CITY OF MARIETTA

20 26

FISCAL BUDGET

CITY OF MARIETTA

FISCAL YEAR 2026 BUDGET
JULY 2025 - JUNE 2026

WILLIAM F. BRUTON, JR.
CITY MANAGER

PATINA BROWN
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

Cheryl Richardson	Council/Board Member
Bruce E. Coyle	Board Member
Terry G. Lee	Board Member
Alice R. Summerour	Board Member
M.C. Pete Waldrep	Board Member
Vacant	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
Daniel Cummings	Assistant City Manager for Economic & Project Development
Patina Brown	Finance Director
Keisha Register	Human Resources and Risk Management Director
Daniel Cummings	Acting 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, 2024

Christopher P. Morrill

Executive Director

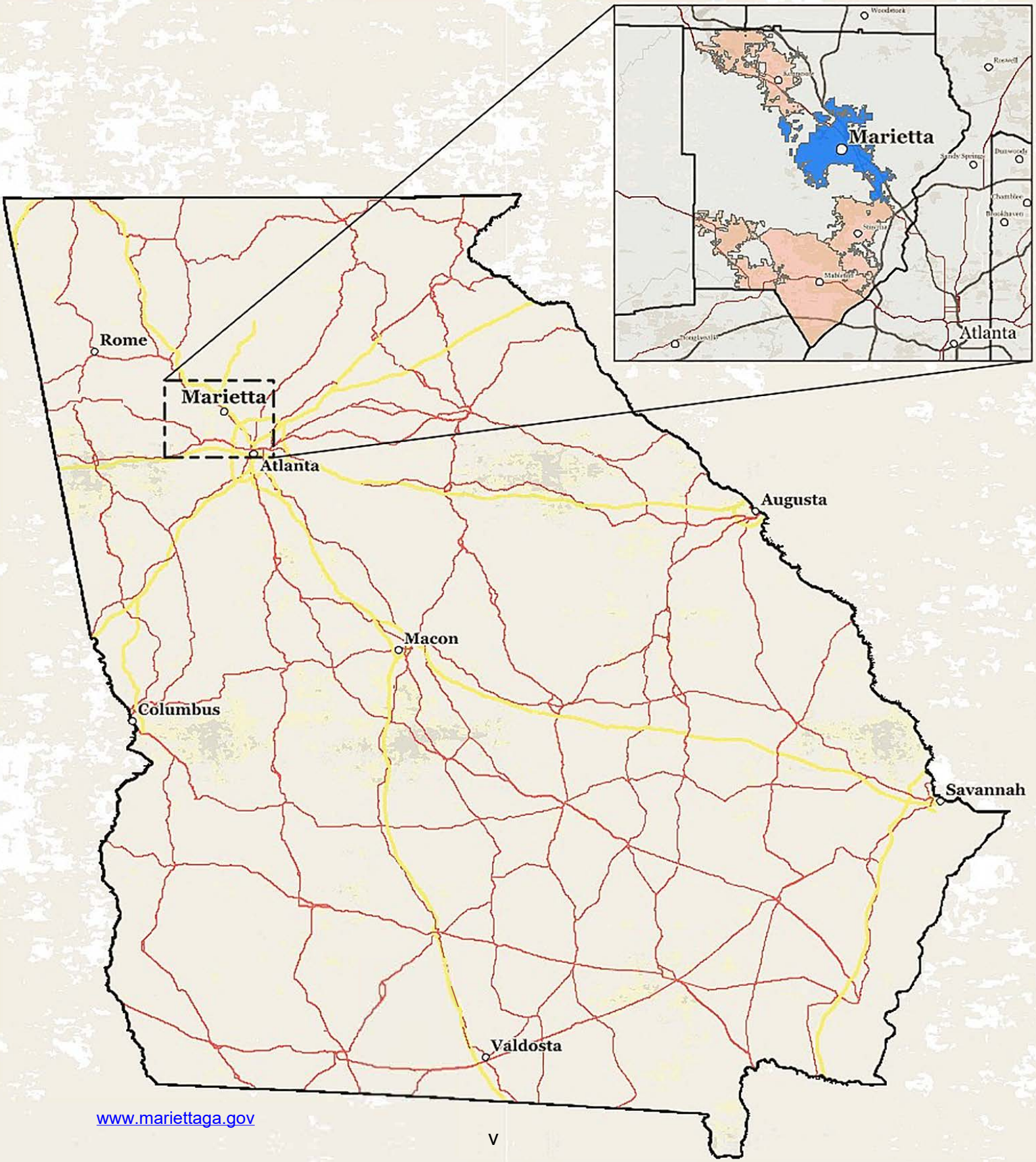
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Marietta, Georgia**, for its annual budget for the fiscal year beginning **July 1, 2024**.

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.

LOCATION MAP

STATE OF GEORGIA & CITY OF MARIETTA, GA



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.

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.



Marietta Square 1920s

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 1980s

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 63,491 residents and our population continues to grow. 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 also honored Marietta with the All-America Hall of Fame Award for our community engagement efforts. Marietta was rated the 35th best place to live in America in December 2023; the tenth best place to live in Georgia by the U.S. News & World Report, and one of the top suburban places to live and raise a family by Businessweek, the Atlanta Journal-Constitution, Forbes, Livability, and Money Inc. As our city grows, innovation continues to drive the services provided to the community as seen in past and present initiatives launched by Parks & Recreation, Public Works, Public Safety, Marietta Power & Water, Information Technology, and more. As a result, Marietta received international attention when given the Smart 50 Award, and national recognition as the #1 Digital City in 2024. Our city also takes pride in sharing, earning Marietta the GoFundMe top honor of #1 Most Generous City in the United States for the third time in 2024.

Development in and around Marietta has caused this area to be one of the fastest growing suburbs in the Metro Atlanta region. Today, ongoing investments have been made to improve the quality of life for Marietta citizens and visitors by attracting new businesses, redeveloping distressed areas, adding, and upgrading parks and recreation centers, improving traffic, city streets, sidewalks, bridges, upgrading water, sewer, and electric utilities, supporting businesses and residents alike, and promoting tourism. Public policies and redevelopment investments are helping to renew older neighborhoods and commercial corridors, ensuring sustained growth through the 21st century. 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.



Marietta Square 2025

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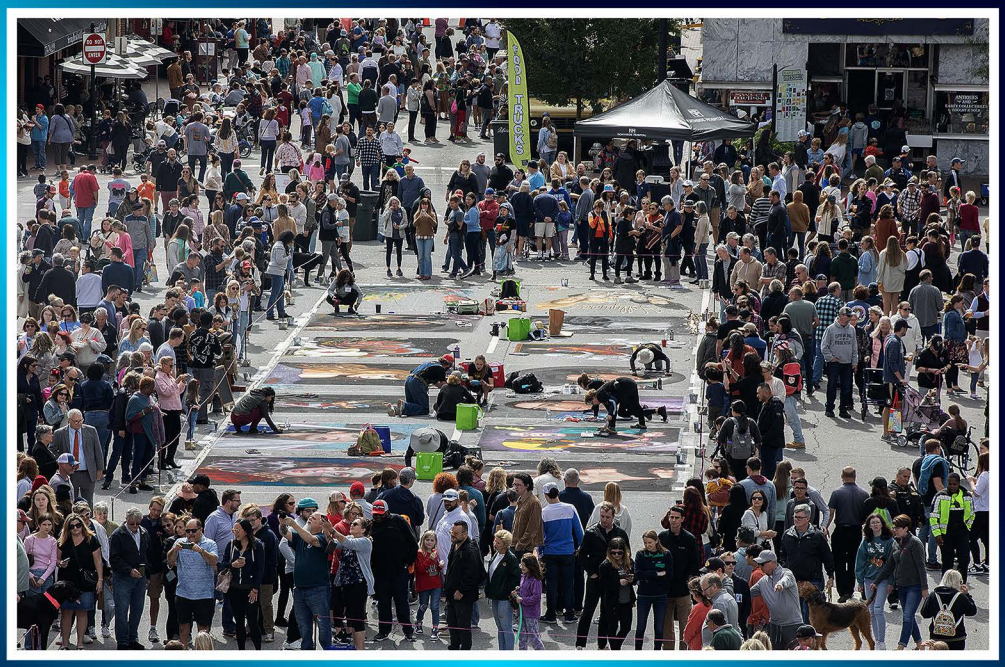
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MARIETTA GEORGIA INSPIRED

EST. 1834

INTRODUCTION

CITY OF MARIETTA

2026 CITY MANAGER'S MESSAGE



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

It is my privilege to present the City of Marietta Adopted Budget for Fiscal Year 2026. This budget reflects our unwavering commitment to responsible fiscal stewardship, continued investment in public services and infrastructure, and our determination to ensure that Marietta is one of the best communities in the United States.

The FY2026 budget has been prepared during a time of both opportunity and challenge. Our local economy remains strong, bolstered by a thriving downtown, stable business community, and low unemployment. At the same time, we are mindful of the broader economic pressures such as increasing operational costs, workforce competitiveness, and shifting service demands that require us to be both prudent and innovative in our approach.

This year's budget totals **$428 million**, representing a balanced plan that prioritizes:

- **Public Safety**: Maintaining and strengthening Marietta's commitment to a safe and secure community through investments in police, fire, and emergency services.
- **Mobility**: Advancing critical transportation projects, road improvements, and pedestrian enhancements to support connectivity and quality of life.
- **Economic Development**: Supporting local businesses, attracting new investments, and creating opportunities for residents through strategic initiatives and partnerships.
- **Quality of Life**: Enhancing parks, cultural programming, and recreation facilities to ensure that there are a multitude of first-class opportunities for all ages.
- **Fiscal Responsibility**: Maintaining healthy reserves, leveraging grants and alternative funding sources, while aligning expenditures with long-term financial sustainability.
- **Infrastructure**: Assuring that our utilities, buildings, and other infrastructure are properly maintained and upgraded to meet the needs of the future.

As we work on these priorities, we will continue to focus on what has made us an innovation leader and the #1 Digital City in America.

I want to express my sincere appreciation to the Mayor and City Council for their leadership, and to our dedicated City staff for their professionalism and service.

Together, we are shaping a future that honors our history, strengthens our community, and delivers meaningful results for all who live, work, and visit here.

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 FY2026 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 FY2026 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

FY2026 MAJOR INITIATIVES

Marietta continues to prioritize fiscal responsibility and exceptional services designed to fulfill the needs of our growing community. The major initiatives for the FY2026 fiscal year were comprised with the City Council's Mission Statement and Comprehensive Plan in mind.

1. **Quality of Life:** The dream of home ownership and an investment in the community is a long-standing goal that is strongly supported by the City Council. The vision of diversified home ownership is a vision backed by one of the lowest millage rates in the county. The millage rate for the maintenance and operation of the City, also known as the General Fund, remains steady at 2.788 mills since 2001.

2. **Infrastructure and Mobility:** 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 spans from 2022-2028. The following projects were approved under the referendum:

    - Bellemeade Bridge Replacement
    - Burnt Hickory and Polk Roundabout
    - Cherokee Street Widening – Chicopee to Tower
    - North Marietta Parkway Streetscape Improvements ($2.1M from grants)
    - Roswell Street 4-Lane Improvements
    - Whitlock Drive and Hillcrest Drive Intersection Improvement
    - Franklin Gateway Improvements

    The annual SPLOST revenue collections for calendar years 2022-2024 exceeded original budget projections, but the cost of projects and materials also increased dramatically during that same period. All SPLOST funding will continue to be strategically appropriated based on approved capital project allocations.

    The City of Marietta/Board of Lights and Water (BLW) continues efforts to maintain, expand, and upgrade water, sewer, and electric utilities to ensure reliable and high-quality services for our customers and citizens. $4 million of reserve funds were added to the BLW capital expenditure budget to augment annual revenues needed for vehicle replacement, upper and lower sewer replacement projects east of Kennestone Hospital, Whitlock Avenue sewer main replacement, and water and sewer utility relocation along Rottenwood Creek Trail. Several other large-scale and multi-year projects like the Sugar Hill water tower will continue in FY2026 as well.

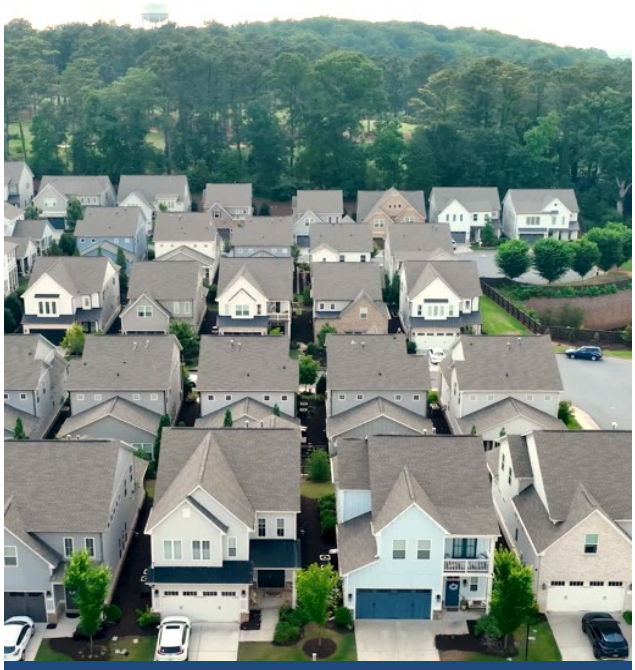
3. **Economic Development:** The BLW anticipates onboarding its first data center, a large load customer in the spring of 2026. The load demand is forecasted to be the single largest BLW electric system customer to date. Securing future commercial choice customers such as these will provide enhanced revenue streams that will help to fund future infrastructure projects and support City/BLW operations.

BUDGET IN SUMMARY

REVENUE

The City of Marietta, Georgia generates revenue from a diverse range of sources that support the delivery of essential services and long-term community growth. Major revenue streams include property taxes, which provide a stable foundation for general government operations, and sales taxes that reflect the city's vibrant retail and commercial activity. Utility revenues from the Marietta Board of Lights and Water also play a significant role, alongside business license fees, franchise fees, and service charges. In addition, intergovernmental revenues, such as state and federal grants, help fund specific programs and capital projects. This balanced mix of revenues enables Marietta to maintain financial stability while investing in public safety, infrastructure, and quality-of-life initiatives for residents and businesses. 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 three percent compared to the 2024 levy. The Floating Homestead Exemption, implemented in 2001, froze residential property values to the value at the time of purchase. In this scenario, if a 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 collected resulting from the increase in assessed value. These re-sales are just part of the revenue growth story. New developments are also underway throughout the City. Bells Ferry Road rezoning and annexation is just one example of the ongoing focus on redevelopment opportunities and land use strategies.

Charges for Services

On the General Fund side, this category has plateaued. In recent years contractual services and additional service offerings have reinvigorated this area of revenue; however, due to space and personnel limitations, the revenues have begun to flatten as operations reach their peak. Shift hours and additional funding for part-time personnel are allocated in the current budget to help re-ignite sales. Cost centers affected include Elizabeth Porter Sprayground, Franklin Gateway Soccer Field rentals, and the Custer Park Sports and Recreation Center.

BUDGET IN SUMMARY

Marietta Board of Lights and Water is committed to providing reliable and high-quality service at the lowest possible ratepayer cost. An approved four percent rate increase for water customers was applied in FY2025 midyear and are factored into the current FY2026 budget. This was required because of a rate increase by our water supplier, Cobb Marietta Water Authority. 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. Electric rates are some of the lowest in the state, and there has only been one increase in the last twelve years.

In contrast to the General Fund, a rise in revenue is anticipated as a new data center onboards and begins to build up to full capacity. Initial revenues are not expected to begin for this customer until the fourth quarter. The supply chain has delayed the project. As a conservative measure, no electric revenue from the data center is reflected in the budget. Revenues will be forecast in the FY2027 budget. The rise in energy will serve to provide revenue that will contribute to capital purchases and assist in maintaining low overall costs for customers as the system becomes more efficient.

Fines and Forfeitures

General traffic fines are expected to climb due to heightened compliance efforts and the growth of business activities throughout the City. The photo red-light violation program has been instrumental in providing greater safety for motorists, pedestrians, and police officers, which has been the goal of this valuable program. 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 as a result of the installation of additional safety cameras and fine amount changes mandated by the Georgia legislature.

The revenue trajectory has flattened in many areas. New revenue sources or fee increases are needed long-term to continue providing premium services to the community, to attract quality candidates, and to cover inflationary costs. This fiscal year, revenue shortfalls are funded through grants and reserves. The year-end surplus will be used to purchase necessary capital items. No tax increases or fee increases are recommended or approved with this budget.

BUDGET IN SUMMARY

EXPENDITURES

The City of Marietta's annual budget reflects a careful balance between meeting the community's essential service needs and maintaining long-term financial stability. Expenditures are allocated across a wide range of priorities, including public safety, infrastructure maintenance, utilities, parks and recreation, economic development, and general government operations. Each category of spending is designed to ensure the City continues to provide high-quality services to residents and businesses while investing in future growth and sustainability. By aligning expenses with strategic goals, Marietta is committed to responsible stewardship of taxpayer dollars and the continued enhancement of quality of life for its citizens.

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 2026 BUDGET

FUND	PERSONAL SERVICES	OPERATING SERVIVES	CAPITAL PROJECTS	TOTAL BUDGET
General Fund	54,238,016	23,446,258	1,047,460	**78,731,734**
Lease Income	0	2,650,500	0	**2,650,500**
School System Fund	0	86,123,952	0	**86,123,952**
Cemetery*	127,748	92,250	0	**219,998**
CDBG	247,740	262,640	0	**510,380**
American Rescue Plan Fund	0	0	3,191,060	**3,191,060**
Police Asset Forfeiture	20,000	265,000	0	**285,000**
Marietta History Center	143,620	89,130	0	**232,750**
Brumby Hall/Gardens (GWTW)	73,960	72,031	20,000	**165,991**
Aurora Fire Museum*	0	10,000	0	**10,000**
Parks & Recreation Fund*	0	1,000	0	**1,000**
Tree Preservation Fund	0	32,000	0	**32,000**
Hotel Motel Tax	0	3,817,277	0	**3,817,277**
Auto Rental Excise Tax	0	1,066,667	0	**1,066,667**
2022 SPLOST	780,480	628,500	15,387,552	**16,796,532**
Golf Course	0	2,673,547	225,500	**2,899,047**
Conference Center*	0	2,269,394	0	**2,269,394**
Debt Service*	0	6,555,586	0	**6,555,586**
Boards of Light & Water	22,216,754	133,227,698	18,880,009	**174,324,461**
Fleet Maintenance	1,265,662	3,389,699	150,000	**4,805,361**
Self-Insurance	0	20,427,917	0	**20,427,917**
General Pension*	0	15,719,599	0	**15,719,599**
OPEB	0	500,000	0	**500,000**
TOTAL	**79,113,980**	**303,320,645**	**38,901,581**	**421,336,206**

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

BUDGET IN SUMMARY

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. Marietta took a conservative approach when looking at staffing levels for the coming year. The City is committed to creating a work environment that attracts and maintains employees. To express appreciation to all employees, Council approved a mid-year salary increase up to 4% that is incorporated in this fiscal year budget.

The General Fund has budgeted salary savings of $2.06 million, which are made up through current and future vacancies over the next 12 months. Unfilled positions are reviewed on a case-by-case basis for backfilling; however, priority approvals are given in the Marietta Police Department and Marietta Fire Department. Due to creative initiatives and an ongoing focus on public safety, both our fire and police departments are fully staffed. The Board of Lights and Water (BLW) Fund has $0.81 million of salary savings built in the current fiscal year.

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.

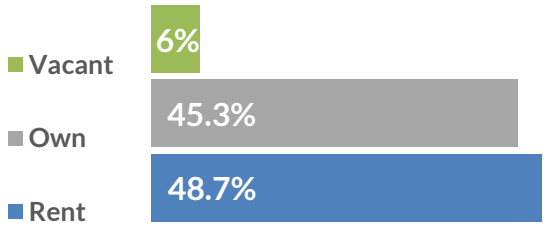
The BLW is an enterprise fund. The capital budget is approved during the initial budget process and is available upon the commencement of the new year. The approved BLW capital budget totaled $18.88 million. The Electrical department's capital comprises $7.08 million, which includes service to new customers and system improvement projects. Water and Sewer system projects encompasses $10.47 million of the BLW's capital budget, $2 million of that will be set aside for sewer pipe rehabilitation.

The American Rescue Plan Act (ARPA) provided a funding source for major projects within our City. Through the local government fiscal recovery program, we have supplied funding for community rehabilitation projects, affordable housing, public safety training facilities in police and fire, a fire truck, water tower replacement, and public works initiatives. The recovery funds were initially awarded to the City in 2022 in the amount of $11.18 million dollars. Since that time, the City Council has approved over 16 projects, all of which have been encumbered or are scheduled to be completed by December 31, 2026.

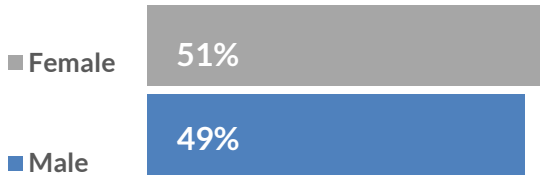
ABOUT MARIETTA

Date Founded	**1834**
Form of Government	**Council-City Manager**
Number of Personnel positions:	
Employees (FTE)	771
Elected, Appointed, Board & Commission	43
Fire Stations	6
Certified Firefighter and Officers	133
Precincts	1
Sworn Police Officers	140.5
Parks and Greenspace	43
Golf Courses	1
Recreation Centers	2
Sports Complexes	4
Sprayground	1
Parks Acreage	389.56
Pre-school/Elementary Schools	8
Middle Schools/6th Grade School	2
High Schools	1
Special Entities	2

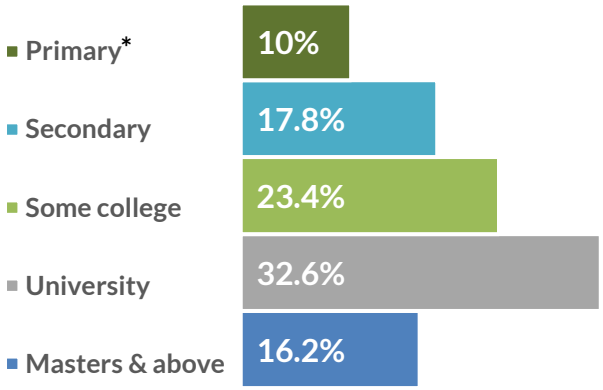
HOUSING



GENDER

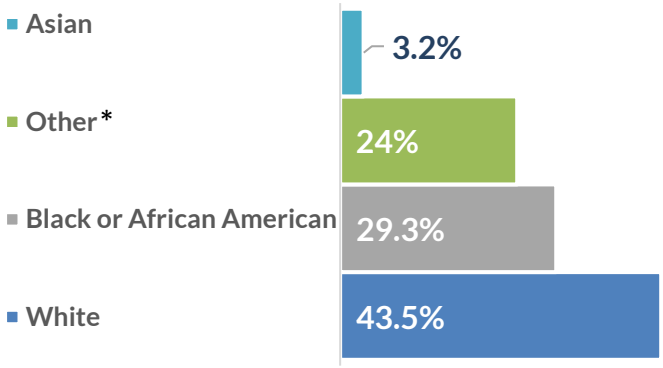


EDUCATION LEVELS



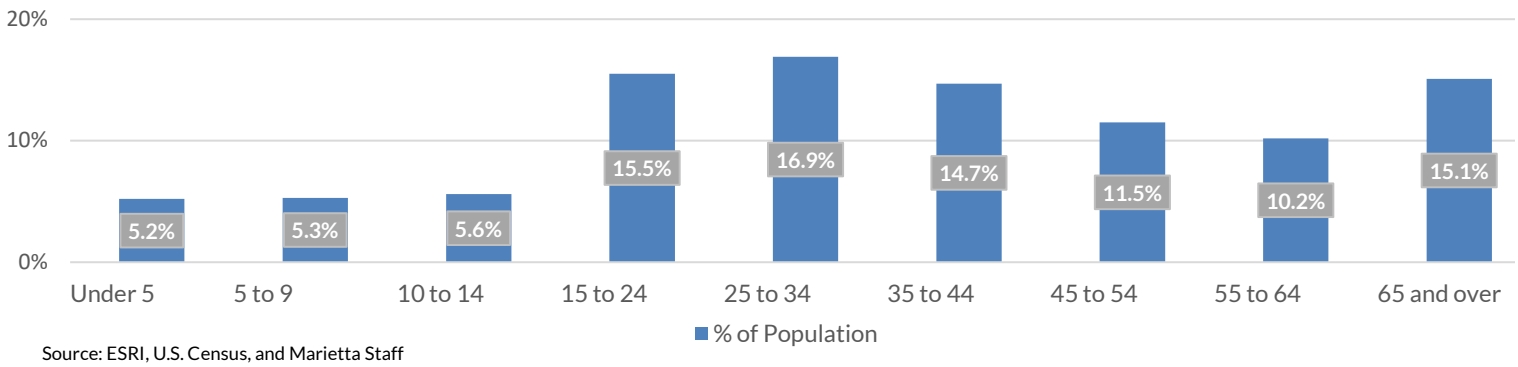
*25 years and older

POPULATION DEMOGRAPHICS



*22.2% Hispanic origin, persons within this population may be of any race

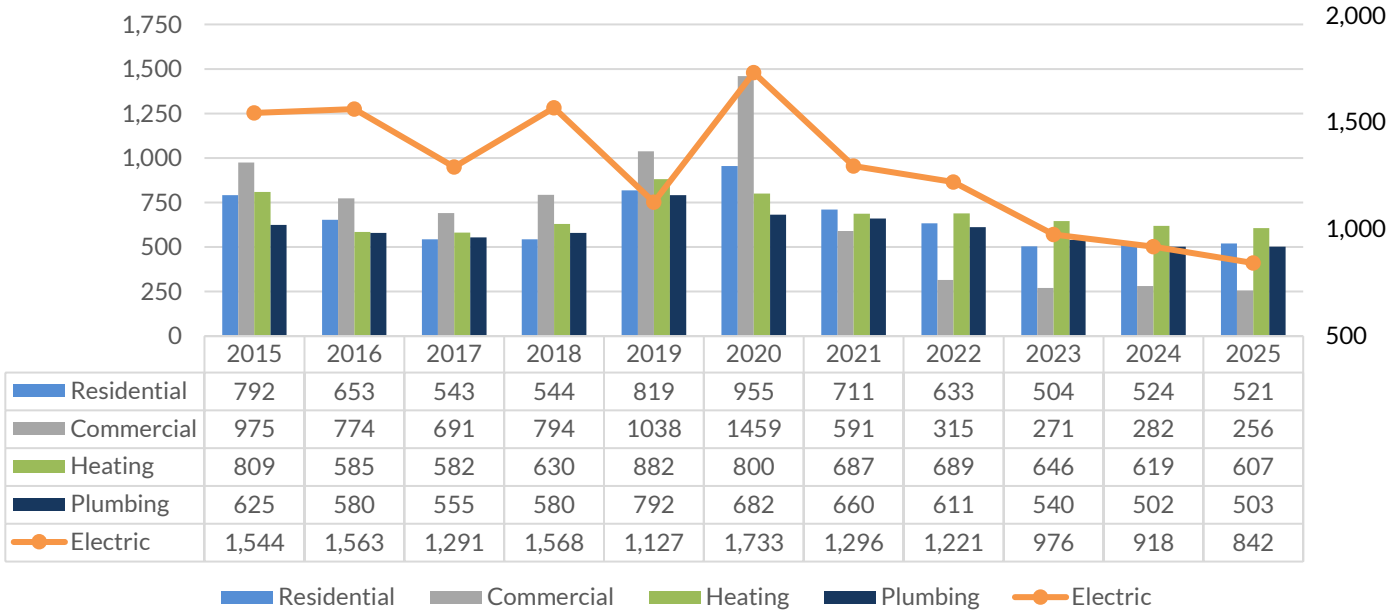
POPULATION 63,491



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

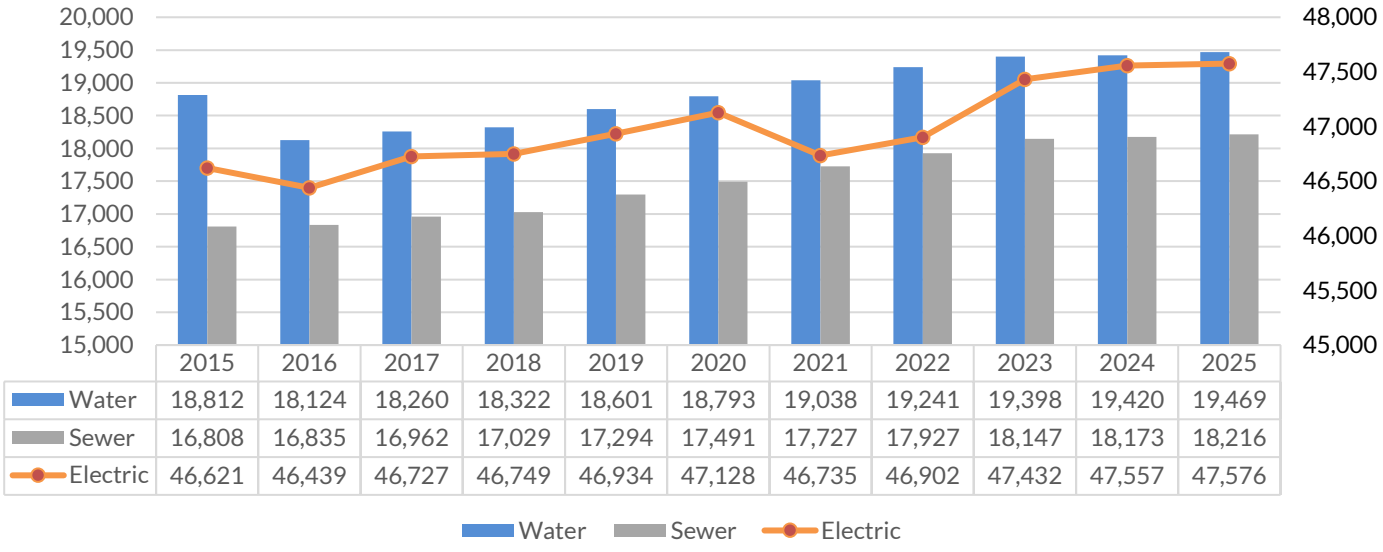
ABOUT MARIETTA

BUILDING PERMIT ACTIVITY



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Residential	792	653	543	544	819	955	711	633	504	524	521
Commercial	975	774	691	794	1038	1459	591	315	271	282	256
Heating	809	585	582	630	882	800	687	689	646	619	607
Plumbing	625	580	555	580	792	682	660	611	540	502	503
Electric	1,544	1,563	1,291	1,568	1,127	1,733	1,296	1,221	976	918	842

UTILITY CUSTOMERS

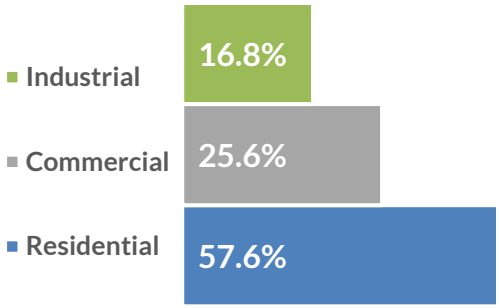


	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Water	18,812	18,124	18,260	18,322	18,601	18,793	19,038	19,241	19,398	19,420	19,469
Sewer	16,808	16,835	16,962	17,029	17,294	17,491	17,727	17,927	18,147	18,173	18,216
Electric	46,621	46,439	46,727	46,749	46,934	47,128	46,735	46,902	47,432	47,557	47,576

TOP 10 CITY EMPLOYERS

PRIVATE	PUBLIC
C.W. Matthews Contracting Co. Inc.	WellStar/Kennestone/Windy Hill Hospital
Tip Top Poultry	Dobbins Air Reserve Base Installations
Walmart	Cobb County Police/Sheriff
RXO Last Mile Inc.	Cobb County Government
Applied Technical Services	Cobb County Board of Education
First Data Corp.	Marietta City Schools
Ed Voyles	City of Marietta Government
Sam's Club	Wellstar Health System
Federal Express Corporation	Mimedx Group Inc.
Transdev Services Inc.	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.

In November, during the monthly department head meeting hosted by the City Manager, the Budget Department shares pertinent information with City Directors for the upcoming budget planning season. The following month, Department Directors receive packets containing the budget calendar and detailed departmental budget instructions. An annual Budget training is also hosted by the Budget Division in January, to provide a general overview of the budget submission process.

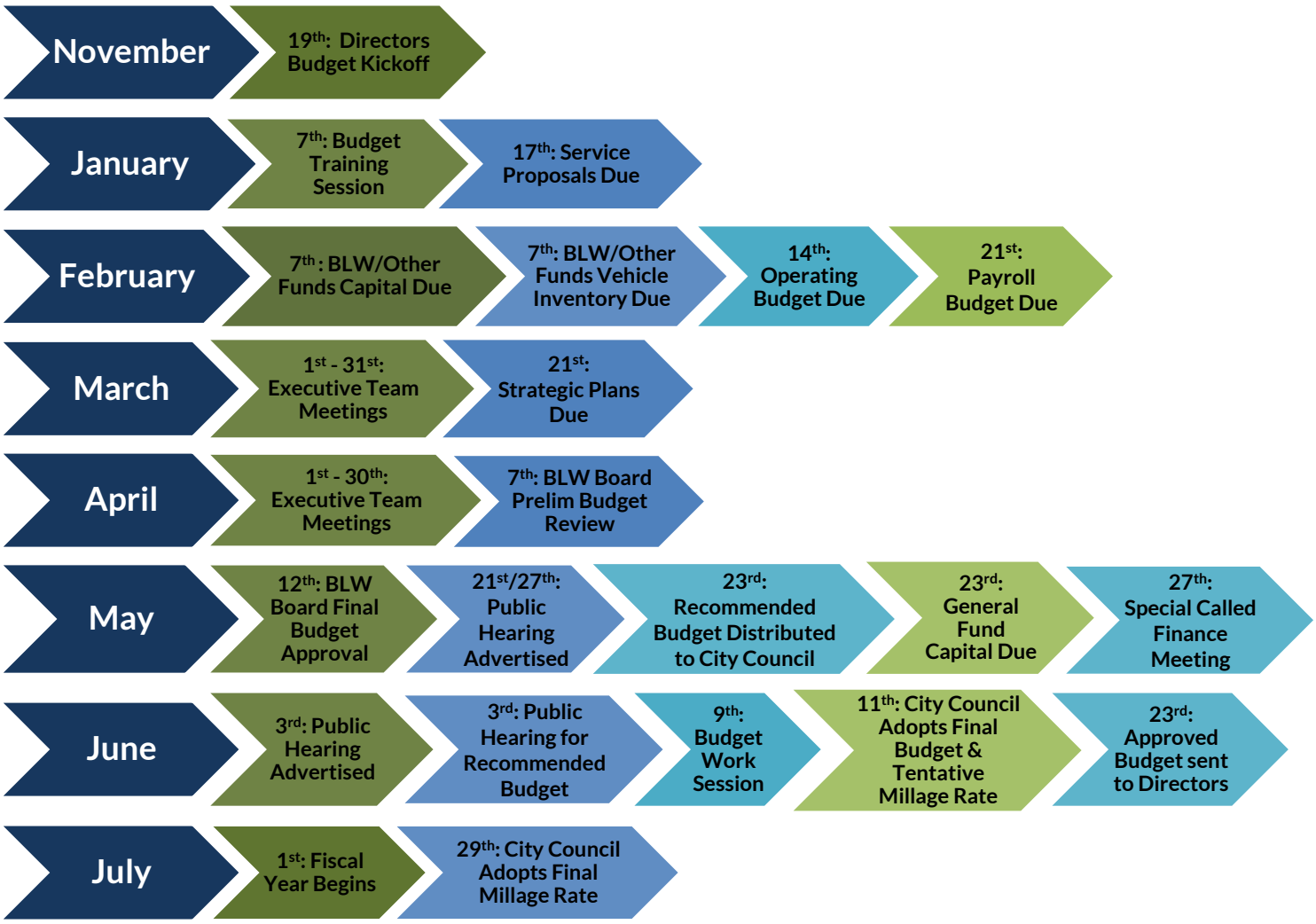
Armed with this information, Directors spend January through early May working on Strategic Plans, Personnel Service Proposals, Operating, and Capital budgets for the upcoming year. City Directors are instructed to update their 5-year strategic plans and goals in accordance with the City Council's mission and statement of goals.

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. Based on this analysis, a draft recommendation is formulated for the City Manager to review. Department review meetings are also conducted with City Directors, the City Manager, and the Budget Department. These meetings allow Directors to review their preliminary budgets and address any concerns prior to City Council and Board presentations.

During the month of May, the Budget Department and the City Manager conduct budget presentations 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 the City Council meeting in June along with the tentative millage rate.

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, Parks and Recreation, and the Tree Preservation Fund.

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. Activity for the 2011 and 2016 SPLOSTS are decreasing, while the 2022 SPLOST remains active. 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 retirement 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 guidelines 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 the 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 the 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

Asset 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. Fixed assets include land, buildings, infrastructure, vehicles machinery, powered equipment, and other capital improvement items acquired by the City.

These assets are essential for delivering services to the residents of Marietta. Through strategic planning and long-term capital improvement plans, the City is able to invest in necessary assets while minimizing financial strain on the overall budget.

All fixed assets are recorded in an internal inventory system and are subject to regular maintenance to ensure ongoing functionality and reliability. Assets are also depreciated in accordance with accounting standards to reflect their value in the City's annual financial statements.

FINANCIAL POLICIES & PROCEDURES

RESERVE POLICIES

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

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

Health Insurance: The City shall reserve 5% of expected claims and review this policy each year 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 green spaces, and businesses.

- Design and build "the Marietta Look" that establishes and promotes a city brand.
- Provide guidance to help developers understand the look we are trying to achieve.
- Continue collaborative relationships with local centers of higher learning, particularly Chattahoochee Technical College, Kennesaw State University – Marietta Campus and Life University.
- Have vibrant centers that support retail, offices, entertainment, and residences.
- Pursue appropriate signage throughout the city.
- Establish aesthetically pleasing roads and gateways.
- Continue to develop visuals that display what we want the future appearance of the city to be.
- Continue quality zoning and development that will benefit generations to come.
- Maintain high quality parks, both active and passive, while continuously adapting to the future needs and wants of the community.
- Establish good and continuous tree coverage and canopy.
- Ensure the zoning ordinance is updated to reflect best practices in zoning that promote positive economic development and quality growth.
- 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.

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

- Become a significant destination for arts, sports, and entertainment.
- Gain more public and private support for our local cultural and arts organizations.
- Make public art part of the community streetscape.
- Promote tourism.
- Promote the downtown as a dining and entertainment destination.
- Encourage programs for local artists.
- Embrace the arts by incorporating public art in infrastructure, streetscapes, parks, sidewalks, bridges, parking areas and
- open areas where possible.
- Promote regional tournaments and youth events at the city's various sports complexes and facilities.
- 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.

- Strive for a majority of the city's homes to be owner-occupied.
- Continue to encourage diverse housing options in the downtown area and encourage quality housing throughout the city.
- 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.
- Continue to educate residents and home buyers to strengthen their ability to buy, retain and maintain their homes.
- 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.
- Ensure safe housing for all residents.
- 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.

- Enhance pedestrian crossings across major intersections.
- 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.
- Design all new roads greater than two lanes using Complete Street standards where possible.
- Support the creation of a trolley bus system to operate in and around the city.
- Support new downtown parking strategies to alleviate parking challenges, the design of which will be integrated with commercial development.
- 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.
- 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.

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

VII. We are a city committed to ethical behavior.

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

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

PERSONNEL POSITION SUMMARY

The following charts and summaries denote a history of personnel allocations and an explanation of the changes that were approved with the FY26 budget.

GENERAL FUND	Budget FY24	Budget FY25	Budget FY26
General Administration	15.00	15.00	16.00
Municipal Court	16.00	16.00	16.00
Finance	32.00	32.00	31.00
Human Resources & Risk Mgmt.	7.00	7.00	7.00
Development Services	15.50	15.50	15.50
Public Works	95.00	95.00	97.00
Parks, Rec & Facilities	35.50	35.50	35.50
Police	192.00	192.00	192.00
Fire	135.00	135.00	135.00
Elected/Appointed Officials	36.00	36.00	36.00
Total	**579.00**	**579.00**	**581.00**

- Transfer one full-time Internal Auditor position from the Finance Department to the City Manager Department.
- Added two full-time Commerical Route Driver I/II/III positions in Public Works - Sanitation.
- 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 FY24	Budget FY25	Budget FY26
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◆	7.00	7.00	7.00
Total	**204.50**	**204.50**	**204.50**

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

OTHER FUNDS	Budget FY24	Budget FY25	Budget FY26
Cemetery Maintenance	2.00	2.00	2.00
CDBG	2.00	2.00	2.00
SPLOST 2022	7.00	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**

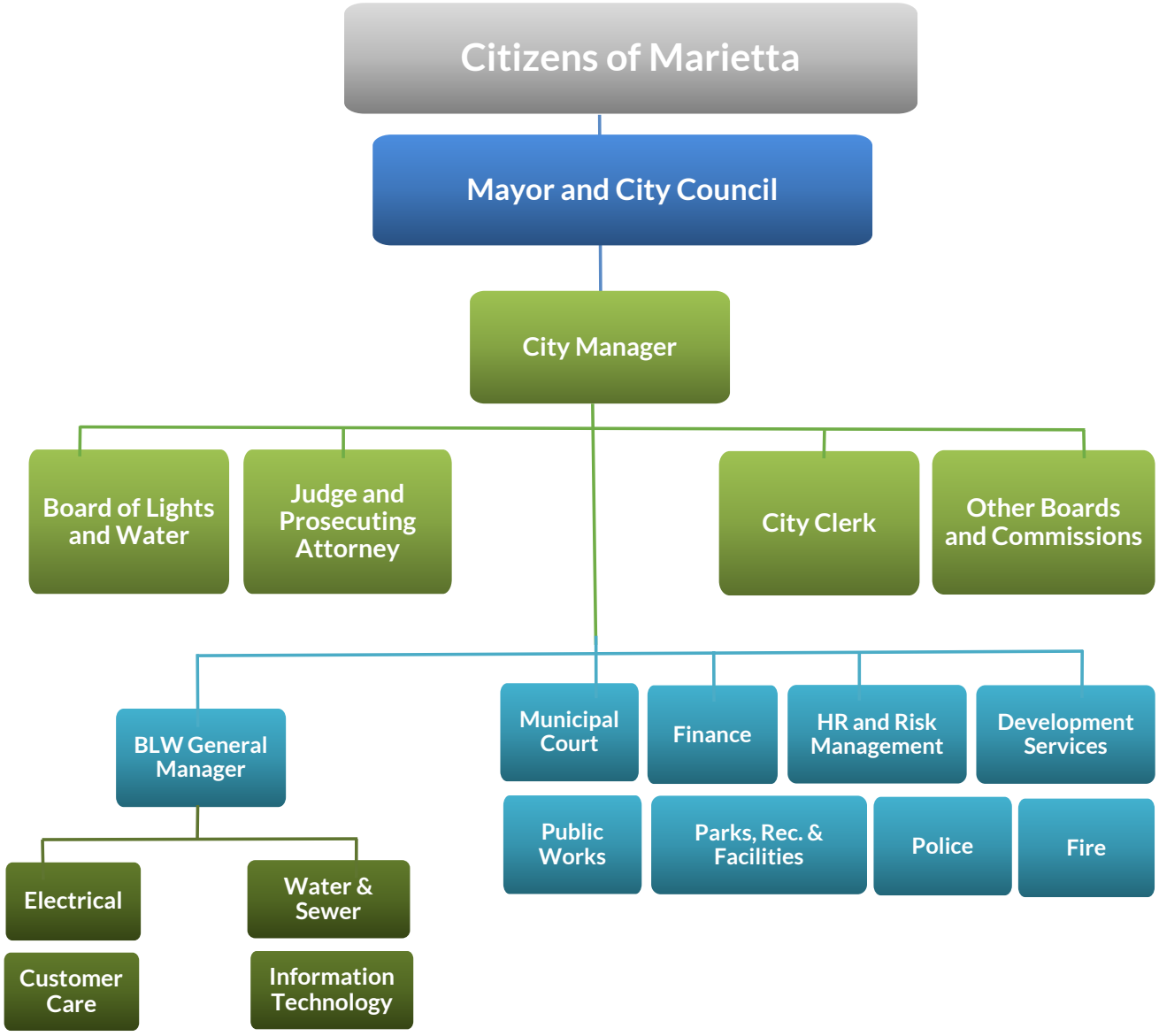
- In conjunction with these changes, there were other position retitles or reclassifications approved as a result of departmental re-organizations without further changes in the levels of personnel within the departments.

GRAND TOTAL	812.00	812.00	814.00

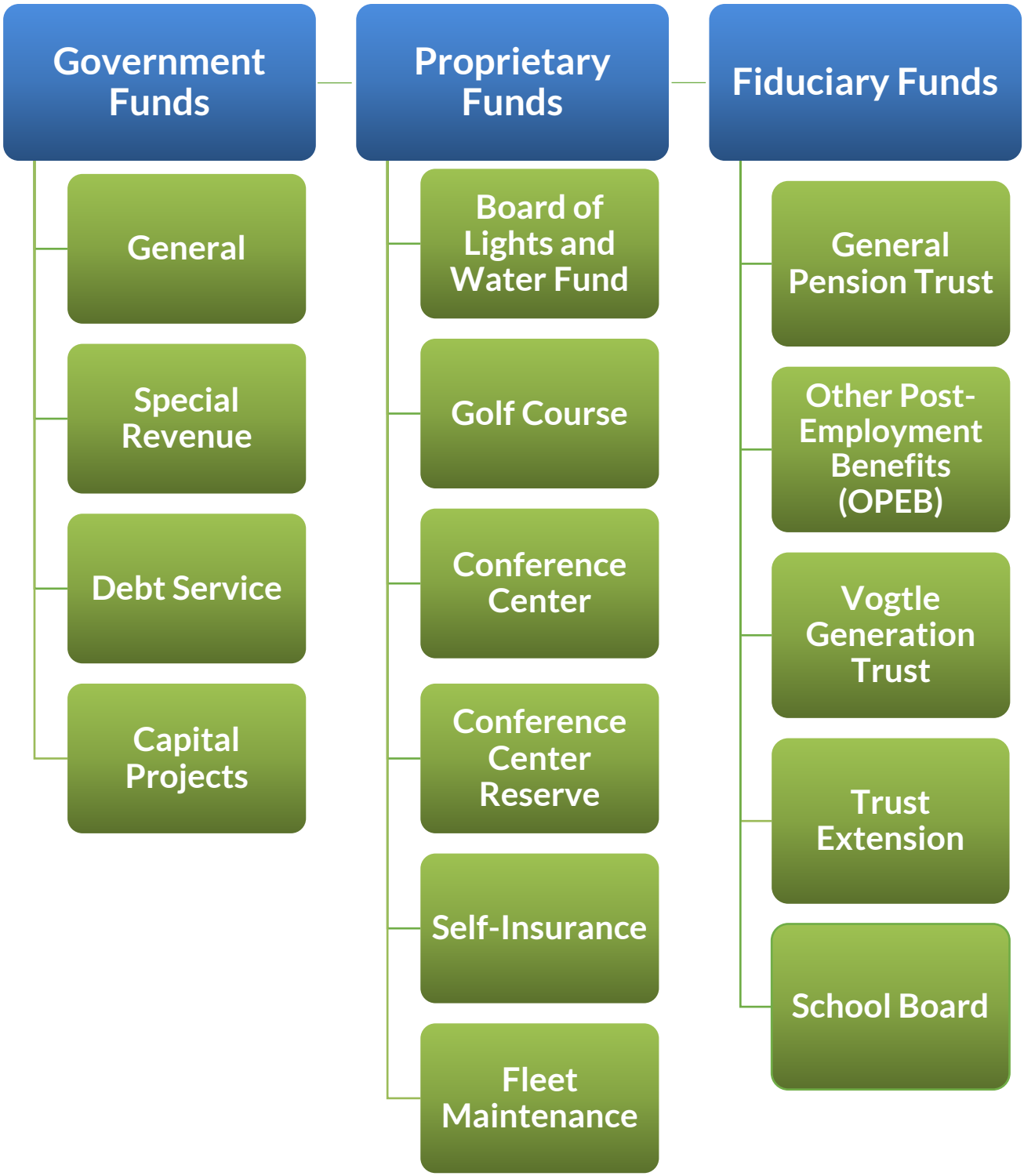
Note:

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

CITY OF MARIETTA ORGANIZATION CHART



CITY OF MARIETTA
BUDGET FUND STRUCTURE







LIVE • WORK • PLAY

CITY OF MARIETTA, GA.







FINANCIAL SUMMARY

CITY OF MARIETTA

SOURCES AND USES OF FUNDS

GENERAL FUND	FY24 Actual	FY25 Appr Budget	FY25 Final Budget	FY25 Yr-End Est	FY26 Budget
Revenue					
General Property Taxes					
Real Estate Taxes	10,795,310	11,956,241	11,956,241	11,519,410	12,664,254
Personal Property Taxes	5,660,155	6,305,555	6,305,555	5,594,144	5,678,491
Total General Property Taxes	**16,455,465**	**18,261,796**	**18,261,796**	**17,113,554**	**18,342,745**
Other Taxes					
Real Estate Trans./Intangible Rec.	449,027	437,206	437,206	330,218	340,297
Wholesale Excise Taxes	715,795	751,550	751,550	675,166	677,489
Insurance Premium	5,415,437	5,812,584	5,812,584	5,826,841	6,269,342
Franchise Fees	5,771,453	5,928,094	5,928,094	5,994,094	6,213,314
Miscellaneous	68,534	70,610	70,610	49,010	67,735
Total Other Taxes	**12,420,246**	**13,000,044**	**13,000,044**	**12,875,329**	**13,568,177**
Licenses & Permits					
Business Licenses	7,971,951	7,730,546	7,730,546	7,397,849	7,677,537
Permits	1,163,947	1,213,442	1,213,442	1,438,541	1,321,441
Total Licenses & Permits	**9,135,898**	**8,943,988**	**8,943,988**	**8,836,390**	**8,998,978**
Intergovernmental	**2,269,216**	**370,750**	**370,750**	**2,613,463**	**2,807,390**
Charges For Services					
Sanitation	4,332,871	4,323,144	4,323,144	4,385,305	4,378,799
Recreation	1,486,077	1,423,422	1,423,422	1,362,582	1,487,811
Miscellaneous	542,202	509,323	509,323	590,133	584,271
Total Charges For Services	**6,361,150**	**6,255,889**	**6,255,889**	**6,338,020**	**6,450,881**
Fines and Forfeits	**2,831,111**	**3,236,447**	**3,236,447**	**3,943,944**	**3,628,059**
Other Financing Sources					
Miscellaneous	604,137	755,734	792,234	624,274	724,992
Interest Income	1,034,888	720,000	720,000	1,010,672	650,000
Transfer from BLW	14,678,368	15,118,719	15,118,719	15,118,719	15,511,806
Transfers In	8,200,596	8,303,107	8,303,107	8,039,919	8,048,706
Use of Reserve	0	1,940,180	7,324,714	2,442,143	0
Total Other Financing Sources	**24,517,989**	**26,837,740**	**32,258,774**	**27,235,727**	**24,935,504**
General Fund Revenue	**73,991,075**	**76,906,654**	**82,327,688**	**78,956,427**	**78,731,734**
Appropriated Expenditures					
Personal Services	47,196,466	51,483,443	51,501,180	50,076,236	54,238,016
Operating Services	11,343,833	13,740,697	15,519,871	13,863,198	15,767,508
Internal Fleet Services	3,502,235	3,434,384	3,434,384	3,331,598	3,454,216
Transfers Out	7,402,307	6,748,130	5,339,129	3,071,067	4,224,534
Capital Projects	2,945,468	1,500,000	6,533,124	3,806,766	1,047,460
General Fund Expenditures	**72,390,309**	**76,906,654**	**82,327,688**	**74,148,865**	**78,731,734**

SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY24 Actual	FY25 Appr Budget	FY25 Final Budget	FY25 Yr-End Est	FY26 Budget
Revenue					
Lease Income Fund					
Interest Income	1,394,708	1,386,426	1,386,426	1,332,184	1,296,000
Use of Reserve	0	515,074	515,074	0	454,500
Transfers In	900,000	900,000	900,000	900,000	900,000
Lease Income	**2,294,708**	**2,801,500**	**2,801,500**	**2,232,184**	**2,650,500**
Cemetery Fund					
Property Tax	345,537	380,427	380,427	368,055	380,200
Interest Income	8,988	12,750	12,750	43,646	23,958
Miscellaneous	0	0	0	1	0
Use of Reserve	0	0	25,000	0	0
Cemetery	**354,525**	**393,177**	**418,177**	**411,702**	**404,158**
CDBG	**642,973**	**520,351**	**580,426**	**393,972**	**510,380**
American Rescue Plan Fund					
Intergovernmental	1,706,109	0	0	2,106,231	0
Interest Income	43,286	0	0	72,746	45,000
Use of Reserve	0	0	3,636,740	1,777,133	3,146,060
American Rescue Plan	**1,749,395**	**0**	**3,636,740**	**3,956,110**	**3,191,060**
Grants Funds					
Intergovernmental	249,739	0	24,569	262,288	0
Miscellaneous	284,654	0	0	1,552	0
Use of Reserve	0	0	278,237	0	0
Transfer in	0	0	0	0	0
Grants	**534,393**	**0**	**302,806**	**263,840**	**0**
Asset Forfeiture Fund					
Intergovernmental	265,018	175,000	175,000	281,858	125,000
Interest Income	5,701	4,500	4,500	17,160	8,500
Miscellaneous	65,402	65,500	65,500	10,732	70,500
Use of Reserve	0	0	2,500	0	81,000
Asset Forfeiture	**336,121**	**245,000**	**247,500**	**309,750**	**285,000**
Marietta History Center Fund					
Admissions	29,535	28,750	28,750	26,673	27,250
Gift Shop	22,723	20,500	20,500	30,482	22,000
Special Events	22,875	7,500	7,500	23,701	7,500
Tourism Grant	160,000	160,000	160,000	160,000	160,000
Miscellaneous	14,868	15,000	32,456	52,354	16,000
Use of Reserve	0	39,983	39,983	0	0
Marietta History Center	**250,001**	**271,733**	**289,189**	**293,210**	**232,750**

SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY24 Actual	FY25 Appr Budget	FY25 Final Budget	FY25 Yr-End Est	FY26 Budget
Revenue					
Brumby Hall & Gardens/GWTW Fund					
Admissions	46,484	18,500	18,500	46,246	43,800
Gift Shop	50,229	45,400	45,400	51,383	50,400
Tourism Grant	80,929	67,429	68,000	68,000	66,791
Miscellaneous	3,270	10,000	10,000	9,494	5,000
Use of Reserve	0	5,934	15,164	0	0
Brumby Hall & Gardens/GWTW	**180,912**	**147,263**	**157,064**	**175,123**	**165,991**
Aurora Fire Museum Fund					
Tourism Grant	13,750	1,250	1,250	18,667	19,000
Donations/Fundraising	7,986	6,000	6,000	5,863	5,500
Use of Reserve	0	2,750	2,750	0	0
Aurora Fire Museum	**21,736**	**10,000**	**10,000**	**24,530**	**24,500**
Parks & Recreation Fund					
Interest Income	16,457	0	0	15,530	14,658
Miscellaneous	0	0	0	8,294	0
Parks & Recreation	**16,457**	**0**	**0**	**23,824**	**14,658**
Tree Preservation Fund					
Interest Income	2,559	2,000	2,000	2,900	2,000
Miscellaneous	45,683	11,500	60,714	27,104	30,000
Use of Reserve	0	26,500	31,451	0	0
Tree Preservation	**48,242**	**40,000**	**94,165**	**30,004**	**32,000**
Tourism Funds					
Hotel/Motel Tax	3,929,246	3,839,718	3,839,718	3,762,509	3,817,277
Auto Rental Excise Tax	1,292,451	1,282,952	1,282,952	1,074,608	1,066,667
Tourism	**5,221,697**	**5,122,670**	**5,122,670**	**4,837,117**	**4,883,944**
Special Revenue Funds Revenue	**11,651,160**	**9,551,694**	**13,660,237**	**12,951,366**	**12,394,941**
Appropriated Expenditures					
Personal Services	399,970	529,732	515,046	491,964	613,068
Operating Services	1,441,140	836,747	1,510,222	1,301,524	824,051
Internal Fleet Services	2,020	0	0	1,039	0
Reserve Increase	0	213,845	213,845	0	212,318
Debt Service	2,736,375	2,801,500	2,801,500	2,738,500	2,650,500
Transfers Out	5,221,697	5,122,670	5,122,670	4,837,117	4,883,944
Capital Projects	1,793,594	47,200	3,496,954	2,087,121	3,211,060
Special Revenue Funds Expenditures	**11,594,796**	**9,551,694**	**13,660,237**	**11,457,265**	**12,394,941**

SOURCES AND USES OF FUNDS

CAPITAL PROJECTS FUNDS	FY24 Actual	FY25 Appr Budget	FY25 Final Budget	FY25 Yr-End Est	FY26 Budget
Revenue					
City Parks Bond Fund					
Interest Income	43,790	0	0	14,534	0
Intergovernmental	458,980	0	0	41,020	0
Use of Reserve	0	0	405,920	0	0
City Parks Bond	**502,770**	**0**	**405,920**	**55,554**	**0**
Redevelopment Bond Fund					
Interest Income	1,000,008	950,954	950,954	1,028,944	1,054,968
Miscellaneous	174	0	0	0	0
Redevelopment Bond	**1,000,182**	**950,954**	**950,954**	**1,028,944**	**1,054,968**
SPLOST 2011 Fund					
Interest Income	71,621	0	0	60,058	0
Use of Reserve	0	0	272,635	0	0
SPLOST 2011	**71,621**	**0**	**272,635**	**60,058**	**0**
SPLOST 2016 Fund					
Intergovernmental	1,225,600	0	0	0	0
Interest Income	(9,926)	0	0	2,075	0
Use of Reserve	0	0	87,573	0	0
SPLOST 2016	**1,215,674**	**0**	**87,573**	**2,075**	**0**
SPLOST 2022 Fund					
1% Sales Tax	16,992,640	16,919,898	16,919,898	15,179,156	15,122,185
Interest Income	736,545	725,000	725,000	1,059,259	1,065,980
Use of Reserve	0	0	10,320,707	0	608,367
SPLOST 2022	**17,729,185**	**17,644,898**	**27,965,605**	**16,238,415**	**16,796,532**
SPLOST Grant Fund					
Intergovernmental	2,655,499	0	0	102,500	0
Use of Reserve	0	0	778,530	0	0
SPLOST Grant	**2,655,499**	**0**	**778,530**	**102,500**	**0**
Capital Projects Funds Revenue	**23,174,931**	**18,595,852**	**30,461,217**	**17,487,546**	**17,851,500**
Appropriated Expenditures					
Personal Services	636,856	807,148	807,148	612,296	780,480
Operating Services	658,466	616,552	845,056	318,627	628,500
Capital Projects	20,289,566	8,727,566	20,364,427	9,441,713	15,387,552
Reserve Increase	0	8,444,586	8,444,586	0	1,054,968
Capital Projects Funds Expenditures	**21,584,888**	**18,595,852**	**30,461,217**	**10,372,636**	**17,851,500**

DEBT SERVICE FUND	FY24 Actual	FY25 Appr Budget	FY25 Final Budget	FY25 Yr-End Est	FY26 Budget
Revenue					
Property Tax	7,984,899	8,113,234	8,113,234	8,515,386	8,608,168
Interest Income	486,050	425,000	425,000	551,553	459,187
Debt Service Fund Revenue	**8,470,949**	**8,538,234**	**8,538,234**	**9,066,939**	**9,067,355**
Appropriated Expenditures					
Debt Service	6,591,227	6,562,996	6,562,996	6,561,295	6,530,350
Reserve Increase	0	1,950,002	1,950,002	0	2,511,769
Transfers Out	25,236	25,236	25,236	25,236	25,236
Debt Service Fund Expenditures	**6,616,463**	**8,538,234**	**8,538,234**	**6,586,531**	**9,067,355**

SOURCES AND USES OF FUNDS

ENTERPRISE FUNDS	FY24 Actual	FY25 Appr Budget	FY25 Final Budget	FY25 Yr-End Est	FY26 Budget
BLW Fund					
Revenue					
Charges for Services	158,211,822	156,787,639	161,287,639	165,244,896	163,401,123
Interest Income	2,462,975	2,511,589	2,511,589	2,707,168	2,647,256
Miscellaneous	2,001,382	1,791,959	2,370,184	2,675,639	2,070,383
Transfers In	2,927,255	3,430,695	3,430,695	2,015,694	2,210,873
Use of Reserve	0	0	3,345,006	1,597,641	3,994,826
BLW Fund Revenue	**165,603,434**	**164,521,882**	**172,945,113**	**174,241,038**	**174,324,461**
Appropriated Expenditures					
Personal Services	15,795,476	21,542,471	20,626,050	20,151,889	22,216,754
Operating Services	12,549,025	10,302,379	12,777,544	12,505,353	12,241,337
Cost of Goods Sold	90,889,888	96,680,186	96,680,186	81,604,204	90,684,295
Internal Fleet Services	1,267,339	1,449,625	1,449,625	1,297,250	1,351,145
Miscellaneous	8,442,866	799,500	799,500	8,050,788	8,492,482
Transfers Out	20,583,407	20,628,562	20,628,562	19,488,492	20,458,439
Capital Projects	12,202,061	13,119,159	19,983,646	14,284,811	18,880,009
BLW Fund Expenditures	**161,730,062**	**164,521,882**	**172,945,113**	**157,382,787**	**174,324,461**
BLW Trust Funds					
Revenue					
Transfers In	1,835,076	1,235,076	1,235,076	1,235,076	1,235,076
Use of Reserve	0	0	0	0	0
Interest Income	755,951	0	0	856,319	0
BLW Trust Fund Revenue	**2,591,027**	**1,235,076**	**1,235,076**	**2,091,395**	**1,235,076**
Appropriated Expenditures					
Transfers Out	0	0	0	0	0
Capital Projects	291,261	0	0	0	0
Operating Services	0	0	0	73	0
Reserve Increase	0	1,235,076	1,235,076	1,235,076	1,235,076
BLW Trust Fund Expenditures	**291,261**	**1,235,076**	**1,235,076**	**1,235,149**	**1,235,076**
Golf Course Fund					
Revenue					
Transfer In	1,408,787	0	0	0	0
Green Fees	1,303,396	1,509,108	1,509,108	1,372,464	1,472,980
Cart Rental	787,433	698,650	698,650	760,549	750,250
Driving Range	167,599	165,126	165,126	162,141	169,600
Food and Beverage	486,955	427,425	427,425	495,227	468,117
Pro Shop Rental	23,013	20,000	20,000	25,546	27,500
Interest Income	(17,754)	(25,000)	(25,000)	735	0
Miscellaneous	10,905	8,100	8,100	11,684	10,600
Use of Reserve	0	0	249,319	249,319	0
Golf Course Fund Revenue	**4,170,334**	**2,803,409**	**3,052,728**	**3,077,665**	**2,899,047**
Appropriated Expenditures					
Operating Services	1,941,490	1,929,563	1,935,596	1,981,502	2,246,701
Transfers Out	28,671	426,846	426,846	428,671	426,846
Capital Projects	260,502	447,000	690,286	426,553	225,500
Golf Course Fund Expenditures	**2,230,663**	**2,803,409**	**3,052,728**	**2,836,726**	**2,899,047**

SOURCES AND USES OF FUNDS

ENTERPRISE FUNDS	FY24 Actual	FY25 Appr Budget	FY25 Final Budget	FY25 Yr-End Est	FY26 Budget
Conference Center Fund					
Revenue					
Tourism Grant	1,188,597	900,000	900,000	1,138,159	1,154,726
Rental Income	1,903,800	1,903,800	1,903,800	2,063,579	1,903,800
Miscellaneous	49,507	45,550	45,550	32,290	32,675
Conference Ctr. Fund Revenue	**3,141,904**	**2,849,350**	**2,849,350**	**3,234,028**	**3,091,201**
Appropriated Expenditures					
Miscellaneous	1,394,708	1,369,394	1,369,394	1,332,184	1,369,394
Transfers Out	900,000	900,000	900,000	900,000	900,000
Reserve Increase	0	579,956	579,956	0	821,807
Capital Projects	89,106	0	0	158,636	0
Conference Ctr. Fund Expenditures	**2,383,814**	**2,849,350**	**2,849,350**	**2,390,820**	**3,091,201**

TRUST FUNDS	FY24 Actual	FY25 Appr Budget	FY25 Final Budget	FY25 Yr-End Est	FY26 Budget
Revenue					
Pension Fund					
Fund Charges	6,443,768	6,281,883	6,281,883	6,704,471	6,645,600
Employee Contributions	1,669,543	1,623,675	1,623,675	1,713,440	1,689,600
Transfers In	1,805,552	1,874,250	1,874,250	1,874,250	1,513,400
Interest & Investment Earnings	19,934,016	19,437,101	19,437,101	8,820,118	7,091,587
Pension	**29,852,879**	**29,216,909**	**29,216,909**	**19,112,279**	**16,940,187**
Other Post-Empl. Benefits Fund	**4,488,941**	**0**	**0**	**77,648**	**500,000**
School System Fund	78,185,118	82,978,535	82,978,535	83,438,404	85,641,824
Intergovernmental	16,273	0	0	19,327	22,528
Fines & Forefeits	100,260	69,462	694,692	478,136	459,600
School System	**78,301,651**	**83,047,997**	**83,673,227**	**83,935,867**	**86,123,952**
Trust Funds Revenue	**112,643,471**	**112,264,906**	**112,890,136**	**103,125,794**	**103,564,139**
Appropriated Expenditures					
Operating Services	79,119,298	83,786,697	83,786,697	84,600,857	86,985,537
Benefit Payments & Premiums	19,411,778	14,891,432	14,891,432	15,643,707	15,353,132
Reserve Increase	0	13,581,895	13,581,895	0	1,220,588
Transfers Out	4,882	4,882	4,882	4,882	4,882
Trust Funds Expenditures	**98,535,958**	**112,264,906**	**112,264,906**	**100,249,446**	**103,564,139**

SOURCES AND USES OF FUNDS

INTERNAL SERVICE FUNDS	FY24 Actual	FY25 Appr Budget	FY25 Final Budget	FY25 Yr-End Est	FY26 Budget
Fleet Maintenance Fund					
Revenue					
Fund Charges	4,794,446	4,964,010	4,964,010	4,644,936	4,805,361
Interest Income	32	0	0	2,540	0
Use of Reserve	0	0	101,342	0	0
Fleet Maintenance Revenue	**4,794,478**	**4,964,010**	**5,065,352**	**4,647,476**	**4,805,361**
Appropriated Expenditures					
Personal Services	1,088,012	1,277,468	1,277,468	1,084,419	1,265,662
Operating Services	3,344,422	3,403,779	3,420,626	3,091,568	3,368,436
Internal Fleet Services	40,038	41,500	41,500	19,657	0
Transfers Out	21,263	21,263	21,263	21,263	21,263
Capital Projects	330,935	220,000	304,495	76,295	150,000
Fleet Maintenance Expenditures	**4,824,670**	**4,964,010**	**5,065,352**	**4,293,202**	**4,805,361**

SELF-INSURANCE FUND	FY24 Actual	FY25 Appr Budget	FY25 Final Budget	FY25 Yr-End Est	FY26 Budget
Revenue					
Fund Charges	12,940,480	13,065,723	13,065,723	13,444,119	15,256,408
Employee Contributions	1,415,806	1,576,000	1,576,000	1,416,493	1,560,650
Interest & Investment Earnings	693,898	525,000	525,000	610,649	435,808
Transfers In	2,437,295	2,488,396	2,488,396	999,999	1,175,051
Use of Reserves	0	1,000,000	1,736,047	1,736,047	2,000,000
Self-Insurance Fund Revenue	**17,487,479**	**18,655,119**	**19,391,166**	**18,207,307**	**20,427,917**
Appropriated Expenditures					
Operating Services	618,321	939,390	939,390	892,165	933,175
Reserve Increase	56,210	1,000,000	455,000	0	0
Benefit Payments & Premiums	16,738,369	16,667,837	17,948,884	17,865,859	19,446,850
Transfers Out	47,892	47,892	47,892	47,892	47,892
Self-Insurance Fund Expenditures	**17,460,792**	**18,655,119**	**19,391,166**	**18,805,916**	**20,427,917**

SOURCES AND USES OF FUNDS

SUMMARY - ALL FUNDS	FY24 Actual	FY25 Appr Budget	FY25 Final Budget	FY25 Yr-End Est	FY26 Budget
Revenue					
Property Taxes	102,971,019	109,733,992	109,733,992	109,435,399	112,972,937
Other Taxes	17,641,943	18,122,714	18,122,714	17,712,446	18,452,121
1% Sales Tax	16,992,640	16,919,898	16,919,898	15,179,156	15,122,185
Licenses & Permits	9,135,898	8,943,988	8,943,988	8,836,390	8,998,978
Intergovernmental Revenue	10,932,683	2,194,780	2,279,995	7,205,485	4,865,815
Charges For Services	196,689,043	195,405,578	199,905,578	204,570,229	205,258,320
Fines and Forfeits	2,931,371	3,305,909	3,931,139	4,422,080	4,087,659
Interest Income	28,663,793	26,675,320	26,675,320	18,208,790	14,794,902
Miscellaneous	7,568,923	2,703,343	3,384,738	3,531,066	2,960,150
Total Revenue	**393,527,313**	**384,005,522**	**389,897,362**	**389,101,041**	**387,513,067**
Appropriated Expenditures					
Personal Services	65,116,780	75,640,262	74,726,892	72,416,804	79,113,980
Operating Services	252,705,236	250,889,662	257,349,907	247,701,153	263,146,759
Debt Service	9,327,602	9,364,496	9,364,496	9,299,795	9,180,850
Capital Projects	38,202,493	24,060,925	51,372,932	30,281,895	38,901,581
Total Expenditures	**365,352,111**	**359,955,345**	**392,814,227**	**359,699,647**	**390,343,170**

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.

FY2025 year end increase due to the use of reserve:

- Lease Income Fund $454,500
- Asset Forfeiture $81,000
- American Rescue Plan $3,146,060
- SPLOST 2022 Fund $608,367
- BLW Fund $3,994,826
- Self Insurance Fund $2,000,000

Reserved for future capital projects:

- Cemetery Fund $184,160
- Parks & Recreation Fund $13,658
- Aurora Fire Museum $14,500
- Redevelopment Bond $1,054,968
- Conference Center Reserve Fund $254,726
- Conference Center Fund $567,081
- Debt Service Fund: $2,511,769
- BLW Vogle Trust Fund $1,235,076
- General Pension $1,220,588

Additional details can be found on the following pages in the FY2026 Combined Statement of Revenue, Expenditures and Changes in Fund Balance.



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FY2026 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUNDS	GENERAL	BLW	GOLF COURSE	CONFERENCE CENTER	DEBT SERVICE
REVENUES:					
Property Taxes	18,342,745				8,608,168
Other Taxes	13,568,177				
1% Sales Tax					
Licenses and Permits	8,998,978				
Intergovernmental	2,807,390			1,154,726	
Charges for Services	6,450,881	163,401,123	2,888,447	1,903,800	
Fines and Forfeits	3,628,059				
Interest Income	650,000	2,647,256			459,187
Miscellaneous*	724,992	2,070,383	10,600	32,675	
Total Anticipated Revenues	**55,171,222**	**168,118,762**	**2,899,047**	**3,091,201**	**9,067,355**
EXPENDITURES:					
Personal Services	54,238,016	22,216,754			
Operating Services	19,221,724	112,769,259	2,246,701	1,369,394	
Appropriated Expenditures	**73,459,740**	**134,986,013**	**2,246,701**	**1,369,394**	**0**
Debt Service:					
Principal Retirement					5,595,000
Interest and Fiscal Charges					935,350
Capital Projects	1,047,460	18,880,009	225,500		
Total Anticipated Expenses	**74,507,200**	**153,866,022**	**2,472,201**	**1,369,394**	**6,530,350**
Excess (Deficit) of Revenues over Expenses	**(19,335,978)**	**14,252,740**	**426,846**	**1,721,807**	**2,537,005**
Transfers In	**23,560,512**	**2,210,873**	**0**		
Transfers Out	**(4,224,534)**	**(20,458,439)**	**(426,846)**	**(900,000)**	**(25,236)**
Incr (Decr) in Reserves as a result of FY26 Operations	**0**	**(3,994,826)**	**0**	**821,807**	**2,511,769**

FY2026 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

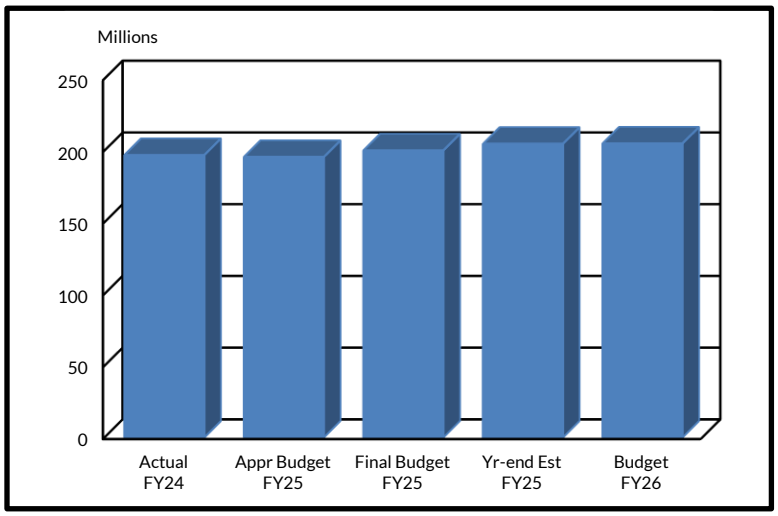
FUNDS	CAPITAL PROJECTS	SPECIAL REVENUE	FLEET MAINT.	SELF - INSURANCE	TRUSTS	TOTAL
REVENUES:						
Property Taxes		380,200			85,641,824	**112,972,937**
Other Taxes		4,883,944				**18,452,121**
1% Sales Tax	15,122,185					**15,122,185**
Licenses and Permits						**8,998,978**
Intergovernmental		881,171			22,528	**4,865,815**
Charges for Services		156,450	4,805,361	16,817,058	8,835,200	**205,258,320**
Fines and Forfeits					459,600	**4,087,659**
Interest Income	2,120,948	1,390,116		435,808	7,091,587	**14,794,902**
Miscellaneous*		121,500				**2,960,150**
Total Anticipated Revenues	**17,243,133**	**7,813,381**	**4,805,361**	**17,252,866**	**102,050,739**	**387,513,067**
EXPENDITURES:						
Personal Services	780,480	613,068	1,265,662			**79,113,980**
Operating Services	628,500	824,051	3,368,436	20,380,025	102,338,669	**263,146,759**
Appropriated Expenditures	**1,408,980**	**1,437,119**	**4,634,098**	**20,380,025**	**102,338,669**	**342,260,739**
Debt Service:						
Principal Retirement		2,495,000				**8,090,000**
Interest and Fiscal Charges		155,500				**1,090,850**
Capital Projects	15,387,552	3,211,060	150,000			**38,901,581**
Total Anticipated Expenses	**16,796,532**	**7,298,679**	**4,784,098**	**20,380,025**	**102,338,669**	**390,343,170**
Excess (Deficit) of Revenues over Expenses	**446,601**	**514,702**	**21,263**	**(3,127,159)**	**(287,930)**	**(2,830,103)**
Transfers In		**900,000**		**1,175,051**	**2,748,476**	**30,594,912**
Transfers Out		**(4,883,944)**	**(21,263)**	**(47,892)**	**(4,882)**	**(30,993,036)**
Incr (Decr) in Reserves as a result of FY26 Operations	**446,601**	**(3,469,242)**	**0**	**(2,000,000)**	**2,455,664**	**(3,228,227)**

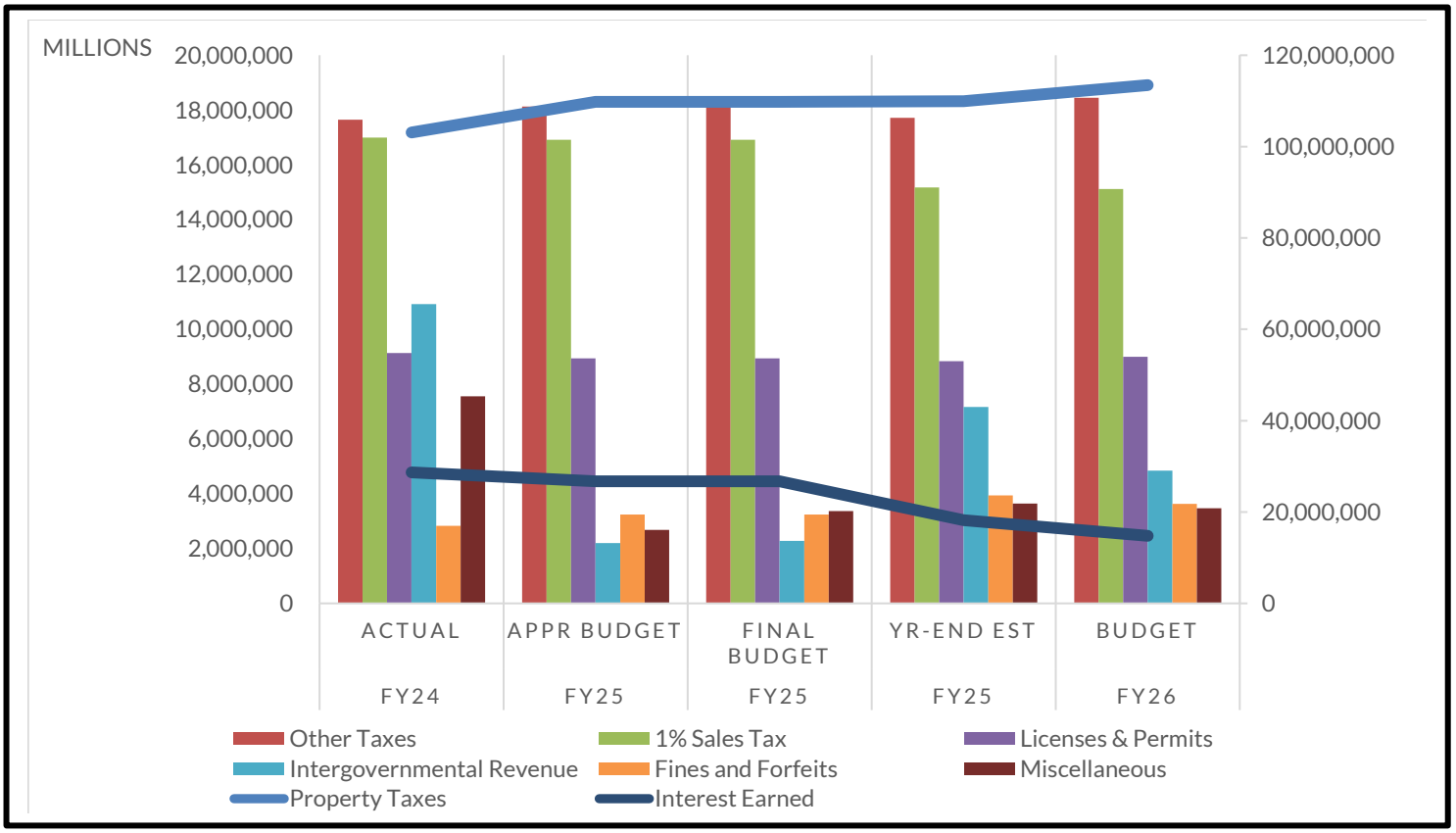
REVENUE SUMMARY

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.

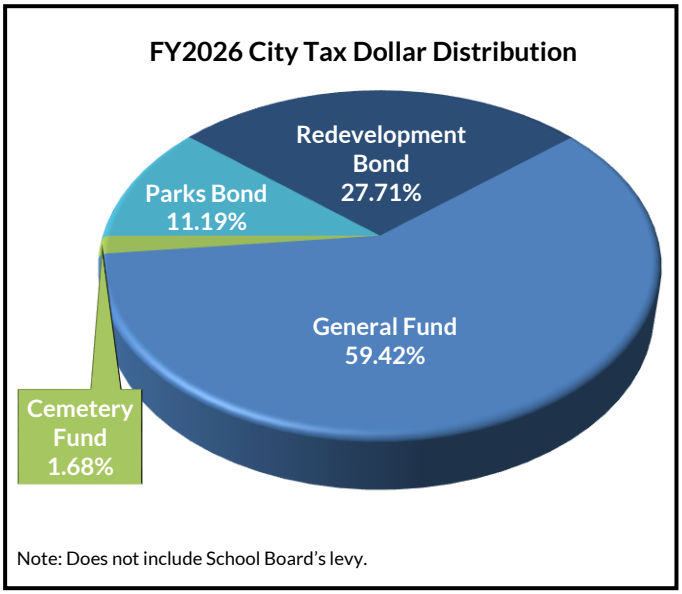




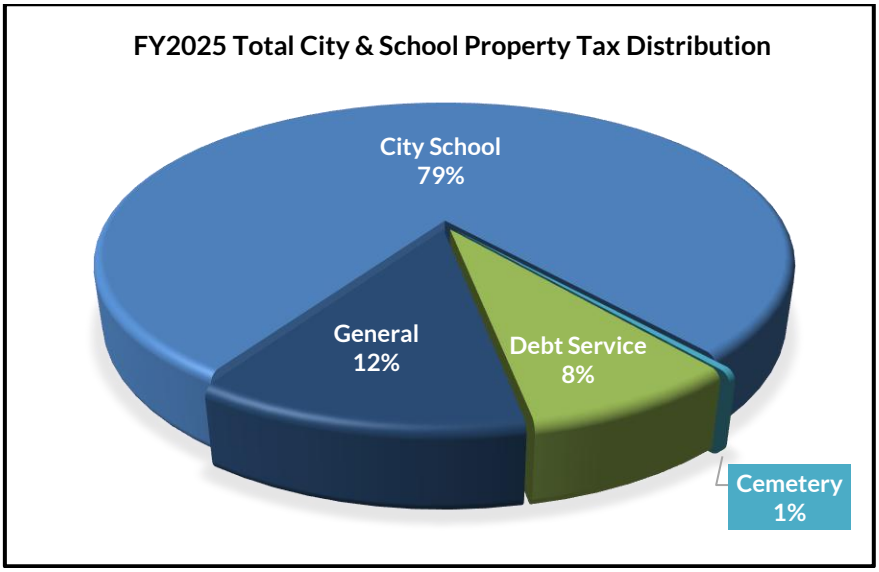
REVENUE SUMMARY

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 $14.1 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. The City millage rate has shown a continual decrease over time. These two debt service levies are estimated to bring in about $9.07 million. The cemetery portion is 0.079 mills which should produce about $404,158 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 excludes the School Board's levy. Homeowners may apply for a homestead exemption, which would reduce this amount, if eligible, to $700.15.



The chart below shows the history of Marietta's millage rate, which also includes the millage adopted by Marietta City Schools.



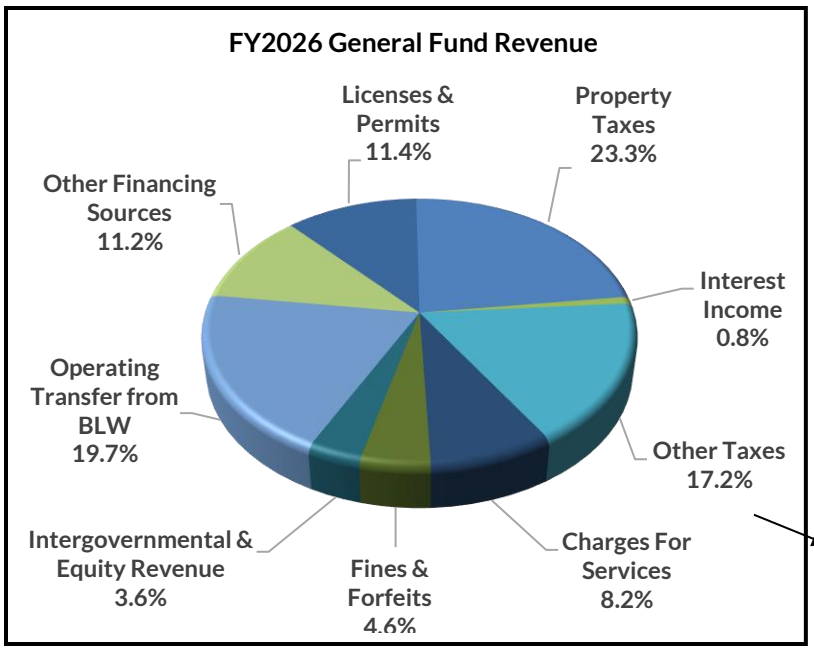
Tax Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
City & School Millage Total	**24.016**	**23.587**	**23.587**	**23.587**	**23.337**	**23.087**	**22.962**	**22.787**	**22.662**	**22.662**	**22.662**
City Millage Total	**6.046**	**5.617**	**5.617**	**5.617**	**5.367**	**5.117**	**4.992**	**4.817**	**4.692**	**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	2.750	2.750	2.750	2.500	2.250	2.125	1.950	1.825	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
City School	17.970	17.970	17.970	17.970	17.970	17.970	17.970	17.970	17.970	17.970	17.970

Notes:
1) The voters approved a Redevelopment Bond in November 2013, which raised the Debt Service millage rate in 2014.
2) In January 2016, the Public Safety Bond was paid off, which lowered the Debt Service millage rate.
3) Council voted to reduce millage rate by 0.25 in FY2019, FY2020, and FY2021.
4) Council voted to reduce 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.
6)Marietta City Schools voted to maintain 17.97 millage rate.

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 percentage each contributes to the total amount budgeted of $78.7 million. There are no tax increases approved for the FY2026 budget. The General Fund revenue budget is expected to increase by 2.4% 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. Overall property assessment values rose by 5.9%, this was driven in part by a 3.0% year over year increase in residential property values.

Other Taxes:	
Franchise Fees	**$6,213,314**
State Insurance Premium	**$6,269,342**
Alcoholic Beverage Excise Tax	**$677,489**
Miscellaneous	**$408,032**

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 FY26 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.

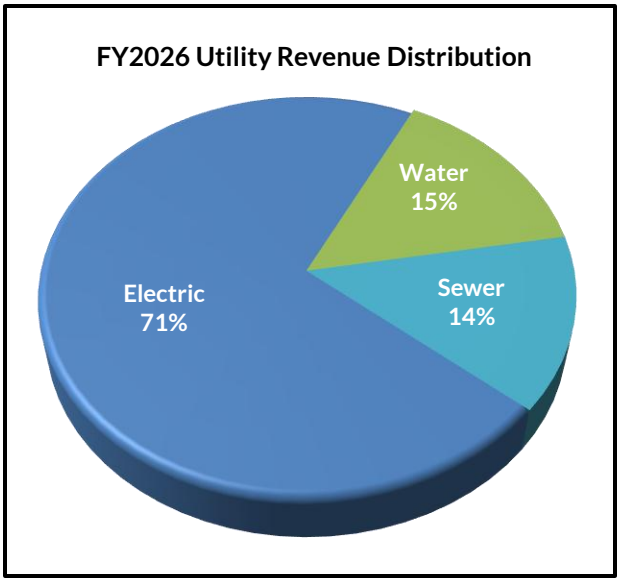
The automated red-light enforcement program is working to reduce accidents in targeted intersections in general. New red-light cameras located at the intersection of Cobb Parkway and Canton Road Connector, as well as Cobb Parkway and South Marietta Parkway, will drive temporary revenue growth in this area.

Indirect cost recovery from the BLW Fund and other funds of the city, totals about $2.76 million of the $8.11 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 $4.9 million.

REVENUE SUMMARY

BOARD OF LIGHTS AND WATER FUND

The operation of the electric, water and sewer utilities is projected to produce 93.7% of the revenue for the Board of Lights and Water (BLW) Fund. The remaining 6.3% of its income is derived from investment earnings, miscellaneous sources, reserves, and indirect cost recovery of $2.2 million from the General Fund and other funds.



Charges for Services is the largest category of revenue, which is budgeted at about $163.4 million for FY2026. Electric, water and sewer sales are projected to contribute 71%, 15%, and 14%, respectively, to this category of revenue. Utility revenue distribution remains rather constant from year to year. There is a 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.

There is a 4% water rate increase factored into the current budget. In December, Council and the Board of Lights & Water will review the current rates to determine if any additional adjustments are required.

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 $4.9 million in FY2026, and $1.39 million was approved and awarded to support tourism.

The 2022 SPLOST was approved by voters and began in January 2022. $16.8 million is budgeted for transportation, building, and capital projects for FY2026. Project proposals are currently being reviewed for the upcoming 2028 SPLOST that is scheduled to replace the existing 2022 SPLOST and will end December 31, 2028.

REVENUE SUMMARY

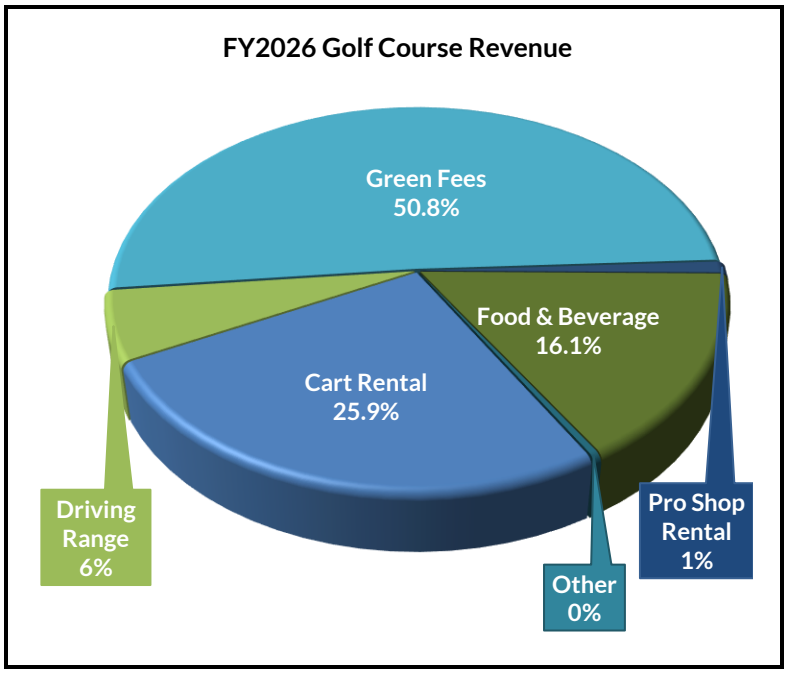
DEBT SERVICE FUND

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 FY26.

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 $4.8 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. $2 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 14.5% of salaries. The employees contribute 4% of salaries to the pension fund as well. Investment earnings play a substantial role in the fund's overall health. An analysis by an outside firm is 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 FY2026 is sound. No tax increases nor fee increases are implemented with the passage of this budget. Despite concerns for the national and local economies, Marietta remains stable and focused on future needs. The City's fiscally conservative approach and dedication to maximizing resources will serve to provide revenue streams without unduly taxing the citizens.



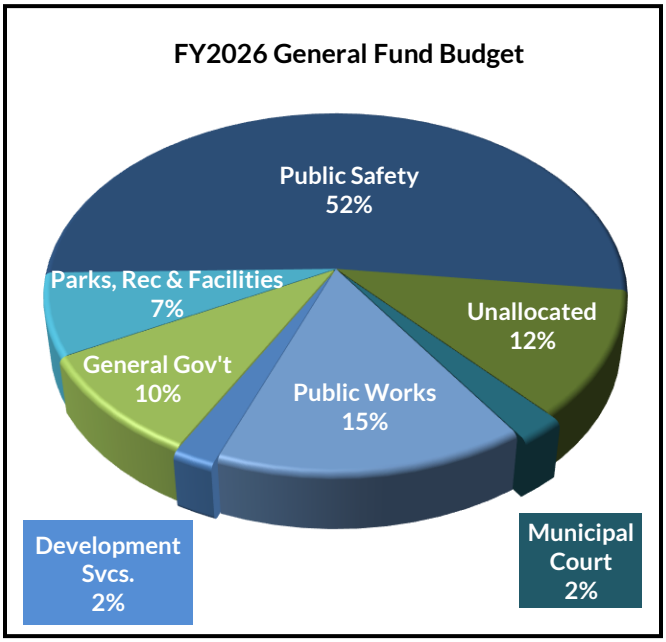
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EXPENDITURE SUMMARY

Marietta's Expenditure Budget is thoughtful, conservative and provides services that meet or exceed last year's levels. The total budget for FY2026 is $390.3 million for all City funds, excluding planned reserve increases and interfund transfers. As in recent years, the FY2026 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 $78.7 million General Fund Budget is 2.4% higher than last year's adopted budget. Expenditures for the Personal Services category are budgeted at $54.2 million, this amount accounts for 68.9% 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 FY2026 the salary savings is budgeted at $2 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 $23.45 million, which is 29.78% 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 FY2026 has a $452,540 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.

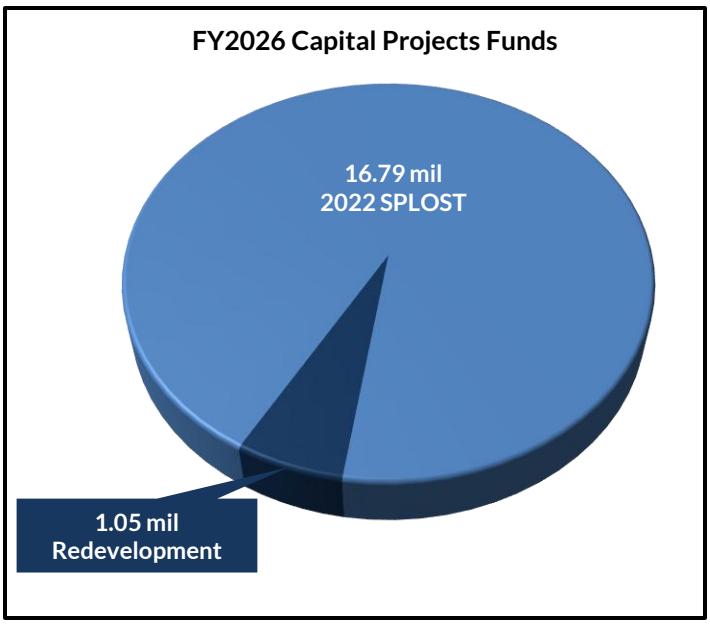
OTHER FUNDS

The Golf Course Fund is budgeted at $2.899 million; this is a 3.4% 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 $225,500 for FY2026.

EXPENDITURE SUMMARY

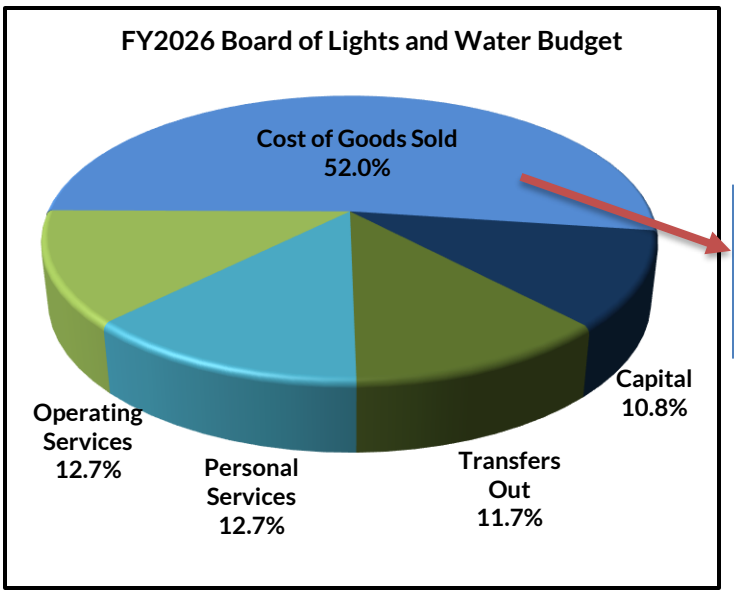
In the Capital Projects funds, approximately $1.05 million are budgeted for Redevelopment projects, and $16.79 million is dedicated to the 2022 SPLOST. The 2022 SPLOST is largely for road and transportation projects, for which $9.2 million is budgeted. $1.5 million is scheduled for joint projects with Cobb County, which include the Kennesaw Avenue Streetscape, Bellemeade Bridge project, and the development of a skate park. Another $781 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, and 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 $174.3 million. This is a 6% increase over last year's approved budget. The largest category of expenditures, Cost of Goods Sold, decreased by 6.2% over last year's adopted budget. The primary driver is the increase of capital assets/projects to meet long-term strategic goals and current infrastructure demands.



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 $67.67 million
Water $9.91 million
Sewer $13.08 million

The Cost of Goods Sold in Electrical, Water, and Sewer are by far the largest expense for the utility. Purchased power accounts for 38.8% and purchased water and sewer services are 13.2% of the Board of Lights and Water budget. Electricity for resale is budgeted at $67.7 million. Meanwhile, water and sewer services for resale are budgeted at $23 million.

The FY2026 BLW capital budget of $18.9 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 retirement benefits to a pool of retirees and is budgeted at $16.9 million. In conclusion, the budget for FY2026 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.

Governmental Funds	Beginning FY26 Fund Balance	Anticipated Revenues	Anticipated Expenses	Projected Change in Fund Balance	Estimated Ending FY25 Fund Balance	Designated/ Reserved	Undesignated
General Fund	55,713,517	78,731,734	78,731,734	0	55,713,517	17,386,635	38,326,882
Lease Income	10,182,758	2,196,000	2,650,500	(454,500)	9,728,258		9,728,258
Cemetery	1,535,954	404,158	404,158	0	1,535,954	33,990	1,501,964
CDBG	22,307	510,380	510,380	0	22,307	19,338	2,969
Asset Forfeiture	603,797	204,000	285,000	(81,000)	522,797		522,797
Radio System Core Replacement	3,329	0	0	0	3,329		3,329
Marietta History Center	383,997	232,750	232,750	0	383,997	14,552	369,445
Brumby Hall & Gardens/GWTW	169,339	165,991	165,991	0	169,339	125	169,214
Aurora Fire Museum	43,443	24,500	24,500	0	43,443		43,443
Parks & Recreation	455,015	14,658	14,658	0	455,015	407,368	47,647
Tree Preservation	99,110	32,000	32,000	0	99,110		99,110
Tourism	434,727	4,883,944	4,883,944	0	434,727		434,727
Capital Projects	65,852,947	17,243,133	17,851,500	(608,367)	65,244,580	4,817,881	60,426,699
Debt Service	15,372,974	9,067,355	6,530,350	2,537,005	17,909,979		17,909,979
Governmental Funds Total	**150,873,215**	**113,710,603**	**112,317,465**	**1,393,138**	**152,266,353**	**22,679,889**	**129,586,464**

Projected Change in Fund Balance
Use of Reserve & Reserve Increase Funds:

- American Rescue Plan: $3,146,060 will be utilized for capital projects for the city.
- Lease Income: Principal bond payment of $2,595,000 due July 1st requires $454,500 of reserves to off-set costs.
- Asset Forfeiture: $81,000 will be utilized for police operations.
- Board of Lights & Water: $3,994,826 for capital Improvement projects funded with reserve funds.
- Self Insurance: $2 million use of reserves to offset employee healthcare contributions due to rising insurance costs.
- Capital Projects: $608,367 SPLOST appropriation budgeted for approved road, traffic, and miscellaneous capital outlay projects.
- Debt Service: Addition of $2,511,769 from increased tax revenue.

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

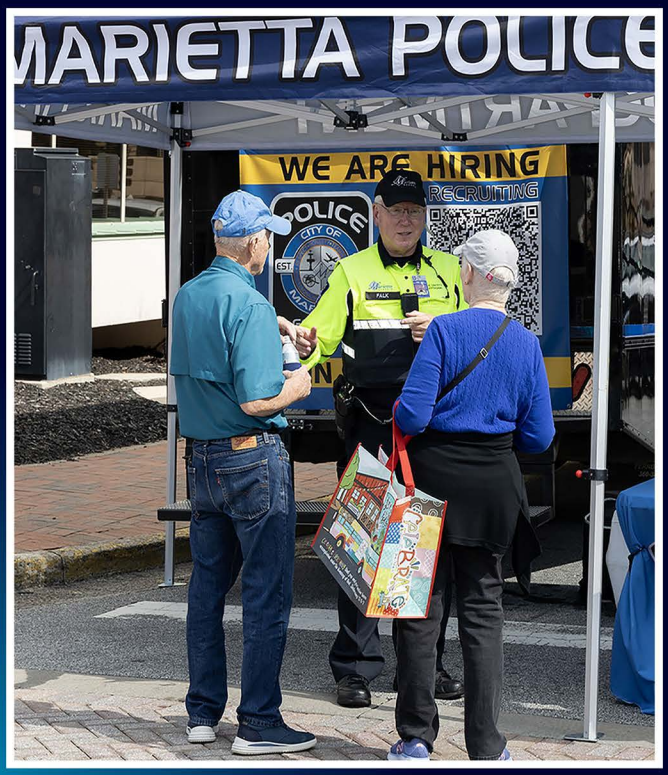
	Parks General Obligation Bonds 2015 Refunding Issue		Redevelopment General Obligation Bonds 2020 Refunding Issue	
	Principal	Interest	Principal	Interest
Outstanding	$ 7,410,000		$ 38,075,000	
Maturities for FYE June 30:	Jan. 1	July 1 & Jan 1	Jan. 1	July 1 & Jan 1
2026	1,645,000	222,300	3,950,000	712,003
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
	$ 7,410,000	$ 605,700	$ 38,075,000	$ 3,642,199.0

AGGREGATE DEBT SERVICE

	DMDA Citywide Projects Revenue Bonds 2016 Refunding Issue		Total City Debt (All Pages)		
	Principal	Interest	Principal	Interest	Total Payment
Outstanding	$ 3,110,000		$ 48,595,000		
Maturities for FYE June 30:	July 1	July 1 & Jan 1	July 1	July 1 & Jan 1	
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
	$ 3,110,000	$ 186,250	$ 48,595,000	$ 4,434,149	$ 53,029,149

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



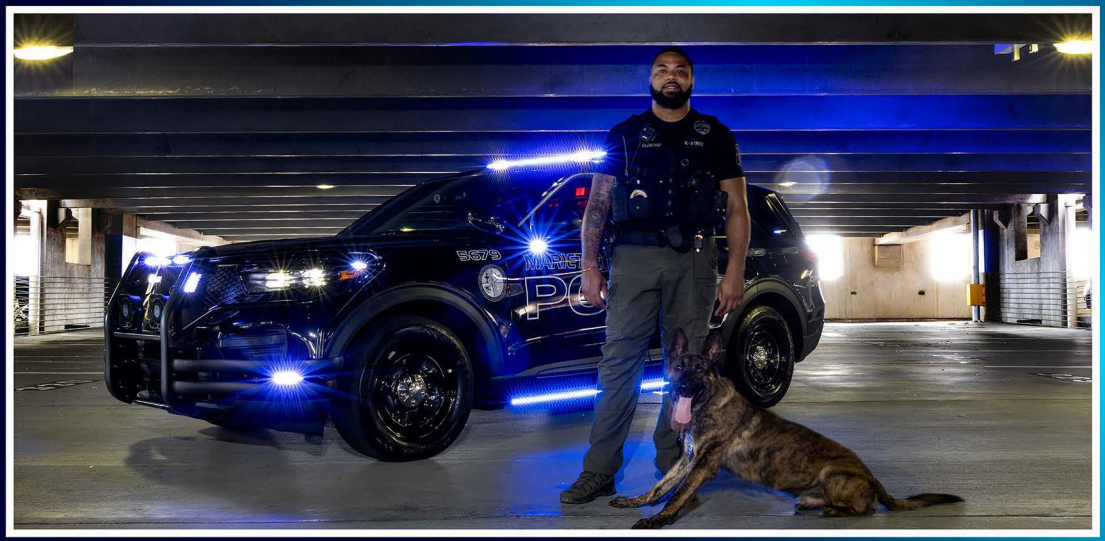


COMMITTED TO SAFETY







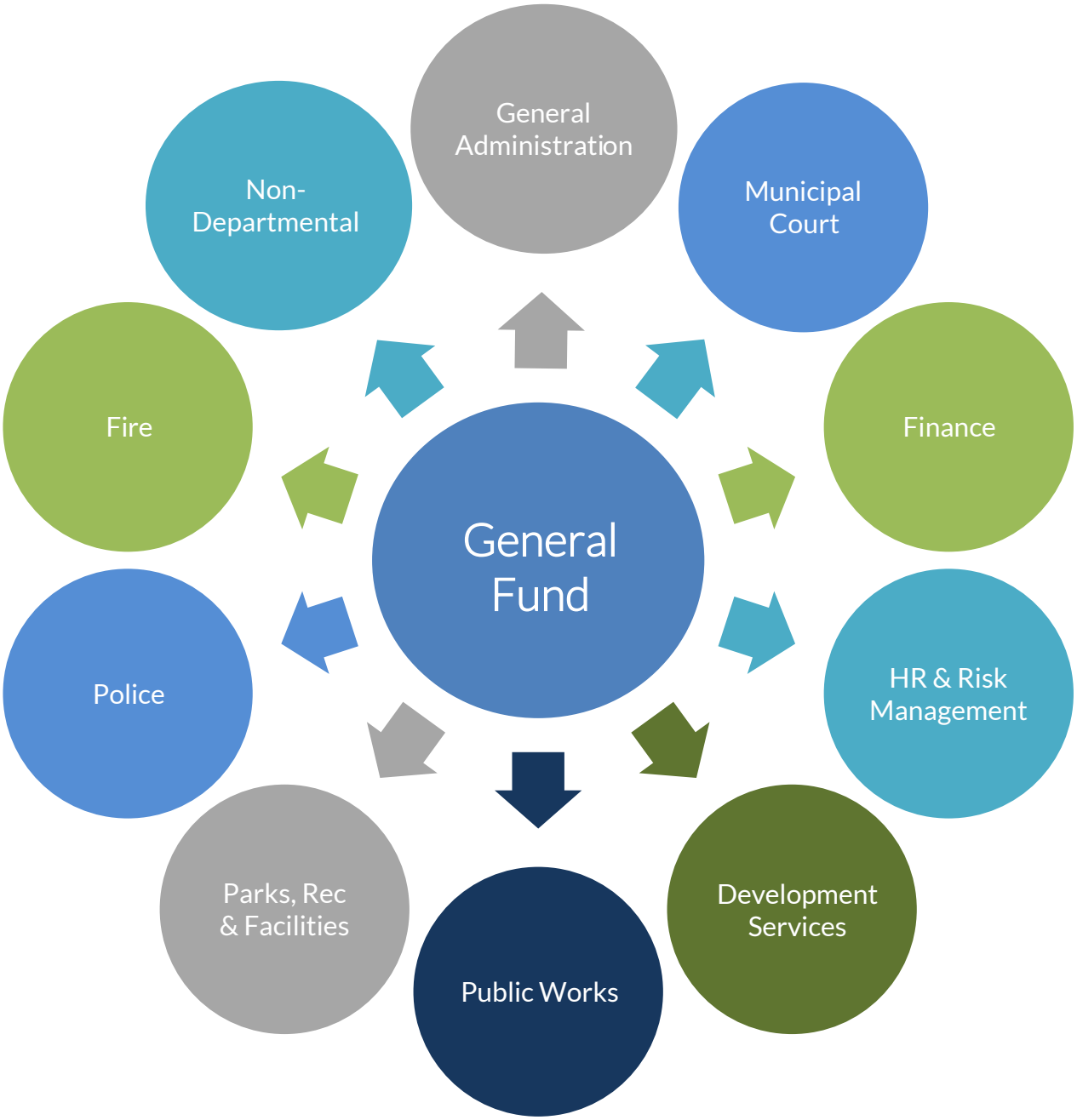


CITY OF MARIETTA, GA.


GOVERNMENTAL FUNDS
CITY OF MARIETTA

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:



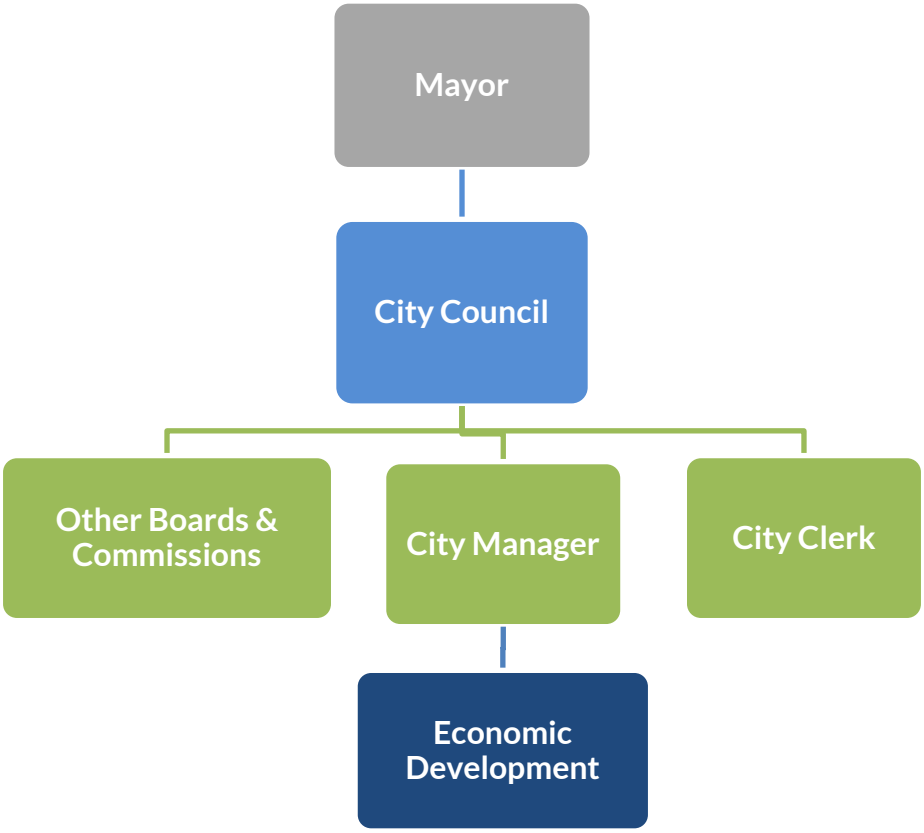
GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2026

General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
General Administration				
Mayor	159,917	9,770	0	169,687
Council	210,494	111,281	0	321,775
City Manager's Office	1,655,785	147,958	0	1,803,743
City Clerk	286,710	113,409	0	400,119
City Attorney	0	600,000	0	600,000
Civil Service Board	7,500	600	0	8,100
Total General Administration	**2,320,406**	**983,018**	**0**	**3,303,424**
Municipal Court	**1,585,383**	**205,063**	**0**	**1,790,446**
Finance				
Administration	629,869	65,719	0	695,588
Accounting and Payroll	761,724	22,486	0	784,210
Budget and Utility Analysis	399,160	11,319	0	410,479
Tax	389,456	62,766	0	452,222
Business License	455,457	8,576	0	464,033
Purchasing	372,972	11,995	0	384,967
Total Finance	**3,008,638**	**182,861**	**0**	**3,191,499**
Human Resources and Risk Management	**817,091**	**113,754**	**0**	**930,845**
Development Services				
Planning and Zoning	1,519,311	64,728	0	1,584,039
Economic Development	3	0	0	3
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	**1,544,514**	**84,728**	**0**	**1,629,242**
Public Works				
Admin, Engineering and Drafting	1,051,115	219,342	0	1,270,457
Board of Building Code Appeals	0	0	0	0
Building Inspections and Permits	654,300	47,471	0	701,771
Sanitation	3,173,722	2,569,219	0	5,742,941
Operations	355,486	26,975	0	382,461
Streets	2,123,682	612,795	0	2,736,477
Traffic Services	911,088	272,569	0	1,183,657
Total Public Works	**8,269,393**	**3,748,371**	**0**	**12,017,764**

GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2026

General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
Parks, Recreation and Facilities				
Administration	1,007,412	83,598	0	1,091,010
Programs and Events	22,542	158,329	0	180,871
Recreation Centers and Athletics	545,956	418,723	0	964,679
Buildings Maintenance	608,763	758,286	0	1,367,049
Grounds Maintenance	1,274,092	842,760	0	2,116,852
Keep Marietta Beautiful	52,719	5,570	0	58,289
Total Parks, Rec. and Facilities	**3,511,484**	**2,267,266**	**0**	**5,778,750**
Police				
Support Services	18,954,395	2,716,169	0	21,670,564
Uniform Patrol Services	0	1,808,573	0	1,808,573
Investigative Services	0	7,347	0	7,347
Total Police	**18,954,395**	**4,532,089**	**0**	**23,486,484**
Fire				
Administration	698,561	42,029	0	740,590
Rescue	0	224,554	0	224,554
Suppression & Emergency Services	13,834,337	852,737	0	14,687,074
Prevention	1,104,625	23,390	0	1,128,015
Training	437,474	376,259	0	813,733
Apparatus Service and Maintenance	0	16,140	0	16,140
Total Fire	**16,074,997**	**1,535,109**	**0**	**17,610,106**
Non-Departmental	**(1,848,285)**	**9,793,999**	**1,047,460**	**8,993,174**
Total Operating Budget	**$54,238,016**	**$23,446,258**	**$1,047,460**	**$78,731,734**

CITY GENERAL ADMINISTRATION



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

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

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

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

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

GENERAL ADMINISTRATION

MISSION STATEMENT

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

GOALS AND ACTIONS

I. Encourage a diverse and vibrant local economy

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

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

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

III. Increase owner occupancy

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

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

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

GENERAL ADMINISTRATION

PERFORMANCE MEASUREMENTS

Measurement	FY24 Actual	FY25 Estimate	FY26 Budget
Meetings Held:			
Council - Regular	12	12	12
Council - Special	6	6	3
Council Committees	85	85	85
Special Called City Council Agenda Work Sessions	12	13	12
Board of Lights & Water - Regular	11	11	12
Board of Lights & Water - Special	0	0	1
Board of Lights & Water Committees	5	5	5
Civil Service Board	4	3	2
Public Hearings	2	2	2
Filings:			
Contracts	63	95	100
Deeds	7	40	20
Ordinances	60	40	50
Resolutions	10	10	10
Clerk of Superior Court	16	10	10
Open Records Requests	842	400	500
Services:			
Notary	0	1,000	1,000
Economic Development:			
One-on-One Dialogues with Georgia Econ. Dev. Partners	90	90	90
Private Business Prospect Interactions	60	45	60
Special Projects (Design Studio, Guides, Business Spotlight, etc.)	25	25	25
Media Outreach	6	6	6
Business Retention and Expansion Program (BREP) Visits	280	230	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 forty-one consecutive years.
- The City was awarded first place in the 2024 Digital Cities Survey by the Center for Digital Government (CDG), for its innovative technology standards and services. Marietta is the only city or county in Georgia to receive this recognition, which involved competing against other municipalities across the nation in the “Up to 75,000 Population” category.
- Marietta was named the #1 Most Generous City in the United States by GoFundMe in 2024. This marks the third time Marietta has received the top honor and the sixth consecutive year the city has ranked among the top three.
- The Marietta History Center announced as a Blue Star Museum. This program provides free admission to currently serving U.S. military personnel and their families during the summer.
- Executed annual city events including the 47th Annual May-Retta Daze Festival, the 47th Annual Harvest Fest & Scarecrows, 30th Annual Taste of Marietta, 9th Annual 5K-Shamrock Shuffle, Chalktoberfest, Veterans Day Parade, Let Freedom Ring - Fourth of July Parade, Art in the Park, and more.
- Developed downtown infrastructure plans, wayfinding signage, design standards, and other strategic documents.
- Worked alongside Gateway Marietta CID to initiate a strategic plan for the district; coordinated with other city departments to develop a new grant process; and facilitated the Marietta Design Studio and associated projects that impact parks and infrastructure across the city.
- Produced Business Spotlights, Downtown Highlights, Business Talks, and other business engagement efforts.
- Developed and executed an Economic Development Marketing Initiative called "Perfectly Positioned".
- Councilman Grif Chalfant received the Elected Official of the Year Award by the Georgia Chapter of the American Public Works Association (APWA). This award is presented to the elected official who best supports public works activities in Georgia. Candidates must demonstrate leadership in public works through legislative actions, personal guidance or support, advocacy, or active involvement in Public Works initiatives.

GENERAL ADMINISTRATION

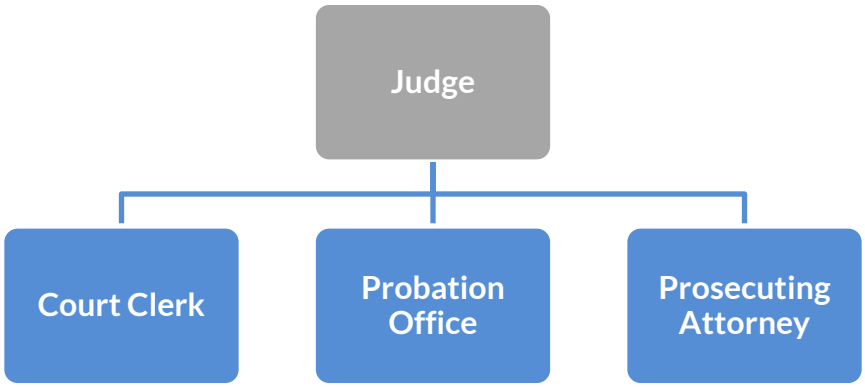
EXPENDITURE SUMMARY

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	1,491,128	1,897,217	2,012,686	1,927,382	2,320,406
Operating Services	680,654	812,737	947,728	880,060	983,018
Capital	175,671	0	0	0	0
Total Budget	**2,347,453**	**2,709,954**	**2,960,414**	**2,807,442**	**3,303,424**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	1	1	1	1
Economic Development Project Mgr. I/II	0	1	1	1	1
Project Manager Business Retention I/II	0	1	1	1	1
Internal Auditor	0	0	0	0	1
City Clerk	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Records Clerk	1	1	1	1	1
Civil Service Members	5	5	5	5	5
Total Budgeted Positions	**25**	**28**	**28**	**28**	**29**

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 web page.

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

- Work with IT and SAGES to create a web page where attorneys can upload documents to file with the Court.
- Provide attorneys with electronic filing capabilities for court pleadings.
- Develop policies and procedures to facilitate bond company email notifications for upcoming hearings.
- Consolidate documents in the case management system and purge records beyond their retention schedule to improve our ability to research cases and respond to public records requests.

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	FY24 Actual	FY25 Estimate	FY26 Budget
Traffic - Local Ordinances			
Traffic Citations/Accusations Issued	8,160	14,821	14,800
Cases Filed	6,996	8,853	8,800
Non-Jury Trials Held	588	476	500
Cases Disposed during the Fiscal Year	7,740	7,673	7,700
% of Cases Filed and Disposed in the Same Fiscal Year	85%	86%	85%
New Probation and Diversion Cases	288	288	288
Probation and Diversion Cases Disposed	120	267	270
Photo Enforced Violations			
Photo-Enforced Red-light Violations Issued	16,104	18,009	18,000
Photo-Enforced School Bus Violations Issued	4,536	3,804	4,000
Photo-Enforced and Parking Appeals Heard	288	702	700
% of Collection Rate (Photo Red-light/School Bus)	88%	88%	88%
Parking			
Parking Violation Notices Issued	4,044	3,189	3,200

GOALS ACCOMPLISHED

- Published a fully functional Municipal Court open records request form to the City of Marietta website.
- Installed and activated a photo-enforced red light camera at the intersection of Cobb Parkway and South Marietta Parkway.

MUNICIPAL COURT

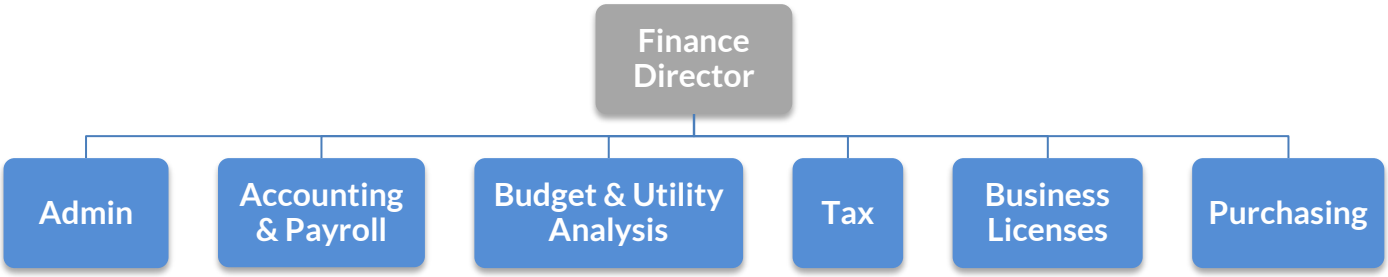
EXPENDITURE SUMMARY

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	1,053,098	1,075,756	929,799	975,191	1,585,383
Operating Services	145,673	157,262	143,698	160,882	205,063
Total Budget	**1,198,771**	**1,233,018**	**1,073,497**	**1,136,073**	**1,790,446**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	7	7
Deputy Court Clerk I/II/III	7	7	7	0	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	FY24 Actual	FY25 Estimate	FY26 Budget
% of Invoices Paid (within 30 days of receipt)	93%	92%	92%
Number of Vendor Check Payments	17,708	14,026	11,750
Number of Vendor EFT Payments	731	2,845	4,000
% Budget Adjustments Processed (within 24 hours of approval/receipt)	99%	97%	99%
Number of Travel & Training Requests Reviewed & Approved	591	578	585
Budget Training Classes Executed	1	1	1
Attendees at Budget Procedures Training Classes	15	16	18
Attendees at One-on-One Budget Lab	3	6	7
Attendees at Budget Hearing	4	4	4
Tax Payments Processed	22,355	22,525	22,645
Tax Payments Processed (per employee)	5,589	5,631	7,458
% Tax Payments Received by Fiscal Year End	99%	99%	99%
Business Licenses Issued	8,408	8,084	8,143
Business License Renewals Processed (per employee)	4,204	4,230	4,286
Business License Compliance Revenue Collected	$509,300	$577,585	$489,476
Purchase Orders Processed	1,361	1,476	1,500
Purchase Orders Processed (per employee)	454	492	375
Field Purchase Orders Entered	1,871	1,806	1,800
Active Vendors in the System	3,002	3,041	3,120

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 S&P Global, formerly Standard and Poor's Financial Services.
- Created online grant application to centralize all City-wide grants.
- Finance personnel participated in various state, local, and private professional development opportunities sponsored by GABTO, GATO, GAPPT, GFOA, GGFOA, GPAG, NGIP, Carl Vinson, GDOT, MRAC, and Central Square.
- Received a Certificate of Achievement from GFOA for the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending on June 30, 2024, a honor awarded consecutively for 35+ years.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the fiscal year beginning July 1, 2024, a honor awarded for the 32nd year.
- Budget Division restructured the General Fund capital review process; shortening the overall process time and allowing for more accurate capital cost estimates.
- Budget Division imposed regulatory restrictions to better monitor expense approvals.
- 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 implemented a new kiosk service to permit self-service applications.
- The City of Marietta has officially joined the Georgia Purchasing Group, utilizing a regional E-Procurement solution that provides vendors throughout Georgia easy online access to its upcoming solicitations. The regional purchasing group connects local public agencies with vendors looking to do business with the government.

FINANCE

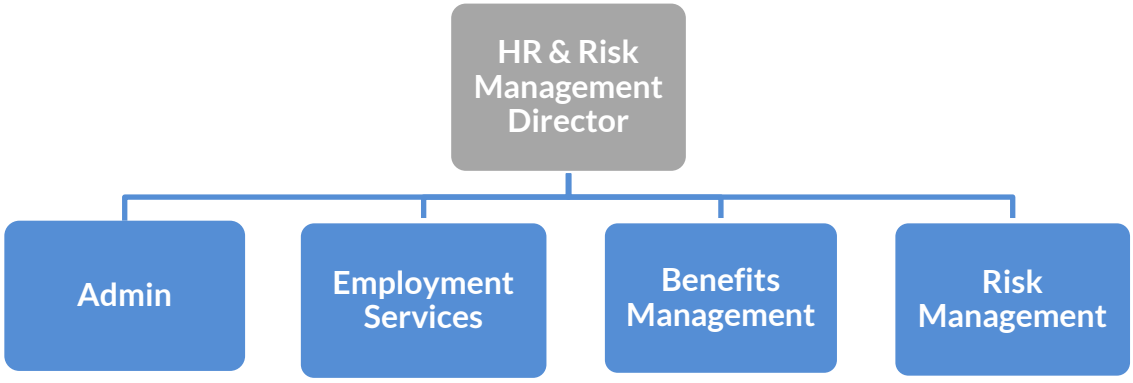
EXPENDITURE SUMMARY

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	2,357,313	2,612,116	2,758,404	2,720,884	3,008,638
Operating Services	102,694	129,524	124,325	150,692	182,861
Total Budget	**2,460,007**	**2,741,640**	**2,882,729**	**2,871,576**	**3,191,499**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	0
Accounting Supervisor	1	1	1	1	1
Accounting Analyst	1	1	1	1	1
Accountant	2	2	2	2	2
Accounting Clerk	2	2	2	2	2
Cashier	1	1	1	1	1
Payroll Supervisor	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	2	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**	**32**	**32**	**31**

HUMAN RESOURCES AND RISK MANAGEMENT



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

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

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

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

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

HUMAN RESOURCES AND RISK MANAGEMENT

MISSION STATEMENT

Actively 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	FY24 Actual	FY25 Estimate	FY26 Budget
Number of Applications Received	4,680	5,368	3,500
Number of Positions Filled	190	162	150
Average Number of Job Vacancies per Month	16	15	14
Number of Total Separations	143	140	135
Number of Approved Retirements	20	26	26
Workers' Compensation Claims:			
Medical Only	48	52	55
Indemnity	8	7	9
Reporting Purposes Only	9	7	9
Number of Liability Claims	35	30	35
Number of Auto Claims	32	25	35

GOALS ACCOMPLISHED

- Awarded the 2025 Georgia Local Government Personnel Association's (GLGPA) Large City Agency Award of Excellence for HR & Wellness Programs. This recognition honors the department for being ranked #1 in the state for outstanding contributions in the field of Human Resources Management.
- Achieved a successful E-Verify/I-9 audit with zero errors.
- Maintained status of a Drug-Free Workplace.
- Launched an annual mandatory online HR learning path.
- Initiated a recruitment strategy called "Mission Possible", enacted with the goal of helping the Marietta Police Department achieve zero vacancies.
- Hosted three on-site wellness events: mobile mammograms, skin cancer screenings, and a financial wellness week.
- Implemented monthly wellness email notifications to educate employees about resources and events.

HUMAN RESOURCES AND RISK MANAGEMENT

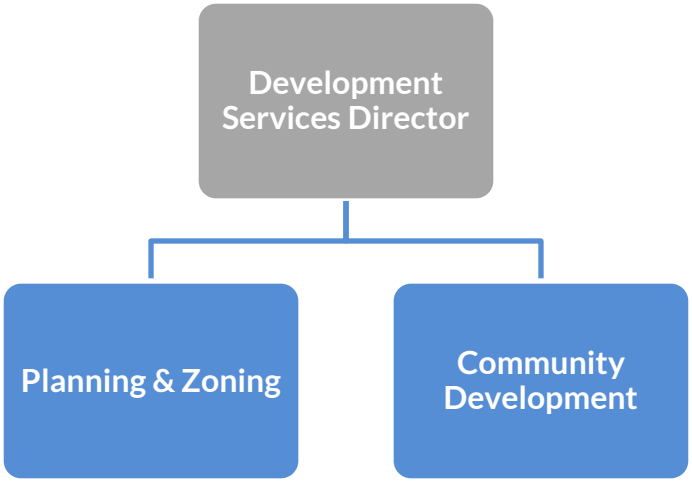
EXPENDITURE SUMMARY

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	631,458	598,757	687,680	616,698	817,091
Operating Services	153,326	91,598	113,604	103,486	113,754
Total Budget	**784,784**	**690,355**	**801,284**	**720,184**	**930,845**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Director of Human Res. & Risk Mgmt.	1	1	1	1	1
Administrative Assistant I (1 Part-Time)	0.5	0	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 Coordinator	0.5	1	1	1	1
Employment Manager	1	1	1	1	1
Risk Coordinator	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	FY24 Actual	FY25 Estimate	FY26 Budget
Total Code Enforcement Cases	3,898	4,500	4,500
Court Trash & Obnoxious Vegetation Cases	8	5	5
Citations Issued	43	50	50
Rezoning Applications Processed	27	25	25
Variance Applications Processed	26	40	40
Plats Reviewed	47	50	50
Zoning Certification Letters Issued	340	350	350
Building Permits Reviewed	2,011	2,000	2,000

GOALS ACCOMPLISHED

- Updated several detailed plans and final plats for the Greenhouse Phase I, The Carlyle, Marietta Crossing, Village at Sandy Plains, Emmanuel's Village, and Campus Edge Apartments.
- Updated sections of the zoning ordinance to address proper procedures for platting.
- Updated zoning ordinance regulations to be consistent with the Georgia Zoning Procedures Law.
- Updated zoning regulations to address appropriate materials for temporary accessory structures.

DEVELOPMENT SERVICES

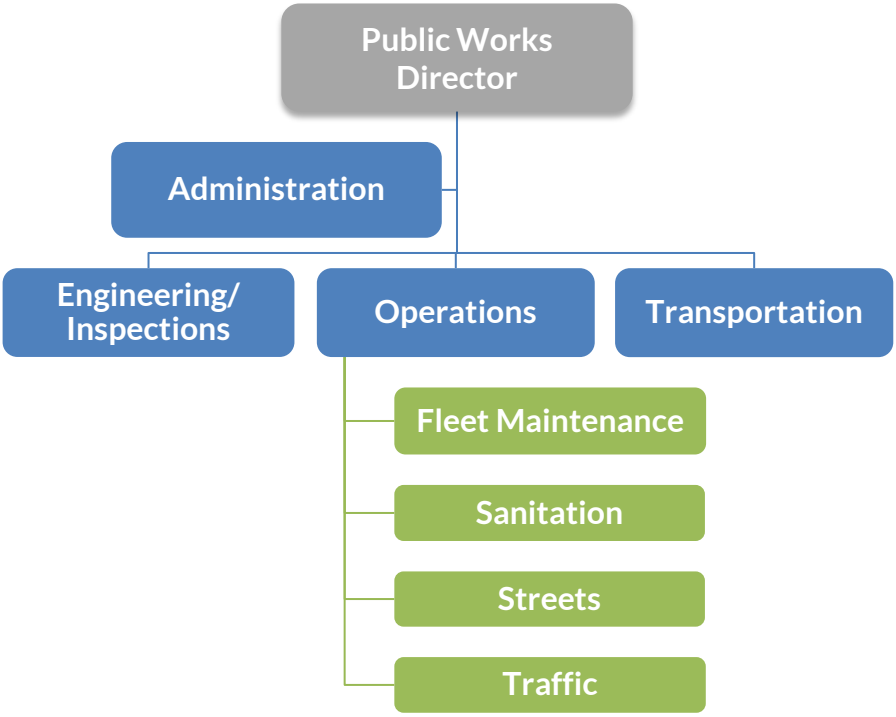
EXPENDITURE SUMMARY

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	1,584,248	1,221,871	1,329,056	1,310,256	1,544,514
Operating Services	84,929	43,676	55,644	46,886	84,728
Capital	1,404	0	123,510	95,435	0
Total Budget	**1,670,581**	**1,265,547**	**1,508,210**	**1,452,577**	**1,629,242**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	0	0	0	0
Planning & Development Specialist	1	0	0	0	0
Project Manager Business Retention I/II	1	0	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**	**29.5**	**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 the Rottenwood Creek Trail streetscape improvement project.

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	FY24 Actual	FY25 Estimate	FY26 Budget
Potholes Repaired and Filled	264	222	230
Sidewalk Repair and Installation Completed (square feet)	1,345	1,950	2,200
Street Resurfacing (miles)	6.8	6.2	7.0
Fleet Availability (per month)	89%	85%	85%
ASE Certifications	53	58	60
Fleet Work Orders Completed	4,567	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)	13,548	13,500	13,500
Recycling Collected Annually (tons)	1,548	1,550	1,550
Work Zone Safety Inspections	62	85	115
Permit Applications Processed in a Business Day	98%	98%	98%

GOALS ACCOMPLISHED

- Building Inspections Division is the first in the State of Georgia to receive accreditation from the International Accreditation Service (IAS). To achieve this accreditation, the Building Inspections Division met over 69 criteria covering general operations, quality management, personnel, permitting, budgeting & finance, plan review, license verification, inspections, construction codes, and more.
- Fleet Division was recognized by Government Fleet Magazine as a Notable Fleet Division for 2024.
- 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.
- Continued in-house training program for Commercial Driver License (CDL) applicants and employees.
- Traffic maintained a 98% operating efficiency for fire and emergency pre-emption services for 125 signalized intersections.
- Public Works received recognition at the Georgia Chapter of American Public Works Association (APWA) Annual Awards Banquet for Leader of the Year and Project of the Year for the State of Georgia. The Georgia Chapter APWA's Awards Program honors outstanding public works employees, individuals, groups, and projects, representing the best achievements in the public works profession in Georgia.
- Public Works Department received the Local Administered Project Certification through the Georgia Department of Transportation (GDOT) to administer federal-aid projects. This five-year certification allows the City to locally manage federally funded transportation projects while ensuring compliance with state and federal regulations. Under this certification, Marietta will follow the GDOT Local Administered Project Manual and maintain rigorous project oversight, including adhering to regulations, tracking performance measures, and keeping detailed records.

PUBLIC WORKS

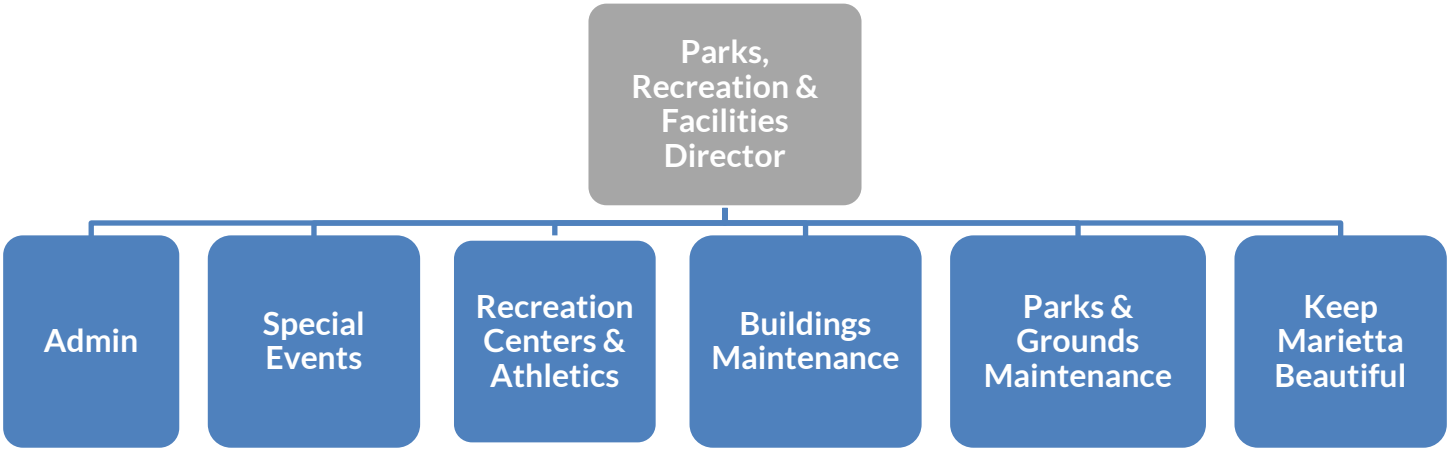
EXPENDITURE SUMMARY

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	4,893,250	5,271,077	5,978,390	6,491,265	8,269,393
Operating Services	2,748,942	3,249,340	3,310,361	3,006,803	3,748,371
Capital	121,820	855,358	698,810	797,579	0
Total Budget	**7,764,012**	**9,375,775**	**9,987,561**	**10,295,647**	**12,017,764**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	0	0
Storm Water Inspector	0	0	0	1	1
Assistant Building Official Examiner	0	0	0	1	1
Senior Inspector Building Trades I/II/III	2	2	0	0	0
Plans Examiner I/II/III	1	1	1	0	0
Inspector Building Trades I/II/III	2	2	4	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
Commercial Route Driver I/II/III	0	0	0	0	2
City Service Worker Sanitation I/II/III	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 Streets I/II/III	4	4	4	4	4
Equipment Operator Streets I/II/III	6	6	6	6	6
Maintenance Technician - Streets	1	1	1	1	1
City Service Worker Streets I/II/III	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**	**104**

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 additional 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 contract partners to provide great visitor experiences for tournament attendees.
- Take proactive measures to protect assets through capital planning and preventative maintenance schedules.

IV. Enhance and expand electronic media communications

- Continue to strategically make online program registration and navigation seamless.
- Collaborate with other departments like IT to ensure that security and web-based mechanical systems are updated.
- 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.

PARKS, RECREATION AND FACILITIES

PERFORMANCE MEASUREMENTS

Measurement	FY24 Actual	FY25 Estimate	FY26 Budget
Parks & Recreation:			
Youth Basketball League Program Participants	422	465	465
Camp Participants	329	330	450
Concerts on the Square	16	14	15
Festivals on the Square	9	9	9
City Special Events	8	10	10
City Supported Non-profit Special Events/Runs	38	45	45
Recreation Centers Weekly Hours of Operation	95	95	95
Keep Marietta Beautiful Cleanup and Environmental Projects	7	6	6
Buildings & Grounds Maintenance:			
Projects	21	25	31
Work Orders	1,527	1,552	1,571
Vandalism Incidents	18	14	16

GOALS ACCOMPLISHED

- Parks, Recreation, and Facilities received the Tree City USA award from the Georgia Forestry Commission for the 41st consecutive year, making Marietta the second oldest Tree City in Georgia.
- Renovated Glover Park wiring, installed new light poles, and renovated turf and landscaped areas.
- Keep Marietta Beautiful received the President's Circle Award and Governor's Circle Award recognition.
- Replaced HVAC Equipment at Marietta History Center and 268 Lawrence Street.
- Coffee, Campfire, and Cryptids was named "Best Pop-Up Event" by Southeast Festivals and Events Association.
- Continued Marietta Arts Council partnership, working to expand a student art display in City parks.
- Received a $500,000 grant from the Land and Water Conservation Fund to improve West Dixie Park.

PARKS, RECREATION AND FACILITIES

EXPENDITURE SUMMARY

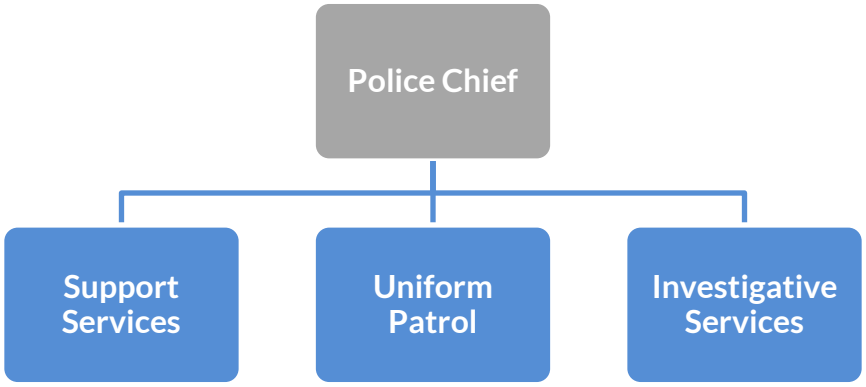
Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	2,185,355	2,576,403	2,838,141	3,026,072	3,511,484
Operating Services	1,727,659	1,953,064	2,065,941	2,001,952	2,267,266
Capital	457,551	784,990	902,094	905,650	0
Total Budget	**4,370,565**	**5,314,457**	**5,806,176**	**5,933,674**	**5,778,750**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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 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.	1	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	1	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**	**35.50**	**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 FY2023-26, 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.
- Host and participate in recruitment initiatives, using websites and social media to advertise.
- Continue to evaluate the Personal Patrol Vehicle Program (PPVP) based on the ongoing needs of the department and the ability to provide public safety.
- Perform monthly review of statistics and accountability program (MSTAR) by zone majors and specialized units for their area of primary focus.

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	FY24 Actual	FY25 Estimate	FY26 Budget
Compliance Rate with National and State Certification Standards	100%	100%	100%
% of Vehicle Purchases for Personal Patrol Vehicle Program (PPVP)	100%	100%	100%
Crimes Against People	621	433	600
Crimes Against Property	1,995	953	1,850
Crimes Against Society	587	402	550

GOALS ACCOMPLISHED

- Continued to expand the stationary License Plate Readers (LPR) to identify stolen property and wanted persons within the City, added a gunshot detection tool at Marietta High School, and maintained the Co-Responder program, which was designed to address mental health crisis calls within the City of Marietta.
- 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.
- The Marietta Police Department was named the 2024 recipient of the Dr. Curtis E. McClung/Motorola Award of Excellence by the Georgia Association Chiefs of Police (GACP). This award is given in recognition of an innovative program initiated by a department that fosters law enforcement excellence. MPD was nominated and selected for the "Crisis Intervention K-9 Program (Barney)."
- The Marietta Police Department was awarded its ninth Commission on Accreditation for Law Enforcement Agencies (CALEA) re-accreditation, reaffirming its excellence in law enforcement. The Marietta Police Department first achieved national accreditation in 1998 and has successfully met the rigorous standards for re-accreditation in each subsequent cycle.
- Marietta Police Department Chief announced a department wide restructuring and review of duties which included the need for a third Deputy Chief position. The senior command staff identified multiple changes that will enhance training opportunities, increase organizational performance, and expand programs to better serve our community.
- Various Police Majors hosted Town Hall Meetings within MPD City zones.
- The Marietta Police Department was named the 2024 recipient of the Dr. Curtis E. McClung/Motorola Award of Excellence by the Georgia Association Chiefs of Police (GACP). This award is given to an agency in recognition of an innovative program initiated by a department that fosters law enforcement excellence. MPD was nominated and selected for the "Crisis Intervention K-9 Program (Barney)."

POLICE

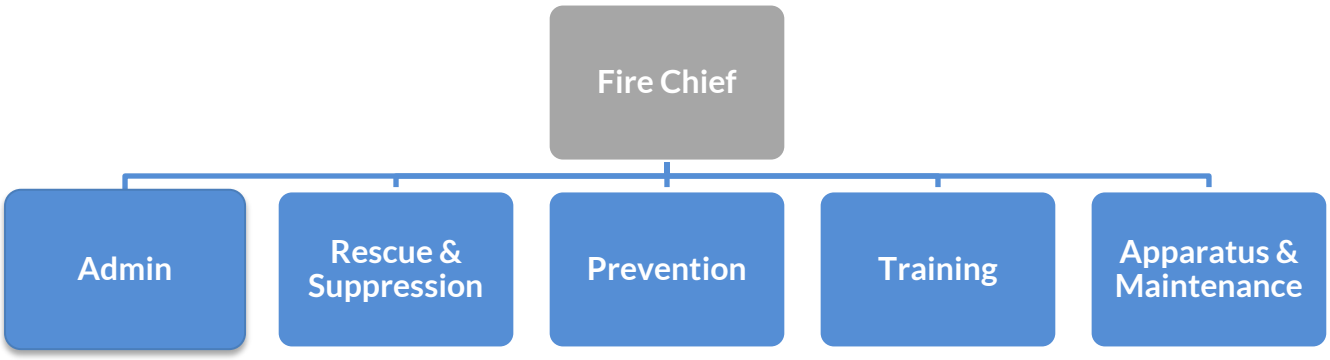
EXPENDITURE SUMMARY

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	14,641,562	14,927,815	16,049,851	17,912,612	18,954,395
Operating Services	3,157,600	3,036,532	3,390,727	3,854,295	4,532,089
Capital	676,545	291,899	957,137	1,131,569	0
Total Budget	**18,475,707**	**18,256,246**	**20,397,715**	**22,898,476**	**23,486,484**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Police Chief	1	1	1	1	1
Deputy Chief	2	2	2	3	3
Major	5	5	5	4	5
Sergeant	16	16	16	16	16
Lieutenant	8	8	8	8	7
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	1	1	1	1
Supervisor of Police Services	1	1	2	2	2
Police Service Representative I/II/III	18	18	18	18	18
Support Services Technician	3	4	3	3	3
Support Services Technician Supervisor	0	0	0	0	1
Police Analyst I/II/III	2	2	2	2	2
Fleet Maintenance Coordinator (1 Part-Time)	1	1	0.5	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	1.5
Quartermaster	0	0	0	0	0.5
PAL/Community Program Coordinator	1	1	1	1	1
Public Safety Ambassador Supervisor	0	0	1	1	1
Public Safety Ambassador	12	12	13	13	12
Total Budgeted Positions	**190.5**	**190.5**	**192**	**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.
- Update rescue equipment, shifting to battery powered extrication tools, hand tools, and exhaust fans.

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.
- Outfit all firefighters with two sets of bunker gear, allowing for decontamination of all gear after use in every fire.

FIRE

PERFORMANCE MEASUREMENTS

Measurement	FY24 Actual	FY25 Estimate	FY26 Budget
Total Calls for Service (all incidents)	13,580	13,057	13,500
Total Fire Calls	288	302	300
Structural Fires	69	112	80
Emergency Medical Services Calls	7,638	6,921	7,600
Commercial Property Plans Reviewed	2,435	2,447	2,500
Fire Investigations	18	24	25
% of Uniformed Personnel who are Paramedics	53%	58%	65%

GOALS ACCOMPLISHED

- Completed construction of the Marietta Fire Training Tower, the latest addition to the Public Safety Training Center. The 5-story tower is designed to simulate fire scenarios, allowing firefighters to hone their skills for residential and commercial environments. With this addition, Marietta firefighters can complete all required training on-site and within the city rather than traveling to outside agencies.
- Supported five Firefighters in obtaining their Paramedic Certification, which will help to better serve the community.
- Hosted Operation Save a Life, distributing smoke detectors and carbon monoxide alarms in collaboration with WSB-TV, Home Depot, and Kidde.
- Added two new fire engines to the the MFD inventory.
- Filled second Deputy Chief position, enhancing focus on administrative and response duties within department.
- Continued to improve mental health awareness and support within the department by adding a second mental health provider.

FIRE

EXPENDITURE SUMMARY

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	12,857,067	13,802,757	14,612,459	15,095,876	16,074,997
Operating Services	2,044,665	1,465,977	1,525,521	1,352,265	1,535,109
Capital	378,112	788,394	263,917	349,638	0
Total Budget	**15,279,844**	**16,057,128**	**16,401,897**	**16,797,779**	**17,610,106**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	1	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	0	0	0
Fire Captain - Training	1	1	1	1	1
Fire Lieutenant Officer -Training	2	2	2	2	2
Total Budgeted Positions	**135**	**135**	**135**	**135**	**135**

NON-DEPARTMENTAL

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

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

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

The City also collects an auto rental excise tax in the amount of 3% on all rental cars within the city limits. The City distributes these collections via the Welcome Center to local museums, theaters, and other non-profit organizations for the promotion of tourism in the downtown area. Tourism grants for FY2026 include the following: $68,000 for Brumby Hall & Gardens/GWTW; $25,000 for the Cobb County NAACP Juneteenth; $160,000 for the Marietta History Center; $100,000 for the Earl Smith Strand Theatre; $24,000 for the Georgia Symphony Orchestra; $6,000 for the Marietta Square Branding Project; $22,000 for Georgia Metropolitan Dance Theatre; $221,170 for City Services; $17,000 for the Georgia Ballet; $400,000 for the Marietta Welcome Center & Visitors Bureau; $35,000 for Cobb Landmarks & Historical Society; $18,000 for the Marietta Arts Council; $30,000 for Old Zion Heritage Museum; $95,000 for the Marietta/Cobb Museum of Art; $6,000 for Marietta Educational Garden; $26,000 Marietta Theatre Company; $35,000 for Lemon Street Classic, Inc. $35,000 for TheatreSquare Art Alliance, $20,000 Alley Stage Foundation, Inc, $20,867 Lease of Welcome Center, and $30,000 for City Staff Marketing Request.

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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	0	0	0	0	-1,848,285
Local Tourism	928,539	980,263	1,202,163	1,405,881	1,543,826
Tourism - Cobb Convention Center	680,125	761,110	776,026	743,095	753,912
Tourism - Marietta Conference Center	1,041,711	1,165,751	1,188,597	1,138,159	1,154,726
Operating Services	651,924	657,602	1,733	2,350,340	2,117,001
Indirect Cost Transfer to BLW Fund	2,924,700	2,924,700	2,924,700	1,580,937	2,208,318
Transfer to Golf Course	0	0	1,408,787	0	0
Transfer to Pension Fund	1,158,993	689,735	1,263,886	1,386,945	1,019,992
Transfer to Other Funds	0	22,778	50,082	103,185	103,185
Transfer to Self-Insurance Fund	3,608,493	4,737,229	1,754,852	0	893,039
Capital	0	0	0	0	1,047,460
Total Budget	**10,994,485**	**11,939,168**	**10,570,826**	**8,708,542**	**8,993,174**

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.

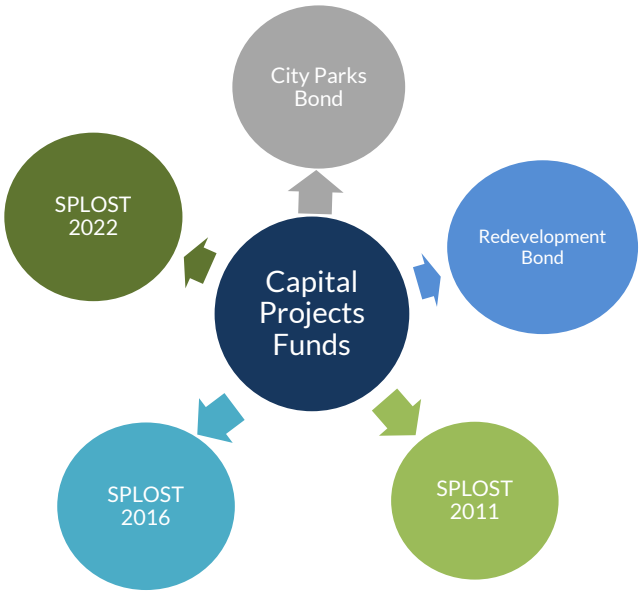
SPECIAL REVENUE FUNDS

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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	2,744,875	2,743,375	2,736,375	2,738,500	2,650,500

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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	0	768,449	0	0	0
Capital Projects	224,000	222,968	0	0	0
Total Budget	**224,000**	**991,417**	**0**	**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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	73,765	103,882	99,426	120,883	127,748
Operating Services	56,546	48,923	22,756	48,478	276,410
Total Budget	**130,311**	**152,805**	**122,182**	**169,361**	**404,158**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	75,000	1,670,000	0	301,569	0
Capital	0	2,815,255	1,706,109	1,820,552	3,191,060
Total Budget	**75,000**	**4,485,255**	**1,706,109**	**2,122,121**	**3,191,060**

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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	201,873	217,022	134,977	161,111	247,740
Operating Services	617,518	400,190	508,876	230,129	262,640
Total Budget	**819,391**	**617,212**	**643,853**	**391,240**	**510,380**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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**

PARKS & RECREATION FUND

The Parks & Recreation Fund relies upon grant funding, which the City applies for each year. Awarded grants are used for the maintenance and upkeep of city parks, purchasing parks and recreation equipment, and making improvements to recreation facilities and amenities.

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	18	2,732	0	459	14,658
Total Budget	**18**	**2,732**	**0**	**459**	**14,658**

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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	545,465	158,158	531,824	263,297	0
Capital	0	37,745	3,069	1,917	0
Total Budget	**545,465**	**195,903**	**534,893**	**265,214**	**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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	4,280	9,258	14,356	14,400	20,000
Operating Services	191,347	213,951	213,726	275,986	265,000
Capital	88,841	46,687	-699	7,915	0
Total Budget	**284,468**	**269,896**	**227,383**	**298,301**	**285,000**

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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	22,928	7,655	6,843	3,148	24,500
Total Budget	**22,928**	**7,655**	**6,843**	**3,148**	**24,500**

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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	114,423	119,276	132,323	138,657	143,620
Operating Services	80,753	71,819	77,490	103,274	89,130
Capital Budget	0	0	31,438	0	0
Total Budget	**195,176**	**191,095**	**241,251**	**241,931**	**232,750**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	59,888	54,629	18,888	56,913	73,960
Operating Services	63,252	76,269	54,219	57,601	72,031
Capital	0	19,772	53,677	18,206	20,000
Total Budget	**123,140**	**150,670**	**126,784**	**132,720**	**165,991**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	3,443,674	3,853,722	3,929,246	3,762,509	3,817,277
Total Budget	**3,443,674**	**3,853,722**	**3,929,246**	**3,762,509**	**3,817,277**

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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	638,681	854,956	1,292,451	1,074,608	1,066,667
Total Budget	**638,681**	**854,956**	**1,292,451**	**1,074,608**	**1,066,667**

TREE PRESERVATION FUND

The Tree Preservation Fund, was established for the accounting of purchases and projects related to tree planting and maintaining community tree cover and forestry in the city. Funds received are often acquired from payments made to the city in lieu of tree replacement, voluntary contributions, or fees related to tree ordinances.

EXPENDITURE SUMMARY

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	8,148	9,255	27,426	18,622	32,000
Total Budget	**8,148**	**9,255**	**27,426**	**18,622**	**32,000**

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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	0	44,775	19,790	5,714	0
Capital	1,350	1,800	1,052,654	478,587	0
Total Budget	**1,350**	**46,575**	**1,072,444**	**484,301**	**0**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Deputy Director, Parks & Grounds	0.25	0.00	0.00	0.00	0.00
Total Budgeted Positions	**0.25**	**0.00**	**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 FY2023-26, 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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	0	0	0	0	1,054,968
Capital	-37,780	667	0	1,131	0
Total Budget	**-37,780**	**667**	**0**	**1,131**	**1,054,968**

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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Capital	880,436	1,489,049	2,378,046	46,685	0
Total Budget	**880,436**	**1,489,049**	**2,378,046**	**46,685**	**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 equipment.

EXPENDITURE SUMMARY

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	595,410	707,705	0	20	0
Operating Services	86,545	147,107	1,722	0	0
Capital	9,589,031	16,301,991	1,072,228	144,032	0
Total Budget	**10,270,986**	**17,156,803**	**1,073,950**	**144,052**	**0**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Transportation Project Engineer	3	3	0	0	0
Transportation Project Manager	1	1	0	0	0
Transportation Project Inspector I/II/III	2	2	0	0	0
Budget Analyst	1	1	0	0	0
Total Budgeted Positions	**7**	**7**	**0**	**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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	0	0	636,856	612,276	780,480
Operating Services	0	446	636,954	312,913	628,500
Capital	214,425	4,344,767	13,627,835	8,384,146	15,387,552
Total Budget	**214,425**	**4,345,213**	**14,901,645**	**9,309,335**	**16,796,532**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Transportation Project Engineer	0	0	2	2	2
Senior Transportation Project Engineer	0	0	1	1	1
Transportation Project Manager	0	0	1	1	1
Transportation Project Inspector I/II/III	0	0	2	2	2
Budget Analyst	0	0	1	1	1
Total Budgeted Positions	**0**	**0**	**7**	**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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Capital	2,600,313	393,987	2,158,803	387,132	0
Total Budget	**2,600,313**	**393,987**	**2,158,803**	**387,132**	**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 FY26 are as follows:

Bond Issue	Principal	Interest	Total
Parks 2015 Refunding	1,645,000	222,300	1,867,300
Redevelopment 2020 Refunding	3,950,000	712,003	4,662,003
Total	5,595,000	934,303	6,529,303

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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	6,628,658	6,616,423	6,616,463	6,586,531	9,067,355

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	5,704,378,196
Debt limit: 10% of assessed value	570,437,820
Less: Debt applicable to debt limit	45,485,000
Legal debt margin	524,952,820



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COMMUNITY



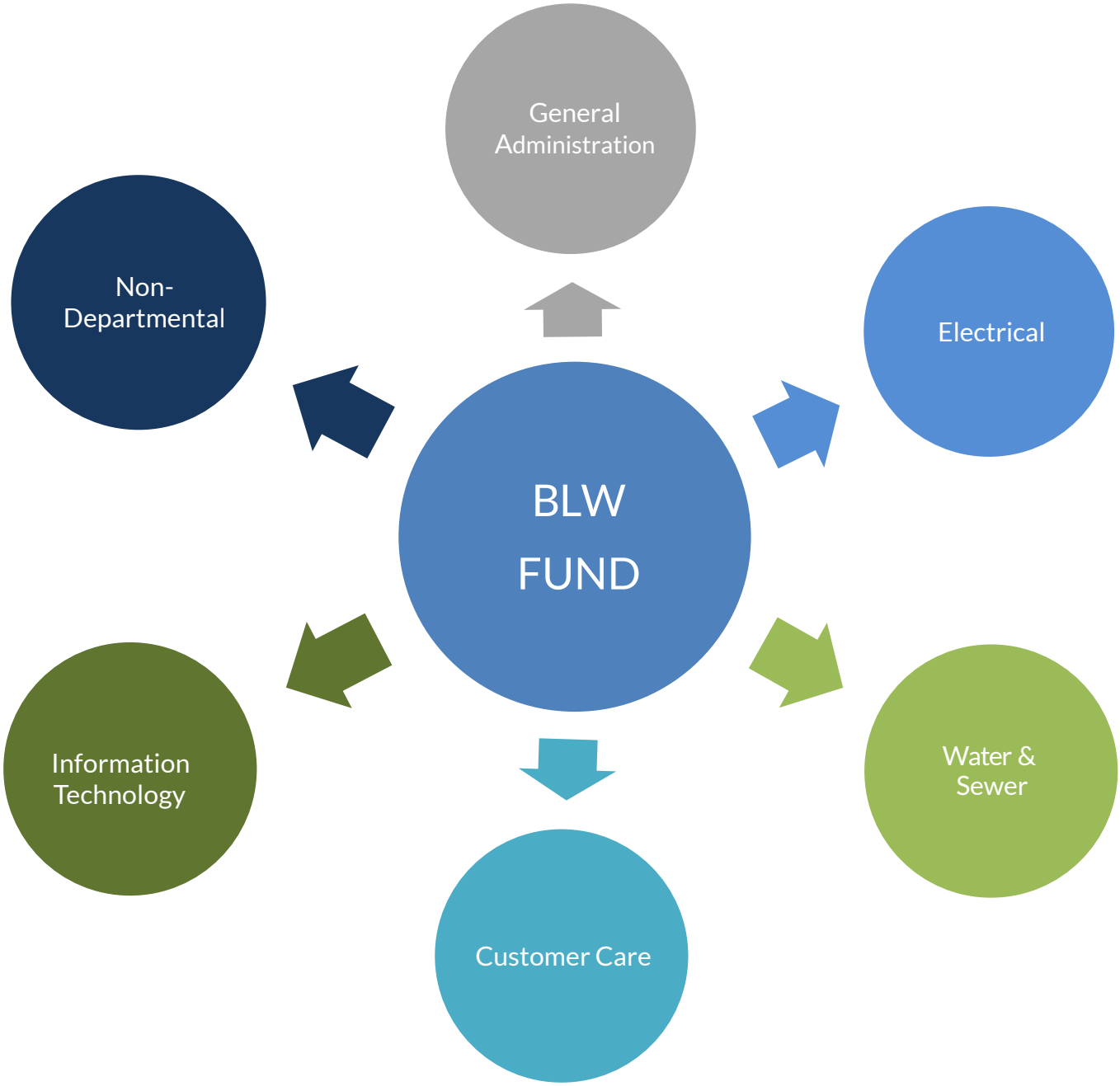


CITY OF MARIETTA, GA.


PROPRIETARY FUNDS
CITY OF MARIETTA

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:



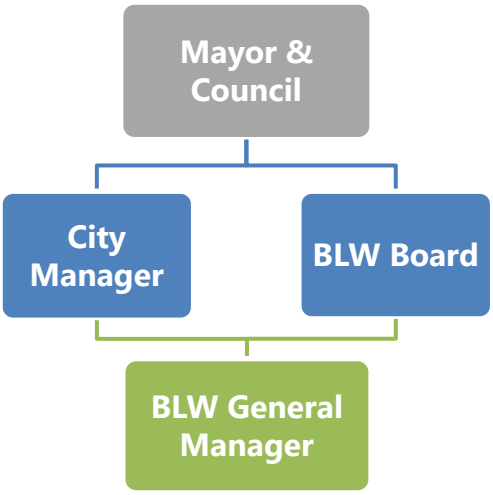


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BOARD OF LIGHTS AND WATER FUND
SUMMARIZED OPERATING BUDGET FY2026

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	369,577	155,150	0	524,727
Board Attorney	0	30,000	0	30,000
Total General Administration	**398,977**	**205,950**	**0**	**604,927**
Electrical				
Administration	605,994	183,279	59,025	848,298
Engineering	1,759,566	260,722	4,090,050	6,110,338
Marketing	261,628	93,889	0	355,517
Warehouse	475,251	64,631	61,264	601,146
Distribution	6,729,514	4,124,027	2,585,656	13,439,197
Operations & Maintenance	2,016,095	397,980	285,266	2,699,341
Cost of Goods Sold	0	67,678,065	0	67,678,065
Total Electrical	**11,848,048**	**72,802,593**	**7,081,261**	**91,731,902**
Water and Sewer				
Administration	712,636	170,053	250,000	1,132,689
Engineering	625,440	110,045	58,650	794,135
Pump Station Maintenance	208,746	23,260	0	232,006
Meter Maintenance	614,867	52,955	513,900	1,181,722
Water Distribution	850,873	480,994	5,107,000	6,438,867
Waste Water Collection	1,193,340	468,036	4,541,000	6,202,376
Cost of Goods Sold	0	23,006,230	0	23,006,230
Total Water and Sewer	**4,205,902**	**24,311,573**	**10,470,550**	**38,988,025**
Customer Care				
Administration	509,874	216,253	0	726,127
Customer Service	1,786,726	482,766	0	2,269,492
Meters and Services	901,606	101,610	307,718	1,310,934
Mail and Copy Center	143,869	689,941	0	833,810
Total Customer Care	**3,342,075**	**1,490,570**	**307,718**	**5,140,363**
Information Technology (IT)				
IT	1,404,903	2,144,860	40,000	3,589,763
Network Services	1,123,400	2,470,789	879,000	4,473,189
Service Desk	108,097	143,085	101,480	352,662
Total Information Technology	**2,636,400**	**4,758,734**	**1,020,480**	**8,415,614**
Non-Departmental	**(214,648)**	**29,658,278**	**0**	**29,443,630**
Total Operating Budget	**$22,216,754**	**$133,227,698**	**$18,880,009**	**$174,324,461**

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, Electric Cities of Georgia, and the Municipal Electric Authority of Georgia.

The BLW has an annual budget of $174 million and currently employs approximately 198 people. It is the largest municipal utility in the State, serving 47,576 customers in electrical, 18,216 in sewer, and 19,469 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	FY24 Actual	FY25 Estimate	FY26 Budget
Meetings Held:			
Board of Lights and Water – Regular	11	11	12
Board of Lights and Water – Special	0	0	1
Board of Lights and Water Committees	5	5	5
Resolutions Executed	10	10	10

GOALS ACCOMPLISHED

- Successfully completed $10.6 million in capital projects for electric, water, and sewer infrastructure.
- Information Technology replaced perimeter firewalls, refreshed iSeries and the SCADA network; converted the Tantalus network to all cellular; completed water tower project, including upgrading comms; upgraded Mobile Device Management; improved Customer Care account management process & customer look-ups; created and deployed web maps for Lucity Electric & Water; developed a demographic Web Portal for census data; and improved the MyMarietta application.
- Customer Care implemented a call-back phone queue to decrease customer's hold time; continued to maintain bad debt ratio using consistent collection practices; reduced manual meter readings through the installation of five meter-reading collection devices; and continues to see the utilization of payment extensions by phone.
- Marketing won one large load customer choice opportunity, the largest in Marietta Power's history; won one corridor customer choice opportunity; completed 2,643 residential customer online energy audits; provided $5,550 in residential energy efficiency rebates; reviewed billings for all key account customers; corrected key account security light billing; continued community involvement with various schools, clubs & organizations to strengthen and expand business relationships.
- Marietta Power received the largest customer choice load in our 118 year history. The customer signed contract will bring 150 mega watts over the next four years, resulting in a 50% projected increase in peak demand & almost 100% projected increase in sold power; recertified by American Public Power as a Diamond level RP3 (Reliable Public Power Provider) for another consecutive year, the Diamond level is the highest RP3 distinction received for providing consumers with the highest degree of safe reliable service; provided mutual aid/storm restorations to five Georgia cities, two Florida cities, and two Louisiana cities spanning the months of May through October 2024.
- Water & Sewer received the Distribution System of Excellence award at gold/platinum level from Georgia Association of Water Professionals (GAWP), platinum status awarded more than five years in a row at the gold level; executed water system distribution improvements including Sugar Hill Water Tank replacement and various wastewater collections improvements; maintained compliance with State and Federal regulations to ensure safe drinking water, to improve system reliability and stream water quality.
- Focused on work force development by achieving annual professional, technical, and safety standards and certifications according to Federal and State requirements, which ensures quality and an exceptional level of customer service.

GENERAL ADMINISTRATION

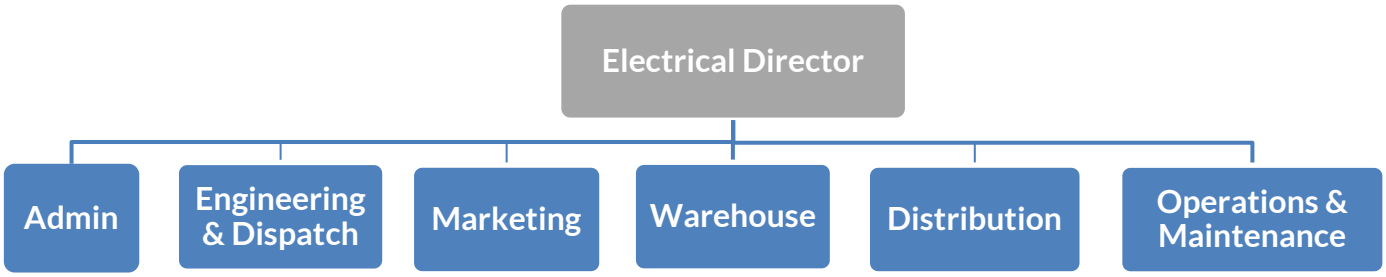
EXPENDITURE SUMMARY

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	343,294	350,972	372,846	383,236	398,977
Operating Services	126,809	125,149	139,415	136,743	205,950
Capital	16,852	2,476	77,116	241,106	0
Total Budget	**486,955**	**478,597**	**589,377**	**761,085**	**604,927**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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 maintaining 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, rebate offerings, and efficacy programs

- Evaluate and implement methods to contact customers during emergencies.
- Provide excellent customer service to Key Accounts by providing around the clock access to Key Account Managers.
- Expand the Partners in Education program and provide support to other educational institutes.
- Continue outreach efforts to large commercial customers.
- Deliver monthly digital newsletters to residential, commercial, and industrial customers.
- Increase customer loyalty by offering efficiency and rebate programs and also educating customers on virtual energy audits.
- Expand involvement with the Cobb County Chamber of Commerce and other local civic organizations.

ELECTRICAL

PERFORMANCE MEASUREMENTS

Measurement	FY24 Actual	FY25 Estimate	FY26 Budget
New Customer Work Orders	152	129	80
Lighting Repair Work Orders	1,060	1,302	1,100
Line Clearance (Miles)	42	44	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)	109	129	70
Vehicular Incidents	11	8	0
Personnel Injuries	6	0	0
Residential High Efficiency Rebates	$5,035	$3,680	$3,490
Identify Customer Choice Opportunities	100%	100%	100%
Customer Choice Wins	4	1	3
Residential Lo-Flow Toilet Rebates	$0	$75	$1,500
Marketing Billing Audits	$45,382	$18,008	$5,000
Multi-Family Low-Flow Toilet Rebates	$0	$0	$9,750

GOALS ACCOMPLISHED

- Awarded the American Public Power Association (APPA) RP3 Diamond Award for another consecutive year.
- Connected four new SCADA switches along with four additional devices to the fiber optic network.
- Completed quarterly infrared scan of 21 substations, 25 key account locations, and achieved a 100% inventory audit.
- Installed or retrofitted approximately 1,021 LED security lights.
- Completed 44 miles of tree line clearance, removing 165 trees.
- Performed field testing for over 300 transformer rated metering installations.
- Replaced two vault mounted switches with pad-mounted switchgear.
- Won Data Center as a customer choice opportunity.
- 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.
- Earned the American Public Power Association's (APPA) Safety Award of Excellence for safe operating practices in 2024. Received the Platinum-Level designation in the category for utilities with 99,840 worker-hours of annual exposure.
- Marietta Power competed in the annual Georgia Lineman's Rodeo, this event emphasizes safety, training, and safe work practices in the electric utility industry, while fostering strong relationships among utility providers across Georgia and the Southeast. Marietta Power has participated in the event for more than 30 years and has consistently placed in the Top 10 overall category.

ELECTRICAL

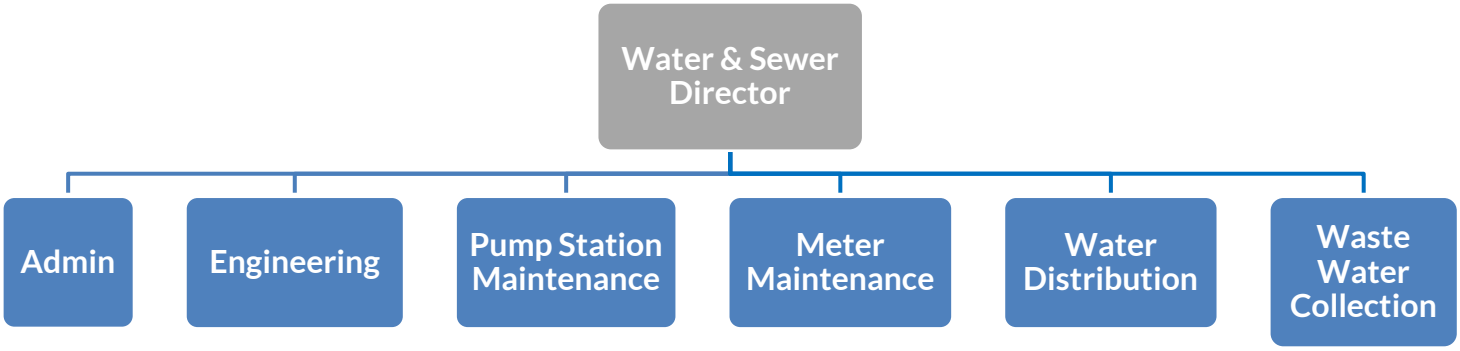
EXPENDITURE SUMMARY

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	9,927,523	10,197,280	10,550,713	10,476,636	11,848,048
Operating Services	3,753,068	4,307,720	4,899,616	6,322,265	5,124,528
Cost of Goods Sold	64,383,294	62,828,912	69,470,546	61,793,760	67,678,065
Capital	5,043,978	6,546,308	5,564,209	9,056,884	7,081,261
Total Budget	**83,107,863**	**83,880,220**	**90,485,084**	**87,649,545**	**91,731,902**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	1	1
Engineering Manager	1	1	1	1	0
Planning Engineer	0	0	0	0	1
Electrical Engineer	1	1	1	1	0
Relay Engineer	0	0	0	0	1
Supervisor of System Design	1	1	1	1	0
Manager System Design	0	0	0	0	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	0
Manager Power Control	0	0	0	0	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	0
Deputy Directo of Electrical Distribution	0	0	0	0	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	0	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.
- Inspect, exercise and repair 5% of the distribution system each year.
- 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	FY24 Actual	FY25 Estimate	FY26 Budget
Collection System Cleaning (35% - 350,000 feet/year)	308,317	155,217	350,000
Collection System Chemical Root Control Application (4% - 60,000 feet/year)	60,419	0	60,000
Priority Water Line Replacement	0	595	18,300
Priority Sewer Line Replacement	3,012	0	16,000
Inspect & Service/ Replace 5% of Distribution Valves	27	66	337
Large Meter Testing & Calibration (196 meters/year)	95	16	196
Medium Meter Chamber Replacement (188 meters/year)	93	0	188
Small Meter Replacement (7.5% - 1,240 meters/year)	317	70	1,240
Upgrades & Rehab to Campbell Hill, Sugar Hill and/or Redwood Pump	1	1	1
Compliance of Grease Control Devices for Businesses	361	260	361
Administration of Water Quality Tests (monthly)	70	70	70
Preparation and Distribution of Water Quality Report (annual)	1	0	1

GOALS ACCOMPLISHED

- Cleaned 308,317 feet of the collection system.
- Completed grease trap inspection for 361 Marietta businesses.
- Completed upgrades and rehabilitation to the water and sewer pump stations.
- Administered 70 monthly water quality tests.
- Completed testing and calibration of 16 large meters.
- Replaced chambers in 0 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

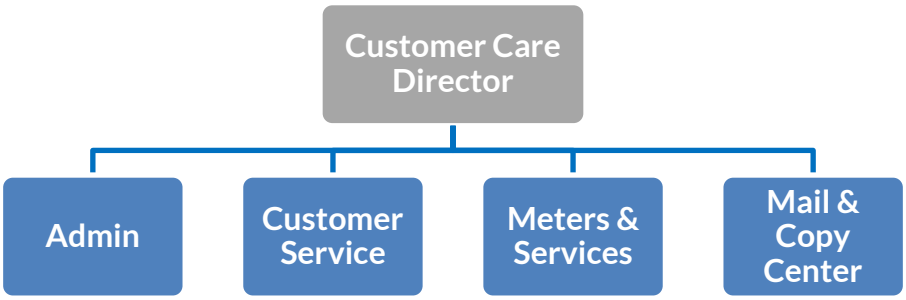
EXPENDITURE SUMMARY

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	3,129,757	3,125,264	3,383,039	3,586,708	4,205,902
Operating Services	935,550	1,042,345	1,017,655	1,120,555	1,305,343
Cost of Goods Sold	18,858,560	20,758,645	21,419,342	19,810,444	23,006,230
Capital	5,604,242	4,730,738	5,657,036	4,240,006	10,470,550
Total Budget	**28,528,109**	**29,656,992**	**31,477,072**	**28,757,713**	**38,988,025**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	6	6
Water Meter Service Worker	2	2	2	0	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.
- Utilize AI to assist with customer interactions.

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 provide pertinent information of BLW events.
- 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 .5% 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 the multiplier is correct.

CUSTOMER CARE

PERFORMANCE MEASUREMENTS

Measurement	FY24 Actual	FY25 Estimate	FY26 Budget
Number of Customer Phone Calls	70,374	64,903	70,000
Number of Meter Readings	760,388	764,282	800,000
Number of Service Orders Completed	21,804	22,717	23,000
Number of Utility Disconnections	8,825	6,886	7,500
Uncollectible Receivables (% of revenue)	0.16%	0.14%	0.35%
Average Wait Time per Customer Call (min:sec)	7:08	8:28	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 .14% of revenue.
- Monitored and verified customer usage of telephone payment extensions.

CUSTOMER CARE

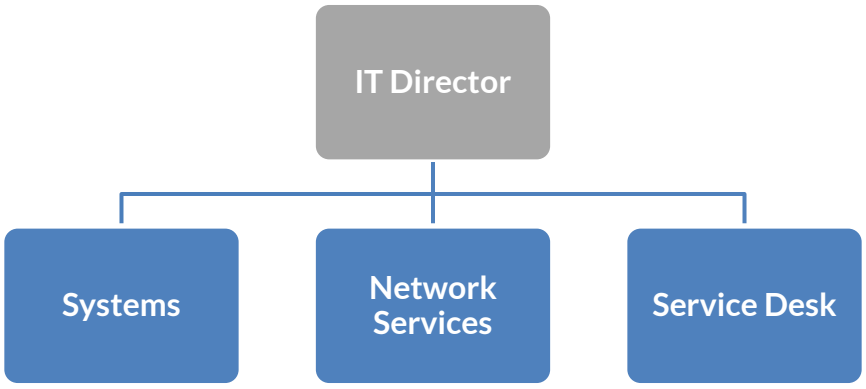
EXPENDITURE SUMMARY

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	2,425,297	2,604,190	2,743,522	2,751,071	3,342,075
Operating Services	1,253,802	1,388,236	1,355,344	1,424,392	1,490,570
Capital	46,050	47,803	276,282	128,211	307,718
Total Budget	**3,725,149**	**4,040,229**	**4,375,148**	**4,303,674**	**5,140,363**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	17	17
Final Billing Representative I/II/III	1	1	1	0	0
Customer Service Data Specialist	1	1	1	0	0
Cashier	3	3	3	3	3
Communications Representative	0	0	1	1	1
Receptionist	1	1	0	0	0
Meters & Services Manager	1	1	1	1	1
Foreperson Meters and Services	1	1	1	1	1
Lead Meter Reader	1	1	1	1	1
Meter Reading Specialist	2	2	2	2	2
Collections Representative	2	2	2	2	2
Meter Service Worker	2	2	2	2	2
AMR Field Technician	2	2	2	2	2
Supervisor Mail and Copy Center	1	1	1	1	1
Mail Clerk	1	1	1	1	1
Total Budgeted Positions	**41**	**41**	**41**	**41**	**41**

INFORMATION TECHNOLOGY



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

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

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

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

INFORMATION TECHNOLOGY

MISSION STATEMENT

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

GOALS AND ACTIONS

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

- 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	FY24 Actual	FY25 Estimate	FY26 Budget
Desktop Computer	1,087	1,072	1,100
Mobile Device	428	478	480
Cellular Devices	209	209	216
Desktop Telephones	729	729	729
Physical Servers	28	25	30
Virtual Services	107	154	155
Physical Storage	360	460	460
Service Desk Tickets	6,053	5,640	6,000
System Access Requests	353	368	375
Switches and Firewall	124	119	125
Wireless Access Points	45	45	45
Security Camera	284	284	284

GOALS ACCOMPLISHED

- Upgraded and replaced core perimeter firewalls.
- Replaced wireless routers and access points.
- Upgraded Granicus encoder for on-line public meetings.
- Implemented new departmental metric dashboards, and a charity portal.
- Created a new drone Fleet Management Portal.
- Awarded first place in the prestigious 2024 Digital Cities Survey by the Center for Digital Government (CDG) for innovative technology standards and services. Marietta is the only city or county in Georgia to have ever received this recognition.
- City of Marietta Director of IT Director, named one of Government Technology Magazine's Top 25 Doers, Dreamers & Drivers of 2025. This national honor recognizes the leadership and commitment to advancing public-sector technology in ways that effectively reach and serve all citizens. The IT Director led his team in a collaboration with Georgia Tech to strengthen and advance utility data, improving network security for the City's electric, water, and sewer systems, while also guiding efforts to explore the use of artificial intelligence to enhance accessibility and city services.

INFORMATION TECHNOLOGY

EXPENDITURE SUMMARY

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	2,463,606	2,304,202	2,418,876	2,454,238	2,636,400
Operating Services	3,711,902	3,736,645	4,256,968	4,127,172	4,758,734
Capital	545,228	1,044,272	627,418	618,604	1,020,480
Total Budget	**6,720,736**	**7,085,119**	**7,303,262**	**7,200,014**	**8,415,614**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	1	1	1	1	1
GIS Supervisor	1	1	1	1	1
Systems Analyst	2	2	2	2	2
GIS Analyst	2	2	2	2	2
Network Services Manager	1	1	0	1	1
Network Administrator	1	1	1	0	0
Senior Server Administrator	0	0	1	1	1
Server Administrator	1	1	1	1	1
Communications/Tech Analyst	1	1	1	1	1
Network Analyst	1	1	1	1	1
Network Security Engineer	1	1	1	1	1
Radio Systems Analyst	1	1	1	1	1
Security Administrator	1	1	1	1	1
Service Desk Manager	1	1	1	1	1
Technology Specialist	1	1	1	1	1
PC Specialist	1	1	1	1	1
PC Technician	1	1	1	1	1
Total Budgeted Positions	**23**	**23**	**23**	**23**	**23**

NON-DEPARTMENTAL

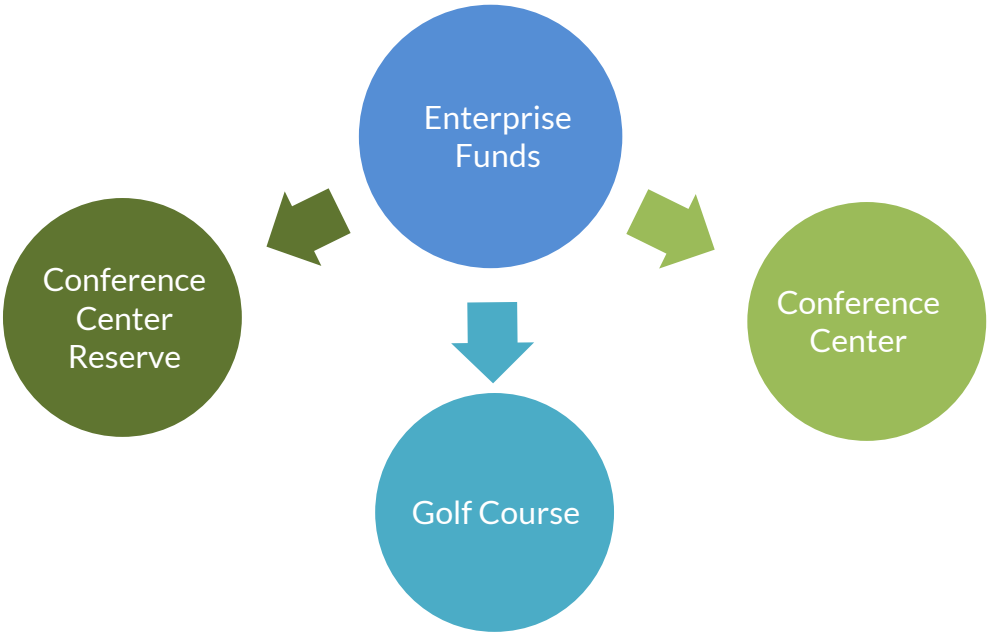
BLW Non-Departmental includes funds for expenditures that benefit more than one department. The budget for the items listed herein is not readily allocated to the recipient department. Actual expenditures, along with the budgeted amount at year-end, are reclassified for preparation of the year-end financial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

EXPENDITURE SUMMARY

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	48,075	3,867,002	-3,673,520	500,000	-214,648
Miscellaneous Operating Services	525,645	526,903	103,810	463,027	547,357
Utilities-City Hall	146,443	145,861	152,363	0	0
Utilities-Lights/Signals	1,073,828	1,024,801	1,025,929	115,765	100,000
Utilities-General Fund	781,175	787,952	773,793	0	0
Utilities-BLW Building	94,388	97,436	91,471	92,684	60,000
Operating Transfer to General Fund	13,835,769	14,250,843	14,678,368	15,118,719	15,511,806
Indirect Cost BLW/Utility	2,845,854	2,845,854	2,845,854	2,647,392	2,936,137
Transfer to Pension Fund	496,710	229,912	541,666	487,305	493,408
Transfer to Self-Insurance Fund	1,896,654	1,659,550	682,443	0	282,012
Transfer to Vogtle Trust	1,835,076	1,835,076	1,835,076	1,235,076	1,235,076
Miscellaneous Expenses	416,964	340,838	799,828	407,750	799,500
Depreciation	7,760,233	7,606,662	7,643,038	7,643,038	7,692,982
Total Budget	**31,756,814**	**35,218,690**	**27,500,119**	**28,710,756**	**29,443,630**

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 46,741 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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	2,126,743	2,184,194	1,970,161	2,410,173	2,673,547
Capital	109,027	392,434	260,502	426,553	225,500
Total Budget	**2,235,770**	**2,576,628**	**2,230,663**	**2,836,726**	**2,899,047**

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

- Replace the golf course maintenance and operations equipment to provide better playing conditions.
- Replace tractor to help maintain high quality turf conditions.
- Replace range ball picker unit to maintain high quality standards for patrons.

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

- Replace Clubhouse awnings to provide better customer appeal.
- Paint metal rails around the Clubhouse for a better presentation.
- Continue to upgrade the golf shop and grill for better customer experience.

III. Enhance City Club food and beverage operations

- Replace the freezer, this will allow us to provide quality food and beverages to our patrons.
- Replace cart barn ice machine to provide quality options to patrons on the golf course.
- Improve the food and beverage operations to provide exceptional service for our guests.

IV. Enhance security and safety for the Clubhouse

- Improve the safety and security of our facility for our customers and staff.
- Upgrade security cameras to expand coverage of the property and monitor inventory.
- Replace the Clubhouse alarm system to better protect the customers and facility.

GOLF COURSE FUND

PERFORMANCE MEASUREMENTS

Measurement	FY24 Actual	FY25 Estimate	FY26 Budget
Adjusted Number of Rounds	46,821	46,741	46,167
Income - Golf	$2,269,333	$2,556,157	$2,403,430
Income - Pro Shop/Room Rental	$23,013	$25,546	$27,500
Income - Food and Beverage	$486,955	$495,227	$468,117
Income - Total Revenue	$2,779,301	$3,076,930	$2,899,047
Income (per round)	$59.36	$65.83	$62.79
Food and Beverage Income (per round)	$10.40	$10.60	$10.14
Expenses	$2,230,663	$2,836,726	$2,899,047
Profit Margin	19.74%	7.81%	0.00%

GOALS ACCOMPLISHED

- Repaired golf course sinkholes and the cart path; and also replaced piping in the lake.
- Painted and made repairs to the starter stand gazebo.
- Replaced the Clubhouse windows and carpet.
- Removed dead trees and completed some pruning with our new chipper.
- Initiated work on turf improvement and a drainage project.
- Purchased a new beverage cart, and replaced two pieces of maintenance equipment.

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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	3,533,132	3,810,845	3,885,633	2,232,184	2,836,475
Capital Projects	2,148,835	381,127	89,106	158,636	0
Total Budget	**5,681,967**	**4,191,972**	**3,974,739**	**2,390,820**	**2,836,475**

CONFERENCE CENTER RESERVE FUND

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

EXPENDITURE SUMMARY

Category	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	0	0	0	0	254,726

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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	19,742,518	17,023,433	17,460,792	18,805,916	20,427,917
Total Budget	**19,742,518**	**17,023,433**	**17,460,792**	**18,805,916**	**20,427,917**

FLEET MAINTENANCE FUND

Fleet Maintenance maintains over 753 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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Personal Services	1,188,637	1,017,825	1,088,012	1,084,419	1,265,662
Operating Services	3,113,798	3,324,515	3,405,723	3,132,488	3,389,699
Capital	138,318	35,649	330,935	76,295	150,000
Total Budget	**4,440,753**	**4,377,989**	**4,824,670**	**4,293,202**	**4,805,361**

PERSONNEL DETAIL

Title	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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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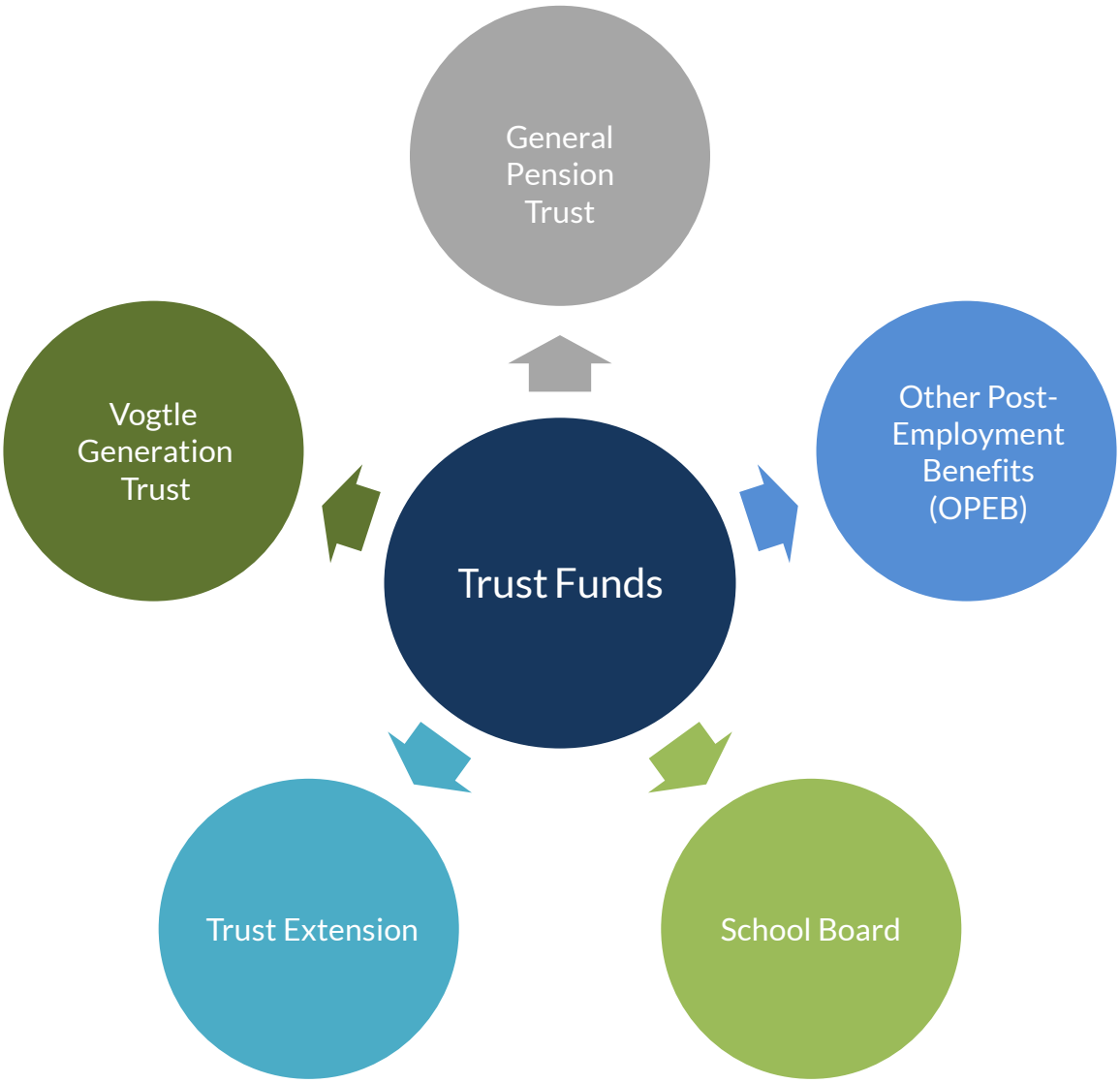


CITY OF MARIETTA, GA.


FIDUCIARY FUNDS
CITY OF MARIETTA

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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	14,858,187	15,147,567	15,753,523	16,311,580	16,940,187

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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	5,109,241	3,633,553	4,480,783	2,000	500,000

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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	893,582	0	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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Estimate	FY26 Budget
Operating Services	63,934,340	69,054,915	78,301,652	83,935,866	86,123,952



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CAPITAL IMPROVEMENTS
CITY OF MARIETTA

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 Capital Improvement 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 FY2026 Five-Year Capital Improvement Program (CIP) that was approved by the Mayor and City Council is depicted below in two different summaries.

Capital Improvement Program by Fund Type

	FY2026	FY2027	FY2028	FY2029	FY2030
General Fund	1,047,460	1,000,000	1,000,000	1,000,000	1,000,000
American Rescue Plan	3,191,060	0	0	0	0
Brumby Hall & Gardens/GWTW	20,000	0	0	0	0
2022 SPLOST Fund	15,387,552	12,361,326	10,661,326	17,500,000	15,500,000
Golf Course Fund	225,500	326,000	227,000	465,000	426,000
BLW Fund	18,880,009	22,928,573	19,531,779	19,430,603	18,770,050
Fleet Fund	150,000	145,000	185,000	35,000	35,000
TOTAL	**$38,901,581**	**$36,760,899**	**$31,605,105**	**$38,430,603**	**$35,731,050**

Capital Improvement Program by Category Type

	FY2026	FY2027	FY2028	FY2029	FY2030
Computer & Technology	937,480	635,200	1,210,200	880,200	835,200
Facility Improvements	346,750	106,000	237,000	0	0
Miscellaneous Projects	4,612,678	1,939,000	1,213,000	1,505,000	1,348,850
Vehicles & Powered Equipment	3,107,471	4,221,373	988,579	537,403	268,000
Utility Projects	14,669,000	17,498,000	17,295,000	18,008,000	17,779,000
Transportation Projects	15,228,202	12,361,326	10,661,326	17,500,000	15,500,000
TOTAL	**$38,901,581**	**$36,760,899**	**$31,605,105**	**$38,430,603**	**$35,731,050**

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.

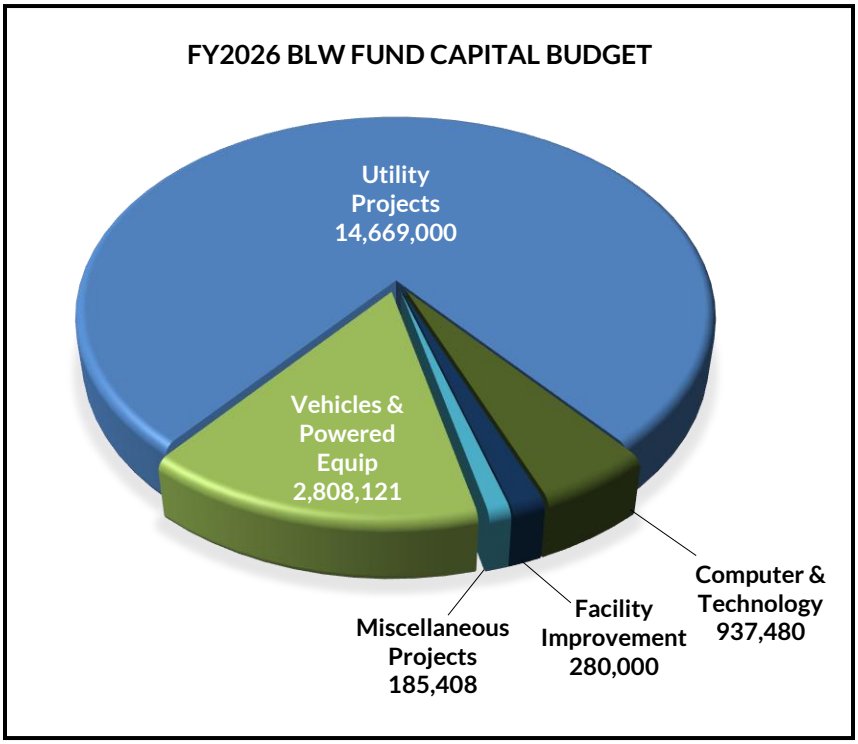
CAPITAL SUMMARY

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 $1,047,460 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 FY2026 is approximately $18.8 million. Utility projects make up about 77.7% of the BLW capital budget. Of these, Electrical projects total about $4.8 million, Water and Sewer projects equal about $9.6 million, and Customer Care projects total $250,000. 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 $937,480 and make up 5.0% of capital expenditures for the BLW. Facility Improvements for the BLW total $280,000 and this consists of making renovations to Electrical Distribution's restrooms and also roofing repairs for the Water Administration building.

The Vehicles and Powered Equipment category totals $2,808,121 and makes up 14.9% of the total BLW capital budget. The FY2026 budget includes replacement funding for two Ford Maverick trucks in Customer Care. Electrical was approved for an Altec Bucket truck, Altec Digger Derrick, twelve Ford pick-up trucks, three utility trailers, and a lump sum allocation for the future cost of incoming bucket trucks. Water and Sewer will purchase an Isuzu NPR CCTV Truck, two Ford F150 trucks, a message board, sewing cleaning nozzles, and various small tools and powered equipment.

OTHER FUNDS

This section is comprised of the funding allocation for Golf, Fleet, SPLOST, Brumby Hall & Gardens/GWTW, and Redevelopment capital projects. A large portion of Other Fund capital projects include the 2022 SPLOST Fund in which $15,228,202 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 $3.6 million will be used for facility improvements, powered equipment, and miscellaneous projects within the Golf, Fleet, Brumby Hall and Gardens, and American Rescue funds.

Details regarding Marietta's five-year capital improvement plan can be found on the next several pages followed by a FY2026 summary listing all capital projects.

CAPITAL IMPROVEMENT PROGRAM

Computer & Technology

Item

Computer Hardware and Software

Description

In FY2026, funds are budgeted within the IT department to purchase VOIP replacement servers, UPS batteries, a video management platform, 59 laptops, iTron metering software, a fiber spool, additional runs to address emergency fiber repairs and redundancy, Identity Access Management software, optical time domain reflectometer equipment, and SCADA replacement servers.

Impact on FY2026 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 FY26	Projected FY27	Projected FY28	Projected FY29	Projected FY30
BLW Fund	937,480	635,200	1,210,200	880,200	835,200
Total	**937,480**	**635,200**	**1,210,200**	**880,200**	**835,200**

Facility Improvements

Item

Building and Outdoor Improvements

Description

The FY2026 budget provides funding for Brumby Hall & Gardens to make upgrades on their premises. The City Club Golf course will paint railings around the clubhouse, upgrade clubhouse awnings, replace security cameras, replace clubhouse alarm systems, and paint the maintenance building. Funding is also included for roof repairs on the Water Administration building, and the renovation of Electrical Distributions restrooms.

Impact on FY2026 Operating Budget

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

Funding

	Adopted FY26	Projected FY27	Projected FY28	Projected FY29	Projected FY30
Golf Course Fund	46,750	6,000	87,000	0	0
Brumby Hall & Gardens	20,000	0	0	0	0
Fleet	0	0	150,000	0	0
BLW Fund	280,000	100,000	0	0	0
Total	**346,750**	**106,000**	**237,000**	**0**	**0**

CAPITAL IMPROVEMENT PROGRAM

Vehicles and Powered Equipment

Item

Additional and Replacement Vehicles

Description

The FY2026 budget includes replacement vehicle funding for two Ford Maverick trucks for Customer Care, one Altec bucket truck, one Altec Digger Derrick, twelve Ford pick-up trucks in Electrical. A lump sum allocation was also included for the future cost of Electrical bucket trucks. Water and Sewer will purchase a Isuzu NPR CCTV truck and two Ford F150 trucks. The 2022 SPLOST Fund also included funding for Police replacement vehicles.

Impact on FY2026 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 FY2026, the repair and maintenance costs budgeted are higher than in previous years. Commercial and purchased repair costs for all city and utility vehicles are budgeted at $615,000. Internal repairs, parts, and tires are budgeted at $1,293,520.

Funding

	Adopted FY26	Projected FY27	Projected FY28	Projected FY29	Projected FY30
BLW Fund	2,680,621	2,774,473	520,579	158,403	0
SPLOST 2022	159,350	0	0	0	0
Total	**2,839,971**	**2,774,473**	**520,579**	**158,403**	**0**

Item

Powered Equipment

Description

Powered equipment purchases for the Electrical Department include a three utility trailers. Water and Sewer has approval to purchase two STIHL rescue saws, a message board, sewer cleaning nozzles, chainsaws, trimmers, blowers, mowers, and edgers. Golf will purchase a Ford tractor and a used Toro Groundsmaster 4500 mower.

Impact on FY2026 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 FY2026 for repair and maintenance costs for equipment purchased in prior years.

Funding

	Adopted FY26	Projected FY27	Projected FY28	Projected FY29	Projected FY30
BLW Fund	127,500	1,212,400	100,000	251,000	115,000
Golf Course Fund	140,000	234,500	368,000	128,000	153,000
Total	**267,500**	**1,446,900**	**468,000**	**379,000**	**268,000**

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 FY2026 Operating Budget

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

Funding

	Adopted FY26	Projected FY27	Projected FY28	Projected FY29	Projected FY30
BLW Fund	2,500,000	2,000,000	2,000,000	2,000,000	2,000,000

Item

Underground Cable Replacement Program

Description

This project replaces 10% of aging XLP insulated primary voltage underground cable. The FY2026 budget includes funding for contractual underground boring crews.

Impact on FY2026 Operating Budget

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

Funding

	Adopted FY26	Projected FY27	Projected FY28	Projected FY29	Projected FY30
BLW Fund	760,000	832,000	882,000	882,000	882,000

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 FY2026 Operating Budget

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

Funding

	Adopted FY26	Projected FY27	Projected FY28	Projected FY29	Projected FY30
BLW Fund	1,453,000	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 FY2026 Operating Budget

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

Funding

	Adopted FY26	Projected FY27	Projected FY28	Projected FY29	Projected FY30
BLW Fund	3,575,000	3,575,000	3,575,000	3,705,000	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 FY2026 Operating Budget

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

Funding

	Adopted FY26	Projected FY27	Projected FY28	Projected FY29	Projected FY30
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 FY2026 Operating Budget

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

Funding

	Adopted FY26	Projected FY27	Projected FY28	Projected FY29	Projected FY30
BLW Fund	3,280,000	5,005,000	5,305,000	5,805,000	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 FY2026 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 FY26	Projected FY27	Projected FY28	Projected FY29	Projected FY30
BLW Fund	220,000	270,000	270,000	270,000	270,000

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 FY2026 Operating Budget

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

Funding

	Adopted FY26	Projected FY27	Projected FY28	Projected FY29	Projected FY30
BLW Fund	2,381,000	3,241,000	2,688,000	2,771,000	3,172,000

CAPITAL IMPROVEMENT PROGRAM

Miscellaneous Capital Outlay

Item

Miscellaneous Projects

Description

A $1,047,460 designated contingency has been established for capital purchases in the General Fund. The Fleet Fund will install above ground fuel tanks. Golf will replace their freezer, driving range mat, range ball picker and cart, and cart barn ice machine. The Information Technology Department will replace eighteen radios. Electrical will purchase overhead equipment, battery operated tools, a Bierer service tester and a Von service saver. Water and Sewer will purchase new fire hydrant meters, dual frequency locating equipment, and a 3M Dynatel utility locator. The American Rescue Plan (ARPA) fund has reserved funding for upcoming capital purchases.

Impact on FY2026 Operating Budget

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

Funding

	Adopted FY26	Projected FY27	Projected FY28	Projected FY29	Projected FY30
General Fund	1,047,460	1,000,000	1,000,000	1,000,000	1,000,000
American Rescue Plan	3,191,060	0	0	0	0
Fleet	150,000	145,000	35,000	35,000	35,000
Golf Course Fund	38,750	85,500	40,000	337,000	273,000
BLW Fund	185,408	708,500	138,000	133,000	40,850
Total	**4,612,678**	**1,939,000**	**1,213,000**	**1,505,000**	**1,348,850**

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 2028. 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 FY2026 Operating Budget

There are no capital expenditures that will cause a foreseeable impact on the operating budget for the current year.

Funding

	Adopted FY26	Projected FY27	Projected FY28	Projected FY29	Projected FY30
SPLOST 2022	**15,228,202**	**12,361,326**	**10,661,326**	**17,500,000**	**15,500,000**

FY2026 CAPITAL SUMMARY BY DEPARTMENT

Fund / Department	Computer & Tech.	Facility Improv.	Misc. Projects	Veh. & Equip.	Utility Projects	Trans. Projects	Total
General Fund							
Designated Contingency			1,047,460				**1,047,460**
American Rescue Fund			3,191,060				**3,191,060**
Brumby Hall & Gardens/GWTW		20,000					**20,000**
SPLOST 2022 Fund				159,350		15,228,202	**15,387,552**
Golf Course Fund							
Food & Beverage			38,750				38,750
General Office		41,750					41,750
Maintenance		5,000		140,000			145,000
Operations							0
Golf Course Fund Total	0	46,750	38,750	140,000	0	0	**225,500**
BLW Fund							
Information Technology:							
IT	147,000		83,000				230,000
Service Desk	101,480						101,480
Network Services	689,000						689,000
Information Technology Total	937,480	0	83,000	0	0	0	1,020,480
Customer Care:							
Administration							0
Meters & Service				57,718	250,000		307,718
Customer Care Total	0	0	0	57,718	250,000	0	307,718
Electrical:							
Administration				59,025			59,025
Engineering				118,050	3,972,000		4,090,050
Distribution		30,000	79,658	1,747,998	728,000		2,585,656
Marketing							0
Operations & Maintenance				169,266	116,000		285,266
Warehouse				61,264			61,264
Electrical Total	0	30,000	79,658	2,155,603	4,816,000	0	7,081,261
Water & Sewer:							
Administration		250,000					250,000
Engineering				58,650			58,650
Meter Maintenance			3,750	60,150	450,000		513,900
Pump Station Maintenance							0
Water Distribution			19,000	15,000	5,073,000		5,107,000
Waste Water Collection				461,000	4,080,000		4,541,000
Water & Sewer Total	0	250,000	22,750	594,800	9,603,000	0	10,470,550
BLW Fund Total	937,480	280,000	185,408	2,808,121	14,669,000	0	**18,880,009**
Fleet Maintenance Fund			150,000				**150,000**
Grand Total	**937,480**	**346,750**	**4,612,678**	**3,107,471**	**14,669,000**	**15,228,202**	**38,901,581**

APPENDIX

CITY OF MARIETTA

File No. 20250409

Ordinance No: 8462

AN ORDINANCE

ADOPTING An Annual Budget for the fiscal year beginning July 1, 2025, and ending June 30, 2026, 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 2026 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 2026 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, 2026, are hereby adopted as shown on the following pages:

	Anticipated Revenues	Appropriated Expenditures
General Fund		
Operating Revenue and Other Sources	$78,731,734	
City Council		321,775
City Clerk		400,119
Municipal Court		1,790,446
Mayor		169,687
City Manager		1,803,743
Finance		3,191,499
City Attorney		600,000
Human Resources and Risk		930,845
Management Civil Service Board		8,100
Development Services		1,629,242
Public Works		12,017,764
Parks, Rec, and Facilities		5,778,750
Police		23,486,484
Fire		17,610,106
Non-Departmental		8,993,174
Total General Fund	**$78,731,734**	**$78,731,734**
Lease Income Fund		
Operating Revenue and Other Sources	$2,650,500	
Expenditures		$2,650,500
School System Fund		
Operating Revenue and Other Sources	$86,123,952	
Expenditures		$86,123,952
Cemetery Maintenance Fund		
Operating Revenue and Other Sources	$404,158	
Expenditures		$404,158
Community Development Block Grant Fund		
Operating Revenue	$510,380	
Expenditures		$510,380
American Rescue Plan		
Operating Revenue	$3,191,060	
Expenditures		$3,191,060
Police Asset Forfeiture Fund		
Operating Revenue	$285,000	
Expenditures		$285,000
Marietta History Center Fund		
Operating Revenue and Other Sources	$232,750	
Expenditures		$232,750
Brumby Hall & Gardens/GWTW Fund		
Operating Revenue and Other Sources	$165,991	
Expenditures		$165,991
Aurora Fire Museum Fund		
Operating Revenue	$24,500	
Expenditures		$24,500
Parks & Recreation Fund		
Operating Revenue	$14,658	
Expenditures		$14,658
Tree Preservation Fund		
Operating Revenue	$32,000	
Expenditures		$32,000
Hotel Motel Tax Fund		

	Anticipated Revenues	Appropriated Expenditures
Operating Revenue	$3,817,277	
Expenditures		$3,817,277
Auto Rental Excise Tax Fund		
Operating Revenue	$1,066,667	
Expenditures		$1,066,667
Redevelopment Bond Fund		
Operating Revenue	$1,054,968	
Expenditures		$1,054,968
2022 SPLOST Fund		
Operating Revenue	$16,796,532	
Expenditures		$16,796,532
Golf Course Fund		
Operating Revenue and Other Sources	$2,899,047	
Expenditures		$2,899,047
Conference Center Fund		
Operating Revenue and Other Sources	$2,836,475	
Expenditures		$2,836,475
Conference Center Reserve Fund		
Operating Revenue and Other Sources	$254,726	
Expenditures		$254,726
Debt Service Fund		
Operating Revenue and Other Sources	$9,067,355	
Debt Service		$9,067,355
BLW Fund		
Operating Revenue and Other Sources	$174,324,461	
BLW Board		50,200
General Manager		524,727
Information Technology		8,415,614
Board Attorney		30,000
Customer Care		5,140,363
Electrical		91,731,902
Water and Sewer		38,988,025
Non-Departmental		29,443,630
Total BLW Fund	$174,324,461	$174,324,461
BLW Vogtle Generation Trust Fund		
Operating Revenue	$1,235,076	
Reserve Increase		$1,235,076
Fleet Maintenance Fund		
Charges for Services	$4,805,361	
Expenditures		$4,805,361
Self-Insurance Fund		
Charges for Services and Other Sources	$20,427,917	
Expenditures		$20,427,917
General Pension Fund		
Charges for Services and Other Sources	$16,940,187	
Expenditures		$16,940,187
OPEB Trust Fund		
Operating Revenue	$500,000	
Expenditures		$500,000
Total All City Funds	$428,392,732	$428,392,732

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 11, 2025

APPROVED
R. Steve Tumlin, Jr., Mayor

ATTEST
Stephanie Guy, City Clerk

APPROVED AS TO FORM
~~Douglas R. Haynie~~, City Attorney
Daniel White

File No. 20250529

ORDINANCE NO: 8464

AN ORDINANCE

ADOPTING the final Ad Valorem tax levies for Fiscal Year 2026 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 2026; 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 2026 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 9, 2025

APPROVED _____
R. Steve Tumlin, Jr., Mayor

ATTEST _____
Stephanie Guy, City Clerk

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

ACKNOWLEDGEMENTS

Bill Bruton, City Manager

Budget Division

Patina Brown, 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 the City of Marietta Communications & Government Affairs Manager, Rachel Langelotti and Multimedia Specialist, Kelly Huff. Both were instrumental in assisting with the design continuity of the budget book, graphic development of the budget book cover, and providing photos that showcase the City of Marietta. Final editing and printing were done with the assistance of Formsmith printery.

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 is 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 the development of new parks.

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

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

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

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

Cost of Goods Sold: The expenditure for goods or services purchased to resell them to customers. For instance, electricity, water and sewer commodities purchased to provide utility services to Board of Lights and Water (BLW)

customers, or collectibles and merchandise purchased to be sold by the Brumby Hall and Gardens/GWTW gift shop.

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

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

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

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.

GLOSSARY OF TERMS

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

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

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

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

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

GLOSSARY OF TERMS

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

IT: See Information Technology.

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

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

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

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

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

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

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

MEAG: See Municipal Electric Authority of Georgia.

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

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

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

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

MRC: See Marietta Redevelopment Corporation.

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

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

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

OPEB: See Other Post-Employment Benefits Trust Fund.

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

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

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

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

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

Parks and Rec 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.

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 include 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.

GLOSSARY OF TERMS

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

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

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

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

TAD: See Tax Allocation District.

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.

Tree Preservation Fund: A Governmental Fund used to account for the related to donations and fees dedicated to the planting of trees in the city.

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 benefiting 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.

CITY OF Marietta GEORGIA

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