

2022

POPULAR ANNUAL FINANCIAL REPORT

FOR FISCAL YEAR
ENDED JUNE 30, 2022

City Of Atlanta, GA
Andre Dickens, Mayor



ATL
Moving Atlanta Forward





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2022 POPULAR ANNUAL

FINANCIAL REPORT

CITY OF ATLANTA DEPARTMENT OF FINANCE | 2022 PAFR

The City of Atlanta's Finance Department is proud to present this Popular Annual Financial Report (PAFR). This is a short-form report that provides summarized information about the City's financial activities. It is intended to give readers an overview of the City and its finances. It is derived from Generally Accepted Accounting Principles, or GAAP, but does not provide all the detailed information required by accounting standards. It does not include information on all of the City's Funds or Component Units.

Detailed financial information, including the audited financial statements, is available in the City's Annual Comprehensive Financial Report commonly called the ACFR. The ACFR provides full disclosure of all material events in the notes to the financial statements, as well as required supplementary information and historical statistical information.

The ACFR and PAFR are available online at: www.atlantaga.gov/Government/Departments/Finance/Controller.



ABOUT THE CITY

OUR MISSION:

EXCELLENCE IN MUNICIPAL FINANCIAL LEADERSHIP PERSONIFIED

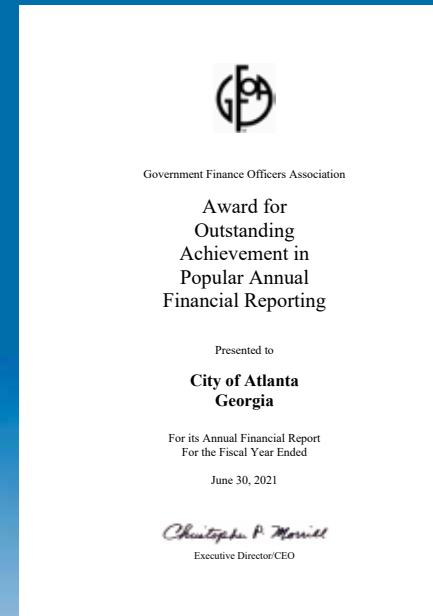
The Department of Finance serves as a strategic business partner to provide excellent service to internal and external customers, deliver a clear and concise picture of the City's current and future financial position, and promote actions to achieve the City's priorities.

**OUTSTANDING ACHIEVEMENT
IN PAFR REPORTING**

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) to

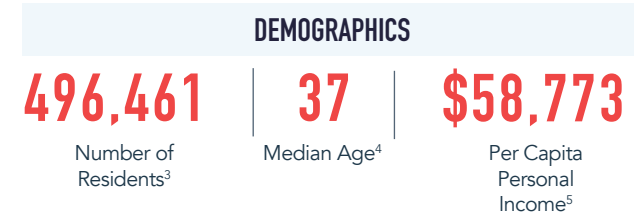
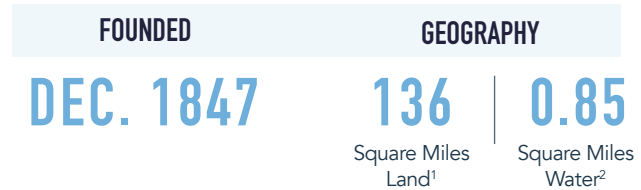
the City of Atlanta for its Popular Annual Financial Report for the fiscal year ended June 30, 2021. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest national standards for preparation of state and local government popular reports.

The Annual Comprehensive Financial Report (ACFR), one of the supporting documents for this report, also represents award-winning work, having earned the GFOA's Certificate of Achievement for Excellence in Financial Reporting for 37 consecutive years.



ATLANTA QUICK FACTS

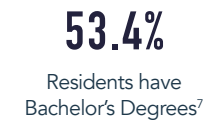
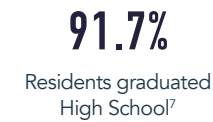
CITY OF ATLANTA DEPARTMENT OF FINANCE | 2022 PAFR



RACE, ETHNICITY, & GENDER⁶



EDUCATION



Atlanta is the 9th Largest Metro Area in the Country With a Population of 6.0M

Photo (page 2): Ferris Wheel at Sunset, Atlanta, GA, photographer: Kyle Sudu

Photos (left to right, clockwise): Residents smiling during the Inman Park Parade, Mayor Dickens with children at CT Martin Recreation Center, photographers, Sylvia McAfee and Joshua Spruiel, photos courtesy of Mayor's Office of Communications

SOURCES:

¹U.S. Census Bureau, 2020

²Wikipedia.org/wiki/atlanta.

³U.S. Census Bureau, QuickFacts Annual Estimates of the Resident Population: July 1, 2021; as of June 28, 2022.

⁴<https://censusreporter.org/profiles/16000US1304000-atlanta-ga/>








⁵U.S. Department of Commerce, Bureau of Economic Analysis - data reported annually, available through 2021 for Atlanta MSA as of June 28, 2022.

⁶Data via US Census (2020 ACS 1-Year Survey): Table S0101.

⁷U.S. Census Bureau, QuickFacts as of 2022

⁸<https://www.investatlanta.com/site-selectors/why-come-to-atlanta/education>

ATLANTA BY THE NUMBERS

		2019	2020	2021	2022	
	POLICE	Stations	11	12	13	14
		Zones	6	6	6	6
		Patrol Units	420	403	377	446
	FIRE	Stations	36	36	36	36
	PUBLIC WORKS	Collection Trucks	93	95	95	84
	PARKS AND RECREATION	Acreage	4,798	4,847	4,847	4,305
		Playgrounds	134	135	137	153
		Baseball/Softball Diamonds	54	70	76	78
		Soccer/Football Fields	16	16	16	30
		Community Centers	32	32	32	37
	WATER	Water Mains (miles)	2,861	2,869	2,886	2,898
		Storage Capacity (in millions of gallons)	247	247	247	247
	WASTEWATER	Sanitary Sewers (miles)	1,839	1,840	1,833	1,805
		Treatment Capacity (in millions of gallons)	188	188	188	188
	AVIATION	Number of Runways	5	5	5	5
		Passenger Traffic (millions)	109.1M	79.7M	49.7M	89.8M

Sources: Various City Departments.



Photo (page 3): Midtown Skyline, photographer Sean Pavone

Photo (page 5): Resident planting trees, photo courtesy of Atlanta Downtown Photo Library

STATISTICS

EMPLOYMENT BY INDUSTRY

This table shows the estimated local employment percentages for the City as of 2021.

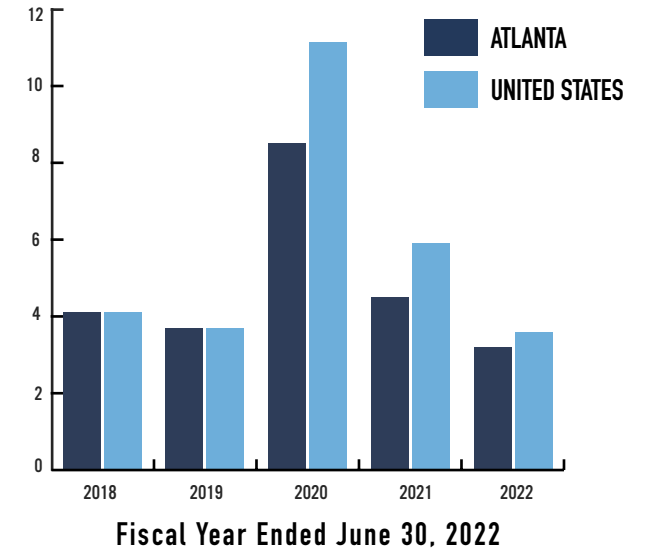
INDUSTRY	% OF TOTAL EMPLOYMENT
Trade, Transportation & Utilities	21.7%
Professional & Business Services	21.0%
Educational Health Services	13.2%
Government	11.9%
Leisure & Hospitality	10.0%
Manufacturing	6.3%
Other	15.9%
TOTAL	100%

Source: Georgia Department of Labor, Industry Mix Analysis.

UNEMPLOYMENT RATES

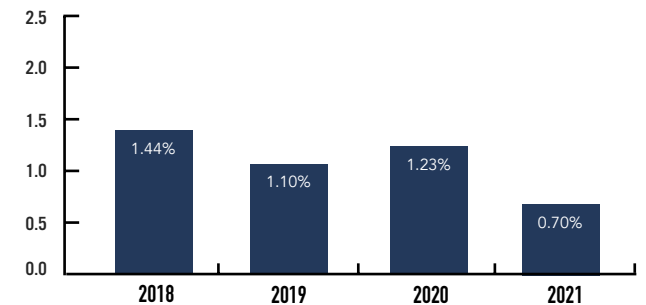
The City of Atlanta unemployment rate has seen a decrease from 4.5% in 2021 to 3.2% in 2022.

Source: U.S. Department of Labor, Bureau of Labor Statistics; City of Atlanta data for fiscal year 2022 is July 2021 through June 2022. This figure is inclusive of Atlanta-Sandy Springs-Marietta.



POPULATION / GROWTH RATES

Atlanta City population remains the 9th largest metropolitan area in the country, growing by approximately 1% between 2020 and 2021. The Atlanta area has gained a reputation as an ever-changing international city with much more urban revitalization and growth in central metro counties. Drawn by job opportunities, a reasonable cost of living, and warm weather, hundreds of thousands of people moved to metro Atlanta in the last five years, increasing the region's population to \$6.1M.



Source: <https://www.statista.com/statistics/815206/atlanta-metro-area-population/> Population of the Atlanta-Sandy Springs-Alpharetta metro areas in the United States from 2010 to 2021

STATISTICS

TOP 10 EMPLOYERS — 2021

EMPLOYER	TYPE OF BUSINESS	EMPLOYEES*	% OF TOTAL EMPLOYMENT
Cortland Development LLC	Management/Admin Services	6,995	3.86%
Delta Air Lines, Inc.	Transportation	5,718	3.16%
The Coca-Cola Co One Coca Cola	Marketing and Manufacturing	3,369	1.86%
Accenture LLP	Consultant/Counselor/Finance	2,419	1.34%
Courtland Management LLC	Management/Admin Services	2,270	1.25%
Allied Universal Security Services	Security & Commodity Brokers	2,046	1.13%
Springview Apartments, LLC	Real Estate Rental and Leasing	2,020	1.12%
Atlanta Falcons Stadium Company	Contractor other than Building	1,829	1.01%
Deloitte Consulting LLP	Consultant/Management/Counselor	1,610	0.89%
Cable News Network, Inc.	Media	1,560	0.86%
TOTAL		29,836	16.48%

*Represents the number of employees working for the top 10 employers within the City of Atlanta

Source: City of Atlanta, 2022 Annual Comprehensive Financial Report: Total employment data from City of Atlanta, Office of Revenue, Business License division



Photos (left to right, clockwise): Allied Universal Security Services, Deloitte Consulting, LLP, Atlanta, photo courtesy of Four Square City Guide



**MAYOR
ANDRE DICKENS**



ATLANTA CITY COUNCIL MISSION:

**TO ENSURE THAT ATLANTA IS LED BY A GROUNDBREAKING, STRONG, AND CAPABLE GROUP OF LEADERS
THAT WORK FOR THE GOOD OF ALL CITIZENS ACROSS THE CITY.**



BUDGET PROCESS

Annual budgets are adopted for the General Fund, Special Revenue Funds, and Debt Service Funds, with the level of legal budgetary control established at the fund level by City Council. The City is required to adopt a balanced budget each year and maintain budgetary controls to ensure compliance with legal provisions of the annual appropriated budget approved by the Mayor and City Council. The amounts of anticipated revenues and appropriated expenditures for the annual budget are controlled by the City Charter and various ordinances adopted by the City Council. Appropriations for capital projects are approved by the City Council, principally on an individual basis, when the project is initially approved.

CONSTITUTION

The fifteen-member City Council is elected on a non-partisan basis. Twelve of the Council Members are elected by district. The Mayor, the remaining Council Members and the Council President are elected at large. Council Members serve four-year terms, as does the Mayor. The Mayor is limited to two consecutive terms. There are no term limits for Council Members or the Council President.

**THE ATLANTA CITY COUNCIL PRIDES ITSELF ON BEING RESPONSIVE TO ITS
CITIZENS. IF YOU HAVE A COMMENT OR CONCERN AND WOULD LIKE TO SPEAK
TO A COUNCIL MEMBER, PLEASE CALL (404) 330-6030.**

ORGANIZATIONAL STRUCTURE

JUDICIAL AGENCIES

- COURT OPERATIONS
- PUBLIC DEFENDER
- SOLICITOR

BOARDS & AUTHORITIES

- Atlanta Citizens Review Board
- Office of Inspector General
- City Auditor's Office
- WorkSource Atlanta
- Invest Atlanta
- Atlanta Beltline
- Atlanta Housing Authority
- MARTA

MAYOR

- CHIEF OPERATING OFFICER
- CHIEF OF STAFF

- Aviation
- Corrections and Community Services
- Customer Services
- Enterprise Asset Management
- Fire and Rescue Services
- Grants and Community Development
- Human Resources
- Atlanta Information Management
- Parks and Recreation
- City Planning
- Police Services
- Procurement
- Public Works
- Atlanta Department of Transportation
- Watershed Management

CITY COUNCIL

- CHIEF FINANCIAL OFFICER
- CITY ATTORNEY

Finance

Law



Photo: (l-r) Andrew Young, Mayor Dickens, Keisha Lance Bottoms, and Shirley Franklin, photographers Sylvia McAfee and Joshua Spruiel, photo courtesy of Mayor's Office of Communications.



CITY FINANCES

CITY OF ATLANTA
REVENUES

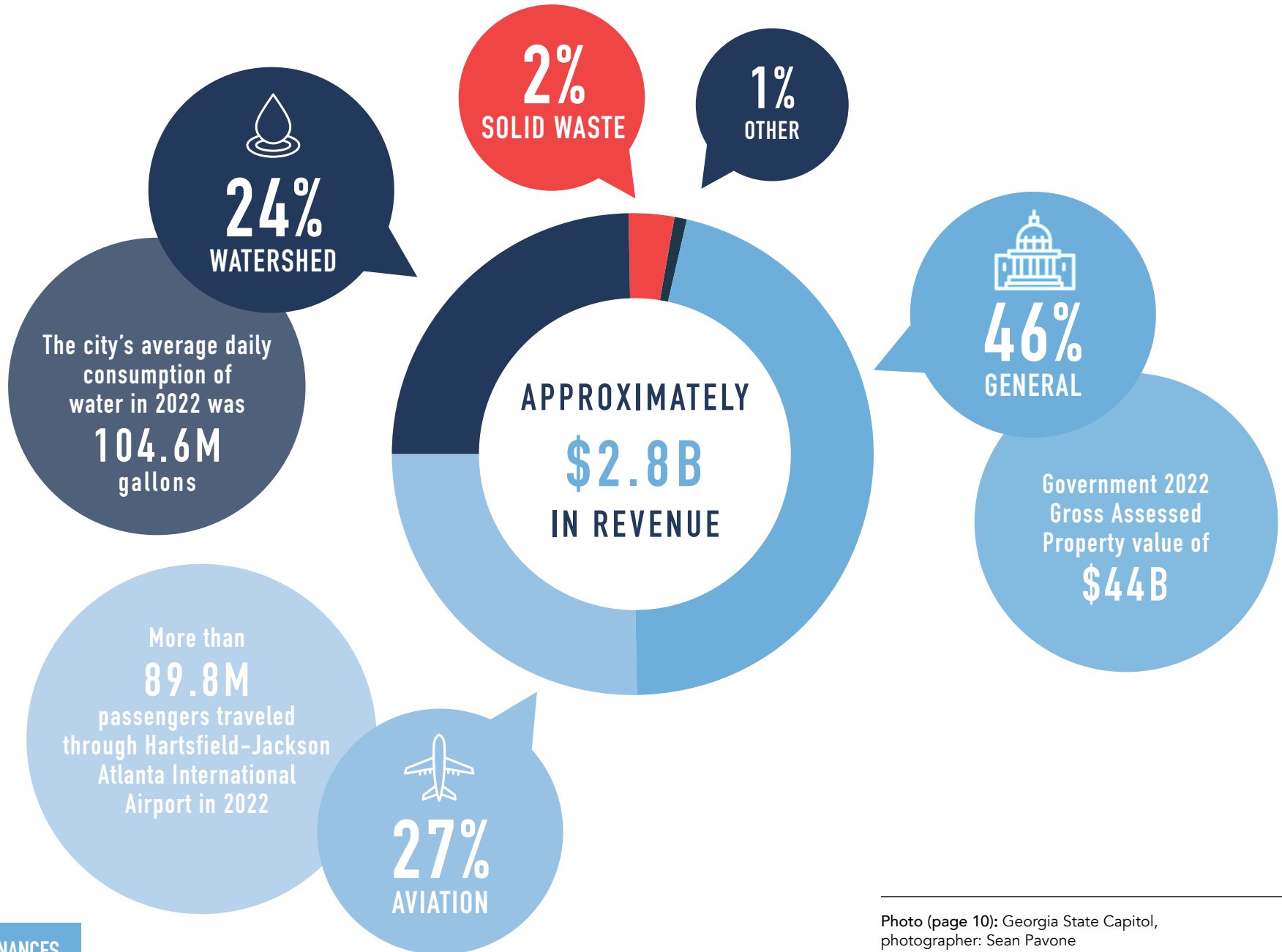
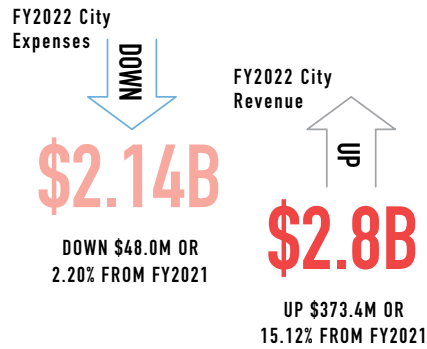


Photo (page 10): Georgia State Capitol, photographer: Sean Pavone

REVENUES AND EXPENSES



The City's financial activities in total are made up of two broad classifications: governmental and business-type activities. Additionally, there are two main sources of Revenue for the City: Program Revenues and General Revenues. Program Revenues include charges for services and General Revenues include property and sales taxes.

City expenses decreased due to a decrease in OPEB expenses. City revenue increased due to increases in governmental and business-type activities general and program revenues, which showed significant gains after the pandemic.

STATEMENT OF CHANGES IN NET POSITION as of June 30, 2022 (in thousands)

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL 2022	TOTAL 2021	TOTAL 2020
REVENUES					
Program Revenues	\$ 388,066	\$ 1,169,214	\$ 1,557,280	\$ 1,323,163	\$ 1,512,832
General Revenues	935,785	349,534	1,285,319	1,146,055	1,107,416
TOTAL REVENUES	1,323,851	1,518,748	2,842,599	2,469,218	2,620,248
EXPENSES					
General Government	471,609	-	471,609	409,827	259,946
Public Safety	287,316	-	287,316	342,154	305,951
Water and Wastewater System	-	414,205	414,205	465,471	465,908
Department of Aviation	-	716,578	716,578	713,012	716,194
Sanitation	-	69,436	69,436	62,374	64,601
Other	184,444	1,585	186,029	200,343	230,126
TOTAL EXPENSES	943,369	1,201,804	2,145,173	2,193,181	2,042,726
Increase in Net Position Before Transfers	380,482	316,944	697,426	276,037	577,522
Transfers In (Out)	21,185	(21,185)	-	-	-
Increase in Net Position	401,667	295,759	697,426	276,037	577,522
Net Position, Beginning of Period*	(394,974)	8,547,243	8,152,269	7,875,979	7,298,673
NET POSITION END OF PERIOD	\$ 6,693	\$ 8,843,002	\$ 8,849,695	\$ 8,152,016	\$ 7,876,195

* As restated, for additional information see the City's ACFR Note I.G.



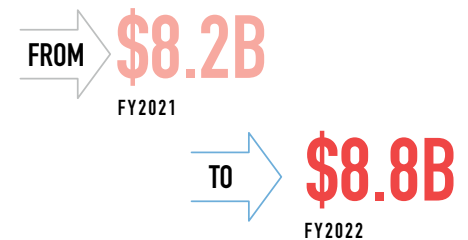
NET POSITION

STATEMENT OF POSITION as of June 30, 2022 (in thousands)

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL 2022	TOTAL 2021	TOTAL 2020
Current Assets	\$ 1,658,152	\$ 3,933,180	\$ 5,591,332	\$ 4,981,593	\$ 5,156,951
Capital Assets, Net of Depreciation	1,267,524	12,786,199	14,053,723	13,715,437	13,537,548
Deferred Outflows of Resources	356,439	388,351	744,790	682,277	585,191
TOTAL ASSETS AND DEFERRED OUTFLOWS	3,282,115	17,107,730	20,389,845	19,379,307	19,279,690
Current Liabilities	490,116	1,087,930	1,578,046	1,450,702	1,388,025
Non-Current Liabilities	2,137,045	6,861,133	8,998,178	9,289,439	9,458,904
Deferred Inflows of Resources	648,261	315,665	963,926	487,150	556,566
TOTAL LIABILITIES AND DEFERRED INFLOWS	3,275,422	8,264,728	11,540,150	11,227,291	11,403,495
Net Investment in Capital Asset	312,326	6,700,557	7,012,883	6,943,242	6,710,341
Restricted Net Position	1,122,072	1,163,336	2,285,408	1,930,493	1,976,633
Unrestricted Net Position	(1,427,705)	979,109	(448,596)	(721,719)	(810,779)
TOTAL NET POSITION	\$ 6,693	\$ 8,843,002	\$ 8,849,695	\$ 8,152,016	\$ 7,876,195

The Statement of Net Position presents information on all of the City's assets and liabilities, deferred outflows, and deferred inflows with the difference between the above reported as Net Position. Net Position is the difference between what the City owns and what the City owes. Positive net position balances indicate a measure of financial stability.

THE CITY'S NET POSITION INCREASED:

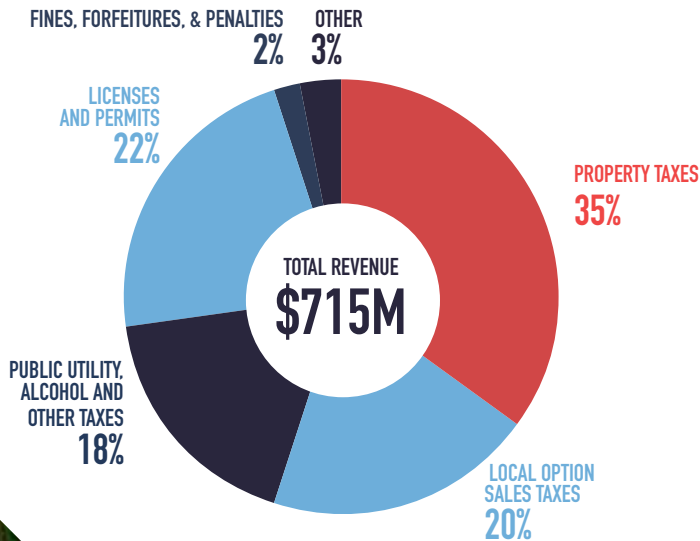


The City's financial activities also include Component Units which are legally separate organizations for which the City is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government.

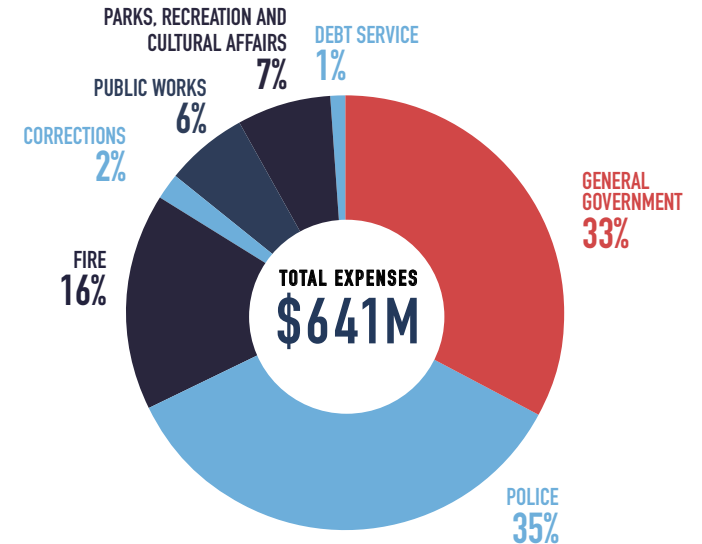
GENERAL FUND

The General Fund is used to account for all activities of the City not otherwise accounted for by a specified fund. Comprised mostly of general tax revenues, it is the largest of the City's funds and provides basic city services such as Police, Fire & Rescue, and Parks & Recreation Services.

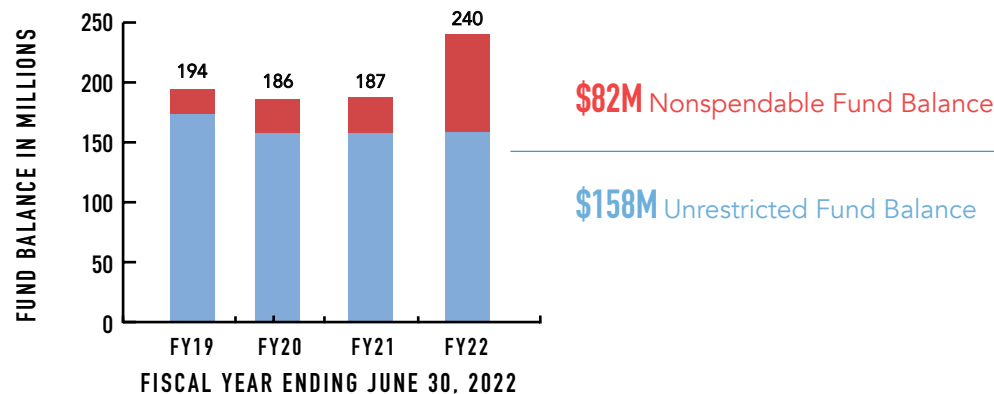
WHERE THE MONEY COMES FROM



WHERE THE MONEY GOES



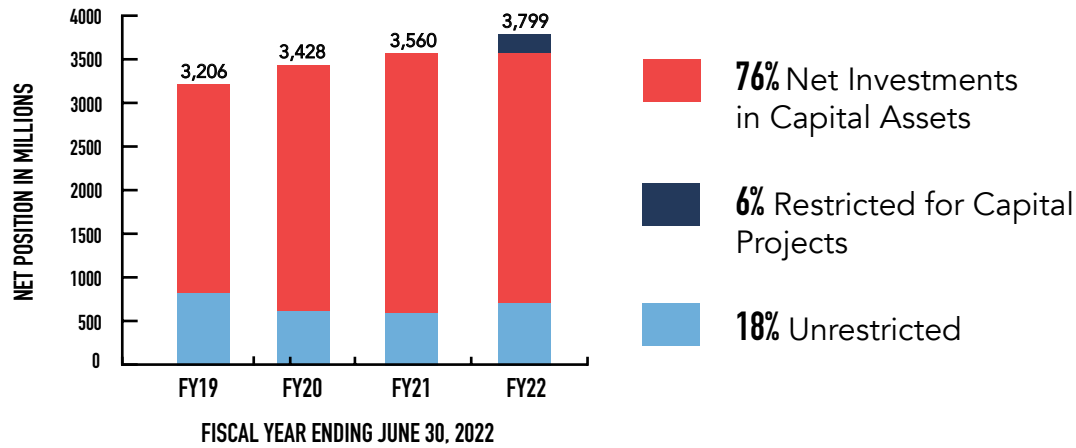
GENERAL FUND - FUND BALANCE



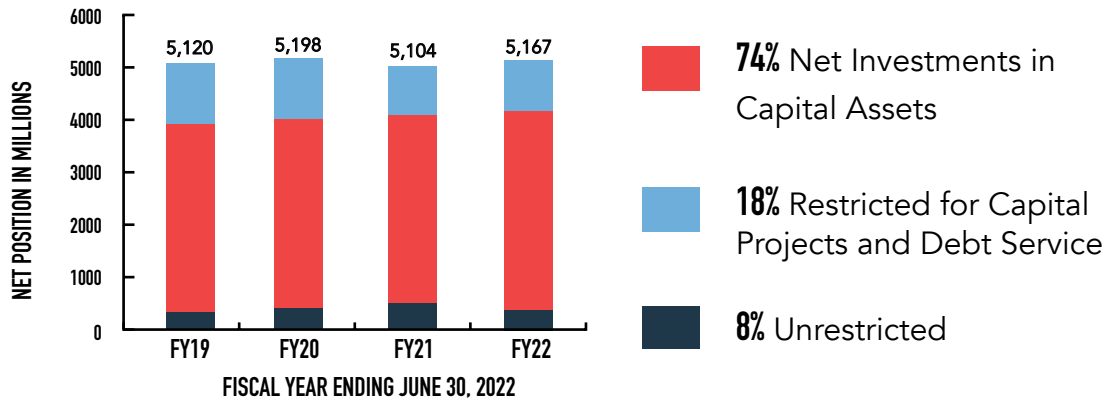
The \$53M increase is primarily due to growth in revenues related to licenses and permits, property taxes, local option sales tax, hotel/motel and general business license that showed gains after the pandemic.

Photos (top to bottom): Sculpture on Peachtree Street and Woodruff Park, photos courtesy of Atlanta Downtown Photo Library

DEPARTMENT OF WATERSHED MANAGEMENT – NET POSITION



DEPARTMENT OF AVIATION – NET POSITION



Photos: Residents in Woodruff Park, photo courtesy of Atlanta Downtown Photo Library; Mayor Dickens at the Inman Park Parade, photographers, Sylvia McAfee and Joshua Spruiel, photos courtesy of Mayor's Office of Communications



DEBT

The City's long-term FY2022 debt activities:



Long-term debt, including financed purchases, reflected a net increase of 5.4% or

\$390.5M



General & limited obligation debt decreased

\$48.3M



Department of Aviation debt (excluding financed purchases) increased

\$486.8M



Department of Watershed Management debt including GEFA notes payable (excluding financed purchases) decreased

\$99.4M



Government-wide financed purchases decreased

\$16.0M

Long-Term Debt (in thousands)	GOVERNMENTAL ACTIVITIES AS OF JUNE 30, 2022	BUSINESS-TYPE ACTIVITIES AS OF JUNE 30, 2022	TOTAL AS OF JUNE 30, 2022	TOTAL AS OF JUNE 30, 2021
General obligation and annual bonds	\$ 243,950	\$ -	\$ 243,950	\$ 247,650
Premium on bonds	4,188	-	4,188	21,157
Certificate of participation	54,730	-	54,730	59,160
Deferred issuance premiums	5,149	-	5,149	6,058
APSJFA revenue bonds	14,940	-	14,940	17,555
Deferred issuance premiums	1,086	-	1,086	1,551
SWMA revenue refunding bonds	-	-	-	2,050
Limited obligation bonds	264,872	-	264,872	290,205
Premium on bonds	6,307	-	6,307	8,557
Other General Long-term Obligations	38,904	-	38,904	39,864
Intergovernmental agreements-AHOI	446,825	-	446,825	366,456
Notes Payable	809	-	809	868
Water and Wastewater Revenue Bonds	-	2,635,630	2,635,630	2,724,235
Bond issuance discounts	-	(403)	(403)	(499)
Premium on bonds	-	188,594	188,594	205,805
GEFA notes payable	-	187,547	187,547	181,208
Airport Facilities Revenue Bonds	-	2,973,455	2,973,455	2,563,290
Issuance premiums	-	380,649	380,649	304,028
Issuance discounts	-	(68)	(68)	(80)
City Plaza	-	7,510	7,510	7,880
Premiums	-	629	629	713
Parking Deck	-	11,455	11,455	12,340
Premiums	-	1,029	1,029	1,229
Financed purchases	41,605	137,597	179,202	195,205
Total	\$ 1,123,365	\$ 6,523,624	\$ 7,646,989	\$ 7,256,485

ASSETS

Capital Assets (in thousands)	Governmental Activities as of June 30, 2022	Business-type Activities as of June 30, 2022	Total as of June 30, 2022	Total as of June 30, 2021
Land	\$237,810	\$995,124	\$ 1,232,934	\$ 1,231,043
Right-to-use leased land*	259	-	259	339
Land improvements	11,261	1,651,678	1,662,939	1,744,074
Buildings and building improvements	304,050	8,574,137	8,878,187	8,780,817
Right-to-use leased building*	20,585	-	20,585	19,988
Other property and equipment	50,601	238,201	288,802	330,634
Right-to-use leased equipment*	700	209	909	1,225
Infrastructure	321,320	-	321,320	294,765
Construction in progress	320,938	1,326,850	1,647,788	1,334,104
TOTAL	\$ 1,267,524	\$ 12,786,199	\$ 14,053,723	\$ 13,736,989

* June 30, 2021 amounts were adjusted to reflect the impact of GASB 87

The City of Atlanta General Obligation Bonds Receive Aa1 Rating from Moody's and AA+ Ratings from Standard & Poor's and Fitch

These credit ratings reflect the city's high reserves, continued expansion of its tax base, broad revenue raising powers and manageable debt burden.

City of Atlanta Municipal Bond Ratings	Moody's Investor Services	Standard & Poor's	Fitch Ratings
General Obligation Bonds	Aa1	AA+	AA+
Water and Wastewater Revenue Bonds	Aa2	AA-	AA
Hartsfield-Jackson Atlanta International Airport Revenue Bonds	Aa3	A+	AA-



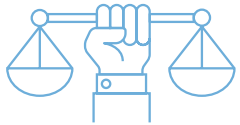
Photos (top to bottom): Residents on Peachtree Street, photo courtesy of Atlanta Downton Photo Library, Atlanta Police on horses, unknown photographer, boy playing instrument, photographers Sylvia McAfee and Joshua Spruiel, photos courtesy of Mayor's Office of Communications

CITY PRIORITIES & ACCOMPLISHMENTS



MAJOR INITIATIVES & FINANCIAL PLANNING

PRIORITIES & INVESTMENTS



ETHICS AND PROCUREMENT INTEGRITY

- Launch of the City of Atlanta's new supplier website, ATL suppliers.com. The new one-stop shop website will offer convenience and a wealth of information for those interested in doing business with the City of Atlanta.



NEIGHBORHOOD EMPOWERMENT

- Acquisition of nine acres of land for the first-ever park that will provide direct access to the Chattahoochee.
- Launch of a new \$3.5 million grant program to support local small businesses in Atlanta.



S.A.F.E. STREETS

- Celebrated the opening of Zone 2 Buckhead Village precinct.
- New "nightlife" division to help curb violence in and around the City's nightclubs.
- City Council approved legislation to provide \$2.9 million to fund the construction of the City's Center for Diversion Services.



YOUTH AND EDUCATION

- \$5 million investment in early childhood development; This \$5 million investment increases the overall total direct investment to \$14.5 million for early childhood education bringing the City closer to its \$20 million goal.
- Debut of Midnight Basketball League in collaboration with the Atlanta Police Department and the Department of Parks and Recreation.
- Launched the Summer Youth Employment Program, a workforce initiative to employ 3,000 youth in the private and public sectors.

Photo (page 18): Atlanta, GA, photographer: Marianna Smiley

GLOSSARY OF TERMS

AHOI

Atlanta Housing Opportunity, Inc.

APSJFA

Atlanta Public Safety and Judicial Facilities Authority

ASSETS

What the City owns.

BUSINESS-TYPE ACTIVITIES

Activities financed through fees charged to external parties. Includes Hartsfield-Jackson Atlanta International Airport, the Department of Watershed Management, Sanitation, and other non-major business-type activities.

CIP

Construction-In-Progress

COMPONENT UNITS

Legally separate organizations for which the City is financially accountable. Includes The Atlanta Development Authority, (Invest Atlanta), Atlanta Housing Opportunity Inc., The Atlanta Fulton County Recreation Authority and the Atlanta Urban Redevelopment Agency (AURA).

DEFERRED INFLOW OF RESOURCES

An acquisition of net position by the government that is applicable to a future reporting period.

DEFERRED OUTFLOW OF RESOURCES

A consumption of net position by the government that is applicable to a future reporting period.

DOA

Department of Aviation

DWM

Department of Watershed Management

GEFA

Georgia Environmental Finance Authority

GENERAL REVENUES

General Revenues includes property and sales taxes. This is the primary form of funding for governmental funds.

GOVERNMENTAL ACTIVITIES

Activities generally financed through taxes and intergovernmental revenues. Includes primary governmental functions like public safety, public works, parks and recreation, and general government.

LIABILITIES

What the City owes.

NET POSITION

Difference between assets and liabilities.

OPEB

Other Post Employment Benefits

PROGRAM REVENUES

Program Revenues represents the City's main source of funding (inflow of assets) and is made up mostly of charges for services (both governmental and business-type activities), but also includes operating and capital grants (state or federal).

SWMA

Solid Waste Management Authority



Photos: Downtown Building, photo courtesy of Atlanta Downtown Photo Library, Georgia Aquarium, photographer Ian Schneider, Peachtree Road Race Runners, photographers Sylvia McAfee and Joshua Spruiel, photos courtesy of Mayor's Office of Communications

Photo (opposite page): Fans line street at Atlanta Braves World Series Championship Parade, photographer, unknown



COMMENTS AND QUESTIONS

The Department of Finance is committed to accomplishing the Mayor's priorities and providing clear and transparent reporting of the City's financial activities. We hope this report has been helpful in providing a brief overview of the City and its finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

**City of Atlanta Department of Finance
Attention: Chief Financial Officer
14100 City Hall Tower
68 Mitchell St., SW
Atlanta, Georgia 30303**

The City of Atlanta Department of Finance thanks all City departments and organizations who contributed photos for use in the 2022 PAFR.



Andre Dickens
Mayor

Mohamed M. Balla
Chief Financial Officer

Lisa Y. Gordon
Chief Operating Officer

Nina Hickson
City Attorney

Odie Donald II
Chief of Staff

MEMBERS OF CITY COUNCIL

Doug Shipman
Atlanta City Council,
President

Jason Winston
District 1

Amir R. Farokhi
District 2

Byron Amos
District 3

Jason Dozier
District 4

Liliana Bakhtiari
District 5

Alex Wan
District 6

Howard Shook
District 7

Mary Norwood
District 8

Dustin Hillis
District 9

Andrea L. Boone
District 10

Marci Collier Overstreet
District 11

Antonio Lewis
District 12

Michael Julian Bond
Post 1 At-Large

Matt Westmoreland
Post 2 At-Large

Keisha Sean Waites
Post 3 At-Large

Foris Webb III
Municipal Clerk