CITY OF MARIETTA



2027
FISCAL BUDGET

CITY OF MARIETTA

FISCAL YEAR 2027 BUDGET
JULY 2026 - JUNE 2027

WILLIAM F. BRUTON, JR.
CITY MANAGER

PATINA BROWN
FINANCE DIRECTOR

TENTISHA HUNTER
BUDGET SUPERVISOR

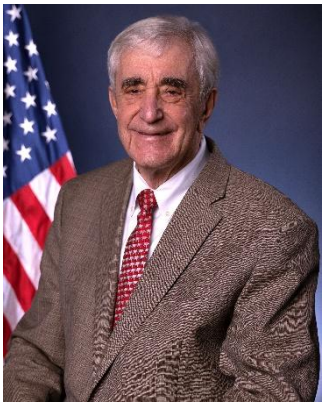
JACQUELINE VILLA
BUDGET ANALYST

STEPHEN KIRSCH
BUDGET ANALYST

MAYOR AND CITY COUNCIL



Cheryl Richardson
Councilmember, Ward 1



R. Steve Tumlin, Jr.
Mayor



Jason Waters
Councilmember, Ward 2



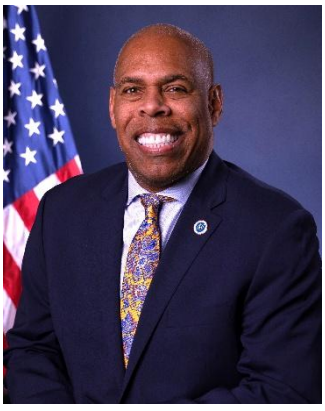
Daniel Gaddis
Councilmember, Ward 3



Byron "Tee" Anderson
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
Jason Waters	Ward 2
Daniel Gaddis	Ward 3
Byron "Tee" Anderson	Ward 4
M. Carlyle Kent	Ward 5
Andre L. Sims	Ward 6
Joseph R. Goldstein	Ward 7

Board of Lights and Water (BLW)

R. Steve Tumlin, Jr., Mayor
Chairperson

M. Carlyle Kent	Council/Board Member
Bruce E. Coyle	Board Member
Terry G. Lee	Board Member
Stephanie Meyer	Board Member
Alice R. Summerour	Board Member
M.C. Pete Waldrep	Board Member

City/BLW Administration

William F. Bruton, Jr.
City Manager

Douglas R. Haynie	City Attorney
Stephanie Guy	City Clerk
Kimberly Odom	Court Administration Director
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
Eric Black	Parks, Recreation, and Facilities Director
David Beam	Police Chief
Joseph Pacheco	Acting 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, 2025

Christopher P. Morrill

Executive Director

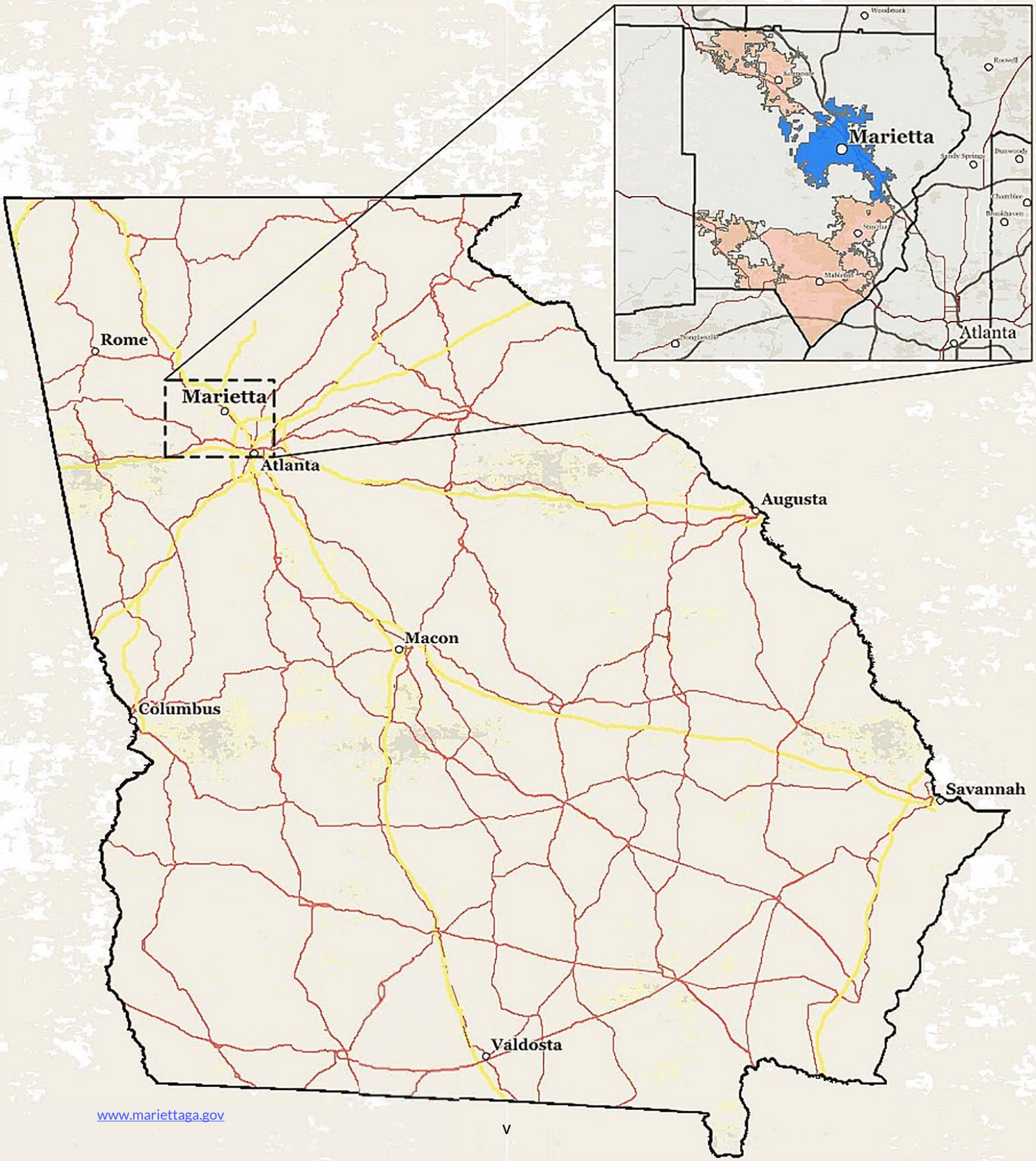
The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Marietta, Georgia**, for its annual budget for the fiscal year beginning **July 1, 2025**.

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 it 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.

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.



Marietta Square 1980s

Today, Marietta is a vibrant, welcoming community where historic character and modern life come together. Residents, businesses, organizations, and City employees share a strong sense of civic pride and a commitment to making Marietta an exceptional place to live, work, and play. The City offers thriving neighborhoods, a vibrant downtown, beautiful parks and recreational spaces, diverse public services, and a strong sense of community. More than a place to live, Marietta is a place where people come together, take pride in their city, and feel a strong sense of belonging. Marietta's commitment to excellence and community has been recognized through numerous awards and honors over the years.

Marietta's future is focused on thoughtful development, continued investment, and responsible stewardship. As the community evolves and changes, the City will continue to strengthen infrastructure and services, support businesses and residents, enhance parks and public spaces, preserve neighborhood character, and embrace innovation. Through careful planning, sound investment, and strong partnerships, Marietta is prepared to meet changing needs while staying true to what makes the City unique. As Marietta moves forward, the goal is not simply to grow, but to grow with purpose and create a vibrant, resilient, welcoming community with opportunities for generations to come.



Marietta Square 2026

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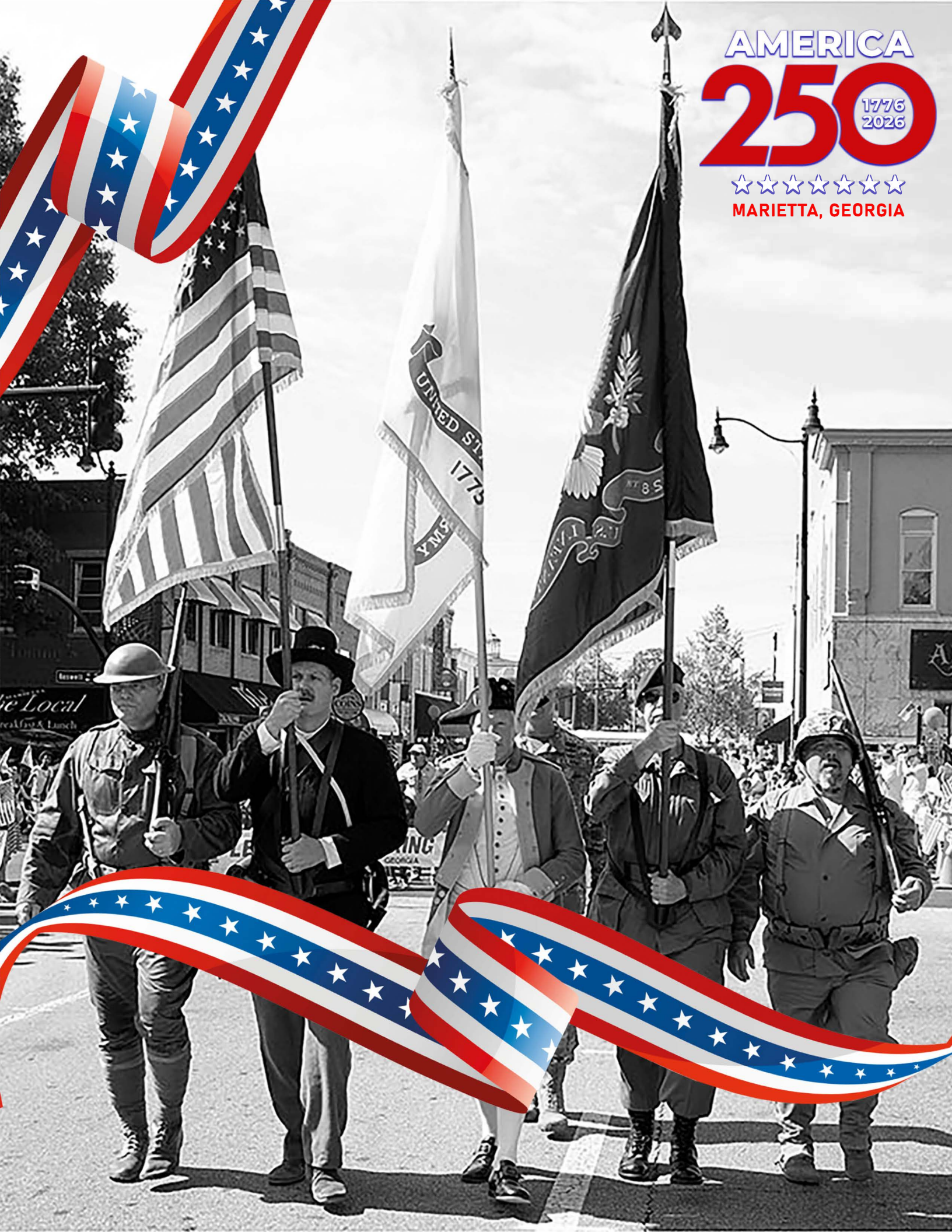
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MARIETTA, GEORGIA

INTRODUCTION



2027 CITY MANAGER'S MESSAGE

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



It is my pleasure to present the City of Marietta's Fiscal Year 2027 Budget. This budget reflects our continued commitment to responsible financial stewardship, exceptional public services, and strategic investments that strengthen the quality of life for our residents, businesses, and visitors.

Fiscal Year 2027 is particularly meaningful as our community continues to join the nation in celebrating the 250th anniversary of the United States of America. Marietta's rich history and enduring spirit of community pride provide an appropriate backdrop for this significant milestone. With the creation of Marietta 250, the City has been able to bring many organizations and nonprofits together to highlight the greatness of our country and its people. This effort will continue with events like the Field of Flags, lectures, tours, performances, and the honoring of Revolutionary Patriots buried in our National Cemetery.

Marietta also has the exciting privilege of welcoming the world of women's soccer to our community. With the National Women's Soccer League bringing Atlanta's new professional women's team to Marietta, our City continues to demonstrate its ability to attract major sporting organizations and provide outstanding venues and experiences for athletes and fans alike. This opportunity further strengthens Marietta's reputation as a destination for sports and entertainment and cements the branding of Franklin Gateway as the region's headquarters for professional soccer. Construction is underway, and the team's decision to make Marietta its home is a redevelopment success that was years in the making. The project also provides an opportunity to build a new multipurpose park to serve residents of the Franklin Gateway area and the greater Marietta community. The community will have an opportunity to participate in the park's design.

Adding to the 2026 FIFA World Cup excitement we experienced this summer, Atlanta United men's training facility in Marietta served as a practice and training facility for National Teams while the City hosted Soccerfest 2026 throughout the games. The outdoor viewings brought the energy and international enthusiasm surrounding the World Cup directly to our community. Soccerfest provided opportunities for thousands of residents and visitors to come together, celebrate the sport, and experience the diversity and excitement of a truly global event. Hosting events of this magnitude showcases Marietta's vibrant downtown, strong business community, enduring hospitality, and devotion to creating memorable experiences for those who live, work and visit here. We will continue to show that we are an excellent destination for visitors but will always remember that our first priority is to our residents and business owners. By continuing to improve and enhance our great City, we make it more attractive to our current residents, prospective residents, and business owners as well as visitors.

These celebrations and events are more than individual accomplishments or occasions. They reflect the vitality of Marietta and our continued positive momentum as a community. Over the last year the City has also been celebrating multiple community milestones, the 90th birthday of the Earl and Rachel Smith Strand Theatre, the 40th anniversary of the Glover Park Concert Series, the 30th anniversary of the Marietta History Center, the 30th anniversary of the Marietta Welcome Center and the Taste of Marietta, as well as the 25th year of the Citizen's Government Academy.

In the area of housing, the City has several diverse projects underway that will continue to progress in the coming year. These include detached homes, town homes, 55+ communities, apartments, and affordable assisted housing being developed by the Marietta Housing Authority.

2027 CITY MANAGER'S MESSAGE

The FY2027 budget is designed to continue supporting our community by providing the best public services possible. It represents a balanced approach to meeting current needs while preparing for future opportunities and challenges. We remain focused on maintaining fiscal discipline, maximizing the value of every taxpayer dollar, and ensuring that City resources are aligned with the priorities of our community. This budget maintained diverse revenue streams which give us some protection from reductions in any one area. Although the cost of most items and services have risen sharply since COVID-19, great care has been taken to find ways to improve processes and save money whenever possible. This innovative spirit has allowed us to accomplish more without having to add to the employee headcount, while also giving us the ability to increase salaries and benefits for our dedicated employees. Successfully securing grant funding from State and Federal sources is another way that we are stretching our local dollars and accomplishing major infrastructure projects. To top all of this off the budget does not raise taxes for the 24th straight year, and we are providing one of the lowest power rates in the State.

As we celebrate 250 years of our nation's history, we also celebrate the people, institutions and traditions that have shaped Marietta, and will continue to guide its future. We recognize that the decisions we make today determine the Marietta that future generations will inherit. The FY2027 Budget is an important part of that work.

I am grateful to the Mayor and City Council for their leadership and thoughtful consideration throughout the budget process. I also extend my appreciation to our dedicated employees, department leaders, and the Finance Department for their professionalism and commitment to developing a responsible and forward-looking budget. Most importantly, I thank the residents and businesses of Marietta for their continued trust and partnership. Together we will honor our history, celebrate our community, and continue building a strong and prosperous future of the City of Marietta.

Respectfully submitted,

William F. Bruton Jr.
City Manager

BUDGET IN SUMMARY

This year's budget totals **$433 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.

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 FY2027 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 FY2027 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 to attract and retain quality employees.
6. Utilize innovative technology to improve performance and hamper cost increases.

BUDGET IN SUMMARY

FY2027 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 FY2027 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 city continues to approve new construction homes providing a variety of housing options. 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:**
   2022 SPLOST Projects (active and projected future FY2027 start):

   - Mill St Plaza upgrade
   - Bellemeade Drive Bridge
   - Allgood Road at Merritt Road
   - Allgood Road at Sawyer Road
   - Allgood Road at Scufflegrit Road
   - Sawyer Road at Canton Road
   - Burnt Hickory Road Trail
   - Cherokee Street Sidewalk
   - Kennesaw Avenue Streetscapes
   - Manget Street at Lakewood Drive
   - Old 41 Bridge over CSX Railroad
   - Powder Springs St at Laurel Springs Lane
   - Powder Springs Streetscape from Sandtown Road to S. Marietta Pkwy

   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, underground cable replacements and establishing service to new customers.

3. **Economic Development:** The City looks forward to welcoming AMBSE's NWSL Atlanta club to Marietta and is proud to be home to both women's and men's professional soccer teams. 1033 Franklin Gateway was acquired by the City in late 2025 utilizing designated Redevelopment Bond funds approved by voters in a 2013 referendum for the redevelopment of the Franklin Gateway corridor. The nearly 33-acre tract, AMBSE will construct an approximately 38,000 square foot headquarters and training facility along with four full fields and two one-half soccer pitches. The project represents a significant investment of more than $100 million, bringing the total investment by AMBSE along the Franklin Gateway Corridor to nearly $200 million, which began with their development of the Children's Healthcare of Atlanta Training Ground. The NWSL team facility will also bring additional high-quality jobs to Marietta and contribute to the continuing economic growth of the city. Construction of the NWSL Atlanta facility is expected to begin immediately, with estimated completion by the club's debut in 2028.

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 construction and home sales continue to grow

The property digest assessment values increased an average of seven percent compared to the 2025 levy. The increase was due in part to higher commercial values. Residential homes continue to enjoy the benefits of the Floating Homestead Exemption, implemented in 2001, which 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 residential developments and businesses are emerging throughout the City.

Charges for Services

Parks and Recreation events continue to produce new and return visitors to the recreation facilities. Cost centers such as Elizabeth Porter Sprayground, Franklin Gateway Soccer Field rentals, and the Custer Park Sports and Recreation Center are experiencing record attendance numbers year over year.

Marietta Board of Lights and Water is committed to providing reliable and high-quality service at the lowest possible ratepayer cost. An approved five percent rate increase for water customers was applied in FY2026 midyear and are factored into the current FY2027 budget. This was required because of a rate increase by our water supplier, Cobb Marietta Water Authority. Wholesale water rates are scheduled with 5% increases projected annually over the next 5 years. No future retail utility rate increases are forecasted in the budget. Retail rate changes are evaluated mid-fiscal year based on revenue and assessed annual supplier wholesale cost increases. Electric retail rates are some of the lowest in the state, historically showcasing only one increase in the past twelve years for Marietta Power customers.

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.

As the revenue trajectory flattens new revenue sources or fee increases are needed long-term to sustain premium services to the community, attract quality candidates, and cover rising inflationary costs. Last fiscal year, revenue shortfalls were funded through grants and reserves. This year all General Fund spend is based on forecast revenue within the current fiscal year. 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.

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. 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 2027 BUDGET

FUND	PERSONAL SERVICES	OPERATING SERVICES	CAPITAL PROJECTS	TOTAL BUDGET
General Fund	55,625,848	23,558,754	1,739,661	**80,924,263**
Lease Income	0	1,996,050	0	**1,996,050**
School System Fund	0	86,123,952	0	**86,123,952**
Cemetery	131,105	37,815	0	**168,920**
CDBG	256,138	2,022,453	0	**2,278,591**
American Rescue Plan Fund	0	72,583	789,805	**862,388**
Police Asset Forfeiture	0	275,000	0	**275,000**
Marietta History Center	162,370	107,630	100,000	**370,000**
Brumby Hall/Gardens (GWTW)	77,359	72,231	187,493	**337,083**
Aurora Fire Museum	0	5,500	0	**5,500**
Parks & Recreation Fund	0	0	62,658	**62,658**
Tree Preservation Fund	0	17,975	0	**17,975**
Hotel Motel Tax	0	3,436,538	0	**3,436,538**
Auto Rental Excise Tax	0	1,188,847	0	**1,188,847**
Redevelopment Bond	0	0	1,945,000	**1,945,000**
2022 SPLOST	798,665	509,500	20,650,678	**21,958,843**
Golf Course	0	2,825,106	275,000	**3,100,106**
Conference Center	0	3,636,740	175,000	**3,811,740**
Debt Service	0	6,537,074	0	**6,537,074**
Boards of Light & Water	23,246,841	140,365,480	9,512,823	**173,125,144**
Fleet Maintenance	1,282,987	3,564,498	0	**4,847,485**
Self-Insurance	0	20,412,345	0	**20,412,345**
General Pension	0	15,570,597	0	**15,570,597**
TOTAL	**81,581,313**	**312,336,668**	**35,438,118**	**429,356,099**

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 $1.74 million, which are made up of 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.

Capital

The General Fund approaches its capital budget conservatively to balance the budget and ensure that our financial outlook remains stable. While there are always capital needs throughout the City, such as the routine replacement of vehicles, the City puts those expenses on hold and addresses them at the end of the fiscal year. This strategy has been in place for many years and is an effective method of allocating funds where they are most needed.

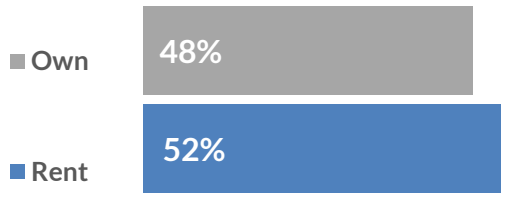
The Board of Lights and Water (BLW) is an enterprise fund. Capital expenditures are approved during the initial budget process and is available upon the commencement of The new fiscal year. The approved BLW capital budget totaled $9.51 million, major projects are outlined in the capital section of this book. Major projects are indicated below by department. The capital funding was reduced compared to prior years. This budget reflects the projected expenditure and capital budget levels that can be adequately sustained by the current year's revenues. No reserve funds were utilized to enhance the capital funding.

The FY2027 budget provides a strong foundation for continued service delivery and affords us the opportunity to maintain or increase service levels while continuing to address the needs of our community.

ABOUT MARIETTA

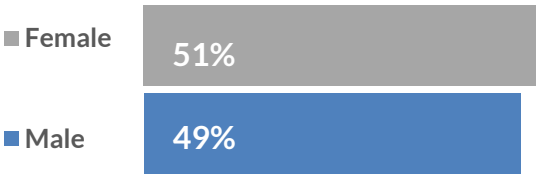
Date Founded	**1834**
Form of Government	**Council-City Manager**
Number of Personnel positions:	
Employees (FTE)	771
Elected, Appointed, Board & Commission	43
Fire Stations	6
Certified Firefighter and Officers	133
Precincts	1
Sworn Police Officers	140.5
Parks and Greenspace	44
Golf Courses	1
Recreation Centers	2
Sports Complexes	4
Sprayground	1
Parks Acreage	443.34
Pre-school/Elementary Schools	8
Middle Schools/6th Grade School	2
High Schools	1
Special Entities	2

HOUSING

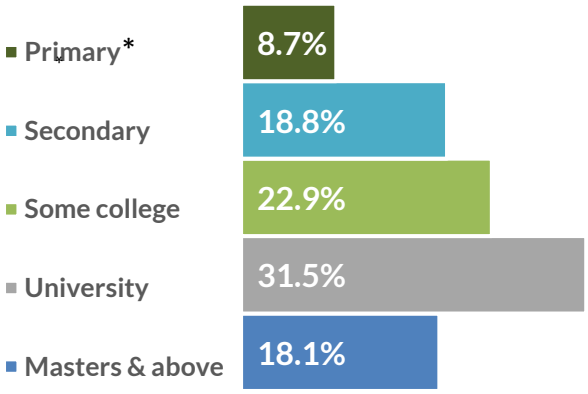


*Per ESRI, 6.8% of housing units are vacant

GENDER

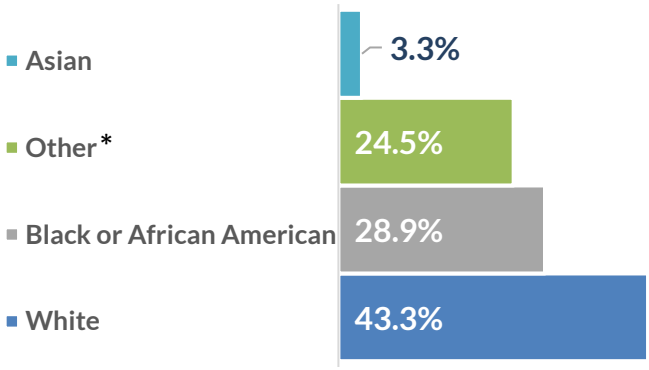


EDUCATION LEVELS



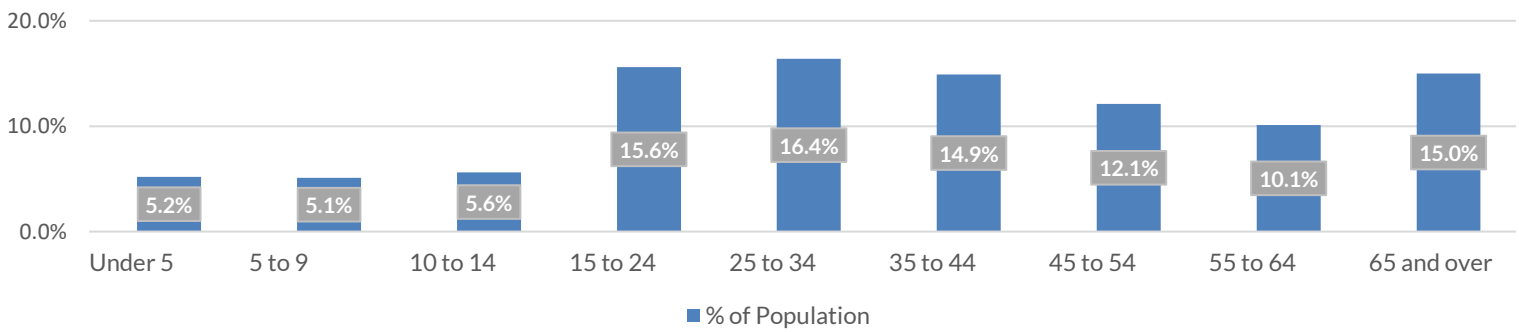
*25 years and older

POPULATION DEMOGRAHICS



*22.6% Hispanic origin, persons within this population may be of any race

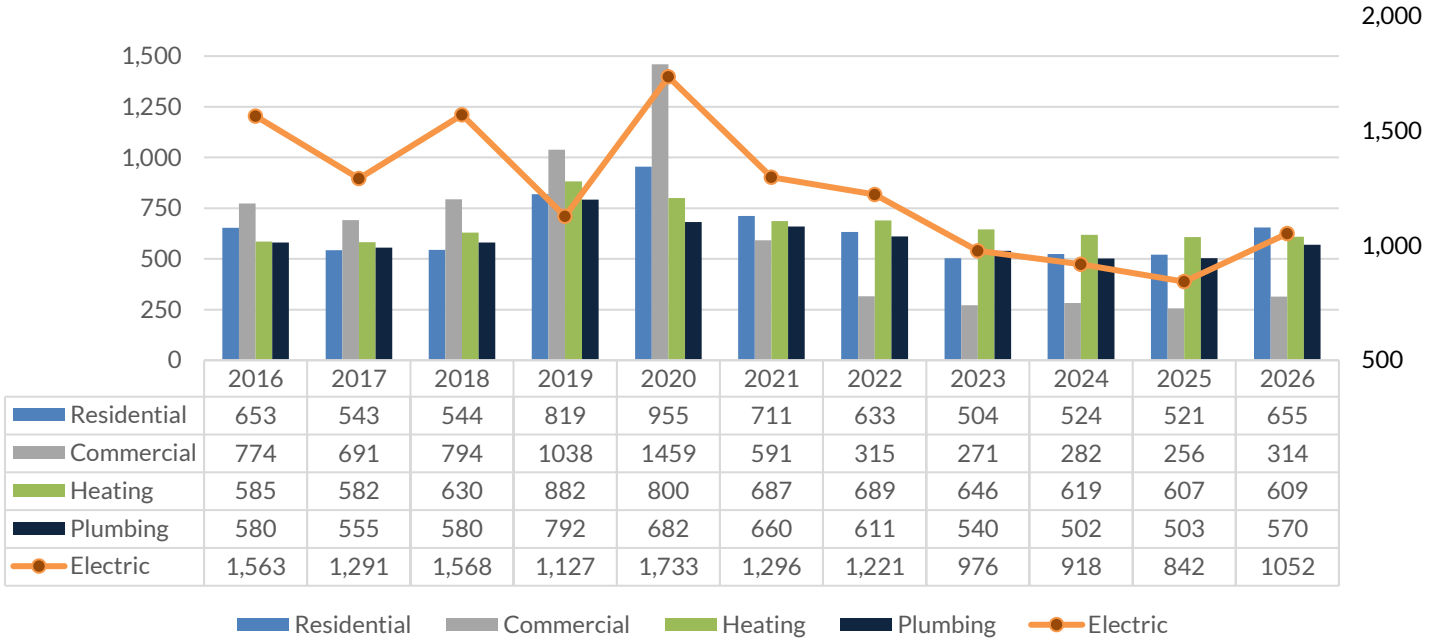
POPULATION 64,348



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

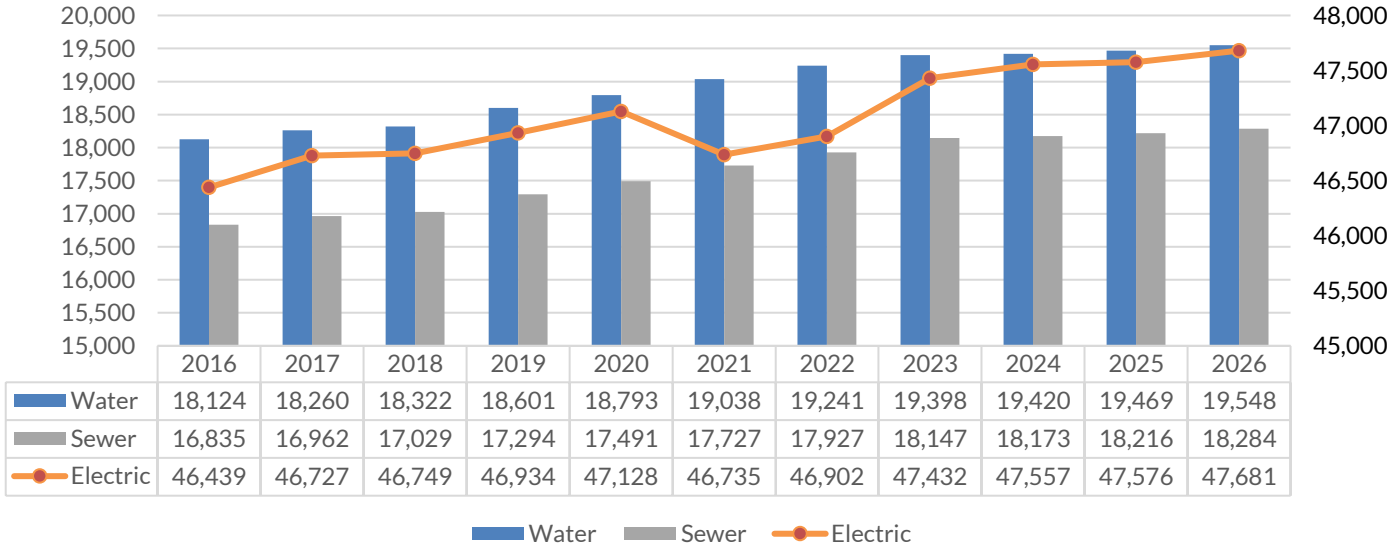
ABOUT MARIETTA

BUILDING PERMIT ACTIVITY



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Residential	653	543	544	819	955	711	633	504	524	521	655
Commercial	774	691	794	1038	1459	591	315	271	282	256	314
Heating	585	582	630	882	800	687	689	646	619	607	609
Plumbing	580	555	580	792	682	660	611	540	502	503	570
Electric	1,563	1,291	1,568	1,127	1,733	1,296	1,221	976	918	842	1052

UTILITY CUSTOMERS

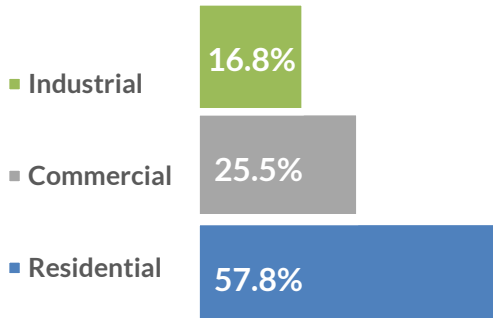


	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Water	18,124	18,260	18,322	18,601	18,793	19,038	19,241	19,398	19,420	19,469	19,548
Sewer	16,835	16,962	17,029	17,294	17,491	17,727	17,927	18,147	18,173	18,216	18,284
Electric	46,439	46,727	46,749	46,934	47,128	46,735	46,902	47,432	47,557	47,576	47,681

TOP 10 CITY EMPLOYERS

PRIVATE	PUBLIC
C.W. Matthews Contracting Co. Inc.	WellStar/Kennestone/Windy Hill Hospital
Walmart	Dobbins Air Reserve Base Installations
Tip Top Poultry	Cobb County Police/Sheriff
Coolray Mr. Plumber	Cobb County Board of Education
Applied Technical Services	Cobb County Government
Atlantic Relocation Systems	Marietta City Schools
RXO Last Mile Inc	City of Marietta
Maxair Mechanical	Wellstar Health System
Ed Voyles	Life University
Mainline Foods	MiMedx Group, Inc.

LAND AREA COMPOSITION



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

FINANCIAL POLICIES & PROCEDURES

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 in FY2023 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.

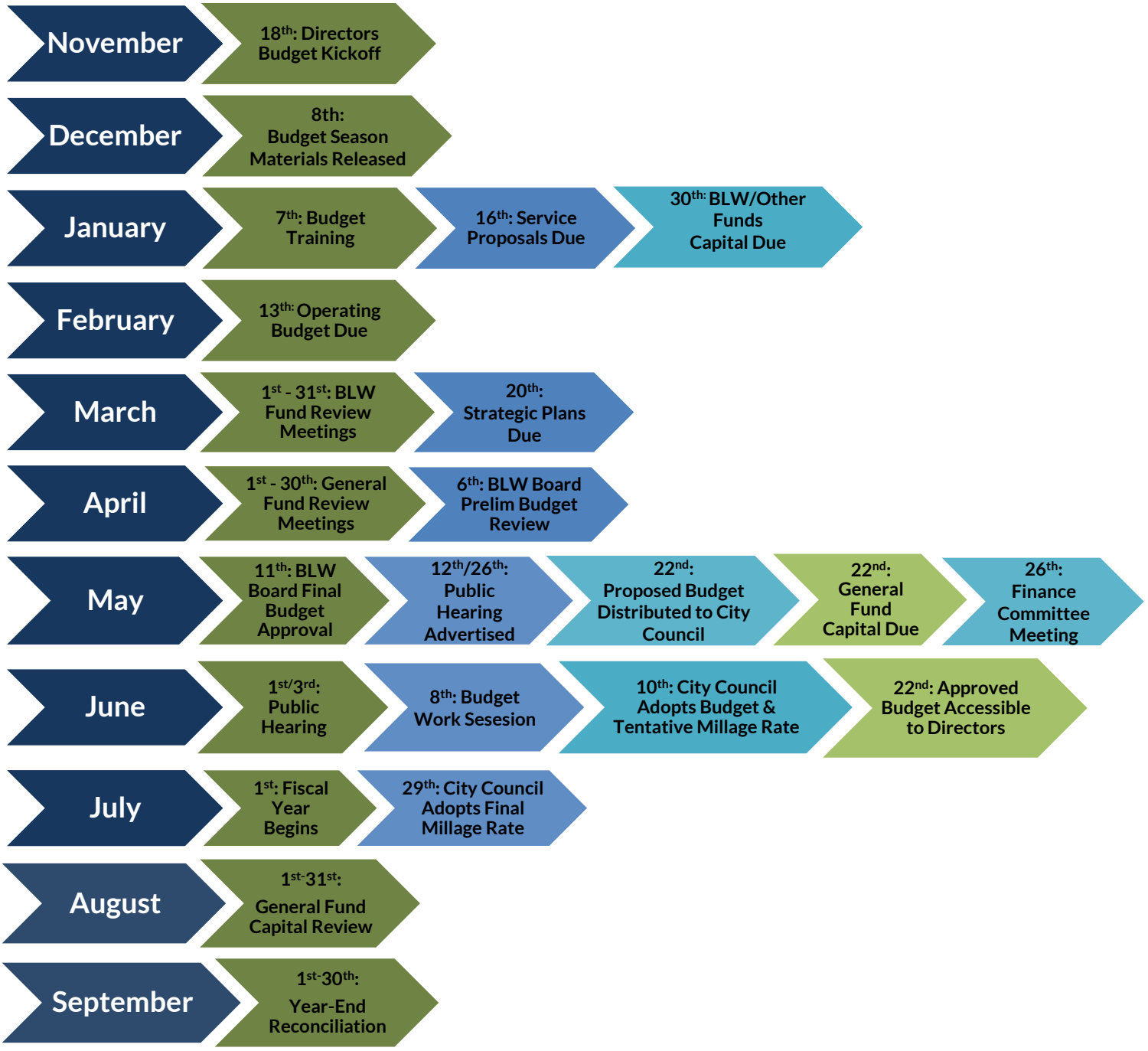
Armed with this information, Directors spend January through early May working on Strategic Plans, Personnel Service Proposals, Operating, and Capital budgets for the upcoming year. City Directors are instructed to update their 5-year strategic plans and goals in accordance with the City Council's mission 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 Proposed 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. The fiscal year begins in July, and the final millage rate is adopted later in the month. During August and September, the Budget Department analyzes General Fund Capital submissions for review, potential approval, and inclusion in the fiscal year-end reconciliation process.

FINANCIAL POLICIES & PROCEDURES

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 FY27 budget.

GENERAL FUND	Budget FY25	Budget FY26	Budget FY27
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	97.00	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**	**581.00**	**581.00**

- Added one full-time City Service Worker I/II/III in Parks & Grounds, and removed one Administrative Assistant position in the Parks - Skilled Trades and Building Maintenance division.
- 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 FY25	Budget FY26	Budget FY27
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**

- Addition of a full-time Enterprise Services Manager position, and the deletion of a Network Services Manager in the IT - Network Services division.
- Addition of a full-time IT Enterprise Architect, and the deletion of a Senior Server Administrator in the IT IT - Network Services division.
- Addition of a full-time Security Analyst, and the deletion of a Security Administrator in the IT - Network Services division.
- Addition of a full-time Deputy Director of Water & Sewer Engineering, and the deletion of a Engineering Manager position in the Water & Sewer Engineering division.
- 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.

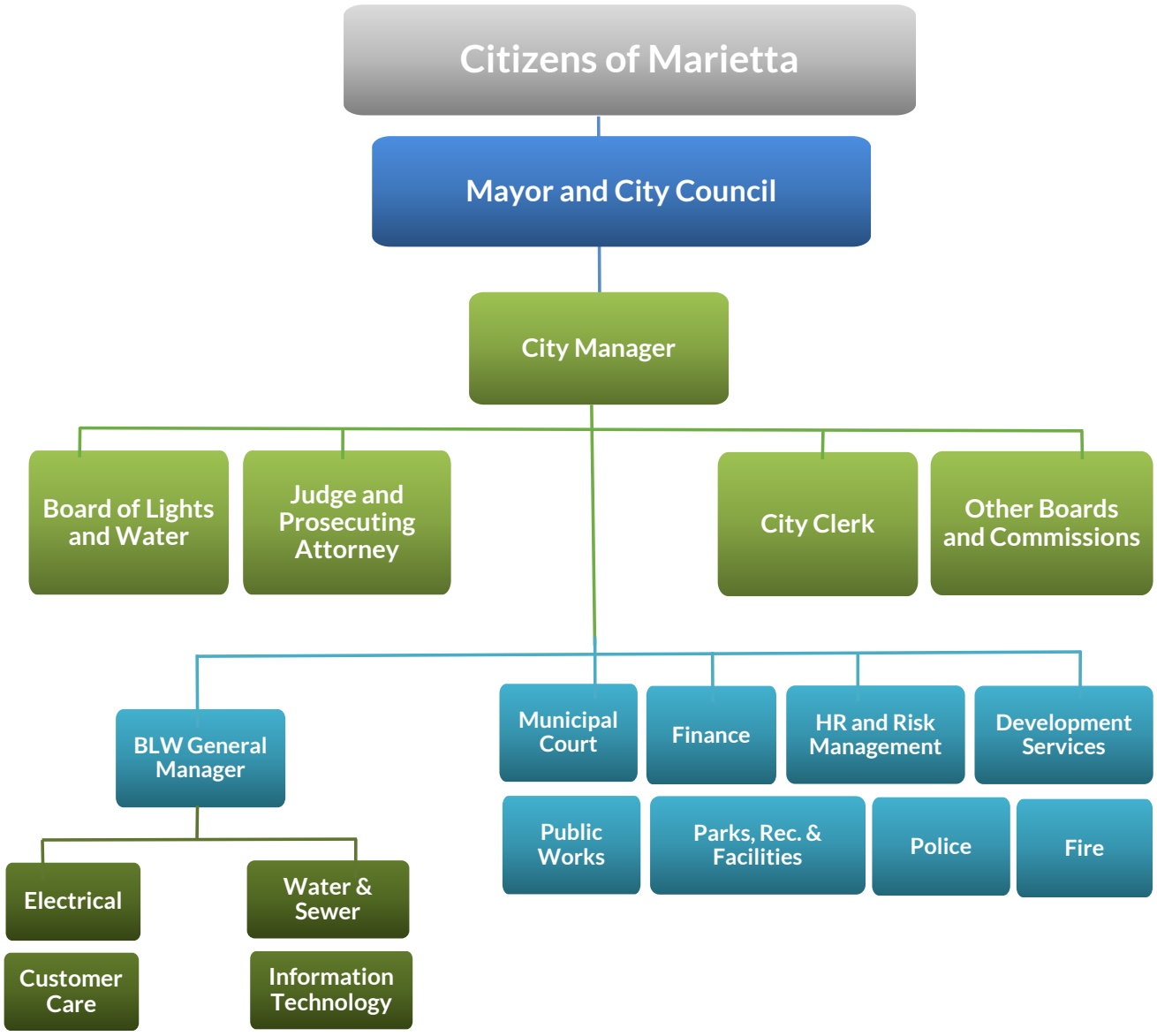
OTHER FUNDS	Budget FY25	Budget FY26	Budget FY27
Cemetery Maintenance	2.00	2.00	2.00
CDBG	2.00	2.00	2.00
SPLOST 2022	7.00	7.00	7.00
Marietta History Center	2.50	2.50	2.50
Brumby Hall & Gardens	1.00	1.00	1.00
Fleet Maintenance	14.00	14.00	14.00
Total	**28.50**	**28.50**	**28.50**

GRAND TOTAL	812.00	814.00	814.00

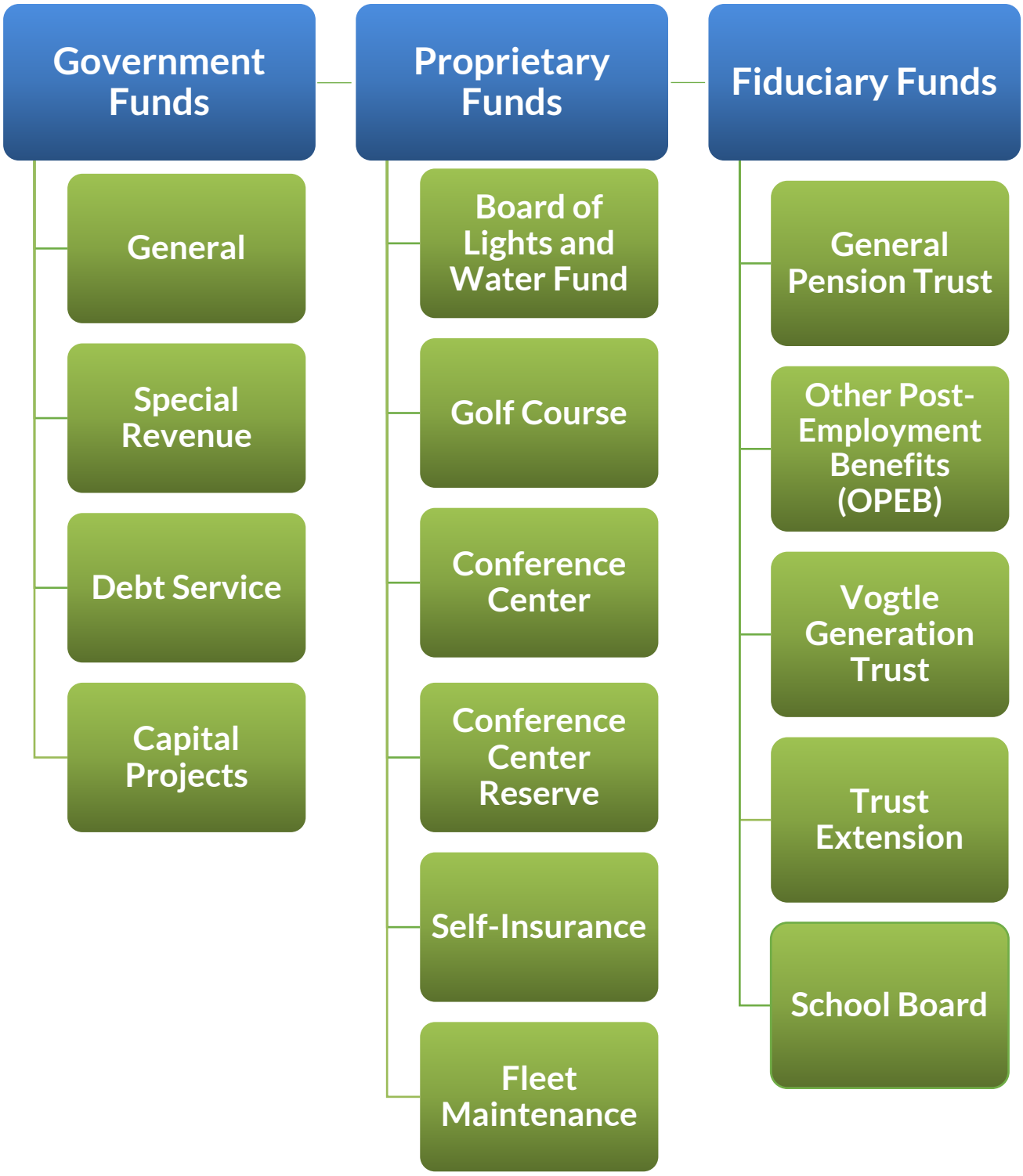
Note:

- BLW Appointed Officials is a 7-member board that includes 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




AMERICA
250
1776
2026
MARIETTA, GEORGIA

FINANCIAL SUMMARY



SOURCES AND USES OF FUNDS

GENERAL FUND	FY25 Actual	FY26 Appr Budget	FY26 Final Budget	FY26 Yr-End Est	FY27 Budget
Revenue					
General Property Taxes					
Real Estate Taxes	11,510,339	12,664,254	12,664,254	11,910,043	12,211,518
Personal Property Taxes	5,594,144	5,678,491	5,678,491	5,913,169	5,864,372
Total General Property Taxes	**17,104,483**	**18,342,745**	**18,342,745**	**17,823,212**	**18,075,890**
Other Taxes					
Real Estate Trans./Intangible Rec.	425,390	340,297	340,297	354,378	303,988
Wholesale Excise Taxes	675,166	677,489	677,489	612,526	641,622
Insurance Premium	5,826,841	6,269,342	6,269,342	6,641,858	7,069,342
Franchise Fees	5,994,094	6,213,314	6,213,314	5,846,189	6,335,388
Miscellaneous	49,010	67,735	67,735	60,187	57,695
Total Other Taxes	**12,970,501**	**13,568,177**	**13,568,177**	**13,515,138**	**14,408,035**
Licenses & Permits					
Business Licenses	7,397,879	7,677,537	7,677,537	7,999,729	7,894,125
Permits	1,438,541	1,321,441	1,321,441	1,831,748	1,472,459
Total Licenses & Permits	**8,836,420**	**8,998,978**	**8,998,978**	**9,831,477**	**9,366,584**
Intergovernmental	**2,741,430**	**2,807,390**	**2,841,870**	**2,899,087**	**3,307,343**
Charges For Services					
Sanitation	4,385,305	4,378,799	4,378,799	4,425,513	4,418,710
Recreation	1,370,786	1,487,811	1,487,811	1,424,879	1,435,530
Miscellaneous	613,867	584,271	584,271	657,441	611,230
Total Charges For Services	**6,369,958**	**6,450,881**	**6,450,881**	**6,507,833**	**6,465,470**
Fines and Forfeits	**3,930,779**	**3,628,059**	**3,628,059**	**4,925,381**	**3,663,989**
Other Financing Sources					
Miscellaneous	584,133	724,992	1,137,155	1,091,236	724,992
Interest Income	1,126,883	650,000	650,000	690,002	650,000
Transfer from BLW	15,118,719	15,511,806	15,511,806	15,511,806	15,977,160
Transfers In	8,017,553	8,048,706	8,148,706	8,611,135	8,284,800
Use of Reserve	0	0	4,174,083	4,089,829	0
Total Other Financing Sources	**24,847,288**	**24,935,504**	**29,621,750**	**29,994,008**	**25,636,952**
General Fund Revenue	**76,800,859**	**78,731,734**	**83,452,460**	**85,496,136**	**80,924,263**
Appropriated Expenditures					
Personal Services	50,270,523	54,238,016	54,233,816	50,887,325	55,625,848
Operating Services	13,378,273	15,767,508	16,781,611	14,264,762	15,815,919
Internal Fleet Services	3,331,598	3,454,216	3,455,258	3,621,485	3,537,441
Transfers Out	3,328,503	4,224,534	4,224,534	4,009,684	4,205,394
Capital Projects	3,806,766	1,047,460	4,757,241	2,750,388	1,739,661
General Fund Expenditures	**74,115,663**	**78,731,734**	**83,452,460**	**75,533,644**	**80,924,263**

SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY25 Actual	FY26 Appr Budget	FY26 Final Budget	FY26 Yr-End Est	FY27 Budget
Revenue					
Lease Income Fund					
Interest Income	1,328,707	1,296,000	1,296,000	1,276,430	1,096,050
Use of Reserve	0	454,500	454,500	0	0
Transfers In	900,000	900,000	900,000	952,571	900,000
Lease Income	**2,228,707**	**2,650,500**	**2,650,500**	**2,229,001**	**1,996,050**
Cemetery Fund					
Property Tax	367,840	380,200	380,200	382,171	397,546
Interest Income	46,472	23,958	23,958	39,674	57,958
Miscellaneous	1	0	0	0	0
Use of Reserve	0	0	11,735	0	0
Cemetery	**414,313**	**404,158**	**415,893**	**421,845**	**455,504**
CDBG	**413,727**	**510,380**	**676,220**	**477,980**	**2,278,591**
Settlement Fund	**317,595**	**0**	**100,000**	**126,530**	**0**
American Rescue Plan Fund					
Intergovernmental	2,201,111	0	0	0	0
Interest Income	72,746	45,000	45,000	33,383	45,000
Use of Reserve	0	3,146,060	5,769,631	0	817,388
American Rescue Plan	**2,273,857**	**3,191,060**	**5,814,631**	**33,383**	**862,388**
Grants Funds					
Intergovernmental	265,088	0	0	136,080	0
Miscellaneous	2,415	0	0	203	0
Use of Reserve	0	0	91,000	0	0
Grants	**267,503**	**0**	**91,000**	**136,283**	**0**
Asset Forfeiture Fund					
Intergovernmental	281,858	125,000	125,000	121,313	165,000
Interest Income	17,160	8,500	8,500	16,099	15,250
Miscellaneous	101,732	70,500	70,500	160,611	94,750
Use of Reserve	0	81,000	84,267	0	0
Asset Forfeiture	**400,750**	**285,000**	**288,267**	**298,023**	**275,000**
Marietta History Center Fund					
Admissions	26,673	27,250	27,250	27,543	26,000
Gift Shop	30,482	22,000	22,000	43,003	40,000
Interest Income	0	0	0	108	0
Special Events	23,701	7,500	35,500	47,977	28,000
Tourism Grant	160,000	160,000	160,000	160,000	160,000
Miscellaneous	52,354	16,000	16,000	23,281	16,000
Use of Reserve	0	0	0	0	100,000
Marietta History Center	**293,210**	**232,750**	**260,750**	**301,912**	**370,000**

SOURCES AND USES OF FUNDS

SPECIAL REVENUE FUNDS	FY25 Actual	FY26 Appr Budget	FY26 Final Budget	FY26 Yr-End Est	FY27 Budget
Revenue					
Brumby Hall & Gardens/GWTW Fund					
Admissions	46,246	43,800	43,800	46,686	43,500
Gift Shop	51,383	50,400	50,400	51,026	50,400
Interest Income	0	0	0	73	0
Tourism Grant	68,000	66,791	68,000	68,000	68,000
Miscellaneous	9,494	5,000	5,000	20,719	12,000
Use of Reserve	0	0	375	0	163,183
Brumby Hall & Gardens/GWTW	**175,123**	**165,991**	**167,575**	**186,504**	**337,083**
Aurora Fire Museum Fund					
Tourism Grant	18,667	19,000	19,000	0	0
Donations/Fundraising	9,825	5,500	5,500	8,362	5,500
Aurora Fire Museum	**28,492**	**24,500**	**24,500**	**8,362**	**5,500**
Parks & Recreation Fund					
Interest Income	16,796	14,658	14,658	13,436	14,658
Miscellaneous	8,294	0	0	3,972	0
Transfer in	0	0	250,000	250,000	0
Use of Reserve	0	0	0	0	48,000
Parks & Recreation	**25,090**	**14,658**	**264,658**	**267,408**	**62,658**
Tree Preservation Fund					
Interest Income	3,075	2,000	2,000	2,680	2,125
Miscellaneous	27,104	30,000	40,175	9,845	15,850
Tree Preservation	**30,179**	**32,000**	**42,175**	**12,525**	**17,975**
Tourism Funds					
Hotel/Motel Tax	3,762,509	3,817,277	3,817,277	3,782,839	3,436,538
Auto Rental Excise Tax	1,074,608	1,066,667	1,066,667	1,259,114	1,188,847
Tourism	**4,837,117**	**4,883,944**	**4,883,944**	**5,041,953**	**4,625,385**
Special Revenue Funds Revenue	**11,705,663**	**12,394,941**	**15,680,113**	**9,541,709**	**11,286,134**
Appropriated Expenditures					
Personal Services	492,883	613,068	605,921	592,435	626,972
Operating Services	1,312,689	816,395	1,007,831	781,088	2,603,531
Internal Fleet Services	1,039	0	0	1,506	0
Reserve Increase	0	212,318	203,218	0	1,636,884
Debt Service	2,738,500	2,650,500	2,650,500	2,588,125	645,750
Transfers Out	4,844,773	4,891,600	4,991,600	5,149,609	4,633,041
Capital Projects	1,929,064	3,211,060	6,221,043	2,804,361	1,139,956
Special Revenue Funds Expenditures	**11,318,948**	**12,394,941**	**15,680,113**	**11,917,124**	**11,286,134**

SOURCES AND USES OF FUNDS

CAPITAL PROJECTS FUNDS	FY25 Actual	FY26 Appr Budget	FY26 Final Budget	FY26 Yr-End Est	FY27 Budget
Revenue					
City Parks Bond Fund					
Interest Income	14,534	0	0	7,056	0
Intergovernmental	41,020	0	270,507	450,000	0
Use of Reserve	0	0	787,413	0	0
City Parks Bond	**55,554**	**0**	**1,057,920**	**457,056**	**0**
Redevelopment Bond Fund					
Interest Income	1,065,125	1,054,968	1,054,968	521,893	354,254
Miscellaneous	0	0	948,735	948,735	1,000,000
Use of Reserve	0	0	24,055,044	18,545,525	945,000
Redevelopment Bond	**1,065,125**	**1,054,968**	**26,058,747**	**20,016,153**	**2,299,254**
SPLOST 2011 Fund					
Interest Income	60,058	0	0	55,263	0
Use of Reserve	0	0	61,719	0	0
SPLOST 2011	**60,058**	**0**	**61,719**	**55,263**	**0**
SPLOST 2016 Fund					
Interest Income	2,075	0	0	1,816	0
Use of Reserve	0	0	23,437	0	0
SPLOST 2016	**2,075**	**0**	**23,437**	**1,816**	**0**
SPLOST 2022 Fund					
1% Sales Tax	16,742,035	15,122,185	15,122,185	16,380,162	17,719,108
Interest Income	1,064,870	1,065,980	1,065,980	1,112,467	1,009,508
Use of Reserve	0	608,367	13,485,305	0	3,230,227
SPLOST 2022	**17,806,905**	**16,796,532**	**29,673,470**	**17,492,629**	**21,958,843**
SPLOST Grant Fund					
Intergovernmental	238,037	0	0	1,529,593	0
Use of Reserve	0	0	373,099	0	0
SPLOST Grant	**238,037**	**0**	**373,099**	**1,529,593**	**0**
Capital Projects Funds Revenue	**19,227,754**	**17,851,500**	**57,248,392**	**39,552,510**	**24,258,097**
Appropriated Expenditures					
Personal Services	614,819	780,480	780,480	499,019	798,665
Operating Services	336,721	628,500	817,458	147,304	509,500
Capital Projects	10,161,090	15,387,552	54,795,486	32,976,725	22,595,678
Reserve Increase	0	1,054,968	854,968	0	354,254
Capital Projects Funds Expenditures	**11,112,630**	**17,851,500**	**57,248,392**	**33,623,048**	**24,258,097**

DEBT SERVICE FUND	FY25 Actual	FY26 Appr Budget	FY26 Final Budget	FY26 Yr-End Est	FY27 Budget
Revenue					
Property Tax	8,509,720	8,608,168	8,608,168	8,830,120	9,027,062
Interest Income	572,641	459,187	459,187	520,201	559,187
Debt Service Fund Revenue	**9,082,361**	**9,067,355**	**9,067,355**	**9,350,321**	**9,586,249**
Appropriated Expenditures					
Debt Service	6,561,295	6,530,350	6,530,350	6,531,905	6,511,838
Reserve Increase	0	2,511,769	2,511,769	0	3,049,175
Transfers Out	25,236	25,236	25,236	25,236	25,236
Debt Service Fund Expenditures	**6,586,531**	**9,067,355**	**9,067,355**	**6,557,141**	**9,586,249**

SOURCES AND USES OF FUNDS

ENTERPRISE FUNDS	FY25 Actual	FY26 Appr Budget	FY26 Final Budget	FY26 Yr-End Est	FY27 Budget
Revenue					
BLW Fund					
Charges for Services	162,109,577	163,401,123	164,445,662	162,266,067	165,310,487
Interest Income	2,877,170	2,647,256	2,647,256	2,128,657	2,441,354
Miscellaneous	2,684,661	2,070,383	2,202,873	2,202,150	3,203,321
Transfers In	2,015,694	2,210,873	2,210,873	2,210,873	2,169,982
Use of Reserve	0	3,994,826	10,970,455	4,453,835	0
BLW Fund Revenue	**169,687,102**	**174,324,461**	**182,477,119**	**173,261,582**	**173,125,144**
Appropriated Expenditures					
Personal Services	18,359,260	22,216,754	22,216,754	21,503,902	23,246,841
Operating Services	12,542,093	12,241,337	13,218,530	12,072,004	12,574,765
Cost of Goods Sold	89,377,357	90,684,295	91,407,041	86,377,441	97,626,497
Internal Fleet Services	1,297,250	1,351,145	1,371,412	1,386,707	1,310,043
Miscellaneous	8,787,926	8,492,482	8,492,482	8,633,038	8,908,202
Transfers Out	19,330,106	20,458,439	20,708,439	20,634,538	19,945,973
Capital Projects	15,046,935	18,880,009	25,062,461	17,216,312	9,512,823
BLW Fund Expenditures	**164,740,927**	**174,324,461**	**182,477,119**	**167,823,942**	**173,125,144**
Revenue					
BLW Trust Funds					
Transfers In	1,235,076	1,235,076	1,235,076	1,235,076	0
Interest Income	882,434	0	0	690,371	0
BLW Trust Fund Revenue	**2,117,510**	**1,235,076**	**1,235,076**	**1,925,447**	**0**
Appropriated Expenditures					
Operating Services	73	0	0	110	0
Reserve Increase	0	1,235,076	1,235,076	0	0
BLW Trust Fund Expenditures	**73**	**1,235,076**	**1,235,076**	**110**	**0**
Revenue					
Golf Course Fund					
Green Fees	1,372,464	1,472,980	1,472,980	1,498,070	1,494,886
Cart Rental	760,549	750,250	750,250	863,941	836,500
Driving Range	162,141	169,600	169,600	176,841	167,125
Food and Beverage	495,227	468,117	468,117	537,656	558,820
Pro Shop Rental	25,546	27,500	27,500	26,448	28,590
Interest Income	735	0	0	6,395	2,500
Miscellaneous	11,684	10,600	10,600	11,754	11,685
Use of Reserve	0	0	108,750	108,750	0
Golf Course Fund Revenue	**2,828,346**	**2,899,047**	**3,007,797**	**3,229,855**	**3,100,106**
Appropriated Expenditures					
Operating Services	1,993,657	2,246,701	2,252,971	2,069,461	2,396,435
Transfers Out	428,671	426,846	426,846	428,671	428,671
Capital Projects	426,553	225,500	327,980	361,407	275,000
Golf Course Fund Expenditures	**2,848,881**	**2,899,047**	**3,007,797**	**2,859,539**	**3,100,106**

SOURCES AND USES OF FUNDS

ENTERPRISE FUNDS	FY25 Actual	FY26 Appr Budget	FY26 Final Budget	FY26 Yr-End Est	FY27 Budget
Revenue					
Conference Center Fund					
Tourism Grant	1,138,159	1,154,726	1,154,726	1,047,448	1,039,553
Rental Income	1,903,800	1,903,800	1,903,800	1,898,611	1,903,800
Miscellaneous	32,290	32,675	32,675	13,921	12,675
Use of Reserve	0	0	0	0	995,265
Conference Ctr. Fund Revenue	**3,074,249**	**3,091,201**	**3,091,201**	**2,959,980**	**3,951,293**
Appropriated Expenditures					
Miscellaneous	1,328,707	1,369,394	1,369,394	1,276,430	1,356,740
Operating	1,407,998	0	0	0	1,380,000
Transfers Out	900,000	900,000	900,000	952,571	900,000
Reserve Increase	0	821,807	821,807	0	139,553
Capital Projects	286,707	0	0	128,827	175,000
Conference Ctr. Fund Expenditures	**3,923,412**	**3,091,201**	**3,091,201**	**2,357,828**	**3,951,293**

TRUST FUNDS	FY25 Actual	FY26 Appr Budget	FY26 Final Budget	FY26 Yr-End Est	FY27 Budget
Revenue					
Pension Fund					
Fund Charges	6,859,929	6,645,600	6,645,600	6,859,337	6,726,600
Employee Contributions	1,753,427	1,689,600	1,689,600	1,769,375	1,837,312
Transfers In	1,265,072	1,513,400	1,513,400	1,277,834	1,513,400
Interest & Investment Earnings	14,287,746	7,091,587	7,091,587	15,403,160	5,493,285
Pension	**24,166,174**	**16,940,187**	**16,940,187**	**25,309,706**	**15,570,597**
Other Post-Empl. Benefits Fund	**2,664,738**	**500,000**	**500,000**	**47,979**	**0**
School System Fund					
Property Taxes	83,723,921	85,641,824	85,641,824	85,487,209	85,641,824
Intergovernmental	19,327	22,528	22,528	20,276	22,528
Fines & Forefeits	478,136	459,600	459,600	576,454	459,600
School System	**84,221,384**	**86,123,952**	**86,123,952**	**86,083,939**	**86,123,952**
Trust Funds Revenue	**111,052,296**	**103,564,139**	**103,564,139**	**111,441,624**	**101,694,549**
Appropriated Expenditures					
Operating Services	85,084,680	86,985,537	86,985,537	86,706,974	86,803,952
Benefit Payments & Premiums	18,180,228	15,353,132	15,353,132	16,038,504	14,885,715
Reserve Increase	0	1,220,588	1,220,588	0	0
Transfers Out	4,882	4,882	4,882	4,882	4,882
Trust Funds Expenditures	**103,269,790**	**103,564,139**	**103,564,139**	**102,750,360**	**101,694,549**

SOURCES AND USES OF FUNDS

INTERNAL SERVICE FUNDS	FY25 Actual	FY26 Appr Budget	FY26 Final Budget	FY26 Yr-End Est	FY27 Budget
Revenue					
Fleet Maintenance Fund					
Fund Charges	4,644,936	4,805,361	4,805,361	5,029,121	4,847,485
Interest Income	2,540	0	0	5,159	0
Use of Reserve	0	0	213,248	0	0
Fleet Maintenance Revenue	**4,647,476**	**4,805,361**	**5,018,609**	**5,034,280**	**4,847,485**
Appropriated Expenditures					
Personal Services	904,645	1,265,662	1,265,662	1,167,308	1,282,987
Operating Services	3,239,729	3,368,436	3,382,189	3,395,942	3,517,235
Internal Fleet Services	19,657	0	0	21,641	26,000
Transfers Out	21,263	21,263	21,263	21,263	21,263
Capital Projects	76,295	150,000	349,495	101,995	0
Fleet Maintenance Expenditures	**4,261,589**	**4,805,361**	**5,018,609**	**4,708,149**	**4,847,485**

SELF-INSURANCE FUND	FY25 Actual	FY26 Appr Budget	FY26 Final Budget	FY26 Yr-End Est	FY27 Budget
Revenue					
Fund Charges	13,770,325	15,256,408	15,256,408	13,785,742	17,236,551
Employee Contributions	1,437,000	1,560,650	1,560,650	1,594,341	1,496,100
Interest & Investment Earnings	629,505	435,808	435,808	394,266	354,975
Transfers In	1,253,061	1,175,051	1,175,051	1,175,051	1,324,719
Use of Reserves	1,736,047	2,000,000	2,000,000	0	0
Self-Insurance Fund Revenue	**18,825,938**	**20,427,917**	**20,427,917**	**16,949,400**	**20,412,345**
Appropriated Expenditures					
Operating Services	892,186	933,175	1,003,175	1,064,887	938,810
Reserve Increase	(179,019)	0	0	0	0
Benefit Payments & Premiums	17,885,859	19,446,850	19,376,850	19,210,877	19,425,643
Transfers Out	47,892	47,892	47,892	47,892	47,892
Self-Insurance Fund Expenditures	**18,646,918**	**20,427,917**	**20,427,917**	**20,323,656**	**20,412,345**

SOURCES AND USES OF FUNDS

SUMMARY - ALL FUNDS	FY25 Actual	FY26 Appr Budget	FY26 Final Budget	FY26 Yr-End Est	FY27 Budget
Revenue					
Property Taxes	109,705,964	112,972,937	112,972,937	112,522,712	113,142,322
Other Taxes	17,807,618	18,452,121	18,452,121	18,557,091	19,033,420
1% Sales Tax	16,742,035	15,122,185	15,122,185	16,380,162	17,719,108
Licenses & Permits	8,836,420	8,998,978	8,998,978	9,831,477	9,366,584
Intergovernmental	7,586,424	4,865,815	5,337,851	6,909,777	7,041,015
Charges For Services	201,853,189	204,758,320	205,830,859	203,037,980	209,103,126
Fines and Forfeits	4,408,915	4,087,659	4,087,659	5,501,835	4,123,589
Interest Income	24,071,272	14,794,902	14,794,902	22,918,589	12,096,104
Miscellaneous	6,496,495	3,460,150	5,063,713	4,660,936	5,091,273
Total Revenue	**397,508,332**	**387,513,067**	**390,661,205**	**400,320,559**	**396,716,541**
Appropriated Expenditures					
Personal Services	70,642,130	79,113,980	79,102,633	74,649,989	81,581,313
Operating Services	260,397,720	263,139,103	266,274,871	257,070,161	273,616,428
Debt Service	9,299,795	9,180,850	9,180,850	9,120,030	7,157,588
Capital Projects	31,733,410	38,901,581	91,513,706	56,340,015	35,438,118
Total Expenditures	**372,073,055**	**390,335,514**	**446,072,060**	**397,180,195**	**397,793,447**

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.

Use of Reserves - FY2026 Year-End Increase:

- American Rescue Plan $ 817,388
- Marietta History Center $ 100,000
- Brumby Hall/Gardens Museum $ 163,183
- Parks & Recreation Fund $ 48,000
- Redevelopment Bond Fund $ 945,000
- SPLOST 2022 Fund $ 3,230,227
- Conference Center Fund $ 995,265

Reserve Increases - Future Capital Projects

- Lease Income Fund $ 1,350,300
- Cemetery Fund $ 286,584
- Redevelopment Bond $ 354,254
- Conference Center Reserve Fund $ 139,553
- Debt Service Fund $ 3,049,175

Additional details can be found on the following pages in the FY2027 Combined Statement of Revenue, Expenditures and Changes in Fund Balance.



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FY2027 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FUNDS	GENERAL	BLW	GOLF COURSE	CONFERENCE CENTER	DEBT SERVICE
REVENUES:					
Property Taxes	18,075,890				9,027,062
Other Taxes	14,408,035				
1% Sales Tax					
Licenses and Permits	9,366,584				
Intergovernmental	3,307,343			1,039,553	
Charges for Services	6,465,470	165,310,487	3,085,921	1,903,800	
Fines and Forfeits	3,663,989				
Interest Income	650,000	2,441,354	2,500		559,187
Miscellaneous	724,992	3,203,321	11,685	12,675	
Total Anticipated Revenues	**56,662,303**	**170,955,162**	**3,100,106**	**2,956,028**	**9,586,249**
EXPENDITURES:					
Personal Services	55,625,848	23,246,841			
Operating Services	19,353,360	120,419,507	2,396,435	2,736,740	
Appropriated Expenditures	**74,979,208**	**143,666,348**	**2,396,435**	**2,736,740**	**0**
Debt Service:					
Principal Retirement					5,700,000
Interest and Fiscal Charges					811,838
Capital Projects	1,739,661	9,512,823	275,000	175,000	
Total Anticipated Expenses	**76,718,869**	**153,179,171**	**2,671,435**	**2,911,740**	**6,511,838**
Excess (Deficit) of Revenues over Expenses	**(20,056,566)**	**17,775,991**	**428,671**	**44,288**	**3,074,411**
Transfers In	**24,261,960**	**2,169,982**	**0**		
Transfers Out	**(4,205,394)**	**(19,945,973)**	**(428,671)**	**(900,000)**	**(25,236)**
Incr (Decr) in Reserves as a result of FY27 Operations	**0**	**0**	**0**	**(855,712)**	**3,049,175**

FY2027 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

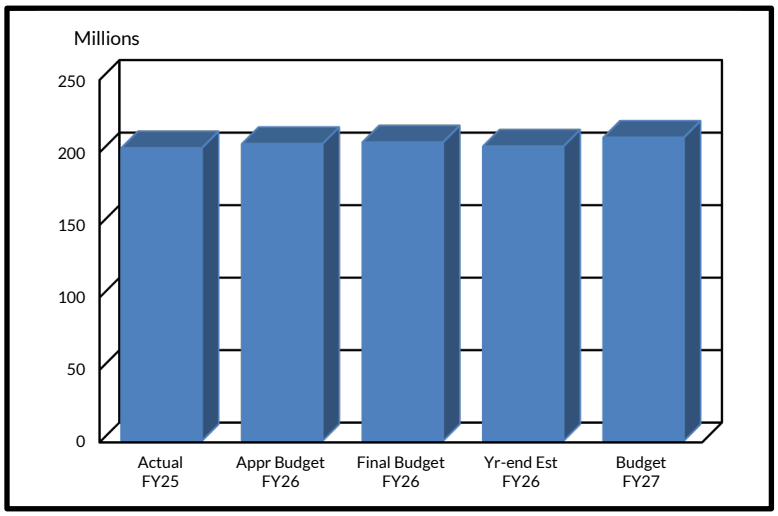
FUNDS	CAPITAL PROJECTS	SPECIAL REVENUE	FLEET MAINT.	SELF - INSURANCE	TRUSTS	TOTAL
REVENUES:						
Property Taxes		397,546			85,641,824	**113,142,322**
Other Taxes		4,625,385				**19,033,420**
1% Sales Tax	17,719,108					**17,719,108**
Licenses and Permits						**9,366,584**
Intergovernmental		2,671,591			22,528	**7,041,015**
Charges for Services		193,400	4,847,485	18,732,651	8,563,912	**209,103,126**
Fines and Forfeits					459,600	**4,123,589**
Interest Income	1,363,762	1,231,041		354,975	5,493,285	**12,096,104**
Miscellaneous	1,000,000	138,600				**5,091,273**
Total Anticipated Revenues	**20,082,870**	**9,257,563**	**4,847,485**	**19,087,626**	**100,181,149**	**396,716,541**
EXPENDITURES:						
Personal Services	798,665	626,972	1,282,987			**81,581,313**
Operating Services	509,500	2,603,531	3,543,235	20,364,453	101,689,667	**273,616,428**
Appropriated Expenditures	**1,308,165**	**3,230,503**	**4,826,222**	**20,364,453**	**101,689,667**	**355,197,741**
Debt Service:						
Principal Retirement		615,000				**6,315,000**
Interest and Fiscal Charges		30,750				**842,588**
Capital Projects	22,595,678	1,139,956				**35,438,118**
Total Anticipated Expenses	**23,903,843**	**5,016,209**	**4,826,222**	**20,364,453**	**101,689,667**	**397,793,447**
Excess (Deficit) of Revenues over Expenses	**(3,820,973)**	**4,241,354**	**21,263**	**(1,276,827)**	**(1,508,518)**	**(1,076,906)**
Transfers In		**900,000**		**1,324,719**	**1,513,400**	**30,170,061**
Transfers Out		**(4,633,041)**	**(21,263)**	**(47,892)**	**(4,882)**	**(30,212,352)**
Incr (Decr) in Reserves as a result of FY27 Operations	**(3,820,973)**	**508,313**	**0**	**0**	**0**	**(1,119,197)**

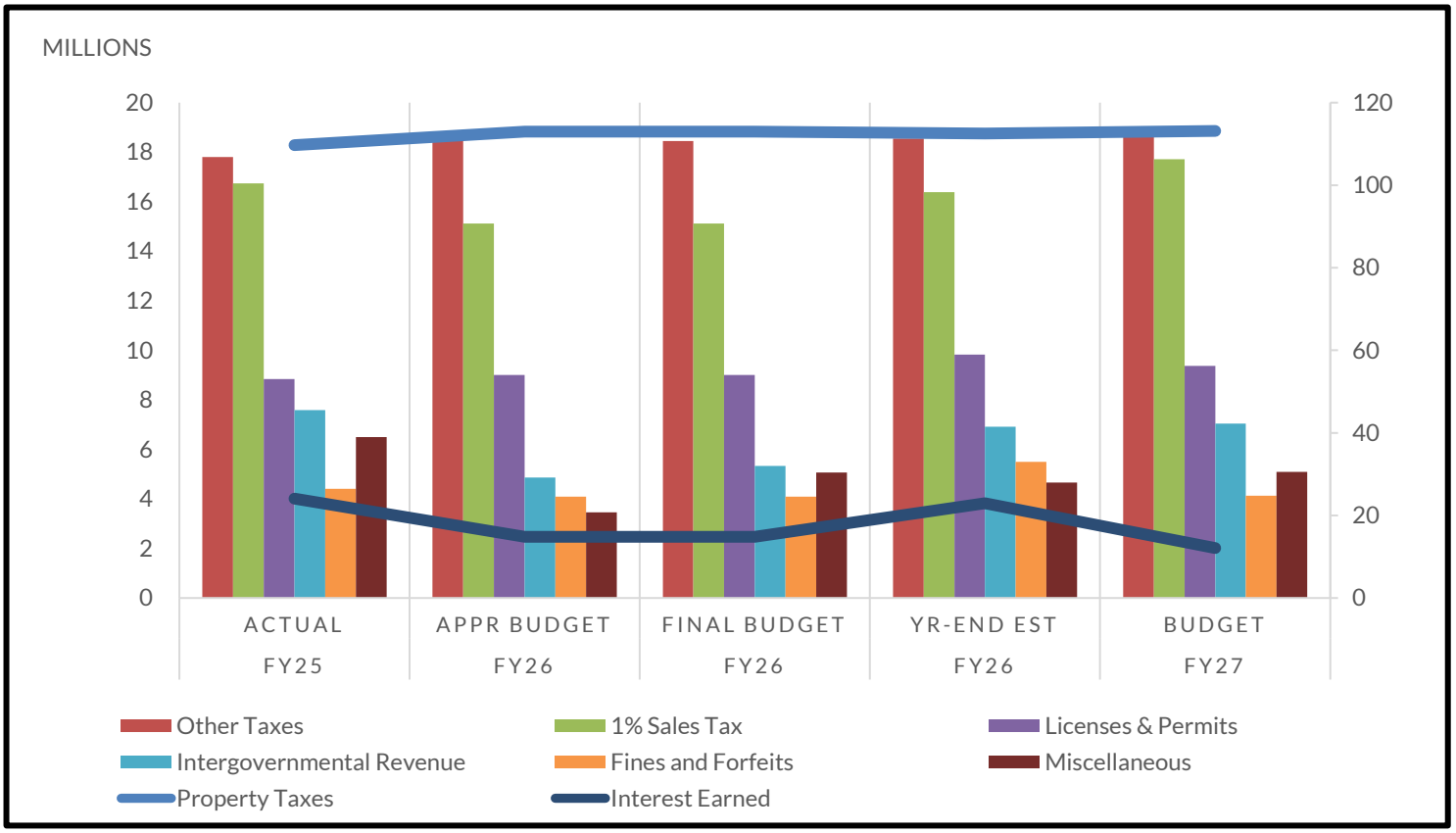
REVENUE SUMMARY

Marietta's Revenue is derived from eight basic categories, Charges for Services, Taxes, Licenses and Permits, Fines and Forfeits, Intergovernmental Revenue, Other Financing Sources, Bond Proceeds, and Investment Income. These categories span the 36 funds of Marietta city government.

CHARGES FOR SERVICES

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

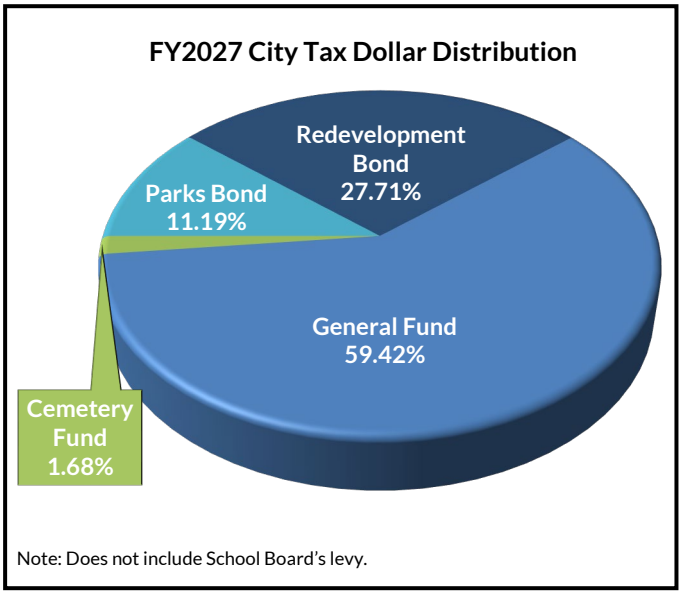




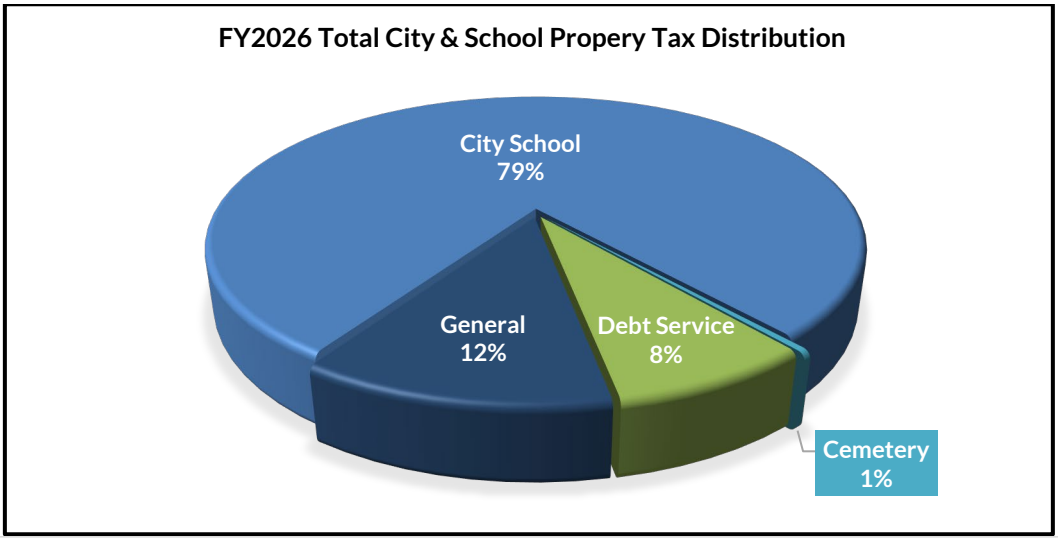
REVENUE SUMMARY

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

The graph to the right shows the tax dollar distribution for the four levies. The General Fund portion is 2.788 mills, which is expected to generate about $13.8 million in real estate and personal property taxes. Debt service levies include voter approved bonds for parks, which have a millage rate of 0.525 mills, and redevelopment, which is set at 1.300 mills. These two debt service levies are estimated to bring in about $9.59 million. The cemetery has a levy of 0.079 mills which should produce about $455,504 for cemetery maintenance. This brings the total City millage rate to 4.692 mills, which has remained steady since 2023. 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.



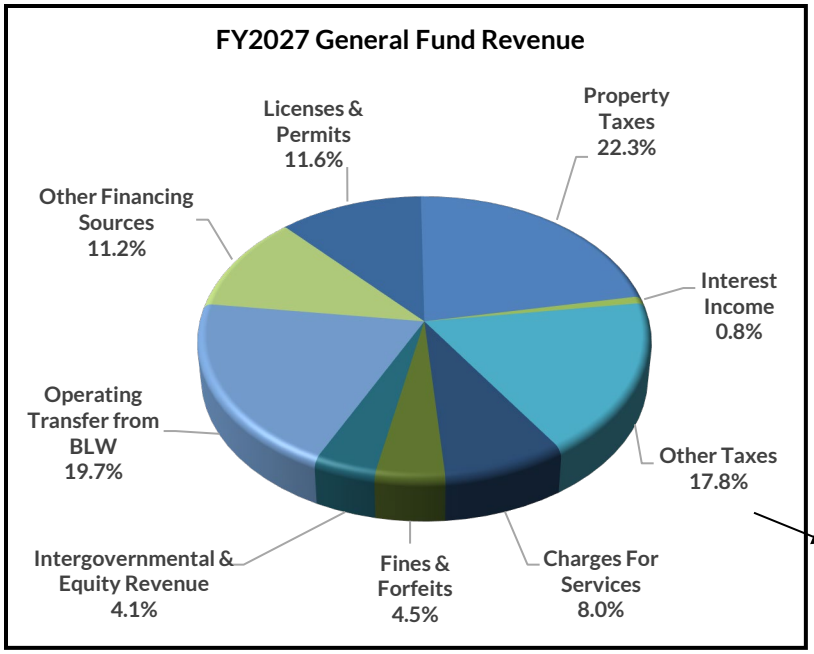
Tax Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
City & School Millage Total	**23.587**	**23.587**	**23.587**	**23.337**	**23.087**	**22.962**	**22.787**	**22.662**	**22.662**	**22.662**	**22.662**
City Millage Total	**5.617**	**5.617**	**5.617**	**5.367**	**5.117**	**4.992**	**4.817**	**4.692**	**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	2.750	2.750	2.750	2.500	2.250	2.125	1.950	1.825	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 in full, 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 $80.9 million. There are no tax increases approved for the FY2027 budget. The General Fund revenue budget is expected to increase by 2.8% 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 assessment values for real property increased, generating a 4% year over year increase in revenue.

Other Taxes:	
Franchise Fees	**$6,335,388**
State Insurance Premium	**$7,069,342**
Alcoholic Beverage Excise Tax	**$641,622**
Miscellaneous	**$361,683**

Charges for Services consists mostly of fees collected for Sanitation and Parks and Recreation programs and services. For FY27 recreation programs will see revenue from contract programs, facility and field rentals, and sprayground visitors. Sanitation will continue to experience an increase from new residential properties.

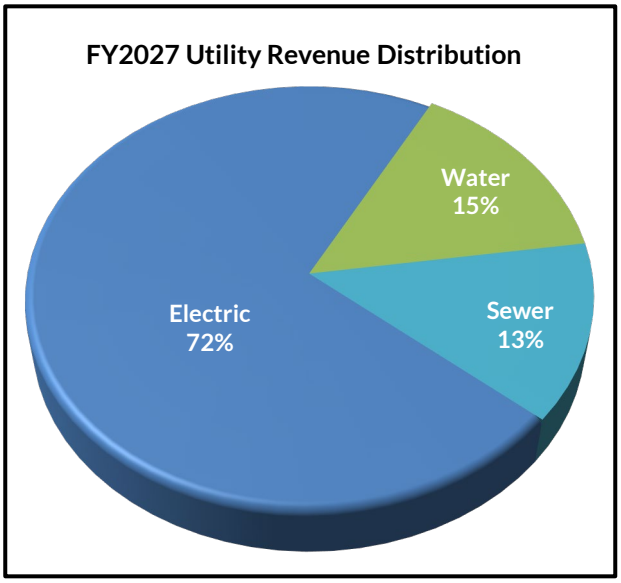
Revenue from the automated red-light enforcement program is projected to remain consistent with the prior fiscal year, while recognizing that collections may gradually decline as driver awareness increases. While school bus passing revenue has increased, a similar trend is anticipated for school bus passing violations. Overall, the Fines and Forfeits category is projected to increase modestly from $3.63 million in FY2026 to $3.66 million in FY2027, reflecting a conservative approach to these revenue sources.

Other Revenues & Financing Sources is a combined category that includes remaining indirect cost recovery, transfers from other funds, and miscellaneous fees. Approximately $9 million is budgeted in this category, including $3.26 million for indirect costs. Tourism-related revenues, for hotel/motel occupancy and auto rental taxes, are collected through the Tourism Fund and transferred to the General Fund for distribution to tourism agencies and organizations in the downtown area. The FY2027 budget includes a $4.63 million transfer from the Tourism Fund.

REVENUE SUMMARY

BOARD OF LIGHTS AND WATER FUND

The operation of the electric, water and sewer utilities is projected to produce 95.5% of the revenue for the Board of Lights and Water (BLW) Fund. The remaining 4.5% of its income is derived from investment earnings, miscellaneous sources, reserves, and indirect cost recovery of $2.17 million from the General Fund and other funds.



Charges for Services is the largest revenue category, for FY2027 it is budgeted at $165.3 million. Electric, water and sewer sales are projected to contribute 72%, 15%, and 13%, respectively, to this category of revenue. Utility revenue distribution remains rather constant from year to year with a 1.2% increase compared to last year. Overall, revenues for the BLW decreased by 0.7% due to a reduction in distributor contributions compared to prior year.

In the coming year, the BLW's utility sales will be partially determined by the prevailing weather conditions. Summertime heat, and drought conditions are two of the biggest factors that impact the utility enterprise fund along with system energy sales.

There is a 5% 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 revenues from Hotel/Motel and Auto Rental Excise taxes are received and accounted for in special revenue funds before being transferred to the General Fund for distribution to required agencies such as the Welcome Center, and the Marietta Conference Center. Total tourism funds are estimated to generate $4.6 million in FY2027. Approximately $1.66 million is designated for tourism grants to be awarded through the Welcome Center to local nonprofits, museums, theaters, and historic organizations to promote tourism in the historic downtown Marietta area.

The 2022 SPLOST was approved by voters and began in January 2022. $21.96 million is budgeted for transportation, building, and capital projects for FY2027. 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

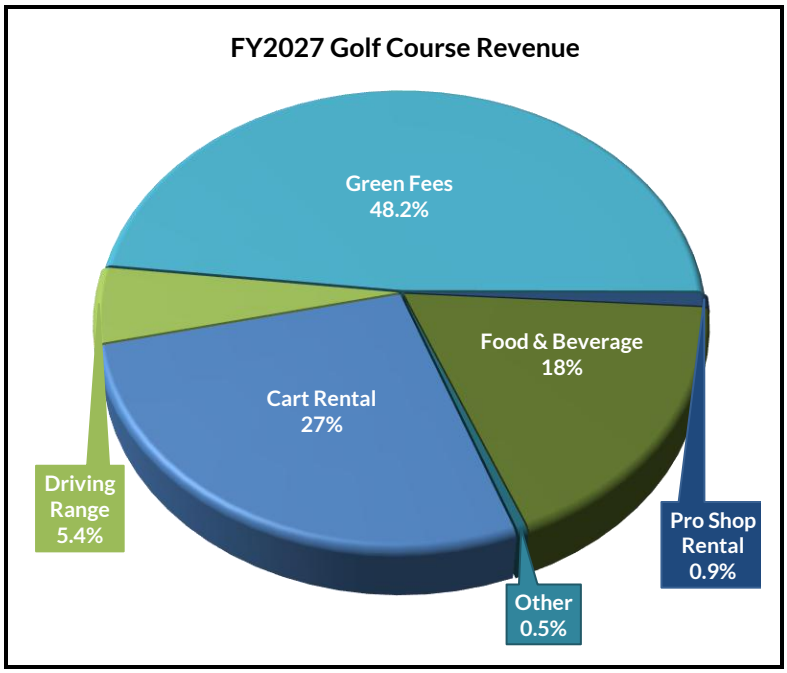
DEBT SERVICE FUND

The Debt Service Fund receives revenue from two primary sources: a property tax levy supporting two City general obligation bonds, the Parks Bond and Redevelopment Bond, and reimbursement from the School Board for the School Bond payment. The School Board uses proceeds from the voter-approved 1% SPLOST to fund debt service for the School Bond. For FY2027, the Redevelopment Bond is supported by a millage rate of 1.300 mills.

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 these main categories are consistent from year to year.

Weather is a factor in golf course operations, and 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 have also assisted with drawing new users.



INTERNAL SERVICE FUNDS

The Internal Service Fund receives 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. This fiscal year we will not utilize reserve funds to offset the cost of employee contributions. Instead, additional fund transfers will be used to cover remaining medical costs. On average, employee insurance premiums fund 14% of total costs. Workers' compensation, property, casualty, and general liability insurance are also captured in this Fund.

TRUST FUNDS

The revenue in the Pension Fund is derived from charges to all funds for all eligible employees at a rate of 14.5% 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) Vogtle 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 FY2027 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.



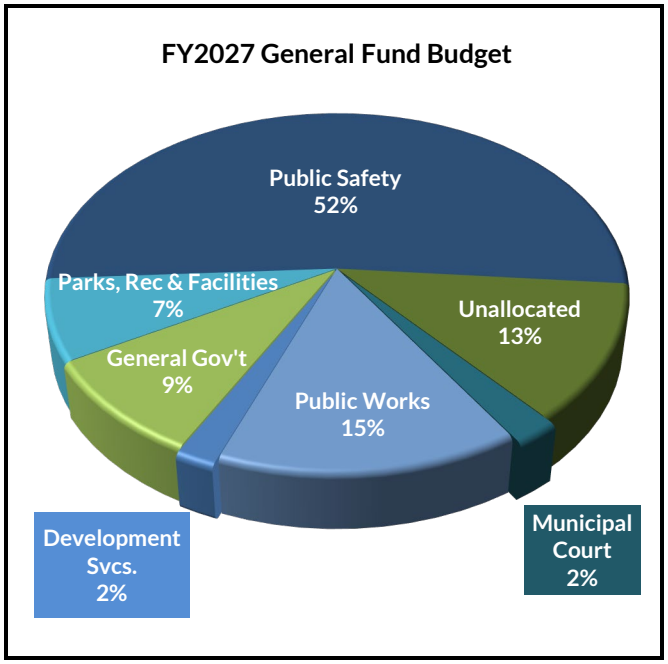
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EXPENDITURE SUMMARY

Marietta's Expenditure Budget is thoughtful, conservative and provides services that meet or exceed last year's levels. The total budget for FY2027 is $397.8 million for all City funds, excluding planned reserve increases and interfund transfers. As in recent years, the FY2027 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 $80.9 million General Fund Budget is 2.8% higher than last year's adopted budget. Expenditures for the Personal Services category are budgeted at $55.6 million, this amount accounts for 68.7% 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 FY2027 the salary savings is budgeted at $1.7 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 $23.56 million, which is 29.1% of the budget. This includes the funding needed for departments to provide services and programs. A concerted effort by the administration to limit spending plays a big part in controlling the budget.

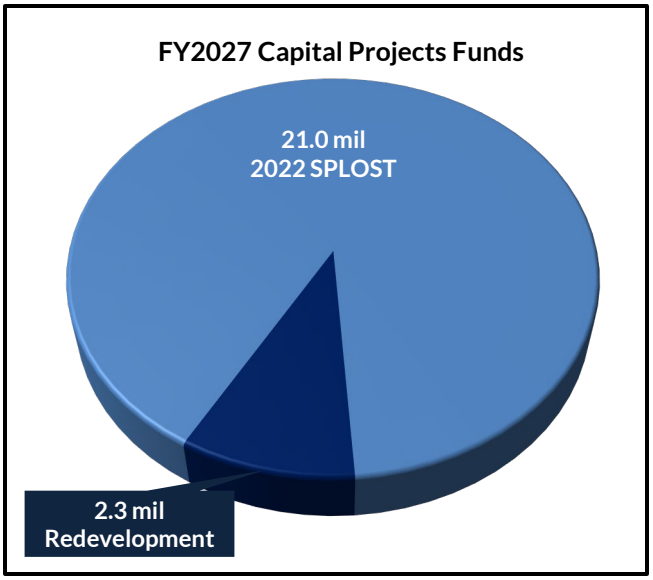
To balance the budget without increasing taxes or fees, the City continues to use a capital contingency strategy. The General Fund capital contingency budget for FY2027 is $1.74 million, an increase of $692.2 thousand from FY2026. This allocation supports the City's regular replacement cycle for cars, trucks, mowers, and other equipment. Capital purchases are deferred until year-end, allowing the City to use available excess revenues to fund these needs while helping to avoid overspending.

OTHER FUNDS

The Golf Course Fund is budgeted at $3.1 million; this is a 6.9% 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 $275,000 for FY2027.

EXPENDITURE SUMMARY

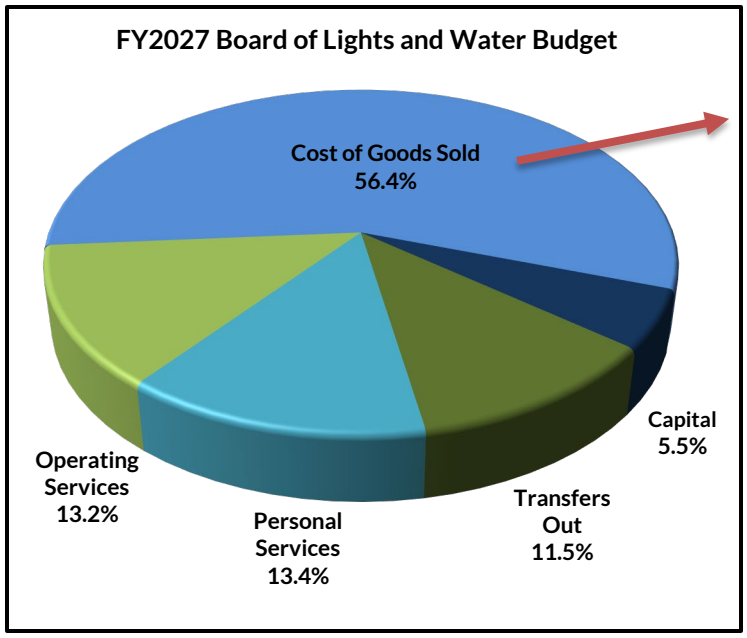
In the Capital Projects Funds, approximately $2.3 million is budgeted for redevelopment projects, while $21.0 million is dedicated to the 2022 SPLOST. Of the 2022 SPLOST funding, approximately $14.8 million is budgeted for road and transportation projects, $1.5 million for joint projects with Cobb County, and $4.4 million for Police, Fire, and Parks projects, including public safety vehicles and building improvements. The remaining $1.3 million supports personnel and operating expenditures.



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 $173.1 million. This is a 0.7% decrease over last year's approved budget. The largest category of expenditures, Cost of Goods Sold, increased by 7.7% over last year's adopted budget. The primary driver is the increase in electric cost due to reduced supplemental and off system sales.



Cost of Goods Sold:

Electric	**$74.03 million**
Water	**$10.64 million**
Sewer	**$12.95 million**

The Cost of Goods Sold in Electrical, Water, and Sewer are by far the largest expense for the utility. Purchased power accounts for 42.8% and purchased water and sewer services are 13.6% of the Board of Lights and Water budget. Electricity for resale is budgeted at $74 million. Meanwhile, water and sewer services for resale are budgeted at $23.5 million.

The FY2027 BLW capital budget of $9.5 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 $15.57 million. In conclusion, the budget for FY2027 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 FY27 Fund Balance	Anticipated Revenues	Anticipated Expenses	Projected Change in Fund Balance	Estimated Ending FY26 Fund Balance	Designated/ Reserved	Undesignated
General Fund	65,985,025	80,924,263	80,924,263	0	65,985,025	17,020,111	48,964,914
Lease Income	9,820,157	1,096,050	1,996,050	(900,000)	8,920,157		8,920,157
Cemetery	1,781,412	455,504	455,504	0	1,781,412	33,990	1,747,422
CDBG	(32,855)	2,278,591	2,278,591	0	(32,855)	19,338	(52,193)
Asset Forfeiture	604,496	79,500	0	79,500	683,996		683,996
Radio System Core Replacement	3,329	0	0	0	3,329		3,329
Marietta History Center	420,290	(144,000)	275,000	(419,000)	1,290	14,552	(13,262)
Brumby Hall & Gardens/GWTW	209,663	173,900	370,000	(196,100)	13,563	125	13,438
Aurora Fire Museum	39,510	5,500	337,083	(331,583)	(292,073)		(292,073)
Parks & Recreation	723,689	14,658	5,500	9,158	732,847	407,368	325,479
Tree Preservation	93,238	17,975	62,658	(44,683)	48,555		48,555
Tourism	476,875	4,625,385	3,454,513	1,170,872	1,647,747		1,647,747
Capital Projects	54,435,712	20,082,870	24,258,097	(4,175,227)	50,260,485	4,817,881	45,442,604
Debt Service	18,224,764	9,586,249	6,511,838	3,074,411	21,299,175		21,299,175
Governmental Funds Total	**152,785,304**	**119,196,445**	**120,929,097**	**(1,732,652)**	**151,052,652**	**22,313,365**	**128,739,287**

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

- Lease Income: Principal bond payment of $1,350,300 due on July 1st requires $454,500 of reserves to off-set expenses.
- Cemetery Fund: $286,584 will be used for capital improvement projects funded by reserve funds.
- American Rescue Plan: $817,388 will be utilized for the completion of a Police Public Safety Training Facility.
- Marietta History Center: $100,000 will be utilized for renovations funded by reserve fund.
- Brumby Hall & Gardens: $163,183 will be utilized for the bridal suite, which is unfunded and newly acquired.
- Parks & Recreation Fund: $48,000 of reserves will be used to cover CDBG personnel costs.
- Redevelopment Bond: $945,000 to park development at Franklin Gateway.
- Redevelopment Bond: $345,254 will be utilized for park development at Franklin Gateway.
- 2022 SPLOST: $3,230,227 SPLOST appropriation budgeted for Cherokee and Polk Street projects.
- Conference Center Fund: $995,265 of reserve funds will be used for renovations.
- Conference Center Reserve Fund: $139,553 will be used for capital outlay projects.
- Debt Service: Addition of $3,049,175 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 included on the City financials. All electrical utility debt is carried by the Municipal Electric Authority of Georgia (MEAG).

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.

Utility Infrastructure MEAG Bond:
The Municipal Electric Authority of Georgia (MEAG Power) provides bulk electric power to the City of Marietta, 47 other cities, and one county in Georgia. MEAG Power has ownership interests in nine electric generating units currently in service, which are organized into eight projects. Marietta's share of capital investments, transmission costs, and financing programs is allocated among these projects. Utility Debt Service represents debt associated with capital investments for electric system generation within the MEAG Power system. The City does not report any related debt obligations in its financial statements.

SPECIAL REVENUE FUNDS:

Citywide Projects Revenue Bond:
The Citywide Projects Fund was established in 2009 when the City issued revenue bonds to finance the construction of major projects and the purchase of major equipment and vehicles. The bonds were partially refunded in 2016, with debt service on the revenue bonds paid through the Lease Income Fund.

These financing efforts support the City's ongoing investment in capital improvements and redevelopment initiatives throughout Marietta. This would include the Downtown Marietta district, a special tax district established to support the redevelopment and revitalization of downtown Marietta. The Downtown Marietta Development Authority (DMDA) was created by Constitutional Amendment and implemented by the General Assembly to facilitate redevelopment within the district. The Authority has the ability to levy and collect taxes based on the County's tax digest and exercise eminent domain for the acquisition of property. Generally, its activities related to private property projects and promotions are limited to the Downtown Marietta district, while its authority for governmental projects extends throughout the City of Marietta.

AGGREGATE DEBT SERVICE

	Parks General Obligation Bonds 2015 Refunding Issue		Redevelopment General Obligation Bonds 2020 Refunding Issue		DMDA Citywide Projects Revenue Bonds 2016 Refunding Issue	
	Principal	Interest	Principal	Interest	Principal	Interest
Outstanding	$ 5,765,000		$ 34,125,000		$ 615,000	
Maturities for FYE June 30:	Jan 1	Jan/July 1	January 1	Jan/July 1	July 1	Jan/July 1
2027	1,685,000	172,950	4,015,000	638,138	615,000	30,750
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	-	-
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	$ 5,765,000	$ 383,400	$ 34,125,000	$ 2,930,196.5	$ 615,000	$ 30,750

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

AGGREGATE DEBT SERVICE

	Utility Infrastructure Bond MEAG Power		Total City Debt (All Pages)		
	Principal	Interest	Principal	Interest	Total Payment
Outstanding	$ 766,548,944		$ 807,053,944		
Maturities for FYE June 30:	January 1	July 1/Jan 1	July 1	Jan/July 1	
2027	8,040,010	6,132,364	14,355,010	6,974,202	21,329,212
2028	8,595,933	5,713,411	14,400,933	6,398,868	20,799,801
2029	8,236,831	5,391,991	14,161,831	5,949,402	20,111,233
2030	8,054,715	5,258,237	12,854,715	5,684,793	18,539,508
2031	7,129,628	4,883,259	11,424,628	5,213,501	16,638,129
2032	7,652,166	4,273,183	12,027,166	4,523,109	16,550,275
2033	8,704,671	3,905,797	13,159,671	4,073,910	17,233,581
2034	7,667,908	3,492,147	12,202,908	3,576,952	15,779,860
2035	7,011,686	3,135,717	7,011,686	3,135,717	10,147,403
2036	8,402,044	2,809,869	8,402,044	2,809,869	11,211,913
2037	11,252,802	2,566,147	11,252,802	2,566,147	13,818,949
2038	11,541,161	2,337,382	11,541,161	2,337,382	13,878,543
2039	14,679,816	2,137,216	14,679,816	2,137,216	16,817,032
2040	18,206,680	1,940,642	18,206,680	1,940,642	20,147,322
2041	20,085,379	1,754,000	20,085,379	1,754,000	21,839,379
2042	22,595,164	1,561,193	22,595,164	1,561,193	24,156,357
2043	25,166,691	9,637,057	25,166,691	9,637,057	34,803,748
2044	28,031,817	25,520,284	28,031,817	25,520,284	53,552,101
2045	26,773,697	28,125,074	26,773,697	28,125,074	54,898,771
2046	29,624,997	27,156,714	29,624,997	27,156,714	56,781,711
2047	30,525,256	25,765,433	30,525,256	25,765,433	56,290,689
2048	32,317,824	24,151,582	32,317,824	24,151,582	56,469,406
2049	31,343,972	23,458,299	31,343,972	23,458,299	54,802,271
2050	32,432,395	21,754,570	32,432,395	21,754,570	54,186,965
2051	33,812,125	20,210,918	33,812,125	20,210,918	54,023,043
2052	35,440,006	18,587,359	35,440,006	18,587,359	54,027,365
2053	37,144,246	16,888,072	37,144,246	16,888,072	54,032,318
2054	37,542,897	15,108,055	37,542,897	15,108,055	52,650,952
2055	39,436,401	13,313,430	39,436,401	13,313,430	52,749,831
2056	34,409,346	11,408,023	34,409,346	11,408,023	45,817,369
2057	29,003,652	9,110,274	29,003,652	9,110,274	38,113,926
2058	29,177,888	7,495,061	29,177,888	7,495,061	36,672,949
2059	23,950,570	5,188,140	23,950,570	5,188,140	29,138,710
2060	18,606,494	3,557,384	18,606,494	3,557,384	22,163,878
2061	16,873,756	2,452,601	16,873,756	2,452,601	19,326,357
2062	10,085,129	1,361,131	10,085,129	1,361,131	11,446,260
2063	5,300,793	642,891	5,300,793	642,891	5,943,684
2064	1,692,398	176,752	1,692,398	176,752	1,869,150
	$ 766,548,944	$ 368,361,659	$ 807,053,944	$ 371,706,006	$ 1,178,759,950

Notes:
The Utility Infrastructure Bond reflects Marietta's projected share of debt service related to capital investments with MEAG Power.

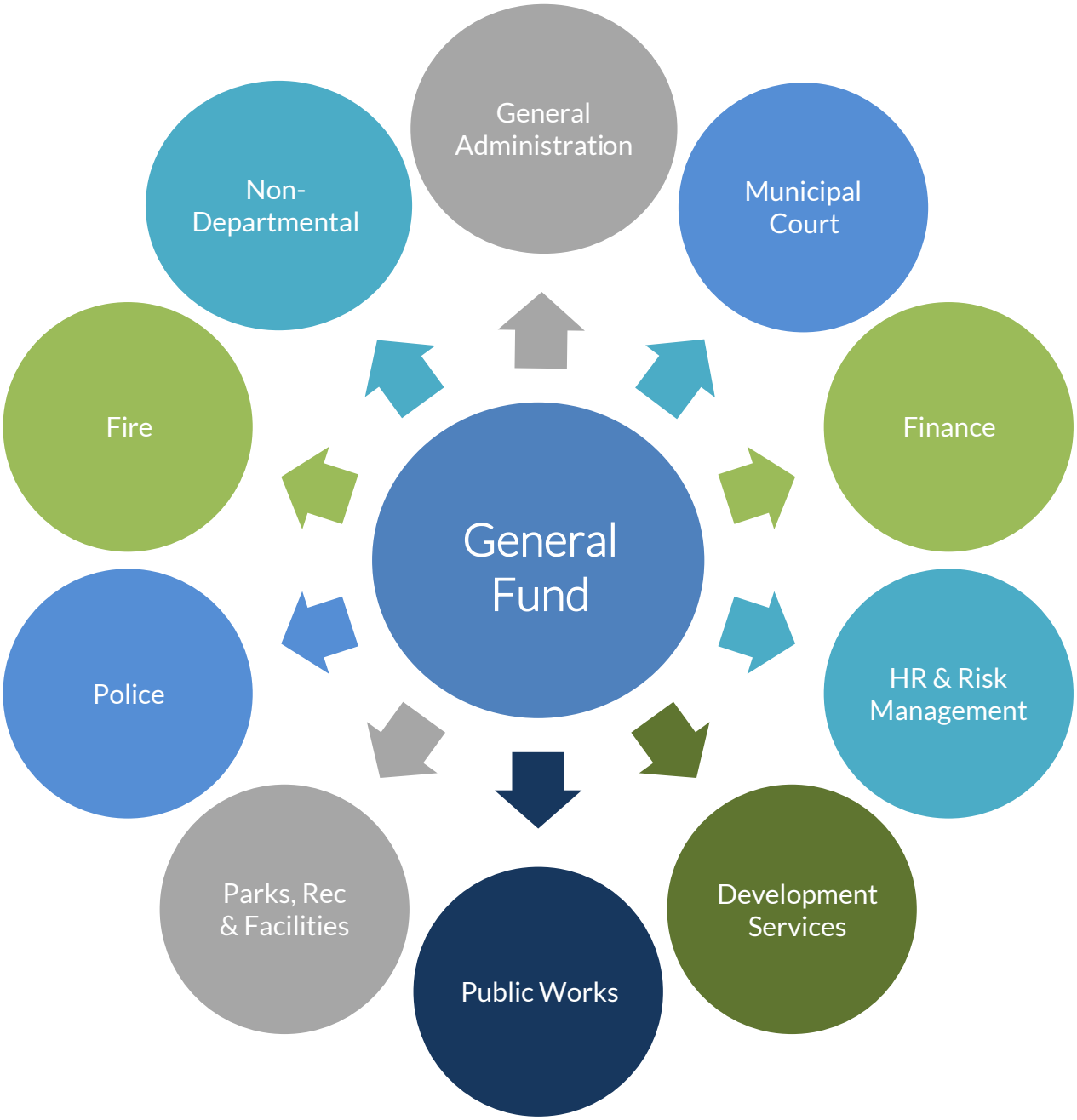

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GOVERNMENTAL FUNDS



GENERAL FUND

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



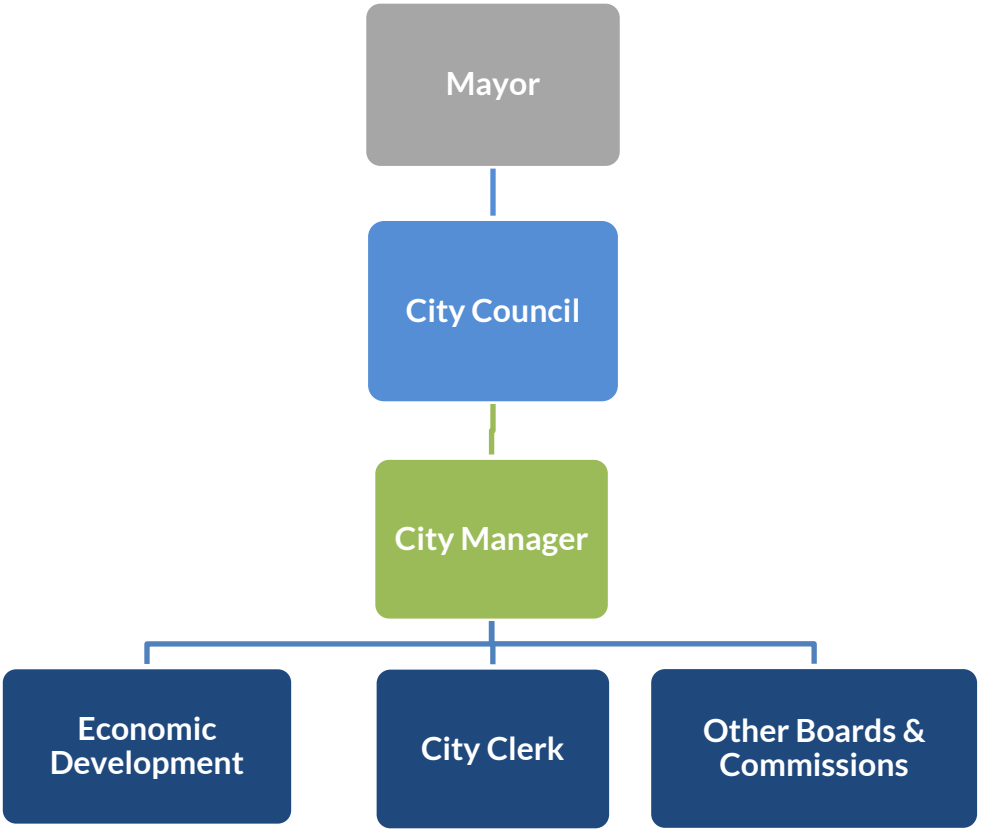
GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2027

General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
General Administration				
Mayor	161,918	12,770	0	174,688
Council	230,995	132,281	0	363,276
City Manager's Office	1,670,884	147,958	0	1,818,842
City Clerk	274,817	33,409	0	308,226
City Attorney	0	450,000	0	450,000
Civil Service Board	7,500	600	0	8,100
Total General Administration	**2,346,114**	**777,018**	**0**	**3,123,132**
Municipal Court	**1,546,278**	**276,282**	**0**	**1,822,560**
Finance				
Administration	605,670	81,427	0	687,097
Accounting and Payroll	771,371	20,701	0	792,072
Budget and Utility Analysis	410,148	35,689	0	445,837
Tax	432,776	27,721	0	460,497
Business License	467,983	11,201	0	479,184
Purchasing	363,558	12,690	0	376,248
Total Finance	**3,051,506**	**189,429**	**0**	**3,240,935**
Human Resources and Risk Management	**828,583**	**113,754**	**0**	**942,337**
Development Services				
Planning and Zoning	1,517,208	51,230	0	1,568,438
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	**1,542,408**	**71,230**	**0**	**1,613,638**
Public Works				
Admin, Engineering and Drafting	1,153,099	109,704	0	1,262,803
Board of Building Code Appeals	1,000	0	0	1,000
Building Inspections and Permits	599,459	43,137	0	642,596
Sanitation	3,381,512	2,534,343	0	5,915,855
Operations	319,200	26,975	0	346,175
Streets	2,099,445	609,609	0	2,709,054
Traffic Services	927,346	238,132	0	1,165,478
Total Public Works	**8,481,061**	**3,561,900**	**0**	**12,042,961**

GENERAL FUND
SUMMARIZED OPERATING BUDGET FY2027

General Fund Departments	Personal Services	Operating Services	Capital	Total Budget
Parks, Recreation and Facilities				
Administration	957,873	88,076	0	1,045,949
Programs and Events	22,542	159,024	0	181,566
Recreation Centers and Athletics	542,587	429,585	0	972,172
Buildings Maintenance	590,625	845,331	0	1,435,956
Grounds Maintenance	1,326,702	860,348	0	2,187,050
Keep Marietta Beautiful	54,460	5,570	0	60,030
Total Parks, Rec. and Facilities	**3,494,789**	**2,387,934**	**0**	**5,882,723**
Police				
Support Services	19,623,659	2,890,723	0	22,514,382
Uniform Patrol Services	0	1,904,713	0	1,904,713
Investigative Services	0	7,347	0	7,347
Total Police	**19,623,659**	**4,802,783**	**0**	**24,426,442**
Fire				
Administration	704,709	63,364	0	768,073
Rescue	0	230,554	0	230,554
Suppression & Emergency Services	13,838,325	878,555	0	14,716,880
Prevention	1,221,725	23,390	0	1,245,115
Training	446,352	391,557	0	837,909
Apparatus Service and Maintenance	0	16,140	0	16,140
Total Fire	**16,211,111**	**1,603,560**	**0**	**17,814,671**
Non-Departmental	**(1,499,661)**	**9,774,864**	**1,739,661**	**10,014,864**
Total Operating Budget	**$55,625,848**	**$23,558,754**	**$1,739,661**	**$80,924,263**

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 runs 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 directions 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. To encourage the economic growth and vitality of the City via business recruitment, retention, strategic planning, redevelopment, marketing, initiative expansion, and other efforts.

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	FY25 Actual	FY26 Estimate	FY27 Budget
Meetings Held:			
Council - Regular	12	12	12
Council - Special	11	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	2	3	2
Public Hearings	1	2	2
Filings:			
Contracts	48	95	100
Deeds	16	40	20
Ordinances	72	40	50
Resolutions	13	10	10
Clerk of Superior Court	8	10	10
Open Records Requests	616	400	500
Services:			
Notary	0	2,500	3,000
Economic Development:			
One-on-One Dialogues with Georgia Economic Development Partners	90	120	120
Private Business Prospect Interactions	45	60	60
Special Projects (Design Studio, Guides, Business Spotlight, etc.)	20	25	30
Media Outreach	6	6	6
Business Retention and Expansion Program (BREP) Visits	230	320	320

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-two consecutive years.
- Awarded the 2025 Outstanding Planning Document Award by the Georgia Planning Association (GPA) for the Mountain to River (M2R) Trail Activation Study.
- Celebrated completion of Wildwood Park improvements, including a new disc golf course, parking lot upgrades, public restroom, and dog park enhancements such as new fencing, benches, and a drinking fountain.
- City Manager Bill Bruton, named the 2025 Marietta Citizen of the Year by the Cobb Chamber and recognized as one of 250 public service professionals nationwide by the National Academy of Public Administration and LocalGov 250.
- Executed annual city events including the May-Retta Daze Festival, Harvest Fest & Scarecrows, Taste of Marietta, 5K-Shamrock Shuffle, Chalktoberfest, Veterans Day Parade, Let Freedom Ring - Fourth of July Parade, Art in the Park, and more! Brumby Hall and Gardens/GWTW Museum held their first annual Trunk Sale.
- Facilitated property acquisitions at 550, 866, 876, and 1033 Franklin Gateway, as well as the sale of 1033 Franklin Gateway.
- Partnered with the Gateway Marietta Community Improvement District (GMCID) to initiate a strategic plan and facilitated the Marietta Design Studio and associated projects impacting city parks and infrastructure.
- Applied for various grants for infrastructure improvements, planning studies, and other capital improvements.
- Finalized the scoping phase of the N. Marietta Parkway Streetscape.
- Produced Business Spotlights, Downtown Highlights, Business Talks, and other business engagement efforts.
- Marietta History Center received the 2026 Preservation Award from Cobb Landmarks, recognizing 30 years of preserving and sharing local history through artifacts and education.

GENERAL ADMINISTRATION

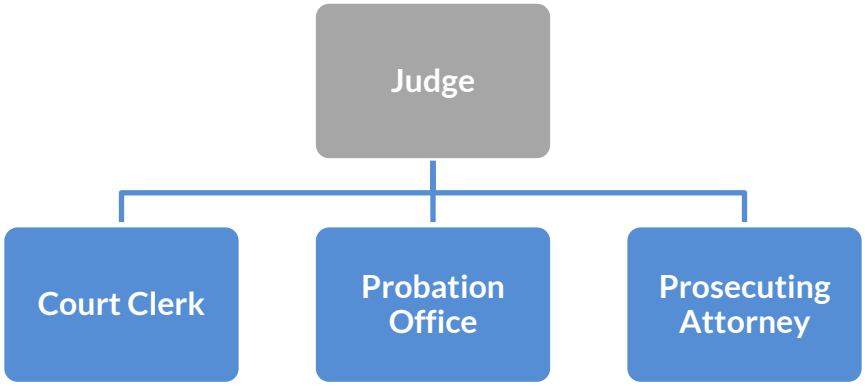
EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	1,897,217	2,012,686	1,933,925	2,236,087	2,346,114
Operating Services	812,737	947,728	828,674	945,053	777,018
Total Budget	**2,709,954**	**2,960,414**	**2,762,599**	**3,181,140**	**3,123,132**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 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	1	1	1	1	1
Economic Development Project Mgr. I/II	1	1	1	1	1
Project Manager Business Retention I/II	1	1	1	1	1
Internal Auditor	0	0	0	1	1
City Clerk	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Records Clerk	1	1	1	1	1
Civil Service Members	5	5	5	5	5
Total Budgeted Positions	**28**	**28**	**28**	**29**	**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

- 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.
- Provide attorneys with electronic filing capabilities for court pleadings.
- Work with IT and SAGES to create a web page where attorneys can upload documents to file with the Court.

III. Provide additional resources to defendants and improve court functions

- Design and implement online resolution software to allow defendants to communicate with the court.
- Implement a Diversion Program for low-level offenses, allowing defendants with minor traffic offenses to negotiate reduced sentences through alternative resolutions.
- Create an online Diversion Program website for registration and document submission without requiring an in-person appearance.

MUNICIPAL COURT

PERFORMANCE MEASUREMENTS

Measurement	FY25 Actual	FY26 Estimate	FY27 Budget
Traffic - Local Ordinances			
Traffic Citations/Accusations Issued	14,821	19,622	19,000
Cases Filed	8,853	12,150	12,000
Non-Jury Trials Held	476	369	350
Cases Disposed during the Fiscal Year	7,673	10,360	10,000
New Probation and Diversion Cases	288	282	285
Probation and Diversion Cases Disposed	267	285	275
Photo Enforced Violations			
Photo-Enforced Red-light Violations Issued	18,009	19,290	19,000
Photo-Enforced School Bus Violations Issued	3,804	4,122	4,000
Photo-Enforced and Parking Appeals Heard	702	876	850
Parking			
Parking Violation Notices Issued	3,988	6,224	6,000

GOALS ACCOMPLISHED

- Revised court processes to improve efficiency and reduce wait times.
- Re-opened the drive-thru widow, providing the public added convenience when conducting court business.

MUNICIPAL COURT

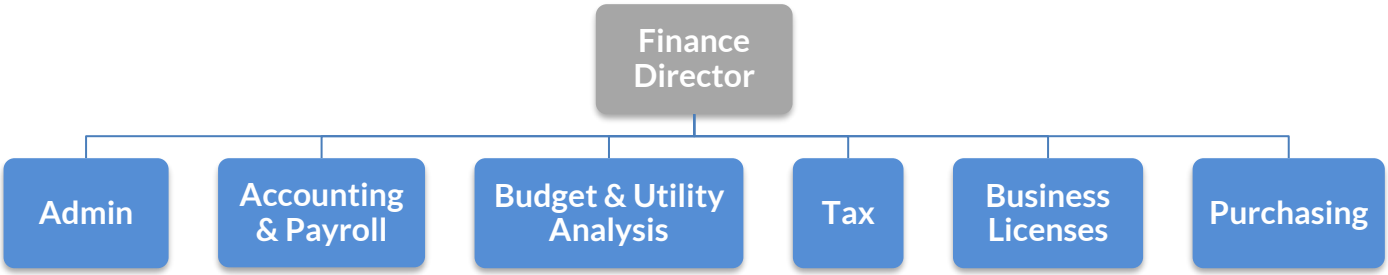
EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	1,075,756	929,799	978,226	1,011,619	1,546,276
Operating Services	157,262	143,698	163,332	195,628	276,282
Total Budget	**1,233,018**	**1,073,497**	**1,141,558**	**1,207,247**	**1,822,558**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 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	7	7	7
Deputy Court Clerk I/II/III	7	7	0	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

- Implement professional promotional program based on growth in field study.
- Update procedures for Requests for Checks (RFCs), Travel and Training, and other Finance processes as they are identified.
- Create Standard Operating Procedures (SOPs) for each division at a position level.

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

- Coordinate efforts with the Web Services Manager to complete electronic 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.

FINANCE

PERFORMANCE MEASUREMENTS

Measurement	FY25 Actual	FY26 Estimate	FY27 Budget
% of Invoices Paid (within 30 days of receipt)	92%	88%	90%
% Budget Adjustments Processed (within 24 hours of approval/receipt)	97%	98%	98%
Number of Travel & Training Requests Processed (Pre-Approvals & True-Ups)	1040	1162	1200
Budget Training Classes Executed	1	1	1
Public Hearings	1	2	2
Attendees at Budget Procedures Training Classes	16	23	25
Attendees at One-on-One Budget Lab	6	4	5
Budget Hearing Attendees	4	10	7
Tax Payments Processed	22,525	22,506	22,884
Tax Payments Processed (per employee)	5,631	5,627	5,721
% Tax Payments Received by Fiscal Year End	99%	99%	99%
Business Licenses Issued Total	8,143	8,263	8,346
Business License Renewals Processed (per employee)	4,286	4,329	4,372
Business License Compliance Revenue Collected	$577,585	$579,760	$591,335
Purchase Orders Processed	1,505	1,568	1,495
Purchase Orders Processed (per employee)	376	392	374
Field Purchase Orders Entered	1,806	1,800	1,850
New Vendor Applications Processed	140	104	95
% Purchase Requests Processed into a PO (within 4 week span)	96%	95%	98%

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.
- Finance personnel participated in various state, local, and private professional development opportunities sponsored by GABTO, GATO, GAPPT, NEAG, GFOA, GGFOA, GPAG, NGIP, UGA Carl Vinson, UGA Excel Leadership Program, GDOT, and Cognos.
- Received a Certificate of Achievement from GFOA for the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending on June 30, 2025, a honor awarded consecutively for 36 years.
- Accounting conducted two Accounts Payable year-end refresher classes to support a successful close to the fiscal year.
- Payroll collaborated with Central Square, the City's ERP provider, and the Fire Department to implement a four-week work schedule.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the fiscal year beginning July 1, 2025, a honor awarded for the 33rd year.
- Budget & Utilities restructured to create promotional opportunities within the Budget & Utility Analysis Division, supporting employee development and advancement through education, skills, and knowledge while allowing for natural succession.
- Budget & Utilities continued collaboration with Information Technology to develop tools that improve workflow, productivity, forecasting and analysis.
- Tax Division is fully staffed for the fiscal year and is able to assist Spanish-speaking tax payers due to hiring a bilingual tax representative.
- Implementation of Laserfiche and a new drive-up payment dropbox was accomplished in the Tax Division.
- Business License in partnership with the IT Department developed and launched three additional online submission platforms, enabling business owners to pay wholesale and franchise taxes, and professional renewal fees online.
- Completed the first year of processing all requests for bids and proposals through the new online procurement site, as a result Purchasing increase vendor participation by 30%.
- Achieved $3 million in surplus asset sales, earning distinguished milestone recognition for the Purchasing Division's efforts to generate additional revenue that supports exceptional City services without increasing taxes or fees for residents and businesses.

FINANCE

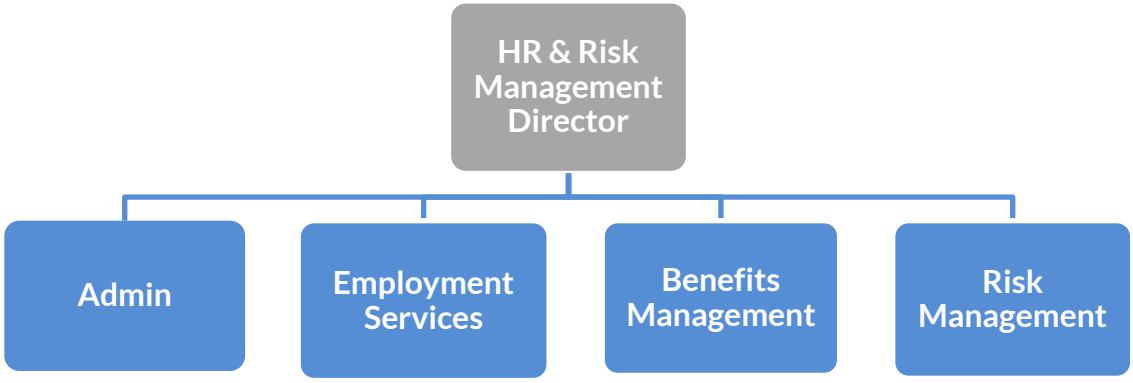
EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	2,612,116	2,758,404	2,730,391	2,701,797	3,051,506
Operating Services	129,524	124,325	156,238	144,016	189,429
Total Budget	**2,741,640**	**2,882,729**	**2,886,629**	**2,845,813**	**3,240,935**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 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	0	0
Accounting Supervisor I/II/III	1	1	1	1	1
Accounting Analyst I/II/III	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 I/II/III	1	1	1	1	1
Payroll Administrator	1	1	1	1	1
Budget Supervisor I/II/III	1	1	1	1	1
Budget Analyst I/II/III	2	2	2	2	2
Utility Business Analyst I/II/III	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	2	2	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	**32**	**32**	**32**	**31**	**31**

HUMAN RESOURCES AND RISK MANAGEMENT



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

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

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

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

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

HUMAN RESOURCES AND RISK MANAGEMENT

MISSION STATEMENT

Actively 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. Position Marietta as an employer of choice by attracting and retaining top talent with outstanding customer service

- Continue to design and implement creative employment strategies and methods for presenting career opportunities to the public via the City website, online platforms, 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.
- Continue enhancing the web-based applicant tracking and onboarding system to improve the efficiency of the recruitment and onboarding process.

III. Offer competitive benefits through strong administration and financial management to ensure long-term stability

- 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.
- Monitor health insurance costs and review plan designs annually to maintain sustainable coverage, while determining evaluating necessary fiscal or legal adjustments.

IV. Provide strategic risk management services that prioritize safety and mitigate organizational risk

- Implement proactive employee safety programs to reduce workers' compensation claims and improve productivity.
- Monitor the property and casualty insurance program and annually reassess limits of coverage to ensure adequacy.
- Reinforce driver training initiatives to reduce preventable accidents and foster a safety conscious workforce that minimizes on-the-job injuries.
- Provide department heads with quarterly statistical reports on employee injuries and cost of on-the-job injuries.
- Facilitate and moderate the city-wide Safety and Liability Review Board to review accidents, assess preventability, recommend corrective action, and reduce future incidents.

HUMAN RESOURCES AND RISK MANAGEMENT

PERFORMANCE MEASUREMENTS

Measurement	FY25 Actual	FY26 Estimate	FY27 Budget
Number of Applications Received	4,680	5,642	6,500
Number of Positions Filled	190	173	160
Average Number of Job Vacancies per Month	16	14	13
Number of Total Separations	143	132	125
Number of Approved Retirements	33	19	35
Workers' Compensation Claims:			
Medical Only	46	50	50
Indemnity	8	8	8
Reporting Purposes Only	5	8	11
Number of Liability Claims	31	35	35
Number of Auto Claims	34	33	33

GOALS ACCOMPLISHED

- Executed a new property and casulty insurance partnership with the Georgia Interlocal Risk Management Agency (GIRMA), resulting in annual savings exceeding $750,000.
- Rebranded the Accident Review Board as the Safety & Liability Review Board and introduced self-administered drug screening.
- Launched new initiatives including the 2027 Management Development Cohort, Sherri's Closet, and an Employee Nursing room.
- Celebrated the Employment Manager's achievement of the Georgia Local Government Personnel Association (GLGPA) HR Management Certification
- Rebranded the Accident Review Board as the Safety & Liability Review Board and introduced self-administered drug screening.
- Hosted on-site wellness events, including health fair, mobile mammogram clinic, skin cancer screenings, and Retirement Week.
- Achieved a successful E-Verify/I-9 audit with zero errors, and our Drug-Free Workplace status.

HUMAN RESOURCES AND RISK MANAGEMENT

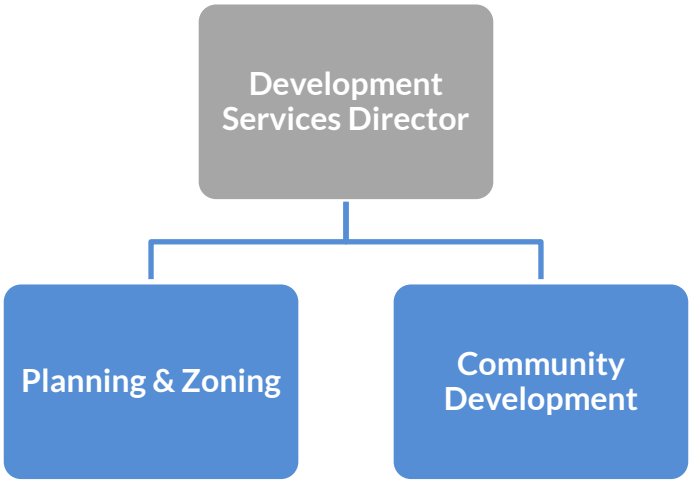
EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	598,757	687,680	618,944	646,804	828,583
Operating Services	91,598	113,604	105,556	89,212	113,754
Total Budget	**690,355**	**801,284**	**724,500**	**736,016**	**942,337**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Director of Human Res. & Risk Mgmt.	1	1	1	1	1
Risk Manager	1	1	1	1	1
Risk Coordinator	1	1	1	1	1
Benefits Manager	1	1	1	1	1
Benefits Coordinator	1	1	1	1	1
Employment Manager	1	1	1	1	1
Human Resources 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 enhance quality of life through professional expertise in planning, zoning, land use, economic development, and strategic decision-making, while providing stakeholders with the information and analysis needed to develop sound policies.

GOALS AND ACTIONS

I. Promote quality development through effective zoning, code updates, and code compliance

- Preserve residential neighborhoods by discouraging inappropriate rezoning and enforcing current regulations.
- Enhance the historic Marietta Square by encouraging new compatible uses and maintaining regulatory compliance.
- Encourage the redevelopment of primary commercial corridors.

II. Encourage housing diversity by providing quality options and ensuring accessibility through resident education

- Implement goals outlined in the revised Envision Marietta LCI Study-Major Update 2019.
- Administer fund from the Housing Opportunities for Persons With AIDS (HOPWA).
- Provide funding for six non-profits whose objective is to address housing and social service needs within the community.
- Complete the Roswell Streetscape project, and rehabilitate 11 residential homes.

III. Facilitate opportunities to engage residents, gather input, and encourage participation in City planning

- Update the City's Comprehensive Plan and introduce zoning processes in a way that engages the community.
- Host city-wide meetings designed to invite community input and feedback.

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

- Review and amend regulations to eliminate nuisances and enhance the quality of housing.
- Revise city ordinances to address environmental, aesthetic, and viability concerns.

DEVELOPMENT SERVICES

PERFORMANCE MEASUREMENTS

Measurement	FY25 Actual	FY26 Estimate	FY27 Budget
Total Code Enforcement Cases	3,353	3,350	3,500
Court Trash & Obnoxious Vegetation Cases	898	850	850
Citations Issued	28	28	30
Rezoning Applications Processed	36	15	25
Variance Applications Processed	34	40	40
Plats Reviewed	52	78	60
Zoning Certification Letters Issued	363	325	350
Building Permits Reviewed	2,166	2,100	2,100
Homes Rehabilitated	14	11	11
Nonprofits Funded	6	6	6
Low to Moderate Residents Served	326	275	274

GOALS ACCOMPLISHED

- Updated several detailed plans and final plats for Greenhouse Phases 2-4, Marietta Crossing (Townhomes), Marietta Reserve, Highvale, Cottages at Keeler Woods, the Retreat at Kennesaw Mountain, and more.
- Finalized the development of a seventh home for a public service employee in partnership with Habitat for Humanity of Northwest Georgia.
- Secured and programmed new HOPWA funding to support housing for individuals living with HIV.
- Modernized Code Enforcement processes through new technology and case tracking methodologies.
- Updated zoning ordinance to address sanitary sewer regulations, home occupations, and other relevant issues. Numerous rezoning cases were processed for consideration by Council.
- Celebrated our Community Development Manager for receiving the William “Bill” Hanson Collaboration Award from the Cobb Collaborative. This honor was awarded for working on the Marietta Public Service Housing Program with NW Metro Atlanta - Habitat for Humanity and Marietta City Schools.

DEVELOPMENT SERVICES

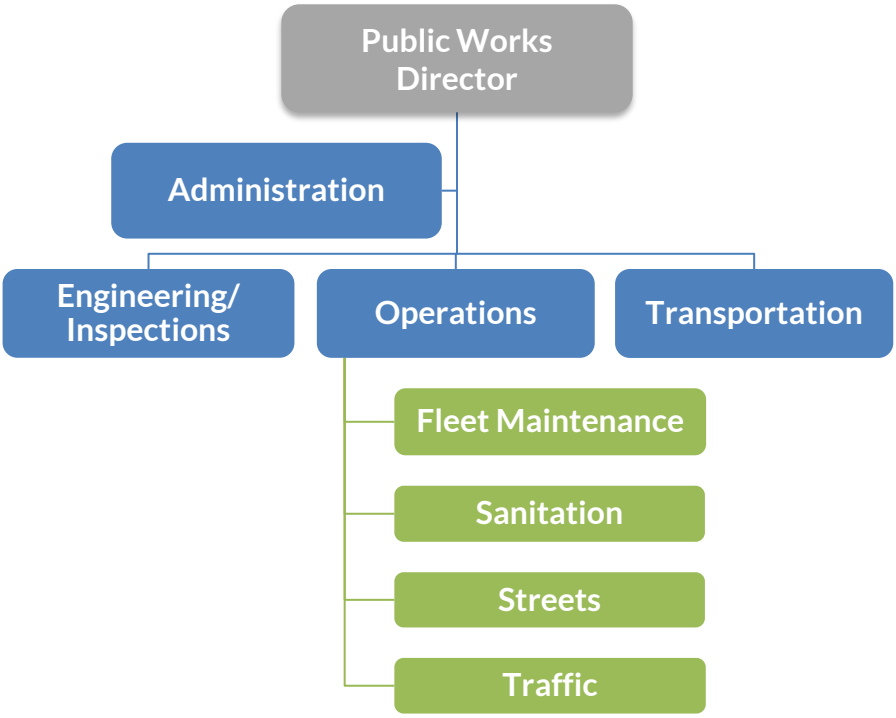
EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	1,221,871	1,329,056	1,313,985	1,115,891	1,542,408
Operating Services	43,676	55,644	46,909	36,977	71,230
Capital	0	123,510	95,435	0	0
Total Budget	**1,265,547**	**1,508,210**	**1,456,329**	**1,152,868**	**1,613,638**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 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 I/II/III	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
Planning Commission Members	7	7	7	7	7
Board of Zoning Appeals Members	7	7	7	7	7
Total Budgeted Positions	**29.5**	**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.
- Improve the efficiency of the traffic signals and related infrastructure.
- Acquire new traffic system infrastructure and related systems.

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

- Begin roll cart conversion and automated recycling collection using automated vehicles to improve efficiency.

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.
- Reinstate ASE Blue Seal Certification by ensuring 75% of Fleet technicians maintain required certifications and technical training.

PUBLIC WORKS

PERFORMANCE MEASUREMENTS

Measurement	FY25 Actual	FY26 Estimate	FY27 Budget
Potholes Repaired and Filled	192	133	150
Sidewalk Repair or replaced (square feet)	1,684	1,138	1,500
Street Resurfacing (miles)	6.8	6.5	7.0
Fleet Availability (per month)	80%	85%	85%
ASE Certifications	58	38	45
Fleet Work Orders Completed	4,700	4,440	4,500
FEMA Flood Plain Community Rating System Score	7	7	7
Solid Waste Collected Annually (tons)	13,548	13,680	14,000
Recycling Collected Annually (tons)	1,548	1,560	1,580
Downtown Solid Waste Collected Annually (tons)	0	1,132	2,500
Work Zone Safety Inspections	62	65	85
Permit Applications Processed within one Business Day (%)	98%	98%	98%

GOALS ACCOMPLISHED

- Public Works and the Building Inspections division maintained national accreditation through the International Accreditation Service (IAS), meeting 69+ criteria across operations, quality management, personnel, permitting, finance, plan review, licensing, inspections, and construction codes.
- Public Works received the 2025 Right-of-Way Supervisor of the Year Award from the Georgia Chapter of APWA, recognizing our Streets Foreman III for their leadership, technical expertise, and 20+ years of dedicated service.
- Public Works received the 2025 Quality of Life Project of the Year Award ($5M–$25M) from the Georgia Chapter of APWA for the Kennesaw Mountain Pedestrian Improvements Project, recognizing improved connectivity, safety, and access.
- Sanitation Division completed transition for Downtown Solid Waste service. This transition allows for more efficient weekend operations and downtown event cleanup, faster response to sanitation needs, and improved upkeep of dumpster areas.
- Fleet Division staff completed 99 credit hours of technical training.
- Sanitation Division implemented automated collection service routes for residential service.
- Traffic Division maintained a 98% operating efficiency for emergency pre-emption services for 125 signalized intersections.
- Supervisors and forepersons are working to complete the APWA Certified Public Works Manager training through the University of Georgia.

PUBLIC WORKS

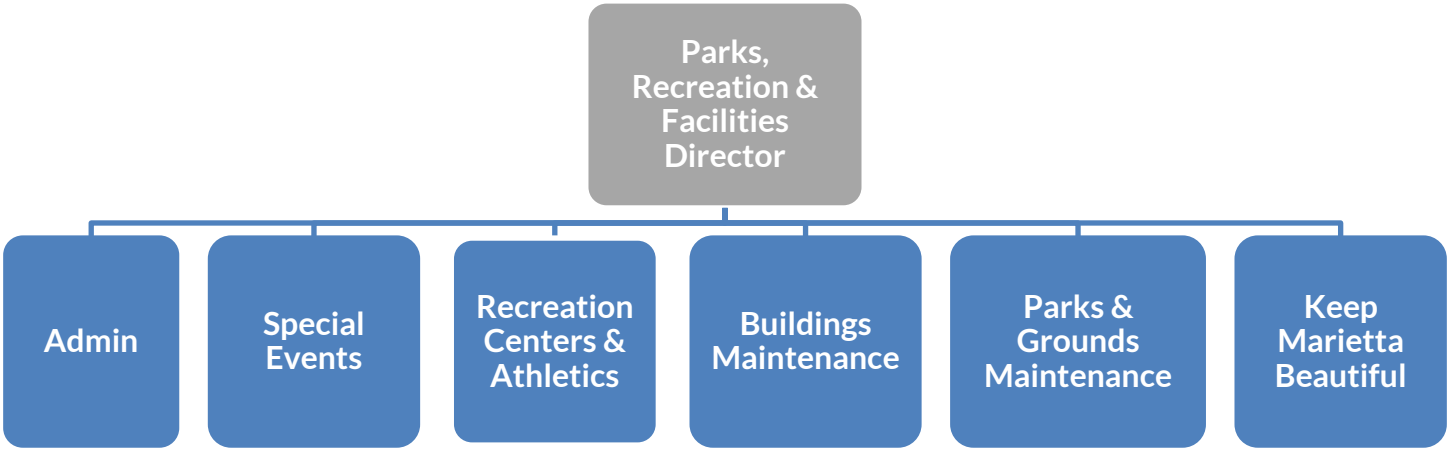
EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	5,271,077	5,978,390	6,519,486	6,552,612	8,481,061
Operating Services	3,249,340	3,310,361	3,106,681	2,953,861	3,561,900
Capital	855,358	698,810	1,315,123	522,562	0
Total Budget	**9,375,775**	**9,987,561**	**10,941,290**	**10,029,035**	**12,042,961**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 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	0	0	0
Storm Water Inspector	0	0	1	1	1
Assistant Building Official Examiner	0	0	1	1	1
Senior Inspector Building Trades I/II/III	2	0	0	0	0
Plans Examiner I/II/III	1	1	0	0	0
Inspector Building Trades I/II/III	2	4	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	2	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**	**104**	**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, wellness 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 during all months of the year.

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.
- Encourage patrons to utilize the city website and social media as primary channels for communication, information, and program registration; while fully utilizing available marketing features.

PARKS, RECREATION AND FACILITIES

PERFORMANCE MEASUREMENTS

Measurement	FY25 Actual	FY26 Estimate	FY27 Budget
Parks & Recreation:			
Basketball League/Athletic Program Participants	569	673	680
Contracted Fitness and Athletic Program Participants	5,270	5,058	5,080
Camp Participants	330	451	450
Concerts on the Square	14	15	15
Festivals on the Square	9	9	9
City Special Events	10	7	7
City Supported Non-profit Special Events/Runs	45	45	45
Keep Marietta Beautiful Events	6	6	6
Tree Keeper Events	8	8	8
Buildings & Grounds Maintenance:			
Work Orders	1,427	1,410	1,425

GOALS ACCOMPLISHED

- Parks, Recreation, and Facilities received the Tree City USA award from the Georgia Forestry Commission for the 42nd consecutive year, making Marietta the second oldest Tree City in Georgia.
- Marietta the Gathering received a 2026 Kaleidoscope Award for Best Event Program/Brochure.
- Completed park improvements at Larry Ceminsky Park and Wildwood Park.
- Replaced the roof, upgraded the HVAC, retrofitted elevators, and improved foundation drainage at City Hall.
- Increased fitness equipment offerings at Custer Park Sports & Fitness Center.
- Expanded summer camp and increased athletic program offerings at Custer Park Sports & Fitness Center.

PARKS, RECREATION AND FACILITIES

EXPENDITURE SUMMARY

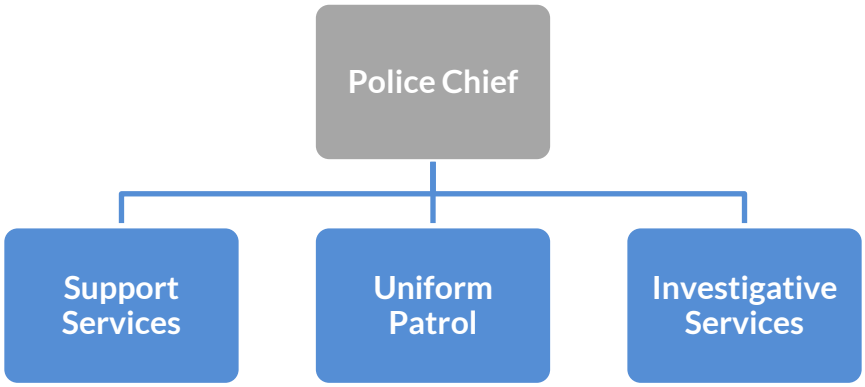
Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	2,576,403	2,838,141	3,039,856	2,813,263	3,494,789
Operating Services	1,953,064	2,065,941	2,048,027	2,457,274	2,387,934
Capital	784,990	902,094	907,140	966,467	0
Total Budget	**5,314,457**	**5,806,176**	**5,995,023**	**6,237,004**	**5,882,723**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 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	0
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.	1	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	12
Total Budgeted Positions	**35.5**	**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 FY2023-27, 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. Provide public safety services by preventing and reducing crime and implementing effective recruitment strategies

- Enhance the new Public Safety Training Facility to provide state-of-the-art training to officers and civilians of the police department.
- Conduct monthly reviews of M-STAR statistics and accountability measures by zone majors and specialized units within their respective areas of primary focus.
- Continue to maintain the Personal Patrol Vehicle Program (PPVP) based on the ongoing needs of the department and the ability to provide public safety.
- Host or participate in at least six recruitment events, utilizing online websites and social media to advertise.

II. 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.

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	FY25 Actual	FY26 Estimate	FY27 Budget
Compliance Rate with National and State Certification Standards	100%	100%	100%
% of Vehicle Purchases for Personal Patrol Vehicle Program (PPVP)	100%	90%	100%
Crimes Against People	733	130	519
Crimes Against Property	1,400	293	1,200
Crimes Against Society	780	175	700

GOALS ACCOMPLISHED

- Major Marshall received the Marietta Police Department's Chief Bobby D. Moody Leadership Award, recognizing his leadership, integrity, and lifelong dedication to the department.
- The Marietta Police Athletic League (PAL) hosted its 2nd Annual Fall Festival – Family Fun House, strengthening positive relationships between law enforcement, youth, and families through community engagement.
- Personal Patrol Vehicle Program (PPVP) maintained by using approved funding to purchase sixteen marked and unmarked vehicles, and five Public Safety Ambassador vehicles using General Fund and SPLOST funding.
- Police Majors hosted Town Hall Meetings within MPD City zones.
- Developed and revised plans to address community needs related to crime trends and quality-of-life concerns.
- Planned, built, and opened the department's first Police Training Facility.
- Maintained a clinician co-responder program to address mental health-related calls for service.

POLICE

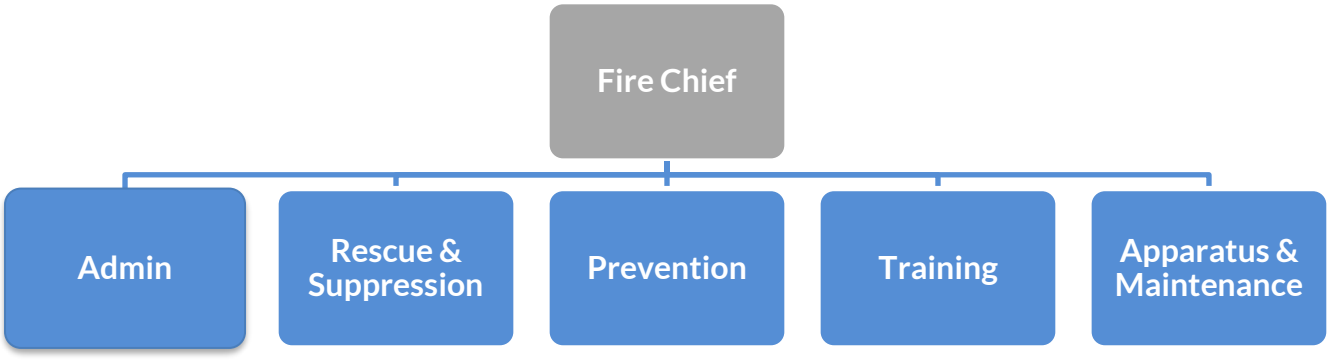
EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	14,927,815	16,049,851	17,982,372	18,457,130	19,623,659
Operating Services	3,036,567	3,390,727	4,207,571	4,761,164	4,802,783
Capital	291,899	957,137	1,131,569	1,024,161	0
Total Budget	**18,256,281**	**20,397,715**	**23,321,512**	**24,242,455**	**24,426,442**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Police Chief	1	1	1	1	1
Deputy Chief	2	2	3	3	3
Major	5	5	4	5	5
Sergeant	16	16	16	16	16
Lieutenant	8	8	8	7	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	1	1	1	1	1
Supervisor of Police Services	1	2	2	2	2
Police Service Representative I/II/III	18	18	18	18	18
Support Services Technician I/II/III	4	3	3	3	3
Support Services Technician Supervisor	0	0	0	1	1
Police Analyst I/II/III	2	2	2	2	2
Fleet Maintenance Coordinator (1 Part-Time)	1	0.5	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	1.5	1.5
Quartermaster (1 - Part-Time)	0	0	0	0.5	0.5
PAL/Community Program Coordinator	1	1	1	1	1
Public Safety Ambassador Supervisor	0	1	1	1	1
Public Safety Ambassador	12	13	13	12	12
Total Budgeted Positions	**190.5**	**192**	**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 emergency services that minimize the loss of life and property resulting from fires, medical emergencies, and other disasters, while building on a tradition of excellence through innovation and exceptional customer service.

GOALS AND ACTIONS

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

- Design and build a new Fire Station 55 on Franklin Gateway using Tier 1 SPLOST funding.
- Evaluate the useful life and potential replacement of Fire Stations 54 and 55, while identifying remodeling needs station 52.
- 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

- Continue to offer 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.
- Consider additional medical testing during annual physicals for target audiences.
- Outfit all firefighters with two sets of bunker gear, allowing for decontamination of all gear after use in every fire.

FIRE

PERFORMANCE MEASUREMENTS

Measurement	FY25 Actual	FY26 Estimate	FY27 Budget
Total Calls for Service (all incidents)	13,057	12,750	1,300
Total Fire Calls	302	309	320
Structural Fires	112	111	115
Emergency Medical Services Calls	6,921	6,000	7,000
Commercial Property Plans Reviewed	2,447	2,406	2,450
Fire Investigations	24	42	40
% of Uniformed Personnel who are Paramedics	58%	53%	65%

GOALS ACCOMPLISHED

- Took delivery of two new KME fire engines, placed them in service at Stations 55 and 56, and commemorated their arrival with a traditional Fire Service Push-In Ceremony.
- Supported four Firefighters in obtaining paramedic certifications, enhancing the department's ability to provide advanced emergency medical services to the community.
- Replacement of Station 55 and the remodel of Station 52 placed on Tier 1 SPLOST list.
- Continued to improve mental health awareness and support within the department.

FIRE

EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	13,802,757	14,612,459	15,153,338	15,352,122	16,211,111
Operating Services	1,465,977	1,525,521	1,370,490	1,531,633	1,603,560
Capital	788,394	263,917	357,499	237,198	0
Total Budget	**16,057,128**	**16,401,897**	**16,881,327**	**17,120,953**	**17,814,671**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 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	1	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	0	0	0	0
Fire Captain - Training	1	1	1	1	1
Fire Lieutenant Officer -Training	2	2	2	2	2
Total Budgeted Positions	**135**	**135**	**135**	**135**	**135**

NON-DEPARTMENTAL

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

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

The City limits and collects a hotel/motel excise tax from business establishments on a monthly basis. The revenue from this tax is used for the promotion of tourism and is authorized to be distributed to, but not limited to, an exhibit hall, a conference center and a performing arts center. This promotes and supports tourism by providing a forum for conventions and trade shows as well as athletic, musical, theatrical, cultural, civic and performing arts events. The City distributes 62.5% of hotel/motel tax revenue that it receives as follows: Marietta Welcome Center receives 12.5%, the Hilton Atlanta/Marietta Hotel and Conference Center receives 30.25%, and the Cobb County Convention Center receives 19.75%. Beginning in FY2027, the City's tourism obligation to the Cobb County Convention Center expired and will not be renewed. The 19.75% previously allocated to the Convention Center will instead be deposited into a separate City fund for future capital projects that have not yet been determined.

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 FY2027 include the following:

- Alley Stage Foundation $30,000
- Brumby Hall & Gardens/GWTW $68,000
- City Data Services/Marketing $35,000
- City Event Services $263,536
- Cobb County NAACP Juneteenth $35,000
- Cobb Landmarks & Historical Society $50,000
- Georgia Metropolitan Dance Theater $30,000
- Georgia Symphony Orchestra $35,000
- Marietta Square Branding Project $6,000
- Lemon Street Classic, Inc. $40,000
- Marietta Arts Council $20,000
- Marietta Educational Garden $20,000
- Marietta History Center $160,000
- Marietta Theatre Company $31,000
- Marietta/Cobb Museum of Art $120,000
- Old Zion Heritage Museum $35,000
- Earl Strand Theatre $165,000
- Georgia Ballet $20,000
- Theatre Square Art Alliance $50,000
- Marietta Aurora Fire Museum $21,300

Prior-year tourism expenditures are also funded by proceeds from the Hotel/Motel Tax and 3% Auto Rental Excise Tax. Expenditures from prior year proceeds include:

- Cobb County NAACP Juneteenth $20,000
- 250th Commemorative $175,000
- 25th Field of Flags Anniversary $75,000
- Classroom Flags $25,000
- Brumby Hall Bridal Suite CIP $175,000
- Brumby Hall Landscaping CIP $75,000
- Cobb Museum of Art CIP $25,000
- Elizabeth Porter Pavilion CIP $405,250

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	0	0	0	0	-1,499,661
Local Tourism	980,263	1,202,163	1,405,881	1,767,743	1,543,826
Tourism - Cobb Convention Center	761,110	776,026	743,095	747,111	753,912
Tourism - Marietta Conference Center	1,165,751	1,188,597	1,036,217	1,144,309	1,154,726
Operating Services	657,602	1,733	1,491,193	1,112,266	2,117,006
Indirect Cost Transfer to BLW Fund	2,924,700	2,924,700	2,013,139	2,208,318	2,167,427
Transfer to Golf Course	0	1,408,787	0	0	0
Transfer to Pension Fund	689,735	1,263,886	936,153	858,327	1,019,992
Transfer to Other Funds	22,778	50,082	103,185	50,000	38,138
Transfer to Self-Insurance Fund	4,737,229	1,754,852	276,026	893,039	979,837
Capital	0	0	0	0	1,739,661
Total Budget	**11,939,168**	**10,570,826**	**8,004,889**	**8,781,113**	**10,014,864**

Vacancies from hiring delays reduced personal services; unspent funding will be reallocated at year-end.

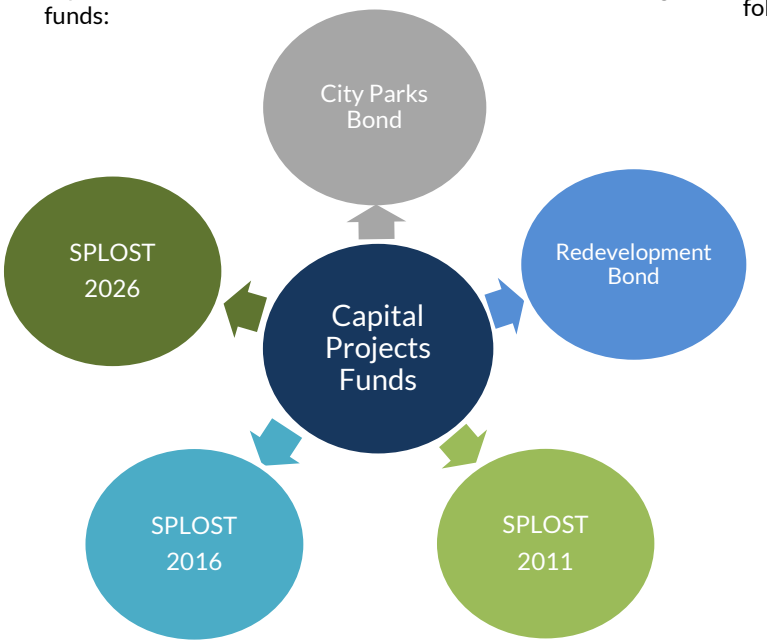
SPECIAL REVENUE FUNDS

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	2,743,375	2,736,375	2,738,500	2,588,125	1,996,050

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	768,449	0	0	0	0
Capital Projects	222,968	0	0	0	0
Total Budget	**991,417**	**0**	**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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	103,882	99,426	121,547	122,596	131,105
Operating Services	48,923	22,756	48,478	37,242	324,399
Capital	0	0	0	21,273	0
Total Budget	**152,805**	**122,182**	**170,025**	**181,111**	**455,504**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	1,670,000	0	301,569	0	72,583
Capital	2,815,255	1,706,109	1,899,542	2,666,476	789,805
Total Budget	**4,485,255**	**1,706,109**	**2,201,111**	**2,666,476**	**862,388**

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	217,022	134,977	160,584	247,634	256,138
Operating Services	400,190	508,876	232,309	211,036	2,022,453
Capital	0	0	0	97,200	0
Total Budget	**617,212**	**643,853**	**392,893**	**555,870**	**2,278,591**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	2,732	0	459	0	0
Capital	0	0	0	0	62,658
Total Budget	**2,732**	**0**	**459**	**0**	**62,658**

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	158,158	531,824	266,177	148,766	0
Capital	37,745	3,069	1,917	1,277	0
Total Budget	**195,903**	**534,893**	**268,094**	**150,043**	**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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	9,258	14,356	14,400	6,404	0
Operating Services	213,951	213,726	279,537	197,879	275,000
Capital	46,687	-699	7,915	0	0
Total Budget	**269,896**	**227,383**	**301,852**	**204,283**	**275,000**

SETTLEMENT FUND

The Settlement Fund accounts for proceeds received from legal, class action, and opioid settlements. These funds were originally classified under the Self-Insurance Fund but were separated into a dedicated fund in FY2023 to provide for the appropriate accounting and use of settlement proceeds. The funds are used for authorized purposes in accordance with the terms of the applicable settlements.

EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	0	0	7,443	100,000	0
Total Budget	**0**	**0**	**7,443**	**100,000**	**0**

AURORA FIRE MUSEUM FUND

The Aurora Fire Museum Fund accounts for the operation of the Fire Museum located inside the Marietta Fire Department headquarters in downtown Marietta. The museum showcases fire services in Marietta from the Civil War era through modern day. The addition of restored antique fire engines to the museum has complemented the display of historical fire service equipment and photographs.

EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	7,655	6,843	5,527	5,518	5,500
Capital	0	0	0	9,054	0
Total Budget	**7,655**	**6,843**	**5,527**	**14,572**	**5,500**

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	119,276	132,323	139,220	148,753	162,370
Operating Services	71,819	77,490	102,808	111,015	107,630
Capital Budget	0	31,438	0	0	100,000
Total Budget	**191,095**	**241,251**	**242,028**	**259,768**	**370,000**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 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 to account for the revenues and expenditures associated with operating the Gone With the Wind Museum. The museum features a privately owned collection of memorabilia on lease to the City of Marietta from collector Vicky Lynn Rogers. The collection includes original artifacts and rare items related to Margaret Mitchell's novel and the classic film *Gone With the Wind* . In FY2018, the museum was relocated to Brumby Hall & Gardens, where the collection is currently displayed.

EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	54,629	18,888	57,132	67,048	77,359
Operating Services	76,269	54,219	58,455	60,222	72,231
Capital	19,772	53,677	19,690	9,081	187,493
Total Budget	**150,670**	**126,784**	**135,277**	**136,351**	**337,083**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 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 levies an 8% hotel/motel excise tax on lodging accommodations to support tourism promotion. Revenue generated from this tax is transferred to the General Fund and distributed to tourism-related organizations, including the Marietta Welcome Center, the Cobb Galleria Centre, and the Hilton Atlanta/Marietta Hotel & Conference Center, in accordance with applicable state law and City policy.

EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	3,853,722	3,929,246	3,762,509	3,782,839	3,436,538
Total Budget	**3,853,722**	**3,929,246**	**3,762,509**	**3,782,839**	**3,436,538**

AUTO RENTAL EXCISE TAX FUND

Pursuant to O.C.G.A. § 48-13-90, the City of Marietta levies a 3% excise tax on the rental of motor vehicles to support tourism promotion. Revenue generated from this tax is transferred to the General Fund and awarded as grants to eligible local museums, theaters, and nonprofit organizations that attract visitors to downtown Marietta. These grants are administered through the Marietta Welcome Center.

EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	854,956	1,292,451	1,074,608	1,259,114	1,188,847
Total Budget	**854,956**	**1,292,451**	**1,074,608**	**1,259,114**	**1,188,847**

TREE PRESERVATION FUND

The Tree Preservation Fund was established to account for revenues and expenditures related to tree planting, preservation, and the maintenance of the City's urban forest. Funding is primarily derived from payments made in lieu of required tree replacement, voluntary contributions, and fees collected under the City's tree preservation ordinances.

EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	9,255	27,426	18,622	18,572	17,975
Total Budget	**9,255**	**27,426**	**18,622**	**18,572**	**17,975**

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	44,775	19,790	5,714	1,380	0
Capital	1,800	1,052,654	432,885	761,111	0
Total Budget	**46,575**	**1,072,444**	**438,599**	**762,491**	**0**

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	0	0	0	0	354,254
Capital	667	0	1,131	24,144,910	1,945,000
Total Budget	**667**	**0**	**1,131**	**24,144,910**	**2,299,254**

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Capital	1,489,049	2,378,046	46,685	0	0
Total Budget	**1,489,049**	**2,378,046**	**46,685**	**0**	**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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	707,705	0	20	0	0
Operating Services	147,107	1,722	0	0	0
Capital	16,301,991	1,072,228	144,032	0	0
Total Budget	**17,156,803**	**1,073,950**	**144,052**	**0**	**0**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Transportation Project Engineer	3	0	0	0	0
Transportation Project Manager	1	0	0	0	0
Transportation Project Inspector I/II/III	2	0	0	0	0
Budget Analyst	1	0	0	0	0
Total Budgeted Positions	**7**	**0**	**0**	**0**	**0**

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

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 a six-year period from 2022 through 2028. 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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	0	636,856	614,799	499,019	798,665
Operating Services	446	636,954	331,007	145,924	509,500
Capital	4,344,767	13,627,835	9,139,687	7,985,311	20,650,678
Total Budget	**4,345,213**	**14,901,645**	**10,085,493**	**8,630,254**	**21,958,843**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Transportation Project Engineer	0	2	2	2	2
Senior Transportation Project Engineer	0	1	1	1	1
Transportation Project Manager	0	1	1	1	1
Transportation Project Inspector I/II/III	0	2	2	2	2
Budget Analyst	0	1	1	1	1
Total Budgeted Positions	**0**	**7**	**7**	**7**	**7**

Starting in FY24, all 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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Capital	393,987	2,158,803	396,670	85,393	0
Total Budget	**393,987**	**2,158,803**	**396,670**	**85,393**	**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 FY27 are as follows:

Bond Issue	Principal	Interest	Total
Parks 2015 Refunding	1,685,000	172,950	1,857,950
Redevelopment 2020 Refunding	4,015,000	638,138	4,653,138
Total	5,700,000	811,088	6,511,088

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	6,616,423	6,616,463	6,586,531	6,557,141	9,586,249

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	6,087,962,333
Debt limit: 10% of assessed value	608,796,233
Less: Debt applicable to debt limit	39,890,000
Legal debt margin	568,906,233



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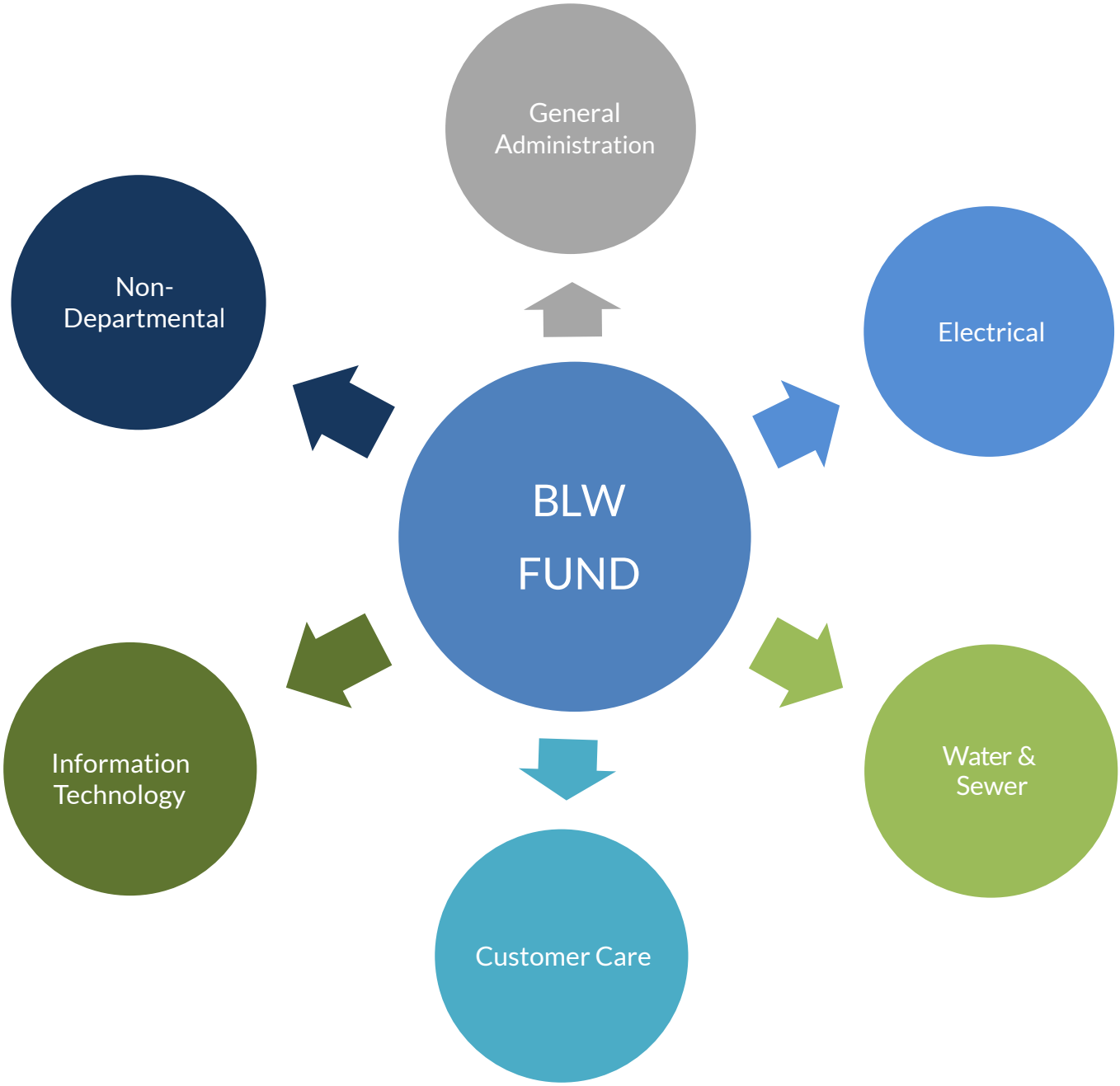

AMERICA
250
1776
2026
MARIETTA, GEORGIA

PROPRIETARY FUNDS



BOARD OF LIGHTS AND WATER FUND

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



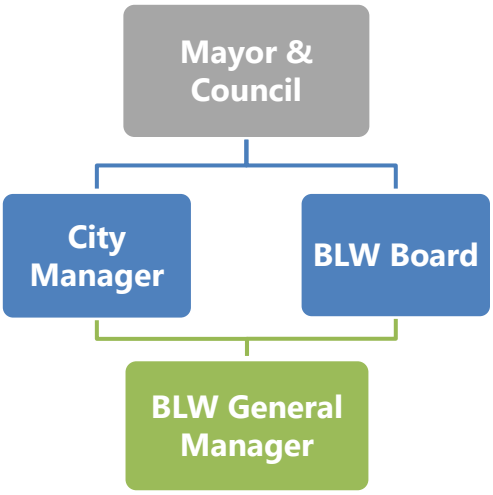


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BOARD OF LIGHTS AND WATER FUND
SUMMARIZED OPERATING BUDGET FY2027

BLW Fund Departments	Personal Services	Operating Services	Capital	Total Budget
General Administration				
BLW Board	29,400	21,200	0	50,600
General Manager's Office	368,941	173,779	61,000	603,720
Board Attorney	0	30,000	0	30,000
Total General Administration	**398,341**	**224,979**	**61,000**	**684,320**
Electrical				
Administration	613,965	194,785	0	808,750
Engineering	1,806,807	247,864	3,392,172	5,446,843
Marketing	264,243	52,850	0	317,093
Warehouse	494,659	70,273	0	564,932
Distribution	7,394,928	4,550,208	518,727	12,463,863
Operations & Maintenance	2,061,133	387,010	33,000	2,481,143
Cost of Goods Sold	0	74,036,324	0	74,036,324
Total Electrical	**12,635,735**	**79,539,314**	**3,943,899**	**96,118,948**
Water and Sewer				
Administration	757,928	182,981	0	940,909
Engineering	637,850	112,525	0	750,375
Pump Station Maintenance	214,407	23,775	0	238,182
Meter Maintenance	675,971	64,440	150,000	890,411
Water Distribution	826,032	508,761	802,411	2,137,204
Waste Water Collection	1,319,241	487,743	3,433,000	5,239,984
Cost of Goods Sold	0	23,590,173	0	23,590,173
Total Water and Sewer	**4,431,429**	**24,970,398**	**4,385,411**	**33,787,238**
Customer Care				
Administration	518,291	219,081	0	737,372
Customer Service	1,822,906	506,586	0	2,329,492
Meters and Services	906,739	106,796	675,410	1,688,945
Mail and Copy Center	147,339	688,800	0	836,139
Total Customer Care	**3,395,275**	**1,521,263**	**675,410**	**5,591,948**
Information Technology (IT)				
IT	1,324,712	2,224,934	100,000	3,649,646
Network Services	964,295	2,565,577	275,000	3,804,872
Service Desk	308,377	147,871	72,103	528,351
Total Information Technology	**2,597,384**	**4,938,382**	**447,103**	**7,982,869**
Non-Departmental	**(211,323)**	**29,171,144**	**0**	**28,959,821**
Total Operating Budget	**$23,246,841**	**$140,365,480**	**$9,512,823**	**$173,125,144**

BLW GENERAL ADMINISTRATION



The Board of Lights and Water (BLW) Board serves as the policy-making body for the electric, water, and sewer 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 Board of Lights and Water (BLW) operates an annual budget of $174 million and employs approximately 198 people. As the largest municipal utility in the State, the BLW provides services to 47,681 electric customers, 18,284 sewer customers, and 19,548 water customers.

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	FY25 Actual	FY26 Estimate	FY27 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	13	10	10

GOALS ACCOMPLISHED

- Successfully completed $11.8 million in capital projects for electric, water, and sewer infrastructure.
- Information Technology migrated to a new document management platform; transitioned the Meter Billing application to the cloud; upgraded BLW Audio Visual equipment in training & meeting rooms; expanded identity security across the Microsoft 365 cloud environment; implemented a new video management platform and on-line cut-off form; installed new Substation Security; and acquired a new OTDR for Fiber Ring.
- Customer Care installed (4) Meter-Reading Collection devices to reduce the number of manual readings; maintained the bad debt ratio using consistent collection practices; continued to see utilization of payment extensions by phone; and started the implementation process for a cloud-based phone system & call manager.
- Marketing continues to review all Key Account Customer billing; won one large load Customer Choice opportunity; completed 2,941 residential customer on-line energy audits and 70 on-line energy audits for commercial customers; provided $3,970 in residential energy efficiency rebates; corrected key accounts security light billing resulting in annualized gains of $20,270; and maintained community customer involvement with various clubs, organizations & schools 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 megawatts over the next four years, resulting in a 50% projected increase in peak demand and almost 100% projected increase in sold power; maintained our American Public Power Association (APPA) RP3 Reliable Public Power Provider recertification at the highest diamond level, recognizing the utility's consecutive commitment to providing safe and reliable service; achieved the APPA Safety Award of Excellence at the platinum level; provided mutual aid and storm restoration support to Thomaston, GA, and various EMCs during February 2025 through July 2025; represented Marietta Power at the 2025 Georgia Lineman's Rodeo, all teams and apprentices demonstrated strong performance in utility skills and safety.
- Water & Sewer received the Distribution System of Excellence award at the gold/platinum level from the Georgia Association of Water Professionals (GAWP), achieving platinum status more than five years in a row at the gold level; advanced Water System Distribution improvements including Sugar Hill Water Tank and completion of utility relocation projects along Fairground and Powder Spring Streets; maintained compliance with State & Federal regulations, ensuring safe, reliable drinking water while supporting improved system reliability and stream water quality.
- Invested in workforce development by achieving required annual professional, technical, and safety standards and certifications, ensuring compliance with Federal and State requirements, and delivering quality customer service.

GENERAL ADMINISTRATION

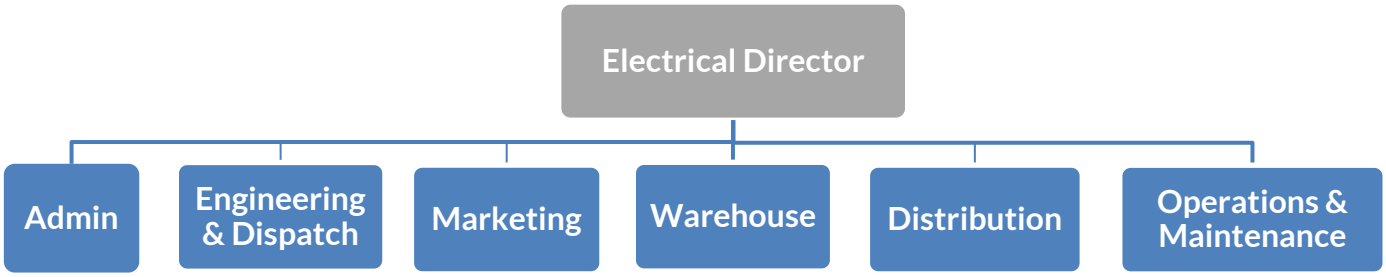
EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	350,972	372,846	387,981	385,161	398,341
Operating Services	125,149	139,415	136,751	162,424	224,979
Capital	2,476	77,116	241,106	306,406	61,000
Total Budget	**478,597**	**589,377**	**765,838**	**853,991**	**684,320**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 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 LED fixtures.
- 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 plan and respond to preventative maintenance needs in order to strengthen the distribution system

- 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	FY25 Actual	FY26 Estimate	FY27 Budget
New Customer Work Orders	92	81	80
Lighting Repair Work Orders	1,017	1,100	1,100
Line Clearance (Miles)	52	32	60
Trees Removed on System	88	79	100
Meter Site Audits	300	300	300
Transformer Infrared Scanning	900	900	900
System Average Interruption Duration - January to December (Minutes)	134	95	70
Vehicular Incidents	11	14	0
Personnel Injuries	4	3	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	$750
Marketing Billing Audits	$45,382	$18,008	$5,000
Multi-Family Low-Flow Toilet Rebates	$0	$0	$4,875

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 534 LED security lights.
- Completed 32 miles of tree line clearance, removing 79 trees.
- Performed field testing for over 300 transformer rated metering installations.
- Replaced two vault mounted switches with pad-mounted switchgear.
- Secured a data center as a customer-choice opportunity, expanding our customer base.
- 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.
- 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

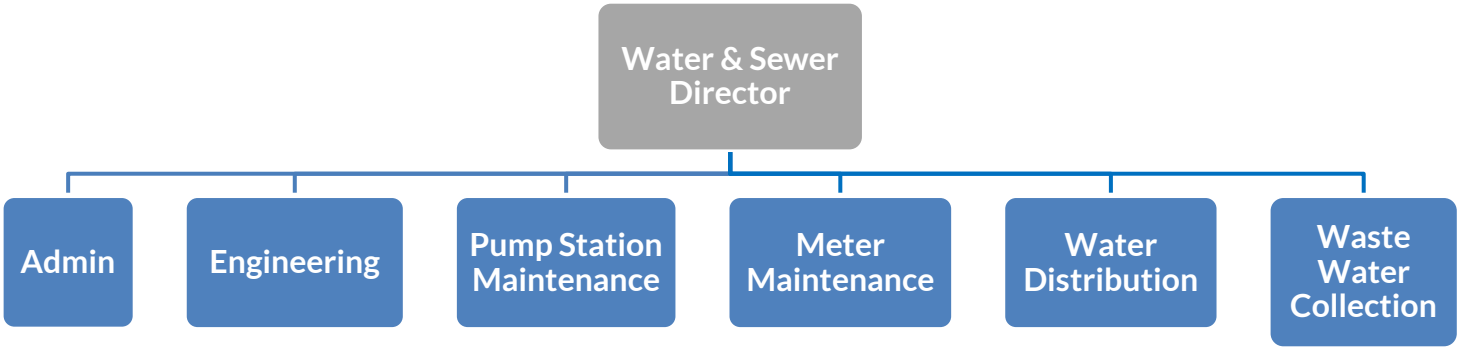
EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	10,197,280	10,550,713	10,598,550	12,187,321	12,635,735
Operating Services	4,307,720	4,899,616	6,314,690	5,850,465	5,502,990
Cost of Goods Sold	62,828,912	69,470,546	68,102,823	66,330,823	74,036,324
Capital	5,512,296	5,564,209	9,389,674	9,417,407	3,943,899
Total Budget	**82,846,208**	**90,485,084**	**94,405,737**	**93,786,016**	**96,118,948**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 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	1	1	1
Engineering Manager	1	1	1	0	0
Planning Engineer	0	0	0	1	1
Electrical Engineer	1	1	1	0	0
Relay Engineer	0	0	0	1	1
Supervisor of System Design	1	1	1	0	0
Manager System Design	0	0	0	1	1
Electrical Designer I/II/Senior Elect. Designer	5	5	5	5	5
Electrical Engineering Assistant	1	1	1	1	1
Supervisor Power Control	1	1	1	0	0
Manager Power Control	0	0	0	1	1
Pwr. Ctrl Tech/Master/Senior Pwr. Ctrl. Tech	5	5	5	5	5
Electrical Support (1 Part-Time)	0.5	0.5	0.5	0.5	0.5
Marketing Administrator	1	1	1	1	1
Marketing Representative	1	1	1	1	1
Warehouse Manager	1	1	1	1	1
Foreperson Warehouse	1	1	1	1	1
Material Processor I/II	3	3	3	3	3
Operations Manager Distribution	1	1	1	0	0
Deputy Director of Electrical Distribution	0	0	0	1	1
Electrical Distribution Coordinator	1	1	1	1	1
Supervisor Electrical	3	3	3	3	3
Foreperson Electrical	8	8	8	8	8
Apprentice Line Worker/Line Worker	32	32	32	32	32
Supervisor Tree Crews	1	1	1	1	1
Foreperson Tree Crews	1	1	1	1	1
Apprentice Tree Trimmer/Tree Trimmer	2	2	2	2	2
Operations Manager Substation Metering	1	1	0	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	FY25 Actual	FY26 Estimate	FY27 Budget
Collection System Cleaning (35% - 350,000 feet/year)	342,884	293,000	350,000
Collection System Chemical Root Control Application (4% - 60,000 feet/year)	65,000	0	60,000
Priority Water Line Replacement	2,164	700	18,300
Priority Sewer Line Replacement	0	0	16,000
Inspect & Service/ Replace 5% of Distribution Valves	0	12	337
Large Meter Testing & Calibration (196 meters/year)	16	29	196
Medium Meter Chamber Replacement (188 meters/year)	6	101	188
Small Meter Replacement (7.5% - 1,240 meters/year)	532	345	1,240
Upgrades & Rehab to Campbell Hill, Sugar Hill and/or Redwood Pump	1	1	1
Compliance of Grease Control Devices for Businesses	361	351	361
Administration of Water Quality Tests (monthly)	70	70	70
Preparation and Distribution of Water Quality Report (annual)	1	1	1

GOALS ACCOMPLISHED

- Cleaned 293,000 feet of the collection system.
- Completed grease trap inspection for 351 Marietta businesses.
- Completed upgrades and rehabilitation to the water and sewer pump stations.
- Administered 70 monthly water quality tests.
- Completed testing and calibration of 29 large meters.
- Replaced chambers in 101 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

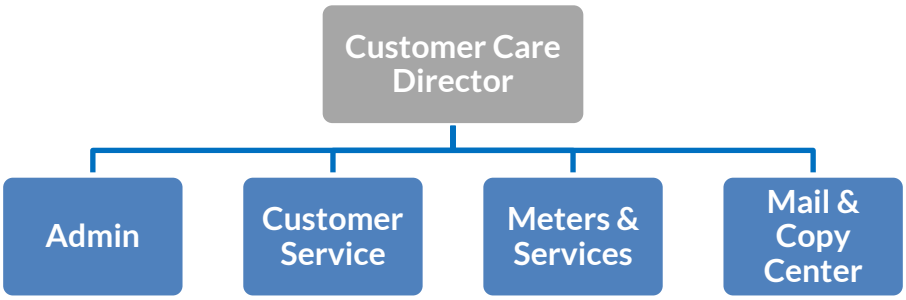
EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	3,125,264	3,383,039	3,628,746	3,802,654	4,431,429
Operating Services	1,042,345	1,017,655	1,121,189	1,123,770	1,380,225
Cost of Goods Sold	20,758,645	21,419,342	21,274,534	20,046,618	23,590,173
Capital	4,730,738	5,657,036	4,664,970	6,036,442	4,385,411
Total Budget	**29,656,992**	**31,477,072**	**30,689,439**	**31,009,484**	**33,787,238**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 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
Deputy Director - Water, Waste, Eng.	0	0	0	0	1
Engineering Manager	1	1	1	1	0
Utility Services Administrator	1	1	1	1	1
Inspector I/II - Water & Sewer	2	2	2	2	2
GIS Coordinator - Water & Sewer	1	1	1	1	1
Foreperson I/II/III - Pump Station	1	1	1	1	1
System Operator II - Pump Station	1	1	1	1	1
Supervisor Meter Maintenance	1	1	1	1	1
Apprentice/System Operator I/II - Meters	4	4	6	6	6
Water Meter Service Worker	2	2	0	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 a method for customers to view hourly usage information online.
- Utilize Artificial Intelligence (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.
- Utilize Artificial Intelligence (AI) to provide account information to customers.

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 manual rate calculations when rate change or Purchase Price Allocation (PPA) adjustments occur.
- Review all demand meter changes to ensure accuracy of meter multipliers.

CUSTOMER CARE

PERFORMANCE MEASUREMENTS

Measurement	FY25 Actual	FY26 Estimate	FY27 Budget
Number of Customer Phone Calls	64,903	47,656	50,000
Number of Meter Readings	764,282	767,716	800,000
Number of Service Orders Completed	22,717	19,991	23,000
Number of Utility Disconnections	6,886	7,913	7,500
Uncollectible Receivables (% of revenue)	0.14%	0.19%	0.35%
Average Wait Time per Customer Call (min:sec)	8:28	8:16	4:30

GOALS ACCOMPLISHED

- Tested billing system to ensure proper functionality prior to an upgrade.
- Expanded the Tantalus Meter Reading system by adding data collection devices.
- Reduced uncollectable receivables to .14% of revenue.
- Implemented on-line reconnections after non-payment
- Monitored and verified customer usage of telephone payment extensions.

CUSTOMER CARE

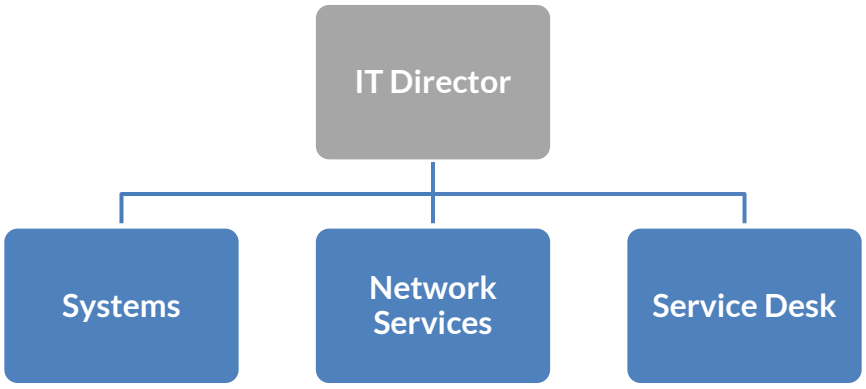
EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	2,604,190	2,743,522	2,785,553	2,790,081	3,395,275
Operating Services	1,388,236	1,355,344	1,444,876	1,430,602	1,521,263
Capital	74,303	276,282	128,211	309,352	675,410
Total Budget	**4,066,729**	**4,375,148**	**4,358,640**	**4,530,035**	**5,591,948**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	26 Estimate	FY27 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	17	17	17
Final Billing Representative I/II/III	1	1	0	0	0
Customer Service Data Specialist	1	1	0	0	0
Cashier	3	3	3	3	3
Communications Representative	0	1	1	1	1
Receptionist	1	0	0	0	0
Meters & Services Manager	1	1	1	1	1
Foreperson Meters and Services	1	1	1	1	1
Lead Meter Reader	1	1	1	1	1
Meter Reading Specialist	2	2	2	2	2
Collections Representative	2	2	2	2	2
Meter Service Worker	2	2	2	2	2
AMR Field Technician	2	2	2	2	2
Supervisor Mail and Copy Center	1	1	1	1	1
Mail Clerk	1	1	1	1	1
Total Budgeted Positions	**41**	**41**	**41**	**41**	**41**

INFORMATION TECHNOLOGY



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

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

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

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

INFORMATION TECHNOLOGY

MISSION STATEMENT

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

GOALS AND ACTIONS

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

- 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	FY25 Actual	FY26 Estimate	FY27 Budget
Desktop Computer	1,087	1,087	1,087
Mobile Devices	428	428	450
Cellular Devices	209	218	225
Desktop Telephones	729	729	729
Physical Servers	25	25	25
Virtual Services	154	154	160
Physical Storage	460	460	460
Service Desk Tickets	5,640	5,669	5,800
System Access Requests	368	376	400
Switches and Firewalls	124	124	124
Wireless Access Points	45	45	45
Security Camera	284	284	290

GOALS ACCOMPLISHED

- Improved security at Electrical substations.
- Modernized audio-visual capabilities in BLW conference rooms.
- Upgraded the power outage portal.
- Implemented on-line cut-off forms.
- Migrated to a new video management platform.
- Created an new Innovation Portal.

INFORMATION TECHNOLOGY

EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	2,304,202	2,418,876	2,485,873	2,338,685	2,597,384
Operating Services	3,736,645	4,256,968	4,222,598	4,557,504	4,938,382
Capital	1,044,272	627,418	622,974	1,146,705	447,103
Total Budget	**7,085,119**	**7,303,262**	**7,331,445**	**8,042,894**	**7,982,869**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 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	1	1	0
Enterprise Services Manager	0	0	0	0	1
Network Administrator	1	0	0	0	0
Senior Server Administrator	0	1	1	1	0
IT Enterprise Architect	0	0	0	0	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	0
Security Analyst	0	0	0	0	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

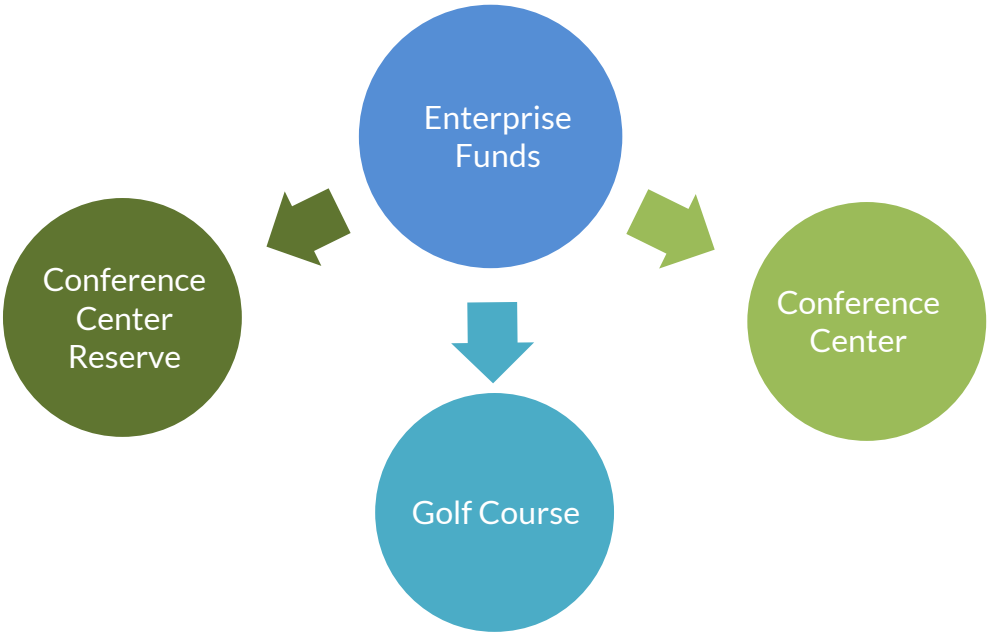
BLW Non-Departmental includes funds for expenditures that benefit more than one department. The budget for the items listed herein is not readily allocated to the recipient department. Actual expenditures, along with the budgeted amount at year-end, are reclassified for preparation of the year-end financial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

EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	3,867,002	-3,673,520	-1,527,443	0	-211,323
Miscellaneous Operating Services	526,903	103,810	442,225	135,082	138,650
Utilities-City Hall	145,861	152,363	0	0	0
Utilities-Lights/Signals	1,024,801	1,025,929	64,330	135,900	112,319
Utilities-General Fund	787,952	773,793	0	0	0
Utilities-BLW Building	97,436	91,471	92,684	62,964	66,000
Operating Transfer to General Fund	14,250,843	14,678,368	15,118,719	15,511,806	15,977,160
Indirect Cost BLW/Utility	2,845,854	2,845,854	2,647,392	2,936,137	3,130,523
Transfer to Pension Fund	229,912	541,666	328,919	419,507	493,408
Transfer to Other Funds	0	0	0	250,000	0
Transfer to Self-Insurance Fund	1,659,550	682,443	0	282,012	344,882
Transfer to Vogtle Trust	1,835,076	1,835,076	1,235,076	1,235,076	0
Miscellaneous Expenses	340,838	799,828	924,462	752,147	915,250
Depreciation	7,606,662	7,643,038	7,863,464	7,880,891	7,992,952
Total Budget	**35,218,690**	**27,500,119**	**27,189,828**	**29,601,522**	**28,959,821**

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 48,265 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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	2,184,194	1,970,161	2,422,328	2,498,132	2,825,106
Capital	392,434	260,502	426,553	361,407	275,000
Total Budget	**2,576,628**	**2,230,663**	**2,848,881**	**2,859,539**	**3,100,106**

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 utility carts to help maintain golf course property.
- Replace range ball washer unit to maintain high quality standards for patrons.
- New tire changer machine to maintenance vehicles on site and quickly get them back into service.

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

- Replace three HVAC units to provide a better and more comfortable experience for the customer.
- Seal coat and line the parking lot for easier parking and better overall appearance.
- Continue to upgrade the golf shop and grill for better customer experience.

III. Upgrade golf course critical infrastructures

- Replace the Pump Station to maintain high quality turf conditions for patrons.
- Capital plan to improve infrastructures and components to provide exceptional playing conditions.
- Improve the food and beverage operations to provide exceptional service for our guests.

GOLF COURSE FUND

PERFORMANCE MEASUREMENTS

Measurement	FY25 Actual	FY26 Estimate	FY27 Budget
Adjusted Number of Rounds	46,742	48,265	46,500
Income - Golf	$2,307,573	$2,665,751	$2,512,696
Income - Pro Shop/Room Rental	$25,546	$26,448	$28,590
Income - Food and Beverage	$495,227	$537,656	$558,820
Income - Total Revenue	$2,828,346	$3,229,855	$3,100,106
Income (per round)	$60.51	$66.92	$66.67
Food and Beverage Income (per round)	$10.59	$11.14	$12.02
Expenses	$2,848,881	$2,859,539	$3,100,106
Profit Margin	-0.73%	11.47%	0.00%

GOALS ACCOMPLISHED

- Repaired golf course sinkholes and the cart path; and also replaced piping in the lake.
- Replaced the Clubhouse and maintenance building security cameras.
- Replaced the Clubhouse awnings.
- Replace freezer in the Grill.
- Purchased new driving range mats, ball picker unit, picker cart, and cart barn ice machine.
- Purchased a new tractor and Toro Groundsmaster for grounds maintenance.

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	3,810,845	3,885,633	3,636,705	2,229,001	3,636,740
Capital Projects	381,127	89,106	286,707	128,827	175,000
Total Budget	**4,191,972**	**3,974,739**	**3,923,412**	**2,357,828**	**3,811,740**

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	0	0	0	0	139,553

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	17,023,433	17,460,792	18,646,918	20,323,656	20,412,345
Total Budget	**17,023,433**	**17,460,792**	**18,646,918**	**20,323,656**	**20,412,345**

FLEET MAINTENANCE FUND

Fleet Maintenance maintains over 766 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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Personal Services	1,017,825	1,088,012	904,645	1,167,308	1,282,987
Operating Services	3,324,515	3,405,723	3,280,649	3,438,846	3,564,498
Capital	35,649	330,935	76,295	101,995	0
Total Budget	**4,377,989**	**4,824,670**	**4,261,589**	**4,708,149**	**4,847,485**

PERSONNEL DETAIL

Title	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 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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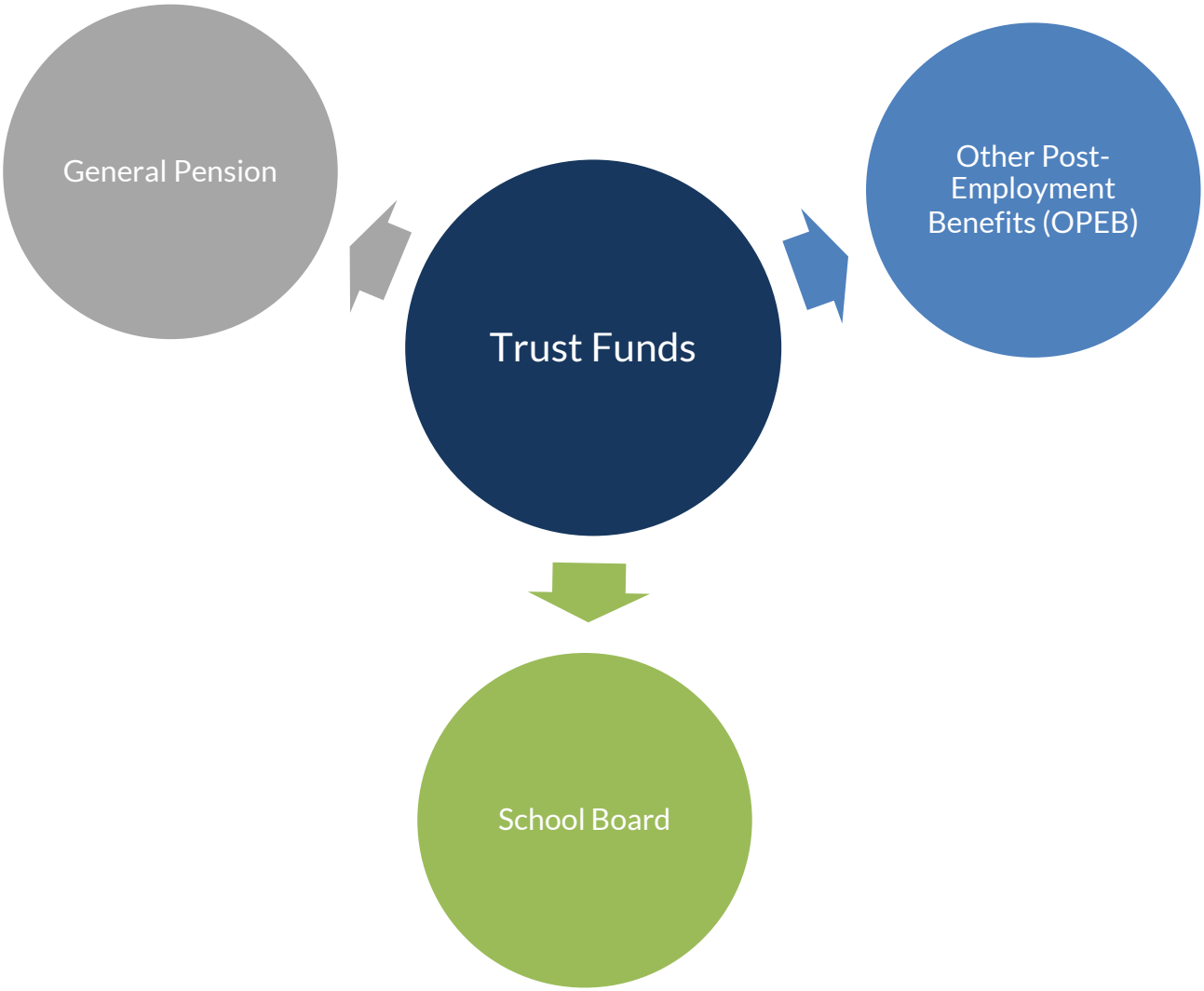

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FIDUCIARY FUNDS



TRUST FUNDS

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



GENERAL PENSION TRUST FUND

This fund represents annual payments to City employees who have retired from City service. It accounts for City and employee contributions to the defined pension plan and benefit payments to eligible participants. The City contributes 14.5% of employee gross salaries and the employees contribute 4% of their gross salaries into the fund. The normal retirement benefit is 2.1% of final average earnings times years of service to a maximum of 35 years. It should be noted that this is not all of the plan's provisions. The FY2025 budget included unrealized profits from investments.

EXPENDITURE SUMMARY

Category	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	15,147,567	15,753,523	16,509,885	16,664,422	15,570,597

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	3,633,553	4,480,783	2,538,521	2,000	0

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	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimate	FY27 Budget
Operating Services	69,054,915	78,301,652	84,221,384	86,083,938	86,123,952


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CAPITAL IMPROVEMENTS



CAPITAL SUMMARY

The City of Marietta develops a Five-Year Capital Improvement Program (CIP) as part of the budget process. Items or projects that fall under this section are those that cost $1,000 or more. The 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 FY2027 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

	FY2027	FY2028	FY2029	FY2030	FY2031
General Fund	1,739,661	1,000,000	1,000,000	1,000,000	1,000,000
American Rescue Plan	789,805	0	0	0	0
Brumby Hall & Gardens/GWTW	187,493	0	0	0	0
Marietta History Center	100,000	0	0	0	0
2022 SPLOST Fund	20,650,678	22,715,746	24,987,320	26,236,686	28,860,355
Golf Course Fund	275,000	777,000	1,605,000	486,000	230,000
Parks & Rec Fund	62,658	0	0	0	0
Redevelopment Bond	1,945,000	4,000,000	2,500,000	0	0
Conference Center Fund	175,000	0	0	0	0
BLW Fund	9,512,823	27,541,876	23,300,365	21,318,715	20,438,139
Fleet Fund	0	250,000	50,000	35,000	10,000
TOTAL	**$35,438,118**	**$56,284,622**	**$53,442,685**	**$49,076,401**	**$50,538,494**

Capital Improvement Program by Category Type

	FY2027	FY2028	FY2029	FY2030	FY2031
Computer & Technology	347,103	2,275,200	1,280,200	880,200	1,570,200
Facility Improvements	526,993	982,000	744,500	814,135	203,909
Miscellaneous Projects	4,835,951	5,449,164	5,121,082	1,413,215	1,122,350
Vehicles & Powered Equipment	359,588	5,352,691	2,843,337	1,890,632	1,173,349
Utility Projects	8,877,155	19,509,821	18,466,246	17,841,533	17,608,331
Transportation Projects	20,491,328	22,715,746	24,987,320	26,236,686	28,860,355
TOTAL	**$35,438,118**	**$56,284,622**	**$53,442,685**	**$49,076,401**	**$50,538,494**

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.

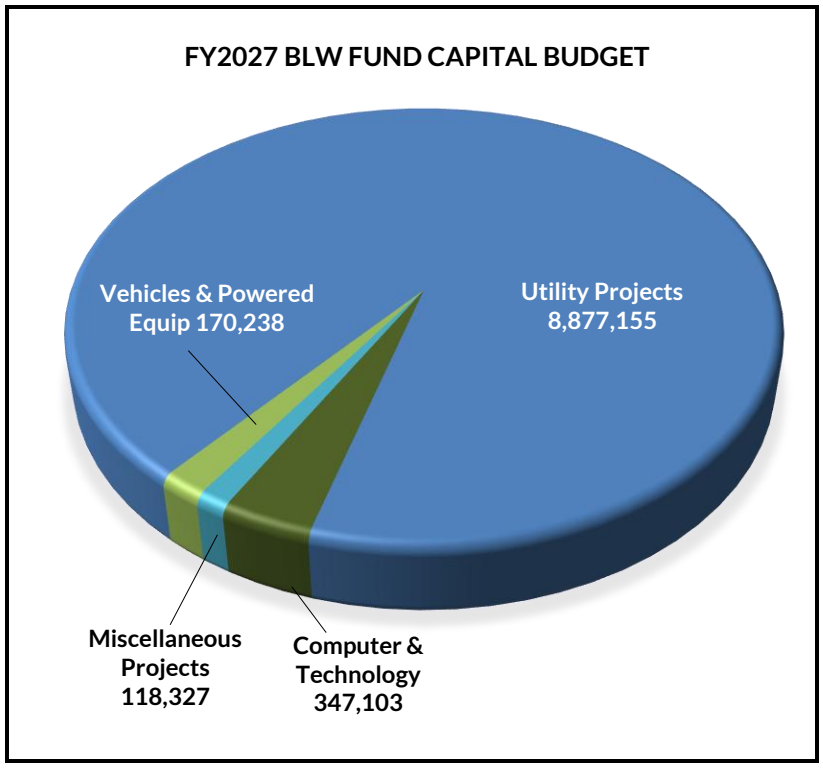
CAPITAL SUMMARY

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 $1,739,661 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 FY2027 is approximately $9.5 million. Utility projects make up about 93.3% of the BLW capital budget. Of these, Electrical projects total about $3.9 million, Water and Sewer projects equal about $4.4 million, and Customer Care projects total $626,983. 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 $347,103 and make up 3.7% of capital expenditures for the BLW. Miscellaneous projects for the BLW total $118,327 and make up 1.2% of capital expenditures. These include replacement radios and outdoor equipment.

The Vehicles and Powered Equipment category totals $170,238 and makes up 1.8% of the total BLW capital budget. The FY2027 budget includes replacement funding for one Ford F150 truck in both Customer Care and the BLW General Manager. Electrical was approved for an Excavator and an underground equipment trailer. Water and Sewer will purchase sewer cleaning nozzles, various small tools, and powered equipment.

OTHER FUNDS

This section is comprised of funding for all funds not included within the General or Board of Lights and Water (BLW) Funds. A large portion of Other Fund capital projects include the 2022 SPLOST Fund in which $20,650,678 is budgeted 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 $3.5 million will be used for facility improvements, powered equipment, and miscellaneous projects within the American Rescue, Parks and Recreation, Conference Center, Redevelopment, Brumby Hall and Gardens, Marietta History Center, and Golf funds.

Details regarding Marietta's five-year capital improvement plan can be found on the next several pages followed by a FY2027 summary listing all capital projects.

CAPITAL IMPROVEMENT PROGRAM

Computer & Technology

Item

Computer Hardware and Software

Description

In FY2027, funds are budgeted within the IT department to purchase an inspection drone, 45 laptop replacements, and additional runs to address emergency fiber repairs and redundancy.

Impact on FY2027 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 FY27	Projected FY28	Projected FY29	Projected FY30	Projected FY31
BLW Fund	347,103	2,275,200	1,280,200	880,200	1,570,200
Total	**347,103**	**2,275,200**	**1,280,200**	**880,200**	**1,570,200**

Facility Improvements

Item

Building and Outdoor Improvements

Description

The FY2027 budget provides funding for Brumby Hall & Gardens to construct a bridal suite and make upgrades on their premises. Marietta History Center will renovate their Community Room and make other property upgrades. The City Club Golf course will replace three HVAC units and a pump station; and also seal and re-stripe the parking lot.

Impact on FY2027 Operating Budget

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

Funding

	Adopted FY27	Projected FY28	Projected FY29	Projected FY30	Projected FY31
Golf Course Fund	239,500	702,000	0	35,000	0
Brumby Hall & Gardens	187,493	0	0	0	0
Marietta History Center	100,000	0	0	0	0
Fleet	0	0	50,000	0	0
BLW Fund	0	280,000	694,500	779,135	203,909
Total	**526,993**	**982,000**	**744,500**	**814,135**	**203,909**

CAPITAL IMPROVEMENT PROGRAM

Vehicles and Powered Equipment

Item

Additional and Replacement Vehicles

Description

The FY2027 budget includes replacement vehicle funding for one Ford F150 truck for both Customer Care and the General Manager. The 2022 SPLOST Fund also included funding for Police replacement vehicles.

Impact on FY2027 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 FY2027, 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 FY27	Projected FY28	Projected FY29	Projected FY30	Projected FY31
BLW Fund	109,427	3,772,872	1,904,337	1,233,377	942,928
SPLOST 2022	159,350	0	0	0	0
Total	**268,777**	**3,772,872**	**1,904,337**	**1,233,377**	**942,928**

Item

Powered Equipment

Description

Powered equipment purchases for the Electrical Department include an excavator and an underground equipment trailer. Water and Sewer has approval to purchase sewer cleaning nozzles, chainsaws, trimmers, blowers, mowers, and edgers. Golf will purchase two utility carts and a tire changer machine.

Impact on FY2027 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 FY2027 for repair and maintenance costs for equipment purchased in prior years.

Funding

	Adopted FY27	Projected FY28	Projected FY29	Projected FY30	Projected FY31
BLW Fund	60,811	1,544,819	671,000	532,255	70,421
Fleet Fund	0	0	0	0	10,000
Golf Course Fund	30,000	35,000	268,000	125,000	150,000
Total	**90,811**	**1,579,819**	**939,000**	**657,255**	**230,421**

CAPITAL IMPROVEMENT PROGRAM

Utility Projects

Item

Service to New Customers

Description

This project includes expansion of the utility network 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 FY2027 Operating Budget

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

Funding

	Adopted FY27	Projected FY28	Projected FY29	Projected FY30	Projected FY31
BLW Fund	**1,717,000**	**1,750,000**	**1,750,000**	**1,750,000**	**1,802,500**

Item

Underground Cable Replacement Program

Description

This project replaces 10% of aging XLP insulated primary voltage underground cable. The FY2027 budget includes funding for contractual underground boring crews.

Impact on FY2027 Operating Budget

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

Funding

	Adopted FY27	Projected FY28	Projected FY29	Projected FY30	Projected FY31
BLW Fund	**561,055**	**577,887**	**595,223**	**613,080**	**631,472**

Item

Utility Relocation

Description

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

Impact on FY2027 Operating Budget

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

Funding

	Adopted FY27	Projected FY28	Projected FY29	Projected FY30	Projected FY31
BLW Fund	**675,000**	**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 FY2027 Operating Budget

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

Funding

	Adopted FY27	Projected FY28	Projected FY29	Projected FY30	Projected FY31
BLW Fund	0	3,575,000	3,705,000	3,575,000	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 FY2027 Operating Budget

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

Funding

	Adopted FY27	Projected FY28	Projected FY29	Projected FY30	Projected FY31
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 FY2027 Operating Budget

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

Funding

	Adopted FY27	Projected FY28	Projected FY29	Projected FY30	Projected FY31
BLW Fund	2,930,000	5,005,000	5,805,000	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 FY2027 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 FY27	Projected FY28	Projected FY29	Projected FY30	Projected FY31
BLW Fund	0	275,000	275,000	225,000	225,000

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 FY2027 Operating Budget

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

Funding

	Adopted FY27	Projected FY28	Projected FY29	Projected FY30	Projected FY31
BLW Fund	2,494,100	5,751,934	3,761,023	3,298,453	3,494,359

CAPITAL IMPROVEMENT PROGRAM

Miscellaneous Capital Outlay

Item

Redevelopment Projects

Description

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

Impact on FY2027 Operating Budget

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

Funding

	Adopted FY27	Projected FY28	Projected FY29	Projected FY30	Projected FY31
Redevelopment Bond	**1,945,000**	**4,000,000**	**2,500,000**	**0**	**0**

Item

Miscellaneous Projects

Description

A $1,739,661 designated contingency has been established for capital purchases in the General Fund. Replacement items include a range ball washer for Golf, and 200 radios for the Information Technology department. Electrical will purchase overhead equipment and battery operated tools. The Parks & Recreation Fund has been approved to purchase recreation equipment, and the Conference Center Fund will use funding for renovations. Redevelopment Bond and the American Rescue Plan (ARPA) fund have both reserved funding for miscellaneous capital projects.

Impact on FY2027 Operating Budget

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

Funding

	Adopted FY27	Projected FY28	Projected FY29	Projected FY30	Projected FY31
General Fund	1,739,661	1,000,000	1,000,000	1,000,000	1,000,000
American Rescue Plan	789,805	0	0	0	0
Parks & Rec Fund	62,658	0	0	0	0
Redevelopment Bond	1,945,000	4,000,000	2,500,000	0	0
Conference Center Fund	175,000	0	0	0	0
Fleet	0	250,000	0	35,000	0
Golf Course Fund	5,500	40,000	1,337,000	326,000	80,000
BLW Fund	118,327	159,164	284,082	52,215	42,350
Total	**4,835,951**	**5,449,164**	**5,121,082**	**1,413,215**	**1,122,350**

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 FY2027 Operating Budget

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

Funding

	Adopted FY27	Projected FY28	Projected FY29	Projected FY30	Projected FY31
SPLOST 2022	**20,491,328**	**22,715,746**	**24,987,320**	**26,236,686**	**28,860,355**

FY2027 CAPITAL SUMMARY BY DEPARTMENT

Fund / Department	Computer & Tech.	Facility Improv.	Misc. Projects	Veh. & Equip.	Utility Projects	Trans. Projects	Total
General Fund							
Designated Contingency			1,739,661				**1,739,661**
American Rescue Fund			789,805				**789,805**
Parks & Rec Fund			62,658				**62,658**
Conference Center Fund			175,000				**175,000**
Redevelopment Bond			1,945,000				**1,945,000**
Brumby Hall & Gardens/GWTW		187,493					**187,493**
Marietta History Center		100,000					**100,000**
SPLOST 2022 Fund				159,350		20,491,328	**20,650,678**
Golf Course Fund							
Food & Beverage							0
General Office		239,500	5,500				245,000
Maintenance				30,000			30,000
Operations							0
Golf Course Fund Total	0	239,500	5,500	30,000	0	0	**275,000**
BLW Fund							
General Administration				61,000			61,000
	0	0	0	61,000	0	0	61,000
Information Technology:							
IT	100,000		100,000				200,000
Service Desk	72,103						72,103
Network Services	175,000						175,000
Information Technology Total	347,103	0	100,000	0	0	0	447,103
Customer Care:							
Administration							0
Meters & Service				48,427	626,983		675,410
Customer Care Total	0	0	0	48,427	626,983	0	675,410
Electrical:							
Administration							0
Engineering					3,392,172		3,392,172
Distribution			18,327	50,400	450,000		518,727
Marketing							0
Operations & Maintenance					33,000		33,000
Warehouse							0
Electrical Total	0	0	18,327	50,400	3,875,172	0	3,943,899
Water & Sewer:							
Administration							0
Engineering							0
Meter Maintenance					150,000		150,000
Pump Station Maintenance							0
Water Distribution					800,000		800,000
Waste Water Collection				10,411	3,425,000		3,435,411
Water & Sewer Total	0	0	0	10,411	4,375,000	0	4,385,411
BLW Fund Total	347,103	0	118,327	170,238	8,877,155	0	**9,512,823**
Grand Total	**347,103**	**526,993**	**4,835,951**	**359,588**	**8,877,155**	**20,491,328**	**35,438,118**

APPENDIX



File No. 20260516

Ordinance No. 8522

AN ORDINANCE

ADOPTING An Annual Budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027, 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 2027 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 2027 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, 2027, are hereby adopted as shown on the following pages:

	Anticipated Revenues	Appropriated Expenditures
General Fund		
Operating Revenue and Other Sources	$80,924,263	
City Council		363,276
City Clerk		308,226
Municipal Court		1,822,560
Mayor		174,688
City Manager		1,818,842
Finance		3,240,935
City Attorney		450,000
Human Resources and Risk		942,337
Management Civil Service Board		8,100
Development Services		1,613,638
Public Works		12,042,961
Parks, Rec, and Facilities		5,882,723
Police		24,426,442
Fire		17,814,671
Non-Departmental		10,014,864
Total General Fund	**$80,924,263**	**$80,924,263**
Lease Income Fund		
Operating Revenue and Other Sources	**$1,996,050**	
Expenditures		**$1,996,050**
School System Fund		
Operating Revenue and Other Sources	**$86,123,952**	
Expenditures		**$86,123,952**
Cemetery Maintenance Fund		
Operating Revenue and Other Sources	**$455,504**	
Expenditures		**$455,504**
Community Development Block Grant Fund		
Operating Revenue	**$2,278,591**	
Expenditures		**$2,278,591**
American Rescue Plan		
Operating Revenue	**$862,388**	
Expenditures		**$862,388**
Police Asset Forfeiture Fund		
Operating Revenue	**$275,000**	
Expenditures		**$275,000**
Marietta History Center Fund		
Operating Revenue and Other Sources	**$370,000**	
Expenditures		**$370,000**
Brumby Hall & Gardens/GWTW Fund		
Operating Revenue and Other Sources	**$337,083**	
Expenditures		**$337,083**
Aurora Fire Museum Fund		
Operating Revenue	**$5,500**	
Expenditures		**$5,500**
Parks & Recreation Fund		
Operating Revenue	**$62,658**	
Expenditures		**$62,658**
Tree Preservation Fund		
Operating Revenue	**$17,975**	
Expenditures		**$17,975**

	Anticipated Revenues	Appropriated Expenditures
Hotel Motel Tax Fund		
Operating Revenue	**$3,436,538**	
Expenditures		**$3,436,538**
Auto Rental Excise Tax Fund		
Operating Revenue	**$1,188,847**	
Expenditures		**$1,188,847**
Redevelopment Bond Fund		
Operating Revenue	**$2,299,254**	
Expenditures		**$2,299,254**
2022 SPLOST Fund		
Operating Revenue	**$21,958,843**	
Expenditures		**$21,958,843**
Golf Course Fund		
Operating Revenue and Other Sources	**$3,100,106**	
Expenditures		**$3,100,106**
Conference Center Fund		
Operating Revenue and Other Sources	**$3,811,740**	
Expenditures		**$3,811,740**
Conference Center Reserve Fund		
Operating Revenue and Other Sources	**$139,553**	
Expenditures		**$139,553**
Debt Service Fund		
Operating Revenue and Other Sources	**$9,586,249**	
Debt Service		**$9,586,249**
BLW Fund		
Operating Revenue and Other Sources	$173,125,144	
BLW Board		50,600
General Manager		603,720
Information Technology		7,982,869
Board Attorney		30,000
Customer Care		5,591,948
Electrical		96,118,948
Water and Sewer		33,787,238
Non-Departmental		28,959,821
Total BLW Fund	**$173,125,144**	**$173,125,144**
Fleet Maintenance Fund		
Charges for Services	**$4,847,485**	
Expenditures		**$4,847,485**
Self-Insurance Fund		
Charges for Services and Other Sources	**$20,412,345**	
Expenditures		**$20,412,345**
General Pension Fund		
Charges for Services and Other Sources	**$15,570,597**	
Expenditures		**$15,570,597**
Total All City Funds	**$433,185,665**	**$433,185,665**

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

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

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

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

DATE June 10, 2026

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

ATTEST Stephanie Guy
Stephanie Guy, City Clerk

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

File No. 20260711

ORDINANCE NO: 8534

AN ORDINANCE

ADOPTING the final Ad Valorem tax levies for Fiscal Year 2027 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 2027; 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 2027 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 28, 2026

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

ATTEST Stephanie Guy
Stephanie Guy, City Clerk

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

ACKNOWLEDGEMENTS

Bill Bruton, City Manager

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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 are 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 that legally authorizes 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.

GLOSSARY OF TERMS

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

Debt Service (Aggregate): Expenditure providing for the repayment of principal and interest on the City's long-term debt obligations.

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

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

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

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

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

DMDA: See Downtown Marietta Development Authority.

DOT: See Department of Transportation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FY: See Fiscal Year.

GAAP: See Generally Accepted Accounting Principles.

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

GLOSSARY OF TERMS

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.

Settlement Fund: Special revenue fund used to account for proceeds receive from legal, class action, and opioid settlements.

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

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

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

Service Proposal: Budget request for implementing a new program or service; adding new personnel or upgrading or

reclassifying position compensation grade(s); awarding merit or performance increases; and/or amending the pay scale based on market conditions.

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

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

SPLOST: See Special Purpose Local Option Sales Tax.

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

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

TAD: See Tax Allocation District.

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.

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