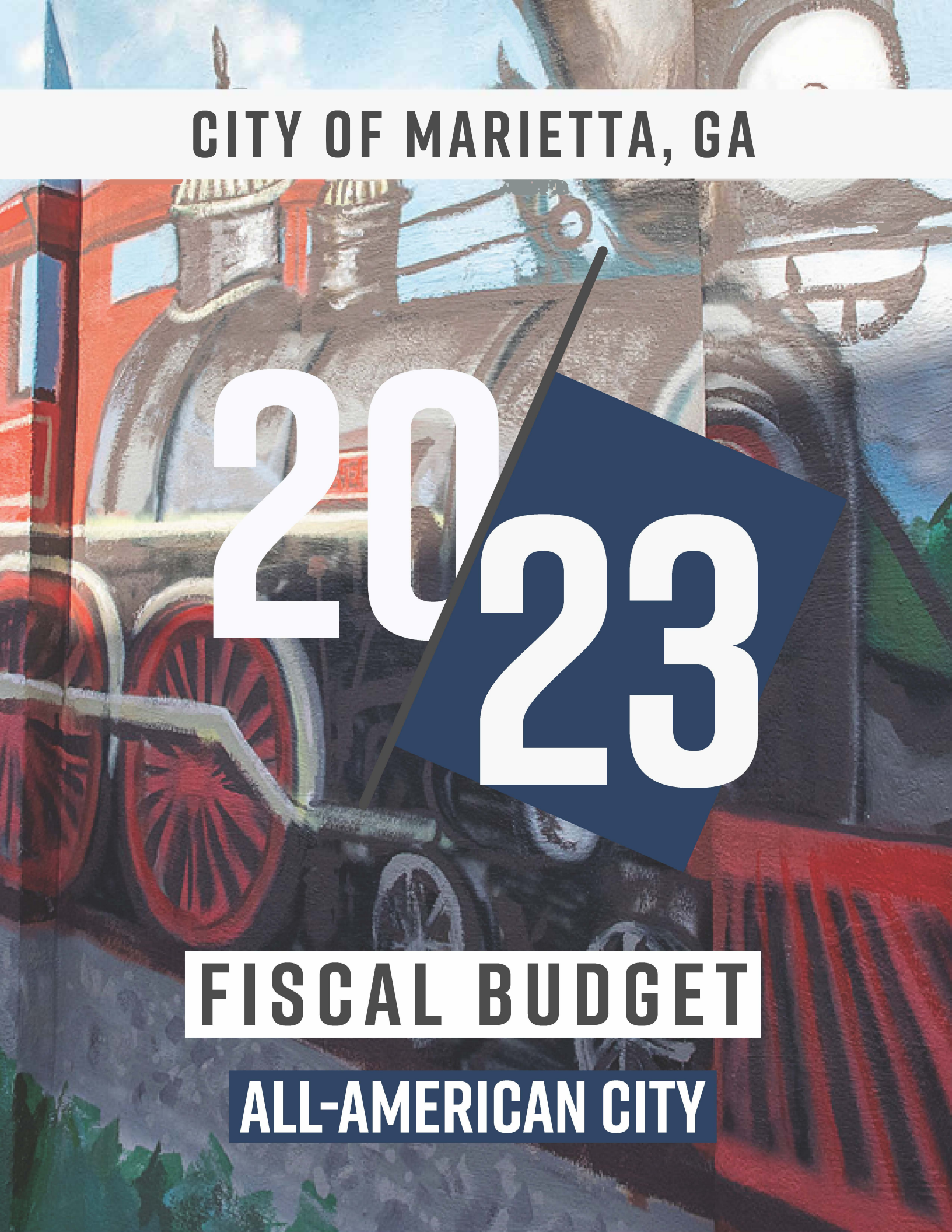
CITY OF MARIETTA, GA



2023

FISCAL BUDGET

ALL-AMERICAN CITY

CITY OF MARIETTA

FISCAL YEAR 2023 BUDGET

JULY 2022 - JUNE 2023

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

CITY OF Marietta GEORGIA

MAYOR AND CITY COUNCIL



Cheryl Richardson
Councilmember, Ward 1



R. Steve Tumlin, Jr.
Mayor



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



Johnny Walker
Councilmember, Ward 3



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



M. Carlyle Kent
Councilmember, Ward 5



Andre L. Sims
Councilmember, Ward 6



Joseph R. Goldstein
Councilmember, Ward 7

OFFICIALS

Mayor and City Council

R. Steve Tumlin, Jr.
Mayor

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

Board of Lights and Water

R. Steve Tumlin, Jr., Mayor
Chairperson

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

City/BLW Administration

William F. Bruton, Jr.
City Manager

Douglas R. Haynie	City Attorney
Stephanie Guy	City Clerk
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
Martin Ferrell	Interim 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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Marietta
Georgia

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morrill

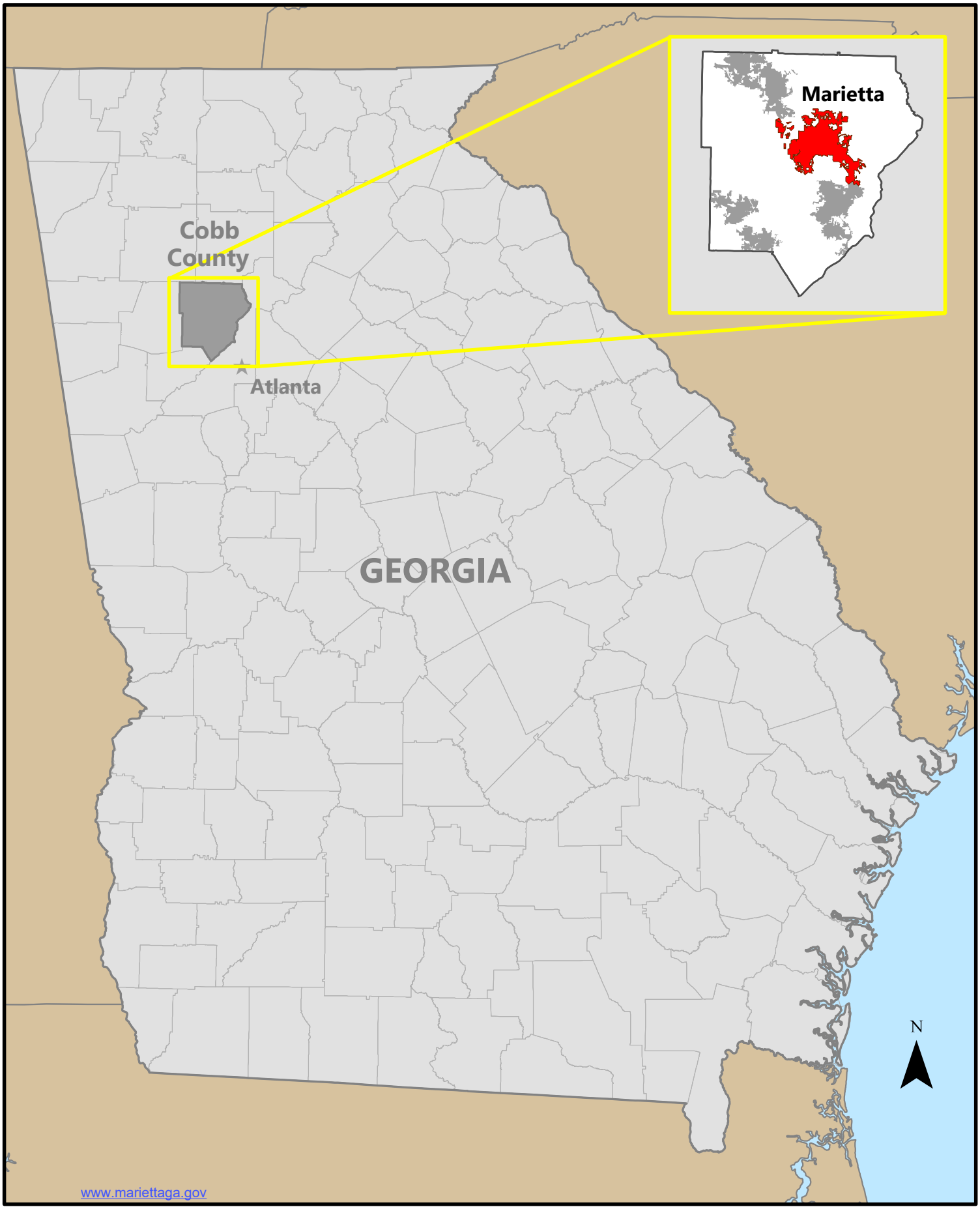
Executive Director

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, 2021**.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. The award is valid for a period of one year only.

We believe our current budget continues to conform to program requirements, and we are submitting this book to GFOA to determine its eligibility for another award.

The State of Georgia & City of Marietta



CITY OF MARIETTA

HISTORIC DEVELOPMENT

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



Marietta Square 1890s

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

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

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

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



Marietta Square 1920s

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

CITY OF MARIETTA

World War II brought additional changes to Marietta. In 1941 Rickenbacker Field, now Dobbins Air Reserve Base, was built south of town adjoined by the Bell Aircraft plant. During the WWII period, the city more than doubled its residents in three years to almost 18,000. B-29s were produced at the plant, and employment peaked at 28,000. This was a major driver of workforce housing construction in the 1940s. The plant closed in 1945 but reopened in 1951 as Lockheed-Georgia Company and continues to be 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 History Center; the Marietta Conference Center and Resort, now known as the Hilton Atlanta/Marietta Hotel and Conference Center; the county's fifth courthouse; and the city's new Public Safety complex for Police and Fire. The 2000s expansions included the new Marietta High School campus; the grand re-opening of the restored Strand Theater; the Brumby Hall & Gardens/Gone With the Wind Museum; several historical attractions and parks; and a sixth Cobb County courthouse. The City was recognized in 2006 as an All-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. Livability.com identified Marietta as one of the top 50 Smart Cities. Marietta has even been distinguished as a Visionary City for incorporating the City's rich history in the new Elizabeth Porter Park. Organizations such as Businessweek, the Atlanta Journal-Constitution, and Forbes recognized Marietta as one of the top suburban places to live and raise a family. The City of Marietta is home to 62,755 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, city streets, sidewalks and bridges, upgrading water, sewer and electric utilities, supporting businesses and residents alike, and promoting tourism. Special events draw many thousands to the downtown area throughout the year. Marietta continues to be a progressive modern city, while maintaining the southern charm of a friendly historic town.



Marietta Square 2022

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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Est. 1834

MARIETTA INSPIRED

Georgia





INTRODUCTION

2023 CITY MANAGER'S MESSAGE

Honorable Mayor, City Council, Residents, and Property Owners of Marietta,



The 2022 fiscal year displayed the result of hard work and consistency. The economic rebound the City of Marietta continues to experience stems from sound decision-making, a determination to continue a full line of services to our citizenry, and a commitment to progress the Strategic Plans set forth by Council. To support the community during these ever-changing times, the decision was made to keep Marietta employees at work, continue daily operations, and provide much needed City services to the public during and after the height of the pandemic. The City proactively implemented a strategic spending plan allowing us to maintain uninterrupted services to customers, maintain current fee levels, preserve a productive workforce, and reduce property taxes for our hardworking residents for the fourth year in a row.

This practical and responsible approach has enabled the City to continue to move forward with operating taxes at 2003 levels, provide superior services to our citizens, keep the healthy reserve balance we endeavored to accumulate, and retain our excellent bond rating. Keeping all City Operations open and fully staffed allowed many businesses, such as the construction industry, to continue to operate during the height of the pandemic. This was not the case in many other communities. I believe that this unique approach of maintaining service levels while protecting our employees not only assisted our citizens, but also allowed for a faster and more robust rebound for our local economy. Our City of Marietta employees are the ones who made this possible, and they are to be commended for their exceptional dedication and service to this community during these difficult and unparalleled times.

The City of Marietta has worked diligently over the last 20 years to enhance our community offerings for residents by remodeling downtown areas and streetscapes, supporting quality housing development, employing a trail network, improving parks and recreation features, and attracting and retaining quality employers. This work will continue to be a priority. Our utility systems which include electric, water, and sewer; requires continuous refurbishment to provide the best possible service to our customers. This includes a much needed new water tower to support the expanding Kennestone Hospital complex. While the cost of raw materials for the generation of power is putting a strain on pricing, our investments in new energy sources will put us in a desirable position going forward. Special Purpose Local Option Sales Tax (SPLOST) funds were used for several Public Works improvement projects over the last year involving intersection improvements, gateway safety enhancements, annual street resurfacing, drainage improvements, and traffic calming devices. Parks Bond, Redevelopment Bond, and SPLOST funding resources will continue to be used for necessary enhancements to our community going forward.

The FY2023 budget is a five percent increase over our prior year's budget, illustrating Marietta's enduring commitment to provide a fiscally responsible plan that outlines increased public safety, community services, employee retention programs, a continual investment in capital infrastructure, and long-term sustainability. This includes Council approved changes to our sanitation collection system, which will improve efficiency and service levels. This budget also shows our commitment to our employees, as it includes the largest increase in wages in over 20 years. After an outside consultant presented updated salary recommendations, the City added an additional three percent to each recommended individual salary increase for a total of over 2.1 million dollars.

2023 CITY MANAGER'S MESSAGE

This annual 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 community. Our strong financial stability continues to allow the City of Marietta to navigate today's unique challenges, while providing investment and planning opportunities for the goals we have set for the future. In the current environment, particular attention will be paid to ways in which we can achieve these goals, and multiply our resources, with the assistance of Federal and State grants. We will also monitor the national economy and adjust to the impact of inflation, supply chain problems, and workforce issues in our local region.

Given the current plans, policies and procedures in place, and continued support from City leadership, residents, and community partners; we are well positioned to navigate these issues and implement the vision of our community, while providing the highest quality of government to our citizens.

Respectfully Submitted,

William F. Bruton, Jr.

William F. Bruton, Jr.
City Manager

BUDGET IN SUMMARY

BUDGET FORMAT

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

1. Policy
2. Financial Plan
3. Operations Guide
4. Communications Device

Combined, these elements define what the City of Marietta has done, what it plans to do, and how it will accomplish these objectives. The FY2023 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 FY2023 budget is derived from the following goals incorporated into an overall strategy for maximizing cost efficiency of local government while providing exceptional service. We will:

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

BUDGET IN SUMMARY

FY2022 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:

1. Wellstar-Kennestone continued progress with developing a new $263 million-dollar, 8-story tower on its existing campus in Marietta. They received zoning approval for building in the summer of 2022 and will be working towards demolition of the existing building during the 2023 fiscal year. Once developed, this structure will be the largest on the Kennestone Campus. The facility will allow for expanded services to women and children, provide private patient rooms, and is expected to open in mid-2025.



2. In the first quarter of CY2022, construction was completed for the 80,000-square-foot Veterans Administration clinic on Bells Ferry Road between North Cobb Parkway and Old 41 Highway. The clinic will operate like a doctor's office offering a wide array of services to veterans, including specialty services like eye clinics. The development will bring 200 jobs to the city and provide needed services to local veterans. Despite the completion of its construction, the facility has not officially opened to new patients.

3. In December 2021, MiRus, a state-of-the-art biotech research and development firm founded in 2016, purchased the 6.72 acre site located on Franklin Gateway. In 2022, MiRus plans to build a new headquarters that will be a three-story facility comprising over 70,000 square feet. As it continues to rapidly expand, the company will add many highly trained employees to its existing workforce.



4. NPSG Development national headquarters recently relocated to Marietta after many years in unincorporated Cobb County. NPSG offers a wide breadth of experience and services that include commercial construction design consultation, technical integration, build out and retrofits, as well as new construction.

BUDGET IN SUMMARY

FY2023 MAJOR INITIATIVES

Marietta will continue its makeover efforts by focusing on parks, streets and traffic projects, economic development, redevelopment, and creating a friendly, safe, and aesthetically pleasing environment for citizens and visitors. A major portion of the City Council's Mission Statement and Comprehensive Plan revolve around these objectives. The Marietta City Council is currently conducting their periodic review of the Comprehensive Plan and the new initiatives will be included in FY2024. With these goals in mind, the following major initiatives are planned in the coming year:

1. Transportation projects will continue with the use of voter-approved 1% Special Purpose Local Option Sales Tax (SPLOST) funds. These projects include intersection and sidewalk improvements, annual road resurfacing, multi-use trail and bridge improvements, and streetscape enhancements. The new 2022 SPLOST revenue started in January with higher than anticipated receivables. All SPLOST funding will continue to be carefully appropriated based on approved capital project allocations.

2. Maintaining, expanding, and upgrading the water, sewer, and electric utilities will ensure reliable and high-quality services to our customers and citizens. Several large-scale and multi-year projects will continue in FY2023.

REVENUE

The revenue trajectory has shifted greatly in many areas. As a result, we raised 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 2023 by an overall 9.4% year over year due to increased assessment values. Tax revenue projections in the General Fund are expected to rise but stabilize 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.

BUDGET IN SUMMARY

There were no millage rate increases for taxpayers. The millage rate for the maintenance and operation of the City, also known as the General Fund, remains steady at 2.788 mills as it has since 2003. The Debt Service Fund millage rate reduced by 0.175 mills to 1.950 mills. The Cemetery Fund millage rate remains at 0.079 mills.

Miscellaneous Revenue

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

Revenue from the 1% Special Local Option Sales Tax (SPLOST) for various road, transportation, construction, and capital projects is expected to exceed initial monthly budget figures.

Licenses and Permits

The charges for business license renewals have seen tremendous growth over prior years. An influx of new business applications along with a focus on compliance is ongoing. We continue to work with our economic development efforts to provide growth in this area. General building permit revenue is stagnating as inventories begin to draw level with demand and rising interest rates cool the residential buying market. One large commercial construction project is the basis for the spike in permitting revenue while other commercial projects are progressing into the construction phase.

Charges for Services

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

The BLW is committed to providing reliable and high-quality service at the lowest possible ratepayer cost. No increases in rates for power customers are included in this budget. Rate changes are evaluated at mid-year based on revenue and assessed annual cost increases from our suppliers. 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. The course renovation has help to entice new golfers to the course.

Fines and Forfeitures

General traffic fines are expected to increase due to heightened volume as businesses readjust operations and activities throughout the City. The photo red-light violation program has been instrumental in providing greater safety for motorists, pedestrians, and police officers, which has been the goal of this valuable program. We anticipate revenues to increase compared to prior year as we prepare to bring an additional camera in service. A school bus passing camera program, which identifies drivers who pass a school bus when red lights are flashing, was instituted in 2014. These revenues have risen resulting from the installation of additional safety cameras.

BUDGET IN SUMMARY

EXPENDITURES

This budget affords us the opportunity to maintain or increase service levels. The table below shows a summary of the approved budget for the City of Marietta by expenditure category. Totals for each expenditure category as well as each fund are also presented. This chart includes inter-fund transfers but excludes planned reserve increases.

FISCAL YEAR 2023 BUDGET				
FUND	PERSONAL SERVICES	OPERATING SERVICES	CAPITAL PROJECTS	TOTAL BUDGET
General Fund	45,696,417	21,585,054	1,000,000	**68,281,471**
Lease Income	0	2,175,000	0	**2,175,000**
School System Fund	0	66,781,224	0	**66,781,224**
Cemetery	91,447	89,900	0	**181,347**
CDBG	212,417	321,982	0	**534,399**
American Rescue Plan Fund	0	0	7,509,358	**7,509,358**
Grant Fund	0	600,000	0	**600,000**
Police Asset Forfeiture	0	125,000	875,000	**1,000,000**
Marietta History Center	179,669	68,397	0	**248,066**
Brumby Hall & Gardens/GWTW	94,640	69,510	0	**164,150**
Aurora Fire Museum	0	12,000	0	**12,000**
Tree Preservation Fund	0	43,948	0	**43,948**
City Parks Bond	0	280,000	0	**280,000**
Hotel Motel Tax	0	3,110,650	0	**3,110,650**
Auto Rental Excise Tax	0	599,064	0	**599,064**
Redevelopment Bond	0	0	200,000	**200,000**
2011 SPLOST	0	0	3,816,694	**3,816,694**
2016 SPLOST	756,909	231,750	14,901,387	**15,890,046**
2022 SPLOST	0	99,250	8,681,588	**8,780,838**
Golf Course	0	2,090,963	424,246	**2,515,209**
Conference Center	0	1,743,250	0	**1,743,250**
Debt Service	0	6,583,508	0	**6,583,508**
Board of Lights & Water	20,695,140	122,580,015	13,377,846	**156,653,001**
BLW Trust Fund	0	14,515	0	**14,515**
Fleet Maintenance	1,153,814	2,793,433	171,000	**4,118,247**
Self-Insurance	0	21,750,617	0	**21,750,617**
General Pension	0	14,455,246	0	**14,455,246**
TOTAL	**68,880,453**	**268,204,276**	**50,957,119**	**388,041,848**

This presentation includes interfund transfers but excludes planned reserve increases.

Personal Services

As we see changes in the marketplace or in-service delivery needs, Marietta carefully plans and adapts its personnel position allocations to address such issues. Some vacant positions have been deleted in favor of new positions that are needed for efficiency of operations. Marietta took a conservative approach when looking at staffing levels for the coming year. The City is committed to preserving jobs. As a result, the City underwent an extensive pay study to ensure our salaries were competitive to other municipalities in the surrounding area and region. To express appreciation to all employees, Council approved an additional pay increase up to 3% for employees not impacted by the study. The total cost of the increases, including salary and benefits, totaled $2.1M

for FY2023. Prior to that, employees received pay increases in January and July of 2021, which amounted to 3% and 6% respectively.

The General Fund has a budgeted salary savings of $3.05 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.

The Board of Lights and Water (BLW) Fund addressed positions to keep up with changing technology and business practices. In this fund, unfilled positions are also reviewed before filling. In the current fiscal year, $780k of salary savings have been identified and earmarked for additional capital purchases. This strategy is helpful to mitigate unforeseen expenses that may arise during the year.

Operating

General Fund operating budgets were restored to pre-COVID levels. Increased efficiency is an objective as we continue to look for ways to save money and cut costs. We remain committed to operating with a thoughtful, conservative budget.

BLW departmental operating is higher year over year due to an increase in contractual maintenance for information technology. 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. The resale electric cost of sales declined this fiscal year because of long-term debt reduction.

Capital

The General Fund approaches its capital budget conservatively to balance the budget and ensure that our financial outlook remains stable. While there are always capital needs throughout the City, such as the routine replacement of vehicles, the City puts those expenses on hold and addresses them at the end of the fiscal year. This strategy has been in place for many years and is an effective method of allocating funds where they are most needed. The projected capital will remain the same as FY22 at $1 million. The additional forecasted salary savings will be set aside to offset the rise in employee healthcare costs. Marietta pursues other strategies to stretch capital dollars, such as grant funds, SPLOST funding for public safety vehicles and buildings, and police asset forfeiture funds. At the end of recent fiscal years, the capital contingency budget remained unspent, and we used those funds as well as operating departmental savings to purchase vehicles, capital equipment, and address facility improvement projects.

The BLW capital budget is funded at approximately $13.37 million. The Electrical department's capital budget totals $3.64 million, which includes service to new customers and system improvement projects.

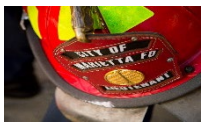
Water and Sewer system projects make up about $8.57 million of the BLW's capital budget. Most of these expenditures involve water line replacements and sewer system upgrades. One million dollars is budgeted for technology projects, and $138 thousand is earmarked for Customer Care.

ABOUT MARIETTA

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



Employee (FTE)	**766.5**
Elected, Appointed, Board & Commission	**41**



Fire Stations	**6**
Certified Firefighter and Officers	**133**



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



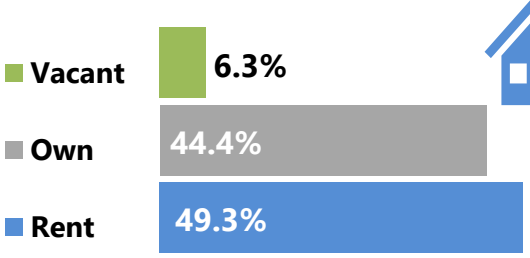
Parks and Greenspace	**41**
Golf Courses	**1**
Recreation Centers	**2**
Tennis Courts	**20**
Outdoor Basketball Courts	**3**
Parks Acreage	**387.7**



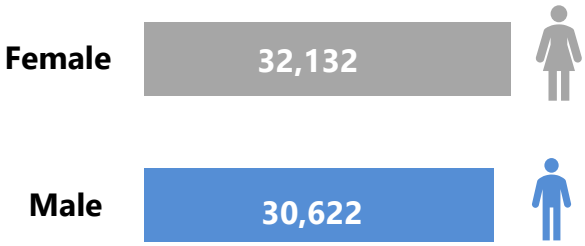
Pre-school /Elementary Schools	**8**
Middle Schools/6th Grade School	**2**
High Schools	**1**
Special Entities	**2**

HOUSING

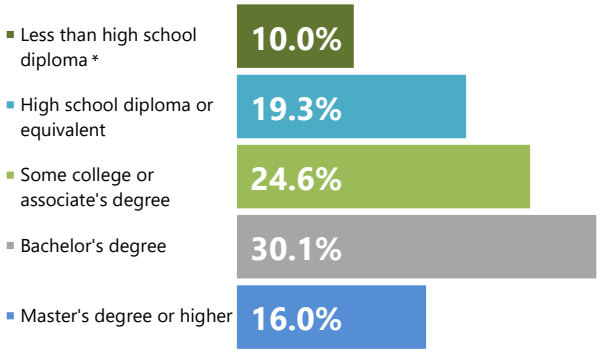




GENDER

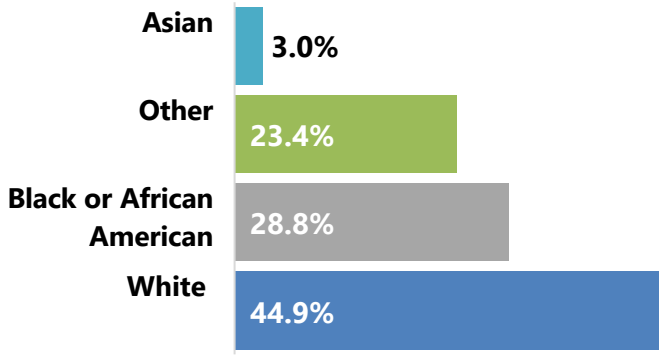


EDUCATION LEVELS



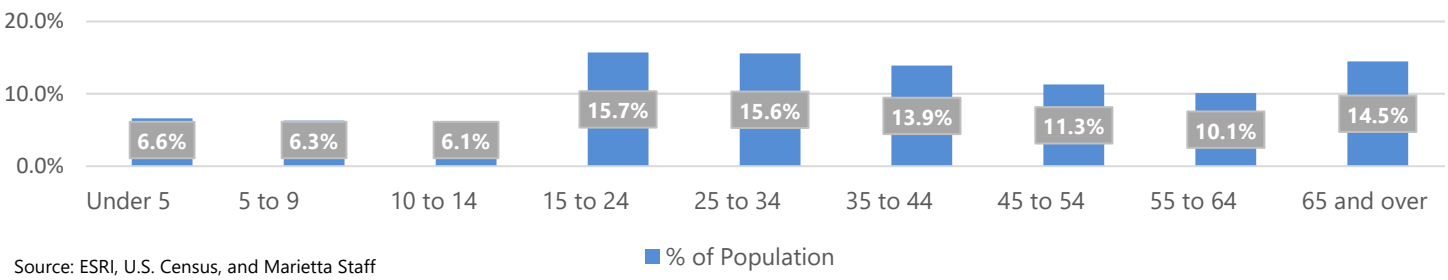
*25 years and older

POPULATION DEMOGRAHICS



*21.3% Hispanic origin, persons within this population may be of any race

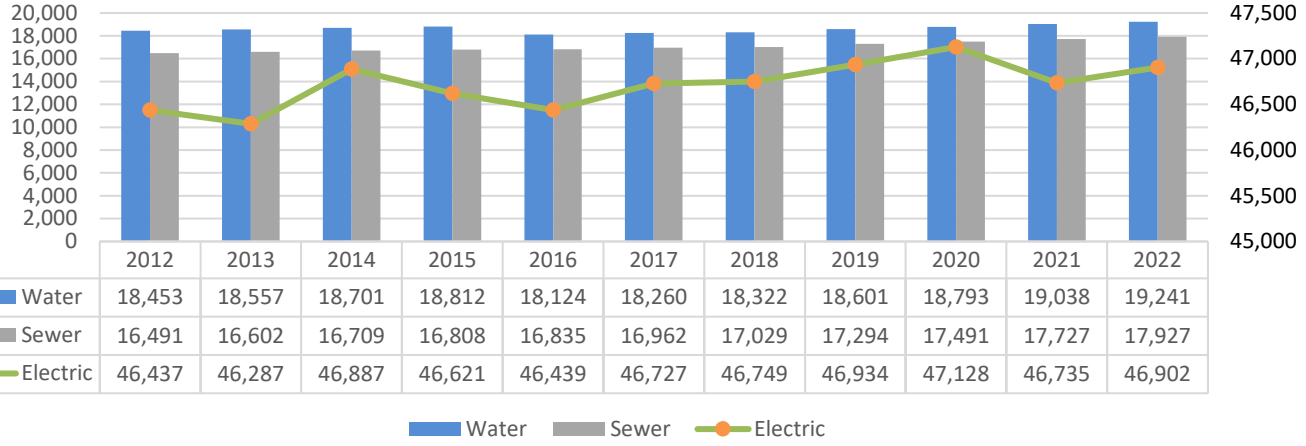
POPULATION 62,755



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

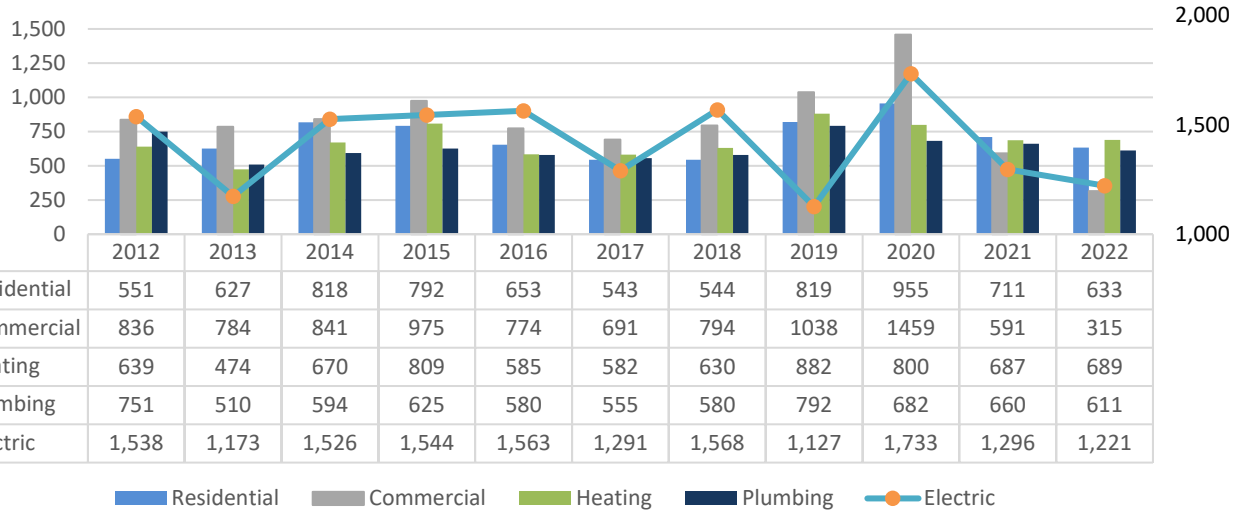
ABOUT MARIETTA

UTILITY CUSTOMERS



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Water	18,453	18,557	18,701	18,812	18,124	18,260	18,322	18,601	18,793	19,038	19,241
Sewer	16,491	16,602	16,709	16,808	16,835	16,962	17,029	17,294	17,491	17,727	17,927
Electric	46,437	46,287	46,887	46,621	46,439	46,727	46,749	46,934	47,128	46,735	46,902

BUILDING PERMIT ACTIVITY

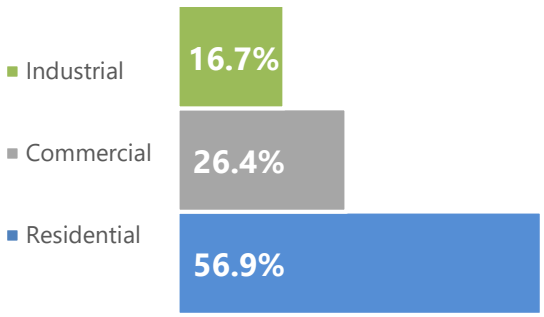


	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Residential	551	627	818	792	653	543	544	819	955	711	633
Commercial	836	784	841	975	774	691	794	1038	1459	591	315
Heating	639	474	670	809	585	582	630	882	800	687	689
Plumbing	751	510	594	625	580	555	580	792	682	660	611
Electric	1,538	1,173	1,526	1,544	1,563	1,291	1,568	1,127	1,733	1,296	1,221

TOP 10 CITY EMPLOYERS

PRIVATE	PUBLIC
Tip Top Poultry	WellStar/Kennestone/Windy Hill Hospital
Marietta Technology Center	Dobbins Air Reserve Base Installations
C.W. Matthews Contracting Co. Inc.	Cobb County Police/Sheriff
Walmart	Cobb County Board of Education
XPO Last Mile	Marietta City Schools
YRC Freight	Cobb County Government
Ed Voyles	City of Marietta Government
Vanderlande Industries Inc.	Wellstar Health System
Kroger	Mimedx Group Inc.
Federal Express Corporation	The Walker School

LAND AREA COMPOSITION



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

FINANCIAL POLICIES & PROCEDURES

THE BUDGET PROCESS

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

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

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

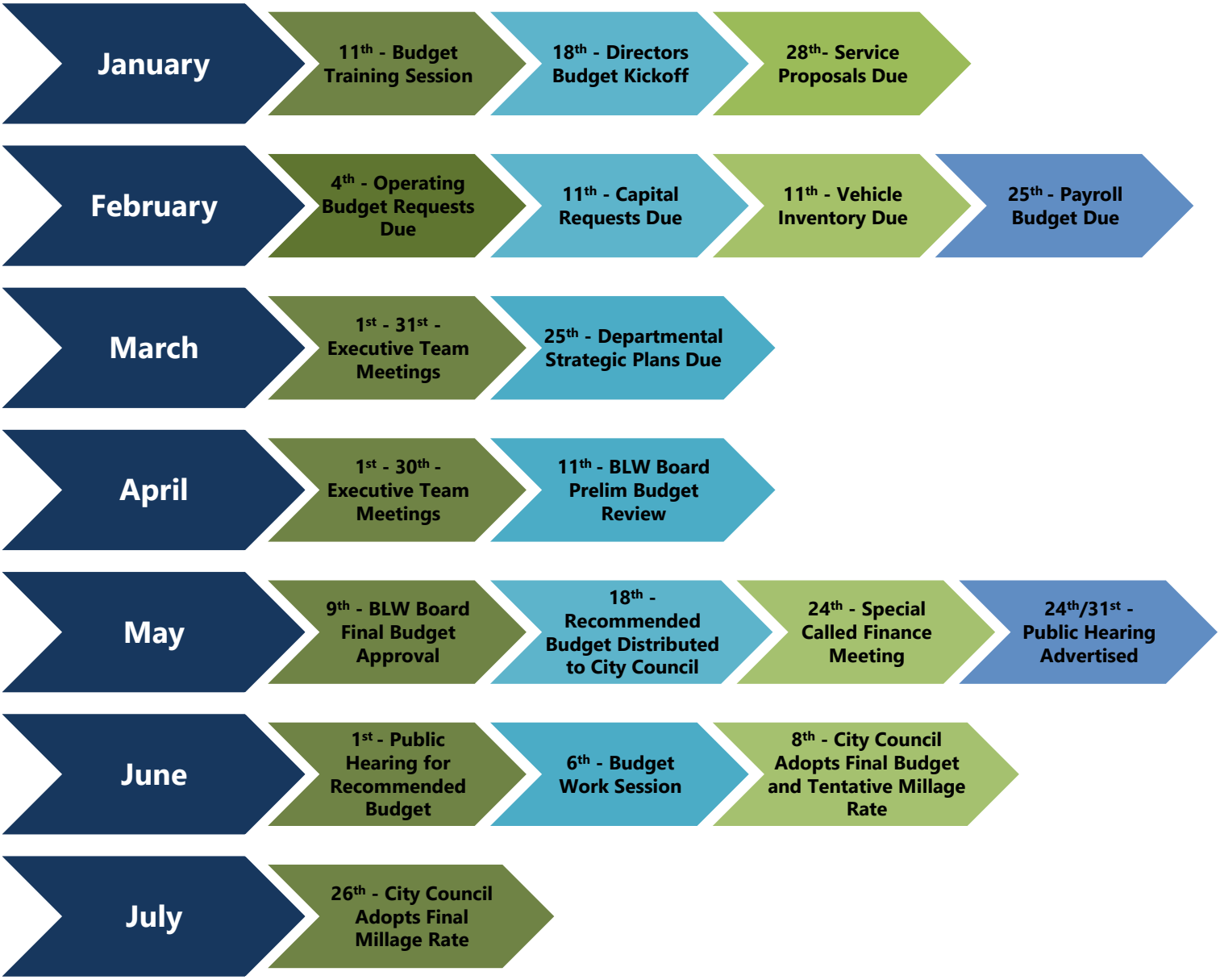
Each department Director is responsible for compiling and submitting budget requests for operating and capital expenditures. The personnel budget involves collaboration between Human Resources and the Budget Department. Service proposals are submitted by the department Director and include requests for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

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

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

FINANCIAL POLICIES & PROCEDURES

THE BUDGET CALENDAR



FINANCIAL POLICIES & PROCEDURES

BASIS OF BUDGETING

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

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

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

AMENDING THE BUDGET

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

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

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

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

FINANCIAL POLICIES & PROCEDURES

BASIS OF PRESENTATION

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

Governmental Funds

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

Special Revenue Funds: These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures of a specialized nature. They include Lease Income; Tax Allocation Districts; Cemetery; CDBG; Grants; Asset Forfeiture; American Rescue Plan Act (ARPA); Aurora Fire Museum; Brumby Hall & Gardens/GWTW; Marietta History Center; Hotel/Motel Tax; Auto Rental Excise Tax; and Parks and Tree Funds.

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

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

Proprietary Funds

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

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

Fiduciary Funds

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

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

FINANCIAL POLICIES & PROCEDURES

FINANCIAL & BUDGETARY POLICIES

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

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

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

Budget Amendments:

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

Budget Transfers:

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

CAPITAL BUDGET POLICIES

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

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

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

REVENUE POLICIES

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

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

FIXED ASSET POLICIES

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

FINANCIAL POLICIES & PROCEDURES

RESERVE POLICIES

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

Utility Reserves: Cash reserves will be determined based on a three-tier approach designed to meet the fiscal demands posed by a range of contingency conditions. Each tier also encompasses the preceding tier(s). Tier 1 or the Reserve Floor is the sum of one month's operating expenses excluding depreciation plus funds needed to pay for current encumbrances. Tier 2 or the Weather Reserve includes a weather contingency factor equal to 3% of the estimated annual electric sales revenue. Tier 3 or the Target Reserve consists of additional funds for emergency capital projects to maintain the integrity of electric, water or sewer infrastructure and shall be set at $4 million. Additionally, $525 thousand dollars was set aside as COVID relief fund to assist rate payers experiencing hardships due to the economic effect of the pandemic.

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

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

DEBT POLICIES

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

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

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

INVESTMENT 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 the 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.

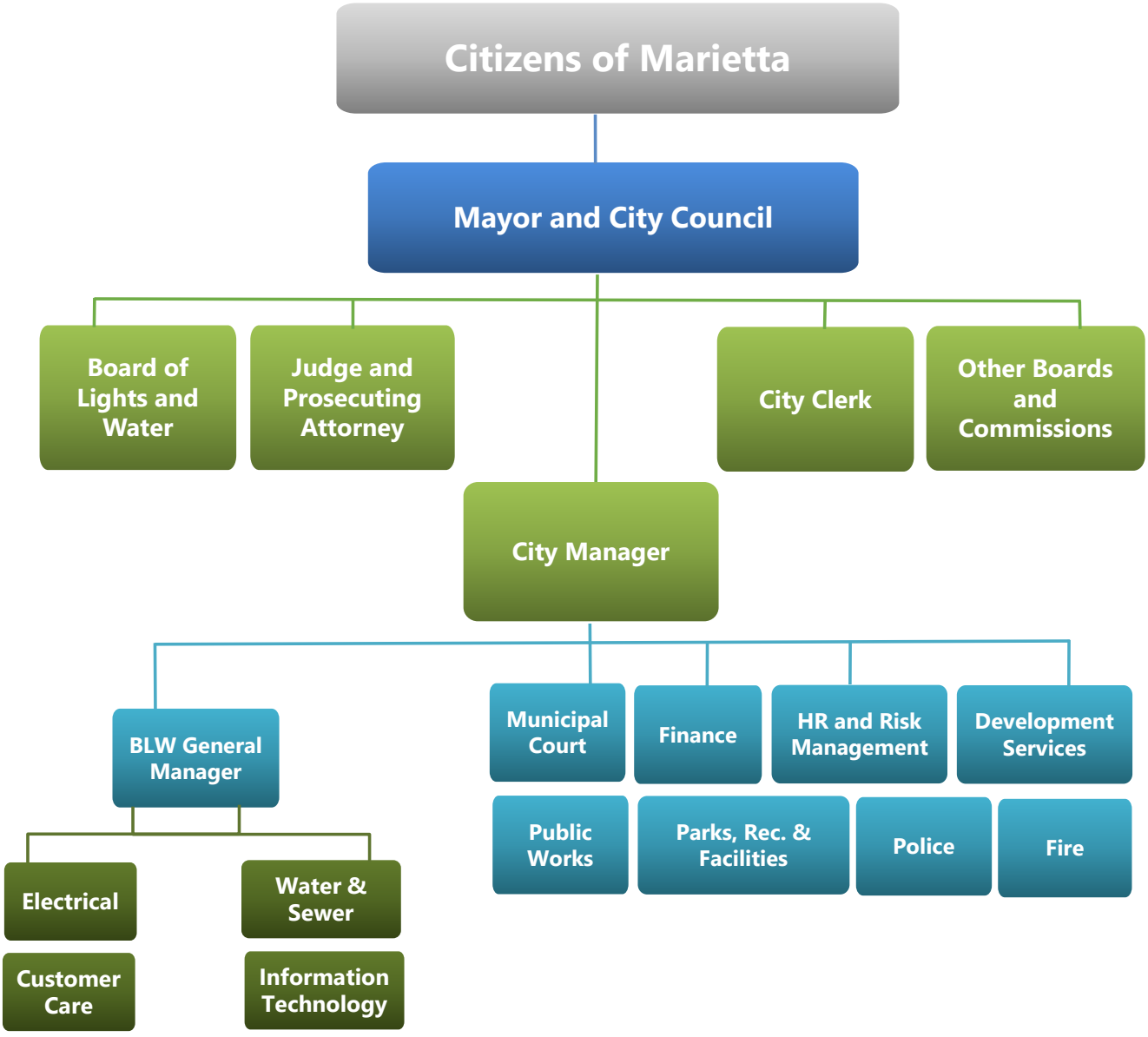
VIII. We are a city committed to ethical behavior.

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.

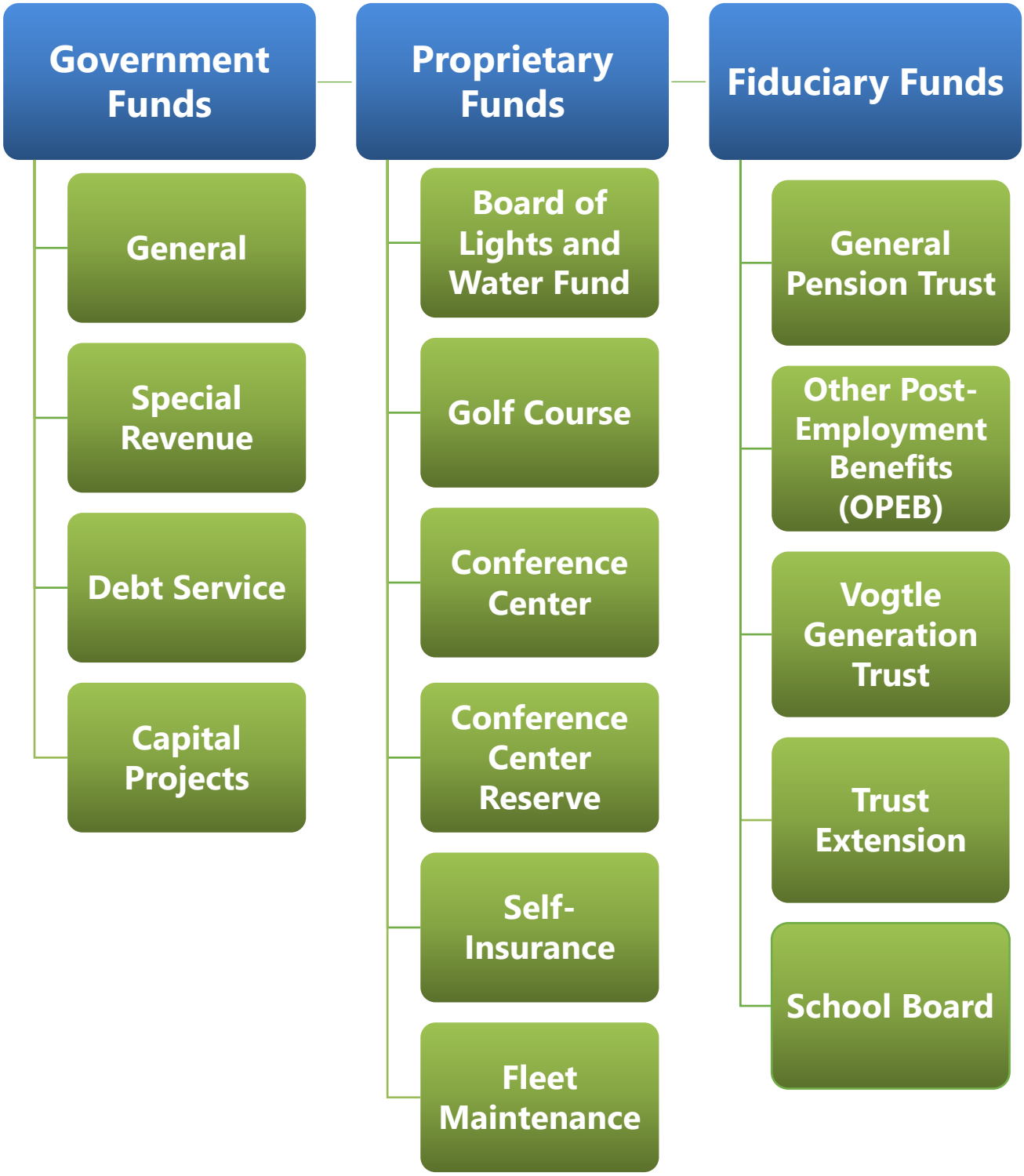
IX. We are a city that provides a healthy and safe environment for our citizens and businesses.

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.

CITY OF MARIETTA ORGANIZATION CHART



CITY OF MARIETTA
BUDGET FUND STRUCTURE



PERSONNEL POSITION SUMMARY

The following charts and summaries denote a history of personnel allocations and an explanation of the changes that were approved with the FY23 budget.

GENERAL FUND	Budget FY21	Budget FY22	Budget FY23
General Administration	12.00	12.00	15.00
Municipal Court	16.00	16.00	16.00
Finance	31.00	31.00	31.00
Human Resources & Risk Mgmt.	7.00	7.00	7.00
Development Services	19.50	19.50	15.50
Public Works	95.00	95.00	95.00
Parks, Rec & Facilities	35.75	35.25	35.50
Police	190.00	190.50	190.50
Fire	135.00	135.00	135.00
Elected/Appointed Officials	36.00	36.00	36.00
Total	577.25	577.25	576.50

- Reclassed a full-time Assistant City Manager to an Assistant City Manager Economic Project Development.
- Added a full-time Planning & Development Specialist and Economic Development Project Manager to General Administration.
- Added a full-time Project Manager Business Retention to General Administration.
- Added a full-time Support Services Technician and deleted a Administrative Services Technician.
- Deleted an Economic Development Manager position.
- Increased General Fund funding allocation for the Deputy Director of Parks, Recreation & Facilities.
- 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 FY21	Budget FY22	Budget FY23
General Administration	2.00	2.00	2.00
Electrical	88.50	88.50	88.50
Water & Sewer	43.00	43.00	43.00
Customer Care	41.00	41.00	41.00
Information Technology	23.00	23.00	23.00
Appointed Officials◆	5.00	5.00	5.00
Total	202.50	202.50	202.50

- 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 FY21	Budget FY22	Budget FY23
Cemetery Maintenance	2.00	2.00	2.00
CDBG	2.00	2.00	2.00
SPLOST 2016	7.00	7.00	7.00
Marietta History Center	2.50	2.50	2.50
Brumby Hall & Gardens	1.00	1.00	1.00
City Parks Bond	0.25	0.25	0.00
Fleet Maintenance	14.00	14.00	14.00
Total	28.75	28.75	28.50

- Reduced City Parks Bund funding allocation for the Deputy Director of Parks, Recreation & Facilities.
- In conjunction with these changes, there were other position retitles or reclassifications approved as a result of departmental re-organizations without further changes in the levels of personnel allocations within the departments.

GRAND TOTAL	808.50	808.50	807.50

Note:

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



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CITY OF MARIETTA, GA





FINANCIAL SUMMARY

SOURCES AND USES OF FUNDS

GENERAL FUND	FY21 Actual	FY22 Appr Budget	FY22 Final Budget	FY22 Yr-End Est	FY23 Budget
Revenue					
General Property Taxes					
Real Estate Taxes	8,019,475	8,383,772	8,383,772	8,503,295	9,313,793
Personal Property Taxes	4,639,283	4,490,382	4,490,382	4,655,233	4,653,001
Total General Property Taxes	**12,658,758**	**12,874,154**	**12,874,154**	**13,158,528**	**13,966,794**
Other Taxes					
Real Estate Trans./Intangible Rec.	911,071	711,317	711,317	919,952	795,003
Wholesale Excise Taxes	737,049	790,000	790,000	716,949	734,278
Insurance Premium	4,536,474	4,780,500	4,780,500	4,675,300	4,780,500
Franchise Fees	5,698,734	5,970,500	5,970,500	5,754,984	5,956,845
Miscellaneous	39,554	51,475	51,475	61,302	47,750
Total Other Taxes	**11,922,882**	**12,303,792**	**12,303,792**	**12,128,487**	**12,314,376**
Licenses & Permits					
Business Licenses	6,566,491	6,079,650	6,079,650	7,107,680	5,934,495
Permits	1,482,010	1,347,002	1,347,002	1,581,136	3,249,240
Total Licenses & Permits	**8,048,501**	**7,426,652**	**7,426,652**	**8,688,816**	**9,183,735**
Intergovernmental Revenue	**2,341,512**	**2,167,105**	**2,167,105**	**2,248,498**	**2,351,530**
Charges For Services					
Sanitation	4,225,250	4,257,029	4,257,029	4,312,623	4,358,602
Recreation	836,850	760,038	760,038	1,141,954	965,843
Miscellaneous	423,894	416,311	416,311	434,486	399,650
Total Charges For Services	**5,485,994**	**5,433,378**	**5,433,378**	**5,889,063**	**5,724,095**
Fines and Forfeits	**2,168,572**	**2,115,749**	**2,115,749**	**2,778,910**	**2,824,500**
Other Financing Sources					
Miscellaneous	478,127	463,687	463,687	700,068	533,890
Interest Income	163,469	125,600	125,600	(26,249)	45,650
Transfer from BLW	13,635,600	13,835,770	13,835,770	13,835,770	14,250,843
Transfers In	5,896,676	6,533,908	6,533,908	7,458,700	7,086,058
Use of Reserve	0	0	3,818,522	0	0
Total Other Financing Sources	**20,173,872**	**20,958,965**	**24,777,487**	**21,968,289**	**21,916,441**
General Fund Revenue	**62,800,091**	**63,279,795**	**67,098,317**	**66,860,591**	**68,281,471**
Appropriated Expenditures					
Personal Services	40,250,323	45,077,256	44,482,264	41,660,441	45,696,417
Operating Services	7,147,710	10,101,259	10,772,504	9,781,155	11,196,389
Internal Fleet Services	2,470,443	2,038,086	2,322,482	3,353,194	3,303,140
Transfers Out	8,155,674	5,063,194	5,063,194	6,222,187	7,085,525
Capital Projects	1,420,508	1,000,000	4,457,873	1,832,704	1,000,000
General Fund Expenditures	**59,444,658**	**63,279,795**	**67,098,317**	**62,849,681**	**68,281,471**

SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY21 Actual	FY22 Appr Budget	FY22 Final Budget	FY22 Yr-End Est	FY23 Budget
Revenue					
Lease Income Fund					
Interest Income	562,532	572,724	572,724	800,601	843,250
Use of Reserve		2,226,526	2,226,526	0	431,750
Transfers In	610,318	658,633	658,633	978,935	900,000
Lease Income Fund Revenue	**1,172,850**	**3,457,883**	**3,457,883**	**1,779,536**	**2,175,000**
Tax Allocation Districts					
Property Tax	252,275	0	0	320,425	0
Intergovernmental Revenue	777,649	0	0	(777,649)	0
Interest Income	641	0	0	156	0
Use of Reserve	0	0	257,187	0	0
City Center TAD Fund Revenue	**1,030,565**	**0**	**257,187**	**(457,068)**	**0**
Cemetery Fund					
Property Tax	266,193	285,851	285,851	282,460	298,865
Interest Income	2,468	1,600	1,600	11,246	7,500
Use of Reserve	0	0	12,500	0	0
Cemetery Fund Revenue	**268,661**	**287,451**	**299,951**	**293,706**	**306,365**
CDBG Fund Revenue	**858,395**	**512,068**	**1,167,967**	**819,470**	**534,399**
American Rescue Plan Fund					
Intergovernmental	0	0	0	75,000	0
Interest Income	0	0	0	8,457	9,358
Use of Reserve	0	0	2,225,000	0	7,500,000
American Rescue Plan Fund	**0**	**0**	**2,225,000**	**83,457**	**7,509,358**
Grants Funds					
Reimbursement Grants	3,390,755	0	405,834	502,043	600,000
Use of Reserve	0	0	271,493	0	0
Transfer in	0	0	0	943,356	0
Grants Funds Revenue	**3,390,755**	**0**	**677,327**	**1,445,399**	**600,000**
Asset Forfeiture Fund					
Intergovernmental Revenue	24,211	750,000	750,000	384,481	750,000
Miscellaneous	56,648	250,000	250,000	117,101	250,000
Use of Reserve	0	0	20,803	0	0
Asset Forfeiture Fund Revenue	**80,859**	**1,000,000**	**1,020,803**	**501,582**	**1,000,000**
Marietta History Center					
Admissions	19,302	15,250	15,250	27,313	27,250
Gift Shop	9,097	10,000	10,000	19,901	15,500
Special Events	1,201	22,500	22,500	23,466	25,000
Tourism Grant	160,000	160,000	160,000	160,000	160,000
Other	14,769	45,936	45,936	16,048	11,000
Use of Reserve	0	0	2,000	0	9,316
Marietta History Center	**204,369**	**253,686**	**255,686**	**246,728**	**248,066**

SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY21 Actual	FY22 Appr Budget	FY22 Final Budget	FY22 Yr-End Est	FY23 Budget
Revenue					
Brumby Hall & Gardens/GWTW Fund					
Admissions	23,200	20,250	20,250	33,380	22,750
Gift Shop	41,809	35,400	35,400	52,200	38,400
Tourism Grant	68,670	67,670	67,000	67,000	67,000
Other	39,793	82,519	83,189	27,647	26,000
Use of Reserve	0	0	0	0	10,000
Brumby Hall & Gardens Revenue	**173,472**	**205,839**	**205,839**	**180,227**	**164,150**
Aurora Fire Museum Fund					
Donations/Fundraising	4,205	0	0	5,032	12,000
Aurora Fire Mus. Fund Revenue	**4,205**	**0**	**0**	**5,032**	**12,000**
Parks and Tree Preservation Funds					
Interest Income	2,659	0	0	605	0
Miscellaneous	13,503	0	139	139	0
Use of Reserve	0	0	0	0	43,948
Parks Funds Revenue	**16,162**	**0**	**139**	**744**	**43,948**
Tourism Funds					
Hotel/Motel Tax	2,178,396	2,550,364	2,550,364	3,443,675	3,110,650
Auto Rental Excise Tax	541,937	607,200	607,200	638,682	599,064
Tourism Funds Revenue	**2,720,333**	**3,157,564**	**3,157,564**	**4,082,357**	**3,709,714**
Special Revenue Funds Revenue	**9,920,626**	**8,874,491**	**12,725,346**	**8,981,170**	**16,303,000**
Appropriated Expenditures					
Personal Services	517,885	561,152	567,311	454,243	578,173
Operating Services	2,056,067	1,552,490	2,737,566	2,518,246	723,081
Internal Fleet Services	0	0	0	430	0
Planned Reserve Increase	0	772,179	772,179	0	125,018
Debt Service	2,750,600	2,799,250	2,799,250	2,744,875	2,175,000
Transfers Out	2,727,989	3,165,220	3,165,220	4,090,013	4,317,370
Capital Projects	984,505	24,200	2,683,820	363,135	8,384,358
Special Revenue Funds Expenditures	**9,037,046**	**8,874,491**	**12,725,346**	**10,170,942**	**16,303,000**

SOURCES AND USES OF FUNDS

CAPITAL PROJECTS FUNDS	FY21 Actual	FY22 Appr Budget	FY22 Final Budget	FY22 Yr-End Est	FY23 Budget
Revenue					
City Parks Bond Fund					
Interest Income	14,352	12,307	12,307	14,494	0
Miscellaneous	44,873	0	0	0	0
Use of Reserve	0	301,975	314,521	0	280,000
City Parks Bond Fund Revenue	**59,225**	**314,282**	**326,828**	**14,494**	**280,000**
Redevelopment Bond Fund					
Interest Income	134,475	115,000	115,000	134,430	0
Miscellaneous	1	0	0	5,172,251	0
Use of Reserve	0	3,950,000	3,950,000	0	200,000
Redevelopment Bond Fund Revenue	**134,476**	**4,065,000**	**4,065,000**	**5,306,681**	**200,000**
SPLOST 2011 Fund					
Interest Income	10,835	35,282	35,282	(25,289)	15,250
Use of Reserve	0	3,810,587	4,542,748	0	3,801,444
SPLOST 2011 Fund Revenue	**10,835**	**3,845,869**	**4,578,030**	**(25,289)**	**3,816,694**
SPLOST 2016 Fund					
1% Sales Tax	14,245,644	6,776,448	6,776,448	9,328,961	0
Interest Income	91,931	91,197	91,197	60,892	63,350
Use of Reserve	0	11,850,489	19,107,069	0	15,826,696
SPLOST 2016 Fund Revenue	**14,337,575**	**18,718,134**	**25,974,714**	**9,389,853**	**15,890,046**
SPLOST 2022 Fund					
1% Sales Tax	0	1,009,726	1,009,726	6,541,585	8,780,838
Interest Income	0	0	0	4,332	0
SPLOST 2022 Fund Revenue	**0**	**1,009,726**	**1,009,726**	**6,545,917**	**8,780,838**
SPLOST Grant Fund					
Grants	2,044,971	0	320,000	0	0
Use of Reserve	0	0	780,916	0	0
SPLOST Grant Fund	**2,044,971**	**0**	**1,100,916**	**0**	**0**
Capital Projects Funds Revenue	**16,587,082**	**27,953,011**	**37,055,214**	**21,231,656**	**28,967,578**
Appropriated Expenditures					
Personal Services	651,779	791,962	791,962	629,597	756,909
Operating Services	49,674	607,094	654,742	86,546	611,000
Capital Projects	14,695,456	26,553,955	35,608,510	11,564,513	27,599,669
Transfer Out	0	0	0	943,356	0
Capital Projects Funds Expenditures	**15,396,909**	**27,953,011**	**37,055,214**	**13,224,012**	**28,967,578**
DEBT SERVICE FUND					
Revenue					
Property Tax	7,587,758	7,731,420	7,731,420	7,600,906	7,629,075
School SPLOST	192,215	185,000	185,000	0	0
Interest Income	52,819	62,300	62,300	8,423	3,000
Debt Service Fund Revenue	**7,832,792**	**7,978,720**	**7,978,720**	**7,609,329**	**7,632,075**
Appropriated Expenditures					
Debt Service	6,841,210	6,602,296	6,602,296	6,603,422	6,558,272
Planned Reserve Increase	0	1,351,188	1,351,188	0	1,048,567
Transfers Out	25,236	25,236	25,236	25,236	25,236
Debt Service Fund Expenditures	**6,866,446**	**7,978,720**	**7,978,720**	**6,628,658**	**7,632,075**

SOURCES AND USES OF FUNDS

ENTERPRISE FUNDS	FY21 Actual	FY22 Appr Budget	FY22 Final Budget	FY22 Yr-End Est	FY23 Budget
BLW Fund					
Revenue					
Charges for Services	148,012,540	152,318,797	152,318,797	149,792,032	151,871,410
Interest/Investment Income	87,470	103,000	103,000	(721,849)	48,350
Miscellaneous	1,885,045	1,841,473	1,841,473	1,640,335	1,791,471
Transfers In	7,552,977	3,820,837	3,820,837	3,818,282	2,941,770
Use of Reserve	0	0	2,549,275	0	0
BLW Fund Revenue	**157,538,032**	**158,084,107**	**160,633,382**	**154,528,800**	**156,653,001**
Appropriated Expenditures					
Personal Services	16,358,487	19,257,282	18,876,121	18,958,402	20,695,140
Operating Services	10,989,591	10,967,177	11,873,784	11,225,255	11,213,228
Cost of Goods Sold	97,485,286	93,146,467	93,146,467	85,133,150	89,312,644
Internal Fleet Services	902,536	811,059	906,059	1,165,234	1,304,614
Miscellaneous Expenses	587,278	551,101	551,101	416,966	551,101
Transfers Out	20,351,452	19,783,355	19,783,355	20,280,066	20,198,428
Capital Projects	9,448,412	13,567,666	15,496,495	11,382,373	13,377,846
BLW Fund Expenditures	**156,123,042**	**158,084,107**	**160,633,382**	**148,561,446**	**156,653,001**
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	893,582	893,582	0	14,515
Interest Income	81,106	0	0	8,456	0
BLW Trust Fund Revenue	**1,916,182**	**2,728,658**	**2,728,658**	**1,843,532**	**1,849,591**
Appropriated Expenditures					
Transfers Out	4,625,722	893,582	893,582	893,582	14,515
Capital Projects	1,015,400	0	0	240,244	0
Operating Services	97	0	0	0	0
Planned Reserve Increase	0	1,835,076	1,835,076	0	1,835,076
BLW Trust Fund Expenditures	**5,641,219**	**2,728,658**	**2,728,658**	**1,133,826**	**1,849,591**
Golf Course Fund					
Revenue					
Green Fees	1,241,857	875,250	875,250	1,187,617	1,250,000
Cart Rental	554,757	360,000	360,000	562,762	495,550
Driving Range	132,039	100,000	100,000	133,944	131,000
Food and Beverage	281,280	196,025	196,025	351,628	339,025
Pro Shop Rental	13,180	13,000	13,000	12,240	12,240
Miscellaneous	21,460	20,000	20,000	14,836	20,000
Use of Reserve	0	524,084	543,451	0	267,394
Golf Course Fund Revenue	**2,244,573**	**2,088,359**	**2,107,726**	**2,263,027**	**2,515,209**
Appropriated Expenditures					
Operating Services	1,234,099	1,503,888	1,507,354	1,430,902	1,664,117
Transfers Out	226,846	425,021	425,021	425,021	426,846
Capital Projects	2,283	159,450	175,351	109,030	424,246
Golf Course Fund Expenditures	**1,463,228**	**2,088,359**	**2,107,726**	**1,964,953**	**2,515,209**

SOURCES AND USES OF FUNDS

ENTERPRISE FUNDS	FY21 Actual	FY22 Appr Budget	FY22 Final Budget	FY22 Yr-End Est	FY23 Budget
Conference Center Fund					
Revenue					
Tourism Grant	610,319	862,266	862,266	1,120,647	900,000
Rental Income	2,240,020	2,365,156	2,365,156	1,828,032	2,155,800
Miscellaneous	46,132	0	0	81,313	0
Use of Reserve	0	1,134,509	1,134,509	0	0
Conference Ctr. Fund Revenue	**2,896,471**	**4,361,931**	**4,361,931**	**3,029,992**	**3,055,800**
Appropriated Expenditures					
Miscellaneous	562,532	0	0	800,601	843,250
Transfers Out	610,319	862,266	862,266	978,935	900,000
Planned Reserve Increase	0	0	0	0	1,312,550
Capital Projects	8,227,951	3,499,665	3,499,665	2,148,836	0
Conference Ctr. Fund Expenditures	**9,400,802**	**4,361,931**	**4,361,931**	**3,928,372**	**3,055,800**

TRUST FUNDS	FY21 Actual	FY22 Appr Budget	FY22 Final Budget	FY22 Yr-End Est	FY23 Budget
Revenue					
Pension Fund					
Fund Charges	5,648,969	5,874,296	5,874,296	5,812,305	6,941,000
Employee Contributions	1,479,057	1,550,525	1,550,525	1,526,993	1,550,525
Transfers In	1,627,031	0	0	1,655,644	0
Investment Earnings	32,747,456	6,763,415	6,763,415	(20,096,823)	5,963,721
Pension Fund Revenue	**41,502,513**	**14,188,236**	**14,188,236**	**(11,101,881)**	**14,455,246**
Other Post-Empl. Benefits Fund	**3,783,073**	**0**	**0**	**(29,633)**	**0**
School System Fund Revenue	**60,060,451**	**58,918,324**	**58,918,324**	**63,934,340**	**66,781,224**
Trust Funds Revenue	**105,346,037**	**73,106,560**	**73,106,560**	**52,802,826**	**81,236,470**
Appropriated Expenditures					
Operating Services	60,899,247	59,715,774	59,715,774	64,835,723	67,802,674
Benefit Payments & Premiums	17,086,458	13,385,904	13,385,904	13,959,526	13,385,904
Transfers Out	4,882	4,882	4,882	4,882	47,892
Trust Funds Expenditures	**77,990,587**	**73,106,560**	**73,106,560**	**78,800,131**	**81,236,470**

SOURCES AND USES OF FUNDS

INTERNAL SERVICE FUNDS	FY21 Actual	FY22 Appr Budget	FY22 Final Budget	FY22 Yr-End Est	FY23 Budget
Fleet Maintenance Fund					
Revenue					
Fund Charges	3,387,210	3,788,102	3,788,102	4,537,892	4,118,247
Miscellaneous	8,491	10,692	10,692	(5,333)	0
Use of Reserve	0	0	66,644	0	0
Fleet Maintenance Revenue	**3,395,701**	**3,798,794**	**3,865,438**	**4,532,559**	**4,118,247**
Appropriated Expenditures					
Personal Services	1,338,766	1,068,391	1,068,391	1,036,784	1,153,814
Operating Services	2,421,178	2,603,600	2,613,756	2,979,806	2,752,900
Internal Fleet Services	14,232	20,000	20,000	22,646	20,000
Transfers Out	20,533	19,803	19,803	19,803	20,533
Capital Projects	15,250	87,000	143,488	138,320	171,000
Fleet Maintenance Expenditures	**3,809,959**	**3,798,794**	**3,865,438**	**4,197,359**	**4,118,247**

SELF-INSURANCE FUNDS	FY21 Actual	FY22 Appr Budget	FY22 Final Budget	FY22 Yr-End Est	FY23 Budget
Revenue					
Fund Charges	11,244,018	13,985,183	13,985,183	11,629,218	12,020,001
Employee Contributions	1,555,385	1,642,424	1,642,424	1,557,758	1,659,575
Miscellaneous	157,087	0	0	164,475	0
Transfers In	6,209,163	4,478,146	4,478,146	4,478,146	8,071,041
Use of Reserves	0	0	14,301	0	0
Self-Insurance Funds Revenue	**19,165,653**	**20,105,753**	**20,120,054**	**17,829,597**	**21,750,617**
Appropriated Expenditures					
Operating Services	847,157	1,023,175	1,023,175	829,092	1,033,175
Contingency	207,395	0	0	0	0
Benefit Payments & Premiums	16,814,348	19,034,686	19,048,987	18,997,233	20,669,550
Transfers Out	47,892	47,892	47,892	47,892	47,892
Self-Insurance Funds Expenditures	**17,916,792**	**20,105,753**	**20,120,054**	**19,874,217**	**21,750,617**

SOURCES AND USES OF FUNDS

SUMMARY - ALL FUNDS	FY21 Actual	FY22 Appr Budget	FY22 Final Budget	FY22 Yr-End Est	FY23 Budget
Revenue					
Property Taxes	80,825,435	79,809,749	79,809,749	85,296,659	88,675,958
Other Taxes	14,643,215	15,461,356	15,461,356	16,210,844	16,024,090
1% Sales Tax	14,245,644	7,786,174	7,786,174	15,870,546	8,780,838
Licenses & Permits	8,048,501	7,426,652	7,426,652	8,688,816	9,183,735
Intergovernmental Revenue	10,468,697	4,704,109	6,085,172	4,599,490	5,362,929
Charges For Services	176,813,173	184,592,705	184,592,705	180,745,261	183,884,853
Fines and Forfeits	2,168,572	2,115,749	2,115,749	2,778,910	2,824,500
Interest Earned	33,952,213	7,882,425	7,882,425	(19,818,118)	6,999,429
Miscellaneous	11,110,949	6,727,138	6,727,947	12,136,762	7,156,876
Total Revenue	**352,276,399**	**316,506,057**	**317,887,929**	**306,509,170**	**328,893,208**
Appropriated Expenditures					
Personal Services	59,117,240	66,756,043	65,786,049	62,739,467	68,880,453
Operating Expenses	221,775,328	217,061,760	220,279,655	217,535,705	226,386,767
Debt Service	9,591,810	9,401,546	9,401,546	9,348,297	8,733,272
Capital Projects	35,809,765	44,891,936	62,065,202	27,779,155	50,957,119
Total Expenditures	**326,294,143**	**338,111,285**	**357,532,452**	**317,402,624**	**354,957,611**

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 FY2023 operations are

- American Rescue Plan Fund $7,500,000 - Government proceeds used for capital projects.
- Lease Income Fund $431,750 - FY2022 year-end decrease due to the use of the reserve.
- Marietta History Center $9,316 - FY2022 year-end decrease due to the use of the reserve.
- Brumby Hall & Gardens $10,000 - FY2022 year-end decrease due to the use of the reserve.
- Parks Fund $43,948 - FY2022 year-end decrease due to the use of the reserve.
- City Parks Bond Fund: $280,000 - prior year bond proceeds to be used for parks projects.
- Redevelopment Bond Fund: $200,000 - prior year bond proceeds to be used for upcoming projects.
- SPLOST 2011 Fund: $3,801,444 - reserve revenue to be used for capital projects.
- SPLOST 2016 Fund: $15,826,696 - reserve revenue to be used for capital projects.
- Golf Course Fund $267,394 - prior year revenue to be used for capital equipment.
- BLW Trust Fund $14,515 - reserve revenue to be used for capital projects.

The Funds that plan to increase fund balance as a result of FY2023 operations are:

- Cemetery Fund $125,018 - reserved for future repair and replacements of markers and walls..
- Conference Center Fund: $1,312,550 - reserved for future capital projects.
- Debt Service Fund: $1,048,567 - reserved for future debt expense.

Additional details can be found on the following pages in the FY2023 Combined Statement of Revenue, Expenditures and Changes in Fund Balance.



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FY2023 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUNDS	GENERAL	BLW	GOLF COURSE	CONFERENCE CENTER	DEBT SERVICE
REVENUES:					
Property Taxes	13,966,794				7,629,075
Other Taxes	12,314,376				
1% Sales Tax					
Licenses and Permits	9,183,735				
Intergovernmental	2,351,530			900,000	
Charges for Services	5,724,095	151,871,410	2,227,815	2,155,800	
Fines and Forfeits	2,824,500				
Interest Earned	45,650	48,350			3,000
Miscellaneous Sources	533,890	1,791,471	20,000		
School SPLOST Proceeds					
Total Anticipated Revenues	**46,944,570**	**153,711,231**	**2,247,815**	**3,055,800**	**7,632,075**
EXPENDITURES:					
Personal Services	45,696,417	20,695,140			
Operating Services	14,499,529	102,381,587	1,664,117	843,250	
Appropriated Expenditures	**60,195,946**	**123,076,727**	**1,664,117**	**843,250**	**0**
Debt Service:					
Principal Retirement					5,205,000
Interest and Fiscal Charges					1,353,272
Capital Projects	1,000,000	13,377,846	424,246		
Total Anticipated Expenses	**61,195,946**	**136,454,573**	**2,088,363**	**843,250**	**6,558,272**
Excess (Deficit) of Revenues over Expenses	**(14,251,376)**	**17,256,658**	**159,452**	**2,212,550**	**1,073,803**
Transfers In	**21,336,901**	**2,941,770**			
Transfers Out	**(7,085,525)**	**(20,198,428)**	**(426,846)**	**(900,000)**	**(25,236)**
Incr (Decr) in Reserves as a result of FY23 Operations	**0**	**0**	**(267,394)**	**1,312,550**	**1,048,567**

FY2023 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

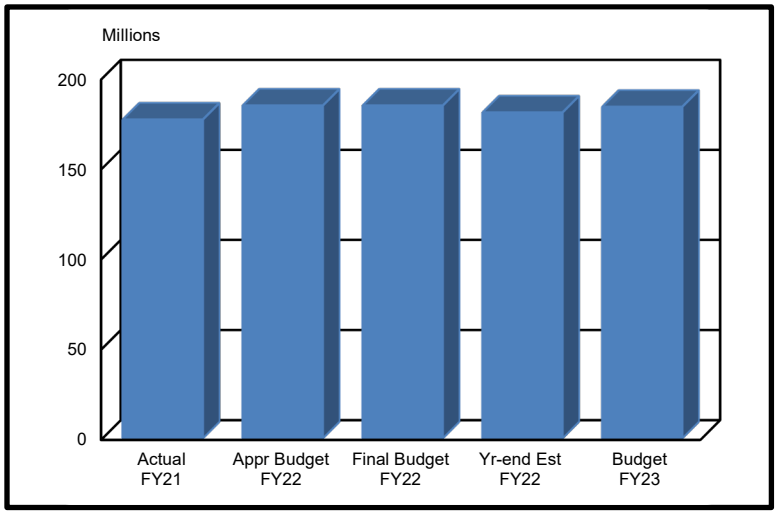
FUNDS	CAPITAL PROJECTS	SPECIAL REVENUE	FLEET MAINT.	SELF - INSURANCE	TRUSTS	TOTAL
REVENUES:						
Property Taxes		298,865			66,637,633	**88,532,367**
Other Taxes		3,709,714				**16,024,090**
1% Sales Tax	8,780,838					**8,780,838**
Licenses and Permits						**9,183,735**
Intergovernmental		2,111,399				**5,362,929**
Charges for Services		165,900	4,118,247	13,679,576	8,491,525	**188,434,368**
Fines and Forfeits					143,591	**2,968,091**
Interest Earned	78,600	860,108			5,963,721	**6,999,429**
Miscellaneous Sources		262,000				**2,607,361**
School SPLOST Proceeds						**0**
Total Anticipated Revenues	**8,859,438**	**7,407,986**	**4,118,247**	**13,679,576**	**81,236,470**	**328,893,208**
EXPENDITURES:						
Personal Services	756,909	578,173	1,153,814			**68,880,453**
Operating Services	611,000	723,081	2,772,900	21,702,725	81,188,578	**226,386,767**
Appropriated Expenditures	**1,367,909**	**1,301,254**	**3,926,714**	**21,702,725**	**81,188,578**	**295,267,220**
Debt Service:						
Principal Retirement		2,175,000				**7,380,000**
Interest and Fiscal Charges						**1,353,272**
Capital Projects	27,599,669	8,384,358	171,000			**50,957,119**
Total Anticipated Expenses	**28,967,578**	**11,860,612**	**4,097,714**	**21,702,725**	**81,188,578**	**354,957,611**
Excess (Deficit) of Revenues over Expenses	**(20,108,140)**	**(4,452,626)**	**20,533**	**(8,023,149)**	**47,892**	**(26,064,403)**
Transfers In		**900,000**		**8,071,041**	**0**	**33,249,712**
Transfers Out		**(4,317,370)**	**(20,533)**	**(47,892)**	**(62,407)**	**(33,084,237)**
Incr (Decr) in Reserves as a result of FY23 Operations	**(20,108,140)**	**(7,869,996)**	**0**	**0**	**(14,515)**	**(25,898,928)**

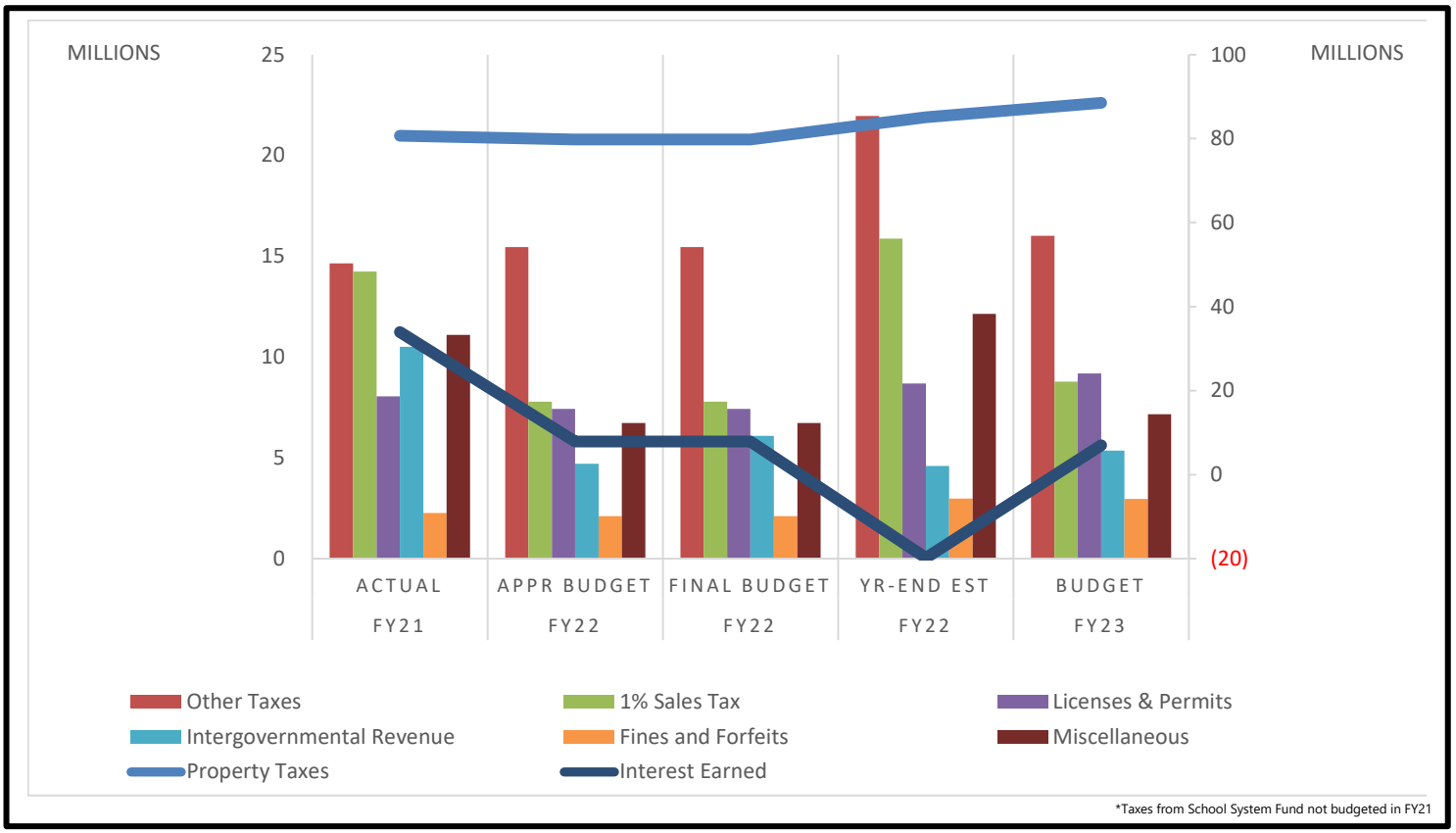
REVENUE SUMMARY

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 41 funds of Marietta city government.

CHARGES FOR SERVICES

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

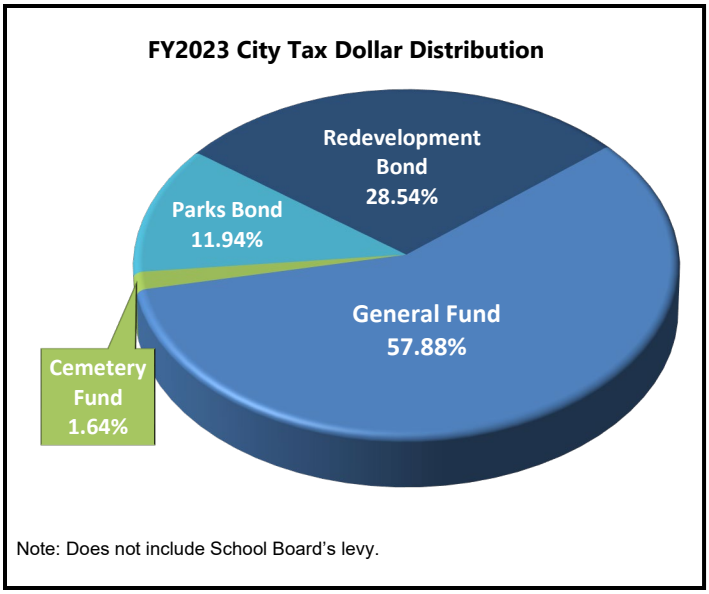




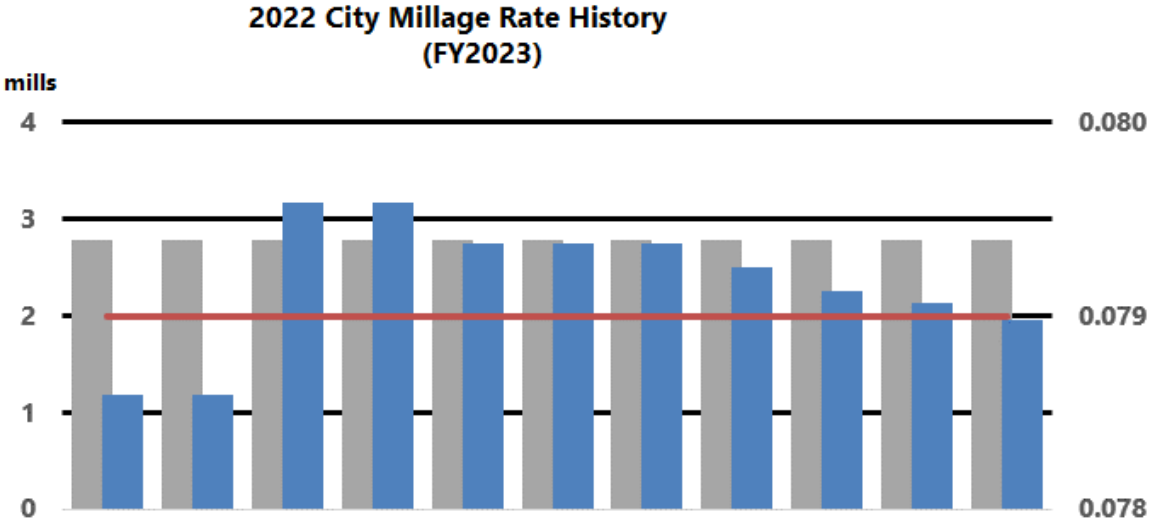
REVENUE SUMMARY

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

The graph to the right shows the tax dollar distribution for the four levies. The General Fund portion is 2.788 mills, which is expected to generate about $10.523 million in real estate and personal property taxes. The debt service levies include voter approved bonds for parks, which has a millage rate of 0.575 mills, and redevelopment, which is set at 1.375 mills. These two debt service levies are estimated to bring in about $7.63 million. The cemetery portion is 0.079 mills which should produce about $306,365 for cemetery maintenance. This brings the total millage rate to 4.817 mills. All in all, a typical tax bill for property assessed at $339,792 would be approximately $635.44. This is exclusive of the School Board's levy. Homeowners may apply for a homestead exemption, which would reduce this amount, if eligible, to $612.47.



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



Tax Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total	**4.046**	**4.046**	**6.046**	**6.046**	**5.617**	**5.617**	**5.617**	**5.367**	**5.117**	**4.992**	**4.817**
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	1.179	1.179	3.179	3.179	2.750	2.750	2.750	2.500	2.250	2.125	1.950
General	2.788	2.788	2.788	2.788	2.788	2.788	2.788	2.788	2.788	2.788	2.788

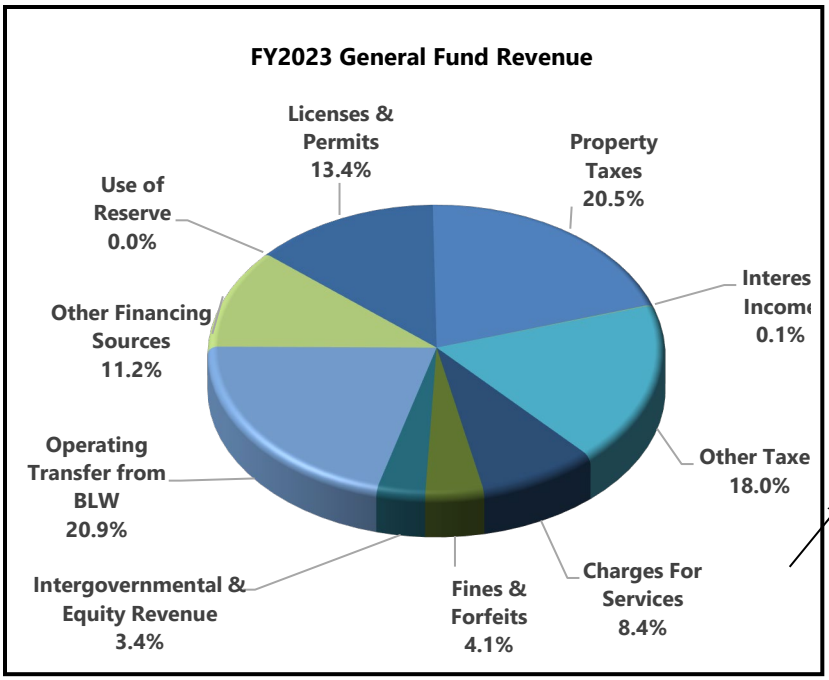
Notes:

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

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 $68.28 million. There are no tax increases or user fee increases approved for the FY2023 budget. The General Fund revenue budget is expected to increase by 7.9% from last year's adopted budget.



We are anticipating revenue growth in the Business License and Permits category. This is a positive sign for the local economy as we see businesses revamp after COVID, while residential and commercial building and improvements increase. Construction permit revenue has risen in the last couple years; however, we expect this trend to stagnate as we see the homebuying markets cool due to rising interest rates.

Other Taxes:	
Franchise Fees	$5,956,845
State Insurance Premium	$4,780,500
Alcoholic Beverage Excise Tax	$734,278
Miscellaneous	$842,753

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. Currently, new residential and commercial construction is underway resulting in a 9.4% 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 thus increased the distribution percentage for municipalities. The change has positively impacted revenues, we will continue to monitor the effects of the law changes closely as buying power diminishes and the market slows.

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 FY23 recreation programs will see an influx in revenue from contact programs and field rental. Parks and Sanitation should experience an increase from new residential properties.

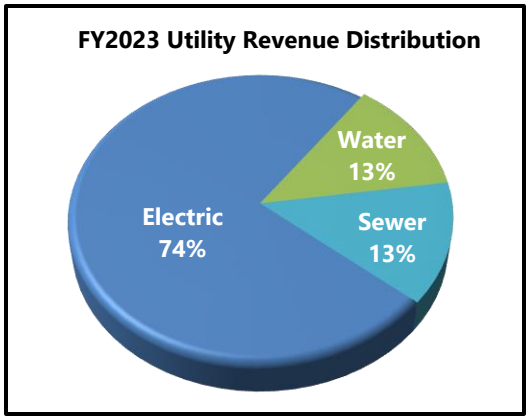
The automated red-light enforcement program is working to reduce accidents in targeted intersections in general. As violations and associated revenue decrease, the intersection becomes safer.

Indirect cost recovery from the BLW Fund and other funds of the city, which totals about $2.92 million of the $7 million in the Other Financing Source category. Tourism taxes from hotel and motel occupancies and auto rentals are considered special revenue funds and transferred to the General Fund for disbursement to other agencies and tourism groups in the downtown area. This source is expected to bring in approximately $3.7 million.

REVENUE SUMMARY

BOARD OF LIGHTS AND WATER FUND

The operation of the electric, water and sewer utilities is projected to produce 96.9% of the revenue for the Board of Lights and Water (BLW) Fund. The remaining 3.1% of its income is derived from investment earnings, miscellaneous sources, reserves, and indirect cost recovery of $2.92 million from the General Fund and other funds.



Charges for Services is the largest category of revenue, which is budgeted at about $151.9 million for FY2023. Electric, water and sewer sales are projected to contribute 74%, 13% and 13%, respectively, to this category of revenue. Utility revenue distribution remains rather constant from year to year. There is a 0.9% decrease 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 FY2023, there is an anticipated review of rate increase to cover the cost of rising prices.

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 $3.7 million in FY2023.

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

The 2011 and 2016 Special Purpose Local Option Sates Tax (SPLOST) collected 1% sales tax for road projects and capital projects. The SPLOST collections expired at the end of 2015 and 2021, respectively. Another SPLOST was approved by voters and began in January 2016 and January 2022. Collectively, $28.5 million is budgeted for transportation, building and capital projects for FY2023.

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

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

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

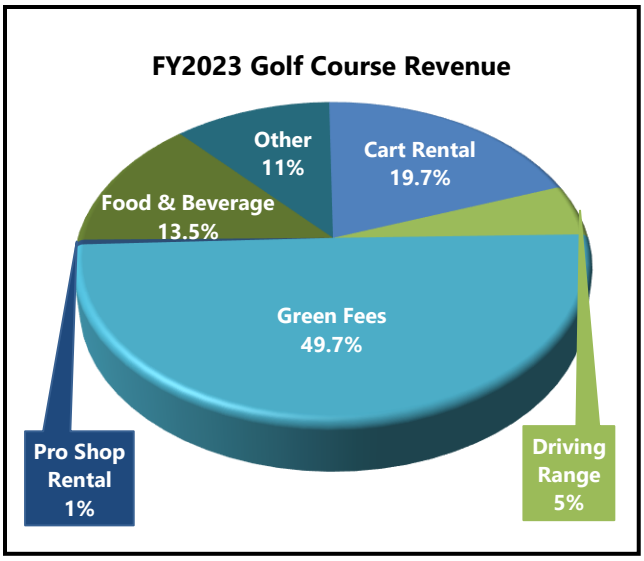
REVENUE SUMMARY

DEBT SERVICE FUND

The Debt Service Fund receives its revenue from two basic sources: a property tax levy for two city general obligation bonds (Parks Bond and Redevelopment Bond) and a reimbursement from the School Board for the School Bond payment. The School Board collects a 1% SPLOST as approved by the voters in order to cover the debt service for the school bond. The millage rate for the Redevelopment Bond was reduced by 0.25 mills in FY22 and 0.125 in FY23. The Parks Bond was reduced by 0.05 mills in FY23.

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. Golf course renovations has also assisted with drawing new users.

INTERNAL SERVICE FUNDS

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

The Fleet Maintenance Fund recovers the cost of contracted commercial repairs, internal repairs and maintenance, labor, parts, supplies and fuel from user departments, with a total fund budget of $4.12 million.

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

TRUST FUNDS

The revenue in the Pension Fund is derived from charges to all funds for all eligible employees at a rate of 14% of salaries. The employees contribute 4% of salaries to the pension fund as well. Investment earnings play a substantial role in the fund's overall health. An analysis by an outside firm is performed each year to evaluate the rate of contribution into the fund in order to ensure strength now and in the future. The Other Post-Employment Benefits (OPEB) Trust Fund was established in FY2008. The Board of Lights and Water (BLW) Trust Fund was established in FY2011 in which the BLW makes contributions to set aside funds for future years.

In conclusion and as highlighted herein, the overall revenue picture for FY2023 is sound. No tax increases nor fee increases are implemented with the passage of this budget. Despite concerns for the national and local economies in the past, Marietta remains stable. Marietta is deliberate in maximizing its financial and personnel resources and has a fiscally conservative philosophy that has sustained the city during hard economic times.

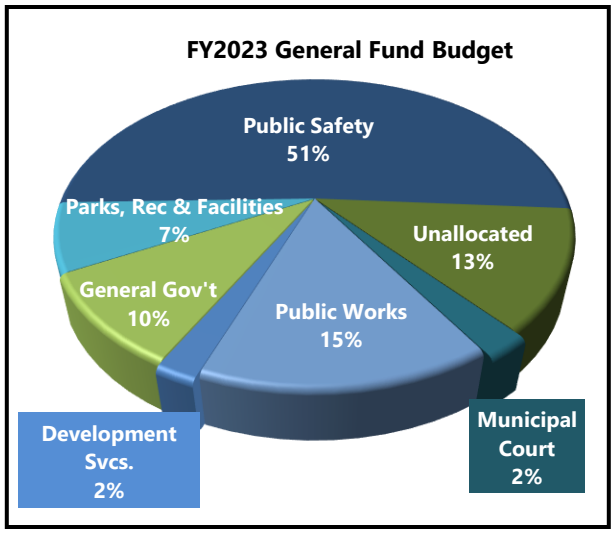


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EXPENDITURE SUMMARY

Marietta's Expenditure Budget is thoughtful, conservative and provides services that meet or exceed last year's levels. The total budget for FY2023 is $354.96 million for all City funds, excluding planned reserve increases and interfund transfers. As in recent years, the FY2023 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 $68.2 million General Fund Budget is 7.3% higher than last year's adopted budget. The Personal Services category of expenditures is budgeted at $45.69 million and accounts for 67% of the General Fund budget. Total salaries and benefits continue to be budgeted below the 100% mark, as we rely on natural attrition in personnel to make up salary savings throughout the year. In FY2023 the salary savings is budgeted at $1 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 $21.6 million, which is 31.6% 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 returned to pre-COVID levels allowing some relief to employee purchasing constraints.

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 decreased from $1 million to $600,000. FY2022 allowed a return to $1 million dollar capital spending levels. 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 a steady incline of expenditures. In FY2023 the budget for claims, policy, premiums, and administration fees are a continuation of the trajectory. 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. No additional costs were passed on to the employees.

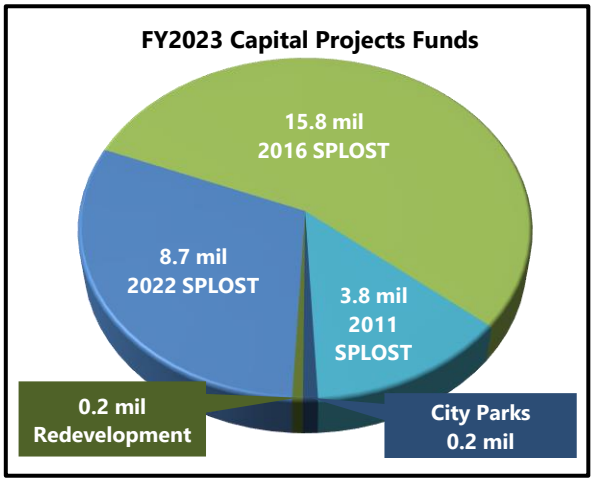
The Fleet Maintenance shop provides fuel and services to all departments of the City. The budget experienced substantive increases due to higher fuel and material costs.

OTHER FUNDS

The Golf Course Fund is budgeted to be 20.5% higher compared to last year at $2.5 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 $424,246 for FY2023.

EXPENDITURE SUMMARY

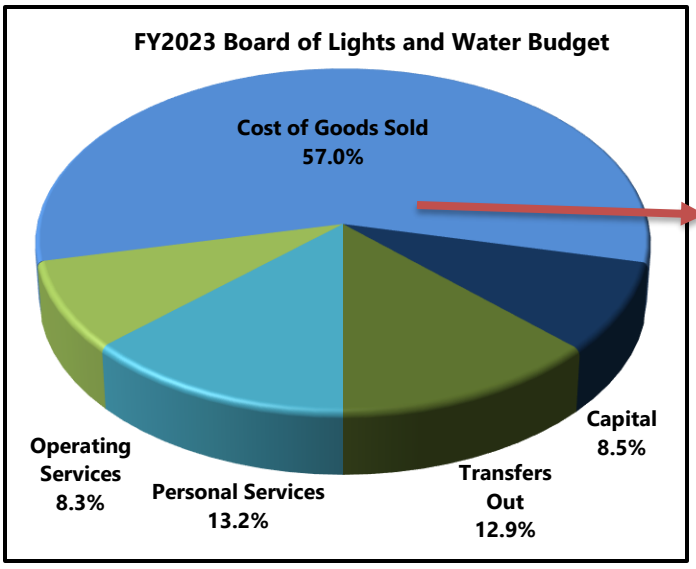
In the Capital Projects funds, we are using approximately $3.8 million for roads, transportation and capital projects funded by a 1% Special Purpose Local Option Sales Tax (SPLOST) from 2011. The collection of this sales tax expired in December 2015; however, projects will continue for a few years until all the funds are expended. A follow-up SPLOST began in January 2016. The major portion of the $15.9 million that we will receive in FY2023 will be used for additional transportation projects. While the 2016 SPLOST is largely for road and transportation projects, a substantial amount of funding for public safety replacement vehicles is included as are funds for building construction and other capital outlays. A new 2022 SPLOST was approved beginning this fiscal year. We are using approximately $8.7 million for transportation projects. Redevelopment projects are budgeted at $0.2 million for the current fiscal year.



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

BOARD OF LIGHTS AND WATER FUND

The expense budget of the Board of Lights and Water (BLW) is $156.6 million. This is 0.9% less than last year's approved budget. The largest category of expenditures, Cost of Goods Sold, decreased by 4.1% 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	**$70.00 million**
Water	**$8.61 million**
Sewer	**$10.70 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 57.1% and purchased water and sewer services are 15.8% of the BLW's operating budget. Electricity for resale is budgeted at $70 million. Meanwhile, water and sewer services for resale are budgeted at $19.3 million.

The FY2023 capital budget of $13.37 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 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 $21.75 million. In conclusion, the budget for FY2023 is sound and conservative, and it should be noted that the City administration, in concert with elected officials and department directors, have made a diligent effort to generate innovative ideas and find cost cutting measures to provide the highest level of services to our citizens and customers.

FUND BALANCE SUMMARY

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

Governmental Funds	Beginning FY23 Fund Balance	Anticipated Revenues	Anticipated Expenses	Projected Change in Fund Balance	Estimated Ending FY23 Fund Balance	Designated/ Reserved	Undesignated
General Fund	37,502,403	68,281,471	68,281,471	0	37,502,403	14,264,220	23,238,183
Lease Income	11,660,523	1,743,250	2,175,000	(431,750)	11,228,773		11,228,773
Tax Allocation Districts	991,893	0	0	0	991,893		991,893
Cemetery	889,467	306,365	306,365	0	889,467	2,588	886,879
CDBG	(61,139)	534,399	534,399	92,619	31,480	31,480	0
Asset Forfeiture	538,902	1,000,000	1,000,000	0	538,902	167,709	371,193
Radio Sys Core Replacement	3,329	0	0	0	3,329		3,329
Marietta History Center	121,914	238,750	248,066	(9,316)	112,598		112,598
Brumby Hall & Gardens/GWTW	81,724	154,150	164,150	(10,000)	71,724		71,724
Aurora Fire Museum	11,871	12,000	12,000	0	11,871		11,871
Parks and Trees	451,750	0	43,948	(43,948)	407,802	43,951	363,851
Tourism	210,756	3,709,714	3,709,714	0	210,756		210,756
Capital Projects	61,364,655	8,859,438	28,967,578	(20,108,140)	41,256,515	20,108,140	21,148,375
Debt Service	9,769,789	7,632,075	6,558,272	1,073,803	10,843,592		10,843,592
Governmental Funds Total	**123,537,838**	**92,471,612**	**112,000,963**	**(19,436,732)**	**104,101,106**	**34,618,088**	**69,483,018**

Projected Change in Fund Balance:

- Capital Projects Fund: A Parks bond was issued in 2009 for $25 million. A Redevelopment bond was issued in 2013 for $68 million. These funds will be spent over the course of several years. In FY19 the city appropriated approximately $9.1 million from the Redevelopment bond to go forward with council-approved projects. Additionally $19.7 million in unspent funds from prior Special Purpose Local Option Sales Tax (SPLOST) is budgeted for council-approved projects in FY23. $8.7 million 2022 SPLOST is appropriated for road, traffic, and capital projects.

- The Debt Service fund will add $1,048,567 to fund balance for a principal payment that is due on the first day of the fiscal year.

- Lease income principal bond payment of $2,285,00 is due the first day of the fiscal year.

AGGREGATE DEBT SERVICE

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

DEBT SERVICE FUND:

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

Redevelopment General Obligation Bond:
This $68 million bond was approved by the voters in 2013 for the acquisition and demolition of properties approved for redevelopment, right-of-way acquisitions and road infrastructure modifications to improve connectivity within the Franklin-Gateway redevelopment area. Streetscape improvements and construction in the Whitlock Avenue corridor are also included. Additionally in 2020, the taxable portion of the 2013 bond issue was refunded to lower interest rates.

SPECIAL REVENUE FUNDS:

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

AGGREGATE DEBT SERVICE

	Parks General Obligation Bonds 2015 Refunding Issue		Redevelopment General Obligation Bonds 2013A Issue		Redevelopment General Obligation Bonds 2020 Refunding Issue	
	Principal	Interest	Principal	Interest	Principal	Interest
Outstanding	$ 12,060,000		$ 3,075,000		$ 46,445,000	
Maturities for FYE June 30:	Jan. 1	July 1 & Jan 1	Jan. 1	July 1 & Jan 1	Jan. 1	July 1 & Jan 1
2023	1,485,000	422,500	3,075,000	92,250	645,000	868,522
2024	1,550,000	348,250	-	-	3,835,000	856,460
2025	1,615,000	270,750	-	-	3,890,000	784,746
2026	1,645,000	222,300	-	-	3,950,000	712,003
2027	1,685,000	172,950	-	-	4,015,000	638,138
2028	1,725,000	122,400	-	-	4,080,000	563,057
2029	1,775,000	70,650	-	-	4,150,000	486,761
2030	580,000	17,400	-	-	4,220,000	409,156
2031	-	-	-	-	4,295,000	330,242
2032	-	-	-	-	4,375,000	249,926
2033	-	-	-	-	4,455,000	168,113
2034	-	-	-	-	4,535,000	84,805
	$ 12,060,000	$ 1,647,200	$ 3,075,000	$ 92,250	$ 46,445,000	$ 6,151,926

AGGREGATE DEBT SERVICE

	DMDA Citywide Projects Revenue Bonds 2016 Refunding Issue		Total City Debt (All Pages)		
	Principal	Interest	Principal	Interest	Total Payment
Outstanding	$ 10,310,000		$ 71,890,000		
Maturities for FYE June 30:	July 1	July 1 & Jan 1	July 1	July 1 & Jan 1	
2023	2,285,000	515,500	7,490,000	1,898,772	9,388,772
2024	2,395,000	401,250	7,780,000	1,534,246	9,314,246
2025	2,520,000	281,500	8,025,000	1,264,253	9,289,253
2026	2,495,000	155,500	8,090,000	1,089,803	9,179,803
2027	615,000	30,750	6,315,000	841,838	7,156,838
2028	-	-	5,805,000	685,457	6,490,457
2029	-	-	5,925,000	557,411	6,482,411
2030	-	-	4,800,000	426,556	5,226,556
2031	-	-	4,295,000	330,242	4,625,242
2032	-	-	4,375,000	249,926	4,624,926
2033	-	-	4,455,000	168,113	4,623,113
2034	-	-	4,535,000	84,805	4,619,805
	$ 10,310,000	$ 1,384,500	$ 71,890,000	$ 9,131,419	$ 81,021,419

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





COMMITTED TO SAFETY





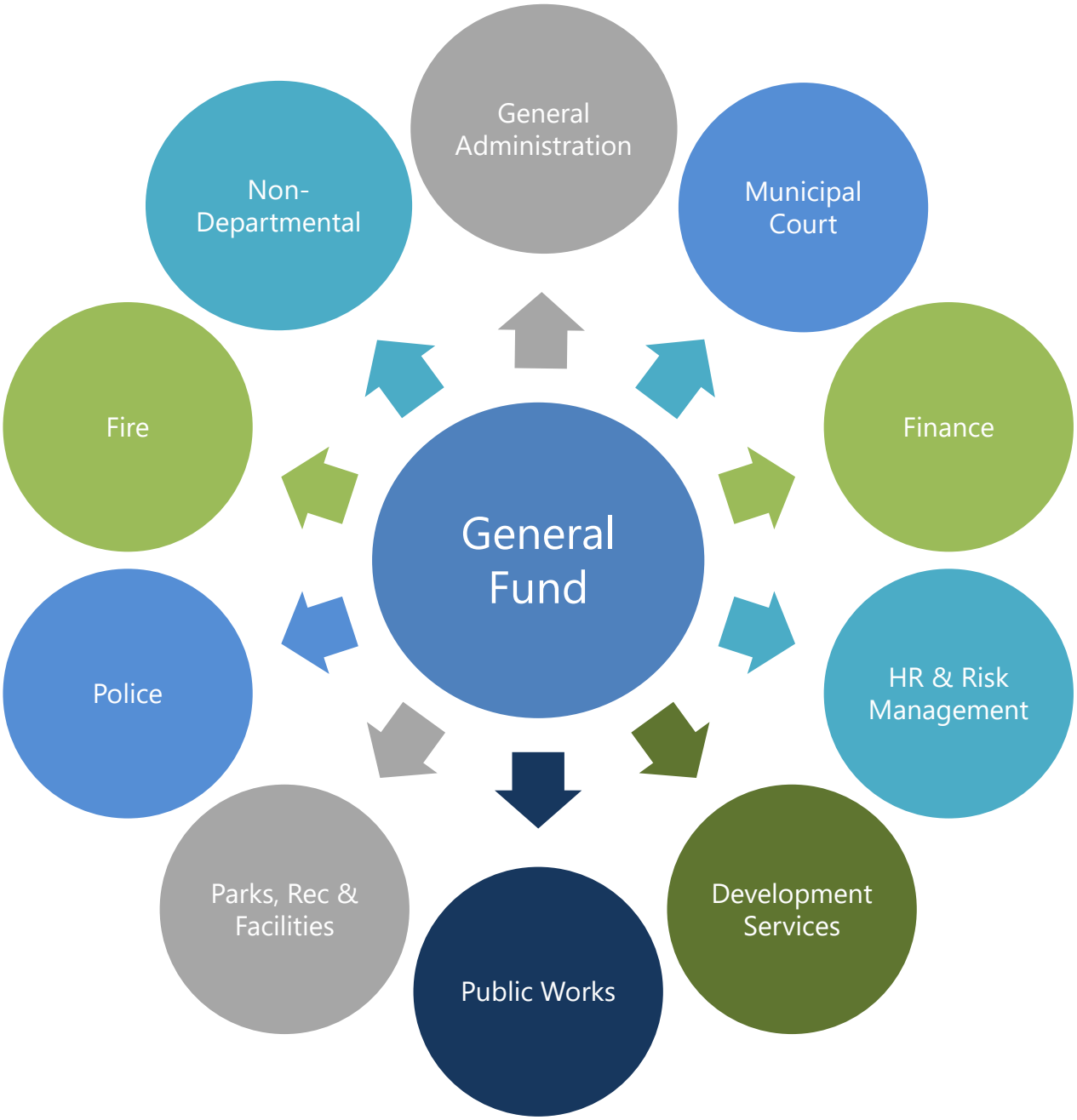


City of Marietta, GA

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:



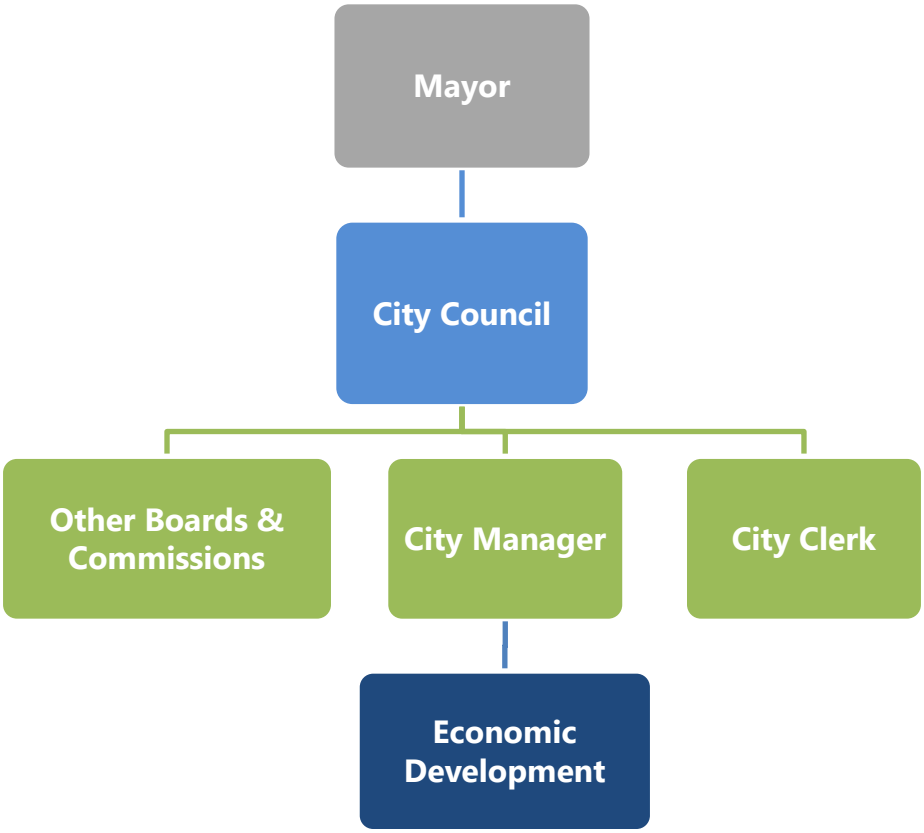
GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2023

General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
General Administration				
Mayor	145,145	9,770	0	154,915
Council	235,233	99,390	0	334,623
City Manager's Office	1,523,247	147,958	0	1,671,205
City Clerk	244,868	35,175	0	280,043
City Attorney	0	375,000	0	375,000
Civil Service Board	7,500	413	0	7,913
Total General Administration	**2,155,993**	**667,706**	**0**	**2,823,699**
Municipal Court	**1,447,763**	**184,736**	**0**	**1,632,499**
Finance				
Administration	634,844	65,879	0	700,723
Accounting and Payroll	697,976	23,731	0	721,707
Budget and Utility Analysis	339,364	9,857	0	349,221
Tax	335,605	62,516	0	398,121
Business License	337,949	8,010	0	345,959
Purchasing	308,315	13,952	0	322,267
Total Finance	**2,654,053**	**183,945**	**0**	**2,837,998**
Human Resources and Risk Management	**706,792**	**113,754**	**0**	**820,546**
Development Services				
Planning and Zoning	1,357,222	38,400	0	1,395,622
Planning Commission	14,700	0	0	14,700
Board of Zoning Appeals	10,500	0	0	10,500
Historic Preservation Commission	0	20,000	0	20,000
Total Development Services	**1,382,422**	**58,400**	**0**	**1,440,822**
Public Works				
Admin, Engineering and Drafting	984,842	178,646	0	1,163,488
Board of Building Code Appeals	2,250	0	0	2,250
Building Inspections and Permits	570,257	49,693	0	619,950
Sanitation	2,557,523	2,108,729	0	4,666,252
Operations	321,759	26,975	0	348,734
Streets	1,854,679	513,581	0	2,368,260
Traffic Services	765,645	241,918	0	1,007,563
Total Public Works	**7,056,955**	**3,119,542**	**0**	**10,176,497**

GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2023

General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
Parks, Recreation and Facilities				
Administration	789,974	63,205	0	853,179
Programs and Events	10,479	95,108	0	105,587
Recreation Centers and Athletics	465,058	283,296	0	748,354
Buildings Maintenance	548,675	670,257	0	1,218,932
Grounds Maintenance	1,087,082	799,491	0	1,886,573
Keep Marietta Beautiful	44,799	6,810	0	51,609
Total Parks, Rec. and Facilities	**2,946,067**	**1,918,167**	**0**	**4,864,234**
Police				
Support Services	16,016,515	2,028,726	0	18,045,241
Uniform Patrol Services	0	1,686,312	0	1,686,312
Investigative Services	0	9,425	0	9,425
Total Police	**16,016,515**	**3,724,463**	**0**	**19,740,978**
Fire				
Administration	406,640	22,753	0	429,393
Rescue	0	166,857	0	166,857
Suppression & Emergency Services	12,166,505	764,903	0	12,931,408
Prevention	1,054,966	17,140	0	1,072,106
Training	512,995	266,809	0	779,804
Apparatus Service and Maintenance	0	13,390	0	13,390
Total Fire	**14,141,106**	**1,251,852**	**0**	**15,392,958**
Non-Departmental	**(2,811,249)**	**10,362,489**	**1,000,000**	**8,551,240**
Total Operating Budget	**$45,696,417**	**$21,585,054**	**$1,000,000**	**$68,281,471**

CITY GENERAL ADMINISTRATION



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

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

The position of City Manager is appointed by the City Council. The City Manager regularly meets with the City Council to inform, recommend, and receive direction on affairs of the City. The office of City Manager is responsible for ensuring that operations for the City and its Board of Lights and Water are conducted in an efficient and effective manner and for ensuring continual improvement and responsiveness of the City government. The City Manager also oversees the Economic Development Division, whose goal is to foster economic growth and encourage redevelopment, by assisting businesses and facilitating connections with state, local, and workforce agencies committed to business retention and recruiting. Economic Development also considers housing and mixed-use development to promote the City as a premier location for business and residential living.

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

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

GENERAL ADMINISTRATION

MISSION STATEMENT

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

GOALS AND ACTIONS

I. Encourage a diverse and vibrant local economy

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

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

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

III. Increase owner occupancy

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

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

- Seek and encourage public and private support for local cultural and arts organizations.
- Promote the downtown area as a dining and entertainment destination.
- Increase downtown parking and integrate design with commercial development.
- Address traffic issues from west Marietta to central Marietta.
- Encourage revitalization of current parks through implementation of parks improvement projects.
- Implement goals outlined in long-range planning studies, while also working to revise the City's Comprehensive Plan.

GENERAL ADMINISTRATION

PERFORMANCE MEASUREMENTS

Measurement	FY21 Actual	FY22 Estimate	FY23 Budget
Meetings Held:			
Council - Regular	12	12	12
Council - Special	6	3	3
Council Committees	73	84	84
Special Called City Council Agenda Work Sessions	12	12	12
Board of Lights & Water - Regular	11	12	12
Board of Lights & Water - Special	0	1	2
Board of Lights & Water Committees	6	5	4
Civil Service Board	5	3	3
Filings:			
Contracts	91	75	100
Deeds	27	20	20
Ordinances	40	25	30
Resolutions	12	10	10
Clerk of Superior Court	23	15	10
Open Records Requests	312	350	350
Economic Development:			
One-on-One Dialogues with Georgia Project Managers	30	40	40
Private Business Prospect Meetings	45	60	60
Special Projects (Census, COVID-19 Response, Business Spotlight)	6	6	6
Print Media Outreach	12	8	6
Industries or Business Retention and Expansion Program (BREP) Visits	150	250	250

GOALS ACCOMPLISHED

- Designated as a Tree City USA Community for the 38th consecutive year.
- City of Marietta recognized by World Atlas as one of the thirteen most charming southern small towns.
- Marietta History Center received the Best in Cobb 2022 Virtual Event award, for the Facebook Live series, History Loves Company.
- Resumed hosting of City annual events including the 44th Annual May-Retta Daze Festival, the 44th Annual HarvestFest & Scarecrows, 27th Annual Taste of Marietta, 6th Annual 5K-Shamrock Shuffle, Chalktoberfest, Veterans Day Parade, Let Freedom Ring - Fourth of July Parade, Art in the Park, and more.
- City of Marietta Mayor, Steve Tumlin, elected to serve as the Chair of the Board for Municipal Electric Authority of Georgia (MEAG) Power. Mayor Tumlin is the first City of Marietta official to serve in this role.
- Economic Development organized and executed various initiatives designed to foster and retain Marietta Businesses, including creating an internal database of downtown businesses, property owners, and available parking options; completing approximately 1,000 business contacts; executing the Business Talk Initiative designed to foster collaboration, resource sharing, and networking amongst industrial partners; and publishing (11) interviews meant to place a spotlight on uniquely diverse businesses.
- Economic Development developed a City Design Manual based on standards established by the Design Studio Committee.
- Economic Development intiated the process to update the City of Marietta Comprehensive plan, which is anticipated to be completed in FY2023.
- Economic Development faciliatated the sale of (2) Marietta properties with business prospects in the Medical and Pet-Care industries.

GENERAL ADMINISTRATION

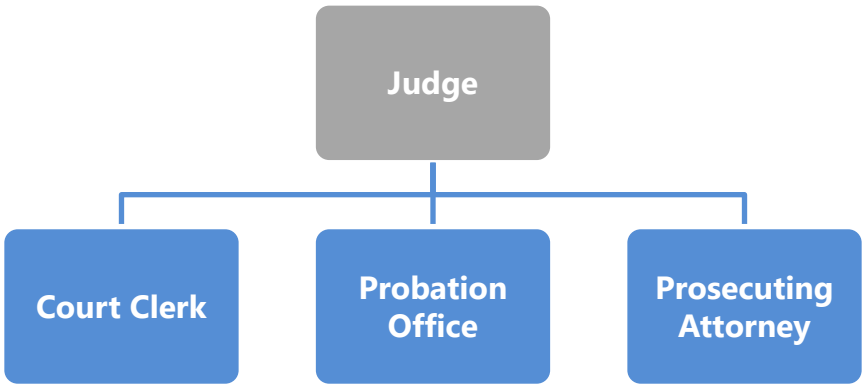
EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	1,304,939	1,384,612	1,381,192	1,491,144	2,155,993
Operating Services	1,396,258	532,437	631,909	680,512	667,706
Capital	82,169	0	0	175,672	0
Total Budget	**2,783,366**	**1,917,049**	**2,013,101**	**2,347,328**	**2,823,699**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Mayor	1	1	1	1	1
Admin. Assistant to the Mayor	1	1	1	1	1
Council Members	7	7	7	7	7
City Manager	1	1	1	1	1
Assistant City Manager - Econ./Proj. Dev.	1	1	1	1	1
Executive Aide to the City Manager	1	1	1	1	1
Administrative Specialist	1	1	1	1	1
Communications & Gov't Affairs Mgr.	1	1	1	1	1
Multimedia Specialist	1	1	1	1	1
Museum & Gardens Director	1	1	1	1	1
Marietta History Center Director	1	1	1	1	1
Planning & Development Specialist	0	0	0	0	1
Economic Development Project Mgr. I/II	0	0	0	0	1
Project Manager Business Retention I/II	0	0	0	0	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	**25**	**25**	**25**	**25**	**28**

MUNICIPAL COURT



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

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

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

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

MUNICIPAL COURT

MISSION STATEMENT

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

GOALS AND ACTIONS

I. Continue providing opportunities for citizens to become informed of Court operations and conduct transactions electronically

- Offer 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

- Collaborate with the Code Enforcement Division to ensure proper enforcement and prosecution of zoning ordinances.
- Work in partnership with the prosecutor to aid in amending current city ordinance to better define expectations and violations.

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 cash handling audits.
- Introduce electronic signature pads in the courtroom to further advance towards a paperless court system.
- Develop a touch-screen application for routine tasks in courtroom.

IV. Provide additional resources to defendants and improve court functions

- Design and implement online resolution software to allow defendants to communicate with the court.
- Develop and execute online case resolution software that will allow defendants to communicate with the Prosecutor without the need for an in-person appearance.
- Develop and implement a community court initiative which will refer defendants to local agencies that can assist with employment, education, job readiness, and medical/behavioral services.
- Locate partner agencies to provide social services to individuals based on a needs assessment tool.

MUNICIPAL COURT

PERFORMANCE MEASUREMENTS

Measurement	FY21 Actual	FY22 Estimate	FY23 Budget
Traffic - Local Ordinances			
Traffic Citations/Accusations Issued	12,972	11,211	12,000
Cases Filed	9,380	7,500	8,500
Non-Jury Trials	200	365	375
Cases Disposed during the Fiscal Year	9,075	8,400	9,000
% of Cases Filed and Disposed in the Same Fiscal Year	71%	78%	75%
% of Cases Disposed Within 90 Days	76%	70%	75%
New Probationers	372	263	325
New Diversion Program Participants	35	69	80
Probation Cases Disposed Successfully	75	55	75
Probation Cases Disposed Unsuccessfully	95	55	85
Photo Enforced Violations (Red-Light and School Bus Passing)			
Photo Violation Notices Issued	14,955	22,300	24,000
Photo Violation Court Hearing Appeals	233	342	350
% of Collection Rate	88%	88%	88%
Parking			
Parking Violation Notices Issued	1,344	2,300	2,700
Parking Court Hearing Appeals	32	26	40

GOALS ACCOMPLISHED

- Developed and implemented software allowing the Judge to perform arraignments via video with inmates onsite or at the local jail.
- Added equipment in the holding area to aid with conducting virtual arraignments between inmates and the Judge.
- Insituted virtual court sessions, which allows defendants to attend online via video conference.
- 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.
- 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.
- Created fillable forms and published online to allow defendants and attorneys to request case continuances.
- Upgraded photo enforced red-light cameras at two intersections, enhancing the ability to prosecute unsafe traffic behavior
- Developed and implemented virtual court sessions, which allows defendants to attend online via video conference.

MUNICIPAL COURT

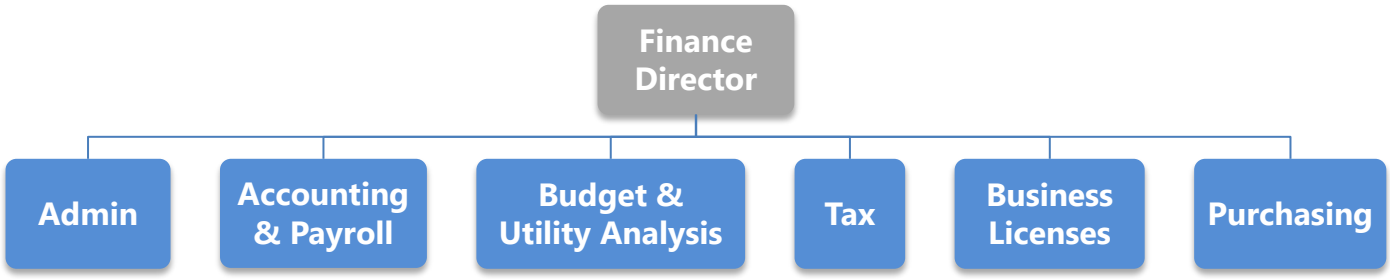
EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	1,145,829	1,208,923	998,673	1,053,106	1,447,763
Operating Services	124,026	134,039	101,646	145,675	184,736
Capital	31,866	1,334	0	0	0
Total Budget	**1,301,721**	**1,344,296**	**1,100,319**	**1,198,781**	**1,632,499**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 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	7	7	7	7
Probation Office Supervisor	1	1	1	1	1
Probation Officer	1	2	2	2	2
Probation Officer (Part-Time)	0.5	0	0	0	0
Probation Assistant	1	1	1	1	1
Legal Assistant	1	1	1	1	1
Court Services Coordinator	1	0	0	0	0
Judge	1	1	1	1	1
Prosecuting Attorney	1	1	1	1	1
Total Budgeted Positions	**17.5**	**18**	**18**	**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 their policy-making process. The recommendations are a result of analytical methodologies designed to assist in areas such as rate setting, financial analysis, forecasting, supply planning, load research, budgeting and cost evaluation for the utility.

The Tax Division ensures effective management of all taxes levied by the City, which include real estate, personal property, Downtown Marietta Development Authority (DMDA), and public utilities. Assessed values are established by the Cobb County Tax Assessor's Office and are currently calculated at 40 percent of the fair market value. The public utility assessments are supplied to the County by the State Revenue Department. Taxes on these categories are levied in the fall of each year based on the assessed valuation of property of the preceding January 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 television, and the receipt and processing of all hotel/motel tax revenue and various excise taxes.

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

FINANCE

MISSION STATEMENT

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

GOALS AND ACTIONS

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

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

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

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

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

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

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

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

FINANCE

PERFORMANCE MEASUREMENTS

Measurement	FY21 Actual	FY22 Estimate	FY23 Budget
% of Invoices Paid (within 30 days of receipt)	90%	93%	95%
% Budget Adjustments Processed (within 24 hours of approval/receipt)	100%	99%	99%
Budget Procedures Training Classes Executed	1	1	1
Attendees at Budget Procedures Training Classes	25	20	22
Travel & Training Webinar Classes Executed	0	1	1
Attendees at Travel and Training Webinar	0	38	35
Tax Payments Processed	21,492	21,727	21,788
Tax Payments Processed (per employee)	7,164	7,242	7,263
% Tax Payments Received by Fiscal Year End	99%	99%	99%
Business Licenses Issued	8,878	9,488	9,197
Business License Renewals Processed (per employee)	4,439	4,744	4,599
Business License Compliance Revenue Collected	$303,190	$558,643	$350,000
Purchase Orders Processed	1,564	1,570	1,600
Purchase Orders Processed (per employee)	521	523	533
Field Purchase Orders Entered	1,744	1,591	1,607
New Vendor Applications Processed	299	325	334
% Purchase Requests Processed into a PO (within 4 week span)	90%	90%	90%

GOALS ACCOMPLISHED

- Marietta's outstanding General Obligation Bonds have maintained a credit rating of Aa2 from Moody's Investor Services and an AA+ rating from both Fitch's Inc. and Standard and Poor's Financial Services.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the fiscal year beginning July 1, 2021, a honor awarded for the 27th consecutive year.
- Received a Certificate of Achievement from GFOA for the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2020, a honor awarded for the 33rd consecutive year.
- Finance personnel participated in state and local chapter professional development opportunities sponsored by GABTO, GATO, GAPPT, GFOA, GGFOA, GPAG, and NGIP.
- Budget Division hosted annual planning events virtually or in hybrid format for the FY2023 planning year. This included the budget training, department planning meetings, and the Budget Public Hearing. Typically these events are conducted in-person, but virtual options were also offered for the 2nd consecutive year due to ongoing COVID-19 concerns.
- Budget Division conducted a Travel & Training webinar designed to keep all City departments informed of updates to the process and procedures for requesting travel and/or training approval.
- Budget Analyst certified as a Level I Finance Officer through the University of Georgia, with two Budget personnel pending certification by the end of 2022.
- Utility Analysis & the Budget Division conducted cross training sessions designed to increase knowledge and understanding of interrelated functions carried out by both areas; while also improving professional development.
- Tax Division maintained a 98% collection rate amid an average 5.5% increase in property tax assessments.

FINANCE

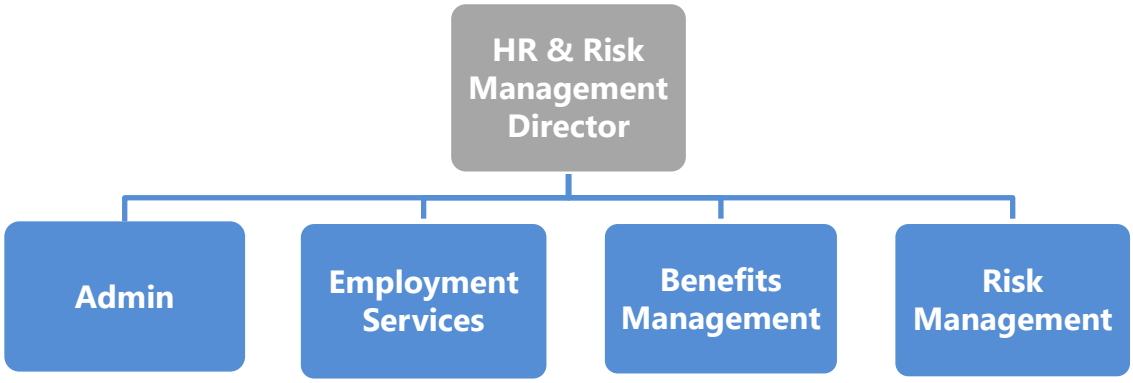
EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	2,248,575	2,258,502	2,210,606	2,357,337	2,654,053
Operating Services	118,295	112,610	95,340	102,597	183,945
Total Budget	**2,366,870**	**2,371,112**	**2,305,946**	**2,459,934**	**2,837,998**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Finance Director	1	1	1	1	1
Administrative Coordinator	0	1	1	1	1
Administrative Assistant II	1	0	0	0	0
Deputy Director of Finance	2	2	2	2	2
Internal Auditor	1	1	1	1	1
Accounting Supervisor	1	1	1	1	1
Accounting Analyst	1	1	1	1	1
Accountant	2	2	2	2	2
Accounting Clerk	2	2	2	2	2
Cashier	1	1	1	1	1
Payroll Supervisor	1	1	1	1	1
Payroll Administrator	1	1	1	1	1
Budget Supervisor	1	1	1	1	1
Budget Analyst	2	2	2	2	2
Utility Business Analyst	1	1	1	1	1
Tax Manager	1	1	1	1	1
Tax Coordinator	1	1	1	1	1
Tax Representative I/II	2	2	2	2	2
Business License Manager	1	1	1	1	1
Senior Revenue Officer	1	1	1	1	1
Revenue Compliance Officer	1	1	1	1	1
Revenue Processing Agent	0	2	2	2	2
Business License Clerk	2	0	0	0	0
Purchasing Supervisor	1	1	1	1	1
Purchasing Agent I/II/III	3	3	3	3	3
Total Budgeted Positions	**31**	**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

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. Strive to accurately and efficiently administer benefits, oversee management/employee relations, and ensure risk management functions in compliance with federal, state, and local laws.

GOALS AND ACTIONS

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

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

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

- Continue to design and implement creative employment strategies and methods for presenting career opportunities to the public via the City website, internet services, social media, career fairs, print media, and other viable resources.
- Develop and implement follow-up methodologies to keep viable applicants engaged in the employment process and to better provide services to hiring managers and job applicants.
- Conduct market analysis and surveys to determine if the City is compensating its employees comparable with the current market, trends, and practices.
- Implement a digital personnel filing system and web-based performance evaluations with digital signature capability to aid supervisors with completion, aimed at reducing paperwork, simplifying recordkeeping, and increasing 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 that the City can maintain coverage while determining if changes need to be made for fiscal or legal reasons.

IV. Provide proactive risk management services to City employees

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

V. Reduce health care costs through viable total wellness program

- Implement cost containment measures at the wellness clinic, provide a renewed focus on preventative care strategies.
- Institute expanded wellness program to provide employees and retirees with access to wellness initiatives including weight management, nutrition, tobacco cessation, and other beneficial programs. Partner with Medicare Advantage provider to host wellness education seminars for retirees.

HUMAN RESOURCES AND RISK MANAGEMENT

PERFORMANCE MEASUREMENTS

Measurement	FY21 Actual	FY22 Estimate	FY23 Budget
Number of Applications Received	4,628	2,500	2,100
Number of Positions Filled	159	147	140
Average Number of Job Vacancies per Month	13	12	11
Number of Total Separations	141	125	130
Number of Approved Retirements	19	20	26
Workers' Compensation Claims:			
Medical Only	53	50	45
Indemnity	9	7	7
Reporting Purposes Only	14	10	10
Number of Liability Claims	12	15	20
Number of Auto Claims	32	25	30

GOALS ACCOMPLISHED

- Completed scanning of personnel files to convert to a digital filing system.
- Restructured administrative fees on 401a and deferred compensation plans for participants.
- Completed clinic request for proposal (RFP) with the goal of improving wellness and claims avoidance.
- Maintained status as a recognized drug-free workplace.
- Certified as an Accuplacer Test Administration Site.
- Staff appointed to the Board of Directors for the Georgia Association of Public Pension Trustees (GAPPT).

HUMAN RESOURCES AND RISK MANAGEMENT

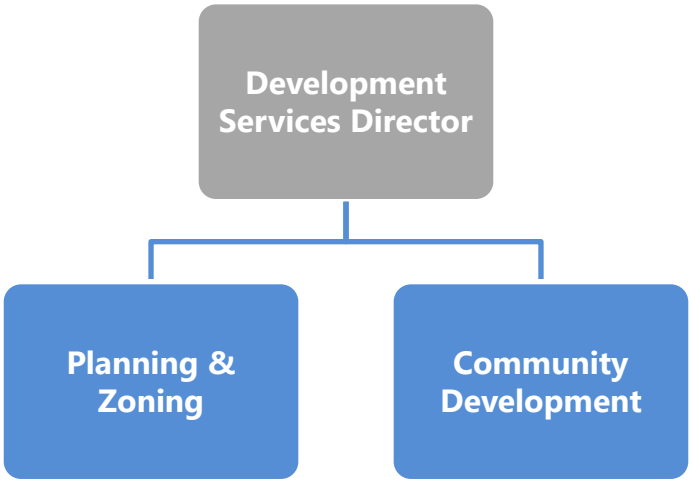
EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	592,579	576,573	589,999	631,463	706,792
Operating Services	79,050	63,929	46,765	153,329	113,754
Total Budget	**671,629**	**640,502**	**636,764**	**784,792**	**820,546**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Director of Human Res. & Risk Mgmt.	1	1	1	1	1
Administrative Assistant I (1 Part-Time)	0.5	0.5	0.5	0.5	0
Risk Manager	1	1	1	1	1
Human Resources Coordinator	1	1	1	1	1
Benefits Manager	1	1	1	1	1
Benefits Technician	0.5	0.5	0.5	0.5	1
Employment Manager	1	1	1	1	1
Human Resources Specialist	1	1	1	1	1
Total Budgeted Positions	**7**	**7**	**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 public. Additional activities include maintenance of the City's Comprehensive Plan, long range planning studies, corridor development studies, analysis of all zoning changes with recommendations for the Planning Commission, review of the Marietta Historic Preservation Commission activities, and certification of zoning on specific properties.

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

DEVELOPMENT SERVICES

MISSION STATEMENT

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

GOALS AND ACTIONS

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

- Preserve and enhance residential neighborhoods by discouraging inappropriate rezoning requests and enforcing current regulations.
- Identify and implement programs and strategies to aid Marietta's economic recovery from the COVID-19 pandemic.
- Audit the Zoning Ordinance including development regulations and permitted uses to ensure appropriate land use.
- Encourage the redevelopment of commercial and office corridors.
- Preserve and enhance the historic Marietta Square by encouraging new compatible uses and enforcing current regulations.

II. Implement projects identified in long range planning studies

- 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 digital 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	FY21 Actual	FY22 Estimate	FY23 Budget
Total Code Enforcement Cases	2,916	3,200	3,400
Court Trash & Obnoxious Vegetation Cases	38	40	50
Citations Issued	29	40	50
Rezoning Applications Processed	20	25	25
Variance Applications Processed	51	40	40
Plats Reviewed	51	60	60
Business License Applications Reviewed	1,068	1,000	1,000
Building Permits Reviewed	2,039	2,100	2,100

GOALS ACCOMPLISHED

- Updated several detailed plans and final plats for Franklin Gateway 550, Windy Hill Apartments, Cottages at Keeler Woods, White Oak Townhomes, Burbury at Sandtown Townhomes, 521 Atlanta, and The Townes at Marietta.
- Collaborated continuously with Public Works and the IT Department to refine and improve SAGES, a digital, user-friendly platform for development approvals and permits, to include a COVID-19 vaccination site.
- Continued to make more business-friendly changes to the Zoning Ordinance to make it understandable for residents and the business community.
- Researched and drafted an Ordinance of Short-term Rentals for City Council consideration.
- Amended City Ordinance 8-8-2-163, pertaining to permissible outside consumption of alcoholic beverages.
- Secured $760,000 in grant funding, $440,000 for the Rottenwood Creek Trail Phase I, and $320,000 for the North Marietta Parkway Streetscape.

DEVELOPMENT SERVICES

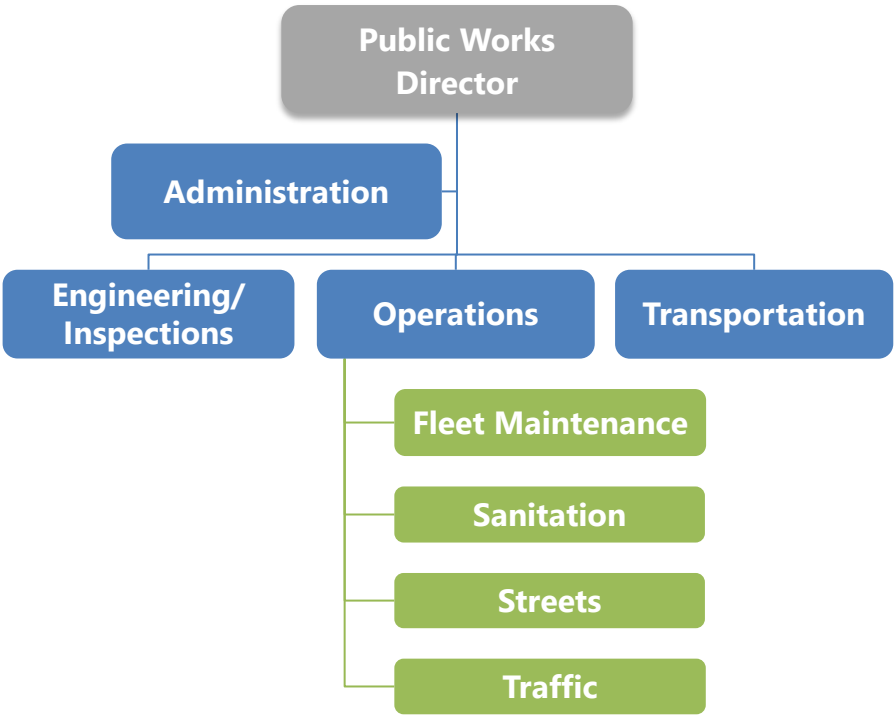
EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	1,537,876	1,599,998	1,440,984	1,584,257	1,382,422
Operating Services	110,508	102,016	74,756	84,435	58,400
Capital	0	26,156	3,367	1,404	0
Total Budget	**1,648,384**	**1,728,170**	**1,519,107**	**1,670,096**	**1,440,822**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Development Services Director	1	1	1	1	1
Administrative Assistant II - Dev. Svcs.	1	1	1	1	1
Planning and Zoning Manager	1	1	1	1	1
Planning & Zoning Administrator I/II/III	1	1	1	1	1
Planning and Zoning Coordinator	1	1	1	1	1
Urban Planner	1	1	1	1	1
Code Enforcement Manager	1	1	1	1	1
Admin. Assistant I - Code Enforcement	1	1	1	1	1
Senior Code Enforcement Inspector	1	1	1	1	1
Inspector Code Enforcement	6	6	6	6	6
Inspector Code Enforcement (1 Part-Time)	0	0.5	0.5	0.5	0.5
Economic Development Manager	1	1	1	1	0
Economic Development Proj. Mgr. I/II	1	1	1	1	0
Planning & Development Specialist	1	1	1	1	0
Project Manager Business Retention I/II	1	1	1	1	0
Planning Commission Members	7	7	7	7	7
Board of Zoning Appeals Members	7	7	7	7	7
Total Budgeted Positions	**33**	**33.5**	**33.5**	**33.5**	**29.5**

PUBLIC WORKS



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

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

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

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

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

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

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

PUBLIC WORKS

MISSION STATEMENT

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

GOALS AND ACTIONS

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

- Complete streetscape improvement projects from South Marietta Parkway to Sandtown Road, and from Gene Atkins Alley to Haley Street.
- Finalize all remaining 2011 SPLOST projects.

II. 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 City personnel.

III. 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.
- Update the fee schedule to provide curbside roll cart collection throughout the City, while also meeting the expense of providing the service.

IV. 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.
- Improve vehicular transit through the major corridors with adaptive and responsive management technologies.

V. 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.

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

- Develop a succession plan, including training, by identifying potential leaders to develop to fill the future rolls of the Fleet Foreperson and Supervisor.
- Continue to maintain the ASE Blue Seal Certification to show our user departments Fleet's commitment to excellence.
- Continue striving to meet a monthly completion standard of 90% on all preventive maintenance, allowing Fleet to effectively manage unscheduled repairs and downtime.

PUBLIC WORKS

PERFORMANCE MEASUREMENTS

Measurement	FY21 Actual	FY22 Estimate	FY23 Budget
Potholes Repaired and Filled	200	300	200
Citizen Pothole Complaints	75	100	125
Sidewalk Repair and Installation Completed (square feet)	1,975	2,000	3,000
Storm Drain Culverts Constructed (linear feet)	2,646	711	1,847
Street Resurfacing (miles)	17	13	8
Sidewalks and Trails Constructed (miles)	1.9	1.1	2.1
Traffic Signals Re-timed as part of Corridor Re-timing Projects	10	5	25
Traffic Intersection Device Maintenance	248	232	248
Traffic Sign Maintenance areas Defined by Blocks	60	60	60
Fleet Availability (per month)	88%	85%	85%
Fleet Preventative Maintenance Compliance on Schedule	75%	65%	85%
ASE Certifications	56	59	59
Fleet Mechanic Productivity	53%	65%	70%
Fleet Work Orders Processed	4,483	5,100	5,100
FEMA Flood Plain Community Rating System Score	8	8	7

GOALS ACCOMPLISHED

- Traffic Division maintained a 100% operating efficiency for fire and emergency preemption services.
- Traffic Division upgraded 85% of school beacons to detect lamp out issues, and have a scheduled FY23 completion goal.
- Installed and upgraded modems to 4G in 85% of the signalized intersections, 50% of the driver feedback signs, and 20% of the school beacons. Full implementation is scheduled for completion in FY23.
- Fleet Division recognized by Government Fleet Magazine as a Notable Fleet in 2022.
- Fleet Department recognized as an Automotive Service Excellence (ASE) Blue Seal shop for 2021-2022.
- Fleet Division completed the integration of the fuel management system mileage and hours with Lucity, with the goal of effectively controlling preventative maintenance service intervals.
- Transportation Division completed a Citywide Americans with Disabilities Act (ADA) audit in compliance with ADA Transition Plan requirements.
- Operations Division updated all service, vendor, and material contracts that lowered operational costs for the City.
- Streets Division continued an aggressive response to repair and maintain potholes within the City of Marietta.
- Permit & Inspections Coordinator was elected as the National President of PermitTechNation.

PUBLIC WORKS

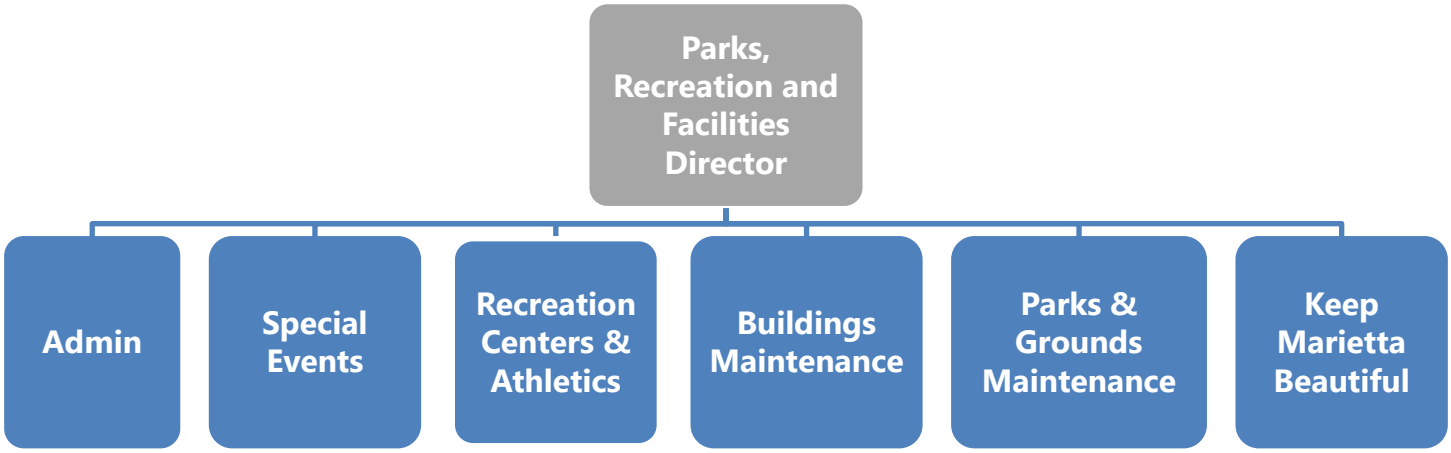
EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	5,140,432	5,488,401	5,165,902	4,893,273	7,056,955
Operating Services	2,229,922	2,166,273	2,276,507	2,748,573	3,119,542
Capital	91,482	301,379	566,404	121,822	0
Total Budget	**7,461,836**	**7,956,053**	**8,008,813**	**7,763,668**	**10,176,497**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Director of Public Works	1	1	1	1	1
Permits and Inspections Coordinator	0	1	1	1	1
Administrative Assistant II - Public Wks.	1	0	0	0	0
Deputy Director of PW - Engineering	1	1	1	1	1
City Engineer	1	1	1	1	1
Storm Water Engineer	1	1	1	1	1
Site Development Engineer	2	2	2	2	2
Field Engineer I/II/III	1	1	1	1	1
Civil Engineering Assistant I/II/III	1	1	1	1	1
Senior Inspector Building Trades I/II/III	2	2	2	2	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	1	1	1	1	1
Admin. Assistant I - Operations	1	1	1	1	1
Public Works Analyst	1	1	1	1	1
Supervisor Streets	1	1	1	1	1
Foreperson I/II/III - Streets	4	4	4	4	4
Equipment Operator I/II/III - Streets	6	6	6	6	6
Maintenance Technician - Streets	1	1	1	1	1
City Service Worker I/II/III - Streets	14	14	14	14	14
Supervisor Traffic Services	1	1	1	1	1
Traffic Signal Systems Specialist I/II/III	1	1	1	1	1
Traffic Signal Apprentice I/II/III	4	4	4	4	4
Traffic Signal Technician I/II/III	3	3	3	3	3
Sign Technician I/II/III	1	1	1	1	1
Board of Const. Adj. Appeals Members	7	7	7	7	7
Total Budgeted Positions	**102**	**102**	**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 handles responsibilities that include general maintenance of all City buildings and facilities. It is also responsible for contractual maintenance services such as janitorial services, elevator repair and inspections, and other services necessary to keep City buildings clean and in safe working order.

The Parks & Grounds Maintenance Division is responsible for the City-wide Landscaping Program which includes Glover Park, and City owned parks and lots. This division maintains the grounds surrounding City buildings and the City cemetery, and it also supervises the community service program.

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

PARKS, RECREATION AND FACILITIES

MISSION STATEMENT

To provide diverse recreation and leisure experiences that are enjoyable, builds the community, generates tourism, and promotes safety and environmental awareness through the operation, beautification, and maintenance of City parks and facilities.

GOALS AND ACTIONS

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

- Continue to offer diverse options for fitness and wellness classes at Custer Park Sports and Fitness Center.
- Diversify athletic programs through in-house leagues and contract provided instructional programs.
- Maintain collaboration with the Cobb Sports Alliance to augment existing user base to bring high quality tournaments and events to Franklin Gateway Sports Complex.

II. Generate environmental pride, 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 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.

IV. Enhance and expand electronic media communications

- Continue to improve the Parks & Recreation website, ensure supervisors regularly monitor and update their areas of control.
- Maintain website promotion to customers as a primary means of communication, information, and program registrations, while utilizing the marketing features of Facebook, Instagram, YouTube, and other social media sites.
- Explore new opportunities to promote membership, and fitness and wellness programs at Custer Parks Sports and Fitness Center.
- Strategically place registration links and keep REC1 software updated to make the registration and navigation process seamless.

V. 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 that security and web-based mechanical systems are kept up to date.

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

- Work with IT to implement an improved computerized maintenance management system to address work order flow.
- Utilize the maintenance management system 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.

PARKS, RECREATION AND FACILITIES

PERFORMANCE MEASUREMENTS

Measurement	FY21 Actual	FY22 Estimate	FY23 Budget
Parks & Recreation:			
Youth Basketball Participants	0	140	240
Concerts on the Square	3	19	19
Festivals on the Square	0	8	8
City Special Events	3	8	8
Non-City Special Events	4	22	22
Recreation Centers Hours of Operation/Week	95	95	95
Fitness and Athletic Program Participants at Custer Park Sports & Fitness Center	3,621	5,300	5,300
Sports Participants at Franklin Gateway Sports Complex	203,711	187,800	188,000
Keep Marietta Beautiful Cleanup and Environmental Projects	5	5	5
Buildings & Grounds Maintenance:			
Projects	21	24	26
Work Orders	1,418	1,123	1,240
Vandalism Incidents	8	6	8

GOALS ACCOMPLISHED

- Awarded Agency of the Year for Population 50,001 - 80,000 by the Georgia Recreation and Park Association (GRPA).
- Improved public communication by updating the department website, providing online registration, and utilizing social media.
- Supported Marietta Tree Keepers and Keep Marietta Beautiful programs, by hosting regular "adopt" programs, shredding events, and assisting with park cleanups.
- Maximized use of Franklin Gateway throughout the year, various local and out of town user groups utilized the facility weekly and on weekends for large tournaments with diverse sports.
- Franklin Gateway Sports Complex selected as bid winner to host The Show 2022, the nation's largest youth football showcase.
- Provided technical and labor support for all City sponsored special events and activities conducted by local nonprofits.
- Increased attendance at the Elizabeth Porter Park Sprayground and Custer Park Sports and Fitness Center.
- Custer Park Sports & Fitness Center was awarded the bid to host the 2021 District 5 Adult Volleyball Tournament through the Georgia Recreation and Parks Association (GRPA).
- Parks & Recreation staff achieved Certified Parks and Recreation Professional (CPRP) and Certified Pool Operator (CPO) certifications.
- Continued to upgrade lighting to LED throughout the City owned buildings.
- Replaced leaking water filtration vessels in the Public Safety chiller plant.
- Installed four HVAC units at the History Museum and new carpet on the fourth floor of City Hall and the Police Department.

PARKS, RECREATION AND FACILITIES

EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	2,339,660	2,351,723	2,113,513	2,151,207	2,946,067
Operating Services	1,610,926	1,580,988	1,505,405	1,713,052	1,918,167
Capital	161,469	572,242	202,921	481,435	0
Total Budget	**4,112,055**	**4,504,953**	**3,821,839**	**4,345,694**	**4,864,234**

PERSONNEL DETAIL

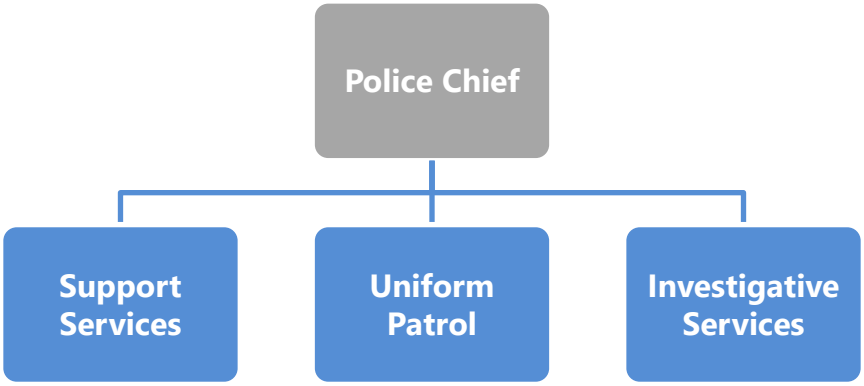
Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Director Parks, Rec. and Facilities	1	1	1	1	1
Deputy Director of Parks, Rec. and Facilities	0	0	1	1	1
Manager, Recreation and Park Services	1	1	0	0	0
Administrative Assistant II	1	1	1	1	1
Community Engagement Supervisor	1	1	1	1	1
Recreation Supervisor	1	1	1	0	0
Recreation Coordinator	1	1	1	1	1
Recreation Leader	0	0	1	1	1
Recreation Leader (1 Part-Time)	0	0	0.5	0.5	0.5
Community Recreation Supervisor - Custer Park	1	1	1	1	1
Recreation Coordinator - Custer Park	1	1	1	1	1
Recreation Specialist - Custer Park	2	2	2	2	2
Recreation Leader - Custer Park	1	1	0	0	0
Recreation Coordinator - Franklin Gtwy.	1	1	1	1	1
Recreation Specialist - Franklin Gtwy.	1	1	0	1	1
Manager, Skilled Trades & Building Maintenance	1	1	1	1	1
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	0.75	0.75	1
Manager, Parks and Grounds	0.75	0.75	0	0	0
Supervisor Parks & Grounds	0	0	1	1	1
Foreperson - Parks & Grounds	3	3	3	3	3
City Service Worker I/II - Parks & Grds.	11	11	11	11	11
Clean City Coordinator	1	1	0	0	0
Total Budgeted Positions	**35.75**	**35.75**	**35.25**	**35.25**	**35.50**

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 FY2020-22, 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.

In FY2023, the Parks and Grounds Deputy Director of Parks, Recreation and Facilities position has 100% funding allocation in the General Fund.

POLICE



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

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

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

POLICE

MISSION STATEMENT

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

GOALS AND ACTIONS

I. Increase opportunities for citizen involvement

- Research the potential to host town halls and two educational meetings within each City zone.
- Plan and present an active shooter and gun safety seminar.
- Develop, implement, and deliver information for scheduled meetings via social media and the City website.

II. Provide public safety services by preventing and reducing crime

- Develop recommendations for crime reduction in multi-occupancy structures.
- Adopt crime prevention measures for City parks and trails.
- Enhance crime prevention within large family entertainment venues.
- Continue to evaluate the Personal Patrol Vehicle Program (PPVP) based on the ongoing needs of the department and the ability to provide public safety.

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

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

POLICE

PERFORMANCE MEASUREMENTS

Measurement	FY21 Actual	FY22 Estimate	FY23 Budget
Crime Caseload:			
Murder	2	5	3
Robbery	82	67	56
Aggravated Assault	141	147	148
Burglary	217	179	151
Larceny	1,543	1,423	1,238
Auto Theft	181	202	160
Compliance Rate with National and State Certification Standards	100%	100%	100%
% of Vehicle Purchases for Personal Patrol Vehicle Program (PPVP)	100%	100%	100%

GOALS ACCOMPLISHED

- Expanded the License Plate Readers (LPR) to identify stolen property and wanted persons within the City.
- Personal Patrol Vehicle Program (PPVP) maintained by using approved funding the purchase of vehicles using General Fund and SPLOST funding.
- Continued to develop and revise plans to target community needs related to crime and quality of life concerns.
- Upgraded department tasers to improve overall effectiveness.
- Marietta Police Major, Founder and Board Chair of the Marietta Police Athletic League (PAL), named 2022 National PAL Inspirational Enforcement Officer of the Year. PAL is the World's Foremost Leader in Engaging Kids, Police & the Community.
- Interim Deputy Chief of Support Services and Investigative Services, graduated from the Police Executive Research Forum Senior Management Institute for Police (SMIP) in Boston, Massachusetts.
- Marietta Police Department Major, graduated from the FBI National Academy in Quantico, Virginia.
- The Cobb County Law Enforcement Association (CCLEA), recognized a Marietta Police Officer for his outstanding work and service to the residents and business owners in Marietta.
- Assisted Cobb County Police Department for the Atlanta Braves Championship Parade and World Series game five.
- The North Georgia Elder Abuse Task Force Foundation, recognized a MPD Officer with their first Pat King Guardian Award. This task force and foundation are dedicated to raising public awareness of elder abuse and neglect.
- Co-Hosted Blood Drive along with the Marietta Fire Department and Cobb County 911.
- Contributed to the annual Police1 Leadership Playbook, showcasing mandatory Defensive Tactics Training for recruits and existing officers.
- Launched social media video series, Faces of MPD, which showcases a MPD staff member every Friday.
- Hosted Town Hall Meetings in Zone 1, 3, and 4.

POLICE

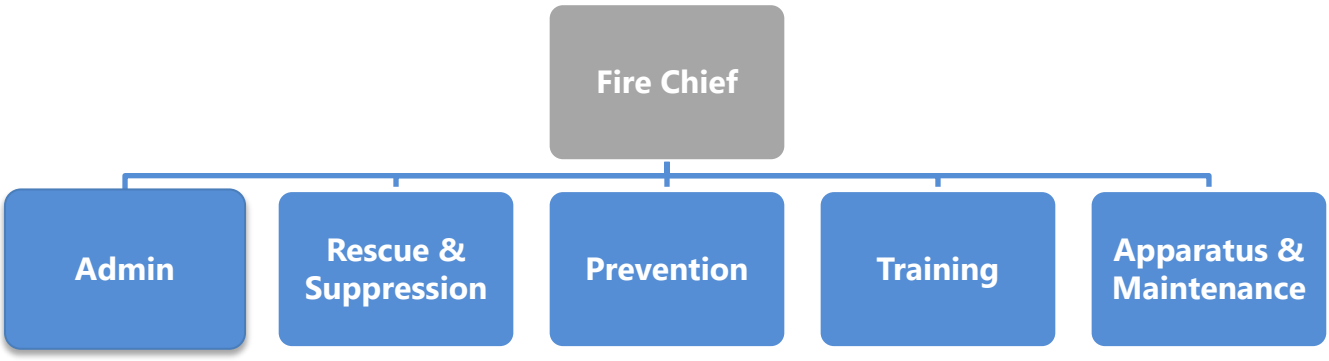
EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	13,961,026	14,728,020	14,260,999	14,641,568	16,016,515
Operating Services	1,800,548	2,296,411	2,259,155	3,155,938	3,724,463
Capital	361,264	154,262	441,412	676,546	0
Total Budget	**16,122,838**	**17,178,693**	**16,961,566**	**18,474,052**	**19,740,978**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Police Chief	1	1	1	1	1
Deputy Chief	2	2	2	2	2
Major	5	5	5	5	5
Sergeant	16	16	16	16	16
Lieutenant	8	8	8	8	8
Police Officer/Senior Officer	107	107	107	107	107
Police Officer (3 Part-Time)	1.5	1.5	1.5	1.5	1.5
Administrative Assistant III	1	1	1	1	1
Administrative Services Technician	2	2	2	2	1
Supervisor of Police Services	1	1	1	1	1
Police Service Representative I/II/III	18	18	18	18	18
Support Services Technician	3	3	3	3	4
Police Analyst	2	2	2	2	2
Fleet Maintenance Coordinator	1	1	1	1	1
Police Expense Coordinator	1	1	1	1	1
Parking Enforcement Officer	1	1	1	1	1
Prisoner Transport Officer	5	5	5	5	5
Bailiff PT (3 Part-Time)	1.5	1.5	2	2	2
PAL/Community Program Coordinator	1	1	1	1	1
Public Safety Ambassador	8	12	12	12	12
Total Budgeted Positions	**186**	**190**	**190.5**	**190.5**	**190.5**

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

- Expand the Community Risk Reduction program, with continued collaboration with residents, schools, and businesses.
- Partner with Wellstar Kennestone Pediatric Trauma to encourage bicycle and pedestrian safety.
- Utilize newly acquired City video equipment to educate target audiences on safety and preparedness programs through social media campaigns.
- Educate homeowners on the importance of maintained residential fire sprinkler systems.

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

- Replace firefighting air packs to lessen maintenance costs, and provide a safe, updated, and dependable firefighting tool.
- Continue the replacement of fire apparatus on a scheduled basis, ensuring availability of dependable emergency equipment.
- Increase staffing by five personnel to increase department efficiency and reduce overtime expenses.

III. 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, equipped with an 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 rapid response to a high-risk medical campus using an engine company.

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

- Complete site preparation for a training facility equipped with a paved area for driver training and a fire line installation.
- Construct a five story clean training tower and live fire training center.
- Expand training facility for use by all City departments.

V. Reduce the risk of cancer for Firefighters

- Complete installation of Ward No Smoke on all Fire apparatus.
- 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, ensure mandatory fitness program compliance, and promote a tobacco free lifestyle.
- Install bay exhaust capture apparatus in all six stations to reduce the amount of toxins in the air.

FIRE

PERFORMANCE MEASUREMENTS

Measurement	FY21 Actual	FY22 Estimate	FY23 Budget
Total Calls for Service (all incidents)	13,103	13,000	13,500
Total Fire Calls	121	225	200
Structure fires	63	90	70
Emergency Medical Services Calls	7,270	6,500	6,750
Commercial Property Plans Reviewed	2,321	2,250	2,300
Business Inspections	2,611	3,000	3,000
Fire Investigations	22	30	30
% of EMS Responses in 6 Minutes or Less	65%	80%	80%
% of Recruits Employed After 1 Year	80%	100%	100%
% of Uniformed Personnel who are Paramedics	61%	63%	65%

GOALS ACCOMPLISHED

- Completed the fire training facility, including the addition of power, a hydrant, and training props.
- Trained seventeen Firefighters for the Suppression Division.
- Incorporated a mental health component to annual physical exams.
- Implemented the ESO-Records Management System.
- Installed Ward No Smoke protection on seven front line apparatus to reduce the amount of toxins in the air.
- Completed paint and floor renovations at Fire Station 51.
- Attained 90% completion in providing a secondary set of bunker gear for Fire Suppression personnel.
- Distributed iPads with cellular connectivity to the Suppression Division.
- Administered 800 vaccinations and assisted with distributing more than 7,000 vaccinations to help fight the spread of COVID-19 within the community and amongst City of Marietta employees.
- Distributed free bicycle helmets using grant funding awarded by AAA in partnership with the Georgia Time Task Force.
- Co-Hosted a Blood Drive in collaboration with the Marietta Police Department and Cobb County 911.
- Participated in a Make-A-Wish Foundation initiative for Firefighter Bubba, who for one day shadowed and experienced the joy of being a member of the MFD.
- Executed a smoke alarm campaign on Austin Avenue, which resulted in 81 home visits, the installation of 21 smoke alarms and 17 carbon monoxide alarms, and the distribution of 6 bicycle helmets.
- Executed swift water rescue training in the Republic of Georgia for military personnel, receiving recognition by the Georgia National Guard.
- Six MFD personnel graduated from the United Leadership Program, a leadership development course for Public Safety in Cobb County.
- Deputy Chief Malec, awarded the DAR Distinguished Citizen Medal for contributing to the defense and security of the community, state, or nation in an exceptional manner.

FIRE

EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	11,707,549	11,987,436	12,088,455	12,857,086	14,141,106
Operating Services	1,146,611	1,030,700	910,805	1,047,934	1,251,852
Capital	414,851	171,092	206,404	375,822	0
Total Budget	**13,269,011**	**13,189,228**	**13,205,664**	**14,280,842**	**15,392,958**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 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	62	62	62	62
Assistant Fire Chief - Prevention	1	1	1	1	1
Administrative Assistant II - Prevention	0	1	1	1	1
Administrative Assistant I - Prevention	1	0	0	0	0
Fire Captain - Prevention	2	2	2	2	2
Fire Prevention Specialist/Fire Lt. Prevention Ofc.	5	5	5	5	5
Assistant Fire Chief - Training	1	1	1	1	1
Administrative Assistant I - Training	1	0	0	0	0
Fire Captain - Training	1	1	1	1	1
Fire Lieutenant Officer -Training	2	2	2	2	2
Total Budgeted Positions	**135**	**135**	**135**	**135**	**135**

NON-DEPARTMENTAL

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

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

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

The City also collects an auto rental excise tax in the amount of 3% on all rental cars within the city limits. The City distributes these collections via the Welcome Center to local museums, theaters, and other non-profit organizations for the promotion of tourism in the downtown area. Tourism grants for FY2023 include the following: $67,000 for Brumby Hall & Gardens/GWTW; $58,500 for the Marietta-Cobb Museum of Art; $160,000 for the Marietta History Center; $39,000 for the Earl Smith Strand Theatre; $11,000 for the Georgia Symphony Orchestra; $4,500 for the Marietta Square Branding Project; $15,000 for Georgia Metropolitan Dance Theatre; $185,000 for City Services; $7,000 for the Georgia Ballet; $359,096 for the Marietta Welcome Center & Visitors Bureau; $18,000 for Cobb Landmarks; $9,000 for the Marietta Arts Council; $8,000 for the Atlanta Lyric Theatre; $12,000 for the Marietta Fire Museum; and $5,000 is tentatively reserved and will be awarded at a later time.

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.

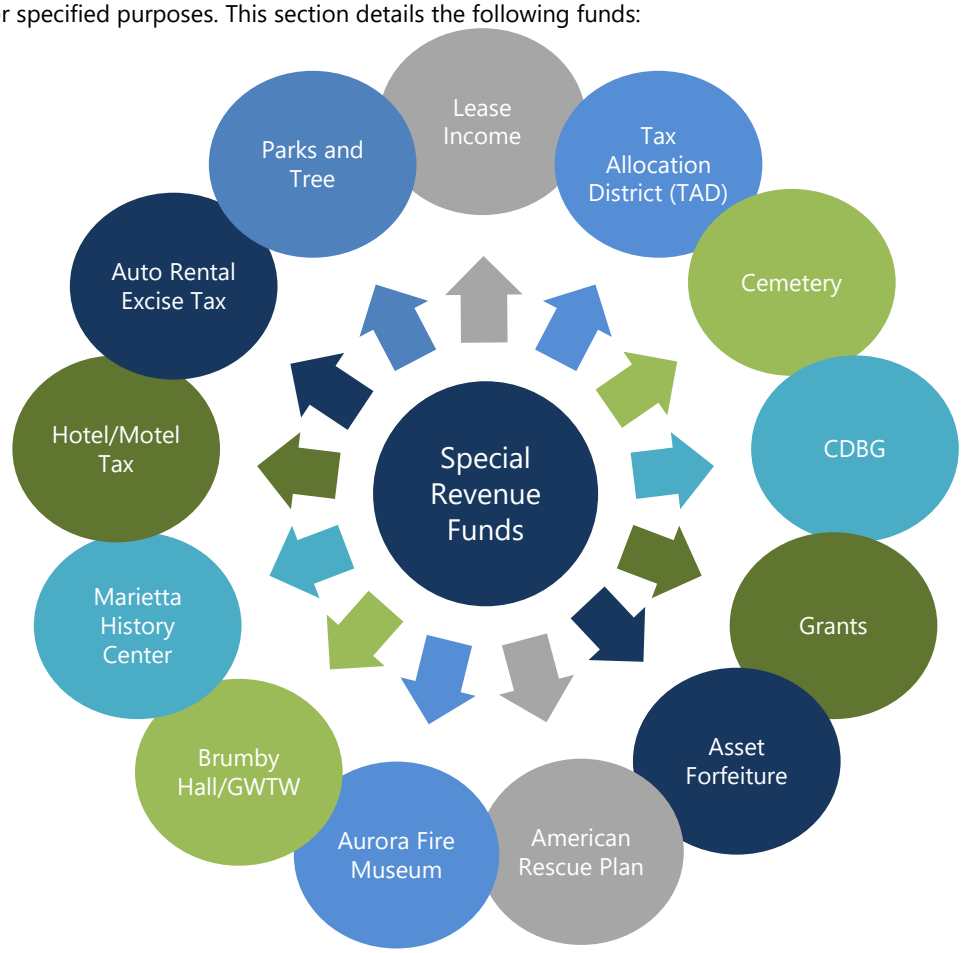
EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	0	0	0	0	-2,811,249
Local Tourism	916,863	977,000	727,244	928,540	1,070,859
Tourism - Cobb Convention Center	633,989	536,727	430,233	680,126	614,354
Tourism - Marietta Conference Center	960,142	821,058	43,770	1,041,712	940,972
Operating Services	515,450	557,004	514,618	651,926	650,779
Indirect Cost Transfer to BLW Fund	2,924,700	2,924,700	3,449,877	2,924,700	2,924,700
Transfer to Pension Fund	449,085	470,666	1,099,383	1,158,993	0
Transfer to Other Funds	0	0	0	0	22,331
Transfer to Self-Insurance Fund	2,267,264	2,863,251	3,606,414	2,138,494	4,138,494
Capital	5,897	0	0	0	1,000,000
Total Budget	**8,673,390**	**9,150,406**	**9,871,539**	**9,524,491**	**8,551,240**

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.

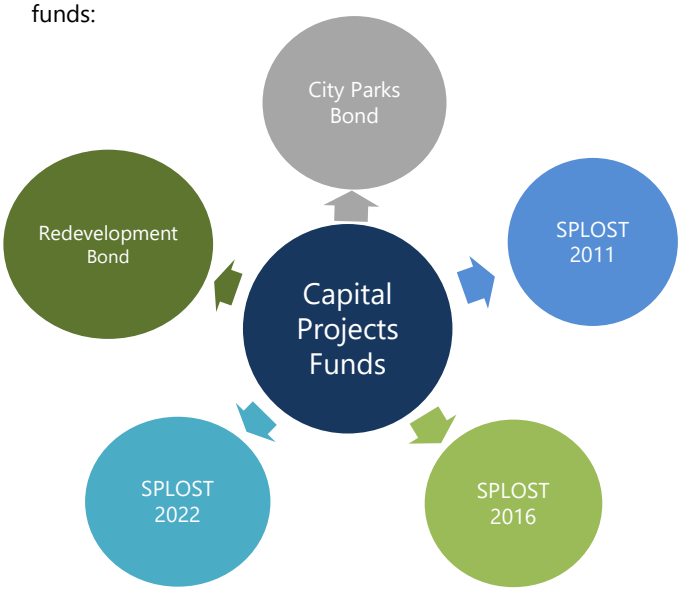
SPECIAL REVENUE FUNDS

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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating Services	2,769,825	2,756,450	2,750,600	2,744,875	2,175,000

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

EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating Services	851,154	1,890,312	0	0	0
Capital Projects	0	0	274,251	233,852	0
Total Budget	**851,154**	**1,890,312**	**274,251**	**233,852**	**0**

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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	42,731	84,867	76,790	73,768	91,447
Operating Services	48,262	59,835	41,748	56,548	89,900
Reserve Increase	0	0	0	0	125,018
Capital	0	0	1,201	0	0
Total Budget	**90,993**	**144,702**	**119,739**	**130,316**	**306,365**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
City Service Worker I/II - Parks & Grds.	2	2	2	2	2
Total Budgeted Positions	**2**	**2**	**2**	**2**	**2**

AMERICAN RESCUE PLAN FUND

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

EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating Services	0	0	0	75,000	0
Capital	0	0	0	0	7,509,358
Total Budget	**0**	**0**	**0**	**75,000**	**7,509,358**

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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	180,823	175,034	183,817	201,876	212,417
Operating Services	99,842	255,584	642,509	618,022	321,982
Capital	0	153,705	31,991	0	0
Total Budget	**280,665**	**584,323**	**858,317**	**819,898**	**534,399**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 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**

GRANTS FUND

The Grants Fund accounts for purchases and projects related to the receipt of various federal, state, and local grants. Police grants for technology, vehicles and K-9 programs have been received in the past. Expenditures from other grants, such as those associated with the Georgia Department of Transportation, include planning consultation services, downtown streetscape installation, a pedestrian bridge, and walking trail construction.

EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	0	0	0	0	0
Operating Services	222,660	309,074	967,695	1,412,229	600,000
Capital	20,398	7,450	562,791	40,622	0
Total Budget	**243,058**	**316,524**	**1,530,486**	**1,452,851**	**600,000**

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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	0	0	1,424	4,280	0
Operating Services	177,983	217,948	260,388	191,923	125,000
Capital	351,164	280,936	99,074	88,661	875,000
Total Budget	**529,147**	**498,884**	**360,886**	**284,864**	**1,000,000**

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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating Services	11,726	1,766	5,540	22,213	12,000
Capital	750	0	0	0	0
Total Budget	**12,476**	**1,766**	**5,540**	**22,213**	**12,000**

MARIETTA HISTORY CENTER

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

EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	139,825	154,040	166,680	114,428	179,669
Operating Services	84,984	98,187	66,269	80,756	68,397
Capital Budget	0	3,398	0	0	0
Total Budget	**224,809**	**255,625**	**232,949**	**195,184**	**248,066**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Museum Collections Manager	1	1	1	1	1
Museum Curator	1	1	1	1	1
Museum Assistant PT (1 part-time)	0.5	0.5	0.5	0.5	0.5
Total Budgeted Positions	**2.5**	**2.5**	**2.5**	**2.5**	**2.5**

BRUMBY HALL & GARDENS/GWTW FUND

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

EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	70,727	70,964	89,174	59,891	94,640
Operating Services	90,127	64,689	72,508	61,474	69,510
Capital	53,621	78,944	6,112	0	0
Total Budget	**214,475**	**214,597**	**167,794**	**121,365**	**164,150**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Museum Facilities Coordinator I/II	1	1	1	1	1
Total Budgeted Positions	**1**	**1**	**1**	**1**	**1**

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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating Services	3,194,239	2,569,661	2,178,396	3,443,675	3,110,650

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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating Services	719,729	667,871	541,937	638,682	599,064

PARKS AND TREE FUND

The Parks and Tree Fund, also referred to as the Tree Preservation Fund, was established for the accounting of purchases and projects related to tree planting, parklands, park structures, tennis and basketball courts, walking trails, and recreation centers. In addition, private estate donations have been utilized to construct a new City park.

EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating Services	39,781	3,737	6,048	8,148	43,948

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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	30,728	31,949	32,917	34,181	0
Operating Services	34,555	7,100	0	0	280,000
Capital	1,529,138	366,357	-32,604	1,350	0
Total Budget	**1,594,421**	**405,406**	**313**	**35,531**	**280,000**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Deputy Director, Parks & Grounds	0.00	0.00	0.25	0.25	0.00
Manager, Parks & Grounds	0.25	0.25	0.00	0.00	0.00
Parks, Landscape & Open Spaces Mgr.	0.00	0.00	0.00	0.00	0.00
Total Budgeted Positions	**0.25**	**0.25**	**0.25**	**0.25**	**0.00**

In FY2019-FY2022, the Deputy Director of Parks, Recreation and Facilities received 25% of funding from the City Parks Bond Fund and 75% from the General Fund. For FY2023, this position has no funding from the City Parks Bond, and will be funded 100% in the General Fund.

REDEVELOPMENT BOND FUND

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

EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating Services	217	0	0	0	0
Capital	421,577	307,806	-4,192	-37,780	200,000
Total Budget	**421,794**	**307,806**	**-4,192**	**-37,780**	**200,000**

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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Capital	2,649,194	2,666,149	2,564,730	880,058	3,816,694

SPLOST 2016 FUND

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

EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	524,792	576,798	618,862	595,416	756,909
Operating Services	65,044	376,774	49,674	86,546	231,750
Capital	11,362,180	6,010,592	11,202,868	9,110,743	14,901,387
Total Budget	**11,952,016**	**6,964,164**	**11,871,404**	**9,792,705**	**15,890,046**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Deputy Director of PW - Transportation	1	1	1	0	0
Transportation Project Engineer	3	3	2	3	3
Transportation Project Manager	0	0	1	1	1
Transportation Project Inspector I/II/III	1	2	2	2	2
Traffic Control Center Coordinator	1	0	0	0	0
Budget Analyst	0	0	0	1	1
Transportation Accounting Coord. I/II/III	1	1	1	0	0
Total Budgeted Positions	**7**	**7**	**7**	**7**	**7**

SPLOST 2022 FUND

The SPLOST 2022 Fund is the accounting entity for the expenditures related to the 1% Special Purpose Local Option Sales Tax (SPLOST), which was approved by voters for renewal in 2020 for a six-year period from 2022 through 2027. Funding is provided for projects including road resurfacing, general streets and drainage, intersection safety projects, replacement of the traffic control center, renovations and construction of other public buildings, and the purchase of public safety vehicles and equipment.

EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating	0	0	0	0	99,250
Capital	0	0	0	214,427	8,681,588
Total Budget	**0**	**0**	**0**	**214,427**	**8,780,838**

SPLOST GRANT FUND

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

EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating	0	0	0	943,356	0
Capital	1,201,848	3,665,784	964,654	1,395,715	0
Total Budget	**1,201,848**	**3,665,784**	**964,654**	**2,339,071**	**0**

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 FY23 are as follows:

Bond Issue	Principal	Interest	Total
Parks 2015 Refunding	1,485,000	422,500	1,907,500
Redevelopment 2013A	3,075,000	92,250	3,167,250
Redevelopment 2020 Refunding	645,000	868,522	1,513,522
Total	5,205,000	1,383,272	6,588,272

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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating Services	7,968,726	7,145,976	6,866,446	6,628,658	7,632,075

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	4,413,268,401
Debt limit: 10% of assessed value	441,326,840
Less: Debt applicable to debt limit	61,580,000
Legal debt margin	379,746,840

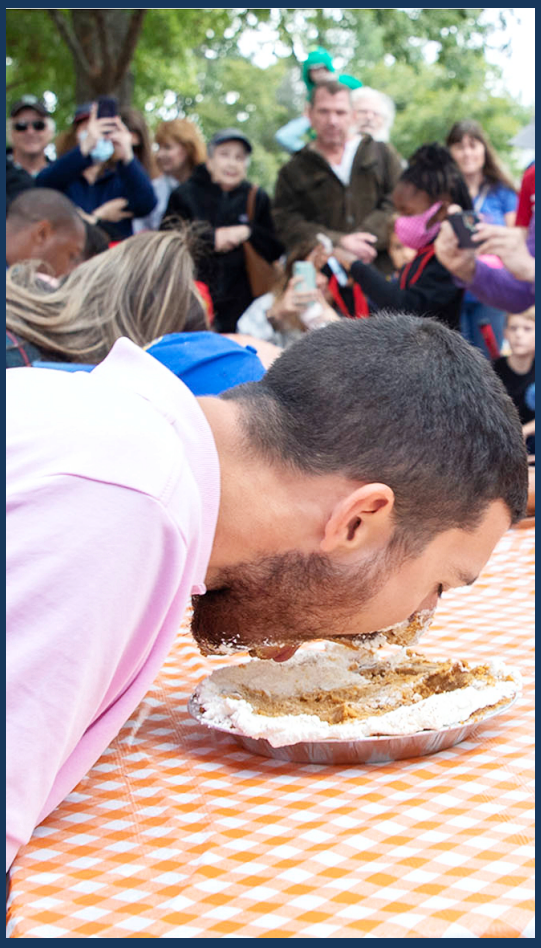


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COMMUNITY



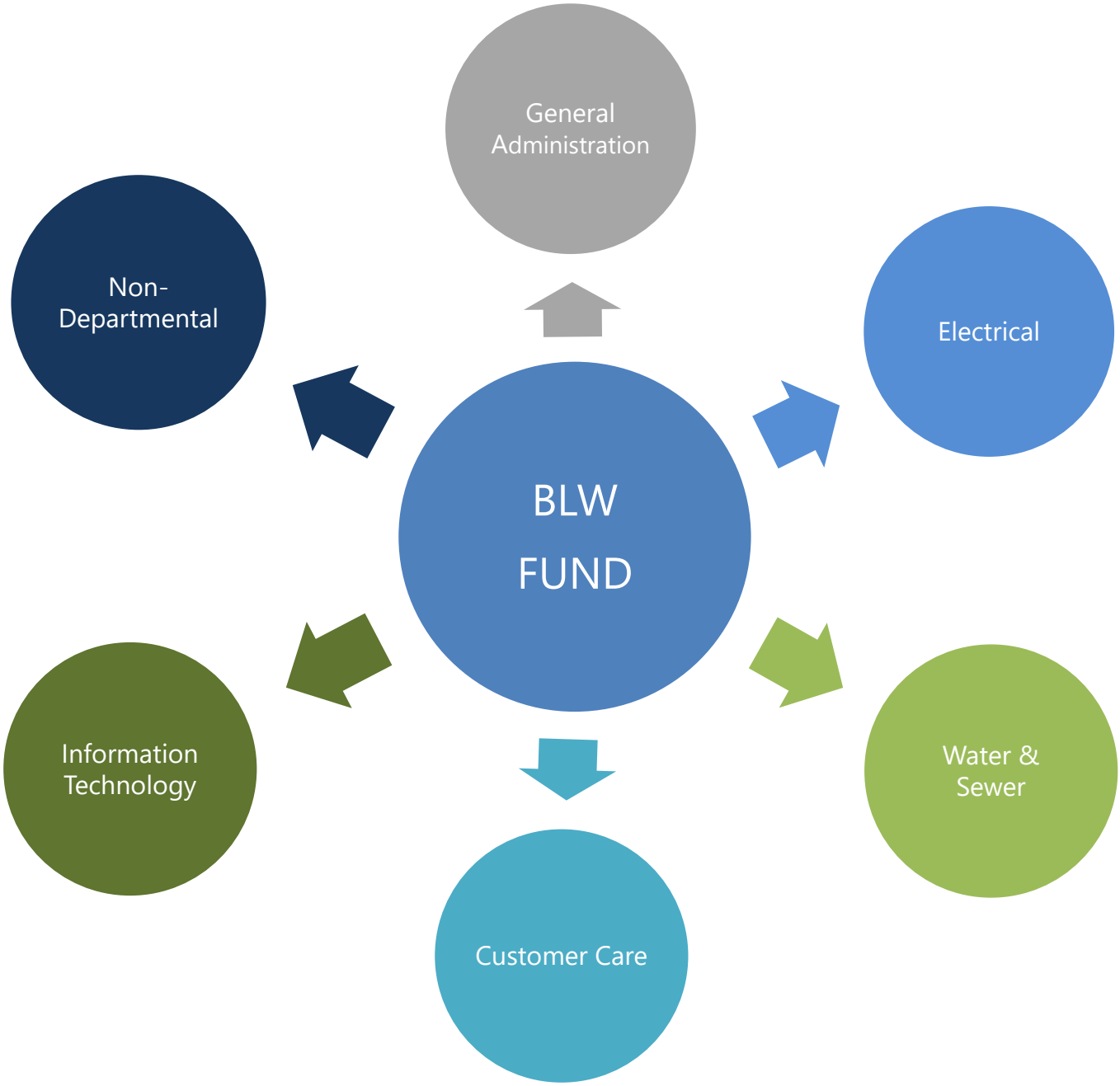


CITY OF MARIETTA, GA

PROPRIETARY FUNDS

BOARD OF LIGHTS AND WATER FUND

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



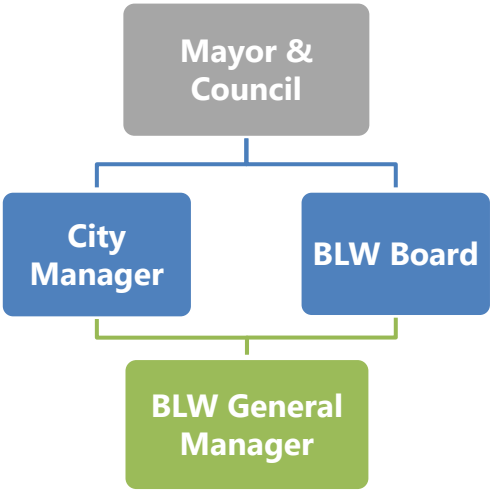


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BOARD OF LIGHTS AND WATER FUND
SUMMARIZED OPERATING BUDGET FY2023

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	318,056	133,134	10,000	461,190
Board Attorney	0	30,000	0	30,000
Total General Administration	**347,456**	**183,934**	**10,000**	**541,390**
Electrical				
Administration	372,613	158,086	0	530,699
Engineering	1,622,193	264,383	3,130,244	5,016,820
Marketing	236,741	79,480	0	316,221
Warehouse	411,707	60,713	0	472,420
Distribution	6,368,799	2,113,587	417,275	8,899,661
Operations & Maintenance	1,789,670	411,599	98,436	2,299,705
Cost of Goods Sold	0	70,006,566	0	70,006,566
Total Electrical	**10,801,723**	**73,094,414**	**3,645,955**	**87,542,092**
Water and Sewer				
Administration	727,104	145,234	0	872,338
Engineering	513,114	109,330	0	622,444
Pump Station Maintenance	191,314	22,300	0	213,614
Meter Maintenance	636,887	43,480	580,325	1,260,692
Water Distribution	789,118	464,295	5,108,600	6,362,013
Waste Water Collection	1,040,719	398,776	2,890,000	4,329,495
Cost of Goods Sold	0	19,306,078	0	19,306,078
Total Water and Sewer	**3,898,256**	**20,489,493**	**8,578,925**	**32,966,674**
Customer Care				
Administration	411,025	119,092	26,500	556,617
Customer Service	1,568,682	484,016	0	2,052,698
Meters and Services	828,000	121,293	111,466	1,060,759
Mail and Copy Center	119,327	693,878	0	813,205
Total Customer Care	**2,927,034**	**1,418,279**	**137,966**	**4,483,279**
Information Technology (IT)				
IT	1,296,063	1,727,405	0	3,023,468
Network Services	1,025,633	1,997,247	1,005,000	4,027,880
Service Desk	185,501	128,075	0	313,576
Total Information Technology	**2,507,197**	**3,852,727**	**1,005,000**	**7,364,924**
Non-Departmental	**213,474**	**23,541,168**	**0**	**23,754,642**
Total Operating Budget	**$20,695,140**	**$122,580,015**	**$13,377,846**	**$156,653,001**

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 $156 million and currently employs approximately 198 people. It is the largest municipal utility in the State, serving 46,902 customers in electrical, 17,927 in sewer, and 19,241 in water.

GENERAL ADMINISTRATION

MISSION STATEMENT

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

GOALS AND ACTIONS

I. Improve financial performance of the Board of Lights & Water (BLW) by increasing revenues and 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 practices to identify options for maximizing efficiency, productivity, and revenue.
- 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 Board of Lights and Water (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	FY21 Actual	FY22 Estimate	FY23 Budget
Meetings Held:			
Board of Lights and Water – Regular	11	12	12
Board of Lights and Water – Special	0	1	1
Board of Lights and Water Committees	6	5	4
Resolutions Executed	12	10	10

GOALS ACCOMPLISHED

- Successfully completed $9.8 million in capital projects for electric, water, and sewer infrastructure.
- Information Technology implemented various technology improvements which included upgrading the Virtual Private Network (VPN), updating the security policy, implementing text notification for large outages, increasing mobility for the BLW with the use tablets, redesigning crisis applications, upgrading the Central Square application for utility billing, financials; and Cisco hardware, software, and data protection.
- Customer Care reduced the number of manual meter readings through the installation of additional meter-reading collection devices, continued the reduction of bad debt ratio by maintaining consistent collection practices, and continued utilizing the bill payment telephone extension.
- Marketing completed various audits resulting in 112 customer energy audits; added revenue of $300,000 for seven Customer Choice wins. Customer energy efficiency rebates totaled $4,555, while toilet retrofit rebates amounted to $2,700.
- Marietta Power recertified as a Diamond Level Reliable Public Power Provider (RP3), the highest level of recognition received from the American Public Power Association (APPA) for the eighth consecutive term; received Mutual Aid commendation from APPA for electric power restoration efforts and mutual aid assistance. Marietta Power is the first utility in the country chosen to pilot new Fault Detection, Isolation & Restoration (FDIR) technology. This technology will reduce the intensity of the worst outages and is expected to reduce restoration efforts by more than 75%.
- Water was consecutively awarded the Gold/Platinum Award from the Georgia Association of Water Professionals (GAWP) for the operation and management of a water distribution system.
- Attained annual professional, technical, and safety standards certifications according to Federal and State requirements, which ensures quality and exceptional customer service.

GENERAL ADMINISTRATION

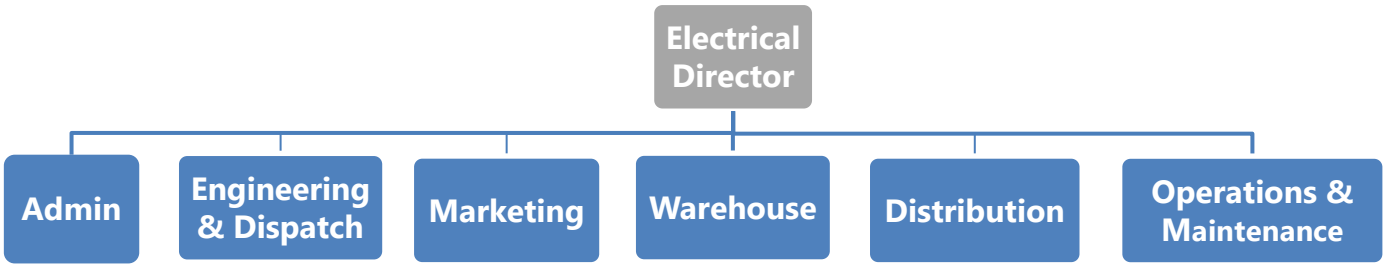
EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	306,484	317,496	326,284	339,778	347,456
Operating Services	146,536	142,437	94,955	126,458	183,934
Capital	39,505	0	27,400	16,852	10,000
Total Budget	**492,525**	**459,933**	**448,639**	**483,088**	**541,390**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 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**

ELECTRICAL



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

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

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

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

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

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

ELECTRICAL

MISSION STATEMENT

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

GOALS AND ACTIONS

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

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

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

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

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

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

IV. Increase customer satisfaction through outreach and community engagement 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.
- 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.

V. Proactively seek to minimize cost by maximizing responsiveness and efficiency

- Respond to maintenance concerns identified during overhead system inspections.
- Replace eight automated line switches for the electrical distribution system and aged underground primary cables.
- Perform system studies and review all customer construction projects.

ELECTRICAL

PERFORMANCE MEASUREMENTS

Measurement	FY21 Actual	FY22 Estimate	FY23 Budget
New Customer Work Orders	390	335	350
Lighting Repair Work Orders	1,282	1,242	1,220
Line Clearance (Miles)	44	62	58
Trees Removed on System	359	918	889
Meter Site Audits	300	300	300
Transformer Infrared Scanning	548	263	300
System Average Interruption Duration (Minutes) - January to December	105	90	70
Vehicular Incidents	10	3	0
Personnel Injuries	8	12	0
Miles of Overhead Scanned	0	255	125
Residential High Efficiency Toilet Rebates	$6,250	$1,250	$2,000
Identify All Customer Choice Opportunities	100%	100%	100%
Customer Choice Wins	83%	100%	100%
Residential Energy Efficiency Rebates	$7,015	$4,400	$5,000
Key Accounts Billing Audit	$13,892	$1,000	$1,000
Outdoor Lighting Audit (Key Accounts, Residential, Commercial)	$7,912	$8,000	$9,000
Multi-Family High Efficiency Toilet Rebates	$13,000	$13,000	$10,000

GOALS ACCOMPLISHED

- Marietta Power awarded the 2022 American Public Power Association (APPA) RP3 Diamond Award for the eighth consecutive year.
- Marietta Power honored with Mutual Aid commendation from the American Public Power Association (APPA).
- Completed quarterly infrared scan of 21 substations and 25 key account locations.
- Installed or retrofitted approximately 820 LED security lights.
- Connected eight SCADA switches to the fiber optic network.
- Provided mutual aid assistance to two out of state power companies.
- Repaired or replaced 15 regulators and 13 transformers due to inspection or age.
- Performed field testing for over 300 transformer rated metering installations.
- Completed 33 miles of tree line clearance and removed 410 trees.
- Completed 100% inventory audit for the BLW warehouse.
- Installed approximately 1.7 miles of feeder lines from a new substation to back up existing key accounts.
- One employee became an International Society of Arboriculture (ISA) Certified Arborist.
- Replaced two Bucket Trucks, Ford F150, Ford F250, and a Ford F450.
- Achieved a 83% success rate for all customer choice opportunities.
- Awarded five Customer Choice jobs with an outcome of $291,322 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 five accounts and rectifying billing for security light accounts, with an outcome of $7,491 in annual revenue.
- Audited billing for key account customers, and evaluated service provided by collaborating with Operations and Maintenance.
- 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 digital newsletters to residential, commercial, and industrial customers.

ELECTRICAL

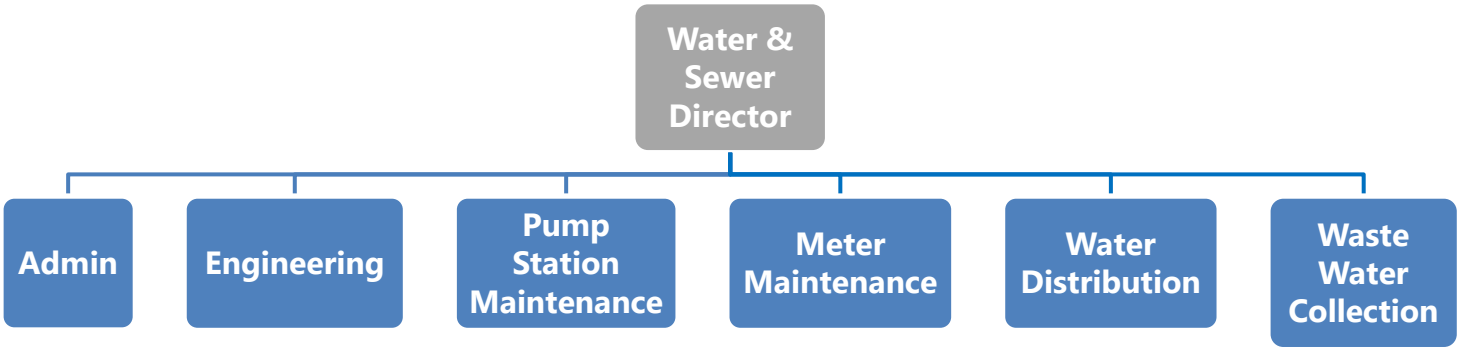
EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	8,734,692	9,084,708	9,354,482	9,832,567	10,801,723
Operating Services	3,665,622	3,105,983	2,975,412	3,752,364	3,087,848
Cost of Goods Sold	86,116,216	84,126,848	79,103,145	66,274,590	70,006,566
Capital	6,231,675	4,675,750	3,998,360	5,043,986	3,645,955
Total Budget	**104,748,205**	**100,993,289**	**95,431,399**	**84,903,507**	**87,542,092**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 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	0.5	0.5	0.5
Marketing Administrator	1	1	1	1	1
Marketing Representative	1	1	1	1	1
Warehouse Manager	1	1	1	1	1
Foreperson Warehouse	1	1	1	1	1
Material Processor I/II	3	3	3	3	3
Operations Manager Distribution	1	1	1	1	1
Electrical Distribution Coordinator	1	1	1	1	1
Supervisor Electrical	3	3	3	3	3
Foreperson Electrical	8	8	8	8	8
Apprentice Line Worker/Line Worker	32	32	32	32	32
Supervisor Tree Crews	1	1	1	1	1
Foreperson Tree Crews	1	1	1	1	1
Apprentice Tree Trimmer/Tree Trimmer	2	2	2	2	2
Operations Manager Substation Metering	1	1	1	1	1
Utility Locator Electrical	2	2	2	2	2
Supervisor Meters O&M	1	1	1	1	1
Supervisor Substation O&M	1	1	1	1	1
Apprentice/Electrical/Senior Technician	8	8	8	8	8
Thermography Technician	1	1	1	1	1
TOTAL BUDGETED POSITIONS	**88**	**88**	**88.5**	**88.5**	**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 is responsible for the large meter testing program, water meter replacement program, water meter repairs, water main flushing program, and water valve exercise and maintenance program.

The Water Distribution Division is responsible for the operation and maintenance of the BLW's water distribution system. This includes the maintenance of fire hydrants, variable sized water mains, control valves, and water connections.

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

WATER AND SEWER

MISSION STATEMENT

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

GOALS AND ACTIONS

I. 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

- 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.
- Perform unidirectional flushing of 5% of the distribution system, encompassing five routes and 100,000 feet per year.

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	FY21 Actual	FY22 Estimate	FY23 Budget
Collection System Cleaning (35% - 558,000 feet/year)	588,625	302,490	558,000
Collection System Chemical Root Control Application (4% - 60,000 feet/year)	61,716	0	60,000
Priority Water Line Replacement	2,547	2,556	2,000
Priority Sewer Line Replacement	3,208	1,195	9,700
Distribution System Unidirectional Flushing (routes)	2	0	5
Large Meter Testing & Calibration (196 meters/year)	191	151	196
Medium Meter Chamber Replacement (188 meters/year)	167	3	188
Small Meter Replacement (7.5% - 1,240 meters/year)	1,057	301	1,240
Employee training for system operators	450	252	400
Safety training for employees	267	104	300
Professional development training for employees	87	63	100
Upgrades & Rehab to Campbell Hill, Sugar Hill and/or Redwood Pump	1	1	1
Compliance of grease control devices for businesses	259	225	374
Administer bacteria quality samples per month	70	70	70
Prepare & distribute annual Water Quality Report	1	1	1

GOALS ACCOMPLISHED

- Cleaned 35% of collection system, exceeding anticipated goal by 5% footage.
- Performed root control application on 4% of collection system, exceeding annual goal.
- Completed grease trap inspection of 259 businesses.
- Replaced 2,547 feet of water main and 3,204 feet of sewer main.
- Completed one pump motor rebuild at single station.
- Administered 70 monthly water quality tests.
- Completed annual Water Quality Report and distributed to customers.
- Completed testing and calibration of 191 large meters and replaced 167 medium meters.
- Successfully changed out 1,057 small meters.
- Completed 804 hours of employee training for operator certification, safety, and professional development.
- Received consecutive Gold/Platinum Award from the Georgia Association of Water Professionals (GAWP) for operations and

WATER AND SEWER

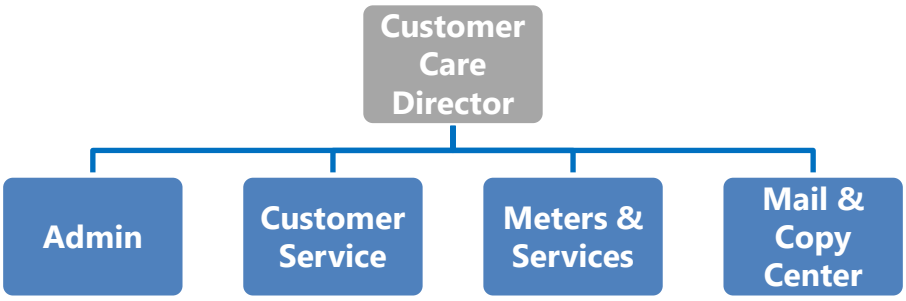
EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	3,214,096	3,326,677	3,129,086	3,099,761	3,898,256
Operating Services	1,384,251	905,298	1,025,990	935,287	1,183,415
Cost of Goods Sold	17,722,273	18,754,396	18,382,141	18,858,560	19,306,078
Capital	6,601,037	9,277,430	4,949,126	5,751,855	8,578,925
Total Budget	**28,921,657**	**32,263,801**	**27,486,343**	**28,645,463**	**32,966,674**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 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	1	1	1	1
Pump Station Mechanic	1	0	0	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 also responsible for all copier leases throughout City facilities.

CUSTOMER CARE

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

GOALS AND ACTIONS

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

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

II. Provide timely and meaningful communications to our customers

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

III. Maximize efficiency of operations to reduce overall operating costs

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

IV. Promote efficiency of operations internally

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

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

- Continue to build and utilize portfolio of Business Intelligence (Cognos) reports to improve Customer Care operation.
- Execute annual training session for customer service staff focused on quality customer care, personal, and professional development.
- 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	FY21 Actual	FY22 Estimate	FY23 Budget
Number of Customer Phone Calls	87,539	85,836	87,000
Number of Meter Readings	786,402	752,862	800,000
Meter Reading Hours	5,040	5,000	4,500
Number of Utility Disconnections	8,341	9,031	10,500
Uncollectible Receivables (% of revenue)	0.17%	0.35%	0.35%
Average Wait Time per Customer Call (min:sec)	4:45	4:45	4:00

GOALS ACCOMPLISHED

- Tested billing system upgrade to ensure proper functionality.
- Expanded the Tantalus Meter Reading system by adding data collection devices.
- Reduced uncollectable receivables to .17% of revenue.
- Replaced drive through carrier system to enhance the customer service experience with the BLW.

CUSTOMER CARE

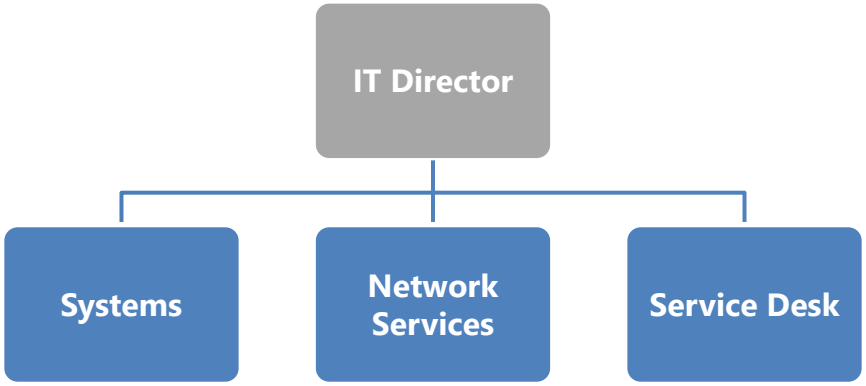
EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	2,324,629	2,421,608	2,387,295	2,400,090	2,927,034
Operating Services	1,358,088	1,371,265	1,368,950	1,253,812	1,418,279
Capital	79,738	47,973	16,048	46,050	137,966
Total Budget	**3,762,455**	**3,840,846**	**3,772,293**	**3,699,952**	**4,483,279**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 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	1	1	1	1
Switch Board Clerk	1	0	0	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, training, suggest solutions, and provide new programs and technology for information analysis.

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

The Network Services Division is responsible for the technical support function of IT. This division is responsible for enterprise server support, voice and data networking, and supervision of the City's computing infrastructure. It also manages emergency and non-emergency communication devices and oversees the Crisis Management Center.

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

INFORMATION TECHNOLOGY

MISSION STATEMENT

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

GOALS AND ACTIONS

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

- Replace the online transactions platform used for customer payments.
- Implement a new text notification system for mass utility outages.
- Expand use of the mass notification platform.

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

- Review dashboard options to improve service delivery based on real-time data.
- Improve GIS offerings to departments and allow them to visualize more of the city's data.
- Expand business intelligence software availability to more employees.

III. Expand Smart City initiatives

- Identify and review MI software used to detect aging water infrastructure.
- Collaborate with Public Works to redesign sanitation routes using GIS to improve customer service.
- Utilize GIS to assist with the process for Federal and State mandated redistricting.

IV. Enhance City/BLW operational efficiency and productivity

- Add virtual collectors to AMI System to optimize cellular connections.
- Improve the AMI server architecture with virtualization.
- Implement a replacement schedule of five years for all computing devices in the BLW.

V. Advance cybersecurity for the City/BLW

- Expand current phishing campaign software utilized for educating City personnel.
- Implement a video wall for IT Network Operations Center.
- Update back-up solutions to provide an immutable location, improving data recovery after a cyber incident.

VI. Improve and maintain the overall IT infrastructure

- Upgrade network switches throughout the BLW.
- Improve the virtual architecture for computation and storage.
- Replace the iSeries server.

INFORMATION TECHNOLOGY

PERFORMANCE MEASUREMENTS

Measurement	FY21 Actual	FY22 Estimate	FY23 Budget
Computers/Laptops	802	802	802
Mobile Devices	120	130	145
Cellular Devices	170	172	180
Desktop Telephones	535	535	540
Physical Servers	30	30	32
Virtual Servers	102	105	110
Physical Storage	120	120	160
Service Desk Tickets	4,911	5,100	5,100
System Access Requests	215	200	215

GOALS ACCOMPLISHED

- Implemented a mobile threat defense system for all City/BLW mobile devices.
- Improved IT network by minimizing data redundancy through the transition of back-up data to the cloud, migrating SharePoint to the cloud, and adding capacity to internet circuits.
- Preformed essential system and equipment upgrades at the City/BLW for the single sign-on server, billing system, internet circuit bandwidth, payment system processing software, and advanced threat detection devices and software.
- Replaced network switches, back-up solutions for IT network data, the City/BLW drone, and re-cabled all networking gear.
- Developed a mass notification solution to report electrical outages to customers.

INFORMATION TECHNOLOGY

EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	2,193,809	2,259,804	2,273,125	2,436,206	2,507,197
Operating Services	3,258,523	3,639,742	3,608,485	3,701,084	3,852,727
Capital	435,101	657,531	457,478	523,630	1,005,000
Total Budget	**5,887,433**	**6,557,077**	**6,339,088**	**6,660,920**	**7,364,924**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Director of IT	1	1	1	1	1
Deputy Director Proj. Mgmt. Visual Image Design	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Systems Manager	1	1	1	1	1
Senior Programmer Analyst II	1	1	1	1	1
Senior Applications Developer	0	0	0	1	1
GIS Supervisor	0	0	0	1	1
Systems Administrator	1	1	1	0	0
Systems Analyst	2	2	2	2	2
Systems Developer	1	1	1	0	0
GIS Analyst	2	2	2	2	2
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
Service Desk Manager	1	1	1	1	1
Technology Specialist	1	1	1	1	1
PC Specialist	1	1	1	1	1
PC Technician	1	1	1	1	1
Total Budgeted Positions	**23**	**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.

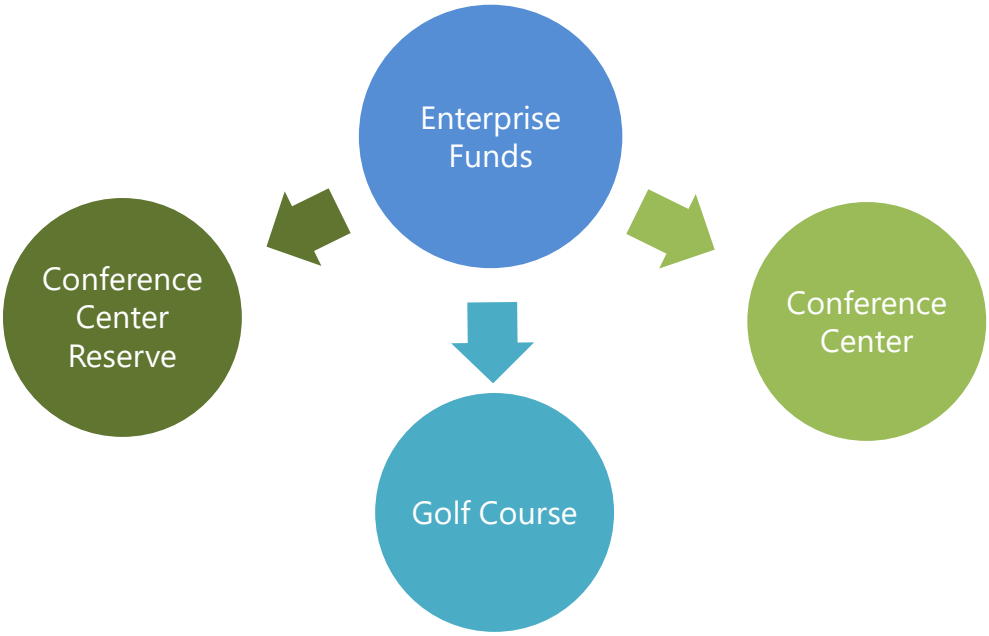
EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	1,895,994	729,366	-1,111,785	850,000	213,474
Miscellaneous Operating Services	652,417	687,855	695,018	525,648	526,316
Utilities-City Hall	146,940	152,649	140,622	146,443	149,795
Utilities-Lights/Signals	1,167,683	1,190,759	1,118,981	1,073,828	1,179,221
Utilities-General Fund	849,883	836,629	773,072	781,176	843,256
Utilities-BLW Building	90,834	95,087	90,642	94,389	93,051
Operating Transfer to General Fund	13,200,000	13,200,000	13,635,600	13,835,770	14,250,843
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	201,762	207,828	379,673	496,711	0
Transfer to Other Funds	20,000	0	0	0	0
Transfer to Self-Insurance Fund	1,327,754	1,555,254	1,655,249	1,266,655	1,266,655
Transfer to Vogtle Trust	1,835,076	1,835,076	1,835,076	1,835,076	1,835,076
Miscellaneous Expenses	551,783	627,687	587,278	416,966	551,101
Depreciation	7,634,248	7,714,974	7,504,218	7,504,218	0
Total Budget	**32,420,228**	**31,679,018**	**30,149,498**	**31,672,734**	**23,754,642**

Note: FY23 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 41,602 annual rounds of golf. All greens, tees, and bunkers follow USGA standards. Classic Golf Management, Inc. manages the golf course, its facilities, and employs all personnel who work at the property. City of Marietta Finance personnel are responsible for purchasing and payment of invoices for Golf operations. The Parks & Recreation Director plays an integral part in the operations of the enterprise fund, and is the liaison between the management company and City officials.

EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating Services	1,506,906	1,502,818	1,729,958	2,089,931	2,090,963
Capital	0	2,192	2,283	109,030	424,246
Total Budget	**1,506,906**	**1,505,010**	**1,732,241**	**2,198,961**	**2,515,209**

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

- Replace range ball picker and washer to enhance the player's experience.
- Upgrade visual displays in the Golf Shop.
- Renovate downstairs restrooms for employees and patrons.

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 and upgrade slatwall display in Golf Shop.
- Install new windows for the Clubhouse.

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	FY21 Actual	FY22 Estimate	FY23 Budget
Adjusted Number of Rounds	43,613	41,602	40,000
Income - Golf	$1,950,113	$1,899,159	$2,163,944
Income - Pro Shop/Room Rental	$13,180	$12,240	$12,240
Income - Food and Beverage	$281,280	$351,628	$339,025
Income - Total Revenue	$2,244,573	$2,263,027	$2,515,209
Income (per round)	$51.47	$54.40	$62.88
Food and Beverage Income (per round)	$6.45	$8.45	$8.48
Expenses	$1,463,228	$1,964,953	$2,515,209
Profit Margin	34.81%	13.17%	0.00%

GOALS ACCOMPLISHED

- Replaced tables and chairs in the Grill for an enhanced dining experience.
- Added new single tee line turf to replace practice tee mats.
- Purchased a new side-by-side refrigerator for the Grill.
- Replaced the Clubhouse roof for better aesthetics.

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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating Services	1,954,064	1,813,253	2,083,448	1,779,536	3,055,800
Capital Projects	105,505	3,272,384	8,227,951	2,148,836	0
Total Budget	**2,059,569**	**5,085,637**	**10,311,399**	**3,928,372**	**3,055,800**

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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating Services	16,391,174	18,159,895	17,916,792	19,874,217	21,750,617

FLEET MAINTENANCE FUND

Fleet Maintenance maintains over 725 units of fleet equipment and provides the City/BLW with an economical, safe, and reliable fleet so that departments can provide services to the citizens and customers of the City/BLW. The Fleet Maintenance Division operates a centralized fuel facility that complies with federal underground fuel storage tank requirements. The division has a contract with NAPA to provide an on-site parts supply warehouse.

EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Personal Services	969,700	1,007,336	1,338,766	1,036,784	1,153,814
Operating Services	2,813,546	2,546,740	2,506,687	3,022,255	2,793,433
Capital	100,079	33,478	15,250	138,320	171,000
Total Budget	**3,883,325**	**3,587,554**	**3,860,703**	**4,197,359**	**4,118,247**

PERSONNEL DETAIL

Title	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 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**



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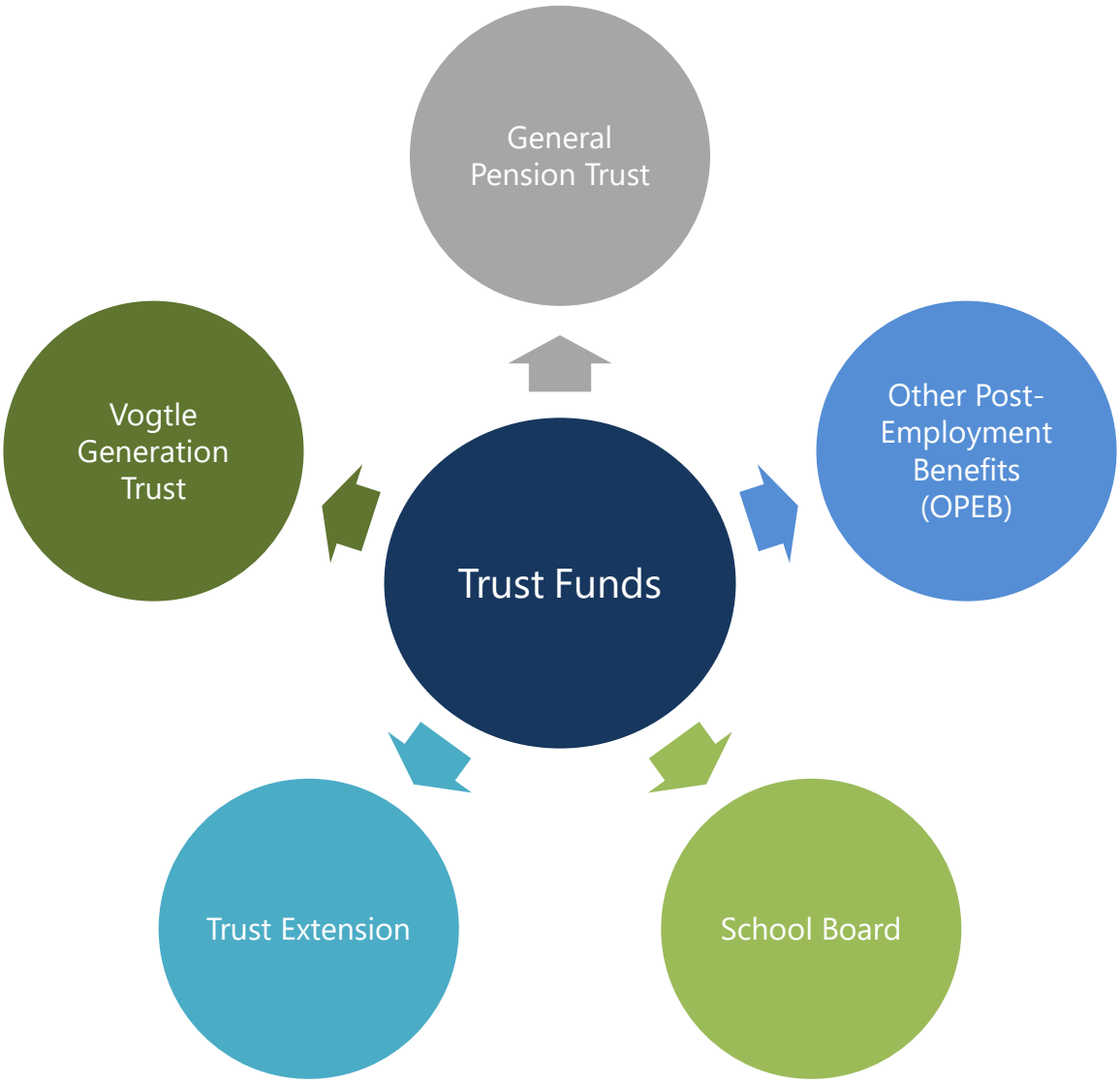
City of Marietta, GA



FIDUCIARY FUNDS

TRUST FUNDS

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



GENERAL PENSION TRUST FUND

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

EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating Services	13,522,473	13,911,725	14,258,088	14,858,190	14,455,246

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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating Services	5,736,071	3,196,268	3,672,046	7,600	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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating Services	999,999	4,143,720	4,625,722	893,582	14,515

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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating Services	0	0	0	0	1,835,076

SCHOOL SYSTEM FUND

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

EXPENDITURE SUMMARY

Category	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Estimate	FY23 Budget
Operating Services	55,123,913	55,592,158	60,060,453	63,934,341	66,781,224



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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 FY2023 of the Five-Year Capital Improvement Program (CIP) depicted below in two different summaries.

Capital Improvement Program by Fund Type

	FY2023	FY2024	FY2025	FY2026	FY2027
General Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
American Rescue Plan	7,509,358	0	0	0	0
Asset Forfeiture	875,000	0	0	0	0
Redevelopment Bond Fund	200,000	3,000,000	0	0	0
SPLOST 2011 Fund	3,816,694	913,232	0	0	0
SPLOST 2016 Fund	14,901,387	6,388,138	6,388,138	0	0
SPLOST 2022 Fund	8,681,588	8,681,588	9,681,588	10,681,588	11,681,588
Golf Course Fund	424,246	338,667	271,468	114,000	226,000
BLW Fund	13,377,846	19,693,550	17,866,625	17,616,500	18,865,450
Fleet Fund	171,000	87,000	95,000	35,000	35,000
TOTAL	**$50,957,119**	**$40,102,175**	**$35,302,819**	**$29,447,088**	**$31,808,038**

Capital Improvement Program by Category Type

	FY2023	FY2024	FY2025	FY2026	FY2027
Computer & Technology	1,165,000	786,000	745,000	355,000	230,000
Facility Improvements	377,808	81,906	70,000	5,000	20,000
Miscellaneous Projects	9,603,894	1,200,500	1,270,000	1,055,000	1,618,950
Vehicles & Powered Equipment	455,504	3,045,811	1,362,093	1,570,500	2,397,500
Utility Projects	11,955,244	19,005,000	15,786,000	15,780,000	15,860,000
Transportation Projects	27,399,669	15,982,958	16,069,726	10,681,588	11,681,588
TOTAL	**$50,957,119**	**$40,102,175**	**$35,302,819**	**$29,447,088**	**$31,808,038**

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

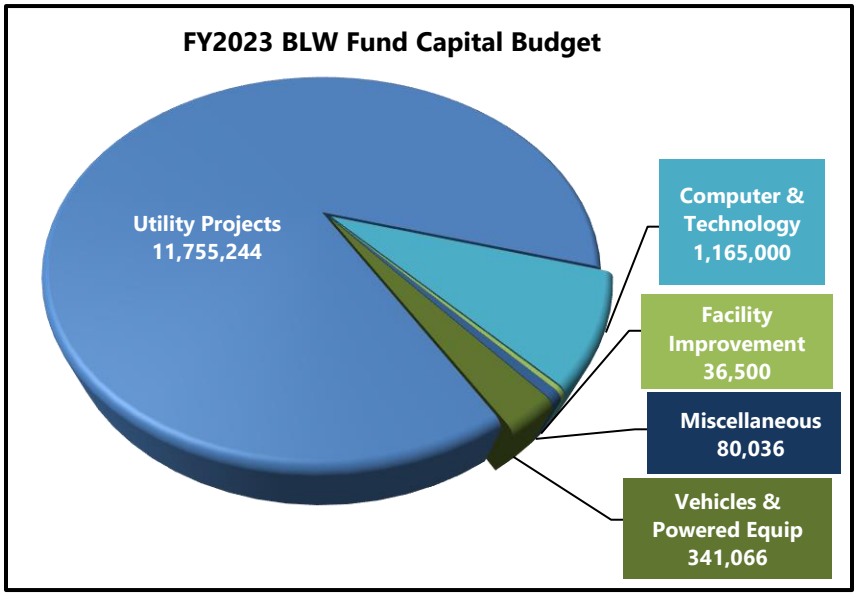
Computer and Technology relates to those items such as desktop PCs, network servers, system software, and copiers. Facility Improvements are those improvements made to existing structures and park grounds, as well as the construction of new buildings. Miscellaneous Projects are those projects that do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

CAPITAL SUMMARY

GENERAL FUND

Capital expenditures for the General Fund will be addressed in the same manner as in the last several fiscal years. Marietta continues to utilize a contingency fund in place of a true capital budget for new items and the routine replacement of vehicles and equipment. Marietta has set aside $1,000,000 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 FY2023 is approximately $13.4 million. Utility projects make up about 87.9% of the BLW capital budget. Of these, Electrical projects total about $3.4 million, Water and Sewer projects equal about $8.3 million, Customer Care projects total $137,966. In the Electrical Department, these projects include providing service to new customers, the underground cable replacement program, security lighting construction, and general maintenance and upgrades of the current electrical system. Adding new customers will expand the BLW's customer base with the goal of maintaining low rates due to increased volume sales. Utility capital expenses for Water and Sewer include new and replacement water meters, the water valve replacement program, water transmission and distribution line replacements, sewer rehabilitation, and various other system upgrades. Attention to maintenance and the replacement of the infrastructure ensures soundness and reliability within the system. Customer Care's wireless meter reading project will capture real-time information without having to send personnel into the field.

Computer and Technology projects throughout the utility organization total $1.2 million and make up 8.7% of the BLW's capital expenditures. Facility Improvements for the BLW total $36,500 and include BLW Administration building repairs, Customer Care carpet replacement and interior painting. Miscellaneous Projects totaling $80,036 includes an ARCO universal test set, while Water and Sewer will purchase atmospheric testers, docking stations, confined space ventilators, leak detection equipment, a pneumatic boring tool, a tapping machine power drive, and sewer cleaning nozzles.

The Vehicles and Powered Equipment category, totaling $341,066 makes up 2.5% of the total BLW capital budget. The FY2023 budget includes funding vehicle replacement funding for two Ford F150 trucks for Customer Care, and an Isuzu box truck and Kenworth dump truck will be purchased by Water and Sewer. Electrical Distribution will purchase a new underground trailer and utility cable locator.

OTHER FUNDS

This section is comprised of the funding allocation for the Golf Course, Fleet Fund, and Capital Projects Funds. The City Club Golf course will replace multiple items including the HVAC unit, ice machine and bin, ball washer and picker, and the display slatwall in the Golf Shop. Golf will also expand parking for the course, and purchase five vehicles to aid in maintenance. The Fleet Fund will begin installation of an underground storage tank at Fire Station 56, purchase a shop door and canopy, A/C recycler, and diagnostic scanner. The American Rescue Plan Act (ARPA) funding will be appropriated for highway and streets projects.

The largest portion of Capital Projects Funds is the 2011 SPLOST Fund, 2016 SPLOST Fund, and 2022 SPLOST Fund in which $3.8 million, $14.9 million, and $8.7 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 FY2023 summary listing all capital projects.

CAPITAL IMPROVEMENT PROGRAM

Computer & Technology

Item

Computer Hardware and Software

Description

In FY2023, funds were budgeted within the IT department to upgrade the enterprise server, SCADA security software and fiber core switches, 35 replacement laptops, and UPS replacements. Funding has also been reserved for Electrical Engineering to purchase SCADA/Fiber Network replacements and new meter devices with associated software.

Impact on FY2023 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 FY2023.

Funding

	Adopted FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
BLW Fund	1,165,000	786,000	745,000	355,000	230,000
Total	**1,165,000**	**786,000**	**745,000**	**355,000**	**230,000**

Facility Improvements

Item

Building and Outdoor Improvements

Description

The FY2023 budget provides funding to the Fleet Fund for a new wielding shop garage door and a Fleet shop canopy. The City Club Golf course is going to purchase a new HVAC unit for the Learning Center, renovate downstairs bathrooms, replace display slatwall in the Golf Shop, and begin working on parking expansion. Funding is also included for BLW Administration building repairs, Customer Care carpet replacement and interior painting.

Impact on FY2023 Operating Budget

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

Funding

	Adopted FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
Golf Course Fund	295,308	40,000	20,000	5,000	20,000
Fleet	46,000	0	50,000	0	0
BLW Fund	36,500	41,906	0	0	0
Total	**377,808**	**81,906**	**70,000**	**5,000**	**20,000**

CAPITAL IMPROVEMENT PROGRAM

Vehicles and Powered Equipment

Item

Additional and Replacement Vehicles

Description

The FY2023 budget includes replacement vehicle funding for two Ford F150 trucks for Customer Care, and a new Isuzu Box Truck and Kenworth Dump Truck for Water and Sewer.

Impact on FY2023 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 FY2023, 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 $1,087,900 for internal repairs, parts and tires.

Funding

	Adopted FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
BLW Fund	**323,791**	**1,905,484**	**630,625**	**1,046,100**	**1,808,500**

Item

Powered Equipment

Description

The City Club Golf Course will purchase a Ventrc 4520Y Kubota, Toro Sand Pro 5040, Lely 1250 Broadcast Spreader and two Clubcars. Powered equipment purchases for the Electrical Department includes a Butler underground trailer and a Vivax utility cable locator.

Impact on FY2023 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 $42,700 is budgeted in FY2023 for repair and maintenance costs for equipment purchased in prior years.

Funding

	Adopted FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
Golf Course Fund	114,438	283,667	245,468	97,000	201,000
BLW Fund	17,275	856,660	476,000	427,400	388,000
Total	**131,713**	**1,140,327**	**721,468**	**524,400**	**589,000**

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 FY2023 Operating Budget

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

Funding

	Adopted FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
BLW Fund	**1,800,244**	**1,500,000**	**1,250,000**	**1,250,000**	**1,000,000**

Item

Underground Cable Replacement Program

Description

This project replaces 10% of aging XLP insulated primary voltage underground cable. The FY2023 budget includes funding for contractual underground boring crews.

Impact on FY2023 Operating Budget

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

Funding

	Adopted FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
BLW Fund	**435,000**	**590,000**	**590,000**	**590,000**	**590,000**

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 FY2023 Operating Budget

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

Funding

	Adopted FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
BLW Fund	**1,325,000**	**1,825,000**	**1,825,000**	**2,075,000**	**2,075,000**

CAPITAL IMPROVEMENT PROGRAM

Utility Projects

Item

Water Transmission/Distribution Line Replacements

Description

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

Impact on FY2023 Operating Budget

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

Funding

	Adopted FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
BLW Fund	**1,965,000**	**3,575,000**	**3,775,000**	**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 FY2023 Operating Budget

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

Funding

	Adopted FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
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 4% of the collection system each year is an essential part of the maintenance operation as it reduces sanitary sewer overflows due to blockages. This project includes inflow/infiltration source detection and collection system model and flow metering.

Impact on FY2023 Operating Budget

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

Funding

	Adopted FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
BLW Fund	**1,935,000**	**4,985,000**	**5,155,000**	**5,155,000**	**5,305,000**

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 FY2023 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 FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
BLW Fund	**200,000**	**300,000**	**300,000**	**300,000**	**300,000**

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 FY2023 Operating Budget

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

Funding

	Adopted FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
BLW Fund	**3,595,000**	**2,860,000**	**2,391,000**	**2,335,000**	**2,315,000**

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 FY2023 Operating Budget

All costs associated with redevelopment projects are paid out of the Redevelopment Bond Fund. The projects are managed by Economic Development staff and no additional costs are anticipated for the General Fund. There is no foreseeable impact on the operating budget for the current year; however, in future years, landscape maintenance for medians, right-of-way and gateways as a part of ongoing infrastructure maintenance.

Funding

	Adopted FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
Redev Bond Fund	**200,000**	**3,000,000**	**0**	**0**	**0**

Item

Miscellaneous Projects

Description

A $1,000,000 designated contingency has been established for capital purchases in the General Fund. The FY2023 budget provides funding from the American Rescue Plan Act (ARPA) for highways and streets, Asset Forfeiture funds for safety equipment, and an underground storage tank closure, fuel tank replacement, A/C recycler, and diagnostic scanner for the Fleet Department. The Golf Course will replace an ice machine and bin, ball picker, and ball washer. The BLW will replace an ARCO universal test set, while Water and Sewer will purchase atmospheric testers, docking stations, confined space ventilators, leak detection equipment, a pneumatic boring tool, a tapping machine power drive, and sewer cleaning nozzles.

Impact on FY2023 Operating Budget

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

Funding

	Adopted FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
General Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
American Rescue Plan	7,509,358	0	0	0	0
Asset Forfeiture	875,000	0	0	0	0
Fleet	125,000	87,000	35,000	35,000	35,000
Golf Course Fund	14,500	15,000	6,000	12,000	5,000
BLW Fund	80,036	98,500	229,000	8,000	578,950
Total	**9,603,894**	**1,200,500**	**1,270,000**	**1,055,000**	**1,618,950**

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 FY2023 Operating Budget

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

Funding

	Adopted FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
SPLOST 2011	**3,816,694**	**913,232**	**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 FY2023 Operating Budget

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

Funding

	Adopted FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
SPLOST 2016	**14,901,387**	**6,388,138**	**6,388,138**	**0**	**0**

Item

SPLOST 2022

Description

SPLOST 2022 was approved for renewal by voters in 2020 and will be in effect from 2022 through 2027. This 1% Special Purpose Local Option Sales Tax will fund projects that include road resurfacing and other transportation projects, public safety enhancements and purchases, and capital improvement projects.

Impact on FY2023 Operating Budget

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

Funding

	Adopted FY23	Projected FY24	Projected FY25	Projected FY26	Projected FY27
SPLOST 2022	**8,681,588**	**8,681,588**	**9,681,588**	**10,681,588**	**11,681,588**

FY2023 CAPITAL SUMMARY BY DEPARTMENT

Fund / Department	Computer & Tech.	Facility Improv.	Misc. Projects	Veh. & Equip.	Utility Projects	Trans. Projects	Total
General Fund							
Designated Contingency			1,000,000				**1,000,000**
Redevelopment Bond					200,000		**200,000**
SPLOST 2011 Fund						3,816,694	**3,816,694**
SPLOST 2016 Fund						14,901,387	**14,901,387**
SPLOST 2022 Fund						8,681,588	**8,681,588**
American Rescue Plan			7,509,358				**7,509,358**
Asset Forfeiture			875,000				**875,000**
Golf Course Fund							
Food & Beverage			6,000				6,000
General Office		291,308					291,308
Maintenance				114,438			114,438
Operations		4,000	8,500				12,500
Golf Course Fund Total	0	295,308	14,500	114,438	0	0	**424,246**
BLW Fund							
General Administration		10,000					10,000
	0	10,000	0	0	0	0	10,000
Information Technology:							
IT	0						0
Network Services	1,005,000						1,005,000
Information Technology Total	1,005,000	0	0	0	0	0	1,005,000
Customer Care:							
Administration		26,500					26,500
Meters & Service				61,466	50,000		111,466
Customer Care Total	0	26,500	0	61,466	50,000	0	137,966
Electrical:							
Administration							0
Engineering	160,000				2,970,244		3,130,244
Distribution				17,275	400,000		417,275
Marketing							0
Operations & Maintenance			38,436		60,000		98,436
Warehouse							0
Electrical Total	160,000	0	38,436	17,275	3,430,244	0	3,645,955
Water & Sewer:							
Administration							0
Meter Maintenance				130,325	450,000		580,325
Pump Station Maintenance							0
Water Distribution			16,600	132,000	4,960,000		5,108,600
Waste Water Collection			25,000		2,865,000		2,890,000
Water & Sewer Total	0	0	41,600	262,325	8,275,000	0	8,578,925
BLW Fund Total	1,165,000	36,500	80,036	341,066	11,755,244	0	**13,377,846**
Fleet Maintenance Fund		46,000	125,000				**171,000**
Grand Total	**1,165,000**	**377,808**	**9,603,894**	**455,504**	**11,955,244**	**27,399,669**	**50,957,119**

APPENDIX

File No. 20220503

Ordinance No: 8281

AN ORDINANCE

ADOPTING An Annual Budget for the fiscal year beginning July 1, 2022, and ending June 30, 2023, 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 2023 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 2023 for operating and providing governmental and other public purposes, paying debt on general bonds, maintaining, and repairing City owned cemeteries, the following millage rates:

Levy		Millage Rate
General		2.788
Debt Service:		
Parks Bond	0.575	
Redevelopment Bond	1.375	
Debt Service Total		1.950
Cemetery		0.079
Total		4.817

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

Section 3: The anticipated revenues and appropriated expenditures for each City of Marietta fund for the Fiscal Year ending June 30, 2023, are hereby adopted as shown on the following pages:

	Anticipated Revenues	Appropriated Expenditures
General Fund		
Operating Revenue and Other Sources	$68,281,471	
City Council		334,623
City Clerk		280,043
Municipal Court		1,632,499
Mayor		154,915
City Manager		1,671,205
Finance		2,837,998
City Attorney		375,000
Human Resources and Risk		820,546
Management Civil Service Board		7,913
Development Services		1,440,822
Public Works		10,176,497
Parks, Rec, and Facilities		4,864,234
Police		19,740,978
Fire		15,392,958
Non-Departmental		8,551,240
Total General Fund	**$68,281,471**	**$68,281,471**
Lease Income Fund		
Operating Revenue and Other Sources	**$2,175,000**	
Expenditures		**$2,175,000**
School System Fund		
Operating Revenue and Other Sources	**$66,781,224**	
Expenditures		**$66,781,224**
Cemetery Maintenance Fund		
Operating Revenue and Other Sources	**$306,365**	
Expenditures		**$306,365**
Community Development Block Grant Fund		
Operating Revenue	**$534,399**	
Expenditures		**$534,399**
American Rescue Fund		
Operating Revenue & Other Sources	**$7,509,358**	
Expenditures		**$7,509,358**
Grant Fund		
Operating Revenue & Other Sources	**$600,000**	
Expenditures		**$600,000**
Police Asset Forfeiture Fund		
Operating Revenue	**$1,000,000**	
Expenditures		**$1,000,000**
Marietta History Center Fund		
Operating Revenue and Other Sources	**$248,066**	
Expenditures		**$248,066**
Brumby Hall & Gardens/GWTW Fund		
Operating Revenue and Other Sources	**$164,150**	
Expenditures		**$164,150**
Aurora Fire Museum Fund		
Operating Revenue	**$12,000**	
Expenditures		**$12,000**
Tree Preservation Fund		
Operating Revenue	**$43,948**	
Expenditures		**$43,948**

	Anticipated Revenues	Appropriated Expenditures
City Parks Bond Fund		
Operating Revenue & Other Sources	**$280,000**	
Expenditures		**$280,000**
Hotel Motel Tax Fund		
Operating Revenue	**$3,110,650**	
Expenditures		**$3,110,650**
Auto Rental Excise Tax Fund		
Operating Revenue	**$599,064**	
Expenditures		**$599,064**
Redevelopment Bond Fund		
Operating Revenue	**$200,000**	
Expenditures		**$200,000**
2011 SPLOST Fund		
Operating Revenue	**$3,816,694**	
Expenditures		**$3,816,694**
2016 SPLOST Fund		
Operating Revenue	**$15,890,046**	
Expenditures		**$15,890,046**
2022 SPLOST Fund		
Operating Revenue	**$8,780,838**	
Expenditures		**$8,780,838**
Golf Course Fund		
Operating Revenue and Other Sources	**$2,515,209**	
Expenditures		**$2,515,209**
Conference Center Fund		
Operating Revenue and Other Sources	**$3,055,800**	
Expenditures		**$3,055,800**
Debt Service Fund		
Operating Revenue and Other Sources	**$7,632,075**	
Debt Service		**$7,632,075**
BLW Fund		
Operating Revenue and Other Sources	$156,653,001	
BLW Board		50,200
General Manager		461,190
Information Technology		7,364,924
Board Attorney		30,000
Customer Care		4,483,279
Electrical		87,542,092
Water and Sewer		32,966,674
Non-Departmental		23,754,642
Total BLW Fund	**$156,653,001**	**$156,653,001**
BLW Trust Extension Fund		
Operating Revenue	**$14,515**	
Expenditures		**$14,515**
BLW Vogtle Generation Trust Fund		
Operating Revenue	**$1,835,076**	
Reserve Increase		**$1,835,076**

	Anticipated Revenues	Appropriated Expenditures
Fleet Maintenance Fund		
Charges for Services	**$4,118,247**	
Expenditures		**$4,118,247**
Self Insurance Fund		
Charges for Services and Other Sources	**$21,750,617**	
Expenditures		**$21,750,617**
General Pension Fund		
Charges for Services and Other Sources	**$14,455,246**	
Expenditures		**$14,455,246**
Total All City Funds	**$392 363 059**	**$392 363 059**

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 8, 2022

APPROVED

R. Steve Tumlin, Jr., Mayor

ATTEST

Stephanie Guy, City Clerk

APPROVED AS TO FORM

Douglas R. Haynie, City Attorney

File No. 20220668

ORDINANCE NO: 8294

AN ORDINANCE

ADOPTING the final Ad Valorem tax levies for Fiscal Year 2023 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 2023; 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 2023 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	0.575	
	Redevelopment Bond	1.375	
Debt Service Total			1.950
Cemetery			0.079
Total			4.817

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 26, 2022

APPROVED: R. Steve Tumlin, Jr., Mayor

ATTEST: Stephanie Guy, City Clerk

Approved as to Form: Douglas R. Haynie, City Attorney

ACKNOWLEDGEMENTS

Bill Bruton, City Manager

Budget Division

Sam Lady, Finance Director
Patina Brown, Deputy Finance Director
Tentisha Hunter, Budget Supervisor
Jacqueline Villa, Budget Analyst
Stephen Kirsch, Budget Analyst

Departmental Budget Contacts

Pamela Allen	Daniel Cummings	Scott Lawler	Mark Rice	Courtney Verdier
Ronnie Barrett	Nathan Donner	Christi Malec	Tamara Ridgeway	Lindsey Wiles
Bruce Bishop	Ernie Garcia	Timothy Milligan	Rusty Roth	Yvonne Williams
Eric Black	Davy Godfrey	Lucas Mote	Steve Rudd	Renee Woods
Rachel Bordeaux	Stephanie Guy	Ron Mull	Howard Satterfield	
Ross Brewer	Kim Holland	Jammie Newsome	Connie Sutherland	
Rich Buss	Beth Keller	Sherri Rashad	Kelsey Thompson	
Jim Carmichael	William Lane	Amy Reed	Tanya Twaddell	

The department contacts listed above should be acknowledged for their efforts, cooperation, and contributions to the annual budget book. A special thanks to Kelly Huff, our Multimedia Specialist, for providing photos that highlight the City of Marietta.

GLOSSARY OF TERMS

ACFR: See Annual Comprehensive Financial Report.

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

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

Actions: Specific productivity measures undertaken by the City and/or Departments to achieve goals.

ADA: See Americans with Disabilities Act.

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

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

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

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

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

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

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

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

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

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

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

BLW: See Board of Lights and Water.

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

Board of Lights and Water: Marietta's utility system, the BLW Fund accounts for the operations of the Electric, Water Distribution and Collection Systems and other activities to support these functions. Also a seven-member policy-making board that oversees the utilities. In this document, BLW refers to the utility system as a whole or the governing body.

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

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

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

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

Budget Amendment: A change in 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.

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

CCSR: See City Center South Renaissance.

CDBG: See Community Development Block Grant.

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

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

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

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

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

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

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

Conference Center Reserve Fund: This fund is used for the receipt of rental income from the hospitality management company and debt service payments for the operation of the Hilton Atlanta/Marietta Hotel & Conference Center. The revenue for the Conference Center that is derived from hotel/motel taxes collected by the City is capped at $900,000. The excess funds are deposited into this reserve fund for later appropriation.

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

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

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.

GLOSSARY OF TERMS

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

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

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

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

DMDA: See Downtown Marietta Development Authority.

DOT: See Department of Transportation.

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

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

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

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

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

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

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

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

Fiscal Year: The City's accounting period of twelve months which begins July 1 and ends the following June 30.

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

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

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

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

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

FY: See Fiscal Year.

GAAP: See Generally Accepted Accounting Principles.

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

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

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

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.

GLOSSARY OF TERMS

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

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

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

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

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

GIS: See Geographic Information System.

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

Golf Course Fund: A Proprietary Fund which accounts for the receipts and disbursements of money from the operation of the City Golf Course.

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

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

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

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

GWTW: See Brumby Hall and Gardens/GWTW.

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

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

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

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

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

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

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

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

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

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

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

IT: See Information Technology.

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

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

Marietta History Center: A Governmental Fund accounting for operation of the history museum, which

features exhibits and galleries that highlight the history of Marietta and facts about the state of Georgia.

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

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

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

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

MEAG: See Municipal Electric Authority of Georgia.

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

Mission Statement: Statement of what the City does, and why and for whom it does it. A statement of purpose. Also addressing short term and long-term goals, and the plans for achieving them. It applies to Departments within the City.

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

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

MRC: See Marietta Redevelopment Corporation.

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

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

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

OPEB: See Other Post-Employment Benefits Trust Fund.

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

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

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

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

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

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

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

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

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

Personal Services: The category term for expenditures for salaries, wages, overtime, standby pay, workers'

compensation, health and life insurance, and retirement employee benefits.

Police Asset Forfeiture Fund: See Asset Forfeiture Fund.

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

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

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

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

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

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

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

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

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

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

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

SCADA: See Supervisory Control and Data Acquisition System.

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

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

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

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

Special Purpose Local Option Sales Tax: The City receives 1% sales tax from SPLOST. The budget book includes SPLOST 2011, 2016, and 2022 which fund various road, traffic and transportation projects, capital improvements, the purchase of public safety vehicles and equipment, and the construction of public buildings. The Marietta School Board receives 1% sales tax to fund the debt service on the School General Obligation Bond which was used to build school buildings.

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

SPLOST: See Special Purpose Local Option Sales Tax.

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

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

TAD: See Tax Allocation District.

GLOSSARY OF TERMS

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

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

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

TIP: See Transportation Improvement Program.

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

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

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

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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