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**FISCAL YEAR  
2011 BUDGET**

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# FISCAL YEAR 2011 BUDGET

## CITY OF MARIETTA, GEORGIA

### JULY 2010 – JUNE 2011

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WILLIAM F. BRUTON, JR.  
CITY MANAGER

SAM LADY  
FINANCE DIRECTOR

LORI DUNCAN  
BUDGET MANAGER

DIANE SELLITTO  
BUDGET ANALYST



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Marietta  
Georgia**

For the Fiscal Year Beginning

**July 1, 2009**

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Marietta, Georgia, for its annual budget for the fiscal year beginning July 1, 2009.

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

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

# MAYOR AND CITY COUNCIL



**Annette Paige Lewis**  
Councilmember, Ward 1



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



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



**Johnny Sinclair**  
Councilmember, Ward 3



**Irvan A. "Van" Pearlberg**  
Councilmember, Ward 4



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

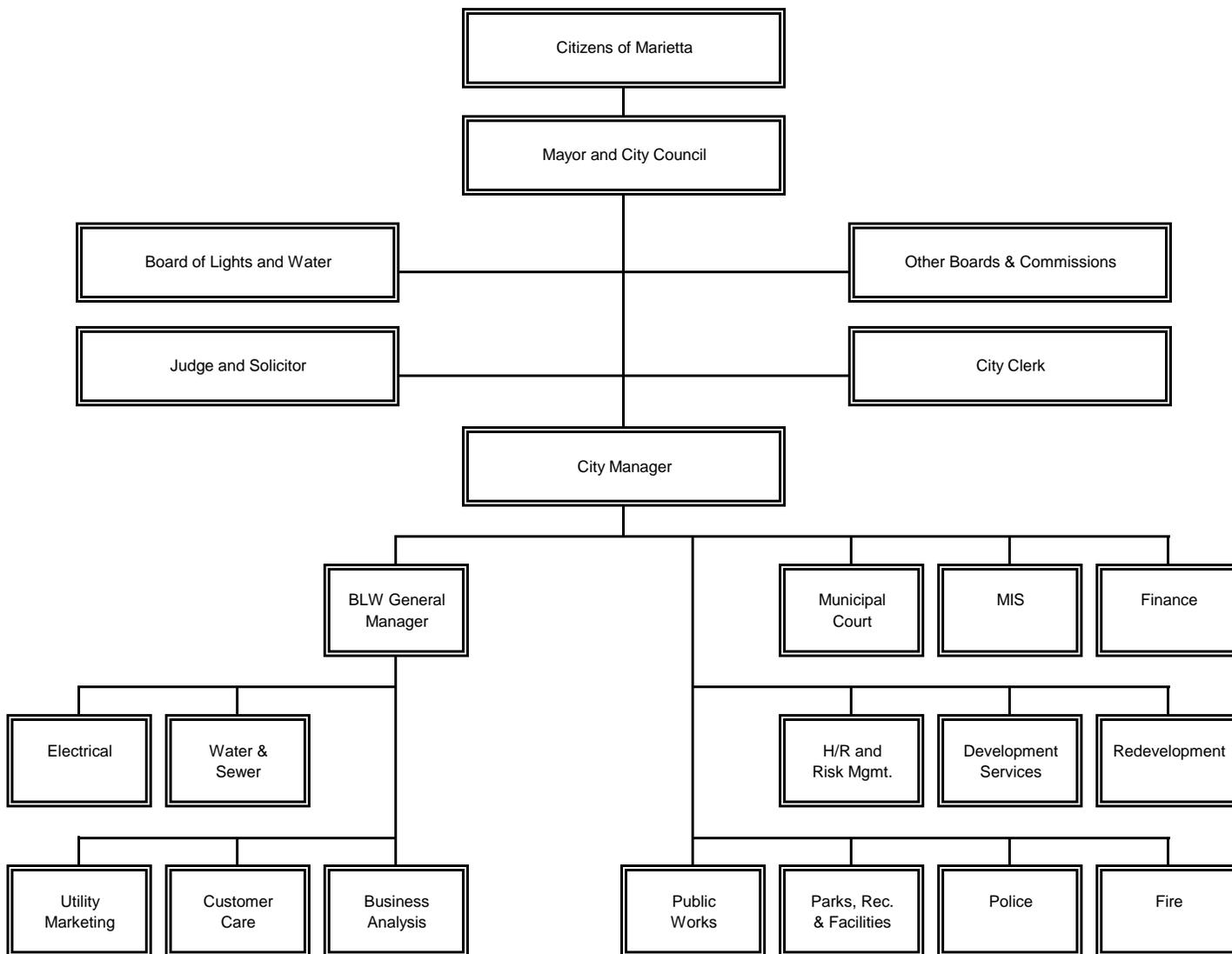


**James W. King**  
Councilmember, Ward 6



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

# CITY OF MARIETTA ORGANIZATION CHART



# OFFICIALS

## Mayor and City Council

R. Steve Tumlin, Jr.  
Mayor

Annette Paige Lewis	Ward 1
Griffin "Grif" L. Chalfant, Jr.	Ward 2
Johnny Sinclair	Ward 3
Irvan A. "Van" Pearlberg	Ward 4
Rev. Anthony C. Coleman	Ward 5
James W. King	Ward 6
Philip M. Goldstein	Ward 7

## Board of Lights and Water

R. Steve Tumlin Jr., Mayor  
Chairperson

Bruce E. Coyle	Board Member
Harlon D. Crimm	Board Member
Charles L. George	Board Member
Griffin "Grif" L. Chalfant, Jr., Councilmember	Board Member
Alice R. Summerour	Board Member
Terry G. Lee	Board Member

## City / BLW Administration

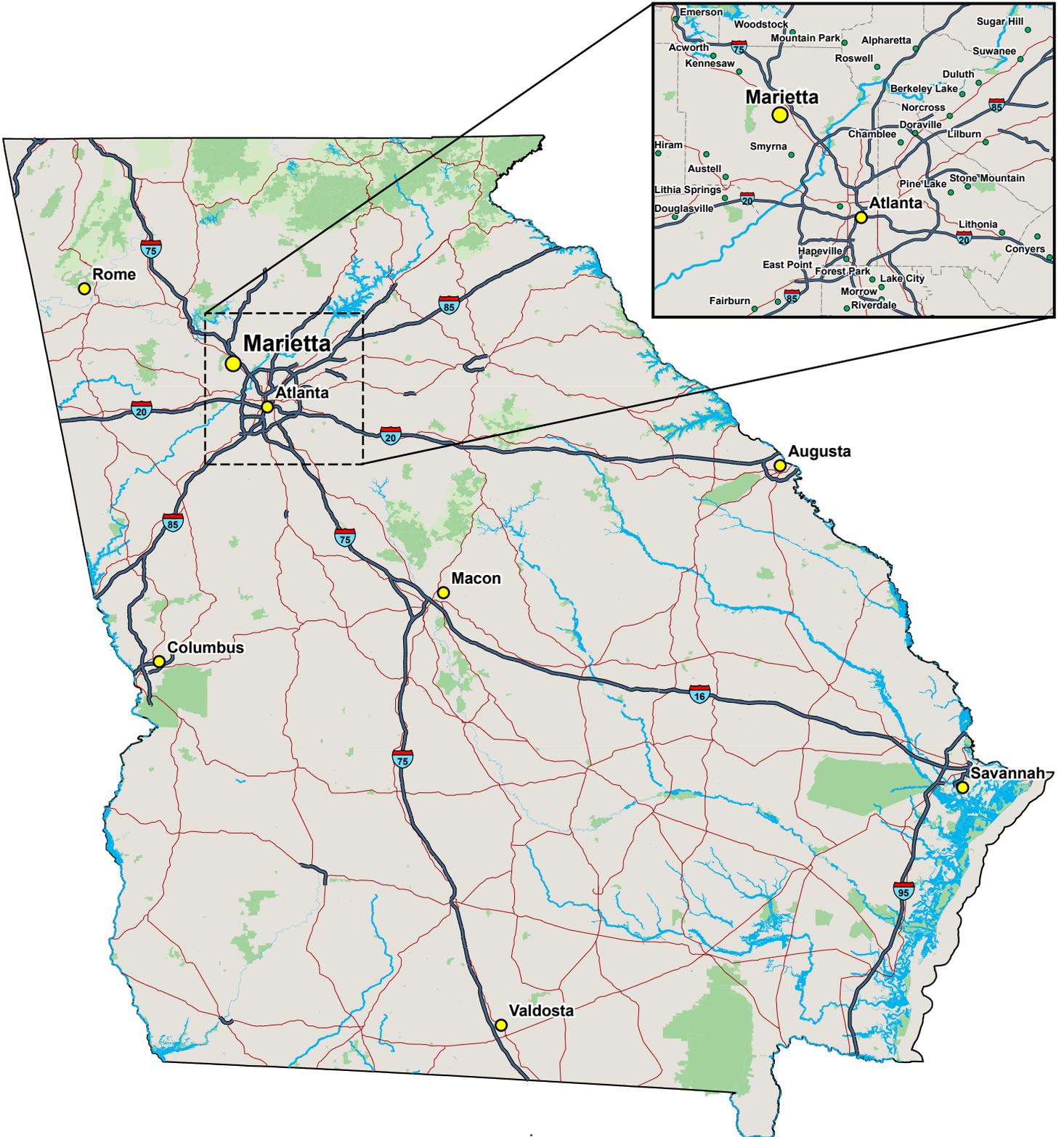
William F. Bruton, Jr.  
City Manager

Pamela Allen	Municipal Court Administrator
Ronald Barrett	MIS Director
Shannon Barrett	Assistant to the City Manager
Shannon Barrett	Acting H/R and Risk Management Director
Thomas Bell	Electrical Director
Brian Binzer	Development Services Director
Richard Buss	Parks, Recreation and Facilities Director
Daniel Conn	Public Works Director
Barry Echols	Utility Marketing Director
Herbert Edwards	Business Analysis Director
Daniel Flynn	Police Chief
Jackie Gibbs	Fire Chief
Stephanie Guy	City Clerk
Douglas R. Haynie	City Attorney
Sam Lady	Finance Director
Robert W. Lewis	BLW General Manager
J. Kevin Moore	BLW Attorney
Ronald Mull	Customer Care Director
Robert Snelson	Water and Sewer Director
Reggie Taylor	Redevelopment Director

# The State of Georgia

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### City of Marietta Location Map



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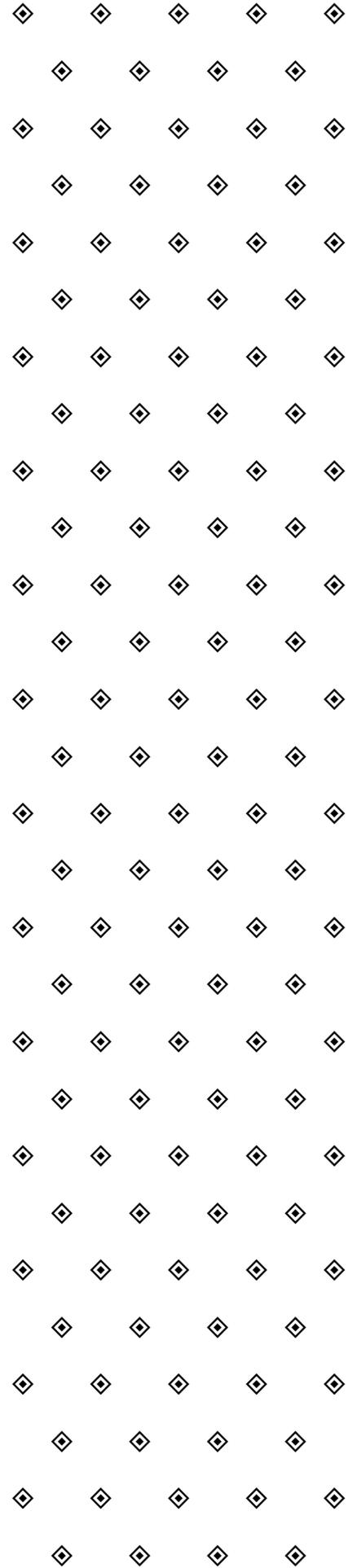
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# INTRODUCTION







**Office of the City Manager  
Budget Message  
Fiscal Year 2011**

July 1, 2010

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

I respectfully submit the official document for the adopted budget for fiscal year 2011, which begins July 1, 2010 and ends June 30, 2011. As the City's financial and spending plan for the new fiscal year, the adoption of the budget is one of the most important actions taken by the City Council each year. It authorizes resources and establishes a direction for our programs and services of the city government for the coming year in accordance with the City's Vision Statement, Strategic Plan and Comprehensive Plan.

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

The City's population has grown rapidly over the last several decades. Marietta has grown from a population of 30,829 in 1980 to an estimated 61,574 residents in 2009. We are awaiting 2010 Census numbers. Marietta saw its greatest population increase between 1990 and 2000 when the city gained more than 10,000 residents at a growth rate of 2.13% annually. The City of Marietta offers a wide range of housing for its residents. Housing units have grown from 13,768 in 1990 to approximately 26,633 in 2008. The City of Marietta is also a major business and employment center in the county. According to 2008 estimates from Claritas, more than 6,200 businesses operate in the city limits employing more than 115,000 persons. This growth in past years has been riding on factors such as full employment, good schools, low taxes, business and industrial expansion, and our location within the metropolitan region.

As a result of the national economic recession, Marietta's overall revenue picture has slowed over the last couple of years. While some areas still continue to increase, most areas are either stable or declining. Tourism revenue from hotel/motel taxes and auto rental taxes have dipped to their lowest levels; however, our downtown is doing better than most. Redevelopment has slowed but has not stopped. The city is feeling the effects of the national downturn in housing starts and sales, but because we are a built-out urban area, the impact is less pronounced than in many other metro communities.

The test of government is the ability to insure long-term operating functions without a disruptive impact upon those we serve. A city must maintain an expenditure rate that does not exceed its revenue growth, while allowing itself the flexibility to respond to changing conditions. To this end, it is important that the City Council and staff continue our efforts to follow a course that insures long-term as well as short-term stability.

## **BUDGET FORMAT**

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

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

Combined, these elements define what the City of Marietta has done, what it plans to do, and how it will accomplish these objectives. The FY2011 Budget is a plan that links developed organizational goals and objectives with the financial resources necessary to fund them. The allocation of money and personnel becomes increasingly important as more demands are placed on limited resources.

## **BUDGET GOALS FOR FY2011**

The FY2011 budget is based on the following goals incorporated into an overall strategy for minimizing the cost of local government:

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

## **FY2010 IN REVIEW**

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

The popular Concert in the Square series and new happenings such as the expansion of the farmers market, the first Friday art walks, programs for kids and adults at the renovated Strand Theatre and Theatre in the Square, and the Historic Marietta Trolley all draw large numbers of people to the downtown area, making downtown Marietta a popular destination. The economic development office and the parks and recreation staff collaborate in attracting vendors and consumers alike to the vibrant Square.



*Downtown Marietta provides dining, shopping, entertainment and other businesses. Marietta Square is a popular destination for residents and visitors.*



*This \$3.8 million construction project on Kennesaw Avenue included the replacement of the bridge, replacement and repair of the existing curb, gutter and sidewalks, improving the existing storm drainage system, and resurfacing the existing pavement.*

Marietta is in the midst of the largest makeover in Marietta's history with over \$97 million in streetscapes, sidewalks, trails, road, electrical and park improvements underway. 1% SPLOST funding will provide for gateway improvements at Roswell Street, Powder Springs Road, Franklin Road and Fairground Street. Improvements will span Fairground Street from Allgood Road to S. Marietta Parkway and will include a traffic calming roundabout at the Allgood Road and N. Fairground Street intersection. Roswell Street streetscape improvements provide a pedestrian-oriented street with new sidewalks, street trees and street lights from Park Street to the Square. Roswell Street will be improved by providing 4 lanes with a landscaped median from Victory Drive to Cobb Parkway. Funding is included for the replacement of the Kennesaw Avenue bridge, the Kennesaw Mountain to Chattahoochee River

multi-use trail, decorative street signs and new sidewalks. The BLW is making improvements in electric, water and sewer projects in all the makeover areas, by relocating and upgrading utilities, while moving some underground. Federal funding, private donations, TAD funding, BLW and city contributions are funding 307 new pedestrian lights and 169 new decorative street lights, the planting of more than 500 trees, renovations to Henry Park and Lewis Park, new sidewalks and traffic signals, and significant investments in the Renaissance District.

Marietta Square and Glover Park received a total makeover as well. The fountain was repainted and refurbished and the bricks in the park and along the sidewalks have just been replaced for visitor safety. Other upgrades include new black ornamental traffic poles, decorative bases and mast arms with special downtown signage. All old traffic signals were replaced with new LEDs to increase visibility and decrease the amount of energy required to operate the signals. The city installed wireless communication among the stop lights on all four corners of the Square so businesses won't be disturbed by workers installing wiring under the sidewalks. The city upgraded controller equipment including battery back-up capability to ensure traffic lights work during storms and power outages. Additional improvements to the Square included repaving city streets and constructing brick paver crosswalks and pedestrian areas.

Marietta's economic development office worked with the Georgia Department of Community Affairs to create Opportunity Zones within the city limits. This program encourages new businesses to locate in the city or expand existing businesses. When two or more jobs are created, businesses may be eligible to receive \$3,500 in employee state tax credits for each new job through October 2019. It was recently announced that at least 350 new technology jobs are coming to Marietta over the coming year as a Fortune 500 company moves two offices from California to a 260,000 square foot building on Canton Road off I-75. Marietta was chosen not only for its Opportunity Zone but also because of the community's plentiful, skilled workers and affordable real estate and energy. The establishment of Opportunity Zones is the most important economic development tool we have ever had.

Voters last fall approved a parks bond to improve Marietta's park system, and a citizen committee appointed by city Council is developing plans to implement the changes based on public input. The \$25 million bond can be spent on land acquisition; improvements to existing parks and facilities; development of parks, facilities, trails and greenspace; planning and design of improvements; and administration and contingencies. The first purchase of new park space occurred this spring, as the city bought the Preston Chase apartment complex on Franklin Road to expand the city's park system. The 13-acre property is inside the city limits and adjacent to greenspace Marietta already owns and along a proposed multi-use trail that would connect Kennesaw Mountain with the Chattahoochee River. Planning is underway for improvements to most of Marietta's parks, including a baseball/softball facility at Aviation, a soccer complex at Custer, and indoor facility on the North Loop and an outdoor recreation park at Hickory Hills.

Marietta's efforts to secure grant funding were successful last year. Marietta was selected to receive over \$1 million in grant funds as part of the American Recovery and Reinvestment Act (ARRA) for streetscape improvements on Roswell Street. In addition, the Atlanta Regional Commission (ARC) awarded Marietta \$3 million to fund streetscape and traffic improvements on Franklin Road. The Marietta Police Department is the recipient of two federal stimulus grants totaling over \$1 million to hire additional officers for up to three years. The city was also awarded \$785,000 to fund energy-efficiency improvements to the government campus and providing energy audits to the business community. A federal grant for almost a half million dollars was awarded to the city for the Safe Routes to School program to improve sidewalks at four city schools, improving the safety of students walking or bicycling to school. The City also received a Georgia DOT Gateway Grant for \$45,575 for landscaping projects along the North Loop from Polk Street to the Kennesaw Avenue overpass.

Marietta is putting in place the infrastructure needed to support new redevelopment projects. Marietta's current work to prepare for redevelopment will jumpstart the construction process and local economy when it begins to improve. By having the infrastructure in place, including power, water and sewage lines, developers building in Marietta will be able to more quickly construct homes and businesses when the economy begins to recover.

Marietta was reviewed by the Insurance Services Office (ISO) and was awarded a Class Two ranking based on several criteria including how well the fire department is distributed through the city, the quality and maintenance of the water system, 911 communications system, the number of firefighters assigned to reported fires and firefighter training. Marietta is now the highest rated department in Cobb County and one of the highest in the State of Georgia. This will decrease insurance for property owners in Marietta.

The MINT program is also seeing great success with new attractive single family houses being built and sold to first-time home buyers in the neighborhoods surrounding our downtown. The City has made a concerted effort to improve the design of these MINT houses, and they are now leading redevelopment on the streets on which they are built.



*The Marietta Fire Department conducted a training exercise by intentionally setting a house on fire to give firefighters experience battling a blaze in March 2010.*

Marietta's commitment to upgrading and replacing the water and sewer systems has been evident in projects completed in 2009 including the US 41 20-inch Water Main Replacement, major rehabilitation work on water storage tanks, and on-going replacement and rehabilitation of priority water and sewer infrastructure. In addition there are now over 4,000 feet of large water main replacements, 5,000 feet of water distribution line replacements, and 12,000 feet of sewer line replacements presently in design. System reliability and infrastructure improvements will continue to be realized due to the ability to achieve departmental goals set for critical areas of operation.

The BLW continued its massive capital improvement program designed to upgrade and enhance services in preparation for our future downtown redevelopment and the requirements of our SPLOST program. This new infrastructure will bring in additional revenue and allow the City to grow for decades to come. When the economy improves, Marietta will be ahead of our competition in our readiness to accept new development opportunities.

In the sanitation area, the city is also making substantial changes. In addition to picking up garbage at cost-effective rates, the city is now saving \$320,000 each year by providing recycling pickup using city staff instead of continuing to contract the service to a provider. Marietta's Sanitation division analyzed staffing schedules and shifted manpower to allow the city to bring its recycling program in-house.

In May 2010 the national bond rating agency Fitch Ratings increased the city of Marietta's bond rating from 'AA' to 'AA+', making Marietta the highest rated Georgia city Fitch evaluates. Marietta's bond rating is based on the city's ability to pay its debts and is a positive statement by outside third-party experts on the city's management,

financial strength and future. Having bond ratings increase during a tough recession is a reaffirmation of the city's financial management and economic outlook.

The city continued its year-long celebration of Marietta's 175<sup>th</sup> anniversary to honor the great communities in Marietta, including business, culture, education, government, history, neighborhood, civic, and religious. These events bring great numbers of people not only to Marietta Square, but to different parts of town. A commemorative book honoring Marietta's history was published containing more than 175 facts and pictures about the city from its founding in 1834 to the present.

Marietta was chosen to host the re-premiere of "Gone With the Wind" on the movie's 70<sup>th</sup> anniversary after receiving the support of Warner Brothers and Turner Classic Movies. The two-day event included a restaging of the 1939 gala including remaining cast members and VIPs walking the red carpet, autograph signings with actors who starred in the original movie and book authors, a costume ball, and the largest Virginia Reel performed on Marietta Square by costumed participants from Marietta and across the world.

The combination of Marietta's rich history and our progress in economic development has not gone unnoticed throughout the nation. NBC's the "Today Show" in New York called Marietta one of the top 4 places in America for house hunting to get the most bang for your buck. Another great honor came when CNNmoney.com editors picked the 100 places to live in the country and Marietta was on the list.



*Dancers set a world record doing the largest Virginia Reel on the Square at Marietta's exclusive celebration of the 70th anniversary of Gone With the Wind.*

### **FY2011 MAJOR INITIATIVES**

Marietta continues its makeover efforts by focusing on four main gateways: Roswell Street, Fairground Street, Franklin Road and Powder Springs Road. Projects will vary according to location but the list will consist of intersection improvements, new or improved turn lanes, providing four lanes with 18-foot wide landscaped medians, 6 to 8-foot wide sidewalks, street trees, pedestrian level street lights, and many other streetscape elements. Other projects include Tower Road improvements, road resurfacing, bridge rehabilitation and Advanced Traffic Management System (ATMS) expansion.



*The City of Marietta received federal funding for its Marietta Redevelopment Growth Fund and presented a \$75,000 check to Summit Industries, Inc., which will be used to hire three full-time employees and allow the company to expand and modernize.*

A major focus in the coming year is a continuation of the efforts to launch additional economic and redevelopment programs for the City. The downtown, existing industrial sites, aging rental property and distressed shopping centers will all be given special attention in an effort to secure our economic future. The City will continue our planning initiatives so that we can direct what that future will be. Redevelopment can then be focused toward projects that will have the greatest impact, such as the Franklin Road Corridor, the Powder Springs Road Corridor, and the Roswell Street streetscape project which is already in progress. The City will continue to work to expand the downtown along the Roswell and Powder Springs corridors. The City is committed to working toward continued improvement in the aesthetics and quality of Marietta as a whole, now and in the years ahead.



*The city of Marietta and Cobb Housing, Inc. debuted a new home at 44 Griggs Street in June 2010, one of several in Marietta sold by CHI to low-to moderate-income first time homebuyers.*

Increasing home ownership will continue to be a major focus of our redevelopment efforts. Several large scale projects broke ground within the last three years. These projects include Marietta Walk, which located along Powder Springs Street near downtown; Meeting Park, located in downtown Marietta; and the recently completed Emerson Overlook, also located in the downtown core. These major projects will have a tremendous influence in revitalizing the city center once the recession ends.

The City is eager to attract new customers for the utilities it provides through the Board of Lights and Water (BLW). Funding for new customers for electricity, water distribution, and wastewater collection, as well as system rehabilitation, are top priorities which have been addressed in this budget. Marietta has the fortunate ability to ensure that its utility infrastructure is top notch while staying committed to offering low rates for service.

The utility's capital improvement plan has committed millions of dollars toward the areas of redevelopment. The relocation of electric utility facilities along Powder Springs Road and Fairground Street are the two major projects for the Electrical Department. In addition, the construction of new feeders is necessary to support the increased demand due to the hospital expansion and growth in the surrounding area. Kennesaw Avenue recently had road crossings converted from overhead electric lines to underground and similar work will be done to relocate certain lines along Franklin Road.

Major water line replacements will continue along US 41 eventually reaching the service boundary at Canton Highway. Phase 3 is scheduled to start in September 2010 and Phase 4 is in design. Other water line replacements include Howard Street and Austin Ave. Sewer system evaluations are underway in the Rottenwood Creek drainage basin and sewer pipes will be replaced on a priority basis. Marietta Water will also upgrade water and sewer pipes as needed prior to the completion of road improvements planned for Fairground Street and Franklin Road.

After receiving recommendations from the Citizens Advisory Committee for Marietta's Parks, the City Council authorized improvements to go forward at many of Marietta's parks including, Brown Park, Hill Park, Laurel Park, Lewis Park, Merritt Park, Whitaker Park, Woods Park, Henry Park, Wildwood Park and Burruss Park. These initial improvements include a wide variety of projects from creating dog parks and walking trails to installing lighting, fencing and irrigation.

The City is eager to provide additional landscaped sites and overall beautification for city-owned property to establish a signature appearance for the City of Marietta. Seasonal color, turf maintenance and tree preservation are priorities in enhancing the visual qualities at city gateways, along major corridors, and in the downtown area. Grant funds will be sought whenever possible to assist in this effort.



*The city of Marietta and mountain biking enthusiasts hit the trails to open four hiking and family-friendly mountain-biking trails at Burruss Park.*

The City is replacing thousands of lights, ballasts and fixtures throughout city facilities to energy-efficient fluorescent lighting. We are also putting timers and photo cells in city parks and replacing traffic lights with LEDs, all in an effort to reduce the energy consumption of existing lights. Marietta is using 330-gallon tanks to

capture rain from the rooftops of city buildings to water the city's plants and trees. The City will purchase more truck-mounted tanks to maximize this program. As the community looks to conserve water during drought conditions, Marietta Water offers rebates for installing more efficient toilets, and Marietta Power and Water are offering customer energy and water conservation audits.

Information technology continues to be a priority. We are also committed to reaching out to our citizens and customers through our web site. The city recently launched Facebook, Twitter and Flickr pages online as a way for the public to easily learn about city news and community events. Paying court citations and parking tickets online is one way we're improving customer service through 24x7 access to the virtual city. We are also pursuing web-based software solutions for tax bills and business licenses.

The Sanitation Department is continuing its pilot program in which all new developments use a new system of trash pickup. Large roll-carts are issued to new homeowners in these areas and the city has outfitted trucks with arm lifts. As the normal replacement rotation of garbage trucks takes place, the City will be purchasing trucks outfitted with lift arms so that we will be ready to expand the program and transition easily to the new method of pickup. Existing subdivisions will be surveyed to see if any would like to utilize this new service.

## **FOUNDATION FOR THE BUDGET**

### **REVENUE**

Marietta has been in the fortunate position of being able to ride out the storm during downturns in the economy. Strong fiscal policies, ample reserves, and a diverse revenue base have sustained the City while waiting for turn-arounds in the national and local economies. There is a need for additional revenue to adequately fund capital requirements as we go forward. However, no tax increases or fee increases are approved for the coming year.

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

#### **Property Taxes**

The value of Marietta's tax digest in conjunction with applicable exemptions decreased in 2010 by an overall 7.4%. The commercial side decreased by 2.1% and the residential side decreased by approximately 13.5%. Personal property values decreased by 9.4% and the digest for ad valorem taxes for motor vehicles went down by 0.1%. This is the largest decrease in values that Marietta has seen in its recent past.

However, revenue projections in the general fund do not show as large of a revenue decrease due to Marietta's tax law that froze residential property values in 2001 for tax relief purposes. This law states that if a property's value increases after the 2001 base year, an exemption will be granted in the amount of the increase. In this scenario, the tax owed on this property remains steady even though the property value has increased. In 2010, we estimate that the opposite is true as well. As a property's value decreases, the exemption will decrease by the same amount, keeping the tax owed at the same level as the prior year. If property values fall below the 2001 base year, then the tax revenue amount collected will be less than the prior year.

Tax collections in the debt service fund will increase due to the new levy for the voter-approved City Parks general obligation bond. A millage rate of 0.55 mills will apply to assessed property values.

#### **Miscellaneous Taxes**

Tourism taxes are expected to decline in the coming year. Hotel/Motel Tax revenue is budgeted 20.3% lower than last year and Auto Rental Excise Taxes are budgeted at a 13% decrease. The total budget for tourism of \$1.9 million is well below projections in recent years. Wholesale taxes on alcoholic beverages is budgeted 5.5% lower than last year. The Insurance Premium Tax is budgeted 3.2% less than last year. Franchise Fees are expected to increase in many areas; however, telephone franchise taxes are expected to continue its steady decline. The revenue generated by the 1% SPLOST for new road projects and improvements is remitted to the

City by Cobb County at a scheduled rate, which is the same as last year's amount, although we expect the total amount raised to be slightly less than expected.

### Licenses and Permits

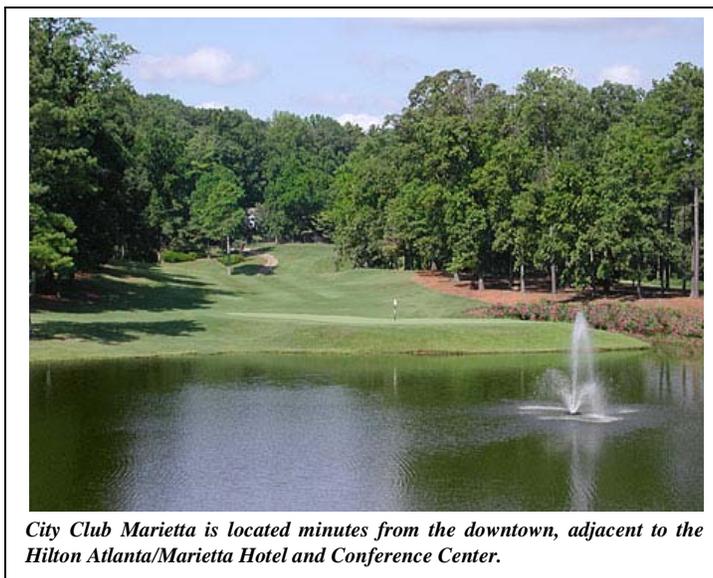
Business License revenue decreased the last three years, with last year's decrease being 7.9%. This is a direct result of the sluggish local economy. All categories of businesses, including manufacturing, general retail, service-oriented businesses and professionals such as doctors and lawyers, produced an across-the-board decrease in revenues over the last couple of years. General building permits decreased by 17% in FY09 and could decrease in FY10 by as much as 20%. With our infrastructure in place in redeveloped areas and having some developments already underway, building should recommence more quickly in Marietta as compared to the local region, and we are hopeful that this trend will begin in the coming year.

### Charges for Services

Overall this category is budgeted at essentially the same amount as last year. Recreation fees are expected to be consistent with last year's budget numbers for youth and adult recreation programs, summer day camp programs, arts and crafts festivals, concerts, sports teams, and special events. Sanitation services include solid waste and yard waste pickup, recycling, and special large pickups at a level of service that is unsurpassed by neighboring communities. Minor sources such as copying fees, false alarm fees, and the charge to the school board for tax collection services round out this category.

The BLW is committed to providing reliable and high quality service at the lowest possible ratepayer cost. In the recent past, the water and electric rate structures have been increased in order to cover the rise in cost of purchasing these commodities from our suppliers. In addition, the BLW adopted a water conservation plan as well as a water conservation rate structure. While the state drought has been declared over, Marietta Water customers continue to follow conservation practices, and sales volumes are anticipated to be close to FY10's figures.

Marietta City Club, the City's golf course, remains a leader in public golf courses in the metropolitan area. The quality and attractiveness of the course and the friendly service in both golf operations and concessions has helped to ensure a steady number of rounds, tournaments and outings over the years. A remodel of the clubhouse to accommodate meetings and special events and an upgrade of the kitchen and grill area has helped the operation maintain revenue during the recession.



### Fines and Forfeitures

While this category of revenue fell well short of projections in FY10, the budget for FY11 is in line with the actual estimated collections from last year. Printing citations in both English and Spanish, providing foreign language interpreters in an effort to process more cases without continuances, the addition of court days, and the hiring of an additional staff member for collecting past due fines in the Municipal Court Department are all strategies for increasing the prompt collection of fines. The Police Department purchased a video clip feature to add to the photo red-light enforcement of intersections. This feature is a 10-second video which more effectively proves the violation and cuts down on appeals, thus increasing timely collections. Police Department reports show crime and traffic violations are down in Marietta, which is also evidenced by the 9% decrease in revenue in this category since FY09.

### Miscellaneous

Interest income and investment earnings have been extremely inconsistent in recent years. This category is budgeted conservatively in all funds, with neither great gains nor losses expected.

### EXPENDITURES

Although we were unable to fund many requests, this budget allows us to maintain service levels without layoffs or furloughs. In addition, we have pulled together funding from several sources, such as federal grants, SPLOST collections, BLW, TAD collections, private donations and city contributions in order to continue the largest makeover in Marietta's history. This \$97 million project covers streetscapes, sidewalks, trails, road, electrical and park improvements.

Below is 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.

### FY2011 Budget

FUND	PERSONAL SERVICES	OPERATING	CAPITAL	FY2011 BUDGET
General Fund	34,187,628	13,566,870	300,000	<b>48,054,498</b>
Lease Income Fund	0	2,249,731	0	<b>2,249,731</b>
TAD City Center	0	851,155	0	<b>851,155</b>
Cemetery	85,551	292,853	0	<b>378,404</b>
Housing Assistance	668,897	5,523,771	0	<b>6,192,668</b>
CDBG	174,360	24,054	0	<b>198,414</b>
Weed & Seed	169,452	161,282	4,884	<b>335,618</b>
Grants	13,321	200,500	0	<b>213,821</b>
Asset Forfeiture	0	650,000	0	<b>650,000</b>
Gone with the Wind Museum	61,783	72,339	0	<b>134,122</b>
City Parks Bond Fund	90,259	0	11,909,741	<b>12,000,000</b>
Hotel Motel Tax Fund	0	1,580,000	0	<b>1,580,000</b>
Auto Rental Excise Tax	0	320,000	0	<b>320,000</b>
SPLOST	236,427	4,114,280	15,017,039	<b>19,367,746</b>
Golf Course	0	2,129,070	6,000	<b>2,135,070</b>
Conference Center	0	2,803,800	0	<b>2,803,800</b>
Debt Service	0	9,828,201	0	<b>9,828,201</b>
Board of Lights and Water	14,807,542	122,943,933	15,016,401	<b>152,767,876</b>
Motor Transport	747,142	2,440,703	7,000	<b>3,194,845</b>
Health Insurance	0	8,458,940	0	<b>8,458,940</b>
Workers Compensation	0	878,816	0	<b>878,816</b>
Property Casualty	0	929,379	0	<b>929,379</b>
General Pension	0	8,433,982	0	<b>8,433,982</b>
<b>TOTAL</b>	<b>51,242,362</b>	<b>188,453,659</b>	<b>42,261,065</b>	<b>281,957,086</b>

## Personal Services

As we see changes in the marketplace or in service delivery needs, Marietta carefully plans and adapts its personnel position allocations to address those issues. The City took a conservative approach when looking at staffing levels for the coming year. There are no new permanent positions approved in the budget. Two temporary positions were added that are tied to specific funding sources: The SPLOST Project Manager is allocated in the SPLOST fund and will remain until the project is complete. The Landscape Architect/Project Manager position is allocated to the City Parks Bond Fund and, likewise, will remain until those projects are complete. Marietta is committed to preserving jobs throughout the city and because of this, all employee programs and benefits were evaluated for funding ability. There are no pay increases budgeted for employees in FY11, and all temporary agency contracts have been completed. The General Fund cut back its overtime and standby budgets last year and will remain at those funding levels through FY11. A small increase for health insurance costs has been budgeted for the January 2010 renewal. The General Fund has a budgeted salary savings of \$1.15 million, which must be made up through current and future vacancies and a selective hiring freeze for the next 12 months. Unfilled positions will be reviewed on a case by case basis for backfilling, such as in the Marietta Police Department and Marietta Fire Department where adequate levels must be maintained in order to provide high quality protection services. The ability to secure federal grant funds in order to hire officers is a valuable strategy. Recently the city was successful in securing \$1 million of federal funds to assist with the employment of police personnel.

## Operating

Cutbacks have been made in the city-wide operating budget to compensate for rising expenses to the City such as contract increases for buildings and grounds maintenance, landfill fees, professional and consulting services, addressing federal requirements, rising costs for property and health insurance, increased legal fees and rising fuel prices. Departments cut an average of 7% where it didn't affect service levels. These cuts come on the heels of last year's 15% cuts and the previous year's 7% cuts. In the BLW, the largest operating cost is for the resale of electric, water and sewer services. Electric Cost of Goods Sold and Water/Sewer Cost of Goods Sold comprise 76.7% (\$78.1 million and \$16.2 million, respectively) of the total operating services budget of \$122.9 million.

## Capital

The General Fund approached its capital budget very differently this year in order to balance the budget. While there are always capital needs throughout the city, such as the routine replacement of vehicles, the city put those expenses on hold for the coming year. Instead, a capital contingency fund was established for items that break during the year and cannot be repaired. A typical capital budget in the general fund is about \$1 million to \$1.5 million. Setting up a \$300,000 contingency budget for FY11 is a necessary strategy to delay the purchase of capital items in order to ride out the slumping economy. Marietta is pursuing other strategies in order to stretch capital dollars. Grant funds are confirmed that will provide five new police vehicles during FY11. Federal and Local Police Asset Forfeiture funds are scheduled to purchase three specialty vehicles in the coming year. At 2010 fiscal year end, savings from the public works operating budget were used to purchase a previously-owned track loader at a substantial cost savings. Other pre-owned vehicles for the Streets and Traffic division are under review for purchase, which will use the \$300,000 contingency budget very effectively during the year.

The BLW capital budget is funded at approximately \$15 million. The Electrical System budget totals \$5.48 million, which includes projects such as Service to New Customers and System Improvements, which will expand the BLW's customer base with the goal of maintaining low rates due to increased volume sales.



*The city of Marietta completed in May 2010 a four-month renovation of the Square and Glover Park downtown. The city installed ornamental poles for lights and traffic signals, decorative lighting and consolidated signage, brick crosswalks, a refurbished fountain in Glover Park, waterlines on three sides of the Square, more parking and battery backup for traffic lights.*

Water and Sewer system projects make up \$3.95 million of the BLW's capital budget. The majority of these expenditures involve Water Line Replacements and Sewer System Upgrades. A major project in the technology area is the SCADA Upgrade, budgeted at \$2.3 million in FY11. This project will provide fiber optic links from a central SCADA system to 17 distribution substations, 117 feeder tie switches and six water sites. Utility relocations for SPLOST projects are budgeted at \$1.2 million.

Public Works transportation and road projects account for about \$11.2 million of the capital budget in the SPLOST Fund. Such projects as road improvements, new road construction, general street, drainage and intersection improvements, sidewalk and multi-use trail construction, and street resurfacing and repairs are funded by collections from a 1% special purpose local option sales tax enacted as of January 1, 2006.

In the City Parks Fund budget, capital expenditures of \$12 million are budgeted for the acquisition of land for new parks and new park construction, the renovations to existing parks and facilities, and general improvements to city park properties. These expenditures are funded by a \$25 million general obligation bond for city parks that was approved by the citizens in 2009.

A small capital budget in the Golf Course Fund of \$6,000 is budgeted to purchase a new net for the driving range. The Motor Transport Fund plans to purchase diagnostic software for Fire and heavy duty vehicles. In the federally-funded Weed and Seed Fund, the capital budget includes two computers for the Police Athletic League office, totaling over \$4,000.

## **CONCLUSION**

This budget seeks to strike a balance between continuing to provide quality services to our citizens, while minimizing the cost associated with local government so that we can operate within an environment of shrinking revenue. We have been fortunate over the course of time to improve service levels, keep taxes the lowest in metro Atlanta for a city our size and improve on the financial integrity of the City. The FY2011 budget was very difficult to balance because of the loss of revenue resulting from the economic recession. We will maintain a stable financial position as we wait to see how the national and local economies play out over the next year. This budget is designed to hold the course wherever possible and focus our resources on the areas which will be of the greatest benefit to our citizens and to those who work in Marietta and visit our City. We are committed to working together toward one common goal, and this is to continue to provide the high quality of government that our constituents deserve.

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

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

Sincerely,

William F. Bruton, Jr.  
City Manager

# INTRODUCTION

## ***THE BUDGET BOOK***

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

The **Introduction** contains the budget message, budget calendar, information about Marietta, Vision Statement and the City's Comprehensive Plan and Financial Policies.

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

The sections for **Governmental Funds, Proprietary Funds** and **Fiduciary Funds** are comprised of the normal on-going expenses of departments, including personal services, operating and capital. These sections also provide a history of expenses for each department or accounting entity since FY07. The number of budgeted positions is the number of full-time personnel authorized for each department at the beginning of each fiscal year.

The **Capital** section includes new projects as well as projects from the prior years' Capital Improvement Program (CIP) that have been updated to reflect changing priorities and conditions. This information includes a five-year projection as well as the impact on the FY11 Operating Budget.

The **Appendix** includes information such as a Personnel Position Summary, Statistical information, a Glossary of Terms and Index.

## ***THE BUDGET PROCESS***

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

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

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

Each department director is responsible for compiling and submitting budget requests for operating and capital expenditures. The personnel budget is handled by the Human Resources and Risk Management Department. Service proposals are also the responsibility of the department director and include items such as new positions and reclassification requests and any new service initiatives.

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

# INTRODUCTION

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

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

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

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

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

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

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, computes the millage rate and presents it to Council for review. A public notice detailing the tax levy for the past five years and a proposed levy for the coming year is published in the local paper. Three public hearings are held during the month to allow for public comments and questions. The final millage rate is then adopted at the end of July.

## ***AMENDING THE BUDGET***

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

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

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

# INTRODUCTION

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.

## ***BASIS OF PRESENTATION***

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

### **Governmental Funds**

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

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

**Capital Projects Funds:** The City Parks Bonds Fund provides funding for land acquisition, development of new parks and improvements to existing parks. The SPLOST Fund consists of the 1% county sales tax proceeds from the 2005 SPLOST. This SPLOST is for 2 purposes: DOT projects such as road, sidewalk and general streets and drainage projects and the County-wide Interoperability Communications project. The Citywide Projects Fund is used to fund major capital improvement projects or capital purchases throughout the City.

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

### **Proprietary Funds**

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

**Internal Service Funds:** These funds are used to account for services performed by a central service department for other departments or agencies of the governmental unit. The Motor Transport 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's self-insurance funds are internal service funds as well. They are: Health Insurance, Workers Compensation and Property and Casualty.

# INTRODUCTION

## Fiduciary Fund

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

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

## **BASIS OF BUDGETING**

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

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

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

Unencumbered appropriations lapse at year-end.

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

# INTRODUCTION

## **THE BUDGET CALENDAR**

### **January**

- 9 All Service Proposals for Reclassifications due
- 20 Budget Kickoff: a. Present Vision Statement and Goals of the City Council to Department Directors  
b. Present revenue forecast, budget calendar and instructions to Department Directors
- 30 All Service Proposals for New Positions, New Programs or Projects due

### **February**

- 3-4 Budget training sessions for individuals responsible for the preparation of their department's budget
- 6 Operating Budget requests entered in computer database due
- 27 Capital Budget requests due to Finance

### **March**

- 1 Budget meetings with City Manager, Department Directors, BLW Budget Committee, various staff members throughout March and April
- 5 Payroll budget due to Finance from the Human Resources Department
- 13 Departmental Strategic Plans due

### **April**

- 13 Preliminary budget presentation to City Council

### **May**

- 1-8 Budget Work Sessions with City Council
- 11 BLW Board approves their budget
- 22 Recommended Budget Book distributed to City Council
- 27 Recommended Budget Book presented to City Council

### **June**

- 3 Public Hearing on the Recommended Budget
- 9 City Council adopts Final Budget and Tentative Millage Rate

### **July**

- 28 City Council adopts Final Millage Rate

# OVERVIEW OF MARIETTA

## *HISTORIC DEVELOPMENT*

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

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

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

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

# OVERVIEW OF MARIETTA

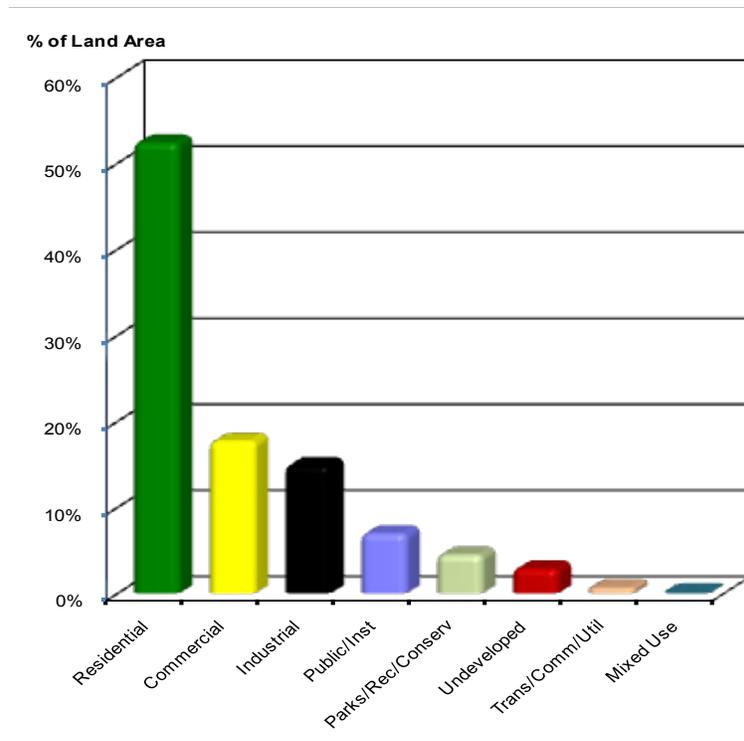
## PHYSICAL CHARACTERISTICS

As of July 2010, the City of Marietta contained 23.07 square miles of land. The table and graph below illustrate the breakdown of land uses within the City. Marietta's land uses remain unchanged from last year.

**Land Area Composition City of Marietta**

Land Use Type	% of Land Area
Residential	52.38%
Commercial	17.68%
Industrial	14.91%
Parks/Recreation/Conservation	4.49%
Public/Institution	6.96%
Transportation/Communication/Utilities	0.65%
Mixed Use	0.05%
Undeveloped	2.88%
<b>Total Land Area</b>	<b>100.00%</b>

**Land Area Composition**



# OVERVIEW OF MARIETTA

## ABOUT MARIETTA

	1980	1990	2000
# Households	12,848	19,784	23,945
Less than \$10,000	3,899	3,023	2,068
\$10,000 to \$14,999	2,440	1,638	1,209
\$15,000 to \$24,999	3,426	4,114	3,165
\$25,000 to \$34,999	1,687	3,701	3,573
\$35,000 to \$49,999	853	3,622	4,579
\$50,000 or more	543	3,686	9,351
Median Household Income	\$15,206	\$23,371	\$40,645

Source: U S Census

	1990	2000
Armed Forces	227	157
Civilian Employed	24,226	32,172
Civilian Unemployed	1,378	1,968
Not in Labor Force	10,356	12,407

Source: U S Census

1980	\$8,106
1990	\$15,808
2000	\$23,409

Source: U S Census

	Less than \$200	\$200 - \$299	\$300 - \$499	\$500 - \$749	\$750 - \$999	\$1,000 - \$1,499	No cash rent
1990	897	604	7119	4122	153	92	169
2000	617	358	851	5018	6320	1654	767

Source: U S Census

	Less than \$50,000	\$50,000 - \$99,000	\$100,000 - \$149,000	\$150,000 - \$199,000	\$200,000 - \$299,000	\$300,000 - \$499,000	\$500,000 or more
1990	470	3,006	1188	628	341	97	36
2000	132	2,325	1654	1690	1709	524	150

Source: U S Census

# OVERVIEW OF MARIETTA

<b>Marietta Industry Status</b>			
Industry Sector	1980	1990	2000
Employed Persons 16 years and older	15,987	24,226	32,172
Agriculture, forestry, fishing, hunting, and mining	125	220	107
Construction	1,138	1,626	5,535
Manufacturing	2,770	2,786	5,124
Transportation, communications and utilities	1,301	2,026	1,097
Wholesale trade	981	1,653	1,262
Retail trade	3,063	4,738	5,306
Finance, insurance, real estate, banking, credit agencies, and rental and leasing	1,326	2,537	3,107
Professional, scientific, management, administrative, waste management and other svcs	2,112	4,411	8,300
Educational, health, and social sciences	2,141	2,966	5,330
Art, entertainment, recreation, accommodation and food services	261	285	4,385
Public administration	769	978	724

Source: U S Census

<b>Marietta Population by Race/Ethnicity</b>			
	1980	1990	2000
Caucasian	25,367	32,836	28,544
African-American	4,757	8,942	17,090
Hispanic/Latino	366	1,418	9,947
Other	339	933	3,167

Source: U S Census

<b>Marietta Age Distribution Percentages</b>			
	1980	1990	2000
Under 5	6.3%	7.4%	7.9%
Age 5 - 14	12.3%	10.1%	11.6%
Age 15 - 24	21.6%	18.8%	17.0%
Age 25 - 34	22.0%	26.3%	24.1%
Age 35 - 44	10.1%	14.5%	15.4%
Age 45 - 54	9.0%	7.8%	10.2%
Age 55 - 64	8.8%	4.5%	5.5%
Age 65 and over	9.9%	10.6%	8.3%

Source: U S Census

<b>Marietta Climate</b>	
Mean Annual Temperature	61° F
Hottest Month	July
Average July Temperature	79° F
Coldest Month	January
Average January Temperature	41° F
Average Humidity (A.M.)	82%
Average Humidity (P.M.)	56%

Please note that 2010 US Census information was not available at the time of print.

# VISION STATEMENT AND STATEMENT OF GOALS

## STATEMENT 1

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

Goals:

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

## STATEMENT 2

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

Goals:

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

# VISION STATEMENT AND STATEMENT OF GOALS

## STATEMENT 3

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

Goals:

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

## STATEMENT 4

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

Goals:

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

# VISION STATEMENT AND STATEMENT OF GOALS

## STATEMENT 5

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

Goals:

1. Attain owner occupancy in more than 50% of our homes by the year 2009.
2. Support and secure funding for the Marietta Redevelopment Corporation to power the regeneration of the community. A portion of the newly created or renovated housing units will be reserved for low to moderate-income families.
3. Have “Johnny Walker Homes” under construction in 2006.
4. Convert portions of developed multi-family housing properties located on Franklin Road to new development.
5. Continue to encourage more diverse housing units in the downtown area and encourage quality single-family detached housing throughout the city.
6. Build 250 affordable first-time homebuyer units by 2010.
7. Continue to educate residents and homebuyers to strengthen their ability to buy, retain and maintain their homes.
8. Work with the Marietta Housing Authority, Cobb Housing Inc. and other agencies to redevelop and revitalize the Franklin Road, Roswell Street, Allgood and Powder Springs Road corridors as well as other areas of our city.
9. Ensure safe housing for all residents.
10. Provide a Public Safety employee home ownership program in target areas by 2007.
11. Rehab or replace 10% of city rental housing by 2010 – 1600 units.

# VISION STATEMENT AND STATEMENT OF GOALS

## STATEMENT 6

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

Goals:

1. Design and build a pedestrian bridge over the S. Loop by 2009.
2. Address traffic issues from West Marietta to Central Marietta and beyond, beginning February 2006. Within 18 months we will have a plan to forward to the State DOT.
3. Reconstruct all existing roads greater than two lanes using boulevard standards. Where not practical, reconstruct all existing roads greater than two lanes as tree-lined streets.
4. Construct all new roads greater than two lanes using boulevard standards.
5. Support the creation of a trolley bus system to operate in and around the city.
6. Support new downtown parking, the design of which will be integrated with commercial development.
7. Connect Powder Springs Road to S. Cobb Drive as previously approved by the voters.
8. Complete the Stone Mountain to Kennesaw Avenue Trail through Marietta by 2009.
9. Work with the State DOT to reroute Highway 5 out of downtown Marietta to US 41 or I-75. The city will take control of Church and Cherokee Streets.
10. Work with Cobb County DOT to make S. Cobb Drive, from US 41 to Atlanta Road, a parkway.

## STATEMENT 7

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

Goals:

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

# VISION STATEMENT AND STATEMENT OF GOALS

## STATEMENT 8

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

Goal:

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

## MISSION STATEMENT

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

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

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

## Policies

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

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

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

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

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

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

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

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

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

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

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

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

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

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

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

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

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

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

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

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

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

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

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

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

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

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

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

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

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

# FINANCIAL POLICIES

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

## ***BUDGETARY POLICIES***

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

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

### **Budget Amendments:**

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

### **Budget Transfers:**

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

## ***CAPITAL BUDGET POLICIES***

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

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

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

## ***REVENUE POLICIES***

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

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

# FINANCIAL POLICIES

## ***FIXED ASSET POLICY***

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

## ***RESERVE POLICIES***

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

**Utility Reserves:** Cash reserves will be determined based on a three-tier approach designed to meet the fiscal demands posed by a range of contingency conditions. Each Tier also encompasses the preceding tier(s). Tier 1 or the Reserve Floor is the sum of one month's operating expenses excluding depreciation and a weather contingency factor equal to 2% of the estimated annual electric sales revenue. Tier 2 or the Operating Reserve includes funds needed to pay for uncompleted contracts and obligations plus funds sufficient to pay for relocation projects mandated by the DOT. Tier 3 or the Target Reserve consists of an Underground Utility contingency and an Unplanned Capital Expenditure contingency in order to protect assets and support redevelopment.

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

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

## ***DEBT POLICIES***

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

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

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

## ***INVESTMENT POLICIES***

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

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

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

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

# FINANCIAL SUMMARY





# SOURCES AND USES OF FUNDS

GENERAL FUND	FY09 Actual	FY10 Appr Budget	FY10 Final Budget	FY10 Yr-End Est	FY11 Budget
<u>Revenue</u>					
General Property Taxes					
Real Estate Taxes	6,394,451	6,246,200	6,246,200	6,340,755	6,285,000
Personal Property Taxes	1,354,188	1,280,000	1,280,000	1,283,741	1,250,700
<b>Total General Property Taxes</b>	<b>7,748,639</b>	<b>7,526,200</b>	<b>7,526,200</b>	<b>7,624,496</b>	<b>7,535,700</b>
Other Taxes					
Real Estate Trans./Intangible Rec.	179,358	178,000	178,000	138,794	152,000
Wholesale Excise Taxes	803,260	847,000	847,000	790,828	800,000
Insurance Premium	3,288,020	3,325,000	3,325,000	3,257,172	3,218,601
Franchise Fees	5,290,658	5,423,830	5,423,830	5,455,137	5,618,500
Miscellaneous	67,002	44,550	44,550	95,541	61,000
<b>Total Other Taxes</b>	<b>9,628,298</b>	<b>9,818,380</b>	<b>9,818,380</b>	<b>9,737,472</b>	<b>9,850,101</b>
Licenses & Permits					
Business Licenses	5,107,111	5,201,367	5,201,367	4,704,923	4,538,830
Permits	692,425	475,000	475,000	575,640	453,700
<b>Total Licenses &amp; Permits</b>	<b>5,799,536</b>	<b>5,676,367</b>	<b>5,676,367</b>	<b>5,280,563</b>	<b>4,992,530</b>
<b>Intergovernmental Revenue</b>	<b>1,224,514</b>	<b>1,193,437</b>	<b>2,281,329</b>	<b>1,510,456</b>	<b>1,571,034</b>
Charges For Services					
Sanitation	3,518,255	3,546,558	3,546,558	3,505,071	3,523,558
Recreation	115,014	103,910	103,910	106,746	100,400
Miscellaneous	419,190	358,325	395,325	402,642	353,000
<b>Total Charges For Services</b>	<b>4,052,459</b>	<b>4,008,793</b>	<b>4,045,793</b>	<b>4,014,459</b>	<b>3,976,958</b>
<b>Fines and Forfeits</b>	<b>3,538,721</b>	<b>3,541,750</b>	<b>3,541,750</b>	<b>3,255,124</b>	<b>3,222,000</b>
Other Revenue					
Miscellaneous	655,402	537,951	1,459,053	483,430	450,968
Interest Income	271,579	400,000	400,000	118,509	300,000
<b>Total Other Revenue</b>	<b>926,981</b>	<b>937,951</b>	<b>1,859,053</b>	<b>601,939</b>	<b>750,968</b>
Other Financing Sources					
Transfer from BLW	10,500,000	11,000,000	11,000,000	11,000,000	11,500,000
Indirect Cost Recovery	2,831,523	2,755,207	2,755,207	2,755,207	2,755,207
Transfer from Other Funds	2,416,988	2,478,033	2,500,913	2,099,387	1,900,000
<b>Total Other Financing Sources</b>	<b>15,748,511</b>	<b>16,233,240</b>	<b>16,256,120</b>	<b>15,854,594</b>	<b>16,155,207</b>
<b>General Fund Revenue</b>	<b>48,667,659</b>	<b>48,936,118</b>	<b>51,004,992</b>	<b>47,879,103</b>	<b>48,054,498</b>
<u>Appropriated Expenditures</u>					
Personal Services	34,086,393	34,775,310	34,775,310	33,223,774	34,187,628
Professional & Technical Svcs.	3,676,553	3,461,219	3,720,082	3,031,770	3,028,598
Property & Business Services	2,871,079	2,758,306	2,965,971	2,536,473	2,568,109
Operating Supplies	1,101,355	1,065,959	1,104,232	966,174	991,329
Internal Fleet Services	2,102,573	2,274,566	2,274,566	2,377,568	2,401,306
Miscellaneous Expenses	319	1,000	1,088,892	2,973	1,000
Transfers Out	4,334,480	4,299,758	4,299,758	4,519,758	4,576,528
Capital Projects	1,036,662	300,000	776,181	57,889	300,000
<b>General Fund Expenditures</b>	<b>49,209,414</b>	<b>48,936,118</b>	<b>51,004,992</b>	<b>46,716,379</b>	<b>48,054,498</b>

# SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY09 Actual	FY10 Appr Budget	FY10 Final Budget	FY10 Yr-End Est	FY11 Budget
<u>Revenue</u>					
Lease Income Fund					
Transfers In	0	0	35,193,506	14,176,145	2,249,731
<b>Lease Income Fund Revenue</b>	<b>0</b>	<b>0</b>	<b>35,193,506</b>	<b>14,176,145</b>	<b>2,249,731</b>
City Center Tax Allocation District					
Property Tax	575,977	652,116	652,116	697,681	683,000
Intergovernmental Revenue	162,835	184,039	184,039	153,053	163,155
Interest Income	14,433	15,000	15,000	2,607	5,000
Miscellaneous	20,000	0	0	0	0
Use of Reserve	0	0	912,686	0	0
<b>City Center TAD Fund Revenue</b>	<b>773,245</b>	<b>851,155</b>	<b>1,763,841</b>	<b>853,341</b>	<b>851,155</b>
<b>Franklin/Gateway Tax Alloc. Distr.</b>	<b>16,257</b>	<b>15,500</b>	<b>15,500</b>	<b>6,796</b>	<b>10,000</b>
Perimeter Tax Allocation District					
Property Tax	58,630	52,650	52,650	52,763	52,000
Intergovernmental Revenue	9,441	4,300	4,300	113	3,000
<b>Perimeter Tax Alloc. District</b>	<b>68,071</b>	<b>56,950</b>	<b>56,950</b>	<b>52,876</b>	<b>55,000</b>
Cemetery Fund					
Property Tax	223,473	208,200	208,200	220,499	215,500
Interest Income	13,551	13,000	13,000	7,190	10,000
Miscellaneous	1,770	0	0	0	0
Use of Reserve	0	202,091	206,722	0	152,904
<b>Cemetery Fund Revenue</b>	<b>238,794</b>	<b>423,291</b>	<b>427,922</b>	<b>227,689</b>	<b>378,404</b>
HUD - Housing Assistance Programs					
Voucher Program	5,908,300	5,246,466	5,246,466	4,831,525	5,101,968
Interest Income	19,268	0	0	6,880	0
Use of Reserve	0	1,197,730	1,273,450	0	1,090,700
<b>HUD Fund Revenue</b>	<b>5,927,568</b>	<b>6,444,196</b>	<b>6,519,916</b>	<b>4,838,405</b>	<b>6,192,668</b>
<b>CDBG Fund Revenue</b>	<b>172,302</b>	<b>188,996</b>	<b>188,996</b>	<b>166,584</b>	<b>198,414</b>
<b>Weed and Seed Program Fund</b>	<b>327,833</b>	<b>340,646</b>	<b>392,905</b>	<b>253,979</b>	<b>335,618</b>
Grants Funds					
Reimbursement Grants	170,617	213,913	6,050,320	314,484	213,821
Miscellaneous	4,500	0	0	3,500	0
Use of Reserve	0	0	69,205	0	0
<b>Grants Funds Revenue</b>	<b>175,117</b>	<b>213,913</b>	<b>6,119,525</b>	<b>317,984</b>	<b>213,821</b>
Asset Forfeiture Fund					
Intergovernmental Revenue	808,215	650,000	650,000	588,282	650,000
Interest Income	5,532	0	0	3,471	0
<b>Asset Forfeiture Fund Revenue</b>	<b>813,747</b>	<b>650,000</b>	<b>650,000</b>	<b>591,753</b>	<b>650,000</b>

# SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY09 Actual	FY10 Appr Budget	FY10 Final Budget	FY10 Yr-End Est	FY11 Budget
<u>Revenue</u>					
<b>Radio System Replacement Fund</b>	<b>100,744</b>	<b>100,745</b>	<b>100,745</b>	<b>104,741</b>	<b>104,741</b>
Gone With the Wind Movie Museum Fund					
Admissions	37,896	33,100	33,100	44,527	38,400
Gift Shop	31,185	35,000	35,000	42,160	38,500
Special Events	25,578	18,500	89,500	90,274	22,000
Welcome Ctr. Disbursement	53,634	47,840	47,840	46,252	34,222
Other	2,075	1,500	1,500	3,537	1,000
<b>GWTW Fund Revenue</b>	<b>150,368</b>	<b>135,940</b>	<b>206,940</b>	<b>226,750</b>	<b>134,122</b>
Aurora Fire Museum Fund					
Donations/Fundraising	332	0	1,100	1,457	0
Transfer from General Fund	2,000	0	0	0	0
<b>Aurora Fire Mus. Fund Revenue</b>	<b>2,332</b>	<b>0</b>	<b>1,100</b>	<b>1,457</b>	<b>0</b>
Parks, Greenspace & Tree Funds					
Interest Income	12,396	0	0	3,526	0
Miscellaneous	18,394	0	0	0	0
Use of Reserve	0	0	173,253	0	0
<b>Parks Funds Revenue</b>	<b>30,790</b>	<b>0</b>	<b>173,253</b>	<b>3,526</b>	<b>0</b>
Tourism Funds					
Hotel / Motel Tax	1,891,607	1,983,000	1,983,000	1,891,608	1,580,000
Auto Rental Excise Tax	411,198	368,000	368,000	411,199	320,000
<b>Tourism Funds Revenue</b>	<b>2,302,805</b>	<b>2,351,000</b>	<b>2,351,000</b>	<b>2,302,807</b>	<b>1,900,000</b>
<b>Special Revenue Funds Revenue</b>	<b>11,099,973</b>	<b>11,772,332</b>	<b>54,162,099</b>	<b>24,124,833</b>	<b>13,273,674</b>
<u>Appropriated Expenditures</u>					
Personal Services	972,962	1,181,229	1,187,672	1,113,779	1,178,367
Professional & Technical Svcs.	273,066	141,503	788,591	200,197	93,378
Property & Business Services	582,074	696,638	959,776	663,580	482,942
Operating Supplies	268,409	254,415	708,392	472,690	267,611
Cost of Goods Sold	22,273	20,285	47,785	47,231	19,500
Internal Fleet Services	7,216	3,000	3,000	9,458	10,000
Housing Assistance Payments	4,818,209	5,361,336	5,361,336	4,706,172	5,346,840
Miscellaneous Expenses	72	650,000	78,377	53,841	650,000
Planned Reserve Increase	0	173,195	35,366,701	0	169,741
Debt Service	851,154	851,155	851,155	851,155	3,100,886
Transfers Out	2,436,946	2,400,525	2,537,505	2,126,032	1,949,525
Capital Projects	837,609	39,051	6,271,809	307,913	4,884
<b>Special Revenue Funds Expenditures</b>	<b>11,069,990</b>	<b>11,772,332</b>	<b>54,162,099</b>	<b>10,552,048</b>	<b>13,273,674</b>

# SOURCES AND USES OF FUNDS

## CAPITAL PROJECTS FUNDS

	FY09 Actual	FY10 Appr Budget	FY10 Final Budget	FY10 Yr-End Est	FY11 Budget
<u>Revenue</u>					
Transportation Fund					
Reimbursement Grants	49,784	0	1,048,001	0	0
Interest Income	189	0	0	335	0
Use of Reserve	0	0	251,320	0	0
<b>TIP Funds Revenue</b>	<b>49,973</b>	<b>0</b>	<b>1,299,321</b>	<b>335</b>	<b>0</b>
City Parks Fund					
Interest Income	0	0	0	25,000	0
Bond Proceeds	0	0	26,971,704	26,971,704	0
Use of Reserve	0	0	0	0	12,000,000
<b>City Parks Fund Revenue</b>	<b>0</b>	<b>0</b>	<b>26,971,704</b>	<b>26,996,704</b>	<b>12,000,000</b>
SPLOST 2005 Fund					
1% Sales Tax	4,252,272	4,252,273	11,513,776	3,057,179	4,252,273
Reimbursement Grants	5,207,562	6,464,764	13,763,285	7,616,020	7,320,569
Interest Income	290,158	0	0	40,482	0
Use of Reserve	0	2,523,237	9,612,192	0	7,794,904
<b>SPLOST 2005 Fund Revenue</b>	<b>9,749,992</b>	<b>13,240,274</b>	<b>34,889,253</b>	<b>10,713,681</b>	<b>19,367,746</b>
Citywide Projects Fund					
Bond Proceeds	0	0	34,109,492	34,109,492	0
<b>Citywide Projects Fund Revenue</b>	<b>0</b>	<b>0</b>	<b>34,109,492</b>	<b>34,109,492</b>	<b>0</b>
<b>Capital Projects Funds Revenue</b>	<b>9,799,965</b>	<b>13,240,274</b>	<b>97,269,770</b>	<b>71,820,212</b>	<b>31,367,746</b>
<u>Appropriated Expenditures</u>					
Personal Services	0	0	0	128,693	326,686
Professional and Technical Svcs.	1,220	0	908,485	856,723	0
Debt Service	363,309	1,039,322	1,039,322	1,039,322	4,114,280
Transfers Out	59,834	127,033	33,613,033	12,506,354	0
Capital Projects	12,793,692	12,073,919	61,708,930	14,154,317	26,926,780
<b>Capital Projects Funds Expenditures</b>	<b>13,218,055</b>	<b>13,240,274</b>	<b>97,269,770</b>	<b>28,685,409</b>	<b>31,367,746</b>

## DEBT SERVICE FUND

<u>Revenue</u>					
Property Tax	5,024,245	4,768,200	4,768,200	4,944,070	6,364,200
Bond Proceeds	3,692,564	3,703,333	49,731,191	49,728,547	3,693,625
Interest Income	70,381	75,000	75,000	37,007	30,000
Transfers In	0	0	1,707,506	0	0
<b>Debt Service Fund Revenue</b>	<b>8,787,190</b>	<b>8,546,533</b>	<b>56,281,897</b>	<b>54,709,624</b>	<b>10,087,825</b>
<u>Appropriated Expenditures</u>					
Payment to Trustee	0	0	47,735,364	45,966,902	0
Debt Service	7,719,588	7,742,782	7,742,782	8,468,885	9,802,965
Transfers Out	24,491	25,236	25,236	25,236	25,236
Planned Reserve Increase	0	778,515	778,515	0	259,624
<b>Debt Service Fund Expenditures</b>	<b>7,744,079</b>	<b>8,546,533</b>	<b>56,281,897</b>	<b>54,461,023</b>	<b>10,087,825</b>

# SOURCES AND USES OF FUNDS

## ENTERPRISE FUNDS

	FY09 Actual	FY10 Appr Budget	FY10 Final Budget	FY10 Yr-End Est	FY11 Budget
<b>BLW Fund</b>					
<u>Revenue</u>					
Charges for Services	121,543,633	130,498,689	130,498,689	128,728,529	138,203,162
Interest Income	5,509,627	10,357,506	10,357,506	9,680,102	10,980,897
Other	448,920	418,402	418,402	343,973	484,372
Indirect Cost Recovery	3,187,796	3,106,744	3,106,744	3,106,744	3,099,445
Transfers In	0	0	0	12,506,354	0
Use of Reserve	0	2,517,768	8,769,423	0	0
<b>BLW Fund Revenue</b>	<b>130,689,976</b>	<b>146,899,109</b>	<b>153,150,764</b>	<b>154,365,702</b>	<b>152,767,876</b>
<u>Appropriated Expenditures</u>					
Personal Services	15,270,536	14,516,797	14,516,797	14,200,810	14,807,542
Professional & Technical Svcs.	1,505,136	2,097,805	2,351,475	2,120,971	2,470,000
Property & Business Services	4,620,359	5,207,200	5,324,026	4,522,685	5,179,192
Operating Supplies	3,079,609	3,136,001	3,153,050	2,936,176	3,092,762
Cost of Goods Sold	79,007,246	88,664,797	88,664,797	84,248,362	94,176,743
Internal Fleet Services	702,600	806,749	806,749	749,152	770,739
Miscellaneous Expenses	543,006	709,233	709,233	629,772	2,598,261
Transfers Out	13,722,189	14,115,126	14,115,126	26,665,480	14,656,236
Capital Projects	18,902,155	17,645,401	23,509,511	14,509,370	15,016,401
<b>BLW Fund Expenditures</b>	<b>137,352,836</b>	<b>146,899,109</b>	<b>153,150,764</b>	<b>150,582,778</b>	<b>152,767,876</b>
<b>Golf Course Fund</b>					
<u>Revenue</u>					
Green Fees	917,068	965,000	965,000	811,374	942,000
Cart Rental	422,094	435,000	435,000	369,787	423,000
Driving Range	77,906	80,000	80,000	72,922	80,000
Food and Beverage	252,486	263,300	263,300	227,136	256,400
Pro Shop Rental	13,290	12,240	12,240	14,118	15,000
Miscellaneous	90,790	20,000	21,202	21,277	20,000
Transfer from General Fund	367,677	399,345	399,345	399,345	398,670
<b>Golf Course Fund Revenue</b>	<b>2,141,311</b>	<b>2,174,885</b>	<b>2,176,087</b>	<b>1,915,959</b>	<b>2,135,070</b>
<u>Appropriated Expenditures</u>					
Professional & Technical Svcs.	847,498	854,547	854,607	821,386	852,519
Property & Business Services	202,838	222,685	222,685	202,300	219,573
Operating Supplies	283,185	287,114	288,256	240,642	271,256
Debt Service	238,173	773,518	773,518	753,215	760,701
Transfers Out	27,088	25,021	25,021	25,021	25,021
Capital Projects	88,062	12,000	12,000	11,238	6,000
<b>Golf Course Fund Expenditures</b>	<b>1,686,844</b>	<b>2,174,885</b>	<b>2,176,087</b>	<b>2,053,802</b>	<b>2,135,070</b>

# SOURCES AND USES OF FUNDS

## ENTERPRISE FUNDS

	FY09 Actual	FY10 Appr Budget	FY10 Final Budget	FY10 Yr-End Est	FY11 Budget
<b>Conference Center Fund</b>					
<u>Revenue</u>					
Welcome Ctr. Disbursement	595,402	599,858	599,858	522,727	477,950
Rental Income	1,726,405	1,725,142	1,725,142	1,921,944	2,325,850
Miscellaneous	100	0	0	0	0
Interest Income	39,109	0	0	91	0
Use of Reserve	0	0	391,733	0	0
<b>Conference Ctr. Fund Revenue</b>	<b>2,361,016</b>	<b>2,325,000</b>	<b>2,716,733</b>	<b>2,444,762</b>	<b>2,803,800</b>
<u>Appropriated Expenditures</u>					
Professional & Technical Svcs.	3,540	20,000	20,000	29,118	554,069
Operating Supplies	130,271	0	0	0	0
Debt Service	3,038,136	2,305,000	597,494	5,694,692	0
Transfers Out	0	0	1,707,506	1,669,791	2,249,731
Capital Projects	4,901,306	0	391,733	0	0
<b>Conference Ctr. Fund Expenditures</b>	<b>8,073,253</b>	<b>2,325,000</b>	<b>2,716,733</b>	<b>7,393,601</b>	<b>2,803,800</b>

## TRUST FUNDS

<u>Revenue</u>					
Pension Fund					
Fund Charges	5,019,662	5,175,544	5,175,544	4,958,271	5,195,501
Employee Contributions	599,940	1,363,080	1,363,080	1,231,553	1,442,824
Transfers In	0	0	0	264,000	0
Investment Earnings	(4,855,928)	1,600,000	1,600,000	7,898,614	1,800,000
Miscellaneous	460	0	0	3,146	0
<b>Pension Fund Revenue</b>	<b>764,134</b>	<b>8,138,624</b>	<b>8,138,624</b>	<b>14,355,584</b>	<b>8,438,325</b>
<b>Other Post-Empmnt. Benefits Fund</b>	<b>31,976</b>	<b>35,000</b>	<b>35,000</b>	<b>246,623</b>	<b>45,000</b>
<b>Trust Funds Revenue</b>	<b>796,110</b>	<b>8,173,624</b>	<b>8,173,624</b>	<b>14,602,207</b>	<b>8,483,325</b>
<u>Appropriated Expenditures</u>					
Professional & Technical Svcs.	382,282	416,500	416,500	375,979	422,100
Benefit Payments & Premiums	7,348,405	7,625,000	7,625,000	7,580,225	8,010,000
Transfers Out	5,010	4,882	4,882	4,882	4,882
Planned Reserve Increase	0	127,242	127,242	0	46,343
<b>Pension Fund Expenditures</b>	<b>7,735,697</b>	<b>8,173,624</b>	<b>8,173,624</b>	<b>7,961,086</b>	<b>8,483,325</b>

# SOURCES AND USES OF FUNDS

## INTERNAL SERVICE FUNDS

	FY09 Actual	FY10 Appr Budget	FY10 Final Budget	FY10 Yr-End Est	FY11 Budget
<b>Motor Transport Fund</b>					
<u>Revenue</u>					
Fund Charges	2,996,922	3,097,115	3,097,115	3,176,689	3,194,845
Miscellaneous	0	0	0	3,932	0
Use of Reserve	0	0	115	0	0
<b>Motor Transport Revenue</b>	<b>2,996,922</b>	<b>3,097,115</b>	<b>3,097,230</b>	<b>3,180,621</b>	<b>3,194,845</b>
<u>Appropriated Expenditures</u>					
Personal Services	704,824	748,912	748,912	715,382	747,142
Professional & Technical Svcs.	45,546	24,500	52,415	396,841	24,500
Property & Business Services	292,342	431,500	338,800	18,664	446,500
Operating Supplies	2,002,584	1,852,100	1,917,000	1,973,528	1,937,100
Internal Fleet Services	12,114	12,800	12,800	15,019	12,800
Transfers Out	15,756	19,803	19,803	19,803	19,803
Capital Projects	24,441	7,500	7,500	3,128	7,000
<b>Motor Transport Expenditures</b>	<b>3,097,607</b>	<b>3,097,115</b>	<b>3,097,230</b>	<b>3,142,365</b>	<b>3,194,845</b>
<b>Self-Insurance Funds</b>					
<u>Revenue</u>					
Health Insurance Fund					
Fund Charges	5,351,777	6,039,207	6,039,207	5,421,090	5,827,304
Employee Contributions	971,743	978,979	978,979	966,570	987,810
Transfers In	1,325,945	1,325,946	1,325,946	1,325,946	1,643,826
Miscellaneous	429	0	0	170,474	0
<b>Health Insurance Revenue</b>	<b>7,649,894</b>	<b>8,344,132</b>	<b>8,344,132</b>	<b>7,884,080</b>	<b>8,458,940</b>
Workers Compensation Fund					
Fund Charges	1,359,763	1,445,108	1,445,108	1,357,336	1,156,622
Interest Income	27,905	25,000	25,000	22,843	20,000
Reimbursement Revenue	15,967	0	0	3,647	0
<b>Workers Compensation Revenue</b>	<b>1,403,635</b>	<b>1,470,108</b>	<b>1,470,108</b>	<b>1,383,826</b>	<b>1,176,622</b>
Property and Casualty Fund					
Fund Charges	824,604	859,604	859,604	859,604	629,379
Insurance Claim Revenue	20,849	0	22,880	44,835	0
Interest Income	101,546	69,775	69,775	60,354	100,000
Use of Reserve	0	0	16,580	0	200,000
<b>Property and Casualty Revenue</b>	<b>946,999</b>	<b>929,379</b>	<b>968,839</b>	<b>964,793</b>	<b>929,379</b>
<b>Self-Insurance Funds Revenue</b>	<b>10,000,528</b>	<b>10,743,619</b>	<b>10,783,079</b>	<b>10,232,699</b>	<b>10,564,941</b>
<u>Appropriated Expenditures</u>					
Professional & Technical Svcs.	88,361	62,000	62,000	60,757	57,000
Supplies	500	4,000	4,000	1,991	4,000
Benefit Payments & Premiums	9,581,487	10,066,936	10,083,516	9,958,401	10,158,244
Transfers Out	48,494	47,891	70,771	70,771	47,891
Planned Reserve Increase	197,190	562,792	562,792	0	297,806
<b>Self-Insurance Funds Expenditures</b>	<b>9,916,032</b>	<b>10,743,619</b>	<b>10,783,079</b>	<b>10,091,920</b>	<b>10,564,941</b>

# SOURCES AND USES OF FUNDS

## SUMMARY - ALL FUNDS

	FY09 Actual	FY10 Appr Budget	FY10 Final Budget	FY10 Yr-End Est	FY11 Budget
<u>Revenue</u>					
Property Taxes	13,647,221	13,222,866	13,222,866	13,546,305	14,860,400
Other Taxes	11,931,103	12,169,380	12,169,380	12,040,279	11,750,101
1% Sales Tax	4,252,272	4,252,273	11,513,776	3,057,179	4,252,273
Licenses & Permits	5,799,536	5,676,367	5,676,367	5,280,563	4,992,530
Intergovernmental Revenue	14,690,439	15,134,259	30,457,339	16,003,475	16,069,751
Charges For Services	146,315,201	157,053,401	157,162,603	154,329,620	164,775,555
Fines and Forfeits	3,538,721	3,541,750	3,541,750	3,255,124	3,222,000
Interest Earned	1,519,746	12,555,281	12,555,281	17,907,011	13,245,897
Miscellaneous	1,321,918	1,093,598	2,038,680	1,413,295	1,086,081
Bond Proceeds	3,692,564	3,703,333	110,812,387	110,809,743	3,693,625
<b>Total Revenue</b>	<b>206,708,721</b>	<b>228,402,508</b>	<b>359,150,429</b>	<b>337,642,594</b>	<b>237,948,213</b>
<u>Appropriated Expenditures</u>					
Personal Services	51,034,715	51,222,248	51,228,691	49,382,438	51,247,365
Operating Services	126,403,327	139,189,694	190,651,758	178,773,721	147,117,971
Debt Service	12,210,360	12,711,777	11,004,271	16,807,269	17,778,832
Capital Projects	38,583,927	30,077,871	92,677,664	29,043,855	42,261,065
<b>Total Expenditures</b>	<b>228,232,329</b>	<b>233,201,590</b>	<b>345,562,384</b>	<b>274,007,283</b>	<b>258,405,233</b>

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

The Funds that are utilizing an appropriation of fund balance or retained earnings for FY2011 operations are:

- ◊ Cemetery Fund: \$152,904 - prior year tax collections to be used for repairs to headstones and gravesites.
- ◊ HUD Fund: \$1,090,700 - built-up reserves to be used for housing assistance payments.
- ◊ City Parks Fund: \$12,000,000 - prior year bond proceeds to be used for parks projects.
- ◊ SPLOST Fund: \$7,794,904 - prior years' tax collections to be used for transportation projects.
- ◊ Property Casualty Fund: \$200,000 - built-up reserves to be used to decrease the required contribution from General Fund and BLW Fund.

The Funds that plan to increase fund balance as a result of FY2011 operations are:

- ◊ TAD Funds: \$65,000 - reserved to offset redevelopment costs in future years.
- ◊ Radio System Replacement Fund: \$104,741- reserved for future replacement of the 800 MHz radio system.
- ◊ Debt Service Fund: \$259,624 - reserved for future principal and interest payments.
- ◊ Trust Funds: \$46,343 - reserved for future pension and retiree health benefits.
- ◊ Worker's Comp Fund: \$297,806 - reserved for future claims.

Additional details can be found on the following pages in the FY2011 Combined Statement of Revenue, Expenditures and Changes in Fund Balance.

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

## **GENERAL FUND:**

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

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

Accounts for the operations of the Electric, Water Distribution and Collection Systems and all other activities necessary to support these functions. The 'Transfers In' represents Indirect Cost Recoveries from the General Fund and Other Funds. The 'Transfer Out' includes an operating transfer to the General Fund, an Indirect Cost Transfer to the General Fund, and a transfer to the Health Insurance Fund to help fund the retiree health insurance benefit.

## **DEBT SERVICE FUND:**

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

## **GOLF COURSE FUND:**

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

## **CONFERENCE CENTER FUND:**

This fund is used for the receipt of rental income from the hospitality management company and debt service payments for the operation of the Hilton Atlanta/Marietta Hotel & Conference Center. Hotel/motel tax receipts also offset the debt service amount.

## **CAPITAL PROJECTS FUND:**

The City Parks Bonds Fund provides funding for land acquisition, development of new parks and improvements to existing parks. The SPLOST Fund accounts for proceeds received from Cobb County's 1% Special Purpose Local Option Sales Tax (SPLOST) collections to be used for road improvements within the City and a County-wide communications project. These collections began in 2005 and will end in 2013 with projects continuing through 2019. The 'Transfer Out' represents 50% funding of a Transportation Engineer in the General Fund. The Citywide Projects Fund is used to fund major capital improvement projects or capital purchases throughout the City.

## **SPECIAL REVENUE FUNDS:**

The Special Revenue Funds are used to account for the proceeds of specific revenues which are legally restricted to finance specific functions or activities of government and, therefore, cannot be diverted to other uses. This fund is comprised of Lease Income, Tax Allocation Districts, Cemetery Maintenance, HUD Housing Assistance Payments Program, HUD Community Development Block Grant (CDBG), Weed and Seed Program, Grants, LLEBG, Asset Forfeiture, Radio System Core Replacement, Gone With the Wind Museum, Parks, Greenspace and Trees, Hotel/Motel Tax, and Auto Rental Excise Tax Funds. The 'Transfer Out' represents the Indirect Cost Transfers to the General Fund and BLW Fund as well as Tourism transfers to the General Fund.

## **MOTOR TRANSPORT FUND:**

This fund accounts for repair and maintenance performed or ordered by City employees as well as fuel for vehicles owned by various City departments. The 'Transfer Out' represents the Indirect Cost Transfers to the General Fund and BLW Fund.

## **SELF-INSURANCE FUNDS:**

This fund is comprised of the Health Insurance, Workers Compensation, and Property/Casualty Funds. The purpose of this fund is to provide self-funding for casualty, liability, worker's compensation and medical claims. The 'Transfer In' represents the contribution from General Fund and BLW Fund for retiree health. The 'Transfer Out' represents the Indirect Cost Transfers to the General Fund and BLW Fund.

## **TRUST FUNDS:**

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

# FY2011 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUNDS:	GENERAL	BLW	GOLF COURSE	CONFERENCE CENTER	DEBT SERVICE
<b>REVENUES:</b>					
Property Taxes	7,535,700				6,364,200
Other Taxes	9,850,101				
1% Sales Tax					
Licenses and Permits	4,992,530				
Intergovernmental	1,571,034			477,950	
Charges for Services	3,976,958	138,203,162	1,736,400	2,325,850	
Fines and Forfeits	3,222,000				
Interest Earned	300,000	10,980,897			30,000
Miscellaneous Sources	450,968	484,372			
Bond Proceeds					3,693,625
<b>Total Anticipated Revenues</b>	<b>31,899,291</b>	<b>149,668,431</b>	<b>1,736,400</b>	<b>2,803,800</b>	<b>10,087,825</b>
<b>EXPENDITURES:</b>					
Personal Services	34,187,628	14,807,542			
Operating Services	8,990,342	108,287,697	1,343,348	554,069	
<b>Appropriated Expenditures</b>	<b>43,177,970</b>	<b>123,095,239</b>	<b>1,343,348</b>	<b>554,069</b>	<b>0</b>
Debt Service:					
Principal Retirement			655,000		7,285,000
Interest and Fiscal Charges			105,701		2,514,965
Capital Projects	300,000	15,016,401	6,000		3,000
<b>Total Anticipated Expenses</b>	<b>43,477,970</b>	<b>138,111,640</b>	<b>2,110,049</b>	<b>554,069</b>	<b>9,802,965</b>
<b>Excess (Deficit) of Revenues over Expenses</b>	<b>(11,578,679)</b>	<b>11,556,791</b>	<b>(373,649)</b>	<b>2,249,731</b>	<b>284,860</b>
<b>Transfers In</b>	<b>16,155,207</b>	<b>3,099,445</b>	<b>398,670</b>		
<b>Transfers Out</b>	<b>(4,576,528)</b>	<b>(14,656,236)</b>	<b>(25,021)</b>	<b>(2,249,731)</b>	<b>(25,236)</b>
<b>Incr (Decr) in Reserves as a result of FY11 Operations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>259,624</b>

# FY2011 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUNDS:	CAPITAL PROJECTS	SPECIAL REVENUE	MOTOR TRANSPORT	SELF - INSURANCE	TRUSTS	TOTAL
<b><u>REVENUES:</u></b>						
Property Taxes		960,500				14,860,400
Other Taxes		1,900,000				11,750,101
1% Sales Tax	4,252,273					4,252,273
Licenses and Permits						4,992,530
Intergovernmental	7,320,569	6,700,198				16,069,751
Charges for Services		99,900	3,194,845	8,601,115	6,638,325	164,776,555
Fines and Forfeits						3,222,000
Interest Earned		15,000		120,000	1,800,000	13,245,897
Miscellaneous Sources		104,741			45,000	1,085,081
Bond Proceeds						3,693,625
<b>Total Anticipated Revenues</b>	<b>11,572,842</b>	<b>9,780,339</b>	<b>3,194,845</b>	<b>8,721,115</b>	<b>8,483,325</b>	<b>237,948,213</b>
<b><u>EXPENDITURES:</u></b>						
Personal Services	326,686	1,178,367	747,142			51,247,365
Operating Services		6,870,271	2,420,900	10,219,244	8,432,100	147,117,971
<b>Appropriated Expenditures</b>	<b>326,686</b>	<b>8,048,638</b>	<b>3,168,042</b>	<b>10,219,244</b>	<b>8,432,100</b>	<b>198,365,336</b>
Debt Service:						
Principal Retirement	3,775,000	1,406,904				13,121,904
Interest and Fiscal Charges	339,280	1,693,982				4,653,928
Capital Projects	26,926,780	4,884	7,000			42,264,065
<b>Total Anticipated Expenses</b>	<b>31,367,746</b>	<b>11,154,408</b>	<b>3,175,042</b>	<b>10,219,244</b>	<b>8,432,100</b>	<b>258,405,233</b>
<b>Excess (Deficit) of Revenues over Expenses</b>	<b>(19,794,904)</b>	<b>(1,374,069)</b>	<b>19,803</b>	<b>(1,498,129)</b>	<b>51,225</b>	<b>(20,457,020)</b>
<b>Transfers In</b>		<b>2,249,731</b>		<b>1,643,826</b>		<b>23,546,879</b>
<b>Transfers Out</b>	<b>0</b>	<b>(1,949,525)</b>	<b>(19,803)</b>	<b>(47,891)</b>	<b>(4,882)</b>	<b>(23,554,853)</b>
<b>Incr (Decr) in Reserves as a result of FY11 Operations</b>	<b>(19,794,904)</b>	<b>(1,073,863)</b>	<b>0</b>	<b>97,806</b>	<b>46,343</b>	<b>(20,464,994)</b>

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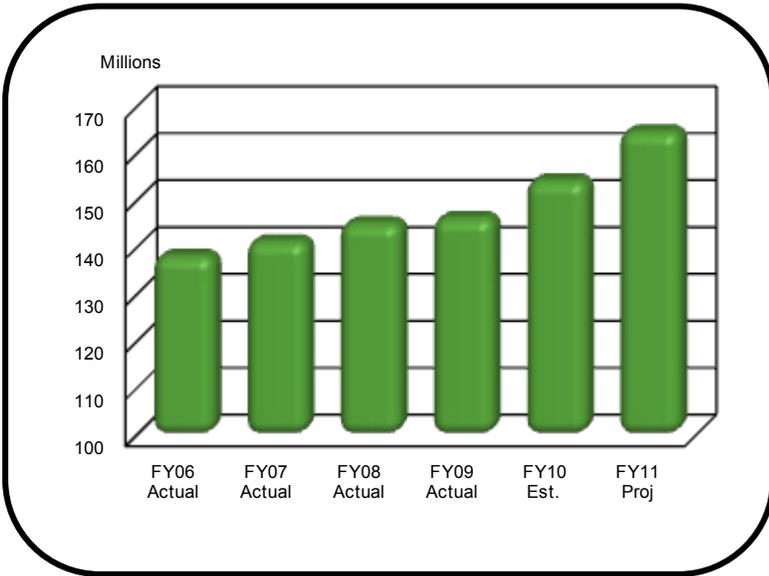
# FY2011 FUND BALANCE SUMMARY

	Beginning FY2011 Fund Balance	Anticipated Revenues	Anticipated Expenses	Projected Change in Fund Balance	Estimated Ending FY2011 Fund Balance	Designated/ Reserved	Undesignated
<b><u>Governmental Funds</u></b>							
General	14,651,951	48,054,498	48,054,498	0	14,651,951	8,437,890	6,214,060
Lease Income Fund	14,192,361	2,249,731	2,249,731	0	14,192,361	0	14,192,361
Tax Allocation Districts Fund	2,756,886	916,155	851,155	65,000	2,821,886	1,055,147	1,766,739
Cemetery Fund	655,998	225,500	378,404	(152,904)	503,094	30,402	472,692
HUD - Section 8	1,790,482	5,101,968	6,192,668	(1,090,700)	699,782	0	699,782
CDBG	2,428	198,414	198,414	0	2,428	0	2,428
Weed and Seed	7,427	335,618	335,618	0	7,427	460	6,967
Marietta Redevel. Growth	50,000	0	0	0	50,000	0	50,000
Grant Funds	1,080,756	213,821	213,821	0	1,080,756	32,518	1,048,238
Asset Forfeiture Fund	981,288	650,000	650,000	0	981,288	132,111	849,178
Radio Sys Core Replacement	659,629	104,741	0	104,741	764,370	764,370	0
Gone With The Wind Museum	0	134,122	134,122	0	0	0	0
Aurora Fire Museum Fund	5,671	0	0	0	5,671	0	5,671
Parks, Greenspace & Trees	589,805	0	0	0	589,805	589,805	0
Tourism Funds	0	1,900,000	1,900,000	0	0	0	0
Capital Projects Fund	63,010,108	11,572,842	31,367,746	(19,794,904)	43,215,204	4,917,657	38,297,547
Debt Service	4,947,927	10,087,825	9,828,201	259,624	5,207,551	0	5,207,551
<b>Governmental Funds Total</b>	<b>105,382,716</b>	<b>81,745,235</b>	<b>102,354,378</b>	<b>(20,609,143)</b>	<b>84,773,573</b>	<b>15,960,360</b>	<b>68,813,213</b>

# REVENUE ANALYSIS

## CHARGES FOR SERVICES

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

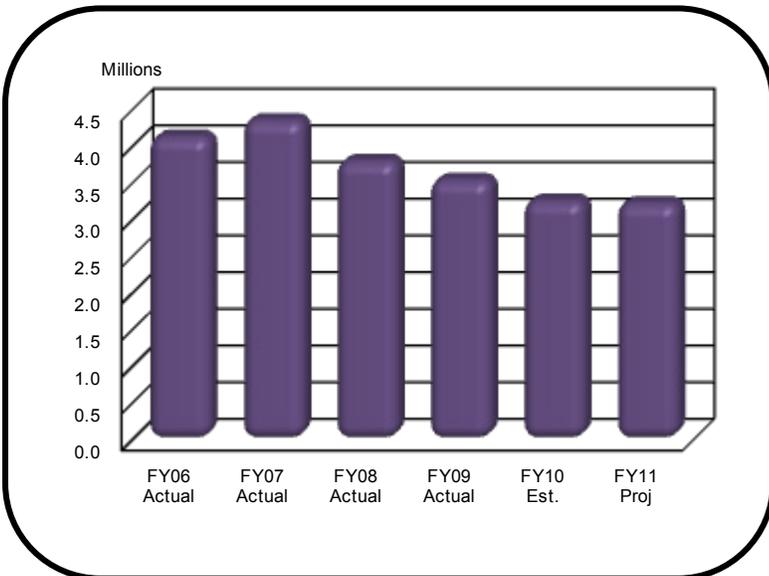


**Assumptions:** The budget for Electric, Water and Sewer revenue is 7.5% higher than the FY10 year end estimate. Water and Sewer revenue is based on a tiered rate structure. This conservation-oriented structure was put in place in 2007. The electric rate structure has also recently increased by an average of 5-6% for residential customers and 4-11% for commercial customers. The higher rates take into consideration the increased cost for the city to purchase water and electricity. Golf course revenue is expected to remain steady from last year. A large increase in this category can be seen in charges for fleet services to user departments because there are no vehicles budgeted in the general fund for FY11. Delaying the usual replacement rotation of vehicles due to lack of funding will impact the user departments by keeping existing vehicles in

working order. Contributions for health insurance are projected to increase.

## FINES AND FORFEITS

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

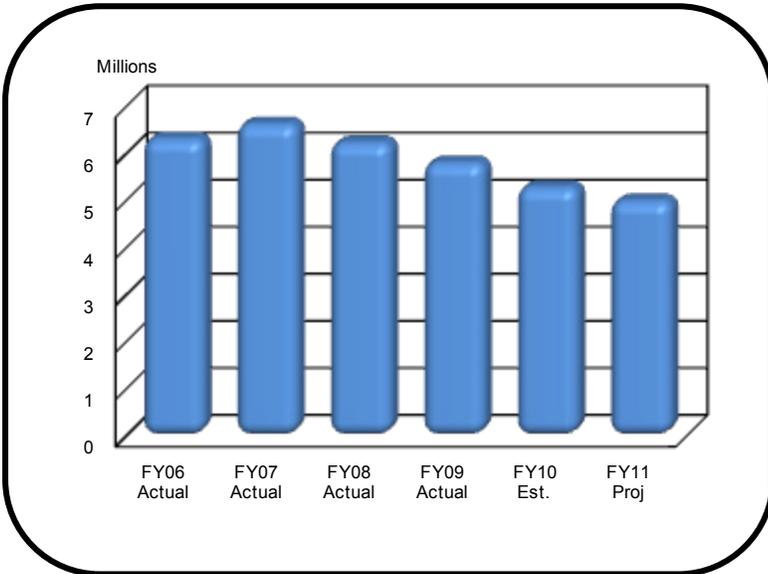


**Assumptions:** Marietta Municipal Court continues to run the court effectively and efficiently. As crime continues to decline in Marietta, so does the fine revenue. The intersection safety program instituted in FY05 has proven effective. In FY08 traffic fines and red-light violations dropped significantly, reversing the trend. The success of the photo enforcement program to decrease the number of intersection violations is mirrored in the reduction of revenue in this category. Probation fees and parking fines are estimated to remain level with last year.

# REVENUE ANALYSIS

## LICENSES AND PERMITS

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



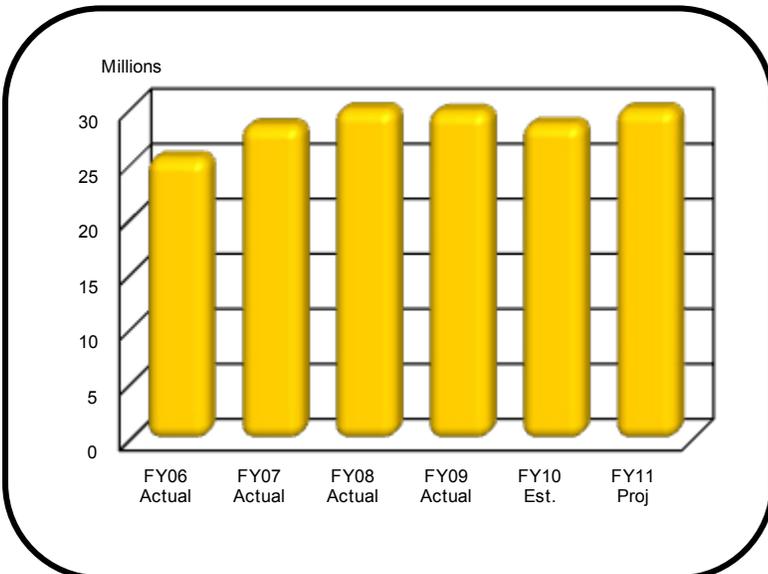
**Assumptions:** Revenue from business licenses decreased by 7.6% in FY09 and another 7.9% in FY10. Because fees are based on businesses' gross receipts, this is a strong indicator that the local economy is struggling. The bulk of FY11's business license revenue will be collected in March and April of 2011 and is budgeted to decrease by another 3.5% from FY10's year-end estimate.

In past years there has been a general decrease in construction permit revenue that was directly related to the slump in the housing industry that is felt throughout the nation. The FY11 estimate is in line with the downward trend since FY07 when redevelopment and major building projects in the city were still on-going. The City continues to address its infrastructure and work with developers so that redevelopment

projects can be permitted and begin immediately as the economy rebounds.

## TAXES

This category of revenue includes General Property Taxes, 1% Special Purpose Local Option Sales Tax (SPLOST) for Road Projects and Communications Projects, Franchise Fees, State Insurance Premium Tax, Alcoholic Beverage Excise Tax, and tourism taxes such as Hotel/Motel Tax and Auto Rental Excise Tax.

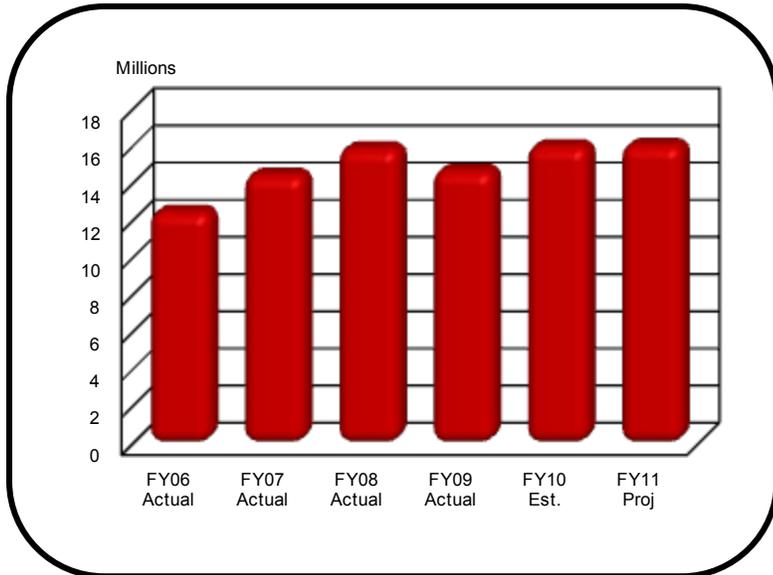


**Assumptions:** The City of Marietta's millage rate for Debt Service increased by 0.55 mills as a result of the voter-approved City Parks bonds that were issued in 2009. This is the main reason for the upward tick in FY11's revenue in this category. All other tax levies remain the same from last year. The tax digest for Marietta is valued at 7.2% less than last year. Franchise fees are expected to increase by about 3% from last year. The 1% SPLOST went into effect during the latter part of FY06 for road projects and radio communications. These collections are still in place and remain stable for the coming year. A downward trend in tourism taxes is expected to continue, with estimates showing a 17.5% decrease in revenue from last year. While some fluctuation can be seen in the other taxes reported in this section, most are expected to be on par with last year.

# REVENUE ANALYSIS

## INTERGOVERNMENTAL REVENUE

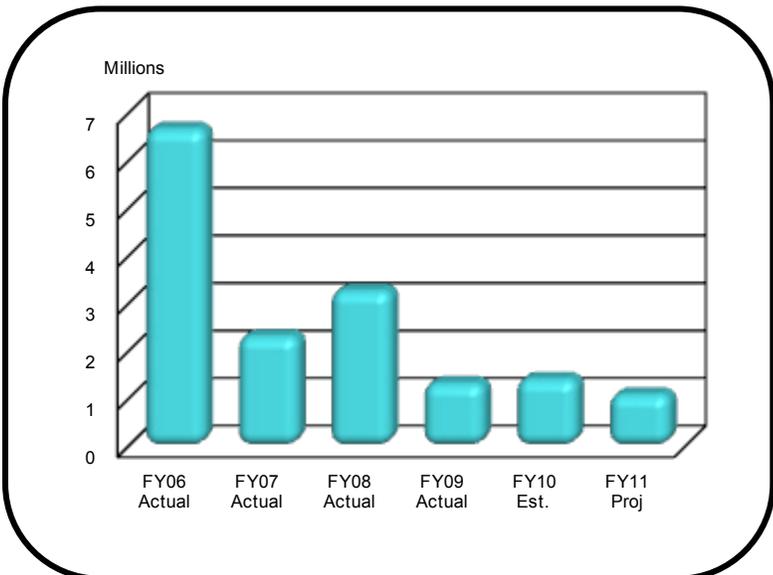
Receipts from local, state and federal governments comprise this category. These include reimbursable road construction projects, reimbursable redevelopment grants, police asset forfeiture revenue, grants for police officers and a tax equity reimbursement from the county government. HUD program grants from the federal government make up about half of the revenue in this category.



**Assumptions:** Reimbursements from the county for road projects funded by the 2005 SPLOST are expected to decrease slightly according to a construction schedule. These projects include the building of new roads, road widening and intersection improvement projects. The federally-funded housing assistance program is expected to be at full capacity; however, the reimbursements will be at a lower rate due to Marietta utilizing built-up reserves in this fund from prior years. Other minor grants as well as the tax equity reimbursement from the county are expected to remain at levels equal to the prior year.

## OTHER FINANCING

This category includes a wide variety of revenue sources throughout all funds such as donations for parks and cemeteries, sponsorships for recreation events, insurance claim revenue, rental income, proceeds from inventory and fixed asset sales, restitution revenue, and miscellaneous receipts. Interfund transfers and fund balance appropriations are excluded from this presentation.

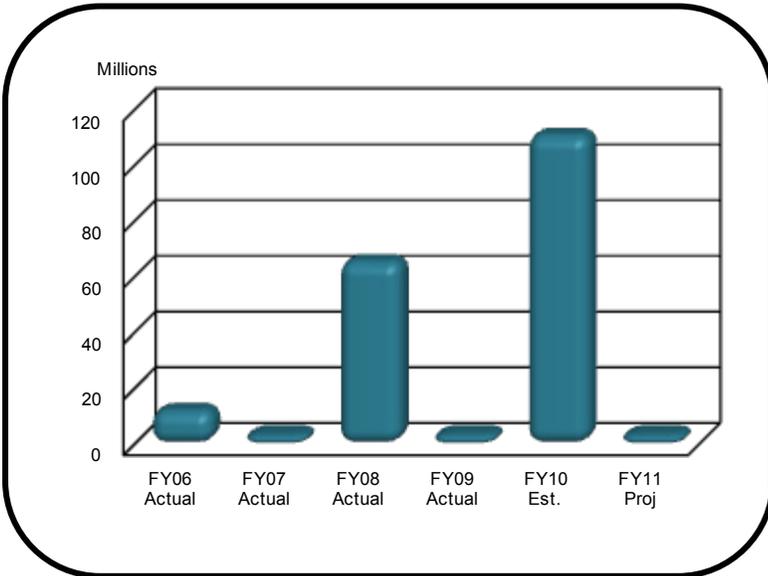


**Assumptions:** This is a category of revenue that is inconsistent in nature. Since these items occur randomly, they are not likely to be included in the adopted budget. With that said, all miscellaneous sources are budgeted based on the trends of recent years. In the past, the City has received large one-time-only donations such as from estate wills or restitution for property damage to utilities. A great portion (\$4.4 million) of the revenue in FY06 is due to the sale of property that the city acquired in previous years for redevelopment projects. Another parcel was sold in conjunction with Transportation road projects that same year for almost \$550,000. A typical budget year includes less than \$1 million in miscellaneous sources throughout all funds.

# REVENUE ANALYSIS

## BOND PROCEEDS

Governmental bonds accounted for here include the City's public safety bond, two school bond issues, a Tax Allocation District (TAD) bond for redevelopment and a city parks bond. Also included in this presentation are revenue bonds for the golf course, citywide capital projects, and a Road SPLOST acceleration project.

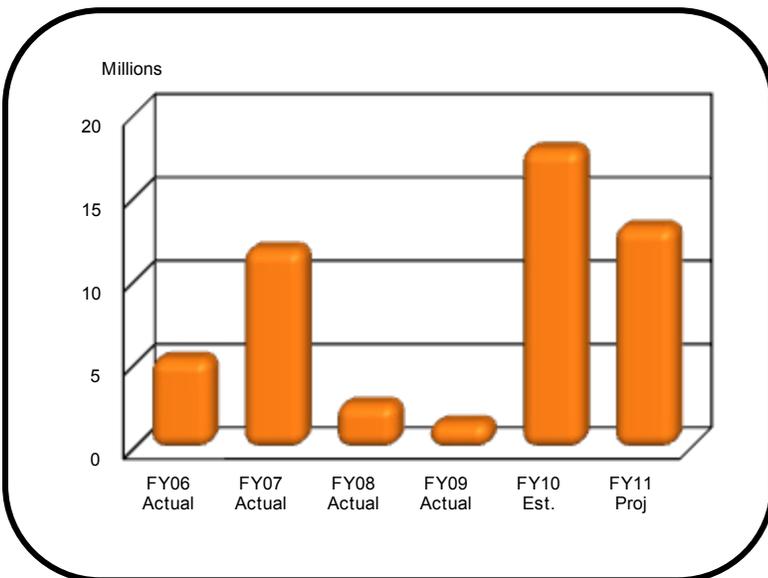


**Assumptions:** The school board collects a 1% Special Purpose Local Option Sales Tax (SPLOST) for the debt on one of the two school bonds. The City carries the debt and the school board reimburses the City for the principal and interest payments paid each year. It should be noted that each time the school SPLOST is scheduled to expire, if the vote to continue the SPLOST were defeated, the City would be required to raise the tax millage rate for General Property Taxes for the Debt Service Fund in order to collect the revenue for the bond payments. In 2008 the voters approved continuing the SPLOST for another 5 years, and 1% sales tax revenue will continue to be collected and remitted to the City for the payment of the school bonds.

In FY06 the city issued bonds in the amount of \$8.4 million in order to fund redevelopment projects in the City Center South Renaissance (CCSR) Tax Allocation District (TAD). In FY08 the City issued two new bonds: a 2007 issue for Road SPLOST project acceleration and a 2008 issue for the conference center totaling almost \$17 million. Also in FY08 the City refunded and reissued three bonds totaling almost \$45 million. In FY10 the City issued two new bonds: a 2009 issue for City Parks for \$25 million and a 2009 revenue bond for citywide projects for \$31.7 million. The City also refunded and re-issued three bonds totaling over \$37.6 million.

## INVESTMENT INCOME

This category of revenue includes revenue derived from interest on the cash in the bank as well as the earnings on investments.

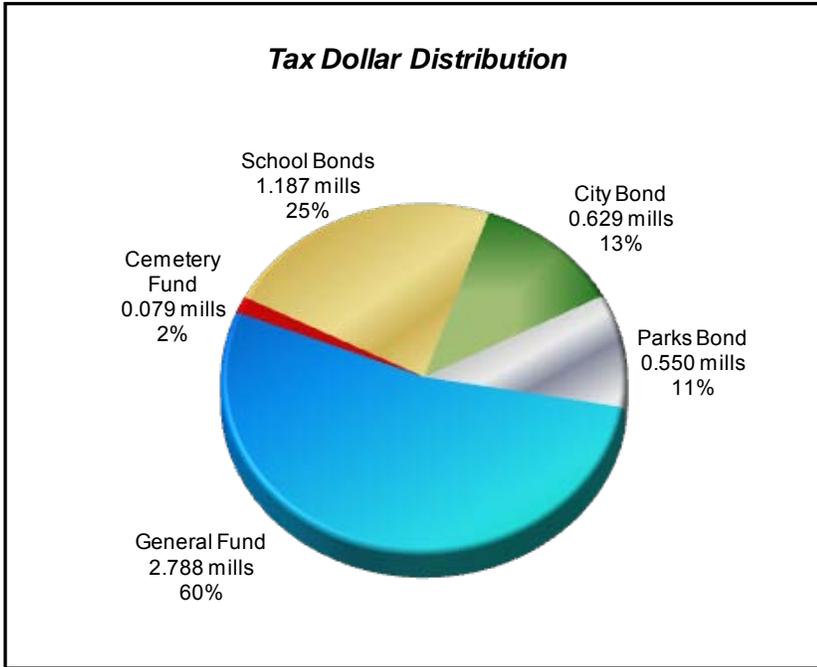


**Assumptions:** This revenue source relies upon economic conditions. The largest benefactors of the lucrative investment earnings are the Pension Fund and the city's utility fund, the Board of Lights and Water (BLW). As the economy changed in 2001 and beyond, this revenue source has become more or less immaterial for certain funds, one being the General Fund. The large variances seen throughout this graph can be mostly attributed to gains and losses in the pension fund where there are large assets. Proceeds in this category increased in FY10 as a new pension investment consultant was brought in to maximize investment returns. Because past performance does not guarantee future earnings, investment earnings and interest income is budgeted conservatively for FY11.

# REVENUE SUMMARY

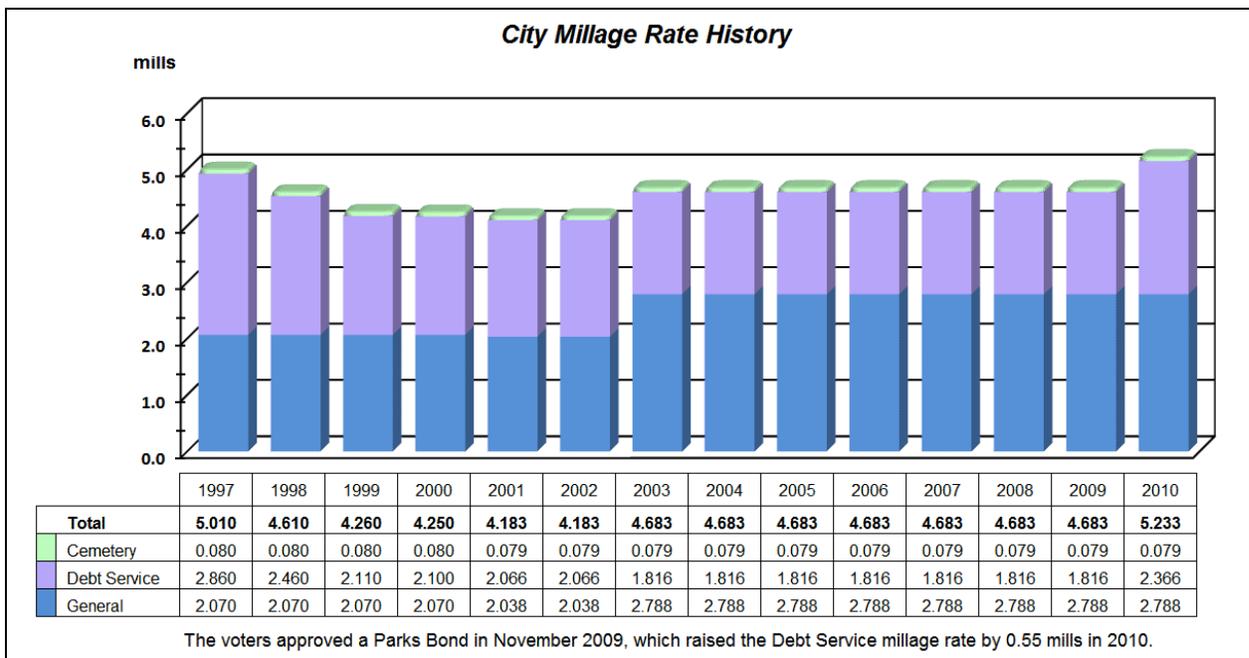
Marietta's Revenue is derived from eight basic categories, Charges for Services, Taxes, Licenses and Permits, Fines and Forfeits, Intergovernmental Revenue, Other Financing Sources, Bond Proceeds, and Investment Income. These categories span the 31 funds of Marietta city government.

Property tax collections provide revenue for the General Fund and Cemetery Fund for maintenance and operations and the Debt Service Fund for the payment of school bonds, and city bonds for the public safety complex and parks. The City Council adopted the same millage rates for each of the levies as the last seven years and added a new millage for the parks bonds as approved by Marietta's voters.



The graph to the left shows the tax dollar distribution for the five levies. The General Fund portion is 2.788 mills, which is expected to generate approximately \$7.54 million dollars. The school bond portion of the Debt Service millage rate is 1.187 mills and the city bond portion is set at 0.629 mills. A new voter-approved parks bond has a millage rate of 0.550 mills. These three levies are estimated to bring in about \$6.35 million. The cemetery portion is 0.079 mills which should produce about \$215,000 for cemetery maintenance. This brings the total millage rate to 5.233 mills. All in all, a typical tax bill for property assessed at \$100,000 with a homeowner under the age of 62 would be approximately \$523. This is exclusive of the School Board's levy. Homeowners may apply for a homestead exemption, which would reduce this amount, if eligible, to \$209.

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



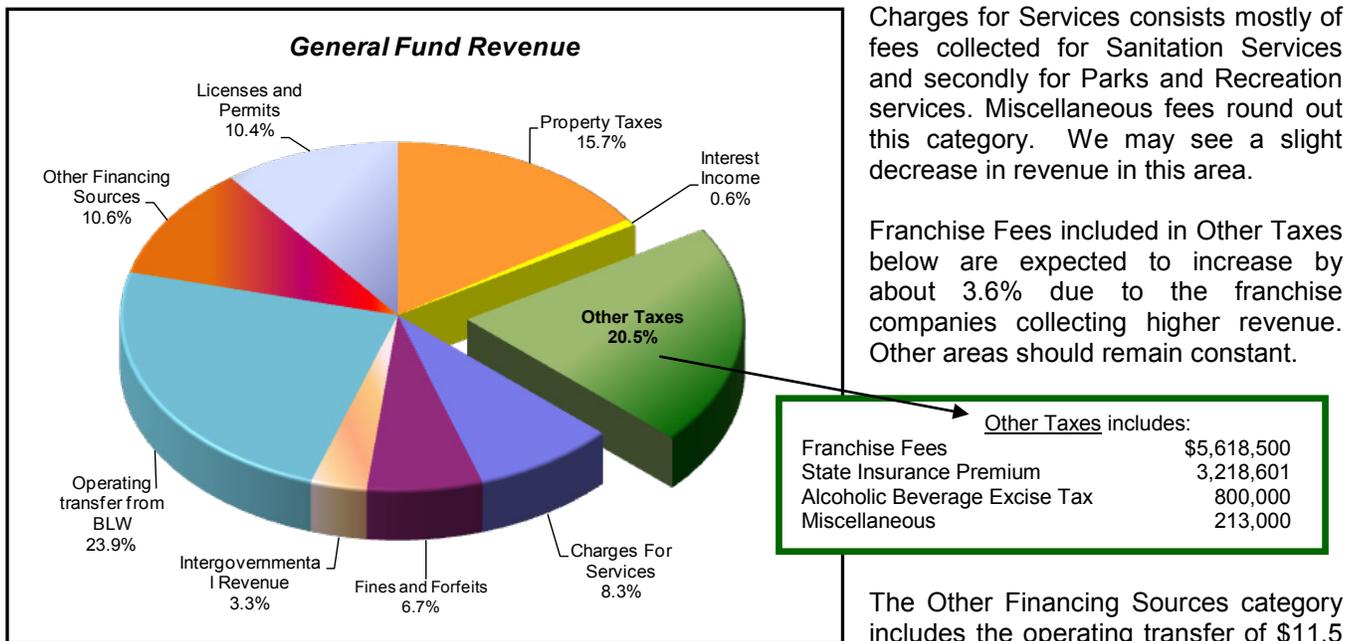
# REVENUE SUMMARY

## GENERAL FUND

The General Fund differs from the other funds because it has a variety of revenue sources. The graph below shows the sources of revenue along with the percent each contributes to the total amount budgeted of \$48,054,498. The percentages that each of these categories contributes to the General Fund remain rather constant from year to year.

There are no tax increases or user fee increases approved for the FY11 budget. The general fund revenue budget is expected to decrease by 1.8% from last year's adopted budget. Decreases can be seen across most categories. The hardest hit category of revenue can be found in Licenses & Permits, where a 12% decrease is expected from last year's approved budget. This decrease can be directly attributable to the slow economy. The Fines and Forfeits area is expected to decrease by 9%.

The General Property Taxes category is an interesting study. Marietta has a tax law that froze residential property values in 2001 for tax relief purposes. The law states that if any residential properties are assessed higher after the base year of 2001, the amount of the reassessment increase will be granted in the form of an exemption. This exemption is granted to all homeowners receiving the state homestead exemption until the property is sold. This essentially creates a situation in which no significant amount of tax revenue can be collected due to higher property values. However, we are seeing the converse take place now. Although the tax digest has decreased an overall 7.4% in Marietta in the last year, the tax revenue is not projected to decrease by that same amount because, generally, the property values have not fallen below the 2001 base year value.



Charges for Services consists mostly of fees collected for Sanitation Services and secondly for Parks and Recreation services. Miscellaneous fees round out this category. We may see a slight decrease in revenue in this area.

Franchise Fees included in Other Taxes below are expected to increase by about 3.6% due to the franchise companies collecting higher revenue. Other areas should remain constant.

The Other Financing Sources category includes the operating transfer of \$11.5 million from the Board of Lights and

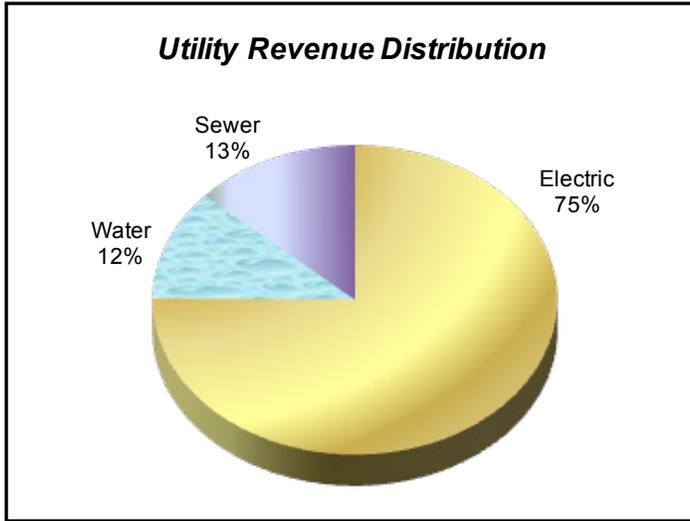
Water (BLW) Fund. This was increased by a half million dollars over FY10 for an increase of 4.5%. This interfund transfer accounts for 24% of the General Fund's revenue. Also budgeted in this category is the indirect cost recovery from the BLW Fund and other funds of the city, which totals about \$2.76 million. Tourism taxes from hotel and motel occupancies and auto rentals are collected in special revenue funds and transferred to the general fund for disbursement to other agencies and tourism groups in the downtown area. Tourism taxes are included in the Other Financing Sources category as well and are expected to bring in approximately \$1.9 million.

It is important to note that because Marietta has diverse revenue sources, the sluggish national and local economies in the recent past have not caused any major cut backs in services provided to the citizens because of a lack of funding.

# REVENUE SUMMARY

## BOARD OF LIGHTS AND WATER FUND

The operation of the electric, water and sewer utilities is projected to produce 90% of the revenue for the Board of Lights and Water (BLW) Fund. The remaining 10% of its income is derived from investment earnings, miscellaneous sources, and indirect cost recovery of nearly \$3.1 million from the General Fund and other funds of the city.



Charges for Services is the largest category of revenue, which is budgeted at more than \$138 million for FY11. Electric, water and sewer sales are projected to contribute 75%, 12% and 13%, respectively, to this category of revenue.

This distribution of utility revenue remains rather constant from year to year. In the coming year the BLW's utility sales will, of course, be determined by the prevailing weather conditions. Summertime heat and drought conditions are the two of the biggest factors facing Marietta's utility enterprise fund annually. As the BLW pays more for water and electricity, the cost has also increased to our customers. This accounts for most of the revenue increase we see in this fund. As we look to the future, we must also consider when the city's redevelopment projects are likely to have an effect

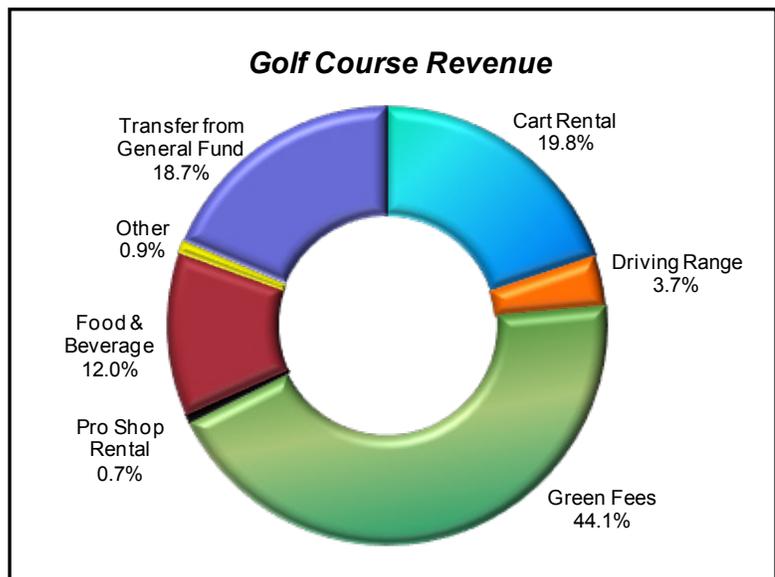
on the BLW's growing customer base and bottom line. Marietta is poised to rebound in this area as soon as the tide turns, due to the BLW continuing with its infrastructure enhancements and service to redeveloping areas and new customers.

## GOLF COURSE FUND

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

The numbers of players and associated revenue in recent years were used in estimating the budget for FY11. Last year the golf course had approximately 31,073 players, which is an 8.5% decrease from the prior year. Overall operating revenue decreased by 11% from the prior year. This is a continuation of the trend we saw last year. The decreases can be attributed mainly to economic conditions in the local area; however, weather is also a factor when considering number of rounds sold.

Although the local area has been in a drought for a few years, there is a natural spring-fed pond on the course that is used to water the greens and fairways. The course is well maintained and is expected to see more play when economic conditions become more favorable.



# REVENUE SUMMARY

## ***OTHER FUNDS***

The reimbursements from the federal government for the Section 8 housing assistance program is based on the maximum number of authorized participants in the program; however, reimbursements from these are budgeted less for FY11 so that Marietta can utilize reserves that were built up in that fund over the past couple of years.

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

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

The SPLOST Fund accounts for the 1% sales tax collections dedicated for road projects and a county-wide communications system. Road projects will generate over \$4.25 million with an additional \$7.3 million coming from Cobb County for reimbursable road projects. There is a fund balance appropriation of \$7.8 million in FY11, which are actually bond proceeds from a prior year. The bond was issued in order to accelerate the projects. The actual 1% sales tax collections will pay the debt service on the bond.

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. In FY08, a major renovation of the conference center was done in order to transition to the Hilton brand.

## ***INTERNAL SERVICE FUNDS***

The Internal Service Funds receive their financing from the General Fund, BLW, Cemetery, HUD, and CDBG Funds. The revenue for these funds is based on the amount needed to cover their projected expenses. Marietta is a self-insured entity. Health Insurance plan changes were made a couple of years ago in order to slow the growing trend of higher claims costs. We are seeing the desired results, and we are able to stabilize the amount of funds that the city contributes each year for health insurance coverage. The Workers Comp Fund will charge its user departments a little less than recent years due to the fund balance that has built up over the years in that fund from fewer claims. The Property and Casualty Fund receives its revenue through charges to the General Fund and the BLW Fund to cover the cost of premiums and claims.

## ***TRUST FUNDS***

The revenue in the Pension Fund is derived from charges to all funds for all eligible employees at a rate of 14.5% of salaries. The employees contribute 4% of salaries to the pension fund as well. Investment earnings play a substantial role in the fund's overall health. An analysis by an outside firm is done each year to evaluate the rate of contribution into the fund in order to ensure strength now and in the future. The Other Post-Employment Benefits (OPEB) Trust Fund was established in FY08 and there is \$45,000 budgeted for FY11.

In conclusion and as highlighted herein, the overall revenue picture for FY2011 is sound. No new taxes, tax increases or fee increases are implemented with the passage of this budget. Despite concerns for the national and local economies, 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. In the coming years, the main focus for the City will be planned redevelopment and growth, which in turn, will increase revenue collections in the future.

# EXPENDITURE SUMMARY

Marietta's Expenditure Budget is thoughtful, conservative and provides services that meet or exceed last year's levels. The total budget for FY11 is \$258.4 million for all City funds, excluding planned reserve increases and interfund transfers. As in recent years, the FY11 budget addresses economic development and redevelopment across several funds, which is a major issue for Marietta's future. Other highlights for each fund are detailed as follows:

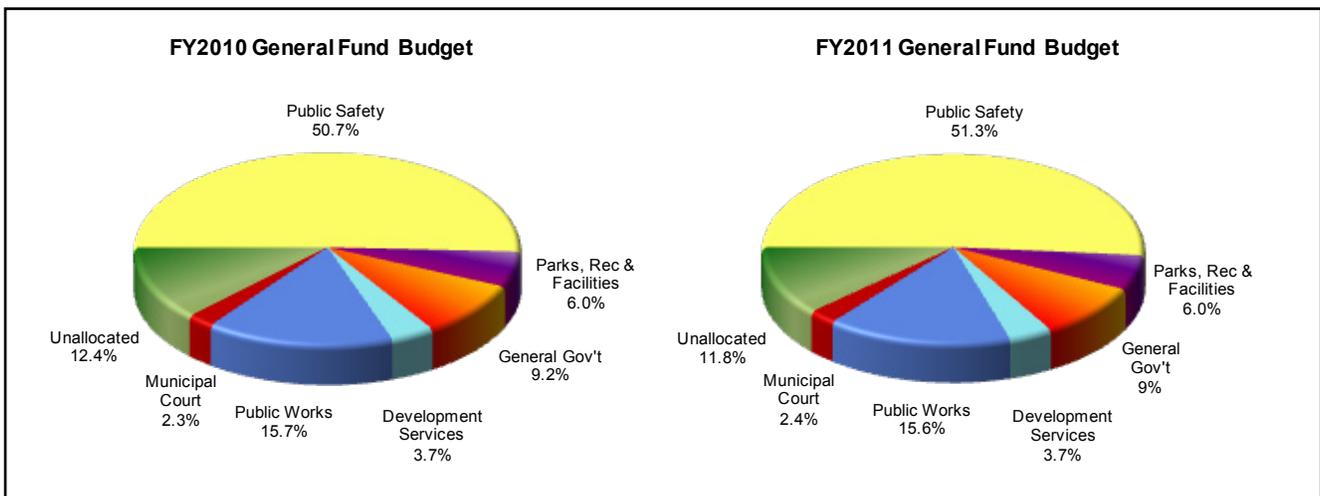
## GENERAL FUND

The total budget for the General Fund of \$48.05 million is slightly less (1.8%) than last year's adopted budget. Total salaries and benefits are budgeted below the 100% mark, as we rely on turnover and vacancies in personnel to make up salary savings along with a hiring freeze that will remain in effect throughout the year. In FY11 the salary savings is budgeted at -\$1.15 million. This allows us to plan our spending more efficiently and put some otherwise unused dollars toward programs and services. No employee pay increases are budgeted for FY11 and the departments' overtime and standby budgets are budgeted at the same level as last year.

A concerted effort by the administration to reduce spending plays a big part in controlling the budget. Departments were asked to cut 7% from their operating budgets without effecting service levels or programs. This was a strategy to offset uncontrollable expenses, such as rising fuel costs, landfill fees, prisoner housing expenses, as well as general government costs such as mandates on stormwater drainage, contract maintenance services, and many others. In addition, Marietta notified its vendors that there would be no increases in contracted pricing, which resulted in savings.

The General Fund capital budget for FY11 consists of a \$300,000 contingency for large items that break during the year and cannot be fixed. An average year in Marietta's capital budget would include the normal replacement rotation of police patrol vehicles, a garbage truck, a couple large utility vehicles like a budget truck and dump truck, a few pickup trucks and municipal vehicles, and smaller items like riding mowers and streets equipment. The current economic downturn has required us to think outside the box in order to balance the budget without any increases in taxes or fees, and we view this atypical capital budget is a necessary strategy to get through the tight economy. While the city routinely pursues grants for public safety vehicles, in FY11 we will pursue other avenues to purchase critical-need items such as previously-owned equipment for the public works department. If at year end the contingency budget remains unspent, the city may move forward on the purchase of capital items pursuant to our capital needs plan.

The budget allocations to the various activities of the General Fund are illustrated in the graphs below. The allocation of funds remained rather steady from last year.



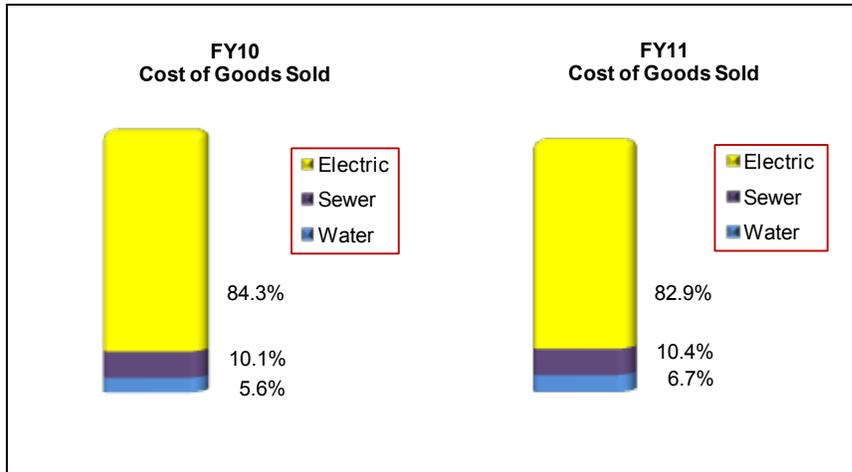
# EXPENDITURE SUMMARY

## BOARD OF LIGHTS AND WATER FUND

The BLW's expense budget is \$152.77 million. This is an increase of 4% over last year's approved budget. There are three areas that stand out when looking at the variances. The largest jump can be found in the cost of goods sold category of expenditures, where there is a 6.2% increase from last year. The transfer to the general fund is increased by \$500,000, which is an increase of 4.5%. And finally, the capital budget of \$15 million is about 14.9% less than last year.

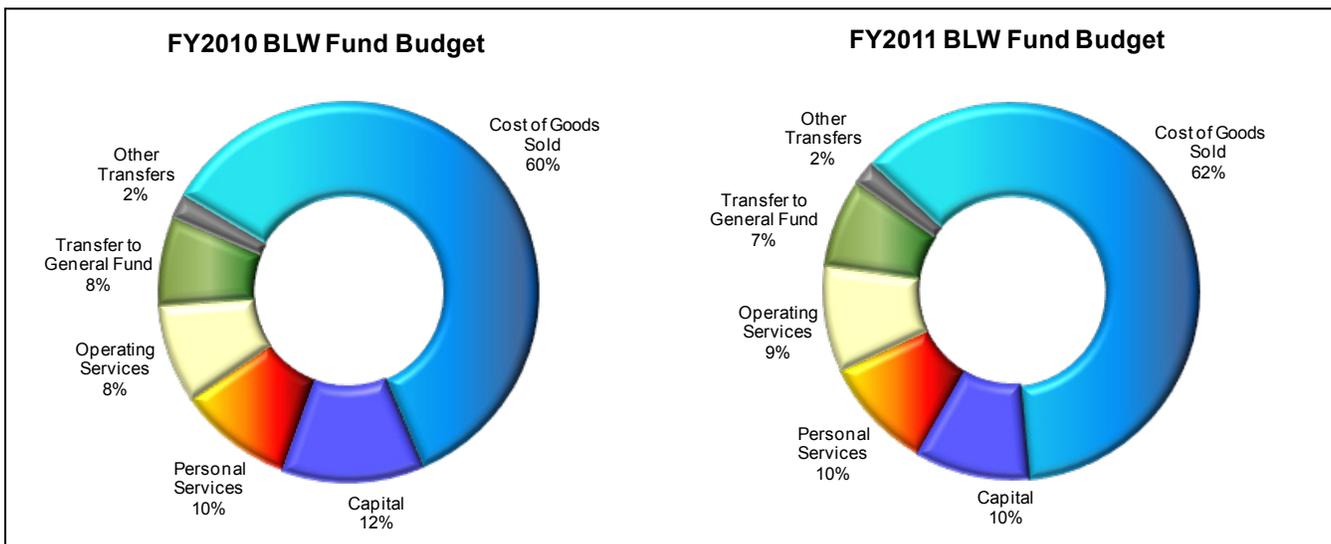
The salary and benefits budget includes the normal day-to-day positions to support the operations of a large utility company. No employee pay raises are budgeted for FY11.

The Cost of Goods Sold in Electrical and Water/Sewer are far and away the largest expense for the utility. Electricity for resale is budgeted at \$78.1 million, which represents a 5% increase over last year's adopted budget. Meanwhile water and sewer services for resale are budgeted at \$16.2 million, which is a 12.3% increase over FY10's approved budget. Purchased power costs accounts for 51% of the BLW expenditure budget.



The FY11 capital budget of \$15 million includes the routine capital projects, such as sewer rehabilitation, water main replacements, and electrical service to new customers, which remain the backbone of the capital budget. However, of the \$15 million budgeted for capital projects, and 12.3% is set aside for Utility Relocations, SPLOST projects and Redevelopment projects. These projects are aggressive but necessary in order for the BLW to remain a leader in the utility business. Technology remains a priority at the city and the BLW is planning \$2.8 million in network and systems expenses in FY11.

The graphs below compare the expenditure distribution from FY10 to FY11.



# EXPENDITURE SUMMARY

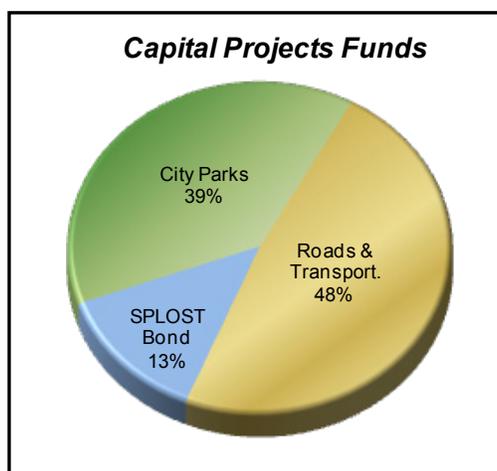
## OTHER FUNDS

In the Special Revenue Funds area, the HUD housing assistance payments are budgeted at 100% occupancy for FY11. While the budget always covers 100% of vouchers and portables in the city, there is ample turnover in the program, which decreases the total amount paid out over the course of the year. In FY11 the Weed and Seed program, which is a law enforcement and community development program that receives grants from the federal government as well as through local partnerships, will operate similarly to last year with their expenditures remaining steady.

The Marietta Police Department is a recipient of Asset Forfeiture funds that are used for valuable training for officers and special equipment for the department. The tourism funds are budgeted 19% lower than last year's adopted budget. Tourism has decreased substantially over the last several years with the economic downturn. These funds are transferred to the General Fund in order to be disbursed to the Welcome Center, Cobb Galleria Convention Center and the Marietta Conference Center as well as several local museums and historical attractions in the downtown area.

In the Capital Projects funds, approximately \$15 million is budgeted for new roads and transportation improvements. These projects are funded by a 1% SPLOST that was approved in 2005, additional reimbursements from the county for major projects, and from a bond that was issued in FY08 in order to use the proceeds to accelerate the project schedule. The debt service will be paid from the 1% sales tax collections. In the new City Parks Fund, \$12 million in expenditures are planned for FY11 for land acquisition and new park construction as well as renovations to existing parks and facilities.

In the Debt Service Fund, the increase from last year is attributable to the principal and interest payment due for the new voter-approved Parks Bond, increasing the total due by \$2 million in FY11. When looking at last year's estimated actuals, the \$46 million payment to trustee accounts for the bonds that were either refinanced at lower interest rates or paid off altogether.



## INTERNAL SERVICE FUNDS

As it is the nature of self-insured funds, we have seen some increases and decreases throughout recent years. In order to control costs in the Health Insurance fund, changes were made to the benefit structure and coverage plan in recent years. FY11 the budget for claims, policy premium, and administration fees is 1.4% higher than last year. In the Workers Comp Fund, we've seen a slight downward trend in the benefit payments in recent years. The Property and Casualty fund is budgeted at the same level as last year.

The Fleet Maintenance shop provides fuel and vehicle services to all departments of the City. Controllable expenses are cut back in order to offset the increases in uncontrollable expenses. Because there is no budget for the routine replacement of vehicles in the general fund, there is an increase budgeted for vehicle repairs, parts and tires for FY11 in addition to an increase for fuel.

## TRUST FUNDS

The FY11 budget provides for continued retirement benefits to a pool of retirees. Pension benefit payments are expected to increase by about 5% over FY10's budget. The Other Post-Employment Benefits (OPEB) Fund is not expected to incur expenditures in FY11, so a planned reserve increase is budgeted at \$45,000.

In conclusion, the budget for FY11 is sound and conservative, and it should be noted that the City administration, in concert with the elected officials and department directors, have made a diligent effort to generating innovative ideas and finding cost cutting measures in order to provide the highest level of services to our citizens and customers.

# AGGREGATE DEBT SERVICE

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

## ***DEBT SERVICE FUND:***

### Public Safety General Obligation Bond:

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

### School General Obligation Bonds:

There are two school bonds. The first one was originally issued in 1990 for the acquiring, constructing and equipping school buildings in city school district and was refunded in 2009. The second bond was originally issued in 1998 then refunded in 2009, for the acquiring, constructing and equipping school buildings including the construction of a new high school. The principal and interest for this bond is paid from proceeds of a 1% sales tax as approved by the voters.

### City Parks General Obligation Bond:

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

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

### Tax Allocation District (TAD) Bond:

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

### Citywide Projects Revenue Bond:

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

## ***CAPITAL PROJECTS FUND:***

### SPLOST Acceleration Revenue Bond:

A bond was issued in 2007 to finance the costs of acquiring, constructing, reconstructing, equipping, and improving public streets, sidewalks, and streetscape and median improvements in the City. The debt service on the bond will be paid with proceeds from the 1% SPLOST for the same purpose. The bond was issued for \$9,820,000 with a five-year pay back schedule. The issuance of the bond allows the road projects schedule to accelerate because the funds are available all at once and provides for multiple projects to be underway simultaneously.

## ***ENTERPRISE FUNDS:***

### Golf Course Revenue Bond:

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

# AGGREGATE DEBT SERVICE

	School General Obligation 2009A Refunding Issue		Public Safety General Obligation 2009B Refunding Issue		School General Obligation 2009C Refunding Issue		Parks General Obligation 2009D Issue	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Outstanding	<u>\$ 24,750,000</u>		<u>\$ 7,115,000</u>		<u>\$ 3,970,000</u>		<u>\$ 25,000,000</u>	
Due Dates	Feb 1	Aug 1 & Feb 1	Jan. 1	July 1 & Jan 1	June 1	Dec 1 & June 1	Jan. 1	July 1 & Jan 1
Maturities for F/Y/E June 30:								
2011	2,640,000	1,053,625	1,125,000	250,031	2,565,000	119,100	955,000	1,092,209
2012	2,720,000	974,425	1,170,000	214,900	1,405,000	42,150	965,000	1,057,525
2013	2,795,000	899,625	1,235,000	168,100	-	-	975,000	1,028,575
2014	2,865,000	829,750	1,285,000	143,400	-	-	995,000	1,004,200
2015	3,005,000	686,500	1,350,000	92,000	-	-	1,015,000	974,350
2016	3,160,000	536,250	950,000	38,000	-	-	1,040,000	948,975
2017	3,335,000	378,250	-	-	-	-	1,065,000	915,175
2018	3,520,000	211,500	-	-	-	-	1,100,000	872,575
2019	710,000	35,500	-	-	-	-	1,135,000	838,200
2020	-	-	-	-	-	-	1,170,000	781,450
2021	-	-	-	-	-	-	1,215,000	722,950
2022	-	-	-	-	-	-	1,260,000	662,200
2023	-	-	-	-	-	-	1,305,000	605,500
2024	-	-	-	-	-	-	1,360,000	540,250
2025	-	-	-	-	-	-	1,415,000	472,250
2026	-	-	-	-	-	-	1,470,000	401,500
2027	-	-	-	-	-	-	1,535,000	328,000
2028	-	-	-	-	-	-	1,600,000	251,250
2029	-	-	-	-	-	-	1,675,000	171,250
2030	-	-	-	-	-	-	1,750,000	87,500
	<u>\$ 24,750,000</u>	<u>\$ 5,605,425</u>	<u>\$ 7,115,000</u>	<u>\$ 906,431</u>	<u>\$ 3,970,000</u>	<u>\$ 161,250</u>	<u>\$ 25,000,000</u>	<u>\$ 13,755,884</u>

# AGGREGATE DEBT SERVICE

	Tax Allocation District Governmental Bonds 2005 Issue		SPLOST Acceleration Revenue Bond 2007 Issue		Golf Course Revenue Bond 2008 Refunding Issue		DMA Citywide Projects Revenue Bonds 2009 Issue	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Outstanding	<u>\$ 7,380,694</u>		<u>\$ 9,145,000</u>		<u>\$ 4,205,000</u>		<u>\$ 31,660,000</u>	
Due Dates	Dec 15	Dec 15	June 1	Dec 1 June 1	July 1	July 1	July 1	July 1 & Jan 1
Maturities for F/Y/E June 30:								
2011	541,904	309,251	3,775,000	339,280	655,000	105,701	865,000	1,384,731
2012	564,610	286,545	5,370,000	199,227	670,000	87,641	1,430,000	1,350,306
2013	588,267	262,888	-	-	690,000	69,104	1,470,000	1,299,456
2014	612,915	238,240	-	-	710,000	50,022	1,530,000	1,230,850
2015	638,596	212,559	-	-	725,000	30,463	1,610,000	1,159,444
2016	665,353	185,801	-	-	755,000	10,291	1,675,000	1,084,322
2017	693,232	157,923	-	-	-	-	1,760,000	1,006,200
2018	722,278	128,877	-	-	-	-	1,830,000	934,400
2019	752,541	98,613	-	-	-	-	1,905,000	869,225
2020	784,073	67,082	-	-	-	-	1,960,000	801,450
2021	816,926	34,229	-	-	-	-	2,040,000	711,250
2022	-	-	-	-	-	-	2,140,000	606,750
2023	-	-	-	-	-	-	2,250,000	497,000
2024	-	-	-	-	-	-	2,360,000	381,750
2025	-	-	-	-	-	-	2,480,000	260,750
2026	-	-	-	-	-	-	2,455,000	137,375
2027	-	-	-	-	-	-	1,900,000	38,000
2028	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-
	<u>\$ 7,380,694</u>	<u>\$ 1,982,009</u>	<u>\$ 9,145,000</u>	<u>\$ 538,507</u>	<u>\$ 4,205,000</u>	<u>\$ 353,221</u>	<u>\$ 31,660,000</u>	<u>\$ 13,753,259</u>

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# GOVERNMENTAL FUNDS





# GENERAL FUND

The General Fund is the principal fund of the City and is used to account for all activities of the City not included in other specified funds. The General Fund accounts for the normal recurring activities of the City, such as police, fire, parks and recreation, public works, general government, etc.

# GENERAL FUND

## SUMMARIZED OPERATING BUDGET FY2011

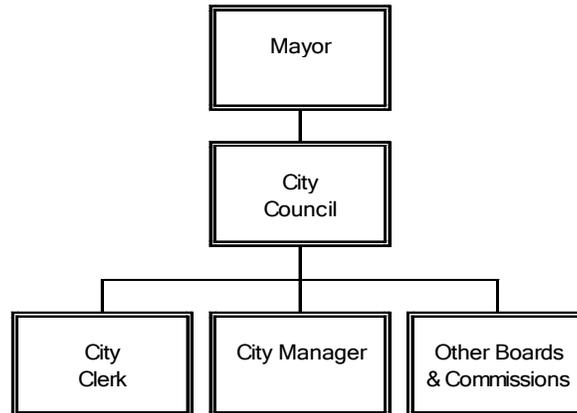
General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
<b>General Administration</b>				
Mayor	86,131	6,250	0	92,381
Council	163,807	76,611	0	240,418
City Manager's Office	680,284	105,375	0	785,659
City Clerk	157,729	26,586	0	184,315
City Attorney	0	525,000	0	525,000
Civil Service Board	6,000	413	0	6,413
<b>Total General Administration</b>	<b>1,093,951</b>	<b>740,235</b>	<b>0</b>	<b>1,834,186</b>
<b>Municipal Court</b>	<b>998,801</b>	<b>162,969</b>	<b>0</b>	<b>1,161,770</b>
<b>Finance</b>				
Administration	255,060	65,704	0	320,764
Accounting	388,351	16,670	0	405,021
Budget	169,054	5,113	0	174,167
Tax	223,920	41,171	0	265,091
Business License	290,118	8,870	0	298,988
Purchasing	294,098	9,215	0	303,313
<b>Total Finance</b>	<b>1,620,601</b>	<b>146,743</b>	<b>0</b>	<b>1,767,344</b>
<b>Human Resources and Risk Mgmt</b>	<b>725,845</b>	<b>108,430</b>	<b>0</b>	<b>834,275</b>
<b>Development Services</b>				
Planning and Zoning	1,087,057	76,797	0	1,163,854
Economic Development	252,219	98,943	0	351,162
Planning Commission	12,600	0	0	12,600
Board of Zoning Appeals	8,400	0	0	8,400
Historic Preservation Commission	0	4,300	0	4,300
<b>Total Development Services</b>	<b>1,360,276</b>	<b>180,040</b>	<b>0</b>	<b>1,540,316</b>
<b>Redevelopment</b>	<b>183,714</b>	<b>49,000</b>	<b>0</b>	<b>232,714</b>
<b>Public Works</b>				
Admin, Engineering and Drafting	599,285	52,383	0	651,668
Board of Building Code Appeals	1,500	0	0	1,500
Bldg Inspect and Code Enforcement	560,550	27,640	0	588,190
Sanitation	1,990,078	1,249,065	0	3,239,143
Streets and Traffic Administration	194,785	0	0	194,785
Streets	1,635,936	465,235	0	2,101,171
Traffic Services	596,358	112,982	0	709,340
<b>Total Public Works</b>	<b>5,578,492</b>	<b>1,907,305</b>	<b>0</b>	<b>7,485,797</b>

# GENERAL FUND

## SUMMARIZED OPERATING BUDGET FY2011

General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
<b>Parks, Recreation and Facilities</b>				
Administration	794,943	49,224	0	844,167
Programs and Events	0	70,387	0	70,387
Rec Centers and Athletics	0	37,865	0	37,865
Buildings Maintenance	473,713	546,928	0	1,020,641
Grounds Maintenance	495,153	314,979	0	810,132
Keep Marietta Beautiful	81,157	3,700	0	84,857
<b>Total Parks, Rec. and Facilities</b>	<b>1,844,966</b>	<b>1,023,083</b>	<b>0</b>	<b>2,868,049</b>
<b>Police</b>				
Support Services	11,568,035	1,143,754	0	12,711,789
Uniform Patrol Services	0	767,442	0	767,442
Investigative Services	0	9,925	0	9,925
<b>Total Police</b>	<b>11,568,035</b>	<b>1,921,121</b>	<b>0</b>	<b>13,489,156</b>
<b>Fire</b>				
Administration	376,509	8,451	0	384,960
Rescue	0	81,219	0	81,219
Suppression & Emergency Services	8,477,745	723,012	0	9,200,757
Prevention	709,302	21,053	0	730,355
Training	558,486	219,514	0	778,000
Apparatus Service and Maintenance	0	10,042	0	10,042
<b>Total Fire</b>	<b>10,122,042</b>	<b>1,063,291</b>	<b>0</b>	<b>11,185,333</b>
<b>Non-departmental</b>	<b>(909,095)</b>	<b>6,264,653</b>	<b>300,000</b>	<b>5,655,558</b>
<b>Total Operating Budget</b>	<b>\$34,187,628</b>	<b>\$13,566,870</b>	<b>\$300,000</b>	<b>\$48,054,498</b>

# CITY GENERAL ADMINISTRATION



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

The City Council is comprised of 7 members who are elected from each of the seven districts in the City and serve for a four-year term, which run concurrently. The City Council enacts ordinances and resolutions, adopts an annual budget, establishes the tax levy and otherwise takes such actions as are "necessary for the security, welfare, convenience and interest of the City."

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

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

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

# GENERAL ADMINISTRATION

## MISSION STATEMENT

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

## GOALS AND ACTIONS

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

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

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

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

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

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

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

- ✓ Seek and encourage public and private support for local cultural and arts organizations
- ✓ Promote the downtown area as a dining and entertainment destination
- ✓ Increase downtown parking and integrate design with commercial development
- ✓ Connect Powder Springs Road to South Cobb Drive as previously approved by voters
- ✓ Coordinate efforts with state Department of Transportation to reroute Highway 5 out of downtown Marietta
- ✓ Address traffic issues from west Marietta to central Marietta
- ✓ Encourage revitalization of current parks through implementation of parks improvement projects
- ✓ Partner with Marietta Housing Authority, Cobb Housing Inc. and other agencies to redevelop and revitalize the Franklin Road, Allgood Road, Roswell Street and Powder Springs Road corridors



# GENERAL ADMINISTRATION

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
<b>Meetings Held:</b>			
Council - Regular	12	12	12
Council - Special	3	9	5
Council Committees	89	84	84
Special Called City Council Agenda Work Sessions	12	12	12
Board of Lights & Water - Regular	12	12	12
Board of Lights & Water - Special	0	1	2
Board of Lights & Water Committees	5	5	5
Civil Service Board	2	2	2
Public Hearings	0	2	2
<b>Filings:</b>			
Contracts	132	127	200
Deeds	168	154	100
Ordinances	199	156	200
Resolutions	22	30	50
Clerk of Superior Court	108	131	150

## GOALS ACCOMPLISHED

- ◇ Employee cookbook was named "Cookbook of the Month" by *Georgia Magazine*
- ◇ Published book about Marietta's history, featuring more than 300 facts and pictures from its founding in 1834 to the present, in commemoration of the City's 175th anniversary
- ◇ Received reimbursement from Federal Emergency Management Agency (FEMA) for more than \$54,000 for the City's response to widespread flooding during the fall of 2009
- ◇ Approved the use of pedicabs, or three-wheeled passenger bikes, as an alternative mode of transportation in the Marietta Square area as well as a tourism and dispatch tool
- ◇ Completed the eighth session of the Citizens' Government Academy, a free seven-week course designed to familiarize residents and business owners with City government
- ◇ At least 350 technology jobs are coming to the City when First Data, a Fortune 500 company, moves two offices from California to Marietta
- ◇ According to the Downtown Marietta Development Authority (DMDA), property values in the City's downtown area have increased almost \$17 million over the last three years
- ◇ Released the Spring 2010 issue of the City's quarterly newsletter, *Blueprint Marietta*
- ◇ Together with Kiwanis Club, held dedication ceremony for a statue honoring the families of first responders and the military; ceremony was held in the first phase of a new park in downtown Marietta
- ◇ Completed four-month long renovation of the Square, including installation of ornamental poles for lights and traffic signals; decorative lighting and consolidated signage; brick crosswalks; refurbishment of fountain in Glover Park; waterlines on three sides of the Square; increased parking and battery backup for traffic lights
- ◇ Selected by Warner Home Video and Turner Classic Movies as the location for the exclusive 70th anniversary world re-premiere of "Gone With the Wind"; the two-day event was part of the City's 175th anniversary celebration
- ◇ Named a "Tree City USA" community by the National Arbor Day Foundation for commitment to community forestry
- ◇ Featured by the "Today Show" as one of the top four places in the country providing the best market for house hunting
- ◇ Chosen by CNNmoney.com editors as one of the top 100 places to live in the country

# GENERAL ADMINISTRATION

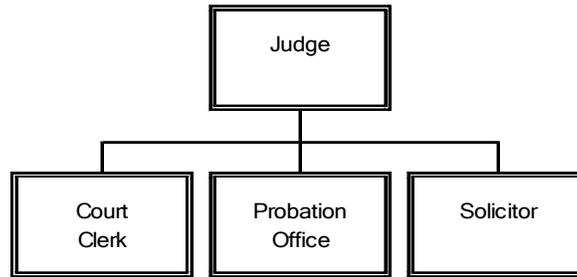
## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	917,119	945,693	1,093,323	1,017,684	1,093,951
Operating Services	896,538	865,241	765,111	672,940	740,235
Capital	18,990	0	47,000	0	0
<b>Total Budget</b>	<b>1,832,647</b>	<b>1,810,934</b>	<b>1,905,434</b>	<b>1,690,624</b>	<b>1,834,186</b>
Change over prior year	---	-1.18%	5.22%	-11.27%	8.49%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Mayor	1	1	1	1	1
Admin. Assistant to the Mayor	1	1	1	1	1
Council Member	7	7	7	7	7
City Manager	1	1	1	1	1
Assistant to City Mgr - Proj. Devp't.	1	1	1	1	1
Public Information Officer	1	1	1	1	1
Public Information Tech - Part time	0	0	1	1	1
Executive Aide to the City Manager	1	1	1	1	1
Administrative Specialist	1	1	1	1	1
Director - Marietta Museum of History	1	1	1	1	1
Weed & Seed Grant Site Coordinator	1	0	0	0	0
Director - GWTW Museum	0	0	1	1	1
City Clerk	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Records Clerk	1	1	1	1	1
Civil Service Member	5	5	5	5	5
<b>Total Budgeted Positions</b>	<b>24</b>	<b>23</b>	<b>25</b>	<b>25</b>	<b>25</b>

# MUNICIPAL COURT



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

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

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

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

# MUNICIPAL COURT

## MISSION STATEMENT

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

## GOALS AND ACTIONS

**Goal 1: Create electronic user-friendly justice by presenting an opportunity for citizens to become more informed of the Court's operations and providing the ability to conduct transactions electronically**

- ✓ Continue to develop City website; provide information and documentation relating to Court rules and procedures
- ✓ Implement on-line payment of parking tickets
- ✓ Implement new Court software that interfaces with Police and Finance applications

**Goal 2: Increase collection of parking and photo red-light violations**

- ✓ Out-source collection of outstanding parking and red-light violations to skip tracing agency as they age 120 days

**Goal 3: Increase service of warrants to offenders who fail to appear or do not comply with the Court's order and probation revocation warrants**

- ✓ Continue to develop the Defendant Image Repository which provides for the electronic attachment of the defendant's photo to the case file, aiding in securing positive identification at the time of arrest
- ✓ Develop annual Warrant Amnesty Program to alleviate backlog of "failure to appear" cases

# MUNICIPAL COURT

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
<u>Traffic/Local Ordinances</u>			
Traffic Citations Issued	14,146	15,698	19,804
Cases Filed	11,755	12,594	16,457
Non-Jury Trials	874	870	1,048
Cases Disposed during the Fiscal Year	12,004	10,560	12,690
New Probationers	673	722	738
New Diversion Program Participants	N/A	55	60
Probation Cases Disposed Successfully	254	374	405
Probation Cases Disposed Unsuccessfully	233	156	201
% Cases Filed and Disposed in the same Fiscal Year	77%	66%	75%
% Cases Disposed Within 90 Days	79%	80%	82%
% Cases Disposed and Sentenced to Probation	6%	7%	7%
% Court Appointed Attorney Fees Reimbursed	24%	58%	60%
% Translator Fees Reimbursed	21%	34%	35%
<u>Photo Red-Light</u>			
Photo Red-Light Violation Notices Issued	21,641	20,197	19,200
Photo Red-light Court Hearing Appeals	580	575	560
% Collection Rate	78%	74%	78%
<u>Parking</u>			
Parking Violation Notices Issued	4,255	4,687	4,860
Parking Court Hearing Appeals	137	120	122
% Collection Rate	80%	74%	82%

## GOALS ACCOMPLISHED

- ◊ Installed ATM machine to provide public accessibility to cash for payment of jail bonds and court ordered fines
- ◊ Enhanced probation security and increased office space
- ◊ Increased collection of red-light violations with the assistance of a forensic collection agency and through the implementation of an amnesty program
- ◊ Successfully implemented pilot Court Appointed Attorney program with substantial savings to the City
- ◊ Provided guidance and support to Police department regarding development of electronic on-line bond payment system
- ◊ Coordinated secondary Sunday jail arraignment session, providing arraignments at two jails
- ◊ Absorbed Obnoxious Vegetation citations without increasing staff size; this action reduced Council Agendas
- ◊ Developed Indigent Defense Verification Program

# MUNICIPAL COURT

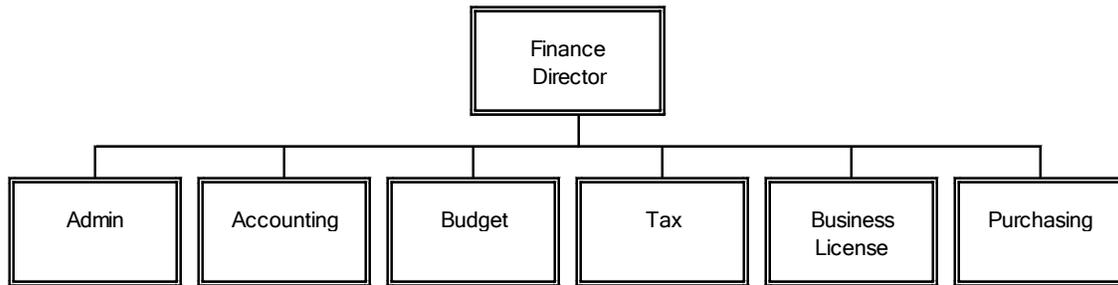
## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	903,813	988,350	959,699	945,919	998,801
Operating Services	137,506	149,795	176,918	127,906	162,969
Capital	0	0	9,649	0	0
<b>Total Budget</b>	<b>1,041,319</b>	<b>1,138,145</b>	<b>1,146,266</b>	<b>1,073,825</b>	<b>1,161,770</b>
Change over prior year	---	9.30%	0.71%	-6.32%	8.19%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Municipal Court Clerk	1	1	1	1	1
Administrative Assistant I	0	0	1	1	1
Supervisor	1	1	1	1	1
Deputy Court Clerk	9	9	8	8	8
Legal Assistant	1	1	1	1	1
Bailiff - Part Time	3	3	3	3	0
Data Entry Clerk	1	1	0	0	0
Chief Probation Officer	1	1	1	1	0
Probation Office Supervisor	0	0	0	0	1
Probation Officer	1	1	1	1	1
Probation Officer - Part Time	0	0	0	0	1
Probation Assistant	1	1	1	1	1
Collections Representative	0	1	0	0	0
Judge	1	1	1	1	1
Solicitor	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>21</b>	<b>22</b>	<b>20</b>	<b>20</b>	<b>18</b>

# FINANCE



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

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

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

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

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

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

# FINANCE

## MISSION STATEMENT

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

## GOALS AND ACTIONS

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

- ✓ Continue to work with other departments to gather meaningful data for use in the development of additional performance measurement indicators
- ✓ Continue to incorporate performance measurement practices into the budget process to aid in assessing efficiency and effectiveness of operations and determining where budgetary funding is needed

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

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

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

- ✓ Encourage and support professional training and maintenance of certification standards through continuing education seminars
- ✓ Attend HTE training and disseminate information to staff
- ✓ Apply training knowledge from conferences to improve procedures; recommend HTE system enhancements
- ✓ Enhance understanding of application interfaces in order to improve procedures
- ✓ Ensure that procedures manuals are kept current
- ✓ Continue to offer in-house training classes to educate users on the basic functions and understanding of budgeting guidelines, procedures and HTE application

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

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

### **Goal 5: Increase operational efficiency via utilization of electronic media and web access**

- ✓ Offer over-the-counter electronic check acceptance and/or credit card payment options to taxpayers
- ✓ Provide capability to complete and submit forms and applications electronically
- ✓ Continue to utilize Finance Technology Committee meetings as a forum to discuss wants and needs
- ✓ Continue to develop the processing of Purchasing bids and proposals via the City's website

### **Goal 6: Maintain Tax Allocation District tax base**

- ✓ Update tax base to reflect changes in base property valuations

### **Goal 7: Report incorrect city/county codes on land parcels to ensure proper receipt of tax revenue**

- ✓ Coordinate efforts between Tax and Business License departments to identify incorrect city/county codes on land parcels
- ✓ Notify Cobb County Tax Assessors Office of errors in coding and follow through to resolution

# FINANCE

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
% Invoices paid within 30 days of receipt	92%	96%	96%
% Budget adjs. processed within 24 hours of approval/receipt	98%	99%	99%
Budget Procedures classes held	7	1	3
Attendees at Budget Procedures/Training classes	71	12	36
Tax payments processed	20,742	20,768	20,942
Tax payments processed per employee	6,914	6,923	6,981
% Tax payments received by fiscal year end	99%	99%	99%
Business Licenses issued	8,389	8,500	8,500
Business License renewals processed per employee	2,800	2,800	2,800
% New Business Licenses mailed within 3 weeks	90%	90%	90%
Business License audit revenue collected	\$136,600	\$60,000	\$75,000
Purchase orders processed	2,113	2,150	2,150
Purchase Orders processed per employee	528	537	537
New vendor applications processed	320	800	800
% Purchase requests processed into a PO within 4 weeks	99%	99%	99%

## GOALS ACCOMPLISHED

- ◇ Received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the FY2010 Budget Book (15th consecutive year)
- ◇ Budget Manager conducted in-service training on the budget process
- ◇ Made major modifications to the Five-Year Strategic Plan format for implementation in the FY2010 budget process
- ◇ Received the GFOA Achievement for Excellence in Financial Reporting award for the FY2009 CAFR
- ◇ National bond rating agency Fitch Ratings raised the long-term general obligation (GO) bond rating of the City from AA to AA+
- ◇ Identified businesses moving into and out of Tax Allocation districts and notified Cobb County Business Personal Property Tax Division to ensure accurate assessment and collections
- ◇ Completed business license audits resulting in collections of over \$136,000 in FY2009
- ◇ Refinanced school bonds at a reduced interest rate, resulting in a savings of \$1.7 million for the remaining term of the bonds
- ◇ Refinanced public safety bonds at a reduced interest rate, resulting in a savings of \$500,000 for the remaining term of the bonds
- ◇ Created an FY10 Budget-in-Brief handout for citizens and employees and posted it to the City's website
- ◇ Posted the current year Budget Book to the City's website and added bookmarks for searching capabilities
- ◇ Implemented HTE Payroll Budget module to automate payroll projection for use in the budget process
- ◇ Created COGNOS Impromptu report listing unexpired licenses by street address to facilitate comprehensive inspection of business license jurisdiction
- ◇ Distributed "opportunity zone" information to business license applicants to inform them of incentives to locate within the City limits
- ◇ Consulted with MIS department regarding interactive on-line forms for taxpayers to report liquor sales, hotel/motel occupancy and rental motor vehicle revenue
- ◇ Tax staff conducted a mass audit of the homestead exemption files and removed exemptions of ineligible recipients
- ◇ Resolved school tax exemption issue resulting in a revenue increase of \$69,000 for the school system

# FINANCE

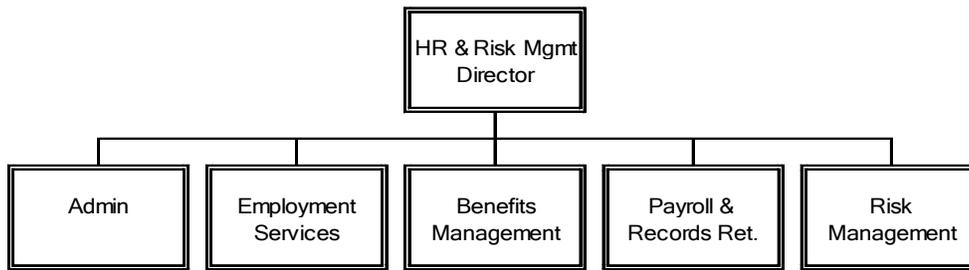
## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	1,437,041	1,399,307	1,580,366	1,608,007	1,620,601
Operating Services	168,135	152,983	156,234	200,493	146,743
Capital	2,245	0	0	0	0
<b>Total Budget</b>	<b>1,607,421</b>	<b>1,552,290</b>	<b>1,736,600</b>	<b>1,808,500</b>	<b>1,767,344</b>
Change over prior year	---	-3.43%	11.87%	4.14%	-2.28%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Finance Director	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Internal Auditor	1	1	1	1	1
Accounting / Treasury Manager	1	1	1	1	1
Senior Accountant	1	1	1	1	1
Accountant	2	2	2	2	2
Accounting Clerk	2	2	2	2	2
Cashier	1	1	1	1	1
Budget Manager	1	1	1	1	1
Budget Analyst	1	1	1	1	1
Tax Manager	1	1	1	1	1
Tax Coordinator	1	1	1	1	1
Tax Representative	2	2	2	2	2
Business License Manager	1	1	1	1	1
Bus. License Compliance Officer	1	1	1	1	1
Business License Inspector	2	1	1	1	1
Administrative Assistant I - Bus. Lic.	1	1	1	1	1
Business License Clerk	2	1	1	1	1
Purchasing Manager	1	1	1	1	1
Senior Buyer	1	1	2	2	2
Buyer	2	2	1	1	1
Admin. Assistant I - Purchasing	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>28</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>

# HUMAN RESOURCES AND RISK MANAGEMENT



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

The Administrative Division performs the following functions while maintaining compliance with federal, state and local regulations: policy development, implementation and interpretation; employee grievance and appeals resolution; employee relations and organizational/human resources development. These activities foster development, retention and recognition of high quality employees and provide fair and equitable resolution of management-employee relations.

The Employment Services Division's activities include: employment and retention policy development and administration; employment recruitment including applicant tracking, advertisement, assessment and selection; internships; service recognition; termination services; EEO reporting; FLSA compliance and out-processing.

The Benefits Management Division manages self-funded programs for employee/retiree health, vision, and dental insurance as well as traditional life, AD&D, accident and disability insurance plans; employee pension plans; deferred compensation options; employee assistance and wellness programs; HIPAA and FMLA compliance and employee orientation programs.

The Payroll and Records Retention Division insures timely and accurate payroll production. In addition, it performs the following functions while maintaining compliance with federal, state and local regulations: communication of pay and leave policies; implementation of production audits; direct deposit and flexible spending account administration; employment verification; provision of public record requests and systematic employee records management.

The Risk Management Division's responsibilities include a pro-active workers' compensation and loss control program; self-funded and insured claims administration; administration of property and casualty insurance programs including property inventory; establishment of insurance requirements and criteria transferring risk of loss; drug-free workplace programs and safety training.

# HUMAN RESOURCES AND RISK MANAGEMENT

## MISSION STATEMENT

To actively recruit and retain the most qualified personnel to provide outstanding customer service to citizens, customers, employees and retirees of the City/BLW and to accurately and cost-efficiently administer payroll, benefit services and risk management functions while maintaining compliance with federal, state and local mandates.

## GOALS AND ACTIONS

### **Goal 1:            Attract and retain quality human resources for City government and the BLW**

- ✓ Continue to design and implement employment strategies and methods for presenting career opportunities to the public via the City website, internet services, career fairs, print media and other viable resources
- ✓ Continue to develop and implement follow-up methodologies to keep viable applicants engaged in the employment process
- ✓ Implement innovative programs to increase employee retention levels and reduce the cost of turnover
- ✓ Implement Sungard/HTE Applicant Tracking, HRIS, Click-to-Gov software

### **Goal 2:            Provide prompt and effective benefits administration to employees and retirees**

- ✓ Maintain current benefits information on the City website; utilize HRIS software for recordkeeping and reporting
- ✓ Continue to provide benefits open enrollment via the City website
- ✓ Continue to work with the Pension Board to improve pension plans in a fiscally responsible manner
- ✓ Continue to monitor health insurance costs, reviewing plan designs annually; review feasibility of maintaining benefits under the PPO plan
- ✓ Continue to work with benefits attorney and Finance department to maintain compliance with Other Post Employment Benefits (OPEB) and GASB 45 financial reporting
- ✓ Monitor regulations regarding actuarial valuation of retiree health costs
- ✓ Continue quality customer service by processing pension and life insurance applications, FMLA certifications, COBRA administration, EAP referrals, providing flu shots and investment/financial training

### **Goal 3:            Provide staff with up-to-date training on employment related issues**

- ✓ Provide training and on-site departmental visits to discuss accessibility of programs/facilities for the disabled
- ✓ Provide formal training on the risks of drugs and alcohol use
- ✓ Provide training to supervisors and managers on workplace behavior standards and “due process” requirements; provide follow up training on conflict/anger management
- ✓ Provide training to supervisors, managers and timekeepers on the use of HRIS and Sungard/HTE Applicant Tracking software packages
- ✓ Provide training to management on the internal hiring process, legal and effective interviewing and selection techniques and effective employee retention

### **Goal 4:            Provide pro-active risk management services to City/BLW employees**

- ✓ Perform annual inventory of real and personal property; request funding of appraisal of real property
- ✓ Continue to monitor property/casualty insurance and reassess limits of coverage on an annual basis
- ✓ Provide pro-active safety program for employees with a goal of reducing workers’ compensation claims by 5%
- ✓ Provide quarterly statistical reports to management regarding employee injuries and cost of on-the-job injuries

### **Goal 5:            Establish medical clinic for employees and covered dependents**

- ✓ Complete Request for Proposal process to select third-party vendor to manage daily clinic operations
- ✓ Confirm clinic location in preparation for opening in early 2011

# HUMAN RESOURCES AND RISK MANAGEMENT

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
Number of Positions Filled	60	21	30
Number of Applications Received	4,000	4,649	4,800
Workers' Compensation Claims:			
Medical Only	84	80	80
Indemnity	11	9	8
Reporting Purposes Only	22	20	18
Number of Liability Claims	74	70	65
Number of Auto Claims	32	28	26
Reported Health Insurance Concerns	125	128	128
Pension Applications Received and Approved	29	33	25
Number of Job Vacancies per Month	7	6	10
Average Cost per Vacancy Filled	\$2,486	\$2,357	\$2,147
Average Number of Days to Fill a Vacancy	38	45	40

## GOALS ACCOMPLISHED

- ◇ Executed quarterly random drug and alcohol testing in accordance with state law
- ◇ Conducted annual benefits open enrollment process with ability to complete enrollment forms on gemNet
- ◇ Completed implementation of computer-based payroll management system (Executime); provided training to supervisors, managers and time keepers
- ◇ Offered free health screenings to employees through partnership with Northside Hospital
- ◇ Recovered approximately \$350,452 from Blue Cross for re-insurance
- ◇ Recovered over \$134,780 from the Federal Retiree Drug Subsidy Program
- ◇ Updated several sections of Personnel Rules and Regulations and distributed electronically to all departments for dissemination to staff
- ◇ Maintained compliance with changes to Family and Medical Leave Act, I-9 form and COBRA and other legal requirements from the State and Federal level

# HUMAN RESOURCES AND RISK MANAGEMENT

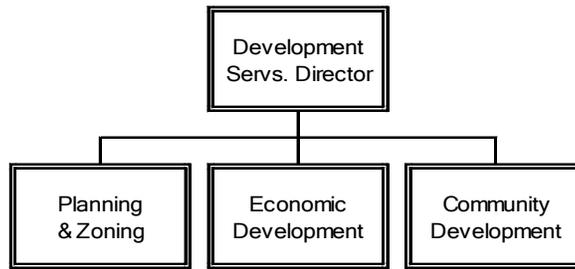
## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	673,909	621,146	674,584	694,963	725,845
Operating Services	133,373	183,446	183,951	82,170	108,430
Capital	0	0	0	0	
<b>Total Budget</b>	<b>807,282</b>	<b>804,592</b>	<b>858,535</b>	<b>777,133</b>	<b>834,275</b>
Change over prior year	---	-0.33%	6.70%	-9.48%	7.35%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Human Res. & Risk Mgmt. Director	1	1	1	1	1
Benefits Manager	1	1	1	1	1
Compensation & Classification Mgr.	1	0	0	0	0
Employment Manager	1	1	1	1	1
Risk Manager	1	1	1	1	1
Payroll Manager	1	1	1	1	1
Human Resources Analyst	0	1	1	1	1
Payroll Technician	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Human Resources Specialist	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

# DEVELOPMENT SERVICES



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

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

The Community Development Division encompasses the Section 8 and CDBG programs which are detailed in the Special Revenue section.

# DEVELOPMENT SERVICES

## MISSION STATEMENT

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

## GOALS AND ACTIONS

### **Goal 1: Conduct long-range planning projects**

- ✓ Develop strategic neighborhood redevelopment plans as a means of initiating neighborhood transformation and stabilization
- ✓ Revise Historic Resource survey
- ✓ Complete five-year update of Comprehensive Plan and Future Land Use Map
- ✓ Consider Livable Centers Initiative (LCI) applications for the redevelopment of areas around the "Big Chicken"

### **Goal 2: Promote public participation and education as it relates to planning issues**

- ✓ Complete digital storage of departmental records
- ✓ Complete development of web-based system which allows the public to view and comment on upcoming rezoning and variance cases including site and building plans and façade renderings

### **Goal 3: Implement existing plans and address redevelopment issues**

- ✓ Continue to prioritize code enforcement efforts as a means to improve health and safety of citizens
- ✓ Initiate plan and design phase for Rottenwood Creek multi-use trail system

### **Goal 4: Identify potential land parcels for redevelopment as light industrial or office use**

- ✓ Map potential sites; evaluate zoning issues, future land use and current tax values
- ✓ Contact property owners to discuss possible assemblage

### **Goal 5: Provide strategic vision and climate conducive to transformation of Franklin Road into a Global GreenTech Corridor (GGTC)**

- ✓ Develop marketing materials and supporting documents for the GreenTech Corridor
- ✓ Continue to establish partnerships with potential stakeholders; establish non-profit/private consortium
- ✓ Investigate funding opportunities to conduct a baseline carbon footprint study of the Corridor
- ✓ Examine and develop appropriate zoning policy

### **Goal 6: Establish network with state project managers, commercial brokers and retail brokers**

- ✓ Meet monthly to discuss potential or existing opportunities in the City
- ✓ Highlight key properties on Economic Development website on a quarterly basis

### **Goal 7: Initiate comprehensive business retention and expansion program (BREP)**

- ✓ Develop comprehensive questionnaire to be completed by the company or during interviews
- ✓ Conduct site visits and record data in database

# DEVELOPMENT SERVICES

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
Code Compliance Inspections	6,872	7,000	7,500
Letters / Reports Generated	6,547	4,800	5,000
Code Enforcement Cases	6,819	7,000	7,500
Ordinances Prepared for Council	75	200	230
Ordinances Voted on by Council	81	90	95
Citations Issued	41	45	50
Sign Permits Issued	276	300	350
Rezoning Applications Processed	19	20	20
Variance Applications Processed	34	30	30
Plats Reviewed	96	50	50
Site Plans Reviewed	115	50	40
Business License Applications Reviewed	759	600	700
Building Permits Reviewed	1,364	1,400	1,400
Face-to-face dialogues with state project managers	4	100	100
Economic Development (ED) meetings with partners	50	100	125
Prospect visits hosted in the community with other ED partners	5	12	20
Advertisements per year in regional and national publications	40	35	30
Industry or businesses visited in the community as a pro-active outreach for retention and expansion (BREP)	18	18	100

## GOALS ACCOMPLISHED

- ◇ Converted Marietta Growth Fund to a grant program; awarded two grants
- ◇ *Cobb In Focus* magazine profiled the City's revitalization of Franklin Road business district with green tech/sustainability initiatives, road improvements and business location and expansion
- ◇ Served as liaison with Marietta merchants on the water main replacement project and intersection improvements on the Square
- ◇ Initiated revision of Economic Development website
- ◇ Established database format for industrial and commercial properties and buildings
- ◇ Developed "Discover the Difference" signage and "The Square is Back" campaign
- ◇ Established key relationships with staff at Georgia Department of Economic Development and commercial brokers
- ◇ Presented \$75,000 in financial assistance from Marietta Growth Fund to Summit Industries as part of a small business grant program funded by Department of Housing and Urban Development
- ◇ Revised Historic Preservation Ordinance to improve clarification of certain sections
- ◇ Developed redevelopment plan for Opportunity Zones, submitted application and received the designation for three areas within the City; businesses are eligible for \$3,500 in employee tax credits for each new job when two or more jobs are created for five years
- ◇ Established GreenTech Corridor website, designed marketing materials, developed steering committee and conducted strategic marketing and feasibility study

# DEVELOPMENT SERVICES

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	1,114,338	1,184,178	1,271,372	1,248,179	1,360,276
Operating Services	303,209	250,051	279,092	161,146	180,040
Capital	23,198	71,999	0	0	0
<b>Total Budget</b>	<b>1,440,745</b>	<b>1,506,228</b>	<b>1,550,464</b>	<b>1,409,325</b>	<b>1,540,316</b>
Change over prior year	---	4.55%	2.94%	-9.10%	9.29%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Development Services Director	1	1	1	1	1
Planning and Zoning Manager	1	1	1	1	1
Code Enforcement Manager	1	1	1	1	1
Urban Planner I	3	2	2	2	1
Economic Development Proj. Mgr. I	0	0	0	0	1
Urban Planner II	0	1	1	1	1
Code Enforcement Inspector	5	5	5	5	5
Code Enforcement Specialist	2	2	2	2	2
Code Enforcement Coordinator	1	1	1	1	1
Code Enforcement Clerk	1	1	1	1	1
Planning and Zoning Coordinator	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Economic Development Manager	1	1	1	1	1
Industrial Development Proj. Mgr.	1	1	1	1	0
Economic Development Proj. Mgr. II	0	0	0	0	1
Planning Commission Member	7	7	7	7	7
Board of Zoning Appeals Member	7	7	7	7	7
<b>Total Budgeted Positions</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>

# REDEVELOPMENT



The major focus of the Redevelopment Department is to continue the initiation of redevelopment programs for the City with special attention to existing downtown industrial sites, aging rental property and distressed shopping centers. Increasing home ownership also takes high priority among redevelopment efforts. The City will continue planning initiatives in an effort to secure its economic future and is committed to continued improvement in the aesthetics and quality of Marietta as a whole.

# REDEVELOPMENT

## MISSION STATEMENT

To strengthen the economic and residential base of the City through the revitalization of neighborhoods, commercial areas and other distressed properties. To make strategic real estate investments in blighted areas, assemble properties for redevelopment and partner with the private sector to invest in our community.

## GOALS AND ACTIONS

### **Goal 1: Monitor on-going redevelopment projects and initiate new projects within the City and Tax Allocation Districts (TADs)**

- ✓ Recruit prospective and current developers to initiate quality redevelopment activities in commercial areas surrounding TAD boundaries
- ✓ Monitor redevelopment projects to ensure compliance with executed development agreements
- ✓ Coordinate efforts with Public Works department to identify commercial redevelopment opportunities
- ✓ Provide technical and staff support to the Marietta Redevelopment Corporation (MRC) Board of Directors and City Council
- ✓ Develop and update MRC marketing packages for financial institutions, site selection companies and real estate development firms to proactively solicit redevelopment proposals for project areas within the City
- ✓ Identify external financing resources for existing projects
- ✓ Monitor the implementation of the Roswell streetscape improvement for areas surrounding the Manget and Meeting Park redevelopment areas

### **Goal 2: Continue to assemble value-added properties**

- ✓ Manage current assemblage of property within focus areas for marketing to private entities; selectively acquire properties to maximize the MRC's return on investment
- ✓ Continue to conduct due diligence on locations within redevelopment and priority areas; monitor investment activities in accordance with Fund guidelines
- ✓ Seek federal stimulus funds to assist with planning and redevelopment activities

### **Goal 3: Coordinate efforts with local, metro and regional housing and data services to gather housing market research and demographic information**

- ✓ Conduct planning sessions with City Council and MRC Board members to develop investment priorities
- ✓ Work with MRC Real Estate and Executive Committees to construct a strategic plan to address future investment priorities, continued capitalization, annual operations and on-going management activities
- ✓ Utilize market research to monitor local real estate market conditions and perform due diligence to support future investments by the MRC
- ✓ Routinely monitor property sales, pricing/value trends, vacancy rates, employment and other relevant market conditions within redevelopment areas
- ✓ Continue to work with Marietta City Schools to develop and update student enrollment projections
- ✓ Create fee service structure for data and market research activities

### **Goal 4: Expand efforts to effectively communicate the advantages of utilizing public/private investment to increase the tax base within the City**

- ✓ Educate the public on ongoing projects, project benefits, neighborhood impacts and related issues
- ✓ Enhance MRC website, publish annual report and cultivate relationships with regional media outlets; continue public presentations to business groups and community-based organizations

# REDEVELOPMENT

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
Reduction in city-wide inventory of rental housing units	(5)	(7)	(208)
Increase in inventory of owner-occupied housing units	10	25	15
Disposition of city-owned parcels for redevelopment purposes	3	1	1
Property owners and prospective developers recruited/assisted in evaluating investments within redevelopment areas	6	4	5
Parcels acquired through parcel assembly & disposition process	0	4	4
Increase in aggregate planned private investment within designated redevelopment areas at full build-out	\$1,000,000	\$1,000,000	\$1,000,000
Increase in annual tax increment channeled into the TAD Special Revenue fund to support public investment	\$100,000	\$150,000	\$100,000
State and Federal funding assistance for redevelopment and neighborhood planning	\$1,100,000	\$75,000	\$75,000

## GOALS ACCOMPLISHED

- ◇ Awarded \$1.3 million in American Reinvestment and Recovery Act funds through interdepartmental coordination
- ◇ Created "shovel ready" site packages to market to potential investors
- ◇ Stabilized parcels in redevelopment area through the demolition of five dilapidated duplexes
- ◇ Created social media accounts to facilitate the communication of MRC activities to the public in real-time
- ◇ Facilitated the purchase of Preston Chase apartment complex
- ◇ Staff graduated from the Georgia Economic Development Academy
- ◇ Established the Marietta-Cobb New Market Credit Corporation
- ◇ Initiated the redesign of Hedges/West Dixie neighborhood; provided traffic concept and land plan
- ◇ Managed the REO relationships with lending institutions for projects within redevelopment areas

# REDEVELOPMENT

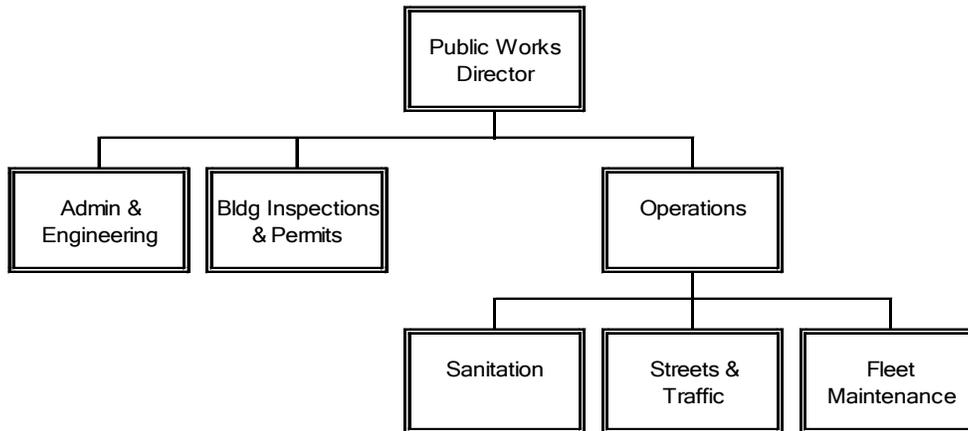
## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	95,449	93,971	178,265	185,664	183,714
Operating Services	69,443	72,951	83,308	27,747	49,000
Capital	0	0	1,834	0	0
<b>Total Budget</b>	<b>164,892</b>	<b>166,922</b>	<b>263,407</b>	<b>213,411</b>	<b>232,714</b>
Change over prior year	---	1.23%	57.80%	-18.98%	9.04%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Redevelopment Director	1	1	1	1	1
Project Manager	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>

# PUBLIC WORKS



The Public Works Department has six main divisions: Administration and Engineering, Building Inspections, Sanitation, Streets and Traffic Services and Motor Transport which is discussed in the Internal Service Funds section.

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

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

The Sanitation Division is responsible for providing solid waste collection services to approximately 12,000 households within the City. Services provided include twice-weekly garbage collection at the rear door and curbside yard waste collection once per week. Prior to FY09, curbside recycling collection was performed once per week by a private vendor. Beginning in FY09, the City implemented an in-house recycling program which resulted in a savings of \$320,000 each year. The City contracts with an outside vendor to collect solid waste, cardboard, and glass in the Central Business District six days a week. The Sanitation Division has successfully diverted over 25% of the solid waste stream from landfills each year since implementing a volume based fee structure in 1994.

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

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

# PUBLIC WORKS

## MISSION STATEMENT

To provide the services of engineering; building inspection; maintenance of City streets, drainage systems and traffic signals; solid waste collections and recycling; and fleet maintenance in a manner that protects the health, safety and welfare of the citizens and promotes awareness and satisfaction for the services received.

## GOALS AND ACTIONS

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

- ✓ Continue to maintain compliance with the Watershed Management Plan and Storm Water Management Plan; continue to prepare the annual Storm Water Management report
- ✓ Review cost-effective methods of collection and disposal of solid waste generated within the City
- ✓ Explore options for replacement of Fleet and Public Works facility

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

- ✓ Improve coordination of utility construction through an internet-based application process and computerized record retention system
- ✓ Implement a web-based customer order form for recycling bins and approval form for scheduling extra items for pickup
- ✓ Utilize asset management system to forecast asphalt maintenance needs
- ✓ Optimize coordination between departments and customers related to plan review, permitting, inspection, road construction, on-line permitting and utility construction activities

### **Goal 3: Continue to maintain or enhance the transportation and traffic infrastructure through technology and planning**

- ✓ Install battery back-up systems for all critical intersections
- ✓ Implement striping inspection and maintenance program
- ✓ Perform traffic corridor timing analysis for one-third of the City's signalized corridors on an annual basis; evaluate capacity needs
- ✓ Complete Synchro master model; initiate data collection for 35 of the 104 traffic signals for analysis and completion of retiming

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

- ✓ Implement green technology, such as rain gardens, during future construction projects
- ✓ Continue recycling programs including residential, City facility and Central Business District recycling; newspaper drop-off and Christmas tree recycling
- ✓ Convert all traffic light intersections and school flashers to LED (Light Emitting Diode) signals
- ✓ Continue to protect streams and watersheds from sediment and other pollutants created by development through the utilization of site plan reviews, site inspections, Industrial Storm Water Facility inspections, Highly Visible Pollutants Source inspections and TMDL sampling of streams
- ✓ Continue storm drain mapping and asset management program

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

- ✓ Obtain International Code Council certification to improve energy efficiency and remain aware of current industry trends
- ✓ Provide continuing education for inspectors through Northwest Georgia Inspectors Association
- ✓ Continue certification of traffic technicians through International Municipal Signal Association
- ✓ Enhance safety training programs; explore possibility of creating a safety officer position
- ✓ Expand inspector and Chief Building Official training to include green building seminars

# PUBLIC WORKS

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
Commercial and Residential Permits Issued	4,767	5,600	5,600
Building Inspections Completed	12,039	11,726	12,000
Sidewalks Completed (square feet)	12,000	12,000	12,000
Curbs/Gutters Completed (linear feet)	1,200	1,200	1,200
Curb Miles Swept	2,400	2,400	2,400
Count-down Pedestrian Crossing Signals Installed	11	24	24
LED Signal Replacement at Intersections	25	19	61
Signalized Intersections Installed/Upgraded	13	6	6
Intersection Maintenance	105	105	105
Sign Maintenance	60	60	60
Sanitation Customer Calls	6,428	5,000	5,000
Missed Refuse Pickups	433	150	150
Average Number of Customers per Sanitation Route	1,159	1,000	1,100
Tons of Residential Waste Collected	25,955	28,924	30,660
% of Residential Waste Diverted to Recycling	25%	28%	28%
Tons of Residential Waste Recycled	6,391	8,057	8,540
Tons of Residential Waste Landfilled	18,955	20,866	22,118
Tons of Brush and Yard Waste Collected	2,209	2,500	3,000
Fees Charged for Pickup of Extra Items	\$31,731	\$57,431	\$60,877
Fleet Availability per Month	93%	90%	95%
Preventative Maintenance Compliance	93%	85%	95%
Rework Rate	0.09%	0.09%	0.09%
Mechanic Productivity	69%	70%	75%
Vehicle Repairs Completed within 24-hour Period	46%	48%	50%
Work Orders Processed (Fleet)	6,830	6,900	6,900

## GOALS ACCOMPLISHED

- ◊ Updated school flashers to allow automatic updates to the system during changes in school hours
- ◊ Initiated camera installation and connectivity to remaining intersections within the City
- ◊ 90% of Streets and Traffic staff have received their trenching and shoring card
- ◊ Implemented Phases 1 and 2 of the on-line utility permitting and road closure program
- ◊ In-house recycling program has resulted in an average yearly savings of \$329,711
- ◊ Installed alternative traffic detection system and began testing phase
- ◊ Fleet division was recognized as one of the top 100 fleet maintenance operations in the country for 2009
- ◊ Implemented asset management system for Streets, Traffic and storm drains; implemented work order system to track maintenance/repair work orders within the system
- ◊ Implemented sign reflectivity program
- ◊ Implemented Pinpoint (GPS technology) to aid in proactively inspecting potholes and sidewalks
- ◊ Developed performance measures and standard operating procedures for Streets and Traffic divisions
- ◊ Received \$3 million grant from Atlanta Regional Commission (ARC) to fund streetscape and traffic improvements on Franklin Road
- ◊ Implemented mosquito control program which utilizes chemically treated briquettes in standing water on private property, including creeks
- ◊ Forty-one SPLOST road projects were underway citywide in 2009
- ◊ Received over \$1 million as part of the American Recovery and Reinvestment Act (ARRA) to fund streetscape improvements on Roswell Street

# PUBLIC WORKS

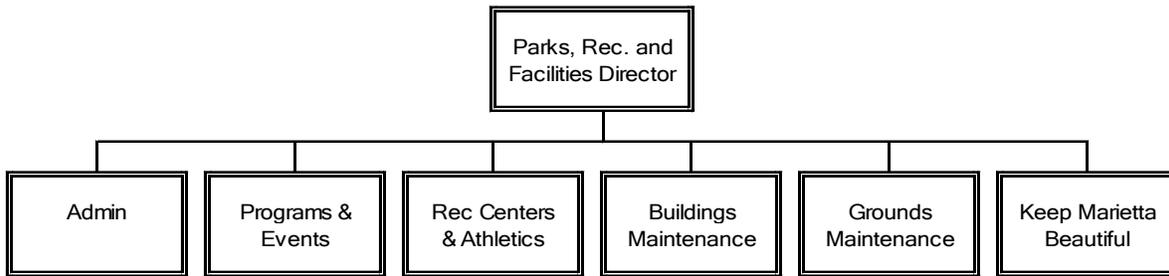
## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	4,587,170	4,887,903	5,299,835	5,054,932	5,578,492
Operating Services	2,334,123	2,479,311	2,285,127	1,822,653	1,907,305
Capital	265,789	251,273	156,638	0	0
<b>Total Budget</b>	<b>7,187,082</b>	<b>7,618,487</b>	<b>7,741,600</b>	<b>6,877,585</b>	<b>7,485,797</b>
Change over prior year	---	6.00%	1.62%	-11.16%	8.84%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Public Works Director	1	1	1	1	1
Assistant Director / City Engineer	1	1	1	1	1
Civil Engineer	1	1	1	1	1
SPLOST Support Specialist	0	0	0	1	1
SPLOST Technician	0	0	1	1	1
Transportation Engineer	0	1	1	1	1
Erosion Control Inspector	1	1	1	1	1
Civil Engineering Technician	1	1	1	1	1
Civil Engineering Assistant	1	1	1	1	1
Development Coordinator	1	1	0	0	0
Admin. Assistant II - Public Works	1	1	1	1	1
Chief Building Official	1	1	1	1	1
Building Trades Inspector	4	4	4	4	4
Senior Building Trades Inspector	2	2	2	2	2
Permit Clerk	1	1	1	1	1
Sanitation Superintendent	1	1	1	1	1
Sanitation Foreperson	3	3	3	3	3
Sanitation Supervisor	1	1	1	1	1
Route Driver	15	15	15	15	15
Sanitation City Service Worker I	21	21	21	21	21
Admin. Assistant I - Sanitation	1	1	1	1	1
Streets & Traffic Operations Manager	0	1	1	1	1
Safety & Training Coordinator	0	0	0	0	1
Admin. Assistant I - Streets & Traffic	1	1	1	1	1
Streets Supervisor	1	1	1	1	1
Streets Foreperson	6	6	6	6	5
Administrative Secretary - Streets	1	0	0	0	0
Equipment Operator - Streets	6	6	6	6	6
Maintenance Technician - Streets	0	0	1	1	1
Streets City Service Worker I	4	4	3	3	3
Streets City Service Worker II	16	16	16	16	16
Traffic Services Manager	1	0	0	0	0
Traffic Supervisor	1	1	1	1	1
Traffic System Technician	1	1	1	1	1
Traffic Sign Technician	1	1	1	1	1
Traffic Signal Technician	3	3	3	3	3
Traffic City Service Worker II	5	5	5	5	5
Board of Code Appeals Member	7	7	7	7	7
<b>Total Budgeted Positions</b>	<b>112</b>	<b>112</b>	<b>112</b>	<b>113</b>	<b>113</b>

# PARKS, RECREATION AND FACILITIES



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

The Special Events Division is responsible for scheduling, planning, organizing and staffing special events and other variety programs such as concerts on Marietta Square, the Fourth of July parade and festivities, arts and crafts festivals, and holiday oriented activities. Senior Programs aims to provide adults 50 and older with an opportunity to participate in a variety of sports competitions and learn new leisure skills. Senior Programs started the Cobb County Senior Games in 1991 and it has remained a popular annual event since its inception.

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

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

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

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

# PARKS, RECREATION AND FACILITIES

## MISSION STATEMENT

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

## GOALS AND ACTIONS

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

- ✓ Inspect buildings according to established schedule and perform repairs as needed
- ✓ Process and complete work orders in a timely fashion; coordinate and supervise contractors as needed
- ✓ Maintain timely knowledge of codes and ordinances governing facilities; ensure conformity to specifications
- ✓ Install deep-trench drainage system at City Hall parking deck wall to eliminate leaks and restore stability

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

- ✓ Maintain historic Marietta City Cemetery
- ✓ Execute lawn maintenance schedule; provide tree and shrub maintenance
- ✓ Maintain playground safety inspection program pursuant to NPRA standards
- ✓ Continue graffiti removal program in support of City ordinance; evaluate sites for ways to reduce vandalism
- ✓ Establish erosion-control measures; plant ground cover to reduce regular maintenance activities
- ✓ Inspect park fixtures according to established schedule; repair and secure safety issues as required
- ✓ Upgrade City parks and facility irrigation systems

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

- ✓ Continue pesticide management program and expand as necessary
- ✓ Engage in tree preservation, maintenance and planting; secure professional arboriculture services
- ✓ Improve turf coverage and expand care program; expand chemical and cultural care program
- ✓ Install and maintain seasonal color at designated City sites including new properties as they are developed; coordinate contracts with professional landscaping firms
- ✓ Maintain landscape and beautification installations and utilize captured rain water for irrigation

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

- ✓ Continue to supervise janitorial contractors and resolve issues reported by citizens and employees
- ✓ Evaluate existing staffing levels, contracted services and maintenance requirements for potential cost savings
- ✓ Integrate “green” products into the supply inventory where practical

### **Goal 5: Conduct beautification property upgrades to obtain optimal aesthetic and functional levels**

- ✓ Repair parking lot at Merritt Park, including resurfacing, striping and widening of parking spaces
- ✓ Continue restoration project at Wildwood Park; improve trails and sight distances to enhance user safety
- ✓ Create safety buffer at Elizabeth Porter Rec Center and plant shade trees adjacent to playground area

### **Goal 6: Renovate Municipal Complex buildings**

- ✓ Paint interior walls and exterior concrete façade at City Hall
- ✓ Replace carpet at City Hall and Police/Court building according to established schedule
- ✓ Clean brick, concrete walls and exterior windows at City Hall, Police/Court building and Fire station
- ✓ Repair/replace stair nosing on all stairs in Police Department
- ✓ Repair/renovate irrigation system for the entire Municipal Complex

### **Goal 7: Privatize operations at the Athletic Complex**

- ✓ Negotiate and manage contract with an operator to provide athletic programs
- ✓ Assess contractual performance to determine feasibility of program continuation

# PARKS, RECREATION AND FACILITIES

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
<u>Parks &amp; Recreation:</u>			
Senior Games Attendees	306	315	315
Recreation Centers – Average Day Camp Attendance :			
Lawrence Street Recreation Center	39	40	40
Elizabeth Porter Recreation Center	43	40	40
Youth Basketball Participants	380	360	400
Adult Basketball Teams	12	12	12
Concerts on the Square	16	16	16
Festivals on the Square	8	8	8
City Special Events	5	5	5
Non-City Special Events	20	20	20
<u>Buildings &amp; Grounds Maintenance:</u>			
<u>Technical:</u>			
Projects	5	7	12
Work Orders	1,046	1,450	1,600
Vandalism Incidents	26	30	25
<u>Grounds:</u>			
Projects	5	5	12
Work Orders	322	380	475
Vandalism Incidents	30	32	20
<u>Community Service Program:</u>			
Work Orders	35	38	45

## GOALS ACCOMPLISHED

- ◊ Continued to support Marietta Tree Keepers and Keep Marietta Beautiful programs
- ◊ Installed City logo signs at all Recreation Centers and City park entrances; installed No Smoking signs at all City parks
- ◊ Continued to provide technical and labor support for all City-sponsored special events
- ◊ Continued to utilize captured rain water to irrigate new tree plantings and for existing landscaping throughout the City
- ◊ Continued trail restoration, bridge replacement and tree removal at Wildwood and A L Burruss Parks
- ◊ Continued to streamline gemNet Work Order and Tracking System
- ◊ Constructed and installed suspended display frames for the Gone With the Wind Museum
- ◊ Completed renovation/remodeling of the Crisis Management Center at the Fire Department, including partial outer wall removal and construction/installation of new cabinets, doors, book shelves and radio console cabinets
- ◊ Completed restoration of the railroad luggage car on display next to the Welcome Center, including rebuilding the under carriage, decking and side boards
- ◊ Completed the front entrance landscape project at City Hall with irrigation upgrade and brick walkway
- ◊ Landscape architect will oversee the design of the City's new parks and manage projects funded by the 2010 City Parks Bond
- ◊ Off-leash dog park at Wildwood Park opened in Spring 2010; upgrades also included 3.5 miles of biking, hiking and running trails as well as three picnic pavilions
- ◊ Completed new underground drainage system for Merritt Park playground area

# PARKS, RECREATION AND FACILITIES

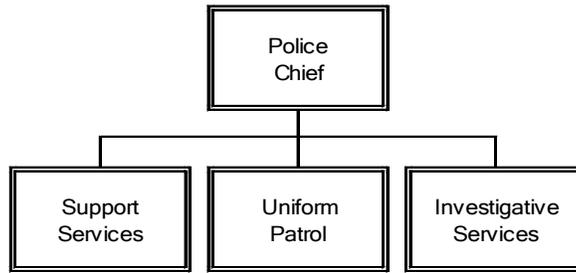
## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	1,695,926	1,746,976	1,715,031	1,714,764	1,844,966
Operating Services	1,029,121	1,201,724	944,527	1,061,219	1,023,083
Capital	409,693	257,447	287,118	47,529	0
<b>Total Budget</b>	<b>3,134,740</b>	<b>3,206,147</b>	<b>2,946,676</b>	<b>2,823,512</b>	<b>2,868,049</b>
Change over prior year	---	2.28%	-8.09%	-4.18%	1.58%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Parks, Rec. and Facilities Director	1	1	1	1	1
Recreation Services Manager	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Recreation Supervisor	2	2	2	2	2
Recreation Coordinator	3	3	3	3	3
Recreation Center Director	1	1	1	1	1
Recreation Leader	2	2	2	2	2
Clean City Coordinator	1	1	1	1	1
Administrative Assistant I - Bldgs.	1	1	1	1	1
Buildings & Grounds Superintendent	1	1	1	1	1
Buildings Supervisor	1	1	1	1	1
Buildings Foreperson - Custodial	1	0	0	0	0
Buildings CS Worker II - Bldgs Maint	0	1	1	1	1
Senior Maintenance Tech	2	2	2	2	2
Maintenance Technician	2	2	2	2	2
Buildings CS Worker I - Custodial	1	0	0	0	0
Buildings CS Worker II - Custodial	3	0	0	0	0
Grounds Supervisor	0	0	1	1	1
Grounds Foreperson	2	3	2	2	2
Grounds City Service Worker I	3	3	2	2	2
Grounds City Service Worker II	5	6	6	6	6
<b>Total Budgeted Positions</b>	<b>34</b>	<b>32</b>	<b>31</b>	<b>31</b>	<b>31</b>

# POLICE



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

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

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

# POLICE

## MISSION STATEMENT

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

## GOALS AND ACTIONS

**Goal 1:** Reduce the number of burglaries, larcenies, robberies, motor vehicle thefts, rapes and aggravated assaults by five percent

- ✓ Enhance quality of preliminary investigation by patrol officers
- ✓ Emphasize enforcement of selected misdemeanors
- ✓ Increase compliance checks of establishments serving alcohol
- ✓ Conduct investigative services enforcement details
- ✓ Review field interview process
- ✓ Continue to refine crime reduction and crime prevention programs

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

- ✓ Expand utilization of databases available to officers for problem solving
- ✓ Develop comprehensive manual of information systems
- ✓ Research and acquire applicant tracking software
- ✓ Investigate mobile surveillance systems

**Goal 3:** Enhance training opportunities for personnel

- ✓ Expand on-site intermediate and advanced certification courses
- ✓ Review civil disorder readiness and conduct appropriate training
- ✓ Research alternative location for basic mandate training
- ✓ Establish a training facility within city limits

**Goal 4:** Enhance community policing practices

- ✓ Explore production of public safety announcements
- ✓ Streamline existing community engagement programs
- ✓ Assess civic involvement
- ✓ Conduct public safety forums
- ✓ Implement "Community Roll Call" program to provide public safety and community event notification to residents using the latest technology
- ✓ Conduct public safety forums



# POLICE

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
<u>Crime Caseload:</u>			
Murder	4	4	4
Rape	16	15	14
Robbery	231	220	208
Aggravated Assault	121	115	109
Burglary	607	576	548
Larceny	1,819	1,728	1,642
Auto Theft	252	240	227
Average response time for emergency priority calls (minutes)	4	4	4
Compliance rate with National and State Certification Standards	100%	100%	100%
Training cost per sworn officer	\$2,850	\$3,135	\$3,450
% of recruits employed after 1 year	100%	100%	100%

## GOALS ACCOMPLISHED

- ◇ Achieved state recertification from the Georgia Association of Chiefs of Police and national re-accreditation through the Commission on Accreditation for Law Enforcement Agencies
- ◇ Conducted in-house intermediate and advanced training classes and leadership training from Franklin Covey
- ◇ Implemented a new records management system (OSSI) and PowerDMS
- ◇ Reported a decrease of 7.5% in Part 1 crimes (rape, robbery, aggravated assault, auto theft, burglary and larceny)
- ◇ Reported a decrease in alarm calls of 33.7% due to enforcement of the Alarm Ordinance
- ◇ Received grant of \$231,000 from the Department of Justice which will pay full salaries and benefits for five new officers for one year
- ◇ Received grant of \$857,000 from the Department of Justice which will pay full salaries and benefits for six new officers over the next three years
- ◇ Hosted Citizens' Police Academy which offered citizens demonstrations, role-playing scenarios, ride-alongs with officers and hands-on training
- ◇ Police detective was named Metro Police Officer of the Year by Marietta Rotary Club due to \$320,000 recovery of personal property and assistance in evidence and fingerprint retrieval
- ◇ Police Chief was inducted into the Hall of Fame of the Center for Evidence-Based Crime Policy for implementing scientific evaluation methods and evaluating evidence-based research programs
- ◇ Instituted Police 2 Citizen (P2C) program which enables citizens to report non-emergency crimes, within the City limits, via the MPD website; program also enables citizens to print accidents reports, free of charge, through the website
- ◇ Together with Marietta City Schools, was awarded a grant worth \$499,100 by the Department of Justice Office of Community Oriented Policing Services (COPS) to improve safety in schools

# POLICE

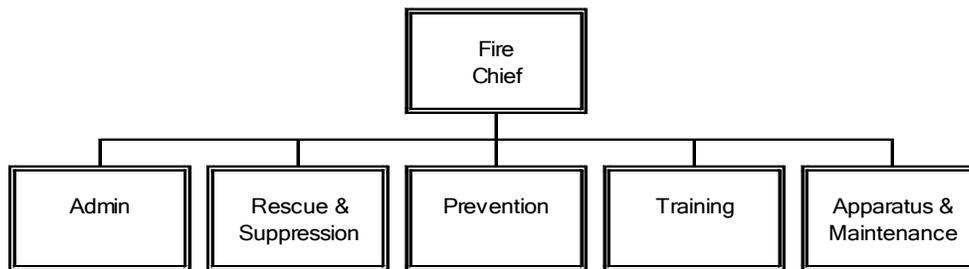
## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	10,600,326	11,018,535	11,283,104	10,608,474	11,568,035
Operating Services	1,658,553	1,974,779	1,832,009	1,749,817	1,921,121
Capital	485,754	390,634	356,371	2,760	0
<b>Total Budget</b>	<b>12,744,633</b>	<b>13,383,948</b>	<b>13,471,484</b>	<b>12,361,051</b>	<b>13,489,156</b>
Change over prior year	---	5.02%	0.65%	-8.24%	9.13%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Chief	1	1	1	1	1
Deputy Chief	2	2	2	2	2
Commander	5	5	5	5	0
Police Major	0	0	0	0	5
Lieutenant	8	8	8	8	8
Sergeant	15	15	15	15	15
Officer	92	94	89	89	93
Senior Officer	14	13	19	19	15
Administrative Assistant I	1	1	1	1	1
Administrative Assistant III	1	1	1	1	1
Administrative Services Technician	1	1	1	1	1
Support Services Technician	3	3	3	3	3
Police Expense Coordinator	1	1	1	1	1
Supervisor of Police Services	1	1	1	1	1
Crime Analyst	1	1	1	1	1
Police Service Representative	18	18	18	18	18
Prisoner Transport Officer	4	4	4	4	4
Fleet Maintenance Coordinator	1	1	1	1	1
Parking Enforcement Officer	1	1	1	1	1
Bailiff - Part Time	0	0	0	0	3
<b>Total Budgeted Positions</b>	<b>170</b>	<b>171</b>	<b>172</b>	<b>172</b>	<b>175</b>

# FIRE



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

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

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

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

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

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

# FIRE

## MISSION STATEMENT

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

## GOALS AND ACTIONS

**Goal 1: Provide Advanced Life Support (ALS) services within six minutes of initial notification, 90% of the time**

- ✓ Increase firefighter participation in paramedic training
- ✓ Evaluate current ALS response data to determine if changes in vehicle placement and response methodology are required to meet this goal; implement recommendations resulting from this evaluation



**Goal 2: Promote sprinkler systems in all structures to include existing as well as new construction**

- ✓ Support the State of Georgia in adopting International Building Codes which require all new one and two family dwellings to be sprinkled
- ✓ Work closely with Home Fire Sprinkler Coalition to offer incentives to homeowners who retrofit their structures with sprinkler systems

**Goal 3: Promote wellness and achieve physical fitness**

- ✓ Promote balanced diet; continue to provide information on Paleo and Zone diet plans
- ✓ Encourage participation in fitness programs that improve or maintain cardiovascular/respiratory endurance, stamina, strength, flexibility, power, speed, coordination, agility and balance
- ✓ Evaluate and support wellness and fitness by providing annual wellness exams and physical challenges; insure that equipment, time and space are available to perform fitness training

**Goal 4: Increase the capability of the City to plan a prudent response, reduce the impact and manage any event outside normal daily operations**

- ✓ Continue to enhance current capabilities of the Crisis Management Center (CMC) through command training for City staff and addition of advanced equipment
- ✓ Implement Continuity of Operations Plan (COOP) and Master Emergency Operations Plan (MEOP); conduct tabletop exercises to validate; reevaluate on a biannual basis



# FIRE

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
Total calls for service (all incidents)	10,012	10,270	10,600
Units dispatched to calls for service	16,563	16,750	16,900
Total Fire Calls	264	280	310
Structure fires	99	115	125
EMS (Emergency Medical Services) calls	4,225	4,300	4,400
ALS (Advanced Life Support) units in service	5	6	6
Plan reviews of commercial property	420	460	490
Business inspections	4,594	4,820	5,350
Fire investigations	63	70	85
Total training hours per firefighter (fire and medical)	84	84	84
% of ALS responses in 6 minutes or less	74%	80%	86%
% of recruits employed after 1 year	100%	100%	100%
% of uniformed personnel who are paramedics	48%	52%	54%

## GOALS ACCOMPLISHED

- ◇ Earned an ISO Class 2 rating by the Insurance Services Office. Criteria included how well the fire department is distributed through the City, the quality and maintenance of the water system, 911 communications system, the number of firefighters assigned to reported fires and firefighter training. Marietta is one of only 15 departments in Georgia and 568 nationwide to receive a Class 2 ranking.
- ◇ Conducted department-wide Hazmat training drill
- ◇ Initiated program to inspect hotels and motels for fire safety ratings
- ◇ Upgraded Crisis Management Center technology and made modifications to work area
- ◇ Partnered with Cobb County Fire Department to educate 2nd and 4th grade students at the Safety Village
- ◇ Partnered with Marietta School system to deliver fire safety messages through the schools' automated calling services
- ◇ Firefighter was named Metro Fire Officer of the Year by the Marietta Metro Rotary Club
- ◇ Assistant Chief and Lieutenant assisted victims of the January 12 earthquake in Haiti
- ◇ Cobb County Chamber of Commerce awarded Fire Engineer the Award of Merit for stopping a wrong-way driver on a one-way street near Marietta Square



# FIRE

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	9,466,362	9,558,987	10,030,814	10,145,188	10,122,042
Operating Services	993,206	1,162,268	971,205	1,091,295	1,063,291
Capital	92,204	1,014,565	178,045	7,600	0
<b>Total Budget</b>	<b>10,551,772</b>	<b>11,735,820</b>	<b>11,180,064</b>	<b>11,244,083</b>	<b>11,185,333</b>
Change over prior year	---	11.22%	-4.74%	0.57%	-0.52%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Chief	1	1	1	1	1
Deputy Chief	1	1	1	1	1
Administrative Assistant III	1	1	1	1	1
Assistant Chief - Suppression	3	3	3	3	3
Station Commander -Suppression	6	6	6	6	6
Lieutenant - Suppression	2	2	2	1	1
Lieutenant Medic - Suppression	13	13	13	14	14
Firefighter Engineer	15	14	14	14	12
Firefighter Engineer Medic	18	19	19	19	21
Firefighter Medic	0	0	0	0	6
Firefighter III	0	0	0	1	0
Firefighter II	2	2	2	12	12
Firefighter I	59	59	59	48	43
Assistant Chief - Prevention	1	1	1	1	1
Admin. Assistant I - Prevention	1	1	1	1	1
Lieutenant - Prevention Officer	1	1	2	2	1
Lieutenant - Prevention Officer, Medic	2	2	2	2	3
Inspector - Fire Codes	1	1	0	0	0
Commander - Prevention	2	2	2	2	2
Assistant Chief - Training	1	1	1	1	1
Administrative Assistant I - Training	1	1	1	1	1
Lieutenant - Training Officer	1	1	1	1	1
Lieutenant-EMS/Training Ofcr., Medic	1	1	1	1	1
Commander - Training	1	1	1	1	1
Lieutenant - Homeland Security	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>135</b>	<b>135</b>	<b>135</b>	<b>135</b>	<b>135</b>

## CITY NON-DEPARTMENTAL

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

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

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

In addition the City collects auto rental excise tax in the amount of 3% on all rental cars within the city limits. The City distributes 100% of these collections to local museums, theaters, and other entities in order to promote tourism in the downtown area. These grants are administered through the Welcome Center as well. Tourism grants from hotel/motel tax and auto rental tax include the following: \$44,000 goes to the DMDA for Gone With the Wind Museum rent expense, \$50,927 for the Marietta-Cobb Museum of Art; \$38,196 for the Theater in the Square; \$128,579 for the Marietta Museum of History; \$2,547 for the Friends of Brumby Hall; \$34,222 for the Gone With the Wind Museum; \$1,529 for the Friends of Brown Park; \$7,500 for the Atlanta Lyric Theatre; \$7,500 for the Earl Smith Strand Theatre; \$3,000 for the Georgia Ballet and \$2,000 for the Old Zion Baptist Church Heritage Museum.

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

# NON-DEPARTMENTAL

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	0	0	0	0	-909,095
Tourism - Welcome Center	763,397	736,041	647,650	570,873	517,500
Tourism - Cobb Convention Center	430,652	437,859	373,592	339,843	312,050
Tourism - Marietta Conference Center	659,607	670,645	572,211	520,519	477,950
Operating Services	528,530	567,808	480,625	483,364	379,625
Indirect Cost Transfer to BLW Fund	2,872,730	2,941,998	3,163,836	3,099,445	3,099,445
Transfer to Golf Course	471,507	384,831	367,677	399,345	399,345
Transfer to Pension Fund	200,000	140,000	0	220,000	0
Miscellaneous Operating Transfers	74,000	2,000	2,000	0	0
Transfer to Health Fund	800,967	1,030,967	800,967	800,968	1,077,738
Transfer to MRC	2,100,000	0	0	0	0
Miscellaneous Expenses	38	14,656	319	2,973	1,000
Capital	0	0	0	0	300,000
<b>Total Budget</b>	<b>8,901,428</b>	<b>6,926,805</b>	<b>6,408,877</b>	<b>6,437,330</b>	<b>5,655,558</b>
Change over prior year	---	-22.18%	-7.48%	0.44%	-12.14%

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

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# **SPECIAL REVENUE FUNDS**

The fourteen Special Revenue Funds included in this section are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The Lease Income Fund is used to pay the debt service on the Citywide Projects Revenue Bond with the rental income the City receives from the Hilton Atlanta/Marietta Hotel and Conference Center. The Tax Allocation District Fund (TAD) finances redevelopment through tax-backed bonds. The Cemetery Fund accounts for the care and maintenance of the City Cemetery. The Housing Urban Development (HUD) and Community Development Block Grant (CDBG) Funds provide housing assistance and the development of low-income areas. The Weed and Seed Program was initially administered through the City Manager's office. A separate fund was established in FY2009 to track expenditures. This federal program is funded by a grant from the Department of Justice and is designed to reduce the impact of violent crimes on communities. The Grants Fund accounts for expenditures addressed specifically in the grant award. The Asset Forfeiture Fund is used for special safety projects. The Radio System Core Replacement Fund accounts for the funds the City is required to set aside each year and accumulate in order to pay for its portion of the county-wide 800 MHz radio communications system when it is replaced. The Gone with the Wind Museum Fund accounts for the receipts and disbursements of money from the operation of the City Museum dedicated to the movie and novel Gone with the Wind. The Aurora Fire Museum Fund accounts for the expenditures of the fire museum as well as the restoration of antique fire engines. The Parks, Greenspace and Tree Funds track bond proceeds, miscellaneous projects as stipulated by donors and expenditures associated with the tree-planting program. The Hotel/Motel Tax Fund and the Auto Rental Excise Tax Fund allows the City to receive and track hotel/motel taxes and auto rental excise taxes in separate funds instead of collecting the revenues in the General Fund as was done previously.

# **CAPITAL PROJECTS FUNDS**

The City Parks Bonds Fund was established in FY2010 with the approval of a \$25 million bond referendum. It provides funding for land acquisition; improvements to existing parks, facilities, trails and greenspace; development of new parks; administration fees and contingencies. The SPLOST Fund accounts for the capital expenditures incurred in carrying out the City's Transportation Improvement Projects and the countywide radio communications project. The Citywide Projects Fund uses bond funds to construct major projects or purchase large vehicles or equipment for the City or Board of Lights and Water (BLW).

# **DEBT SERVICE FUND**

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

# LEASE INCOME FUND

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

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Operating Services	0	0	0	0	2,249,731
Change over prior year	---	---	---	---	100.00%

## TAX ALLOCATION DISTRICT (TAD) FUND

A tax allocation district, or TAD, is a tool used to pay for infrastructure and other improvements in underdeveloped or blighted areas so that the property becomes productive and enhances the surrounding neighborhoods. As property within the TAD is redeveloped and improved, the City receives new property tax revenues as a result of the increased property values. This new revenue is used to make improvements in the TAD without raising taxes or dipping into the City's current tax revenues. The City's investment in the TAD is repaid through improved properties that become permanent sources of increased property tax revenues. The City has approved three TADs since December 2003: the Center City South Renaissance (CCSR) TAD, the Franklin/Gateway TAD, and the Center City Perimeter TAD.

### EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Operating Services	705,544	383,418	959,626	851,155	916,155
Capital	43,959	802,813	161,919	489,690	0
<b>Total Budget</b>	<b>749,503</b>	<b>1,186,231</b>	<b>1,121,545</b>	<b>1,340,845</b>	<b>916,155</b>
Change over prior year	---	58.27%	-5.45%	19.55%	-31.67%

# CEMETERY FUND

This fund was set up in FY89 as a result of HB 1658, Act 949. The Act amended an act reincorporating the City of Marietta, passed March 23, 1977 (Ga. Law 1977, p. 3541). The Act provides the City with the power to levy and collect an additional tax of not more than one mill to repair and maintain City owned cemeteries. Included under the Act are procedures for the condemnation of property so that the City can do work on headstones as well as all the rest of the grounds. The current millage rate to support the maintenance and operations of the cemetery is .079 mills. The Parks, Recreation and Facilities Department assigns two employees to maintain the grounds of the City's cemetery.

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	56,391	61,544	49,278	66,885	85,551
Operating Services	249,601	267,469	264,533	306,897	292,853
Capital	22,806	0	16,375	0	0
<b>Total Budget</b>	<b>328,798</b>	<b>329,013</b>	<b>330,186</b>	<b>373,782</b>	<b>378,404</b>
Change over prior year	---	0.07%	0.36%	13.20%	1.24%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
City Service Worker I	1	1	1	1	1
City Service Worker II	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>

# HUD FUND

The Section 8 Program is a totally federally funded program designed to provide decent, safe and sanitary housing to very low-income families who cannot afford such housing using their own resources. The Program utilizes existing, substantially rehabilitated and newly constructed housing units in the private sector rental market.

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	449,062	461,455	546,906	650,134	668,897
Operating Services	289,558	275,458	376,439	279,681	176,931
Housing Assistance Payments	4,894,341	4,935,491	4,818,209	4,706,172	5,346,840
Capital	0	0	3,680	95,952	0
<b>Total Budget</b>	<b>5,632,961</b>	<b>5,672,404</b>	<b>5,745,234</b>	<b>5,731,939</b>	<b>6,192,668</b>
Change over prior year	---	0.70%	1.28%	-0.23%	8.04%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Supervisor-Housing Choice Vouchers	1	1	0	0	0
Manager-Housing Choice Vouchers	0	0	1	1	1
Housing Assistance Officer	4	4	4	4	4
Housing Coordinator	2	0	0	0	0
Family Self-Sufficiency Coordinator	0	0	0	1	1
Housing Specialist	0	1	1	1	1
Intake Specialist	0	1	1	1	1
Housing Inspector	1	1	1	1	1
Accountant	0	1	1	1	1
Intake Clerk	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>11</b>

## CDBG FUND

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

### EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	148,372	153,098	160,051	167,273	179,363
Operating Services	4,521	5,995	2,283	1,772	19,051
Capital	0	2,691	0	0	0
<b>Total Budget</b>	<b>152,893</b>	<b>161,784</b>	<b>162,334</b>	<b>169,045</b>	<b>198,414</b>
Change over prior year	---	5.82%	0.34%	4.13%	17.37%

### PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Manager of Housing Programs	1	1	1	1	1
Community Development Specialist	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

# WEED AND SEED PROGRAM FUND

Funded by a grant from the Department of Justice, this federal program is designed to reduce the impact of violent crimes on communities; provide prevention, intervention and treatment services for substance abuse and other social problems; and revitalize communities through improved housing and economic development. Of 98 communities across the country seeking recognition in 2006, Marietta was one of 28 communities chosen to participate. Although the Weed and Seed Program was initially administered through the City Manager's office, a separate fund was established in late FY08 to track expenditures.

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	0	126,954	148,971	156,167	169,452
Operating Services	0	105,817	149,232	137,762	161,282
Capital	0	23,442	13,388	12,000	4,884
<b>Total Budget</b>	<b>0</b>	<b>256,213</b>	<b>311,591</b>	<b>305,929</b>	<b>335,618</b>
Change over prior year	---	100.00%	21.61%	-1.82%	9.70%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Weed & Seed Site Coordinator	0	1	1	1	1
Community Hub Coordinator	0	0	1	1	1
<b>Total Budgeted Positions</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>

# GRANTS FUND

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

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	8,974	12,028	12,660	12,376	13,321
Operating Services	119,380	211,895	159,745	216,536	200,500
Capital	160,788	75,065	29,898	18,264	0
<b>Total Budget</b>	<b>289,142</b>	<b>298,988</b>	<b>202,303</b>	<b>247,176</b>	<b>213,821</b>
Change over prior year	---	3.41%	-32.34%	22.18%	-13.49%

# 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. Throughout the year in order for authorized purchases to be made, a budget transfer is transacted to move the budget to the correct operating or capital expenditure account.

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Operating Services	117,167	129,804	90,677	307,835	650,000
Capital	111,457	358,000	353,136	181,069	0
<b>Total Budget</b>	<b>228,624</b>	<b>487,804</b>	<b>443,813</b>	<b>488,904</b>	<b>650,000</b>
Change over prior year	---	113.37%	-9.02%	10.16%	32.95%

# RADIO SYSTEM CORE REPLACEMENT FUND

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

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Operating Services	0	0	0	0	104,741
Change over prior year	---	---	---	---	100.00%

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

# AURORA FIRE MUSEUM FUND

The Aurora Fire Museum Fund accounts for the operation of the fire museum located inside the Marietta Fire Department headquarters in downtown Marietta. The museum showcases fire services in Marietta from the Civil War era through modern day. The addition of restored antique fire engines to the museum in 2002 has complemented the display of historical fire service objects and photographs.

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Operating Services	0	1,951	920	0	0
Change over prior year	---	100.00%	-52.84%	-100.00%	0.00%

# HOTEL/MOTEL TAX FUND

In FY07 the City began to receive and track hotel/motel taxes in its own fund and transferred the receipts to the general fund to cover the cost of tourism expenses. Previously the revenue was collected and disbursed in the general fund. The Tourism expenses consist of grants to the Marietta Welcome Center, Cobb Galleria Convention Center and the Hilton Atlanta/Marietta Hotel and Conference Center.

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Operating Services	2,180,519	2,217,010	1,891,607	1,720,725	1,580,000
Change over prior year	---	1.67%	-14.68%	-9.03%	-8.18%

# AUTO RENTAL EXCISE TAX FUND

In FY07 the City began to receive and track auto rental excise taxes in its own fund and transferred the receipts to the general fund to cover the cost of tourism expenses. Previously the revenue was collected by the general fund. The Tourism expenses consist of grants to local museums, theaters and 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	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Operating Services	493,865	457,723	411,198	355,782	320,000
Change over prior year	---	-7.32%	-10.16%	-13.48%	-10.06%

# GONE WITH THE WIND MUSEUM FUND

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

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	84,467	90,520	55,096	60,944	61,783
Operating Services	75,267	79,667	105,932	144,168	72,339
<b>Total Budget</b>	<b>159,734</b>	<b>170,187</b>	<b>161,028</b>	<b>205,112</b>	<b>134,122</b>
Change over prior year	---	6.54%	-5.38%	27.38%	-34.61%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Museum Director	1	1	0	0	0
Museum Coordinator	0	0	1	1	1
<b>Total Budgeted Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

Beginning in FY09, the budget for the Museum Director is reported in the City Manager's office. In addition to the full-time museum coordinator position added in FY09, there is a pool of part-time employees.

# PARKS, GREENSPACE AND TREE FUNDS

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

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Operating Services	9,357	239,041	83,142	28,011	0
Capital	46,012	2,756	205,089	0	0
<b>Total Budget</b>	<b>55,369</b>	<b>241,797</b>	<b>288,231</b>	<b>28,011</b>	<b>0</b>
Change over prior year	---	336.70%	19.20%	-90.28%	-100.00%

In FY08 there was a transfer of \$250,000 from the Parks Fund to the General Fund for its portion of a large project the City undertook to make upgrades to City parks. In FY09 operating expenses include the city-wide tree planting program. The capital expenses include renovations to Glover Park and Lewis Park.

# CITY PARKS BONDS FUND

The City Parks Bonds 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. The Citizens Advisory Committee for Marietta's Parks will submit project recommendations for Council approval.

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	0	0	0	0	90,259
Operating Services	0	0	0	240,263	0
Capital	0	0	0	2,758,386	11,909,741
<b>Total Budget</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,998,649</b>	<b>12,000,000</b>
Change over prior year	---	---	---	100.00%	300.18%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Landscape Architect / Project Mgr.	0	0	0	0	1
<b>Total Budgeted Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

The Landscape Architect/Project Manager position is a contract position that will expire when the Parks Bonds projects are complete.

# SPLOST FUND

The SPLOST Fund is the accounting entity for the expenditures related to the 1% Special Purpose Local Option Sales Tax for transportation and communications. SPLOST was enacted in 2006 for a six-year collection period with projects continuing through 2019. Sidewalks, bridge rehabilitation, multi-use trails, road improvements, general street and drainage rehabilitation, street resurfacing and new roads are all construction projects on the Transportation Projects list approved by voters in 2005. In an effort to accelerate project completion, the City also undertakes County projects that are located within the City limits and receives reimbursement by the County for these projects. A county-wide 800 MHz communications system is also funded under this SPLOST.

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	0	0	0	128,693	236,427
Operating Services	1,511	466,164	423,143	1,039,322	4,114,280
Capital	3,021,219	7,777,217	12,639,333	11,223,825	15,017,039
<b>Total Budget</b>	<b>3,022,730</b>	<b>8,243,381</b>	<b>13,062,476</b>	<b>12,391,840</b>	<b>19,367,746</b>
Change over prior year	---	172.71%	58.46%	-5.13%	56.29%

The City has 29 projects concurrently moving forward in the Fund with an estimated 95% completion by the end of FY2011.

In FY2010 the City dedicated 2.5 current staff positions for SPLOST administration. Those positions are currently listed on the Public Works Personnel Detail page; however, the associated cost is listed above in Personal Services. When the SPLOST is complete, the positions will revert back to the General Fund.

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
SPLOST Project Manager	0	0	0	0	1
<b>Total Budgeted Positions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

The SPLOST Project Manager position is a contract position that will expire when the SPLOST projects are complete.

# CITYWIDE PROJECTS FUND

The Citywide Projects Fund was established in FY2010 when the City issued revenue bonds to support the construction of major projects or the purchase of major equipment or vehicles. The debt service for the revenue bonds is paid through the Lease Income Fund. The expenses in the Citywide Projects Fund consist of transfers to the Board of Lights and Water (BLW) Fund, for instance, as reimbursement for the capital projects that are on-going in that fund. An example of a major project would be the new fiber optic link from the BLW's central SCADA system to 17 electrical distribution substations. A fire truck is an example of a major vehicle that may be purchased with these funds.

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Operating Services	0	0	0	13,122,784	0
Change over prior year	---	---	---	100.00%	-100.00%

# 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 FY11 are as follows:

<b>Bond Issue</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
School 2009A Refunding	\$2,640,000	\$1,053,625	\$3,693,625
Public Safety 2009B Refunding	\$1,125,000	\$250,031	\$1,375,031
School 2009C Refunding	\$2,565,000	\$119,100	\$2,684,100
Parks 2009D	\$955,000	\$1,092,209	\$2,047,209
<b>Total</b>	<b>\$7,285,000</b>	<b>\$2,514,965</b>	<b>\$9,799,965</b>

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

Please note that the amounts in the chart below also include applicable fees to the Debt Service Fund in addition to Principal and Interest payments. For example, the FY11 Budget includes administrative fees, service fees and a planned reserve increase totaling \$287,860 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

<b>Category</b>	<b>FY07 Actual</b>	<b>FY08 Actual</b>	<b>FY09 Actual</b>	<b>FY10 Estimate</b>	<b>FY11 Budget</b>
Operating Services	7,755,811	47,948,196	7,744,080	54,463,201	10,087,825
Change over prior year	---	518.22%	-83.85%	603.29%	-81.48%

The expenses in FY08 include the payment to trustee for the refunding of two general obligation bonds. The expenses in FY10 include the payment to trustee for the refunding of three general obligation bonds.

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

Assessed valuation of taxable property	2,662,762,325
Debt limit: 10% of assessed value	266,276,233
Less: Debt applicable to debt limit	<u>60,835,000</u>
Legal debt margin	205,441,233

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# PROPRIETARY FUNDS





# **BOARD OF LIGHTS AND WATER FUND**

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

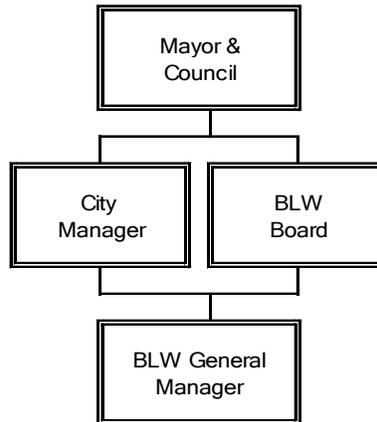
## BOARD OF LIGHTS AND WATER FUND SUMMARIZED OPERATING BUDGET FY2011

BLW Departments	Personal Services	Operating Services	Capital	Total Budget
<b>General Administration</b>				
BLW Board	25,200	10,050	0	35,250
General Manager's Office	226,170	123,300	0	349,470
Board Attorney	0	40,000	0	40,000
<b>Total General Administration</b>	<b>251,370</b>	<b>173,350</b>	<b>0</b>	<b>424,720</b>
<b>Utility Marketing</b>	<b>316,257</b>	<b>629,857</b>	<b>0</b>	<b>946,114</b>
<b>Electrical</b>				
Administration	255,687	252,400	23,000	531,087
Engineering	1,211,555	667,794	6,037,000	7,916,349
Warehouse	347,607	58,495	0	406,102
Distribution	4,095,385	1,486,760	2,687,001	8,269,146
Operations & Maintenance	1,142,005	513,554	480,677	2,136,236
Cost of Goods Sold	0	78,109,835	0	78,109,835
<b>Total Electrical</b>	<b>7,052,239</b>	<b>81,088,838</b>	<b>9,227,678</b>	<b>97,368,755</b>
<b>Water and Sewer</b>				
Administration	530,972	184,011	63,000	777,983
Engineering	346,985	76,626	0	423,611
Pump Station Maintenance	123,544	55,150	0	178,694
Meter Maintenance	495,193	74,825	932,875	1,502,893
Water Distribution	555,434	311,743	1,828,000	2,695,177
Wastewater Collection	718,548	356,572	2,375,000	3,450,120
Cost of Goods Sold	0	16,153,476	0	16,153,476
<b>Total Water and Sewer</b>	<b>2,770,676</b>	<b>17,212,403</b>	<b>5,198,875</b>	<b>25,181,954</b>

## BOARD OF LIGHTS AND WATER FUND SUMMARIZED OPERATING BUDGET FY2011

BLW Departments	Personal Services	Operating Services	Capital	Total Budget
<b>Customer Care</b>				
Administration	245,513	167,924	0	413,437
Customer Service	1,385,662	636,455	0	2,022,117
Meters and Services	519,384	104,749	50,000	674,133
Mail and Copy Center	94,488	892,954	0	987,442
<b>Total Customer Care</b>	<b>2,245,047</b>	<b>1,802,082</b>	<b>50,000</b>	<b>4,097,129</b>
<b>Business Analysis</b>	<b>360,331</b>	<b>114,000</b>	<b>10,848</b>	<b>485,179</b>
<b>Management Information Systems</b>				
MIS	754,040	911,802	275,000	1,940,842
GIS	362,070	165,775	0	527,845
Network Services	596,680	1,281,290	254,000	2,131,970
<b>Total Mgmt. Information Systems</b>	<b>1,712,790</b>	<b>2,358,867</b>	<b>529,000</b>	<b>4,600,657</b>
<b>Non-departmental</b>	<b>98,832</b>	<b>19,564,536</b>	<b>0</b>	<b>19,663,368</b>
<b>Total Operating Budget</b>				
	<b>\$14,807,542</b>	<b>\$122,943,933</b>	<b>\$15,016,401</b>	<b>\$152,767,876</b>

# BLW GENERAL ADMINISTRATION



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

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

# GENERAL ADMINISTRATION

## MISSION STATEMENT

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

## GOALS AND ACTIONS

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

- ✓ Increase revenues and sales margins through new marketing programs, economic development initiatives and pricing options
- ✓ Develop meaningful financial performance indicators for monitoring the financial health of the BLW; benchmark these indicators against state and national utilities
- ✓ Evaluate opportunities to optimize existing generation assets and analyze future supply and capacity options
- ✓ Develop a long-range plan for investing in the utility infrastructure to maximize performance while recognizing capital constraints
- ✓ Develop financial policies that provide for long-range planning and optimal financial performance

### **Goal 2: Identify opportunities to enhance operations**

- ✓ Determine future organizational structure for the BLW and its operating divisions
- ✓ Review existing business processes and key operating procedures to identify options to maximize efficiency and productivity
- ✓ Enhance capability to accurately plan, schedule, estimate, budget and report on capital projects
- ✓ Upgrade computer applications for utility billing, work order management and management reporting
- ✓ Implement new technology to enhance planning, service delivery, operations and customer service

### **Goal 3: Evaluate personnel capabilities and develop a human resources plan to meet business needs in future years**

- ✓ Address the impact that employee retirements will have on operations over the next five years
- ✓ Implement career development programs for all key positions
- ✓ Continue to provide training and educational opportunities through on-the-job training and work-study programs

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

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

### **Goal 5: Ensure emergency preparedness and training**

- ✓ Participate in disaster preparedness exercises
- ✓ Develop and practice emergency evacuation procedure for BLW campus
- ✓ Maintain Marietta Power and Water Storm/Outage Management plan
- ✓ Develop business continuity standards to support essential functions in the event of an emergency that requires working from alternate facilities and/or locations



# GENERAL ADMINISTRATION

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
<b>Meetings Held:</b>			
Board of Lights and Water – Regular	12	12	12
Board of Lights and Water – Special	0	1	2
Board of Lights and Water Committees	5	5	5
Resolutions Executed	22	30	50

## GOALS ACCOMPLISHED

- ◇ Marketed 10 megawatts of electric surplus baseload capacity
- ◇ Implemented identity theft program to better detect, prevent and mitigate identity theft of customer account information
- ◇ Conducted Peaking Capacity Needs studies to evaluate opportunities to optimize existing generation assets and analyze future supply/capacity options
- ◇ Created forecast of Water and Sewer revenues and billing determinants in accordance with new state regulations for conservation
- ◇ Implemented ProCore Solutions for Call Center after business hours
- ◇ Updated Work Order system in the Water department, implemented Crew Manager in the Electrical department and implemented Project Management system in Customer Service and Marketing
- ◇ Performed Vulnerability Assessments and developed Emergency Response plans
- ◇ Improved security at water tanks and pump stations through the use of safety cameras and alarms
- ◇ Ensured water and electrical system reliability through infrastructure testing, inspections, thermography scans and replacement
- ◇ Developed a program for Marietta Power small business customers which provides energy audits at 50% of cost; program is funded by a grant awarded by Department of Energy and 2009 American Recovery and Reinvestment Act
- ◇ Attained American Public Power Association's (APPA) Reliable Public Power Provider (RP3) status, the first in Georgia to receive the RP3 recognition; this signifies proficiency in reliability, safety, workforce development and system improvement
- ◇ *Public Power* magazine featured Marietta Power's externship program which allows students and teachers to visit the utility and learn about available job opportunities and the skills needed to perform them

# GENERAL ADMINISTRATION

## EXPENDITURE SUMMARY

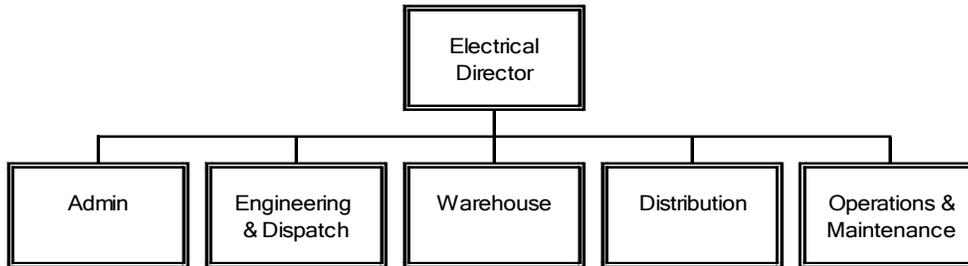
Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	222,224	242,244	256,736	254,319	251,370
Operating Services	116,245	133,925	145,337	148,491	173,350
Capital	0	3,477	0	0	0
<b>Total Budget</b>	<b>338,469</b>	<b>379,646</b>	<b>402,073</b>	<b>402,810</b>	<b>424,720</b>
Change over prior year	---	12.17%	5.91%	0.18%	5.44%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
BLW General Manager	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Board Chairperson	1	1	1	1	1
Board Member	6	6	6	6	6
<b>Total Budgeted Positions</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

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# ELECTRICAL



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

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

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

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

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

The Cost of Goods Sold Division cost center was created to separate the cost of purchased power commodities from the normal operating expenditures of the BLW to aid in the comparison of fluctuations in departmental operating expenditures.

# ELECTRICAL

## MISSION STATEMENT

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

## GOALS AND ACTIONS

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

- ✓ Maintain capacitor bank controls and communication devices
- ✓ Monitor and report System Average Interruption Duration Index (SAIDI) and System Average Interruption Frequency Index (SAIFI) and utilize results to direct system maintenance and rehabilitation efforts
- ✓ Monitor recloser maintenance program
- ✓ Reconductor 10% of cross-link primary underground cable annually based on age, repairs and need
- ✓ Complete 25% of substation preventative maintenance annually
- ✓ Convert overhead to underground based on age, repairs and need as directed by City ordinance
- ✓ Inspect 10% of single-phase transformers annually
- ✓ Perform coordination and sectionalizing studies on distribution system
- ✓ Perform thermography scans on all substations and key customer accounts
- ✓ Continue efforts to strengthen RP3 certification
- ✓ Restart redevelopment projects as requested by developers
- ✓ Reconductor selected overhead distribution facilities based on age, repairs, need and the 2009 Engineering and Coordination Study system
- ✓ Upgrade and convert selected portions of Franklin Road
- ✓ Upgrade and convert Fairground Street from Allgood Road to Roswell Street (SPLOST)
- ✓ Upgrade and convert Powder Springs Street from Chestnut Hill Road to Garrison Road (SPLOST)

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

- ✓ Update feeder and substation contingency switching plan on an annual basis
- ✓ Install fiber optic system to substations and open feeder tie switches
- ✓ Schedule meetings with Standards Committee: review standards on an as-needed basis
- ✓ Balance loads on feeder phases within acceptable limits and perform system overload and voltage studies annually
- ✓ Upgrade Water SCADA Remote Terminal Units (RTU's)

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

- ✓ Conduct in-house safety training for all employees
- ✓ Continue to support training for lineworker advancement
- ✓ Implement new Operations and Maintenance Technician Step Program
- ✓ Evaluate and implement special training programs as appropriate

### **Goal 4: Enhance Emergency Preparedness**

- ✓ Review emergency procedures for outage management by updating Storm Restoration Manual monthly
- ✓ Participate in and monitor Continuity of Operations (COOP) and Continuity of Government (COG) processes
- ✓ Continue to integrate BLW emergency procedures with Marietta Emergency Operations Procedures (MEOP)
- ✓ Actively participate in the Crisis Management Center (CMC) when activated



# ELECTRICAL

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
New Customer Work Orders	165	150	160
Line Clearance (miles)	129	120	125
Trees Removed on System	302	325	320
Meter Site Audits	352	375	350
Transformer Infrared Scanning	347	410	365
Average Annual Outage Duration (minutes)	154	120	120
Lighting Repair Work Orders	1,686	1,800	1,700
Vehicular Incidents	4	6	5
Personnel Injuries	20	12	18

## GOALS ACCOMPLISHED

- ◇ Replaced 10% of cross-line primary underground voltage cable
- ◇ Completed 25% of substation preventative maintenance
- ◇ Upgraded and converted selected portions of Franklin Road
- ◇ Inspected 10% of single phase underground transformers at various locations
- ◇ Completed installation of animal protection at Substation #10
- ◇ Updated feeder and substation contingency switching plan
- ◇ Initiated implementation of the 2009 Engineering and System Coordination Study
- ◇ Conducted monthly safety and training meetings
- ◇ Completed thermography scans of 20 substations and 35 key customer accounts
- ◇ Won a total of 14 awards at the 16th annual Georgia Lineman's Rodeo; events are judged based on safety, work practices, neatness, ability, equipment handling and speed
- ◇ Developed program for small business customers which provides energy audits at 50% of cost; program is funded by a grant awarded by Department of Energy and 2009 American Recovery and Reinvestment Act
- ◇ Attained American Public Power Association's (APPA) Reliable Public Power Provider (RP3) status, the first in Georgia to receive the RP3 recognition; this signifies proficiency in reliability, safety, workforce development and system improvement
- ◇ Public Power magazine featured Marietta Power's externship program which allows students and teachers to visit the utility and learn about available job opportunities and the skills needed to perform them



# ELECTRICAL

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	5,470,757	6,265,457	6,864,557	6,801,378	7,052,239
Operating Services	2,492,535	2,664,268	2,514,048	2,635,652	2,979,003
Cost of Goods Sold	63,787,250	61,866,177	65,264,775	70,504,049	78,109,835
Capital	9,830,387	12,018,781	10,935,490	7,626,231	9,227,678
<b>Total Budget</b>	<b>81,580,929</b>	<b>82,814,683</b>	<b>85,578,870</b>	<b>87,567,310</b>	<b>97,368,755</b>
Change over prior year	---	1.51%	3.34%	2.32%	11.19%

## PERSONNEL DETAIL (continued on next page)

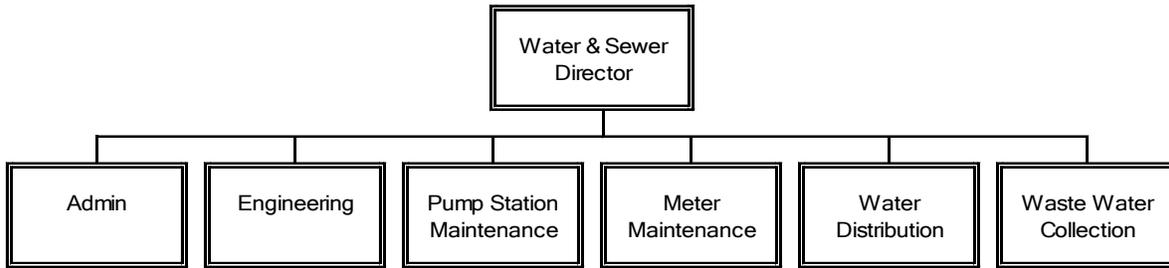
Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Electrical Director	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1
Training & Safety Manager	1	1	1	1	1
Utility Network & Applications Mgr.	1	1	0	0	0
Utility Network Analyst	0	1	1	1	0
Engineering Manager	1	1	1	1	1
Administrative Assistant I - Eng.	1	1	1	1	1
Electrical Engineer	2	2	2	2	2
Power Control Supervisor	1	1	1	1	1
Systems Design Supervisor	1	1	1	1	1
Electrical Designer	3	3	3	3	4
Engineering Assistant	0	1	1	1	0
Power Control Technician	4	5	4	4	4
Master Control Technician	2	1	1	1	1
Utility Network Analyst	0	0	0	0	1
Warehouse Manager	1	1	1	1	1
Warehouse Foreperson	1	1	1	1	1
Warehouse Material Processor	3	3	3	3	3
<b>SUBTOTAL</b>	<b>24</b>	<b>26</b>	<b>24</b>	<b>24</b>	<b>24</b>

# ELECTRICAL

**PERSONNEL DETAIL (continued from previous page)**

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Distribution Superintendent	1	1	1	1	1
Distribution Supervisor	2	2	2	2	2
Distribution Coordinator	1	1	1	1	1
Electrical Line Foreperson	8	8	8	8	8
Apprentice Line Worker	0	14	15	15	15
Line Worker	0	17	16	16	16
Apprentice Line Worker I	5	0	0	0	0
Apprentice Line Worker II	5	0	0	0	0
Junior Line Worker	3	0	0	0	0
Journey Line Worker	6	0	0	0	0
First Class Line Worker	12	0	0	0	0
Tree Crews Supervisor	1	1	1	1	1
Tree Crews Foreperson	1	1	1	1	1
Tree Trimmer	1	1	1	1	1
Apprentice Tree Trimmer	1	1	1	1	1
Operations & Maint. Superintendent	1	1	1	1	1
Operations & Maint. Supervisor	1	1	1	1	1
Substations Supervisor	1	1	1	1	1
Meter Systems Supervisor	1	1	1	1	1
Senior Electrical Technician	2	2	2	2	2
Electrical Technician	6	6	6	6	6
Apprentice Electrical Technician	1	1	1	1	1
Thermography Technician	1	1	1	1	1
Utility Locator	2	2	2	2	2
<b>SUBTOTAL</b>	<b>63</b>	<b>63</b>	<b>63</b>	<b>63</b>	<b>63</b>
<b>TOTAL BUDGETED POSITIONS</b>	<b>87</b>	<b>89</b>	<b>87</b>	<b>87</b>	<b>87</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 water and clean water regulations and maintaining the Geographic Information System.

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

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

The Water Distribution Division is responsible for the operation and maintenance of the BLW's water distribution system. Responsibilities include the maintenance of 313 miles of various sizes of water mains; 2,286 fire hydrants; 4,819 control valves and 21,960 water connections.

The Wastewater Collection Division is responsible for the operation and maintenance of the wastewater collection system. This division maintains approximately 275 miles of sanitary sewer mains; 7,577 manholes and 9,534 service lines.

The Cost of Goods Sold Division cost center was created to separate the cost of purchased water and wastewater commodities from the normal operating expenditures of their respective departments.

# WATER AND SEWER

## MISSION STATEMENT

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

## GOALS AND ACTIONS



### **Goal 1: Maximize water revenues by maintaining unbilled water at or below 10 percent**

- ✓ Continue yearly replacement program of 10% of small meters and GPS locations
- ✓ Test and calibrate all large meters on a yearly basis
- ✓ Replace chambers in 20% of medium sized meters each year

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

- ✓ Ensure regulatory compliance of the estimated 737 high and medium hazard backflow locations through the review of inspection records on all locations
- ✓ Perform uni-directional flushing of 34,500 feet of the distribution system on a yearly basis
- ✓ Administer water quality sampling and Disinfection By-products Program (DBP) as required by the EPD
- ✓ Continue to prepare and distribute Consumer Confidence Report to all consumers
- ✓ Review Vulnerability Assessment recommendations and Emergency Response Plan
- ✓ Clean and inspect Sugar Hill and Redwood elevated water storage tanks every three years

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

- ✓ Clean 30% and Closed Circuit TV (CCTV) inspect 5% of the collection system annually
- ✓ Apply chemical treatment for root control to 1% of the collection system and grease removal treatment to 2% of the collection system on a yearly basis
- ✓ Clear 15,600 feet of sanitary sewer easements each year
- ✓ Inspect all businesses requiring grease control devices to ensure program compliance
- ✓ Inspect all sanitary sewer aerial stream crossings as required by the EPD
- ✓ Install permanent sewage flow meters at key locations to monitor the impact of redevelopment

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

- ✓ Replace 2% of large water transmission lines on a yearly basis
- ✓ Replace 1% of distribution lines on a yearly basis to improve water quality and system reliability
- ✓ Complete temporary flow monitoring, inflow/infiltration (I/I) source detection and sewer system evaluation study (SSES) for all basins
- ✓ Rehabilitate or replace sewer manholes as recommended by I/I studies and sewer system model
- ✓ Complete collection system hydraulic model to guide rehabilitation projects and determine impact of redevelopment on system capacity
- ✓ Inspect, exercise and repair 5% of valves in the distribution system on a yearly basis
- ✓ Rehabilitate sewer lines as recommended by I/I studies and collection system model

### **Goal 5: Maintain employee training standards**

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

### **Goal 6: Improve customer service through technology and program advancements**

- ✓ Develop on-line application for new service
- ✓ Continue public education of conservation methods

# WATER AND SEWER

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
% Unbilled Water	10.0%	9.0%	<9.6%
Water Distribution - Failures per 100 miles of pipe	64.0	56.9	<35.4
Wastewater Collection – Failures per 100 miles of pipe	33.1	28.4	<7.2
Water Quality Complaints per 1,000 customers	15.3	9.2	<6.9
Sanitary Sewer Overflows (SSO) per 100 miles of pipe	9.6	10.8	<7.3
Training Hours per employee	47.0	26.0	>20.0

## GOALS ACCOMPLISHED

- ◊ Replaced 10% of small meters and GPS locations
- ◊ Replaced chambers in 20% of medium sized meters
- ◊ Tested and calibrated all large meters
- ◊ Ensured compliance of high and medium hazard backflow locations through inspection of all sites
- ◊ Reviewed Vulnerability Assessment recommendations and Emergency Response Plan
- ◊ Administered Disinfection Byproducts Program (DBP) as required by the EPD
- ◊ Completed uni-directional flush of 2% of the distribution system
- ◊ Administered water quality sampling as required by the EPD
- ◊ Prepared and distributed Consumer Confidence report to all customers
- ◊ Installed permanent sewage flow meters at key locations in the collection system to monitor the impact of redevelopment
- ◊ Cleaned 30% of the collection system, approximately 468,000 feet
- ◊ Inspected businesses requiring grease control devices to ensure program compliance
- ◊ Inspected all sanitary sewer aerial stream crossings as required by the EPD
- ◊ Completed Closed Circuit TV (CCTV) inspection of 5% of the collection system, approximately 78,000 feet
- ◊ Inspected, exercised and repaired as necessary 5% of valves in the distribution system
- ◊ Completed collection system hydraulic model to guide rehabilitation projects and determine the impact of redevelopment on system capacity
- ◊ Replaced 1% of water distribution lines and 2% of water transmission lines
- ◊ Rehabilitated sewer lines as recommended by Inflow/Infiltration studies and collection system model
- ◊ Rehabilitated or replaced sewer manholes as recommended by Inflow/Infiltration studies and sewer system model
- ◊ Maintained operator certification training as required by Federal and State law



# WATER AND SEWER

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	2,345,593	2,531,279	2,639,757	2,727,700	2,770,676
Operating Services	963,930	1,097,140	932,896	983,118	1,058,927
Cost of Goods Sold	14,122,681	12,426,505	13,825,638	13,828,232	16,153,476
Capital	5,990,261	6,243,547	6,891,297	5,973,548	5,198,875
<b>Total Budget</b>	<b>23,422,465</b>	<b>22,298,471</b>	<b>24,289,588</b>	<b>23,512,598</b>	<b>25,181,954</b>
Change over prior year	---	-4.80%	8.93%	-3.20%	7.10%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Water and Sewer Director	1	1	1	1	1
Projects Planner	1	1	1	1	1
Superintendent	1	1	1	1	1
Environmental Compliance Coord.	1	1	1	1	1
Inspector	1	1	1	1	1
Dispatcher	1	1	1	1	1
Administrative Assistant II - Admin.	1	1	1	1	1
Engineering Manager	1	1	1	1	1
Engineering Inspector	1	1	1	1	1
Engineering Project Manager	1	1	1	1	1
GIS Coordinator	1	1	1	1	1
Civil Engineering Assistant	1	1	1	1	1
Pump Station Foreperson	1	1	1	1	1
Pump Station Mechanic	1	1	1	1	1
Meter Maintenance Supervisor	1	1	1	1	1
Water Meter Service Worker	2	2	2	2	2
Meter Maint. System Operator I	1	1	1	1	1
Meter Maint. System Operator II	1	1	1	1	1
Meter Apprentice System Operator	2	2	2	2	2
Distribution Supervisor	1	1	1	1	1
Distribution Foreperson	2	2	2	2	2
Distribution System Operator I	1	1	1	1	1
Distribution System Operator II	2	2	2	2	2
Water Apprentice System Operator	1	1	1	1	1
Senior Utility Locator	1	1	1	1	1
Utility Locator	1	1	1	1	1
Wastewater Supervisor	1	1	1	1	1
Wastewater Foreperson	3	3	3	3	3
Wastewater Apprentice System Op.	1	1	1	1	1
Wastewater System Operator I	3	4	4	4	4
Wastewater System Operator II	3	4	4	4	4
<b>Total Budgeted Positions</b>	<b>41</b>	<b>43</b>	<b>43</b>	<b>43</b>	<b>43</b>

# UTILITY MARKETING



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

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

# UTILITY MARKETING

## MISSION STATEMENT

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

## GOALS AND ACTIONS

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

- ✓ Achieve \$125,000 in competitive sales in Key Accounts; achieve \$75,000 in competitive sales in the commercial market
- ✓ Achieve competitive sales in existing residential market of 350 kW
- ✓ Obtain \$85,000 in outdoor lighting sales to new and existing customers
- ✓ Achieve a success rate of 100% for all Customer Choice jobs competed for and awarded
- ✓ Achieve a 100% competitive sales ratio (revenue won/total available revenue) for all Customer Choice jobs for which we compete
- ✓ Achieve surge protection sales of 50 units and Marathon water heater sales of 50 units
- ✓ Achieve 25% and 40% market penetration of electric or dual fuel heat pumps and electric water heating in new single family homes and new multi-family dwellings, respectively
- ✓ Implement Economic Development plan to attract business into the City and BLW service territory

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

- ✓ Review incentive levels for water heating and heat pumps to determine adequacy
- ✓ Develop value contracts/agreements with all Key Account customers
- ✓ Develop marketing program to aggressively promote Marathon water heaters
- ✓ Continue to develop and implement conservation/efficiency programs for water and power customers

### **Goal 3: Enhance company image and increase sales and customer loyalty through improved communication**

- ✓ Promote electric end-uses, water conservation and energy efficiency to the new and retrofit markets through newsletters, target marketing, brochures and other forms of advertising
- ✓ Evaluate advertising needs and establish program to promote marketing efforts
- ✓ Expand web-based communication with industrial, commercial and residential customers
- ✓ Deliver quarterly newsletter to commercial and industrial customers

### **Goal 4: Improve employee efficiency while maintaining awareness of industry issues and trends**

- ✓ Implement an employee sales program
- ✓ Support and provide opportunities for training and development
- ✓ Create a formal professional development plan for employees

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

- ✓ Monitor billing of Customer Choice, Key Accounts and contractual customers to ensure billing accuracy
- ✓ Develop plan to transition Special Rate customers to traditional rate
- ✓ Reconcile outdoor lighting audit results with billing records
- ✓ Develop residential and commercial line extension policy
- ✓ Develop policy for handling new and existing primary metered customers

# UTILITY MARKETING

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
Market Penetration of Electric/Dual Fuel Heat Pumps and Electric Water Heating in New Single Family Homes	0%	0%	25%
Market Penetration of Electric/Dual Fuel Heat Pumps and Electric Water Heating in New Multi Family Homes	68%	80%	40%
Customer Choice Jobs Competed for and Awarded	100%	N/A	50%
Competitive Sales in Residential Market (Kilowatts)	416	100	350
Competitive Sales in Commercial Market	\$132,003	\$50,000	\$75,000
Competitive Sales in Key Account Market	\$1,154,800	\$100,000	\$125,000
Marathon Water Heaters Sold in Residential Market	28	25	50
Outdoor Lighting Sales	\$123,023	\$75,000	\$85,000
Surge Protection Sales	N/A	40	50

## GOALS ACCOMPLISHED

- ◇ Completed customer satisfaction surveys for residential, commercial and Key Accounts
- ◇ Exceeded goal in FY09 to achieve a 50% competitive sales ratio for all Customer Choice jobs competed for and awarded
- ◇ Exceeded goal to achieve a 40% market penetration of electric or dual heat pumps and electric water heating in new multi-family dwellings
- ◇ Achieved competitive sales in FY09 of approximately 416 kW in existing residential market
- ◇ Exceeded competitive sales goals in new and existing commercial markets
- ◇ Achieved Key Account competitive sales of \$1.15 million in FY09
- ◇ Exceeded goal of \$100,000 in FY09 in outdoor lighting sales to new and existing customers
- ◇ Conducted residential and commercial customer saturation surveys to determine appliance saturations, equipment age, space and water heating fuel saturations, implementation of energy efficient measures and dwelling/building descriptions
- ◇ Exceeded goal in FY09 to sell 25 Marathon water heaters to the residential segment

# UTILITY MARKETING

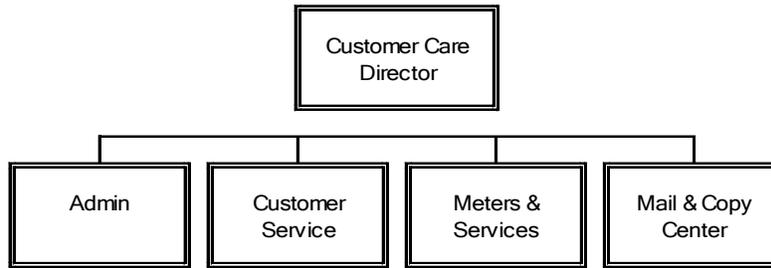
## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	314,761	283,901	277,953	279,095	316,257
Operating Services	508,858	190,249	280,363	445,356	629,857
Capital	21,358	1,883	0	0	0
<b>Total Budget</b>	<b>844,977</b>	<b>476,033</b>	<b>558,316</b>	<b>724,451</b>	<b>946,114</b>
Change over prior year	---	-43.66%	17.29%	29.76%	30.60%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Utility Marketing Director	1	1	1	1	1
Marketing Representative	3	3	2	2	2
Administrative Assistant II	0	0	0	1	1
<b>Total Budgeted Positions</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>4</b>	<b>4</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. This division assists both residential and commercial customers in energy management and water consumption monitoring. It also bills the sanitation charges for customers that live inside the city limits.

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

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

# CUSTOMER CARE

## MISSION STATEMENT

To deliver the highest level of customer service by anticipating our customers' needs and responding to issues in a timely and efficient manner.

## GOALS AND ACTIONS

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

- ✓ Develop meter testing program for residential meters
- ✓ Develop options to track collection and write-offs based on location
- ✓ Implement inter-departmental billing to improve efficiency of utility bill pay process
- ✓ Review Xerox contracts and evaluate for cost effectiveness
- ✓ Track expenses to charge back costs to departments for color copies and duplicate copy jobs
- ✓ Manually read 500 electric meters per year and inspect meter boxes
- ✓ Field test Itron OpenWay Smart Meter
- ✓ Maintain meter reading times of less than 150 hours per month
- ✓ Acquire 500 GPS location points for water meters
- ✓ Develop monthly outbound phone report to track number of calls completed; track percentage of successful calls and percentage of customers who made payment

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

- ✓ Provide PDF file of the customer's monthly utility bill on the City website
- ✓ Explore the addition of payment arrangement options to the Interactive Voice Response (IVR)
- ✓ Continue to explore smart metering options to provide two-way communication with customer's meter
- ✓ Work with Equifax to establish online applications while mitigating the possibility of fraud
- ✓ Establish a customer test group for prepaid metering program
- ✓ Monitor Gas South Alliance and track customer count and revenues collected

### **Goal 3: Develop rate administration procedures to ensure utility bill accuracy**

- ✓ Develop monthly report to identify rate changes for all customers
- ✓ Develop monthly report to identify all meter sets to aid in detection of multiplier changes
- ✓ Develop service order requests for all multipliers that have changed
- ✓ Conduct semiannual rate calculations to confirm billing accuracy

### **Goal 4: Provide timely and meaningful communications to our customers**

- ✓ Continue to provide information on water conservation and energy efficiency via City website, *Connected* newsletter, publications and call center
- ✓ Add link to webpage to provide energy assistance contacts
- ✓ Establish committee to meet quarterly to review and implement updates to the webpage
- ✓ Continue to update customer care package to ensure accurate information on the services provided

### **Goal 5: Support and provide training for employees to stay abreast of industry standards, best practices and services offered**

- ✓ Continue to build and utilize portfolio of Cognos reports to improve Customer Care operation
- ✓ Provide yearly training seminar for Customer Care staff focusing on providing quality customer care
- ✓ Continue safety meeting program for meter reading, collections and service personnel to ensure safety knowledge of meter bases
- ✓ Develop Customer Care training certification program
- ✓ Coordinate effort with Gas South to ensure adequate training on Natural Gas

# CUSTOMER CARE

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
Number of Customer Phone Calls	131,297	136,832	135,000
Number of Meter Readings	777,212	791,507	771,385
Annual Meter Reading Hours	2,480	2,400	2,200
Number of Utility Cut-Offs	12,974	15,500	15,000
Uncollectible Accounts as % of Revenue \$	0.35%	0.50%	0.50%
Average Wait Time per Customer Call (Minutes)	4.05	3.50	3.50

## GOALS ACCOMPLISHED

- ◇ Installed server to provide redundancy to the call center
- ◇ Implemented Identity Theft program
- ◇ Added fifty remote disconnects to our system
- ◇ Installed laptops in service personnel vehicles
- ◇ Upgraded hand-held radio technology for meter reading
- ◇ Implemented Gas South alliance and monitored customer counts and revenues
- ◇ Implemented "charge back" policy to the customer for fees when account is forwarded to Collections



# CUSTOMER CARE

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	1,943,659	2,105,652	2,202,925	2,136,272	2,245,047
Operating Services	1,265,261	1,496,315	1,485,380	1,536,090	1,802,082
Capital	315,530	157,778	90,095	72,935	50,000
<b>Total Budget</b>	<b>3,524,450</b>	<b>3,759,745</b>	<b>3,778,400</b>	<b>3,745,297</b>	<b>4,097,129</b>
Change over prior year	---	6.68%	0.50%	-0.88%	9.39%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Customer Care Director	1	1	1	1	1
Administrative Assistant II - Admin.	1	1	1	1	1
Customer Service Manager	1	1	1	1	1
Customer Service Supervisor	2	2	2	2	2
Customer Service Representative I	4	2	1	1	1
Customer Service Representative II	11	13	14	14	14
Final Billing Representative	1	1	1	1	1
Customer Service Data Specialist	1	1	1	1	1
Cashier	3	3	3	3	3
Senior Collections Representative	1	1	1	1	1
Collections Representative	2	2	2	2	2
Switch Board Clerk	1	1	1	1	1
Meters & Services Supervisor	1	1	1	1	1
Meters & Services Foreperson	1	1	1	1	1
Meter Reading Clerk	1	1	1	1	1
Meter Service Worker	2	2	2	2	2
Lead Meter Reader	1	1	1	1	1
Meter Reader	5	5	4	3	2
AMR Field Technician	2	2	2	2	2
Mail and Copy Center Supervisor	1	1	1	1	1
Mail Clerk	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>44</b>	<b>44</b>	<b>43</b>	<b>42</b>	<b>41</b>

# BUSINESS ANALYSIS



The Business Analysis Department's mission is to provide information, advice and recommendations on all economic, financial and operating matters of the BLW. The department serves as the primary point of contact for all issues concerning the preparation and coordination of the annual budget. It supplies decision support through the application of economic and financial analysis techniques and methods including cost/benefit analyses, computer modeling of utility consumption and analysis of relevant cost and revenue data. This department monitors economic, demographic and technological trends and incorporates the results into the development of forecasts of future utility requirements. The department is charged with the design of utility rates that effectively recover costs, the allocation of cost of service to all customer classes and the provision of a fair return to enable continued growth of the system.

# BUSINESS ANALYSIS

## MISSION STATEMENT

To develop and manage BLW budgets, rates, financial planning and power supply planning; to provide analytical support to other BLW departments.

## GOALS AND ACTIONS

### **Goal 1: Minimize power supply costs**

- ✓ Evaluate current capacity optimization plan for Marietta Power to provide information in support of future wholesale power marketing goals
- ✓ Analyze Marietta Power's needs and opportunities for capacity sales; market or purchase such capacity as appropriate

### **Goal 2: Expand analytical techniques for load, cost and profitability evaluations**

- ✓ Expand scope of existing commercial/industrial load model sources by creating models for at least five new business types
- ✓ Improve quality of commercial load research data collection through new metering equipment
- ✓ Continue to develop data base of commercial/industrial water customers by North American Industry Classification System (NAICS) code

### **Goal 3: Enhance BLW financial reporting and financial planning capabilities**

- ✓ Automate preparation of monthly financial reports
- ✓ Enhance cost-control reporting of current construction projects for electric, water and sewer
- ✓ Expand user accessibility of financial data associated with Key Business Indicators (KBI)
- ✓ Expand scope of existing financial model to encompass appropriate policies for debt and revenue requirements
- ✓ Complete automation of annual benchmarking process
- ✓ Establish Property Records function to provide plant inventory, valuation of existing plant in service and net plant valuation

### **Goal 4: Implement rate administration function to manage rate policies and customer billing**

- ✓ Identify information needs for rate administration
- ✓ Identify and evaluate existing activities relevant to rate administration process
- ✓ Identify potential needs for new monitoring activities
- ✓ Assign responsibilities for administrative activities including contract administration, bill monitoring and assignment of rate classes to customers
- ✓ Develop reporting/review process to periodically measure overall billing accuracy and appropriate application of rate policies to customers

### **Goal 5: Provide business and analytical support to BLW departments**

- ✓ Perform usage studies by NAICS code
- ✓ Research data by customer category in support of economic development efforts
- ✓ Enhance existing methods for cost/benefit analysis for market profitability, supply planning and wholesale power marketing

### **Goal 6: Enhance employee development and departmental organization**

- ✓ Develop functional skill-needs inventory
- ✓ Expand training efforts by developing and implementing specific training goals and activities for each staff member to support the functional skill-needs inventory

# BUSINESS ANALYSIS

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
Marketed electric surplus baseload capacity (Megawatts)	10	10	12

## GOALS ACCOMPLISHED

- ◇ Performed studies on the determination of peaking capacity needs
- ◇ Performed detailed planning studies for marketing electric generating capacity
- ◇ Created forecast of water and sewer billing determinants and revenues under new State regulations for conservation
- ◇ Enhanced the current tactical financial planning model to monitor the cash performance of the BLW and forecast available reserves under the Board's present reserve policy
- ◇ Automated several processes involving the collection of data, such as revenues and operating costs, for use in studies of benchmarking and business indicators
- ◇ Enhanced the quality and formatting of monthly reporting on status of actual vs. budgeted operating and capital expenses
- ◇ Developed monthly Electric Wholesale Sales Reports for use by the Finance department in financial reporting
- ◇ Worked in conjunction with MIS to mechanize process of populating the North American Industry Classification System (NAICS) codes in the billing system
- ◇ Automated four phases of the Key Business Indicators (KBI) reporting process
- ◇ For Utility Market department: Performed Key Account billing analyses; provided project management of Marietta City Schools' Energy Challenge; provided COGNOS technical assistance
- ◇ For Electrical department: Provided initial estimation of Net Plant valuation; evaluated existing depreciation rate for electric property; managed distribution system claims resulting from vehicle accidents
- ◇ For Customer Care department: Performed analysis of customer deposits; developed mechanism to identify metering errors; conducted electric rate survey analysis and prepared charts

# BUSINESS ANALYSIS

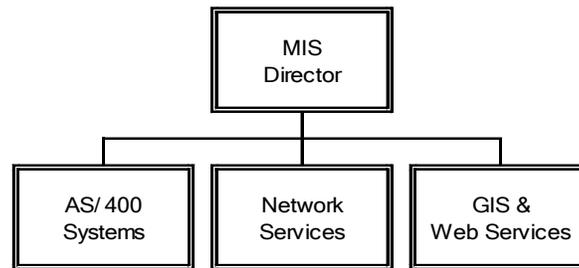
## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	352,018	388,534	402,381	364,557	360,331
Operating Services	95,672	118,555	79,831	133,503	114,000
Capital	0	36,944	7,232	0	10,848
<b>Total Budget</b>	<b>447,690</b>	<b>544,033</b>	<b>489,444</b>	<b>498,060</b>	<b>485,179</b>
Change over prior year	---	21.52%	-10.03%	1.76%	-2.59%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Business Analysis Director	1	1	1	1	1
Rate Research Analyst	1	1	1	1	1
Senior Utility Analyst	1	1	1	1	1
Principal Utility Analyst	1	1	1	1	1
Administrative Assistant II	1	1	1	0	0
<b>TOTAL BUDGETED POSITIONS</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>4</b>

# MANAGEMENT INFORMATION SYSTEMS



The Management Information Systems (MIS) 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 MIS function for information storage, manipulation, processing and analysis. The objectives of the department are to provide fast, efficient methods of electronic data processing and to train, suggest solutions and provide new programs and technology for information analysis.

The AS/400 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.

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

The Geographic Information System (GIS) and Web Services Division is responsible for developing and maintaining all City/BLW GIS datasets and providing applications delivering GIS maps, data and analysis to users and citizens. It is responsible for the design and maintenance of the City/BLW web site and online applications and services as well as the maintenance of gemNet, the internal web site for City employees.

# MANAGEMENT INFORMATION SYSTEMS

## MISSION STATEMENT

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

## GOALS AND ACTIONS

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

- ✓ Implement online permitting application for Building Permits
- ✓ Provide online plan review application for Public Works department
- ✓ Assess Court Records Management system to determine appropriate replacement options
- ✓ Review mobile application technology for Code Enforcement, Building Permits and Fire Inspections
- ✓ Provide employee self-service benefits and applicant tracking applications for Human Resources
- ✓ Provide document scanning to Fleet and Finance to facilitate electronic retrieval and reduce paper storage

### **Goal 2: Provide department-specific applications, services and information to employees through the gemNet intranet**

- ✓ Replace Parks and Recreation Microsoft Access databases with custom gemNet/SQL applications
- ✓ Develop court scheduling application
- ✓ Create employee bulletin board and phone list on gemNet
- ✓ Develop showcase for Directors with videos
- ✓ Create Fleet customer survey

### **Goal 3: Provide useful applications and expanded access to data and services on the City/BLW websites**

- ✓ Assess and deploy internet applications to provide online registration and payment capabilities
- ✓ Evaluate SunGard Click2Gov applications
- ✓ Investigate and propose a new BLW website
- ✓ Migrate towards GovNow integrated web portal technology, creating one profile for citizens and businesses
- ✓ Create online crime mapping incident application

### **Goal 4: Promote and expand functionality of GIS applications and web technology**

- ✓ Ensure that accurate GIS layers, maps, projects, data and digital orthophotography are maintained and provided throughout the GIS enterprise
- ✓ Scan historic plats and geo-reference to GIS base and grid
- ✓ Develop field collection application for the Fire department to assist with inventory asset management of fire hydrants
- ✓ Research available technology for deployment in the current GIS infrastructure to provide additional tools and capabilities
- ✓ Create GIS web-based crisis management incident application

### **Goal 5: Expand, enhance and maintain security of network communications infrastructure**

- ✓ Continue rollout of wireless technology for remote computing devices and mobile surveillance
- ✓ Continue rollout of PC and laptop replacements
- ✓ Purchase and deploy redundant internet connection at BLW
- ✓ Increase SAN storage to accommodate future growth
- ✓ Provide for business continuity and disaster recovery; revise AS/400 recovery system to include process improvements and enhanced documentation
- ✓ Keep applications systems current with respect to version upgrades and application modules; deploy additional applications as necessary to provide functionality to satisfy business needs

# MANAGEMENT INFORMATION SYSTEMS

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
<b>MIS:</b>			
Standard PCs Supported	473	473	480
Laptop PCs Supported	198	194	200
AS/400 Servers Supported	1	1	1
Virtualized Servers	37	46	56
Physical Servers (Non-virtualized)	22	33	22
Physical Servers Supporting the Virtualization Infrastructure	8	8	10
Network Appliances Supported	4	5	8
Remote Access (RAS) enabled users	170	180	185
SAN Storage Capacity	19	19	29
Mobile (PDA) Devices Supported	85	92	97
Business Applications	47	50	55
HelpDesk Ticket Volume	3,304	4,300	4,500
IT Project/Task Volume	390	420	425
<b>GIS:</b>			
gemNet Applications	13	16	25
Print Requests	315	300	325
GIS/Web Mapping Applications	6	8	10
Address Issues	810	815	820
Project/Task Volume	375	400	425
New Plats	39	40	25
Parcel Work	230	250	200
Web Page Update Requests	800	850	750

## GOALS ACCOMPLISHED

- ◇ Upgraded SunGard Public Sector application system to major version 6.0.6; migrated Click2Gov application system to virtual server environment
- ◇ Implemented time-keeping application (Executime) for City enterprise; installed and implemented time clocks for Municipal Court, Public Works and Water departments
- ◇ Developed custom workorder application for Water department
- ◇ Automated portions of financial year-end processes for Payroll and Accounting; automated several Human Resources processes pertaining to benefits administration
- ◇ Overhauled Marietta Police website; developed Fire Recruitment website
- ◇ Implemented web-based server technology for business intelligence reports, eliminating the need for additional Cognos user licenses
- ◇ Deployed custom intranet workorder management application for Facilities Maintenance division and registration tracking utility for Parks and Recreation
- ◇ Upgraded Cisco CallManager; upgraded BLW Call Center and added redundant server
- ◇ Rolled out 70 computers as part of desktop and laptop refresh
- ◇ Purchased phone paging system for City/BLW buildings, allowing contact of personnel during emergencies
- ◇ Deployed new Police Records Management System; deployed new mobile database application for Police
- ◇ Developed Panic Notification application for City/BLW employees
- ◇ Completed Local Update of Census Addresses (LUCA) involving major review of City addresses using Census data and Census software with electronic submission
- ◇ Began negotiations with Cobb County to meet FCC requirements for rebanding all City 800 MHz radios

# MANAGEMENT INFORMATION SYSTEMS

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	1,547,255	1,533,412	1,633,665	1,637,489	1,712,790
Operating Services	1,435,838	1,837,142	2,074,587	2,066,303	2,358,867
Capital	1,513,297	516,719	978,041	836,656	529,000
<b>Total Budget</b>	<b>4,496,390</b>	<b>3,887,273</b>	<b>4,686,293</b>	<b>4,540,448</b>	<b>4,600,657</b>
Change over prior year	---	-13.55%	20.55%	-3.11%	1.33%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
MIS Director	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Systems Manager	1	1	1	1	1
Systems Administrator	1	1	1	1	1
Data Base Administrator	0	1	1	1	1
Senior Programmer Analyst	1	1	1	1	1
Senior Business Analyst	1	1	1	1	1
Business Analyst	2	0	0	0	0
Senior Network Analyst	0	1	1	0	0
GIS / Web Services Manager	1	1	1	1	1
GIS Coordinator	1	1	1	1	1
GIS Specialist	1	1	1	1	1
GIS Specialist II	1	1	1	1	1
Web Developer I	1	1	1	1	1
Web Developer II	1	1	1	1	1
Network Services Manager	1	1	1	1	1
Sr. Network Analyst - Network Serv.	1	1	1	0	0
Communications/Tech Analyst	0	0	0	1	1
Network Administrator-Network Serv.	1	1	1	1	1
Server Administrator - Network Serv.	0	1	1	1	1
Network Analyst - Network Services	1	1	1	1	1
PC Analyst - Network Services	1	1	1	1	1
PC Specialist - Network Services	1	1	1	1	1
Radio Sys. Analyst - Network Serv.	1	1	1	1	1
<b>Total Budgeted Positions</b>	<b>21</b>	<b>22</b>	<b>22</b>	<b>21</b>	<b>21</b>

## **BLW 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.

# NON-DEPARTMENTAL

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	0	518,975	992,562	0	98,832
Miscellaneous Operating Services	1,135,452	687,723	541,457	575,713	516,854
Utilities-City Hall	128,407	126,007	127,809	130,925	147,454
Utilities-Lights/Signals	1,021,118	1,063,121	1,034,129	955,866	978,064
Utilities-General Fund	516,222	522,790	529,658	558,624	577,944
Utilities-BLW Building	81,102	78,838	79,042	75,424	89,723
Designated Contingency	0	0	0	0	1,924,041
Operating Transfer to General Fund	10,500,000	10,500,000	10,500,000	11,000,000	11,500,000
Indirect Cost Transfer to Gen. Fund	2,145,237	2,435,319	2,697,211	2,590,148	2,590,148
Transfer to Pension Fund	0	50,000	0	44,000	0
Transfer to Other Funds	0	0	0	12,506,354	0
Transfer to Health Fund	399,009	634,978	524,978	524,978	566,088
Miscellaneous Expenses	570,891	622,020	543,006	629,772	674,220
Depreciation	7,756,957	8,652,903	9,402,911	9,816,476	0
<b>Total Budget</b>	<b>24,254,395</b>	<b>25,892,674</b>	<b>26,972,763</b>	<b>39,408,280</b>	<b>19,663,368</b>
Change over prior year	---	6.75%	4.17%	46.10%	-50.10%

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

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# **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 be financed or recovered primarily through user charges. Shown in this section are the Golf Course Fund and the Conference Center Fund. The BLW Enterprise Fund operations are detailed separately in the previous section.

# **INTERNAL SERVICE FUNDS**

There are four Internal Service Funds. The Motor Transport Fund provides for repair and maintenance services for vehicles owned by the various City departments. The Health Insurance Fund, Workers Compensation Fund and the Property and Casualty Fund are self-insurance funds.

# GOLF COURSE FUND

The 125 acre City Club Golf Course accommodates approximately 30,000 - 40,000 annual rounds of golf. All greens, tees and bunkers follow USGA standards. Classic Golf Management, Inc. manages the golf course and its facilities and employs all personnel who work at the property. However, City Finance Department personnel are responsible for purchasing and payment of invoices for the operation. The Parks & Recreation Director plays an integral part in the operations of the enterprise fund and is the liaison between the management company and City officials.

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Operating Services	2,339,372	7,525,729	1,801,411	2,237,450	2,129,070
Capital	88,174	131,166	88,062	11,238	6,000
<b>Total Budget</b>	<b>2,427,546</b>	<b>7,656,895</b>	<b>1,889,473</b>	<b>2,248,688</b>	<b>2,135,070</b>
Change over prior year	---	215.42%	-75.32%	19.01%	-5.05%

The expenses in FY08 include the payment to trustee for the refunding of the golf course bond.



# GOLF COURSE FUND

## MISSION STATEMENT

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

## GOALS AND ACTIONS

### **Goal 1:            Improve facility aesthetics**

- ✓ Paint Clubhouse interior and exterior
- ✓ Renovate downstairs restrooms
- ✓ Replace structural beams and gypsum substrate on walkway; repair and paint holes in stucco

### **Goal 2:            Increase golf course profitability**

- ✓ Continue to fill unsold tee times through email marketing and other internet marketing tools
- ✓ Continue to upgrade City Club Marietta website and maintain currency of data
- ✓ Target larger, more profitable outings and include package options such as hotel accommodations, golf clinics, tee gifts and meal offers
- ✓ Increase marketing of the newly renovated grill and conference room
- ✓ Market and advertise Regular, Senior and Junior 10-play packages

### **Goal 3:            Upgrade golf operations to enhance services provided**

- ✓ Replace beverage cart and range picker
- ✓ Replace driving range mats
- ✓ Replace Yamaha golf cart fleet
- ✓ Incorporate use of gift cards to replace paper issue

### **Goal 4:            Enhance playing conditions to improve revenue per player**

- ✓ Expand practice facility and improve construction of target greens
- ✓ Enhance landscaping to improve safety and playability
- ✓ Improve infrastructures including cart path repair, irrigation and utilities
- ✓ Remove dead trees and replace with new plantings



# GOLF COURSE FUND

## PERFORMANCE MEASUREMENTS

Measurement	FY09 Actual	FY10 Estimate	FY11 Budget
Adjusted number of rounds	31,496	30,928	34,000
Income - Golf	\$1,437,069	\$1,342,510	\$1,500,000
Income - Pro Shop/Room rental	\$13,290	\$14,484	\$12,240
Income - Food and Beverage	\$252,489	\$247,318	\$263,300
Income - Total Revenue	\$1,702,848	\$1,604,312	\$1,775,540
Income per round	\$54.07	\$51.87	\$52.22
Food and Beverage Income per Round	\$8.02	\$8.00	\$7.74

## GOALS ACCOMPLISHED

- ◇ Installed new cart path on hole #4
- ◇ Upgraded and replaced kitchen equipment in the grill
- ◇ Purchased new greens aerifier to perform in-house aerification
- ◇ Installed new fans for the greens on the course
- ◇ Upgraded POS system to incorporate a credit card swipe that transmits to the computer
- ◇ Replaced rotted wood and reworked the four dormers on the Clubhouse
- ◇ Repaired columns in Clubhouse entranceway
- ◇ Marietta Tree Keepers planted over 65 trees on the golf course

# CONFERENCE CENTER FUND

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

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Principal and Interest Payments	1,804,115	2,575,249	3,038,136	5,694,692	0
Operating Services	765,881	865,476	1,448,568	1,698,909	2,803,800
Capital	215,136	1,113,859	4,901,306	0	0
<b>Total Budget</b>	<b>2,785,132</b>	<b>4,554,584</b>	<b>9,388,010</b>	<b>7,393,601</b>	<b>2,803,800</b>
Change over prior year	---	63.53%	106.12%	-21.24%	-62.08%

In FY09 the expenses include the renovation of the hotel.

# MOTOR TRANSPORT FUND

Motor Transport maintains over 600 pieces of fleet equipment and provides the City/BLW with an economical, safe and available fleet so that the operating departments can provide services to the citizens and customers of the City/BLW. The Motor Transport Division operates a centralized fuel facility that was upgraded in 1999 to comply with federal underground fuel storage tank requirements. In addition, a compressed natural gas refueling station was installed during the summer of 2000 to service the City's growing alternative fuel vehicle fleet. The division has a contract with NAPA to provide an on-site parts supply warehouse.

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Personal Services	635,879	684,628	704,824	715,382	747,142
Operating Services	2,212,373	2,525,263	2,410,925	2,423,855	2,440,703
Capital	92,476	30,120	24,441	3,128	7,000
<b>Total Budget</b>	<b>2,940,728</b>	<b>3,240,011</b>	<b>3,140,190</b>	<b>3,142,365</b>	<b>3,194,845</b>
Change over prior year	---	10.18%	-3.08%	0.07%	1.67%

## PERSONNEL DETAIL

Title	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Service Manager	1	0	0	0	0
Supervisor	1	1	1	1	1
Foreman	0	1	1	1	1
Administrative Assistant I	1	1	1	1	1
Small Engine Mechanic	1	1	1	1	1
Automotive Service Worker	2	2	2	2	2
Mechanic	5	4	7	7	7
Mechanic II	3	4	1	1	1
<b>Total Budgeted Positions</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>

# HEALTH INSURANCE FUND

This fund constitutes insurance benefit payments for City employees for health, dental, vision and life insurance coverage. This fund receives contributions from the City as well as from the employees (for family coverage, if applicable). A third party insurance company administers the 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.

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Operating Services	7,992,798	8,384,175	8,506,407	8,872,870	8,458,940
Change over prior year	---	4.90%	1.46%	4.31%	-4.67%

# WORKERS COMPENSATION FUND

This fund represents benefit payments for workers' compensation claims. Although the City is self-insured for workers' compensation claims, a third-party administrator manages the plan. In addition, the City purchases supplemental insurance to cover claims in excess of \$300,000.

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Operating Services	1,138,564	508,478	735,963	608,494	1,176,622
Change over prior year	---	-55.34%	44.74%	-17.32%	93.37%

# PROPERTY CASUALTY FUND

This fund represents benefit payments and insurance premiums for property and casualty claims. The City is self-insured for some types of claims and purchases supplemental coverage for others.

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Operating Services	582,512	612,624	673,662	610,556	929,379
Change over prior year	---	5.17%	9.96%	-9.37%	52.22%

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# FIDUCIARY FUNDS





# TRUST FUNDS

There are two Trust Funds. The General Pension Trust Fund accounts for the assets held by the City in a trustee capacity and the payment of retirement benefits. The Other Post-Employment Benefits (OPEB) Trust Fund accounts for the contributions made by the City for future benefits such as retiree health care.

## GENERAL PENSION TRUST FUND

This fund represents payments on an annual basis 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. Every employee is vested after ten years of employment. 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. The normal age requirement is 65 years, but employees are eligible for the normal benefit if their age plus years of service totals at least 80 and they are at least 55 years old. It should be noted that this is not all of the plan's provisions.

### EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Operating Services	6,900,611	7,355,931	7,730,593	7,956,086	8,438,325
Change over prior year	---	6.60%	5.09%	2.92%	6.06%

# OTHER POST-EMPLOYMENT BENEFITS TRUST FUND

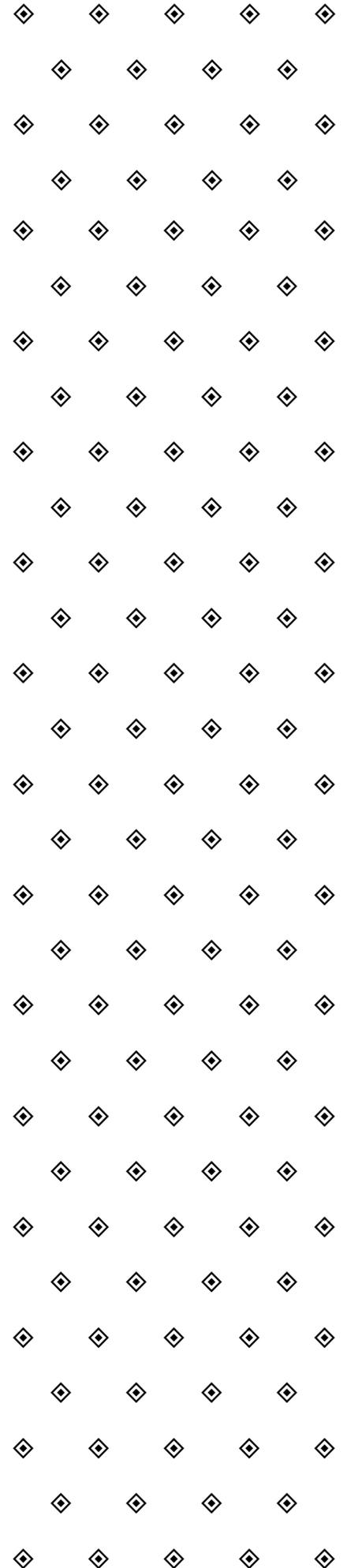
In FY2008 the City set up the Other Post-Employment Benefits (OPEB) Trust Fund. This fund represents the contributions made by the City for future benefits such as retiree health care. Although retiree health care benefits are currently paid from the Health Insurance Fund, claims will be paid from the OPEB Trust Fund once a sufficient fund balance accrues.

## EXPENDITURE SUMMARY

Category	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Estimate	FY11 Budget
Operating Services	0	0	5,104	5,000	45,000
Change over prior year	---	---	---	100.00%	800.00%

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# CAPITAL IMPROVEMENTS





# CAPITAL SUMMARY

The City of Marietta develops a Five-Year Capital Improvement Program as part of the budget process. Items or projects that fall under this section are those that cost \$1,000 or more. The Five-Year Capital Program identifies project costs and the timing of necessary financing arrangements over a five-year planning period. The purpose of the capital program is to establish direction over multiple fiscal years and to allow for the planned replacement of items as they reach the end of their useful life. This planned replacement of capital items maintains their usefulness and helps to control downtime of worn resources and the associated cost of repairing these items. Capital replacement planning provides a framework for scheduling improvements based on the availability of funding, the priority between projects and the current condition of assets. The Capital Improvement Program includes new projects and projects which are continuing from prior years that have been updated to reflect changing priorities and conditions. The Mayor and City Council adopt the first year, FY2011, of the five-year plan.

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

### Capital Improvement Program by Fund Type

	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>
General Fund	300,000	16,858,170	2,970,600	2,317,810	2,186,524
Special Revenue Funds	11,914,625	11,909,741	909,741	5,000	0
SPLOST Fund	15,017,039	0	0	0	0
Golf Course Fund	6,000	230,600	318,395	263,600	318,100
BLW Fund	15,016,401	15,958,601	13,545,646	12,829,502	12,865,149
Motor Transport Fund	7,000	65,000	27,500	38,500	40,000
<b>TOTAL</b>	<b>\$42,261,065</b>	<b>\$45,022,112</b>	<b>\$17,771,882</b>	<b>\$15,454,412</b>	<b>\$15,409,773</b>

### Capital Improvement Program by Category Type

	<u>FY2011</u>	<u>FY2012</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>
Computer and Technology	2,850,884	2,204,100	831,100	780,100	858,600
Facility Improvements	12,124,741	26,133,591	2,666,441	234,000	1,035,500
Miscellaneous Projects	423,000	229,300	73,000	108,500	42,600
Vehicles & Powered Equipment	595,507	3,965,020	2,340,695	3,323,689	2,112,424
Utility Projects	10,059,894	10,246,101	10,578,646	10,888,123	11,238,649
Transportation Projects	16,207,039	2,244,000	1,282,000	120,000	122,000
<b>TOTAL</b>	<b>\$42,261,065</b>	<b>\$45,022,112</b>	<b>\$17,771,882</b>	<b>\$15,454,412</b>	<b>\$15,409,773</b>

Capital projects are broken down into the following categories: Computer and Technology, Facility Improvements, Miscellaneous Projects, Vehicles & Powered Equipment, Utility Projects, and Transportation Projects. Computer and Technology relates to those items such as desktop PCs, network servers, system software, copiers and the like. Facility Improvements are those improvements made to existing structures and park grounds, as well as the construction of new buildings. Vehicles, heavy equipment and machinery fall under the category of Vehicles and Powered Equipment. The Utility Projects category contains projects relating to the maintenance and installation of electrical, water and sewer utilities and is found in the Board of Lights and Water (BLW) Fund. Transportation Projects are general streets, bridge, and sidewalk improvements and construction. Miscellaneous Projects are those projects that do not fit into one of the categories above.

# CAPITAL SUMMARY

## **GENERAL FUND**

Capital expenditures for the General Fund will be addressed in the same manner as last fiscal year. Because the economy has continued to hamper revenue collections, one of the areas of cutbacks in expenditures is seen in the capital budget. Marietta has been fortunate in prior years to be well equipped with garbage trucks, municipal vehicles, public safety vehicles and maintenance equipment. Because we continue to have a solid fleet and equipment inventory, we are once again not funding the routine replacement of vehicles and equipment for FY2011. Marietta has set aside \$300,000 in a contingency fund for the replacement of capital items that break during the year and cannot be repaired.

## **OTHER FUNDS**

This section is comprised of Special Revenue Funds, Golf Course Fund, Capital Projects Funds and Motor Transport Fund. The largest portion of this group is Capital Projects Funds, more specifically, the SPLOST Fund, in which \$15 million is budgeted for transportation projects. 1% SPLOST collections will be used to add or improve roadways, intersections, streetscapes, storm drains and traffic management systems. Also included this year in Capital Projects Funds is the City Parks Bonds Fund. With the approval of a \$25 million bond referendum in late 2009, \$11.9 million is budgeted this year for parks improvements and land acquisition for the development of new parks. Computer and Technology expenditures include hardware and software for the Weed and Seed Fund and Motor Transport Fund. Facility improvements at the City Club Golf Course complete this category.

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

The BLW's capital budget for FY2011 is just over \$15 million. Utility projects make up about 67% of the BLW capital budget. Electrical projects total about \$5.6 million and Water and Sewer projects equal about \$4.4 million. 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. Upgrades to the current system allow the BLW to continue to service customers with reliable electricity. Capital expenses for Water and Sewer include new water meters, replacement water meters, a water valve replacement program, water transmission and distribution line replacements, water valve and sewer manhole cover adjustments, sewer rehabilitation, pump station upgrade and various other system upgrades. Attention to the maintenance and the replacement of the infrastructure ensures soundness and reliability within the system.

Computer and Technology projects totaling \$2.8 million make up 18.9% of the BLW's capital expenditures. The SCADA Fiber Network project in the Electrical Department accounts for \$2.3 million of this category. This project will provide fiber optic links from a central SCADA system to seventeen distribution substations, 117 feeder tie switches and six water sites. Also included is \$500,000 for items for MIS and Network Services such as hardware upgrades, software applications, security cameras, Inventory/Desktop Management appliance and SAN storage space. Water and Sewer will upgrade PCs and laptops.

The Transportation Projects category totaling \$1.19 million is comprised of \$990,000 in electrical projects and \$200,000 in water and sewer projects. The majority of these projects are utility relocations and upgrades that need to be completed prior to the start of construction on SPLOST projects.

Vehicles and Powered Equipment, totaling just under \$600,000, makes up 3.9% of the total BLW capital budget. All purchases in this category are replacements and include an F-450 pickup truck and tandem vac-con truck as well as powered equipment such as water pumps, pneumatic piercing tools, backhoe attachment, gas-powered tamps, hydraulic digger derrick and rebuild of an aerial device.

Facility Improvements of \$209,000 includes Operations building renovation, security improvements, tank inspection and Benson pump station upgrade for the Water Department. Miscellaneous Projects is comprised of \$123,000 for items for water and electrical operations and VHF base stations for the Network Services division.

Details regarding Marietta's five-year capital improvement plan can be found on the next several pages followed by a summary listing for FY2011 of all capital projects sorted by fund and department as well as category.

# CAPITAL IMPROVEMENT PROGRAM

## Computer & Technology

**Item**

Computer Hardware and Software

**Description**

The budget will provide funding for the following items for MIS/Network Services: I-series hardware upgrade, Risk Analysis RMS software application, security cameras, laptop computer upgrades, Inventory/Desktop management appliance and SAN storage space. The Electrical department will upgrade the dispatch center and the Water department will replace one PC and one laptop. The budget also includes funding for two PCs for the Police Athletic League office of the Weed and Seed program and diagnostic software for Motor Transport.

**Funding**

	<b>Adopted FY11</b>	<b>Projected FY12</b>	<b>Projected FY13</b>	<b>Projected FY14</b>	<b>Projected FY15</b>
General Fund	0	5,100	27,100	25,100	5,100
Weed & Seed Fund	4,884	0	0	5,000	0
Golf Course Fund	0	0	0	0	12,500
BLW Fund	525,000	720,000	791,000	736,500	827,500
Motor Transport Fund	7,000	12,500	13,000	13,500	13,500
<b>Total</b>	<b>536,884</b>	<b>737,600</b>	<b>831,100</b>	<b>780,100</b>	<b>858,600</b>

**Impact on FY2011 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 FY2012.

**Project**

SCADA/Fiber Network

**Description**

This project provides fiber optic links from a central SCADA system to 17 distribution substations, 117 feeder tie switches and six water sites.

**Funding**

	<b>Adopted FY11</b>	<b>Projected FY12</b>	<b>Projected FY13</b>	<b>Projected FY14</b>	<b>Projected FY15</b>
BLW Fund	2,314,000	1,466,500	0	0	0

**Impact on FY2011 Operating Budget**

There is no foreseeable impact on the operating budget for the current year. Annual maintenance costs of \$119,000 per year do not go into effect until FY2013.

# CAPITAL IMPROVEMENT PROGRAM

## *Facility Improvements*

**Project**

Building and Outdoor Improvements

**Description**

The FY11 budget provides funding for the following items for the Water department: Operations building improvements, security improvements, inspection of Redwood and Sugar Hill tanks and upgrade of the Benson pump station. It also includes the replacement of the driving range net at the City Club Golf Course,

**Funding**

	<b>Adopted FY11</b>	<b>Projected FY12</b>	<b>Projected FY13</b>	<b>Projected FY14</b>	<b>Projected FY15</b>
General Fund	0	14,028,850	1,405,700	20,000	762,500
Golf Course Fund	6,000	110,000	165,000	142,000	210,000
BLW Fund	209,000	85,000	186,000	72,000	63,000
<b>Total</b>	<b>215,000</b>	<b>14,223,850</b>	<b>1,756,700</b>	<b>234,000</b>	<b>1,035,500</b>

**Impact on FY2011 Operating Budget**

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

**Project**

Parks Improvements

**Description**

A \$25 million parks bond was passed in November 2009. It provides funding for land acquisition; improvements to existing parks and facilities; development of parks, facilities, trails and greenspace; planning and design of improvements; and administration and contingencies. It also provides for perimeter fencing, irrigation and landscaping, statues, chess tables, benches, trail lighting, viewing decks, shade structures, drinking fountains, walking trail extension, pavilions and parking lot lighting.

**Funding**

	<b>Adopted FY11</b>	<b>Projected FY12</b>	<b>Projected FY13</b>	<b>Projected FY14</b>	<b>Projected FY15</b>
City Parks Bonds	11,909,741	11,909,741	909,741	0	0

**Impact on FY2011 Operating Budget**

The FY2011 budget in the City Parks Bonds Fund includes the salary and benefits for a Landscape Architect/Project Manager. It is estimated that funding for water, electric, landscaping and general upkeep of the parks and grounds will be needed starting with the final stages of installation, which is anticipated to begin in the next fiscal year.

# CAPITAL IMPROVEMENT PROGRAM

## *Vehicles and Powered Equipment*

**Item**

Additional and Replacement Vehicles

**Description**

Vehicles are replaced on a rotation schedule. The FY11 budget includes funding for an F-450 pickup truck for the Electrical department and a tandem vac-con for the Water department.

**Funding**

	<b>Adopted FY11</b>	<b>Projected FY12</b>	<b>Projected FY13</b>	<b>Projected FY14</b>	<b>Projected FY15</b>
General Fund	0	2,801,220	1,537,800	2,272,710	1,415,924
Golf Course Fund	0	8,300	9,735	32,300	34,000
BLW Fund	395,000	797,000	449,000	750,879	529,000
<b>Total</b>	<b>395,000</b>	<b>3,606,520</b>	<b>1,996,535</b>	<b>3,055,889</b>	<b>1,978,924</b>

**Impact on FY2011 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 FY11, 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 \$577,841 for commercial and purchased repairs and \$1,577,504 for internal repairs, parts and tires.

**Item**

Powered Equipment

**Description**

Powered equipment purchases include water pumps with hoses for the Water department and pneumatic piercing tools, backhoe attachment, gas-powered tamps, hydraulic digger derrick and rebuild of an aerial device for the Electrical department.

**Funding**

	<b>Adopted FY11</b>	<b>Projected FY12</b>	<b>Projected FY13</b>	<b>Projected FY14</b>	<b>Projected FY15</b>
Golf Course Fund	0	111,000	131,660	85,800	58,000
BLW Fund	200,507	195,000	198,000	157,000	49,000
Motor Transport Fund	0	52,500	14,500	25,000	26,500
<b>Total</b>	<b>200,507</b>	<b>358,500</b>	<b>344,160</b>	<b>267,800</b>	<b>133,500</b>

**Impact on FY2011 Operating Budget**

Adherence to a rotation schedule for replacement of powered equipment helps to stabilize repair and maintenance costs. New equipment generally does not require repair. However, approximately \$223,000 is budgeted in FY11 for repair and maintenance costs for equipment purchased in prior years.

# CAPITAL IMPROVEMENT PROGRAM

## Utility Projects

**Project**

Service to New Customers

**Description**

This project includes expansion of the utility networks to new areas. The project objective in the BLW is to construct underground distribution facilities for service to new customers.

**Funding**

	<b>Adopted FY11</b>	<b>Projected FY12</b>	<b>Projected FY13</b>	<b>Projected FY14</b>	<b>Projected FY15</b>
BLW Fund	820,000	825,000	849,800	875,200	901,500

**Impact on FY2011 Operating Budget**

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

**Project**

Underground Cable Replacement Program

**Description**

This project replaces 10% of aging XLP insulated primary voltage underground cable. The FY11 budget includes funding for five contractual underground boring crews.

**Funding**

	<b>Adopted FY11</b>	<b>Projected FY12</b>	<b>Projected FY13</b>	<b>Projected FY14</b>	<b>Projected FY15</b>
BLW Fund	2,910,494	3,018,966	3,147,320	3,281,274	3,420,959

**Impact on FY2011 Operating Budget**

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

**Project**

Utility Relocation

**Description**

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

**Funding**

	<b>Adopted FY11</b>	<b>Projected FY12</b>	<b>Projected FY13</b>	<b>Projected FY14</b>	<b>Projected FY15</b>
BLW Fund	304,000	310,000	316,700	325,500	334,300

**Impact on FY2011 Operating Budget**

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

# CAPITAL IMPROVEMENT PROGRAM

## Utility Projects

**Project**

Water Transmission/Distribution Line Replacements

**Description**

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

**Funding**

	<b>Adopted FY11</b>	<b>Projected FY12</b>	<b>Projected FY13</b>	<b>Projected FY14</b>	<b>Projected FY15</b>
BLW Fund	1,401,000	1,436,000	1,472,000	1,509,000	1,546,000

**Impact on FY2011 Operating Budget**

An additional \$225,420 has been budgeted in this project to offset the cost of projected main replacements and upgrades to the wastewater collection system as the result of redevelopment efforts in high-density areas served by older water and sewer mains.

**Project**

Water Valve and Manhole Cover Adjustment and Maintenance Project

**Description**

This project allows for the adjustment to grade of water valve box covers and wastewater manhole covers that have been paved over during road improvement projects.

**Funding**

	<b>Adopted FY11</b>	<b>Projected FY12</b>	<b>Projected FY13</b>	<b>Projected FY14</b>	<b>Projected FY15</b>
BLW Fund	110,000	112,000	116,000	118,000	122,000

**Impact on FY2011 Operating Budget**

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

**Project**

New Water Meter Installation

**Description**

New services include the installation of meters, backflow devices, concrete vaults, meter boxes, pipe, fittings and fire service detector checks. The budget includes \$133,000 for materials and \$77,000 for contractual labor.

**Funding**

	<b>Adopted FY11</b>	<b>Projected FY12</b>	<b>Projected FY13</b>	<b>Projected FY14</b>	<b>Projected FY15</b>
BLW Fund	210,000	215,000	221,000	226,000	232,000

**Impact on FY2011 Operating Budget**

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

# CAPITAL IMPROVEMENT PROGRAM

## Utility Projects

**Project**

Collection System Rehabilitation

**Description**

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

**Funding**

	Adopted FY11	Projected FY12	Projected FY13	Projected FY14	Projected FY15
BLW Fund	1,461,000	1,498,000	1,536,000	1,574,000	1,613,000

**Impact on FY2011 Operating Budget**

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

**Project**

Miscellaneous Utility Projects

**Description**

Miscellaneous Electrical projects include System Improvements, System Protection, Capacitor Program, Substation Construction, Recertification of infrared cameras and test boards, Redevelopment Projects, K-base Metering Upgrade and Street Lighting, as well as procurement of technical tools . Miscellaneous Customer Care projects include the continuation of the AMR (Automated Meter Reading) Program and Business Analysis projects include Load Research Metering. Miscellaneous Water and Sewer projects include Root Treatment of Sewer Main, Water Meter Replacement Program, Water Valve Maintenance Program and Water/Wastewater System Upgrades.

**Funding**

	Adopted FY11	Projected FY12	Projected FY13	Projected FY14	Projected FY15
BLW Fund	2,718,400	2,706,135	2,791,026	2,846,549	2,932,290

**Impact on FY2011 Operating Budget**

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

**Project**

Security Lighting

**Description**

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

**Funding**

	Adopted FY11	Projected FY12	Projected FY13	Projected FY14	Projected FY15
BLW Fund	125,000	125,000	128,800	132,600	136,600

**Impact on FY2011 Operating Budget**

Purchased power costs of \$502,008 for these additional lights were added to the expenditure budget.

# CAPITAL IMPROVEMENT PROGRAM

## *Transportation Projects*

**Project**  
SPLOST

**Description**

Sidewalks, bridge rehabilitation, multi-use trails, road improvements, general street and drainage rehabilitation, street resurfacing and new roads are all construction projects on the Transportation Projects list approved by voters in 2005. This 1% Special Purpose Local Option Sales Tax was enacted in 2006 for a six-year period.

**Funding**

	<b>Adopted FY11</b>	<b>Projected FY12</b>	<b>Projected FY13</b>	<b>Projected FY14</b>	<b>Projected FY15</b>
SPLOST Fund	15,017,039	0	0	0	0
BLW Fund	1,190,000	2,244,000	1,282,000	120,000	122,000
<b>Total</b>	<b>16,207,039</b>	<b>2,244,000</b>	<b>1,282,000</b>	<b>120,000</b>	<b>122,000</b>

**Impact on FY2011 Operating Budget**

The FY2011 budget in the SPLOST Fund includes the salary and benefits of a SPLOST Project Manager, which was previously handled by an outside consultant. Other internal positions that support the SPLOST Fund include a SPLOST Support Specialist, SPLOST Technician and half-time Transportation Engineer.

## *Miscellaneous Capital Outlay*

**Item**

Miscellaneous Items

**Description**

A \$300,000 designated contingency has been established for capital purchases in the General Fund. The budget provides for the replacement of four VHF base stations/repeaters in Network Services and video equipment, a trailer wrap, digging bucket replacement, ServiceSavor equipment and shoring equipment in the Electrical department. The budget also includes funding for tapping machines, confined space ventilators, steel traffic plates and a trench box for the Water department.

**Funding**

	<b>Adopted FY11</b>	<b>Projected FY12</b>	<b>Projected FY13</b>	<b>Projected FY14</b>	<b>Projected FY15</b>
General Fund	300,000	23,000	0	0	3,000
Golf Course Fund	0	1,300	12,000	3,500	3,600
BLW Fund	123,000	205,000	61,000	105,000	36,000
<b>Total</b>	<b>423,000</b>	<b>229,300</b>	<b>73,000</b>	<b>108,500</b>	<b>42,600</b>

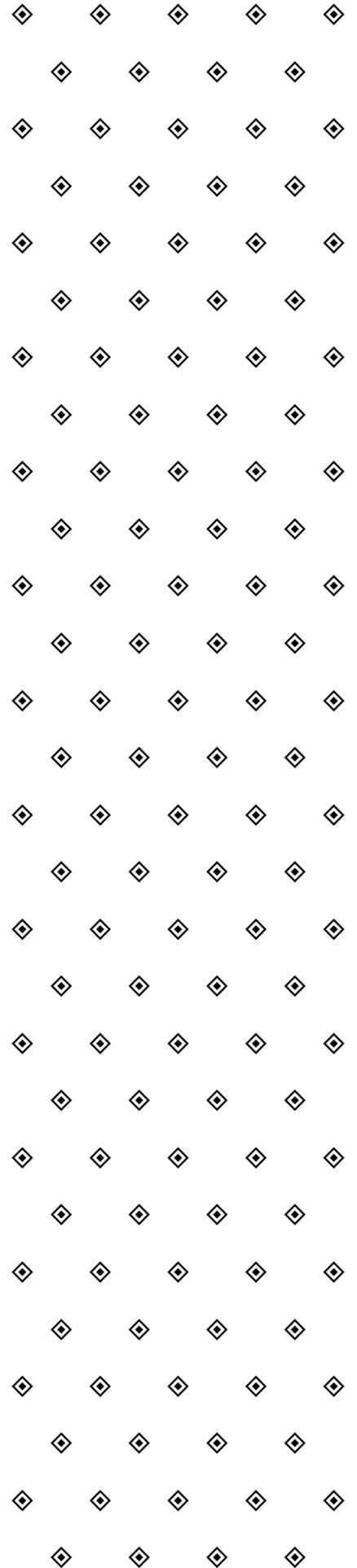
**Impact on FY2011 Operating Budget**

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

# FY2011 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			300,000				<b>300,000</b>
<b>Weed and Seed Fund</b>	4,884						<b>4,884</b>
<b>City Parks Bonds Fund</b>		11,909,741					<b>11,909,741</b>
<b>SPLOST Fund</b>						15,017,039	<b>15,017,039</b>
<b>Golf Course Fund</b>							
Maintenance		6,000					<b>6,000</b>
<b>BLW Fund</b>							
MIS:							
MIS	275,000						275,000
Network Services	228,000		26,000				254,000
MIS Total	503,000	0	26,000	0	0	0	529,000
Customer Care:							
Meters and Svcs.					50,000		50,000
Business Analysis					10,848		10,848
Electrical:							
Administration			23,000				23,000
Engineering	2,332,000				2,715,000	990,000	6,037,000
Distribution			36,000	240,507	2,410,494		2,687,001
Ops. & Maint.					480,677		480,677
Electrical Total	2,332,000	0	59,000	240,507	5,606,171	990,000	9,227,678
Water & Sewer:							
Administration	4,000	59,000					63,000
Meter Maintenance					932,875		932,875
Water Distribution		30,000	17,000	5,000	1,676,000	100,000	1,828,000
Wastewater Coll.		120,000	21,000	350,000	1,784,000	100,000	2,375,000
Water & Sewer Total	4,000	209,000	38,000	355,000	4,392,875	200,000	5,198,875
<b>BLW Fund Total</b>	<b>2,839,000</b>	<b>209,000</b>	<b>123,000</b>	<b>595,507</b>	<b>10,059,894</b>	<b>1,190,000</b>	<b>15,016,401</b>
<b>Motor Transport Fund</b>							
Fleet Maintenance	7,000						<b>7,000</b>
<b>Grand Total</b>	<b>2,850,884</b>	<b>12,124,741</b>	<b>423,000</b>	<b>595,507</b>	<b>10,059,894</b>	<b>16,207,039</b>	<b>42,261,065</b>

# APPENDIX



# PERSONNEL POSITION SUMMARY

<u>FUND</u>	<u>Budget FY09</u>	<u>Budget FY10</u>	<u>Budget FY11</u>
<b>General</b>			
General Administration	12	12	12
Municipal Court	18	18	16
Finance	26	26	26
H/R and Risk Management	9	9	9
Development Services	19	19	19
Redevelopment	2	2	2
Public Works	105	106	106
Parks, Recreation and Facilities	31	31	31
Police	172	172	175
Fire	135	135	135
Elected/Appointed Officials	36	36	36
<b>Total General Fund</b>	<b>565</b>	<b>566</b>	<b>567</b>
<b>Special Revenue</b>			
Cemetery	2	2	2
Housing Assistance	10	11	11
CDBG	2	2	2
Weed & Seed Grant Program	2	2	2
Gone With the Wind Museum	1	1	1
City Parks Bonds Fund	0	0	1
SPLOST Fund	0	0	1
<b>Total Special Revenue</b>	<b>17</b>	<b>18</b>	<b>20</b>
<b>BLW</b>			
General Administration	2	2	2
Utility Marketing	3	4	4
MIS	22	22	22
Customer Care	43	42	41
Business Analysis	5	4	4
Electric	87	87	87
Water & Sewer	43	43	43
Appointed Officials*	5	5	5
<b>Total BLW Fund</b>	<b>210</b>	<b>209</b>	<b>208</b>
<b>Internal Services</b>			
Motor Transport	14	14	14
<b>Total Internal Services</b>	<b>14</b>	<b>14</b>	<b>14</b>
<b>GRAND TOTAL</b>	<b>806</b>	<b>807</b>	<b>809</b>

Note: Table includes regular full time and part time positions but does not include temporary, seasonal or pooled positions.

\*BLW Appointed Officials is a 7-member board, 2 of which are the Mayor and Council Representative who are accounted for in the General Fund Elected Officials total.

# STATISTICAL INFORMATION

Date Founded	1834
Form of Government	Council - City Manager
Number of Personnel positions:	
Employee positions	768
Elected, Appointed, Board & Commission positions	41
Fire:	
Number of Stations	6
Number of Certified Firefighter and Officer positions	132
Police:	
Number of Precincts	1
Number of Sworn Police Officer positions	139
Recreation:	
Parks	22
Golf Courses	1
Recreation Centers	2
Tennis Courts	19
Outdoor Basketball Courts	3
Parks / Recreation Center Acreage	310
Education:	
Elementary Schools	8
Middle Schools / 6th Grade School	2
High Schools	1
Special Entities	1

## DEMOGRAPHICS

Year	Population	Area (Sq. Miles)	School Enrollment	Unemployment Rate
2004	60,204	22.64	7,316	5.6%
2005	60,197	22.91	7,558	4.6%
2006	60,189	23.02	7,818	3.9%
2007	60,758	23.06	7,517	3.9%
2008	61,829	23.07	7,638	5.2%
2009	62,150	23.07	7,869	9.5%

## CONSTRUCTION ACTIVITY

Year	Bldg. Permits Issued	Estimated Valuation
2004	1,269	152,214,913
2005	1,430	221,039,826
2006	1,534	160,737,523
2007	1,330	117,896,443
2008	844	107,083,835
2009	1,048	93,842,595

## UTILITY CUSTOMERS

Year	Electric	Water	Sewer
2005	45,543	18,276	16,728
2006	45,213	18,490	16,702
2007	45,309	18,292	16,710
2008	46,242	18,592	16,689
2009	46,477	18,353	16,499
2010	46,526	18,339	16,425

## ASSESSED VALUE OF TAXABLE PROPERTY

Year	Real (Taxable)	Personal (Taxable)	Total (Taxable)
2005	2,059,939,253	384,795,676	2,444,734,929
2006	2,207,625,251	373,109,333	2,580,734,584
2007	2,361,786,408	386,488,002	2,748,274,410
2008	2,530,114,079	396,792,755	2,926,906,834
2009	2,503,085,861	380,122,552	2,883,208,413
2010	2,317,924,714	344,837,611	2,662,762,325

## MILLAGE RATES

Fiscal Year	General Fund	Cemetery Maintenance	Debt Service	Total
2004	2.788	0.079	1.816	4.683
2005	2.788	0.079	1.816	4.683
2006	2.788	0.079	1.816	4.683
2007	2.788	0.079	1.816	4.683
2008	2.788	0.079	1.816	4.683
2009	2.788	0.079	1.816	4.683
2010	2.788	0.079	1.816	4.683
2011	2.788	0.079	2.366	5.233

## DEBT SERVICE

Fiscal Year	Principal	Interest	Total
2004	7,640,000	3,353,111	10,993,111
2005	4,620,000	3,071,571	7,691,571
2006	4,810,000	2,895,959	7,705,959
2007	5,015,000	2,710,231	7,725,231
2008	5,240,000	2,516,379	7,756,379
2009	6,140,000	1,578,413	7,718,413
2010	6,170,000	1,569,782	7,739,782
2011	7,285,000	2,514,965	9,799,965

**ORDINANCE NO:** 7473

**AN ORDINANCE**

**ADOPTING** an Annual Budget for the fiscal year beginning July 1, 2010 and ending June 30, 2011 for the various funds of the City of Marietta and enacting the tentative Ad Valorem tax levies for said fiscal year for support of the City of Marietta governmental operations and other public purposes, and debt service obligations.

**Whereas**, pursuant to Division 1, Section 7.3 of the Marietta City Charter and Section 3-4-050 of the Marietta Code of Ordinances, the City Manager has submitted a proposed budget for Fiscal Year 2011 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 2011 for operating and providing governmental and other public purposes, paying debt on general bonds, maintaining and repairing City owned cemeteries, the following millage rates:

<u>Levy</u>	<u>Millage Rate</u>
General	2.788
Debt Service:	
City Bond	0.629
School Bonds	1.187
Parks Bond	0.550
Debt Service Total	2.366
Cemetery	<u>.079</u>
<b>Total</b>	<b><u>5.233</u></b>

**Section 2:** The above tentative millage rates shall be applied to the assessed value of all taxable property in the City of Marietta less any exemptions applicable to each levy in conformity with the Charter and Related Laws of the City of Marietta, Georgia.

**Section 3:** The anticipated revenues and appropriated expenditures for each fund of the City of Marietta for the Fiscal Year ending June 30, 2011 are hereby adopted as shown on the following pages:

	<u>Anticipated Revenues</u>	<u>Appropriated Expenditures</u>
<b>General Fund</b>		
Operating Revenue and Other Sources	\$48,054,498	
City Council		\$240,418
City Clerk		184,315
Municipal Court		1,161,770
Mayor		92,381
City Manager		785,659
Finance		1,767,344
City Attorney		525,000
Human Resources and Risk Management		834,275
Civil Service Board		6,413
Development Services		1,540,316
Redevelopment		232,714
Public Works		7,485,797
Parks, Rec and Facilities		2,868,049
Police		13,489,156
Fire		11,185,333
Non-Departmental		5,655,558
<b>Total General Fund</b>	<b>\$48,054,498</b>	<b>\$48,054,498</b>
<b>Lease Income Fund</b>		
Operating Revenue	\$2,249,731	
Debt Service		\$2,249,731
<b>TAD CCSR Fund</b>		
Operating Revenue	\$851,155	
Debt Service		\$851,155
<b>TAD Franklin/Gateway Fund</b>		
Operating Revenue	\$10,000	
Reserve Increase		\$10,000
<b>TAD Perimeter Fund</b>		
Operating Revenue	\$55,000	
Reserve Increase		\$55,000
<b>Cemetery Maintenance Fund</b>		
Operating Revenue and Other Sources	\$378,404	
Expenditures		\$378,404
<b>Housing Assistance Program Fund</b>		
Operating Revenue and Other Sources	\$6,192,668	
Expenditures		\$6,192,668
<b>Community Development Block Grant Fund</b>		
Operating Revenue	\$198,414	
Expenditures		\$198,414
<b>Weed and Seed Program Fund</b>		
Intergovernmental Revenue	\$335,618	
Expenditures		\$335,618
<b>Grant Fund</b>		
Reimbursement Revenue	\$213,821	
Expenditures		\$213,821
<b>Police Asset Forfeiture Fund</b>		
Operating Revenue	\$650,000	
Expenditures		\$650,000

	<u>Anticipated Revenues</u>	<u>Appropriated Expenditures</u>
<b><i>Radio System Core Replacement Fund</i></b>		
Operating Revenue	<b>\$104,741</b>	
Reserve Increase		<b>\$104,741</b>
<b><i>Gone with the Wind Movie Museum Fund</i></b>		
Operating Revenue and Other Sources	<b>\$134,122</b>	
Expenditures		<b>\$134,122</b>
<b><i>City Parks Bonds Fund</i></b>		
Operating Revenue	<b>\$12,000,000</b>	
Expenditures		<b>\$12,000,000</b>
<b><i>Hotel Motel Tax Fund</i></b>		
Operating Revenue	<b>\$1,580,000</b>	
Expenditures		<b>\$1,580,000</b>
<b><i>Auto Rental Excise Tax Fund</i></b>		
Operating Revenue	<b>\$320,000</b>	
Expenditures		<b>\$320,000</b>
<b><i>SPLOST Fund</i></b>		
Operating Revenue	\$19,367,746	
Expenditures		\$15,253,466
Debt Service		4,114,280
<b>Total SPLOST Fund</b>	<b>\$19,367,746</b>	<b>\$19,367,746</b>
<b><i>Golf Course Fund</i></b>		
Operating Revenue and Other Sources	\$2,135,070	
Expenditures		\$1,374,369
Debt Service		760,701
<b>Total Golf Course Fund</b>	<b>\$2,135,070</b>	<b>\$2,135,070</b>
<b><i>Conference Center Fund</i></b>		
Operating Revenue and Other Sources	<b>\$2,803,800</b>	
Expenditures		<b>\$2,803,800</b>
<b><i>Debt Service Fund</i></b>		
Operating Revenue	\$6,394,200	
Bond Proceeds	3,693,625	
Debt Service		\$9,802,965
Expenditures		25,236
Reserve Increase		259,624
<b>Total Debt Service Fund</b>	<b>\$10,087,825</b>	<b>\$10,087,825</b>
<b><i>BLW Fund</i></b>		
Operating Revenue and Other Sources	\$152,767,876	
BLW Board		\$35,250
General Manager		349,470
Utility Marketing		946,114
MIS-GIS-Network Services		4,600,657
Board Attorney		40,000
Customer Care		4,097,129
Business Analysis		485,179
Electrical		97,368,755
Water and Sewer		25,181,954
Non-Departmental		19,663,368
<b>Total BLW Fund</b>	<b>\$152,767,876</b>	<b>\$152,767,876</b>

	<u>Anticipated Revenues</u>	<u>Appropriated Expenditures</u>
<b>Motor Transport Fund</b>		
Charges for Service Expenditures	<b>\$3,194,845</b>	<b>\$3,194,845</b>
<b>Self Insurance Funds</b>		
Charges for Service and Other Sources Expenditures	\$10,564,941	\$10,267,135
Reserve Increase		297,806
<b>Total Self Insurance Funds</b>	<b>\$10,564,941</b>	<b>\$10,564,941</b>
<b>General Pension Fund</b>		
Charges for Service and Other Sources Expenditures	\$8,438,325	\$8,433,982
Reserve Increase		4,343
<b>Total General Pension Fund</b>	<b>\$8,438,325</b>	<b>\$8,438,325</b>
<b>OPEB Trust Fund</b>		
Operating Revenue Expenditures	\$45,000	\$3,000
Reserve Increase		42,000
<b>Total OPEB Trust Fund</b>	<b>\$45,000</b>	<b>\$45,000</b>
 <b>Total All City Funds</b>	 <b><u>\$282,733,600</u></b>	 <b><u>\$282,733,600</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.

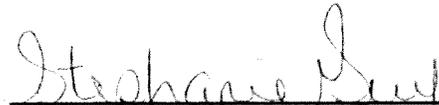
**Section 6:** All Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed.

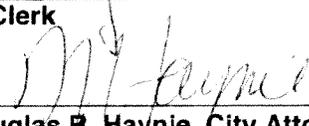
**Section 7:** This Ordinance shall become effective upon the signature or without the signature of the Mayor, subject to Georgia laws 1983, page 4119.

**Section 8:** The millage determined by this ordinance is premised upon approximately 1% to 1.3% decrease in the assessed value of the 2009 property tax digest. In the event the digest change is greater or less than these amounts, the Council will review the millage at the next regularly scheduled City Council meeting after certification of the final assessment (tax digest) to the City by the Cobb County Tax office.

DATE June 9, 2010

APPROVED   
R. Steve Tumlin, Jr., Mayor

ATTEST   
Stephanie Guy, City Clerk

APPROVED AS TO FORM   
Douglas R. Haynie, City Attorney

AN ORDINANCE

ADOPTING the final Ad Valorem tax levies for Fiscal Year 2011 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 2011; 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 2011 for operating and providing governmental and public services, paying debt on general bonds, and maintaining City owned cemeteries, the following millage rates:

<u>Levy</u>	<u>Millage Rate</u>
General	2.788
Debt Service:	
City Bond	0.629
School Bonds	1.187
Parks Bond	0.550
Debt Service Total	2.366
Cemetery	<u>079</u>
Total	<u>5.233</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.

Section 3: It is hereby declared to be the intention of this Ordinance that its sections, paragraphs, sentences, clauses and phrases are severable, and if any section, paragraph, sentence, clause or phrase of this Ordinance is declared to be unconstitutional or invalid, it shall not affect any of the remaining sections, paragraphs, sentences, clauses or phrases of this Ordinance.

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

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

DATE: July 28, 2010

APPROVED: R. Steve Tumlin, Jr.  
R. Steve Tumlin, Jr., Mayor

ATTEST: Stephanie Guy  
Stephanie Guy, City Clerk

APPROVED AS TO FORM: Douglas R. Haynie  
Douglas R. Haynie, City Attorney

# GLOSSARY OF TERMS

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

**Actions:** Specific productivity measures undertaken by the City and/or Departments to achieve goals.

**ADA:** 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.

**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.

**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.

**Balanced Budget:** A budget in which estimated revenues and appropriated fund balances is equal to appropriations for expenditures.

**BLW:** Board of Lights and Water. In this document BLW will mean the utility system as a whole or the governing body.

**Bond:** A certificate of debt issued by a government to finance a capital expenditure or other liabilities in which payment of the original investment plus interest is guaranteed by a specified future date.

**Bond Rating:** A system of appraising and rating the investment value of individual bond issues.

**Budget:** A financial plan for a specific period of time (fiscal year) incorporating an estimate of planned expenditures and financing sources.

**Budget Amendment:** A change in an amount in any budget line during the fiscal year.

**Budget Calendar:** The schedule of key dates which the City follows in the preparation, adoption and administration of the budget.

**Budget Document:** The official publication prepared by the budget office which presents the proposed or approved budget to the citizens and governing body.

**Budget Message:** A general discussion of the proposed or approved budget presented in writing as part of the budget document. A transmittal letter which explains the current budget issues compared to the background of financial experiences in recent years and recommendations made by the City Manager.

**Budget Ordinance:** The official enactment by the Mayor and City Council legally authorizing City officials to obligate and expend resources.

**Budget Resolution:** The official enactment by the Board of Lights and Water legally authorizing BLW officials to obligate and expend resources.

**Budgeted Positions:** The number of full-time positions allocated for a division. The actual number of staff on board may vary from the budgeted position level due to authorized changes in position or staffing levels.

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

**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:** A financial plan of proposed capital expenditures and the means of financing them.

**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.

# GLOSSARY OF TERMS

**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:** City Center South Renaissance – the name for the redevelopment area in the city's first Tax Allocation District (TAD).

**CDBG:** Community Development Block Grant – a federally funded program designed to assist low-income residents.

**Cemetery Fund:** A Governmental Fund which accounts for the tax revenue and donations received dedicated to the maintenance of the city-owned cemetery.

**City Council:** The elected governing body of the city comprised of 7 members.

**City Parks Bonds 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.

**Comprehensive Plan:** A long-term plan to control and direct the use and development of property in the City. It is also used to make strategic decisions regarding the water and sewage lines, infrastructure, and roads.

**Cost of Goods Sold:** The expenditure for goods or services purchased in order to resell them to customers. For instance, electricity, water and sewer commodities purchased in order to provide utility services to Board of Lights and Water (BLW) customers; or collectibles and merchandise

purchased in order to be sold by the Gone With the Wind Museum's gift shop.

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

**Debt Service:** Expenditure providing for the repayment of principal and interest on City long-term obligations and interest costs on short-term borrowings for seasonal cash needs.

**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.

**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:** 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, 3 elected property owners and 3 elected business owners, established for the purpose of overseeing the redevelopment of the downtown Marietta area.

**DOT:** Department of Transportation – usually referring to Cobb County's department. (GDOT is the Georgia Department of Transportation.)

**800 MHz:** Eight Hundred Megahertz – a radio system which allows the City of Marietta, other municipal agencies, Cobb County and surrounding counties to communicate directly with each other as well as with the E911 Center.

**Encumbrance:** The commitment of appropriated funds to purchase an item or service.

**Enterprise Fund:** A Proprietary Fund used to account for the acquisition, operation and maintenance of government facilities and services in a manner similar to private business enterprises which are entirely or predominantly self-supporting by user charges.

# GLOSSARY OF TERMS

**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 & Forfeitures:** Revenue received from bond forfeitures and authorized fines such as parking violation fines.

**Fiscal Year (FY):** The City's accounting period of twelve months which begins July 1 and ends the following June 30. (e.g. FY2007 refers to the twelve-month period beginning July 1, 2006 and ending June 30, 2007.)

**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.

**Franklin/Gateway:** The name for the redevelopment area in the city's second Tax Allocation District (TAD).

**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:** Abbreviation for Fiscal Year. See Fiscal Year.

**GAAP:** Generally Accepted Accounting Principles – guidelines to financial accounting and reporting which set uniform minimum standards for accepted accounting practices.

**GDOT:** Abbreviation for Georgia Department of Transportation.

**gemNet:** A website created solely for City of Marietta/BLW employees, containing important information, announcements, personnel forms and access to MIS/GIS applications. GEM stands for "Government Employees of Marietta."

**General Fund:** Accounts for all activities of the City not included in other specified funds.

**General Obligation Bonds:** Method of raising funds for long-term capital financing. The State of Georgia requires approval by referendum. The debt ceiling is ten percent of the assessed value of all taxable property.

**General Pension Trust Fund:** A Fiduciary Fund which accounts for assets held by the City in a trustee capacity and the payment of retirement benefits.

**General Property Taxes:** Taxes levied on all property located in or owned by the citizens of the City of Marietta.

**GFOA:** 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 with along with a detailed criteria location guide to be judged for the Distinguished Budget Presentation Award.

**GIS:** Geographic Information System – a city department responsible for developing and maintaining base map and cadastral information consisting of City/BLW boundaries, tax parcel boundaries, infrastructure location, etc.

**Goals:** Broad aims of the City and/or Departments toward which programs, projects and services are directed.

**Golf Course Fund:** A Proprietary Fund which accounts for the operations of the "City Club" golf course.

**Gone With The Wind Museum Fund:** A Governmental Fund which accounts for the donations and operation of the museum "Scarlett on the Square" located in Downtown Marietta which showcases artifacts and memorabilia related to the famous novel and movie.

# GLOSSARY OF TERMS

**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.

**Health Insurance Fund:** A Proprietary Fund which accounts for the health, dental, vision and life insurance coverage and benefit payments for city employees.

**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.

**HUD:** Housing and Urban Development – a federally funded program which assists low-income families in attaining decent, safe and sanitary housing.

**Indirect Cost Recovery:** Revenue from providing services to another fund.

**Indirect Cost Transfer:** Expense for payment to another fund for services provided.

**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.

**Lease Income Fund:** A Special Revenue Fund which accounts for the rental income received from the Hilton Atlanta/Marietta Hotel and Conference Center. This rental income is used to pay the debt service on the Citywide Projects revenue bonds.

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

**Marietta Redevelopment Corporation:** An advisory Board of Directors composed of appointed members whose purpose is to strengthen the economic and residential base of the City of Marietta by reutilizing property for neighborhood and community redevelopment and other public purposes.

**Marietta Redevelopment Growth Fund:** A Governmental Fund used to help local small businesses start or grow their business by offering low interest loans.

**Mayor:** An elected position acting as the chief executive officer of the city and the presiding officer over City Council meetings and Board of Lights and Water meetings.

**MEAG:** Municipal Electric Authority of Georgia - a public corporation and an instrumentality of the State of Georgia which supplies electricity to 48 local government electric distribution systems including the City of Marietta [Marietta Power].

**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.

**MIS:** Management Information Systems – the City department responsible for supporting City/BLW departments with their technological and computer-related needs.

**Mission Statement:** Statement of what the City does, and why and for whom it does it. A statement of purpose. Also applies to Departments within the City.

**Modified Accrual Basis:** The basis of accounting under which transactions are recognized when they become both measurable (i.e., an amount can be determined) and available (i.e., able to liquidate liabilities of the current period).

# GLOSSARY OF TERMS

**Motor Transport 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.

**Motor Vehicle Tax:** Taxes levied on vehicles designed primarily for use upon public roads.

**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.

**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:** 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 (OPEB) Trust Fund:** A Fiduciary Fund which accounts for the contributions made by the City for future benefits such as retiree health care.

**Parks, Greenspace 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, acquisition of greenspace and planting of trees in the city.

**Penalties & Interest:** Fees collected for violations or delinquent payments.

**Performance Measurements:** A way to measure effectiveness or efficiency in order to bring about desired results. Effectiveness usually compares actual work performed with planned work. Efficiency is usually expressed in terms of unit cost or output per timeframe.

**Personal Property:** Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks, taxable bonds, and cash).

**Personal Services:** Expenses for salaries, wages, overtime, standby pay, worker's compensation, health and life insurance, and retirement employee benefits.

**Property Casualty Fund:** A Proprietary Fund which accounts for the benefit payments and insurance premiums for property and casualty claims to the City.

**Proprietary Fund:** A fund category used to account for a government's business-type activities. This category includes two fund types: Enterprise Funds and Internal Service Funds.

**Public Safety Bond:** Municipal Bond issue from Fiscal Year 1997 for the construction of a public safety complex including a new Police Station/Municipal Court building and the renovation of the Main Fire Station.

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

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

**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.

**Reserves:** Appropriations of funds set aside to cover unanticipated or contingent expenses, shortfalls in revenues and special trusts.

# GLOSSARY OF TERMS

**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:** Supervisory Control and Data Acquisition System – program which assists the Water System with the collection of data and control of the information system.

**School Bonds:** Municipal Bonds issued for the construction of a new high school, elementary school, and renovations of current city schools. School Refunding Bonds were issued in 2002 and 2008 to restructure debt at lower interest rates.

**Section 8:** A federally funded Housing Assistance Program which assists very low-income citizens obtain safe, sanitary and affordable housing.

**Self-Insurance Funds:** The three funds of the City which are managed by plan administrators but claims are paid from city funds. They are Health Insurance Fund, Workers Compensation Fund, and Property Casualty Fund.

**Service Proposal:** Budget request for implementing a new program or service; adding new personnel or upgrading or reclassifying position compensation grade(s); awarding merit or performance increases; and/or amending the pay scale based on market conditions.

**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, HUD, CDBG, Asset Forfeiture, Aurora Fire Museum, and others.

**SPLOST:** Special Purpose Local Option Sales Tax - in Marietta there are two SPLOSTS currently being collected. The school board receives 1% sales tax for the financing of school bonds since 1998. The city also receives 1% sales tax for the improvement of roads and for a countywide communications project since 2005.

**Tax Allocation District (TAD):** TADs finance bonds with future tax collections from redevelopment. Tax values are frozen at current levels and the bonds are repaid with property taxes generated by increased values as the result of the redevelopment project.

**Tax Digest:** A listing of all property owners within the County, their property's assessed value, and the amount of taxes due. This listing is prepared annually and submitted to the State Department of Revenue.

**Tax Exemption:** Immunity from the obligation of paying taxes in whole or in part.

**TIP:** Transportation Improvement Program – a proposed plan of capital improvement projects to enhance a government's infrastructure. The current County/City program is funded by an additional 1% sales and use tax approved by County/City voters in November 1994 with a collection period that began April 1, 1995, and ended March 31, 1999. Projects continue using funds reimbursed by the County.

**Unallocated:** A departmental cost center found in various funds in which the expenditures benefit more than one department and are not attributed to any one department. Also called the Non-departmental cost center.

**Undesignated Contingency:** Funds set aside to be used on an as-needed basis as approved by the City Council.

**Vision Statement:** A statement prepared by City Council addressing short term and long term goals, and the plans for achieving them.

**Weed and Seed Program Fund:** A Governmental Fund which accounts for the administration of the federal program funded by a grant from the Department of Justice and designed to reduce the impact of violent crimes on communities.

**Workers' Compensation Fund:** A Proprietary Fund which is used to account for the benefit payments and insurance premiums for workers' compensation claims to the city.

**Workload Measurements:** A count of outputs or work performed.

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