Total Budgeted Positions</b>	<b>33</b>	<b>33</b>	<b>32</b>	<b>33</b>	<b>33</b>

# PUBLIC WORKS



The Public Works Department has six main divisions: Administration and Engineering; Building Inspections; Environmental Services; Streets and Traffic Services; and Fleet Maintenance which is discussed in the Internal Service Funds section.

The Administration and Engineering Division provides engineering support to the other divisions and includes preparing plans and cost estimates for streets, sidewalks, storm drain and other projects constructed by City crews. It is responsible for reviewing and approving site development plans and conducting site inspections. It also oversees transportation and communications projects as outlined under the SPLOST program. This division is also responsible for implementing the City's comprehensive storm water management program which is designed to reduce pollutants in storm water runoff. In addition, this division manages the utility permitting program which requires utility companies to submit plans for approval prior to initiating any work on City owned rights-of-way.

The Building Inspections Division is responsible for the enforcement of City codes or laws related to construction in the City. Inspection responsibilities include reviewing plans; issuing permits; and performing field inspections for all building, electrical, grading, plumbing, and heating and air conditioning work performed in the City.

The Environmental Services Division is responsible for providing solid waste collection services to approximately 12,000 households within the City. Services provided include twice-weekly garbage collection at the rear door and curbside yard waste collection once per week. The City contracts with an outside vendor to collect solid waste, cardboard and glass in the Central Business District six days a week. The Environmental Services Division has successfully diverted over 25% of the solid waste stream from landfills each year since implementing a volume based fee structure in 1994.

The Streets Division is responsible for the maintenance of streets, sidewalks, curbs and gutters, rights-of-way and storm water collection systems throughout the City. This includes the street sweeping operation in which streets are swept every 6-8 weeks.

The Traffic Division is responsible for the installation and maintenance of traffic control signs, pavement markings, traffic signals and school flasher zones located within the City limits. It manages a traffic control center where traffic signal operations can be monitored and modified remotely. In addition, this division is installing closed circuit television cameras in several locations throughout the City to monitor traffic and modify signal operations when necessary.

# PUBLIC WORKS

## MISSION STATEMENT

To maintain a high level infrastructure through the provision of municipal and public support services to citizens and internal partnerships.

## GOALS AND ACTIONS

### **Goal 1: Continue to maintain or exceed current service levels**

- ✓ Maintain current FEMA Flood Plain Community Rating System level 8; evaluate pursuit of level 7 which would provide greater flood insurance savings to residents
- ✓ Update the Storm Water Management Plan to maintain a “living document”, as required by GA EPD
- ✓ Continue the conversion of residents to once-a-week roll-cart service; implement the use of 65-gallon roll-carts for residence recycling program
- ✓ Maintain compliance with the City’s General Storm Water Discharge Permit and the Watershed Management Plan
- ✓ Refurbish Fleet and Public Works building to increase efficiency and improve working conditions
- ✓ Offer building code training programs to contractors and builders’ associations twice a year
- ✓ Review cost effective methods to collect and dispose of solid waste generated within the City
- ✓ Train all fuel island users as Class C fuel system operators, per new EPD requirements

### **Goal 2: Effectively utilize technology to increase departmental efficiency**

- ✓ Finalize implementation of web-based asset management system to include work orders and scheduling for Traffic and Street divisions; evaluate expansion to include Fleet and Environmental Services divisions
- ✓ Convert all site plan related and building plan related data to digital format and make available to City staff
- ✓ Implement a Fleet management system that provides real-time work order management to enhance communication with technicians and customers

### **Goal 3: Optimize the transportation and traffic infrastructure through technology and planning**

- ✓ Upgrade all poly-head pedestrian signals with countdown display
- ✓ Continue evaluation of pavement patch conditions at utility cut sites
- ✓ Perform/update traffic corridor timing analysis on an annual basis using Synchro for signalized corridors
- ✓ Continue reflectivity program and inspections to ensure safe visibility of City signage while meeting Federal Highway Administration (FHWA) requirements; monitor revised implementation deadline and ensure compliance
- ✓ Evaluate signal communications to all signalized City intersections
- ✓ Complete construction of projects funded through the 2011 SPLOST for Transportation Improvement Projects
- ✓ Continue striping inspection and maintenance program
- ✓ Perform a five-year pavement conditions analysis; goal is a full analysis every five years with annual updates in between

### **Goal 4: Continue to support the City’s promotion of environmentally friendly projects**

- ✓ Continue residential recycling programs as well as Central Business District and City facility recycling
- ✓ Continue to protect streams and watersheds from sediment and other pollutants created by development
- ✓ Convert all intersection and school flashers to Light Emitting Diode (LED)
- ✓ Implement green technology such as rain gardens during future construction projects
- ✓ Research the possibility of converting several vehicles to propane

### **Goal 5: Continue to support training and staff certification programs**

- ✓ Provide continuing education for inspectors through Northwest Georgia Inspectors Association; obtain International Code Council certification for all building inspectors
- ✓ Continue certification of traffic technicians through International Municipal Signal Association
- ✓ Pursue Public Works Certification through the American Public Works Association

# PUBLIC WORKS

## PERFORMANCE MEASUREMENTS

Measurement	FY14 Actual	FY15 Estimate	FY16 Budget
Potholes Repaired	200	260	108
Citizen Pothole Complaints	24	35	11
Citizen Pothole Complaints Completed within 24 hours	24	35	11
Sidewalks Completed (square feet)	18,814	19,754	13,193
Curbs/Gutters Completed (linear feet)	1,442	1,586	334
Count-down Pedestrian Crossing Signals Installed	3	6	3
Intersections converted to Light Emitting Diode (LED)	6	8	1
Signalized Intersections Installed/Upgraded	8	12	7
Traffic signals re-timed as part of corridor re-timing projects	15	17	25
Intersection Maintenance	218	218	220
Sign Maintenance areas defined by blocks	60	60	60
Environmental Services Customer Calls	5,000	2,049	8,000
Missed Refuse Pickups	150	204	80
Average Number of Customers per Sanitation Route	1,739	1,780	2,000
Tons of Residential Solid Waste Collected	24,000	24,000	28,000
% of Residential Solid Waste Diverted to Recycling	37%	37%	40%
Tons of Residential Solid Waste Recycled	8,900	13,000	10,000
Tons of Residential Solid Waste Landfilled	16,200	27,000	18,000
Tons of Brush and Yard Waste Collected	4,000	5,420	6,000
Fees Charged for Pickup of Extra Items	\$30,000	\$30,000	\$40,000
Fleet Availability per Month	N/A	85%	85%
Fleet Preventative Maintenance Compliance on Schedule	N/A	80%	90%
Fleet Rework Rate	N/A	0.1%	0.1%
Fleet Mechanic Productivity	N/A	80%	85%
Vehicle Repairs Completed within 24-hour Period	N/A	41%	50%
Fleet Work Orders Processed	6,100	6,100	6,100
Work Zone and Safety Inspection for Public Works operations	625	275	350
Accident/Incident investigations (employee, property, vehs & equip)	130	115	130
Employee training and certification hours	4,000	2,210	2,000

## GOALS ACCOMPLISHED

- ◇ Established communications between the traffic control center and three signalized intersections; 24 intersections and five cameras were moved to the City's single mode fiber; three intersections are wireless
- ◇ Installed upgraded traffic detection systems at twelve intersections
- ◇ Fleet received honorable mention recognition for being one of the top 100 Fleets in North America for 2015
- ◇ Phase 1 of Fleet and Public Works building refurbishment is underway
- ◇ Implemented web-based interface for the Traffic Division's asset management system
- ◇ Reviewed Erosion, Sedimentation and Pollution Control Plans for proposed projects and assisted in the approval process; submitted plans for approximately 120 projects per year, plus multiple re-reviews for each
- ◇ 15% of site plans, 20% of building plans and 70% of building permits have been scanned and made available internally
- ◇ 81% of 2011 SPLOST projects have been completed
- ◇ To date, converted 95 intersections to Light Emitting Diode (LED); converted 50% of City's school flashers to LED
- ◇ Purchased small sanitation rear loader for use in tight areas, alley ways, one-way streets etc.

# PUBLIC WORKS

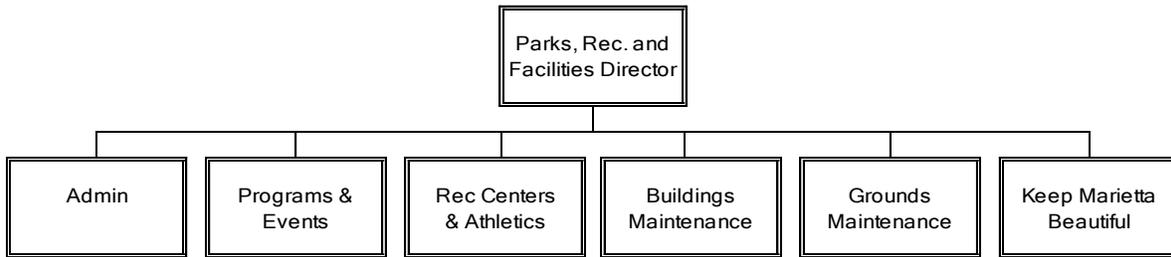
## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	4,941,635	4,743,486	4,961,055	5,008,837	5,443,299
Operating Services	1,779,324	1,757,141	1,926,741	1,848,543	2,072,698
Capital	45,243	357,795	193,258	396,810	0
<b>Total Budget</b>	<b>6,766,202</b>	<b>6,858,422</b>	<b>7,081,054</b>	<b>7,254,190</b>	<b>7,515,997</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Public Works Director	1	1	1	1	1
Admin. Assistant II - Public Works	1	1	1	1	1
Assistant PW Director/City Engineer	1	1	1	1	1
Transportation Engineer	1	1	1	1	1
Civil Engineer	1	1	1	1	1
Civil Engineering Technician	1	1	1	1	1
Civil Engineering Assistant	1	1	1	1	1
Erosion Control Inspector	1	1	1	0	0
Storm Water Technician	0	0	0	1	1
SPLOST Admin. Coordinator	1	1	1	1	1
SPLOST Support Specialist	1	1	1	1	1
Chief Building Official	1	1	1	1	1
Building Trades Inspector	4	4	4	3	3
Senior Building Trades Inspector	2	2	2	2	2
Permit Clerk	1	1	1	2	2
Environmental Services Supervisor	1	1	1	1	1
Admin. Assistant I - Envir. Services	1	1	1	1	1
Environmental Services Foreperson	3	3	3	3	3
Route Driver	15	14	14	10	10
Envir. Servs. City Service Worker I	21	19	19	17	17
Envir. Servs. City Service Worker II	0	0	0	8	8
Assistant PW Director/Ops. Manager	1	1	1	1	1
Admin. Assistant I - Operations	1	1	1	1	1
PW Analyst/Safety Coordinator	1	1	1	1	1
Streets Supervisor	1	1	1	1	1
Streets Foreperson	5	5	4	4	4
Equipment Operator - Streets	6	6	6	6	6
Maintenance Technician - Streets	1	1	1	1	1
Streets City Service Worker I	3	3	3	7	7
Streets City Service Worker II	16	12	12	7	7
Traffic Supervisor	1	1	1	1	1
Traffic Systems Technician	1	1	1	1	0
Traffic Signal Systems Specialist	0	0	0	0	1
Sign Technician I/II	1	1	1	1	1
Traffic Signal Apprentice I/II	5	5	5	5	4
Traffic Signal Technician I/II/III	3	3	3	3	3
Board of Bldg.Code Appeals Member	7	7	7	7	7
<b>Total Budgeted Positions</b>	<b>112</b>	<b>105</b>	<b>104</b>	<b>105</b>	<b>104</b>

# PARKS, RECREATION AND FACILITIES



The Parks, Recreation and Facilities Department administers recreation services and provides for the operation and maintenance of City parks, recreation centers, buildings and grounds and Keep Marietta Beautiful services.

The Special Events Division is responsible for scheduling, planning, organizing and staffing special events and other variety programs such as concerts on Marietta Square, the Fourth of July parade and festivities, arts and crafts festivals and holiday oriented activities.

The Custer Park and Lawrence Street Recreation Centers provide daily recreational activities. Seasonal special events, tournaments, league play and instruction are also offered. Summer Programs provides a diverse selection of activities during the summer months geared toward school age children. These activities include playground programs, day camps, safety education and swimming. The Athletics Division provides organized and supervised athletic programs for youths and adults. Youth athletics provide instruction and varying levels of competition. Adult athletics promote group involvement and allow teams to compete on local, district and state levels.

The Buildings Maintenance Division's responsibilities include general maintenance of all City buildings and facilities. It is also responsible for contractual maintenance services such as janitorial services; elevator repair and inspections; and other services necessary to keep City buildings clean and in safe working order.

The Grounds Maintenance Division is responsible for the City-wide Landscaping Program including Glover Park, all City parks and various lots owned by the City. It also maintains the grounds surrounding the City buildings and the City cemetery and supervises the community service program.

The Keep Marietta Beautiful Division focuses on business and multi-family housing recycling. It also promotes its in-school efforts through speeches and education on the three curbside programs and beautification efforts within the City.

# PARKS, RECREATION AND FACILITIES

## MISSION STATEMENT

To provide safe and enjoyable recreation and leisure experiences for a diverse population, generate tourism, initiate beautification projects, promote environmental awareness and maintain City buildings through preventative, routine and emergency care.

## GOALS AND ACTIONS

### **Goal 1: Provide technical maintenance for designated buildings and facilities**

- ✓ Inspect buildings according to established schedule and perform repairs as needed
- ✓ Process and complete work orders in a timely fashion; coordinate and supervise contractors as needed
- ✓ Continue to maintain parking deck access gate and related equipment
- ✓ Maintain up-to-date knowledge of codes and ordinances governing facilities; ensure conformity to specifications

### **Goal 2: Maintain grounds at City parks and greenspaces**

- ✓ Execute lawn maintenance schedule, evaluating sites and expanding program as needed; provide tree and shrub maintenance
- ✓ Maintain playground safety inspection program pursuant to National Playground Recreation Association standards
- ✓ Establish erosion-control measures; plant ground cover to reduce regular maintenance activities
- ✓ Inspect park fixtures according to established schedule; repair and secure safety issues as required

### **Goal 3: Provide landscape development and maintenance at beautification sites**

- ✓ Continue pesticide management program and expand as necessary; maintain standards set by Georgia Department of Agriculture
- ✓ Engage in tree preservation, maintenance and planting; continue support of Marietta Treekeepers activities
- ✓ Improve turf coverage and expand care program; adjust chemical care program based on site needs
- ✓ Install and maintain seasonal color at designated City sites including new properties as they are developed; coordinate contracts with professional landscaping firms
- ✓ Maintain landscape and beautification installations and utilize captured rain water for irrigation

### **Goal 4: Provide janitorial services at designated City buildings**

- ✓ Continue to supervise janitorial contractors and resolve issues reported by citizens and employees
- ✓ Evaluate existing staffing levels, contracted services and maintenance requirements for potential cost savings

### **Goal 5: Continue progress on construction projects funded by the 2009 Parks Bond**

- ✓ Continue to move forward on remaining projects including Wildwood, West Dixie, Glover and Flournoy Parks

### **Goal 6: Manage contracts for the operation of Aviation and Custer Parks and Laurel Park Tennis Center**

- ✓ Access the needs of the lessees, including advertising, marketing, promotions and participation improvement
- ✓ Meet quarterly with each group to discuss progress, goal achievement and program implementation

### **Goal 7: Begin operations at Custer Park Recreation Center under a new business model**

- ✓ Transition to a new recreation management software system which provides online registration, point of sale and facility rentals
- ✓ Offer incentives for public participation in cardio workouts, strength training and fitness classes
- ✓ Create new athletic programs for youths and adults in the community, including volleyball, sports camp, badminton and fitness-driven opportunities

# PARKS, RECREATION AND FACILITIES

## PERFORMANCE MEASUREMENTS

Measurement	FY14 Actual	FY15 Estimate	FY16 Budget
<u>Parks &amp; Recreation:</u>			
Youth Basketball Participants	288	305	345
Concerts on the Square	18	18	18
Festivals on the Square	9	9	9
City Special Events	10	10	10
Non-City Special Events	25	25	25
<u>Buildings &amp; Grounds Maintenance:</u>			
<u>Technical:</u>			
Projects	23	25	22
Work Orders	1,354	1,312	1,350
Vandalism Incidents	12	12	12
<u>Grounds:</u>			
Projects	11	12	11
Work Orders	531	535	538
Vandalism Incidents	24	25	25
<u>Community Service Program:</u>			
Work Orders	39	41	41

## GOALS ACCOMPLISHED

- ◊ Completed multiple projects, using City Parks Bond funding, at these locations: Custer Soccer Park, Laurel Park Tennis Center, Merritt Park, A.L. Burruss Park, Birney Park, Brown Park, Lake Park and Lewis Park; several projects are currently in progress, including the design and construction of Blackwell Lane and the construction of an additional parking lot at Custer Park
- ◊ Continued to maintain playground safety inspection program pursuant to National Playground Recreation Association standards
- ◊ Continued to maintain currency of information regarding codes and ordinances governing facilities; ensured conformation of all facilities to proper specifications
- ◊ Continued to upgrade lighting fixtures throughout City facilities with energy saving electronic ballasts and bulbs
- ◊ Continued to supply technical, landscape and custodial services to all City facilities utilizing the Work Order system which provides monitoring and tracking capabilities of all submitted requests
- ◊ Continued restoration efforts of existing trails, replacement of bridges and thinning of vegetation at Wildwood Park and A.L. Burruss Park
- ◊ Continued to provide technical and labor support for all City-sponsored special events including Taste of Marietta, 4th of July celebration and Concerts on the Square
- ◊ Continued to upgrade the lighting in Municipal Court by installing low voltage/high output cool can lighting
- ◊ Obtained and maintained training and materials needed to effectively and efficiently achieve optimum performance levels
- ◊ Designed and installed modular restrooms in five City parks
- ◊ Upgraded irrigation systems throughout City facilities and parks with the Water Smart Irrigation System and water reduction spray heads, significantly reducing water usage

# PARKS, RECREATION AND FACILITIES

## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	1,602,398	1,455,579	1,630,495	1,592,068	2,004,547
Operating Services	849,370	900,965	933,755	913,215	1,153,351
Capital	12,719	187,310	97,484	431,069	0
<b>Total Budget</b>	<b>2,464,487</b>	<b>2,543,854</b>	<b>2,661,734</b>	<b>2,936,352</b>	<b>3,157,898</b>

## PERSONNEL DETAIL

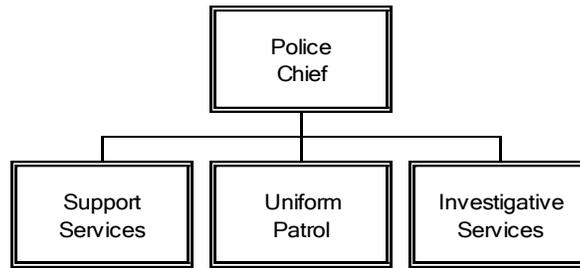
Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Parks, Rec. and Facilities Director	1	1	1	1	1
Recreation Services Manager	1	0	0	0	0
Parks & Recreation Superintendent	0	1	1	1	1
Landscape Architect/Proj Manager	1	1	1	0	0
Parks,Landscape & Open Space Mgr	0	0	0	0.25	0.50
Administrative Assistant II	1	1	1	1	1
Recreation Supervisor	2	2	2	2	2
Recreation Coordinator	3	2	2	2	3
Recreation Center Director	1	1	1	1	0
Recreation Specialist	0	0	0	0	1
Recreation Leader	2	2	2	2	2
Recreation Leader (2 Part-Time)	0	0	0	0	1
Clean City Coordinator	1	1	1	1	1
Buildings Superintendent	1	1	1	1	1
Administrative Assistant I - Bldgs.	1	1	1	1	1
Buildings Supervisor	1	1	1	0	0
Senior Maintenance Tech	2	2	2	1	1
Maintenance Technician	2	3	3	2	2
Maintenance Technician II	0	0	0	2	2
Grounds Supervisor	1	1	1	0	0
Grounds Foreperson	2	2	2	3	2
Grounds City Service Worker I	2	3	3	5	5
Grounds City Service Worker II	6	5	5	3	4
<b>Total Budgeted Positions</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>29.25</b>	<b>31.50</b>

In FY2015, 25% of the position allocation for the Parks, Landscape & Open Space Manager was moved to the General Fund from the City Parks Bond Fund.

In FY2016, 50% of the position allocation for the Parks, Landscape & Open Space Manager was moved to the General Fund from the City Parks Bond Fund.



# POLICE



The Support Services Division of the Police Department consists of the offices of the Chief of Police, Deputy Chiefs, Evidence and Property Unit, Records, Crime Analysis Unit, Internal Investigations, Accreditation, Training and Police Academy. Expenses related to the custody of prisoners are also part of this division.

The Uniform Patrol Services Division is charged with the responsibility of taking appropriate action to protect life and property; preserve the peace; prevent crime; enforce DUI and traffic laws; identify and arrest violators of the law; and enforce all federal, state and local laws and ordinances falling within the Department's jurisdiction. Included in the Uniform Patrol Services Division are a Selective Traffic Enforcement Program (STEP) Unit, a Community Response Unit and a Parking Officer.

The Investigative Services Division is comprised of the Detective Unit, Marietta-Cobb-Smyrna (MCS) Narcotics Task Force, Forensic Services Unit and Drug Enforcement Administration (DEA) Task Force. These units are responsible for investigating criminal cases from either a proactive or reactive standpoint and conducting building searches, drug searches and tracking.

# POLICE

## MISSION STATEMENT

To ensure the highest level of crime control and overall public safety through community problem-solving, active partnering with public sector agencies, extensive teamwork with the community and sharing of information with the public.

## GOALS AND ACTIONS

**Goal 1: Reduce the number of burglaries, larcenies, robberies, arson, auto thefts and aggravated assaults by five percent**

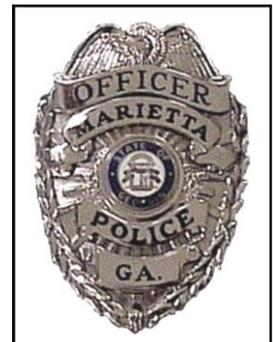
- ✓ Address the vagrant camp issue
- ✓ Conduct holiday enforcement plan
- ✓ Develop recommendations for crime reduction in multi-occupancy structures
- ✓ Establish standards for use of bait technology
- ✓ Review shoplifting offenses

**Goal 2: Utilize improved technology to increase efficiency, effectiveness and officer safety**

- ✓ Research body camera technology
- ✓ Review feasibility of "hands free" technology
- ✓ Explore usefulness of unmanned aerial devices (drones)
- ✓ Evaluate expansion of surveillance camera use
- ✓ Enhance in-car video systems in patrol vehicles

**Goal 3: Increase employee development opportunities**

- ✓ Increase number of intermediate and advanced certification courses offered in-house
- ✓ Review Senior Police Officer program
- ✓ Implement an Officer Security committee
- ✓ Evaluate alternative training opportunities
- ✓ Review and improve recruitment efforts
- ✓ Plan and provide a Management Leadership course



**Goal 4: Enhance cyber and forensic capabilities**

- ✓ Develop an Internet Crimes Against Children unit
- ✓ Research location-based social media intelligence software
- ✓ Upgrade computer forensics technology in Investigative Services division
- ✓ Review available investigative software; make recommendations for purchase
- ✓ Research expansion of the Crime Lab

**Goal 5: Implement enhancements to Critical Incident management**

- ✓ Develop plans to address acts of terrorism, civil disorders, natural disasters, prolonged power outages and critical incidents at hospitals



# POLICE

## PERFORMANCE MEASUREMENTS

Measurement	FY14 Actual	FY15 Estimate	FY16 Budget
<u>Crime Caseload:</u>			
Murder	7	2	1
Robbery	126	133	127
Aggravated Assault	113	121	115
Burglary	431	488	464
Larceny	2,139	1,769	1,681
Auto Theft	199	173	165
Average response time for emergency priority calls (minutes)	4	4	4
Compliance rate with National and State Certification Standards	100%	100%	100%
Training cost per sworn officer	\$3,200	\$3,264	\$3,427
% of recruits employed after 1 year	100%	83%	94%

## GOALS ACCOMPLISHED

- ◇ Achieved state recertification from the Georgia Association of Chiefs of Police and national re-accreditation through the Commission on Accreditation for Law Enforcement Agencies
- ◇ Reviewed current programs, policies and training and implemented appropriate changes as warranted
- ◇ Implemented computer-aided dispatch in patrol vehicles
- ◇ Hosted Citizens' Police Academy, a ten-week course designed to familiarize residents and business owners with City policing
- ◇ Instituted Cyber Crimes Unit within the Investigations Division
- ◇ Completed replacement of in-car video systems in patrol vehicles
- ◇ Reduced Part One offenses by five percent; Part One offenses include murder, robbery, aggravated assault, burglary, larceny, auto theft and arson
- ◇ Held written communications training; enhanced Field Training program and Career Counseling Program



Marietta Police Officers and Police Explorers reach out to the community during the National Night Out block party

# POLICE

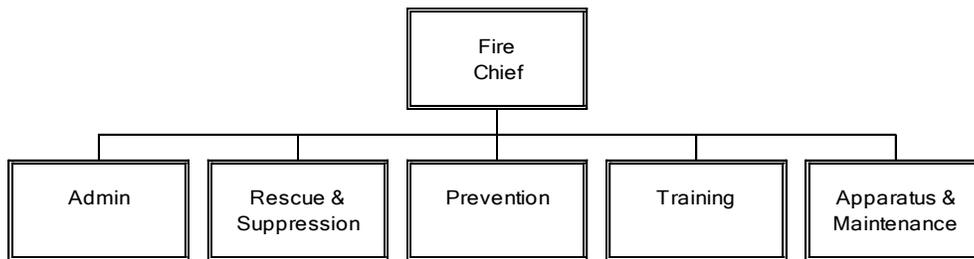
## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	11,411,214	11,372,457	11,702,280	11,855,138	12,623,666
Operating Services	2,109,494	2,155,526	2,218,689	2,281,190	2,390,811
Capital	0	177,538	190,045	223,176	0
<b>Total Budget</b>	<b>13,520,708</b>	<b>13,705,521</b>	<b>14,111,014</b>	<b>14,359,504</b>	<b>15,014,477</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Chief	1	1	1	1	1
Deputy Chief	2	2	2	2	2
Major	5	5	5	5	5
Lieutenant	8	8	8	8	8
Sergeant	15	15	15	15	15
Officer/Senior Officer	108	108	108	108	108
Administrative Assistant I	1	1	1	1	1
Administrative Assistant III	1	1	1	1	1
Administrative Services Technician	1	1	1	1	1
Support Services Technician	3	3	3	3	3
Police Expense Coordinator	1	1	1	1	1
Supervisor of Police Services	1	1	1	1	1
Crime Analyst	1	1	1	1	1
Cyber Specialist	0	0.5	1	1	1
Police Service Representative	18	18	18	18	18
Prisoner Transport Officer	4	4	4	4	4
Prisoner Trans. Officer (1 Part-Time)	0	0	0	0	0.5
Fleet Maintenance Coordinator	1	1	1	1	1
Parking Enforcement Officer	1	1	1	1	1
Bailiff (3 Part-Time)	1.5	1.5	1.5	1.5	1.5
PAL/Franklin Rd. Programs Coord.	0	0	1	1	1
<b>Total Budgeted Positions</b>	<b>173.5</b>	<b>174</b>	<b>175.5</b>	<b>175.5</b>	<b>176</b>

# FIRE



The Fire Department serves to effectively prepare, provide and promote services that minimize the loss of life and property resulting from fires, medical emergencies and other disasters.

The Administration Division is charged with the management of all Fire resources to assist with performance of the departmental mission. Policies and procedures are developed to provide guidelines for departmental operations.

The Suppression Division provides resources necessary to provide timely response to requests for emergency services. The priority for fulfilling these requests is, initially, for events threatening life and health; secondly, for events responsible for unacceptable levels of property damage; and thirdly, for events pertaining to unacceptable levels of environmental abuse.

Some of the operations that Suppression mitigates are: fires (commercial, residential, and transportation); medical (basic life safety and advanced life safety); hazardous materials (spills and leaks); and search and rescue (forcible entry, vertical rescue, confined space and water rescue).

Fire Prevention focuses on citizen safety by providing public education, inspections, code enforcement and investigations. This division also oversees the records and database to ensure that the department meets all its documentation responsibilities.

The Training Division insures that personnel meet all departmental, state and federal training goals and objectives and also purchases and oversees all personal protective equipment.

# FIRE

## MISSION STATEMENT

To effectively prepare, provide and promote services that minimize the loss of life and property resulting from fires, medical emergencies and other disasters.

## GOALS AND ACTIONS

### **Goal 1: Maintain and improve infrastructure and capabilities through the achievement of an Insurance Services Office (ISO) Class 1 rating**



- ✓ Complete the relocation of Station 56
- ✓ Replace pumper trucks, a ladder truck, a rescue truck and two staff vehicles; return to apparatus replacement schedule to meet future vehicle needs
- ✓ Update firefighting equipment: replace Advanced Life Support heart monitors, two thermal imaging cameras and fire extinguisher simulator
- ✓ Replace flooring and drop ceiling at three fire stations
- ✓ Replace hazmat tow vehicle and hazardous materials truck; add a breathing air truck to provide backup air supply
- ✓ Increase overall staffing by 17 personnel; increase minimum staffing per shift from 30 to 32; increase Fire Prevention staff by two personnel

### **Goal 2: Promote wellness and achieve physical fitness through an on-going program of functional exercise, proper nutrition and occupational evaluations**

- ✓ Promote balanced diet and healthy eating choices
- ✓ Encourage participation in fitness programs that improve or maintain cardiovascular/respiratory endurance, stamina, strength, flexibility, power, speed, coordination, agility and balance
- ✓ Evaluate and support wellness and fitness through annual fitness evaluations and medical exams; insure that equipment, time and space are available to perform fitness training

### **Goal 3: Increase firefighter safety and improve service delivery through construction of a Public Safety training facility**

- ✓ Complete site preparation; install fire hydrants; complete drives and pads for vehicle access
- ✓ Construct training tower and live fire burn training center
- ✓ Construct tactical and drill facility with public safety training props



# FIRE

## PERFORMANCE MEASUREMENTS

Measurement	FY14 Actual	FY15 Estimate	FY16 Budget
Total calls for service (all incidents)	11,999	10,750	10,850
Units dispatched to calls for service	16,610	16,850	17,000
Total Fire Calls	247	249	251
Structure fires	74	77	75
EMS (Emergency Medical Services) calls	7,542	7,600	7,700
ALS (Advanced Life Support) units in service	6	6	6
Plan reviews of commercial property	389	395	405
Business inspections	3,826	3,850	3,900
Fire investigations	66	64	62
Total departmental training hours	33,784	34,000	35,000
% of EMS responses in 6 minutes or less	71.47%	73.00%	75.00%
% of recruits employed after 1 year	100%	100%	100%
% of uniformed personnel who are paramedics	58%	60%	62%

## GOALS ACCOMPLISHED

- ◇ Put into service a new rescue truck, two replacement staff vehicles, a replacement command vehicle and a replacement air bottle truck
- ◇ Hired and trained eight new firefighters
- ◇ Ordered one pumper truck, to be delivered in the fall of 2015
- ◇ Replaced station bay doors where needed
- ◇ Completed the Master Plan for fire training facility
- ◇ Completed annual fitness evaluation (BLITZ) to demonstrate firefighting fitness ability
- ◇ Replaced HVAC systems at stations 52, 54 and 55



A Fire Department training exercise for new recruits



# FIRE

## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	9,942,625	10,130,322	10,267,765	10,630,491	10,963,797
Operating Services	893,788	866,827	1,028,733	982,198	1,070,006
Capital	39,097	30,638	27,128	347,679	0
<b>Total Budget</b>	<b>10,875,510</b>	<b>11,027,787</b>	<b>11,323,626</b>	<b>11,960,368</b>	<b>12,033,803</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Chief	1	1	1	1	1
Deputy Chief	1	1	1	1	1
Administrative Assistant III	1	1	1	1	1
Assistant Chief - Suppression	3	3	3	3	3
Station Commander - Suppression	6	6	6	6	6
Lieutenant/Lt. Medic - Suppression	15	15	15	15	15
Firefighter Engineer/Engineer Medic	33	33	33	33	33
Firefighter I/II/III	61	61	61	61	61
Assistant Chief - Prevention	1	1	1	1	1
Commander - Prevention	2	2	2	2	2
Admin. Assistant I - Prevention	1	1	1	1	1
Lieutenant-Prev.Ofc/Prev.Ofc, Medic	4	4	4	4	4
Assistant Chief - Training	1	1	1	1	1
Commander - Training	1	1	1	1	1
Administrative Assistant I - Training	1	1	1	1	1
Lieutenant - Training Officer	1	1	1	1	1
Lieutenant-EMS/Training Ofc.,Medic	1	1	1	1	1
Lieutenant - Homeland Security	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>135</b>	<b>135</b>	<b>135</b>	<b>135</b>	<b>135</b>

# NON-DEPARTMENTAL

City Non-departmental includes funds for expenditures that benefit more than one department. The budget for the items listed herein is not readily allocated to the recipient department. Actual expenditures, along with the budgeted amount at year-end, are reclassified for preparation of the year-end financial statements.

Each year there is a lump sum budget for personal services which will be allocated out to the departments during the course of the fiscal year. These items include funding for the sick leave sell back program and a salary savings amount that will be realized throughout the year based on vacant positions and a hiring delay.

Tourism expenses can be found in this area as well. The City levies a tax to the patrons of all hotels and motels inside the City limits and collects it from these business establishments on a monthly basis. The revenue from this tax is used for the promotion of tourism and is authorized to be distributed to, but not limited to, an exhibit hall, a conference center and a performing arts center. This promotes and supports tourism by providing a forum for conventions and trade shows as well as athletic, musical, theatrical, cultural, civic and performing arts events. The City distributes 62.5% of hotel/motel tax revenue that it receives as follows: Marietta Welcome Center receives 12.5%, the Hilton Atlanta/Marietta Hotel and Conference Center receives 30.25% and the Cobb Convention Center receives 19.75%.

In addition the City collects auto rental excise tax in the amount of 3% on all rental cars within the city limits. The City distributes these collections to local museums, theaters and other entities in order to promote tourism in the downtown area. These grants are administered through the Welcome Center as well. Tourism grants from hotel/motel tax and auto rental tax include the following: \$38,558 for Gone With the Wind Museum rent expense; \$60,000 for the Marietta-Cobb Museum of Art; \$128,697 for the Marietta Museum of History; \$2,547 for the Friends of Brumby Hall; \$40,222 for the Gone With the Wind Museum; \$8,000 for the Friends of Brown Park; \$40,000 for the Earl Smith Strand Theatre; \$4,500 for the Old Zion Baptist Church Heritage Museum; \$3,000 for Cobb Landmarks; \$20,000 for Atlanta Lyric Theater; \$15,000 for the Georgia Symphony Orchestra; \$43,000 for the Branding Project and \$38,000 for the Marietta Fire Museum.

Other general expenditures found in this departmental accounting entity include transfers to other funds of the City, such as the BLW, the Golf Course, Self-Insurance and others.

## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	0	0	0	0	-990,000
Tourism - Welcome Center	500,855	578,750	629,357	582,595	725,000
Tourism - Cobb Convention Center	360,003	404,731	427,914	513,130	513,500
Tourism - Marietta Conference Center	499,794	618,206	649,620	845,027	786,500
Operating Services	413,653	440,020	484,517	547,343	570,126
Indirect Cost Transfer to BLW Fund	3,009,147	3,009,147	3,009,147	3,009,147	3,009,147
Transfer to Golf Course	399,042	399,042	399,845	399,786	399,786
Transfer to Pension Fund	0	231,741	307,399	0	0
Miscellaneous Operating Transfers	119,290	0	0	0	0
Transfer to Self-Insurance Fund	1,077,738	1,596,743	1,858,816	1,082,049	1,307,531
Capital	342,680	0	0	0	750,000
<b>Total Budget</b>	<b>6,722,202</b>	<b>7,278,380</b>	<b>7,766,615</b>	<b>6,979,077</b>	<b>7,071,590</b>

Due to the hiring delay that is in place, the Personal Services budget has been decreased in a lump sum to account for the savings that will be generated by not filling General Fund positions. At year end, this budget amount will be allocated to the departments that had vacancies.

# **SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This section details the following:

- Lease Income Fund
- Tax Allocation District (TAD) Fund
- Cemetery Fund
- Community Development Block Grant (CDBG) Fund
- Grants Fund
- Asset Forfeiture Fund
- Radio System Core Replacement Fund
- Aurora Fire Museum Fund
- Gone With the Wind Museum Fund
- Hotel/Motel Tax Fund
- Auto Rental Excise Tax Fund
- Parks and Tree Funds

# **CAPITAL PROJECTS FUNDS**

Capital Projects Funds are used to account for the financial resources used for the acquisition and construction of major capital items and facilities. This section details the following:

- City Parks Bond Fund
- SPLOST 2011 Fund
- SPLOST 2016 Fund
- Redevelopment Bond Fund
- Citywide Projects Fund

# **DEBT SERVICE FUND**

The Debt Service Fund is used to account for the accumulation of resources and the payment of general long-term debt principal and interest. This section details the following:

- Debt Service Fund

## LEASE INCOME FUND

This fund was created in FY2010 to account for the rental income received by the Hilton Atlanta/Marietta Hotel and Conference Center. Because the City/BLW paid off the former Conference Center bonds, which were previously funded with this rental income, the City now uses these funds to pay the debt service on the Citywide Projects revenue bonds.

### EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Operating Services	2,780,306	2,769,456	2,760,850	2,769,444	2,759,322

## TAX ALLOCATION DISTRICT (TAD) FUND

A tax allocation district, or TAD, is a tool used to pay for infrastructure and other improvements in underdeveloped or blighted areas so that the property becomes productive and enhances the surrounding neighborhoods. As property within the TAD is redeveloped and improved, the City receives new property tax revenues as a result of the increased property values. This new revenue is used to make improvements in the TAD without raising taxes or dipping into the City's current tax revenues. The City's investment in the TAD is repaid through improved properties that become permanent sources of increased property tax revenues. The City currently has two TADs: the Center City South Renaissance (CCSR) TAD and the Center City Perimeter

### EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Operating Services	851,154	851,154	851,154	851,155	859,155
Capital	24,873	0	0	0	0
<b>Total Budget</b>	<b>876,027</b>	<b>851,154</b>	<b>851,154</b>	<b>851,155</b>	<b>859,155</b>

# CEMETERY FUND

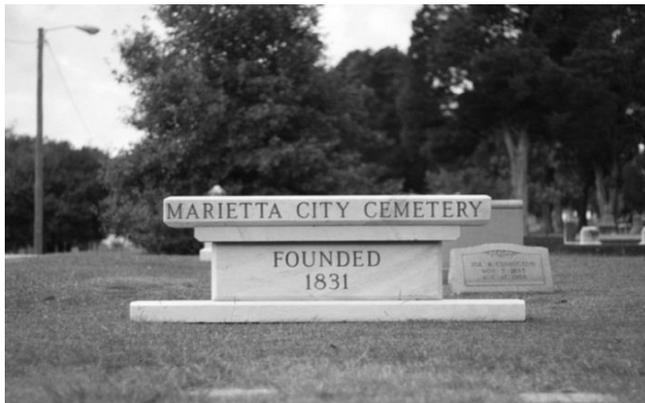
This fund was set up in FY1989 as a result of HB 1658, Act 949. The Act amended an act reincorporating the City of Marietta, passed March 23, 1977 (Ga. Law 1977, p. 3541). The Act provides the City with the power to levy and collect an additional tax of not more than one mill to repair and maintain City owned cemeteries. Included under the Act are procedures for the condemnation of property so that the City can do work on headstones as well as all the rest of the grounds. The current millage rate to support the maintenance and operations of the cemetery is .079 mills. The Parks, Recreation and Facilities Department assigns two employees to maintain the grounds of the City's cemetery.

## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	86,797	77,039	56,782	69,272	92,527
Operating Services	399,418	255,019	196,301	73,749	104,173
Capital	0	0	0	0	15,300
<b>Total Budget</b>	<b>486,215</b>	<b>332,058</b>	<b>253,083</b>	<b>143,021</b>	<b>212,000</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
City Service Worker I	1	0	0	0	0
City Service Worker II	1	2	2	2	2
<b>Total Budgeted Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>



# CDBG FUND

The Community Development Block Grant (CDBG) Program is a totally federally-funded program designed to assist the City of Marietta in addressing the needs of its low-income residents. The funds must be spent for this sole purpose. The City has committed CDBG funds to an ambitious Neighborhood Revitalization Program aimed at a comprehensive response to the deterioration of low and moderate-income neighborhoods. The City is promoting home ownership for first-time buyers, housing rehabilitation and various services to stem the decline.

## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	170,153	172,452	179,976	225,149	172,301
Operating Services	9,295	199,148	284,498	5,780	22,351
Capital	0	0	27,362	146,915	0
<b>Total Budget</b>	<b>179,448</b>	<b>371,600</b>	<b>491,836</b>	<b>377,844</b>	<b>194,652</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Manager of Housing Programs	1	1	1	1	1
Community Development Specialist	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>



## GRANTS FUND

The Grants Fund accounts for the purchases and projects related to the receipt of various federal, state and local grants. Police grants for technology, vehicles and K-9 programs have been received in the past. Expenditures from other grants, such as from Georgia Department of Transportation, include planning consultation services, downtown streetscape installation, a pedestrian bridge and walking trail construction. The provision of summer-time lunch programs for low-income families is also made possible through the use of grants.

### EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	11,546	11,441	9,757	2,751	13,721
Operating Services	157,142	198,712	138,087	104,522	200,500
Capital	2,150,654	2,897,214	2,186,459	1,333,395	0
<b>Total Budget</b>	<b>2,319,342</b>	<b>3,107,367</b>	<b>2,334,303</b>	<b>1,440,668</b>	<b>214,221</b>

## ASSET FORFEITURE FUND

The Police Asset Forfeiture Fund accounts for the expenditures of special public safety projects and purchases. These funds are obtained through local and federal seizures and confiscations and cannot be used to supplant funding normally appropriated during the budget process. Each year a contingency budget is established in an operating account for this fund. In order for authorized purchases to be made throughout the year, a budget transfer is transacted to move the budget to the correct operating or capital expenditure account.

### EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Operating Services	140,296	128,831	245,297	190,660	1,000,000
Capital	363,394	118,516	529,662	1,051,255	0
<b>Total Budget</b>	<b>503,690</b>	<b>247,347</b>	<b>774,959</b>	<b>1,241,915</b>	<b>1,000,000</b>

# RADIO SYSTEM CORE REPLACEMENT FUND

The Radio System Core Replacement Fund accounts for the funds the City is required to set aside each year and accumulate in order to pay for its portion of the county-wide 800 MHz radio communications system when it is replaced.

## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Operating Services	0	0	0	0	107,196

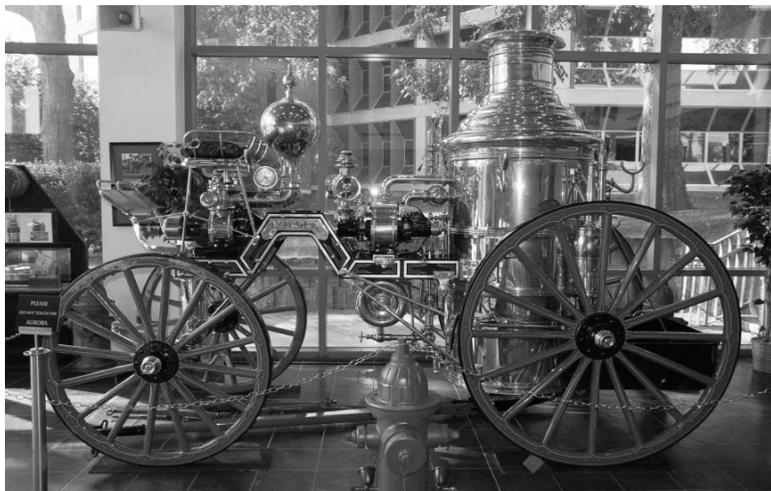
Funds are budgeted each year as a reserve increase. There is no history of expenditures because the system has not yet been replaced.

# AURORA FIRE MUSEUM FUND

The Aurora Fire Museum Fund accounts for the operation of the fire museum located inside the Marietta Fire Department headquarters in downtown Marietta. The museum showcases fire services in Marietta from the Civil War era through modern day. The addition of restored antique fire engines to the museum has complemented the display of historical fire service equipment and photographs.

## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Operating Services	475	1,218	1,295	0	0



1879 Silsby steamer "The Aurora"

# GONE WITH THE WIND MUSEUM FUND

The Gone With The Wind Museum Fund was established in FY2003 and accounts for the revenues and expenses associated with the display of the private collection of book and movie memorabilia owned by Dr. Christopher Sullivan from the movie *Gone With The Wind*. This collection is on lease to the City of Marietta and features an impressive compilation of artifacts related to the novel and film.

## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	61,156	58,247	68,508	68,963	68,288
Operating Services	70,024	81,887	87,507	70,066	92,384
<b>Total Budget</b>	<b>131,180</b>	<b>140,134</b>	<b>156,015</b>	<b>139,029</b>	<b>160,672</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Exhibit Coordinator	1	1	1	1	1
Exhibit Clerk (1 Part-Time)	0.5	0.5	0.5	0.5	0.5
<b>Total Budgeted Positions</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>



The Marietta Gone With The Wind Museum, "Scarlett on the Square" is housed in a historic building at 18 Whitlock Avenue just off Marietta Square. The facility also houses a gift shop.



## HOTEL/MOTEL TAX FUND

Pursuant to O.C.G.A. 48-13-51, the City of Marietta may levy an excise tax of 8% on lodging and accommodations for the promotion of tourism. These tourism dollars are transferred to the General Fund whereby they are disbursed to the Marietta Welcome Center, Cobb Galleria Convention Center and the Hilton Atlanta/Marietta Hotel and Conference Center.

### EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Operating Services	1,822,801	2,049,273	2,166,653	2,598,127	2,600,000

## AUTO RENTAL EXCISE TAX FUND

Pursuant to O.C.G.A. 48-13-90, the City of Marietta may levy an excise tax of 3% on rental motor vehicles for the purpose of promoting tourism. These tourism dollars are transferred to the General Fund whereby they are disbursed to local museums, theaters and non-profit organizations in the downtown area that draw visitors to the heart of Marietta. These grants are administered through the Marietta Welcome Center.

### EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Operating Services	359,413	379,446	443,707	439,286	400,000

## PARKS AND TREE FUNDS

The Parks and Tree Funds were established for the accounting of purchases and projects related to tree planting, parklands, park structures, tennis and basketball courts, walking trails and recreation centers. In addition, private estate donations have been utilized for the creation of a new park in the City.

### EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Operating Services	27,903	24,450	3,376	9,166	0
Capital	0	2,305	0	0	0
<b>Total Budget</b>	<b>27,903</b>	<b>26,755</b>	<b>3,376</b>	<b>9,166</b>	<b>0</b>

# CITY PARKS BOND FUND

The City Parks Bond Fund was established in FY2010 after the approval of a \$25 million bond referendum. Funding is provided for land acquisition; improvements to existing parks, facilities, trails and greenspace; development of new parks; administration fees and contingencies.

## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	90,496	93,315	95,153	73,663	50,954
Operating Services	203,697	71,721	152,246	476,826	300,000
Capital	3,511,853	2,997,306	1,332,802	4,712,732	5,849,046
<b>Total Budget</b>	<b>3,806,046</b>	<b>3,162,342</b>	<b>1,580,201</b>	<b>5,263,221</b>	<b>6,200,000</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Parks, Landscape & Open Space Mgr	1	1	1	0.75	0.50
<b>Total Budgeted Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0.75</b>	<b>0.50</b>

In FY2015, 25% of the position allocation for the Parks, Landscape & Open Space Manager was moved from the Parks Bond Fund to the General Fund.

In FY2016, 50% of the position allocation for the Parks, Landscape & Open Space Manager was moved from the Parks Bond Fund to the General Fund.



Custer Park is located off Fairground Street

# SPLOST 2011 FUND

The SPLOST 2011 Fund is the accounting entity for the expenditures related to the 1% Special Purpose Local Option Sales Tax (SPLOST) which was approved by voters in 2011 for a four-year period from 2012 through 2015. Funding is provided for traffic congestion relief, road improvements including redesign and resurfacing, intersection improvements, storm water drainage infrastructure improvements, sidewalk and multiuse trail construction, and capital improvements.

## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	38,002	254,044	269,158	219,700	267,114
Capital	1,432,169	4,238,031	4,657,488	6,170,674	22,520,586
<b>Total Budget</b>	<b>1,470,171</b>	<b>4,492,075</b>	<b>4,926,646</b>	<b>6,390,374</b>	<b>22,787,700</b>

The City dedicates 2 current staff positions for SPLOST administration. Those positions are currently listed on the Public Works Personnel Detail page; however, the associated cost is listed above in Personal Services. When the SPLOST is complete, the positions will revert back to the General Fund.

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
SPLOST Project Manager	1	1	1	1	0.5
<b>Total Budgeted Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0.5</b>



The roundabout on Fairground Street

## SPLOST 2016 FUND

The SPLOST 2016 Fund is the accounting entity for the expenditures related to the 1% Special Purpose Local Option Sales Tax (SPLOST), which was approved by voters in 2014 for a six-year period from 2016 through 2021. Funding is provided for projects including road resurfacing, general streets and drainage, intersection safety projects, replacement of the traffic control center, renovations and construction of other public buildings, and the purchase of public safety vehicles and equipment.

### EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Capital	0	0	0	0	4,600,000

The City dedicates 2 current staff positions for SPLOST administration. Those positions are currently listed on the Public Works Personnel Detail page; however, the associated cost is listed above in Personal Services. When the SPLOST is complete, the positions will revert back to the General Fund.

### PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
SPLOST Project Manager	0	0	0	0	0.5
<b>Total Budgeted Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.5</b>

## REDEVELOPMENT BOND FUND

The Redevelopment Bond Fund was established in FY2014 after the approval of a \$68 million bond referendum. Its purpose is to finance urban redevelopment projects including streetscape improvements in the Whitlock Avenue corridor. It will also provide funding for the acquisition and demolition of properties approved for redevelopment, right-of-way acquisitions and road infrastructure modifications to improve connectivity within the Franklin-Gateway redevelopment area.

### EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Operating Services	0	0	380,190	9,010	0
Capital	0	0	23,381,824	1,716,994	32,000,000
<b>Total Budget</b>	<b>0</b>	<b>0</b>	<b>23,762,014</b>	<b>1,726,004</b>	<b>32,000,000</b>

## CITYWIDE PROJECTS FUND

The Citywide Projects Fund was established in FY2010 when the City issued revenue bonds to support the construction of major projects or the purchase of major equipment or vehicles. The debt service for the revenue bonds is paid through the Lease Income Fund.

### EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Operating Services	8,679,495	0	0	0	0

# DEBT SERVICE FUND

The Debt Service Fund accounts for the principal and interest payments of the City's general obligation bonds. The budgeted principal and interest payments for FY16 are as follows:

Bond Issue	Principal	Interest	Total
School 2009A Refunding	3,160,000	536,250	3,696,250
Public Safety 2009B Refunding	950,000	38,000	988,000
Parks 2009D	1,040,000	226,025	1,266,025
Parks 2015 Refunding	300,000	418,308	718,308
Redevelopment 2013A	0	210,000	210,000
Redevelopment 2013B	2,650,000	2,529,315	5,179,315
<b>Total</b>	<b>8,100,000</b>	<b>3,957,898</b>	<b>12,057,898</b>

Marietta's outstanding General Obligation Bonds enjoy a Moody's rating of Aa2, a Fitch Investors Service rating of AA+, and a Standard and Poor's rating of AA+.

Please note that the amounts in the chart below also include applicable fees to the Debt Service Fund in addition to Principal and Interest payments such as administrative and service fees, which accounts for the difference between this chart and the Bond Issue table at the top of the page.

The information herein is only for general obligation bonds. For more information regarding debt on all city bonds, please see the Aggregate Debt Service section in the Financial Summary tab of this book. It includes a detailed description of all city bonds and a debt service schedule.

## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Operating Services	8,575,511	7,127,411	7,148,586	12,590,428	12,084,134

The City's debt policy states the total general obligation debt will not exceed 10% of the assessed valuation of taxable property. The calculation is as follows:

Assessed valuation of taxable property	2,799,120,171
Debt limit: 10% of assessed value	279,912,017
Less: Debt applicable to debt limit	<u>98,540,000</u>
Legal debt margin	181,372,017

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# PROPRIETARY FUNDS





# BOARD OF LIGHTS AND WATER FUND

The Board of Lights and Water (BLW) Fund is the largest Enterprise Fund of the City. The BLW Enterprise Fund accounts for the operations of electric and water distribution and sewer collection systems as well as administrative departments which support these operations. This section details the following:

- General Administration Departments
- Electrical Department
- Water & Sewer Department
- Utility Marketing Department
- Customer Care Department
- Information Technology Department
- Non-departmental Department

# BOARD OF LIGHTS AND WATER FUND

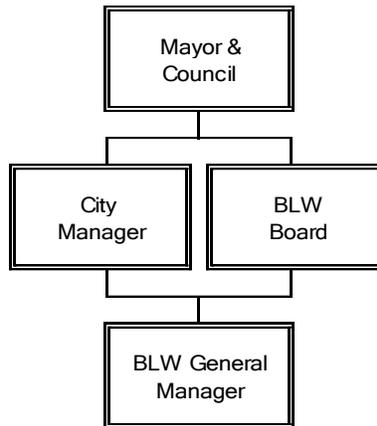
## SUMMARIZED OPERATING BUDGET FY2015

BLW Departments	Personal Services	Operating Services	Capital	Total Budget
<b>General Administration</b>				
BLW Board	25,200	10,800	0	36,000
General Manager's Office	239,432	168,296	0	407,728
Board Attorney	0	30,000	0	30,000
<b>Total General Administration</b>	<b>264,632</b>	<b>209,096</b>	<b>0</b>	<b>473,728</b>
<b>Utility Marketing</b>	<b>297,163</b>	<b>137,200</b>	<b>0</b>	<b>434,363</b>
<b>Electrical</b>				
Administration	287,717	214,353	0	502,070
Engineering	1,346,837	567,253	3,398,495	5,312,585
Warehouse	358,731	48,948	0	407,679
Distribution	4,580,145	1,589,841	1,253,828	7,423,814
Operations & Maintenance	1,181,700	577,914	427,747	2,187,361
Cost of Goods Sold	0	94,465,000	0	94,465,000
<b>Total Electrical</b>	<b>7,755,130</b>	<b>97,463,309</b>	<b>5,080,070</b>	<b>110,298,509</b>
<b>Water and Sewer</b>				
Administration	605,234	155,176	11,000	771,410
Engineering	508,410	56,170	0	564,580
Pump Station Maintenance	146,780	30,250	0	177,030
Meter Maintenance	445,047	47,260	465,000	957,307
Water Distribution	609,146	425,316	2,436,350	3,470,812
Wastewater Collection	844,158	419,791	1,675,000	2,938,949
Cost of Goods Sold	0	17,726,240	0	17,726,240
<b>Total Water and Sewer</b>	<b>3,158,775</b>	<b>18,860,203</b>	<b>4,587,350</b>	<b>26,606,328</b>

## BOARD OF LIGHTS AND WATER FUND SUMMARIZED OPERATING BUDGET FY2015

BLW Departments	Personal Services	Operating Services	Capital	Total Budget
<b>Customer Care</b>				
Administration	352,072	196,797	0	548,869
Customer Service	1,223,696	388,987	0	1,612,683
Meters and Services	639,318	94,767	50,000	784,085
Mail and Copy Center	100,823	701,888	0	802,711
<b>Total Customer Care</b>	<b>2,315,909</b>	<b>1,382,439</b>	<b>50,000</b>	<b>3,748,348</b>
<b>Information Technology (IT)</b>				
IT	1,097,200	1,259,803	110,000	2,467,003
Network Services	899,556	1,327,035	680,000	2,906,591
<b>Total Information Technology</b>	<b>1,996,756</b>	<b>2,586,838</b>	<b>790,000</b>	<b>5,373,594</b>
<b>Non-departmental</b>	<b>617,078</b>	<b>19,346,493</b>	<b>0</b>	<b>19,963,571</b>
<b>Total Operating Budget</b>				
	<b>\$16,405,443</b>	<b>\$139,985,578</b>	<b>\$10,507,420</b>	<b>\$166,898,441</b>

# BLW GENERAL ADMINISTRATION



The BLW Board is the policy-making body for the Board of Lights and Water utilities. The chairperson of this Board is the Mayor of the City of Marietta. In addition to the Mayor, one member of City Council sits on the Board. The other five members are appointed by the City Council for various terms.

The General Manager's Office is responsible for the efficient and effective administration of all departments and divisions of the Marietta Board of Lights and Water. This includes the Electrical Department, Water and Sewer Department, Marketing, Customer Care and Information Technology. The General Manager's Office is also the interface with outside organizations such as the Cobb County-Marietta Water Authority, Cobb County Water System, Georgia Public Web and the Municipal Electric Authority of Georgia.

The BLW has an annual budget of \$166.9 million and currently employs over 200 people. It is the largest municipal utility in the State, serving over 45,000 customers.

# GENERAL ADMINISTRATION

## MISSION STATEMENT

To provide reliable and competitive utility services to our customers and a fair return to the citizens of Marietta.

## GOALS AND ACTIONS

### **Goal 1: Improve financial performance by increasing revenues and decreasing costs**

- ✓ Increase revenues and sales margins through new marketing programs, economic development initiatives and pricing options
- ✓ Develop meaningful financial performance indicators for monitoring the financial health of the BLW; benchmark these indicators against State and National utilities
- ✓ Evaluate opportunities to optimize existing generation assets and analyze future supply and capacity options
- ✓ Maintain 10-year Capital Improvement Plan (CIP) for investing in the utility infrastructure to maximize performance while recognizing capital constraints

### **Goal 2: Identify opportunities to enhance operations through process improvement, benchmarking and best practices**

- ✓ Review existing business processes and key operating procedures to identify potential areas for maximizing efficiency and productivity
- ✓ Enhance the ability to accurately plan, schedule, estimate, budget and report on capital projects
- ✓ Upgrade computer applications for utility billing, work order management and management reporting
- ✓ Implement new technology to enhance planning, service delivery, operations and customer service
- ✓ Implement BLW strategy and goals for Distribution Automation; define quantitative measures for evaluating results

### **Goal 3: Develop Emergency Preparedness procedures and institute employee training**

- ✓ Participate in disaster preparedness exercises with City and County departments; coordinate activities through the City's Crisis Management Center
- ✓ Develop and practice emergency evacuation procedure for BLW campus
- ✓ Develop and maintain Emergency Operations Plan for electric and water services
- ✓ Develop continuity standards to support essential business functions in the event of an emergency that requires working from alternate facilities and/or locations

### **Goal 4: Continue to improve customer service and satisfaction**

- ✓ Promote customer service and satisfaction to employees through Customer Appreciation Rewards Employees (CARE) program
- ✓ Identify and implement improvements in technology to aid customers in their business transactions
- ✓ Monitor and track problem areas and issues as identified by customers and citizens
- ✓ Assess customer satisfaction among all customer classes; identify issues and measure results through customer satisfaction surveys

### **Goal 5: Evaluate personnel capabilities and develop a human resources plan to meet business needs in future years**

- ✓ Identify key management positions and the essential skill sets and required experience in those positions
- ✓ Implement career development programs for all management and supervisory personnel
- ✓ Continue to provide training and educational opportunities through on-the-job training and work-study programs for all employees

# GENERAL ADMINISTRATION

## PERFORMANCE MEASUREMENTS

Measurement	FY14 Actual	FY15 Estimate	FY16 Budget
<b>Meetings Held:</b>			
Board of Lights and Water – Regular	12	12	12
Board of Lights and Water – Special	1	1	2
Board of Lights and Water Committees	2	4	5
Resolutions Executed	25	20	25

## GOALS ACCOMPLISHED

- ◇ Completed \$10.1 million in capital projects for electric, water and sewer infrastructure
- ◇ Received the GAWP Gold Level 2014 Wastewater Collections System of the Year award; received the GAWP 2014 Water Distribution System of the Year award
- ◇ Achieved the highest (Diamond) level of Reliable Public Power Provider (RP3) recognition from the American Public Power Association
- ◇ Completed Customer Satisfaction surveys for Key Accounts and received exceptional results
- ◇ Achieved approximately \$44,000 in new annual outdoor lighting revenue
- ◇ Implemented payment extension by phone
- ◇ Expanded two-way radio communications for BLW crews
- ◇ Prepared comprehensive proposal for the new Braves stadium
- ◇ Implemented wireless meter reading program
- ◇ Achieved \$75,000 in competitive sales in new commercial market accounts
- ◇ Maintained yearly professional, technical and safety training standards according to Federal and State requirements
- ◇ Achieved new competitive annual sales in residential multi-family market of \$205,000
- ◇ Integrated Apogee Commercial Calculator with Click2Gov
- ◇ Redeveloped Crisis Management application
- ◇ Upgraded mobile collector
- ◇ Hosted Marietta's Citizens' Government Academy, a 5-week course designed to acquaint residents and business owners with the structure of city government
- ◇ Recovered over \$434,000 in annual revenue from rate audit and \$72,000 in additional annual revenue from outdoor lighting audit



# GENERAL ADMINISTRATION

## EXPENDITURE SUMMARY

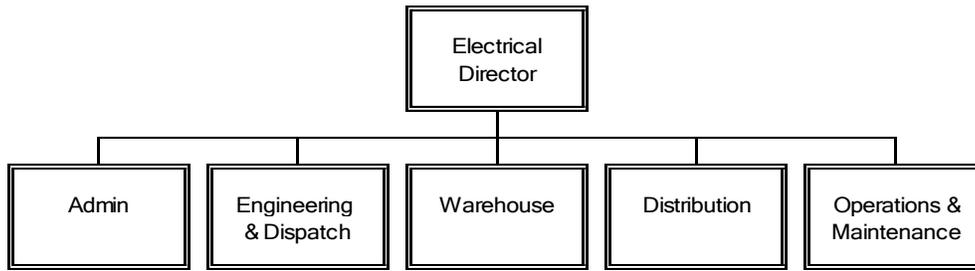
Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	255,751	251,884	210,005	201,550	264,632
Operating Services	138,068	195,172	186,863	118,998	209,096
Capital	0	0	0	75,187	0
<b>Total Budget</b>	<b>393,819</b>	<b>447,056</b>	<b>396,868</b>	<b>395,735</b>	<b>473,728</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
BLW General Manager	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Board Chairperson	1	1	1	1	1
Board Member	6	6	6	6	6
<b>Total Budgeted Positions</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

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# ELECTRICAL



The function of the Administration Division is to oversee the operations of all Electrical Department programs and processes. Included in this division are Safety & Training and Administrative Support and Coordination.

The Engineering Division is responsible for the engineering and design of changes to the distribution system and the planning and design of other facilities such as substations to ensure adequate capacity for future growth. It maintains records for various programs, reliability indices, permit records, easements and customer load records and coordinates all repair, maintenance, emergency and trouble calls. Engineering is also responsible for the daily operation of the SCADA Control Center and improvements to the SCADA system.

The Warehouse is responsible for ordering, unloading, receiving, issuing material and inventory control that are required to keep electrical and water operations functioning. It manages the status of items being returned to the Warehouse and determines if they are to be discarded or reused. This division receives all package deliveries and is responsible for notifications of delivery to the respective departments.

The Distribution Division installs, constructs and maintains the overhead and underground electrical distribution system including primary conductors, secondary conductors, transformers, switches, reclosers, capacitors and other devices necessary to provide electrical service to BLW customers. Distribution is responsible for all emergency repairs resulting from power outages.

The Operations and Maintenance Division (O&M) maintains, repairs, tests, installs and calibrates all electrical watt-hour meters and metering transformers. It is responsible for installing, removing and maintaining substation equipment and facilities. This division maintains a periodic meter change-out schedule to ensure accurate billing and also tests, repairs and installs all load management equipment. O&M is also responsible for general services and maintenance of street and area lighting and maintains an evening crew to provide additional services such as disconnects and re-connects. In addition, O&M assists in major outages and other emergency situations.

# ELECTRICAL

## MISSION STATEMENT

To design, build, operate and maintain a reliable electrical distribution system that will deliver competitive, dependable electric energy to customers.

## GOALS AND ACTIONS

### **Goal 1: Improve electrical distribution system reliability**

- ✓ Monitor and report System Average Interruption Duration Index (SAIDI), Momentary Average Interruption Frequency (MAIFI), System Average Interruption Frequency Index (SAIFI) and other indices; utilize results to direct system maintenance and rehabilitation efforts
- ✓ Reconductor 8% of cross-link primary underground cable annually based on age, repairs and need
- ✓ Complete 25% of substation preventative maintenance annually
- ✓ Convert overhead to underground based on age, repairs and need as directed by City ordinance
- ✓ Inspect 10% of single-phase pad mount transformers each year
- ✓ Perform thermography scans at all substations and key customer accounts on an annual basis
- ✓ Monitor redevelopment projects as requested by developers and evaluate future needs
- ✓ Visually inspect 10% of wooden poles for structural integrity on an annual basis
- ✓ Implement Smart Grid strategy for the department
- ✓ Trim 25% of the trees on the distribution system annually
- ✓ Continue implementation of Distribution Automation
- ✓ Reconductor selected overhead distribution facilities based on age, repairs and need and the 2009 Engineering and Coordination System study

### **Goal 2: Improve operational efficiency**

- ✓ Update feeder and substation contingency switching plan on an annual basis
- ✓ Install fiber optic system to feeder tie switches and other devices
- ✓ Schedule meetings with Standards Committee: review standards on an as-needed basis
- ✓ Balance loads on feeder phases within acceptable limits and perform system overload and voltage studies
- ✓ Install 20% of new automated switches to achieve goal of grid operations and distribution automation

### **Goal 3: Develop, deliver and evaluate safety and training programs for Electrical staff**

- ✓ Conduct a minimum of ten in-house safety training sessions for all electrical employees
- ✓ Continue to evaluate the training processes for all electrical divisions
- ✓ Provide for continuing education to enhance opportunities for future advancement

### **Goal 4: Enhance emergency preparedness and training efforts**

- ✓ Review emergency procedures for outage management by updating the Storm Restoration Manual on a quarterly basis
- ✓ Participate in and monitor Continuity of Operations (COOP) and Continuity of Government (COG) processes
- ✓ Actively participate in the Crisis Management Center (CMC) when activated



# ELECTRICAL

## PERFORMANCE MEASUREMENTS

Measurement	FY14 Actual	FY15 Estimate	FY16 Budget
New Customer Work Orders	93	100	100
Lighting Repair Work Orders	1,404	1,500	1,500
Line Clearance (miles)	170	180	185
Trees Removed on System	545	560	550
Meter Site Audits	308	400	400
Transformer Infrared Scanning	678	675	600
Average Annual Outage Duration (minutes)	102	81	80
Vehicular Incidents	3	2	2
Personnel Injuries	4	3	3

## GOALS ACCOMPLISHED

- ◇ Replaced 10% of cross-link primary underground cable
- ◇ Completed 25% of substation preventative maintenance
- ◇ Inspected 10% of single phase underground transformers at various locations
- ◇ Conducted monthly safety and training meetings
- ◇ Completed thermography scans of 20 substations and 35 key customer accounts
- ◇ Completed fiber optic system into substations and open feeder tie switches



# ELECTRICAL

## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	7,024,322	7,151,693	7,207,165	7,245,855	7,755,130
Operating Services	2,644,324	2,556,386	2,760,892	3,008,072	2,998,309
Cost of Goods Sold	82,832,626	83,394,941	86,236,553	82,421,184	94,465,000
Capital	6,196,264	6,952,525	5,621,287	4,931,367	5,080,070
<b>Total Budget</b>	<b>98,697,536</b>	<b>100,055,545</b>	<b>101,825,897</b>	<b>97,606,478</b>	<b>110,298,509</b>

## PERSONNEL DETAIL (continued on next page)

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Electrical Director	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1
Training & Safety Manager	1	1	1	1	1
Engineering Manager	1	1	1	1	1
Administrative Assistant I - Eng.	1	1	0	0	0
Electrical Engineering Assistant	0	0	1	1	1
Electrical Engineer	2	2	1	1	1
Power Control Supervisor	1	1	1	1	1
Systems Design Supervisor	1	1	1	1	1
Senior Electrical Designer	0	1	2	2	2
Electrical Designer	4	4	4	4	4
Power Control/Master Control Tech	5	5	5	5	5
Utility Network Analyst	1	1	1	0	0
Warehouse Manager	1	1	1	1	1
Warehouse Foreperson	1	1	1	1	1
Warehouse Material Processor	3	3	3	3	3
<b>SUBTOTAL (this page)</b>	<b>24</b>	<b>25</b>	<b>25</b>	<b>24</b>	<b>24</b>

# ELECTRICAL

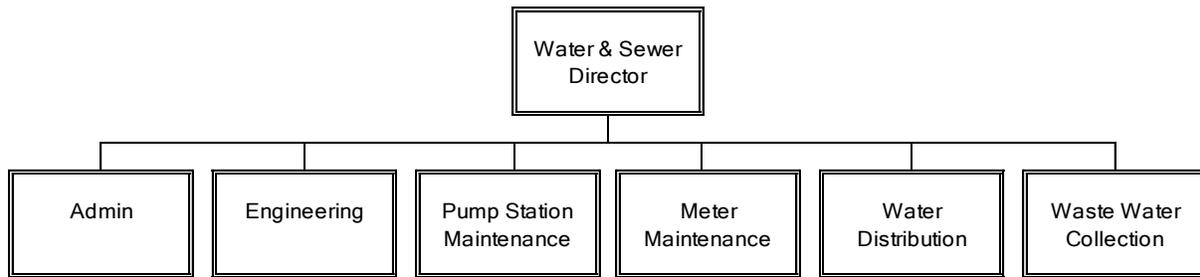
## PERSONNEL DETAIL (continued from previous page)

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Distribution Superintendent	1	1	1	1	1
Distribution Supervisor	2	2	2	2	2
Distribution Coordinator	1	1	1	1	1
Electrical Line Foreperson	8	8	8	8	8
Apprentice Line Worker /Line Worker	31	31	31	31	31
Tree Crews Supervisor	1	1	1	1	1
Tree Crews Foreperson	1	1	1	1	1
Apprentice Tree Trimmer/Tree Trim.	2	2	2	2	2
Operations & Maint. Superintendent	1	1	1	1	1
Operations & Maint. Supervisor	1	1	1	1	1
Substations Supervisor	1	1	1	1	1
Meter Systems Supervisor	1	1	1	1	1
Apprentice/Electrical/Senior Tech.	9	9	9	9	9
Thermography Technician	1	1	1	1	1
Utility Locator	2	2	2	2	2
SUBTOTAL (this page)	63	63	63	63	63
<b>TOTAL BUDGETED POSITIONS</b>	<b>87</b>	<b>88</b>	<b>88</b>	<b>87</b>	<b>87</b>



Crews respond to a power outage due to an overnight storm

# WATER AND SEWER



The function of the Administration Division is to oversee the operations of the Water and Sewer Department.

The Engineering Division is responsible for the planning and construction of all capital improvements to the distribution and collection systems. Responsibilities include short-term and long-term planning, maintaining compliance with all Federal and State drinking water and clean water regulations and maintaining the Geographic Information System.

The Pump Station Maintenance Division operates and maintains one sewage pump station, three water pump stations and two elevated water storage tanks.

The Meter Maintenance Division's responsibilities include the large meter testing program, water meter replacement program, water meter repairs, water main flushing program and water valve exercise and maintenance program.

The Water Distribution Division is responsible for the operation and maintenance of the BLW's water distribution system. Responsibilities include the maintenance of fire hydrants, various sizes of water mains, control valves, and water connections.

The Wastewater Collection Division is responsible for the operation and maintenance of the wastewater collection system. This division maintains sanitary sewer mains, manholes and service lines.

# WATER AND SEWER

## MISSION STATEMENT

To provide our customers with high quality water distribution, wastewater collection and water resource management services while maintaining fiscal responsibility.

## GOALS AND ACTIONS



### **Goal 1: Maximize water revenues through the reduction of real and apparent water losses**

- ✓ Continue yearly replacement program of 10% of small meters and GPS locations
- ✓ Test and calibrate all large meters on a yearly basis
- ✓ Replace chambers in 20% of medium sized meters each year
- ✓ Perform water pipe leak detection surveys on 3% of the distribution system each year
- ✓ Maintain an Infrastructure Leakage Index (ILI) of less than 2.0 and a distribution water loss of less than 10%

### **Goal 2: Maintain water quality standards as they relate to water distribution systems**

- ✓ Ensure regulatory compliance of the estimated 1,130 medium and high hazard backflow locations by requiring inspection records on all locations
- ✓ Perform uni-directional flushing of 10% of the distribution system on a yearly basis
- ✓ Administer water quality sampling and Disinfection By-products Program (DBP) as required by the EPD
- ✓ Clean and inspect Sugar Hill and Redwood elevated storage tanks every three years
- ✓ Install residential backflow devices in conjunction with new residential meter installations

### **Goal 3: Eliminate sanitary sewer overflows**

- ✓ Inspect 20% of large diameter pipes; inspect 5% of the small diameter pipes via Closed Circuit TV (CCTV) on an annual basis
- ✓ Clean 35% of the collection system each year which includes priority cleaning of 103,000 feet
- ✓ Inspect all sanitary sewer aerial stream crossings on an annual basis
- ✓ Install permanent sewage flow meters at key locations to monitor the impact of redevelopment
- ✓ Inspect 40% and clear 20% of sanitary sewer easements annually

### **Goal 4: Improve system reliability with infrastructure improvements**

- ✓ Replace 2% of large water transmission lines on a yearly basis
- ✓ Replace 1% of distribution lines on a yearly basis to improve water quality and system reliability
- ✓ Complete upgrades and major rehabilitation to the Campbell Hill, Sugar Hill and Redwood water pump stations on a rotating basis each year
- ✓ Rehabilitate or replace sewer manholes as recommended by I/I studies and sewer system model
- ✓ Update distribution and collection system hydraulic models to guide rehabilitation projects and determine impact of redevelopment on system capacity
- ✓ Inspect, exercise and repair 5% of valves in the distribution system on a yearly basis
- ✓ Rehabilitate sewer lines as recommended by I/I studies and collection system model
- ✓ Develop and fund program to install sanitary sewers in areas presently served by septic tanks
- ✓ Continue development of asset management program to define levels of service; identify programs needed to extend the useful service life of critical assets
- ✓ Inspect 20% of large water pipes in the distribution system

### **Goal 5: Maintain employee training standards for system operations, safety and technical expertise**

- ✓ Maintain compliance with Federal and State mandates through operator certification training
- ✓ Continue safety training for all employees, approximately 400 hours per year
- ✓ Continue to support professional development training

# WATER AND SEWER

## PERFORMANCE MEASUREMENTS

Measurement	FY14 Actual	FY15 Estimate	FY16 Budget
Distribution water loss	6.8%	<10.0%	<10.0%
Water Distribution - Failures per 100 miles of pipe	69.3	59.4	<35.4
Wastewater Collection – Failures per 100 miles of pipe	17.6	22.9	<7.2
Technical Complaints per 1,000 customers	13.4	12.6	<6.9
Sanitary Sewer Overflows (SSO) per 100 miles of pipe	5.4	3.1	<7.3
Training Hours per employee	37.5	>20.0	>20.0

## GOALS ACCOMPLISHED

- ◊ Replaced 10% of small meters and GPS locations
- ◊ Replaced chambers in 20% of medium sized meters
- ◊ Tested and calibrated all large meters
- ◊ Ensured compliance of high and medium hazard backflow locations through inspection at various sites
- ◊ Reviewed Vulnerability Assessment recommendations and Emergency Response Plan
- ◊ Administered Disinfection Byproducts Program (DBP) as required by the EPD
- ◊ Completed uni-directional flush of 10% of the distribution system
- ◊ Administered water quality sampling as required by the EPD
- ◊ Installed sewage flow meters at key locations to monitor the impact of redevelopment
- ◊ Cleaned approximately 35% of the collection system
- ◊ Inspected businesses requiring grease control devices to ensure program compliance
- ◊ Inspected sanitary sewer aerial stream crossings
- ◊ Completed Closed Circuit TV (CCTV) inspection of 5% of the collection system small diameter pipes
- ◊ Inspected, exercised and repaired 5% of the valves in the distribution system
- ◊ Inspected 40% and cleared 20% of sanitary sewer easements
- ◊ Replaced portions of water distribution lines and water transmission lines to improve system reliability
- ◊ Rehabilitated 1% of wastewater collection lines
- ◊ Applied chemical treatment for root control to 1% of the collection system
- ◊ Maintained operator certification training as required by Federal and State law
- ◊ Completed upgrades and major rehabilitation to water pump stations on a rotating basis each year



# WATER AND SEWER

## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	2,728,063	2,640,703	2,845,285	2,927,114	3,158,775
Operating Services	1,033,176	1,060,201	2,070,728	976,886	1,133,963
Cost of Goods Sold	16,277,352	16,316,005	16,035,724	16,145,506	17,726,240
Capital	3,823,211	4,562,576	3,174,188	3,240,183	4,587,350
<b>Total Budget</b>	<b>23,861,802</b>	<b>24,579,485</b>	<b>24,125,925</b>	<b>23,289,689</b>	<b>26,606,328</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Water and Sewer Director	1	1	1	1	1
Administrative Assistant II - Admin.	1	1	1	1	1
Superintendent	1	1	1	1	1
Projects Planner	1	1	1	1	1
Environmental Compliance Coord.	1	1	1	1	1
Inspector	1	1	1	1	1
Dispatcher	1	1	1	1	1
Engineering Manager	1	1	1	1	1
Engineering Inspector	1	2	2	2	2
Engineering Project Manager	1	1	1	1	1
GIS Coordinator	1	1	1	1	1
Civil Engineering Assistant	1	1	1	1	0
Pump Station Foreperson	1	1	1	1	1
Pump Station Mechanic	1	1	1	1	1
Meter Maintenance Supervisor	1	1	1	1	1
Water Meter Service Worker	2	2	2	2	2
Apprentice/SysOp I/Sys Op II-Meters	4	4	4	4	4
Distribution Supervisor	1	1	1	1	1
Distribution Foreperson	2	2	2	2	2
Apprentice/SysOp I/Sys Op II - Dist.	4	4	4	4	4
Senior Utility Locator	1	1	1	1	1
Utility Locator	1	1	1	1	1
Wastewater Supervisor	1	1	1	1	1
Wastewater Foreperson	3	3	3	3	3
Apprentice/SysOp I/Sys Op II-Sewer	9	9	9	9	9
<b>Total Budgeted Positions</b>	<b>43</b>	<b>44</b>	<b>44</b>	<b>44</b>	<b>43</b>

# UTILITY MARKETING



The responsibility of the Utility Marketing Department is to increase profitable electrical sales to new and existing customers and to locate new enterprises in the service area while ensuring a high level of customer satisfaction, value and loyalty. It is also responsible for the promotion of energy efficiency and water conservation and education in all market segments.

Based on market research, the department develops new programs, services and advertising to capture competitive loads, increase revenues and customer satisfaction, promote energy efficiency and water conservation efforts and coordinates efforts with the Economic Development Division to ensure that all programs and services are focused on the specific needs of the customer.

# UTILITY MARKETING

## MISSION STATEMENT

To increase profitable sales to new, existing and Customer Choice customers while ensuring a high level of customer satisfaction, value and loyalty.

## GOALS AND ACTIONS

### **Goal 1: Increase electric revenues for key market segments**

- ✓ Achieve \$100,000 in competitive sales in Key Accounts; achieve \$75,000 in competitive sales in new and existing commercial markets (non Customer Choice accounts)
- ✓ Achieve competitive sales in existing residential market of 50 kW
- ✓ Obtain \$50,000 in outdoor lighting sales to new and existing customers
- ✓ Achieve a success rate of 100% for all Customer Choice jobs competed for and awarded
- ✓ Achieve a 100% competitive sales ratio (revenue won/total available revenue) for all Customer Choice jobs for which we compete
- ✓ Achieve 50% and 80% market penetration of electric or dual fuel heat pumps and electric water heating in new single family homes and new multi-family dwellings, respectively
- ✓ Implement Economic Development plan to attract business into the City and BLW service territory

### **Goal 2: Develop marketing programs that increase customer profitability and loyalty**

- ✓ Evaluate service facilities of all Key Accounts to proactively improve reliability
- ✓ Continue to develop, implement and monitor conservation/efficiency programs for water and power customers
- ✓ Evaluate the need to develop revised incentives for heat pumps and water heaters
- ✓ Determine feasibility of providing incentives for energy efficiency rebates for commercial customers

### **Goal 3: Enhance branding and company image to new and retrofit markets**

- ✓ Promote electric end-uses, water conservation and energy efficiency through newsletters, target marketing, newspapers, brochures, website and other forms of advertising
- ✓ Evaluate advertising needs and establish program and annual calendar to promote marketing efforts
- ✓ Deliver monthly newsletter to commercial and industrial customers

### **Goal 4: Identify opportunities to increase sales, develop marketing programs and increase customer satisfaction**

- ✓ Develop and implement customer satisfaction survey for Key Accounts
- ✓ Develop and implement residential and commercial saturation surveys to determine appliance saturations; equipment age; space and water heating fuel saturations; energy efficiency measures and dwelling descriptions
- ✓ Develop and implement customer satisfaction surveys for residential and commercial accounts

### **Goal 5: Ensure that appropriate rate policies and procedures are in place**

- ✓ Monitor billing of Customer Choice, Key Accounts and contractual customers to ensure billing accuracy

### **Goal 6: Coordinate efforts with Customer Care in an advertising, branding and image campaign**

- ✓ Enhance branding and image through the promotion of electric end-uses, water conservation and energy efficiency to the new and retrofit markets
- ✓ Deliver monthly newsletter to commercial and industrial customers
- ✓ Evaluate advertising needs and establish program to promote marketing efforts to aid in solidifying our market position

# UTILITY MARKETING

## PERFORMANCE MEASUREMENTS

Measurement	FY14 Actual	FY15 Estimate	FY16 Budget
Market Penetration of Electric/Dual Fuel Heat Pumps and Electric Water Heating in New Single Family Homes	0%	0%	50%
Market Penetration of Electric/Dual Fuel Heat Pumps and Electric Water Heating in New Multi Family Homes	97%	64%	80%
Customer Choice Jobs Competed for and Awarded	50%	83%	100%
Competitive Sales in Residential Market (Kilowatts)	22	5	50
Competitive Sales in Commercial Market (New and Existing)	\$74,666	\$95,375	\$75,000
Competitive Sales in Key Account Market	\$15,956	\$15,000	\$100,000
Outdoor Lighting Sales	\$43,957	\$30,000	\$85,000
Rate Audit Recovery	\$309,851	\$77,000	\$50,000

## GOALS ACCOMPLISHED

- ◇ Completed customer satisfaction surveys for residential, commercial and key accounts
- ◇ Continued to monitor billing of Customer Choice, Key Accounts, Outdoor Lighting and contractual customers to ensure billing accuracy; recovered \$309,851 in FY14 and \$77,000 year-to-date in FY15
- ◇ Achieved 97% market penetration of electric or dual fuel heat pumps and electric water heating in new multi-family dwellings in FY14
- ◇ Obtained \$43,957 in outdoor lighting sales to new and existing customers in FY14
- ◇ Achieved \$75,000 in competitive sales in new and existing commercial market accounts in FY14 and \$95,375 year-to-date in FY15



# UTILITY MARKETING

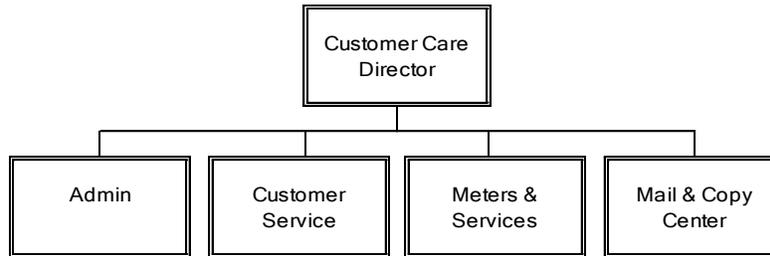
## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	263,098	275,668	291,864	293,006	297,163
Operating Services	471,431	66,550	215,881	61,026	137,200
<b>Total Budget</b>	<b>734,529</b>	<b>342,218</b>	<b>507,745</b>	<b>354,032</b>	<b>434,363</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Utility Marketing Director	1	1	1	1	1
Marketing Representative	2	2	2	2	2
Administrative Assistant II	1	0	0	0	0
<b>Total Budgeted Positions</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

# CUSTOMER CARE



Customer Care Administration oversees and directs the operations of Customer Service, Meters and Services, and the Mail and Copy Center.

The Customer Service Division is responsible for establishing new accounts, billing all accounts, processing payments, collecting for non-payment, terminating accounts and assisting customers with inquiries concerning meter reading and billing questions. This division assists both residential and commercial customers in energy management and water consumption monitoring. It also bills the sanitation charges for customers that live inside the city limits.

The Meters and Services division is responsible for reading electric and water meters and performing service orders for connection and disconnection per customer request. While collecting meter data, this division investigates meter tampering, power diversion, damaged and inoperative electric and water meters, and monitors demand meter fluctuations. In addition, it completes meter re-read requests and assists the Mail and Copy Center in preparing utility billing for mailing.

The Mail and Copy Center coordinates the City's mail by picking up and delivering mail to the U.S. Postal Service and by distributing mail throughout all City/BLW buildings. Other responsibilities include the preparation of utility bills, tax bills and other correspondence for mailing. Additionally, this division duplicates, binds and distributes documents for all departments as needed and is responsible for all the copier leases throughout city facilities.

# CUSTOMER CARE

## MISSION STATEMENT

To improve customer satisfaction by delivering the highest level of customer service while anticipating our customers' needs.

## GOALS AND ACTIONS

### **Goal 1: Maximize efficiency of operations to reduce overall operating costs**

- ✓ Review Xerox contracts and evaluate for cost effectiveness
- ✓ Complete resealing of electric meters
- ✓ Manually read 1,500 electric meters per year and inspect meter boxes
- ✓ Maintain monthly outbound phone report to track number of calls completed based on total call list
- ✓ Evaluate replacement of mail processing equipment
- ✓ Review all billing cycles and routes
- ✓ Maintain manual meter reading times to less than 250 hours per month
- ✓ Track expenses in order to charge back costs to departments for color copy requests and duplicate copy jobs
- ✓ Maintain meter reading accuracy of 99%; continue meter testing program for residential meters
- ✓ Maintain bad debt of .50% of revenues
- ✓ Maintain report tracking payment arrangements
- ✓ Review Meter Data Management Solutions

### **Goal 2: Continue to expand and streamline opportunities for customers to conduct business with the BLW on the internet and through the use of new technologies**

- ✓ Continue to utilize data logger to assist customers who may have a water leak
- ✓ Evaluate Real Time Pricing (RTP) and Smart Metering modules from SunGard
- ✓ Evaluate mobile applications for utility bill payments
- ✓ Complete implementation of Tantalus project which automates utility processes

### **Goal 3: Develop rate administration procedures to ensure accuracy of customer utility bills**

- ✓ Review all demand meter changes on a monthly basis to confirm correct multiplier is being applied
- ✓ Conduct rate calculations in the event of a rate change and/or purchased power adjustment
- ✓ Conduct semi-annual rate calculations to verify billing accuracy

### **Goal 4: Support and provide training for employees to stay abreast of industry standards, current events and services offered**

- ✓ Continue to build and utilize portfolio of Cognos reports to improve Customer Care operation
- ✓ Provide yearly training sessions for Customer Care staff focusing on providing quality customer care and personal/professional development
- ✓ Continue monthly safety meeting program for meter reading, collections and service personnel to ensure safety knowledge of meter bases
- ✓ Implement Customer Care training/certification program for third level participation
- ✓ Coordinate training with Gas South to ensure Customer Service representatives are adequately trained on our natural gas alliance
- ✓ Cross-train all meter reading staff
- ✓ Document Itron meter reading functions and processes
- ✓ Document all Customer Service/Billing processes, procedures and system modifications and their functionalities

### **Goal 5: Utilize MV90xi software system to collect, manage and analyze utility data**

- ✓ Continue to keep the database current
- ✓ Resolve any system problems in a timely manner
- ✓ Provide load data to Marketing department to aide in the development of marketing proposals

# CUSTOMER CARE

## PERFORMANCE MEASUREMENTS

Measurement	FY14 Actual	FY15 Estimate	FY16 Budget
Number of Customer Phone Calls	115,707	122,000	122,000
Number of Meter Readings	797,395	798,000	798,000
Annual Meter Reading Hours	2,400	2,400	2,400
Number of Utility Cut-Offs	11,479	12,052	12,100
Uncollectible Accounts as % of Revenue \$	0.32%	0.35%	0.36%
Average Wait Time per Customer Call	2:05	2:30	3:00

## GOALS ACCOMPLISHED

- ◇ Implemented payment extension by phone
- ◇ Upgraded mobile collector
- ◇ Tested billing system upgrade to ensure functionality
- ◇ Attained new record for Gas South revenues
- ◇ Achieved record high scores on Customer Service satisfaction surveys



# CUSTOMER CARE

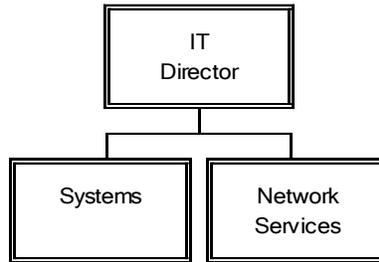
## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	2,152,338	2,100,476	2,128,019	2,253,322	2,315,909
Operating Services	1,553,052	1,288,020	1,219,142	1,303,361	1,382,439
Capital	55,623	100,976	315,516	2,000,956	50,000
<b>Total Budget</b>	<b>3,761,013</b>	<b>3,489,472</b>	<b>3,662,677</b>	<b>5,557,639</b>	<b>3,748,348</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Customer Care Director	1	1	1	1	1
Administrative Assistant II - Admin.	1	1	1	1	1
Principal Utility Analyst	0	0	0	2	0
Customer Care Analyst	0	0	0	0	2
Customer Service Manager	1	1	1	1	1
Customer Service Supervisor	2	2	2	2	2
Customer Service Representative I/II	15	15	15	15	15
Senior Collections Representative	1	1	1	0	0
Collections Representative	2	2	2	0	0
Final Billing Representative	1	1	1	1	1
Customer Service Data Specialist	1	1	1	1	1
Cashier	3	3	3	3	3
Switch Board Clerk	1	1	1	1	1
Meters & Services Supervisor	1	1	1	1	0
Meters & Services Manager	0	0	0	0	1
Meters & Services Foreperson	1	1	1	1	1
Meter Service Worker	2	2	2	2	2
Lead Meter Reader	1	1	1	1	1
AMR Field Technician	2	2	2	2	2
Meter Reader	3	3	0	0	0
Field Data Collection Specialist	0	0	3	3	2
Senior Collections Representative	0	0	0	1	0
Collections Representative	0	0	0	2	2
Mail and Copy Center Supervisor	1	1	1	1	1
Mail Clerk	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>43</b>	<b>41</b>

# INFORMATION TECHNOLOGY



The Information Technology Department (IT) is a support function that supplies all City departments with computer-related service and information. All departments and divisions in the City depend on the IT function for information storage, manipulation, processing and analysis. The objectives of the department are to provide fast, efficient methods of electronic data processing and to train, suggest solutions and provide new programs and technology for information analysis.

The Systems Division has two primary goals: to combine independent but interrelated division processes into a unifying whole and to minimize organizational costs through efficient automation. This division's responsibilities include supporting and implementing all business applications, delivering Mapping (GIS) services and providing all web development for City/BLW employees and the citizens of Marietta.

The Network Services Division is responsible for the technical support function of IT. This division is responsible for Help Desk support, Enterprise server support, Voice and Data networking and supervision of the City's computing infrastructure. It also manages emergency and non-emergency communications devices and oversees the Crisis Management Center.

# INFORMATION TECHNOLOGY

## MISSION STATEMENT

To provide the computing infrastructure and applications required to support the business processes of the City of Marietta and Board of Lights and Water (BLW). To develop and maintain a Geographic Information System; to provide web services to City/BLW personnel and citizens of Marietta.

## GOALS AND ACTIONS

### **Goal 1: Identify areas where technology, automation and mobility can streamline and improve City business processes**

- ✓ Review mobile application technology for Utilities, Code Enforcement, Building Permits and Public Safety
- ✓ Implement Court Records Management system and determine appropriate replacement options to address application deficiencies
- ✓ Migrate all Intel servers to Windows 2012
- ✓ Research and implement Risk Management application for Human Resources
- ✓ Provide an applicant tracking application for Human Resources
- ✓ Investigate Cloud Technology for applications such as e-mail and office automation
- ✓ Implement an imaging and document management system
- ✓ Upgrade firewalls, gateways, virtual hosts and SAN infrastructure components

### **Goal 2: Enhance transparency, accessibility and openness through online and mobile solutions**

- ✓ Develop automated tracking system for Travel and Training forms
- ✓ Investigate real-time pricing applications, meter data management, distribution automation and outage management system
- ✓ Explore pre-paid metering

### **Goal 3: Provide current GIS data, addresses, layers and photography via GIS applications and web technology**

- ✓ Ensure that accurate GIS layers, maps, projects, data and digital orthophotography are maintained
- ✓ Scan historic plats and geo-reference to GIS base and grid
- ✓ Develop field collection application for the Fire department to assist with inventory asset management of fire hydrants

### **Goal 4: Provide efficient and reliable enterprise services including infrastructure, data services, analytics and collaboration**

- ✓ Upgrade Sungard business applications to version 10
- ✓ Upgrade ArcGIS to version 10.1
- ✓ Investigate next generation desktop operating systems and virtual desktop technology
- ✓ Upgrade Water department and Public Works GBA Master Series workorder system to version 10
- ✓ Update and refine IT policies regarding mobility, security and administrative procedures
- ✓ Review disaster recovery system for process improvements and enhanced documentation

### **Goal 5: Provide applications and expanded access to data and services through City/BLW website**

- ✓ Assess and deploy internet applications to provide online registration and payment capabilities
- ✓ Streamline the online permitting application for all permit types
- ✓ Evaluate Sungard Click2Gov applications for deployment
- ✓ Continue to rollout the City/BLW web content management system
- ✓ Provide improved access to customer information through both web and mobile platforms
- ✓ Redevelop City/BLW website and portal

# INFORMATION TECHNOLOGY

## PERFORMANCE MEASUREMENTS

Measurement	FY14 Actual	FY15 Estimate	FY16 Budget
Standard PCs Supported	510	520	520
Laptop PCs Supported	202	205	205
AS/400 Servers Supported	2	2	2
Virtualized Servers	74	80	80
Physical Servers (Non-virtualized)	12	12	12
Physical Servers Supporting the Virtualization Infrastructure	10	10	10
Network Appliances Supported	11	12	12
Remote Access (RAS) enabled users	185	185	185
SAN Storage Capacity	100	120	120
Mobile (PDA) Devices Supported	90	100	100
Business Applications	55	70	75
HelpDesk Ticket Volume	7,250	7,500	7,500
IT Project/Task Volume	480	500	500
gemNet Applications	30	30	35
Print Requests	320	300	325
GIS/Web Mapping Applications	10	12	15
Address Issues	795	825	850
GIS Project/Task Volume	415	425	450
New Plats	25	12	10
Parcel Work	190	175	175
Web Page Update Requests	800	700	700
Two-Way Radios Supported (VHF/UHF/800 MHz)	1,084	1,098	1,100
Base Stations/Repeaters Supported (VHF/UHF/Cross-band)	33	33	33
Interoperability Systems Supported (Crisis Management Center)	2	2	2
Emergency Alert and Public Address Systems Supported	6	6	6
FCC Licenses maintained for City/BLW operations	18	18	18

## GOALS ACCOMPLISHED

- ◇ Expanded Automatic Vehicle Location (AVL) capability for Operational departments
- ◇ Implemented new bank vaults
- ◇ Updated Crisis application to account for mobile devices
- ◇ Rolled out Wireless Metering technology
- ◇ Upgraded Sungard Public Sector application system to major version 9.1.14
- ◇ Completed Itron software upgrade
- ◇ Implemented in-car repeaters to improve radio coverage for utility crews
- ◇ Rolled out 72 new Windows 7 computers
- ◇ Procured and implemented a radio service monitor to assist with diagnosing handheld radio issues
- ◇ Updated City orthophotography to photos from 2014
- ◇ Implemented Commercial Calculator from BLW customers
- ◇ Streamlined the HelpDesk interface; rolled out a new version of Executime

# INFORMATION TECHNOLOGY

## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	1,663,435	1,687,634	1,787,294	1,922,795	1,996,756
Operating Services	2,062,220	2,282,634	2,705,943	2,439,729	2,586,838
Capital	607,966	736,538	726,687	523,580	790,000
<b>Total Budget</b>	<b>4,333,621</b>	<b>4,706,806</b>	<b>5,219,924</b>	<b>4,886,104</b>	<b>5,373,594</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
IT Director	1	1	1	1	1
Deputy Director / Project Manager	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Systems Manager	1	1	1	1	1
Senior Programmer Analyst	1	1	1	0	0
Senior Programmer Analyst II	0	0	0	1	1
Systems Administrator	1	1	1	1	1
Senior Business Analyst	1	1	1	1	1
Systems Developer	1	1	1	1	1
Systems Analyst	1	1	1	1	1
GIS Coordinator	1	1	0	0	0
GIS Specialist II	1	1	0	0	0
GIS Analyst	0	0	2	2	2
Technology Specialist	1	1	1	1	1
Web Database Administrator	1	0	0	0	0
Network Services Manager	1	1	1	1	1
Network Administrator	1	1	1	1	1
Server Administrator	1	1	1	1	1
Security Administrator	0	1	1	1	1
Network Analyst	1	1	1	2	1
Network Security Engineer	0	0	0	0	1
Radio Systems Analyst	1	1	1	1	1
Communications Tech Analyst	1	1	1	1	1
PC Specialist	1	1	1	1	1
PC Analyst	1	0	0	0	0
PC Technician	0	1	1	1	1
<b>Total Budgeted Positions</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>22</b>	<b>22</b>

## NON-DEPARTMENTAL

BLW Non-departmental includes funds for expenditures that benefit more than one department. The budget for the items listed herein is not readily allocated to the recipient department. Actual expenditures, along with the budgeted amount at year-end, are reclassified for preparation of the year-end financial statements.

### EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	581,518	659,085	121,358	700,000	617,078
Miscellaneous Operating Services	507,625	484,096	528,437	573,080	633,306
Utilities-City Hall	109,417	110,525	113,019	124,750	113,848
Utilities-Lights/Signals	1,350,243	1,406,676	1,414,640	1,446,581	1,417,865
Utilities-General Fund	619,418	573,059	672,552	674,393	625,212
Utilities-BLW Building	98,747	94,396	87,101	88,518	91,152
Designated Contingency	0	0	0	0	21,816
Operating Transfer to General Fund	11,500,000	11,500,000	11,500,000	11,000,000	11,000,000
Indirect Cost Transfer to Gen. Fund	2,650,073	2,650,073	2,650,073	2,754,210	2,845,854
Transfer to Pension Fund	0	108,552	133,658	0	59,060
Transfer to Other Funds	8,721,512	0	4,181,461	0	0
Transfer to BLW Trust Fund	1,000,000	4,000,000	0	4,140,882	0
Transfer to Self-Insurance Fund	566,088	797,083	885,010	568,347	709,287
Transfer to Vogtle Trust	514,615	1,235,076	1,235,076	1,235,076	1,235,076
Miscellaneous Expenses	868,358	758,164	631,649	521,333	594,017
Depreciation	6,099,908	6,525,017	6,700,640	6,700,641	0
<b>Total Budget</b>	<b>35,187,522</b>	<b>30,901,802</b>	<b>30,854,674</b>	<b>30,527,811</b>	<b>19,963,571</b>

Note: Depreciation is not a budgeted item because capital expenditures are budgeted instead.

# ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the public on a continuing basis are financed or recovered primarily through user charges. The Board of Lights and Water (BLW) Enterprise Fund operations are detailed separately in the previous section. This section details the following:

- Golf Course Fund
- Conference Center Fund

# INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of a government on a cost-reimbursement basis. This section details the following:

- Self-Insurance Fund
- Fleet Maintenance Fund

# GOLF COURSE FUND

The 125 acre City Club Golf Course accommodates approximately 36,000 annual rounds of golf. All greens, tees and bunkers follow USGA standards. Classic Golf Management, Inc. manages the golf course and its facilities and employs all personnel who work at the property. However, City Finance Department personnel are responsible for purchasing and payment of invoices for the operation. The Parks & Recreation Director plays an integral part in the operations of the enterprise fund and is the liaison between the management company and City officials.

## EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Principal and Interest Payments	755,717	823,476	839,552	818,460	765,291
Operating Services	1,374,660	1,476,792	1,433,348	1,382,157	1,314,513
Capital	112,644	62,374	25,033	32,030	86,200
<b>Total Budget</b>	<b>2,243,021</b>	<b>2,362,642</b>	<b>2,297,933</b>	<b>2,232,647</b>	<b>2,166,004</b>



# GOLF COURSE FUND

## MISSION STATEMENT

To provide a quality golf experience and service befitting an upscale daily fee and resort facility while maintaining guest safety and environmental stewardship.

## GOALS AND ACTIONS

### **Goal 1: Continue to improve facility aesthetics and level of service commensurate with a multi-star resort**

- ✓ Renovate/redesign the starter stand and add a tee time monitor
- ✓ Renovate restrooms in the clubhouse
- ✓ Upgrade and replace decorative items throughout the clubhouse

### **Goal 2: Increase golf course profitability through tee sheet management, effective marketing, improved golf outing management and increased food and beverage/banquet events**

- ✓ Continue to fill unsold tee times through email marketing and other internet marketing tools
- ✓ Target larger, more profitable outings and include package options such as hotel accommodations, golf clinics, tee gifts and meal options
- ✓ Market and advertise Range Plan, Regular, Senior and Junior 10-play packages

### **Goal 3: Enhance playing conditions to increase revenue per player and probability of return rounds**

- ✓ Replace driving range netting as needed
- ✓ Install and maintain landscaping for improved safety, playability and appearance
- ✓ Replace beverage cart and range ball picker
- ✓ Improve infrastructures as needed: cart path repair, irrigation and utilities
- ✓ Add new bag racks on the driving range

### **Goal 4: Upgrade the Food and Beverage operation; increase banquet revenue**

- ✓ Place ads on the GPS units at strategic places throughout the course to promote sales in the grill and at the beverage cart; promote rental of the clubhouse and conference room
- ✓ Focus on providing superior service at all "touch points" such as inside The Grill, on the beverage cart and at the portable grill on the ninth green
- ✓ Develop a comprehensive catering and outing guide to promote banquets and private functions

### **Goal 5: Increase level of customer service through training and team-building events**

- ✓ Build a team of energetic, motivated individuals that will represent City Club in a positive manner
- ✓ Provide customer service training and constructive feedback to ensure the staff is clear on procedures and expectations



# GOLF COURSE FUND

## PERFORMANCE MEASUREMENTS

Measurement	FY14 Actual	FY15 Estimate	FY16 Budget
Adjusted number of rounds	32,944	36,168	36,250
Income - Golf	\$1,322,441	\$1,345,716	\$1,445,000
Income - Pro Shop/Room rental	\$12,789	\$17,497	\$15,000
Income - Food and Beverage	\$219,433	\$243,113	\$233,800
Income - Total Revenue	\$1,554,663	\$1,606,326	\$1,693,800
Income per round	\$47.19	\$44.41	\$46.73
Food and Beverage Income per Round	\$6.66	\$6.72	\$6.45
Expenses	\$1,197,901	\$1,233,661	\$1,289,492
Profit Margin	22.95%	23.20%	23.87%

## GOALS ACCOMPLISHED

- ◇ Acquired "Solo Rider" golf cart for use by handicapped golfers
- ◇ Repainted all railings around the clubhouse
- ◇ Replaced the beverage cart and range picker
- ◇ Replaced irrigation around the greens
- ◇ Replaced carpeting in the golf shop, foyer and administrative offices
- ◇ Added a large monitor behind the pro shop counter to display pictures, ads, rates and other areas with marketing potential
- ◇ Purchased a new beverage cooler in the grill
- ◇ Bid out the food service provider to evaluate other options and better pricing



City Club Golf Course

## CONFERENCE CENTER FUND

The Conference Center Fund accounts for the operation of the Hilton Atlanta/Marietta Hotel and Conference Center. Revenue is derived from rental income received from the hotel's management company as well as the hotel/motel taxes collected by the City for the operation of the conference center.

### EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Operating Services	2,101,600	2,014,904	1,607,244	798,670	2,759,322
Capital	393,246	0	0	0	0
<b>Total Budget</b>	<b>2,494,846</b>	<b>2,014,904</b>	<b>1,607,244</b>	<b>798,670</b>	<b>2,759,322</b>

## SELF-INSURANCE FUND

The Self-Insurance Fund accounts for the activity relating to health insurance, workers' compensation, and property and casualty claims. This fund receives contributions from the City as well as from the employees for fringe benefits. A third party insurance company administers the health benefit plan. The proposed rates of contribution to this fund over the years have allowed it to maintain a self-insured status for benefit payments with a cash reserve over projected expenditures. Although the City is self-insured for workers' compensation claims, a third-party administrator manages the plan. In addition, the City purchases supplemental insurance to cover claims in excess of \$300,000. The City is self-insured for some types of property/casualty claims and purchases supplemental coverage for others.

### EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Operating Services	12,016,815	12,778,258	13,714,315	13,301,304	13,198,756

# FLEET MAINTENANCE FUND

Fleet Maintenance maintains over 600 pieces of fleet equipment and provides the City/BLW with an economical, safe and available fleet so that the operating departments can provide services to the citizens and customers of the City/BLW. The Fleet Maintenance Division operates a centralized fuel facility that complies with federal underground fuel storage tank requirements. The division has a contract with NAPA to provide an on-site parts supply warehouse.

## EXPENDITURE SUMMARY

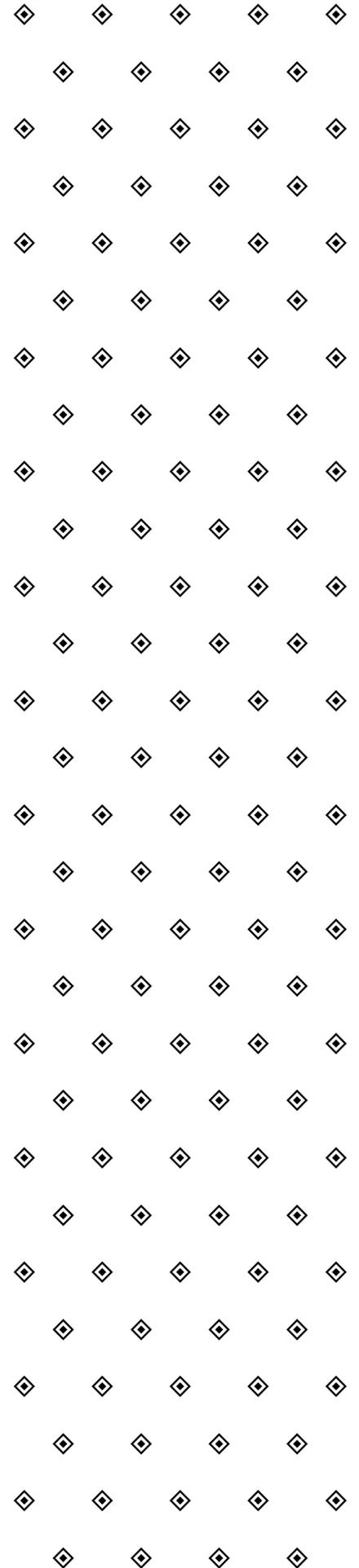
Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Personal Services	703,277	726,430	733,376	845,715	908,469
Operating Services	2,797,321	2,674,163	2,652,577	2,613,418	2,739,993
Capital	311,753	155,040	0	35,800	0
<b>Total Budget</b>	<b>3,812,351</b>	<b>3,555,633</b>	<b>3,385,953</b>	<b>3,494,933</b>	<b>3,648,462</b>

## PERSONNEL DETAIL

Title	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Supervisor	1	1	1	1	1
Foreperson I/II/III	1	1	2	2	2
Service Advisor	0	1	1	1	1
Administrative Assistant I	1	1	1	1	1
Small Engine Mechanic	1	1	1	1	1
Automotive Service Worker	2	2	2	2	1
Mechanic I/II/III	8	8	7	7	8
<b>Total Budgeted Positions</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>



# FIDUCIARY FUNDS





# TRUST FUNDS

Trust Funds are used to account for assets held in trust by the government for the benefit of individuals or other entities. This section details the following:

- Pension Trust Fund
- Other Post-Employment Benefits (OPEB) Fund
- Vogtle Generation Trust Fund

## GENERAL PENSION TRUST FUND

This fund represents annual payments to City employees who have retired from City service. It accounts for City and employee contributions to the defined pension plan and benefit payments to eligible participants. The city contributes 14.5% of employee gross salaries and the employees contribute 4% of their gross salaries into the fund. The normal retirement benefit is 2.1% of final average earnings times years of service to a maximum of 35 years. It should be noted that this is not all of the plan's provisions.

### EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Operating Services	8,490,649	9,038,844	9,850,485	10,368,418	10,817,632

## OTHER POST-EMPLOYMENT BENEFITS TRUST FUND

The Other Post-Employment Benefits (OPEB) Trust Fund represents the contributions made by the City for future benefits such as retiree health care. Although retiree health care benefits are currently paid from the Self-Insurance Fund, claims will be paid from the OPEB Trust Fund once a sufficient fund balance accrues.

### EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Operating Services	5,020	15,023	6,300	13,780	125,000

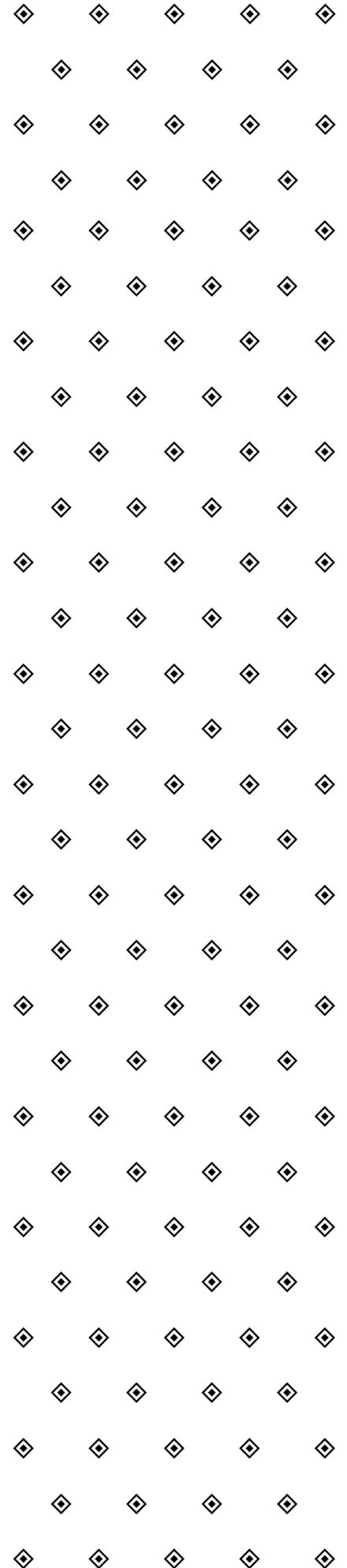
## VOGTLE GENERATION TRUST FUND

The Vogtle Generation Trust Fund was established by the Board of Lights and Water (BLW) to accumulate funds to help offset the anticipated increase in electric cost when the City starts receiving the added electric generation from the new units 3 and 4. The City will start receiving the added electric generation from Vogtle 3 in 2037 and from Vogtle 4 in 2038.

### EXPENDITURE SUMMARY

Category	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Estimate	FY16 Budget
Operating Services	0	0	0	0	1,235,076

# CAPITAL IMPROVEMENTS





# CAPITAL SUMMARY

The City of Marietta develops a Five-Year Capital Improvement Program as part of the budget process. Items or projects that fall under this section are those that cost \$1,000 or more. The Five-Year Capital Program identifies project costs and the timing of necessary financing arrangements over a five-year planning period.

The purpose of the capital program is to establish direction over multiple fiscal years and to allow for the planned replacement of items as they reach the end of their useful life. This planned replacement of capital items maintains their usefulness and helps to control downtime of worn resources and the associated cost of repairing these items. Capital replacement planning provides a framework for scheduling improvements based on the availability of funding, the priority between projects and the current condition of assets.

The Capital Improvement Program includes new projects and projects which are continuing from prior years that have been updated to reflect changing priorities and conditions. The Mayor and City Council adopt the first year, FY2016, of the five-year plan.

The Five-Year Capital Improvement Program is shown below in two different summaries:

## Capital Improvement Program by Fund Type

	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
General Fund	750,000	8,315,100	1,890,058	1,380,100	1,037,100
Cemetery Maintenance	15,300	0	0	0	0
City Parks Bond Fund	5,849,046	2,000,000	0	0	0
Redevelopment Bond Fund	32,000,000	0	0	0	0
SPLOST 2011 Fund	22,520,586	4,000,000	4,000,000	0	0
SPLOST 2016 Fund	4,600,000	8,000,000	10,500,000	9,000,000	9,000,000
Golf Course Fund	86,200	23,700	17,500	33,500	10,000
BLW Fund	10,507,419	11,428,552	10,451,291	9,926,095	10,067,056
Fleet Fund	0	5,000	5,000	5,000	5,000
<b>TOTAL</b>	<b>\$76,328,551</b>	<b>\$33,772,352</b>	<b>\$26,863,849</b>	<b>\$20,344,695</b>	<b>\$20,119,156</b>

## Capital Improvement Program by Category Type

	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019</u>	<u>FY2020</u>
Computer and Technology	801,000	1,475,000	117,500	570,000	305,000
Facility Improvements	5,957,546	5,718,000	1,958,000	95,000	60,000
Miscellaneous Projects	775,900	194,700	946,000	39,500	33,000
Vehicles & Powered Equipment	1,203,950	4,487,979	3,366,058	2,504,100	2,556,100
Utility Projects	38,045,375	7,178,673	5,240,291	7,382,095	7,392,056
Transportation Projects	29,544,781	12,718,000	15,236,000	9,754,000	9,773,000
<b>TOTAL</b>	<b>\$76,328,552</b>	<b>\$31,772,352</b>	<b>\$26,863,849</b>	<b>\$20,344,695</b>	<b>\$20,119,156</b>

Capital projects are broken down into the following categories: Computer and Technology, Facility Improvements, Miscellaneous Projects, Vehicles & Powered Equipment, Utility Projects, and Transportation Projects. Miscellaneous Projects are those projects that do not fit into one of the categories above.

Computer and Technology relates to those items such as desktop PCs, network servers, system software, copiers and the like. Facility Improvements are those improvements made to existing structures and park grounds, as well as the construction of new buildings. Vehicles, heavy equipment and machinery fall under the category of Vehicles and Powered Equipment. The Utility Projects category contains projects relating to the maintenance and installation of electrical, water and sewer utilities and is found in the Board of Lights and Water (BLW) Fund. Transportation Projects are general streets, bridge and sidewalk construction.

# CAPITAL SUMMARY

## GENERAL FUND

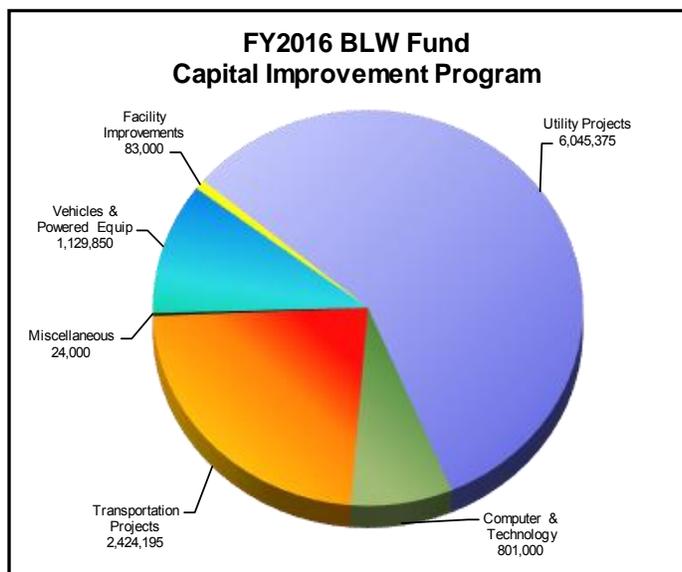
Capital expenditures for the General Fund will be addressed in the same manner as in the last several fiscal years. Because the economy has continued to slow revenue collections, the capital budget is one of the areas where expenditures have been cut. In place of a true capital budget for new items and the routine replacement of vehicles and equipment, Marietta has set aside \$750,000 in a contingency fund for the replacement of capital items that break during the year or for emergency purchases. At year end, if all or some of the contingency fund remains unspent, we will purchase high priority items. Marietta has received grant funds in recent years for public safety equipment and vehicles. We have also used savings from the operating budget at year-end to purchase other necessary capital equipment.

## OTHER FUNDS

This section is comprised of the Golf Course Fund, the Cemetery Fund and Capital Projects Funds. The City Club Golf Course will replace bathroom tile in the clubhouse restrooms, repair/replace driving range netting, replace the range picker unit and purchase a Toro mower. Two walk-behind mowers will be purchased in the Cemetery Fund for cemetery maintenance. The largest portion of Capital Projects Funds is the Redevelopment Bond Fund, in which \$32 million is budgeted for redevelopment projects. Capital Projects Funds also includes the SPLOST 2011 Fund and SPLOST 2016 Fund, in which \$22.5 million and \$4.6 million is budgeted, respectively, for transportation projects. 1% SPLOST collections will be used to add or improve roadways, intersections, streetscapes, storm drains and traffic management systems. Also included in Capital Projects Funds is the City Parks Bond Fund, where \$5.8 million is budgeted this year for park improvements and land acquisition for the development of new parks.

## BOARD OF LIGHTS AND WATER (BLW)

The BLW's capital budget for FY2016 is approximately \$10.5 million. Utility projects make up about 58% of the BLW capital budget. Of these, Electrical projects total about \$2.5 million, Water and Sewer projects equal about \$3.5 million and Customer Care is \$50,000. In the Electrical Department, these projects include providing service to new customers, the underground cable replacement program, security lighting construction, and general maintenance and upgrades of the current electrical system. Adding new customers will expand the BLW's customer base with the goal of maintaining low rates due to increased volume sales. Capital expenses for Water and Sewer include new water meters, replacement water meters, a water valve replacement program, water transmission and distribution line replacements, sewer rehabilitation and various other system upgrades. Attention to the maintenance and the replacement of the infrastructure ensures soundness and reliability within the system. Customer Care's wireless meter reading project will capture real-time information without having to send personnel into the field.



Computer and Technology projects throughout the utility organization total \$801,000 and make up 7.6% of the BLW's capital expenditures. Facility Improvements of \$83,000 includes water tank maintenance and water pump station maintenance. Miscellaneous Projects of \$24,000 includes utility locating equipment, traffic plates and a tapping machine shell cutter for Water Distribution and confined space ventilators for Meter Maintenance.

The Vehicles and Powered Equipment category, totaling \$1,129,850, makes up 10.7% of the total BLW capital budget. These purchases include utility pickup trucks, bucket trucks, wire pullers, a portable air compressor and other powered equipment.

Details regarding Marietta's five-year capital improvement plan can be found on the next several pages followed by a summary listing for FY2016 of all capital projects sorted by fund and department as well as category.

# CAPITAL IMPROVEMENT PROGRAM

## *Transportation Projects*

**Project**

SPLOST 2011

**Description**

SPLOST 2011 was approved by voters in 2011 and will be in effect from 2012 through 2015. This 1% Special Purpose Local Option Sales Tax will fund projects that include congestion relief and mobility improvements; safety and operational improvements; infrastructure preservation and capital improvements.

**Funding**

	<b>Adopted FY16</b>	<b>Projected FY17</b>	<b>Projected FY18</b>	<b>Projected FY19</b>	<b>Projected FY20</b>
SPLOST 2011	22,520,586	4,000,000	4,000,000	0	0
BLW Fund	2,424,195	718,000	736,000	754,000	773,000
<b>Total</b>	<b>24,944,781</b>	<b>4,718,000</b>	<b>4,736,000</b>	<b>754,000</b>	<b>773,000</b>

**Impact on FY2016 Operating Budget**

The FY2016 budget in the SPLOST Fund includes funding for a portion of the salary and benefits of a SPLOST Project Manager, SPLOST Support Specialist and Transportation Engineer.

**Project**

SPLOST 2016

**Description**

SPLOST 2016 was approved by voters in 2014 and will be in effect from 2016 through 2021. This 1% Special Purpose Local Option Sales Tax will fund projects that include road resurfacing and other transportation projects, public safety enhancements and purchases, and capital improvement projects.

**Funding**

	<b>Adopted FY16</b>	<b>Projected FY17</b>	<b>Projected FY18</b>	<b>Projected FY19</b>	<b>Projected FY20</b>
SPLOST 2016	4,600,000	8,000,000	10,500,000	9,000,000	9,000,000

**Impact on FY2016 Operating Budget**

The FY2016 budget in the SPLOST Fund includes funding for a portion of the salary and benefits of a SPLOST Project Manager, SPLOST Support Specialist and Transportation Engineer.

# CAPITAL IMPROVEMENT PROGRAM

## *Facility Improvements*

**Project**

Building and Outdoor Improvements

**Description**

The FY2016 budget provides funding in the Water Department for water tank maintenance at Redwood and Sugar Hill and pump station maintenance at Benson and Campbell Hill. The City Club Golf Course will repair/replace driving range netting and replace bathroom tiles in the clubhouse restrooms.

**Funding**

	<b>Adopted FY16</b>	<b>Projected FY17</b>	<b>Projected FY18</b>	<b>Projected FY19</b>	<b>Projected FY20</b>
Golf Course Fund	25,500	10,000	10,000	30,000	10,000
BLW Fund	83,000	38,000	1,483,000	55,000	40,000
<b>Total</b>	<b>108,500</b>	<b>48,000</b>	<b>1,493,000</b>	<b>85,000</b>	<b>50,000</b>

**Impact on FY2016 Operating Budget**

There is no foreseeable impact on the operating budget for the current year.

**Project**

Parks Improvements

**Description**

The \$25 million parks bond approved in 2009 provides funding for land acquisition; improvements to existing parks and facilities; development of parks, facilities, trails and greenspace; and planning and design of improvements. It also provides for perimeter fencing, irrigation, landscaping, trail lighting, shade structures, pavilions and parking lot lighting.

**Funding**

	<b>Adopted FY16</b>	<b>Projected FY17</b>	<b>Projected FY18</b>	<b>Projected FY19</b>	<b>Projected FY20</b>
City Parks Bonds	5,849,046	2,000,000	0	0	0

**Impact on FY2016 Operating Budget**

The FY2016 budget includes funding for a portion of the salary and benefits for a Parks, Landscape and Open Space Manager in the General Fund. Funding will be needed for utilities, landscaping and general upkeep of the grounds starting with the final stages of installation.

# CAPITAL IMPROVEMENT PROGRAM

## *Vehicles and Powered Equipment*

**Item**

Additional and Replacement Vehicles

**Description**

Vehicles are replaced on a rotation schedule. The FY2016 budget includes funding for F-150's, F-550's, a service crew bucket truck and a bucket truck for Electrical and Water departments.

**Funding**

	<b>Adopted FY16</b>	<b>Projected FY17</b>	<b>Projected FY18</b>	<b>Projected FY19</b>	<b>Projected FY20</b>
BLW Fund	850,000	1,757,879	1,874,000	951,000	1,484,000

**Impact on FY2016 Operating Budget**

Adherence to a rotation schedule for replacement of vehicles helps to stabilize repair and maintenance costs. Because the General Fund will not fund the normal replacement of vehicles in FY2016, the repair and maintenance costs budgeted are higher than in previous years. Repair and maintenance costs for all city and utility vehicles are budgeted at \$410,000 for commercial and purchased repairs and \$946,500 for internal repairs, parts and tires.

**Item**

Powered Equipment

**Description**

Two walk-behind mowers will be purchased for cemetery maintenance. The City Club Golf Course will purchase a Toro Groundmaster mower. Powered equipment purchases for the Water department include Stihl saw replacements, sewer cleaning nozzles and a portable air compressor. The Electrical department will purchase wire pullers, a tensioner and a roller tamp.

**Funding**

	<b>Adopted FY16</b>	<b>Projected FY17</b>	<b>Projected FY18</b>	<b>Projected FY19</b>	<b>Projected FY20</b>
Cemetery Fund	15,300	0	0	0	0
Golf Course Fund	58,800	0	0	0	0
BLW Fund	279,850	220,000	67,000	183,000	45,000
<b>Total</b>	<b>353,950</b>	<b>220,000</b>	<b>67,000</b>	<b>183,000</b>	<b>45,000</b>

**Impact on FY2016 Operating Budget**

Adherence to a rotation schedule for replacement of powered equipment helps to stabilize repair and maintenance costs. New equipment generally does not require repair. However, approximately \$49,700 is budgeted in FY2016 for repair and maintenance costs for equipment purchased in prior years.

# CAPITAL IMPROVEMENT PROGRAM

## *Utility Projects*

**Project**

Service to New Customers

**Description**

This project includes expansion of the utility networks to new areas and provides material to install primary and secondary service drops to new metering points. The project objective in the BLW is to construct underground distribution facilities for service to new customers.

**Funding**

	<b>Adopted FY16</b>	<b>Projected FY17</b>	<b>Projected FY18</b>	<b>Projected FY19</b>	<b>Projected FY20</b>
BLW Fund	412,000	424,360	437,091	450,204	463,710

**Impact on FY2016 Operating Budget**

When new customers are added to the network, the BLW has an associated purchased power cost each year thereafter.

**Project**

Underground Cable Replacement Program

**Description**

This project replaces 10% of aging XLP insulated primary voltage underground cable. The FY2016 budget includes funding for three contractual underground boring crews.

**Funding**

	<b>Adopted FY16</b>	<b>Projected FY17</b>	<b>Projected FY18</b>	<b>Projected FY19</b>	<b>Projected FY20</b>
BLW Fund	822,828	1,620,012	1,668,613	1,718,671	1,770,231

**Impact on FY2016 Operating Budget**

There is no foreseeable impact on the operating budget for the current year.

**Project**

Utility Relocation

**Description**

These projects allow for the relocation/replacement of electrical distribution lines and water and sewer facilities required by the state, county and city as the result of road widening projects and other transportation improvement projects.

**Funding**

	<b>Adopted FY16</b>	<b>Projected FY17</b>	<b>Projected FY18</b>	<b>Projected FY19</b>	<b>Projected FY20</b>
BLW Fund	200,000	235,766	241,689	248,640	254,619

**Impact on FY2016 Operating Budget**

There is no foreseeable impact on the operating budget for the current year.

# CAPITAL IMPROVEMENT PROGRAM

## *Utility Projects*

**Project**

Water Transmission/Distribution Line Replacements

**Description**

This project provides for the replacement of older or inadequately sized water lines that are causing water supply problems such as low pressure, low flow, poor water quality and frequent breaks due to deteriorating pipe conditions. In addition, fire protection is improved by providing additional flow and hydrant placement in areas that presently do not have adequate protection.

**Funding**

	Adopted FY16	Projected FY17	Projected FY18	Projected FY19	Projected FY20
BLW Fund	1,201,000	1,376,000	1,226,000	1,200,000	1,050,000

**Impact on FY2016 Operating Budget**

There is no foreseeable impact on the operating budget for the current year.

**Project**

New Water Meter Installation

**Description**

New services include contractual labor and materials for the installation of meters, backflow devices, concrete vaults, meter boxes, pipe, fittings and fire service detector checks.

**Funding**

	Adopted FY16	Projected FY17	Projected FY18	Projected FY19	Projected FY20
BLW Fund	233,000	239,000	245,000	251,000	257,000

**Impact on FY2016 Operating Budget**

There is no foreseeable impact on the operating budget for the current year.

**Project**

Collection System Rehabilitation

**Description**

This project provides for the replacement and/or upgrade of deteriorated or overloaded sections of sewer lines as well as point repairs of specific pipe defects and manholes. Inflow and infiltration problems throughout the system result in surcharges and possible overflows during wet weather. Several sections of pipe collapse each year due to their poor condition. Application of root treatment to 5% of the collection system each year is an essential part of the maintenance operation as it reduces sanitary sewer overflows due to blockages. This project includes inflow/infiltration source detection and collection system model and flow metering.

**Funding**

	Adopted FY16	Projected FY17	Projected FY18	Projected FY19	Projected FY20
BLW Fund	1,225,000	1,051,000	1,178,000	1,249,000	1,294,000

**Impact on FY2016 Operating Budget**

There is no foreseeable impact on the operating budget for the current year.

# CAPITAL IMPROVEMENT PROGRAM

## *Utility Projects*

**Project**

Security Lighting

**Description**

This project provides for the construction and installation of new security lighting requested by customers.

**Funding**

	<b>Adopted FY16</b>	<b>Projected FY17</b>	<b>Projected FY18</b>	<b>Projected FY19</b>	<b>Projected FY20</b>
BLW Fund	101,000	104,030	107,151	110,365	113,676

**Impact on FY2016 Operating Budget**

When additional security lighting is added to the network, an associated purchased power cost is added to the BLW expenditure budget.

**Project**

Miscellaneous Utility Projects

**Description**

Miscellaneous Electrical projects include system improvements; system protection; capacitor program; substation construction; SCADA upgrade of reporting sites; recertification of infrared cameras and test boards; distribution automation; pole inspection/replacement program and street lighting. Miscellaneous Customer Care projects include the continuation of the Automated Meter Reading (AMR) water meter replacement program and Itron ERT wireless meter reading project for electric and water meters. Miscellaneous Water and Sewer projects include the water meter replacement program, water valve and manhole cover adjustments and valve maintenance program.

**Funding**

	<b>Adopted FY16</b>	<b>Projected FY17</b>	<b>Projected FY18</b>	<b>Projected FY19</b>	<b>Projected FY20</b>
BLW Fund	1,850,547	2,128,505	2,164,747	2,154,215	2,188,820

**Impact on FY2016 Operating Budget**

The inspection portion of the pole replacement program is budgeted in the operating budget at \$30,000.

# CAPITAL IMPROVEMENT PROGRAM

## *Miscellaneous Capital Outlay*

**Project**

Redevelopment Projects

**Description**

The Redevelopment Bond Fund was established in FY2014 after the approval of a \$68 million bond referendum. Its purpose is to finance urban redevelopment projects including streetscape improvements in the Whitlock Avenue corridor. It will also provide funding for the acquisition and demolition of properties approved for redevelopment, right-of-way acquisitions and road infrastructure modifications to improve connectivity within the Franklin-Gateway redevelopment area.

**Funding**

	Adopted FY16	Projected FY17	Projected FY18	Projected FY19	Projected FY20
Redev Bond Fund	32,000,000	0	0	0	0

**Impact on FY2016 Operating Budget**

All costs associated with redevelopment projects are paid out of the Redevelopment Bond Fund. The projects are managed by current members of the Economic Development division and no additional costs are anticipated for the General Fund. There is no foreseeable impact on the operating budget for the current year; however, in future years, landscape maintenance for medians, right-of-way and gateways will be budgeted after installation is complete.

**Item**

Miscellaneous Items

**Description**

A \$750,000 designated contingency has been established for capital purchases in the General Fund. The City Club Golf Course will purchase a replacement range picker unit. The budget provides funding in the Water department for steel traffic plates, a tapping machine shell cutter and utility locating equipment. Customer Care Meters department will purchase confined space ventilators.

**Funding**

	Adopted FY16	Projected FY17	Projected FY18	Projected FY19	Projected FY20
General Fund	750,000	750,000	1,000,000	1,000,000	1,000,000
Golf Fund	1,900	8,700	5,000	3,500	0
BLW Fund	24,000	101,000	941,000	36,000	33,000
<b>Total</b>	<b>775,900</b>	<b>859,700</b>	<b>1,946,000</b>	<b>1,039,500</b>	<b>1,033,000</b>

**Impact on FY2016 Operating Budget**

There is no foreseeable impact on the operating budget for the current year.

# CAPITAL IMPROVEMENT PROGRAM

## *Computer & Technology*

**Item**

Computer Hardware and Software

**Description**

The budget will provide funding for the following items for IT/Network Services: MEAG SCADA device, laptop replacements, mobility software, gateway/router upgrade, SAN replacement, Multi-Speak upgrade, advanced threat detection and malware appliance, virtual host replacement and firewall replacement. Water administration will purchase a replacement plotter.

**Funding**

	<b>Adopted FY16</b>	<b>Projected FY17</b>	<b>Projected FY18</b>	<b>Projected FY19</b>	<b>Projected FY20</b>
Golf Fund	0	5,000	2,500	0	0
BLW Fund	801,000	1,415,000	110,000	565,000	300,000
<b>Total</b>	<b>801,000</b>	<b>1,420,000</b>	<b>112,500</b>	<b>565,000</b>	<b>300,000</b>

**Impact on FY2016 Operating Budget**

The City replaces computers on a three to five-year rotational basis. The purchases made this year come with a one-year service contract and will not impact the operating budget. Licensing fees for new software purchases will not affect the operating budget until FY2017.

# FY2016 CAPITAL SUMMARY BY DEPARTMENT

Fund / Department	Computer & Tech.	Facility Improv.	Misc. Projects	Veh. & Equip.	Utility Projects	Trans. Projects	Total
<b>General Fund</b>							
Designated Contingency			750,000				<b>750,000</b>
<b>Cemetery Fund</b>							
Maintenance				15,300			<b>15,300</b>
<b>City Parks Bond Fund</b>		5,849,046					<b>5,849,046</b>
<b>Redevelopment Bond Fund</b>					32,000,000		<b>32,000,000</b>
<b>SPLOST 2011 Fund</b>						22,520,586	<b>22,520,586</b>
<b>SPLOST 2016 Fund</b>						4,600,000	<b>4,600,000</b>
<b>Golf Course Fund</b>							
General Office		3,000		58,800			61,800
Operations		22,500	1,900				24,400
<b>Golf Fund Total</b>	<b>0</b>	<b>25,500</b>	<b>1,900</b>	<b>58,800</b>	<b>0</b>	<b>0</b>	<b>86,200</b>
<b>BLW Fund</b>							
Information Technology							
IT	110,000						110,000
Network Services	680,000						680,000
Information Tech. Total	790,000	0	0	0	0	0	790,000
Customer Care:							
Meters and Svcs.					50,000		50,000
Electrical:							
Engineering					1,674,300	1,724,195	3,398,495
Distribution				563,500	690,328		1,253,828
Ops. & Maint.				250,000	177,747		427,747
Electrical Total	0	0	0	813,500	2,542,375	1,724,195	5,080,070
Water & Sewer:							
Administration	11,000						11,000
Meter Maintenance			4,000	33,000	428,000		465,000
Water Distribution		62,000	20,000	179,350	1,625,000	550,000	2,436,350
Wastewater Coll.		21,000		104,000	1,400,000	150,000	1,675,000
Water & Sewer Total	11,000	83,000	24,000	316,350	3,453,000	700,000	4,587,350
<b>BLW Fund Total</b>	<b>801,000</b>	<b>83,000</b>	<b>24,000</b>	<b>1,129,850</b>	<b>6,045,375</b>	<b>2,424,195</b>	<b>10,507,420</b>
<b>Grand Total</b>	<b>801,000</b>	<b>5,957,546</b>	<b>775,900</b>	<b>1,203,950</b>	<b>38,045,375</b>	<b>29,544,781</b>	<b>76,328,552</b>

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# APPENDIX





AN ORDINANCE

**ADOPTING** an Annual Budget for the fiscal year beginning July 1, 2015 and ending June 30, 2016 for the various funds of the City of Marietta and enacting the tentative Ad Valorem tax levies for said fiscal year for support of the City of Marietta governmental operations and other public purposes, and debt service obligations.

**Whereas**, pursuant to Division 1, Section 7.3 of the Marietta City Charter and Section 3-4-050 of the Marietta Code of Ordinances, the City Manager has submitted a proposed budget for Fiscal Year 2016 to the Mayor and Council for adoption; and,

**Whereas**, pursuant to Division 1, Section 7.8 of the Marietta City Charter the Council is authorized to adopt ad valorem tax levies for various purposes; and,

**Whereas**, pursuant to Act 949 was enacted by the General Assembly of Georgia authorizing the City of Marietta to levy taxes

**NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MARIETTA, GEORGIA, THAT:**

**Section 1:** There is hereby levied on all real, and personal property within the corporate limits of the City of Marietta, Georgia, taxable according to law, for the purpose of raising revenue for said City for the Fiscal Year 2016 for operating and providing governmental and other public purposes, paying debt on general bonds, maintaining and repairing City owned cemeteries, the following millage rates:

<u>Levy</u>	<u>Millage Rate</u>
General	2.788
Debt Service:	
City Bond	0.629
Parks Bond	0.550
Redevelopment Bond	2.000
Debt Service Total	3.179
Cemetery	<u>.079</u>
<b>Total</b>	<b><u>6.046</u></b>

**Section 2:** The above tentative millage rates shall be applied to the assessed value of all taxable property in the City of Marietta less any exemptions applicable to each levy in conformity with the Charter and Related Laws of the City of Marietta, Georgia.

**Section 3:** The anticipated revenues and appropriated expenditures for each fund of the City of Marietta for the Fiscal Year ending June 30, 2016 are hereby adopted as shown on the following pages:

	<u>Anticipated Revenues</u>	<u>Appropriated Expenditures</u>
<b>General Fund</b>		
Operating Revenue and Other Sources	\$52,650,784	
City Council		\$231,079
City Clerk		205,156
Municipal Court		1,243,055
Mayor		94,083
City Manager		756,458
Finance		2,153,080
City Attorney		525,000
Human Resources and Risk Management		876,440
Civil Service Board		6,413
Development Services		1,766,255
Public Works		7,515,997
Parks, Rec and Facilities		3,157,898
Police		15,014,477
Fire		12,033,803
Non-Departmental		7,071,590
<b>Total General Fund</b>	<b>\$52,650,784</b>	<b>\$52,650,784</b>
<b>Lease Income Fund</b>		
Operating Revenue	\$2,759,322	
Debt Service		\$2,759,322
<b>TAD CCSR Fund</b>		
Operating Revenue and Other Sources	\$851,155	
Debt Service		\$851,155
<b>TAD Perimeter Fund</b>		
Operating Revenue	\$8,000	
Reserve Increase		\$8,000
<b>Cemetery Maintenance Fund</b>		
Operating Revenue and Other Sources	\$212,000	
Expenditures		\$212,000
<b>Community Development Block Grant Fund</b>		
Operating Revenue	\$194,652	
Expenditures		\$194,652
<b>Grant Fund</b>		
Reimbursement Revenue	\$214,221	
Expenditures		\$214,221
<b>Police Asset Forfeiture Fund</b>		
Operating Revenue	\$1,000,000	
Expenditures		\$1,000,000
<b>Radio System Core Replacement Fund</b>		
Operating Revenue	\$107,196	
Reserve Increase		\$107,196

	<u>Anticipated Revenues</u>	<u>Appropriated Expenditures</u>
<b><i>Gone With the Wind Museum Fund</i></b>		
Operating Revenue and Other Sources	\$160,672	
Expenditures		\$160,672
<b><i>City Parks Bonds Fund</i></b>		
Operating Revenue	\$6,200,000	
Expenditures		\$6,200,000
<b><i>Hotel Motel Tax Fund</i></b>		
Operating Revenue	\$2,600,000	
Expenditures		\$2,600,000
<b><i>Auto Rental Excise Tax Fund</i></b>		
Operating Revenue	\$400,000	
Expenditures		\$400,000
<b><i>Redevelopment Bond Fund</i></b>		
Operating Revenue	\$32,000,000	
Expenditures		\$32,000,000
<b><i>2011 SPLOST Fund</i></b>		
Operating Revenue	\$22,787,700	
Expenditures		\$22,787,700
<b><i>2016 SPLOST Fund</i></b>		
Operating Revenue	\$4,600,000	
Expenditures		\$4,600,000
<b><i>Golf Course Fund</i></b>		
Operating Revenue and Other Sources	\$2,166,004	
Expenditures		\$1,400,713
Debt Service		765,291
<b>Total Golf Course Fund</b>	<b>\$2,166,004</b>	<b>\$2,166,004</b>
<b><i>Conference Center Fund</i></b>		
Operating Revenue and Other Sources	\$2,759,322	
Expenditures		\$2,759,322
<b><i>Debt Service Fund</i></b>		
Operating Revenue	\$8,387,884	
School SPLOST Proceeds	3,696,250	
Debt Service		\$12,058,898
Expenditures		25,236
<b>Total Debt Service Fund</b>	<b>\$12,084,134</b>	<b>\$12,084,134</b>
<b><i>BLW Fund</i></b>		
Operating Revenue and Other Sources	\$166,898,441	
BLW Board		\$36,000
General Manager		407,728
Utility Marketing		434,363
Information Technology		5,373,594
Board Attorney		30,000
Customer Care		3,748,348
Electrical		110,298,509
Water and Sewer		26,606,328
Non-Departmental		19,963,571
<b>Total BLW Fund</b>	<b>\$166,898,441</b>	<b>\$166,898,441</b>
<b><i>BLW Vogtle Generation Trust Fund</i></b>		
Operating Revenue	\$1,235,076	
Reserve Increase		\$1,235,076

	<u>Anticipated Revenues</u>	<u>Appropriated Expenditures</u>
<b>Fleet Maintenance Fund</b>		
Charges for Service Expenditures	\$3,648,462	\$3,648,462
<b>Self Insurance Fund</b>		
Charges for Service and Other Sources Expenditures	\$13,198,756	\$13,198,756
<b>General Pension Fund</b>		
Charges for Service and Other Sources Expenditures	\$10,817,632	\$10,817,632
<b>OPEB Trust Fund</b>		
Operating Revenue Expenditures	\$125,000	\$16,500
Reserve Increase		108,500
<b>Total OPEB Trust Fund</b>	<b>\$125,000</b>	<b>\$125,000</b>
<b>Total All City Funds</b>	<b><u>\$339,678,529</u></b>	<b><u>\$339,678,529</u></b>

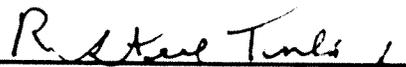
**Section 4:** The proposed budget presented by the City Manager is adopted and herein incorporated as Exhibit A.

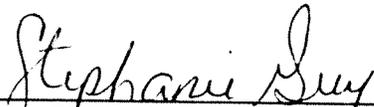
**Section 5:** It is hereby declared to be the intention of this Ordinance that its sections, paragraphs, sentences, clauses and phrases are severable, and if any section, paragraph, sentence, clause or phrase of this Ordinance is declared to be unconstitutional or invalid, it shall not affect any of the remaining sections, paragraphs, sentences, clauses or phrases of this Ordinance.

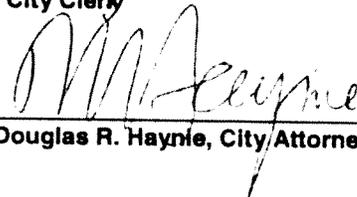
**Section 6:** All Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed.

**Section 7:** This Ordinance shall become effective upon the signature or without the signature of the Mayor, subject to Georgia laws 1983, page 4119.

DATE June 10, 2015

APPROVED   
R. Steve Tumlin, Jr., Mayor

ATTEST   
Stephanie Guy, City Clerk

APPROVED AS TO FORM   
Douglas R. Haynie, City Attorney

AN ORDINANCE

**ADOPTING** the final Ad Valorem tax levies for Fiscal Year 2016 for support of the City of Marietta governmental and public operations and debt service obligations.

**Whereas**, pursuant to Division 1, Section 7.3 of the Marietta City Charter and Section 3-4-050 of the Marietta Code of Ordinances, Mayor and Council have adopted a final budget for Fiscal Year 2016; and,

**Whereas**, pursuant to Division 1, Section 7.8 of the Marietta City Charter the Council is authorized to adopt ad valorem tax levies for various purposes; and,

**Whereas**, pursuant to Act 949 was enacted by the General Assembly of Georgia authorizing the City of Marietta to levy taxes,

**NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MARIETTA, GEORGIA, THAT:**

**Section 1:** There is hereby levied on all real and personal property within the corporate limits of the City of Marietta, Georgia, taxable according to law, for the purpose of raising revenue for said City for the fiscal year 2016 for operating and providing governmental and public services, paying debt on general bonds, and maintaining City owned cemeteries, the following millage rates:

<u>Levy</u>	<u>Millage Rate</u>
General	2.788
Debt Service:	
City Bond	0.629
Parks Bond	0.550
Redevelopment Bond	2.000
Debt Service Total	3.179
Cemetery	<u>.079</u>
<b>Total</b>	<b><u>6.046</u></b>

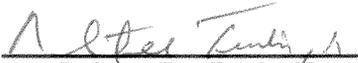
**Section 2:** The above millage rates shall be applied to the assessed value of all taxable property in the City of Marietta less any exemptions applicable to each levy in conformity with the Charter and Related Laws of the City of Marietta, Georgia.

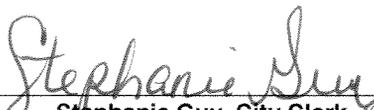
**Section 3:** It is hereby declared to be the intention of this Ordinance that its sections, paragraphs, sentences, clauses and phrases are severable, and if any section, paragraph, sentence, clause or phrase of this Ordinance is declared to be unconstitutional or invalid, it shall not affect any of the remaining sections, paragraphs, sentences, clauses or phrases of this Ordinance.

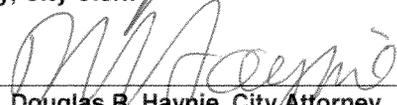
**Section 4:** All Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed.

**Section 5:** This Ordinance shall become effective upon the signature or without the signature of the Mayor, subject to Georgia laws 1983, page 4119.

DATE July 27, 2015

APPROVED   
R. Steve Tumlin, Jr., Mayor

ATTEST   
Stephanie Guy, City Clerk

APPROVED AS TO FORM   
Douglas B. Haynie, City Attorney

# GLOSSARY OF TERMS

**Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of when related cash is actually received or spent.

**Actions:** Specific productivity measures undertaken by the City and/or Departments to achieve goals.

**ADA:** See Americans with Disabilities Act.

**Adopted Budget:** Appropriation of funds by the City Council at the beginning of each fiscal year.

**Ad Valorem Tax:** Tax levied on the assessed value of real and personal property.

**Allocation:** A sum of money set aside for a specific purpose.

**Americans with Disabilities Act:** A federal mandate requiring the removal of physical barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services and buildings.

**Appropriation:** A general term used to denote the amount authorized in the budget for expenditure by a department or division.

**Asset Forfeiture Fund:** A Governmental Fund which accounts for the expenditures of special public safety projects funds through the recovery of forfeited assets via the judicial system.

**Assessed Taxable Value:** The estimated true value of real or personal property times 40%. This is the amount that is applied to the tax rate when computing tax bills.

**Aurora Fire Museum Fund:** A Governmental Fund which accounts for the donations used for the operations of the Fire Museum showcasing fire services in Marietta from the Civil War era through modern day.

**Auto Rental Excise Tax Fund:** A Special Revenue Fund used to receive and track auto rental excise tax revenue. This revenue is transferred to the General Fund to cover the cost of tourism expenses.

**Balanced Budget:** A budget in which estimated revenues and appropriated fund balances is equal to appropriations for expenditures.

**BLW:** See Board of Lights and Water.

**BLW Trust Fund:** An internal fund established to set aside operating funds for future years to offset the end of the Municipal Competitive Trust payout from MEAG.

**Board of Lights and Water:** Marietta's utility system that provides Electric, Water and Sewer services. Also a seven-member policy-making board that oversees the utilities. In this document, BLW refers to the utility system as a whole or the governing body.

**Bond:** A certificate of debt issued by a government to finance a capital expenditure or other liabilities in which payment of the original investment plus interest is guaranteed by a specified future date.

**Bond Rating:** A system of appraising and rating the investment value of individual bond issues.

**Budget:** A financial plan for a specific period of time (fiscal year) incorporating an estimate of planned expenditures and financing sources.

**Budget Amendment:** A change in an amount in any budget line during the fiscal year.

**Budget Calendar:** The schedule of key dates which the City follows in the preparation, adoption and administration of the budget.

**Budget Document:** The official publication prepared by the budget office which presents the proposed or approved budget to the citizens and governing body.

**Budget Message:** A general discussion of the proposed or approved budget presented in writing as part of the budget document. A transmittal letter which explains the current budget issues compared to the background of financial experiences in recent years and recommendations made by the City Manager.

**Budget Ordinance:** The official enactment by the Mayor and City Council legally authorizing City officials to obligate and expend resources.

**Budget Resolution:** The official enactment by the Board of Lights and Water legally authorizing BLW officials to obligate and expend resources.

**Budgeted Positions:** The number of full-time equivalent (FTE) positions allocated for a division. The actual number of staff on board may vary from the budgeted position level due to authorized changes in position or staffing levels.

**CAFR:** See Comprehensive Annual Financial Report.

**Capital Assets:** Property and equipment with a unit value of \$1,000 or more. Capital Assets can also be referred to as Fixed Assets.

**Capital Budget:** The category term for the portion of the budget that pertains to the purchase of capital assets or capital projects.

**Capital Improvement Program:** A plan for capital expenditures to be incurred each year over a fixed period of time (5 years) and the method for financing those expenditures.

**Capital Outlay:** An expenditure for the acquisition of, or addition to, a fixed asset.

# GLOSSARY OF TERMS

**Capital Projects Fund:** A Governmental Fund used to account for the financial resources used for the acquisition and construction of major capital items and facilities.

**Cash Basis:** The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**Cash Flow:** A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

**CCSR:** See City Center South Renaissance.

**CDBG:** See Community Development Block Grant.

**Cemetery Fund:** A Governmental Fund which accounts for the tax revenue and donations received dedicated to the maintenance of the city-owned cemetery.

**City Center South Renaissance:** the name for the redevelopment area in the city's first Tax Allocation District (TAD).

**City Council:** The elected governing body of the city comprised of seven members.

**City Parks Bond Fund:** A Capital Projects Fund established in FY2010 with the approval of a \$25 million bond referendum. It provides funding for land acquisition, parks improvements and development of new parks.

**Citywide Projects Fund:** A Capital Projects Fund which uses revenue bond funds for major projects or the purchase of major vehicles or equipment.

**Community Development Block Grant:** A federally-funded program designed to assist low-income residents.

**Comprehensive Annual Financial Report:** a report compiled annually by an external auditing firm which provides detailed information on the city's financial status.

**Comprehensive Plan:** A long-term plan to control and direct the use and development of property in the City. It is also used to make strategic decisions regarding the water and sewage lines, infrastructure, and roads.

**Cost of Goods Sold:** The expenditure for goods or services purchased in order to resell them to customers. For instance, electricity, water and sewer commodities purchased in order to provide utility services to Board of Lights and Water (BLW) customers, or collectibles and merchandise purchased in order to be sold by the Gone With the Wind Museum's gift shop.

**Debt Limit:** A maximum amount of debt that can be legally incurred.

**Debt Service:** Expenditure providing for the repayment of principal and interest on City long-term obligations.

**Debt Service Fund:** A Governmental Fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

**Department of Transportation:** Usually referring to Cobb County's department which develops, manages, and operates the county's transportation systems. (GDOT is the Georgia Department of Transportation.)

**Depreciation:** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Designated Contingency:** Funds set aside for a specific purpose by the City Council to be used as needed.

**Disbursement:** Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as expenditures.

**DMDA:** See Downtown Marietta Development Authority.

**DOT:** See Department of Transportation.

**Downtown Marietta Development Authority:** an eight-member organization, including the Mayor of the City of Marietta, the Chairman of the Cobb County Board of Commissioners, three elected property owners and three elected business owners, established for the purpose of overseeing the redevelopment of the downtown Marietta area.

**800 MHz:** Eight Hundred Megahertz – a radio system which allows the City of Marietta, other municipal agencies, Cobb County and surrounding counties to communicate directly with each other as well as with the E911 Center.

**Encumbrance:** The commitment of appropriated funds to purchase an item or service.

**Enterprise Fund:** A Proprietary Fund used to account for the acquisition, operation and maintenance of government facilities and services in a manner similar to private business enterprises which are entirely or predominantly self-supporting by user charges.

**Estimated True Value:** The true value of real and personal property as determined by the Cobb County Tax Assessors Office.

**Expenditure:** The outflow of funds paid for an asset, good or service.

# GLOSSARY OF TERMS

**Fiduciary Fund:** A fund category used to account for assets held by a government in a trustee (managing pension plans for employees) or agent (collecting funds belonging to another agency) capacity. This category includes the General Pension Trust Fund and Other Post-Employment Benefits Trust Fund.

**Fines and Forfeitures:** Revenue received from bond forfeitures and authorized fines such as parking and traffic violation fines.

**Fiscal Year:** The City's accounting period of twelve months which begins July 1 and ends the following June 30. (e.g. FY2016 refers to the twelve-month period beginning July 1, 2015 and ending June 30, 2016.)

**Fixed Assets:** Capital items with a long-term life span which are intended to be held or used, such as land, buildings, improvements, machinery, and equipment.

**Fleet Maintenance Fund:** An Internal Service Fund which accounts for the operations of the Fleet Maintenance Division which provides fuel and motor vehicle repair and maintenance services to the city's fleet of vehicles.

**Fringe Benefits:** Payments made by the City to cover pensions, health insurance, life insurance, Medicare tax, worker's compensation and other benefits to City employees.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue and expenditures which are segregated for the purpose of different activities or attaining certain objectives.

**Fund Balance:** The difference between assets and liabilities. Can also refer to the dollar amount of resources remaining from prior years which are available to be budgeted in the current year.

**FY:** See Fiscal Year.

**GAAP:** See Generally Accepted Accounting Principles.

**GDOT:** Georgia Department of Transportation. See Department of Transportation.

**gemNet:** A website created solely for City of Marietta employees, containing information, announcements, personnel forms and access to IT and GIS applications. GEM stands for "Government Employees of Marietta."

**General Fund:** A Governmental Fund, which is the city's principal accounting fund. This fund accounts for all activities of the City not included in other specified funds.

**General Obligation Bonds:** Method of raising funds for long-term capital financing. The State of Georgia requires approval by referendum. The debt ceiling is ten percent of the assessed value of all taxable property.

**General Pension Trust Fund:** A Fiduciary Fund which accounts for assets held by the City in a trustee capacity and the payment of retirement benefits.

**General Property Taxes:** Taxes levied on all property located in or owned by the citizens of the City of Marietta.

**Generally Accepted Accounting Principles:** Guidelines to financial accounting and reporting which set uniform minimum standards for accepted accounting practices.

**Geographic Information System:** Includes the development and maintenance of base map and cadastral information consisting of City/BLW boundaries, tax parcel boundaries, infrastructure location, etc.

**GFOA:** See Government Finance Officers Association of the United States and Canada.

**GIS:** See Geographic Information System.

**Goals:** Broad aims of the City and/or Departments toward which programs, projects and services are directed.

**Golf Course Fund:** A Proprietary Fund which accounts for the operations of the "City Club" golf course.

**Gone With The Wind Museum Fund:** A Governmental Fund which accounts for the donations and operation of the museum "Scarlett on the Square" located in Downtown Marietta which showcases artifacts and memorabilia related to the famous novel and movie.

**Government Finance Officers Association of the United States and Canada:** An organization which provides numerous professional services and promotes sound management of government financial resources. This Budget Book document is submitted to GFOA each year along with a detailed criteria location guide to be judged for the Distinguished Budget Presentation Award.

**Governmental Fund:** A fund category used to account for a government's governmental-type activities. This category includes four fund types: General Fund, Special Revenue Fund, Debt Service Fund and Capital Projects Fund.

**Grant:** A contribution by a government or other organization to support a particular function.

**Grants Funds:** A Governmental Fund which accounts for the receipts and expenditures of dedicated federal, state and local grants.

**GWTW:** See Gone With The Wind Museum Fund.

**Homestead Exemption:** A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from taxation.

# GLOSSARY OF TERMS

**Hotel/Motel Tax Fund:** A Special Revenue Fund used to receive and track hotel/motel tax revenue. This revenue is transferred to the General Fund to cover the cost of tourism expenses.

**Housing and Urban Development:** A federally-funded program which assists low-income families in attaining decent, safe and sanitary housing.

**HUD:** See Housing and Urban Development.

**Indirect Cost Recovery:** Revenue from providing services to another fund.

**Indirect Cost Transfer:** Expense for payment to another fund for services provided.

**Information Technology:** the City department responsible for supporting City/BLW departments with their technological and computer-related needs.

**Infrastructure:** The basic facilities, equipment, and installations needed for the functioning of a system or organization (e.g., roads, bridges, water/sewer lines, public buildings).

**Intangible Property:** A category of personal property that includes stocks, taxable bonds and cash.

**Interfund Transfer:** Contributions and operating transfers to another fund of the City.

**Intergovernmental Revenue:** Revenue received from other governments or local agencies such as the State of Georgia and the Cobb Chamber of Commerce.

**Internal Service Fund:** A Proprietary Fund used to account for the financing of goods or services provided by one department to other departments of a government on a cost-reimbursement basis.

**IT:** See Information Technology.

**Lease Income Fund:** A Special Revenue Fund which accounts for the rental income received from the Hilton Atlanta/Marietta Hotel and Conference Center. This rental income is used to pay the debt service on the Citywide Projects revenue bonds.

**Licenses & Permits:** Fees collected for the issuance of licenses and permits such as business licenses, building, and sign permits.

**Marietta Redevelopment Corporation:** An advisory Board of Directors composed of appointed members whose purpose is to strengthen the economic and residential base of the City of Marietta by reutilizing property for neighborhood and community redevelopment and other public purposes.

**Marietta Redevelopment Growth Fund:** A Governmental Fund used to help local small businesses start or grow their business by offering low interest loans.

**Mayor:** An elected position acting as the chief executive officer of the city and the presiding officer over City Council meetings and Board of Lights and Water meetings.

**MEAG:** See Municipal Electric Authority of Georgia.

**Millage Rate:** The rate at which real and personal property is taxed, with one mill equal to \$1 per \$1,000 of assessed taxable value.

**Mission Statement:** Statement of what the City does, and why and for whom it does it. A statement of purpose. Also applies to Departments within the City.

**Modified Accrual Basis:** The basis of accounting under which transactions are recognized when they become both measurable (i.e., an amount can be determined) and available (i.e., able to liquidate liabilities of the current period).

**Motor Vehicle Tax:** Taxes levied on vehicles designed primarily for use upon public roads.

**MRC:** See Marietta Redevelopment Corporation.

**Municipal Electric Authority of Georgia:** a public corporation and an instrumentality of the State of Georgia which supplies electricity to 48 local government electric distribution systems including the City of Marietta [Marietta Power].

**Net Current Assets:** A measurement of a government's liquid financial position using the formula Current Assets (ability to convert assets to cash within one year) minus Current Liabilities (ability to consume or pay for liabilities within one year).

**Occupational Tax:** Also known as a Business License. Taxes levied on trades, occupations, businesses, and professions.

**OPEB:** See Other Post-Employment Benefits Trust Fund.

**Operating Budget:** The portion of the City and BLW budgets pertaining to daily operations that provide basic services. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, commodities, goods and services.

**Operating Expenditures:** Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.

# GLOSSARY OF TERMS

**Operating Services:** The category term for expenditures for goods and services which primarily benefit the current period and are not defined as capital or personal services.

**Other Financing Sources:** Non-operating revenue received used to assist with financing City operations such as insurance recoveries, gifts/donations, and sale of surplus fixed assets.

**Other Post-Employment Benefits Trust Fund:** A Fiduciary Fund which accounts for the contributions made by the City for future benefits such as retiree health care.

**Parks and Tree Funds:** A Governmental Fund used to account for the purchases and projects related to the receipt of bond proceeds, donations, and fees dedicated specifically for parks and recreation projects and planting of trees in the city.

**Penalties & Interest:** Fees collected for violations or delinquent payments.

**Performance Measurements:** A way to measure effectiveness or efficiency in order to bring about desired results. Effectiveness usually compares actual work performed with planned work. Efficiency is usually expressed in terms of unit cost or output per timeframe.

**Personal Property:** Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks, taxable bonds, and cash).

**Personal Services:** The category term for expenditures for salaries, wages, overtime, standby pay, worker's compensation, health and life insurance, and retirement employee benefits.

**Police Asset Forfeiture Fund:** See Asset Forfeiture Fund.

**Proprietary Fund:** A fund category used to account for a government's business-type activities. This category includes two fund types: Enterprise Funds and Internal Service Funds.

**Public Safety Bond:** Municipal Bond issue from Fiscal Year 1997 for the construction of a public safety complex including a new Police Station/Municipal Court building and the renovation of the Main Fire Station.

**Radio System Core Replacement Fund:** A Governmental Fund which accounts for the funds the City is required to set aside each year and accumulate in order to pay for its portion of the county-wide 800 MHz radio communications system when it is replaced.

**Real Property:** Immobile property such as land, natural resources above and below the ground, and fixed improvements to land.

**Redevelopment Bond Fund:** A Capital Projects Fund established in FY2014 with the approval of a \$68 million bond referendum. It provides funding for urban redevelopment projects which includes streetscape improvements, acquisition and demolition of properties and road infrastructure modifications.

**Refunding Bond:** A certificate of debt issued by a government which is used to pay the principal and interest on existing debt. The new debt proceeds are placed in a trust with a fiscal agent and used specifically to satisfy the scheduled interest payments and maturity/call date of the refunded debt.

**Reserve Increase:** A budget-balancing account used when revenue exceeds expenditures, thereby increasing the amount of money held in reserve at the end of each fiscal year.

**Reserves:** Appropriations of funds set aside to cover unanticipated or contingent expenses, shortfalls in revenues and special trusts.

**Restitution:** An act to make good or give an equivalent for any loss, damage, or injury.

**Revenue:** Funds that the City and BLW receive as income. It includes such items as taxes, license fees, service charges, fines and penalties, grants and income from the City's enterprises such as green fees and utility income.

**Revenue Bonds:** Bonds whose principal and interest are payable from pledged revenue sources, and are not legally backed by the full faith and credit of the City.

**SCADA:** See Supervisory Control and Data Acquisition System.

**School Bonds:** Municipal Bonds issued for the construction of a new high school, elementary school, and renovations of current city schools.

**Section 8:** A federally-funded Housing Assistance Program which assists very low-income citizens obtain safe, sanitary and affordable housing.

**Self-Insurance Funds:** Comprised of Health Insurance Fund, Workers' Compensation Fund and Property Casualty Fund.

**Service Proposal:** Budget request for implementing a new program or service; adding new personnel or upgrading or reclassifying position compensation grade(s); awarding merit or performance increases; and/or amending the pay scale based on market conditions.

# GLOSSARY OF TERMS

**Special Purpose Local Option Sales Tax:** The City receives 1% sales tax from SPLOST. The FY2016 budget covers two SPLOSTS (2012-2015 and 2016-2021) which fund various road, traffic and transportation projects, capital improvements, the purchase of public safety vehicles and equipment, and the construction of public buildings. The Marietta School Board receives 1% sales tax to fund the debt service on the School General Obligation Bond which was used to build school buildings.

**Special Revenue Fund:** A Governmental Fund used to account for the proceeds of specific revenue sources that are legally restricted for a specific purpose such as TADs (Tax Allocation Districts), Cemetery, CDBG, Asset Forfeiture, Aurora Fire Museum, and others.

**SPLOST:** See Special Purpose Local Option Sales Tax.

**Supervisory Control and Data Acquisition System:** A program which assists the Water Department with the collection of data and control of the water and wastewater infrastructure.

**TAD:** See Tax Allocation District.

**Tax Allocation District:** TADs finance bonds with future tax collections from redevelopment. Tax values are frozen at current levels and the bonds are repaid with property taxes generated by increased values as the result of the redevelopment project.

**Tax Digest:** A listing of all property owners within the County, their property's assessed value, and the amount of taxes due. This listing is prepared annually and submitted to the State Department of Revenue.

**Tax Exemption:** Immunity from the obligation of paying taxes in whole or in part.

**TIP:** See Transportation Improvement Program.

**Unallocated:** A departmental cost center found in various funds in which the expenditures benefit more than one department and are not attributed to any one department. Also called the Non-departmental cost center.

**Undesignated Contingency:** Funds set aside to be used on an as-needed basis as approved by the City Council.

**Vision Statement:** A statement prepared by City Council addressing short term and long term goals, and the plans for achieving them.

**Vogtle Generation Trust Fund:** An internal fund established by the Board of Lights and Water (BLW) to help offset the anticipated increase in cost when the City starts to receive the added electric generation from Units 3 and 4.

**Workers' Compensation:** A form of insurance providing wage replacement and medical benefits to workers who are injured on the job.

**Workload Measurements:** A count of outputs or work performed.



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