1998 GOVERNMENTAL FUNDS BUDGET

The Governmental Funds group is one of three fund groups in the City's budget. The funds in this Fund group, account for those transactions that are supported by 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; largest of the Governmental Fund group, comprises mostly of general tax revenues and provides 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 Emergency Telephone System Fund was established to account for all E-911 expenditures.

The Capital Projects Funds include the Annual Bond Fund and the 1987-1997 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. 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 was 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; since 1990 all the issues have been 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.

	1997 BUDGET	1998 BUDGET	TOTAL INC/(DEC)	% INC/(DEC)
General Fund	423,322,984	408,574,000	(14,748,984)	(3.48)
Special Revenue Funds:				
Intergovernmental Grant Fund	41,650,591	50,798,354	9,147,763	21.96
Community Development Fund	19,540,268	20,158,694	618,426	3.16
Emergency Telephone System Fund	4,864,844	5,322,769	457,925	9.41
Empowerment Zone	97,188,542	92,187,704	(5,000,838)	(5.15)
Sub Total	163,244,245	168,467,521	5,223,276	3.20

1998 GOVERNMENTAL FUNDS BUDGET (Continued)

	1997 BUDGET	1998 BUDGET	TOTAL INC/(DEC)	% INC/(DEC)
Capital Projects Funds:				
Annual Bond Fund	1,783,067	2,133,067	350,000	19.63
Parks Improvement Fund	18,233,400	14,705,042	(3,528,358)	(19.35)
1987 Bond Project Fund	383,963	358,558	(25,405)	(6.62)
1988 Bond Project Fund	786	-	(786)	(100.00)
1989 Bond Project Fund	433,585	277,772	(155,813)	(35.94)
1990 Bond Project Fund	532,555	523,700	(8,856)	(1.66)
1991 Bond Project Fund	1,498,738	904,094	(594,644)	(39.68)
1992 Bond Project Fund	1,786,999	1,309,744	(477,255)	(26.71)
General Government Capital Outlay Fund	21,398,491	20,587,296	(811,195)	(3.79)
1993 Bond Project Fund	1,055,436	426,771	(628,665)	(59.56)
1993 School Improvement Bond Fund	26,089,644	12,985,446	(13,104,198)	(50.23)
1994 Referendum G.O. Bond Fund	39,437,853	28,239,696	(11,198,157)	(28.39)
1994 Bond Project Fund	3,824,868	2,481,506	(1,343,362)	(35.12)
1995 Bond Project Fund	8,344,830	3,253,810	(5,091,020)	(61.01)
1996 Bond Project Fund	7,928,593	7,298,142	(630,451)	(7.95)
1996 G.O. Public Improv. Bond Part B Fund	28,462,317	27,380,118	(1,082,199)	(3.80)
1997 Bond Project Fund	-	7,974,883	7,974,883	100.00
1997 G.O. Public Improv. Bond Fund	-	41,113,558	41,113,558	100.00
Sub Total	161,195,125	171,953,203	10,758,078	6.67
Debt Service Funds:				
Bond Sinking Fund	62,938,596	69,161,093	6,222,497	9.89
1989 Refunding Bond Fund	1,364,400	1,306,500	(57,900)	(4.24)
Sub Total	64,302,996	70,467,593	6,164,597	9.59
Special Assessment Fund	1,668,827	2,226,399	557,572	33.41
GRAND TOTAL - GOVERNMENTAL FUNDS	**813,734,177**	**821,688,715**	**7,954,538**	**0.98**

1998 PROPOSED SUMMARY

GOVERNMENTAL FUNDS

DEPARTMENT/AGENCY	General	Community Development	Inter-Govt'l.	Emergency Telephone System	Park Improvement	General Government Cap. Outlay	Bond Projects	Bond Sinking	Special Assessment	Empowerment Zone	Total
City Council	3,676,908	-	-	-	-	-	-	-	-		3,676,908
Office of Mayor	564,733	-	104,091	-	-	-	-	-	-	-	668,824
Chief of Staff and Reporting Offices	3,564,253	-	-	-	-	-	-	-	-	-	3,564,253
Executive Offices and Misc. Offices	2,006,178	45,674	-	-	-	-	48,105	-	-	-	2,099,957
Administrative Services	9,707,671	163,420	43,000	-	-	6,151,593	7,093,304	-	-	-	23,158,988
Law	3,316,562	9,289	-	-	-	-	-	-	-	-	3,325,851
Finance	9,146,588	86,025	-	-	-	-	1,875,564	-	-	-	11,108,177
Planning, Dev. and Neigh. Consv.	10,305,989	17,137,048	26,492,675	-	-	23,581	208,057	-	462,721	90,495,983	145,126,054
Public Works	58,737,961	682,280	1,106,678	-	-	7,473,357	97,532,149	-	710,259	-	166,242,684
Parks, Recreation & Cultural Affairs	25,537,408	1,956,006	1,010,930	-	13,280,174	3,125,968	84,650	-	-	-	44,995,136
Water	-	20,650	10,590	-	-	-	-	-	-	-	31,240
Personnel and Human Resources	4,062,914	-	-	-	-	-	9,677	-	-	-	4,072,591
Judicial Agencies	20,608,093	-	10,636	-	-	-	-	-	-	-	20,618,729
Fire	48,202,307	58,301	-	-	-	855,000	2,032,564	-	-	-	51,148,172
Police	97,553,440	-	21,950,601	-	-	250,000	-	-	-	1,691,721	121,445,762
Corrections	21,535,042	-	-	-	-	-	90,724	-	-	-	21,625,766
Non-Departmental	90,047,953	-	69,152	5,322,769	1,424,868	2,707,796	28,992,573	69,161,093	1,053,419	-	198,779,623
GRAND TOTAL - ALL FUNDS	**408,574,000**	**20,158,693**	**50,798,353**	**5,322,769**	**14,705,042**	**20,587,295**	**137,967,367**	**69,161,093**	**2,226,399**	**92,187,704**	**821,688,715**

1998 BUDGET

GOVERNMENTAL FUNDS

MAJOR ACCOUNT GROUP:	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	SPECIAL ASSESSMENT FUND	TOTAL
SUMMARY OF 1998 ESTIMATED RECEIPTS						
Property Taxes	68,136,586	-	4,821,208	24,278,475	-	97,236,269
Other Taxes	163,825,237	-	-	-	-	163,825,237
Licensees and Permits	39,066,873	-	-	-	-	39,066,873
Intergovernmental Revenues	533,000	156,183,601	-	-	-	156,716,601
Charges for Services	45,395,310	5,293,117	-	-	-	50,688,427
Fines and Penalties	13,101,269	-	-	-	-	13,101,269
Miscellaneous Revenues	9,178,804	83,523	250,000	-	8,531,297	18,043,624
Sales, Recoveries and Other Financing Sources	35,009,121	2,396,912	414,332	2,886,550	-	40,706,915
Total Anticipated Receipts	**374,246,200**	**163,957,153**	**5,485,540**	**27,165,025**	**8,531,297**	**579,385,215**
Cash and Securities Available January 1, 1998	34,327,800	5,190,618	166,467,663	43,302,568	-	249,288,649
Due From Other Funds	-	(680,251)	-	-	(6,304,898)	(6,985,149)
GRAND TOTAL - ALL FUNDS	**408,574,000**	**168,467,520**	**171,953,203**	**70,467,593**	**2,226,399**	**821,688,715**
SUMMARY OF 1998 APPROPRIATIONS						
Personnel Expenses	257,264,680	17,013,013	1,929,827	-	-	276,207,520
Other Current Operating Exp.	61,270,383	51,689,368	10,349,805	-	463,896	123,773,452
Loans/Adv/Invest/Losses	-	-	-	-	-	-
Internal Service Expenses	18,671,067	247,440	367,164	-	-	19,285,671
Intergovernmental and Interfund Payments	32,824,827	5,322,769	16,469,745	1,306,500	-	55,923,841
Capital Expenses	7,247,384	9,325,524	117,427,812	-	709,084	134,709,804
Debt Service Expenses	21,751,631	80,720	312,623	28,434,132	-	50,579,106
Reserve for Appropriation	9,544,028	84,788,686	25,096,227	40,726,961	1,053,419	161,209,321
GRAND TOTAL - ALL FUNDS	**408,574,000**	**168,467,520**	**171,953,203**	**70,467,593**	**2,226,399**	**821,688,715**

1998 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 1998 anticipation levels than actual 1997 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 outlook.

Revenues anticipated for 1998, coupled with the cash and securities available at the beginning of the year equal the total General Fund appropriations of $408,574,000.

	1997 Actual	1998 Anticipations	Increase (Decrease)	% Change
Taxes	238,862,426	231,961,823	(6,900,603)	(2.89)
Licenses and Permits	42,520,605	39,066,873	(3,453,732)	(8.12)
Intergovernmental Revenues	533,644	533,000	(644)	(0.12)
Charges for Services	43,600,158	45,395,310	1,795,152	4.12
Fines and Forfeits	14,272,905	13,101,269	(1,171,636)	(8.21)
Miscellaneous Revenues	10,972,891	9,178,803	(1,794,088)	(16.35)
Sales, Recoveries and Other Financing Sources	42,456,079	35,009,121	(7,446,958)	(17.54)
Sub Total	393,218,709	374,246,200	(18,972,509)	(4.82)
Cash and Securities Available January 1, 1998		34,327,800		
TOTAL - GENERAL FUND RECEIPTS		**408,574,000**		

Property Taxes and Local Option Sales Taxes

Property taxes include amounts levied against all real, public utility and tangible property. The City shares a common tax base with the Atlanta Board of Education, portions of Fulton and DeKalb counties and a hospital authority. Distribution of the City's 1998 levy (tax rate per $1,000 assessed value) is to its funds and to the Atlanta Board of Education which operates as a separate legal entity and is not included in the City's budget process.

Tax bills are sent to property owners in early July. The County acts as the City's agent in billing and collecting property taxes levied. The billing and collection fees due to the County are withheld from cash received by the City and are reported as a reduction to property tax revenue. Real and tangible property taxes are payable to the County on August 15th and, if not paid, become delinquent on August 16th. Public utility taxes are due in December and, if not paid before December 20, become delinquent. Once taxes become delinquent, the Tax Assessors' Office adds penalties to the original tax and sends past due notices. The delinquent tax payer then has 30 days to remit payment. After the 30-day period, the Tax Assessors' Office then begins procedures to sell the property for the collection of the past due tax. The collection for the City is typically from July 1 to December 31, with pursuance of delinquent taxes early in the following year.

The City's annual tax millage rate is approved by the City Council in the second Council meeting in February each year. The millage rate is based on the anticipated tax digest that is submitted to the State of Georgia on May 30. The tax digest is based on real and tangible assessed property values as of January 1. The tax assessment responsibility is the privy of Fulton County.

The millage rate for general government services for 1998 is 6.57 mills, the same as 1997. Assessed values are established by the Tax Assessors' Office, at 40% of appraised market value as required by the State of Georgia. A revaluation of all property is done yearly, based on statistical analysis.

The City levies a 1% Local Option Sales Tax which is collected by the State of Georgia and remitted to the City on a two-month lag. The tax law requires an offsetting reduction in property tax during each subsequent year of assessment equal to the amount of sales tax revenue received in the prior year. The 1997 sales tax revenues experienced a $5.1 million reduction from the Olympic high of $80,298 received in 1996. As a result of this 1997 reduction, sales tax anticipations for 1998 had a 4.22% decrease from the 1997 anticipations.

Georgia Supreme Court on April 8, 1996 ruled that the City of Atlanta and the Atlanta School Board agreement in the sharing of the 1% local option sales tax was illegal. As a result of this ruling, the City of Atlanta reduced it's mileage rate and will retain all sales tax revenue previously shared with the Atlanta School Board.

Licenses and Permits

Overall revenue from licenses and permits are anticipated at 91.88% of 1997's actual collections. General Business Licenses, which comprises over 65% of the expected revenue for this category, is anticipated at nearly 87.73% of last year's receipts.

Intergovernmental Revenues

Intergovernmental revenues are anticipated at 99.88% of last year's actual receipts. This revenue source represents a reimbursement from Fulton County for debt service applicable to Atlanta Zoo.

Charges for Services

Anticipations for 1998 are 104.11% of 1997 receipts. Revenue derived from Sanitary Services Fees, which comprises over 90% of the expected revenue in this category, is anticipated at 105.15% of last year's receipts.

Fines and Penalties

This category's anticipations are estimated at 91.8% of last year's receipts. Traffic and Parking fines and General Fines constitute over 96% of the total expected revenue in the category.

Miscellaneous Revenues

Overall 1998 anticipations in this category are 83.65% of actual 1997 receipts. Traditionally, revenue derived from interest earning and gain on sale of investments of City funds comprised the largest revenue portion in this category.

Sales, Recoveries and Other Financing Sources

The overall anticipations for this category is at 82.46%. Recovery of indirect cost, which represent most of the annual revenue in this category is anticipated at 91.29% of 1997 actual receipts.

GENERAL FUND
1998 ANTICIPATIONS VS. PRIOR YEAR'S ACTUAL RECEIPTS

Revenue By Source	1997 Actual	% of Total	1998 Anticipations	% of Total
Property Taxes:				
Tangible Property Tax	68,725,852		65,142,614	
Intangible Property Tax	3,465,988		2,993,973	
Interest on Taxes	4,479,431		3,255,994	
	76,671,271	19.50	71,392,581	19.08
Other Taxes:				
Tax on Public Utilities	29,116,831		28,825,663	
Tax on Insurance Premiums	14,740,367		14,592,962	
Tax on Alcoholic Beverages	10,106,148		10,005,086	
Hotel/Motel Gross Receipts Tax	30,311,927		30,008,807	
Alcoholic Beverages By-the-Drink Tax	2,724,860		2,697,613	
Sales Tax	75,191,022		74,439,111	
	162,191,155	41.25	160,569,242	42.90
Licenses and Permits:				
General Business Licenses	30,634,292		26,876,377	
Construction Permits	5,230,302		5,925,515	
Other	6,656,011		6,264,981	
	42,520,605	10.81	39,066,873	10.44
Intergovernmental Revenue:	533,644	0.14	533,000	0.14
Charges for Services:				
Court Costs, Fees and Charges	-		-	
Fulton County Tax Assessors	-		-	
Services to Others	80,911		-	
Zoning Related	183,265		165,837	
Sale of Material	538,783		489,121	
Police Services	1,528,732		1,498,911	
Protective Inspections	867,647		827,577	
Highways and Streets Services and Fees	68,644		44,817	
Parking Meters	136,539		118,633	
Sanitary Services	39,989,728		42,049,364	
Recreation Fees	184,256		182,413	
Other	21,652		18,636	
	43,600,158	11.09	45,395,310	12.13
Fines and Forfeits:				
Court Fines	12,624,598		12,500,838	
Forfeitures	1,648,307		600,431	
	14,272,905	3.63	13,101,269	3.50
Miscellaneous Revenues:	10,972,891	2.79	9,178,803	2.45
Other Financing Sources:				
Sale of Property	3,687,536		1,356,634	
Recoveries	38,768,543		33,652,487	
	42,456,080	10.80	35,009,121	9.35
Total Receipts & Anticipations	**393,218,709**	**100.00%**	**374,246,200**	**100.00%**
Cash and Securities Available January 1, 1998			34,327,800	
GRAND TOTAL - GENERAL FUND BUDGET			**408,574,000**	

Total

% Gl. 98

231,961,823
231.9
pg. 2-19

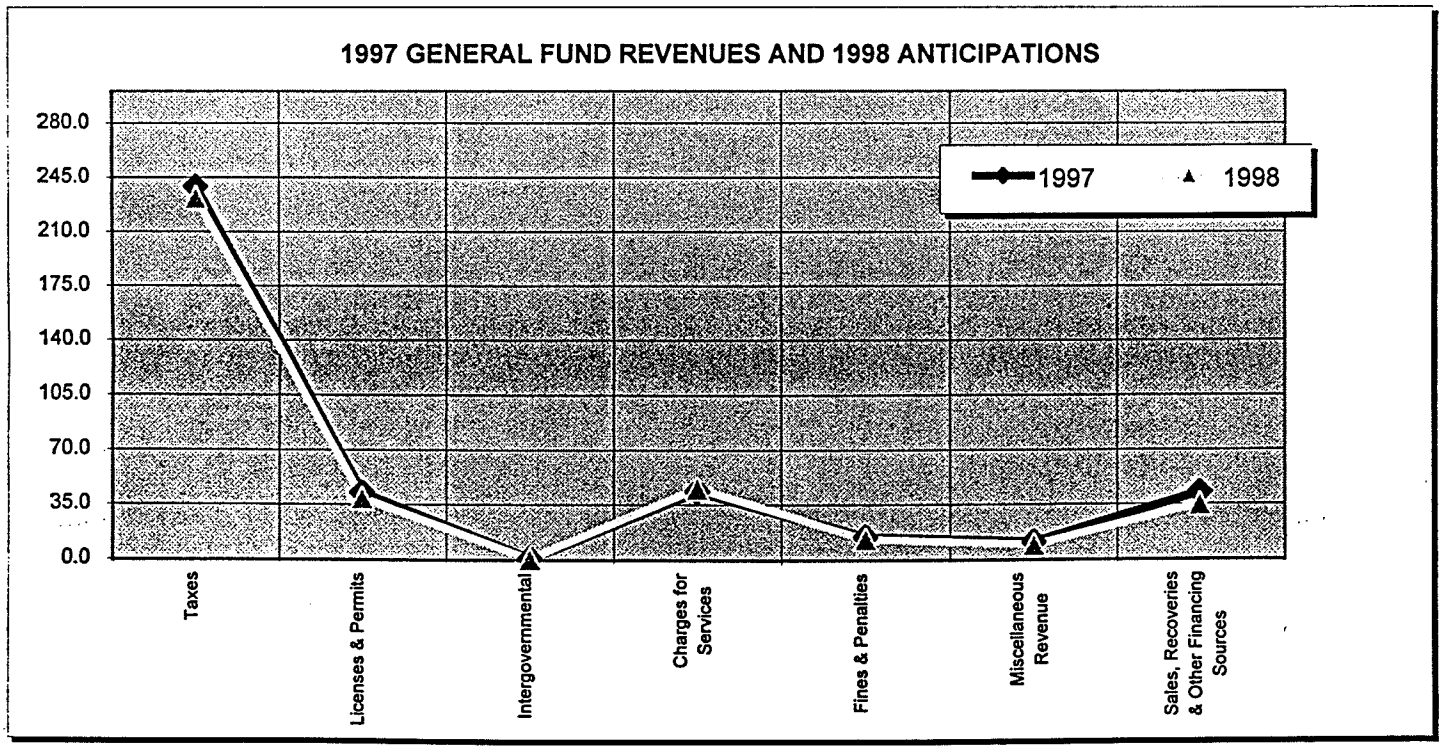
CITY OF ATLANTA

GENERAL FUND REVENUES (1994-1997)
1998 ANTICIPATIONS

Summary?

Actual Receipts/Current Year Projections
(In Millions)

	1994	% TOTAL	1995	% TOTAL	1996	% TOTAL	1997	% TOTAL	1998	% TOTAL
Taxes	248.3	64.8	247.4	63.6	246.7	60.7	238.9	60.8	232.0	62.0
% Change	5.2		(0.4)		(0.3)		(3.2)		(2.9)	
Licenses & Permits	34.7	9.1	35.5	9.1	40.5	10.0	42.5	10.8	39.1	10.4
% Change	4.2		2.3		14.1		4.9		(8.0)	
Intergovernmental	1.6	0.4	1.1	0.3	1.1	0.3	0.5	0.1	0.5	0.1
% Change	166.7		(31.3)		0.0		(54.5)		0.0	
Charges for Services	41.2	10.8	41.3	10.6	40.9	10.1	43.6	11.1	45.4	12.1
% Change	17.4		0.2		(1.0)		6.6		4.1	
Fines & Penalties	11.9	3.1	11.8	3.0	11.0	2.7	14.3	3.6	13.1	3.5
% Change	(6.3)		(0.8)		(6.8)		30.0		(8.4)	
Miscellaneous Revenue	8.5	2.2	8.1	2.1	14.4	3.5	11.0	2.8	9.2	2.5
% Change	18.1		(4.7)		77.8		(23.6)		(16.4)	
Sales, Recoveries & Other Financing Sources	36.8	9.6	43.6	11.2	51.6	12.7	42.4	10.8	35.0	9.4
% Change	44.3		18.5		18.3		(17.8)		(17.5)	
Total	**383.0**	**100.0**	**388.8**	**100.0**	**406.2**	**100.0**	**393.2**	**100.0**	**374.3**	**100.0**
% Change	**9.3**		**1.5**		**4.5**		**(3.2)**		**(4.8)**	



CITY OF ATLANTA

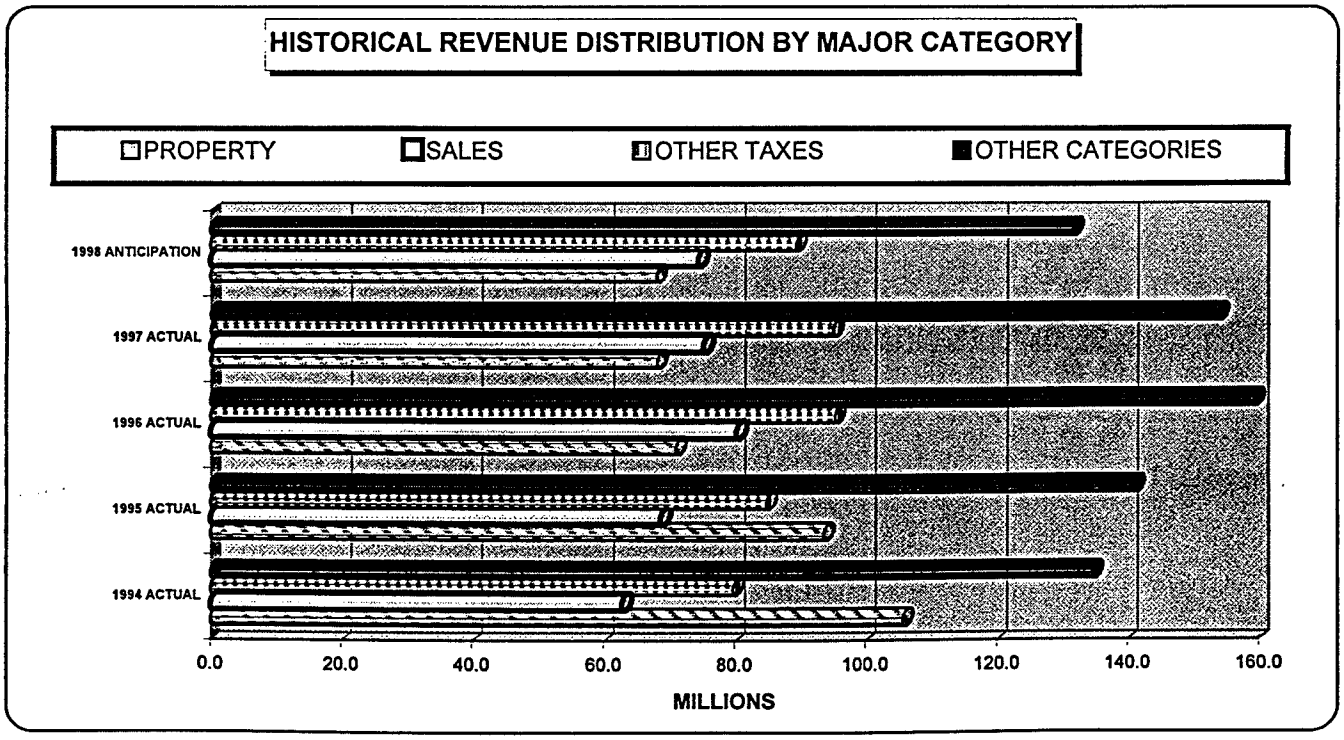
GENERAL FUND REVENUES (1994-1997)
1998 ANTICIPATIONS

TAXES
(In millions)

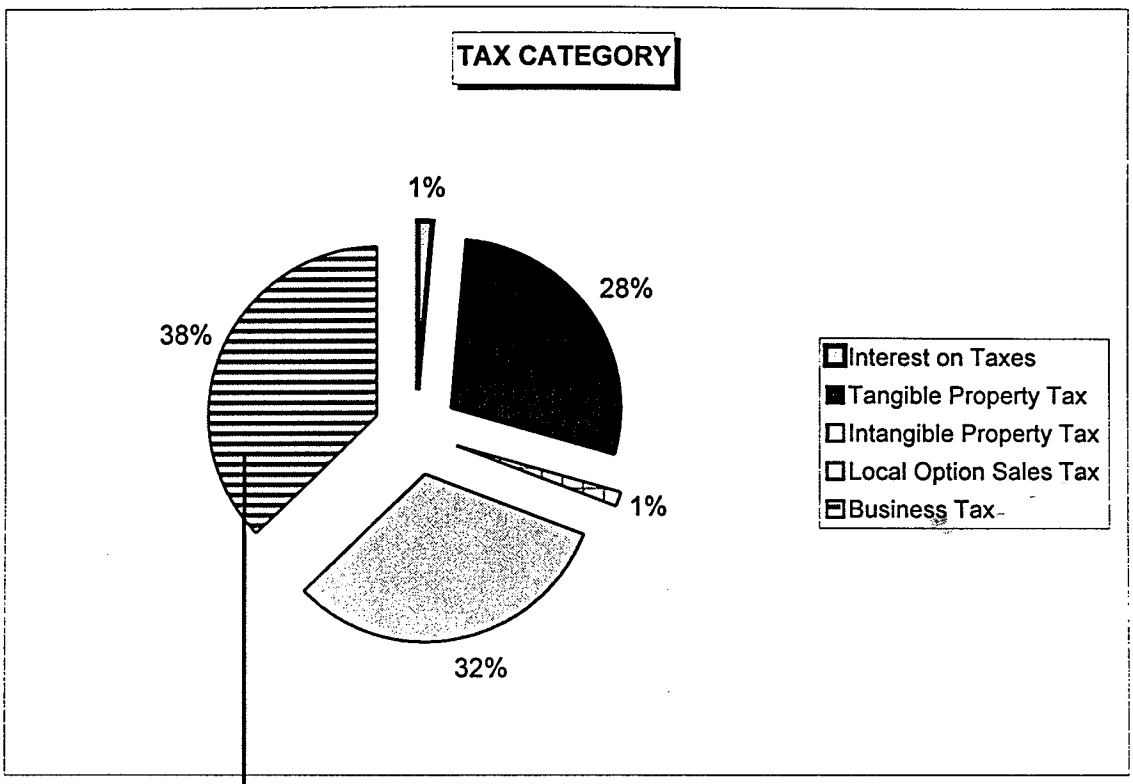
SOURCE:		1994 ACTUAL	% TOTAL	1995 ACTUAL	% TOTAL	1996 ACTUAL	% TOTAL	1997 ACTUAL	% TOTAL	1998 ANTIC	% TOTAL
TAXES:	Property	105.7	27.6	93.7	24.1	71.1	17.5	68.2	17.4	68.1	18.7
	Sales	62.8	16.4	68.7	17.7	80.3	19.8	75.2	19.2	74.4	20.5
	Other	79.8	20.8	84.9	21.9	95.4	23.5	95.1	24.2	89.4	24.6
	Total Taxes	248.3	64.8	247.3	63.7	246.8	60.8	238.5	60.8	231.9	63.8
Other Categories		134.7	35.2	141.1	36.3	159.4	39.2	154.0	39.2	131.6	36.2
Total		**383.0**	**100.0**	**388.4**	**100.0**	**406.2**	**100.0**	**392.5**	**100.0**	**363.5**	**100.0**

Income from taxes is the City's largest revenue source, currently exceeding 61.9% of total projected revenue. Tax revenues have remained rather constant as a portion of total revenue. However, taxes have become a smaller percentage of total revenue, ranging from 64.8% in 1993 to 60.8% in 1997.

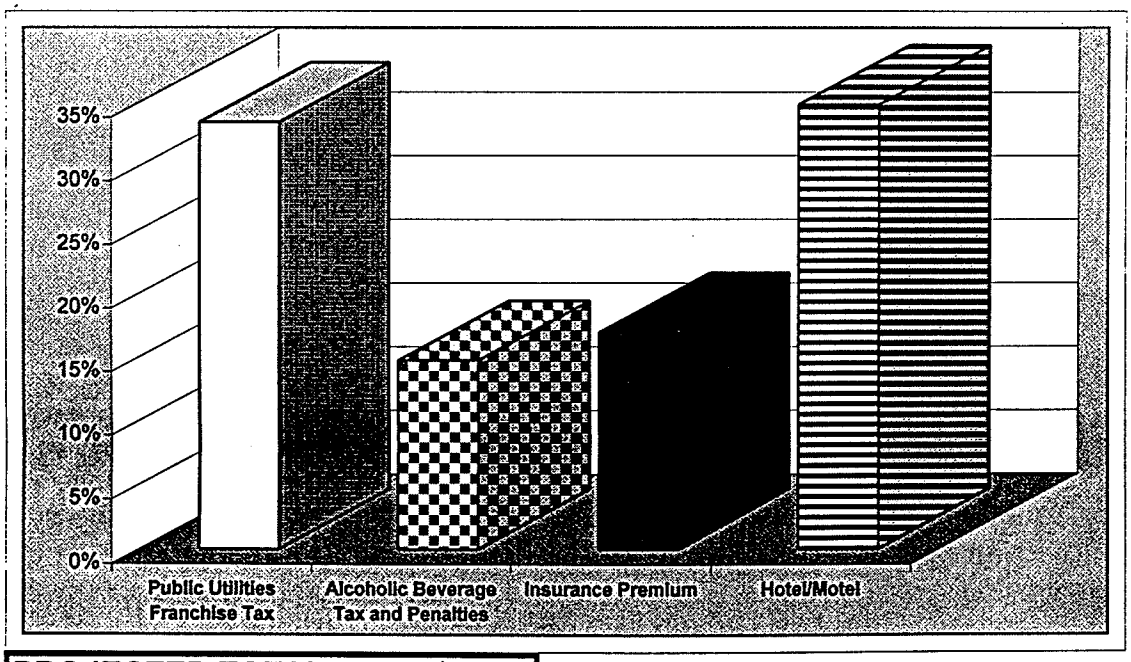
Sales taxes constitute the greatest percentage of all taxes collected. In recent years, the property tax has declined slightly as a percentage of total tax while sales taxes have grown, since a moderate decline in 1993. Property tax anticipations for 1998 are higher because our method of roll-back was changed to avoid further depletion of property tax revenue. Previous years' decreases were made to keep the City's commitment to citizens not to increase taxes to retire debt on this bond issue. Revenues from other taxes have remained relatively steady as a percentage of total taxes remaining fairly constant at about 37% over the five year period.



CITY OF ATLANTA
GENERAL FUND REVENUES



1998 TOTAL BUSINESS TAX CATEGORIES



PROJECTED TOTAL 1998 - $232

Antic Taxes

CITY OF ATLANTA

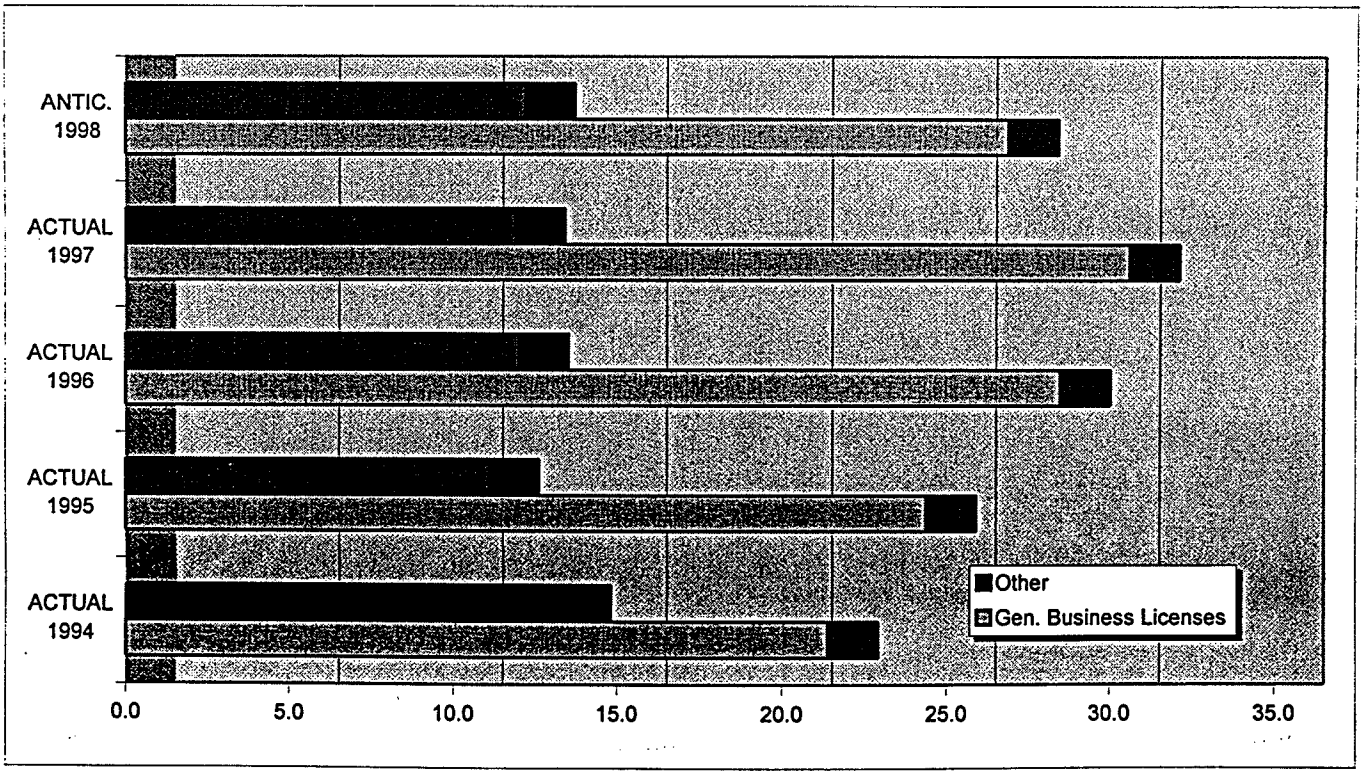
GENERAL FUND REVENUES (1994-1997)
1998 ANTICIPATIONS

LICENSES AND PERMITS
(In millions)

SOURCE:	1994 ACTUAL	% TOTAL	1995 ACTUAL	% TOTAL	1996 ACTUAL	% TOTAL	1997 ACTUAL	% TOTAL	1998 ANTIC	% TOTAL
Gen. Business Licenses	21.4	61.7	24.4	68.7	28.5	70.4	30.6	72.0	26.9	68.8
Other	13.3	38.3	11.1	31.3	12.0	29.6	11.9	28.0	12.2	31.2
Total	**34.7**	**100.0**	**35.5**	**100.0**	**40.5**	**100.0**	**42.5**	**100.0**	**39.1**	**100.0**

Licenses and Permits represent the fourth largest revenue source by category. This source constitutes approximately 10.44% of anticipated receipts. General business licenses represents approximately 69% of anticipated receipts in this category. Revenue from the "Other" license category grew steadily in the late 1980's. This category of revenues began to increase in 1996, as the Olympics and economic conditions improved business activity, especially in the construction industry.

LICENSES AND PERMITS



CITY OF ATLANTA

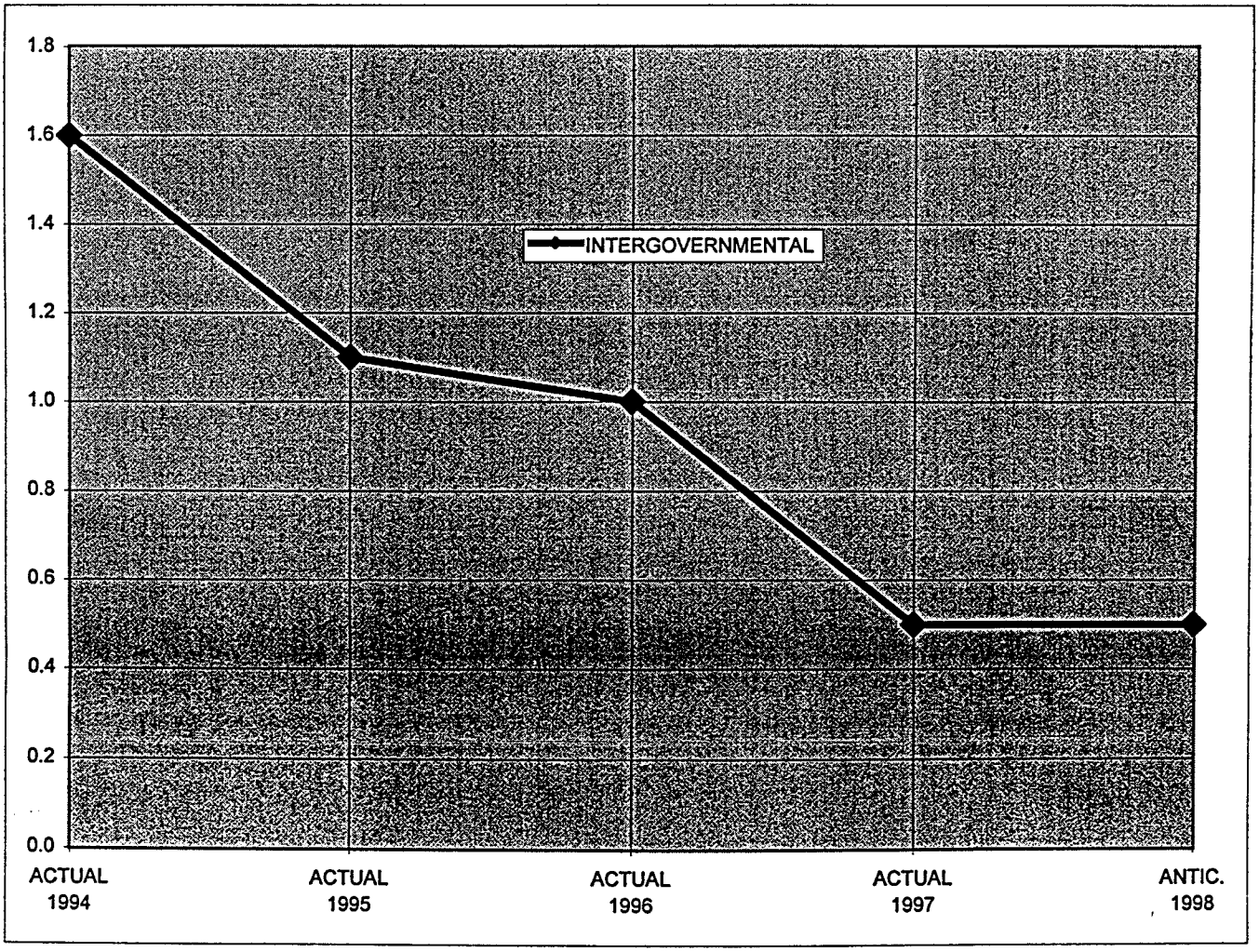
GENERAL FUND REVENUES (1994-1997)
1998 ANTICIPATIONS

INTERGOVERNMENTAL REVENUE
(In millions)

SOURCE:	1994 ACTUAL	% TOTAL	1995 ACTUAL	% TOTAL	1996 ACTUAL	% TOTAL	1997 ACTUAL	% TOTAL	1998 ANTIC	% TOTAL
All Other	1.6	100.0	1.1	100.0	1.0	100.0	0.5	100.0	0.5	100.0
Total	**1.6**	**100.0**	**1.1**	**100.0**	**1.0**	**100.0**	**0.5**	**100.0**	**0.5**	**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 .5% of total receipts. In 1998 projections totaled approximately 0.14% of total General Fund anticipations, which should be generated from Zoo Atlanta.

GENERAL FUND INTERGOVERNMENTAL REVENUES



CITY OF ATLANTA

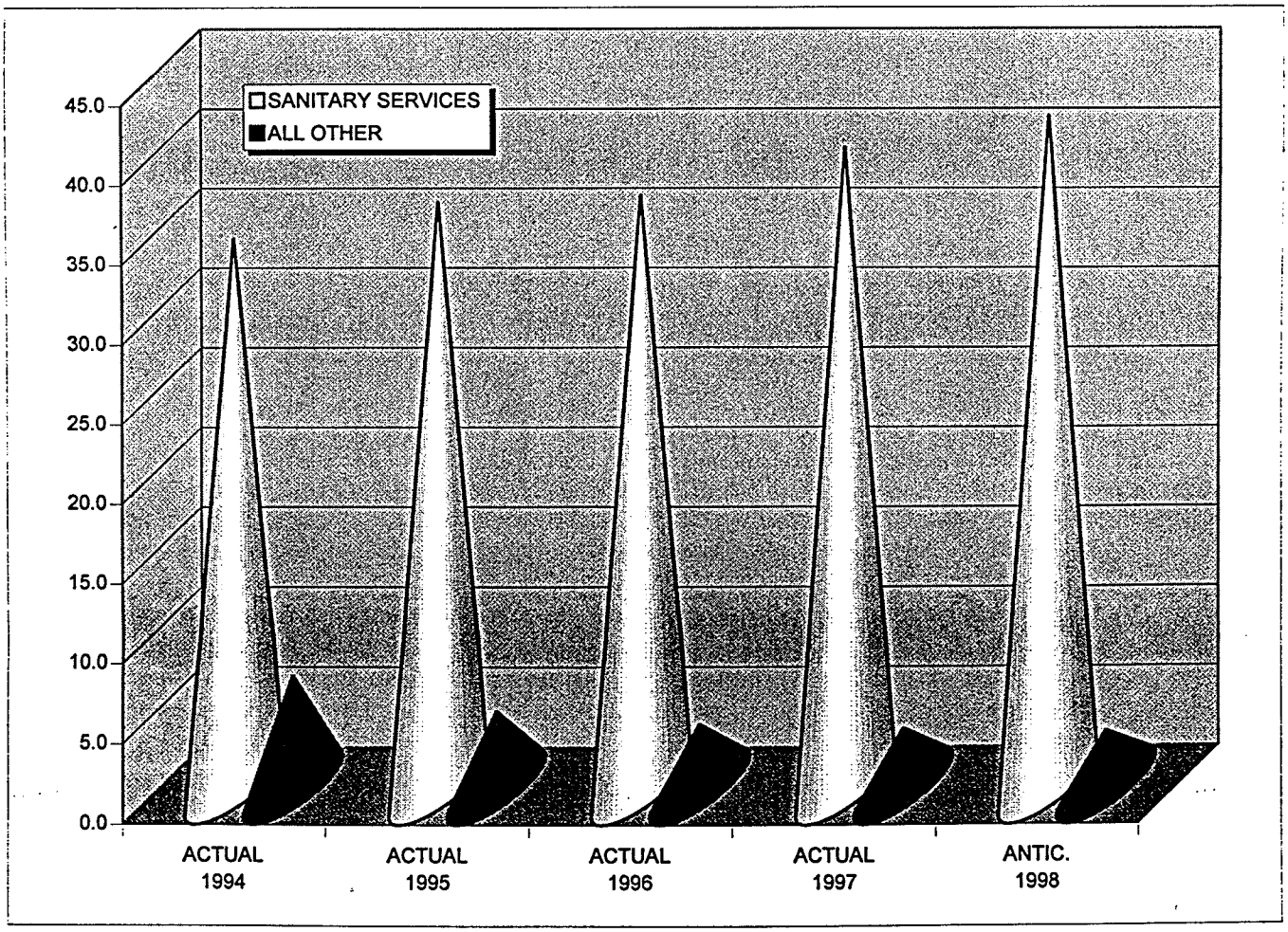
GENERAL FUND REVENUES (1994-1997)
1998 ANTICIPATIONS

CHARGES FOR SERVICES
(In millions)

SOURCE:	1994 ACTUAL	% TOTAL	1995 ACTUAL	% TOTAL	1996 ACTUAL	% TOTAL	1997 ACTUAL	% TOTAL	1998 ANTIC	% TOTAL
Sanitary Services	34.3	83.3	36.6	88.6	37.0	90.5	40.0	91.7	42.0	92.5
All Other	6.9	16.7	4.7	11.4	3.9	9.5	3.6	8.3	3.4	7.5
Total	**41.2**	**100.0**	**41.3**	**100.0**	**40.9**	**100.0**	**43.6**	**100.0**	**45.4**	**100.0**

Revenues from Charges for Services represent the fourth largest revenue category. Receipts in 1997 increased as a result of increased collections of delinquent sanitary service fees. 1998 anticipations, however, reflect the normal collection rate increase and growth.

CHARGES FOR SERVICES



CITY OF ATLANTA

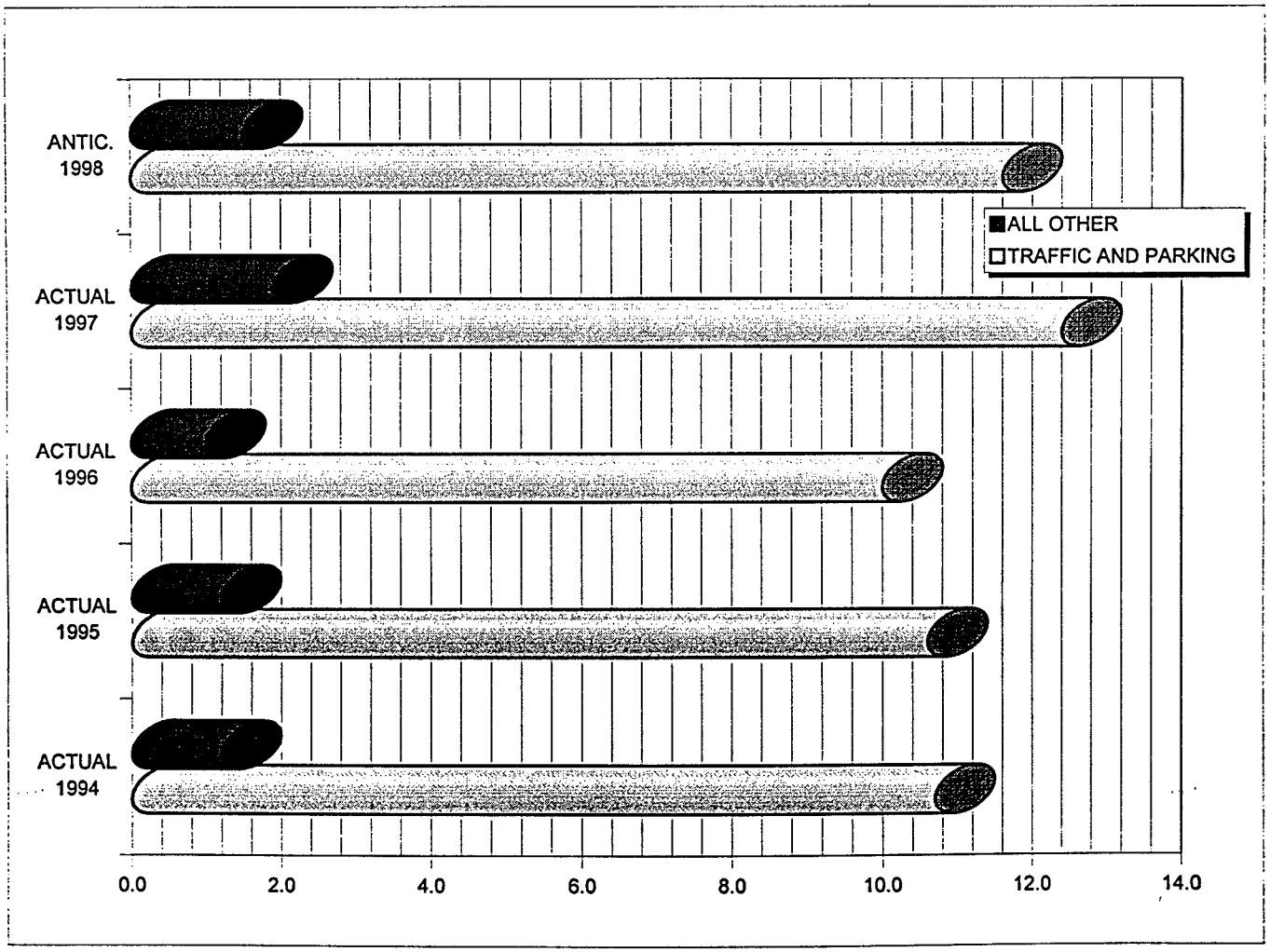
GENERAL FUND REVENUES (1994-1997)
1998 ANTICIPATIONS

FINES AND PENALTIES
(In millions)

SOURCE:	1994 ACTUAL	% TOTAL	1995 ACTUAL	% TOTAL	1996 ACTUAL	% TOTAL	1997 ACTUAL	% TOTAL	1998 ANTIC	% TOTAL
Traffic and Parking	10.7	89.9	10.6	89.8	10.0	90.9	12.4	86.7	11.6	88.5
All Other	1.2	10.1	1.2	10.2	1.0	9.1	1.9	13.3	1.5	11.5
Total	**11.9**	**100.0**	**11.8**	**100.0**	**11.0**	**100.0**	**14.3**	**100.0**	**13.1**	**100.0**

Actual revenues from Fines and Penalties vary depending on levels of enforcement activity. This category accounts for approximately 3.5% of total General Fund 1998 estimated revenue. Most of these receipts are derived from traffic and parking fines.

FINES AND PENALTIES (DOLLARS)



CITY OF ATLANTA

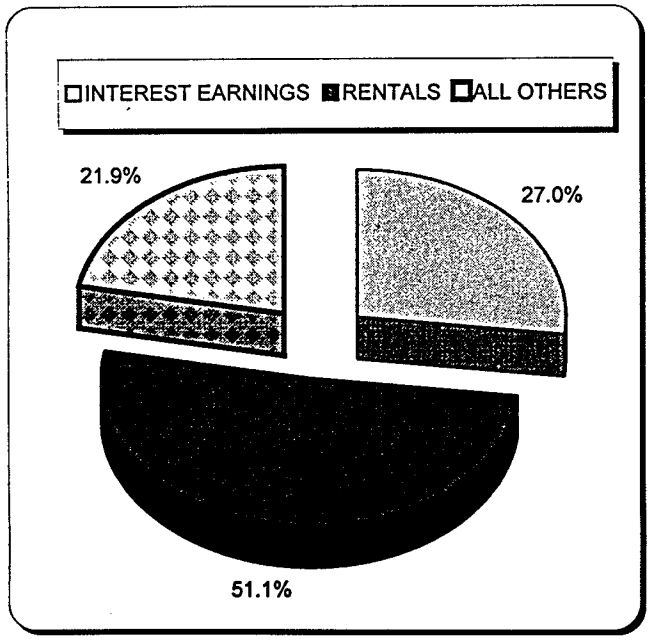
GENERAL FUND REVENUES (1994-1997)
1998 ANTICIPATIONS

MISCELLANEOUS REVENUE
(In millions)

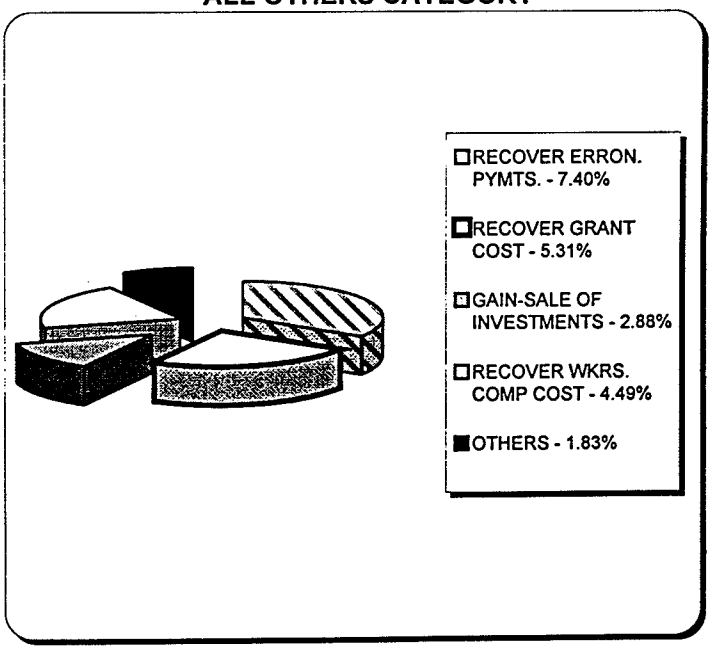
SOURCE:	1994 ACTUAL	% TOTAL	1995 ACTUAL	% TOTAL	1996 ACTUAL	% TOTAL	1997 ACTUAL	% TOTAL	1998 ANTIC	% TOTAL
Interest Earnings	1.1	12.9	2.4	29.6	3.0	20.8	3.3	30.0	2.5	27.2
Rental Income	2.7	31.8	2.7	33.3	4.5	31.3	5.0	45.5	4.7	51.1
All Other	4.7	55.3	3.0	37.0	6.9	47.9	2.7	24.5	2.0	21.7
Total	**8.5**	**100.0**	**8.1**	**100.0**	**14.4**	**100.0**	**11.0**	**100.0**	**9.2**	**100.0**

Most of the revenue in the miscellaneous category is derived from interest earnings and rental of city properties. Revenue levels have fluctuated since 1994 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.

MISCELLANEOUS REVENUE CATEGORY



ALL OTHERS CATEGORY



CITY OF ATLANTA

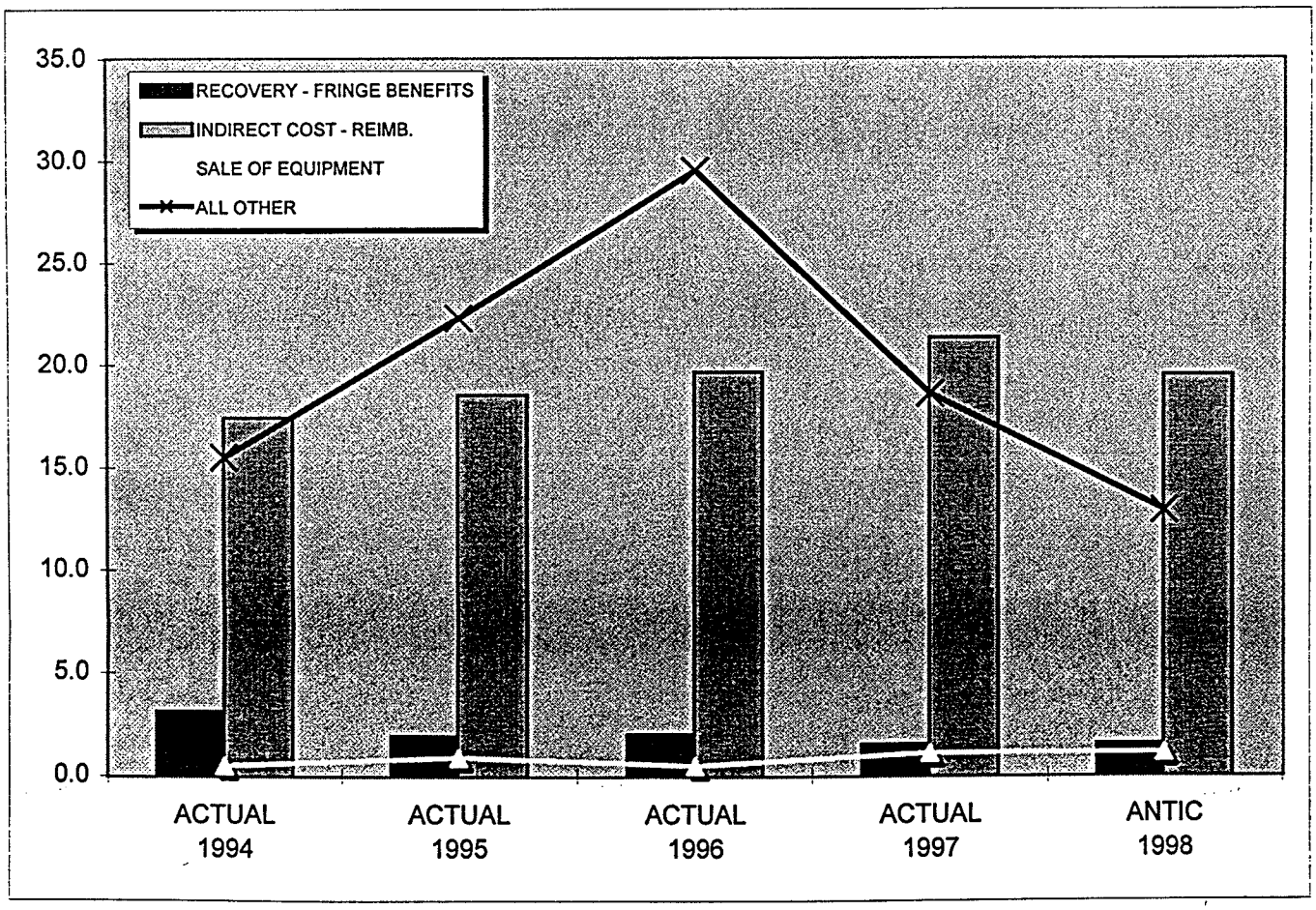
GENERAL FUND REVENUES (1994-1997)
1998 ANTICIPATIONS

SALES, RECOVERIES AND OTHER FINANCING SOURCES
(In millions)

SOURCE:	1994 ACTUAL	% TOTAL	1995 ACTUAL	% TOTAL	1996 ACTUAL	% TOTAL	1997 ACTUAL	% TOTAL	1998 ANTIC	% TOTAL
Recovery - Fringe Benefits	3.1	8.5	1.9	4.4	2.0	3.9	1.5	3.5	1.5	4.3
Indirect Cost - Reimb.	17.4	47.7	18.5	42.4	19.6	38.0	21.3	50.1	19.5	55.7
Sale of Equipment	0.5	1.4	0.9	2.1	0.5	1.0	1.1	2.6	1.1	3.1
All Other	15.5	42.5	22.3	51.1	29.5	57.2	18.6	43.8	12.9	36.9
Total	**36.5**	**100.0**	**43.6**	**100.0**	**51.6**	**100.0**	**42.5**	**100.0**	**35.0**	**100.0**

This revenue category represent the fifth largest revenue source. During 1997, it constituted approximately 10.8% of total receipts. Indirect Cost-Reimbursement represented approximately 38.0% of total receipts in this category.

OTHER FINANCING CATEGORY



CITY OF ATLANTA
1998 BUDGET
1A01 - GENERAL FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
TAXES:				
611101	Taxes, Current Property	63,708,102	60,728,297	60,121,014
611103	Taxes, Real Estate Transactions	1,318,250	1,949,357	1,492,780
611104	Taxes, Intangible Record	1,375,967	1,516,356	1,501,193
611201	Taxes, Prior Year Property	7,352,229	7,997,555	5,021,600
611202	Taxes, Prior Year Intangible Property	938,292	276	-
612102	Taxes, Local Option Sales	80,297,450	75,191,022	74,439,111
613101	Taxes, Public Utility Franchise	28,981,021	29,116,831	28,825,663
613201	Taxes, Insurance Premium	13,896,912	14,740,366	14,592,962
613310	Taxes, Alcoholic Beverage, CY	11,607,950	10,100,158	9,999,157
613311	Taxes, Alcoholic Beverage By Drink, CY	2,559,034	2,672,950	2,646,222
613320	Taxes, Alcoholic Beverage, PY	5,623	5,989	5,929
613321	Taxes, Alcoholic Beverage By Drink, PY	22,722	51,910	51,391
613401	Taxes, Hotel/Motel Occupancy	17,712	-	-
613410	Taxes, Hotel/Motel Occupancy, CY	31,273,896	29,876,774	29,578,006
613420	Taxes, Hotel/Motel Occupancy, PY	81,556	435,154	430,801
614101	Taxes, Interest on	2,696,757	3,642,983	2,500,000
614201	Taxes, Penalties On	617,920	836,448	755,994
	Total Taxes	**246,751,393**	**238,862,426**	**231,961,823**
LICENSES AND PERMITS:				
621110	Licenses, Beer/Wine-Pkg., CY	186,825	211,500	209,385
621111	Licenses, Beer/Wine-CSD, CY	427,350	339,375	335,981
621112	Licenses, Whiskey-Pkg., CY	247,510	153,710	152,173
621113	Licenses	1,959,128	2,010,685	1,990,578
621114	Licenses, Beer/Wine-MFC, CY	8,000	3,594	3,558
621120	Licenses, Beer/Wine-Pkg., PY	75,375	20,250	20,047
621121	Licenses, Beer/Wine-CSD, PY	100,500	50,300	49,797
621122	Licenses, Whiskey-Pkg., PY	57,016	11,778	11,660
621124	Licenses, Beer/Wine-MFG, PY	556,000	246,929	242,480
621210	Licenses, General Business, CY	24,695,268	26,933,778	23,389,400
621211	Licenses, Financial Institutions, CY	2,112,733	2,142,890	2,121,461
621212	Licenses, Insurance, CY	3,375	24,186	17,462
621220	Licenses, General Business, PY	1,626,235	770,643	556,404
621221	Licenses, Financial Institutions, PY	1	26	-
621310	Licenses, Gen Profess., CY	184,087	878,197	869,416
621320	Licenses, Gen Profess., PY	1,947,946	2,051,673	2,031,157
621222	Licenses, Insurance, PY	32,763	25,155	18,162
622101	Permits, Building	2,609,797	2,489,490	3,214,595
622102	Permits, HVAC	653,452	737,441	730,066
622103	Permits, Plumbing	816,826	724,403	717,159
622104	Permits, Electrical	1,011,942	1,045,835	1,035,377
622105	Permits, Fire Occupancy	344,414	230,624	228,318
622106	Permits, Elec Low Voltage	-	2,510	-
622201	Permits, Car for Hire	147,179	284,260	281,418
622202	Permits, Wrecker	4,385	-	-
622203	Permits, Commercial Parking	6,600	7,748	6,585
622204	Permits, Residential Pkg.	72	-	-
622301	Permits, Signs	140,319	65,783	59,205

CITY OF ATLANTA
1998 BUDGET
1A01 - GENERAL FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
LICENSES AND PERMITS: (Continued)				
622303	Permits, Festival	178,286	43,382	34,706
622304	Permits, Close St./Sidewalk	107,195	106,707	96,036
622305	Permits, Land Disturbance	5,061	11,460	-
622306	Permits, Commercial Parking Facilities	4,304	3,928	-
623101	Licenses, Interest On	3,007	47,088	33,998
623201	Licenses, Penalty On	263,207	845,277	610,290
	Total Licenses and Permits	**40,516,158**	**42,520,605**	**39,066,873**
INTERGOVERNMENTAL REVENUE:				
633201	Local Shared Revenues	1,053,471	533,644	533,000
	Total Intergovernmental Revenue	**1,053,471**	**533,644**	**533,000**
CHARGES FOR SERVICES:				
641103	Fees, Returned Checks	4,488	4,420	-
644106	Election Qualifying Fees	-	66,750	-
641107	Fees, Domestic Partnership	65	70	-
641108	Fees, Admin. Services	9,066	9,671	-
641201	Rezoning Petitions	114,575	77,089	69,796
641202	Zoning Appeals	129,475	106,075	96,041
641203	Filing Fees	250	100	-
641301	Garnishment Fees	550	1,125	-
641304	Telephone Usage	15,677	20,707	18,636
641401	Maps, Codes, Records	303,107	462,232	439,121
641402	Paper for Recycling	55,521	75,594	50,000
641403	Junk	1,994	958	-
642101	Police Service, Fulton County	43,325	20,117	19,916
642102	Police Service, Atlanta Housing Authority	185,000	2,564	-
642103	Police Service, Atlanta Board of Education	931,286	1,206,201	1,194,139
642105	Police Service, Burglar Alarm	133,125	299,850	284,858
642203	Fire Education Fees	655	-	-
642311	Police Inspection Fees	1,275,092	665,264	658,611
642312	Street/Sidewalk/Curb/Drive Inspection	188,125	138,131	110,505
642321	Liquor License, Fire Inspection	9,850	9,625	7,700
642322	Liquor License, Building Inspection	9,095	7,250	5,800
642331	Occupancy Certificates	59,975	47,327	44,960
642332	Owner Requested Housing Inspection	496	50	-
643101	Streets/Sidewalk/Curbs, Current	91,436	15,099	13,589
643102	Streets/Sidewalk/Curbs, Prior	208	-	-
643103	Fees, Subdivision Plan Review	3,745	8,995	4,498
643104	Fees, Inspections, Curbs/Paving	25,498	44,550	26,730
643201	Parking Meters	105,893	136,359	118,633
643301	Sanitary Service, Current	31,096,063	31,767,034	37,049,364
643302	Sanitary Service, Prior	5,778,429	8,219,744	5,000,000
643303	Sanitary Service Surcharge, Commercial	135,108	-	-
643305	Incinerator/Landfill Disposal	3,770	2,951	-
644101	Fees, Golf	77,703	98,629	97,642

CITY OF ATLANTA
1998 BUDGET
1A01 - GENERAL FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
CHARGES FOR SERVICES: (Continued)				
644102	Fees, Swimming	49,133	55,024	54,474
644103	Fees, Tennis	38,515	30,603	30,297
644105	Fees, Recreation Activity	150	-	-
	Total Charges for Services	**40,876,443**	**43,600,158**	**45,395,310**
FINES AND FORFEITS:				
651101	Traffic and Parking Fines	9,956,500	12,383,230	11,597,125
651201	General Fines	615,542	915,450	903,713
652101	Unclaimed Money, Prisoner	197,038	241,368	-
652102	Unclaimed Articles	52,492	67,530	54,024
652103	Bonds Forfeited/Collected	46,269	342,989	274,392
652104	FIFA Costs and Penalties	156,537	286,333	272,016
652105	Licenses/Permit, Adm Fines	9,195	36,005	-
	Total Fines and Forfeits	**11,033,573**	**14,272,905**	**13,101,269**
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	3,035,040	3,269,734	2,475,654
662101	Land Rentals, General	1,382,782	1,019,876	1,009,677
662201	Building Rentals, General	1,132,750	1,256,916	1,244,347
662311	Food, Drink and Notions	30,833	50,552	50,046
662312	Public Telephones	273,766	247,623	198,099
662316	Towing Concessions	455,235	538,855	533,466
662391	Concessions, Other	2,603,267	73,862	70,169
662501	Rental, R-O-W's	25,675	494,643	317,000
662502	U S Marshal Lease/Rental	2,001,600	1,281,090	1,268,279
664101	Private Contrib. & Donations	2,560	-	-
666001	Gain-Sale of Investments	747,532	440,848	264,509
669101	Recover Erroneous Payment	378,933	715,196	679,436
669102	Recover Training/Travel Cost	22,273	121,540	97,232
669106	Recover on Purchases	639,449	142,086	71,043
669107	Recover Grant Costs	1,226,788	774,766	487,383
669109	Recover Workers Comp Cost	445,589	515,578	412,462
669110	Recover W/C Subrogation	18,096	29,726	-
669111	Recover Advance Interest	10,573	-	-
	Total Miscellaneous Revenues	**14,432,741**	**10,972,891**	**9,178,803**
OTHER FINANCING SOURCES:				
691101	Sale of Equipment	503,421	1,076,259	1,065,495
691102	Sale of Land and Structures	313,290	2,429,000	200,000
691103	Compensation for Loss - Fixed Asset	137,817	182,278	91,139
692201	Recover Fringe Benefits	1,994,623	1,505,120	1,481,596
692202	Recover Indirect Costs	19,575,216	21,334,512	19,476,228
692203	Indirect Costs, Prior Year	175,017	-	-
692303	Recover Direct Costs	16,905,448	9,110,064	6,000,000

CITY OF ATLANTA
1998 BUDGET
1A01 - GENERAL FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
OTHER FINANCING SOURCES: (Continued)				
692401	Oper Trans from Fund 3P01	2,301,823	252,300	126,150
692402	Oper Trans from Fund 3P02	529,902	-	113,704
692405	Oper Trans from Fund 1B03	5,324,616	5,414,722	5,360,575
692408	Oper Trans from Fund 2J01	2,803,295	1,151,825	1,094,234
694007	Spec. Non-Recurring Revenue	1,000,000	-	-
	Total Other Financing Sources	**51,564,468**	**42,456,080**	**35,009,121**
Total Receipts - General Fund		**406,228,247**	**393,218,709**	**374,246,200**
Cash and Securities Available January 1, 1998				34,327,800
GRAND TOTAL - GENERAL FUND				**408,574,000**

1998 GENERAL FUND APPROPRIATIONS

The Adopted Budget maintains dramatic reductions while creating a more efficient government structure that will provide improved city services in a more cost effective manner. As part of this process of cost effectiveness and efficiency in service delivery, the Adopted Budget was reduced by $14.7 millions from the previous year. Instituting proper cost containment measures and good management procedures will enable us to maintain adequate level of services with fewer resources.

The City of Atlanta, as any service-oriented business, allocates its largest budgeted expenditure on Personnel costs. In keeping with the objective of a more efficient City government, certain measures were instituted or did occur that have had an impact of the City's resources. Below are some the major issues and their impact on the Budget.

PERSONNEL EXPENSES:

The Voluntary Incentive Program (VIP), Early Retirement Program at 73 plus years, was approved and has resulted in a total reduction of approximately 249 eligible employees in General Fund. The Savings generated from the cost of these positions have facilitated the reduction of appropriation for fiscal year 1998.

As a result of the VIP savings, the City was able to continue its initiative for public safety enhancement. The Administration instituted Parity for Sworn Corrections and Fire Services Officers, COLA (cost of living adjustment) of 1% for all city employees and merit increase. Twenty (20) Corrections Officer positions were created in order to avoid the high overtime expenses

The 1998 Budget includes fifty-eight (58) previously funded grants Police positions that have now been transferred to General Fund Police Department's Field Operations. Five positions were added in Traffic Court to help deal with the collection of overdue fines.

OPERATING EXPENSES:

The major changes in operating expenses were due mainly to the funding of the maintenance contract of citywide radio systems.

INTERNAL SERVICES EXPENSES:

This account reflects a 14.73% reduction from the previous year. The reduction in the account can be attributed to the cost containment measures instituted in the Internal Services Fund, which has a symbiotic relation with the Internal Services Account in General Fund.

Approximately 80% of the revenue, which supports the Internal Service Fund Bureaus, are generated from the General Fund Internal Services Account. Consequently, the VIP Savings realized in the Internal Services Fund generated a reduction in the General Fund Account.

INTERGOVERNMENT/INTERFUND EXPENSES:

Increases in this account are attributable mainly to increases in matching fund subsidies to the various Police grants. The major grants which received subsidies were Police Overtime Block Grant, Domestic Violence, Cops More, Universal Hiring, Local Law Enforcement, Byrane Memorial Grant and Weed and Seed.

1998 GENERAL FUND APPROPRIATIONS (Continued)

CAPITAL EXPENSES:
Reduction in Capital expense reflects the high bulk purchase of motor vehicles in the third quarter of 1997. The fifty-three (53) vehicles purchased by the Police Department drew upon the GMA Loan Pool Fund.

DEBT SERVICE EXPENSES:
This account was in line with last year's budget; no significant increases.

RESERVED FOR APPROPRIATION:
The increase in this account is due mainly to the Two Million ($2,000,000) dollar that was budgeted for potential loss of revenue if privatization is implemented. Furthermore, an additional One Million ($1,000,000) dollar was generated as Savings from phasing in the business license rollback in two years, as oppose to the originally planned one-year.

GENERAL FUND BUDGET

1A01 - GENERAL FUND

EXPENDITURES AND BUDGET SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 BUDGET
City Council	3,497,714	3,930,462	3,676,908
Office of Mayor	601,269	473,713	564,733
Chief of Staff and Reporting Offices	3,361,510	3,290,895	3,564,253
Executive Offices and Misc. Offices	1,699,372	1,819,222	2,006,178
Administrative Services	10,744,480	11,114,338	9,707,671
Law	3,103,444	3,268,856	3,316,562
Finance	9,426,794	9,408,115	9,146,588
Tax Assessors	126	-	-
Planning, Development & Neighborhood Conservation	11,545,576	11,009,107	10,305,989
Public Works	65,978,920	60,745,295	58,737,960
Parks, Recreation & Cultural Affairs	26,862,335	27,057,228	25,537,408
Aviation	-	-	-
Water	-	-	-
Personnel and Human Resources	4,241,062	4,293,783	4,062,915
Judicial Agencies	15,814,347	19,634,496	20,608,093
Fire	48,839,224	49,550,129	48,202,307
Police	95,536,852	103,228,758	97,553,440
Corrections	21,276,463	24,108,629	21,535,042
Non-Departmental	82,539,966	79,140,228	90,047,953
TOTAL - GENERAL FUND	**405,069,454**	**412,073,254**	**408,574,000**

MAJOR ACCOUNT GROUP	1996 EXPENDITURES	1997 EXPENDITURES	1998 BUDGET
Personnel Expenses	252,859,368	265,377,712	257,264,680
Other Current Operating Expenses	60,249,810	62,714,072	61,270,383
Loans/Adv/Invest/Losses	19,015	1,354	-
Internal Service Expenses	24,908,228	21,898,130	18,671,067
Intergovernmental/Interfund Expenses	37,045,247	32,881,009	32,824,827
Capital Expenses	13,085,428	9,477,691	7,247,384
Debt Service Expenses	16,902,358	19,723,286	21,751,631
Reserve for Appropriation	-	-	9,544,028
TOTAL - GENERAL FUND	**405,069,454**	**412,073,254**	**408,574,000**

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 three funds, the Community Development Block Grant Fund, the Emergency Telephone System, the Intergovernmental Grant Fund and the Empowerment Zone Fund which account for governmental funding from outside agencies designated by law or policy for specific purposes. The 1998 budget for the respective funds is based solely upon funds anticipated to be received during the year and/or funds 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.

	1997 Budget	1998 Budget	% Change
Community Development Fund	19,540,268	20,158,694	3.2
Intergovernmental Grant Fund	41,650,591	50,798,354	22.0
Emergency Telephone System Fund	4,864,844	5,322,769	9.4
Empowerment Zone Fund	97,188,542	92,187,704	(5.1)
TOTAL - SPECIAL REVENUE FUNDS	**163,244,245**	**168,467,521**	**3.2**

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.

Community Development Fund (Continued)

- **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 in becoming self-supporting.
- **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.

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.

Emergency Telephone System Fund

The Emergency Telephone System Fund consists of collections of an Enhanced 911 fee levied against telephone subsidies beginning in 1991. Until 1993, the collection of these fees were accounted for in the General Fund in Revenue from Charges for Services category.

Empowerment Zone Fund

The U.S. Department of Health and Human Services awarded the State of Georgia $100,000,000.00 for the City of Atlanta's participation in the Empowerment Zone Enterprise Community Initiative. The City of Atlanta created the Empowerment Zone fund to account for the Social Service Block Grant, (SSBG), designated for benchmark implementation, programming and administrative costs associated with the Empowerment Zone initiative of the City of Atlanta.

CITY OF ATLANTA
1998 BUDGET
1B01 - COMMUNITY DEVELOPMENT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
INTERGOVERNMENTAL REVENUE:			
631101 Federal Grants/Entitlements			
U.S. HUD, CDBG			
B-92-ED-13-0002	-	518,913	283,105
B-93-ED-13-0002	-	-	197,983
B-94-MC-13-0002	3,217,038	-	-
B-95-MC-13-0002	9,605,969	3,918,031	-
B-96-MC-13-0002	-	7,645,805	5,492,195
B-97-MC-13-0002	-	-	12,785,000
U.S. HUD, UDAG B-83-AA-13-0056	-	-	50,000
U.S. HUD, Sec. 108 Loan (88) B-88-MC-13-0002	-	-	10,505
U.S. HUD, Housing Division, GA-06-SPG-22	-	89,941	89,731
U.S. HUD, Homeless Act of '86 (P.L.99-500)			
S-97-MC-13-0002	-	162,339	178,661
5-92-MC-13-0002	-	4,671	1,160
S-93-MC-13-0002	-	6,481	13,519
5-94-MC-13-0002	-	20,000	160,489
S-95-MC-13-0002	-	385,829	-
S-96-MC-13-0002	-	261,957	81,043
U.S. HUD, Sec. Discretionary Funds			
B-90-SP-04-16211	-	21,788	-
B-90-SP-04-16212	-	-	364
B-90-SP-04-16207	-	22,094	-
B-90-SP-04-16208	-	-	1,688
Total Intergovernmental Revenue	**12,823,007**	**13,057,847**	**19,345,444**
CHARGES FOR SERVICES:			
641104 Fees, Loan Application/Contractor			
U.S. HUD, CDBG			
B-96-MC-13-0002	70	-	-
B-97-MC-13-0002	-	65	-
Sub Total	70	65	-
641401 Maps, Codes, Records			
B-96-MC-13-0002	50	-	-
B-97-MC-13-0002	-	10	-
Sub Total	50	10	-
Total Charges for Services	**120**	**75**	**-**
MISCELLANEOUS REVENUES:			
661001 Interest Earnings			
U.S. HUD, CDBG			
B-89-MC-13-0002	-	1,594	-
B-95-MC-13-0002	71,648	-	-
B-96-MC-13-0002	34,890	-	-
B-97-MC-13-0002	-	157,791	1,111
Sub Total	106,538	159,385	1,111

CITY OF ATLANTA
1998 BUDGET
1B01 - COMMUNITY DEVELOPMENT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES: (Continued)				
661002	Principal Repayments			
	U.S. HUD, CDBG			
	B-95-MC-13-0002	18,715	-	-
	B-96-MC-13-0002	984,899	-	-
	B-97-MC-13-0002	-	903,680	-
	Sub Total	1,003,614	903,680	-
662101	Land Rentals, General			
	U.S. HUD, CDBG B-96-MC-13-0002	667	-	-
662201	Building Rentals, General			
	U.S. HUD, CDBG B-96-MC-13-0002	12,900	-	-
669101	Recover Erroneous Payment	186,810	100	-
	Total Miscellaneous Revenues	**1,310,529**	**1,063,165**	**1,111**
OTHER FINANCING SOURCES:				
691102	Sale of Land and Structures	87,525	-	-
692303	Recover Direct Cost	19,826	1,910	-
692403	Oper Trans from Fund 1A01	27,456	-	-
694003	Escrow Deposit	-	3,290	-
	Total Other Financing Sources	**134,807**	**5,200**	**-**
Total Receipts - Community Development Fund		**14,268,463**	**14,126,287**	**19,346,555**
Cash and Securities Available January 1, 1998				812,139
GRAND TOTAL - COMMUNITY DEVELOPMENT FUND				**20,158,694**

CITY OF ATLANTA
1998 BUDGET
1B01 - COMMUNITY DEVELOPMENT FUND

RECEIPTS AND ANTICIPATIONS

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Executive Offices & Misc. Offices	55,246	57,829	45,674
Administrative Services	451,717	60	163,420
Law	88,646	89,519	9,289
Finance	630,594	1,983,796	86,025
Public Works	335,251	76,588	682,280
Parks, Recreation & Cultural Affairs	3,393,454	3,007,974	1,956,006
Water	-	29,350	20,650
Fire Services	-	12,840	58,301
Planning, Development & Neighborhood Conservation	9,136,678	8,317,577	17,137,048
TOTAL - COMMUNITY DEVELOPMENT FUND	**14,091,586**	**13,575,533**	**20,158,694**

MAJOR ACCOUNT GROUP			
Personnel Expenses	1,663,657	1,507,512	507,092
Other Current Operating Expenses	7,919,547	6,285,048	13,918,060
Internal Service Expenses	738,814	741,572	14,612
Capital Expenses	3,249,989	3,111,194	1,539,521
Debt Service Expenses	519,579	1,930,207	80,720
Reserve for Appropriation	-	-	4,098,690
TOTAL - COMMUNITY DEVELOPMENT FUND	**14,091,586**	**13,575,533**	**20,158,694**

CITY OF ATLANTA
1998 BUDGET
1B02 - INTERGOVERNMENTAL GRANT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
INTERGOVERNMENTAL REVENUE:			
631101 Federal Grants/Entitlements			
U.S. Dept. of Interior, Natl. Park Serv.			
13-CTY-02809401	-	-	200,000
13-CTY-02809402 (FYE '94)	-	50,000	-
U.S. Dept. Comm., (EDA) 04-01-04087 (FY '94)	2,700,072	299,928	-
U.S. Dept. of Comm., (EDA) 04-39-04038	174,250	225,527	491,023
U.S. Dept. of Comm.,(EDA) 04-01-04155	889,772	110,228	-
U.S. Dept. Agri., Food & Nutrition Service			
'94 Summer Program	-	-	142,669
'95 Summer Program	-	-	261,649
'96 Summer Program	1,338,812	-	128,143
'97 Summer Program	-	1,266,987	433,013
USDA Forest Service Participation Agreement	-	-	974
U.S. HUD, Housing Assist. Payment Prg.			
GA06-K269-001	293,583	135,877	58,525
GA06-K269-002	843,679	547,238	15,008,378
GA06-K269-005	174,546	171,554	1,553,296
GA06-K269-006	281,836	374,980	3,650,301
U.S. HUD, Housing Division GA-06-SPG-506	-	-	750,000
U.S. HUD, Com Plng/Dev, Spec Needs Asst			
GA06H93-F022(93)	302,464	41,204	31,910
GA06H94-F025(94)	431,727	224,478	74,499
GA06H95-F025	1,592,560	438,855	217,726
GA06H96-F031	756,390	1,129,336	931,274
GA06H97-F025	-	1,400,530	2,689,470
U.S. HUD, CPD Off. of Tech. Asst., B-91-SK-GA-0001	-	-	20,887
U.S. EPA, Region #4, Grants Mgmt. Office			
PJ994902-95-0 (10/1/95-9/30/96)	12,380	-	37,620
V984036-94-0	-	-	100,000
U.S. EPA, WPC X994873-95-0	-	-	10,000
U.S. EPA, Off of Env. Ed/Outrch 2/28/94	-	-	195
National Endowment for the Arts			
94-4143-0151 (6/1/94-6/30/95)	8,000	-	-
94-6242-0028 (7/1/94-6/30/97)	33,244	17,453	15,799
USDL, JTPA F-5424-5-00-80-60 (6/1/94-6/30/95)	41,110	41,768	-
U.S. Dept. of Justice			
Bureau of Justice Asst., 92-MU-CX-0013	364,280	178,687	632,337
Natl. Inst. of Justice, X-C-75-60-0-0	51,192	-	-
Bureau of Justice Asst., 94-DL-CX-0022	540,628	554,264	-
Bureau of Justice Asst., 94-DD-CX-K026	25,967	350	-
Bureau of Justice Asst., 95-CL-WX-0116	13,677	128,894	2,519,767
9/18/95 Agreement	354,553	-	245,447
95CCWX0349	1,555,722	997,276	3,234,387
96DVWX0094	-	75,835	143,337
95-TC-WK-1069	-	-	20,000
96-LB-VX-1681	-	3,532,868	-
97-CL-WX-0071	-	-	705,456
95CCWX0349 (10/97)	-	-	3,750,000
97-LB	-	-	3,784,248
Sub Total	12,780,444	11,944,117	41,842,330

RECEIPTS AND ANTICIPATIONS

SOURCE:	1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
INTERGOVERNMENTAL REVENUE: (Continued)			
632101 State Grants/Entitlements			
U.S. EPA, WPC, CX820448-01-0 (9/28/92-9/27/93)	-	6,299	-
GA DNR, Land & Water Fund, 13-00782	-	36,000	-
GA DNR, Historic Preservation			
Urban Design Commission Publication	-	4,000	-
13-96-11073-01 (96)	-	3,700	-
13-97-12012-02 (1997)	-	1,179	5,521
GA DNR, EPA			
6/2/95 - 12/1/96 Agreement	13,870	-	136,130
Scrap Tire Grant (1997)	-	-	267,063
Scrap Tire Grant Enforcement/Educ. (1997)	-	-	75,000
GA DHR, Office of Energy Resources			
415-490363 (5/12/94)	35,000	-	-
7/1/95 Agreement	-	-	15,000
6/30/94 Agreement	-	25,000	-
2/7/96 Agreement	-	-	21,000
GA DNR-Office of Disabilities Prev. 1997 Grant	-	10,250	64,750
GA Criminal Justice Coord. Council			
DCSI-95-109(95)	-	298,564	17,420
VW-95-03 (6/1/96-5/31/97)	13,875	-	6,125
'96 Olympic Agreement	-	3,936,406	-
GA Dept. of Transp., Highways & Streets			
93-0-0662(5/17/93)	441,600	-	-
LAU-17-8531-26(121)	-	280	-
LAU-19-8531-36(12)-1989	-	17,994	-
LAU-21-8530-78(89)C1	-	242	-
LAU-21-8531-53(121)C1	-	10,153	99,128
LAU-21-8531-52(121)C1	-	-	3,183
SAPS-3(236)C1(92)	-	-	1,922
LAU-21-8530-79(89)C1	-	-	7,794
LAU-22-8531-61(121)C1	-	-	140,990
LAU-22-8531-66(121)C1	-	-	1,041
LAU-22-8530-85(89)C1	-	-	625
STPN-20-2 (144)	-	-	329,558
NH-003-2(68) SP	-	-	132,184
LAU-24-8532-3(121)C1	498,506	-	82,807
LAU-24-8532-5(121)C1	35,383	-	31,359
LAU-24-8532-6(121)C1	-	-	14,525
LAU-24-8532-6(121)C1	-	-	194,247
GA Dept. of Community Affairs/Gov's. Emerg. Fund			
11/17 Agreement (LDF-95-R1-39)	-	-	4,625
June, 1995	-	-	25,000
10/3/95 Agreement	19,873	-	-
11/6/95 Agreement	11,250	-	-
11/95 Agreement	6,250	-	-
October, '95 Agreement	134,000	-	-
8/11/95 Agreement	178,500	-	71,500
10/31 Agreement (Clark/Atlanta)	187,500	62,500	-
10/31 Agreement (Litter Abatement)	37,500	-	12,500

CITY OF ATLANTA
1998 BUDGET
1B02 - INTERGOVERNMENTAL GRANT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
INTERGOVERNMENTAL REVENUE: (Continued)				
632101	State Grants/Entitlements			
	GA Dept. of Community Affairs/Gov's. Emerg. Fund			
	10/31 Agreement (Jericho Road)	22,500	-	7,500
	2/97 Agreement (Research Atlanta)	-	7,000	-
	2/97 Agreement (Piedmont Park Conserv.)	-	25,000	-
	97-65041 (5/19/97)	-	10,000	-
	97-65040 (5/19/97)	-	15,000	-
	7/97 Agreement (Juvenile Delinquency)	-	37,500	12,500
	8/97 Agree. (Juv. Delinq.); 7/97 Agree. (Rec. Prg.)	-	37,500	12,500
	Sub Total	1,635,607	4,544,567	1,793,497
633101	Local Grants/Entitlements			
	U.S. EPA, WPC, X994873-95-0	787	-	-
	U.S. EPA, Off. of Env. ED/Outreach			
	94-6242-0028 (7/1/94-6/30/97)	2,300	4,200	48,820
	GA Governor's Office of Highway Safety			
	CP-97-14-120	-	-	210,000
	GA DNR, EPA			
	Proj. 44 (2/16/95-3/31/97)	10,000	13,469	-
	3/20/95-3/31/96 Agreement	-	-	37,500
	GA DNR-Office of Disabilities Prev. 1997 Grant	-	2,000	-
	GA Criminal Justice Coord. Council			
	VW-95-03 (6/1/96-5/31/97)	6,667	-	-
	Fulton Co. Arts Council			
	1995 City Gallery at Chastain	850	-	-
	#95-0748 (6/21/95)	3,500	-	-
	1996 City Gallery at Chastain	3,000	-	-
	#0591-5/15/96	3,150	-	-
	#0591(A)-5/15/96	-	-	3,000
	5/1/97-4/30/98 Agreement	-	3,600	2,400
	GA Council for the Arts & Humanities			
	FY96-41-9-0009 (7/1/95-6/30/96)	3,423	-	-
	1996 City Gallery at Chastain	500	500	-
	1996-1997 City Gallery East	-	-	2,738
	1997-1998 City Gallery at Chastain	-	-	1,200
	1997-1998 City Gallery East	-	-	2,190
	Atlanta Housing Authority			
	4/26/93 AHA Cont ADDEN #1	-	825,000	-
	4/26/93 AHA Cont ADDEN #2	315,000	226,505	-
	SOS Coordinating Organization 12/10/92 Agreement	2,850	-	-
	Annie E. Casey Foundation - 7/5/95 Agreement	-	25,000	-
	Robert Wood Johnson Foundation (8/8/95)	11,742	-	-
	(FEMA) October, 1995	850,045	-	-
	Int'l Cncl/Lcl Environmental Initiatives Cont. #1	-	12,000	500
	Int'l Cncl/Lcl Environmental Initiatives Cont. #2	-	21,500	21,500
	Path Foundation 1/26/96 LOA	-	-	4,500
	Sub Total	1,213,814	1,133,774	334,348
	Total Intergovernmental Revenue	**15,629,865**	**17,622,458**	**43,970,175**

CITY OF ATLANTA
1998 BUDGET
1B02 - INTERGOVERNMENTAL GRANT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	-	67,240	52,760
669101	Recover Erroneous Payment			
	U.S. Dept. of Agri., Food & Nutrition Service			
	'96 Summer Program	2,145	-	-
	U.S. HUD, Housing Assist. Payment Prg.			
	GA06-K269-001	-	71	-
	GA06-K269-002	160	440	-
	U.S. Dept. of Justice			
	Bureau of Justice Asst., 92-MU-CX-0013	1,024	5	-
	Annie E. Casey Foundation - 7/5/95 Agreement	-	3,389	-
	Sub Total	3,329	3,905	-
	Total Miscellaneous Revenue	**3,329**	**71,145**	**52,760**
OTHER FINANCING SOURCES:				
692303	Recover Direct Cost			
	U.S. Dept. of Agri., Food & Nutrition Service			
	'89 Summer Program	83	-	-
	'90 Summer Program	108	-	-
	'91 Summer Program	115	-	-
	'92 Summer Program	149	-	-
	'92 Summer Program	-	38	-
	U.S. HUD, Housing Assist. Payment Prg.			
	GA06-K269-001	-	113	-
	GA06-K269-002	-	63	-
	GA06-K269-005	-	18	-
	U.S. HUD, Com Plng/Dev, Spec Needs Asst			
	GA06H95-F025	-	34	-
	GA06H94-F025(94)	-	76	-
	U.S. Dept. of Justice			
	Bureau of Justice Asst., 92-MU-CX-0013	-	226	-
	Bureau of Justice Asst., 94-DL-CX-0022	-	1,706	-
	Bureau of Justice Asst., 95-CL-WX-0116	-	6	-
	95CCWX0349	-	2,648	-
	Sub Total	455	4,927	-
692402	Oper Trans from Fund 3P02			
	GA DNR, EPA			
	Scrap Tire Grant Enforcement/Educ. (1997)	-	25,000	-
692403	Oper Trans from Fund 1A01			
	U.S. Dept. of Justice			
	Bureau of Justice Asst., 92-MU-CX-0013	-	62,699	-
	Bureau of Justice Asst., 95CCWX0349	621,856	350,000	1,282,437
	96-LB-VX-1681	-	320,319	-
	97-CL-WX-0071	-	235,153	-
	95CCWX0349 (10/97)	-	137,500	1,112,500
	97-LB	-	420,447	-

CITY OF ATLANTA
1998 BUDGET
1B02 - INTERGOVERNMENTAL GRANT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
OTHER FINANCING SOURCES: (Continued)				
692403	Oper Trans from Fund 1A01			
	GA DNR-Office of Disabilities Prev. 1997 Grant	-	75,000	-
	GA Governor's Office of Highway Safety			
	CP-97-14-120	-	90,000	-
	Sub Total	621,856	1,691,118	2,394,937
692409	Oper Trans from Fund 1C33			
	U.S. Dept. of Comm. (EDA)			
	04-01-04087 ('94)	496,145	-	-
	04-01-04155	927,085	15,934	1,975
	Sub Total	1,423,230	15,934	1,975
	Total Other Financing Sources	**2,045,541**	**1,736,979**	**2,396,912**
Total Receipts - Intergovernmental Grant Fund		**17,678,735**	**19,430,582**	**46,419,848**
Cash Available January 1, 1998				4,378,506
Due to Cash Pool				-
GRAND TOTAL - INTERGOVERNMENTAL GRANT FUND				**50,798,354**

CITY OF ATLANTA
1998 BUDGET
1B03 - EMERGENCY TELEPHONE SYSTEM FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
CHARGES FOR SERVICES:			
642106 Police Serv-Recover E911	-	5,346,583	5,293,117
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	-	59,305	29,652
666001 Gain-Sale of Investments	-	10,214	-
Total Miscellaneous Revenue	-	69,518	29,652
Total Receipts - Emergency Telephone System Fund	-	5,416,101	5,322,769
GRAND TOTAL - EMERGENCY TELEPHONE SYSTEM FUND			5,322,769

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Non-Departmental	-	5,416,101	5,322,769
TOTAL - EMERGENCY TELEPHONE SYSTEM FUND	-	5,416,101	5,322,769
MAJOR ACCOUNT GROUP			
Loans/Adv/Invest/Losses	-	1,379	-
Intergovernmental/Interfund Expenses	-	5,414,722	5,322,769
TOTAL - EMERGENCY TELEPHONE SYSTEM FUND	-	5,416,101	5,322,769

CITY OF ATLANTA
1998 BUDGET
1B04 - EMPOWERMENT ZONE FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
INTERGOVERNMENTAL REVENUE:				
631101	Federal Grants/Entitlements			
	U.S. HUD, Title XX, OBR Act '93, 95EZ-U-029-01A	-	4,316,916	92,867,983
MISCELLANEOUS REVENUES:				
669101	Recover Erroneous Payment	-	600,000	-
669112	Recover Loan	-	600,000	-
	Total Miscellaneous Revenue	-	**1,200,000**	-
Total Receipts - Empowerment Zone Fund		-	**5,516,916**	**92,867,983**
Cash and Securities Available January 1, 1998				259
Due to General Fund				(272,378)
Due to Cash Pool				(408,160)
GRAND TOTAL - EMPOWERMENT ZONE FUND				**92,187,704**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Police	-	680,279	1,691,721
Planning, Development & Neighborhood Conservation	-	5,520,558	90,495,984
TOTAL - EMPOWERMENT ZONE FUND	-	**6,200,838**	**92,187,704**
MAJOR ACCOUNT GROUP			
Personnel Expenses	-	272,120	1,100,797
Other Current Operating Expenses	-	5,788,317	14,386,233
Internal Service Expenses	-	3,986	33,097
Capital Expenses	-	136,415	178,585
Reserve for Appropriation	-	-	76,488,992
TOTAL - EMPOWERMENT ZONE FUND	-	**6,200,838**	**92,187,704**

CAPITAL PROJECTS FUNDS

The Capital Projects Funds consist of the Annual Bond Fund, the 1987-1997 Bond Project Funds, the Park Improvement Fund, the General Government Capital Outlay Fund and the 1993 School Improvement Bond Fund. These funds account for proceeds used in obtaining, renovating, and constructing major fixed assets.

The Annual Bond Fund and the 1987-1997 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 land acquisition, signal modernization, installation, freeway lighting and bridge improvements.

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 Park Improvement Fund accounts for the disbursement of the City's dedicated half millage 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 1998 Park Improvement Fund budget of $14,705,042 is 19.35% less than 1997. The budget contains $3,528,358 less than 1997 primarily for reimbursement to the county for erroneous tax bills to citizens.

The General Government Capital Outlay Fund was established in 1991 to account for all general government capital expenditures other than those funded from the annual general obligation bond proceeds.

	1997 Budget	1998 Budget	% Change
Capital Projects Funds:			
Annual Bond Fund	1,783,067	2,133,067	19.63
Park Improvement Fund	18,233,400	14,705,042	(19.35)
1987 Bond Project Fund	383,963	358,558	(6.62)
1988 Bond Project Fund	786	-	(100.00)
1989 Bond Project Fund	433,585	277,772	(35.94)
1990 Bond Project Fund	532,555	523,700	(1.66)
1991 Bond Project Fund	1,498,738	904,094	(39.68)
1992 Bond Project Fund	1,786,999	1,309,744	(26.71)
General Government Capital Outlay Fund	21,398,491	20,587,296	(3.79)
1993 Bond Project Fund	1,055,436	426,771	(59.56)
1993 School Improvement Fund	26,089,644	12,985,446	(50.23)
1994 Referendum G.O. Bond Fund	39,437,853	28,239,696	(28.39)
1994 Bond Project Fund	3,824,868	2,481,506	(35.12)
1995 Project Fund	8,344,830	3,253,810	(61.01)
1996 Bond Project Fund	7,928,593	7,298,142	(7.95)
1996 G.O. Public Improvement Part B Fund	28,462,317	27,380,118	(3.80)
1997 Bond Project Fund	-	7,974,883	100.00
1997 G.O. Public Improvement Bond Fund	-	41,113,558	100.00
TOTAL - CAPITAL PROJECT FUNDS	**161,195,125**	**171,953,203**	**6.67**

CITY OF ATLANTA
1998 BUDGET
1C21 - ANNUAL BOND FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	93,272	91,252	-
666001	Gain-Sale of Investments	35,066	11,796	-
692302	Sale of Land & Structures	-	46,500	413,500
692303	Recover Direct Costs	2,594	898	500
Total Receipts - Annual Bond Fund		**130,932**	**150,445**	**414,000**
Cash and Securities Available January 1, 1998				1,719,068
GRAND TOTAL - ANNUAL BOND FUND				**2,133,067**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Administrative Services	22,133	-	242,574
Finance	120,324	65,979	310,007
Public Works	261,143	148,769	1,074,615
Corrections	-	-	18,400
Fire Services	-	-	460,000
Non-Departmental	-	54	27,472
TOTAL - ANNUAL BOND FUND	**403,599**	**214,802**	**2,133,067**
MAJOR ACCOUNT GROUP			
Personnel Expenses	104,002	51,994	140,299
Other Operating Expenses	42,144	97,597	303,640
Loans/Adv/Invest/Losses	-	54	-
Internal Service Expenses	1,894	666	2,856
Capital Expenses	255,560	64,491	1,658,801
Reserve for Appropriation	-	-	27,472
TOTAL - ANNUAL BOND FUND	**403,599**	**214,802**	**2,133,067**
BOND PURPOSE			
Municipal Buildings	82,185	-	354,005
Traffic Improvements	30,465	94,974	947,295
Storm Sewers and Solid Waste	147,307	53,796	35,095
Fire Improvements	-	-	460,000
Administration and Planning	143,642	66,032	336,672
TOTAL - ANNUAL BOND FUND	**403,599**	**214,802**	**2,133,067**

CITY OF ATLANTA
1998 BUDGET
1C22 - PARK IMPROVEMENT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
TAXES:				
611101	Taxes, Current Property	7,527,935	4,625,953	7,401,677
611201	Taxes, Prior Year Property	374,795	574,968	250,000
	Total Taxes	**7,902,730**	**5,200,922**	**7,651,677**
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	381,792	511,203	250,000
666001	Gain-Sale of Investments	120,887	67,000	-
669106	Recover on Pur/Dir Expense	751,376	-	-
	Total Miscellaneous Revenues	**1,254,055**	**578,203**	**250,000**
OTHER FINANCING SOURCES:				
692203	Indirect Costs, Prior Year	-	93,208	-
692303	Recover Direct Cost	8,410	4,159	-
	Total Other Financing Sources	**8,410**	**97,367**	**-**
Total Receipts - Park Improvement Fund		**9,165,195**	**5,876,492**	**7,901,677**
Cash and Securities Available January 1, 1998				6,803,365
TOTAL - PARK IMPROVEMENT FUND				**14,705,042**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Parks, Recreation & Cultural Affairs	5,502,675	3,937,825	13,280,174
Non-Departmental	1,530,801	2,885,293	1,424,868
TOTAL - PARK IMPROVEMENT FUND	**7,033,476**	**6,823,118**	**14,705,042**
MAJOR ACCOUNT GROUP			
Personnel Expenses	793,467	880,874	1,078,426
Other Operating Expenses	574,067	504,302	1,404,288
Loans/Adv/Invest/Losses	3,654	262	-
Internal Service Expenses	327,293	201,777	357,496
Intergovernmental/Interfund Expenses	1,794,654	2,883,272	2,560,014
Capital Expenses	3,540,341	2,352,631	7,103,574
Reserve for Appropriation	-	-	2,201,244
TOTAL - PARK IMPROVEMENT FUND	**7,033,476**	**6,823,118**	**14,705,042**

CITY OF ATLANTA
1997 BUDGET
1C23 - 1987 BOND PROJECT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	19,873	20,350	-
Total Receipts - 1987 Bond Project Fund	**19,873**	**20,350**	**-**
Cash and Securities Available January 1, 1998			358,558
TOTAL - 1987 BOND PROJECT FUND			**358,558**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Administrative Services	-	29,284	155,463
Finance	750	-	4,222
Public Works	-	16,471	27,960
Corrections	-	-	72,324
Non-Departmental	-	-	98,589
TOTAL - 1987 BOND PROJECT FUND	**750**	**45,755**	**358,558**
MAJOR ACCOUNT GROUP			
Other Operating Expenses	750	-	6,406
Capital Expenses	-	45,755	253,563
Reserve for Appropriation	-	-	98,589
TOTAL - 1987 BOND PROJECT FUND	**750**	**45,755**	**358,558**
BOND PURPOSE			
Municipal Buildings	-	29,284	72,324
Traffic Improvements	-	16,471	27,960
Administration and Planning	750	-	258,274
TOTAL - 1987 BOND PROJECT FUND	**750**	**45,755**	**358,558**

CITY OF ATLANTA
1998 BUDGET
1C25 - 1989 BOND PROJECT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	23,806	18,762	-
OTHER REVENUE SOURCES:			
692303 Recover Direct Cost	68	-	-
Total Receipts - 1989 Bond Project Fund	**23,874**	**18,762**	**-**
Cash and Securities Available January 1, 1998			277,772
TOTAL - 1989 BOND PROJECT FUND			**277,772**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Administrative Services	54,316	162,610	118,004
Finance	1,500	-	19,822
Parks	-	23	-
Public Works	-	-	51,318
Non-Departmental	-	11,943	88,628
TOTAL - 1989 BOND PROJECT FUND	**55,816**	**174,576**	**277,772**
MAJOR ACCOUNT GROUP			
Personnel Expenses	15,780	23,061	28,201
Other Operating Expenses	28,292	6,650	21,971
Intergovernmental/Interfund Expenses	-	11,943	-
Capital Expenses	11,744	132,922	138,971
Reserve for Appropriation	-	-	88,628
TOTAL - 1989 BOND PROJECT FUND	**55,816**	**174,576**	**277,772**
BOND PURPOSE			
Traffic Improvements	-	-	51,318
Municipal Buildings	54,316	162,610	118,004
Municipal Arts	-	23	-
Administration and Planning	1,500	11,943	108,450
TOTAL - 1989 BOND PROJECT FUND	**55,816**	**174,576**	**277,772**

CITY OF ATLANTA
1998 BUDGET
1C27 - 1990 BOND PROJECT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	29,764	27,607	-
Total Receipts - 1990 Bond Project Fund	**29,764**	**27,607**	**-**
Cash and Securities Available January 1, 1998			523,700
TOTAL - 1990 BOND PROJECT FUND			**523,700**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Administrative Services	51,630	11,187	361,338
Finance	1,500	1,000	7,719
Public Works	79,861	-	100,251
Non-Departmental	-	24,275	54,392
TOTAL - 1990 BOND PROJECT FUND	**132,991**	**36,462**	**523,700**
MAJOR ACCOUNT GROUP			
Other Operating Expenses	2,312	5,673	84,607
Intergovernmental/Interfund Expenses	-	24,275	-
Capital Expenses	130,679	6,514	384,701
Reserve for Appropriation	-	-	54,392
TOTAL - 1990 BOND PROJECT FUND	**132,991**	**36,462**	**523,700**
BOND PURPOSE			
Storm Sewer	-	-	66,000
Traffic Improvements	79,861	-	34,251
Municipal Buildings	51,630	11,187	361,337
Administration and Planning	1,500	25,275	62,112
TOTAL - 1990 BOND PROJECT FUND	**132,991**	**36,462**	**523,700**

CITY OF ATLANTA
1998 BUDGET
1C28 - GENERAL GOVERNMENT CAPITAL OUTLAY FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	1,049,109	887,724	-
667401	DIF - Transport - City Wide	2,258,425	1,552,007	-
667402	DIF - Admin. - Transport - City Wide	1,645,893	-	-
	Total Miscellaneous Revenues	**4,953,427**	**2,439,731**	**-**
OTHER REVENUE SOURCES:				
692303	Recover Direct Cost	-	43	-
693602	COPS Proceeds	7,500,000	7,927,082	-
697101	DRF - Fire - City Wide	354,119	299,787	-
697201	DRF - Parks North	738,819	993,158	-
697202	DRF - Parks South	90,977	29,283	-
697203	DRF - Parks West	39,167	20,473	-
697301	DRF - Police City Wide	102,304	86,320	-
	Total Other Revenue Sources	**8,825,386**	**9,356,103**	**-**
Total Receipts - General Government Capital Outlay Fund				**-**
Cash and Securities Available January 1, 1998				20,587,296
TOTAL - GENERAL GOVERNMENT CAPITAL OUTLAY FUND				**20,587,296**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Administrative Services	1,547,237	2,462,636	6,151,593
Fire	-	-	855,000
Planning, Development & Neighborhood Conservation	22,116	7,309	23,581
Police	-	-	250,000
Public Works	4,231,953	2,218,167	7,473,357
Parks, Recreation & Cultural Affairs	67,599	50,000	3,125,968
Non-Departmental	9,488,667	8,005,524	2,707,796
TOTAL - GENERAL GOVERNMENT CAPITAL OUTLAY FUND	**15,357,572**	**12,743,636**	**20,587,296**
MAJOR ACCOUNT GROUP			
Personnel Expenses	22,065	-	19,441
Other Operating Expenses	2,156,895	735,272	86,775
Intergovernmental/Interfund Expenses	6,210,398	7,404,431	-
Capital Expenses	5,673,691	2,500,257	11,044,369
Debt Service	1,294,523	2,103,676	312,623
Reserve for Appropriation	-	-	9,124,088
TOTAL - GENERAL GOVERNMENT CAPITAL OUTLAY FUND	**15,357,572**	**12,743,636**	**20,587,296**

CITY OF ATLANTA
1998 BUDGET
1C29 - 1991 BOND PROJECT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	97,976	66,763	-
Total Receipts - 1991 Bond Project Fund	**97,976**	**66,763**	**-**
Cash and Securities Available January 1, 1998			904,094
TOTAL - 1991 BOND PROJECT FUND			**904,094**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Administrative Services	605,071	582,642	297,714
Finance	1,500	1,500	16,512
Public Works	250,588	57,864	415,544
Parks, Recreation & Cultural Affairs	2,553	636	-
Non-Departmental	-	16,279	162,205
Fire	15,395	2,485	12,120
TOTAL - 1991 BOND PROJECT FUND	**875,107**	**661,406**	**904,094**
MAJOR ACCOUNT GROUP			
Other Operating Expenses	214,531	56,771	259,685
Intergovernmental/Interfund Expenses	-	16,279	-
Capital Expenses	660,576	588,357	482,204
Reserve for Appropriation	-	-	162,205
TOTAL - 1991 BOND PROJECT FUND	**875,107**	**661,406**	**904,094**
BOND PURPOSE			
Municipal Buildings	605,071	582,642	297,713
Traffic Improvement	250,588	8,202	188,056
Municipal Arts	2,553	636	-
Sewer	-	49,662	227,488
School Improvements	-	16,279	-
Administration and Planning	1,500	1,500	178,717
Fire	15,395	2,485	12,120
TOTAL - 1991 BOND PROJECT FUND	**875,107**	**661,406**	**904,094**

CITY OF ATLANTA
1998 BUDGET
1C30 - 1992 BOND PROJECT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	119,106	85,553	-
Total Receipts - 1992 Bond Project Fund	**119,106**	**85,553**	**-**
Cash and Securities Available January 1, 1998			1,309,744
TOTAL - 1992 BOND PROJECT FUND			**1,309,744**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Administrative Services	6,510	276,942	700,799
Finance	1,500	1,500	35,623
Planning, Development & Neighborhood Conservation	175,238	5,099	208,056
Public Works	638,751	147,523	169,876
Parks, Recreation & Cultural Affairs	5,000	-	-
Non-Departmental	389,000	131,744	195,390
TOTAL - 1992 BOND PROJECT FUND	**1,215,999**	**562,808**	**1,309,744**
MAJOR ACCOUNT GROUP			
Other Operating Expenses	1,500	1,500	36,518
Intergovernmental/Interfund Expenses	-	131,744	-
Capital Expenses	1,214,499	429,564	1,077,837
Reserve for Appropriation	-	-	195,389
TOTAL - 1992 BOND PROJECT FUND	**1,215,999**	**562,808**	**1,309,744**
BOND PURPOSE			
Storm Sewer	115,861	4,174	894
Municipal Buildings	6,510	282,042	908,856
Traffic Improvements	911,890	143,348	168,982
Municipal Arts	5,000	-	-
Administration and Planning	176,738	133,244	231,012
TOTAL - 1992 BOND PROJECT FUND	**1,215,999**	**562,808**	**1,309,744**

CITY OF ATLANTA
1998 BUDGET
1C31 - 1993 SCHOOL IMPROVEMENT BOND FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	1,747,351	1,266,874	-
666001 Gain-Sale of Investments		615	
Total Miscellaneous Revenues	**1,747,351**	**1,267,489**	**-**
Total Receipts - 1993 School Improvement Bond Fund	**1,747,351**	**1,267,489**	**-**
Cash and Securities Available January 1, 1998			12,985,446
TOTAL - 1993 SCHOOL IMPROVEMENT BOND			**12,985,446**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Finance	1,500	-	38,578
Non-Departmental	43,515,077	14,371,686	12,946,868
TOTAL - 1993 SCHOOL IMPROVEMENT BOND	**43,516,577**	**14,371,686**	**12,985,446**
MAJOR ACCOUNT GROUP			
Other Operating Expenses	1,500	-	38,577
Intergovernmental/Interfund Expenses	43,515,077	14,371,686	5,737,204
Reserve for Appropriation	-	-	7,209,664
TOTAL - 1993 SCHOOL IMPROVEMENT BOND	**43,516,577**	**14,371,686**	**12,985,446**
BOND PURPOSE			
Administration and Planning	43,516,577	14,371,686	12,985,446
TOTAL - 1993 SCHOOL IMPROVEMENT BOND	**43,516,577**	**14,371,686**	**12,985,446**

CITY OF ATLANTA
1998 BUDGET
1C32 - 1993 BOND PROJECT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	69,105	45,854	-
OTHER FINANCING SOURCES:			
692303 Recover Direct Cost	-	376	333
Total Receipts - 1993 Bond Project Fund	**69,105**	**46,230**	**333**
Cash and Securities Available January 1, 1998			426,438
TOTAL - 1993 BOND PROJECT FUND			**426,771**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Administrative Services	54,321	457,247	4,477
Finance	48,627	103,366	257,386
Public Works	585,490	9,032	157,705
Parks, Recreation & Cultural Affairs	3,605	1,612	-
Non-Departmental	-	103,637	7,203
TOTAL - 1993 BOND PROJECT FUND	**692,043**	**674,894**	**426,771**
MAJOR ACCOUNT GROUP			
Personnel Expenses	47,675	100,509	113,000
Other Operating Expenses	45,652	452,064	124,949
Internal Service Services	952	1,356	1,911
Intergovernmental/Interfund Expenses	-	103,637	-
Capital Expenses	597,764	17,328	179,708
Reserve for Appropriation	-	-	7,203
TOTAL - 1993 BOND PROJECT FUND	**692,043**	**674,894**	**426,771**
BOND PURPOSE			
Traffic Improvement	569,490	-	146,080
Municipal Arts	3,605	1,613	-
Municipal Buildings		457,247	4,476
School/Admin/Improvements	-	103,637	-
Administration and Planning	118,948	103,365	264,589
Storm Sewer	-	9,032	11,626
TOTAL - 1993 BOND PROJECT FUND	**692,043**	**674,894**	**426,771**

CITY OF ATLANTA
1998 BUDGET
1C33 - 1994 REFERENDUM G.O. BOND FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	1,768,957	1,099,824	-
666001	Gain-Sale of Investments	1,194,015	722,876	
669106	Recover on Pur/Dir Exp.	-	532,580	-
	Total Miscellaneous Revenues	**2,962,972**	**2,355,280**	**-**
OTHER FINANCING SOURCES:				
692303	Recover Direct Cost	-	365	-
Total Receipts - 1994 Referendum G.O. Bond Fund		**2,962,972**	**2,355,644**	**-**
Cash and Securities Available January 1, 1998				28,239,696
TOTAL - 1994 REFERENDUM G.O. BOND FUND		**2,962,972**	**2,355,644**	**28,239,696**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Executive Offices	39,236	41,519	48,105
Administrative Services	43,361	45,700	50,270
Finance	1,500	-	251,774
Public Works	11,649,054	13,450,649	24,405,731
Non-Departmental	11,454,714	15,934	3,483,816
TOTAL - 1994 REFERENDUM G.O. BOND FUND	**23,187,865**	**13,553,802**	**28,239,696**
MAJOR ACCOUNT GROUP			
Personnel Expenses	287,527	300,836	550,461
Other Operating Expenses	5,154,799	5,094,515	6,058,455
Internal Service Expenses	-	-	4,900
Intergovernmental/Interfund Expenses	1,423,230	15,934	-
Capital Expenses	16,322,309	8,142,517	18,147,512
Reserve for Appropriation	-	-	3,478,368
TOTAL - 1994 REFERENDUM G.O. BOND FUND	**23,187,865**	**13,553,802**	**28,239,696**
BOND PURPOSE			
Traffic Improvement & Administration	11,645,922	7,649,480	12,422,085
Administration and Planning	84,097	328,070	4,304,958
Storm Sewer	11,457,846	5,576,252	11,512,253
TOTAL - 1994 REFERENDUM G.O. BOND FUND	**23,187,865**	**13,553,802**	**28,239,296**

CITY OF ATLANTA
1998 BUDGET
1C34 - 1994 BOND PROJECT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	215,721	160,119	-
Total Receipts - 1994 Bond Project Fund	**215,721**	**160,119**	**-**
Cash and Securities Available January 1, 1998			2,481,506
TOTAL - 1994 BOND PROJECT FUND			**2,481,506**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Administrative Services	20,285	43,565	74,026
Finance	-	1,500	55,161
Public Works	523,023	805,674	1,916,538
Parks, Recreation & Cultural Affairs	27,579	3,121	4,650
Non-Departmental	26,000	649,621	431,131
TOTAL - 1994 BOND PROJECT FUND	**596,887**	**1,503,481**	**2,481,506**
MAJOR ACCOUNT GROUP			
Other Operating Expenses	-	1,500	263,755
Intergovernmental/Interfund Expenses	-	649,621	4,211
Capital Expenses	596,887	852,360	1,786,620
Reserve for Appropriation	-	-	426,920
TOTAL - 1994 BOND PROJECT FUND	**596,887**	**1,503,481**	**2,481,506**
BOND PURPOSE			
Traffic Improvement & Administration	543,023	805,674	1,707,970
Municipal Arts	27,579	3,121	4,650
Municipal Buildings	-	43,565	74,000
School Improvements	-	-	208,594
Administration and Planning	26,285	651,121	486,292
TOTAL - 1994 BOND PROJECT FUND	**596,887**	**1,503,481**	**2,481,506**

CITY OF ATLANTA
1998 BUDGET
1C35 - 1995 BOND PROJECT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	436,014	261,863	-
Total Receipts - 1995 Bond Project Fund	**436,014**	**261,863**	**-**
Cash and Securities Available January 1, 1998			3,253,810
TOTAL - 1995 BOND PROJECT FUND			**3,253,810**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Administrative Services	-	111,473	188,527
Finance	49,033	12,900	38,067
Public Works	-	1,051,013	2,529,110
Parks, Recreation & Cultural Affairs	-	30,323	9,677
Non-Departmental	-	4,147,176	488,428
TOTAL - 1995 BOND PROJECT FUND	**49,033**	**5,352,884**	**3,253,810**

MAJOR ACCOUNT GROUP			
Other Operating Expenses	49,033	12,900	38,067
Intergovernmental/Interfund Expenses	-	4,147,176	74,893
Capital Expenses	-	1,192,808	2,727,315
Reserve for Appropriation	-	-	413,535
TOTAL - 1995 BOND PROJECT FUND	**49,033**	**5,352,884**	**3,253,810**

CITY OF ATLANTA
1998 BUDGET
1C36 - 1996 BOND PROJECT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	13,662	421,158	-
OTHER FINANCING SOURCES:			
693101 Bond Proceeds	8,000,000	-	-
693102 Premium on Bonds	85,957	-	-
Total Other Financing Sources	**8,085,957**	-	-
Total Receipts - 1996 Bond Project Fund	**8,099,619**	**421,158**	-
Cash and Securities Available January 1, 1998			7,298,142
TOTAL - 1996 BOND PROJECT FUND			**7,298,142**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Administrative Services	-	893,887	1,595,113
Finance	171,026	21,644	48,949
Fire Services	-	39,557	960,443
Non-Departmental	-	-	4,350,158
Parks, Recreation & Cultural Affairs	-	-	40,000
Public Works	-	96,521	303,479
TOTAL - 1996 BOND PROJECT FUND	**171,026**	**1,051,609**	**7,298,142**
MAJOR ACCOUNT GROUP			
Other Operating Expenses	171,026	61,201	59,392
Intergovernmental/Interfund Expenses	-	-	4,148,423
Capital Expenses	-	990,408	2,888,592
Reserve for Appropriation	-	-	201,735
TOTAL - 1996 BOND PROJECT FUND	**171,026**	**1,051,609**	**7,298,142**
BOND PURPOSE			
Municipal Buildings & Facilities	-	1,029,965	2,859,035
Municipal Arts	-	-	40,000
Administration and Planning	171,026	21,644	4,399,107
TOTAL - 1996 BOND PROJECT FUND	**171,026**	**1,051,609**	**7,298,142**

CITY OF ATLANTA
1998 BUDGET
1C37 - 1996 G.O. PUBLIC IMPROVEMENT BOND PART B

RECEIPTS AND ANTICIPATIONS

SOURCE:		1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	48,462	1,158,794	-
666001	Gain-Sale of Investments	-	247,976	-
	Total Miscellaneous Revenues	**48,462**	**1,406,770**	**-**
OTHER FINANCING SOURCES:				
693101	Bond Proceeds	28,500,000	-	-
693102	Premium on Bonds	429,678	-	-
	Total Other Financing Sources	**28,929,678**	**-**	**-**
Total Receipts - 1996 G.O. Public Improvement Bond Part B		**28,978,140**	**1,406,770**	**-**
Cash and Securities Available January 1, 1998				27,380,118
TOTAL - 1996 G.O. PUBLIC IMPROVEMENT BOND PART B				**27,380,118**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Finance	515,823	43,816	418,501
Public Works	-	2,445,177	25,554,823
Non-Departmental	-	-	1,406,794
TOTAL - 1996 G.O. PUBLIC IMPROVEMENT BOND PART B	**515,823**	**2,488,993**	**27,380,118**
MAJOR ACCOUNT GROUP			
Other Operating Expenses	515,823	1,280,869	1,189,477
Capital Expenses	-	1,208,124	24,783,847
Reserve for Appropriation	-	-	1,406,794
TOTAL - 1996 G.O. PUBLIC IMPROVEMENT BOND PART B	**515,823**	**2,488,993**	**27,380,118**
BOND PURPOSE			
Traffic Improvements	-	19,347	15,670,653
Storm Sewers	-	2,425,830	9,884,293
Administration and Planning	515,823	43,816	1,825,272
TOTAL - 1996 G.O. PUBLIC IMPROVEMENT BOND PART B	**515,823**	**2,488,993**	**27,380,218**

CITY OF ATLANTA
1998 BUDGET
1C38 - 1997 BOND PROJECT FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	-	34,077	-
OTHER FINANCING SOURCES:			
693101 Bond Proceeds	-	8,000,000	-
Total Receipts - 1997 Bond Project Fund	-	8,034,077	-
Due To			(773)
Cash and Securities Available January 1, 1998			7,975,656
TOTAL - 1997 BOND PROJECT FUND			7,974,883

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Administrative Services	-	-	3,305,000
Finance	-	11,888	84,883
Parks, Recreation & Cultural Affairs	-	-	40,000
Non-Departmental	-	47,305	3,945,000
Fire	-	-	600,000
TOTAL - 1997 BOND PROJECT FUND	-	59,193	7,974,883
MAJOR ACCOUNT GROUP			
Other Operating Expenses	-	59,193	84,883
Intergovernmental/Interfund Expenses	-	-	3,945,000
Capital Expenses	-	-	3,945,000
TOTAL - 1997 BOND PROJECT FUND	-	59,193	7,974,883

CITY OF ATLANTA
1998 BUDGET
1C39 - 1997 G.O. PUBLIC IMPROVEMENT BOND FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:			
661001 Interest Earnings	-	132,377	-
OTHER FINANCING SOURCES:			
693101 Bond Proceeds	-	41,360,000	-
Total Receipts - 1997 G.O. Public Improvement Bond Fund	-	41,492,377	-
Cash and Securities Available January 1, 1998			41,113,558
TOTAL - 1997 G.O. PUBLIC IMPROVEMENT BOND FUND			**41,113,558**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Finance	-	58,041	288,358
Public Works	-	-	40,825,200
Non-Departmental	-	320,777	-
TOTAL - 1997 G.O. PUBLIC IMPROVEMENT BOND FUND	-	378,819	41,113,558
MAJOR ACCOUNT GROUP			
Other Operating Expenses	-	378,819	288,358
Capital Expenses	-	-	40,825,200
TOTAL - 1997 G.O. PUBLIC IMPROVEMENT BOND FUND	-	378,819	41,113,558

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 bond holders. The money for these funds is raised through a special City Bond Tax levy against real and personal property. The millage 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.

The tax levy for the City in 1997 is 1.32 mills.

DEBT SERVICE FUNDS	1997 Budget	1998 Budget	Variance	% Change
Bond Sinking Fund	62,938,595	69,161,093	6,222,498	9.89
1989 Refunding Bond Fund	1,364,400	1,306,500	(57,900)	(4.24)
TOTAL - DEBT SERVICE FUNDS	**64,302,995**	**70,467,593**	**6,164,598**	**9.59**

CITY OF ATLANTA
1998 BUDGET
1D51 - BOND SINKING FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:		1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
TAXES:				
611101	Taxes, Current Property	22,643,252	23,615,402	23,379,248
611201	Taxes, Prior Year Property	1,686,496	2,189,622	900,000
	Total Taxes	**24,329,748**	**25,805,024**	**24,279,248**
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	754,268	2,180,362	-
666001	Gain-Sale of Investments	1,043,081	382,934	-
	Total Miscellaneous Revenues	**1,797,349**	**2,563,296**	**-**
OTHER FINANCING SOURCES:				
692101	Sinking Fund Req.	-	3,052,000	-
693103	Accrued Interest, Sale of Bonds	91,250	773	-
693501	Debt Service Library, Fulton County	1,577,010	1,584,620	1,580,050
	Total Other Financing Sources	**1,668,260**	**4,637,393**	**1,580,050**
Total Receipts - Bond Sinking Fund		**27,795,357**	**33,005,713**	**25,859,298**
Cash and Securities Available January 1, 1998				43,301,795
GRAND TOTAL - BOND SINKING FUND				**69,161,093**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Non-Departmental	22,458,066	25,713,959	69,161,093
TOTAL - BOND SINKING FUND	**22,458,066**	**25,713,959**	**69,161,093**
MAJOR ACCOUNT GROUP			
Other Current Operating Expenses	184,783	9,450	-
Intergovernmental/Interfund Expenses	1,445,565	1,364,963	1,306,500
Debt Service Expenses	20,827,718	24,339,546	27,127,632
Reserve for Appropriation	-	-	40,726,961
TOTAL - BOND SINKING FUND	**22,458,066**	**25,713,959**	**69,161,093**

CITY OF ATLANTA
1998 BUDGET
1D56 - 1989 REFUNDING BOND FUND

RECEIPTS AND ANTICIPATIONS

SOURCE:	1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
OTHER FINANCING SOURCES:			
692101 Sinking Fund Requirement	1,445,566	1,364,963	1,306,500
TOTAL - 1989 REFUNDING BOND FUND	**1,445,566**	**1,364,963**	**1,306,500**
Cash and Securities Available January 1, 1998			-
GRAND TOTAL - 1989 REFUNDING BOND FUND			**1,306,500**

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Non-Departmental	1,445,566	1,364,963	1,306,500
TOTAL - 1989 REFUNDING BOND FUND	**1,445,566**	**1,364,963**	**1,306,500**
MAJOR ACCOUNT GROUP			
Debt Service Expenses	1,455,566	1,364,963	1,306,500
TOTAL - 1989 REFUNDING BOND FUND	**1,455,566**	**1,364,963**	**1,306,500**

CITY OF ATLANTA
1998 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.

	1997 Budget	1998 Budget	% Change
Special Assessment Fund	1,668,827	2,226,399	33.41

RECEIPTS AND ANTICIPATIONS

SOURCE:		1996 RECEIPTS	1997 RECEIPTS	1998 ANTICIPATIONS
MISCELLANEOUS REVENUES:				
661001	Interest Earnings	46	-	-
663101	Sewer Assessment, Lat. Entrance	14,904	18,357	-
663102	Sewer Assessment, Prior	1,114	556	-
663103	Sewer Assessment, Lat. Entrance	69,293	70,282	-
663201	Paving Assessment, Current	2,383	3,020	-
663202	Paving Assessment, Prior	758	11	463,970
663203	Curb/Sidewalk/Gutter Assessment, Current	70	8,649	-
663204	Curb/Sidewalk/Gutter Assessment, Prior	2,103	42	186,417
663302	Clearance Property, Prior	-	-	15,895
663303	Demolition of Buildings and Structures	41,624	272,725	6,859,937
663304	Demolition of Buildings and Structures, Prior	30,805	283	997,648
663901	Interest, Sewer Assessment	4,998	5,986	-
663902	Interest, Paving Assessment	2,175	5,580	-
663903	Interest, Curb/Sidewalk/Gutters	1,322	6,677	-
663905	Interest, Demolition	9,225	14,921	7,430
Total Receipts - Special Assessment Fund		**180,820**	**407,089**	**8,531,297**
Cash and Securities Available January 1, 1998				251,640
Due To				(6,556,539)
GRAND TOTAL - SPECIAL ASSESSMENT FUND				**2,226,399**

CITY OF ATLANTA
1998 BUDGET
1E21 - SPECIAL ASSESSMENT FUND

EXPENDITURES AND APPROPRIATIONS SUMMARY

DEPARTMENT	1996 EXPENDITURES	1997 EXPENDITURES	1998 APPROPRIATIONS
Public Works	-	940	710,259
Non-Departmental	45,086	51,306	1,053,419
Planning, Development & Neighborhood Conservation	1,775,233	1,851,828	462,721
TOTAL - SPECIAL ASSESSMENT FUND	**1,820,319**	**1,904,074**	**2,226,399**

MAJOR ACCOUNT GROUP			
Other Current Operating Expenses	1,775,233	1,898,616	463,896
Loans/Adv/Invest/Losses	45,086	5,458	-
Capital Expenses	-	-	709,084
Reserve for Appropriation	-	-	1,053,419
TOTAL - SPECIAL ASSESSMENT FUND	**1,820,319**	**1,904,074**	**2,226,399**