

10-0-0740
(Do Not Write Above This Line)

AN ORDINANCE BY
FINANCE/EXECUTIVE COMMITTEE

AN ORDINANCE ADOPTING THE FY11
CAPITAL, SPECIAL REVENUE AND
FUNDICARY FUNDS, FOR THE CITY OF
ATLANTA; AND FOR OTHER
PURPOSES

*05/03/10 - Amended by Roll Call Vote
to attach a copy of Section
7 of the Mayor's Budget (10-0-0739)*

ADOPTED BY

JUN 2 3 2010

COUNCIL

WAS AMENDED

- CONSENT REFER *05/03/10 - Referred from CONSENT*
- REGULAR REPORT REFER SECTION 11
- ADVERTISE & REFER
- 1st ADOPT 2nd READ & REFER
- PERSONAL PAPER REFER

Date Referred *05-03-10*
Referred To: *Finance/Executive*

Date Referred

Referred To:

Date Referred

Referred To:

PARSED by vote of Full Council 6/21/10

First Reading
Committee *Finance/Executive Comm.*
Date *7/15/10*
Chair *John*
Referred To *Finance/Executive Comm.*

Committee *Finance/Executive*
Date *State*
Chair *Johnson*

Fav, Adv, Hold (see rev. side)
Other

Members

Refer To

Committee *Finance/Executive*
Date *6-16-10*
Chair *Johnson*

Fav, Adv, Hold (see rev. side)
Other

Members

Members *Johnson, G. Moore, ...*
Refer To *Hand Shakes*

Committee

Date

Chair

Action

Fav, Adv, Hold (see rev. side)

Other

Members

Refer To

Committee
Date
Chair

Fav, Adv, Hold (see rev. side)
Other

Members

Refer To

FINAL COUNCIL ACTION
 2nd 1st & 2nd 3rd
Readings
 Consent V Vote RC Vote

CERTIFIED

CERTIFIED
JUN 25 2010

ATLANTA CITY COUNCIL PRESIDENT

[Signature]

CERTIFIED
JUN 5 5 2010

Rachel Douglas Johnson
MUNICIPAL CLERK

MAYOR'S ACTION

APPROVED

[Signature]
MAYOR

BY: FINANCE/EXECUTIVE COMMITTEE

AN ORDINANCE BY FINANCE/EXECUTIVE COMMITTEE ADOPTING THE FY 11 CAPITAL, SPECIAL REVENUE, AND FIDUCIARY FUNDS FOR THE CITY OF ATLANTA.

WHEREAS, the Department of Finance is finalizing the budgetary calculations for FY 10; and

WHEREAS, The Budget Commission will establish revenue estimates for FY 11; and

WHEREAS, the General Ledger is the official financial book of record for the City of Atlanta; and

WHEREAS, the ORACLE Projects & Grants module exists as a separate financial module for certain project and grants; and

WHEREAS, the appropriations of budgets herein must first be established in ORACLE Projects & Grants module as ORACLE Projects & Grants module depends on reconciled balances from General Ledger; and

WHEREAS, the appropriations are at project level, the General Ledger is still the official book of record.

WHEREAS, the Mayor has submitted the FY 11 budget recommendations; and

WHEREAS, this will have to be amended after the final audited numbers are available.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA as follows:

SECTION 1: That the following revenue anticipations shall be used for the Fiscal Year 11 Budget.

SECTION 2: That the FY 11 anticipations and appropriations for the various funds herein, based upon the estimates of revenues from FY 10 and the fund balances to be carried forward from FY10, be and are hereby adopted for each of the funds of the city listed above, as specified herein.

SECTION 3: The Chief Financial Officer is authorized to adjust appropriations to account for the actual expenditures and revenue received for the month of June.

SECTION 4: The Chief Financial Officer is authorized to adjust appropriations to ensure funding is in place to continue operations until the final audit is completed and the budget is established with audited financials.

SECTION 5: The Chief Financial Officer is authorized to move appropriations and expenditures concerning unreconciled balances in funds listed herein remaining from FY 10 consistent with budgetary control set by legislation. The Chief Financial Officer will keep budgetary control consistent with current City of Atlanta fiscal policy priorities

SECTION 6: That all ordinances and parts of ordinances in conflict herewith be and are hereby waived

A true copy,

ADOPTED as amended by the Council
APPROVED by Mayor Kasim Reed

JUN 25, 2010
JUN 29, 2010

Rhonda Daughin Johnson
Municipal Clerk



**CAPITAL, GRANTS, AND FIDUCIARY FUNDS
SUMMARY OF BUDGET AVAILABLE FOR EXPENDITURES
For July 1, 2010 - June 30, 2011**

2201	COMMUNITY DEVELOPMENT BLOCK GRANT FUND	42,291,015
2501	INTERGOVERNMENTAL GRANT FUND	123,533,645
2502	EMPOWERMENT FUND ZONE	1,247,038
2503	AWDA FUND	29,921,866
2504	HOME FUND	23,929,734
2507	SECTION 108 FUND	10,339,365
2701	ATLANTIC STATION TAD FUND	37,360,944
2702	WESTSIDE TAD FUND	56,266,082
2703	NW ATLANTA TAD FUND	9,055,281
2704	PRINCETON LAKES TAD FUND	6,373,756
2705	EASTSIDE TAD FUND	39,739,636
2706	ATLANTA BELTLINE TAD	34,866,257
2707	CAMPBELLTON ROAD TAD FUND	708,466
2708	HOLLOWELL/M.L. KING TAD FUND	770,470
2709	METROPOLITAN PARKWAY TAD FUND	633,613
2711	STADIUM NEIGHBORHOODS TAD FUND	159,911
3101	ANNUAL BOND FUND	254,243
3102	1987 BOND PROJECT FUND	88,960
3103	1989 BOND PROJECT FUND	2,047
3104	1990 BOND PROJECT FUND	45,863
3106	1992 BOND PROJECT FUND	9,707
3107	1993 SCHOOL IMPROVEMENT BOND	23,395
3109	1994 REFERENDUM G.O. BOND FUND	739,340
3111	1994 BOND PROJECT FUND	19,843
3112	1995 BOND PROJECT FUND	237,788
3113	1996 BOND PROJECT FUND	165,281
3114	1996 G.O. PUBLIC IMPROVEMENT BOND PART B	856,353
3115	1997 BOND PROJECT FUND	295,163
3116	1997 G.O. PUBLIC IMPROVEMENT BOND FUND	538,150
3117	1998 BOND PROJECT FUND	137,424
3118	1999 BOND PROJECT FUND	24,264
3119	2000 BOND PROJECT FUND	226,060
3121	2000 PARK IMPROVEMENT BOND FD	11,812
3122	2001 BOND PROJECT FUND	1,635,520
3123	2001 QUALITY OF LIFE FUND	904,961
3124	2002 BOND PROJECT FUND	496,860
3125	2003 GO BOND PROJECT FUND	13,414
3126	2004 BOND PROJECT FUND	1,603,539
3127	2004 QUALITY OF LIFE FUND	2,853,621
3128	2005 B GO PROJECT FUND	2,028,159
3129	2005A PARK IMPROVEMENT BOND FUND	20,251,640
3136	2007A BOND PROJECT FUND	3,272,541
3138	2008A QUALITY OF LIFE IMPROVEMENT BOND FUND	12,849,945



**CAPITAL, GRANTS, AND FIDUCIARY FUNDS
SUMMARY OF BUDGET AVAILABLE FOR EXPENDITURES
For July 1, 2010 - June 30, 2011**

3141	GO REFUNDING SERIES 2009	84,545,921
3501	PARK IMPROVEMENT FUND	12,429,818
3502	GENERAL GOVERNMENT CAPITAL FUND	27,016,775
3504	SPECIAL ASSESSMENT FUND	2,204,968
3505	SOLID WASTE MANAGEMENT FAC CONST FUND	2,882,958
3601	2002 TRAFFIC COURT FACILITY BOND	193,216
4101	BOND SINKING FUND	27,264,950
5052	WATER & WASTEWATER RENEWAL & EXTENSION FUND	371,950,247
5054	1993 WATER & WASTEWATER BOND FUND	391,558
5055	1997 WATER & WASTEWATER BOND FUND	703,322
5056	1999 WATER AND WASTEWATER BOND FUND	7,282,579
5057	2001 WATER & WASTEWATER BOND FUND	319,046,668
5058	2004 WATER & WASTEWATER BOND FUND	126,643,677
5059	SPECIAL 1% SALES AND USE TAX FUND	106,000,000
5061	WATER & WASTEWATER SINKING FUND	379,271,982
5065	2008 WATER & WASTEWATER BOND FUND	104,264,811
5066	SER. 2009A WATER & WASTEWATER REV BD FD	493,915,625
5502	AIRPORT RENEWAL AND EXTENSION FUND	881,698,796
5503	ARPT FAC REV BOND CONST FUND-SERIES 1990	22,633
5504	AIRPORT FAC REV BOND CONST FUND-SERIES 1	2,561,526
5505	AIRPORT PASSENGER FACILITY CHARGE FUND	519,467,111
5506	2000 AIRPORT REVENUE BOND FUND	50,627,410
5507	2004 AIRPORT REVENUE BOND FUND	671,009
5508	2004 AIRPORT PFC BOND FUND	126,210,649
5509	2004 AIRPORT REVENUE BOND FUND F-K	44,422,746
5511	2004 AIRPORT PFC BOND FUND F-K	43,122,508
5512	CONRAC CUSTOMER SERVICE FAC CH	40,777,549
5513	AIRPORT FAC REVENUE BOND SINKING FD	463,010,022
5515	2002 AIRPORT REVENUE BOND FUND	134,540
5516	2003 AIRPORT REVENUE BOND FUND	4,494,063
5518	2006 AIRPORT CONRAC BOND FUND	16,731,057
6002	GROUP INSURANCE FUND	102,632,404
7101	AGENCY FUND	30,340,326
7701	TRUST FUND	47,070,363

*Since we have not received audited numbers, certain budgets may be amended at a later date. Also, the Capital Finance Fund is not being submitted; it's currently being researched.



CAPITAL FUNDS

The development of the capital projects budget is the result of the Capital Improvements Program (CIP) process. This process is the medium for operating departments to request programming of funds for future capital needs. The CIP provides the reader an understanding of the capital revenues and identifies the source of funding for all projects. The actual budgeting of funds follows the normal annual budget process.

In considering capital projects for funding, the operating budget impact is weighed very carefully. The impact of proposed projects on the operating budget is part of the criteria required for determining whether projects are part of the CIP.

Any capital project may be divided into numerous "cost-centers" for accounting purposes. Each center represents the budgeting of funds for a particular project to a specific organizational unit within a specific fund. The basic financial data is shown on a center basis. Some projects may include carry-forward appropriations of prior year monies in addition to the funds shown. Each project is cross-referenced to the appropriate CIP project number except in instances where the accounting project is not defined consistent with a CIP project. In many of these instances, the capital project may be below the \$25,000 minimum for inclusion in the CIP.

The Capital Projects Funds consist of the Annual Bond Fund, the 1987-2004 Bond Project Funds, the Park Improvement Fund, the General Government Capital Outlay Fund, the 1993 School Improvement Bond Fund, Aviation Bond Funds, and Water and Waster Water Bond Funds. These funds account for proceeds used in obtaining, renovating, and constructing major fixed assets.

The Annual Bond Fund and the 1987-2004 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. 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 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.



CAPITAL FUNDS

The Airport Renewal and Extension Fund accounts for the disbursement of funds received from the Airport Revenue Fund to be used for replacement, additions, extensions, and improvements at the Hartsfield-Jackson Atlanta International Airport. The major projects that were funded were: (1) 5th Runway Extension ; (2) Maynard Holbrook Jackson International Terminal Project ; (3) Replace Taxiways F and L; (4) Security Checkpoint Area Modification and Expansion; (5) CONRAC Project; (6) APM and Roadway for CONRAC Project; (7) Hold Baggage Screening Project; (8) CPTC Cosmetic Upgrades and Renovations.

The City has the responsibility of operating and managing a water and distribution and treatment system, and a wastewater collection and treatment system. The Water and Wastewater Systems operate as a self-sustaining, non-profit enterprise fund of the City. The Water and Wastewater Construction Fund accounts for bond, grant and other proceeds received by the City. The City had to embark on a major Capital Improvement Program, as mandated by the federal consent decree, with an estimated cost of \$3 billion.

Each capital project is listed under its fund/funding source. The funds consist of Government Bond Funds, Capital Outlay Fund, Park Bond Funds, Aviation Bond Funds, Water & Wastewater Bond Funds, and Solid Waste Construction Fund. The FY 2010 budget for the project is the available balance from the prior year plus any additional funding from new bonds or interest.

**LARGE
ATTACHMENT(S)
DOCUMENT(S),
MANNUAL(S)
OR
MAP(S)
NOT COPIED**

RCS# 401
6/25/10
2:34 PM

Atlanta City Council

REGULAR SESSION

10-O-0740

ADOPTING FY 2011 CAPITAL SPECIAL
REVENUE AND FIDUCIARY FUNDS
ADOPT AS AMEND

YEAS: 12
NAYS: 1
ABSTENTIONS: 0
NOT VOTING: 1
EXCUSED: 0
ABSENT 2

Y Smith	Y Archibong	N Moore	Y Bond
Y Hall	Y Wan	Y Martin	Y Watson
Y Young	B Shook	Y Bottoms	B Willis
Y Winslow	Y Adrean	Y Sheperd	NV Mitchell

10-O-0740