

FISCAL YEAR 2013 BUDGET

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CITY OF MARIETTA, GEORGIA

JULY 2012 – JUNE 2013

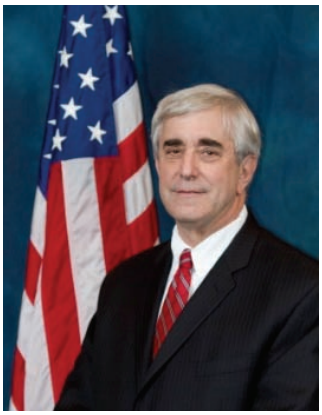
WILLIAM F. BRUTON, JR.
CITY MANAGER

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

CITY OF Marietta GEORGIA



G. A. "Andy" Morris
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
G. A. “Andy” Morris	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

James W. King, 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 Human Resources and Risk Mgmt 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, 2011.

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 2013

July 1, 2012

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 2013, which begins July 1, 2012 and ends June 30, 2013. 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 since the 1940s 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. Marietta is tied for first in the state when you look at jobs existing per resident population.



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.



In 2012 Marietta celebrated its 28th year as a Tree City with Keep Marietta Beautiful and Georgia Forestry Commission's Joe Burgess. Arbor Day was commemorated by planting trees with the students of The Walker School and Lockheed, A.L. Burruss, Sawyer Road and Dunleith Elementary schools.

This growth in past years has been riding on factors such as full employment, good schools, low taxes, business and industrial expansion, and our location within the metropolitan region. 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 percent rental and 37.5 percent owner-occupied was the exact opposite of the national average. Because of the efforts of the City to encourage the building of owner occupied housing, discourage apartment or rental unit construction, the establishment of programs to convert rental houses to first time homebuyers and the spearheading of the demolition of hundreds of rental and apartment units, the increase in rental has not only been halted but has even been reversed. Homeownership has increased so that the current numbers are 55.2 percent rental and 44.8 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.

As a result of the national economic recession, Marietta's overall revenue picture actually decreased over the last couple of years. Some areas are now starting to experience small increases. Property tax revenue, charges for services such as sanitation and recreation, and tourism revenue from hotel/motel taxes and auto rental taxes are stable, and our downtown is doing better than most. Revenue from business licenses and construction permits has 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. We have seen a double-digit percent increase in our real estate transaction taxes which indicates that real estate is indeed selling in Marietta. We also have new home building taking place in many of our formerly stalled developments. 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. We believe we have seen the bottom and are hopeful that the overall upward trend continues to grow.

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 make additional capital purchases at year end.

BUDGET FORMAT

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

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

Combined, these elements define what the City of Marietta has done, what it plans to do, and how it will accomplish these objectives. The FY2013 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 FY2013

The FY2013 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.

FY2012 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 took place last year.

   - The new Tumlin-Hickory Hills Park reopened after a major renovation including:
     - Two youth soccer fields and two lighted tennis courts
     - Plaza and playground with swings
     - One large and two small pavilions with picnic tables
     - One-half mile walking track with lighting
     - Open play area, landscaping, park overlook, restrooms and parking
   - Custer Park $1.8 million renovation is underway.
     - Two new lighted soccer fields
     - Playground and plaza
     - Concession stand, restrooms and parking
   - Merritt Park improvements included:
     - Replacement of two tennis courts and adding new lights
     - Driveway and parking lot improvements
     - Bridge and trail construction



An aerial view of the newly renovated park on Chestnut Hill Road named Virginia and Steve Tumlin Park at Hickory Hills. A Parks bond was approved by the voters in Nov 2009 to improve Marietta's park system.

- 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 hosts tournaments, bringing about $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. Many projects have been completed in prior years, but the following were started last year or are currently underway.

- Major Corridor upgrades are part of multi-year, multi-phase projects to improve mobility, pedestrian safety and appearance.
  - Fairground Street:
    - Utility relocations are underway
    - Construction is underway
    - Intersection improvements are underway
    - Curb and median work underway to the south of the roundabout
    - Construction on the roundabout is underway
  - Roswell Street:
    - Section from Fairground to the Square is being completed
    - Right of way acquisition is underway
    - Utility relocations are underway
    - Construction bids for Dodd St to US 41 section have been received and are being evaluated



The Powder Springs Streetscape project was funded with voter-approved SPLOST money.



- Sidewalks and multi-use trail construction projects are underway throughout the city.
  - Marietta Multi-Use Trails – South and University sections
  - Kennesaw Mountain to Chattahoochee Multi-Use Trail
  - Powder Springs Road Multi-Use Trail

- Capital Projects for the Fire Department went forward with approved SPLOST funding.
  - Purchase of a fire truck for approximately $500,000
  - Purchase of land for a new fire station in the north part of Marietta for $1.24 million

3. Reimbursements from Georgia Department of Transportation (GDOT) for road, intersection, streetscape and trail improvements were approved for more than $7.1 million.
   - Roswell Street Streetscapes, Phases 1 & 2
   - Multi-use trails, including In-town, North, and South sections
   - Franklin Road Improvements

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 $44,573 for two new patrol cars from the US Dept. of Justice
        - Police received $143,600 for Highway Enforcement of Aggressive Traffic (HEAT) program from the Georgia Governor's Office for the second consecutive year
        - Police received $21,350 from Homeland Security to connect to the state's Mobile Biometric Fingerprint Identification System
        - Fire received $38,760 from FEMA for the purchase of bedside smoke and fire alarms for the hard of hearing



In June city leaders and representatives from the Neighborhood Cinema Group (NCG) celebrated the opening of a multi-million dollar, 10-screen theater on Powder Springs Street. The theatre, which includes stadium seating, 3-D and surround-sound technology, is the only cinema in the city.

- Police programs generate support for anti-crime programs, enhance police-community partnerships and heighten crime prevention awareness
    - 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.
        - Three grants totaling $160,000 were received from the United Way
    - 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 along with the receipt of increased revenue, which provided funding for capital equipment.
    - Five patrol vehicles for the Police Department
    - Sanitation truck and two large mowers

FY2013 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 FY2013.

    - The voters approved a 1% Special Purpose Local Sales Tax (SPLOST) in 2011 and the following projects are slated for FY2013
        - Intersection improvements currently in development are Cherokee Street at Cherry Street, Cobb Parkway at North Marietta Parkway, Cobb Parkway at Roswell Road South Marietta Parkway at Atlanta Street, North Marietta Parkway at Wallace Road, Cobb Parkway at White Circle, and the Polk Street and Mountain View Road Roundabout.
        - 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 recently awarded $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



Fire personnel respond during a training exercise conducted by the City of Marietta to test the city's crisis management response system. The emergency drill encompassed all city departments, including public safety, admin, utilities, public works, facilities and technology.

- Major water and sewer utility projects include:
  - Wastewater 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.

- Information Technology
  - A new mobile phone application, MyMarietta, was created for residents, business owners, visitors and staff.
    - Access city information right from your smartphone or mobile device
    - Report concerns, request services
    - Take photo to upload (such as non-working traffic light or pot hole) and phone records your location
  - 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.
  - 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



A Marietta police car is displayed during the city's Open House for citizens to visit and learn about the Marietta Police Department and Municipal Court.

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 have been successful and will continue to 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.

- Military Zone – a state sponsored program where any company that creates two or more jobs in a certain area near Dobbins ARB gets a $3,500 tax credit for each job for each year for the next five years. Marietta's military zone qualifying area is:
  - East of Atlanta Road
  - West of Cobb Parkway
  - South of Roswell Street
  - North of South Cobb Drive

- 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.



A new Walmart grocery-only store is being built on Powder Springs Street. The new store is one of the first Walmart Neighborhood Markets in Georgia.

- Global companies that recently relocated to Marietta continue to bring jobs to Marietta.
  - Osmotica Pharmaceutical Corp is an international biotechnical company that will create 156 jobs over 5 years, many of which will be high-level positions.
    - This company took advantage of an "Opportunity Zone", which is 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 established its Opportunity Zones last fiscal year.
  - TASQ Technologies, a subsidiary of First Data, which resells payments processing systems, is a global Fortune 500 company that will hire approximately 350 new positions over the next few years

- Powder Springs Road corridor improvements continue to be a focus.
  - Walmart Neighborhood Market construction to be underway in FY2013
  - A new 10-screen movie theatre opened in June across the street from Walmart, bringing 40-50 jobs to the area
  - New senior center is being completed across the street from Walmart next to the movie theater
  - Multi-use trails, which will connect the area neighborhoods to the Marietta Square, will continue to be constructed in FY2013

- Many redevelopment projects are in various stages of development/construction in FY2013. The following is a list of Project Name, Project Type and Project Status.
  - Atlanta Northern Tractions Co. Building – class A office space – pre-leasing
  - Emerson Overlook – residential condominiums and office space – residential sales
  - Manget – single-family houses, townhomes and condominiums – sales and construction
  - Manor Park – Single-family houses and townhomes – sales and construction

- Marietta Walk – single-family houses, townhomes, condominiums and retail space – marketing of residential and commercial lots
- Meeting Park – condominiums, townhomes and commercial office and retail space – planning and site preparation
- Montgomery Park – single-family houses – working with potential developers
- Washington Avenue Commons – condominiums and office space – sales

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.

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 2012 by an overall 0.4%. Commercial and industrial valuations make up 61.3% of the real estate digest while taxable residential valuations make up 38.7%. The commercial side increased by 2.1% and the residential side decreased by approximately 5.4%. Personal property values increased by 6.3% and the digest for ad valorem taxes for motor vehicles went down by 3.1%.



The Taste of Marietta is a popular annual event that brings thousands of visitors to the downtown Square.

However, tax revenue projections in the general fund are expected to remain stable due to Marietta's tax law that froze residential property values in 2001 for tax relief purposes. This law states that if a property's value increases after the 2001 base year, an exemption will be granted in the amount of the increase. In this scenario, the tax owed on this property remains steady even though the property value has increased. 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.

The millage rate for the maintenance and operation of the city, also known as the General Fund, remains steady at 2.788 mills as it has since 2003. The Debt Service Fund decreased its millage this year by 1.187 mills with the payoff of a school bond last fiscal year. The millage rate for the parks bond stays at 0.55 mills and the public safety bond millage rate remains at the same level as prior years as well at 0.629 mills. The Cemetery Fund millage rate remains at 0.079 mills.

Miscellaneous Taxes

Tourism taxes are expected to decrease by about 3% from last year's receipts. Wholesale taxes on alcoholic beverages are expected to increase slightly in FY2013. The Insurance Premium Tax is budgeted at the same level as last year's funding level. A large portion of the calculation is based on the 2010 US Census figures;

therefore, this revenue source is expected to hold steady at about $2.66 million until 2020. 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 took a dip in FY2010 but has increased each year since then. Increases in business license revenue can be seen in all sectors, but we are looking at our economic development efforts to provide the growth in this area. With companies relocating to Marietta and the addition of grocery and retail stores to the local area, we expect business license revenue to continue to increase in the coming years. General building permits are expected to increase in FY2013 in both commercial and residential building. 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.

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.



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

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. General traffic fines are budgeted in line with last year's actual collections.

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, Parks bond funds, TAD collections, private donations and city contributions in order to continue the largest makeover in Marietta's history. This $97 million project began four 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.

FY2013 Budget

FUND	PERSONAL SERVICES	OPERATING	CAPITAL	**FY2013 BUDGET**
General Fund	34,102,096	13,750,434	300,000	**48,152,530**
Lease Income	0	2,769,456	0	**2,769,456**
TAD City Center	0	851,155	0	**851,155**
Cemetery	99,923	235,415	0	**335,338**
Housing Assistance	573,397	4,825,034	0	**5,398,431**
CDBG	182,754	23,051	0	**205,805**
Weed & Seed	21,840	37,200	0	**59,040**
Grants	13,721	200,500	0	**214,221**
Police Asset Forfeiture	0	750,000	0	**750,000**
Gone with the Wind Museum	63,298	84,624	0	**147,922**
City Parks Bonds	91,042	0	2,408,958	**2,500,000**
Hotel Motel Tax Fund	0	1,750,000	0	**1,750,000**
Auto Rental Excise Tax	0	360,000	0	**360,000**
2011 SPLOST	259,677	0	9,887,000	**10,146,677**
Golf Course	0	2,057,342	63,500	**2,120,842**
Conference Center	0	2,769,456	0	**2,769,456**
Debt Service	0	7,127,536	0	**7,127,536**
Board of Lights and Water	17,373,442	135,181,521	15,011,068	**167,566,031**
Fleet Maintenance	743,043	2,589,974	5,000	**3,338,017**
Health Insurance	0	9,064,032	0	**9,064,032**
Workers Compensation	0	861,316	0	**861,316**
Property Casualty	0	868,379	0	**868,379**
General Pension	0	8,629,882	0	**8,629,882**
OPEB	0	5,000	0	**5,000**
TOTAL	**53,524,233**	**194,791,307**	**27,675,526**	**275,991,066**

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. Marietta is committed to preserving jobs throughout the city and because of this, all employee programs and benefits were evaluated for funding ability. The overtime and standby budgets remain at the same levels as prior years. The tuition reimbursement program has been suspended and all

temporary agency contracts have been completed. Because of savings generated in the Personal Services category throughout the city, the city approved an employee pay increase of 1% in July 2012 and 1% in January 2013.

The following changes to the position allocations were made to maximize budget dollars. In the General Fund, the Public Works Department eliminated 7 unfilled positions for a savings in salary and benefits of $286,801. Funding was added to their operating account for contract labor on an as-needed basis. Savings were also realized in Municipal Court where a full-time position was changed to a part-time position, and in the Parks, Recreation and Facility Department where a vacant recreation coordinator was exchanged for a maintenance technician. In Human Resources, a part-time position was created by eliminating a contracted position. Other minor adjustments were approved such as various title changes and a new promotional program in the Traffic Services area.

The General Fund has a budgeted salary savings of $1.3 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.

In the federally-funded Section-8 program, a restructure was done due to a reduction in federal funding. Three positions were eliminated and one new position was created. The restructure provides an overall savings of $115,000.

The Board of Lights and Water (BLW) Fund addressed positions as well. One unfilled position was eliminated and exchanged for a new position in the Information Technology Department that will serve to support a large-scale electrical project. In the Water and Sewer Department, a new position was created while eliminating a contract for services provided.



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.

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. General Fund departments kept their operating budgets overall flat with the prior year budget. This was a welcome relief based on the history of cuts seen in recent years: 7% in FY12, 7% in FY11, 15% in FY10 and 7% in FY09. Each year the budgets were cut without affecting services provided to the citizens, businesses and visitors. 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 78.3% ($88.6 million and $17.2 million, respectively) of the total operating services budget of $135.2 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 FY2013 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 and police asset forfeiture funds. At 2012 fiscal year end,

savings from the $207,000 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 $15 million. The Electrical System budget totals $7.7 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 $6.6 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/Fiber Network Upgrade, which got underway last year. 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 $9.9 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.

A capital budget in the Golf Course Fund of about $63,000 is budgeted to purchase a fairway aerator, mower, trencher and other equipment and to replace the irrigation system. 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 FY2013 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

6	All Service Proposals for Reclassifications due
17	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
24	Budget training sessions for individuals responsible for the preparation of their department's budget
27	All Service Proposals for New Positions, New Programs or Projects due

February

22	Operating Budget requests entered in computer database due

March

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

April

25	Preliminary budget presentation to City Council

May

2	Budget Work Session with City Council
7	BLW Board approves their budget
21 & 23	Budget Work Session with City Council
25	Recommended Budget Book distributed to City Council
30	Recommended Budget Book presented to City Council

June

6	Public Hearing on the Recommended Budget
13	City Council adopts Final Budget and Tentative Millage Rate

July

25	City Council adopts Final Millage Rate

INTRODUCTION

THE BUDGET PROCESS

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

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

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

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

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

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

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

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

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

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

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

INTRODUCTION

The final tax digest is received from the county on or near the last day of June. The Budget Department analyzes the digest to ensure sufficient revenue will be generated, 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.

BASIS OF BUDGETING

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

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

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

Unencumbered appropriations lapse at year-end.

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

AMENDING THE BUDGET

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

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

INTRODUCTION

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

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

THE BUDGET BOOK

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

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

The sections for **Governmental Funds, Proprietary Funds** and **Fiduciary Funds** are comprised of the normal on-going expenses of departments, including personal services, operating and capital. These sections also provide a history of expenses for each department or accounting entity since FY09. 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 FY13 Operating Budget.

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

BASIS OF PRESENTATION

Instead of accounting for and presenting all financial activities of a government as one large entity, governmental accounting provides for local governments to create smaller, separate entities known as Funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts that reflects all assets, liabilities, equity, revenue and expenditures and is segregated for the purpose of differentiating activities or attaining certain objectives. All of the funds used by 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.

INTRODUCTION

Special Revenue Funds: These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures of a specialized nature. They include Lease Income Fund; Tax Allocation Districts; Cemetery; 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 was 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.

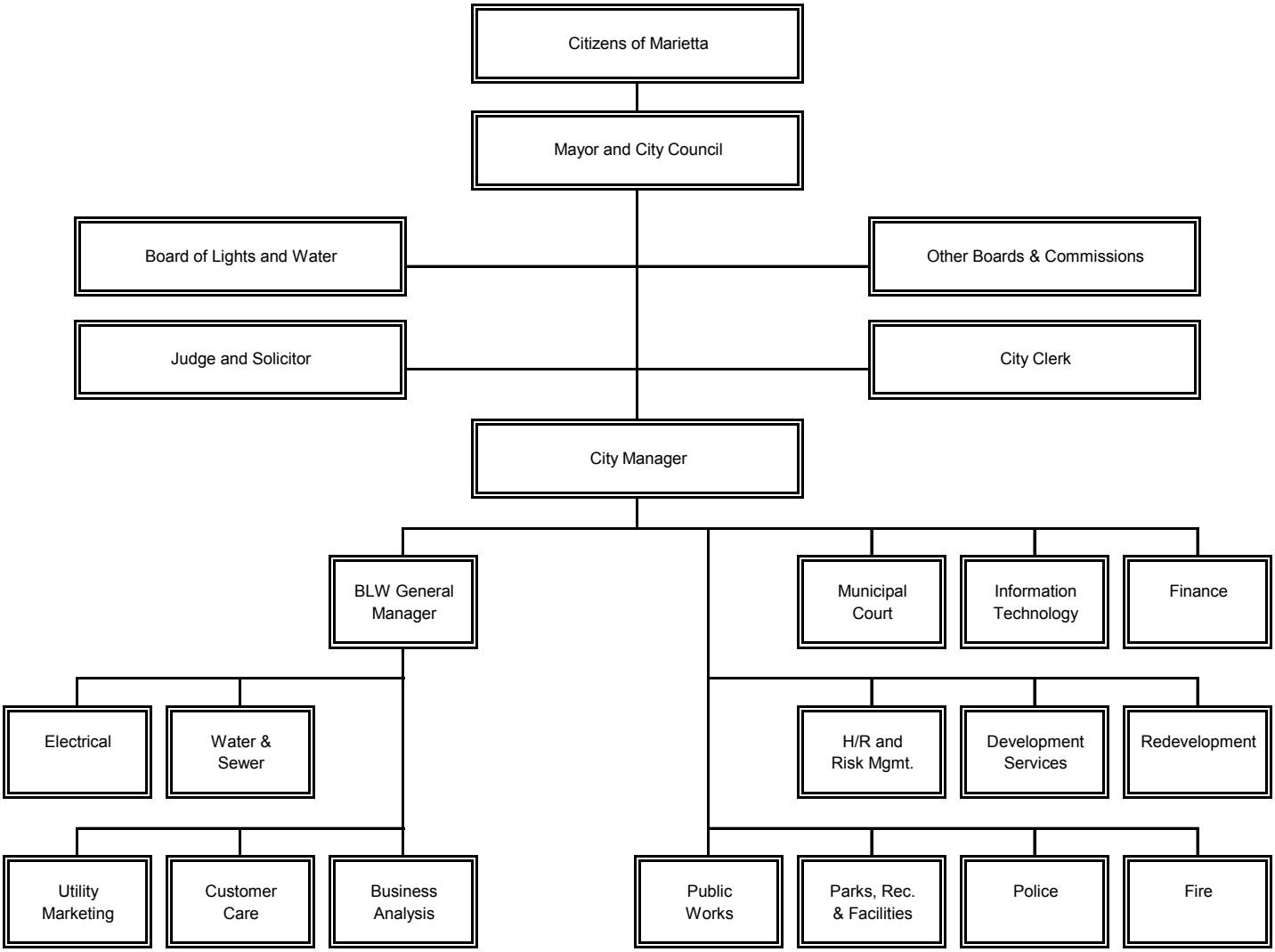
Internal Service Funds: These funds are used to account for services performed by a central service department for other departments or agencies of the governmental unit. The Fleet Maintenance Fund provides fuel and repair and maintenance services for vehicles owned by the various City departments and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

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.

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	FLEET MAINTENANCE	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 Forfeiture Radio System Core Repl. Aurora Fire Museum Hotel/Motel Tax Auto Rental Excise Tax Gone With the Wind Museum Parks and Recreation Tree Planting	Fleet Maintenance	Health Workers Comp Property & Casualty	Pension OPEB

PERSONNEL POSITION SUMMARY

FUND	Budget FY11	Budget FY12	Budget FY13
General			
General Administration	12	12	12
Municipal Court	16	16	16
Finance	26	26	26
H/R and Risk Management	9	9	10
Development Services	19	19	19
Redevelopment	2	2	2
Public Works	106	105	98
Parks, Recreation and Facilities	30	30	30
Police	175	175	175
Fire	135	135	135
Elected/Appointed Officials	36	36	36
Total General Fund	**566**	**565**	**559**
Special Revenue			
Cemetery	2	2	2
Housing Assistance	11	11	9
CDBG	2	2	2
Weed & Seed Grant Program	2	1	1
Gone With the Wind Museum	1	1	1
City Parks Bonds Fund	1	1	1
SPLOST Fund	1	1	1
Total Special Revenue	**20**	**19**	**17**
Board of Lights and Water (BLW)			
General Administration	2	2	2
Utility Marketing	4	4	3
Information Technology	22	20	21
Customer Care	42	41	41
Business Analysis	4	4	4
Electric	87	87	87
Water & Sewer	43	43	44
Appointed Officials*	5	5	5
Total BLW Fund	**209**	**206**	**207**
Internal Services			
Fleet Maintenance	14	14	14
Total Internal Services	**14**	**14**	**14**
GRAND TOTAL	**809**	**804**	**797**

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	24
Golf Courses	1
Recreation Centers	2
Tennis Courts	21
Outdoor Basketball Courts	3
Parks / Recreation Center Acreage	365
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
2012	46,437	18,453	16,491

Source: Marietta staff

Land Area Composition

Land Use Type	% of Land Area
Residential	57.24%
Commercial	25.98%
Industrial	16.78%
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
2012	551	836	639	751	1,538	4,315

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 Hawaiian & 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	52°F
January Avg Low Temperature	30°F
April Avg High Temperature	73°F
April Avg Low Temperature	46°F
July Avg High Temperature	910°F
July Avg Low Temperature	68°F
Oct Avg High Temperature	73°F
Oct Avg Low Temperature	48°F
Coldest Month	January
Hottest Month	July
Avg Monthly Precipitation	4.43”
Wettest Month	February

Source: Weather.com

Ten Largest Private Employers

Company	Product	No. of Empl.
Lockheed Martin Aerospace	Aircraft Manufacturing	7,000
YKK Corp of America	Zippers, Buttons Manu.	2,400
Alere	Administrative	1,981
Columbian Chemicals	Administrative	1,300
C.W. Matthews	Highway Construction	961
Tip Top Poultry, Inc.	Poultry Processing	732
Walmart	Department Store	712
TASQ Technology	Plastics Manufacturing	420
Life University	University; Education	400
PIC Group, Inc.	Management Consultant	400

Source: Marietta staff

Ten Largest Public Employers

Company	No. of Empl.
Wellstar Kennestone Hospital	4,664
Marietta City Schools	1,157
Cobb County Board of Education	1,060
Cobb County Government	900
Dobbins Air Reserve Base	880
City of Marietta	741
Southern Polytechnic State University	619
Cobb Electric Membership Corp.	547
Cobb County Transit	240
U.S. Post Office – Marietta	129

Source: Marietta staff

VISION STATEMENT AND STATEMENT OF GOALS

STATEMENT 1

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

Goals:

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

2. Create landscaped boulevards and gateways.

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

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

5. Establish good and continuous tree coverage and canopy.

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

STATEMENT 2

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

Goals:

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

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

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

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

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

6. Strive for a more effective historic preservation ordinance.

VISION STATEMENT AND STATEMENT OF GOALS

STATEMENT 3

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

Goals:

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

STATEMENT 4

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

Goals:

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

VISION STATEMENT AND STATEMENT OF GOALS

STATEMENT 5

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

Goals:

1. Attain owner occupancy in more than 50% of our homes.

2. Support and secure funding for the Marietta Redevelopment Corporation to power the regeneration of the community. A portion of the newly created or renovated housing units will be reserved for low to moderate-income families.

3. Convert portions of developed multi-family housing properties located on Franklin Road to new development.

4. Continue to encourage more diverse housing units in the downtown area and encourage quality single-family detached housing throughout the City.

5. Build 250 affordable first-time homebuyer units.

6. Continue to educate residents and homebuyers to strengthen their ability to buy, retain and maintain their homes.

7. Ensure safe housing for all residents.

8. Provide a Public Safety employee home ownership program in target areas.

9. Rehab or replace 10% of City rental housing.

VISION STATEMENT AND STATEMENT OF GOALS

STATEMENT 6

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

Goals:

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

STATEMENT 7

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

Goals:

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

VISION STATEMENT AND STATEMENT OF GOALS

STATEMENT 8

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

Goal:

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

MISSION STATEMENT

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

COMPREHENSIVE PLAN 2006 – 2030 POLICIES

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

Policies

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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	FY11 Actual	FY12 Appr Budget	FY12 Final Budget	FY12 Yr-End Est	FY13 Budget
Revenue					
General Property Taxes					
Real Estate Taxes	5,977,333	5,681,000	5,681,000	5,706,291	5,700,000
Personal Property Taxes	1,207,546	1,184,700	1,233,433	1,276,062	1,288,200
Total General Property Taxes	**7,184,879**	**6,865,700**	**6,914,433**	**6,982,353**	**6,988,200**
Other Taxes					
Real Estate Trans./Intangible Rec.	152,375	125,000	125,000	179,189	189,000
Wholesale Excise Taxes	743,120	732,000	732,000	756,815	763,000
Insurance Premium	3,162,510	3,050,000	3,050,000	2,653,793	2,660,000
Franchise Fees	5,813,652	5,767,000	5,867,000	5,856,174	5,929,976
Miscellaneous	114,036	71,000	71,000	107,025	92,500
Total Other Taxes	**9,985,693**	**9,745,000**	**9,845,000**	**9,552,996**	**9,634,476**
Licenses & Permits					
Business Licenses	4,778,903	4,650,540	4,800,540	5,159,829	5,064,573
Permits	632,078	547,900	547,900	531,210	606,500
Total Licenses & Permits	**5,410,981**	**5,198,440**	**5,348,440**	**5,691,039**	**5,671,073**
Intergovernmental Revenue	**1,890,289**	**1,540,602**	**1,684,202**	**1,627,820**	**1,229,249**
Charges For Services					
Sanitation	3,486,056	3,472,000	3,472,000	3,474,162	3,471,564
Recreation	105,540	117,700	117,700	119,595	117,398
Miscellaneous	372,001	354,550	354,550	355,570	335,200
Total Charges For Services	**3,963,597**	**3,944,250**	**3,944,250**	**3,949,327**	**3,924,162**
Fines and Forfeits	**3,257,281**	**3,015,000**	**3,199,041**	**3,435,418**	**3,117,000**
Other Revenue					
Miscellaneous	595,940	457,914	1,406,629	909,797	607,598
Interest Income	88,771	250,000	250,000	85,766	75,000
Total Other Revenue	**684,711**	**707,914**	**1,656,629**	**995,563**	**682,598**
Other Financing Sources					
Transfer from BLW	11,500,000	11,500,000	11,500,000	11,500,000	11,500,000
Indirect Cost Recovery	2,815,132	2,815,132	2,815,132	2,815,132	2,815,132
Transfer from Other Funds	2,266,869	2,200,000	2,329,199	2,311,414	2,110,000
Use of Reserve	0	0	40,306	0	480,640
Total Other Financing Sources	**16,582,001**	**16,515,132**	**16,684,637**	**16,626,546**	**16,905,772**
General Fund Revenue	**48,959,432**	**47,532,038**	**49,276,632**	**48,861,062**	**48,152,530**
Appropriated Expenditures					
Personal Services	33,727,759	33,979,614	33,979,614	33,209,988	34,102,096
Professional & Technical Svcs.	3,126,311	3,157,340	3,502,592	3,022,164	3,451,978
Property & Business Services	2,292,800	2,390,470	2,513,135	2,134,091	2,418,535
Operating Supplies	927,844	968,121	1,064,901	903,248	979,033
Internal Fleet Services	2,297,884	2,342,749	2,342,749	2,395,878	2,414,961
Transfers Out	6,476,326	4,485,927	4,605,217	4,605,217	4,485,927
Capital Projects	238,770	207,817	1,268,424	479,119	300,000
General Fund Expenditures	**49,087,694**	**47,532,038**	**49,276,632**	**46,749,705**	**48,152,530**

SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY11 Actual	FY12 Appr Budget	FY12 Final Budget	FY12 Yr-End Est	FY13 Budget
Revenue					
Lease Income Fund					
Interest Income	24,220	0	0	25,527	0
Transfers In	12,307,407	2,780,306	2,780,306	9,225,795	2,769,456
Lease Income Fund Revenue	**12,331,627**	**2,780,306**	**2,780,306**	**9,251,322**	**2,769,456**
City Center Tax Allocation District					
Property Tax	667,177	511,000	511,000	424,372	563,500
Intergovernmental Revenue	260,924	231,155	231,155	259,739	250,000
Interest Income	2,154	2,000	2,000	1,875	1,500
Use of Reserve	0	107,000	407,728	0	36,155
City Center TAD Fund Revenue	**930,255**	**851,155**	**1,151,883**	**685,986**	**851,155**
Franklin/Gateway Tax Alloc. Distr.	**(322)**	**600**	**600**	**(15)**	**0**
Perimeter Tax Allocation District					
Property Tax	66,166	42,000	42,000	68,089	68,000
Intergovernmental Revenue	23,652	18,000	18,000	0	20,000
Perimeter TAD Fund Revenue	**89,818**	**60,000**	**60,000**	**68,089**	**88,000**
Cemetery Fund					
Property Tax	207,876	204,000	204,000	201,578	209,500
Interest Income	3,785	3,000	3,000	2,121	2,000
Use of Reserve	0	178,264	337,410	0	123,838
Cemetery Fund Revenue	**211,661**	**385,264**	**544,410**	**203,699**	**335,338**
HUD - Housing Assistance Programs					
Voucher Program	5,411,056	5,184,729	5,184,729	5,029,171	4,378,792
Interest Income	1,378	0	0	31	0
Use of Reserve	0	253,220	404,755	0	1,019,639
HUD Fund Revenue	**5,412,434**	**5,437,949**	**5,589,484**	**5,029,202**	**5,398,431**
CDBG Fund Revenue	**198,182**	**202,483**	**204,875**	**174,158**	**205,805**
Weed and Seed Program Fund	**262,720**	**94,109**	**252,643**	**190,392**	**59,040**
Grants Funds					
Reimbursement Grants	1,078,243	214,221	8,650,376	2,343,493	214,221
Miscellaneous	3,515	0	0	3,501	0
Transfer In	71,400	0	147,240	147,240	0
Use of Reserve	0	0	70,086	0	0
Grants Funds Revenue	**1,153,158**	**214,221**	**8,867,702**	**2,494,234**	**214,221**
Asset Forfeiture Fund					
Intergovernmental Revenue	868,992	750,000	750,000	890,916	750,000
Interest Income	2,882	0	0	642	0
Use of Reserve	0	0	23,012	0	0
Asset Forfeiture Fund Revenue	**871,874**	**750,000**	**773,012**	**891,558**	**750,000**

SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY11 Actual	FY12 Appr Budget	FY12 Final Budget	FY12 Yr-End Est	FY13 Budget
Revenue					
Radio System Replacement Fund	**108,766**	**108,766**	**108,766**	**108,870**	**108,870**
Gone With the Wind Movie Museum Fund					
Admissions	47,771	39,400	39,400	47,189	41,200
Gift Shop	45,219	39,000	39,000	37,089	41,500
Special Events	27,334	22,000	22,000	8,974	22,000
Welcome Ctr. Disbursement	34,221	34,222	34,222	34,222	40,222
Other	830	1,000	1,000	5,923	3,000
Transfer In	33,000	0	0	0	0
GWTW Fund Revenue	**188,375**	**135,622**	**135,622**	**133,397**	**147,922**
Aurora Fire Museum Fund					
Donations/Fundraising	4,474	0	0	596	0
Use of Reserve	0	0	4,667	0	0
Aurora Fire Mus. Fund Revenue	**4,474**	**0**	**4,667**	**596**	**0**
Parks and Tree Preservation Funds					
Interest Income	3,539	0	0	2,095	0
Miscellaneous	23,010	0	19,067	15,474	0
Use of Reserve	0	0	138,879	0	0
Parks Funds Revenue	**26,549**	**0**	**157,946**	**17,569**	**0**
Tourism Funds					
Hotel / Motel Tax	1,891,998	1,845,000	1,845,000	1,822,802	1,750,000
Auto Rental Excise Tax	374,871	355,000	355,000	359,413	360,000
Tourism Funds Revenue	**2,266,869**	**2,200,000**	**2,200,000**	**2,182,215**	**2,110,000**
Special Revenue Funds Revenue	**24,056,440**	**13,220,475**	**22,831,916**	**21,431,272**	**13,038,238**
Appropriated Expenditures					
Personal Services	1,173,858	1,104,606	1,124,606	1,096,031	954,933
Professional & Technical Svcs.	695,782	97,123	258,153	114,196	98,149
Property & Business Services	546,139	375,092	894,959	630,972	314,886
Operating Supplies	256,887	235,300	425,314	232,475	233,750
Cost of Goods Sold	21,307	20,085	23,085	23,951	25,085
Internal Fleet Services	9,046	10,000	10,000	10,350	6,000
Housing Assistance Payments	4,576,486	4,577,916	4,577,916	4,699,087	4,678,428
Miscellaneous Expenses	123,200	750,000	230,318	0	750,000
Planned Reserve Increase	0	169,366	169,366	0	196,870
Debt Service	3,100,885	3,631,461	3,631,461	3,631,461	3,620,611
Transfers Out	2,316,393	2,249,526	2,503,326	2,485,540	2,159,526
Capital Projects	1,067,102	0	8,983,412	2,622,884	0
Special Revenue Funds Expenditures	**13,887,085**	**13,220,475**	**22,831,916**	**15,546,947**	**13,038,238**

SOURCES AND USES OF FUNDS

CAPITAL PROJECTS FUNDS	FY11 Actual	FY12 Appr Budget	FY12 Final Budget	FY12 Yr-End Est	FY13 Budget
Revenue					
Transportation Fund					
Reimbursement Grants	202,189	0	0	0	0
Interest Income	904	0	0	0	0
Use of Reserve	0	0	288,826	0	0
TIP Funds Revenue	**203,093**	**0**	**288,826**	**0**	**0**
City Parks Fund					
Interest Income	3,628	0	0	45,684	0
Miscellaneous	9,600	0	0	18,260	0
Use of Reserve	0	2,500,000	13,390,958	0	2,500,000
City Parks Fund Revenue	**13,228**	**2,500,000**	**13,390,958**	**63,944**	**2,500,000**
SPLOST 2005 Fund					
1% Sales Tax	2,151,347	471,714	6,720,276	314,476	0
Reimbursement Grants	7,733,144	5,294,646	15,752,508	4,724,928	0
Interest Income	8,349	0	0	31,157	0
Use of Reserve	0	2,588,854	7,101,989	0	0
SPLOST 2005 Fund Revenue	**9,892,840**	**8,355,214**	**29,574,773**	**5,070,561**	**0**
SPLOST 2011 Fund Revenue	**0**	**3,636,085**	**3,519,797**	**4,864,867**	**10,146,677**
Citywide Projects Fund					
Interest Income	195	0	0	0	0
Transfers In	860,000	0	0	0	0
Citywide Projects Fund Revenue	**860,195**	**0**	**0**	**0**	**0**
Capital Projects Funds Revenue	**10,969,356**	**14,491,299**	**46,774,354**	**9,999,372**	**12,646,677**
Appropriated Expenditures					
Personal Services	298,315	353,372	353,372	337,830	350,719
Professional and Technical Svcs.	144,667	0	52,582	198,130	0
Debt Service	4,114,279	5,569,227	5,569,227	5,567,004	0
Transfers Out	13,167,407	0	0	8,679,496	0
Capital Projects	8,782,953	8,568,700	40,799,173	12,430,691	12,295,958
Capital Projects Funds Expenditures	**26,507,621**	**14,491,299**	**46,774,354**	**27,213,151**	**12,646,677**

DEBT SERVICE FUND					
Revenue					
Property Tax	5,976,283	5,920,000	5,920,000	5,823,730	2,997,500
School SPLOST	3,693,625	3,694,425	3,694,425	3,694,425	3,694,625
Interest Income	24,621	40,000	40,000	21,291	22,000
Use of Reserve	0	0	0	0	413,411
Debt Service Fund Revenue	**9,694,529**	**9,654,425**	**9,654,425**	**9,539,446**	**7,127,536**
Appropriated Expenditures					
Debt Service	9,805,383	8,552,000	8,552,000	8,550,275	7,102,300
Transfers Out	25,236	25,236	25,236	25,236	25,236
Planned Reserve Increase	0	1,077,189	1,077,189	0	0
Debt Service Fund Expenditures	**9,830,619**	**9,654,425**	**9,654,425**	**8,575,511**	**7,127,536**

SOURCES AND USES OF FUNDS

ENTERPRISE FUNDS	FY11 Actual	FY12 Appr Budget	FY12 Final Budget	FY12 Yr-End Est	FY13 Budget
BLW Fund					
Revenue					
Charges for Services	137,621,280	144,606,650	144,606,650	140,593,928	153,378,416
Interest Income	10,662,549	9,915,948	9,957,948	10,160,226	8,710,278
Other	757,632	355,792	458,500	504,411	460,891
Indirect Cost Recovery	3,016,444	3,016,446	3,016,446	3,016,446	3,016,446
Transfers In	12,307,407	0	97,422	8,879,642	0
Use of Reserve	0	0	3,092,401	0	2,000,000
BLW Fund Revenue	**164,365,312**	**157,894,836**	**161,229,367**	**163,154,653**	**167,566,031**
Appropriated Expenditures					
Personal Services	16,984,470	16,897,804	16,892,117	16,402,895	17,373,442
Professional & Technical Svcs.	2,049,290	2,411,692	2,640,455	2,149,798	2,309,651
Property & Business Services	4,823,079	5,352,521	5,059,266	4,334,980	5,219,831
Operating Supplies	3,332,245	3,337,474	3,351,369	3,212,477	3,596,398
Cost of Goods Sold	91,928,621	99,351,944	99,351,944	98,241,947	105,797,334
Internal Fleet Services	843,798	796,171	796,171	919,412	904,256
Miscellaneous Expenses	540,251	599,801	599,801	793,271	637,890
Transfers Out	29,073,567	14,716,161	14,758,161	23,953,288	16,716,161
Capital Projects	12,268,399	14,431,268	17,780,083	10,649,746	15,011,068
BLW Fund Expenditures	**161,843,720**	**157,894,836**	**161,229,367**	**160,657,814**	**167,566,031**
BLW Trust Fund					
Revenue					
Transfers In	2,000,000	0	0	515,615	2,000,000
Interest Income	0	0	0	10,756	0
BLW Trust Fund Revenue	**2,000,000**	**0**	**0**	**526,371**	**2,000,000**
Appropriated Expenditures					
Planned Reserve Increase	0	0	0	0	2,000,000
BLW Trust Fund Expenditures	**0**	**0**	**0**	**0**	**2,000,000**
Golf Course Fund					
Revenue					
Green Fees	859,781	927,000	927,000	880,242	920,000
Cart Rental	409,839	413,000	413,000	427,060	425,000
Driving Range	87,156	80,000	80,000	97,652	95,000
Food and Beverage	236,856	249,500	249,500	205,520	246,800
Pro Shop Rental	14,995	15,000	15,000	14,235	15,000
Miscellaneous	30,889	20,000	20,437	21,363	20,000
Transfer from General Fund	398,670	399,042	399,042	399,042	399,042
Golf Course Fund Revenue	**2,038,186**	**2,103,542**	**2,103,979**	**2,045,114**	**2,120,842**
Appropriated Expenditures					
Professional & Technical Svcs.	833,666	769,812	769,812	797,700	810,034
Property & Business Services	211,831	190,576	191,013	165,832	166,274
Operating Supplies	236,916	248,675	246,375	228,871	296,909
Debt Service	825,072	757,641	757,641	774,177	759,104
Transfers Out	25,021	25,021	25,021	25,021	25,021
Capital Projects	5,000	111,817	114,117	112,645	63,500
Golf Course Fund Expenditures	**2,137,506**	**2,103,542**	**2,103,979**	**2,104,246**	**2,120,842**

SOURCES AND USES OF FUNDS

ENTERPRISE FUNDS	FY11 Actual	FY12 Appr Budget	FY12 Final Budget	FY12 Yr-End Est	FY13 Budget
Conference Center Fund					
Revenue					
Welcome Ctr. Disbursement	564,325	558,112	558,112	564,300	529,375
Rental Income	2,240,302	2,222,194	2,222,194	2,252,183	2,240,081
Use of Reserve	0	0	338,702	0	0
Conference Ctr. Fund Revenue	**2,804,627**	**2,780,306**	**3,119,008**	**2,816,483**	**2,769,456**
Appropriated Expenditures					
Professional & Technical Svcs.	950	0	0	500	0
Operating Supplies	(5,789)	0	0	0	0
Miscellaneous	47,764	0	0	26,863	0
Transfers Out	0	2,780,306	2,780,306	546,300	2,769,456
Capital Projects	0	0	338,702	393,246	0
Conference Ctr. Fund Expenditures	**42,925**	**2,780,306**	**3,119,008**	**966,909**	**2,769,456**
TRUST FUNDS					
Pension Fund					
Fund Charges	5,076,193	5,288,936	5,288,936	4,972,578	5,409,268
Employee Contributions	1,255,079	1,425,146	1,425,146	1,263,636	1,420,614
Transfers In	210,000	0	0	100	0
Investment Earnings	13,023,649	1,800,000	1,800,000	861,496	1,800,000
Miscellaneous	2,784	0	0	0	0
Pension Fund Revenue	**19,567,705**	**8,514,082**	**8,514,082**	**7,097,810**	**8,629,882**
Other Post-Emplmt. Benefits Fund	**185,375**	**55,000**	**55,000**	**181,769**	**100,000**
Trust Funds Revenue	**19,753,080**	**8,569,082**	**8,569,082**	**7,279,579**	**8,729,882**
Appropriated Expenditures					
Professional & Technical Svcs.	560,359	516,200	516,200	430,392	505,000
Benefit Payments & Premiums	7,673,227	8,010,000	8,010,000	7,909,283	8,125,000
Transfers Out	4,882	4,882	4,882	4,882	4,882
Planned Reserve Increase	0	38,000	38,000	0	95,000
Pension Fund Expenditures	**8,238,468**	**8,569,082**	**8,569,082**	**8,344,557**	**8,729,882**

SOURCES AND USES OF FUNDS

INTERNAL SERVICE FUNDS	FY11 Actual	FY12 Appr Budget	FY12 Final Budget	FY12 Yr-End Est	FY13 Budget
Fleet Maintenance Fund					
Revenue					
Fund Charges	3,189,131	3,161,720	3,161,720	3,393,618	3,338,017
Miscellaneous	13,613	0	0	3,749	0
Transfers In	1,726,372	0	163,954	163,954	0
Use of Reserve	0	0	518,522	0	0
Fleet Maintenance Revenue	**4,929,116**	**3,161,720**	**3,844,196**	**3,561,321**	**3,338,017**
Appropriated Expenditures					
Personal Services	731,259	731,017	731,017	703,281	743,043
Professional & Technical Svcs.	43,314	24,500	38,500	30,853	19,000
Property & Business Services	440,551	441,500	361,500	376,244	441,165
Operating Supplies	2,114,242	1,927,100	2,157,100	2,230,478	2,097,206
Internal Fleet Services	13,990	12,800	12,800	27,877	12,800
Transfers Out	19,803	19,803	24,803	24,803	19,803
Capital Projects	1,226,043	5,000	518,476	311,756	5,000
Fleet Maintenance Expenditures	**4,589,202**	**3,161,720**	**3,844,196**	**3,705,292**	**3,338,017**
Self-Insurance Funds					
Revenue					
Health Insurance Fund					
Fund Charges	5,964,834	6,154,487	6,154,487	6,025,929	6,416,957
Employee Contributions	1,024,575	994,700	994,700	1,022,701	1,003,249
Transfers In	1,643,826	1,643,826	1,643,826	1,643,826	1,643,826
Miscellaneous	7,353	0	18,700	297,195	0
Health Insurance Revenue	**8,640,588**	**8,793,013**	**8,811,713**	**8,989,651**	**9,064,032**
Workers Compensation Fund					
Fund Charges	1,058,461	1,126,593	1,126,593	1,073,971	1,147,483
Interest Income	16,376	15,000	15,000	12,584	10,000
Reimbursement Revenue	15,256	0	0	0	0
Workers Compensation Revenue	**1,090,093**	**1,141,593**	**1,141,593**	**1,086,555**	**1,157,483**
Property and Casualty Fund					
Fund Charges	629,378	694,379	694,379	694,379	748,379
Insurance Claim Revenue	141,179	0	103,771	107,484	0
Interest Income	34,096	75,000	75,000	26,923	20,000
Use of Reserve	0	150,000	266,662	0	100,000
Property and Casualty Revenue	**804,653**	**919,379**	**1,139,812**	**828,786**	**868,379**
Self-Insurance Funds Revenue	**10,535,334**	**10,853,985**	**11,093,118**	**10,904,992**	**11,089,894**
Appropriated Expenditures					
Professional & Technical Svcs.	79,802	289,116	289,116	302,247	283,504
Property & Business Services	11,057	20,700	39,400	20,700	30,000
Supplies	93,441	460,764	460,764	291,283	303,000
Benefit Payments & Premiums	10,054,503	9,745,237	9,745,237	11,428,152	10,129,332
Transfers Out	47,891	47,891	268,324	268,324	47,891
Planned Reserve Increase	0	290,277	290,277	0	296,167
Self-Insurance Funds Expenditures	**10,286,694**	**10,853,985**	**11,093,118**	**12,310,706**	**11,089,894**

SOURCES AND USES OF FUNDS

SUMMARY - ALL FUNDS	FY11 Actual	FY12 Appr Budget	FY12 Final Budget	FY12 Yr-End Est	FY13 Budget
Revenue					
Property Taxes	14,102,059	13,543,300	13,592,033	13,500,107	10,826,700
Other Taxes	12,252,562	11,945,000	12,045,000	11,735,211	11,744,476
1% Sales Tax	2,151,347	4,107,799	10,240,073	5,179,343	10,146,677
Licenses & Permits	5,410,981	5,198,440	5,348,440	5,691,039	5,671,073
Intergovernmental Revenue	22,221,562	17,816,704	37,015,247	19,533,564	11,371,329
Charges For Services	163,782,670	171,423,955	171,424,392	166,981,574	180,853,126
Fines and Forfeits	3,257,281	3,015,000	3,199,041	3,435,418	3,117,000
Interest Earned	23,901,096	12,100,948	12,142,948	11,288,174	10,640,778
Miscellaneous	1,869,327	978,472	2,171,433	2,157,029	1,280,359
Total Revenue	**248,948,885**	**240,129,618**	**267,178,607**	**239,501,459**	**245,651,518**
Appropriated Expenditures					
Personal Services	52,915,661	53,066,413	53,080,726	51,750,025	53,524,233
Operating Services	140,945,461	149,430,779	150,532,527	148,283,702	157,055,389
Debt Service	17,845,619	18,510,329	18,510,329	18,522,917	11,482,015
Capital Projects	23,588,267	23,324,602	69,802,387	27,000,087	27,675,526
Total Expenditures	**235,295,008**	**244,332,123**	**291,925,969**	**245,556,731**	**249,737,163**

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 FY2013 operations are:

- ◊ General Fund: $480,640 - FY2012 year-end surplus to be used for one-time purchases and capital items.
- ◊ City Center TAD Fund: $36,155 - prior years' tax collections to be used for debt service payment.
- ◊ Cemetery Fund: $123,838 - prior years' tax collections to be used for repairs to headstones and gravesites.
- ◊ HUD Fund: $1,019,639 - 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.
- ◊ Debt Service Fund: $413,411 - prior years' tax collections to be used for principal and interest payments.
- ◊ Property Casualty Fund: $100,000 - 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 FY2013 operations are:

- ◊ Perimeter TAD Fund: $88,000 - reserved to offset redevelopment costs in future years.
- ◊ Radio System Replacement Fund: $108,870 - reserved for future replacement of the 800 MHz radio system.
- ◊ OPEB Trust Fund: $95,000 - reserved for future retiree health benefits.
- ◊ Worker's Comp Fund: $296,167 - reserved for future claims.

Additional details can be found on the following pages in the FY2013 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 2011 Fund accounts for the activities of the SPLOST that was approved in March 2011 and will be in effect through 2015. It is funded by 1% county sales tax proceeds for road and traffic improvements and capital improvements.

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, Police Asset Forfeiture, Radio System Core Replacement, Gone With the Wind Museum, Parks Fund, Tree Preservation Fund, Hotel/Motel Tax, and Auto Rental Excise Tax Funds. The "Transfers Out" represents the Indirect Cost Transfers to the General Fund and BLW Fund as well as Tourism transfers to the General Fund.

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

SELF-INSURANCE FUNDS:
This fund 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.

FY2013 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUNDS:	GENERAL	BLW	GOLF COURSE	CONFERENCE CENTER	DEBT SERVICE
REVENUES:					
Property Taxes	6,988,200				2,997,500
Other Taxes	9,634,476				
1% Sales Tax					
Licenses and Permits	5,671,073				
Intergovernmental	1,229,249			529,375	
Charges for Services	3,924,162	153,378,416	1,721,800	2,240,081	
Fines and Forfeits	3,117,000				
Interest Earned	75,000	8,710,278			22,000
Miscellaneous Sources	607,598	460,891			
School SPLOST Proceeds					3,694,625
Total Anticipated Revenues	**31,246,758**	**162,549,585**	**1,721,800**	**2,769,456**	**6,714,125**
EXPENDITURES:					
Personal Services	34,102,096	17,373,442			
Operating Services	9,264,507	118,465,360	1,273,217		
Appropriated Expenditures	**43,366,603**	**135,838,802**	**1,273,217**	**0**	**0**
Debt Service:					
Principal Retirement			690,000		5,005,000
Interest and Fiscal Charges			69,104		2,097,300
Capital Projects	300,000	15,011,068	63,500		
Total Anticipated Expenses	**43,666,603**	**150,849,870**	**2,095,821**	**0**	**7,102,300**
Excess (Deficit) of Revenues over Expenses	**(12,419,845)**	**11,699,715**	**(374,021)**	**2,769,456**	**(388,175)**
Transfers In	**16,425,132**	**3,016,446**	**399,042**		
Transfers Out	**(4,485,927)**	**(14,716,161)**	**(25,021)**	**(2,769,456)**	**(25,236)**
Incr (Decr) in Reserves as a result of FY13 Operations	**(480,640)**	**0**	**0**	**0**	**(413,411)**

FY2013 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUNDS:	CAPITAL PROJECTS	SPECIAL REVENUE	FLEET MAINT.	SELF - INSURANCE	TRUSTS	TOTAL
REVENUES:						
Property Taxes		841,000				**10,826,700**
Other Taxes		2,110,000				**11,744,476**
1% Sales Tax	10,146,677					**10,146,677**
Licenses and Permits						**5,671,073**
Intergovernmental	0	5,877,858				**7,636,482**
Charges for Services		147,922	3,338,017	9,316,068	6,829,882	**180,896,348**
Fines and Forfeits						**3,117,000**
Interest Earned		3,500		30,000	1,800,000	**10,640,778**
Miscellaneous Sources		108,870			100,000	**1,277,359**
School SPLOST Proceeds						**3,694,625**
Total Anticipated Revenues	**10,146,677**	**9,089,150**	**3,338,017**	**9,346,068**	**8,729,882**	**245,651,518**
EXPENDITURES:						
Personal Services	350,719	954,933	743,043			**53,524,233**
Operating Services		6,106,298	2,570,171	10,745,836	8,630,000	**157,055,389**
Appropriated Expenditures	**350,719**	**7,061,231**	**3,313,214**	**10,745,836**	**8,630,000**	**210,579,622**
Debt Service:						
Principal Retirement		2,058,267				**7,753,267**
Interest and Fiscal Charges		1,562,344				**3,728,748**
Capital Projects	12,295,958	0	5,000			**27,675,526**
Total Anticipated Expenses	**12,646,677**	**10,681,842**	**3,318,214**	**10,745,836**	**8,630,000**	**249,737,163**
Excess (Deficit) of Revenues over Expenses	**(2,500,000)**	**(1,592,692)**	**19,803**	**(1,399,768)**	**99,882**	**(4,085,645)**
Transfers In		**2,769,456**		**1,643,826**		**24,253,902**
Transfers Out	**0**	**(2,159,526)**	**(19,803)**	**(47,891)**	**(4,882)**	**(24,253,903)**
Incr (Decr) in Reserves as a result of FY13 Operations	**(2,500,000)**	**(982,762)**	**0**	**196,167**	**95,000**	**(4,085,646)**

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FY2013 FUND BALANCE SUMMARY

Governmental Funds	Beginning FY2013 Fund Balance	Anticipated Revenues	Anticipated Expenses	Projected Change in Fund Balance	Estimated Ending FY2013 Fund Balance	Designated/ Reserved	Undesignated
General	16,278,348	47,671,890	48,152,530	480,640	16,758,988	7,707,185	9,051,803
Lease Income Fund	29,075,498	2,769,456	2,769,456	0	29,075,498	0	29,075,498
Tax Allocation Districts Funds	2,635,319	903,000	851,155	51,845	2,687,164	219,952	2,467,212
Cemetery Fund	200,382	211,500	335,338	(123,838)	76,544	9,146	67,398
HUD - Section 8	1,069,218	4,378,792	5,398,431	(1,019,639)	49,579	22,226	27,352
CDBG	0	205,805	205,805	0	0	0	0
Weed and Seed	0	59,040	59,040	0	0	0	0
Marietta Redevel. Growth	50,000	0	0	0	50,000	0	50,000
Grant Funds	973,831	214,221	214,221	0	973,831	968,623	5,208
Asset Forfeiture Fund	1,512,951	750,000	750,000	0	1,512,951	12,373	1,500,578
Radio Sys Core Replacement	877,265	108,870	0	108,870	986,135	986,135	0
Gone With The Wind Museum	311	147,922	147,922	0	311	0	311
Aurora Fire Museum Fund	9,509	0	0	0	9,509	0	9,509
Parks and Trees Funds	601,046	0	0	0	601,046	601,046	0
Tourism Funds	0	2,110,000	2,110,000	0	0	0	0
Capital Projects Fund	27,072,593	10,146,677	12,646,677	(2,500,000)	24,572,593	6,641,475	17,931,118
Debt Service	6,456,797	6,714,125	7,127,536	(413,411)	6,043,386	0	6,043,386
Governmental Funds Total	**86,813,067**	**76,391,298**	**80,768,111**	**(3,415,533)**	**83,397,534**	**17,168,161**	**66,229,373**

Notes:
General Fund: Reserves in the amount of $480,640 are appropriated for a capital contingency and one-time expenses.

Tax Allocation Districts Funds: The City Center TAD will use $36,155 from fund balance toward the debt service payment. The Perimeter TAD will add $88,000 to its fund balance for future projects. The net effect for the TAD Funds is an increase of $51,845 as a result of FY2013 operations.

Cemetery Fund: Reserves in the amount of $123,838 were used for the FY2013 budget in order to appropriate dollars for the final year of the headstone and gravesite repair project.

Section 8 Fund: The fund will use $1,019,639 in built-up reserves for housing assistance payments and administrative expenses.

Radio System Replacement Fund: This is an amount that the city contributes each year to a reserve fund in order to have funds available after ten years to pay our portion of the county-wide 800 MHz radio system upgrade. In FY2013 the reserve increase is $108,870.

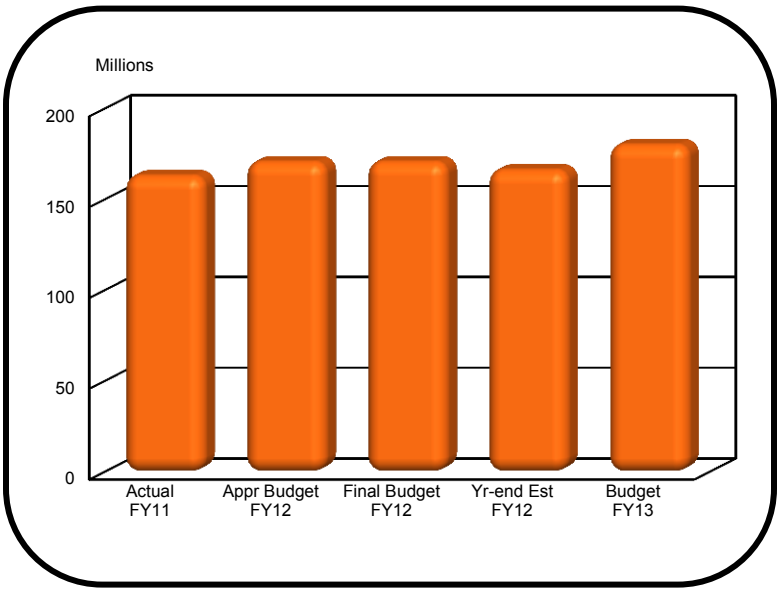
Capital Projects Fund: A Parks bonds was issued in 2009 for $25 million. These funds will be spent over the course of several years. In FY2013 the city appropriated $2.5 from the fund balance from that bond to go forward with council-approved parks projects.

Debt Service Fund: Prior years' tax collections will be used toward the principal and interest payments on general obligation bonds, thus decreasing the fund balance by $413,411.

REVENUE ANALYSIS

CHARGES FOR SERVICES

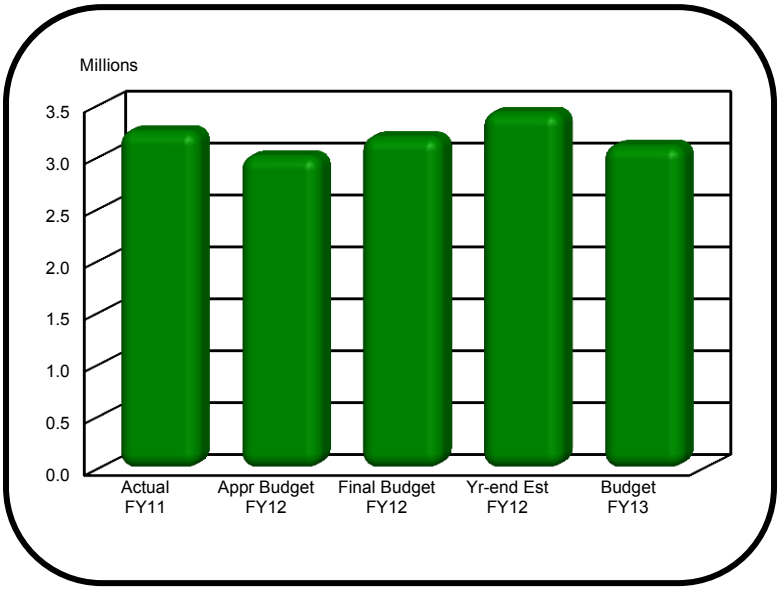
This revenue source includes revenue generated for services such as sanitation, electric, water and sewer utilities, golf, museum and recreation fees, fleet maintenance charges to user departments, and city and employee contributions to self-insurance and pension funds.



Assumptions: The budget for Electric, Water and Sewer revenue is 6% higher than the FY2012 adopted budget. The electric rate structure has recently increased by an average of 4-5% for residential customers and 4-7% 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 1-3%. 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 a much larger increase in fuel costs. Contributions for health insurance are projected to increase by approximately 5%.

FINES AND FORFEITS

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

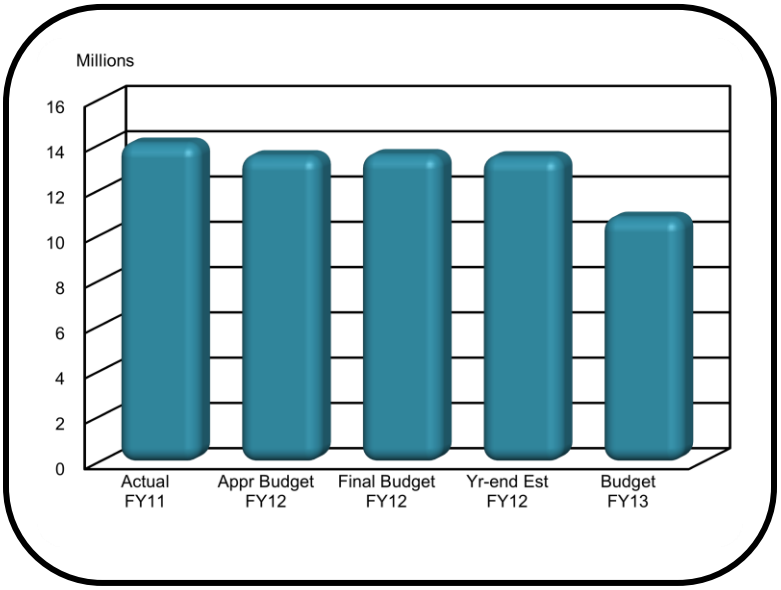


Assumptions: The intersection safety program instituted in FY2005 has proven effective. In FY2008 traffic fines and red-light violations dropped significantly, reversing the trend. The success of the photo enforcement program to decrease the number of intersection violations is mirrored in the reduction of revenue in this category. The increase in overall fines and forfeits in FY2012 can be attributed to an increase in general traffic fines. While a conservative amount is budgeted for FY2013, the budget does reflect an amount close to the FY2012 collections. Probation fees and parking fines are estimated to remain level with last year.

REVENUE ANALYSIS

PROPERTY TAXES

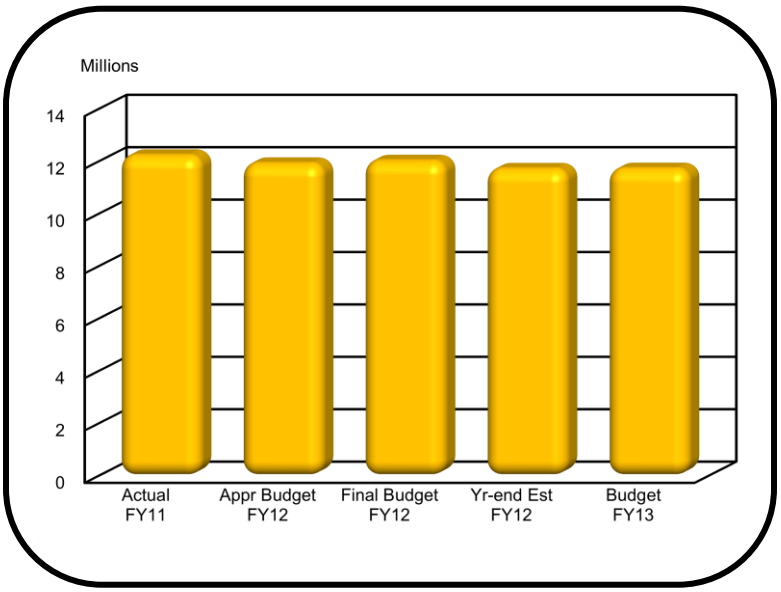
This category of revenue includes Real Estate and Personal Property Taxes levied on residential and commercial property to support the General Fund, Cemetery Fund, Debt Service Fund and Tax Allocation District Funds.



Assumptions: The City of Marietta's millage rate for the General Fund and TAD Funds remains the same as last year at 2.788 mills. The Debt Service Fund millage rate is 1.179 mills to support the principal and interest payments for the Public Safety complex bond and the Parks bond. Because a School bond was paid off last fiscal year, the total debt service millage was lowered by 1.187 mills this year. The millage rate for the Cemetery Fund remains the same as last year at .079 mills. The overall tax digest for Marietta is valued at approximately 1.7% less than last year, but with all exemptions taken into consideration, the overall decrease is only 0.4% from the prior year.

OTHER TAXES

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

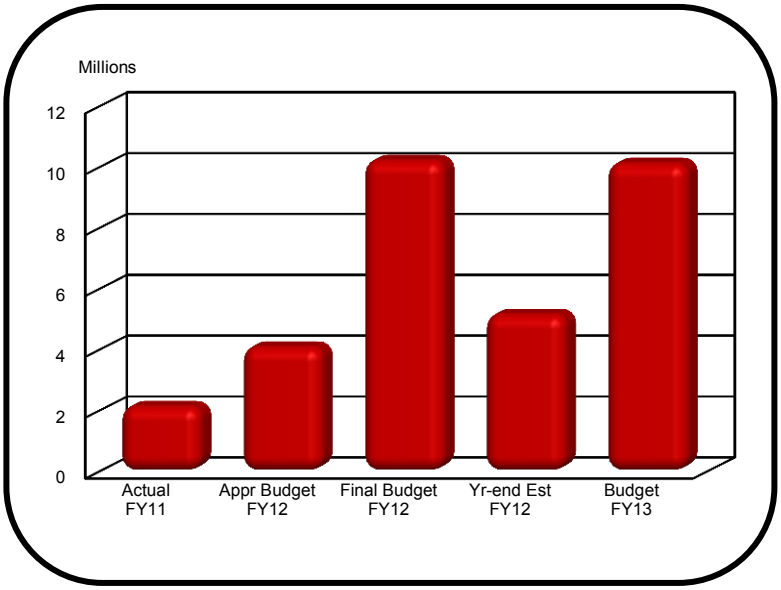


Assumptions: Franchise fees are expected to remain largely flat from last year. Franchise fees for telephone service continue to decline due to the number of land lines dropping off and being replaced with cell phones. Conversely areas of growth can be seen in cable television service and electric utilities. Natural gas franchise fees have remained steady for about 15 years. The State Insurance Premium Tax decreased by 16% in FY2012 due to the calculation using the most recently-issued 2010 US Census figures. We anticipate this revenue source to remain steady for this ten-year block. Alcoholic Beverage Excise Taxes on wholesalers are expected to remain equal to last year. Tourism taxes are expected to decrease slightly in FY2013 in the area of hotel/motel tax collections. Auto rental excise tax collections are expected to remain steady or increase slightly.

REVENUE ANALYSIS

1% SALES TAX

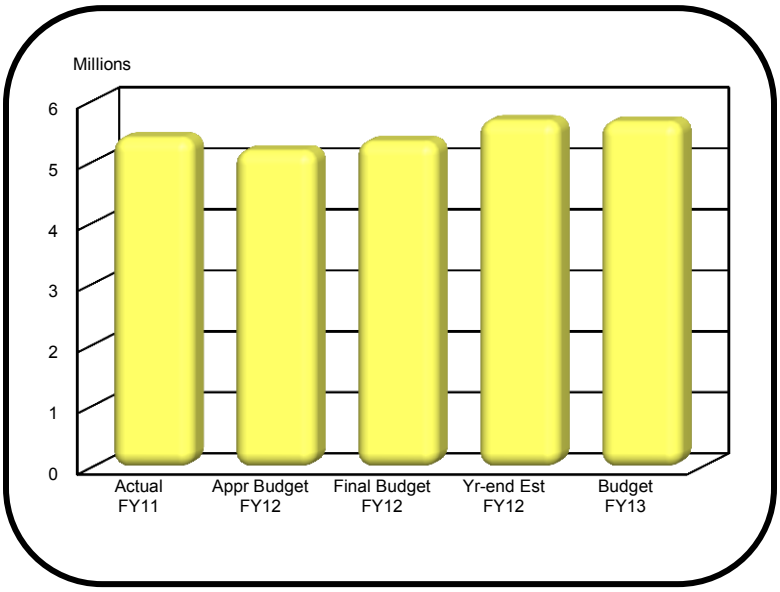
This category tracks two 1% Special Purpose Local Option Sales Tax (SPLOST) collections as approved by the voters. These SPLOSTS do not overlap; the 2011 SPLOST begins when the 2005 SPLOST ends.



Assumptions: The 2005 SPLOST provided for a county-wide 800 MHz communications system and a host of transportation projects. Such projects include intersection improvements, road widenings, sidewalk and streetscape enhancements, multi-use trail construction and general street resurfacing and drainage projects. This SPLOST ended its collections toward the end of last fiscal year. The 2011 SPLOST was approved to continue when the 2005 ended. The 2011 SPLOST includes the same type of road and transportation projects, but it also includes capital projects such as building a new fire station, purchasing a fire truck, a public works facility renovation and a traffic control center replacement. The 2011 SPLOST was approved for a 4-year period, ending in December 2015.

LICENSES AND PERMITS

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



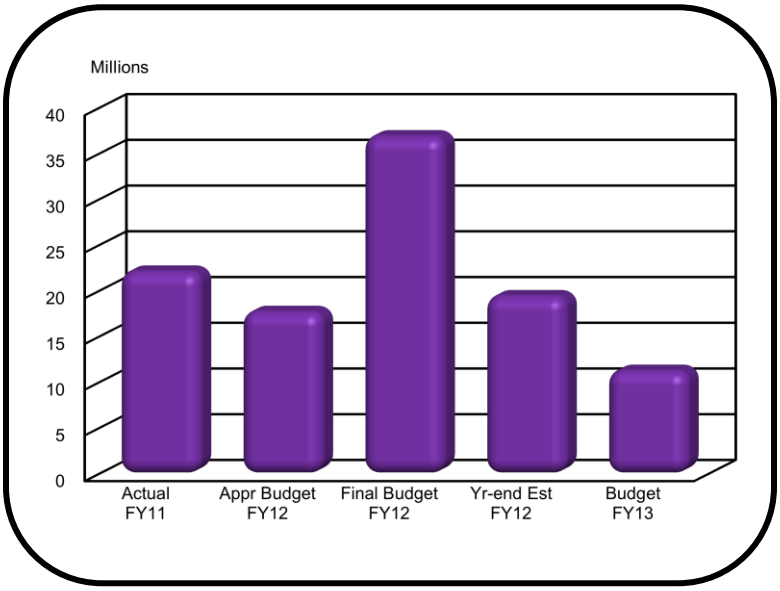
Assumptions: Revenue from business licenses has been on an upward trend for the last two years and the budget for FY2013 reflects the trend. The bulk of business license revenue is collected in March and April of each year. There isn't one particular sector of business license revenue that is increasing faster than others; the growth is seen across the board.

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 FY2013 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.

REVENUE ANALYSIS

INTERGOVERNMENTAL REVENUE

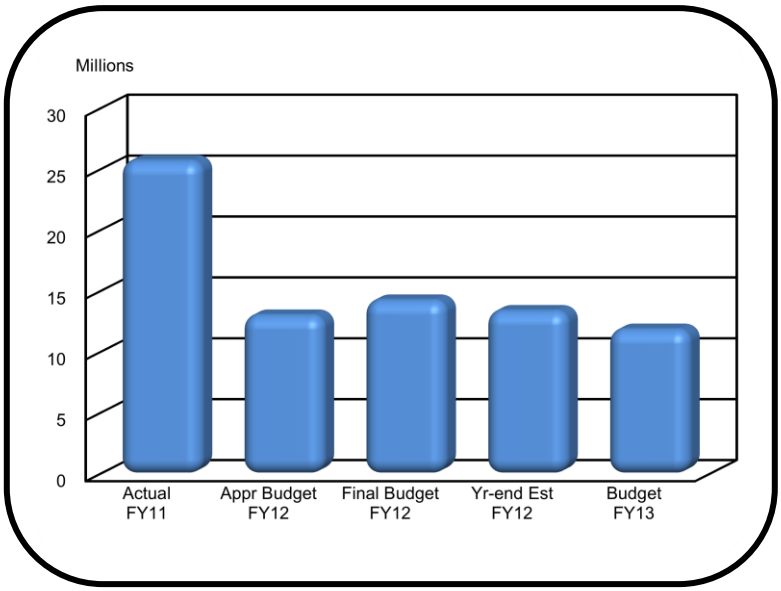
Receipts from local, state and federal governments comprise this category. These include reimbursements for debt service payments, construction projects and grant programs, police asset forfeiture revenue, and a tax equity reimbursement from the county government. HUD program grants from the federal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



Assumptions: The Marietta School Board collects a 1% Special Purpose Local Option Sales Tax (SPLOST) for the debt on the school bond. The City carries the debt and the school board reimburses the City for the principal and interest payments. It should be noted that each time the school SPLOST is scheduled to expire, if the vote to continue the SPLOST were defeated, the City would be required to raise the tax millage rate for General Property Taxes for the Debt Service Fund in order to collect the revenue for the bond payments. Road projects funded by the 2005 SPLOST are nearly completed and reimbursements will drop significantly. The federally-funded housing assistance program is expected to be at full capacity; however, the reimbursements will be at a lower rate due to the requirement that Marietta utilize 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 interest income on cash in the bank, investment earnings, 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. Inter-fund transfers and fund balance appropriations are excluded from this presentation.



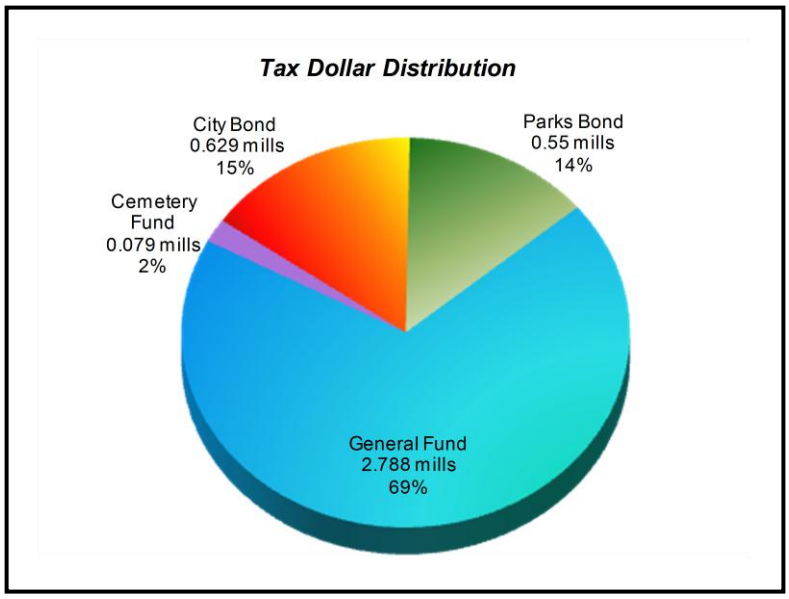
Assumptions: The largest portion of this category is made up of investment earnings, which can vary greatly due to economic and market conditions. The largest benefactors of the investment earnings are the Pension Fund and the city's utility fund, the Board of Lights and Water (BLW). While gainful returns were seen in FY2011, past performance does not guarantee future earnings; therefore, investment earnings and interest income are budgeted conservatively for FY2013, which are more in line with FY2012's receipts. Overall, this is a category of revenue that is inconsistent in nature. Since many of the remaining 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.

REVENUE SUMMARY

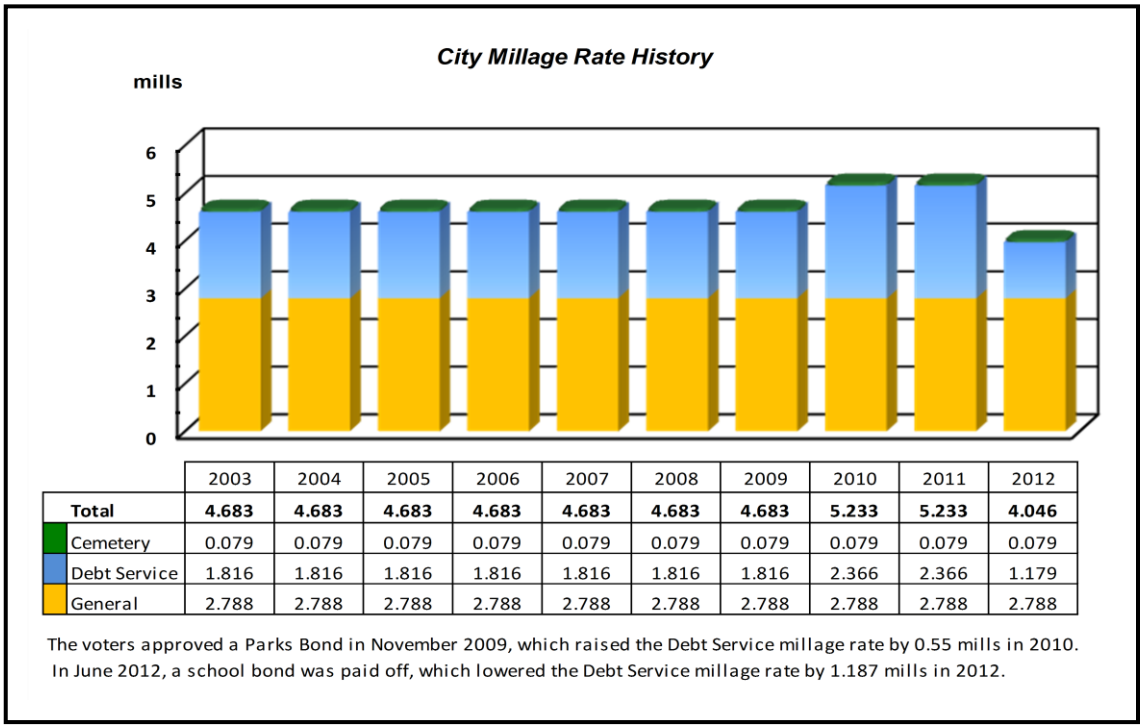
Marietta's Revenue is derived from eight basic categories, Charges for Services, Taxes, Licenses and Permits, Fines and Forfeits, Intergovernmental Revenue, Other Financing Sources, Bond Proceeds, and Investment Income. These categories span the 35 funds of Marietta city government.

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 right shows the tax dollar distribution for the four levies. The General Fund portion is 2.788 mills, which is expected to generate almost $7 million dollars. The City Bond portion for the Public Safety complex is set at 0.629 mills. A 2009 voter-approved parks bond has a millage rate of 0.550 mills. These two debt service levies are estimated to bring in about $3 million. The cemetery portion is 0.079 mills which should produce about $209,000 for cemetery maintenance. This brings the total millage rate to 4.046 mills. All in all, a typical tax bill for property assessed at $200,000 with a homeowner under the age of 62 would be approximately $324. This is exclusive of the School Board's levy. Homeowners may apply for a homestead exemption, which would reduce this amount, if eligible, to $299.



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



	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Total	**4.683**	**4.683**	**4.683**	**4.683**	**4.683**	**4.683**	**4.683**	**5.233**	**5.233**	**4.046**
Cemetery	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079
Debt Service	1.816	1.816	1.816	1.816	1.816	1.816	1.816	2.366	2.366	1.179
General	2.788	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. In June 2012, a school bond was paid off, which lowered the Debt Service millage rate by 1.187 mills in 2012.

REVENUE SUMMARY

GENERAL FUND

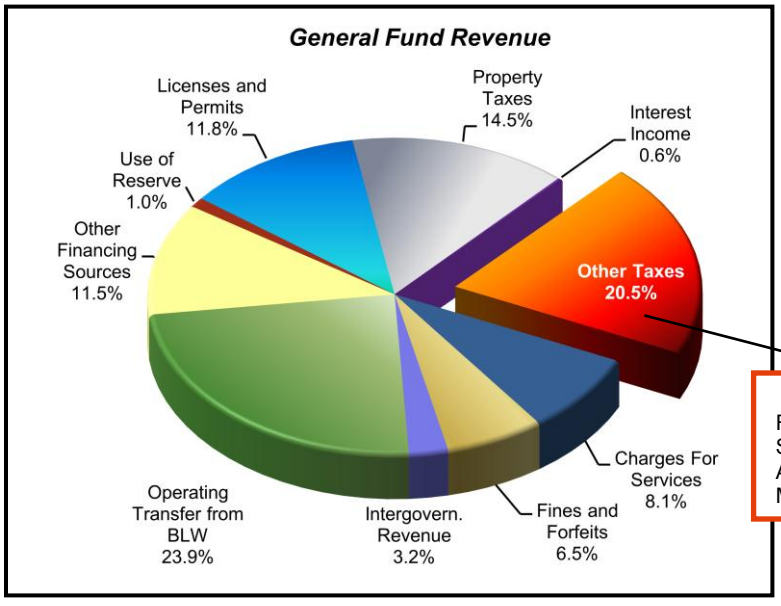
The General Fund differs from the other funds because it has a variety of revenue sources. The graph below shows the sources of revenue along with the percent each contributes to the total amount budgeted of $48,152,530. The percentages that each of these categories contributes to the General Fund remain rather constant from year to year. There are no tax increases or user fee increases approved for the FY2013 budget. The general fund revenue budget is expected to increase by 1.3% from last year's adopted budget.

Increases and decreases can be seen across all the categories. One area that was decreased significantly in the FY2013 budget is the revenue figure for the Interest Income category. The prevailing rates are not producing a material amount of revenue in the General Fund. The term on two grants recently expired, causing the Intergovernmental Revenue category budget to be decreased from last year. The State Insurance Premium distribution decreased last year by more than $500,000, and the FY2013 budget is based on last year's receipt. These three areas make up the largest percent decreases in the current year.

The largest increase in revenue collections can be found in the Licenses and Permits area. Business License receipts increased last year, and this category ended the year approximately 11% higher than budget. In FY2013, the budget is in line with FY2012's collections for an overall increase of more than a half million dollars over last year's budget.

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 1.7% in Marietta this year, the tax revenue has not decreased because, generally, most property values have not fallen below the 2001 base year value. Another factor that helped keep Marietta's tax revenue from decreasing this year is that the value of the commercial property increased this year.

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. The budget for Fines and Forfeits revenue is 3.4% higher than last year's adopted budget.



Franchise Fees included in Other Taxes below are expected to increase by about 2.8% due to most franchise companies collecting higher revenue. The exception to this rule can be seen in the telephone industry that provides landline services. Other franchise areas should remain constant.

Other Taxes includes:	
Franchise Fees	$5,929,976
State Insurance Premium	2,660,000
Alcoholic Beverage Excise Tax	763,000
Miscellaneous	281,500

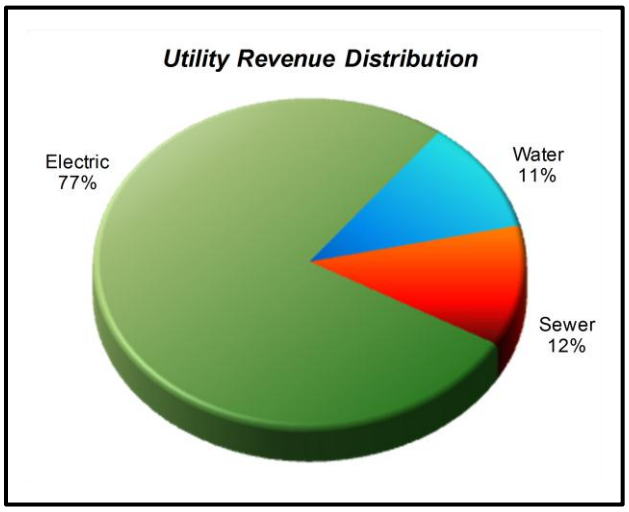
The Other Financing Sources category includes the indirect cost recovery from the BLW Fund and other funds of the city, which totals about $2.8 million. Tourism taxes from hotel and motel occupancies and auto rentals are collected in special revenue funds and transferred to the general fund for disbursement to other agencies and tourism groups in the downtown area. This source is expected to bring in approximately $2.11 million.

REVENUE SUMMARY

BOARD OF LIGHTS AND WATER FUND

The operation of the electric, water and sewer utilities is projected to produce 92% of the revenue for the Board of Lights and Water (BLW) Fund. The remaining 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.

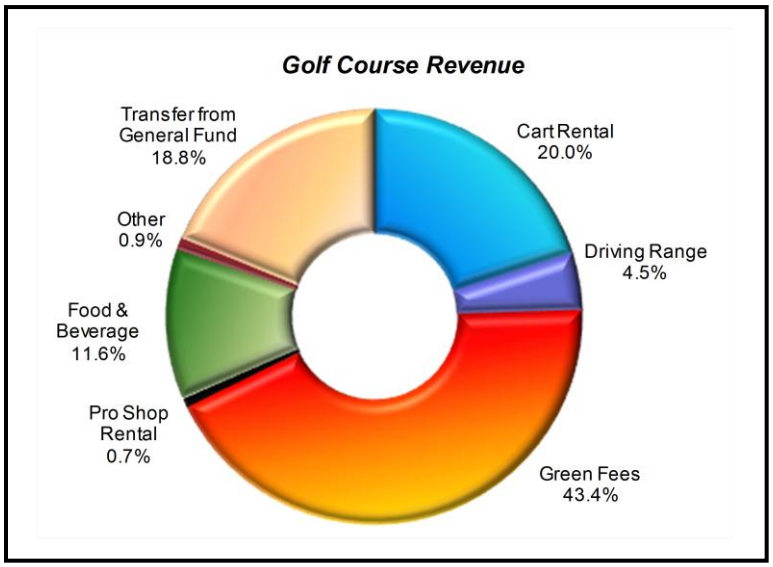
Charges for Services is the largest category of revenue, which is budgeted at more than $153 million for FY2013. Electric, water and sewer sales are projected to contribute 77%, 11% and 12%, respectively, to this category of revenue.



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 37,264 players, which is a 4.7% increase from the prior year. Overall operating revenue increased by 1.4% from the prior year. We remain conservative in our budget estimates for FY2013 and are projecting similar revenue and numbers of players. 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

Tourism funds from Hotel/Motel Tax and Auto Rental Excise Tax are received and accounted for in special revenue funds instead of the General Fund. Hotel/Motel collections are transferred to the General Fund monthly and distributed to the required agencies, such as the Welcome Center, Cobb Galleria Convention Center, and the Marietta Conference Center. Auto Rental Excise Tax are also transferred to the General Fund monthly, where it is granted to local museums, theatres and historic societies to assist in bringing tourism to the historic downtown Marietta area. The funds generated from these sources are rather stable from year to year and are expected to generate approximately $2.11 million in FY2013.

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.

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 FY2013 so that Marietta can utilize reserves that were built up in that fund over the past couple of years.

The 2011 SPLOST collects 1% sales tax for road projects and capital projects. This is a four-year SPLOST which will provide approximately $10.1 in FY2013,

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. The Fleet Maintenance Fund has increased its budget in FY2013 due to higher fuel costs, with a total fund budget of $3.34 million. This is an overall increase of 5.6% over last year's adopted budget.

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 FY2013 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 FY2013 is $249.7 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:

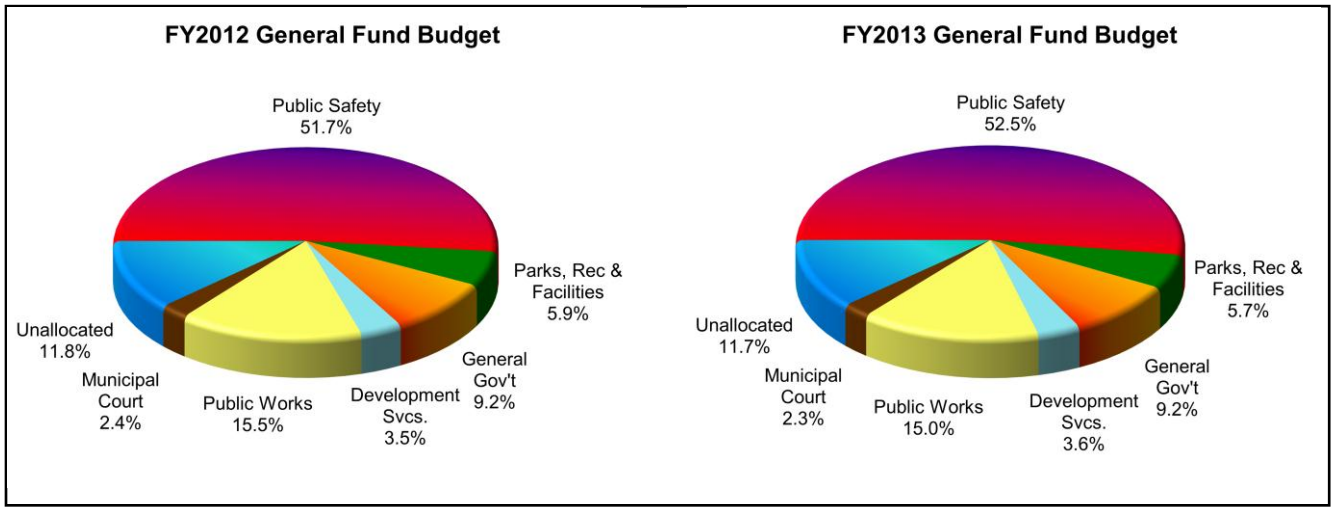
GENERAL FUND

The total budget for the General Fund of $48.1 million is slightly more (1.3%) 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 FY2013 the salary savings is budgeted at -$1.3 million. This allows us to plan our spending more efficiently and put some otherwise unused dollars toward programs and services.

A concerted effort by the administration to limit spending plays a big part in controlling the budget. The departmental operating budgets were budgeted at the same level as last year with an eye to decrease some areas in order to offset increases in uncontrollable expenses, such as rising fuel costs, prisoner housing expenses, and property casualty insurance premiums. One cost-saving measure that was undertaken for the FY2013 budget was to add funds for contract labor in lieu of 7 full-time staff positions. One 3-man crew was eliminated in the environmental services department, and two 2-man crews in right-of-way mowing and landscape maintenance were also replaced with contract labor. This affords the Public Works Department the ability to provide services as need during the growing seasons and without downtime due to inclement weather. Marietta is committed to providing high levels of service while maintaining or reducing costs.

The General Fund capital budget for FY2013 consists of a $300,000 contingency for large items that break during the year and cannot be fixed. An average year in Marietta's capital budget would include the normal replacement rotation of police patrol vehicles, a garbage truck, a couple large utility vehicles such as 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 and apparatus, we regularly pursue other avenues to purchase critical-need items such as previously-owned equipment or high quality demos. 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 few 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.



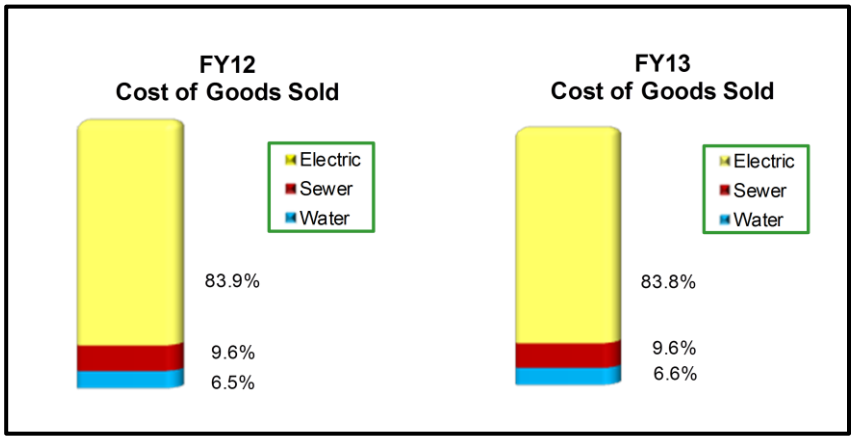
EXPENDITURE SUMMARY

BOARD OF LIGHTS AND WATER FUND

The expense budget of the Board of Lights and Water (BLW) is $167.6 million. This is an increase of 6.1% 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 6.5% over last year's adopted budget. The capital budget of $15 million is about 4% more than last year.

The salary and benefits budget includes the normal day-to-day positions to support the operations of a large utility company. Cost-saving measures are implemented in this area with the deletion of a vacant position to offset the need for a new position. In addition, a vital inspection task was brought in-house, which added a position but decreased contracted operating expenses for an overall savings.

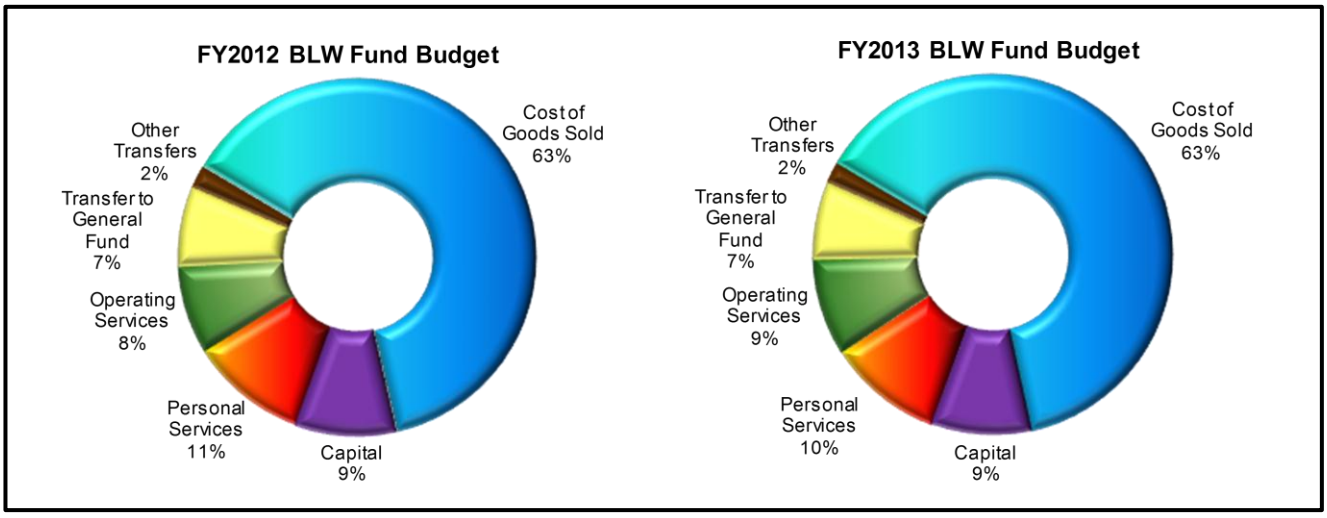
The Cost of Goods Sold in Electrical and Water/Sewer are far and away the largest expense for the utility. Purchased power costs accounts for 52.9% of the BLW expenditure budget and purchased water and sewer services are 10.2% of the BLW expenditure budget.



Electricity for resale is budgeted at $88.6 million, which represents a 6.4% increase over last year's adopted budget. Meanwhile water and sewer services for resale are budgeted at $17.2 million, which accounts for a 7% increase from last year.

The FY2013 capital budget of $15 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 $1.7 million in network and systems expenses in FY2013.

The graphs below compare the expenditure distribution from FY2012 to FY2013.



EXPENDITURE SUMMARY

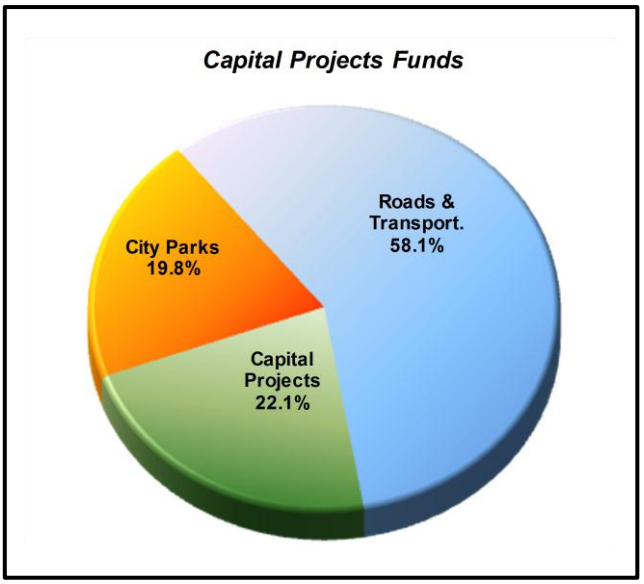
OTHER FUNDS

In the Special Revenue Funds area, the HUD housing assistance payments are budgeted at 100% occupancy for FY2013. While the budget always covers 100% of vouchers and portables in the city, there is ample turnover in the program, which decreases the total amount paid out over the course of the year.

In the Cemetery Fund the budget provides for the repair of tombstones and markers as well as for routine grounds maintenance 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 slightly less than last year's adopted budget based on trends. 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 $10.1 million is budgeted for roads and transportation improvements as well as some capital projects such as the construction of a new fire station and making upgrades to the public works facility and traffic control center. These projects are funded by a 1% Special Purpose Local Option Sales Tax (SPLOST). In the City Parks Fund, $2.5 million in expenditures are planned for FY2013 for various park construction and renovation projects.



The Debt Service Fund provides for the principal and interest payments on the city's three 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. In FY2013 the budget for claims, policy premium, and administration fees is 3% 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 5% less than 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 partially offset the increases in uncontrollable expenses, such as rising fuel costs. As the city's fleet continues to age due to limited available funds to replace vehicles, repair charges become an increasingly greater expense.

TRUST FUNDS

The FY2013 budget provides for continued retirement benefits to a pool of retirees. Pension benefit payments are stable and are budgeted at 1.4% higher than last year. The Other Post-Employment Benefits (OPEB) Fund is not expected to distribute any funds in FY2013; therefore, a planned reserve increase is budgeted at $95,000.

In conclusion, the budget for FY2013 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:
This bond was originally issued in 1998 then refunded in 2009, for the acquiring, constructing and equipping school buildings including the construction of a new high school. The principal and interest for this bond is paid from proceeds of a 1% sales tax as approved by the voters.

City Parks General Obligation Bond:
This $25 million bond was approved by the voters in 2009 for the acquisition of land, construction of new parks and facilities, and for the renovation of existing parks & facilities.

SPECIAL REVENUE FUNDS:

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

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

ENTERPRISE FUNDS:

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

AGGREGATE DEBT SERVICE

	School General Obligation 2009A Refunding Issue		Public Safety General Obligation 2009B Refunding Issue		Parks General Obligation 2009D Issue	
	Principal	Interest	Principal	Interest	Principal	Interest
Outstanding	$19,390,000		$ 4,820,000		$23,080,000	
Due Dates	Feb 1	Aug 1 & Feb 1	Jan. 1	July 1 & Jan 1	Jan. 1	July 1 & Jan 1
Maturities for F/Y/E June 30:						
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
	$19,390,000	$ 3,577,375	$ 4,820,000	$ 441,500	$23,080,000	$11,606,150

AGGREGATE DEBT SERVICE

	Tax Allocation District Governmental Bonds 2005 Issue		Golf Course Revenue Bond 2008 Refunding Issue		DMDA Citywide Projects Revenue Bonds 2009 Issue	
	Principal	Interest	Principal	Interest	Principal	Interest
Outstanding	$ 6,274,180		$ 2,880,000		$29,365,000	
Due Dates	Dec 15	Dec 15	July 1	July 1	July 1	July 1 & Jan 1
Maturities for F/Y/E June 30:						
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	-	-	-	-	-	-
	$ 6,274,181	$ 1,386,213	$ 2,880,000	$ 159,880	$29,365,000	$11,018,222

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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.

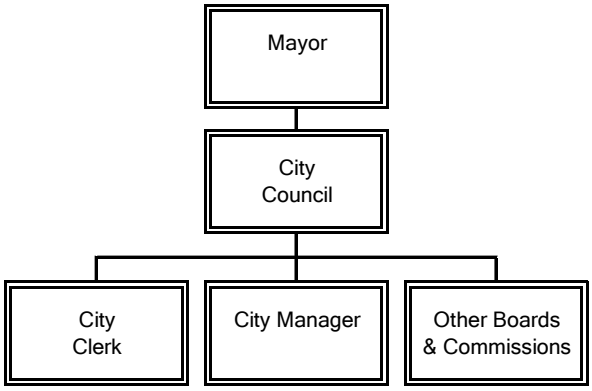
GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2013

General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
General Administration				
Mayor	89,128	5,560	0	94,688
Council	158,407	62,811	0	221,218
City Manager's Office	697,136	80,575	0	777,711
City Clerk	161,916	24,729	0	186,645
City Attorney	0	525,000	0	525,000
Civil Service Board	6,000	413	0	6,413
Total General Administration	**1,112,587**	**699,088**	**0**	**1,811,675**
Municipal Court	**987,229**	**141,924**	**0**	**1,129,153**
Finance				
Administration	259,755	63,404	0	323,159
Accounting	406,368	15,500	0	421,868
Budget	167,021	4,385	0	171,406
Tax	228,587	82,556	0	311,143
Business License	286,872	8,757	0	295,629
Purchasing	301,960	7,785	0	309,745
Total Finance	**1,650,563**	**182,387**	**0**	**1,832,950**
Human Resources and Risk Mgmt	**717,436**	**89,130**	**0**	**806,566**
Development Services				
Planning and Zoning	1,119,184	57,664	0	1,176,848
Economic Development	248,063	69,593	0	317,656
Planning Commission	12,600	0	0	12,600
Board of Zoning Appeals	8,400	0	0	8,400
Historic Preservation Commission	0	9,300	0	9,300
Total Development Services	**1,388,247**	**136,557**	**0**	**1,524,804**
Public Works				
Admin, Engineering and Drafting	604,246	47,699	0	651,945
Board of Building Code Appeals	1,500	0	0	1,500
Building Inspections and Permits	556,068	33,975	0	590,043
Environmental Services	1,807,298	1,313,039	0	3,120,337
Streets and Traffic Administration	220,224	0	0	220,224
Streets	1,440,018	460,874	0	1,900,892
Traffic Services	613,040	106,407	0	719,447
Total Public Works	**5,242,394**	**1,961,994**	**0**	**7,204,388**
Redevelopment	**187,987**	**8,000**	**0**	**195,987**

GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2013

General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
Parks, Recreation and Facilities				
Administration	669,067	45,183	0	714,250
Programs and Events	0	61,101	0	61,101
Recreation Centers and Athletics	0	34,590	0	34,590
Buildings Maintenance	548,131	505,156	0	1,053,287
Grounds Maintenance	482,015	329,489	0	811,504
Keep Marietta Beautiful	78,437	3,650	0	82,087
Total Parks, Rec. and Facilities	**1,777,650**	**979,169**	**0**	**2,756,819**
Police				
Support Services	11,757,657	1,332,650	0	13,090,307
Uniform Patrol Services	0	865,857	0	865,857
Investigative Services	0	9,925	0	9,925
Total Police	**11,757,657**	**2,208,432**	**0**	**13,966,089**
Fire				
Administration	351,651	6,147	0	357,798
Rescue	0	89,812	0	89,812
Suppression & Emergency Services	8,723,029	635,288	0	9,358,317
Prevention	725,055	19,643	0	744,698
Training	540,611	202,735	0	743,346
Apparatus Service and Maintenance	0	10,325	0	10,325
Total Fire	**10,340,346**	**963,950**	**0**	**11,304,296**
Non-departmental	**(1,060,000)**	**6,379,803**	**300,000**	**5,619,803**
Total Operating Budget	**$34,102,096**	**$13,750,434**	**$300,000**	**$48,152,530**

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	FY11 Actual	FY12 Estimate	FY13 Budget
Meetings Held:			
Council - Regular	12	12	12
Council - Special	10	10	8
Council Committees	78	80	84
Special Called City Council Agenda Work Sessions	12	12	12
Board of Lights & Water - Regular	12	12	12
Board of Lights & Water - Special	1	0	2
Board of Lights & Water Committees	5	5	5
Civil Service Board	2	2	2
Public Hearings	2	2	2
Filings:			
Contracts	116	105	150
Deeds	55	41	50
Ordinances	70	150	150
Resolutions	28	32	50
Clerk of Superior Court	142	83	100

GOALS ACCOMPLISHED

- ◊ Received Heart Ready Award from American Heart Association in recognition of the City's Automated External Defibrillator (AED) program
- ◊ Celebrated grand opening of NCG movie theater, the only cinema in the City
- ◊ Established a Military Zone near Dobbins Air Force Base which provides state income tax credits to businesses for new jobs created in 2011 and 2012 for a five-year period; Marietta is the first city in Cobb County and one of the first in the state to receive this designation
- ◊ Named by CNNMoney, the world's largest business website, as one of the top 25 places to retire; Marietta was the only city in Georgia to win
- ◊ Osmotica Pharmaceuticals relocated to Marietta and opened a Research and Development and manufacturing operation in the City
- ◊ Hosted 150 real estate professionals who visited the City to view available retail spaces around the City
- ◊ Received award from Keep Georgia Beautiful for protecting the local environment and beautifying the City's major corridors
- ◊ Completed HVAC retrofit project at City Hall, Fire, Police and Municipal Court buildings with an anticipated savings of $90,000 annually in energy, operations and maintenance costs
- ◊ Participated in the 2012 federally-funded USDA and state-operated Georgia Department of Early Care and Learning (DECAL) Summer Food Service Program for Cobb County
- ◊ Results of the 2010 census indicated an increase in the average annual income for Marietta residents as well as an increase in home ownership
- ◊ Marietta Police Department recognized by the Federal Bureau of Investigation as being the first law enforcement agency in Georgia to use the National Data Exchange (NDEx) database to aid in criminal investigations
- ◊ Completed parking gate installation at City Hall parking deck and implemented ticket validation procedure
- ◊ Participated in the Recyclebank and SC Johnson Recycling Green Choices Challenge, a nationwide competition to encourage recycling
- ◊ Conducted a disaster response training exercise at City Hall to test the City's crisis management response system
- ◊ Governor Deal appointed Marietta Fire Chief to the Georgia Firefighter Standards and Training Council and Marietta Fire Commander to the Board of Trustees of the Georgia Firefighters Pension Fund

GENERAL ADMINISTRATION

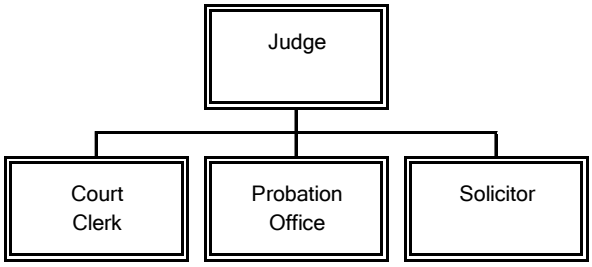
EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	1,093,323	1,017,666	1,010,320	997,897	1,112,587
Operating Services	765,111	699,508	579,255	595,758	699,088
Capital	47,000	0	0	0	0
Total Budget	**1,905,434**	**1,717,174**	**1,589,575**	**1,593,655**	**1,811,675**
Change over prior year	---	-9.88%	-7.43%	0.26%	13.68%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Mayor	1	1	1	1	1
Admin. Assistant to the Mayor	1	1	1	1	1
Council Member	7	7	7	7	7
City Manager	1	1	1	1	1
Assistant to City Manager	1	1	1	1	1
Public Information Officer	1	1	1	1	1
Public Information Tech - Part time	1	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	1	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	**25**	**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: Continue to provide opportunities for citizens to become more informed of the Court's operations and 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
- ✓ Initiate study concerning document scanning and electronic filing of pleadings

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 Warrant Amnesty Program to alleviate backlog of "failure to appear" cases

Goal 4: Initiate study concerning full-time Judge and Solicitor positions

- ✓ Create video jail arraignments to decrease the need to transport inmates and to improve safety issues
- ✓ Conduct a study to investigate the possibility of creating full-time positions for the Judge and Solicitor to accommodate future Court needs and growth

Goal 5: Assess modifications in the Probation division in an effort to increase execution of services and duties

- ✓ Expand the Probation division through the conversion of a part-time probation officer to a full-time position
- ✓ Create a City Community Service Program to enhance the powers of the Court while providing supervision of offenders

MUNICIPAL COURT

PERFORMANCE MEASUREMENTS

Measurement	FY11 Actual	FY12 Estimate	FY13 Budget
Traffic/Local Ordinances			
Traffic Citations Issued	18,524	15,617	16,100
Cases Filed	14,237	12,691	13,860
Non-Jury Trials	1,125	1,024	1,116
Cases Disposed during the Fiscal Year	12,546	14,268	15,100
New Probationers	712	829	920
New Diversion Program Participants	121	115	136
Probation Cases Disposed Successfully	668	462	490
Probation Cases Disposed Unsuccessfully	163	172	220
% Cases Filed and Disposed in the same Fiscal Year	61%	68%	70%
% Cases Disposed Within 90 Days	24%	18%	30%
% Cases Disposed and Sentenced to Probation	7.00%	6.90%	7.50%
Photo Red-Light			
Photo Red-Light Violation Notices Issued	17,790	14,746	16,000
Photo Red-light Court Hearing Appeals	506	275	252
% Collection Rate	77%	78%	78%
Parking			
Parking Violation Notices Issued	3,988	4,743	5,040
Parking Court Hearing Appeals	90	134	128
% Collection Rate	76%	83%	85%

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

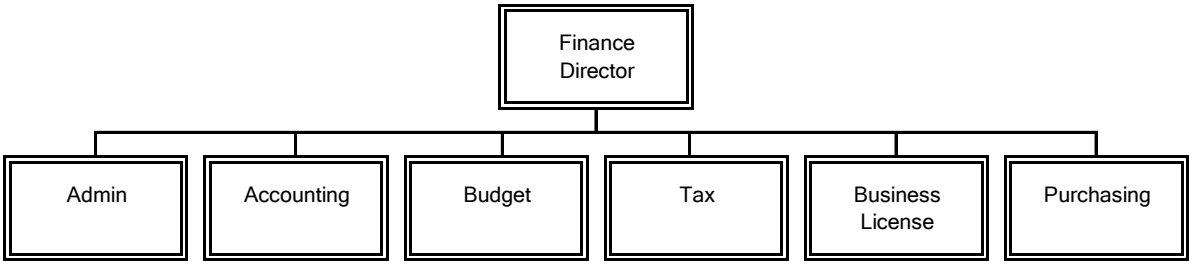
EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	959,699	945,913	939,722	952,815	987,229
Operating Services	176,918	131,516	142,625	133,336	141,924
Capital	9,649	0	0	0	0
Total Budget	**1,146,266**	**1,077,429**	**1,082,347**	**1,086,151**	**1,129,153**
Change over prior year	---	-6.01%	0.46%	0.35%	3.96%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Municipal Court Clerk	1	1	1	1	1
Administrative Assistant I	1	1	1	1	0
Supervisor	1	1	1	1	1
Deputy Court Clerk	8	8	8	8	8
Deputy Court Clerk - Part Time	0	0	0	0	1
Legal Assistant	1	1	1	1	1
Bailiff - Part Time	3	3	0	0	0
Chief Probation Officer	1	1	0	0	0
Probation Office Supervisor	0	0	1	1	1
Probation Officer	1	1	1	1	1
Probation Officer - Part Time	0	0	1	1	1
Probation Assistant	1	1	1	1	1
Judge	1	1	1	1	1
Solicitor	1	1	1	1	1
Total Budgeted Positions	**20**	**20**	**18**	**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

- ✓ Continue to support professional training and maintenance of certification standards through continuing education seminars
- ✓ Attend SunGard training and disseminate information to staff; recommend SunGard system enhancements
- ✓ Expand knowledge of application interfaces and utilize to improve current procedures and practices
- ✓ Ensure that procedures manuals are kept current
- ✓ Continue to offer in-house training classes to educate users on the basic functions and understanding of budgeting guidelines, procedures and SunGard budgeting 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 SunGard 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 business license tax forms online
- ✓ Continue to utilize Finance Technology Committee meetings as a forum to discuss wants and needs
- ✓ Offer paperless forms and payment options over the internet

Goal 6: Maintain Tax Allocation District tax base

- ✓ Update tax base to reflect changes in base property valuations and maintain currency of data

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

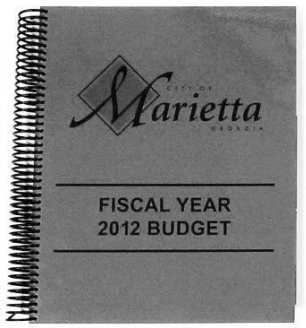
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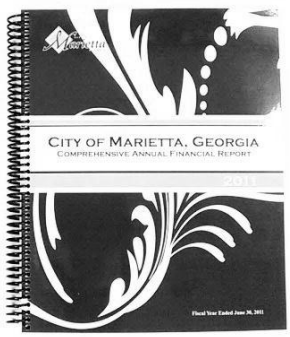
PERFORMANCE MEASUREMENTS

Measurement	FY11 Actual	FY12 Estimate	FY13 Budget
% Invoices paid within 30 days of receipt	96%	96%	96%
% Budget adjustments processed within 24 hours of approval/receipt	99%	99%	99%
Budget training classes held	1	1	1
Attendees at Budget Procedures/Training classes	10	9	3
Tax payments processed	20,768	20,942	20,672
Tax payments processed per employee	6,923	6,981	6,891
% Tax payments received by fiscal year end	99%	99%	99%
Business Licenses issued	8,478	8,500	8,500
Business License renewals processed per employee	2,826	2,800	2,800
% New Business Licenses mailed within 3 weeks	90%	90%	90%
Business License audit revenue collected	$52,540	$75,000	$75,000
Purchase orders processed	2,455	2,454	2,439
Purchase Orders processed per employee	613	613	609
New vendor applications processed	593	608	600
% 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 FY2012 Budget Book (17th consecutive year)
- ◊ Created FY12 and FY13 Budget-in-Brief handouts as well as FY12 and FY13 Budget Summary documents and posted them to the City's website
- ◊ Posted FY12 Budget Book to the City's website and added bookmarks for searching capabilities
- ◊ Budget Manager held in-service training on the budget process
- ◊ Received the GFOA Achievement for Excellence in Financial Reporting award for the FY2011 CAFR
- ◊ Created COGNOS Impromptu report listing unrenewed licenses by street address to facilitate comprehensive inspection of business license jurisdiction
- ◊ Distributed "opportunity zone" information, obtained from the Economic Development department, to business license applicants, promoting incentives to locate within City limits
- ◊ Completed business license audits resulting in collections of over $75,000 in FY12
- ◊ Completed a mass audit of homestead exemption files, removed exemptions of ineligible recipients and updated file information
- ◊ Identified businesses moving into and out of Tax Allocation Districts and notified the Cobb County Business Personal Property Tax Division to ensure accurate assessment and collections





FINANCE

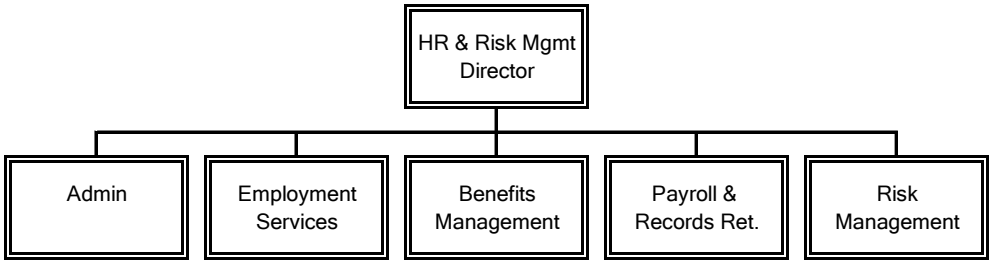
EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	1,580,366	1,607,983	1,637,530	1,635,066	1,650,563
Operating Services	156,234	200,481	191,421	127,567	182,387
Total Budget	**1,736,600**	**1,808,464**	**1,828,951**	**1,762,633**	**1,832,950**
Change over prior year	---	4.14%	1.13%	-3.63%	3.99%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Finance Director	1	1	1	1	1
Admin. Assistant II - Administration	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
Admin. Assistant I - Business License	1	1	1	1	1
Business License Clerk	1	1	1	1	1
Purchasing Manager	1	1	1	1	1
Admin. Assistant I - Purchasing	1	1	1	1	0
Purchasing Agent I	0	0	0	0	1
Buyer	1	1	1	1	0
Purchasing Agent II	0	0	0	0	1
Senior Buyer	2	2	2	2	0
Purchasing Agent III	0	0	0	0	2
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/BLW 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 SunGard Applicant Tracking, HRIS, and Click-to-Gov software to improve tracking procedures, recordkeeping and statistical reporting procedures

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's internal 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
- ✓ Continue to work with benefits attorney 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 training on workplace behavior standards and harassment
- ✓ Provide training to supervisors, managers and timekeepers on the use of HRIS and SunGard Applicant Tracking software packages
- ✓ Provide training to management on the internal hiring process, legal and effective interviewing and selection/retention techniques

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

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

Goal 5: Maintain CareHere health clinic and continue to monitor effectiveness

- ✓ Ensure employee access to timely primary medical care at a lower cost to city
- ✓ Institute employee wellness program, offering initiatives including weight management, nutrition, exercise, tobacco cessation and other beneficial programs in order to reduce health care costs long-term

HUMAN RESOURCES AND RISK MANAGEMENT

PERFORMANCE MEASUREMENTS

Measurement	FY11 Actual	FY12 Estimate	FY13 Budget
Number of Positions Filled	63	22	28
Number of Applications Received	3,730	3,611	4,800
Workers' Compensation Claims:			
Medical Only	91	83	82
Indemnity	12	10	10
Reporting Purposes Only	20	23	21
Number of Liability Claims	60	68	66
Number of Auto Claims	19	27	25
Reported Health Insurance Concerns	75	75	70
Pension Applications Received and Approved	28	28	25
Number of Job Vacancies per Month	12	6	9
Average Cost per Vacancy Filled	$2,486	$2,189	$2,210
Average Number of Days to Fill a Vacancy	33	54	46

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
- ◊ Maintained compliance with changes to Family and Medical Leave Act, I-9 form, COBRA and other legal requirements from the State and Federal level
- ◊ Recovered approximately $65,000 from Blue Cross for re-insurance
- ◊ Recovered over $71,000 from the Federal Retiree Drug Subsidy Program
- ◊ CareHere health clinic successfully completed its first year of operation; flu shots and random drug screens were successfully administered through the clinic at a savings to the city
- ◊ Updated several sections of the Personnel Rules and Regulations and distributed electronically to all departments

HUMAN RESOURCES AND RISK MANAGEMENT

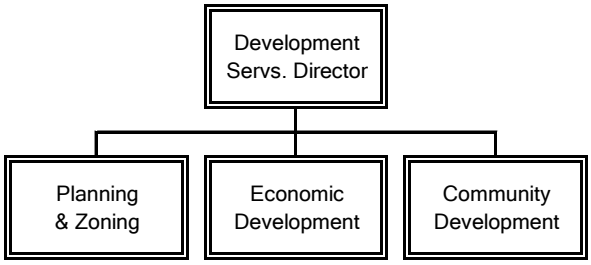
EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	674,584	694,959	724,577	686,970	717,436
Operating Services	183,951	82,164	83,575	91,255	89,130
Capital	0	0	0	0	0
Total Budget	**858,535**	**777,123**	**808,152**	**778,225**	**806,566**
Change over prior year	---	-9.48%	3.99%	-3.70%	3.64%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Human Res. & Risk Mgmt. Director	1	1	1	1	1
Benefits Manager	1	1	1	1	1
Benefits Technician - Part Time	0	0	0	0	1
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**	**10**

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

- ✓ Consider commercial overlay along US41 for redevelopment of corridor depending on progression of light rail
- ✓ Revise Historic Resource Survey
- ✓ Create commercial overlay district for the area surrounding Kennestone Hospital
- ✓ Conduct Livable Centers Initiative (LCI) Study around Southern Polytechnic University and Life University

Goal 2: Implement existing plans and address redevelopment issues

- ✓ Implement design guidelines with development incentives to encourage redevelopment along Franklin Road
- ✓ Implement streetscape improvements on Franklin Road
- ✓ Complete design and construction on city segments of Kennesaw Mountain to Chattahoochee River Trail

Goal 3: Adopt and revise ordinances to reflect increased environmental, aesthetic and neighborhood viability concerns

- ✓ Amend multi-family residential and attached residential zoning districts to incorporate guest-parking facilities
- ✓ Review Transfer of Development Rights (TDR) and Transfer of Zoning Rights (TZR) concepts for consideration for redevelopment of existing apartment complexes

Goal 4: Examine potential financial redevelopment tools to redevelop Franklin Road

- ✓ Investigate the feasibility and private business support of creating a Marietta Community Improvement District for Franklin Road/Cobb Parkway
- ✓ Examine pros and cons of dissolving the existing Franklin Gateway Tax Allocation District (TAD) and establishing a new baseline
- ✓ Investigate funding sources for a connector road from Cobb Parkway to Franklin Road

Goal 5: 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
- ✓ Investigate potential funding opportunities for the development of a Master Plan and a zoning policy for the GreenTech Corridor
- ✓ Encourage and support entrepreneurial activity related to sustainability on the GreenTech Corridor

Goal 6: Develop redevelopment plan for Marietta University Enhancement District

- ✓ Enhance signage and visibility of Southern Polytechnic University and Life University along Cobb Parkway
- ✓ Engage the public and private sector in plan development
- ✓ Collaborate with consultants to examine land uses, zoning and transit oriented developments
- ✓ Collaborate with consultants to develop connecting pathways between the two universities

DEVELOPMENT SERVICES

PERFORMANCE MEASUREMENTS

Measurement	FY11 Actual	FY12 Estimate	FY13 Budget
Code Compliance Inspections	5,832	6,000	6,000
Letters / Reports Generated	5,177	5,100	5,100
Code Enforcement Cases	5,832	6,200	6,200
Ordinances Prepared for Council	1,323	1,300	1,300
Citations Issued	62	60	60
Sign Permits Issued	345	425	425
Rezoning Applications Processed	13	20	20
Variance Applications Processed	34	30	30
Plats Reviewed	24	20	20
Site Plans Reviewed	24	40	40
Business License Applications Reviewed	963	600	600
Building Permits Reviewed	1,207	1,400	1,400
One-on-one dialogues with State project managers	90	100	80
Meetings with private business prospects	150	175	175
Special projects (LCI, CID, GTC)	0	3	3
Print media per year in regional and national publications	20	15	15
Industries or businesses visited in support of business retention and expansion program (BREP)	50	75	75

GOALS ACCOMPLISHED

- ◊ Awarded Phase 2 of the Livable Centers Initiative (LCI) for the Franklin Road/Delk Road study, updating and expanding the area boundaries of the original study
- ◊ Transportation Projects for Atherton Square renovation, Cemetery Trail and South Trail are underway
- ◊ Revised Sign Ordinance
- ◊ Update detailed plans for Manget, Manor Park and Rockford Township
- ◊ Established database of industrial businesses
- ◊ Established the GreenTech Corridor and initial buy-in from the private sector
- ◊ Recruited TASQ Technology to relocate to Marietta
- ◊ Completed Business Retention and Expansion Program (BREP) site visits on a weekly basis
- ◊ Established a Military Zone near Dobbins Air Force Base which provides state income tax credits to businesses for new jobs created in 2011 and 2012 for a five-year period
- ◊ Assisted with writing the grant proposal for Marietta University Enhancement District; was awarded $100,000 in grant funding
- ◊ Managed advertising print media for the City
- ◊ Managed the grant process for Regional Economic Business Assistance (REBA)
- ◊ Developed data for the new Economic Development website
- ◊ Served as liaison for the Marietta Development Authority, Downtown Marietta Development Authority, Welcome Center Board, Historic Board of Review and Square Merchant meetings
- ◊ Celebrated grand opening of NCG movie theater, the only cinema in the City
- ◊ Osmotica Pharmaceuticals relocated to Marietta and opened a Research and Development and manufacturing operation in the City
- ◊ Hosted 150 real estate professionals who visited the City to view available retail spaces around the City
- ◊ Awarded an $80,000 grant through the LCI program to help fund a study of properties near Southern Polytechnic University and Life University; study will examine ways to increase campus visibility and develop connecting pathways between the universities

DEVELOPMENT SERVICES

EXPENDITURE SUMMARY

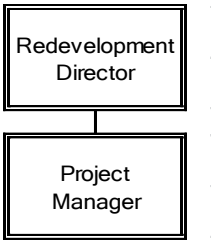
Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	1,271,372	1,248,176	1,274,432	1,313,058	1,388,247
Operating Services	279,092	161,162	183,298	108,041	136,557
Total Budget	**1,550,464**	**1,409,338**	**1,457,730**	**1,421,099**	**1,524,804**
Change over prior year	---	-9.10%	3.43%	-2.51%	7.30%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 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	1	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	4
Senior Code Enforcement Inspector	0	0	0	0	1
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 Project Mgr.	1	1	0	0	0
Economic Development Proj. Mgr. I	0	0	1	1	1
Economic Development Proj. Mgr. II	0	0	1	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
- ✓ Continue to work with the banking and real estate community to monitor the re-sale and reset of the various redevelopment sites
- ✓ Develop the Powder Springs business corridor redevelopment report
- ✓ Provide technical and staff support to the Marietta Redevelopment Corporation (MRC) Board of Directors and City Council
- ✓ Continue to review 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
- ✓ Reorganize the MRC Board subcommittees to address the changing real estate market and new objectives of the non-profit
- ✓ Work with the development community and other real estate professionals to analyze the potential redevelopment of the Powder Springs Corridor

Goal 3: Coordinate efforts with local and regional housing and land development services to research information on foreclosures and property stability

- ✓ Utilize the MRC Strategic Work Program to address 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

Goal 4: Communicate the advantages of utilizing public/private investment to increase the tax base within the City

- ✓ Engage and educate the public on ongoing redevelopment 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 economic community development and land use planning events

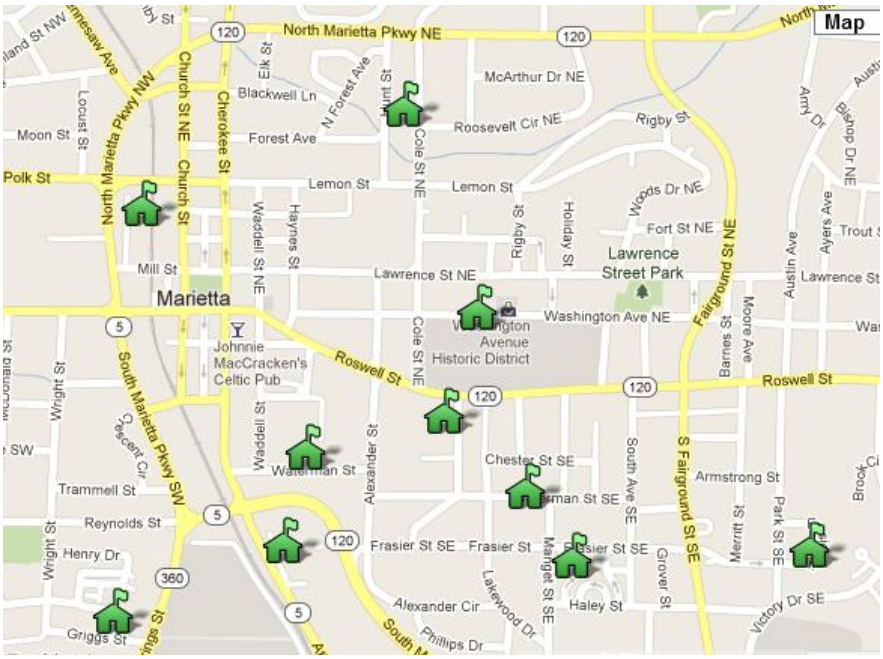
REDEVELOPMENT

PERFORMANCE MEASUREMENTS

Measurement	FY11 Actual	FY12 Estimate	FY13 Budget
Reduction in city-wide inventory of rental housing units	-3	-3	0
Increase in inventory of owner-occupied housing units	6	10	8
Disposition of city-owned parcels for redevelopment purposes	1	1	1
Property owners and prospective developers recruited/assisted in evaluating investments within redevelopment areas	3	4	4
Parcels acquired through parcel assembly & disposition process	1	1	1
Increase in annual tax increment channeled into the TAD Special Revenue fund to support public investment	$300,000	$500,000	$500,000

GOALS ACCOMPLISHED

- ◊ Utilized Community Development Block Grant funds to demolition seven blighted homes
- ◊ Created foreclosure database for use in school enrollment planning and monitoring the impact of foreclosures on neighborhoods and the fiscal environment
- ◊ Assisted owners and property management firm with the development of new Wal-Mart center on Powder Springs Road
- ◊ Assisted with rezoning the parcel adjacent to Marietta Redevelopment Corporation's (MRC) land parcel
- ◊ Refinanced the MRC's line of credit for an additional twelve months
- ◊ Marietta Housing Authority was approved by Marietta-Cobb New Markets Fund Community Development Entity (CDE) as its lead project agency for New Markets Tax Credit applications
- ◊ Completed LED streetlight project and HVAC retrofit at City Hall and Fire Station 51, utilizing $785,000 in funding from Federal Energy grant
- ◊ Reviewed market conditions of various retail sectors of the community
- ◊ Managed Real Estate Owned (REO) relationships with lending institutions for projects within redevelopment areas



Current Redevelopment Projects

REDEVELOPMENT

EXPENDITURE SUMMARY

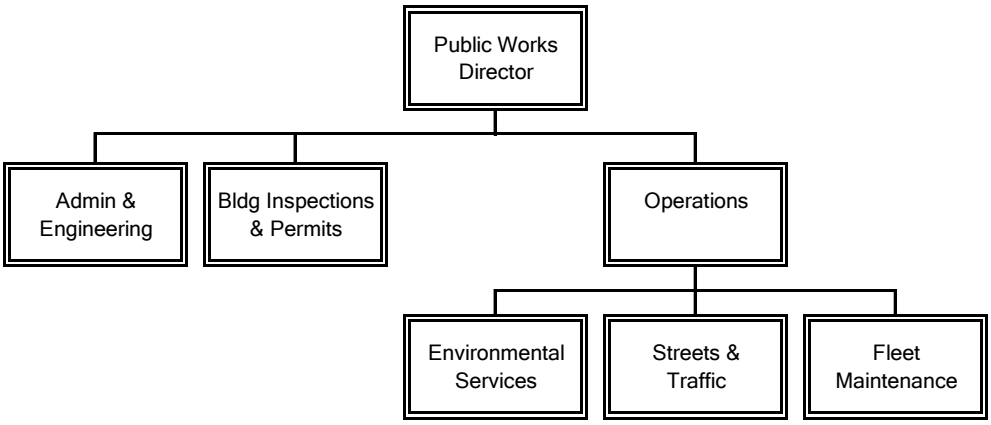
Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	178,265	185,662	187,877	186,899	187,987
Operating Services	83,308	27,755	31,244	7,949	8,000
Capital	1,834	0	0	0	0
Total Budget	**263,407**	**213,417**	**219,121**	**194,848**	**195,987**
Change over prior year	---	-18.98%	2.67%	-11.08%	0.58%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 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; Environmental Services; Streets and Traffic Services; and Fleet Maintenance which is discussed in the Internal Service Funds section.

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

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

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

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

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

PUBLIC WORKS

MISSION STATEMENT

To 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 update and prepare the annual Storm Water Management report as required by GA EPD
- ✓ Continue the conversion of residents to once-a-week roll-cart service

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
- ✓ Utilize asset management system to forecast asphalt maintenance needs
- ✓ Maintain and improve utility coordination for road construction projects

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

- ✓ Evaluate signal communications to the Traffic Control Center from all signalized City intersections
- ✓ Implement striping inspection and maintenance program
- ✓ Perform traffic corridor timing analysis for signalized corridors on an annual basis; evaluate capacity needs and complete Synchro master model
- ✓ Continue reflectivity program and inspections to insure safe visibility of City signage while meeting Federal Highway Administration (FHWA) requirements
- ✓ Evaluate storm water system mapping and inspection program using new asset management system

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

- ✓ Implement green technology, such as rain gardens, during future construction projects
- ✓ Participate in the 50 State Challenge competition to increase recycling with RecycleBank and other measures
- ✓ 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

Goal 5: Continue to support training and staff certification programs

- ✓ Maintain International Code Council certification to improve energy efficiency and awareness of current industry trends
- ✓ Provide continuing education for inspectors through Northwest Georgia Inspectors Association; obtain International Code Council certification for all building inspectors
- ✓ Continue certification of traffic technicians through International Municipal Signal Association
- ✓ Pursue Public Works Certification through the American Public Works Association
- ✓ Improve ISO Building Code Effectiveness Grading Schedule rating

Goal 6: Implement practices to increase customer satisfaction

- ✓ Review credit card payment process for building permit and inspection fees
- ✓ Continue coordination with FEMA to reduce flood insurance for residents and businesses
- ✓ Finalize signal and master refurbishment program for the City's traffic infrastructure

PUBLIC WORKS

PERFORMANCE MEASUREMENTS

Measurement	FY11 Actual	FY12 Estimate	FY13 Budget
Potholes Repaired	308	250	150
Citizen Pothole Complaints	9	25	10
Citizen Pothole Complaints Completed within 24 hours	10	25	10
Sidewalks Completed (square feet)	7,745	17,601	25,000
Curbs/Gutters Completed (linear feet)	1,723	2,544	3,500
Count-down Pedestrian Crossing Signals Installed	56	16	0
Intersections converted to Light Emitting Diode (LED)	0	2	0
Signalized Intersections Installed/Upgraded	2	2	6
Traffic signals re-timed as part of corridor re-timing projects	37	17	34
Intersection Maintenance	104	104	104
Sign Maintenance areas defined by blocks	60	60	60
Sanitation Customer Calls	5,117	5,000	5,000
Missed Refuse Pickups	139	170	150
Average Number of Customers per Sanitation Route	1,330	1,330	1,330
Tons of Residential Waste Collected	21,093	22,519	23,959
% of Residential Waste Diverted to Recycling	37%	37%	37%
Tons of Residential Waste Recycled	7,817	8,341	8,900
Tons of Residential Waste Landfilled	13,279	14,166	15,115
Tons of Brush and Yard Waste Collected	3,914	3,000	3,000
Fees Charged for Pickup of Extra Items	$16,339	$25,000	$30,000
Fleet Availability per Month	95%	98%	98%
Preventative Maintenance Compliance	86%	90%	95%
Rework Rate	0.01%	0.01%	0.01%
Mechanic Productivity	80%	90%	95%
Vehicle Repairs Completed within 24-hour Period	42%	45%	50%
Work Orders Processed (Fleet)	6,276	6,300	6,300

GOALS ACCOMPLISHED

- ◊ Implemented asset management system for streets, storm drains and traffic; execution of a work order system to track maintenance and repair work orders within the system is currently in progress
- ◊ Established communications between traffic control center and three signalized intersections
- ◊ Completed parking gate installation at City Hall parking deck
- ◊ Construction has begun or has been completed for 81% of 2005 SPLOST projects
- ◊ Installed upgraded traffic detection system at six intersections
- ◊ 70% of building permits have been scanned and made available internally through the AS/400 system
- ◊ 20% of building plans and 15% of site plans have been scanned and made available through gemNet, the internal website for City employees
- ◊ Enabled traffic cameras to be viewed over any IP-enabled City computer with authorized access
- ◊ Completed construction of all projects funded through the 1994 SPLOST for Transportation Improvements
- ◊ Prepared Transportation Improvement Aspirations Plan
- ◊ Upgraded three signalized intersections with battery backup, for a total of eight; evaluated additional intersections for battery backup
- ◊ Reviewed Erosion, Sedimentation and Pollution Control Plans for proposed projects and assisted in the approval process; submitted plans for approximately 120 projects

PUBLIC WORKS

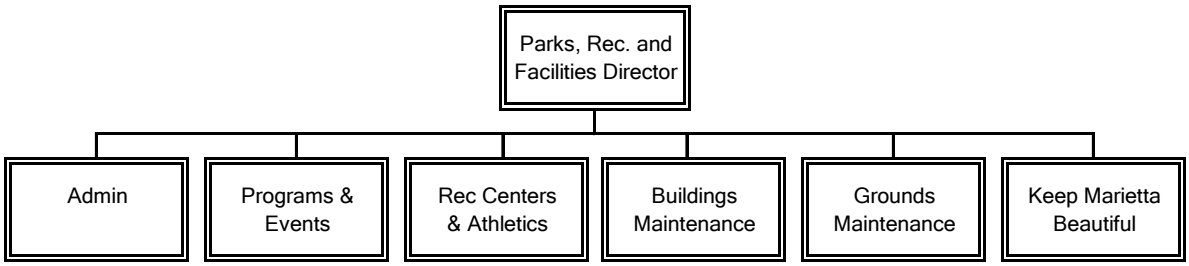
EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	5,299,835	5,054,901	4,971,760	4,765,869	5,242,394
Operating Services	2,285,127	1,829,030	1,796,666	1,779,173	1,961,994
Capital	156,638	22,000	0	45,244	0
Total Budget	**7,741,600**	**6,905,931**	**6,768,426**	**6,590,286**	**7,204,388**
Change over prior year	---	-10.79%	-1.99%	-2.63%	9.32%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Public Works Director	1	1	1	1	1
Assistant PW Director/City Engineer	1	1	1	1	1
Transportation Engineer	1	1	1	1	1
Civil Engineer	1	1	1	1	1
Civil Engineering Technician	1	1	1	1	1
Civil Engineering Assistant	1	1	1	1	1
Erosion Control Inspector	1	1	1	1	1
SPLOST Technician	1	1	1	1	1
SPLOST Support Specialist	0	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
Environmental Servs. Superintendent	1	1	1	0	0
Environmental Services Manager	0	0	0	1	1
Environmental Services Foreperson	3	3	3	3	3
Environmental Services Supervisor	1	1	1	0	0
Route Driver	15	15	15	15	14
Envir. Servs. City Service Worker I	21	21	21	21	19
Admin. Assistant I - Envir. Services	1	1	1	1	1
Streets & Traffic Operations Manager	1	1	1	0	0
Assistant PW Director/Ops. Manager	0	0	0	1	1
Safety & Training Coordinator	0	0	1	0	0
PW Analyst/Safety 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	5	5	5
Equipment Operator - Streets	6	6	6	6	6
Maintenance Technician - Streets	1	1	1	1	1
Streets City Service Worker I	3	3	3	3	3
Streets City Service Worker II	16	16	16	16	12
Traffic Supervisor	1	1	1	1	1
Traffic System Technician	1	1	1	1	1
Traffic Sign Technician	1	1	1	1	0
Sign Technician II	0	0	0	0	1
Traffic Signal Technician	3	3	3	3	0
Traffic Signal Technician I	0	0	0	0	3
Traffic City Service Worker II	5	5	5	5	0
Traffic Signal Apprentice I	0	0	0	0	5
Board of Code Appeals Member	7	7	7	7	7
Total Budgeted Positions	**112**	**113**	**113**	**112**	**105**

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
- ✓ Maintain new parking deck access gate and equipment

Goal 2: Maintain grounds at City parks and greenspaces

- ✓ Maintain historic Marietta City Cemetery
- ✓ Execute lawn maintenance schedule, evaluating sites and expanding program as needed; provide tree and shrub maintenance
- ✓ Maintain playground safety inspection program pursuant to National Playground Recreation Association standards
- ✓ 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

Goal 3: Provide landscape development and maintenance at beautification sites

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

Goal 4: Provide janitorial services at designated City buildings

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

Goal 5: Conduct property upgrades to maintain 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

Goal 6: Continue progress on construction projects funded by the 2009 Parks Bond

- ✓ Complete Custer Park renovation/conversion from a baseball field to a soccer complex
- ✓ Complete market study to aid in determining location and operating possibilities for a new recreation center
- ✓ Update City website to include current information regarding activities related to Parks Bond constructions

Goal 7: Utilize City website to maintain community participation and citizen support

- ✓ Provide information describing upcoming parks and recreation projects and dates of events
- ✓ Utilize registration forms to capture email addresses to aid in establishing distribution lists for target and wholesale advertising

PARKS, RECREATION AND FACILITIES

PERFORMANCE MEASUREMENTS

Measurement	FY11 Actual	FY12 Estimate	FY13 Budget
Parks & Recreation:			
Recreation Centers – Average Day Camp Attendance :			
Lawrence Street Recreation Center	40	40	40
Elizabeth Porter Recreation Center	40	40	40
Youth Basketball Participants	335	299	400
Adult Basketball Teams	8	4	12
Concerts on the Square	19	18	18
Festivals on the Square	7	9	9
City Special Events	10	10	10
Non-City Special Events	30	20	20
Buildings & Grounds Maintenance:			
Technical:			
Projects	15	23	30
Work Orders	1,420	1,588	1,740
Vandalism Incidents	176	34	40
Grounds:			
Projects	12	10	12
Work Orders	456	547	550
Vandalism Incidents	32	24	25
Community Service Program:			
Work Orders	38	40	45

GOALS ACCOMPLISHED

- ◊ Celebrated the official re-opening of Hickory Hills Park after major renovation was completed; upgrades included two tennis courts, playground, picnic shelter, two soccer fields, new parking lot and restrooms
- ◊ Restored trails and replaced bridges at Wildwood Park and A.L. Burruss Park; completed bike trail and installed dog park
- ◊ Held the First Annual Youth Girls Basketball Clinic at Lawrence Street Recreation Center
- ◊ Completed parking gate installation at City Hall parking deck and implemented ticket validation procedure
- ◊ Completed HVAC retrofit project at City Hall, Fire, Police and Municipal Court buildings with an anticipated savings of $90,000 annually in energy, operations and maintenance costs
- ◊ Implemented online registration for activities and events
- ◊ Obtained and implemented work order tracking system which meets International City/County Management standards; system provides ability to monitor performance measures
- ◊ Established and maintained playground safety inspection program pursuant to National Playground Recreation Association standards; staff member became a licensed inspector
- ◊ Upgraded irrigation systems throughout City facilities and parks with water-smart technology and water reduction spray heads to promote conservation
- ◊ Renovation continues at Laurel Park which includes improvement of spillways and dredging the lakes; project will be completed in the fall of 2012
- ◊ Continued lawn maintenance schedules for assigned areas, evaluating sites and expanding programs as needed
- ◊ Maintained currency of information regarding codes and ordinances governing facilities; ensured conformation of all facilities to proper specifications
- ◊ Completed various construction/renovation requests including shelving for Police, counters and doors for Section 8 lobby, table lamination for City Hall break room and kitchen cabinet modifications for Fire

PARKS, RECREATION AND FACILITIES

EXPENDITURE SUMMARY

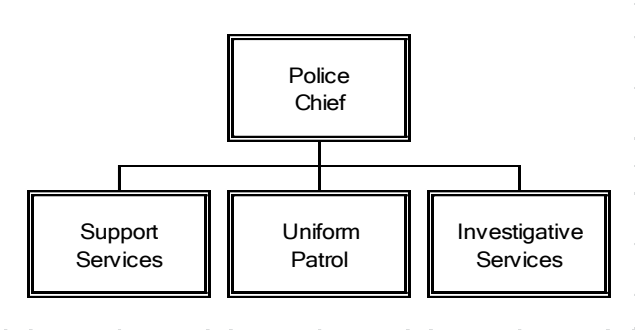
Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	1,715,031	1,714,738	1,639,392	1,542,226	1,777,650
Operating Services	944,527	1,067,749	945,967	841,384	979,169
Capital	287,118	47,529	75,794	54,335	0
Total Budget	**2,946,676**	**2,830,016**	**2,661,153**	**2,437,945**	**2,756,819**
Change over prior year	---	-3.96%	-5.97%	-8.39%	13.08%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Parks, Rec. and Facilities Director	1	1	1	1	1
Recreation Services Manager	1	1	1	1	0
Parks & Recreation Superintendent	0	0	0	0	1
Administrative Assistant II	1	1	1	1	1
Recreation Supervisor	2	2	2	2	2
Recreation Coordinator	3	3	3	3	2
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
Senior Maintenance Tech	2	2	2	2	2
Maintenance Technician	2	2	2	2	3
Grounds Foreperson	2	2	2	2	2
Grounds Supervisor	1	1	1	1	1
Grounds City Service Worker I	2	2	2	2	2
Grounds City Service Worker II	6	6	6	6	6
Total Budgeted Positions	**30**	**30**	**30**	**30**	**30**



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
- ✓ 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

- ✓ Upgrade or replace in-car video systems as needed
- ✓ Establish computer-aided dispatch system
- ✓ Upgrade Skywatch capabilities



Goal 3: Increase training opportunities for personnel

- ✓ Reevaluate intermediate and advanced certification courses
- ✓ Review Senior Police Officer Program
- ✓ Assess promotional requirements
- ✓ Evaluate Career Path Program for specialized positions

Goal 4: Assess Organizational Efficiency

- ✓ Streamline existing community engagement programs; review M-Star program
- ✓ Review Property Evidence practices
- ✓ Evaluate current community policing training program and implement changes as necessary
- ✓ Review job tasks to identify opportunities for the consolidation, elimination or restructuring of duties



POLICE

PERFORMANCE MEASUREMENTS

Measurement	FY11 Actual	FY12 Estimate	FY13 Budget
Crime Caseload:			
Murder	6	5	5
Rape	14	13	13
Robbery	135	128	122
Aggravated Assault	155	147	140
Burglary	631	599	570
Larceny	1,884	1,792	1,702
Auto Theft	206	196	186
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
- ◊ Reduced Part One offenses by over five percent; Part One offenses include murder, forcible rape, robbery, aggravated assault, burglary, larceny-theft, motor vehicle theft and arson
- ◊ Recognized by the Federal Bureau of Investigation as being the first law enforcement agency in Georgia to use the National Data Exchange (NDEx) database to aid in criminal investigations; NDEx allows law enforcement agencies nationwide to submit information about an individual's criminal life, thereby creating a consolidated database of criminal activity
- ◊ 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
- ◊ Hosted Citizens' Police Academy, a ten-week course designed to familiarize residents and business owners with City policing; the course provided demonstrations, role-playing scenarios, ride-alongs with officers and hands-on training
- ◊ Implemented the use of Rapid ID mobile fingerprint scanners which digitally scan fingerprints and cross reference those prints in two separate databases
- ◊ Enhanced Field Training program and Career Counseling program; provided written communications training
- ◊ Provided customer service training for Support Services personnel and others within the City

POLICE

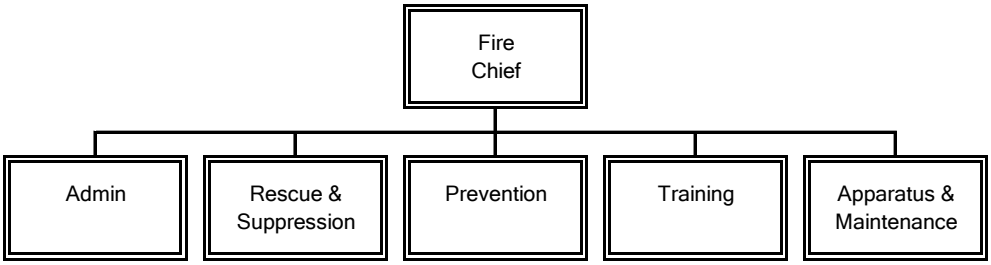
EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	11,283,104	10,593,430	11,403,361	11,278,024	11,757,657
Operating Services	1,832,009	1,786,167	1,851,395	2,071,022	2,208,432
Capital	356,371	2,760	162,976	0	0
Total Budget	**13,471,484**	**12,382,357**	**13,417,732**	**13,349,046**	**13,966,089**
Change over prior year	---	-8.08%	8.36%	-0.51%	4.62%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Chief	1	1	1	1	1
Deputy Chief	2	2	2	2	2
Commander	5	5	0	0	0
Major	0	0	5	5	5
Lieutenant	8	8	8	8	8
Sergeant	15	15	15	15	15
Senior Officer	19	19	19	19	19
Officer	89	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	3	3	3
Total Budgeted Positions	**172**	**172**	**175**	**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: **Maintain and improve infrastructure and capabilities through the achievement of an Insurance Services Office (ISO) Class 1 rating**

- ✓ Complete the relocation of Station 56 and planning of a new Station 57; build a public safety training facility for use by MFD and other City departments
- ✓ Increase the number of engine companies to seven; continue to replace aging equipment and vehicles
- ✓ Increase overall staffing by seventeen personnel for a total of 152; increase the minimum staffing per shift
- ✓ Remodel Station 51 for better use of space for classrooms and conference rooms; build a new storage facility for tools and reserve equipment

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; reevaluate on a biannual basis; conduct full scale exercise; restructure Crisis Management team to increase proficiency and response
- ✓ In conjunction with the Training division, develop a readiness campaign initiative; promote National Preparedness Month

Goal 4: **Promote smoke detector program for the hearing impaired**

- ✓ Distribute and install Lifetone alarm smoke detectors to qualified individuals
- ✓ Develop a City-wide campaign to raise public awareness that the use of smoke detectors and smoke alarms reduces the likelihood of a fatality due to fire by 82%
- ✓ Track program effectiveness



FIRE

PERFORMANCE MEASUREMENTS

Measurement	FY11 Actual	FY12 Estimate	FY13 Budget
Total calls for service (all incidents)	10,006	10,120	10,180
Units dispatched to calls for service	14,702	14,850	14,950
Total Fire Calls	285	290	295
Structure fires	86	90	90
EMS (Emergency Medical Services) calls	5,415	5,500	5,550
ALS (Advanced Life Support) units in service	6	6	6
Plan reviews of commercial property	631	640	650
Business inspections	4,717	4,750	4,800
Fire investigations	67	70	75
Total departmental training hours	27,900	28,000	28,100
% of ALS responses in 6 minutes or less	85%	86%	87%
% of recruits employed after 1 year	80%	N/A	100%
% of uniformed personnel who are paramedics	47%	51%	55%

GOALS ACCOMPLISHED

- ◊ Restructured emergency management team to improve proficiency
- ◊ Acquired over sixteen acres for relocation of Station 56 and public safety training grounds
- ◊ Received grant from the Federal Emergency Management Agency (FEMA) for specially designed smoke detectors for the hearing impaired; implemented new Fire Prevention program and debuted five public service announcements
- ◊ Replaced 68 Self Contained Breathing Apparatuses (SCBA's) using grant funding received from FEMA
- ◊ New tiller ladder truck was placed in service and personnel received training in its operation
- ◊ Completed annual fitness evaluation which demonstrated firefighting fitness ability
- ◊ Governor Deal appointed Marietta Fire Chief to the Georgia Firefighter Standards and Training Council and Marietta Fire Commander to the Board of Trustees of the Georgia Firefighters Pension Fund
- ◊ Participated in Stair Climb 2012, Atlanta's largest vertical competition of 45 floors to raise awareness for asthma sufferers
- ◊ Participated in an event to raise money for Vision for Tomorrow and SeeFit to benefit research for corneal blindness



FIRE

EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	10,030,814	10,145,171	9,938,788	9,851,164	10,340,346
Operating Services	971,205	1,100,647	938,379	885,764	963,950
Capital	178,045	7,600	0	32,150	0
Total Budget	**11,180,064**	**11,253,418**	**10,877,167**	**10,769,078**	**11,304,296**
Change over prior year	---	0.66%	-3.34%	-0.99%	4.97%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 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	1	1	1	1
Lieutenant Medic - Suppression	13	14	14	14	14
Firefighter Engineer	14	14	14	14	14
Firefighter Engineer Medic	19	19	19	19	19
Firefighter III	0	1	1	1	1
Firefighter II	2	12	12	12	12
Firefighter I	59	48	48	48	48
Assistant Chief - Prevention	1	1	1	1	1
Admin. Assistant I - Prevention	1	1	1	1	1
Lieutenant - Prevention Officer	2	2	2	2	2
Lieutenant - Prevention Officer,Medic	2	2	2	2	2
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**

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 plus $5,000 for a special project; $128,579 for the Marietta Museum of History plus $5,000 for a special project; $2,547 for the Friends of Brumby Hall; $40,222 for the Gone With the Wind Museum; $8,029 for the Friends of Brown Park; $17,500 for the Atlanta Lyric Theatre; $33,500 for the Earl Smith Strand Theatre; $3,000 for the Georgia Ballet; $4,500 for the Old Zion Baptist Church Heritage Museum plus $5,000 for a special project; $1,529 for Cobb Landmarks; and $37,359 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.

EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	0	0	0	0	-1,060,000
Tourism - Welcome Center	647,650	570,872	569,381	500,855	578,750
Tourism - Cobb Convention Center	373,592	339,843	373,669	360,003	345,625
Tourism - Marietta Conference Center	572,211	520,519	572,329	499,795	529,375
Operating Services	480,625	483,362	385,635	413,073	439,126
Indirect Cost Transfer to BLW Fund	3,163,836	3,099,444	3,009,146	3,009,147	3,009,147
Transfer to Golf Course	367,677	399,345	398,670	399,042	399,042
Transfer to Pension Fund	0	220,000	160,000	0	0
Miscellaneous Operating Transfers	2,000	0	1,830,772	119,290	0
Transfer to Health Fund	800,967	800,967	1,077,738	1,077,738	1,077,738
Miscellaneous Expenses	319	2,972	0	584	1,000
Capital	0	0	0	342,680	300,000
Total Budget	**6,408,877**	**6,437,324**	**8,377,340**	**6,722,207**	**5,619,803**
Change over prior year	---	0.44%	30.14%	-19.76%	-16.40%

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.

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 Fund is a federal program 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 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). 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.

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 uses these funds to pay the debt service on the Citywide Projects revenue bonds.

EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Operating Services	0	0	2,249,731	2,780,306	2,769,456
Change over prior year	---	---	100.00%	23.58%	-0.39%

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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Operating Services	959,626	851,154	851,154	851,155	939,155
Capital	161,919	497,967	157,863	24,874	0
Total Budget	**1,121,545**	**1,349,121**	**1,009,017**	**876,029**	**939,155**
Change over prior year	---	20.29%	-25.21%	-13.18%	7.21%

CEMETERY FUND

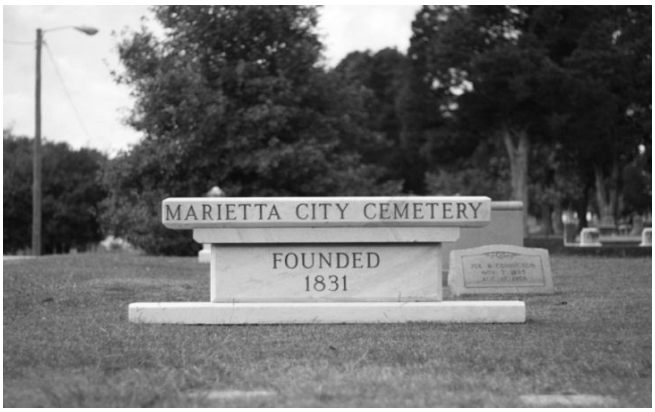
This fund was set up in FY89 as a result of HB 1658, Act 949. The Act amended an act reincorporating the City of Marietta, passed March 23, 1977 (Ga. Law 1977, p. 3541). The Act provides the City with the power to levy and collect an additional tax of not more than one mill to repair and maintain City 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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	49,278	66,880	84,078	86,800	99,923
Operating Services	264,533	306,896	306,143	394,704	235,415
Capital	16,375	0	0	0	0
Total Budget	**330,186**	**373,776**	**390,221**	**481,504**	**335,338**
Change over prior year	---	13.20%	4.40%	23.39%	-30.36%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
City Service Worker I	1	1	1	1	0
City Service Worker II	1	1	1	1	2
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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	546,906	650,128	678,202	683,104	573,397
Operating Services	376,439	279,674	255,532	292,837	146,606
Housing Assistance Payments	4,818,209	4,707,086	4,576,486	4,699,087	4,678,428
Capital	3,680	95,950	0	0	0
Total Budget	**5,745,234**	**5,732,838**	**5,510,220**	**5,675,028**	**5,398,431**
Change over prior year	---	-0.22%	-3.88%	2.99%	-4.87%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Manager-Housing Choice Vouchers	1	1	1	1	1
Housing Assistance Officer	4	4	4	4	3
Family Self-Sufficiency Coordinator	0	1	1	1	1
Housing Specialist	1	1	1	1	1
Intake Specialist	1	1	1	1	0
Housing Inspector	1	1	1	1	1
Accountant	1	1	1	1	1
Intake Clerk	1	1	1	1	0
Customer Service Data Specialist	0	0	0	0	1
Total Budgeted Positions	**10**	**11**	**11**	**11**	**9**

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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	160,051	167,268	166,520	170,159	182,754
Operating Services	2,283	1,770	31,619	9,296	23,051
Total Budget	**162,334**	**169,038**	**198,139**	**179,455**	**205,805**
Change over prior year	---	4.13%	17.22%	-9.43%	14.68%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 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 largely by a grant from the Department of Justice, this 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. Marietta was one of 28 communities chosen to participate. The program also receives funding through partners such as the United Way for special programs. Federal grant funding expired during FY12; however, United Way programs are continuing in FY13.

EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	148,971	171,195	171,225	83,258	21,840
Operating Services	149,232	171,775	102,718	107,134	37,200
Capital	13,388	12,000	3,216	0	0
Total Budget	**311,591**	**354,970**	**277,159**	**190,392**	**59,040**
Change over prior year	---	13.92%	-21.92%	-31.31%	-68.99%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Weed & Seed Site Coordinator	1	1	1	1	1
Community Hub Coordinator	1	1	1	0	0
Total Budgeted Positions	**2**	**2**	**2**	**1**	**1**



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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	12,660	12,373	15,192	11,549	13,721
Operating Services	158,452	284,125	628,320	93,944	200,500
Capital	0	0	268,533	2,039,096	0
Total Budget	**171,112**	**296,498**	**912,045**	**2,144,589**	**214,221**
Change over prior year	---	73.28%	207.61%	135.14%	-90.01%

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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Operating Services	90,677	307,831	163,654	140,302	750,000
Capital	353,136	177,844	576,612	363,398	0
Total Budget	**443,813**	**485,675**	**740,266**	**503,700**	**750,000**
Change over prior year	---	9.43%	52.42%	-31.96%	48.90%

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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	55,096	62,027	58,641	61,161	63,298
Operating Services	105,932	153,060	85,017	69,958	84,624
Total Budget	**161,028**	**215,087**	**143,658**	**131,119**	**147,922**
Change over prior year	---	33.57%	-33.21%	-8.73%	12.82%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Museum Coordinator	1	1	1	1	1
Total Budgeted Positions	**1**	**1**	**1**	**1**	**1**



The world's largest Virginia Reel was performed by citizens and visitors in Glover Park in Historic Marietta Square.

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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Operating Services	0	0	0	0	108,870
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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Operating Services	920	0	757	475	0
Change over prior year	---	-100.00%	100.00%	-37.25%	-100.00%

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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	0	0	84,775	90,502	91,042
Operating Services	0	240,261	144,408	197,895	0
Capital	0	2,758,386	1,658,552	3,268,072	2,408,958
Total Budget	**0**	**2,998,647**	**1,887,735**	**3,556,469**	**2,500,000**
Change over prior year	---	100.00%	-37.05%	88.40%	-29.71%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Landscape Architect / Project Mgr.	0	0	1	1	1
Total Budgeted Positions	**0**	**0**	**1**	**1**	**1**

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



Virginia and Steve Tumlin Park at Hickory Hills

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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Operating Services	1,891,607	1,720,724	1,891,998	1,822,802	1,750,000
Change over prior year	---	-9.03%	9.95%	-3.66%	-3.99%

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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Operating Services	411,198	355,782	374,871	359,413	360,000
Change over prior year	---	-13.48%	5.37%	-4.12%	0.16%

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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	0	128,689	213,540	209,325	0
Operating Services	423,143	1,039,322	4,114,279	5,567,004	0
Capital	12,639,333	11,332,659	7,094,515	6,921,609	0
Total Budget	**13,062,476**	**12,500,670**	**11,422,334**	**12,697,938**	**0**
Change over prior year	---	-4.30%	-8.63%	11.17%	-100.00%

The City dedicates 2.5 current staff positions for SPLOST administration. When the SPLOST 2005 was completed, the positions became dedicated to the SPLOST 2011 Fund. Those positions are currently listed on the Public Works Personnel Detail page; however, the associated cost is listed above in Personal Services in years FY10 through FY12.

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
SPLOST Project Manager	0	0	1	0.75	0
Total Budgeted Positions	**0**	**0**	**1**	**0.75**	**0**

This position was funded by SPLOST 2005 for the first 9 months of FY12 and charged to SPLOST 2011 for the last 3 months of that fiscal year. The SPLOST Project Manager position is a contract position that expired when the SPLOST 2005 projects were completed and is now contracted in the SPLOST 2011 Fund.



Kennesaw Avenue Improvements

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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	0	0	0	38,003	259,677
Capital	0	0	0	1,406,951	9,887,000
Total Budget	**0**	**0**	**0**	**1,444,954**	**10,146,677**
Change over prior year	---	---	---	100.00%	602.21%

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.

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
SPLOST Project Manager	0	0	0	0.25	1
Total Budgeted Positions	**0**	**0**	**0**	**0.25**	**1**

This position was funded by SPLOST 2005 for the first 9 months of FY12 and charged to SPLOST 2011 for the last 3 months of that fiscal year. The SPLOST Project Manager position is a contract position that will expire when the SPLOST projects are complete.



Powder Springs Street Streetscape Enhancements

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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Operating Services	83,142	28,010	5,152	27,905	0
Capital	205,089		0	0	0
Total Budget	**288,231**	**28,010**	**5,152**	**27,905**	**0**
Change over prior year	---	-90.28%	-81.61%	441.63%	-100.00%

In FY09 operating expenses include the city-wide tree planting program. The capital expenses include renovations to Glover Park and Lewis Park.

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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Operating Services	0	13,122,784	13,167,407	8,679,496	0
Change over prior year	---	100.00%	0.34%	-34.08%	-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 FY13 are as follows:

Bond Issue	Principal	Interest	Total
School 2009A Refunding	$2,795,000	$899,625	$3,694,625
Public Safety 2009B Refunding	$1,235,000	$168,100	$1,403,100
Parks 2009D	$975,000	$1,028,575	$2,003,575
Total	$5,005,000	$2,096,300	$7,101,300

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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Operating Services	7,744,079	53,792,080	9,830,619	8,575,511	7,127,536
Change over prior year	---	594.62%	-81.72%	-12.77%	-16.88%

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	2,475,932,396
Debt limit: 10% of assessed value	247,593,240
Less: Debt applicable to debt limit	47,290,000
Legal debt margin	200,303,240

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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.

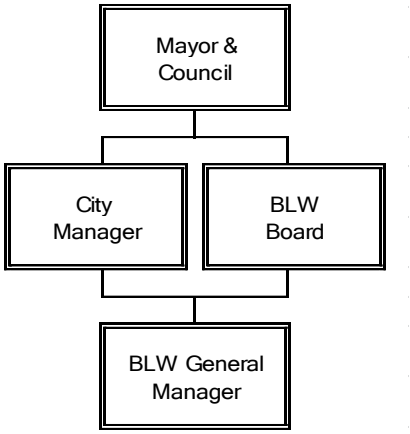
BOARD OF LIGHTS AND WATER FUND
SUMMARIZED OPERATING BUDGET FY2013

BLW Departments	Personal Services	Operating Services	Capital	Total Budget
General Administration				
BLW Board	25,200	10,050	0	35,250
General Manager's Office	229,872	170,102	0	399,974
Board Attorney	0	40,000	0	40,000
Total General Administration	**255,072**	**220,152**	**0**	**475,224**
Utility Marketing	**228,710**	**191,397**	**0**	**420,107**
Electrical				
Administration	271,101	252,312	31,000	554,413
Engineering	1,285,053	386,827	4,154,002	5,825,882
Warehouse	348,158	54,509	24,000	426,667
Distribution	4,016,895	1,686,649	2,999,969	8,703,513
Operations & Maintenance	1,261,348	549,972	508,454	2,319,774
Cost of Goods Sold	0	88,631,197	0	88,631,197
Total Electrical	**7,182,555**	**91,561,466**	**7,717,425**	**106,461,446**
Water and Sewer				
Administration	541,077	196,277	55,000	792,354
Engineering	528,126	78,560	62,200	668,886
Pump Station Maintenance	121,639	53,750	0	175,389
Meter Maintenance	460,239	71,475	398,600	930,314
Water Distribution	549,909	366,628	2,263,000	3,179,537
Wastewater Collection	797,672	402,026	3,794,843	4,994,541
Cost of Goods Sold	0	17,166,137	0	17,166,137
Total Water and Sewer	**2,998,662**	**18,334,853**	**6,573,643**	**27,907,158**

BOARD OF LIGHTS AND WATER FUND
SUMMARIZED OPERATING BUDGET FY2013

BLW Departments	Personal Services	Operating Services	Capital	Total Budget
Customer Care				
Administration	168,354	222,507	0	390,861
Customer Service	1,398,952	865,867	42,000	2,306,819
Meters and Services	534,824	101,549	142,000	778,373
Mail and Copy Center	97,645	903,334	0	1,000,979
Total Customer Care	**2,199,775**	**2,093,257**	**184,000**	**4,477,032**
Business Analysis	**378,239**	**104,813**	**0**	**483,052**
Information Technology (IT)				
IT	1,009,612	1,122,797	200,000	2,332,409
Network Services	862,377	1,308,052	336,000	2,506,429
Total Information Technology	**1,871,989**	**2,430,849**	**536,000**	**4,838,838**
Non-departmental	**2,258,440**	**20,244,734**	**0**	**22,503,174**
Total Operating Budget	**$17,373,442**	**$135,181,521**	**$15,011,068**	**$167,566,031**

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 $167.5 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	FY11 Actual	FY12 Estimate	FY13 Budget
Meetings Held:			
Board of Lights and Water – Regular	12	12	12
Board of Lights and Water – Special	1	0	2
Board of Lights and Water Committees	5	5	5
Resolutions Executed	28	32	50

GOALS ACCOMPLISHED

- ◊ Completed $12.3 million in capital projects for electric, water and sewer infrastructure
- ◊ Upgraded MVRS meter reading software
- ◊ Received a Special Achievement award by the Environmental Systems Research Institute (ESRI) for our on-line emergency management application
- ◊ Performed detailed rate design studies in water and wastewater services and restructured rates
- ◊ Completed the second year of "Save-a-Watt" energy conservation challenge for Marietta City Schools
- ◊ Worked with Kennestone Hospital to convert gas chiller to electric power
- ◊ Implemented GreenStreet energy efficiency program, resulting in over $27,500 in rebates
- ◊ Provided 912 online energy audits
- ◊ Developed analytical methods to establish baseline energy use levels for City buildings
- ◊ Maintained Platinum level of Reliable Public Power Provider (RP3) recognition from the American Public Power Association for the second consecutive year
- ◊ Received the U.S. President's Volunteer Service award for the third consecutive year for our volunteer community service
- ◊ Performed the first-ever class cost-of-service study for water operations

GENERAL ADMINISTRATION

EXPENDITURE SUMMARY

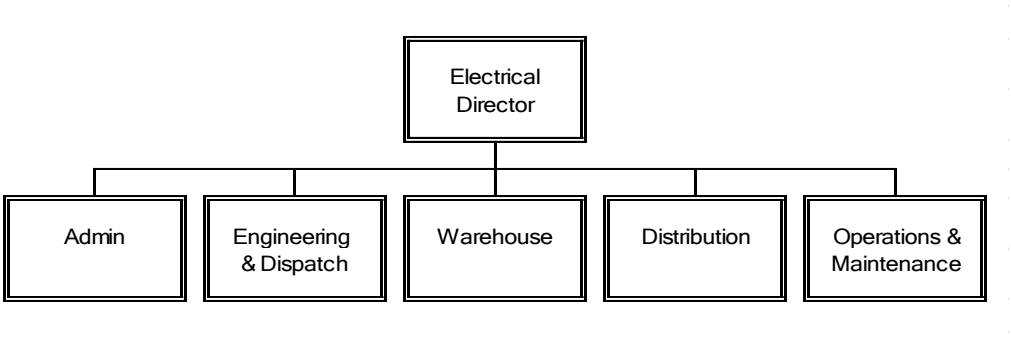
Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	256,736	284,790	299,348	255,755	255,072
Operating Services	145,337	148,485	154,419	138,074	220,152
Total Budget	**402,073**	**433,275**	**453,767**	**393,829**	**475,224**
Change over prior year	---	7.76%	4.73%	-13.21%	20.67%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 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.

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 on an annual basis
- ✓ Continue efforts to strengthen RP3 certification
- ✓ Monitor redevelopment projects as requested by developers and evaluate future needs
- ✓ 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; replace under-strength poles and perform attachment inspections for National Electrical Safety Code (NESC) compliance
- ✓ Reconductor 2% of Underground Secondary cable based on age, repairs and need
- ✓ Implement a smart grid strategy for the department

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
- ✓ Upgrade and install fiber for internal substation communication and control
- ✓ Install 20% of automated switches to achieve goal of grid operations and distribution automation

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 Distribution Tree Trimmer Step Program

Goal 4: Enhance emergency preparedness and training efforts

- ✓ 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	FY11 Actual	FY12 Estimate	FY13 Budget
New Customer Work Orders	20	25	50
Line Clearance (miles)	135	125	125
Trees Removed on System	594	350	350
Meter Site Audits	513	450	450
Transformer Infrared Scanning	503	425	425
Average Annual Outage Duration (minutes)	154	120	120
Lighting Repair Work Orders	1,538	1,800	1,800
Vehicular Incidents	8	6	6
Personnel Injuries	12	8	6

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
- ◊ Maintained Platinum Level of Reliable Public Power Provider (RP3) recognition from the American Public Power Association for the second consecutive year
- ◊ Completed installation of underground feeders from Substation 8
- ◊ Completed Marietta Water NTX SCADA replacements
- ◊ Updated the feeder and substation contingency switching plan
- ◊ Relocated feeders and installed and energized underground facilities as part of the SPLOST Franklin Road Improvements project
- ◊ Marietta Power Superintendent was named 2012 Meter Person of the Year by Southeastern Meter Technical Association



ELECTRICAL

EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	6,864,557	8,032,695	8,299,949	6,955,157	7,182,555
Operating Services	2,514,048	2,640,870	2,831,104	2,629,227	2,930,269
Cost of Goods Sold	65,264,775	69,987,708	76,290,539	82,832,628	88,631,197
Capital	10,935,490	7,637,503	6,910,651	6,146,514	7,717,425
Total Budget	**85,578,870**	**88,298,776**	**94,332,243**	**98,563,526**	**106,461,446**
Change over prior year	---	3.18%	6.83%	4.49%	8.01%

PERSONNEL DETAIL (continued on next page)

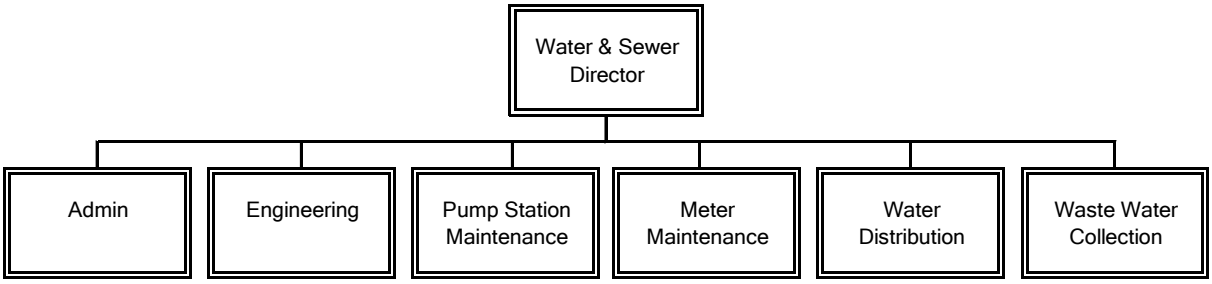
Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Electrical Director	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1
Training & Safety Manager	1	1	1	1	1
Utility Network Analyst	1	1	0	0	0
Engineering Manager	1	1	1	1	1
Administrative Assistant I - Eng.	1	1	1	1	1
Electrical Engineer	2	2	2	2	2
Power Control Supervisor	1	1	1	1	1
Systems Design Supervisor	1	1	1	1	1
Electrical Designer	3	3	4	4	4
Engineering Assistant	1	1	0	0	0
Power Control Technician	4	4	4	4	4
Master Control Technician	1	1	1	1	1
Utility Network Analyst	0	0	1	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	24	24	24	24	24

ELECTRICAL

PERSONNEL DETAIL (continued from previous page)

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 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	15	15	15	15	15
Line Worker	16	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	**87**	**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.

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 through the reduction of real and apparent water losses

- ✓ Continue yearly replacement program of 10% of small meters and GPS locations
- ✓ Test and calibrate all large meters on a yearly basis
- ✓ Replace chambers in 10% of medium sized meters each year
- ✓ Perform water pipe leak detection surveys on 3% of the distribution system 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

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
- ✓ Inspect all businesses requiring grease control devices to ensure program compliance

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

WATER AND SEWER

PERFORMANCE MEASUREMENTS

Measurement	FY11 Actual	FY12 Estimate	FY13 Budget
% Unbilled Water	9.6%	<10.0%	<10.0%
Water Distribution - Failures per 100 miles of pipe	42.9	45.2	<35.4
Wastewater Collection – Failures per 100 miles of pipe	27.4	19.2	<7.2
Water Quality Complaints per 1,000 customers	13.6	19.0	<6.9
Sanitary Sewer Overflows (SSO) per 100 miles of pipe	5.3	6.6	<7.3
Training Hours per employee	37.6	20.2	>20.0

GOALS ACCOMPLISHED

- ◊ Replaced 10% of small meters and GPS locations
- ◊ Replaced chambers in 10% 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 2% of the distribution system
- ◊ Administered water quality sampling as required by the EPD
- ◊ Installed permanent sewage flow meters at key locations to monitor the impact of redevelopment
- ◊ 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 5% of the 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 to improve system reliability
- ◊ 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
- ◊ Received U.S. President's Volunteer Service Award for community service for the third consecutive year
- ◊ Georgia Association of Water Professionals (GAWP) presented Water project manager with the Charles H. Jones award for contributions made to the Water Environment Federation and GAWP



WATER AND SEWER

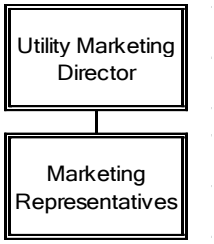
EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	2,639,757	3,128,848	3,120,603	2,656,791	2,998,662
Operating Services	932,896	991,641	1,011,449	1,026,244	1,168,716
Cost of Goods Sold	13,825,638	14,613,399	15,731,062	15,409,319	17,166,137
Capital	6,891,297	6,011,093	4,632,386	3,793,071	6,573,643
Total Budget	**24,289,588**	**24,744,981**	**24,495,500**	**22,885,425**	**27,907,158**
Change over prior year	---	1.87%	-1.01%	-6.57%	21.94%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 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	2
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**	**44**

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 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 and 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

- ✓ Propose and implement employee 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

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

- ✓ Develop and implement customer satisfaction survey for Key Accounts

UTILITY MARKETING

PERFORMANCE MEASUREMENTS

Measurement	FY11 Actual	FY12 Estimate	FY13 Budget
Market Penetration of Electric/Dual Fuel Heat Pumps and Electric Water Heating in New Single Family Homes	69%	80%	50%
Market Penetration of Electric/Dual Fuel Heat Pumps and Electric Water Heating in New Multi Family Homes	100%	100%	80%
Customer Choice Jobs Competed for and Awarded	100%	0%	100%
Competitive Sales in Residential Market (Kilowatts)	7	550	100
Competitive Sales in Commercial Market	$0	$75,000	$75,000
Competitive Sales in Key Account Market	$510,900	$500,000	$125,000
Marathon Water Heaters Sold in Residential Market	14	7	7
Outdoor Lighting Sales	$78,190	$50,000	$85,000
Surge Protection Sales	16	30	30

GOALS ACCOMPLISHED

- ◊ Developed and implemented customer satisfaction survey for residential and commercial accounts
- ◊ Developed and implemented customer satisfaction survey for key accounts
- ◊ As part of a rate audit, monitored billing of Customer Choice, Key Accounts, Outdoor Lighting and contractual customers to ensure billing accuracy; recovered $1,053,000 in FY11 and over $19,000 in FY12
- ◊ Completed customer satisfaction survey for Key Accounts; achieved 100% satisfaction
- ◊ Achieved 100% competitive sales ratio (revenue won/total available revenue) for all Customer Choice jobs for which we competed in FY11

UTILITY MARKETING

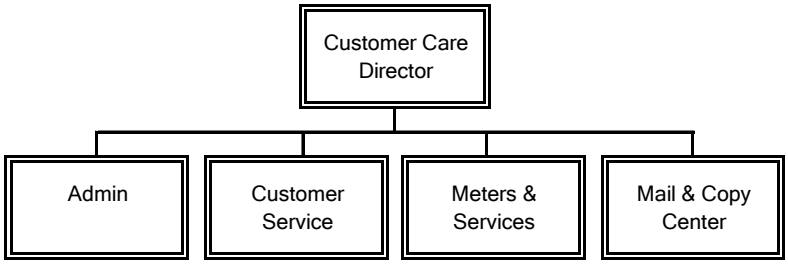
EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	277,953	362,832	365,027	256,401	228,710
Operating Services	280,363	445,352	415,909	471,396	191,397
Total Budget	**558,316**	**808,184**	**780,936**	**727,797**	**420,107**
Change over prior year	---	44.75%	-3.37%	-6.80%	-42.28%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Utility Marketing Director	1	1	1	1	1
Marketing Representative	2	2	2	2	2
Administrative Assistant II	0	1	1	1	0
Total Budgeted Positions	**3**	**4**	**4**	**4**	**3**

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
- ✓ Investigate feasibility of charging a convenience fee for credit and debit card transactions
- ✓ Review Xerox contracts and evaluate for cost effectiveness
- ✓ Reseal 42,000 meters
- ✓ Manually read 1,500 electric meters per year and inspect meter boxes
- ✓ Replace handheld meter reading units
- ✓ Develop interface to acquire GPS points from the Water department into the billing system
- ✓ Maintain monthly outbound phone report to track number of calls completed based on total call list
- ✓ Evaluate the replacement of the mail processing equipment

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
- ✓ Continue to explore smart metering options to provide two-way communication with customer's meter
- ✓ Continue to utilize data logger to assist customers who may have a water leak
- ✓ Investigate other options for Project Share
- ✓ Evaluate Real Time Pricing (RTP) and Smart Metering modules from SunGard
- ✓ Monitor Gas South Alliance and track customer count and revenues collected
- ✓ Evaluate the Openway meter from Itron for possible consideration in future SmartGrid initiatives
- ✓ Evaluate mobile applications

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 calculations in the event of a rate change and/or purchased power adjustment
- ✓ Conduct semi-annual rate calculations to verify billing accuracy

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

- ✓ Continue to build and utilize portfolio of Cognos reports to improve Customer Care operation
- ✓ Provide yearly training 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

CUSTOMER CARE

PERFORMANCE MEASUREMENTS

Measurement	FY11 Actual	FY12 Estimate	FY13 Budget
Number of Customer Phone Calls	136,748	143,585	144,000
Number of Meter Readings	820,652	782,186	801,052
Annual Meter Reading Hours	2,480	2,200	2,400
Number of Utility Cut-Offs	14,183	14,900	15,000
Uncollectible Accounts as % of Revenue $	0.42%	0.50%	0.50%
Average Wait Time per Customer Call (Minutes)	3.55	4.50	4.50

GOALS ACCOMPLISHED

- ◊ Upgraded MVRS meter reading software
- ◊ Added text and email capability to outbound delinquent notifications
- ◊ Enhanced web page to include auto pay function
- ◊ Upgraded mobile data collector to manually add meter readings in the field
- ◊ Field-tested Itron OpenWay Smart Meter
- ◊ Started a print managed service with Xerox
- ◊ Implemented credit letter to comply with the Frank/Dodd Act

Marietta POWER
Dependable Electric Energy

Marietta WATER

CUSTOMER CARE

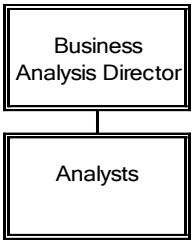
EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	2,202,925	2,387,743	2,492,538	2,136,056	2,199,775
Operating Services	1,485,380	1,540,678	1,708,723	1,552,539	2,093,257
Capital	90,095	72,935	55,684	55,624	184,000
Total Budget	**3,778,400**	**4,001,356**	**4,256,945**	**3,744,219**	**4,477,032**
Change over prior year	---	5.90%	6.39%	-12.04%	19.57%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 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	1	1	1	1	1
Customer Service Representative II	14	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	0	0
Meter Service Worker	2	2	2	2	2
Lead Meter Reader	1	1	1	1	1
Meter Reader	4	3	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	**43**	**42**	**42**	**41**	**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 as well as kW demand for selected Key Accounts
- ✓ Analyze load data on three City facilities to compare post-construction consumption patterns to baseline consumption patterns
- ✓ Maintain 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

- ✓ Finalize the automation of monthly financial reports
- ✓ Enhance cost-control reporting of current construction projects for electric, water and sewer operations
- ✓ Improve electric revenue forecasting process through the use of bill frequency information and detailed billing determinants
- ✓ Expand the use of individual customer analyses for special rate customers to improve electric revenue forecasting

Goal 4: Expand rate administration function to manage rate policies and customer billing

- ✓ Expand existing activities relevant to the rate administration process
- ✓ Identify potential needs for new monitoring activities such as analytical methods to detect metering problems
- ✓ 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 employment data by customer category to support economic development efforts
- ✓ Enhance existing methods for cost/benefit analysis for market profitability, supply planning and wholesale power marketing

Goal 6: Conduct Cost-of-Service studies and restructure rates

- ✓ Conduct allocated class cost-of-service study and time-differentiated cost study on electric operations
- ✓ Conduct allocated class cost-of-service study on sewer operations

BUSINESS ANALYSIS

PERFORMANCE MEASUREMENTS

Measurement	FY11 Actual	FY12 Estimate	FY13 Budget
Marketed electric surplus baseload capacity (Megawatts)	12	12	12

GOALS ACCOMPLISHED

- ◊ Created forecast of water and sewer billing determinants and revenues under new state conservation regulations
- ◊ Performed the first class cost-of-service study for Water operations
- ◊ Performed detailed rate design studies in water and wastewater service and restructured water rates
- ◊ Developed analytical methods to price electric power financial products
- ◊ Developed analytical methods to establish baseline energy use levels for City buildings
- ◊ 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
- ◊ Used Tactical Planning Model to reach an affordable level of absorbed cost in setting the CY2011 electric Purchased Power Adjustment

BUSINESS ANALYSIS

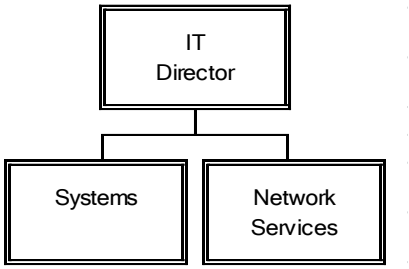
EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	402,381	364,555	438,123	314,250	378,239
Operating Services	79,831	133,501	73,388	62,123	104,813
Capital	7,232	0	0	14,800	0
Total Budget	**489,444**	**498,056**	**511,511**	**391,173**	**483,052**
Change over prior year	---	1.76%	2.70%	-23.53%	23.49%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 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	0	0	0	0
TOTAL BUDGETED POSITIONS	**5**	**4**	**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

- ✓ Provide online Plan Review application for Public Works department
- ✓ Implement replacement Fuel Management System for City/BLW enterprise
- ✓ Expand ePlan (electronic plan) application and automate plats and plans throughout the enterprise
- ✓ Investigate Cloud technology for applications such as email and office automation
- ✓ Improve workflow and security of paper processes through imaging automation

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

- ✓ Replace Parks and Recreation Microsoft Access databases with custom gemNet/SQL applications
- ✓ Redevelop the Citizen Request application and database
- ✓ Develop Phase 2 of the Crisis Management application
- ✓ Develop a mobile application for citizens' requests

Goal 3: Investigate and implement Utility (Power and Water) Grid enhancements

- ✓ Investigate real-time pricing applications, meter data management, distribution automation and outage management system
- ✓ Explore pre-paid metering and investigate Advanced Metering Infrastructure (AMI) metering

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

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

- ✓ Implement SIP trunking for the Voice over Internet Protocol (VoIP) network
- ✓ Replace multimode connection between City Hall and BLW campuses
- ✓ Reprogram public safety radios to complete second phase of FCC's 800 MHz rebanding project
- ✓ Install internet gateway monitoring software
- ✓ Install additional two-way radio communications during remodel and expansion of the Power Control Center
- ✓ Maintain and enhance business continuity and disaster recovery of current network infrastructure and business systems

Goal 6: Provide applications and expanded access to data and services through City/BLW website

- ✓ Streamline online permitting application for all permit types
- ✓ Migrate toward GovNow integrated web portal technology, creating one profile for citizens and businesses
- ✓ Evaluate SunGard Click2Gov applications for possible deployment

INFORMATION TECHNOLOGY

PERFORMANCE MEASUREMENTS

Measurement	FY11 Actual	FY12 Estimate	FY13 Budget
Standard PCs Supported	480	497	505
Laptop PCs Supported	210	192	200
AS/400 Servers Supported	2	2	2
Virtualized Servers	75	75	80
Physical Servers (Non-virtualized)	12	12	12
Physical Servers Supporting the Virtualization Infrastructure	6	10	10
Network Appliances Supported	8	10	11
Remote Access (RAS) enabled users	185	185	185
SAN Storage Capacity	61	61	68
Mobile (PDA) Devices Supported	102	85	90
Business Applications	55	55	70
HelpDesk Ticket Volume	7,300	7,300	7,650
IT Project/Task Volume	425	425	500
gemNet Applications	25	25	28
Print Requests	315	315	300
GIS/Web Mapping Applications	10	10	5
Address Issues	820	820	850
Project/Task Volume	425	425	435
New Plats	25	12	9
Parcel Work	200	200	175
Web Page Update Requests	750	750	600
Two-Way Radios Supported	N/A	1,084	1,098
Base Stations/Repeaters Supported (VHF/UHF)	N/A	28	28
Interoperablility Systems Supported (Crisis Management Center)	N/A	2	2
Emergency Alert and Public Address Systems Supported	N/A	6	6

GOALS ACCOMPLISHED

- ◊ Upgraded SunGard Public Sector application system to major version 7.0.5; migrated Click2Gov application system to virtual server environment
- ◊ Received Special Achievement Award from Environmental Systems Research Institute (ESRI) for our online emergency management application which allows incident information to be displayed in real time in a citywide map
- ◊ Upgraded Cisco CallManager, Unity and BLW Call Center
- ◊ Deployed application virtualization through the user terminal server to Electrical, Water and Public Safety
- ◊ Implemented upgraded Audio Visual system for City Council Chambers
- ◊ Developed a new online Public Parking application
- ◊ Redeveloped the internal and external GIS viewer application
- ◊ Completed the SmartGrid Maturity Model with Carnegie Mellon University and SEI
- ◊ Upgraded enterprise PC's to Windows 7 and Microsoft Office 2010 and Exchange Server to Version 2010
- ◊ Deployed new web secure gateway to manage internet packets and provide richer internet usage reports
- ◊ Increased performance and capabilities of trunked radio system for non-public safety departments
- ◊ Redeveloped TRAX application for Economic Development department
- ◊ Updated City Orthophotography to photographs from 2011
- ◊ Implemented a new Document Management System for the entire enterprise
- ◊ Improved printer services by moving to managed print services contract with Xerox
- ◊ Implemented new mobile application for citizens' requests; programmed the newly updated City website

INFORMATION TECHNOLOGY

EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	1,633,665	1,850,806	1,968,882	1,660,045	1,871,989
Operating Services	2,077,883	2,093,453	2,277,299	2,029,253	2,430,849
Capital	978,041	881,433	669,678	607,189	536,000
Total Budget	**4,689,589**	**4,825,692**	**4,915,859**	**4,296,487**	**4,838,838**
Change over prior year	---	2.90%	1.87%	-12.60%	12.62%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
MIS Director	1	1	1	1	1
GIS / Web Services Manager	1	1	1	0	0
Deputy Director / Project Manager	0	0	0	1	1
Administrative Assistant II	1	1	1	1	1
Systems Manager	1	1	1	1	1
Systems Administrator	1	1	1	1	1
Data Base Administrator	1	1	1	0	0
Senior Programmer Analyst	1	1	1	1	1
Senior Business Analyst	1	1	1	1	1
Senior Network Analyst	1	0	0	0	0
GIS Coordinator	1	1	1	1	1
GIS Specialist	1	1	1	0	0
Technology Specialist	0	0	0	1	1
GIS Specialist II	1	1	1	1	1
Web Developer I	1	1	1	1	1
Web Developer II	1	1	1	0	0
Web Database Administrator	0	0	1	0	0
Systems Analyst	0	0	0	1	1
Network Services Manager	1	1	1	1	1
Sr. Network Analyst - Network Serv.	1	1	0	0	0
Communications/Tech Analyst	0	0	1	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
Security Administrator-Network Serv.	0	0	0	0	1
Total Budgeted Positions	**22**	**21**	**22**	**20**	**21**

NON-DEPARTMENTAL

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

EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	992,562	0	0	2,168,440	2,258,440
Miscellaneous Operating Services	538,161	575,711	457,737	507,627	562,940
Utilities-City Hall	127,809	130,925	126,781	109,418	159,234
Utilities-Lights/Signals	1,034,129	955,865	1,195,389	1,350,243	1,328,645
Utilities-General Fund	529,658	558,624	610,969	619,418	730,465
Utilities-BLW Building	79,042	75,423	91,965	98,748	109,399
Operating Transfer to General Fund	10,500,000	11,000,000	11,499,999	11,500,000	11,500,000
Indirect Cost Transfer to Gen. Fund	2,697,211	2,590,148	2,650,073	2,650,073	2,650,073
Transfer to Pension Fund	0	44,000	50,000	0	0
Transfer to Other Funds	0	12,506,354	12,307,407	8,721,512	0
Transfer to BLW Trust Fund	0	0	2,000,000	515,615	2,000,000
Transfer to Health Fund	524,978	524,978	566,088	566,088	566,088
Miscellaneous Expenses	543,006	426,194	540,251	793,271	637,890
Depreciation	9,402,911	8,630,164	7,341,083	9,291,123	0
Total Budget	**26,969,467**	**38,018,386**	**39,437,742**	**38,891,576**	**22,503,174**
Change over prior year	---	40.97%	3.73%	-1.38%	-42.14%

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

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges. Shown in this section are the Golf Course Fund, the Conference Center Fund and the BLW Trust 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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Operating Services	1,801,411	1,673,806	2,327,457	2,198,501	2,057,342
Capital	88,062	11,236	4,999	112,645	63,500
Total Budget	**1,889,473**	**1,685,042**	**2,332,456**	**2,311,146**	**2,120,842**
Change over prior year	---	-10.82%	38.42%	-0.91%	-8.23%



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 and functionality

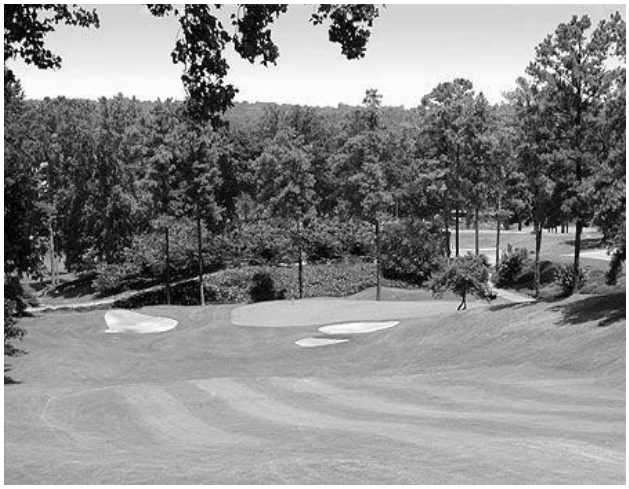
- ✓ Replace carpet in the Clubhouse
- ✓ Install monitor in the Pro Shop to be used for displaying pictures, rates, ads and marketing information
- ✓ Replace driving range netting
- ✓ Add wireless credit card capability to the beverage cart
- ✓ Install high definition televisions in the dining area and conference room

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 and visual interest
- ✓ Target larger, more profitable outings and include package options such as hotel accommodations, golf clinics, tee gifts and meal offers
- ✓ Increase marketing of the grill and conference room
- ✓ Market and advertise Range Plan and 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	FY11 Actual	FY12 Estimate	FY13 Budget
Adjusted number of rounds	33,632	36,718	35,500
Income - Golf	$1,376,777	$1,443,336	$1,512,000
Income - Pro Shop/Room rental	$14,996	$14,270	$15,750
Income - Food and Beverage	$236,860	$237,716	$261,975
Income - Total Revenue	$1,628,633	$1,695,322	$1,789,725
Income per round	$48.43	$46.17	$50.41
Food and Beverage Income per Round	$7.04	$6.47	$7.38
Profit (%)	22.79%	30.13%	27.66%

GOALS ACCOMPLISHED

- ◊ Installed scoreboard in the Clubhouse grill
- ◊ Replaced beverage cart and range picker (two-year lease)
- ◊ Replaced Yamaha golf cart fleet (three-year lease)
- ◊ Replaced driving range mats
- ◊ Painted Clubhouse interior
- ◊ Repainted Clubhouse exterior; repaired and painted stucco around Clubhouse perimeter
- ◊ Replaced all PC's; moved IBS POS server to City IT department as a virtual server
- ◊ Replaced structural beams and gypsum substrate on walkway
- ◊ Renovated downstairs bathrooms
- ◊ Added the capability to use gift cards, replacing the paper issue previously in use; added a Range Plan to gift card purchases
- ◊ Acquired various refurbished pieces of equipment for use in grounds maintenance



City Club Golf Course

CONFERENCE CENTER FUND

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

EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Principal and Interest Payments	3,038,136	5,710,377	0	0	0
Operating Services	1,448,568	1,789,752	1,551,816	573,663	2,769,456
Capital	4,901,306	0	0	393,246	0
Total Budget	**9,388,010**	**7,500,129**	**1,551,816**	**966,909**	**2,769,456**
Change over prior year	---	-20.11%	-79.31%	-37.69%	186.42%

In FY09 the expenses include the renovation of the hotel.

BLW TRUST FUND

The BLW Trust Fund is an internal fund established by the Board of Lights and Water (BLW) to set aside operating funds for future years to offset the end of the Municipal Competitive Trust payout from the Municipal Electric Authority of Georgia (MEAG). MEAG supplies wholesale electricity to the City of Marietta, which Marietta Power resells to the consumer. Municipal Competitive Trust money was set aside years ago for potential deregulation of electric utilities in the State of Georgia and the payout is set to expire in 2017.

EXPENDITURE SUMMARY

Category	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Operating Services	0	0	0	0	2,000,000
Change over prior year	---	---	---	---	100.00%

FLEET MAINTENANCE FUND

Fleet Maintenance maintains over 600 pieces of fleet equipment and provides the City/BLW with an economical, safe and available fleet so that the operating departments can provide services to the citizens and customers of the City/BLW. The Fleet Maintenance Division operates a centralized fuel facility that complies with federal underground fuel storage tank requirements. A compressed natural gas refueling station was installed 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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Personal Services	704,824	713,520	731,259	703,281	743,043
Operating Services	2,410,925	2,472,348	2,675,263	2,688,540	2,589,974
Capital	24,441	3,127	1,226,043	311,756	5,000
Total Budget	**3,140,190**	**3,188,995**	**4,632,565**	**3,703,577**	**3,338,017**
Change over prior year	---	1.55%	45.27%	-20.05%	-9.87%

PERSONNEL DETAIL

Title	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Supervisor	1	1	1	1	1
Foreman	1	1	1	1	1
Service Advisor	0	0	0	0	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	7	7	7	7	6
Mechanic II	1	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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Operating Services	8,443,258	8,984,382	8,929,895	10,840,392	9,064,032
Change over prior year	---	6.41%	-0.61%	21.39%	-16.39%

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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Operating Services	601,922	611,683	638,800	709,680	1,157,483
Change over prior year	---	1.62%	4.43%	11.10%	63.10%

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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Operating Services	673,662	616,730	717,999	760,634	868,379
Change over prior year	---	-8.45%	16.42%	5.94%	14.17%

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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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Operating Services	7,730,593	8,065,891	8,233,467	8,339,537	8,629,882
Change over prior year	---	4.34%	2.08%	1.29%	3.48%

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	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Estimate	FY13 Budget
Operating Services	5,104	5,000	5,000	5,020	100,000
Change over prior year	---	-2.04%	0.00%	0.40%	1892.03%

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, FY2013, 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

	FY2013	FY2014	FY2015	FY2016	FY2017
General Fund	300,000	1,990,700	6,340,675	938,406	571,807
City Parks Bonds Fund	2,408,958	2,500,000	2,500,000	2,500,000	2,500,000
SPLOST 2011 Fund	9,887,000	10,941,999	9,821,831	6,586,359	6,580,000
Golf Course Fund	63,500	36,200	53,500	18,500	21,200
BLW Fund	15,011,068	13,838,141	13,608,790	13,532,234	15,457,453
Fleet Maintenance Fund	5,000	5,000	5,000	5,000	5,000
TOTAL	$27,675,526	$29,312,040	$32,329,796	$23,580,499	$25,135,460

Capital Improvement Program by Category Type

	FY2013	FY2014	FY2015	FY2016	FY2017
Computer and Technology	1,563,402	1,296,591	1,056,649	980,218	854,315
Facility Improvements	2,561,958	3,411,000	6,945,000	2,580,000	3,981,000
Miscellaneous Projects	335,500	152,600	42,500	103,500	67,200
Vehicles & Powered Equipment	1,420,043	2,135,300	3,284,620	2,393,406	1,369,807
Utility Projects	11,757,023	11,374,550	11,179,196	10,937,016	12,283,138
Transportation Projects	10,037,600	10,941,999	9,821,831	6,586,359	6,580,000
TOTAL	$27,675,526	$29,312,040	$32,329,796	$23,580,499	$25,135,460

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

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

CAPITAL SUMMARY

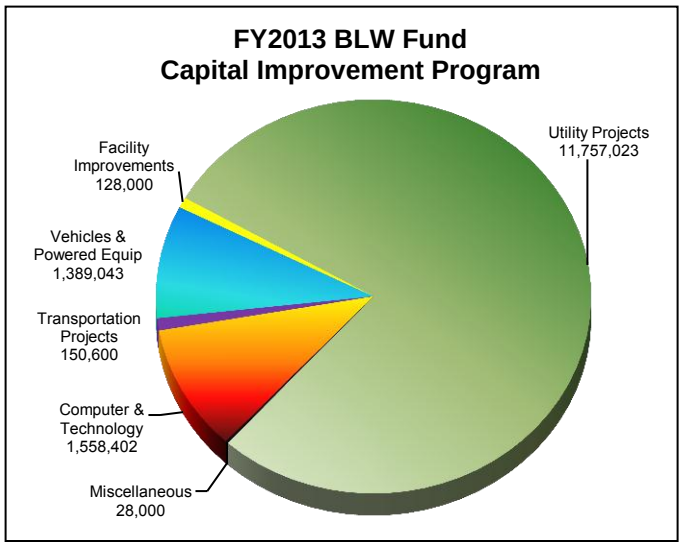
GENERAL FUND

Capital expenditures for the General Fund will be addressed in the same manner as last fiscal year. Because the economy has continued to hamper revenue collections, the capital budget is one of the areas in which 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 has received grant funds in recent years for public safety equipment and vehicles. We have also used savings from the operating budget at year-end to purchase other necessary capital equipment. Because we continue to have a solid fleet and equipment inventory, we are once again not funding the routine replacement of vehicles and equipment in FY2013. Marietta has set aside $300,000 in a contingency fund for the replacement of capital items that break during the year and cannot be repaired.

OTHER FUNDS

This section is comprised of Special Revenue Funds, Golf Course Fund, Capital Projects Funds and Fleet Maintenance Fund. The largest portion of this group is Capital Projects Funds, more specifically, the SPLOST Funds, in which $9.9 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 a fairway mower and other equipment and replace the irrigation system.

BOARD OF LIGHTS AND WATER (BLW)



The BLW's capital budget for FY2013 is approximately $15 million. Utility projects make up about 78% of the BLW capital budget. Electrical projects total about $5.9 million and Water and Sewer projects equal about $5.8 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 throughout the utility organization totaling $1.6 million make up 10.1% of the BLW's capital expenditures. Also included is about $536,000 for hardware and software purchases for the Information Technology department. Facility Improvements of $128,000 includes renovations to a few property buildings, security improvements, water tank and pump station rehab and improvements. Miscellaneous Projects is comprised of $28,000 for items for water and electrical operations.

Vehicles and Powered Equipment, totaling $1.4 million, makes up 9.3% of the total BLW capital budget. These purchases include utility pickup trucks, a bucket truck, underground boom truck, chipper truck, Vac-con truck, a forklift, two excavators and a power pole sweeper as well as other powered equipment.

Details regarding Marietta's five-year capital improvement plan can be found on the next several pages followed by a summary listing for FY2013 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: laptop replacements, video server SAN storage space, secured web gateway, single mode fiber replacement and fuel management system. The Water department will upgrade PCs and laptops; Fleet Maintenance will upgrade diagnostic software for vehicles and equipment; and Customer Care Meters & Services will replace hand-held computers. Electrical Engineering will renovate the Power Control Center and upgrade servers for its SCADA equipment.

Funding

	Adopted FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17
General Fund	0	22,000	50,000	0	0
Golf Course Fund	0	0	0	5,000	10,000
BLW Fund	1,006,372	701,000	416,000	367,000	218,000
Fleet Maint. Fund	5,000	5,000	5,000	5,000	5,000
Total	1,011,372	728,000	471,000	377,000	233,000

Impact on FY2013 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 FY2014.

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 FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17
BLW Fund	552,030	568,591	585,649	603,218	621,315

Impact on FY2013 Operating Budget
There is no foreseeable impact on the operating budget for the current year. Annual maintenance costs will go into effect beginning in FY2014.

CAPITAL IMPROVEMENT PROGRAM

Facility Improvements

Project
Building and Outdoor Improvements

Description
The FY2013 budget provides funding for the following items for the Water department: Operations building improvements, distribution pump station rehab and Benson pump station upgrade. The Electrical department budget includes funds for roof and gutter repairs for the Warehouse; gate installation and landscaping in the training yard; and shop improvements for the Meter shop. The City Club Golf Course will replace its irrigation system.

Funding

	Adopted FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17
General Fund	0	826,000	4,350,000	0	0
Golf Course Fund	25,000	10,000	45,000	10,000	10,000
BLW Fund	128,000	75,000	50,000	70,000	1,471,000
Total	153,000	911,000	4,445,000	80,000	1,481,000

Impact on FY2013 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 FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17
City Parks Bonds	2,408,958	2,500,000	2,500,000	2,500,000	2,500,000

Impact on FY2013 Operating Budget
The FY2013 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 FY2013 budget includes funding for F-150s for Customer Care, Electrical and Water departments. The Electrical department will also purchase a bucket truck, underground boom truck, chipper truck and underground utility truck. The Water department will purchase a Vac-con truck.

Funding

	Adopted FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17
General Fund	0	1,059,500	1,931,775	679,406	571,807
BLW Fund	1,073,158	924,000	1,343,945	1,555,000	560,000
Total	1,073,158	1,983,500	3,275,720	2,234,406	1,131,807

Impact on FY2013 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 FY2013, 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 forklift, emergency 8' pump and two excavators for the Water department and a power sweeper and utility/pole trailer for the Electrical department. The City Club Golf Course will purchase a Ventrac 4200 Diesel with trencher attachment.

Funding

	Adopted FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17
General Fund	0	8,800	8,900	159,000	0
Golf Course Fund	31,000	0	0	0	0
BLW Fund	315,885	143,000	0	0	238,000
Total	346,885	151,800	8,900	159,000	238,000

Impact on FY2013 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 $10,000 is budgeted in FY2013 in the BLW Fund 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 FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17
BLW Fund	400,000	420,000	441,000	463,050	486,203

Impact on FY2013 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 FY13 budget includes funding for five contractual underground boring crews.

Funding

	Adopted FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17
BLW Fund	2,954,969	2,977,739	3,000,995	3,024,749	3,049,018

Impact on FY2013 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 FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17
BLW Fund	1,145,000	912,340	720,750	529,233	537,790

Impact on FY2013 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 FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17
BLW Fund	1,472,000	1,509,000	1,547,000	1,585,000	1,625,000

Impact on FY2013 Operating Budget
An additional $60,000 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 FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17
BLW Fund	114,000	116,000	120,000	122,000	126,000

Impact on FY2013 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 $139,000 for materials and $77,000 for contractual labor.

Funding

	Adopted FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17
BLW Fund	216,000	221,000	227,000	233,000	238,000

Impact on FY2013 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 FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17
BLW Fund	1,670,000	1,711,000	1,755,000	1,798,000	1,843,000

Impact on FY2013 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, installation of SmartGrid meters and street lighting. Miscellaneous Customer Care projects include the continuation of the AMR (Automated Meter Reading) program. Miscellaneous Water and Sewer projects include water meter replacement program, water valve maintenance program, Benson pump station main upgrade and water/wastewater system upgrades.

Funding

	Adopted FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17
BLW Fund	3,610,054	3,327,221	3,181,793	2,990,757	4,181,163

Impact on FY2013 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 FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17
BLW Fund	175,000	180,250	185,658	191,227	196,964

Impact on FY2013 Operating Budget
Purchased power costs of $701,500 for these additional lights were added to the expenditure budget.

CAPITAL IMPROVEMENT PROGRAM

Transportation Projects

Project
SPLOST 2011

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

Funding

	Adopted FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17
SPLOST 2011	9,887,000	10,941,999	9,821,831	6,586,359	6,580,000
BLW Fund	150,600	0	0	0	0
Total	10,037,600	10,941,999	9,821,831	6,586,359	6,580,000

Impact on FY2013 Operating Budget
The FY2013 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.

Miscellaneous Capital Outlay

Item
Miscellaneous Items

Description
A $300,000 designated contingency has been established for capital purchases in the General Fund. The budget provides funding for a laser range finder, an air compressor and a pierce arrow for the Electrical department. The Water department will purchase office furniture and acoustic leak detection equipment. The City Club Golf Course has budgeted for a fairway aerifier.

Funding

	Adopted FY13	Projected FY14	Projected FY15	Projected FY16	Projected FY17
General Fund	300,000	74,400	0	100,000	0
Golf Course Fund	7,500	26,200	8,500	3,500	1,200
BLW Fund	28,000	52,000	34,000	0	66,000
Total	335,500	152,600	42,500	103,500	67,200

Impact on FY2013 Operating Budget
There is no foreseeable impact on the operating budget for the current year.

FY2013 CAPITAL SUMMARY BY DEPARTMENT

Fund / Department	Computer & Tech.	Facility Improv.	Misc. Projects	Veh. & Equip.	Utility Projects	Trans. Projects	Total
General Fund							
Designated Contingency			300,000				**300,000**
City Parks Bonds Fund		2,408,958					**2,408,958**
SPLOST 2011 Fund						9,887,000	**9,887,000**
Golf Course Fund							
Maintenance		25,000	7,500	31,000			**63,500**
BLW Fund							
Information Technology							
IT	200,000						200,000
Network Services	336,000						336,000
IT Total	536,000	0	0	0	0	0	536,000
Customer Care:							
Customer Service				42,000			42,000
Meters and Svcs.	50,000			42,000	50,000		142,000
Customer Care Total	50,000	0	0	84,000	50,000	0	184,000
Electrical:							
Administration		31,000					31,000
Engineering	967,402		2,000	25,000	3,009,000	150,600	4,154,002
Warehouse				24,000			24,000
Distribution			20,000	540,000	2,439,969		2,999,969
Ops. & Maint.		17,000			491,454		508,454
Electrical Total	967,402	48,000	22,000	589,000	5,940,423	150,600	7,717,425
Water & Sewer:							
Administration	5,000	50,000	1,000				56,000
Engineering				61,200			61,200
Meter Maintenance					398,600		398,600
Water Distribution		10,000	5,000	45,000	2,203,000		2,263,000
Wastewater Coll.		20,000		609,843	3,165,000		3,794,843
Water & Sewer Total	5,000	80,000	6,000	716,043	5,766,600	0	6,573,643
BLW Fund Total	**1,558,402**	**128,000**	**28,000**	**1,389,043**	**11,757,023**	**150,600**	**15,011,068**
Fleet Maintenance Fund							
Fleet Maintenance	5,000						**5,000**
Grand Total	**1,563,402**	**2,561,958**	**335,500**	**1,420,043**	**11,757,023**	**10,037,600**	**27,675,526**

APPENDIX

File No. 20120455

ORDINANCE NO: 7594

AN ORDINANCE

ADOPTING an Annual Budget for the fiscal year beginning July 1, 2012 and ending June 30, 2013 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 2013 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 2013 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	
Parks Bond	0.550	
Debt Service Total		1.179
Cemetery		.079
Total		4.046

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, 2013 are hereby adopted as shown on the following pages:

	Anticipated Revenues	Appropriated Expenditures
General Fund		
Operating Revenue and Other Sources	$48,152,530	
City Council		$221,218
City Clerk		186,645
Municipal Court		1,129,153
Mayor		94,688
City Manager		777,711
Finance		1,832,950
City Attorney		525,000
Human Resources and Risk Management		806,566
Civil Service Board		6,413
Development Services		1,524,804
Public Works		7,204,388
Redevelopment		195,987
Parks, Rec and Facilities		2,756,819
Police		13,966,089
Fire		11,304,296
Non-Departmental		5,619,803
Total General Fund	**$48,152,530**	**$48,152,530**
Lease Income Fund		
Operating Revenue	**$2,769,456**	
Debt Service		**$2,769,456**
TAD CCSR Fund		
Operating Revenue	**$851,155**	
Debt Service		**$851,155**
TAD Perimeter Fund		
Operating Revenue	**$88,000**	
Reserve Increase		**$88,000**
Cemetery Maintenance Fund		
Operating Revenue and Other Sources	**$335,338**	
Expenditures		**$335,338**
Housing Assistance Program Fund		
Operating Revenue and Other Sources	**$5,398,431**	
Expenditures		**$5,398,431**
Community Development Block Grant Fund		
Operating Revenue	**$205,805**	
Expenditures		**$205,805**
Weed and Seed Program Fund		
Intergovernmental Revenue	**$59,040**	
Expenditures		**$59,040**
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	**$108,870**	
Reserve Increase		**$108,870**
Gone with the Wind Movie Museum Fund		
Operating Revenue and Other Sources	**$147,922**	
Expenditures		**$147,922**
City Parks Bonds Fund		
Operating Revenue	**$2,500,000**	
Expenditures		**$2,500,000**
Hotel Motel Tax Fund		
Operating Revenue	**$1,750,000**	
Expenditures		**$1,750,000**
Auto Rental Excise Tax Fund		
Operating Revenue	**$360,000**	
Expenditures		**$360,000**
2011 SPLOST Fund		
Operating Revenue	**$10,146,677**	
Expenditures		**$10,146,677**
Golf Course Fund		
Operating Revenue and Other Sources	$2,120,842	
Expenditures		$1,361,738
Debt Service		759,104
Total Golf Course Fund	**$2,120,842**	**$2,120,842**
Conference Center Fund		
Operating Revenue and Other Sources	**$2,769,456**	
Expenditures		**$2,769,456**
Debt Service Fund		
Operating Revenue	$3,432,911	
Bond Proceeds	3,694,625	
Debt Service		$7,102,300
Expenditures		25,236
Total Debt Service Fund	**$7,127,536**	**$7,127,536**
BLW Fund		
Operating Revenue and Other Sources	$167,566,031	
BLW Board		$35,250
General Manager		399,974
Utility Marketing		420,107
Information Technology		4,838,838
Board Attorney		40,000
Customer Care		4,477,032
Business Analysis		483,052
Electrical		106,461,446
Water and Sewer		27,907,158
Non-Departmental		22,503,174
Total BLW Fund	**$167,566,031**	**$167,566,031**
BLW Trust Fund		
Operating Revenue	**$2,000,000**	
Reserve Increase		**$2,000,000**

	Anticipated Revenues	Appropriated Expenditures
Fleet Maintenance Fund		
Charges for Service	**$3,338,017**	
Expenditures		**$3,338,017**
Self Insurance Funds		
Charges for Service and Other Sources	$11,089,894	
Expenditures		$10,793,727
Reserve Increase		296,167
Total Self Insurance Funds	**$11,089,894**	**$11,089,894**
General Pension Fund		
Charges for Service and Other Sources	**$8,629,882**	
Expenditures		**$8,629,882**
OPEB Trust Fund		
Operating Revenue	$100,000	
Expenditures		$5,000
Reserve Increase		95,000
Total OPEB Trust Fund	**$100,000**	**$100,000**
Total All City Funds	**$278,579,103**	**$278,579,103**

Section 4: The proposed budget presented by the City Manager is adopted and herein incorporated as Exhibit A.

Section 5: It is hereby declared to be the intention of this Ordinance that its sections, paragraphs, sentences, clauses and phrases are severable, and if any section, paragraph, sentence, clause or phrase of this Ordinance is declared to be unconstitutional or invalid, it shall not affect any of the remaining sections, paragraphs, sentences, clauses or phrases of this Ordinance.

Section 6: All Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed.

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

DATE June 13, 2012

APPROVED _____
R. Steve Tumlin, Jr., Mayor

ATTEST _____
Stephanie Guy, City Clerk

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

File No. 20120662

ORDINANCE NO: 7596

AN ORDINANCE

ADOPTING the final Ad Valorem tax levies for Fiscal Year 2013 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 2013; 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 2013 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	
Parks Bond	0.550	
Debt Service Total		1.179
Cemetery		.079
Total		4.046

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 25, 2012

APPROVED R. Steve Tumlin, Jr.
R. Steve Tumlin, Jr., Mayor

ATTEST Stephanie Guy
Stephanie Guy, City Clerk

APPROVED AS TO FORM D. 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: See Americans with Disabilities Act.

Adopted Budget: Appropriation of funds by the City Council at the beginning of each fiscal year.

Ad Valorem Tax: Tax levied on the assessed value of real and personal property.

Allocation: A sum of money set aside for a specific purpose.

Americans with Disabilities Act: a federal mandate requiring the removal of physical barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services and buildings.

Appropriation: A general term used to denote the amount authorized in the budget for expenditure by a department or division.

Asset Forfeiture Fund: A Governmental Fund which accounts for the expenditures of special public safety projects funds through the recovery of forfeited assets via the judicial system.

Assessed Taxable Value: The estimated true value of real or personal property times 40%. This is the amount that is applied to the tax rate when computing tax bills.

Aurora Fire Museum Fund: A Governmental Fund which accounts for the donations used for the operations of the Fire Museum showcasing fire services in Marietta from the Civil War era through modern day.

Auto Rental Excise Tax Fund: A Special Revenue Fund used to receive and track auto rental excise tax revenue. This revenue is transferred to the General Fund to cover the cost of tourism expenses.

Balanced Budget: A budget in which estimated revenues and appropriated fund balances is equal to appropriations for expenditures.

BLW: See Board of Lights and Water.

BLW Trust Fund: An internal fund established to set aside operating funds for future years to offset the end of the Municipal Competitive Trust payout from MEAG.

Board of Lights and Water: Marietta's utility system that provides Electric, Water and Sewer services. Also a seven-member policy-making board that oversees the utilites. In this document, BLW refers to the utility system as a whole or the governing body.

Bond: A certificate of debt issued by a government to finance a capital expenditure or other liabilities in which payment of the original investment plus interest is guaranteed by a specified future date.

Bond Rating: A system of appraising and rating the investment value of individual bond issues.

Budget: A financial plan for a specific period of time (fiscal year) incorporating an estimate of planned expenditures and financing sources.

Budget Amendment: A change in an amount in any budget line during the fiscal year.

Budget Calendar: The schedule of key dates which the City follows in the preparation, adoption and administration of the budget.

Budget Document: The official publication prepared by the budget office which presents the proposed or approved budget to the citizens and governing body.

Budget Message: A general discussion of the proposed or approved budget presented in writing as part of the budget document. A transmittal letter which explains the current budget issues compared to the background of financial experiences in recent years and recommendations made by the City Manager.

Budget Ordinance: The official enactment by the Mayor and City Council legally authorizing City officials to obligate and expend resources.

Budget Resolution: The official enactment by the Board of Lights and Water legally authorizing BLW officials to obligate and expend resources.

Budgeted Positions: The number of full-time positions allocated for a division. The actual number of staff on board may vary from the budgeted position level due to authorized changes in position or staffing levels.

CAFR: See Comprehensive Annual Financial Report.

Capital Assets: Property and equipment with a unit value of $1,000 or more. Capital Assets can also be referred to as Fixed Assets.

Capital Budget: 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.

Capital Outlay: An expenditure for the acquisition of, or addition to, a fixed asset.

GLOSSARY OF TERMS

Capital Projects Fund: A Governmental Fund used to account for the financial resources used for the acquisition and construction of major capital items and facilities.

Cash Basis: The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Cash Flow: A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

CCSR: See City Center South Renaissance.

CDBG: See Community Development Block Grant.

Cemetery Fund: A Governmental Fund which accounts for the tax revenue and donations received dedicated to the maintenance of the city-owned cemetery.

City Center South Renaissance: the name for the redevelopment area in the city's first Tax Allocation District (TAD).

City Council: The elected governing body of the city comprised of seven members.

City Parks 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.

Community Development Block Grant: a federally-funded program designed to assist low-income residents.

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

Comprehensive Plan: A long-term plan to control and direct the use and development of property in the City. It is also used to make strategic decisions regarding the water and sewage lines, infrastructure, and roads.

Cost of Goods Sold: The expenditure for goods or services purchased in order to resell them to customers. For instance, electricity, water and sewer commodities purchased in order to provide utility services to Board of Lights and Water (BLW) customers, or collectibles and merchandise purchased in order to be sold by the Gone With the Wind Museum's gift shop.

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

Debt Service: Expenditure providing for the repayment of principal and interest on City long-term obligations 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.

Department of Transportation: usually referring to Cobb County's department which develops, manages, and operates the county's transportation systems. (GDOT is the Georgia Department of Transportation.)

Depreciation: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Designated Contingency: Funds set aside for a specific purpose by the City Council to be used as needed.

Disbursement: Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as expenditures.

DMDA: See Downtown Marietta Development Authority.

DOT: See Department of Transportation.

Downtown Marietta Development Authority: an eight-member organization, including the Mayor of the City of Marietta, the Chairman of the Cobb County Board of Commissioners, three elected property owners and three elected business owners, established for the purpose of overseeing the redevelopment of the downtown Marietta area.

800 MHz: Eight Hundred Megahertz – a radio system which allows the City of Marietta, other municipal agencies, Cobb County and surrounding counties to communicate directly with each other as well as with the E911 Center.

Encumbrance: The commitment of appropriated funds to purchase an item or service.

Enterprise Fund: A Proprietary Fund used to account for the acquisition, operation and maintenance of government facilities and services in a manner similar to private business enterprises which are entirely or predominantly self-supporting by user charges.

Estimated True Value: The true value of real and personal property as determined by the Cobb County Tax Assessors Office.

Expenditure: The outflow of funds paid for an asset, good or service.

GLOSSARY OF TERMS

Fiduciary Fund: A fund category used to account for assets held by a government in a trustee (managing pension plans for employees) or agent (collecting funds belonging to another agency) capacity. This category includes the General Pension Trust Fund and Other Post-Employment Benefits Trust Fund.

Fines and Forfeitures: Revenue received from bond forfeitures and authorized fines such as parking and traffic violation fines.

Fiscal Year: The City's accounting period of twelve months which begins July 1 and ends the following June 30. (e.g. FY2013 refers to the twelve-month period beginning July 1, 2012 and ending June 30, 2013.)

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: See Fiscal Year.

GAAP: See Generally Accepted Accounting Principles.

GDOT: Georgia Department of Transportation. See Department of Transportation.

gemNet: A website created solely for City of Marietta employees, containing information, announcements, personnel forms and access to IT and GIS applications. GEM stands for "Government Employees of Marietta."

General Fund: A Governmental Fund, which is the city's principal accounting fund. This fund accounts for all activities of the City not included in other specified funds.

General Obligation Bonds: Method of raising funds for long-term capital financing. The State of Georgia requires approval by referendum. The debt ceiling is ten percent of the assessed value of all taxable property.

General Pension Trust Fund: A Fiduciary Fund which accounts for assets held by the City in a trustee capacity and the payment of retirement benefits.

General Property Taxes: Taxes levied on all property located in or owned by the citizens of the City of Marietta.

Generally Accepted Accounting Principles: guidelines to financial accounting and reporting which set uniform minimum standards for accepted accounting practices.

Geographic Information System: includes the development and maintenance of base map and cadastral information consisting of City/BLW boundaries, tax parcel boundaries, infrastructure location, etc.

GFOA: See Government Finance Officers Association of the United States and Canada.

GIS: See Geographic Information System.

Goals: Broad aims of the City and/or Departments toward which programs, projects and services are directed.

Golf Course Fund: A Proprietary Fund which accounts for the operations of the "City Club" golf course.

Gone With The Wind Museum Fund: A Governmental Fund which accounts for the donations and operation of the museum "Scarlett on the Square" located in Downtown Marietta which showcases artifacts and memorabilia related to the famous novel and movie.

Government Finance Officers Association of the United States and Canada: an organization which provides numerous professional services and promotes sound management of government financial resources. This Budget Book document is submitted to GFOA each year with along with a detailed criteria location guide to be judged for the Distinguished Budget Presentation Award.

Governmental Fund: A fund category used to account for a government's governmental-type activities. This category includes four fund types: General Fund, Special Revenue Fund, Debt Service Fund and Capital Projects Fund.

Grant: A contribution by a government or other organization to support a particular function.

Grants Funds: A Governmental Fund which accounts for the receipts and expenditures of dedicated federal, state and local grants.

GWTW: See Gone With The Wind Museum Fund.

GLOSSARY OF TERMS

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.

Hotel/Motel Tax Fund: A Special Revenue Fund used to receive and track hotel/motel tax revenue. This revenue is transferred to the General Fund to cover the cost of tourism expenses.

Housing and Urban Development: a federally-funded program which assists low-income families in attaining decent, safe and sanitary housing.

HUD: See Housing and Urban Development.

Indirect Cost Recovery: Revenue from providing services to another fund.

Indirect Cost Transfer: Expense for payment to another fund for services provided.

Information Technology: the City department responsible for supporting City/BLW departments with their technological and computer-related needs.

Infrastructure: The basic facilities, equipment, and installations needed for the functioning of a system or organization (e.g., roads, bridges, water/sewer lines, public buildings).

Intangible Property: A category of personal property that includes stocks, taxable bonds and cash.

Interfund Transfer: Contributions and operating transfers to another fund of the City.

Intergovernmental Revenue: Revenue received from other governments or local agencies such as the State of Georgia and the Cobb Chamber of Commerce.

Internal Service Fund: A Proprietary Fund used to account for the financing of goods or services provided by one department to other departments of a government on a cost-reimbursement basis.

IT: See Information Technology.

Lease Income Fund: A Special Revenue Fund which accounts for the rental income received from the Hilton Atlanta/Marietta Hotel and Conference Center. This rental income is used to pay the debt service on the Citywide Projects revenue bonds.

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

Marietta Redevelopment Corporation: An advisory Board of Directors composed of appointed members whose purpose is to strengthen the economic and residential base of the City of Marietta by reutilizing property for neighborhood and community redevelopment and other public purposes.

Marietta Redevelopment Growth Fund: A Governmental Fund used to help local small businesses start or grow their business by offering low interest loans.

Mayor: An elected position acting as the chief executive officer of the city and the presiding officer over City Council meetings and Board of Lights and Water meetings.

MEAG: See Municipal Electric Authority of Georgia.

Millage Rate: The rate at which real and personal property is taxed, with one mill equal to $1 per $1,000 of assessed taxable value.

Mission Statement: Statement of what the City does, and why and for whom it does it. A statement of purpose. Also applies to Departments within the City.

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

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

MRC: See Marietta Redevelopment Corporation.

Municipal Electric Authority of Georgia: a public corporation and an instrumentality of the State of Georgia which supplies electricity to 48 local government electric distribution systems including the City of Marietta [Marietta Power].

Net Current Assets: A measurement of a government's liquid financial position using the formula Current Assets (ability to convert assets to cash within one year) minus Current Liabilities (ability to consume or pay for liabilities within one year).

Occupational Tax: Also known as a Business License. Taxes levied on trades, occupations, businesses, and professions.

OPEB: See Other Post-Employment Benefits Trust Fund.

Operating Budget: The portion of the City and BLW budgets pertaining to daily operations that provide basic services. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, commodities, goods and services.

GLOSSARY OF TERMS

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 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.

Police Asset Forfeiture Fund: See Asset Forfeiture Fund.

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.

Restitution: An act to make good or give an equivalent for any loss, damage, or injury.

Revenue: Funds that the City and BLW receive as income. It includes such items as taxes, license fees, service charges, fines and penalties, grants and income from the City's enterprises such as green fees and utility income.

Revenue Bonds: Bonds whose principal and interest are payable from pledged revenue sources, and are not legally backed by the full faith and credit of the City.

SCADA: See Supervisory Control and Data Acquisition System.

School Bonds: Municipal Bonds issued for the construction of a new high school, elementary school, and renovations of current city schools. School 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 Purpose Local Option Sales Tax: The city receives 1% sales tax from SPLOST 2011 to finance sidewalks, road re-engineering and resurfacing, traffic congestion relief and capital improvements. SPLOST 2011 was approved for a four-year period (2012 – 2015).

GLOSSARY OF TERMS

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: See Special Purpose Local Option Sales Tax.

Supervisory Control and Data Acquisition System: a program which assists the Water Department with the collection of data and control of the water and wastewater infrastructure.

TAD: See Tax Allocation District.

Tax Allocation District: TADs finance bonds with future tax collections from redevelopment. Tax values are frozen at current levels and the bonds are repaid with property taxes generated by increased values as the result of the redevelopment project.

Tax Digest: A listing of all property owners within the County, their property's assessed value, and the amount of taxes due. This listing is prepared annually and submitted to the State Department of Revenue.

Tax Exemption: Immunity from the obligation of paying taxes in whole or in part.

TIP: See Transportation Improvement Program.

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 from April 1, 1995 to 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 grant program supported by federal funding from the Department of Justice and from other partners such as the United Way 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.

CITY OF Marietta GEORGIA

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