FUND BUDGETS

INTRODUCTION

This section contains the 1991 budgets and prior two years data for each fund and fund group. This section includes fund group and fund descriptions, narrative descriptions of the 1991 fund budgets, and discussions of past years activity and current trends.

The Fund Budgets Section shows 1989 and 1990 actual expenditures and 1991 budgets at a summary level and 1989 and 1990 receipts and 1991 anticipations at detail levels. Receipts and anticipations are shown at the account level of detail in most funds, with accounts further broken down to show receipts from specific sponsors (grantors) in several funds where grant receipts are significant.

The fund structure of the city is organized to conform with the GAAFR (Government Accounting, Auditing, and Financial Reporting) standards. It consists of three groups of funds:

1. **Governmental Funds**, comprised of General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, and Special Assessment Fund. These funds account for those transactions which are supported with general taxation, intergovernmental grants, special assessments, and other sources that are not restricted to enterprise operations or held in a trustee capacity.

2. **Proprietary Funds**, comprised of Enterprise Funds, and the Internal Service Fund. These funds account for enterprise activities which are self-supported by user charges or fees.

3. **Fiduciary Funds**, comprised of Trust Funds and the Agency Fund. These funds account for assets held by the city in a trustee capacity or as an agent for individuals or organizations.

1991 BUDGET SUMMARY

BY FUND GROUPS

The City of Atlanta's budget is subdivided into a set of funds and fund groups which account for City revenues and expenditures by source and application. The three fund groups are Governmental, Proprietary, and Fiduciary.

The 1991 Adopted Budget for all funds totals $1,430,486,942 which is a 2.17% increase over the 1990 total of $1,400,053,526, as depicted below:

Fund Group	1990 Budget	1991 Budget	Total Increase (Decrease)	% Increase (Decrease)
Governmental	439,467,842.36	452,008,766.87	12,540,924.50	2.85
Proprietary	939,272,870.84	959,304,192.44	20,031,321.60	2.13
Fiduciary	21,312,813.01	19,173,983.63	(2,138,829.38)	(10.04)
TOTAL	1,400,053,526.21	1,430,486,942.94	30,433,416.73	2.17

The Governmental Funds budget reflects a 2.85% increase over 1990, which results mainly from growth in the General Fund. The General Fund has increased 3.4% due to rising costs for salaries and employee benefits plus public safety improvements, most of which were offset by reductions totaling nearly $9.0 million.

The Proprietary Funds' budget for 1991 is 2.13% above the 1990 budget, the result of a 6% gain in aviation funds partially offset by a decline in water and sewerage capital funds.

The reduction in the budget of the Fiduciary Funds of 10.04% from last year is due to increased expenditures for capital projects in 1990, which reduced fund balances available for 1991.

1991 BUDGET SUMMARY

ALL FUNDS

SUMMARY OF 1991 ANTICIPATIONS

MAJOR ACCOUNT GROUP:	GOVERNMENTAL FUNDS	PROPRIETARY FUNDS	FIDUCIARY FUNDS	TOTAL
Property Taxes	110,897,941.46	-	-	110,897,941.46
Other Taxes	126,962,573.46	-	-	126,962,573.46
Licenses and Permits	30,514,127.65	-	-	30,514,127.65
Intergovernmental Revenues	44,093,851.33	60,913,983.75	6,842,924.36	111,850,759.44
Charges for Services	35,598,383.73	148,597,150.00	915.95	184,196,449.68
Fines and Forfeits	10,169,058.49	-	-	10,169,058.49
Miscellaneous Revenues	4,957,405.16	124,370,277.18	160,632.03	129,488,314.37
Sales, Recoveries and Other Financing Sources	15,204,016.00	95,185,043.09	-	110,389,059.09
Total Estimated Receipts	378,397,357.28	429,066,454.02	7,004,472.34	814,468,283.64
Cash and Securities Available January 1, 1991	73,611,409.59	530,237,738.42	12,169,511.29	616,018,659.30
GRAND TOTAL - ALL FUNDS	452,008,766.87	959,304,192.44	19,173,983.63	1,430,486,942.94

SUMMARY OF 1991 APPROPRIATIONS

Personnel Expenses	227,744,472.30	88,526,584.56	1,011,583.94	317,282,640.80
Other Current Operating Exp.	68,279,496.04	115,044,358.74	7,240,077.41	190,563,932.19
Internal Service Expense	22,282,368.77	20,948,191.47	24,660.40	43,255,220.64
Intergovernmental and Interfund Payments	55,674,381.98	1,805,000.00	5,489,706.73	62,969,088.71
Capital Expenses	26,364,644.49	226,667,610.39	3,453,477.49	256,485,732.37
Debt Service Expense	-	157,652,700.45	.30	157,652,700.75
Reserve for Appropriation	51,663,403.29	348,659,746.83	1,954,477.36	402,277,627.48
GRAND TOTAL - ALL FUNDS	452,008,766.87	959,304,192.44	19,173,983.63	1,430,486,942.94

1991 BUDGET SUMMARY

BY DEPARTMENT

DEPARTMENT/AGENCY	GOVERNMENTAL	PROPRIETARY	FIDUCIARY	TOTAL
City Council	3,058,039.00	-	1,197.61	3,059,236.61
Office of Mayor	2,593,976.97	-	8,828.46	2,602,805.43
Chief of Staff and Reporting Offices	2,963,215.34	-	5,373,525.81	8,336,741.15
Executive Officers and Misc. Offices	1,772,490.90	9,102,124.00	726,382.51	11,600,997.41
Administrative Services	15,996,043.83	32,108,108.57	3,433,635.32	51,537,787.72
Law	2,620,050.41	37,245,272.77	18,475.96	39,883,799.14
Finance	11,444,951.57	889,062.50	4,336,060.16	16,670,074.23
Tax Assessors	3,369,397.00	-	-	3,369,397.00
Planning and Development	6,961,215.96	-	67.99	6,961,283.95
Housing	27,772,316.54	-	1,097,841.09	28,870,157.63
Public Works	62,523,621.41	31,024,109.49	152,256.52	93,699,987.42
Parks, Recreation & Cultural Affairs	35,700,931.94	739,292.00	625,321.40	37,065,545.34
Personnel and Human Resources	3,917,868.00	31,491.00	23,418.99	3,972,777.99
Water & Pollution Control	5,434.90	213,362,400.76	1,904,745.62	215,272,581.28
Aviation	-	109,639,087.05	-	109,639,087.05
Judicial Agencies	9,232,348.00	-	1,359,485.83	10,591,833.83
Fire	45,090,797.74	11,261,250.95	-	56,352,048.69
Police	88,746,258.00	6,219,549.69	107,586.36	95,073,394.05
Corrections	15,232,533.65	-	-	15,232,533.65
Non-Departmental	113,007,275.71	507,682,443.66	5,154.00	620,694,873.37
GRAND TOTAL - ALL FUNDS	452,008,766.87	959,304,192.44	19,173,983.63	1,430,486,942.94

1991 CITY OF ATLANTA BUDGET
$1,430,486,943

GOVERNMENTAL FUNDS
$452,008,767

- GENERAL FUND $346,392,985
- SPECIAL REVENUE FUNDS $41,238,304
- CAPITAL PROJECTS FUNDS $29,211,096
- DEBT SERVICE FUNDS $32,918,148
- SPECIAL ASSESSMENT FUNDS $2,248,234

PROPRIETARY FUNDS
$959,304,192

- AVIATION FUNDS $554,270,404
- WATER & SEWERAGE FUNDS $350,781,706
- PARKS FACILITIES FUNDS $3,999,732
- INTERNAL SERVICE FUND $40,783,821
- UNDERGROUND ATLANTA FACILITIES FUND $9,468,535

FIDUCIARY FUNDS
$19,173,984

- TRUST FUNDS $12,525,028
- AGENCY FUNDS $6,648,956

1991 GOVERNMENTAL FUNDS BUDGET

The Governmental Funds group is one of the three fund groups in the City's budget. These funds account for those transactions that are supported with general taxation, intergovernmental grants, special assessments, and other sources that are not restricted to enterprise operations or held in a trustee capacity.

The General Fund, which is the largest of this fund group, accounts for general tax revenues and for the provision of basic city services, such as police and fire services, solid waste pickup and disposal, and parks and leisure services.

The Special Revenue Funds (currently comprised of the Community Development Block Grants and various intergovernmental grants) account for grants from outside agencies, which are designated by law or policy for specific purposes.

The Capital Projects Funds include the Annual Bond Fund and the 1987-1990 Bond Project Funds. The Annual Bond Fund accounts for all General Obligation Bonds issued through 1986 under the city's authority to issue $8 million in bonds annually without separate voter approval. Since 1987, separate funds have been established for each annual bond issue. Also in the governmental funds Capital Projects group is the Park Improvement Fund, whose income stems primarily from a special tax levy restricted to capital improvements of park facilities. Beginning this year, the General Government Capital Outlay Fund was established to account for all general government capital expenditures other than those funded from the annual general obligation bonds. Funds for the Capital Project Funds group are used for the acquisition, development, and improvement of governmental fixed assets.

The Debt Service Fund has been established to account for the accumulation and disbursement of principal and interest on long term general obligation municipal debt and is financed by a dedicated tax levy and interest income. In accordance with the change in the fund structure for the annual general obligation bonds previously mentioned, separate sinking funds have been established for each issue from 1987-1989; the 1990 issue is accounted for in the Bond Sinking Fund as will subsequent issues.

The Special Assessment Fund accounts for the accumulation and expenditure of resources for various public improvements such as sidewalks, curbs and gutters which are financed through assessments to individual property owners.

	1990 BUDGET	1991 BUDGET	TOTAL INC/(DEC)	% INC/(DEC)
General Fund	335,000,772.00	346,392,984.70	11,392,212.70	3.40
Special Revenue Funds:				
Intergovernmental Grant Fund	26,151,628.02	25,950,856.36	(200,771.66)	(0.77)
Community Development Fund	14,462,432.88	15,287,447.71	825,014.83	5.70
Sub Total	40,614,060.90	41,238,304.07	624,243.17	1.54
Capital Projects Funds:				
Annual Bond Fund	8,680,927.82	6,798,630.26	(1,882,297.56)	(21.68
Parks Improvement Fund	8,933,742.10	8,354,767.00	(578,975.10)	(6.48)
1987 Bond Project Fund	1,108,876.05	1,139,177.93	30,301.88	2.73
1988 Bond Project Fund	3,335,788.99	423,865.84	(2,911,923.15)	(87.29)
1989 Bond Project Fund	6,800,961.20	3,251,722.09	(3,549,239.11)	(52.19)
1990 Bond Project Fund	-	7,390,264.50	7,390,264.50	N/A
General Government Capital Outlay Fund	-	1,852,668.16	1,852,668.16	N/A
Sub Total	28,860,296.16	29,211,095.78	350,799.62	1.22
Debt Service Funds:				
Bond Sinking Fund	30,044,638.78	29,839,897.91	(204,740.87)	(0.68)
1987 Bond Sinking Fund	766,901.17	753,500.00	(13,401.17)	(1.75)
1988 Bond Sinking Fund	597,600.00	597,600.00	-	-
1989 Bond Sinking Fund	540,000.00	540,000.00	-	-
1989 Refunding Bond Fund	972,949.60	1,187,150.00	214,200.40	22.02
Sub Total	32,922,089.55	32,918,147.91	(3,941.64)	0.01
Special Assessment Fund	2,070,623.75	2,248,234.41	177,610.66	8.57
GRAND TOTAL - GOVERNMENTAL FUNDS	**439,467,842.36**	**452,008,766.87**	**12,540,924.51**	**2.85**

1991 BUDGET SUMMARY

GOVERNMENTAL FUNDS

DEPARTMENT/AGENCY	GENERAL	COMMUNITY DEVELOPMENT	INTER-GOVERNMENTAL	ANNUAL BOND	PARK IMPROVEMENT	BOND PROJECTS	BOND SINKING	SPECIAL ASSESSMENT	TOTAL
City Council	3,055,539	2,500	-	-	-	-	-	-	3,058,039
Office of Mayor	1,214,420	1,347,057	32,500	-	-	-	-	-	2,593,977
Chief of Staff & Reporting Offices	1,860,697	-	1,102,518	-	-	-	-	-	2,963,215
Executive Officer & Misc. Offices	1,628,438	-	32,243	111,810	-	-	-	-	1,772,491
Administrative Services	9,178,066	1,705,820	294,776	188,503		4,628,879	-	-	15,996,044
Law	2,601,398	18,652	-	-	-	-	-	-	2,620,050
Finance	8,369,052	2,641,811	-	375,031	-	59,058	-	-	11,444,952
Tax Assessors	3,369,397	-	-	-	-	-	-	-	3,369,397
Planning and Development	5,940,490	975,625	45,101	-	-	-	-	-	6,961,216
Housing	2,036,394	4,854,076	20,865,991	-	-	-	-	15,856	27,772,317
Public Works	55,154,871	957,130	2,979,155	2,757,569	-	339,719		335,177	62,523,621
Parks, Recreation & Cultural Affairs	24,482,709	2,624,460	159,442	22,504	8,344,217	67,600	-	-	35,700,932
Water & Pollution Control	-	-	5,435	-	-	-	-	-	5,435
Personnel & Human Resources	3,917,868	-	-	-	-	-	-	-	3,917,868
Judicial Agencies	9,232,348	-	-	-	-	-	-	-	9,232,348
Fire	44,699,469	-	-	391,329	-	-	-	-	45,090,798
Police	88,746,249	-	9	-	-	-	-	-	88,746,258
Corrections	14,063,553	160,315	433,687	-	-	574,979	-	-	15,232,534
Non-Departmental	66,842,027	-	-	2,951,885	10,550	8,387,463	32,918,148	1,897,202	113,007,275
GRAND TOTAL	346,392,985	15,287,446	25,950,857	6,798,631	8,354,767	14,057,698	32,918,148	2,248,235	452,008,767

1991 BUDGET
GOVERNMENTAL FUNDS

SUMMARY OF 1991 ESTIMATED RECEIPTS

MAJOR ACCOUNT GROUP	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	SPECIAL ASSESSMENT FUND	TOTAL
Property Taxes	98,740,558.00	-	3,599,388.88	8,557,994.58	-	110,897,941.46
Other Taxes	126,932,573.46	-	30,000.00	-	-	126,962,573.46
Licenses and Permits	30,514,127.65	-	-	-	-	30,514,127.65
Intergov. Revenue	3,487,607.00	40,606,244.33	-	-	-	44,093,851.33
Charges for Services	35,598,383.73	-	-	-	-	35,598,383.73
Fines and Forfeits	10,169,058.49	-	-	-	-	10,169,058.49
Misc.Revenues	2,756,757.54	29,500.00	-	-	2,171,147.62	4,957,405.16
Other Financing Sources	10,612,786.00	-	-	4,591,230.00	-	15,204,016.00
Total Est. Receipts	318,811,851.87	40,635,744.33	3,629,388.88	13,149,224.58	2,171,147.62	378,397,357.28
Cash and Securities, Available Jan. 1, 1991	27,581,132.83	602,559.74	25,581,706.90	19,768,923.33	77,086.79	73,611,409.59
GRAND TOTAL	346,392,984.70	41,238,304.07	29,211,095.78	32,918,147.91	2,248,234.41	452,008,766.87

SUMMARY OF 1991 APPROPRIATIONS

Personnel Expenses	226,496,493.00	515,623.78	732,355.52	-	-	227,744,472.30
Other Current Operating Expenses	41,545,816.00	21,729,861.99	1,908,037.55	3,078,750.00	17,030.50	68,279,496.04
Internal Service Exp.	21,969,648.00	310,679.10	2,041.67	-	-	22,282,368.77
Intergovernmental and Interfund Payments	39,230,887.00	4,760.28	6,927,164.70	9,511,570.00	-	55,674,381.98
Capital Expenses	9,384,249.00	3,563,536.50	13,082,857.34	-	334,001.65	26,364,644.49
Reserve for Appr.	7,765,891.70	15,113,842.42	6,558,639.00	20,327,827.91	1,897,202.26	51,663,403.29
GRAND TOTAL	346,392,984.70	41,238,304.07	29,211,095.78	32,918,147.91	2,248,234.41	452,008,766.87

CITY OF ATLANTA

GENERAL FUND REVENUES (1986-1990)

Actual Receipts
(In Millions)

	1986	% TOTAL	1987	% TOTAL	1988	% TOTAL	1989	% TOTAL	1990	% TOTAL
Taxes	157.3	63.9	178.3	68.1	193.6	67.2	209.6	68.0	226.1	68.7
% Change	+7.9		+13.4		+8.6		+13.4		+7.9	
Licenses &Permits	25.7	10.5	29.0	11.1	30.3	10.5	31.1	10.1	32.1	9.7
% Change	+2.0		+12.9		+4.5		+12.9		+3.2	
Intergovernmental	3.5	1.4	3.6	1.4	3.2	1.1	3.5	1.1	3.5	1.1
% Change	+14.5		+4.1		-12.5		+4.1		0.0	
Charges for Services	22.3	9.0	23.3	8.9	31.9	11.1	32.3	10.5	35.1	10.7
% Change	- 0.4		+4.7		+36.9		+4.7		+8.7	
Fines & Penalties	6.9	2.8	7.5	2.8	8.7	3.0	10.7	3.5	11.2	3.4
% Change	+10.6		+8.3		+16.0		+8.3		+4.7	
Miscellaneous Revenue	6.0	2.4	5.1	2.0	5.5	1.9	7.2	2.3	7.0	2.1
% Change	-21.4		-14.7		+7.8		-14.7		-2.8	
Sales, Recoveries & Other Financing Sources	24.6	10.0	14.8	5.7	14.9	5.2	14.0	4.5	14.1	4.3
% Change	-3.7		-40.0		+1.0		-40.0		+1.0	
Total	246.2	100.0	261.6	100.0	288.1	100.0	308.4	100.0	329.1	100.0
% Change	+4.4		+6.2		+10.1		+7.0		+6.7	

TAXES
(in millions)

SOURCE:		1986 ACTUAL	1986 % TOTAL	1987 ACTUAL	1987 % TOTAL	1988 ACTUAL	1988 % TOTAL	1989 ACTUAL	1989 % TOTAL	1990 ACTUAL	1990 % TOTAL
Taxes:	Property	63.5	25.8	77.9	29.8	88.8	30.8	93.0	30.1	101.3	30.6
	Sales	44.9	18.2	48.1	18.4	51.0	17.7	52.3	17.0	53.5	16.4
	Other	48.9	19.9	52.3	20.0	53.8	18.7	64.3	20.8	71.3	21.7
	Total Taxes	157.3	63.9	178.3	68.2	193.6	67.2	209.6	67.9	226.1	68.7
Other Categories		88.9	36.1	83.3	31.8	94.5	32.8	98.8	32.1	103.0	31.3
Total		246.2	100.0	261.6	100.0	288.1	100.0	308.4	100.0	329.1	100.0

Income from taxes is the City's largest revenue source, currently exceeding 68.7% of total revenue. Tax revenues have grown steadily as a portion of total revenue increasing from under 63.9% in 1986 to 68.7% in 1990.

Property taxes continues to constitute the greatest percentage of all taxes collected. In recent years, the sales tax income has declined as a percentage of total taxes while property taxes has grown, peaking at nearly 31% in 1988. Revenue from other taxes has remained relatively steady as a percentage of total taxes ranging from almost 19% to nearly 22% over the five year period.

CITY OF ATLANTA

GENERAL FUND REVENUES (1986-1990)

LICENSES AND PERMITS
(in millions)

SOURCE:	1986 ACTUAL	1986 % TOTAL	1987 ACTUAL	1987 % TOTAL	1988 ACTUAL	1988 % TOTAL	1989 ACTUAL	1989 % TOTAL	1990 ACTUAL	1990 % TOTAL
Gen. Business Licenses	18.6	72.4	19.2	66.2	20.1	66.3	20.2	64.7	20.8	64.6
Other	7.1	27.6	9.8	33.8	10.2	33.7	11.0	35.3	11.4	35.4
Total	25.7	100.0	29.0	100.0	30.3	100.0	31.2	100.0	32.2	100.0

Licenses and Permits represents the third largest revenue source by category. This source constitutes approximately 9.8% of total receipts and has experienced an average annual percentage increase of nearly 6% the last five years. General business licenses represents approximately 65% of total receipts in this category. Revenue from the other license category has been growing as a percentage of this revenue category, ranging from around 28% in 1986 to over 35% in 1989, due to a higher aggregate growth rate than for general business licenses.

INTERGOVERNMENTAL REVENUE
(in millions)

SOURCE:	1986 ACTUAL	1986 % TOTAL	1987 ACTUAL	1987 % TOTAL	1988 ACTUAL	1988 % TOTAL	1989 ACTUAL	1989 % TOTAL	1990 ACTUAL	1990 % TOTAL
State of Georgia - Aid	2.1	60.0	2.1	58.3	2.1	67.7	2.1	60.0	2.1	60.0
F.C. Share - Zoo	1.0	28.6	1.0	27.8	.8	25.8	.8	22.8	1.4	40.0
All Other	.4	11.4	.5	13.9	.2	6.5	.7	17.2	-	-
Total	3.5	100.0	3.6	100.0	3.1	100.0	3.5	100.0	3.5	100.0

The support of the City's General Fund from Intergovernmental Revenue over the last five years has been small, never representing more than 1.6% of total receipts.

CITY OF ATLANTA

GENERAL FUND REVENUES (1986-1990)

CHARGES FOR SERVICES
(in millions)

SOURCE:	1986 ACTUAL	1986 % TOTAL	1987 ACTUAL	1987 % TOTAL	1988 ACTUAL	1988 % TOTAL	1989 ACTUAL	1989 % TOTAL	1990 ACTUAL	1990 % TOTAL
Sanitary Services	17.8	79.8	19.8	85.0	25.6	80.0	27.0	83.6	29.4	83.8
Golf Fees	.4	1.8	-	-	-	-	-	-	-	-
All Other	4.1	18.4	3.5	15.0	6.2	19.5	5.3	16.4	5.7	16.2
Total	22.3	100.0	23.3	100.0	31.8	100.0	32.3	100.0	35.1	100.0

Revenues from Charges for Services represents the second largest revenue category and has reflected an average annual percentage increase of 12% during the last five years primarily due to sanitary service rate increases each of the last four years. The rate increases amounted to approximately 12.5% annually. Receipts derived from sanitary services represent approximately 83% of total receipts in this category.

FINES AND FORFEITS
(in millions)

SOURCE:	1986 ACTUAL	1986 % TOTAL	1987 ACTUAL	1987 % TOTAL	1988 ACTUAL	1988 % TOTAL	1989 ACTUAL	1989 % TOTAL	1990 ACTUAL	1990 % TOTAL
Traffic and Parking	6.0	87.0	6.5	87.8	8.0	91.9	9.7	90.6	9.4	84.7
All Other	.9	13.0	.9	12.2	.7	8.1	1.0	9.4	1.7	15.3
Total	6.9	100.0	7.4	100.0	8.7	100.0	10.7	100.0	11.1	100.0

Revenues from Fines and Forfeits have yielded an average annual percentage growth of 12.6% for the last five years. This category accounts for approximately 3.4% of total General Fund revenue. Most of these receipts are derived from traffic and parking fines.

CITY OF ATLANTA

GENERAL FUND REVENUES (1986-1990)

MISCELLANEOUS REVENUE
(in millions)

SOURCE:	1986 ACTUAL	1986 % TOTAL	1987 ACTUAL	1987 % TOTAL	1988 ACTUAL	1988 % TOTAL	1989 ACTUAL	1989 % TOTAL	1990 ACTUAL	1990 % TOTAL
Interest Earnings	3.0	50.0	2.6	51.0	2.9	52.7	4.5	62.5	3.4	48.6
Rental Income	2.1	35.0	1.9	37.3	1.5	27.3	1.5	20.8	1.8	25.7
All Other	.9	15.0	.6	11.7	1.1	20.0	1.2	16.7	1.8	25.7
Total	6.0	100.0	5.1	100.0	5.5	100.0	7.2	100.0	7.0	100.0

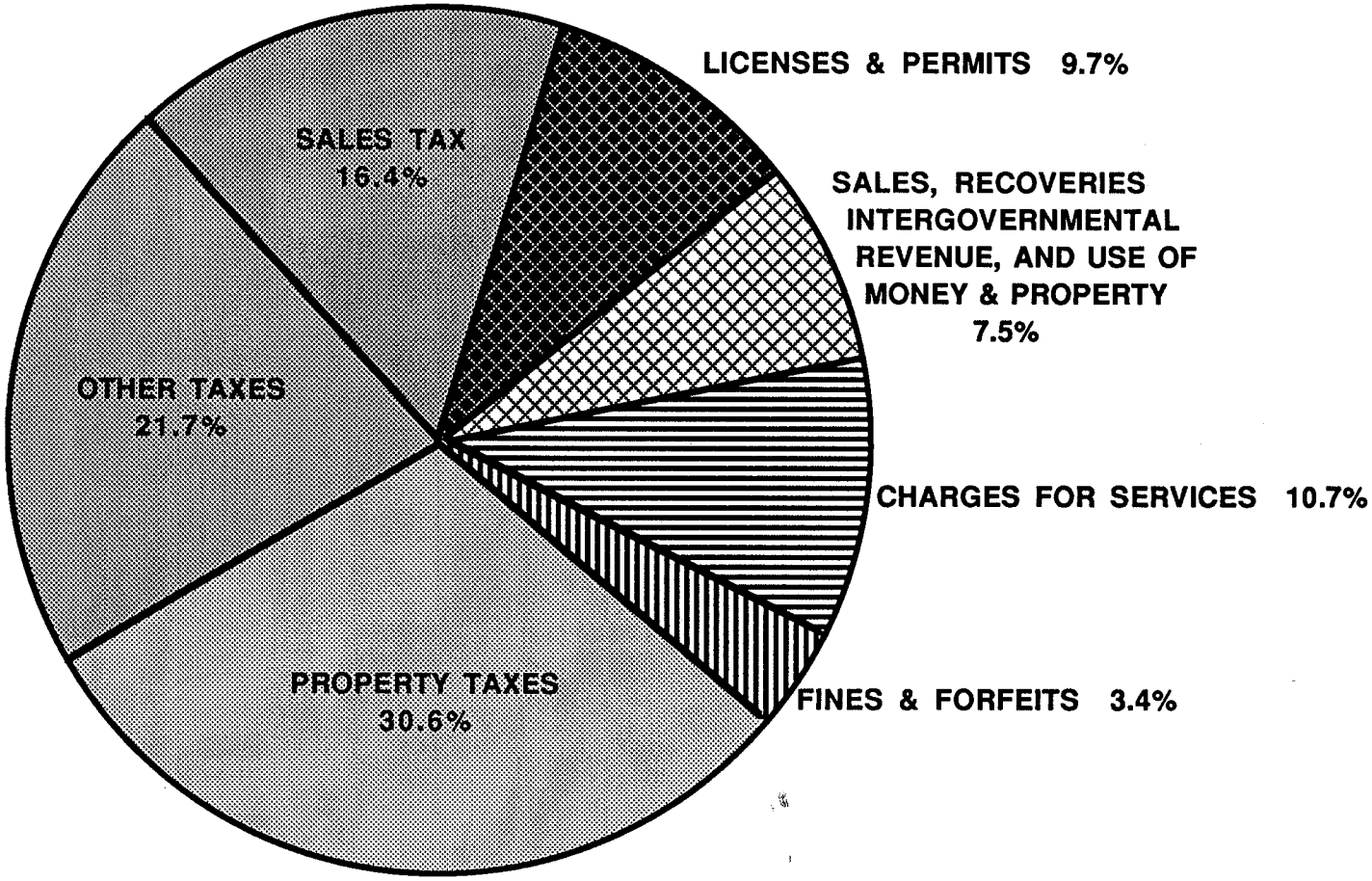
Most of the revenue in the miscellaneous category is derived from income from interest earnings and rental of city property. Revenue levels have fluctuated since 1986 primarily due to receipts derived from interest earnings which have been affected by changes in interest rates and the amount of funds available to invest.

SALES, RECOVERIES AND OTHER FINANCING SOURCES
(in millions)

SOURCE:	1986 ACTUAL	1986 % TOTAL	1987 ACTUAL	1987 % TOTAL	1988 ACTUAL	1988 % TOTAL	1989 ACTUAL	1989 % TOTAL	1990 ACTUAL	1990 % TOTAL
Recovery - Fringe Benefits	17.6	71.5	6.1	41.2	1.2	8.1	1.1	7.9	1.1	7.9
Indirect Cost - Reimb.	5.7	23.2	8.0	54.1	11.1	74.5	10.5	75.0	9.7	69.3
Sale of Equipment	.8	3.3	.4	2.7	.8	5.4	0.9	6.4	2.0	14.3
All Other	.5	2.0	.3	2.0	1.8	12.0	1.5	10.7	1.2	8.5
Total	24.6	100.0	14.8	100.0	14.9	100.0	14.0	100.0	14.0	100.0

For the four year period since 1986 overall receipts from Sales, Recoveries and Other Financing Sources were stable, reflecting little or no gains. The substantial decrease from 1986 to 1987 was mainly due to a change in accounting procedures.

1990 GENERAL FUND REVENUES



1991 GENERAL FUND REVENUES

ANTICIPATIONS

Under the City of Atlanta's Charter, revenue anticipated in any individual revenue category in any budget year cannot exceed 99 percent of the actual collection in the previous year unless a rate increase has been enacted. Consequently, most revenue categories show lower 1991 anticipation levels than actual 1990 collections. This restriction in revenue estimating typically results in receipts exceeding anticipations in most categories, and serves to provide the city with a sound financial condition.

Revenues anticipated for 1991, coupled with the cash and securities available at the beginning of the year equal the total General Fund appropriations of $346,392,984.70.

	1990 Actual	1991 Anticipations	Increase (Decrease)	% Change
Taxes	226,132,876.13	225,673,131.46	(459,744.67)	(.20)
Licenses and Permits	32,160,215.48	30,514,127.65	(1,646,087.83)	(5.12)
Intergovernmental Revenue	3,543,635.89	3,487,607.00	(56,028.88)	(1.58)
Charges for Services	35,128,521.15	35,598,383.73	469,862.58	1.34
Fines and Forfeits	11,090,584.30	10,169,058.49	(921,525.81)	(8.31)
Miscellaneous Revenues	6,952,763.55	2,756,757.54	(4,196,006.01)	(60.35)
Sales, Recoveries and Other Financing Sources	14,043,535.64	10,612,786.00	(3,430,749.64)	(24.43)
Sub Total	329,052,132.14	318,811,851.87	(10,240,280.27)	(3.11)
Cash and Securities Available January 1, 1991		27,581,132.83		
TOTAL - GENERAL FUND RECEIPTS		346,392,984.70		

Taxes

The millage rate for general government services and public education support for 1991 is 14.04 mills compared to 13.08 mills in 1990 or an increase of .96 mills. Anticipations are established at 99.8% of 1990 actual receipts.

Licenses and Permits

Overall revenue from licenses and permits are anticipated at 94% of the prior year's actual collections. The traditional 90% anticipation levels for various construction permits was reduced to 85% levels due to recent slow down in the construction industry. General business licenses, which comprises nearly 65% of the expected income for this total category, is anticipated at 98% of last year's receipts.

Intergovernmental Revenues

Revenue from intergovernmental agreements is anticipated at 98% of last year's actual receipts. This rate of anticipation level is higher than fiscal year 1990 due to additional revenue expected from Fulton County for its share of support associated with housing trust bonds.

1991 GENERAL FUND REVENUES

Charges for Services

Anticipations for 1991 are 101.3% of 1990 receipts due to a newly enacted increase in E-911 charges expected to generate $2.5 million. This ratio of anticipations is slightly lower than previous years due to the absence of a sanitary service rate increase. For the last four years, there has been a rate increase of approximately 12.5% annually (1987-1990).

Fines and Forfeits

This category's anticipations are established at nearly 91% of last year's receipts. Traffic and parking fines and general fines constitute over 90% of the total revenue in this category, and anticipations are normally established between 90% and 95% of the prior year's income due to the unpredictability associated with forecasting these collections.

Miscellaneous Revenues

This category includes income from interest earnings on city funds, and due to the fluctuations in this source, it is traditionally anticipated at a low level in comparison to prior year's actual receipts.

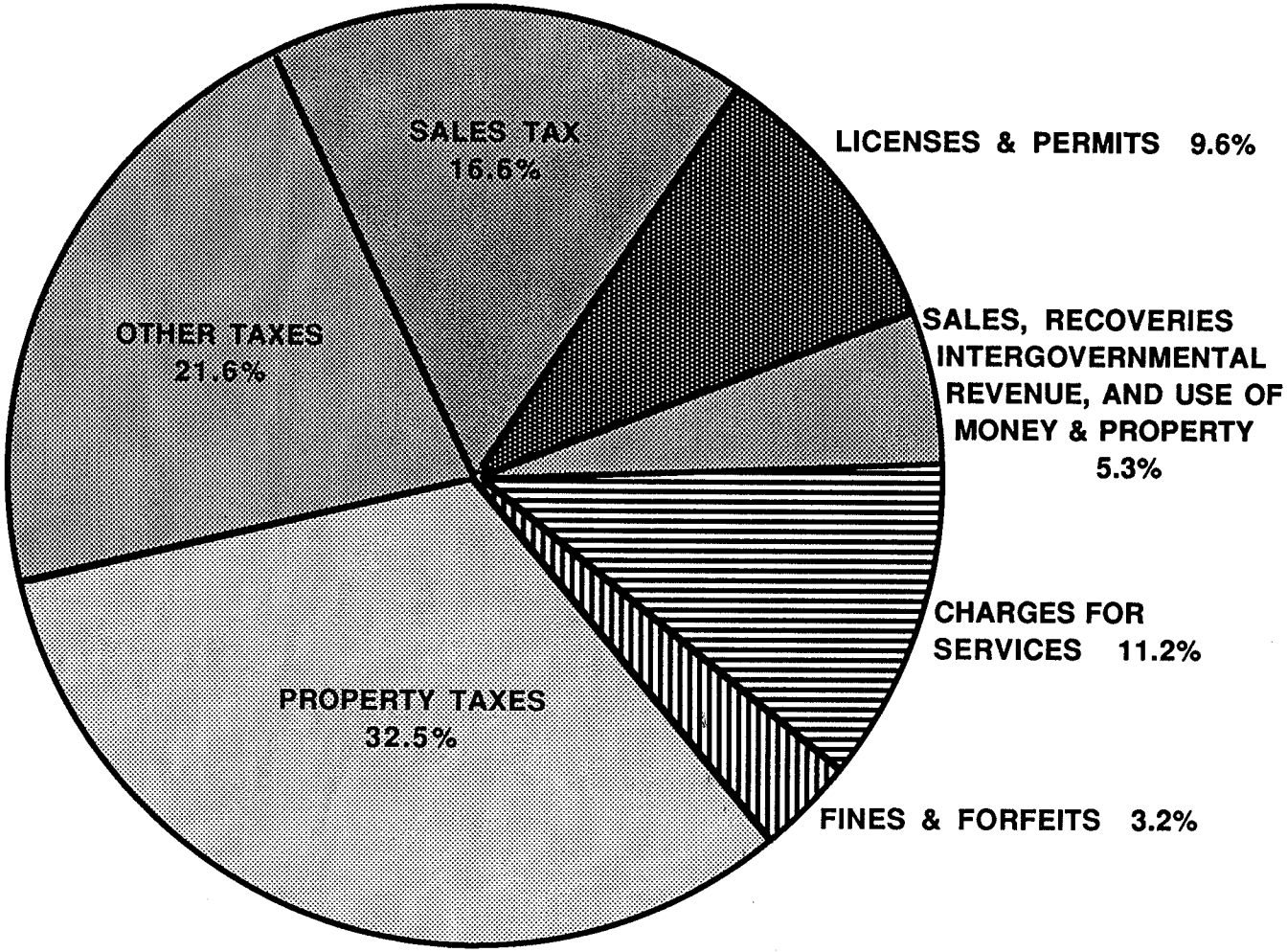
Sales, Recoveries and Other Financing Sources

Anticipations for 1991 are established at 75% of last year's collections. This rate of anticipation is lower than 1990 because certain 1990 revenues applicable to the sale of surplus equipment was non-recurring and thus inflated 1990 revenues in this category.

1991 ANTICIPATIONS VS. PRIOR YEAR'S ACTUAL RECEIPTS

Revenue By Source	1990 Actual	% of Total	1991 Anticipations	% of Total
Property Taxes:				
Tangible Property Tax	95,650,109.49		98,740,558.00	
Intangible Property Tax	5,634,330.45		4,025,318.48	
Interest on Taxes	1,676,560.08		971,035.00	
	102,961,000.02	31.29	103,736,911.48	32.54
Other Taxes:				
Tax on Public Utilities	23,793,379.20		23,555,445.41	
Tax on Insurance Premiums	13,969,222.33		13,829,530.00	
Tax on Alcoholic Beverages	10,633,923.51		10,527,584.00	
Hotel Motel Gross Receipts Tax	18,933,173.95		18,743,842.21	
Alcoholic Beverages By-the-Drink Tax	2,315,039.38		2,287,952.00	
Sales Tax	53,527,137.74		52,991,866.36	
	123,171,876.11	37.43	121,936,219.98	38.25
Licenses and Permits:				
General Business Licenses	27,242,726.09		26,495,522.43	
Construction Permits	4,432,019.59		3,767,155.00	
Other	485,469.80		251,450.22	
	32,160,215.48	9.77	30,514,127.65	9.57
Intergovernmental Revenue	3,543,635.89	1.08	3,487,607.00	1.09
Charges for Services:				
Fulton County Tax Assessors	1,079,821.64		1,069,022.00	
Zoning Related	139,825.00		125,842.50	
Services to Others	66,187.00		-	
Sale of Material	363,915.42		307,567.00	
Service to Other Agencies	875,337.12		3,334,210.00	
Protective Inspections	814,024.23		600,250.68	
Highways and Streets Services	550,916.47		437,738.24	
Parking Meters	133,686.19		80,212.00	
Sanitary Services	29,395,504.09		28,118,972.50	
Recreation Fees	241,813.12		217,631.81	
Other	1,467,490.87		1,306,937.00	
	35,128,521.15	10.68	35,598,383.73	11.17
Fines and Forfeits:				
Court Fines	10,450,255.17		9,875,446.09	
Forfeitures	640,329.13		293,612.40	
	11,090,584.30	3.37	10,169,058.49	3.19
Miscellaneous Revenues	6,952,763.55	2.11	2,756,757.54	0.86
Other Financing Sources:				
Sale of Property	2,571,667.68		821,070.00	
Recoveries	11,471,867.96		9,791,716.00	
	14,043,535.64	4.27	10,612,786.00	3.33
Total Receipts & Anticipations	329,052,132.14	100.00%	318,811,851.87	100.00%
Cash and Securities Available January 1, 1991			27,581,132.83	
GRAND TOTAL- GENERAL FUND BUDGET			346,392,984.70	

1991 GENERAL FUND REVENUES
(ESTIMATED)



CITY OF ATLANTA
1991 BUDGET
1A01 - GENERAL FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1989 Receipts	1990 Receipts	1991 Anticipations
TAXES:				
611101	Taxes, Current Property	82,532,896.01	89,644,424.50	94,987,980.00
611102	Taxes, Current Year Intangible Property	445,353.46	2,063,469.22	1,857,122.30
611103	Taxes, Real Estate Transactions	1,264,917.82	1,344,539.14	1,210,085.00
611104	Taxes, Intangible Record	2,180,273.89	1,989,629.09	1,790,666.18
611201	Taxes, Prior Year Property	4,397,650.81	4,661,145.85	2,542,493.00
611202	Taxes, Prior Year Intangible Property	609,302.68	1,581,232.14	377,530.00
612102	Taxes, Local Option Sales	52,317,492.53	53,527,137.74	52,991,866.36
613101	Taxes, Public Utility Franchise	22,689,641.68	23,793,379.20	23,555,445.41
613201	Taxes, Insurance Premium	13,174,830.09	13,969,222.33	13,829,530.00
613301	Taxes, Alcoholic Beverage	10,248,154.56	10,633,923.51	10,527,584.00
613302	Taxes, Alcoholic Beverage By-Drink	2,067,215.80	2,315,039.38	2,287,952.00
613401	Taxes, Hotel/Motel Occupancy	16,177,725.77	18,933,173.95	18,743,842.21
614101	Taxes, Interest on	1,112,213.39	1,242,657.62	671,035.00
614201	Taxes, Penalties On	378,535.91	433,902.46	300,000.00
	Total Taxes	209,596,204.40	226,132,876.13	225,673,131.46
LICENSES AND PERMITS:				
621101	Licenses, Beer and Wine	954,475.00	931,470.00	866,267.10
621102	Licenses, Whiskey	411,320.00	455,854.00	423,944.22
621103	Licenses, Pouring	2,536,790.00	2,659,650.00	2,473,474.50
621201	Licenses, General Business	20,213,229.02	20,835,794.41	20,419,078.52
621202	Licenses, Financial Institutions	1,038,030.23	977,604.53	958,052.00
621301	Licenses, General Professional	1,393,994.98	1,382,353.15	1,354,706.09
621302	Licenses, Bus Operator	1,100.00	-	-
622101	Permits, Building	2,482,457.61	2,236,109.19	1,900,693.00
622102	Permits, HVAC	445,911.60	601,976.38	511,680.00
622103	Permits, Plumbing	544,381.60	633,308.75	538,312.00
622104	Permits, Electrical	816,451.37	960,553.27	816,470.00
622105	Permits, Fire Occupancy	81,842.14	100,007.72	85,006.00
622201	Permits, Car for Hire	98,253.40	109,747.03	87,797.62
622202	Permits, Wrecker	8,528.00	-	-
622203	Permits, Commercial Parking	33,320.00	30,152.25	24,121.80
622301	Permits, Signs	31,918.15	68,156.00	54,524.80
622302	Permits, Solicitation	17.50	1,644.00	-
622303	Permits, Festival	12,270.00	14,600.00	-
622304	Permits, Close St./Sidewalk	78,781.00	158,784.80	-
622305	Permits, Land Disturbance	-	2,450.00	-
	Total Licenses and Permits	31,183,071.60	32,160,215.48	30,514,127.65

CITY OF ATLANTA
1991 BUDGET
1A01 - GENERAL FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1989 Receipts	1990 Receipts	1991 Anticipations
INTERGOVERNMENTAL REVENUE:				
631201	Federal Shared Revenues	562.50	-	-
632101	State Grants/Entitlements	139,774.62	2,979.58	-
632201	State Shared Revenues	2,118,467.39	2,116,883.39	2,043,321.00
633201	Local Shared Revenues	1,251,495.12	1,423,772.92	1,444,286.00
	Total Intergovernmental Revenue	3,510,299.63	3,543,635.89	3,487,607.00
CHARGES FOR SERVICES:				
641101	Court Cost, Fees and Charges	-	60.25	-
641102	Tax Assessor, Fulton County	1,883,322.02	1,079,821.64	1,069,022.00
641103	Fees, Returned Checks	10,896.44	9,997.77	-
641105	Fees, Special Non-Recurring	80,861.19	-	-
641106	Election Qualifying Fees	47,187.48	5,280.00	-
641201	Rezoning Petitions	58,362.59	76,725.00	69,052.50
641202	Zoning Appeals	42,230.00	63,100.00	56,790.00
641203	Subdivision Filing Fees	14,250.00	11,125.00	-
641301	Garnishment Fees	19,375.00	12,155.00	-
641304	Telephone Usage	13,446.01	42,907.02	-
641401	Maps, Codes, Records	387,948.01	342,443.18	307,567.00
641402	Paper for Recycling	1,887.55	11,504.68	-
641403	Junk	3,941.02	9,967.56	-
642101	Police Service, Fulton County	68,502.99	63,574.10	57,216.00
642102	Police Service, Atlanta Housing Authority	156,504.87	160,435.88	152,414.00
642103	Police Service, Atlanta Board of Education	685,256.25	533,552.14	522,880.00
642105	Police Service, Burglar Alarm	-	117,775.00	101,700.00
642106	E911 Maintenance Fee	-	-	2,500,000.00
642311	Police Inspection Fees	562,132.67	600,118.00	540,106.20
642312	Street/Sidewalk/Curb/Drive Inspection	160,586.73	128,079.03	-
642321	Liquor License, Fire Inspection	8,700.00	11,200.00	-
642322	Liquor License, Building Inspection	8,225.00	7,100.00	-
642331	Occupancy Certificates	75,065.00	66,827.20	60,144.48
642332	Owner Requested Housing Inspection	1,220.00	700.00	-
643101	Streets/Sidewalk/Curbs, Current	203,475.69	486,375.82	437,738.24
643102	Streets/Sidewalk/Curbs, Prior	5,002.85	24,136.65	-
643103	Fees, Subdivision Plan Review	-	10,597.50	-
643104	Fees, Inspections, Curbs/Paving	-	29,806.50	-
643201	Parking Meters	219,961.10	133,686.19	80,212.00
643301	Sanitary Service, Current	22,872,810.49	25,472,593.64	25,217,867.70
643302	Sanitary Service, Prior	1,891,669.37	2,438,177.55	2,147,758.00
643303	Sanitary Service Surcharge, Commercial	193,382.29	167,963.72	151,167.00
643304	Sanitary Service Surcharge, Residential	9,764.20	2,422.00	2,179.80
643305	Incinerator/Landfill Disposal	2,027,940.63	1,314,347.18	600,000.00
644101	Fees, Golf	116,265.61	132,406.18	119,165.56
644102	Fees, Swimming	17,359.92	21,864.29	19,677.86
644103	Fees, Tennis	52,333.10	87,542.65	78,788.39
647401	Administrative Services, WPC	105,329.98	365,703.67	329,133.00
647402	Engineering Services, WPC	305,725.35	1,086,449.16	977,804.00
	Total Charges for Services	32,310,921.40	35,128,521.15	35,598,383.73

CITY OF ATLANTA
1991 BUDGET
1A01 - GENERAL FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1989 Receipts	1990 Receipts	1991 Anticipations
FINES AND FORFEITS:				
651101	Traffic and Parking Fines	9,660,540.52	9,404,328.63	8,934,112.20
651201	General Fines	572,384.30	1,045,926.54	941,333.89
652101	Unclaimed Money, Prisoner	350,234.75	240,379.00	-
652102	Unclaimed Articles	36,882.82	32,934.50	-
652103	Bonds Forfeited/Collected	52,597.00	300,543.00	240,434.40
652104	FIFA Costs and Penalties	47,830.31	66,472.63	53,178.00
	Total Fines and Forfeits	10,720,469.70	11,090,584.30	10,169,058.49
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	4,502,434.90	3,410,318.20	852,579.55
662101	Land Rentals, General	541,509.56	548,698.82	493,828.94
662201	Building Rentals, General	943,771.68	1,243,767.65	1,237,145.09
662210	EMA Facility, Fulton County	19,942.00	-	-
662311	Food, Drink and Notions	11,832.36	4,228.06	-
662312	Public Telephones	130,628.58	216,504.95	173,203.96
662315	Electric, Civic Center	135,000.00	-	-
662391	Concessions, Other	5,177.56	18,495.55	-
663301	Clearance of Property, Current	9,299.01	9,993.05	-
669101	Recover Erroneous Payment	719,991.58	1,282,336.52	-
669102	Recover Training/Travel Cost	56,420.55	37,637.62	-
669106	Recover on Purchases	-	1,338.94	-
669107	Recover Grant Costs	90,547.25	179,444.19	-
	Total Miscellaneous Revenues	7,166,555.03	6,952,763.55	2,756,757.54
OTHER FINANCING SOURCES:				
691101	Sale of Equipment	912,299.84	2,018,546.55	821,070.00
691102	Sale of Land and Structures	297,839.89	392,179.20	-
691103	Compensation for Loss - Fixed Asset	180,937.16	160,941.93	-
692201	Recover Fringe Benefits	1,081,415.14	1,084,612.66	1,073,766.00
692202	Recover Indirect Costs	10,542,002.12	9,686,611.36	8,717,950.00
692401	Oper Trans from Agency Fund	459,409.07	456,780.38	-
692402	Oper Trans from Trust Fund	511,524.51	243,863.56	-
	Total Other Financing Sources	13,985,427.73	14,043,535.64	10,612,786.00
Total General Fund Receipts		308,472,949.49	329,052,132.14	318,811,851.87
Cash and Securities Available January 1, 1991				27,581,132.83
GRAND TOTAL - GENERAL FUND				346,392,984.70

1991 GENERAL FUND APPROPRIATIONS

The 1991 General Fund Budget totals $346,392,985, which is 3.4% greater than the 1990 budget. Included in these appropriations are additional programs totaling $7.3 million, most of which are associated with enhancing public safety services. After netting out the funding for these new initiatives, a total of $339.1 million is available to fund the base budget or the level of funding that is available to carry 1990 programs and services into 1991.

For the base budget level to be adequately funded a requirement of $348.4 million is necessary. However, due to budgetary constraints, reductions of over $10.3 million are reflected. These reductions include across-the-board departmental cuts of $5.6 million, or 4.3%, which reflects the elimination of several non-essential programs such as downtown commercial solid waste collection and reductions in various workload levels for other non-essential activities. Further, these reductions include the elimination of additional equipment, 40% of travel and training budgets, a 5% reduction in motor fuel and a substantial $1.3 million decrease in repairs to motor equipment accounts.

In addition to the 4.3% departmental reductions, departments experienced the loss of a number of vacant positions totaling $2.4 million. A total of 166 positions are eliminated from this year's budget as a result of the 4.3% departmental reductions and the abolition of vacant positions.

The 1991 budget also eliminates various reserves. The sick leave bonus program is eliminated ($800,000) along with the microcomputer giveaway program ($100,000) and funding set aside as a contingency for the commercial drivers license examinations ($100,000).

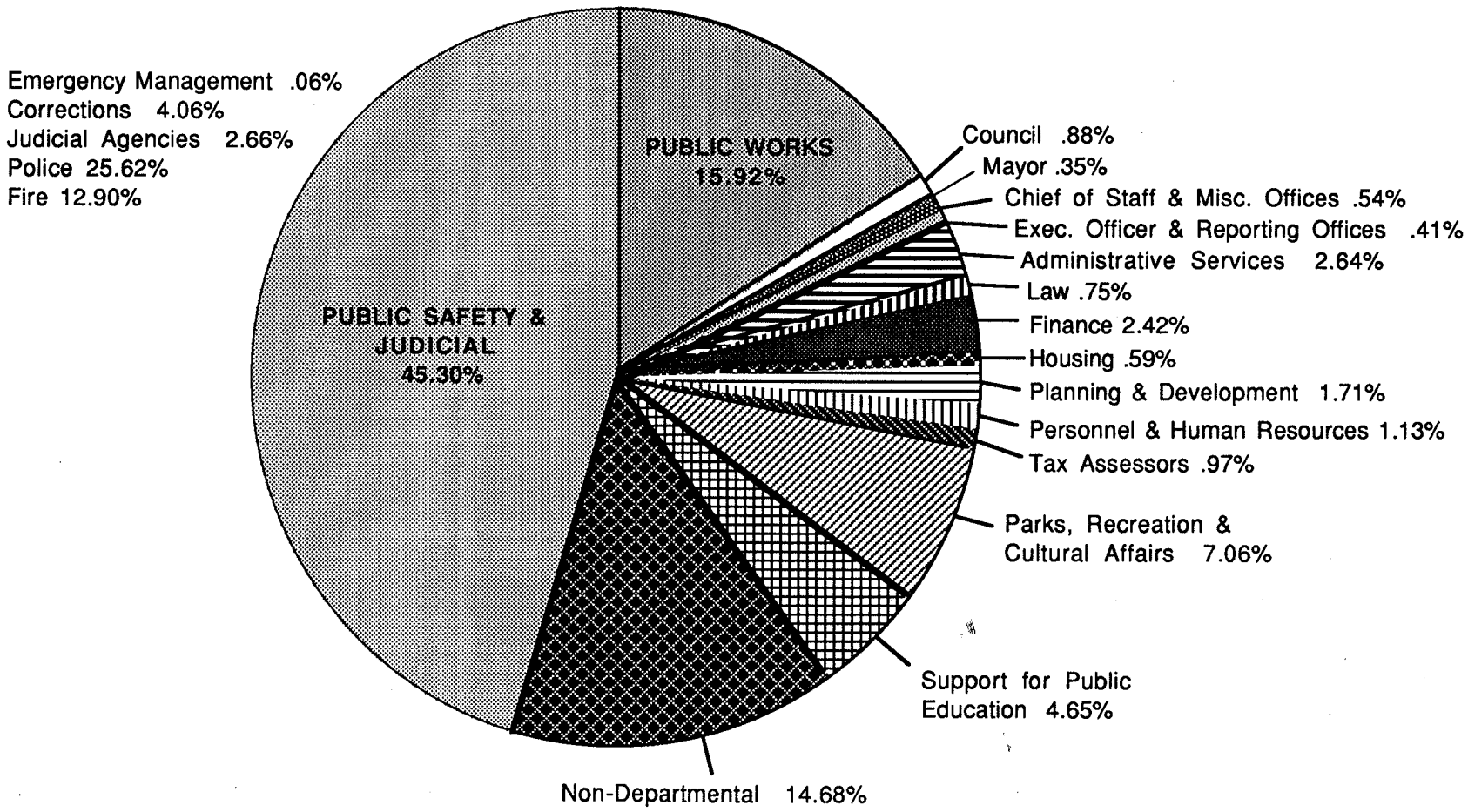
The 1991 budget includes funding for several program changes most of which are connected with the objective of improving public safety. An additional 100 police positions are funded for $2.2 million. There are 27 additional positions for Fire Services budgeted at $.57 million. The budget also includes a reserve of nearly $3.0 million for the acquisition of the Sears Building to be used primarily as a police and fire headquarters. In addition, funding of $.6 million is provided for furnishings and additional staff for the new Municipal Court Building scheduled to open in the latter half of the year.

Additional program changes seek to address other key objectives of the administration. The budget provides for nearly $338,000 additional funding for the Atlanta Economic Development Corporation (AEDC) for jobs creation in the city. These additional funds are also needed to replace a reduction in Community Development Block Grant (CDBG) funding and provide for new initiatives in the areas of Southtowne, International Economic Development, Olympic Neighborhood Improvement Program and other areas. In addition to the $338,000 to AEDC, $162,000 is included to allow the Office of Contract Compliance to implement the upcoming new Minority Business Employment (MBE) and Women Business Employment (WBE) programs. A $200,000 appropriation is established for additional planning resources to ensure that more jobs are attracted to low income areas. The Law Department is to receive an additional $90,000 for staffing and computerization. Finally, $90,000 is added to the recreation budget for the opening of the new Cleveland Avenue Recreation Center.

In order to fund these program changes, provide a reserve for unbudgeted overtime expenses, and maintain delivery of essential services, the City took several actions to increase available funds. First, a .96 mill tax increase was adopted to generate an expected $6.24 million. Secondly, a reprogramming of prior year's appropriations payable (AP's) resulted in $2.4 million which is being used to support the 1991 budget. Finally, a transfer of funds from the General Government Capital Outlay Fund added $1.9 million to the budget.

The pie chart on the following page depicts the departmental distribution of the 1991 General Fund Budget. It should be noted that for purposes of this presentation, the sales tax receipts share with the Atlanta Board of Education are separated from the remainder of the "Non-Departmental" category for emphasis. This arrangement, resulting from a 1984 agreement between the city and the board, provides that thirty percent (30%) of the revenues to the city from the local option sales tax be "shared" with the board. Due to the requirement that the city roll back the property tax millage rate on a dollar for dollar basis for actual sales tax receipts, this results in the city's millage being inflated by the millage required to equal the sales tax receipts shared with the Board, and the budget being likewise inflated by the projected amount of such shared funds for 1991.

1991 GENERAL FUND APPROPRIATIONS BY DEPARTMENT AND AGENCY



GENERAL FUND BUDGET

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 EXPENDITURES	1990 EXPENDITURES	1991 APPROPRIATIONS
City Council	2,339,609.46	2,397,909.11	3,055,539.00
Mayor's Office	1,240,378.96	1,331,490.08	1,214,420.00
Chief of Staff & Reporting Offices	1,404,841.76	1,492,358.03	1,860,697.00
Executive Officers and Misc. Offices	1,190,255.04	1,078,975.72	1,628,438.00
Office of Economic Development	456,020.74	180,290.86	N/A
Administrative Services	9,278,693.74	10,471,399.30	9,178,066.00
Law	2,645,479.01	2,603,215.69	2,601,398.00
Finance	7,772,416.25	8,118,920.48	8,369,052.00
Tax Assessors	4,373,835.70	4,879,979.55	3,369,397.00
Planning and Development	5,504,256.50	5,824,081.37	5,940,490.00
Public Works	52,323,174.78	58,563,235.16	55,154,871.00
Parks, Recreation & Cultural Affairs	24,602,024.73	24,820,608.37	24,482,709.00
Public Safety	2,105,651.02	1,411,292.24	N/A
Personnel & Human Resources	2,474,140.73	2,771,152.98	3,917,868.00
Judicial Agencies	7,064,435.63	8,131,237.89	9,232,348.00
Fire Services	42,334,034.94	46,083,493.64	44,699,469.00
Police Services	78,009,979.80	83,062,328.05	88,746,249.00
Corrections	12,515,615.45	13,584,553.87	14,063,553.00
Housing	1,483,948.35	1,817,055.70	2,036,394.00
Non-Departmental	58,167,316.68	61,961,071.56	66,842,026.70
TOTAL - GENERAL FUND	317,286,109.27	340,584,649.65	346,392,984.70

MAJOR ACCOUNT GROUP	1989 EXPENDITURES	1990 EXPENDITURES	1991 APPROPRIATIONS
Personnel Expenses	201,139,448.83	215,665,255.28	226,496,493.00
Other Current Operating Expense	42,001,129.77	42,110,205.80	41,545,816.00
Internal Service Expense	23,385,247.37	24,431,112.04	21,969,648.00
Intergovernmental & Interfund Payments	38,238,347.96	41,661,544.35	39,230,887.00
Capital Expenses	12,521,935.34	16,716,532.18	9,384,249.00
Reserve for Appropriation	-	-	7,765,891.70
TOTAL - GENERAL FUND	317,286,109.27	340,584,649.65	346,392,984.70

SPECIAL REVENUE FUNDS

The Special Revenue Funds have been established to account for revenues and expenses associated with funding from various intergovernmental grants. Currently, there are two funds, the Community Development Block Grant Fund and the Intergovernmental Grant Fund, which account for governmental funding from outside agencies which are designated by law or policy for specific purposes. The 1991 budget for the respective funds is based solely upon funds received and/or anticipated during and carried forward from the previous year(s).

The following table shows a comparison between last year's Special Revenue Fund budget and the current year's; however, comparisons can be misleading due to the non-recurring nature of many grant programs and do not fully reflect a decline in grant awards which has occurred.

	1990 Budget	1991 Budget	% Change
Community Development Fund	14,462,432.88	15,287,447.71	5.70
Intergovernmental Grant Fund	26,151,628.02	25,950,856.36	(.77)
TOTAL - SPECIAL REVENUE FUNDS	40,614,060.90	41,238,304.07	1.54

Community Development Fund

The Community Development Fund includes federal funding received by the City which is authorized by the Housing and Community Development Act of 1974, as amended. The primary funding source is the Community Development Block Grant (CDBG) program which began in 1975 and replaced various categorical grant and loan programs including urban renewal, neighborhood development program, open space, urban beautification and historic preservation grants, public facilities loans, water and sewer and neighborhood facilities grants, and Model Cities supplemental grants.

The City of Atlanta receives an annual entitlement CDBG grant from the U.S. Department of Housing and Urban Development. Funds must be used to meet one of three national objectives: benefit low and moderate income persons, prevent and eliminate slum and blight, or address urgent needs which threaten the health or welfare of a community where other financial resources are unavailable to meet the needs. The City of Atlanta allocates its funding to a variety of eligible community and economic development projects according to the following local objectives:

- **Economic development** which directly impacts low and moderate income neighborhoods and Central Business District revitalization or stabilization through job and business retention, and which provides for job creation or job retention for low and moderate income persons.

- **Housing** which substantially expands opportunities for low and moderate income households through major rehabilitation, weatherization and construction measures, code compliance, new housing support or anti-displacement efforts.

- **Environmental/community facilities** which encourage stabilization and revitalization of low and moderate income neighborhoods including improvements to parks and recreational facilities, sidewalks and streets, neighborhood centers, sewers and street lights.

- **Social services** which address the needs of the elderly, youth, illiterate, homeless and those persons requiring assistance to the self-supporting.

Community Development Fund (Continued)

- **Special needs** which address the handicapped or support historic preservation.
- **Facilities for the homeless** which provide comprehensive services and/or address areas of unmet needs for the City's homeless population.

Since 1981, annual CDBG funding has decreased from $14.7 million to $10.1 million in 1991. Due to lags in the expenditure of funds, fund balances in the Community Development Fund have reflected the decrease in funding much more gradually than the annual decreases actually experienced in the city's entitlement.

Intergovernmental Grant Fund

The Intergovernmental Grant Fund consists of various grants from federal or state government and other local jurisdictions and private organizations that are not associated with the City's Proprietary Funds or held in a trustee or agency capacity. City of Atlanta matching funds which may be required under terms and conditions of individual grants are transferred into the Intergovernmental Grant Fund. Monies from grants are tied to specific programs that are governed by specific laws or policies set forth in individual grant agreements. Many of the grants are non-recurring, but there are several that have been received continuously for many years, such as the Summer Food Program, the Local Assistance Road Program and Rat Attack.

Due to the non-recurring nature of these grants and the frequent lag between receipt of a grant and the expenditure of funds, it is difficult to identify trends in funding levels.

CITY OF ATLANTA
1991 BUDGET
1B01 - COMMUNITY DEVELOPMENT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1989 Receipts	1990 Receipts	1991 Anticipations
INTERGOVERNMENTAL REVENUE:				
631101	**Federal Grants/Entitlements**			
	U.S. HUD, Urgent Needs Grant B-77-UR-13-002	-	-	32,191.37
	U.S. HUD, CDBG B-83-MJ-13-0002	-	-	6,925.10
	U.S. HUD, CDBG B-87-MC-13-0002	3,730,925.13	-	54,877.60
	U.S. HUD, CDBG B-88-MC-13-0002	5,104,050.77	4,051,789.23	22,160.00
	U.S. HUD, CDBG-B-89-MC-13-0002	-	4,228,066.80	5,315,933.20
	U.S. HUD, CDBG B-90-MC-13-0002	-	-	9,003,000.00
	U.S. HUD, UDAG B-83-AA-13-0085	141,883.60	53,983.97	-
	U.S. HUD, UDAG B-84-AA-13-0060	56,651.00	-	-
	U.S. HUD, UDAG B-86-AA-13-0084	247,000.00	13,000.00	-
	U.S. HUD, UDAG B-83-AA-13-0056	9,950,000.00	-	50,000.00
	U.S. HUD, Sec. 108 Loan (88) B-88-MC-13-0002	1,704,494.75	-	10,505.25
	U.S. HUD, NDP Settlement Agree. B-79-UR-13-0001	228,661.00	-	32,191.37
	U.S. HUD, Homeless Act of '86 (P.L.99-500)			
	S-87-MC-13-0002	14,840.00	18,160.00	-
	S-87-MC-13-5002 (10/29/87)	163,000.00	-	-
	H-9403RG (2/9/88)	110,957.00	47,275.00	-
	S-88-MC-13-0002 (5-5-88)	26,000.00	-	-
	S-89-MC-13-0002	110,988.50	-	40,011.50
	S-90-MC-13-0002	-	-	238,000.00
	U.S. HUD Sec. Discretionary Funds			
	B-90-SP-04-16211	-	-	25,000.00
	B-90-SP-04-16212	-	-	25,000.00
	B-90-SP-04-16207	-	-	25,000.00
	B-90-SP-04-16208	-	-	25,000.00
	Sub Total	21,589,451.75	8,412,275.00	14,905,795.39
633101	**Local Grants/Entitlements**			
	U. S. HUD, CDBG B-88-MC-13-0002	16,349.00	-	-
	Total Intergovernmental Revenue	21,605,800.75	8,412,275.00	14,905,795.39
CHARGES FOR SERVICES:				
641104	**Fees, Loan Application**			
	U. S. HUD, CDBG B-87-MC-13-0002	91,267.31	1,424.69	-
MISCELLANEOUS REVENUES:				
661001	**Interest Earnings**			
	U.S. HUD, CDBG B-80-MC-13-0002	334,675.87	-	-
	U.S. HUD, CDBG B-82-MC-13-0002	115,127.83	-	-
	U.S. HUD, CDBG B-84-MC-13-0002	64,445.36	-	-
	U.S. HUD, CDBG B-87-MC-13-0002	22,139.67	-	-
	U.S. HUD, CDBG B-88-MC-13-0002	319,880.12	-	-
	U.S. HUD, CDBG B-89-MC-13-0002	328,844.42	81,925.21	-
	U.S. HUD, CDBG B-90-MC-13-0002	-	278,195.27	-
	U.S. HUD, UDAG B-83-AA-13-0085	-	86,474.31	-
	U.S. HUD, UDAG B-80-AA-13-0016	-	8,954.97	-
	U.S. HUD, UDAG B-81-AA-13-0022	-	41,712.95	-
	U.S. HUD, Sec. 108 Loan (88)/B-88-MC-13-0002	3,482.67	1,362.61	-
	Sub Total	1,188,595.94	498,625.32	-

CITY OF ATLANTA
1991 BUDGET
1B01 - COMMUNITY DEVELOPMENT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1989 Receipts	1990 Receipts	1991 Anticipations
MISCELLANEOUS REVENUES: (Continued)				
661002	**Principal Repayments**			
	U.S. HUD, CDBG B-80-MC-13-0002	338,582.79	-	-
	U.S. HUD, CDBG B-82-MC-13-0002	137,947.50	-	-
	U.S. HUD, CDBG B-84-MC-13-0002	212,119.12	-	-
	U.S. HUD, CDBG B-87-MC-13-0002	253,792.30	-	-
	U.S. HUD, CDBG B-88-MC-13-0002	559,719.40	-	-
	U.S. HUD, CDBG B-89-MC-13-0002	840,556.00	278,460.22	-
	U.S. HUD, CDBG B-90-MC-13-0002	-	532,830.29	-
	U.S. HUD, UDAG B-80-AA-13-0016	-	3,747.07	-
	U.S. HUD, UDAG B-81-AA-13-0022	-	19,588.21	-
	Sub Total	2,342,717.11	834,625.79	-
662101	**Land Rentals, General**			
	U.S. HUD, CDBG B-89-MC-13-0002	821.59	-	-
	U.S. HUD, CDBG B-90-MC-13-0002	-	5,865.32	-
	Sub Total	821.59	5,865.32	-
662201	**Building Rentals, General**			
	U.S. HUD, NDP Settlement Agree. B-79-UR-13-0001	15,146.42	-	-
669101	**Recover Erroneous Payment**			
	U.S. HUD CDBG B-84-MC-13-0002	307,276.44	-	-
	U.S. HUD CDBG B-88-MC-13-0002	51.84	-	-
	U.S. HUD CDBG B-89-MC-13-0002	1,665,161.74	19,631.38	-
	U.S. HUD, CDBG B-90-MC-13-0002	-	593,158.31	-
	U.S. HUD NDP Settlement Agree. B-79-UR-13-0001	57.48	-	-
	Sub Total	1,972,547.50	612,789.69	-
669102	Recover Training/Travel Cost	387.91	-	-
669107	Recover Grant Costs	1,342.00	-	-
	Total Miscellaneous Revenues	5,521,558.47	1,951,906.12	-
SALES, RECOVERIES AND OTHER FINANCING SOURCES:				
691102	**Sale of Land and Structures**			
	U.S. HUD, CDBG B-86-MC-13-0002	2,525,195.00	-	
	U.S. HUD, CDBG B-88-MC-13-0002	7,749.40	-	-
	U.S. HUD, CDBG B-89-MC-13-0002	540,154.38	9,654.85	-
	U.S. HUD NDP Settlement Agree. B-79-UR-13-0001	-	12,246.25	-
	Total Sales, Recoveries and Other Financing Sources	3,073,098.78	21,901.10	-
Total Receipts - Community Development Fund		30,291,725.31	10,387,506.91	14,905,795.39
Cash and Securities Available January 1, 1991				381,652.32
GRAND TOTAL - COMMUNITY DEVELOPMENT FUND				15,287,447.71

CITY OF ATLANTA
1991 BUDGET
1B01 - COMMUNITY DEVELOPMENT FUND

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 EXPENDITURES	1990 EXPENDITURES	1991 APPROPRIATIONS
Office of Mayor	898,335.10	41,700.27	2,500.00
Chief of Staff and Reporting Offices	1,205,248.42	1,752,110.88	1,347,056.97
Executive Officers and Misc Offices	10,438,332.70	131,637.30	160,315.17
Office of Economic Development	64,667.10	-	-
Administrative Services	584,818.10	143,844.77	1,705,819.53
Law	91,269.48	86,680.65	18,652.41
Finance	2,020,224.00	1,809,132.01	2,641,811.05
Planning and Development	10,431,304.72	1,654,750.20	975,625.36
Public Works	687,039.30	373,269.78	957,130.44
Parks, Recreation, & Cultural Affairs	464,103.54	966,220.42	2,624,460.34
Water & Pollution Control	6,362.62	18,540.00	-
Aviation	329,633.44	55,601.16	-
Fire Services	445.00	47,997.50	-
Housing	3,355,388.09	3,435,938.13	4,854,076.44
TOTAL - COMMUNITY DEVELOPMENT FUND	30,577,171.61	10,517,423.07	15,287,447.71

MAJOR ACCOUNT GROUP			
Personnel Expenses	1,984,710.72	1,861,589.36	326,894.59
Other Current Operating Expense	23,292,661.59	6,251,231.58	5,498,673.16
Internal Service Expense	760,335.45	496,045.01	308,559.73
Intergovernmental & Interfund Payments	-	40,260.22	4,751.28
Capital Expenses	3,499,436.07	904,959.88	2,506,189.05
Debt Service Expenses	1,040,027.78	963,407.02	-
Reserve for Appropriation	-	-	6,642,379.90
TOTAL - COMMUNITY DEVELOPMENT FUND	30,577,171.61	10,517,423.07	15,287,447.71

CITY OF ATLANTA
1991 BUDGET
1B02 - INTERGOVERNMENTAL GRANT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1989 Receipts	1990 Receipts	1991 Anticipations
INTERGOVERNMENTAL REVENUE:			
631101 **Federal Grants/Entitlements**			
U.S. Dept. of Interior, Natl.Park Ser.,			
13-CTY-02808102 (FY'81)	-	-	20,586.86
U.S. Dept. HHS, Office of Education,			
04-H-002147-02-0 (80)	-	-	35,315.00
04-H-002147-02-0 (81)	-	-	35,235.84
90-PD-10015	-	-	15,000.00
04-H-002147-03-0 (82)	-	-	150.26
U.S. Dept. Comm. (EDA) 04-01-01998 (FY'81)	-	-	92,868.00
U.S. Dept. Comm. (EDA) 04-51-01411 (FY'81)	-	-	667,880.00
U.S. Dept. Comm. (EDA) 04-01-03119 (FY'82)	-	100,000.00	-
U.S. Dept. Agri., Food & Nutrition Service			
13-60391-1 (FYE'85)	-	-	18,413.59
13-60391-0 (FYE'86)	-	-	69,859.54
'88 Summer Program	68,424.94	-	-
'89 Summer Program	893,365.00	16,558.34	-
'90 Summer Program	-	950,717.00	388,358.00
U.S. HUD, Hsg. Asst. Payment Prg., GA06-K269-001	171,516.00	180,844.00	1,887,371.04
U.S. HUD, Hsg. Asst. Payment Prg., GA06-K269-002	71,200.00	23,450.00	18,903,990.00
Natl. Endowment for the Arts			
52-3465-0084 (FY'86)	-	-	773.00
88-3465-0019 (FY'88)	4,500.00	-	-
88-3144-0094 (FY'88)	24,000.00	-	-
89-3144-0206	-	24,000.00	-
89-34650020	-	6,000.00	-
90-3144-0137	-	27,500.00	-
90-3465-0045	-	-	10,000.00
USDL, McKinney Homeless Assistance Act			
E-9-M-8-0077 (9/26/88)	52,543.58	74,442.61	51,013.81
E-9-M-8-007 ('90)	-	-	98,000.00
U.S. Dept. Army, AB/IJ 4-10-89	-	730,552.59	331,297.41
Fulton Co. Arts Council, 42,5M (7/7/82)AM	-	-	4,000.00
Sub Total	1,285,549.52	2,134,064.54	22,630,112.35
632101 **State Grants/Entitlements**			
Ga. DNR, Land & Water Fund,			
1412490053 (FY'83)	-	-	2,420.56
83-SW-27 (FY'86)	20,000.00	-	-
13-00668 (FYE '86)	-	50,000.00	-
13-00683 (FY '89)	-	40,000.00	-
Ga. DNR, Historic Preservation			
441-890198	14,510.00	-	-
441-090421(90)	-	-	26,800.00
Ga. DNR, Recreation Emergency Funds,			
412-790505(87)	-	-	5,000.00
Ga. DNR, Title XX Other, 427-93-20129	-	-	819.41

CITY OF ATLANTA
1991 BUDGET
1B02 - INTERGOVERNMENTAL GRANT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1989 Receipts	1990 Receipts	1991 Anticipations
INTERGOVERNMENTAL REVENUE: (Cont.)			
632101 **State Grants/Entitlements** (Cont.)			
Ga. DNR, Environmental Health Section,			
427-93-20866 (FYE'82)	-	-	5,266.63
427-93-30450 (FYE'83)	-	-	13,203.55
427-93-40549 (FYE'84)	-	-	837.75
427-93-50554 (FYE'85)	-	-	2,019.16
427-93-60481 (FYE'86)	-	-	10,110.09
427-93-70488	-	-	6,949.28
427-93-80572 (FY'88)	12,628.44	-	-
Ga. Criminal Justice Coord. Council			
DCSI-90-01 ('90)	-	-	540,000.00
Ga. Dept. Transp., Highways & Streets,			
SAP-8-110 (FY'86)	-	134,662.14	29,483.00
HESS-9213-4(FY'86)	-	63,726.21	-
I-75-3(132) (FY'86)	-	-	717.06
I-M75-2(135) (FY'85)	-	408,989.18	56,729.54
1986 Grant	448,731.78	-	-
SAPS-236-27 (86)	22,099.50	2,455.50	-
ACI-I-IR-75-2(136), 2/15/89	-	-	556,490.00
LAU-16-8531-11(121)-1987	255,078.18	95,960.95	147,714.67
LAU-16-8531-13(121)-1988	55,186.65	12,596.27	2,509.59
LAU-17-8531-25(121)-1989	37,393.72	409,974.63	217,796.85
LAU-17-8531-26(121)	-	-	34,068.00
LAU-17-8530-57 (1989)	-	-	49,965.80
LAU-19-8531-35(121)-1989	-	-	104,506.76
LAU-19-8530-67(89)	-	-	41,693.84
LAU-19-8531-36(12)-1989	-	15,395.58	759,145.18
LAU-19-8530-66(89)	-	-	9,813.10
Ga. Dept. Community Affairs, Gov. Emergency Fund,			
March 1988 Grant 4	-	-	5,000.00
December 1988	1,000.00	-	-
July 1989, Grant 1	100,000.00	-	-
July 1989, Grant 2	25,000.00	-	-
90-C-L-08	-	13,500.00	13,500.00
December 1989	-	1,000.00	-
July 1990	-	71,250.00	23,750.00
April 1990	-	7,500.00	-
State of Ga. Ga. Residential Authority Emergency			
Grant 1, 3/2/88	100,000.00	-	-
Georgia Endowment for the Humanities			
1986 Grant	-	-	181.82
GHC-89-014 ('89 3rd World Film Festival)	-	4,000.00	-
Sub Total	1,091,628.27	1,331,010.46	2,666,491.64

CITY OF ATLANTA
1990 BUDGET
1B02 - INTERGOVERNMENTAL GRANT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1988 Receipts	1989 Receipts	1990 Anticipations
INTERGOVERNMENTAL REVENUE: (Cont.)			
633101 **Local Grants/Entitlements**			
U.S. Dept. Agri., Food & Nutrition Service,			
'87 Summer Program	-	-	74,848.15
'89 Summer Program	19,741.92	-	-
'90 Summer Program	-	7,357.54	-
Natl. Endowment for Arts			
88-3144-0094 (FY'88)	400.00	-	-
89-3144-0206	24,000.00	-	-
89-34650020	6,000.00	-	-
90-3144-0137	-	27,500.00	-
90-3465-0045	-	10,000.00	-
U. S. Dept. Army, AB/IJ 4-10-89	-	163,889.12	190,060.88
Ga. DNR Land & Water Fund, 13-00683 (FY'89)	-	40,000.00	-
Ga. Criminal Justice Coord. Council	-	225,670.00	-
Ga. Dept. Transp., Highways & Streets,			
LAU-16-8531-11(121)-1987	212,406.88	-	-
Fulton County,			
Emergency Grant 1, April 1988	35,660.00	34,340.00	-
DFACS 90-9030 (FYE'88)	1,346,968.40	-	-
/Central Atlanta Progress, Aug. '88	25,000.00	25,000.00	-
7/1/89-12/31/89 Day Care Support	77,970.00	-	-
10/1/89-3/31/90 Cay Care Support (Item 15)	71,507.50	-	30,507.50
Arts Council	-	-	7,000.00
Arts Council, 1987 Art Gallery Contract	-	-	10,000.00
Arts Council, 1987-88 Third World Film Festival	10,654.04	-	1,345.96
Arts Council, 1987 Third World Film Festival	2,200.00	-	300.00
1989 Third World Film Festival	-	-	8,000.00
Downtown Dev. Authority Agree. 12/30/86-12/30/89	123,275.61	2,531.29	27,980.10
Natl. Trust for Historic Preservation, 1987 Contract	-	-	24,725.00
Southern Bell - 1987 Grant	-	-	537.60
Southern Bell - 1988 Grant	-	-	806.40
Southern Bell - 1989 Grant	7,986.60	-	887.40
Southern Bell - 1990 Grant	-	6,655.50	739.50
Sub Total	1,963,770.95	542,943.45	377,738.49
633201 **Local Shared Revenues**			
Atlanta Junior College - '83 Grant	-	-	2,443.48
Atlanta Junior College - '84 Grant	-	-	6,566.00
City of Chicago, Urban Consortium, HA-10417	-	-	17,096.98
Sub Total	-	-	26,106.46
Total Intergovernmental Revenue	4,340,948.74	4,008,018.45	25,700,448.94

CITY OF ATLANTA
1991 BUDGET
1B02 - INTERGOVERNMENTAL GRANT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1989 Receipts	1990 Receipts	1991 Anticipations
CHARGES FOR SERVICES:				
641104	Fees, Loan Application			
	U.S. Dept. HUD, Housing Assistant Payment Program	235.00	-	-
MISCELLANEOUS REVENUE:				
662101	**Land Rentals, General**			
	Ga. DNR Land & Water Fund, 13-00405		7,952.18	
664101	**Private Contributions and Donations**			
	Southern Bell, Coca Cola, Lockheed - '87 Contr.	-		14,500.00
	Trammel-Crow Company - '87 Project	-		15,000.00
	Sub Total	-		29,500.00
669101	**Recover Erroneous Payment**			
	U.S. Dept. Agri., Food & Nutrition Service, '89 Summer Program	2,236.14		
	U.S. HUD, Housing Assistance Payment Pgm. GA06-K269-001		2,916.00	
	Southern Bell, 1989 Grant		10.00	
	Police Executive Research Forum, 1988 Grant	24.20	-	
	Sub Total	2,260.34	2,926.00	
669102	**Recover Training/Travel Cost**			
	U.S. HUD, Housing Assistant Payment Program	25.00	-	
	Police Executive Research Forum, 1988 Grant	155.42	9.00	-
	Sub Total	180.42	9.00	-
	U.S. Dept. HUD, Housing Assistant Payment Program	235.00	-	-
	Total Miscellaneous Revenue	2,440.76	10,887.18	29,500.00
Total Receipts - Intergovernmental Grant Fund		4,343,624.50	4,018,905.63	25,729,948.94
Cash and Securities Available January 1, 1991				220,907.42
GRAND TOTAL - INTERGOVERNMENTAL GRANT FUND				25,950,856.36

CITY OF ATLANTA
1991 BUDGET
1B02 - INTERGOVERNMENTAL GRANT FUND

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 EXPENDITURES	1990 EXPENDITURES	1991 APPROPRIATIONS
Office of the Mayor	1,639,730.39	3,000.00	32,500.00
Chief of Staff and Reporting Offices	903,316.20	1,471,093.94	1,102,518.34
Executive Officers and Misc. Offices	80,810.29	32,172.73	32,243.14
Administrative Services	198,213.70	953,250.37	294,775.93
Planning and Development	24,171.37	-	45,100.60
Housing	255,682.03	184,681.82	20,865,990.60
Public Works	303,255.39	737,296.01	2,979,155.07
Parks, Recreation, & Cultural Affairs	467,182.11	261,353.04	159,442.17
Water and Pollution Control	8,672.81	4,851.10	5,434.90
Police Services	23,824.99	3,289.51	9.00
Corrections	-	-	433,686.61
TOTAL - INTERGOVERNMENTAL GRANT FUND	3,904,859.28	3,650,988.52	25,950,856.36

MAJOR ACCOUNT GROUP			
Personnel Expenses	352,854.65	275,592.37	188,729.19
Other Current Operating Expense	2,999,456.20	2,617,208.35	16,231,188.83
Internal Service Expense	2,215.89	4,214.90	2,119.37
Intergovernmenta and Interfund Payments	-	106,559.46	9.00
Capital Expenses	550,332.54	647,413.44	1,057,347.45
Reserve for Appropriation	-	-	8,471,462.52
TOTAL - INTERGOVERNMENTAL GRANT FUND	3,904,859.28	3,650,988.52	25,950,856.36

CAPITAL PROJECTS FUNDS

The Capital Projects Funds consist of the Annual Bond Fund, the 1987, 1988, 1989, and 1990 Bond Project Funds, the Park Improvement Fund, and the General Government Capital Outlay Fund. These funds account for proceeds used in obtaining, renovating, and constructing major fixed assets.

The Annual Bond Fund and the 1987-1990 Bond Project Funds provide for disbursement of the proceeds of an annual $8 million General Obligation Bond issue, which is divided into $4 million for general city purposes and $4 million for school purposes. The City has been authorized since 1968 to annually issue general obligation bonds of $8 million without referendum. These bonds are backed by the "full faith and credit" of the City's property tax base. Historically, the City has used these funds to support an array of programs including economic development, transportation, public safety and judicial systems, recreational and cultural opportunities and environmental protection and enhancement. Individual bond issue proceeds are allocated to broad bond purposes. The last bond issue was dedicated primarily to the City Hall Renovation and Expansion Project and Municipal Court construction which come under the Municipal Buildings purpose.

Prior to 1987, each general obligation issue was accounted for in the Annual Bond Fund. Beginning in 1987, each annual bond issue has been accounted for separately through the establishment of a specific project fund.

The reduction in the Annual Bond budget is the result of 1987-1990 bond proceeds going to new funds combined with an increase in the rate of expenditures which has reduced the amount of fund balances available to be appropriated.

The Park Improvement Fund accounts for the disbursement of the City's dedicated half mill property tax levy for capital improvements to recreational and cultural facilities. Under provisions of Georgia Law and the Atlanta City Charter, up to one-half of the levy may be used for debt service on Atlanta Stadium Revenue Bonds.

The 1991 Park Improvement Fund budget of $8,354,767.00 is 6.3% less than 1990 due to an increase in expenditures in 1989 over 1988. The budget contains $1,110,000 for the retirement of stadium bonds, $1,265,292 for administrative expenses, a fund reserve of $10,550, and $5,968,925 programmed for various capital projects.

The General Government Capital Outlay Fund was established this year to account for all general government capital expenditures other than those funded from the annual general obligation bond proceeds.

	1990 Budget	1991 Budget	% Change
Capital Projects Funds:			
Annual Bond	8,680,927.82	6,798,630.26	(21.6)
Park Improvement	8,933,742.10	8,354,767.00	(6.3)
1987 Bond Project	1,108,876.05	1,139,177.93	2.7
1988 Bond Project	3,335,788.99	423,865.84	(87.3)
1989 Bond Project	6,800,961.20	3,251,722.09	(52.2)
1990 Bond Project	-	7,390,264.50	N/A
General Government Capital Outlay	-	1,852,668.16	N/A
TOTAL- CAPITAL PROJECTS FUNDS	**28,860,296.16**	**29,211,095.78**	**1.2**

CITY OF ATLANTA
1991 BUDGET
1C21 - ANNUAL BOND FUND

RECEIPTS AND ANTICIPATIONS

SOURCE		1989 Receipts	1990 Receipts	1991 Anticipations
INTERGOVERNMENTAL REVENUE:				
633201	Local Shared Revenues	3,100.00	-	-
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	688,851.03	787,906.85	-
Total Receipts - Annual Bond Fund		691,951.03	787,906.85	-
Cash and Securities Available January 1, 1991				6,798,630.26
GRAND TOTAL - ANNUAL BOND FUND				6,798,630.26

CITY OF ATLANTA
1991 BUDGET
1C21 - ANNUAL BOND FUND

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Executive Officers and Misc. Offices	38,806.90	27,053.34	111,809.76
Administrative Services	1,562,795.71	863,029.74	188,503.06
Finance	95,262.91	91,821.62	375,030.71
Public Works	460,201.16	1,393,177.49	2,757,569.17
Parks, Recreation & Cultural Affairs	79,356.36	1,174.76	22,503.93
Public Safety	26,031.82	-	-
Fire Services	221,802.19	293,947.46	391,328.74
Non-Departmental	7,608.39	-	2,951,884.89
TOTAL - ANNUAL BOND FUND	2,491,865.44	2,670,204.41	6,798,630.26

MAJOR ACCOUNT GROUP			
Personnel Expenses	79,560.46	86,890.31	191,111.44
Other Current Operating Expense	248,824.90	1,363,730.88	945,258.61
Internal Service Expense	1,102.98	1,086.56	41.67
Intergovernmental & Interfund Payments	7,608.39	-	222.87
Capital Expenses	2,154,768.71	1,218,496.66	2,710,333.65
Reserve for Appropriation	-	-	2,951,662.02
TOTAL - ANNUAL BOND FUND	2,491,865.44	2,670,204.41	6,798,630.26

BOND PURPOSE			
Municipal Buildings	1,669,920.19	1,033,544.97	505,622.89
Traffic Improvements	417,275.44	1,249,715.60	3,857,122.70
Storm Sewers	-	-	1,589,561.76
Municipal Art	79,356.36	1,174.76	38,522.78
Fire Improvements	221,802.19	293,947.46	432,546.55
School Improvements	7,608.39	-	222.87
Administration	95,902.87	91,821.62	375,030.71
TOTAL - ANNUAL BOND FUND	2,491,865.44	2,670,204.41	6,798,630.26

CITY OF ATLANTA
1991 BUDGET
1C22 - PARK IMPROVEMENT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE		1989 Receipts	1990 Receipts	1991 Anticipations
TAXES:				
611101	Taxes, Current Property	3,447,793.64	3,463,019.07	3,428,388.88
611102	Taxes, Current Year Intangible Property	18,712.69	-	-
611201	Taxes, Prior Year Property	190,146.21	187,151.69	171,000.00
611202	Taxes, Prior Year Intangible Property	27,781.21	-	30,000.00
	Total Taxes	3,684,433.75	3,650,170.76	3,629,388.88
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	480,524.20	501,587.09	-
Total Park Improvement Fund Receipts		4,164,957.95	4,151,757.85	3,629,388.88
Cash and Securities Available January 1, 1991				4,725,378.12
TOTAL - PARK IMPROVEMENT FUND				8,354,767.00

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Parks, Recreation & Cultural Affairs	5,116,837.51	4,733,830.03	8,344,216.50
Non-Departmental	-	-	10,550.50
TOTAL - PARK IMPROVEMENT FUND	**5,116,837.51**	**4,733,830.03**	**8,354,767.00**
MAJOR ACCOUNT GROUP			
Personnel Expenses	452,674.75	473,761.09	470,775.00
Other Current Operating Expense	528,690.50	602,166.25	803,795.06
Internal Service Expense	5,024.80	6,674.74	2,000.00
Intergovernmental and Interfund Payments	920,708.33	1,120,000.00	1,110,000.00
Capital Expenses	3,209,739.13	2,531,227.95	4,931,741.58
Reserve for Appropriation	-	-	1,036,455.36
TOTAL - PARK IMPROVEMENT FUND	**5,116,837.51**	**4,733,830.03**	**8,354,767.00**

CITY OF ATLANTA
1991 BUDGET
1C23 - 1987 BOND PROJECT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE	1989 Receipts	1990 Receipts	1991 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	160,166.50	71,735.88	-
Total 1987 Bond Project Fund Receipts	160,166.50	71,735.88	-
Cash and Securities Available January 1, 1991			1,139,177.93
TOTAL - 1987 BOND PROJECT FUND			1,139,177.93

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Administrative Services	1,298,754.70	37,434.00	-
Finance	2,500.00	3,000.00	9,080.33
Public Works	43,517.49	1,000.00	339,719.08
Parks, Recreation & Cultural Affairs	31,536.00	-	-
Public Safety	-	-	574,978.87
Non-Departmental	-	-	215,399.65
TOTAL - 1987 BOND PROJECT FUND	1,376,308.19	41,434.00	1,139,177.93
MAJOR ACCOUNT GROUP			
Other Current Operating Expense	2,500.00	25,000.00	9,080.33
Capital Expenses	1,373,808.19	16,434.00	914,697.95
Reserve for Appropriation	-	-	215,399.65
TOTAL - 1987 BOND PROJECT FUND	1,376,308.19	41,434.00	1,139,177.93
BOND PURPOSE			
Municipal Buildings	1,289,754.70	37,434.00	694,658.07
Traffic Improvements	43,517.49	1,000.00	433,574.65
Municipal Arts	31,536.00	-	1,864.88
Administration	11,500.00	3,000.00	9,080.33
TOTAL - 1987 BOND PROJECT FUND	1,376,308.19	41,434.00	1,139,177.93

CITY OF ATLANTA
1991 BUDGET
1C24 - 1988 BOND PROJECT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE	1989 Receipts	1990 Receipts	1991 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	358,036.44	174,765.05	-
Total 1988 Bond Project Fund Receipts	358,036.44	174,765.05	-
Cash and Securities Available January 1, 1991			423,865.84
TOTAL - 1988 BOND PROJECT FUND			423,865.84

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Administrative Services	1,088,288.00	3,048,088.20	240,616.80
Finance	-	3,000.00	7,001.24
Parks, Recreation & Cultural Affairs	4,399.64	35,600.00	-
Non-Departmental	96,419.63	-	176,247.80
TOTAL - 1988 BOND PROJECT FUND	**1,189,107.27**	**3,086,688.20**	**423,865.84**
MAJOR ACCOUNT GROUP			
Other Current Operating Expense	-	3,000.00	7,001.24
Intergovernmental and Interfund Payments	96,419.63	-	1,482.75
Capital Expenses	1,092,687.64	3,083,688.20	240,616.80
Reserve for Appropriation	-	-	174,765.05
TOTAL - 1988 BOND PROJECT FUND	**1,189,107.27**	**3,086,688.20**	**423,865.84**
BOND PURPOSE			
Municipal Buildings	1,088,288.00	3,048,088.20	240,616.80
Municipal Arts	4,399.64	35,600.00	-
School Improvements	96,419.63	3,000.00	1,482.75
Administration	-	-	181,766.29
TOTAL - 1988 BOND PROJECT FUND	**1,189,107.27**	**3,086,688.20**	**423,865.84**

CITY OF ATLANTA
1991 BUDGET
1C25 - 1989 BOND PROJECT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE	1989 Receipts	1990 Receipts	1991 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	262,843.53	407,199.09	-
OTHER FINANCING SOURCES:			
693101 Bond Proceeds	8,000,000.00	-	-
Total 1989 Bond Project Fund Receipts	8,262,843.53	407,199.09	-
Cash and Securities Available January 1, 1991			3,251,722.09
TOTAL - 1989 BOND PROJECT FUND			3,251,722.09

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Administrative Services	-	3,117,056.80	1,021,404.25
Finance	82,313.35	-	10,000.00
Parks, Recreation & Cultural Affairs	-	12,400.00	27,600.00
Non-Departmental	1,379,568.98	826,981.40	2,192,717.84
TOTAL - 1989 BOND PROJECT FUND	1,461,882.33	3,956,438.20	3,251,722.09
MAJOR ACCOUNT GROUP			
Personnel Expenses	-	14,536.62	70,469.08
Other Current Operating Expense	82,313.35	861,757.11	109,926.07
Intergovernmental and Interfund Payments	1,379,568.98	826,981.40	1,865,029.08
Capital Expenses	-	2,253,163.07	878,609.10
Reserve for Appropriation	-	-	327,688.76
TOTAL - 1989 BOND PROJECT FUND	1,461,882.33	3,956,438.20	3,251,722.09
BOND PURPOSE			
Municipal Buildings	-	3,117,056.80	1,021,404.25
Municipal Arts	-	12,400.00	121,539.47
School Improvements	1,379,568.98	826,981.40	2,011,600.46
Administration	82,313.35	-	97,177.91
TOTAL - 1989 BOND PROJECT FUND	1,461,882.33	3,956,438.20	3,251,722.09

CITY OF ATLANTA
1991 BUDGET
1C27 - 1990 BOND PROJECT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE		1989 Receipts	1990 Receipts	1991 Anticipations
OTHER FINANCING SOURCES:				
693101	Bond Proceeds	-	8,000,000.00	-
693102	Premium on Bonds Sold	-	860.00	-
Total 1990 Bond Project Fund Receipts		-	8,000,860.00	-
Cash and Securities Available January 1, 1991				7,390,264.50
TOTAL - 1990 BOND PROJECT FUND				7,390,264.50

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Administrative Services	-	542,523.38	3,366,858.26
Finance	-	68,072.12	32,976.24
Parks, Recreation & Cultural Affairs	-	-	40,000.00
Non-Departmental	-	-	3,950,430.00
TOTAL - 1990 BOND PROJECT FUND	-	610,595.50	7,390,264.50
MAJOR ACCOUNT GROUP			
Other Current Operating Expense	-	68,072.12	32,976.24
Intergovernmental and Interfund Payments	-		3,950,430.00
Capital Expenses	-	542,523.38	3,406,858.26
TOTAL - 1990 BOND PROJECT FUND	-	610,595.50	7,390,264.50
BOND PURPOSE			
Municipal Buildings	-	542,523.38	3,366,858.26
Municipal Arts	-	-	40,000.00
School Improvements	-	-	3,950,430.00
Administration	-	68,072.12	32,976.24
TOTAL - 1990 BOND PROJECT FUND	-	610,595.50	7,390,264.50

CITY OF ATLANTA
1991 BUDGET
1C28 - GENERAL GOVERNMENT CAPITAL OUTLAY FUND

RECEIPTS AND ANTICIPATIONS

SOURCE	1989 Receipts	1990 Receipts	1991 Anticipations
Cash and Securities Available January 1, 1991	-	-	1,852,668.16
TOTAL - GENERAL GOVERNMENT CAPITAL OUTLAY FUND	-	-	1,852,668.16

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Non-Departmental	-	-	1,852,668.16
TOTAL - GENERAL GOVERNMENT CAPITAL OUTLAY FUND	-	-	1,852,668.16
MAJOR ACCOUNT GROUP			
Reserve for Appropriation	-	-	1,852,668.16
TOTAL - GENERAL GOVERNMENT CAPITAL OUTLAY FUND	-	-	1,852,668.16

CITY OF ATLANTA
1991 BUDGET
DEBT SERVICE FUNDS

The Bond Sinking Funds are legally required accounting entities to insure the allocation of principal and interest payments due for the protection of the bondholders. The money for these funds is raised through a special City Bond Tax levy against real and personal property. The millage rate associated with this levy is determined as the rate which will allow the City to make principal and interest payments for the upcoming fiscal year. The funds raised through this tax levy are to be used only for the retirement of City and Board of Education outstanding bond issues.

There is provision for appropriation to sinking funds to allow the City to make principal and interest payments to the paying agent on a timely basis as the amounts become due. The interest payments are due semi-annually, requiring payment by the City before the receipt from Fulton County of the tax revenues. Therefore, it is necessary to maintain reserves that allow the City to make these interest payments when they are due.

In 1987, the City established the 1987 Bond Sinking Fund in order to separately account for all proceeds connected with the general obligation bond issue for that year. Each year thereafter until 1990 individual funds were established to account for debt service associated with each annual bond issue. In 1990, it was decided to account for each annual general obligation bond issue's debt service separately within the Bond Sinking Fund.

In 1989 the Refunding Bond Fund was established to account for the debt service associated with the refunding of various outstanding general obligation bond issues at lower interest rates.

Current levies for the City and the Board of Education are .24 mills and .79 mills, respectively.

DEBT SERVICE FUNDS	1990 Budget	1991 Budget	Variance	% Change
Bond Sinking Fund	30,044,638.78	29,839,897.91	(204,740.87)	(.68)
1987 Bond Sinking Fund	766,901.17	753,500.00	13,401.17	(1.75)
1988 Bond Sinking Fund	597,600.00	597,600.00	-	-
1989 Bond Sinking Fund	540,000.00	540,000.00	-	-
1989 Refunding Bond Fund	972,949.60	1,187,150.00	214,200.40	22.02
TOTAL - DEBT SERVICE FUNDS	**32,922,089.55**	**32,918,147.91**	**(3,941.64)**	**(.01)**

CITY OF ATLANTA
1991 BUDGET
1D51 - BOND SINKING FUND

RECEIPTS AND ANTICIPATIONS

SOURCE		1989 Receipts	1990 Receipts	1991 Anticipations
TAXES:				
611101	Taxes, Current - Property	15,285,092.46	7,937,368.26	7,857,994.58
611102	Taxes, Current Year - Intangible Property	83,993.66	-	-
611201	Taxes, Prior Year - Property	1,071,494.01	946,614.63	700,000.00
611202	Taxes, Prior Year - Intangible Property	198,007.90	-	-
	Total Taxes	16,638,588.03	8,883,982.89	8,557,994.58
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	1,490,209.92	1,801,435.49	-
OTHER FINANCING SOURCES:				
693103	Accrued Interest, Sale of Bonds	-	74,933.33	-
693105	Bond Proceeds, Refunding	11,340,000.00	-	-
693501	Debt Service Library, Fulton County	1,481,686.00	1,493,716.00	1,512,980.00
	Total Other Financing Sources	12,821,686.00	1,568,649.33	1,512,980.00
Total Receipts - Bond Sinking Fund		30,950,483.95	12,254,067.71	10,070,974.58
Cash and Securities Available January 1, 1991				19,768,923.33
GRAND TOTAL - BOND SINKING FUND				29,839,897.91

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Non-Departmental	23,900,742.80	8,926,196.00	29,839,897.91
TOTAL - BOND SINKING FUND	**23,900,742.80**	**8,926,196.00**	**29,839,897.91**
MAJOR ACCOUNT GROUP			
Other Operating Expenses	100,854.50	-	-
Intergovernmental and Interfund Payments	1,622,594.43	2,698,900.76	3,078,750.00
Debt Service Expenses	22,177,293.87	6,227,295.24	6,433,320.00
Reserve for Appropriation	-	-	20,327,827.91
TOTAL - BOND SINKING FUND	**23,900,742.80**	**8,926,196.00**	**29,839,897.91**

CITY OF ATLANTA
1991 BUDGET
1D53 - 1987 BOND SINKING FUND

RECEIPTS AND ANTICIPATIONS

SOURCE	1989 Receipts	1990 Receipts	1991 Anticipations
OTHER FINANCING SOURCES:			
692101 Sinking Fund Requirement	562,224.75	762,178.24	753,500.00
Total Receipts - 1987 Bond Sinking Fund	562,224.75	762,178.24	753,500.00
Cash and Securities Available January 1, 1991			-
GRAND TOTAL - 1987 BOND SINKING FUND			753,500.00

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Non-Departmental	562,501.98	762,179.41	753,500.00
TOTAL - 1987 BOND SINKING FUND	**562,501.98**	**762,179.41**	**753,500.00**
MAJOR ACCOUNT GROUP			
Debt Service Expenses	562,501.98	762,179.41	753,500.00
TOTAL - 1987 BOND SINKING FUND	**562,501.98**	**762,179.41**	**753,500.00**

CITY OF ATLANTA
1991 BUDGET
1D54 - 1988 BOND SINKING FUND

RECEIPTS AND ANTICIPATIONS

SOURCE	1989 Receipts	1990 Receipts	1991 Anticipations
OTHER FINANCING SOURCES:			
692101 Sinking Fund Requirement	593,456.96	593,241.86	597,600.00
Total Receipts - 1988 Bond Sinking Fund	593,456.96	593,241.86	597,600.00
Cash and Securities Available January 1, 1991			-
GRAND TOTAL - 1988 BOND SINKING FUND			597,600.00

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Finance	856.96	-	-
Non-Departmental	592,600.00	593,241.86	597,600.00
TOTAL - 1988 BOND SINKING FUND	**593,456.96**	**593,241.86**	**597,600.00**
MAJOR ACCOUNT GROUP			
Debt Service Expenses	593,456.96	593,241.86	597,600.00
TOTAL - 1988 BOND SINKING FUND	**593,456.96**	**593,241.86**	**597,600.00**

CITY OF ATLANTA
1991 BUDGET
1D55 - 1989 BOND SINKING FUND

RECEIPTS AND ANTICIPATIONS

SOURCE		1989 Receipts	1990 Receipts	1991 Anticipations
OTHER FINANCING SOURCES:				
692101	Sinking Fund Requirement	162,590.75	535,677.52	540,000.00
693102	Premium on Bond Sold	2,370.00	-	
693103	Accrued Interest, Sale of Bonds	57,958.33	-	-
Total Receipts - 1989 Bond Sinking Fund		**222,919.08**	**535,677.52**	540,000.00
Cash and Securities Available January 1, 1991				-
GRAND TOTAL - 1989 BOND SINKING FUND				540,000.00

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Non-Departmental	222,919.08	535,677.52	540,000.00
TOTAL - 1989 BOND SINKING FUND	**222,919.08**	**535,677.52**	**540,000.00**
MAJOR ACCOUNT GROUP			
Debt Service Expenses	222,919.08	535,677.52	540,000.00
TOTAL - 1989 BOND SINKING FUND	**222,919.08**	**535,677.52**	**540,000.00**

CITY OF ATLANTA
1991 BUDGET
1D56 - 1989 REFUNDING BOND FUND

RECEIPTS AND ANTICIPATIONS

SOURCE		1989 Receipts	1990 Receipts	1991 Anticipations
MISCELLANEOUS REVENUES				
661001	Interest Earnings	998.13	6,981.95	-
OTHER FINANCING SOURCES:				
692101	Sinking Fund Requirement	304,321.97	807,803.14	1,187,150.00
693103	Accrued Interest, Sale of Bonds	80,291.25	152.70	-
	Total Other Financing Sources	384,613.22	807,955.84	1,187,150.00
Total Receipts - 1989 Refunding Bond Fund		385,611.35	814,937.79	1,187,150.00
Cash and Securities Available January 1, 1991				-
GRAND TOTAL - 1989 REFUNDING BOND FUND				1,187,150.00

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Non-Departmental	308,811.75	891,737.39	1,187,150.00
TOTAL - 1989 REFUNDING BOND FUND	**308,811.75**	**891,737.39**	**1,187,150.00**
MAJOR ACCOUNT GROUP			
Debt Service Expenses	308,811.75	891,737.39	1,187,150.00
TOTAL - 1989 REFUNDING BOND FUND	**308,811.75**	**891,737.39**	**1,187,150.00**

CITY OF ATLANTA
1991 BUDGET
1E21 - SPECIAL ASSESSMENT FUND

This fund accounts for the resources for various public improvements which are financed through assessments to individual property owners. Such improvements include street and sidewalk paving, curb and gutter projects, property demolition and clearance and the construction of lateral sewers.

Funding for 1991 is $177,610 greater than in 1990. Planned activity in 1991 is similar to that occurring in 1990.

	1990 Budget	1991 Budget	% Change
Special Assessment Fund	2,070,623.75	2,248,234.41	8.6

RECEIPTS AND ANTICIPATIONS

SOURCE		1989 Receipts	1990 Receipts	1991 Anticipations
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	6,270.74	849.47	-
663101	Sewer Assessment, Lat. Entrance	65,386.01	109,296.27	-
663102	Sewer Assessment, Prior	11,512.26	852.08	-
663103	Sewer Assessment, Lat. Entrance	155,718.85	53,488.08	-
663201	Paving Assessment, Current	19,827.15	19,450.35	-
663202	Paving Assessment, Prior	11,215.55	4,705.64	466,009.17
663203	Curb/Sidewalk/Gutter Assessment, Current	15,128.53	16,275.45	-
663204	Curb/Sidewalk/Gutter Assessment, Prior	15,081.13	1,423.53	200,375.05
663302	Clearance Property, Prior	-	-	15,895.32
663303	Demolition of Buildings and Structures	38,972.81	44,839.30	856,139.68
663304	Demolition of Buildings and Structures, Prior	25,929.08	8,764.18	632,728.40
663901	Interest, Sewer Assessment	9,516.41	12,090.77	-
663902	Interest, Paving Assessment	17,654.51	13,382.18	-
663903	Interest, Curb/Sidewalk/Gutters	9,536.61	5,560.48	-
663905	Interest, Demolition	26,869.44	13,498.52	-
	Total Miscellaneous Revenues	428,619.08	304,476.30	2,171,147.62
SALES, RECOVERIES AND OTHER FINANCING SOURCES:				
692401	Oper. Trans. from Agency Fund	-	226,954.86	-
Total Receipts - Special Assessment Fund		**428,619.08**	**531,431.16**	2,171,147.62
Cash and Securities Available January 1, 1991				77,086.79
GRAND TOTAL - SPECIAL ASSESSMENT FUND				**2,248,234.41**

CITY OF ATLANTA
1991 BUDGET
1E21 - SPECIAL ASSESSMENT FUND

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Public Works	31,871.52	548.02	335,176.65
Housing	290,861.08	571,073.07	15,855.50
Non-Departmental	-	-	1,897,202.26
TOTAL - SPECIAL ASSESSMENT FUND	**322,732.60**	**571,621.09**	**2,248,234.41**
MAJOR ACCOUNT GROUP			
Other Current Operating Expense	293,189.08	571,621.09	17,030.50
Capital Expense	29,543.52	-	334,001.65
Reserve for Appropriation	-	-	1,897,202.26
TOTAL - SPECIAL ASSESSMENT FUND	**322,732.60**	**571,621.09**	**2,248,234.41**

1991 PROPRIETARY FUNDS BUDGET

The Proprietary Funds group is one of the three fund groups of the city and consists of enterprise activities which are self-supported by user charges or fees.

The Aviation Funds account for the accumulation of income and disbursement of funds connected with the operation and construction of the Hartsfield Atlanta International Airport. Income of these funds is derived primarily from leases and use agreements with airlines, a principal concessionaire for the terminal facility and parking operations.

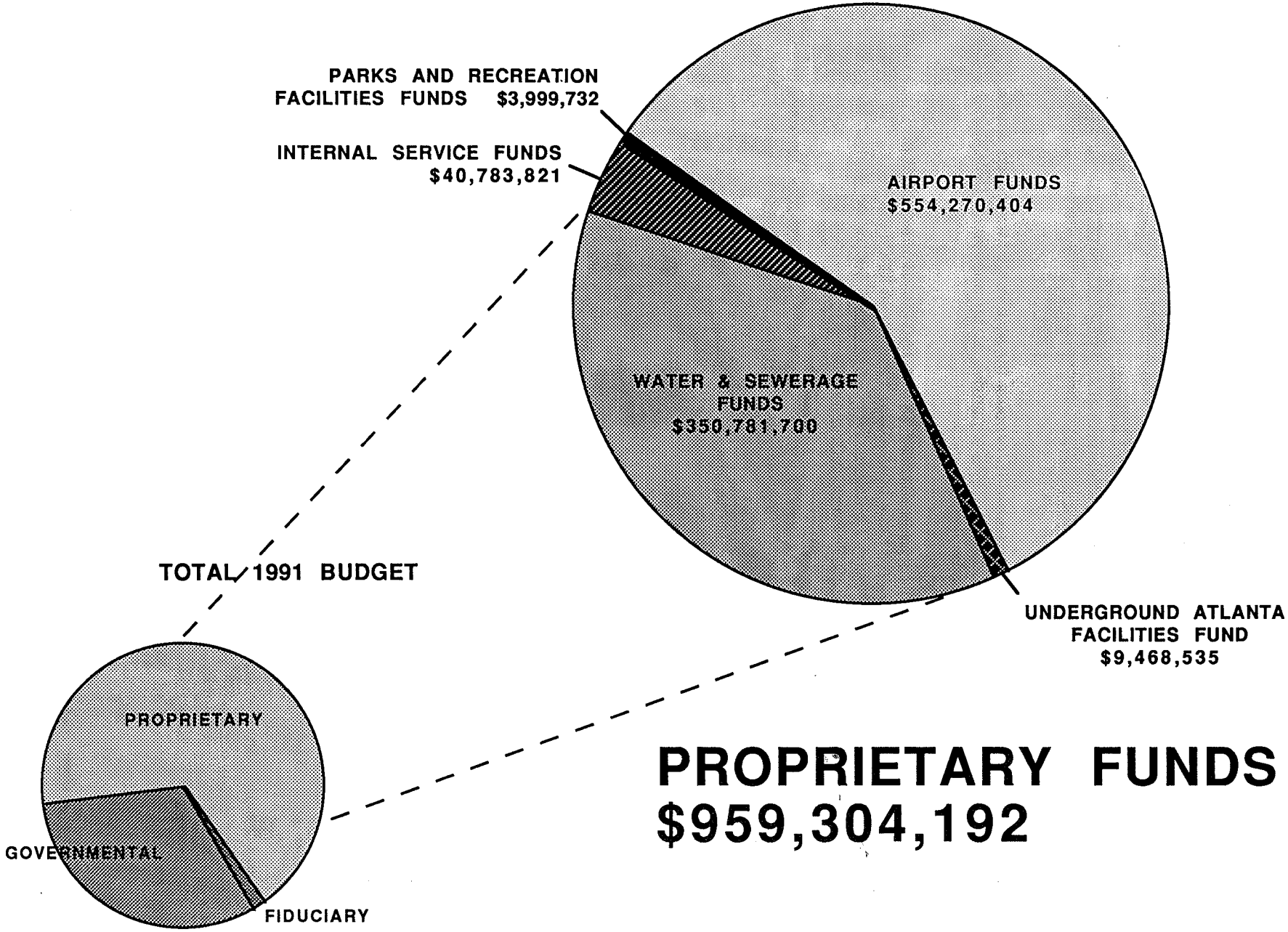
The Water and Sewer Funds were established to account for all financial transactions associated with the operation, development and maintenance of the City's expansive water and sewer infrastructure system. The system is financed by user charges for water and sewer services.

The Parks Facilities Funds were created to account for the Cyclorama restoration project. Currently, the Cyclorama is the only activity being financed, but it is envisioned that these funds will be used to account for other Parks and Recreational enterprise activities in the future. The Cyclorama is supported by user fees and a General Fund subsidy which is necessary to meet debt service requirements.

The Internal Service Fund consists of the activities of the Bureau of Motor Transport Services,and the Bureau of Management Information Systems, which provide services to using city agencies or departments. Users are assessed charges that are designed to cover service costs.

The Underground Atlanta Facilities Revenue Fund was established in 1989 to account for transactions associated with the public operations of the Underground Atlanta facilities and the parking decks.

	1990 Budget	1991 Budget	% Change
Airport Funds:			
Airport Revenue Fund	119,994,374	126,487,969	5.41
Airport Sinking Fund #2	65,695,650	67,886,508	3.33
Airport Facilities Revenue Bonds Sinking Fund.	127,983,117	152,795,163	19.39
Airport Facilities Revenue Bond Construction Fund	-	1,601,854	N/A
Airport Renewal & Extension Fund	210,149,567	205,498,910	(2.21)
Total Airport Funds	**523,822,708**	**554,270,404**	**5.81**
Water and Sewerage Funds:			
Water and Sewerage Revenue Fund	101,102,580	108,509,277	7.33
Water and Sewerage Sinking Fund	51,002,800	52,731,585	3.39
Water and Sewerage Construction Fund	17,846,278	11,152,902	(37.51)
Water and Sewerage Renewal & Extension Fund	191,856,707	178,387,936	(7.02)
Total Water and Sewerage Funds	**361,808,365**	**350,781,700**	**(3.05)**
Parks and Recreation Facilities Funds:			
Parks and Recreation Facilities Revenue Fund	862,952	861,341	(0.19)
Parks and Recreation Facilities Revenue Bond Sinking Fund	941,442	988,391	4.99
Parks and Recreation Facilities Renewal & Extension Fund	1,849,768	2,150,000	16.23
Total Parks and Recreation Facilities Funds	**3,654,162**	**3,999,732**	**9.46**
Internal Service Fund	**42,125,086**	**40,783,821**	**(3.18)**
Underground Atlanta Facilities Revenue Fund	**7,862,551**	**9,468,535**	**20.43**
TOTAL - PROPRIETARY FUNDS	**939,272,872**	**959,304,192**	**2.13**



PROPRIETARY FUNDS
$959,304,192

AIRPORT FUNDS

	1990 Budget	1991 Budget	% Change
Airport Revenue Fund	119,994,374	126,487,969	+5.41
Airport Sinking Fund #2	65,695,650	67,886,508	+3.33
Airport Facilities Revenue Bond Construction Fund	N/A	1,601,854	N/A
Airport Facilities Revenue Bonds Sinking Fund	127,983,117	152,795,163	+19.39
Airport Renewal and Extension Fund	210,149,567	205,498,909	(2.21)
TOTAL - Airport Funds	**523,822,708**	**554,270,403**	**+5.8**

AIRPORT REVENUE FUND

This fund was created by ordinance, adopted November 30, 1955, to receive and disburse all airport revenues, which primarily consist of landing fees, rental of airport property, and concession income. The authorizing ordinance specified that the Airport Revenue Fund receipts shall first be used to pay the reasonable and necessary cost of operating, maintaining, and repairing the airport. Remaining funds are used first for debt service requirements (through the Airport Sinking Funds) and then for improvements to airport facilities (through the Airport Renewal and Extension Fund).

Airport Revenue Fund Budget
(In Millions)

REVENUES	1990 ACTUAL	1991 ESTIMATED	% CHANGE	EXPENDITURES	1990 ACTUAL	1991 ESTIMATED	% CHANGE
Rentals & Concessions	93.2	92.2	-1.0	Personal Services	17.3	19.0	+9.8
Landing Fees	25.8	25.5	-1.2	Other Current Oper. Exp.	12.4	14.9	+20.0
Other Income	10.1	8.8	-12.9	Internal Service Expense	3.8	4.2	+10.5
				Debt Service Expenses	58.9	58.9	-
				Reserve for Appropriation	-	29.5	n/a
TOTAL	**129.1**	**126.5**	**-2.0**	**TOTAL**	**92.4**	**126.5**	**+ 36.9**

Anticipated Revenue for 1991 is slightly less than 1990 actual receipts because anticipations cannot be established any greater than prior year's actuals unless there has been an authorized rate increase. The demise of Eastern Airlines has had a negative effect on revenues and this is expected to continue until replacement airlines can be found.

The 9.8% increase in Personnel Expenses is due primarily to an increase in health insurance cost and the addition of nine (9) positions. The 20% increase in Other Current Operating Expenses is attributable primarily to an estimated $946,638 or 15.5% increase in service, repair and maintenance costs. The 10.5% increase in Internal Service Expense is due primarily to an estimated $314,000, or 12.6%, increase in indirect costs. There is $26.5 million in Reserve for Appropriation which is established to cover any additional operating requirements that may arise in 1991, with much of that reserve projected to be part of the fund balance at year-end, which will flow to the Airport Renewal and Extension Fund for future capital requirements.

CITY OF ATLANTA
1991 BUDGET
AIRPORT FUNDS

RETIREMENT OF DEBT FUNDS

The Airport Sinking Fund #2 and the Airport Facilities Revenue Bonds Sinking Fund account for interest and principal payments as well as a sinking fund reserve for the service and retirement of various debt instruments issued in the course of improvements to the Atlanta Hartsfield International Airport.

CAPITAL IMPROVEMENT FUND

Airport Renewal and Extension Fund. This fund accounts for the disbursements of funds received from the Airport Revenue Fund to be used for replacements, additions, extensions, and improvements at the William B. Hartsfield Atlanta International Airport. The major projects currently being funded are: (1) concession expansion for the concourses; (2) the Atrium; (3) Central Maintenance Complex (equipment storage facility); (4) preliminary studies for a commuter runway; (5) pumps for electrical manholes; airfield drainage replacement; runway surface improvements; replacement of airport pavement; (6) boiler plant improvements; and (7) expansion of field maintenance building.

Airport Facilities Revenue Fund Construction Fund, Series 1990. This fund accounts for the disbursements of funds received from the proceeds of the Series 1990 bond issuance. The proceeds of the bond sale were in excess of $319,000,000 and was added to the budget after its adoption. The major projects to be funded are: (1) the construction of Concourse E, (2) improvements to the taxiway and fuel systems, (3) the extension to Concourse E of the automated guideway transit system for transporting passengers at the airport, (4) expansion of the baggage claim area of the Central Passenger Terminal Complex, and (5) the acquisition of land for a new commuter runway.

	Airport Revenue Fund	Airport Renewal and Extension Fund	Airport Sinking Fund No. 2	Airport Facilities Revenue Bonds Sinking Fund	Airport Facilities Revenue Bond Const. Fund	Total
SUMMARY OF 1991 ESTIMATED RECEIPTS						
MAJOR ACCOUNT GROUP						
Intergovernmental Revenues	-	40,824,442	-	-	-	40,824,442
Charges for Services	8,741,699	-	-	-	-	8,741,699
Miscellaneous Revenues	117,746,270	2,920,341	-	-	-	120,666,611
Other Financing Sources	-	-	12,966,271	66,886,491	-	79,852,762
Total Estimated Receipts	126,487,969	43,744,783	12,966,271	66,886,491	-	250,085,514
Cash and Securities Available January 1, 1991	-	161,754,126	54,920,237	85,908,672	1,601,854	304,184,889
TOTAL- AVIATION FUNDS	126,487,969	205,498,909	67,886,508	152,795,163	1,601,854	554,270,403
SUMMARY OF 1991 APPROPRIATIONS						
Personnel Expenses	18,962,641	3,226,574	-	-	-	22,189,215
Other Current Oper. Expenses	14,852,983	13,078,969	-	-	-	27,931,952
Internal Service Expenses	4,183,748	168,107	-	-	-	4,351,855
Capital Expenses	-	101,758,770	-	-	-	101,758,770
Debt Service Expenses	58,939,161	-	12,966,271	66,906,159	-	138,811,591
Reserve for Appropriation	29,549,436	87,266,489	54,920,237	85,889,004	1,601,854	259,227,020
TOTAL- AVIATION FUNDS	126,487,969	205,498,909	67,886,508	152,795,163	1,601,854	554,270,403

CITY OF ATLANTA
1991 BUDGET
2H01 - AIRPORT REVENUE FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1989 Receipts	1990 Receipts	1991 Anticipations
LICENSES AND PERMITS:				
622201	Permits, Car for Hire	880.00	935.00	-
INTERGOVERNMENTAL REVENUE:				
631101	Federal Grants/Entitlements	44,000.00	-	-
CHARGES FOR SERVICES:				
641304	Telephone Usage	772.64	176.63	-
641305	Insurance Premiums	374,341.36	324,536.26	321,291.00
641401	Maps, Codes, Records	634.10	1,077,928.40	-
641406	Sale of Timber	82,029.74	77,439.17	-
642104	Police Service, Airlines	1,241,601.85	990,429.42	980,525.00
642201	Fire Service, Airlines	2,502,635.73	2,768,638.97	2,740,952.00
642202	Fire Service, Ambulance	4,379.99	13,418.00	-
646101	Checkpoint Security Charges	348,612.76	439,867.94	435,468.00
646102	Maintenance Services	72,203.22	3,940.29	-
646103	AGTS Operations	4,843,365.58	4,306,528.83	4,263,463.00
646104	Sale of Security Items	45,803.00	44,042.12	-
	Total Charges for Services	**9,516,379.97**	**10,046,946.03**	**8,741,699.00**
FINES AND FORFEITS:				
652104	FIFA Costs and Penalties	5,576.42	17,380.45	-
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	922,391.88	1,519,732.08	-
662101	Land Rentals, General	597,813.33	767,542.48	759,867.00
662102	Land Rentals, Airlines	2,336,477.38	2,472,914.40	2,448,185.00
662103	Land Rentals, FBO	34,741.78	33,608.64	33,271.00
662104	Land Rentals, AIP Airlines	527,859.41	655,250.52	648,698.00
662105	Land Rentals, AIP Others	195,888.73	183,346.41	181,513.00
662202	CPTC, Airlines	4,896,675.15	3,713,624.09	3,676,488.00
662203	CPTC, Other Tenants	3,329,141.81	3,545,267.26	3,509,814.00
662204	CPTC Apron, Airlines	3,827,097.68	3,827,097.48	3,788,826.00
662205	CPTC Apron, Others	496,505.13	509,048.04	503,958.00
662206	CPTC, Tenant Finishes, Airlines	9,565,282.41	9,583,150.67	9,487,318.00
662207	CPTC, Tenant Finishes, Other Tenants	2,326,012.20	2,270,106.64	2,247,405.00
662208	Other Building Rent, Airlines	8,190,346.28	8,268,065.64	8,185,384.00
662209	Other Building Rent, Other Tenants	1,901,704.73	1,949,797.83	1,930,299.00
662211	CPTC, Tenant Finishes, Fuel Farm	425,617.45	444,009.47	439,569.00
662312	Public Telephones	14,903.13	8,217.90	8,135.00
662321	CPTC, Principal	14,860,277.57	18,747,309.16	20,013,000.00
662322	CPTC, Bank	18,000.00	13,000.00	12,870.00
662323	CPTC Car Rental	8,542,808.54	10,798,350.95	10,690,367.00
662324	CPTC, Other	17,799.13	4,641.45	-

CITY OF ATLANTA
1991 BUDGET
2H01 - AIRPORT REVENUE FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1989 Receipts	1990 Receipts	1991 Anticipations
MISCELLANEOUS REVENUES: (Continued)				
662325	CPTC, Public Parking	20,819,750.65	23,424,564.31	23,190,318.00
662326	CPTC, Ground Transportation	666,152.96	491,069.71	486,158.00
662331	Regular Landing Fees	6,463,474.31	7,702,394.42	7,625,370.00
662332	AIP Landing Fees	7,253,701.24	7,267,345.32	7,194,672.00
662333	AIP No. 2 Landing Fees	10,028,090.88	10,228,892.16	10,126,603.00
662334	Itinerant and Charter	894,625.52	563,820.08	558,182.00
669101	Recover Erroneous Payment	132,006.33	1,438.34	-
669102	Recover Training/Travel Cost	5,766.05	5,456.16	-
669106	Recover on Purchases	700.00	650.00	-
669108	Recover FAA Fines	1,000.00	-	-
	Total Miscellaneous Revenues	109,292,611.66	118,999,711.61	117,746,270.00
OTHER FINANCING SOURCES:				
691101	Sale of Equipment	750.00	33,550.00	-
691103	Compensation for Loss, Fixed Assets	37,251.94	9,476.86	-
	Total Other Financing Sources	38,001.94	43,026.86	-
GRAND TOTAL - AIRPORT REVENUE FUND		118,897,449.99	129,107,999.95	126,487,969.00

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Mayor	34,894.23	37,441.86	38,951.00
Law	1,221,288.88	1,324,946.80	1,724,203.00
Finance	74,978.11	83,907.73	104,077.00
Aviation	15,368,989.40	16,189,260.78	18,820,162.00
Fire Services	6,627,949.38	7,244,402.35	7,575,486.00
Police Services	4,673,040.04	4,810,879.79	5,423,343.00
Non-Departmental	62,528,946.70	62,718,788.05	92,801,747.00
TOTAL - AIRPORT REVENUE FUND	90,530,086.74	92,409,627.36	126,487,969.00
MAJOR ACCOUNT GROUP			
Personnel Expenses	16,172,095.27	17,355,057.59	18,962,641.00
Other Current Operating Expense	11,827,841.55	12,387,198.41	14,852,983.00
Internal Service Expense	3,896,181.15	3,799,018.36	4,183,748.00
Debt Service Expenses	58,633,968.77	58,868,353.00	58,939,161.00
Reserve for Appropriation	-	-	26,549,436.00
TOTAL - AIRPORT REVENUE FUND	90,530,086.74	92,409,627.36	126,487,969.00

CITY OF ATLANTA
1991 BUDGET
2H21 - AIRPORT RENEWAL AND EXTENSION FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1989 Receipts	1990 Receipts	1991 Anticipations
INTERGOVERNMENTAL REVENUE:				
631101	**Federal Grants/Entitlements**			
	U.S. Dept. of Comm. (EDA)			
	#04-01-034041, DOA	850,000.00	-	-
	U. S. DOT, FAA-AIP 03	48,136.00	-	-
	U. S. DOT, FAA-AIP 04	913,246.00	1,087,461.00	141,382.00
	U. S. DOT, FAA-AIP 05	1,256,555.00	2,535,996.00	2,520,530.00
	U. S. DOT, FAA-AIP 06	1,782,746.00	4,779,049.00	1,182,689.00
	U. S. DOT, FAA-AIP 07	13,271,018.80	3,722,876.00	5,004,602.20
	U. S. DOT, FAA-AIP 08	495,536.00	222,112.00	-
	U. S. DOT, FAA-AIP 09	5,767,972.00	11,314,954.00	7,769,834.00
	U. S. DOT, FAA-AIP 10	-	1,564,364.00	520,848.00
	U. S. DOT, FAA-AIP 11	-	412,582.00	23,514,557.00
	Sub Total	24,385,209.80	25,639,394.00	40,654,442.20
633101	**Local Grants/Entitlements**			
	U.S. Dept. of Comm. (EDA)			
	#04-01-03041, DOA	-	-	170,000.00
	Total Intergovernmental Revenue	**24,385,209.80**	**25,639,394.00**	**40,824,442.20**
CHARGES FOR SERVICES:				
641401	Maps, Codes, Records	240.00	120.00	-
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	9,215,805.70	13,100,767.54	-
662101	**Land Rentals, General**			
	Non-Sponsored Revenues	1,200.00	5,700.00	-
	U.S. DOT, FAA - AIP 07	1,360.00	820.00	-
	Sub Total	2,560.00	6,520.00	-
669101	**Recover Erroneous Payment**			
	Non-Sponsored Revenues	6,697.61	14,389.85	-
	U. S. DOT, FAA-AIP 05	-	50.00	-
	U. S. DOT, FAA-AIP 07	22,791.51	627.21	-
	U.S. DOT, FAA-AIP 11	-	15.39	-
	Sub Total	29,489.12	15,082.45	-
669102	Recover Training/Travel Cost	151.36	116.11	-
669106	Recover on Purchases	17,945.72	61,712.75	2,920,341.53
	Total Miscellaneous Revenues	**9,265,951.90**	**13,184,198.85**	**2,920,341.53**

CITY OF ATLANTA
1991 BUDGET
2H21 - AIRPORT RENEWAL AND EXTENSION FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1989 Receipts	1990 Receipts	1991 Anticipations
OTHER FINANCING SOURCES:			
691101 Sale of Equipment	23,235.00	3,156.35	-
691102 Sale of Land and Structures			
Non-Sponsored Revenues	148,000.00	220,469.71	-
U. S. DOT, FAA-AIP 04	-	1,000.00	-
U. S. DOT, FAA Property Disposition Proceeds, Grants	3,456,166.00	3,000.00	-
U. S. DOT, FAA AIP 07	-	9,717.50	-
Sub Total	3,604,166.00	234,187.21	-
Total Other Financing Sources	**3,627,401.00**	**237,343.56**	-
Total Receipts - Airport Renewal & Extension Fund	**37,278,802.70**	**39,061,056.41**	**43,744,783.73**
Cash and Securities Available, January 1, 1991			161,754,126.23
GRAND TOTAL - AIRPORT RENEWAL & EXTENSION FUND			**205,498,909.96**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Law	23,595,582.80	16,333,550.96	35,320,034.77
Finance	126.50	255.00	12,328.50
Aviation	32,791,565.99	33,951,592.26	90,818,925.05
Fire Services	262,140.44	787,667.24	3,685,764.95
Police Services	226,146.66	150,257.91	796,206.69
Non-Departmental	36,805.08	43,432.24	74,865,650.00
TOTAL - AIRPORT RENEWAL & EXTENSION FUND	**56,912,367.47**	**51,266,755.61**	**205,498,909.96**
MAJOR ACCOUNT GROUP			
Personnel Expenses	1,376,667.01	1,541,228.84	3,226,574.08
Other Current Operating Expense	5,623,402.58	9,026,675.29	13,078,969.34
Internal Service Expense	20,221.27	20,765.44	168,106.62
Capital Expenses	49,892,076.61	40,678,086.04	101,758,770.44
Reserve for Appropriation	-	-	87,266,489.48
TOTAL - AIRPORT RENEWAL & EXTENSION FUND	**56,912,367.47**	**51,266,755.61**	**205,498,909.96**

CITY OF ATLANTA
1991 BUDGET
2H24 - AIRPORT FACILITIES REVENUE BOND CONSTRUCTION FUND

RECEIPTS AND ANTICIPATIONS

SOURCE	1989 Receipts	1990 Receipts	1991 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	-	5,616.59	-
OTHER FINANCING SOURCES:			
693101 Recover Erroneous Payment	-	1,596,237.52	-
Total Receipts - Airport Facilities Revenue Bond Construction Fund	-	1,601,854.11	-
Cash and Securities Available, January 1, 1991			1,601,854.11
GRAND TOTAL - AIRPORT FACILITIES REVENUE BOND CONSTRUCTION FUND			1,601,854.11

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Aviation	-	-	1,601,854.11
TOTAL - AIRPORT FACILITIES REVENUE BOND CONSTRUCTION FUND	-	-	1,601,854.11
MAJOR ACCOUNT GROUP			
Reserve for Appropriations		-	1,601,854.11
TOTAL - AIRPORT FACILITIES REVENUE BOND CONSTRUCTION FUND	-	-	1,601,854.11

CITY OF ATLANTA
1991 BUDGET
2H52 - AIRPORT SINKING FUND NO. 2

RECEIPTS AND ANTICIPATIONS

SOURCE:	1989 Receipts	1990 Receipts	1991 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	7,129,321.86	2,182,540.45	-
OTHER FINANCING SOURCES:			
692101 Sinking Fund Requirement	12,905,790.00	12,918,552.76	12,966,271.00
Total Receipts - Airport Sinking Fund No. 2	**20,035,111.86**	**15,101,093.21**	12,966,271.00
Cash and Securities Available, January 1, 1991			54,920,236.69
TOTAL - AIRPORT SINKING FUND NO. 2			**67,886,507.69**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriation
Non-Departmental	12,926,077.80	12,957,953.36	67,886,507.69
TOTAL - AIRPORT SINKING FUND NO. 2	**12,926,077.80**	**12,957,953.36**	**67,886,507.69**
MAJOR ACCOUNT GROUP			
Debt Service Expense	12,926,077.80	12,957,953.36	12,966,271.00
Reserve for Appropriation	-	-	54,920,236.69
TOTAL - AIRPORT SINKING FUND NO. 2	**12,926,077.80**	**12,957,953.36**	**67,886,507.69**

CITY OF ATLANTA
1991 BUDGET
2H53 - AIRPORT FACILITIES REVENUE SINKING FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1989 Receipts	1990 Receipts	1991 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	7,543,746.82	3,983,579.84	-
OTHER FINANCING SOURCES:			
692101 Sinking Fund Requirement	45,726,816.26	45,949,641.24	66,886,491.09
Total Receipts - Airport Facilities Revenue Sinking Fund	**53,270,563.08**	**49,933,221.08**	66,886,491.09
Cash and Securities Available, January 1, 1991			85,908,672.07
TOTAL - AIRPORT FACILITIES REVENUE SINKING FUND			**152,795,163.16**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Non-Departmental	45,774,448.45	46,058,024.62	152,795,163.16
TOTAL - AIRPORT FACILITIES REVENUE SINKING FUND	**45,774,448.45**	**46,058,024.62**	**152,795,163.16**
MAJOR ACCOUNT GROUP			
Debt Service Expense	45,774,448.45	46,058,024.62	66,906,158.80
Reserve for Appropriation	-	-	85,889,004.36
TOTAL - AIRPORT FACILITIES REVENUE SINKING FUND	**45,774,448.45**	**46,058,024.62**	**152,795,163.16**

WATER AND SEWERAGE FUNDS

	1990 Budget	1991 Budget	% Change
Water and Sewerage Revenue Fund	101,102,580	108,509,277	+7.3
Water and Sewerage Sinking Fund	51,002,800	32,731,585	+3.4
Water and Sewerage Construction Fund	17,846,278	11,152,903	-37.5
Water and Sewerage Renewal & Extension Fund	191,856,707	178,387,936	-7.0
TOTAL - Water and Sewerage Funds	**361,808,365**	**330,781,701**	**-3.1**

WATER AND SEWERAGE REVENUE FUND

This fund was created by ordinance January 1, 1966, to account for the operations of Water, Sewer and Water Pollution Control activities. All revenues from sources applicable to these operations and all expenditures for the operation of these facilities are recorded in this fund.

Water and Sewerage Revenue Fund Budget
(In Millions)

REVENUES	1990 ACTUAL	1991 ESTIMATED	% CHANGE
Sale of Water	63.2	62.6	-1.0
Sewer Service Charge	35.8	35.5	-1.0
Other Income	10.6	9.9	-6.6
SUB-TOTAL	109.6	108.0	-1.5
Cash Forward	.5	.5	N/A
TOTAL	**110.1**	**108.5**	**-1.5**

EXPENDITURES	1990 ACTUAL	1991 ESTIMATED	% CHANGE
Personnel Expenses	42.8	47.4	+10.8
Other Current Operating Expenses	22.4	25.8	+15.2
Internal Service Exp.	10.6	11.2	+5.7
Intergovt./Interfund	1.6	1.8	+12.5
Debt Service	8.8	8.8	-
Reserve for Appropriation	-	13.5	N/A
TOTAL	**86.2**	**108.5**	**+25.9**

The Water and Sewerage Revenue Fund Budget for 1991 is $108.5 million. Anticipated revenues for 1991 reflect a 1.5% decrease. The 25.9 percent increase in 1991 budget appropriations over 1990 actual expenditures is largely the result of an increase in pay and employee benefits costs, a 15.2 per cent increase in other services and charges, and a reserve. The $13.5 million reserve will be used to cover any additional operating requirements in 1991 while the remaining balance at year's end will be carried into the Water and Sewerage Renewal and Extension Fund for capital projects. In enterprise operations of city government, year-end surpluses flow to the renewal and extension fund for use for capital projects.

WATER AND SEWERAGE FUNDS (Continued)

CAPITAL IMPROVEMENT FUNDS

The Water and Sewerage Construction Fund accounts for bond proceeds and grant monies received from the federal government. The major capital projects contained in this fund are: Hemphill Reservoir Expansion ($13.4 million), R. M. Clayton Waste Water Plant Improvements, Phase II ($5.9 million) and the Butler Street Trunk Sewer Extension ($2.25 million).

The Water and Sewerage Renewal and Extension Fund receives any year end balance in excess of $500,000 from the Water and Sewerage Revenue Fund. This fund is used to make replacements, extensions and improvements to the capital components of the water and sewerage system. The major capital projects contained in this fund are: Utoy Waste Water Plant Digesters ($13.7 million), R. M. Clayton Waste Water Plant Sludge Thickener ($5.2 million), Harris Street Sewer Extension, Phase II ($1.2 million), Shadow Lawn Trunk Sewer ($2.3 million), North Area Water Treatment Plant ($84.1 million), Hemphill Pumping Station Renovation ($19.0 million) and the Chattahoochee Pumping Station Renovation $19.8 million).

The City, in a joint venture with Fulton County, has contracted for the development of a North Area Treatment Facility which is being funded in the Water and Sewerage Renewal and Extension Fund. The cost of this facility is estimated at $70 million with construction taking approximately 36 months. The facility should be operational in 1991. The County is sharing 50% of the cost associated with this project, approximately $35 million.

RETIREMENT OF DEBT FUNDS

The Water and Sewerage Sinking Fund accounts for the debt associated with the issuance of revenue bonds for the water and sewerage system. In 1985, the City defeased all of its prior lien water and sewerage bonds with a then outstanding principal balance of $133 million with a refunding issue dated October 1, 1985, in the principal amount of $82.7 million.

The debt serve requirement for the Water and Sewerage Sinking Fund is $8.8 million. In 1991 the Water and Sewer Sinking Fund will maintain a $43.9 million reserve for debt service.

1991 BUDGET
WATER AND SEWERAGE FUNDS

	Water and Sewerage Revenue Fund	Water and Sewerage Renewal and Extension Fund	Water and Sewerage Construction Fund	Water and Sewerage Sinking Fund	Total
SUMMARY OF 1991 ESTIMATED RECEIPTS					
MAJOR ACCOUNT GROUP					
Intergovernmental Revenues	1,534,205.00	14,257,303.10	4,298,033.45	-	20,089,541.55
Charges for Services	105,616,331.00	2,713,850.00	-	-	108,330,181.00
Sales, Recoveries and Other Financing Sources	858,741.00	-	-	8,789,525.00	9,648,266.00
Total Estimated Receipts	108,009,277.00	16,971,153.10	4,298,033.45	8,789,525.00	138,067,988.55
Cash and Securities Available January 1, 1991	500,000.00	161,416,782.46	6,854,869.11	43,942,060.27	212,713,711.84
TOTAL - WATER AND SEWERAGE FUNDS	108,509,277.00	178,387,935.56	11,152,902.56	52,731,585.27	350,781,700.39

SUMMARY OF 1991 APPROPRIATIONS					
MAJOR ACCOUNT GROUP					
Personnel Expenses	47,395,830.00	7,950,004.48	-	-	55,345,834.48
Other Current Operating Exp.	25,822,694.00	35,320,129.88	2,947,870.14	-	64,090,694.02
Internal Service Expenses	11,166,991.00	537,454.85	-	-	11,704,445.85
Intergovernmental and Interfund Payments	1,805,000.00	-	-	-	1,805,000.00
Capital Expenses	-	115,265,148.23	6,630,322.97	-	121,895,471.20
Debt Service Expenses	8,789,525.00	-	-	8,789,525.00	17,579,050.00
Reserve for Appropriation	13,529,237.00	19,315,198.12	1,574,709.45	43,942,060.27	78,361,204.84
TOTAL - WATER AND SEWERAGE FUNDS	108,509,277.00	178,387,935.56	11,152,902.56	52,731,585.27	350,781,700.39

CITY OF ATLANTA
1991 BUDGET
2J01 - WATER AND SEWERAGE REVENUE FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1989 Receipts	1990 Receipts	1991 Anticipations
INTERGOVERNMENTAL REVENUE:				
633201	Local Shared Revenues	-	-	1,534,205.00
CHARGES FOR SERVICES:				
641401	Maps, Codes, Records	22,330.75	2,745.75	-
641403	Junk	130.40	5,408.41	-
641404	Sale of Sludge	52,210.00	85,385.00	-
645101	WPC Charges, Water Service	58,360,389.06	63,192,437.07	62,560,512.00
645102	WPC Charges, Pipe Inspection	14,175.60	16,625.35	16,091.00
645104	WPC Charges, Water Repairs	75,044.11	43,525.33	-
645107	WPC Charges, Hydraulic Test	5,365.00	8,014.25	-
645211	Sewer Charges, Sewer	32,628,346.45	35,831,111.27	35,472,800.00
645212	Sewer Charges, Inspections	11,735.91	20,398.11	20,194.00
645213	Sewer Charges, Industrial Waste	3,018.97	21,969.08	-
645214	Sewer Charges, Repairs	77,411.35	102,663.30	-
645221	OPR Plant Charges, DeKalb County	7,103,528.40	5,917,692.30	5,858,515.00
645222	OPR Plant Charges, Fulton County	883,000.81	726,284.92	719,022.00
645223	OPR Plant Charges, College Park	587,837.76	103,585.48	102,550.00
645224	OPR Plant Charges, East Point	669,180.64	428,767.12	424,479.00
645225	OPR Plant Charges, Forest Park	208,700.74	188,204.65	186,323.00
645226	OPR Plant Charges, Hapeville	194,783.59	258,429.78	255,845.00
	Total Charges for Services	**100,897,189.54**	**106,953,247.17**	**105,616,331.00**
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	1,029,335.86	1,158,989.99	-
662201	Building Rentals, General	5,350.00	12,875.50	-
669101	Recover Erroneous Payment	2,304,250.18	10,333.89	-
669102	Recover Training/Travel Cost	9,404.67	8,574.00	-
	Total Miscellaneous Revenues	**3,348,340.71**	**1,190,773.38**	**-**
OTHER FINANCING SOURCES:				
691101	Sale of Equipment	10.00	10,000.00	-
691103	Compensation for Loss - Fixed Asset	-	680.00	-
693301	DeKalb Share, R. M. Clayton	946,272.00	867,416.00	858,741.00
694001	Inventory Usage Recovery	37,301.12	40,045.18	-
694002	Water/Sewer Service Deposits	480,350.85	514,255.00	-
	Total Other Financing Sources	**1,463,933.97**	**1,432,396.18**	**858,741.00**
Total Water and Sewerage Revenue Fund Receipts		**105,709,464.22**	**109,576,416.73**	**108,009,277.00**
Cash and Securities Available January 1, 1991				500,000.00
TOTAL - WATER AND SEWERAGE REVENUE FUND				**108,509,277.00**

CITY OF ATLANTA
1991 BUDGET
2J01 - WATER AND SEWERAGE REVENUE FUND

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Law	-	-	183,135.00
Finance	178,625.79	184,750.07	246,625.00
Public Works	5,646,399.72	6,223,915.15	7,268,100.00
Personnel and Human Resources	-	2,456.83	31,491.00
Water and Pollution Control	57,134,409.11	62,327,989.92	69,576,164.00
Non-Departmental	17,974,919.75	17,358,712.49	31,203,762.00
TOTAL - WATER & SEWERAGE REVENUE FUND	**80,934,354.37**	**86,097,824.46**	**108,509,277.00**

MAJOR ACCOUNT GROUP			
Personnel Expenses	39,774,278.59	42,813,758.75	47,395,830.00
Other Current Operating Expenses	18,370,232.48	22,392,252.54	25,822,694.00
Internal Service Expenses	11,764,190.91	10,558,330.90	11,166,991.00
Intergovernmental and Interfund Payments	2,243,112.31	1,552,597.27	1,805,000.00
Debt Service Expenses	8,782,540.08	8,780,885.00	8,789,525.00
Reserve for Appropriation	-	-	13,529,237.00
TOTAL - WATER & SEWERAGE REVENUE FUND	**80,934,354.37**	**86,097,824.46**	**108,509,277.00**

CITY OF ATLANTA
1991 BUDGET
2J21 - WATER AND SEWERAGE RENEWAL AND EXTENSION FUND

RECEIPTS AND ANTICIPATIONS

SOURCE		1989 Receipts	1990 Receipts	1991 Anticipations
INTERGOVERNMENTAL REVENUE:				
631101	**Federal Grants/Entitlements**			
	U.S. EPA, WPC - C130371-03	3,453,943.00	-	3,604,042.00
	U.S. EPA, WPC - C130498-03	1,273,414.00	753,500.00	3,594,015.00
	Sub Total	4,727,357.00	753,500.00	7,198,057.00
633201	**Local Shared Revenues**			
	Non-Sponsored Revenues	13,126,084.36	11,119,959.35	7,059,246.10
	Water Mains, Fulton County	143,879.33	-	-
	Sub Total	13,269,963.69	11,119,959.35	7,059,246.10
	Total Intergovernmental Revenue	**17,997,320.69**	**11,873,459.35**	**14,257,303.10**
CHARGES FOR SERVICES:				
645103	WPC Charges, Water Mains	1,663,134.10	973,585.51	963,850.00
645105	WPC Charges, Tap/Meter Sales	2,029,942.13	1,767,678.37	1,750,000.00
	Total Charges for Services	**3,693,076.23**	**2,741,263.88**	**2,713,850.00**
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	12,559,010.58	14,511,374.59	-
664101	Private Contributions & Donations	-	2,427.54	-
669101	Recover Erroneous Payments	642,823.09	885,826.52	-
669102	Recover Training/Travel Cost	995.29	400.62	-
669106	Recover on Purchases	-	260,000.00	-
	Total Miscellaneous Revenues	**13,202,828.96**	**15,660,029.27**	**-**
OTHER FINANCING SOURCES:				
691101	Sale of Equipment	48,912.37	91,760.00	-
Total Receipts - Water and Sewerage Renewal and Extension Fund		**34,942,138.25**	**30,366,512.50**	**16,971,153.10**
Cash and Securities Available January 1, 1991				161,416,782.46
TOTAL - WATER AND SEWERAGE RENEWAL AND EXTENSION FUND				**178,387,935.56**

CITY OF ATLANTA
1991 BUDGET
2J21 - WATER AND SEWERAGE RENEWAL AND EXTENSION FUND

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Executive Officers and Misc. Offices	34,475.45	38,741.44	42,188.00
Administrative Services	5,386,434.28	889,814.49	158,480.44
Law	-	-	17,900.00
Finance	8,205.60	6,911.83	526,032.00
Public Works	6,537,468.92	10,301,135.10	20,725,024.41
Parks, Recreation and Cultural Affairs	17,500.00	-	-
Water and Pollution Control	52,684,036.94	45,201,746.41	137,239,028.73
Non-Departmental	260,798.64	304,858.04	19,679,281.98
TOTAL - WATER AND SEWERAGE RENEWAL AND EXTENSION FUND	**64,928,919.83**	**56,743,207.31**	**178,387,935.56**

MAJOR ACCOUNT GROUP			
Personnel Expenses	5,300,830.97	5,803,566.87	7,950,004.48
Other Current Operating Expenses	12,294,341.84	14,578,453.32	35,320,129.88
Internal Service Expenses	412,587.10	448,383.93	537,454.85
Capital Expenses	46,921,159.92	35,912,803.19	115,265,148.23
Reserve for Appropriation	-	-	19,315,198.12
TOTAL - WATER AND SEWERAGE RENEWAL AND EXTENSION FUND	**64,928,919.83**	**56,743,207.31**	**178,387,935.56**

CITY OF ATLANTA
1991 BUDGET
2J22 - WATER AND SEWERAGE CONSTRUCTION FUND

RECEIPTS AND ANTICIPATIONS

SOURCE	1989 Receipts	1990 Receipts	1991 Anticipations
INTERGOVERNMENTAL REVENUE:			
631101 Federal Grants/Entitlements			
U.S. EPA, WPC - C130370-05	-	-	838,699.00
U.S. EPA, WPC - C130370-09	2,035,174.00	-	-
U.S. EPA, WPC - C130371-04	3,442,150.00	-	-
U.S. EPA, WPC - C130444-02	223,762.00	-	1,885,744.00
U.S. EPA, WPC - C130447-01	145,409.00	-	-
Sub Total	2,404,345.00	-	2,724,443.00
633101 Local Grants/Entitlements			
DeKalb Share, Three Rivers	-	-	29,679.89
College Park Share, Three Rivers	-	-	668,779.59
East Point Share, Three Rivers	-	-	793,205.48
Forest Park Share , Three Rivers	-	-	81,925.49
Sub Total	-	-	1,573,590.45
Total Intergovernmental Revenue	**2,404,345.00**	**-**	**4,298,033.45**
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	1,625,117.51	925,143.73	-
OTHER FINANCING SOURCES:			
691101 Recover Erroneous Payment	-	900.00	-
Total Receipts - Water and Sewerage Construction Fund	**4,029,462.51**	**926,043.73**	4,298,033.45
Cash and Securities Available January 1, 1991			6,854,869.11
TOTAL - WATER AND SEWERAGE CONSTRUCTION FUND			**11,152,902.56**

CITY OF ATLANTA
1991 BUDGET
2J22 - WATER AND SEWERAGE CONSTRUCTION FUND

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Public Works	1,502,713.88	1,803,575.51	3,030,985.08
Water and Pollution Control	10,435,573.76	5,808,660.11	6,547,208.03
Non-Departmental	7,785.09	7,183.59	1,574,709.45
TOTAL - WATER AND SEWERAGE CONSTRUCTION FUND	**11,946,072.73**	**7,619,419.21**	**11,152,902.56**
MAJOR ACCOUNT GROUP			
Personnel Expenses	7,703.38	7,183.59	-
Other Current Operating Expenses	1,012,948.27	1,908,576.19	2,947,870.14
Internal Service Expenses	81.71		-
Capital Expenses	10,925,339.37	5,703,659.43	6,630,322.97
Reserve for Appropriation	-	-	1,574,709.45
TOTAL - WATER AND SEWERAGE CONSTRUCTION FUND	**11,946,072.73**	**7,619,419.21**	**11,152,902.56**

CITY OF ATLANTA
1991 BUDGET
2J51 - WATER AND SEWERAGE SINKING FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1989 Receipts	1990 Receipts	1991 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	8,810,027.89	1,729,277.52	-
OTHER FINANCING SOURCES:			
692101 Sinking Fund Requirement	8,782,540.08	8,780,885.00	8,789,525.00
Total Receipts - Water and Sewerage Sinking Fund	**17,592,567.97**	**10,510,162.52**	8,789,525.00
Cash and Securities Available January 1, 1991			43,942,060.27
TOTAL - WATER & SEWERAGE SINKING FUND			**52,731,585.27**

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Non-Departmental	8,792,390.80	8,790,017.05	52,731,585.27
TOTAL - WATER & SEWERAGE SINKING FUND	**8,792,390.80**	**8,790,017.05**	**52,731,585.27**
MAJOR ACCOUNT GROUP			
Debt Service Expense	8,792,390.80	8,790,886.00	8,789,525.00
Reserve for Appropriation	-	-	43,942,060.27
TOTAL - WATER & SEWERAGE SINKING FUND	**8,792,390.80**	**8,790,017.05**	**52,731,585.27**

PARKS AND RECREATION FACILITIES FUNDS

	1990 Budget	1991 Budget	% Change
Funds:			
Parks and Recreation Facilities Revenue Fund	862,952	861,342	-.2
Parks and Recreation Facilities Sinking Fund	941,442	988,391	+5.0
Parks and Recreation Facilities Renewal and Extension Fund	1,849,768	2,150,000	+16.2
TOTAL - PARKS & RECREATION FACILITIES FUNDS	**3,654,162**	**3,999,733**	**+9.5**

PARKS AND RECREATION FACILITIES REVENUE FUND

The Parks and Recreation Facilities Revenue Fund was established in 1982 to account for the receipts and costs of the operation of proprietary Parks and Recreation facilities. At present, the only facility so operated is the Cyclorama. There is virtually no expected change in planned activity from 1990.

RETIREMENT OF DEBT FUND

The Parks and Recreation Facilities Revenue Bond Sinking Fund accounts for interest and principal payments for the service and retirement of debt associated with the operations of proprietary Parks and Recreation facilities, which currently consists of $4,500,000 in revenue bonds issued for the restoration of the Battle of Atlanta Diorama at the Cyclorama.

CAPITAL IMPROVEMENTS FUND

The Parks and Recreation Facilities Renewal and Extension Fund was established in 1983 to account for the disbursement of funds received from the Parks and Recreation Facilities Revenue Fund to be used for replacements, additions, extensions and improvements at Parks and Recreation facilities funded on a proprietary basis.

CITY OF ATLANTA
1991 BUDGET
PARKS AND RECREATION FACILITIES FUNDS

	Parks and Recreation Facilities Revenue Fund	Parks and Recreation Facilities Sinking Fund	Parks and Recreation Facilities Renewal and Extension Fund	Total
SUMMARY OF 1991 ESTIMATED RECEIPTS				
MAJOR ACCOUNT GROUP				
Charges for Services	775,676.00	-	-	775,676.00
Miscellaneous Revenues	35,665.65	-	-	35,665.65
Other Financing Sources	-	631,030.00	-	631,030.00
Total Estimated Receipts	811,341.65	631,030.00	-	1,442,371.65
Cash and Securities Available January 1, 1991	50,000.00	357,360.68	2,150,000.02	2,557,360.70
TOTAL - PARKS AND RECREATION FACILITIES FUNDS	**861,341.65**	**988,390.68**	**2,150,000.02**	**3,999,732.35**

SUMMARY OF 1991 APPROPRIATIONS				
Personnel Expenses	430,711.00	-	-	430,711.00
Other Current Operating Expenses	256,895.00	-	163,393.00	420,288.00
Internal Service Expenses	6,500.00	-	-	6,500.00
Capital Expenses	-	-	90,395.00	90,395.00
Debt Service Expenses	99,599.65	631,030.00	531,430.00	1,262,059.65
Reserve for Appropriation	67,636.00	357,360.68	1,364,782.02	1,789,778.70
TOTAL - PARKS AND RECREATION FACILITIES FUNDS	**861,341.65**	**988,390.68**	**2,150,000.02**	**3,999,732.35**

CITY OF ATLANTA
1991 BUDGET
2K01 - PARKS FACILITIES REVENUE FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1989 Receipts	1990 Receipts	1991 Anticipations
CHARGES FOR SERVICES:				
644104	Fees, Cyclorama Admission	781,387.09	783,512.66	775,676.00
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	11,903.51	10,152.73	-
662311	Food, Drink and Notions	36,101.26	36,025.91	35,665.65
669101	Recover Erroneous Payment	364.67	-	-
	Total Miscellaneous Revenues	**48,369.44**	**36,000.00**	**35,665.65**
OTHER FINANCING SOURCES:				
691101	Sale of Equipment	750.00	-	-
Total Parks Facilities Revenue Fund Receipts		**830,506.53**	**829,691.30**	811,341.65
Cash and Securities Available January 1, 1991				50,000.00
GRAND TOTAL - PARKS FACILITIES REVENUE FUND				**861,341.65**

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Parks, Recreation and Cultural Affairs	555,713.58	591,828.44	739,292.00
Non-Departmental	101,156.78	103,930.95	122,049.65
TOTAL - PARKS FACILITIES REVENUE FUND	**656,870.36**	**695,759.39**	**861,341.65**
MAJOR ACCOUNT GROUP			
Personnel Expenses	338,900.55	377,280.26	430,711.00
Other Current Operating Expense	227,443.99	228,014.49	256,895.00
Internal Service Expenses	4,775.82	4,714.64	6,500.00
Debt Service Expense	85,750.00	85,750.00	99,599.65
Reserve for Appropriation	-	-	67,636.00
TOTAL - PARKS FACILITIES REVENUE FUND	**656,870.36**	**695,759.39**	**861,341.65**

CITY OF ATLANTA
1991 BUDGET
2K21 - PARKS AND RECREATION FACILITIES RENEWAL AND EXTENSION FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1989 Receipts	1990 Receipts	1991 Anticipations
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	126,503.31	188,321.48	-
Total Parks and Recreation Facilities Renewal and Extension Fund Receipts		**126,503.31**	**188,321.48**	-
Cash and Securities Available January 1, 1991				2,150,000.02
GRAND TOTAL - PARKS AND RECREATION FACILITIES RENEWAL AND EXTENSION FUND				**2,150,000.02**

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1989 Expenditure	1990 Expenditure	1991 Appropriation
Parks, Recreation and Cultural Affairs	16,505.55	22,021.00	1,618,570.02
Non-Departmental	-	-	531,430.00
TOTAL - PARKS FACILITIES RENEWAL AND EXTENSION FUND	**16,505.55**	**22,021.00**	**2,150,000.02**
MAJOR ACCOUNT GROUP			
Other Current Operating Expense	-	-	163,393.00
Capital Expense	16,505.55	22,021.00	90,395.00
Debt Service Expense			531,430.00
Reserve for Appropriation	-	-	1,364,782.02
TOTAL - PARKS FACILITIES RENEWAL AND EXTENSION FUND	**16,505.55**	**22,021.00**	**2,150,000.02**

CITY OF ATLANTA
1991 BUDGET
2K51 - PARKS AND RECREATION FACILITIES SINKING FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1989 Receipts	1990 Receipts	1991 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	50,310.60	45,028.55	-
OTHER FINANCING SOURCES:			
692101 Sinking Fund Requirement	635,750.00	629,110.00	631,030.00
Total Parks and Recreation Facilities Sinking Fund Receipts	**686,060.60**	**674,138.55**	631,030.00
Cash and Securities Available January 1, 1991			357,360.68
TOTAL - PARKS AND RECREATION FACILITIES SINKING FUND			**988,390.68**

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1989 Expenditure	1990 Expenditure	1991 Appropriation
Non-Departmental	635,750.00	629,110.00	988,390.68
TOTAL - PARKS AND RECREATION FACILITIES SINKING FUND	**635,750.00**	**629,110.00**	**988,390.68**
MAJOR ACCOUNT GROUP			
Debt Service Expense	635,750.00	629,110.00	631,030.00
Reserve for Appropriation	-	-	357,360.68
TOTAL - PARKS AND RECREATION FACILITIES SINKING FUND	**635,750.00**	**629,110.00**	**988,390.68**

INTERNAL SERVICE FUND

The Internal Service Fund is supported by charges to city departments using vehicle maintenance and data processing services. The duplicating service was eliminated in 1990. The non-departmental category consists of a fund-wide reserve. The 1991 adopted budget is 3.2% less than 1990, as indicated below

	1990 Budget	1991 Budget	% Change
Services Provided:			
Automotive Services (Bureau of Motor Transport Services)	24,333,005	22,753,501	-6.5
Data Processing (Office of Management Systems)	9,806,912	9,196,127	-6.2
Duplicating (Bureau of General Services)	489,006	-	-
Non-Departmental	7,496,162	8,834,193	+17.8
TOTAL - INTERNAL SERVICE FUND	**42,125,086**	**40,783,821**	**-3.2**

The decrease in the Internal Service Fund reflects the elimination of the duplicating services activity. In addition, the Bureau of Motor Transport and Bureau of Management Information Systems' budgets were reduced as part of a city-wide reduction to help balance the 1991 budget. Nine positions were abolished in the Fund along with decreases in various other operating accounts.

CITY OF ATLANTA
1991 BUDGET
2M01 - INTERNAL SERVICE FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1989 Receipts	1990 Receipts	1991 Anticipations
CHARGES FOR SERVICES:				
641105	Fees, Special, Non-Recurring	8,942.05	-	-
641403	Junk	66,420.22	14,731.28	-
647101	Motor Equipment, PM/Repairs	18,439,987.62	18,768,311.35	18,959,784.00
647102	Motor Equipment, Fuel	2,998,860.69	3,437,171.54	3,007,810.00
647103	Motor Equipment, Lease	173,881.67	168,042.40	200,000.00
647201	Duplicating Services	361,538.85	344,784.12	-
647301	Data Processing Services	8,961,343.18	8,753,932.40	8,582,000.00
	Total Charges for Services	**31,010,974.28**	**31,486,973.09**	**30,749,594.00**
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	617,545.52	732,525.81	-
669101	Recover Erroneous Payment	14,265.58	1,365.81	-
669102	Recover Training/Travel Cost	1,241.87	545.05	-
	Total Miscellaneous Revenues	**633,052.97**	**734,436.67**	**-**
OTHER FINANCING SOURCES:				
691101	Sale of Equipment	-	650.00	-
Total Receipts - Internal Service Fund		**31,644,027.25**	**32,222,059.76**	30,749,594.00
Cash and Securities Available January 1, 1991				10,034,226.86
TOTAL - INTERNAL SERVICE FUND				**40,783,820.86**

CITY OF ATLANTA
1991 BUDGET
2M01 - INTERNAL SERVICE FUND

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1989 Expenditures	1990 Expenditures	1991 Appropriations
Administrative Services	30,053,804.04	31,571,678.61	31,949,628.13
Non-Departmental	-	-	8,834,192.73
TOTAL - INTERNAL SERVICE FUND	**30,053,804.04**	**31,571,678.61**	**40,783,820.86**
MAJOR ACCOUNT GROUP			
Personnel Expenses	13,448,460.72	14,097,363.15	10,560,824.00
Other Current Operating Expense	12,252,039.64	12,695,643.34	13,649,589.38
Internal Service Expense	2,157,428.34	1,893,823.24	4,885,391.00
Capital Expense	2,195,875.34	2,884,848.88	2,853,823.75
Reserve for Appropriation	-	-	8,834,192.73
TOTAL - INTERNAL SERVICE FUND	**30,053,804.04**	**31,571,678.61**	**40,783,820.86**

UNDERGROUND ATLANTA FACILITIES REVENUE FUND

This fund was created by ordinance adopted October 2, 1989, to account for operations of Underground Atlanta activities. All revenues from sources applicable to this operation and all related expenditures are recorded in this fund.

Underground Atlanta Facilities Revenue Fund
(In Thousands $)

REVENUES	1990 ACTUAL	1991 ESTIMATED	EXPENDITURES	1990 ACTUAL	1991 ESTIMATED
Parking Revenues	1,755.6	1,738.0	Parking Expenses	649.0	885.9
Rental Fees	1,950.3	1,930.0	Commercial Facilities Expense	6,927.5	8,135.1
Other Income	4,130.3	5,053.0	Reserve	-	447.5
Cash & Securities	76.9	747.5			
TOTAL	7,913.1	9,468.5	**TOTAL**	7,576.5	9,468.5

The total estimated expenditures for Underground Atlanta in 1991 reflect expenses which were incurred in late 1990, but were not recorded until 1991, therefore, reflecting a substantial overall increase over 1990 actual. It is anticipated that the Underground Atlanta Fund will need to receive approximately $5.0 million in General Fund support in 1991. This increase in General Fund support is due to the fact that principal, as well as interest, is due on the Underground bonds for the first time, whereas interest only was paid in the past. These facts are consistent with proformas that indicate the Fund will not be self-sufficient for at least 10 years.

CITY OF ATLANTA
1991 BUDGET
2N01 - UNDERGROUND ATLANTA FACILITIES REVENUE FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1989 Receipts	1990 Receipts	1991 Anticipations
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	1,269.17	76,934.02	-
662201	Building Rentals, General	1,275,555.38	3,706,006.64	3,668,000.00
	Total - Miscellaneous Revenues	**1,276,824.55**	**3,782,940.66**	**3,668,000.00**
OTHER FINANCING SOURCES:				
692403	Transfer from General Fund	2,887,756.22	4,130,380.04	5,052,985.00
Total	**Underground Atlanta Facilities Revenue Fund Receipts**	**4,164,580.77**	**7,913,320.70**	8,720,985.00
Cash and Securities Available January 1, 1991				747,549.92
TOTAL - UNDERGROUND ATLANTA FACILITIES REVENUE FUND				**9,468,534.92**

SUMMARY OF EXPENDITURES AND APPROPRIATIONS

DEPARTMENT	1989 Expenditure	1990 Expenditure	1991 Appropriation
Economic Development	3,753,714.86	7,576,636.69	9,020,985.00
Non-Departmental	-	-	447,549.92
TOTAL - UNDERGROUND ATLANTA FACILITIES REVENUE FUND	**3,753,714.86**	**7,576,636.69**	**9,468,534.92**
MAJOR ACCOUNT GROUP			
Other Operating Expenses	3,679,891.16	7,300,490.84	8,951,835.00
Internal Service Expenses	-	137,076.00	-
Capital Expenses	73,823.70	139,069.85	69,150.00
Reserve for Appropriation	-	-	447,549.92
TOTAL - UNDERGROUND ATLANTA FACILITIES REVENUE FUND	**3,753,714.86**	**7,576,636.69**	**9,468,534.92**

1991 FIDUCIARY FUNDS BUDGET

The Fiduciary Funds group is one of the three fund groups in the City's budget and accounts for assets held by the City in a trustee capacity or as an agent for individuals or organizations. Additionally, these funds account for the proceeds of certain intergovernmental grants and contributions from various private individuals and organizations.

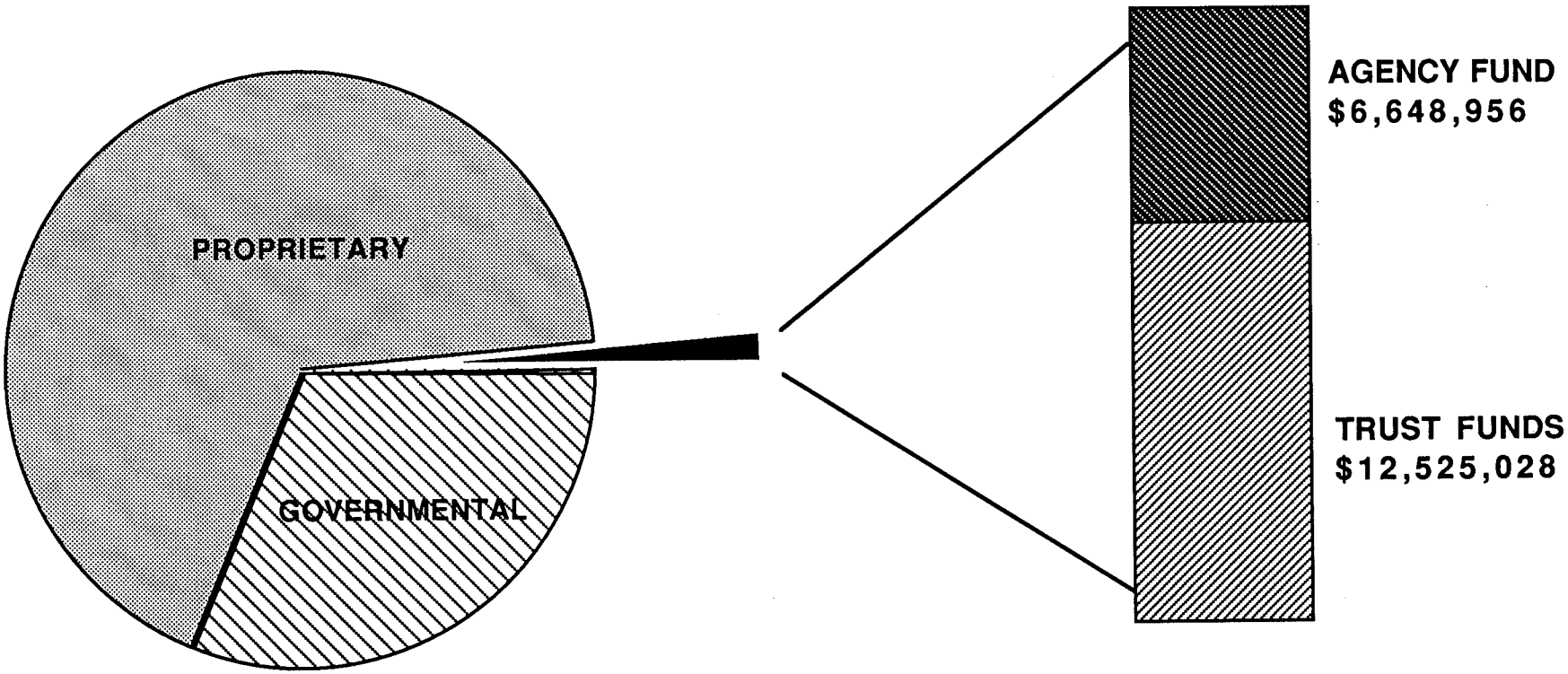
In the Agency Fund it is not unusual for current appropriations to be considerably less than the prior year's receipts as is the case in 1991. This results from monies being collected on behalf of other agencies or organizations and remitted to them in the same year. Generally, only the balance of funds owed at the end of the previous year are appropriated in the current year as the initial adopted budget.

The Trust Fund currently contains a cash and securities balance of over $5.5 million, or nearly one half of total appropriations. This is due mainly to the sales tax "windfall" resulting from the first year's collections. These funds are appropriated for various one-time projects, which are in various stages of development.

Activity in the Fiduciary Funds for 1991 should be similar to that occurring in 1990. The reduction in the Trust Fund budget is the result of a continual decrease in the appropriations balance for the sales tax "windfall" projects as project expenses are incurred.

	1990 Budget	1991 Budget	% Change
Agency Fund	4,993,058	6,648,956	33.2
Trust Fund	15,529,992	11,705,965	(24.6)
Rental Rehabilitation Trust Fund	789,762	819,063	3.7
TOTAL - FIDUCIARY FUNDS	**21,312,813**	**19,173,984**	**(10.04)**

TOTAL 1991 BUDGET



FIDUCIARY FUNDS $19,173,984

CITY OF ATLANTA
1991 BUDGET
3P01 - AGENCY FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1989 Receipts	1990 Receipts	1991 Anticipations
TAXES:				
612101	Taxes, State Sales	75,891.32	84,978.29	-
CHARGES FOR SERVICES:				
641105	Fees, Special, Non-Recurring	7,629.60	1,920.20	-
645106	WPC Charges, Water Meter Deposits	62,310.00	90,000.00	-
645211	Sewer Charges, Sewers	6,680,585.81	7,185,739.80	-
	Total Charges for Services	**6,750,525.41**	**7,277,660.00**	**-**
FINES AND FORFEITS:				
651101	Traffic and Parking Fines	2,141,908.37	2,159,413.14	-
651201	General Fines	95,772.45	162,607.86	-
652103	**Bonds, Forfeited/Collected**			
	Non-Sponsored Revenues	3,021,647.27	3,051,041.51	-
	U.S. Dept. HUD, Com. Planning/ Development, NDP Settlement Agree. B-79-UR-13-0001	7,220.00	2,704.90	-
	Sub Total	3,028,867.27	3,053,746.41	-
652106	Victim-Witness Program	-	60,656.50	-
652108	Jail Fund Surcharge	-	627,536.11	-
652109	Jail Fund Bond Forfeiture	-	961.00	-
	Total Fines and Forfeits	**5,266,548.09**	**6,064,921.02**	**-**
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	585,442.08	761,300.64	-
661003	Redemption Fee Penalty	10,666.10	-	-
663401	Redemption of Marshall Deeds	23,183.74	142,149.59	-
664101	Private Contributions & Donations	2,121.43	200.00	-
669101	Recover Erroneous Payments	6,563.19	7,968.18	-
669104	Recover Unclaimed Payments	61,978.22	5,998.95	
669105	Recover Bankrupt Proceeds	134,045.79	6,156.64	-
669107	Recover Grant Costs	189,753.36	48,004.94	-
	Total Miscellaneous Revenues	**1,013,753.91**	**971,778.94**	**-**
SALES, RECOVERIES AND OTHER FINANCING SOURCES:				
692301	Recover Pension Administrative Costs	436,814.48	422,710.36	-
Total Receipts - Agency Fund		**13,543,533.21**	**14,822,048.61**	**-**
Cash and Securities Available January 1, 1991				6,648,956.03
GRAND TOTAL - AGENCY FUND				**6,648,956.03**

CITY OF ATLANTA
1991 BUDGET
3P01 - AGENCY FUND

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT:	1989 Expenditures	1990 Expenditures	1991 Appropriations
Executive Officers and Misc. Offices	-	-	628,589.86
Administrative Services	178,310.42	151,698.20	152,895.03
Law	141,162.64	8,011.35	18,475.96
Finance	1,044,641.72	1,284,619.50	2,328,385.26
Community Development	8,194.48	-	-
Parks, Recreation and Cultural Affairs	53,707.73	63,559.50	16,450.90
Water and Pollution Control	6,683,368.79	7,340,382.49	1,904,745.62
Judicial Agencies	5,026,111.67	5,250,745.97	1,359,485.83
Police Services	928.60	22,544.34	1,625.84
Housing	-	4,980.00	238,301.73
TOTAL - AGENCY FUND	**13,136,426.05**	**14,126,541.35**	**6,648,956.03**

MAJOR ACCOUNT GROUP:			
Personnel Expenses	417,040.28	423,078.85	-
Other Current Operating Expense	2,736,811.80	3,193,389.22	2,074,382.05
Intergovernmental and Interfund Payments	9,980,805.71	10,494,251.23	3,779,205.67
Capital Expenses	1,768.26	15,822.05	-
Reserve for Appropriation	-	-	795,368.31
TOTAL - AGENCY FUND	**13,136,426.05**	**14,126,541.35**	**6,648,956.03**

CITY OF ATLANTA
1991 BUDGET
3P02 - TRUST FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1989 Receipts	1990 Receipts	1991 Anticipations
INTERGOVERNMENTAL REVENUE:				
631101	**Federal Grants/Entitlements**			
	USDL, JTPA, 99-9-3507-98-094-(89)	-	-	75,000.00
	Ga. DOL, JTPA 10-86-13-1-1-14 (86)	-	-	90,381.00
	Sub Total	-	-	165,381.00
632101	**State Grants/Entitlements**			
	Ga. DOL, JTPA 99-9-3507-98-094 (90)		-	1,000,000.00
	Ga. DOL, JTPA 10-87-10-1-1-14 (87)	-	-	165,806.42
	Ga. DOL, JTPA 10-87-13-1-1-14 (87)	.49	-	-
	Ga. DOL, JTPA 30-87-00-1-1-14 (87)	-	-	87,793.00
	Ga. DOL, JTPA 20-P7-00-1-1-14	4,546.00	-	758.00
	Ga. DOL, JTPA 10-88-10-1-1-14(88)	2,490,672.00	27,672.00	54,012.38
	Ga. DOL, JTPA 10-88-16-1-1-14(88)	73,454.00	227.00	169.00
	Ga. DOL, JTPA 30-88-00-1-1-14(88)	93,233.00	-	39,344.00
	Ga. DOL, JTPA 20-C9-00-1-1-14(88)	1,704,993.00	317,168.00	49,242.00
	Ga. DOL, JTPA 10-89-10-1-1-14(89)	1,457,198.00	2,560,882.00	724,812.62
	Ga. DOL, JTPA 10-89-13-1-1-14(89(	-	40,420.00	60,241.00
	Ga. DOL, JTPA 30-89-00-1-1-14(89)	-	155,325.00	38,139.00
	Ga. DOL, JTPA 20-CO-00-1-1-14(90)	30,499.00	1,736,662.51	539,368.49
	Ga. DOL, JTPA 70-89-11-1-1-14(90)	-	6,994.00	206.00
	Ga. DOL, JTPA 10-90-10-1-1-14(90)	-	1,528,960.00	2,864,337.00
	Ga. DOL, JTPA 10-90-13-1-1-14(90)	-	8,735.00	125,742.00
	Ga. DOL, JTPA 30-90-00-1-1-14(90)	-	86,387.00	49,964.00
	Ga. DOL, JTPA 32-C1-00-1-1-14(90)	-	43,843.00	61,157.00
	Sub Total	5,854,595.49	6,513,275.51	5,861,091.91
633101	**Local Grants/Entitlements**			
	Private Contributors, Various Years	544,884.48	17,662.52	-
	Total Intergovernmental Revenue	**6,399,479.97**	**6,530,938.03**	**6,026,472.91**
CHARGES FOR SERVICES:				
641105	Fees, Special, Non-Recurring	-	5,000.00	-
641405	Sale of Novelties, Private Contributors, Various Years	303.00	1,049.01	-
641407	Transcards/Parking/Tokens	8,324.00	48,178.00	-
644103	Fees, Tennis, Private Contributors, Various Years	12,390.85	41,806.46	905.95
644105	Fees, Recreation Activity, Private Contributors, Various Years	74,652.77	113,208.09	-
644106	Fees, Burial	11,650.00	86,572.10	-
644107	Fees, Civic Center	-	14,403.50	-
644108	Fees, Chastain Park Amphitheatre	-	142,327.27	-
647403	Fees, City-Wide Training	13,046.50	19,432.00	-
	Total Charges for Services	**120,367.12**	**471,976.43**	**905.95**
FINES AND FORFEITS:				
652101	Unclaimed Money, Prisoner	689,488.16	759,296.62	-

CITY OF ATLANTA
1991 BUDGET
3P02 - TRUST FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1989 Receipts	1990 Receipts	1991 Anticipations
MISCELLANEOUS REVENUES:			
661001 Interest Earnings			
Non-Sponsored Revenues	1,199,265.53	747,440.76	-
Downtown Development Authority	195,473.15	1,491.65	-
Private Contributors, Various Years	18,637.65	4,208.15	-
Private Contributors, Hugh T. Inman	17,107.81	14,375.09	-
Sub Total	1,430,484.14	767,515.65	-
664101 Private Contributions & Donations			
Non-Sponsored Revenues	2,000.00	-	-
Private Contributors, Various Years	1,268,362.59	1,057,340.12	110,632.03
Midtown Business Association	-	29,842.00	-
Post Atlanta	-	21,506.50	-
Arts Festival Assoc. of Atlanta, Inc., 1990 Contr.	-	10,000.00	-
Sub Total	1,270,362.59	1,118,688.62	110,632.03
669101 Recover Erroneous Payment			
Non-Sponsored Revenues	-	170.00	-
Ga. DOL, JTPA 10-87-10-1-1-14(87)	1,728.00	-	-
Ga. DOL, JTPA 20-P7-00-1-1-14	554.07	-	-
Ga. DOL, JTPA 10-88-10-1-1-14(88)	35,148.37	-	-
Ga. DOL, JTPA 20-C9-00-1-1-14(88)	-	3,650.00	-
Ga. DOL, JTPA 10-89-10-1-1-14(89)	-	3,954.92	-
Ga. DOL, JTPA 20-C0-00-1-1-14(90)	-	2,478.48	50,000.00
Ga. DOL, JTPA 10-90-10-1-1-14(90)	-	79.50	-
Private Contributors, Various Years	10.56	30.00	-
Sub Total	37,441.00	10,362.90	50,000.00
669102 Recover Training/Travel Cost			
Non-Sponsored Revenue	868.26	505.30	-
Ga. DOL, JTPA 10-88-10-1-1-14(88)	13.00	-	-
Ga. DOL, JTPA 70-89-11-1-1-14(90)	-	4.98	-
Sub Total	881.26	510.28	-
Total Miscellaneous Revenues	**2,739,168.99**	**1,897,077.45**	**160,632.03**

CITY OF ATLANTA
1991 BUDGET
3P02 - TRUST FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1989 Receipts	1990 Receipts	1991 Anticipations
OTHER FINANCING SOURCES:				
691102	Sale of Land & Structures	36,500.00	-	-
692303	Recover Direct Cost	50,000.00	-	-
692403	Oper. Trans. From Fund 1A01	-	30,000.00	-
	Total Other Financing Sources	86,500.00	30,000.00	-
Total Receipts - Trust Fund		10,035,004.24	9,689,288.53	6,188,010.89
Cash and Securities Available January 1, 1991				5,517,953.89
TOTAL - TRUST FUND				11,705,964.78

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT:	1989 Expenditures	1990 Expenditures	1991 Appropriations
City Council	3,378.00	-	1,197.61
Office of the Mayor	620,613.13	10,865.76	8,828.46
Chief of Staff and Reporting Offices	5,984,646.89	6,642,709.89	5,373,525.81
Executive Officers and Misc. Offices	7,736,355.49	54,815.52	97,792.65
Economic Development	50,000.00	-	-
Administrative Services	2,840,200.12	5,019,124.24	3,280,740.29
Finance	207,695.71	200,926.76	2,007,674.90
Planning and Development	1,533.00	-	67.99
Public Works	-	37,959.67	152,256.52
Parks, Recreation and Cultural Affairs	1,495,148.00	1,623,351.77	608,870.50
Public Safety	782.50	-	-
Personnel and Human Resources	8,690.50	9,453.33	23,418.99
Police Services	750,380.43	971,869.74	105,960.52
Housing	6,075.00	-	40,476.54
Non-Departmental	10,500.00	91,925.06	5,154.00
TOTAL - TRUST FUND	19,715,998.77	14,663,001.74	11,705,964.78
MAJOR ACCOUNT GROUP:			
Personnel Expenses	2,010,757.13	2,235,650.41	1,011,464.95
Other Current Operating Expense	6,948,870.85	6,796,577.24	4,429,118.17
Internal Service Expenses	18,180.93	22,682.66	24,660.40
Intergovernmental and Interfund Payments	4,534,749.71	149,204.91	1,710,501.06
Capital Expenses	6,203,440.15	5,458,886.52	3,453,477.49
Debt Service Expenses	-	-	.30
Reserve for Appropriations	-	-	1,076,742.41
TOTAL - TRUST FUND	19,715,998.77	14,663,001.74	11,705,964.78

CITY OF ATLANTA
1991 BUDGET
3P04 - RENTAL REHABILITATION TRUST FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1989 Receipts	1990 Receipts	1991 Anticipations
INTERGOVERNMENTAL REVENUE:			
631101 Federal Grants/Entitlements			
U.S. Dept HUD, Com. Planning/ Dev. Rental Rehab. Program,			
R-85-MC-13-0202	10,010.00	-	-
R-86-MC-13-0202	16,574.95	4,333.36	-
R-87-MC-13-0202	341,941.06	15,125.66	-
R-88-MC-13-0202	645,285.72	179,314.28	-
R-89-MC-13-0202	59,289.58	310,365.55	271,344.87
R-90-MC-13-0002	-	893.42	545,106.58
Total - Intergovernmental Revenue	**1,073,101.31**	**510,032.27**	**816,451.45**
CHARGES FOR SERVICES:			
641104 Fees, Loan Application			
U.S. Dept HUD, Com. Planning/ Dev. Rental Rehab. Program,			
R-85-MC-13-0202	745.00	-	10.00
Total Receipts - Rental Rehabilitation Trust Fund	**1,073,846.31**	**510,032.27**	816,461.45
Cash and Securities Available January 1, 1991			2,601.37
TOTAL - RENTAL REHABILITATION TRUST FUND			**819,062.82**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT:	1989 Expenditures	1990 Expenditures	1991 Appropriations
Community Development	1,073,994.63	509,457.43	819,062.82
TOTAL - RENTAL REHABILITATION TRUST FUND	**1,073,994.63**	**509,457.43**	**819,062.82**
MAJOR ACCOUNT GROUP:			
Personnel Expenses	61,308.50	45,938.10	118.99
Other Current Operating Expense	1,011,792.81	462,903.84	736,577.19
Internal Service Expenses	893.32	615.49	-
Reserve for Appropriations	-	-	82,366.64
TOTAL - RENTAL REHABILITATION TRUST FUND	**1,073,994.63**	**509,457.43**	**819,062.82**

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