

# CITY OF MARIETTA



# FISCAL BUDGET

# CITY OF MARIETTA

## FISCAL YEAR 2024 BUDGET JULY 2023 - JUNE 2024

WILLIAM F. BRUTON, JR.  
CITY MANAGER

SAM LADY  
FINANCE DIRECTOR

PATINA BROWN  
DEPUTY FINANCE DIRECTOR

TENTISHA HUNTER  
BUDGET SUPERVISOR

JACQUELINE VILLA  
BUDGET ANALYST

STEPHEN KIRSCH  
BUDGET ANALYST



# MAYOR AND CITY COUNCIL



**Cheryl Richardson**  
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



**M. Carlyle Kent**  
Councilmember, Ward 5



**Andre L. Sims**  
Councilmember, Ward 6



**Joseph R. Goldstein**  
Councilmember, Ward 7

# OFFICIALS

## Mayor and City Council

R. Steve Tumlin, Jr.  
Mayor

Cheryl Richardson	Ward 1
Griffin "Grif" L. Chalfant, Jr.	Ward 2
Johnny Walker	Ward 3
G.A. "Andy" Morris	Ward 4
M. Carlyle Kent	Ward 5
Andre L. Sims	Ward 6
Joseph R. Goldstein	Ward 7

## Board of Lights and Water

R. Steve Tumlin, Jr., Mayor  
Chairperson

G.A. "Andy" Morris	Council/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

Douglas R. Haynie	City Attorney
Stephanie Guy	City Clerk
Kimberly Odom	Interim Court Administrator
Sam Lady	Finance Director
Keisha Register	Human Resources and Risk Management Director
Russell Roth	Development Services Director
Mark Rice	Public Works Director
Richard Buss	Parks, Recreation, and Facilities Director
Martin Ferrell	Police Chief
Timothy S. Milligan	Fire Chief
Ronald Mull	BLW General Manager
J. Kevin Moore	BLW Attorney
Ronald Barrett	Information Technology Director
Sherri Rashad	Customer Care Director
Eric Patten	Electrical Director
Kimberly Holland	Water and Sewer Director



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**City of Marietta  
Georgia**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morrell*

Executive Director

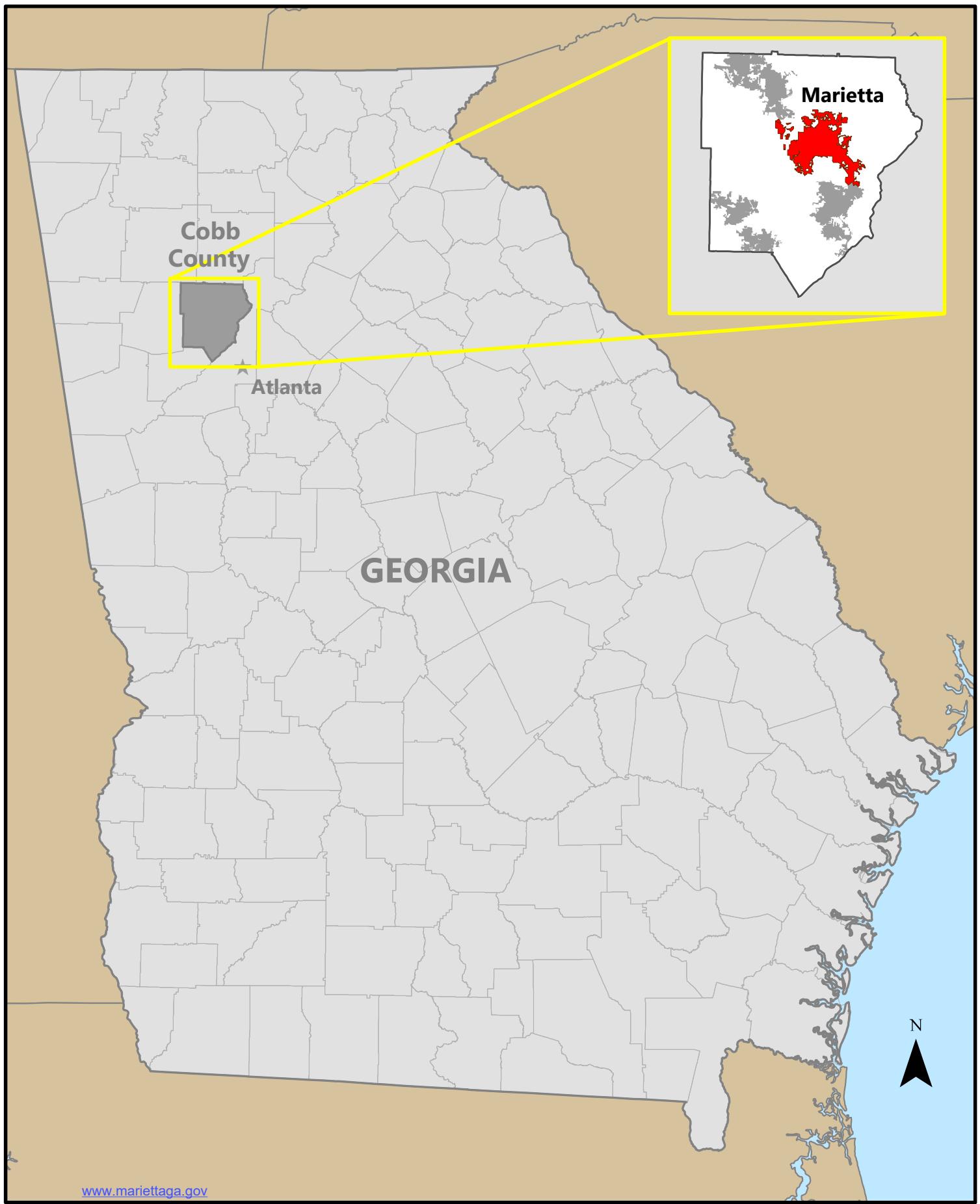
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The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Marietta, Georgia**, for its annual budget for the fiscal year beginning **July 1, 2022**.

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

# The State of Georgia & City of Marietta



# CITY OF MARIETTA

## HISTORIC DEVELOPMENT

Modern day Marietta and the Cobb County area were part of Cherokee Indian Territory. In the early 1830s, settlers began to migrate from other Georgian cities, taking advantage of a lottery designed to allocate Indian land. Cherokee land was divided into 40-acre gold tracts and 160-acre farm tracts. While seeking to make a fortune as gold prospectors, the earliest settlers established homesteads as the Indian population moved west.



© Marietta Museum of History

**Marietta Square 1890s**

By 1833, nearly 100 people had settled close to springs now known as the Marietta Square. The county was named in honor of Judge Thomas Willis Cobb, a Georgia Congressman and U.S. Senator, who later became the Judge of Superior Court. The City of Marietta was named after Cobb's wife, Mary. By the mid-1840s, Marietta had grown to include more than 1,500 residents and was becoming a resort town for people from the coastal areas in Georgia. The railroad began running from what is now Atlanta through Marietta and Cobb County.

The 1850s established Marietta as a fast-growing community with flourishing businesses. Marietta had tailors, bakeries, warehouses, grocery stores, general stores, carriage shops, and gunsmiths. The city also became home to numerous other professionals such as physicians and attorneys. On January 22, 1852, Marietta was incorporated as a city, electing John Heyward Glover as its first Mayor. The first town Marshal Law Enforcement Officer was subsequently appointed, and in 1854 the Marietta Fire Company was established.

In April 1862, the War Between the States came to Marietta in the form of a group of Union undercover agents. After an overnight stay at the Kennesaw House a hotel still standing on Depot Street near the Marietta Square, the agents boarded the W & A Railroad northbound train at the Marietta station. At Big Shanty, now known as the City 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. Following the Battles of Kennesaw Mountain, General Sherman arrived in Marietta on July 3, 1864. Marietta remained occupied by Federals until November 1864 when Sherman ordered the evacuation of Marietta, destruction of the railroads, and had the Union Army set fire to the buildings around Marietta Square.

After the devastating ruin endured during the War Between the States, Marietta began 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 streetlights illuminating the town, and by 1898 a local telephone company was serving residents. While private schools held classes in the late 1870s, Marietta's first public school building was completed in 1894.



© Marietta Museum of History

**Marietta Square 1920s**

In 1905, an electric railway began operating between Marietta and Atlanta. The Marietta Board of Lights and Water was created in 1906 by the City Council to administer water and electric utilities in Marietta. By 1940, there were 8,600 residents in Marietta.

# CITY OF MARIETTA

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, the city more than doubled its residents in three years to almost 18,000. B-29s were produced at the plant, and employment peaked at 28,000. This was a major driver of workforce housing construction in the 1940s. The plant closed in 1945 but reopened in 1951 as Lockheed-Georgia Company and continues to be one of many public employers in the area.

The 1960s and 1970s saw numerous advancements in the City with the emergence of more public, private and post-secondary schools, and businesses. Within this same timeframe, Interstate 75 was completed and it ran through the City of Marietta. In 1980, the population rose to about 31,000 residents. In 1984, Marietta undertook a major renovation of Glover Park in conjunction with a significant financial contribution from developer John Williams. This park is the center of historic Marietta Square, which has become an award-winning destination of choice for enjoyment of festivals, concerts, special events, cultural arts, shopping, dining, and feature film production in an authentic historic setting.



***Marietta Square 1950s***

During the 1990s, new establishments opened in the City of Marietta including Cobb County's new Central Library; the City Club Marietta, an 18-hole golf course; the Marietta History Center; the Marietta Conference Center and Resort, now known as the Hilton Atlanta/Marietta Hotel and Conference Center; the county's fifth courthouse; and the city's new Public Safety complex for Police and Fire. The 2000s expansions included the new Marietta High School campus; the grand re-opening of the restored Strand Theater; the Brumby Hall & Gardens/Gone With the Wind Museum; several historical attractions and parks; and a sixth Cobb County courthouse. The City was recognized in 2006 as an All-America City by the National Civic League for being one of the ten best communities in the nation, and in 2020 was granted the league's All-America Hall of Fame award for Marietta's community engagement efforts. Marietta has even been distinguished as a Visionary City for incorporating the City's rich history into Elizabeth Porter Park. Livability.com identified Marietta as one of the top 50 Smart Cities and in 2022 GoFundMe recognized Marietta as one of the most generous cities in the United States. Organizations such as Businessweek, the Atlanta Journal-Constitution, and Forbes recognized Marietta as one of the top suburban places to live and raise a family. The City of Marietta is home to 62,699 residents and was rated the 35<sup>th</sup> best place to live in the United States.

Ongoing investments have been made to improve the quality of life for citizens and visitors by attracting new businesses, redeveloping distressed areas, adding, and upgrading parks and recreation centers, improving traffic, city streets, sidewalks, and bridges, upgrading water, sewer, and electric utilities, supporting businesses and residents alike, and promoting tourism. Special events draw many thousands to the downtown area throughout the year. Marietta continues to be a progressive modern suburban city, while maintaining the southern charm of a friendly historic town.

Although Marietta'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 has caused this area to be one of the fastest growing suburbs in the metro Atlanta region. Today, public policies and redevelopment investments are helping to renew older neighborhoods and commercial corridors, ensuring sustained growth through the 21<sup>st</sup> century.



***Marietta Square 2023***

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# INTRODUCTION

# 2024 CITY MANAGER'S MESSAGE

**Honorable Mayor, City Council and Residents  
City of Marietta, Georgia**



I am pleased to present the fiscal year 2024 annual budget. It is a product of many hours of thoughtful work by Senior Staff, Department Managers, and the Budget Office.

The 2021-2022 fiscal years were difficult and challenging as we navigated the pandemic and its aftermath. Coping with the demands of disease containment and response, changing labor issues, and supply chain disruptions, coupled with an unknown impact on our economy and revenue streams was unique and unprecedented. However, the City created plans to address each issue in a proactive and collaborative way, and this allowed us to navigate the storm. Marietta overcame the challenges presented by the pandemic and flourished. The City's prudent budgetary approach enabled us to advance with operating tax rates at 2003 levels, offer superior services to our citizens, provide larger than normal salary increases to our employees, and retain a healthy reserve balance. We also maintained our excellent bond ratings and reduced our bond millage for the 5<sup>th</sup> year with this new budget.

The City of Marietta has worked diligently over the last 20 years to enhance our community and the FY2024 budget will continue that effort. Our core focus is to provide excellent public services that are the best in class. This will be done with the effective and efficient use of the resources provided, and by continuing to encourage the tradition of innovation in our city government. One initiative allows Marietta to upload critical traffic information to Waze, Apple Maps, and various vehicle navigation systems. This technology will make traveling within the City easier and safer compared to anywhere else in the United States. Electrical Distribution hardware that we are experimenting with is already providing a great reduction in outage times, and a joint project with the Georgia Institute of Technology is demonstrating how all utilities can be better protected from cyber-attacks. In each one of these instances, the City of Marietta has already received recognition as the first in the nation to accomplish what is being done.

As in prior years, community enhancement projects continue to be a central focus as we strive to improve quality of life for Marietta citizens. During this fiscal year, attention will be given to extending our multi-use trail network, streetscape enhancements, park and downtown improvements, neighborhood cleanups, and citywide beautification. The outcome of our efforts can be seen with the addition of new housing, restaurants, shops, and job centers coming to our community. Not to mention, we earned national recognition from Money Magazine online who highlighted the City as one of the "Best 50 Places to Live in the United States in 2022", and GoFundMe named Marietta as the "Most Generous City in America".

This budget implements creative initiatives and supports established programs that continue investing in our employees and the City of Marietta community. Attention is paid to our infrastructure with important projects like a much-needed new water tank, water and sewer line replacements, and road improvements. Our vehicle fleet is also being updated despite supply chain challenges, and construction is underway for a new Public Safety training center. While there are still problems with inflation and the economy, Marietta is positioned well for the future. This could not be possible without leadership from the Mayor and City Council, and the dedicated efforts of City staff.

Respectfully Submitted,

**William F. Bruton Jr.**  
City Manager

# BUDGET IN SUMMARY

## BUDGET FORMAT

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

1. Policy
2. Financial Plan
3. Operations Guide
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 FY2024 Budget is a plan that links developed organizational goals and objectives with the financial resources necessary to fund them. Monetary allocation and personnel are increasingly important as more demands are placed upon limited resources.



## BUDGET GOALS

The FY2024 budget is derived from the following goals incorporated into an overall strategy for maximizing cost efficiency of local government while providing exceptional service. We will:

1. Provide a superior level of financial support and service to the community.
2. Control expenditures so that they do not outpace revenues.
3. Maintain fund balance reserves in accordance with our reserve policy.
4. Invest in our future and partner with the community to encourage economic growth.
5. Offer competitive wages and positive work environments that will attract and retain quality employees.
6. Utilize innovative technology to improve performance and hamper cost increases.

# BUDGET IN SUMMARY

## FY2024 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 Mission Statement and Comprehensive Plan revolves around these objectives. With these goals in mind, the following major initiatives are planned in the coming year:

1. Transportation projects will continue with the use of 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. The 2022 SPLOST resulted in higher than anticipated receivables its first year. All SPLOST funding will continue to be carefully appropriated based on approved capital project allocations.
2. 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 and multi-year projects like the water tower will continue in FY2024.

## REVENUE

The revenue funding level was increased again for the 2024 fiscal year. Grants and year-end surplus will be used to purchase necessary items. No tax increases or fee increases are recommended or approved with this budget. 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 2024 by a projected 15% year over year due to increased assessment values. Tax revenue projections in the General Fund are expected to rise but stabilize due to the floating Homestead Exemption 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, if the property owner maintains continual homestead ownership, the taxes 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. Marietta is at the beginning of a substantial period of infill and redevelopment, which is in part a result of long-term planning and infrastructure upgrades.

# BUDGET IN SUMMARY

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There were no millage rate increases for taxpayers. 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. The Debt Service Fund millage rate reduced by 0.125 mills to 1.825 mills. The Cemetery Fund millage rate remains at 0.079 mills.

## **Miscellaneous Revenue**

Tourism tax revenue has trended upward in the past months driven primarily by Hotel/Motel revenue and a spark in U.S. travel. The Insurance Premium Tax is expected to increase from last year's funding level. Real Estate and Intangible Recording taxes are showing an upward trend, because of the rise in local housing market pricing.

Revenue from the 1% Special Local Option Sales Tax (SPLOST) for various road, transportation, construction, and capital projects is expected to surpass its budgetary target.

## **Licenses and Permits**

A mid-year fee increase will take effect this fiscal year as reflected in the forecasted budget uptick. An influx of new business applications along with a focus on compliance is ongoing. We continue to work with economic development efforts to provide growth in this area. General building permit revenue is stagnating as inventories begin to draw level with demand and rising interest rates cool the residential buying market.

## **Charges for Services**

This category is experiencing a steady incline in the areas of recreational services and park fees. Contractual services and additional service offerings has reinvigorated this area of revenue. These changes are expected to have long-term effects on revenue.

The BLW is committed to providing reliable and high-quality service at the lowest possible ratepayer cost. Electrical rates have remained the same for the past 10-years, so no increases in rates for power customers are included in this budget. Rate changes are evaluated at mid-year based on revenue and assessed annual cost increases from our suppliers. In general, sales volumes in electricity, water, and sewer services are anticipated to increase as the residential and commercial real estate markets continue to grow in Marietta.

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. Golf course renovations also enticed new golfers.

## **Fines and Forfeitures**

General traffic fines are expected to increase due to heightened volume as businesses readjust operations and activities throughout the City. 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. An additional red-light camera was put in service and accounts for a portion of the revenue increase in this area. A school bus passing camera program, which identifies drivers who pass a school bus when red lights are flashing, was instituted in 2014. These revenues have risen resulting from the installation of additional safety cameras.

# BUDGET IN SUMMARY

## EXPENDITURES

This budget affords us the opportunity to maintain or increase service levels. 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.

FISCAL YEAR 2024 BUDGET				
FUND	PERSONAL SERVICES	OPERATING SERVICES	CAPITAL PROJECTS	TOTAL BUDGET
General Fund	48,131,868	23,790,077	1,789,115	<b>73,711,060</b>
Lease Income	0	2,796,250	0	<b>2,796,250</b>
School System Fund	0	78,728,128	0	<b>78,728,128</b>
Cemetery	115,299	62,750	0	<b>178,049</b>
CDBG	100,082	391,850	0	<b>491,932</b>
Police Asset Forfeiture	0	650,000	0	<b>650,000</b>
Marietta History Center	193,247	74,900	0	<b>268,147</b>
Brumby Hall & Gardens/GWTW	69,546	75,193	0	<b>144,739</b>
Aurora Fire Museum	0	8,470	0	<b>8,470</b>
Tree Preservation Fund	0	66,502	0	<b>66,502</b>
Hotel Motel Tax	0	4,045,671	0	<b>4,045,671</b>
Auto Rental Excise Tax	0	812,234	0	<b>812,234</b>
Redevelopment Bond	0	0	800,000	<b>800,000</b>
2011 SPLOST	0	0	196,898	<b>196,898</b>
2016 SPLOST	0	0	1,324,798	<b>1,324,798</b>
2022 SPLOST	784,394	377,052	11,401,041	<b>12,562,487</b>
Golf Course	0	1,985,169	422,000	<b>2,407,169</b>
Conference Center	0	2,115,645	0	<b>2,115,645</b>
Debt Service	0	6,618,146	0	<b>6,618,146</b>
Board of Lights & Water	18,772,883	127,802,665	13,787,964	<b>160,363,512</b>
Fleet Maintenance	1,257,101	3,073,893	340,000	<b>4,670,994</b>
Self-Insurance	0	20,503,067	0	<b>20,503,067</b>
General Pension	0	14,242,496	0	<b>14,242,496</b>
<b>TOTAL</b>	<b>69,424,420</b>	<b>288,220,158</b>	<b>30,061,816</b>	<b>387,706,394</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 such issues. Some vacant positions have been deleted in favor of new positions that are needed for efficiency of operations. Marietta took a conservative approach when looking at staffing levels for the coming year. The City is committed to preserving jobs. To express appreciation to all employees, Council approved a mid-year increase up to 3% that is incorporated in this fiscal year budget.

The General Fund has a budgeted salary savings of \$4.115 million, which must be made up through current and future vacancies for the next 12 months. Unfilled positions will be reviewed on a case-by-case basis for backfilling; however, priority approvals are given in the Marietta Police Department and Marietta Fire Department where adequate levels must be maintained to provide the highest quality of public safety.

# BUDGET IN SUMMARY

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The Board of Lights and Water (BLW) Fund addressed positions to keep up with changing technology and business practices. In this fund, unfilled positions are also reviewed before filling. In the current fiscal year, \$3.94 million of salary savings have been identified and earmarked for additional capital purchases. This strategy is helpful to mitigate unforeseen expenses and better utilize resources in a timely manner.

## **Capital**

The General Fund approaches its capital budget conservatively to balance the budget and ensure that our financial outlook remains stable. While there are always capital needs throughout the City, such as the routine replacement of vehicles, the City puts those expenses on hold and addresses them at the end of the fiscal year. This strategy has been in place for many years and is an effective method of allocating funds where they are most needed. The projected capital budget heightened to \$1.79 million for FY24. The additional forecasted salary savings will be set aside to offset the rise in employee healthcare costs. Marietta pursues other strategies to stretch capital dollars, such as grant funds, SPLOST funding for public safety vehicles and buildings, 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 operating departmental savings to purchase vehicles, capital equipment, and address facility improvement projects.

The BLW capital budget is funded at approximately \$13.79 million. The Electrical department's capital budget totals \$3.64 million, which includes service to new customers and system improvement projects.

Water and Sewer system projects make up about \$7 million of the BLW's capital budget. Most of these expenditures involve water line replacements and sewer system upgrades. One million dollars is budgeted for technology projects, and \$274 thousand is earmarked for Customer Care.

# ABOUT MARIETTA

**Date Founded**

1834

**Form of Government**

Council-City Manager

**Number of Personnel positions:**



Employee (FTE)  
Elected, Appointed, Board & Commission

808.5



Fire Stations  
Certified Firefighter and Officers

6  
133



Precincts  
Sworn Police Officers

1  
140.5



Parks and Greenspace  
Golf Courses  
Recreation Centers  
Sports Complexes  
Sprayground  
Parks Acreage

41  
1  
2  
4  
1  
387.7

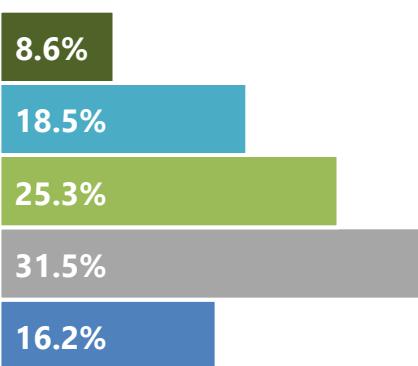


Pre-school /Elementary Schools  
Middle Schools/6th Grade School  
High Schools  
Special Entities

8  
2  
1  
2

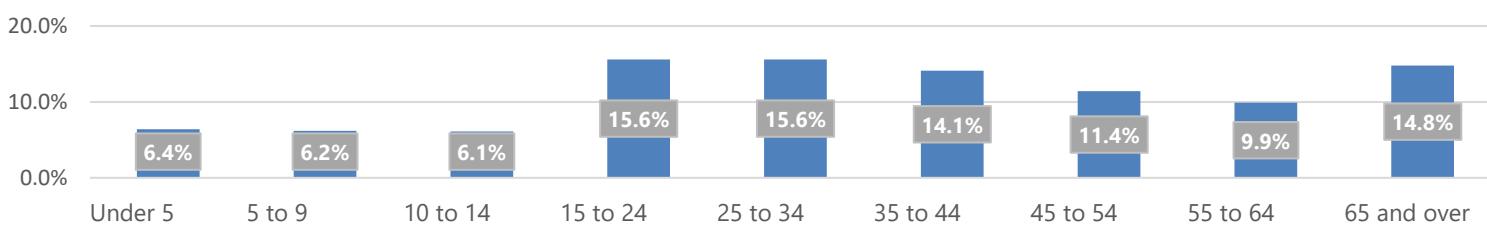
## EDUCATION LEVELS

- Less than high school diploma\*
- High school diploma or equivalent
- Some college or associate's degree
- Bachelor's degree
- Master's degree or higher



\*25 years and older

## POPULATION 62,699



Source: ESRI, U.S. Census, and Marietta Staff

[www.mariettaga.gov](http://www.mariettaga.gov)

## HOUSING



Vacant

6%

Own

48.5%

Rent

45.1%

## GENDER

Female

31,983

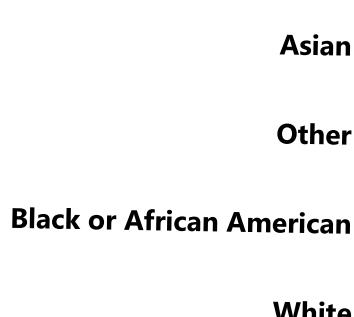


Male

30,716



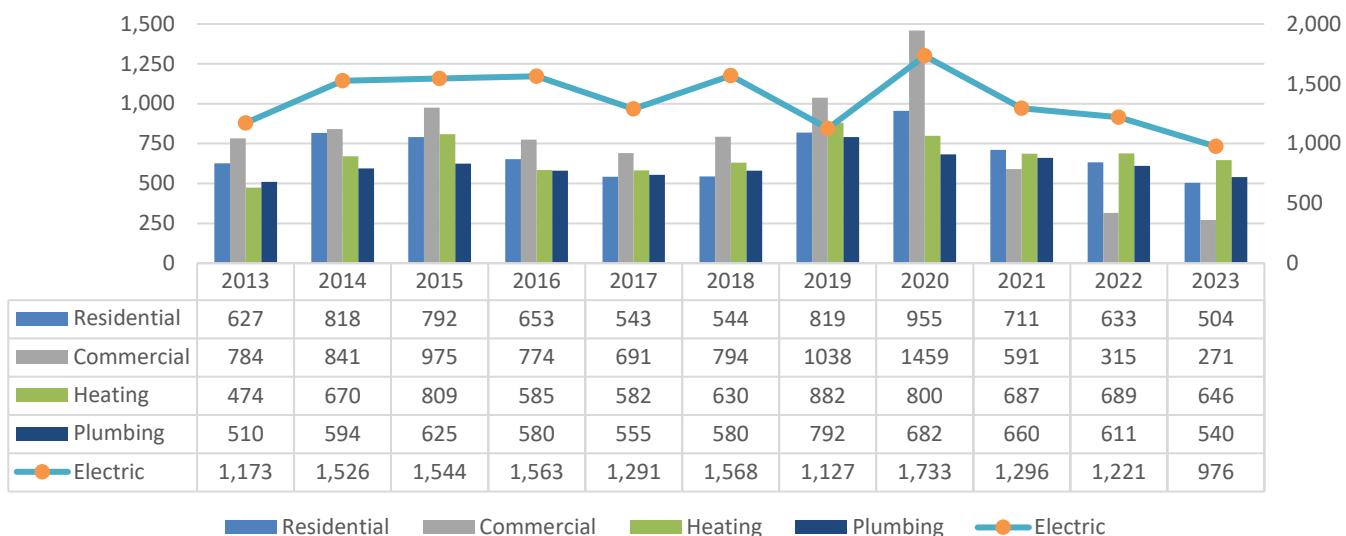
## POPULATION DEMOGRAPHICS



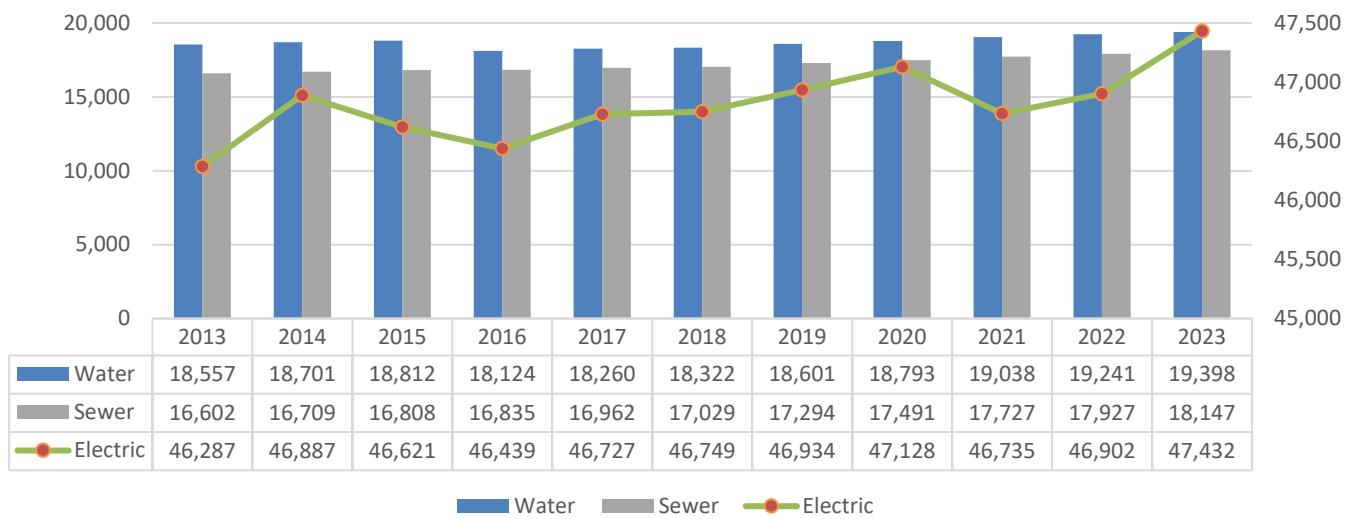
\* 22.2% Hispanic origin, persons within this population may be of any race

# ABOUT MARIETTA

## BUILDING PERMIT ACTIVITY



## UTILITY CUSTOMERS



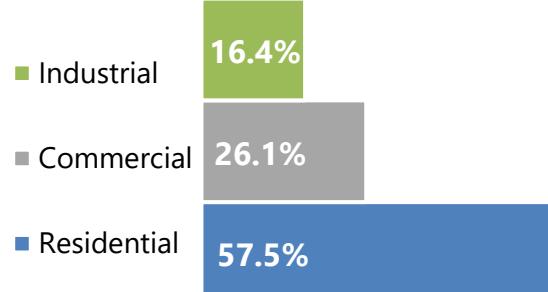
## TOP 10 CITY EMPLOYERS

**PRIVATE** **PUBLIC**

Tip Top Poultry  
 C.W. Matthews Contracting Co. Inc.  
 Marietta Technology Center  
 Walmart  
 XPO Last Mile  
 YRC Freight  
 Ed Voyles  
 Sam's Club  
 Federal Express Corporation  
 Kroger

WellStar/Kennestone/Windy Hill Hospital  
 Dobbins Air Reserve Base Installations  
 Cobb County Police/Sheriff  
 Cobb County Board of Education  
 Cobb County Government  
 Marietta City Schools  
 City of Marietta Government  
 Wellstar Health System  
 Mimedx Group Inc.  
 The Walker School

## LAND AREA COMPOSITION



# FINANCIAL POLICIES & PROCEDURES

## THE BUDGET PROCESS

The Mayor and City Council outline the mission and statement of goals for the coming year. Simultaneously, Economic Development develops the City's long-range Comprehensive Plan and Policies. The Comprehensive Plan undergoes a five-year cyclical review, adjustments were adopted during the 2023 fiscal year and implemented in FY2024. Together, these plans are the foundation and working document for the budget process.

Each January, a budget kickoff meeting is hosted by the City Manager and the Budget Department with City 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. Department Directors receive instructional packets containing the budget calendar and detailed instructions on how to develop departmental budgets.

Armed with this information, Directors are instructed to update their 5-year strategic plans and goals in accordance with City Council's mission and statement of goals. Strategic plans should also consider past and current year accomplishments. The Budget Department and the City Manager review all strategic plans to better assess 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 involves collaboration between Human Resources and the Budget Department. Service proposals are submitted by the department Director and include requests for new positions, reclassifications, and service initiatives. Once the

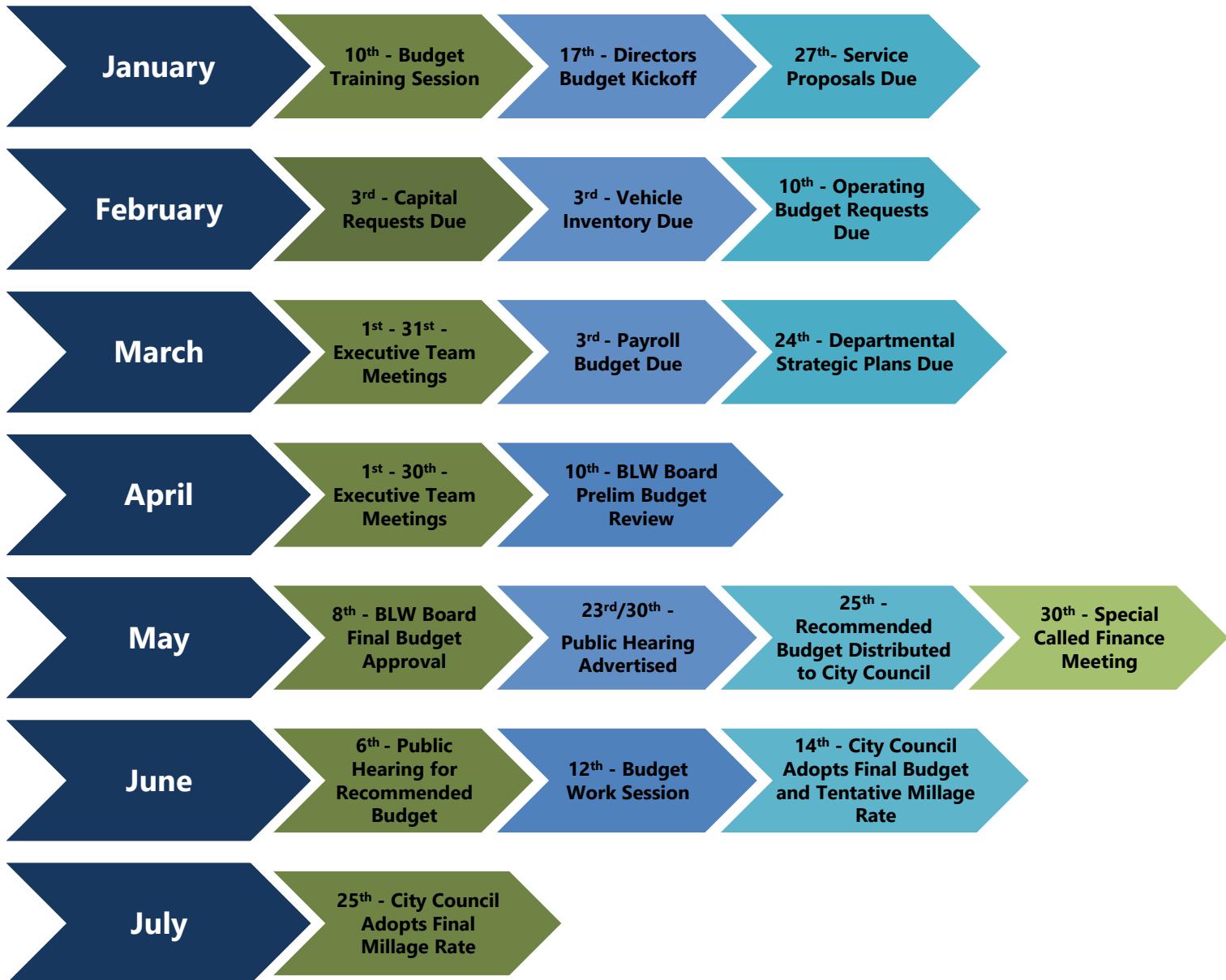
department Directors submit their budget requests, the Budget Department analyzes the operating, capital, and personal service requests to ensure all budgetary elements are balanced to the revenue forecast. Based on this analysis, a draft recommendation is formulated for the City Manager to review.

During the month of May, the Budget Department and the City Manager conduct budget presentations and host work sessions for the City Council and BLW Board. When the City Manager's final recommendation is ready, a Recommended Budget Book is prepared and distributed to the City Council, Administration, and copies are also made available to the public. Budget hosts a public hearing to receive comments and answer questions surrounding 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. Concurrently, the final list of personnel changes is presented to the Personnel Committee for their review and recommendation. The budget is then adopted at a City Council meeting in June along with the tentative millage rate.

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 in mid-July.

# FINANCIAL POLICIES & PROCEDURES

## THE BUDGET CALENDAR



# FINANCIAL POLICIES & PROCEDURES

## BASIS OF BUDGETING

The annual budget adopted by the City of Marietta is 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.

However, differences do appear between budgeting and the basis of accounting used in the Annual Comprehensive Financial Report (ACFR). 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 ACFR, 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 ACFR reports depreciation. In the ACFR, 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 ACFR, 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 ACFR, 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 (i.e. grant, donation, another department's budget, or excess current year revenue) 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 a justification, 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.

The legal level of control is at the departmental level; therefore, all transfers between departments must follow the Budget Amendment 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 if 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.

# FINANCIAL POLICIES & PROCEDURES

## BASIS OF PRESENTATION

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 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 other sources.

**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; Tax Allocation Districts; Cemetery; CDBG; Grants; Asset Forfeiture; American Rescue Plan Act (ARPA); Aurora Fire Museum; Brumby Hall & Gardens/GWTW; Marietta History Center; Hotel/Motel Tax; Auto Rental Excise Tax; and Parks and Tree Funds.

**Capital Projects Funds:** Capital project funds provide funding for land acquisition, the development of new parks, and streetscape and infrastructure modifications. The City of Marietta has three SPLOSTS, which were enacted in 2011 for five years and 2016/2022 for six years. The 2011, 2016, and 2022 SPLOSTS are funded by 1% County sales tax proceeds, and the SPLOST Grant Fund is supported by funding from governmental sources.

**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, 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 like 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 Employment Benefits (OPEB):** The Board of Lights and Water provides benefits other than pensions that its employees receive as part of his or her package. The trust fund represents the contributions made by the City for future benefits such as retire health care.

# FINANCIAL POLICIES & PROCEDURES

## FINANCIAL & BUDGETARY POLICIES

The City of Marietta 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 for evaluating current and future proposals. The policies reflect the long-standing principles, traditions, and practices of the City of Marietta.

**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 reserve requirements.

**Borrowing for Operating Expenditures:** 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, balance expenditure needs, or 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 approved by the Department Director, Budget Manager, and City Manager.
- ◆ Overspending in an operating services account line item is permissible only if it does not exceed the total operating services budget allocation for the department/division.

## 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 an objective of 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.

## FIXED ASSET POLICIES

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

# FINANCIAL POLICIES & PROCEDURES

## 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. Additionally, \$525 thousand dollars was set aside as COVID relief fund to assist rate payers experiencing hardships due to the economic effect of the pandemic.

**Health Insurance:** The City shall reserve 5% of expected claims and review this policy each year to adequately 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 principal and interest payments, such transfers shall be made in advance of when the payments are 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.

**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 instruments approved by its ordinance 93-1003, Section 5.

# CITY OF MARIETTA

## MISSION AND STATEMENT OF GOALS



### **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.

### **STATEMENT OF GOALS:**

- I. We are a livable city in a great metropolitan area. We are a city of mixed-uses (live, learn, work, play) and diverse urban design that will become known as "the Marietta Look." We have a well-defined, vibrant downtown, and neighborhoods that mix residences, parks and greenspaces, and businesses.**
  1. Design and build "the Marietta Look" that establishes and promotes a city brand.
  2. Provide guidance to help developers understand the look we are trying to achieve.
  3. Continue collaborative relationships with local centers of higher learning, particularly Chattahoochee Technical College, Kennesaw State University – Marietta Campus and Life University.
  4. Have vibrant centers that support retail, offices, entertainment, and residences.
  5. Pursue appropriate signage throughout the city.
  6. Establish aesthetically pleasing roads and gateways.
  7. Continue to develop visuals that display what we want the future appearance of the city to be.
  8. Continue quality zoning and development that will benefit generations to come.
  9. Maintain high quality parks, both active and passive, while continuously adapting to the future needs and wants of the community.
  10. Establish good and continuous tree coverage and canopy.
  11. Ensure the zoning ordinance is updated to reflect best practices in zoning that promote positive economic development and quality growth.
  12. Strive for code compliance in improving the appearance of the city.

# CITY OF MARIETTA

## MISSION AND STATEMENT OF GOALS

### **II. 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 by embracing technology.**

1. Encourage a diverse and vibrant local economy that provides meaningful employment for our citizens.
2. Encourage the redevelopment of vacant or underutilized property, while strengthening and complementing viable neighborhoods and commercial areas and allowing a mixture of uses where appropriate.
3. Work with property owners and developers to make sure new development is well-planned and harmonious with existing structures in appearance, including landscapes.
4. Encourage quality architecture and construction in development and redevelopment projects.
5. Work to continue the preservation of historically significant resources.
6. Partner with existing business and industry to encourage the retention and expansion of jobs.
7. Support community partners in developing the city's workforce in a way that meets the needs of existing and potential industry.
8. Attract business and industry that are compatible with and add value to the character and resources of the area.
9. Support road network connectivity in a way that encourages revitalization of areas in need.
10. Embrace new technology and cutting-edge practices to extend the highest level of service to residents and businesses.
11. Develop a business environment that attracts and cultivates a highly-skilled workforce and technology-based industries.
12. Coordinate with Dobbins Air Reserve Base to help support missions and aerospace related jobs, services, and industries.

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

1. Become a significant destination for arts, sports, 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.
5. Promote the downtown as a dining and entertainment destination.
6. Encourage programs for local artists.
7. Embrace the arts by incorporating public art in infrastructure, streetscapes, parks, sidewalks, bridges, parking areas and open areas where possible.
8. Promote regional tournaments and youth events at the city's various sports complexes and facilities.
9. Market and leverage local entertainment venues as city attractions.

### **IV. We offer 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 home ownership, and our vision is that a majority of our residences will be owner-occupied.**

1. Strive for a majority of the city's homes to be owner-occupied.
2. Continue to encourage diverse housing options in the downtown area and encourage quality housing throughout the city.
3. Work with public and private partners to encourage the development of quality, multi-tiered housing at various price points for all members of our community.
4. Continue to educate residents and home buyers to strengthen their ability to buy, retain and maintain their homes.
5. Continue to work with the Marietta Housing Authority and other agencies to redevelop and revitalize the Franklin Gateway, Roswell Street, Allgood Road, Powder Springs Road and Roswell Road/Cobb Parkway corridors as well as other areas of our city.
6. Ensure safe housing for all residents.
7. Continue to encourage the rehabilitation or removal of substandard rental properties throughout the city.

# CITY OF MARIETTA

## MISSION AND STATEMENT OF GOALS

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

1. Enhance pedestrian crossings across major intersections.
2. Reconstruct all existing roads greater than two lanes using Complete Street standards. Where not practical, reconstruct all existing roads greater than two lanes as tree-lined streets.
3. Design all new roads greater than two lanes using Complete Street standards where possible.
4. Support the creation of a trolley bus system to operate in and around the city.
5. Support new downtown parking strategies to alleviate parking challenges, the design of which will be integrated with commercial development.
6. Continue to expand and connect the city's trail system in a way that fosters recreation opportunities and transportation alternatives, including linkages to neighboring trails and other points of interest.
7. Implement walkability, bicycle use, sidewalks, electric vehicles and carts, and safe crossings in its street designs, both private and public roads. Said implementation shall be included in public works projects, zoning, commercial usage, and residential usage, both owner-occupied neighborhoods and multifamily neighborhoods.

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

1. Hold community-wide meetings in which citizen input is actively received and considered.
2. Have active citizens' participation in planning processes.
3. Foster and utilize innovative forms of media and technology in order to provide efficiency, safety and transparency to all residents, visitors, businesses and employees.
4. Engage partners and stakeholder groups in efforts to collaborate and achieve common efforts.

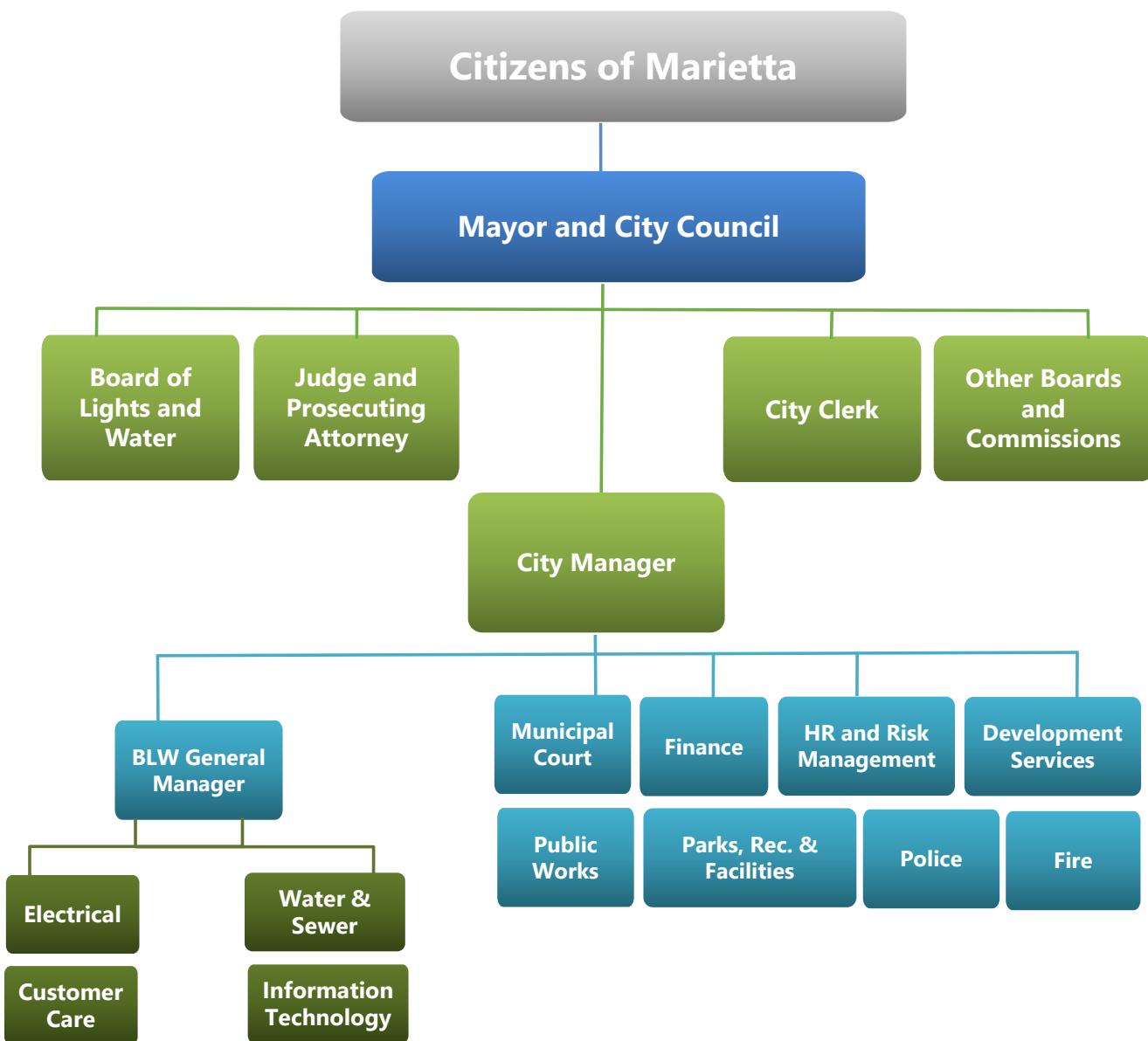
**VII. We are a city committed to ethical behavior.**

1. Ensure that the Council maintains an effective code of ethical behavior.
2. Maintain a culture and reputation of ethical behavior throughout city departments, boards, commissions and authorities.

**VIII. We are a city that provides a high-quality, healthy, and safe environment for our citizens and businesses.**

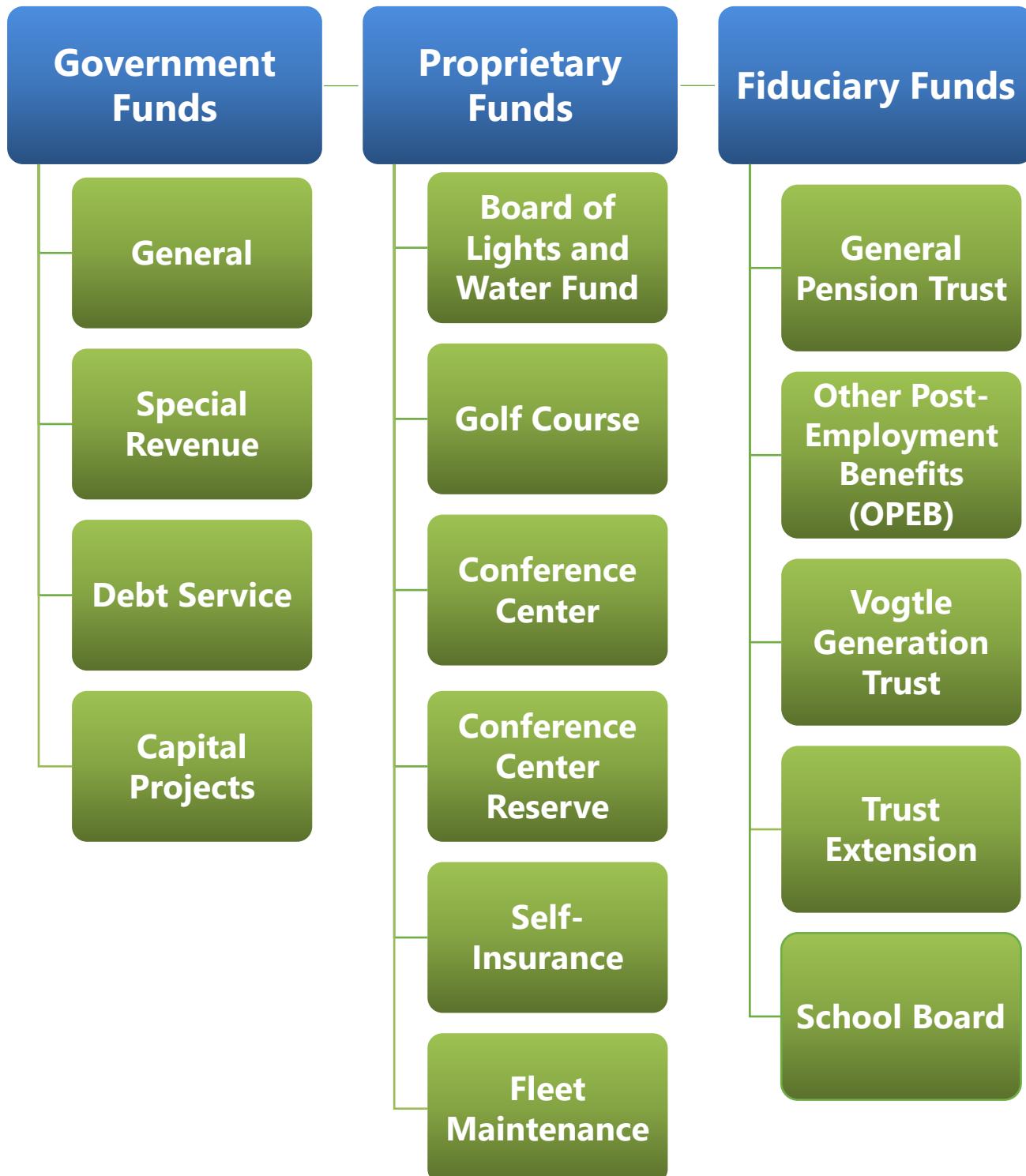
1. Build relationships with all facets of the community to promote safety and sustainable and healthy living.
2. Support the establishment of facilities and programs that enable healthy lifestyles.
3. Continue to provide the highest quality of services to residents, businesses, and visitors.

# CITY OF MARIETTA ORGANIZATION CHART



# CITY OF MARIETTA

## BUDGET FUND STRUCTURE



# 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 FY24 budget.

GENERAL FUND	Budget FY22	Budget FY23	Budget FY24
General Administration	12.00	15.00	15.00
Municipal Court	16.00	16.00	16.00
Finance	31.00	31.00	32.00
Human Resources & Risk Mgmt.	7.00	7.00	7.00
Development Services	19.50	15.50	15.50
Public Works	95.00	95.00	95.00
Parks, Rec & Facilities	35.25	35.50	35.50
Police	190.50	190.50	190.50
Fire	135.00	135.00	135.00
Elected/Appointed Officials	36.00	36.00	36.00
<b>Total</b>	<b>577.25</b>	<b>576.50</b>	<b>577.50</b>

- Added a full-time Senior Revenue Officer in Finance - Business License.
- Deleted two full-time Senior Inspectors of Building Trades positions and added two full-time Inspectors of Building Trades in Public Works - Building Inspections & Permitting.
- Deleted a full-time Administrative Assistant I and added a full-time Administrative Assistant II in Public Works - Sanitation.
- Deleted a full-time Public Safety Ambassador position and added a full-time Public Safety Ambassador Supervisor in Police.
- Deleted a full-time Assistant Fire Chief - Training and added a full-time Deputy Fire Chief - Administration in Fire.
- In conjunction with these changes, there were other position retitles or reclassifications approved as a result of departmental re-organizations without further changes in the levels of personnel within the departments.

BLW FUND	Budget FY22	Budget FY23	Budget FY24
General Administration	2.00	2.00	2.00
Electrical	88.50	88.50	88.50
Water & Sewer	43.00	43.00	43.00
Customer Care	41.00	41.00	41.00
Information Technology	23.00	23.00	23.00
Appointed Officials♦	5.00	5.00	5.00
<b>Total</b>	<b>202.50</b>	<b>202.50</b>	<b>202.50</b>

- Deleted a full-time Receptionist position and added a full-time Communications Representative in Customer Service.
- In conjunction with these changes, there were other position retitles or reclassifications approved as a result of departmental re-organizations without further changes in the levels of personnel allocations within the departments.

OTHER FUNDS	Budget FY22	Budget FY23	Budget FY24
Cemetery Maintenance	2.00	2.00	2.00
CDBG	2.00	2.00	2.00
SPLOST 2016	7.00	7.00	0.00
SPLOST 2022	0.00	0.00	7.00
Marietta History Center	2.50	2.50	2.50
Brumby Hall & Gardens	1.00	1.00	1.00
City Parks Bond	0.25	0.00	0.00
Fleet Maintenance	14.00	14.00	14.00
<b>Total</b>	<b>28.75</b>	<b>28.50</b>	<b>28.50</b>

- Reallocated all 2016 SPLOST personnel expenses to the 2022 SPLOST.
- Deleted one Transportation Engineer position and added one Senior Transportation Project Engineer to 2022 SPLOST.
- In conjunction with these changes, there were other position retitles or reclassifications approved as a result of departmental re-organizations without further changes in the levels of personnel allocations within the departments.

GRAND TOTAL	808.50	807.50	808.50

**Note:**

- BLW Appointed Officials is a 7-member board, the Mayor and Council Representative are accounted for in the General Fund Elected Officials total.
- Tables include regular full-time and part-time positions as Full-Time Equivalent (FTE), and do not include temporary, seasonal, or pooled positions.



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# LIVE • WORK • PLAY

## CITY OF MARIETTA, GA



# FINANCIAL SUMMARY

## SOURCES AND USES OF FUNDS

GENERAL FUND	FY22 Actual	FY23 Appr Budget	FY23 Final Budget	FY23 Yr-End Est	FY24 Budget
<u>Revenue</u>					
General Property Taxes					
Real Estate Taxes	8,364,250	9,313,793	9,313,793	9,664,870	11,129,520
Personal Property Taxes	4,658,605	4,653,001	4,653,001	5,379,629	5,864,717
<b>Total General Property Taxes</b>	<b>13,022,855</b>	<b>13,966,794</b>	<b>13,966,794</b>	<b>15,044,499</b>	<b>16,994,237</b>
Other Taxes					
Real Estate Trans./Intangible Rec.	919,952	795,003	795,003	491,003	581,605
Wholesale Excise Taxes	716,949	734,278	734,278	736,508	790,550
Insurance Premium	4,675,300	4,780,500	4,780,500	5,039,232	5,312,685
Franchise Fees	5,754,984	5,956,845	5,956,845	5,782,424	5,731,554
Miscellaneous	61,302	47,750	47,750	71,509	47,550
<b>Total Other Taxes</b>	<b>12,128,487</b>	<b>12,314,376</b>	<b>12,314,376</b>	<b>12,120,676</b>	<b>12,463,944</b>
Licenses & Permits					
Business Licenses	7,107,680	5,934,495	5,934,495	7,258,684	7,405,093
Permits	1,581,136	3,249,240	3,249,240	2,452,952	1,420,329
<b>Total Licenses &amp; Permits</b>	<b>8,688,816</b>	<b>9,183,735</b>	<b>9,183,735</b>	<b>9,711,636</b>	<b>8,825,422</b>
<b>Intergovernmental Revenue</b>	<b>2,242,312</b>	<b>2,351,530</b>	<b>2,351,530</b>	<b>2,346,548</b>	<b>2,356,380</b>
Charges For Services					
Sanitation	4,312,898	4,358,602	4,358,602	4,335,283	4,458,577
Recreation	1,141,954	965,843	965,843	1,264,781	1,272,370
Miscellaneous	434,211	399,650	399,650	472,405	434,385
<b>Total Charges For Services</b>	<b>5,889,063</b>	<b>5,724,095</b>	<b>5,724,095</b>	<b>6,072,469</b>	<b>6,165,332</b>
<b>Fines and Forfeits</b>	<b>2,778,910</b>	<b>2,824,500</b>	<b>2,824,500</b>	<b>2,684,217</b>	<b>2,963,952</b>
Other Financing Sources					
Miscellaneous	700,068	533,890	533,890	752,196	586,016
Interest Income	(26,249)	45,650	45,650	398,842	573,650
Transfer from BLW	13,835,770	14,250,843	14,250,843	14,250,843	14,678,368
Transfers In	7,458,700	7,086,058	7,086,058	8,853,471	8,103,759
Use of Reserve	0	0	4,536,220	0	0
<b>Total Other Financing Sources</b>	<b>21,968,289</b>	<b>21,916,441</b>	<b>26,452,661</b>	<b>24,255,352</b>	<b>23,941,793</b>
<b>General Fund Revenue</b>	<b>66,718,732</b>	<b>68,281,471</b>	<b>72,817,691</b>	<b>72,235,397</b>	<b>73,711,060</b>
<u>Appropriated Expenditures</u>					
Personal Services	41,694,621	45,696,417	45,696,447	43,983,757	48,131,868
Operating Services	10,794,944	11,196,389	11,697,167	10,937,963	12,684,387
Internal Fleet Services	3,353,624	3,303,140	3,303,140	3,469,962	3,118,018
Transfers Out	7,692,187	7,085,525	7,085,525	12,542,960	7,987,672
Capital Projects	1,811,116	1,000,000	5,035,412	2,277,079	1,789,115
<b>General Fund Expenditures</b>	<b>65,346,492</b>	<b>68,281,471</b>	<b>72,817,691</b>	<b>73,211,721</b>	<b>73,711,060</b>

## SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY22 Actual	FY23 Appr Budget	FY23 Final Budget	FY23 Yr-End Est	FY24 Budget
<u>Revenue</u>					
Lease Income Fund					
Interest Income	849,009	843,250	843,250	1,265,184	1,265,984
Use of Reserve	0	431,750	431,750	0	630,266
Transfers In	978,935	900,000	900,000	900,000	900,000
<b>Lease Income Fund Revenue</b>	<b>1,827,944</b>	<b>2,175,000</b>	<b>2,175,000</b>	<b>2,165,184</b>	<b>2,796,250</b>
Cemetery Fund					
Property Tax	281,291	298,865	298,865	309,162	356,455
Interest Income	11,246	7,500	7,500	12,833	13,952
Use of Reserve	0	0	2,588	0	0
<b>Cemetery Fund Revenue</b>	<b>292,537</b>	<b>306,365</b>	<b>308,953</b>	<b>321,995</b>	<b>370,407</b>
<b>CDBG Fund Revenue</b>	<b>821,410</b>	<b>534,399</b>	<b>846,879</b>	<b>632,332</b>	<b>491,932</b>
American Rescue Plan Fund					
Intergovernmental	2,301,375	0	0	8,879,207	0
Interest Income	8,457	9,358	9,358	54,059	0
Use of Reserve	0	7,500,000	7,500,000	0	0
<b>American Rescue Plan Fund</b>	<b>2,309,832</b>	<b>7,509,358</b>	<b>7,509,358</b>	<b>8,933,266</b>	<b>0</b>
Grants Funds					
Intergovernmental	544,967	600,000	809,537	249,704	
Use of Reserve	0	0	132,590	0	0
<b>Grants Funds Revenue</b>	<b>544,967</b>	<b>600,000</b>	<b>942,127</b>	<b>249,704</b>	<b>0</b>
Asset Forfeiture Fund					
Intergovernmental	384,481	750,000	750,000	122,710	500,000
Miscellaneous	117,101	250,000	250,000	60,754	150,000
Use of Reserve	0	0	6,328	0	0
<b>Asset Forfeiture Fund Revenue</b>	<b>501,582</b>	<b>1,000,000</b>	<b>1,006,328</b>	<b>183,464</b>	<b>650,000</b>
Marietta History Center					
Admissions	27,313	27,250	27,250	27,546	27,250
Gift Shop	19,901	15,500	15,500	20,273	15,500
Special Events	23,466	25,000	25,000	32,483	25,000
Tourism Grant	160,000	160,000	160,000	157,834	160,000
Miscellaneous	16,048	11,000	11,000	164,450	11,000
Use of Reserve	0	9,316	9,316	0	29,397
<b>Marietta History Center</b>	<b>246,728</b>	<b>248,066</b>	<b>248,066</b>	<b>402,586</b>	<b>268,147</b>

## SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY22 Actual	FY23 Appr Budget	FY23 Final Budget	FY23 Yr-End Est	FY24 Budget
<u>Revenue</u>					
Brumby Hall & Gardens/GWTW Fund					
Admissions	33,380	22,750	22,750	22,004	18,500
Gift Shop	52,200	38,400	38,400	36,139	25,400
Tourism Grant	67,000	67,000	67,000	67,000	67,000
Miscellaneous	27,647	26,000	26,000	17,480	26,000
Use of Reserve	0	10,000	8,877	0	7,839
<b>Brumby Hall &amp; Gardens Revenue</b>	<b>180,227</b>	<b>164,150</b>	<b>163,027</b>	<b>142,623</b>	<b>144,739</b>
Aurora Fire Museum Fund					
Donations/Fundraising	5,032	12,000	12,000	5,517	0
Use of Reserve	0	0	0	0	8,470
<b>Aurora Fire Mus. Fund Revenue</b>	<b>5,032</b>	<b>12,000</b>	<b>12,000</b>	<b>5,517</b>	<b>8,470</b>
Parks and Tree Preservation Funds					
Interest Income	605	0	0	11,955	0
Miscellaneous	139	0	30,388	30,388	0
Use of Reserve	0	43,948	46,164	0	66,502
<b>Parks Funds Revenue</b>	<b>744</b>	<b>43,948</b>	<b>76,552</b>	<b>42,343</b>	<b>66,502</b>
Tourism Funds					
Hotel/Motel Tax	3,443,675	3,110,650	3,110,650	3,853,722	4,045,671
Auto Rental Excise Tax	638,682	599,064	599,064	854,956	812,234
<b>Tourism Funds Revenue</b>	<b>4,082,357</b>	<b>3,709,714</b>	<b>3,709,714</b>	<b>4,708,678</b>	<b>4,857,905</b>
<b>Special Revenue Funds Revenue</b>	<b>10,354,218</b>	<b>16,303,000</b>	<b>16,998,004</b>	<b>17,787,848</b>	<b>9,654,352</b>
<u>Appropriated Expenditures</u>					
Personal Services	454,243	578,173	585,553	504,067	478,174
Operating Services	1,653,339	723,081	3,272,793	3,127,636	1,322,009
Internal Fleet Services	0	0	0	3,250	0
Planned Reserve Increase	0	125,018	125,018	0	192,358
Debt Service	2,744,875	2,175,000	2,175,000	2,743,375	2,796,250
Transfers Out	4,090,013	4,317,370	4,317,370	5,484,783	4,865,561
Capital Projects	312,842	8,384,358	6,522,270	3,175,367	0
<b>Special Revenue Funds Expenditures</b>	<b>9,255,312</b>	<b>16,303,000</b>	<b>16,998,004</b>	<b>15,038,478</b>	<b>9,654,352</b>

## SOURCES AND USES OF FUNDS

CAPITAL PROJECTS FUNDS	FY22 Actual	FY23 Appr Budget	FY23 Final Budget	FY23 Yr-End Est	FY24 Budget
<u>Revenue</u>					
City Parks Bond Fund					
Interest Income	14,494	0	0	18,029	0
Intergovernmental	0	0	0	4,986	0
Miscellaneous	0	0	0	160,000	0
Use of Reserve	0	280,000	292,546	0	0
<b>City Parks Bond Fund Revenue</b>	<b>14,494</b>	<b>280,000</b>	<b>292,546</b>	<b>183,015</b>	<b>0</b>
Redevelopment Bond Fund					
Interest Income	134,430	0	0	553,726	0
Miscellaneous	5,172,251	0	0	358	0
Use of Reserve	0	200,000	200,000	0	800,000
<b>Redevelopment Bond Fund Revenue</b>	<b>5,306,681</b>	<b>200,000</b>	<b>200,000</b>	<b>554,084</b>	<b>800,000</b>
SPLOST 2011 Fund					
Interest Income	(25,289)	15,250	15,250	125,821	0
Miscellaneous	0	0	0	160,000	0
Use of Reserve	0	3,801,444	3,956,909	0	196,898
<b>SPLOST 2011 Fund Revenue</b>	<b>(25,289)</b>	<b>3,816,694</b>	<b>3,972,159</b>	<b>285,821</b>	<b>196,898</b>
SPLOST 2016 Fund					
1% Sales Tax	8,069,507	0	0	0	0
Intergovernmental	0	0	0	1,225,600	0
Interest Income	60,892	63,350	63,350	288,733	0
Miscellaneous	217,180	0	0	0	0
Use of Reserve	0	15,826,696	26,925,925	0	1,324,798
<b>SPLOST 2016 Fund Revenue</b>	<b>8,347,579</b>	<b>15,890,046</b>	<b>26,989,275</b>	<b>1,514,333</b>	<b>1,324,798</b>
SPLOST 2022 Fund					
1% Sales Tax	8,063,818	8,780,838	8,780,838	17,733,030	12,562,487
Interest Income	4,332	0	0	242,169	0
Use of Reserve	0	0	4,381,623	0	0
<b>SPLOST 2022 Fund Revenue</b>	<b>8,068,150</b>	<b>8,780,838</b>	<b>13,162,461</b>	<b>17,975,199</b>	<b>12,562,487</b>
SPLOST Grant Fund					
Intergovernmental	1,316,115	0	0	1,480,027	0
Use of Reserve	0	0	583,362	0	0
<b>SPLOST Grant Fund</b>	<b>1,316,115</b>	<b>0</b>	<b>583,362</b>	<b>1,480,027</b>	<b>0</b>
<b>Capital Projects Funds Revenue</b>	<b>23,027,730</b>	<b>28,967,578</b>	<b>45,199,803</b>	<b>21,992,479</b>	<b>14,884,183</b>
<u>Appropriated Expenditures</u>					
Personal Services	595,416	756,909	756,909	707,705	784,394
Operating Services	86,546	611,000	628,540	192,328	377,052
Capital Projects	13,247,794	27,599,669	43,814,354	22,099,904	13,722,737
<b>Capital Projects Funds Expenditures</b>	<b>13,929,756</b>	<b>28,967,578</b>	<b>45,199,803</b>	<b>22,999,937</b>	<b>14,884,183</b>
DEBT SERVICE FUND	FY22 Actual	FY23 Appr Budget	FY23 Final Budget	FY23 Yr-End Est	FY24 Budget
<u>Revenue</u>					
Property Tax	7,567,244	7,629,075	7,629,075	7,633,748	8,679,391
Interest Income	8,423	3,000	3,000	244,631	213,564
<b>Debt Service Fund Revenue</b>	<b>7,575,667</b>	<b>7,632,075</b>	<b>7,632,075</b>	<b>7,878,379</b>	<b>8,892,955</b>
<u>Appropriated Expenditures</u>					
Debt Service	6,603,422	6,558,272	6,558,272	6,591,187	6,592,910
Planned Reserve Increase	0	1,048,567	1,048,567	0	2,274,809
Transfers Out	25,236	25,236	25,236	25,236	25,236
<b>Debt Service Fund Expenditures</b>	<b>6,628,658</b>	<b>7,632,075</b>	<b>7,632,075</b>	<b>6,616,423</b>	<b>8,892,955</b>

## SOURCES AND USES OF FUNDS

ENTERPRISE FUNDS	FY22 Actual	FY23 Appr Budget	FY23 Final Budget	FY23 Yr-End Est	FY24 Budget
BLW Fund					
<u>Revenue</u>					
Charges for Services	150,786,653	151,871,410	151,871,410	152,712,877	154,851,569
Interest/Investment Income	(721,849)	48,350	48,350	1,581,095	864,321
Miscellaneous	1,640,335	1,794,026	1,794,026	7,202,512	1,722,922
Transfers In	3,818,282	2,939,215	2,939,215	2,924,700	2,924,700
Use of Reserve	0	0	1,640,928	0	0
<b>BLW Fund Revenue</b>	<b>155,523,421</b>	<b>156,653,001</b>	<b>158,293,929</b>	<b>164,421,184</b>	<b>160,363,512</b>
<u>Appropriated Expenditures</u>					
Personal Services	18,337,642	20,695,140	20,695,140	19,556,769	18,772,883
Operating Services	11,237,479	11,213,228	11,399,498	11,919,983	12,123,728
Cost of Goods Sold	83,241,855	89,312,644	89,312,644	83,362,561	90,376,642
Internal Fleet Services	1,165,234	1,304,614	1,304,614	1,129,258	1,428,647
Miscellaneous Expenses	416,966	551,101	551,101	217,302	511,101
Transfers Out	20,910,066	20,198,428	20,198,428	23,747,885	23,362,547
Capital Projects	11,256,364	13,377,846	14,832,504	11,993,598	13,787,964
<b>BLW Fund Expenditures</b>	<b>146,565,606</b>	<b>156,653,001</b>	<b>158,293,929</b>	<b>151,927,356</b>	<b>160,363,512</b>
BLW Trust Funds					
<u>Revenue</u>					
Transfers In	1,835,076	1,835,076	1,835,076	1,835,076	1,835,076
Use of Reserve	0	14,515	14,515	0	0
Interest Income	8,456	0	0	360,637	0
<b>BLW Trust Fund Revenue</b>	<b>1,843,532</b>	<b>1,849,591</b>	<b>1,849,591</b>	<b>2,195,713</b>	<b>1,835,076</b>
<u>Appropriated Expenditures</u>					
Transfers Out	893,582	14,515	14,515	0	0
Capital Projects	240,244	0	0	0	0
Operating Services	0	0	0	105	0
Planned Reserve Increase	0	1,835,076	1,835,076	0	1,835,076
<b>BLW Trust Fund Expenditures</b>	<b>1,133,826</b>	<b>1,849,591</b>	<b>1,849,591</b>	<b>105</b>	<b>1,835,076</b>
Golf Course Fund					
<u>Revenue</u>					
Green Fees	1,187,617	1,250,000	1,250,000	1,201,492	1,208,946
Cart Rental	562,762	495,550	495,550	724,390	678,654
Driving Range	133,944	131,000	131,000	159,920	134,624
Food and Beverage	351,628	339,025	339,025	403,906	361,004
Pro Shop Rental	12,240	12,240	12,240	19,835	18,654
Miscellaneous	14,836	20,000	20,000	(20,289)	5,287
Use of Reserve	0	267,394	359,038	0	0
<b>Golf Course Fund Revenue</b>	<b>2,263,027</b>	<b>2,515,209</b>	<b>2,606,853</b>	<b>2,489,254</b>	<b>2,407,169</b>
<u>Appropriated Expenditures</u>					
Operating Services	1,488,789	1,664,117	1,665,055	1,579,821	1,558,323
Transfers Out	425,021	426,846	426,846	426,846	426,846
Capital Projects	109,030	424,246	514,952	392,434	422,000
<b>Golf Course Fund Expenditures</b>	<b>2,022,840</b>	<b>2,515,209</b>	<b>2,606,853</b>	<b>2,399,101</b>	<b>2,407,169</b>

## SOURCES AND USES OF FUNDS

ENTERPRISE FUNDS	FY22 Actual	FY23 Appr Budget	FY23 Final Budget	FY23 Yr-End Est	FY24 Budget
Conference Center Fund					
<u>Revenue</u>					
Tourism Grant	1,041,712	900,000	900,000	1,165,751	900,000
Rental Income	1,828,032	2,155,800	2,155,800	1,829,377	1,795,601
Miscellaneous	81,313	0	0	0	0
<b>Conference Ctr. Fund Revenue</b>	<b>2,951,057</b>	<b>3,055,800</b>	<b>3,055,800</b>	<b>2,995,128</b>	<b>2,695,601</b>

Appropriated Expenditures	FY22 Actual	FY23 Appr Budget	FY23 Final Budget	FY23 Yr-End Est	FY24 Budget
Miscellaneous					
Operating	849,009	843,250	843,250	1,265,184	1,215,645
Transfers Out	0	0	0	2,219	0
Planned Reserve Increase	900,000	900,000	900,000	900,000	900,000
Capital Projects	0	1,312,550	1,312,550	0	579,956
<b>Conference Ctr. Fund Expenditures</b>	<b>2,148,836</b>	<b>0</b>	<b>0</b>	<b>381,127</b>	<b>0</b>
<b>Conference Ctr. Fund Expenditures</b>	<b>3,897,845</b>	<b>3,055,800</b>	<b>3,055,800</b>	<b>2,548,530</b>	<b>2,695,601</b>

TRUST FUNDS	FY22 Actual	FY23 Appr Budget	FY23 Final Budget	FY23 Yr-End Est	FY24 Budget
Revenue					
Pension Fund					
Fund Charges	5,812,305	6,941,000	6,941,000	6,055,353	5,357,000
Employee Contributions	1,526,993	1,550,525	1,550,525	1,582,305	1,605,912
Transfers In	1,655,704	0	0	6,941,000	1,618,000
Investment Earnings	(19,901,786)	5,963,721	5,963,721	12,601,712	9,029,976
<b>Pension Fund Revenue</b>	<b>(10,906,784)</b>	<b>14,455,246</b>	<b>14,455,246</b>	<b>27,180,370</b>	<b>17,610,888</b>
<b>Other Post-Empl. Benefits Fund</b>	<b>5,072,009</b>	<b>0</b>	<b>0</b>	<b>53,100</b>	<b>0</b>
<b>School System Fund Revenue</b>	<b>63,948,767</b>	<b>66,781,224</b>	<b>66,781,224</b>	<b>69,054,914</b>	<b>78,728,128</b>
<b>Trust Funds Revenue</b>	<b>58,113,992</b>	<b>81,236,470</b>	<b>81,236,470</b>	<b>96,288,384</b>	<b>96,339,016</b>
<u>Appropriated Expenditures</u>					
Operating Services					
Benefit Payments & Premiums	64,835,723	67,802,674	67,802,674	69,632,748	79,536,828
Planned Reserve Increase	19,061,168	13,385,904	13,385,904	14,486,425	13,385,904
Transfers Out	0	0	0	0	3,368,392
<b>Trust Funds Expenditures</b>	<b>4,882</b>	<b>47,892</b>	<b>47,892</b>	<b>4,882</b>	<b>47,892</b>
<b>Trust Funds Expenditures</b>	<b>83,901,773</b>	<b>81,236,470</b>	<b>81,236,470</b>	<b>84,124,055</b>	<b>96,339,016</b>

## SOURCES AND USES OF FUNDS

INTERNAL SERVICE FUNDS	FY22 Actual	FY23 Appr Budget	FY23 Final Budget	FY23 Yr-End Est	FY24 Budget
Fleet Maintenance Fund					
<u>Revenue</u>					
Fund Charges	4,537,892	4,118,247	4,118,247	4,620,871	4,670,994
Miscellaneous	(5,333)	0	0	(20,113)	0
Use of Reserve	0	0	600	0	0
<b>Fleet Maintenance Revenue</b>	<b>4,532,559</b>	<b>4,118,247</b>	<b>4,118,847</b>	<b>4,600,758</b>	<b>4,670,994</b>

Appropriated Expenditures	FY22 Actual	FY23 Appr Budget	FY23 Final Budget	FY23 Yr-End Est	FY24 Budget
Personal Services					
Operating Services	1,188,641	1,153,814	1,153,814	1,062,237	1,257,101
Internal Fleet Services	3,009,711	2,752,900	2,753,500	3,207,618	3,033,360
Transfers Out	22,646	20,000	20,000	25,316	20,000
Capital Projects	19,803	20,533	20,533	20,533	20,533
<b>Fleet Maintenance Expenditures</b>	<b>138,320</b>	<b>171,000</b>	<b>171,000</b>	<b>35,649</b>	<b>340,000</b>
<b>Fleet Maintenance Expenditures</b>	<b>4,379,121</b>	<b>4,118,247</b>	<b>4,118,847</b>	<b>4,351,353</b>	<b>4,670,994</b>

SELF-INSURANCE FUND	FY22 Actual	FY23 Appr Budget	FY23 Final Budget	FY23 Yr-End Est	FY24 Budget
<u>Revenue</u>					
Fund Charges	11,629,218	12,020,001	12,020,001	12,453,463	11,440,646
Employee Contributions	1,557,758	1,659,575	1,659,575	1,539,872	1,496,624
Miscellaneous	164,475	0	0	442,938	0
Transfers In	6,578,146	8,071,041	8,071,041	8,544,038	7,565,797
Use of Reserves	0	0	22,926	0	0
<b>Self-Insurance Fund Revenue</b>	<b>19,929,597</b>	<b>21,750,617</b>	<b>21,773,543</b>	<b>22,980,311</b>	<b>20,503,067</b>

Appropriated Expenditures	FY22 Actual	FY23 Appr Budget	FY23 Final Budget	FY23 Yr-End Est	FY24 Budget
Operating Services					
Contingency	829,250	1,033,175	1,033,175	840,801	907,175
Benefit Payments & Premiums	559,114	0	0	0	0
Transfers Out	18,306,271	20,669,550	20,692,476	16,090,552	19,548,000
<b>Self-Insurance Fund Expenditures</b>	<b>47,892</b>	<b>47,892</b>	<b>47,892</b>	<b>47,892</b>	<b>47,892</b>
<b>Self-Insurance Fund Expenditures</b>	<b>19,742,527</b>	<b>21,750,617</b>	<b>21,773,543</b>	<b>16,979,245</b>	<b>20,503,067</b>

## SOURCES AND USES OF FUNDS

SUMMARY - ALL FUNDS	FY22 Actual	FY23 Appr Budget	FY23 Final Budget	FY23 Yr-End Est	FY24 Budget
<u>Revenue</u>					
Property Taxes	85,138,508	88,675,958	88,675,958	92,042,441	104,758,211
Other Taxes	16,210,844	16,024,090	16,024,090	16,829,354	17,321,849
1% Sales Tax	16,133,325	8,780,838	8,780,838	17,733,030	12,562,487
Licenses & Permits	8,688,816	9,183,735	9,183,735	9,711,636	8,825,422
Intergovernmental Revenue	8,101,723	5,362,929	5,884,946	16,331,699	4,475,312
Charges For Services	183,567,914	186,040,653	186,040,653	186,866,587	187,383,678
Fines and Forfeits	2,778,910	2,824,500	2,824,500	2,684,217	2,963,952
Interest Earned	(19,574,673)	6,999,429	6,999,429	17,759,464	11,961,447
Miscellaneous	15,627,552	5,003,631	5,034,019	11,657,279	5,014,757
<b>Total Revenue</b>	<b>316,672,919</b>	<b>328,895,763</b>	<b>329,448,168</b>	<b>371,615,707</b>	<b>355,267,115</b>

### Appropriated Expenditures

Personal Services	62,270,563	68,880,453	68,887,863	65,814,535	69,424,420
Operating Services	220,911,668	226,386,767	229,665,531	221,491,032	241,146,819
Debt Service	9,348,297	8,733,272	8,733,272	9,334,562	9,389,160
Capital Projects	29,264,546	50,957,119	70,890,492	40,355,158	30,061,816
<b>Total Expenditures</b>	<b>321,795,074</b>	<b>354,957,611</b>	<b>378,177,158</b>	<b>336,995,287</b>	<b>350,022,215</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.

### **FY2023 year end decrease due to the use of reserve:**

- ◆ Lease Income Fund \$630,266.
- ◆ Marietta History Center \$29,397.
- ◆ Brumby Hall & Gardens \$7,839.
- ◆ Aurora Fire Museum \$8,470.
- ◆ Parks & Tree Preservation Fund \$66,502.
- ◆ Redevelopment Bond Fund \$800,000.
- ◆ SPLOST 2011 Fund \$196,898.
- ◆ SPLOST 2016 Fund \$1,324,798.

### **Reserved for future capital projects:**

- ◆ Cemetery Fund \$192,358.
- ◆ Conference Center Fund: \$579,956.
- ◆ Debt Service Fund \$2,274,809.
- ◆ General Pension \$3,368,392.
- ◆ BLW Vogle Trust Fund \$1,835,076.

Additional details can be found on the following pages in the FY2024 Combined Statement of Revenue, Expenditures and Changes in Fund Balance.



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# FY2024 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUNDS	GENERAL	BLW	GOLF COURSE	CONFERENCE CENTER	DEBT SERVICE
<b>REVENUES:</b>					
Property Taxes	16,994,237				8,679,391
Other Taxes	12,463,944				
1% Sales Tax					
Licenses and Permits	8,825,422				
Intergovernmental	2,356,380				900,000
Charges for Services	6,165,332	154,851,569	2,401,882		1,795,601
Fines and Forfeits	2,963,952				
Interest Earned	573,650	864,321			213,564
Miscellaneous Sources	586,016	1,722,922		5,287	
School SPLOST Proceeds					
<b>Total Anticipated Revenues</b>	<b>50,928,933</b>	<b>157,438,812</b>	<b>2,407,169</b>	<b>2,695,601</b>	<b>8,892,955</b>
<b>EXPENDITURES:</b>					
Personal Services	48,131,868	18,772,883			
Operating Services	15,802,405	104,440,118	1,558,323		1,215,645
<b>Appropriated Expenditures</b>	<b>63,934,273</b>	<b>123,213,001</b>	<b>1,558,323</b>	<b>1,215,645</b>	<b>0</b>
Debt Service:					
Principal Retirement					5,385,000
Interest and Fiscal Charges					1,207,910
Capital Projects	1,789,115	13,787,964	422,000		
<b>Total Anticipated Expenses</b>	<b>65,723,388</b>	<b>137,000,965</b>	<b>1,980,323</b>	<b>1,215,645</b>	<b>6,592,910</b>
<b>Excess (Deficit) of Revenues over Expenses</b>	<b>(14,794,455)</b>	<b>20,437,847</b>	<b>426,846</b>	<b>1,479,956</b>	<b>2,300,045</b>
<b>Transfers In</b>	<b>22,782,127</b>	<b>2,924,700</b>			
<b>Transfers Out</b>	<b>(7,987,672)</b>	<b>(23,362,547)</b>	<b>(426,846)</b>	<b>(900,000)</b>	<b>(25,236)</b>
<b>Incr (Decr) in Reserves as a result of FY24 Operations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>579,956</b>	<b>2,274,809</b>

# FY2024 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

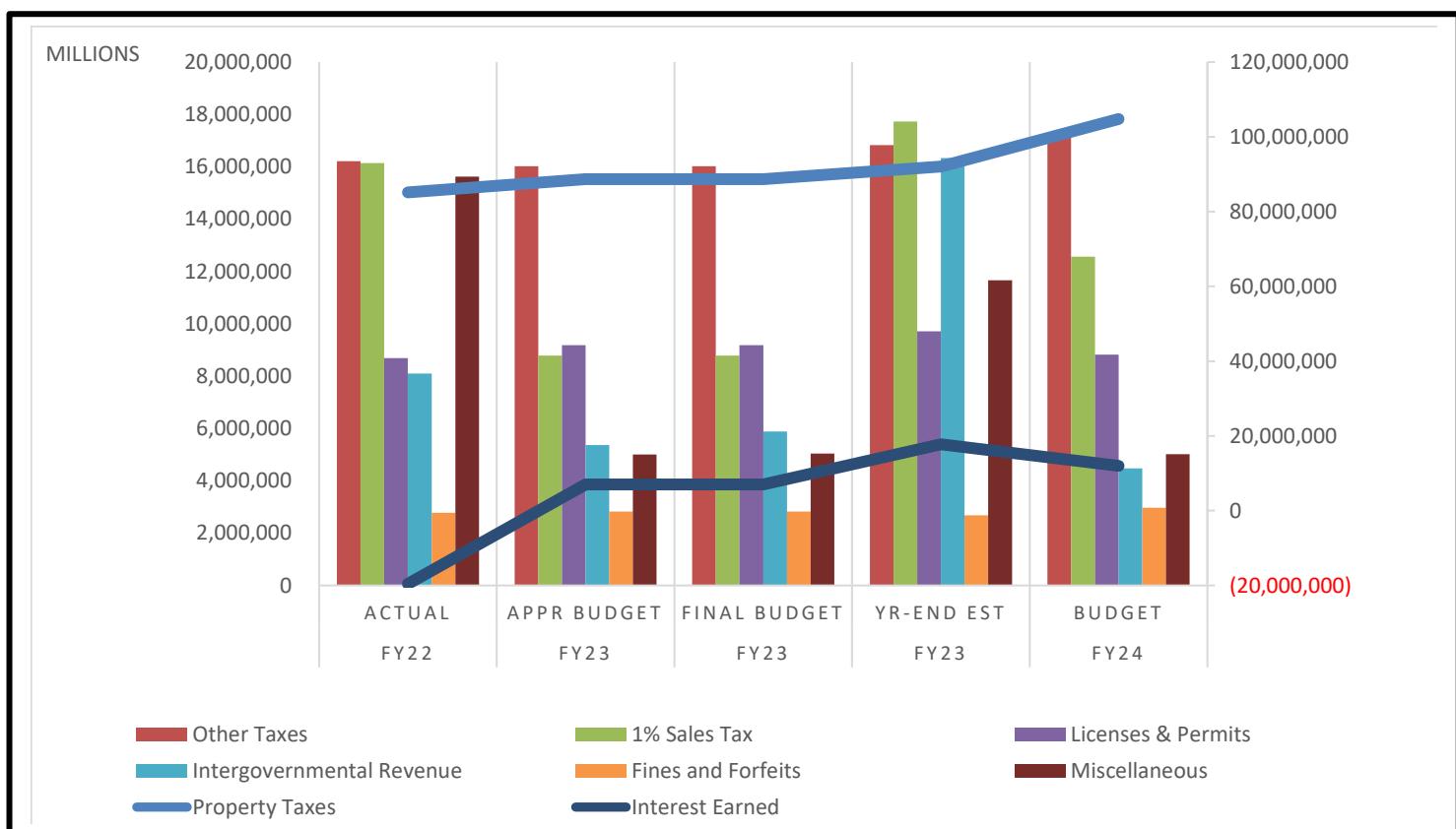
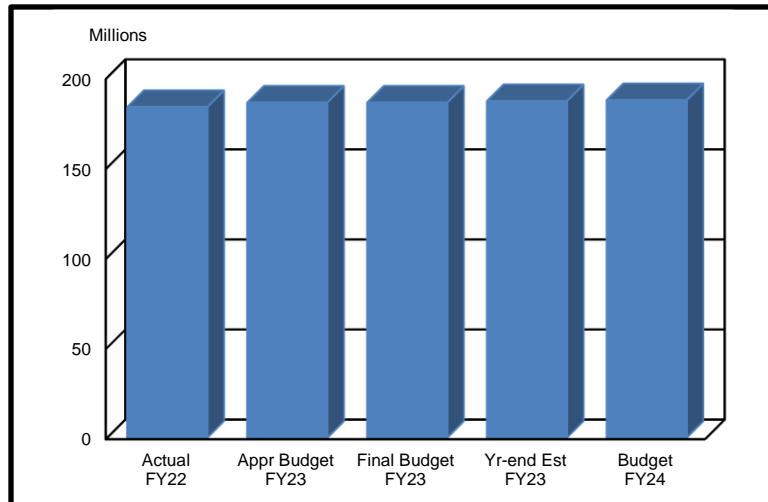
FUNDS	CAPITAL PROJECTS	SPECIAL REVENUE	FLEET MAINT.	SELF - INSURANCE	TRUSTS	TOTAL
<b>REVENUES:</b>						
Property Taxes		356,455			78,579,183	<b>104,609,266</b>
Other Taxes		4,857,905				<b>17,321,849</b>
1% Sales Tax	12,562,487					<b>12,562,487</b>
Licenses and Permits						<b>8,825,422</b>
Intergovernmental		1,218,932				<b>4,475,312</b>
Charges for Services		148,650	4,670,994	12,937,270	6,962,912	<b>189,934,210</b>
Fines and Forfeits					148,945	<b>3,112,897</b>
Interest Earned		1,279,936			9,029,976	<b>11,961,447</b>
Miscellaneous Sources		150,000				<b>2,464,225</b>
School SPLOST Proceeds						<b>0</b>
<b>Total Anticipated Revenues</b>	<b>12,562,487</b>	<b>8,011,878</b>	<b>4,670,994</b>	<b>12,937,270</b>	<b>94,721,016</b>	<b>355,267,115</b>
<b>EXPENDITURES:</b>						
Personal Services	784,394	478,174	1,257,101			<b>69,424,420</b>
Operating Services	377,052	1,322,009	3,053,360	20,455,175	92,922,732	<b>241,146,819</b>
<b>Appropriated Expenditures</b>	<b>1,161,446</b>	<b>1,800,183</b>	<b>4,310,461</b>	<b>20,455,175</b>	<b>92,922,732</b>	<b>310,571,239</b>
Debt Service:						
Principal Retirement		2,395,000				<b>7,780,000</b>
Interest and Fiscal Charges		401,250				<b>1,609,160</b>
Capital Projects	13,722,737		340,000			<b>30,061,816</b>
<b>Total Anticipated Expenses</b>	<b>14,884,183</b>	<b>4,596,433</b>	<b>4,650,461</b>	<b>20,455,175</b>	<b>92,922,732</b>	<b>350,022,215</b>
<b>Excess (Deficit) of Revenues over Expenses</b>	<b>(2,321,696)</b>	<b>3,415,445</b>	<b>20,533</b>	<b>(7,517,905)</b>	<b>1,798,284</b>	<b>5,244,900</b>
<b>Transfers In</b>		<b>900,000</b>			<b>7,565,797</b>	<b>3,453,076</b>
<b>Transfers Out</b>		<b>(4,865,561)</b>	<b>(20,533)</b>	<b>(47,892)</b>	<b>(47,892)</b>	<b>(37,684,179)</b>
<b>Incr (Decr) in Reserves as a result of FY24 Operations</b>	<b>(2,321,696)</b>	<b>(550,116)</b>	<b>0</b>	<b>0</b>	<b>5,203,468</b>	<b>5,186,421</b>

# 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 40 funds of Marietta city government.

## CHARGES FOR SERVICES

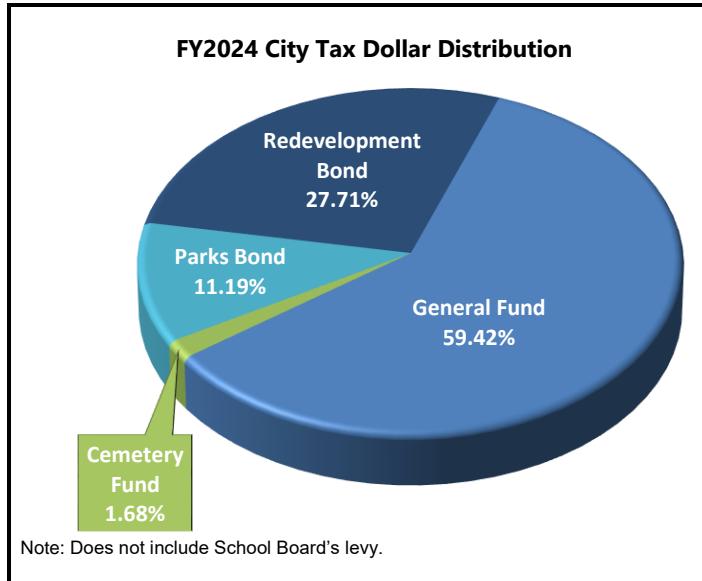
This revenue source includes revenue generated for services such as sanitation, electric, water and sewer utilities, golf, museum and recreation fees, fleet maintenance charges to user departments, and city and employee contributions to self-insurance and pension funds.



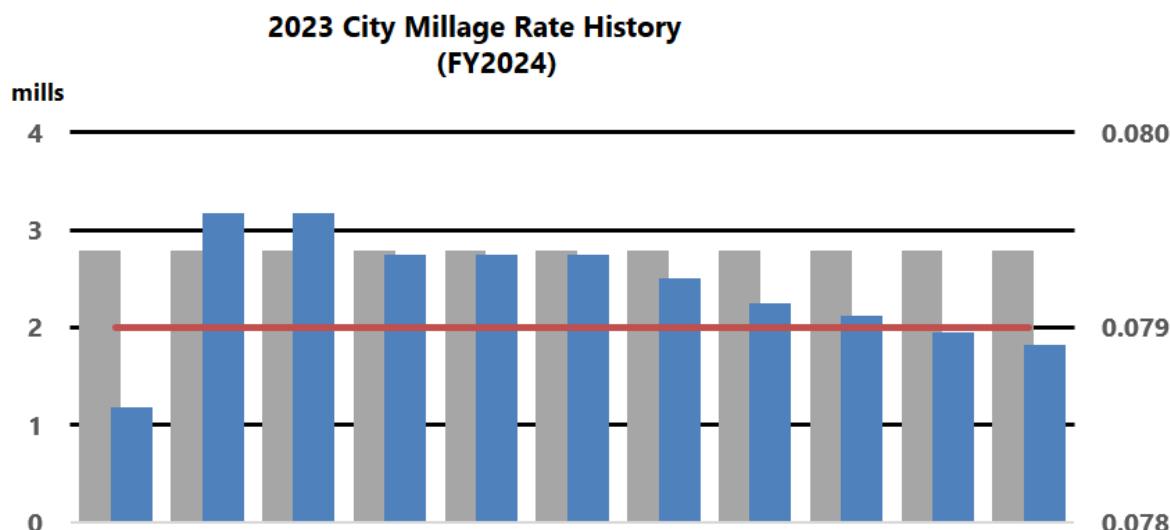
## REVENUE SUMMARY

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 the General and Cemetery levies as last year with the addition of the new millage for the parks, and the redevelopment bond that the voters approved in 2013.

The graph to the right shows the tax dollar distribution for the four levies. The General Fund portion is 2.788 mills, which is expected to generate about \$12.347 million in real estate and personal property taxes. The debt service levies include voter approved bonds for parks, which has a millage rate of 0.525 mills, and redevelopment, which is set at 1.300 mills. These two debt service levies are estimated to bring in about \$8.89 million. The cemetery portion is 0.079 mills which should produce about \$370,407 for cemetery maintenance. This brings the total millage rate to 4.692 mills. All in all, a typical tax bill for property assessed at \$383,056 would be approximately \$718.92. This is exclusive of the School Board's levy. Homeowners may apply for a homestead exemption, which would reduce this amount, if eligible, to \$700.15.



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



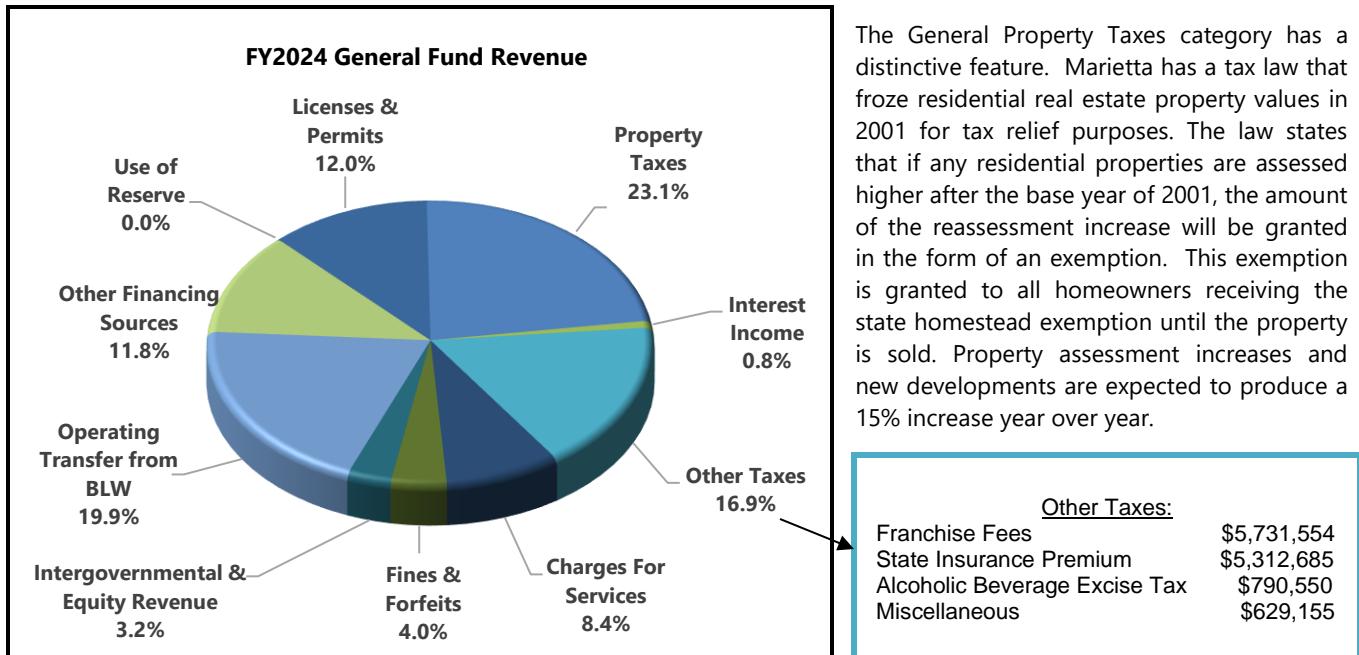
Notes:

- 1) The voters approved a Redevelopment Bond in November 2013, which raised the Debt Service millage rate in 2014.
- 2) In January 2016, the Public Safety Bond was paid off, which lowered the Debt Service millage rate.
- 3) Council voted to reduce the millage rate by 0.25 mill in FY2019, FY2020, and FY2021.
- 4) Council voted to reduce the millage rate by 0.125 in FY2022, and 0.175 mill in FY2023.
- 5) Council voted to reduce millage rate by 0.125 in FY2024.

# 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 \$73.71 million. There are no tax increases approved for the FY2024 budget. The General Fund revenue budget is expected to increase by 8% from last year's adopted budget.



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 and will not be included in the tax digest. Instead, these vehicles will be subject to a new, one-time title ad valorem tax at the time of purchase that is based on the value of the vehicle. Effective July 2020, the Ad Valorem Tax Law was reformed and thus increased the distribution percentage for municipalities.

Charges for Services consists mostly of fees collected for Sanitation services, and Parks and Recreation programs and services. Miscellaneous fees round out this category. For FY24 recreation programs will see an influx in revenue from contact programs and field rental. Parks and Sanitation should experience an increase from new residential properties.

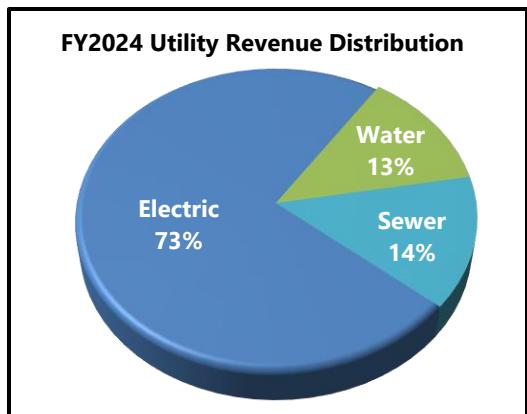
The automated red-light enforcement program is working to reduce accidents in targeted intersections in general. As violations and associated revenue decrease, the intersection becomes safer. However, revenues are expected to increase as a result of the installation of a new intersection camera.

Indirect cost recovery from the BLW Fund and other funds of the city, which totals about \$2.85 million of the \$7.62 million in the Other Financing Source category. Tourism taxes from hotel and motel occupancies and auto rentals are considered 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 \$4.9 million.

# REVENUE SUMMARY

## BOARD OF LIGHTS AND WATER FUND

The operation of the electric, water and sewer utilities is projected to produce 96.6% of the revenue for the Board of Lights and Water (BLW) Fund. The remaining 3.4% of its income is derived from investment earnings, miscellaneous sources, reserves, and indirect cost recovery of \$2.92 million from the General Fund and other funds.



Charges for Services is the largest category of revenue, which is budgeted at about \$154.9 million for FY2024. Electric, water and sewer sales are projected to contribute 73%, 13% and 14%, respectively, to this category of revenue. Utility revenue distribution remains rather constant from year to year. There is a 2.4% increase in the overall budget for utility revenue compared to last year.

In the coming year, the BLW's utility sales will be partially determined by the prevailing weather conditions. Summertime heat, rain, or drought conditions are two of the biggest factors facing Marietta's utility enterprise fund annually.

As we look to the future, we must also consider that the City's redevelopment projects will affect the BLW's growing customer base and bottom line. The BLW has been continuing with its infrastructure enhancements, service to redeveloping areas, and providing resources and utilities to new customers daily.

## 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 required agencies, such as the Welcome Center for the promotion of local tourism, Cobb Galleria Convention Center, and the Marietta Conference Center. Auto Rental Excise Taxes are also transferred to the General Fund monthly, where they are 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 \$4.9 million in FY2024.

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. No major construction projects are projected for the coming fiscal year.

The 2011 and 2016 Special Purpose Local Option Sates Tax (SPLOST) collected 1% sales tax for road projects and capital projects. The SPLOST collections expired at the end of 2015 and 2021, respectively. The 2022 SPLOST was approved by voters and began in January 2022. \$14.1 million is budgeted for transportation, building and capital projects for FY2024.

Recently relocated to the historic 1851 Brumby Hall, the Brumby Hall & Gardens/GWTW continues to be a popular tourist attraction. This fund accounts for admission revenue, gift shop sales, funds generated by special events, and it is partially supported by grants that flow through the Welcome Center with funds derived from tourism revenue.

The Marietta History Center is expanding operations highlighting Marietta's history and culture. The museum receives operating revenue primarily from grants, events, and admissions.

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

## DEBT SERVICE FUND

The Debt Service Fund receives its revenue from two basic sources: a property tax levy for two city general obligation bonds (Parks Bond and Redevelopment Bond) and a reimbursement from the School Board for the School Bond payment. The School Board collects a 1% SPLOST as approved by the voters in order to cover the debt service for the school bond. The millage rate for the Redevelopment Bond was reduced by 0.125 mills in FY23, and 0.075 in FY24. The Parks Bond was reduced by 0.05 mills in FY24.

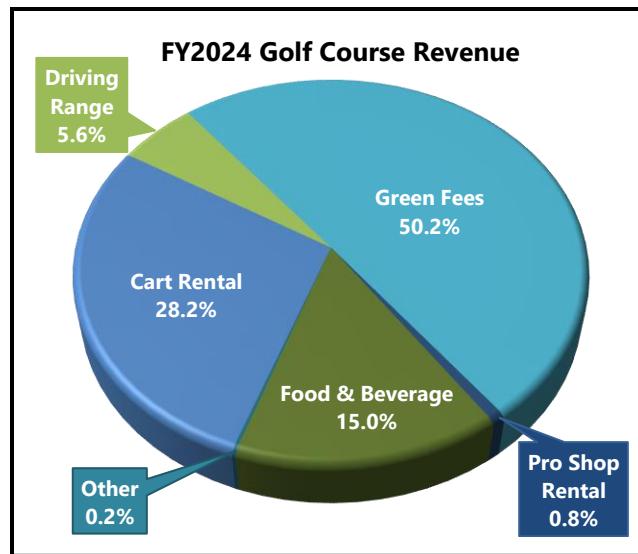
## GOLF COURSE FUND

The Golf Course Fund receives its revenue mainly through user fees from rounds, the driving range, and food & beverage services. Revenue percentages from the main categories is consistent from year to 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. Golf course renovations has also assisted with drawing new users.

## INTERNAL SERVICE FUNDS

The Internal Service Fund receives its 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 recovers the cost of contracted commercial repairs, internal repairs and maintenance, labor, parts, supplies, and fuel from user departments, with a total fund budget of \$4.67 million.

Marietta is largely a self-insured entity. Health insurance plan and benefit changes are made each year in order to slow the growing trend of higher claims costs. Workers' compensation, property, casualty, and general liability insurance are also captured in this Fund.

## TRUST FUNDS

The revenue in the Pension Fund is derived from charges to all funds for all eligible employees at a rate of 14% 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 performed 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 makes contributions to set aside funds for future years.

In conclusion and as highlighted herein, the overall revenue picture for FY2024 is sound. 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. 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.



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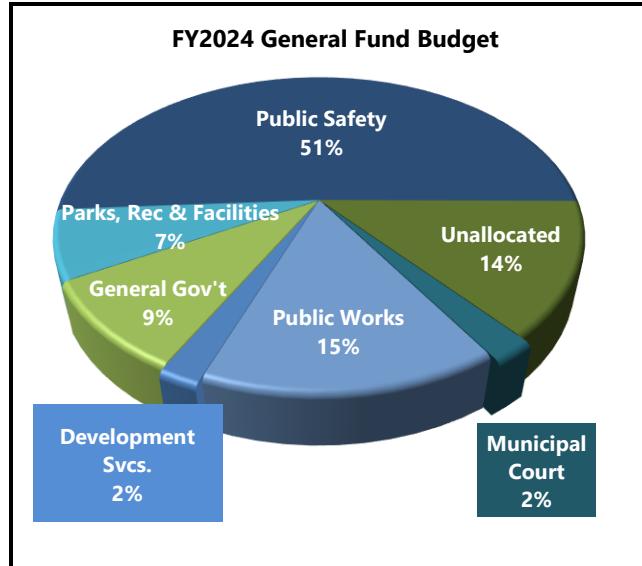
# EXPENDITURE SUMMARY

Marietta's Expenditure Budget is thoughtful, conservative and provides services that meet or exceed last year's levels. The total budget for FY2024 is \$350 million for all City funds, excluding planned reserve increases and interfund transfers. As in recent years, the FY2024 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 \$73.7 million General Fund Budget is 8% higher than last year's adopted budget. The Personal Services category of expenditures is budgeted at \$48.13 million and accounts for 65% of the General Fund budget. Total salaries and benefits continue to be budgeted below the 100% mark, as we rely on natural attrition in personnel to make up salary savings throughout the year. In FY2024 the salary savings is budgeted at \$1.789 million. This allows us to plan our spending more efficiently and put some otherwise unused dollars toward programs and services.

The Operating budget is about \$23.79 million, which is 32.3% 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.



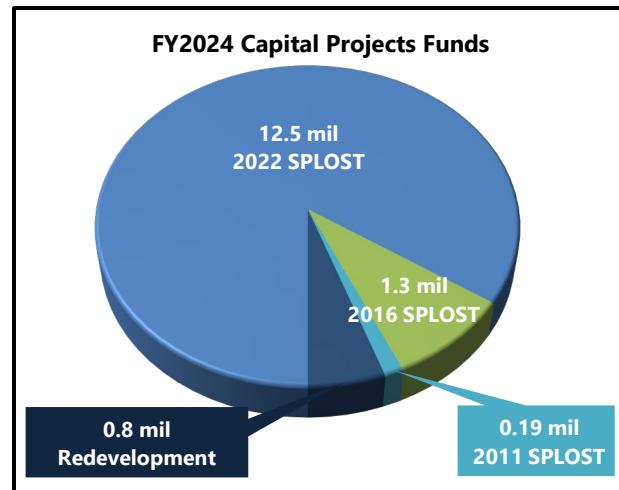
Beginning in fiscal year 2010, the General Fund capital budget consisted of a \$300,000 contingency for large items that break during the year and cannot be fixed. As the financial outlook allowed, this contingency was spent at year end on critical capital purchases. In recent years, the capital contingency decreased from \$1 million to \$600,000. FY2022 allowed a return to \$1 million dollar capital spending levels, and for FY2024 a \$789,000 year over year increase is budgeted. We can provide the normal replacement rotation of cars, trucks, mowers, and equipment. To balance the budget without any increases in taxes or fees, we have continued with the contingency capital budget plan as a necessary strategy. 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.

## OTHER FUNDS

The Golf Course Fund is budgeted at \$2.4 million, a 4.3% decrease compared to last year. 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 typically include golf course maintenance and operation, golf cart rental, club house maintenance, food and beverages, and management fees. Golf capital expenses are budgeted at \$422,000 for FY2024.

# EXPENDITURE SUMMARY

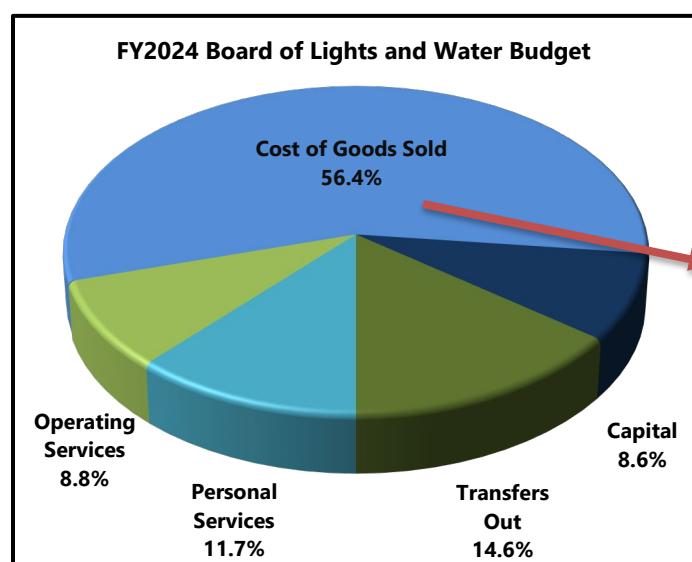
In the Capital Projects funds, we are using approximately \$0.19 million for roads, transportation and capital projects funded by a 1% Special Purpose Local Option Sales Tax (SPLOST) from 2011. The collection of this sales tax expired in December 2015; however, projects will continue until all the funds are expended. A follow-up SPLOST began in January 2016. The major portion of the \$1.3 million that we will receive in FY2024 will be used for additional transportation projects. 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. A new 2022 SPLOST was approved in January 2022. All proceeds from this sales tax are expected to be expensed in FY2024. We are using approximately \$12.5 million for transportation projects. Redevelopment projects are budgeted at \$0.8 million for the current fiscal year.



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

## BOARD OF LIGHTS AND WATER FUND

The expense budget of the Board of Lights and Water (BLW) is \$160.4 million. This is 2.4% increase over last year's approved budget. The largest category of expenditures, Cost of Goods Sold, increased by 1.2% over last year's adopted budget. This is due to increases that will be realized on fixed costs.



The salary and benefits budget include 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.

Cost of Goods Sold:	
Electric	\$68.50 million
Water	\$9.84 million
Sewer	\$12.03 million

The Cost of Goods Sold in Electrical, Water, and Sewer are by far the largest expense for the utility. Purchased power costs accounts for 42.7% and purchased water and sewer services are 13.6% of the BLW's budget. Electricity for resale is budgeted at \$68.5 million. Meanwhile, water and sewer services for resale are budgeted at \$21.8 million.

maintenance, system protection and improvements, and electrical service to new customers, which remain the backbone of the capital budget. These projects are necessary for the BLW to remain a leader in the utility business.

## TRUST FUNDS

The Pension Fund budget provides for retirement benefits to a pool of retirees and is budgeted at \$17.6 million. In conclusion, the budget for FY2024 is sound and conservative, and it should be noted that the City administration, in concert with elected officials and department directors, have made a diligent effort to generate innovative ideas and find cost cutting measures to provide the highest level of services to our citizens and customers.

# 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.

<b>Governmental Funds</b>	<b>Beginning FY24 Fund Balance</b>	<b>Anticipated Revenues</b>	<b>Anticipated Expenses</b>	<b>Projected Change in Fund Balance</b>	<b>Estimated Ending FY24 Fund Balance</b>	<b>Designated/ Reserved</b>	<b>Undesignated</b>
General Fund	36,208,486	73,711,060	73,711,060	0	36,208,486	15,764,863	20,443,623
Lease Income	11,130,741	2,165,984	2,796,250	(630,266)	10,500,475		10,500,475
Tax Allocation Districts	0	0	0	0	0		0
Cemetery	1,059,764	370,407	370,407	0	1,059,764	5,583	1,054,181
CDBG	(13,809)	491,932	491,932	0	(13,809)	(4,752)	(9,057)
Asset Forfeiture	408,675	650,000	650,000	0	408,675	117,221	291,454
Radio Sys Core Replacement	3,329	0	0	0	3,329		3,329
Marietta History Center	330,705	238,750	268,147	(29,397)	301,308	12,906	288,402
Brumby Hall & Gardens/GWTW	75,943	136,900	144,739	(7,839)	68,104	68,080	24
Aurora Fire Museum	10,690	0	8,470	(8,470)	2,220	2,220	0
Parks and Trees	482,105	0	66,502	(66,502)	415,603	74,326	341,277
Tourism	210,756	4,857,905	4,857,905	0	210,756		210,756
Capital Projects	62,116,852	12,562,487	14,884,183	(2,321,696)	59,795,156	30,061,816	29,733,340
Debt Service	11,023,391	8,892,955	6,592,910	2,300,045	13,323,436		13,323,436
<b>Governmental Funds Total</b>	<b>123,047,628</b>	<b>104,078,380</b>	<b>104,842,505</b>	<b>(764,125)</b>	<b>122,283,503</b>	<b>46,102,264</b>	<b>76,181,240</b>

## Projected Change in Fund Balance:

- 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 FY19 the city appropriated approximately \$9.1 million from the Redevelopment bond to go forward with council-approved projects. Additionally \$1.5 million in unspent funds from prior Special Purpose Local Option Sales Tax (SPLOST) is budgeted for council-approved projects in FY24. \$12.5 million is appropriated in the 2022 SPLOST for road, traffic, and capital projects.
- The Debt Service fund will add \$2,274,809 to fund balance from increased tax revenue.
- Lease income principal bond payment of \$2,595,000 is due the first day of the fiscal year.

# 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 FUND:

### **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. Streetscape improvements and construction in the Whitlock Avenue corridor are also included. Additionally in 2020, the taxable portion of the 2013 bond issue was refunded to lower interest rates.

## SPECIAL REVENUE FUNDS:

### **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. This bond was partially refunded in 2016. The debt service for the revenue bonds is paid through the Lease Income Fund.

## AGGREGATE DEBT SERVICE

	<b>Parks</b> <b>General Obligation Bonds</b> <b>2015 Refunding Issue</b>		<b>Redevelopment</b> <b>General Obligation Bonds</b> <b>2020 Refunding Issue</b>	
	Principal	Interest	Principal	
<b>Outstanding</b>	<b><u>\$ 10,575,000</u></b>		<b><u>\$ 45,800,000</u></b>	
<b>Maturities for FYE June 30:</b>	<b>Jan. 1</b>	<b>July 1 &amp; Jan 1</b>	<b>Jan. 1</b>	
2024	1,550,000	348,250	3,835,000	856,460
2025	1,615,000	270,750	3,890,000	784,746
2026	1,645,000	222,300	3,950,000	712,003
2027	1,685,000	172,950	4,015,000	638,138
2028	1,725,000	122,400	4,080,000	563,057
2029	1,775,000	70,650	4,150,000	486,761
2030	580,000	17,400	4,220,000	409,156
2031	-	-	4,295,000	330,242
2032	-	-	4,375,000	249,926
2033	-	-	4,455,000	168,113
2034	-	-	4,535,000	84,805
	<b><u>\$ 10,575,000</u></b>	<b><u>\$ 1,224,700</u></b>	<b><u>\$ 45,800,000</u></b>	<b><u>\$ 5,283,404.5</u></b>

# AGGREGATE DEBT SERVICE

DMDA Citywide Projects Revenue Bonds 2016 Refunding Issue		Total City Debt (All Pages)			
	Principal	Interest	Principal	Interest	Total Payment
Outstanding	<u>\$ 8,025,000</u>		<u>\$ 64,400,000</u>		
Maturities for FYE June 30:	July 1	July 1 & Jan 1	July 1	July 1 & Jan 1	
2024	2,395,000	401,250	7,780,000	1,605,960	9,385,960
2025	2,520,000	281,500	8,025,000	1,336,996	9,361,996
2026	2,495,000	155,500	8,090,000	1,089,803	9,179,803
2027	615,000	30,750	6,315,000	841,838	7,156,838
2028	-	-	5,805,000	685,457	6,490,457
2029	-	-	5,925,000	557,411	6,482,411
2030	-	-	4,800,000	426,556	5,226,556
2031	-	-	4,295,000	330,242	4,625,242
2032	-	-	4,375,000	249,926	4,624,926
2033	-	-	4,455,000	168,113	4,623,113
2034	-	-	4,535,000	84,805	4,619,805
	<u>\$ 8,025,000</u>	<u>\$ 869,000</u>	<u>\$ 64,400,000</u>	<u>\$ 7,377,105</u>	<u>\$ 71,777,105</u>

Notes:

1. The DMDA Citywide Projects Revenue Bonds are paid from Hotel Motel Tax and income from the Conference Center Lease.

# CITY OF MARIETTA, GA



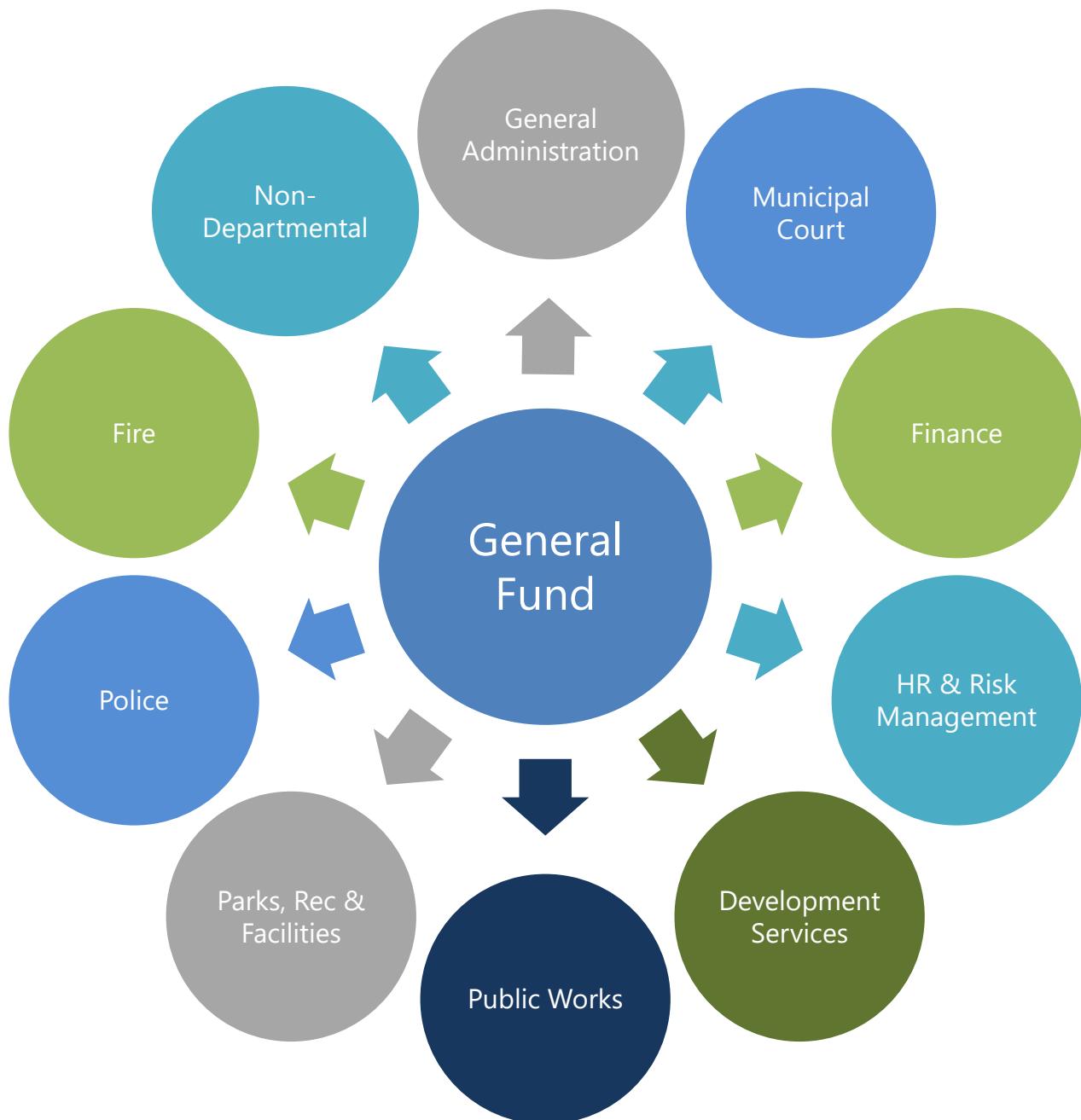
## COMMITTED TO SAFETY



# GOVERNMENTAL FUNDS

# GENERAL FUND

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



# GENERAL FUND

## SUMMARIZED OPERATING BUDGET FY2024

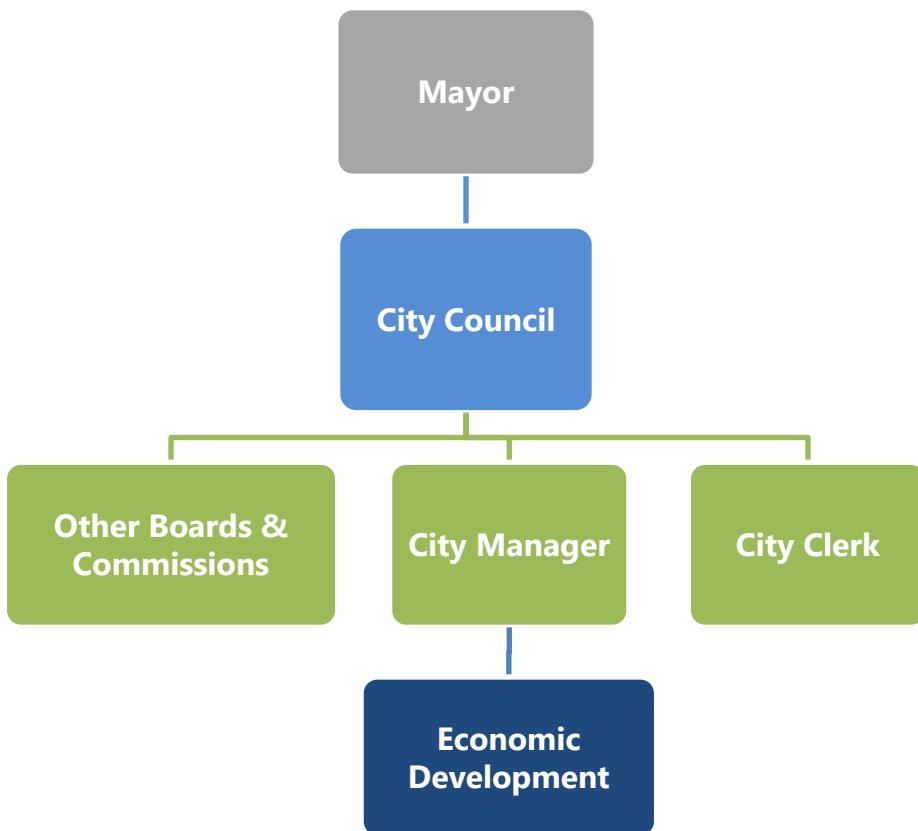
General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
<b>General Administration</b>				
Mayor	146,111	9,770	0	155,881
Council	205,208	99,390	0	304,598
City Manager's Office	1,431,891	147,958	0	1,579,849
City Clerk	260,418	35,175	0	295,593
City Attorney	0	375,000	0	375,000
Civil Service Board	7,500	413	0	7,913
<b>Total General Administration</b>	<b>2,051,128</b>	<b>667,706</b>	<b>0</b>	<b>2,718,834</b>
<b>Municipal Court</b>	<b>1,439,762</b>	<b>197,006</b>	<b>0</b>	<b>1,636,768</b>
<b>Finance</b>				
Administration	671,054	65,879	0	736,933
Accounting and Payroll	731,554	23,586	0	755,140
Budget and Utility Analysis	365,289	9,857	0	375,146
Tax	360,454	62,516	0	422,970
Business License	470,868	8,010	0	478,878
Purchasing	331,088	11,350	0	342,438
<b>Total Finance</b>	<b>2,930,307</b>	<b>181,198</b>	<b>0</b>	<b>3,111,505</b>
<b>Human Resources and Risk Management</b>	<b>764,905</b>	<b>113,754</b>	<b>0</b>	<b>878,659</b>
<b>Development Services</b>				
Planning and Zoning	1,443,400	46,042	0	1,489,442
Planning Commission	14,700	0	0	14,700
Board of Zoning Appeals	10,500	0	0	10,500
Historic Preservation Commission	0	20,000	0	20,000
<b>Total Development Services</b>	<b>1,468,600</b>	<b>66,042</b>	<b>0</b>	<b>1,534,642</b>
<b>Public Works</b>				
Admin, Engineering and Drafting	1,075,776	214,003	0	1,289,779
Board of Building Code Appeals	2,250	0	0	2,250
Building Inspections and Permits	559,231	41,541	0	600,772
Sanitation	2,765,444	2,446,926	0	5,212,370
Operations	338,056	26,975	0	365,031
Streets	1,941,830	485,671	0	2,427,501
Traffic Services	840,830	250,331	0	1,091,161
<b>Total Public Works</b>	<b>7,523,417</b>	<b>3,465,447</b>	<b>0</b>	<b>10,988,864</b>

# GENERAL FUND

## SUMMARIZED OPERATING BUDGET FY2024

General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
<b>Parks, Recreation and Facilities</b>				
Administration	844,580	65,959	0	910,539
Programs and Events	14,192	136,721	0	150,913
Recreation Centers and Athletics	481,085	334,764	0	815,849
Buildings Maintenance	563,911	714,576	0	1,278,487
Grounds Maintenance	1,117,917	844,021	0	1,961,938
Keep Marietta Beautiful	48,604	6,820	0	55,424
<b>Total Parks, Rec. and Facilities</b>	<b>3,070,289</b>	<b>2,102,861</b>	<b>0</b>	<b>5,173,150</b>
<b>Police</b>				
Support Services	17,892,973	2,024,804	0	19,917,777
Uniform Patrol Services	0	1,630,127	0	1,630,127
Investigative Services	0	7,347	0	7,347
<b>Total Police</b>	<b>17,892,973</b>	<b>3,662,278</b>	<b>0</b>	<b>21,555,251</b>
<b>Fire</b>				
Administration	1,010,383	15,180	0	1,025,563
Rescue	0	193,104	0	193,104
Suppression & Emergency Services	12,165,345	662,286	0	12,827,631
Prevention	1,130,162	17,140	0	1,147,302
Training	552,470	323,147	0	875,617
Apparatus Service and Maintenance	0	16,140	0	16,140
<b>Total Fire</b>	<b>14,858,360</b>	<b>1,226,997</b>	<b>0</b>	<b>16,085,357</b>
<b>Non-Departmental</b>	<b>(3,867,873)</b>	<b>12,106,788</b>	<b>1,789,115</b>	<b>10,028,030</b>
<b>Total Operating Budget</b>	<b>\$48,131,868</b>	<b>\$23,790,077</b>	<b>\$1,789,115</b>	<b>\$73,711,060</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 and 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 City 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 Manager also oversees the Economic Development Division, whose goal is to foster economic growth and encourage redevelopment, by assisting businesses and facilitating connections with state, local, and workforce agencies committed to business retention and recruiting. Economic Development also considers housing and mixed-use development to promote the City as a premier location for business and residential living.

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 Construction Board of Adjustments & Appeals 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.

# CITY 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, while delivering professional counsel and support to policy makers and those who provide and receive services. To accurately record, maintain, and retrieve all legislative records. This includes minutes of all official acts, ordinances, resolutions, and proceedings of the City.

## GOALS AND ACTIONS

### **I. 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.

### **II. 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.

### **III. 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.
- ♦ Rehabilitate or replace 10% of existing rental housing.
- ♦ Encourage diverse housing in the downtown area and single-family detached housing throughout the City.

### **IV. 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.
- ♦ Implement goals outlined in long-range planning studies, while also working to revise the City's Comprehensive Plan.

# GENERAL ADMINISTRATION

## PERFORMANCE MEASUREMENTS

Measurement	FY22 Actual	FY23 Estimate	FY24 Budget
<b>Meetings Held:</b>			
Council - Regular	12	12	12
Council - Special	11	5	3
Council Committees	73	88	84
Special Called City Council Agenda Work Sessions	12	12	12
Board of Lights & Water - Regular	11	12	12
Board of Lights & Water - Special	1	1	1
Board of Lights & Water Committees	6	5	4
Civil Service Board	2	3	3
<b>Filings:</b>			
Contracts	71	85	100
Deeds	12	43	20
Ordinances	55	75	50
Resolutions	19	15	10
Clerk of Superior Court	19	20	15
Open Records Requests	399	325	350
<b>Economic Development:</b>			
One-on-One Dialogues with Georgia Econ. Dev. Partners	40	70	80
Private Business Prospect Interactions	60	60	60
Special Projects (Design Studio, Guides, Business Spotlight, etc.)	6	12	12
Print Media Outreach	6	6	6
Industries or Business Retention and Expansion Program (BREP) Visits	250	250	280

## GOALS ACCOMPLISHED

- ♦ Marietta is the second oldest Tree City in the State of Georgia and has held the designation of a Tree City USA Community for thirty-nine consecutive years.
- ♦ Inaugurated the City's Youth Government Academy, a free seven-week course designed to acquaint youth with the structure of City government. This program features entertaining and informative presentations by city staff and tours of city facilities.
- ♦ City of Marietta awarded \$9.6 million for engineering, design, and construction of the Rottenwood Creek Trail.
- ♦ Cobb Travel & Tourism recognized the contributions made by two City of Marietta Museums. The Director of the Marietta History Center accepted the 2022 Attraction Partner of the Year Award; Museum Director for Brumby Hall & Gardens/Gone with the Wind, was given the 2022 Hospitality Hero of the Year Award for her dedication to the city and the museum.
- ♦ Hosted a ribbon cutting ceremony for the newly renovated Mill Street Plaza. Mill Street Plaza renovations include the addition of historical panels detailing the 1974 train derailment that occurred on the Marietta Square, an original Glover Machine Works Engine from 1916, new brick pavers, landscaping, and a roof covering for the engine and historical panels.
- ♦ Hosted two groundbreaking ceremonies, one for the future Cobb Veterans Memorial on Fairground Street, and another for a City lot donated to Habitat for Humanity, who will build six homes for City of Marietta and Marietta City School employees.
- ♦ Executed annual city events including the 45th Annual May-Retta Daze Festival, the 45th Annual HarvestFest & Scarecrows, 28th Annual Taste of Marietta, 7th Annual 5K-Shamrock Shuffle, Chalktoberfest, Veterans Day Parade, Let Freedom Ring - Fourth of July Parade, Art in the Park, and more.
- ♦ Ward 1 Councilwoman presented with a quilt from the Quilts of Valor Foundation for her service to our country.
- ♦ Ward 7 Councilman presented with the Class of 2023 Cobb Chamber Ernest Barrett Award for his participation, efforts, and commitment to excellence as a Leadership Cobb participant.
- ♦ Economic Development held three Business Talks bringing together industry partners, community partners, and city staff; developed a digital guide for new businesses, initiated place-making and signage efforts to improve aesthetics and wayfinding; and finalized adoption and implementation of the 2022 City of Marietta Comprehensive Plan.

# GENERAL ADMINISTRATION

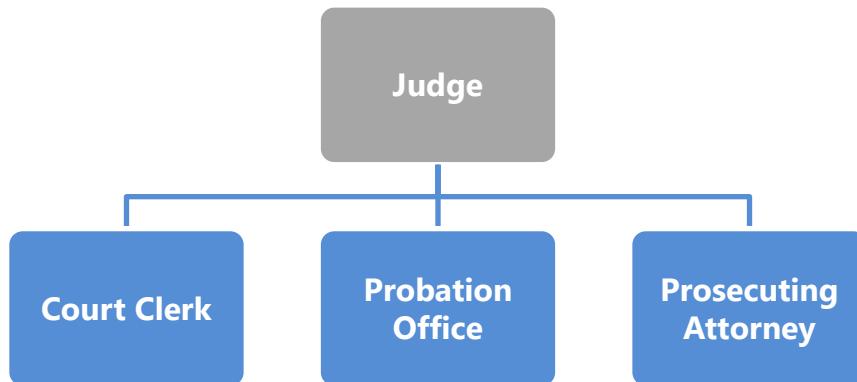
## EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	1,384,598	1,381,192	1,491,144	1,897,217	2,051,128
Operating Services	532,433	631,909	680,662	762,660	667,706
Capital	0	0	175,672	0	0
<b>Total Budget</b>	<b>1,917,031</b>	<b>2,013,101</b>	<b>2,347,478</b>	<b>2,659,877</b>	<b>2,718,834</b>

## PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Mayor	1	1	1	1	1
Admin. Assistant to the Mayor	1	1	1	1	1
Council Members	7	7	7	7	7
City Manager	1	1	1	1	1
Assistant City Manager - Econ./Proj. Dev.	1	1	1	1	1
Executive Aide to the City Manager	1	1	1	1	1
Administrative Specialist	1	1	1	1	1
Communications & Gov't Affairs Mgr.	1	1	1	1	1
Multimedia Specialist	1	1	1	1	1
Museum & Gardens Director	1	1	1	1	1
Marietta History Center Director	1	1	1	1	1
Planning & Development Specialist	0	0	0	1	1
Economic Development Project Mgr. I/II	0	0	0	1	1
Project Manager Business Retention I/II	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 Members	5	5	5	5	5
<b>Total Budgeted Positions</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>28</b>	<b>28</b>

# MUNICIPAL COURT



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

The Clerk of Court Office is the official repository and custodian of court records. This office maintains all original citations of defendants and acts as a case manager by scheduling court appearances, preparing case files, obtaining reports and test results, preparing production orders to be signed by the Judge, and assessing fines for each offense filed in this court. In accordance with state open records statutes, requests for copies of records are processed in this office. The Clerk of Court Office accounts for funds received from fines and other charges which are then transferred to the City's account. The disposition of all offenses is electronically reported to the state for inclusion in the offender's driver and/or criminal history file. The Clerk of Court Office coordinates the scheduling of court appointed attorneys and interpreters for court sessions. Requests for a court appointed attorney require submittal of an application and a determination of indigency must be performed by the Clerk of Court Office prior to a defendant receiving representation by an appointed attorney.

The Prosecuting Attorney's Office prosecutes cases that are filed in Municipal Court on behalf of the city and state. This office investigates charges, conducts background reviews of the accused, performs research on test results, interviews witnesses, and recommends sentencing and fine amounts for consideration by the judge. Defendants who request a non-jury trial are issued a court date where their case will be heard before a judge. Should the defendant request a trial by jury, the case is bound over to the State Court of Cobb County for prosecution and disposition. The Prosecuting Attorney's Office also oversees the Pretrial Diversion Program, which is designed as an alternative to the traditional processing of offenders within the criminal justice system. Participants accepted into the Pretrial Diversion Program are first time offenders charged with crimes of a non-violent or non-aggressive nature who are supervised by the court's Probation Office in lieu of traditional court processing. Each offender is provided with an individualized controlled supervision program.

The Probation Office supervises defendants who are sentenced to a term of probation by Marietta Municipal Court. Probation officers monitor the completion of the terms and conditions of the court order. Defendants placed on probation may be required to complete alcohol or drug evaluations and treatment, risk reduction programs, theft and shoplifting offender programs, community service work, participate in victim impact panels; and pay fines, statutory surcharges, and probation supervision fees. Defendants may also be required to submit to random screening for alcohol or drugs at their own expense. Probation officers are responsible for acting should a defendant demonstrate non-compliance with probationary terms. The Probation Office also supervises defendants in the Pretrial Diversion Program, placement in this program is requested through the Prosecuting Attorney's Office.

# MUNICIPAL COURT

## MISSION STATEMENT

To create and maintain quality services that promote public confidence, accessibility, and generates support from individuals and organizations both inside and outside the judiciary. To provide a neutral courteous forum, due process, fair treatment, individual justice, and to provide timely resolution of matters brought before the court.

## GOALS AND ACTIONS

- I. Continue providing opportunities for citizens to become informed of Court operations and conduct transactions electronically**
  - ◆ Offer online portal for citizens to conduct public records searches, print public documents, and make payments online.
  - ◆ Develop print materials that explain procedures and what to expect when attending court, making this information available on the Municipal Court webpage.
- II. Migrate towards semi-paperless operations and upgrade Court software**
  - ◆ Work with IT and SAGES to create a webpage where attorneys can upload documents to file with the Court.
  - ◆ Provide attorneys with electronic filing capabilities for court pleadings.
- III. Provide additional resources to defendants and improve court functions**
  - ◆ Design and implement online resolution software to allow defendants to communicate with the court.
  - ◆ Develop and execute online case resolution software that will allow defendants to communicate with the Prosecutor without the need for an in-person appearance.
  - ◆ Develop and implement a community court initiative which will refer defendants to local agencies that can assist with employment, education, job readiness, and medical/behavioral services.
  - ◆ Locate partner agencies to provide social services to individuals based on a needs assessment tool.

# MUNICIPAL COURT

## PERFORMANCE MEASUREMENTS

Measurement	FY22 Actual	FY23 Estimate	FY24 Budget
<b>Traffic - Local Ordinances</b>			
Traffic Citations/Accusations Issued	12,534	11,800	12,500
Cases Filed	8,258	7,500	8,250
Non-Jury Trials Held	435	435	435
Cases Disposed during the Fiscal Year	8,749	8,620	8,750
% of Cases Filed and Disposed in the Same Fiscal Year	85%	86%	85%
New Probation and Diversion Cases	319	270	300
Probation and Diversion Cases Disposed	173	185	180
<b>Photo Enforced Violations</b>			
Photo-Enforced Red-light Violations Issued	13,428	11,900	15,000
Photo-Enforced School Bus Violations Issued	5,669	3,950	4,000
Photo-Enforced and Parking Appeals Heard	337	324	330
% of Collection Rate (Photo Red-light/School Bus)	88%	88%	88%
<b>Parking</b>			
Parking Violation Notices Issued	2,329	4,120	4,100

## GOALS ACCOMPLISHED

- ♦ Implemented Matterhorn, an online case resolution portal for improved efficiency for staff and the public.
- ♦ Created two Code Enforcement calendars per month for focused case management.
- ♦ Redeveloped courtroom procedures to reduce case backlog due to COVID and improve courtroom efficiency.
- ♦ Started development of SAGES online open records search portal, in progress, expected completion in FY23.
- ♦ Started development of SAGES portal for filing of case documents by attorneys, in progress, expected completion in FY23.
- ♦ Upgraded eCourt case management software, expected to be completed in FY23.

# MUNICIPAL COURT

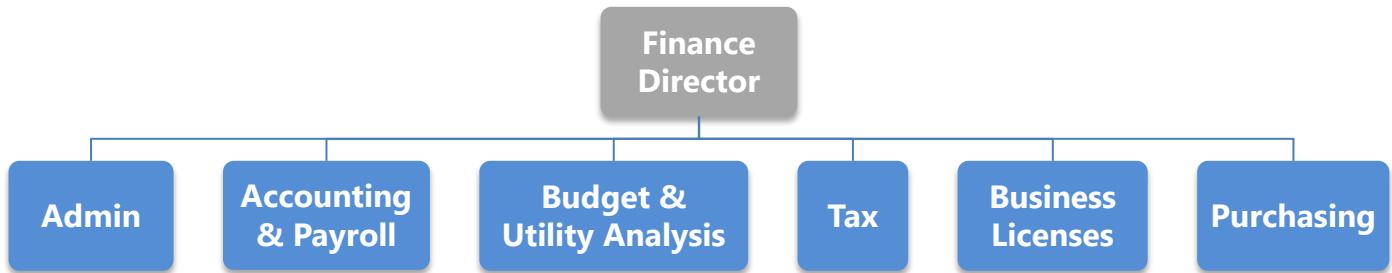
## EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	1,208,915	998,673	1,053,106	1,075,756	1,439,762
Operating Services	134,037	101,646	145,675	157,262	197,006
Capital	1,334	0	0	0	0
<b>Total Budget</b>	<b>1,344,286</b>	<b>1,100,319</b>	<b>1,198,781</b>	<b>1,233,018</b>	<b>1,636,768</b>

## PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Director of Court Administration	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Deputy Court Administrator	1	1	1	1	1
Senior Deputy Court Clerk	1	1	1	1	1
Deputy Court Clerk I/II/III	7	7	7	7	7
Probation Office Supervisor	1	1	1	1	1
Probation Officer	2	2	2	2	2
Probation Assistant	1	1	1	1	1
Legal Assistant	1	1	1	1	1
Court Services Coordinator	0	0	0	0	0
Judge	1	1	1	1	1
Prosecuting Attorney	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>

# FINANCE



The Finance Department is responsible for providing long-term financial health and fiscal leadership to the City and Board of Lights and Water.

The centralized financial accounting center of the City lies with the Accounting/Payroll Division. Its functions include maintaining fund accounting systems according to generally accepted accounting principles (GAAP); 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. Payroll ensures timely and accurate payroll and pension check processing and reporting; enters all payroll deduction information; manages direct deposit; and administers payroll-related documents.

The Budget division formulates, forecasts, monitors, and analyzes the City's operating budgets across all funds. This includes analyzing budget requests; balancing projected revenues with proposed expenditures; producing the annual formal budget document; and managing revenues and expenditures throughout the year. The Budget 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 their 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 Tax Division ensures 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<sup>st</sup> and are due sixty 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.

The Business License Division is responsible for issuing annual 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 television, and the receipt and processing of all hotel/motel tax revenue and various excise taxes.

The Purchasing Division is responsible for service and labor contracts, awarding purchase orders, 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.

# FINANCE

## MISSION STATEMENT

To provide the services necessary to conduct the City's fiscal affairs effectively and efficiently. 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

### I. Connect departmental goals with the City's Mission and Statement Goals

- ◆ Provide ongoing support to City departments to ensure fulfillment of goals set forth in the City Council Mission & Statement of Goals.
- ◆ Keep current with the Mission & Statement of Goals as it expands or as goals are achieved.
- ◆ Continue dissemination of City and departmental funding information through the annual Budget Book.

### II. Continue to exhibit a tireless commitment to ethical and sound financial reporting

- ◆ Perform comparative analyses of operating programs for previous fiscal years and proposed projects; analyzing costs in relation to services performed.
- ◆ Assist departments in cost reduction programs and asset evaluation procedures.
- ◆ Enhance and work to update asset management reporting.

### III. Work to streamline departmental procedures to optimize use of time, resources, and efforts

- ◆ Encourage professional training and maintenance of certification standards through continuing education seminars.
- ◆ Expand knowledge of application interfaces to improve current procedures and practices.
- ◆ Review and implement procedural manuals for all divisions to ensure they are current and transferrable.
- ◆ Implement travel and training online filing system.

### IV. Identify opportunities to improve the customer service experience for City patrons

- ◆ Coordinate efforts with the Web Services Manager to provide on-line business license tax forms.
- ◆ Work with the IT Department and outside vendors to streamline procedures for billing and receiving.
- ◆ Allow for partial payments to assist taxpayers that are having difficulty making total payments.
- ◆ Implement credit card processing for Business License Division.

# FINANCE

## PERFORMANCE MEASUREMENTS

Measurement	FY22 Actual	FY23 Estimate	FY24 Budget
% of Invoices Paid (within 30 days of receipt)	91%	92%	92%
% Budget Adjustments Processed (within 24 hours of approval/receipt)	99%	100%	100%
Budget & Travel Procedures Training Classes Executed	1	1	1
Attendees at Budget Procedures Training Classes	20	21	23
Attendees at Budget Hearing	0	9	6
Tax Payments Processed	21,788	22,229	22,258
Tax Payments Processed (per employee)	7,263	7,410	7,419
% Tax Payments Received by Fiscal Year End	99%	99%	99%
Business Licenses Issued	9,488	8,408	8,600
Business License Renewals Processed (per employee)	4,744	4,204	4,300
Business License Compliance Revenue Collected	\$558,643	\$509,300	\$525,000
Purchase Orders Processed	1,403	1,391	1,300
Purchase Orders Processed (per employee)	468	348	325
Field Purchase Orders Entered	1,591	1,564	2,000
New Vendor Applications Processed	325	334	305
% Purchase Requests Processed into a PO (within 4 week span)	90%	90%	90%

## GOALS ACCOMPLISHED

- Marietta's outstanding General Obligation Bonds have maintained a credit rating of Aa2 from Moody's Investor Services and an AA+ rating from both Fitch's Inc. and Standard and Poor's Financial Services.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the fiscal year beginning July 1, 2022, a honor awarded for the 28th consecutive year.
- Received a Certificate of Achievement from GFOA for the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2021, a honor awarded for the 34th consecutive year.
- Finance personnel participated in state and local chapter professional development opportunities sponsored by GABTO, GATO, GAPPT, GFOA, GGFOA, GPAG, and NGIP.
- Accounting personnel completed five accounting courses hosted by the UGA Carl Vinson Institute.
- Budget Division returned to hosting annual planning events in-person for the FY2024 budget year. This included department planning meetings and the budget procedures and travel training. The Budget Public Hearing was conducted in-person with virtual options, to encourage participation from City of Marietta citizens, patrons, and employees.
- Budget Division personnel certified as Level I Finance Officers through the University of Georgia Carl Vinson Institute. Continuing education courses will be completed bi-annually to maintain certification.
- Utility Analysis & the Budget Division cross trained and collaborated on tasks related to budget development, budget monitoring, and budget analysis.
- Tax Division collaborated with the Marietta School System and Central Square to advance reporting methods and make adjustments to the City of Marietta Tax program
- Tax Division worked with the IT Department to transfer payment service providers during a peak period of collections, without disruptions to payment processing.

# FINANCE

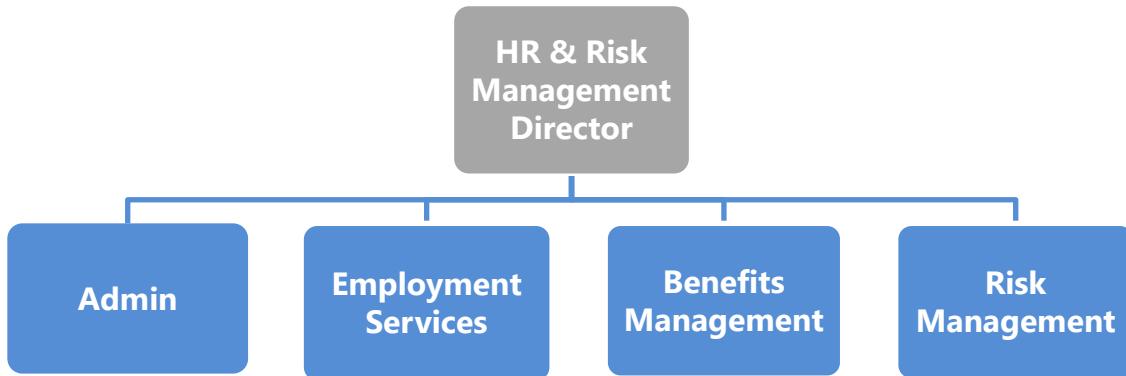
## EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	2,258,480	2,210,606	2,357,337	2,612,155	2,930,307
Operating Services	112,602	95,340	102,711	129,484	181,198
<b>Total Budget</b>	<b>2,371,082</b>	<b>2,305,946</b>	<b>2,460,048</b>	<b>2,741,639</b>	<b>3,111,505</b>

## PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Finance Director	1	1	1	1	1
Administrative Coordinator	0	1	1	1	1
Administrative Assistant II	1	0	0	0	0
Deputy Director of Finance	2	2	2	2	2
Internal Auditor	1	1	1	1	1
Accounting Supervisor	1	1	1	1	1
Accounting Analyst	1	1	1	1	1
Accountant	2	2	2	2	2
Accounting Clerk	2	2	2	2	2
Cashier	1	1	1	1	1
Payroll Supervisor	1	1	1	1	1
Payroll Administrator	1	1	1	1	1
Budget Supervisor	1	1	1	1	1
Budget Analyst	2	2	2	2	2
Utility Business Analyst	1	1	1	1	1
Tax Manager	1	1	1	1	1
Tax Coordinator	1	1	1	1	1
Tax Representative I/II	2	2	2	2	2
Business License Manager	1	1	1	1	1
Senior Revenue Officer	1	1	1	1	2
Revenue Compliance Officer	1	1	1	1	1
Revenue Processing Agent	0	2	2	2	2
Business License Clerk	2	0	0	0	0
Purchasing Supervisor	1	1	1	1	1
Purchasing Agent I/II/III	3	3	3	3	3
<b>Total Budgeted Positions</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>32</b>

# HUMAN RESOURCES AND RISK MANAGEMENT



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

The Administration Division performs the following functions while maintaining compliance with federal, state and local regulations: policy development, implementation and interpretation, employee grievance and appeals resolution, employee relations, organizational/human resources development, Title VI coordination, department website maintenance, and Pension Board recordkeeping.

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 surveys, provides EEO reporting, and manages employment authorization and FLSA compliance.

The Benefits Management Division administers the following: Employee/retiree health, dental and vision insurance, traditional life, AD&D, accident and disability insurance plans, employee pension plans, deferred compensation plans, employee assistance and wellness programs, HIPAA, FMLA and USERRA compliance, and employee orientation and post-employment benefits counseling programs.

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

Actively strive to provide outstanding Human Resource services to our employees and retirees, while taking an active role in contributing to their overall wellness. Consistently administer employment services, benefits, and risk management functions with equity, integrity, and excellence.

## GOALS AND ACTIONS

### **I. Conduct department activities with utmost adherence to professional and ethical standards**

- ◆ Analyze department activities according to legality, morality, ethics, and potential impact on the City of Marietta.
- ◆ Obtain legal guidance on any issues that may present an appearance of ethical ambiguity.
- ◆ Advise the City Manager of any issues that require intervention to avoid crossing any ethical lines.

### **II. Attract and retain qualified and trained 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.
- ◆ Develop and implement follow-up methodologies to keep viable applicants engaged in the employment process and to better provide services to hiring managers and job applicants.
- ◆ Conduct market analysis and surveys to determine if the City is compensating its employees comparable with the current market, trends, and practices.
- ◆ Implement a new applicant tracking and onboarding system that is web-based to improve the efficiency of the recruitment and onboarding process.

### **III. Provide competitive benefits programs, competent benefits administration, and improved recordkeeping, while maintaining fiscal responsibility and solvency**

- ◆ Provide updated benefits information for employees and retirees via the City's public and internal websites.
- ◆ Utilize an external platform for recordkeeping and reporting, train departments on its usage and capabilities, while maintaining internal systems.
- ◆ Work collectively with the Pension Board to improve pension plans in a fiscally responsible manner.
- ◆ Encourage continuing education for Pension Board members.
- ◆ Continue to monitor health insurance costs and review plan designs annually to ensure that the City can maintain coverage, while determining if changes need to be made for fiscal or legal reasons.

### **IV. Provide proactive risk management services to City employees**

- ◆ Provide proactive employee safety programs with the goal of reducing workers' compensation claims and improving productivity.
- ◆ Monitor the property/casualty insurance plan and annually reassess limits of coverage to ensure adequacy.
- ◆ Instill a renewed focus on driver training to reduce preventable accidents and develop a safety conscious workforce to reduce on-the-job accidents and injuries.
- ◆ Provide department heads with quarterly statistical reports on employee injuries and cost of on-the-job injuries.
- ◆ Utilize and moderate the city-wide Accident Review Committee to review accidents, determine the ability to prevent, recommend remedial action, and minimize future accidents and injuries.

# HUMAN RESOURCES AND RISK MANAGEMENT

## PERFORMANCE MEASUREMENTS

Measurement	FY22 Actual	FY23 Estimate	FY24 Budget
Number of Applications Received	2,854	2,670	2,300
Number of Positions Filled	206	160	140
Average Number of Job Vacancies per Month	17	13	12
Number of Total Separations	153	143	120
Number of Approved Retirements	17	25	20
Workers' Compensation Claims:			
Medical Only	54	50	45
Indemnity	11	10	7
Reporting Purposes Only	15	10	10
Number of Liability Claims	14	20	20
Number of Auto Claims	28	30	30

## GOALS ACCOMPLISHED

- ♦ Successfully transitioned the employee clinic to WellStar City of Marietta Employee Clinic.
- ♦ Obtained IMAGE recertification (E-Verify & I-9 audit process) and maintained status as a drug-free workplace.
- ♦ Successfully transitioned to Humana Medicare Advantage Plan for retirees.
- ♦ Two Human Resources employees completed the SHRM-CP certification course.
- ♦ Two Human Resources employees designated as Georgia Association of Public Pension Trustees (GAPPT) Certified Retirement Plan Fiduciaries.
- ♦ Launched Year of Wellness Plan.

# HUMAN RESOURCES AND RISK MANAGEMENT

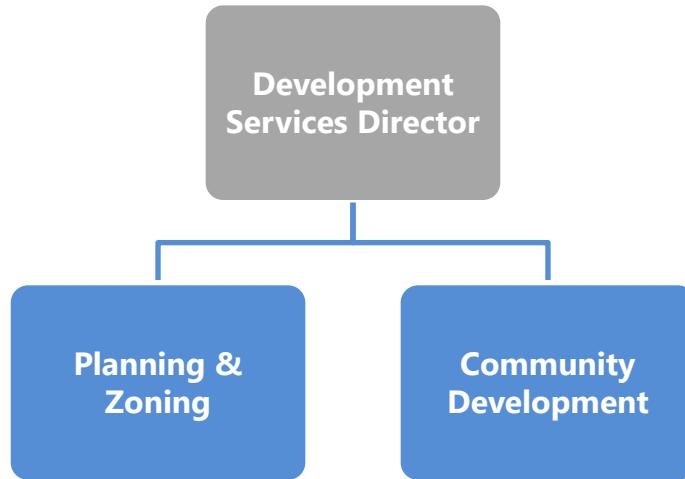
## EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	576,567	589,999	631,463	598,757	764,905
Operating Services	63,927	46,765	153,329	91,598	113,754
<b>Total Budget</b>	<b>640,494</b>	<b>636,764</b>	<b>784,792</b>	<b>690,355</b>	<b>878,659</b>

## PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Director of Human Res. & Risk Mgmt.	1	1	1	1	1
Administrative Assistant I (1 Part-Time)	0.5	0.5	0.5	0	0
Risk Manager	1	1	1	1	1
Human Resources Coordinator	1	1	1	1	1
Benefits Manager	1	1	1	1	1
Benefits Technician	0.5	0.5	0.5	1	1
Employment Manager	1	1	1	1	1
Human Resources Specialist	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</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 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 Community Development Division is comprised of the CDBG program which is detailed in the Special Revenue section.

# DEVELOPMENT SERVICES

## MISSION STATEMENT

To promote future growth and vitality in the City of Marietta by providing quality assistance and expertise in the areas of planning, zoning, land use, economic development, and strategic planning by utilizing information analysis, experience, regulation compliance, and active citizen and stakeholder involvement in decision making and policy development.

## GOALS AND ACTIONS

- I. Encourage a harmonious mix of land uses that preserve Marietta's character as a City of vibrant residential neighborhoods and a historic commercial downtown area**
  - ♦ Preserve and enhance residential neighborhoods by discouraging inappropriate rezoning requests and enforcing current regulations.
  - ♦ Encourage the redevelopment of primary commercial corridors.
  - ♦ Preserve and enhance the historic Marietta Square by encouraging new compatible uses and enforcing current regulations.
- II. Implement projects identified in long range planning studies, such as the Comprehensive Plan, MU2 LCI Study, and Envision Marietta LCI Study-Major Update 2019**
  - ♦ Complete the Roswell Streetscape Project and Franklin Gateway streetscape improvements.
  - ♦ Implement goals outlined in the revised Envision Marietta LCI Study-Major Update 2019.
- III. Adopt and revise ordinances to reflect increased environmental, aesthetic, and neighborhood viability concerns**
  - ♦ Review and amend the commercial corridor design overlay district to enhance existing regulations, protect neighboring residential areas, and reduce development pressures on historic districts.
  - ♦ Promote development and redevelopment that maximizes the use of existing infrastructure and preserves natural areas.
  - ♦ Analyze and amend residential infill development regulations to encourage development of affordable housing.

# DEVELOPMENT SERVICES

## PERFORMANCE MEASUREMENTS

Measurement	FY22 Actual	FY23 Estimate	FY24 Budget
Total Code Enforcement Cases	4,841	4,241	4,000
Court Trash & Obnoxious Vegetation Cases	44	57	60
Citations Issued	111	125	140
Rezoning Applications Processed	27	21	25
Variance Applications Processed	35	37	40
Plats Reviewed	54	28	60
Business License Applications Reviewed	1,068	1,000	1,000
Building Permits Reviewed	2,039	2,100	2,100

## GOALS ACCOMPLISHED

- Updated several detailed plans and final plats for Hampton Apartments, Beacon Apartments, Cottages at Keeler Woods, Croft Townhomes, Burbury at Sandtown Townhomes, 521 Atlanta, and Townes at Marietta.
- Updated sections of the zoning ordinance to make it understandable for residents and the business community.
- Updated regulations to enforce nuisances and unkempt properties in a shorter time frame.
- Updated regulations to allow accessory dwelling units.

# DEVELOPMENT SERVICES

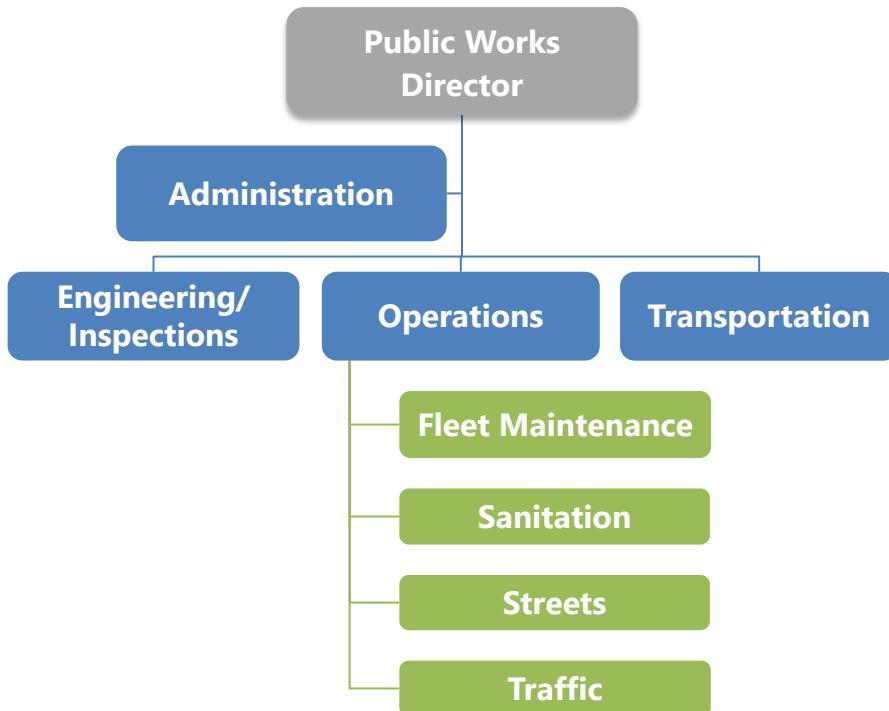
## EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	1,599,989	1,440,984	1,584,257	1,221,871	1,468,600
Operating Services	102,011	74,756	84,937	40,350	66,042
Capital	26,156	3,367	1,404	0	0
<b>Total Budget</b>	<b>1,728,156</b>	<b>1,519,107</b>	<b>1,670,598</b>	<b>1,262,221</b>	<b>1,534,642</b>

## PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Development Services Director	1	1	1	1	1
Administrative Assistant II - Dev. Svcs.	1	1	1	1	1
Planning and Zoning Manager	1	1	1	1	1
Planning & Zoning Administrator I/II/III	1	1	1	1	1
Planning and Zoning Coordinator	1	1	1	1	1
Urban Planner	1	1	1	1	1
Code Enforcement Manager	1	1	1	1	1
Admin. Assistant I - Code Enforcement	1	1	1	1	1
Senior Code Enforcement Inspector	1	1	1	1	1
Inspector Code Enforcement I/II	6	6	6	6	6
Inspector Code Enforcement (1 Part-Time)	0.5	0.5	0.5	0.5	0.5
Economic Development Manager	1	1	1	0	0
Economic Development Proj. Mgr. I/II	1	1	1	0	0
Planning & Development Specialist	1	1	1	0	0
Project Manager Business Retention I/II	1	1	1	0	0
Planning Commission Members	7	7	7	7	7
Board of Zoning Appeals Members	7	7	7	7	7
<b>Total Budgeted Positions</b>	<b>33.5</b>	<b>33.5</b>	<b>33.5</b>	<b>29.5</b>	<b>29.5</b>

# PUBLIC WORKS



The Public Works Department is comprised of seven (7) main divisions: Administration, Engineering & Inspections, Sanitation, Streets, Traffic, Transportation, and Fleet which is an internal service fund discussed in the proprietary section of the budget book.

The Administration Division provides administrative support to the other divisions. It is responsible for the department budget, personnel actions, and overall oversight of the department.

The Engineering & Inspections Division provides engineering and inspection support to the other divisions. It is responsible for reviewing and approving site development plans, conducting site inspections, enforcement of the City construction codes, or laws related to construction in the City, reviewing construction plans and issuing permits, performing field inspections for all building, electrical, grading, plumbing, mechanical work performed in the City, and issues certificates of occupancy for all approved and completed projects.

The Sanitation Division is responsible for providing solid waste collection services to approximately 13,000 households within the City. Services provided include twice-weekly garbage collection and curbside yard waste collection once per week. The City contracts with an outside vendor to collect solid waste in the Central Business District six days a week.

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 to 8 weeks, pavement patching, replacement of sidewalks and driveways, and transportation improvement projects.

The Traffic Division is responsible for the installation and maintenance of traffic control signs, pavement markings, traffic signals, and school flashing zones located within the City. It manages a Traffic Control Center (TCC) where traffic signal operations can be monitored and modified remotely. In addition, this division installs and monitors traffic cameras throughout the City to monitor traffic and modify signal operations when necessary.

The Transportation Department is responsible for roadway construction projects within the City of Marietta Right of Way. Projects managed include intersection improvements, streetscapes, sidewalks and trails, new traffic signals, bridges and culverts, resurfacing, and other transportation improvements. Projects are funded through the Cobb County SPLOST, State and Federal aid, and through the City of Marietta General Fund.

# **PUBLIC WORKS**

## **MISSION STATEMENT**

To efficiently and effectively provide public service, high quality infrastructure, and courteous customer service; while improving the quality of life for City residents, patrons, and customers.

## **GOALS AND ACTIONS**

### **I. Provide safe, efficient, and attractive streets and sidewalks with a strong focus on pedestrian mobility**

- Complete streetscape improvement projects for Powder Springs Road and Fairground Street; to include a landscaped median, 6-to-8-foot sidewalks, streetlights, street trees, and other streetscape elements

### **II. Utilize technology to increase solid waste and recycling collection efficiency to meet current and future demands**

- Complete the transition to once weekly solid waste collection using roll carts.
- Begin recycling collection efficiency by converting to roll carts and using automated vehicles.

### **III. Develop a business environment to attract and cultivate a highly skilled workforce**

- Develop a succession plan and acquire additional training and certifications for Building Inspections and Engineering staff.
- Maintain the ASE Blue Seal Certification to show our user departments Fleet's commitment to excellence.

### **IV. Provide education and outreach to City personnel, contractors, developers, and business owners**

- Conduct public information forums on illicit discharge with business owners.
- Provide code training workshops with contractors and developers.

# PUBLIC WORKS

## PERFORMANCE MEASUREMENTS

Measurement	FY22 Actual	FY23 Estimate	FY24 Budget
Potholes Repaired and Filled	200	300	325
Sidewalk Repair and Installation Completed (square feet)	1,975	2,000	2,500
Street Resurfacing (miles)	7.5	7.2	8.0
Fleet Availability (per month)	87%	75%	75%
ASE Certifications	50	56	60
Fleet Work Orders Completed	5,258	7,100	6,500
Employee Training and Certification Hours	1,265	2,000	2,000
FEMA Flood Plain Community Rating System Score	8	7	7
Solid Waste Collected Annually (tons)	18,500	22,500	22,500
Recycling Collected Annually (tons)	1,495	2,000	2,000
Work Zone Safety Inspections	75	190	148
Permit Applications Processed in a Business Day	95%	100%	98%

## GOALS ACCOMPLISHED

- Traffic Division maintained a 98% operating efficiency for fire and emergency pre-emption services for 125 signalized intersections.
- Maintained issuing authority status with the Georgia Soil and Water Conservation Commission (GSWCC) for land disturbance activity permits.
- Developed an in-house training program for Commercial Driver License (CDL) applicants and employees.
- Fleet Division recognized by Government Fleet Magazine as a Notable Fleet in 2022.
- Fleet Department recognized as an Automotive Service Excellence (ASE) Blue Seal shop for 2022.
- Obtained a class seven community rating for flood insurance, this improvement generates savings for City of Marietta residents.

# PUBLIC WORKS

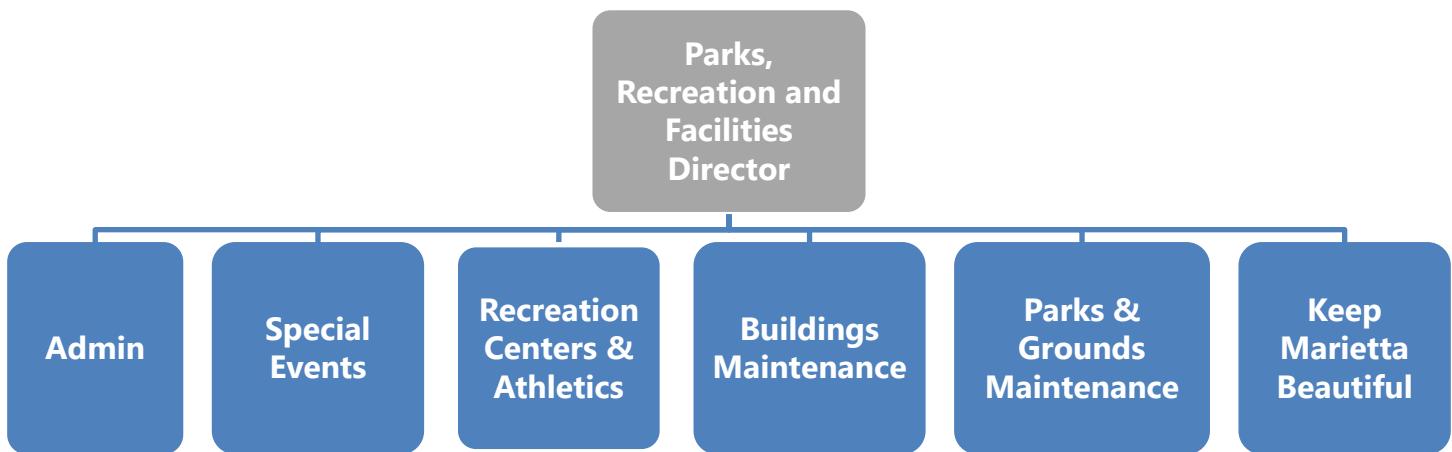
## EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	5,488,383	5,165,902	4,893,273	5,271,595	7,523,417
Operating Services	2,166,249	2,276,507	2,748,969	3,248,822	3,465,447
Capital	301,379	566,404	121,822	855,358	0
<b>Total Budget</b>	<b>7,956,011</b>	<b>8,008,813</b>	<b>7,764,064</b>	<b>9,375,775</b>	<b>10,988,864</b>

## PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Director of Public Works	1	1	1	1	1
Permits and Inspections Coordinator	1	1	1	1	1
Deputy Director of PW - Engineering	1	1	1	1	1
City Engineer	1	1	1	1	1
Storm Water Engineer	1	1	1	1	1
Site Development Engineer	2	2	2	2	2
Field Engineer I/II/III	1	1	1	1	1
Civil Engineering Assistant I/II/III	1	1	1	1	1
Senior Inspector Building Trades I/II/III	2	2	2	2	0
Plans Examiner I/II/III	1	1	1	1	1
Inspector Building Trades I/II/III	2	2	2	2	4
Permit Technician I/II/III	2	2	2	2	2
Supervisor Sanitation	1	1	1	1	1
Admin. Assistant I/II - Sanitation	1	1	1	1	1
Foreperson Sanitation I/II/III	3	3	3	3	3
Route Driver I/II/III	10	10	10	10	10
City Service Worker I/II/III - Sanitation	25	25	25	25	25
Deputy Director of PW - Operations	1	1	1	1	1
Admin. Assistant I - Operations	1	1	1	1	1
Public Works Analyst	1	1	1	1	1
Supervisor Streets	1	1	1	1	1
Foreperson I/II/III - Streets	4	4	4	4	4
Equipment Operator I/II/III - Streets	6	6	6	6	6
Maintenance Technician - Streets	1	1	1	1	1
City Service Worker I/II/III - Streets	14	14	14	14	14
Supervisor Traffic Services	1	1	1	1	1
Traffic Signal Systems Specialist I/II/III	1	1	1	1	1
Traffic Signal Apprentice I/II/III	4	4	4	4	4
Traffic Signal Technician I/II/III	3	3	3	3	3
Sign Technician I/II/III	1	1	1	1	1
Board of Const. Adj. Appeals Members	7	7	7	7	7
<b>Total Budgeted Positions</b>	<b>102</b>	<b>102</b>	<b>102</b>	<b>102</b>	<b>102</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 a variety of other 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, Lawrence Street Recreation Center, Elizabeth Porter Park, and Franklin Gateway Soccer facilities provide daily recreational activities. Seasonal special events, tournaments, league play and instruction, and soccer ground rentals are also offered. Summer Programs provide 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 handles responsibilities that 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 Parks & Grounds Maintenance Division is responsible for the City-wide Landscaping Program which includes Glover Park, and City owned parks and lots. This division maintains the grounds surrounding City buildings and the City cemetery, and it also 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 diverse recreation and leisure experiences that are enjoyable, builds the community, generates tourism, and promotes safety and environmental awareness through the operation, beautification, and maintenance of City parks and facilities.

## GOALS AND ACTIONS

### I. Expand operations at Custer Park Sports & Fitness Center and maximize field usage at Franklin Gateway

- ♦ Continue to offer diverse options for fitness and wellness classes at Custer Park Sports and Fitness Center.
- ♦ Maintain collaboration with the Cobb Sports Alliance to augment existing user base to bring high quality tournaments and events to Franklin Gateway Sports Complex.

### II. Generate environmental pride within the City and enhance existing beautification efforts

- ♦ Maintain existing parks and public right of ways, and further implement City gateway improvement projects.
- ♦ Assist Marietta Treekeepers to maintain an abundant tree canopy within the City limits through planting and educational programs.
- ♦ Increase impact of Keep Marietta Beautiful through volunteer recruitment, environmental projects, and enhanced administrative policies and procedures.

### III. Support increased tourism through partnerships with local organizations and athletic groups

- ♦ Continue to foster relationships with local organizations such as the Marietta Visitors Bureau, Downtown Marietta Development Authority, Branding Project, and Marietta Arts Council.
- ♦ Improve marketing association with lessees of City facilities to provide great visitor experiences for tournament attendees.
- ♦ Take proactive measures to protect assets through capital planning and preventative maintenance schedules.
- ♦ Utilize the maintenance management system to improve inventory management of parks, grounds and buildings supplies, equipment, and other infrastructure.

### IV. Enhance and expand electronic media communications

- ♦ Maintain website promotion to customers as a primary means of communication, information, and program registrations; while utilizing the marketing features of Facebook, Instagram, YouTube, and other social media sites.
- ♦ Work with other departments like IT to ensure that security and web-based mechanical systems are updated.
- ♦ Continue creating program and event web links and keep REC1 software updated to make online registration and navigation seamless.

# PARKS, RECREATION AND FACILITIES

## PERFORMANCE MEASUREMENTS

Measurement	FY22 Actual	FY23 Estimate	FY24 Budget
<b>Parks &amp; Recreation:</b>			
Youth Basketball League Program Participants	237	254	260
Camp Participants	135	320	330
Concerts on the Square	15	15	15
Festivals on the Square	8	9	9
City Special Events	2	3	3
City Supported Non-profit Special Events	44	45	45
Recreation Centers Weekly Hours of Operation	95	95	95
Keep Marietta Beautiful Cleanup and Environmental Projects	6	6	6
<b>Buildings &amp; Grounds Maintenance:</b>			
Projects	22	24	20
Work Orders	1,305	1,419	1,450
Vandalism Incidents	12	10	10

## GOALS ACCOMPLISHED

- Parks, Recreation, and Facilities received the Tree City USA award from the Georgia Forestry Commission for the 39th consecutive year. Marietta is the second oldest Tree City in Georgia.
- Improved public communication by updating the department website, providing online registration, and utilizing social media.
- Supported Marietta Tree Keepers and Keep Marietta Beautiful programs, by hosting regular "adopt" programs, shredding events, and assisting with park cleanups.
- Increased revenue through attendance and programs at our City of Marietta recreation facilities.
- Implemented new recreation program, the Marietta Gathering, which will be hosted on an annual basis.

# PARKS, RECREATION AND FACILITIES

## EXPENDITURE SUMMARY

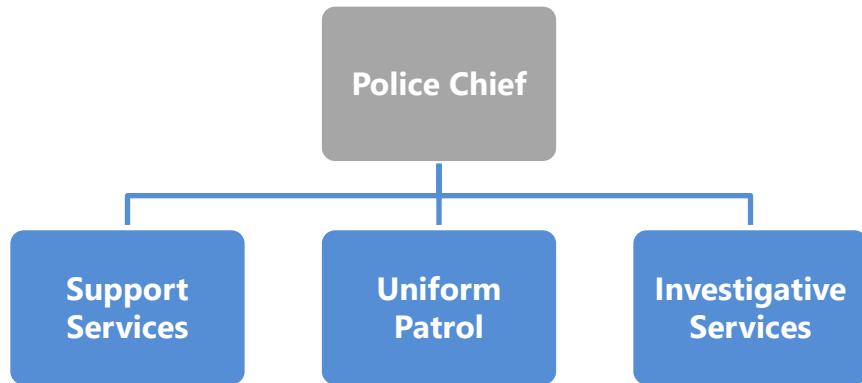
Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	2,351,693	2,113,513	2,185,387	2,575,834	3,070,289
Operating Services	1,580,956	1,505,405	1,727,688	1,940,120	2,102,861
Capital	572,236	202,921	457,553	778,012	0
<b>Total Budget</b>	<b>4,504,885</b>	<b>3,821,839</b>	<b>4,370,628</b>	<b>5,293,966</b>	<b>5,173,150</b>

## PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Director Parks, Rec. and Facilities	1	1	1	1	1
Deputy Director of Parks, Rec. and Facilities	0	1	1	1	1
Manager, Recreation and Park Services	1	0	0	0	0
Administrative Assistant II	1	1	1	1	1
Community Engagement Supervisor	1	1	1	1	1
Recreation Supervisor	1	1	0	0	0
Recreation Coordinator	1	1	1	1	1
Recreation Leader	0	1	1	1	1
Recreation Leader (1 Part-Time)	0	0.5	0.5	0.5	0.5
Community Recreation Supervisor - Custer Park	1	1	1	1	1
Recreation Specialist - Custer Park	2	2	2	2	2
Recreation Coordinator - Custer Park	1	1	1	1	1
Recreation Leader - Custer Park	1	0	0	0	0
Recreation Coordinator - Franklin Gtwy.	1	1	1	1	1
Recreation Specialist - Franklin Gtwy.	1	0	1	1	1
Manager, Skilled Trades & Building Maintenance	1	1	1	1	1
Administrative Assistant I - Bldgs.	1	1	1	1	1
Senior Maintenance Technician I/II	1	1	1	1	1
Maintenance Technician I/II/III	4	4	4	4	4
Dpty. Dir. Parks, Rec. and Fac. - Parks & Grds.	0	0.75	0.75	1	1
Manager, Parks and Grounds	0.75	0	0	0	0
Supervisor Parks & Grounds	0	1	1	1	1
Foreperson - Parks & Grounds	3	3	3	3	3
City Service Worker I/II - Parks & Grds.	11	11	11	11	11
Clean City Coordinator	1	0	0	0	0
<b>Total Budgeted Positions</b>	<b>35.75</b>	<b>35.25</b>	<b>35.25</b>	<b>35.50</b>	<b>35.50</b>

In FY2020-22, the Manager, Parks and Grounds reclassified as the Deputy Director, Parks and Grounds, had 75% funding allocation in the General Fund and 25% from the City Parks Bond Fund. For FY2023-24, the Parks and Grounds Deputy Director of Parks, Recreation and Facilities position has 100% funding allocation in the General Fund.

# POLICE



The Support Services Division of the Police Department includes the Chief of Police, Deputy Chiefs, Evidence and Property Unit, Records, Crime Analysis Unit, Internal Investigations, Accreditation, and the 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 driving under the influence protocol 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, conducting building searches, drug searches, and tracking.

# POLICE

## MISSION STATEMENT

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

## GOALS AND ACTIONS

### I. Increase opportunities for citizen involvement

- ♦ Identify locations within each of the four police zones to host town halls and two educational meetings.
- ♦ Advertise information for scheduled meetings via social media and the City website.

### II. Provide public safety services by preventing and reducing crime

- ♦ Develop recommendations for crime reduction in multi-occupancy structures.
- ♦ Adopt crime prevention measures for City parks and trails.
- ♦ Enhance crime prevention within large family entertainment venues.
- ♦ Perform monthly review of statistics and accountability program (MSTAR) by zone majors and specialized units for their area of primary focus.
- ♦ Continue to evaluate the Personal Patrol Vehicle Program (PPVP) based on the ongoing needs of the department and the ability to provide public safety.

### III. Utilize improved technology to increase efficiency, effectiveness, and officer safety

- ♦ Research the feasibility of enhancing security services technology and current software programs.
- ♦ Maintain review of current technology to foster operational readiness.
- ♦ Enhance criminal investigation and intelligence functions, aiming to identify crime trends and stay abreast with investigative and intelligence techniques.

# POLICE

## PERFORMANCE MEASUREMENTS

Measurement	FY22 Actual	FY23 Estimate	FY24 Budget
Compliance Rate with National and State Certification Standards	100%	100%	100%
% of Vehicle Purchases for Personal Patrol Vehicle Program (PPVP)	100%	100%	100%
Crimes against persons	713	733	700
Crimes against property	2,195	2,198	2,100
Crimes against society	616	675	600

## GOALS ACCOMPLISHED

- Continued to expand the stationary License Plate Readers (LPR) to identify stolen property and wanted persons within the City by adding (28) LPR's.
- Personal Patrol Vehicle Program (PPVP) maintained by using approved funding to purchase (13) marked and unmarked vehicles using General Fund and SPLOST funding.
- Continued to develop and revise plans to target community needs related to crime and quality of life concerns.
- Launched the Mental and Emotional Wellbeing Initiative, spearheaded by the Chief of Police and Fire. The initiative is comprised of three parts, a Wellness Room and a Counseling Program with an internal focus on the needs of Public Safety personnel, and a Co-Responder program, designed to address mental health crisis calls within the City of Marietta community.
- Police Deputy Chief and Interim Chief, sworn in as the City's new Police Chief; and Police Major promoted to the role of Deputy Chief, becoming the first woman to serve in this position at the City of Marietta.
- Cobb County Law Enforcement Association (CCLEA), recognized a Community Response Unit (CRU) Officer for his outstanding work and service to the residents and business owners in Marietta. Additionally, then Acting Deputy Chief was honored for their service to the organization, including serving as President for the last two years.
- Cobb County Chamber of Commerce awarded Marietta officer with the Outstanding Community Contribution award for her acts of service, involvement, and volunteerism.
- Georgia Association of Chiefs of Police (GACP), recognized the Marietta Police Department for being a GACP State accredited agency for 20+ years.
- Co-hosted the inaugural Women of Marietta Police Department Recognition Day along with the Marietta Police Department Association. Acknowledged accomplishments included, the first female at MPD, first solo Officer, first minority Officer, first Sergeant, first Lieutenant, first Major, first Deputy Chief, first Detective, first K-9 handler, first motor Officer, and first SWAT Operator.
- Participated in the annual Public Safety Forum, an event that allows citizens to connect with local Public Safety officials.
- Various Police Majors hosted Town Hall Meetings within MPD City zones.

# POLICE

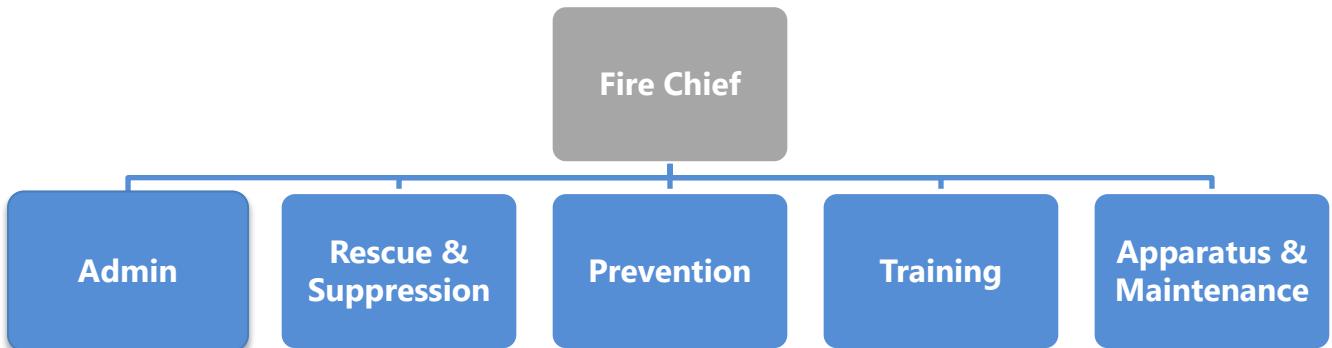
## EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	14,728,014	14,260,999	14,641,568	14,927,815	17,892,973
Operating Services	2,296,401	2,259,155	3,157,608	3,136,928	3,662,278
Capital	154,261	441,412	676,546	291,899	0
<b>Total Budget</b>	<b>17,178,676</b>	<b>16,961,566</b>	<b>18,475,722</b>	<b>18,356,642</b>	<b>21,555,251</b>

## PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Police Chief	1	1	1	1	1
Deputy Chief	2	2	2	2	2
Major	5	5	5	5	5
Sergeant	16	16	16	16	16
Lieutenant	8	8	8	8	8
Police Officer/Senior Officer	107	107	107	107	107
Police Officer (3 Part-Time)	1.5	1.5	1.5	1.5	1.5
Administrative Assistant III	1	1	1	1	1
Administrative Services Technician	2	2	2	1	1
Supervisor of Police Services	1	1	1	1	1
Police Service Representative I/II/III	18	18	18	18	18
Support Services Technician	3	3	3	4	4
Police Analyst	2	2	2	2	2
Fleet Maintenance Coordinator	1	1	1	1	1
Police Expense Coordinator	1	1	1	1	1
Parking Enforcement Officer	1	1	1	1	1
Prisoner Transport Officer	5	5	5	5	5
Bailiff PT (4 Part-Time)	1.5	2	2	2	2
PAL/Community Program Coordinator	1	1	1	1	1
Public Safety Ambassador Supervisor	0	0	0	0	1
Public Safety Ambassador	12	12	12	12	11
<b>Total Budgeted Positions</b>	<b>190</b>	<b>190.5</b>	<b>190.5</b>	<b>190.5</b>	<b>190.5</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 a 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 of its documentation responsibilities.

The Training Division ensures that personnel meet all departmental, state, and federal training goals and objectives, and 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

### I. Maintain and improve infrastructure of existing Fire Stations for longevity and response capabilities

- ♦ Replace firefighting air packs to lessen maintenance costs; and provide a safe, updated, and dependable firefighting tool.
- ♦ Continue scheduled replacement of fire apparatus, ensuring availability of dependable emergency equipment.
- ♦ Remodel older fire station sleeping quarters, allowing personnel proper rest need to protect the community.

### II. Increase firefighter safety and improve service delivery through completion of a public safety training facility

- ♦ Complete site preparation for a training facility equipped with a paved area for driver training course.
- ♦ Finish construction of five story clean training tower.
- ♦ Expand training facility for use by all City departments.

### III. Encourage and expand efforts to promote firefighter health and wellness

- ♦ Finalize installation of Ward No Smoke system on all fire apparatus.
- ♦ Outfit all firefighters with two sets of bunker gear, allowing for decontamination of all gear after use in every fire.
- ♦ Continue to promote fitness, nutrition, and health awareness for all members of the fire and emergency services.
- ♦ Research ways to improve mental health support for all fire personnel.
- ♦ Adhere to contaminated Personal Protective Equipment (PPE) guidelines in unit circular.

# FIRE

## PERFORMANCE MEASUREMENTS

Measurement	FY22 Actual	FY23 Estimate	FY24 Budget
Total Calls for Service (all incidents)	14,038	14,250	14,500
Total Fire Calls	293	225	200
Structural Fires	112	90	70
Emergency Medical Services Calls	7,554	7,750	8,000
Commercial Property Plans Reviewed	2,588	2,750	3,000
Fire Investigations	21	30	30
% of EMS Responses in 6 Minutes or Less	61%	80%	80%
% of Recruits Employed After 1 Year	100%	100%	100%
% of Uniformed Personnel who are Paramedics	61%	63%	65%

## GOALS ACCOMPLISHED

- ♦ Continued Training Facility improvements, designed to equip personnel with fire safety and protection skills.
- ♦ Supported (3) Firefighters in obtaining their Paramedic Certification in order to better serve the community.
- ♦ Purchased automated external defibrillators (AED), monitors, Lucas devices and stairchairs to provide better Emergency Medical Services (EMS) to our community.
- ♦ Replaced station canopy and repaired concrete in front of Station 51; and replaced furniture throughout fire stations.
- ♦ Launched the Mental and Emotional Wellbeing Initiative, spearheaded by the Chief of Police and Fire. The initiative is comprised of three parts, a Wellness Room and a Counseling Program with an internal focus on the needs of Public Safety personnel, and a Co-Responder program, designed to address mental health crisis calls within the City of Marietta community.
- ♦ Inaugurated the first Marietta Fire Fitness Challenge, which simulates fitness challenges equivalent to a Firefighters fatigue level during strenuous fire ground activity.
- ♦ Inaugurated the first 9/11 Memorial Stair Climb, honoring the 343 firefighters, police officers, port authority workers, emergency responders, and civilians who sacrificed their lives on September 11, 2001. Participants climbed 110 stories in turnout gear or civilian PT clothes.
- ♦ Co-Hosted a blood drive in collaboration with the Marietta Police Department and Cobb County 911.
- ♦ Conducted a neighborhood smoke alarm campaign in Station 54's territory. As part of the Be MFD Safe Program, firefighters perform home safety checks and go into our community as part of a neighborhood blitz, to check existing smoke detectors or install new ones at no charge to the homeowners.

# FIRE

## EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	11,987,418	10,370,169	12,857,086	13,802,757	14,858,360
Operating Services	1,030,677	910,805	2,044,685	1,335,975	1,226,997
Capital	171,091	206,404	378,119	351,810	0
<b>Total Budget</b>	<b>13,189,186</b>	<b>11,487,378</b>	<b>15,279,890</b>	<b>15,490,542</b>	<b>16,085,357</b>

## PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Fire Chief	1	1	1	1	1
Administrative Assistant III	1	1	1	1	1
Deputy Fire Chief	1	1	1	1	1
Deputy Fire Chief - Administration	0	0	0	0	1
Assistant Fire Chief - Suppression	3	3	3	3	3
Fire Station Captain - Suppression	6	6	6	6	6
Fire Lieutenant - Suppression	15	15	15	15	15
Master Fire Engineer/Firefighter Engineer	33	33	33	33	33
Master Firefighter/Firefighter	62	62	62	62	62
Assistant Fire Chief - Prevention	1	1	1	1	1
Administrative Assistant II - Prevention	1	1	1	1	1
Fire Captain - Prevention	2	2	2	2	2
Fire Prevention Specialist/Fire Lt. Prevention Ofc.	5	5	5	5	5
Assistant Fire Chief - Training	1	1	1	1	0
Fire Captain - Training	1	1	1	1	1
Fire Lieutenant Officer -Training	2	2	2	2	2
<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 hiring delays.

The City limits and collects a hotel/motel excise tax from 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%.

The City also collects an auto rental excise tax in the amount of 3% on all rental cars within the city limits. The City distributes these collections via the Welcome Center to local museums, theaters, and other non-profit organizations for the promotion of tourism in the downtown area. Tourism grants for FY2024 include the following: \$67,429 for Brumby Hall & Gardens/GWTW; \$13,500 Brumby Hall & Gardens Capital; \$69,929 for the Marietta-Cobb Museum of Art; \$160,000 for the Marietta History Center; \$55,714 for the Earl Smith Strand Theatre; \$17,836 for the Georgia Symphony Orchestra; \$14,571 for the Marietta Square Branding Project; \$17,571 for Georgia Metropolitan Dance Theatre; \$196,350 for City Services; \$11,357 for the Georgia Ballet; \$444,669 for the Marietta Welcome Center & Visitors Bureau; \$27,929 for Cobb Landmarks; \$12,521 for the Marietta Arts Council; \$16,929 for Old Zion Heritage Museum; \$15,000 for the Marietta Fire Museum; \$6,429 for Marietta Educational Garden; \$14,571 Marietta Theatre Company; \$19,000 for Lemon Street Classic, Inc. and \$13,429 for Cobb NAACP Juneteenth Event.

In addition to the appropriation of current year tourism revenue, the commitment of prior year proceeds from Hotel/Motel Tax and 3% Auto Rental Excise Tax is also included.

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

### EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	0	0	0	0	-3,867,873
Local Tourism	977,000	727,244	928,540	980,263	1,317,943
Tourism - Cobb Convention Center	536,727	430,233	680,126	761,110	788,906
Tourism - Marietta Conference Center	821,057	43,770	1,041,712	1,165,751	1,223,815
Operating Services	557,004	514,618	651,926	657,602	788,452
Indirect Cost Transfer to BLW Fund	2,924,700	3,449,877	2,924,700	2,924,700	2,924,700
Transfer to Pension Fund	470,666	1,099,383	1,158,993	4,858,700	1,132,600
Transfer to Other Funds	0	0	0	22,331	50,082
Transfer to Self-Insurance Fund	2,863,251	3,606,414	3,608,494	4,737,229	3,880,290
Capital	0	0	0	0	1,789,115
<b>Total Budget</b>	<b>9,150,405</b>	<b>9,871,539</b>	<b>10,994,491</b>	<b>16,107,686</b>	<b>10,028,030</b>

Due to hiring delays, 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.

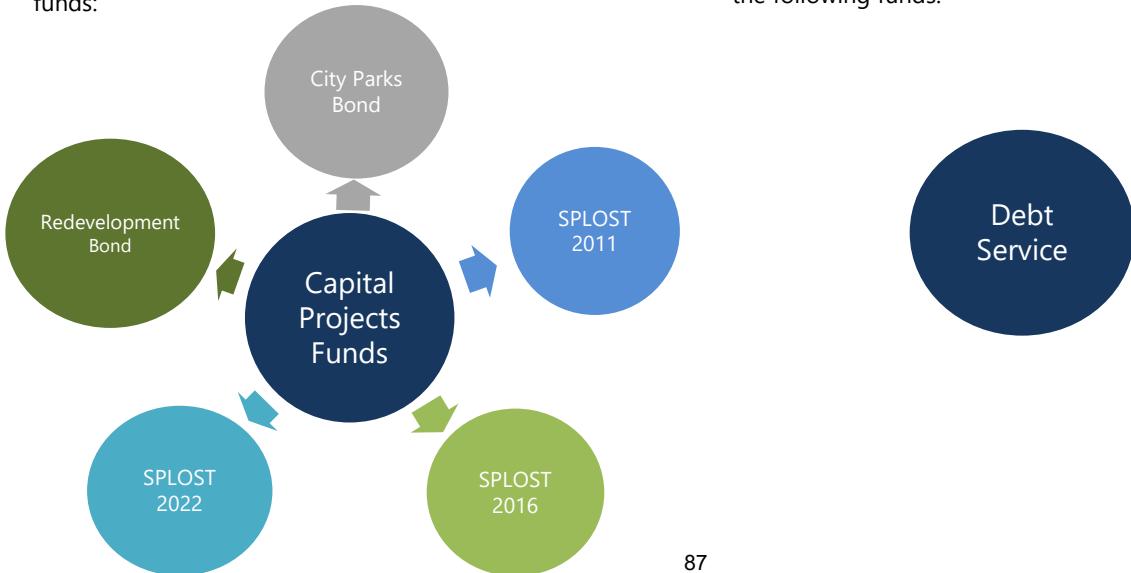
## SPECIAL REVENUE FUNDS

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 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 funds:



## 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 funds:

## LEASE INCOME FUND

The Lease Income 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Operating Services	2,756,450	2,750,600	2,744,875	2,743,375	2,796,250

## TAX ALLOCATION DISTRICT (TAD) FUND

A Tax Allocation District (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 was used to make improvements in the TAD without raising taxes or utilizing the City's current tax revenues. The City's investment in the TAD was repaid through improved properties that become permanent sources of increased property tax revenues.

### EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Operating Services	1,890,310	0	0	768,449	0
Capital Projects	0	274,251	224,001	222,968	0
<b>Total Budget</b>	<b>1,890,310</b>	<b>274,251</b>	<b>224,001</b>	<b>991,417</b>	<b>0</b>

## CEMETERY FUND

The Cemetery Fund was set up in FY1989 as a result of HB 1658, Act 949. The Act amended a previous act reincorporating the City of Marietta, passed March 23, 1977 (Ga. Law 1977, p. 3541). Act 949 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, and includes 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	84,860	76,790	73,768	103,882	115,299
Operating Services	59,835	41,748	56,548	48,923	255,108
Capital	0	1,201	0	0	0
<b>Total Budget</b>	<b>144,695</b>	<b>119,739</b>	<b>130,316</b>	<b>152,805</b>	<b>370,407</b>

### PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
City Service Worker I/II/III - Parks & Grds.	2	2	2	2	2
<b>Total Budgeted Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## AMERICAN RESCUE PLAN FUND

The American Rescue Fund was established in FY2022, as a result of \$11.1 million dollar funding received through the American Rescue Plan Act (ARPA). ARPA guidelines require that funds be utilized in an equitable way to bring relief to entities impacted by COVID-19. The City of Marietta under the direction of the City Council, devised a Comprehensive Plan to appropriate funds. Outlined below are expenditures associated with the City's use of ARPA funds for services, equipment, and projects that support the citizens of Marietta.

### EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Operating Services	0	0	75,000	1,670,000	0
Capital	0	0	0	2,815,255	0
<b>Total Budget</b>	<b>0</b>	<b>0</b>	<b>75,000</b>	<b>4,485,255</b>	<b>0</b>

## CDBG FUND

The Community Development Block Grant (CDBG) Program is a federally-funded program designed to assist the City of Marietta in addressing the needs of its low-income residents. CDBG 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	175,029	183,817	201,876	217,022	100,082
Operating Services	255,582	642,509	617,520	403,516	391,850
Capital	153,705	31,991	0	0	0
<b>Total Budget</b>	<b>584,316</b>	<b>858,317</b>	<b>819,396</b>	<b>620,538</b>	<b>491,932</b>

### PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Community Development Manager	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 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 those associated with the Georgia Department of Transportation, include planning consultation services, downtown streetscape installation, a pedestrian bridge, and walking trail construction.

### EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	0	0	0	0	0
Operating Services	309,073	967,695	545,468	634,992	0
Capital	7,450	562,791	0	70,685	0
<b>Total Budget</b>	<b>316,523</b>	<b>1,530,486</b>	<b>545,468</b>	<b>705,677</b>	<b>0</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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	0	1,424	4,280	9,258	0
Operating Services	217,945	260,388	191,349	213,381	650,000
Capital	280,931	99,074	88,841	46,687	0
<b>Total Budget</b>	<b>498,876</b>	<b>360,886</b>	<b>284,470</b>	<b>269,326</b>	<b>650,000</b>

## 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Operating Services	1,766	5,540	22,928	7,655	8,470
<b>Total Budget</b>	<b>1,766</b>	<b>5,540</b>	<b>22,928</b>	<b>7,655</b>	<b>8,470</b>

## MARIETTA HISTORY CENTER

The Museum of History was added to the City of Marietta in January of 2018. Originally known as the Kennesaw House, the museum building was built in 1845 as a cotton warehouse and is one of Marietta's oldest standing buildings. In FY2022, the museum was renamed the Marietta History Center (MHC). The MHC features a number of galleries, exhibits, and virtual events highlighting the history of Marietta, local Native American culture, influential local businesses, and the gold mining industry of Georgia.

### EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	154,037	166,680	114,428	119,276	193,247
Operating Services	98,185	66,269	80,756	71,819	74,900
Capital Budget	3,398	0	0	0	0
<b>Total Budget</b>	<b>255,620</b>	<b>232,949</b>	<b>195,184</b>	<b>191,095</b>	<b>268,147</b>

### PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Museum Collections Manager	1	1	1	1	1
Museum Curator	1	1	1	1	1
Museum Assistant PT (1 part-time)	0.5	0.5	0.5	0.5	0.5
<b>Total Budgeted Positions</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>

## BRUMBY HALL & GARDENS/GWTW FUND

The Gone With The Wind Museum Fund was established in FY2003 and accounts for the revenues and expenses associated with displaying the private collection of book and movie memorabilia owned by Dr. Christopher Sullivan. This collection is on lease to the City of Marietta and features an impressive compilation of artifacts related to the novel and film *Gone With the Wind*. During FY2018, the collection was relocated to Brumby Hall, which was recently renamed Brumby Hall & Gardens/Gone With the Wind.

### EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	70,959	89,174	59,891	54,629	69,546
Operating Services	64,684	72,508	63,259	76,269	75,193
Capital	78,944	6,112	0	19,772	0
<b>Total Budget</b>	<b>214,587</b>	<b>167,794</b>	<b>123,150</b>	<b>150,670</b>	<b>144,739</b>

### PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Museum Facilities Coordinator I/II	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

## 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Operating Services	2,569,660	2,178,396	3,443,675	3,853,722	4,045,671

## 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Operating Services	667,871	541,937	638,682	854,956	812,234

## PARKS AND TREE FUND

The Parks and Tree Fund, also referred to as the Tree Preservation Fund, was 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 to construct a new City park.

### EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Operating Services	3,737	6,048	8,148	9,255	66,502

## 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	31,945	32,917	0	0	0
Operating Services	7,099	0	0	44,775	0
Capital	366,356	-32,604	1,350	1,800	0
<b>Total Budget</b>	<b>405,400</b>	<b>313</b>	<b>1,350</b>	<b>46,575</b>	<b>0</b>

### PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Deputy Director, Parks & Grounds	0.00	0.25	0.25	0.00	0.00
Manager, Parks & Grounds	0.25	0.00	0.00	0.00	0.00
<b>Total Budgeted Positions</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.00</b>	<b>0.00</b>

In FY2020-22, the Manager, Parks and Grounds reclassified as the Deputy Director, Parks and Grounds, received 25% of funding from the City Parks Bond Fund and 75% from the General Fund. For FY2023-24, this position has no funding from the City Parks Bond and will be funded 100% in the General Fund.

## 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Operating Services	0	0	0	0	0
Capital	307,806	-4,192	-37,780	667	800,000
<b>Total Budget</b>	<b>307,806</b>	<b>-4,192</b>	<b>-37,780</b>	<b>667</b>	<b>800,000</b>

## 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Capital	2,666,148	2,564,730	880,437	1,358,057	196,898

## 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

### EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	576,795	618,862	595,416	707,705	0
Operating Services	376,771	49,674	86,546	147,107	0
Capital	6,010,577	11,202,868	9,589,045	16,026,545	1,324,798
<b>Total Budget</b>	<b>6,964,143</b>	<b>11,871,404</b>	<b>10,271,007</b>	<b>16,881,357</b>	<b>1,324,798</b>

### PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Transportation Project Engineer	3	2	3	3	0
Transportation Project Manager	0	1	1	1	0
Transportation Project Inspector I/II/III	2	2	2	2	0
Budget Analyst	0	0	1	1	0
Transportation Accounting Coord. I/II/III	1	1	0	0	0
Deputy Director of PW - Transportation	1	1	0	0	0
<b>Total Budgeted Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>

For FY24, all SPLOST personal services expenditures were reallocated from SPLOST 2016 to SPLOST 2022.

## SPLOST 2022 FUND

The SPLOST 2022 Fund is the accounting entity for the expenditures related to the 1% Special Purpose Local Option Sales Tax (SPLOST), which was approved by voters for renewal in 2020 for a six-year period from 2022 through 2027. 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	0	0	0	0	784,394
Operating Services	0	0	0	446	377,052
Capital	0	0	214,427	4,350,848	11,401,041
<b>Total Budget</b>	<b>0</b>	<b>0</b>	<b>214,427</b>	<b>4,351,294</b>	<b>12,562,487</b>

### PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Transportation Project Engineer	0	0	0	0	2
Senior Transportation Project Engineer	0	0	0	0	1
Transportation Project Manager	0	0	0	0	1
Transportation Project Inspector I/II/III	0	0	0	0	2
Budget Analyst	0	0	0	0	1
Transportation Accounting Coord. I/II/III	0	0	0	0	0
Deputy Director of PW - Transportation	0	0	0	0	0
<b>Total Budgeted Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>

For FY24, all SPLOST personal services expenditures were reallocated from SPLOST 2016 to SPLOST 2022.

## SPLOST GRANT FUND

The SPLOST Grant Fund consists of monetary governmental funds awarded for transportation projects outside of SPLOST. Grant funds are used for street resurfacing, sidewalks, trails, and other related projects.

### EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Capital	3,665,780	964,654	2,600,315	361,987	0
<b>Total Budget</b>	<b>3,665,780</b>	<b>964,654</b>	<b>2,600,315</b>	<b>361,987</b>	<b>0</b>

## 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 FY24 are as follows:

Bond Issue	Principal	Interest	Total
Parks 2015 Refunding	1,550,000	348,250	1,898,250
Redevelopment 2020 Refunding	3,835,000	856,460	4,691,460
Total	5,385,000	1,204,710	6,589,710

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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Operating Services	7,145,976	6,866,446	6,628,658	6,616,423	8,892,955

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 5,164,650,774

Debt limit: 10% of assessed value  
Less: Debt applicable to debt limit

516,465,077

56,375,000

Legal debt margin 460,090,077



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# COMMUNITY

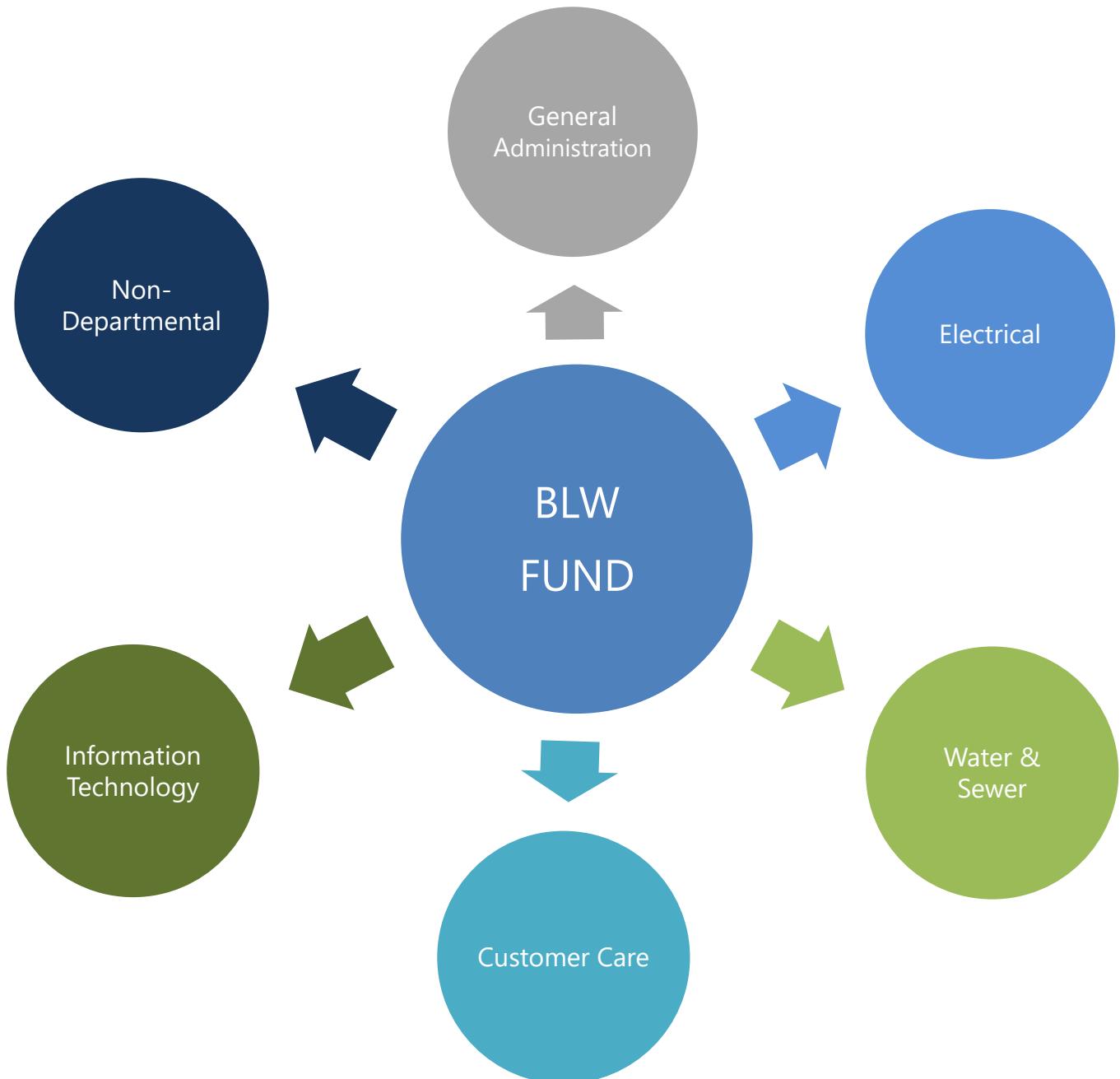


CITY OF MARIETTA, GA

# 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, sewer collection systems, and the administrative departments which support these operations. This section details the following departments:





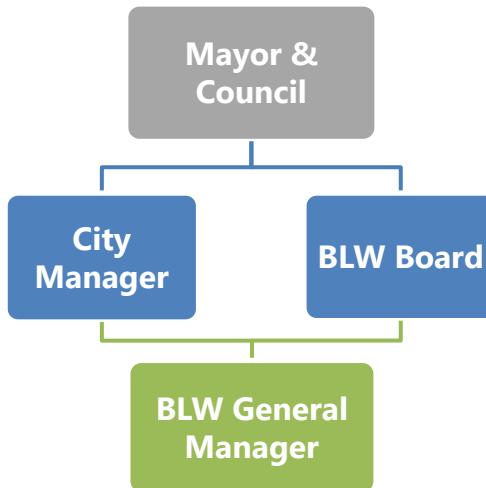
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# BOARD OF LIGHTS AND WATER FUND

## SUMMARIZED OPERATING BUDGET FY2024

BLW Fund Departments	Personal Services	Operating Services	Capital	Total Budget
<b>General Administration</b>				
BLW Board	29,400	20,800	0	50,200
General Manager's Office	332,429	149,959	10,000	492,388
Board Attorney	0	30,000	0	30,000
<b>Total General Administration</b>	<b>361,829</b>	<b>200,759</b>	<b>10,000</b>	<b>572,588</b>
<b>Electrical</b>				
Administration	374,711	156,822	0	531,533
Engineering	1,774,485	258,952	3,665,000	5,698,437
Marketing	252,746	86,241	0	338,987
Warehouse	441,313	53,538	46,500	541,351
Distribution	6,934,203	2,701,016	1,656,044	11,291,263
Operations & Maintenance	1,967,335	415,948	100,000	2,483,283
Cost of Goods Sold	0	68,504,259	0	68,504,259
<b>Total Electrical</b>	<b>11,744,793</b>	<b>72,176,776</b>	<b>5,467,544</b>	<b>89,389,113</b>
<b>Water and Sewer</b>				
Administration	731,586	147,081	0	878,667
Engineering	542,523	109,655	0	652,178
Pump Station Maintenance	205,861	22,575	0	228,436
Meter Maintenance	617,348	43,750	453,000	1,114,098
Water Distribution	779,720	484,603	5,743,000	7,007,323
Waste Water Collection	1,098,848	439,090	800,000	2,337,938
Cost of Goods Sold	0	21,872,383	0	21,872,383
<b>Total Water and Sewer</b>	<b>3,975,886</b>	<b>23,119,137</b>	<b>6,996,000</b>	<b>34,091,023</b>
<b>Customer Care</b>				
Administration	472,402	214,186	0	686,588
Customer Service	1,687,521	482,766	0	2,170,287
Meters and Services	832,032	135,884	274,220	1,242,136
Mail and Copy Center	127,729	689,019	0	816,748
<b>Total Customer Care</b>	<b>3,119,684</b>	<b>1,521,855</b>	<b>274,220</b>	<b>4,915,759</b>
<b>Information Technology (IT)</b>				
IT	1,343,360	1,801,324	420,000	3,564,684
Network Services	986,993	2,094,231	620,200	3,701,424
Service Desk	186,557	133,375	0	319,932
<b>Total Information Technology</b>	<b>2,516,910</b>	<b>4,028,930</b>	<b>1,040,200</b>	<b>7,586,040</b>
<b>Non-Departmental</b>	<b>(2,946,219)</b>	<b>26,755,208</b>	<b>0</b>	<b>23,808,989</b>
<b>Total Operating Budget</b>	<b>\$18,772,883</b>	<b>\$127,802,665</b>	<b>\$13,787,964</b>	<b>\$160,363,512</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, Customer Care Department, and Information Technology Department. The General Manager's Office also interfaces 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 \$160 million and currently employs approximately 198 people. It is the largest municipal utility in the State, serving 47,432 customers in electrical, 18,147 in sewer, and 19,398 in water.

# GENERAL ADMINISTRATION

## MISSION STATEMENT

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

## GOALS AND ACTIONS

### **I. Improve financial performance of the Board of Lights & Water (BLW) by increasing revenues and managing costs**

- ♦ Increase revenues and sales margins through new marketing programs, economic development initiatives, and redevelopment.
- ♦ Have financial performance reported to the Board monthly to show ongoing financial health of the BLW, and benchmark rates against state and local utilities.
- ♦ Maintain 10-Year Capital Improvement Plan (CIP) for investing in the utility infrastructure to maximize performance while recognizing capital constraints.

### **II. Enhance operations of the BLW through process improvement, benchmarking, and best practices**

- ♦ Review existing business practices to identify options for maximizing efficiency, productivity, and revenue.
- ♦ Utilize new technology to enhance planning, service delivery, operations, and customer service.
- ♦ Implement BLW strategy and goals for Fault Detection Isolation and Restoration (FDIR) and metering.

### **III. Develop a human resource plan to meet future business needs**

- ♦ Identify key management positions, required skill sets, and necessary experience in those positions.
- ♦ Implement career development programs for all management and supervisory personnel.
- ♦ Provide training and educational opportunities through on-the-job training and work-study programs for all employees.

### **IV. Improve customer service and satisfaction**

- ♦ Identify and implement technology improvements to aid customers in their BLW business transactions.
- ♦ Assess satisfaction across all customer classes, identifying issues and measuring results with customer satisfaction surveys.
- ♦ Evaluate social media as a method to communicate with customers.

# GENERAL ADMINISTRATION

## PERFORMANCE MEASUREMENTS

Measurement	FY22 Actual	FY23 Estimate	FY24 Budget
<b>Meetings Held:</b>			
Board of Lights and Water – Regular	11	12	12
Board of Lights and Water – Special	1	1	1
Board of Lights and Water Committees	6	5	4
Resolutions Executed	12	10	10

## GOALS ACCOMPLISHED

- ♦ Successfully completed \$9.1 million in capital projects for electric, water, and sewer infrastructure.
- ♦ Information Technology implemented various technology improvements which included Tantalus virtualization, new credit card processor migration, implementing SCADA Ransomware protection, increasing internet connection to 1 GB, and replacing Fort Hill UPS batteries. System and network upgrades were conducted for the Data Center, Central Square, Cisco, Centurion Interactive Voice Response (IVR), and Trimble Outage Management System (OMS).
- ♦ Customer Care reduced the number of manual meter readings through the installation of four additional meter-reading collection devices, continued the reduction of bad debt ratio by maintaining consistent collection practices, continued utilizing the bill payment telephone extension, and renovated the customer service areas to better serve in-person customers.
- ♦ Marketing had four Customer Choice wins, completed various audits resulting in 112 customer energy audits, disbursed \$3,490 in customer energy efficiency rebates, paid \$121,000 in rebates for conversion of natural gas water heaters to electric, and awarded \$79,000 in incentives for new construction installation of heat pumps and electric water heaters.
- ♦ Marietta Power recertified as a Diamond Level Reliable Public Power Provider (RP3), the highest level of recognition received from the American Public Power Association (APP) for the ninth consecutive term; received Jeff Cook Award - Platinum Level for safety and excellence from Electric Cities of Georgia; Marietta Power selected as the first utility in the country to pilot new Fault Detection Isolation & Restoration (FDIR) technology, which will reduce the intensity of outages and reduce restoration efforts by more than 75%.
- ♦ Water & Sewer consecutively received the Distribution System of Excellence Award at the Gold/Platinum level from the Georgia Association of Water Professionals (GAWP), the Platinum status was awarded for more than five years in a row; maintained compliance with State and Federal regulations to ensure safe drinking water, to improve system reliability and stream water quality.
- ♦ Focused on work force development by attaining annual professional, technical, and safety standards certifications according to Federal and State requirements, which ensures quality and exceptional customer service.

# GENERAL ADMINISTRATION

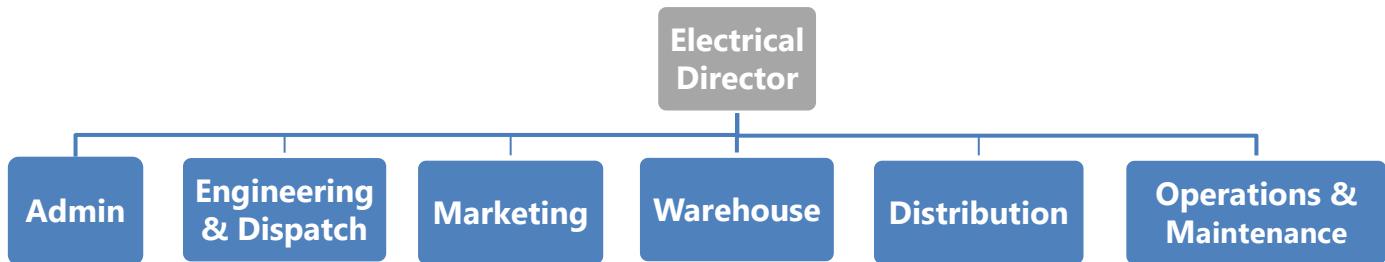
## EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	317,493	326,284	343,298	352,499	361,829
Operating Services	142,431	94,955	126,817	125,149	200,759
Capital	0	27,400	16,852	2,476	10,000
<b>Total Budget</b>	<b>459,924</b>	<b>448,639</b>	<b>486,967</b>	<b>480,124</b>	<b>572,588</b>

## PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
BLW General Manager	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Board Chairperson	1	1	1	1	1
Board Members	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>

# 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, customer load records, and coordinates all repair, maintenance, emergency, or trouble calls. Engineering is also responsible for the daily operation of the SCADA Control Center and improvements to the SCADA system.

The responsibility of the Marketing Division 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 responsible for the promotion of energy efficiency, water conservation, and education in all market segments. Based on market research, the division develops new programs, services, and advertising to capture competitive loads, increase revenues and customer satisfaction, and promotes energy efficiency and water conservation efforts. The Marketing Division coordinates efforts with the Economic Development Division to ensure that all programs and services are focused on the specific needs of the customer.

The Warehouse is responsible for ordering, unloading, receiving, issuing material, and maintaining inventory controls 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 initiating notification of deliveries to each respective department.

The Distribution Division installs, constructs, and maintains the overhead and underground electrical distribution system. This includes 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 tests, repairs, and installs all load management equipment. O&M is responsible for general services, 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

Deliver reliable and cost competitive electric energy to our customers through continued implementation of best practices of design, construction, and operation and maintenance of the electrical distribution system. 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

### I. Continue to improve reliability of electric service to all customers

- ♦ Install devices, communications, and software to further implement an FDIR (Fault Detection, Isolation, and Restoration) system to reduce outage severities.
- ♦ Perform preventative analysis and maintenance of the system infrastructure through the implementation of overhead infrared scanning, tree trimming, and pole inspections.
- ♦ Perform system studies to ensure optimal system balancing and contingencies, along with researching new locations for protection devices and evaluating all existing equipment.

### II. Provide training and participate in emergency preparedness to ensure a safe environment for employees and customers

- ♦ Train personnel in best practice work safety standards, while responding to and reporting all incidents.
- ♦ Investigate incidents and implement standards designed to minimize personal injury and property damage.
- ♦ Ensure emergency plans and mutual aid agreements are updated.
- ♦ Communicate outage, safety, and other emergency information to the public through the BLW website.

### III. Achieve a high standard of customer satisfaction and quality of service to the public

- ♦ Replace street and security lights with LEDs.
- ♦ Provide cost effective and reliable designs for customer choice and corridor opportunities.
- ♦ Collaborate with City departments, government agencies, and customers on beautification projects and plan reviews.

### IV. Proactively seek to minimize cost by maximizing responsiveness and efficiency

- ♦ Respond to maintenance concerns identified during overhead system inspections.
- ♦ Replace and install automated line devices for the electrical distribution system and aged underground primary cables.
- ♦ Investigate and implement new emerging technologies to provide reliable energies for customers.

### V. Increase customer satisfaction through outreach and community engagement initiatives

- ♦ Evaluate and implement methods to contact customers during emergencies.
- ♦ Continue outreach efforts to large commercial customers.
- ♦ Deliver monthly digital newsletters to residential, commercial, and industrial customers.
- ♦ Provide excellent customer service to Key Accounts by providing around the clock access to Key Account Managers.
- ♦ Continue to expand the Partners in Education program and provide support to other educational institutes.
- ♦ Expand involvement with the Cobb County Chamber of Commerce and other local civic organizations.

# ELECTRICAL

## PERFORMANCE MEASUREMENTS

Measurement	FY22 Actual	FY23 Estimate	FY24 Budget
New Customer Work Orders	217	150	150
Lighting Repair Work Orders	1,274	1,100	1,000
Line Clearance (Miles)	71	60	60
Trees Removed on System	855	900	850
Meter Site Audits	300	300	300
Transformer Infrared Scanning	800	900	900
System Average Interruption Duration - January to December (Minutes)	64	105	70
Vehicular Incidents	9	11	0
Personnel Injuries	5	1	0
Miles of Overhead Scanned	255	0	255
Residential High Efficiency Rebates	\$3,380	\$2,160	\$3,000
Identify All Customer Choice Opportunities	100%	100%	100%
Customer Choice Wins	7	0	3
Residential Lo-Flow Toilet Rebates	\$1,000	\$0	\$500
Marketing Billing Audits	\$21,360	-\$13,108	\$5,000
Multi-Family High Efficiency Toilet Rebates	\$0	\$0	\$3,750

## GOALS ACCOMPLISHED

- ♦ Awarded the 2023 American Public Power Association (APPA) RP3 Diamond Award for the ninth consecutive year.
- ♦ Connected six new SCADA switches along with three additional devices to the fiber optic network.
- ♦ Completed quarterly infrared scan of 21 substations and 25 key account locations.
- ♦ Installed or retrofitted approximately 1,850 LED security lights.
- ♦ Completed 71 miles of tree line clearance, removing 855 trees.
- ♦ Performed field testing for over 300 transformer rated metering installations.
- ♦ Achieved a 100% success rate for all customer choice opportunities in FY2022.
- ♦ Awarded seven customer choice jobs.
- ♦ Expanded involvement with Marietta City Schools, Kiwanis Club of Marietta, and the Center for Family Resources.
- ♦ Increased participation with the Cobb Chamber of Commerce - Honorary Commanders 2022.
- ♦ Worked with vendors to expand communication efforts on availability of virtual energy audits.
- ♦ Continued to provide energy efficiency and lo-flow toilet rebates.
- ♦ Advertised rebate program in the Connected customer newsletter, which is published monthly and shared digitally or printed for inclusion with bill mailers.

# ELECTRICAL

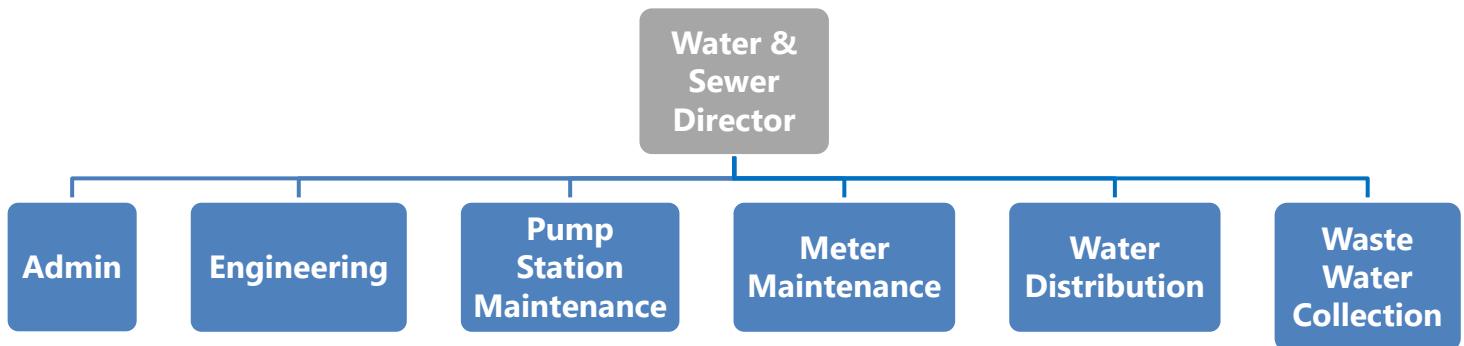
## EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	9,084,681	9,354,482	9,927,554	10,236,139	11,744,793
Operating Services	3,105,949	2,975,412	3,753,106	4,301,743	3,672,517
Cost of Goods Sold	84,126,848	79,103,145	64,383,295	62,603,916	68,504,259
Capital	4,675,740	3,998,360	5,043,986	6,531,571	5,467,544
<b>Total Budget</b>	<b>100,993,218</b>	<b>95,431,399</b>	<b>83,107,941</b>	<b>83,673,369</b>	<b>89,389,113</b>

## PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 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
Electrical Engineer	1	1	1	1	1
Supervisor of System Design	1	1	1	1	1
Electrical Designer I/II/Senior Elect. Designer	5	5	5	5	5
Electrical Engineering Assistant	1	1	1	1	1
Supervisor Power Control	1	1	1	1	1
Pwr. Ctrl Tech/Master/Senior Pwr. Ctrl. Tech	5	5	5	5	5
Electrical Support (1 Part-Time)	0	0.5	0.5	0.5	0.5
Marketing Administrator	1	1	1	1	1
Marketing Representative	1	1	1	1	1
Warehouse Manager	1	1	1	1	1
Foreperson Warehouse	1	1	1	1	1
Material Processor I/II	3	3	3	3	3
Operations Manager Distribution	1	1	1	1	1
Electrical Distribution Coordinator	1	1	1	1	1
Supervisor Electrical	3	3	3	3	3
Foreperson Electrical	8	8	8	8	8
Apprentice Line Worker/Line Worker	32	32	32	32	32
Supervisor Tree Crews	1	1	1	1	1
Foreperson Tree Crews	1	1	1	1	1
Apprentice Tree Trimmer/Tree Trimmer	2	2	2	2	2
Operations Manager Substation Metering	1	1	1	1	1
Utility Locator Electrical/Senior Utility Loc.	2	2	2	2	2
Supervisor Meters O&M	1	1	1	1	1
Supervisor Substation O&M	1	1	1	1	1
Apprentice/Electrical/Senior Technician	8	8	8	8	8
Thermography Technician	1	1	1	1	1
<b>TOTAL BUDGETED POSITIONS</b>	<b>88</b>	<b>88.5</b>	<b>88.5</b>	<b>88.5</b>	<b>88.5</b>

# 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 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 is responsible for 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. This includes the maintenance of fire hydrants, variable sized water mains, control valves, and water connections.

The Waste Water Collection Division is responsible for the operation and maintenance of the waste water 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**

### **I. Minimize sanitary sewer overflows**

- ♦ Clean 35% of the collection system each year, which includes priority cleaning of 550,000 feet.
- ♦ Apply chemical treatment for root control to 4% of the collection system, approximately 60,000 feet per year.
- ♦ Inspect all businesses and complete reporting to ensure program compliance with grease control device requirements.
- ♦ Replace priority sewer lines as recommended by condition assessment, a replacement rate of 16,000 feet per year.

### **II. Maintain drinking water quality standards as they relate to water distribution systems**

- ♦ Administer water sampling standards as required by the Environmental Protection Division (EPD).
- ♦ Prepare and distribute the annual Water Quality Report.
- ♦ Perform unidirectional flushing of 5% of the distribution system for five routes.
- ♦ Replace priority water lines as recommended by condition assessments, a replacement rate of 18,300 feet per year.
- ♦ Complete upgrades and rehabilitation to water pump stations on rotational basis or as needed each year.

### **III. Maximize water revenue by reducing real and apparent water loss**

- ♦ Test and calibrate 196 large meters annually.
- ♦ Replace 20% or 188 chambers in medium sized meters each year.
- ♦ Replace 7.5% of small meters, which amounts to 1,240 meters per year.

### **IV. Uphold Federal and State regulations by providing training for all employees**

- ♦ Complete 400 hours of employee training for system operators each year.
- ♦ Provide 300 hours of safety training each year.
- ♦ Provide 100 hours of professional development training each year.

# WATER AND SEWER

## PERFORMANCE MEASUREMENTS

Measurement	FY22 Actual	FY23 Estimate	FY24 Budget
Collection System Cleaning (35% - 550,000 feet/year)	508,169	274,815	550,000
Collection System Chemical Root Control Application (4% - 60,000 feet/year)	65,409	0	60,000
Priority Water Line Replacement	5,715	0	18,300
Priority Sewer Line Replacement	2,243	210	16,000
Distribution System Unidirectional Flushing (routes)	0	0	5
Large Meter Testing & Calibration (196 meters/year)	199	99	196
Medium Meter Chamber Replacement (188 meters/year)	105	33	188
Small Meter Replacement (7.5% - 1,240 meters/year)	700	457	1,240
Upgrades & Rehab to Campbell Hill, Sugar Hill and/or Redwood Pump	1	1	1
Compliance of Grease Control Devices for Businesses	300	261	374
Administration of Water Quality Tests (monthly)	70	70	70
Preparation and Distribution of Water Quality Report (annual)	1	0	1

## GOALS ACCOMPLISHED

- ♦ Cleaned 274,815 feet of the collection system.
- ♦ Completed grease trap inspection for 374 Marietta businesses.
- ♦ Completed upgrades and rehabilitation to the water and sewer pump stations.
- ♦ Administered 70 monthly water quality tests.
- ♦ Completed testing and calibration of 99 large meters.
- ♦ Replaced chambers in 33 medium sized meters.
- ♦ Received consecutive Gold/Platinum Award from the Georgia Association of Water Professionals (GAWP) for operations and management of the water distribution system.

# WATER AND SEWER

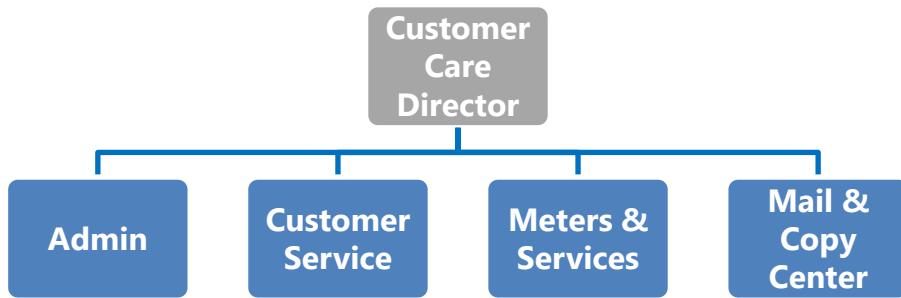
## EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	3,326,647	3,129,086	3,129,788	3,137,764	3,975,886
Operating Services	905,275	1,025,990	935,579	1,042,345	1,246,754
Cost of Goods Sold	18,754,395	18,382,141	18,858,560	20,758,645	21,872,383
Capital	9,277,425	4,949,126	5,604,246	4,340,976	6,996,000
<b>Total Budget</b>	<b>32,263,742</b>	<b>27,486,343</b>	<b>28,528,173</b>	<b>29,279,730</b>	<b>34,091,023</b>

## PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Director of Water & Sewer	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Operations Manager Water & Sewer	1	1	1	1	1
Environmental Compliance Coordinator	1	1	1	1	1
Projects Planner Water & Sewer	1	1	1	1	1
Inspector Water & Sewer	1	1	1	1	1
Dispatcher Water & Sewer	1	1	1	1	1
Engineering Manager	1	1	1	1	1
Utility Services Administrator	1	1	1	1	1
Inspector Water & Sewer I/II	2	2	2	2	2
GIS Coordinator Water & Sewer	1	1	1	1	1
Foreperson I/II/III - Pump Station	1	1	1	1	1
System Operator II - Pump Station	1	1	1	1	1
Supervisor Meter Maintenance	1	1	1	1	1
Apprentice/System Operator I/II - Meters	4	4	4	4	4
Water Meter Service Worker	2	2	2	2	2
Supervisor - Water Distribution	1	1	1	1	1
Foreperson I/II/III - Water Distribution	2	2	2	2	2
Apprentice/System Operator I/II - Water	4	4	4	4	4
Senior Utility Locator - Water Distribution	1	1	1	1	1
Utility Locator - Water Distribution	1	1	1	1	1
Supervisor - Sewer	1	1	1	1	1
Foreperson I/II/III - Sewer	3	3	3	3	3
Apprentice/System Operator I/II - Sewer	9	9	9	9	9
<b>Total Budgeted Positions</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</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, performing service orders for connection and disconnection per customer request. When 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 also responsible for all copier leases throughout City facilities.

# CUSTOMER CARE

## MISSION STATEMENT

To improve customer satisfaction by delivering the highest level of customer service, while anticipating customer needs.

## GOALS AND ACTIONS

### **I. Expand and streamline opportunities for customers to conduct business with the BLW via the internet and new technologies**

- ♦ Continue to increase strength of communications for Tantalus Meter Reading system.
- ♦ Implement hourly online utility usage information for customers.
- ♦ Implement online chat features for customer service.

### **II. Provide timely and meaningful communications to our customers**

- ♦ Develop and implement data for Alexa Skills to provide customers with utility information.
- ♦ Utilize the Connected Newsletter to keep customers abreast regarding pertinent BLW events and information.
- ♦ Maintain Frequently Asked Questions (FAQs) and encourage customers to utilize available online resources.

### **III. Maximize efficiency of operations to reduce overall operating costs**

- ♦ Maintain a bad debt of .50% of revenues.
- ♦ Maintain an average customer service wait time of 4.3 minutes or less.
- ♦ Review Meter Data Management solutions.

### **IV. Maintain rate administration procedures to help ensure accuracy of utility bills**

- ♦ Conduct semi-annual rate calculations to verify billing accuracy.
- ♦ Conduct rate calculations when there is a rate change and/or a Purchase Price Allocation (PPA) adjustment.
- ♦ Review all demand meter changes to ensure multiplier is correct.

# CUSTOMER CARE

## PERFORMANCE MEASUREMENTS

Measurement	FY22 Actual	FY23 Estimate	FY24 Budget
Number of Customer Phone Calls	81,574	80,532	82,000
Number of Meter Readings	755,144	756,872	800,000
Meter Reading Hours	5,040	5,000	4,500
Number of Utility Disconnections	8,820	9,054	10,000
Uncollectible Receivables (% of revenue)	0.17%	0.17%	0.35%
Average Wait Time per Customer Call (min:sec)	5:22	6:00	4:30

## GOALS ACCOMPLISHED

- ◆ Tested billing system upgrade to ensure proper functionality.
- ◆ Expanded the Tantalus Meter Reading system by adding data collection devices.
- ◆ Reduced uncollectable receivables to .17% of revenue.
- ◆ Completed renovations to allow safe and efficient service to our customers.

# CUSTOMER CARE

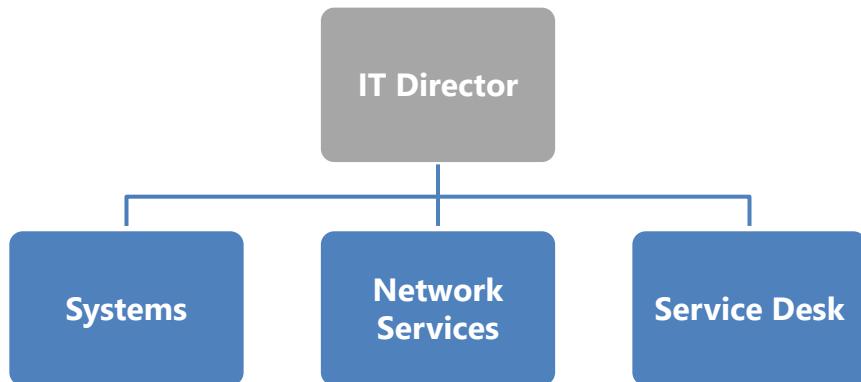
## EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	2,421,595	2,387,295	2,425,310	2,615,396	3,119,684
Operating Services	1,371,252	1,368,950	1,253,812	1,380,713	1,521,855
Capital	47,973	16,048	46,050	74,303	274,220
<b>Total Budget</b>	<b>3,840,820</b>	<b>3,772,293</b>	<b>3,725,172</b>	<b>4,070,412</b>	<b>4,915,759</b>

## PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Director of Customer Care	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Customer Care Analyst	2	2	2	2	2
Customer Service Manager	1	1	1	1	1
Customer Service Supervisor	2	2	2	2	2
Customer Service Representative I/II/III	15	15	15	15	15
Final Billing Representative I/II	1	1	1	1	1
Customer Service Data Specialist I/II	1	1	1	1	1
Cashier	3	3	3	3	3
Communications Representative	0	0	0	0	1
Receptionist	1	1	1	1	0
Meters & Services Manager	1	1	1	1	1
Foreperson Meters and Services	1	1	1	1	1
Lead Meter Reader	1	1	1	1	1
Meter Reading Specialist	2	2	2	2	2
Collections Representative	2	2	2	2	2
Meter Service Worker	2	2	2	2	2
AMR Field Technician	2	2	2	2	2
Supervisor Mail and Copy Center	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>41</b>	<b>41</b>

# INFORMATION TECHNOLOGY



The Information Technology (IT) Department 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, training, 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 enterprise server support, voice and data networking, and supervision of the City's computing infrastructure. It also manages emergency and non-emergency communication devices and oversees the Crisis Management Center.

The Service Desk Division is a broad-based and user-centered division which provides a single point of contact for all IT requirements. This division monitors and owns all incidents and manages user questions and provides the communications channel between IT and the enterprise organization. Some of the services provided include, but are not limited to, incident management, problem management, configuration management, equipment management, release management, and audio-visual and mobility needs.

# INFORMATION TECHNOLOGY

## MISSION STATEMENT

To provide the technology solutions, technical support, and customer service required to facilitate the success of City/BLW citizens, customers, and personnel.

## GOALS AND ACTIONS

### **I. Provide citizens and customers with data access and practical tools through the City/BLW web presence**

- ♦ Upgrade Enterprise Resource Planning (ERP) hardware.
- ♦ Maintain text notification system for mass utility outages.
- ♦ Expand use of the mass notification platform.

### **II. Advance cybersecurity for the City/BLW**

- ♦ Replace existing analog security cameras for City/BLW and maintain all security on one platform.
- ♦ Implement Enterprise Identity and Access Management Solution to secure user identities, assets, data, and processes.
- ♦ Secure controls for internal and external identities with cloud modern standard-based web applications.

### **III. Improve and maintain the overall IT infrastructure**

- ♦ Replace outdated mobile computing devices with updated versions.
- ♦ Increase user productivity by using application software in daily business functions.
- ♦ Upgrade hardware and software applications.
- ♦ Improve the virtual architecture for computation and storage.

# INFORMATION TECHNOLOGY

## PERFORMANCE MEASUREMENTS

Measurement	FY22 Actual	FY23 Estimate	FY24 Budget
Desktop Computer	645	650	650
Mobile Device	410	428	435
Cellular Devices	185	209	210
Desktop Telephones	695	729	735
Physical Servers	30	28	26
Virtual Server	102	107	110
Physical Storage	275	360	360
Service Desk Tickets	4,911	5,821	6,000
System Access Requests	215	250	250
Switches and Firewall	124	124	125
Wireless Access Points	45	45	50
Security Camera	284	284	300

## GOALS ACCOMPLISHED

- ♦ Improved Data Center computation and storage with a system refresh.
- ♦ Installed SCADA Cybersecurity Appliance.
- ♦ Upgraded virtualization of Advanced Metering Infrastructure (AMI).
- ♦ Replaced network switches and back-up solutions for IT network data.
- ♦ Upgraded internet connection for the City of Marietta/Board of Lights and Water.
- ♦ Implemented new CWDM fiber network.

# INFORMATION TECHNOLOGY

## EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	2,259,791	2,273,125	2,463,616	2,314,971	2,516,910
Operating Services	3,639,733	3,608,485	3,711,915	3,616,338	4,028,930
Capital	657,528	457,478	545,230	1,044,272	1,040,200
<b>Total Budget</b>	<b>6,557,052</b>	<b>6,339,088</b>	<b>6,720,761</b>	<b>6,975,581</b>	<b>7,586,040</b>

## PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Director of IT	1	1	1	1	1
Deputy Director Proj. Mgmt. Visual Image Design	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Systems Manager	1	1	1	1	1
Senior Programmer Analyst II	1	1	1	1	1
Senior Applications Developer	0	0	1	1	1
Systems Developer	1	1	0	0	0
GIS Supervisor	0	0	1	1	1
Systems Administrator	1	1	0	0	0
Systems Analyst	2	2	2	2	2
GIS Analyst	2	2	2	2	2
Network Services Manager	1	1	1	1	1
Senior Server Administrator	0	0	0	0	1
Network Administrator	1	1	1	1	0
Server Administrator	1	1	1	1	1
Communications/Tech Analyst	1	1	1	1	1
Network Analyst	1	1	1	1	1
Network Security Engineer	1	1	1	1	1
Radio Systems Analyst	1	1	1	1	1
Security Administrator	1	1	1	1	1
Service Desk Manager	1	1	1	1	1
Technology Specialist	1	1	1	1	1
PC Specialist	1	1	1	1	1
PC Technician	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</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.

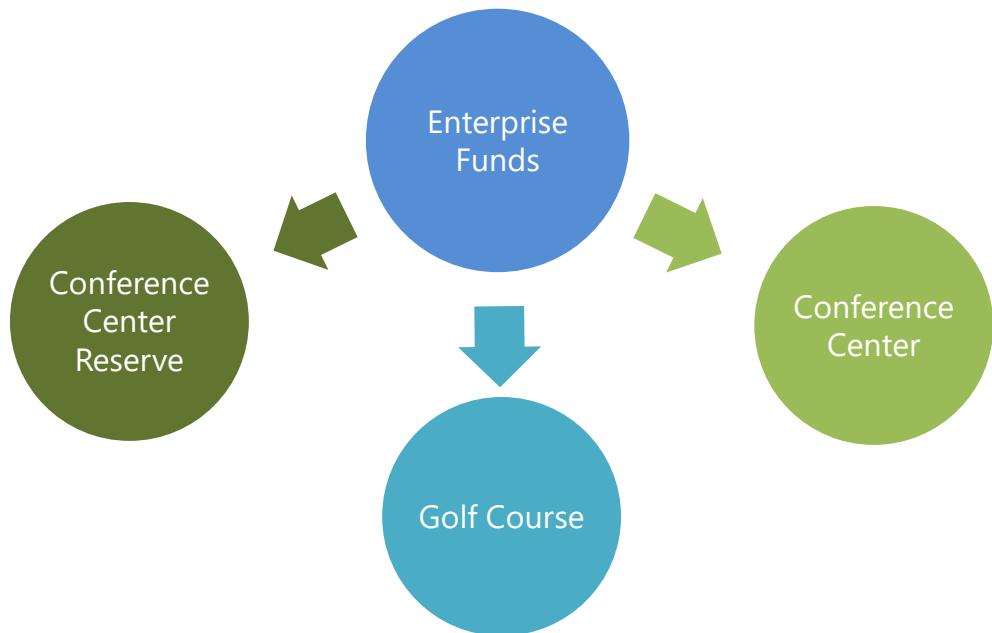
### EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	729,366	-1,111,785	48,076	900,000	-2,946,219
Miscellaneous Operating Services	687,854	695,018	525,648	526,903	529,636
Utilities-City Hall	152,649	140,622	146,443	145,861	149,795
Utilities-Lights/Signals	1,190,759	1,118,981	1,073,828	1,024,801	1,278,354
Utilities-General Fund	836,628	773,072	781,176	787,952	828,250
Utilities-BLW Building	95,087	90,642	94,389	97,436	95,525
Operating Transfer to General Fund	13,200,000	13,635,600	13,835,770	14,250,843	14,678,368
Indirect Cost Transfer to Gen. Fund	2,845,854	2,845,854	2,845,854	2,845,854	2,845,854
Transfer to Pension Fund	207,827	379,673	496,711	2,082,300	317,742
Transfer to Other Funds	0	0	0	0	0
Transfer to Self-Insurance Fund	1,555,254	1,655,249	1,896,655	2,733,812	3,685,507
Transfer to Vogtle Trust	1,835,076	1,835,076	1,835,076	1,835,076	1,835,076
Miscellaneous Expenses	627,686	587,278	416,966	217,302	511,101
Depreciation	7,714,973	7,504,218	7,760,234	7,760,234	0
<b>Total Budget</b>	<b>31,679,013</b>	<b>30,149,498</b>	<b>31,756,826</b>	<b>35,208,374</b>	<b>23,808,989</b>

Note: FY24 depreciation expenses are zero 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 funds:



## 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 funds:



## GOLF COURSE FUND

The 125 acre City Club Golf Course accommodates approximately 43,035 annual rounds of golf. All greens, tees, and bunkers follow USGA standards. Classic Golf Management, Inc. manages the golf course, its facilities, and employs all personnel who work at the property. City of Marietta Finance personnel are responsible for purchasing and payment of invoices for Golf operations. 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Operating Services	1,502,802	1,729,958	2,126,766	2,186,826	1,985,169
Capital	2,191	2,283	109,030	392,434	422,000
<b>Total Budget</b>	<b>1,504,993</b>	<b>1,732,241</b>	<b>2,235,796</b>	<b>2,579,260</b>	<b>2,407,169</b>

# GOLF COURSE FUND

## MISSION STATEMENT

City Club Marietta is committed to providing a quality golf experience with service befitting an upscale daily fee and resort facility, while maintaining guest safety and environmental stewardship.

## GOALS AND ACTIONS

### I. Improve indoor and outdoor golf operations to enhance customer service

- ♦ Renovate starter stand to enhance the player's experience.
- ♦ Renovate learning center to improve golf operations.
- ♦ Provide quality customer service and products to the customers.

### II. Increase return round probability by improving player conditions and the overall golf experience

- ♦ Improve understructures such as bunkers, turf replacements, irrigation, and utilities.
- ♦ Enhance the practice facility by increasing space, reconstructing golf greens, and incorporating miscellaneous targets.
- ♦ Continue tree removal and planting with guidance from Marietta Tree Keepers, improving course safety and appearance.

### III. Renovate the Clubhouse to provide quality service commensurate with a multi-star resort

- ♦ Replace patio tables, chairs, and flooring inside the grill.
- ♦ Install new Clubhouse windows.
- ♦ Seal, coat, and line the parking lot.

### IV. Enhance City Club food and beverage operations

- ♦ Build a permanent structure for the turn grill.
- ♦ Upgrade or replace beverage cart.
- ♦ Improve the food and beverage operations to provide exceptional service for our guests.
- ♦ Provide our customers with superior products at competitive prices.

# GOLF COURSE FUND

## PERFORMANCE MEASUREMENTS

Measurement	FY22 Actual	FY23 Estimate	FY24 Budget
Adjusted Number of Rounds	46,171	41,300	41,059
Income - Golf	\$1,899,159	\$2,065,513	\$2,027,511
Income - Pro Shop/Room Rental	\$12,240	\$19,835	\$18,654
Income - Food and Beverage	\$351,628	\$403,906	\$361,004
Income - Total Revenue	\$2,263,027	\$2,489,254	\$2,407,169
Income (per round)	\$49.01	\$60.27	\$58.63
Food and Beverage Income (per round)	\$7.62	\$9.78	\$8.79
Expenses	\$2,022,840	\$2,339,101	\$2,407,169
Profit Margin	10.61%	6.03%	0.00%

## GOALS ACCOMPLISHED

- ♦ Renovated the downstairs clubhouse restrooms.
- ♦ Purchased a new HVAC system for the downstairs clubhouse.
- ♦ Implemented Club Drive parking lot expansion.
- ♦ Replaced range ball washer, ball picker, and golf shop slatwall display.

## 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Operating Services	1,813,250	2,083,448	3,533,134	2,167,403	2,695,601
Capital Projects	3,272,384	8,227,951	2,148,836	381,127	0
<b>Total Budget</b>	<b>5,085,634</b>	<b>10,311,399</b>	<b>5,681,970</b>	<b>2,548,530</b>	<b>2,695,601</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 also 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 and casualty claims, and purchases supplemental coverage for others.

### EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Operating Services	18,159,886	17,916,792	19,742,527	16,979,245	20,503,067

# FLEET MAINTENANCE FUND

Fleet Maintenance maintains over 744 units of fleet equipment and provides the City/BLW with an economical, safe, and reliable fleet so that 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Personal Services	1,007,329	1,338,766	1,188,641	1,062,237	1,257,101
Operating Services	2,546,730	2,506,687	3,113,807	3,253,467	3,073,893
Capital	33,477	15,250	138,320	35,649	340,000
<b>Total Budget</b>	<b>3,587,536</b>	<b>3,860,703</b>	<b>4,440,768</b>	<b>4,351,353</b>	<b>4,670,994</b>

## PERSONNEL DETAIL

Title	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Supervisor Fleet Maintenance	1	1	1	1	1
Foreperson Fleet Maintenance I/II/III	1	1	1	1	1
Mechanic I/II/III	9	9	9	9	9
Fleet Support Specialist I/II/III	1	1	1	1	1
Service Advisor I/II/III	1	1	1	1	1
Automotive Service Worker	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>



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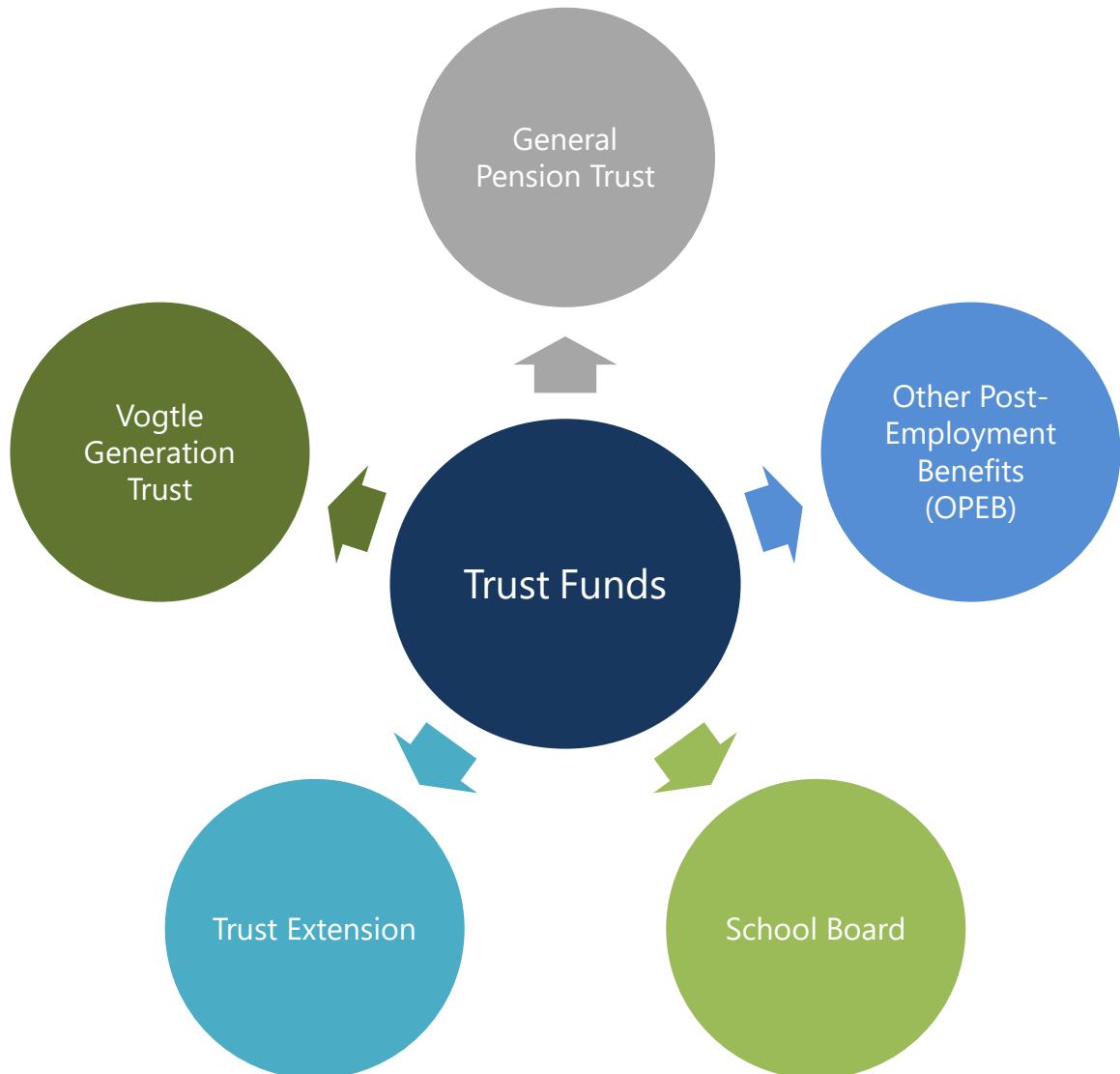


CITY OF MARIETTA, GA

# 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 funds:



## 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Operating Services	13,911,723	14,258,088	14,858,190	15,050,764	17,610,888

## 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	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Operating Services	3,196,267	3,672,046	5,109,242	3,950	0

## TRUST EXTENSION FUND

The Trust Extension Fund was established in 2011 by the Board of Lights and Water (BLW) to set aside funds to use when needed to offset a planned decrease in revenue from another source.

### EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Operating Services	4,143,720	4,625,722	893,582	0	0

## 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 2043 and from Vogtle 4 in 2044.

### EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Operating Services	0	0	0	0	1,835,076

## SCHOOL SYSTEM FUND

The School System Fund accounts for activity related to the collection and distribution of tax revenue to the Marietta City School System. Property taxes are billed according to assessments established by the Cobb County Tax Assessors Office, and the calculated millage rate set by the School Board. The City of Marietta collects and later disburses funds on behalf of the Marietta School System.

### EXPENDITURE SUMMARY

Category	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Estimate	FY24 Budget
Operating Services	55,592,157	60,060,453	63,934,341	69,069,341	78,728,128



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# CAPITAL IMPROVEMENTS

# CAPITAL SUMMARY

The City of Marietta develops a Five-Year Capital Improvement Program (CIP) 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. Planned replacement of capital items extends their usefulness, helps to control downtime of worn resources, and minimizes repair costs. 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 and continuing projects from prior years that have been updated to reflect changing priorities and conditions. The Mayor and City Council adopted FY2024 of the Five-Year Capital Improvement Program (CIP) depicted below in two different summaries.

## Capital Improvement Program by Fund Type

	FY2024	FY2025	FY2026	FY2027	FY2028
General Fund	1,789,115	1,000,000	1,000,000	1,000,000	1,000,000
Redevelopment Bond Fund	800,000	880,000	1,320,000	0	0
SPLOST 2011 Fund	196,898	0	0	0	0
SPLOST 2016 Fund	1,324,798	750,000	250,000	0	0
SPLOST 2022 Fund	11,401,041	15,000,000	18,000,000	10,000,000	2,000,000
Golf Course Fund	422,000	524,135	182,000	176,000	181,000
BLW Fund	13,787,964	20,239,497	20,579,437	18,711,380	19,574,112
Fleet Fund	340,000	340,000	335,000	75,000	35,000
<b>TOTAL</b>	<b>\$30,061,816</b>	<b>\$38,733,632</b>	<b>\$41,666,437</b>	<b>\$29,962,380</b>	<b>\$22,790,112</b>

## Capital Improvement Program by Category Type

	FY2024	FY2025	FY2026	FY2027	FY2028
Computer & Technology	1,065,200	1,150,200	790,200	230,200	955,200
Facility Improvements	737,000	502,000	160,000	0	0
Miscellaneous Projects	2,643,115	2,176,850	2,605,000	1,613,000	1,045,000
Vehicles & Powered Equipment	2,118,764	2,808,582	3,801,237	1,749,180	2,647,912
Utility Projects	11,775,000	16,346,000	16,060,000	16,370,000	16,142,000
Transportation Projects	11,722,737	15,750,000	18,250,000	10,000,000	2,000,000
<b>TOTAL</b>	<b>\$30,061,816</b>	<b>\$38,733,632</b>	<b>\$41,666,437</b>	<b>\$29,962,380</b>	<b>\$22,790,112</b>

Capital projects are broken down into the following categories: Computer and Technology, Facility Improvements, Miscellaneous Projects, Vehicles and Powered Equipment, Utility Projects, and Transportation Projects.

Computer and Technology relates to those items such as desktop PCs, network servers, system software, and copiers. Facility Improvements are those improvements made to existing structures and park grounds, as well as the construction of new buildings. Miscellaneous Projects are those projects that do not fit into one of the categories above. Vehicles, heavy equipment, and machinery fall under the category of Vehicles and Powered Equipment. The Utility Projects category contains BLW funded projects relating to the maintenance and installation of electrical, water, and sewer utilities. Transportation Projects include general streets, bridge, and sidewalk construction.

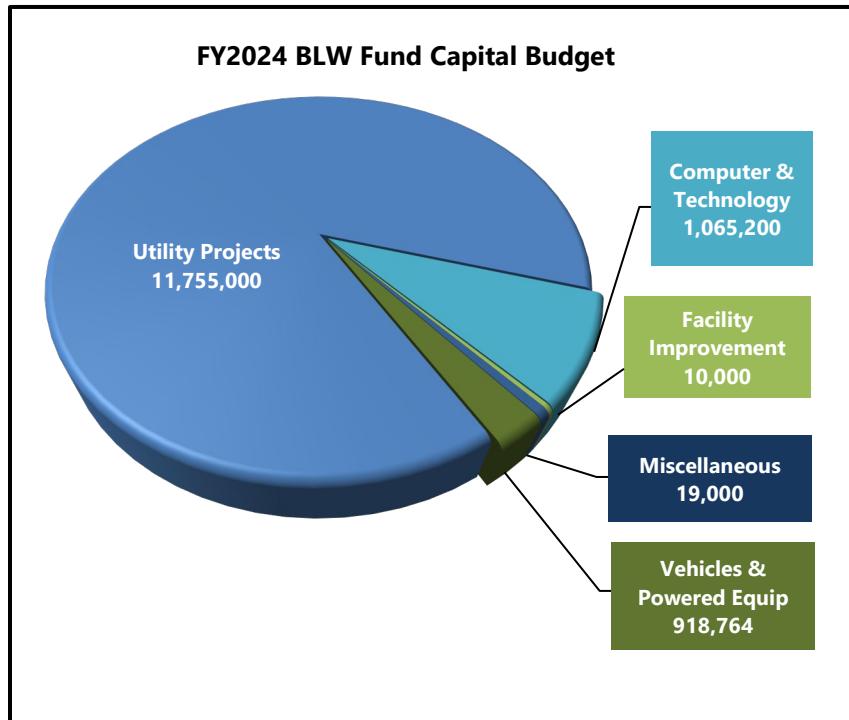
# CAPITAL SUMMARY

## GENERAL FUND

Capital expenditures for the General Fund will be addressed in the same manner as in the last several fiscal years. Marietta continues to utilize a contingency fund in place of a true capital budget for new items and the routine replacement of vehicles and equipment. Marietta has set aside \$1,789,115 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 essential capital equipment.

## BOARD OF LIGHTS AND WATER (BLW)

The BLW's capital budget for FY2024 is approximately \$13.7 million. Utility projects make up about 85.4% of the BLW capital budget. Of these, Electrical projects total about \$4.5 million, Water and Sewer projects equal about \$6.9 million, and Customer Care projects total \$200,000. 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. Utility capital expenses for Water and Sewer include new and replacement water meters, the water valve replacement program, water transmission and distribution line replacements, sewer rehabilitation, and various other system upgrades. Attention to 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 \$1.06 million and make up 7.7% of the BLW's capital expenditures. Facility Improvements for the BLW total \$10,000 and include ongoing building repairs and maintenance for the BLW Administration.

The Vehicles and Powered Equipment category, totaling \$918,764, makes up 6.7% of the total BLW capital budget. The FY2024 budget includes replacement funding for two Ford F150 trucks for Customer Care, along with two Altec Bucket trucks, a Ford F150, a Bush Hog, Continental Cargo trailer, and a Toyota forklift for Electrical Distribution. Water and Sewer will purchase two new STIHL rescue saws and Honda portable generators.

## OTHER FUNDS

This section is comprised of the funding allocation for the Golf Course, Fleet Fund, and Capital Projects Funds. The City Club Golf course will use approved capital funding to replace irrigation control boxes and patio furniture. Golf will also renovate their bunkers and work on turf improvement. The Fleet Fund will replace drop tube prevention valves for the underground fuel tanks, purchase a canopy, and begin roof replacement on the Fleet Maintenance Building.

A large portion of Capital Projects Funds include the 2011 SPLOST Fund, 2016 SPLOST Fund, and 2022 SPLOST Fund in which \$196,898, \$1.3 million, and \$11.4 million is budgeted, respectively, for transportation projects. The 2011 and 2016 SPLOST has expired; however, approved projects will continue until all funds are exhausted. Collected funds from the 1% SPLOST will be used to add or improve roadways, intersections, streetscapes, storm drains, and traffic management systems.

Details regarding Marietta's five-year capital improvement plan can be found on the next several pages followed by a FY2024 summary listing all capital projects.

# CAPITAL IMPROVEMENT PROGRAM

## Computer & Technology

### Item

#### Computer Hardware and Software

### Description

In FY2024, funds are budgeted within the IT department to replace iSeries technology, security cameras, 35 laptops, and also give attention to Identity Access Management and the SCADA/Fiber Network. Funding has also been reserved for Electrical Engineering to purchase system software.

### Impact on FY2024 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 FY2024.

### Funding

	Adopted FY24	Projected FY25	Projected FY26	Projected FY27	Projected FY28
BLW Fund	1,065,200	1,150,200	790,200	230,200	955,200
<b>Total</b>	<b>1,065,200</b>	<b>1,150,200</b>	<b>790,200</b>	<b>230,200</b>	<b>955,200</b>

## Facility Improvements

### Item

#### Building and Outdoor Improvements

### Description

The FY2024 budget provides funding to the Fleet Fund for a roof replacement and a canopy for the Fleet shop. The City Club Golf course is going to replace their irrigation control boxes and patio furniture, renovate the bunker, and improve the golf turf. Funding is also included for BLW Administration building repairs.

### Impact on FY2024 Operating Budget

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

### Funding

	Adopted FY24	Projected FY25	Projected FY26	Projected FY27	Projected FY28
Golf Course Fund	422,000	137,000	5,000	0	0
Fleet	305,000	305,000	155,000	0	0
BLW Fund	10,000	60,000	0	0	0
<b>Total</b>	<b>737,000</b>	<b>502,000</b>	<b>160,000</b>	<b>0</b>	<b>0</b>

# CAPITAL IMPROVEMENT PROGRAM

## ***Vehicles and Powered Equipment***

### **Item**

#### *Additional and Replacement Vehicles*

### **Description**

The FY2024 budget includes replacement vehicle funding for two Ford F150 trucks for Customer Care, two Altec Bucket trucks, and a Ford F150 truck for Electrical. The SPLOST 2022 fund will replace vehicles.

### **Impact on FY2024 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 FY2024, 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 \$495,000 for commercial and purchased repairs, and \$1,119,900 for internal repairs, parts, and tires.

### **Funding**

	<b>Adopted</b> <b>FY24</b>	<b>Projected</b> <b>FY25</b>	<b>Projected</b> <b>FY26</b>	<b>Projected</b> <b>FY27</b>	<b>Projected</b> <b>FY28</b>
<b>BLW Fund</b>	837,380	1,801,947	2,592,237	1,132,180	2,233,912
<b>SPLOST 2022 Fund</b>	1,200,000	0	0	0	0
<b>Total</b>	<b>2,037,380</b>	<b>1,801,947</b>	<b>2,592,237</b>	<b>1,132,180</b>	<b>2,233,912</b>

### **Item**

#### *Powered Equipment*

### **Description**

Powered equipment purchases for the Electrical Department includes a Continental Cargo trailer, a replacement Bush Hog, and a Toyota forklift. Water and Sewer has approval to purchase two STIHL rescue saws, and Honda portable generators.

### **Impact on FY2024 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. Approximately \$75,700 is budgeted in FY2024 for repair and maintenance costs for equipment purchased in prior years.

### **Funding**

	<b>Adopted</b> <b>FY24</b>	<b>Projected</b> <b>FY25</b>	<b>Projected</b> <b>FY26</b>	<b>Projected</b> <b>FY27</b>	<b>Projected</b> <b>FY28</b>
Fleet	0	0	0	10,000	0
Golf Course Fund	0	366,135	165,000	171,000	181,000
BLW Fund	81,384	640,500	1,044,000	436,000	233,000
<b>Total</b>	<b>81,384</b>	<b>1,006,635</b>	<b>1,209,000</b>	<b>617,000</b>	<b>414,000</b>

# CAPITAL IMPROVEMENT PROGRAM

## Utility Projects

### Item

*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.

### Impact on FY2024 Operating Budget

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

### Funding

	Adopted FY24	Projected FY25	Projected FY26	Projected FY27	Projected FY28
BLW Fund	2,200,000	1,500,000	1,250,000	1,250,000	1,000,000

### Item

*Underground Cable Replacement Program*

### Description

This project replaces 10% of aging XLP insulated primary voltage underground cable. The FY2024 budget includes funding for contractual underground boring crews.

### Impact on FY2024 Operating Budget

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

### Funding

	Adopted FY24	Projected FY25	Projected FY26	Projected FY27	Projected FY28
BLW Fund	900,000	900,000	900,000	900,000	900,000

### Item

*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.

### Impact on FY2024 Operating Budget

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

### Funding

	Adopted FY24	Projected FY25	Projected FY26	Projected FY27	Projected FY28
BLW Fund	1,075,000	1,825,000	2,075,000	2,075,000	2,075,000

# CAPITAL IMPROVEMENT PROGRAM

## Utility Projects

### Item

*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.

### Impact on FY2024 Operating Budget

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

### Funding

	Adopted FY24	Projected FY25	Projected FY26	Projected FY27	Projected FY28
<b>BLW Fund</b>	<b>2,160,000</b>	<b>3,775,000</b>	<b>3,575,000</b>	<b>3,775,000</b>	<b>3,675,000</b>

### Item

*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.

### Impact on FY2024 Operating Budget

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

### Funding

	Adopted FY24	Projected FY25	Projected FY26	Projected FY27	Projected FY28
<b>BLW Fund</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>

### Item

*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 4% 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.

### Impact on FY2024 Operating Budget

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

### Funding

	Adopted FY24	Projected FY25	Projected FY26	Projected FY27	Projected FY28
<b>BLW Fund</b>	<b>100,000</b>	<b>4,855,000</b>	<b>5,155,000</b>	<b>5,305,000</b>	<b>5,305,000</b>

# CAPITAL IMPROVEMENT PROGRAM

## Utility Projects

### Item

#### Security Lighting

### Description

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

### Impact on FY2024 Operating Budget

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

### Funding

	Adopted FY24	Projected FY25	Projected FY26	Projected FY27	Projected FY28
BLW Fund	<b>350,000</b>	<b>300,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>

### Item

#### Miscellaneous Utility Projects

### Description

Miscellaneous Electrical projects include system improvements; system protection; capacitor program; substation construction; SCADA upgrades; recertification of infrared cameras and meter test boards; distribution automation; pole inspection/replacement program and street lighting. Miscellaneous Customer Care projects include remote metering. Miscellaneous Water and Sewer projects include the water meter replacement program, water valve replacement program, water pump station rehabilitation, Benson Waste Water Pump Station maintenance, and the annual rotation of water tank inspections and rehabilitation.

### Impact on FY2024 Operating Budget

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

### Funding

	Adopted FY24	Projected FY25	Projected FY26	Projected FY27	Projected FY28
BLW Fund	<b>4,490,000</b>	<b>2,691,000</b>	<b>2,355,000</b>	<b>2,315,000</b>	<b>2,437,000</b>

# CAPITAL IMPROVEMENT PROGRAM

## Miscellaneous Capital Outlay

### Item

*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.

### Impact on FY2024 Operating Budget

All costs associated with redevelopment projects are paid out of the Redevelopment Bond Fund. The projects are managed by Economic Development staff 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 as a part of ongoing infrastructure maintenance.

### Funding

	Adopted FY24	Projected FY25	Projected FY26	Projected FY27	Projected FY28
<b>Redev Bond Fund</b>	<b>800,000</b>	<b>880,000</b>	<b>1,320,000</b>	<b>0</b>	<b>0</b>

### Item

*Miscellaneous Projects*

### Description

A \$1,789,115 designated contingency has been established for capital purchases in the General Fund. The Fleet Fund will replace drop tube prevention valves for the underground fuel tanks. Water and Sewer will purchase battery operated tools and a metal detector valve box locator for the BLW.

### Impact on FY2024 Operating Budget

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

### Funding

	Adopted FY24	Projected FY25	Projected FY26	Projected FY27	Projected FY28
General Fund	1,789,115	1,000,000	1,000,000	1,000,000	1,000,000
Fleet	35,000	35,000	180,000	65,000	35,000
Golf Course Fund	0	21,000	12,000	5,000	0
BLW Fund	19,000	240,850	93,000	543,000	10,000
<b>Total</b>	<b>1,843,115</b>	<b>1,296,850</b>	<b>1,285,000</b>	<b>1,613,000</b>	<b>1,045,000</b>

# CAPITAL IMPROVEMENT PROGRAM

## Transportation Projects

### Item

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.

### Impact on FY2024 Operating Budget

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

### Funding

	Adopted FY24	Projected FY25	Projected FY26	Projected FY27	Projected FY28
SPLOST 2011	<b>196,898</b>	0	0	0	0

### Item

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.

### Impact on FY2024 Operating Budget

The FY2016 SPLOST Fund budget includes funding for the salaries and benefits of several dedicated SPLOST employees.

### Funding

	Adopted FY24	Projected FY25	Projected FY26	Projected FY27	Projected FY28
SPLOST 2016	<b>1,324,798</b>	<b>750,000</b>	<b>250,000</b>	0	0

### Item

SPLOST 2022

### Description

SPLOST 2022 was approved for renewal by voters in 2020 and will be in effect from 2022 through 2027. 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.

### Impact on FY2024 Operating Budget

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

### Funding

	Adopted FY24	Projected FY25	Projected FY26	Projected FY27	Projected FY28
SPLOST 2022	<b>10,201,041</b>	<b>15,000,000</b>	<b>18,000,000</b>	<b>10,000,000</b>	<b>2,000,000</b>

## FY2024 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			1,789,115				<b>1,789,115</b>
<b>Redevelopment Bond</b>			800,000				<b>800,000</b>
<b>SPLOST 2011 Fund</b>					196,898		<b>196,898</b>
<b>SPLOST 2016 Fund</b>					1,324,798		<b>1,324,798</b>
<b>SPLOST 2022 Fund</b>			1,200,000		10,201,041		<b>11,401,041</b>
<b>Golf Course Fund</b>							
Food & Beverage							0
General Office		5,000					5,000
Maintenance		417,000					417,000
Operations							0
<b>Golf Course Fund Total</b>	0	422,000	0	0	0	0	<b>422,000</b>
<b>BLW Fund</b>							
General Administration		10,000					10,000
	0	10,000	0	0	0	0	10,000
Information Technology:							
IT	420,000						420,000
Network Services	620,200						620,200
Information Technology Total	1,040,200	0	0	0	0	0	1,040,200
Customer Care:							
Administration							0
Meters & Service			74,220	200,000			274,220
Customer Care Total	0	0	74,220	200,000	0	0	274,220
Electrical:							
Administration							0
Engineering	25,000				3,640,000		3,665,000
Distribution		14,000	792,044		850,000		1,656,044
Marketing							0
Operations & Maintenance				100,000			100,000
Warehouse		46,500					46,500
Electrical Total	25,000	0	14,000	838,544	4,590,000	0	5,467,544
Water & Sewer:							
Administration							0
Meter Maintenance			3,000	450,000			453,000
Pump Station Maintenance							0
Water Distribution		5,000	3,000	5,735,000			5,743,000
Waste Water Collection				800,000			800,000
Water & Sewer Total	0	0	5,000	6,000	6,985,000	0	6,996,000
<b>BLW Fund Total</b>	1,065,200	10,000	19,000	918,764	11,775,000	0	<b>13,787,964</b>
<b>Fleet Maintenance Fund</b>		305,000	35,000				<b>340,000</b>
<b>Grand Total</b>	<b>1,065,200</b>	<b>737,000</b>	<b>2,643,115</b>	<b>2,118,764</b>	<b>11,775,000</b>	<b>11,722,737</b>	<b>30,061,816</b>

# APPENDIX

**AN ORDINANCE**

**ADOPTING** An Annual Budget for the fiscal year beginning July 1, 2023, and ending June 30, 2024, for the various City of Marietta funds 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 2024 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 2024 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:	
Parks Bond	0.525
Redevelopment Bond	1.300
Debt Service Total	1.825
Cemetery	0.079
<b>Total</b>	<b><u>4.692</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 City of Marietta fund for the Fiscal Year ending June 30, 2024, are hereby adopted as shown on the following pages:

	Anticipated Revenues	Appropriated Expenditures
<b>General Fund</b>		
Operating Revenue and Other Sources	\$73,711,060	
City Council		304,598
City Clerk		295,593
Municipal Court		1,636,768
Mayor		155,881
City Manager		1,579,849
Finance		3,111,505
City Attorney		375,000
Human Resources and Risk		878,659
Management Civil Service Board		7,913
Development Services		1,534,642
Public Works		10,988,864
Parks, Rec, and Facilities		5,173,150
Police		21,555,251
Fire		16,085,357
Non-Departmental		10,028,030
<b>Total General Fund</b>	<b>\$73,711,060</b>	<b>\$73,711,060</b>
<b>Lease Income Fund</b>		
Operating Revenue and Other Sources	\$2,796,250	
Expenditures		\$2,796,250
<b>School System Fund</b>		
Operating Revenue and Other Sources	\$78,728,128	
Expenditures		\$78,728,128
<b>Cemetery Maintenance Fund</b>		
Operating Revenue and Other Sources	\$370,407	
Expenditures		\$370,407
<b>Community Development Block Grant Fund</b>		
Operating Revenue	\$491,932	
Expenditures		\$491,932
<b>Police Asset Forfeiture Fund</b>		
Operating Revenue	\$650,000	
Expenditures		\$650,000
<b>Marietta History Center Fund</b>		
Operating Revenue and Other Sources	\$268,147	
Expenditures		\$268,417
<b>Brumby Hall &amp; Gardens/GWTW Fund</b>		
Operating Revenue and Other Sources	\$144,739	
Expenditures		\$144,739
<b>Aurora Fire Museum Fund</b>		
Operating Revenue	\$8,470	
Expenditures		\$8,740
<b>Tree Preservation Fund</b>		
Operating Revenue	\$66,502	
Expenditures		\$66,502
<b>Hotel Motel Tax Fund</b>		
Operating Revenue	\$4,045,671	
Expenditures		\$4,045,671
<b>Auto Rental Excise Tax Fund</b>		
Operating Revenue	\$812,234	
Expenditures		\$812,234

	Anticipated Revenues	Appropriated Expenditures
<b><i>Redevelopment Bond Fund</i></b>		
Operating Revenue Expenditures	<b>\$800,000</b>	<b>\$800,000</b>
<b><i>2011 SPLOST Fund</i></b>		
Operating Revenue Expenditures	<b>\$196,898</b>	<b>\$196,898</b>
<b><i>2016 SPLOST Fund</i></b>		
Operating Revenue Expenditures	<b>\$1,324,798</b>	<b>\$1,324,798</b>
<b><i>2022 SPLOST Fund</i></b>		
Operating Revenue Expenditures	<b>\$12,562,487</b>	<b>\$12,562,487</b>
<b><i>Golf Course Fund</i></b>		
Operating Revenue and Other Sources Expenditures	<b>\$2,407,169</b>	<b>\$2,407,169</b>
<b><i>Conference Center Fund</i></b>		
Operating Revenue and Other Sources Expenditures	<b>\$2,695,601</b>	<b>\$2,695,601</b>
<b><i>Debt Service Fund</i></b>		
Operating Revenue and Other Sources Debt Service	<b>\$8,892,955</b>	<b>\$8,892,955</b>
<b><i>BLW Fund</i></b>		
Operating Revenue and Other Sources	\$160,363,512	
BLW Board	50,200	
General Manager	492,388	
Information Technology	7,586,040	
Board Attorney	30,000	
Customer Care	4,915,759	
Electrical	89,389,113	
Water and Sewer	34,091,023	
Non-Departmental	23,808,989	
<b>Total BLW Fund</b>	<b>\$160,363,512</b>	<b>\$160,363,512</b>
<b><i>BLW Vogtle Generation Trust Fund</i></b>		
Operating Revenue Reserve Increase	<b>\$1,835,076</b>	<b>\$1,835,076</b>

	<u>Anticipated Revenues</u>	<u>Appropriated Expenditures</u>
<b>Fleet Maintenance Fund</b>		
Charges for Services Expenditures	\$4,670,994	\$4,670,994
<b>Self Insurance Fund</b>		
Charges for Services and Other Sources Expenditures	\$20,503,067	\$20,503,067
<b>General Pension Fund</b>		
Charges for Services and Other Sources Expenditures	\$17,610,888	\$17,610,888
<b>Total All City Funds</b>	<b><u>\$395,956,985</u></b>	<b><u>\$395,956,985</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.

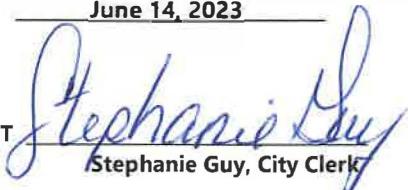
**Section 7:** This Ordinance shall become effective upon the signature or without the signature of the Mayor, subject to Georgia laws 1983, page 4119.

DATE June 14, 2023

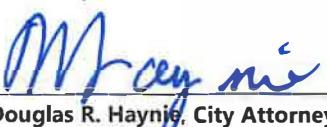
APPROVED

  
R. Steve Tumlin, Jr., Mayor

ATTEST

  
Stephanie Guy, City Clerk

APPROVED AS TO FORM

  
Douglas R. Haynie, City Attorney

  
6.14.23

## AN ORDINANCE

**ADOPTING** the final Ad Valorem tax levies for Fiscal Year 2024 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 2024; 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 as 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 2024 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:	
Parks Bond	0.525
Redevelopment Bond	1.300
Debt Service Total	1.825
Cemetery	<u>0.079</u>
<b>Total</b>	<u>4.692</u>

**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.

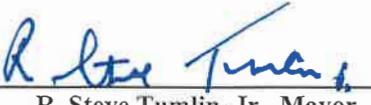
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**Section 4:** All Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed.

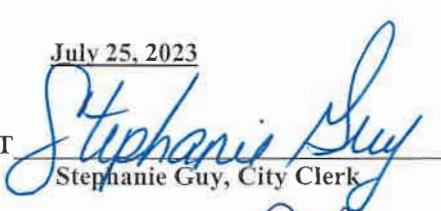
Section 5: This Ordinance shall become effective upon the signature or without the signature of the Mayor, subject to Georgia laws 1983, page 4119.

DATE July 25, 2023

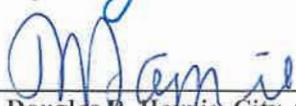
APPROVED

  
R. Steve Tumlin, Jr., Mayor

ATTEST

  
Stephanie Guy, City Clerk

APPROVED AS TO FORM

  
Douglas R. Haynie, City Attorney

# ACKNOWLEDGEMENTS

**Bill Bruton, City Manager**

## **Budget Division**

Sam Lady, Finance Director

Patina Brown, Deputy Finance Director

Tentisha Hunter, Budget Supervisor

Jacqueline Villa, Budget Analyst

Stephen Kirsch, Budget Analyst

## **Departmental Budget Contacts**

Ronnie Barrett	Daniel Cummings	Scott Lawler	Eric Patten	Howard Satterfield
Bruce Bishop	Nathan Donner	Kelly Mabry	Sherri Rashad	Russell Smith
Eric Black	Stephanie Guy	Christi Malec	Amy Reed	Kelsey Thompson
Rachel Bordeaux	Kim Holland	Brian Marshall	Keisha Register	Courtney Verdier
Rich Buss	Beth Keller	Timothy Milligan	Mark Rice	Lindsey Wiles
Jim Carmichael	Lonnie Kerr	Ron Mull	Tamara Ridgeway	Yvonne Williams
Brent Cheshire	Bronson Lagardere	Jammie Newsome	Kimberly Robinson	Renee Woods
Rick Churbock	William Lane	Kimberly Odom	Russell Roth	Becky Young

The department contacts listed above should be acknowledged for their efforts, cooperation, and contributions to the annual budget book. A special thanks to Kelly Huff, our Multimedia Specialist, for providing photos that highlight the City of Marietta; and to Formsmith for their quality printing. The FY2024 budget book cover was designed internally with aerial graphics acquired via the Adobe Stock photo contributor cited below.

Cover Photo Source: Boomsma, Jacob. Aerial View of the Atlanta Suburb of Marietta, GA. *Adobe Stock*, [https://stock.adobe.com/images/aerial-view-of-the-atlanta-suburb-of-marietta-georgia/466385234?prev\\_url=detail](https://stock.adobe.com/images/aerial-view-of-the-atlanta-suburb-of-marietta-georgia/466385234?prev_url=detail). Accessed 24 August 2023.

# GLOSSARY OF TERMS

**ACFR:** See Annual Comprehensive Financial Report.

**Annual Comprehensive Financial Report:** A report compiled annually by an external auditing firm which provides detailed information on the city's financial status.

**Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of when related cash is 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.

**American Rescue Plan Fund:** The American Rescue Fund was established in FY2022, as a result of \$11.1 million dollar funding received through the American Plan Act (ARPA). ARPA guidelines require that funds be utilized in an equitable way to bring relief to entities impacted by COVID-19. The City of Marietta Under the direction of the City Council, devised a Comprehensive Plan to appropriate funds.

**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, the BLW Fund accounts for the operations of the Electric, Water Distribution and Collection Systems and other activities to support these functions. 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.

**Brumby Hall and Gardens/GWTW Fund:** A Governmental Fund which accounts for the donations and operations of the museum, which showcases artifacts and memorabilia related to the famous novel and movie.

**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 the amount of any budget line item 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.

# GLOSSARY OF TERMS

**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.

**Budget Transfer:** Transfers for operating services between divisions of a department shall require a budget transfer request approved by the Department Director, Budget Manager, and City Manager.

**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.

**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.

**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.

**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.

**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 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.

**Conference Center Reserve 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. The revenue for the Conference Center that is derived from hotel/motel taxes collected by the City is capped at \$900,000. The excess funds are deposited into this reserve fund for later appropriation.

**Cost of Goods Sold:** The expenditure for goods or services purchased to resell them to customers. For instance, electricity, water and sewer commodities purchased to provide utility services to Board of Lights and Water (BLW) customers, or collectibles and merchandise purchased to be sold by the Brumby Hall and Gardens/GWTW gift shop.

**Debt Limit:** A maximum amount of debt that can be legally incurred.

# GLOSSARY OF TERMS

**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 like 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.

**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.

**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.

# GLOSSARY OF TERMS

**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 to eligible participants..

**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 receipts and disbursements of money from the operation of the City Golf Course.

**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 Brumby Hall and Gardens/GWTW.

**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.

**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.

# GLOSSARY OF TERMS

**Licenses & Permits:** Fees collected for the issuance of licenses and permits such as business licenses, building, and sign permits.

**Marietta History Center:** A Governmental Fund accounting for operation of the history museum, which features exhibits and galleries that highlight the history of Marietta and facts about the state of Georgia.

**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.

**Market Expansion Fund:** An internal fund established by the Board of Lights and Water (BLW) to set aside money for large capital projects to bring utilities to new areas and expand into new markets.

**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 addressing short term and long-term goals, and the plans for achieving them. It 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 Power and Water.

**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.

**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,

# GLOSSARY OF TERMS

inventory, and vehicles) and intangible property (stocks, taxable bonds, and cash).

**Personal Services:** The category term for expenditures for salaries, wages, overtime, standby pay, workers' 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 Replacement Fund:** A Governmental Fund which accounts for the funds the City is required to set aside each year to pay for its portion of the county-wide 800 MHz radio communications system replacement.

**Real Property:** Immobile property such as land, natural resources above and below the ground, and fixed improvements to land.

**Recommended Budget:** A compiled financial summary of proposed revenue and expenditure budgets for all city funds. This City Manager approved document is prepared and distributed to the City Council and Administration for review and approval, the document it is also made available to the public for feedback.

**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.

**School System Fund:** A Governmental Fund used to account for activity related to the collection and distribution of tax revenue to the Marietta City School System.

**Self-Insurance Funds:** This fund accounts for the activities of being a self-insured entity relating to casualty, liability, workers' compensation, and medical claims.

**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.

**Special Purpose Local Option Sales Tax:** The City receives 1% sales tax from SPLOST. The budget book includes SPLOST 2011, 2016, and 2022 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.

## GLOSSARY OF TERMS

**SPLOST Grant Fund:** A Governmental Fund used to account for funding awarded for transportation projects outside of those funded through 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.

**Tax Levy:** The total amount to be raised by general property taxes for purposes specified in the ad valorem tax levies.

**TIP:** See Transportation Improvement Program.

**Trust Fund:** A Fiduciary Fund used to account for assets held in trust, which are for the benefit of individuals or other entities.

**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.

**User Charges or Fees:** The payment of a fee for direct receipt of a public service by the party benefitting from the service.

**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.

**Water Sewer Rate Offset Fund:** An internal fund established by the Board of Lights and Water (BLW) to set

aside money to offset a rate increase in the Water and Sewer utility by absorbing all or part of the increased cost for commodities.

**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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