

Fiscal Budget

2021

City of Marietta, Georgia

CITY OF MARIETTA

FISCAL YEAR 2021 BUDGET

JULY 2020 - JUNE 2021

WILLIAM F. BRUTON, JR.
CITY MANAGER

SAM LADY
FINANCE DIRECTOR

PATINA BROWN
DEPUTY FINANCE DIRECTOR

TENTISHA HUNTER
BUDGET SUPERVISOR

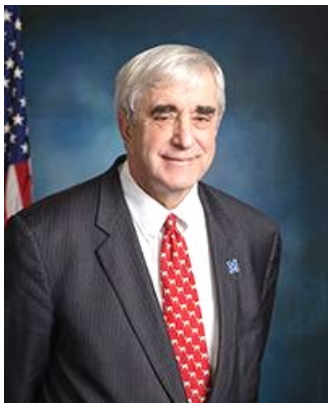
JACQUELINE VILLA
BUDGET ANALYST

STEPHEN KIRSCH
BUDGET ANALYST

MAYOR AND CITY COUNCIL



Cheryl Richardson
Councilmember, Ward 1



R. Steve Tumlin, Jr.
Mayor



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



Johnny Walker
Councilmember, Ward 3



G.A. "Andy" Morris
Councilmember, Ward 4



Reggie Copeland
Councilmember, Ward 5



Michelle Cooper Kelly
Councilmember, Ward 6



Joseph R. Goldstein
Councilmember, Ward 7

OFFICIALS

Mayor and City Council

R. Steve Tumlin, Jr.
Mayor

Cheryl Richardson	Ward 1
Griffin "Grif" L. Chalfant, Jr.	Ward 2
Johnny Walker	Ward 3
G.A. "Andy" Morris	Ward 4
Reggie Copeland	Ward 5
Michelle Cooper Kelly	Ward 6
Joseph R. Goldstein	Ward 7

Board of Lights and Water

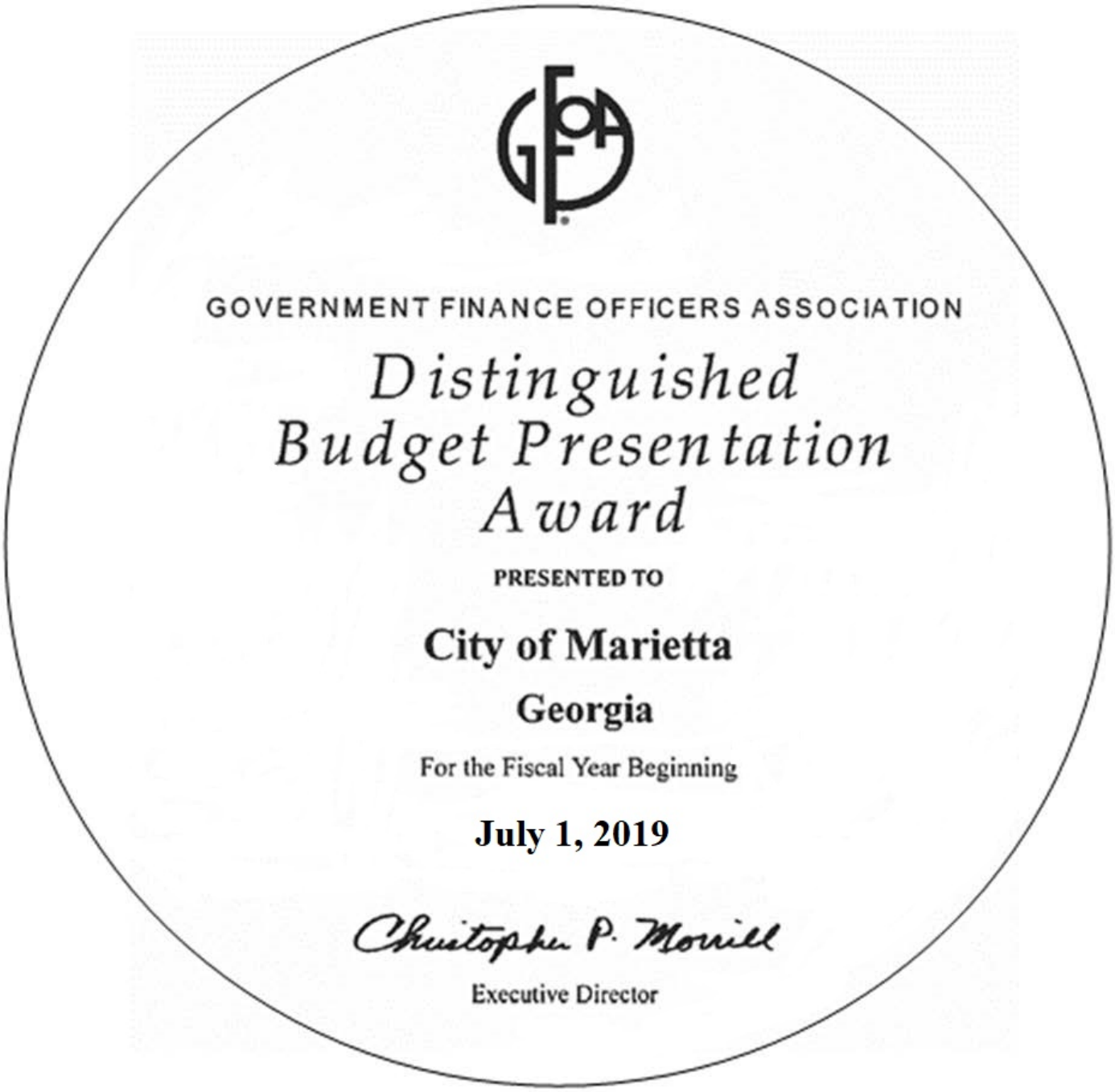
R. Steve Tumlin, Jr., Mayor
Chairperson

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

City/BLW Administration

William F. Bruton, Jr.
City Manager

Douglas R. Haynie	City Attorney
Stephanie Guy	City Clerk
Pamela Allen	Court Administrator
Sam Lady	Finance Director
Davy Godfrey	Human Resources and Risk Management Director
Rusty Roth	Development Services Director
Mark Rice	Public Works Director
Richard Buss	Parks, Recreation and Facilities Director
Daniel Flynn	Police Chief
Timothy S. Milligan	Fire Chief
Ronald Mull	BLW General Manager
J. Kevin Moore	BLW Attorney
Ronald Barrett	Information Technology Director
Sherri Rashad	Customer Care Director
Ernesto Garcia	Electrical Director
Kimberly Holland	Water and Sewer Director

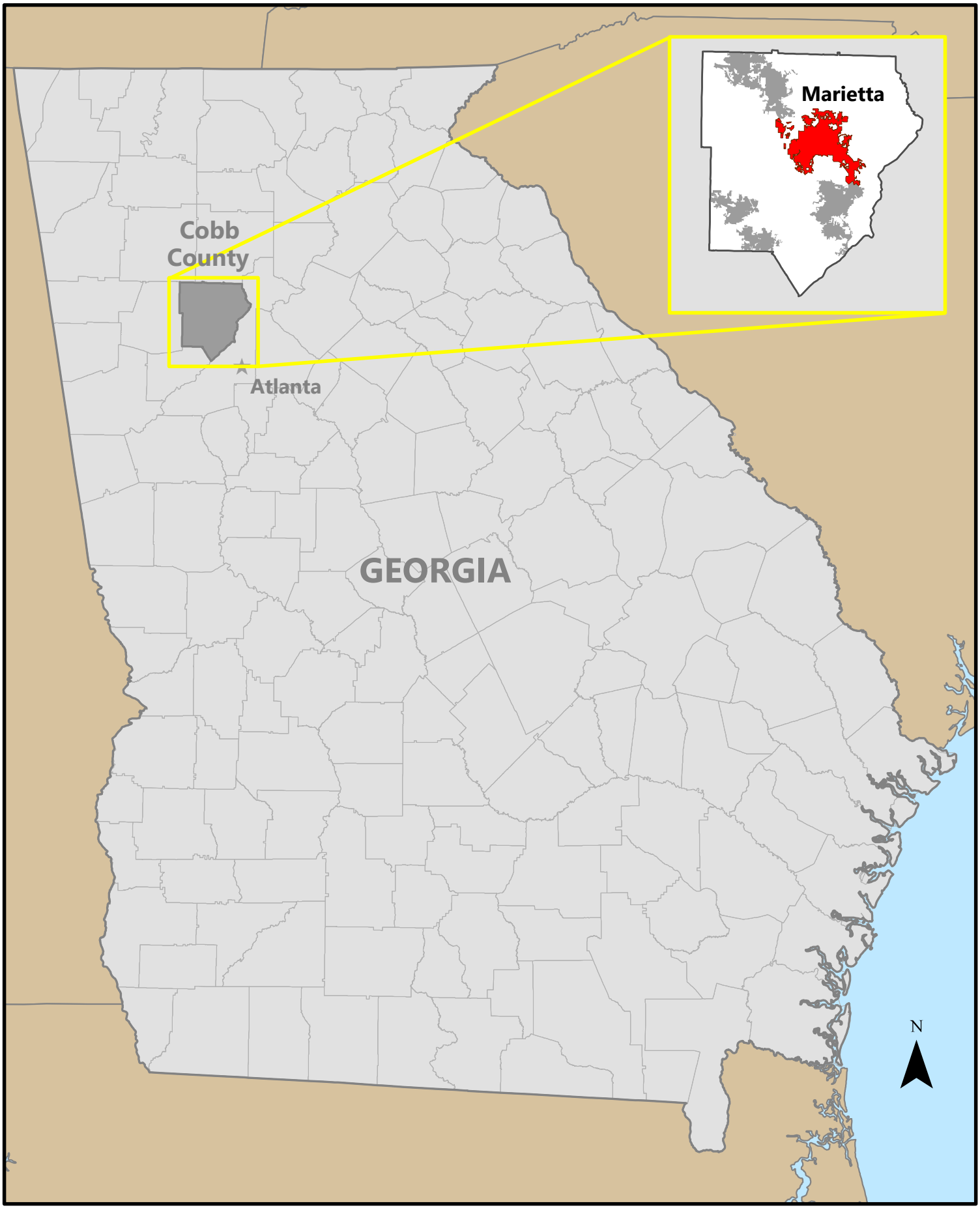


The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Marietta, Georgia**, for its annual budget for the fiscal year beginning **July 1, 2019**.

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.

The State of Georgia & City of Marietta



CITY OF MARIETTA

HISTORIC DEVELOPMENT

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



Marietta Square 1890s

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

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

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

After the devastating ruin endured during the War Between the States, Marietta began to prosper as new businesses were established. These included a barrel factory, knitting mills, paper mills, and marble works. In the 1870s a new jail and courthouse were built, and in 1894 the Marietta Police Department was established to bring law and order to the growing town. The year 1889 saw the advent of streetlights illuminating the town, and by 1898 a local telephone company was serving residents. While private schools held classes in the late 1870s, Marietta's first public school building was completed in 1894.



Marietta Square 1920s

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

CITY OF MARIETTA

World War II brought additional changes to Marietta. In 1941 Rickenbacker Field, now Dobbins Air Reserve Base, was built south of town adjoined by the Bell Aircraft plant. During the WWII period, the ity more than doubled its residents in three years to almost 18,000. B-29s were produced at the plant, and employment peaked at 28,000. This was a major driver of workforce housing construction in the 1940s. The plant closed in 1945 but reopened in 1951 as Lockheed-Georgia Company and continues to be the largest public employer in the area.

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



Marietta Square 1950s

During the 1990s, new establishments opened in the City of Marietta including Cobb County's new Central Library; the City Club Marietta, an 18-hole golf course; the Marietta Museum of History; the Marietta Conference Center and Resort, now known as the Hilton Atlanta/Marietta Hotel and Conference Center; the county's fifth courthouse; and the city's new Public Safety complex for Police and Fire. The 2000s expansions included the new Marietta High School campus; the Gone With the Wind Museum: Scarlett on the Square; the grand re-opening of the restored Strand Theater; several historical attractions and parks; and Cobb's sixth courthouse. The City was recognized in 2006 as an All-American City by the National Civic League for being one of the ten best communities in the nation, and in 2020 was granted the league's All-American Hall of Fame award for Marietta's community engagement efforts. Businessweek recognized Marietta as one of the top places to raise a family in Georgia. In 2018-2019, Livability.com identified Marietta as one of the top 50 Smart Cities. Marietta has even been distinguished as a visionary City that is connected technologically for the business and transportation needs of its citizens. Despite hardships brought on by the 2020 pandemic, Marietta's population continues to grow with 61,780 residents.

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



Marietta Square 2020

Although Marietta's foundation lies in its historic beginnings, its growth and economic vitality results from its forward thinking, extensive planning, and the dedication of citizens and government. Development in and around Marietta has caused this area to be one of the fastest growing suburbs in the metro Atlanta region. Today, public policies and redevelopment investments are helping to renew older neighborhoods and commercial corridors ensuring sustained growth through the 21st century.

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INTRODUCTION

2021 CITY MANAGER'S MESSAGE

The 2020 year has been difficult for everyone; our economy experienced a sizeable downturn and it is slowly rebuilding due to the pandemic. Closed businesses, social distancing, and loss of income are just a few of the impacts our community and the nation have seen in recent months. Like so many other organizations affected by the current pandemic, Marietta has experienced a decline in revenue. The areas most effected are charges for services, business licenses, hotel motel taxes, and electric utilities.



Throughout the pandemic, the City of Marietta has continued our commitment to providing full-service offerings to our citizens. For many years, Marietta intentionally and strategically built up its reserves or "rainy day" funds for unprecedented times such as these. By employing a portion of these funds, the City has sustained uninterrupted services to residents and customers, maintained current fee levels, and reduced property taxes for the second year in a row through deliberate long-range planning. The utilization of reserves has been minimized by cost trimming measures that involved operating and capital expenditure cuts and hiring delays. This proactive and responsible approach has enabled the City to uphold operating taxes at 2003 levels, provide heightened services that our citizens expect, preserve the healthy reserve balance we have worked hard to accumulate, and maintain our overall bond rating which is one of the highest in the state.

Over the last decade, the City of Marietta has worked tirelessly to enhance its community offerings for residents by beautifying our downtown areas and boulevards, expanding housing opportunities, implementing a dynamic trail network, improving parks and recreation features, while attracting and retaining quality employers. Special Purpose Local Option Sales Tax (SPLOST) funds were used for several Public Works improvement projects involving intersection improvements, street and sign marking reflectivity projects, gateway safety enhancements, annual street resurfacing, drainage improvements, and traffic calming devices. Parks Bond, Redevelopment Bond, and SPLOST funding resources will continue to be utilized for much needed improvements to our community.

As a result of our efforts, the City was acknowledged for its progressive community involvement by being named one of *Georgia Trends*' "Visionary Cities". The award spotlights cities that have exhibited success in planning and forward-thinking in the areas of civic engagement and collaboration. The state of Georgia presented Marietta with its annual technology award in recognition of becoming the first totally connected city in the country. By wirelessly connecting our transportation networks, we were able to create automatic red-light preemption for all Fire and Rescue vehicles, this lifesaving technology has reduced response times by over one minute per call throughout the community. Nationally, Marietta was honored by the *American City and County Magazine* when named as a "Crown Community". The National Civic League also selected the City as the "2020 AAC Hall of Fame" winner, Marietta is the second city to ever receive this distinction. During 2020, one of the largest building projects was completed, the new emergency department for Kennestone Hospital, making it the 2nd largest emergency department in the United States.

The FY2021 budget is a strong representation of Marietta's ongoing commitment to providing a fiscally responsible plan which outlines increased public safety, community services, employee retention programs, a continual investment in capital infrastructure, and long-term sustainability. The annual budget provides the foundation that guides the operational and financial planning for the City, and factors in the needs of all citizens for which it is here to serve. This budget is designed to focus on the areas which will be of greatest benefit to our citizens and to those who work in and visit our City. With the current policies in place and continued support from City leadership, residents, and community partners; we are committed to working together toward one common goal, providing the highest quality of government to our citizens.

Respectfully Submitted,

William F. Bruton, Jr.
City Manager

BUDGET IN SUMMARY

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
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 FY2021 Budget is a plan that links developed organizational goals and objectives with the financial resources necessary to fund them. The calculated allocation of money and personnel are increasingly important as more demands are placed upon limited resources.









BUDGET GOALS

The FY2021 budget is derived from the following goals incorporated into an overall strategy for maximizing cost efficiency of local government while providing exceptional service. We will:

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

BUDGET IN SUMMARY

FY2020 IN REVIEW

The City of Marietta has worked diligently to improve quality of life for our citizens as we continue to develop Marietta into the most livable community in the Atlanta metro region. To continue progressing towards this goal, the following major initiatives were carried out:

Kennestone Hospital Emergency Department Spring 2020



1. Economic Development & Redevelopment continued to be a priority for the year as Marietta brought in new businesses, retained existing industries, and revitalized distressed areas. Recently, Kennestone Hospital's new $126 million emergency room was completed in spring 2020. The emergency room increased from 55,000 square feet to 263,000 square feet, allowing treatment for 220,000 patients annually. This upgrade will make the emergency room the 2nd largest in the nation.

2. In keeping with tradition, Marietta Power and Water received the distinguished Reliable Public Power (RP3) designation from the American Public Power Association (APPA) for the nineth year in a row. This is Marietta Power's third consecutive time obtaining the Diamond Level, which is the highest level attainable. The award recognizes public power utilities that demonstrate reliability, safety, workforce development, and system improvement. The Water/Wastewater team also received a Gold/Platinum award for Water Distribution System of Excellence and Wastewater Collections System of Excellence by the Georgia Association of Water Professionals (GAWP).

FY2021 MAJOR INITIATIVES

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

1. Transportation projects will continue with the use of voter-approved 1% Special Purpose Local Option Sales Tax (SPLOST) funds. These projects include intersection and sidewalk improvements, annual road resurfacing, multi-use trail and bridge improvements, and streetscape enhancements. Remaining 2011 SPLOST projects will be completed in FY2021. We continue to receive revenue from the 2016 SPLOST that are carefully appropriated to maximize funding for capital improvement projects.

2. Maintaining, expanding, and upgrading the water, sewer, and electric utilities will ensure reliable and high-quality services to our customers and citizens. Several large-scale and multi-year projects will continue in FY2021.

BUDGET IN SUMMARY

REVENUE

The revenue landscape has shifted downward in most categories. While there is a need for additional revenue to adequately fund capital requirements as we go forward, we decreased our funding level this year. In addition, grants and year-end surplus will be used to purchase necessary items. No tax increases or fee increases are recommended or approved with this budget. 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



New construction and resold homes continue to increase assessment values, while overall millage rates decreased.

The value of Marietta's real estate tax digest in conjunction with applicable exemptions increased in 2021 by an overall 5% year over year. Tax revenue projections in the General Fund are expected to rise but be stabilized somewhat due to Marietta's tax law that froze residential property values in 2001 for tax relief purposes. This law states that if a property's value increases after the 2001 base year, an exemption will be granted in the amount of the increase. In this scenario, the tax owed on this property remains steady even though the property value has increased. Once the property is sold; however, the base year is reset, and the current value becomes the benchmark. As properties resell, more tax revenue is generated based on the new assessed value. These resales are just part of the revenue growth story. New developments have been built in the last few years and more are underway. Marietta is at the beginning of a substantial period of infill and redevelopment, which is in part a result of long-term planning and infrastructure upgrades.

There were no millage rate increases for taxpayers. The millage rate for the maintenance and operation of the City, also known as the General Fund, remains steady at 2.788 mills as it has since 2003. The Debt Service Fund millage rate reduced to 2.250 mills. The Cemetery Fund millage rate remains at 0.079 mills.

Miscellaneous Revenue

Tourism tax revenue is trending lower due to decreased travel activity in the hotel/motel tourism industry over the last few months in response to COVID-19. The Insurance Premium Tax is expected to increase from last year's funding level. Real Estate and Intangible Recording taxes are showing an upward trend, indicating that the local housing market is trending upwards as well.

Revenue from the 1% Special Local Option Sales Tax (SPLOST) for various road, transportation, construction, and capital projects is budgeted at a slightly reduced schedule.

Licenses and Permits

Decreases in business license revenue can be seen in various sectors, most noticeably in the service sector. The charges for business license renewals have remained stable compared to prior year filings. The outlook for business licenses is hampered following COVID related store closings and gross sales estimates. An influx of new

business applications is ongoing. We continue to look at our economic development efforts to provide growth in this area. General building permit revenue is stagnating as inventory begins to draw level with demand. Commercial projects are progressing into the construction phase while residential continues to hold strong.

Charges for Services

This category is experiencing a steady decline in the areas of recreational services and park fees. Delayed opening due to occupancy restrictions have limited operations. Foot traffic is anticipated to return to normal levels in the coming 12-24 months.

The BLW is committed to providing reliable and high-quality service at the lowest possible ratepayer cost. No increases in rates to power customers are included in this budget. Water and wastewater rate structures increased because of the increased expense of purchasing these commodities from our suppliers. We evaluate this need at mid-year when annual cost increases from our suppliers, which are expected to occur again in FY2021. Since weather can affect the demand for water and power, conservative projections are made in this area. In addition, the BLW adopted a water conservation plan as well as a water conservation rate structure. In general, sales volumes in electricity, water and sewer services are anticipated to increase as the residential and commercial real estate markets continue to grow in Marietta.

Marietta City Club, the City's golf course, remains a leader in public golf courses in the metropolitan area. The quality and attractiveness of the course and the friendly service in both golf operations and concessions has helped to ensure a steady number of rounds, tournaments, and outings over the years. Revenue has increased in this area as residents discover creative ways of social distancing.

Fines and Forfeitures

General traffic fines are expected to decrease in the coming year based on diminished volumes as many opt to work from home. The photo red-light violation program has been instrumental in providing greater safety for motorists, pedestrians, and police officers, which has been the goal of this valuable program. We anticipate revenues to decline compared to prior year as all cameras are operational but fewer vehicle are on the road. A school bus passing camera program, which identifies drivers who pass a school bus when red lights are flashing, was instituted in 2014. In both cases, these violations will decline as enforcement continues.

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

BUDGET IN SUMMARY

EXPENDITURES

This budget affords us the opportunity to maintain or increase service levels. Capital funds were reduced to account for less funding for capital purchases in the General Fund. The table below shows a summary of the approved budget for the City of Marietta by expenditure category. Totals for each expenditure category as well as each fund are also presented. This chart includes inter-fund transfers but excludes planned reserve increases.

	FY2021 BUDGET			
FUND	PERSONAL SERVICES	OPERATING SERVICES	CAPITAL PROJECTS	TOTAL BUDGET
General Fund	43,069,461	17,534,438	600,000	**61,203,899**
Lease Income	0	2,750,000	0	**2,750,000**
Tax Allocation Districts	0	0	485,000	**485,000**
Cemetery	94,647	74,150	0	**168,797**
CDBG	185,942	362,214	0	**548,156**
Police Asset Forfeiture	0	1,000,000	0	**1,000,000**
Museum of History	167,115	87,287	0	**254,402**
Gone With The Wind Museum	108,752	96,398	0	**205,150**
City Parks Bond	32,933	280,000	0	**312,933**
Hotel Motel Tax	0	2,480,364	0	**2,480,364**
Auto Rental Excise Tax	0	584,000	0	**584,000**
Redevelopment Bond	0	0	25,000	**25,000**
2011 SPLOST	0	0	5,911,195	**5,911,195**
2016 SPLOST	726,429	287,490	14,914,807	**15,928,726**
Golf Course	0	1,652,847	174,000	**1,826,847**
Conference Center	0	900,000	12,500,000	**13,400,000**
Debt Service	0	7,075,726	0	**7,075,726**
Board of Lights & Water	19,503,888	129,826,344	15,329,092	**164,659,324**
BLW Trust Fund	0	5,914,739	0	**5,914,739**
Fleet Maintenance	1,050,212	2,623,403	60,000	**3,733,615**
Self-Insurance	0	19,139,067	0	**19,139,067**
General Pension	0	14,129,770	0	**14,129,770**
TOTAL	**64,939,379**	**206,798,237**	**49,999,094**	**321,736,710**

This presentation includes interfund transfers but excludes planned reserve increases.

Personal Services

As we see changes in the marketplace or in-service delivery needs, Marietta carefully plans and adapts its personnel position allocations to address those issues. Some vacant positions have been deleted in favor of new positions that are needed for efficiency of operations. The City took a conservative approach when looking at staffing levels for the coming year. Marietta is committed to preserving jobs throughout the City and because of this, all employee programs and benefits were evaluated for funding ability. Because of savings generated in the Personal Services category, the City set aside funds for an employee pay increase of 3% in January 2021, and we will evaluate our financial forecast at that time to see if we can move forward with that plan.

The General Fund has a budgeted salary savings of $2.5 million, which must be made up through current and future vacancies for the next 12 months. Unfilled positions will be reviewed on a case-by-case basis for backfilling; however, priority approvals are given in the Marietta Police Department and Marietta Fire Department where adequate levels must be maintained to provide high-quality protection services.

BUDGET IN SUMMARY

The Board of Lights and Water (BLW) Fund addressed positions to keep up with changing technology and business practices. In this fund, unfilled positions are also reviewed before filling. This strategy is helpful to mitigate unforeseen expenses that may arise during the year.

Operating

General Fund operating budgets condensed somewhat to account for projected decreases in revenue. We continue to look for ways to save money and cut costs, and we remain committed to operating with a thoughtful, conservative budget.

In the BLW, departmental operating budgets decreased to compensate for revenue loss due to less electrical usage and cost of goods sold. In this area, we continue to work with a judicious, responsible budget to save our utility customers money wherever possible. Departmental spending is small compared to the operating cost for the resale of electric, water and sewer services to customers.

Capital

The General Fund approaches its capital budget conservatively to balance the budget and ensure that our financial outlook remains stable. While there are always capital needs throughout the City, such as the routine replacement of vehicles, the City puts those expenses on hold and addresses them at the end of the fiscal year. This strategy has been in place for many years and is an effective method of allocating funds where they are most needed. In FY2019-20 we decreased our capital contingency budget to $1 million and in FY2021 we have continued this conservative approach by decreasing capital expenditures to $600 thousand to account for the forecasted revenue loss. Marietta pursues other strategies to stretch capital dollars, such as grant funds, SPLOST funding for public safety vehicles and buildings, and police asset forfeiture funds. At the end of recent fiscal years, the capital contingency budget remained unspent, and we used those funds as well as operating departmental savings to purchase vehicles, capital equipment, and address facility improvement projects.

The BLW capital budget is funded at approximately $15 million. The Electrical department's capital budget totals $4.9 million, which includes service to new customers and system improvement projects.

These projects 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 about $9.2 million of the BLW's capital budget. Most of these expenditures involve water line replacements and sewer system upgrades. About $600 thousand is budgeted for technology projects, and about $50 thousand is earmarked for the Customer Care department.

ABOUT MARIETTA

Date Founded	**1834**
Form of Government	**Council-City Manager**
Number of Personnel positions:	



Employee (FTE)	**767**
Elected, Appointed, Board & Commission	**41**



Fire Stations	**6**
Certified Firefighter and Officers	**135**



Precincts	**1**
Sworn Police Officers	**140.5**

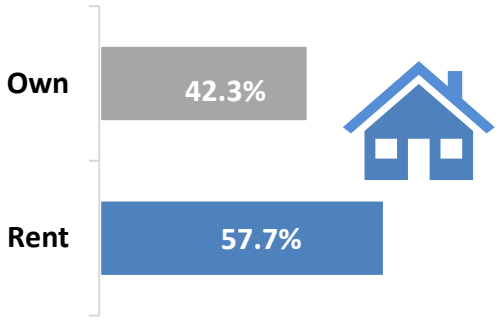


Parks and Greenspace	**41**
Golf Courses	**1**
Recreation Centers	**2**
Tennis Courts	**20**
Outdoor Basketball Courts	**3**
Parks Acreage	**387.7**

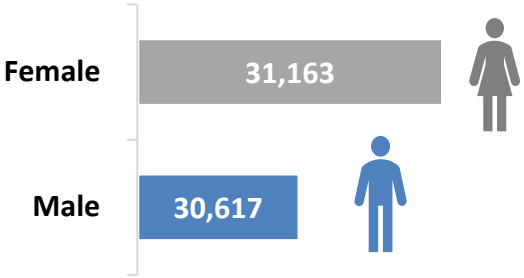


Pre-school/Elementary Schools Middle	**8**
Schools/6th Grade School High Schools	**2**
Special Entities	**1**
	1

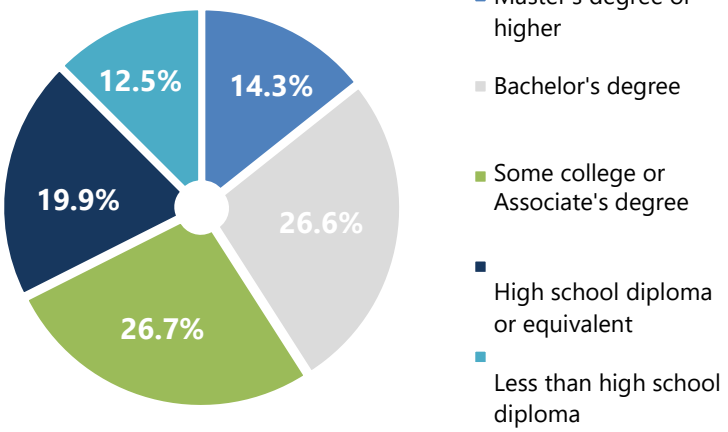
HOUSING



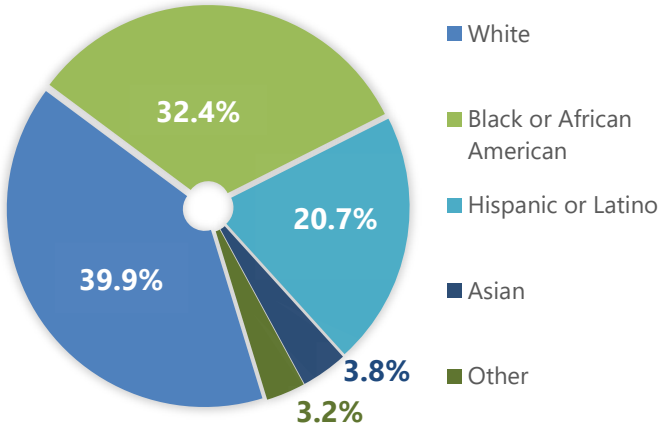
GENDER



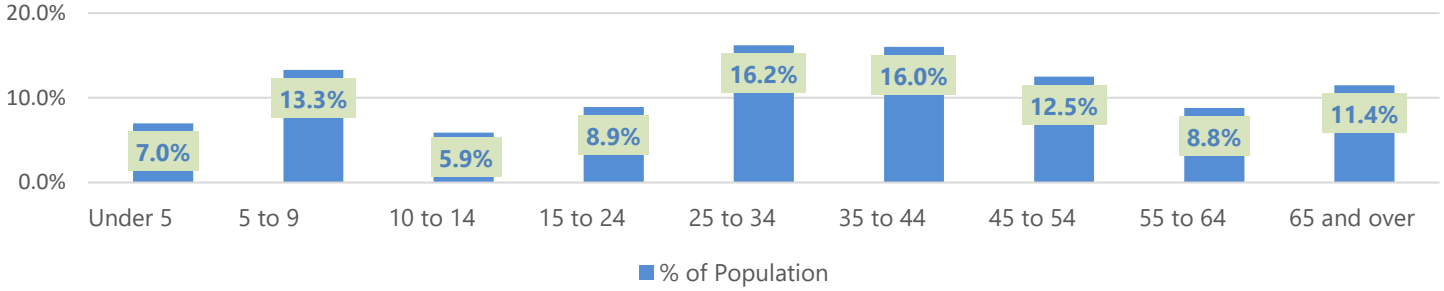
EDUCATION



POPULATION DEMOGRAPHICS



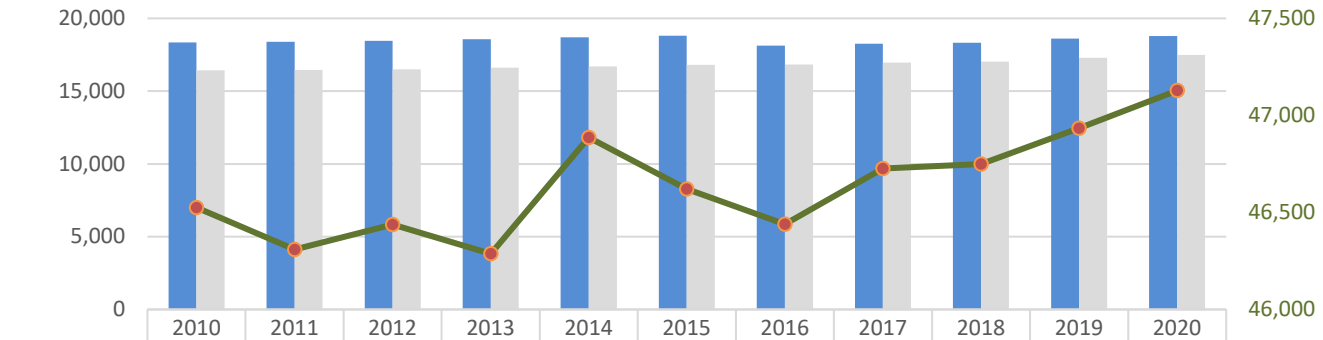
POPULATION 61,780



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

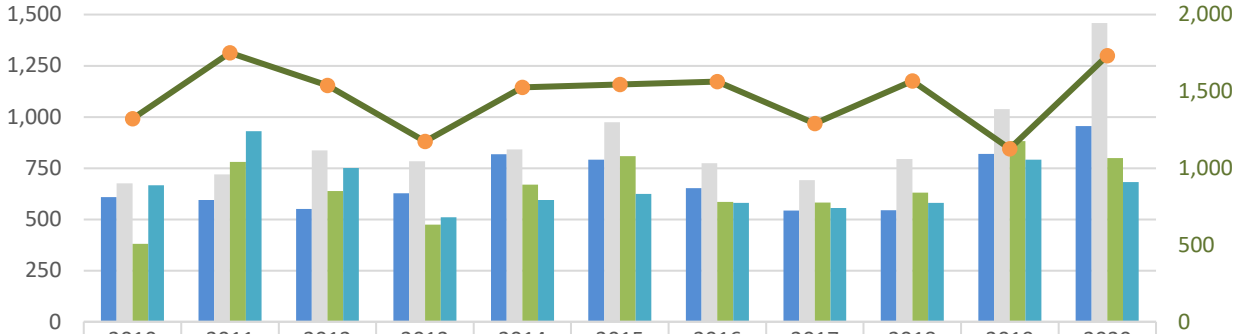
ABOUT MARIETTA

UTILITY CUSTOMERS



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Water	18,339	18,385	18,453	18,557	18,701	18,812	18,124	18,260	18,322	18,601	18,793
Sewer	16,425	16,451	16,491	16,602	16,709	16,808	16,835	16,962	17,029	17,294	17,491
Electric	46,526	46,309	46,437	46,287	46,887	46,621	46,439	46,727	46,749	46,934	47,128

BUILDING PERMIT ACTIVITY

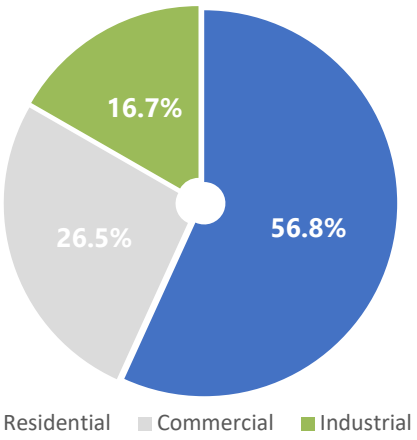


	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Residential	608	594	551	627	818	792	653	543	544	819	955
Commercial	676	719	836	784	841	975	774	691	794	1038	1459
Heating	381	781	639	474	670	809	585	582	630	882	800
Plumbing	667	931	751	510	594	625	580	555	580	792	682
Electric	1,321	1,751	1,538	1,173	1,526	1,544	1,563	1,291	1,568	1,127	1,733

TOP 10 CITY EMPLOYERS

PRIVATE	PUBLIC
Tip Top Poultry	WellStar/Kennestone/Windy Hill Hospital
XPO Last Mile	Dobbins Air Reserve Base Installations Cobb
YRC Freight	County Police/Sheriff
C.W. Matthews Contracting Co. Inc. Ed	Cobb County Board of Education Marietta
Voyles	City Schools
Vanderlande	Cobb County Government
Applied Technical Services Inc. Mimedx	Wellstar Health System
Group Inc.	City of Marietta Government
Walmart	Cobb Energy Membership Corp (EMC) Life
Kroger	University

LAND COMPOSITION



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

FINANCIAL POLICIES & PROCEDURES

THE BUDGET PROCESS

The Mayor and City Council 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. Together, these plans are the foundation and working document for the budget process.

Each January, a budget kickoff meeting is hosted by the City Manager and the Budget Department with City Directors. This meeting outlines the expectations and goals of the City Council and City Manager for the upcoming budget year. Financial forecasts are also presented which help lay the foundation for the coming year. Department Directors receive instructional packets containing the budget calendar and detailed instructions on how to develop departmental budgets.

Armed with this information, Directors are instructed to update their 5-year strategic plans and goals in accordance with City Council's vision and statement of goals. Strategic plans should also consider past and current year accomplishments. The Budget Department and the City Manager review all strategic plans to better assess budget requests for the coming year.

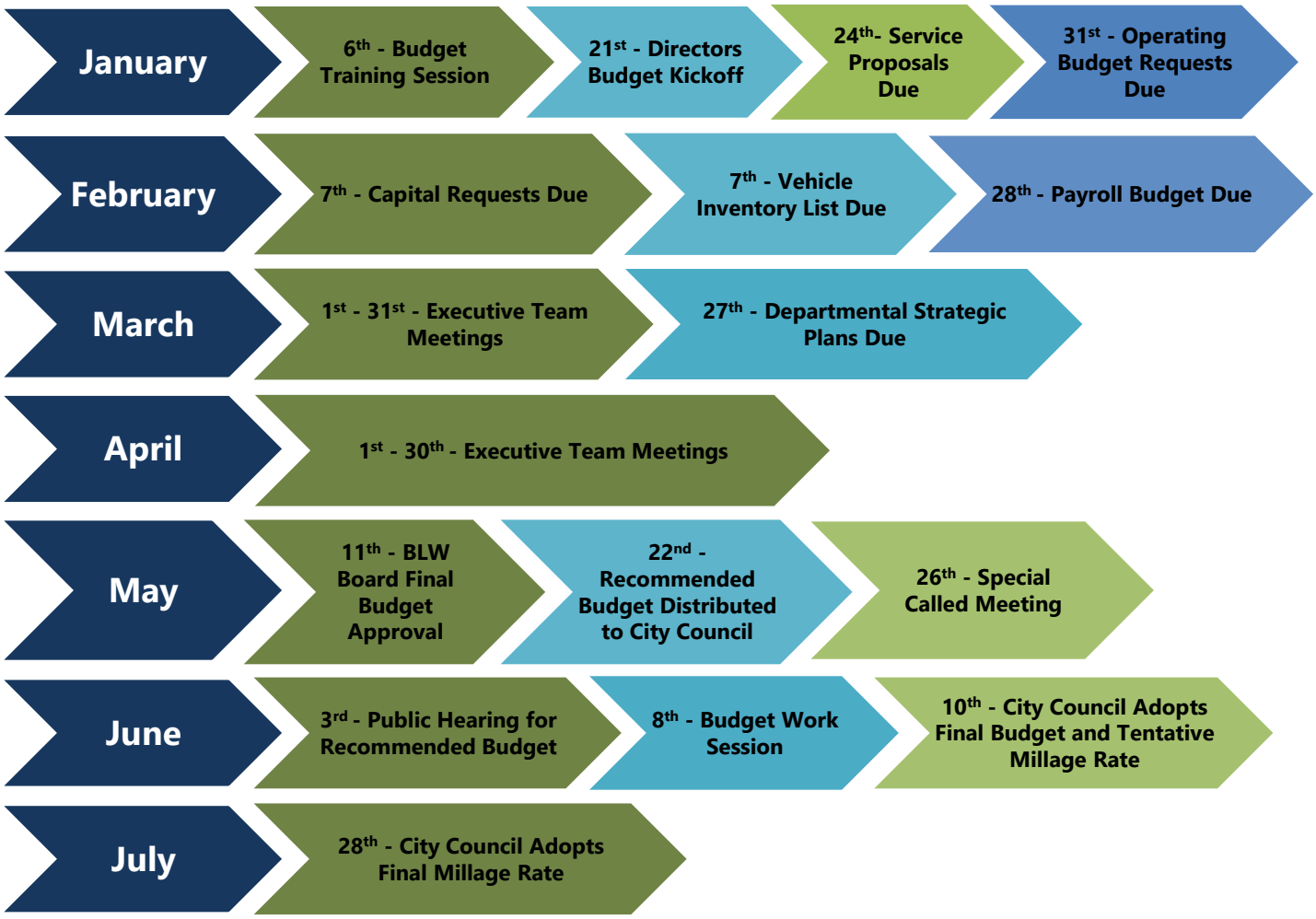
Each department Director is responsible for compiling and submitting budget requests for operating and capital expenditures. The personnel budget involves collaboration between Human Resources and the Budget Department. Service proposals are submitted by the department Director and include requests for new positions, reclassifications, and latest service initiatives. Once the department Directors submit their budget requests, the Budget Department analyzes the operating, capital, and personal service requests to ensure all budgetary elements are balanced to the revenue forecast. Based on this analysis, a draft recommendation is formulated for the City Manager to review.

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

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

FINANCIAL POLICIES & PROCEDURES

THE BUDGET CALENDAR



FINANCIAL POLICIES & PROCEDURES

BASIS OF BUDGETING

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

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

However, differences do appear between budgeting and the basis of accounting used in the 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 (i.e. grant, donation, another department's budget, or excess current year revenue) and the nature of the expenditure. If the Finance Committee approves the item, it is placed on the agenda for the next regularly scheduled Council meeting. A budget amendment ordinance is placed on the agenda as well, which outlines a justification, the revenue and expenditure account numbers to be amended, and the dollar amount. Once the City Council votes to approve the budget amendment, the ordinance is signed and delivered to the Budget Department to process.

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

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

FINANCIAL POLICIES & PROCEDURES

BASIS OF PRESENTATION

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

Governmental Funds

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

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

Capital Projects Funds: Capital project funds provide funding for land acquisition, the development of new parks, and streetscape and infrastructure modifications. The City of Marietta has two SPLOSTS, which were enacted back to back on January 2012 for four years and January 2016 for six years. The 2011 and 2016 SPLOSTS are funded by 1% County sales tax proceeds, and the SPLOST Grant Fund is supported by funding from governmental sources.

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

Proprietary Funds

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

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

Fiduciary Funds

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

FINANCIAL POLICIES & PROCEDURES

FINANCIAL & BUDGETARY POLICIES

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

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

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

Budget Amendments:

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

Budget Transfers:

- Transfers for operating services between divisions of a department shall require a budget transfer request approved by the Department Director, Budget Manager, and City Manager.
- Overspending in an operating services account line item is permissible only if it does not exceed the total operating services budget allocation for the department/division.

CAPITAL BUDGET POLICIES

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

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

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

REVENUE POLICIES

Revenue Structure: The City shall maintain a diverse and stable revenue system to protect against short-term fluctuations in any one source. The City shall seek new revenue sources with 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.

FIXED ASSET POLICIES

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

FINANCIAL POLICIES & PROCEDURES

RESERVE POLICIES

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

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

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 principal and interest payments, such transfers shall be made in advance of when the payments are due.

DEBT POLICIES

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

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

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

INVESTMENT POLICES

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

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

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

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

CITY OF MARIETTA
MISSION AND STATEMENT OF GOALS



MISSION STATEMENT:

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

STATEMENT OF GOALS:

I. Marietta is a livable city in a great metropolitan area. We are dedicated to being a clean city with trees, green spaces and parks.

1. Pursue appropriate signage throughout the City.
2. Establish aesthetically pleasing roads and gateways. Plant currently unplanted corridors and improve existing landscapes.
3. Strive for code compliance in improving the appearance of the city.
4. Establish good and continuous tree coverage and canopy, partnering with the Marietta Tree Keepers when possible.

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

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

CITY OF MARIETTA
MISSION AND STATEMENT OF GOALS

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

1. Become a significant destination for arts, sports and entertainment.
2. Gain more public and private support for our local cultural and arts organizations.
3. Make public art part of the community streetscape.
4. Promote tourism.
5. Promote the downtown as a dining and entertainment destination.
6. Encourage programs for local artists.
7. Embrace the arts by incorporating public art in infrastructure, streetscapes, parks, sidewalks, bridges, parking areas and open areas where possible.

IV. We are a city of mixed uses (live, learn, work, play) and diverse urban design that will become known as "the Marietta Look." We have a well-defined vibrant downtown and neighborhoods that mix residences, parks and greenspaces, and businesses.

1. Design and build "the Marietta Look" that establishes and promotes a city brand.
2. Provide guidance to help developers understand the look we are trying to achieve.
3. Continue collaborative relationships with local centers of higher learning, particularly Chattahoochee Technical College, Kennesaw State University – Marietta Campus and Life University.
4. Have vibrant centers that support retail, offices, entertainment and residences.
5. Continue quality zoning and development that will benefit generations to come.
6. Maintain high quality parks, both active and passive, while continuously adapting to the future needs and wants of the community.
7. Ensure the zoning ordinance is updated to reflect best practices in zoning that promote positive economic development and quality growth.

V. We offer housing for people of all ages, incomes and ethnic backgrounds so that generations of families can live within our city. We recognize the importance of home ownership and our vision is that a majority of our residences will be owner-occupied.

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

CITY OF MARIETTA
MISSION AND STATEMENT OF GOALS

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

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

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

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

VIII. We are a city committed to ethical behavior.

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

IX. We are a city that provides a healthy and safe environment for our citizens and businesses.

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

PERSONNEL POSITION SUMMARY

The following charts and summaries denote a history of personnel allocations and an explanation of the changes that were approved with the FY21 budget.

GENERAL FUND	Budget FY19	Budget FY20	Budget FY21
General Administration	12.00	12.00	12.00
Municipal Court	15.50	16.00	16.00
Finance	31.00	31.00	31.00
Human Resources & Risk Mgmt.	7.00	7.00	7.00
Development Services	19.00	19.50	19.50
Public Works	95.00	95.00	95.00
Parks, Rec & Facilities	35.75	35.75	35.25
Police	186.00	190.00	190.00
Fire	135.00	135.00	135.00
Elected/Appointed Officials	36.00	36.00	36.00
Total	572.25	577.25	576.75

- Add a Full-Time Recreation Leader, Part-Time Recreation Leader, and Supervisor of Parks & Grounds position.
- Delete a Full-Time Recreation Leader, Recreation Specialist, and Clean City Coordinator position.
- In conjunction with these changes, there were other position retitles or reclassifications approved as a result of departmental re-organizations without further changes in the levels of personnel within the departments.

BLW FUND	Budget FY19	Budget FY20	Budget FY21
General Administration	2.00	2.00	2.00
Electrical	88.00	88.00	88.50
Water & Sewer	43.00	43.00	43.00
Customer Care	41.00	41.00	41.00
Information Technology	23.00	23.00	23.00
Appointed Officials◆	5.00	5.00	5.00
Total	202	202	202.50

- Add a Part-Time Electrical Support position.
- In conjunction with these changes, there were other position retitles or reclassifications approved as a result of departmental re-organizations without further changes in the levels of personnel allocations within the departments.

OTHER FUNDS	Budget FY19	Budget FY20	Budget FY21
Cemetery Maintenance	2.00	2.00	2.00
CDBG	2.00	2.00	2.00
SPLOST 2016	7.00	7.00	7.00
Marietta Museum of History	2.50	2.50	2.50
Gone With the Wind Museum	1.00	1.00	1.00
City Parks Bond	0.25	0.25	0.25
Fleet Maintenance	14.00	14.00	14.00
Total	28.75	28.75	28.75

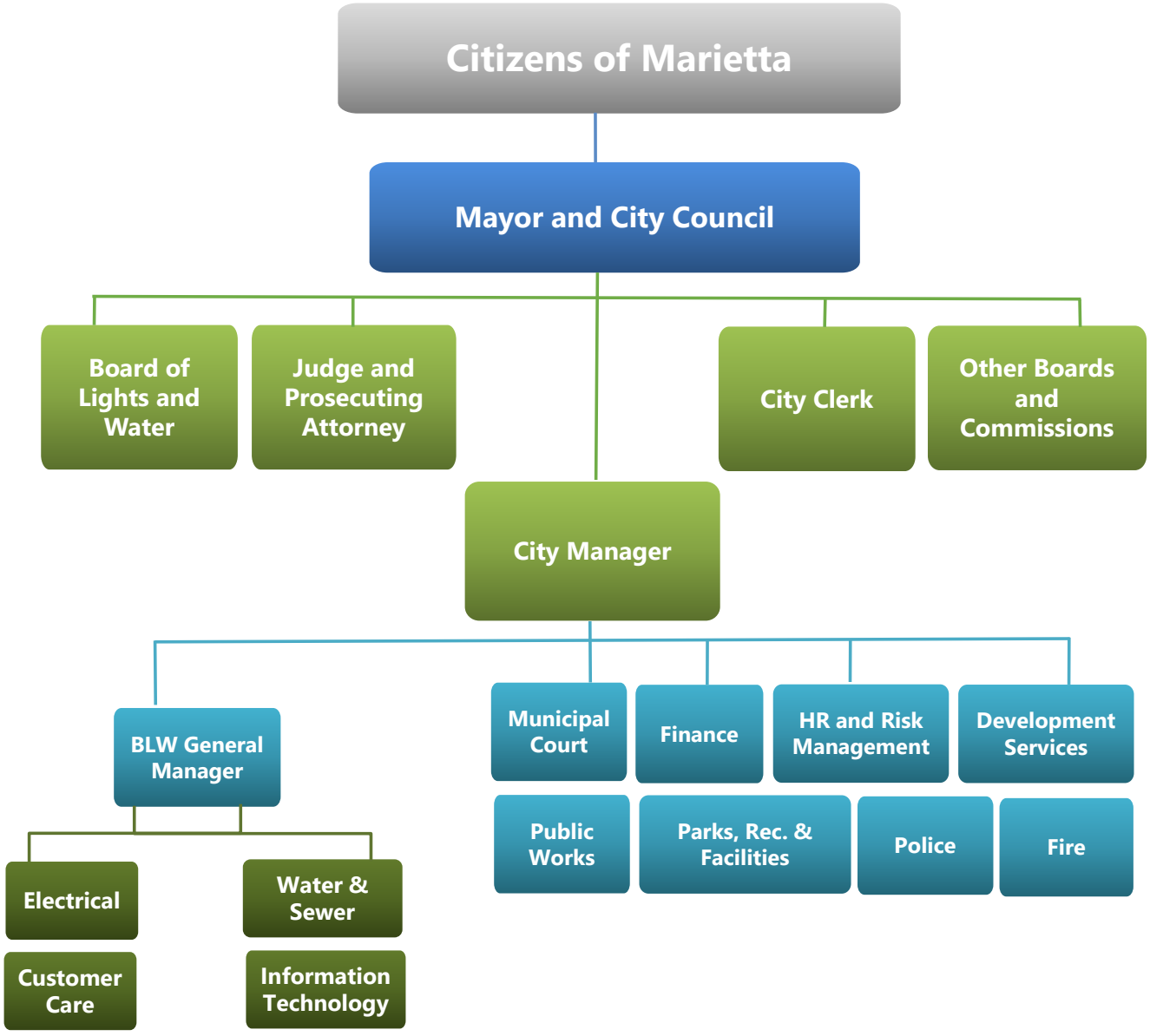
- Add a Full-time Transportation Project Manager and delete one Transportation Project Engineer position.
- In conjunction with these changes, there were other position retitles or reclassifications approved as a result of departmental re-organizations without further changes in the levels of personnel allocations within the departments.

GRAND TOTAL	803.00	808.00	808.00

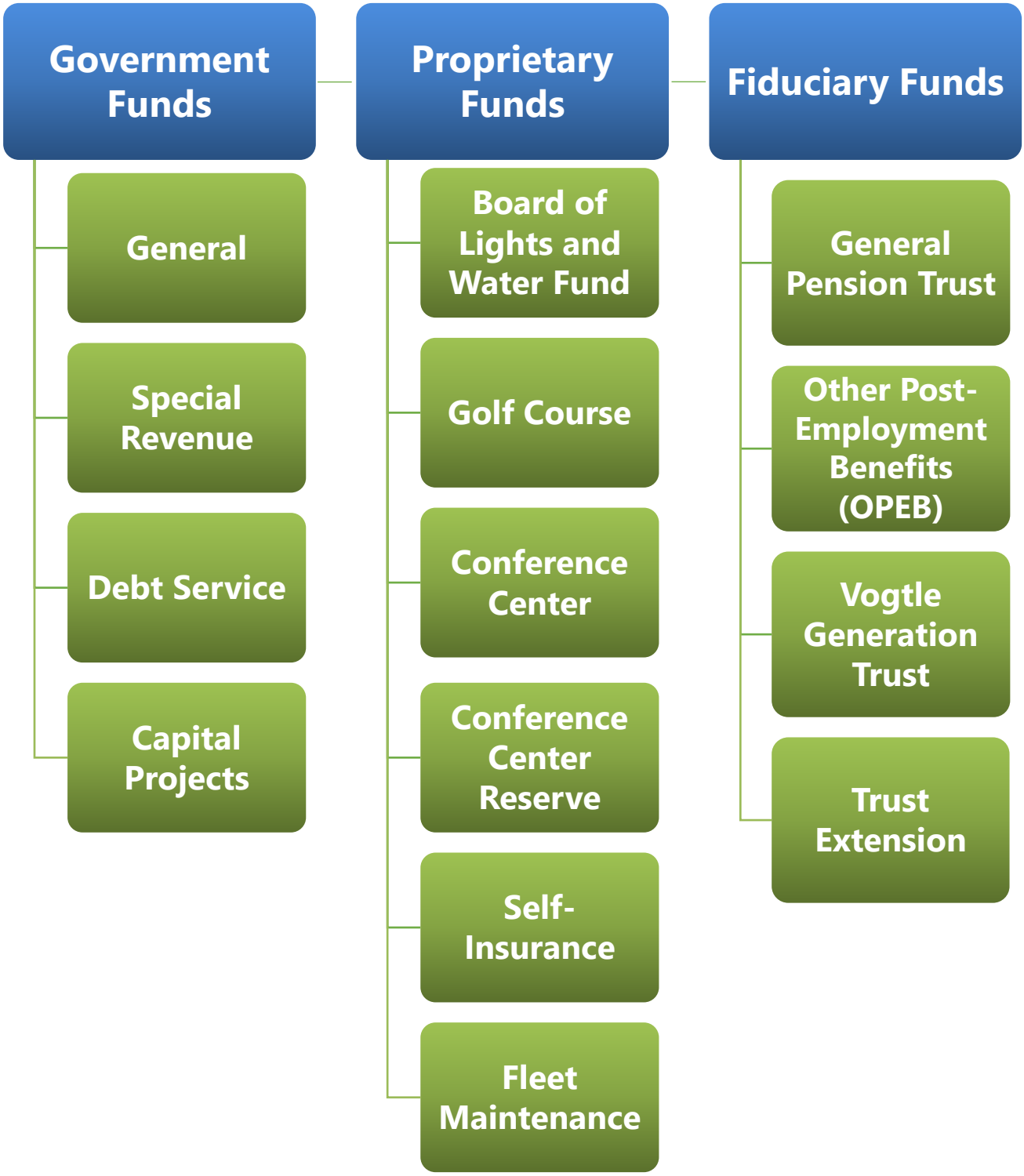
Note:

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

CITY OF MARIETTA ORGANIZATION CHART



CITY OF MARIETTA
BUDGET FUND STRUCTURE











Social Distancing • Masks Recommended • Wash Your Hands •

City of Marietta Georgia









Coming Together to Stay Safe

City of Marietta, Georgia

FINANCIAL SUMMARY

SOURCES AND USES OF FUNDS

GENERAL FUND	FY19 Actual	FY20 Appr Budget	FY20 Final Budget	FY20 Yr-End Est	FY21 Budget
Revenue					
General Property Taxes					
Real Estate Taxes	7,239,072	7,679,686	7,679,686	7,553,701	8,159,170
Personal Property Taxes	2,822,307	2,705,500	2,705,500	3,053,457	2,934,750
Total General Property Taxes	**10,061,379**	**10,385,186**	**10,385,186**	**10,607,158**	**11,093,920**
Other Taxes					
Real Estate Trans./Intangible Rec.	502,241	530,675	530,675	668,357	555,000
Wholesale Excise Taxes	712,672	800,000	800,000	721,876	771,500
Insurance Premium	4,056,444	4,225,000	4,225,000	4,308,770	4,325,000
Franchise Fees	5,986,725	6,188,000	6,188,000	5,936,026	5,860,736
Miscellaneous	70,287	66,500	66,500	49,774	34,900
Total Other Taxes	**11,328,369**	**11,810,175**	**11,810,175**	**11,684,803**	**11,547,136**
Licenses & Permits					
Business Licenses	6,301,463	6,453,700	6,453,700	5,884,390	5,442,560
Permits	980,073	943,025	943,025	1,102,511	1,106,000
Total Licenses & Permits	**7,281,536**	**7,396,725**	**7,396,725**	**6,986,901**	**6,548,560**
Intergovernmental Revenue	**2,128,037**	**2,077,573**	**2,077,573**	**2,323,544**	**2,100,000**
Charges For Services					
Sanitation	4,097,114	4,192,400	4,192,400	4,124,888	4,115,400
Recreation	774,022	747,400	747,400	649,425	568,400
Miscellaneous	484,323	544,555	544,555	486,460	448,040
Total Charges For Services	**5,355,459**	**5,484,355**	**5,484,355**	**5,260,773**	**5,131,840**
Fines and Forfeits	**2,199,855**	**3,097,362**	**3,097,362**	**1,859,270**	**2,086,500**
Other Financing Sources					
Miscellaneous	722,555	618,684	618,684	566,681	478,635
Interest Income	252,252	250,000	250,000	364,815	425,000
Transfer from BLW	13,200,000	13,200,000	13,200,000	13,200,000	13,635,600
Transfers In	7,105,815	7,276,343	7,276,343	6,623,271	5,656,708
Use of Reserve	0	200,000	3,197,069	0	2,500,000
Total Other Financing Sources	**21,280,622**	**21,545,027**	**24,542,096**	**20,754,767**	**22,695,943**
General Fund Revenue	**59,635,257**	**61,796,403**	**64,793,472**	**59,477,216**	**61,203,899**
Appropriated Expenditures					
Personal Services	39,978,603	42,710,140	42,510,140	41,584,188	43,069,461
Operating Services	7,995,026	9,656,777	10,036,602	8,113,974	8,397,629
Internal Fleet Services	2,774,700	2,641,535	2,641,535	2,669,250	2,805,695
Transfers Out	5,641,050	5,787,951	5,787,951	5,787,951	6,331,114
Reserve Increase	0	0	1,200,000	0	0
Capital Projects	1,149,007	1,000,000	2,617,244	1,226,465	600,000
General Fund Expenditures	**57,538,386**	**61,796,403**	**64,793,472**	**59,381,828**	**61,203,899**

SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY19 Actual	FY20 Appr Budget	FY20 Final Budget	FY20 Yr-End Est	FY21 Budget
Revenue					
Lease Income Fund					
Interest Income	320,672	296,916	296,916	263,333	0
Use of Reserve	0	1,421,158	1,421,158	0	1,966,436
Transfers In	946,135	1,002,451	1,002,451	821,058	783,564
Lease Income Fund Revenue	**1,266,807**	**2,720,525**	**2,720,525**	**1,084,391**	**2,750,000**
Tax Allocation Districts					
Property Tax	257,815	404,485	404,485	1,794,365	367,322
Intergovernmental Revenue	1,920,478	2,087,758	2,087,758	(2,429,559)	0
Interest Income	11,513	13,000	13,000	9,283	0
Use of Reserve	0	0	0	0	117,678
City Center TAD Fund Revenue	**2,189,806**	**2,505,243**	**2,505,243**	**(625,911)**	**485,000**
Cemetery Fund					
Property Tax	254,321	266,376	266,376	255,573	254,288
Interest Income	432	0	0	1,569	750
Use of Reserve	0	0	(3,045)	0	0
Cemetery Fund Revenue	**254,753**	**266,376**	**263,331**	**257,142**	**255,038**
CDBG Fund Revenue	**297,123**	**506,879**	**761,434**	**584,368**	**548,156**
Grants Funds					
Reimbursement Grants	242,600	0	450,856	221,535	0
Use of Reserve	0	0	158,960	0	0
Grants Funds Revenue	**242,600**	**0**	**609,816**	**221,535**	**0**
Asset Forfeiture Fund					
Intergovernmental Revenue	421,131	750,000	750,000	166,861	750,000
Miscellaneous	221,712	250,000	250,000	135,114	250,000
Use of Reserve	0	0	81,994	0	0
Asset Forfeiture Fund Revenue	**642,843**	**1,000,000**	**1,081,994**	**301,975**	**1,000,000**
Museum of History Fund					
Admissions	26,184	26,000	26,000	22,742	23,000
Gift Shop	15,200	22,000	22,000	13,588	15,000
Special Events	27,858	30,000	30,000	26,357	27,000
Tourism Grant	157,000	162,419	162,419	162,000	174,902
Other	14,907	10,500	10,500	10,954	14,500
Museum of History Fund Revenue	**241,149**	**250,919**	**250,919**	**235,641**	**254,402**

SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY19 Actual	FY20 Appr Budget	FY20 Final Budget	FY20 Yr-End Est	FY21 Budget
Revenue					
Gone With the Wind Museum Fund					
Admissions	45,719	53,700	53,700	35,144	52,000
Gift Shop	59,233	65,000	65,000	44,264	65,000
Special Events	21,865	0	0	0	0
Tourism Grant	57,000	55,000	55,000	55,000	76,650
Other	3,134	20,000	20,000	3,049	11,500
Use of Reserve	0	0	0	0	0
GWTW Fund Revenue	**186,951**	**193,700**	**193,700**	**137,457**	**205,150**
Aurora Fire Museum Fund					
Tourism Grant	0	0	0	8,000	0
Donations/Fundraising	4,254	0	0	4,166	0
Use of Reserve	0	0	12,068	0	0
Aurora Fire Mus. Fund Revenue	**4,254**	**0**	**12,068**	**12,166**	**0**
Parks and Tree Preservation Funds					
Interest Income	10,494	0	0	7,665	0
Miscellaneous	37,339	0	330	3,820	0
Use of Reserve	0	0	41,459	0	0
Parks Funds Revenue	**47,833**	**0**	**41,789**	**11,485**	**0**
Tourism Funds					
Hotel/Motel Tax	3,194,240	3,454,750	3,454,750	2,569,661	2,480,364
Auto Rental Excise Tax	719,729	645,250	645,250	667,871	584,000
Tourism Funds Revenue	**3,913,969**	**4,100,000**	**4,100,000**	**3,237,532**	**3,064,364**
Special Revenue Funds Revenue	**9,288,088**	**11,543,642**	**12,540,819**	**5,457,781**	**8,562,110**
Appropriated Expenditures					
Personal Services	434,122	527,789	527,789	484,905	556,456
Operating Services	766,807	1,468,592	2,078,207	1,019,237	1,609,093
Internal Fleet Services	549	0	0	0	3,300
Planned Reserve Increase	0	1,737,304	1,737,304	0	86,241
Debt Service	3,620,980	3,571,679	3,571,679	4,437,366	2,750,000
Transfers Out	3,922,001	4,107,656	4,107,656	3,378,889	3,072,020
Capital Projects	439,911	130,622	518,184	559,476	485,000
Special Revenue Funds Expenditures	**9,184,370**	**11,543,642**	**12,540,819**	**9,879,873**	**8,562,110**

SOURCES AND USES OF FUNDS

CAPITAL PROJECTS FUNDS	FY19 Actual	FY20 Appr Budget	FY20 Final Budget	FY20 Yr-End Est	FY21 Budget
Revenue					
City Parks Bond Fund					
Interest Income	6,875	0	0	14,699	7,500
Miscellaneous	4,350	0	0	327,475	0
Use of Reserve	0	305,445	412,531	0	305,433
City Parks Bond Fund Revenue	**11,225**	**305,445**	**412,531**	**342,174**	**312,933**
Redevelopment Bond Fund					
Interest Income	24,476	0	0	134,645	105,000
Miscellaneous	364	9,100,000	9,100,000	9,209,931	0
Use of Reserve	0	0	2,278	0	0
Redevelopment Bond Fund Revenue	**24,840**	**9,100,000**	**9,102,278**	**9,344,576**	**105,000**
SPLOST 2011 Fund					
Grant Funds	0	0	0	(13,672)	0
Interest Income	228,342	0	0	126,421	0
Use of Reserve	0	4,191,806	8,849,895	0	5,911,195
SPLOST 2011 Fund Revenue	**228,342**	**4,191,806**	**8,849,895**	**112,749**	**5,911,195**
SPLOST 2016 Fund					
1% Sales Tax	12,129,369	17,641,512	17,641,512	12,014,199	7,850,250
Interest Income	139,103	0	0	151,796	125,000
Grant Funds	0	0	0	0	0
Sale of Property	50,555	0	0	0	0
Use of Reserve	0	0	6,855,141	0	7,953,476
SPLOST 2016 Fund Revenue	**12,319,027**	**17,641,512**	**24,496,653**	**12,165,995**	**15,928,726**
SPLOST Grant Fund					
Grants	2,477,856	0	645,308	1,693,080	0
Miscellaneous	0	0	12,560	0	0
Use of Reserve	0	0	2,195,222	0	0
SPLOST Grant Fund	**2,477,856**	**0**	**2,853,090**	**1,693,080**	**0**
Capital Projects Funds Revenue	**15,061,290**	**31,238,763**	**45,714,447**	**23,658,574**	**22,257,854**
Appropriated Expenditures					
Personal Services	555,527	814,211	814,211	608,747	759,362
Operating Services	99,819	411,000	677,135	383,874	567,490
Reserve Increase	0	9,100,000	9,100,000	0	80,000
Capital Projects	17,163,961	20,908,552	35,123,101	11,895,849	20,851,002
Capital Projects Funds Expenditures	**17,819,307**	**31,233,763**	**45,714,447**	**12,888,470**	**22,257,854**
DEBT SERVICE FUND					
Revenue					
Property Tax	8,833,788	9,255,081	9,255,081	8,099,537	9,253,676
School SPLOST	745,500	1,050,000	1,050,000	0	0
Interest Income	69,299	16,500	16,500	123,673	80,000
Debt Service Fund Revenue	**9,648,587**	**10,321,581**	**10,321,581**	**8,223,210**	**9,333,676**
Appropriated Expenditures					
Debt Service	7,943,490	7,116,965	7,116,965	7,120,740	7,050,490
Miscellaneous	0	0	0		
Planned Reserve Increase	0	3,179,380	3,179,380	0	2,257,950
Transfers Out	25,236	25,236	25,236	25,236	25,236
Debt Service Fund Expenditures	**7,968,726**	**10,321,581**	**10,321,581**	**7,145,976**	**9,333,676**

SOURCES AND USES OF FUNDS

ENTERPRISE FUNDS	FY19 Actual	FY20 Appr Budget	FY20 Final Budget	FY20 Yr-End Est	FY21 Budget
BLW Fund					
Revenue					
Charges for Services	154,987,552	158,472,016	158,472,016	151,615,661	154,563,780
Interest/Investment Income	2,322,179	895,400	895,400	870,564	895,000
Miscellaneous	772,028	811,125	811,125	807,645	694,627
Transfers In	3,927,255	8,070,975	8,070,975	7,070,975	8,505,917
Use of Reserve	0	0	2,302,607	0	0
BLW Fund Revenue	**162,009,014**	**168,249,516**	**170,552,123**	**160,364,845**	**164,659,324**
Appropriated Expenditures					
Personal Services	18,669,793	19,660,245	19,662,245	18,423,561	19,503,888
Operating Services	11,575,949	11,570,573	11,791,234	11,005,120	11,675,189
Cost of Goods Sold	103,838,489	100,649,335	100,649,335	102,881,244	96,376,527
Internal Fleet Services	1,144,914	1,158,646	1,158,646	1,092,061	1,117,748
Miscellaneous Expenses	551,785	445,000	445,000	603,185	685,101
Transfers Out	19,430,447	19,779,034	19,779,034	19,779,034	19,971,779
Capital Projects	13,387,073	14,986,683	17,066,629	13,717,213	15,329,092
BLW Fund Expenditures	**168,598,450**	**168,249,516**	**170,552,123**	**167,501,418**	**164,659,324**
BLW Trust Funds					
Revenue					
Transfers In	1,835,076	1,835,076	1,835,076	1,835,076	1,835,076
Use of Reserve	0	4,143,720	4,143,720	0	5,914,739
Interest Income	313,877	0	0	360,477	0
BLW Trust Fund Revenue	**2,148,953**	**5,978,796**	**5,978,796**	**2,195,553**	**7,749,815**
Appropriated Expenditures					
Transfers Out	1,000,000	4,143,720	4,143,720	4,143,720	5,914,739
Personal Services	24,431	0	0	0	0
Capital Projects	77,433	0	0	1,781,954	0
Planned Reserve Increase	0	1,835,076	1,835,076	0	1,835,076
BLW Trust Fund Expenditures	**1,101,864**	**5,978,796**	**5,978,796**	**5,925,674**	**7,749,815**
Golf Course Fund					
Revenue					
Green Fees	480,951	780,000	780,000	638,808	600,000
Cart Rental	267,906	320,000	320,000	304,355	275,000
Driving Range	61,154	65,000	65,000	61,506	45,000
Food and Beverage	169,511	205,000	205,000	164,198	129,200
Pro Shop Rental	12,833	15,000	15,000	14,010	13,000
Miscellaneous	25,614	20,000	20,000	22,886	20,000
Use of Reserve	0	342,194	471,920	0	744,647
Golf Course Fund Revenue	**1,017,969**	**1,747,194**	**1,876,920**	**1,205,763**	**1,826,847**
Appropriated Expenditures					
Operating Services	1,060,184	1,376,110	1,382,663	1,026,432	1,427,826
Debt Service	0	0	0	0	0
Transfers Out	225,021	225,021	225,021	226,846	225,021
Capital Projects	0	146,063	269,236	2,192	174,000
Golf Course Fund Expenditures	**1,285,205**	**1,747,194**	**1,876,920**	**1,255,470**	**1,826,847**

SOURCES AND USES OF FUNDS

ENTERPRISE FUNDS	FY19 Actual	FY20 Appr Budget	FY20 Final Budget	FY20 Yr-End Est	FY21 Budget
Conference Center Fund					
Revenue					
Tourism Grant	1,006,505	1,045,062	1,045,062	869,923	933,750
Rental Income	1,860,666	1,952,478	1,952,478	1,942,159	1,449,000
Miscellaneous	0	0	0	324	0
Use of Reserve	0	0	1,067,193	0	11,051,000
Conference Ctr. Fund Revenue	**2,867,171**	**2,997,540**	**4,064,733**	**2,812,406**	**13,433,750**
Appropriated Expenditures					
Miscellaneous	320,671	0	0	263,333	0
Transfers Out	946,135	2,852,478	2,852,478	821,058	900,000
Planned Reserve Increase	0	145,062	145,062	0	33,750
Capital Projects	105,507	0	1,067,193	3,272,384	12,500,000
Conference Ctr. Fund Expenditures	**1,372,313**	**2,997,540**	**4,064,733**	**4,356,775**	**13,433,750**
TRUST FUNDS					
Revenue					
Pension Fund					
Fund Charges	5,540,152	5,623,830	5,623,830	5,728,506	5,747,692
Employee Contributions	1,446,307	1,405,958	1,405,958	1,504,055	1,528,308
Transfers In	650,848	342,850	342,850	342,850	0
Investment Earnings	8,566,410	7,265,623	7,265,623	5,970,003	6,853,770
Pension Fund Revenue	**16,203,717**	**14,638,261**	**14,638,261**	**13,545,414**	**14,129,770**
Other Post-Empl. Benefits Fund	**5,779,225**	**0**	**0**	**24,019**	**0**
Trust Funds Revenue	**21,982,942**	**14,638,261**	**14,638,261**	**13,569,433**	**14,129,770**
Appropriated Expenditures					
Operating Services	1,062,614	999,000	999,000	970,049	1,023,000
Benefit Payments & Premiums	18,191,053	13,470,000	13,470,000	12,943,894	13,101,888
Transfers Out	4,882	4,882	4,882	4,882	4,882
Planned Reserve Increase	0	164,379	164,379	0	0
Pension Fund Expenditures	**19,258,549**	**14,638,261**	**14,638,261**	**13,918,825**	**14,129,770**

SOURCES AND USES OF FUNDS

INTERNAL SERVICE FUNDS	FY19 Actual	FY20 Appr Budget	FY20 Final Budget	FY20 Yr-End Est	FY21 Budget
Fleet Maintenance Fund					
Revenue					
Fund Charges	3,948,106	3,723,265	3,723,265	3,779,985	3,923,443
Miscellaneous	0	0	0	0	0
Use of Reserve	0	0	8,623	0	0
Fleet Maintenance Revenue	**3,948,106**	**3,723,265**	**3,731,888**	**3,779,985**	**3,923,443**
Appropriated Expenditures					
Personal Services	969,704	1,009,362	1,009,362	947,381	1,050,212
Operating Services	2,696,068	2,603,600	2,622,223	2,448,172	2,603,600
Internal Fleet Services	28,881	20,000	20,000	18,594	0
Transfers Out	39,803	19,803	19,803	20,533	19,803
Reserve Increase	0	0	0	0	189,828
Capital Projects	100,079	70,500	60,500	33,478	60,000
Fleet Maintenance Expenditures	**3,834,535**	**3,723,265**	**3,731,888**	**3,468,158**	**3,923,443**
Self-Insurance Funds					
Revenue					
Fund Charges	10,874,436	12,967,894	12,967,894	11,737,319	12,424,404
Employee Contributions	1,547,987	1,495,249	1,495,249	1,598,023	1,653,000
Miscellaneous	292,720	0	0	157,681	0
Transfers In	4,652,899	4,439,679	4,439,679	5,566,005	5,061,663
Self-Insurance Funds Revenue	**17,368,042**	**18,902,822**	**18,902,822**	**19,059,028**	**19,139,067**
Appropriated Expenditures					
Operating Services	863,950	945,597	945,597	897,255	1,023,175
Contingency	78,447	0	0	0	0
Benefit Payments & Premiums	15,400,893	17,909,333	17,909,333	17,382,193	18,068,000
Transfers Out	47,891	47,892	47,892	47,892	47,892
Self-Insurance Funds Expenditures	**16,391,181**	**18,902,822**	**18,902,822**	**18,327,340**	**19,139,067**

SOURCES AND USES OF FUNDS

SUMMARY - ALL FUNDS	FY19 Actual	FY20 Appr Budget	FY20 Final Budget	FY20 Yr-End Est	FY21 Budget
Revenue					
Property Taxes	19,407,303	20,311,128	20,311,128	20,756,633	20,969,206
Other Taxes	15,242,338	15,910,175	15,910,175	14,922,335	14,611,500
1% Sales Tax	12,129,369	17,641,512	17,641,512	12,014,199	7,850,250
Licenses & Permits	7,281,536	7,396,725	7,396,725	6,986,901	6,548,560
Intergovernmental Revenue	9,453,230	7,734,691	9,085,410	3,641,080	4,583,458
Charges For Services	183,699,999	189,172,567	189,172,567	181,224,322	184,972,467
Fines and Forfeits	2,199,855	3,097,362	3,097,362	1,859,270	2,086,500
Interest Earned	12,265,924	8,737,439	8,737,439	8,398,943	8,492,020
Miscellaneous	10,977,837	14,364,487	14,377,377	14,540,876	4,162,462
Total Revenue	**272,657,391**	**284,366,086**	**285,729,695**	**264,344,559**	**254,276,423**
Appropriated Expenditures					
Personal Services	60,632,180	64,721,747	64,523,747	62,048,782	64,939,379
Operating Expenses	168,450,799	165,325,098	166,826,510	163,717,867	160,485,261
Debt Service	11,564,470	10,688,644	10,688,644	11,558,106	9,800,490
Capital Projects	32,422,971	37,242,420	56,722,087	32,489,011	49,999,094
Total Expenditures	**273,070,420**	**277,977,909**	**298,760,988**	**269,813,766**	**285,224,224**

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 reserved fund balance or retained earnings for FY2021 operations are:

- Lease Income Fund: $1,966,436 - FY2020 year-end decrease due to the use of the reserve.
- Tax Allocation District (TAD) Funds: $117,678 - FY2020 year-end decrease due to bond payoff.
- City Parks Bond Fund: $305,433 - prior year bond proceeds to be used for parks projects.
- SPLOST 2011 Fund: $5,911,195 - prior year revenue to be used for capital projects.
- SPLOST 2016 Fund: $7,953,476 - prior year revenue to be used for capital projects.
- Golf Course Fund: $744,647 - prior year revenue to be used for capital equipment.
- BLW Trust Fund: $5,914,739 - FY2020 year-end decrease due to the use of the reserve.
- Conference Center Fund: $11,051,000 - bond revenue to be used for capital projects.
- General Fund: $2,500,000 - FY2020 year-end decrease due to the use of the reserve for revenue offset.

The Funds that plan to increase fund balance as a result of FY2021 operations are:

- Cemetery Fund: $86,241 - reserved for future repair and replacement of markers and walls.
- Redevelopment Bond Fund: $80,000 - reserved for future infrastructure and development projects.
- Debt Service Fund: $2,257,950 - reserved for future debt expense.
- Trust Fund: $1,835,076 - reserved for future energy expense.
- Conference Center Fund: $33,750 - reserved for future tourism expense.
- Fleet Maintenance Fund: $189,828 - reserved for future repair and replacement of vehicles.

Additional details can be found on the following pages in the FY2021 Combined Statement of Revenue, Expenditures and Changes in Fund Balance.

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

GENERAL FUND:

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

BOARD OF LIGHTS AND WATER (BLW) FUND:

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

DEBT SERVICE FUND:

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

GOLF COURSE FUND:

This fund accounts for the receipts and disbursements of money from the operation of the City Golf Course. The "Transfers Out" represents a transfer to the General Fund and the Indirect Cost Transfers to the General Fund and BLW Fund.

CONFERENCE CENTER FUND:

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

CAPITAL PROJECTS FUNDS:

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

SPECIAL REVENUE FUNDS:

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

FLEET MAINTENANCE FUND:

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

SELF-INSURANCE FUNDS:

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

TRUST FUNDS:

This fund is comprised of General Pension, Other Post-Employment Benefits (OPEB) Funds and BLW Trust 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. The "Transfer Out" for the BLW Trust Funds represents the amount that is being used from the funds that were specifically set aside by the BLW to offset a diminishing revenue source in the future. The "Transfer In" represents funds that the BLW is setting aside for future power generation costs.

FY2021 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUNDS	GENERAL	BLW	GOLF COURSE	CONFERENCE CENTER	DEBT SERVICE
REVENUES:					
Property Taxes	11,093,920				9,253,676
Other Taxes	11,547,136				
1% Sales Tax					
Licenses and Permits	6,548,560				
Intergovernmental	2,100,000			933,750	
Charges for Services	5,131,840	154,563,780	1,082,200	1,449,000	
Fines and Forfeits	2,086,500				
Interest Earned	425,000	895,000			80,000
Miscellaneous Sources	478,635	694,627			
School SPLOST Proceeds					0
Total Anticipated Revenues	**39,411,591**	**156,153,407**	**1,082,200**	**2,382,750**	**9,333,676**
EXPENDITURES:					
Personal Services	43,069,461	19,503,888			
Operating Services	11,203,324	109,854,565	1,427,826	0	0
Appropriated Expenditures	**54,272,785**	**129,358,453**	**1,427,826**	**0**	**0**
Debt Service:					
Principal Retirement					4,320,000
Interest and Fiscal Charges					2,730,490
Capital Projects	600,000	15,329,092	174,000	12,500,000	
Total Anticipated Expenses	**54,872,785**	**144,687,545**	**1,601,826**	**12,500,000**	**7,050,490**
Excess (Deficit) of Revenues over Expenses	**(15,461,194)**	**11,465,862**	**(519,626)**	**(10,117,250)**	**2,283,186**
Transfers In	**19,292,308**	**8,505,917**		**0**	**0**
Transfers Out	**(6,331,114)**	**(19,971,779)**	**(225,021)**	**(900,000)**	**(25,236)**
Incr (Decr) in Reserves as a result of FY21 Operations	**(2,500,000)**	**0**	**(744,647)**	**(11,017,250)**	**2,257,950**

FY2021 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

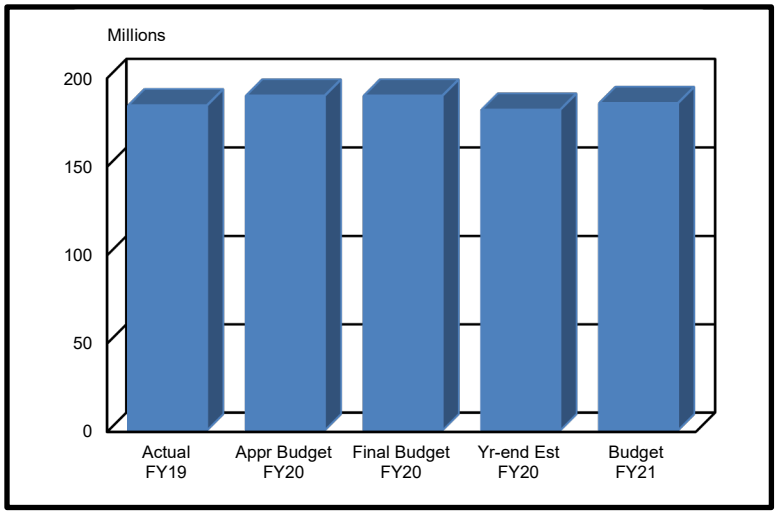
FUNDS	CAPITAL PROJECTS	SPECIAL REVENUE	FLEET MAINT.	SELF - INSURANCE	TRUSTS	TOTAL
REVENUES:						
Property Taxes		621,610				**20,969,206**
Other Taxes		3,064,364				**14,611,500**
1% Sales Tax	7,850,250					**7,850,250**
Licenses and Permits						**6,548,560**
Intergovernmental		1,549,708				**4,583,458**
Charges for Services		208,000	3,923,443	14,077,404	7,276,000	**187,711,667**
Fines and Forfeits						**2,086,500**
Interest Earned	237,500	750			6,853,770	**8,492,020**
Miscellaneous Sources	0	250,000				**1,423,262**
School SPLOST Proceeds						**0**
Total Anticipated Revenues	**8,087,750**	**5,694,432**	**3,923,443**	**14,077,404**	**14,129,770**	**254,276,423**
EXPENDITURES:						
Personal Services	759,362	556,456	1,050,212			**64,939,379**
Operating Services	567,490	1,612,393	2,603,600	19,091,175	14,124,888	**160,485,261**
Appropriated Expenditures	**1,326,852**	**2,168,849**	**3,653,812**	**19,091,175**	**14,124,888**	**225,424,640**
Debt Service:						
Principal Retirement		2,000,000				**6,320,000**
Interest and Fiscal Charges		750,000				**3,480,490**
Capital Projects	20,851,002	485,000	60,000			**49,999,094**
Total Anticipated Expenses	**22,177,854**	**5,403,849**	**3,713,812**	**19,091,175**	**14,124,888**	**285,224,224**
Excess (Deficit) of Revenues over Expenses	**(14,090,104)**	**290,583**	**209,631**	**(5,013,771)**	**4,882**	**(30,947,801)**
Transfers In		**783,564**		**5,061,663**	**1,835,076**	**35,478,528**
Transfers Out		**(3,072,020)**	**(19,803)**	**(47,892)**	**(5,919,621)**	**(36,512,486)**
Incr (Decr) in Reserves as a result of FY21 Operations	**(14,090,104)**	**(1,997,873)**	**189,828**	**0**	**(4,079,663)**	**(31,981,759)**

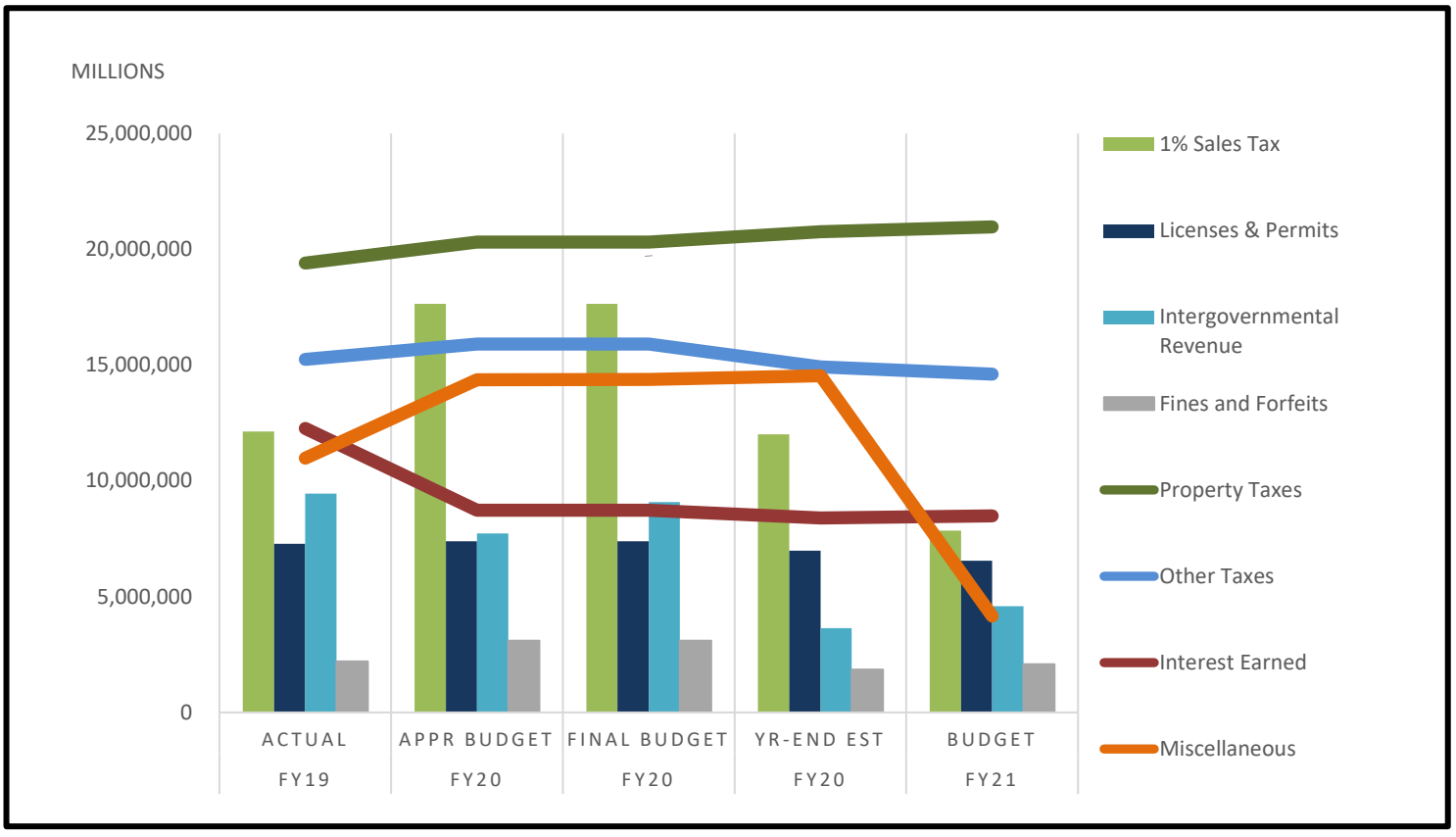
REVENUE SUMMARY

Marietta's Revenue is derived from eight basic categories, Charges for Services, Taxes, Licenses and Permits, Fines and Forfeits, Intergovernmental Revenue, Other Financing Sources, Bond Proceeds, and Investment Income. These categories span the 40 funds of Marietta city government.

CHARGES FOR SERVICES

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

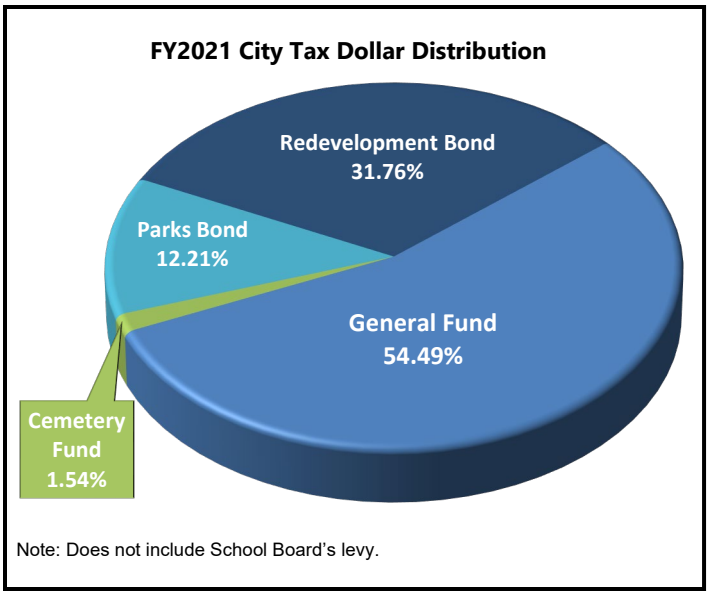




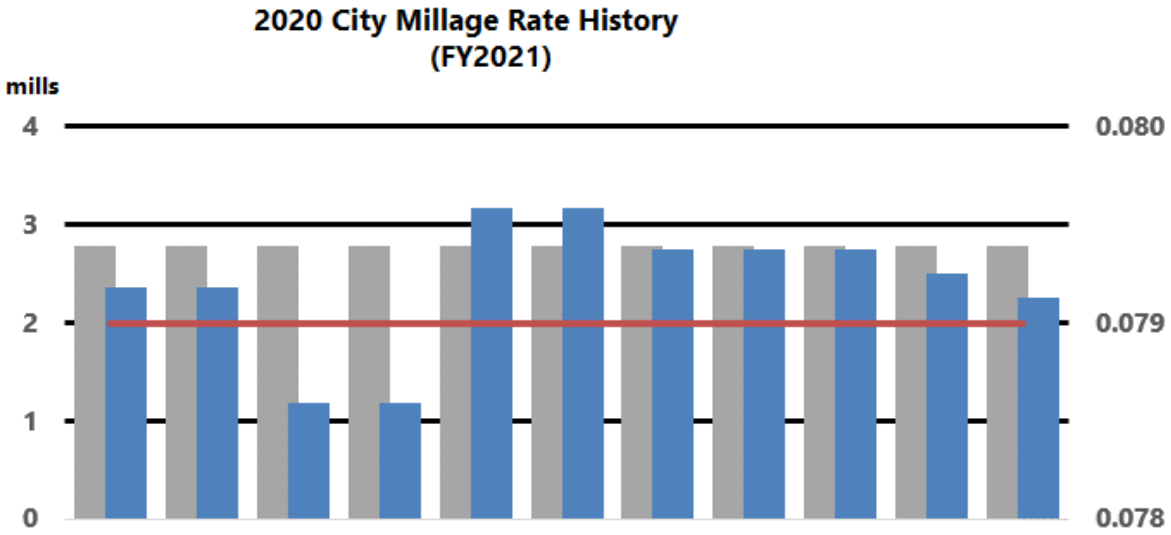
REVENUE SUMMARY

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

The graph to the right shows the tax dollar distribution for the four levies. The General Fund portion is 2.788 mills, which is expected to generate about $8.89 million in real estate and personal property taxes. The debt service levies include voter approved bonds for parks, which has a millage rate of 0.625 mills, and redevelopment, which is set at 1.625 mills. These two debt service levies are estimated to bring in about $7.49 million. The cemetery portion is 0.079 mills which should produce about $263,092 for cemetery maintenance. This brings the total millage rate to 5.117 mills. All in all, a typical tax bill for property assessed at $200,000 would be approximately $409. This is exclusive of the School Board's levy. Homeowners may apply for a homestead exemption, which would reduce this amount, if eligible, to $389.



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



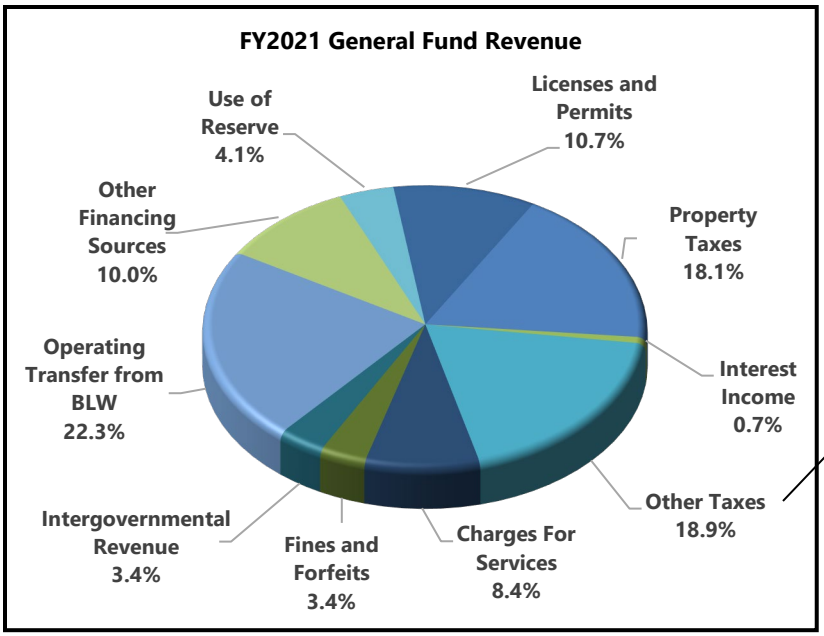
Tax Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Total	**5.233**	**5.233**	**4.046**	**4.046**	**6.046**	**6.046**	**5.617**	**5.617**	**5.617**	**5.367**	**5.117**
Cemetery	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079	0.079
Debt Service	2.366	2.366	1.179	1.179	3.179	3.179	2.750	2.750	2.750	2.500	2.250
General	2.788	2.788	2.788	2.788	2.788	2.788	2.788	2.788	2.788	2.788	2.788

Notes:
1) The voters approved a Parks Bond in November 2009, which raised the Debt Service millage rate in 2010.
2) In June 2012, a school bond was paid off, which lowered the Debt Service millage rate.
3) The voters approved a Redevelopment Bond in November 2013, which raised the Debt Service millage rate in 2014.
4) In January 2016, the Public Safety Bond was paid off, which lowered the Debt Service millage rate.
5) Council voted to reduce the millage rate by 0.25 mills in FY2020 and FY2021.

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 $61.2 million. There are no tax increases or user fee increases approved for the FY2021 budget. The General Fund revenue budget is expected to decrease by 0.06% from last year's adopted budget.



We are anticipating a stagnation in the Business License and Permits category, because of businesses reporting lower gross sales with building permits slated to increase. This is a positive sign for the local economy as we see residential and commercial building and improvements increasing. Construction permit revenue has risen in the last couple years, and we expect this trend to continue as we see developers and home builders making investments in the city.

Other Taxes:	
Franchise Fees	$5,860,736
State Insurance Premium	$4,325,000
Alcoholic Beverage Excise Tax	$771,500
Miscellaneous	$589,900

The General Property Taxes category has a distinctive feature. Marietta has a tax law that froze residential real estate property values in 2001 for tax relief purposes. The law states that if any residential properties are assessed higher after the base year of 2001, the amount of the reassessment increase will be granted in the form of an exemption. This exemption is granted to all homeowners receiving the state homestead exemption until the property is sold. Therefore, no significant amount of tax revenue can be collected due to higher property values. Currently, new residential and commercial construction is underway resulting in a 5% increase in the real estate digest versus prior year.

On the personal property tax side, a new law in the Georgia states that vehicles purchased on or after March 1, 2013 and titled in Georgia will be exempt from sales and use tax and the annual ad valorem tax and will not be included in the tax digest. Instead, these vehicles will be subject to a new, one-time title ad valorem tax at the time of purchase that is based on the value of the vehicle. Effective July 2020, the Ad Valorem Tax Law was reformed and now increased the distribution percentage for municipalities We foresee the change positively impacting revenues. We will continue to monitor the effects of the law changes closely.

Charges for Services consists mostly of fees collected for Sanitation services, and Parks and Recreation programs and services. Miscellaneous fees round out this category. For FY21 recreation programs will see a decline resulting from sports and event cancellation. Parks and Sanitation should experience an increase from new residential properties.

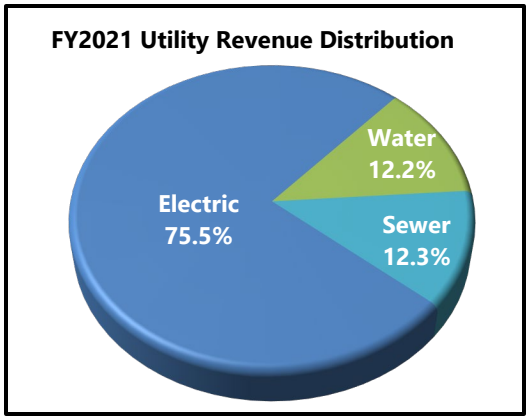
Revenue processed through the Municipal Court for traffic fines and red-light cameras are declining. The automated red-light enforcement program is working to reduce accidents in targeted intersections. As violations and associated revenue decrease, the intersection becomes safer.

Indirect cost recovery from the BLW Fund and other funds of the city, which totals about $2.98 million of the 6.14 million of Other Financing Source category. Tourism taxes from hotel and motel occupancies and auto rentals are considered special revenue funds and transferred to the General Fund for disbursement to other agencies and tourism groups in the downtown area. This source is expected to bring in approximately $2.48 million.

REVENUE SUMMARY

BOARD OF LIGHTS AND WATER FUND

The operation of the electric, water and sewer utilities is projected to produce 93.9% of the revenue for the Board of Lights and Water (BLW) Fund. The remaining 6.1% of its income is derived from investment earnings, miscellaneous sources, reserves, and indirect cost recovery of $2.9 million from the General Fund and other funds.



Charges for Services is the largest category of revenue, which is budgeted at about $154.6 million for FY2021. Electric, water and sewer sales are projected to contribute 76%, 12% and 12%, respectively, to this category of revenue. Utility revenue distribution remains rather constant from year to year. There is a 2.1% increase in the budget for utility revenue compared to last year.

In the coming year the BLW's utility sales will be partially determined by the prevailing weather conditions. Summertime heat, rain, or drought conditions are two of the biggest factors facing Marietta's utility enterprise fund annually. In FY2021 there is no rate increase for electricity built into the budget. A small pass-through increase in water, and wastewater rates is possible and will be decided mid-year when we know if our cost for purchased water will increase.

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

OTHER FUNDS

Tourism funds from Hotel/Motel Tax and Auto Rental Excise Tax are received and accounted for in special revenue funds instead of the General Fund. Hotel/Motel collections are transferred to the General Fund monthly and distributed to the required agencies, such as the Welcome Center for the promotion of local tourism, Cobb Galleria Convention Center, and the Marietta Conference Center. Auto Rental Excise Taxes are also transferred to the General Fund monthly, where they are granted to local non-profits, museums, theatres and historic societies to assist in bringing tourism to the historic downtown Marietta area. Tourism funds are estimated to generate approximately $2.48 million in FY2021.

A $68 million Redevelopment Bond was passed by the voters in 2013 to improve the Franklin Gateway redevelopment area. Other improvements funded by this bond include streetscape improvements in the Whitlock Avenue corridor. No major construction projects are projected for the coming fiscal year.

The 2011 SPLOST collected 1% sales tax for road projects and capital projects. This SPLOST expired at the end of 2015, but projects continue to be built with the proceeds. Another SPLOST was approved by the voters, which began in January 2016. Collectively, $21.8 million is budgeted for transportation, building and capital projects for FY2021.

Recently relocated to the historic 1851 Brumby Hall, the Marietta Gone With the Wind Museum continues to be a popular tourist attraction that is expected to draw more than 9,500 visitors to Marietta's downtown area. This fund accounts for admission revenue, gift shop sales, funds generated by special events, and it is partially supported by grants that flow through the Welcome Center with funds derived from tourism revenue. An increase in revenue is budgeted for FY2021 based on admission, gift shop trends, and recent additions due to the change in venue.

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

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

REVENUE SUMMARY

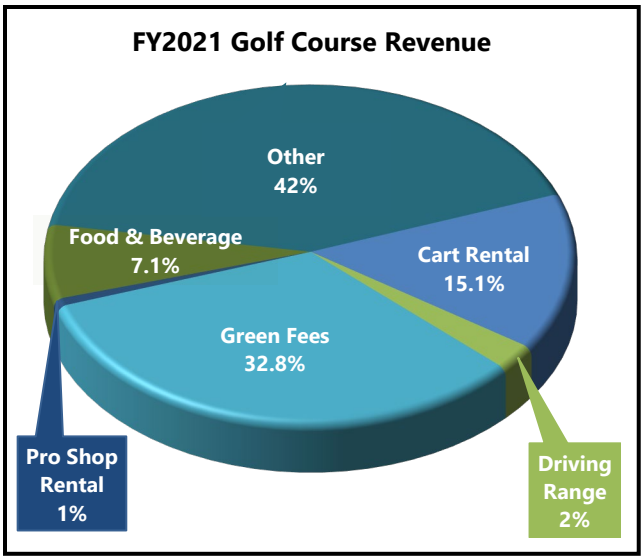
DEBT SERVICE FUND

The Debt Service Fund receives its revenue from two basic sources: a property tax levy for two city general obligation bonds (Parks Bond and Redevelopment Bond) and a reimbursement from the School Board for the School Bond payment. The School Board collects a 1% SPLOST as approved by the voters in order to cover the debt service for the school bond. The millage rate for the Redevelopment Bond was reduced by 0.25 mills in FY20 and reduced again in FY21 by 0.25 mills. The Parks Bond remains the same as prior year.

GOLF COURSE FUND

The Golf Course Fund receives its revenue mainly through user fees from rounds, the driving range, and beverage services. Revenue percentages from the main categories is consistent from year to year.

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



INTERNAL SERVICE FUNDS

The Internal Service Funds receive their financing from the General Fund, BLW, Cemetery and CDBG Funds. The revenue for these funds is based on the amount needed to cover their projected expenses.

The Fleet Maintenance Fund recovers the cost of contracted commercial repairs, internal repairs and maintenance, labor, parts, supplies and fuel from user departments, with a total fund budget of $3.92 million.

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

TRUST FUNDS

The revenue in the Pension Fund is derived from charges to all funds for all eligible employees at a rate of 14.5% 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. Large gains were seen last year; however, the budget is routinely conservative in that area. An analysis by an outside firm is performed each year to evaluate the rate of contribution into the fund in order to ensure strength now and in the future. The Other Post-Employment Benefits (OPEB) Trust Fund was established in FY2008. The Board of Lights and Water (BLW) Trust Fund was established in FY2011 in which the BLW makes contributions to set aside funds for future years.

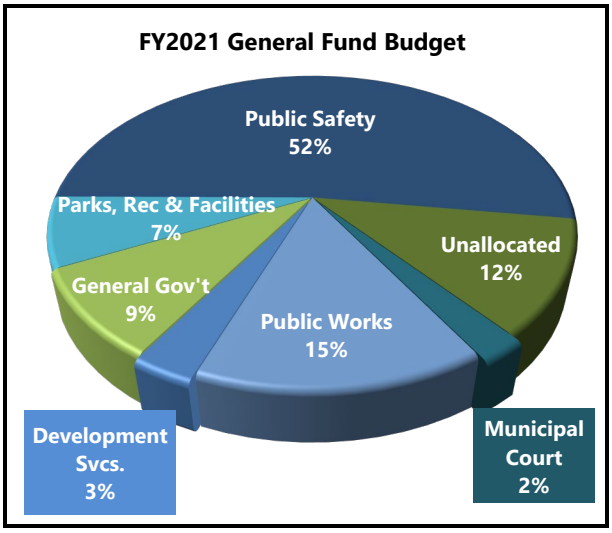
In conclusion and as highlighted herein, the overall revenue picture for FY2021 is sound. No tax increase nor fee increases are implemented with the passage of this budget. Despite concerns for the national and local economies in the past, Marietta remains stable. Marietta is deliberate in maximizing its financial and personnel resources and has a fiscally conservative philosophy that has sustained the city during hard economic times and continues to encourage growth during the current economic downturn.



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EXPENDITURE SUMMARY

Marietta's Expenditure Budget is thoughtful, conservative and provides services that meet or exceed last year's levels. The total budget for FY2021 is $270.5 million for all City funds, excluding planned reserve increases and interfund transfers. As in recent years, the FY2021 budget addresses economic development services across several funds, which is an area of focus for Marietta's future. Other highlights for each fund are detailed as follows:



GENERAL FUND

The $61.2 million General Fund Budget is 1% lower than last year's adopted budget. The Personal Services category of expenditures is budgeted at $43.07 million and accounts for 70% of the General Fund budget. Total salaries and benefits continue to be budgeted below the 100% mark, as we rely on turnover and vacancies in personnel to make up salary savings throughout the year. In FY2021 the salary savings is budgeted at -$2.50 million. This allows us to plan our spending more efficiently and put some otherwise unused dollars toward programs and services.

The Operating budget is about $17.53 million, which is 29% of the budget. This includes the funding needed for departments to provide services and programs. A concerted effort by the administration to limit spending plays a big part in controlling the budget. The departmental operating budgets were budgeted 4% lower than last year identifying areas to offset increases elsewhere. Overall, departmental allocations remain rather steady from year to year.

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

Beginning in fiscal year 2010, the General Fund capital budget consisted of a $300,000 contingency for large items that break during the year and cannot be fixed. As the financial outlook allowed, this contingency was spent at year end on critical capital purchases. In recent years, the capital contingency has increased, and in FY2020 we are able to budget $1 million for the capital budget. A forty percent reduction in capital is budgeted to balance the diminished revenues speculated for FY21. We can provide the normal replacement rotation of cars, trucks, mowers, and equipment. To balance the budget without any increases in taxes or fees, we have continued with the contingency capital budget plan as a necessary strategy. This format has worked well for us in recent years, making the capital purchases at the end of the year rather than in the beginning of the year.

INTERNAL SERVICE FUNDS

The City is a self-insured entity, and as it is the nature of self-insured funds, we have seen some increases and decreases throughout recent years. In FY2021 the budget for claims, policy, premiums, and administration fees is higher than last year. The City continues to be proactive in making changes to the benefit structure and coverage plan to keep our increases to a minimum and below the national average.

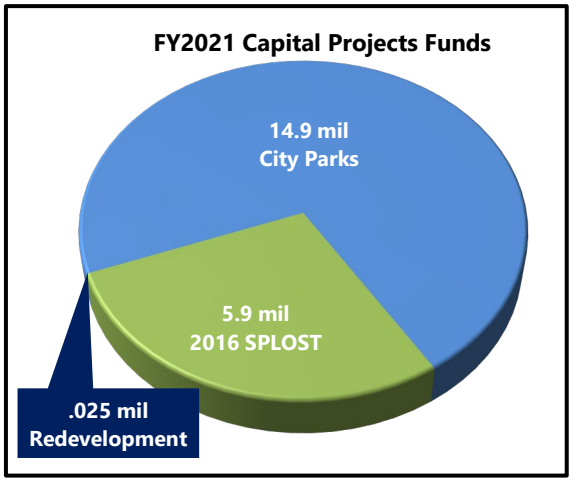
The Fleet Maintenance shop provides fuel and services to all departments of the City. The budget has been stable in this fund due to lower fuel costs and a well-maintained fleet of vehicles.

OTHER FUNDS

The Golf Course Fund is budgeted to be 4.5% higher compared to last year at $1.826 million. The City contracts with a management company to run the golf course with oversight coming mainly from the Parks, Recreation and Facilities Department. The expenses in this fund typically include golf course maintenance and operation, golf cart rental, club house maintenance, food and beverage, and management fees. Golf capital equipment is budgeted at $174,000 for FY2021.

EXPENDITURE SUMMARY

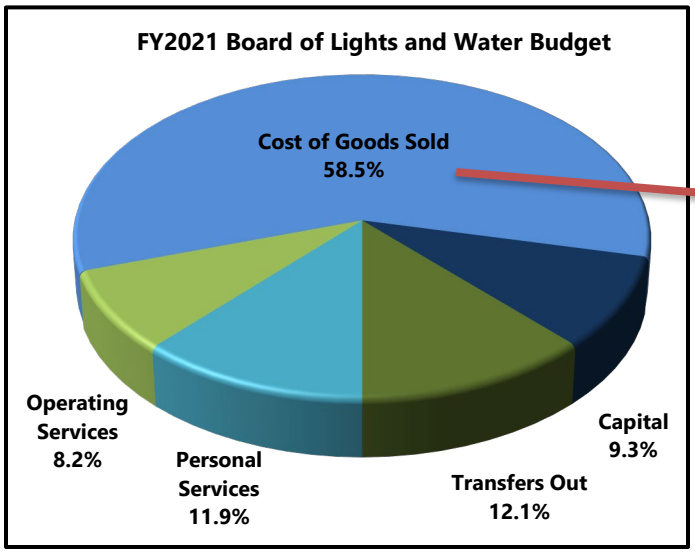
In the Capital Projects funds, we are using approximately $5.9 million for roads, transportation and capital projects funded by a 1% Special Purpose Local Option Sales Tax (SPLOST) from 2011. The collection of this particular sales tax expired in December 2015; however, projects will continue for a few years until all the funds are expended. A follow-up SPLOST began in January 2016. The major portion of the $14.9 million that we will receive in FY2021 will be used for additional transportation projects. While the 2016 SPLOST is largely for road and transportation projects, a substantial amount of funding for public safety replacement vehicles is included as are funds for building construction and other capital outlays. Redevelopment projects are budgeted at $25 thousand for the current fiscal year.



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

BOARD OF LIGHTS AND WATER FUND

The expense budget of the Board of Lights and Water (BLW) is $164.7 million. This is 2.1% less than last year's approved budget. The largest category of expenditures, Cost of Goods Sold, decreased by 4.2% over last year's adopted budget. This is due to savings that will be realized on fixed costs.



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

Cost of Goods Sold:

Electric	$ 78.4 million
Water	$ 8.32 million
Sewer	$ 9.57 million

The Cost of Goods Sold in Electrical and Water/Sewer are by far the largest expense for the utility. Purchased power costs accounts for 47.7% and purchased water and sewer services are 10.9% of the BLW's operating budget. Electricity for resale is budgeted at $78.47 million. Meanwhile, water and sewer services for resale are budgeted at $17.89 million.

The FY2021 capital budget of $15.3 million includes routine capital projects, such as sewer rehabilitation, water main replacements, underground cable replacements, substation maintenance, system protection and improvements, and electrical service to new customers, which remain the backbone of the capital budget. These projects are necessary in order for the BLW to remain a leader in the utility business.

TRUST FUNDS

The Pension Fund budget provides for retirement benefits to a pool of retirees and is budgeted at $14.1 million.
In conclusion, the budget for FY2021 is sound and conservative, and it should be noted that the City administration, in concert with elected officials and department directors, have made a diligent effort to generate innovative ideas and find cost cutting measures in order to provide the highest level of services to our citizens and customers.

FUND BALANCE SUMMARY

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

Governmental Funds	Beginning FY21 Fund Balance	Anticipated Revenues	Anticipated Expenses	Projected Change in Fund Balance	Estimated Ending FY21 Fund Balance	Designated/ Reserved	Undesignated
General Fund	27,245,556	58,703,899	61,203,899	(2,500,000)	24,745,556	11,574,384	13,171,172
Lease Income	14,203,612	783,564	2,750,000	(1,966,436)	12,237,176	0	12,237,176
Tax Allocation Districts	966,575	367,322	485,000	(117,678)	848,897	0	848,897
Cemetery	582,450	255,038	255,038	0	582,450	0	582,450
CDBG	31,407	548,156	548,156	0	31,407	0	31,407
Asset Forfeiture	597,025	1,000,000	1,000,000	0	597,025	103,667	493,358
Radio Sys Core Replacement	3,329	0	0	0	3,329	0	3,329
Museum Of History	98,119	254,402	254,402	0	98,119	9,983	88,136
Gone With The Wind Museum	19,553	205,150	205,150	0	19,553	2,859	16,694
Aurora Fire Museum	28,728	0	0	0	28,728	8,000	20,728
Parks and Trees	44,291	0	0	0	44,291	0	44,291
Tourism	0	3,064,364	3,064,364	0	0	0	0
Capital Projects	50,879,694	8,087,750	22,177,854	(14,090,104)	36,789,590	36,789,590	0
Debt Service	7,845,516	9,333,676	7,050,490	2,283,186	10,128,702	0	10,128,702
Governmental Funds Total	**102,545,855**	**82,603,321**	**98,994,353**	**(16,391,032)**	**86,154,823**	**48,488,483**	**37,666,340**

Projected Change in Fund Balance:

- General Fund: Reserves in the amount of $2,500,00 are appropriated for a one-time use for revenue offset.
- Capital Projects Fund: A Parks bond was issued in 2009 for $25 million. A Redevelopment bond was issued in 2013 for $68million. These funds will be spent over the course of several years. In FY19 the city appropriated approximately $9.1 million from the Redevelopment bond to go forward with council-approved projects. Additionally $4.19 million in unspent funds from a Special Purpose Local Option Sales Tax (SPLOST) that ended in December 2015 is budgeted for council-approved projects in FY21. Likewise $15.9 million from the current SPLOST in effect is appropriated for road, traffic and capital projects.
- The Debt Service fund will add $2,257,950 to fund balance for a principal payment that is due on the first day of the next fiscal year.

AGGREGATE DEBT SERVICE

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

DEBT SERVICE FUND:

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

Redevelopment General Obligation Bond:
This $68 million bond was approved by the voters in 2013 for the acquisition and demolition of properties approved for redevelopment, right-of-way acquisitions and road infrastructure modifications to improve connectivity within the Franklin-Gateway redevelopment area. In addition, streetscape improvements and construction in the Whitlock Avenue corridor are included.

SPECIAL REVENUE FUNDS:

Citywide Projects Revenue Bond:
The Citywide Projects Fund was established in 2009 when the City issued revenue bonds to support the construction of major projects or the purchase of major equipment or vehicles. This bond was partially refunded in 2016. The debt service for the revenue bonds is paid through the Lease Income Fund.

AGGREGATE DEBT SERVICE

	Parks General Obligation Bonds 2015 Refunding Issue		Redevelopment General Obligation Bonds 2013A Issue		Redevelopment General Obligation Bonds 2013B Issue	
	Principal	Interest	Principal	Interest	Principal	Interest
Outstanding	$ 14,915,000		$ 7,000,000		$ 44,705,000	
Maturities for FYE June 30:	Jan. 1	July 1 & Jan 1	Jan. 1	July 1 & Jan 1	Jan. 1	July 1 & Jan 1
2021	1,415,000	522,550	940,000	210,000	1,965,000	1,994,440
2022	1,440,000	480,100	2,985,000	181,800	-	1,906,015
2023	1,485,000	422,500	3,075,000	92,250	-	1,906,015
2024	1,550,000	348,250	-	-	3,175,000	1,906,015
2025	1,615,000	270,750	-	-	3,285,000	1,779,015
2026	1,645,000	222,300	-	-	3,405,000	1,647,615
2027	1,685,000	172,950	-	-	3,535,000	1,508,010
2028	1,725,000	122,400	-	-	3,675,000	1,359,540
2029	1,775,000	70,650	-	-	3,825,000	1,201,515
2030	580,000	17,400	-	-	3,990,000	1,033,215
2031	-	-	-	-	4,165,000	853,665
2032	-	-	-	-	4,355,000	662,075
2033	-	-	-	-	4,555,000	457,390
2034	-	-	-	-	4,775,000	238,750
2035	-	-	-	-	-	-
	$ 14,915,000	$ 2,649,850	$ 7,000,000	$ 484,050	$ 44,705,000	$ 18,453,275

AGGREGATE DEBT SERVICE

	DMDA Citywide Projects Revenue Bonds 2009 Issue		DMDA Citywide Projects Revenue Bonds 2016 Refunding Issue		Total City Debt (All Pages)		
	Principal	Interest	Principal	Interest	Principal	Interest	Total Payment
Outstanding	$ 2,040,000		$ 12,520,000		$ 81,180,000		
Maturities for FYE June 30:	July 1	July 1 & Jan 1	July 1	July 1 & Jan 1			
2021	2,040,000	51,000	35,000	624,950	6,395,000	3,402,940	9,797,940
2022	-	-	2,175,000	624,250	6,600,000	3,192,165	9,792,165
2023	-	-	2,285,000	515,500	6,845,000	2,936,265	9,781,265
2024	-	-	2,395,000	401,250	7,120,000	2,655,515	9,775,515
2025	-	-	2,520,000	281,500	7,420,000	2,331,265	9,751,265
2026	-	-	2,495,000	155,500	7,545,000	2,025,415	9,570,415
2027	-	-	615,000	30,750	5,835,000	1,711,710	7,546,710
2028	-	-	-	-	5,400,000	1,481,940	6,881,940
2029	-	-	-	-	5,600,000	1,272,165	6,872,165
2030	-	-	-	-	4,570,000	1,050,615	5,620,615
2031	-	-	-	-	4,165,000	853,665	5,018,665
2032	-	-	-	-	4,355,000	662,075	5,017,075
2033	-	-	-	-	4,555,000	457,390	5,012,390
2034	-	-	-	-	4,775,000	238,750	5,013,750
2035	-	-	-	-	-	-	-
	$ 2,040,000	$ 51,000	$ 12,520,000	$ 2,633,700	$ 81,180,000	$ 24,271,875	$ 105,451,875

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



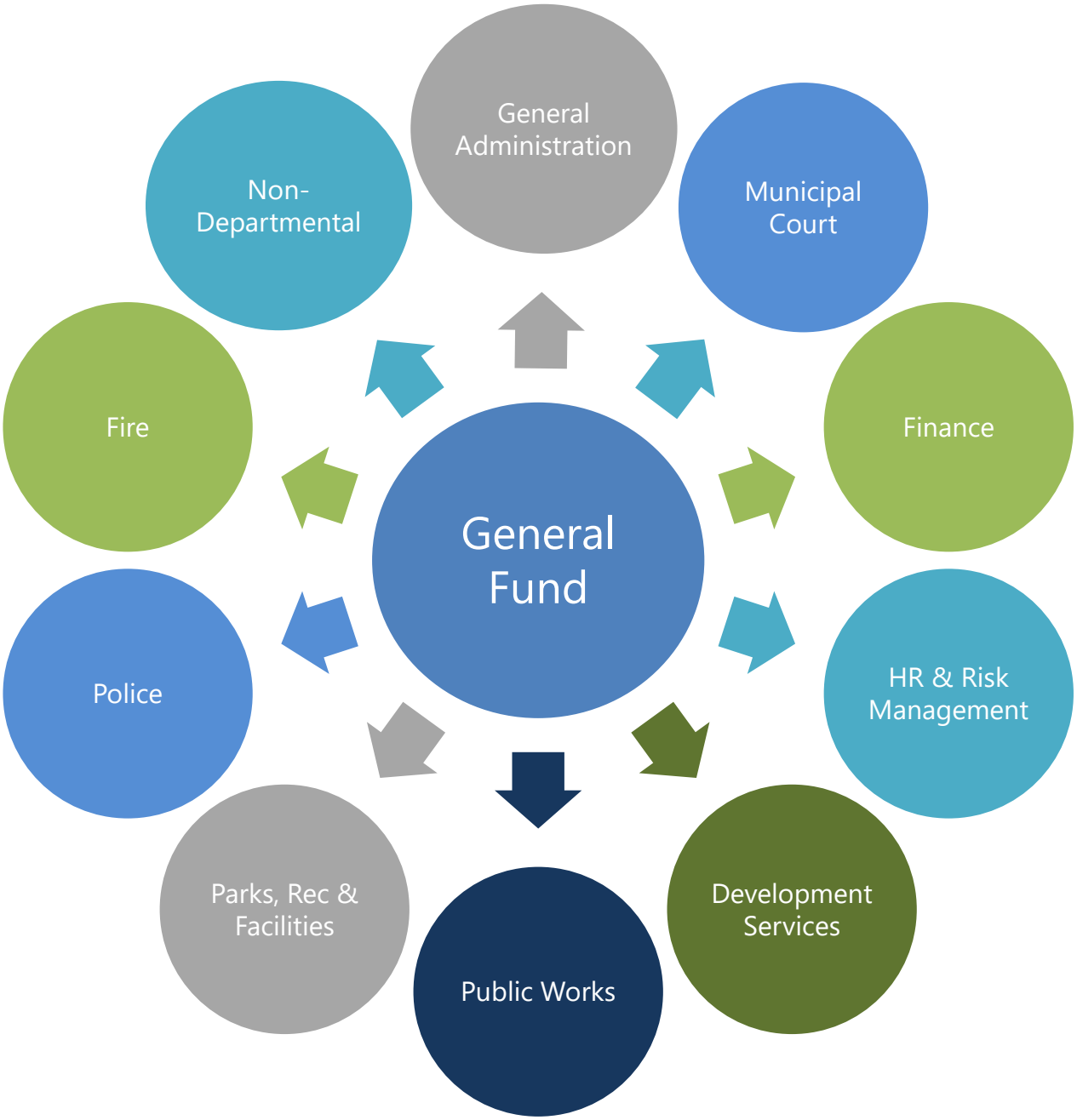
Community Brings Out the Best In Us

City of Marietta, Georgia

GOVERNMENTAL FUNDS

GENERAL FUND

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



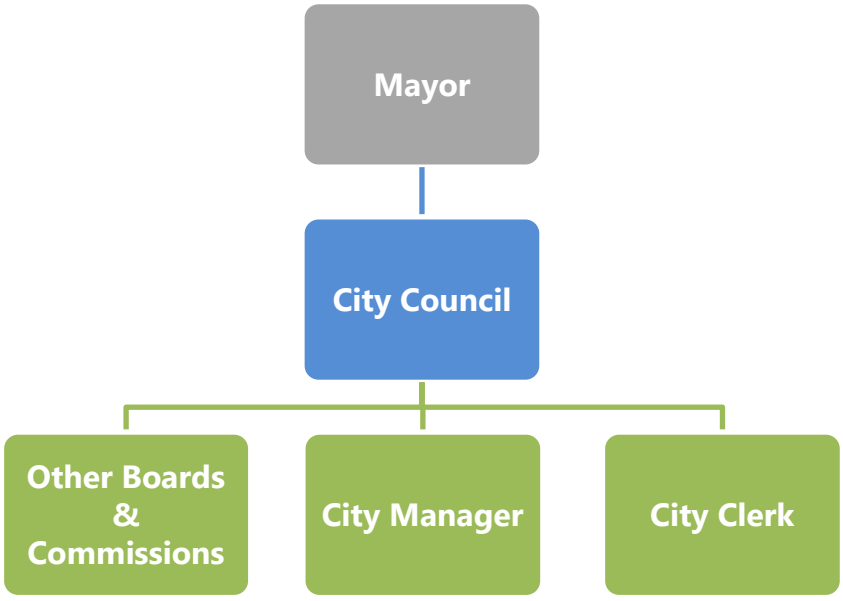
GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2021

General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
General Administration				
Mayor	136,794	3,770	0	140,564
Council	205,797	87,235	0	293,032
City Manager's Office	941,884	82,700	0	1,024,584
City Clerk	232,569	29,546	0	262,115
City Attorney	0	315,000	0	315,000
Civil Service Board	7,500	347	0	7,847
Total General Administration	**1,524,544**	**518,598**	**0**	**2,043,142**
Municipal Court	**1,322,727**	**158,025**	**0**	**1,480,752**
Finance				
Administration	593,371	55,322	0	648,693
Accounting and Payroll	634,998	21,102	0	656,100
Budget and Utility Analysis	334,326	8,255	0	342,581
Tax	325,618	61,837	0	387,455
Business License	308,941	6,728	0	315,669
Purchasing	285,578	11,719	0	297,297
Total Finance	**2,482,832**	**164,963**	**0**	**2,647,795**
Human Resources and Risk Management	**667,771**	**96,033**	**0**	**763,804**
Development Services				
Planning and Zoning	1,222,529	228,141	0	1,450,670
Economic Development	394,791	65,258	0	460,049
Planning Commission	14,700	0	0	14,700
Board of Zoning Appeals	10,500	0	0	10,500
Historic Preservation Commission	0	16,800	0	16,800
Total Development Services	**1,642,520**	**310,199**	**0**	**1,952,719**
Public Works				
Admin, Engineering and Drafting	974,434	93,804	0	1,068,238
Board of Building Code Appeals	2,250	0	0	2,250
Building Inspections and Permits	551,830	45,483	0	597,313
Sanitation	2,408,527	1,496,199	0	3,904,726
Operations	299,536	10,839	0	310,375
Streets	1,650,535	503,391	0	2,153,926
Traffic Services	665,539	210,389	0	875,928
Total Public Works	**6,552,651**	**2,360,105**	**0**	**8,912,756**

GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2021

General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
Parks, Recreation and Facilities				
Administration	836,225	67,261	0	903,486
Programs and Events	8,733	85,050	0	93,783
Recreation Centers and Athletics	467,782	182,493	0	650,275
Buildings Maintenance	531,214	581,210	0	1,112,424
Grounds Maintenance	864,216	677,349	0	1,541,565
Keep Marietta Beautiful	78,694	4,746	0	83,440
Total Parks, Rec. and Facilities	**2,786,864**	**1,598,109**	**0**	**4,384,973**
Police				
Support Services	15,636,467	1,048,456	0	16,684,923
Uniform Patrol Services	0	1,156,303	0	1,156,303
Investigative Services	0	7,917	0	7,917
Total Police	**15,636,467**	**2,212,676**	**0**	**17,849,143**
Fire				
Administration	406,672	7,405	0	414,077
Rescue	0	109,566	0	109,566
Suppression & Emergency Services	11,122,977	671,563	0	11,794,540
Prevention	999,513	14,398	0	1,013,911
Training	470,868	224,835	0	695,703
Apparatus Service and Maintenance	0	11,280	0	11,280
Total Fire	**13,000,030**	**1,039,047**	**0**	**14,039,077**
Non-Departmental	**(2,546,945)**	**9,076,683**	**600,000**	**7,129,738**
Total Operating Budget	**$43,069,461**	**$17,534,438**	**$600,000**	**$61,203,899**

CITY GENERAL ADMINISTRATION



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

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

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

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

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

GENERAL ADMINISTRATION

MISSION STATEMENT

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

GOALS AND ACTIONS

I. Encourage a diverse and vibrant local economy

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

II. Foster mixed-use concept and diverse urban design to be known as "the Marietta Look"

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

III. Increase owner occupancy

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

IV. Continue to meet the demands of growth, provide a safe community for residents, and enhance the quality of life that attracts businesses and residents to the City

- Seek and encourage public and private support for local cultural and arts organizations.
- Promote the downtown area as a dining and entertainment destination.
- Increase downtown parking and integrate design with commercial development.
- Address traffic issues from west Marietta to central Marietta.
- Encourage revitalization of current parks through implementation of parks improvement projects.



GENERAL ADMINISTRATION

PERFORMANCE MEASUREMENTS

Measurement	FY19 Actual	FY20 Estimate	FY21 Budget
Meetings Held:			
Council - Regular	12	12	12
Council - Special	5	8	6
Council Committees	82	80	84
Special Called City Council Agenda Work Sessions	12	12	12
Board of Lights & Water - Regular	12	11	12
Board of Lights & Water - Special	1	2	1
Board of Lights & Water Committees	4	3	4
Civil Service Board	2	1	2
Filings:			
Contracts	135	75	100
Deeds	54	40	50
Ordinances	55	50	50
Resolutions	12	15	15
Clerk of Superior Court	34	20	20
Open Records Requests	63	75	100

GOALS ACCOMPLISHED

- Marietta's outstanding General Obligation Bonds have maintained a credit rating of Aa2 from Moody's Investor Services and an AA+ rating from both Fitch's Inc. and Standard and Poor's Corporation.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the Fiscal Year 2020 Budget Book, an honor awarded for the 25th consecutive year.
- Received a Certificate of Achievement from GFOA for the Comprehensive Annual Financial Report (CAFR), an honor awarded for the 31st consecutive year.
- Received the 2019 Crown Communities Award from American City & Country Magazine, awarded for the Connected City Network & TravelSafely application.
- Awarded the 2020 All-American City Hall of Fame Award by the National Civic League for the second time since 2006, for Marietta's community engagement efforts in creating Elizabeth Porter Park.
- Awarded the Inaugural Visionary City Award by Georgia Municipal Association for the creation of the Elizabeth Porter Park, designed to honor a beloved community member and provide improved recreation options.
- Achieved web-based City of Marietta permitting and site plan review with implementation of the SagesGov platform.
- Recipient of the Medal of Valor, awarded by Cobb Chamber of Commerce to the MFD Engine 55 C-Shift, in appreciation for public safety duties performed above and beyond.
- City Councilmember, Joseph Goldstein appointed to the National League of Cities 2020 Information Technology and Communications (ITC) Federal Advocacy Committee.
- Awarded the 2019 Georgia Technology Innovation Showcase Award from the Georgia Technology Authority and the State of Georgia Chief Information Officer, for being the first U.S. City to have a fully connected transportation system.
- Hosted a Gone With the Wind Museum event in recognition of the picture's 80th anniversary.
- Marietta Fire Department awarded a Firehouse Subs Public Safety Foundation Grant.

GENERAL ADMINISTRATION

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	1,059,554	1,151,501	1,304,954	1,384,612	1,524,544
Operating Services	637,959	532,305	523,271	532,437	518,598
Capital	0	0	82,169	0	0
Total Budget	**1,697,513**	**1,683,806**	**1,910,394**	**1,917,049**	**2,043,142**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Mayor	1	1	1	1	1
Admin. Assistant to the Mayor	1	1	1	1	1
Council Members	7	7	7	7	7
City Manager	1	1	1	1	1
Assistant to City Manager	0	1	1	1	1
Executive Aide to the City Manager	1	1	1	1	1
Administrative Specialist	1	1	1	1	1
Communications & Gov't Affairs Mgr.	1	1	1	1	1
Public Information Tech (1 Part-Time)	0.5	0.5	0	0	0
Multimedia Specialist	0	0	1	1	1
Director - GWTW Spec Projects Coord.	1	1	1	1	1
Director - Marietta Museum of History	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 Members	5	5	5	5	5
Total Budgeted Positions	**23.5**	**24.5**	**25**	**25**	**25**

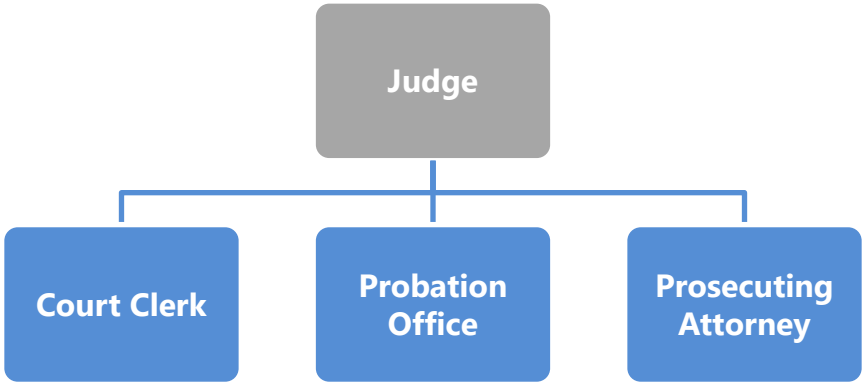


City Council Welcomed Rugby ATL, the Newest Major League Sports Team to Live, Work, and Play in Marietta



City of Marietta Awarded the Inaugural Visionary City Award during the Georgia Cities United Summit

MUNICIPAL COURT



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

The 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 which are transferred to the City's account.

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.

The third section of the Marietta Municipal Court is the Prosecuting Attorney'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.

MUNICIPAL COURT

MISSION STATEMENT

To create and maintain quality services that promote 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

I. Offer opportunities for citizens to remain informed of Court operations and conduct electronic transactions

- Offer the option for citizens to conduct public records searches, print public documents, and make payments online.
- Provide electronic filing of pleadings to attorneys.
- Develop video and print material to explain procedures and what to expect when attending court, making this information available on the Municipal Court webpage.

II. Enhance services and provide increased security

- Develop video arraignment of inmates which will enhance security and provide cost savings, adding a personal computer and audiovisual technology.
- Replace existing court audio equipment used for sentencing hearings.
- Develop and implement a defendant cell phone application, to aid in communicating probation terms and deadlines.
- Collaborate with the Code Enforcement Division to ensure proper enforcement and prosecution of zoning ordinances.

III. Migrate towards semi-paperless operations and upgrade Court software

- Create a portal allowing the Police Department to access court software and information that would improve the detainee release process and improve auditing of cash handling.
- Introduce electronic signature pads in the courtroom to further enhance paperless court system.
- Develop a touch-screen application for routine tasks in courtroom.

IV. Provide additional resources to defendants and improve court functions

- Seek State approval to retain 10% of mandated fees collected for indigent services.
- Explore options to contract with Cobb County Indigent Defense for appointed attorney services.



MUNICIPAL COURT

PERFORMANCE MEASUREMENTS

Measurement	FY19 Actual	FY20 Estimate	FY21 Budget
Traffic - Local Ordinances			
Traffic Citations/Accusations Issued	15,833	13,756	14,000
Cases Filed	10,812	9,537	10,000
Non-Jury Trials	547	479	480
Cases Disposed during the Fiscal Year	12,271	9,435	9,700
% of Cases Filed and Disposed in the Same Fiscal Year	79%	71%	73%
% of Cases Disposed Within 90 Days	63%	76%	50%
New Probationers	437	277	250
New Diversion Program Participants	102	82	75
Probation Cases Disposed Successfully	64	128	130
Probation Cases Disposed Unsuccessfully	269	178	180
Photo Enforced Violations (Red-Light and School Bus Passing)			
Photo Violation Notices Issued	3,869	12,132	12,300
Photo Court Hearing Appeals	168	198	210
% of Collection Rate	88%	88%	88%
Parking			
Parking Violation Notices Issued	3,358	3,408	3,500
Parking Court Hearing Appeals	78	74	75

GOALS ACCOMPLISHED

- Implemented a new online appeal and payment option, and installed parking software meant to improve monitoring by parking enforcement officers.
- Enacted a semi-paperless court by implementing scanning of court case records.
- Installed audio-visual equipment in the courtroom for court announcements, display of evidence during hearings, and the recording and playback of opening speeches at the start of each session.
- Developed an indigent determination system to convert fines to community service as regulations mandate.
- Enhanced electronic import of citations from police software, allowing individuals to access citation fines and court information within hours via the Court website or through telephone assistance.
- Exchanged a part-time probation officer position for a full-time position.
- Modified and updated parking ordinances to clarify regulations and methods of contesting violations.
- Upgraded photo enforced red-light cameras at two intersections, enhancing the ability to prosecute unsafe traffic behaviors.
- Created a designated email address to allow patrons to request electronic copies of court records.

MUNICIPAL COURT

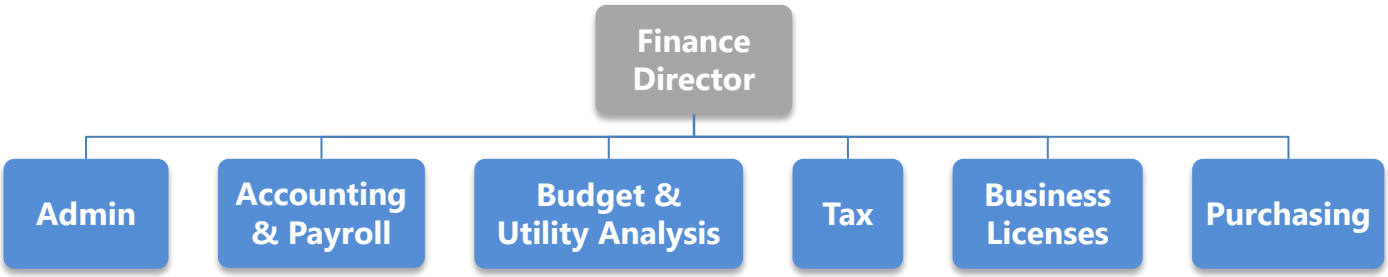
EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	1,098,792	1,082,702	1,145,836	1,208,923	1,322,727
Operating Services	131,440	123,744	124,027	134,039	158,025
Capital	14,546	4,710	31,866	1,334	0
Total Budget	**1,244,778**	**1,211,156**	**1,301,729**	**1,344,296**	**1,480,752**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Director of Court Administration	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Deputy Court Administrator	1	1	1	1	1
Senior Deputy Court Clerk	1	1	1	1	1
Deputy Court Clerk I/II/III	6.5	6	6	7	7
Probation Office Supervisor	1	1	1	1	1
Probation Officer	1	1	1	2	2
Probation Officer (Part-Time)	0.5	0.5	0.5	0	0
Probation Assistant	1	1	1	1	1
Legal Assistant	1	1	1	1	1
Court Services Coordinator	1	1	1	0	0
Judge	1	1	1	1	1
Prosecuting Attorney	1	1	1	1	1
Total Budgeted Positions	**18**	**17.5**	**17.5**	**18**	**18**

FINANCE



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

The centralized financial accounting center of the City lies with the Accounting/Payroll Division. Its functions include maintaining fund accounting systems according to generally accepted accounting principles (GAAP); administering cash management/investment programs; reviewing, evaluating and prescribing internal controls for safeguarding City assets; and administering financial accounting of grants and contracts and assuring financial compliance. Payroll ensures timely and accurate payroll and pension check processing and reporting; enters all payroll deduction information; manages direct deposit; and administers payroll-related documents.

The Budget division formulates, forecasts, monitors, and analyzes the City's operating budgets across all funds. This includes analyzing budget requests; balancing projected revenues with proposed expenditures; producing the annual formal budget document; and managing revenues and expenditures throughout the year. The Budget Division has been expanded to include Utility Analysis. The primary responsibility of Utility Analysis is to provide quality information and recommendations to assist the Board of Lights and Water (BLW) in the policy-making process. The recommendations are a result of analytical methodologies designed to assist in areas such as rate setting, financial analysis, forecasting, supply planning, load research, budgeting and cost evaluation for the utility.

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

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

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

FINANCE

MISSION STATEMENT

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

GOALS AND ACTIONS

I. Connect departmental goals with the City's Vision Statement

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

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

- Perform comparative analyses of operating programs for previous fiscal years and proposed projects; analyzing costs in relation to services performed.
- Explore and research all potential resources for revenue generation and expenditure reduction.
- Enhance and work to update asset management reporting.

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

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

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

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

FINANCE

PERFORMANCE MEASUREMENTS

Measurement	FY19 Actual	FY20 Estimate	FY21 Budget
% of Invoices Paid (within 30 days of receipt)	96%	94%	94%
% Budget Adjustments Processed (within 24 hours of approval/receipt)	99%	100%	99%
Budget Training Classes Executed	1	1	1
Attendees at Budget Procedures/Training classes	17	22	20
Tax Payments Processed	20,945	21,492	21,600
Tax Payments Processed (per employee)	6,968	7,164	7,200
% Tax Payments Received by Fiscal Year End	99%	99%	99%
Business Licenses Issued	8,759	8,878	9,000
Business License Renewals Processed (per employee)	4,380	4,439	3,700
% New Business Licenses Mailed (within 3 week span)	98%	99%	99%
Business License Compliance Revenue Collected	$1,005,181	$303,190	$375,000
Purchase Orders Processed	1,822	1,617	1,698
Purchase Orders Processed (per employee)	456	404	424
Field Purchase Orders Entered	3,707	3,705	3,742
New Vendor Applications Processed	412	361	397
% Purchase Requests Processed into a PO (within 4 week span)	94%	96%	96%

GOALS ACCOMPLISHED

- General Obligation Bonds maintained a credit rating of AA+ from Standard and Poor's Corporation.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for Fiscal Year 2020 Budget Book (25th consecutive year).
- Received the Certificate of Achievement from GFOA for the Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2019 (31st consecutive year).
- Budget Manager and staff hosted annual interactive training on the budget process with various departments.
- Budget team members participated in University of Georgia Carl Vincent Institute Local Finance Officer Level I certification courses.
- Updated annual Budget Book to include table of contents and portable document format links, allowing readers to navigate seamlessly.
- Implemented online business license renewal processing.
- Transitioned business license renewal printing to an in-house automated service, reducing outside printing costs.
- Collaboration between the Tax Division and IT resulted in the ability to offer partial payment billing to City tax payers.

FINANCE

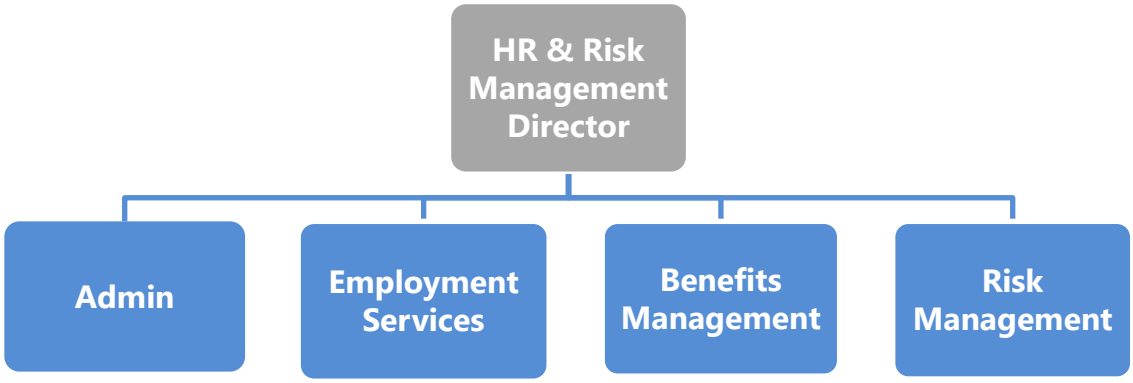
EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	2,093,476	2,178,383	2,248,602	2,258,502	2,482,832
Operating Services	194,991	136,087	118,309	112,610	164,963
Total Budget	**2,288,467**	**2,314,470**	**2,366,911**	**2,371,112**	**2,647,795**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Finance Director	1	1	1	1	1
Administrative Coordinator	0	0	0	1	1
Administrative Assistant II	1	1	1	0	0
Deputy Director of Finance	0	0	2	2	2
Internal Auditor	1	1	1	1	1
Utility Business Analysis Manager	1	1	0	0	0
Controller/Purchasing Manager	1	1	0	0	0
Accounting Supervisor	1	1	1	1	1
Accounting Analyst	1	1	1	1	1
Accountant	2	2	2	2	2
Accounting Clerk	2	2	2	2	2
Cashier	1	1	1	1	1
Payroll Supervisor	0	0	1	1	1
Payroll Systems Analyst	0	1	0	0	0
Payroll Administrator	0	0	1	1	1
Payroll Specialist	1	1	0	0	0
Budget Supervisor	0	0	1	1	1
Budget and Payroll Manager	1	1	0	0	0
Budget Analyst	2	2	2	2	2
Utility Business Analyst	1	1	1	1	1
Tax Manager	1	1	1	1	1
Tax Coordinator	1	1	1	1	1
Tax Representative I/II	2	2	2	2	2
Business License Manager	1	1	1	1	1
Business License - Admin. Assistant I	1	1	0	0	0
Senior Revenue Officer	1	1	1	1	1
Revenue Compliance Officer	1	1	1	1	1
Revenue Processing Agent	0	0	0	2	2
Business License Clerk	1	1	2	0	0
Purchasing Supervisor	1	1	1	1	1
Purchasing Agent I/II/III	3	3	3	3	3
Total Budgeted Positions	**30**	**31**	**31**	**31**	**31**

HUMAN RESOURCES AND RISK MANAGEMENT



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

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

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

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

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

HUMAN RESOURCES AND RISK MANAGEMENT

MISSION STATEMENT

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

GOALS AND ACTIONS

I. Conduct department activities with the highest professional and ethical standards

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

II. Attract and retain qualified and trained staff to provide superior service to citizens and customers of the City

- Continue to design and implement creative employment strategies and methods for presenting career opportunities to the public via the City website, internet services, social media, career fairs, print media, and other viable resources.
- Conduct market analysis and surveys to determine if the City is compensating its employees comparable with the current market, trends, and practices.
- Implement a digital personnel filing system, reducing paperwork, simplifying record keeping, and improving productivity.

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

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

IV. Provide proactive risk management services to City employees

- Provide proactive safety program for employees with the goal of reducing workers' compensation claims.
- Instill a renewed focus on driver training to reduce preventable accidents.
- Develop a City Accident Review Committee to review accidents, determine the ability to prevent, recommend remedial action, and minimize future accidents and injuries.

HUMAN RESOURCES AND RISK MANAGEMENT

PERFORMANCE MEASUREMENTS

Measurement	FY19 Actual	FY20 Estimate	FY21 Budget
Number of Applications Received	16,211	18,000	20,000
Number of Positions Filled	197	240	260
Average Number of Job Vacancies per Month	16	20	21
Number of Total Separations	124	138	145
Number of Approved Retirements	17	28	24
Workers' Compensation Claims:			
Medical Only	77	69	80
Indemnity	11	9	10
Reporting Purposes Only	13	10	12
Number of Liability Claims	55	30	36
Number of Auto Claims	31	20	24

GOALS ACCOMPLISHED

- Negotiated a Guaranteed Minimum Interest Rate (GMIR) freeze for current Deferred Compensation participants.
- Renegotiated agreements with both 457b Deferred Compensation providers, leading to reduced participant fees.
- Negotiated a service fee reduction for City damage recovery services.
- Improved recruitment efforts, increasing the number of applicants compared to previous years.
- Maintained recognized status as a drug-free workplace.
- Obtained designation as Certified Workers' Compensation Professionals (CWCP) for all Risk Management personnel.



HUMAN RESOURCES AND RISK MANAGEMENT

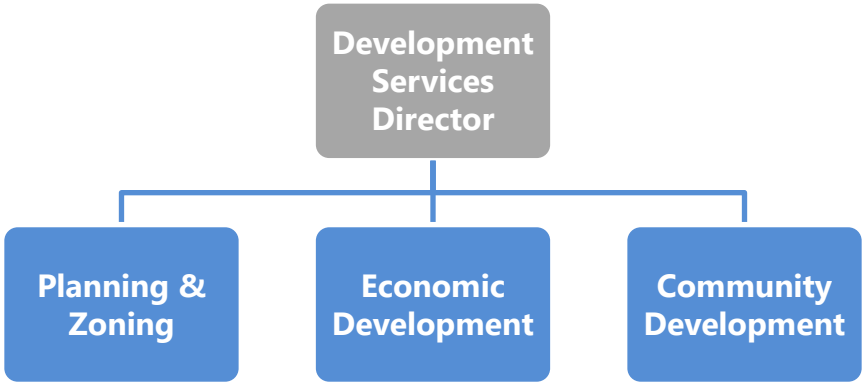
EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	621,493	555,772	592,585	576,573	667,771
Operating Services	137,597	76,703	79,053	63,929	96,033
Total Budget	**759,090**	**632,475**	**671,638**	**640,502**	**763,804**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Director of Human Res. & Risk Mgmt.	1	1	1	1	1
Administrative Assistant I (1 Part-Time)	0	0	0.5	0.5	0.5
Administrative Assistant II	1	1	0	0	0
Risk Manager	1	1	1	1	1
Human Resources Coordinator	0	0	1	1	1
Benefits Manager	1	1	1	1	1
Benefits Technician (1 Part-Time)	0.5	0.5	0.5	0.5	0.5
Employment Manager	1	1	1	1	1
Human Resources Specialist	1	1	1	1	1
Human Resources Analyst	1	0	0	0	0
Total Budgeted Positions	**7.5**	**6.5**	**7**	**7**	**7**

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 foster local economic growth by attracting and retaining businesses, encouraging redevelopment, and embracing innovation. Assisting businesses directly and facilitating connections between companies, the state, and workforce agencies committed to business retention and expansion; assisting employers with recruiting and retaining qualified workers. Such programs would enhance the quality of life; increase community wealth and individual prosperity; and strengthen local and regional roles in community economic development leadership. These services and initiatives include streamlining the development process, promotion of appropriate infill activity and investment in targeted areas of the community. Also included is the consideration of housing, mixed-use and other development forms to ensure the best mix for the community; promotion and attraction of private investment; promotion of the City as a premier location for business and residential living; and the creation of a team of professional economic developers who can meet the needs of the City.

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

DEVELOPMENT SERVICES

MISSION STATEMENT

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

GOALS AND ACTIONS

I. Encourage a harmonious mix of land uses that preserve Marietta's character as a City of vibrant residential neighborhoods and a historic commercial downtown area

- Preserve and enhance residential neighborhoods by discouraging inappropriate rezoning requests and enforcing current regulations.
- Identify and implement programs and strategies to aid Marietta's economic recovery from the COVID-19 pandemic.
- Conduct an audit of the Zoning Ordinance including development regulations and permitted uses to ensure appropriate land use.

II. Implement projects identified in long range planning studies

- Complete the Roswell Streetscape Project, planning and design of Rottenwood Creek multi-use trail, and Franklin Gateway streetscape improvements.
- Implement goals outlined in the revised Envision Marietta LCI Study-Major Update 2019, including amending zoning regulations regarding Accessory Dwelling Units (ADUs).
- Strategically engage in gateway, right of way, and neighborhood beautification projects, utilizing remaining Tax Allocation District (TAD) Bond funding to improve the Manget, Meeting Park, and Griggs Street areas.

III. Adopt and revise ordinances to reflect increased environmental, aesthetic, and neighborhood viability concerns

- Review and amend the Commercial Corridor Design Overlay District to correct inconsistent regulations, protect neighboring residential areas, and reduce development pressures on Historic Districts.
- Promote development and redevelopment that maximizes the use of existing infrastructure and preserves natural areas.
- Analyze and amend residential infill development regulations to encourage development of affordable housing.

IV. Promote public involvement and educate the community on planning related issues

- Provide planning staff representation at town hall meetings to provide information to citizens.
- Increase public access to the Planning & Zoning process and content for rezoning, variances, and special land use permits.
- Encourage technological progressiveness by providing online search capabilities for Planning & Zoning division records, codes, and ordinances.

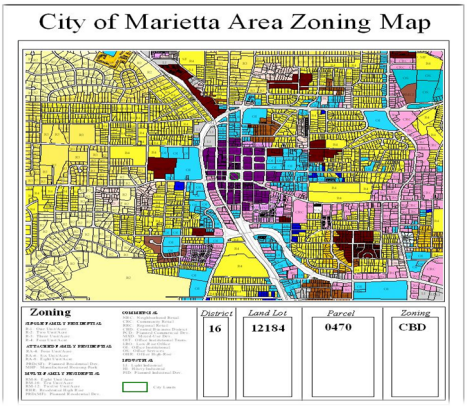
DEVELOPMENT SERVICES

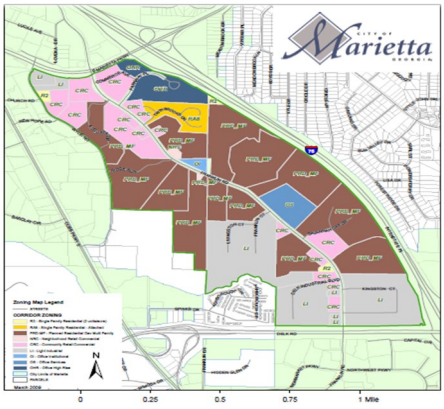
PERFORMANCE MEASUREMENTS

Measurement	FY19 Actual	FY20 Estimate	FY21 Budget
Total Code Enforcement Cases	4,528	4,000	4,000
Court Trash & Obnoxious Vegetation Cases	51	45	45
Citations Issued	22	20	20
Sign-Banner Permits Issued	60	60	60
Rezoning Applications Processed	32	40	40
Variance Applications Processed	62	60	60
Plats Reviewed	53	60	60
Business License Applications Reviewed	1,130	1,000	1,000
Building Permits Reviewed	2,096	2,100	2,100
One-on-One Dialogues with Georgia Project Managers	35	45	35
Private Business Prospect Meetings	150	150	150
Special Projects (MU2 LCI, Franklin-Gateway, CID, GO Bond)	5	6	5
Print Media Outreach	15	15	15
Business Retention and Expansion Program (BREP) Visits	80	90	80

GOALS ACCOMPLISHED

- Completed adoption of updated Envision Marietta LCI Plan.
- Facilitated approval for quality commercial development projects throughout the City, including the Promenade (Wynhaven), Hedges-West Dixie, and Marvelle (Boston Homes).
- Secured designation of the new State Opportunity Zone following the expiration of the former.
- Facilitated the dissolution of the Center City Perimeter Tax Allocation District.
- Oversaw demolition of the former Marietta Flea Market Shopping Center.
- Developed a new Business Spotlight Initiative, designed to tell the story behind City of Marietta businesses.
- Coordinated the first Small Business Saturday event among Marietta Square merchants.
- Reorganized the Economic Development webpage to improve functionality for users.
- Ongoing administration of Zoning Regulations with the goal of making them more business friendly.
- Updated several detailed plans for Heritage Ridge, Grammercy Park, and 1825 Stilesboro.
- Oversaw repayment of the Center City Renaissance Tax Allocation District (TAD) bond, and termination of TAD participation by Cobb County and Marietta City Schools.
- Collaborated with Public Works and the IT Department to refine and improve SAGES, a digital, user-friendly platform for submittal of site plans, plats, building permit applications, and communication and tracking of all development approvals and permits.





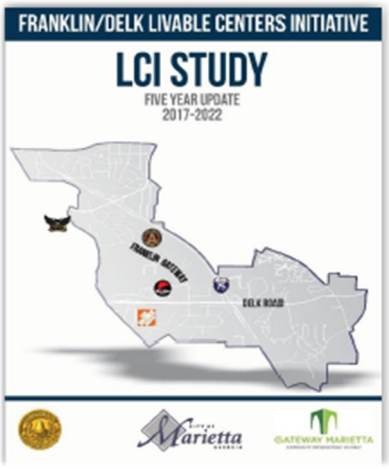
DEVELOPMENT SERVICES

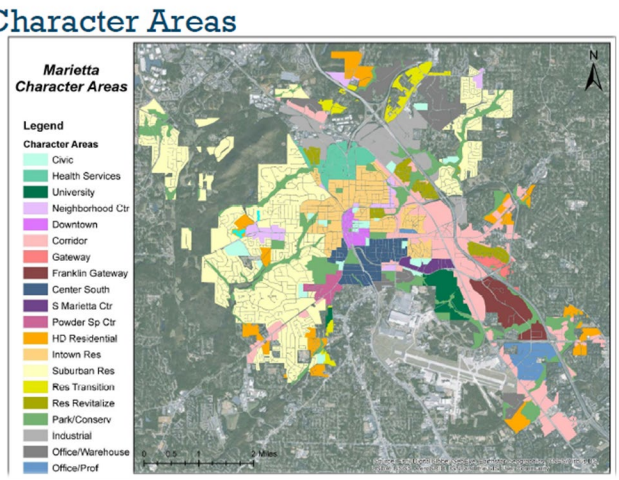
EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	1,391,817	1,424,900	1,537,882	1,599,998	1,642,520
Operating Services	190,485	137,404	110,518	102,016	310,199
Capital	0	20,750	0	26,156	0
Total Budget	**1,582,302**	**1,583,054**	**1,648,400**	**1,728,170**	**1,952,719**

PERSONNEL DETAIL

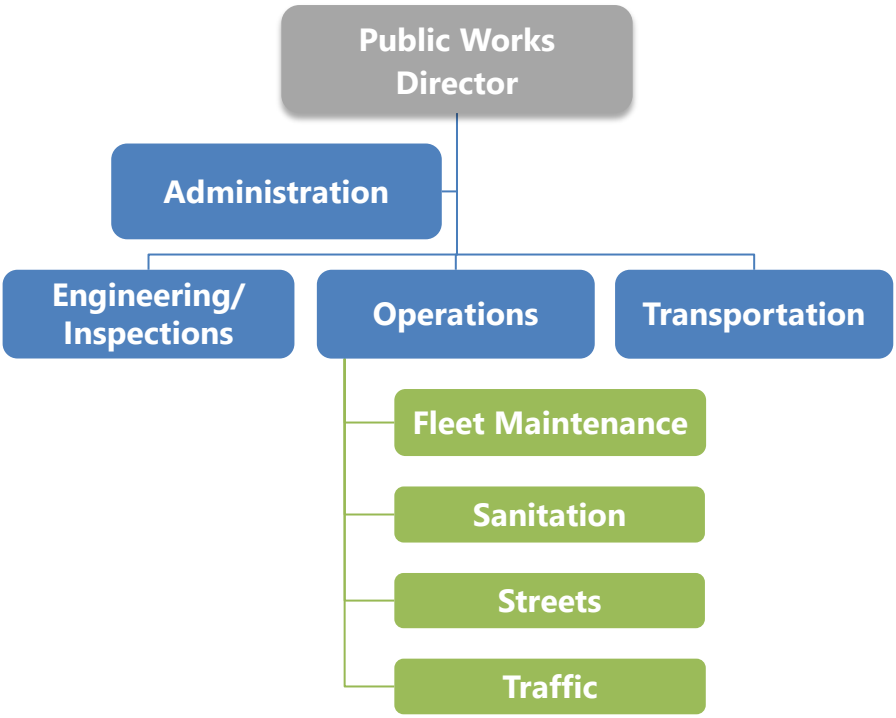
Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Development Services Director	1	1	1	1	1
Administrative Assistant II - Dvlpt. Svcs.	1	1	1	1	1
Planning and Zoning Manager	1	1	1	1	1
Planning & Zoning Administrator I/II/III	1	1	1	1	1
Planning and Zoning Coordinator	1	1	1	1	1
Urban Planner	1	1	1	1	1
Code Enforcement Manager	1	1	1	1	1
Admin. Assistant I - Code Enforcement	0	0	1	1	1
Senior Code Enforcement Inspector	1	1	1	1	1
Inspector Code Enforcement	6	6	6	6	6
Inspector Code Enforcement (1 Part-Time)	0	0	0	0.5	0.5
Code Enforcement Clerk	1	1	0	0	0
Zoning Administrator	0	0	0	0	0
Economic Development Manager	1	1	1	1	1
Economic Development Proj. Mgr. I/II	1	1	1	1	1
Planning & Development Specialist	1	1	1	1	1
Project Manager Redevelopment	1	1	1	1	1
Planning Commission Members	7	7	7	7	7
Board of Zoning Appeals Members	7	7	7	7	7
Total Budgeted Positions	**33**	**33**	**33**	**33.5**	**33.5**





Envision Marietta Livable Centers Initiative (LCI) Study and Character Areas

PUBLIC WORKS



The Public Works Department is comprised of seven (7) main divisions: Administration, Engineering & Inspections, Fleet Maintenance (which is discussed in the Internal Funds section), Sanitation, Streets, Traffic, and Transportation.

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

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

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

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

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

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

PUBLIC WORKS

MISSION STATEMENT

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

GOALS AND ACTIONS

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

- Complete streetscape improvement projects on Fairground and Powder Springs Streets.
- Install and update Americans with Disabilities Act (ADA) access at intersections and crosswalks throughout the City.
- Complete all remaining 2011 SPLOST projects.

II. Effectively utilize technology to increase garbage and recycling collection efficiency to meet future demands

- Refine garbage collection methods by reducing collections to once a week using roll carts.
- Improve recycling collection efficiency by converting to roll carts and the use of automated vehicles.
- Increase staff and equipment to meet current and future collection demands.

III. Augment the transportation and traffic infrastructure through technology and planning

- Update and enhance the infrastructure asset management database for all streets, sidewalks, drainage systems, traffic control devices, and signage.
- Continue to develop the building permit and inspections software to improve efficiency.
- Improve vehicular transit through the major corridors with adaptive and responsive management technologies.

IV. Optimize the City's Pavement Condition Index (PVI)

- Conduct a 5-year paving condition assessment following established American Society of Civil Engineers (ASCE) standards.
- Improve the PVI average for collector streets from the current 65 (2016) to 67.
- Improve the PVI average for residential streets from the current 57 (2016) to 60.

V. Develop a business environment to attract and cultivate a highly skilled fleet maintenance workforce

- Complete construction on Phase II and improve overall ergonomics of the Fleet Maintenance shop.
- Establish recruitment opportunities in local vocational schools.
- Continue to strive towards a uniformed fleet inventory.

VI. Provide education and outreach to City personnel, contractors, developers, and business owners

- Conduct public information forums on illicit discharge with business owners.
- Provide code training workshops with contractors and developers.
- Perform annual in-house soil erosion certification training for at least 50 City personnel.

PUBLIC WORKS

PERFORMANCE MEASUREMENTS

Measurement	FY19 Actual	FY20 Estimate	FY21 Budget
Potholes Repaired	200	300	200
Citizen Pothole Complaints	106	100	100
Sidewalk Repair and Installation Completed (square feet)	1,964	2,000	3,000
Curbs/Gutters Repair and Installations Completed (linear feet)	140	200	300
Traffic Signals Re-timed as part of Corridor Re-timing Projects	10	5	25
Traffic Intersection Device Maintenance	220	232	240
Traffic Sign Maintenance areas Defined by Blocks	60	60	60
Fleet Availability (per month)	85%	78%	85%
Fleet Preventative Maintenance Compliance on Schedule	82%	85%	85%
ASE Certifications	54	58	60
Fleet Mechanic Productivity	70%	75%	80%
Fleet Work Orders Processed	5,950	6,000	6,100
Employee Training and Certification Hours	1,250	2,500	2,500
FEMA Flood Plain Community Rating System Score	8	8	8
Citizen/Contractor Education Code Seminars	1	1	4

GOALS ACCOMPLISHED

- Awarded the Visionary Award for being the first fully connected City in the United States from the Infrastructure Automotive Technology Laboratories.
- Fleet Division recognized by Government Fleet Magazine as a Notable Fleet in 2019.
- Building Inspection Division fully implemented the online permitting process through SAGES system software.
- Traffic Division maintained a 100% operating efficiency for Fire & Emergency preemption services.
- Fleet Division collaborated with the IT Department to create a dashboard on Lucity to track cores and core returns, to ensure City receipt of proper credit on purchases for vehicle repairs.
- Traffic Division upgraded all school beacon system units to 4G cellular.
- Installed AI units in portable message boards, allowing the Traffic Division to program and view all boards through the Travel Safely application.
- Traffic Division minimized outdated batteries and eliminated potential leaks by updating battery back up systems for all intersections in Marietta Square.
- Fleet Division worked with IT and Risk Management to develop an accident reporting form accessible via gemNet.
- Obtained certification allowing the Engineering Division to teach and certify all City/BLW personnel in soil erosion control methods.
- Engineering Division began work to obtain a memorandum of agreement with the Georgia Soil & Water Conservation Committee to allow the City to review all plans relating to land disturbance activities.
- Operations Division updated all service, vendor, and material contracts that lowered operational costs for the City.
- Integrated a Diesel Exhaust Fluid (DEF) storage tank within the City fuel management system to improve service time and inventory tracking; thereby, allowing Fleet to purchase DEF in greater quantities and reduce annual cost.



Mountain to River Trail

PUBLIC WORKS

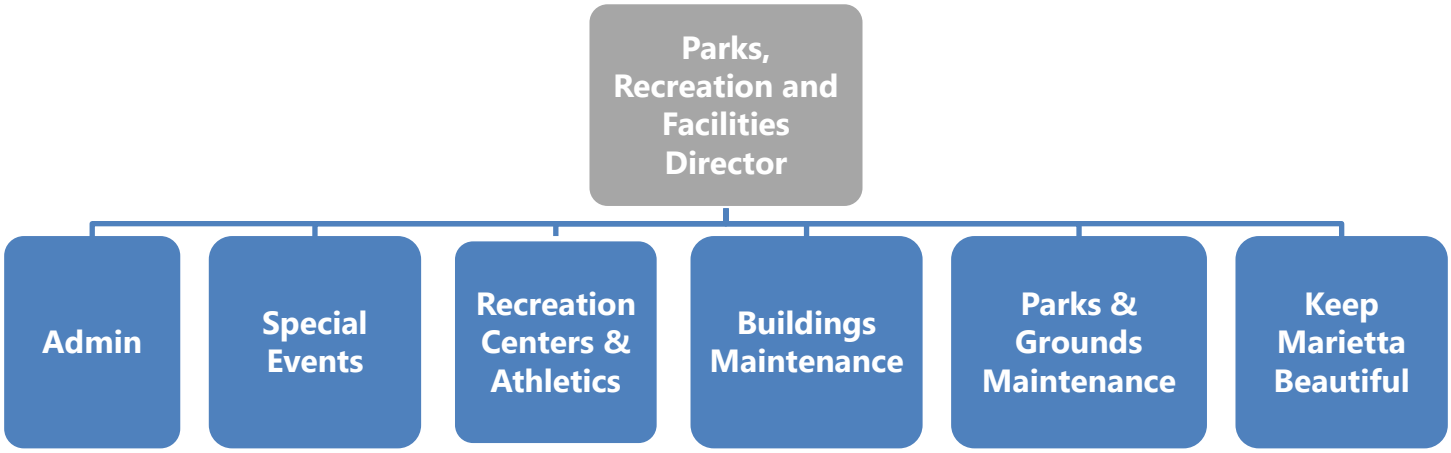
EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	4,936,343	5,091,167	5,140,453	5,488,401	6,552,651
Operating Services	2,236,868	2,492,649	2,229,945	2,166,273	2,360,105
Capital	187,156	649,835	91,483	301,379	0
Total Budget	**7,360,367**	**8,233,651**	**7,461,881**	**7,956,053**	**8,912,756**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Director of Public Works	1	1	1	1	1
Permits and Inspections Coordinator	0	0	0	1	1
Administrative Assistant II - Public Wks.	1	1	1	0	0
Deputy Director of PW - Engineering	0	0	1	1	1
Transportation Program Manager	1	1	0	0	0
City Engineer	1	1	1	1	1
Storm Water Engineer	1	1	1	1	1
Site Development Engineer	1	2	2	2	2
Field Engineer I/II/III	0	0	1	1	1
Civil Engineering Technician	1	1	0	0	0
Civil Engineering Assistant I/II/III	1	1	1	1	1
Storm Water Technician	1	0	0	0	0
Chief Building Official	1	1	0	0	0
Senior Building Trades Inspector I/II/III	2	2	2	2	2
Plans Examiner I/II/III	1	1	1	1	1
Inspector Building Trades I/II/III	2	2	2	2	2
Permit Technician I/II/III	2	2	2	2	2
Supervisor Sanitation	1	1	1	1	1
Admin. Assistant I - Sanitation	1	1	1	1	1
Foreperson Sanitation I/II/III	3	3	3	3	3
Route Driver I/II/III	10	10	10	10	10
City Service Worker I/II/III - Sanitation	25	25	25	25	25
Deputy Director of PW - Operations	0	0	1	1	1
Deputy Director of Public Works	1	1	0	0	0
Admin. Assistant I - Operations	1	1	1	1	1
PW Analyst/Safety Coordinator	1	1	1	1	1
Supervisor Streets	1	1	1	1	1
Foreperson I/II/III - Streets	4	4	4	4	4
Equipment Operator I/II/III - Streets	6	6	6	6	6
Maintenance Technician - Streets	1	1	1	1	1
City Service Worker I/II/III - Streets	14	14	14	14	14
Supervisor Traffic Services	1	1	1	1	1
Traffic Control Center Coordinator	1	0	0	0	0
Traffic Signal Systems Specialist I/II/III	1	1	1	1	1
Traffic Signal Apprentice I/II/III	4	4	4	4	4
Traffic Signal Technician I/II/III	3	3	3	3	3
Sign Technician I/II/III	1	1	1	1	1
Board of Const. Adj. Appeals Members	7	7	7	7	7
Total Budgeted Positions	**104**	**103**	**102**	**102**	**102**

PARKS, RECREATION AND FACILITIES



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

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

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

The Buildings Maintenance Division 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 Parks & 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 provide technical maintenance to all City buildings through preventative, routine, and emergency care.

GOALS AND ACTIONS

I. Provide technical maintenance for designated buildings and facilities

- Take proactive measures to protect assets through capital planning and preventative maintenance schedules.
- Thoroughly research contractual service providers through purchasing, evaluating services and outcomes annually.
- Work with other departments like IT to ensure security and web-based mechanical systems are kept up to date.

II. Generate environmental pride, a sense of ownership within the City, and enhance existing beautification efforts

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

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

- Continue to foster relationships with local organizations such as the Marietta Visitors Bureau, Downtown Marietta Development Authority, Branding Project, and Marietta Arts Council.
- Improve marketing association with lessees of City facilities such as the Aviation Sports Complex and Laurel Park Tennis Center, to provide great visitor experiences for tournament attendees.
- Ensure that Downtown Marietta and all City parks are impeccably maintained, sustaining the playground safety inspection program pursuant to National Recreation and Park Association (NRPA) standards.

IV. Improve efficiency of operations for all departmental divisions through enhanced technology

- Utilize the maintenance management system chosen to improve inventory management of parks, grounds and buildings supplies, equipment, and other infrastructure.
- Provide necessary training and procure hardware necessary to ensure that the maintenance management system is fully utilized by employees.
- Work with IT to implement an improved computerized maintenance management system to address work order flow.

V. Enhance and expand electronic media communications

- Continue to improve the Parks & Recreation website, training supervisors to monitor and update their areas of control.
- Promote website as a primary hub of communication, program registration, and up-to-date information.
- Strategically place registration links and keep REC1 updated to make the registration and navigation process seamless.

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

- Work with the Cobb Sports Council to augment existing user base to bring high quality tournaments and events to Franklin Gateway Sports Complex.
- Diversify athletic programs through in-house leagues or with high quality providers of instructional programs.
- Continue to increase offerings in fitness and wellness classes at Custer Park Sports and Fitness Center.

PARKS, RECREATION AND FACILITIES

PERFORMANCE MEASUREMENTS

Measurement	FY19 Actual	FY20 Estimate	FY21 Budget
Parks & Recreation:			
Youth Basketball Participants	255	260	300
Concerts on the Square	18	12	19
Festivals on the Square	9	5	7
City Special Events	10	6	8
Non-City Special Events	25	15	22
Recreation Center Hours of Operation/Week	89	95	95
Buildings & Grounds Maintenance:			
Projects	22	29	32
Work Orders	1,193	1,494	1,550
Vandalism Incidents	15	4	8

GOALS ACCOMPLISHED

- Improved public communication by updating the department website, providing online registration capabilities, and utilizing social media.
- Supported Marietta Tree Keepers and Keep Marietta Beautiful programs, hosting regular "adopt" programs, shredding events, and assisting with park cleanups.
- Maximized use of Franklin Gateway throughout the Fall and Spring months, (15) user groups utilized the facility on a weekly basis and (9) weekends were used for large tournaments with diverse sports.
- Provided technical and labor support for all City sponsored special events and activities conducted by local nonprofits.
- Issued over (20) film permits in FY19, and an additional (14) permits through March of FY20.
- Successful transition to Bermuda grass at the City Club Golf Course with the assistance of the course management.
- Installed new HVAC at the Custer Park Sports and Fitness Center, Public Safety Complex, Brumby event space restrooms, and the City Club; and, repaired/replaced cooling towers at the Public Safety Complex and City Hall.
- Continued upgrades to LED bulbs within City facilities including Custer Park Sports and Fitness Center, Hugh L. Grogan Jr. Community Center, large areas of the Marietta Museum of History, the City Club Lobby, and Municipal Court.
- Maintained playground safety inspection program, pursuant to National Playground Recreation Association standards.
- Continue to supply technical, landscape, and custodial services to all City facilities, a through the City work order system, which allows us to monitor and track all requests submitted.
- Assisted with upgrading security systems at City Hall and the Marietta Museum of History.
- Completed structural repairs, renovations, and UV protection installation at Brumby Hall, renovated the landscape at the Gone With the Wind Museum, and replaced flooring at the Museum of History.
- Finalized Parks Bond projects for Elizabeth Porter Park, Kirby Park, Glover Park, and Flournoy Park; trail renovations at Wildwood Park and Laurel Park; and a HVAC replacement and roof installations on three structures at Laurel Park.



Aerial View of Laurel Park Tennis Center

PARKS, RECREATION AND FACILITIES

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	1,929,924	1,912,238	2,339,693	2,351,723	2,786,864
Operating Services	1,199,035	1,156,927	1,610,962	1,565,655	1,598,109
Capital	302,695	122,286	161,471	572,242	0
Total Budget	**3,431,654**	**3,191,451**	**4,112,126**	**4,489,620**	**4,384,973**

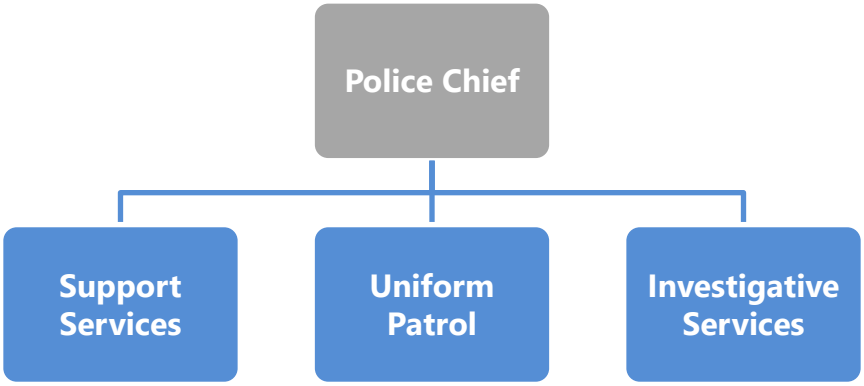
PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Director Parks, Rec. and Facilities	1	1	1	1	1
Deputy Director of Parks, Rec. and Facilities	0	0	0	0	1
Manager, Recreation and Park Services	0	0	1	1	0
Mgr. Parks, Landscape & Open Spaces	0.50	0.75	0	0	0
Administrative Assistant II	1	1	1	1	1
Community Engagement Supervisor	0	0	1	1	1
Parks & Recreation Superintendent	1	1	0	0	0
Recreation Supervisor	2	2	1	1	1
Recreation Coordinator	3	3	1	1	1
Recreation Leader	2	2	0	0	1
Recreation Leader (1 Part-Time)	0	0	0	0	0.5
Recreation Supervisor - Custer Prk.	1	1	1	1	1
Recreation Coordinator - Custer Park	0	0	1	1	1
Recreation Specialist - Custer Park	0	0	2	2	2
Recreation Leader - Custer Park	0	0	1	1	0
Recreation Coordinator - Franklin Gtwy.	0	0	1	1	1
Recreation Specialist - Franklin Gtwy.	0	0	1	1	0
Manager, Skilled Trades & Facilities Maint.	0	0	0	0	1
Superintendent of Buildings	1	1	1	1	0
Administrative Assistant I - Bldgs.	1	1	1	1	1
Senior Maintenance Technician	1	1	1	1	1
Maintenance Technician II	2	2	2	2	2
Maintenance Technician I	2	2	2	2	2
Dpty. Dir. Parks, Rec. and Fac. - Parks & Grds.	0	0	0	0	0.75
Manager, Parks and Grounds	0	0	0.75	0.75	0
Supervisor Parks & Grounds	0	0	0	0	1
Foreperson - Parks & Grounds	2	2	3	3	3
City Service Worker I/II - Parks & Grds.	9	9	11	11	11
Clean City Coordinator	1	1	1	1	0
Total Budgeted Positions	**30.5**	**30.75**	**35.75**	**35.75**	**35.25**

In FY2016-17, 50% of the position allocation for the Manager of Parks, Landscape & Open Spaces is allotted in the General Fund and 50% is in the City Parks Bond Fund.
In FY2018, 75% of the position allocation for the Manager of Parks, Landscape & Open Spaces is allotted in the General Fund, and 25% is in the City Parks Bond Fund.
In FY2019, the Manager of Parks, Landscapes & Open Spaces position was reclassified as a Manager, Parks and Grounds, with 75% funding allocation in the General Fund and 25% from the City Parks Bond Fund.
In FY2020-21, the Parks and Grounds Deputy Director of Parks, Recreation and Facilities position has 75% funding allocation in the General Fund and 25% from the City Parks Bond Fund.



POLICE



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

The Uniform Patrol Services Division is charged with the responsibility of taking appropriate action to protect life and property; preserve the peace; prevent crime; enforce 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, conducting building searches, drug searches, and tracking.



POLICE

MISSION STATEMENT

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

GOALS AND ACTIONS

I. Provide public safety services by preventing and reducing crime

- Develop recommendations for crime reduction in multi-occupancy structures.
- Adopt crime prevention measures for City parks and trails.
- Enhance crime prevention within large family entertainment venues.

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

- Research feasibility of enhancing security services technology and current software programs.
- Maintain review of operational readiness of current technology.

III. Increase opportunities for citizen involvement

- Research potential to host town halls and (3) educational meetings within each City zone.
- Plan and present an active shooter and gun safety seminar.
- Develop and implement delivery of information for scheduled meetings via social media and City website.

IV. Augment cyber and forensic capabilities

- Research feasibility of implementing a data analysis program for service calls.
- Enhanced investigation of Human Trafficking cases and Internet Crimes Against Children cases.



POLICE

PERFORMANCE MEASUREMENTS

Measurement	FY19 Actual	FY20 Estimate	FY21 Budget
Crime Caseload:			
Murder	6	4	2
Robbery	101	73	83
Aggravated Assault	84	92	122
Burglary	329	224	219
Larceny	1,692	1,540	1,531
Auto Theft	170	159	180
Internet Crimes Against Children Arrests	16	45	45
Compliance Rate with National and State Certification Standards	100%	100%	100%
% of Vehicle Purchases for Personal Patrol Vehicle Program (PPVP)	100%	100%	100%
% of Body Camera Purchases Provided to Effected Personnel	100%	100%	100%
Emergency Medical Training for Sworn Officers	100%	100%	100%
CIT Training for Sworn Officers	88%	100%	100%

GOALS ACCOMPLISHED

- Honored as one of three statewide recipients of the Curtis McClung-Motorola Award of Excellence for the Public Safety Ambassador (PSA) Program.
- Added four Public Safety Ambassadors (PSA) positions, increasing departmental ability to effectively provide support to citizens and officers.
- Utilized License Plate Readers (LPR) to identify stolen property and wanted persons within the City.
- Successful completion of a countywide supervisor management training program by several Marietta officers.
- Expanded investigative efforts for human trafficking and internet crimes against children.



(Left) MPD Talks to Local Businesses about the S.M.I.L.E. Program and LPR Technology to Solve Crimes
(Right) Rugby ATL Thanks Marietta Officers during Police Week for game day security

POLICE

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	12,849,236	13,524,062	13,961,030	14,728,020	15,636,467
Operating Services	2,149,646	2,107,068	1,800,558	2,179,710	2,212,676
Capital	462,859	480,213	361,266	154,262	0
Total Budget	**15,461,741**	**16,111,343**	**16,122,854**	**17,061,992**	**17,849,143**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Police Chief	1	1	1	1	1
Deputy Chief	2	2	2	2	2
Major	5	5	5	5	5
Sergeant	15	15	15	16	16
Lieutenant	8	8	8	8	8
Police Officer/Senior Officer	108	108	108	107	107
Police Officer (3 Part-Time)	0	0	0.5	1.5	1.5
Administrative Assistant III	1	1	1	1	1
Administrative Services Technician	2	2	2	2	2
Supervisor of Police Services	1	1	1	1	1
Police Service Representative I/II/III	0	0	18	18	18
Support Services Technician	3	3	3	3	3
Police Analyst	2	2	2	2	2
Fleet Maintenance Coordinator	1	1	1	1	1
Police Expense Coordinator	1	1	1	1	1
Police Service Representative	18	18	0	0	0
Parking Enforcement Officer	1	1	1	1	1
Prisoner Transport Officer	4.5	5	5	5	5
Bailiff PT (3 Part-Time)	1.5	1.5	1.5	1.5	1.5
PAL/Community Program Coordinator	1	1	1	1	1
Public Safety Ambassador	0	8	8	12	12
Total Budgeted Positions	**176**	**184.5**	**185**	**190**	**190**

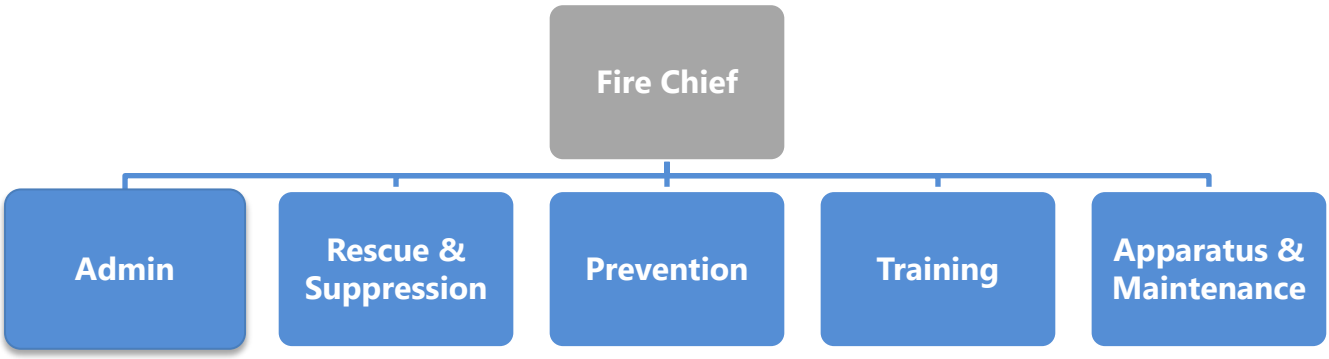






Marietta Community Showing their Support and Appreciation to the MPD

FIRE



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

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

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

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

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

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

FIRE

MISSION STATEMENT

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

GOALS AND ACTIONS

I. Maintain and improve response capabilities by retaining an Insurance Services Office (ISO) Class 1 rating

- Schedule the replacement of fire engines and ladder trucks, ensuring availability of dependable equipment for emergencies.
- Construct additions at Fire Station 52, 53, 54, and 55, improving the physical condition of each station.
- Finalize renovations at Fire Station 51 and 52, roof repairs at Station 53, and update exterior facades at Station 54 and 55.
- Replace hydraulic rescue tools, one set per year, to lessen the budget impact.
- Increase personnel by five to reduce overtime and increase department efficiency.

II. Increase firefighter safety and improve service delivery through completion of a Public Safety training facility



- Complete site preparation for the training facility by focusing on installation of gravel, road access, and a fire line.
- Construct public safety training building, tactical and drill facility, and public safety training props.
- Construct training tower and live fire training center.
- Expand training facility for use by all City departments.

III. Expand the MFD Community Risk Reduction program, targeting residential and business properties

- Collaborate with the Marietta Police Department in the neighborhood blitz program.
- Expand the Community Risk Reduction program, with continued collaboration with residents, schools, and businesses.
- Utilize newly acquired City video assets to educate target audience on safety and preparedness programs through social media campaigns.

IV. Reduce the risk of cancer for Firefighters

- Adhere to contaminated Personal Protective Equipment (PPE) guidelines in unit circular.
- Complete decontamination process of all gear after use in every fire.
- Equip all Firefighters with two sets of bunker gear.
- Continue annual medical physicals, compliance of mandatory fitness program, and promote a tobacco free lifestyle.

V. Partner with WellStar Health System to incorporate a fire station within the Kennestone Hospital campus

- Design and construct a fire station on the Kennestone Hospital campus, staffed with a fire engine and Quick Response Vehicle (QRV).
- Staff Quick Response Vehicle (QRV) with a Physician's Assistant (PA), and a Paramedic to treat patients in the field.
- Provide a rapid response to a high-risk campus using an engine company.

FIRE

PERFORMANCE MEASUREMENTS

Measurement	FY19 Actual	FY20 Estimate	FY21 Budget
Total Calls for Service (all incidents)	13,084	13,300	13,600
Units Dispatched to Calls for Service	17,750	17,950	18,100
Total Fire Calls	273	250	230
Structure fires	114	70	70
Emergency Medical Services Calls	7,423	7,600	7,800
Advanced Life Support Units in Service	9	9	9
Commercial Property Plans Reviewed	1,839	2,000	2,000
Business Inspections	4,700	5,000	5,000
Fire Investigations	35	40	40
% of EMS Responses in 6 Minutes or Less	67%	68%	69%
% of Recruits Employed After 1 Year	100%	100%	100%
% of Uniformed Personnel who are Paramedics	59%	61%	63%

GOALS ACCOMPLISHED

- Expanded the Community Risk Reduction (CRR) Program to include more neighborhood smoke alarm campaigns.
- Awarded the Firehouse Subs Public Safety Foundation Grant, allowing for the acquisition of a UTV vehicle for special response to Kennestone Mountain Park and events on the Marietta Square.
- Recruited (9) Firefighters and Advanced Emergency Medical Technician (AEMT) for the Suppression Division.
- Implemented mandatory policy which requires one hour of physical training each shift.
- Completed kitchen remodel of Fire Station 55, partial remodel of Fire Station 51, an equipped all stations with new furniture and mattresses.
- Replaced one ladder truck, one heavy squad truck, and purchased one air trailer with approved SPLOST funds.
- Replaced one light rescue vehicle and two staff vehicles with capital funds.



MFD Conducts a Neighborhood Blitz of Twin Oaks Drive, a Community Safety and Education Initiative

FIRE

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	11,135,137	11,320,016	11,707,568	11,987,436	13,000,030
Operating Services	946,677	928,540	1,146,636	1,028,542	1,039,047
Capital	113,741	67,636	414,855	171,092	0
Total Budget	**12,195,555**	**12,316,192**	**13,269,059**	**13,187,070**	**14,039,077**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Fire Chief	1	1	1	1	1
Administrative Assistant III	1	1	1	1	1
Deputy Fire Chief	1	1	1	1	1
Assistant Fire Chief - Suppression	3	3	3	3	3
Fire Station Commander - Suppression	6	6	6	6	6
Fire Lieutenant - Suppression	15	15	15	15	15
Master Fire Eng./Firefighter Eng./ Fire Eng. Medic	33	33	33	33	33
Master Firefighter/Firefighter I/II/III	61	61	61	62	62
Assistant Fire Chief - Prevention	1	1	1	1	1
Administrative Assistant II - Prevention	0	0	0	1	1
Administrative Assistant I - Prevention	1	1	1	0	0
Fire Commander - Prevention	2	2	2	2	2
Fire Prevention Specialist/Fire Lt. Prevention Ofc.	5	5	5	5	5
Assistant Fire Chief - Training	1	1	1	1	1
Administrative Assistant I - Training	1	1	1	0	0
Fire Commander - Training	1	1	1	1	1
Fire Lieutenant Officer -Training	2	2	2	2	2
Total Budgeted Positions	**135**	**135**	**135**	**135**	**135**



2020 Salute to Women Honoree, Assistant Fire Chief Christi Cronin, alongside Fire Chief Tim Milligan.

NON-DEPARTMENTAL

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

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

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

In addition the City collects auto rental excise tax in the amount of 3% on all rental cars within the city limits. The City distributes these collections via the Welcome Center to local museums, theaters and other non-profit organizations for the promotion of tourism in the downtown area. Tourism grants for FY2021 include the following: $68,670 for the Gone With the Wind Museum; $74,700 for the Marietta-Cobb Museum of Art; $160,000 for the Marietta Museum of History; $54,780 for the Earl Smith Strand Theatre; $8,300 for the Old Zion Baptist Church Heritage Museum; $12,450 for the Georgia Symphony Orchestra; $5,000 for the Marietta Square Branding Project; $14,940 for GA Metro Dance Theatre; $140,000 for City Services and Art in the Park; $5,000 for Cobb NAACP's Juneteenth event; $8,300 for the Georgia Ballet; $300,000 for the Marietta Welcome Center; $10,000 for the Marietta Visitor's Bureau; $16,600 for Cobb Landmarks; $6,960 for the Marietta Arts Council; and $8,300 for the Atlanta Lyric Theatre.

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

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

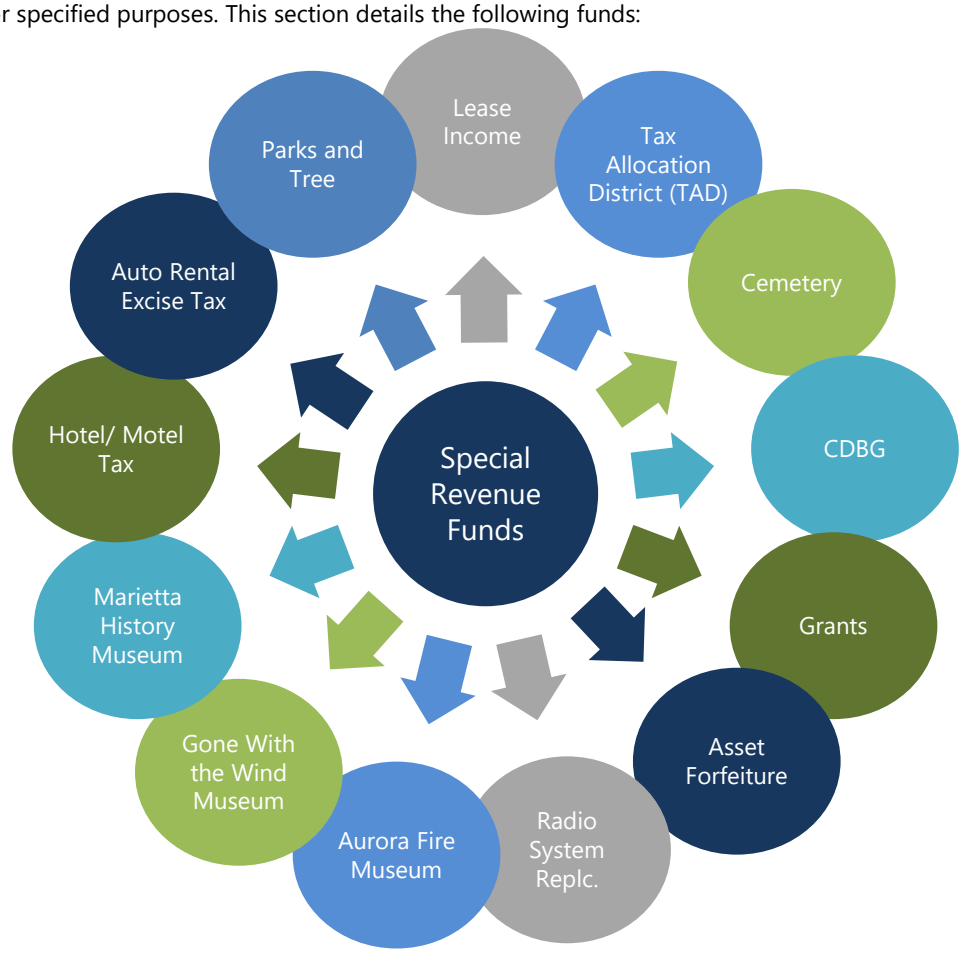
EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	0	0	0	0	-2,546,945
Local Tourism	824,554	1,313,520	916,863	977,000	900,000
Tourism - Cobb Convention Center	622,563	608,875	633,990	536,727	477,358
Tourism - Marietta Conference Center	972,687	941,866	960,142	821,058	726,000
Operating Services	578,753	587,383	515,452	563,228	642,211
Indirect Cost Transfer to BLW Fund	2,924,700	2,924,700	2,924,700	2,924,700	2,924,700
Transfer to Pension Fund	1,057,144	573,893	449,085	0	0
Transfer to Self-Insurance Fund	2,364,873	1,899,545	2,267,265	2,863,251	3,406,414
Capital	183,997	1,495	5,897	0	600,000
Total Budget	**9,529,271**	**8,851,277**	**8,673,394**	**8,685,964**	**7,129,738**

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

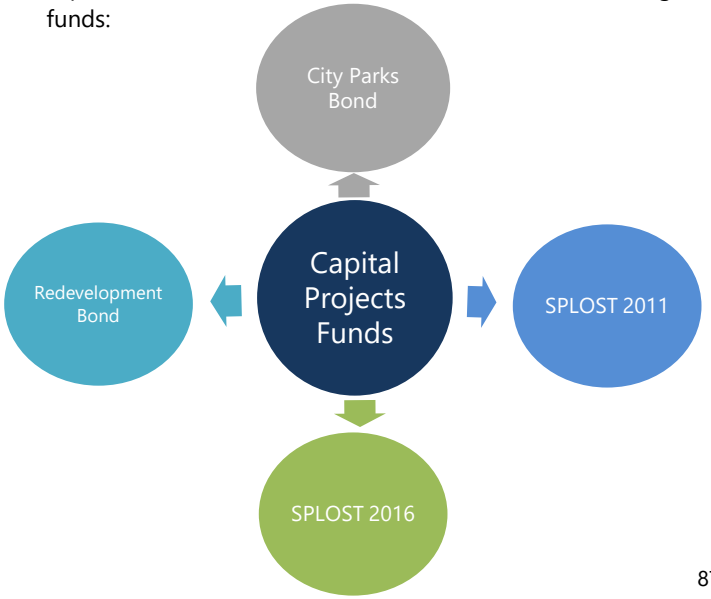
SPECIAL REVENUE FUNDS

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



CAPITAL PROJECTS FUNDS

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



DEBT SERVICE FUND

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



LEASE INCOME FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Operating Services	2,657,813	2,851,500	2,769,825	2,756,450	2,750,000

TAX ALLOCATION DISTRICT (TAD) FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Operating Services	851,154	851,155	851,155	1,680,916	0
Capital Projects	0	0	0	0	485,000
Total Budget	**851,154**	**851,155**	**851,155**	**1,680,916**	**485,000**

CEMETERY FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	12,542	66,604	42,733	84,867	94,647
Operating Services	90,447	78,068	48,262	59,835	74,150
Reserve Increase	0	0	0	0	86,241
Total Budget	**102,989**	**144,672**	**90,995**	**144,702**	**255,038**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
City Service Worker I/II - Parks & Grds.	2	2	2	2	2
Total Budgeted Positions	**2**	**2**	**2**	**2**	**2**



City Cemetery Supported by the Cemetery Fund

CDBG FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	178,665	194,544	180,826	175,034	185,942
Operating Services	130,169	237,873	99,846	255,584	362,214
Capital	160	0	0	153,705	0
Total Budget	**308,994**	**432,417**	**280,672**	**584,323**	**548,156**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Community Development Manager	1	1	1	1	1
Community Development Specialist	1	1	1	1	1
Total Budgeted Positions	**2**	**2**	**2**	**2**	**2**



CDBG Housing Rehabilitation Program Assists City Homeowners with Repairs

GRANTS FUND

The Grants Fund accounts for the purchases and projects related to the receipt of various federal, state and local grants. Police grants for technology, vehicles and K-9 programs have been received in the past. Expenditures from other grants, such as from Georgia Department of Transportation, include planning consultation services, downtown streetscape installation, a pedestrian bridge and walking trail construction. No confirmed grants had been awarded at the time the FY2021 budget was adopted.

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Operating Services	26,888	216,768	222,662	314,436	0
Capital	3,361,941	7,841	20,398	47,928	0
Total Budget	**3,388,829**	**224,609**	**243,060**	**362,364**	**0**

ASSET FORFEITURE FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Operating Services	126,809	254,577	177,987	217,930	1,000,000
Capital	600,068	203,310	351,165	280,936	0
Total Budget	**726,877**	**457,887**	**529,152**	**498,866**	**1,000,000**

SPLOST GRANT FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Capital	0	2,119,582	1,201,848	3,537,616	0
Total Budget	**0**	**2,119,582**	**1,201,848**	**3,537,616**	**0**

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	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Operating Services	-5,372	10,576	11,727	1,766	0
Capital	6,400	2,500	750	0	0
Total Budget	**1,028**	**13,076**	**12,477**	**1,766**	**0**



Aspen Visits the Aurora Fire Museum

MUSEUM OF HISTORY FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	0	62,740	139,830	154,040	167,115
Operating Services	0	41,680	84,991	98,187	87,287
Capital Budget	0	0	0	3,398	0
Total Budget	**0**	**104,420**	**224,821**	**255,625**	**254,402**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Museum Collections Manager	0	1	1	1	1
Museum Curator	0	1	1	1	1
Museum Assistant PT (1 part-time)	0	0.5	0.5	0.5	0.5
Total Budgeted Positions	**0**	**2.5**	**2.5**	**2.5**	**2.5**



Open for Visitors at the Marietta Museum of History

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 displaying the private collection of book and movie memorabilia owned by Dr. Christopher Sullivan. This collection is on lease to the City of Marietta and features an impressive compilation of artifacts related to the novel and film *Gone With the Wind*. During FY2018, the collection was relocated to Marietta's Brumby Hall.

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	35,759	35,341	70,733	70,964	108,752
Operating Services	90,774	91,880	90,131	64,689	96,398
Capital	0	185,665	53,622	78,944	0
Total Budget	**126,533**	**312,886**	**214,486**	**214,597**	**205,150**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Museum Facilities Coordinator I/II	0	1	1	1	1
Exhibit Coordinator PT	0.5	0	0	0	0
Total Budgeted Positions	**0.5**	**1**	**1**	**1**	**1**



Marietta's Brumby Hall, Home to the Gone With The Wind Collection

HOTEL/MOTEL TAX FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Operating Services	3,128,428	3,143,887	3,194,240	2,569,661	2,480,364

AUTO RENTAL EXCISE TAX FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Operating Services	476,388	575,024	719,729	667,871	584,000

PARKS AND TREE FUNDS

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Operating Services	66,319	104,131	39,782	3,737	0

CITY PARKS BOND FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	54,281	56,479	30,730	31,949	32,933
Operating Services	181,726	119,297	34,557	7,100	280,000
Capital	319,098	4,223,446	1,529,140	366,206	0
Total Budget	**555,105**	**4,399,222**	**1,594,427**	**405,255**	**312,933**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Manager, Parks and Grounds	0.00	0.00	0.25	0.25	0.25
Parks, Landscape & Open Spaces Mgr.	0.50	0.25	0.00	0.00	0.00
Total Budgeted Positions	**0.50**	**0.25**	**0.25**	**0.25**	**0.25**

In FY2016 and FY2017, 50% of the position allocation for the Manager of Parks, Landscape & Open Spaces is allocated in the City Parks Bond Fund and 50% is in the General Fund.

In FY2018, 25% of the position allocation for the Manager of Parks, Landscapes & Open Spaces is allocated in the City Parks Bond Fund and 75% is in the General Fund.

In FY2019, the Manager of Parks, Landscapes & Open Spaces position was reclassified as a Manager, Parks and Grounds, with 75% funding allocation in the General Fund and 25% from the City Parks Bond Fund.

In FY2020-21, the Parks and Ground Deputy Director of Parks, Recreation and Facilities position has 75% funding allocation in the General Fund and 25% from the City Parks Bond Fund.

REDEVELOPMENT BOND FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Operating Services	0	0	218	0	80,000
Capital	9,517,579	6,823,714	421,578	307,806	25,000
Total Budget	**9,517,579**	**6,823,714**	**421,796**	**307,806**	**105,000**

SPLOST 2011 FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Capital	4,364,383	4,205,086	2,649,199	2,509,129	5,911,195
Total Budget	**4,364,383**	**4,205,086**	**2,649,199**	**2,509,129**	**5,911,195**



Your SPLOST Dollars at Work with New Road Construction

SPLOST 2016 FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	88,107	250,508	524,797	576,798	726,429
Operating Services	492,087	14,825	65,044	376,774	287,490
Capital	7,831,744	6,755,671	11,362,196	5,175,092	14,914,807
Total Budget	**8,411,938**	**7,021,004**	**11,952,037**	**6,128,664**	**15,928,726**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Deputy Director of PW - Transportation	0	0	1	1	1
Traffic Engineer	0	1	0	0	0
Transportation Project Engineer	0	1	3	3	2
Transportation Project Manager	0	0	0	0	1
Transportation Project Inspector I/II/III	0	2	1	2	2
Traffic Control Center Coordinator	0	1	1	0	0
Transportation Accounting Coord. I/II/III	0	0	1	1	1
SPLOST Admin. Coordinator	0	1	0	0	0
Total Budgeted Positions	**0**	**6**	**7**	**7**	**7**



Streetscape Projects Supported by SPLOST Funding

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 FY21 are as follows:

Bond Issue	Principal	Interest	Total
Parks 2009D	1,170,000	58,500	1,228,500
Parks 2015 Refunding	195,000	526,450	721,450
Redevelopment 2013A	0	210,000	210,000
Redevelopment 2013B	2,835,000	2,122,015	4,957,015
Total	4,200,000	2,916,965	7,116,965

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

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

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Operating Services	11,066,573	11,011,726	7,968,726	7,145,976	9,333,676

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	3,665,831,000
Debt limit: 10% of assessed value	366,583,100
Less: Debt applicable to debt limit	70,820,000
Legal debt margin	295,763,100

We Are Strong When United

City of Marietta, Georgia



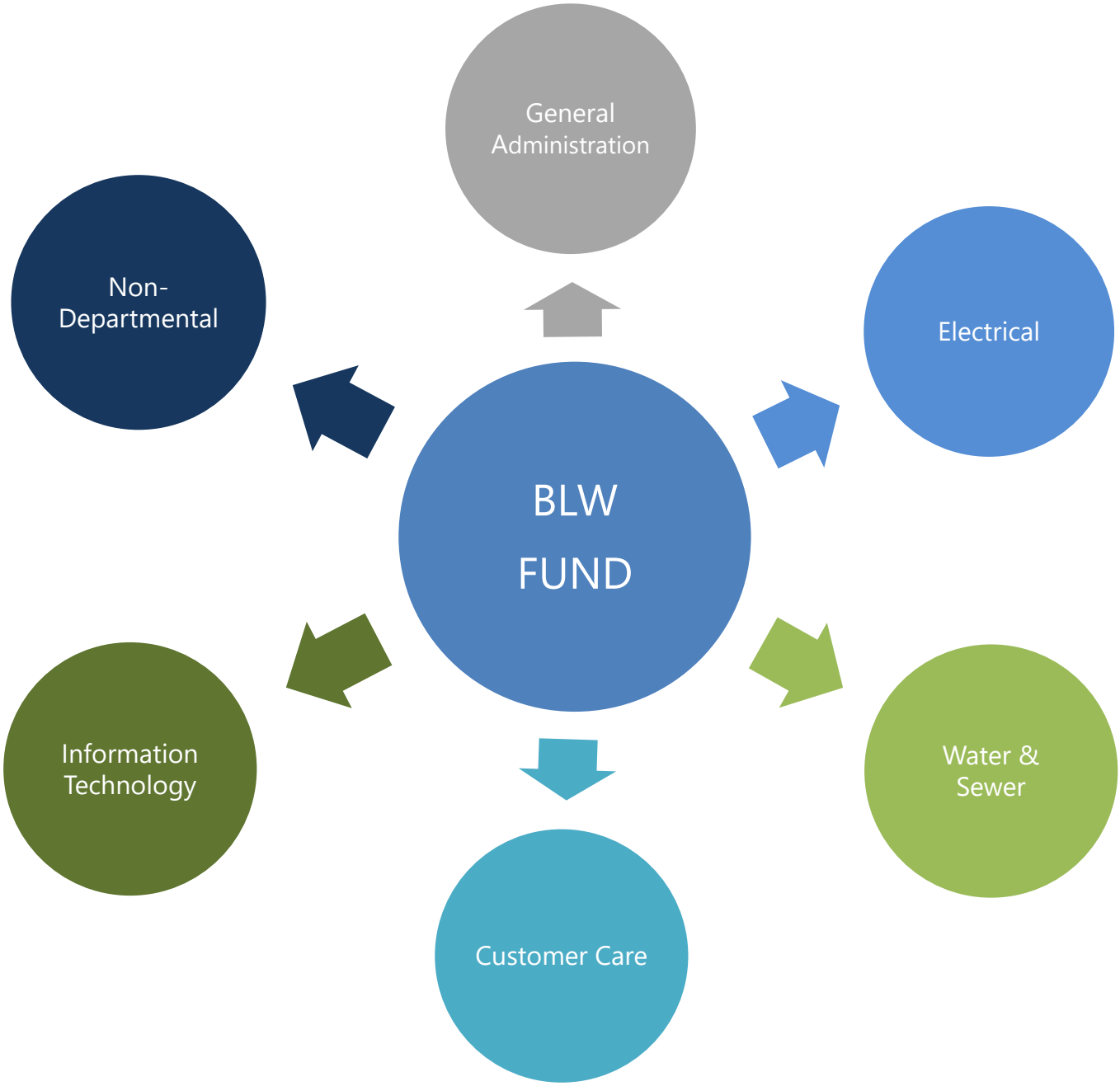




PROPRIETARY FUNDS

BOARD OF LIGHTS AND WATER FUND

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



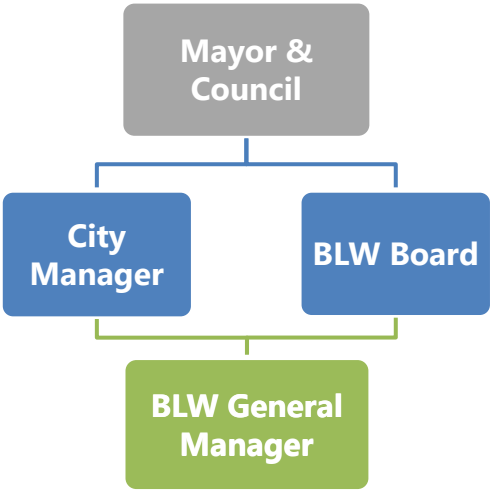


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BOARD OF LIGHTS AND WATER FUND
SUMMARIZED OPERATING BUDGET FY2021

BLW Fund Departments	Personal Services	Operating Services	Capital	Total Budget
General Administration				
BLW Board	29,400	20,800	0	50,200
General Manager's Office	291,365	161,417	0	452,782
Board Attorney	0	30,000	0	30,000
Total General Administration	**320,765**	**212,217**	**0**	**532,982**
Electrical				
Administration	337,698	200,276	13,750	551,724
Engineering	1,464,917	288,670	3,375,000	5,128,587
Marketing	215,984	106,486	22,474	344,944
Warehouse	412,965	49,145	30,000	492,110
Distribution	5,766,874	2,000,133	1,387,475	9,154,482
Operations & Maintenance	1,612,377	466,932	175,418	2,254,727
Cost of Goods Sold	0	78,478,804	0	78,478,804
Total Electrical	**9,810,815**	**81,590,446**	**5,004,117**	**96,405,378**
Water and Sewer				
Administration	648,273	147,037	37,375	832,685
Engineering	515,598	110,355	0	625,953
Pump Station Maintenance	171,480	18,925	4,000	194,405
Meter Maintenance	563,348	43,405	456,550	1,063,303
Water Distribution	753,510	439,493	5,051,375	6,244,378
Waste Water Collection	975,313	406,043	4,125,675	5,507,031
Cost of Goods Sold	0	17,897,723	0	17,897,723
Total Water and Sewer	**3,627,522**	**19,062,981**	**9,674,975**	**32,365,478**
Customer Care				
Administration	385,549	189,363	0	574,912
Customer Service	1,375,089	484,016	0	1,859,105
Meters and Services	762,113	98,890	50,000	911,003
Mail and Copy Center	122,515	835,874	0	958,389
Total Customer Care	**2,645,266**	**1,608,143**	**50,000**	**4,303,409**
Information Technology (IT)				
IT	1,275,545	1,658,181	125,000	3,058,726
Network Services	908,905	1,934,322	475,000	3,318,227
Service Desk	166,896	119,000	0	285,896
Total Information Technology	**2,351,346**	**3,711,503**	**600,000**	**6,662,849**
Non-Departmental	**748,174**	**23,641,054**	**0**	**24,389,228**
Total Operating Budget	**$19,503,888**	**$129,826,344**	**$15,329,092**	**$164,659,324**

BLW GENERAL ADMINISTRATION



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

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

The BLW has an annual budget of $164 million and currently employs approximately 197 people. It is the largest municipal utility in the State, serving 467,128 customers in electrical, 17,491 in sewer, and 18,793 in water.

GENERAL ADMINISTRATION

MISSION STATEMENT

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

GOALS AND ACTIONS

I. Improve financial performance of the BLW by increasing revenues and decreasing costs

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

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

- Review existing business processes and procedures to identify options for maximizing efficiency and productivity.
- Implement new technology to enhance planning, service delivery, operations, and customer service.
- Implement BLW strategy and goals for Distribution Automation; define quantitative measures for evaluating results.

III. Improve the public image of the BLW

- Actively promote the BLW within its customer service area.
- Ensure proper representation of the BLW through active participation in professional and civic organizations.
- Develop relationships with key customers, business partners, and community organizations.

IV. Develop Emergency Preparedness procedures and train employees to respond in emergency conditions

- Participate in disaster preparedness exercises with City and County departments, coordinating activities through the City's Crisis Management Center.
- Develop and practice emergency evacuation procedures for the BLW campus in the event of a City emergency.
- Develop and maintain the Emergency Operations Plan for utility services, ensuring continuity of essential business functions in the event of an emergency that requires working from alternate facilities and locations.

V. Improve customer service and satisfaction

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

VI. Establish a human resource plan to meet future business needs

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

GENERAL ADMINISTRATION

PERFORMANCE MEASUREMENTS

Measurement	FY19 Actual	FY20 Estimate	FY21 Budget
Meetings Held:			
Board of Lights and Water – Regular	12	11	12
Board of Lights and Water – Special	1	2	1
Board of Lights and Water Committees	4	3	4
Resolutions Executed	12	15	15

GOALS ACCOMPLISHED

- Successfully completed $9.6 million in capital projects for electric, water, and sewer infrastructure.
- Implemented various technology improvements that included virtualizing the SCADA network; executing a digital and web accessible platform for the City/BLW website; launching closed captioning services for City Council and BLW Board meetings; the implementation of Power software to monitor large electric use customers; renewing cyber and table-top training; the installation cell phone mounts in all City vehicles; establishing a educational program and campaign for phishing concerns; implementing the Trimble PSA module for Power; making upgrades to 50% of switches and routing gear for the enterprise, 90% of the Windows server operating systems, Trimble OMS, BLW outage IVR, Central Square, and utility billing.
- Customer Care continued enhanced meter reading communications through installation of Tantalus Versa Collectors; implemented "remote deposit capture" to expedite the deposit of funds to the bank; continued the use of telephone payment extensions; and reduced the bad debt ratio through consistent collection practices.
- Marketing efforts included winning 31 Customer Choice Jobs, which resulted in an annual revenue of $357,166; conducting multiple audits including 1,827 online audits, 11 security light audits that resulted in $48,335 of additional revenue, and a billing audit focused on key accounts with an outcome of $85,890 added revenue; offered a total of $5,965 in energy efficiency rebates and $1,650 in toilet retrofit rebates.
- Marietta Power recertified as a Diamond Level Reliable Public Power Provider (RP3), the highest level RP3 recognition from the American Public Power Association for providing consumers with the highest degree of reliable and safe electric service for the 3rd consecutive term; received the 2019 Jeff Cook Safety Award of Excellence at the Diamond Level from the Georgia Municipal Safety Task Force and Electric Cities of Georgia, for dedication and commitment to achieving an environment of safety excellence.
- The Water department awarded the Gold/Platinum Award for Wastewater Collection System of Excellence from the Georgia Association of Water Professional (GAWP), a status held by those who have won the Wastewater Collection System of Excellence Gold Award for five consecutive years; also awarded the Gold/Platinum Award for Water Distribution System of Excellence from the Georgia Association of Water Professionals, Platinum Status indicates the Water Distribution System of Excellence Gold Award was won for five consecutive years.
- Maintained yearly professional, technical, and safety training and certification according to Federal and State requirements to ensure exceptional customer service.
- Pursued natural gas marketing to expand utility offerings to customers.

Marietta Power Water

GENERAL ADMINISTRATION

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	278,102	292,546	306,485	316,796	320,765
Operating Services	284,568	148,041	146,544	142,437	212,217
Capital	0	1,999	39,505	0	0
Total Budget	**562,670**	**442,586**	**492,534**	**459,233**	**532,982**

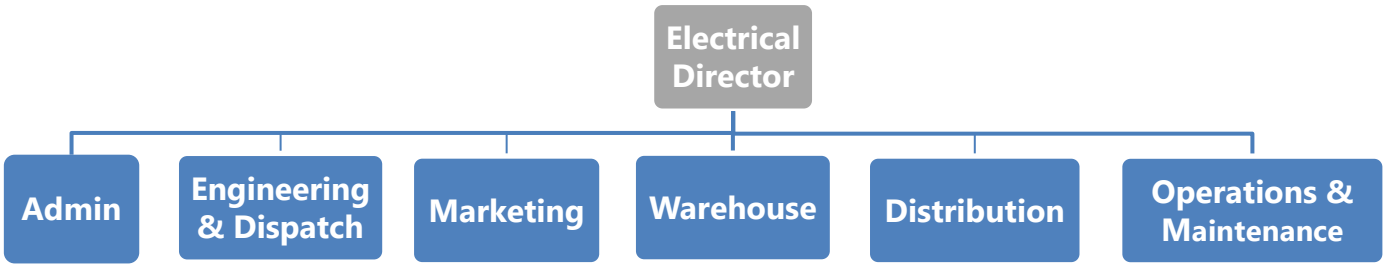
PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
BLW General Manager	1	1	1	1	1
Executive Assistant	1	1	1	1	1
Board Chairperson	1	1	1	1	1
Board Members	6	6	6	6	6
Total Budgeted Positions	**9**	**9**	**9**	**9**	**9**



City of Marietta Board of Lights and Water

ELECTRICAL



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

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

The responsibility of the Marketing Division is to increase profitable electrical sales to new and existing customers and to locate new enterprises in the service area while ensuring a high level of customer satisfaction, value, and loyalty. It is responsible for the promotion of energy efficiency, water conservation, and education in all market segments. Based on market research, the division develops new programs, services and advertising to capture competitive loads, increases revenues and customer satisfaction, and promotes energy efficiency and water conservation efforts. The Marketing Division coordinates efforts with the Economic Development Division to ensure that all programs and services are focused on the specific needs of the customer.

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

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

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

ELECTRICAL

MISSION STATEMENT

Deliver reliable and cost competitive electric energy to our customers through continued implementation of best practices of design, construction, and operation and maintenance of the electrical distribution system. To increase profitable sales to new, existing, and Customer Choice customers; while ensuring a high level of customer satisfaction, value, and loyalty.

GOALS AND ACTIONS

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

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

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

- Train personnel in best practice work safety standards, while responding to and reporting all incidents.
- Ensure emergency plans and mutual aid agreements are updated.
- Communicate outage, safety, and other emergency information to the public through the BLW website.

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

- Replace street and security lights with LEDs.
- Provide optimal designs to customer choice and corridor opportunity jobs.
- Collaborate with other departments and customers on beautification projects and plan reviews.

IV. Increase customer satisfaction through outreach and involvement initiatives

- Evaluate and implement the most recent customer satisfaction surveys.
- Continue outreach efforts to large commercial customers.
- Deliver monthly digital newsletters to residential, commercial, and industrial customers.

V. Promote business relationships with community, civic, educational, business, and other organizations

- Provide excellent customer service to Key Accounts by providing around the clock access to Key Account Managers.
- Continue to expand the Partners in Education program and provide support to other educational institutes.
- Expand involvement with the Cobb County Chamber of Commerce and other local civic organizations.

VI. Enhance customer loyalty by offering programs that enable customers to be more cost efficient

- Continue to develop, implement, and monitor effective conservation and efficiency programs for utility customers.
- Coordinate with the Operations and Maintenance Division (O&M) to conduct quarterly Key Account evaluations, with the goal of proactively improving reliability.
- Implement new and varied rates for customers.

ELECTRICAL

PERFORMANCE MEASUREMENTS

Measurement	FY19 Actual	FY20 Estimate	FY21 Budget
New Customer Work Orders	334	372	350
Lighting Repair Work Orders	1,407	1,475	1,400
Line Clearance (Miles)	70	74	65
Trees Removed on System	545	530	525
Meter Site Audits	322	350	350
Transformer Infrared Scanning	589	550	570
System Average Interruption Duration (Minutes) - January to December	100	90	70
Vehicular Incidents	8	4	0
Personnel Injuries	13	0	0
Miles of Overhead Scanned	0	255	255
Residential High Efficiency Toilet Rebates	$0	$3,000	$5,000
Identify All Customer Choice Opportunities	100%	100%	100%
Customer Choice Wins	67%	75%	100%
Commercial High Efficiency Toilet Rebates	$0	$0	$13,000
Residential Energy Efficiency Rebates	$6,575	$6,000	$5,000
Key Accounts Billing Audit	$9,736	$86,000	$15,000
Outdoor Lighting Audit (Key Accounts, Residential, Commercial)	$83,886	$20,000	$50,000

GOALS ACCOMPLISHED

- Completed duct bank and electrical system work for the new Kennestone Emergency Department.
- Connected 3 SCADA switches to the fiber optic network.
- Installed or retrofitted approximately 1,000 LED security lights.
- Performed inspections and repairs for over 225 pad-mounted underground transformers.
- Completed 69 miles of tree line clearance and removed 865 trees.
- Replaced a Bucket Truck, Digger Derrick, Ford F150, and two Ford F350's.
- Inventory audit completed for the BLW warehouse.
- Safety incentive program benchmark met by 92% of employees.
- Two employees graduated from the Electric Cities of Georgia (ECG) course, while four additional employees enrolled in the three year program.
- Recipient of the 2020 American Public Power Association (APPA) RP3 Diamond Award, and the Electric Cities of Georgia (ECG) Jeff Cook Award for Safety Excellence.
- Completed quarterly infrared scanning for 21 substations and 25 Key Account locations.
- Performed field testing for over 300 transformer rated metering installations.
- Competent Person Trenching & Excavation training completed by forty-two employees.
- One employee became an International Society of Arboriculture (ISA) Certified Arborist.
- Began pilot for FDIR (Fault Detection, Isolation, and Restoration) on our worst performing feeder.
- Achieved a 75% success rate for all customer choice opportunities.
- Awarded three Customer Choice jobs with an outcome of $357,166 in additional revenue.
- Developed and implemented customer satisfaction surveys for residential, commercial, and Key Account customers; which improved customer satisfaction.
- Increased electric revenue by auditing (18) accounts and rectifying billing for security light accounts, with an outcome of $91,651 in annual revenue. Billing audits were also conducted on Key Account customers.
- Improved residential customer loyalty by providing energy efficiency and high efficiency toilet rebates.
- Collaborated with Operations and Maintenance (O&M) to evaluate service for all Key Account customers.
- Delivered newsletters to residential, commercial, and industrial customers; while investigating and beginning to implement other modes of communication with customers.

ELECTRICAL

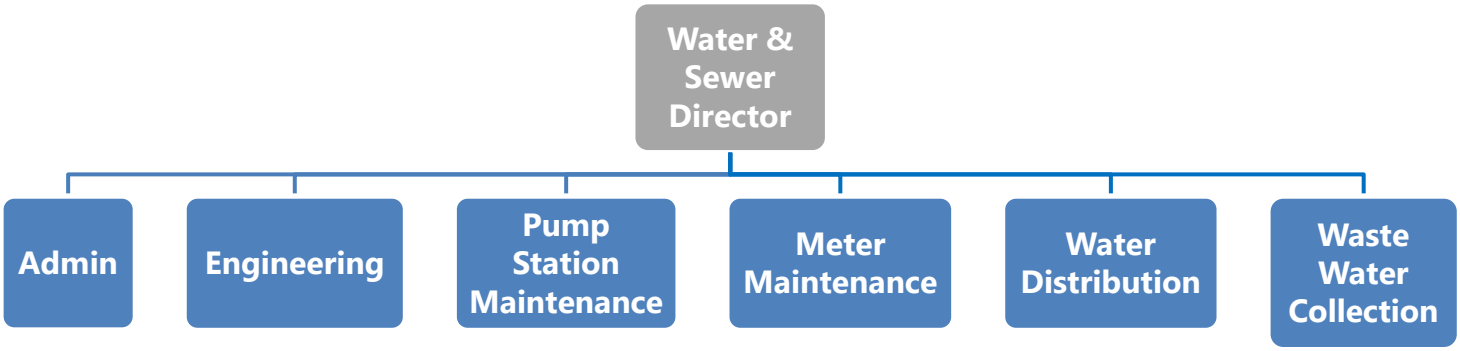
EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	7,897,162	8,380,987	8,734,719	9,066,247	9,810,815
Operating Services	3,299,957	3,064,433	3,665,661	3,105,775	3,111,642
Cost of Goods Sold	87,618,390	83,246,050	86,116,215	84,126,848	78,478,804
Capital	7,285,014	5,902,173	6,231,682	4,675,750	5,004,117
Total Budget	**106,100,523**	**100,593,643**	**104,748,277**	**100,974,620**	**96,405,378**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Electrical Director	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1
Training & Safety Manager	1	1	1	1	1
Engineering Manager	1	1	1	1	1
Electrical Engineer	1	1	1	1	1
Supervisor of System Design	1	1	1	1	1
Electrical Designer I/II/Senior Elect. Designer	5	5	5	5	5
Electrical Engineering Assistant	1	1	1	1	1
Supervisor Power Control	1	1	1	1	1
Pwr. Ctrl Tech/Master/Senior Pwr. Ctrl. Tech	5	5	5	5	5
Electrical Support (1 Part-Time)	0	0	0	0	0.5
Marketing Administrator	1	1	1	1	1
Marketing Representative	1	1	1	1	1
Warehouse Manager	1	1	1	1	1
Foreperson Warehouse	1	1	1	1	1
Material Processor I/II	3	3	3	3	3
Operations Manager Distribution	1	1	1	1	1
Electrical Distribution Coordinator	1	1	1	1	1
Supervisor Electrical	2	3	3	3	3
Foreperson Electrical	8	8	8	8	8
Apprentice Line Worker/Line Worker	31	31	32	32	32
Supervisor Tree Crews	1	1	1	1	1
Foreperson Tree Crews	1	1	1	1	1
Apprentice Tree Trimmer/Tree Trimmer	2	2	2	2	2
Operations Manager Substation Metering	1	1	1	1	1
Utility Locator Electrical	2	2	2	2	2
Supervisor Meters O&M	1	1	1	1	1
Supervisor Substation O&M	1	1	1	1	1
Apprentice/Electrical/Senior Technician	8	9	8	8	8
Thermography Technician	1	1	1	1	1
TOTAL BUDGETED POSITIONS	**86**	**88**	**88**	**88**	**88.5**

WATER AND SEWER



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

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

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

The Meter Maintenance Division'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 for this division include the maintenance of fire hydrants, variable sized water mains, control valves, and water connections.

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

WATER AND SEWER

MISSION STATEMENT

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

GOALS AND ACTIONS

I. Reduce sanitary sewer overflows

- Clean 35% of the collection system each year, which includes priority cleaning of 103,000 feet.
- Apply chemical treatment for root control to 4% of the collection system, approximately 60,000 feet per year.
- Inspect all businesses and complete reporting to ensure program compliance with grease control device requirements.

II. Improve system reliability with infrastructure improvements

- Replace 1% of priority water lines as recommended by condition assessments, a replacement rate of 18,300 feet per year.
- Replace 1% of priority sewer lines as recommended by condition assessments, a replacement rate of 16,000 feet per year.
- Complete upgrades and rehabilitation to the Campbell Hill, Sugar Hill, and Redwood water pump stations on a rotational basis or as needed each year.

III. Maintain drinking water quality standards as they relate to water distribution systems

- Perform unidirectional flushing of 10% of the distribution system, encompassing 9 routes and 80,000 feet per year.
- Execute 70 bacteria samples each month to meet water quality standards of the Environmental Protection Division (EPD).
- Prepare and distribute the annual Water Quality Report.

IV. Maximize water revenue by reducing real and apparent water loss

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

V. Provide training for all employees in accordance with State law requirements

- Complete employee training for system operators, safety, and technical expertise.
- Maintain compliance with Federal and State regulations.



WATER AND SEWER

PERFORMANCE MEASUREMENTS

Measurement	FY19 Actual	FY20 Estimate	FY21 Budget
Collection System Cleaning (10% - 558,000 feet/year)	851,540	569,557	558,000
Collection System Chemical Root Control Application (4% - 60,000 feet/year)	64,105	60,000	65,000
Priority Water Line Replacement	0	14,200	8,000
Priority Sewer Line Replacement	0	12,800	9,800
Distribution System Unidirectional Flushing (10% - 180,000 feet/year)	54,461	180,000	180,000
Large Meter Testing & Calibration (196 meters/year)	186	168	196
Medium Meter Chamber Replacement (188 meters/year)	155	90	188
Small Meter Replacement (7.5% - 1,240 meters/year)	1,210	1,240	1,240
Operator Certification Training	1,116	729	800

GOALS ACCOMPLISHED

- Achieved goal of 2.6 Sanitary Server Overflows (SSOs) per 100 milles of collection system pipe.
- Completed 27.9 hours of training per employee, exceeding benchmarks for similar sized utility companies.
- Awarded the Gold/Platinum Award for Wastewater Collection System of Excellence from the Georgia Association of Water Professional (GAWP).
- Recipient of the Gold/Platinum Award for Water Distribution System of Excellence from the Georgia Association of Water Professionals (GAWP).



Water & Sewer Employees Hard at Work

WATER AND SEWER

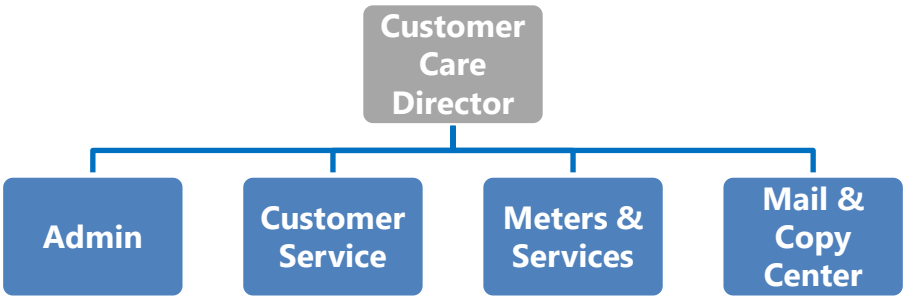
EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	3,020,208	3,108,778	3,214,132	3,319,852	3,627,522
Operating Services	1,151,571	1,058,910	1,384,271	904,684	1,165,258
Cost of Goods Sold	17,805,307	17,465,696	17,722,274	18,754,396	17,897,723
Capital	3,825,637	6,159,774	6,601,044	8,387,448	9,674,975
Total Budget	**25,802,723**	**27,793,158**	**28,921,721**	**31,366,380**	**32,365,478**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Director of Water & Sewer	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Operations Manager Water & Sewer	1	1	1	1	1
Environmental Compliance Coordinator	1	1	1	1	1
Projects Planner Water & Sewer	1	1	1	1	1
Inspector Water & Sewer	1	1	1	1	1
Dispatcher Water & Sewer	1	1	1	1	1
Engineering Manager	1	1	1	1	1
Utility Services Administrator	1	1	1	1	1
Inspector Water & Sewer	2	2	2	2	2
GIS Coordinator Water & Sewer	1	1	1	1	1
Foreperson I/II/III - Pump Station	1	1	1	1	1
System Operator II - Pump Station	0	0	0	1	1
Pump Station Mechanic	1	1	1	0	0
Supervisor Meter Maintenance	1	1	1	1	1
Apprentice/System Operator I/II - Meters	4	4	4	4	4
Water Meter Service Worker	2	2	2	2	2
Supervisor - Water Distribution	1	1	1	1	1
Foreperson I/II/III - Water Distribution	2	2	2	2	2
Apprentice/System Operator I/II - Water	4	4	4	4	4
Senior Utility Locator - Water Distribution	1	1	1	1	1
Utility Locator - Water Distribution	1	1	1	1	1
Supervisor - Sewer	1	1	1	1	1
Foreperson I/II/III - Sewer	3	3	3	3	3
Apprentice/System Operator I/II - Sewer	9	9	9	9	9
Total Budgeted Positions	**43**	**43**	**43**	**43**	**43**

CUSTOMER CARE



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

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

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

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

CUSTOMER CARE

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

GOALS AND ACTIONS

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

- Continue to increase strength of communications for Tantalus Meter Reading system.
- Implement an online application process for residential customers.
- Implement online payment extensions.

II. Provide timely and meaningful communications to our customers

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

III. Maximize efficiency of operations to reduce overall operating costs

- Maintain an average customer service wait time of 4.5 minutes or less.
- Maintain a bad debt of .50% of revenues.
- Review Meter Data Management solutions.

IV. Promote efficiency of operations internally

- Maintain monthly outbound phone report to track number of calls completed based on number of accounts on the delinquency call-out list.
- Manually read 1,500 electric meters per year and inspect meter boxes.
- Manage vendor contracts to ensure we maintain a professional campus for the BLW administrative facility.

V. Administer employee training designed to help them stay apprised of industry issues, current events, and services

- Execute annual training session for customer service staff focused on quality customer care, personal, and professional development.
- Continue to build and utilize portfolio of Business Intelligence (Cognos) reports to improve Customer Care operation.
- Document all Customer Care standard operating procedures and processes.

VI. Maintain rate administration procedures to help ensure accuracy of customer utility bills

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

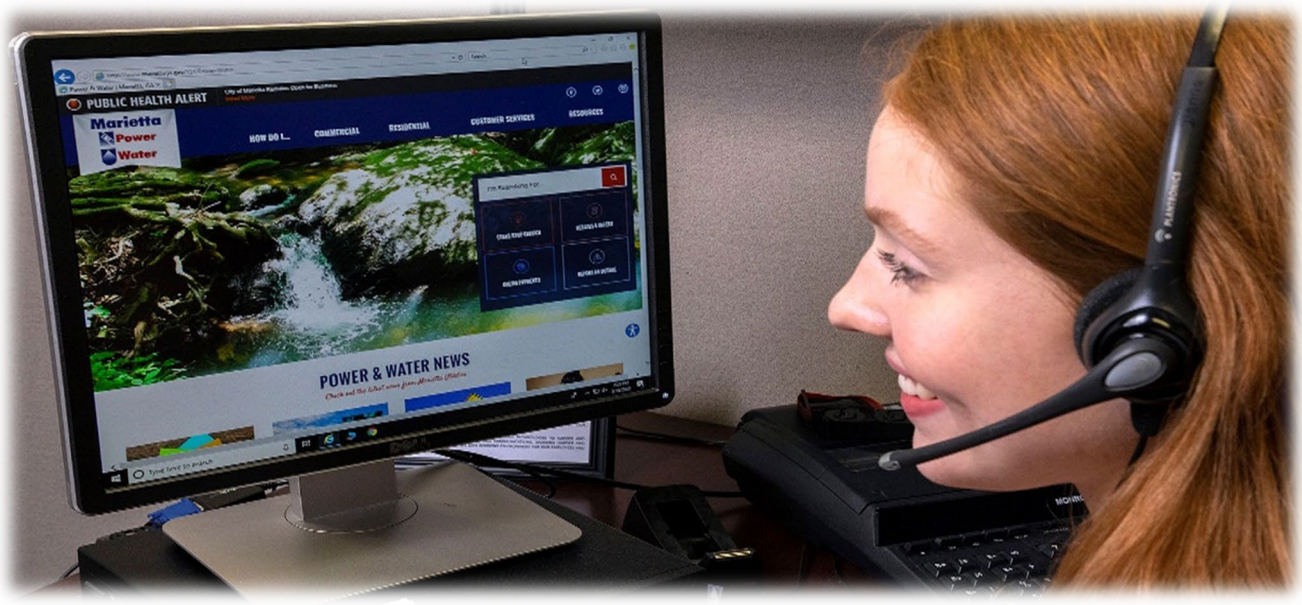
CUSTOMER CARE

PERFORMANCE MEASUREMENTS

Measurement	FY19 Actual	FY20 Estimate	FY21 Budget
Number of Customer Phone Calls	90,293	87,147	87,000
Number of Meter Readings	863,370	864,000	864,000
Meter Reading Hours	5,046	5,000	4,500
Number of Utility Disconnections	10,564	10,500	10,500
Uncollectible Receivables (% of revenue)	0.20%	0.35%	0.35%
Average Wait Time per Customer Call (min:sec)	3:22	4:06	3:00

GOALS ACCOMPLISHED

- Tested billing system upgrade to ensure proper functionality.
- Documented monthly process for billing and collection of Sanitation accounts.
- Expanded the Tantalus Meter Readying system by adding data collection devices.
- Completed testing of on-line application process for residential customers.



Marietta Power & Water Representative Providing Customer Support

CUSTOMER CARE

EXPENDITURE SUMMARY

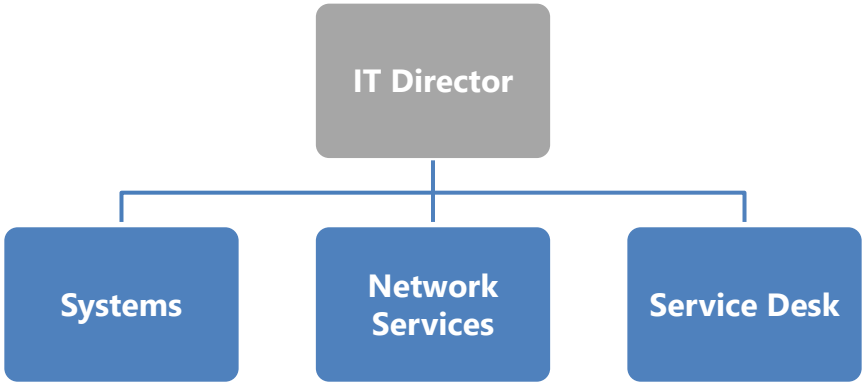
Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	2,161,872	2,219,444	2,324,644	2,416,228	2,645,266
Operating Services	1,368,987	1,309,699	1,358,094	1,371,265	1,608,143
Capital	72,612	204,294	79,739	47,973	50,000
Total Budget	**3,603,471**	**3,733,437**	**3,762,477**	**3,835,466**	**4,303,409**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Director of Customer Care	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Customer Care Analyst	2	2	2	2	2
Customer Service Manager	1	1	1	1	1
Customer Service Supervisor	2	2	2	2	2
Customer Service Representative I/II/III	15	15	15	15	15
Final Billing Representative	1	1	1	1	1
Customer Service Data Specialist	1	1	1	1	1
Cashier	3	3	3	3	3
Receptionist	0	0	0	1	1
Switch Board Clerk	1	1	1	0	0
Meters & Services Manager	1	1	1	1	1
Foreperson Meters and Services	1	1	1	1	1
Lead Meter Reader	1	1	1	1	1
Meter Reading Specialist	2	2	2	2	2
Collections Representative	2	2	2	2	2
Meter Service Worker	2	2	2	2	2
AMR Field Technician	2	2	2	2	2
Supervisor Mail and Copy Center	1	1	1	1	1
Mail Clerk	1	1	1	1	1
Total Budgeted Positions	**41**	**41**	**41**	**41**	**41**



INFORMATION TECHNOLOGY



The Information Technology (IT) Department is a support function that supplies all City departments with computer-related service and information. All departments and divisions in the City depend on the IT function for information storage, manipulation, processing, and analysis. The objectives of the department are to provide fast, efficient methods of electronic data processing, 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 enterprise server support, voice and data networking, and supervision of the City's computing infrastructure. It also manages emergency and non-emergency communication devices and oversees the Crisis Management Center.

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

INFORMATION TECHNOLOGY

MISSION STATEMENT

To provide the 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

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

- Improve communication to customers and citizens through the implementation of a mass notification platform.
- Enhance payment options for all payment systems.
- Provide a new point of sale and web portal system for City Museums.

II. Enhance data driven decision making for the City/BLW

- Implement a new business intelligence tool for the enterprise.
- Improve applicant screening through automation.
- Review and refine prediction tools to reduce or eliminate unforeseen costs.

III. Expand Smart City initiatives

- Improve and develop the Travel Safely Network.
- Broaden use of the metering infrastructure for Marietta Power and Water.
- Refine and improve parking for downtown Marietta.

IV. Enhance City/BLW operational efficiency and productivity

- Develop an intelligence model that enhances departmental communications.
- Expand mobility for operational workers.
- Implement Failure/Detection/Isolation/Recovery (FDIR) for all operations.

V. Advance cybersecurity for the City/BLW

- Enhance the existing City Incident Response Plan (IRP).
- Perform an annual assessment of the network and application security.
- Implement a file monitoring tool to protect critical City/BLW information.

VI. Improve and maintain the overall IT infrastructure

- Provide a robust and secure IT infrastructure that fosters collaboration and access to critical business data.
- Review hosted or cloud solutions to reduce operational costs and maximize efficiency.
- Replace enterprise endpoint and server hardware cyclically to prevent emergencies and reduce expenditures.

INFORMATION TECHNOLOGY

PERFORMANCE MEASUREMENTS

Measurement	FY19 Actual	FY20 Estimate	FY21 Budget
Computers/Laptops	710	712	715
Mobile Devices	105	126	135
Cellular Devices	175	184	190
Desktop Phones	535	535	540
Physical Servers	28	34	35
Virtual Servers	98	106	108
Physical Storage	100	120	120
Service Desk Tickets	5,156	5,289	5,500
System Access Requests	200	292	300

GOALS ACCOMPLISHED

- Implemented secure e-mail functionality for the enterprise division.
- Replaced City Council and BLW Board audio visual technology in the Council Chambers.
- Introduced closed captioning features for all public meetings.
- Ensured that the City/BLW websites are accessible to all citizens.
- Implemented online inspections and permits.
- Migrated to a new power modeling application for Electrical Engineering.
- Replaced plotter equipment for the Geographic Information System (GIS) division.
- Migrated from Windows Server 2008 to Window Server 2012 and 2016.
- Implemented physical access control for City Hall.
- Provided fiber link for the new Fire Station 56.
- Installed power monitoring for BLW high demand customers.
- Migrated anti-virus to the Cloud.
- Converted Marietta PD from Uniform Crime Reporting (UCR) to the National Incident-Based Reporting System (NIBRS).
- Replaced Oracle Management Server (OMS) server for Electric and Water.
- Upgraded iSeries to version 7.3.



Sanitation Services Talk Trash Application that Provides City Customers with Sanitation Schedules and Reminders

INFORMATION TECHNOLOGY

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	2,006,337	1,948,300	2,193,818	2,254,438	2,351,346
Operating Services	2,956,402	2,918,817	3,258,534	3,610,041	3,711,503
Capital	749,704	603,865	435,103	606,042	600,000
Total Budget	**5,712,443**	**5,470,982**	**5,887,455**	**6,470,521**	**6,662,849**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Director of IT	1	1	1	1	1
Deputy Director Proj. Mgmt. Visual Image Design	0	0	1	1	1
Deputy Director/Project Manager	1	1	0	0	0
Administrative Assistant II	1	1	1	1	1
Systems Manager	1	1	1	1	1
Senior Programmer Analyst II	1	1	1	1	1
Systems Administrator	1	1	1	1	1
Systems Analyst	1	2	2	2	2
Systems Developer	1	1	1	1	1
GIS Analyst	2	2	2	2	2
Senior Business Analyst	1	0	0	0	0
Technology Specialist - Information Technology	1	0	0	0	0
Network Services Manager	1	1	1	1	1
Network Administrator	1	1	1	1	1
Server Administrator	1	1	1	1	1
Communications/Tech Analyst	1	1	1	1	1
Network Analyst	1	1	1	1	1
Network Security Engineer	1	1	1	1	1
Radio Systems Analyst	1	1	1	1	1
Security Administrator	1	1	1	1	1
PC Specialist - Network Services	1	0	0	0	0
PC Technician - Network Services	1	0	0	0	0
Service Desk Manager	0	1	1	1	1
Technology Specialist - Service Desk	0	1	1	1	1
PC Specialist - Service Desk	0	1	1	1	1
PC Technician - Service Desk	0	1	1	1	1
Total Budgeted Positions	**22**	**23**	**23**	**23**	**23**

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.

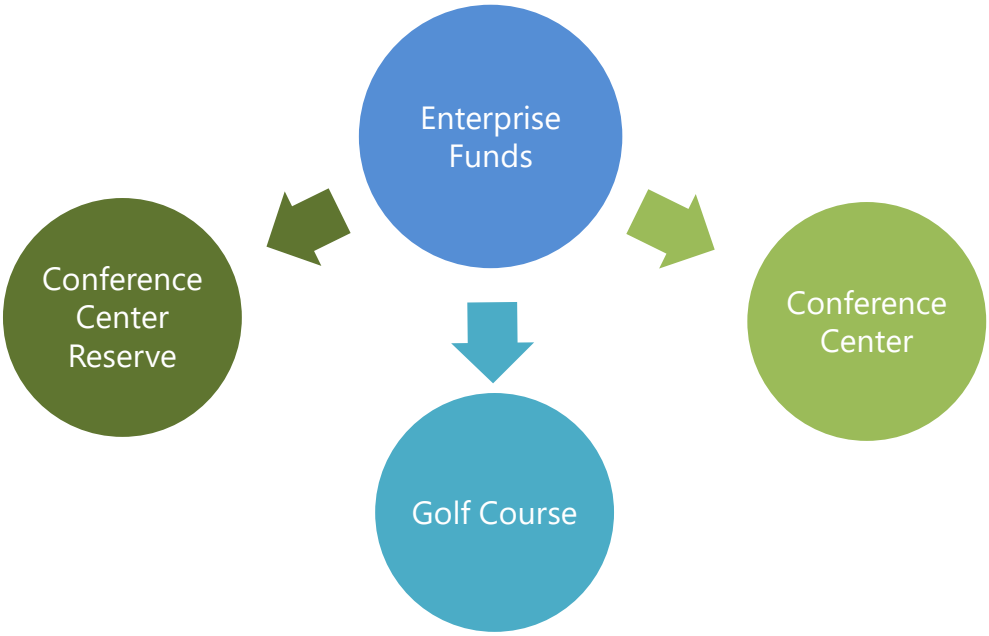
EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	769,313	1,367,865	1,895,995	1,050,000	748,174
Miscellaneous Operating Services	634,534	650,969	652,418	687,855	726,071
Utilities-City Hall	132,309	139,126	146,940	152,649	142,000
Utilities-Lights/Signals	1,219,668	1,199,826	1,167,683	1,190,759	1,205,000
Utilities-General Fund	759,852	753,839	849,883	836,629	816,103
Utilities-BLW Building	91,862	92,355	90,835	95,087	95,000
Operating Transfer to General Fund	11,000,000	12,000,000	13,200,000	13,200,000	13,635,600
Indirect Cost Transfer to Gen. Fund	2,845,854	2,845,854	2,845,854	2,845,854	2,845,854
Transfer to Pension Fund	481,916	229,541	201,763	342,850	0
Transfer to Other Funds	0	600,000	20,000	0	0
Transfer to Self-Insurance Fund	1,139,030	956,794	1,327,754	1,555,254	1,655,249
Transfer to Vogtle Trust	1,235,076	1,835,076	1,835,076	1,835,076	1,835,076
Miscellaneous Expenses	540,615	518,593	551,785	603,185	685,101
Depreciation	7,188,311	7,386,818	7,634,249	7,628,988	0
Total Budget	**28,038,340**	**30,576,656**	**32,420,235**	**32,024,186**	**24,389,228**

Note: FY21 depreciation expenses are zero because capital expenditures are budgeted instead.

ENTERPRISE FUNDS

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



INTERNAL SERVICE FUNDS

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



GOLF COURSE FUND

The 125 acre City Club Golf Course accommodates approximately 26,000 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	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Principal and Interest Payments	0	-136,395	0	0	0
Operating Services	1,611,477	1,714,315	1,506,921	1,502,152	1,652,847
Capital	0	0	0	2,192	174,000
Total Budget	**1,611,477**	**1,577,920**	**1,506,921**	**1,504,344**	**1,826,847**



Patrons Enjoy a Beautiful Day and a Round of Golf at the City Club Golf Course

GOLF COURSE FUND

MISSION STATEMENT

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

GOALS AND ACTIONS

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

- Implement live scoring for golf tournaments.
- Upgrade visual displays in the Golf Shop.
- Replace individual driving range mats with continuous tee line.

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

- Enhance the practice facility by increasing space, reconstructing golf greens, and incorporating miscellaneous targets.
- Refurbish current infrastructure including cart paths, the irrigation system, and utilities.
- Continue dead tree removal and planting with guidance from Marietta Tree Keepers, improving course safety and appearance.

III. Enhance City Club food and beverage operations

- Promote grill, beverage, and rental spaces by advertising via strategically placed GPS units; thereby, increasing sales.
- Offer competitive prices, while evaluating food and beverage purchasing methods to ensure that food costs and quality are maximized.
- Provide superior service at all touch points including the indoor grill, beverage cart, and the ninth green portable grill.

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

- Upgrade and replace all clubhouse décor.
- Replace rear stairs of the clubhouse porch.
- Install new HVAC unit in administrative offices.

V. Increase golf course profitability through effective marketing, management, and banquet events

- Utilize electronic methods to market available tee times.
- Continue to improve the content, appearance, and functionality of the City Club website, providing guests with professional and quality information.
- Promote City Club's ability to accommodate large group outings, including lodging, gifts, and catering options.

VI. Heighten customer service through staff training and team building events

- Construct a team of energetic and motivated employees that will represent the City Club in a positive manner.
- Provide customer service training and constructive feedback to ensure staff is informed of all procedures and expectations.
- Ensure that employees have the tools and information necessary to provide great customer service.

GOLF COURSE FUND

PERFORMANCE MEASUREMENTS

Measurement	FY19 Actual	FY20 Estimate	FY21 Budget
Adjusted Number of Rounds	27,022	25,799	33,411
Income - Golf	$830,071	$1,049,628	$1,456,385
Income - Pro Shop/Room Rental	$12,833	$14,549	$17,708
Income - Food and Beverage	$169,510	$188,285	$232,206
Income - Total Revenue	$1,012,414	$1,252,462	$1,706,300
Income (per round)	$37.47	$48.55	$51.07
Food and Beverage Income (per round)	$6.27	$7.30	$6.95
Expenses	$1,101,285	$1,129,896	$1,427,826
Profit	-$88,871	$122,566	$278,474
Profit Margin	-8.78%	9.79%	16.32%

GOALS ACCOMPLISHED

- Converted golf greens to TifEagle Bermudagrass.
- Refinished Golf Shop counter.
- Upgraded foyer lights to LED models.
- Leveled and expanded tee box at golf hole #12.
- Renovated the City Club Learning Center.



A Beautiful Day to Tee Off at the City Club Golf Course

CONFERENCE CENTER FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Operating Services	1,681,019	1,779,576	1,954,064	1,084,391	900,000
Capital Projects	0	0	105,507	3,272,384	12,500,000
Total Budget	**1,681,019**	**1,779,576**	**2,059,571**	**4,356,775**	**13,400,000**

CONFERENCE CENTER RESERVE FUND

The revenue for the Conference Center that is derived from hotel/motel taxes collected by the City that is capped at $900,000 per agreement. The excess funds are deposited in a reserve fund for later appropriation.

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Operating Services	61,296	23,293	0	0	33,750

SELF-INSURANCE FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Operating Services	14,956,252	14,586,305	16,391,181	18,327,340	19,139,067

FLEET MAINTENANCE FUND

Fleet Maintenance maintains over 731 pieces of fleet equipment and provides the City/BLW with an economical, safe, and reliable fleet so that the operating departments can provide services to the citizens and customers of the City/BLW. The Fleet Maintenance Division operates a centralized fuel facility that complies with federal underground fuel storage tank requirements. The division has a contract with NAPA to provide an on-site parts supply warehouse.

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Personal Services	788,305	899,436	969,704	947,381	1,050,212
Operating Services	2,674,353	2,749,016	2,813,554	2,537,338	2,813,231
Capital	12,551	20,790	100,079	33,478	60,000
Total Budget	**3,475,209**	**3,669,242**	**3,883,337**	**3,518,197**	**3,923,443**

PERSONNEL DETAIL

Title	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Supervisor Fleet Maintenance	1	1	1	1	1
Foreperson I/II/III	1	1	1	1	1
Mechanic I/II/III	9	9	9	9	9
Fleet Support Specialist I/II/III	1	1	1	1	1
Service Advisor I/II/III	1	1	1	1	1
Automotive Service Worker	1	1	1	1	1
Total Budgeted Positions	**14**	**14**	**14**	**14**	**14**

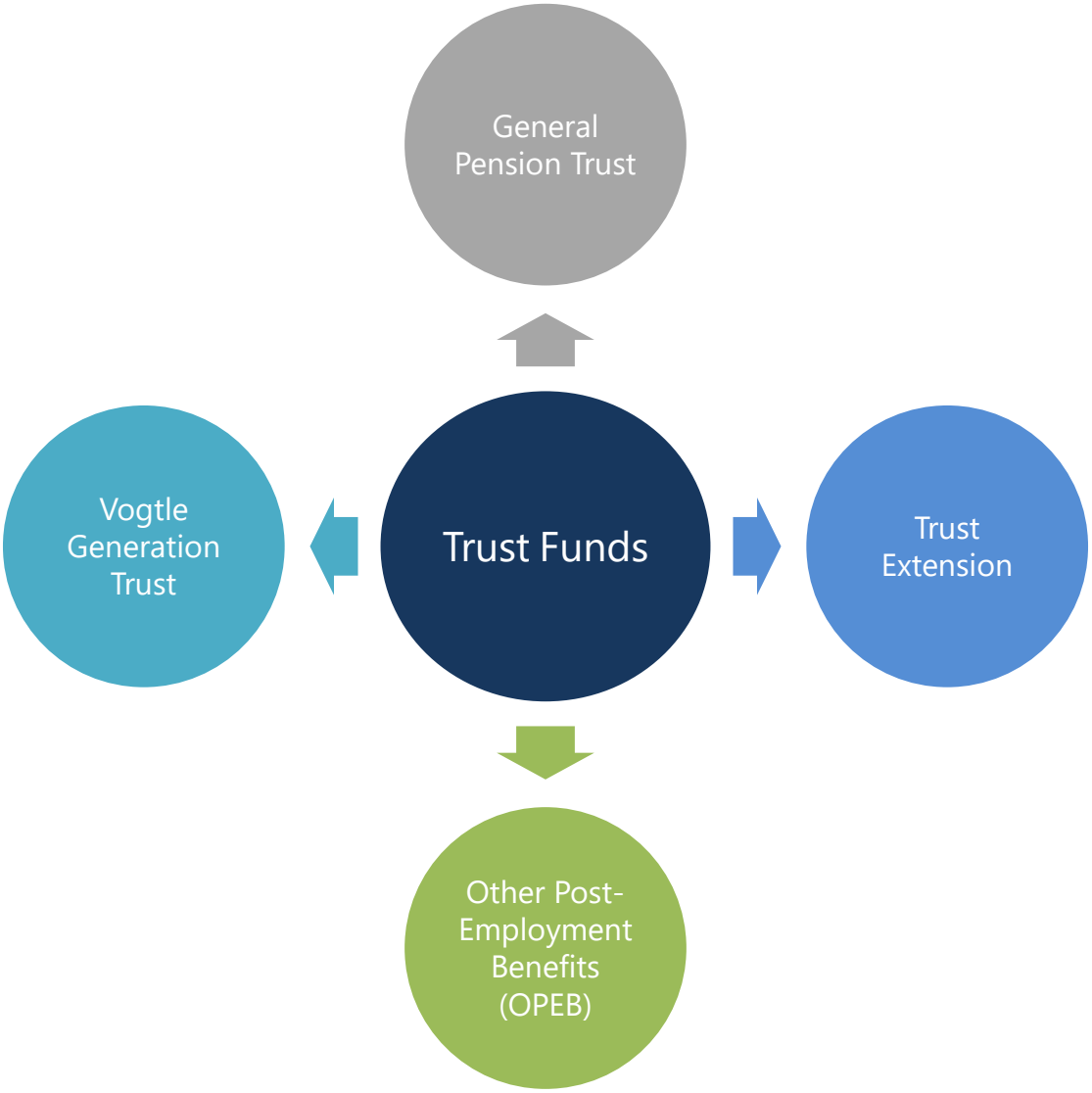


Fleet Department Working to Maintain City Vehicles

FIDUCIARY FUNDS

TRUST FUNDS

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



GENERAL PENSION TRUST FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Operating Services	11,838,780	12,646,261	13,522,476	13,911,725	14,129,770

OTHER POST-EMPLOYMENT BENEFITS TRUST FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Operating Services	0	3,735,758	5,736,073	7,100	0

TRUST EXTENSION FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Operating Services	0	1,000,000	1,000,000	4,143,720	5,914,739

VOGTLE GENERATION TRUST FUND

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

EXPENDITURE SUMMARY

Category	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate	FY21 Budget
Operating Services	0	0	0	0	1,835,076



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CAPITAL IMPROVEMENTS

CAPITAL SUMMARY

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

The purpose of the capital program is to establish direction over multiple fiscal years and to allow for the planned replacement of items. Planned replacement of capital items extends their usefulness, helps to control downtime of worn resources, and minimizes repair costs. Capital replacement planning provides a framework for scheduling improvements based on the availability of funding, the priority between projects, and the current condition of assets.

The Capital Improvement Program includes new and continuing projects from prior years that have been updated to reflect changing priorities and conditions. The Mayor and City Council adopted FY2021 of the Five-Year Capital Improvement Program (CIP) depicted below in two different summaries.

Capital Improvement Program by Fund Type

	FY2021	FY2022	FY2023	FY2024	FY2025
General Fund	600,000	1,000,000	1,000,000	1,000,000	1,000,000
TAD CCSR	485,000	0	0	0	0
Conference Center Funds	12,500,000	0	0	0	0
Redevelopment Bond Fund	25,000	0	0	0	0
SPLOST 2011 Fund	5,911,195	0	0	0	0
SPLOST 2016 Fund	14,914,807	1,907,307	489,394	0	0
Golf Course Fund	174,000	344,500	247,788	288,667	184,468
BLW Fund	15,329,092	18,015,100	17,696,601	17,734,128	19,031,806
Fleet Fund	60,000	0	0	0	0
TOTAL	**$49,999,094**	**$21,266,907**	**$19,433,783**	**$19,022,795**	**$20,216,274**

Capital Improvement Program by Category Type

	FY2021	FY2022	FY2023	FY2024	FY2025
Computer & Technology	750,000	853,000	805,000	625,000	1,920,000
Facility Improvements	153,000	50,000	20,000	20,000	10,000
Miscellaneous Projects	13,729,200	1,069,500	1,069,500	1,223,000	1,021,000
Vehicles & Powered Equipment	1,609,892	2,553,000	1,199,688	2,492,492	2,032,868
Utility Projects	12,931,000	14,834,100	15,850,201	14,662,303	15,232,406
Transportation Projects	20,826,002	1,907,307	489,394	0	0
TOTAL	**$49,999,094**	**$21,266,907**	**$19,433,783**	**$19,022,795**	**$20,216,274**

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

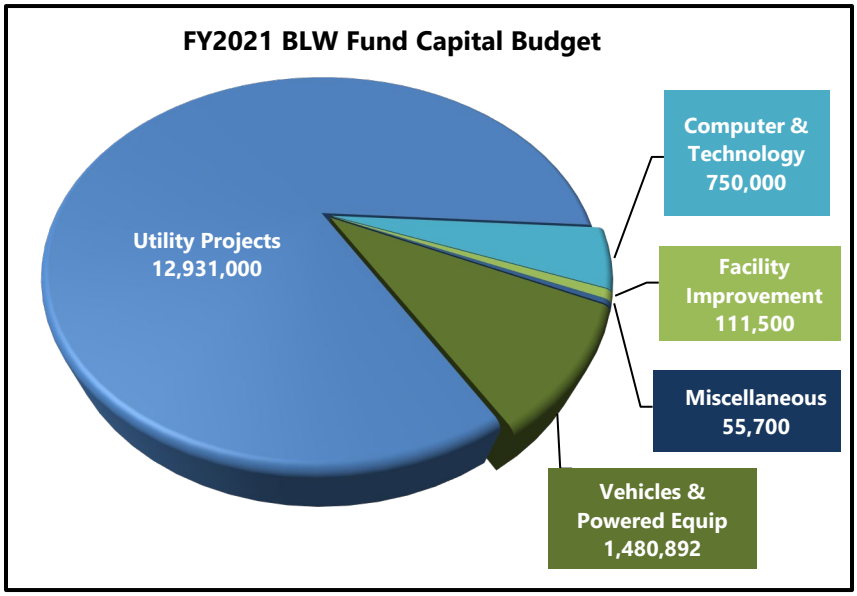
Computer and Technology relates to those items such as desktop PCs, network servers, system software, and copiers. Facility Improvements are those improvements made to existing structures and park grounds, as well as the construction of new buildings. Miscellaneous Projects are those projects that do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

CAPITAL SUMMARY

GENERAL FUND

Capital expenditures for the General Fund will be addressed in the same manner as in the last several fiscal years. Marietta continues to utilize a contingency fund in place of a true capital budget for new items and the routine replacement of vehicles and equipment. Marietta has set aside $600,000 in a contingency fund for the replacement of capital items that break during the year or for emergency purchases. At year end, if all or some of the contingency fund remains unspent, we will purchase high priority items. Marietta has received grant funds in recent years for public safety equipment and vehicles. We have also used savings from the operating budget at year-end to purchase other essential capital equipment.

BOARD OF LIGHTS AND WATER (BLW)



The BLW's capital budget for FY2021 is approximately $15 million. Utility projects make up about 84.4% of the BLW capital budget. Of these, Electrical projects total about $3.9 million, Water and Sewer projects equal about $8.9 million and Customer Care projects total $50,000. In the Electrical Department, these projects include providing service to new customers, the underground cable replacement program, security lighting construction, and general maintenance and upgrades of the current electrical system. Adding new customers will expand the BLW's customer base with the goal of maintaining low rates due to increased volume sales. Utility capital expenses for Water and Sewer include new and replacement water meters, the water valve replacement program, water transmission and distribution line replacements, sewer rehabilitation, and various other system upgrades. Attention to maintenance and the replacement of the infrastructure ensures soundness and reliability within the system. Customer Care's wireless meter reading project will capture real-time information without having to send personnel into the field.

Computer and Technology projects throughout the utility organization total $750,000 and make up 4.9% of the BLW's capital expenditures. Facility Improvements for the BLW total $111,500 and include Warehouse office space renovations, Electrical Distribution truck bay resurfacing, and the replacement of various restroom equipment. Miscellaneous Projects totaling $55,700 includes the replacement of eleven automated external defibrillators in Electrical Administration; while Water Distribution will purchase a utility locator, auto flusher, valve box locator, five steel traffic plates, and three fire hydrants.

The Vehicles and Powered Equipment category, totaling $1,480,892 makes up 9.7% of the total BLW capital budget. The FY2021 budget includes funding for two Altec Bucket Trucks, a Ford Escape, and two Ford pickup trucks for Electrical Distribution, Operations & Maintenance, and Marketing. A new Vacuum Jet Truck and two Ford F-150 pickup trucks will be purchased for Water and Sewer. Powered equipment purchases include a Hardeebilt underground trailer, mobile area lighting tree, Bobcat excavator, pneumatic boring tool, hydraulic plate compactor, sewer cleaning nozzles, and multiple Sthil rescue saws.

OTHER FUNDS

This section is comprised of the funding and allocation for Golf Course, Fleet Fund, CDBG and Capital Projects Funds. The City Club Golf course will replace their HVAC unit, buy a new sandwich cooler, replace the rear porch stairs, change the cart barn doors, and purchase three vehicles to maintain the golf course. The Fleet Fund will begin installation of an underground storage tank closure and tank replacement for City Club Golf.

The largest portion of Capital Projects Funds is the 2011 SPLOST Fund and 2016 SPLOST Fund, in which $5.9 million and $14.9 million is budgeted, respectively, for transportation projects. The 2011 SPLOST has expired; however, approved projects will continue until all funds are exhausted. Collected funds from the 1% SPLOST will be used to add or improve roadways, intersections, streetscapes, storm drains, and traffic management systems.

Details regarding Marietta's five-year capital improvement plan can be found on the next several pages followed by a FY2021 summary listing all capital projects.

CAPITAL IMPROVEMENT PROGRAM

Computer & Technology

Item

Computer Hardware and Software

Description

In FY21, funds were budgeted within the IT department for a new redundant fiber ring at substation 18, phone system and software upgrades, 33 replacement laptops, replacement customer payment portal, and the addition of a customer mass notification portal. Funding has also been reserved for Electrical Engineering to purchase SCADA/Fiber Network replacements and new meter devices with associated software.

Impact on FY2021 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 FY2021.

Funding

	Adopted FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25
BLW Fund	750,000	853,000	805,000	625,000	1,920,000
Total	**750,000**	**853,000**	**805,000**	**625,000**	**1,920,000**

Facility Improvements

Item

Building and Outdoor Improvements

Description

The FY2021 budget provides funding for the City Club Golf Course to replace a HVAC administrative office unit, rear porch steps, and barn doors. Funding is also included for BLW Warehouse office space renovations; Electrical Distribution truck bay resurfacing, and the replacement of various restroom equipment.

Impact on FY2021 Operating Budget

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

Funding

	Adopted FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25
Golf Course Fund	41,500	50,000	20,000	20,000	10,000
BLW Fund	111,500	0	0	0	0
Total	**153,000**	**50,000**	**20,000**	**20,000**	**10,000**

CAPITAL IMPROVEMENT PROGRAM

Vehicles and Powered Equipment

Item

Additional and Replacement Vehicles

Description

The FY2021 budget includes funding for two Altec Bucket Trucks, a Ford Escape, and two Ford pickup trucks for Electrical Distribution, Operations & Maintenance, and Marketing. A new Vacuum Jet Truck and two Ford F-150's trucks will be purchased for Water and Sewer.

Impact on FY2021 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 FY2021, the repair and maintenance costs budgeted are higher than in previous years. Repair and maintenance costs for all city and utility vehicles are budgeted at $495,000 for commercial and purchased repairs and $1,023,000 for internal repairs, parts and tires.

Funding

	Adopted FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25
BLW Fund	**1,254,492**	**1,761,000**	**595,000**	**1,779,825**	**1,571,000**

Item

Powered Equipment

Description

The City Club Golf Course will purchase a Toro Groundmaster 4500-D, Toro Greensmaster 3150, and a Toro Workman 3100 HDX. Powered equipment purchases for the Electrical Department includes a Hardeebilt underground trailer and mobile area lighting tree. Water and Sewer are replacing a Bobcat excavator, pneumatic boring tool, hydraulic plate compactor, sewer cleaning nozzles, and multiple Sthil rescue saws.

Impact on FY2021 Operating Budget

Adherence to a rotation schedule for replacement of powered equipment helps to stabilize repair and maintenance costs. New equipment generally does not require repair. Approximately $45,700 is budgeted in FY2021 for repair and maintenance costs for equipment purchased in prior years.

Funding

	Adopted FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25
Golf Course Fund	129,000	286,000	208,788	254,667	168,468
BLW Fund	226,400	506,000	395,900	458,000	293,400
Total	**355,400**	**792,000**	**604,688**	**712,667**	**461,868**

CAPITAL IMPROVEMENT PROGRAM

Utility Projects

Item

Service to New Customers

Description

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

Impact on FY2021 Operating Budget

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

Funding

	Adopted FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25
BLW Fund	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**800,000**

Item

Underground Cable Replacement Program

Description

This project replaces 10% of aging XLP insulated primary voltage underground cable. The FY2021 budget includes funding for contractual underground boring crews.

Impact on FY2021 Operating Budget

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

Funding

	Adopted FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25
BLW Fund	**650,000**	**650,000**	**700,000**	**700,000**	**700,000**

Item

Utility Relocation

Description

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

Impact on FY2021 Operating Budget

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

Funding

	Adopted FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25
BLW Fund	**2,457,000**	**1,020,000**	**1,020,000**	**1,020,000**	**1,020,000**

CAPITAL IMPROVEMENT PROGRAM

Utility Projects

Item

Water Transmission/Distribution Line Replacements

Description

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

Impact on FY2021 Operating Budget

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

Funding

	Adopted FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25
BLW Fund	**1,675,000**	**2,975,000**	**3,575,000**	**3,575,000**	**3,775,000**

Item

New Water Meter Installation

Description

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

Impact on FY2021 Operating Budget

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

Funding

	Adopted FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25
BLW Fund	**500,000**	**500,000**	**500,000**	**500,000**	**500,000**

Item

Collection System Rehabilitation

Description

This project provides for the replacement and/or upgrade of deteriorated or overloaded sections of sewer lines as well as point repairs of specific pipe defects and manholes. Inflow and infiltration problems throughout the system result in surcharges and possible overflows during wet weather. Several sections of pipe collapse each year due to their poor condition. Application of root treatment to 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.

Impact on FY2021 Operating Budget

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

Funding

	Adopted FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25
BLW Fund	**2,080,000**	**4,230,000**	**4,830,000**	**4,830,000**	**5,330,000**

CAPITAL IMPROVEMENT PROGRAM

Utility Projects

Item

Security Lighting

Description

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

Impact on FY2021 Operating Budget

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

Funding

	Adopted FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25
BLW Fund	**600,000**	**600,000**	**600,000**	**400,000**	**400,000**

Item

Miscellaneous Utility Projects

Description

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

Impact on FY2021 Operating Budget

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

Funding

	Adopted FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25
BLW Fund	**3,969,000**	**3,859,100**	**3,625,201**	**2,637,303**	**2,707,406**

CAPITAL IMPROVEMENT PROGRAM

Miscellaneous Capital Outlay

Item

Redevelopment Projects

Description

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

Impact on FY2021 Operating Budget

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

Funding

	Adopted FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25
Redev Bond Fund	**25,000**	**0**	**0**	**0**	**0**

Item

Miscellaneous Projects

Description

A $600,000 designated contingency has been established for capital purchases in the General Fund. The FY2021 budget provides funding in the Fleet Department for A underground storage tank closure and fuel tank replacement. The Golf Course will purchase a new sandwich cooler for the grill. The BLW will replace eleven automated external defibrillators in Electrical Administration; while Water Distribution will purchase a utility locator, auto flusher, valve box locator, five steel traffic plates, and three fire hydrant meters.

Impact on FY2021 Operating Budget

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

Funding

	Adopted FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25
General Fund	600,000	1,000,000	1,000,000	1,000,000	1,000,000
TAD CCSR	485,000	0	0	0	0
Conference Center Fund	12,500,000	0	0	0	0
Fleet	60,000	0	0	0	0
Golf Course Fund	3,500	8,500	19,000	14,000	6,000
BLW Fund	55,700	61,000	50,500	209,000	15,000
Total	**13,704,200**	**1,069,500**	**1,069,500**	**1,223,000**	**1,021,000**

CAPITAL IMPROVEMENT PROGRAM

Transportation Projects

Item

SPLOST 2011

Description

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

Impact on FY2021 Operating Budget

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

Funding

	Adopted FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25
SPLOST 2011	**5,911,195**	**0**	**0**	**0**	**0**

Item

SPLOST 2016

Description

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

Impact on FY2021 Operating Budget

The FY2021 SPLOST Fund budget includes funding for the salaries and benefits of several dedicated SPLOST employees.

Funding

	Adopted FY21	Projected FY22	Projected FY23	Projected FY24	Projected FY25
SPLOST 2016	**14,914,807**	**1,907,307**	**489,394**	**0**	**0**

FY2021 CAPITAL SUMMARY BY DEPARTMENT

Fund / Department	Computer & Tech.	Facility Improv.	Misc. Projects	Veh. & Equip.	Utility Projects	Trans. Projects	Total
General Fund							
Designated Contingency			600,000				**600,000**
TAD CCSR			485,000				**485,000**
Redevelopment Bond			25,000				**25,000**
SPLOST 2011 Fund						5,911,195	**5,911,195**
SPLOST 2016 Fund						14,914,807	**14,914,807**
Conference Center Fund			12,500,000				**12,500,000**
Golf Course Fund							
Food & Beverage			3,500				3,500
Maintenance				129,000			129,000
Operations		41,500					41,500
Golf Course Fund Total	0	41,500	3,500	129,000	0	0	**174,000**
BLW Fund							
Information Technology:							
IT	125,000						125,000
Network Services	475,000						475,000
Information Technology Total	600,000	0	0	0	0	0	600,000
Customer Care:							
Meters & Service					50,000		50,000
Customer Care Total	0	0	0	0	50,000	0	50,000
Electrical:							
Administration			13,750				13,750
Engineering	150,000				3,225,000		3,375,000
Distribution		81,500		705,975	600,000		1,387,475
Marketing				22,474			22,474
Operations & Maintenance				40,418	135,000		175,418
Warehouse		30,000					30,000
Electrical Total	150,000	111,500	13,750	768,867	3,960,000	0	5,004,117
Water & Sewer:							
Administration				37,375			37,375
Meter Maintenance				2,800	450,000		452,800
Pump Station Maintenance				4,000			4,000
Water Distribution			41,950	54,175	4,959,000		5,055,125
Waste Water Collection				613,675	3,512,000		4,125,675
Water & Sewer Total	0	0	41,950	712,025	8,921,000	0	9,674,975
BLW Fund Total	750,000	111,500	55,700	1,480,892	12,931,000	0	**15,329,092**
Fleet Maintenance Fund			60,000				**60,000**
Grand Total	**750,000**	**153,000**	**13,729,200**	**1,609,892**	**12,931,000**	**20,826,002**	**49,999,094**

APPENDIX

File No. 20200398

ORDINANCE NO: 8160

AN ORDINANCE

ADOPTING An Annual Budget for the fiscal year beginning July 1, 2020 and ending June 30, 2021 for the various City of Marietta funds and enacting the tentative Ad Valorem tax levies for said fiscal year for support of the City of Marietta governmental operations and other public purposes, and debt service obligations.

Whereas, pursuant to Division 1, Section 7.3 of the Marietta City Charter and Section 3-4-050 of the Marietta Code of Ordinances, the City Manager has submitted a proposed budget for Fiscal Year 2021 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 2021 for operating and providing governmental and other public purposes, paying debt on general bonds, maintaining and repairing City owned cemeteries, the following millage rates:

		Millage Rate
General		2.788
Debt Service:		
Parks Bond	0.625	
Redevelopment Bond	1.625	
Debt Service Total		2.250
Cemetery		.079
Total		5.117

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 City of Marietta each fund for the Fiscal Year ending June 30, 2021 are hereby adopted as shown on the following pages:

	Anticipated Revenues	Appropriated Expenditures
General Fund		
Operating Revenue and Other Sources	$61,203,899	
City Council		293,032
City Clerk		262,115
Municipal Court		1,480,752
Mayor		140,564
City Manager		1,024,584
Finance		2,647,795
City Attorney		315,000
Human Resources and Risk		763,804
Management Civil Service Board		7,847
Development Services		1,952,719
Public Works		8,912,756
Parks, Rec and Facilities		4,384,973
Police		17,849,143
Fire		14,039,077
Non-Departmental		7,129,738
Total General Fund	**$61,203,899**	**$61,203,899**
Lease Income Fund		
Operating Revenue and Other Sources	**$2,750,000**	
Debt Service		**$2,750,000**
TAD CCSR Fund		
Operating Revenue and Other Sources	**$485,000**	
Expenditures		**$485,000**
Cemetery Maintenance Fund		
Operating Revenue and Other Sources	**$255,038**	
Expenditures		**$255,038**
Community Development Block Grant Fund		
Operating Revenue	**$548,156**	
Expenditures		**$548,156**
Police Asset Forfeiture Fund		
Operating Revenue	**$1,000,000**	
Expenditures		**$1,000,000**
Museum of History Fund		
Operating Revenue and Other Sources	**$254,402**	
Expenditures		**$254,402**
Gone With the Wind Museum Fund		
Operating Revenue and Other Sources	**$205,150**	
Expenditures		**$205,150**
City Parks Bond Fund		
Operating Revenue Other Sources	**$312,933**	
Expenditures		**$312,933**

	Anticipated Revenues	Appropriated Expenditures
Hotel Motel Tax Fund		
Operating Revenue	**$2,480,364**	
Expenditures		**$2,480,364**
Auto Rental Excise Tax Fund		
Operating Revenue	**$584,000**	
Expenditures		**$584,000**
Redevelopment Bond Fund		
Operating Revenue	**$105,000**	
Expenditures		**$105,000**
2011 SPLOST Fund		
Operating Revenue	**$5,911,195**	
Expenditures		**$5,911,195**
2016 SPLOST Fund		
Operating Revenue	**$15,928,726**	
Expenditures		**$15,928,726**
Golf Course Fund		
Operating Revenue and Other Sources	**$1,826,847**	
Expenditures		**$1,826,847**
Conference Center Fund		
Operating Revenue and Other Sources	**$13,400,000**	
Expenditures		**$13,400,000**
Conference Center Reserve Fund		
Operating Revenue and Other Sources	**$33,750**	
Reserve Increase		**$33,750**
Debt Service Fund		
Operating Revenue	**$9,333,676**	
Debt Service		
		$9,333,676
BLW Fund		
Operating Revenue and Other Sources	$164,659,324	
BLW Board		$50,200
General Manager		452,782
Information Technology		6,662,849
Board Attorney		30,000
Customer Care		4,303,409
Electrical		96,405,378
Water and Sewer		32,365,478
Non-Departmental		24,389,228
Total BLW Fund	**$164,659,324**	**$164,659,324**
BLW Trust Extension Fund		
Operating Revenue	**$5,914,739**	
Reserve Increase		**$5,914,739**
BLW Vogtle Generation Trust Fund		
Operating Revenue	**$1,835,076**	
Reserve Increase		**$1,835,076**

	Anticipated Revenues	Appropriated Expenditures
Fleet Maintenance Fund		
Charges for Service	**$3,923,443**	
Expenditures		**$3,923,443**
Self Insurance Fund		
Charges for Service and Other Sources	**$19,139,067**	
Expenditures		**$19,139,067**
General Pension Fund		
Charges for Service and Other Sources	**$14,129,770**	
Expenditures		**$14,129,770**
Total All City Funds	**$326,219,555**	**$326,219,555**

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

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

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

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

DATE June 10, 2020

APPROVED

R. Steve Tumlin, Jr., Mayor

ATTEST

Stephanie Guy, City Clerk

APPROVED AS TO FORM

Douglas R. Haynie, City Attorney

File No. 20200585

ORDINANCE NO: 8176

AN ORDINANCE

ADOPTING the final Ad Valorem tax levies for Fiscal Year 2021 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 2021; and ,

Whereas, pursuant to Division 1, Section 7.8 of the Marietta City Charter the Council is authorized to adopt ad valorem tax levies for various purposes, and,

Whereas, pursuant to Act 949 as was enacted by the General Assembly of Georgia authorizing the City of Marietta to levy taxes,

NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MARIETTA, GEORGIA THAT:

Section 1: There is hereby levied on all real and personal property within the corporate limits of the city of Marietta, Georgia, taxable according to law, for the purpose of raising revenue for said City for the fiscal year 2021 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:	
Parks Bond	0.625
Redevelopment Bond	1.625
Debt Service Total	2.250
Cemetery	0.079
Total	5.117

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

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

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

DATE: July 28, 2020

APPROVED: R. Steve Tumlin, Mayor

ATTEST: Stephanie Guy, City Clerk

Approved as to form: 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 utilities. In this document, BLW refers to the utility system as a whole or the governing body.

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

CAFR: See Comprehensive Annual Financial Report.

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

Capital Budget: The category term for the portion of the budget that pertains to the purchase of capital assets or capital projects.

Capital Improvement Program: A plan for capital expenditures to be incurred each year over a fixed period of time (5 years) and the method for financing those expenditures.

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

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

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

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

CCSR: See City Center South Renaissance.

CDBG: See Community Development Block Grant.

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

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

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

City Parks Bond Fund: A Capital Projects Fund established in FY2010 with the approval of a $25 million bond referendum. It provides funding for land acquisition, parks improvements and development of new parks.

Citywide Projects Fund: A Capital Projects Fund which uses revenue bond funds for major projects or the purchase of major vehicles or equipment.

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

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

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

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

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

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

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

Debt Service Fund: A Governmental Fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

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

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

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

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

DMDA: See Downtown Marietta Development Authority.

GLOSSARY OF TERMS

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.

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

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

Fiscal Year: The City's accounting period of twelve months which begins July 1 and ends the following June 30. (e.g. FY2016 refers to the twelve-month period beginning July 1, 2015 and ending June 30, 2016.)

Fixed Assets: Capital items with a long-term life span which are intended to be held or used, such as land, buildings, improvements, machinery, and equipment.

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

Fringe Benefits: Payments made by the City to cover pensions, health insurance, life insurance, Medicare tax, worker's compensation and other benefits to City employees.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue and expenditures which are segregated for the purpose of different activities or attaining certain objectives.

Fund Balance: The difference between assets and liabilities. Can also refer to the dollar amount of resources remaining from prior years which are available to be budgeted in the current year.

FY: See Fiscal Year.

GAAP: See Generally Accepted Accounting Principles.

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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 GWTW museum located at Marietta's Historic Brumby Hall, which showcases artifacts and memorabilia related to the famous novel and movie.

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

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

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

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

GWTW: See Gone With The Wind Museum Fund.

Homestead Exemption: A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from taxation.

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

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

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

GLOSSARY OF TERMS

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

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

MEAG: See Municipal Electric Authority of Georgia.

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

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

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

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

MRC: See Marietta Redevelopment Corporation.

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

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

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

OPEB: See Other Post-Employment Benefits Trust Fund.

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

Operating Expenditures: Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.

Operating Services: The category term for expenditures for goods and services which primarily benefit the current period and are not defined as capital or personal services.

Other Financing Sources: Non-operating revenue received used to assist with financing City operations such as insurance recoveries, gifts/donations, and sale of surplus fixed assets.

Other Post-Employment Benefits Trust Fund: A Fiduciary Fund which accounts for the contributions made by the City for future benefits such as retiree health care.

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

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

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

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

Personal Services: The category term for expenditures for salaries, wages, overtime, standby pay, workers' compensation, health and life insurance, and retirement employee benefits.

Police Asset Forfeiture Fund: See Asset Forfeiture Fund.

Proprietary Fund: A fund category used to account for a government's business-type activities. This category includes two fund types: Enterprise Funds and Internal Service Funds.

GLOSSARY OF TERMS

Public Safety Bond: Municipal Bond issue from Fiscal Year 1997 for the construction of a public safety complex including a new Police Station/Municipal Court building and the renovation of the Main Fire Station.

Radio System Replacement Fund: A Governmental Fund which accounts for the funds the City is required to set aside each year to pay for its portion of the county-wide 800 MHz radio communications system replacement.

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

Redevelopment Bond Fund: A Capital Projects Fund established in FY2014 with the approval of a $68 million bond referendum. It provides funding for urban redevelopment projects which includes streetscape improvements, acquisition and demolition of properties and road infrastructure modifications.

Refunding Bond: A certificate of debt issued by a government which is used to pay the principal and interest on existing debt. The new debt proceeds are placed in a trust with a fiscal agent and used specifically to satisfy the scheduled interest payments and maturity/call date of the refunded debt.

Reserve Increase: A budget-balancing account used when revenue exceeds expenditures, thereby increasing the amount of money held in reserve at the end of each fiscal year.

Reserves: Appropriations of funds set aside to cover unanticipated or contingent expenses, shortfalls in revenues and special trusts.

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

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

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

SCADA: See Supervisory Control and Data Acquisition System.

School Bonds: Municipal Bonds issued for the construction of a new high school, elementary school, and renovations of current city schools.

Self-Insurance Funds: Comprised of Health Insurance Fund, Workers' Compensation Fund and Property Casualty Fund.

Service Proposal: Budget request for implementing a new program or service; adding new personnel or upgrading or reclassifying position compensation grade(s); awarding merit or performance increases; and/or amending the pay scale based on market conditions.

Special Purpose Local Option Sales Tax: The City receives 1% sales tax from SPLOST. The FY2016 budget covers two SPLOSTS (2012-2015 and 2016-2021) which fund various road, traffic and transportation projects, capital improvements, the purchase of public safety vehicles and equipment, and the construction of public buildings. The Marietta School Board receives 1% sales tax to fund the debt service on the School General Obligation Bond which was used to build school buildings.

Special Revenue Fund: A Governmental Fund used to account for the proceeds of specific revenue sources that are legally restricted for a specific purpose such as TADs (Tax Allocation Districts), Cemetery, CDBG, Asset Forfeiture, Aurora Fire Museum, and others.

SPLOST: See Special Purpose Local Option Sales Tax.

SPLOST Grant Fund: A Governmental Fund used to account for funding awarded for transportation projects outside of those funded through SPLOST (see Special Purpose Local Option Sales Tax).

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

GLOSSARY OF TERMS

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

TIP: See Transportation Improvement Program.

Unallocated: A departmental cost center found in various funds in which the expenditures benefit more than one department and are not attributed to any one department. Also called the Non-departmental cost center.

Undesignated Contingency: Funds set aside to be used on an as-needed basis as approved by the City Council.

Vision Statement: A statement prepared by City Council addressing short term and long term goals, and the plans for achieving them.

Vogtle Generation Trust Fund: An internal fund established by the Board of Lights and Water (BLW) to help offset the anticipated increase in cost when the City starts to receive the added electric generation from Units 3 and 4.

Water Sewer Rate Offset Fund: An internal fund established by the Board of Lights and Water (BLW) to set aside money to offset a rate increase in the Water and Sewer utility by absorbing all or part of the increased cost for commodities.

Workers' Compensation: A form of insurance providing wage replacement and medical benefits to workers who are injured on the job.

Workload Measurements: A count of outputs or work performed.



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