

NOTICE AND AGENDA OF THE PUBLIC HEARINGS AND REGULAR MEETING OF THE MARIETTA CITY COUNCIL

Tuesday, June 09, 2026 at 6:00 PM

Marietta Municipal Building, 700 S. Highway 77, Marietta, Oklahoma 73448

BUSINESS TO BE CONDUCTED (which may include discussion, consideration, action for approval or disapproval, voting to take any appropriate action, and the revision, amendment and passage of resolutions on the following agenda items):

CALL TO ORDER.

ROLL CALL AND DECLARATION OF QUORUM.

INVOCATION.

PLEDGE OF ALLEGIANCE.

CONSENT AGENDA.

All matters listed under this sections are considered by the City Council to be routine and will be enacted by one motion and vote. Any council member may, however, remove any item from the consent agenda by request.

- 1. Approval of the agenda as part of the minutes.
- 2. Approval of the minutes of the regular meeting on May 12, 2026.
- 3. Approval of financial reports.
- 4. Approval of purchase orders and expenditures from the following accounts/funds, if any: general fund; sanitation fund; cemetery care fund; expense account; grant fund; police asset forfeiture account; payroll account.

ITEMS REMOVED FROM CONSENT AGENDA.

Any matter removed from the consent agenda at the request of a council member will be considered separately.

CORRESPONDENCE.

PUBLIC PARTICIPATION.

This is an opportunity for citizens to address the city council. Remarks will be addressed to the governing body as a whole. Any issues presented will not be further discussed by the city council or the mayor at this meeting. Comments must be limited to three minutes or less.

CITY ADMINISTRATOR’S REPORT.

The City Administrator will provide updates regarding recent and upcoming events and projects, and general operations of the City. No action will be taken.

REGULAR BUSINESS.

1. Appointment and swearing in of Katlyn Lantrip as a Council Member for the Southeast Ward Seat 1.
2. Public hearing regarding budget for fiscal year ending June 30, 2027.
3. Public hearing regarding the application of Bryce McCage to rezone property located at 706 W. Chickasaw St, also known as S 1/2 Lot 8, Block 31, Marietta City, Love County, Oklahoma from the zoning single family residential(R1) to multi family residential(R2).
4. Public hearing regarding the application of Bryce McCage to rezone property located just south of 707 W. Main on 8th Street, further described as S ½ of Lot 8 Blk 31 Marietta City, Love County Oklahoma.
5. Discussion and possible to rezone 706 W. Chickasaw also known as S 1/2 Lot 8, Block 31, Marietta City, Love County, Oklahoma from the zoning single family residential(R1) to multi family residential(R2).
6. Discussion and possible action to rezone the property located just south of 707 W. Main on 8th Street, further described as S ½ of Lot 8 Blk 31 Marietta City, Love County Oklahoma.
7. Discussion and possible action to pass the city budget for fiscal year ending June 30, 2027.
8. Projects & Grants update presentation by Shane Frye(SODA)
9. Discussion and possible action regarding dilapidated structures per presentation by Billy Lambert.
10. Discussion and possible action to approve engagement letter with HSPG & Associates, PC for Audit of FY 2023-2024.
11. Executive session to discuss the employment of Johnny Sands as a Police Officer, and the hours, duties, compensation and benefits of said employee, pursuant to Title 25 Oklahoma Statutes, Section 307 B (1).
12. Discussion and possible action regarding the employment of Johnny Sands as a Police Officer, and the hours, duties, compensation and benefits of said Johnny Sands.

NEW/UNFORESEEN BUSINESS.

Discussion and possible action with respect to any matter not known, or which could not have been reasonably foreseen, prior to the time of posting this notice and agenda.

MAYOR'S COMMENTS.

The Mayor will provide updates regarding recent and upcoming events and projects, and general operations of the City. No action will be taken.

ADJOURN.

NOTICE OF POSTING:

I, Dottie Gwin the undersigned Clerk of the City of Marietta, certify that the foregoing Notice and Agenda of the Regular Meeting of the Marietta City Council was posted in prominent public view at the Marietta City Hall, located at 101 W. Main Street, and online at www.mariettaok.city, at 5:00 o'clock p.m. on Friday, June 5, 2026.

Scott Chaney, Deputy City Clerk
Dottie Gwin, City Clerk

Dottie Gwin



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2. Approval of the minutes of the regular meeting on May 12, 2026.
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12. Discussion and possible action regarding the employment of Johnny Sands as a Police Officer, and the hours, duties, compensation and benefits of said Johnny Sands.

NEW/UNFORESEEN BUSINESS.

Discussion and possible action with respect to any matter not known, or which could not have been reasonably foreseen, prior to the time of posting this notice and agenda.

MAYOR'S COMMENTS.

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ADJOURN.

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Scott Chaney, Deputy City Clerk
Dottie Gwin, City Clerk

Dottie Gwin



NOTICE AND MINUTES OF THE REGULAR MEETING OF THE MARIETTA CITY COUNCIL

Tuesday, May 12, 2026 at 6:00 PM

Marietta Municipal Building, 700 S. Highway 77, Marietta, Oklahoma 73448

BUSINESS TO BE CONDUCTED (which may include discussion, consideration, action for approval or disapproval, voting to take any appropriate action, and the revision, amendment and passage of resolutions on the following agenda items):

CALL TO ORDER.

Meeting called to order by Mayor Rushing at 6:08 p.m.

ROLL CALL AND DECLARATION OF QUORUM.

PRESENT

- Mayor Destry Rushing
- Council Member Samantha Aldaba
- Council Member Tommy Kiser
- Council Member Matt Barber
- Council Member Ramona Willis
- Council Member Stephanie Furrh

ABSENT

- Council Member Crystal Cohee

INVOCATION.

Invocation given by Scott Chaney.

PLEDGE OF ALLEGIANCE.

Pledge of Allegiance led by Matt Barber.

CONSENT AGENDA.

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Motion made by Council Member Kiser to approve the Consent Agenda, Seconded by Council Member Furrh.

Voting Yea: Council Member Aldaba, Council Member Kiser, Council Member Barber, Council Member Willis, Council Member Furrh

1. Approval of the agenda as part of the minutes.
2. Approval of the minutes of the regular meeting on April 14, 2026.
3. Approval of financial reports.

4. Approval of purchase orders and expenditures from the following accounts/funds, if any: general fund; sanitation fund; cemetery care fund; expense account; grant fund; police asset forfeiture account; payroll account.

ITEMS REMOVED FROM CONSENT AGENDA.

Any matter removed from the consent agenda at the request of a council member will be considered separately.

None.

CORRESPONDENCE.

None.

PUBLIC PARTICIPATION.

This is an opportunity for citizens to address the city council. Remarks will be addressed to the governing body as a whole. Any issues presented will not be further discussed by the city council or the mayor at this meeting. Comments must be limited to three minutes or less.

None.

CITY ADMINISTRATOR'S REPORT.

The City Administrator will provide updates regarding recent and upcoming events and projects, and general operations of the City. No action will be taken.

Frontier's Day is coming up and the Park Service will be there with a booth. They will have a Community meeting on June 2 at City Hall regarding the new park. Construction has started back up at Pavillion at shooting range. Looking at doing Popsicles in the Park again. First week in August at new park will have a ready, set, park.

REGULAR BUSINESS.

1. Discussion and possible action to declare a health and safety emergency at 300 Wanda St.

City was contacted by the Hospital, FEMA is dragging their feet and they would like the City to declare the building is dilapidated and a health and safety emergency to hopefully move FEMA forward.

Motion made by Council Member Barber to declare 300 Wanda a health and safety emergency, Seconded by Council Member Willis.

Voting Yea: Council Member Aldaba, Council Member Kiser, Council Member Barber, Council Member Willis, Council Member Furrh

2. Discussion and possible action to amend Section 404 of the Personal Policy Manual regarding sick and injury leave.

Motion made by Council Member Barber to adopt Resolution 2026-12 as presented, Seconded by Council Member Kiser.

Voting Yea: Council Member Aldaba, Council Member Kiser, Council Member Barber, Council Member Willis, Council Member Furrh

3. Discussion and possible action to increase sanitation rates for residential and commercial customers.

Motion made by Council Member Barber to adopt Resolution 2026-13 as presented,
Seconded by Council Member Aldaba.

Voting Yea: Council Member Aldaba, Council Member Kiser, Council Member Barber, Council Member Willis, Council Member Furrh

4. Discussion and possible action to enter into an IT service contract with Southwest MSP.

No action.

5. Discussion and possible action to terminate IT service contract with the20.

No action.

6. Discussion and possible action to purchase IT equipment for the City of Marietta.

No action.

7. Appointment of Skyler Hitchcock as a Reserve Police Officer for the Marietta Police Department.

Motion made by Council Member Barber to adopt Resolution 2026-14 as presented,
Seconded by Council Member Aldaba.

Voting Yea: Council Member Aldaba, Council Member Kiser, Council Member Barber, Council Member Willis, Council Member Furrh

NEW/UNFORESEEN BUSINESS.

Discussion and possible action with respect to any matter not known, or which could not have been reasonably foreseen, prior to the time of posting this notice and agenda.

None.

MAYOR'S COMMENTS.

The Mayor will provide updates regarding recent and upcoming events and projects, and general operations of the City. No action will be taken.

Mayor Rushing announced birthdays and stated Lance's daughter had an accident, but she is doing better. They met with Beth to go over the budget and will have that ready for next month's meeting.

ADJOURN.

Meeting adjourned at 6:50 p.m.

NOTICE OF POSTING:

I, Dottie Gwin the undersigned Clerk of the City of Marietta, certify that the foregoing Notice and Agenda of the Regular Meeting of the Marietta City Council was posted in prominent public view at the Marietta City Hall, located at 700 S. Hwy 77, and online at www.mariettaok.city, at 5:00 o'clock p.m. on Friday, May 8, 2026.

Scott Chaney, Deputy City Clerk
Dottie Gwin, City Clerk

Dottie Gwin



AN ORDINANCE AMENDING THE ZONING OF REAL PROPERTY LOCATED IN THE CITY OF MARIETTA; REPEALING ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT; PROVIDING FOR SEVERABILITY; AND DECLARING AN EMERGENCY

WHEREAS, the owner of the real property hereinafter described has made application with the City of Marietta requesting the zoning of said real property be amended from R-1 (Single Family Residential District) to R-2 (Multi-Family Residential District); and

WHEREAS, a public hearing was held before the Planning Commission on June 4, 2026 and the Planning Commission recommending the zoning change; and

WHEREAS, a public hearing regarding the application of zoning amendment of the real property was held before the City Council on June 9, 2026, and the City Council has determined that the amendment of the zoning district of the real property, located within the corporate limits of the City of Marietta, is in the best interest of the City and the general public.

THEREFORE, BE IT ORDAINED BY THE MAYOR AND THE CITY COUNCIL OF THE CITY OF MARIETTA, OKLAHOMA:

SECTION 1. The zoning of the following property is hereby amended from R-1 (Single Family Residential District) to R-2 (Multi-Family Residential District) zoning district to wit:

S ½ of Lot 8, Block 31, City of Marietta, Love County, Oklahoma,
according to the recorded plat thereof.

SECTION 2. All ordinances or parts of ordinances in conflict herewith are, to the extent of such conflict, repealed.

SECTION 3. If any section, sub-section, sentence, clause, phrase, or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portion of this Ordinance.

PASSED by the City Council and **SIGNED** by the Mayor of the City of Marietta, Oklahoma on this 9th day of June, 2026.

CITY OF MARIETTA

ATTEST:

BY: _____
DESTRY RUSHING, MAYOR

DOTTIE GWIN, CITY CLERK

AN ORDINANCE AMENDING THE ZONING OF REAL PROPERTY LOCATED IN THE CITY OF MARIETTA; REPEALING ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT; PROVIDING FOR SEVERABILITY; AND DECLARING AN EMERGENCY

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WHEREAS, a public hearing regarding the application of zoning amendment of the real property was held before the City Council on June 9, 2026, and the City Council has determined that the amendment of the zoning district of the real property, located within the corporate limits of the City of Marietta, is in the best interest of the City and the general public.

THEREFORE, BE IT ORDAINED BY THE MAYOR AND THE CITY COUNCIL OF THE CITY OF MARIETTA, OKLAHOMA:

SECTION 1. The zoning of the following property is hereby amended from R-1 (Single Family Residential District) to R-2 (Multi-Family Residential District) zoning district to wit:

N ½ of Lot 8, Block 31, City of Marietta, Love County, Oklahoma,
according to the recorded plat thereof.

SECTION 2. All ordinances or parts of ordinances in conflict herewith are, to the extent of such conflict, repealed.

SECTION 3. If any section, sub-section, sentence, clause, phrase, or portion of this Ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portion of this Ordinance.

PASSED by the City Council and **SIGNED** by the Mayor of the City of Marietta, Oklahoma on this 9th day of June, 2026.

CITY OF MARIETTA

ATTEST:

BY: _____
DESTRY RUSHING, MAYOR

DOTTIE GWIN, CITY CLERK

RESOLUTION _____

**A RESOLUTION APPROVING THE BUDGET FOR THE FISCAL YEAR ENDING
JUNE 30, 2027 FOR THE CITY OF MARIETTA**

WHEREAS, the City of Marietta has adopted the budget format described in Oklahoma Statutes Title 11, § 17-201 et seq., otherwise known as the Municipal Budget Act, and

WHEREAS, the Mayor has prepared a budget consistent with this Act; and

WHEREAS, the budget has been formally presented to the City Council; and

WHEREAS, a public hearing was held before the City Council in compliance with Section 17-208 of the Act;

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND THE CITY
COUNCIL OF THE CITY OF MARIETTA:**

SECTION 1. The City Council does hereby adopt on this date, the budget for the fiscal year ending June 30, 2027, as presented in Attachment A, with the totals by Department within each fund.

SECTION 2. This resolution and a copy of the adopted budget shall be transmitted to the Oklahoma State Auditor and Inspector and a copy submitted to the Clerk/Treasurer of this municipality.

PASSED by the City Council and **SIGNED** by the Mayor this 9th day of June 2026.

CITY OF MARIETTA

ATTEST

DESTRY RUSHING, MAYOR

DOTTIE GWIN, CITY CLERK

2026-2027 Budget Worksheet
General Fund

		Original		Estimated	
		2026-2026	Actual Jul 25 -	revenue	Proposed 2026-
		Budget	Apr 26	Through June	2027 Budget
				2026	
Taxes					
01-00-400	Sales Tax	\$ 902,000	\$ 1,128,579	\$ 1,354,295	\$ 1,354,000
01-00-401	Use Tax	298,000	236,843	284,212	284,000
01-00-402	Alcohol Beverage Tax	96,000	85,017	102,020	102,000
01-00-403	Gasoline Excise Tax	6,000	-	-	-
01-00-404	Motor Vehicle Tax	26,000	16,818	20,182	20,000
01-00-405	Tobacco Tax	5,000	6,187	7,424	7,000
01-00-410	Franchise Tax	125,000	43,356	52,027	52,000
01-00-415	Housing Authority	2,000	1,174	1,409	1,000
	Total Taxes	<u>1,460,000</u>	<u>1,517,974</u>	<u>1,821,569</u>	<u>1,820,000</u>
Charges for Services					
01-00-420	Lot Mowing & Clearing	2,000	4,330	5,196	5,000
01-00-421	Cemetery Lots & Open/Close	16,000	8,438	10,126	10,000
	Total Charges for Services	<u>18,000</u>	<u>12,768</u>	<u>15,322</u>	<u>15,000</u>
License and Permits					
01-00-425	License & Occupational Tax	4,000	14,256	17,107	7,000
01-00-426	Zoning and Building Fee	2,000	2,262	2,714	3,000
	Total License and Permits	<u>6,000</u>	<u>16,518</u>	<u>19,821</u>	<u>10,000</u>
Miscellaneous Revenue					
01-00-430	Animal Control	2,000	575	690	1,000
01-00-431	Miscellaneous	-	847	1,016	1,000
01-00-432	Grants	-	2,500	3,000	3,000
01-00-433	Oil and Gas Revenue	104,000	33,037	39,644	40,000
01-00-434	Police Improvement	-	515	618	1,000
01-00-435	Refunds and Reimbursements	189,000	235,390	282,468	244,000
01-00-436	Copies and Police Reports	-	136	163	-
01-00-437	Surplus Property Sales	4,000	600	720	1,000
	Total Miscellaneous Revenue	<u>299,000</u>	<u>273,600</u>	<u>328,319</u>	<u>291,000</u>

2026-2027 Budget Worksheet
General Fund

		Original		Estimated	
		2026-2026	Actual Jul 25 -	revenue	Proposed 2026-
		Budget	Apr 26	Through June	2027 Budget
				2026	
Fines and Forfeitures					
01-00-440	Fines and Forfeitures	179,000	191,396	229,675	230,000
01-00-441	State Assessment Fees	35,000	35,540	42,648	43,000
01-00-442	Warrant Charges	6,000	4,170	5,004	5,000
01-00-443	Police Improvement Fee	19,000	23,860	28,632	29,000
01-00-444	Police/Court Technology Fee	11,000	11,775	14,130	14,000
	Total Fines and Forfeitures	<u>250,000</u>	<u>266,741</u>	<u>320,089</u>	<u>321,000</u>
Interest Income					
01-00-450	Interest Income	31,000	14,246	17,095	17,000
	Total Interest Income	<u>31,000</u>	<u>14,246</u>	<u>17,095</u>	<u>17,000</u>
Transfers					
01-00-500	Transfer In	-	-	-	-
	Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Revenue	<u>2,064,000</u>	<u>2,101,847</u>	<u>2,522,215</u>	<u>2,474,000</u>
	Cash Carryover	<u>194,800</u>	<u>-</u>	<u>-</u>	<u>88,300</u>
	Amount Available to Budget	<u>\$ 2,258,800</u>	<u>\$ 2,101,847</u>	<u>\$ 2,522,215</u>	<u>\$ 2,562,300</u>

City of Marietta
2026-2027 Budget Worksheet
General Fund

		<u>Original 2026- 2026 Budget</u>	<u>Actual Jul 25 - Apr 26</u>	<u>Estimated revenue Through June 2026</u>	<u>Proposed 2026-2027 Budget</u>
<i>Animal Control</i>					
<i>Personnel Services</i>					
01-10-600	Salaries	\$ 52,800	\$ 54,052	\$ 64,862	66,200
01-10-605	Payroll Taxes	4,300	4,410	5,292	5,400
01-10-610	Retirement	2,300	2,654	3,185	3,200
01-10-615	Health Insurance	9,700	8,367	10,040	10,900
<i>Materials and Supplies</i>					
01-10-700	Fuel	2,700	4,038	4,846	6,800
01-10-705	Utilities: Telephone	600	474	569	600
01-10-710	Supplies	1,200	722	866	900
01-10-715	Maint & Repair	400	64	77	100
01-10-720	Contract Services	200	1,995	2,394	2,400
<i>Capital Outlay</i>					
01-10-800	Capital Outlay	-	-	-	3,000
	Total Animal Control	74,200	76,776	92,131	99,500
<i>Cemetery / Park</i>					
<i>Personnel Services</i>					
01-15-600	Salaries	100,400	92,315	110,778	113,000
01-15-605	Payroll Taxes	8,700	7,779	9,335	9,500
01-15-610	Retirement	2,100	1,682	2,018	2,100
01-15-615	Health Insurance	20,600	24,570	29,484	32,100
<i>Materials and Supplies</i>					
01-15-700	Fuel	5,500	5,209	6,251	8,800
01-15-705	Utilities	2,500	2,501	3,001	3,000
01-15-710	Supplies	11,300	11,483	13,780	13,800
01-15-715	Maint & Repair	2,100	5,040	6,048	6,000
01-15-720	Contract Services	7,200	7,000	8,400	8,400
<i>Capital Outlay</i>					
01-15-800	Capital Outlay	-	-	-	-
01-15-805	Improvements - Park	-	1,500	1,800	6,800
	Total Cemetery / Park	160,400	159,079	190,895	203,500

City of Marietta
2026-2027 Budget Worksheet
General Fund

		<u>Original 2026- 2026 Budget</u>	<u>Actual Jul 25 - Apr 26</u>	<u>Estimated revenue Through June 2026</u>	<u>Proposed 2026-2027 Budget</u>
City Administration					
<i>Personnel Services</i>					
01-20-600	Salaries	136,400	104,329	125,195	163,400
01-20-605	Payroll Taxes	11,300	8,540	10,248	14,000
01-20-610	Retirement	5,600	4,880	5,856	7,800
01-20-615	Health Insurance	23,900	18,208	21,850	30,400
01-20-620	Other	400	80	96	100
<i>Materials and Supplies</i>					
01-20-700	Fuel	1,700	1,304	1,565	2,200
01-20-705	Utilities	5,600	5,386	6,463	6,500
01-20-710	Supplies	14,400	14,942	17,930	17,900
01-20-715	Maint & Repair	3,800	4,367	5,240	5,200
01-20-720	Contract Services	9,100	10,112	12,134	12,100
<i>Capital Outlay</i>					
01-20-800	Capital Outlay	10,000	-	-	-
	Total City Administration	<u>222,200</u>	<u>172,148</u>	<u>206,577</u>	<u>259,600</u>
Council					
<i>Personnel Services</i>					
01-25-600	Salaries	1,200	1,020	1,224	1,200
01-25-605	Payroll Taxes	100	78	94	100
	Total Council	<u>1,300</u>	<u>1,098</u>	<u>1,318</u>	<u>1,300</u>
Legal					
<i>Materials and Supplies</i>					
01-30-720	Contract Services	16,400	19,239	23,087	23,100
01-30-615	Health Insurance	900	13,987	16,784	18,300
	Total Legal	<u>17,300</u>	<u>33,226</u>	<u>39,871</u>	<u>41,400</u>

City of Marietta
2026-2027 Budget Worksheet
General Fund

		Original 2026- 2026 Budget	Actual Jul 25 - Apr 26	Estimated revenue Through June 2026	Proposed 2026-2027 Budget
Clerk					
<i>Personnel Services</i>					
01-35-600	Salaries	3,300	2,750	3,300	3,300
01-35-605	Payroll Taxes	300	210	252	300
01-35-615	Health Insurance	9,700	8,387	10,064	11,000
	Total Clerk	<u>13,300</u>	<u>11,347</u>	<u>13,616</u>	<u>14,600</u>
Treasurer					
<i>Personnel Services</i>					
01-40-600	Salaries	3,300	2,750	3,300	3,300
01-40-605	Payroll Taxes	300	210	252	300
<i>Materials and Supplies</i>					
01-40-720	Contract Services	50,400	28,231	33,877	33,900
	Total Treasurer	<u>54,000</u>	<u>31,191</u>	<u>37,429</u>	<u>37,500</u>
Code Enforcement					
<i>Personnel Services</i>					
01-45-600	Salaries	49,000	40,252	48,302	49,300
01-45-605	Payroll Taxes	4,100	3,365	4,038	4,100
01-45-610	Retirement	2,200	2,082	2,498	2,500
01-45-615	Health Insurance	19,400	16,878	20,254	22,100
<i>Materials and Supplies</i>					
01-45-700	Fuel	1,200	249	299	400
01-45-710	Supplies	3,100	4,198	5,038	5,000
01-45-720	Contract Services	5,200	3,030	3,636	3,600
<i>Capital Outlay</i>					
01-45-810	Abatements	10,000	7,000	8,400	20,000
	Total Code Enforcement	<u>94,200</u>	<u>77,054</u>	<u>92,465</u>	<u>107,000</u>

City of Marietta
2026-2027 Budget Worksheet
General Fund

		<u>Original 2026- 2026 Budget</u>	<u>Actual Jul 25 - Apr 26</u>	<u>Estimated revenue Through June 2026</u>	<u>Proposed 2026-2027 Budget</u>
Fire					
<i>Personnel Services</i>					
01-55-600	Salaries	2,900	2,561	3,073	3,100
01-55-605	Payroll Taxes	200	184	221	200
<i>Materials and Supplies</i>					
01-55-700	Fuel	3,600	1,427	1,712	2,400
01-55-705	Utilities	1,700	1,205	1,446	1,400
01-55-710	Supplies	13,900	11,118	13,342	13,300
01-55-715	Maint. & Repair	9,600	3,329	3,995	4,000
01-55-720	Contract Services	2,400	2,150	2,580	2,600
<i>Capital Outlay</i>					
01-55-800	Capital Outlay	-	-	-	-
<i>Debt Service</i>					
01-55-900	Loan Payments	36,600	-	-	-
	Total Fire	<u>70,900</u>	<u>21,974</u>	<u>26,369</u>	<u>27,000</u>
Library					
<i>Materials and Supplies</i>					
01-60-705	Utilities	3,500	3,079	3,695	3,700
01-60-710	Supplies	4,400	7,700	9,240	9,200
01-60-715	Maint & Repairs	800	421	505	500
<i>Capital Outlay</i>					
01-60-800	Capital Outlay	-	-	-	-
	Total Library	<u>8,700</u>	<u>11,200</u>	<u>13,440</u>	<u>13,400</u>
Municipal Court					
<i>Materials and Supplies</i>					
01-65-720	Contract Services - Judge	7,200	13,000	15,600	15,600
01-65-755	CLEET / Forensic Fees	33,700	34,523	41,428	41,400
01-65-760	Court Services	12,000	11,188	13,426	13,400
	Total Municipal Court	<u>52,900</u>	<u>58,711</u>	<u>70,454</u>	<u>70,400</u>

City of Marietta
2026-2027 Budget Worksheet
General Fund

		Original 2026- 2026 Budget	Actual Jul 25 - Apr 26	Estimated revenue Through June 2026	Proposed 2026-2027 Budget
Operations					
<i>Personnel Services</i>					
01-70-600	Salaries	39,400	32,901	39,481	40,300
01-70-605	Payroll Taxes	3,000	2,573	3,088	3,100
01-70-610	Retirement	1,700	1,569	1,883	1,900
01-70-615	Health Insurance	10,500	9,085	10,902	11,900
<i>Materials and Supplies</i>					
01-70-700	Fuel	1,600	1,252	1,502	2,100
01-70-705	Utilities	2,000	1,560	1,872	1,900
01-70-710	Supplies	10,500	13,008	15,610	15,600
01-70-715	Maint & Repair	2,000	1,323	1,588	1,600
07-70-720	Contract Services	3,300	2,941	3,529	3,500
<i>Capital Outlay</i>					
01-70-800	Capital Outlay	10,000	-	-	18,000
	Total Operations	84,000	66,212	79,455	99,900
Police					
<i>Personnel Services</i>					
01-75-600	Salaries	366,800	306,519	367,823	375,200
01-75-605	Payroll Taxes	30,500	25,767	30,920	31,500
01-75-610	Retirement	16,500	15,585	18,702	19,100
01-75-615	Health Insurance	145,100	104,072	124,886	136,100
<i>Materials and Supplies</i>					
01-75-700	Fuel	31,600	22,341	26,809	37,500
01-75-705	Utilities	600	1,816	2,179	2,200
01-75-710	Supplies	37,400	65,919	79,103	55,000
01-75-715	Maint & Repair	30,200	32,931	39,517	30,000
01-75-720	Contract Services	11,600	9,392	11,270	11,300
01-75-765	Jail / Dispatch Contract	11,000	7,900	9,480	9,500
<i>Capital Outlay</i>					
01-75-800	Capital Outlay	140,000	271,570	325,884	139,000
01-75-900	Loan Payments	36,000	-	-	15,000
	Total Police	857,300	863,812	1,036,573	861,400

City of Marietta
2026-2027 Budget Worksheet
General Fund

		<u>Original 2026- 2026 Budget</u>	<u>Actual Jul 25 - Apr 26</u>	<u>Estimated revenue Through June 2026</u>	<u>Proposed 2026-2027 Budget</u>
Street					
<i>Personnel Services</i>					
01-80-600	Salaries	88,500	77,154	92,585	94,400
01-80-605	Payroll Taxes	7,500	6,468	7,762	7,900
01-80-610	Retirement	4,000	3,988	4,786	4,900
01-80-615	Health Insurance	35,800	34,361	41,233	44,900
<i>Materials and Supplies</i>					
01-80-700	Fuel	9,000	8,472	10,166	14,200
01-80-705	Utilities: Street Lights	36,600	30,737	36,884	36,900
01-80-710	Supplies	4,800	15,796	18,955	19,000
01-80-715	Maint. & Repair	4,200	4,843	5,812	5,800
<i>Capital Outlay</i>					
01-80-800	Capital Outlay	-	63,570	76,284	100,000
01-80-920	Loan Payments	27,500	-	-	-
01-80-805	Improvements	3,800	8,187	9,824	10,000
	Total Street	<u>221,700</u>	<u>253,576</u>	<u>304,291</u>	<u>338,000</u>
General Government					
<i>Personnel Services</i>					
01-85-615	Health Insurance	143,500	142,761	171,313	186,700
<i>Materials and Supplies</i>					
01-85-705	Utilities	7,900	6,850	8,220	8,200
01-85-710	Supplies	34,800	13,548	16,258	16,300
01-85-730	Property Insurance	65,800	81,110	97,332	97,300
01-85-735	Worker's Comp Insurance	27,000	26,246	31,495	31,500
01-85-736	Misc. Expnese	-	-	-	-
<i>Capital Outlay</i>					
01-85-900	Loan Payments	44,200	36,805	44,166	44,200
01-85-737	Capital Outlay	-	-	-	-
	Total General Government	<u>323,200</u>	<u>307,320</u>	<u>368,784</u>	<u>384,200</u>
Mayor					
<i>Personnel Services</i>					
01-90-600	Salaries	3,000	2,750	3,300	3,300
01-90-605	Payroll Taxes	200	210	252	300
	Total Mayor	<u>3,200</u>	<u>2,960</u>	<u>3,552</u>	<u>3,600</u>
01-10-500	Transfer Out	-	90,000	108,000	-
	Total Expenditures	<u>\$ 2,258,800</u>	<u>\$ 2,237,684</u>	<u>\$ 2,685,220</u>	<u>\$ 2,562,300</u>

City of Marietta
2026-2027 Budget Worksheet
Sanitation Fund

		Original	Estimated		Proposed
		2025-2026	Actual Jul	revenue	2026-2027
		Budget	25 - Apr 26	Through	Budget
		June 2026			
Revenues					
02-00-400	Sanitation - Commercial	\$ 115,000	\$ 117,166	\$ 140,599	\$ 141,000
02-00-405	Sanitation - Residential	195,000	182,854	219,425	219,000
02-00-415	Transfer Site	147,000	129,574	155,489	155,000
02-00-420	Other Revenue	13,000	-	-	-
02-00-425	Transfer In	-	90,000	108,000	-
02-00-450	Interest Income	5,000	5,114	6,137	6,000
	Total Revenue	<u>475,000</u>	<u>524,708</u>	<u>629,650</u>	<u>521,000</u>
	Cash Carryover	11,000	-	-	-
	Amount Available to Budget	<u>\$ 486,000</u>	<u>\$ 524,708</u>	<u>\$ 629,650</u>	<u>\$ 521,000</u>
Sanitation					
<i>Personnel Services</i>					
02-10-600	Salaries	72,000	86,756	104,107	106,000
02-10-605	Payroll Taxes	9,000	7,565	9,078	9,000
02-10-610	Retirement	5,000	3,500	4,200	4,000
02-10-615	Health Insurance	63,000	53,361	64,033	70,000
02-10-620	Worker's Comp Insurance	8,000	4,921	5,905	6,000
02-10-625	Other	-	-	-	-
<i>Materials and Supplies</i>					
02-10-700	Fuel	26,000	18,194	21,833	22,000
02-10-710	Supplies	17,000	14,450	17,340	17,000
02-10-715	Maint. & Repair	25,000	29,782	35,738	36,000
02-10-740	MPWA Fees	-	8,392	10,070	10,000
02-10-745	Tipping Fees	48,000	40,855	49,026	49,000
<i>Capital Outlay</i>					
02-10-800	Capital Outlay	30,000	-	-	10,000
<i>Debt Service</i>					
02-10-900	Loan Payments	38,000	31,619	37,943	38,000
	Total Sanitation	<u>341,000</u>	<u>299,395</u>	<u>359,273</u>	<u>377,000</u>
Transfer Site					
<i>Personnel Services</i>					
02-11-600	Salaries	34,000	27,269	32,723	33,000
02-11-605	Payroll Taxes	3,000	2,274	2,729	3,000
02-11-610	Retirement	-	-	-	-
02-11-615	Health Insurance	10,000	8,387	10,064	11,000
02-11-620	Worker's Comp Insurance	2,000	1,640	1,968	2,000
02-11-625	Other	-	-	-	-
<i>Materials and Supplies</i>					
02-11-700	Fuel	10,000	7,737	9,284	9,000
02-11-705	Utilities	1,000	1,048	1,258	1,000
02-11-710	Supplies	4,000	7,379	8,855	9,000
02-11-715	Maint. & Repair	3,000	11,046	13,255	15,000
02-11-720	Contracts	6,000	4,799	5,759	6,000
02-11-745	Tipping Fees	42,000	37,629	45,155	45,000
<i>Capital Outlay</i>					
02-11-800	Capital Outlay	30,000	108,605	130,326	10,000
	Total Transfer Site	<u>145,000</u>	<u>217,813</u>	<u>261,376</u>	<u>144,000</u>
Transfers					
02-12-900	Transfer to General Fund	-	-	-	-
	Total Expenditures	<u>\$ 486,000</u>	<u>\$ 517,208</u>	<u>\$ 620,649</u>	<u>\$ 521,000</u>
		-	7,500	9,001	-

	Original 2025-2026 Budget	Actual Jul 25 - Apr 26	Estimated revenue Through June 2026	Proposed 2026-2027 Budget
CEMETERY CARE FUND				
<i>Revenues</i>				
03-00-400 Lot Openings / Closings	\$ 5,000	\$ 2,813	\$ 3,376	\$ 3,000
03-00-405 Interest Income	-	-	-	-
03-00-500 Transfer In	-	-	-	-
Total Revenue	<u>5,000</u>	<u>2,813</u>	<u>3,376</u>	<u>3,000</u>
Cash Carryover	-	-	-	-
Amount Available to Budget	<u>\$ 5,000</u>	<u>\$ 2,813</u>	<u>\$ 3,376</u>	<u>\$ 3,000</u>

Expenditures

03-10-800 Capital Outlay	\$ 5,000	\$ 3,000	\$ 3,600	\$ 3,000
Total Expenditures	<u>\$ 5,000</u>	<u>\$ 3,000</u>	<u>\$ 3,600</u>	<u>\$ 3,000</u>

GRANT FUND

Revenues

05-00-432 Grant Revenue	\$ 10,000	\$ 1,484	\$ 1,781	\$ 2,000
05-00-439 CDBG Grant	-	-	-	-
05-00-440 Fire Grant	10,000	10,175	12,210	10,000
Total Revenue	<u>20,000</u>	<u>11,659</u>	<u>13,991</u>	<u>12,000</u>
Cash Carryover	-	-	-	-
Amount Available to Budget	<u>\$ 20,000</u>	<u>\$ 11,659</u>	<u>\$ 13,991</u>	<u>\$ 12,000</u>

Expenditures

05-55-800 Fire Grant Expenditures	\$ 10,000	\$ -	\$ -	\$ 10,000
05-75-800 JAG Grant Expenditures	10,000	-	-	2,000
05-85-800 Grant Expenditures	-	-	-	-
Total Expenditures	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,000</u>

POLICE ASSET FORFEITURE

Revenues

06-00-440 Fines and Forfeitures	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Carryover	-	-	-	-
Amount Available to Budget	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Expenditures

06-75-710 Supplies	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



May 20, 2026

To the City Council and management of
The City of Marietta, Oklahoma

We are pleased to confirm our understanding of the services we are to provide the City of Marietta, Oklahoma (the “City”) for the year ended June 30, 2024.

Audit Scope and Objectives

We will audit the modified cash basis financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the City as of and for the year ended June 30, 2024.

We have also been engaged to report on supplementary information that accompanies the City’s financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor’s report on the financial statements:

- 1) Combining and individual fund statements (modified cash basis)
- 2) Schedule of grant activity (modified cash basis)

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Management’s discussion and analysis
- 2) Budgetary comparison information (modified cash basis)

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor’s report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting, which is an other comprehensive basis of accounting other than generally accepted accounting principles (GAAP), and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

HSPG & ASSOCIATES, PC

Auditor’s Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the City and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government’s ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Revenue recognition
- Management override of controls

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and

other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as

fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the modified cash basis of accounting, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of HSPG & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of HSPG & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by an outside regulator. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Andy Cromer is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for this service will be \$20,000. This fee does not include travel and meals, which will be billed separately up to \$550. We may also be required to incur certain fees related to your audit from your financial institutions for responding to audit confirmations. These costs will be billed to the City. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation.

The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the City’s financial statements. Our report will be addressed to the City Council of the City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the City and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Sincerely,

HSPG & Associates, P.C.

HSPG & Associates, P.C.

RESPONSE:

This letter correctly sets forth the understanding of the City of Marietta, Oklahoma.

Management signature: _____

Title: _____

Governance signature: _____

Title: _____

RESOLUTION 2026-16

APPOINTMENT OF EMPLOYEE FOR THE CITY OF MARIETTA

WHEREAS, it is necessary to employ a number of personnel to exercise the powers and perform the duties relative to the functions lawfully imposed upon or assumed by the City of Marietta;

WHEREAS, a vacancy exists within the City of Marietta based on the number of personnel funded by the budget of the current fiscal year;

WHEREAS, the following applicant was selected on the basis of their experience, aptitudes and abilities;

WHEREAS, this resolution serves to memorialize the action of the governing body regarding the hours, duties, compensation, and benefits for the employee and position described herein;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Marietta:

1. Johnny Sands is hereby appointed as an employee of the City of Marietta to the position of Police Officer of the Police Department, under the supervision of Chief of Police, to be effective _____.
2. Said position shall be classified as a full-time part-time volunteer employee as defined by Section 207 of the City of Marietta Employee Handbook of Personnel Policies and is eligible for all benefits prescribed by this classification.
3. Compensation for said employee shall be hourly salaried, based on rate K2 of the Grade and Step Structure adopted by City Council on August 12th, 2025.
4. Employment is subject to a probationary period as outline in Section 207.A of the City of Marietta Employee Handbook of Personnel Policies.

PASSED by the City Council and SIGNED by the Mayor this 9th day of June, 2026.

CITY OF MARIETTA

ATTEST

DESTRY RUSHING, MAYOR

DOTTIE GWIN, CITY CLERK