CITY OF MARIETTA



2024-25

FISCAL BUDGET

CITY OF MARIETTA

FISCAL YEAR 2025 BUDGET

JULY 2024 - JUNE 2025

WILLIAM F. BRUTON, JR.
CITY MANAGER

PATINA BROWN
INTERIM FINANCE DIRECTOR

TENTISHA HUNTER
BUDGET SUPERVISOR

JACQUELINE VILLA
BUDGET ANALYST

STEPHEN KIRSCH
BUDGET ANALYST

MAYOR AND CITY COUNCIL



Cheryl Richardson
Councilmember, Ward 1



R. Steve Tumlin, Jr.
Mayor



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



Johnny Walker
Councilmember, Ward 3



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



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
M.C. Pete Waldrep	Board Member

City/BLW Administration

William F. Bruton, Jr.
City Manager

Douglas R. Haynie	City Attorney
Stephanie Guy	City Clerk
Kimberly Odom	Court Administration Director
Patina Brown	Interim Finance Director
Keisha Register	Human Resources and Risk Management Director
Russell Roth	Development Services Director
Mark Rice	Public Works Director
Richard Buss	Parks, Recreation, and Facilities Director
David Beam	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
Eric Patten	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, 2023

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, 2023**.

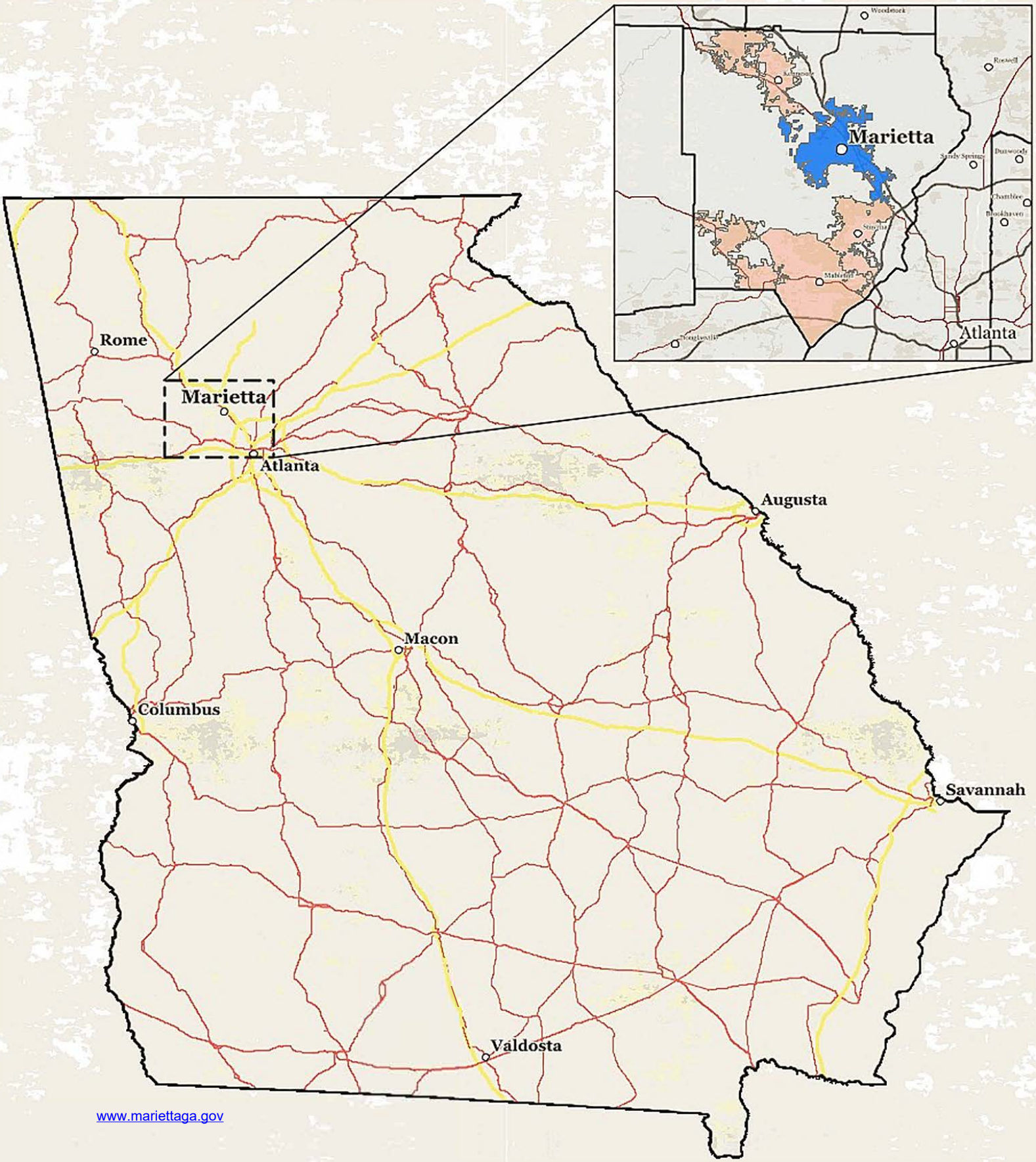
In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. The award is valid for a period of one year only.

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 Location Map



www.mariettaga.gov

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.



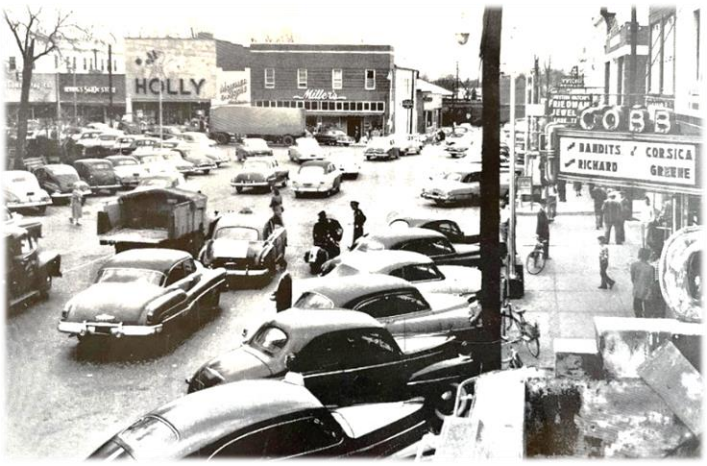
Marietta Square 1920s

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 one of many public employers in the area.

The 1960s and 1970s saw numerous 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 of Marietta is home to 63,086 residents and was rated the 35th best place to live in America in December 2023; and one of the top suburban places to live and raise a family by Businessweek, the Atlanta Journal-Constitution, and Forbes. In 2006, the National Civic League credited Marietta as an All-America City, for being one of the ten best communities in the nation, and in 2020 the league honored Marietta with the All-America Hall of Fame Award for our community engagement efforts. Marietta has even been distinguished as a Visionary City for incorporating the City's rich history into Elizabeth Porter Park. Livability.com identified Marietta as one of the top 50 Smart Cities; and in 2022, GoFundMe recognized Marietta as one of the most generous cities in the United States.

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 suburban city, while maintaining the southern charm of a friendly historic town. 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.



Marietta Square 2024

TABLE OF CONTENTS

INTRODUCTION

City Manager's Message 1
Budget In Summary 2
About Marietta 7
Financial Policies and Procedures:
Budget Process 9
Budget Calendar 10
Basis of Budgeting 11
Amending the Budget 11
Basis of Presentation 12
Financial & Budgetary Policies 13
Reserve Policies 14
Investment Policies 14
Mission & Statement of Goals 15
City of Marietta Organization Chart 18
City of Marietta Fund Structure 19
Personnel Position Summary 20

FINANCIAL SUMMARY

Sources and Uses of Funds 23
Combined Statement of Revenue, Expenditures and Changes in Fund Balance 32
Revenue Summary:
Charges for Services 34
Fines and Forfeits 34
Property Taxes 34
School System Fund 34
Other Taxes 34
1% Sales Tax 34
Licenses and Permits 34
Intergovernmental Revenue 34
Other Financing Sources 34
Revenue Summary Narrative 35
Expenditure Summary Narrative 40
Fund Balance Summary 42
Aggregate Debt Service 43

GOVERNMENTAL FUNDS

General Fund 47
General Fund Summarized Operating Budget 48
City General Administration:
Organization Chart 50
Mission Statement and Goals 51
Performance Measurements and Goals Accomplished 52
Expenditure Summary and Personnel Detail 53
Municipal Court:
Organization Chart 54
Mission Statement and Goals 55
Performance Measurements and Goals Accomplished 56
Expenditure Summary and Personnel Detail 57
Finance:
Organization Chart 58
Mission Statement and Goals 59
Performance Measurements and Goals Accomplished 60
Expenditure Summary and Personnel Detail 61
Human Resources and Risk Management:
Organization Chart 62
Mission Statement and Goals 63
Performance Measurements and Goals Accomplished 64
Expenditure Summary and Personnel Detail 65
Development Services:
Organization Chart 66
Mission Statement and Goals 67

TABLE OF CONTENTS

Performance Measurements and Goals Accomplished 68
Expenditure Summary and Personnel Detail 69
Public Works:
Organization Chart 70
Mission Statement and Goals 71
Performance Measurements and Goals Accomplished 72
Expenditure Summary and Personnel Detail 73
Parks, Recreation and Facilities:
Organization Chart 74
Mission Statement and Goals 75
Performance Measurements and Goals Accomplished 76
Expenditure Summary and Personnel Detail 77
Police:
Organization Chart 78
Mission Statement and Goals 79
Performance Measurements and Goals Accomplished 80
Expenditure Summary and Personnel Detail 81
Fire:
Organization Chart 82
Mission Statement and Goals 83
Performance Measurements and Goals Accomplished 84
Expenditure Summary and Personnel Detail 85
City Non-Departmental:
Expenditure Summary 86
Special Revenue Funds, Capital Projects Funds and Debt Service Fund 87
Expenditure Summary and Personnel Detail:
Lease Income Fund 88
Tax Allocation District (TAD) Fund 88
Cemetery Fund 89
American Rescue Plan Fund 89
Community Development Block Grant (CDBG) Fund 90
Grants Fund 91
Asset Forfeiture Fund 91
Aurora Fire Museum Fund 92
Marietta History Center 92
Brumby Hall & Gardens/Gone With The Wind (GWTW) Fund 93
Hotel/Motel Tax Fund 94
Auto Rental Excise Tax Fund 94
Parks and Tree Funds 94
City Parks Bond Fund 95
Redevelopment Bond Fund 95
SPLOST 2011 Fund 96
SPLOST 2016 Fund 96
SPLOST 2022 Fund 97
SPLOST Grant Fund 97
Debt Service Fund 98

PROPRIETARY FUNDS
Board of Lights and Water (BLW) Fund 101
Board of Lights and Water (BLW) Summarized Operating Budget 103
Board of Lights and Water (BLW) General Administration:
Organization Chart 104
Mission Statement and Goals 105
Performance Measurements and Goals Accomplished 106
Expenditure Summary and Personnel Detail 107
Electrical:
Organization Chart 108
Mission Statement and Goals 109
Performance Measurements and Goals Accomplished 110
Expenditure Summary and Personnel Detail 111
Water and Sewer:
Organization Chart 112
Mission Statement and Goals 113
Performance Measurements and Goals Accomplished 114

TABLE OF CONTENTS

Expenditure Summary and Personnel Detail ... 115
Customer Care:
Organization Chart ... 116
Mission Statement and Goals ... 117
Performance Measurements and Goals Accomplished ... 118
Expenditure Summary and Personnel Detail ... 119
Information Technology:
Organization Chart ... 120
Mission Statement and Goals ... 121
Performance Measurements and Goals Accomplished ... 122
Expenditure Summary and Personnel Detail ... 123
BLW Non-Departmental:
Expenditure Summary ... 124
Enterprise Funds and Internal Service Funds ... 125
Expenditure Summary and Personnel Detail:
Golf Course Fund ... 126
Mission Statement and Goals ... 127
Performance Measurements and Goals Accomplished ... 128
Conference Center Fund ... 129
Self-Insurance Fund ... 129
Fleet Maintenance Fund ... 130

FIDUCIARY FUNDS
Trust Funds ... 133
Expenditure Summary:
General Pension Trust Fund ... 134
Other Post-Employment Benefits (OPEB) Trust Fund ... 134
Trust Extension Fund ... 135
Vogtle Generation Trust Fund ... 135
School System Fund ... 135

CAPITAL IMPROVEMENTS
Capital Summary Narrative ... 137
Capital Improvement Program Detail:
Computer & Technology ... 139
Facility Improvements ... 139
Vehicles and Powered Equipment ... 140
Utility Projects ... 141
Miscellaneous Capital Outlay ... 144
Transportation Projects ... 145
Capital Summary by Department ... 146

APPENDIX
Budget Ordinance ... 147
Millage Rate Ordinance ... 151
Acknowledgements ... 152
Glossary of Terms ... 153
Index ... 160



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Est. 1834

MARIETTA INSPIRED

Georgia



INTRODUCTION

2025 CITY MANAGER'S MESSAGE

Honorable Mayor, City Council and Residents
City of Marietta, Georgia



It is with a deep sense of responsibility and optimism that I present the Fiscal Year 2025 budget for the City of Marietta. This budget is representative of not only our commitment to supporting the lofty standards of service and quality that our residents deserve, but also our dedication to fostering sustainable growth and innovation. The City's conservative approach had enabled us to advance operations with 2003 level tax rates without sacrificing superior services to our citizens, compromising a healthy reserve budget, or lowering our excellent bond ratings.

The approved $420.9 million budget reflects a prudent and balanced approach to managing our long-term goals. The budget is structured to ensure fiscal stability, invest in critical infrastructure, and enhance the quality of life for all residents. It is imperative that we not only identify and address critical needs but strategically develop future plans to drive our City's progress.

The safety of our community is paramount. To this end, three million dollars of American Rescue Plan Act (ARPA) reserve funds were allocated to the continuation of the construction of our Public Safety Training Facility. The Fire Department completed phase 1 with the unveiling of the Fire Training Tower in FY2024. We will quickly progress to phase 2 as the Police Department prepares to move forward with their training facility at the same location. We also continue to see great success with hiring and retention within both departments because of operational, hiring and salary changes. Currently, Fire and Police are the only two fully staffed departments in our area.

This budget implements creative initiatives and supports established programs that invest in our employees and the City of Marietta community. Inflation and supply chain disruptions continue to provide financial challenges. Conservative methods and future capital investment planning serves to provide funding during tough economic times. Community projects like streetscaping enhancements, a multi-use trail network, and city-wide beautification projects continue to be a central focus as we strive to improve the quality of life for Marietta residents.

The Fiscal Year 2025 budget is not just a financial plan but a reflection of our values and aspirations for the City of Marietta. It represents a commitment to building a stronger, more vibrant community for current and future generations. I am confident that with the support of our Mayor, City Council, dedicated staff, and engaged residents, we will successfully implement these plans and continue to forge ahead with purpose and determination.

Respectfully Submitted,
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 FY2025 Budget is a plan that links developed organizational goals and objectives with the financial resources necessary to fund them. Monetary allocation and personnel are increasingly important as more demands are placed upon limited resources.



BUDGET GOALS

The FY2025 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

FY2025 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 revolves around these objectives. With these goals in mind, the following major initiatives are planned in the coming year:

1. Transportation projects will continue with the use of voter-approved 1% Special Purpose Local Option Sales Tax (SPLOST) funds. These projects include intersection and sidewalk improvements, annual road resurfacing, multi-use trail and bridge improvements, and streetscape enhancements. The 2022 SPLOST resulted in higher than anticipated receivables its first year. 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 like the water tower will continue in FY2025.

REVENUE

The revenue funding level was increased again for the 2025 fiscal year. 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. The following section is a brief explanation of the assumptions used and the effect on projected revenue categories.

Property Taxes



The City millage rate did not change, while new construction and resold homes continue to increase

Home values increased an average of 7.5% in 2024 in comparison to the 2023 levy. The Floating Homestead Exemption; implemented in 2001, froze residential property values to the value at the time of purchase. In this scenario, if the property owner maintains continual homestead ownership, the city's value for tax purposes on this property remains the same even though the property value has increased. Once the property is sold; however, the base year is reset, and the current value becomes the benchmark.

As properties resell, more tax revenue is generated based on the new assessed value. These resales are just part of the revenue growth story. New developments have been built in the last

few years and more are underway. Marietta is at the beginning of a substantial period of infill and redevelopment, which is in part a result of long-term planning and infrastructure upgrades.

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

Licenses and Permits

A mid-year fee increase will take effect this fiscal year as reflected in the forecasted budget uptick. An influx of new business applications along with a focus on compliance is ongoing. We continue to work with economic development efforts to provide growth in this area. General building permit revenue is stagnating as inventories begin to draw level with demand and interest rates have cooled the buying market.

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. Major sources of revenue increases in this area are due to higher than anticipated visitation count at Elizabeth Porter Sprayground, The Franklin Gateway Soccer Field rentals, and contracted activities. 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. The approved rate changes of two and a half percent for electric and three percent for water were applied in FY2024 midyear are factored into the current FY2025 budget. No future utility rate increases are forecasted in the budget. Rate changes are evaluated mid- fiscal year based on revenue and assessed annual supplier wholesale cost increases.

Fines and Forfeitures

General traffic fines are expected to climb due to heightened compliance efforts and growth of business reactivities 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. A second red-light camera was put in service over the past two years, and accounts for a portion of the revenue increase in this area. 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 2025 BUDGET

FUND	PERSONAL SERVICES	OPERATING SERVICES	CAPITAL PROJECTS	TOTAL BUDGET
General Fund	51,483,443	23,923,211	1,500,000	**76,906,654**
Lease Income	0	2,801,500	0	**2,801,500**
School System Fund	0	83,047,997	0	**83,047,997**
Cemetery	118,382	60,950	0	**179,332**
CDBG	103,185	369,966	47,200	**520,351**
Police Asset Forfeiture	15,000	230,000	0	**245,000**
Marietta History Center	200,033	71,700	0	**271,733**
Brumby Hall & Gardens/GWTW	93,132	54,131	0	**147,263**
Aurora Fire Museum	0	10,000	0	**10,000**
Tree Preservation Fund	0	40,000	0	**40,000**
Hotel Motel Tax	0	3,839,718	0	**3,839,718**
Auto Rental Excise Tax	0	1,282,952	0	**1,282,952**
Redevelopment Bond	0	0	750,000	**750,000**
2022 SPLOST	807,148	616,552	7,977,566	**9,401,266**
Golf Course	0	2,356,409	447,000	**2,803,409**
Conference Center	0	2,269,394	0	**2,269,394**
Debt Service	0	6,588,232	0	**6,588,232**
Board of Lights & Water	21,542,471	129,860,252	13,119,159	**164,521,882**
Fleet Maintenance	1,277,468	3,466,542	220,000	**4,964,010**
Self-Insurance	0	17,655,119	0	**17,655,119**
General Pension	0	15,635,014	0	**15,635,014**
TOTAL	**75,640,262**	**294,179,639**	**24,060,925**	**393,880,826**

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. To express appreciation to all employees, Council approved a mid-year increase up to 3% that is incorporated in this fiscal year budget.

The General Fund has a budgeted salary savings of $4.115 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 the highest quality of public safety.

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 prior to filling. In the current fiscal year, $3.94 million of salary savings have been identified and earmarked to assist in maximizing funds.

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. 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 $13.12 million. The Electrical department's capital budget totals $6.54 million, which includes service to new customers and system improvement projects. Water and Sewer system projects make up about $6 million of the BLW's capital budget. $2.5 million will be set aside for sewer pipe rehabilitation.

ABOUT MARIETTA

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



Employees (FTE)	**810**
Elected, Appointed, Board & Commission	**41**



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



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

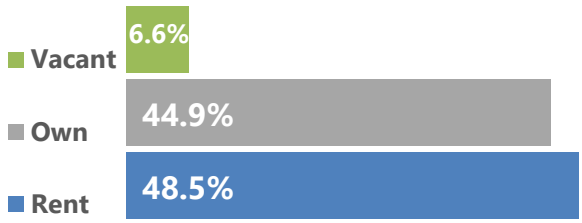


Parks and Greenspace	**42**
Golf Courses	**1**
Recreation Centers	**2**
Sports Complexes	**4**
Sprayground	**1**
Parks Acreage	**389.05**

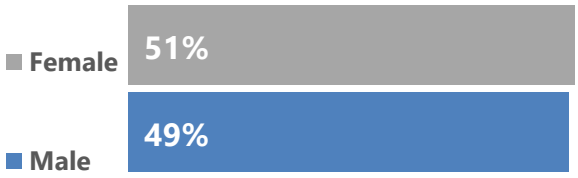


Pre-school/Elementary Schools	**8**
Middle Schools/6th Grade School	**2**
High Schools	**1**
Special Entities	**2**

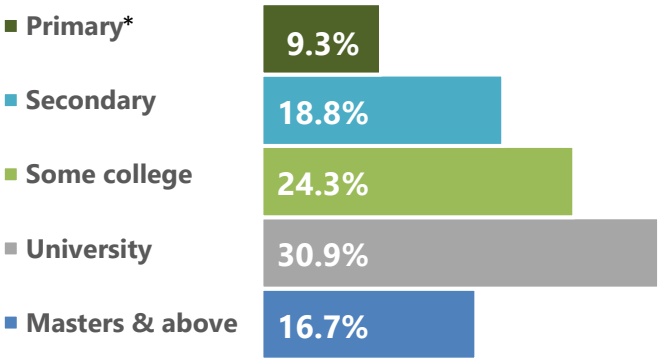
HOUSING



GENDER

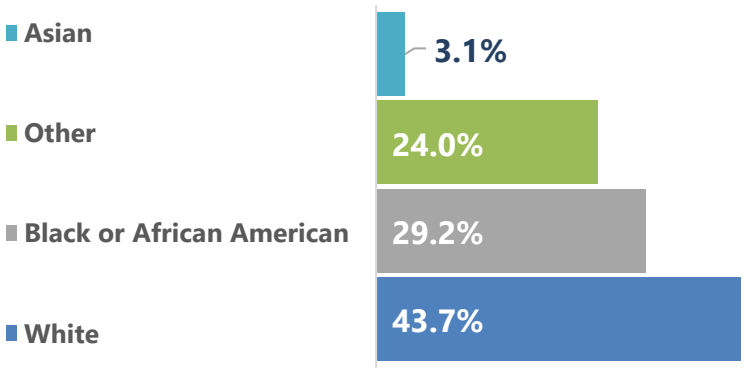


EDUCATION LEVELS



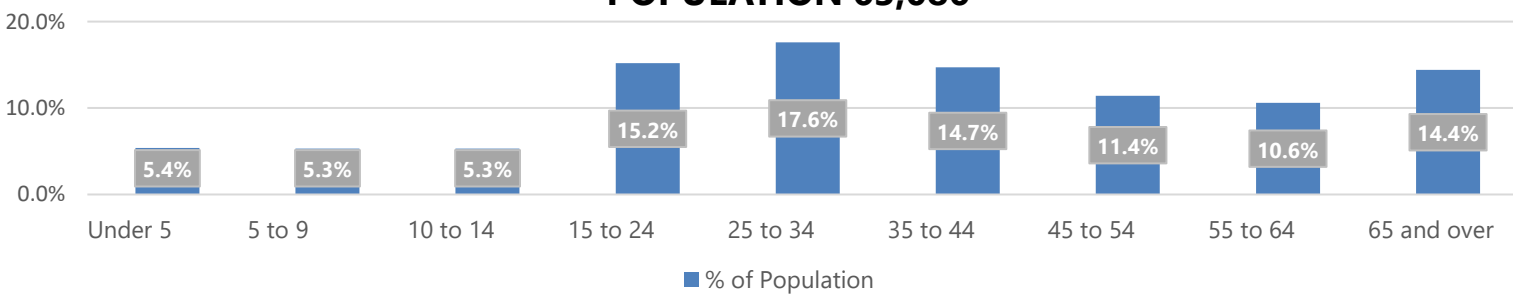
* 25 years and older

POPULATION DEMOGRAHICS



*22.1% Hispanic origin, persons within this population may be of any race

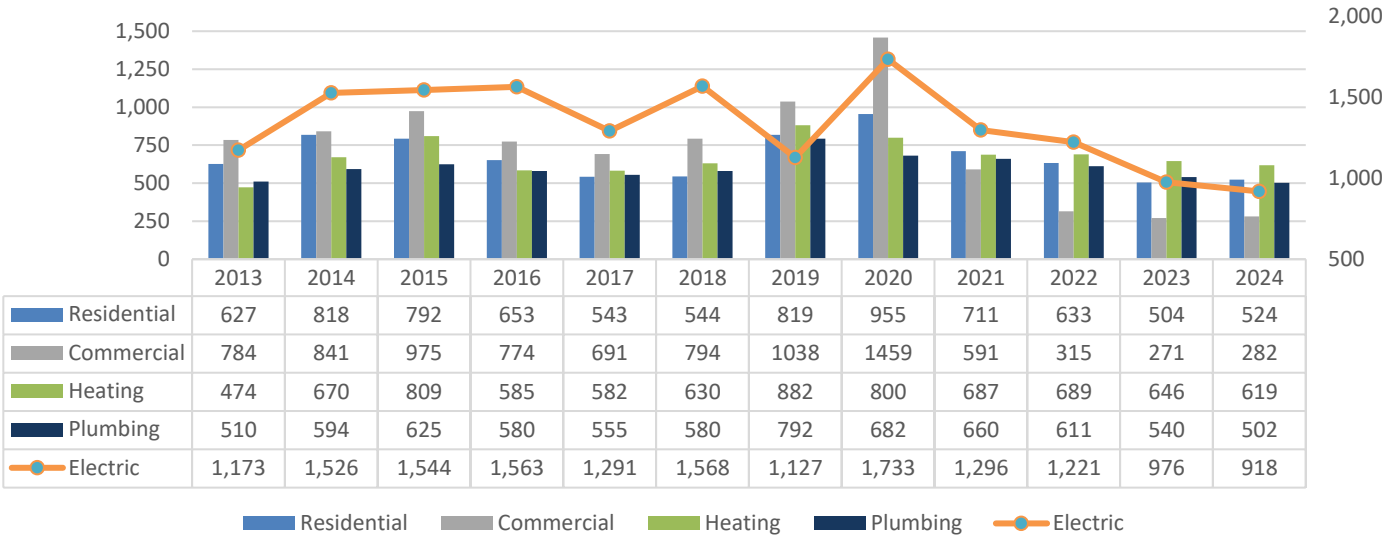
POPULATION 63,086



Source: ESRI, U.S. Census, and Marietta Staff
www.mariettaga.gov

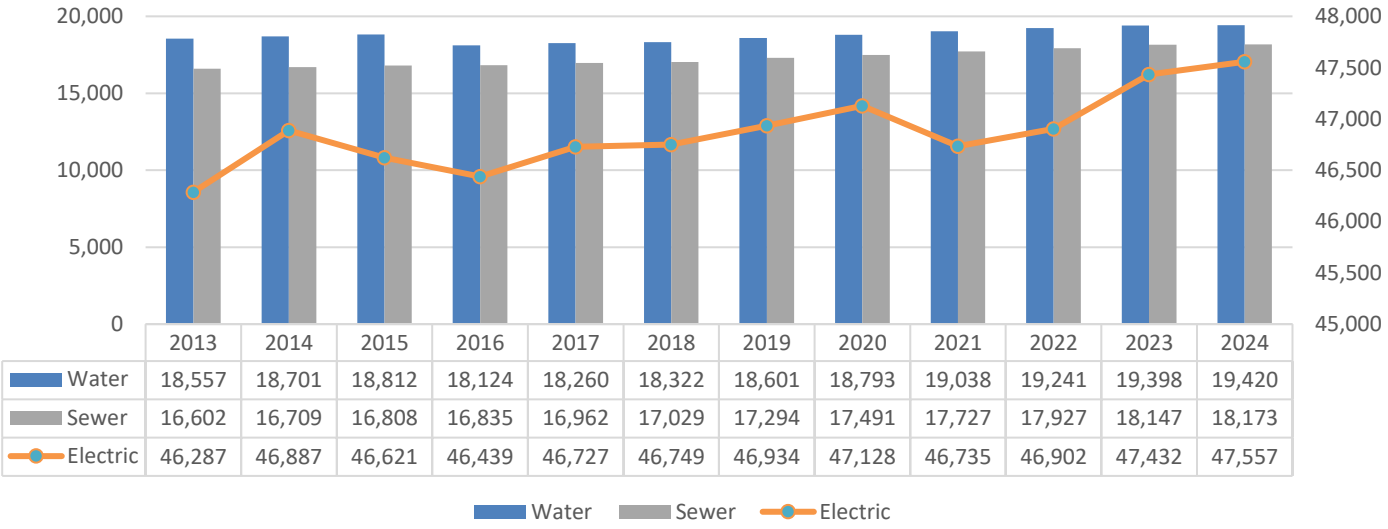
ABOUT MARIETTA

BUILDING PERMIT ACTIVITY



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Residential	627	818	792	653	543	544	819	955	711	633	504	524
Commercial	784	841	975	774	691	794	1038	1459	591	315	271	282
Heating	474	670	809	585	582	630	882	800	687	689	646	619
Plumbing	510	594	625	580	555	580	792	682	660	611	540	502
Electric	1,173	1,526	1,544	1,563	1,291	1,568	1,127	1,733	1,296	1,221	976	918

UTILITY CUSTOMERS

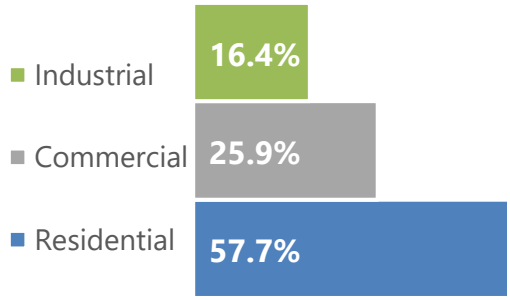


	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Water	18,557	18,701	18,812	18,124	18,260	18,322	18,601	18,793	19,038	19,241	19,398	19,420
Sewer	16,602	16,709	16,808	16,835	16,962	17,029	17,294	17,491	17,727	17,927	18,147	18,173
Electric	46,287	46,887	46,621	46,439	46,727	46,749	46,934	47,128	46,735	46,902	47,432	47,557

TOP 10 CITY EMPLOYERS

PRIVATE	PUBLIC
Tip Top Poultry	WellStar/Kennestone/Windy Hill Hospital
C.W. Matthews Contracting Co. Inc.	Dobbins Air Reserve Base Installations
Walmart	Cobb County Police/Sheriff
Ed Voyles	Cobb County Government
Applied Technical Services	Cobb County Board of Education
RXO Last Mile Inc.	Marietta City Schools
Sam's Club	City of Marietta Government
Federal Express Corporation	Wellstar Health System
Marietta Technology Center	Mimedx Group Inc.
Kroger	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 undergoes a five-year cyclical review, adjustments were 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.

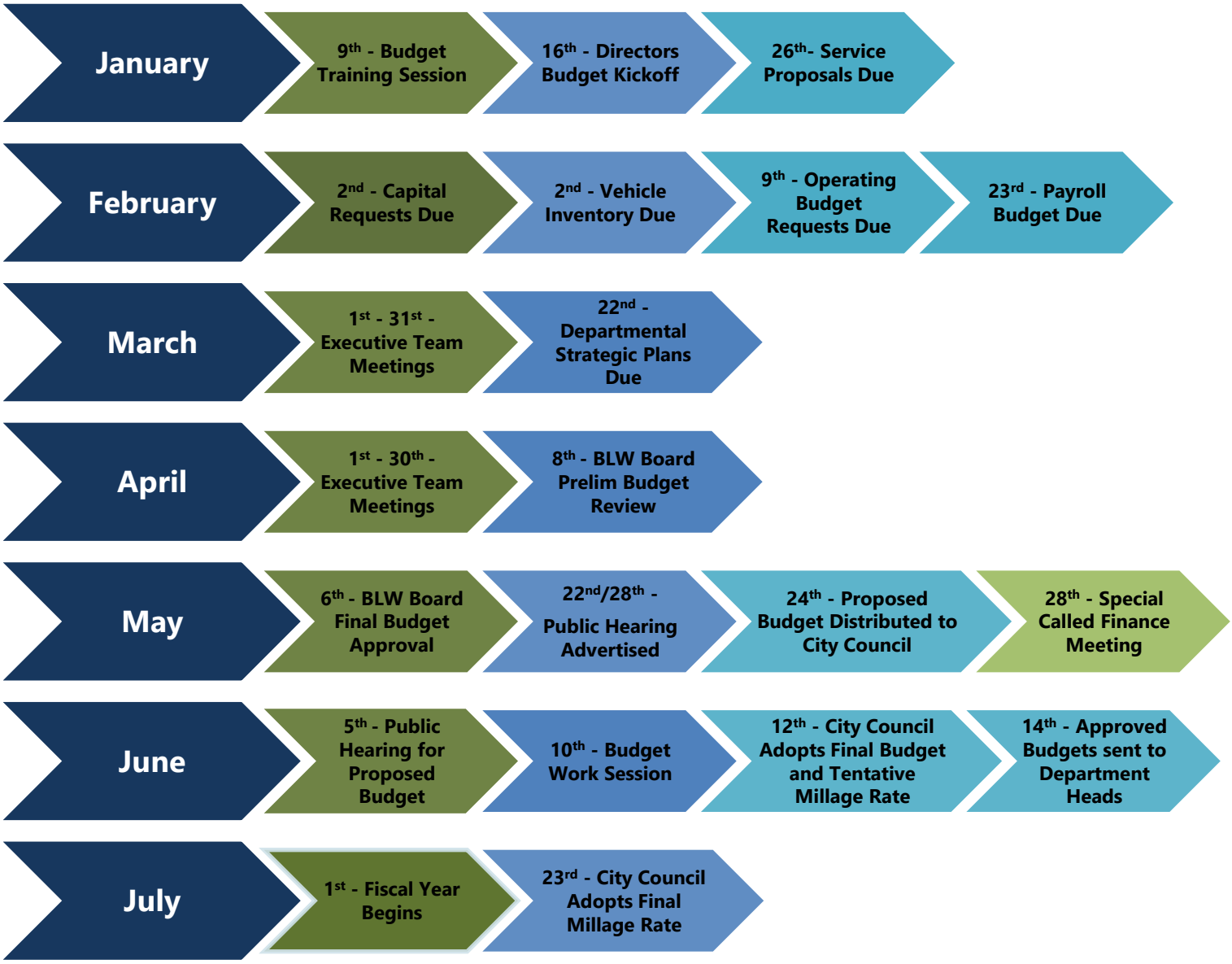
Each department Director is responsible for compiling and submitting budget requests for operating and capital expenditures. The personnel budget involves collaboration between Human Resources and the Budget Department. Service proposals are submitted by the department Director and include requests for 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 POLICIES

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

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

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. We are a livable city in a great metropolitan area. 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. Pursue appropriate signage throughout the city.
6. Establish aesthetically pleasing roads and gateways.
7. Continue to develop visuals that display what we want the future appearance of the city to be.
8. Continue quality zoning and development that will benefit generations to come.
9. Maintain high quality parks, both active and passive, while continuously adapting to the future needs and wants of the community.
10. Establish good and continuous tree coverage and canopy.
11. Ensure the zoning ordinance is updated to reflect best practices in zoning that promote positive economic development and quality growth.
12. Strive for code compliance in improving the appearance of the city.

CITY OF MARIETTA
MISSION AND STATEMENT OF GOALS

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 the redevelopment of vacant or underutilized property, while strengthening and complementing viable neighborhoods and commercial areas and allowing a mixture of uses where appropriate.
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.
12. Coordinate with Dobbins Air Reserve Base to help support missions and aerospace related jobs, services, and industries.

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.
8. Promote regional tournaments and youth events at the city's various sports complexes and facilities.
9. Market and leverage local entertainment venues as city attractions.

IV. 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 encourage diverse housing options in the downtown area and encourage quality housing throughout the city.
3. 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.
4. Continue to educate residents and home buyers to strengthen their ability to buy, retain and maintain their homes.
5. Continue to work with the Marietta Housing Authority and other agencies to redevelop and revitalize the Franklin Gateway, Roswell Street, Allgood Road, Powder Springs Road and Roswell Road/Cobb Parkway corridors as well as other areas of our city.
6. Ensure safe housing for all residents.
7. Continue to encourage the rehabilitation or removal of substandard rental properties throughout the city.

CITY OF MARIETTA
MISSION AND STATEMENT OF GOALS

V. 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. Implement walkability, bicycle use, sidewalks, electric vehicles and carts, and safe crossings in its street designs, both private and public roads. Said implementation shall be included in public works projects, zoning, commercial usage, and residential usage, both owner-occupied neighborhoods and multifamily neighborhoods.

VI. 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.

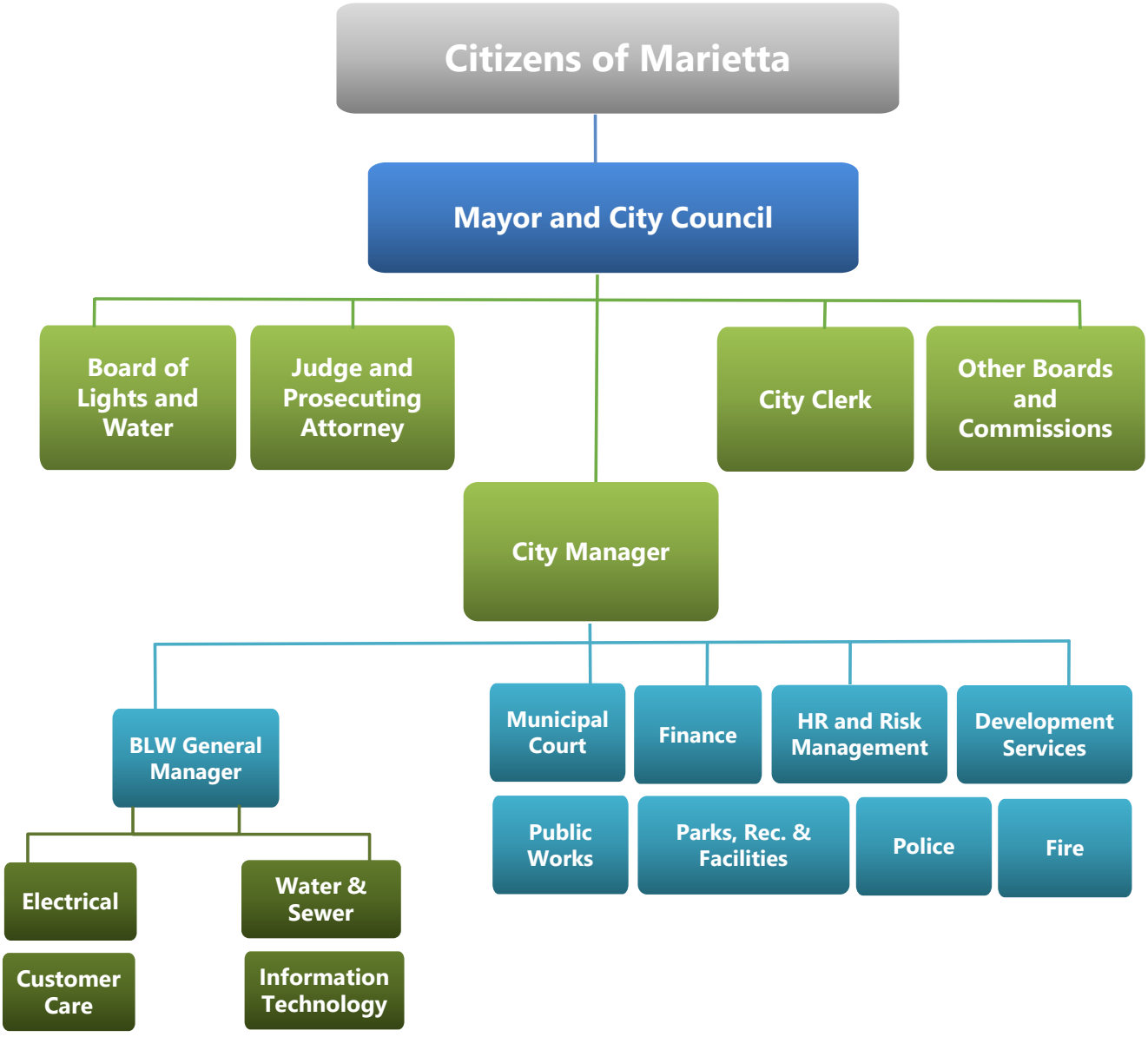
VII. We are a city committed to ethical behavior.

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.

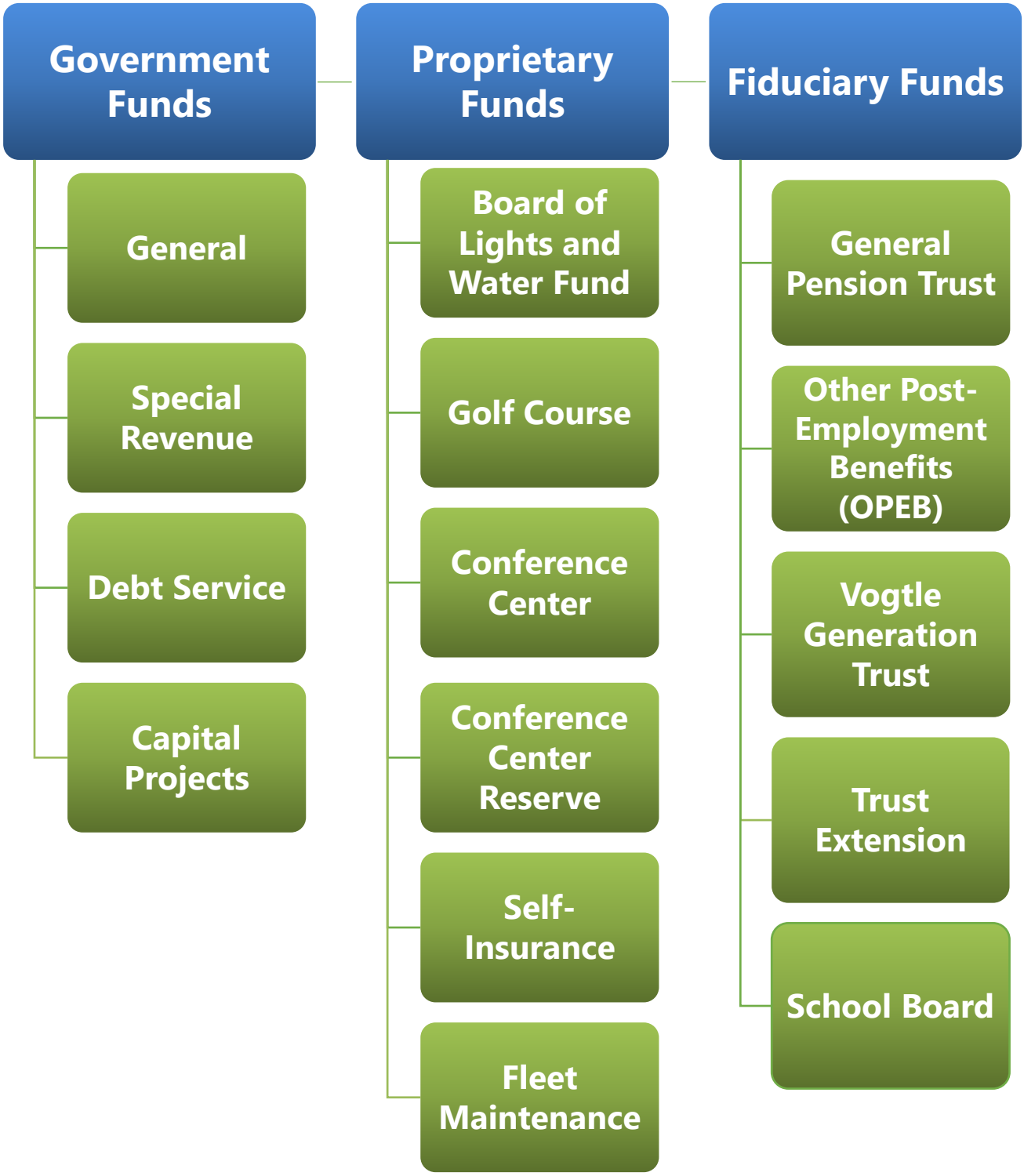
VIII. We are a city that provides a high-quality, healthy, and safe environment for our citizens and businesses.

1. Build relationships with all facets of the community to promote safety and sustainable 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 FY25 budget.

GENERAL FUND	Budget FY23	Budget FY24	Budget FY25
General Administration	15.00	15.00	15.00
Municipal Court	16.00	16.00	16.00
Finance	31.00	32.00	32.00
Human Resources & Risk Mgmt.	7.00	7.00	7.00
Development Services	15.50	15.50	15.50
Public Works	95.00	95.00	95.00
Parks, Rec & Facilities	35.50	35.50	35.50
Police	190.50	192.00	192.00
Fire	135.00	135.00	135.00
Elected/Appointed Officials	36.00	36.00	36.00
Total	576.50	579.00	579.00

- Deleted a full-time Civil Engineering Assistant I/II/III aggregate position, and added a full-time Storm Water Inspector in Public Works - Engineering and Administration.
- Deleted a full-time Plans Examiner I/II/III aggregate position, and added a full-time Assistant Building Official Examiner in Public Works - Building Inspections & Permitting.
- Deleted a full-time Support Services Technician position, and added a full-time Supervisor of Police Services in Police.
- Deleted a full-time Fleet Maintenance Coordinator, and added a part-time Fleet Maintenance Coordinator in Police.
- Added a full-time Public Safety Ambassador in Police.
- 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 FY23	Budget FY24	Budget FY25
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

- Deleted a full-time Operations Manager, Substation & Metering position, and added a Safety Manager position in Electrical.
- Deleted two full-time Water Meter Service Worker positions, and added them to the Apprentice/System Operator I/II aggregate in Water - Meter Maintenance.
- 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 FY23	Budget FY24	Budget FY25
Cemetery Maintenance	2.00	2.00	2.00
CDBG	2.00	2.00	2.00
SPLOST 2016	7.00	0.00	0.00
SPLOST 2022	0.00	7.00	7.00
Marietta History Center	2.50	2.50	2.50
Brumby Hall & Gardens	1.00	1.00	1.00
Fleet Maintenance	14.00	14.00	14.00
Total	28.50	28.50	28.50

- Reallocated all 2016 SPLOST personnel expenses to the 2022 SPLOST from FY24-FY25.
- Deleted one Transportation Engineer position and added one Senior Transportation Project Engineer to 2022 SPLOST.
- 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	807.50	810.00	810.00

Note:

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



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CITY OF MARIETTA, GA.





FINANCIAL SUMMARY

SOURCES AND USES OF FUNDS

GENERAL FUND	FY23 Actual	FY24 Appr Budget	FY24 Final Budget	FY24 Yr-End Est	FY25 Budget
Revenue					
General Property Taxes					
Real Estate Taxes	9,695,691	11,129,520	11,129,520	10,786,454	11,956,241
Personal Property Taxes	5,379,629	5,864,717	5,864,717	5,660,155	6,305,555
Total General Property Taxes	**15,075,320**	**16,994,237**	**16,994,237**	**16,446,609**	**18,261,796**
Other Taxes					
Real Estate Trans./Intangible Rec.	491,003	581,605	581,605	379,566	437,206
Wholesale Excise Taxes	736,508	790,550	790,550	715,795	751,550
Insurance Premium	5,039,232	5,312,685	5,312,685	5,415,437	5,812,584
Franchise Fees	5,782,424	5,731,554	5,731,554	5,939,192	5,928,094
Miscellaneous	71,509	47,550	47,550	68,534	70,610
Total Other Taxes	**12,120,676**	**12,463,944**	**12,463,944**	**12,518,524**	**13,000,044**
Licenses & Permits					
Business Licenses	7,258,684	7,405,093	7,405,093	7,971,951	7,730,546
Permits	2,452,952	1,420,329	1,420,329	1,164,047	1,213,442
Total Licenses & Permits	**9,711,636**	**8,825,422**	**8,825,422**	**9,135,998**	**8,943,988**
Intergovernmental Revenue	**2,319,481**	**2,356,380**	**2,356,380**	**2,197,718**	**370,750**
Charges For Services					
Sanitation	4,335,283	4,458,577	4,458,577	4,332,871	4,323,144
Recreation	1,264,781	1,272,370	1,272,370	1,476,166	1,423,422
Miscellaneous	472,405	434,385	434,385	532,124	509,323
Total Charges For Services	**6,072,469**	**6,165,332**	**6,165,332**	**6,341,161**	**6,255,889**
Fines and Forfeits	**2,684,217**	**2,963,952**	**2,963,952**	**2,745,576**	**3,236,447**
Other Financing Sources					
Miscellaneous	752,766	586,016	586,016	678,180	755,734
Interest Income	398,842	573,650	573,650	783,376	720,000
Transfer from BLW	14,250,843	14,678,368	14,678,368	14,678,368	15,118,719
Transfers In	8,853,471	8,103,759	8,103,759	8,618,101	8,303,107
Use of Reserve	0	0	5,190,943	0	1,940,180
Total Other Financing Sources	**24,255,922**	**23,941,793**	**29,132,736**	**24,758,025**	**26,837,740**
General Fund Revenue	**72,239,721**	**73,711,060**	**78,902,003**	**74,143,611**	**76,906,654**
Appropriated Expenditures					
Personal Services	43,983,769	48,131,868	48,121,868	47,212,381	51,483,443
Operating Services	11,031,224	12,684,387	13,022,200	10,974,433	13,740,697
Internal Fleet Services	3,473,212	3,118,018	3,118,018	3,502,235	3,434,384
Transfers Out	8,374,442	7,987,672	7,987,672	8,037,672	6,748,130
Capital Projects	2,720,641	1,789,115	6,652,245	2,689,051	1,500,000
General Fund Expenditures	**69,583,288**	**73,711,060**	**78,902,003**	**72,415,772**	**76,906,654**

SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY23 Actual	FY24 Appr Budget	FY24 Final Budget	FY24 Yr-End Est	FY25 Budget
Revenue					
Lease Income Fund					
Interest Income	1,265,184	1,265,984	1,265,984	1,484,337	1,386,426
Use of Reserve	0	630,266	630,266	0	515,074
Transfers In	900,000	900,000	900,000	900,000	900,000
Lease Income Fund Revenue	**2,165,184**	**2,796,250**	**2,796,250**	**2,384,337**	**2,801,500**
Tax Allocation Districts					
Property Tax	52	0	0	0	0
Interest Income	38	0	0	0	0
City Center TAD Fund Revenue	**90**	**0**	**0**	**0**	**0**
Cemetery Fund					
Property Tax	309,544	356,455	356,455	345,433	380,427
Interest Income	12,833	13,952	13,952	8,988	12,750
Cemetery Fund Revenue	**322,377**	**370,407**	**370,407**	**354,421**	**393,177**
CDBG Fund Revenue	**632,779**	**491,932**	**751,962**	**634,556**	**520,351**
American Rescue Plan Fund					
Intergovernmental	4,485,255	0	0	0	0
Interest Income	54,059	0	0	43,286	0
Use of Reserve	0	0	979,229	0	0
American Rescue Plan Fund	**4,539,314**	**0**	**979,229**	**43,286**	**0**
Grants Funds					
Intergovernmental	155,710	0	558,793	204,276	0
Miscellaneous	39,196	0	0	270,641	0
Use of Reserve	0	0	92,577	0	0
Grants Funds Revenue	**194,906**	**0**	**651,370**	**474,917**	**0**
Asset Forfeiture Fund					
Intergovernmental	122,710	500,000	500,000	252,851	175,000
Miscellaneous	60,754	150,000	150,000	70,845	70,000
Use of Reserve	0	0	600	0	0
Asset Forfeiture Fund Revenue	**183,464**	**650,000**	**650,600**	**323,696**	**245,000**
Marietta History Center					
Admissions	27,546	27,250	27,250	29,535	28,750
Gift Shop	20,273	15,500	15,500	22,723	20,500
Special Events	32,483	25,000	25,000	22,875	7,500
Tourism Grant	157,834	160,000	160,000	146,667	160,000
Miscellaneous	164,450	11,000	11,000	14,868	15,000
Use of Reserve	0	29,397	54,397	0	39,983
Marietta History Center	**402,586**	**268,147**	**293,147**	**236,668**	**271,733**

SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY23 Actual	FY24 Appr Budget	FY24 Final Budget	FY24 Yr-End Est	FY25 Budget
Revenue					
Brumby Hall & Gardens/GWTW Fund					
Admissions	22,004	18,500	18,500	46,484	18,500
Gift Shop	36,139	25,400	25,400	50,229	45,400
Tourism Grant	67,000	67,000	67,429	74,185	67,429
Miscellaneous	17,480	26,000	26,000	3,270	10,000
Use of Reserve	0	7,839	8,538	0	5,934
Brumby Hall & Gardens Revenue	**142,623**	**144,739**	**145,867**	**174,168**	**147,263**
Aurora Fire Museum Fund					
Tourism Grant	0	0	0	13,750	1,250
Donations/Fundraising	5,517	0	0	7,986	6,000
Use of Reserve	0	8,470	8,470	0	2,750
Aurora Fire Mus. Fund Revenue	**5,517**	**8,470**	**8,470**	**21,736**	**10,000**
Parks and Tree Preservation Funds					
Interest Income	11,955	0	0	17,406	2,000
Miscellaneous	30,388	0	13,398	45,683	11,500
Use of Reserve	0	66,502	66,502	0	26,500
Parks Funds Revenue	**42,343**	**66,502**	**79,900**	**63,089**	**40,000**
Tourism Funds					
Hotel/Motel Tax	3,853,722	4,045,671	4,045,671	3,929,246	3,839,718
Auto Rental Excise Tax	854,956	812,234	812,234	1,292,451	1,282,952
Tourism Funds Revenue	**4,708,678**	**4,857,905**	**4,857,905**	**5,221,697**	**5,122,670**
Special Revenue Funds Revenue	**13,339,861**	**9,654,352**	**11,585,107**	**9,932,571**	**9,551,694**
Appropriated Expenditures					
Personal Services	504,067	478,174	494,530	399,970	529,732
Operating Services	2,651,296	1,322,009	2,181,579	1,565,667	829,091
Internal Fleet Services	0	0	0	2,020	0
Reserve Increase	0	192,358	192,358	0	213,845
Debt Service	2,743,375	2,796,250	2,796,250	2,736,375	2,801,500
Transfers Out	5,484,783	4,865,561	4,865,561	5,246,859	5,130,326
Capital Projects	3,142,427	0	1,054,829	1,540,226	47,200
Special Revenue Funds Expenditures	**14,525,948**	**9,654,352**	**11,585,107**	**11,491,117**	**9,551,694**

SOURCES AND USES OF FUNDS

CAPITAL PROJECTS FUNDS	FY23 Actual	FY24 Appr Budget	FY24 Final Budget	FY24 Yr-End Est	FY25 Budget
Revenue					
City Parks Bond Fund					
Interest Income	18,029	0	0	40,104	0
Intergovernmental	4,986	0	0	0	0
Miscellaneous	160,000	0	0	0	0
Use of Reserve	0	0	1,605,290	0	0
City Parks Bond Fund Revenue	**183,015**	**0**	**1,605,290**	**40,104**	**0**
Redevelopment Bond Fund					
Interest Income	553,726	0	0	926,341	950,954
Miscellaneous	358	0	0	0	0
Use of Reserve	0	800,000	800,000	0	0
Redevelopment Bond Fund Revenue	**554,084**	**800,000**	**800,000**	**926,341**	**950,954**
SPLOST 2011 Fund					
Intergovernmental	588,822	0	0	0	0
Interest Income	125,821	0	36,555	80,867	0
Miscellaneous	160,000	0	0	0	0
Use of Reserve	0	196,898	4,147,065	0	0
SPLOST 2011 Fund Revenue	**874,643**	**196,898**	**4,183,620**	**80,867**	**0**
SPLOST 2016 Fund					
Intergovernmental	24,932	0	0	1,225,600	0
Interest Income	288,733	0	0	(189)	0
Miscellaneous	8,200	0	0	0	0
Use of Reserve	0	1,324,798	8,393,355	0	0
SPLOST 2016 Fund Revenue	**321,865**	**1,324,798**	**8,393,355**	**1,225,411**	**0**
SPLOST 2022 Fund					
1% Sales Tax	17,512,375	12,562,487	12,562,487	15,526,901	16,919,898
Interest Income	242,169	0	0	684,181	725,000
Use of Reserve	0	0	13,033,780	0	0
SPLOST 2022 Fund Revenue	**17,754,544**	**12,562,487**	**25,596,267**	**16,211,082**	**17,644,898**
SPLOST Grant Fund					
Intergovernmental	841,380	0	0	2,610,611	0
Use of Reserve	0	0	206,441	0	0
SPLOST Grant Fund	**841,380**	**0**	**206,441**	**2,610,611**	**0**
Capital Projects Funds Revenue	**20,529,531**	**14,884,183**	**40,784,973**	**21,094,416**	**18,595,852**
Appropriated Expenditures					
Personal Services	707,705	784,394	791,394	636,856	807,148
Operating Services	192,328	377,052	2,288,927	644,681	616,552
Capital Projects	22,532,261	13,722,737	37,704,652	18,876,309	8,727,566
Reserve Increase	0	0	0	0	8,444,586
Capital Projects Funds Expenditures	**23,432,294**	**14,884,183**	**40,784,973**	**20,157,846**	**18,595,852**

DEBT SERVICE FUND	FY23 Actual	FY24 Appr Budget	FY24 Final Budget	FY24 Yr-End Est	FY25 Budget
Revenue					
Property Tax	7,643,450	8,679,391	8,679,391	7,983,107	8,113,234
Interest Income	244,631	213,564	213,564	429,141	425,000
Debt Service Fund Revenue	**7,888,081**	**8,892,955**	**8,892,955**	**8,412,248**	**8,538,234**
Appropriated Expenditures					
Debt Service	6,591,187	6,592,910	6,592,910	6,591,227	6,562,996
Reserve Increase	0	2,274,809	2,274,809	0	1,950,002
Transfers Out	25,236	25,236	25,236	25,236	25,236
Debt Service Fund Expenditures	**6,616,423**	**8,892,955**	**8,892,955**	**6,616,463**	**8,538,234**

SOURCES AND USES OF FUNDS

ENTERPRISE FUNDS	FY23 Actual	FY24 Appr Budget	FY24 Final Budget	FY24 Yr-End Est	FY25 Budget
BLW Fund					
Revenue					
Charges for Services	153,349,106	154,851,569	154,851,569	155,644,020	156,787,639
Interest Income	1,581,095	864,321	864,321	2,477,901	2,511,589
Miscellaneous	7,199,957	1,720,367	1,720,367	2,030,346	1,791,959
Transfers In	2,927,255	2,927,255	2,927,255	2,927,255	3,430,695
Use of Reserve	0	0	5,911,581	0	0
BLW Fund Revenue	**165,057,413**	**160,363,512**	**166,275,093**	**163,079,522**	**164,521,882**
Appropriated Expenditures					
Personal Services	22,448,910	18,772,883	18,575,186	20,282,975	21,542,471
Operating Services	12,053,790	12,123,728	12,843,450	12,462,450	10,302,379
Cost of Goods Sold	83,587,557	90,376,642	90,376,642	84,508,877	96,680,186
Internal Fleet Services	1,129,258	1,428,647	1,428,647	1,256,539	1,449,625
Miscellaneous	7,947,500	511,101	511,101	8,374,769	799,500
Transfers Out	20,821,235	23,362,547	23,362,547	22,134,045	20,628,562
Capital Projects	12,398,097	13,787,964	19,177,520	12,013,413	13,119,159
BLW Fund Expenditures	**160,386,347**	**160,363,512**	**166,275,093**	**161,033,068**	**164,521,882**
BLW Trust Funds					
Revenue					
Transfers In	1,835,076	1,835,076	1,835,076	1,835,076	1,235,076
Interest Income	360,637	0	0	771,636	0
BLW Trust Fund Revenue	**2,195,713**	**1,835,076**	**1,835,076**	**2,606,712**	**1,235,076**
Appropriated Expenditures					
Capital Projects	268,279	0	0	291,261	0
Operating Services	105	0	0	0	0
Reserve Increase	0	1,835,076	1,835,076	0	1,235,076
BLW Trust Fund Expenditures	**268,384**	**1,835,076**	**1,835,076**	**291,261**	**1,235,076**
Golf Course Fund					
Revenue					
Green Fees	1,201,492	1,208,946	1,208,946	1,303,396	1,509,108
Cart Rental	724,390	678,654	678,654	787,433	698,650
Driving Range	159,920	134,624	134,624	167,599	165,126
Food and Beverage	403,906	361,004	361,004	486,955	427,425
Pro Shop Rental	19,835	18,654	18,654	23,013	20,000
Miscellaneous	(20,283)	5,287	5,287	(6,849)	(16,900)
Use of Reserve	0	0	126,127	0	0
Golf Course Fund Revenue	**2,489,260**	**2,407,169**	**2,533,296**	**2,761,547**	**2,803,409**
Appropriated Expenditures					
Operating Services	1,757,348	1,558,323	1,564,198	1,848,926	1,929,563
Transfers Out	426,846	426,846	426,846	428,671	426,846
Capital Projects	392,434	422,000	542,252	260,502	447,000
Golf Course Fund Expenditures	**2,576,628**	**2,407,169**	**2,533,296**	**2,538,099**	**2,803,409**

SOURCES AND USES OF FUNDS

ENTERPRISE FUNDS	FY23 Actual	FY24 Appr Budget	FY24 Final Budget	FY24 Yr-End Est	FY25 Budget
Conference Center Fund					
Revenue					
Tourism Grant	1,165,751	900,000	900,000	1,090,467	900,000
Rental Income	1,829,377	1,795,601	1,795,601	1,903,800	1,903,800
Miscellaneous	66,100	0	0	0	45,550
Conference Ctr. Fund Revenue	**3,061,228**	**2,695,601**	**2,695,601**	**2,994,267**	**2,849,350**
Appropriated Expenditures					
Miscellaneous	2,908,626	1,215,645	1,215,645	1,484,337	1,369,394
Operating	2,219	0	0	0	0
Transfers Out	900,000	900,000	900,000	900,000	900,000
Reserve Increase	0	579,956	579,956	0	579,956
Capital Projects	381,127	0	0	89,106	0
Conference Ctr. Fund Expenditures	**4,191,972**	**2,695,601**	**2,695,601**	**2,473,443**	**2,849,350**

TRUST FUNDS	FY23 Actual	FY24 Appr Budget	FY24 Final Budget	FY24 Yr-End Est	FY25 Budget
Revenue					
Pension Fund					
Fund Charges	6,055,353	5,357,000	5,357,000	6,319,448	6,281,883
Employee Contributions	1,582,305	1,605,912	1,605,912	1,637,010	1,623,675
Transfers In	919,647	1,618,000	1,618,000	1,450,342	1,874,250
Interest & Investment Earnings	12,583,596	9,029,976	9,029,976	17,477,983	19,437,101
Pension Fund Revenue	**21,140,901**	**17,610,888**	**17,610,888**	**26,884,783**	**29,216,909**
Other Post-Empl. Benefits Fund	**3,684,203**	**0**	**0**	**4,932**	**0**
School System Fund Revenue	**69,054,914**	**78,728,128**	**78,728,128**	**78,093,109**	**83,047,997**
Trust Funds Revenue	**93,880,018**	**96,339,016**	**96,339,016**	**104,982,824**	**112,264,906**
Appropriated Expenditures					
Operating Services	69,732,496	79,536,828	79,536,828	78,771,064	83,786,697
Benefit Payments & Premiums	18,098,657	13,385,904	13,385,904	14,932,953	14,891,432
Reserve Increase	0	3,368,392	3,368,392	0	13,581,895
Transfers Out	4,882	47,892	47,892	4,882	4,882
Trust Funds Expenditures	**87,836,035**	**96,339,016**	**96,339,016**	**93,708,899**	**112,264,906**

SOURCES AND USES OF FUNDS

INTERNAL SERVICE FUNDS	FY23 Actual	FY24 Appr Budget	FY24 Final Budget	FY24 Yr-End Est	FY25 Budget
Fleet Maintenance Fund					
Revenue					
Fund Charges	4,620,871	4,670,994	4,670,994	4,794,446	4,964,010
Interest Income	(20,113)	0	0	32	0
Use of Reserve	0	0	114,299	0	0
Fleet Maintenance Revenue	**4,600,758**	**4,670,994**	**4,785,293**	**4,794,478**	**4,964,010**
Appropriated Expenditures					
Personal Services	1,017,825	1,257,101	1,257,101	1,113,808	1,277,468
Operating Services	3,278,666	3,033,360	3,037,779	3,111,452	3,403,779
Internal Fleet Services	25,316	20,000	20,000	39,744	41,500
Transfers Out	20,533	20,533	20,533	21,263	21,263
Capital Projects	35,649	340,000	449,880	305,550	220,000
Fleet Maintenance Expenditures	**4,377,989**	**4,670,994**	**4,785,293**	**4,591,817**	**4,964,010**

SELF-INSURANCE FUND	FY23 Actual	FY24 Appr Budget	FY24 Final Budget	FY24 Yr-End Est	FY25 Budget
Revenue					
Fund Charges	12,453,463	11,440,646	11,440,646	12,691,654	13,065,723
Employee Contributions	1,539,872	1,496,624	1,496,624	1,399,167	1,576,000
Interest & Investment Earnings	442,938	0	0	673,572	525,000
Transfers In	7,469,776	7,565,797	7,565,797	6,337,295	2,488,396
Use of Reserves	0	0	0	0	1,000,000
Self-Insurance Fund Revenue	**21,906,049**	**20,503,067**	**20,503,067**	**21,101,688**	**18,655,119**
Appropriated Expenditures					
Operating Services	842,500	907,175	915,175	559,285	939,390
Reserve Increase	37,469	0	0	0	1,000,000
Benefit Payments & Premiums	16,095,572	19,548,000	19,540,000	16,618,567	16,667,837
Transfers Out	47,892	47,892	47,892	47,892	47,892
Self-Insurance Fund Expenditures	**17,023,433**	**20,503,067**	**20,503,067**	**17,225,744**	**18,655,119**

SOURCES AND USES OF FUNDS

SUMMARY - ALL FUNDS	FY23 Actual	FY24 Appr Budget	FY24 Final Budget	FY24 Yr-End Est	FY25 Budget
Revenue					
Property Taxes	92,083,280	104,758,211	104,758,211	102,868,258	109,803,454
Other Taxes	16,829,354	17,321,849	17,321,849	17,740,221	18,122,714
1% Sales Tax	17,512,375	12,562,487	12,562,487	15,526,901	16,919,898
Licenses & Permits	9,711,636	8,825,422	8,825,422	9,135,998	8,943,988
Intergovernmental Revenue	10,566,640	4,475,312	5,294,564	8,450,681	2,194,780
Charges For Services	190,156,321	189,897,210	189,897,210	193,678,934	195,405,578
Fines and Forfeits	2,684,217	2,963,952	2,963,952	2,745,576	3,236,447
Interest Income	18,164,173	11,961,447	11,998,002	25,898,962	26,695,820
Miscellaneous	12,323,569	2,498,670	2,512,068	3,111,916	2,682,843
Total Revenue	**370,031,565**	**355,264,560**	**356,133,765**	**379,157,447**	**384,005,522**
Appropriated Expenditures					
Personal Services	68,662,276	69,424,420	69,240,079	69,645,990	75,640,262
Operating Services	234,807,670	241,146,819	244,986,093	240,657,999	250,882,006
Debt Service	9,334,562	9,389,160	9,389,160	9,327,602	9,364,496
Capital Projects	41,870,915	30,061,816	65,581,378	36,065,418	24,060,925
Total Expenditures	**354,675,423**	**350,022,215**	**389,196,710**	**355,697,009**	**359,947,689**

This summary excludes Use of Reserve and 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.

FY2024 year end decrease due to the use of reserve:

- General Fund $1,940,180.
- Lease Income Fund $515,074.
- Marietta History Center $39,983.
- Brumby Hall & Gardens $5,934.
- Aurora Fire Museum $2,750.
- Parks & Tree Preservation Fund $26,500.
- Self Insurance Fund $1,000,000.

Reserved for future capital projects:

- Cemetery Fund $213,845.
- Redevelopment Bond $200,954.
- SPLOST 2022 $8,243,632.
- Debt Service Fund: $1,950,002.
- BLW Vogle Trust Fund $1,235,076.
- Conference Center Fund $579,956.
- General Pension $13,581,895.
- Self Insurance Fund $1,000,000.

Additional details can be found on the following pages in the FY2025 Combined Statement of Revenue, Expenditures and Changes in Fund Balance.



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FY2025 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUNDS	GENERAL	BLW	GOLF COURSE	CONFERENCE CENTER	DEBT SERVICE
REVENUES:					
Property Taxes	18,261,796				8,113,234
Other Taxes	13,000,044				
1% Sales Tax					
Licenses and Permits	8,943,988				
Intergovernmental	370,750			900,000	
Charges for Services	6,255,889	156,787,639	2,820,309	1,903,800	
Fines and Forfeits	3,236,447				
Interest Income	720,000	2,511,589			425,000
Miscellaneous*	755,734	1,791,959	(16,900)	45,550	
Total Anticipated Revenues	**51,544,648**	**161,091,187**	**2,803,409**	**2,849,350**	**8,538,234**
EXPENDITURES:					
Personal Services	51,483,443	21,542,471			
Operating Services	17,175,081	109,231,690	1,929,563	1,369,394	
Appropriated Expenditures	**68,658,524**	**130,774,161**	**1,929,563**	**1,369,394**	**0**
Debt Service:					
Principal Retirement					5,505,000
Interest and Fiscal Charges					1,057,996
Capital Projects	1,500,000	13,119,159	447,000		
Total Anticipated Expenses	**70,158,524**	**143,893,320**	**2,376,563**	**1,369,394**	**6,562,996**
Excess (Deficit) of Revenues over Expenses	**(18,613,876)**	**17,197,867**	**426,846**	**1,479,956**	**1,975,238**
Transfers In	**23,421,826**	**3,430,695**			
Transfers Out	**(6,748,130)**	**(20,628,562)**	**(426,846)**	**(900,000)**	**(25,236)**
Incr (Decr) in Reserves as a result of FY25 Operations	**(1,940,180)**	**0**	**0**	**579,956**	**1,950,002**

Note: An ordinance to address the negative cash balance reflected within Golf miscellaneous revenue sources will be presented to Council in FY2025.

FY2025 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

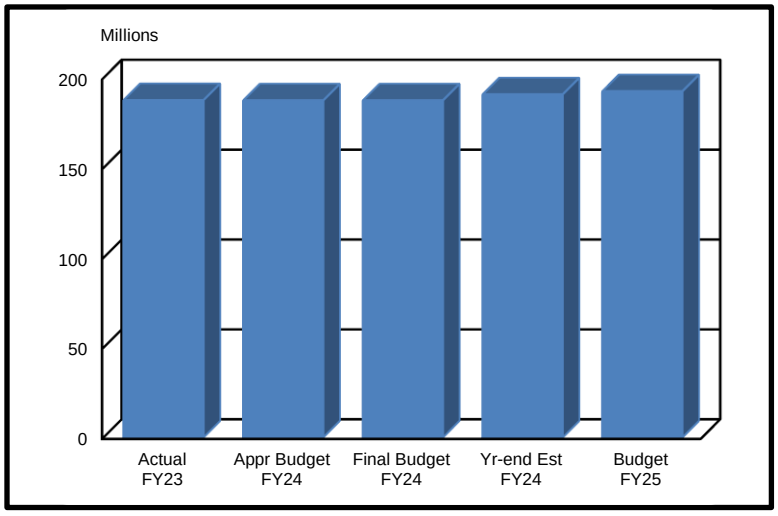
FUNDS	CAPITAL PROJECTS	SPECIAL REVENUE	FLEET MAINT.	SELF - INSURANCE	TRUSTS	TOTAL
REVENUES:						
Property Taxes		380,427			83,047,997	**109,803,454**
Other Taxes		5,122,670				**18,122,714**
1% Sales Tax	16,919,898					**16,919,898**
Licenses and Permits						**8,943,988**
Intergovernmental		924,030				**2,194,780**
Charges for Services		126,650	4,964,010	14,641,723	7,905,558	**195,405,578**
Fines and Forfeits						**3,236,447**
Interest Income	1,675,954	1,401,176		525,000	19,437,101	**26,695,820**
Miscellaneous*		106,500				**2,682,843**
Total Anticipated Revenues	**18,595,852**	**8,061,453**	**4,964,010**	**15,166,723**	**110,390,656**	**384,005,522**
EXPENDITURES:						
Personal Services	807,148	529,732	1,277,468			**75,640,262**
Operating Services	616,552	829,091	3,445,279	17,607,227	98,678,129	**250,882,006**
Appropriated Expenditures	**1,423,700**	**1,358,823**	**4,722,747**	**17,607,227**	**98,678,129**	**326,522,268**
Debt Service:						
Principal Retirement		2,520,000				**8,025,000**
Interest and Fiscal Charges		281,500				**1,339,496**
Capital Projects	8,727,566	47,200	220,000			**24,060,925**
Total Anticipated Expenses	**10,151,266**	**4,207,523**	**4,942,747**	**17,607,227**	**98,678,129**	**359,947,689**
Excess (Deficit) of Revenues over Expenses	**8,444,586**	**3,853,930**	**21,263**	**(2,440,504)**	**11,712,527**	**24,057,833**
Transfers In		**900,000**		**2,488,396**	**3,109,326**	**33,350,243**
Transfers Out		**(5,130,326)**	**(21,263)**	**(47,892)**	**(4,882)**	**(33,933,137)**
Incr (Decr) in Reserves as a result of FY25 Operations	**8,444,586**	**(376,396)**	**0**	**0**	**14,816,971**	**23,474,939**

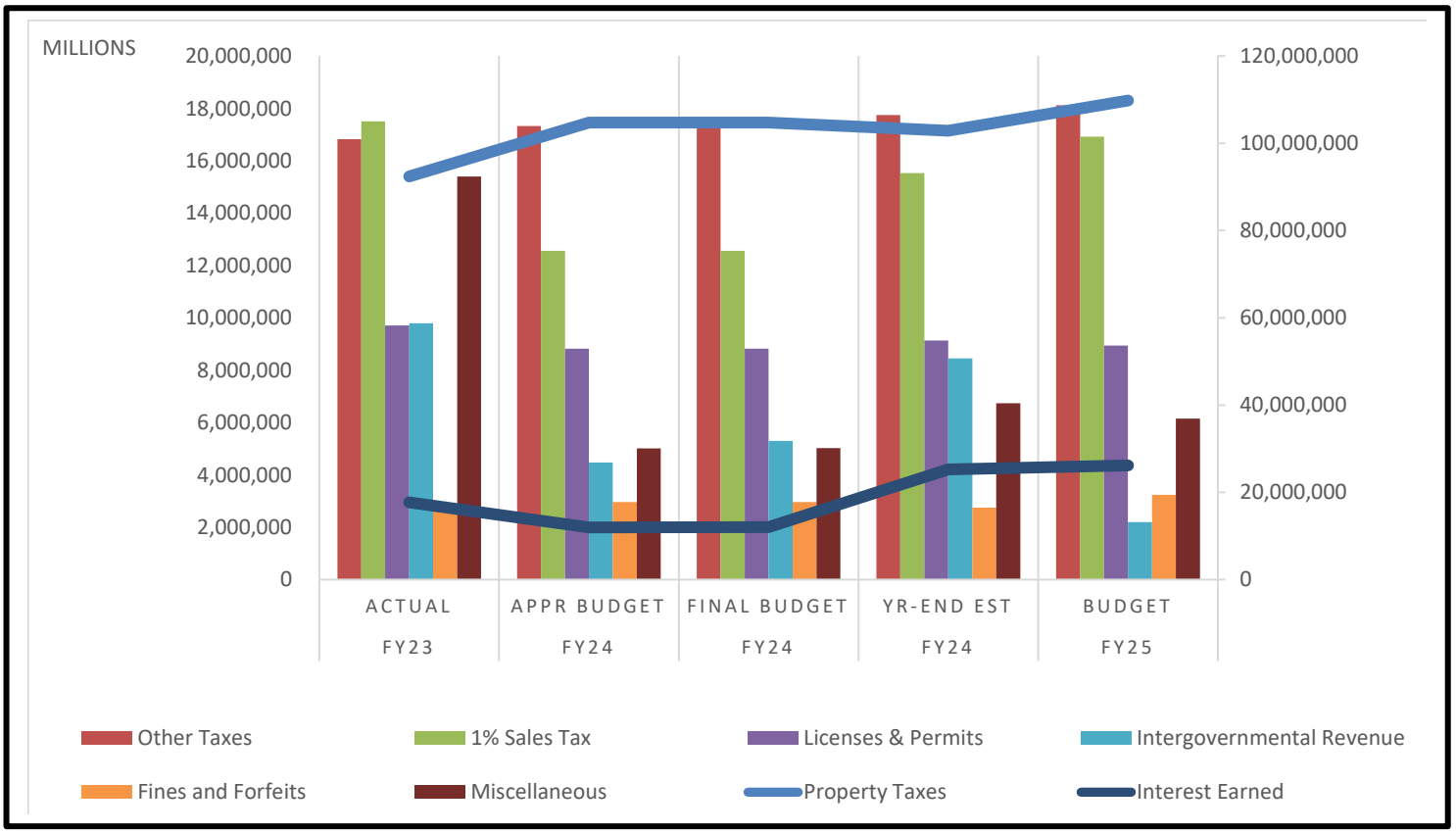
REVENUE SUMMARY

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 36 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.

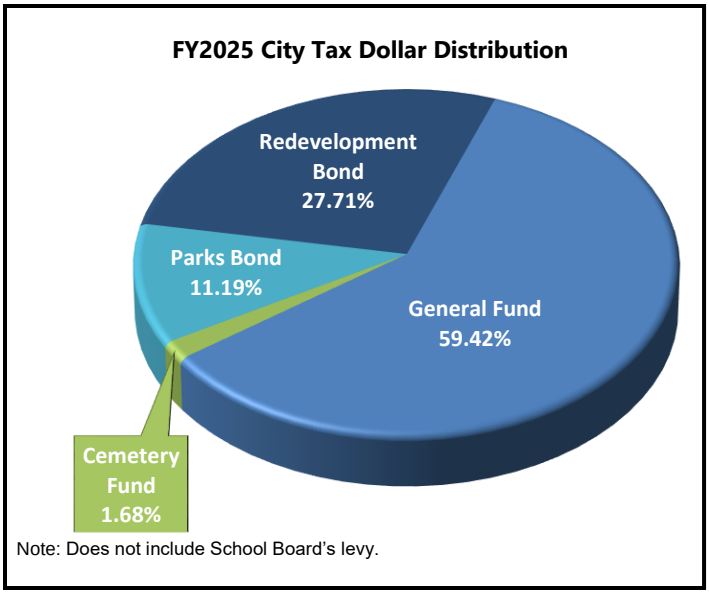




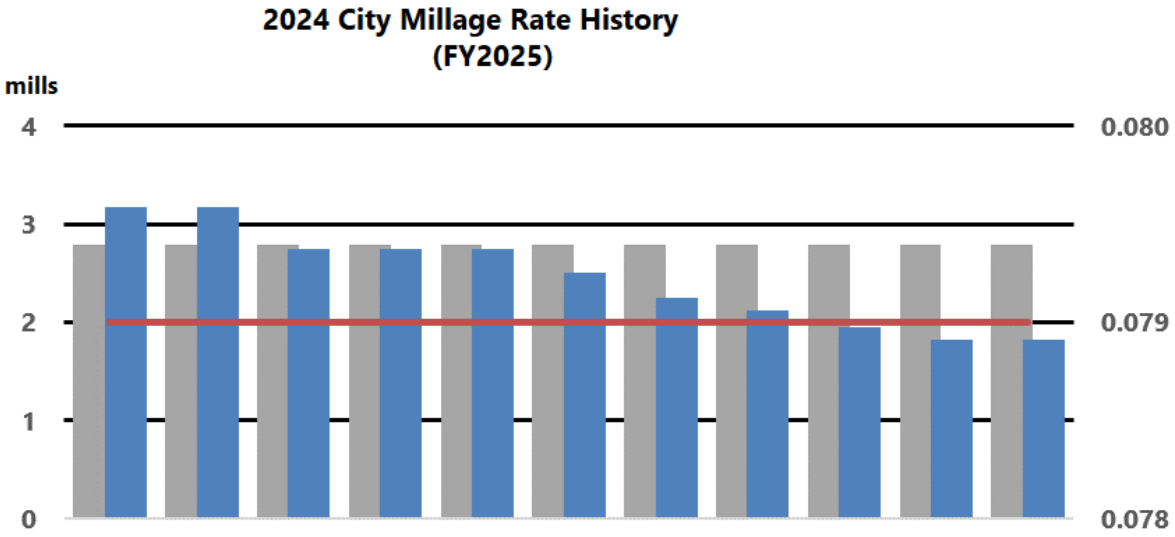
REVENUE SUMMARY

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 $13.38 million in real estate and personal property taxes. The debt service levies include voter approved bonds for parks, which has a millage rate of 0.525 mills, and redevelopment, which is set at 1.300 mills. These two debt service levies are estimated to bring in about $8.54 million. The cemetery portion is 0.079 mills which should produce about $393,177 for cemetery maintenance. This brings the total millage rate to 4.692 mills. All in all, a typical tax bill for property assessed at $383,056 would be approximately $718.92. This is exclusive of the School Board's levy. Homeowners may apply for a homestead exemption, which would reduce this amount, if eligible, to $700.15.



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



Tax Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total	**6.046**	**6.046**	**5.617**	**5.617**	**5.617**	**5.367**	**5.117**	**4.992**	**4.817**	**4.692**	**4.692**
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	3.179	3.179	2.750	2.750	2.750	2.500	2.250	2.125	1.950	1.825	1.825
General	2.788	2.788	2.788	2.788	2.788	2.788	2.788	2.788	2.788	2.788	2.788

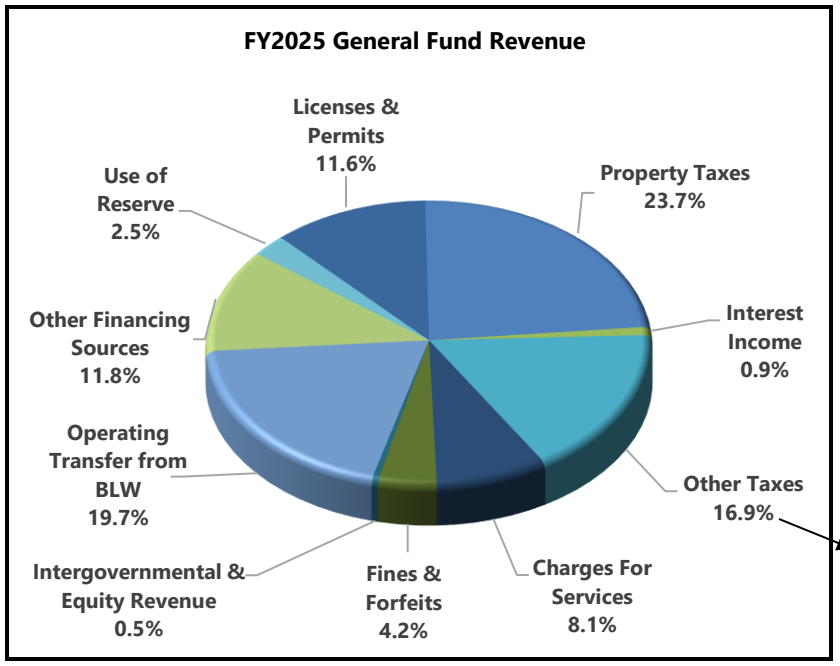
Notes:

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 the millage rate by 0.25 mill in FY2019, FY2020, and FY2021.
4) Council voted to reduce the millage rate by 0.125 in FY2022, and 0.175 mill in FY2023.
5) Council voted to reduce millage rate by 0.125 in FY2024.

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 $76.9 million. There are no tax increases approved for the FY2025 budget. The General Fund revenue budget is expected to increase by 4.3% from last year's adopted budget.



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. Property assessment increases and new developments are expected to produce a 7.5% increase year over year.

Other Taxes:	
Franchise Fees	$5,928,094
State Insurance Premium	$5,812,584
Alcoholic Beverage Excise Tax	$751,550
Miscellaneous	$507,816

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.

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 FY25 recreation programs will see an influx in revenue from contract programs, facility and field rentals, and sprayground visitors. 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. However, revenues are expected to increase as a result of the installation of a new intersection camera.

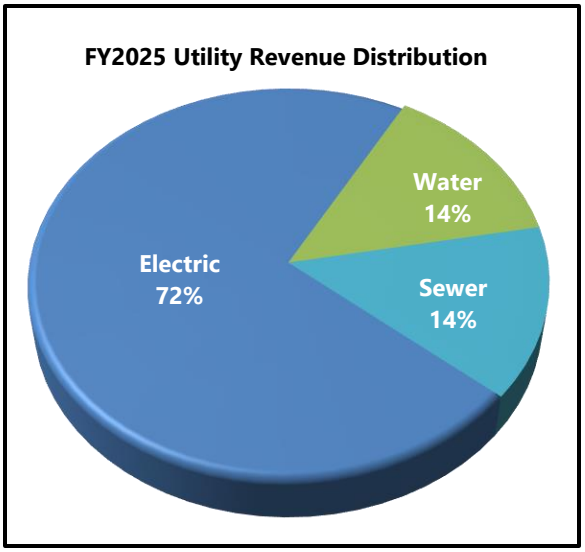
Indirect cost recovery from the BLW Fund and other funds of the city, which totals about $2.78 million of the $8.45 million in the Other Financing Source category. Tourism taxes from hotel and motel occupancies and auto rentals are considered special revenue funds and transferred to the General Fund for disbursement to other agencies and tourism groups in the downtown area. This source is expected to bring in approximately $5.1 million.

Intergovernmental and equity revenue is budgeted through use of reserves for FY2025 as the City and Cobb County continue renegotiations of the current service delivery strategy. Contracts are reconsidered every ten years to ensure that services such as public safety and public works, are delivered in the most cost efficient manner, while also minimizing duplication of services and taxpayer cost.

REVENUE SUMMARY

BOARD OF LIGHTS AND WATER FUND

The operation of the electric, water and sewer utilities is projected to produce 95.3% of the revenue for the Board of Lights and Water (BLW) Fund. The remaining 4.7% of its income is derived from investment earnings, miscellaneous sources, reserves, and indirect cost recovery of $3.42 million from the General Fund and other funds.



Charges for Services is the largest category of revenue, which is budgeted at about $156.8 million for FY2025. Electric, water and sewer sales are projected to contribute 72%, 14%, and 14%, respectively, to this category of revenue. Utility revenue distribution remains rather constant from year to year. There is a 2.6% increase in the overall 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 that impact the utility enterprise fund annually.

No anticipated rate increases are factored into the current budget; however, Council and the Board of Lights & Water will review the matter and make a determination mid-year.

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 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. Total tourism funds are estimated to generate approximately $5.12 million in FY2025, and $1.34 million was approved and awarded to support tourism.

The 2011 and 2016 Special Purpose Local Option Sales Tax (SPLOST) collected 1% sales tax for road projects and capital projects. The SPLOST collections expired at the end of 2015 and 2021, respectively. All 2016 SPLOST reserves have been utilized and the fund subsequently closed. The remainder of the 2011 SPLOST funds will be utilized and the fund is scheduled to be retired in 2025. The 2022 SPLOST was approved by voters and began in January 2022. $17.64 million is budgeted for transportation, building, and capital projects for FY2025.

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

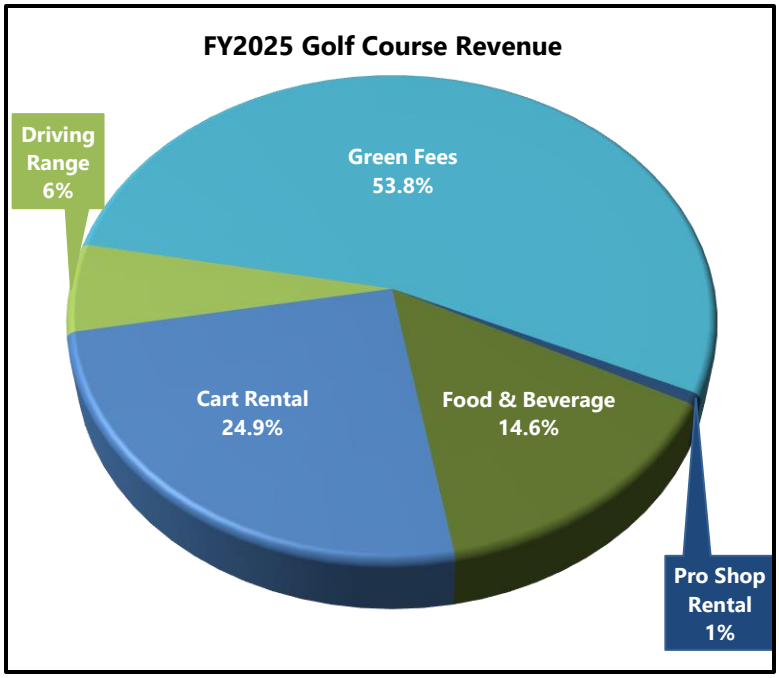
DEBT SERVICE FUND

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 Redevelopment Bond maintains a millage of 1.300 mills for FY25.

GOLF COURSE FUND

The Golf Course Fund receives its revenue mainly through user fees from rounds, the driving range, and food & 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 $4.96 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. $1 million of reserve funds are budgeted this fiscal year to offset the cost of employee contributions. 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 FY2025 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.



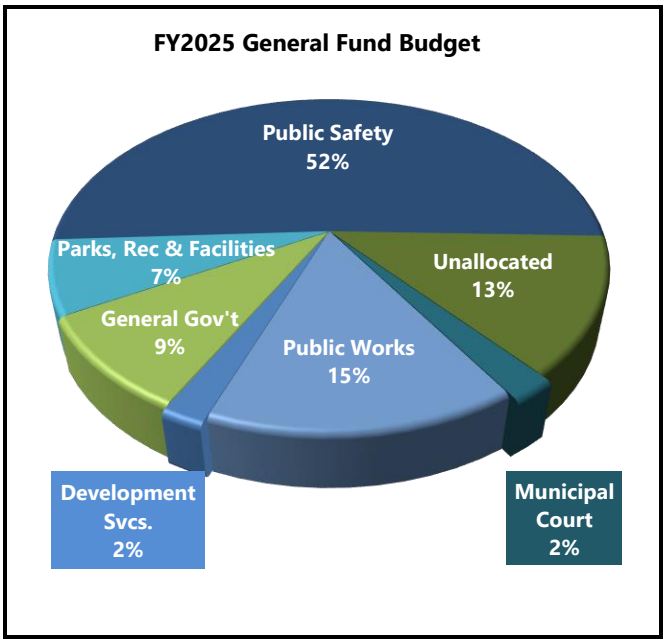
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EXPENDITURE SUMMARY

Marietta's Expenditure Budget is thoughtful, conservative and provides services that meet or exceed last year's levels. The total budget for FY2025 is $359.9 million for all City funds, excluding planned reserve increases and interfund transfers. As in recent years, the FY2025 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 $76.9 million General Fund Budget is 4.3% higher than last year's adopted budget. The Personal Services category of expenditures is budgeted at $51.48 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 FY2025 the salary savings is budgeted at $1.5 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 $23.92 million, which is 31.1% 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.

To balance the budget without any increases in taxes or fees, we continue to use the contingency capital budget strategy. The General Fund capital contingency budget for FY2025 has a $289,115 year over year decrease budgeted. This capital contingency allocation allows us to provide the normal replacement rotation of cars, trucks, mowers, and equipment. Capital purchases are made at the end of the year rather than in the beginning of the year, eliminating potential overspend by assigning excess revenue over expenditures.

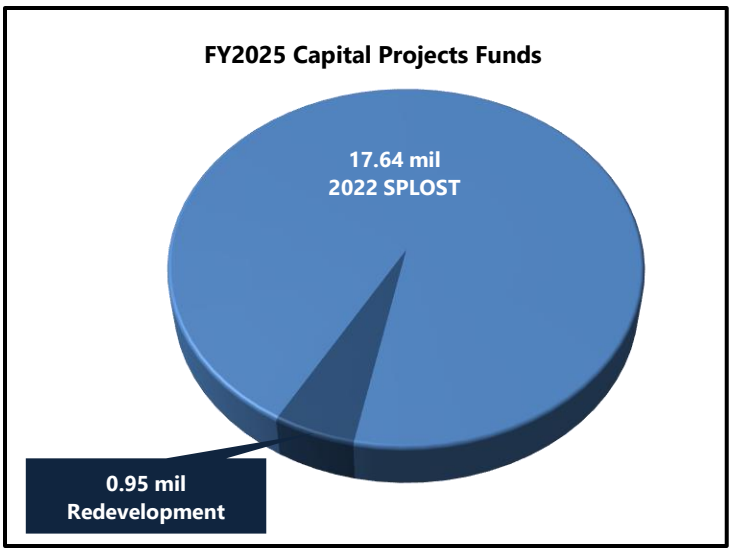
OTHER FUNDS

The Golf Course Fund is budgeted at $2.8 million, a 16.5% increase compared to last year. 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 beverages, and management fees. Golf capital expenses are budgeted at $447,000 for FY2025.

EXPENDITURE SUMMARY

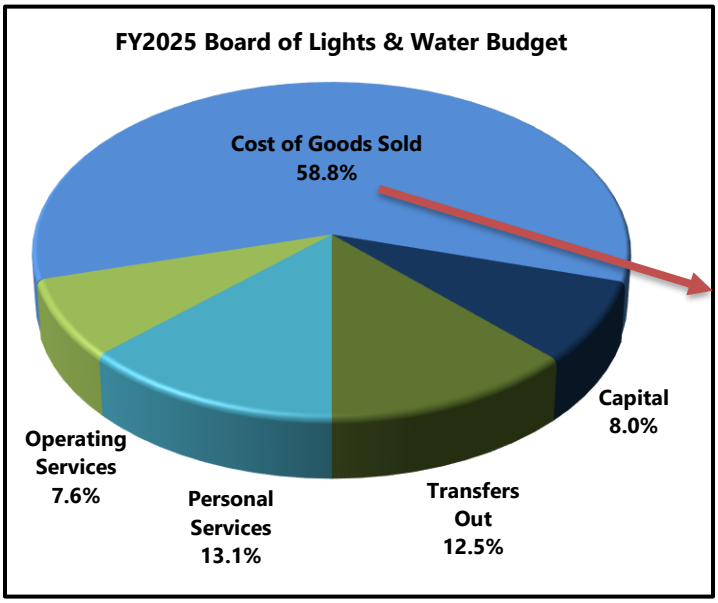
In the Capital Projects funds, approximately $0.95 million are budgeted for Redevelopment projects, and $17.6 million is dedicated to the 2022 SPLOST. The 2022 SPLOST is largely for road and transportation projects, for which $5.6 million is budgeted. $1.5 million is scheduled for joint projects with Cobb County, which include the Kennesaw Avenue Streetscape, Bellemeade Bridge project, and the development of a skate park. Another $209 thousand of the 2022 SPLOST is reserved for public safety vehicles and building construction. All other portions of the 2022 SPLOST are for expenditures related to personnel, operating, other capital outlays.

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



BOARD OF LIGHTS AND WATER FUND

The expense budget of the Board of Lights and Water (BLW) is $164.5 million. This is 2.6% increase over last year's approved budget. The largest category of expenditures, Cost of Goods Sold, increased by 7% over last year's adopted budget. This is due to the reduction in demand for energy from local energy providers initiated by market pricing and the onboarding of Vogtle 3 and Vogtle 4 in 2024.



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	$72.77 million
Water	$10.57 million
Sewer	$13.33 million

The Cost of Goods Sold in Electrical, Water, and Sewer are by far the largest expense for the utility. Purchased power costs accounts for 44.2% and purchased water and sewer services are 14.5% of the Board of Lights and Water budget. Electricity for resale is budgeted at $72.77 million. Meanwhile, water and sewer services for resale are budgeted at $23.9 million.

The FY2025 capital budget of $13.12 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 $29.2 million. In conclusion, the budget for FY2025 is continually monitored for possible cost cutting measures and reviewed against best benchmarking investment practices to enhance stability for current and future retirees.

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.

	Beginning FY25 Fund Balance	Anticipated Revenues	Anticipated Expenses	Projected Change in Fund Balance	Estimated Ending FY24 Fund Balance	Designated/ Reserved	Undesignated
Governmental Funds							
General Fund	45,831,112	74,966,474	76,906,654	(1,940,180)	43,890,932	16,786,920	27,104,013
Lease Income	10,778,702	2,286,426	2,801,500	(515,074)	10,263,628		10,263,628
Cemetery	1,294,204	393,177	393,177	0	1,294,204	68,270	1,225,934
CDBG	44,496	520,351	520,351	0	44,496	68,083	(23,587)
Asset Forfeiture	492,218	245,000	245,000	0	492,218	14,537	477,681
Radio Sys Core Replacement	3,329	0	0	0	3,329		3,329
Marietta History Center	330,875	231,750	271,733	(39,983)	290,892	14,552	276,340
Brumby Hall & Gardens/GWTW	123,252	141,329	147,263	(5,934)	117,318	15,509	101,809
Aurora Fire Museum	22,062	10,000	10,000	0	22,062	2,979	19,083
Parks and Trees	517,768	13,500	40,000	(26,500)	491,268	4,951	486,317
Tourism	645,300	5,122,670	5,122,670	0	645,300		645,300
Capital Projects	57,991,170	16,919,898	18,595,852	(1,675,954)	56,315,216	14,041,932	42,273,284
Debt Service	12,877,034	8,538,234	6,562,996	1,975,238	14,852,272		14,852,272
Governmental Funds Total	**130,951,523**	**109,388,809**	**111,617,196**	**(2,228,387)**	**128,723,136**	**31,017,732**	**97,705,404**

Projected Change in Fund Balance

Use of Reserve Funds:

- General Fund: Reserves in the amount of $1,940,180 are appropriated for a one-time revenue offset for ongoing renegotiations of service delivery strategies, which are reviewed every ten years.
- Capital Projects Fund: $8.2 million appropriated from Special Purpose Local Option Sales Tax (SPLOST) is budgeted for council-approved projects in FY25. $7.9 million is appropriated in the 2022 SPLOST for road, traffic, and capital projects. $950 thousand allocated to the Redevelopment Bond for the sale and purchase of city property.
- Debt Service Fund: Addition of $1,975,238 to fund balance from increased tax revenue.
- Lease Income Fund: Principal bond payment of $2,595,000 due July 1st requires $515,074 of reserves to off-set costs.
- Tree Planting Preservation Fund: $26,500 will be utilized for land enhancements in accordance with the Tree Planting Program.
- Brumby Hall & Gardens Fund: $5,934 of reserves utilized to supplement revenue loss from facility closures due to renovations.
- Marietta History Center Fund: Improvement projects funded through $39,983 in reserve funds.
- Self Insurance Fund: $1 million use of reserves to offset employee healthcare contributions due to rising insurance costs.

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 2020 Refunding Issue	
	Principal	Interest	Principal	Interest
Outstanding	$ 9,025,000		$ 41,965,000	
Maturities for FYE June 30:	Jan. 1	July 1 & Jan 1	Jan. 1	July 1 & Jan 1
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
	$ 9,025,000	$ 876,450	$ 41,965,000	$ 4,426,944.5

AGGREGATE DEBT SERVICE

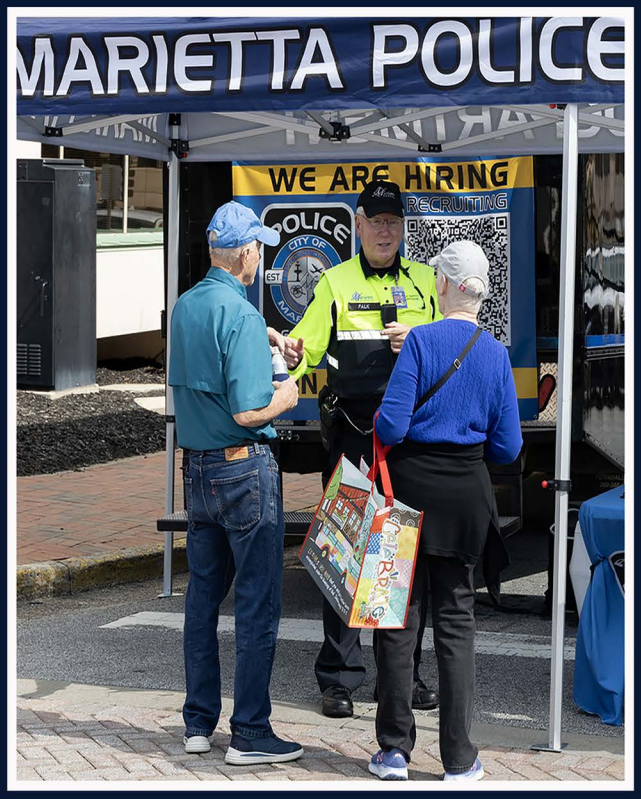
	DMDA Citywide Projects Revenue Bonds 2016 Refunding Issue		Total City Debt (All Pages)		
	Principal	Interest	Principal	Interest	Total Payment
Outstanding	$ 5,630,000		$ 56,620,000		
Maturities for FYE June 30:	July 1	July 1 & Jan 1	July 1	July 1 & Jan 1	
2025	2,520,000	281,500	8,025,000	1,336,996	9,361,996
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
	$ 5,630,000	$ 467,750	$ 56,620,000	$ 5,771,145	$ 62,391,145

Notes:

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



COMMITTED TO SAFETY









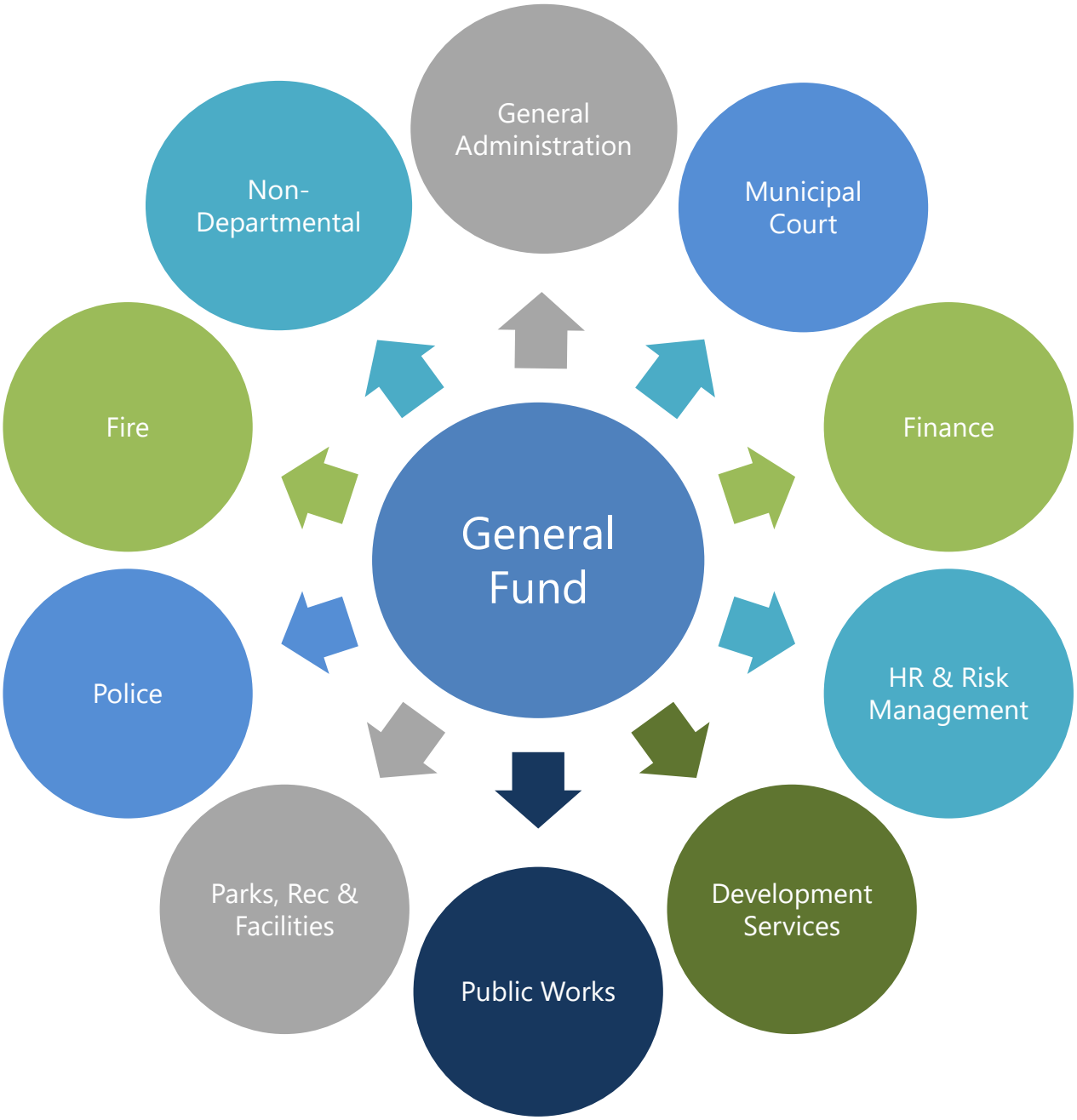


CITY OF MARIETTA, GA.

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:



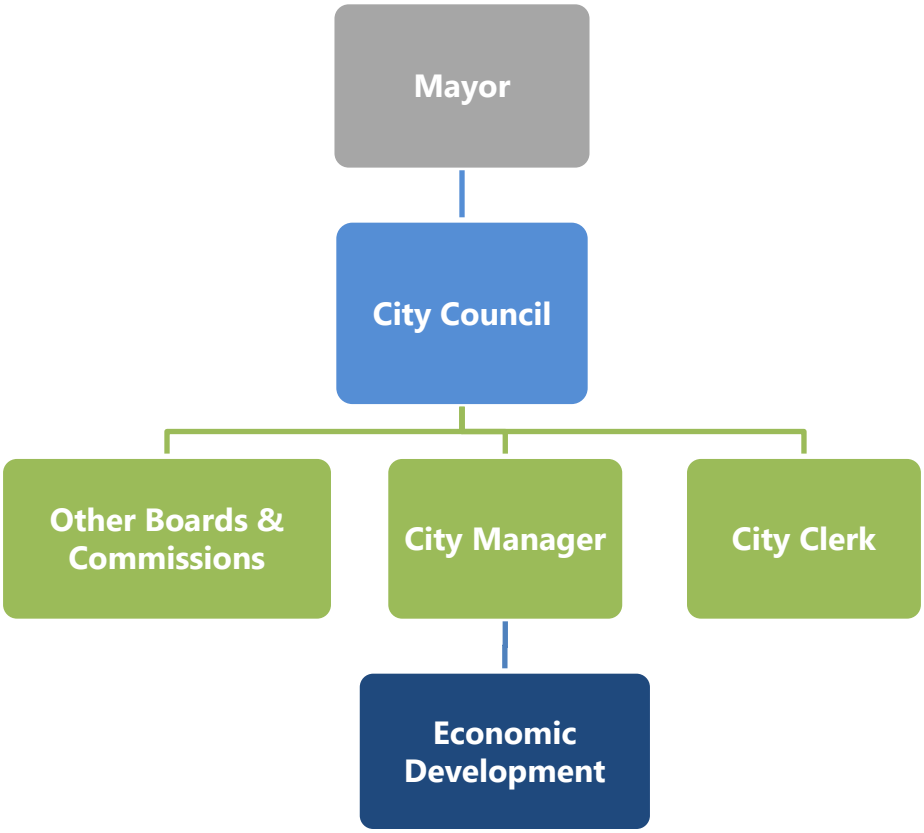
GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2025

General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
General Administration				
Mayor	151,352	9,770	0	161,122
Council	204,218	110,281	0	314,499
City Manager's Office	1,462,024	147,958	0	1,609,982
City Clerk	272,861	33,309	0	306,170
City Attorney	0	600,000	0	600,000
Civil Service Board	7,500	600	0	8,100
Total General Administration	**2,097,955**	**901,918**	**0**	**2,999,873**
Municipal Court	**1,521,863**	**197,441**	**0**	**1,719,304**
Finance				
Administration	708,274	65,427	0	773,701
Accounting and Payroll	724,034	22,454	0	746,488
Budget and Utility Analysis	377,544	11,229	0	388,773
Tax	387,900	62,766	0	450,666
Business License	454,169	9,040	0	463,209
Purchasing	324,026	11,910	0	335,936
Total Finance	**2,975,947**	**182,826**	**0**	**3,158,773**
Human Resources and Risk Management	**762,010**	**113,754**	**0**	**875,764**
Development Services				
Planning and Zoning	1,501,842	65,575	0	1,567,417
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	**1,527,042**	**85,575**	**0**	**1,612,617**
Public Works				
Admin, Engineering and Drafting	1,053,112	203,902	0	1,257,014
Board of Building Code Appeals	0	0	0	0
Building Inspections and Permits	603,326	49,689	0	653,015
Sanitation	2,841,962	2,638,303	0	5,480,265
Operations	342,736	26,975	0	369,711
Streets	2,047,451	574,813	0	2,622,264
Traffic Services	853,633	255,487	0	1,109,120
Total Public Works	**7,742,220**	**3,749,169**	**0**	**11,491,389**

GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2025

General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
Parks, Recreation and Facilities				
Administration	911,821	68,187	0	980,008
Programs and Events	17,192	151,446	0	168,638
Recreation Centers and Athletics	517,232	349,519	0	866,751
Buildings Maintenance	590,155	730,196	0	1,320,351
Grounds Maintenance	1,231,726	848,006	0	2,079,732
Keep Marietta Beautiful	50,259	6,820	0	57,079
Total Parks, Rec. and Facilities	**3,318,385**	**2,154,174**	**0**	**5,472,559**
Police				
Support Services	18,518,209	2,146,543	0	20,664,752
Uniform Patrol Services	0	1,602,277	0	1,602,277
Investigative Services	0	7,347	0	7,347
Total Police	**18,518,209**	**3,756,167**	**0**	**22,274,376**
Fire				
Administration	611,430	20,933	0	632,363
Rescue	0	195,795	0	195,795
Suppression & Emergency Services	13,317,938	943,261	0	14,261,199
Prevention	1,237,615	23,390	0	1,261,005
Training	421,667	361,560	0	783,227
Apparatus Service and Maintenance	0	16,140	0	16,140
Total Fire	**15,588,650**	**1,561,079**	**0**	**17,149,729**
Non-Departmental	**(2,568,838)**	**11,221,108**	**1,500,000**	**10,152,270**
Total Operating Budget	**$51,483,443**	**$23,923,211**	**$1,500,000**	**$76,906,654**

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.

CITY 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	FY23 Actual	FY24 Estimate	FY25 Budget
Meetings Held:			
Council - Regular	12	12	12
Council - Special	6	3	6
Council Committees	85	84	85
Special Called City Council Agenda Work Sessions	12	12	13
Board of Lights & Water - Regular	11	11	11
Board of Lights & Water - Special	1	1	0
Board of Lights & Water Committees	5	5	5
Civil Service Board	2	3	3
Filings:			
Contracts	68	100	95
Deeds	39	40	50
Ordinances	34	40	50
Resolutions	5	10	10
Clerk of Superior Court	4	10	10
Open Records Requests	398	400	400
Economic Development:			
One-on-One Dialogues with Georgia Econ. Dev. Partners	70	90	100
Private Business Prospect Interactions	60	60	60
Special Projects (Design Studio, Guides, Business Spotlight, etc.)	12	25	25
Print Media Outreach	6	6	6
Industries or Business Retention and Expansion Program (BREP) Visits	250	280	300

GOALS ACCOMPLISHED

- Marietta is the second oldest Tree City in the State of Georgia and has held the designation of a Tree City USA Community for fourty consecutive years.
- Received grant awards for the Franklin Gateway Bridge, and East Dixie Avenue Trail.
- The City of Marietta was awarded $8.8 million in grant funding through the Atlanta Regional Commission's (ARC) Transportation Improvement Program for the construction of Phase 1 of the Rottenwood Creek Trail.
- Southeastern Museum Conference (SEMC) announced Collections Manager for the Marietta History Center as the 2024 Program Committee Co-Chair. The Program Committee Co-Chair works closely with the Program Administrator and assists with providing informational, administrative, and organizational support to the Program Committee at large throughout the year.
- The Marietta History Center won Best of Cobb: Museum 2024.
- Executed annual city events including the 46th Annual May-Retta Daze Festival, the 46th Annual HarvestFest & Scarecrows, 29th Annual Taste of Marietta, 8th Annual 5K-Shamrock Shuffle, Chalktoberfest, Veterans Day Parade, Let Freedom Ring - Fourth of July Parade, Art in the Park, and more.
- Obtained status as a PlanFirst Community through the Department of Community Affairs. This designation honors communities that have consistently and successfully implemented their local comprehensive plans.
- Created and executed a Downtown Parking Communication Initiative.
- Produced an estimated 15 Business Spotlights and Downtown Highlights.
- Facilitated the Development of the Mountain-to-River Trail (M2R) Activation Study. The study commenced in August 2023 and concluded in May 2024.

GENERAL ADMINISTRATION

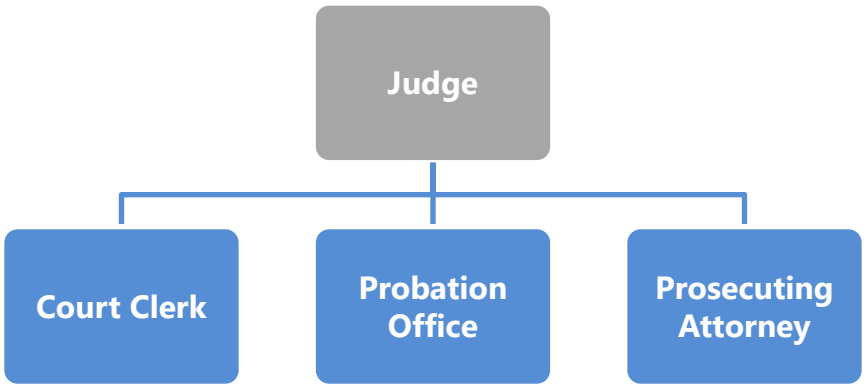
EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	1,381,179	1,491,144	1,897,217	2,012,686	2,097,955
Operating Services	631,901	680,662	812,737	951,826	901,918
Capital	0	175,672	0	0	0
Total Budget	**2,013,080**	**2,347,478**	**2,709,954**	**2,964,512**	**2,999,873**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	1	1	1
Economic Development Project Mgr. I/II	0	0	1	1	1
Project Manager Business Retention I/II	0	0	1	1	1
City Clerk	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Records Clerk	1	1	1	1	1
Civil Service Members	5	5	5	5	5
Total Budgeted Positions	**25**	**25**	**28**	**28**	**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 online portal for citizens to conduct public records searches, print public documents, and make payments online.
- Develop print materials that explain procedures and what to expect when attending court, making this information available on the Municipal Court webpage.

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

- Work with IT and SAGES to create a webpage where attorneys can upload documents to file with the Court.
- Provide attorneys with electronic filing capabilities for court pleadings.
- Develop polices and procedures to facilitate bond company email notifications for upcoming hearings.
- Consolidate documents into the case management system and implement Clerk policies to guide the process.

III. 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	FY23 Actual	FY24 Estimate	FY25 Budget
Traffic - Local Ordinances			
Traffic Citations/Accusations Issued	11,800	8,160	11,500
Cases Filed	7,500	6,996	7,500
Non-Jury Trials Held	435	588	550
Cases Disposed during the Fiscal Year	8,620	7,740	8,200
% of Cases Filed and Disposed in the Same Fiscal Year	86%	85%	85%
New Probation and Diversion Cases	270	288	275
Probation and Diversion Cases Disposed	185	120	160
Photo Enforced Violations			
Photo-Enforced Red-light Violations Issued	11,900	16,104	16,000
Photo-Enforced School Bus Violations Issued	3,950	4,536	4,500
Photo-Enforced and Parking Appeals Heard	324	288	300
% of Collection Rate (Photo Red-light/School Bus)	88%	88%	88%
Parking			
Parking Violation Notices Issued	4,120	4,044	4,100

GOALS ACCOMPLISHED

- Installed chip-reader enabled credit card machines in payment area.
- SAGES open records online search portal, went live in March 2024.
- Completed major upgrade of e-Court case management software.
- Continued development of SAGES portal, which will allow attorneys to file case documents.
- Installed and went live with a new photo-enforced redlight camera at the intersection of Highway 41 and the Canton Road Connector.

MUNICIPAL COURT

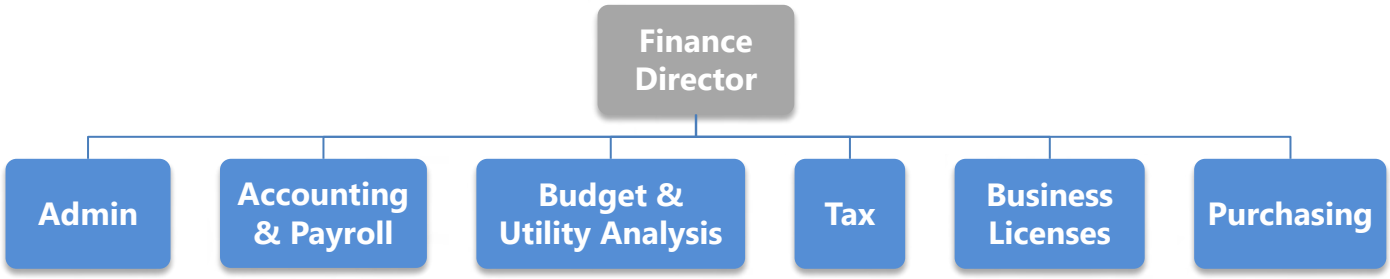
EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	998,667	1,053,106	1,075,756	929,799	1,521,863
Operating Services	101,642	145,675	157,262	138,938	197,441
Total Budget	**1,100,309**	**1,198,781**	**1,233,018**	**1,068,737**	**1,719,304**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	0	0	0	0	7
Deputy Court Clerk I/II/III	7	7	7	7	0
Probation Office Supervisor	1	1	1	1	1
Probation Officer	2	2	2	2	2
Probation Assistant	1	1	1	1	1
Legal Assistant	1	1	1	1	1
Judge	1	1	1	1	1
Prosecuting Attorney	1	1	1	1	1
Total Budgeted Positions	**18**	**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

- 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.
- Provide ongoing support to City departments to ensure fulfillment of goals set forth in the City Council Mission & Statement of Goals.

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 developing cost efficient programs and asset evaluation procedures.
- Enhance and work to update asset management reporting.
- Use key performance indicators (KPI) to track liquidity, cash flow, and address operational risks.

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.
- Restructure the credit card utilization process.

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 partial property tax payments to reduce the overall financial impact of the customer.
- Implement credit card processing for Business License Division.

FINANCE

PERFORMANCE MEASUREMENTS

Measurement	FY23 Actual	FY24 Estimate	FY25 Budget
% of Invoices Paid (within 30 days of receipt)	91%	92%	92%
% Budget Adjustments Processed (within 24 hours of approval/receipt)	100%	99%	100%
Budget & Travel Procedures Training Classes Executed	1	1	1
Attendees at Budget Procedures Training Classes	21	15	18
Attendees at Budget Hearing	9	4	5
Tax Payments Processed	21,788	22,355	22,645
Tax Payments Processed (per employee)	7,263	7,452	7,548
% Tax Payments Received by Fiscal Year End	99%	99%	99%
Business Licenses Issued	8,408	8,077	8,243
Business License Renewals Processed (per employee)	4,204	3,549	4,127
Business License Compliance Revenue Collected	$509,300	$744,293	$626,797
Purchase Orders Processed	1,588	1,458	1,398
Purchase Orders Processed (per employee)	454	417	400
Field Purchase Orders Entered	1,717	1,868	2,500
New Vendor Applications Processed	325	334	305
% Purchase Requests Processed into a PO (within 4 week span)	97%	98%	95%

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, 2023, a honor awarded for the 31st year.
- Received a Certificate of Achievement from GFOA for the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2024, a honor awarded for the 35th consecutive year.
- Finance personnel participated in various state, local, and private professional development opportunities sponsored by GABTO, GATO, GAPPT, GFOA, GGFOA, GPAG, NGIP, and Central Square.
- Awarded contract to BidNetDirect to start publishing bid solicitations online for the Purchasing Division.
- Updated the Purchasing manual, and made it accessible online via gemNet.
- Increased the Field Purchase Order (FPO) threshold from $500 to $1,000; and the bid threshold from $5,000 to $25,000 for Accounting and Purchasing.
- Completed the process to allow Accounts Payable to pay vendors through electronic funds transfers (EFT), with the goal of gradually reducing paper check production.
- Budget Division continued hosting in-person planning events for the FY2025 budget year. This included department planning meetings, budget procedures training, and the annual Public Hearing.
- Budget Division implemented one-on-one review meetings with all areas, providing department heads the opportunity to review proposed budgets and discuss potential adjustments prior to City Council and Mayoral review.
- Budget updated travel and training internal policies and procedures to streamline the review process. Also updated the internal review processes for motorized vehicles and fleet related capital items.
- Budget Division personnel maintained their Level I Finance Officer certifications by completing bi-annual continuing education courses.
- Utility Analysis developed a database for revenue and cost forecasting.
- Tax Division worked with the IT Department and Central Square to provide citizens with tax relief as mandated by the State of Georgia Homeowner's Tax Relief Grant.
- Business License onboarded a new credit card payment system.

FINANCE

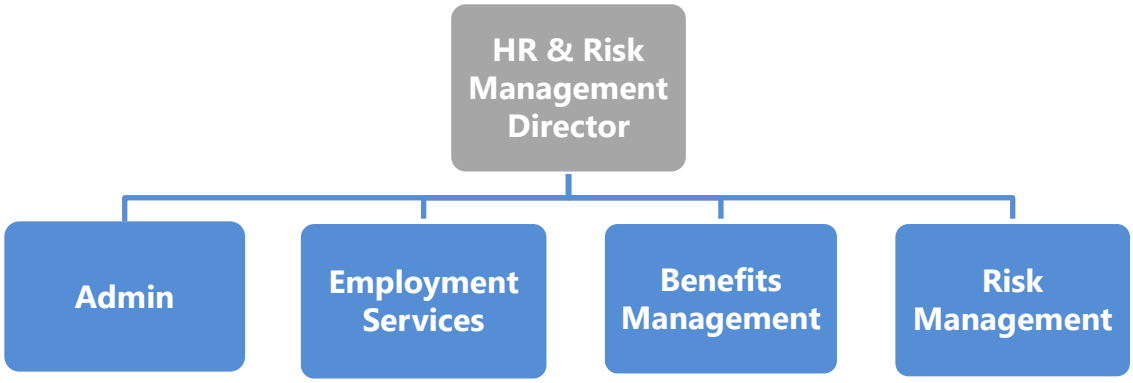
EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	2,210,581	2,357,337	2,612,116	2,758,404	2,975,947
Operating Services	95,330	102,711	129,524	116,120	182,826
Total Budget	**2,305,911**	**2,460,048**	**2,741,640**	**2,874,524**	**3,158,773**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Finance Director	1	1	1	1	1
Administrative Coordinator	1	1	1	1	1
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	2	2
Revenue Compliance Officer	1	1	1	1	1
Revenue Processing Agent	2	2	2	2	2
Purchasing Supervisor	1	1	1	1	1
Purchasing Agent I/II/III	3	3	3	3	3
Total Budgeted Positions	**31**	**31**	**31**	**32**	**32**

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 strive to provide outstanding Human Resource services to our employees and retirees, while taking an active role in contributing to their overall wellness. Consistently administer employment services, benefits, and risk management functions with equity, integrity, and excellence.

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 new applicant tracking and onboarding system that is web-based to improve the efficiency of the recruitment and onboarding process.

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 and review 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.

HUMAN RESOURCES AND RISK MANAGEMENT

PERFORMANCE MEASUREMENTS

Measurement	FY23 Actual	FY24 Estimate	FY25 Budget
Number of Applications Received	2,670	4,680	3,100
Number of Positions Filled	160	190	150
Average Number of Job Vacancies per Month	13	16	12
Number of Total Separations	143	140	135
Number of Approved Retirements	25	28	28
Workers' Compensation Claims:			
Medical Only	49	50	57
Indemnity	4	10	14
Reporting Purposes Only	9	10	10
Number of Liability Claims	33	25	25
Number of Auto Claims	35	30	35

GOALS ACCOMPLISHED

- Successfully launched the WellStar Marietta Employee Clinic and Humana Medicare Advantage Plan.
- Maintained drug-free workplace status by successfully completing an E-Verify and I-9 audit.
- Integrated a new Human Resources training program to assist with employee development and compliance.
- Implemented a new onboarding and applicant tracking system.
- Hosted three on-site wellness events: mobile mammograms, skin cancer screenings, and a financial wellness week.
- Partnered with CALM to provide additional mental health resources via the CALM mobile application.

HUMAN RESOURCES AND RISK MANAGEMENT

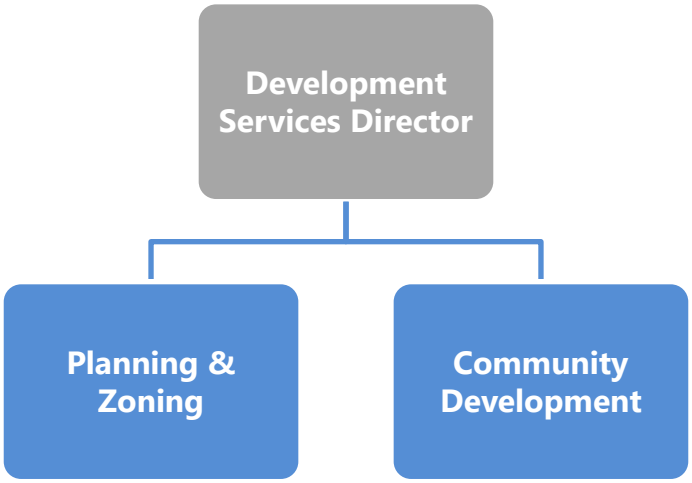
EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	589,993	631,463	598,757	687,680	762,010
Operating Services	46,764	153,329	91,598	112,740	113,754
Total Budget	**636,757**	**784,792**	**690,355**	**800,420**	**875,764**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Director of Human Res. & Risk Mgmt.	1	1	1	1	1
Administrative Assistant I (1 Part-Time)	0.5	0.5	0	0	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	1	1	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, vitality, and quality of life in the City of Marietta by providing professional 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.
- Encourage the redevelopment of primary commercial 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, such as the Comprehensive Plan, MU2 LCI Study, and Envision Marietta LCI Study-Major Update 2019

- Complete the Roswell Streetscape Project and Franklin Gateway streetscape improvements.
- Implement goals outlined in the revised Envision Marietta LCI Study-Major Update 2019.

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

- Review and amend the commercial corridor design overlay district to enhance existing regulations, protect neighboring residential areas, and reduce development pressures on historic districts.
- Review and amend regulations to eliminate nuisances and enhance the quality of housing.
- Analyze and amend residential infill development regulations to encourage development of affordable housing.

DEVELOPMENT SERVICES

PERFORMANCE MEASUREMENTS

Measurement	FY23 Actual	FY24 Estimate	FY25 Budget
Total Code Enforcement Cases	3,901	45,000	45,000
Court Trash & Obnoxious Vegetation Cases	9	5	5
Citations Issued	46	50	50
Rezoning Applications Processed	27	25	25
Variance Applications Processed	39	40	40
Plats Reviewed	49	50	50
Zoning Certification Letters Issued	325	360	350
Building Permits Reviewed	2,042	2,000	2,500

GOALS ACCOMPLISHED

- Updated several detailed plans and final plats for the Bluffs at Bells Ferry, Greenhouse/Laura Lake, Promenade Ridge, Townes at Marietta, Rosehill Townhomes, and Atlanta 521.
- Updated sections of the zoning ordinance to allow Council review of housing in central business district.
- Updated tree ordinance regulations to allow for landscaping in small lot subdivisions.
- Updated regulations to allow for appropriate fencing materials.

DEVELOPMENT SERVICES

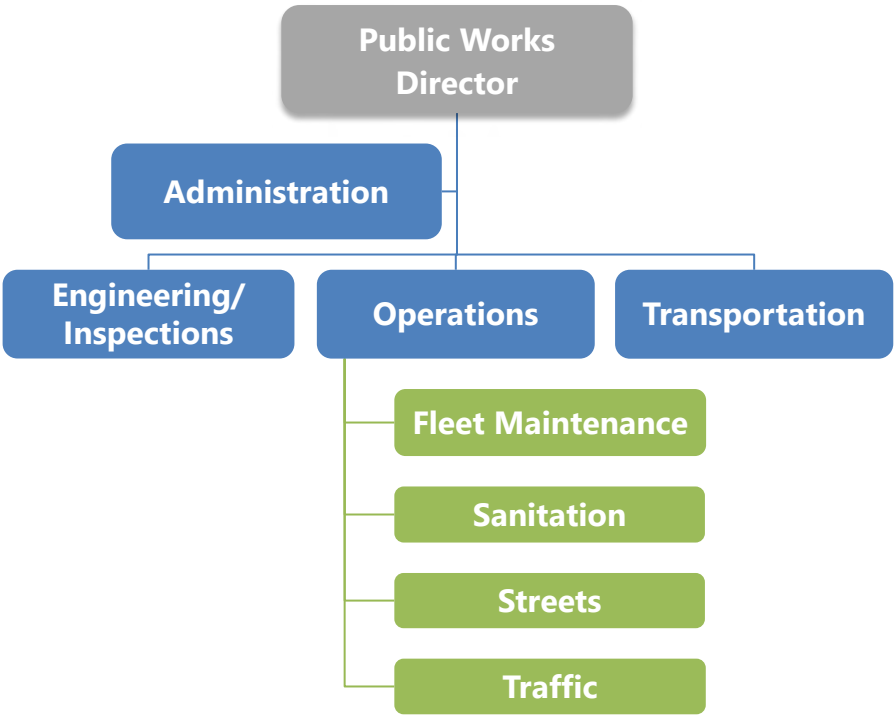
EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	1,440,975	1,584,257	1,221,871	1,329,056	1,527,042
Operating Services	74,749	84,937	43,676	55,644	85,575
Capital	3,367	1,404	0	123,510	0
Total Budget	**1,519,091**	**1,670,598**	**1,265,547**	**1,508,210**	**1,612,617**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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 I/II/III	6	6	6	6	6
Inspector Code Enforcement (1 Part-Time)	0.5	0.5	0.5	0.5	0.5
Economic Development Proj. Mgr. I/II	1	1	0	0	0
Planning & Development Specialist	1	1	0	0	0
Project Manager Business Retention I/II	1	1	0	0	0
Planning Commission Members	7	7	7	7	7
Board of Zoning Appeals Members	7	7	7	7	7
Total Budgeted Positions	**32.5**	**32.5**	**29.5**	**29.5**	**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 mobility

- Complete streetscape improvement projects for Powder Springs Road and Fairground Street; to include a landscaped median, 6-to-8-foot sidewalks, streetlights, street trees, and other streetscape elements

II. Utilize technology to increase solid waste and recycling collection efficiency to meet current and future demands

- Complete the transition to once weekly solid waste collection using roll carts.
- Begin recycling collection efficiency by converting to roll carts and using automated vehicles.

III. Develop a business environment to attract and cultivate a highly skilled workforce

- Develop a succession plan and acquire more training and certifications for Building Inspections and Engineering staff.
- Maintain the ASE Blue Seal Certification to show our user departments Fleet's commitment to excellence.

IV. 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.

PUBLIC WORKS

PERFORMANCE MEASUREMENTS

Measurement	FY23 Actual	FY24 Estimate	FY25 Budget
Potholes Repaired and Filled	200	220	230
Sidewalk Repair and Installation Completed (square feet)	1,975	2,000	2,500
Street Resurfacing (miles)	7.2	6.8	7.0
Fleet Availability (per month)	70%	83%	80%
ASE Certifications	55	58	60
Fleet Work Orders Completed	4,738	4,500	4,500
Employee Training and Certification Hours	1,265	2,000	2,000
FEMA Flood Plain Community Rating System Score	7	7	7
Solid Waste Collected Annually (tons)	11,000	12,000	13,500
Recycling Collected Annually (tons)	1,400	1,450	1,550
Work Zone Safety Inspections	75	115	125
Permit Applications Processed in a Business Day	95%	100%	98%

GOALS ACCOMPLISHED

- Traffic maintained a 98% operating efficiency for fire and emergency pre-emption services for 125 signalized intersections.
- Maintained a class seven community rating for flood insurance, this improvement generates savings for Marietta residents.
- Maintained issuing authority status with the Georgia Soil and Water Conservation Commission (GSWCC) for land disturbance activity permits.
- Developed an in-house training program for Commercial Driver License (CDL) applicants and employees.
- Obtained national accreditation from the American Public Works Association (APWA). This accreditation formally verifies and recognizes Public Works as being in full compliance with the recommended management practices set forth in the APWA Public Works Management Practices Manual.
- Building Inspections awarded the Building Department Recognition (BDR) by the International Accreditation Service (IAS), for demonstrating a commitment to service, safety and continuous improvement. Honorees are recognized for quality processes related to permitting, plan review, inspection, and property maintenance code enforcement services.

PUBLIC WORKS

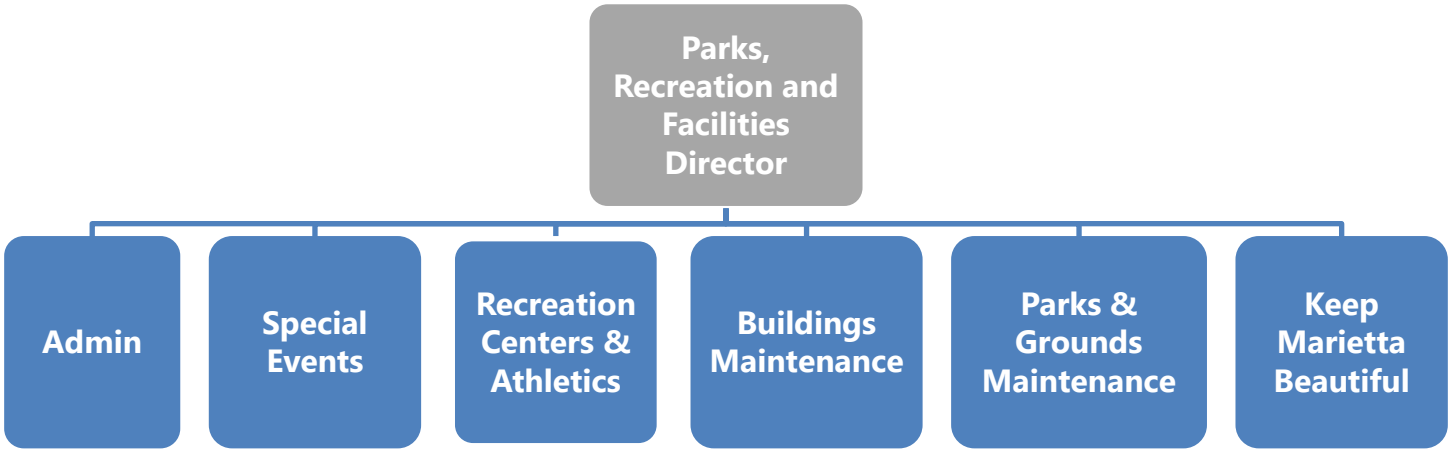
EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	5,165,879	4,893,273	5,271,077	5,982,821	7,742,220
Operating Services	2,276,483	2,748,969	3,249,340	3,280,396	3,749,169
Capital	566,404	121,822	855,358	698,810	0
Total Budget	**8,008,766**	**7,764,064**	**9,375,775**	**9,962,027**	**11,491,389**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Director of Public Works	1	1	1	1	1
Permits and Inspections Coordinator	1	1	1	1	1
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	0
Storm Water Inspector	0	0	0	0	1
Assistant Building Official Examiner	0	0	0	0	1
Senior Inspector Building Trades I/II/III	2	2	2	0	0
Plans Examiner I/II/III	1	1	1	1	0
Inspector Building Trades I/II/III	2	2	2	4	4
Permit Technician I/II/III	2	2	2	2	2
Supervisor Sanitation	1	1	1	1	1
Admin. Assistant I/II - 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 user base 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.
- 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 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 in the City limits by planting and educational programs.
- Increase impact of Keep Marietta Beautiful through volunteer recruitment, environmental projects, 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 to provide great visitor experiences for tournament attendees.
- Take proactive measures to protect assets through capital planning and preventative maintenance schedules.
- Utilize the maintenance management system to improve inventory management of parks, grounds and buildings supplies, equipment, and other infrastructure.

IV. Enhance and expand electronic media communications

- 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.
- Work with other departments like IT to ensure that security and web-based mechanical systems are updated.
- Continue creating program and event web links and keep REC1 software updated to make online registration and navigation seamless.

PARKS, RECREATION AND FACILITIES

PERFORMANCE MEASUREMENTS

Measurement	FY23 Actual	FY24 Estimate	FY25 Budget
Parks & Recreation:			
Youth Basketball League Program Participants	311	342	350
Camp Participants	320	329	380
Concerts on the Square	15	16	15
Festivals on the Square	9	9	9
City Special Events	3	8	7
City Supported Non-profit Special Events/Runs	45	38	45
Recreation Centers Weekly Hours of Operation	95	95	95
Keep Marietta Beautiful Cleanup and Environmental Projects	6	7	6
Buildings & Grounds Maintenance:			
Projects	24	21	24
Work Orders	1,419	1,527	1,550
Vandalism Incidents	10	18	18

GOALS ACCOMPLISHED

- Parks, Recreation, and Facilities received the Tree City USA award from the Georgia Forestry Commission for the 40th consecutive year. Marietta is the second oldest Tree City in Georgia.
- Renovated the Brumby Hall Knot Garden.
- Keep Marietta Beautiful received the President's Circle Award and Governor's Circle Award recognition.
- Increased revenue through attendance and programs at recreation facilities in the City of Marietta.
- Received a BOOST grant award for he 3rd consecutive year to help fund summer day camp programs.
- Continued partnering with the Marietta Arts Council and expanded student art displays in eight city parks.

PARKS, RECREATION AND FACILITIES

EXPENDITURE SUMMARY

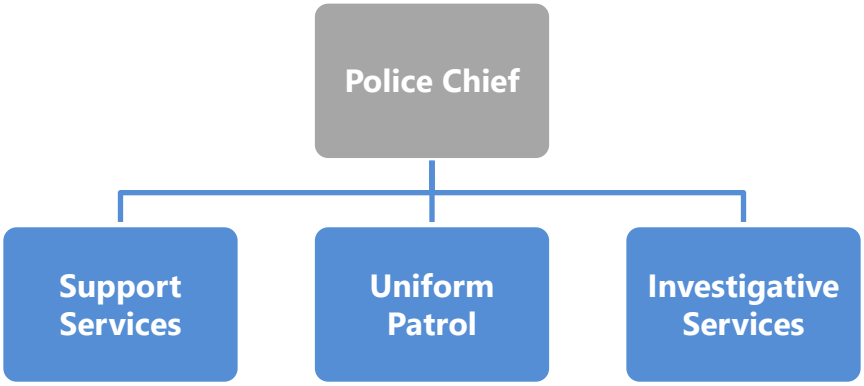
Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	2,113,487	2,185,387	2,576,403	2,842,197	3,318,385
Operating Services	1,505,384	1,727,688	1,953,064	2,012,360	2,154,174
Capital	202,921	457,553	784,990	776,757	0
Total Budget	**3,821,792**	**4,370,628**	**5,314,457**	**5,631,314**	**5,472,559**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Director Parks, Rec. and Facilities	1	1	1	1	1
Deputy Director of Parks, Rec. and Facilities	1	1	1	1	1
Administrative Assistant II	1	1	1	1	1
Community Engagement Supervisor	1	1	1	1	1
Recreation Supervisor	1	0	0	0	0
Recreation Coordinator	1	1	1	1	1
Recreation Leader	1	1	1	1	1
Recreation Leader (1 Part-Time)	0.50	0.50	0.50	0.50	0.50
Community Recreation Supervisor - Custer Park	1	1	1	1	1
Recreation Specialist - Custer Park	2	2	2	2	2
Recreation Coordinator - Custer Park	1	1	1	1	1
Recreation Coordinator - Franklin Gtwy.	1	1	1	1	1
Recreation Specialist - Franklin Gtwy.	0	1	1	1	1
Manager, Skilled Trades & Building Maintenance	1	1	1	1	1
Administrative Assistant I - Bldgs.	1	1	1	1	1
Senior Maintenance Technician I/II	1	1	1	1	1
Maintenance Technician I/II/III	4	4	4	4	4
Dpty. Dir. Parks, Rec. and Fac. - Parks & Grds.	0.75	0.75	1	1	1
Supervisor Parks & Grounds	1	1	1	1	1
Foreperson - Parks & Grounds	3	3	3	3	3
City Service Worker I/II - Parks & Grds.	11	11	11	11	11
Total Budgeted Positions	**35.25**	**35.25**	**35.50**	**35.50**	**35.50**

In FY2020-22, the Manager, Parks and Grounds reclassified as the Deputy Director, Parks and Grounds, received 75% funding allocation in the General Fund and 25% from the City Parks Bond Fund. For FY2023-25, 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

- Identify locations within each of the four police zones to host town halls and two educational meetings.
- Advertise 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.
- Perform monthly review of statistics and accountability program (MSTAR) by zone majors and specialized units for their area of primary focus.
- 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	FY23 Actual	FY24 Estimate	FY25 Budget
Compliance Rate with National and State Certification Standards	100%	100%	100%
% of Vehicle Purchases for Personal Patrol Vehicle Program (PPVP)	100%	90%	100%
Crimes Against People	733	621	600
Crimes Against Property	2,198	1,995	1,900
Crimes Against Society	675	587	575

GOALS ACCOMPLISHED

- Continued to expand the stationary License Plate Readers (LPR) to identify stolen property and wanted persons within the City and added a gunshot detection tool at Marietta High School.
- Personal Patrol Vehicle Program (PPVP) maintained by using approved funding to purchase (14) marked and unmarked 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.
- Maintained a Co-Responder program, designed to address mental health crisis calls within the City of Marietta community. Part of the Mental and Emotional Wellbeing Initiative launched last year.
- Increased the K9 Unit by two, both teams are certified in narcotics detection, tracking, article search, obedience, and criminal apprehension.
- Nominated twice by the Cobb County Chamber of Commerce for two officer's achievements, one of which received the Outstanding Community Contribution award for their work with mental health concerns.
- Various Police Majors hosted Town Hall Meetings within MPD City zones.

POLICE

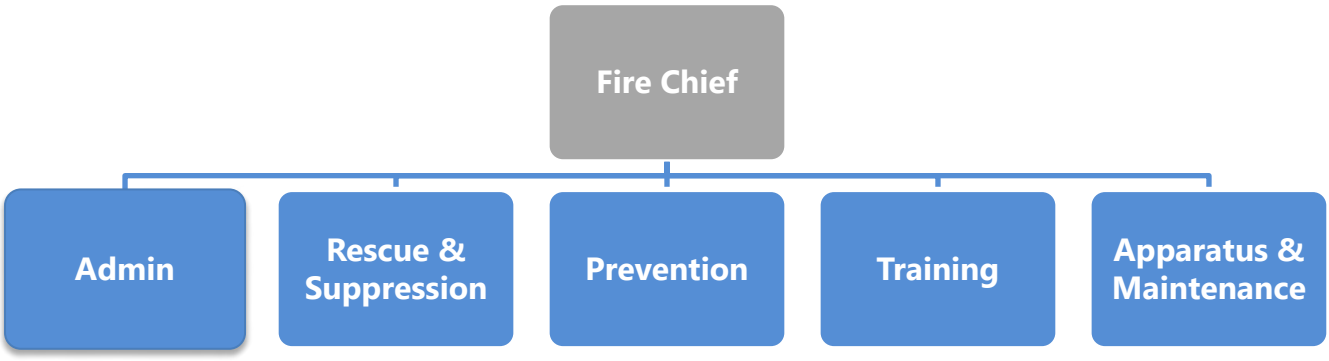
EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	14,260,992	14,641,568	14,927,815	16,057,090	18,518,209
Operating Services	2,259,144	3,157,608	3,036,532	3,287,402	3,756,167
Capital	441,408	676,546	291,899	883,897	0
Total Budget	**16,961,544**	**18,475,722**	**18,256,246**	**20,228,389**	**22,274,376**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	1	1	1
Supervisor of Police Services	1	1	1	2	2
Police Service Representative I/II/III	18	18	18	18	18
Support Services Technician	3	3	4	3	3
Police Analyst I/II/III	2	2	2	2	2
Fleet Maintenance Coordinator (1 Part-Time)	1	1	1	0.5	0.5
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 (4 Part-Time)	2	2	2	2	2
PAL/Community Program Coordinator	1	1	1	1	1
Public Safety Ambassador Supervisor	0	0	0	1	1
Public Safety Ambassador	12	12	12	13	13
Total Budgeted Positions	**190.5**	**190.5**	**190.5**	**192**	**192**

FIRE



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

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

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

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

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

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

FIRE

MISSION STATEMENT

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

GOALS AND ACTIONS

I. Maintain and improve the infrastructure of existing Fire Stations for longevity and response capabilities

- Initiate discussions about the useful life of current fire stations, potential replacements, and SPLOST support.
- Identify fire station remodeling needs to improve fire personnel performance, recovery, and protection of the community.
- Continue scheduled replacement of fire apparatus, ensuring availability of dependable emergency equipment.

II. Continuity and improvement of exceptional service to the community

- Increase the amount of trained and certified Firefighter Paramedics, to improve medical emergency response.
- Utilize newly completed five story training tower, and continue to encourage hands-on training and simulations.
- Maintain community engagement and collaboration with organizations to promote fire education and safety.

III. Encourage and expand efforts to promote firefighter health and wellness

- Research ways to improve mental health support for all fire personnel, and work to decrease exposure to cancer risks.
- Promote fitness, nutrition, and health awareness for all members of the fire and emergency services.
- Finalize installation of Ward No Smoke system on all fire apparatus.
- Outfit all firefighters with two sets of bunker gear, allowing for decontamination of all gear after use in every fire.

FIRE

PERFORMANCE MEASUREMENTS

Measurement	FY23 Actual	FY24 Estimate	FY25 Budget
Total Calls for Service (all incidents)	14,250	13,580	14,500
Total Fire Calls	225	288	200
Structural Fires	90	69	70
Emergency Medical Services Calls	7,750	7,638	8,000
Commercial Property Plans Reviewed	2,750	2,435	3,000
Fire Investigations	30	18	30
% of EMS Responses in 6 Minutes or Less	80%	67%	80%
% of Recruits Employed After 1 Year	100%	81%	100%
% of Uniformed Personnel who are Paramedics	63%	53%	65%

GOALS ACCOMPLISHED

- Improved the fire training facility, and officially opened the Marietta fire training tower.
- Supported Firefighters in obtaining their Paramedic Certification in order to better serve the community.
- Installed individual bedrooms in three fire stations, providing added privacy for on shift Firefighters.
- Built administrative offices for Fire personnel.
- Continued to improve mental health awareness and support within the department.
- Hosted Operation Save a Life, distributing smoke detectors and carbon monoxide alarms in collaboration with WSB-TV, Home Depot, and Kidde.

FIRE

EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	10,370,150	12,857,086	13,802,757	14,612,648	15,588,650
Operating Services	910,788	2,044,685	1,465,977	1,352,723	1,561,079
Capital	206,403	378,119	788,394	206,077	0
Total Budget	**11,487,341**	**15,279,890**	**16,057,128**	**16,171,448**	**17,149,729**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Fire Chief	1	1	1	1	1
Administrative Assistant III	1	1	1	1	1
Deputy Fire Chief	1	1	1	1	1
Deputy Fire Chief - Administration	0	0	0	1	1
Assistant Fire Chief - Suppression	3	3	3	3	3
Fire Station Captain - Suppression	6	6	6	6	6
Fire Lieutenant - Suppression	15	15	15	15	15
Master Fire Engineer/Firefighter Engineer	33	33	33	33	33
Master Firefighter/Firefighter	62	62	62	62	62
Assistant Fire Chief - Prevention	1	1	1	1	1
Administrative Assistant II - Prevention	1	1	1	1	1
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	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 FY2025 include the following: $68,000 for Brumby Hall & Gardens/GWTW; $75,000 for the Marietta-Cobb Museum of Art; $160,000 for the Marietta History Center; $75,000 for the Earl Smith Strand Theatre; $21,000 for the Georgia Symphony Orchestra; $6,000 for the Marietta Square Branding Project; $19,000 for Georgia Metropolitan Dance Theatre; $213,725 for City Services; $14,000 for the Georgia Ballet; $445,260 for the Marietta Welcome Center & Visitors Bureau; $30,000 for Cobb Landmarks; $12,000 for the Marietta Arts Council; $21,000 for Old Zion Heritage Museum; $19,000 for the Marietta Fire Museum; $7,000 for Marietta Educational Garden; $21,000 Marietta Theatre Company; $29,000 for Lemon Street Classic, Inc. $22,000 for TheatreSquare Art Alliance, $19,500 for Cobb NAACP Juneteenth Event, $15,000 Alley Stage Foundation, Inc and $50,000 for Cobb Veterans Memorial Foundation Inc.

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.

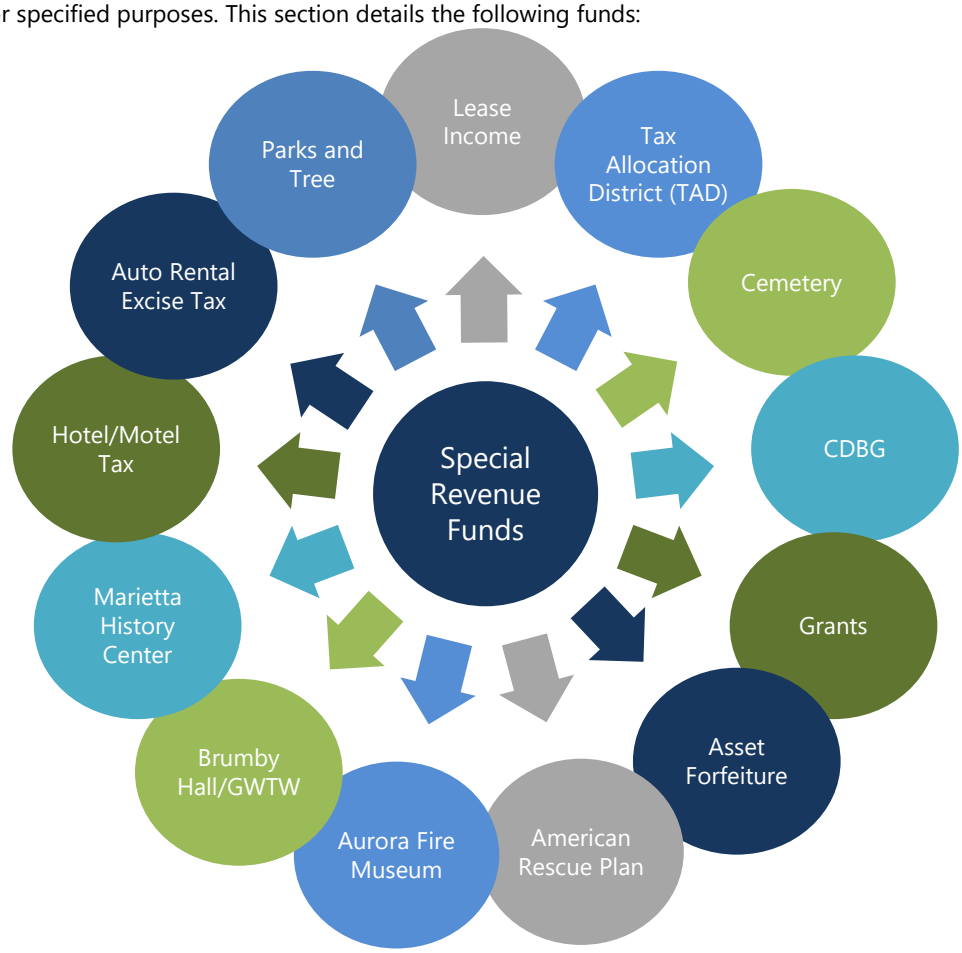
EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	0	0	0	0	-2,568,838
Local Tourism	727,243	928,540	980,263	1,202,163	1,762,917
Tourism - Cobb Convention Center	430,233	680,126	761,110	776,026	758,344
Tourism - Marietta Conference Center	43,770	1,041,712	1,165,751	1,188,597	1,161,515
Operating Services	514,619	651,926	657,602	1,733	790,202
Indirect Cost Transfer to BLW Fund	3,449,876	2,924,700	2,924,700	2,924,700	3,428,140
Transfer to Pension Fund	1,099,383	1,158,993	689,735	1,132,600	1,386,945
Transfer to Other Funds	0	0	22,778	100,082	103,185
Transfer to Self-Insurance Fund	3,606,414	3,608,494	4,737,229	3,880,290	1,829,860
Capital	0	0	0	0	1,500,000
Total Budget	**9,871,538**	**10,994,491**	**11,939,168**	**11,206,191**	**10,152,270**

Due to hiring delays, 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.

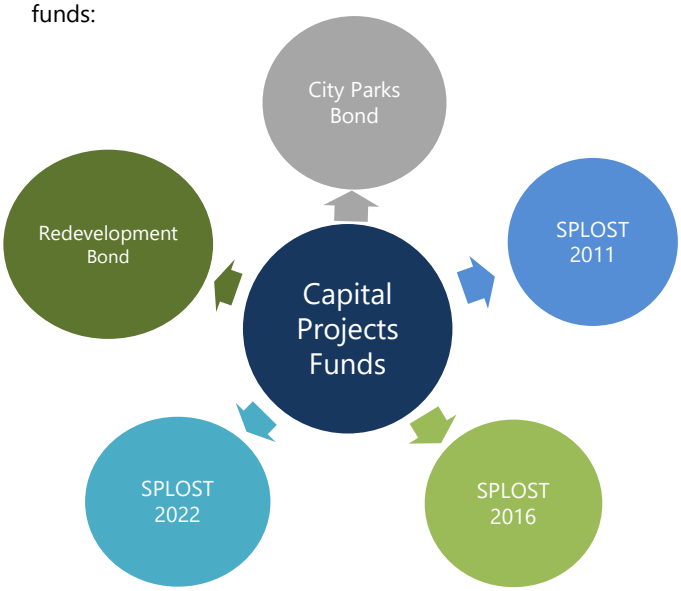
SPECIAL REVENUE FUNDS

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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	2,750,600	2,744,875	2,743,375	2,736,375	2,801,500

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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	0	0	768,449	0	0
Capital Projects	274,251	224,001	222,968	0	0
Total Budget	**274,251**	**224,001**	**991,417**	**0**	**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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	76,786	73,768	103,882	99,426	118,382
Operating Services	41,747	56,548	48,923	22,756	274,795
Capital	1,200	0	0	0	0
Total Budget	**119,733**	**130,316**	**152,805**	**122,182**	**393,177**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
City Service Worker I/II/III - 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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	0	75,000	1,670,000	0	0
Capital	0	0	2,815,255	1,457,432	0
Total Budget	**0**	**75,000**	**4,485,255**	**1,457,432**	**0**

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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	183,811	201,876	217,022	134,977	103,185
Operating Services	642,507	617,520	400,190	487,849	369,966
Capital	31,991	0	0	0	47,200
Total Budget	**858,309**	**819,396**	**617,212**	**622,826**	**520,351**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	967,687	545,468	158,158	689,055	0
Capital	562,786	0	37,745	2,287	0
Total Budget	**1,530,473**	**545,468**	**195,903**	**691,342**	**0**

ASSET FORFEITURE FUND

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

EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	1,424	4,280	9,258	14,356	15,000
Operating Services	260,386	191,349	213,951	215,426	230,000
Capital	99,074	88,841	46,687	-699	0
Total Budget	**360,884**	**284,470**	**269,896**	**229,083**	**245,000**

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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	5,538	22,928	7,655	6,843	10,000
Total Budget	**5,538**	**22,928**	**7,655**	**6,843**	**10,000**

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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	166,675	114,428	119,276	132,323	200,033
Operating Services	66,268	80,756	71,819	73,340	71,700
Capital Budget	0	0	0	31,438	0
Total Budget	**232,943**	**195,184**	**191,095**	**237,101**	**271,733**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	89,171	59,891	54,629	18,888	93,132
Operating Services	72,502	63,259	76,269	52,648	54,131
Capital	6,111	0	19,772	49,768	0
Total Budget	**167,784**	**123,150**	**150,670**	**121,304**	**147,263**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	2,178,395	3,443,675	3,853,722	3,929,246	3,839,718
Total Budget	**2,178,395**	**3,443,675**	**3,853,722**	**3,929,246**	**3,839,718**

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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	541,937	638,682	854,956	1,309,957	1,282,952
Total Budget	**541,937**	**638,682**	**854,956**	**1,309,957**	**1,282,952**

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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	6,047	8,148	9,255	27,426	40,000
Total Budget	**6,047**	**8,148**	**9,255**	**27,426**	**40,000**

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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	32,912	0	0	0	0
Operating Services	0	0	44,775	17,708	0
Capital	-32,605	1,350	1,800	603,401	0
Total Budget	**307**	**1,350**	**46,575**	**621,109**	**0**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Deputy Director, Parks & Grounds	0.25	0.25	0.00	0.00	0.00
Total Budgeted Positions	**0.25**	**0.25**	**0.00**	**0.00**	**0.00**

In FY2020-22, the Manager, Parks and Grounds reclassified as the Deputy Director, Parks and Grounds, received 25% of funding from the City Parks Bond Fund and 75% from the General Fund. For FY2023-25, 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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	0	0	0	0	200,954
Capital	-4,191	-37,780	667	-174	750,000
Total Budget	**-4,191**	**-37,780**	**667**	**-174**	**950,954**

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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Capital	2,564,725	880,437	1,489,049	2,306,587	0
Total Budget	**2,564,725**	**880,437**	**1,489,049**	**2,306,587**	**0**

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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	618,856	595,416	707,705	0	0
Operating Services	49,671	86,546	147,107	1,722	0
Capital	11,202,857	9,589,045	16,301,991	754,569	0
Total Budget	**11,871,384**	**10,271,007**	**17,156,803**	**756,291**	**0**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Transportation Project Engineer	2	3	3	0	0
Transportation Project Manager	1	1	1	0	0
Transportation Project Inspector I/II/III	2	2	2	0	0
Budget Analyst	0	1	1	0	0
Transportation Accounting Coord. I/II/III	1	0	0	0	0
Deputy Director of PW - Transportation	1	0	0	0	0
Total Budgeted Positions	**7**	**7**	**7**	**0**	**0**

Starting in FY24, all SPLOST personal services expenditures were reallocated from SPLOST 2016 to SPLOST 2022.

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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	0	0	0	636,856	807,148
Operating Services	0	0	446	625,251	8,860,184
Capital	0	214,427	4,344,767	13,377,423	7,977,566
Total Budget	**0**	**214,427**	**4,345,213**	**14,639,530**	**17,644,898**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Transportation Project Engineer	0	0	0	2	2
Senior Transportation Project Engineer	0	0	0	1	1
Transportation Project Manager	0	0	0	1	1
Transportation Project Inspector I/II/III	0	0	0	2	2
Budget Analyst	0	0	0	1	1
Total Budgeted Positions	**0**	**0**	**0**	**7**	**7**

Starting in FY24, all SPLOST personal services expenditures were reallocated from SPLOST 2016 to SPLOST 2022.

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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Capital	964,653	2,600,315	393,987	1,834,503	0
Total Budget	**964,653**	**2,600,315**	**393,987**	**1,834,503**	**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 FY25 are as follows:

Bond Issue	Principal	Interest	Total
Parks 2015 Refunding	1,615,000	270,750	1,885,750
Redevelopment 2020 Refunding	3,890,000	784,746	4,674,746
Total	5,505,000	1,055,496	6,560,496

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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	6,866,443	6,628,658	6,616,423	6,616,463	8,538,234

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:

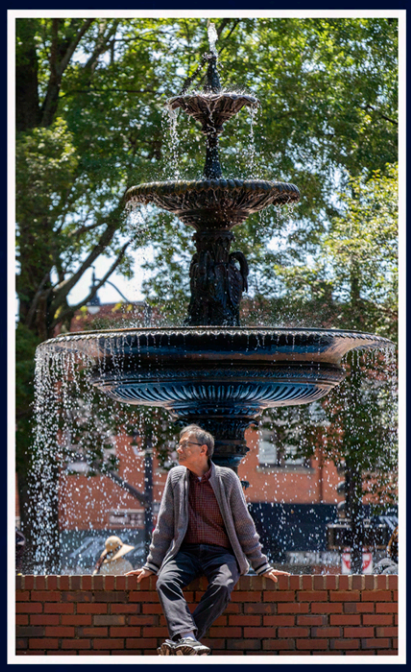
Assessed valuation of taxable property	5,557,339,951
Debt limit: 10% of assessed value	555,733,995
Less: Debt applicable to debt limit	50,990,000
Legal debt margin	504,743,995



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COMMUNITY



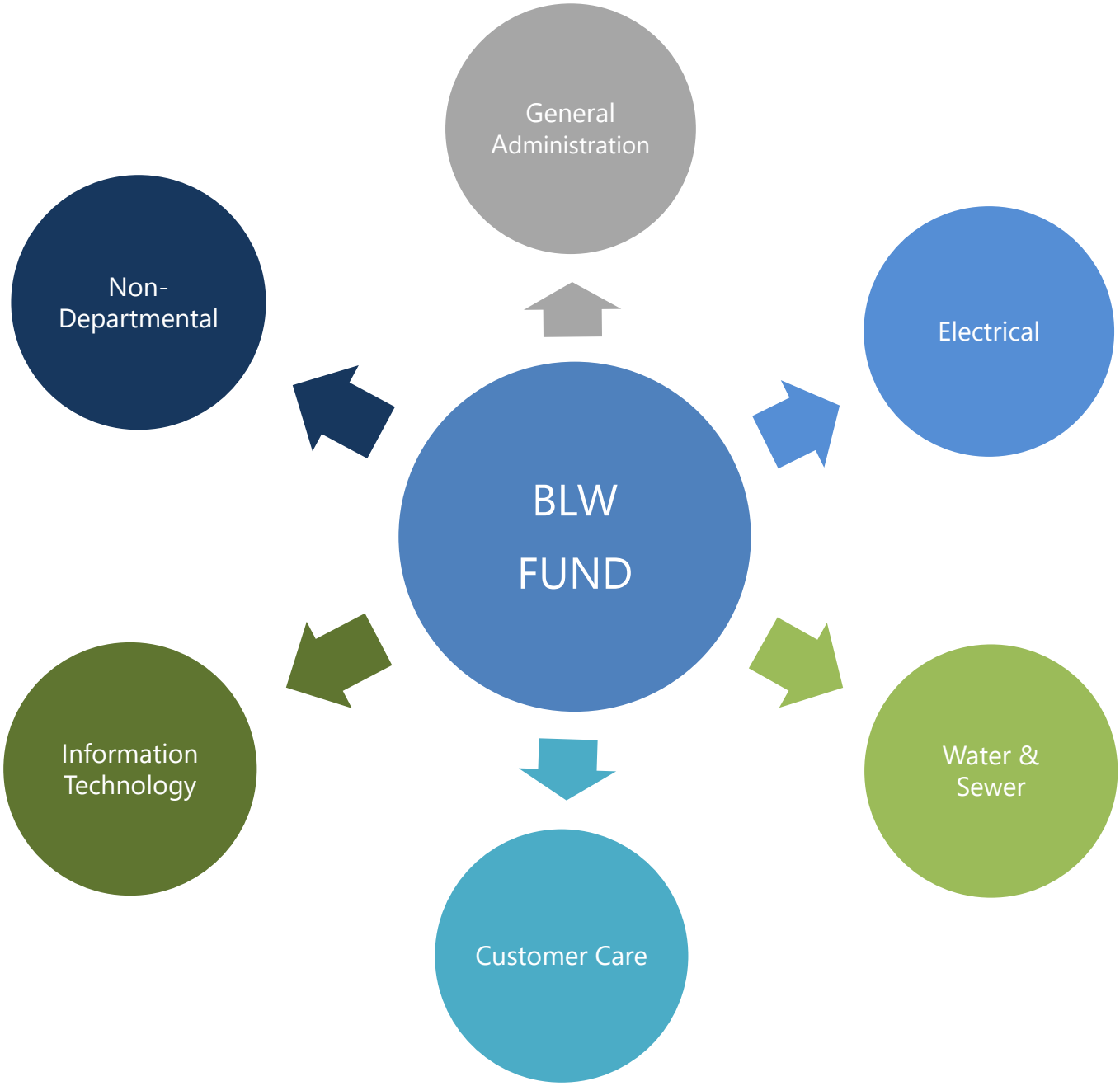


CITY OF MARIETTTA, GA.

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:



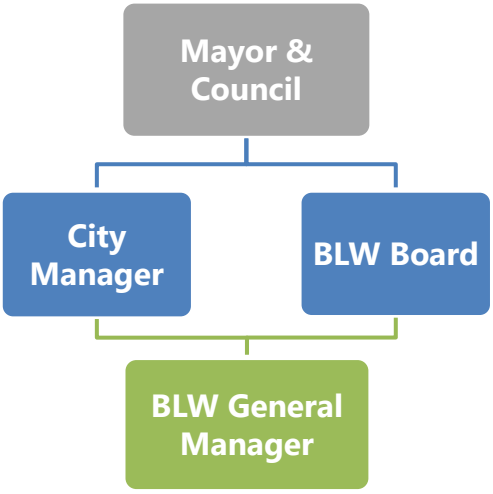


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BOARD OF LIGHTS AND WATER FUND
SUMMARIZED OPERATING BUDGET FY2025

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	351,758	154,775	0	506,533
Board Attorney	0	30,000	0	30,000
Total General Administration	**381,158**	**205,575**	**0**	**586,733**
Electrical				
Administration	458,144	201,230	0	659,374
Engineering	1,707,773	274,278	4,171,413	6,153,464
Marketing	262,362	80,497	0	342,859
Warehouse	461,587	54,010	61,280	576,877
Distribution	6,699,115	3,134,219	2,144,485	11,977,819
Operations & Maintenance	2,046,620	390,386	162,947	2,599,953
Cost of Goods Sold	0	72,774,499	0	72,774,499
Total Electrical	**11,635,601**	**76,909,119**	**6,540,125**	**95,084,845**
Water and Sewer				
Administration	710,917	162,159	51,000	924,076
Engineering	576,159	109,655	0	685,814
Pump Station Maintenance	209,619	22,660	0	232,279
Meter Maintenance	599,485	49,950	455,250	1,104,685
Water Distribution	832,849	444,559	1,799,000	3,076,408
Waste Water Collection	1,126,869	406,409	3,694,000	5,227,278
Cost of Goods Sold	0	23,905,687	0	23,905,687
Total Water and Sewer	**4,055,898**	**25,101,079**	**5,999,250**	**35,156,227**
Customer Care				
Administration	484,975	213,409	0	698,384
Customer Service	1,727,869	482,766	0	2,210,635
Meters and Services	896,378	121,772	142,110	1,160,260
Mail and Copy Center	135,560	690,143	0	825,703
Total Customer Care	**3,244,782**	**1,508,090**	**142,110**	**4,894,982**
Information Technology (IT)				
IT	1,364,557	1,857,953	15,000	3,237,510
Network Services	1,007,981	2,153,309	422,674	3,583,964
Service Desk	203,167	136,118	0	339,285
Total Information Technology	**2,575,705**	**4,147,380**	**437,674**	**7,160,759**
Non-Departmental	**(350,673)**	**21,989,009**	**0**	**21,638,336**
Total Operating Budget	**$21,542,471**	**$129,860,252**	**$13,119,159**	**$164,521,882**

BLW GENERAL ADMINISTRATION



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

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

The BLW has an annual budget of $164 million and currently employs approximately 198 people. It is the largest municipal utility in the State, serving 47,557 customers in electrical, 18,173 in sewer, and 19,420 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 managing costs

- Increase revenues and sales margins through new marketing programs, economic development initiatives, new customers, 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.
- Utilize new technology to enhance planning, service delivery, operations, and customer service.
- Implement BLW strategy and goals for Fault Detection Isolation and Restoration (FDIR) and metering.

III. Develop 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.

IV. 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.

GENERAL ADMINISTRATION

PERFORMANCE MEASUREMENTS

Measurement	FY23 Actual	FY24 Estimate	FY25 Budget
Meetings Held:			
Board of Lights and Water – Regular	11	11	11
Board of Lights and Water – Special	1	1	0
Board of Lights and Water Committees	5	5	5
Resolutions Executed	5	10	10

GOALS ACCOMPLISHED

- Successfully completed $14.1 million in capital projects for electric, water, and sewer infrastructure.
- Information Technology implemented SCADA improvements, significantly increased network and internet speed, improved security, enhanced operations for walk-in customers, upgraded servers to Windows 2016, updated Trimble, replaced analog cameras with IP and expanded network for additional cameras, and installed new VPN as secure network for Tantalus.
- Customer Care maintained consistent collection practices to ensure continued reduction of bad debt ratio, and reduced manual meter readings through the installation of four meter-reading collection devices. Improvements were also made to the administration building, this included landscaping and aesthetics, and providing upgraded security for customers and staff.
- Marketing had one Customer Choice win, completed 2,098 residential customer online energy audits, provided $4,685 in energy efficiency rebates, performed billing reviews for all key account customers, maintained consistent community involvement with various schools, clubs, and organizations to strengthen and expand business relationships.
- Marietta Power recertified as a Reliable Public Power Provider (RP3) for another consecutive year; maintained Diamond level, the highest degree of safe and reliable service; and the Jeff Cook Award was also received for safety excellence from the Electric Cities of Georgia. Power also observed the Georgia lineman and national lineman appreciation days, Marietta safe digging month, and Public Power week. Mutual aid and storm restoration was provided to three Georgia cities and one Kentucky city during the months of January, March, August, and September.
- Water & Sewer consecutively received the Distribution System of Excellence Award at the Gold/Platinum level from the Georgia Association of Water Professionals (GAWP), the Platinum status was awarded for more than five years in a row. Water and Sewer maintained compliance with State and Federal regulations to ensure safe drinking water, improve system reliability, and stream water quality; and also observed Clean Water week.
- Focused on work force development by attaining annual professional, technical, and safety standards certifications according to Federal and State requirements, which ensures quality and exceptional customer service.

GENERAL ADMINISTRATION

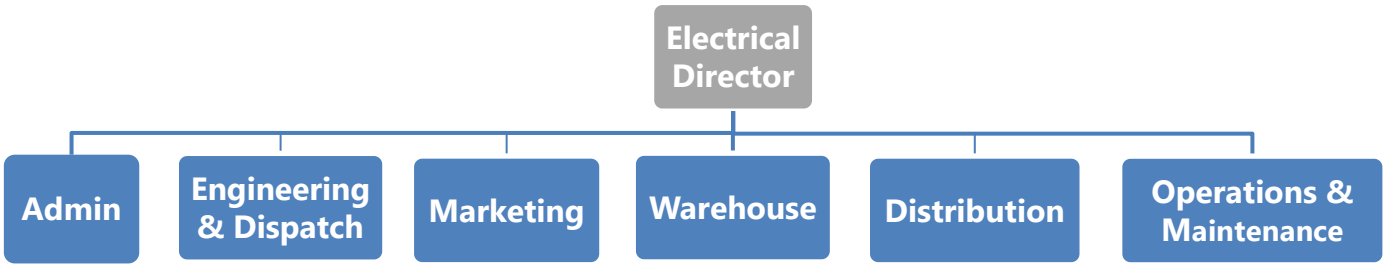
EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	326,277	343,298	350,972	371,109	381,158
Operating Services	94,950	126,817	125,149	138,837	205,575
Capital	27,400	16,852	2,476	77,116	0
Total Budget	**448,627**	**486,967**	**478,597**	**587,062**	**586,733**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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 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. Proactively seek to minimize cost by maximizing responsiveness and efficiency

- Respond to maintenance concerns identified during overhead system inspections.
- Replace and install automated line devices for the electrical distribution system and aged underground primary cables.
- Investigate and implement new emerging technologies to provide reliable energies for customers.

V. Increase customer satisfaction through outreach and community engagement initiatives

- Evaluate and implement methods to contact customers during emergencies.
- 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.

ELECTRICAL

PERFORMANCE MEASUREMENTS

Measurement	FY23 Actual	FY24 Estimate	FY25 Budget
New Customer Work Orders	148	111	100
Lighting Repair Work Orders	1,057	1,275	1,100
Line Clearance (Miles)	63	42	60
Trees Removed on System	565	165	300
Meter Site Audits	300	300	300
Transformer Infrared Scanning	900	900	900
System Average Interruption Duration - January to December (Minutes)	105	109	70
Vehicular Incidents	21	4	0
Personnel Injuries	7	5	0
Miles of Overhead Scanned	0	255	0
Residential High Efficiency Rebates	$3,680	$3,445	$3,490
Identify All Customer Choice Opportunities	100%	100%	100%
Customer Choice Wins	0	3	3
Residential Lo-Flow Toilet Rebates	$0	$75	$1,500
Marketing Billing Audits	-$3,153	$0	$5,000
Multi-Family Low-Flow Toilet Rebates	$0	$0	$9,750

GOALS ACCOMPLISHED

- Awarded the 2024 American Public Power Association (APPA) RP3 Diamond Award for consecutive years.
- Connected four new SCADA switches along with four additional devices to the fiber optic network.
- Completed quarterly infrared scan of 21 substations and 25 key account locations.
- Installed or retrofitted approximately 1,505 LED security lights.
- Completed 42 miles of tree line clearance, removing 165 trees.
- Performed field testing for over 300 transformer rated metering installations.
- Replaced five vault mounted switches with pad-mounted Switchgear.
- Achieved a 100% success rate for all customer choice opportunities.
- Awarded three customer choice jobs.
- Expanded involvement with Marietta City Schools and participation with the Cobb Chamber of Commerce.
- Continued to provide energy efficiency and lo-flow toilet rebates.
- Advertised rebate program in the Connected customer newsletter, which is published monthly and shared digitally or printed for inclusion with bill mailers.

ELECTRICAL

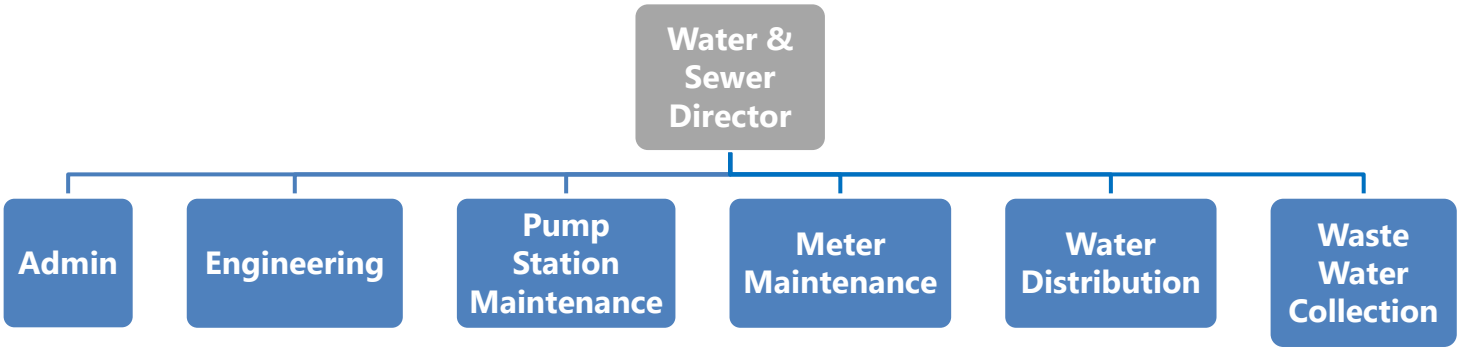
EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	9,354,452	9,927,554	10,197,280	10,505,521	11,635,601
Operating Services	2,975,370	3,753,106	4,307,720	4,859,782	4,134,620
Cost of Goods Sold	79,103,147	64,383,295	62,828,912	63,096,975	72,774,499
Capital	3,998,351	5,043,986	6,546,308	5,449,807	6,540,125
Total Budget	**95,431,320**	**83,107,941**	**83,880,220**	**83,912,085**	**95,084,845**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Electrical Director	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1
Training Manager	1	1	1	1	1
Safety Manager	0	0	0	0	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)	0.5	0.5	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	0
Utility Locator Electrical/Senior Utility Loc.	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	**88.5**	**88.5**	**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. Minimize sanitary sewer overflows

- Clean 35% of the collection system each year, which includes priority cleaning of 550,000 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.
- Replace priority sewer lines as recommended by condition assessment, a replacement rate of 16,000 feet per year.

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

- Administer water sampling standards as required by the Environmental Protection Division (EPD).
- Prepare and distribute the annual Water Quality Report.
- Perform unidirectional flushing of 5% of the distribution system for five routes.
- Replace priority water lines as recommended by condition assessments, a replacement rate of 18,300 feet per year.
- Complete upgrades and rehabilitation to water pump stations on rotational basis or as needed each year.

III. 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.

IV. Uphold Federal and State regulations by providing training for all employees

- Complete 400 hours of employee training for system operators each year.
- Provide 300 hours of safety training each year.
- Provide 100 hours of professional development training each year.

WATER AND SEWER

PERFORMANCE MEASUREMENTS

Measurement	FY23 Actual	FY24 Estimate	FY25 Budget
Collection System Cleaning (35% - 550,000 feet/year)	395,460	243,342	550,000
Collection System Chemical Root Control Application (4% - 60,000 feet/year)	64,396	0	60,000
Priority Water Line Replacement	0	0	18,300
Priority Sewer Line Replacement	5,316	3,012	16,000
Distribution System Unidirectional Flushing (routes)	0	0	5
Large Meter Testing & Calibration (196 meters/year)	177	26	196
Medium Meter Chamber Replacement (188 meters/year)	39	93	188
Small Meter Replacement (7.5% - 1,240 meters/year)	525	121	1,240
Upgrades & Rehab to Campbell Hill, Sugar Hill and/or Redwood Pump	1	1	1
Compliance of Grease Control Devices for Businesses	374	286	374
Administration of Water Quality Tests (monthly)	70	70	70
Preparation and Distribution of Water Quality Report (annual)	1	0	1

GOALS ACCOMPLISHED

- Cleaned 243,342 feet of the collection system.
- Completed grease trap inspection for 286 Marietta businesses.
- Completed upgrades and rehabilitation to the water and sewer pump stations.
- Administered 70 monthly water quality tests.
- Completed testing and calibration of 26 large meters.
- Replaced chambers in 93 medium sized meters.
- Received consecutive Gold/Platinum Award from the Georgia Association of Water Professionals (GAWP) for operations and management of the water distribution system.

WATER AND SEWER

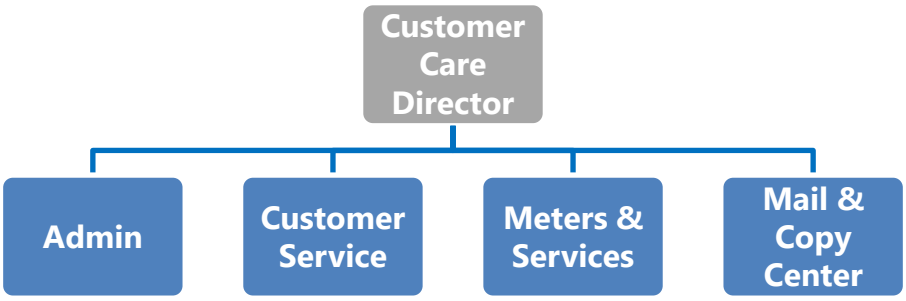
EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	3,129,057	3,129,788	3,125,264	3,368,622	4,055,898
Operating Services	1,025,967	935,579	1,042,345	1,002,076	1,195,392
Cost of Goods Sold	18,382,140	18,858,560	20,758,645	21,411,902	23,905,687
Capital	4,949,116	5,604,246	4,730,738	5,549,045	5,999,250
Total Budget	**27,486,280**	**28,528,173**	**29,656,992**	**31,331,645**	**35,156,227**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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 I/II	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	1	1	1	1	1
Supervisor Meter Maintenance	1	1	1	1	1
Apprentice/System Operator I/II - Meters	4	4	4	4	6
Water Meter Service Worker	2	2	2	2	0
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 hourly 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. Maintain rate administration procedures to help ensure accuracy of 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 to ensure multiplier is correct.

CUSTOMER CARE

PERFORMANCE MEASUREMENTS

Measurement	FY23 Actual	FY24 Estimate	FY25 Budget
Number of Customer Phone Calls	80,532	70,374	82,000
Number of Meter Readings	756,872	760,388	800,000
Meter Reading Hours	5,000	5,000	4,500
Number of Utility Disconnections	9,054	8,825	10,000
Uncollectible Receivables (% of revenue)	0.17%	0.16%	0.35%
Average Wait Time per Customer Call (min:sec)	6:00	7:08	4:30

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 .16% of revenue.
- Monitored and verified customer usage of telephone payment extensions.
- Improved the administration building aesthetics and security.

CUSTOMER CARE

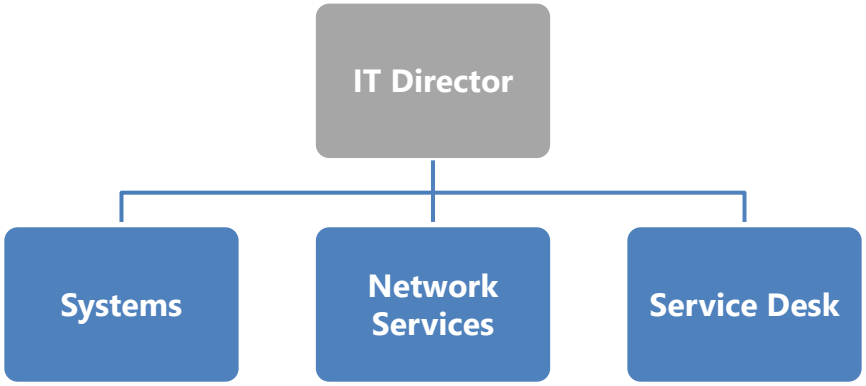
EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	2,387,275	2,425,310	2,604,190	2,730,894	3,244,782
Operating Services	1,368,936	1,253,812	1,388,236	1,337,317	1,508,090
Capital	16,048	46,050	74,303	276,282	142,110
Total Budget	**3,772,259**	**3,725,172**	**4,066,729**	**4,344,493**	**4,894,982**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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 Rep. I/II/Final Billing Rep./Data Specialist/Customer Service Coordinator	15	15	15	15	17
Final Billing Representative I/II/III	1	1	1	1	0
Customer Service Data Specialist	1	1	1	1	0
Cashier	3	3	3	3	3
Communications Representative	0	0	0	1	1
Receptionist	1	1	1	0	0
Meters & Services Manager	1	1	1	1	1
Foreperson Meters and Services	1	1	1	1	1
Lead Meter Reader	1	1	1	1	1
Meter Reading Specialist	2	2	2	2	2
Collections Representative	2	2	2	2	2
Meter Service Worker	2	2	2	2	2
AMR Field Technician	2	2	2	2	2
Supervisor Mail and Copy Center	1	1	1	1	1
Mail Clerk	1	1	1	1	1
Total Budgeted Positions	**41**	**41**	**41**	**41**	**41**

INFORMATION TECHNOLOGY



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

- Improve customer experience through Artificial Intelligence (AI).
- Use new technology to increase response speed and address issues from city residents.

II. Advance cybersecurity for the City/BLW

- Replace existing analog security cameras for City/BLW and maintain all security on one platform.
- Address Operational Technology (OT) security through collaborative projects with Georgia Tech Research Institute (GTRI) and the Department of Education (DOE).
- Implement an Enterprise Identity and Access Management Solution to secure user identities, assets, data, and processes.
- Secure controls for internal and external identities with cloud modern standard-based web applications.

III. Improve and maintain the overall IT infrastructure

- Replace outdated mobile computing devices with updated versions.
- Increase user productivity by using application software in daily business functions.
- Upgrade hardware and software applications.
- Improve the virtual architecture for computation and storage.

INFORMATION TECHNOLOGY

PERFORMANCE MEASUREMENTS

Measurement	FY22 Actual	FY23 Estimate	FY24 Budget
Desktop Computer	1,087	1,085	1,090
Mobile Device	428	456	435
Cellular Devices	209	206	210
Desktop Telephones	729	729	735
Physical Servers	28	25	26
Virtual Services	107	125	125
Physical Storage	360	360	360
Service Desk Tickets	5,821	6,053	6,100
System Access Requests	250	353	350
Switches and Firewall	124	124	125
Wireless Access Points	45	45	50
Security Camera	284	284	300

GOALS ACCOMPLISHED

- Improved Data Center computation and storage with a system refresh.
- Installed new security cameras for the Board of Lights and Water.
- Deployed new tablets to Electric crews for quicker diagnosis of issues in the field.
- Upgraded mobile work orders for the Electric Department.
- Improved internet connectivity for the City of Marietta/Board of Lights and Water.
- Implemented new VPN as secure network for Tantalus.

INFORMATION TECHNOLOGY

EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	2,273,112	2,463,616	2,304,202	2,406,829	2,575,705
Operating Services	3,608,475	3,711,915	3,736,645	4,245,154	4,147,380
Capital	457,477	545,230	1,044,272	661,163	437,674
Total Budget	**6,339,064**	**6,720,761**	**7,085,119**	**7,313,146**	**7,160,759**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 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	1	1	1	1
Systems Developer	1	0	0	0	0
GIS Supervisor	0	1	1	1	1
Systems Administrator	1	0	0	0	0
Systems Analyst	2	2	2	2	2
GIS Analyst	2	2	2	2	2
Network Services Manager	1	1	1	1	1
Senior Server Administrator	0	0	0	1	1
Network Administrator	1	1	1	0	0
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.

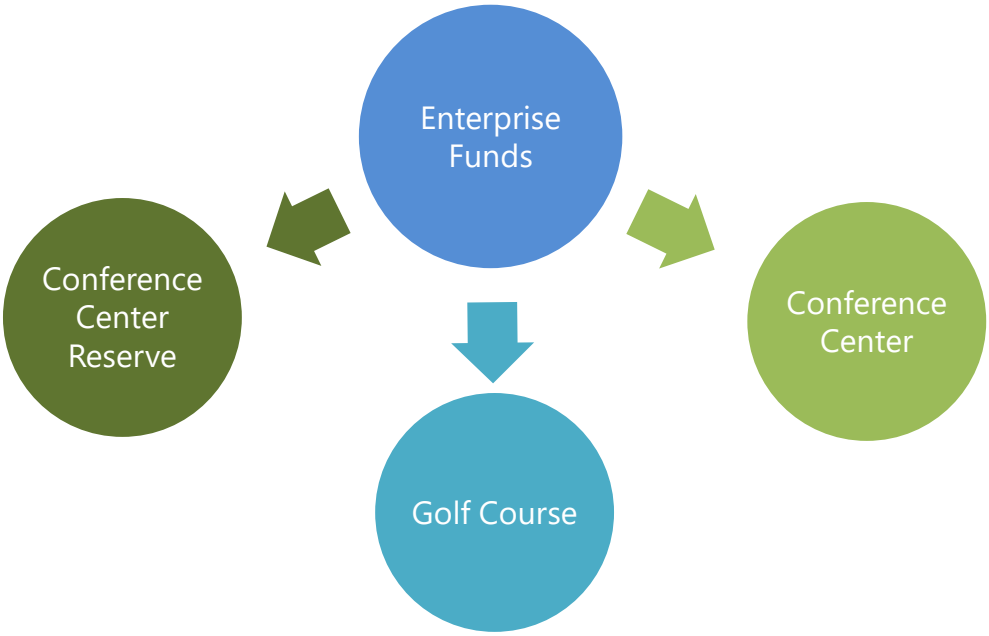
EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	-1,111,785	48,076	3,867,002	900,000	-350,673
Miscellaneous Operating Services	695,018	525,648	526,903	103,810	530,947
Utilities-City Hall	140,622	146,443	145,861	152,363	0
Utilities-Lights/Signals	1,118,980	1,073,828	1,024,801	1,014,386	0
Utilities-General Fund	773,072	781,176	787,952	773,793	0
Utilities-BLW Building	90,642	94,389	97,436	91,471	30,000
Operating Transfer to General Fund	13,635,600	13,835,770	14,250,843	14,678,368	15,118,720
Indirect Cost BLW/Utility	2,845,854	2,845,854	2,845,854	2,845,854	2,647,391
Transfer to Pension Fund	379,673	496,711	229,912	317,742	487,305
Transfer to Self-Insurance Fund	1,655,249	1,896,655	1,659,550	2,457,005	1,140,070
Transfer to Vogtle Trust	1,835,076	1,835,076	1,835,076	1,835,076	1,235,076
Miscellaneous Expenses	587,275	416,966	340,838	757,941	799,500
Depreciation	7,504,217	7,760,234	7,606,662	7,616,828	0
Total Budget	**30,149,493**	**31,756,826**	**35,218,690**	**33,544,637**	**21,638,336**

Note: FY25 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 49,590 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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	1,729,941	2,126,766	2,184,194	2,277,597	2,356,409
Capital	2,283	109,030	392,434	260,502	447,000
Total Budget	**1,732,224**	**2,235,796**	**2,576,628**	**2,538,099**	**2,803,409**

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 the player's experience

- Repair sinkhole on hole #14 for safety of our guests.
- Renovate cart path on golf course for better accessibility.
- Provide exceptional playing conditions for our guests.

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

- Improve all areas of the clubhouse inside and out.
- Replace golf course maintenance equipment for maintaining aesthetically pleasing experience.
- Continue to upgrade golf shop and grill for a better customer experience.

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

- Replace grill and conference room flooring.
- Install new carpet in the golf shop, offices, and restrooms.
- Improve starter area and turn grill.

IV. Enhance City Club food and beverage operations

- Upgrade or replace beverage cart.
- Improve the food and beverage operations to provide exceptional service for our guests.
- Provide our customers with superior products at competitive prices.

GOLF COURSE FUND

PERFORMANCE MEASUREMENTS

Measurement	FY23 Actual	FY24 Estimate	FY25 Budget
Adjusted Number of Rounds	43,034	43,642	42,750
Income - Golf	$2,065,519	$2,251,579	$2,355,984
Income - Pro Shop/Room Rental	$19,835	$23,013	$20,000
Income - Food and Beverage	$403,906	$486,955	$427,425
Income - Total Revenue	$2,489,260	$2,761,547	$2,803,409
Income (per round)	$57.84	$63.28	$65.58
Food and Beverage Income (per round)	$9.39	$11.16	$10.00
Expenses	$2,384,252	$2,400,607	$2,803,409
Profit Margin	4.22%	13.07%	0.00%

GOALS ACCOMPLISHED

- Replaced irrigation controllers on the golf course.
- Removed dead trees and pruned areas of the golf course.
- Renovated the starter building.
- Replaced Clubhouse windows.
- Worked on turf improvement and a drainage project.

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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	2,083,446	3,533,134	3,810,845	2,384,337	2,849,350
Capital Projects	8,227,951	2,148,836	381,127	89,106	0
Total Budget	**10,311,397**	**5,681,970**	**4,191,972**	**2,473,443**	**2,849,350**

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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	17,916,786	19,742,527	17,023,433	17,225,744	18,655,119
Total Budget	**17,916,786**	**19,742,527**	**17,023,433**	**17,225,744**	**18,655,119**

FLEET MAINTENANCE FUND

Fleet Maintenance maintains over 742 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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Personal Services	1,338,760	1,188,641	1,017,825	1,113,808	1,277,468
Operating Services	2,506,680	3,113,807	3,324,515	3,172,459	3,466,542
Capital	15,250	138,320	35,649	305,550	220,000
Total Budget	**3,860,690**	**4,440,768**	**4,377,989**	**4,591,817**	**4,964,010**

PERSONNEL DETAIL

Title	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Supervisor Fleet Maintenance	1	1	1	1	1
Foreperson Fleet Maintenance 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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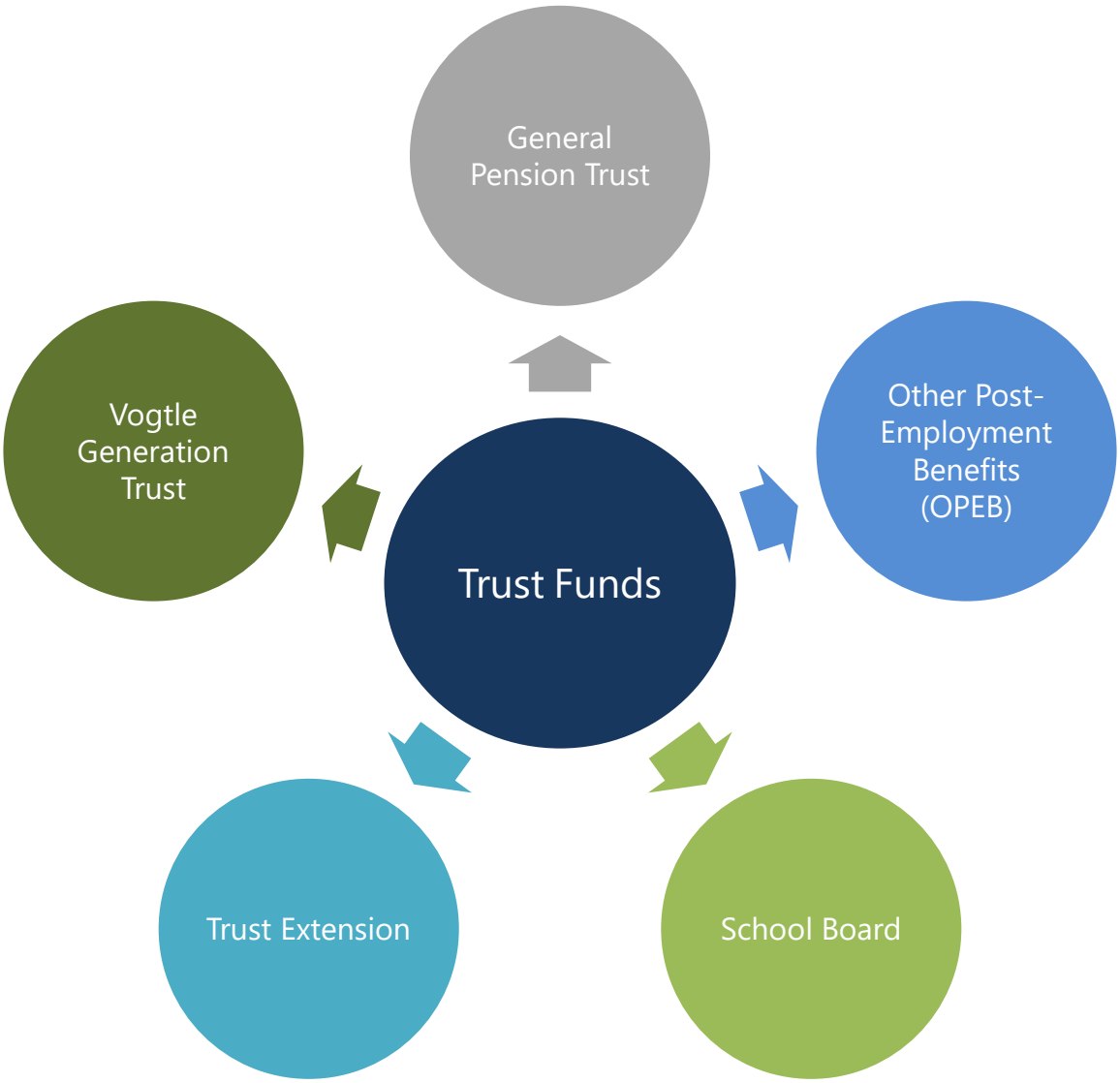


CITY OF MARIETTA, GA.

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. The FY2025 budget includes unrealized profits from investments.

EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	14,258,086	14,858,190	15,147,567	15,613,790	29,216,909

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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	3,672,046	5,109,242	3,633,553	2,000	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. In 2022, the fund was depleted.

EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	4,625,721	893,582	0	0	0

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 2043 and from Vogtle 4 in 2044.

EXPENDITURE SUMMARY

Category	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	0	0	0	0	1,235,076

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	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Estimate	FY25 Budget
Operating Services	60,060,452	63,934,341	69,054,915	78,093,109	83,047,997



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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 FY2025 of the Five-Year Capital Improvement Program (CIP) depicted below in two different summaries.

Capital Improvement Program by Fund Type

	FY2025	FY2026	FY2027	FY2028	FY2029
General Fund	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000
Redevelopment Bond Fund	750,000	2,200,000	0	0	0
CDBG Fund	47,200	0	0	0	0
2022 SPLOST Fund	7,977,566	10,681,588	11,681,588	12,681,588	11,681,588
Golf Course Fund	447,000	256,667	274,500	251,000	206,000
BLW Fund	13,119,159	22,325,781	20,021,757	19,846,332	18,992,402
Fleet Fund	220,000	185,000	125,000	190,000	35,000
TOTAL	**$24,060,925**	**$36,649,036**	**$33,102,845**	**$33,968,920**	**$31,914,990**

Capital Improvement Program by Category Type

	FY2025	FY2026	FY2027	FY2028	FY2029
Computer & Technology	437,674	1,075,200	490,200	1,015,200	935,200
Facility Improvements	409,980	170,000	90,000	260,000	16,000
Miscellaneous Projects	2,499,210	3,500,200	1,737,500	1,133,000	1,102,000
Vehicles & Powered Equipment	2,456,432	4,614,048	2,457,557	2,319,132	1,338,202
Utility Projects	10,439,413	16,608,000	16,646,000	16,560,000	16,842,000
Transportation Projects	7,818,216	10,681,588	11,681,588	12,681,588	11,681,588
TOTAL	**$24,060,925**	**$36,649,036**	**$33,102,845**	**$33,968,920**	**$31,914,990**

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.

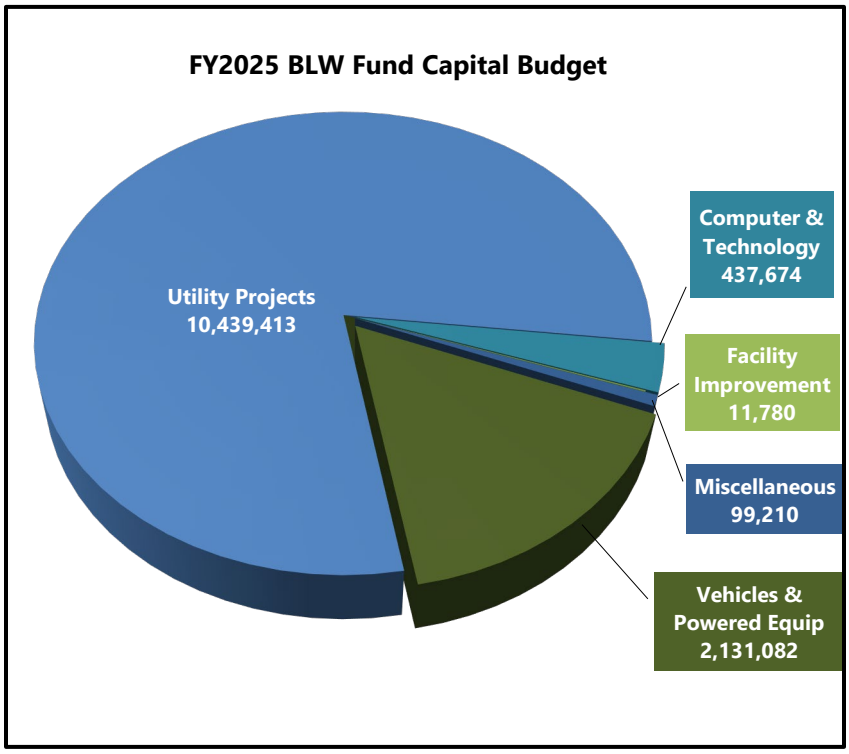
CAPITAL SUMMARY

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 $1,500,000 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 FY2025 is approximately $13.1 million. Utility projects make up about 79.6% of the BLW capital budget. Of these, Electrical projects total about $4.8 million, Water and Sewer projects equal about $5.5 million, and Customer Care projects total $100,000. In the Electrical Department, these projects include providing service to new customers, underground cable replacement, 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, water valve replacement, 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 continues to capture real-time information through their remote wireless meter project, and replacement meters will help to maintain the program.



Computer and Technology projects throughout the utility organization total $437,674 and make up 3.3% of the BLW's capital expenditures. Facility Improvements for the BLW total $11,780 and this consists of warehouse foundation repairs.

The Vehicles and Powered Equipment category, totaling $2,131,082 makes up 16.2% of the total BLW capital budget. The FY2025 budget includes replacement funding for one Ford F150 truck in Customer Care. Three Altec Bucket trucks, six Ford pick-up trucks, and pole setting attachments are included for Electrical. Water and Sewer will purchase a Kenworth dump truck, one Ford F150, an extend-a-jet machine, a submersible pump, a trash pump, pneumatic boring tools, sewing cleaning nozzles, and various small tools and powered equipment.

OTHER FUNDS

This section is comprised of the funding allocation for Golf, Fleet, SPLOST, Community Development, and Redevelopment capital projects.

A large portion of Other Fund capital projects include the 2022 SPLOST Fund in which $7,818,216 million is budgeted, respectively, for transportation projects. Collected funds from the 1% SPLOST will be used to add or improve roadways, intersections, streetscapes, storm drains, and traffic management systems. Approximately $1.5 million will be used for facility improvements, powered equipment, and miscellaneous projects for Golf, Fleet, Community Development, and Redevelopment.

Details regarding Marietta's five-year capital improvement plan can be found on the next several pages followed by a FY2025 summary listing all capital projects.

CAPITAL IMPROVEMENT PROGRAM

Computer & Technology

Item

Computer Hardware and Software

Description

In FY2025, funds are budgeted within the IT department to purchase meter exchange software for water, wireless controllers and access points, and firewalls. Also, attention will be given to fiber emergency repair and redundancy.

Impact on FY2025 Operating Budget

The City replaces computers on a three to five-year rotational basis. Any purchases made come with a one-year service contract and will not impact the operating budget. Licensing renewal fees for new software purchases impact the operating budget annually.

Funding

	Adopted FY25	Projected FY26	Projected FY27	Projected FY28	Projected FY29
BLW Fund	437,674	1,075,200	490,200	1,015,200	935,200
Total	**437,674**	**1,075,200**	**490,200**	**1,015,200**	**935,200**

Facility Improvements

Item

Building and Outdoor Improvements

Description

The FY2025 budget provides funding to the Fleet Fund for new shop heaters. The City Club Golf course will make sinkhole repairs for the fourteenth hole, replace flooring in the grill, clubhouse, and conference room. Funding is also included for foundation repairs at the BLW Warehouse, and housing and redevelopment projects.

Impact on FY2025 Operating Budget

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

Funding

	Adopted FY25	Projected FY26	Projected FY27	Projected FY28	Projected FY29
Golf Course Fund	281,000	30,000	80,000	105,000	16,000
CDBG	47,200	0	0	0	0
Fleet	70,000	0	10,000	155,000	0
BLW Fund	11,780	140,000	0	0	0
Total	**409,980**	**170,000**	**90,000**	**260,000**	**16,000**

CAPITAL IMPROVEMENT PROGRAM

Vehicles and Powered Equipment

Item

Additional and Replacement Vehicles

Description

The FY2025 budget includes replacement vehicle funding for one Ford F150 truck for Customer Care, three Altec bucket trucks, two Ford F350, and four Ford F150 trucks for Electrical. Water and Sewer will purchase a Kenworth dump truck and one Ford F150. The 2022 SPLOST Fund includes funding for replacement vehicles.

Impact on FY2025 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 FY2025, 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 $1,119,900 for internal repairs, parts, and tires.

Funding

	Adopted FY25	Projected FY26	Projected FY27	Projected FY28	Projected FY29
BLW Fund	1,969,682	2,969,881	1,647,057	1,920,132	909,202
SPLOST 2022	159,350	0	0	0	0
Total	**2,129,032**	**2,969,881**	**1,647,057**	**1,920,132**	**909,202**

Item

Powered Equipment

Description

Powered equipment purchases for the Electrical Department include a pole setting attachment. Water and Sewer has approval to purchase two STIHL rescue saws, two Pneumatic boring tools, a Extend-a-Jet machine, submersible pumps, trash pumps, sewer cleaning nozzles, chainsaws, trimmers, blowers, mowers, edgers, and a brush cutter.

Impact on FY2025 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 $124,150 is budgeted in FY2025 for repair and maintenance costs for equipment purchased in prior years.

Funding

	Adopted FY25	Projected FY26	Projected FY27	Projected FY28	Projected FY29
BLW Fund	161,400	1,435,500	621,000	253,000	251,000
Golf Course Fund	166,000	208,667	189,500	146,000	178,000
Total	**327,400**	**1,644,167**	**810,500**	**399,000**	**429,000**

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 FY2025 Operating Budget

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

Funding

	Adopted FY25	Projected FY26	Projected FY27	Projected FY28	Projected FY29
BLW Fund	**2,544,625**	**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 FY2025 budget includes funding for contractual underground boring crews.

Impact on FY2025 Operating Budget

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

Funding

	Adopted FY25	Projected FY26	Projected FY27	Projected FY28	Projected FY29
BLW Fund	**682,000**	**900,000**	**900,000**	**900,000**	**900,000**

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 FY2025 Operating Budget

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

Funding

	Adopted FY25	Projected FY26	Projected FY27	Projected FY28	Projected FY29
BLW Fund	**925,000**	**2,075,000**	**2,075,000**	**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 FY2025 Operating Budget

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

Funding

	Adopted FY25	Projected FY26	Projected FY27	Projected FY28	Projected FY29
BLW Fund	75,000	3,575,000	3,775,000	3,675,000	3,575,000

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 FY2025 Operating Budget

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

Funding

	Adopted FY25	Projected FY26	Projected FY27	Projected FY28	Projected FY29
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 FY2025 Operating Budget

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

Funding

	Adopted FY25	Projected FY26	Projected FY27	Projected FY28	Projected FY29
BLW Fund	**780,000**	**4,855,000**	**5,305,000**	**5,305,000**	**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 FY2025 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 FY25	Projected FY26	Projected FY27	Projected FY28	Projected FY29
BLW Fund	**550,000**	**300,000**	**250,000**	**250,000**	**250,000**

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. Customer Care projects include replacing remote meters. Water and Sewer will replace water meters and valves, rehabilitate the water pump station, maintenance the Benson waste water pump station, and perform annual rotation of water tank inspections and rehabilitation.

Impact on FY2025 Operating Budget

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

Funding

	Adopted FY25	Projected FY26	Projected FY27	Projected FY28	Projected FY29
BLW Fund	**4,382,788**	**2,903,000**	**2,591,000**	**2,605,000**	**3,237,000**

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 FY2025 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 FY25	Projected FY26	Projected FY27	Projected FY28	Projected FY29
Redevelopment Bond	**750,000**	**2,200,000**	**0**	**0**	**0**

Item

Miscellaneous Projects

Description

A $1,500,000 designated contingency has been established for capital purchases in the General Fund. The Fleet Fund will replace a tank riser at Fire Station 51, along with the shop compressor and air dryer system. Battery operated tools, extension hot sticks, trench boxes, fire hydrant meters, auto flushers, and a metal detector valve box locator is allocated to Water and Sewer purchases.

Impact on FY2025 Operating Budget

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

Funding

	Adopted FY25	Projected FY26	Projected FY27	Projected FY28	Projected FY29
General Fund	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000
Fleet	150,000	185,000	115,000	35,000	35,000
Golf Course Fund	0	18,000	5,000	0	12,000
BLW Fund	99,210	97,200	617,500	98,000	55,000
Total	**1,749,210**	**1,300,200**	**1,737,500**	**1,133,000**	**1,102,000**

CAPITAL IMPROVEMENT PROGRAM

Transportation Projects

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 FY2025 Operating Budget

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

Funding

	Adopted FY25	Projected FY26	Projected FY27	Projected FY28	Projected FY29
SPLOST 2022	**7,818,216**	**10,681,588**	**11,681,588**	**12,681,588**	**11,681,588**

FY2025 CAPITAL SUMMARY BY DEPARTMENT

Fund / Department	Computer & Tech.	Facility Improv.	Misc. Projects	Veh. & Equip.	Utility Projects	Trans. Projects	Total
General Fund							
Designated Contingency			1,500,000				**1,500,000**
Redevelopment Bond			750,000				**750,000**
CDBG		47,200					**47,200**
SPLOST 2022 Fund				159,350		7,818,216	**7,977,566**
Golf Course Fund							
Food & Beverage				21,000			21,000
General Office		42,000					42,000
Maintenance		239,000		145,000			384,000
Operations							0
Golf Course Fund Total	0	281,000	0	166,000	0	0	**447,000**
BLW Fund							
General Administration							0
	0	0	0	0	0	0	0
Information Technology:							
IT	15,000						15,000
Network Services	422,674						422,674
Information Technology Total	437,674	0	0	0	0	0	437,674
Customer Care:							
Administration							0
Meters & Service				42,110	100,000		142,110
Customer Care Total	0	0	0	42,110	100,000	0	142,110
Electrical:							
Administration							0
Engineering				102,000	4,069,413		4,171,413
Distribution			62,960	1,494,472	650,000		2,207,432
Marketing							0
Operations & Maintenance					100,000		100,000
Warehouse		11,780		49,500			61,280
Electrical Total	0	11,780	62,960	1,645,972	4,819,413	0	6,540,125
Water & Sewer:							
Administration				51,000			51,000
Meter Maintenance			3,750	1,500	450,000		455,250
Pump Station Maintenance							0
Water Distribution			8,000	26,000	1,455,000		1,489,000
Waste Water Collection			24,500	364,500	3,615,000		4,004,000
Water & Sewer Total	0	0	36,250	443,000	5,520,000	0	5,999,250
BLW Fund Total	437,674	11,780	99,210	2,131,082	10,439,413	0	**13,119,159**
Fleet Maintenance Fund		70,000	150,000				**220,000**
Grand Total	**437,674**	**409,980**	**2,499,210**	**2,456,432**	**10,439,413**	**7,818,216**	**24,060,925**

APPENDIX

File No. 20240454

Ordinance No: 8388

AN ORDINANCE

ADOPTING An Annual Budget for the fiscal year beginning July 1, 2024, and ending June 30, 2025, 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 2025 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 2025 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	0.525	
Redevelopment Bond	1.300	
Debt Service Total		1.825
Cemetery		0.079
Total		4.692

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, 2025, are hereby adopted as shown on the following pages:

	Anticipated Revenues	Appropriated Expenditures
General Fund		
Operating Revenue and Other Sources	$76,906,654	
City Council		314,499
City Clerk		306,170
Municipal Court		1,719,304
Mayor		161,122
City Manager		1,609,982
Finance		3,158,773
City Attorney		600,000
Human Resources and Risk		875,764
Management Civil Service Board		8,100
Development Services		1,612,617
Public Works		11,491,389
Parks, Rec, and Facilities		5,472,559
Police		22,274,376
Fire		17,149,729
Non-Departmental		10,152,270
Total General Fund	**$76,906,654**	**$76,906,654**
Lease Income Fund		
Operating Revenue and Other Sources	**$2,801,500**	
Expenditures		**$2,801,500**
School System Fund		
Operating Revenue and Other Sources	**$83,047,997**	
Expenditures		**$83,047,997**
Cemetery Maintenance Fund		
Operating Revenue and Other Sources	**$393,177**	
Expenditures		**$393,177**
Community Development Block Grant Fund		
Operating Revenue	**$520,351**	
Expenditures		**$520,351**
Police Asset Forfeiture Fund		
Operating Revenue	**$245,000**	
Expenditures		**$245,000**
Marietta History Center Fund		
Operating Revenue and Other Sources	**$271,733**	
Expenditures		**$271,733**
Brumby Hall & Gardens/GWTW Fund		
Operating Revenue and Other Sources	**$147,263**	
Expenditures		**$147,263**
Aurora Fire Museum Fund		
Operating Revenue	**$10,000**	
Expenditures		**$10,000**
Tree Preservation Fund		
Operating Revenue	**$40,000**	
Expenditures		**$40,000**
Hotel Motel Tax Fund		
Operating Revenue	**$3,839,718**	
Expenditures		**$3,839,718**
Auto Rental Excise Tax Fund		
Operating Revenue	**$1,282,952**	
Expenditures		**$1,282,952**

	Anticipated Revenues	Appropriated Expenditures
Redevelopment Bond Fund		
Operating Revenue	**$950,954**	
Expenditures		**$950,954**
2022 SPLOST Fund		
Operating Revenue	**$17,644,898**	
Expenditures		**$17,644,898**
Golf Course Fund		
Operating Revenue and Other Sources	**$2,803,409**	
Expenditures		**$2,803,409**
Conference Center Fund		
Operating Revenue and Other Sources	**$2,849,350**	
Expenditures		**$2,849,350**
Debt Service Fund		
Operating Revenue and Other Sources	**$8,538,234**	
Debt Service		**$8,538,234**
BLW Fund		
Operating Revenue and Other Sources	$164,521,882	
BLW Board		50,200
General Manager		506,533
Information Technology		7,160,759
Board Attorney		30,000
Customer Care		4,894,982
Electrical		95,084,845
Water and Sewer		35,156,227
Non-Departmental		21,638,336
Total BLW Fund	**$164,521,882**	**$164,521,882**
BLW Vogtle Generation Trust Fund		
Operating Revenue	**$1,235,076**	
Reserve Increase		**$1,235,076**
Fleet Maintenance Fund		
Charges for Services	**$4,964,010**	
Expenditures		**$4,964,010**
Self Insurance Fund		
Charges for Services and Other Sources	**$18,655,119**	
Expenditures		**$18,655,119**
General Pension Fund		
Charges for Services and Other Sources	**$29,216,909**	
Expenditures		**$29,216,909**
Total All City Funds	**$420,886,186**	**$420,886,186**

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 12, 2024

APPROVED _____
R. Steve Tumlin, Jr., Mayor

ATTEST _____
Stephanie Guy, City Clerk

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

File No. 20240644

ORDINANCE NO: 8391

AN ORDINANCE

ADOPTING the final Ad Valorem tax levies for Fiscal Year 2025 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 2025; 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 2025 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	0.525	
	Redevelopment Bond	1.300	
Debt Service Total			1.825
Cemetery			0.079
Total			4.692

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 23, 2024

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

ATTEST Stephanie Guy
Stephanie Guy, City Clerk

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

ACKNOWLEDGEMENTS

Bill Bruton, City Manager

Budget Division

Patina Brown, Interim Finance Director
Tentisha Hunter, Budget Supervisor
Jacqueline Villa, Budget Analyst
Stephen Kirsch, Budget Analyst

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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; and to Terrel Van Dyke, PC Technician, for assisting with the internal design and development of the FY25 budget book cover. Formsmith printery assisted with final editing and print production.

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 the amount of any budget line item 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.

Budget Transfer: 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.

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.

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.

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.

GLOSSARY OF TERMS

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

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

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

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

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

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

DMDA: See Downtown Marietta Development Authority.

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.

GLOSSARY OF TERMS

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

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

GLOSSARY OF TERMS

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.

Recommended Budget: A complied financial summary of proposed revenue and expenditure budgets for all city funds. This City Manager approved document is prepared and distributed to the City Council and Administration for review and approval, the document it is also made available to the public for feedback.

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.

GLOSSARY OF TERMS

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.

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.

Tax Levy: The total amount to be raised by general property taxes for purposes specified in the ad valorem tax levies.

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.

User Charges or Fees: The payment of a fee for direct receipt of a public service by the party benefitting from the service.

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.



INDEX

TOPIC	PAGE
About Marietta	7-8
Aggregate Debt Service	43-45
Amending the Budget	11
American Rescue Plan Fund	89
Asset Forfeiture Fund Budget	91
Aurora Fire Museum Fund Budget	92
Auto Rental Excise Tax Fund Budget	94
Basis of Budgeting	11
Basis of Presentation	12
Board of Lights and Water Expenditure Budgets	103-124
Board of Lights and Water Fund Description	101
Board of Lights and Water Board Members	iii
Board of Lights and Water Summarized Operating Budget	103
Brumby Hall & Gardens/Gone With the Wind (GWTW) Fund	93
Budget Amendments	11
Budget Calendar	10
Budget In Summary	2-6
Budget Ordinance	147-150
Budget Process	9
Budget Transfers	13
Budgetary Policies	13
Capital Improvement Program Detail by Category	139-145
Capital Projects Funds Description	87
Capital Summary by Department	146
Capital Summary Narrative	137-138
Cemetery Fund Budget	89
City/BLW Administration	iii
City Manager's Message	1
City Parks Bond Fund Budget	95
Combined Statement of Revenue, Expenditures and Changes in Fund Balance	32-33
Community Development Block Grant (CDBG) Fund Budget	90
Conference Center Fund Budget	129
Customer Care Department Budget	116-119
Debt Service Fund Budget	98
Debt Service Fund Description	87
Debt Service Schedule	43-45
Development Services Department Budget	66-69
Distinguished Budget Presentation Award	iv
Electrical Department Budget	108-111
Enterprise Funds Description	125
Expenditure Summary Narrative	40-41
Finance Department Budget	58-61
Financial Policies	9
Fire Department Budget	82-85
Fleet Maintenance Fund Budget	130
Fund and Function Chart (City of Marietta)	19
Fund Balance Summary	42
General Administration (BLW) Budget	104-107
General Administration (City) Budget	50-53

INDEX

TOPIC	PAGE
General Fund Description	47
General Fund Expenditure Budgets	48-86
General Fund Summarized Operating Budget	48-49
General Pension Trust Fund Budget	134
Glossary of Terms	153-159
Golf Course Fund Budget	126-128
Grants Fund Budget	91
Historic Development (City of Marietta)	vi-vii
Hotel/Motel Tax Fund Budget	94
Human Resources and Risk Management Department Budget	62-65
Information Technology (IT) Department Budget	120-123
Internal Service Funds Description	125
Investment Policies	14
Lease Income Fund Budget	88
Map, State of Georgia and City of Marietta	v
Marietta History Center	92
Mayor and Council Members	iii
Mayor and Council Photos	ii
Millage Rate Ordinance	151
Mission & Statement of Goals (City of Marietta)	15-17
Municipal Court Department Budget	54-57
Non-Departmental (BLW) Budget	124
Non-Departmental (General Fund) Budget	86
Organization Chart, City	18
Other Post-Employment Benefits (OPEB) Trust Fund Budget	134
Parks and Tree Fund Budget	94
Parks, Recreation and Facilities Department Budget	74-77
Personnel Position Summary, All Funds	20
Police Department Budget	78-81
Public Works Department Budget	70-73
Redevelopment Bond Fund	95
Reserve Policies	14
Revenue Summary Narrative	34-38
School System Fund	135
Self-Insurance Fund	129
Sources and Uses of Funds, All Funds	23-30
Special Revenue Funds Description	87
SPLOST 2011 Fund Budget	96
SPLOST 2016 Fund Budget	96
SPLOST 2022 Fund Budget	97
SPLOST Grant Fund	97
Table of Contents	viii-x
Tax Allocation District (TAD) Fund	88
Trust Extension Fund	135
Trust Funds Description	133
Vogtle Generation Trust Fund	135
Water and Sewer Department Budget	112-115



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