

FISCAL YEAR 2012 BUDGET

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CITY OF MARIETTA, GEORGIA

JULY 2011 – JUNE 2012

WILLIAM F. BRUTON, JR.
CITY MANAGER

SAM LADY
FINANCE DIRECTOR

LORI DUNCAN
BUDGET MANAGER

DIANE SELLITTO
BUDGET ANALYST

MAYOR AND CITY COUNCIL



R. Steve Tumlin, Jr.
Mayor



Annette Paige Lewis
Councilmember, Ward 1



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

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

Rev. Anthony C. Coleman, Councilmember	Board Member
Bruce E. Coyle	Board Member
Harlon D. Crimm	Board Member
Charles L. George	Board Member
Terry G. Lee	Board Member
Alice R. Summerour	Board Member

City / BLW Administration

William F. Bruton, Jr.
City Manager

Pamela Allen	Municipal Court Administrator
Ronald Barrett	Information Technology 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

&

City of Marietta Location Map



CITY OF MARIETTA

HISTORIC DEVELOPMENT

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

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

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

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



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, 2010.

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

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

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INTRODUCTION

Office of the City Manager
Budget Message
Fiscal Year 2012

July 1, 2011

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 2012, which begins July 1, 2011 and ends June 30, 2012. 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. These days 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, preserve the healthy reserve balance we have worked hard to accumulate, and maintain our bond rating which is one of the highest in the State.

Although the City's population decreased slightly in 2010 as the result of planned decreases in the rental population, the City's overall population has seen substantial growth over the last several decades. Marietta has grown from a population of 30,829 in 1980 to an estimated 56,579, according to the 2010 U.S. Census. 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 26,918 in 2010. 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



Downtown Marietta provides dining, shopping and entertainment for residents and visitors. The economic development office and the parks and recreation staff collaborate in attracting vendors and consumers alike to the vibrant Square.

metropolitan region. While the problems with the National Economy have caused a major slowdown of all growth in the Atlanta Metro, Marietta should be positioned favorably for growth from infill development once the recession ends.

Over the last 10 years the City has worked hard to change the percentage of rental units in Marietta as compared to owner occupied units. For decades the percentage continued to swing heavily in the direction of rental units to the point that in 2000 Marietta's 62.4 rental percent and 37.5 percent owner occupied was the exact opposite of the national average. Because of the efforts of the City to encourage the building of owner occupied housing, discourage apartment or rental unit construction, the establishment of programs to convert rental houses to first time homebuyers and the spearheading of the demolition of hundreds of rental and apartment units, the increase in rental has not only been halted but has instead been reversed. Homeownership has increased so that the current numbers are 57.7 percent rental and 42.3 percent owner occupied. With current policies in place we should see a continuation of this trend as planned owner occupied housing developments begin to build out their supply of available lots.



In a fire sprinkler demonstration, the Marietta Fire Department intentionally lit two fires to show how a home fire becomes deadly in three minutes or fewer.

As a result of the national economic recession, Marietta's overall revenue picture actually decreased over the last couple of years. While some areas are now starting to experience small increases, others are either stable or declining. Tax revenue is down for the second year based on the declining tax digest as assessed by Cobb County. Tourism revenue from hotel/motel taxes and auto rental taxes on the other hand has increased this past year and our downtown is doing better than most. Revenue from business licenses and construction permits has also shown a noticeable increase this past year. Redevelopment and economic development are showing some signs of activity once again. In recent years the city has felt the effects of the national downturn in housing starts and sales, which stalled many of our redevelopment projects, but because we are primarily a built-out urban area, the impact is less pronounced than in many other metro communities. The real question for the City during the coming year will be if the national and local economies are starting to recover from the recession or will they remain in the depressed situation that they now are. While local signs during the spring seemed to point to a slow recovery, recent events on a global and national scale would suggest that this recovery will be delayed.

The test of government is the ability to insure long-term operating functions without a disruptive impact upon those we serve. A city must maintain an expenditure rate that does not exceed its revenue growth, while allowing itself the flexibility to respond to changing conditions. In times of revenue decline, cities must prioritize services and make appropriate and timely cuts that adapt to the changing revenue forecast. 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. I am pleased to report that our efforts over the last year resulted in significant expenditure savings which allowed us to pay off a ladder truck early and still contribute another approximately two hundred thousand dollars to the City reserves.

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 FY2012 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 FY2012

The FY2012 budget is based on the following goals incorporated into an overall strategy for minimizing the cost of local government:

- ❖ We will seek methods to reduce spending and monitor expenditures, including the use of innovative technology, to insure that we remain within budget parameters.
- ❖ We will maintain fund balance reserves in accordance with our reserve policy.
- ❖ We will continue to provide competitive wages and positive work environments 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.

FY2011 IN REVIEW

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

1. The $25 million voter-approved parks bond to improve Marietta's park system is providing funding for many parks projects such as land acquisition; improvements to existing parks and facilities; development of parks, facilities, trails and green space; planning and design of improvements; and administration and contingencies. The following projects got underway last year.

    - The city bought Preston Chase apartments and tore the apartment buildings down to develop the 13-acre property into a new city park and green space for the community.
    - The lakes at Laurel Park are in the midst of a $600,000 renovation, which includes improving the spillways and dredging the lakes by collecting the silt that has settled in them. The fish will be relocated and the lakes will be restocked when completed.
    - The Hickory Hills Park $1.7 million renovation got underway to include:
        - Two youth soccer fields and two lighted tennis courts
        - Plaza and playground with swings
        - One large and two small pavilions with picnic tables
        - 10-feet wide multi-use trail with lighting
        - Open play area, landscaping, park overlook, restrooms and parking



The Marietta Housing Authority and city officials held a grand opening of the newly renovated tower at Dorsey Manor, which offers affordable housing for senior citizens.

- Merritt Park improvements included:
  - Replacement of two tennis courts and adding new lights
  - Driveway and parking lot improvements
  - Bridge and trail construction

- Other park improvements included adding shade structures for:
  - Lewis Park - Off-leash dog park
  - Whitaker Park - Playground
- The city signed a contract with a private baseball group to operate the Aviation Baseball Complex, who will provide youth baseball and softball programs. The contracted group will host tournaments, which is projected to bring up to $500,000 in tourism-related spending to Marietta. The changes seen there include:
  - Grading and re-sodding the current baseball field
  - New fencing and backstops throughout the facility
  - New and renovated batting cages
  - New or renovated dugouts

2. In 2005 the voters approved a 1% Special Purpose Local Option Sales Tax (SPLOST) for road and transportation projects throughout the city. The following projects were either completed or began construction last year.



In 2011 the citizens approved a 1% Special Purpose Local Option Sales Tax (SPLOST) for roads and transportation projects and other capital projects.

   - Fairground Street is being upgraded from Commerce Park Drive near South Marietta Parkway to Allgood Road near Cobb Parkway as part of a multi-year, multi-phase project to improve mobility, pedestrian safety and appearance.
     - Sidewalks, ornamental street lights and raised landscaped medians at various locations
     - Intersection improvements include South Marietta Parkway, Commerce Park Drive, Haley Street, Rigby Street, Roswell Street, Birney Street, and North Marietta Parkway.
     - Other improvements include the Frasier Street realignment and the addition of a roundabout at Fairground Street & Allgood Road.

   - Whitlock Avenue at North Marietta Parkway intersection improvements got underway to improve safety for pedestrians, improve traffic flow and enhance the Square.
     - Pedestrian signal enhancements for the visually impaired
     - Raised islands with brick pavers to ensure motorists turn in the correct direction
     - Decorative mast arm traffic signals
     - Sensors on the railroad tracks near the railroad crossing to interface with the traffic controller unit at the street intersection to signal that a train is coming

3. Marietta has a commitment to offer housing for all people of all ages and incomes. In addition, neighborhood revitalization continued to be a priority.

   - The new Retreat at Dorsey Manor was named “Best Affordable Senior Living” by a national senior housing magazine. It is next to the Tower at Dorsey Manor, which was completely renovated.
     - The senior-housing development is for 62 and over
     - The Retreat has 72 units and the Tower has 80 units
     - The projects were administered by the Marietta Housing Authority (MHA) and funded by the MHA, Low-income Housing Tax Credits, a loan from the Georgia Department of Community Affairs, City of Marietta CDBG funds, and a private loan.

- Marietta's housing choice voucher program, commonly referred to as Section 8, received a high rating from the U.S. Department of Housing and Urban Development (HUD)
  - The rating increased each of the past three years to a rating of 96 in 2010
  - Allows the city to retain the program and continue to receive funding to help low- to moderate-income families receive safe, affordable housing in Marietta
  - Marietta's program is managed in accordance with federal regulations with no significant deficiencies

- Marietta was approved to use $128,000 in Community Development Block Grant (CDBG) funds to tear down eight vacant, blighted properties
  - The homes are located on Hedges Street and West Dixie Avenue near Powder Springs Street
  - Will improve the quality of life and aesthetics in the neighborhood
  - The land will be redeveloped as the market improves

4. As the city remained committed to balancing the budget by cutting expenses to match revenue, attention to Public Safety programs continued to be a priority.

- Federal and State grant funds were secured in order to purchase equipment and vehicles
  - Police received $53,995 for two new patrol cars from the US Department of Justice
  - Police received $252,800 for Highway Enforcement of Aggressive Traffic (HEAT) program from the Georgia Governor's Office
    - To reduce deaths and injuries resulting from drunk driving crashes and speeding drivers by increasing seat belt use
    - Educate the public about traffic safety and dangers of DUI
    - Conduct sobriety checkpoints and concentrated patrols
  - Fire received $285,000 for 68 new breathing apparatus from the Federal Emergency Management Agency
    - Will replace 12-year old breathing equipment, which is outdated and cannot be repaired
    - New equipment will improve firefighter safety in fires and other emergency situations



A Marietta citizen tries out a mower at the Property Management facility as a class of 30 citizens received a behind-the-scenes look at Marietta's government during the Marietta Citizens' Government Academy, a free seven-week course designed to familiarize residents and business owners with city government.

- Police programs generate support for anti-crime programs, enhance police-community partnerships and heighten crime prevention awareness
  - National Night Out on Franklin Road involved approximately 500 residents and several police officers. The officers displayed police cars, specialty equipment and K-9s, and partnered with other programs, associations and sponsors to reach out to the community.
  - Franklin Road Weed and Seed Program is a federally-funded program, which partners with other organizations which focuses on law enforcement and community policing, neighborhood restoration, youth programs and programs for adults and families.
  - The Police Athletic League (PAL) is a world-wide program designed to utilize sports as a basis for positive interaction between police officers and kids, and it provides kids a foundation for good decision making. Marietta PAL has sponsored soccer, basketball, swimming, and martial arts programs.

- Departments city-wide saved money, which provided funding for capital equipment at the end of last year.
  - Public Safety equipment purchased included a ladder truck for the Fire Department and SWAT vests for the Police Department.
  - Other municipal equipment purchased included a Sanitation truck, a bucket truck, and pickup truck, and an equipment trailer.

FY2012 MAJOR INITIATIVES

Marietta will continue its makeover efforts by focusing on parks, streets and traffic projects, economic development and creating a friendly, safe and aesthetically pleasing environment for citizens and visitors. With these goals in mind, the following major initiatives are planned in the coming year:

1. Road and transportation projects continue to be a priority for the coming years. Traffic management, streetscape enhancement and safety issues will be addressed in the road and intersection improvements planned for FY2012.



A new grocery store is planned for Powder Springs Road. The new store is one of the first Walmart Neighborhood Markets in Georgia, and approximately 80-100 people could be hired to operate the new Walmart grocery-only store.

   - The voters approved a 1% Special Purpose Local Sales Tax (SPLOST) in 2011 which will begin collections in 2012.
     - Intersection improvements scheduled for FY12 are Cherokee Street at Cherry Street, Cobb Parkway at North Marietta Parkway and Cobb Parkway at Roswell Road.
     - Street improvements will be constructed on Alexander Street, Roswell Street, Franklin Road, Fairground Street and West Dixie Avenue.
     - Street and sign marking reflectivity projects, gateway improvements, annual street resurfacing, drainage improvements, sidewalk and multi-use trail construction, and traffic calming devices will be addressed.

   - The State of Georgia will award $1.45 million to Marietta in Transportation Enhancement (TE) funding for three projects.
     - Atherton Square Revitalization
       - Renovating the Marietta Welcome Center
       - Repaving with brick or concrete pavers the Mill Street sidewalks, McNeel Alley and Atherton Square
       - Upgrading pedestrian lights, improved landscaping and hardscaping with benches and planters
     - Kennesaw Mountain to Chattahoochee River Trail
       - Constructing a ten-foot wide multi-use trail along East Dixie Avenue, Manget Street and Fairground Street
       - The trail gap will link users to the Cobb County Community Transit (CCT) Transfer Station, Southern Polytechnic University (SPSU) and Life University, and other trails within the city and Cobb County
     - Cemetery Trail
       - Constructing a ten-foot wide multi-use trail along Cemetery Street between Powder Springs Street and West Atlanta Street
       - Will connect to the Kennesaw Mountain Chattahoochee River Trail and Kennesaw Mountain National Park to the Silver Comet Trail and the Chattahoochee River National Recreation Area

2. Maintaining and expanding the water, sewer and electric utilities will ensure reliable and high-quality services to our customers and citizens.

   - Major electric utility projects include:
     - SCADA Fiber Network – design and construct a fiber optic network to connect 17 electric distribution substations, 117 automated switches and 6 water sites to Marietta's power control center System Control and Data Acquisition (SCADA) system
     - Underground Cable Replacement – engineering, materials and underground boring crews to replace outdated or failing power supply

- Substation Construction – replacement circuit breakers and regulators at or beyond their 30-year life cycle with new vacuum breakers and electronic control panels
- Overall system improvements, secondary system upgrade, service to new customers, and utility relocations for road projects

- Major water and sewer utility projects include:
  - Collection System Rehabilitation – replace or upgrade the deteriorated or overloaded sections of sewer pipes as well as point repairs of pipe defects and manholes
  - Water Distribution Line Replacements – replace older or inadequately sized water pipes that cause problems such as low pressure, low flow, poor water quality and frequent pipe breaks
  - Water Meter Replacement Program – replace small and medium meters to control unbilled water usage
  - Water and wastewater system improvements, valve maintenance program, infiltration and inflow detection program, and utility relocations for road projects

3. Marietta continues to be a leader in being a user-friendly and open government by reaching out to the citizens.



Marietta Police Officers and a Police Explorer interact with local residents when handing out giveaways at the National Night Out block party in the Franklin Road Weed and Seed area.

- Information Technology
  - A newly designed website is planned for FY2012 which will complement our existing use of technology applications such as Facebook, Twitter, Flickr pages
  - Paying court citations and parking tickets online
  - Pursuing web-based software solutions for tax bills, business licenses and permitting for building and construction permits
  - All public meetings are recorded and available for streaming online; equipment to maintain this ability will be provided.
  - The Marietta E-News will continue to be sent out to subscribers on Fridays for the latest news about our government, information on special events for citizens, reports about the community, and general announcements that our citizens, visitors and businesses need to know.

- Citizen interaction and input is important to Marietta government officials.
  - Citizens' Government Academy – regularly scheduled classes of citizens visit each city department to understand how city government operates
  - Police Citizens' Academy – citizens learn about all aspects of police work including crime scene analysis, SWAT and special units, and participate in a patrol ride-along
  - Community Outreach – council ward Town Hall meetings, open public meetings and public hearings, police zone meetings and block parties, police open house, school resource officers, live fire demonstration, July 4th celebration with parade, all-day special events and fireworks, Concerts on the Square, Santa on the Square, USDA Summer Food Service Program, Public Power and Public Water weeks, site visits within the industrial and commercial markets, ground breaking ceremonies, staff representation at neighborhood and homeowners association meetings

4. Economic Development and Redevelopment continue to be a priority for the coming year as Marietta brings in new businesses, retains existing industries, and revitalizes distressed shopping centers. The following tools will be used to assist the City in this effort:

- Opportunity Zones – a state sponsored program where any company that creates two or more jobs in certain areas gets a $3,500 tax credit for each job for each year for the next five years. Marietta's opportunity zones include portions of Fairground Street, Roswell Street, Powder Springs Street, the South Loop, Franklin Road, and industrial and heavy commercial locations throughout Marietta.

- Green Tech Corridor – a collaborative program in which government, business, and academia create a balanced unit to share ideas, create jobs, develop sustainable systems, and research renewable energy products.
  - Diverse financial incentives and tax credits are available from federal, state and city governments.
  - The City of Marietta is committed to redeveloping and beautifying Franklin Road.
  - Redevelopment may include shifting the focus from apartment communities to light industry and office facilities, providing job creation for the community.
  - Significant streetscape and traffic improvements are currently under construction.
- Marietta Growth Fund - gap financing to qualified Marietta businesses, by supplementing traditional commercial loans or other financial resources with additional funds for new business or expansion
  - The Fund encourages business revitalization and employment opportunities for low-to-moderate income individuals who live in the city limits of Marietta.
  - Money is loaned at slightly below market rates.
- Business Retention and Expansion Program – a new initiative to establish relationships through site visits between Marietta government officials and our local industries
  - Keeping existing industries in our community is just as important as recruiting new industries.
  - We may be able to assist with expansion plans or mitigate potential relocations outside of Marietta.
  - 5 Core Services – because of the economic problems that all governments face in our current recession, the City will focus on ways to continue to provide the best services possible to our citizens while limiting the economic burden to them.

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, and our decrease in employees and operating and maintenance funding will be tough to maintain, however, no tax increases or fee increases are recommended or approved for the coming year. We are doing everything possible to not raise the tax burden on our citizens during this time of economic turmoil.



In 2011 Fleet Equipment Magazine named Marietta's internal program to maintain its vehicles one of the top 100 in the country for the seventh consecutive 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 2011 by an overall 5.3%. The commercial side decreased by 7.7% and the residential side decreased by approximately 6.2%. Personal property values decreased by 4.2% and the digest for ad valorem taxes for motor vehicles went down by 1.9%.

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 2011, 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.

Miscellaneous Taxes

Tourism taxes are expected to increase for the second consecutive year. Wholesale taxes on alcoholic beverages are budgeted 1.5% lower than last year. The Insurance Premium Tax is budgeted 3.6% less than last year. Franchise Fees are expected to increase in many areas; however, telephone franchise taxes are expected to continue its steady decline.

Licenses and Permits

Business License revenue has seen a downward trend in recent years but last year there was an increase in this revenue source. The FY12 budget includes a 2.5% increase over last year's adopted budget. . General building permits likewise increased last year for the first time in a couple of years. 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 revenue trend will continue in the coming years.



City Club Marietta is located minutes from the downtown, adjacent to the Hilton Atlanta/Marietta Hotel and Conference Center.

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 last year's figures.

Marietta City Club, the City's golf course, remains a leader in public golf courses in the metropolitan area. The quality and attractiveness of the course and the friendly service in both golf operations and concessions has helped to ensure a steady number of rounds, tournaments and outings over the years. 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

Municipal Court fines are expected to decrease again in the coming year. As the photo red-light violations decrease, the associated revenue decreases as well. The enforcement of red lights at these intersections is working and providing greater safety for motorist and pedestrians. Police Department reports show crime and traffic violations are down in Marietta, which is also evidenced by the 7.4% decrease in revenue in this category since FY10.

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 began three years ago and 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.

FY2012 Budget

FUND	PERSONAL SERVICES	OPERATING	CAPITAL	**FY2012 BUDGET**
General Fund	33,979,614	13,344,607	207,817	**47,532,038**
Lease Income	0	2,780,306	0	**2,780,306**
TAD City Center	0	851,155	0	**851,155**
Cemetery	92,525	292,739	0	**385,264**
Housing Assistance	682,127	4,755,822	0	**5,437,949**
CDBG	180,932	21,551	0	**202,483**
Weed & Seed	72,604	21,505	0	**94,109**
Grants	13,721	200,500	0	**214,221**
Asset Forfeiture	0	750,000	0	**750,000**
Gone with the Wind Museum	62,697	72,925	0	**135,622**
City Parks Bonds	90,170	0	2,409,830	**2,500,000**
Hotel Motel Tax Fund	0	1,845,000	0	**1,845,000**
Auto Rental Excise Tax	0	355,000	0	**355,000**
2005 SPLOST	190,617	5,569,227	2,595,370	**8,355,214**
2011 SPLOST	72,585	0	3,563,500	**3,636,085**
Golf Course	0	1,991,725	111,817	**2,103,542**
Conference Center	0	2,780,306	0	**2,780,306**
Debt Service	0	8,577,236	0	**8,577,236**
Board of Lights and Water	16,897,804	126,565,764	14,431,268	**157,894,836**
Fleet Maintenance	731,017	2,425,703	5,000	**3,161,720**
Health Insurance	0	8,793,013	0	**8,793,013**
Workers Compensation	0	851,316	0	**851,316**
Property Casualty	0	919,379	0	**919,379**
General Pension	0	8,514,082	0	**8,514,082**
OPEB	0	17,000	0	**17,000**
TOTAL	**53,066,413**	**192,295,861**	**23,324,602**	**268,686,876**

Note: This presentation includes interfund transfers but excludes planned reserve increases.

Personal Services

As we see changes in the marketplace or in service delivery needs, Marietta carefully plans and adapts its personnel position allocations to address those issues. The City took a conservative approach when looking at staffing levels for the coming year. There are no new positions approved in the budget. 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 FY12, the tuition reimbursement program has been suspended and all temporary agency contracts have been completed. The General Fund cut back its overtime and standby budgets in FY10 and will remain at those funding levels through FY12. A small increase for health insurance costs has been budgeted for the January 2011 renewal. The General Fund has a budgeted salary savings of $1.25 million, which must be made up through current and future vacancies and a selective hiring 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 that we have taken advantage of without obligating the City to unwieldy future costs.



A Marietta police officer and his canine provide a demonstration during the city's Open House for citizens to visit and learn about the Marietta Police Department and Municipal Court.

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, and rising fuel prices. Departments cut an average of 7% where it didn't affect service levels in addition to the 7% that was cut last year. These cuts come on the heels of FY10's 15% cuts and FY09'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 78.5% ($83.3 million and $16 million, respectively) of the total operating services budget of $126.6 million.

Capital

The General Fund approached its capital budget very differently again this year in order to balance the budget. While there are always capital needs throughout the city, such as the routine replacement of vehicles, the city put those expenses on hold for the coming year. Instead, a capital contingency fund was established for items that break during the year and cannot be repaired. A typical capital budget in the general fund is about $1 million to $1.5 million. Setting up a contingency budget for FY12 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, such as grant funds. Federal and Local Police Asset Forfeiture funds are scheduled to purchase six specialty vehicles in the coming year. At 2011 fiscal year end, savings from the $300,000 capital contingency budget as well as savings in the department's operating budgets will fund the purchase of vehicles and equipment which will help address Marietta's capital needs.

The BLW capital budget is funded at approximately $14.4 million. The Electrical System budget totals $7.9 million, which includes projects such as Service to New Customers and System Improvements, which will expand the BLW's customer base with the goal of maintaining low rates due to increased volume sales. Water and Sewer system projects make up $5.8 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 $1.7 million in FY12. This project will provide fiber optic links from a central SCADA system to 17 distribution substations, 117 feeder tie switches and six water sites.

Public Works transportation and road projects account for about $6.2 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 (SPLOST) enacted as of January 1, 2006 and a follow-up 1% SPLOST enacted as of January 1, 2012.

In the City Parks Fund budget, capital expenditures of $2.5 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.



The city of Marietta hosts an annual Fourth of July Freedom Parade, which proves to be a popular event for the community. This float is one of over a hundred parade entries.

A capital budget in the Golf Course Fund of about $111,000 is budgeted to purchase two greens mowers and a fairway mower. The Fleet Maintenance Fund plans to purchase diagnostic software for vehicles and equipment.

CONCLUSION

We have been fortunate over the course of time to improve service levels, keep taxes the lowest in metro Atlanta for a city our size and improve on the financial integrity of the City. The FY2012 budget was, however, very difficult to balance because of the loss of revenue resulting from the economic recession. This budget, therefore, 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 will maintain a stable financial position as we wait to see how the national and local economies play out over the next year, and use available resources such as Parks Bond and SPLOST funding to make much needed improvements to our community. This budget is designed to focus our resources on the areas which will be of the greatest benefit to our citizens and to those who work in Marietta and visit our City. We are committed to working together toward one common goal, and this is to continue to provide the high quality of government that our constituents deserve.

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

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

Sincerely,

William F. Bruton, Jr.
City Manager

INTRODUCTION

THE BUDGET CALENDAR

January

7	All Service Proposals for Reclassifications due
18	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
25-26	Budget training sessions for individuals responsible for the preparation of their department's budget
28	All Service Proposals for New Positions, New Programs or Projects due

February

4	Operating Budget requests entered in computer database due
25	Capital Budget requests due to Finance

March

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

April

11	Preliminary budget presentation to City Council

May

9	BLW Board approves their budget
16-18	Budget Work Sessions with City Council
20	Recommended Budget Book distributed to City Council
25	Recommended Budget Book presented to City Council

June

1	Public Hearing on the Recommended Budget
8	City Council adopts Final Budget and Tentative Millage Rate

July

27	City Council adopts Final Millage Rate

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 FY08. 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 FY12 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 meeting is held by the City Manager and Budget Department with department directors. This meeting outlines the expectations and goals of the City Council and City Manager for the upcoming budget year. Financial forecasts are also presented which help lay the foundation for the coming year. Instructional packets are handed out to the department directors and contain information such as the budget calendar and detailed instructions on how to develop departmental budgets.

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

Each department director is responsible for compiling and submitting budget requests for operating and capital expenditures. The personnel budget is 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 City Council and hold budget work sessions. Presentations and work sessions are also held with the Board of Lights and Water (BLW) Budget Committee on the formulation and details of the BLW enterprise fund budget.

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

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

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

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

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 the City 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 reflects all assets, liabilities, equity, revenue and expenditures and is segregated for the purpose of differentiating activities or attaining certain objectives. All of the funds used by 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 of a specialized nature. 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 2005 Fund is funded by 1% county sales tax proceeds and includes such projects as road, sidewalk and general streets and drainage projects and the County-wide Interoperability Communications project. SPLOST 2011 was approved in March 2011 and is also funded by 1% county sales tax proceeds. Projects include traffic congestion relief, road reengineering; sidewalk construction, road resurfacing and capital improvements.

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

Proprietary Funds

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

Internal Service Funds: These funds are used to account for services performed by a central service department for other departments or agencies of the governmental unit. The Fleet Maintenance Fund provides fuel and repair and maintenance services for vehicles owned by the various City departments and bills the user department for the services rendered. Health Insurance, Workers Compensation and Property and Casualty Funds are the City's self-insurance funds.

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 that revenues are recognized when they become both measurable and available; expenditures are generally recognized when incurred and measurable.

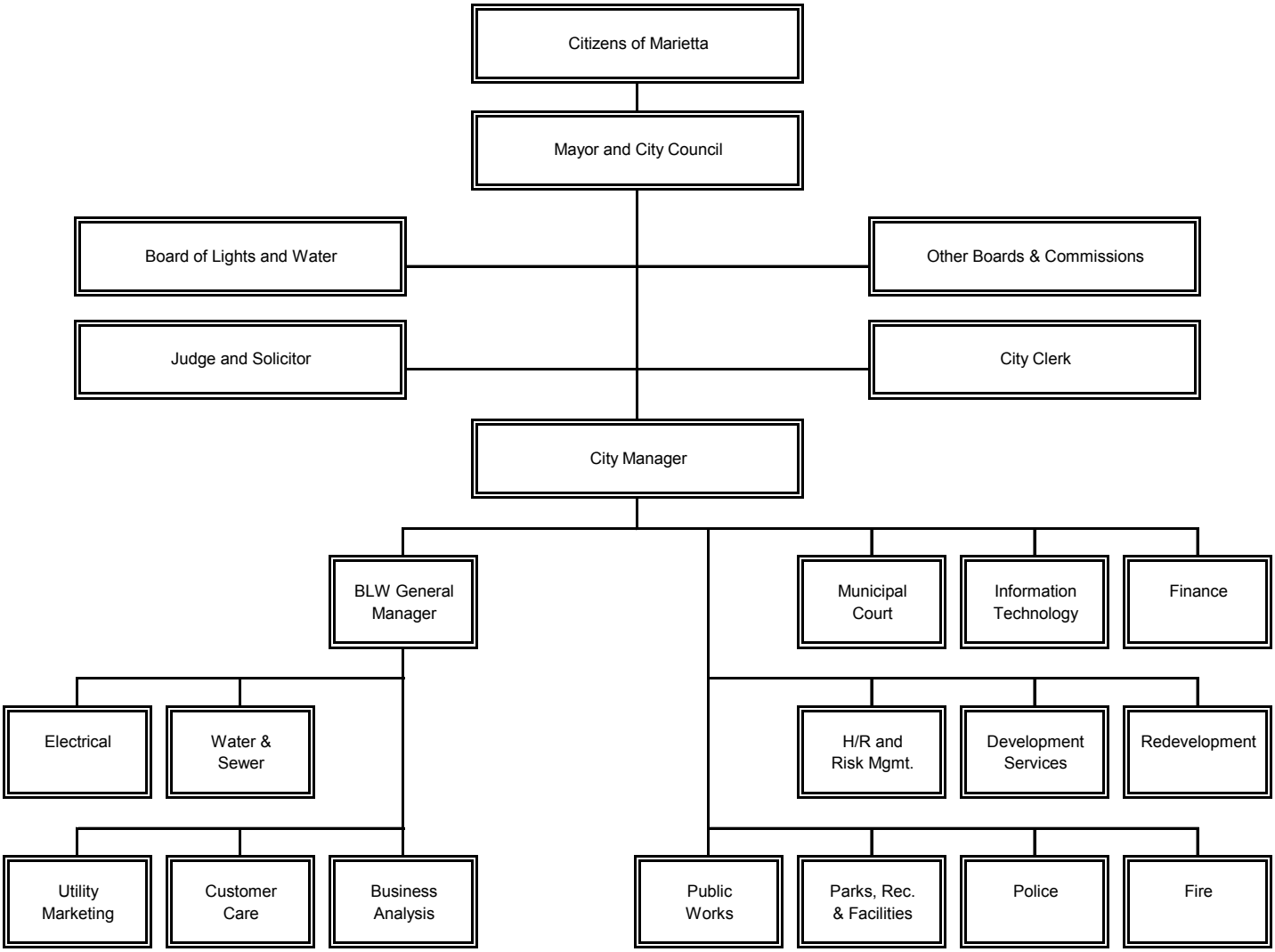
The Board of Lights and Water (BLW) Fund, Golf Course Fund, Conference Center Fund, Fleet Maintenance and Self-Insurance Funds budgets are prepared consistent with the accrual basis of accounting. This means that revenues are recognized when earned and measurable; expenses are recognized when incurred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

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

Unencumbered appropriations lapse at year-end.

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

CITY OF MARIETTA ORGANIZATION CHART



CITY OF MARIETTA FUND AND FUNCTION CHART

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

FUNDS:	CAPITAL PROJECTS	SPECIAL REVENUE	MOTOR TRANSPORT	SELF-INSURANCE	TRUSTS
FUNCTIONS:	City Parks Bond SPLOST 2005 SPLOST 2011 Citywide Projects	Tax Allocation Districts Cemetery Maintenance HUD CDBG Weed & Seed Program Grants Police Asset Forefeiture Radio System Core Repl. Aurora Fire Museum Hotel/Motel Tax Auto Rental Excise Tax Gone With the Wind Museum Parks and Recreation Community Greenspace Tree Planting	Fleet Maintenance	Health Workers Comp Property & Casualty	Pension OPEB

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PERSONNEL POSITION SUMMARY

FUND	Budget FY10	Budget FY11	Budget FY12
General			
General Administration	12	12	12
Municipal Court	18	16	16
Finance	26	26	26
H/R and Risk Management	9	9	9
Development Services	19	19	19
Redevelopment	2	2	2
Public Works	106	106	106
Parks, Recreation and Facilities	31	31	31
Police	172	175	175
Fire	135	135	135
Elected/Appointed Officials	36	36	36
Total General Fund	**566**	**567**	**567**
Special Revenue			
Cemetery	2	2	2
Housing Assistance	11	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	1	1
SPLOST Fund	0	1	1
Total Special Revenue	**18**	**20**	**20**
BLW			
General Administration	2	2	2
Utility Marketing	4	4	4
Information Technology	21	21	20
Customer Care	42	42	41
Business Analysis	4	4	4
Electric	87	87	87
Water & Sewer	43	43	43
Appointed Officials*	5	5	5
Total BLW Fund	**208**	**208**	**206**
Internal Services			
Fleet Maintenance	14	14	14
Total Internal Services	**14**	**14**	**14**
GRAND TOTAL	**806**	**809**	**807**

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.

ABOUT MARIETTA

Date Founded	1834
Form of Government	Council – City Manager
Number of Personnel positions:	
Employee positions	766
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

Source: Marietta staff

Utility Customers

Year	Electric	Water	Sewer
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
2011	46,309	18,385	16,451

Source: Marietta staff

Land Area Composition

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%
Total Land Area	100.00%

Source: Marietta staff

Building Permit Activity

Year	Residential	Commercial	Heating	Plumbing	Electric	Total
2006	854	689	819	947	2,362	5,671
2007	1,068	609	817	882	3,160	6,536
2008	797	714	671	827	1,758	4,767
2009	460	658	678	959	2,059	4,814
2010	608	676	381	667	1,321	3,653
2011	594	719	781	931	1,751	4,776

Source: Marietta staff

ABOUT MARIETTA

Total Population by Gender and Age

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

Source: 2010 U.S. Census

Total Population by Race

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

Source: 2010 U.S. Census

Marietta Climate

January Avg High Temperature	50°F
January Avg Low Temperature	28°F
April Avg High Temperature	72°F
April Avg Low Temperature	45°F
July Avg High Temperature	89°F
July Avg Low Temperature	66°F
Oct Avg High Temperature	73°F
Oct Avg Low Temperature	46°F
Coldest Month	January
Hottest Month	July
Avg Monthly Precipitation	4.54”
Wettest Month	March

Source: Weather.com

Housing Characteristics

Subject	Number	Percent
Total Housing Units	26,918	100.0
Occupied housing units	23,065	85.7
Vacant housing units	3,853	14.3
Occupied Housing Units		
Owner occupied	9,750	42.3
Renter occupied	13,315	57.7
Vacant Housing Units		
For rent	2,512	65.2
Rented, not occupied	87	2.3
For sale	385	10.0
Sold, not occupied	37	1.0
Seasonal or recreational use	64	1.7
Other vacant	768	19.9

Source: 2010 U.S. Census

VISION STATEMENT AND STATEMENT OF GOALS

STATEMENT 1

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

Goals:

1. Clean up public properties that are littered and dispose of inappropriate signage.

2. Create landscaped boulevards and gateways.

3. Establish aesthetically pleasing roads and passageways. Plant currently unplanted corridors and improve existing landscapes.

4. Strive for code compliance in the appearance of the city.

5. Establish good and continuous tree coverage and canopy.

6. Strive for compliance with the Greenspace ordinances that contain requirements for tree-save plans including new residential construction.

STATEMENT 2

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

Goals:

1. Encourage a diverse and vibrant local economy that provides meaningful employment for our citizens.

2. Encourage redevelopment with a mixture of uses, while strengthening viable neighborhoods and commercial areas.

3. Educate our residents on mixed use and higher density housing.

4. Work with property owners and developers to make sure new development is well-planned and harmonious with existing structures in appearance, including landscapes.

5. Encourage quality architecture and construction in development and redevelopment projects.

6. Strive for a more effective historic preservation ordinance.

VISION STATEMENT AND STATEMENT OF GOALS

STATEMENT 3

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

Goals:

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

STATEMENT 4

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

Goals:

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

VISION STATEMENT AND STATEMENT OF GOALS

STATEMENT 5

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

Goals:

1. Attain owner occupancy in more than 50% of our homes 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 South 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 South Cobb Drive, from US 41 to Atlanta Road, a parkway.

STATEMENT 7

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

Goals:

1. Hold community-wide meetings in which citizen input is actively received and considered.

2. Have active citizens' participation in planning processes.

VISION STATEMENT AND STATEMENT OF GOALS

STATEMENT 8

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

Goal:

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

MISSION STATEMENT

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

COMPREHENSIVE PLAN 2006 – 2030 POLICIES

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

Policies

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

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

Objective 1.1 Promote the conservation and protection of sensitive natural resources while allowing for continued growth and development.

Policy 1.1 Enact the required Department of Natural Resources Environmental Planning Criteria regulations to ensure the protection of water supply watersheds, not in conflict with private property rights.

Policy 1.2 Enact the required Department of Natural Resources Environmental Planning Criteria regulations to ensure the protection of wetlands.

Policy 1.3 Enact the required Department of Natural Resources Environmental Planning Criteria regulations to ensure the protection of groundwater recharge areas, not in conflict with private property rights.

Policy 1.4 Pursue the acquisition of greenspaces and conservation easements as a means of protecting the natural environment.

Policy 1.5 Revise the zoning ordinance to provide incentives to protect sensitive plant and wildlife species habitat.

Objective 1.2 Establish and maintain a system of greenspaces and trails in the city, linking to other greenways within Cobb County.

Policy 1.6 Create a citywide Greenway and Multiuse trail Master Plan to guide the construction of multi-use facilities and preservation of greenspace.

Policy 1.7 Complete the design and construction of Marietta's portion of the Kennesaw Mountain to Chattahoochee River Trail.

Objective 1.3 Promote the development of brownfield and greyfield sites, as well as other underdeveloped areas.

Policy 1.8 Develop a database and map of potential brownfield and greyfield sites.

Policy 1.9 Develop a Brownfield Redevelopment Plan and a Greyfield Redevelopment Plan, including an awareness program and action plan.

Objective 1.4 Promote the preservation of trees as part of the land development and construction process on non-residential properties, including maintenance of minimum tree densities.

Policy 1.10 Strengthen the city's enforcement of the tree protection and landscaping ordinance to ensure compliance with its requirements.

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.

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.

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.

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.

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.

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.

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.

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.

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.

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 plus funds needed to pay for current encumbrances. Tier 2 or the Weather Reserve includes a weather contingency factor equal to 3% of the estimated annual electric sales revenue. Tier 3 or the Target Reserve consists of additional funds for emergency capital projects to maintain the integrity of electric, water or sewer infrastructure and shall be set at $4 million.

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

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

DEBT POLICIES

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

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

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

INVESTMENT POLICIES

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

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

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

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

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FINANCIAL SUMMARY

SOURCES AND USES OF FUNDS

GENERAL FUND	FY10 Actual	FY11 Appr Budget	FY11 Final Budget	FY11 Yr-End Est	FY12 Budget
Revenue					
General Property Taxes					
Real Estate Taxes	6,347,081	6,285,000	6,285,000	5,965,231	5,681,000
Personal Property Taxes	1,283,740	1,250,700	1,250,700	1,207,548	1,184,700
Total General Property Taxes	**7,630,821**	**7,535,700**	**7,535,700**	**7,172,779**	**6,865,700**
Other Taxes					
Real Estate Trans./Intangible Rec.	138,792	152,000	152,000	152,376	125,000
Wholesale Excise Taxes	790,828	800,000	800,000	743,122	732,000
Insurance Premium	3,257,172	3,218,601	3,218,601	3,162,511	3,050,000
Franchise Fees	5,455,133	5,618,500	5,618,500	5,813,654	5,767,000
Miscellaneous	95,534	61,000	61,000	114,044	71,000
Total Other Taxes	**9,737,459**	**9,850,101**	**9,850,101**	**9,985,707**	**9,745,000**
Licenses & Permits					
Business Licenses	4,721,800	4,538,830	4,538,830	4,776,058	4,650,540
Permits	575,638	453,700	453,700	632,081	547,900
Total Licenses & Permits	**5,297,438**	**4,992,530**	**4,992,530**	**5,408,139**	**5,198,440**
Intergovernmental Revenue	**1,505,479**	**1,571,034**	**1,795,434**	**1,894,928**	**1,540,602**
Charges For Services					
Sanitation	3,505,069	3,523,558	3,523,558	3,486,058	3,472,000
Recreation	106,742	100,400	100,400	105,591	117,700
Miscellaneous	472,854	353,000	403,000	372,005	409,550
Total Charges For Services	**4,084,665**	**3,976,958**	**4,026,958**	**3,963,654**	**3,999,250**
Fines and Forfeits	**3,255,120**	**3,222,000**	**3,222,000**	**3,258,905**	**3,015,000**
Other Revenue					
Miscellaneous	413,559	450,968	1,332,664	595,847	402,914
Interest Income	122,659	300,000	300,000	161,383	250,000
Total Other Revenue	**536,218**	**750,968**	**1,632,664**	**757,230**	**652,914**
Other Financing Sources					
Transfer from BLW	11,000,000	11,500,000	11,500,000	11,500,000	11,500,000
Indirect Cost Recovery	2,755,207	2,755,207	2,755,207	2,815,132	2,815,132
Transfer from Other Funds	2,099,386	1,900,000	1,900,000	2,266,870	2,200,000
Total Other Financing Sources	**15,854,593**	**16,155,207**	**16,155,207**	**16,582,002**	**16,515,132**
General Fund Revenue	**47,901,793**	**48,054,498**	**49,210,594**	**49,023,344**	**47,532,038**
Appropriated Expenditures					
Personal Services	33,208,599	34,187,628	34,272,828	33,727,908	33,979,614
Professional & Technical Svcs.	3,067,338	3,028,598	3,356,300	3,032,609	3,157,340
Property & Business Services	2,583,469	2,569,109	2,658,273	2,229,496	2,390,470
Operating Supplies	975,393	991,329	1,045,323	893,043	968,121
Internal Fleet Services	2,377,547	2,401,306	2,401,306	2,297,906	2,342,749
Transfers Out	4,519,756	4,576,528	4,647,928	5,576,955	4,485,927
Capital Projects	79,889	300,000	828,636	238,772	207,817
General Fund Expenditures	**46,811,991**	**48,054,498**	**49,210,594**	**47,996,689**	**47,532,038**

SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY10 Actual	FY11 Appr Budget	FY11 Final Budget	FY11 Yr-End Est	FY12 Budget
Revenue					
Lease Income Fund					
Interest Income	16,215	0	0	56,305	0
Transfers In	12,506,354	2,249,731	2,249,731	15,112,034	2,780,306
Lease Income Fund Revenue	**12,522,569**	**2,249,731**	**2,249,731**	**15,168,339**	**2,780,306**
City Center Tax Allocation District					
Property Tax	690,257	683,000	683,000	651,971	511,000
Intergovernmental Revenue	153,052	163,155	163,155	260,925	231,155
Interest Income	2,607	5,000	5,000	2,155	2,000
Use of Reserve	0	0	422,996	0	107,000
City Center TAD Fund Revenue	**845,916**	**851,155**	**1,274,151**	**915,051**	**851,155**
Franklin/Gateway Tax Alloc. Distr.	**6,793**	**10,000**	**10,000**	**(320)**	**600**
Perimeter Tax Allocation District					
Property Tax	55,026	52,000	52,000	50,512	42,000
Intergovernmental Revenue	112	3,000	3,000	23,653	18,000
Perimeter Tax Alloc. District	**55,138**	**55,000**	**55,000**	**74,165**	**60,000**
Cemetery Fund					
Property Tax	220,840	215,500	215,500	207,518	204,000
Interest Income	7,189	10,000	10,000	3,668	3,000
Use of Reserve	0	152,904	175,393	0	178,264
Cemetery Fund Revenue	**228,029**	**378,404**	**400,893**	**211,186**	**385,264**
HUD - Housing Assistance Programs					
Voucher Program	4,854,554	5,101,968	5,101,968	5,242,953	5,184,729
Interest Income	6,879	0	0	1,378	0
Use of Reserve	0	1,090,700	1,210,615	0	253,220
HUD Fund Revenue	**4,861,433**	**6,192,668**	**6,312,583**	**5,244,331**	**5,437,949**
CDBG Fund Revenue	**168,542**	**198,414**	**228,414**	**157,978**	**202,483**
Weed and Seed Program Fund	**364,565**	**335,618**	**354,132**	**286,825**	**94,109**
Grants Funds					
Reimbursement Grants	398,387	213,821	6,267,317	926,694	214,221
Miscellaneous	3,531	0	0	3,515	0
Transfer In	0	0	71,400	71,400	0
Use of Reserve	0	0	63,967	0	0
Grants Funds Revenue	**401,918**	**213,821**	**6,402,684**	**1,001,609**	**214,221**
Asset Forfeiture Fund					
Intergovernmental Revenue	588,282	650,000	650,000	868,992	750,000
Interest Income	3,471	0	0	2,882	0
Use of Reserve	0	0	154,835	0	0
Asset Forfeiture Fund Revenue	**591,753**	**650,000**	**804,835**	**871,874**	**750,000**

SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY10 Actual	FY11 Appr Budget	FY11 Final Budget	FY11 Yr-End Est	FY12 Budget
Revenue					
Radio System Replacement Fund	**104,740**	**104,741**	**104,741**	**108,767**	**108,766**
Gone With the Wind Movie Museum Fund					
Admissions	44,527	38,400	38,400	47,772	39,400
Gift Shop	42,160	38,500	38,500	45,221	39,000
Special Events	90,274	22,000	22,000	27,334	22,000
Welcome Ctr. Disbursement	46,251	34,222	34,222	34,222	34,222
Other	3,525	1,000	1,000	912	1,000
Use of Reserve	0	0	324	0	0
GWTW Fund Revenue	**226,737**	**134,122**	**134,446**	**155,461**	**135,622**
Aurora Fire Museum Fund					
Donations/Fundraising	1,457	0	4,324	4,474	0
Use of Reserve	0	0	1,100	0	0
Aurora Fire Mus. Fund Revenue	**1,457**	**0**	**5,424**	**4,474**	**0**
Parks and Tree Preservation Funds					
Interest Income	3,526	0	0	3,344	0
Miscellaneous	0	0	11,217	23,010	0
Use of Reserve	0	0	145,242	0	0
Parks Funds Revenue	**3,526**	**0**	**156,459**	**26,354**	**0**
Tourism Funds					
Hotel / Motel Tax	1,720,724	1,580,000	1,580,000	1,891,999	1,845,000
Auto Rental Excise Tax	355,782	320,000	320,000	374,871	355,000
Tourism Funds Revenue	**2,076,506**	**1,900,000**	**1,900,000**	**2,266,870**	**2,200,000**
Special Revenue Funds Revenue	**22,459,622**	**13,273,674**	**20,393,493**	**26,492,964**	**13,220,475**
Appropriated Expenditures					
Personal Services	1,129,871	1,178,367	1,178,367	1,173,665	1,104,606
Professional & Technical Svcs.	200,621	93,378	748,178	693,629	97,123
Property & Business Services	697,589	482,942	805,206	544,066	375,092
Operating Supplies	549,072	267,611	354,420	188,772	235,300
Cost of Goods Sold	47,230	19,500	19,824	21,268	20,085
Internal Fleet Services	9,458	10,000	10,000	9,048	10,000
Housing Assistance Payments	4,707,086	5,346,840	5,346,840	4,575,445	4,577,916
Miscellaneous Expenses	62,739	650,000	131,215	122,484	750,000
Planned Reserve Increase	0	169,741	169,741	0	169,366
Debt Service	851,154	3,100,886	3,100,886	3,100,886	3,631,461
Transfers Out	2,126,030	1,949,525	1,949,525	2,316,395	2,249,526
Capital Projects	802,650	4,884	6,579,291	1,043,055	0
Special Revenue Funds Expenditures	**11,183,500**	**13,273,674**	**20,393,493**	**13,788,713**	**13,220,475**

SOURCES AND USES OF FUNDS

CAPITAL PROJECTS FUNDS	FY10 Actual	FY11 Appr Budget	FY11 Final Budget	FY11 Yr-End Est	FY12 Budget
Revenue					
Transportation Fund					
Reimbursement Grants	36,575	0	859,461	202,190	0
Interest Income	335	0	0	905	0
Use of Reserve	0	0	73,522	0	0
TIP Funds Revenue	**36,910**	**0**	**932,983**	**203,095**	**0**
City Parks Fund					
Interest Income	25,000	0	0	3,628	0
Bond Proceeds	26,971,703	0	0	0	0
Miscellaneous	0	0	0	9,600	0
Use of Reserve	0	12,000,000	12,010,500	0	2,500,000
City Parks Fund Revenue	**26,996,703**	**12,000,000**	**12,010,500**	**13,228**	**2,500,000**
SPLOST 2005 Fund					
1% Sales Tax	2,570,034	4,252,273	10,104,520	2,372,916	471,714
Reimbursement Grants	7,616,019	7,320,569	18,900,580	9,741,227	5,294,646
Interest Income	40,482	0	0	8,350	0
Use of Reserve	0	7,794,904	12,808,578	0	2,588,854
SPLOST 2005 Fund Revenue	**10,226,535**	**19,367,746**	**41,813,678**	**12,122,493**	**8,355,214**
SPLOST 2011 Fund Revenue	**0**	**0**	**0**	**0**	**3,636,085**
Citywide Projects Fund					
Interest Income	0	0	0	196	0
Bond proceeds	34,109,491	0	0	0	0
Transfers In	0	0	0	860,000	0
Use of Reserve	0	0	860,000	0	0
Citywide Projects Fund Revenue	**34,109,491**	**0**	**860,000**	**860,196**	**0**
Capital Projects Funds Revenue	**71,369,639**	**31,367,746**	**55,617,161**	**13,199,012**	**14,491,299**
Appropriated Expenditures					
Personal Services	128,689	326,686	326,686	298,321	353,372
Professional and Technical Svcs.	856,691	0	10,500	144,408	0
Debt Service	1,039,322	4,114,280	4,114,280	3,944,362	5,569,227
Transfers Out	12,506,354	0	860,000	13,167,407	0
Capital Projects	14,276,804	26,926,780	50,305,695	8,439,139	8,568,700
Capital Projects Funds Expenditures	**28,807,860**	**31,367,746**	**55,617,161**	**25,993,637**	**14,491,299**

DEBT SERVICE FUND					
Revenue					
Property Tax	4,953,339	6,364,200	6,364,200	5,957,511	5,920,000
Bond Proceeds	49,728,547	3,693,625	3,693,625	3,693,625	3,694,425
Interest Income	37,007	30,000	30,000	46,478	40,000
Debt Service Fund Revenue	**54,718,893**	**10,087,825**	**10,087,825**	**9,697,614**	**9,654,425**
Appropriated Expenditures					
Payment to Trustee	45,966,902	0	0	0	0
Debt Service	7,797,765	9,802,965	9,802,965	9,800,966	8,552,000
Transfers Out	25,236	25,236	25,236	25,236	25,236
Planned Reserve Increase	0	259,624	259,624	0	1,077,189
Debt Service Fund Expenditures	**53,789,903**	**10,087,825**	**10,087,825**	**9,826,202**	**9,654,425**

SOURCES AND USES OF FUNDS

ENTERPRISE FUNDS	FY10 Actual	FY11 Appr Budget	FY11 Final Budget	FY11 Yr-End Est	FY12 Budget
BLW Fund					
Revenue					
Charges for Services	128,765,092	138,203,162	138,203,162	137,604,348	144,606,650
Interest Income	9,679,810	10,980,897	10,980,897	10,556,421	9,915,948
Other	343,969	484,372	484,372	757,635	355,792
Indirect Cost Recovery	3,106,742	3,099,445	3,099,445	3,016,446	3,016,446
Transfers In	12,506,354	0	7,310	12,307,407	0
Use of Reserve	0	0	4,810,604	0	0
BLW Fund Revenue	**154,401,967**	**152,767,876**	**157,585,790**	**164,242,257**	**157,894,836**
Appropriated Expenditures					
Personal Services	16,412,269	14,807,542	14,730,578	14,345,154	16,897,804
Professional & Technical Svcs.	2,138,628	2,470,000	2,648,743	2,043,946	2,411,692
Property & Business Services	4,542,662	5,179,192	5,181,251	4,785,704	5,352,521
Operating Supplies	2,944,025	3,092,762	3,213,067	3,295,157	3,337,474
Cost of Goods Sold	84,517,189	94,176,743	94,176,743	90,790,782	99,351,944
Internal Fleet Services	749,131	770,739	770,739	843,820	796,171
Miscellaneous Expenses	426,194	2,598,261	1,987,010	554,906	599,801
Transfers Out	26,665,480	14,656,236	14,656,236	29,073,568	14,716,161
Capital Projects	14,602,964	15,016,401	20,221,423	12,139,933	14,431,268
BLW Fund Expenditures	**152,998,542**	**152,767,876**	**157,585,790**	**157,872,970**	**157,894,836**
Golf Course Fund					
Revenue					
Green Fees	811,374	942,000	942,000	859,782	927,000
Cart Rental	369,787	423,000	423,000	409,839	413,000
Driving Range	72,921	80,000	80,000	87,156	80,000
Food and Beverage	227,103	256,400	256,400	236,858	249,500
Pro Shop Rental	14,117	15,000	15,000	14,996	15,000
Miscellaneous	21,657	20,000	20,991	30,953	20,000
Transfer from General Fund	399,345	398,670	398,670	398,670	399,042
Golf Course Fund Revenue	**1,916,304**	**2,135,070**	**2,136,061**	**2,038,254**	**2,103,542**
Appropriated Expenditures					
Professional & Technical Svcs.	821,872	852,519	852,520	833,668	769,812
Property & Business Services	203,111	219,573	221,221	211,836	190,576
Operating Supplies	241,482	271,256	270,598	233,765	248,675
Debt Service	179,000	760,701	760,701	777,237	757,641
Transfers Out	25,020	25,021	25,021	25,021	25,021
Capital Projects	11,236	6,000	6,000	5,000	111,817
Golf Course Fund Expenditures	**1,481,721**	**2,135,070**	**2,136,061**	**2,086,527**	**2,103,542**

SOURCES AND USES OF FUNDS

ENTERPRISE FUNDS	FY10 Actual	FY11 Appr Budget	FY11 Final Budget	FY11 Yr-End Est	FY12 Budget
Conference Center Fund					
Revenue					
Welcome Ctr. Disbursement	522,727	477,950	477,950	564,325	558,112
Rental Income	1,921,944	2,325,850	2,325,850	2,240,302	2,222,194
Miscellaneous	91	0	0	0	0
Use of Reserve	0	0	338,702	0	0
Conference Ctr. Fund Revenue	**2,444,762**	**2,803,800**	**3,142,502**	**2,804,627**	**2,780,306**
Appropriated Expenditures					
Professional & Technical Svcs.	0	554,069	554,069	951	0
Operating Supplies	158,772	0	0	(5,790)	0
Debt Service	5,710,377	0	0	0	0
Miscellaneous	24,769	0	0	248,752	0
Transfers Out	0	2,249,731	2,249,731	2,804,628	2,780,306
Capital Projects	0	0	338,702	0	0
Conference Ctr. Fund Expenditures	**5,893,918**	**2,803,800**	**3,142,502**	**3,048,541**	**2,780,306**

TRUST FUNDS					
Pension Fund					
Fund Charges	4,983,246	5,195,501	5,195,501	5,059,416	5,288,936
Employee Contributions	1,231,553	1,442,824	1,442,824	1,255,079	1,425,146
Transfers In	264,000	0	0	210,000	0
Investment Earnings	6,559,860	1,800,000	1,800,000	13,676,628	1,800,000
Miscellaneous	3,144	0	0	2,784	0
Pension Fund Revenue	**13,041,803**	**8,438,325**	**8,438,325**	**20,203,907**	**8,514,082**
Other Post-Emplmt. Benefits Fund	**246,621**	**45,000**	**45,000**	**120,633**	**55,000**
Trust Funds Revenue	**13,288,424**	**8,483,325**	**8,483,325**	**20,324,540**	**8,569,082**
Appropriated Expenditures					
Professional & Technical Svcs.	485,785	422,100	422,100	430,115	516,200
Benefit Payments & Premiums	7,580,225	8,010,000	8,010,000	7,673,228	8,010,000
Transfers Out	4,881	4,882	4,882	4,882	4,882
Planned Reserve Increase	0	46,343	46,343	0	38,000
Pension Fund Expenditures	**8,070,891**	**8,483,325**	**8,483,325**	**8,108,225**	**8,569,082**

SOURCES AND USES OF FUNDS

INTERNAL SERVICE FUNDS	FY10 Actual	FY11 Appr Budget	FY11 Final Budget	FY11 Yr-End Est	FY12 Budget
Fleet Maintenance Fund					
Revenue					
Fund Charges	3,176,687	3,194,845	3,194,845	3,189,133	3,161,720
Miscellaneous	3,931	0	0	13,615	0
Transfers In	0	0	860,000	860,000	0
Fleet Maintenance Revenue	**3,180,618**	**3,194,845**	**4,054,845**	**4,062,748**	**3,161,720**
Appropriated Expenditures					
Personal Services	713,520	747,142	747,142	725,738	731,017
Professional & Technical Svcs.	47,762	24,500	24,500	40,026	24,500
Property & Business Services	366,976	446,500	446,500	436,884	441,500
Operating Supplies	1,974,203	1,937,100	1,937,100	2,028,860	1,927,100
Internal Fleet Services	15,018	12,800	12,800	13,990	12,800
Transfers Out	19,803	19,803	19,803	19,803	19,803
Capital Projects	3,127	7,000	867,000	779,780	5,000
Fleet Maintenance Expenditures	**3,140,409**	**3,194,845**	**4,054,845**	**4,045,081**	**3,161,720**
Self-Insurance Funds					
Revenue					
Health Insurance Fund					
Fund Charges	5,421,089	5,827,304	5,827,304	5,873,067	6,154,487
Employee Contributions	966,568	987,810	987,810	1,014,763	994,700
Transfers In	1,325,945	1,643,826	1,643,826	1,643,826	1,643,826
Miscellaneous	170,474	0	0	72,353	0
Health Insurance Revenue	**7,884,076**	**8,458,940**	**8,458,940**	**8,604,009**	**8,793,013**
Workers Compensation Fund					
Fund Charges	1,357,336	1,156,622	1,156,622	1,058,462	1,126,593
Interest Income	22,842	20,000	20,000	15,970	15,000
Reimbursement Revenue	3,647	0	0	15,256	0
Workers Compensation Revenue	**1,383,825**	**1,176,622**	**1,176,622**	**1,089,688**	**1,141,593**
Property and Casualty Fund					
Fund Charges	859,602	629,379	629,379	629,379	694,379
Insurance Claim Revenue	44,835	0	7,310	141,180	0
Interest Income	60,354	100,000	100,000	33,444	75,000
Use of Reserve	0	200,000	210,580	0	150,000
Property and Casualty Revenue	**964,791**	**929,379**	**947,269**	**804,003**	**919,379**
Self-Insurance Funds Revenue	**10,232,692**	**10,564,941**	**10,582,831**	**10,497,700**	**10,853,985**
Appropriated Expenditures					
Professional & Technical Svcs.	67,049	57,000	57,000	39,488	289,116
Property & Business Services	0	0	0	11,058	20,700
Supplies	1,991	4,000	4,000	69,998	460,764
Benefit Payments & Premiums	10,050,552	10,158,244	10,168,824	10,051,936	9,745,237
Transfers Out	70,771	47,891	55,201	47,891	47,891
Planned Reserve Increase	0	297,806	297,806	0	290,277
Self-Insurance Funds Expenditures	**10,190,363**	**10,564,941**	**10,582,831**	**10,220,371**	**10,853,985**

SOURCES AND USES OF FUNDS

SUMMARY - ALL FUNDS	FY10 Actual	FY11 Appr Budget	FY11 Final Budget	FY11 Yr-End Est	FY12 Budget
Revenue					
Property Taxes	13,557,076	14,860,400	14,860,400	14,039,971	13,543,300
Other Taxes	11,813,965	11,750,101	11,750,101	12,252,577	11,945,000
1% Sales Tax	2,570,034	4,252,273	10,104,520	2,372,916	4,107,799
Licenses & Permits	5,297,438	4,992,530	4,992,530	5,408,139	5,198,440
Intergovernmental Revenue	16,254,545	16,069,751	34,835,633	20,204,912	14,122,279
Charges For Services	154,461,702	164,775,555	164,826,546	163,647,514	171,478,955
Fines and Forfeits	3,255,120	3,222,000	3,222,000	3,258,905	3,015,000
Interest Earned	16,588,236	13,245,897	13,245,897	24,573,135	12,100,948
Miscellaneous	1,343,524	1,086,081	1,990,628	1,869,581	923,472
Bond Proceeds	110,809,741	3,693,625	3,693,625	3,693,625	3,694,425
Total Revenue	**335,951,381**	**237,948,213**	**263,521,880**	**251,321,275**	**240,129,618**
Appropriated Expenditures					
Personal Services	51,592,948	51,247,365	51,255,601	50,270,786	53,066,413
Operating Services	179,458,531	147,117,971	147,846,170	139,385,254	149,430,779
Debt Service	15,577,618	17,778,832	17,778,832	17,623,451	18,510,329
Capital Projects	29,776,670	42,261,065	79,146,747	22,645,679	23,324,602
Total Expenditures	**276,405,767**	**258,405,233**	**296,027,350**	**229,925,170**	**244,332,123**

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 FY2012 operations are:
◊ TAD Fund: $107,000 - prior year tax collections to be used for debt service payment.
◊ Cemetery Fund: $178,264 - prior year tax collections to be used for repairs to headstones and gravesites.
◊ HUD Fund: $253,220 - built-up reserves to be used for housing assistance and administrative expenses.
◊ City Parks Fund: $2,500,000 - prior year bond proceeds to be used for parks projects.
◊ SPLOST 2005 Fund: $2,588,854 - prior years' tax collections to be used for transportation projects.
◊ Property Casualty Fund: $150,000 - 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 FY2012 operations are:
◊ TAD Funds: $60,600 - reserved to offset redevelopment costs in future years.
◊ Radio System Replacement Fund: $108,766- reserved for future replacement of the 800 MHz radio system.
◊ Debt Service Fund: $1,077,189 - reserved for future principal and interest payments.
◊ OPEB Trust Fund: $38,000 - reserved for future retiree health benefits.
◊ Worker's Comp Fund: $290,277 - reserved for future claims.

Additional details can be found on the following pages in the FY2012 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 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 other activities to support these functions. The "Transfers In" represents Indirect Cost Recoveries from the General Fund and Other Funds. The "Transfers Out" includes an operating transfer to the General Fund, an Indirect Cost Transfer to the General Fund 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 "Transfers 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 "Transfer In" represents funds received from the General Fund to help make payments toward the Golf Course debt service. The "Transfers Out" represents the Indirect Cost Transfers to the General Fund and BLW Fund.

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

CAPITAL PROJECTS FUND:
The City Parks Bonds Fund provides funding for land acquisition, development of new parks and improvements to existing parks. The SPLOST 2005 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 2006 and will end in 2011. SPLOST 2011 was approved in March 2011 and will be effective from 2012-2015. It is also funded by 1% county sales tax proceeds for road and traffic improvements and capital improvements. 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 group of funds is comprised of Lease Income, Tax Allocation Districts, Cemetery Maintenance, HUD Housing Assistance 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 Fund, Tree Preservation Fund, Hotel/Motel Tax, and Auto Rental Excise Tax Funds. The "Transfers Out" represents the Indirect Cost Transfers to the General Fund and BLW Fund as well as Tourism transfers to the General Fund.

FLEET MAINTENANCE FUND:
This fund accounts for repair and maintenance performed or ordered by City employees as well as fuel for vehicles owned by various City departments. The "Transfers 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 "Transfers In" represents the contribution from General Fund and BLW Fund for retiree health. The "Transfers Out" represents the Indirect Cost Transfers to the General Fund 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 "Transfers Out" represents the Indirect Cost Transfers to the General Fund and BLW Fund. The OPEB Trust Fund accounts for the contributions made by the City for future benefits such as retiree health care.

FY2012 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUNDS:	GENERAL	BLW	GOLF COURSE	CONFERENCE CENTER	DEBT SERVICE
REVENUES:					
Property Taxes	6,865,700				5,920,000
Other Taxes	9,745,000				
1% Sales Tax					
Licenses and Permits	5,198,440				
Intergovernmental	1,540,602			558,112	
Charges for Services	3,999,250	144,606,650	1,704,500	2,222,194	
Fines and Forfeits	3,015,000				
Interest Earned	250,000	9,915,948			40,000
Miscellaneous Sources	402,914	355,792			
Bond Proceeds					3,694,425
Total Anticipated Revenues	**31,016,906**	**154,878,390**	**1,704,500**	**2,780,306**	**9,654,425**
EXPENDITURES:					
Personal Services	33,979,614	16,897,804			
Operating Services	8,858,680	111,849,603	1,209,063		
Appropriated Expenditures	**42,838,294**	**128,747,407**	**1,209,063**	**0**	**0**
Debt Service:					
Principal Retirement			670,000		6,260,000
Interest and Fiscal Charges			87,641		2,289,000
Capital Projects	207,817	14,431,268	111,817		3,000
Total Anticipated Expenses	**43,046,111**	**143,178,675**	**2,078,521**	**0**	**8,552,000**
Excess (Deficit) of Revenues over Expenses	**(12,029,205)**	**11,699,715**	**(374,021)**	**2,780,306**	**1,102,425**
Transfers In	**16,515,132**	**3,016,446**	**399,042**		
Transfers Out	**(4,485,927)**	**(14,716,161)**	**(25,021)**	**(2,780,306)**	**(25,236)**
Incr (Decr) in Reserves as a result of FY12 Operations	**0**	**0**	**0**	**0**	**1,077,189**

FY2012 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUNDS:	CAPITAL PROJECTS	SPECIAL REVENUE	FLEET MAINT.	SELF - INSURANCE	TRUSTS	TOTAL
REVENUES:						
Property Taxes		757,600				**13,543,300**
Other Taxes		2,200,000				**11,945,000**
1% Sales Tax	4,107,799					**4,107,799**
Licenses and Permits						**5,198,440**
Intergovernmental	5,294,646	6,728,919				**14,122,279**
Charges for Services		101,400	3,161,720	8,970,159	6,714,082	**171,479,955**
Fines and Forfeits						**3,015,000**
Interest Earned		5,000		90,000	1,800,000	**12,100,948**
Miscellaneous Sources		108,766			55,000	**922,472**
Bond Proceeds						**3,694,425**
Total Anticipated Revenues	**9,402,445**	**9,901,685**	**3,161,720**	**9,060,159**	**8,569,082**	**240,129,618**
EXPENDITURES:						
Personal Services	353,372	1,104,606	731,017			**53,066,413**
Operating Services		6,065,516	2,405,900	10,515,817	8,526,200	**149,430,779**
Appropriated Expenditures	**353,372**	**7,170,122**	**3,136,917**	**10,515,817**	**8,526,200**	**202,497,192**
Debt Service:						
Principal Retirement	5,370,000	1,994,610				**14,294,610**
Interest and Fiscal Charges	199,227	1,636,851				**4,212,719**
Capital Projects	8,568,700	0	5,000			**23,327,602**
Total Anticipated Expenses	**14,491,299**	**10,801,583**	**3,141,917**	**10,515,817**	**8,526,200**	**244,332,123**
Excess (Deficit) of Revenues over Expenses	**(5,088,854)**	**(899,898)**	**19,803**	**(1,455,658)**	**42,882**	**(4,202,505)**
Transfers In		**2,780,306**		**1,643,826**		**24,354,752**
Transfers Out	**0**	**(2,249,526)**	**(19,803)**	**(47,891)**	**(4,882)**	**(24,354,753)**
Incr (Decr) in Reserves as a result of FY12 Operations	**(5,088,854)**	**(369,118)**	**0**	**140,277**	**38,000**	**(4,202,506)**

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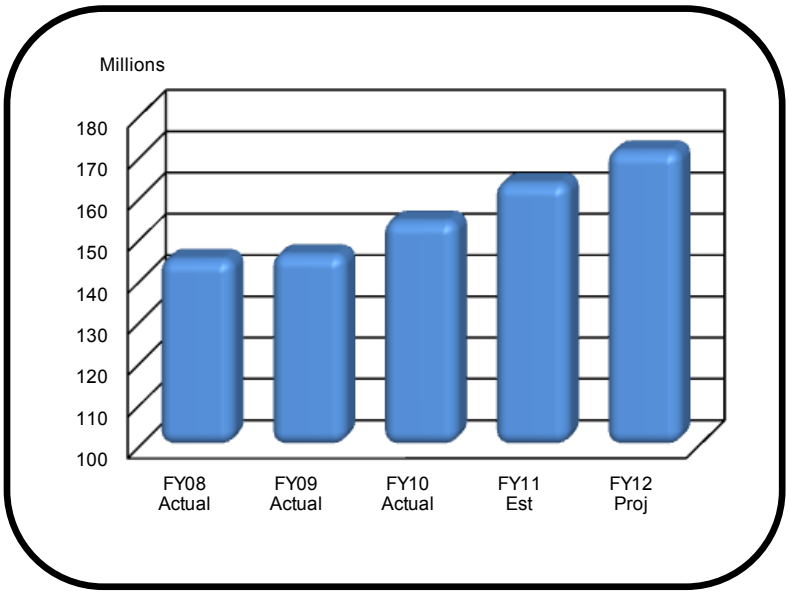
FY2012 FUND BALANCE SUMMARY

Governmental Funds	Beginning FY2012 Fund Balance	Anticipated Revenues	Anticipated Expenses	Projected Change in Fund Balance	Estimated Ending FY2012 Fund Balance	Designated/ Reserved	Undesignated
General	15,543,856	47,532,038	47,532,038	0	15,543,856	8,057,631	7,486,225
Lease Income Fund	25,441,178	2,780,306	2,780,306	0	25,441,178	0	25,441,178
Tax Allocation Districts Fund	2,727,337	804,755	851,155	(46,400)	2,680,937	263,681	2,417,256
Cemetery Fund	477,307	207,000	385,264	(178,264)	299,043	9,146	289,897
HUD - Section 8	1,736,917	5,184,729	5,437,949	(253,220)	1,483,697	585	1,483,112
CDBG	4,424	202,483	202,483	0	4,424	2,392	2,032
Weed and Seed	29,602	94,109	94,109	0	29,602	120	29,482
Marietta Redevel. Growth	50,000	0	0	0	50,000	0	50,000
Grant Funds	1,061,622	214,221	214,221	0	1,061,622	874,983	186,639
Asset Forfeiture Fund	1,111,111	750,000	750,000	0	1,111,111	23,012	1,088,100
Radio Sys Core Replacement	768,396	108,766	0	108,766	877,162	877,162	0
Gone With The Wind Museum	0	135,622	135,622	0	0	0	0
Aurora Fire Museum Fund	9,388	0	0	0	9,388	0	9,388
Parks and Trees Funds	611,005	0	0	0	611,005	611,005	0
Tourism Funds	0	2,200,000	2,200,000	0	0	0	0
Capital Projects Fund	51,189,377	9,402,445	14,491,299	(5,088,854)	46,100,523	5,206,546	40,893,977
Debt Service	5,495,320	9,654,425	8,577,236	1,077,189	6,572,509	0	6,572,509
Governmental Funds Total	**106,256,840**	**79,270,899**	**83,651,682**	**(4,380,783)**	**101,876,057**	**15,926,261**	**85,949,796**

REVENUE ANALYSIS

CHARGES FOR SERVICES

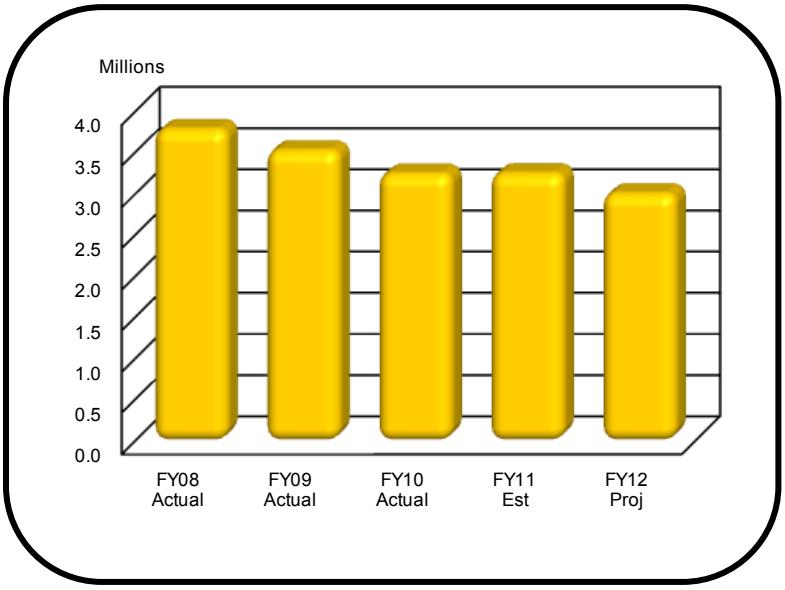
This revenue source includes revenue generated for services such as sanitation, electric, water and sewer utilities, golf, museum and recreation fees, fleet maintenance charges to user departments, and city and employee contributions to self-insurance and pension funds.



Assumptions: The budget for Electric, Water and Sewer revenue is 5% higher than the FY11 year-end estimate. The electric rate structure has recently increased by an average of 4-5% for residential customers and 4-8% for commercial customers. The higher rates take into account the increase cost to the city to purchase the power. Water and Sewer services are billed on a tiered rate structure to encourage conservation. As the cost to purchase water and sewer services increased to us, the rates that we charge our customers increased by 6-8%. Golf course revenue is expected to increase slightly from last year's year-end estimate. Charges for fleet services to user departments are expected to remain flat overall. Last year's replacement of a ladder truck and several other worn out vehicles is expected to reduce the amount of funds needed to maintain the fleet; however, an offsetting amount was budgeted as an increase in fuel costs. Contributions for health insurance are projected to increase by approximately 4%.

FINES AND FORFEITS

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

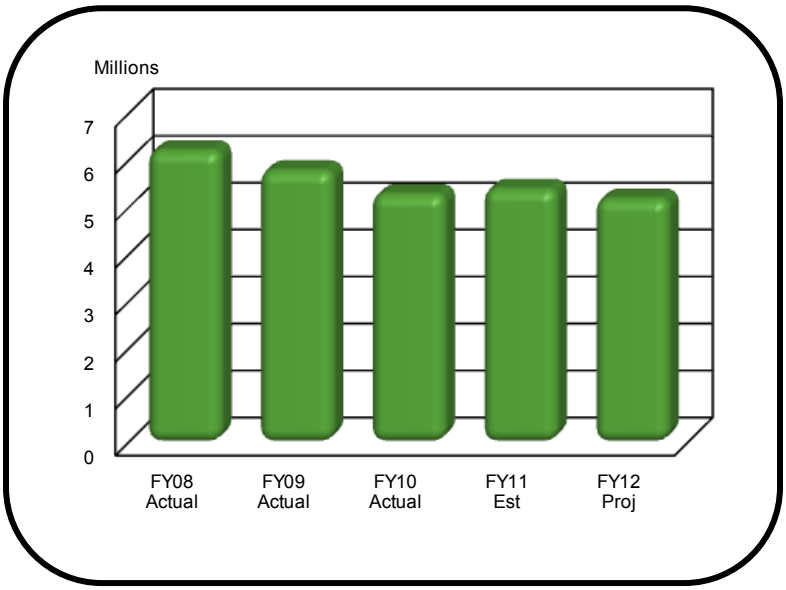


Assumptions: Marietta Municipal Court continues to run the court effectively and efficiently. As crime continues to decline in Marietta, so does the fine revenue. The intersection safety program instituted in FY05 has proven effective. In FY08 traffic fines and red-light violations dropped significantly, 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.

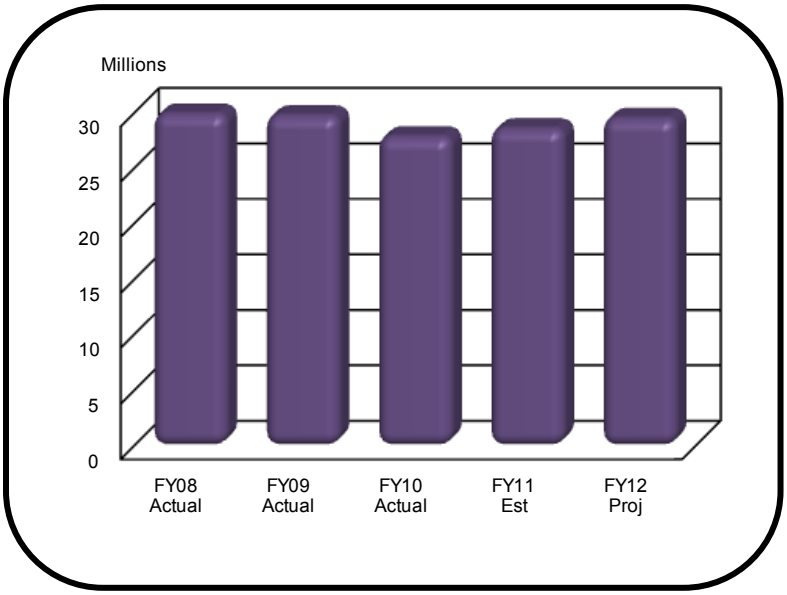


Assumptions: Revenue from business licenses has been on a downward trend during the struggling economy. We saw a slight upward tick in business licenses in the last quarter of FY11. The bulk of FY12's business license revenue will be collected in March and April of 2012. At that time we will see if FY11's collections are an anomaly or the new upward trend.

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 FY12 estimate is a conservative number based on the construction projects, both commercial and residential that we project will take place in the next twelve months. The City continues to address its infrastructure and work with developers so that redevelopment projects can be permitted and begin immediately as the economy rebounds.

TAXES

This category of revenue includes General Property Taxes, 2005 1% Special Purpose Local Option Sales Tax (SPLOST) for Road Projects and Communications Projects, 2011 1% Special Purpose Local Option Sales Tax (SPLOST) for Road Projects and Capital Projects, Franchise Fees, State Insurance Premium Tax, Alcoholic Beverage Excise Tax, and tourism taxes such as Hotel/Motel Tax and Auto Rental Excise Tax.

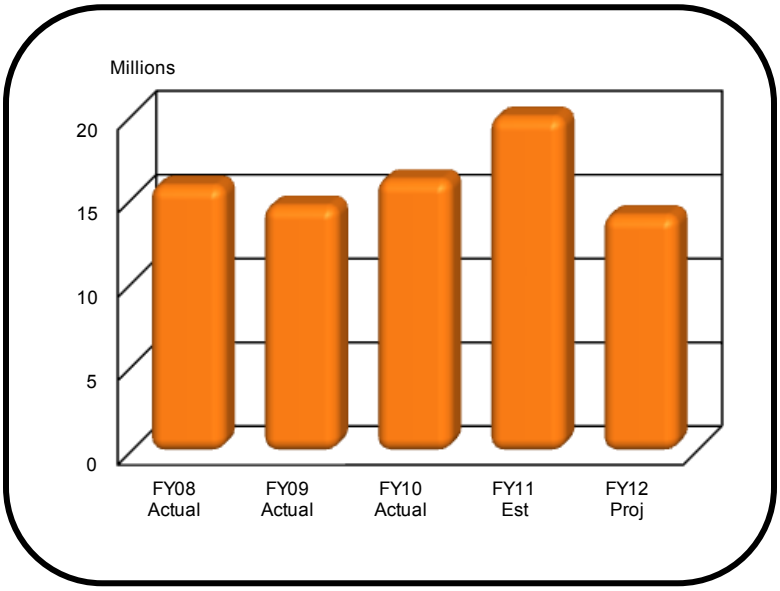


Assumptions: The City of Marietta's millage rate for all tax levies (general fund, debt service and cemetery maintenance) remain the same from last year. The tax digest for Marietta is valued at 4.6% less than last year. Franchise fees are expected to remain flat from last year. The 2005 1% SPLOST went into effect during the latter part of FY06 for road projects and radio communications. These collections will end after the 3rd quarter of FY12. The 2011 1% SPLOST for road projects and capital projects was approved by the voters and collections will go into effect in the 4th quarter of FY12. Tourism taxes increased in FY11 from prior years and are expected to continue to increase slightly in FY12. While some fluctuation can be seen in the other taxes reported in this section, most are expected to remain stable with last year.

REVENUE ANALYSIS

INTERGOVERNMENTAL REVENUE

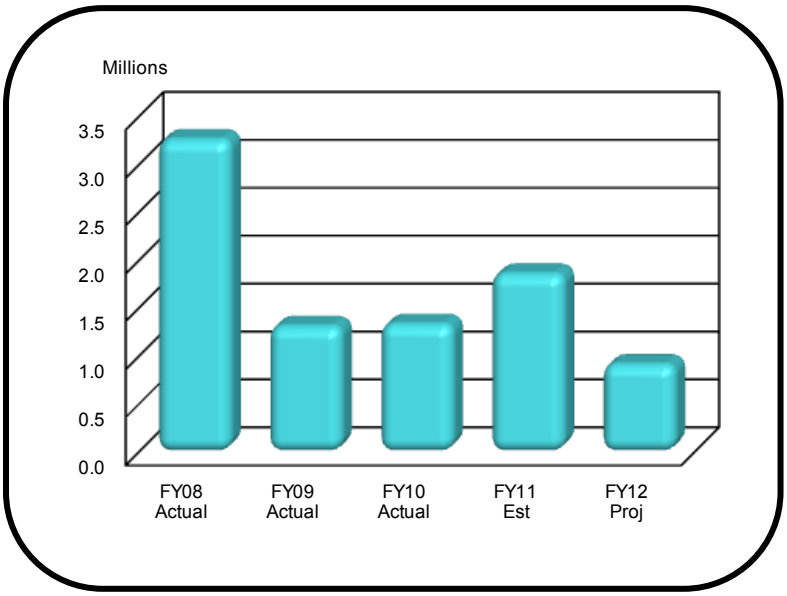
Receipts from local, state and federal governments comprise this category. These include reimbursable road construction projects, reimbursable redevelopment grants, police asset forfeiture revenue, grants for police officers and a tax equity reimbursement from the county government. HUD program grants 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 according to a construction schedule. As projects are completed and pursuant to the expiration of the 2005 SPLOST, reimbursements will drop significantly. 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.

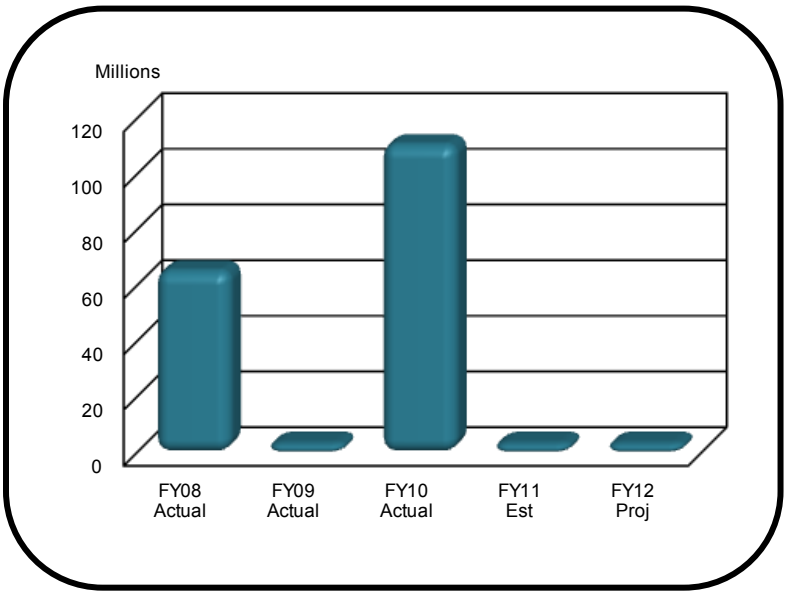


Assumptions: This is a category of revenue that is inconsistent in nature. Since these items occur randomly, they are not likely to be included in the adopted budget. With that said, all miscellaneous sources are budgeted based on the trends of recent years. In the past, the City has received large one-time-only donations such as from estate wills or restitution for property damage to utilities. A 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.

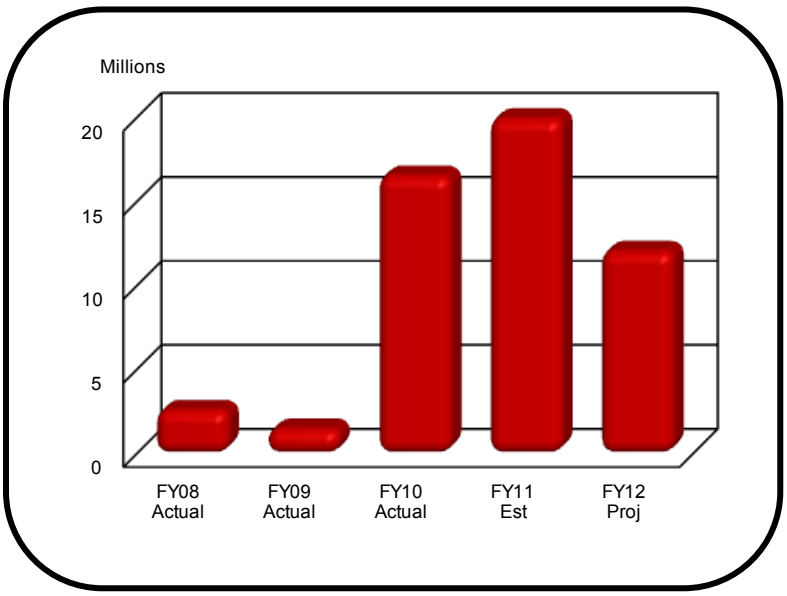


Assumptions: The school board collects a 1% Special Purpose Local Option Sales Tax (SPLOST) for the debt on one of the two school bonds. The City carries the debt and the school board reimburses the City for the principal and interest payments paid each year. It should be noted that each time the school 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 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.

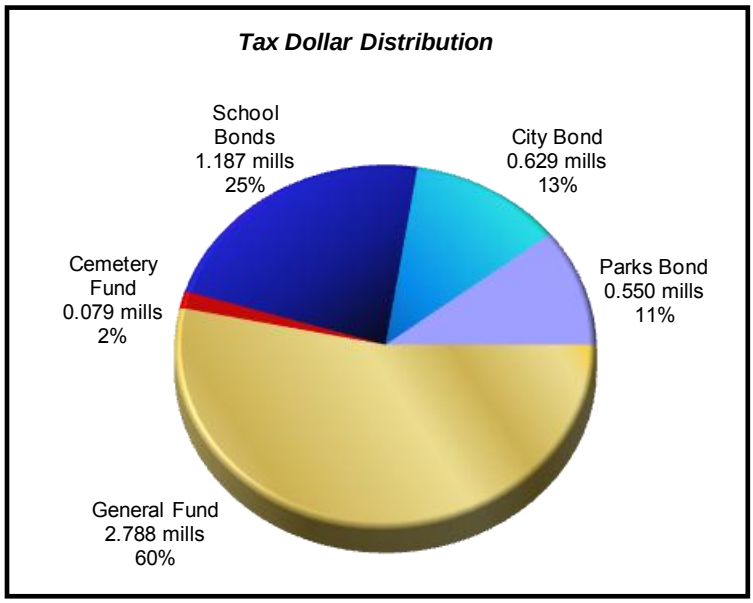


Assumptions: This revenue source relies upon economic conditions. The largest benefactors of the lucrative investment earnings are the Pension Fund and the city's utility fund, the Board of Lights and Water (BLW). As the economy changed in 2001 and beyond, this revenue source has become more or less 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. Great returns were also seen in FY11 Because past performance does not guarantee future earnings, investment earnings and interest income is budgeted conservatively for FY12.

REVENUE SUMMARY

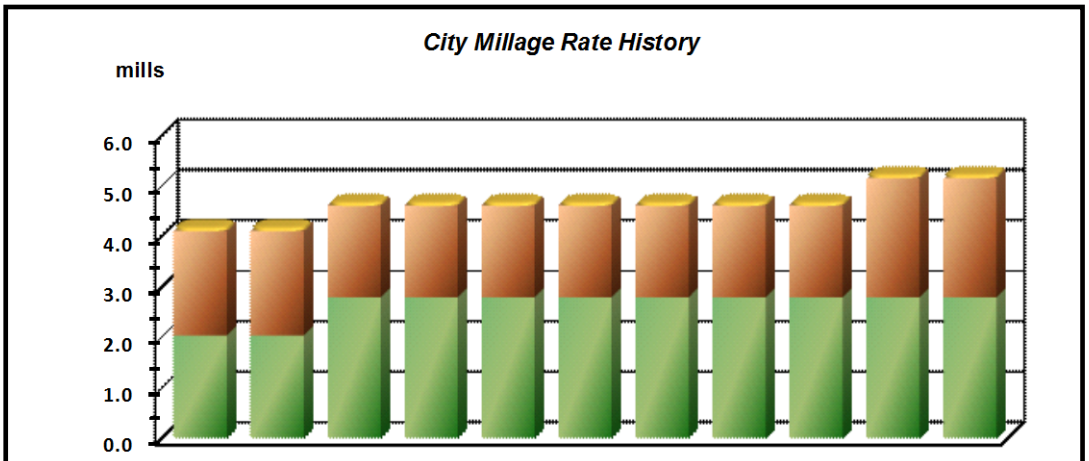
Marietta's Revenue is derived from eight basic categories, Charges for Services, Taxes, Licenses and Permits, Fines and Forfeits, Intergovernmental Revenue, Other Financing Sources, Bond Proceeds, and Investment Income. These categories span the 31 funds of Marietta city government.

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 $6.87 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 2009 voter-approved parks bond has a millage rate of 0.550 mills. These three levies are estimated to bring in about $5.92 million. The cemetery portion is 0.079 mills which should produce about $204,000 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.



	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Total	**4.183**	**4.183**	**4.683**	**4.683**	**4.683**	**4.683**	**4.683**	**4.683**	**4.683**	**5.233**	**5.233**
Cemetery	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079
Debt Service	2.066	2.066	1.816	1.816	1.816	1.816	1.816	1.816	1.816	2.366	2.366
General	2.038	2.038	2.788	2.788	2.788	2.788	2.788	2.788	2.788	2.788	2.788

The voters approved a Parks Bond in November 2009, which raised the Debt Service millage rate by 0.55 mills in 2010.

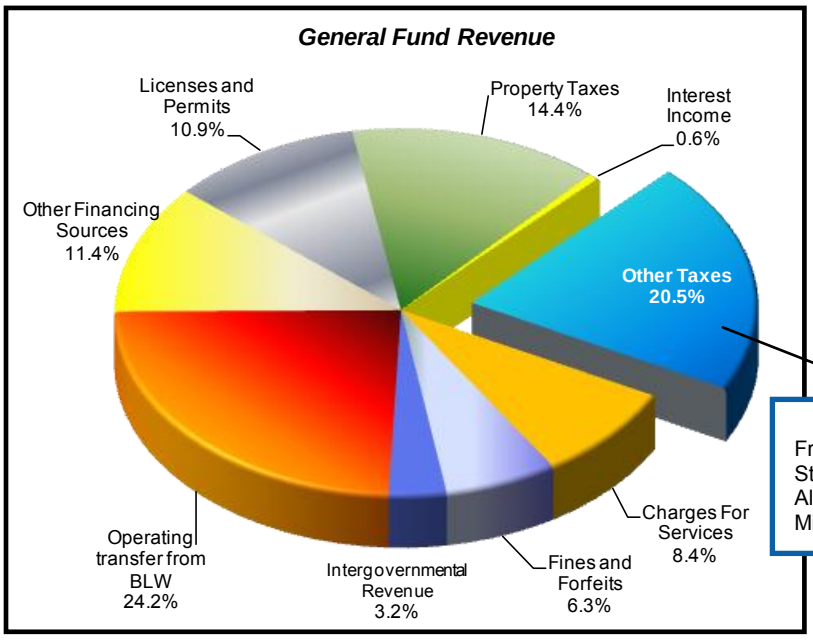
REVENUE SUMMARY

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 $47,532,038. 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 FY12 budget. The general fund revenue budget is expected to decrease by 1.08% from last year's adopted budget. Decreases can be seen across most categories. The hardest hit category of revenue can be found in General Property Taxes, where a 8.9% 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 6.4%.

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 two years ago and 4.6% in the last year, the tax revenue has not decreased by that same amount because, generally, most 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 2.6% due to the franchise companies collecting higher revenue. Other areas should remain constant.

Other Taxes includes:

Franchise Fees	$5,767,000
State Insurance Premium	3,050,000
Alcoholic Beverage Excise Tax	732,000
Miscellaneous	196,000

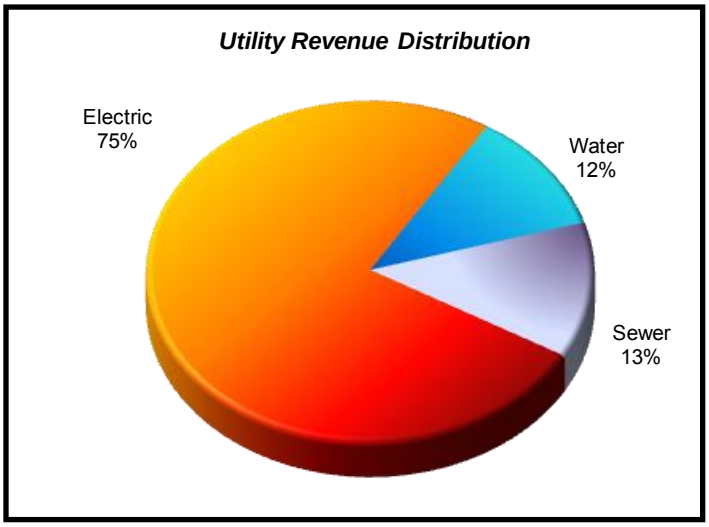
The Other Financing Sources category includes the operating transfer of $11.5 million from the Board of Lights and Water (BLW) Fund. This interfund transfer accounts for 24% of the General Fund's revenue. Also budgeted in this category is the indirect cost recovery from the BLW Fund and other funds of the city, which totals about $2.8 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 $2.2 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 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 91% of the revenue for the Board of Lights and Water (BLW) Fund. The remaining 9% of its income is derived from investment earnings, miscellaneous sources, and indirect cost recovery of over $3 million from the General Fund and other funds of the city.



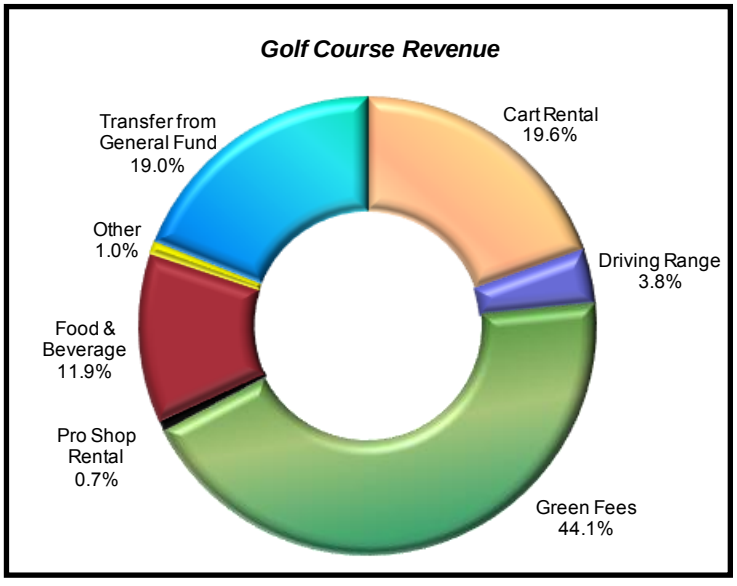
Charges for Services is the largest category of revenue, which is budgeted at more than $143 million for FY12. Electric, water and sewer sales are projected to contribute 75%, 12% and 13%, respectively, to this category of revenue.

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.

Last year the golf course had approximately 35,604 players, which is a 14.5% increase from the prior year. Overall operating revenue increased by 7.5% from the prior year. These increases are a reversal of the trend we've seen in recent years. While we remain conservative in our budget estimates for FY12, we are projecting a 3.5% increase in players and operating revenue. Weather is a factor in golf course operations, and we have seen where this can make a considerable difference when comparing the number of rounds sold from year to year.



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, revenue reimbursements for the voucher program and administrative expenses are budgeted less for FY12 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. Last year Marietta saw an increase in the funds generated by hotel/motel tax and auto rental excise tax and we have projected a slight increase for FY12 as well.

The 2005 SPLOST Fund accounts for the 1% sales tax collections dedicated for road projects and a county-wide communications system. As this SPLOST comes to its expiration date, the collections will end in 2012 and at that time the 2011 SPLOST will begin collecting 1% sales tax for road projects and capital projects. Reimbursements from Cobb County for road projects will continue according to the construction schedule. There is a fund balance appropriation of $2.59 million in FY12, 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 and benefit changes were made over the last couple of years 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 it 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. The Board of Lights and Water (BLW) Trust Fund was established in FY11 in which the BLW made contributions to set aside funds for future years.

In conclusion and as highlighted herein, the overall revenue picture for FY2012 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.

EXPENDITURE SUMMARY

Marietta's Expenditure Budget is thoughtful, conservative and provides services that meet or exceed last year's levels. The total budget for FY12 is $244.3 million for all City funds, excluding planned reserve increases and interfund transfers. As in recent years, the FY12 budget addresses economic development services across several funds, which is a major issue for Marietta's future. Other highlights for each fund are detailed as follows:

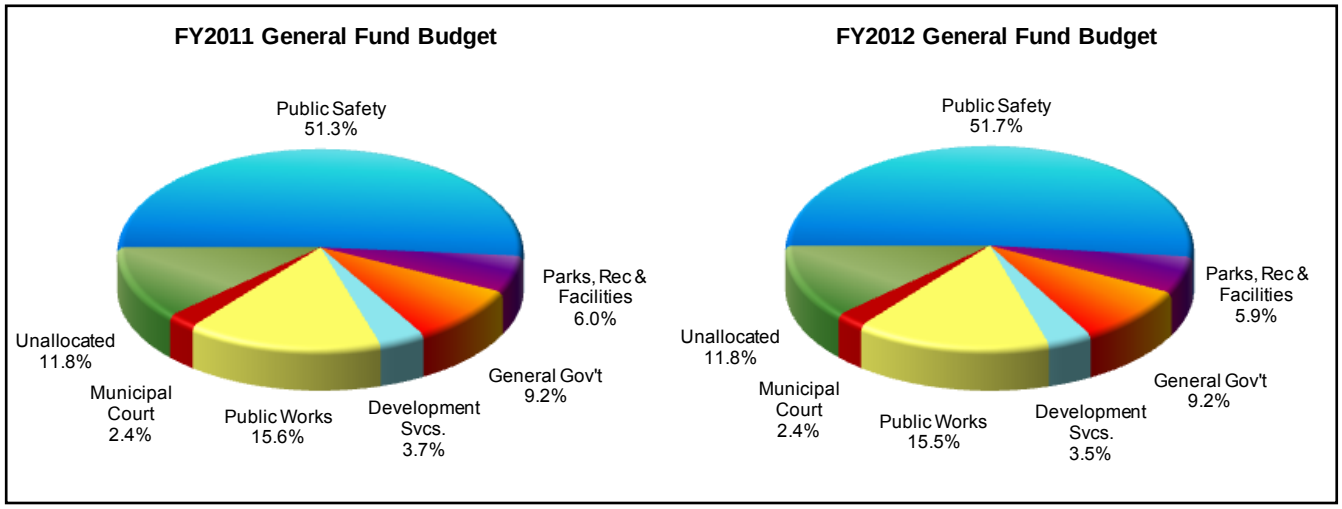
GENERAL FUND

The total budget for the General Fund of $47.5 million is slightly less (1.09%) 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 FY12 the salary savings is budgeted at -$1.125 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 FY12 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. The departmental operating budgets were cut by an average of 7% without effecting service levels or programs. This was a stragegy 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 FY12 consists of a $207,817 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 as we have done in the last couple of years.

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.



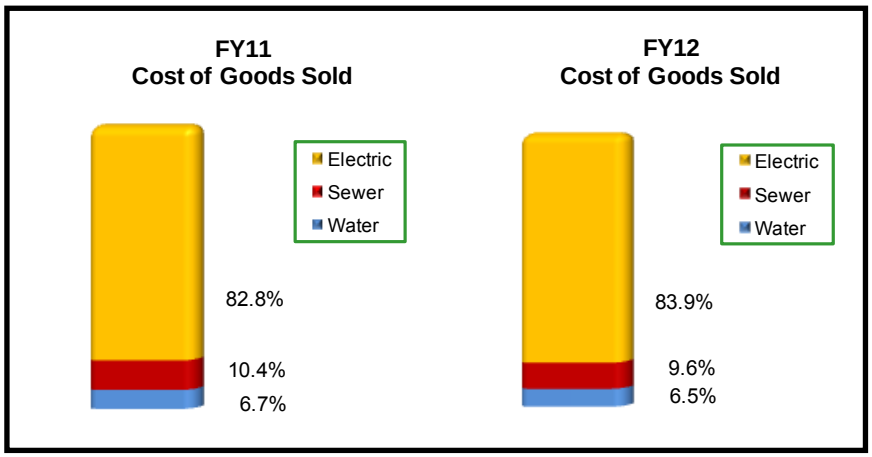
EXPENDITURE SUMMARY

BOARD OF LIGHTS AND WATER FUND

The BLW's expense budget is $157.9 million. This is an increase of 4% over last year's approved budget. The percentage of the whole spent in each category remains largely stable from year to year. The largest category of expenditures, Cost of Goods Sold, increased by 5.5% over last year's adopted budget. The capital budget of $14.4 million is about 4% 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 FY12.

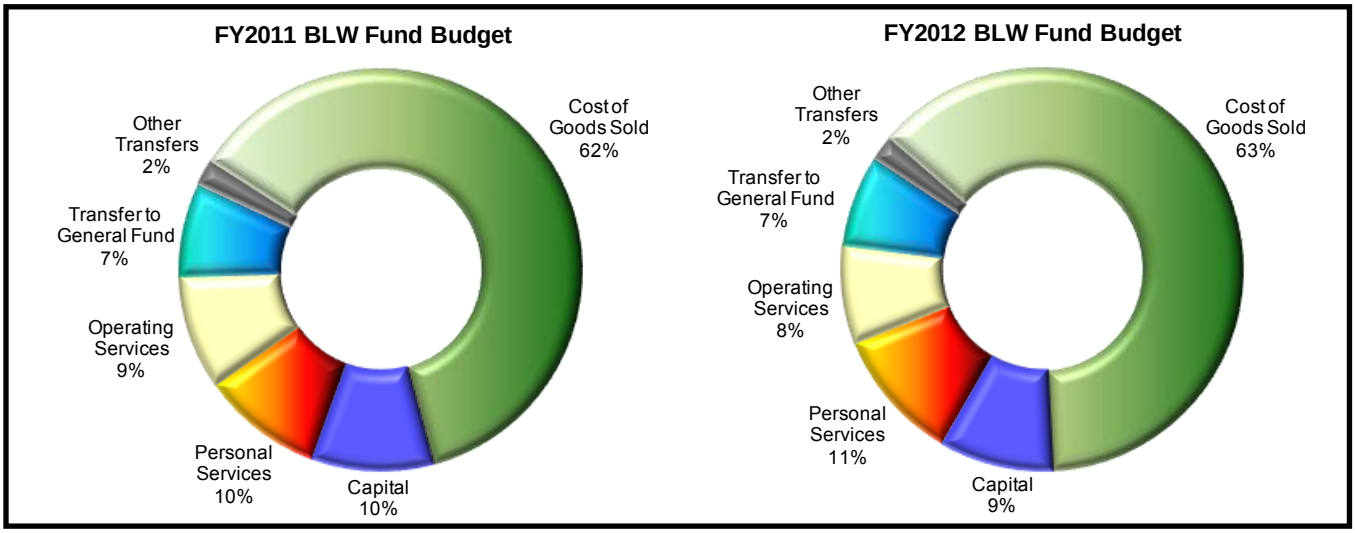
The Cost of Goods Sold in Electrical and Water/Sewer are far and away the largest expense for the utility. Purchased power costs accounts for 52.8% of the BLW expenditure budget and purchased water and sewer services are 10.8% of the BLW expenditure budget.



Electricity for resale is budgeted at $83.3 million, which represents a 6.8% increase over last year's adopted budget. Meanwhile water and sewer services for resale are budgeted at $16. million, which is at an overall stable level from last year.

The FY12 capital budget of $14.4 million includes the routine capital projects, such as sewer rehabilitation, water main replacements, underground cable replacements, SPLOST-related utility projects, and electrical service to new customers, which remain the backbone of the capital budget. These projects are necessary in order for the BLW to remain a leader in the utility business. Technology remains a priority at the city and the BLW is planning $2.4 million in network and systems expenses in FY12.

The graphs below compare the expenditure distribution from FY11 to FY12.



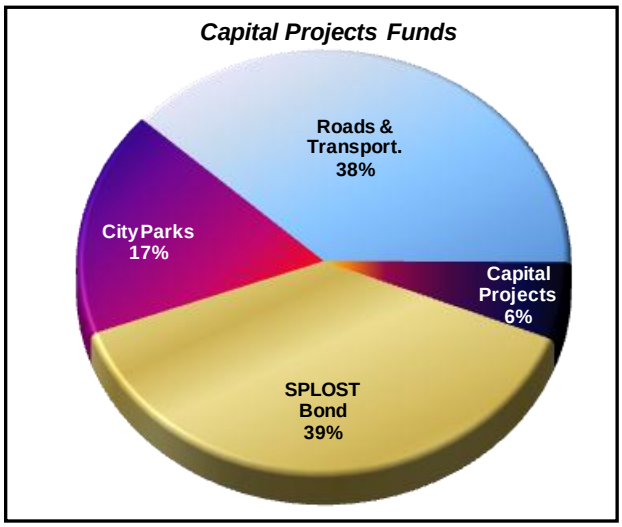
EXPENDITURE SUMMARY

OTHER FUNDS

In the Special Revenue Funds area, the HUD housing assistance payments are budgeted at 100% occupancy for FY12. 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. The Cemetery Fund provides for the repair of tombstones and markers as well as grounds maintenance at of the city-owned cemetery.

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 higher than last year's adopted budget but at a similar level with last year's actual collections. 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 $14.5 million is budgeted for new roads and transportation improvements and the principal and interest for a revenue bond, which was issued in order to accelerate the project schedule. These projects are funded by a 1% SPLOST that was approved in 2005 with additional reimbursements coming from the county for major projects. As this SPLOST is set to expire, a second SPLOST approved in 2009 will go into effect in the spring of 2012, which will provide funding for roads and transportation improvements as well as some capital projects in the city. In the City Parks Fund, $2.5 million in expenditures are planned for FY12 for various park construction and renovation projects.



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

INTERNAL SERVICE FUNDS

As it is the nature of self-insured funds, we have seen some increases and decreases throughout recents years. In order to control costs in the Health Insurance fund, changes were made to the benefit structure and coverage plan in recent years. FY12 the budget for claims, policy premium, and administration fees is 3.9% 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 expense, such as rising fuel costs.

TRUST FUNDS

The FY12 budget provides for continued retirement benefits to a pool of retirees. Pension benefit payments are stable and are budgeted at the same level as last year. The Other Post-Employment Benefits (OPEB) Fund is not expected to incur expenditures in FY12; therefore, a planned reserve increase is budgeted at $55,000.

In conclusion, the budget for FY12 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	$ 22,110,000		$ 5,990,000		$ 1,405,000		$ 24,045,000	
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:								
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
	$ 22,110,000	$ 4,551,800	$ 5,990,000	$ 656,400	$ 1,405,000	$ 42,150	$ 24,045,000	$ 12,663,675

AGGREGATE DEBT SERVICE

	Tax Allocation District Governmental Bonds 2005 Issue		SPLOST Acceleration Revenue Bond 2007 Issue		Golf Course Revenue Bond 2008 Refunding Issue		DMDA Citywide Projects Revenue Bonds 2009 Issue	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Outstanding	$ 6,838,790		$ 5,370,000		$ 3,550,000		$ 30,795,000	
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:								
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	-	-	-	-	-	-	-	-
	$ 6,838,790	$ 1,672,758	$ 5,370,000	$ 199,227	$ 3,550,000	$ 247,521	$ 30,795,000	$ 12,368,528

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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.

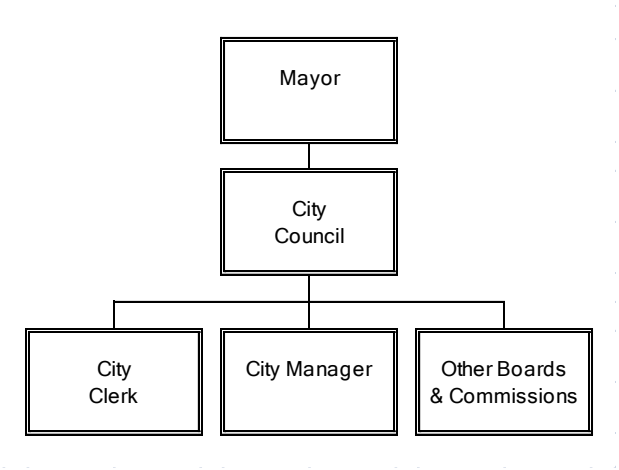
GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2012

General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
General Administration				
Mayor	88,625	5,850	0	94,475
Council	158,393	62,811	0	221,204
City Manager's Office	685,377	80,575	0	765,952
City Clerk	160,256	25,189	0	185,445
City Attorney	0	525,000	0	525,000
Civil Service Board	6,000	413	0	6,413
Total General Administration	**1,098,651**	**699,838**	**0**	**1,798,489**
Municipal Court	**1,000,914**	**141,924**	**0**	**1,142,838**
Finance				
Administration	256,821	63,784	0	320,605
Accounting	401,981	15,120	0	417,101
Budget	164,873	4,385	0	169,258
Tax	225,585	82,556	0	308,141
Business License	283,727	8,910	0	292,637
Purchasing	292,245	7,785	0	300,030
Total Finance	**1,625,232**	**182,540**	**0**	**1,807,772**
Human Resources and Risk Mgmt	**644,730**	**104,180**	**0**	**748,910**
Development Services				
Planning and Zoning	1,089,912	54,894	0	1,144,806
Economic Development	246,138	69,593	0	315,731
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
Total Development Services	**1,357,050**	**128,787**	**0**	**1,485,837**
Public Works				
Admin, Engineering and Drafting	588,986	46,905	0	635,891
Board of Building Code Appeals	1,500	0	0	1,500
Building Inspections and Permits	541,680	25,716	0	567,396
Sanitation	1,983,489	1,248,092	0	3,231,581
Streets and Traffic Administration	188,440	0	0	188,440
Streets	1,618,242	441,151	0	2,059,393
Traffic Services	563,274	104,240	0	667,514
Total Public Works	**5,485,611**	**1,866,104**	**0**	**7,351,715**
Redevelopment	**186,045**	**8,000**	**0**	**194,045**

GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2012

General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
Parks, Recreation and Facilities				
Administration	788,980	45,310	0	834,290
Programs and Events	0	62,851	0	62,851
Recreation Centers and Athletics	0	35,590	0	35,590
Buildings Maintenance	482,346	507,497	0	989,843
Grounds Maintenance	477,229	321,139	0	798,368
Keep Marietta Beautiful	77,335	3,650	0	80,985
Total Parks, Rec. and Facilities	**1,825,890**	**976,037**	**0**	**2,801,927**
Police				
Support Services	11,609,730	1,110,486	0	12,720,216
Uniform Patrol Services	0	757,982	0	757,982
Investigative Services	0	9,925	0	9,925
Total Police	**11,609,730**	**1,878,393**	**0**	**13,488,123**
Fire				
Administration	359,269	7,349	0	366,618
Rescue	0	79,040	0	79,040
Suppression & Emergency Services	8,529,771	653,135	0	9,182,906
Prevention	713,294	20,121	0	733,415
Training	553,427	182,797	0	736,224
Apparatus Service and Maintenance	0	9,185	0	9,185
Total Fire	**10,155,761**	**951,627**	**0**	**11,107,388**
Non-departmental	**(1,010,000)**	**6,407,177**	**207,817**	**5,604,994**
Total Operating Budget	**$33,979,614**	**$13,344,607**	**$207,817**	**$47,532,038**

CITY GENERAL ADMINISTRATION



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

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

The position of City Manager is appointed by the City Council. The Manager 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	FY10 Actual	FY11 Estimate	FY12 Budget
Meetings Held:			
Council - Regular	12	12	12
Council - Special	9	10	5
Council Committees	84	78	84
Special Called City Council Agenda Work Sessions	12	12	12
Board of Lights & Water - Regular	12	12	12
Board of Lights & Water - Special	1	1	2
Board of Lights & Water Committees	5	5	5
Civil Service Board	2	2	2
Public Hearings	2	2	2
Filings:			
Contracts	127	116	200
Deeds	154	55	100
Ordinances	156	70	150
Resolutions	30	28	50
Clerk of Superior Court	131	142	150

GOALS ACCOMPLISHED

- ◊ Completed the ninth session of the Citizens' Government Academy, a free five-week course designed to familiarize residents and business owners with City government
- ◊ Received first place award from City-Council Communications and Marketing Association (3-CMA) for best digital interactive public information program in the US; Marietta's use of Facebook to communicate with citizens was featured on CBS Atlanta News
- ◊ Housing Choice Voucher Program (Section 8) received a High Performer rating of 96% from the US Department of Housing and Urban Development (HUD)
- ◊ The Retreat at Dorsey Manor was named "The Best Affordable Senior Living" by a national senior housing magazine in its 2010 Sourcebook
- ◊ Visited by five representatives from the republic of Georgia in eastern Europe who learned how the City operates and how we govern as part of a democracy
- ◊ Honored Senior Urban Planner and Assistant Director for efforts in obtaining multiple grants worth over $3.5 million to fund transportation and streetscape improvements
- ◊ Fleet division was recognized by Fleet Equipment Magazine as one of the top 100 fleet maintenance operations in the country for the fifth year in a row
- ◊ Teamed up with GA Department of Corrections on a program that allows the City to utilize Cobb community service workers to help clean the City; projected savings is $168,000 per year
- ◊ Hosted 22 representatives from the city government of Beijing, China who learned how the City functions and how we govern in a representative democracy
- ◊ CareHere health clinic for employees, dependents and retirees opened on April 12, 2011, staffed by two medical doctors and two nurse practitioners
- ◊ Mayor Tumlin was invited by Urban Land Institute Atlanta to join Atlanta Mayor and DeKalb County CEO to share perspectives on challenges and opportunities facing the metro area
- ◊ Began modification of parking deck to accommodate a parking access control system
- ◊ Weed and Seed Coordinator was awarded the 2011 Women of Distinction Community Service award
- ◊ Gone With the Wind Museum will be featured in an upcoming episode of the television show Treasure Hunters Roadshow

GENERAL ADMINISTRATION

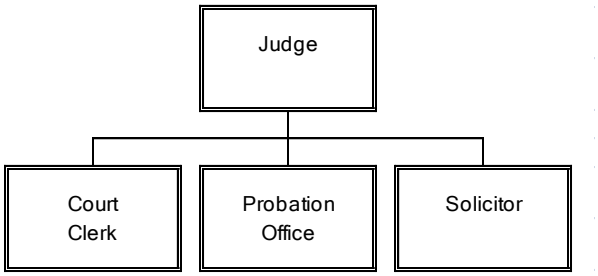
EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	945,693	1,093,323	1,017,666	1,010,338	1,098,651
Operating Services	865,241	765,111	699,508	577,546	699,838
Capital	0	47,000	0	0	0
Total Budget	**1,810,934**	**1,905,434**	**1,717,174**	**1,587,884**	**1,798,489**
Change over prior year	---	5.22%	-9.88%	-7.53%	13.26%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 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	1	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
Director - GWTW Museum	0	1	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
Total Budgeted Positions	**23**	**25**	**25**	**25**	**25**

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	FY10 Actual	FY11 Estimate	FY12 Budget
Traffic/Local Ordinances			
Traffic Citations Issued	15,698	19,804	19,804
Cases Filed	12,594	16,457	16,457
Non-Jury Trials	870	1,048	1,048
Cases Disposed during the Fiscal Year	10,560	12,690	12,690
New Probationers	722	738	738
New Diversion Program Participants	55	60	60
Probation Cases Disposed Successfully	374	405	405
Probation Cases Disposed Unsuccessfully	156	201	201
% Cases Filed and Disposed in the same Fiscal Year	66%	75%	75%
% Cases Disposed Within 90 Days	80%	82%	82%
% Cases Disposed and Sentenced to Probation	7%	7%	7%
% Court Appointed Attorney Fees Reimbursed	58%	60%	60%
% Translator Fees Reimbursed	34%	35%	35%
Photo Red-Light			
Photo Red-Light Violation Notices Issued	20,197	19,200	19,200
Photo Red-light Court Hearing Appeals	575	560	560
% Collection Rate	74%	78%	78%
Parking			
Parking Violation Notices Issued	4,687	4,860	4,860
Parking Court Hearing Appeals	120	122	122
% Collection Rate	74%	82%	82%

GOALS ACCOMPLISHED

- ◊ Installed ATM machine to provide public accessibility to cash for payment of jail bonds and court ordered
- ◊ 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

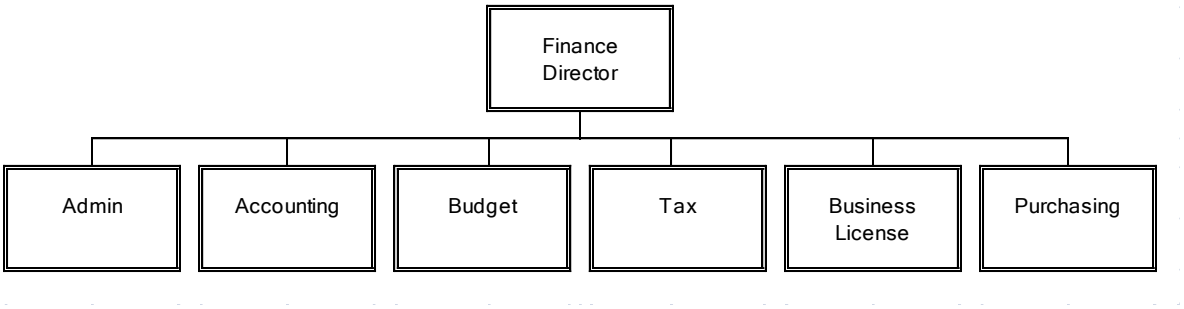
EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	988,350	959,699	945,913	939,729	1,000,914
Operating Services	149,795	176,918	131,516	136,105	141,924
Capital	0	9,649	0	0	0
Total Budget	**1,138,145**	**1,146,266**	**1,077,429**	**1,075,834**	**1,142,838**
Change over prior year	---	0.71%	-6.01%	-0.15%	6.23%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Municipal Court Clerk	1	1	1	1	1
Data Entry Clerk	1	0	0	0	0
Administrative Assistant I	0	1	1	1	1
Supervisor	1	1	1	1	1
Deputy Court Clerk	9	8	8	8	8
Legal Assistant	1	1	1	1	1
Bailiff - Part Time	3	3	3	0	0
Chief Probation Officer	1	1	1	0	0
Probation Office Supervisor	0	0	0	1	1
Probation Officer	1	1	1	1	1
Probation Officer - Part Time	0	0	0	1	1
Probation Assistant	1	1	1	1	1
Collections Representative	1	0	0	0	0
Judge	1	1	1	1	1
Solicitor	1	1	1	1	1
Total Budgeted Positions	**22**	**20**	**20**	**18**	**18**

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 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	FY10 Actual	FY11 Estimate	FY12 Budget
% Invoices paid within 30 days of receipt	96%	96%	96%
% Budget adjs. processed within 24 hours of approval/receipt	99%	99%	99%
Budget Procedures classes held	1	1	1
Attendees at Budget Procedures/Training classes	12	10	9
Tax payments processed	20,768	20,942	20,942
Tax payments processed per employee	6,923	6,981	6,981
% Tax payments received by fiscal year end	99%	99%	99%
Business Licenses issued	8,500	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	$60,000	$75,000	$75,000
Purchase orders processed	2,150	2,150	2,150
Purchase Orders processed per employee	537	537	537
New vendor applications processed	800	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 FY2011 Budget Book (16th consecutive year)
- ◊ Received the GFOA Achievement for Excellence in Financial Reporting award for the FY2010 CAFR
- ◊ Created FY11 and FY12 Budget-in-Brief handouts as well as FY11 and FY12 Budget Summary documents and posted them to the City's website
- ◊ Posted FY11 Budget Book to the City's website and added bookmarks for searching capabilities
- ◊ Budget department upgraded to Adobe Acrobat 9 Pro software to facilitate the conversion of word documents in the Budget Book to PDF files for submission to the printer
- ◊ Realized end-of-year budget savings from approved departmental budgets making it possible to purchase a ladder truck for the Fire department as well as other critical capital purchases

FINANCE

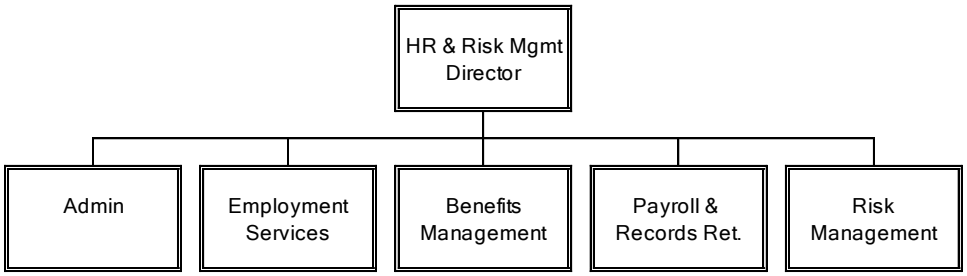
EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	1,399,307	1,580,366	1,607,983	1,637,550	1,625,232
Operating Services	152,983	156,234	200,481	191,367	182,540
Capital	0	0	0	0	0
Total Budget	**1,552,290**	**1,736,600**	**1,808,464**	**1,828,917**	**1,807,772**
Change over prior year	---	11.87%	4.14%	1.13%	-1.16%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 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	1	1	1	1	1
Administrative Assistant I - Bus. Lic.	1	1	1	1	1
Business License Clerk	1	1	1	1	1
Purchasing Manager	1	1	1	1	1
Senior Buyer	1	2	2	2	2
Buyer	2	1	1	1	1
Admin. Assistant I - Purchasing	1	1	1	1	1
Total Budgeted Positions	**26**	**26**	**26**	**26**	**26**

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

HUMAN RESOURCES AND RISK MANAGEMENT

PERFORMANCE MEASUREMENTS

Measurement	FY10 Actual	FY11 Estimate	FY12 Budget
Number of Positions Filled	21	30	30
Number of Applications Received	4,649	4,800	4,800
Workers' Compensation Claims:			
Medical Only	80	80	80
Indemnity	9	8	8
Reporting Purposes Only	20	18	18
Number of Liability Claims	70	65	65
Number of Auto Claims	28	26	26
Reported Health Insurance Concerns	128	128	128
Pension Applications Received and Approved	33	25	25
Number of Job Vacancies per Month	6	10	10
Average Cost per Vacancy Filled	$2,357	$2,147	$2,147
Average Number of Days to Fill a Vacancy	45	40	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
- ◊ Offered free health screenings to employees through partnership with Northside Hospital
- ◊ 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
- ◊ Researched, developed and presented the concept of a health clinic for City employees, dependents and retirees; approved by City Council and implemented in early 2011
- ◊ CareHere health clinic for employees, dependents and retirees opened on April 12, 2011, staffed by two medical doctors and two nurse practitioners
- ◊ Sponsored Financial Fitness Expo to provide information to employees about retirement options, investments and planning; representatives from Nationwide, Principal and Pension Board participated in the event

HUMAN RESOURCES AND RISK MANAGEMENT

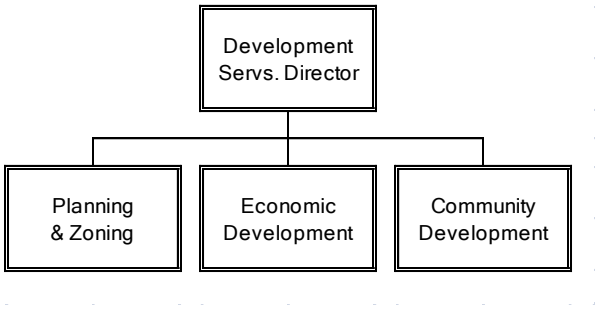
EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	621,146	674,584	694,959	724,583	644,730
Operating Services	183,446	183,951	82,164	83,580	104,180
Capital	0	0	0	0	0
Total Budget	**804,592**	**858,535**	**777,123**	**808,163**	**748,910**
Change over prior year	---	6.70%	-9.48%	3.99%	-7.33%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Human Res. & Risk Mgmt. Director	1	1	1	1	1
Benefits Manager	1	1	1	1	1
Compensation & Classification Mgr.	0	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	1	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
Total Budgeted Positions	**9**	**9**	**9**	**9**	**9**

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

- ✓ Complete yearly update of Comprehensive Plan and Future Land Use Map including short-term work program
- ✓ Consider commercial overlay along US41 for redevelopment of corridor depending on progression of light rail
- ✓ Create commercial overlay district for the area surrounding Kennestone Hospital

Goal 2: Implement existing plans and address redevelopment issues

- ✓ Implement design guidelines with incentives to encourage redevelopment along Franklin Road
- ✓ Complete Roswell Streetscape project
- ✓ Initiate plan and design phase for Rottenwood Creek multi-use trail system
- ✓ Complete design and construction on City segments of Kennesaw Mountain to Chattahoochee River Trail

Goal 3: Identify potential land parcels for redevelopment as light industrial, office or retail use

- ✓ Coordinate efforts with GIS staff to identify potential assemblage sites
- ✓ Contact property owners to discuss possible assemblage; evaluate zoning issues, current tax values and future land use

Goal 4: Provide strategic vision and climate conducive to the transformation of Franklin Road into a GreenTech Corridor (GTC)

- ✓ Develop and implement branding signage for the GreenTech Corridor
- ✓ Continue to foster partnerships with existing and potential stakeholders
- ✓ Establish 501©3 public/private non-profit organization to support the vision of the GTC
- ✓ Identify private sector businesses and individuals to promote the initiative; encourage private investment and site acquisitions for redevelopment
- ✓ Encourage and support entrepreneurial activity related to sustainability on the GreenTech Corridor

Goal 5: Establish strong network with Georgia Department of Economic Development (GDEcD) project managers, commercial brokers and retail brokers

- ✓ Meet monthly to discuss potential or existing opportunities in the City
- ✓ Coordinate Business Retention and Expansion Program (BREP) visits for project managers as appropriate
- ✓ Provide site information to brokers, GDEcD project managers and other partners
- ✓ Initiate visits to GDEcD and Electric Cities of Georgia

Goal 6: Develop extensive Business Retention and Expansion Program

- ✓ Develop comprehensive questionnaire to be completed by the company or during interviews
- ✓ Conduct site visits and record data in TRAX system database
- ✓ Provide periodic updates to staff of activities within industrial and commercial markets

DEVELOPMENT SERVICES

PERFORMANCE MEASUREMENTS

Measurement	FY10 Actual	FY11 Estimate	FY12 Budget
Code Compliance Inspections	6,037	6,500	6,800
Letters / Reports Generated	4,008	4,500	4,000
Code Enforcement Cases	6,037	6,500	6,800
Ordinances Prepared for Council	200	230	230
Citations Issued	41	60	60
Sign Permits Issued	451	425	425
Rezoning Applications Processed	14	20	20
Variance Applications Processed	31	30	30
Plats Reviewed	20	20	20
Site Plans Reviewed	50	40	40
Business License Applications Reviewed	600	600	600
Building Permits Reviewed	1,168	1,400	1,400
Face-to-face dialogues with state project managers	75	100	100
Meetings with industrial, retail, commercial and residential prospects	100	150	150
Prospect visits hosted in the community with other Economic Development partners	12	25	30
Advertisements per year in regional and national publications	35	25	25
Industries or businesses visited in support of business retention and expansion program (BREP)	20	50	100

GOALS ACCOMPLISHED

◊ Housing Choice Voucher Program (Section 8) received a High Performer rating of 96% from the US Department of Housing and Urban Development (HUD)
◊ Marietta Growth Fund awarded three grants to businesses in the City, creating over ten full-time positions
◊ Developed logo and marketing materials for GreenTech Corridor initiative; designed new website to reflect new logo and messaging points
◊ TRAX system database was refined and improved for data collection relating to commercial real estate
◊ Economic Development Office (EDO) continues to foster relationships with Electric Cities of GA, Cobb County, Cobb Chamber of Commerce and Georgia Department of Economic Development (GDEcD)
◊ EDO served as liaison with Marietta merchants during the renovation of Marietta Square
◊ EDO established a relationship with Fannie Mae and Freddie Mac to assist with potential redevelopment opportunities
◊ EDO, together with GDEcD, landed a new business which occupies the largest vacant commercial building in Marietta and created 350 new jobs; EDO managed process to obtain REBA grant
◊ Conducted update to Delk/Franklin Road Livable Centers Initiative (LCI) five-year action plan
◊ Received $57,000 from Department of Housing and Urban Development to renew the funding for a position in the City's Family Self-Sufficiency (FSS) program
◊ Participated in the federally-funded USDA and state-operated Georgia Department of Early Care and Learning (DECAL) Summer Food Service program for Cobb County
◊ City Council approved reduction in maximum height of buildings around Marietta Square
◊ Economic Development website has been revised and is awaiting approval
◊ GreenTech Corridor gained support from both the private and public sectors

DEVELOPMENT SERVICES

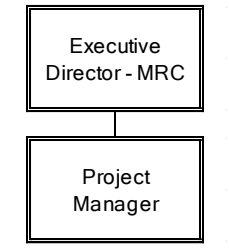
EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	1,184,178	1,271,372	1,248,176	1,274,443	1,357,050
Operating Services	250,051	279,092	161,162	182,567	128,787
Capital	71,999	0	0	0	0
Total Budget	**1,506,228**	**1,550,464**	**1,409,338**	**1,457,010**	**1,485,837**
Change over prior year	---	2.94%	-9.10%	3.38%	1.98%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Development Services Director	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Planning and Zoning Manager	1	1	1	1	1
Urban Planner I	2	2	2	1	1
Urban Planner II	1	1	1	1	1
Code Enforcement Manager	1	1	1	1	1
Code Enforcement Inspector	5	5	5	5	5
Code Enforcement Specialist	2	2	2	2	2
Planning and Zoning Coordinator	1	1	1	1	1
Code Enforcement Coordinator	1	1	1	1	1
Code Enforcement Clerk	1	1	1	1	1
Economic Development Manager	1	1	1	1	1
Industrial Development Proj. Mgr.	1	1	1	0	0
Economic Development Proj. Mgr. I	0	0	0	1	1
Economic Development Proj. Mgr. II	0	0	0	1	1
Planning Commission Member	7	7	7	7	7
Board of Zoning Appeals Member	7	7	7	7	7
Total Budgeted Positions	**33**	**33**	**33**	**33**	**33**

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 redevelopment projects and initiate new projects within the City and Tax Allocation Districts (TADs)

- ✓ Recruit prospective developers to initiate redevelopment activities on former redevelopment project sites
- ✓ Together with the financial community, monitor the re-sale and reset of the various redevelopment sites
- ✓ Coordinate efforts with Public Works department to identify redevelopment opportunities of commercial properties owned by the City
- ✓ Provide technical and staff support to the Marietta Redevelopment Corporation (MRC) Board of Directors and City Council
- ✓ Conduct review of existing retail corridors to determine possible re-use strategies for vacant retail locations
- ✓ Identify external state and federal financing resources for existing projects
- ✓ Conduct regular meetings with Cobb County Finance Department to monitor collection and distribution of funds into the various TADs

Goal 2: Continue to assemble value-added properties

- ✓ Manage on-going assemblage of property within focus areas for marketing to private entities; selectively acquire properties to maximize the MRC's return on investment
- ✓ Monitor investment activities in accordance with Fund guidelines
- ✓ Conduct a retreat to evaluate the current mission, goals and objectives of the MRC

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

- ✓ 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

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
- ✓ Attend regional community planning events; join regional housing associations

REDEVELOPMENT

PERFORMANCE MEASUREMENTS

Measurement	FY10 Actual	FY11 Estimate	FY12 Budget
Reduction in city-wide inventory of rental housing units	0	(227)	(10)
Increase in inventory of owner-occupied housing units	1	1	1
Disposition of city-owned parcels for redevelopment purposes	1	1	1
Property owners and prospective developers recruited/assisted in evaluating investments within redevelopment areas	5	4	5
Parcels acquired through parcel assembly & disposition process	1	1	1
Increase in aggregate planned private investment within designated redevelopment areas at full build-out	$5,000,000	$5,000,000	$1,000,000
Increase in annual private investment within redevelopment areas	$3,000,000	$5,000,000	$5,000,000
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	$130,000	$130,000	$130,000

GOALS ACCOMPLISHED

- ◊ Initiated the redesign of Hedges/West Dixie neighborhood and provided traffic concept and land plan
- ◊ Received $130,000 in Community Development Block Grant funds for demolition of blighted structures
- ◊ Created foreclosure database for assistance with school enrollment planning and monitoring the neighborhood and fiscal impacts of foreclosures
- ◊ Facilitated the demolition of Preston Chase apartment complex
- ◊ Stabilized parcels in redevelopment area by demolishing eight dilapidated duplexes
- ◊ Completed the process to establish Marietta-Cobb New Markets Fund, Inc. Community Development Entity (CDE)
- ◊ Orchestrated the management of a $785,000 Federal energy grant which included the LED Streetlight project and HVAC retrofit project of City Hall and Fire Station 51
- ◊ Conducted strategic planning retreat with Marietta Redevelopment Corporation (MRC) Board of Directors
- ◊ Assisted with the incorporation of Lemon Street Heritage Group to facilitate historic preservation within redevelopment areas
- ◊ Entered into joint marketing agreement with private property owner for disposition of city-owned property
- ◊ Established partnerships with Life University and Southern Polytechnic State University for redevelopment-based campus master planning
- ◊ Created social media accounts to communicate activities of the MRC to the public in real time

REDEVELOPMENT

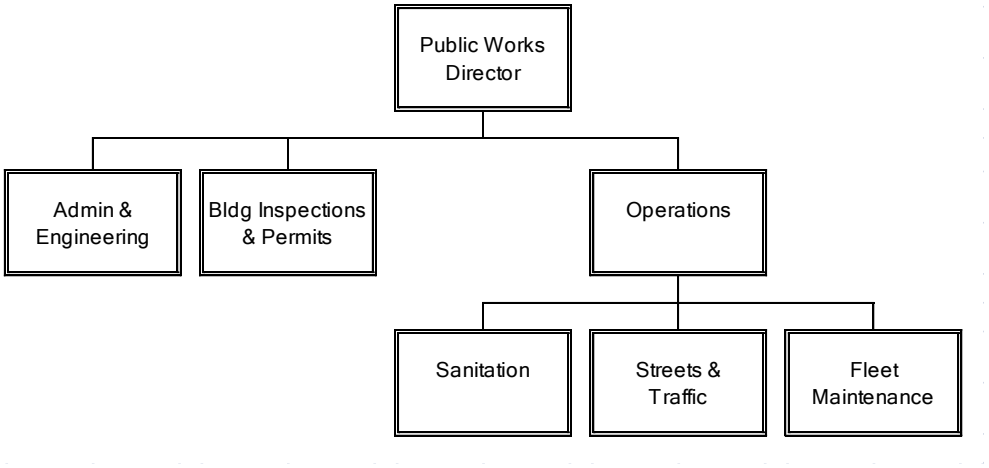
EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	93,971	178,265	185,662	187,882	186,045
Operating Services	72,951	83,308	27,755	31,098	8,000
Capital	0	1,834	0	0	0
Total Budget	**166,922**	**263,407**	**213,417**	**218,980**	**194,045**
Change over prior year	---	57.80%	-18.98%	2.61%	-11.39%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Redevelopment Director	1	1	1	1	1
Project Manager	1	1	1	1	1
Total Budgeted Positions	**2**	**2**	**2**	**2**	**2**

PUBLIC WORKS



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

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

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

The 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. 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	FY10 Actual	FY11 Estimate	FY12 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

- ◊ Installed alternative traffic detection system and began testing phase
- ◊ Fleet division was recognized by Fleet Equipment Magazine as one of the top 100 fleet maintenance operations in the country for the fifth year in a row
- ◊ Finalized a list of ten projects to be funded by a countywide SPLOST if approved by voters in March
- ◊ Teamed up with GA Department of Corrections on a program that allows the City to utilize Cobb community service workers to help clean the City; projected savings is $168,000 per year
- ◊ Contract was approved between the City and GA Department of Transportation for the purchase of a right-of-way for walking, hiking and biking trails along Powder Springs Street
- ◊ Honored Senior Urban Planner and Assistant Director for efforts in obtaining multiple grants worth over $3.5 million to fund transportation and streetscape improvements
- ◊ Was awarded $1.45 million through the Transportation Enhancements program of the Georgia Department of Transportation for Atherton Square revitalization project, Cemetery Trail project and South Trail improvement projects
- ◊ Was awarded federal grant funding through Safe Routes to School (SRTS) program for safety improvements which promote safe walking and cycling to school
- ◊ Received grant from Atlanta Regional Commission through the LCI program to fund the second phase of improvements on Franklin Road

PUBLIC WORKS

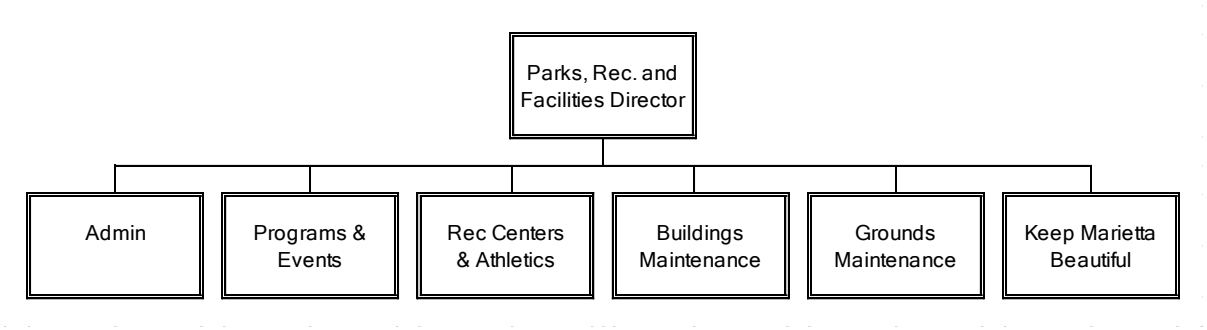
EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	4,887,903	5,299,835	5,054,901	4,971,788	5,485,611
Operating Services	2,479,311	2,285,127	1,829,030	1,787,108	1,866,104
Capital	251,273	156,638	22,000	0	0
Total Budget	**7,618,487**	**7,741,600**	**6,905,931**	**6,758,896**	**7,351,715**
Change over prior year	---	1.62%	-10.79%	-2.13%	8.77%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 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
Development Coordinator	1	0	0	0	0
SPLOST Technician	0	1	1	1	1
SPLOST Support Specialist	0	0	1	1	1
Transportation Engineer	1	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
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	1	1	1	1	1
Safety & Training Coordinator	0	0	0	1	1
Admin. Assistant I - Streets & Traffic	1	1	1	1	1
Streets Supervisor	1	1	1	1	1
Streets Foreperson	6	6	6	5	5
Equipment Operator - Streets	6	6	6	6	6
Maintenance Technician - Streets	0	1	1	1	1
Streets City Service Worker I	4	3	3	3	3
Streets City Service Worker II	16	16	16	16	16
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
Total Budgeted Positions	**112**	**112**	**113**	**113**	**113**

PARKS, RECREATION AND FACILITIES



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

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

The 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; 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	FY10 Actual	FY11 Estimate	FY12 Budget
Parks & Recreation:			
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
Buildings & Grounds Maintenance:			
Technical:			
Projects	5	7	12
Work Orders	1,046	1,450	1,600
Vandalism Incidents	26	30	25
Grounds:			
Projects	5	5	12
Work Orders	322	380	475
Vandalism Incidents	30	32	20
Community Service Program:			
Work Orders	35	38	45

GOALS ACCOMPLISHED

- ◊ Continued to support Marietta Tree Keepers and Keep Marietta Beautiful programs
- ◊ Continued to provide technical and labor support for all City-sponsored special events
- ◊ Site of the old Preston Chase apartments was prepared for future development as a new City park
- ◊ Keep Marietta Beautiful offered free document shredding of confidential or sensitive information
- ◊ Adopted a new recycling logo after choosing the winner of an online contest sponsored by the City
- ◊ City Council signed contract with a private baseball group to operate Aviation Baseball Complex, saving the City approximately $60,000 per year in maintenance and utility costs
- ◊ Improvements to Hickory Hills Park estimated at $1.7 million will be funded by the $25 million Parks Bond approved in November 2009
- ◊ Began renovation at Laurel Park which includes improvement of spillways and dredging the lakes; project will be completed in the fall of 2012
- ◊ Completed installation of shade structure in the playground at Whitaker Park; future improvements include pedestrian level lighting around the walking trail

PARKS, RECREATION AND FACILITIES

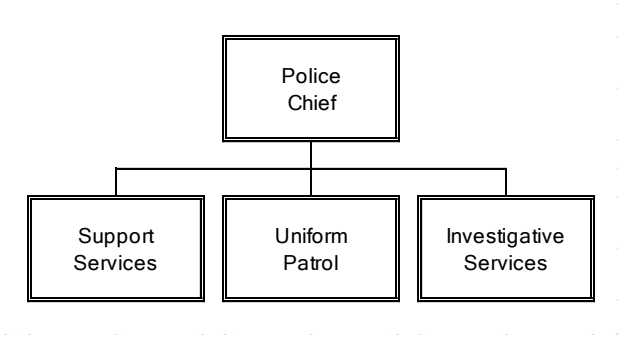
EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	1,746,976	1,715,031	1,714,738	1,639,420	1,825,890
Operating Services	1,201,724	944,527	1,067,749	929,673	976,037
Capital	257,447	287,118	47,529	75,795	0
Total Budget	**3,206,147**	**2,946,676**	**2,830,016**	**2,644,888**	**2,801,927**
Change over prior year	---	-8.09%	-3.96%	-6.54%	5.94%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Parks, Rec. and Facilities Director	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Recreation Services Manager	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
Buildings & Grounds Superintendent	1	1	1	1	1
Administrative Assistant I - Bldgs.	1	1	1	1	1
Buildings Supervisor	1	1	1	1	1
Buildings CS Worker II - Bldgs Maint	1	1	1	1	1
Senior Maintenance Tech	2	2	2	2	2
Maintenance Technician	2	2	2	2	2
Grounds Foreperson	3	2	2	2	2
Grounds Supervisor	0	1	1	1	1
Grounds City Service Worker I	3	2	2	2	2
Grounds City Service Worker II	6	6	6	6	6
Total Budgeted Positions	**32**	**31**	**31**	**31**	**31**

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; develop strategies with other law enforcement agencies

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: Increase 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
- ✓ Review field training program and make recommendations for improvement
- ✓ Develop career counseling program

Goal 4: Enhance community policing practices

- ✓ Streamline existing community engagement programs
- ✓ Assess civic involvement
- ✓ Conduct public safety forums
- ✓ Review current community policing training program and implement changes as necessary



POLICE

PERFORMANCE MEASUREMENTS

Measurement	FY10 Actual	FY11 Estimate	FY12 Budget
Crime Caseload:			
Murder	4	3	3
Rape	21	14	14
Robbery	154	146	146
Aggravated Assault	173	125	125
Burglary	772	733	733
Larceny	2,050	1,948	1,948
Auto Theft	181	172	172
Average response time for emergency priority calls (minutes)	4	4	4
Compliance rate with National and State Certification Standards	100%	100%	100%
Training cost per sworn officer	$3,135	$3,200	$3,200
% 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
- ◊ Hosted the 2010 National Night Out with participation from four apartment complexes on Franklin Road
- ◊ Received grant of $53,995 from the Department of Justice to purchase two new patrol vehicles
- ◊ In conjunction with Drug Enforcement Administration (DEA), collected and destroyed expired, unused and unwanted prescription drugs
- ◊ Hosted Citizens' Police Academy which offered citizens demonstrations, role-playing scenarios, ride-alongs with officers and hands-on training
- ◊ Police officer was named Public Safety Employee of the Year by Cobb Chamber of Commerce
- ◊ Police Chief was named Outstanding Chief of the Year by Georgia Association of Chiefs of Police (GACP)
- ◊ Awarded $252,800 by the Governor's Office of Highway Safety (GOHS) to create and implement ways to improve highway safety; grant is part of GOHS's Highway Enforcement of Aggressive Traffic (HEAT) program
- ◊ Enhanced available technology through the purchase of license plate recognition software, thermal imaging devices and GuideSTAR criminal intelligence software
- ◊ Enhanced community policing practices through the use of Nixle service, a communication service which allows notification/information of criminal activity to be delivered to local residents by cell phone, email and the internet in real time
- ◊ Held a public Open House which included tours of the Police Department and Municipal Court, firearms safety seminar, narcotics display, crime scene processing equipment, K-9 demonstrations, SWAT equipment display and firearms training simulator
- ◊ Raised approximately $25,000 for Special Olympics during "Cops on Doughnut Shops" eighth annual fundraiser
- ◊ Together with members of Marietta Fire department, saved the life of a woman having a massive heart attack along I-75

POLICE

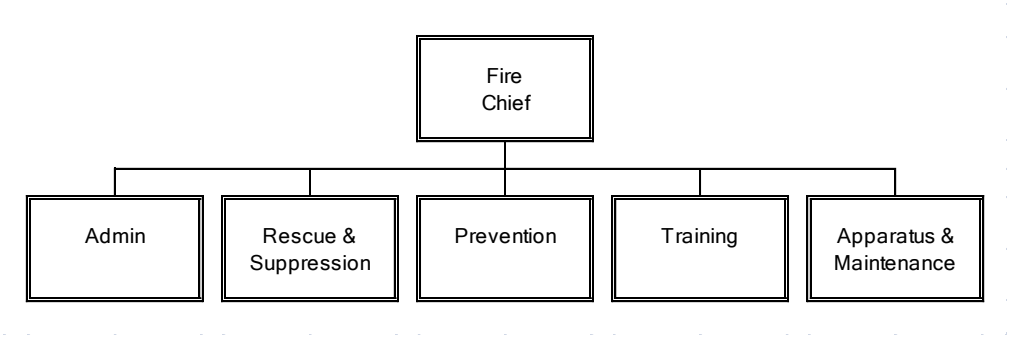
EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	11,018,535	11,283,104	10,593,430	11,403,368	11,609,730
Operating Services	1,974,779	1,832,009	1,786,167	1,809,106	1,878,393
Capital	390,634	356,371	2,760	162,977	0
Total Budget	**13,383,948**	**13,471,484**	**12,382,357**	**13,375,451**	**13,488,123**
Change over prior year	---	0.65%	-8.08%	8.02%	0.84%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Chief	1	1	1	1	1
Deputy Chief	2	2	2	2	2
Commander	5	5	5	0	0
Major	0	0	0	5	5
Lieutenant	8	8	8	8	8
Sergeant	15	15	15	15	15
Senior Officer	13	19	19	19	19
Officer	94	89	89	89	89
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	3	3
Total Budgeted Positions	**171**	**172**	**172**	**175**	**175**

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

- ✓ Promote and encourage the State of Georgia to adopt the International Building Codes which require sprinkler systems in all new one and two family dwellings
- ✓ Work closely with Home Fire Sprinkler Coalition to offer grants and incentives to homeowners who retrofit their structures with sprinkler systems
- ✓ Continue to require and promote annual inspections of commercial and residential fire suppression systems
- ✓ Research and partner with industry to develop affordable free-standing self-contained sprinkler systems for home installation

Goal 2: Promote wellness and achieve physical fitness through on-going program of functional exercise and proper nutrition

- ✓ 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 3: 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 the addition of advanced equipment
- ✓ Implement Continuity of Operations Plan (COOP): conduct tabletop exercises to validate; reevaluate on a biannual basis; conduct full scale exercise; restructure Crisis Management team to increase proficiency and response



FIRE

PERFORMANCE MEASUREMENTS

Measurement	FY10 Actual	FY11 Estimate	FY12 Budget
Total calls for service (all incidents)	10,103	10,270	10,600
Units dispatched to calls for service	15,022	15,300	15,600
Total Fire Calls	276	290	310
Structure fires	100	110	120
EMS (Emergency Medical Services) calls	4,342	4,400	4,500
ALS (Advanced Life Support) units in service	6	6	6
Plan reviews of commercial property	419	435	450
Business inspections	4,680	4,720	4,900
Fire investigations	79	82	85
Total training hours per firefighter (fire and medical)	84	84	84
% of ALS responses in 6 minutes or less	86%	88%	90%
% of recruits employed after 1 year	N/A	80%	100%
% of uniformed personnel who are paramedics	47%	49%	51%

GOALS ACCOMPLISHED

- ◊ Held training exercise at Preston Chase apartments through controlled burns of the 22 buildings in the apartment complex
- ◊ Researched, evaluated and ordered new ladder truck; will take delivery in May 2011
- ◊ Received grant for $285,000 from the Federal Emergency Management Agency (FEMA) for the purchase of 68 Self Contained Breathing Apparatuses (SCBA's)
- ◊ Installed and implemented new software called "Firehouse" which will improve fire reporting and record keeping for the department
- ◊ Developed functional job-related annual fitness evaluation ("Blitz") which will demonstrate the participant's firefighting fitness ability
- ◊ Completed and implemented the Marietta Emergency Operations Plan (MEOP)
- ◊ Upgraded Crisis Management Center (CMC) technology, including traffic camera monitors and a live CAD feed into the CMC from Cobb 911
- ◊ Together with members of Marietta Police department, saved the life of a woman having a massive heart attack along I-75
- ◊ Participated in the eighth annual fundraiser "Cops on Doughnut Shops" which raised approximately $25,000 for Special Olympics
- ◊ With support from Home Fire Sprinkler Coalition, held a fire demonstration to illustrate the benefits of home fire sprinkler systems



FIRE

EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	9,558,987	10,030,814	10,145,171	9,938,807	10,155,761
Operating Services	1,162,268	971,205	1,100,647	875,768	951,627
Capital	1,014,565	178,045	7,600	0	0
Total Budget	**11,735,820**	**11,180,064**	**11,253,418**	**10,814,575**	**11,107,388**
Change over prior year	---	-4.74%	0.66%	-3.90%	2.71%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 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	1	1	1
Lieutenant Medic - Suppression	13	13	14	14	14
Firefighter Engineer	14	14	14	12	12
Firefighter Engineer Medic	19	19	19	21	21
Firefighter Medic	0	0	0	0	8
Firefighter III	0	0	1	1	0
Firefighter II	2	2	12	12	17
Firefighter I	59	59	48	48	36
Assistant Chief - Prevention	1	1	1	1	1
Admin. Assistant I - Prevention	1	1	1	1	1
Lieutenant - Prevention Officer	1	2	2	1	1
Lieutenant - Prevention Officer,Medic	2	2	2	3	3
Inspector - Fire Codes	1	0	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
Total Budgeted Positions	**135**	**135**	**135**	**135**	**135**

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: $38,558 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; $2,000 for the Old Zion Baptist Church Heritage Museum; $1,529 for Cobb Landmarks; and $72,038 for Emergency Contingency/Tourism Development.

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	0	0	0	0	-1,010,000
Tourism - Welcome Center	736,041	647,650	570,872	517,500	585,625
Tourism - Cobb Convention Center	437,859	373,592	339,843	373,670	364,388
Tourism - Marietta Conference Center	670,645	572,211	520,519	572,330	558,112
Operating Services	567,808	480,625	483,362	385,602	412,125
Indirect Cost Transfer to BLW Fund	2,941,998	3,163,836	3,099,444	3,009,147	3,009,147
Transfer to Golf Course	384,831	367,677	399,345	398,670	399,042
Transfer to Pension Fund	140,000	0	220,000	160,000	0
Miscellaneous Operating Transfers	2,000	2,000	0	931,400	0
Transfer to Health Fund	1,030,967	800,967	800,967	1,077,738	1,077,738
Miscellaneous Expenses	14,656	319	2,972	34	1,000
Capital	0	0	0	300,000	207,817
Total Budget	**6,926,805**	**6,408,877**	**6,437,324**	**7,726,091**	**5,604,994**
Change over prior year	---	-7.48%	0.44%	20.02%	-27.45%

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 Aurora Fire Museum Fund accounts for the expenditures of the fire museum as well as the restoration of antique fire engines. 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. 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 Parks and Tree Funds track bond proceeds, miscellaneous projects as stipulated by donors and expenditures associated with the tree-planting program.

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 and the development of new parks. The SPLOST 2005 Fund accounts for the capital expenditures incurred in carrying out the City's Transportation Improvement Projects and the countywide radio communications project. The SPLOST 2011 Fund provides funding for road re-engineering, sidewalk construction, traffic congestion relief, road resurfacing and capital improvements. 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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Operating Services	0	0	0	2,249,731	2,780,306
Change over prior year	---	---	---	100.00%	23.58%

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Operating Services	400,397	959,626	851,154	851,155	911,755
Capital	802,813	161,919	497,967	157,864	0
Total Budget	**1,203,210**	**1,121,545**	**1,349,121**	**1,009,019**	**911,755**
Change over prior year	---	-6.79%	20.29%	-25.21%	-9.64%

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	61,544	49,278	66,880	84,081	92,525
Operating Services	267,469	264,533	306,896	306,145	292,739
Capital	0	16,375	0	0	0
Total Budget	**329,013**	**330,186**	**373,776**	**390,226**	**385,264**
Change over prior year	---	0.36%	13.20%	4.40%	-1.27%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
City Service Worker I	1	1	1	1	1
City Service Worker II	1	1	1	1	1
Total Budgeted Positions	**2**	**2**	**2**	**2**	**2**

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	461,455	546,906	650,128	678,205	682,127
Operating Services	275,458	376,439	279,674	249,607	177,906
Housing Assistance Payments	4,935,491	4,818,209	4,707,086	4,575,445	4,577,916
Capital	0	3,680	95,950	0	0
Total Budget	**5,672,404**	**5,745,234**	**5,732,838**	**5,503,257**	**5,437,949**
Change over prior year	---	1.28%	-0.22%	-4.00%	-1.19%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Supervisor-Housing Choice Vouchers	1	0	0	0	0
Manager-Housing Choice Vouchers	0	1	1	1	1
Housing Assistance Officer	4	4	4	4	4
Family Self-Sufficiency Coordinator	0	0	1	1	1
Housing Specialist	1	1	1	1	1
Intake Specialist	1	1	1	1	1
Housing Inspector	1	1	1	1	1
Accountant	1	1	1	1	1
Intake Clerk	1	1	1	1	1
Total Budgeted Positions	**10**	**10**	**11**	**11**	**11**

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	153,098	160,051	167,268	173,062	180,932
Operating Services	5,995	2,283	1,770	31,621	21,551
Capital	2,691	0	0	0	0
Total Budget	**161,784**	**162,334**	**169,038**	**204,683**	**202,483**
Change over prior year	---	0.34%	4.13%	21.09%	-1.07%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Manager of Housing Programs	1	1	1	1	1
Community Development Specialist	1	1	1	1	1
Total Budgeted Positions	**2**	**2**	**2**	**2**	**2**

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	126,954	148,971	171,195	171,230	72,604
Operating Services	105,817	149,232	171,775	101,521	21,505
Capital	23,442	13,388	12,000	3,216	0
Total Budget	**256,213**	**311,591**	**354,970**	**275,967**	**94,109**
Change over prior year	---	21.61%	13.92%	-22.26%	-65.90%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Weed & Seed Site Coordinator	1	1	1	1	1
Community Hub Coordinator	0	1	1	1	1
Total Budgeted Positions	**1**	**2**	**2**	**2**	**2**

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	12,028	12,660	12,373	8,658	13,721
Operating Services	211,895	159,745	293,363	560,716	200,500
Capital	75,065	29,898	18,263	244,482	0
Total Budget	**298,988**	**202,303**	**323,999**	**813,856**	**214,221**
Change over prior year	---	-32.34%	60.16%	151.19%	-73.68%

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Operating Services	129,804	90,677	307,831	168,658	750,000
Capital	358,000	353,136	177,844	576,614	0
Total Budget	**487,804**	**443,813**	**485,675**	**745,272**	**750,000**
Change over prior year	---	-9.02%	9.43%	53.45%	0.63%

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Operating Services	0	0	0	0	108,766
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 has complemented the display of historical fire service equipment and photographs.

EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Operating Services	1,951	920	0	757	0
Change over prior year	---	-52.84%	-100.00%	100.00%	-100.00%

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Operating Services	2,217,010	1,891,607	1,720,724	1,891,999	1,845,000
Change over prior year	---	-14.68%	-9.03%	9.95%	-2.48%

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Operating Services	457,723	411,198	355,782	374,871	355,000
Change over prior year	---	-10.16%	-13.48%	5.37%	-5.30%

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	90,520	55,096	62,027	58,429	62,697
Operating Services	79,667	105,932	153,060	84,269	72,925
Total Budget	**170,187**	**161,028**	**215,087**	**142,698**	**135,622**
Change over prior year	---	-5.38%	33.57%	-33.66%	-4.96%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Museum Director	1	0	0	0	0
Museum Coordinator	0	1	1	1	1
Total Budgeted Positions	**1**	**1**	**1**	**1**	**1**

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 AND TREE FUNDS

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

EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Operating Services	239,041	83,142	28,010	5,152	0
Capital	2,756	205,089	0	0	0
Total Budget	**241,797**	**288,231**	**28,010**	**5,152**	**0**
Change over prior year	---	19.20%	-90.28%	-81.61%	-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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	0	0	0	84,778	90,170
Operating Services	0	0	240,261	144,408	0
Capital	0	0	2,758,386	1,479,205	2,409,830
Total Budget	**0**	**0**	**2,998,647**	**1,708,391**	**2,500,000**
Change over prior year	---	---	100.00%	-43.03%	46.34%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Landscape Architect / Project Mgr.	0	0	0	1	1
Total Budgeted Positions	**0**	**0**	**0**	**1**	**1**

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

SPLOST 2005 FUND

The SPLOST 2005 Fund is the accounting entity for the expenditures related to the 1% Special Purpose Local Option Sales Tax (SPLOST) 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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	0	0	128,689	213,543	190,617
Operating Services	515,174	424,363	1,039,352	3,944,621	5,569,227
Capital	10,508,272	12,793,692	11,518,418	6,959,934	2,595,370
Total Budget	**11,023,446**	**13,218,055**	**12,686,459**	**11,118,098**	**8,355,214**
Change over prior year	---	19.91%	-4.02%	-12.36%	-24.85%

The City dedicates 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. The amount budgeted in Personal Services above accounts for the first 9 months of the fiscal year; the remaining 3 months are budgeted in the SPLOST 2011 Fund.

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
SPLOST Project Manager	0	0	0	1	0.75
Total Budgeted Positions	**0**	**0**	**0**	**1**	**0.75**

The SPLOST Project Manager position is a contract position that will expire when the SPLOST projects are complete. This position is funded by SPLOST 2005 for the first 9 months of the fiscal year and charged to SPLOST 2011 for the last 3 months of the fiscal year.

SPLOST 2011 FUND

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

EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	0	0	0	0	72,585
Capital	0	0	0	0	3,563,500
Total Budget	**0**	**0**	**0**	**0**	**3,636,085**
Change over prior year	---	---	---	---	100.00%

The City dedicates 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. The amount budgeted in Personal Services above accounts for the last 3 months of the fiscal year; the first 9 months are budgeted in the SPLOST 2005 Fund.

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
SPLOST Project Manager	0	0	0	0	0.25
Total Budgeted Positions	**0**	**0**	**0**	**0**	**0.25**

The SPLOST Project Manager position is a contract position that will expire when the SPLOST projects are complete. This position is funded by SPLOST 2005 for the first 9 months of the fiscal year and charged to SPLOST 2011 for the last 3 months of the fiscal year.

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.

EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Operating Services	0	0	13,122,784	13,167,407	0
Change over prior year	---	---	100.00%	0.34%	-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 FY12 are as follows:

Bond Issue	Principal	Interest	Total
School 2009A Refunding	$2,720,000	$974,425	$3,694,425
Public Safety 2009B Refunding	$1,170,000	$214,900	$1,384,900
School 2009C Refunding	$1,405,000	$42,150	$1,447,150
Parks 2009D	$965,000	$1,057,525	$2,022,525
Total	$6,260,000	$2,289,000	$8,549,000

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

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

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

EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Operating Services	47,948,196	7,744,079	53,792,080	9,830,620	9,654,425
Change over prior year	---	-83.85%	594.62%	-81.72%	-1.79%

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	2,514,594,753
Debt limit: 10% of assessed value	251,459,475
Less: Debt applicable to debt limit	53,550,000
Legal debt margin	197,909,475

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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.

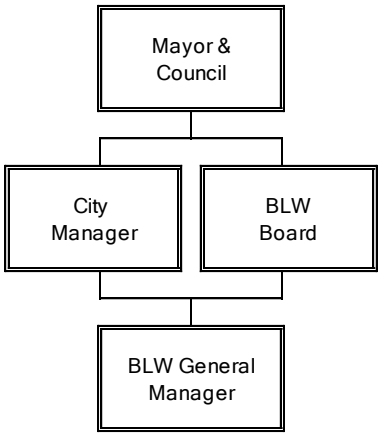
BOARD OF LIGHTS AND WATER FUND
SUMMARIZED OPERATING BUDGET FY2012

BLW Departments	Personal Services	Operating Services	Capital	Total Budget
General Administration				
BLW Board	25,200	10,050	0	35,250
General Manager's Office	227,407	138,544	0	365,951
Board Attorney	0	40,000	0	40,000
Total General Administration	**252,607**	**188,594**	**0**	**441,201**
Utility Marketing	**310,798**	**537,043**	**0**	**847,841**
Electrical				
Administration	268,156	257,006	0	525,162
Engineering	1,267,345	410,814	4,286,730	5,964,889
Warehouse	346,349	50,746	59,000	456,095
Distribution	4,038,240	1,686,490	2,931,469	8,656,199
Operations & Maintenance	1,163,696	515,390	589,940	2,269,026
Cost of Goods Sold	0	83,317,749	0	83,317,749
Total Electrical	**7,083,786**	**86,238,195**	**7,867,139**	**101,189,120**
Water and Sewer				
Administration	533,108	188,893	82,000	804,001
Engineering	334,775	67,160	0	401,935
Pump Station Maintenance	120,276	55,485	0	175,761
Meter Maintenance	497,783	75,055	598,000	1,170,838
Water Distribution	554,967	325,293	2,789,000	3,669,260
Wastewater Collection	740,530	388,440	2,351,000	3,479,970
Cost of Goods Sold	0	16,034,195	0	16,034,195
Total Water and Sewer	**2,781,439**	**17,134,521**	**5,820,000**	**25,735,960**

BOARD OF LIGHTS AND WATER FUND
SUMMARIZED OPERATING BUDGET FY2012

BLW Departments	Personal Services	Operating Services	Capital	Total Budget
Customer Care				
Administration	166,553	237,275	0	403,828
Customer Service	1,383,952	716,069	0	2,100,021
Meters and Services	528,029	92,374	20,000	640,403
Mail and Copy Center	96,636	908,349	0	1,004,985
Total Customer Care	**2,175,170**	**1,954,067**	**20,000**	**4,149,237**
Business Analysis	**362,681**	**112,426**	**9,900**	**485,007**
Information Technology (IT)				
IT	1,059,701	1,131,127	269,229	2,460,057
Network Services	613,182	1,285,170	445,000	2,343,352
Total Information Technology	**1,672,883**	**2,416,297**	**714,229**	**4,803,409**
Non-departmental	**2,258,440**	**17,984,621**	**0**	**20,243,061**
Total Operating Budget	**$16,897,804**	**$126,565,764**	**$14,431,268**	**$157,894,836**

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 Information Technology. The General Manager's Office is also the interface with outside organizations such as the Cobb County-Marietta Water Authority, Cobb County Water System, Georgia Public Web and the Municipal Electric Authority of Georgia.

The BLW has an annual budget of $160 million and currently employs over 200 people. It is the largest municipal utility in the State, serving 45,000 customers.

GENERAL ADMINISTRATION

MISSION STATEMENT

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

GOALS AND ACTIONS

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

- ✓ Increase revenues and sales margins through new marketing programs, economic development initiatives and pricing options
- ✓ Develop meaningful financial performance indicators for monitoring the financial health of the BLW; benchmark these indicators against state and national utilities
- ✓ Evaluate opportunities to optimize existing generation assets and analyze future supply and capacity options
- ✓ 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 potential areas for improvement
- ✓ 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

- ✓ Identify key management positions and their required skill sets and experience
- ✓ 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
- ✓ Assess customer satisfaction among all customer classes; identify issues and measure results through customer satisfaction surveys

Goal 5: Ensure emergency preparedness and training

- ✓ Participate in disaster preparedness exercises; coordinate activities through the Crisis Management Center
- ✓ Develop and practice emergency evacuation procedure for BLW campus
- ✓ Develop and maintain Emergency Operations Plan for electric and water services
- ✓ 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	FY10 Actual	FY11 Estimate	FY12 Budget
Meetings Held:			
Board of Lights and Water – Regular	12	12	12
Board of Lights and Water – Special	1	1	2
Board of Lights and Water Committees	5	5	5
Resolutions Executed	30	28	50

GOALS ACCOMPLISHED

- ◊ Ensured water and electrical system reliability through infrastructure testing, inspections, thermography scans and replacement
- ◊ Successfully completed $19.9 million in capital projects for electric, water and sewer infrastructure
- ◊ Upgraded meter reading software, telephone system, call center programs and Click2Gov
- ◊ Completed Key Account survey which resulted in 95% satisfaction rating
- ◊ Earned Reliable Public Power Provider (RP3) recognition from the American Public Power Association, the first in the state and one of 154 out of more than 2,000 public power utilities nationwide
- ◊ Awarded the 2010 Distribution System of the Year/Best Water Distribution System in the State by the Georgia Association of Water Professionals (GAWP) in the category of cities in the 10,000-50,000 customers group
- ◊ Hampton Apartments conversion to individual meters yielded increased annual revenue of $100,000
- ◊ Developed policy for metering/line extensions at Southern Polytechnic State University
- ◊ Collaborated with Electric Cities of Georgia to develop GreenStreet Energy Efficiency Program and secured stimulus funding
- ◊ Achieved 92% market penetration in multi-family homes yielding increased annual revenue of $145,695
- ◊ Developed Transition Rider for customers on special rates, resulting in recurring revenues of $1 million beginning January 2011
- ◊ Secured annual revenues of $1.37 million through major marketing construction projects

GENERAL ADMINISTRATION

EXPENDITURE SUMMARY

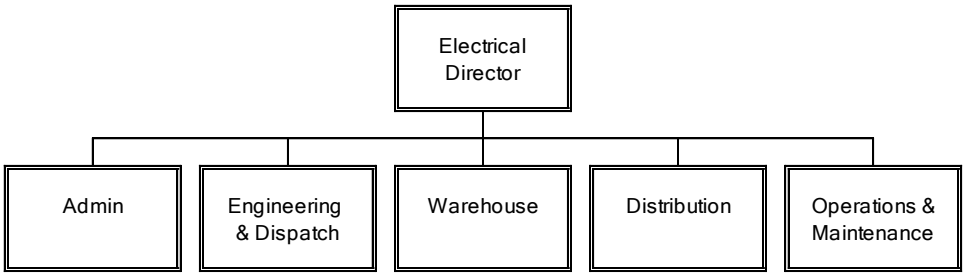
Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	242,244	256,736	284,790	254,299	252,607
Operating Services	133,925	145,337	148,485	154,424	188,594
Capital	3,477	0	0	0	0
Total Budget	**379,646**	**402,073**	**433,275**	**408,723**	**441,201**
Change over prior year	---	5.91%	7.76%	-5.67%	7.95%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 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
Total Budgeted Positions	**9**	**9**	**9**	**9**	**9**

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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

- ✓ Monitor and report System Average Interruption Duration Index (SAIDI) and System Average Interruption Frequency Index (SAIFI); utilize results to direct system maintenance and rehabilitation efforts
- ✓ 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 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
- ✓ Visually inspect 10% of wooden poles annually; perform ground-line test as needed and replace under-strength poles

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 and install fiber for internal substation communication and control
- ✓ Replace lighting on I-75 with lower maintenance lighting

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
- ✓ Implement new Distribution Tree Trimmer Step Program

Goal 4: Ensure emergency preparedness and training

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

Marietta POWER
Dependable Electric Energy

ELECTRICAL

PERFORMANCE MEASUREMENTS

Measurement	FY10 Actual	FY11 Estimate	FY12 Budget
New Customer Work Orders	20	25	50
Line Clearance (miles)	129	124	125
Trees Removed on System	302	293	320
Meter Site Audits	547	450	450
Transformer Infrared Scanning	424	400	400
Average Annual Outage Duration (minutes)	153	120	120
Lighting Repair Work Orders	1,731	1,800	1,800
Vehicular Incidents	5	6	5
Personnel Injuries	12	12	12

GOALS ACCOMPLISHED

- ◊ Replaced 10% of cross-link primary underground voltage cable
- ◊ Completed 25% of substation preventative maintenance
- ◊ Inspected 10% of single phase underground transformers at various locations
- ◊ Conducted monthly safety and training meetings
- ◊ Completed thermography scans of 20 substations and 35 key customer accounts
- ◊ Developed program for small business customers to reduce energy use, apply proper water management and create a more comfortable working environment, resulting in a possible credit of up to $1,500 on power
- ◊ Offered free energy-efficiency kits to the first 300 customers who submitted an online energy audit
- ◊ Upgraded and converted selected portions of Franklin Road
- ◊ Updated the feeder and substation contingency switching plan
- ◊ Upgraded and converted Fairground Street from Allgood Road to Roswell Street
- ◊ Earned Reliable Public Power Provider (RP3) recognition from the American Public Power Association, the first in the state and one of 154 out of more than 2,000 public power utilities nationwide
- ◊ Upgraded Water SCADA Remote Terminal Units (RTUs)



ELECTRICAL

EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	6,265,457	6,864,557	8,032,695	6,997,938	7,083,786
Operating Services	2,664,268	2,514,048	2,640,870	2,815,118	2,920,446
Cost of Goods Sold	61,866,177	65,264,775	69,987,708	76,060,881	83,317,749
Capital	12,018,781	10,935,490	7,637,503	6,849,576	7,867,139
Total Budget	**82,814,683**	**85,578,870**	**88,298,776**	**92,723,513**	**101,189,120**
Change over prior year	---	3.34%	3.18%	5.01%	9.13%

PERSONNEL DETAIL (continued on next page)

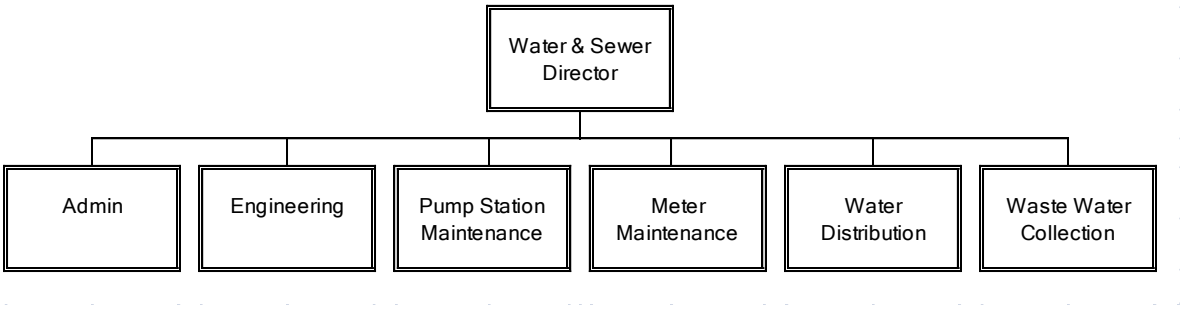
Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Electrical Director	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1
Training & Safety Manager	1	1	1	1	1
Utility Network & Applications Mgr.	1	0	0	0	0
Utility Network Analyst	1	1	1	0	0
Engineering Manager	1	1	1	1	1
Administrative Assistant 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	4	4
Engineering Assistant	1	1	1	0	0
Power Control Technician	5	4	4	4	4
Master Control Technician	1	1	1	1	1
Utility Network Analyst	0	0	0	1	1
Warehouse Manager	1	1	1	1	1
Warehouse Foreperson	1	1	1	1	1
Warehouse Material Processor	3	3	3	3	3
SUBTOTAL	26	24	24	24	24

ELECTRICAL

PERSONNEL DETAIL (continued from previous page)

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 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	14	15	15	15	15
Line Worker	17	16	16	16	16
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
SUBTOTAL	63	63	63	63	63
TOTAL BUDGETED POSITIONS	**89**	**87**	**87**	**87**	**87**

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 use 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 10% 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 906 high and medium hazard backflow locations through the review of inspection records on all locations
- ✓ Perform uni-directional flushing of 34,700 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 customers
- ✓ 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 on a yearly basis
- ✓ Inspect 40% of sanitary sewer easements; clear 15,700 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 each year
- ✓ 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

- ✓ Implement E-plan process for developers to submit plans, receive comments, make revisions and receive approval on-line
- ✓ Automate meter change-out data entry process

WATER AND SEWER

PERFORMANCE MEASUREMENTS

Measurement	FY10 Actual	FY11 Estimate	FY12 Budget
% Unbilled Water	10.0%	<8.0%	<11.7%
Water Distribution - Failures per 100 miles of pipe	42.2	47.0	<35.4
Wastewater Collection – Failures per 100 miles of pipe	67.9	25.0	<7.2
Water Quality Complaints per 1,000 customers	23.0	15.0	<6.9
Sanitary Sewer Overflows (SSO) per 100 miles of pipe	8.4	6.0	<7.3
Training Hours per employee	24.3	19.0	>20.0

GOALS ACCOMPLISHED

- ◊ Replaced 10% of small meters and GPS locations
- ◊ Replaced chambers in 20% of medium sized meters
- ◊ Tested and calibrated all large meters
- ◊ Ensured compliance of high and medium hazard backflow locations through inspection at various sites
- ◊ Reviewed Vulnerability Assessment recommendations and Emergency Response Plan
- ◊ Administered Disinfection Byproducts Program (DBP) as required by the EPD
- ◊ Completed uni-directional flush of the distribution system
- ◊ Administered water quality sampling as required by the EPD
- ◊ Prepared and distributed Consumer Confidence report to all customers
- ◊ Cleaned approximately 471,000 feet of the collection system
- ◊ Inspected businesses requiring grease control devices to ensure program compliance
- ◊ Inspected sanitary sewer aerial stream crossings
- ◊ Completed Closed Circuit TV (CCTV) inspection of approximately 78,000 feet of the collection system
- ◊ Inspected, exercised and repaired valves in the distribution system
- ◊ Completed collection system hydraulic model to guide rehabilitation projects and determine the impact of redevelopment on system capacity
- ◊ Replaced portions of water distribution lines and 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
- ◊ Developed program for small business customers to reduce energy use, apply proper water management and create a more comfortable working environment, resulting in a possible credit of up to $1,500 on power



WATER AND SEWER

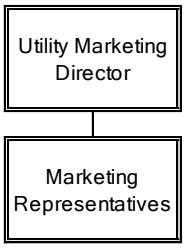
EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	2,531,279	2,639,757	3,128,848	2,646,874	2,781,439
Operating Services	1,097,140	932,896	991,641	1,006,647	1,100,326
Cost of Goods Sold	12,426,505	13,825,638	14,613,399	14,822,882	16,034,195
Capital	6,243,547	6,891,297	6,011,093	4,565,432	5,820,000
Total Budget	**22,298,471**	**24,289,588**	**24,744,981**	**23,041,835**	**25,735,960**
Change over prior year	---	8.93%	1.87%	-6.88%	11.69%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 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	4	4	4	4	4
Wastewater System Operator II	4	4	4	4	4
Total Budgeted Positions	**43**	**43**	**43**	**43**	**43**

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 new and existing commercial markets (non Customer Choice accounts)
- ✓ Achieve competitive sales in existing residential market of 100 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 35 units and Marathon water heater sales of 30 units
- ✓ Achieve 50% and 80% market penetration of electric or dual fuel heat pumps and electric water heating in new single family homes and new multi-family dwellings, respectively
- ✓ Implement Economic Development plan to attract business into the City and BLW service territory

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

- ✓ Evaluate service facilities of all Key Accounts to proactively improve reliability
- ✓ Develop value contracts/agreements with all Key Account customers
- ✓ Continue to develop, implement and monitor conservation/efficiency programs for water and power customers

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

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

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

- ✓ 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
- ✓ Reconcile outdoor lighting audit results with billing records

Goal 6: Identify opportunities to increase sales, develop marketing programs and increase customer satisfaction

- ✓ Develop and implement customer satisfaction survey for Key Accounts
- ✓ Develop and implement customer satisfaction surveys for residential and commercial accounts

UTILITY MARKETING

PERFORMANCE MEASUREMENTS

Measurement	FY10 Actual	FY11 Estimate	FY12 Budget
Market Penetration of Electric/Dual Fuel Heat Pumps and Electric Water Heating in New Single Family Homes	100%	50%	50%
Market Penetration of Electric/Dual Fuel Heat Pumps and Electric Water Heating in New Multi Family Homes	92%	80%	80%
Customer Choice Jobs Competed for and Awarded	100%	100%	100%
Competitive Sales in Residential Market (Kilowatts)	30	50	100
Competitive Sales in Commercial Market	$15,194	$50,000	$75,000
Competitive Sales in Key Account Market	$318,395	$500,000	$125,000
Marathon Water Heaters Sold in Residential Market	12	15	30
Outdoor Lighting Sales	$87,522	$80,000	$85,000
Surge Protection Sales	36	30	35

GOALS ACCOMPLISHED

- ◊ Sold 12 Marathon water heaters to the residential segment in FY10; 10 in FY11 (December YTD)
- ◊ Achieved a success rate of 100% for all Customer Choice jobs competed for and awarded in FY10
- ◊ Achieved a 92% market penetration of electric or dual fuel heat pumps and electric water heating in new multi-family dwellings in FY10
- ◊ Achieved 100% market penetration of electric or dual fuel heat pumps and electric water heating in new single family homes in FY10; 78% in FY11 (December YTD)
- ◊ Achieved competitive sales in existing residential market of 30kW in FY10
- ◊ Achieved Key Account competitive sales of $318,395 in FY10; $380,386 in FY11 (December YTD)
- ◊ Obtained $87,522 in outdoor lighting sales to new and existing customers in FY10; $39,988 in FY11 (December YTD)
- ◊ Completed customer satisfaction survey for Key Accounts
- ◊ Conducted commercial saturation survey to determine appliance saturations, equipment age, water heating fuel saturations, implementation of energy efficiency measures and building descriptions
- ◊ Achieved 100% competitive sales ratio (revenue won/total available revenue) for all Customer Choice jobs for which we competed in FY10
- ◊ Achieved competitive sales in new and existing commercial markets of $15,194 in FY10 (non Customer Choice)
- ◊ Achieved surge protection sales of 36 units in FY10; 27 units in FY11 (December YTD)

UTILITY MARKETING

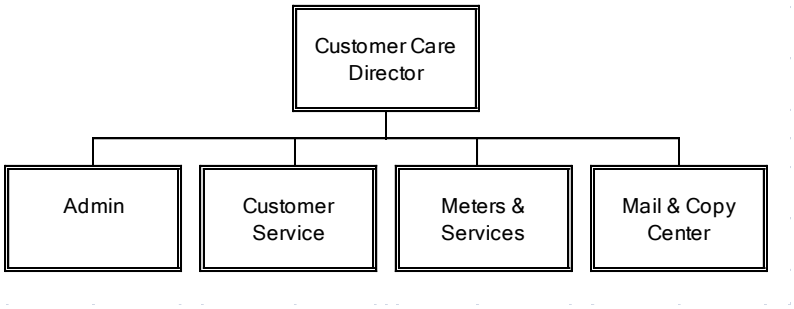
EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	283,901	277,953	362,832	306,556	310,798
Operating Services	190,249	280,363	445,352	415,911	537,043
Capital	1,883	0	0	0	0
Total Budget	**476,033**	**558,316**	**808,184**	**722,467**	**847,841**
Change over prior year	---	17.29%	44.75%	-10.61%	17.35%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Utility Marketing Director	1	1	1	1	1
Marketing Representative	3	2	2	2	2
Administrative Assistant II	0	0	1	1	1
Total Budgeted Positions	**4**	**3**	**4**	**4**	**4**

CUSTOMER CARE



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

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

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

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

CUSTOMER CARE

MISSION STATEMENT

To 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

- ✓ Maintain replacement end point devices for water meters
- ✓ Explore fund verification for checks that are processed internally
- ✓ Maintain bad debt of .5% of revenues
- ✓ 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 1,500 electric meters per year and inspect meter boxes
- ✓ Field test Itron OpenWay Smart Meter
- ✓ Maintain manual meter reading times of less than 250 hours per month
- ✓ Acquire 500 GPS location points for water meters
- ✓ Maintain monthly outbound phone report to track number of calls completed based on total call list

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

- ✓ Explore the possibility of "Screen Pop" technology to reduce wait times
- ✓ Implement process for customers to view all their accounts with a single online sign-on
- ✓ Continue to explore smart metering options to provide two-way communication with customer's meter
- ✓ Develop program to utilize data logger to assist customers who may have a water leak
- ✓ Review bank draft process for ease of use for customers
- ✓ Monitor Gas South Alliance and track customer count and revenues collected

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

- ✓ Review all demand meter changes on a monthly basis to confirm correct multiplier is being applied
- ✓ Conduct rate calculation in the event of a rate change and/or purchased power adjustment
- ✓ Conduct semi-annual rate calculations to verify 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, publications and call center
- ✓ Continue to provide customers information on current events pertaining to the BLW through the *Connected* newsletter
- ✓ Continue quarterly committee meetings 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, current events 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
- ✓ Track Customer Care training/certification program for third level participation
- ✓ Coordinate training with Gas South to ensure adequate training on natural gas alliance

CUSTOMER CARE

PERFORMANCE MEASUREMENTS

Measurement	FY10 Actual	FY11 Estimate	FY12 Budget
Number of Customer Phone Calls	132,016	136,832	136,000
Number of Meter Readings	800,540	791,507	790,500
Annual Meter Reading Hours	2,480	2,200	2,100
Number of Utility Cut-Offs	13,586	15,000	15,500
Uncollectible Accounts as % of Revenue $	0.36%	0.50%	0.50%
Average Wait Time per Customer Call (Minutes)	3.55	3.50	3.50

GOALS ACCOMPLISHED

- ◊ Updated utility billing system to the latest version
- ◊ Upgraded voice recognition system to be Windows 7 compliant
- ◊ Updated Call Center to be Windows 7 compliant
- ◊ Updated Click2Gov and currently implementing latest improvements

Marietta POWER
Dependable Electric Energy

Marietta WATER

CUSTOMER CARE

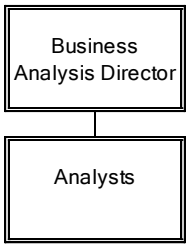
EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	2,105,652	2,202,925	2,387,743	2,119,118	2,175,170
Operating Services	1,496,315	1,485,380	1,540,678	1,689,195	1,954,067
Capital	157,778	90,095	72,935	55,684	20,000
Total Budget	**3,759,745**	**3,778,400**	**4,001,356**	**3,863,997**	**4,149,237**
Change over prior year	---	0.50%	5.90%	-3.43%	7.38%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 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	2	1	1	1	1
Customer Service Representative II	13	14	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	0
Meter Service Worker	2	2	2	2	2
Lead Meter Reader	1	1	1	1	1
Meter Reader	5	4	3	3	3
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
Total Budgeted Positions	**44**	**43**	**42**	**42**	**41**

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 while maintaining reliability

- ✓ Analyze costs over an extended planning horizon to determine cost changes in the out years
- ✓ 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 commercial load data collection process by metering power quality for selected Key Accounts
- ✓ Analyze load data on three City facilities to establish base-line consumption patterns
- ✓ 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
- ✓ Improve electric revenue forecasting process through the use of bill frequency information and detailed billing determinants as well as the introduction of individual customer analyses for special rate customers
- ✓ 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 in support of functional skill needs

BUSINESS ANALYSIS

PERFORMANCE MEASUREMENTS

Measurement	FY10 Actual	FY11 Estimate	FY12 Budget
Marketed electric surplus baseload capacity (Megawatts)	10	12	12

GOALS ACCOMPLISHED

- ◊ Created forecast of water and sewer billing determinants and revenues under new state conservation regulations
- ◊ Performed detailed planning studies for marketing electric generating capacity
- ◊ Together with IT department, automated the process of populating NAICS codes in the billing system
- ◊ Automated four phases of the KBI reporting process
- ◊ Determined affordable level of absorbed cost in setting CY2011 electric purchased power adjustment
- ◊ Created investment procedures to extend the life of MEAG Municipal Competitive Trust past its current expiration date of 2017
- ◊ Developed several analyses and presentations for use in BLW's first Town Hall meeting regarding proposed rate actions
- ◊ Developed and presented detailed analyses of potential risks and rewards involving short-term capacity sales
- ◊ Assisted Marketing department with Key Account billing analyses as the result of rate changes; project management of Marietta City School's Energy Challenge; mailing lists for energy audits, surge suppressors, etc.; and Cognos technical assistance
- ◊ Assisted Electrical department with initial estimation of net plant valuation and evaluation of existing depreciation rate for electric property
- ◊ Assisted Customer Care department with analysis of customer deposits; development of means to identify metering errors; and residential electric rate survey analysis
- ◊ Developed monthly Electric Wholesale sales reports for use in financial reporting

BUSINESS ANALYSIS

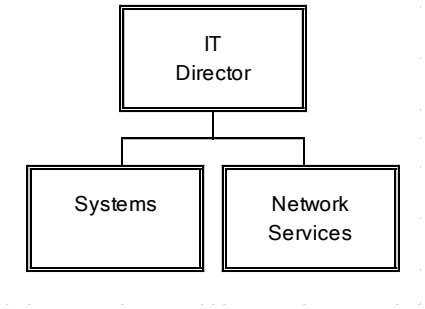
EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	388,534	402,381	364,555	366,905	362,681
Operating Services	118,555	79,831	133,501	73,390	112,426
Capital	36,944	7,232	0	0	9,900
Total Budget	**544,033**	**489,444**	**498,056**	**440,295**	**485,007**
Change over prior year	---	-10.03%	1.76%	-11.60%	10.16%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 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	0	0	0
TOTAL BUDGETED POSITIONS	**5**	**5**	**4**	**4**	**4**

INFORMATION TECHNOLOGY



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

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

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

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INFORMATION TECHNOLOGY

MISSION STATEMENT

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

GOALS AND ACTIONS

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

- ✓ Implement online permitting application for Building Permits, a location-based facility management application for Public Works and a new Asset Management application for Finance and Business Analysis departments
- ✓ Evaluate application virtualization technology for deployment in the enterprise infrastructure
- ✓ Implement Court Records Management system and determine appropriate replacement options to address application deficiencies
- ✓ Review mobile application technology for Code Enforcement, Building Permits and Fire Inspections
- ✓ Develop a finance OLAP cube to assist with data analysis within the Business Analysis department
- ✓ 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 Phase 2 of the Crisis Management application
- ✓ Create Fleet customer survey

Goal 3: Provide useful applications and expanded access to data and services through City/BLW website

- ✓ Evaluate Sunguard Click2Gov applications
- ✓ Develop and implement new City/BLW website
- ✓ Migrate from independent web applications toward GovNow integrated web portal technology to create one profile for citizens and businesses
- ✓ Create online crime mapping incident application
- ✓ Assess and implement internet applications to provide online registration and payment capabilities

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
- ✓ Refresh current ESX servers at City and BLW facilities
- ✓ Increase SAN storage to accommodate future growth
- ✓ Maintain and enhance business continuity and disaster recovery process, procedures and documentation

INFORMATION TECHNOLOGY

PERFORMANCE MEASUREMENTS

Measurement	FY10 Actual	FY11 Estimate	FY12 Budget
IT:			
Standard PCs Supported	473	480	490
Laptop PCs Supported	204	210	220
AS/400 Servers Supported	1	2	2
Virtualized Servers	69	75	75
Physical Servers (Non-virtualized)	16	12	10
Physical Servers Supporting the Virtualization Infrastructure	6	6	5
Network Appliances Supported	5	8	2
Remote Access (RAS) enabled users	180	185	185
SAN Storage Capacity	61	61	71
Mobile (PDA) Devices Supported	95	102	110
Business Applications	50	55	70
HelpDesk Ticket Volume	6,317	7,300	7,650
IT Project/Task Volume	420	425	500
GIS:			
gemNet Applications	16	25	28
Print Requests	300	315	300
GIS/Web Mapping Applications	8	10	5
Address Issues	815	820	850
Project/Task Volume	400	425	435
New Plats	40	25	12
Parcel Work	250	200	175
Web Page Update Requests	850	750	600

GOALS ACCOMPLISHED

- ◊ Upgraded Sungard Public Sector application system to major version 6.0.7; migrated Click2Gov application system to virtual server environment
- ◊ Implemented time keeping application for City enterprise
- ◊ Received the Excalibur Award from the Technology Association of Georgia (TAG) for implementing mobile technology for use by employees in the field
- ◊ GIS/Web Services showcased new technology used to assist with operations in the Crisis Management Center
- ◊ Created web applications to report utility outages via email and text messaging
- ◊ Automated portions of Financial Year End processes for Payroll and Accounting; automated several Human Resource processes pertaining to benefits administration
- ◊ Developed database application for O & M to improve management of substation maintenance, custom workorder application to generate cross-reference number for Sungard and Crew Manager, crisis management application, Top 100 customer report for Marketing division, project management application for Code Enforcement and Police, and on-line registration applications for various City departments
- ◊ Configured new server for network management
- ◊ Upgraded Cisco CallManager, Unity and BLW Call Center
- ◊ Implemented web-based server technology for business intelligence reports, thus eliminating the need for additional Cognos user licenses
- ◊ Deployed application virtualization through the user terminal server to Electrical, Water and Public Safety

INFORMATION TECHNOLOGY

EXPENDITURE SUMMARY

Category	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	1,533,412	1,633,665	1,850,806	1,653,464	1,672,883
Operating Services	1,837,142	2,074,587	2,093,453	2,272,966	2,416,297
Capital	516,719	978,041	881,433	669,241	714,229
Total Budget	**3,887,273**	**4,686,293**	**4,825,692**	**4,595,671**	**4,803,409**
Change over prior year	---	20.55%	2.97%	-4.77%	4.52%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
MIS Director	1	1	1	1	1
Deputy Director / Project Manager	0	0	0	0	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	1	1	1	1	0
Senior Programmer Analyst	1	1	1	1	1
Senior Business Analyst	1	1	1	1	1
Senior Network Analyst	1	1	0	0	0
GIS / Web Services Manager	1	1	1	1	0
GIS Coordinator	1	1	1	1	1
GIS Specialist	1	1	1	1	0
Technology Specialist	0	0	0	0	1
GIS Specialist II	1	1	1	1	1
Web Developer I	1	1	1	1	1
Web Developer II	1	1	1	1	0
Web Database Administrator	0	0	0	0	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.	1	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
Total Budgeted Positions	**22**	**22**	**21**	**21**	**20**

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	518,975	992,562	0	0	2,258,440
Miscellaneous Operating Services	687,723	541,457	575,711	456,910	565,390
Utilities-City Hall	126,007	127,809	130,925	126,782	150,134
Utilities-Lights/Signals	1,063,121	1,034,129	955,865	1,161,367	1,183,798
Utilities-General Fund	522,790	529,658	558,624	610,970	679,922
Utilities-BLW Building	78,838	79,042	75,423	91,966	89,415
Operating Transfer to General Fund	10,500,000	10,500,000	11,000,000	11,500,000	11,500,000
Indirect Cost Transfer to Gen. Fund	2,435,319	2,697,211	2,590,148	2,650,073	2,650,073
Transfer to Pension Fund	50,000	0	44,000	50,000	0
Transfer to Other Funds	0	0	12,506,354	12,307,407	0
BLW Trust Fund	0	0	0	2,000,000	0
Transfer to Health Fund	634,978	524,978	524,978	566,088	566,088
Miscellaneous Expenses	622,020	543,006	426,194	554,906	599,801
Depreciation	8,652,903	9,402,911	8,630,164	8,712,663	0
Total Budget	**25,892,674**	**26,972,763**	**38,018,386**	**40,789,132**	**20,243,061**
Change over prior year	---	4.17%	40.95%	7.29%	-50.37%

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 Fleet Maintenance 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 35,000 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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Operating Services	7,525,729	1,801,411	1,673,806	2,286,725	1,991,725
Capital	131,166	88,062	11,236	5,000	111,817
Total Budget	**7,656,895**	**1,889,473**	**1,685,042**	**2,291,725**	**2,103,542**
Change over prior year	---	-75.32%	-10.82%	36.00%	-8.21%

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: Continue to improve facility aesthetics

- ✓ Paint Clubhouse interior
- ✓ Redesign and renovate starter stand and add tee time monitor

Goal 2: Increase golf course revenue with minimal increase in operating expense

- ✓ Continue to fill unsold tee times through email marketing and other internet marketing tools
- ✓ Continue to update 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: Enhance playing conditions to improve revenue per player

- ✓ Improve and expand practice facility; 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	FY10 Actual	FY11 Estimate	FY12 Budget
Adjusted number of rounds	29,501	30,928	32,000
Income - Golf	$1,274,083	$1,355,836	$1,320,000
Income - Pro Shop/Room rental	$14,118	$14,484	$15,000
Income - Food and Beverage	$227,136	$247,318	$256,400
Income - Total Revenue	$1,515,337	$1,617,638	$1,591,400
Income per round	$51.37	$52.30	$49.73
Food and Beverage Income per Round	$7.70	$8.00	$8.01

GOALS ACCOMPLISHED

- ◊ Replaced cart path on hole number four
- ◊ Replaced beverage cart and range picker (two-year lease)
- ◊ Replaced Yamaha golf cart fleet (three-year lease)
- ◊ Replaced driving range mats
- ◊ Purchased greens aerifier to support in-house aerification; installed new fans for the greens
- ◊ Repainted Clubhouse exterior; repaired and painted stucco around Clubhouse perimeter
- ◊ Replaced rotted wood and reworked the four dormers on the Clubhouse; repaired columns in Clubhouse entranceway
- ◊ Replaced structural beams and gypsum substrate on walkway
- ◊ Marietta Tree Keepers planted over 65 trees on the golf course
- ◊ Upgraded kitchen equipment in the grill; installed scoreboard in the grill area
- ◊ Renovated downstairs bathrooms
- ◊ Upgraded the POS system to incorporate credit card swipe transmission
- ◊ Added the capability to use gift cards, replacing the paper issue previously in use

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Principal and Interest Payments	2,575,249	3,038,136	5,710,377	0	0
Operating Services	865,476	1,448,568	1,789,752	3,048,541	2,780,306
Capital	1,113,859	4,901,306	0	0	0
Total Budget	**4,554,584**	**9,388,010**	**7,500,129**	**3,048,541**	**2,780,306**
Change over prior year	---	106.12%	-20.11%	-59.35%	-8.80%

In FY09 the expenses include the renovation of the hotel.

FLEET MAINTENANCE FUND

Fleet Maintenance maintains over 600 pieces of fleet equipment and provides the City/BLW with an economical, safe and available fleet so that the operating departments can provide services to the citizens and customers of the City/BLW. The Fleet Maintenance Division operates a centralized fuel facility that 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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Personal Services	684,628	704,824	713,520	725,738	731,017
Operating Services	2,525,263	2,410,925	2,472,348	2,542,852	2,425,703
Capital	30,120	24,441	3,127	779,780	5,000
Total Budget	**3,240,011**	**3,140,190**	**3,188,995**	**4,048,370**	**3,161,720**
Change over prior year	---	-3.08%	1.55%	26.95%	-21.90%

PERSONNEL DETAIL

Title	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Supervisor	1	1	1	1	1
Foreman	1	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 I	4	7	7	7	7
Mechanic II	4	1	1	1	1
Total Budgeted Positions	**14**	**14**	**14**	**14**	**14**

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Operating Services	8,384,175	8,506,407	9,111,398	8,887,327	8,793,013
Change over prior year	---	1.46%	7.11%	-2.46%	-1.06%

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Operating Services	508,478	735,963	471,735	636,230	1,141,593
Change over prior year	---	44.74%	-35.90%	34.87%	79.43%

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Operating Services	612,624	673,662	616,730	718,002	919,379
Change over prior year	---	9.96%	-8.45%	16.42%	28.05%

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FIDUCIARY FUNDS

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Operating Services	7,355,931	7,730,593	8,065,891	8,103,225	8,514,082
Change over prior year	---	5.09%	4.34%	0.46%	5.07%

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	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Estimate	FY12 Budget
Operating Services	0	5,104	5,000	5,000	55,000
Change over prior year	---	100.00%	-2.04%	0.00%	1000.00%

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, FY2012, 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

	FY2012	FY2013	FY2014	FY2015	FY2016
General Fund	207,817	6,705,000	6,690,548	979,406	386,807
City Parks Bonds Fund	2,409,830	2,500,000	2,500,000	2,500,000	3,000,000
SPLOST 2005 Fund	2,595,370	0	0	0	0
SPLOST 2011 Fund	3,563,500	7,495,140	7,495,140	7,495,140	7,495,140
Golf Course Fund	111,817	187,500	207,735	216,800	310,700
BLW Fund	14,431,268	15,280,966	13,771,721	13,938,122	15,033,536
Fleet Maintenance Fund	5,000	5,000	5,000	5,000	5,000
TOTAL	$23,324,602	$32,173,606	$30,670,144	$25,134,468	$26,231,183

Capital Improvement Program by Category Type

	FY2012	FY2013	FY2014	FY2015	FY2016
Computer and Technology	2,409,229	1,010,000	283,500	226,000	344,500
Facility Improvements	2,659,830	8,814,500	7,857,200	2,711,000	4,820,000
Miscellaneous Projects	270,317	64,700	101,073	133,500	11,200
Vehicles & Powered Equipment	1,011,817	2,579,300	2,664,389	2,248,772	2,058,807
Utility Projects	9,638,859	10,443,966	10,702,842	10,954,056	11,301,536
Transportation Projects	7,334,550	9,261,140	9,061,140	8,861,140	7,695,140
TOTAL	$23,324,602	$32,173,606	$30,670,144	$25,134,468	$26,231,183

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, the capital budget is one of the areas that expenditures have been cut. Marietta has been fortunate in prior years to be well equipped with public safety vehicles, garbage trucks, municipal vehicles, and maintenance equipment. Marietta received grant funds in recent months and years for public safety equipment and vehicles, and we have used savings from the operating budget at year end to purchase other necessary capital equipment the last couple of years. We continue to have a solid fleet and equipment inventory; therefore, we are once again not funding the routine replacement of vehicles and equipment in FY2012. Marietta has set aside just over $207,000 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 Fleet Maintenance Fund. The largest portion of this group is Capital Projects Funds, more specifically, the SPLOST Funds, in which $6.2 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 in Capital Projects Funds is the City Parks Bonds Fund, where $2.4 million is budgeted this year for park improvements and land acquisition for the development of new parks. A software upgrade is planned for the Fleet Maintenance Fund, and the City Club Golf Course will purchase fairway and greens mowers.

BOARD OF LIGHTS AND WATER (BLW)

The BLW's capital budget for FY2012 is approximately $14.4 million. Utility projects make up about 67% of the BLW capital budget. Electrical projects total about $5.4 million and Water and Sewer projects equal about $4.2 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 $2.4 million make up 16.7% of the BLW's capital expenditures. The SCADA Fiber Network project in the Electrical Department accounts for $1.69 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 about $714,000 for hardware and software purchases for the Information Technology department. Water and Sewer will upgrade PCs and laptops.

The Transportation Projects category totaling $1.18 million are utility relocations and upgrades that need to be completed prior to the start of construction on road SPLOST projects by the Public Works department.

Vehicles and Powered Equipment, totaling $900,000, makes up 6.2% of the total BLW capital budget. These purchases include utility pickup trucks, backhoes, bobcat forestry cutter, a power sweeper as well as other powered equipment.

Facility Improvements of $250,000 includes building renovations, security improvements, a paving project, water tank and pump station rehab and improvements. Miscellaneous Projects is comprised of $62,500 for items for water and electrical operations.

Details regarding Marietta's five-year capital improvement plan can be found on the next several pages followed by a summary listing for FY2012 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 IT/Network Services: Asset Management application software, Learning Management application software, optical imaging, audio/video upgrades in Council Chambers, 35 laptop replacements, virtual servers, SAN storage space, secure gateway and SCADA network attachments for City facilities. The Water department will upgrade PCs and laptops and Fleet Maintenance will upgrade diagnostic software for vehicles and equipment.

Funding

	Adopted FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
General Fund	0	0	50,000	0	0
Golf Course Fund	0	0	2,500	5,000	7,500
BLW Fund	719,229	1,005,000	226,000	216,000	332,000
Fleet Maint. Fund	5,000	5,000	5,000	5,000	5,000
Total	724,229	1,010,000	283,500	226,000	344,500

Impact on FY2012 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 FY2013.

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

	Adopted FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
BLW Fund	1,685,000	0	0	0	0

Impact on FY2012 Operating Budget
There is no foreseeable impact on the operating budget for the current year. Annual maintenance costs will go into effect beginning in FY2013.

CAPITAL IMPROVEMENT PROGRAM

Facility Improvements

Project
Building and Outdoor Improvements

Description
The FY2012 budget provides funding for the following items for the Water department: Operations building improvements, security improvements, painting and rehab of Redwood and Sugar Hill tanks and rehab of the Campbell Hill pump station. It also includes paving of the forestry area for the Electrical department.

Funding

	Adopted FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
General Fund	0	5,038,500	5,055,200	0	0
Golf Course Fund	0	110,000	165,000	142,000	210,000
BLW Fund	250,000	1,166,000	137,000	69,000	1,610,000
Total	250,000	6,314,500	5,357,200	211,000	1,820,000

Impact on FY2012 Operating Budget
There is no foreseeable impact on the operating budget for the current year.

Project
Parks Improvements

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

Funding

	Adopted FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
City Parks Bonds	2,409,830	2,500,000	2,500,000	2,500,000	3,000,000

Impact on FY2012 Operating Budget
The FY2012 budget includes salary and benefits for a Landscape Architect/Project Manager. Funding will be needed for utilities, landscaping and general upkeep of the grounds starting with the final stages of installation.

CAPITAL IMPROVEMENT PROGRAM

Vehicles and Powered Equipment

Item
Additional and Replacement Vehicles

Description
Vehicles are replaced on a rotation schedule. The FY2012 budget includes funding for F-150s, F250s and F450s for the Electrical and Water departments as well as a dump truck for Water Distribution.

Funding

	Adopted FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
General Fund	0	1,621,500	1,532,775	879,406	376,807
Golf Course Fund	0	0	0	21,400	22,500
BLW Fund	681,000	704,000	727,879	1,254,066	1,434,000
Total	681,000	2,325,500	2,260,654	2,154,872	1,833,307

Impact on FY2012 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 FY2012, 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 $412,000 for commercial and purchased repairs and $943,300 for internal repairs, parts and tires.

Item
Powered Equipment

Description
Powered equipment purchases include a bobcat forestry cutter, easement machine and trailer replacement for the Water department and a power sweeper, air compressor, two tractor backhoes and a portable light tower for the Electrical department. The City Club Golf Course will purchase two greens mowers and a fairway mower.

Funding

	Adopted FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
General Fund	0	0	0	0	10,000
Golf Course Fund	111,817	73,800	31,735	44,900	69,500
BLW Fund	219,000	180,000	372,000	49,000	146,000
Total	330,817	253,800	403,735	93,900	225,500

Impact on FY2012 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 $25,000 is budgeted in FY2012 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

	Adopted FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
BLW Fund	750,000	772,500	795,700	819,500	860,475

Impact on FY2012 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 FY12 budget includes funding for five contractual underground boring crews.

Funding

	Adopted FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
BLW Fund	2,789,969	2,874,000	2,960,000	3,049,400	3,152,720

Impact on FY2012 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

	Adopted FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
BLW Fund	316,050	226,000	232,000	238,000	244,000

Impact on FY2012 Operating Budget
There is no foreseeable impact on the operating budget for the current year.

CAPITAL IMPROVEMENT PROGRAM

Utility Projects

Project
Water Transmission/Distribution Line Replacements

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

Funding

	Adopted FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
BLW Fund	1,400,000	1,472,000	1,509,000	1,547,000	1,585,000

Impact on FY2012 Operating Budget
An additional $225,259 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

	Adopted FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
BLW Fund	100,000	114,000	116,000	120,000	122,000

Impact on FY2012 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

	Adopted FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
BLW Fund	210,000	308,000	316,000	324,000	332,000

Impact on FY2012 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 FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
BLW Fund	1,546,000	1,585,000	1,624,000	1,665,000	1,707,000

Impact on FY2012 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, SCADA upgrade, 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 Water Meter Replacement Program, Water Valve Maintenance Program and Water/Wastewater System Upgrades.

Funding

	Adopted FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
BLW Fund	2,401,840	2,963,666	3,017,542	3,054,556	3,157,781

Impact on FY2012 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 FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
BLW Fund	125,000	128,800	132,600	136,600	140,560

Impact on FY2012 Operating Budget
Purchased power costs of $502,000 for these additional lights were added to the expenditure budget.

CAPITAL IMPROVEMENT PROGRAM

Transportation Projects

Project
SPLOST 2005

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

	Adopted FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
SPLOST 2005	2,595,370	0	0	0	0
BLW Fund	1,175,680	1,766,000	1,566,000	1,366,000	200,000
Total	3,771,050	1,766,000	1,566,000	1,366,000	200,000

Impact on FY2012 Operating Budget
The FY2012 budget in the SPLOST Fund includes funding for a portion of the salary and benefits of a SPLOST Project Manager, SPLOST Support Specialist, SPLOST Technician and Transportation Engineer.

Project
SPLOST 2011

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

Funding

	Adopted FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
SPLOST 2011	3,563,500	7,495,140	7,495,140	7,495,140	7,495,140

Impact on FY2012 Operating Budget
The FY2012 budget in the SPLOST Fund includes funding for a portion of the salary and benefits of a SPLOST Project Manager, SPLOST Support Specialist, SPLOST Technician and Transportation Engineer.

CAPITAL IMPROVEMENT PROGRAM

Miscellaneous Capital Outlay

Item
Miscellaneous Items

Description
A $207,817 designated contingency has been established for capital purchases in the General Fund. The budget provides funding for a secondary fault locator for the Electrical department. The Water department will purchase leak detection equipment and atmospheric testing equipment.

Funding

	Adopted FY12	Projected FY13	Projected FY14	Projected FY15	Projected FY16
General Fund	207,817	45,000	52,573	100,000	0
Golf Course Fund	0	3,700	8,500	3,500	1,200
BLW Fund	62,500	16,000	40,000	30,000	10,000
Total	270,317	64,700	101,073	133,500	11,200

Impact on FY2012 Operating Budget
There is no foreseeable impact on the operating budget for the current year.

FY2012 CAPITAL SUMMARY BY DEPARTMENT

Fund / Department	Computer & Tech.	Facility Improv.	Misc. Projects	Veh. & Equip.	Utility Projects	Trans. Projects	Total
General Fund							
Designated Contingency			207,817				**207,817**
City Parks Bonds Fund		2,409,830					**2,409,830**
SPLOST 2005/2011 Funds						6,158,870	**6,158,870**
Golf Course Fund							
Maintenance				111,817			**111,817**
BLW Fund							
Information Technology							
IT	269,229						269,229
Network Services	445,000						445,000
IT Total	714,229	0	0	0	0	0	714,229
Customer Care:							
Meters and Svcs.					20,000		20,000
Business Analysis					9,900		9,900
Electrical:							
Administration							
Engineering	1,685,000			23,000	2,451,050	127,680	4,286,730
Warehouse				59,000			59,000
Distribution		25,000	3,500	463,000	2,439,969		2,931,469
Ops. & Maint.				70,000	519,940		589,940
Electrical Total	1,685,000	25,000	3,500	615,000	5,410,959	127,680	7,867,139
Water & Sewer:							
Administration	5,000	55,000		22,000			82,000
Meter Maintenance				66,000	532,000		598,000
Water Distribution		170,000	50,000	100,000	1,945,000	524,000	2,789,000
Wastewater Coll.			9,000	97,000	1,721,000	524,000	2,351,000
Water & Sewer Total	5,000	225,000	59,000	285,000	4,198,000	1,048,000	5,820,000
BLW Fund Total	**2,404,229**	**250,000**	**62,500**	**900,000**	**9,638,859**	**1,175,680**	**14,431,268**
Fleet Maintenance Fund							
Fleet Maintenance	5,000						**5,000**
Grand Total	**2,409,229**	**2,659,830**	**270,317**	**1,011,817**	**9,638,859**	**7,334,550**	**23,324,602**

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APPENDIX

File No. 20110465

ORDINANCE NO: 7535

AN ORDINANCE

ADOPTING an Annual Budget for the fiscal year beginning July 1, 2011 and ending June 30, 2012 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 2012 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 2012 for operating and providing governmental and other public purposes, paying debt on general bonds, maintaining and repairing City owned cemeteries, the following millage rates:

Levy		Millage Rate
General		2.788
Debt Service:		
City Bond	0.629	
School Bonds	1.187	
Parks Bond	0.550	
Debt Service Total		2.366
Cemetery		.079
Total		5.233

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, 2012 are hereby adopted as shown on the following pages:

	Anticipated Revenues	Appropriated Expenditures
General Fund		
Operating Revenue and Other Sources	$47,532,038	
City Council		$221,204
City Clerk		185,445
Municipal Court		1,142,838
Mayor		94,475
City Manager		765,952
Finance		1,807,772
City Attorney		525,000
Human Resources and Risk Management		748,910
Civil Service Board		6,413
Development Services		1,485,837
Public Works		7,351,715
Redevelopment		194,045
Parks, Rec and Facilities		2,801,927
Police		13,488,123
Fire		11,107,388
Non-Departmental		5,604,994
Total General Fund	**$47,532,038**	**$47,532,038**
Lease Income Fund		
Operating Revenue	**$2,780,306**	
Debt Service		**$2,780,306**
TAD CCSR Fund		
Operating Revenue	**$851,155**	
Debt Service		**$851,155**
TAD Franklin/Gateway Fund		
Operating Revenue	**$600**	
Reserve Increase		**$600**
TAD Perimeter Fund		
Operating Revenue	**$60,000**	
Reserve Increase		**$60,000**
Cemetery Maintenance Fund		
Operating Revenue and Other Sources	**$385,264**	
Expenditures		**$385,264**
Housing Assistance Program Fund		
Operating Revenue and Other Sources	**$5,437,949**	
Expenditures		**$5,437,949**
Community Development Block Grant Fund		
Operating Revenue	**$202,483**	
Expenditures		**$202,483**
Weed and Seed Program Fund		
Intergovernmental Revenue	**$94,109**	
Expenditures		**$94,109**
Grant Fund		
Reimbursement Revenue	**$214,221**	
Expenditures		**$214,221**
Police Asset Forfeiture Fund		
Operating Revenue	**$750,000**	
Expenditures		**$750,000**

	Anticipated Revenues	Appropriated Expenditures
Radio System Core Replacement Fund		
Operating Revenue	**$108,766**	
Reserve Increase		**$108,766**
Gone with the Wind Movie Museum Fund		
Operating Revenue and Other Sources	**$135,622**	
Expenditures		**$135,622**
City Parks Bonds Fund		
Operating Revenue	**$2,500,000**	
Expenditures		**$2,500,000**
Hotel Motel Tax Fund		
Operating Revenue	**$1,845,000**	
Expenditures		**$1,845,000**
Auto Rental Excise Tax Fund		
Operating Revenue	**$355,000**	
Expenditures		**$355,000**
2005 SPLOST Fund		
Operating Revenue	$8,355,214	
Expenditures		$2,785,987
Debt Service		5,569,227
Total 2005 SPLOST Fund	**$8,355,214**	**$8,355,214**
2011 SPLOST Fund		
Operating Revenue	**$3,636,085**	
Expenditures		**$3,636,085**
Golf Course Fund		
Operating Revenue and Other Sources	$2,103,542	
Expenditures		$1,345,901
Debt Service		757,641
Total Golf Course Fund	**$2,103,542**	**$2,103,542**
Conference Center Fund		
Operating Revenue and Other Sources	**$2,780,306**	
Expenditures		**$2,780,306**
Debt Service Fund		
Operating Revenue	$5,960,000	
Bond Proceeds	3,694,425	
Debt Service		$8,552,000
Expenditures		25,236
Reserve Increase		1,077,189
Total Debt Service Fund	**$9,654,425**	**$9,654,425**
BLW Fund		
Operating Revenue and Other Sources	$157,894,836	
BLW Board		$35,250
General Manager		365,951
Utility Marketing		847,841
Information Technology		4,803,409
Board Attorney		40,000
Customer Care		4,149,237
Business Analysis		485,007
Electrical		101,189,120
Water and Sewer		25,735,960
Non-Departmental		20,243,061
Total BLW Fund	**$157,894,836**	**$157,894,836**

	Anticipated Revenues	Appropriated Expenditures
Motor Transport Fund		
Charges for Service	**$3,161,720**	
Expenditures		**$3,161,720**
Self Insurance Funds		
Charges for Service and Other Sources	$10,853,985	
Expenditures		$10,563,708
Reserve Increase		290,277
Total Self Insurance Funds	**$10,853,985**	**$10,853,985**
General Pension Fund		
Charges for Service and Other Sources	**$8,514,082**	
Expenditures		**$8,514,082**
OPEB Trust Fund		
Operating Revenue	$55,000	
Expenditures		$17,000
Reserve Increase		38,000
Total OPEB Trust Fund	**$55,000**	**$55,000**
Total All City Funds	**$270,261,708**	**$270,261,708**

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 4.6% decrease in the assessed value of the 2010 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 8, 2011

APPROVED _____
R. Steve Tumlin, Jr., Mayor

ATTEST _____
Stephanie Guy, City Clerk

APPROVED AS TO FORM _____
Douglas R. Haynie, City Attorney

File No. 20110649

ORDINANCE NO: 7546

AN ORDINANCE

ADOPTING the final Ad Valorem tax levies for Fiscal Year 2012 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 2012; 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 2012 for operating and providing governmental and public services, paying debt on general bonds, and maintaining City owned cemeteries, the following millage rates:

Levy		Millage Rate
General		2.788
Debt Service:		
City Bond	0.629	
School Bonds	1.187	
Parks Bond	0.550	
Debt Service Total		2.366
Cemetery		.079
Total		5.233

Section 2: The above millage rates shall be applied to the assessed value of all taxable property in the City of Marietta less any exemptions applicable to each levy in conformity with the Charter and Related Laws of the City of Marietta, Georgia.

Section 3: It is hereby declared to be the intention of this Ordinance that its sections, paragraphs, sentences, clauses and phrases are severable, and if any section, paragraph, sentence, clause or phrase of this Ordinance is declared to be unconstitutional or invalid, it shall not affect any of the remaining sections, paragraphs, sentences, clauses or phrases of this Ordinance.

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

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

DATE July 27, 2011

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.

Fleet Maintenance Fund: An Internal Service Fund which accounts for the operations of the Fleet Maintenance Division which provides fuel and motor vehicle repair and maintenance services to the city's fleet of vehicles.

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.

GLOSSARY OF TERMS

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.

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.

GLOSSARY OF TERMS

Modified Accrual Basis: The basis of accounting under which transactions are recognized when they become both measurable (i.e., an amount can be determined) and available (i.e., able to liquidate liabilities of the current period).

Motor Vehicle Tax: Taxes levied on vehicles designed primarily for use upon public roads.

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 and Tree Funds: A Governmental Fund used to account for the purchases and projects related to the receipt of bond proceeds, donations, and fees dedicated specifically for parks and recreation projects and planting of trees in the city.

Penalties & Interest: Fees collected for violations or delinquent payments.

Performance Measurements: A way to measure effectiveness or efficiency in order to bring about desired results. Effectiveness usually compares actual work performed with planned work. Efficiency is usually expressed in terms of unit cost or output per timeframe.

Personal Property: Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks, taxable bonds, and cash).

Personal Services: 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 from SPLOST 2005 for the improvement of roads and for a countywide communications project. SPLOST 2011 was approved for a four-year period from 2012 through 2015 and provides funding for sidewalk construction, road re-engineering and resurfacing, traffic congestion relief and capital improvements.

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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