

CITY OF  
ATLANTA



FY14 THIRD QUARTER REPORT

DEPARTMENT OF  
FINANCE

# FINANCIAL STATUS REPORT



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## **EXECUTIVE SUMMARY**

The Financial Status Report for the quarter ending March 31, 2014, represents the Department of Finance's continuing efforts to provide enhanced financial reporting to the City's executives and policymakers. The report is presented as follows:

- **Executive Summary**  
This section provides an economic briefing and summary of the quarter's results for General Fund and its Departments, the Enterprise Funds, Other Funds and the current Fund Balance Projection.
- **General Fund Summaries**  
This section begins with an overview of the General Fund as of March 31, 2014. The section ends with a report for the Department of Public Defender's Office. If there are challenges to a department operating within the adopted budget, it will be reported in this section.
- **Enterprise Funds**  
The Enterprise Funds are reported in a format that focuses on each fund's respective revenue and expenditure position with explanations provided for variances.
- **Other Funds**  
Similarly, the Other Funds section reports on funds that may require subsidies from the General Fund.
- **Cash Pool/Flow Reports**  
The Cash Pool and Cash Flow reports provide the cash position of the City of Atlanta as of March 31, 2014.
- **Catastrophic (General) Fund Balance Projection**  
This section will be updated quarterly as each Department reports on its projected expenditures.
- **Debt and Investment Report**  
  
The Debt and Investment Report details the investment and debt portfolio activity of the City of Atlanta as of March 31, 2014.
- **Appendices**  
The appendices have been added to provide additional information related to Revenue Detail, commentary about the General Fund's Revenue performance, as well as a Glossary of Terms. This section also includes contact information for the Budget Analysts.

## **Economic Briefing**

### **Economic Outlook:**

The rate of 2014 GDP growth – 2.5 percent - but below the economy's 50-year average annual growth of 3.1 percent. The US is well positioned for slight acceleration in the pace of growth courtesy of extensive restructuring of the private sector, including the cleanup of the financial sector, the aggressive write off of bad debts, deleveraging by consumers, and a more favorable balance of supply and demand for residential and non-residential properties. The State of Georgia employment is projected to grow by approximately 2.4% in 2014. The increased demand for housing will be primarily due to continued improvement in the employment sector.

### **Business Tax Revenues**

Business tax revenues are due April 1 of each year. Business tax revenues are based on the gross receipts of each company and \$25 per employee. This revenue source represents the last remaining annual source of income for the City's General Fund each year and is a good indicator of the strength of the local economy. FY 14 year-to-date business tax revenues are \$33.7 million as compared to \$26 million for the same period in FY 13. The FY 14 business tax anticipation is \$40.4 million.

### **Elastic Revenues (Sales Tax and Hotel/Motel Tax Revenues)**

These two revenue sources are monitored closely because they provide insights into the correlation of consumer and business spending activity and taxable revenue. These revenue sources exhibit a direct correlation with the U.S. economic cycles peaks and troughs. Sales tax revenues as of FY14 third quarter are \$75.2 million compared to \$76.1 million as of FY13 third quarter. The expanding local economy is expected to mitigate any significant reduction in Atlanta's share of sales tax revenues. Hotel/motel tax revenues as of third quarter FY 14 are \$11.7 million compared to \$9.5 million as of FY 13 third quarter; this amount represents the City's 24.99% tax share.

### **Property Tax Revenues**

Year-to-date property tax revenues are \$173 million as compared to the FY 14 property tax anticipation of \$169 million. The FY 14 anticipation has been exceeded due to rebilling by Fulton County. The 2013 Atlanta/Fulton Tax Digest (which correlates to FY 14) marked the first year of positive reassessment growth in five years with the Tax Digest increasing by 3% compared with the 2012 Tax Digest. The positive tax base reassessment growth equated to a millage equivalent of .19 mills which led to a rollback of the property tax millage rate from 10.24 mills to 10.05 mills.

Property tax bills for Atlanta/Fulton taxpayers were due September 30, 2013 and Atlanta/DeKalb taxpayers were due October 31, 2013.

<b>Economic Highpoints</b>			
<b>Commercial Office Vacancy Rates</b>	<b>3Q14</b>	<b>3Q13</b>	<b>Change</b>
<i>Atlanta Total Market (CBD &amp; Non-CBD)</i>	19.0%	20.2%	-1.2%
<i>Buckhead</i>	16.4%	18.9%	-2.5%
<i>Midtown</i>	19.9%	18.5%	1.4%
<i>Downtown</i>	25.1%	27.5%	-2.4%
<b>Unemployment Rate</b>	<b>Feb-14</b>	<b>Feb-13</b>	<b>Change</b>
<i>Georgia</i>	7.2%	9.1%	-1.9%
<b>Unemployment Rate</b>	<b>Feb-14</b>	<b>Feb-13</b>	<b>Change</b>
<i>Metro Atlanta</i>	6.9%	8.4%	-1.5%
<b>Consumer Price Index</b>	<b>Mar-14</b>	<b>Mar-13</b>	<b>Change</b>
<i>US National-All Items</i>	236.293	232.773	3.52
<b>Consumer Price Index % Change</b>	<b>Mar-14</b>	<b>Mar-13</b>	<b>Change</b>
<i>US National-All Items % Change</i>	1.5	1.5	0.00
<b>Consumer Price Index</b>	<b>Mar-14</b>	<b>Mar-13</b>	<b>Change</b>
<i>Metro Atlanta-All Items</i>	230.095	226.628	3.47
<i>Metro Atlanta-All Items % Change</i>	1.5	1.5	0.00
<b>Hotel/Motel</b>	<b>3Q14</b>	<b>3Q13</b>	<b>Change</b>
<i>Atlanta RevPar Upper Priced Hotels</i>	\$90.53	\$84.31	\$6.22
<i>Atlanta RevPar Lower Priced Hotels</i>	\$34.34	\$32.28	\$2.06
<i>Metro Atlanta Occupancy Rates</i>	63.8%	61.9%	3.06%

### **Labor market**

Unemployment rates have continued to decline consistent with the U.S. and state economic recovery. The Atlanta unemployment rate has declined from Mar.-2013 to Mar.-2014 by -1.5% percentage points overall from 8.4% to 6.9% over the same period. Total payrolls are projected to increase by 67,500 jobs of which 20% are projected to be high-income jobs. The Atlanta MSA Unemployment and Gross Metro Product are closely monitored metrics in analyzing the underlying strength of the economy particularly as it pertains to consumer spending and ultimately taxable sources of revenue.

### **Hotel market**

RevPAR, or revenue per available room, is a performance metric in the hotel industry, which is calculated by multiplying a hotel's average daily room rate (ADR) by its occupancy rate. This index is one of the primary metrics for evaluating the strength of the hotel and tourist industry. The Atlanta RevPar increase of \$6.22 in upper priced hotels and \$2.06 in lower priced hotels is a positive indicator for revenue associated from lodging, tourism, and retail activity.

### **Consumer Price Index**

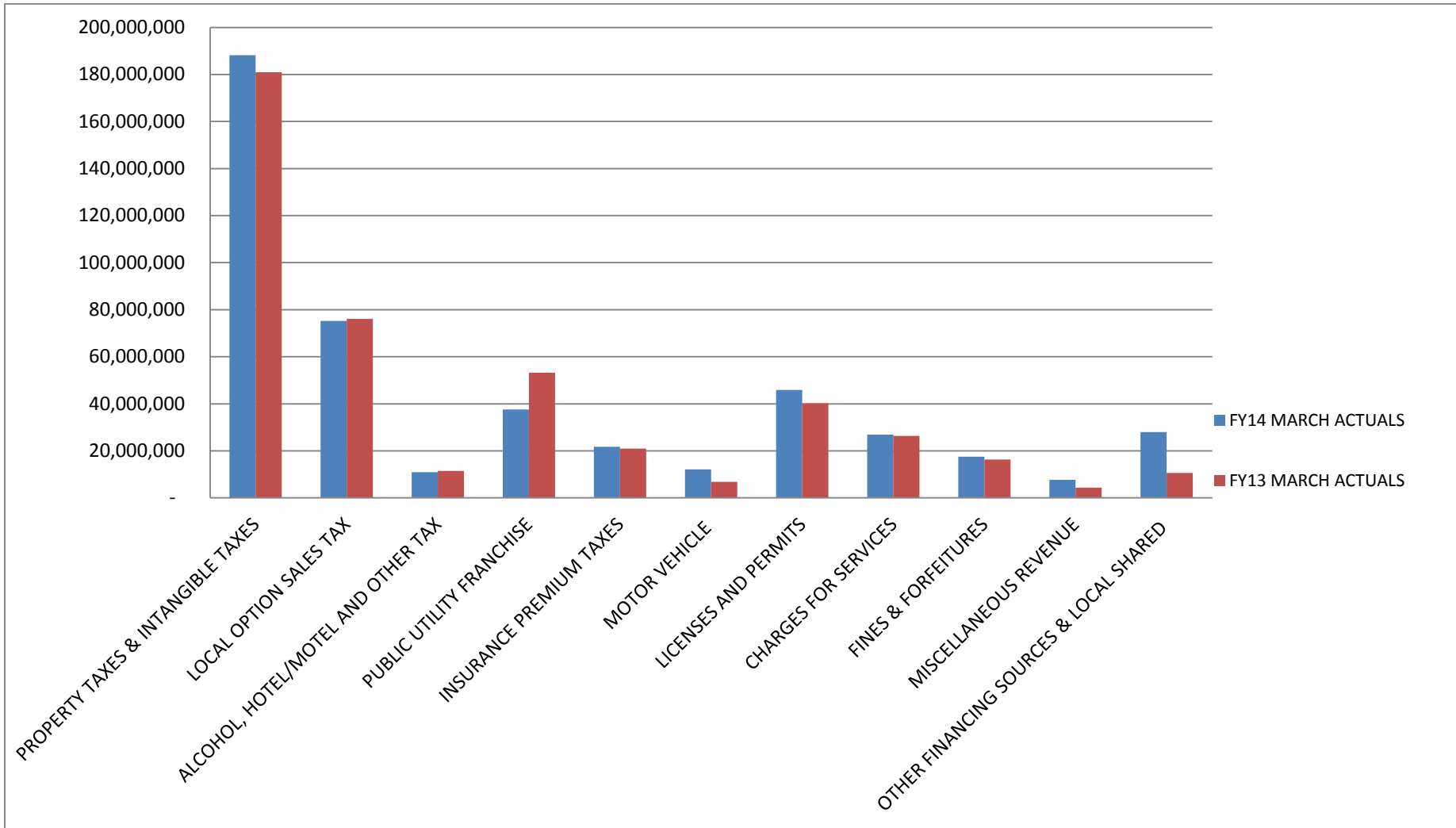
The Consumer Price Index (CPI) is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. The CPI affects nearly all Americans because of the many ways it is used as an economic indicator, a deflator of other economic series, and as a means of adjusting dollar values. The Bureau of Labor and Statistics (BLS) reports data indicate the overall change in CPI from February-2013 to February-2014 is primarily due to fuel and energy costs fluctuations.

**Sources:** PKF Hospitality Research, Cushman & Wakefield, Georgia Department of Labor, U.S. Department of Commerce, Wells Fargo, University of Georgia, and Georgia State University.

**Note:** Georgia Department of Labor March data not yet available.

## General Fund

The City of Atlanta is on target to collect the total amount of budgeted General Fund Revenues of \$535 million. This is the total amount of anticipated revenue collections for the fiscal year, and excludes the amount brought forward from fund balance of \$11 million.



**SUMMARY OF MAJOR REVENUES**

Total year-to-date FY14 revenue collections are 88.11% of total anticipations compared to 84.92% as a percentage of total anticipations collected in FY13. The favorable variance is attributed primarily to greater revenues from Property & Motor Vehicle Title Advalorem Taxes, Business License Fees, Building Rentals and non-recurring revenue from Corrections.

Category	FY2014	FY2014		YTD	FY2013		YTD
	Funding Budget	Anticipations	Actual Mar-FY14	Anticipation %	Anticipations	Actual Mar-FY13	Anticipation %
PROPERTY TAXES & INTANGIBLE TAXES	181,338,368	181,338,368	188,173,699	103.77%	176,400,000	180,984,350	102.60%
LOCAL OPTION SALES TAX	102,981,779	102,981,779	75,245,916	73.07%	102,000,000	76,106,933	74.61%
ALCOHOL, HOTEL/MOTEL & OTHER TAX	16,784,084	16,784,084	10,948,837	65.23%	16,100,000	11,459,783	71.18%
PUBLIC UTILITY FRANCHISE	64,052,051	64,052,051	37,558,552	58.64%	63,400,000	53,215,923	83.94%
INSURANCE PREMIUM TAXES	21,442,504	21,442,504	21,664,289	101.03%	19,700,000	20,924,594	106.22%
MOTOR VEHICLE	8,000,000	8,000,000	12,159,156	151.99%	7,960,355	6,788,633	85.28%
LICENSES AND PERMITS	56,852,716	56,852,716	45,843,973	80.64%	56,808,810	40,188,477	70.74%
CHARGES FOR SERVICES	38,442,753	38,442,753	26,914,779	70.01%	37,574,251	26,388,303	70.23%
FINES & FORFEITURES	24,209,570	24,209,570	17,537,218	72.44%	22,300,002	16,291,965	73.06%
MISCELLANEOUS REVENUE	18,814,474	7,163,902	7,707,075	107.58%	10,304,353	4,315,450	41.88%
OTHER FINANCING SOURCES & LOCAL SHARED	14,097,999	14,097,999	27,952,001	198.27%	14,100,000	10,570,011	74.96%
<b>Grand Total Revenues</b>	<b>\$ 547,016,298</b>	<b>\$ 535,365,726</b>	<b>\$ 471,705,494</b>	<b>88.11%</b>	<b>\$ 526,647,771</b>	<b>\$ 447,234,423</b>	<b>84.92%</b>



## SUMMARY OF OPERATING BUDGET BY FUND AND DEPARTMENT

### Third Quarter Projection

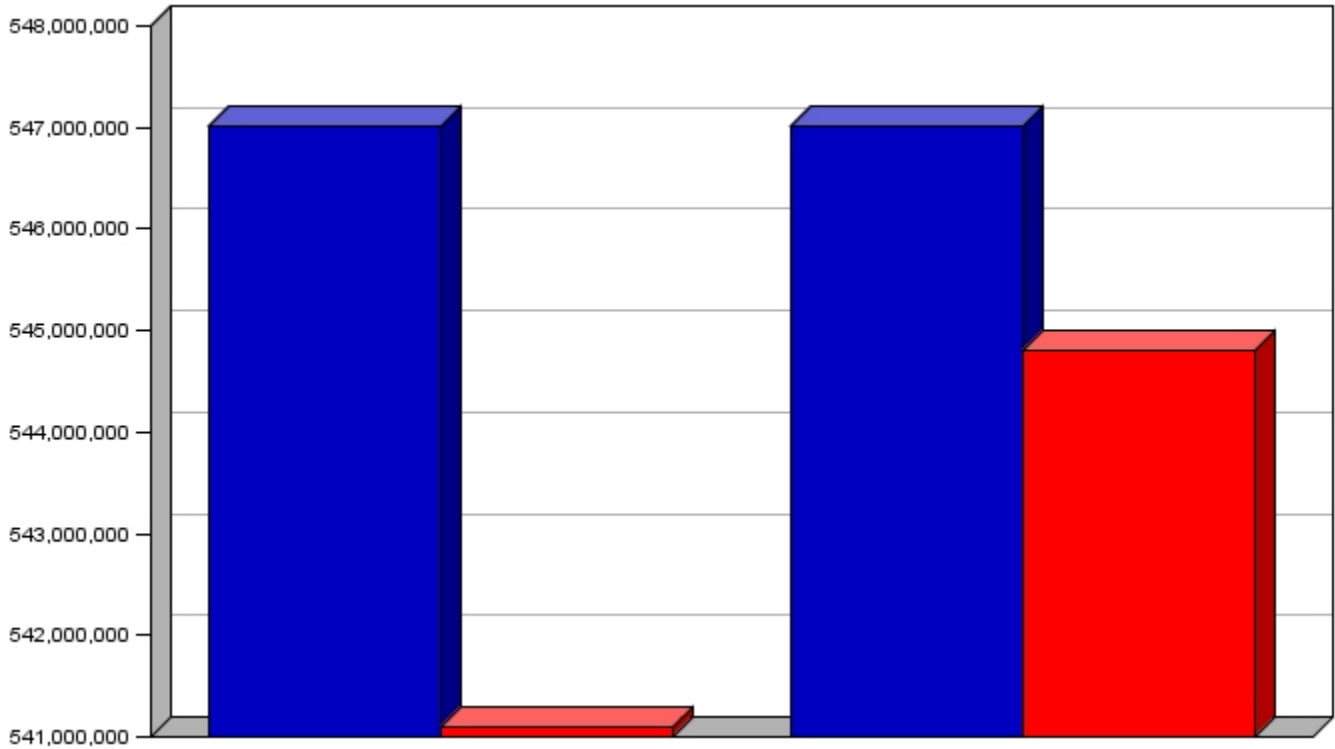
Fund/Department	FY14 Funded Budget	YTD Actuals	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
<b>General Fund</b>						
City Council	\$8,880,748	\$5,205,439	\$2,427,087	\$7,632,526	\$1,248,222	14.06%
Executive Offices	\$30,462,334	\$18,801,644	\$10,713,625	\$29,515,269	\$947,065	3.11%
Department Of Information Technology	\$27,271,068	\$18,190,323	\$8,903,718	\$27,094,041	\$177,027	0.65%
Department Of Law	\$5,761,039	\$3,882,151	\$1,878,888	\$5,761,039	\$0	0.00%
Department Of Corrections	\$30,759,777	\$21,426,193	\$9,314,183	\$30,740,375	\$19,402	0.06%
Department Of Finance	\$12,077,099	\$8,467,422	\$3,193,989	\$11,661,411	\$415,688	3.44%
Department Of Procurement	\$890,609	\$652,702	\$228,468	\$881,170	\$9,439	1.06%
Department Of Public Works	\$24,454,454	\$28,481,878	\$7,980,435	\$36,462,313	(\$12,007,859)	(49.10%)
Dept Of Parks & Recreation	\$26,853,987	\$20,498,112	\$7,858,658	\$28,356,770	(\$1,502,783)	(5.60%)
Department Of Watershed Management	-	\$200	(\$200)	\$0	\$0	0.00%
Judicial Agencies	\$8,917,408	\$6,348,439	\$2,645,615	\$8,994,054	(\$76,646)	(0.86%)
Non-Departmental	\$109,395,306	\$76,621,060	\$18,979,529	\$95,600,589	\$13,794,717	12.61%
Department Of Human Resources	\$4,806,406	\$3,126,857	\$933,214	\$4,060,071	\$746,335	15.53%
Department Of Fire Services	\$79,200,010	\$56,780,451	\$21,943,974	\$78,724,425	\$475,585	0.60%
Department Of Police Services	\$168,005,916	\$128,106,289	\$41,623,811	\$169,730,099	(\$1,724,183)	(1.03%)
Dept Of Planning & Community Development	\$2,131,009	\$1,369,350	\$661,263	\$2,030,613	\$100,396	4.71%
Department Of The Solicitor	\$3,271,861	\$2,662,679	\$1,227,879	\$3,890,558	(\$618,697)	(18.91%)
Department Of Ethics	\$403,561	\$289,162	\$114,139	\$403,301	\$260	0.06%
Atlanta Citizens Review Board	\$452,355	\$312,794	\$109,530	\$422,324	\$30,031	6.64%
Department Of Audit	\$1,413,941	\$650,172	\$552,100	\$1,202,272	\$211,669	14.97%
Department Of Public Defender	\$1,607,410	\$1,141,449	\$505,812	\$1,647,261	(\$39,851)	(2.48%)
<b>Total General Fund</b>	<b>\$547,016,298</b>	<b>\$403,014,765</b>	<b>\$141,795,717</b>	<b>\$544,810,481</b>	<b>\$2,205,817</b>	<b>0.40%</b>
<b>Enterprise Funds</b>						
<b>Airport Revenue Fund</b>						
Executive Offices	\$688,202	\$449,616	\$165,289	\$614,906	\$73,296	10.65%
Department Of Information Technology	\$719,337	\$574,538	\$194,892	\$769,430	(\$50,094)	(6.96%)
Department Of Law	\$5,915,180	\$2,156,254	\$1,083,606	\$3,239,860	\$2,675,320	45.23%
Department Of Finance	\$516,265	\$193,354	\$160,388	\$353,742	\$162,523	31.48%
Department Of Procurement	\$783,438	\$683,451	\$196,638	\$880,089	(\$96,651)	(12.34%)
Department Of Aviation	\$172,201,857	\$106,156,056	\$45,709,605	\$151,865,660	\$20,336,197	11.81%
Non-Departmental	\$272,083,839	\$132,331,206	\$39,817,177	\$172,148,383	\$99,935,456	36.73%
Department Of Human Resources	\$1,591,122	\$1,004,306	\$249,452	\$1,253,757	\$337,365	21.20%
Department Of Fire Services	\$23,778,928	\$17,908,531	\$5,885,353	\$23,793,885	(\$14,957)	(0.06%)
Department Of Police Services	\$18,499,280	\$12,954,652	\$4,374,101	\$17,328,752	\$1,170,528	6.33%
Dept Of Planning & Community Development	-	\$21,132	(\$21,132)	\$0	\$0	
Department Of Audit	\$916,576	\$386,978	\$386,970	\$773,948	\$142,628	15.56%
<b>Total Airport Revenue Fund</b>	<b>\$497,694,024</b>	<b>\$274,820,075</b>	<b>\$98,202,339</b>	<b>\$373,022,414</b>	<b>\$124,671,610</b>	<b>25.05%</b>
<b>Building Permits Fund</b>						
Executive Offices	\$89,192	\$282,953	(\$40,049)	\$242,904	(\$153,712)	(172.34%)
Department Of Information Technology	\$1,025,237	\$516,034	\$278,453	\$794,486	\$230,751	22.51%
Department Of Public Works	-	\$147	(\$147)	\$0	\$0	
Non-Departmental	\$1,469,468	\$399,430	\$606,432	\$1,005,862	\$463,606	31.55%
Dept Of Planning & Community Development	\$11,453,121	\$5,916,984	\$3,577,049	\$9,494,033	\$1,959,088	17.11%
<b>Total Building Permits Fund</b>	<b>\$14,037,018</b>	<b>\$7,115,548</b>	<b>\$4,421,738</b>	<b>\$11,537,286</b>	<b>\$2,499,732</b>	<b>17.81%</b>
<b>Civic Center Revenue Fund</b>						
Dept Of Parks & Recreation	\$1,647,112	\$1,425,364	\$594,297	\$2,019,660	(\$372,548)	(22.62%)
Non-Departmental	\$50,499	\$41,272	\$12,830	\$54,101	(\$3,602)	(7.13%)
<b>Total Civic Center Revenue Fund</b>	<b>\$1,697,611</b>	<b>\$1,466,635</b>	<b>\$607,126</b>	<b>\$2,073,761</b>	<b>(\$376,150)</b>	<b>(22.16%)</b>
<b>Parks Facilities Revenue Fund</b>						
Executive Offices	-	\$39,214	(\$39,215)	\$0	\$0	
Dept Of Parks & Recreation	\$480,101	\$325,572	\$183,815	\$509,387	(\$29,286)	(6.10%)
Non-Departmental	\$20,876	\$11,552	\$4,479	\$16,031	\$4,845	23.21%
<b>Total Parks Facilities Revenue Fund</b>	<b>\$500,977</b>	<b>\$376,338</b>	<b>\$149,080</b>	<b>\$525,417</b>	<b>(\$24,440)</b>	<b>(4.88%)</b>

## SUMMARY OF OPERATING BUDGET BY FUND AND DEPARTMENT

### Third Quarter Projection

Fund/Department	FY14 Funded Budget	YTD Actuals	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
<b>Solid Waste Services Revenue Fund</b>						
Executive Offices	\$87,030	\$209,022	\$6,107	\$215,128	(\$128,098)	(147.19%)
Department Of Information Technology	\$787,932	\$330,622	\$252,833	\$583,455	\$204,477	25.95%
Department Of Finance	\$636,899	\$433,973	\$163,277	\$597,250	\$39,649	6.23%
Department Of Public Works	\$43,227,639	\$26,482,785	\$13,203,570	\$39,686,356	\$3,541,283	8.19%
Non-Departmental	\$4,984,731	\$4,483,942	\$1,051,554	\$5,535,496	(\$550,765)	(11.05%)
Department Of Human Resources	\$432,134	\$255,461	\$65,031	\$320,493	\$111,641	25.83%
Total Solid Waste Services Revenue Fund	\$50,156,365	\$32,195,806	\$14,742,373	\$46,938,178	\$3,218,187	6.42%
<b>Underground Atl Facil Revenue Fund</b>						
Non-Departmental	\$11,229,722	\$10,939,467	\$597,939	\$11,537,406	(\$307,684)	(2.74%)
<b>Water &amp; Wastewater Revenue Fund</b>						
Executive Offices	\$5,111,281	\$4,214,842	\$869,504	\$5,084,346	\$26,935	0.53%
Department Of Information Technology	\$5,035,212	\$2,666,820	\$1,643,803	\$4,310,624	\$724,588	14.39%
Department Of Law	\$7,283,969	\$3,285,205	\$2,466,523	\$5,751,728	\$1,532,241	21.04%
Department Of Finance	\$1,185,290	\$749,826	\$307,118	\$1,056,944	\$128,346	10.83%
Department Of Procurement	\$1,283,697	\$897,044	\$375,609	\$1,272,653	\$11,044	0.86%
Department Of Public Works	\$808,387	\$564,118	\$202,097	\$766,215	\$42,172	5.22%
Department Of Watershed Management	\$160,921,614	\$103,725,895	\$43,463,374	\$147,189,268	\$13,732,346	8.53%
Non-Departmental	\$351,999,654	\$240,793,119	\$15,131,602	\$255,924,721	\$96,074,933	27.29%
Department Of Human Resources	\$2,087,299	\$1,746,257	\$279,509	\$2,025,766	\$61,533	2.95%
Department Of Audit	\$896,547	\$367,119	\$386,859	\$753,978	\$142,569	15.90%
Total Water & Wastewater Revenue Fund	\$536,612,950	\$359,010,244	\$65,125,998	\$424,136,242	\$112,476,708	20.96%
<b>Other Funds</b>						
<b>Emergency Telephone System</b>						
Department Of Information Technology	\$421,887	\$275,420	\$105,472	\$380,892	\$40,995	9.72%
Department Of Police Services	\$16,081,516	\$12,315,250	\$3,681,997	\$15,997,247	\$84,269	0.52%
Total Emergency Telephone System	\$16,503,403	\$12,590,670	\$3,787,469	\$16,378,139	\$125,264	0.76%
<b>Fleet Service Fund</b>						
Executive Offices	-	\$302,257	(\$136,273)	\$165,984	(\$165,984)	
Department Of Information Technology	-	\$15	(\$15)	\$0	\$0	
Department Of Public Works	\$27,798,965	\$22,215,071	\$6,720,224	\$28,935,295	(\$1,136,330)	(4.09%)
Non-Departmental	\$90,005	\$3,301,971	\$1,121,072	\$4,423,043	(\$4,333,038)	(4,814.22%)
Department Of Human Resources	\$184,091	-	\$30,210	\$30,210	\$153,881	83.59%
Total Fleet Service Fund	\$28,073,061	\$25,819,314	\$7,735,218	\$33,554,531	(\$5,481,470)	(19.53%)
<b>Group Insurance Fund</b>						
Department Of Finance	\$236,236	-	\$59,059	\$59,059	\$177,177	75.00%
Non-Departmental	\$128,610,932	\$97,326,441	\$31,284,491	\$128,610,932	\$0	0.00%
Department Of Human Resources	\$1,327,907	\$1,013,096	\$201,921	\$1,215,018	\$112,889	8.50%
Total Group Insurance Fund	\$130,175,075	\$98,339,537	\$31,545,471	\$129,885,009	\$290,066	0.22%
<b>Hotel/Motel Tax Fund</b>						
Non-Departmental	\$49,324,534	\$42,008,765	\$12,331,134	\$54,339,899	(\$5,015,365)	(10.17%)
Total Hotel/Motel Tax Fund	\$49,324,534	\$42,008,765	\$12,331,134	\$54,339,899	(\$5,015,365)	(10.17%)
<b>Perpetual Care</b>						
Dept Of Parks & Recreation	\$300,536	-	-	-	\$300,536	100.00%
Total Perpetual Care	\$300,536	-	-	-	\$300,536	100.00%
<b>Rental/Motor Vehicle Tax Fund</b>						
Non-Departmental	\$866,908	\$806,021	\$184,975	\$990,996	(\$124,088)	(14.31%)
Total Rental/Motor Vehicle Tax Fund	\$866,908	\$806,021	\$184,975	\$990,996	(\$124,088)	(14.31%)
Total Operating Funds	\$1,884,188,482	\$1,268,503,184	\$381,226,576	\$1,649,729,760	\$234,458,721	12.44%

**General Fund  
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
<span style="color: blue;">■</span> FY14 COA Funding Budget	547,016,298	547,016,298
<span style="color: red;">■</span> FY14 Projection	541,102,993	544,810,481

Account	Actual Y-T-D(Mar)	Actual Y-T-D(Mar)	COA Funding Budget YearTotal	Actual Y-T-D(Mar)	Projected Expenses YearTotal	Variance (\$)	Variance (%)
	FY12	FY13	FY14	FY14	FY14		
Revenues	\$468,440,828	\$447,389,326	\$547,016,298	\$471,705,494	\$541,102,993	(\$5,913,305)	(1.08%)
Expenses	\$371,348,323	\$370,908,656	\$547,016,298	\$403,014,765	\$544,810,481	\$2,205,817	0.40%
Surplus (Deficit)	\$97,092,505	\$76,480,669	\$0	\$68,690,730	(\$3,707,489)	(\$3,707,489)	N/A

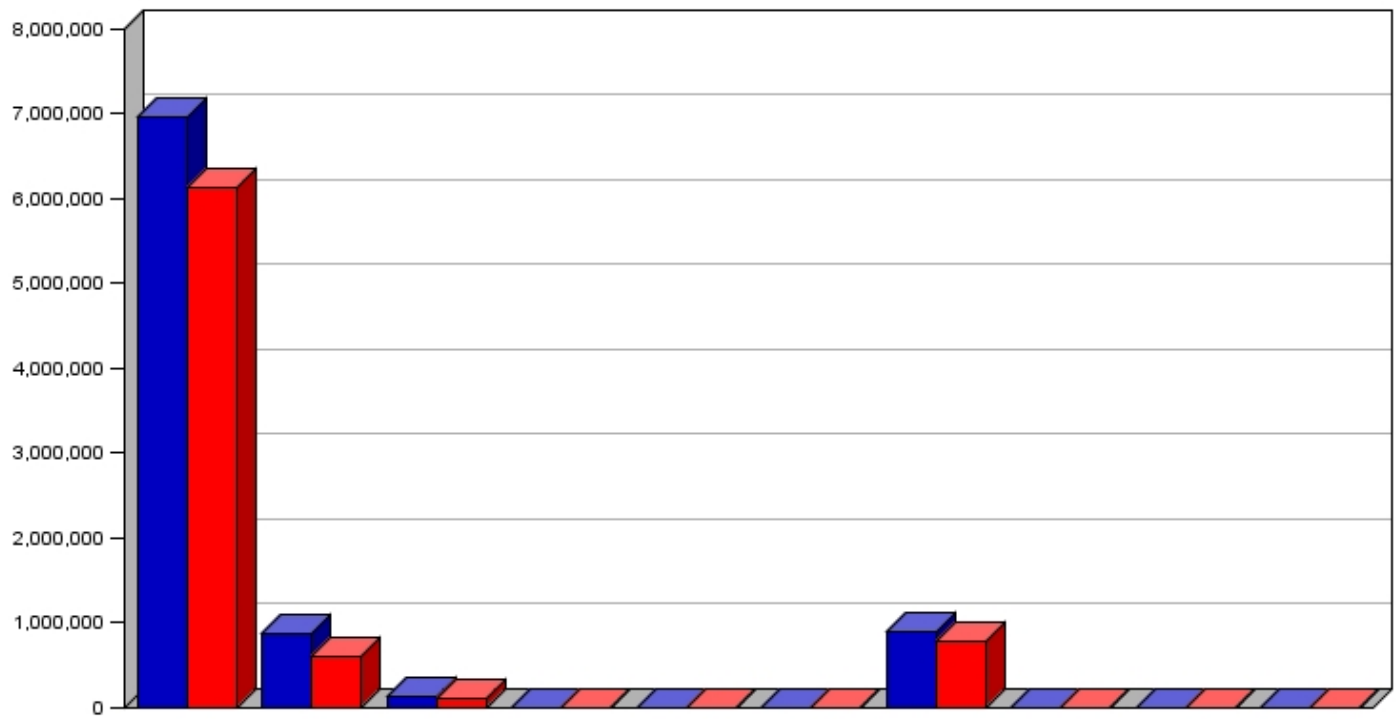
**Major Revenue Variances:**

The year-to-date revenues are \$471.7MM as of March 31, 2014. The variance is due mainly to the fund balance amount which is not included in the projected revenues.

**Major Expenditure Variances:**

The Department of Public Works is projected to be over budget by 49%, which is primary due to additional project funding for contractor support for the 2014 Winter Storms Leon and Pax, highway streetlight repairs, Georgia Power maintenance agreement, street light assessment project and various bridge repairs. The Department of Parks is projected to be over budget by 6% mainly due to 2014 Winter Storms Leon and Pax. The Solicitors Office is expected to be over budget by 19% which is due mainly to staffing needed to support the additional 9<sup>th</sup> judge and programs/initiatives.

General Fund, City Council

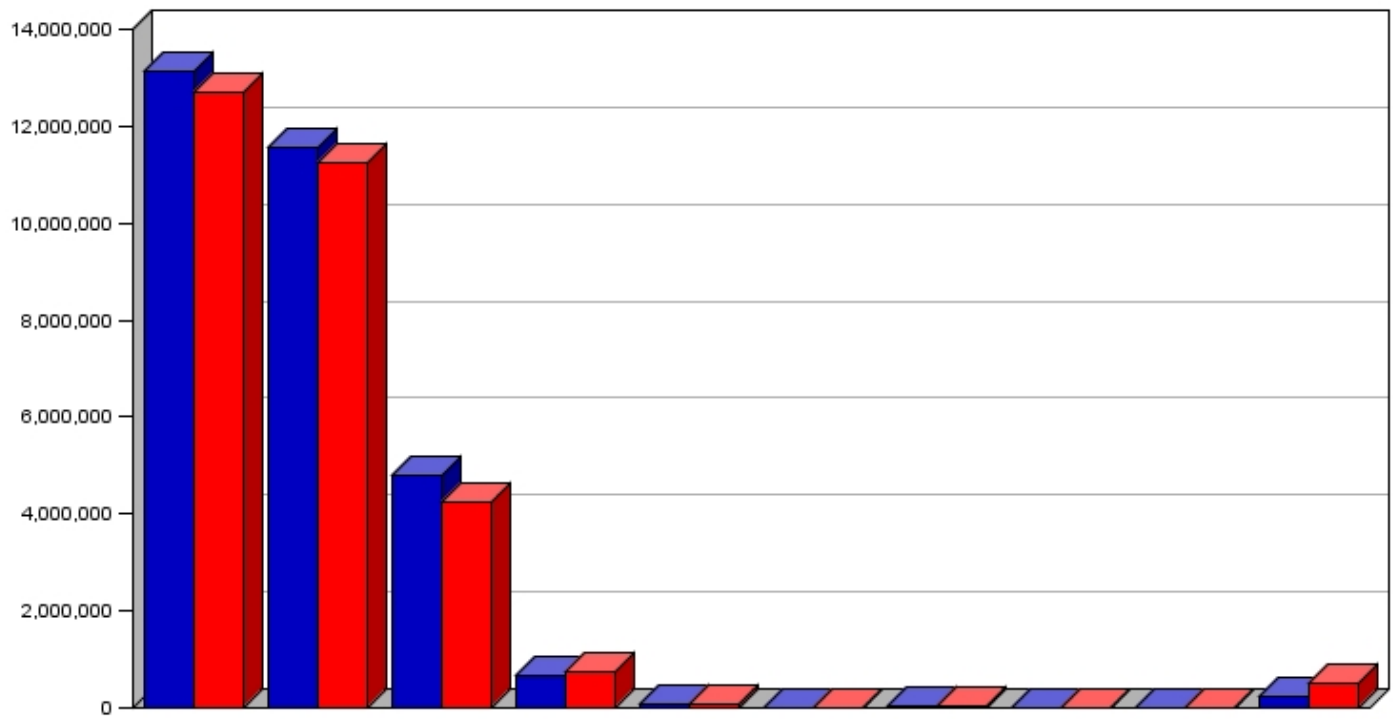


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	6,967,473	883,408	133,405	0	0	0	896,462	0	0	0
Total Projected Expenses	6,139,418	609,847	102,649	0	0	0	780,612	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$6,967,473	\$4,340,749	\$1,798,669	\$6,139,418	\$828,055	11.88%
Purchased / Contracted Services	\$883,408	\$243,634	\$366,213	\$609,847	\$273,562	30.97%
Supplies	\$133,405	\$24,664	\$77,985	\$102,649	\$30,756	23.05%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$896,462	\$596,392	\$184,220	\$780,612	\$115,850	12.92%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$8,880,748</b>	<b>\$5,205,439</b>	<b>\$2,427,087</b>	<b>\$7,632,526</b>	<b>\$1,248,222</b>	<b>14.06%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, City Council had five vacancies; plans are to fill the remaining positions throughout fourth quarter.
Purchased / Contracted Services	Projected to spend within budget. Remaining funding will be moved to "City Council Carry-Forward" at the end of the fiscal year.
Supplies	Projected to spend within budget. Remaining funding will be moved to "City Council Carry-Forward" at the end of the fiscal year.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget. Remaining funding will be moved to "City Council Carry-Forward" at the end of the fiscal year.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Executive Offices



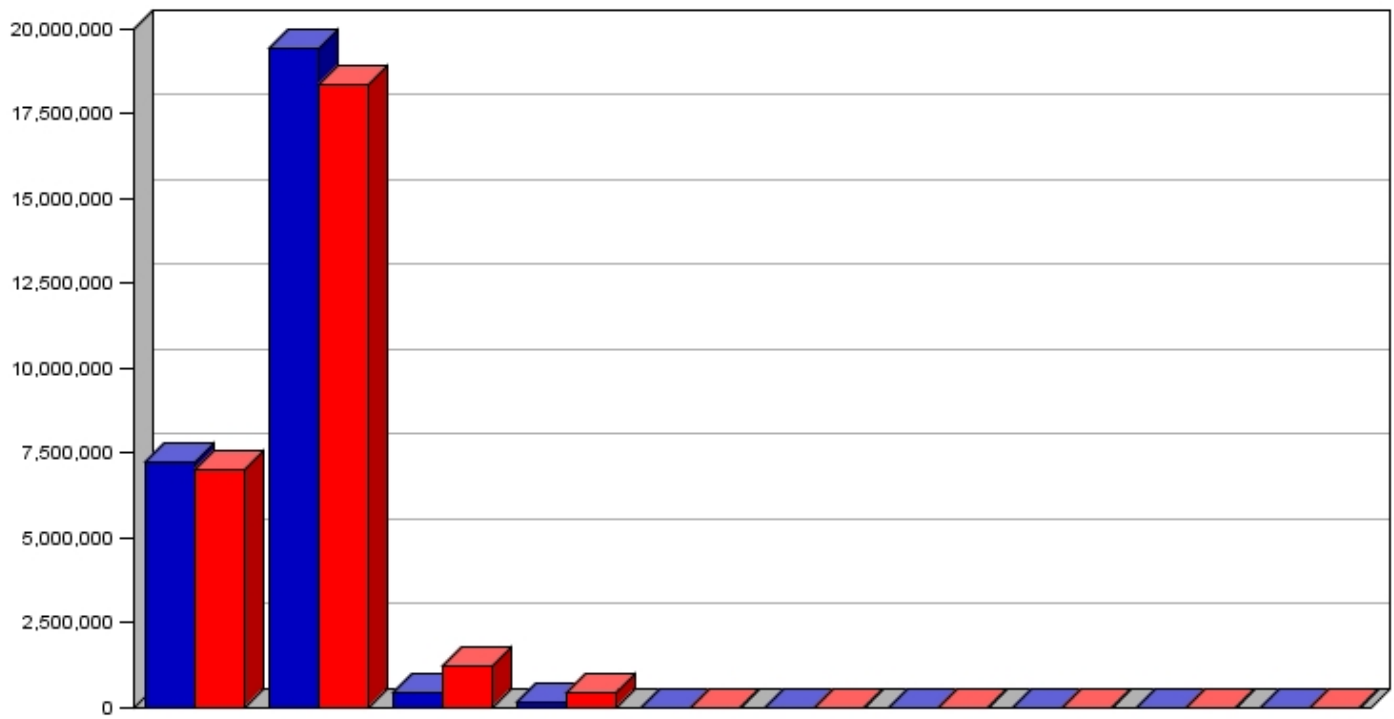
	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	13,118,544	11,553,147	4,796,687	650,083	67,612	0	28,527	0	0	247,734
Total Projected Expenses	12,682,877	11,250,674	4,242,757	737,087	82,392	0	24,014	0	0	495,468

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$13,118,544	\$9,297,711	\$3,385,166	\$12,682,877	\$435,667	3.32%
Purchased / Contracted Services	\$11,553,147	\$6,030,904	\$5,219,770	\$11,250,674	\$302,473	2.62%
Supplies	\$4,796,687	\$2,716,931	\$1,525,826	\$4,242,757	\$553,930	11.55%
Capital Outlays	\$650,083	\$443,851	\$293,235	\$737,087	(\$87,004)	(13.38%)
Interfund / Interdepartmental Charges	\$67,612	\$46,356	\$36,036	\$82,392	(\$14,780)	(21.86%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$28,527	\$18,156	\$5,858	\$24,014	\$4,513	15.82%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$247,734	\$247,734	\$247,734	\$495,468	(\$247,734)	(100.00%)
Expenses	\$30,462,334	\$18,801,644	\$10,713,625	\$29,515,269	\$947,065	3.11%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, The Executive Offices had 5 vacant positions as listed: COS:2, COO: 1, OEAM:2. Three of these positions are expected to be filled by the end of fourth quarter.
Purchased / Contracted Services	Projected to spend within budget.
Supplies	Decrease in utilities cost attributed to energy efficient upgrades and Office of Sustainability initiatives being implemented.
Capital Outlays	Increase due to spending trend for Channel 26 equipment purchases for fourth quarter.
Interfund / Interdepartmental Charges	Deficit due to increase in maintenance, fuel and repair cost.
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	\$247,734 was transferred out to 311's Project and Grants allocation to help fund project for FY14.



General Fund, Department Of Information Technology

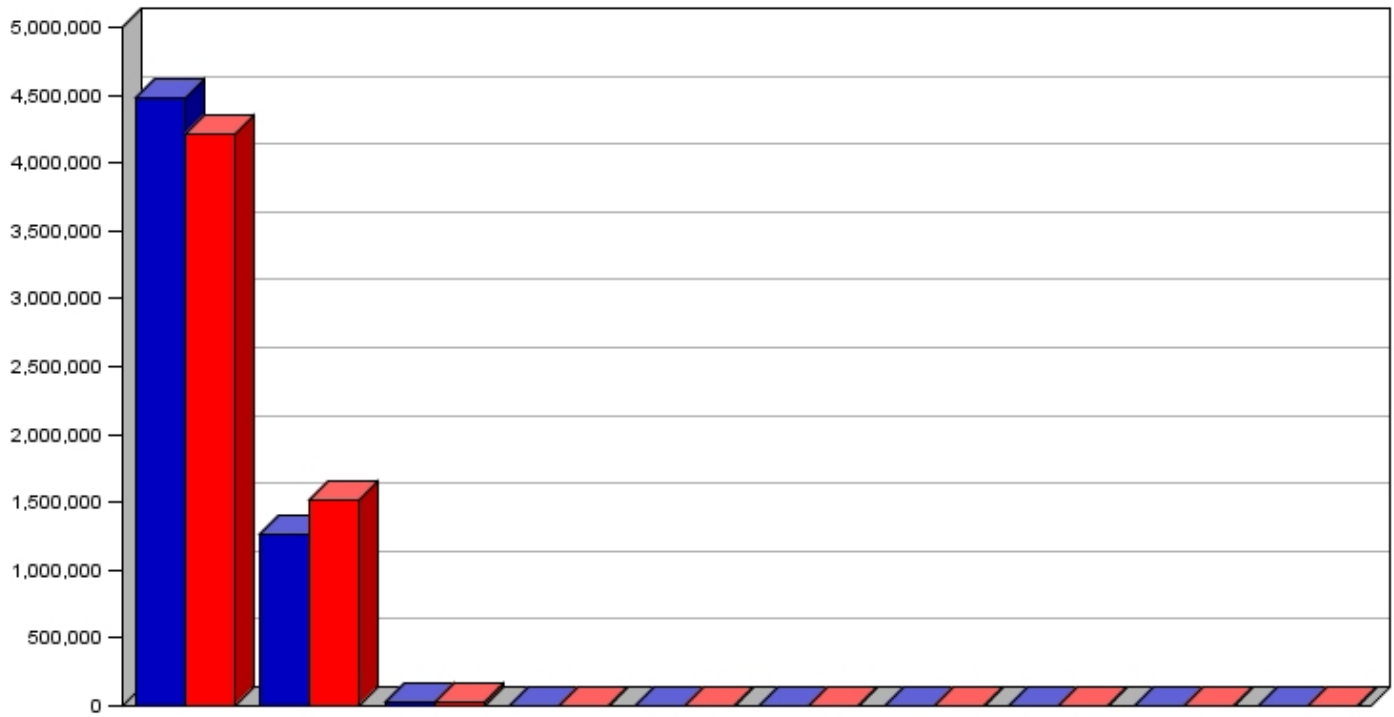


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	7,251,574	19,413,719	432,498	145,819	14,178	0	13,280	0	0	0
Total Projected Expenses	7,041,148	18,343,948	1,212,243	474,781	10,792	0	11,129	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$7,251,574	\$5,199,376	\$1,841,772	\$7,041,148	\$210,426	2.90%
Purchased / Contracted Services	\$19,413,719	\$12,226,955	\$6,116,993	\$18,343,948	\$1,069,771	5.51%
Supplies	\$432,498	\$540,246	\$671,996	\$1,212,243	(\$779,745)	(180.29%)
Capital Outlays	\$145,819	\$208,989	\$265,792	\$474,781	(\$328,962)	(225.60%)
Interfund / Interdepartmental Charges	\$14,178	\$7,168	\$3,624	\$10,792	\$3,386	23.88%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$13,280	\$7,588	\$3,540	\$11,129	\$2,151	16.20%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$27,271,068	\$18,190,323	\$8,903,718	\$27,094,041	\$177,027	0.65%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, there were eight vacant positions. Projected surplus due to timing of filling vacant positions.
Purchased / Contracted Services	Projected surplus due to current cost saving efforts (i.e.: contract consolidation).
Supplies	Projected deficit due to increased costs in supplies due to failing equipment (desktops, PCs, telephones, etc).
Capital Outlays	Projected deficit due to increased costs to replace EOL/aged equipment to support the City's aging network and to mitigate problems.
Interfund / Interdepartmental Charges	Projected surplus due to small savings in fuel costs.
Depreciation And Amortization	N/A
Other Costs	Projected surplus due to the savings from the end of lease on PCs.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of Law

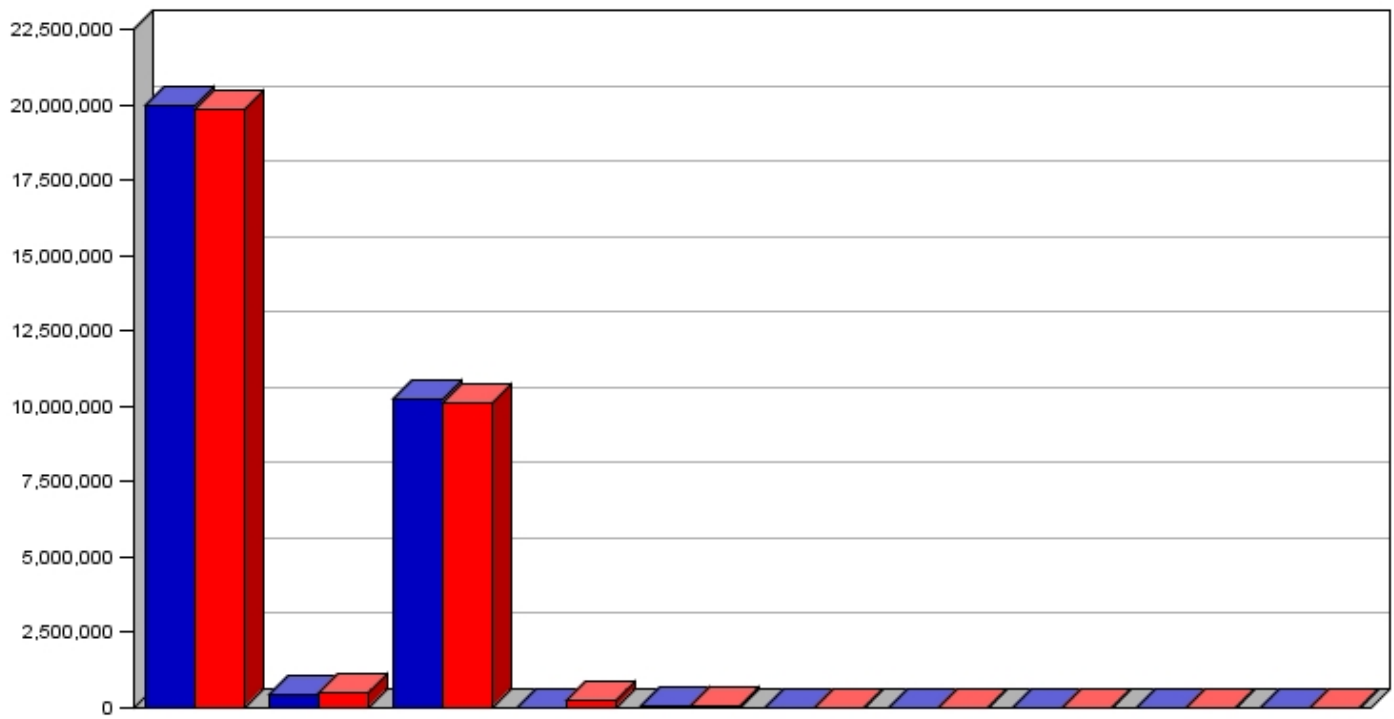


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	4,474,858	1,258,270	23,351	0	0	0	4,560	0	0	0
Total Projected Expenses	4,218,933	1,514,195	23,351	0	0	0	4,560	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$4,474,858	\$3,058,294	\$1,160,639	\$4,218,933	\$255,925	5.72%
Purchased / Contracted Services	\$1,258,270	\$810,060	\$704,135	\$1,514,195	(\$255,925)	(20.34%)
Supplies	\$23,351	\$12,732	\$10,619	\$23,351	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$4,560	\$1,064	\$3,496	\$4,560	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$5,761,039	\$3,882,151	\$1,878,888	\$5,761,039	\$0	0.00%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, the Department of Law had three (3) vacant positions.
Purchased / Contracted Services	Higher than anticipated outside counsel, litigation and copier expenses.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of Corrections

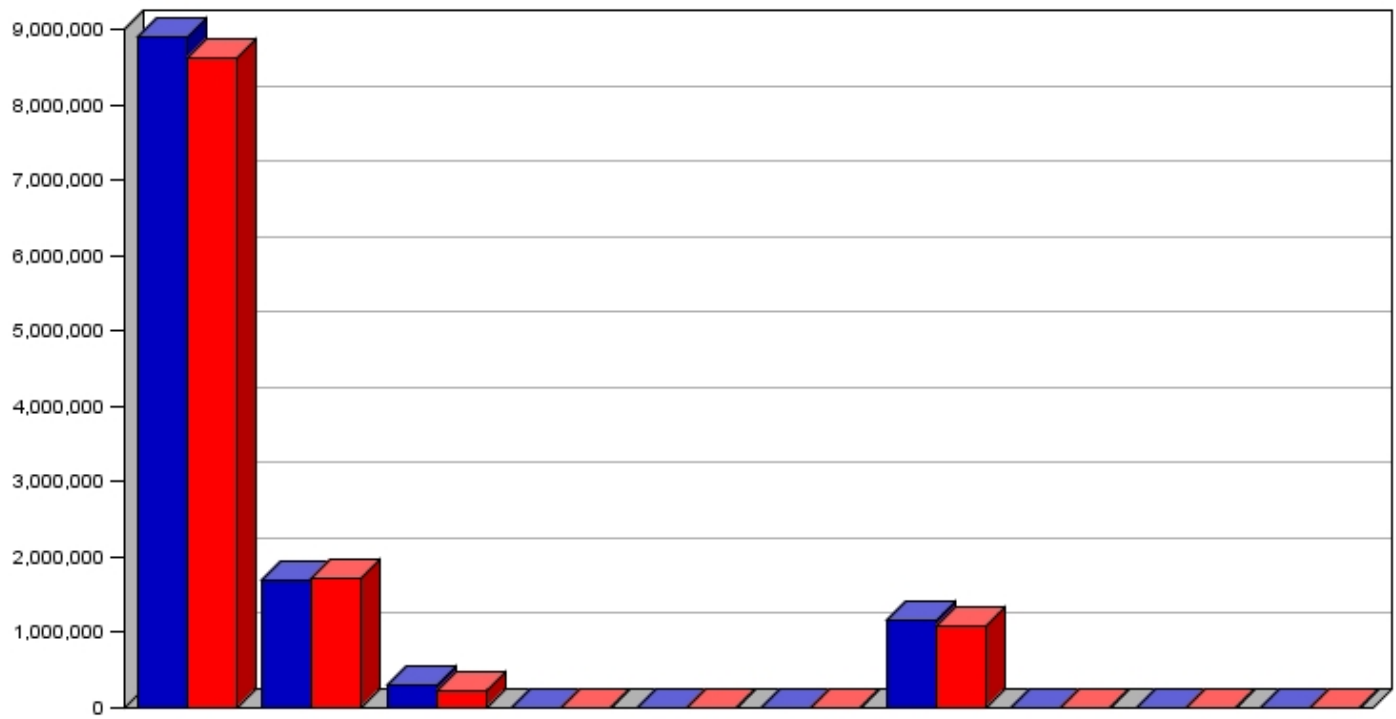


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	20,000,131	472,343	10,226,742	0	60,561	0	0	0	0	0
Total Projected Expenses	19,858,403	491,701	10,115,964	221,478	52,829	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$20,000,131	\$14,557,119	\$5,301,284	\$19,858,403	\$141,728	0.71%
Purchased / Contracted Services	\$472,343	\$344,939	\$146,761	\$491,701	(\$19,358)	(4.10%)
Supplies	\$10,226,742	\$6,482,394	\$3,633,570	\$10,115,964	\$110,778	1.08%
Capital Outlays	\$0	\$0	\$221,478	\$221,478	(\$221,478)	0.00%
Interfund / Interdepartmental Charges	\$60,561	\$41,740	\$11,089	\$52,829	\$7,732	12.77%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$30,759,777	\$21,426,193	\$9,314,183	\$30,740,375	\$19,402	0.06%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, the Department of Corrections had 29 sworn and 6 civilian vacant positions.
Purchased / Contracted Services	Deficit is due to unanticipated repairs to facility equipment (i.e., City Jail Boiler system and annual maintenance to Chiller system).
Supplies	Variance is due to less anticipated expenses in the water/sewer account.
Capital Outlays	Deficit is due to purchase of dishwasher for the detention center.
Interfund / Interdepartmental Charges	Variance is due to maintenance and repair less than anticipated.
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of Finance

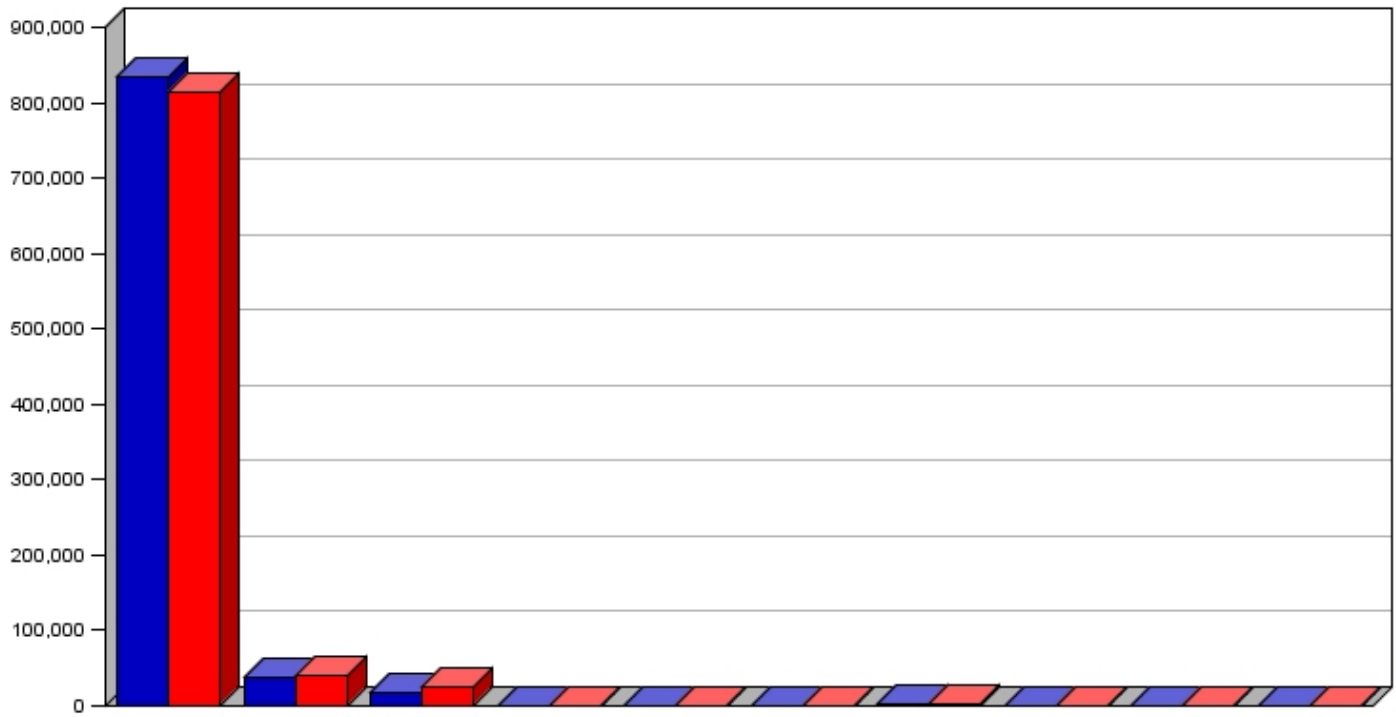


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	8,896,801	1,705,401	307,275	0	622	0	1,167,000	0	0	0
Total Projected Expenses	8,623,614	1,715,677	232,745	0	5,775	0	1,083,600	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$8,896,801	\$6,388,690	\$2,234,924	\$8,623,614	\$273,187	3.07%
Purchased / Contracted Services	\$1,705,401	\$1,196,979	\$518,698	\$1,715,677	(\$10,276)	(0.60%)
Supplies	\$307,275	\$175,441	\$57,304	\$232,745	\$74,530	24.26%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$622	\$5,781	(\$6)	\$5,775	(\$5,153)	(828.49%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$1,167,000	\$700,532	\$383,068	\$1,083,600	\$83,400	7.15%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$12,077,099</b>	<b>\$8,467,422</b>	<b>\$3,193,989</b>	<b>\$11,661,411</b>	<b>\$415,688</b>	<b>3.44%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, the Department of Finance had 25 vacant positions.
Purchased / Contracted Services	Trending increase due to payout of former printer services contracts.
Supplies	Projected to spend within budget due to cost containment initiative.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Trending increase due to incorrect cost allocation; budget adjustment will be processed in fourth quarter.
Depreciation And Amortization	N/A
Other Costs	Trending decrease due to expenditures being managed in accordance to compensating bank balances.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of Procurement



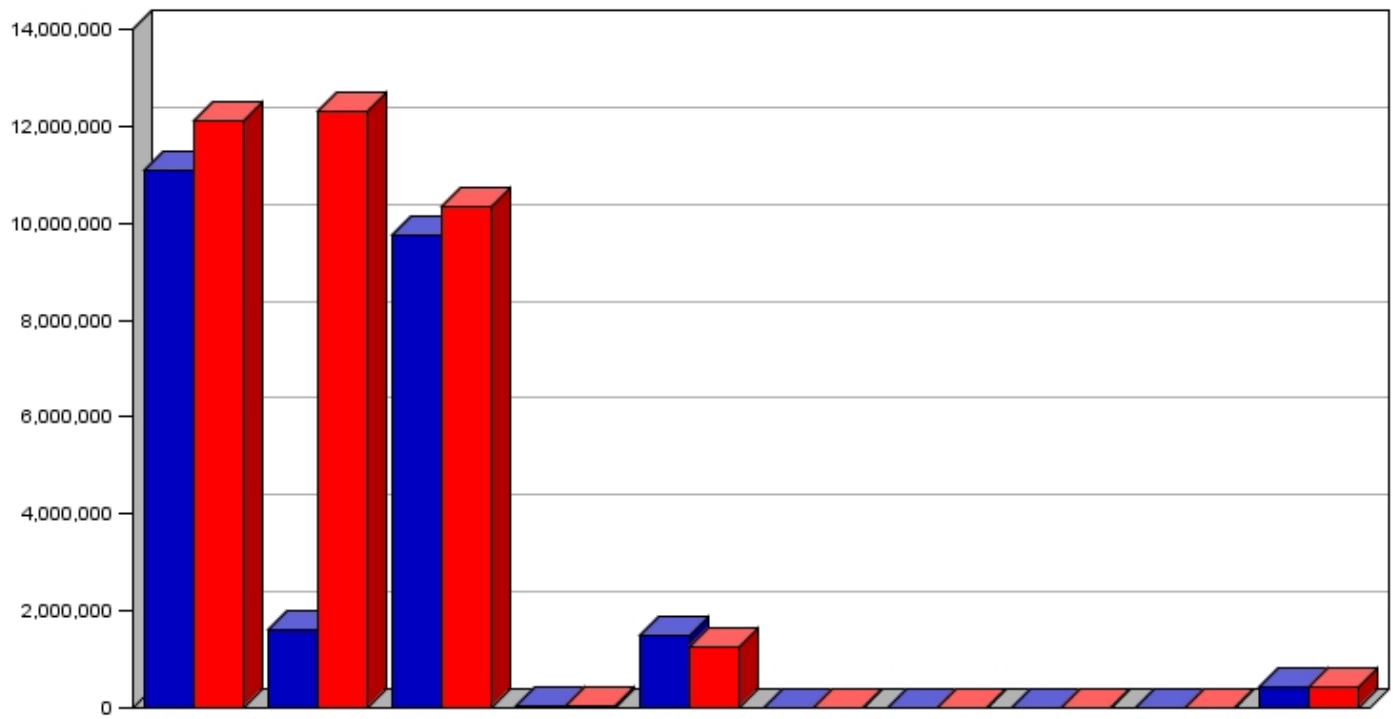
	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	833,248	37,881	18,021	0	0	0	1,459	0	0	0
Total Projected Expenses	813,482	41,650	24,723	0	0	0	1,314	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$833,248	\$610,618	\$202,864	\$813,482	\$19,766	2.37%
Purchased / Contracted Services	\$37,881	\$21,847	\$19,803	\$41,650	(\$3,769)	(9.95%)
Supplies	\$18,021	\$20,173	\$4,550	\$24,723	(\$6,702)	(37.19%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$1,459	\$64	\$1,250	\$1,314	\$145	9.93%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$890,609	\$652,702	\$228,468	\$881,170	\$9,439	1.06%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014 Department of Procurement had one vacant position.
Purchased / Contracted Services	Increase due to unanticipated training/travel; and copier usage expense.
Supplies	Increase due to renovation project in office suite.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Projected to spend remainder within budget year.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A



General Fund, Department Of Public Works

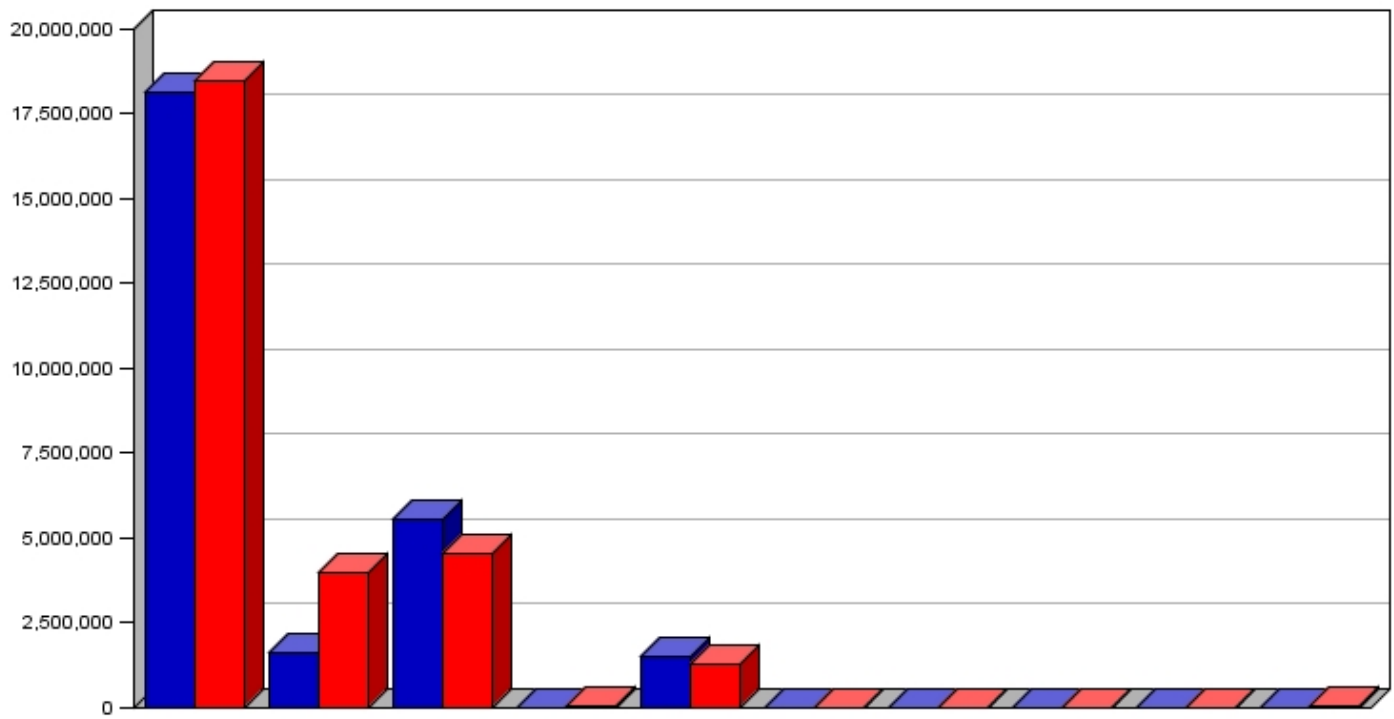


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	11,107,926	1,628,446	9,768,030	19,707	1,490,513	0	1,230	0	0	438,602
Total Projected Expenses	12,097,625	12,294,194	10,332,402	27,716	1,270,544	0	1,230	0	0	438,602

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$11,107,926	\$9,053,227	\$3,044,398	\$12,097,625	(\$989,699)	(8.91%)
Purchased / Contracted Services	\$1,628,446	\$10,682,416	\$1,611,777	\$12,294,194	(\$10,665,748)	(654.96%)
Supplies	\$9,768,030	\$7,713,435	\$2,618,968	\$10,332,402	(\$564,372)	(5.78%)
Capital Outlays	\$19,707	\$19,270	\$8,446	\$27,716	(\$8,009)	(40.64%)
Interfund / Interdepartmental Charges	\$1,490,513	\$1,013,530	\$257,014	\$1,270,544	\$219,969	14.76%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$1,230	\$0	\$1,230	\$1,230	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$438,602	\$0	\$438,602	\$438,602	\$0	0.00%
<b>Expenses</b>	<b>\$24,454,454</b>	<b>\$28,481,878</b>	<b>\$7,980,435</b>	<b>\$36,462,313</b>	<b>(\$12,007,859)</b>	<b>(49.10%)</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, the Department of Public Works had 34 vacant positions. The deficit is due to 13 new positions (Streetcar, Capital Project Group and Graffiti) and overtime due to winter storms Leon and Pax.
Purchased / Contracted Services	Variance mainly due to contractor support for the 2014 Winter Storms Leon and Pax (\$9.4M), lease for trailers for inspectors, copiers and security booths.
Supplies	Variance due to restoring electricity expense for street and highway lighting and purchase of materials in support of 2014 Winter Storms Leon and Pax.
Capital Outlays	Variance is due to capital outlays slightly lower than anticipated.
Interfund / Interdepartmental Charges	Variance due to lower motor and fuel costs for repair & maintenance trending lower than anticipated.
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Dept Of Parks & Recreation

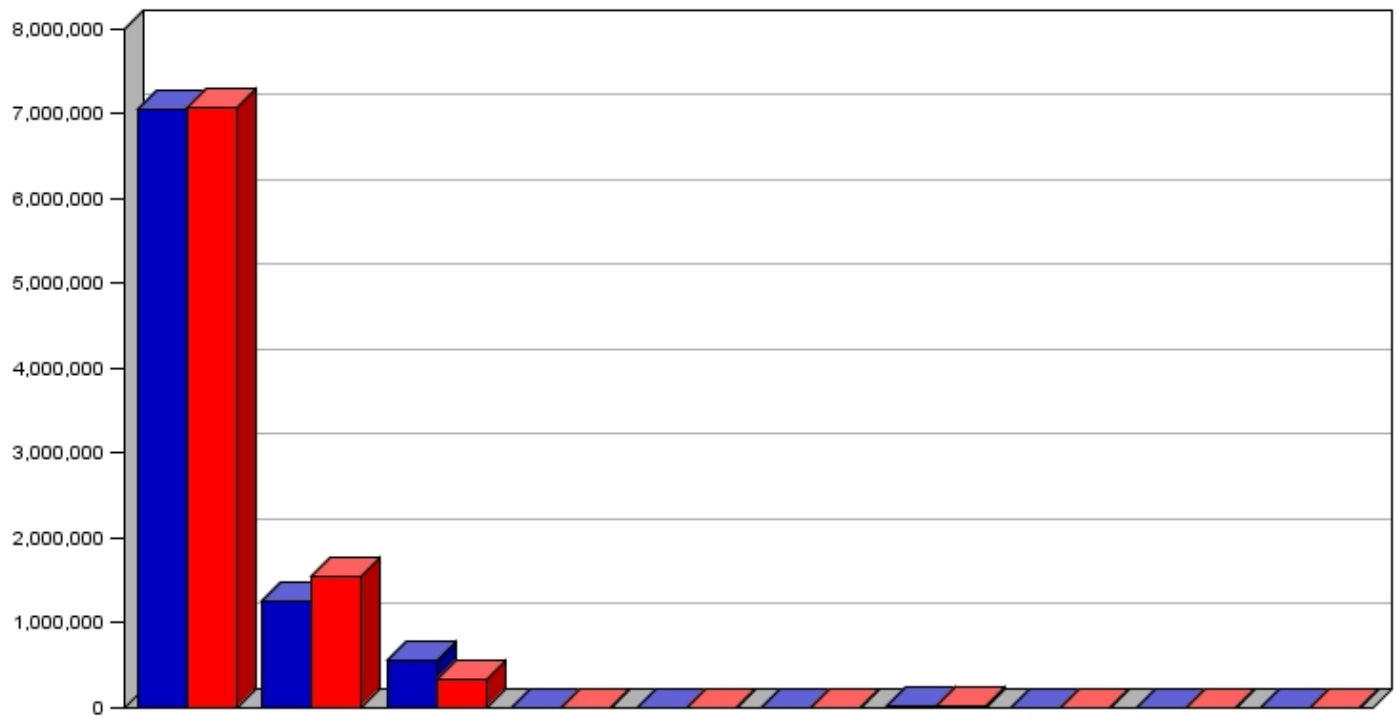


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	18,127,249	1,656,331	5,537,186	0	1,531,960	0	1,261	0	0	0
Total Projected Expenses	18,489,562	3,966,310	4,540,177	50,335	1,269,016	0	1,369	0	0	40,000

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$18,127,249	\$13,695,182	\$4,794,380	\$18,489,562	(\$362,313)	(2.00%)
Purchased / Contracted Services	\$1,656,331	\$2,447,737	\$1,518,572	\$3,966,310	(\$2,309,979)	(139.46%)
Supplies	\$5,537,186	\$3,296,382	\$1,243,795	\$4,540,177	\$997,009	18.01%
Capital Outlays	\$0	\$50,335	\$0	\$50,335	(\$50,335)	0.00%
Interfund / Interdepartmental Charges	\$1,531,960	\$987,106	\$281,910	\$1,269,016	\$262,944	17.16%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$1,261	\$1,369	\$0	\$1,369	(\$108)	(8.59%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$20,000	\$20,000	\$40,000	(\$40,000)	0.00%
Expenses	\$26,853,987	\$20,498,112	\$7,858,658	\$28,356,770	(\$1,502,783)	(5.60%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, the Department of Parks and Recreation had 25 vacant positions. Increase cost attributed to recreation centers opening on Saturdays, Office of Recreation opened six(6) emergency centers, ice storms, seasonal extra help, overtime related to forestry crews clearing street right of ways of trees and parks maintenance.
Purchased / Contracted Services	Increase cost attributed to ice storms and encumbrances.
Supplies	Increase cost attributed to ice storms and increase Parks supplies on limited funding.
Capital Outlays	Variance due to unanticipated expense for installed security fence.
Interfund / Interdepartmental Charges	Motorized vehicles are aged requiring much service attention.
Depreciation And Amortization	N/A
Other Costs	Payments from the Commissioner's Contingency fund.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	Deficit due to unanticipated expenses for tee water bill.

General Fund, Judicial Agencies



	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	7,063,981	1,265,290	569,857	0	3,181	0	15,099	0	0	0
Total Projected Expenses	7,070,339	1,556,210	344,496	0	7,080	0	15,929	0	0	0

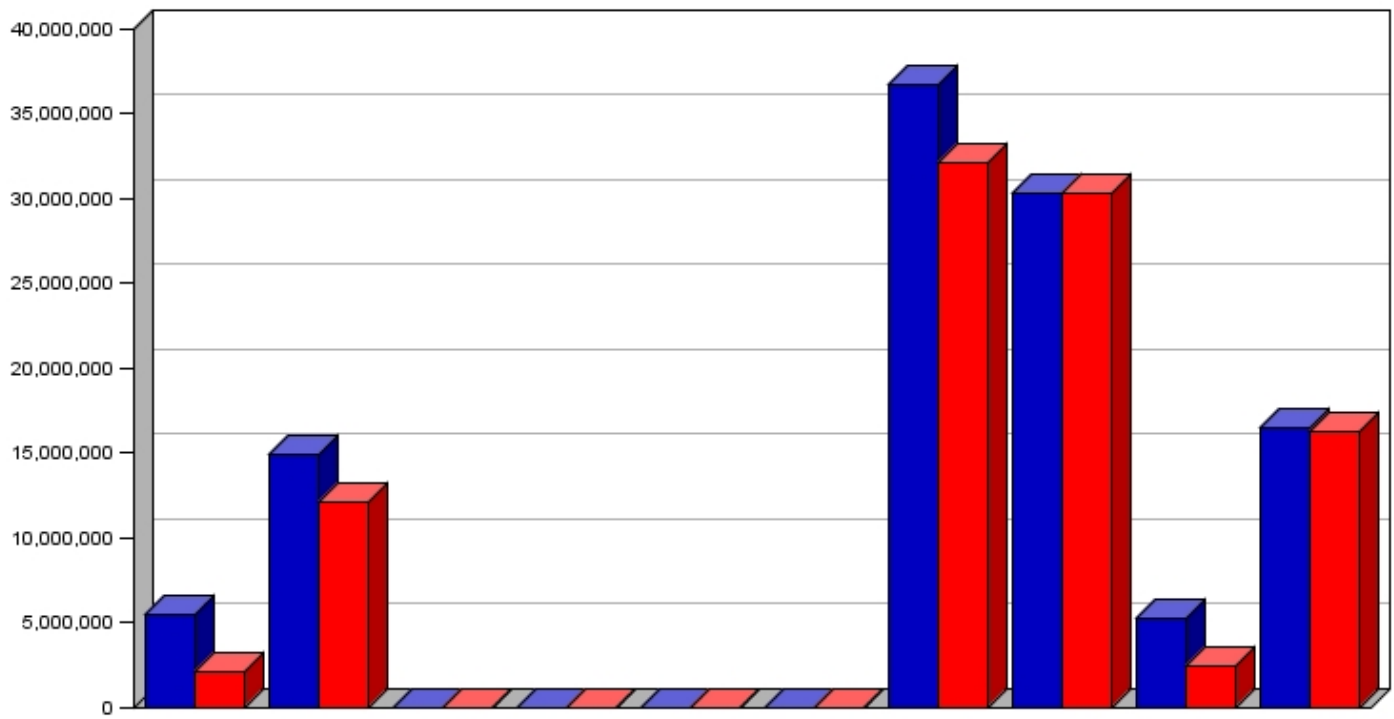
Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$7,063,981	\$5,171,611	\$1,898,728	\$7,070,339	(\$6,358)	(0.09%)
Purchased / Contracted Services	\$1,265,290	\$962,110	\$594,100	\$1,556,210	(\$290,920)	(22.99%)
Supplies	\$569,857	\$197,516	\$146,981	\$344,496	\$225,361	39.55%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$3,181	\$5,280	\$1,800	\$7,080	(\$3,899)	(122.57%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$15,099	\$11,923	\$4,006	\$15,929	(\$830)	(5.50%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$8,917,408</b>	<b>\$6,348,439</b>	<b>\$2,645,615</b>	<b>\$8,994,054</b>	<b>(\$76,646)</b>	<b>(0.86%)</b>

Expenditure Category

Variance Explanation

Personnel Services And Employee Benefits	As of March 31st 2014, there were 16 vacant positions. Projected deficit due to the 9 unfunded FTE as well as adjustment in salaries to the Case Managers & Judicial Assistants to maintain parity in pay with the Judge Special Assistants.
Purchased / Contracted Services	Projected deficit due to consulting, travel, memberships, and training not anticipated in the FY2014 Budget.
Supplies	Projected surplus due to water/sewer charges less than anticipated.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Projected deficit due to fuel charges higher than anticipated.
Depreciation And Amortization	N/A
Other Costs	Projected deficit due to court ordered refunds higher than anticipated.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Non-Departmental

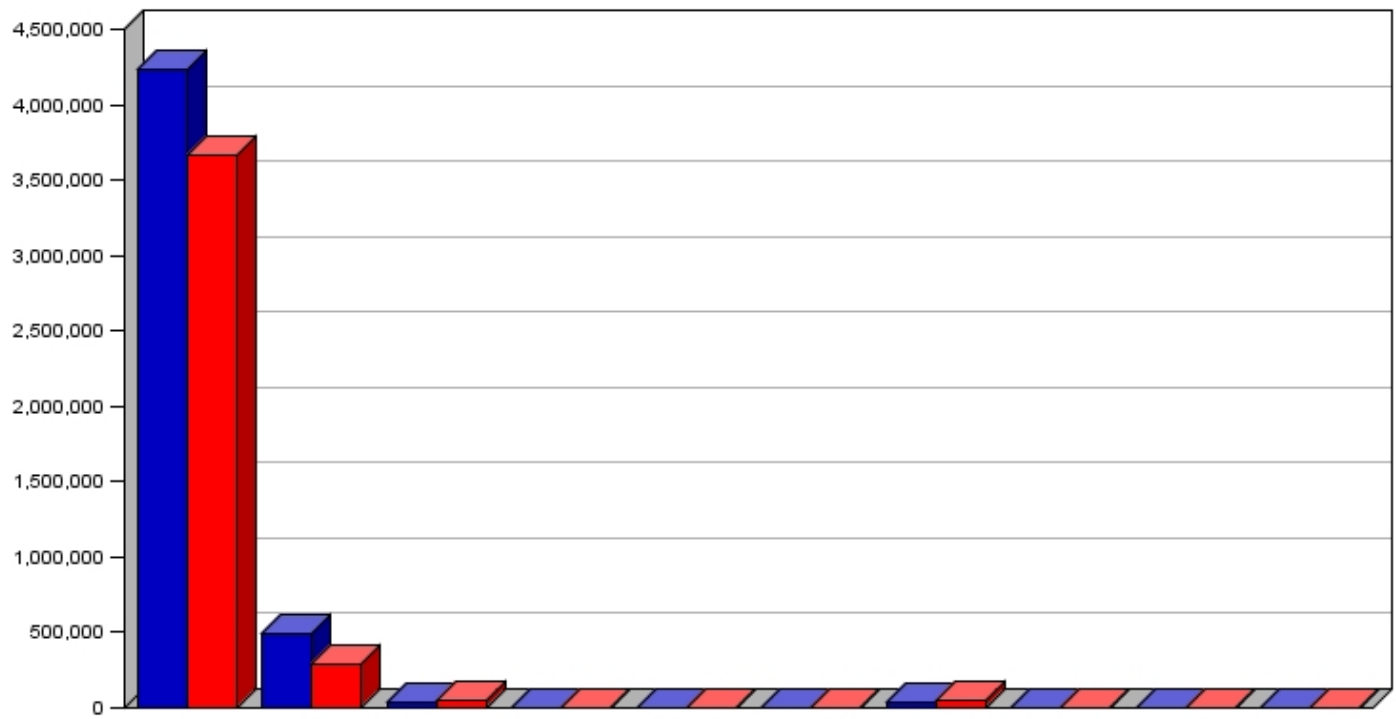


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	5,525,236	14,889,463	5,682	0	0	0	36,760,193	30,323,976	5,331,213	16,559,543
Total Projected Expenses	2,133,346	12,156,253	5,682	0	0	0	32,180,520	30,323,976	2,500,000	16,300,813

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$5,525,236	\$1,284,687	\$848,660	\$2,133,346	\$3,391,890	61.39%
Purchased / Contracted Services	\$14,889,463	\$13,779,158	(\$1,622,905)	\$12,156,253	\$2,733,210	18.36%
Supplies	\$5,682	\$5,272	\$410	\$5,682	\$0	0.01%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$36,760,193	\$24,286,476	\$7,894,044	\$32,180,520	\$4,579,673	12.46%
Debt Service	\$30,323,976	\$20,964,656	\$9,359,320	\$30,323,976	\$0	0.00%
Conversion / Summary	\$5,331,213	\$0	\$2,500,000	\$2,500,000	\$2,831,213	53.11%
Other Financing Uses	\$16,559,543	\$16,300,813	\$0	\$16,300,813	\$258,730	1.56%
Expenses	\$109,395,306	\$76,621,060	\$18,979,529	\$95,600,589	\$13,794,717	12.61%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Variance is due to workers' compensation of \$1.8MM and \$1.6MM of unemployment less than anticipated.
Purchased / Contracted Services	Savings due to less expenses related to litigation of \$1.1MM, insurance expenses of \$777K, ADA expenses of \$500K.
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Savings due to \$2.8MM Council Carry forward and \$1.7MM OPEB expenses less than anticipated.
Debt Service	N/A
Conversion / Summary	Variance due to \$2.5MM related to snow trucks and equipment.
Other Financing Uses	Savings due to \$1.2MM for Fire Station#7 not utilized offset by \$940K for Downtown Parking Deck expenses.

General Fund, Department Of Human Resources



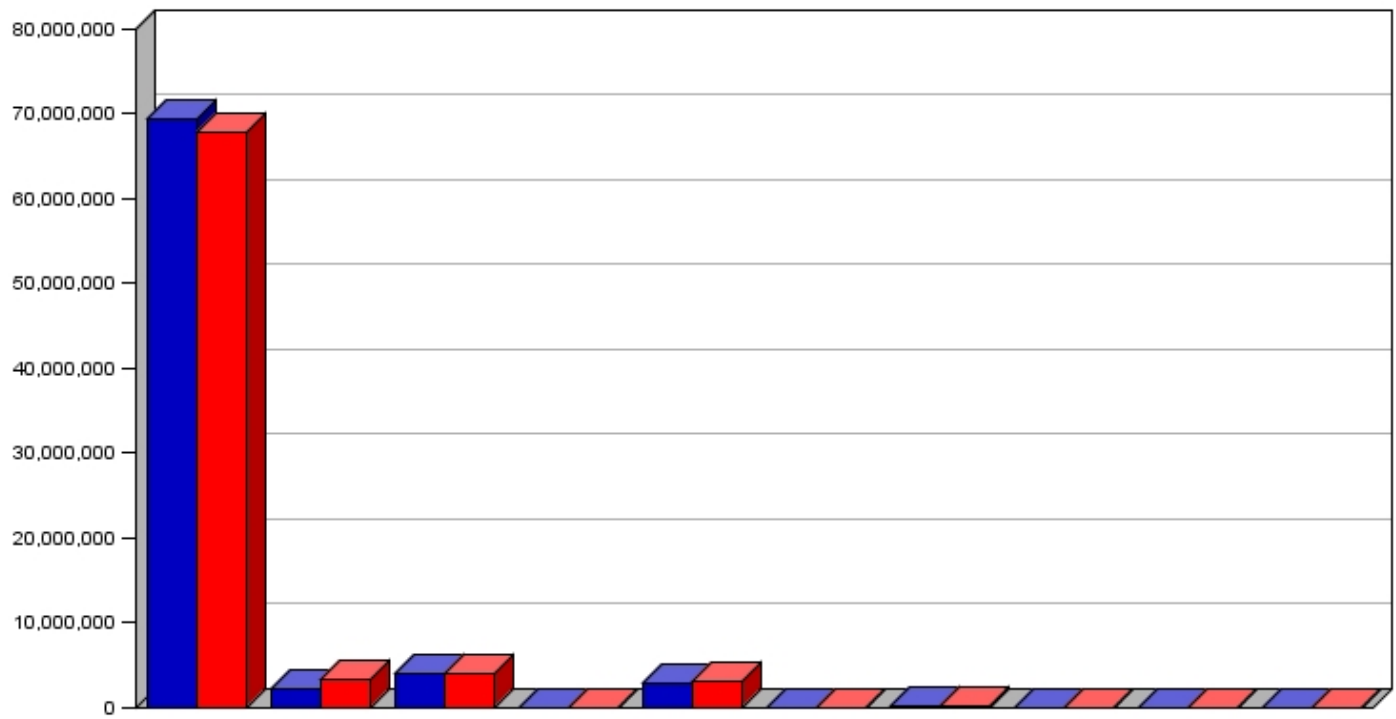
	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	4,232,274	492,895	44,159	0	0	0	37,078	0	0	0
Total Projected Expenses	3,671,336	285,374	45,785	0	2,768	0	54,808	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$4,232,274	\$2,944,895	\$726,440	\$3,671,336	\$560,938	13.25%
Purchased / Contracted Services	\$492,895	\$98,823	\$186,552	\$285,374	\$207,521	42.10%
Supplies	\$44,159	\$35,801	\$9,984	\$45,785	(\$1,626)	(3.68%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$3,716	(\$948)	\$2,768	(\$2,768)	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$37,078	\$43,622	\$11,186	\$54,808	(\$17,730)	(47.82%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$4,806,406</b>	<b>\$3,126,857</b>	<b>\$933,214</b>	<b>\$4,060,071</b>	<b>\$746,335</b>	<b>15.53%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014 Department of Human Resources had (10.55) ten funded and two split-funded vacant positions.
Purchased / Contracted Services	Decrease due to the delay in Employee Assistance Program contract execution.
Supplies	Increase due to unanticipated spending on supplies for Employee Engagement Activities (Book Club, Lunch and Learn, Health Fairs, etc).
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Increase due to costs for overnight vehicles deducted from the incorrect fund.
Depreciation And Amortization	N/A
Other Costs	Increase due to additional unanticipated spending for Employee Engagement Activities (Book Club, Lunch and Learn, Health Fairs, etc).
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A



General Fund, Department Of Fire Services

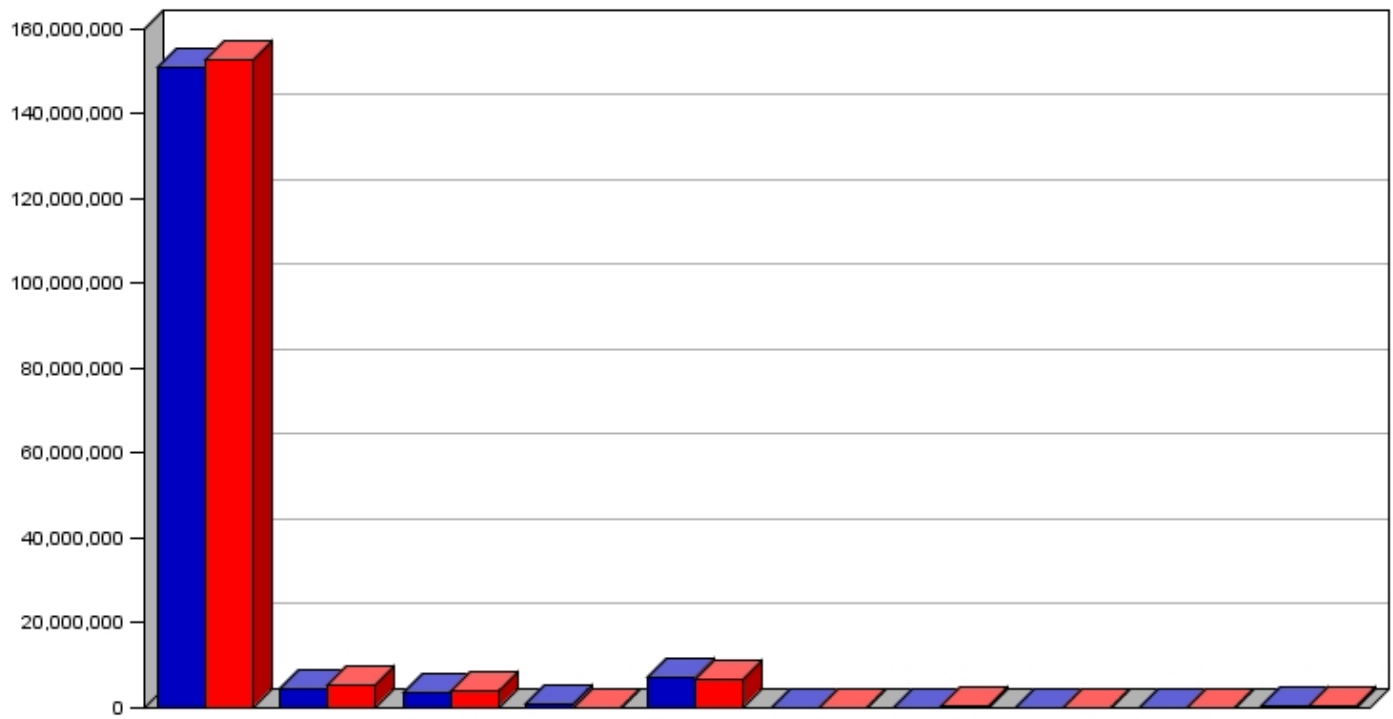


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	69,545,633	2,296,636	4,034,229	92,593	2,900,370	0	251,789	0	0	78,760
Total Projected Expenses	67,878,217	3,320,858	4,069,063	94,000	3,110,499	0	251,789	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$69,545,633	\$51,460,856	\$16,417,360	\$67,878,217	\$1,667,416	2.40%
Purchased / Contracted Services	\$2,296,636	\$1,008,202	\$2,312,656	\$3,320,858	(\$1,024,222)	(44.60%)
Supplies	\$4,034,229	\$1,814,565	\$2,254,498	\$4,069,063	(\$34,834)	(0.86%)
Capital Outlays	\$92,593	\$25,930	\$68,070	\$94,000	(\$1,407)	(1.52%)
Interfund / Interdepartmental Charges	\$2,900,370	\$2,345,693	\$764,806	\$3,110,499	(\$210,129)	(7.24%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$251,789	\$125,205	\$126,584	\$251,789	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$78,760	\$0	\$0	\$0	\$78,760	100.00%
Expenses	\$79,200,010	\$56,780,451	\$21,943,974	\$78,724,425	\$475,585	0.60%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, there were nine vacancies; four civilian and five sworn. Projected surplus due to current vacancies and timing of S.A.F.E.R. grant ending later than anticipated.
Purchased / Contracted Services	Projected deficit due to contract services for repairs and maintenance higher than anticipated.
Supplies	Projected deficit due to various station, building, and EMS medical supplies higher than anticipated.
Capital Outlays	Projected deficit due to fleet purchase higher than anticipated.
Interfund / Interdepartmental Charges	Projected deficit due to motor fuel and repairs higher than anticipated.
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	This line consists of S.A.F.E.R. grant adjustments. Savings will be used to offset another line item.

General Fund, Department Of Police Services

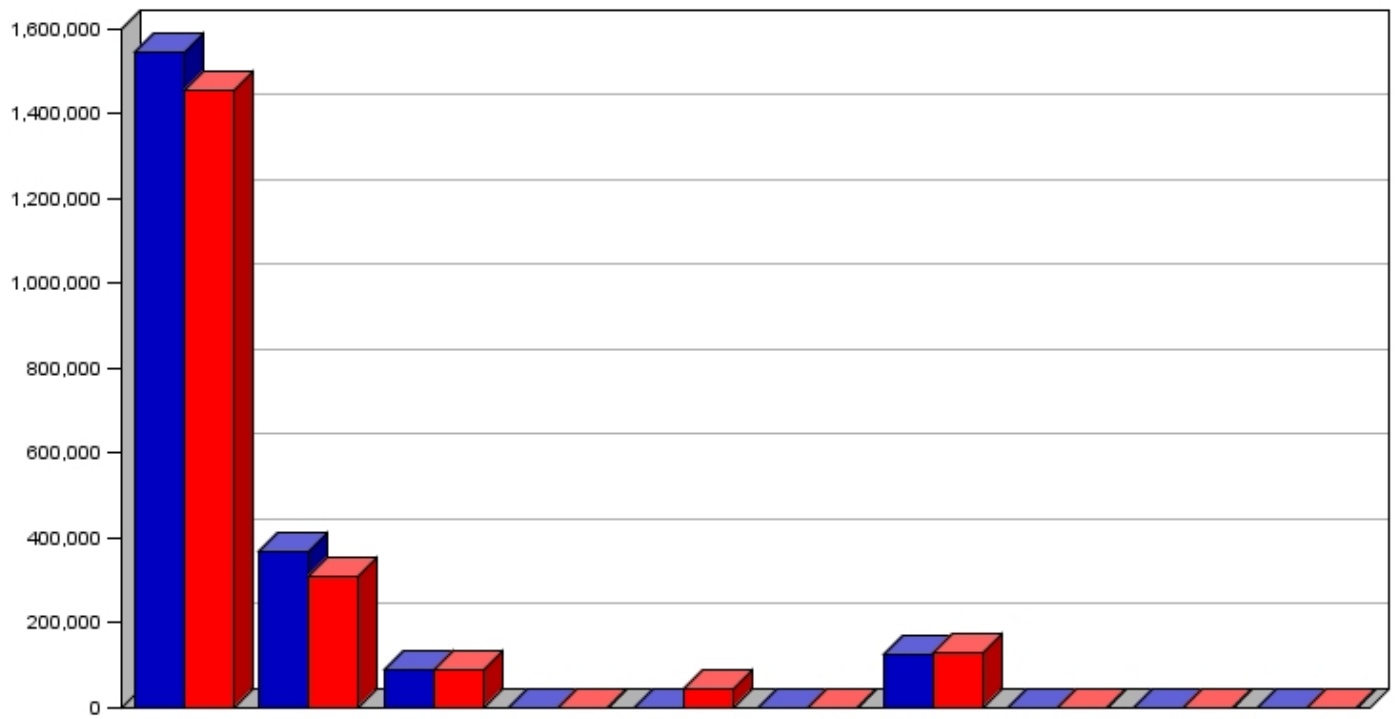


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	151,095,718	4,501,750	3,583,971	702,171	7,268,141	0	197,997	0	0	656,168
Total Projected Expenses	152,628,633	5,275,811	4,040,225	36,861	6,842,754	0	596,017	0	0	309,799

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$151,095,718	\$114,872,625	\$37,756,009	\$152,628,633	(\$1,532,915)	(1.01%)
Purchased / Contracted Services	\$4,501,750	\$4,311,822	\$963,989	\$5,275,811	(\$774,061)	(17.19%)
Supplies	\$3,583,971	\$3,333,516	\$706,708	\$4,040,225	(\$456,254)	(12.73%)
Capital Outlays	\$702,171	\$36,861	\$0	\$36,861	\$665,310	94.75%
Interfund / Interdepartmental Charges	\$7,268,141	\$5,020,653	\$1,822,101	\$6,842,754	\$425,387	5.85%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$197,997	\$336,469	\$259,548	\$596,017	(\$398,020)	(201.02%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$656,168	\$194,343	\$115,456	\$309,799	\$346,369	52.79%
Expenses	\$168,005,916	\$128,106,289	\$41,623,811	\$169,730,099	(\$1,724,183)	(1.03%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, APD had 36 sworn and 21 civilian vacant positions. Deficit is due to overtime for winter storms 2014 (i.e. storm Leon \$750K and storm PAX \$849K).
Purchased / Contracted Services	Deficit is due to Video Integration Center expenses related to network connections.
Supplies	Deficit is due to \$300K for ammunition expenses and Training Academy.
Capital Outlays	Variance is due to less anticipated capital outlay expenses.
Interfund / Interdepartmental Charges	Variance is due to maintenance and repair less than anticipated.
Depreciation And Amortization	N/A
Other Costs	Deficit is due to additional \$300K for COPS grant match.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	Variance is due to the reallocation of funds to cover grants matches for COPS and HEAT.

General Fund, Dept Of Planning & Community Development

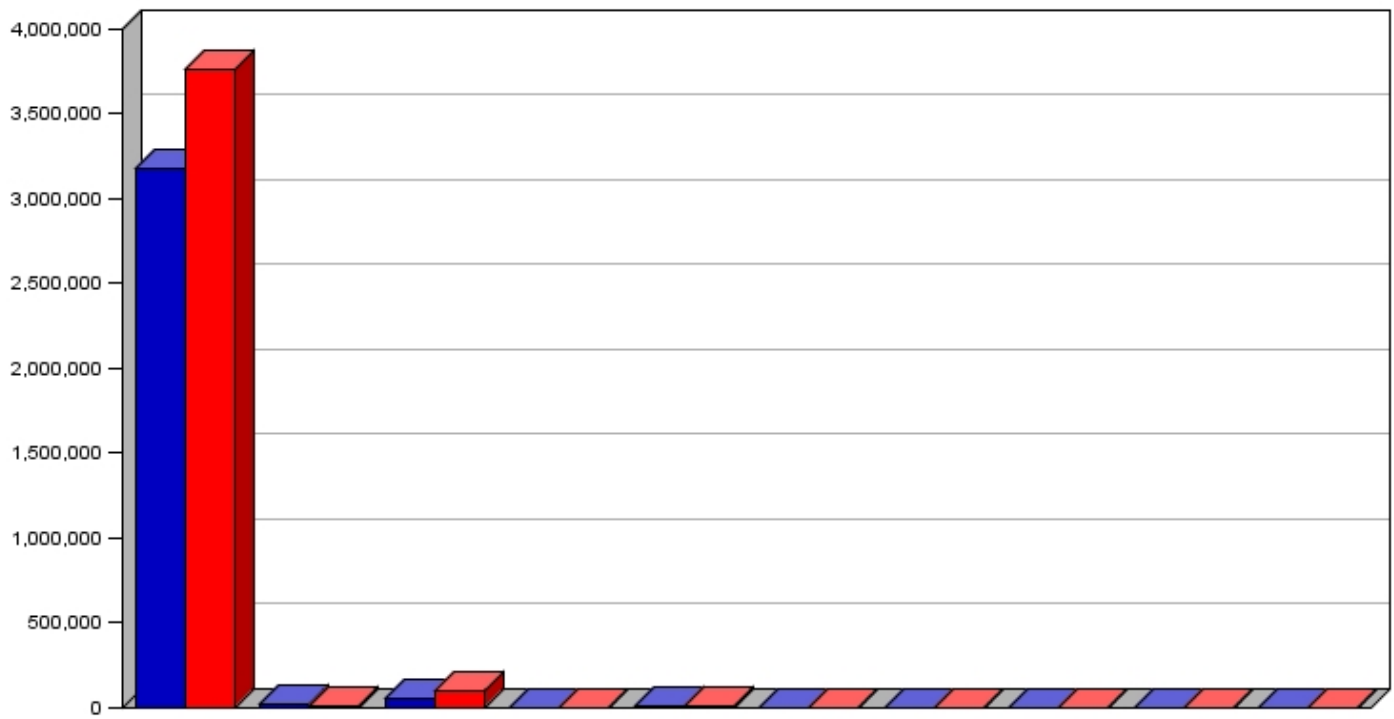


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	1,544,108	369,046	90,788	0	263	0	126,804	0	0	0
Total Projected Expenses	1,456,308	310,741	88,427	0	45,278	0	129,860	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$1,544,108	\$1,029,861	\$426,447	\$1,456,308	\$87,800	5.69%
Purchased / Contracted Services	\$369,046	\$173,889	\$136,852	\$310,741	\$58,305	15.80%
Supplies	\$90,788	\$19,375	\$69,051	\$88,427	\$2,362	2.60%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$263	\$58,975	(\$13,696)	\$45,278	(\$45,015)	(17,116.13%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$126,804	\$87,251	\$42,609	\$129,860	(\$3,056)	(2.41%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$2,131,009</b>	<b>\$1,369,350</b>	<b>\$661,263</b>	<b>\$2,030,613</b>	<b>\$100,396</b>	<b>4.71%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, the Department of Planning and Community Development had two vacant positions.
Purchased / Contracted Services	Variance is attributed to operating and lease equipment expenses less than anticipated in the Office of Planning and the Office of the Commissioner.
Supplies	Savings will be applied to cover other cost.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	The deficit is due to actual activity for motor, fuel, and repairs which will be transferred to Building Permit Fund by year-end.
Depreciation And Amortization	N/A
Other Costs	Compensation Board Members expense more than anticipated.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of The Solicitor

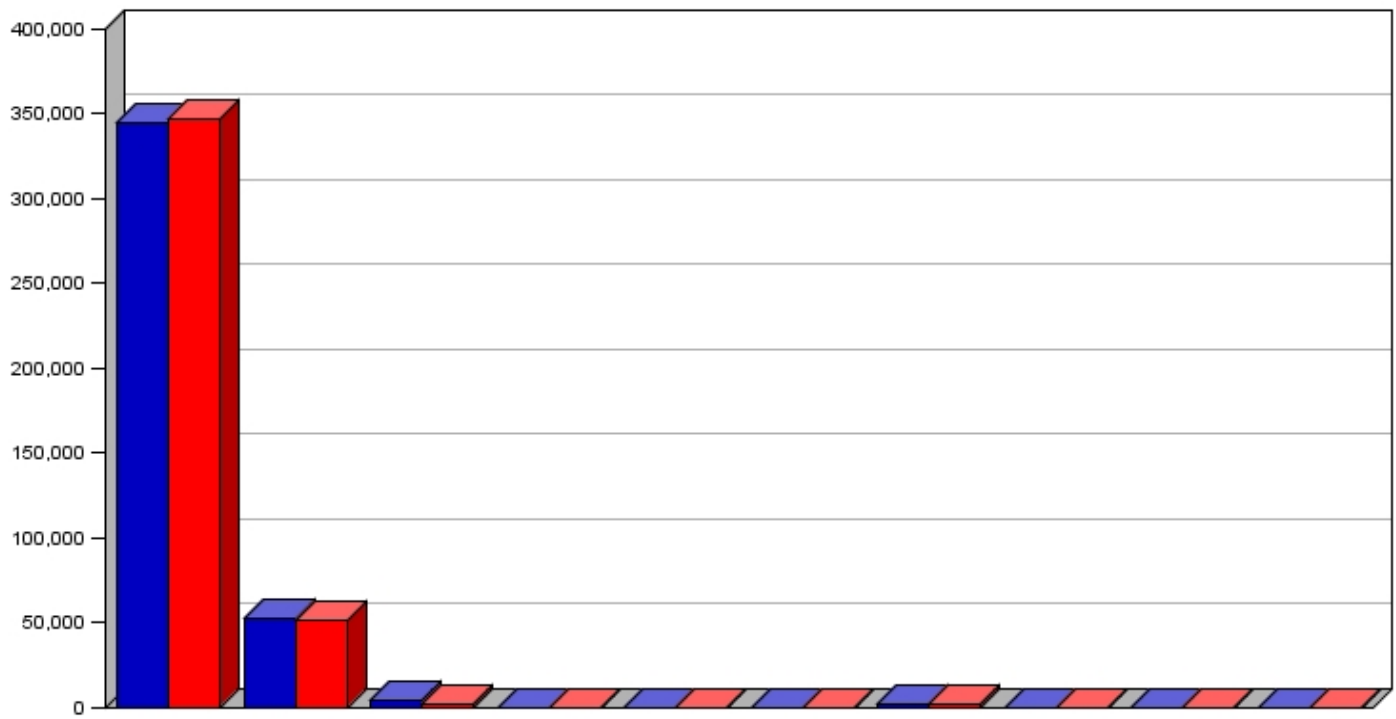


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	3,184,463	24,075	55,779	0	7,544	0	0	0	0	0
Total Projected Expenses	3,767,256	15,763	100,767	0	6,772	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$3,184,463	\$2,564,531	\$1,202,725	\$3,767,256	(\$582,793)	(18.30%)
Purchased / Contracted Services	\$24,075	\$9,831	\$5,931	\$15,763	\$8,312	34.53%
Supplies	\$55,779	\$83,996	\$16,771	\$100,767	(\$44,988)	(80.65%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$7,544	\$4,320	\$2,452	\$6,772	\$772	10.23%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$3,271,861</b>	<b>\$2,662,679</b>	<b>\$1,227,879</b>	<b>\$3,890,558</b>	<b>(\$618,697)</b>	<b>(18.91%)</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, there were no vacancies. Projected deficit due to the staffing needs to support additional 9th judge and programs/initiatives.
Purchased / Contracted Services	Projected deficit due to postage and travel expenses less than anticipated.
Supplies	Projected deficit due to increased copier costs; PTIT costs; and unanticipated equipment replacement.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Projected surplus due to repair/maintenance less than anticipated.
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of Ethics

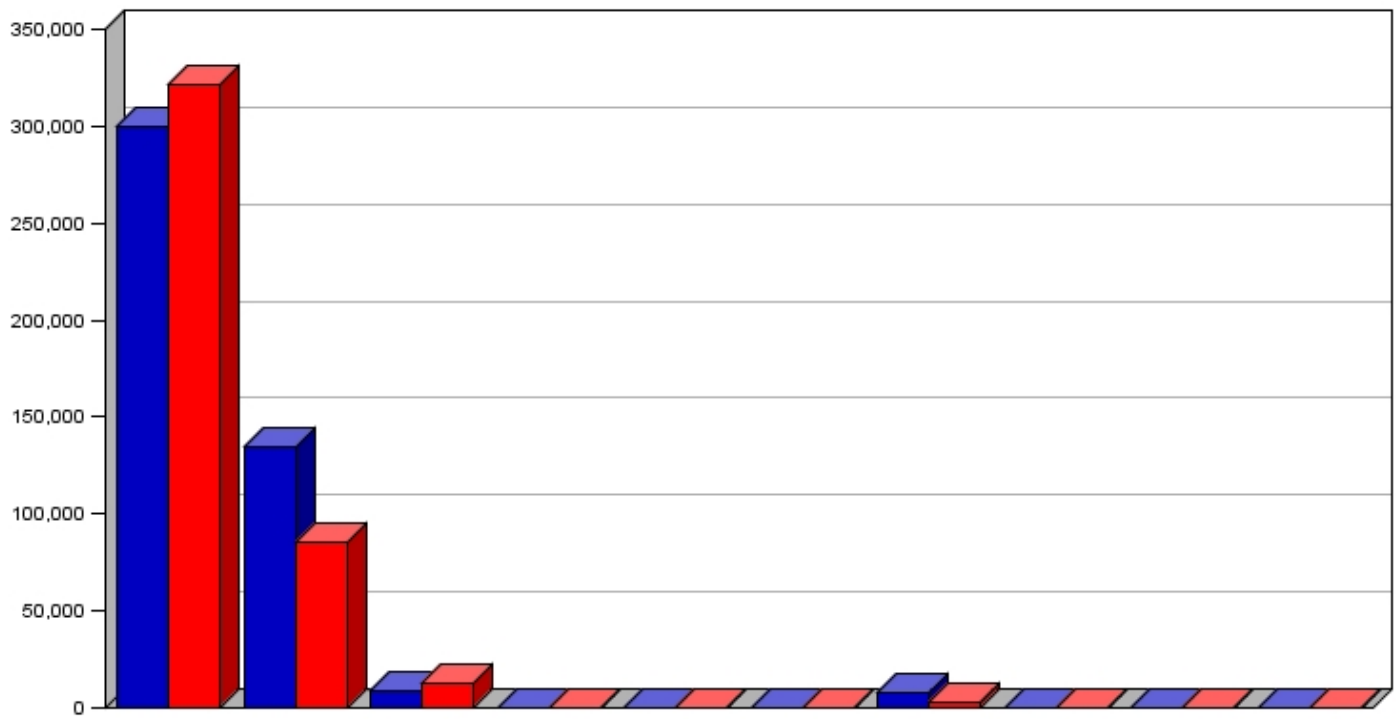


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	344,729	52,338	4,494	0	0	0	2,000	0	0	0
Total Projected Expenses	346,734	52,153	2,484	0	0	0	1,930	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$344,729	\$260,777	\$85,958	\$346,734	(\$2,005)	(0.58%)
Purchased / Contracted Services	\$52,338	\$26,722	\$25,432	\$52,153	\$185	0.35%
Supplies	\$4,494	\$1,634	\$850	\$2,484	\$2,010	44.73%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$2,000	\$30	\$1,900	\$1,930	\$70	3.50%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$403,561</b>	<b>\$289,162</b>	<b>\$114,139</b>	<b>\$403,301</b>	<b>\$260</b>	<b>0.06%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014 there were no vacant positions in the Ethics Office. Increase due to personnel adjustments.
Purchased / Contracted Services	Projected savings due to engagement of extra help and an outside contractor.
Supplies	Decrease due to less supplies needed to support office work.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Projected savings due to less supplies needed to support office work.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Atlanta Citizens Review Board

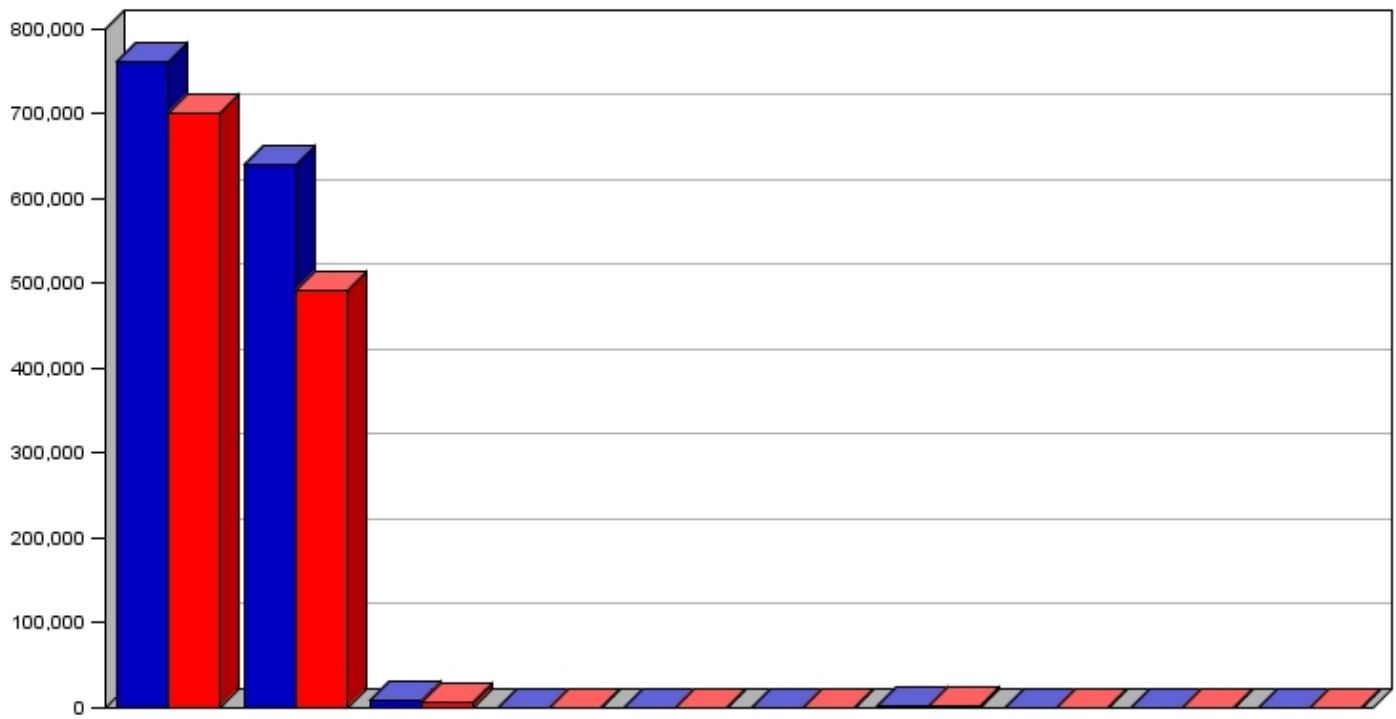


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	300,109	135,025	9,288	0	0	0	7,933	0	0	0
Total Projected Expenses	321,887	85,402	12,382	0	0	0	2,652	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$300,109	\$235,330	\$86,557	\$321,887	(\$21,778)	(7.26%)
Purchased / Contracted Services	\$135,025	\$67,225	\$18,177	\$85,402	\$49,623	36.75%
Supplies	\$9,288	\$9,613	\$2,769	\$12,382	(\$3,094)	(33.31%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$7,933	\$625	\$2,027	\$2,652	\$5,281	66.57%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$452,355	\$312,794	\$109,530	\$422,324	\$30,031	6.64%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, Atlanta Citizen Review Board had one vacant position. Extra-help positions funded by savings in Consulting / Professional Services.
Purchased / Contracted Services	Savings used to fund extra-help positions.
Supplies	Deficit due to increase of supplies for outreach activity that occurs during the summer months.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Savings used to reimbursement Board Members for traveling and parking to attend training and board meetings.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

General Fund, Department Of Audit



	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	761,344	640,505	10,092	0	0	0	2,000	0	0	0
Total Projected Expenses	701,594	492,522	6,717	0	0	0	1,438	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$761,344	\$517,535	\$184,059	\$701,594	\$59,750	7.85%
Purchased / Contracted Services	\$640,505	\$125,428	\$367,094	\$492,522	\$147,983	23.10%
Supplies	\$10,092	\$6,217	\$500	\$6,717	\$3,375	33.44%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$2,000	\$991	\$447	\$1,438	\$562	28.10%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$1,413,941	\$650,172	\$552,100	\$1,202,272	\$211,669	14.97%

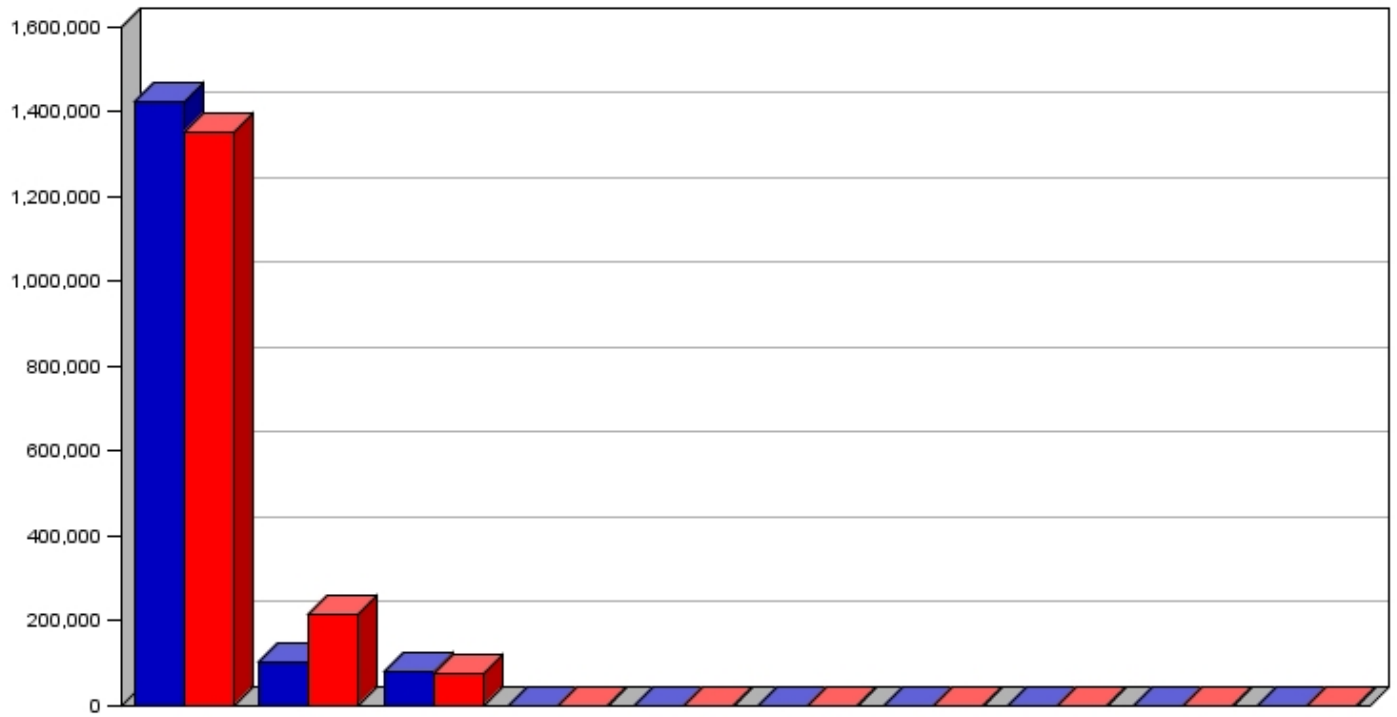
Expenditure Category

Variance Explanation

Personnel Services And Employee Benefits	As of March 31, 2014, the City Auditor's Office had one full time vacant position; the recruitment of this position is ongoing. There is one vacant permanent part-time position and the department is currently using the salary savings to fund interns.
Purchased / Contracted Services	Decrease due to delay in starting audit projects.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A



General Fund, Department Of Public Defender

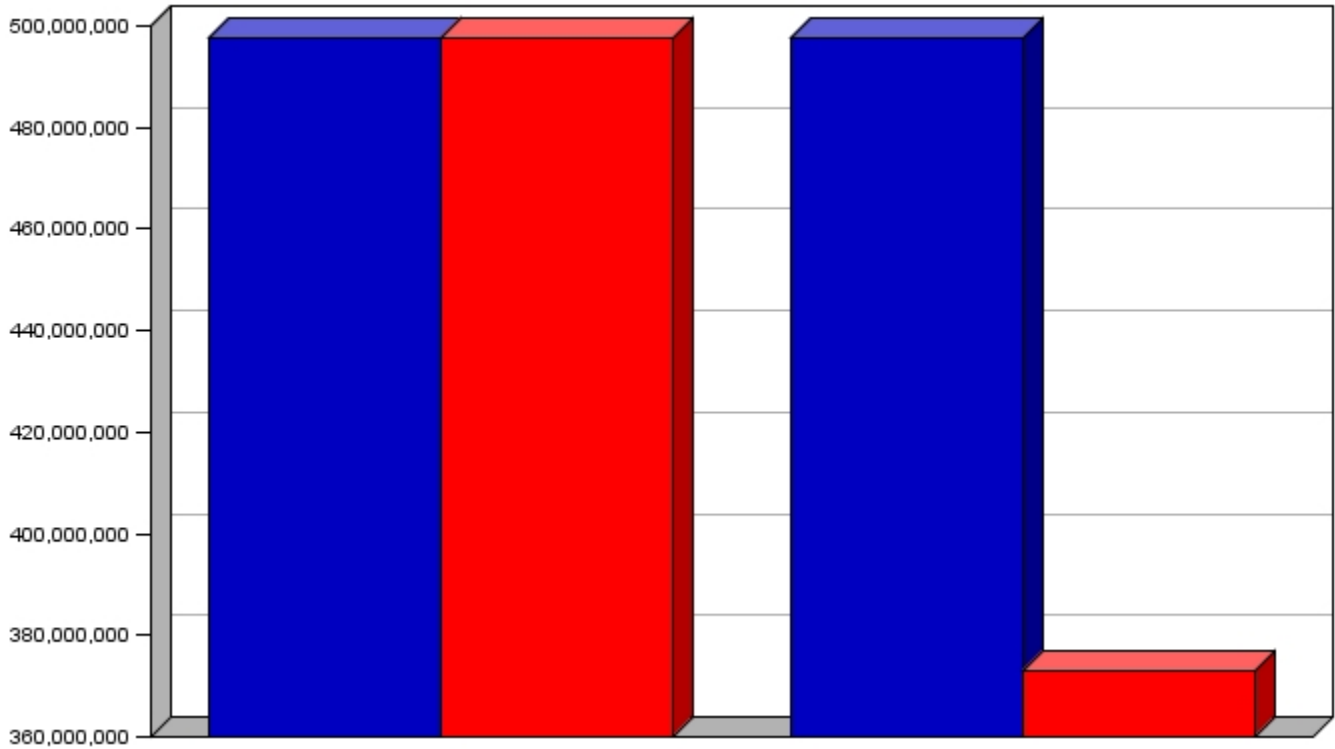


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	1,425,461	101,535	80,414	0	0	0	0	0	0	0
Total Projected Expenses	1,353,783	215,017	78,461	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$1,425,461	\$972,470	\$381,314	\$1,353,783	\$71,678	5.03%
Purchased / Contracted Services	\$101,535	\$125,112	\$89,905	\$215,017	(\$113,482)	(111.77%)
Supplies	\$80,414	\$43,867	\$34,594	\$78,461	\$1,953	2.43%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$1,607,410</b>	<b>\$1,141,449</b>	<b>\$505,812</b>	<b>\$1,647,261</b>	<b>(\$39,851)</b>	<b>(2.48%)</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, there was one vacancy. Projected surplus due to timing of filing new and vacant positions.
Purchased / Contracted Services	Projected deficit due to vendor lawyer costs, copier lease, equipment purchase higher than anticipated.
Supplies	Projected surplus due to current cost savings efforts.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

**Airport Revenue Fund  
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
FY14 COA Funding Budget	497,694,024	497,694,024
FY14 Projection	497,694,024	373,022,414

Account	Actual Y-T-D(Mar) FY12	Actual Y-T-D(Mar) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Mar) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$292,809,046	\$368,267,025	\$497,694,024	\$376,475,734	\$497,694,024	\$0	0.00%
Expenses	\$219,427,254	\$257,283,486	\$497,694,024	\$274,820,075	\$373,022,414	\$124,671,610	25.05%
Surplus (Deficit)	\$73,381,792	\$110,983,539	\$0	\$101,655,659	\$124,671,610	\$124,671,610	N/A

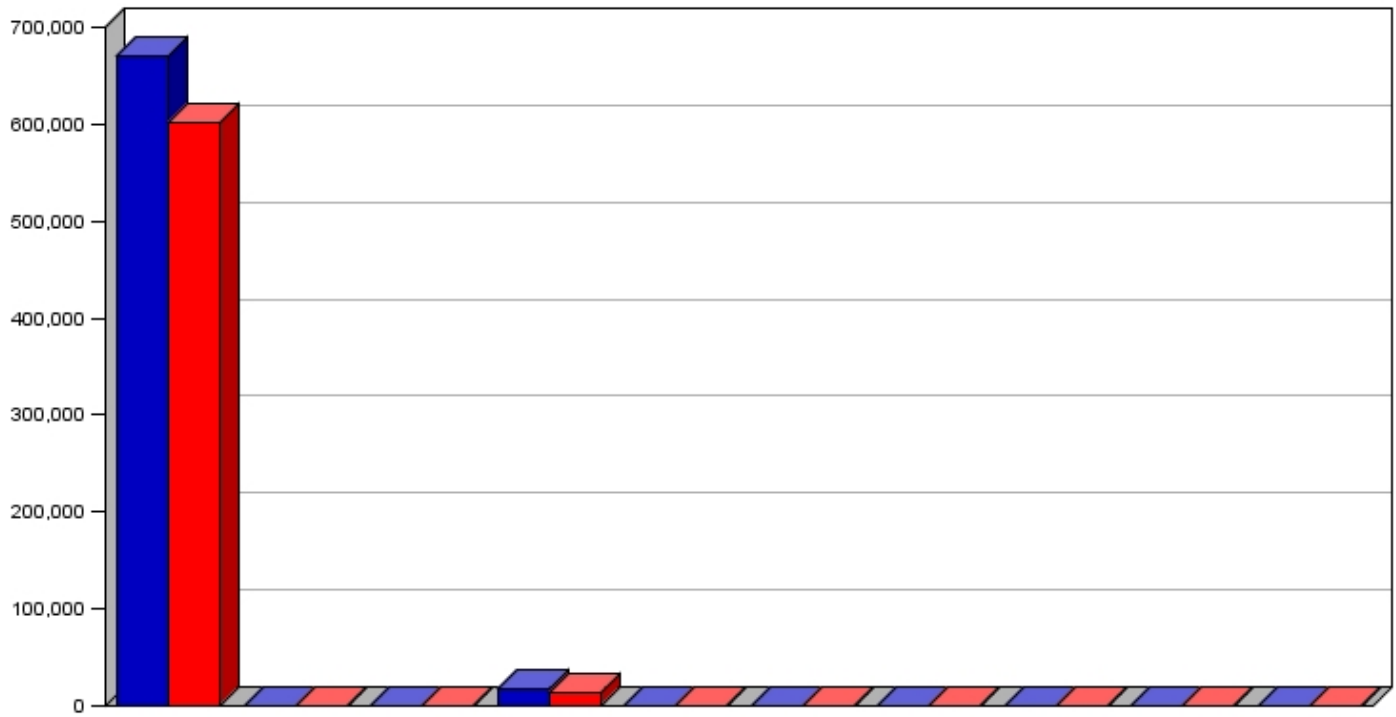
Major Revenue Variances:

As of March 31, 2014, the Department of Aviation revenues are expected to perform at a level consistent with anticipated revenues.

Major Expenditure Variances:

The Department of Aviation anticipates year end expenditures of \$371.7MM, which is under budget by \$124.6MM. The reserves balance of \$98MM is the majority of the variance. Other expenditures include \$15.7MM in purchases, \$3.6MM in personnel, \$3.2MM Tax Dispute Case which did not materialize, \$2.5MM in supplies and \$1.5MM in indirect charges due to lower motor and fuel costs for repair & maintenance charges.

Airport Revenue Fund, Executive Offices

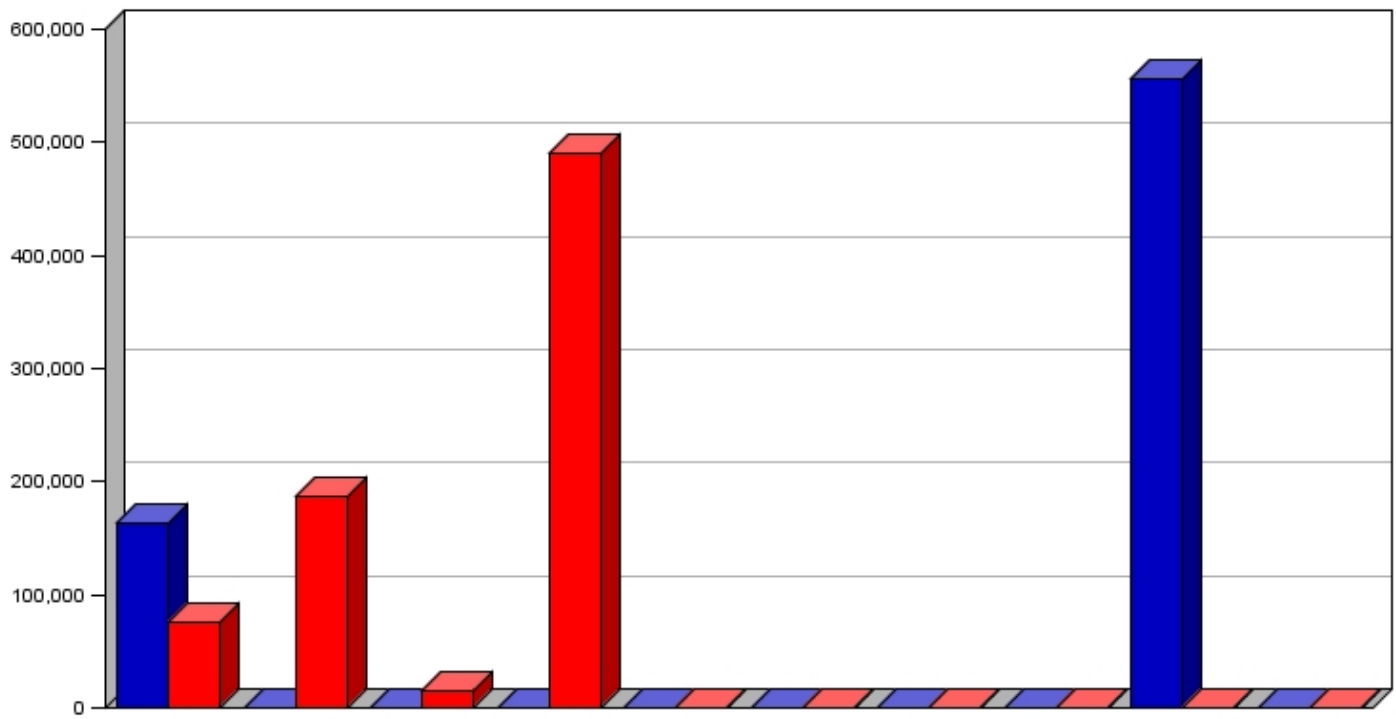


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	670,702	0	0	17,500	0	0	0	0	0	0
Total Projected Expenses	600,916	0	0	13,990	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$670,702	\$443,626	\$157,289	\$600,916	\$69,786	10.40%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$17,500	\$5,990	\$8,000	\$13,990	\$3,510	20.06%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$688,202</b>	<b>\$449,616</b>	<b>\$165,289</b>	<b>\$614,906</b>	<b>\$73,296</b>	<b>10.65%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Trending under adopted budget due to two positions incorrectly allocated. Allocation corrected during FY 15 budget process.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	Projected to spend within budget.
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Airport Revenue Fund, Department Of Information Technology

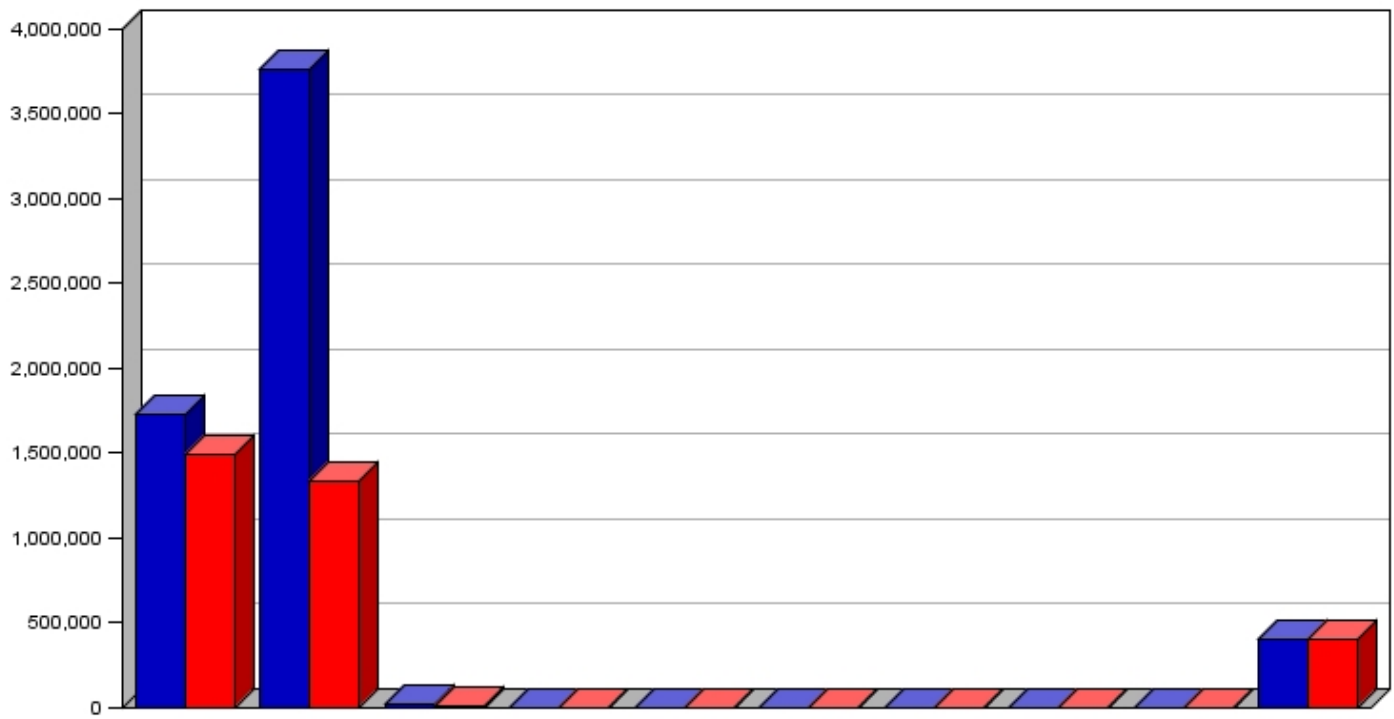


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	162,720	0	0	0	0	0	0	0	556,616	0
Total Projected Expenses	75,799	187,307	15,084	491,241	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$162,720	\$38,590	\$37,209	\$75,799	\$86,921	53.42%
Purchased / Contracted Services	\$0	\$187,307	\$0	\$187,307	(\$187,307)	0.00%
Supplies	\$0	\$15,084	\$0	\$15,084	(\$15,084)	0.00%
Capital Outlays	\$0	\$333,557	\$157,684	\$491,241	(\$491,241)	(158,464,677.42%)
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$556,616	\$0	\$0	\$0	\$556,616	100.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$719,337</b>	<b>\$574,538</b>	<b>\$194,892</b>	<b>\$769,430</b>	<b>(\$50,094)</b>	<b>(6.96%)</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, there were five split-funded vacant positions; two for GIS and three for 311 Call Center. Projected surplus due to timing of filling vacancies.
Purchased / Contracted Services	Projected deficit due to Telecom costs higher than anticipated.
Supplies	This line represents the expense capture for the 311 Call Center project (start up and build out).
Capital Outlays	This line represents the expense capture for the 311 Call Center project (start up and build out).
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	This line represents the previous fiscal year balance for the 311 Call Center project.
Other Financing Uses	N/A

Airport Revenue Fund, Department Of Law

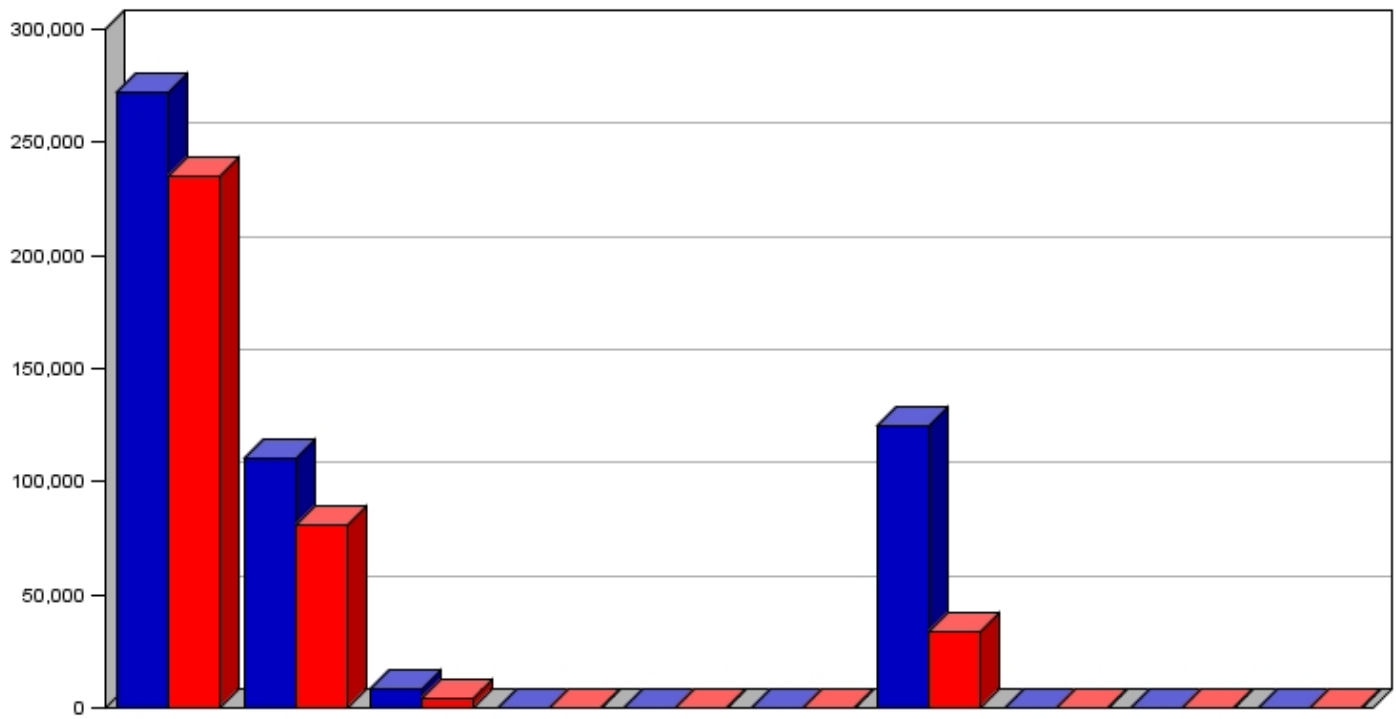


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	1,725,855	3,766,335	19,566	0	0	0	2,500	0	0	400,925
Total Projected Expenses	1,494,861	1,332,874	8,702	0	0	0	2,500	0	0	400,924

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$1,725,855	\$1,101,499	\$393,362	\$1,494,861	\$230,994	13.38%
Purchased / Contracted Services	\$3,766,335	\$1,044,775	\$288,099	\$1,332,874	\$2,433,460	64.61%
Supplies	\$19,566	\$8,702	\$0	\$8,702	\$10,864	55.53%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$2,500	\$1,279	\$1,220	\$2,500	\$0	0.01%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$400,925	\$0	\$400,924	\$400,924	\$0	0.00%
Expenses	\$5,915,180	\$2,156,254	\$1,083,606	\$3,239,860	\$2,675,320	45.23%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, the Department of Law had four (4) vacant positions.
Purchased / Contracted Services	Projected surplus due to lower than anticipated outside counsel expenses.
Supplies	Surplus due to lower than anticipated supply expenses.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	Projected to spend within budget.

Airport Revenue Fund, Department Of Finance

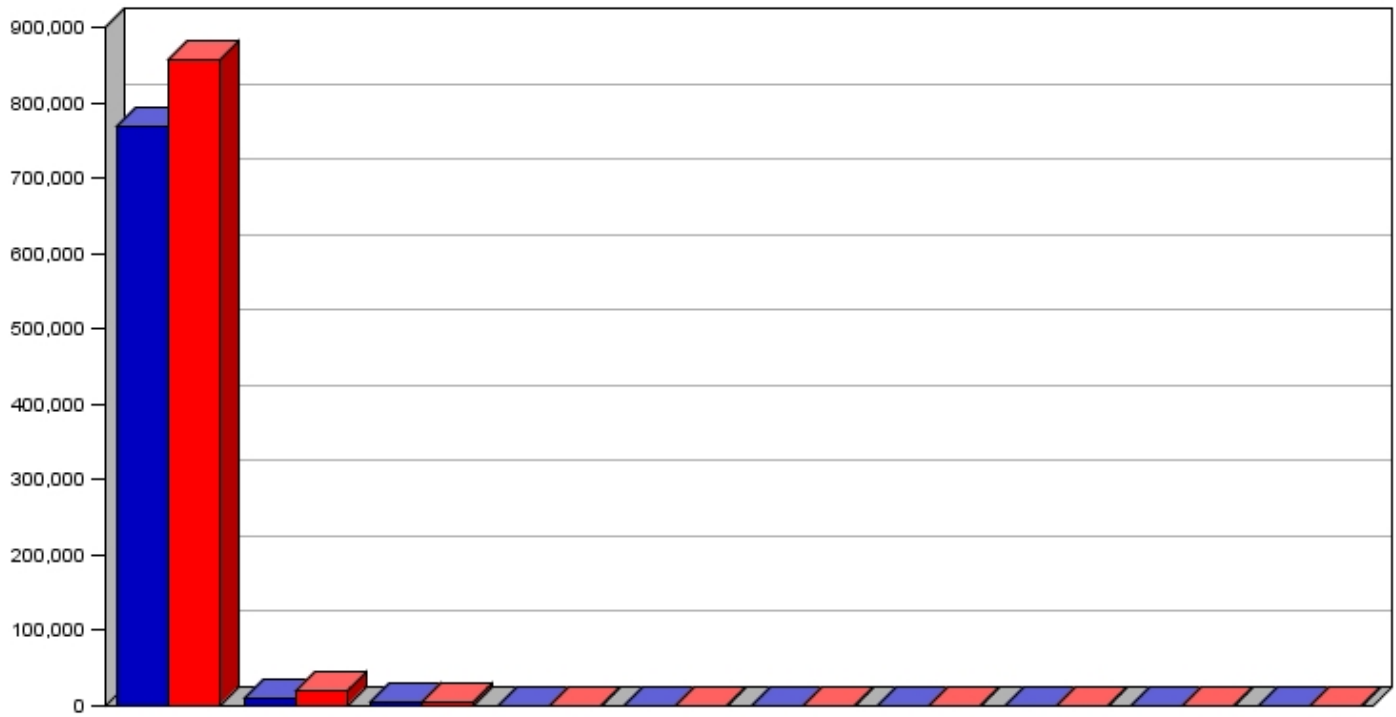


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	272,545	110,430	8,290	0	0	0	125,000	0	0	0
Total Projected Expenses	235,342	80,555	4,095	0	0	0	33,750	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$272,545	\$137,183	\$98,158	\$235,342	\$37,203	13.65%
Purchased / Contracted Services	\$110,430	\$53,442	\$27,114	\$80,555	\$29,875	27.05%
Supplies	\$8,290	\$230	\$3,866	\$4,095	\$4,195	50.60%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$125,000	\$2,500	\$31,250	\$33,750	\$91,250	73.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$516,265</b>	<b>\$193,354</b>	<b>\$160,388</b>	<b>\$353,742</b>	<b>\$162,523</b>	<b>31.48%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014 the department had one vacant position.
Purchased / Contracted Services	Trending decrease due to timing of invoices; projected to spend within budget.
Supplies	Projected to spend within budget due to cost containment initiative.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Trending decrease due to expenditures being managed in accordance to compensating bank balances.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Airport Revenue Fund, Department Of Procurement

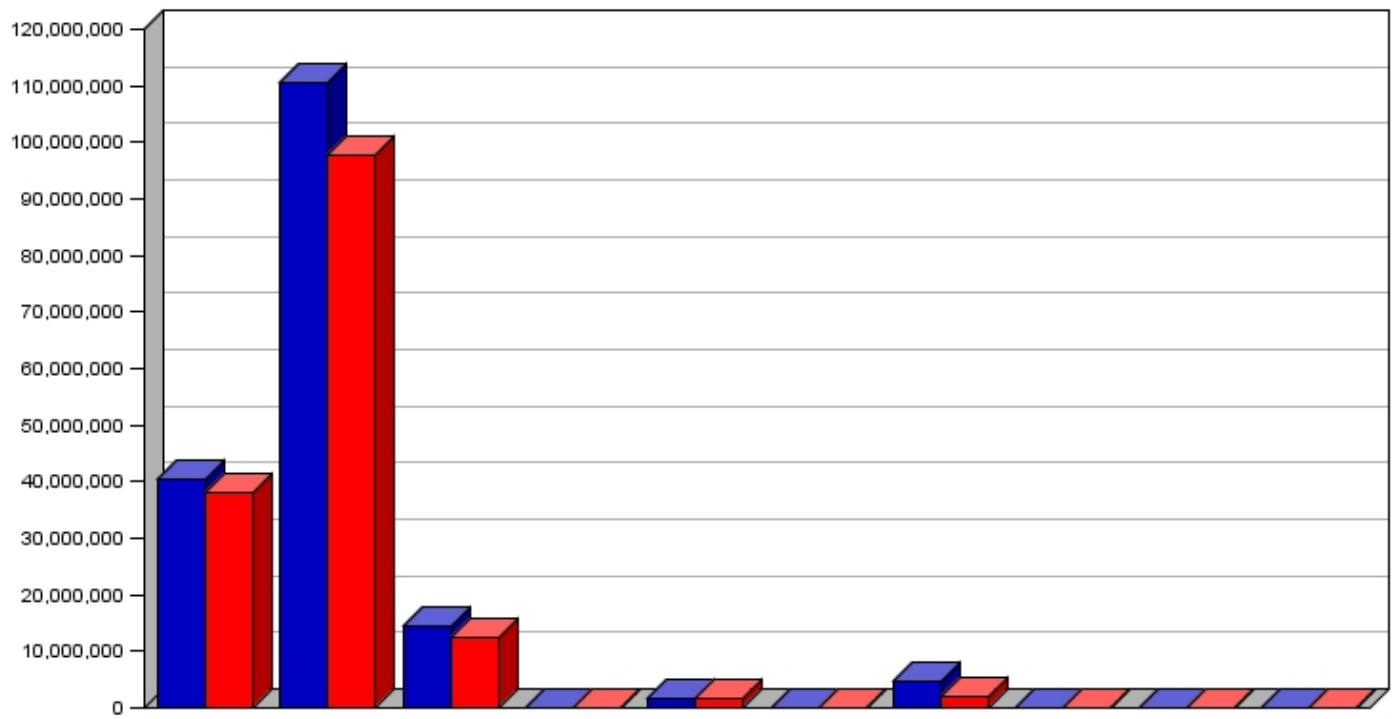


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	768,196	9,275	5,967	0	0	0	0	0	0	0
Total Projected Expenses	855,776	19,323	4,991	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$768,196	\$666,114	\$189,661	\$855,776	(\$87,580)	(11.40%)
Purchased / Contracted Services	\$9,275	\$13,318	\$6,005	\$19,323	(\$10,048)	(108.33%)
Supplies	\$5,967	\$4,019	\$972	\$4,991	\$976	16.36%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$783,438	\$683,451	\$196,638	\$880,089	(\$96,651)	(12.34%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014 the Department of Procurement had no vacancies. Increase due to unanticipated workers' compensation settlement of \$125,000.
Purchased / Contracted Services	Increase due to copier lease payments.
Supplies	Decrease due to reduced spending.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Airport Revenue Fund, Department Of Aviation



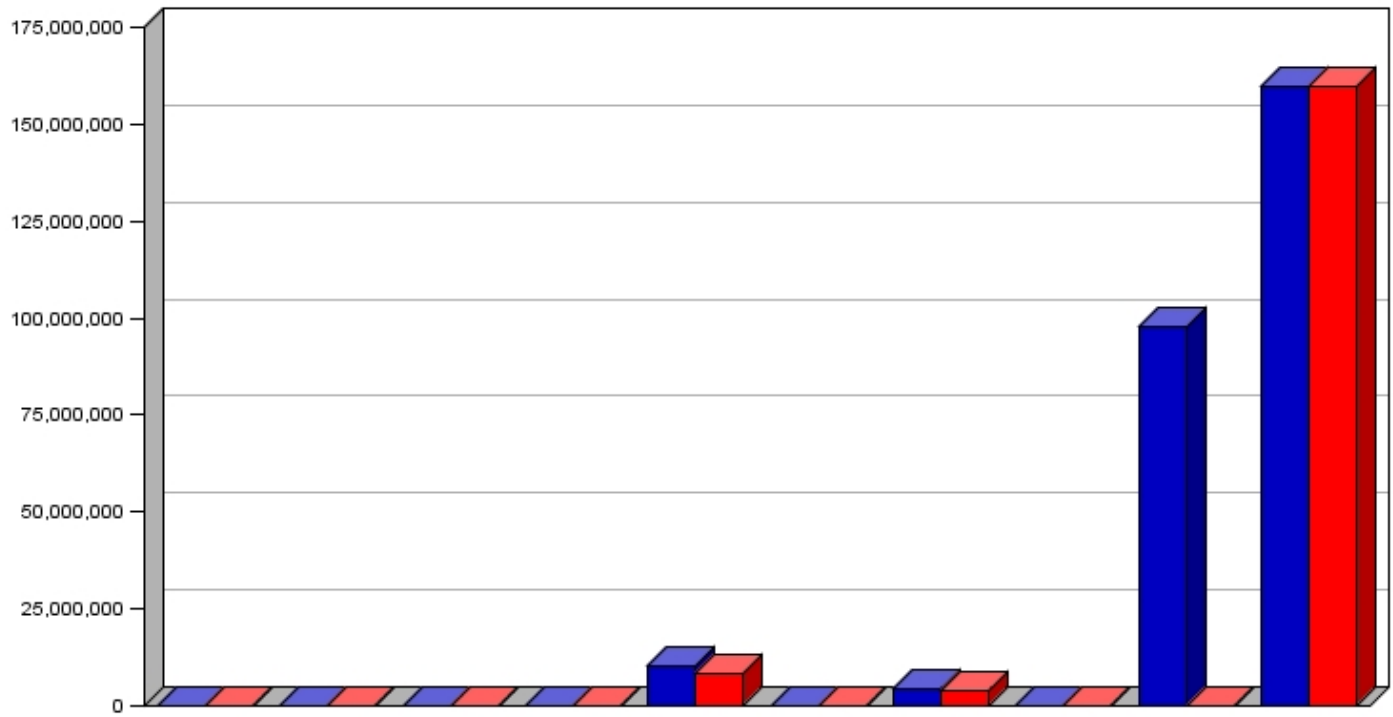
	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	40,387,614	110,669,826	14,475,481	128,500	1,689,771	0	4,848,536	0	2,129	0
Total Projected Expenses	37,981,389	97,692,227	12,570,318	56,811	1,666,503	0	1,898,413	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$40,387,614	\$27,621,567	\$10,359,822	\$37,981,389	\$2,406,225	5.96%
Purchased / Contracted Services	\$110,669,826	\$66,668,121	\$31,024,106	\$97,692,227	\$12,977,599	11.73%
Supplies	\$14,475,481	\$8,931,457	\$3,638,860	\$12,570,318	\$1,905,163	13.16%
Capital Outlays	\$128,500	\$56,811	\$0	\$56,811	\$71,689	55.79%
Interfund / Interdepartmental Charges	\$1,689,771	\$1,080,311	\$586,192	\$1,666,503	\$23,268	1.38%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$4,848,536	\$1,797,789	\$100,624	\$1,898,413	\$2,950,123	60.85%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$2,129	\$0	\$0	\$0	\$2,129	100.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$172,201,857</b>	<b>\$106,156,056</b>	<b>\$45,709,605</b>	<b>\$151,865,660</b>	<b>\$20,336,197</b>	<b>11.81%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014 The Department of Aviation had 75 vacant positions.
Purchased / Contracted Services	Variance mainly due to on-call services (companies on retainer) not being utilized and agreements rescheduled to next year.
Supplies	Variance is mainly due utility cost and services lower than anticipated and supplies needs based on poor weather conditions, such as the lack of rain effecting landscaping that did not materialize.
Capital Outlays	Variance due less capital outlays than anticipated.
Interfund / Interdepartmental Charges	Variance due to lower motor and fuel costs for repair & maintenance trending lower than anticipated.
Depreciation And Amortization	N/A
Other Costs	Variance due to favorable court decision on Aviation Property Tax Liability Case.
Debt Service	N/A
Conversion / Summary	Variance due to appropriations budgeted in Aviation General Manager department that should have been included in the overall reserves.
Other Financing Uses	N/A



Airport Revenue Fund, Non-Departmental

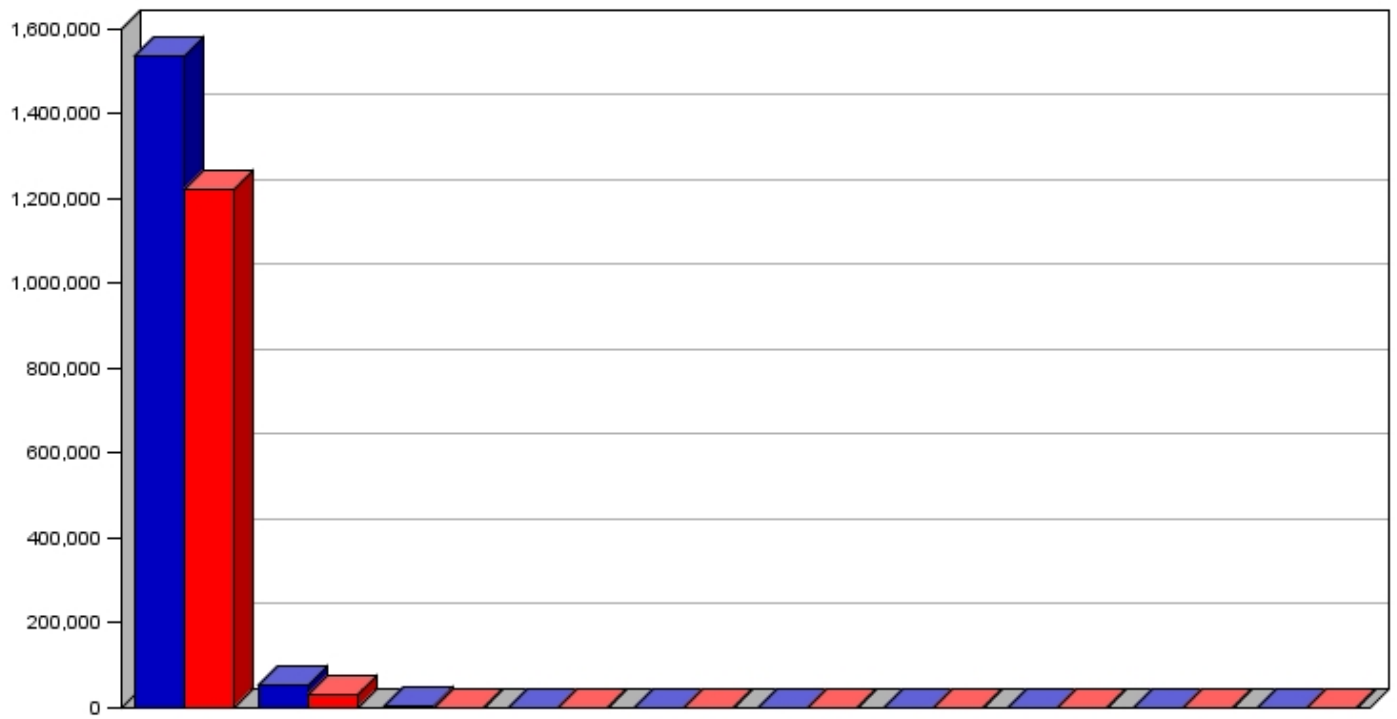


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	10,237,250	0	4,321,218	0	97,966,032	159,559,339
Total Projected Expenses	0	0	0	0	8,465,067	0	4,123,978	0	0	159,559,339

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$4,317,271	(\$4,317,271)	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$10,237,250	\$6,347,067	\$2,118,000	\$8,465,067	\$1,772,183	17.31%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$4,321,218	\$3,085,978	\$1,038,000	\$4,123,978	\$197,240	4.56%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$97,966,032	\$0	\$0	\$0	\$97,966,032	100.00%
Other Financing Uses	\$159,559,339	\$118,580,890	\$40,978,448	\$159,559,339	\$1	0.00%
Expenses	\$272,083,839	\$132,331,206	\$39,817,177	\$172,148,383	\$99,935,456	36.73%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	Actuals overstated due to prior year accrual, to be reversed in fourth quarter.
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Variance due to motor and fuel costs for repair & maintenance slightly lower than anticipated.
Depreciation And Amortization	N/A
Other Costs	Variance due to health care cost for retirees.
Debt Service	N/A
Conversion / Summary	Variance due to Budget reserves that will be utilized as needed.
Other Financing Uses	N/A

Airport Revenue Fund, Department Of Human Resources

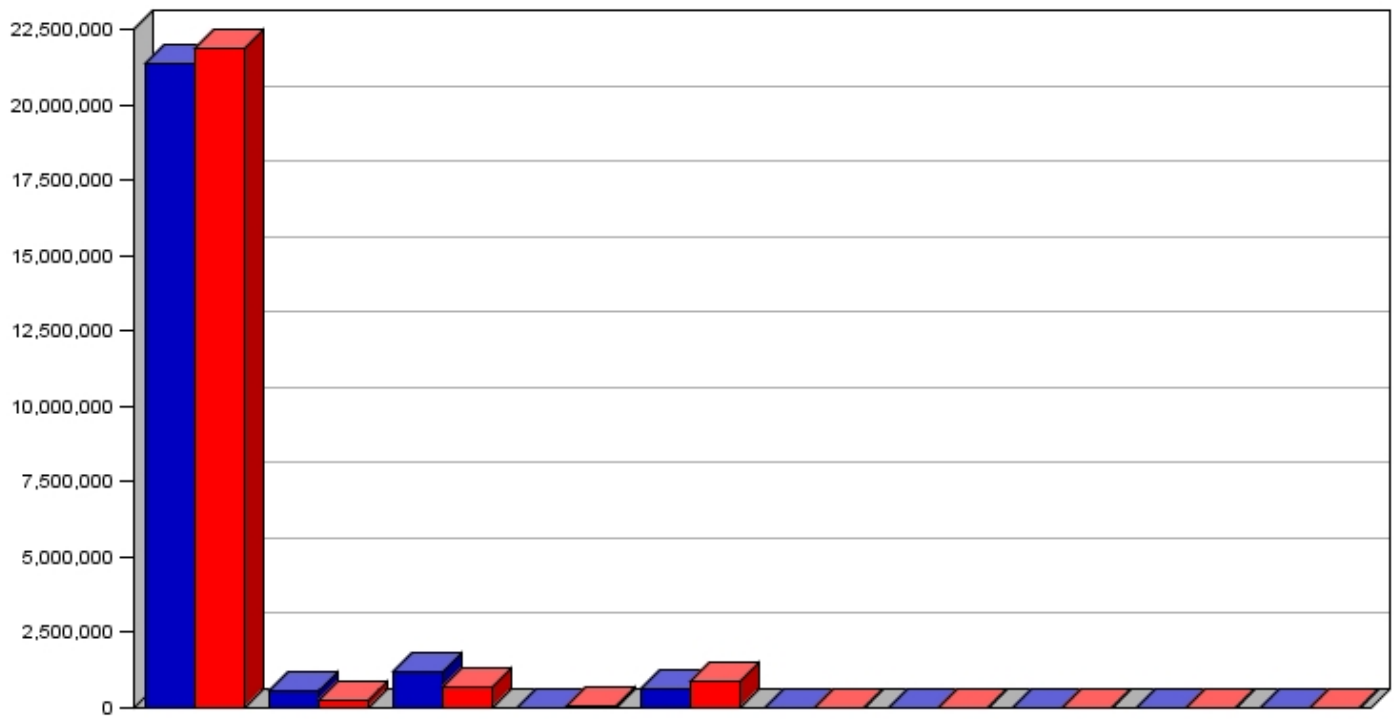


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	1,535,453	51,990	2,890	0	0	0	789	0	0	0
Total Projected Expenses	1,222,544	30,391	822	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$1,535,453	\$994,676	\$227,868	\$1,222,544	\$312,909	20.38%
Purchased / Contracted Services	\$51,990	\$9,630	\$20,761	\$30,391	\$21,599	41.54%
Supplies	\$2,890	\$0	\$822	\$822	\$2,068	71.55%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$789	\$0	\$0	\$0	\$789	100.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$1,591,122</b>	<b>\$1,004,306</b>	<b>\$249,452</b>	<b>\$1,253,757</b>	<b>\$337,365</b>	<b>21.20%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014 Department of Human Resources had eight vacant positions.
Purchased / Contracted Services	Decrease due to less than anticipated spending on employment related physicals.
Supplies	Decrease due to reduction in supply spending due to unfunded positions.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Decrease due to less than anticipated costs for business meetings.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Airport Revenue Fund, Department Of Fire Services

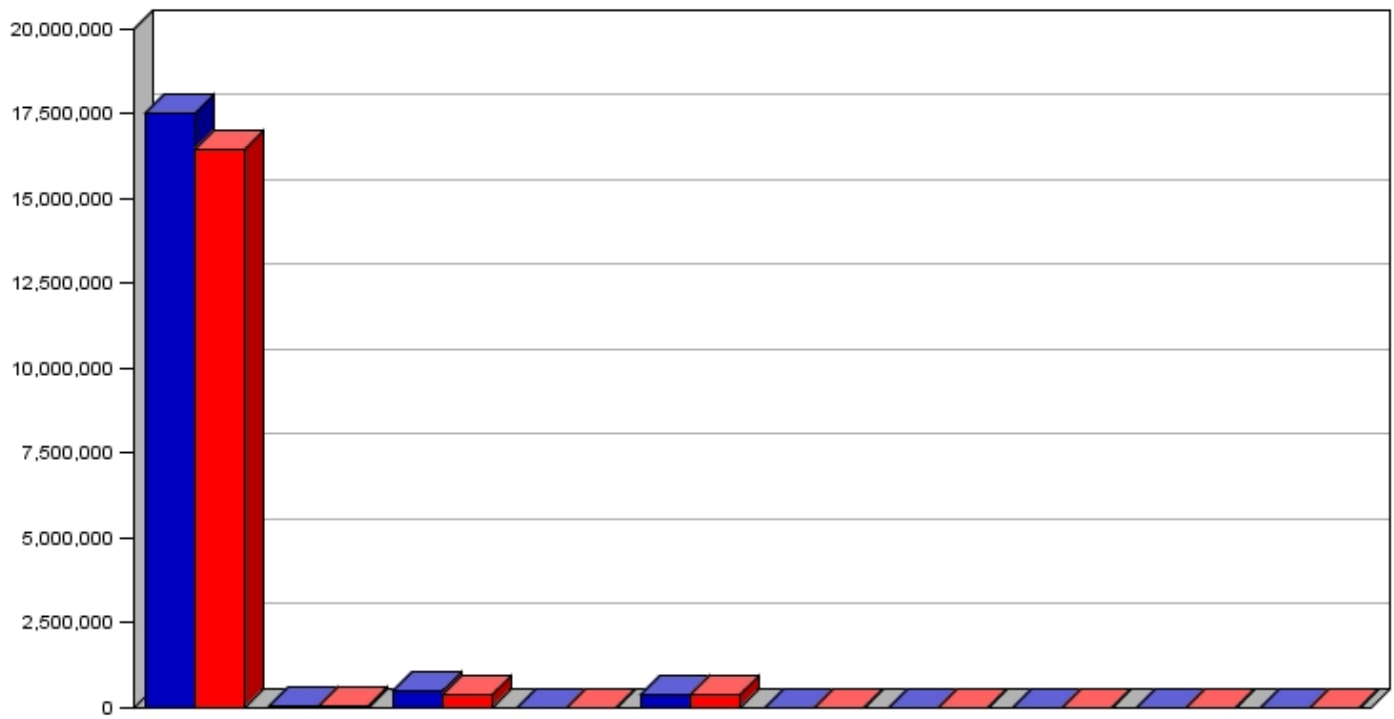


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	21,348,630	569,005	1,226,164	5,549	619,580	0	10,000	0	0	0
Total Projected Expenses	21,895,840	276,866	693,841	53,840	866,492	0	7,005	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$21,348,630	\$16,527,549	\$5,368,291	\$21,895,840	(\$547,210)	(2.56%)
Purchased / Contracted Services	\$569,005	\$210,743	\$66,123	\$276,866	\$292,139	51.34%
Supplies	\$1,226,164	\$448,228	\$245,613	\$693,841	\$532,323	43.41%
Capital Outlays	\$5,549	\$53,840	\$0	\$53,840	(\$48,291)	(870.26%)
Interfund / Interdepartmental Charges	\$619,580	\$662,666	\$203,825	\$866,492	(\$246,912)	(39.85%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$10,000	\$5,505	\$1,500	\$7,005	\$2,995	29.95%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$23,778,928	\$17,908,531	\$5,885,353	\$23,793,885	(\$14,957)	(0.06%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, there were 10 vacant positions; all vacancies were sworn. Projected deficit is due to vacation leave, FMLA, holiday staffing for extra assignments, and overtime costs related to Winter Storm 2014.
Purchased / Contracted Services	Projected surplus due to third party EMS billing services and contract for random drug testing expenses less than anticipated.
Supplies	Projected surplus due to utility costs less than anticipated.
Capital Outlays	Projected deficit due to purchase of Hydraulic Rescue Tools.
Interfund / Interdepartmental Charges	Projected deficit due to the increase in vehicle maintenance and repairs.
Depreciation And Amortization	N/A
Other Costs	Projected surplus due to meeting expense less than anticipated.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Airport Revenue Fund, Department Of Police Services

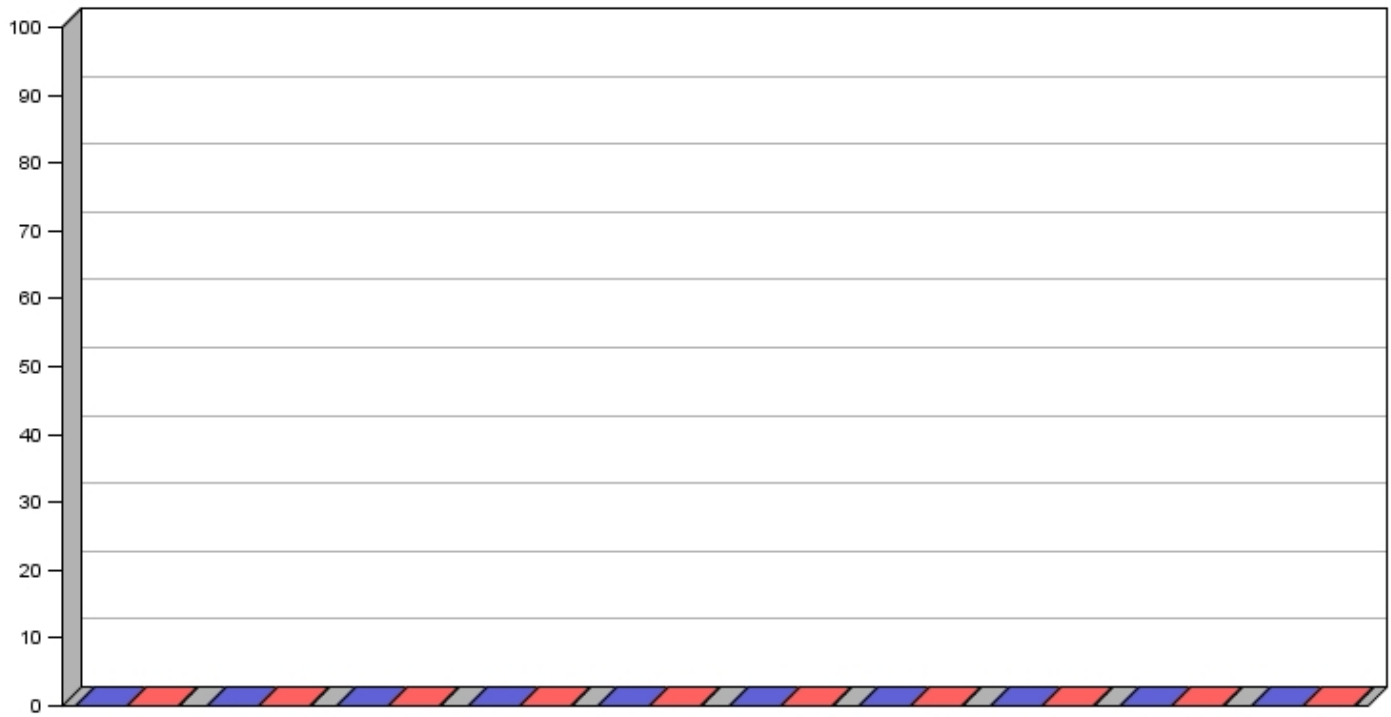


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	17,527,294	75,899	488,708	0	406,879	0	500	0	0	0
Total Projected Expenses	16,450,678	37,498	419,144	0	420,984	0	448	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$17,527,294	\$12,293,349	\$4,157,329	\$16,450,678	\$1,076,616	6.14%
Purchased / Contracted Services	\$75,899	\$29,569	\$7,929	\$37,498	\$38,401	50.59%
Supplies	\$488,708	\$319,070	\$100,074	\$419,144	\$69,564	14.23%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$406,879	\$312,216	\$108,769	\$420,984	(\$14,105)	(3.47%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$500	\$448	\$0	\$448	\$52	10.50%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$18,499,280	\$12,954,652	\$4,374,101	\$17,328,752	\$1,170,528	6.33%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, Aviation Police had 23 sworn and 4 civilian vacant positions.
Purchased / Contracted Services	Variance is due to less cost for veterinarian services.
Supplies	Variance is due to the timing of invoices and less supplies anticipated.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Deficit is due to maintenance and repair more than anticipated.
Depreciation And Amortization	N/A
Other Costs	Variance is due to less food cost for police alert meetings.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Airport Revenue Fund, Dept Of Planning & Community Development

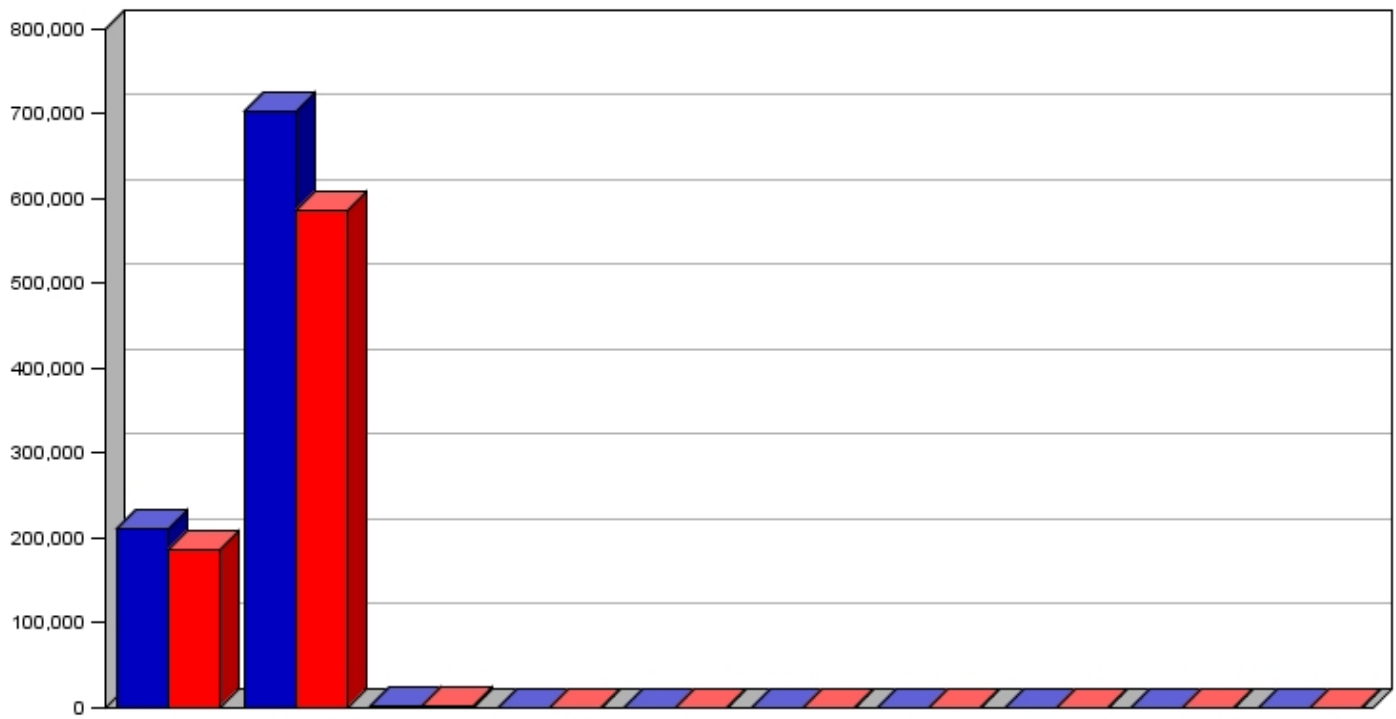


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	0	0	0	0	0	0
Total Projected Expenses	0	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$21,132	(\$21,132)	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$0	\$21,132	(\$21,132)	\$0	\$0	0.00%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Actuals posted incorrectly to department/organization. Adjustment will be made in 4th quarter.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Airport Revenue Fund, Department Of Audit



	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	210,574	703,622	1,880	0	0	0	500	0	0	0
Total Projected Expenses	186,255	586,034	1,409	0	0	0	250	0	0	0

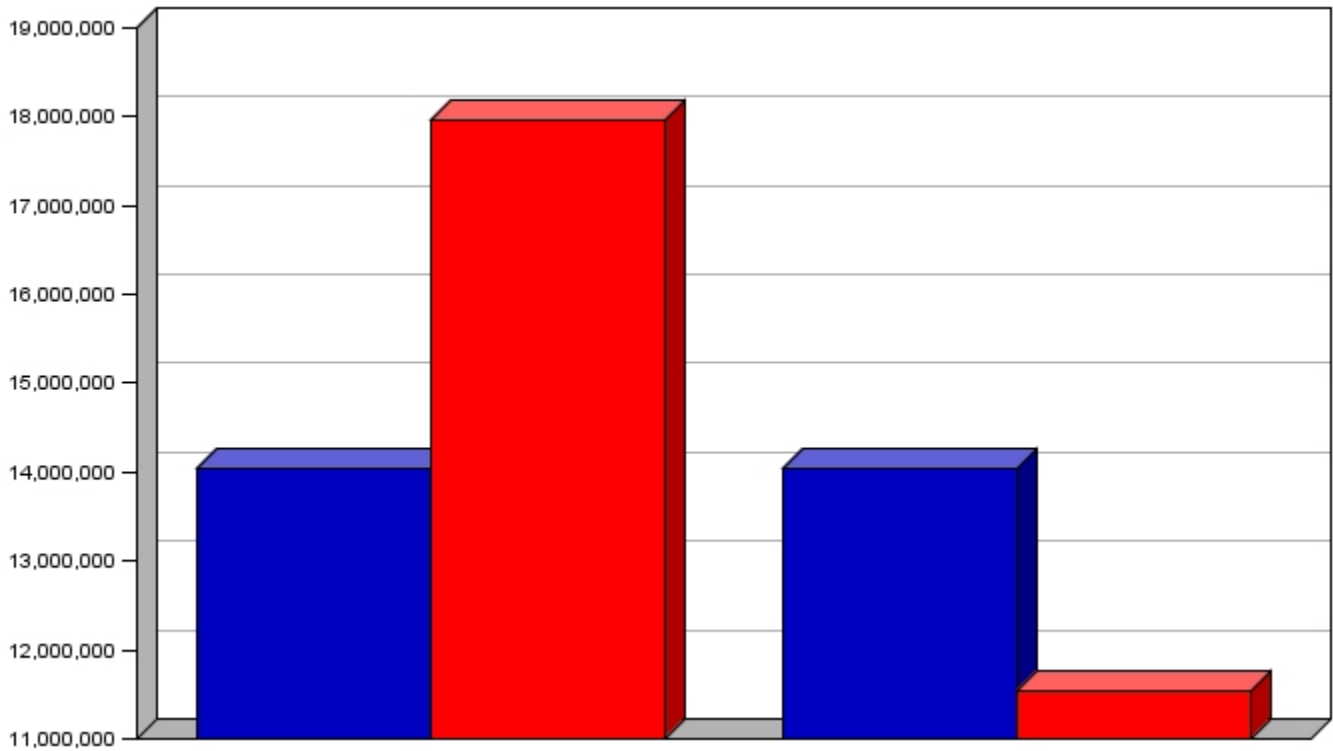
Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$210,574	\$135,209	\$51,046	\$186,255	\$24,319	11.55%
Purchased / Contracted Services	\$703,622	\$250,357	\$335,677	\$586,034	\$117,588	16.71%
Supplies	\$1,880	\$1,229	\$180	\$1,409	\$471	25.07%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$500	\$183	\$67	\$250	\$250	49.95%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$916,576</b>	<b>\$386,978</b>	<b>\$386,970</b>	<b>\$773,948</b>	<b>\$142,628</b>	<b>15.56%</b>

Expenditure Category

Variance Explanation

Personnel Services And Employee Benefits	As of March 31, 2014, the City Auditor's Office had one full time vacant position; the recruitment of this position is ongoing. There is one vacant permanent part-time position and the department is currently using the salary savings to fund interns.
Purchased / Contracted Services	Spending budget as needed based on timing of invoices.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

**Building Permits Fund  
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
<span style="color: blue;">■</span> FY14 COA Funding Budget	14,037,018	14,037,018
<span style="color: red;">■</span> FY14 Projection	17,953,213	11,537,286

Account	Actual Y-T-D(Mar) FY12	Actual Y-T-D(Mar) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Mar) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$7,541,799	\$12,724,565	\$14,037,018	\$16,060,308	\$17,953,213	\$3,916,195	27.90%
Expenses	\$2,950,825	\$4,296,926	\$14,037,018	\$7,115,548	\$11,537,286	\$2,499,732	17.81%
Surplus (Deficit)	\$4,590,974	\$8,427,638	\$0	\$8,944,760	\$6,415,927	\$6,415,927	N/A

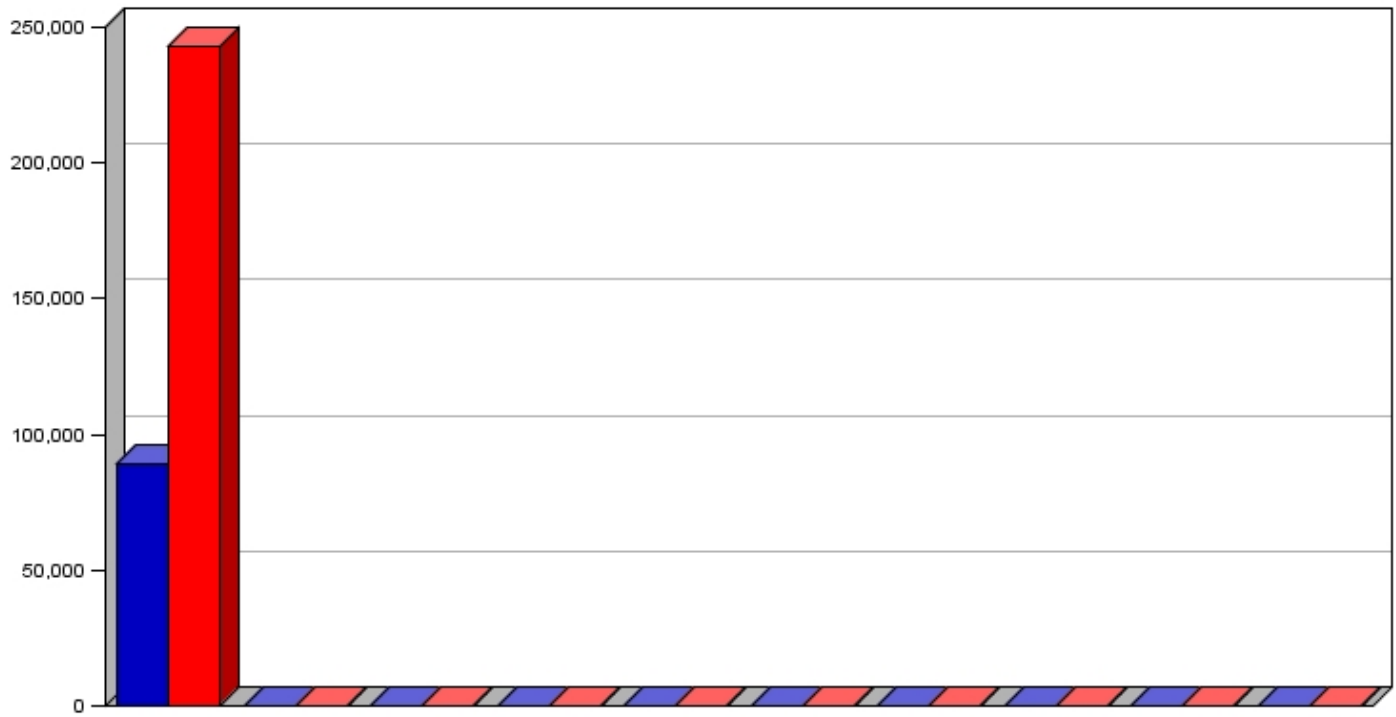
Major Revenue Variances:

As of March 31, 2014, Building Permits Fund expects to generate more revenue than anticipated due to the increase in the number of permits issued and inspections performed.

Major Expenditure Variances:

As of March 31, 2014, Building Permits Fund is slightly over due to an increase related to Department of Technology and 311 Build-Out which offset by 29 vacant positions.

Building Permits Fund, Executive Offices



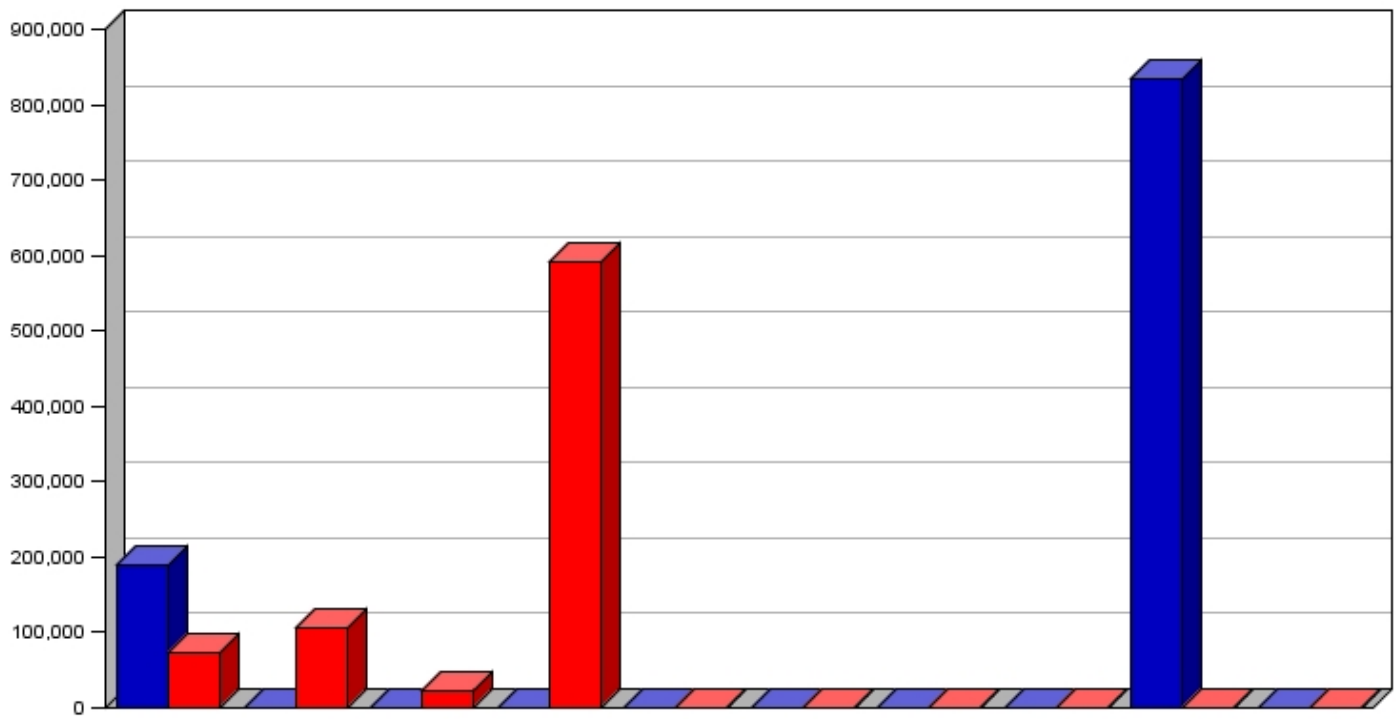
	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	89,192	0	0	0	0	0	0	0	0	0
Total Projected Expenses	242,904	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$89,192	\$282,953	(\$40,049)	\$242,904	(\$153,712)	(172.34%)
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$89,192	\$282,953	(\$40,049)	\$242,904	(\$153,712)	(172.34%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Variance due to two positions being incorrectly funded out of extra-help accounts. Unexpected increase in overtime due to two snow storms.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A



Building Permits Fund, Department Of Information Technology

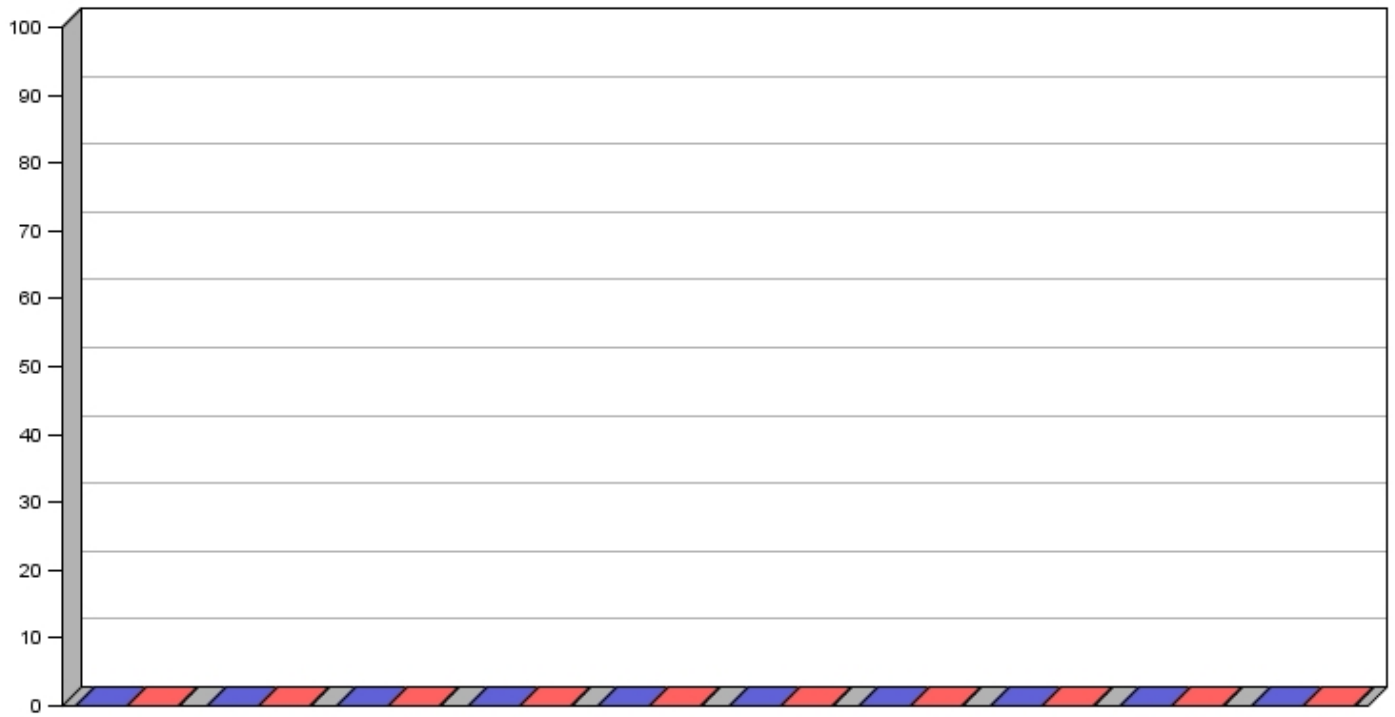


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	190,162	0	0	0	0	0	0	0	835,075	0
Total Projected Expenses	72,517	106,452	23,463	592,054	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$190,162	\$30,590	\$41,927	\$72,517	\$117,645	61.87%
Purchased / Contracted Services	\$0	\$13,551	\$92,900	\$106,452	(\$106,452)	0.00%
Supplies	\$0	\$23,463	\$0	\$23,463	(\$23,463)	0.00%
Capital Outlays	\$0	\$448,429	\$143,625	\$592,054	(\$592,054)	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$835,075	\$0	\$0	\$0	\$835,075	100.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$1,025,237</b>	<b>\$516,034</b>	<b>\$278,453</b>	<b>\$794,486</b>	<b>\$230,751</b>	<b>22.51%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, there were five split-funded vacant positions; two for GIS and three for 311 Call Center. Projected surplus due to timing of filling vacancies.
Purchased / Contracted Services	This line represents the expense capture for the 311 Call Center project (start up and build out).
Supplies	This line represents the expense capture for the 311 Call Center project (start up and build out).
Capital Outlays	This line represents the expense capture for the 311 Call Center project (start up and build out).
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	This line represents the previous fiscal year balance for the 311 Call Center project.
Other Financing Uses	N/A

Building Permits Fund, Department Of Public Works

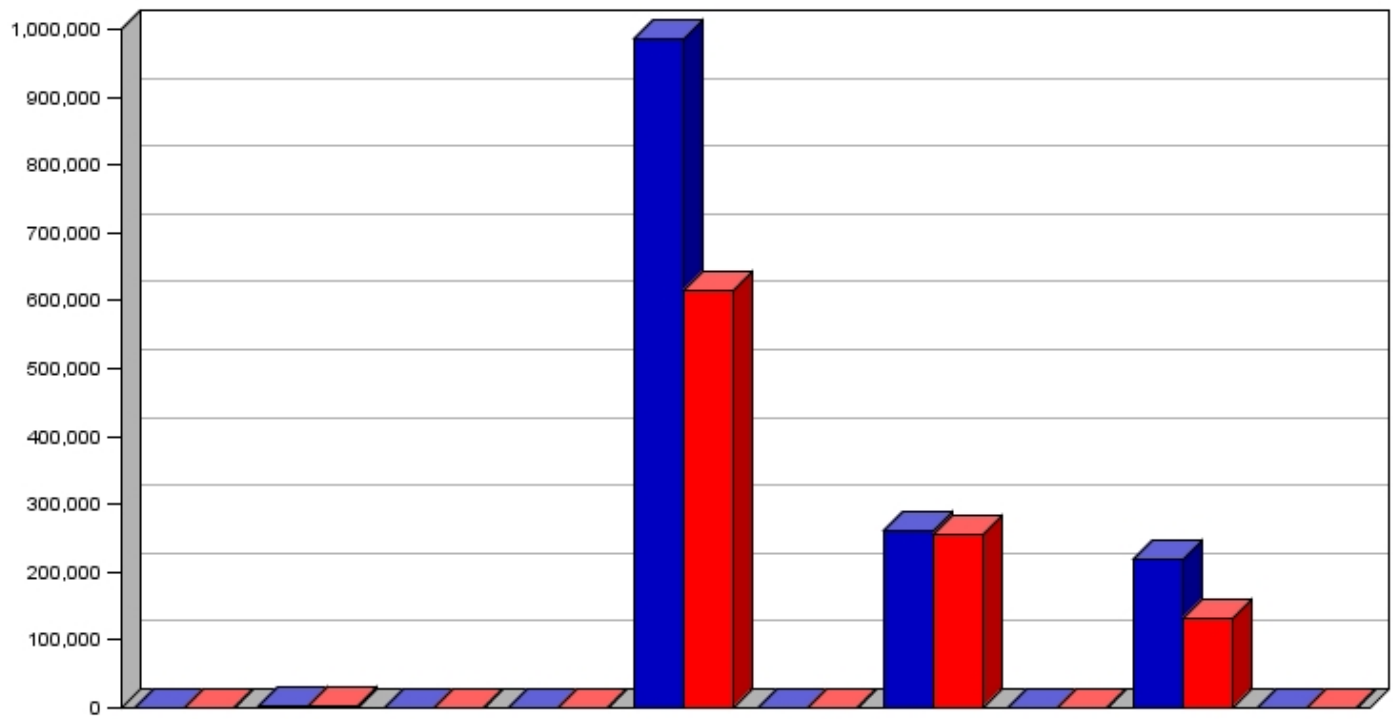


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	0	0	0	0	0	0
Total Projected Expenses	0	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$147	(\$147)	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$0	\$147	(\$147)	\$0	\$0	0.00%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Actuals posted incorrectly to department/organization. Adjustment will be made in 4th quarter.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Building Permits Fund, Non-Departmental

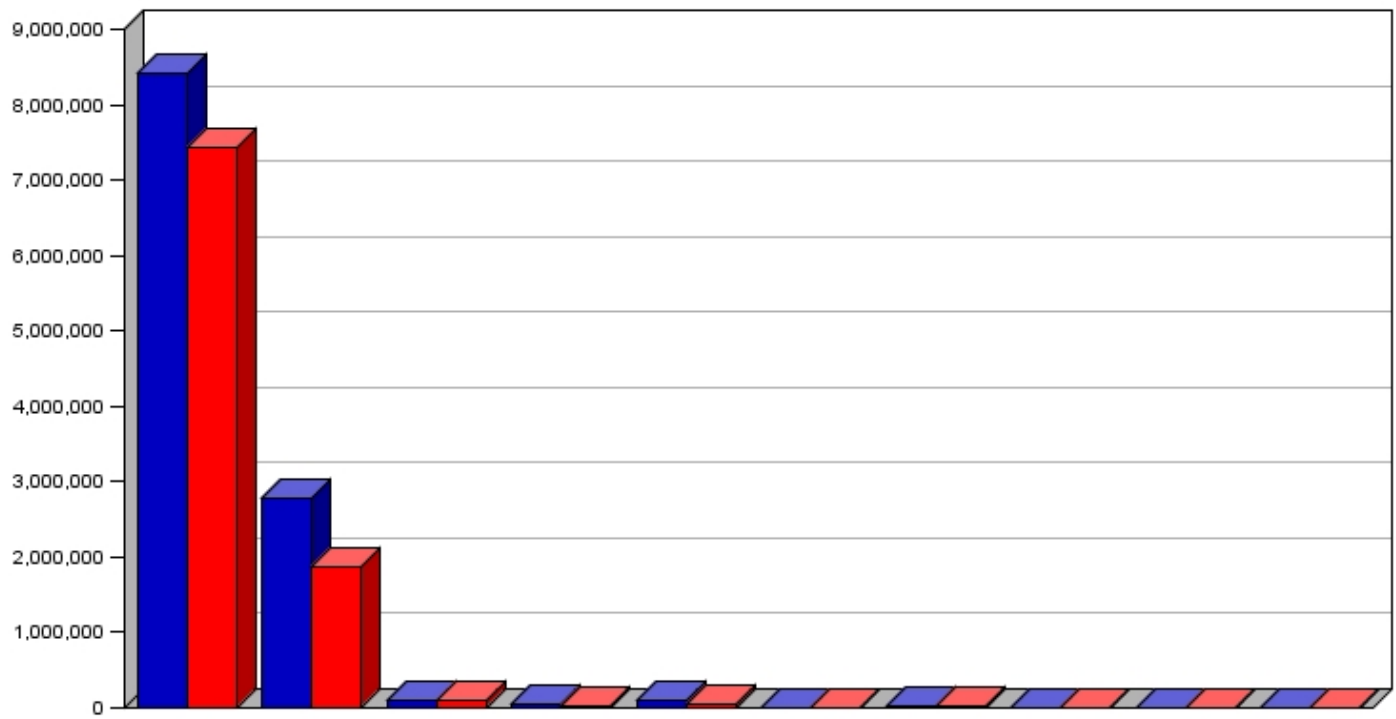


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	2,520	0	0	985,440	0	261,758	0	219,750	0
Total Projected Expenses	0	2,520	0	0	615,390	0	255,227	0	132,725	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$2,520	\$0	\$2,520	\$2,520	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$985,440	\$184,004	\$431,386	\$615,390	\$370,050	37.55%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$261,758	\$215,426	\$39,801	\$255,227	\$6,531	2.50%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$219,750	\$0	\$132,725	\$132,725	\$87,025	39.60%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$1,469,468</b>	<b>\$399,430</b>	<b>\$606,432</b>	<b>\$1,005,862</b>	<b>\$463,606</b>	<b>31.55%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Variance is due to monthly indirect cost allocations lower than anticipated.
Depreciation And Amortization	N/A
Other Costs	Variance is due to retiree pension and health cost lower than anticipated.
Debt Service	N/A
Conversion / Summary	Variance due to budgeted reserves that will be utilized as needed.
Other Financing Uses	N/A

Building Permits Fund, Dept Of Planning & Community Development

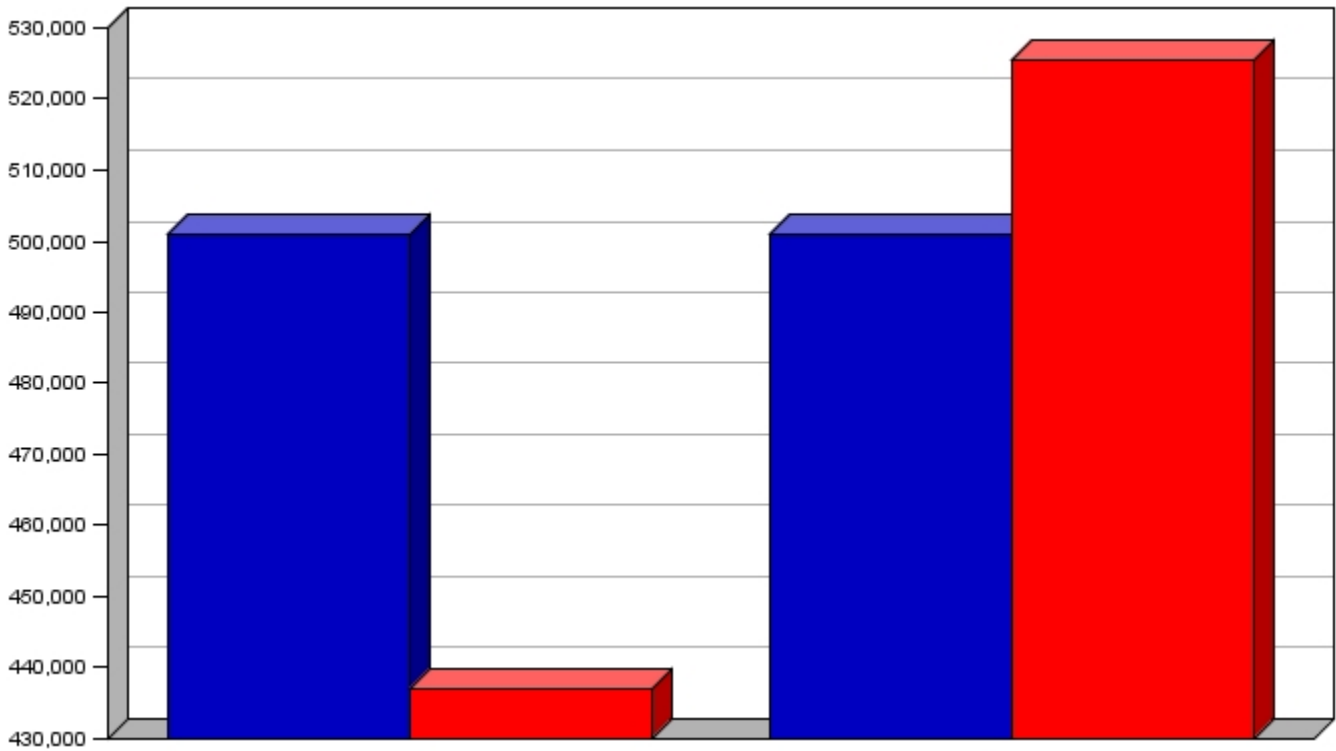


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	8,413,106	2,769,551	108,630	40,000	108,092	0	13,742	0	0	0
Total Projected Expenses	7,435,180	1,882,587	98,294	25,200	38,981	0	13,791	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$8,413,106	\$4,904,290	\$2,530,890	\$7,435,180	\$977,925	11.62%
Purchased / Contracted Services	\$2,769,551	\$302,194	\$1,580,393	\$1,882,587	\$886,964	32.03%
Supplies	\$108,630	\$54,598	\$43,696	\$98,294	\$10,336	9.52%
Capital Outlays	\$40,000	\$642,252	(\$617,052)	\$25,200	\$14,800	37.00%
Interfund / Interdepartmental Charges	\$108,092	\$3,024	\$35,957	\$38,981	\$69,111	63.94%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$13,742	\$10,626	\$3,165	\$13,791	(\$49)	(0.35%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$11,453,121</b>	<b>\$5,916,984</b>	<b>\$3,577,049</b>	<b>\$9,494,033</b>	<b>\$1,959,088</b>	<b>17.11%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, the Department of Planning and Community Development had 24 vacant positions.
Purchased / Contracted Services	This \$886K surplus is attributed to the funding allocated for contract services. The office anticipates utilizing the balance for Accela and the Zoning Ordinance Re-Write.
Supplies	Funding for general office supplies will be utilized as budgeted for hiring staff.
Capital Outlays	Funding for computers will be utilized as budgeted for hiring staff.
Interfund / Interdepartmental Charges	Variance is attributed to Motor Vehicle expenses for the Office of Buildings.
Depreciation And Amortization	N/A
Other Costs	Cost of Refunds will be utilized as budgeted.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

**Parks Facilities Revenue Fund  
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
FY14 COA Funding Budget	500,977	500,977
FY14 Projection	437,113	525,417

Account	Actual Y-T-D(Mar) FY12	Actual Y-T-D(Mar) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Mar) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$336,675	\$306,609	\$500,977	\$327,835	\$437,113	(\$63,864)	(12.75%)
Expenses	\$290,442	\$307,650	\$500,977	\$376,338	\$525,417	(\$24,440)	(4.88%)
Surplus (Deficit)	\$46,232	(\$1,041)	\$0	(\$48,503)	(\$88,304)	(\$88,304)	N/A

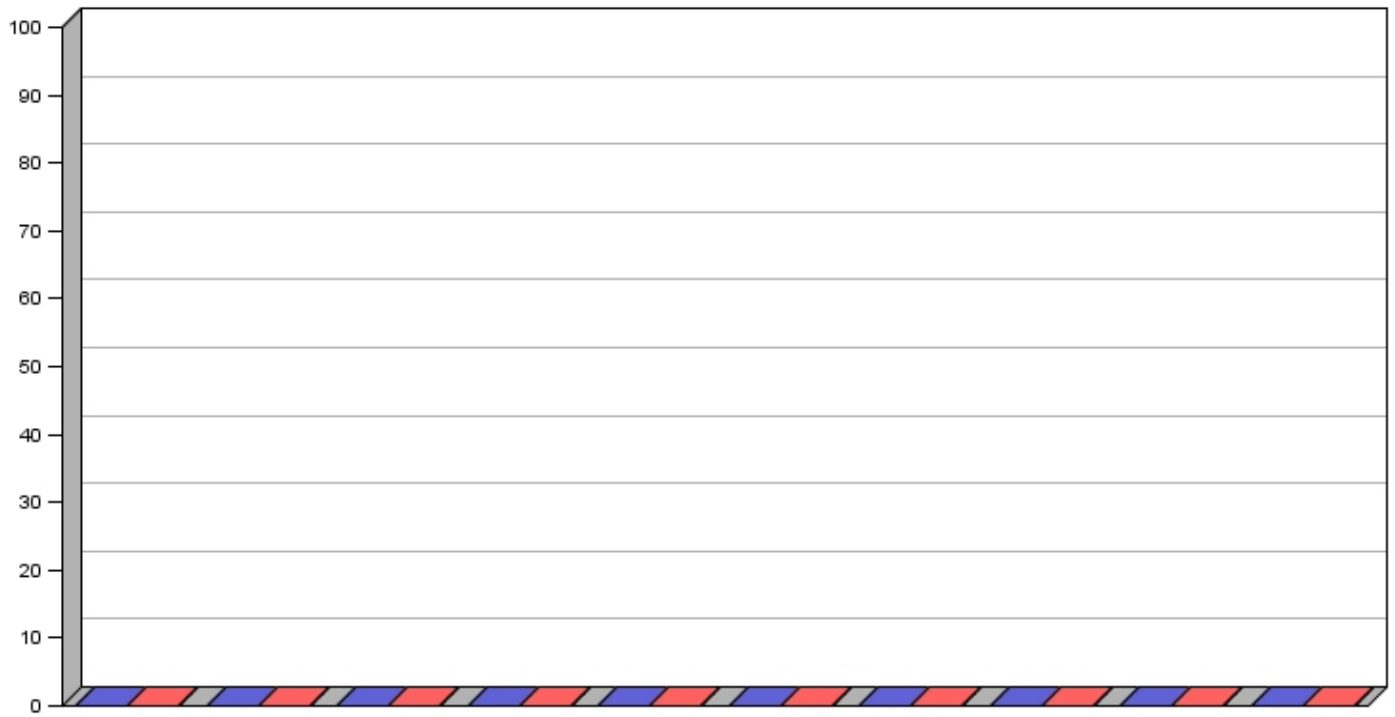
Major Revenue Variances:

As of March 31, 2014, the department project revenues to be less than anticipated.

Major Expenditure Variances:

The department has been spending conservatively. The variance in purchased / contract service is due to contract service more than anticipated.

Parks Facilities Revenue Fund, Executive Offices

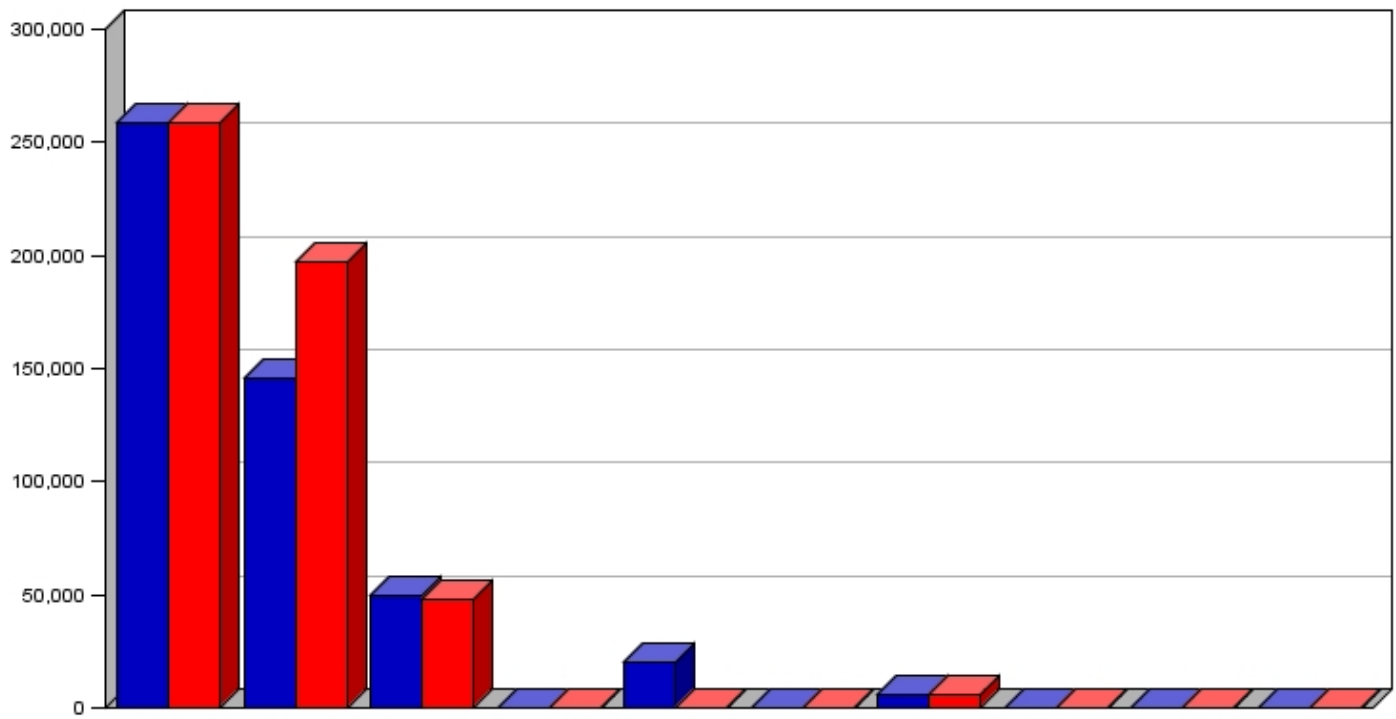


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	0	0	0	0	0	0
Total Projected Expenses	0	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$39,214	(\$39,215)	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$0	\$39,214	(\$39,215)	\$0	\$0	0.00%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Incorrect personnel allocation. Reversal to operating and trust fund to occur in FY14.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Parks Facilities Revenue Fund, Dept Of Parks & Recreation

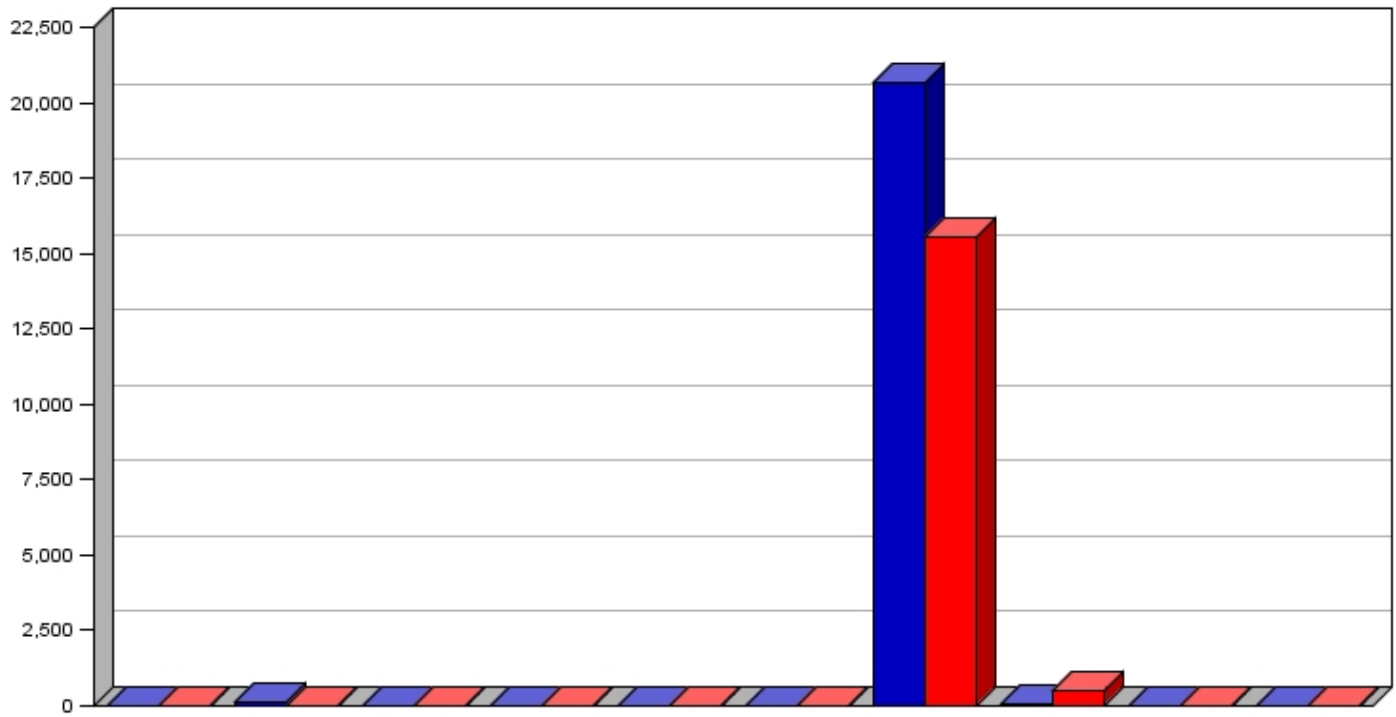


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	258,300	146,015	49,786	0	20,000	0	6,000	0	0	0
Total Projected Expenses	258,422	197,327	48,126	0	0	0	5,512	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$258,300	\$175,851	\$82,571	\$258,422	(\$122)	(0.05%)
Purchased / Contracted Services	\$146,015	\$111,567	\$85,760	\$197,327	(\$51,312)	(35.14%)
Supplies	\$49,786	\$33,376	\$14,750	\$48,126	\$1,660	3.33%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$20,000	\$0	\$0	\$0	\$20,000	100.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$6,000	\$4,778	\$734	\$5,512	\$488	8.13%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$480,101</b>	<b>\$325,572</b>	<b>\$183,815</b>	<b>\$509,387</b>	<b>(\$29,286)</b>	<b>(6.10%)</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, Atlanta Cyclorama (Park Facilities Fund) had no vacant positions.
Purchased / Contracted Services	Variance attributed to contract services more than anticipated.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Variance due to indirect cost was not charged.
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Parks Facilities Revenue Fund, Non-Departmental



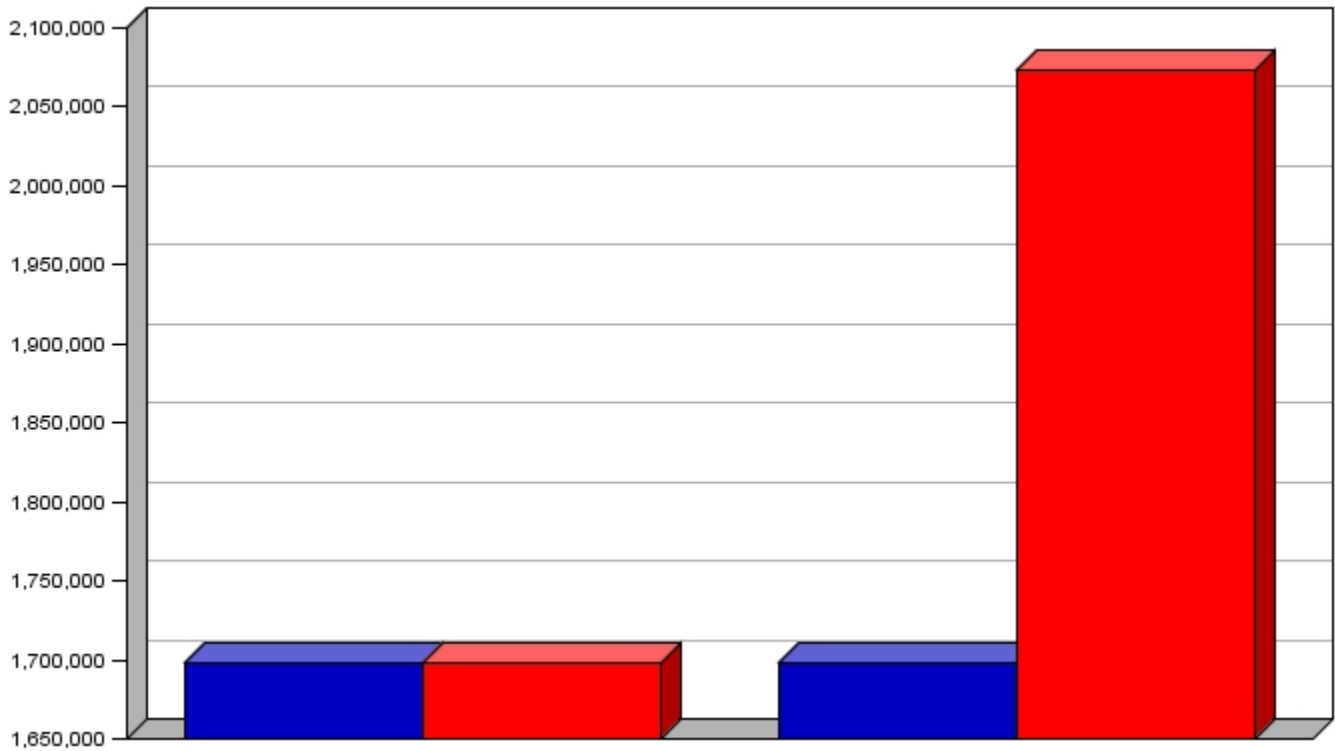
	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	120	0	0	0	0	20,689	67	0	0
Total Projected Expenses	0	0	0	0	0	0	15,551	480	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$120	(\$590)	\$590	\$0	\$120	100.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$20,689	\$11,662	\$3,889	\$15,551	\$5,138	24.83%
Debt Service	\$67	\$480	\$0	\$480	(\$413)	(616.42%)
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$20,876</b>	<b>\$11,552</b>	<b>\$4,479</b>	<b>\$16,031</b>	<b>\$4,845</b>	<b>23.21%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	Variance is due to 60-day accrual to be reversed by the end of year.
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Variance is due to retiree life and health costs less than anticipated.
Debt Service	Variance is due to allocable interest more than anticipated.
Conversion / Summary	N/A
Other Financing Uses	N/A



Civic Center Revenue Fund  
BUDGET VARIANCE ANALYSIS AND PROJECTION



	Revenues	Expenses
FY14 COA Funding Budget	1,697,611	1,697,611
FY14 Projection	1,697,611	2,073,761

Account	Actual Y-T-D(Mar) FY12	Actual Y-T-D(Mar) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Mar) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$872,070	\$666,163	\$1,697,611	\$1,029,276	\$1,697,611	\$0	0.00%
Expenses	\$1,271,007	\$1,244,258	\$1,697,611	\$1,466,635	\$2,073,761	(\$376,150)	(22.16%)
Surplus (Deficit)	(\$398,937)	(\$578,095)	\$0	(\$437,359)	(\$376,151)	(\$376,151)	N/A

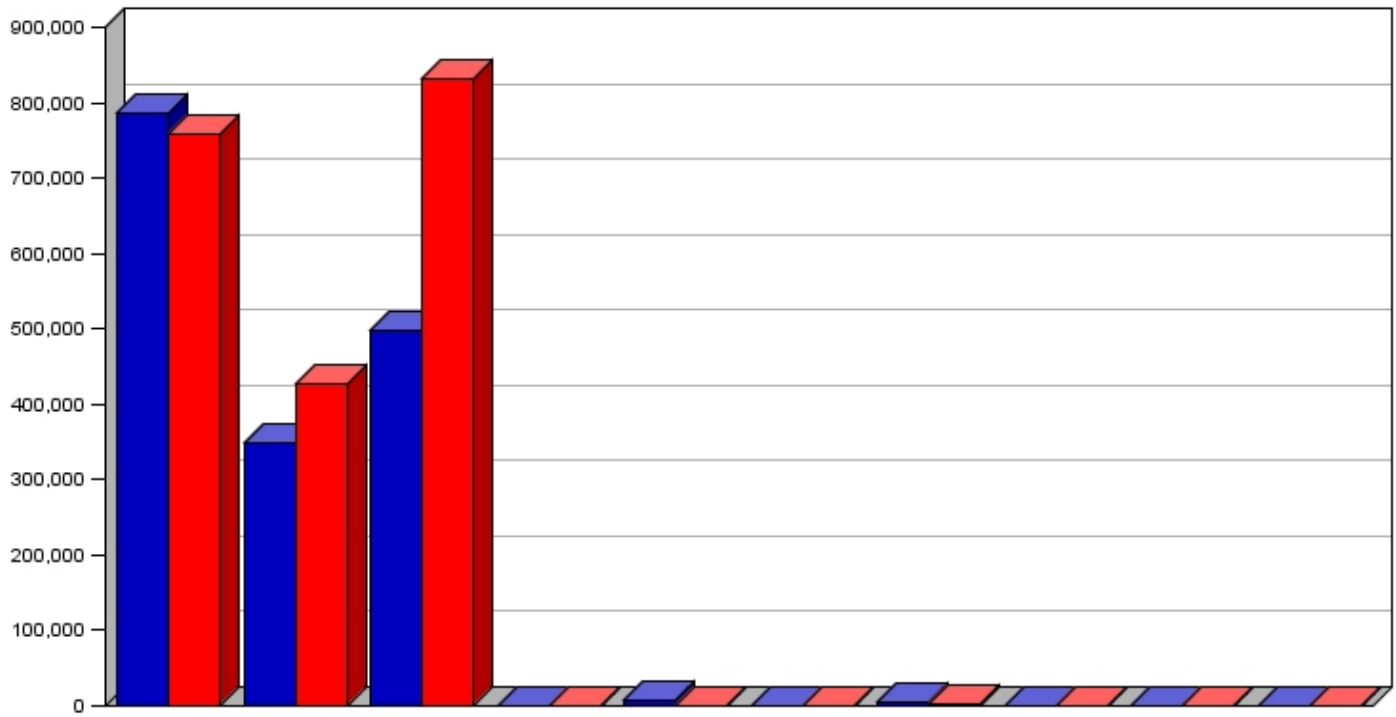
Major Revenue Variances:

Revenue projections are based on bookings through March 31, 2014.

Major Expenditure Variances:

Expenditure projections have increased due to electricity expense more than anticipated.

Civic Center Revenue Fund, Dept Of Parks & Recreation

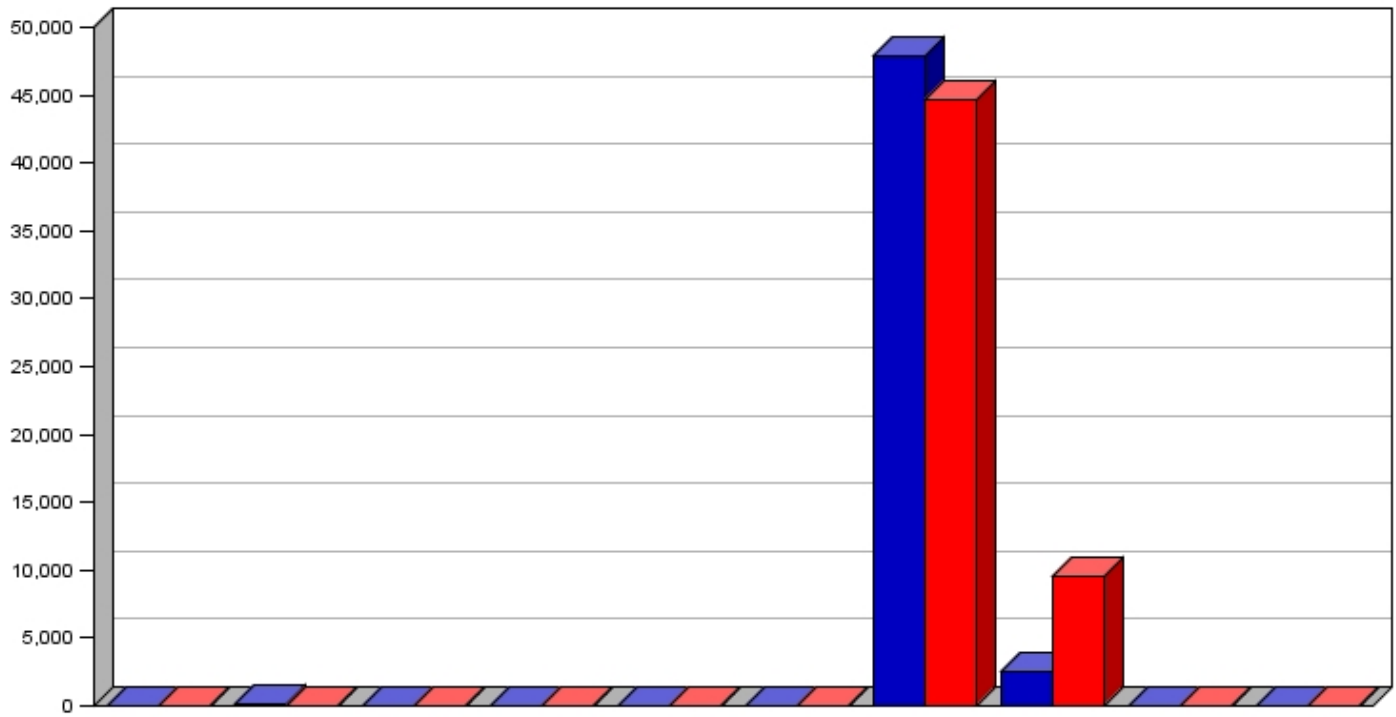


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	786,685	349,251	497,637	0	7,771	0	5,768	0	0	0
Total Projected Expenses	757,410	426,128	832,542	0	297	0	3,283	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$786,685	\$561,949	\$195,461	\$757,410	\$29,275	3.72%
Purchased / Contracted Services	\$349,251	\$317,074	\$109,053	\$426,128	(\$76,877)	(22.01%)
Supplies	\$497,637	\$545,483	\$287,059	\$832,542	(\$334,905)	(67.30%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$7,771	\$0	\$297	\$297	\$7,474	96.18%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$5,768	\$857	\$2,427	\$3,283	\$2,485	43.08%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$1,647,112</b>	<b>\$1,425,364</b>	<b>\$594,297</b>	<b>\$2,019,660</b>	<b>(\$372,548)</b>	<b>(22.62%)</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, there was one vacant position.
Purchased / Contracted Services	Deficit due to insufficient funding for contracted services.
Supplies	Supplies variance is due to fluctuating utility expenses.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Variance due to administrative fee for indirect cost will not be charged this fiscal year.
Depreciation And Amortization	N/A
Other Costs	Variance attributed to projected refunds and credit card charges.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Civic Center Revenue Fund, Non-Departmental

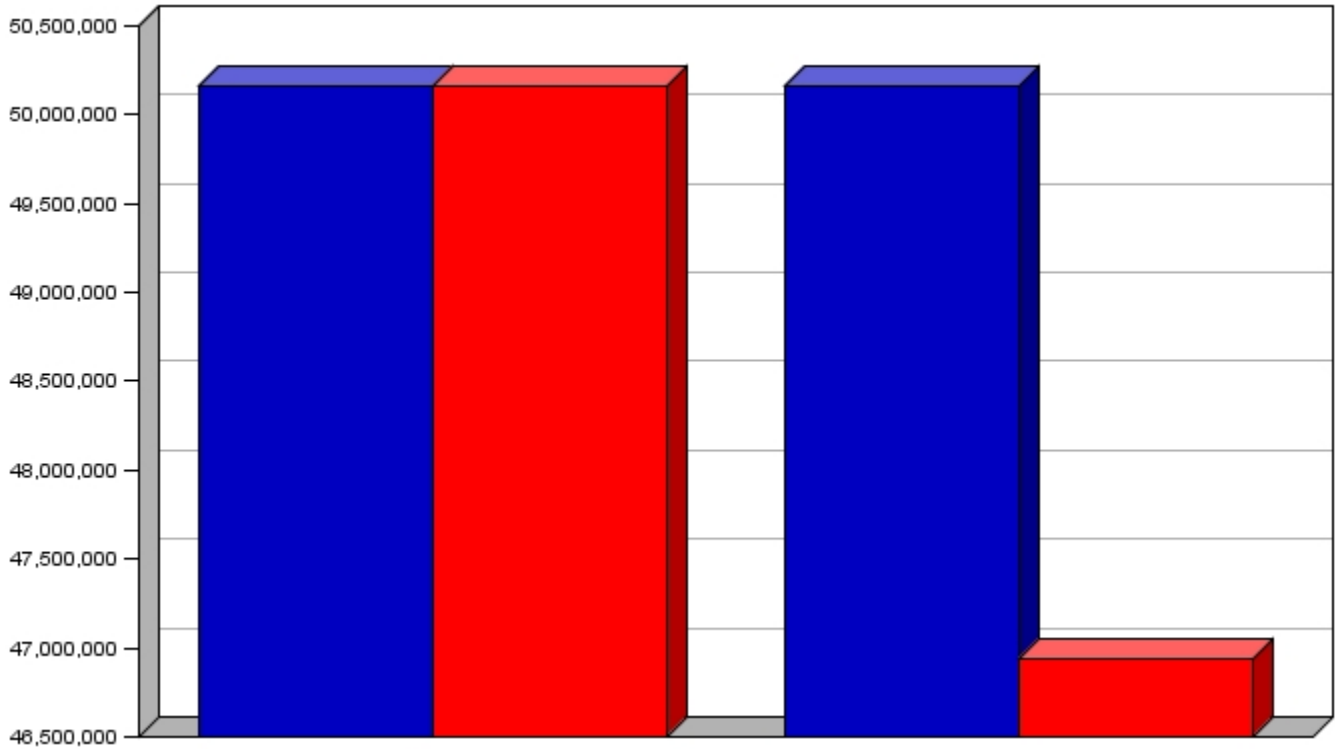


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	113	0	0	0	0	47,844	2,542	0	0
Total Projected Expenses	0	0	0	0	0	0	44,600	9,501	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$113	(\$1,678)	\$1,678	\$0	\$113	100.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$47,844	\$33,448	\$11,152	\$44,600	\$3,244	6.78%
Debt Service	\$2,542	\$9,501	\$0	\$9,501	(\$6,959)	(273.77%)
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$50,499</b>	<b>\$41,272</b>	<b>\$12,830</b>	<b>\$54,101</b>	<b>(\$3,602)</b>	<b>(7.13%)</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	Variance is due to 60-day accrual to be reversed by the end of year.
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Variance is due to retiree life and health costs less than anticipated.
Debt Service	Variance is due to allocable interest more than anticipated.
Conversion / Summary	N/A
Other Financing Uses	N/A

**Solid Waste Services Revenue Fund  
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
FY14 COA Funding Budget	50,156,365	50,156,365
FY14 Projection	50,156,365	46,938,178

Account	Actual Y-T-D(Mar) FY12	Actual Y-T-D(Mar) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Mar) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$27,890,049	\$27,846,159	\$50,156,365	\$28,500,663	\$50,156,365	\$0	0.00%
Expenses	\$32,503,072	\$30,242,366	\$50,156,365	\$32,195,806	\$46,938,178	\$3,218,187	6.42%
Surplus (Deficit)	(\$4,613,022)	(\$2,396,207)	\$0	(\$3,695,142)	\$3,218,186	\$3,218,186	N/A

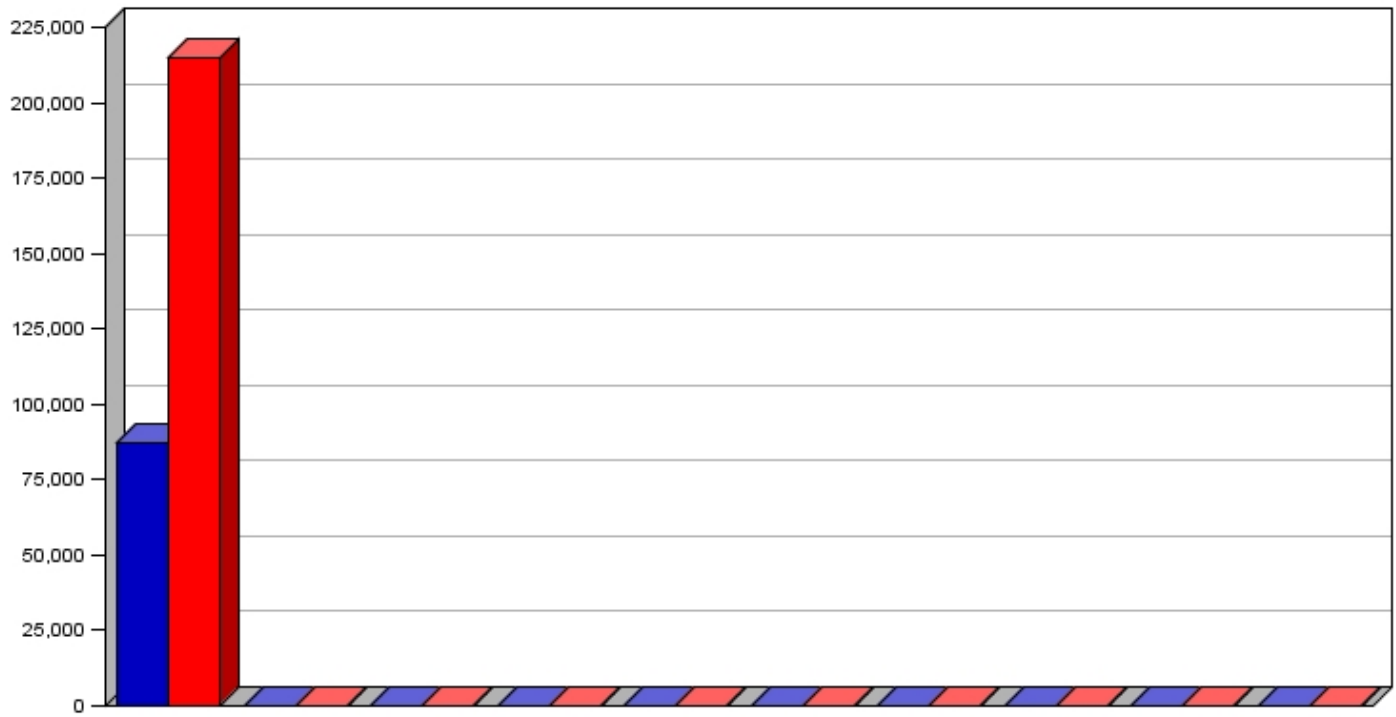
Major Revenue Variances:

As of March 31, 2014, the Department of Solid Waste revenues are expected to perform at a level consistent with anticipated revenues.

Major Expenditure Variances:

The Department of Solid Waste anticipates year end expenditures of \$46.9MM which is under budget by \$3.2MM. The savings in expenditures is due to purchases/contractual services and supplies less than anticipated.

Solid Waste Services Revenue Fund, Executive Offices

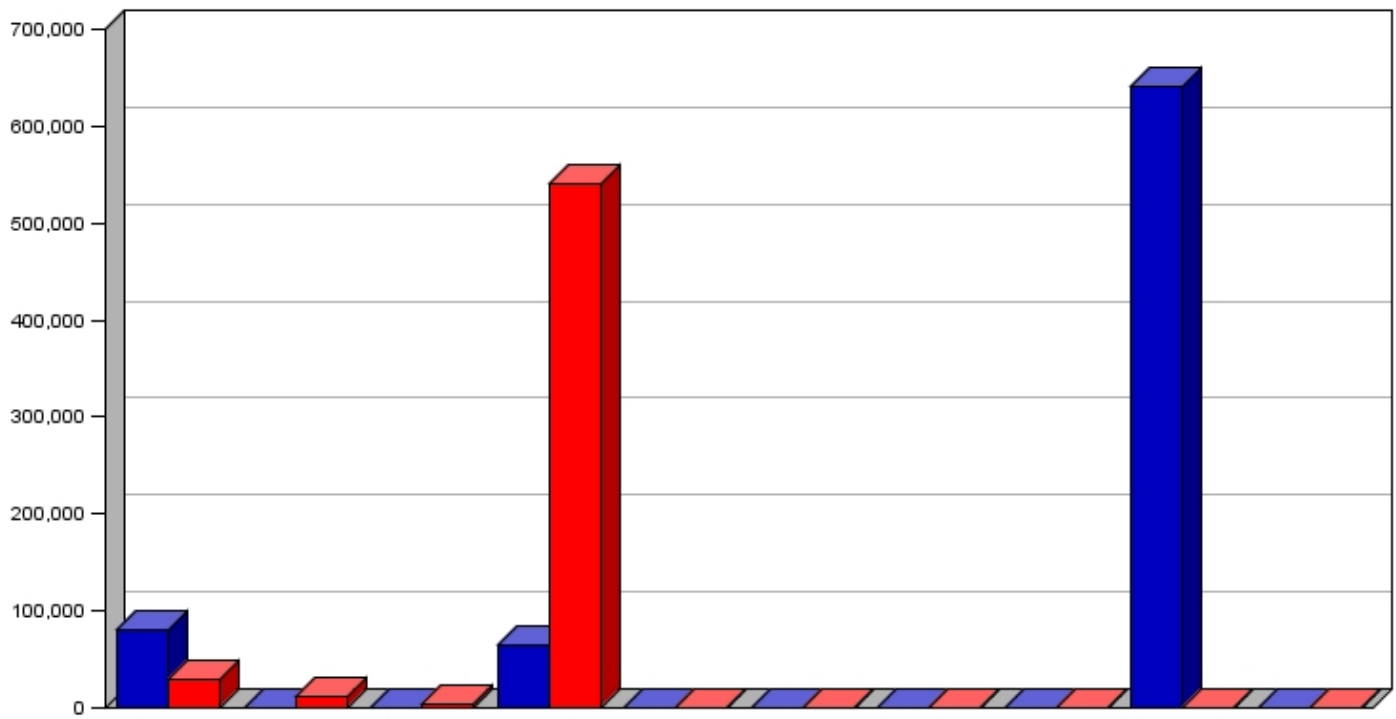


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	87,030	0	0	0	0	0	0	0	0	0
Total Projected Expenses	215,128	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$87,030	\$209,022	\$6,107	\$215,128	(\$128,098)	(147.19%)
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$87,030	\$209,022	\$6,107	\$215,128	(\$128,098)	(147.19%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Increase in spending trend due to 311 not having a FY 14 budget in place for employee pension and one position being incorrectly funded out of the Extra Help account. Increase also due to an unexpected Overtime budget impact due to two snow storms.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Solid Waste Services Revenue Fund, Department Of Information Technology

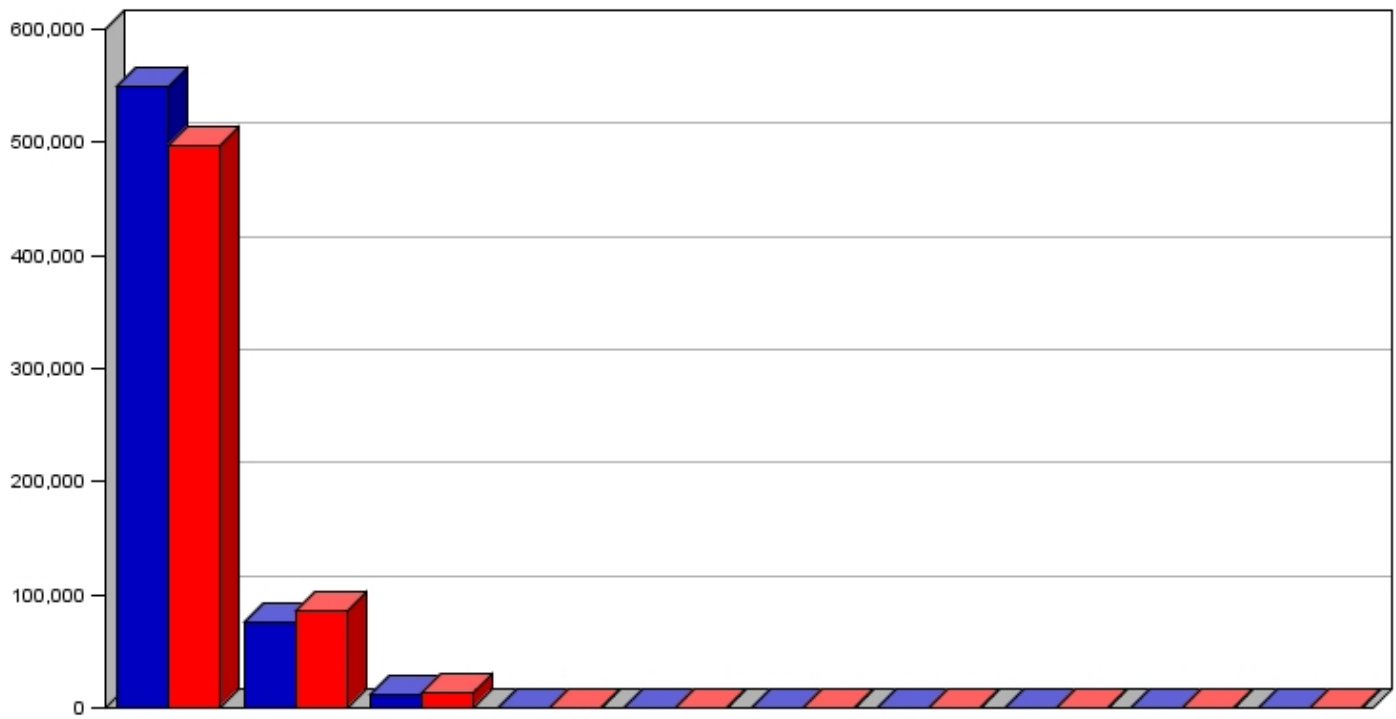


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	81,206	0	0	65,102	0	0	0	0	641,624	0
Total Projected Expenses	28,968	10,885	2,959	540,642	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$81,206	\$12,660	\$16,308	\$28,968	\$52,238	64.33%
Purchased / Contracted Services	\$0	\$10,885	\$0	\$10,885	(\$10,885)	0.00%
Supplies	\$0	\$2,959	\$0	\$2,959	(\$2,959)	0.00%
Capital Outlays	\$65,102	\$304,117	\$236,525	\$540,642	(\$475,541)	(730.46%)
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$641,624	\$0	\$0	\$0	\$641,624	100.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$787,932</b>	<b>\$330,622</b>	<b>\$252,833</b>	<b>\$583,455</b>	<b>\$204,477</b>	<b>25.95%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, there were three split-funded vacant positions for the 311 Call Center. Projected surplus due to timing of filling vacancies.
Purchased / Contracted Services	This line represents the expense capture for the 311 Call Center project (start up and build out).
Supplies	This line represents the expense capture for the 311 Call Center project (start up and build out).
Capital Outlays	This line represents the expense capture for the 311 Call Center project (start up and build out).
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	This line represents the previous fiscal year balance for the 311 Call Center project.
Other Financing Uses	N/A

Solid Waste Services Revenue Fund, Department Of Finance

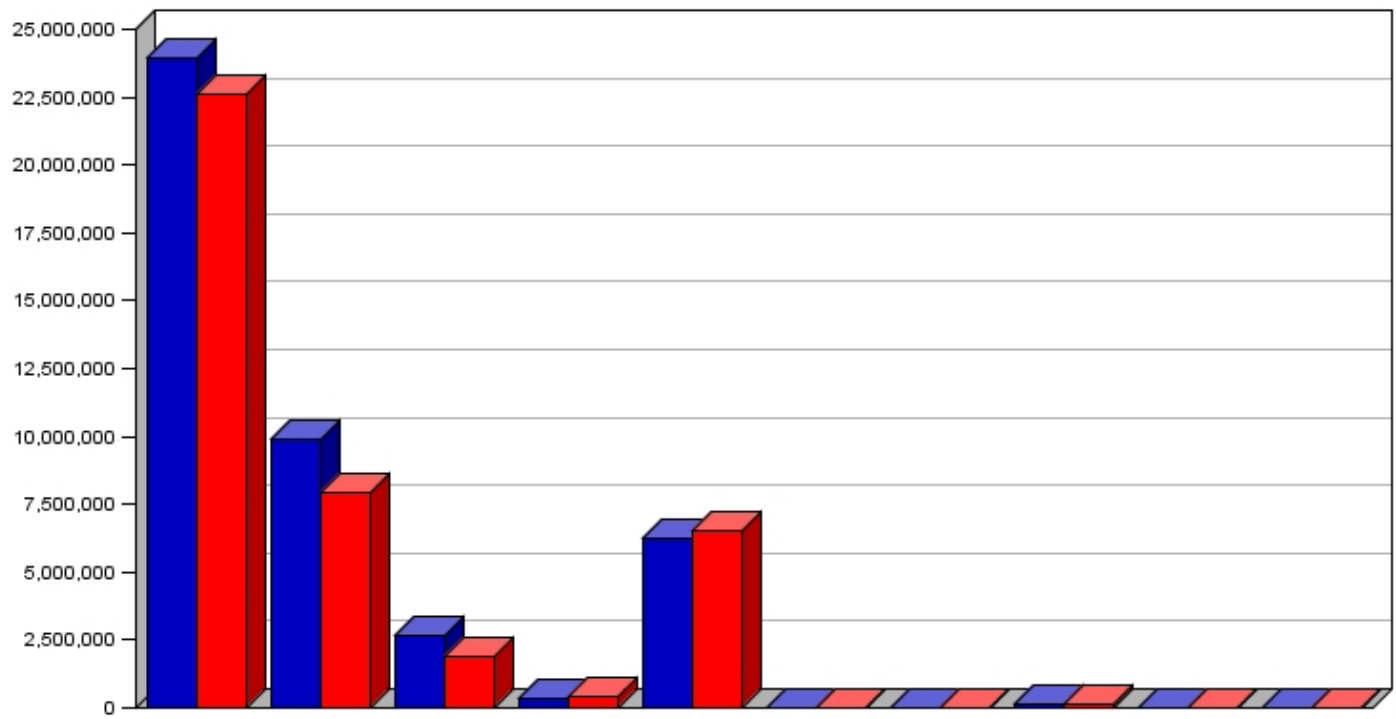


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	549,032	76,517	11,350	0	0	0	0	0	0	0
Total Projected Expenses	497,130	86,693	13,428	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$549,032	\$362,852	\$134,278	\$497,130	\$51,902	9.45%
Purchased / Contracted Services	\$76,517	\$61,298	\$25,395	\$86,693	(\$10,176)	(13.30%)
Supplies	\$11,350	\$9,823	\$3,605	\$13,428	(\$2,078)	(18.31%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$636,899	\$433,973	\$163,277	\$597,250	\$39,649	6.23%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014 the department had zero vacant positions.
Purchased / Contracted Services	Trending increase due to timing of invoices; projected to spend within budget.
Supplies	Projecting to spend within budget due to cost containment initiative.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Solid Waste Services Revenue Fund, Department Of Public Works



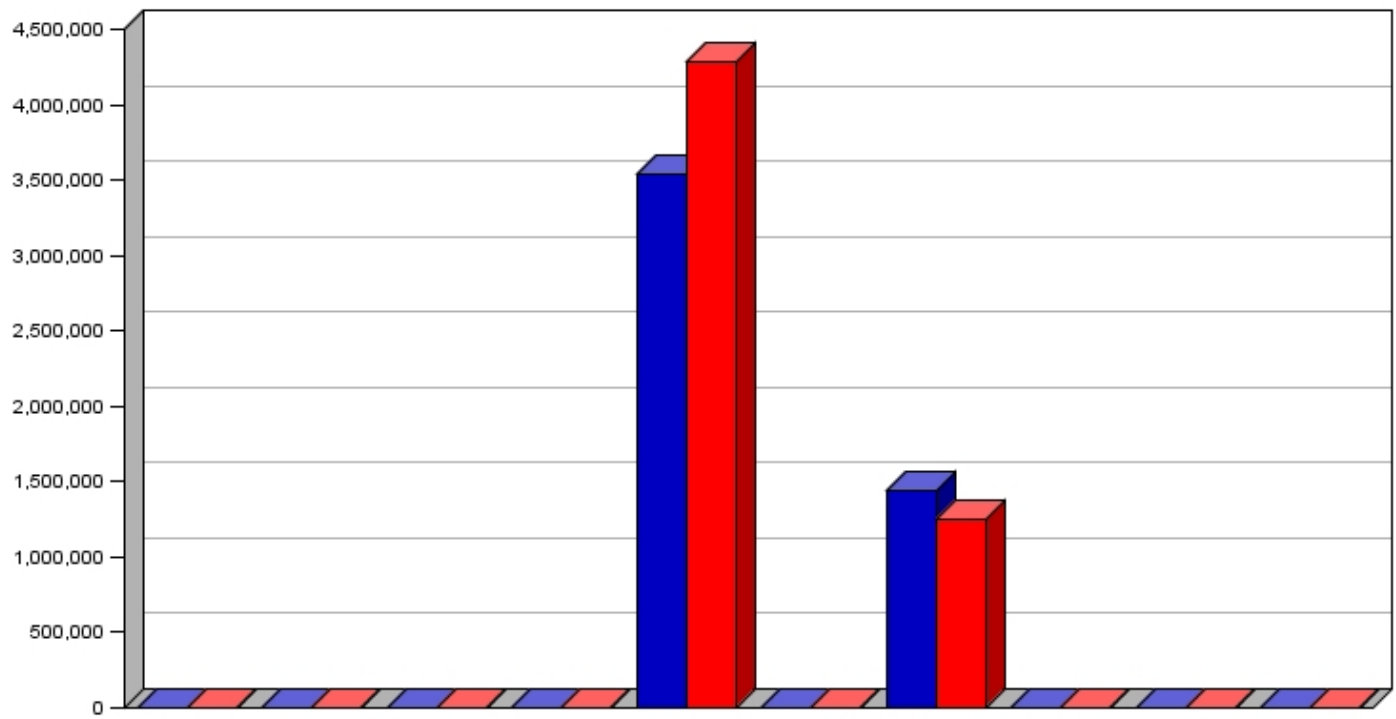
	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	23,916,156	9,893,340	2,658,393	346,498	6,237,925	0	349	174,978	0	0
Total Projected Expenses	22,624,177	7,952,702	1,926,852	450,779	6,555,605	0	1,263	174,978	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$23,916,156	\$16,318,594	\$6,305,583	\$22,624,177	\$1,291,979	5.40%
Purchased / Contracted Services	\$9,893,340	\$3,843,481	\$4,109,220	\$7,952,702	\$1,940,638	19.62%
Supplies	\$2,658,393	\$833,429	\$1,093,423	\$1,926,852	\$731,541	27.52%
Capital Outlays	\$346,498	\$265,944	\$184,835	\$450,779	(\$104,281)	(30.10%)
Interfund / Interdepartmental Charges	\$6,237,925	\$5,220,075	\$1,335,530	\$6,555,605	(\$317,680)	(5.09%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$349	\$1,263	\$0	\$1,263	(\$914)	(261.80%)
Debt Service	\$174,978	\$0	\$174,978	\$174,978	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$43,227,639	\$26,482,785	\$13,203,570	\$39,686,356	\$3,541,283	8.19%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014 the Department of Public Works, Solid Waste Services had 38 vacant positions.
Purchased / Contracted Services	Variance due to facility upgrades rescheduled to next year.
Supplies	Variance due to supplies trending lower than anticipated.
Capital Outlays	Variance due to equipment replacement cost greater than anticipated.
Interfund / Interdepartmental Charges	Variance due to higher motor and fuel costs for repair & maintenance higher than anticipated.
Depreciation And Amortization	N/A
Other Costs	Variance due to refunds greater than anticipated.
Debt Service	Interest allocation projected to be within Budget.
Conversion / Summary	N/A
Other Financing Uses	N/A



Solid Waste Services Revenue Fund, Non-Departmental

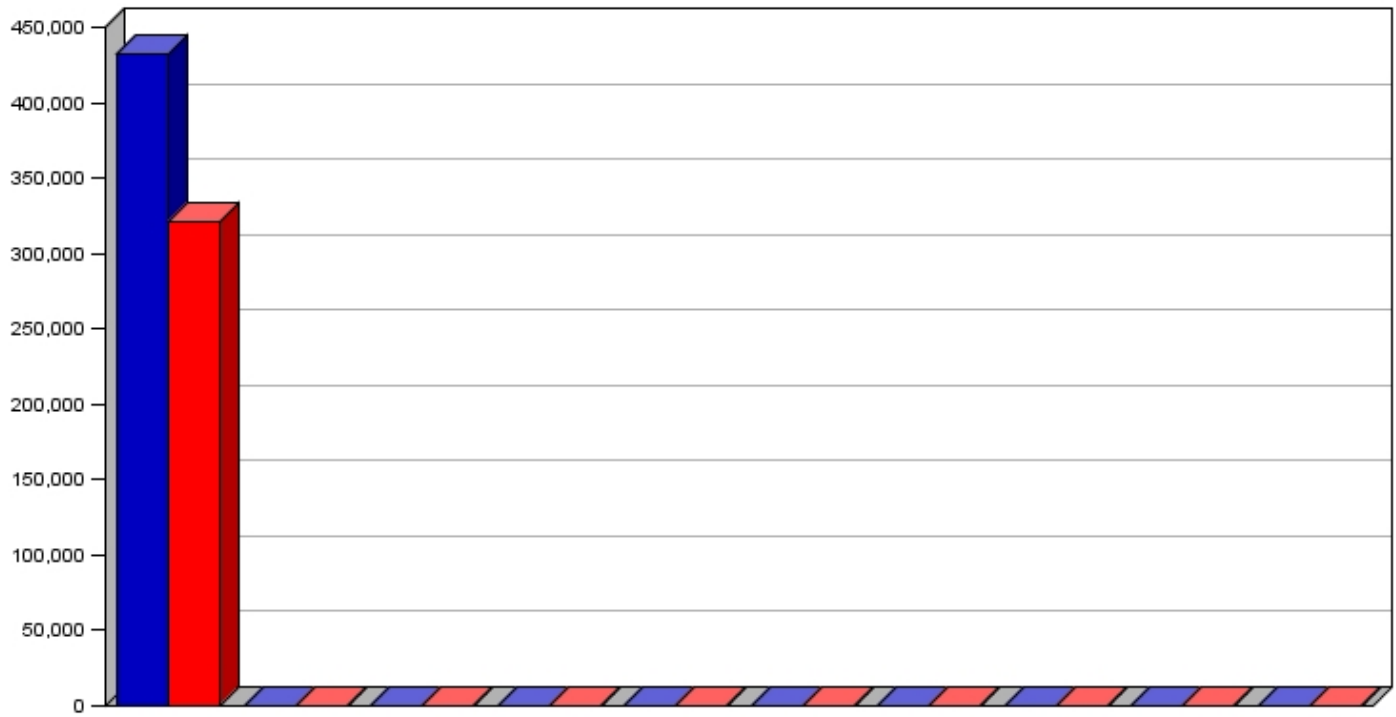


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	3,544,841	0	1,439,890	0	0	0
Total Projected Expenses	0	0	0	0	4,284,214	0	1,250,276	1,005	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$331,500	(\$331,500)	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$3,544,841	\$3,213,160	\$1,071,054	\$4,284,214	(\$739,373)	(20.86%)
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$1,439,890	\$938,276	\$312,000	\$1,250,276	\$189,614	13.17%
Debt Service	\$0	\$1,005	\$0	\$1,005	(\$1,005)	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$4,984,731</b>	<b>\$4,483,942</b>	<b>\$1,051,554</b>	<b>\$5,535,496</b>	<b>(\$550,765)</b>	<b>(11.05%)</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	Actuals overstated due to prior year accrual, to be reversed in fourth quarter.
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Variance due to more than anticipated indirect cost charges than budgeted.
Depreciation And Amortization	N/A
Other Costs	Variance due to health care cost for retirees.
Debt Service	Variance due to interest allocation charge not budgeted.
Conversion / Summary	N/A
Other Financing Uses	N/A

Solid Waste Services Revenue Fund, Department Of Human Resources

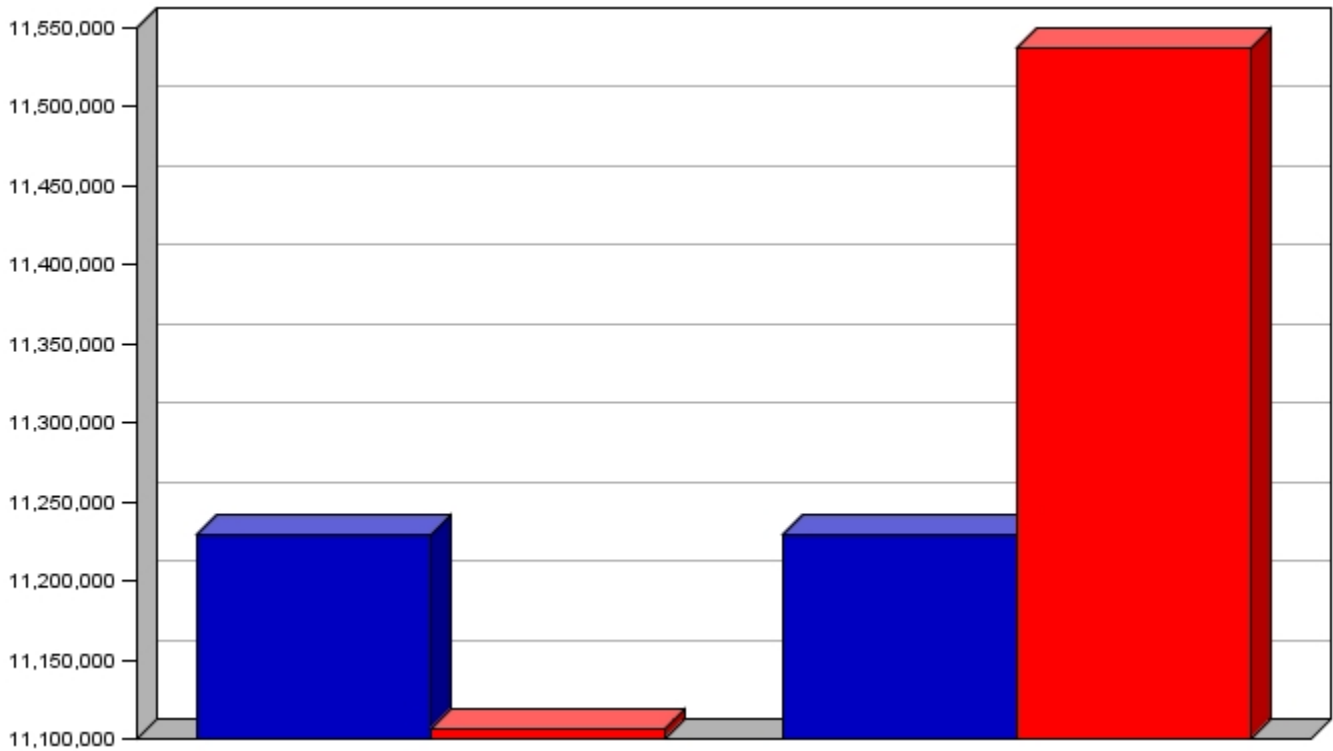


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	432,134	0	0	0	0	0	0	0	0	0
Total Projected Expenses	320,493	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$432,134	\$255,461	\$65,031	\$320,493	\$111,641	25.83%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$432,134</b>	<b>\$255,461</b>	<b>\$65,031</b>	<b>\$320,493</b>	<b>\$111,641</b>	<b>25.83%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014 Department of Human Resources had two split-funded vacant positions.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

**Underground Atl Facil Revenue Fund  
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
FY14 COA Funding Budget	11,229,722	11,229,722
FY14 Projection	11,106,955	11,537,406

Account	Actual Y-T-D(Mar) FY12	Actual Y-T-D(Mar) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Mar) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$1,453,003	\$10,512,924	\$11,229,722	\$10,475,473	\$11,106,955	(\$122,767)	(1.09%)
Expenses	\$2,868,132	\$2,618,298	\$11,229,722	\$10,939,467	\$11,537,406	(\$307,684)	(2.74%)
Surplus (Deficit)	(\$1,415,129)	\$7,894,626	\$0	(\$463,994)	(\$430,450)	(\$430,450)	N/A

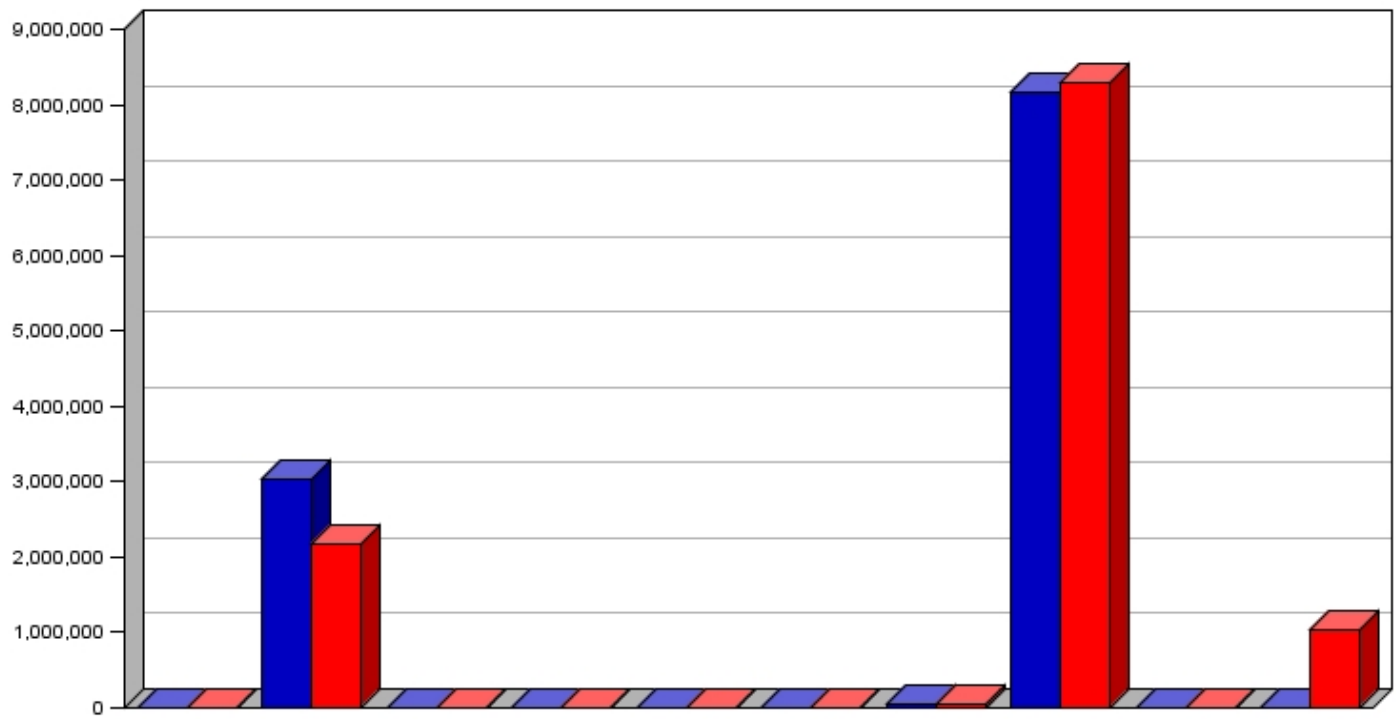
Major Revenue Variances:

The fund is supported by parking revenues and a general fund subsidy. Revenues are expected to perform at a level consistent with anticipated revenues. In the first quarter of FY14, a general fund subsidy of \$9.1MM was deposited into the fund.

Major Expenditure Variances:

Transactions associated with the public operations of the Underground Atlanta facilities and parking decks. Variance due to unanticipated transfer to the Downtown Development Authority Refunding Series 2009 Fund.

Underground Atl Facil Revenue Fund, Non-Departmental

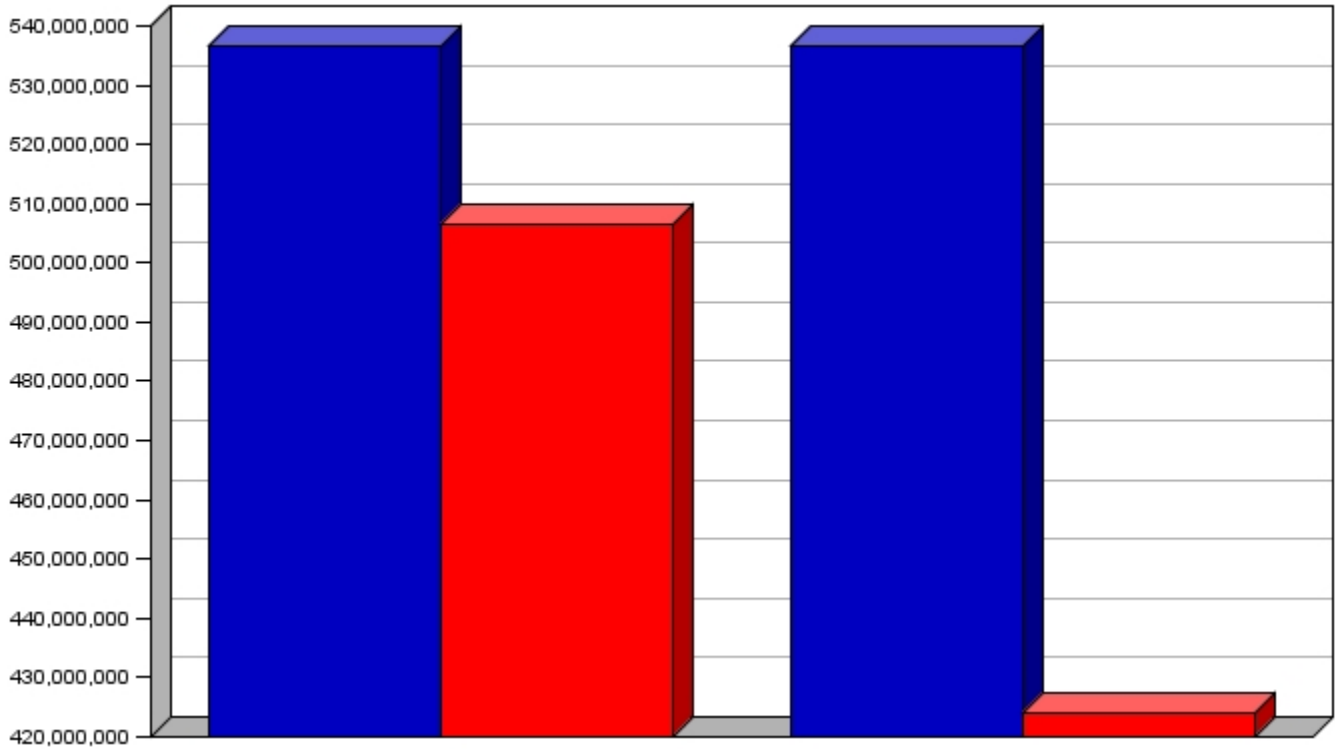


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	3,024,601	0	0	10,893	0	38,925	8,155,303	0	0
Total Projected Expenses	0	2,167,285	0	0	0	0	48,943	8,284,715	0	1,036,463

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$3,024,601	\$1,573,719	\$593,566	\$2,167,285	\$857,316	28.34%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$10,893	\$0	\$0	\$0	\$10,893	100.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$38,925	\$44,569	\$4,374	\$48,943	(\$10,018)	(25.74%)
Debt Service	\$8,155,303	\$8,284,715	\$0	\$8,284,715	(\$129,412)	(1.59%)
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$1,036,463	\$0	\$1,036,463	(\$1,036,463)	0.00%
<b>Expenses</b>	<b>\$11,229,722</b>	<b>\$10,939,467</b>	<b>\$597,939</b>	<b>\$11,537,406</b>	<b>(\$307,684)</b>	<b>(2.74%)</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	Variance due to transactions associated with facilities and parking decks.
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Variance due to administrative fee for indirect cost will not be charged this fiscal year.
Depreciation And Amortization	N/A
Other Costs	Deficit due to credit card charges more than anticipated.
Debt Service	Deficit due to debt service more than anticipated.
Conversion / Summary	N/A
Other Financing Uses	Transfer to Downtown Development Authority Refunding Series 2009 Fund

**Water & Wastewater Revenue Fund  
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
FY14 COA Funding Budget	536,612,950	536,612,950
FY14 Projection	506,514,946	424,136,242

Account	Actual Y-T-D(Mar) FY12	Actual Y-T-D(Mar) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Mar) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$409,301,506	\$402,561,858	\$536,612,950	\$384,105,265	\$506,514,946	(\$30,098,004)	(5.61%)
Expenses	\$337,428,934	\$357,860,986	\$536,612,950	\$359,010,244	\$424,136,242	\$112,476,708	20.96%
Surplus (Deficit)	\$71,872,572	\$44,700,872	\$0	\$25,095,021	\$82,378,703	\$82,378,703	N/A

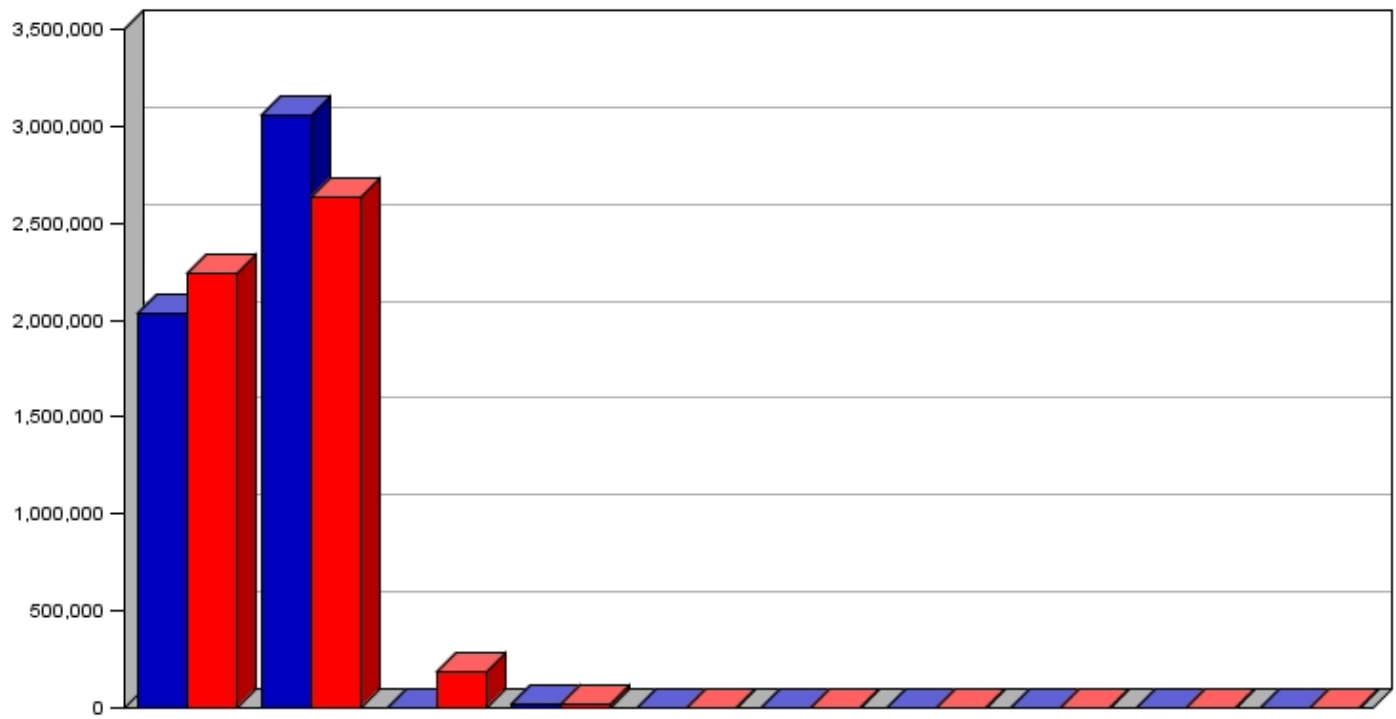
Major Revenue Variances:

As of March 31, 2014, the department projects revenues to be less than anticipated.

Major Expenditure Variances:

Surplus in expenditures is due to fund wide reserves, bad debt adjustment and other cost reduction measures by Watershed Management.

Water & Wastewater Revenue Fund, Executive Offices

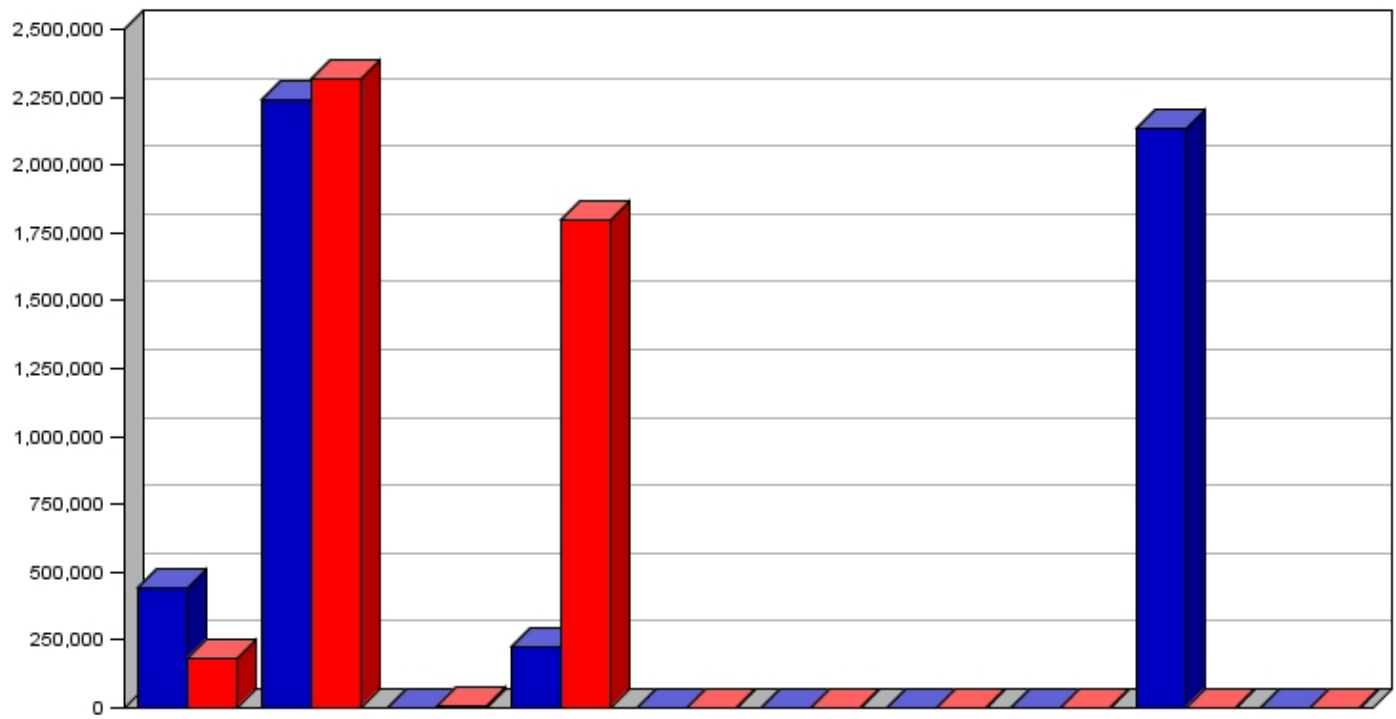


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	2,036,946	3,056,835	0	17,500	0	0	0	0	0	0
Total Projected Expenses	2,238,945	2,638,327	191,611	15,463	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$2,036,946	\$1,802,113	\$436,832	\$2,238,945	(\$201,999)	(9.92%)
Purchased / Contracted Services	\$3,056,835	\$2,213,155	\$425,172	\$2,638,327	\$418,508	13.69%
Supplies	\$0	\$191,611	\$0	\$191,611	(\$191,611)	0.00%
Capital Outlays	\$17,500	\$7,963	\$7,500	\$15,463	\$2,037	11.64%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$5,111,281</b>	<b>\$4,214,842</b>	<b>\$869,504</b>	<b>\$5,084,346</b>	<b>\$26,935</b>	<b>0.53%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Trending under adopted budget due to two positions incorrectly allocated. Allocation corrected during FY 15 budget process. Increase also due to an unexpected overtime budget impact due to two snow storms.
Purchased / Contracted Services	Projected to spend within budget.
Supplies	Trend increase in 311 due to need for supplies due to trainings and office supplies. Project funding for 311 has been exhausted.
Capital Outlays	Projected to spend within budget.
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Water & Wastewater Revenue Fund, Department Of Information Technology

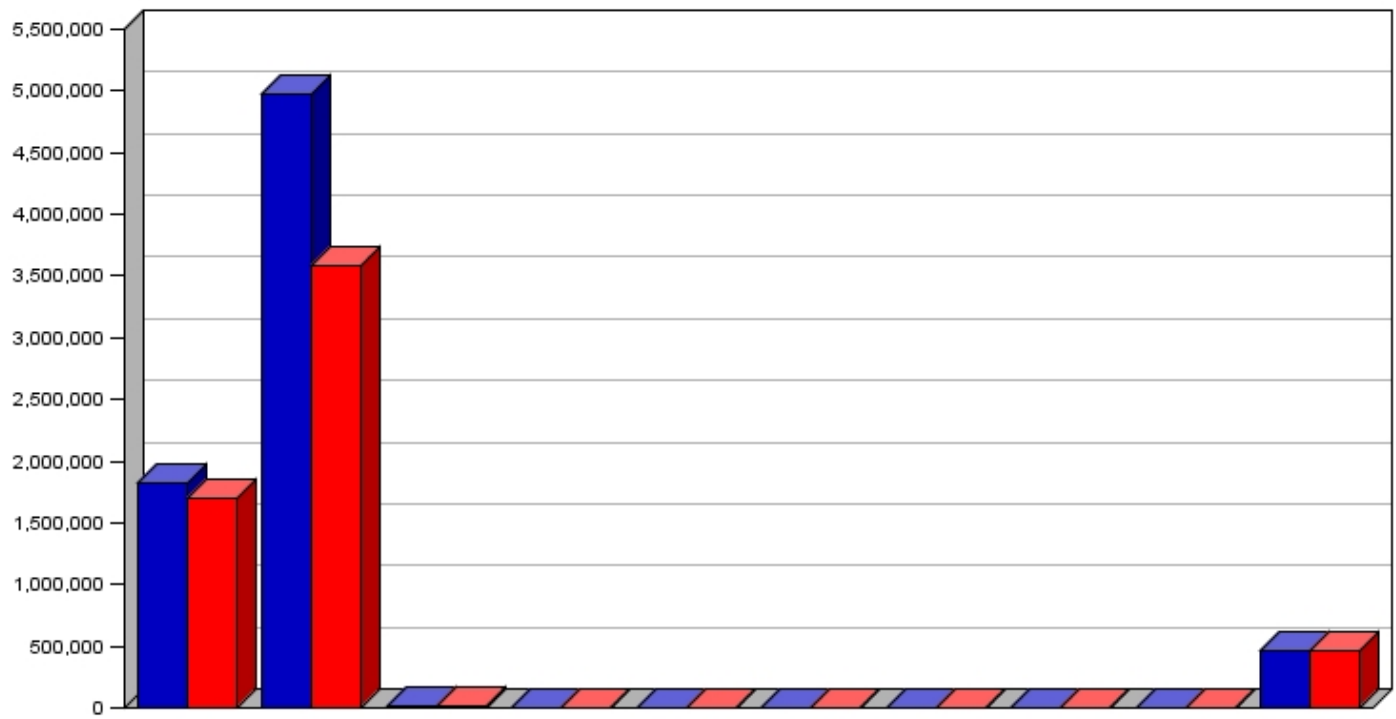


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	439,827	2,239,478	152	221,709	0	0	0	0	2,134,046	0
Total Projected Expenses	183,855	2,318,361	9,921	1,798,486	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$439,827	\$73,899	\$109,957	\$183,855	\$255,972	58.20%
Purchased / Contracted Services	\$2,239,478	\$1,572,933	\$745,429	\$2,318,361	(\$78,883)	(3.52%)
Supplies	\$152	\$9,921	\$0	\$9,921	(\$9,769)	(6,426.93%)
Capital Outlays	\$221,709	\$1,010,068	\$788,418	\$1,798,486	(\$1,576,777)	(711.19%)
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$2,134,046	\$0	\$0	\$0	\$2,134,046	100.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$5,035,212	\$2,666,820	\$1,643,803	\$4,310,624	\$724,588	14.39%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, there were five split-funded vacant positions; two for GIS and three for 311 Call Center. Projected surplus due to timing of filling vacancies.
Purchased / Contracted Services	Projected deficit due to Telecom costs higher than anticipated.
Supplies	This line represents the expense capture for the 311 Call Center project (start up and build out).
Capital Outlays	This line represents the expense capture for the 311 Call Center project (start up and build out).
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	This line represents the previous fiscal year balance for the 311 Call Center project.
Other Financing Uses	N/A

Water & Wastewater Revenue Fund, Department Of Law



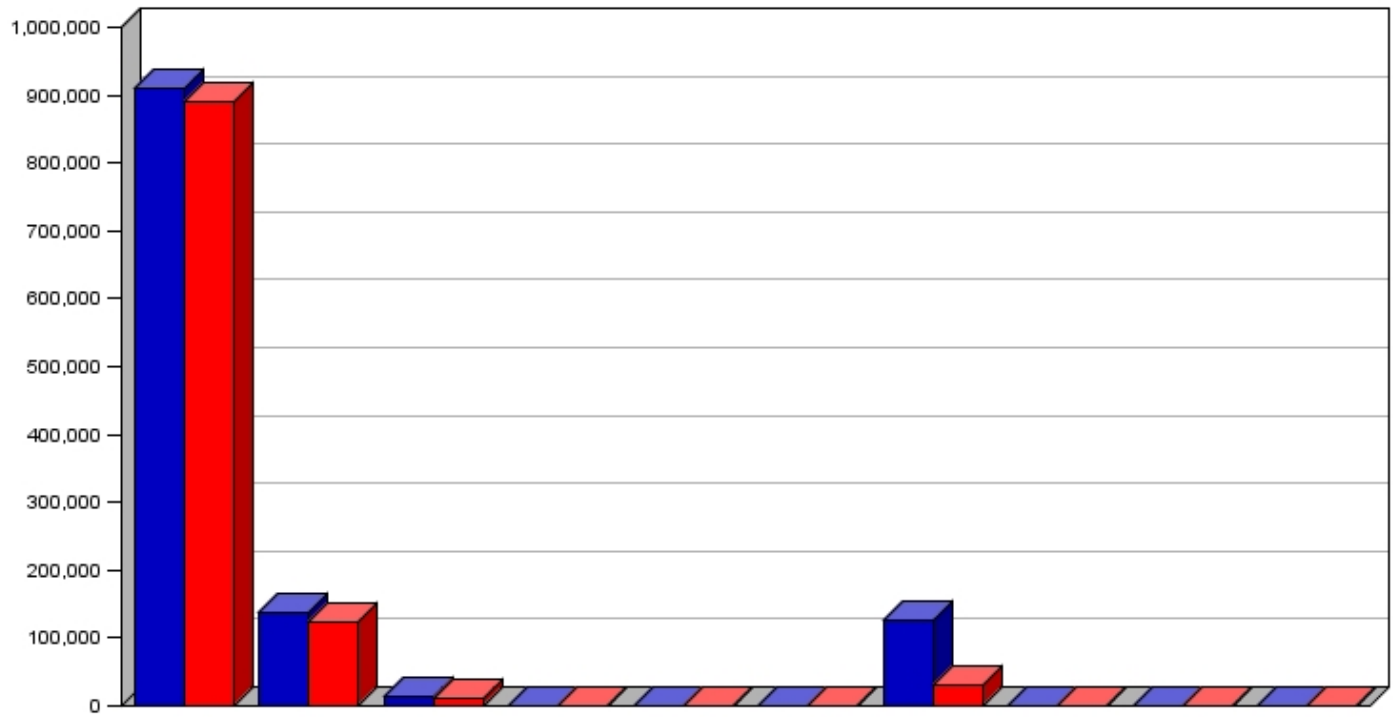
	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	1,825,369	4,977,323	19,550	0	0	0	2,500	0	0	459,227
Total Projected Expenses	1,693,656	3,578,925	17,420	0	0	0	2,500	0	0	459,227

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$1,825,369	\$1,297,486	\$396,170	\$1,693,656	\$131,713	7.22%
Purchased / Contracted Services	\$4,977,323	\$1,976,651	\$1,602,274	\$3,578,925	\$1,398,398	28.10%
Supplies	\$19,550	\$10,003	\$7,417	\$17,420	\$2,130	10.90%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$2,500	\$1,064	\$1,436	\$2,500	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$459,227	\$0	\$459,227	\$459,227	\$0	0.00%
Expenses	\$7,283,969	\$3,285,205	\$2,466,523	\$5,751,728	\$1,532,241	21.04%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As March 31, 2014, the Department of Law had one vacant position.
Purchased / Contracted Services	Projected surplus due to lower than anticipated outside counsel expenses.
Supplies	Surplus due to lower than anticipated supply expenses.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	Projected to spend within budget.



Water & Wastewater Revenue Fund, Department Of Finance

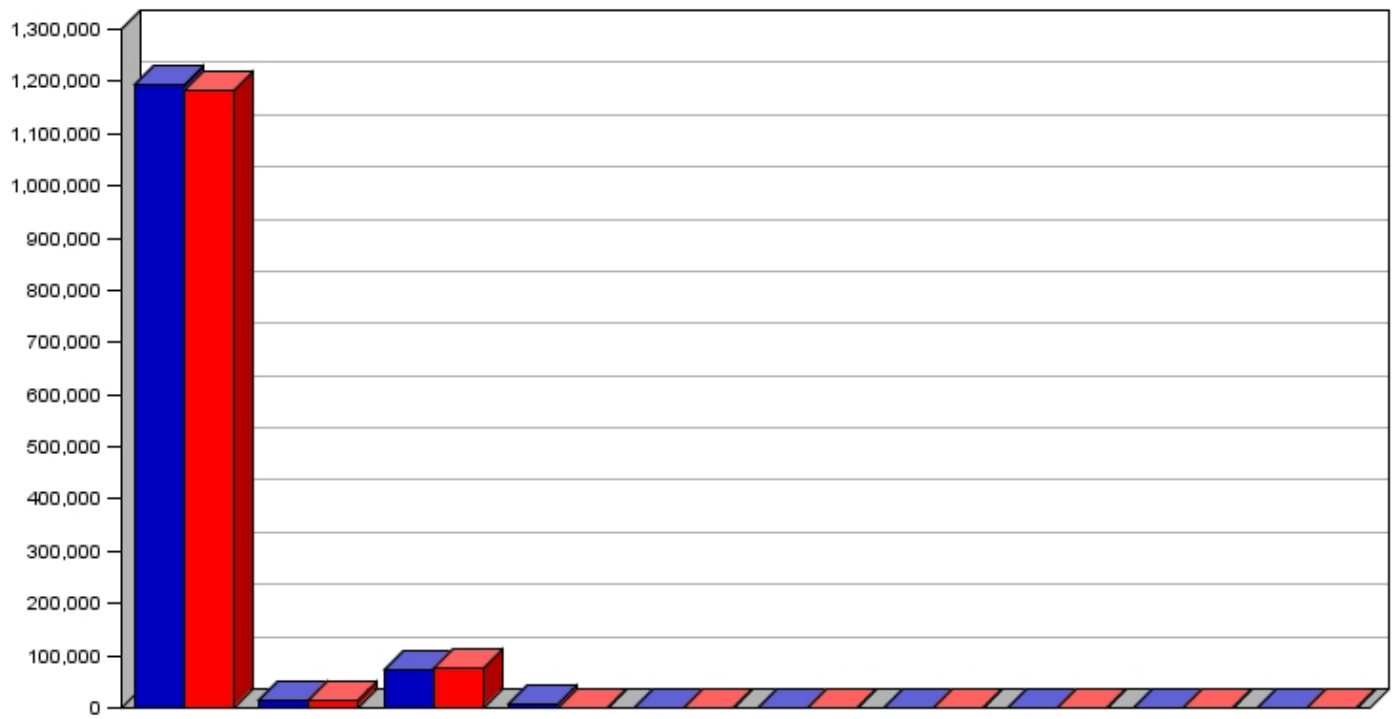


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	909,035	137,394	13,861	0	0	0	125,000	0	0	0
Total Projected Expenses	890,498	123,454	11,742	0	0	0	31,250	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$909,035	\$663,239	\$227,259	\$890,498	\$18,537	2.04%
Purchased / Contracted Services	\$137,394	\$79,800	\$43,654	\$123,454	\$13,940	10.15%
Supplies	\$13,861	\$6,787	\$4,955	\$11,742	\$2,119	15.29%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$125,000	\$0	\$31,250	\$31,250	\$93,750	75.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$1,185,290</b>	<b>\$749,826</b>	<b>\$307,118</b>	<b>\$1,056,944</b>	<b>\$128,346</b>	<b>10.83%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014 the department had zero vacant positions.
Purchased / Contracted Services	Trending decrease due to timing of invoices; projected to spend within budget.
Supplies	Projected to spend within budget due to cost containment initiative.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Trending decrease due to expenditures being managed in accordance to compensating bank balances.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Water & Wastewater Revenue Fund, Department Of Procurement

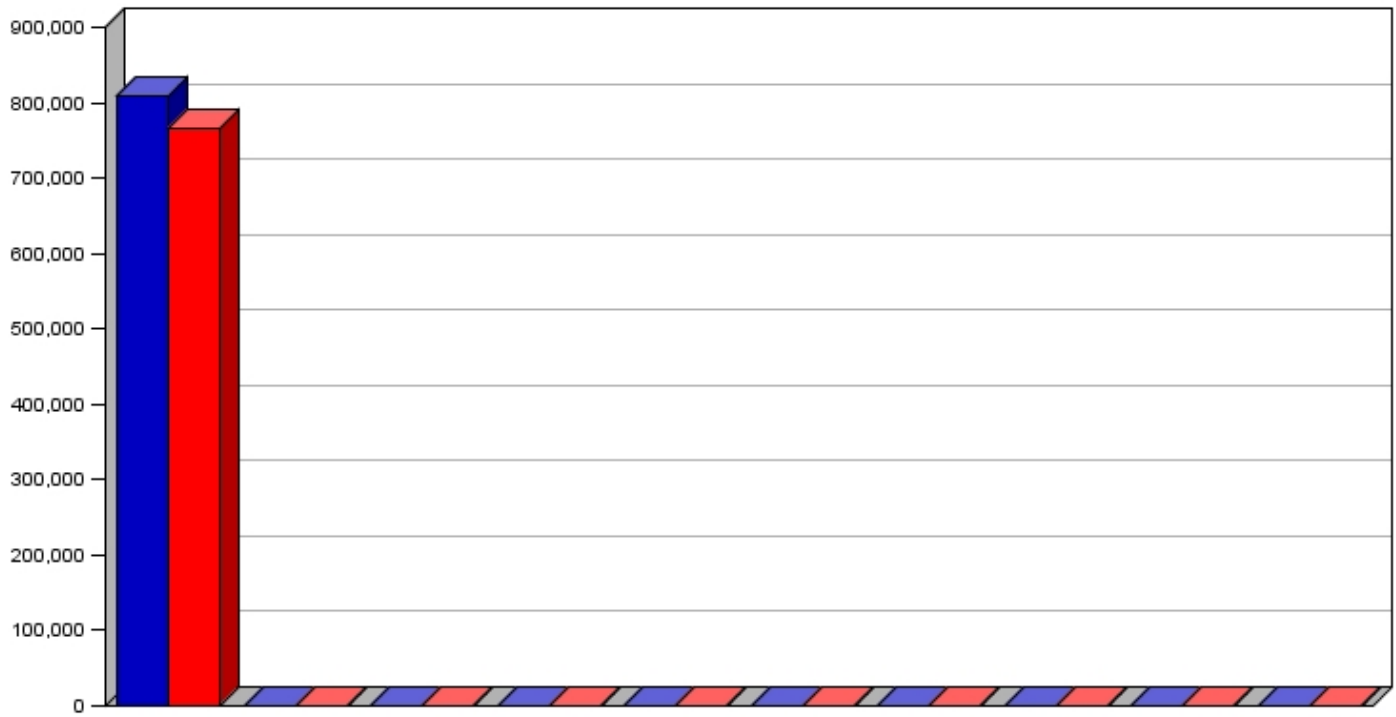


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	1,192,696	13,597	71,585	5,819	0	0	0	0	0	0
Total Projected Expenses	1,182,390	13,475	76,289	0	0	0	500	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$1,192,696	\$881,421	\$300,969	\$1,182,390	\$10,306	0.86%
Purchased / Contracted Services	\$13,597	\$4,636	\$8,839	\$13,475	\$122	0.90%
Supplies	\$71,585	\$10,987	\$65,302	\$76,289	(\$4,704)	(6.57%)
Capital Outlays	\$5,819	\$0	\$0	\$0	\$5,819	100.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$500	\$500	(\$500)	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$1,283,697	\$897,044	\$375,609	\$1,272,653	\$11,044	0.86%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014 Department of Procurement has one vacant position.
Purchased / Contracted Services	Projected to spend within budget.
Supplies	Increase due to continued office renovation expenses.
Capital Outlays	No spending within this budget year.
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Variance due to anticipated protest expenses.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Water & Wastewater Revenue Fund, Department Of Public Works

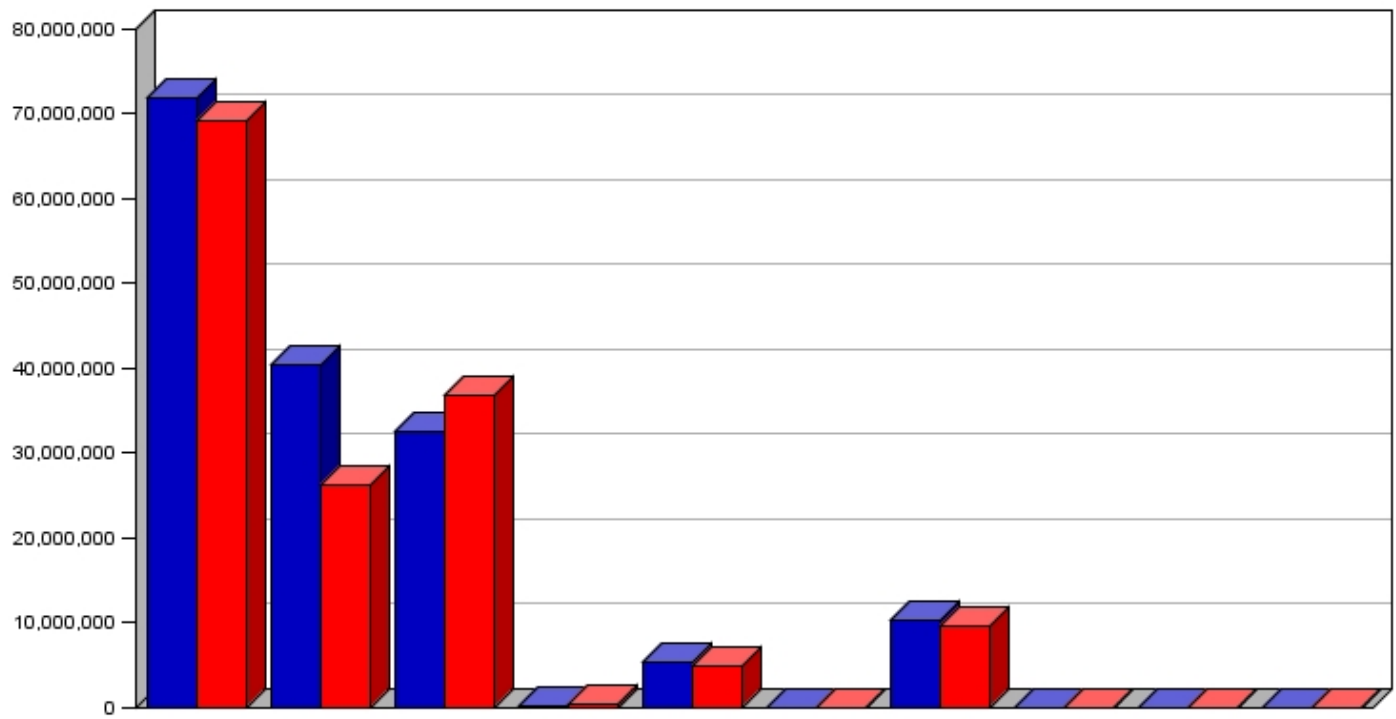


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	808,387	0	0	0	0	0	0	0	0	0
Total Projected Expenses	766,215	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$808,387	\$564,118	\$202,097	\$766,215	\$42,172	5.22%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$808,387</b>	<b>\$564,118</b>	<b>\$202,097</b>	<b>\$766,215</b>	<b>\$42,172</b>	<b>5.22%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014 the Department of Public Works three vacant positions.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Water & Wastewater Revenue Fund, Department Of Watershed Management

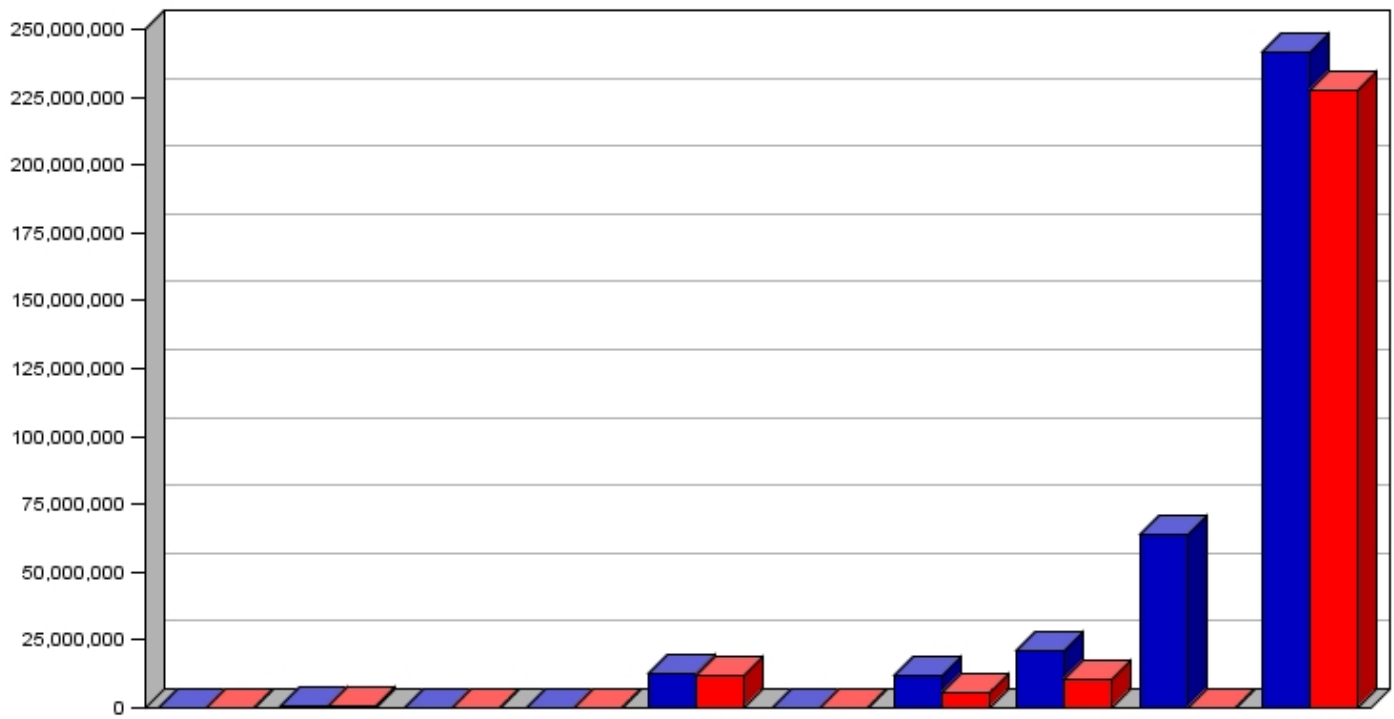


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	71,872,365	40,428,667	32,563,013	206,996	5,434,479	0	10,416,094	0	0	0
Total Projected Expenses	69,134,388	26,286,044	36,865,959	437,164	4,861,085	0	9,604,628	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$71,872,365	\$51,166,297	\$17,968,091	\$69,134,388	\$2,737,977	3.81%
Purchased / Contracted Services	\$40,428,667	\$16,027,825	\$10,258,218	\$26,286,044	\$14,142,623	34.98%
Supplies	\$32,563,013	\$27,957,004	\$8,908,955	\$36,865,959	(\$4,302,946)	(13.21%)
Capital Outlays	\$206,996	\$207,165	\$229,999	\$437,164	(\$230,168)	(111.19%)
Interfund / Interdepartmental Charges	\$5,434,479	\$3,807,452	\$1,053,633	\$4,861,085	\$573,394	10.55%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$10,416,094	\$4,560,151	\$5,044,477	\$9,604,628	\$811,466	7.79%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$160,921,614</b>	<b>\$103,725,895</b>	<b>\$43,463,374</b>	<b>\$147,189,268</b>	<b>\$13,732,346</b>	<b>8.53%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, the Department of Watershed Management had 186 vacant positions.
Purchased / Contracted Services	Variance due to less than anticipated expenses in consulting/ professional services and repair and maintenance.
Supplies	Variance due to greater than anticipated consumable and non consumable supply purchases and required items at Watershed facilities.
Capital Outlays	Variance due to greater than anticipated equipment purchases over \$5,000 in Water Treatment and Reclamation.
Interfund / Interdepartmental Charges	Variance due to less than anticipated expenses for motor fuel and fleet repairs to Watershed vehicles.
Depreciation And Amortization	N/A
Other Costs	Budget and expenses increased for anticipated Peoplestown legal settlements.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Water & Wastewater Revenue Fund, Non-Departmental

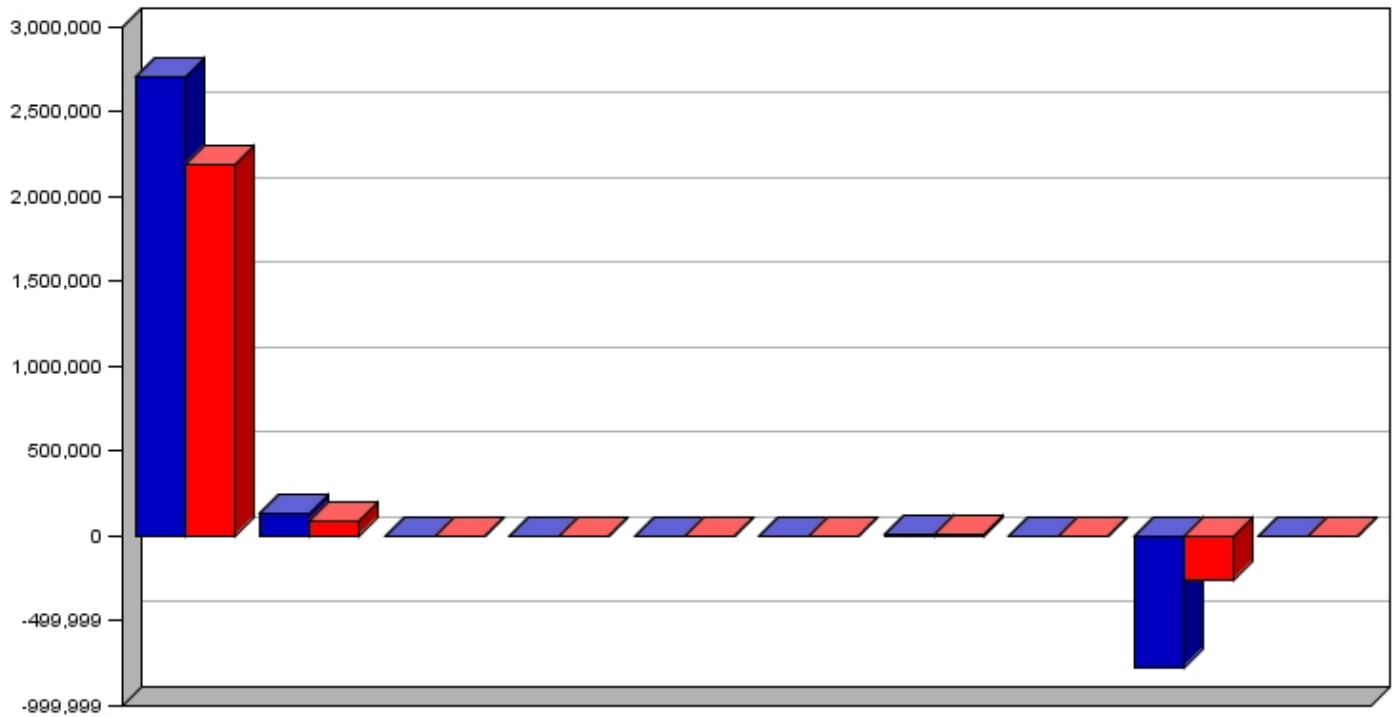


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	397,124	0	0	12,518,405	0	12,283,197	21,351,922	63,693,013	241,755,993
Total Projected Expenses	166,875	397,124	0	0	12,275,173	0	5,669,458	10,210,975	0	227,205,115

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$125,265	\$41,610	\$166,875	(\$166,875)	0.00%
Purchased / Contracted Services	\$397,124	\$4,191,509	(\$3,794,384)	\$397,124	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$12,518,405	\$7,512,535	\$4,762,638	\$12,275,173	\$243,232	1.94%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$12,283,197	\$4,230,087	\$1,439,371	\$5,669,458	\$6,613,739	53.84%
Debt Service	\$21,351,922	\$7,380,039	\$2,830,936	\$10,210,975	\$11,140,947	52.18%
Conversion / Summary	\$63,693,013	\$0	\$0	\$0	\$63,693,013	100.00%
Other Financing Uses	\$241,755,993	\$217,353,684	\$9,851,431	\$227,205,115	\$14,550,878	6.02%
Expenses	\$351,999,654	\$240,793,119	\$15,131,602	\$255,924,721	\$96,074,933	27.29%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Variance due to unanticipated workers comp expenses.
Purchased / Contracted Services	Funding for DWM portion of Oracle agreement; Variance due to standing accrual maintained on books that will be reversed at year end.
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Funding for Indirect Cost charges.
Depreciation And Amortization	N/A
Other Costs	Funding for retiree benefits, bad debt and payments to other governments. Variance due to Bad Debt reserve.
Debt Service	GEFA loan principal and interest payments and associated fees expensed as budgeted. Variance due to required GEFA reserves.
Conversion / Summary	DWM Fund-wide reserve.
Other Financing Uses	Funding for Debt Service and PILOT/ Franchise fees; Variance due to less than anticipated debt related transfers.

Water & Wastewater Revenue Fund, Department Of Human Resources

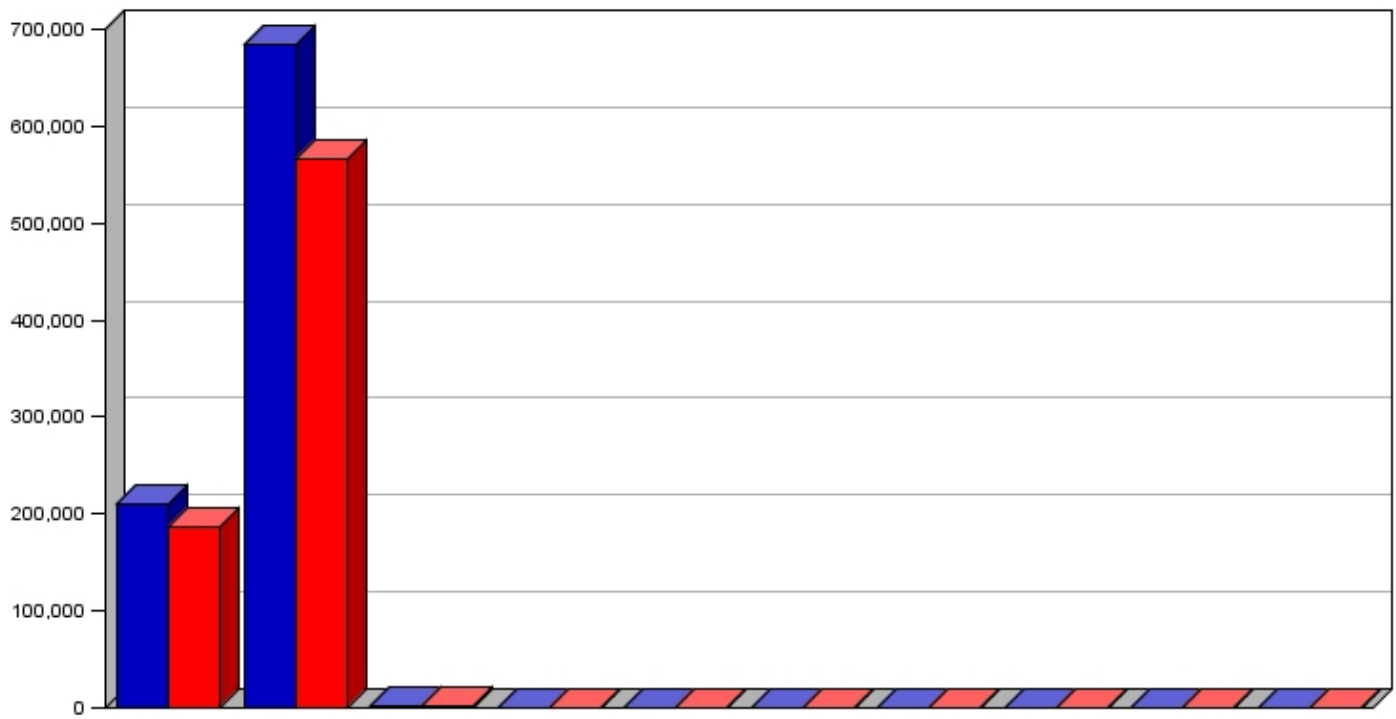


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	2,713,343	131,472	2,798	0	0	0	11,667	0	(771,981)	0
Total Projected Expenses	2,194,234	86,295	1,147	0	0	0	5,694	0	(261,605)	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$2,713,343	\$1,727,744	\$466,490	\$2,194,234	\$519,109	19.13%
Purchased / Contracted Services	\$131,472	\$17,155	\$69,140	\$86,295	\$45,177	34.36%
Supplies	\$2,798	\$0	\$1,147	\$1,147	\$1,651	58.99%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$11,667	\$1,358	\$4,336	\$5,694	\$5,973	51.20%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	(771,981)	\$0	(\$261,605)	(\$261,605)	(\$510,376)	(66.11%)
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$2,087,299	\$1,746,257	\$279,509	\$2,025,766	\$61,533	2.95%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014 Department of Human Resources had eleven vacant positions.
Purchased / Contracted Services	Decrease due to Rising Star Program not excuted as planned for FY14.
Supplies	Decrease due to reduction in supply spending.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Decrease due to less than anticipated Compensation Board Hearings.
Debt Service	N/A
Conversion / Summary	Department of Watershed Mandatory reduction.
Other Financing Uses	N/A

Water & Wastewater Revenue Fund, Department Of Audit

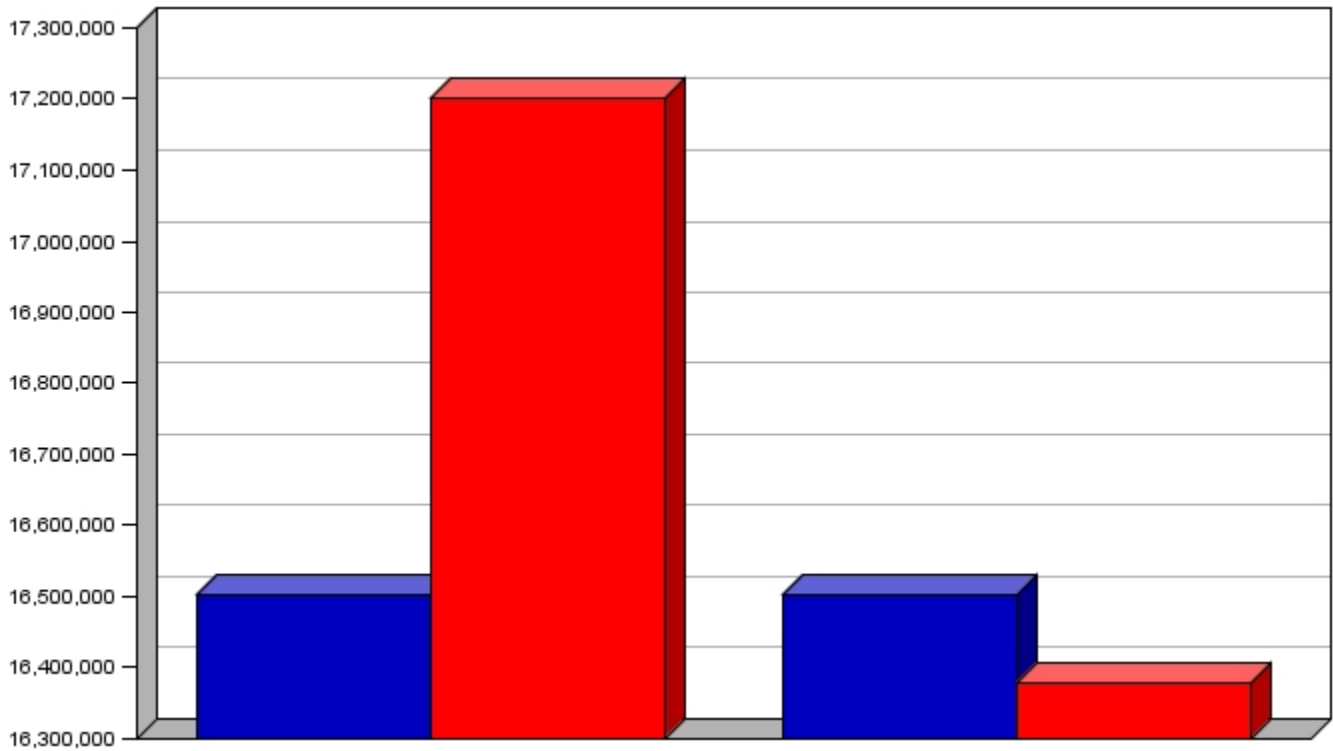


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	210,574	683,621	1,852	0	0	0	500	0	0	0
Total Projected Expenses	186,250	566,284	1,227	0	0	0	217	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$210,574	\$135,272	\$50,978	\$186,250	\$24,324	11.55%
Purchased / Contracted Services	\$683,621	\$230,650	\$335,634	\$566,284	\$117,337	17.16%
Supplies	\$1,852	\$1,047	\$180	\$1,227	\$625	33.75%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$500	\$150	\$67	\$217	\$283	56.59%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$896,547</b>	<b>\$367,119</b>	<b>\$386,859</b>	<b>\$753,978</b>	<b>\$142,569</b>	<b>15.90%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, the City Auditor's Office had one full time vacant position; the recruitment of this position is ongoing. There is one vacant permanent part-time position and the department is currently using the salary savings to fund interns.
Purchased / Contracted Services	Spending Budget as needed based on timing of invoices.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

**Emergency Telephone System  
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
<span style="color: blue;">■</span> FY14 COA Funding Budget	16,503,403	16,503,403
<span style="color: red;">■</span> FY14 Projection	17,200,979	16,378,139

Account	Actual Y-T-D(Mar) FY12	Actual Y-T-D(Mar) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Mar) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$7,186,741	\$7,432,656	\$16,503,403	\$14,578,469	\$17,200,979	\$697,576	4.23%
Expenses	\$11,821,832	\$11,673,215	\$16,503,403	\$12,590,670	\$16,378,139	\$125,264	0.76%
Surplus (Deficit)	(\$4,635,092)	(\$4,240,559)	\$0	\$1,987,799	\$822,840	\$822,840	N/A

Major Revenue Variances:

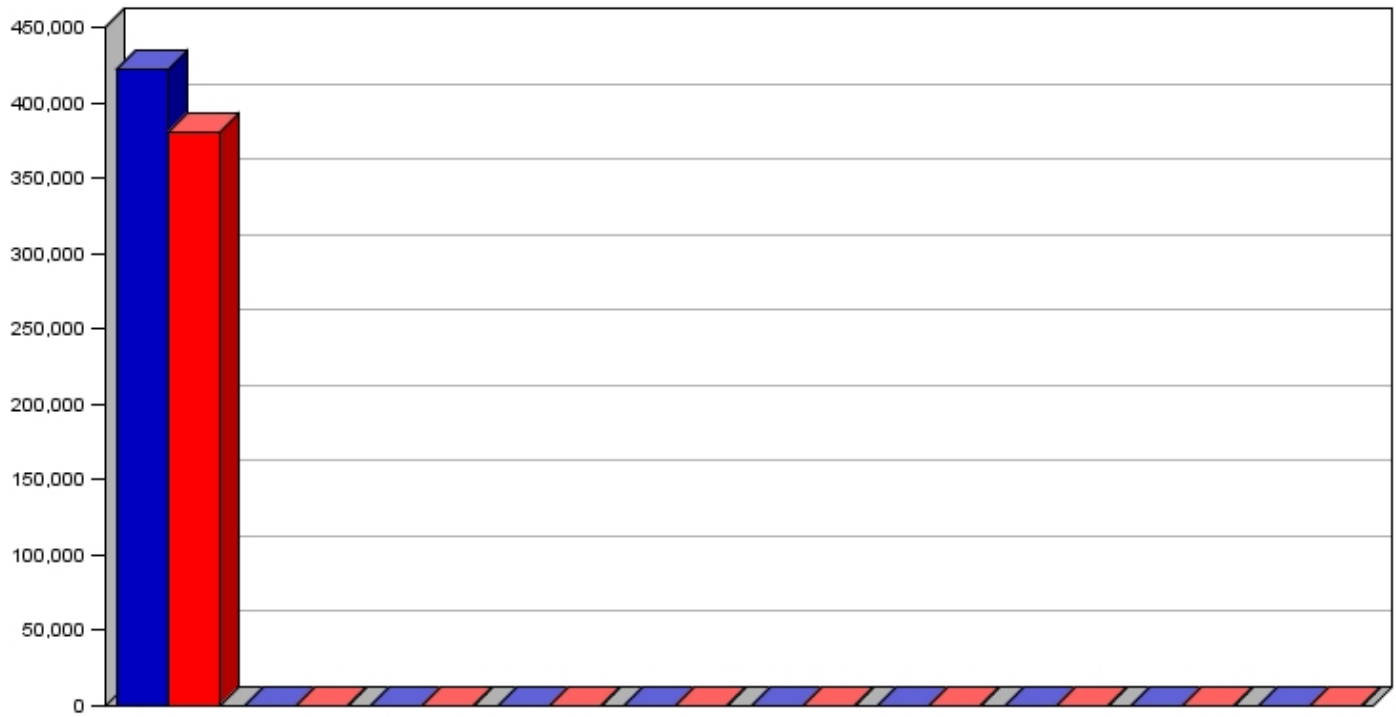
E911 projected revenues are more than anticipated due to greater revenue collected from E911 Prepaid Wireless and subsidy transfer of \$6.1MM from the General Fund.

Major Expenditure Variances:

Variance is due to 17 vacant positions and less anticipated purchase/contracted services.



Emergency Telephone System, Department Of Information Technology

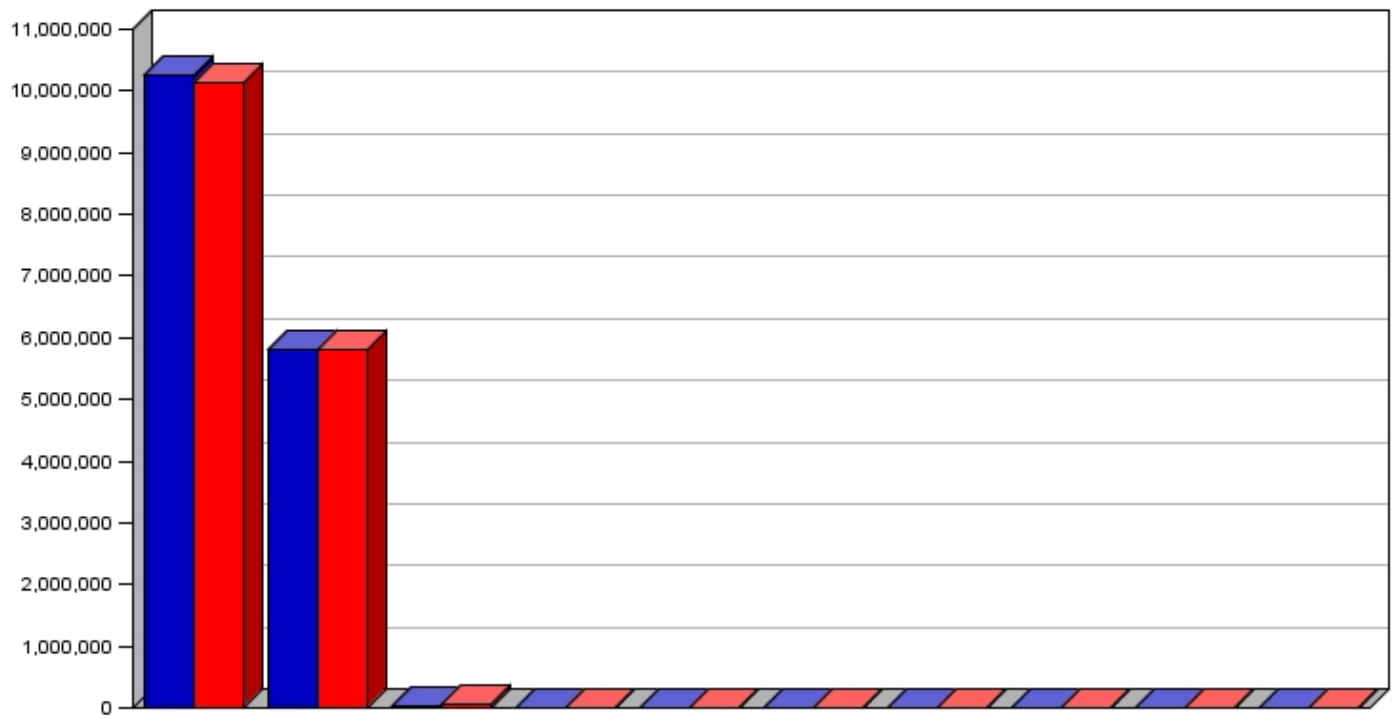


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	421,887	0	0	0	0	0	0	0	0	0
Total Projected Expenses	380,892	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$421,887	\$275,420	\$105,472	\$380,892	\$40,995	9.72%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$421,887	\$275,420	\$105,472	\$380,892	\$40,995	9.72%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, there were no vacancies. Projected surplus due to timing of filling vacant positions.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Emergency Telephone System, Department Of Police Services

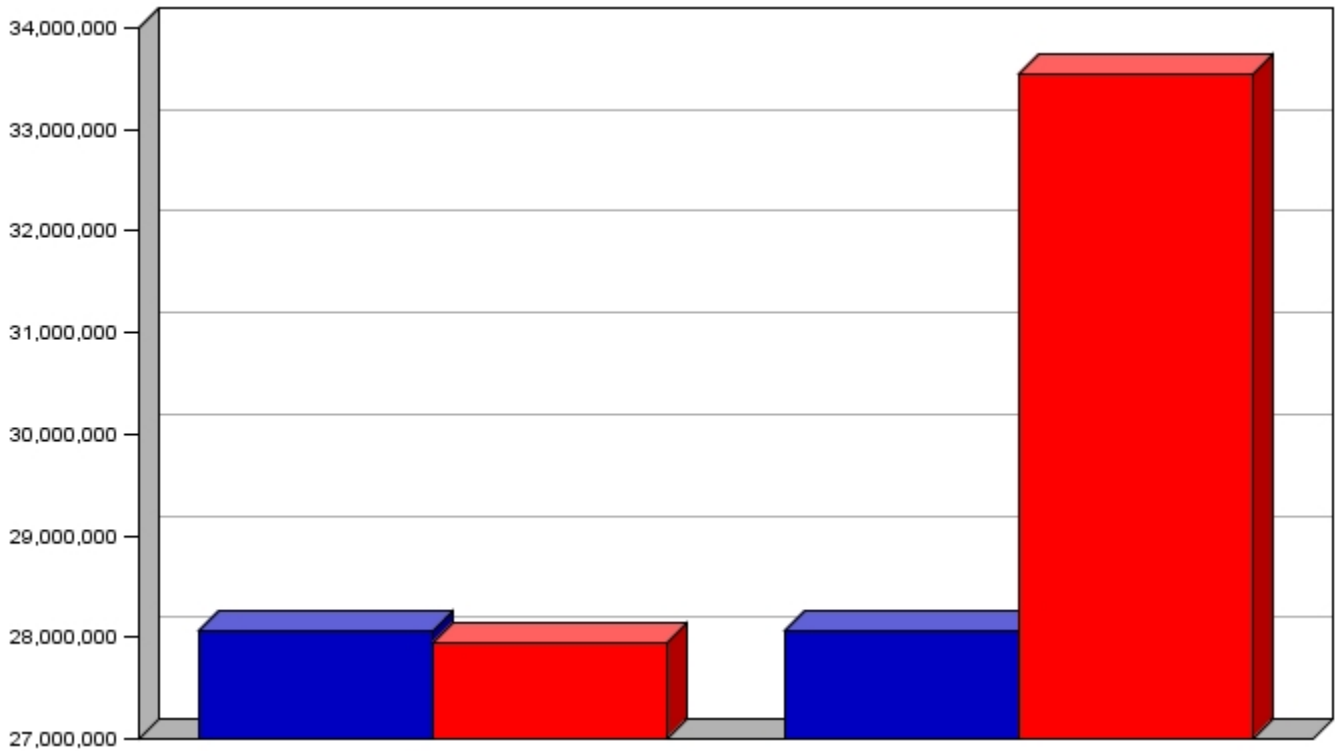


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	10,245,531	5,796,226	39,759	0	0	0	0	0	0	0
Total Projected Expenses	10,134,073	5,795,495	67,679	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$10,245,531	\$7,713,948	\$2,420,125	\$10,134,073	\$111,458	1.09%
Purchased / Contracted Services	\$5,796,226	\$4,576,623	\$1,218,872	\$5,795,495	\$731	0.01%
Supplies	\$39,759	\$24,679	\$43,000	\$67,679	(\$27,920)	(70.22%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$16,081,516</b>	<b>\$12,315,250</b>	<b>\$3,681,997</b>	<b>\$15,997,247</b>	<b>\$84,269</b>	<b>0.52%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014, E911 had 17 vacant positions.
Purchased / Contracted Services	Projected to spend within budgeted amount for FY2014.
Supplies	Deficit is due to uniforms and video monitors for E911 center.
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Fleet Service Fund  
BUDGET VARIANCE ANALYSIS AND PROJECTION



	Revenues	Expenses
FY14 COA Funding Budget	28,073,061	28,073,061
FY14 Projection	27,954,650	33,554,531

Account	Actual Y-T-D(Mar) FY12	Actual Y-T-D(Mar) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Mar) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$21,780,937	\$19,101,887	\$28,073,061	\$20,701,585	\$27,954,650	(\$118,411)	(0.42%)
Expenses	\$26,566,071	\$22,397,017	\$28,073,061	\$25,819,314	\$33,554,531	(\$5,481,470)	(19.53%)
Surplus (Deficit)	(\$4,785,134)	(\$3,295,131)	\$0	(\$5,117,729)	(\$5,599,881)	(\$5,599,881)	N/A

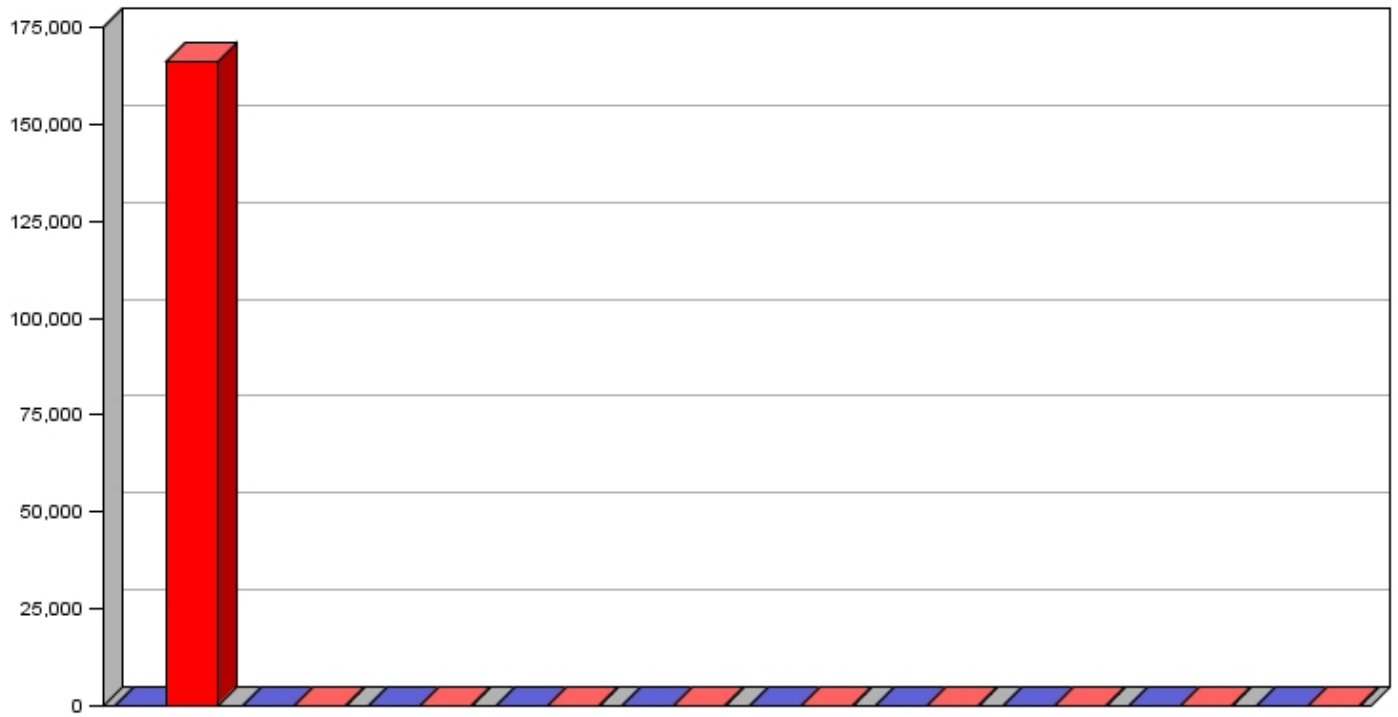
Major Revenue Variances:

As of March 31, 2014, the Fleet Services revenues are expected to be \$27.9MM.

Major Expenditure Variances:

Fleet Services is projected to be over budget by \$5.5M primarily due to \$4.1MM indirect cost and \$1.3MM purchases/contractual services for outsourcing of repairs, continued server maintenance and increased security at facilities.

Fleet Service Fund, Executive Offices

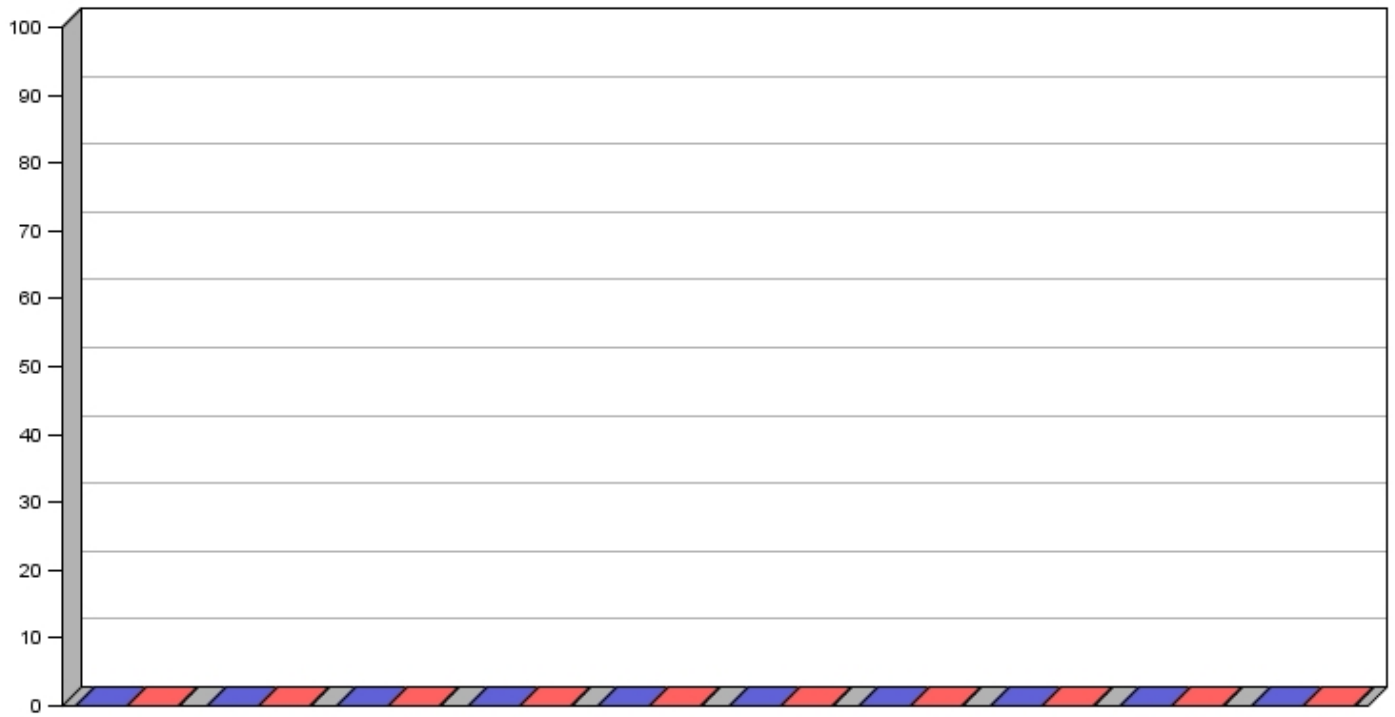


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	0	0	0	0	0	0
Total Projected Expenses	165,984	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$302,257	(\$136,273)	\$165,984	(\$165,984)	0.00%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$0	\$302,257	(\$136,273)	\$165,984	(\$165,984)	0.00%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	Journal Entry posted to incorrect dept/org. Adjustment will be made in FY14.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Fleet Service Fund, Department Of Information Technology

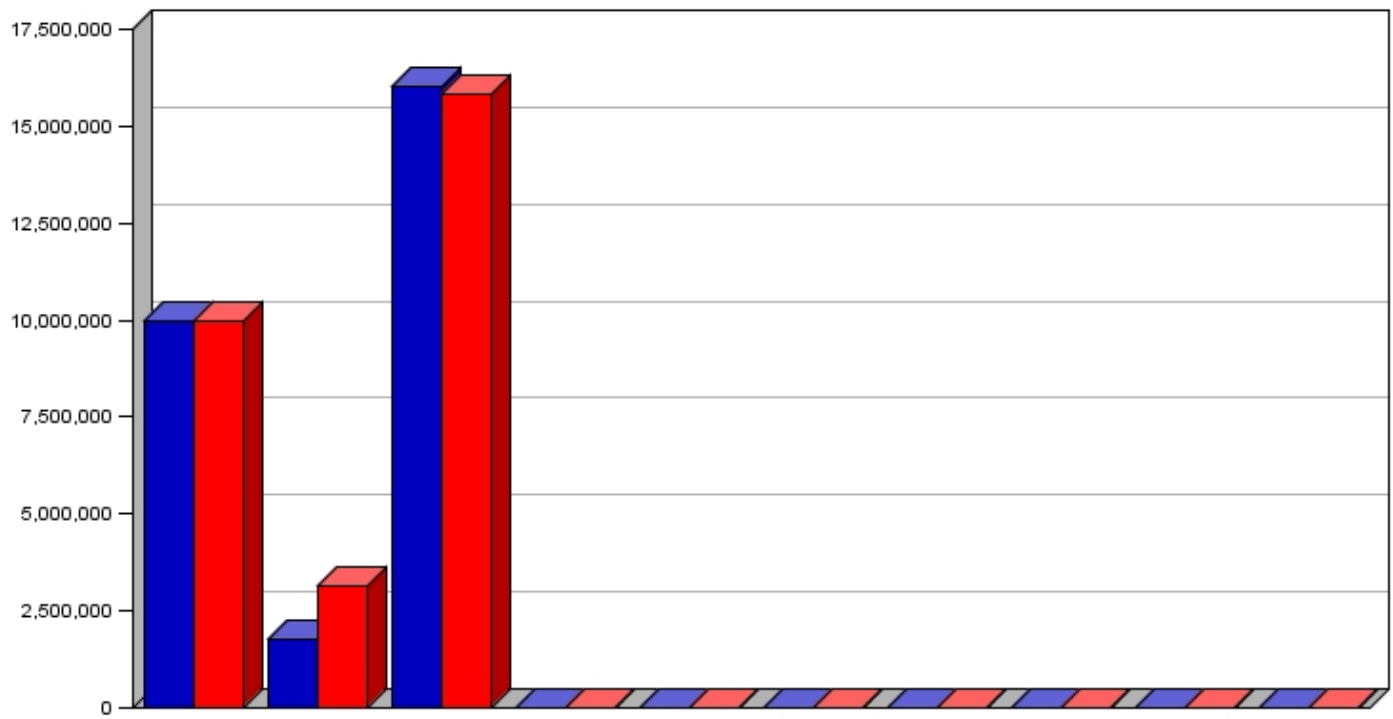


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	0	0	0	0	0	0
Total Projected Expenses	0	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$15	(\$15)	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$0	\$15	(\$15)	\$0	\$0	0.00%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	This line item consists of allocated postage costs. These expenses do not belong to DIT; they are working with Accounting to reclass the expenses.
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Fleet Service Fund, Department Of Public Works

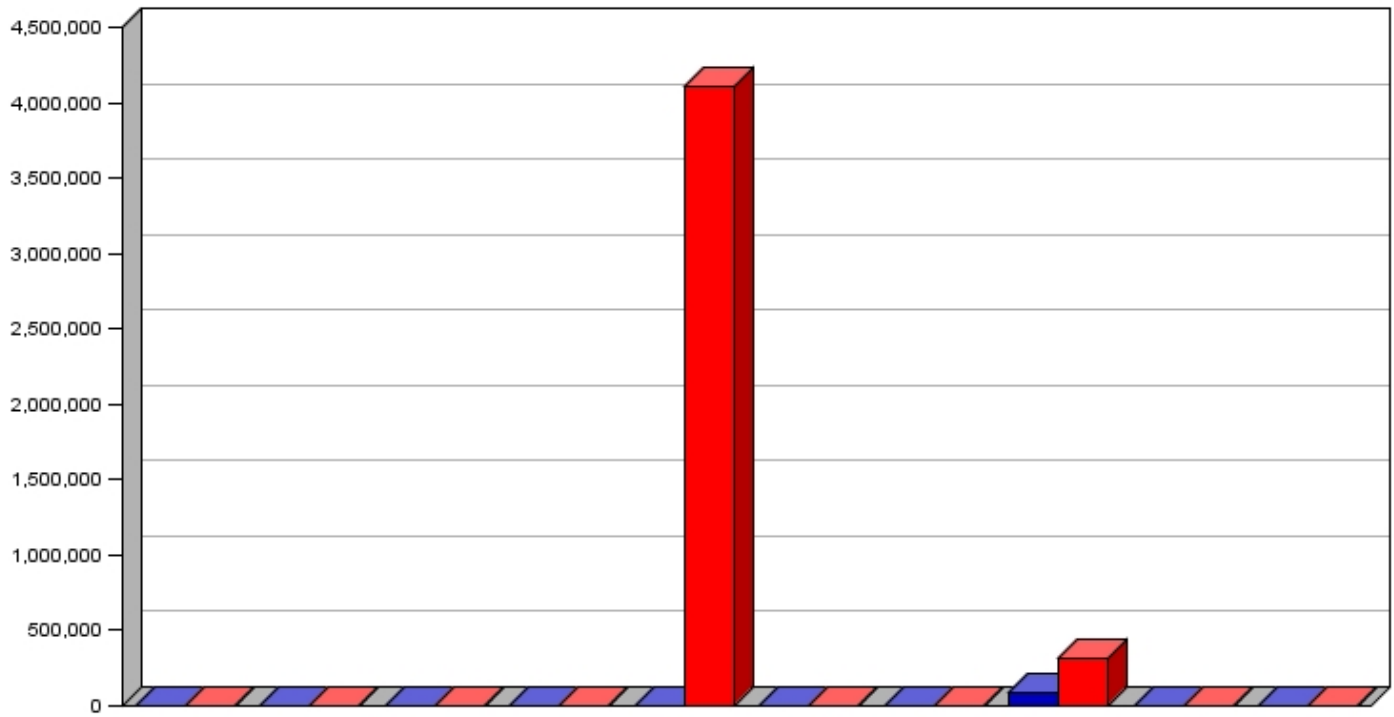


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	10,000,981	1,774,261	16,023,723	0	0	0	0	0	0	0
Total Projected Expenses	9,981,011	3,121,510	15,821,071	11,701	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$10,000,981	\$7,846,234	\$2,134,778	\$9,981,011	\$19,970	0.20%
Purchased / Contracted Services	\$1,774,261	\$2,423,113	\$698,397	\$3,121,510	(\$1,347,249)	(75.93%)
Supplies	\$16,023,723	\$11,934,023	\$3,887,048	\$15,821,071	\$202,652	1.26%
Capital Outlays	\$0	\$11,701	\$0	\$11,701	(\$11,701)	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$27,798,965	\$22,215,071	\$6,720,224	\$28,935,295	(\$1,136,330)	(4.09%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014 the Department of Public Works, Fleet Services Fund had five vacant positions.
Purchased / Contracted Services	Variance is mainly due to outsourcing of repairs, continued server maintenance and increased security at facilities.
Supplies	Variance due to supplies trending slightly lower than anticipated.
Capital Outlays	Variance due to National IPA Tech Solutions Contact and reclass of fixed assets not budgeted.
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Fleet Service Fund, Non-Departmental

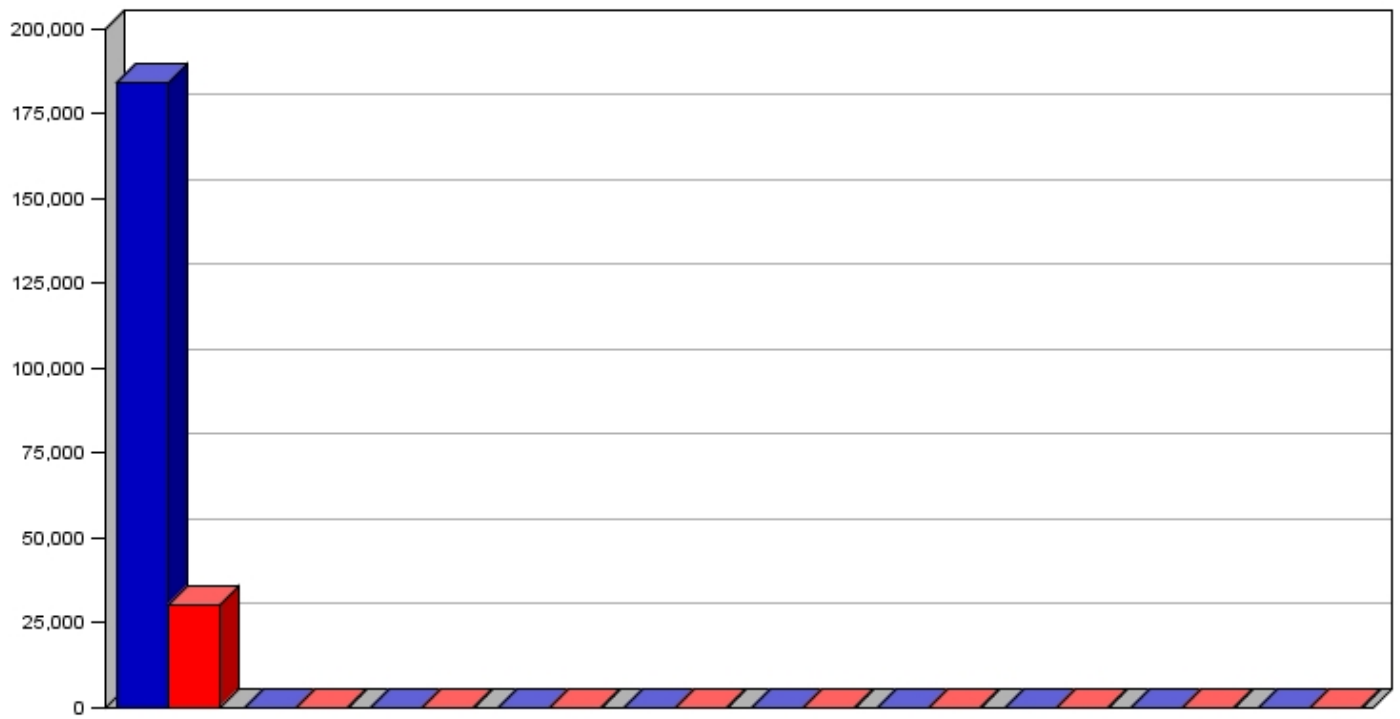


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	2,072	0	0	0	0	0	87,933	0	0
Total Projected Expenses	0	1,419	0	0	4,104,603	0	0	317,021	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$2,072	(\$653)	\$2,072	\$1,419	\$653	31.53%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$3,075,603	\$1,029,000	\$4,104,603	(\$4,104,603)	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$87,933	\$227,021	\$90,000	\$317,021	(\$229,088)	(260.53%)
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$90,005</b>	<b>\$3,301,971</b>	<b>\$1,121,072</b>	<b>\$4,423,043</b>	<b>(\$4,333,038)</b>	<b>(4,814.22%)</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	Variance is due to less purchase/contractual service expenses than anticipated.
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Variance due to the Indirect Cost allocations not budgeted.
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	Variance due to interest allocations more than anticipated.
Conversion / Summary	N/A
Other Financing Uses	N/A

Fleet Service Fund, Department Of Human Resources



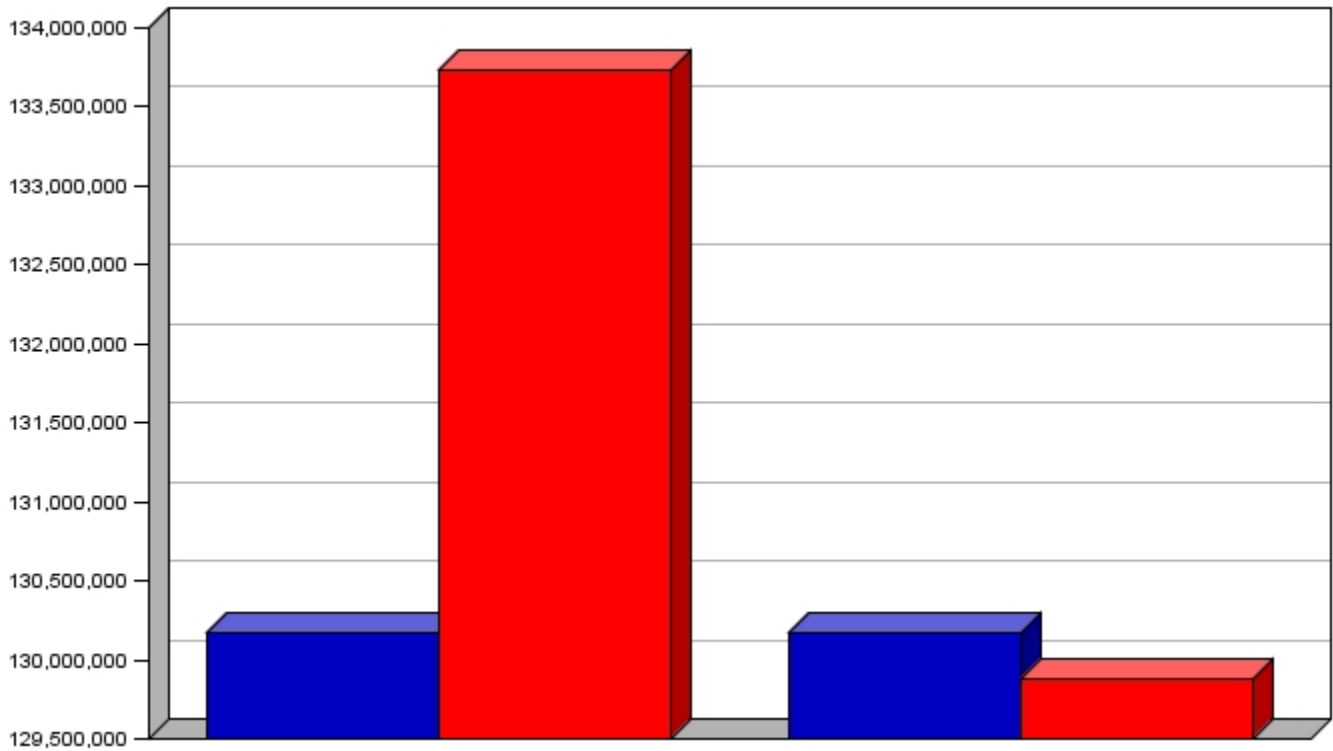
	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	184,091	0	0	0	0	0	0	0	0	0
Total Projected Expenses	30,210	0	0	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$184,091	\$0	\$30,210	\$30,210	\$153,881	83.59%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$184,091	\$0	\$30,210	\$30,210	\$153,881	83.59%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014 Department of Human Resources had two vacant positions which will be incorporated into the Human Resource reorganization.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A



**Group Insurance Fund  
BUDGET VARIANCE ANALYSIS AND PROJECTION**



	Revenues	Expenses
FY14 COA Funding Budget	130,175,075	130,175,075
FY14 Projection	133,736,540	129,885,009

Account	Actual Y-T-D(Mar) FY12	Actual Y-T-D(Mar) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Mar) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$97,939,427	\$97,696,076	\$130,175,075	\$98,645,729	\$133,736,540	\$3,561,465	2.74%
Expenses	\$89,483,862	\$87,657,049	\$130,175,075	\$98,339,537	\$129,885,009	\$290,066	0.22%
Surplus (Deficit)	\$8,455,565	\$10,039,027	\$0	\$306,192	\$3,851,531	\$3,851,531	N/A

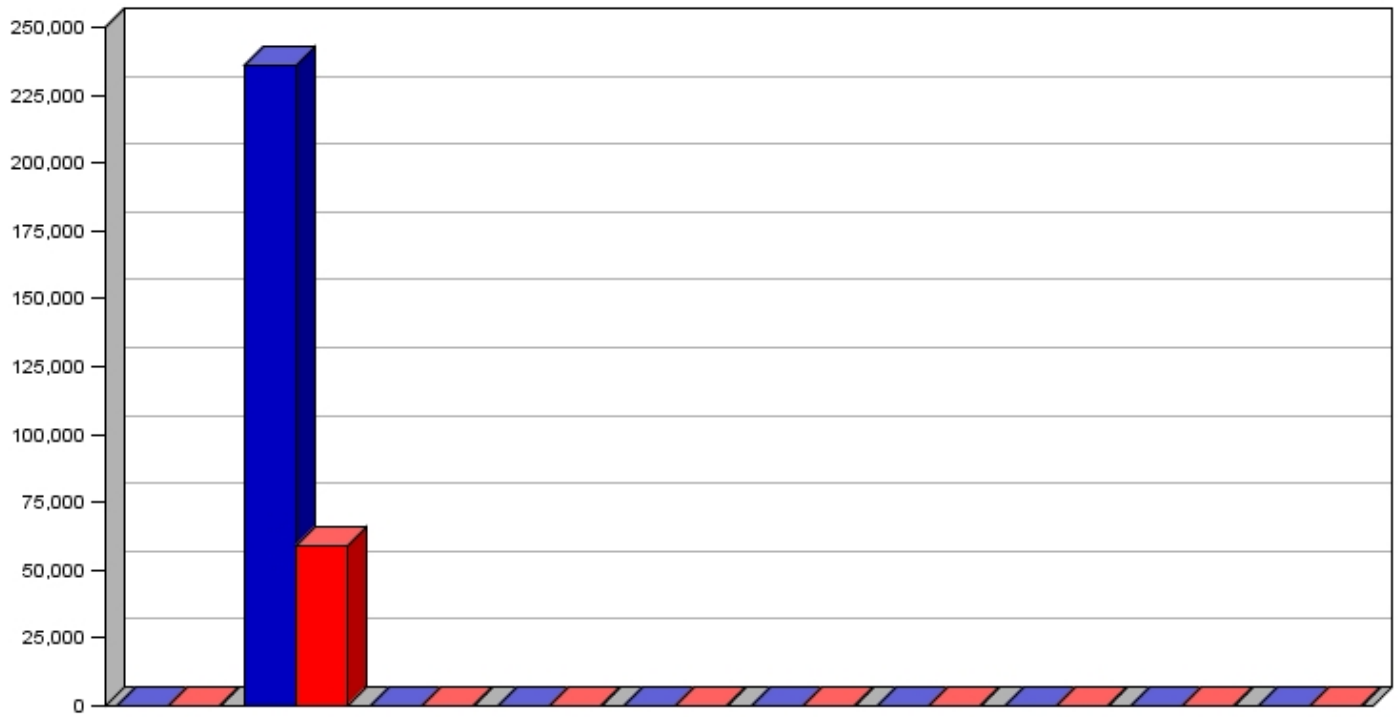
**Major Revenue Variances:**

The Group Insurance Fund is funded through employer and employee contributions. The funding is used to pay for medical claims because the City is self-funded and the contracts for the medical providers act as Administrators over the insurance program. Currently for FY2014, Group Insurance revenue is projected to be \$133.7MM.

**Major Expenditure Variances:**

Currently, for FY2014, Group Insurance expenditures are projected to be \$129.8MM.

Group Insurance Fund, Department Of Finance

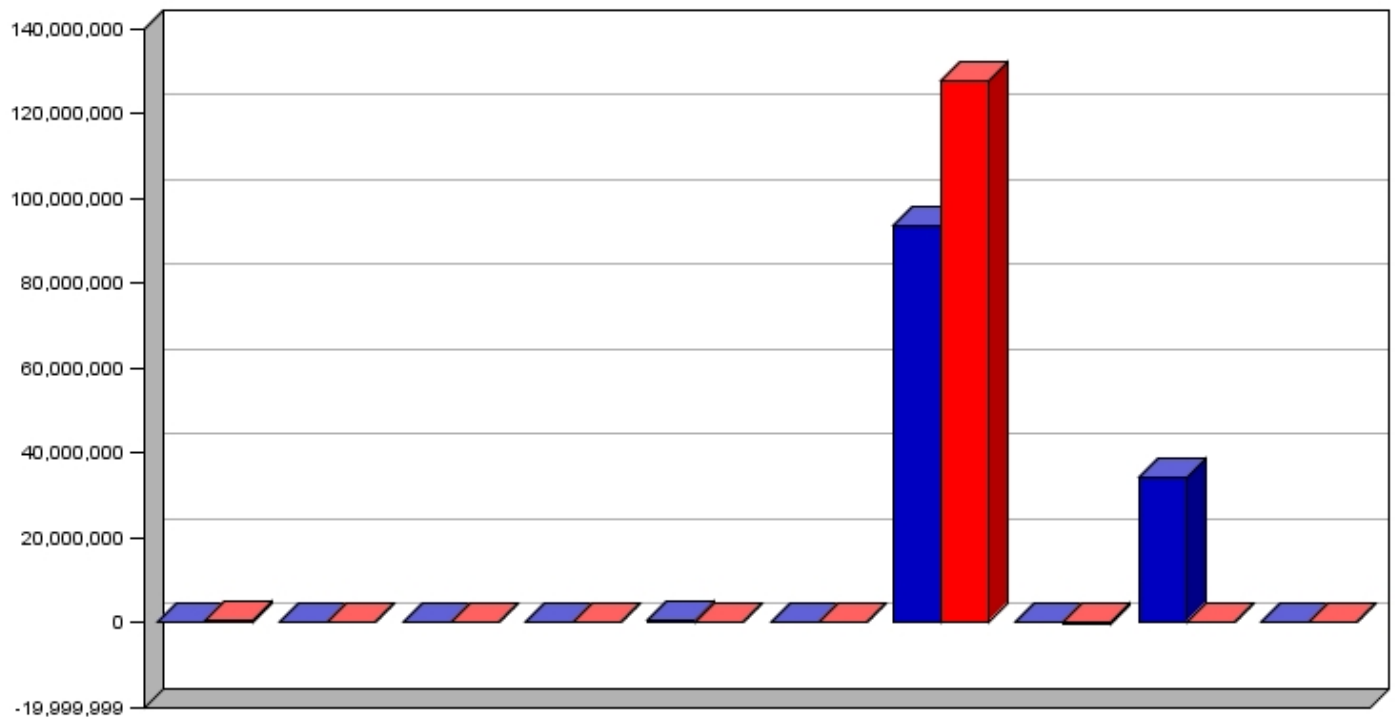


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	236,216	20	0	0	0	0	0	0	0
Total Projected Expenses	0	59,054	5	0	0	0	0	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$236,216	\$0	\$59,054	\$59,054	\$177,162	75.00%
Supplies	\$20	\$0	\$5	\$5	\$15	75.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$236,236</b>	<b>\$0</b>	<b>\$59,059</b>	<b>\$59,059</b>	<b>\$177,177</b>	<b>75.00%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	Trending decrease due to timing of contracted service provider.
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	N/A
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Group Insurance Fund, Non-Departmental

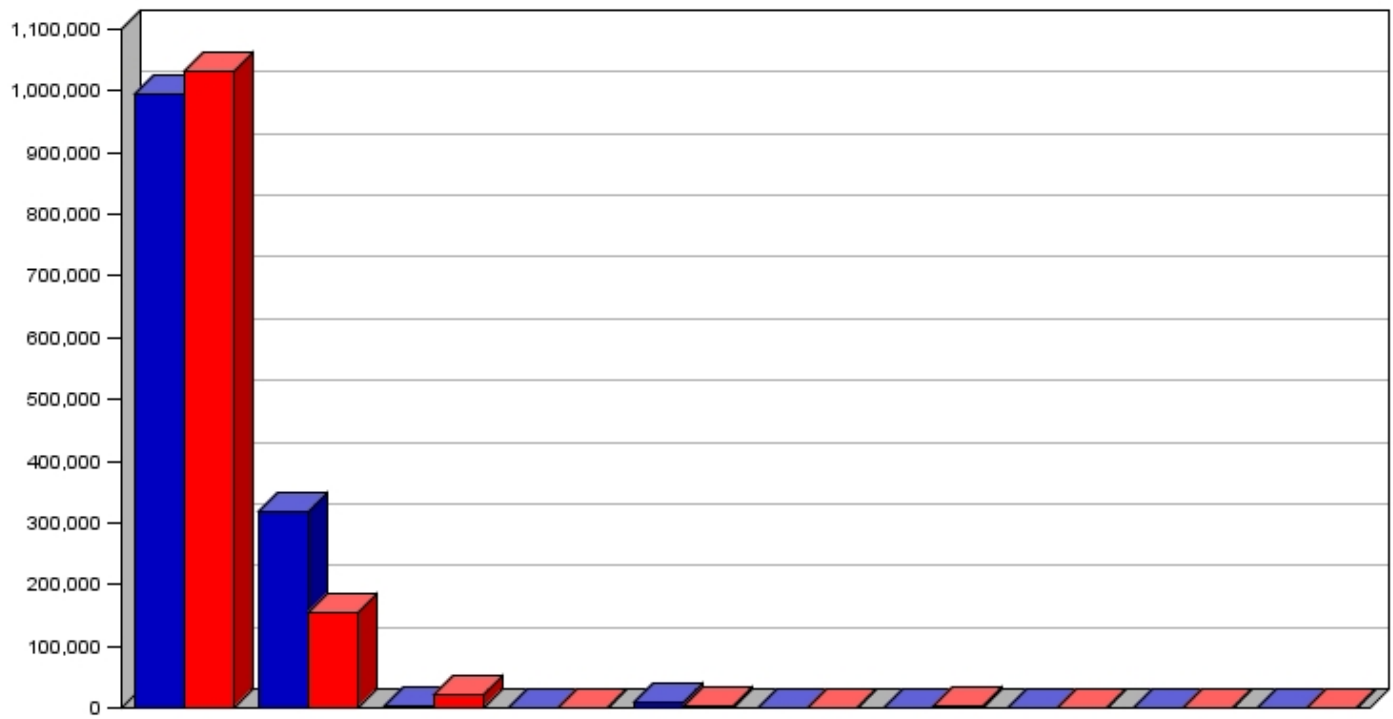


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	464,617	0	93,702,613	0	34,443,702	0
Total Projected Expenses	605,142	0	0	0	149,952	0	127,866,347	(10,510)	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$605,142	\$0	\$605,142	(\$605,142)	0.00%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$464,617	\$26,023	\$123,929	\$149,952	\$314,665	67.73%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$93,702,613	\$96,705,785	\$31,160,562	\$127,866,347	(\$34,163,734)	(36.46%)
Debt Service	\$0	(\$10,510)	\$0	(\$10,510)	\$10,510	0.00%
Conversion / Summary	\$34,443,702	\$0	\$0	\$0	\$34,443,702	100.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$128,610,932</b>	<b>\$97,326,441</b>	<b>\$31,284,491</b>	<b>\$128,610,932</b>	<b>\$0</b>	<b>0.00%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	This line item consists of expenses related to voluntary employee/retiree vision care.
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Projected surplus due to indirect cost monthly allocations less than anticipated.
Depreciation And Amortization	N/A
Other Costs	Projected deficit due to increase in catastrophic claims cost.
Debt Service	Variance is mainly due to posting of estimated cash pool interest allocations.
Conversion / Summary	This amount represents an allocation carried forward from the previous fiscal year to cover claims yet to be submitted.
Other Financing Uses	N/A

Group Insurance Fund, Department Of Human Resources

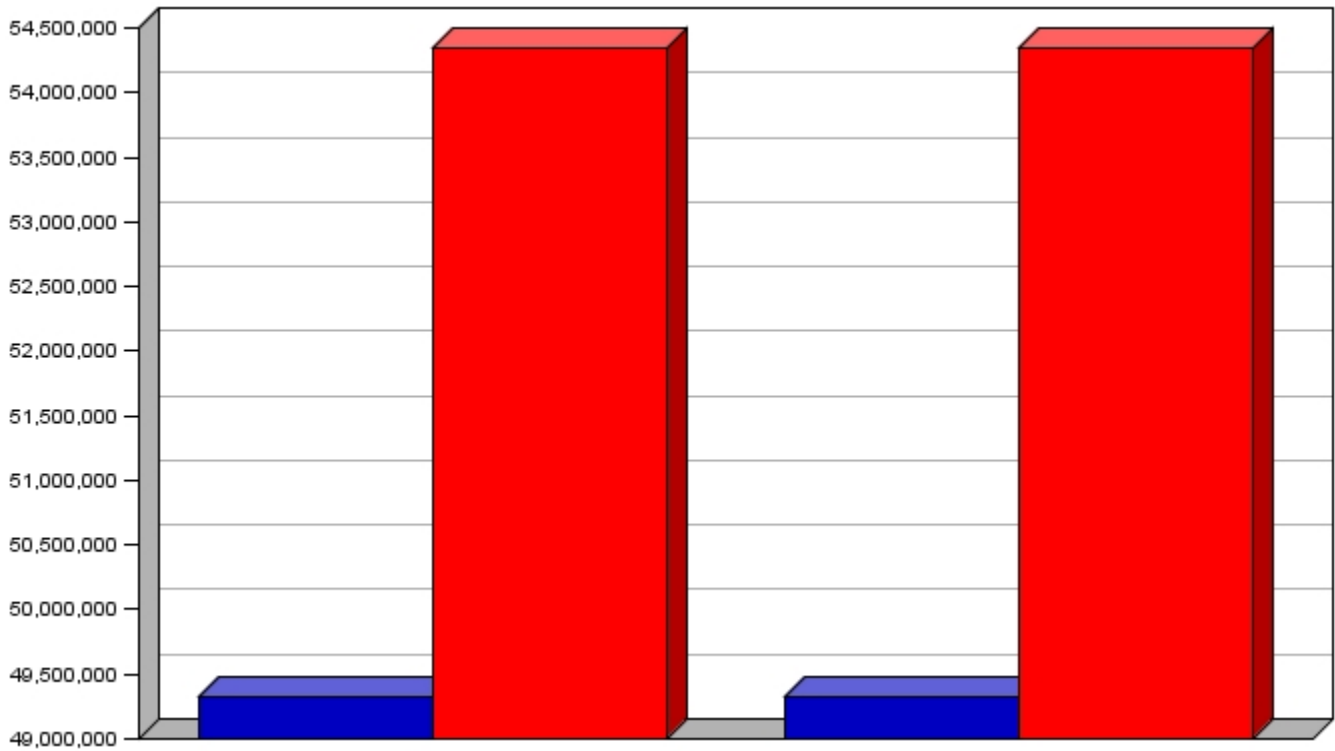


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	996,404	318,942	3,671	0	8,890	0	0	0	0	0
Total Projected Expenses	1,032,245	153,991	21,259	0	3,115	0	4,407	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$996,404	\$834,211	\$198,034	\$1,032,245	(\$35,841)	(3.60%)
Purchased / Contracted Services	\$318,942	\$153,219	\$773	\$153,991	\$164,951	51.72%
Supplies	\$3,671	\$21,259	\$0	\$21,259	(\$17,588)	(479.11%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$8,890	\$0	\$3,115	\$3,115	\$5,775	64.96%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$0	\$4,407	\$0	\$4,407	(\$4,407)	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Expenses</b>	<b>\$1,327,907</b>	<b>\$1,013,096</b>	<b>\$201,921</b>	<b>\$1,215,018</b>	<b>\$112,889</b>	<b>8.50%</b>

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	As of March 31, 2014 Department of Human Resources had no vacant positions.
Purchased / Contracted Services	Decrease due to less than anticipated employee physicals under the Caduceus Contract.
Supplies	Increase due to additional unanticipated spending on supplies for Employee Engagement Activities (Book Club, Lunch and Learn, Health Fairs, etc).
Capital Outlays	N/A
Interfund / Interdepartmental Charges	Decrease due to costs for overnight vehicles being deducted from the incorrect fund.
Depreciation And Amortization	N/A
Other Costs	Increase due to the costs associated with additional EAP vehicle.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A

Hotel/Motel Tax Fund  
BUDGET VARIANCE ANALYSIS AND PROJECTION



	Revenues	Expenses
FY14 COA Funding Budget	49,324,534	49,324,534
FY14 Projection	54,339,899	54,339,899

Account	Actual Y-T-D(Mar) FY12	Actual Y-T-D(Mar) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Mar) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$33,888,812	\$40,436,497	\$49,324,534	\$42,008,765	\$54,339,899	\$5,015,365	10.17%
Expenses	\$29,593,014	\$40,436,497	\$49,324,534	\$42,008,765	\$54,339,899	(\$5,015,365)	(10.17%)
Surplus (Deficit)	\$4,295,798	\$0	\$0	\$0	\$0	\$0	N/A

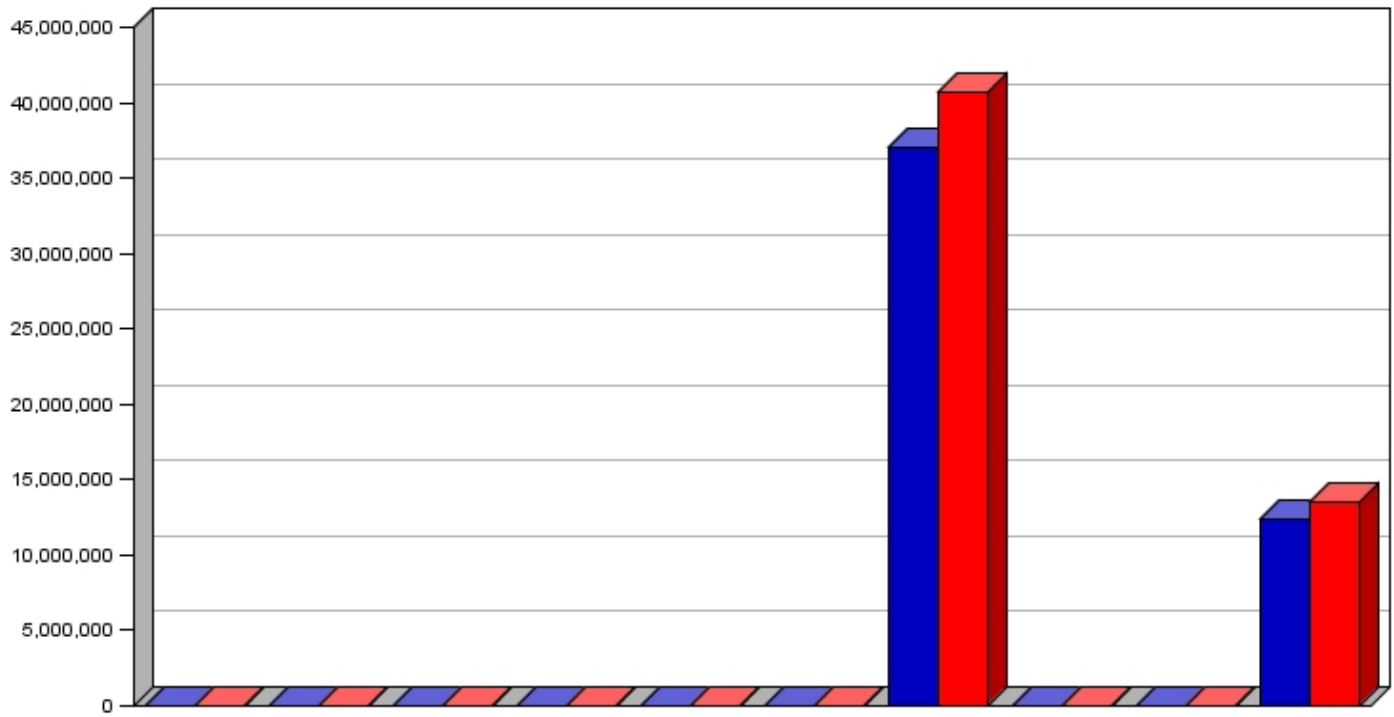
Major Revenue Variances:

Hotel tax revenues are projected to exceed FY14 Anticipations due to improved Occupancy levels and Revenue Per Available Room (RevPar).

Major Expenditure Variances:

Hotel/Motel Tax Fund expenses are commensurate with revenues.

Hotel/Motel Tax Fund, Non-Departmental

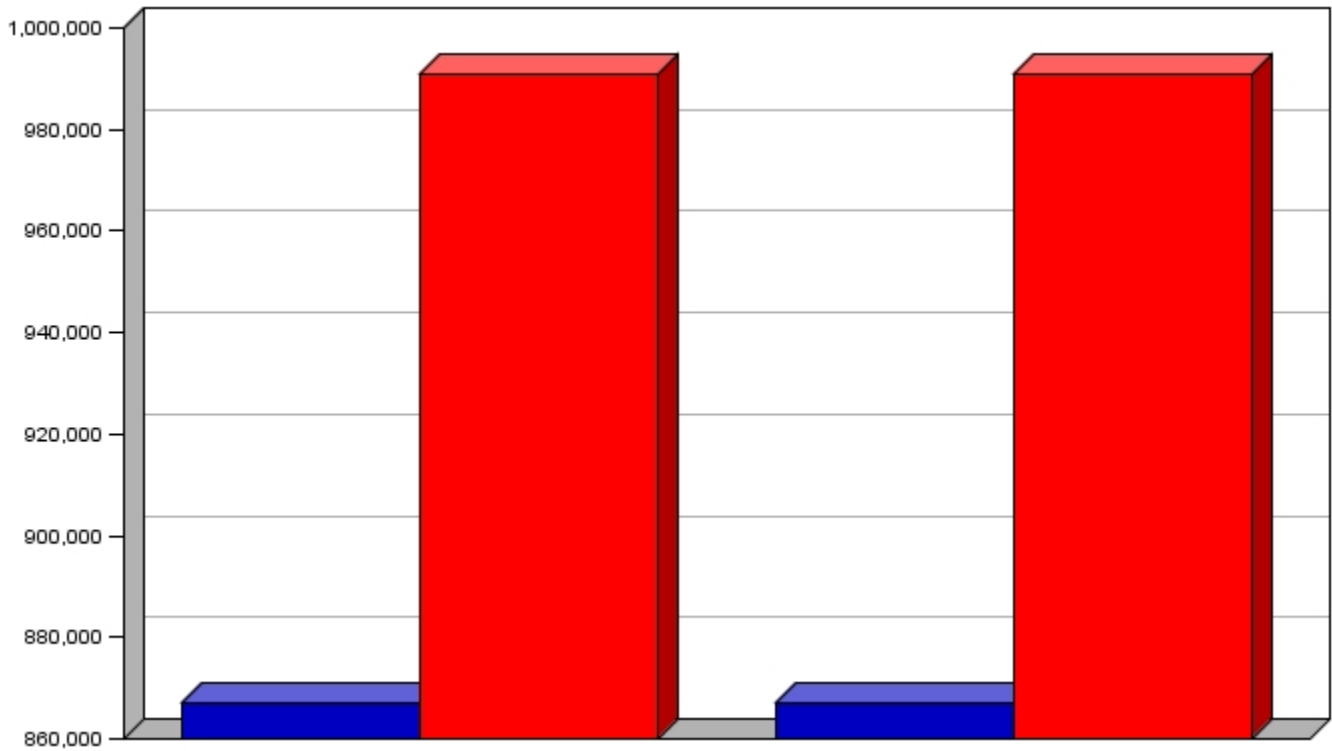


	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	0	0	36,998,333	0	0	12,326,201
Total Projected Expenses	0	0	0	0	0	0	40,760,358	0	0	13,579,541

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$36,998,333	\$30,520,465	\$10,239,893	\$40,760,358	(\$3,762,025)	(10.17%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$12,326,201	\$11,488,301	\$2,091,240	\$13,579,541	(\$1,253,340)	(10.17%)
Expenses	\$49,324,534	\$42,008,765	\$12,331,134	\$54,339,899	(\$5,015,365)	(10.17%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Variance is due to expenses commensurate with revenues.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	Variance is due to expenses commensurate with revenues.

Rental/Motor Vehicle Tax Fund  
BUDGET VARIANCE ANALYSIS AND PROJECTION



	Revenues	Expenses
FY14 COA Funding Budget	866,908	866,908
FY14 Projection	990,996	990,996

Account	Actual Y-T-D(Mar) FY12	Actual Y-T-D(Mar) FY13	COA Funding Budget YearTotal FY14	Actual Y-T-D(Mar) FY14	Projected Expenses YearTotal FY14	Variance (\$)	Variance (%)
Revenues	\$571,238	\$679,551	\$866,908	\$806,021	\$990,996	\$124,088	14.31%
Expenses	\$565,855	\$679,551	\$866,908	\$806,021	\$990,996	(\$124,088)	(14.31%)
Surplus (Deficit)	\$5,383	\$0	\$0	\$0	\$0	\$0	N/A

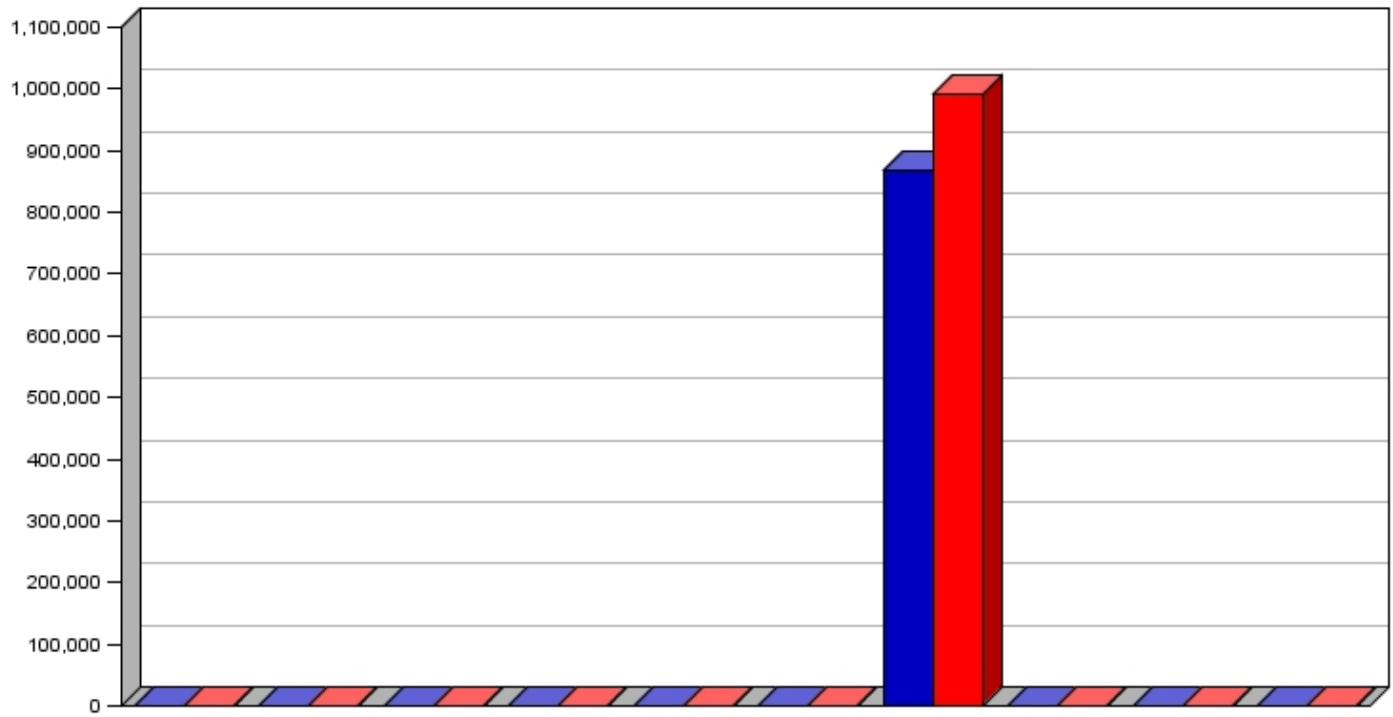
Major Revenue Variances:

Car rental tax revenues are projected to exceed FY14 Anticipations due to increased business travel.

Major Expenditure Variances:

Expenditures are projected to be on par as anticipated.

Rental/Motor Vehicle Tax Fund, Non-Departmental



	Personnel Services And Employee Benefits	Purchased / Contracted Services	Supplies	Capital Outlays	Interfund / Interdepartmental Charges	Depreciation And Amortization	Other Costs	Debt Service	Conversion / Summary	Other Financing Uses
Funded Budget	0	0	0	0	0	0	866,908	0	0	0
Total Projected Expenses	0	0	0	0	0	0	990,996	0	0	0

Account	FY14 Funded Budget	YTD Actual	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation And Amortization	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$866,908	\$806,021	\$184,975	\$990,996	(\$124,088)	(14.31%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$866,908	\$806,021	\$184,975	\$990,996	(\$124,088)	(14.31%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits	N/A
Purchased / Contracted Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund / Interdepartmental Charges	N/A
Depreciation And Amortization	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Conversion / Summary	N/A
Other Financing Uses	N/A





# Cash Pool Reporting – March 2014

## Enterprise Funds

Enterprise Funds		Investment in Cash Pool (\$ in thousands)				Cash Pool Interest Earnings (\$ in thousands)			
Fund	Description	Dec-13	Jan-14	Feb-14	Mar-14	Dec-13	Jan-14	Feb-14	Mar-14
5051	Water and Waste Water Revenue	\$49,860	\$77,306	\$99,670	\$60,509	(\$36)	\$0	\$113	\$60
5052	Water and Waste Water Renewal Extension	541,401	536,224	523,448	511,305	(430)	-	675	392
5401	Solid Waste Services Revenue	10,403	5,749	2,805	-	(7)	-	5	1
5402	Solid Waste R&E	10,907	8,950	8,844	5,176	(11)	-	11	5
5501	Airport Revenue	105,571	110,775	120,858	136,391	(80)	-	148	97
5502	Airport Renewal Extension	656,490	651,409	651,947	661,345	(513)	-	830	488
5601	Building Permits	24,654	24,670	25,573	26,346	(19)	-	32	20
	<b>Total</b>	<b>\$1,399,286</b>	<b>\$1,415,084</b>	<b>\$1,433,146</b>	<b>\$1,401,072</b>	<b>(\$1,096)</b>	<b>\$0</b>	<b>\$1,814</b>	<b>\$1,063</b>



# Cash Pool Reporting – March 2014

## Governmental Funds

Governmental Funds		Investment in Cash Pool (\$ in thousands)				Cash Pool Interest Earnings (\$ in thousands)			
Fund	Description	Dec-13	Jan-14	Feb-14	Mar-14	Dec-13	Jan-14	Feb-14	Mar-14
1001	General Fund	\$258,452	\$277,947	\$270,881	\$194,018	(\$209)	-	\$350	\$201
2151	Emergency Telephone System	(17,902)	(18,406)	(18,743)	-	-	-	(24)	(12)
2751	Hotel/Motel Tax	234	(531)	905	-	-	-	-	-
2801	Rental/Motor Vehicle Tax	165	174	170	166	-	-	-	-
3101	Annual Bond	339	340	340	339	-	-	-	-
3501	Park Improvement	7,497	7,254	7,120	6,659	(8)	-	9	5
3503	Capital Finance	20,052	19,570	16,471	16,349	(6)	-	23	12
3504	Special Assessment	2,226	2,238	2,248	2,265	(2)	-	3	2
3507	Capital Asset	(2,607)	(2,773)	(2,789)	-	-	-	(3)	(2)
3508	Capital Finance Recovery Zone	(3,362)	(3,723)	(4,111)	-	-	-	(5)	(2)
5059	Special 1% Sales and Use Tax	(1)	(38)	-	-	-	-	-	-
	<b>Total</b>	<b>\$265,093</b>	<b>\$282,052</b>	<b>\$272,492</b>	<b>\$219,795</b>	<b>(\$225)</b>	<b>\$0</b>	<b>\$353</b>	<b>\$204</b>



# Cash Pool Reporting – March 2014

## Other Funds

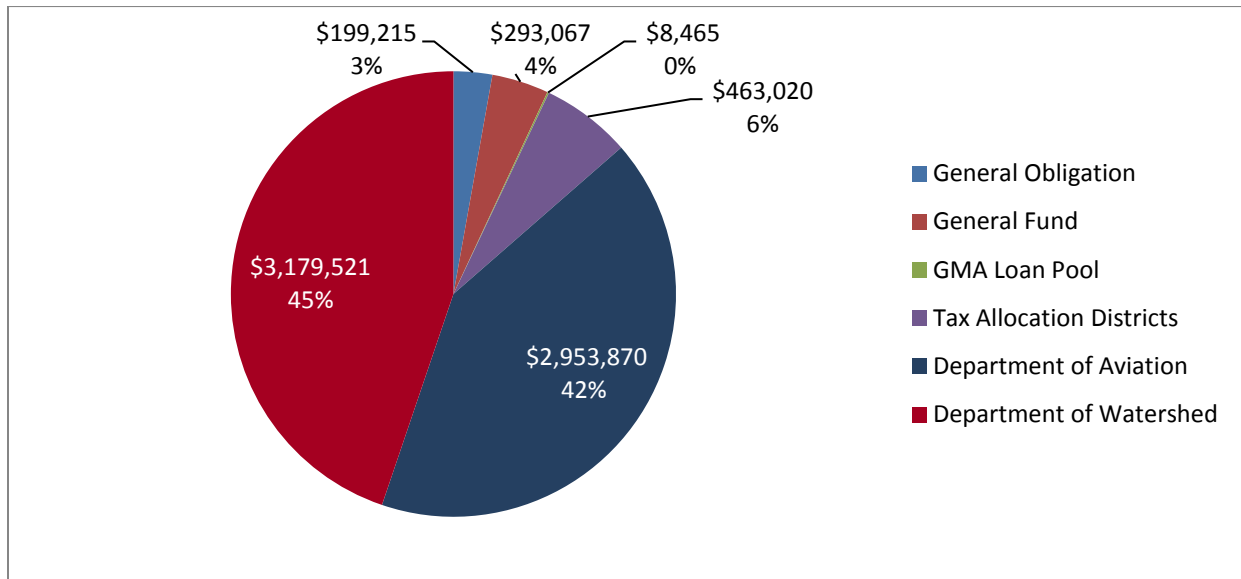
Other Funds		Investment in Cash Pool (\$ in thousands)				Cash Pool Interest Earnings (\$ in thousands)			
Fund	Description	Dec-13	Jan-14	Feb-14	Mar-14	Dec-13	Jan-14	Feb-14	Mar-14
5561	Parks Facilities Revenue Fund	(\$91)	(\$113)	(\$124)	\$0	\$0	\$0	\$0	\$0
5562	Parks Facilities Renewal & Extn Fund	(111)	(111)	(111)	-	-	-	-	-
5571	Underground Atlanta Facilities Revenue	9,099	8,569	8,489	7,261	(7)	-	11	6
5572	Downtown Parking Project Fund	-	31	62	94	-	-	-	-
5573	Downtown Dev Auth Refunding Series 2009	(1,044)	(1,044)	(1,046)	-	-	-	(1)	-
5581	Civic Center Revenue	(1,542)	(1,706)	(1,743)	-	-	-	(2)	(1)
5582	Civic Center R&E	591	592	593	592	-	-	-	-
6001	Fleet Service	(37,765)	(39,002)	(39,467)	-	-	-	(50)	(30)
6002	Group Insurance	11,762	20,278	14,081	13,845	(9)	-	22	11
7101	Agency	21,121	23,818	18,327	20,891	(17)	-	27	14
4501	Perpetual Care	-	-	301	300	-	-	1	-
7701	Trust	37,928	39,256	38,421	37,385	(30)	-	49	29
	<b>Total</b>	<b>\$39,946</b>	<b>\$50,567</b>	<b>\$37,782</b>	<b>\$80,368</b>	<b>(\$63)</b>	<b>\$0</b>	<b>\$57</b>	<b>\$29</b>
	<b>Total Investment in Cash Pool</b>	<b>\$1,704,324</b>	<b>\$1,747,702</b>	<b>\$1,743,419</b>	<b>\$1,701,235</b>	<b>(\$1,384)</b>	<b>\$0</b>	<b>\$2,224</b>	<b>\$1,296</b>

**CITY OF ATLANTA, GEORGIA**  
**General Fund - Statement of Cash Flows**  
(In Thousands)  
Q3 FY2014 & Q3 FY2013  
Unaudited

	FY2014						FY2013	Variance	
	Q1	Q2	Jan-14	Feb-14	Mar-14	Q3	FY14 Fiscal YTD	FY13 Fiscal YTD	
<b>Cash and cash equivalents, beginning of period</b>	\$ 130,221	\$ 126,301	\$ 195,424	\$ 211,966	\$ 204,361	\$ 195,424	\$ 130,221	\$ 109,902	\$ 20,319
<b>Cash flows from operating activities</b>									
Revenue									
Cash flow from property taxes	60,892	111,781	6,122	1,119	1,492	8,733	181,406	175,573	5,832
Cash flow from public utility and other taxes	41,291	68,212	45,891	12,125	10,922	68,938	178,441	174,083	4,358
Cash flow from licenses and permits	5,152	8,472	3,223	8,530	20,425	32,178	45,802	40,010	5,792
Cash flow from charges for services	1,340	1,943	773	142	1,546	2,462	5,745	3,706	2,039
Cash flow from fines & forfeitures	5,793	5,514	1,913	2,163	2,150	6,226	17,534	16,260	1,274
Cash flow from building and concessions	2,797	1,016	1,136	599	564	2,299	6,112	3,668	2,444
Cash flow from hotel/motel taxes	3,501	3,599	312	1,273	2,803	4,388	11,488	9,514	1,975
Cash flow from other miscellaneous	6,915	8,046	2,899	2,397	2,480	7,777	22,738	23,574	(836)
Accounts Receivable Decrease (Increase)	160	(1,346)	24	(658)	1,690	1,056	(131)	1,849	(1,979)
<b>Total revenue</b>	<b>127,841</b>	<b>207,237</b>	<b>62,293</b>	<b>27,690</b>	<b>44,074</b>	<b>134,057</b>	<b>469,135</b>	<b>448,235</b>	<b>20,900</b>
Employee related payments	(87,339)	(89,219)	(31,590)	(28,475)	(26,838)	(86,902)	(263,460)	(250,097)	(13,363)
Vendor related payments	(42,357)	(31,785)	(10,503)	(9,111)	(16,537)	(36,151)	(110,293)	(92,772)	(17,521)
<b>Operating expenses</b>	<b>(129,696)</b>	<b>(121,004)</b>	<b>(42,093)</b>	<b>(37,585)</b>	<b>(43,375)</b>	<b>(123,053)</b>	<b>(373,753)</b>	<b>(342,869)</b>	<b>(30,884)</b>
<b>Operating income</b>	<b>(1,855)</b>	<b>86,233</b>	<b>20,201</b>	<b>(9,896)</b>	<b>699</b>	<b>11,004</b>	<b>95,382</b>	<b>105,366</b>	<b>(9,984)</b>
Operating transfers	(9,361)	(548)	(194)	-	(6,411)	(6,605)	(16,514)	(13,163)	(3,351)
Interfund receivables/payables	21,905	3,890	(2,689)	(726)	(2,151)	(5,566)	20,229	12,321	7,908
<b>Net cash (used)/provided by operating activities</b>	<b>10,689</b>	<b>89,575</b>	<b>17,318</b>	<b>(10,622)</b>	<b>(7,863)</b>	<b>(1,167)</b>	<b>99,097</b>	<b>104,524</b>	<b>(5,427)</b>
<b>Cash flows from financing activities</b>									
MOU principal payments	(10,000)	-	-	-	-	-	(10,000)	(10,000)	-
Principal repayments of long-term debt	(2,446)	(9,740)	(793)	-	-	(793)	(12,979)	(16,914)	3,935
Interest payments	(1,208)	(3,525)	(86)	1	(9)	(94)	(4,827)	(5,976)	1,149
Acquisition, construction and improvement of capital assets	(2,314)	(1,548)	(646)	2,618	(376)	1,596	(2,265)	(1,446)	(820)
Capital Contributions	-	-	-	-	2	2	2	2	-
Proceeds from bond/note issuance	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	465	220	(17)	8	(11)	(20)	665	-	665
<b>Net cash (used)/provided by financing activities</b>	<b>(15,503)</b>	<b>(14,593)</b>	<b>(1,543)</b>	<b>2,627</b>	<b>(394)</b>	<b>691</b>	<b>(29,405)</b>	<b>(34,334)</b>	<b>4,929</b>
<b>Cash flows from investing activities</b>									
Interest on investments	922	(51)	781	407	(529)	659	1,530	1,002	527
Purchases and sales of non-pooled investments	(28)	(5,808)	(15)	(17)	(13)	(45)	(5,881)	99	(5,980)
<b>Net cash provided by/(used) investing activities</b>	<b>894</b>	<b>(5,859)</b>	<b>766</b>	<b>390</b>	<b>(542)</b>	<b>614</b>	<b>(4,351)</b>	<b>1,101</b>	<b>(5,452)</b>
<b>Change in cash and cash equivalents</b>	<b>(3,920)</b>	<b>69,124</b>	<b>16,541</b>	<b>(7,605)</b>	<b>(8,799)</b>	<b>138</b>	<b>65,341</b>	<b>71,292</b>	<b>(5,950)</b>
<b>Cash and cash equivalents, ending balance</b>	<b>\$ 126,301</b>	<b>\$ 195,424</b>	<b>\$ 211,966</b>	<b>\$ 204,361</b>	<b>\$ 195,562</b>	<b>\$ 195,562</b>	<b>\$ 195,562</b>	<b>\$ 181,194</b>	<b>\$ 14,368</b>
Cumulative operating cash flow	\$ 10,689	\$ 100,264	\$ 117,582	\$ 106,960	\$ 99,097	\$ 99,097	\$ 99,097	\$ 104,524	
Cumulative cash flow from financing	\$ (15,503)	\$ (30,096)	\$ (31,638)	\$ (29,011)	\$ (29,405)	\$ (29,405)	\$ (29,405)	\$ (34,334)	
Cumulative cash flow from investing	\$ 894	\$ (4,965)	\$ (4,198)	\$ (3,809)	\$ (4,351)	\$ (4,351)	\$ (4,351)	\$ 1,101	
<b>Total</b>	<b>\$ (3,920)</b>	<b>\$ 65,204</b>	<b>\$ 81,745</b>	<b>\$ 74,140</b>	<b>\$ 65,341</b>	<b>\$ 65,341</b>	<b>\$ 65,341</b>	<b>\$ 71,292</b>	

## City of Atlanta Debt Portfolio

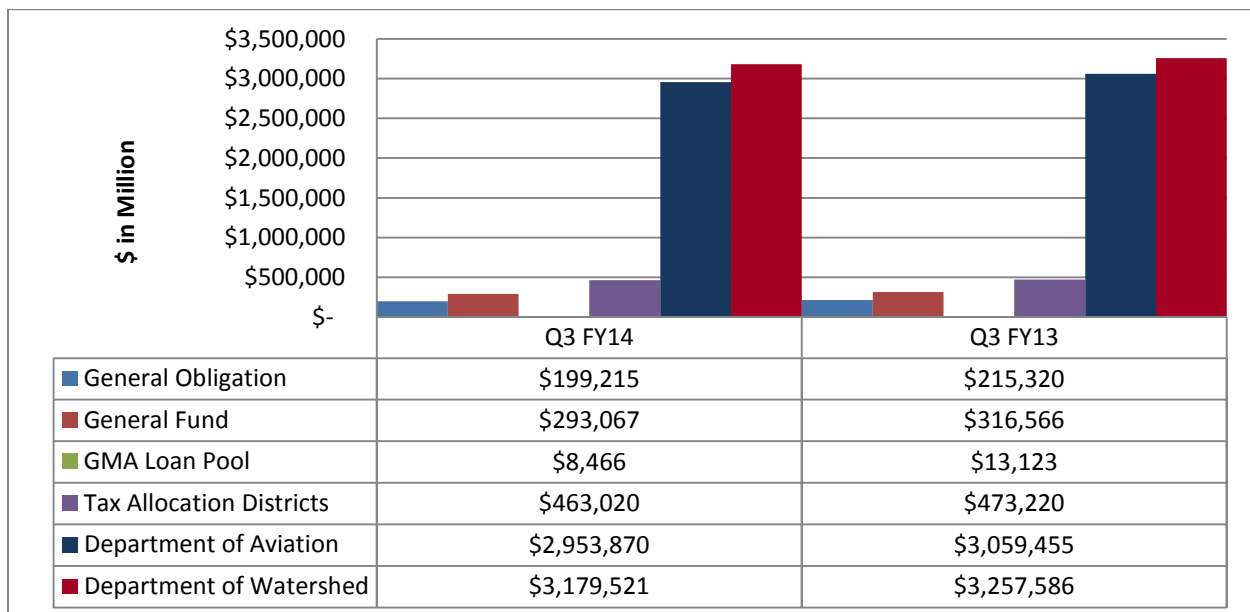
### Total Debt Outstanding (Q3 FY14)



The City of Atlanta’s outstanding long-term debt totaled \$7.1 billion as of Q3 FY14. Total debt is comprised of approximately \$199 million of General Obligation bonds; \$293 million of General Fund debt; \$9 million in GMA loans; \$463 million in Tax Allocation Districts (TADs); \$3.0 billion of Aviation revenue bonds; and \$3.2 billion of Watershed revenue bonds.

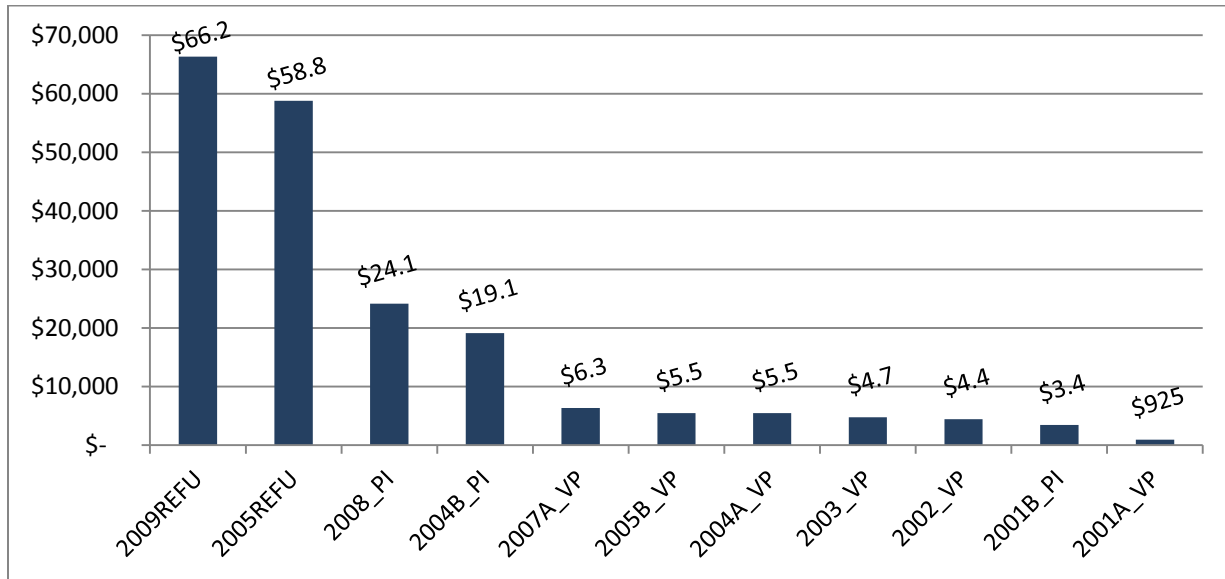
A comparison of FY14 and FY13 Q3 total outstanding debt shows an overall net decrease of \$238 million or 3.2%. The City has made approximately \$25.7 million in debt payments throughout the quarter.

### Comparison of Outstanding Debt



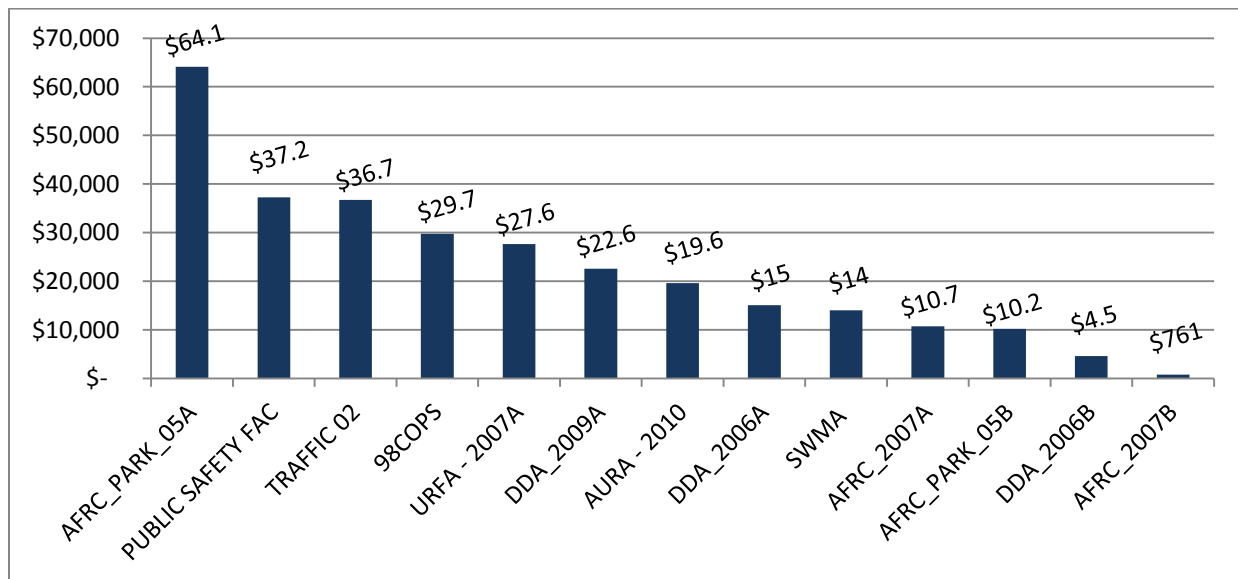
The following graphs outline debt outstanding for each series of bonds within the City's debt portfolios:

### General Obligation



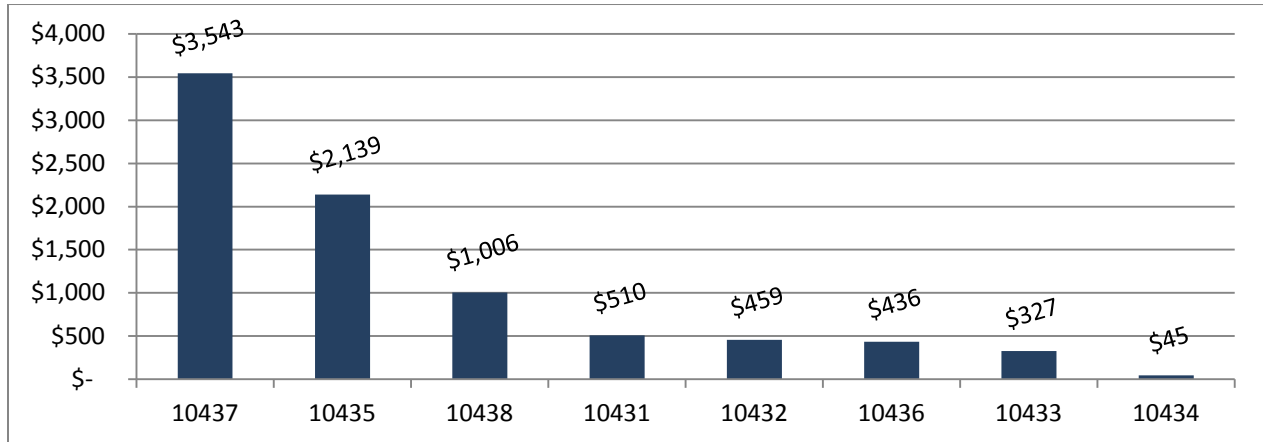
The City's General Obligation debt portfolio includes eleven (11) bond issuances with \$199 million outstanding as of Q3 FY14. A comparison with same period FY13 shows an overall decrease of \$16.1 million in total outstanding debt.

### General Fund



The General Fund debt portfolio includes, but is not limited to, the Atlanta Fulton County Recreation Authority, Atlanta Public Safety Authority, Atlanta Solid Waste Management Authority and the Downtown Development Authority totaling \$293 million as of Q3 FY14. A comparison with same period FY13 shows an overall decrease of \$23.5 million in total outstanding debt. .

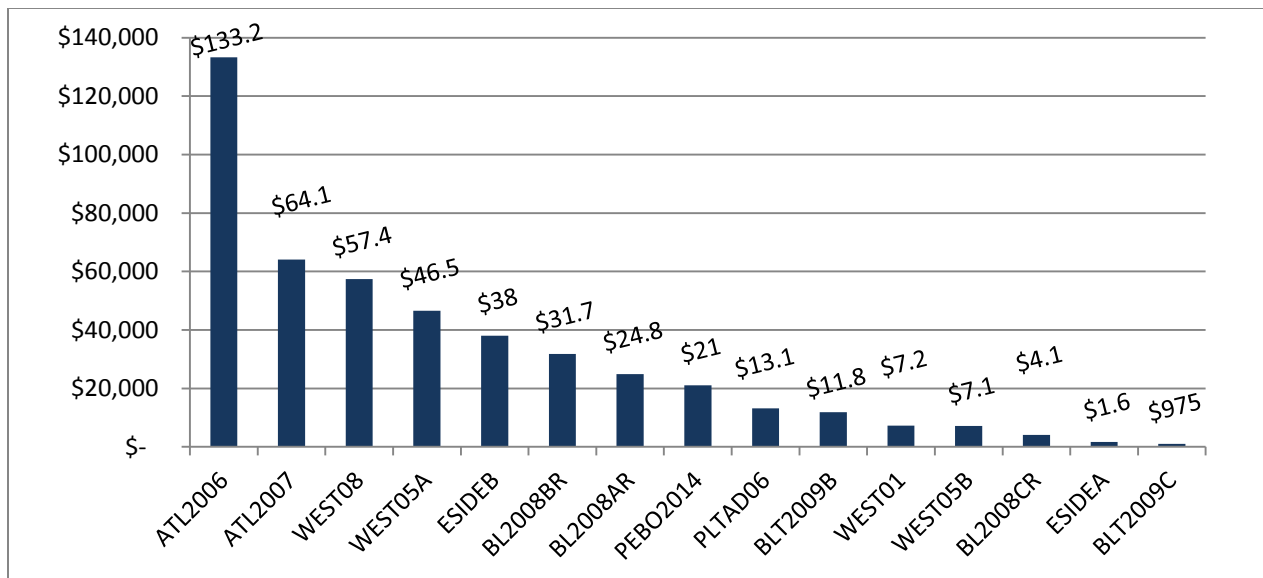
## GMA Loan Pool



<u>Loan #</u>	<u>Purpose/Use</u>
10438	Elgin Pelican Sweepers, E350 Vans, Peterbilt COE-320's, Ford F-250 and Ford Expedition
10437	Trucks (fire, snow plows, garbage)
10436	Police vehicles
10435	Garbage and dump trucks
10434	Fire and Rescue hydraulic equipment
10433	Milling machine, truck and salt spreaders
10432	Dump trucks
10431	Cars, SUV and vans

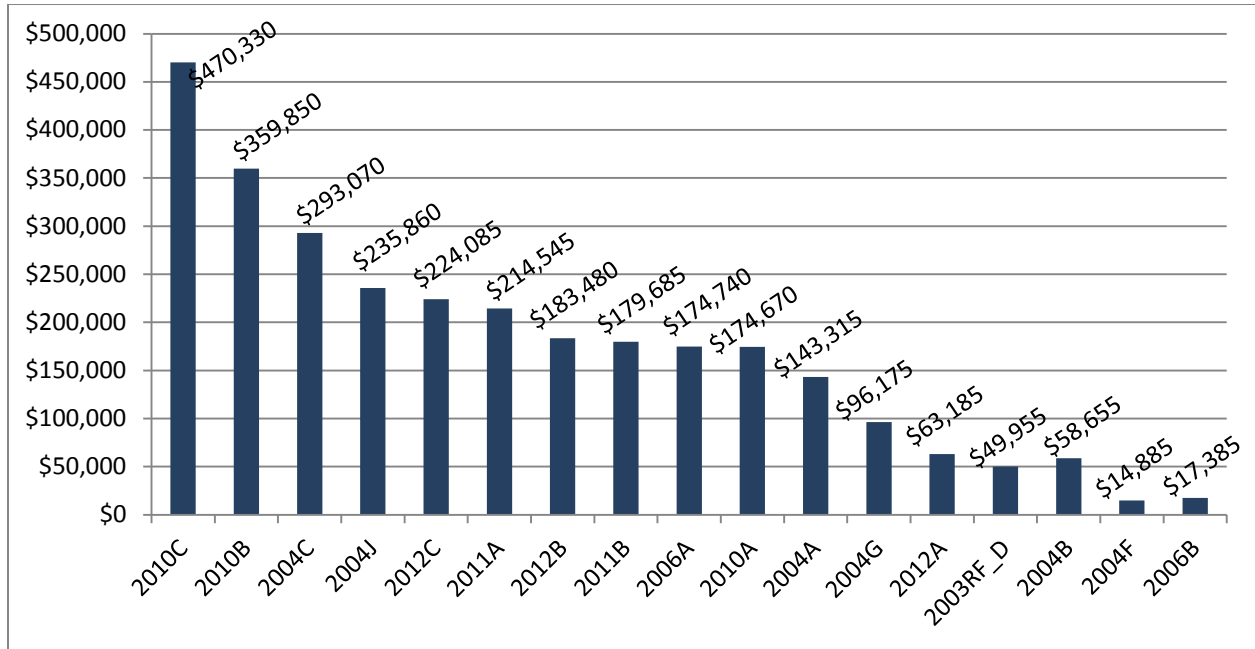
The Georgia Municipal Association (GMA) loan pool includes eight (8) issuances totaling \$8.4 million for various equipment purchases for public safety and operational support service needs. A comparison with same period FY13 shows an overall decrease of \$4.7 million in total outstanding debt.

## Tax Allocation Districts (TADs)



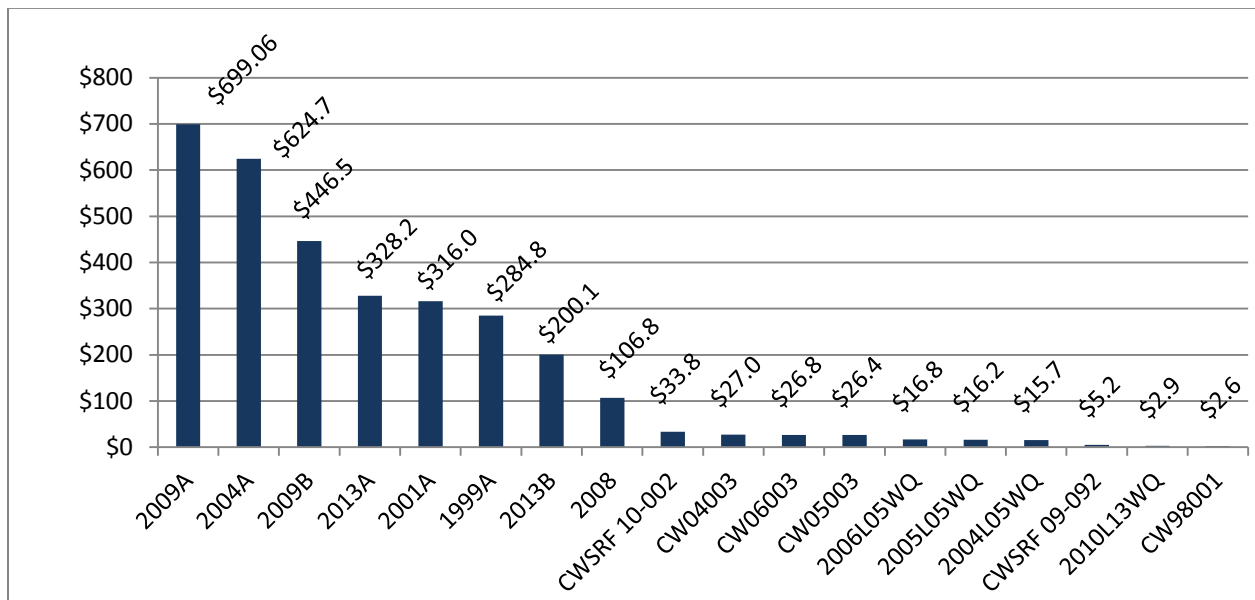
TAD debt totaled \$463 million as of Q3 FY14. This amount represents a decrease of \$10.2 million of total TAD debt outstanding over the same period FY13.

## Department of Aviation



The Department of Aviation's debt totaled \$3.0 billion as of Q3 FY14. This reflects a net decrease of \$106 million over the same period FY13. The department is expected to issue Series 2014A/B/C bonds to refund most of the outstanding Series 2004 bonds. The transaction is scheduled to close on April 10, 2014

## Department of Watershed Management

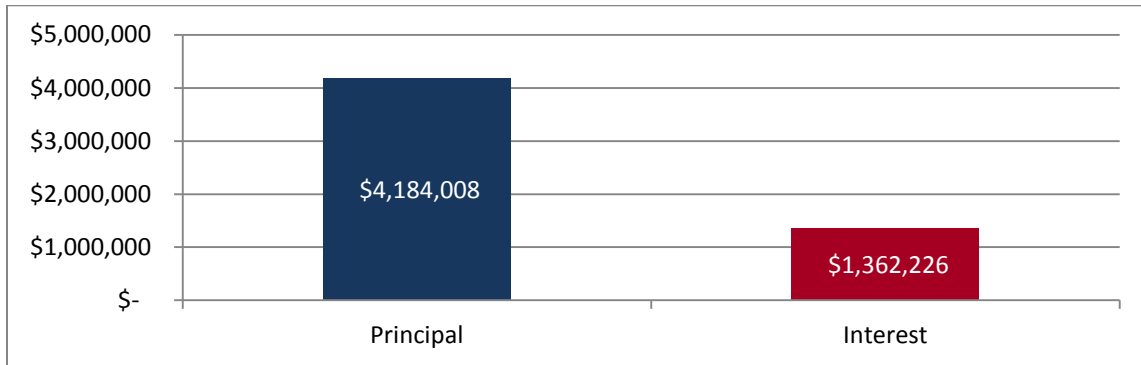


The Department of Watershed Management's debt totaled \$3.179 billion as of Q3 FY14. This reflects an overall debt decrease of approximately \$49 million over the same period in FY13.

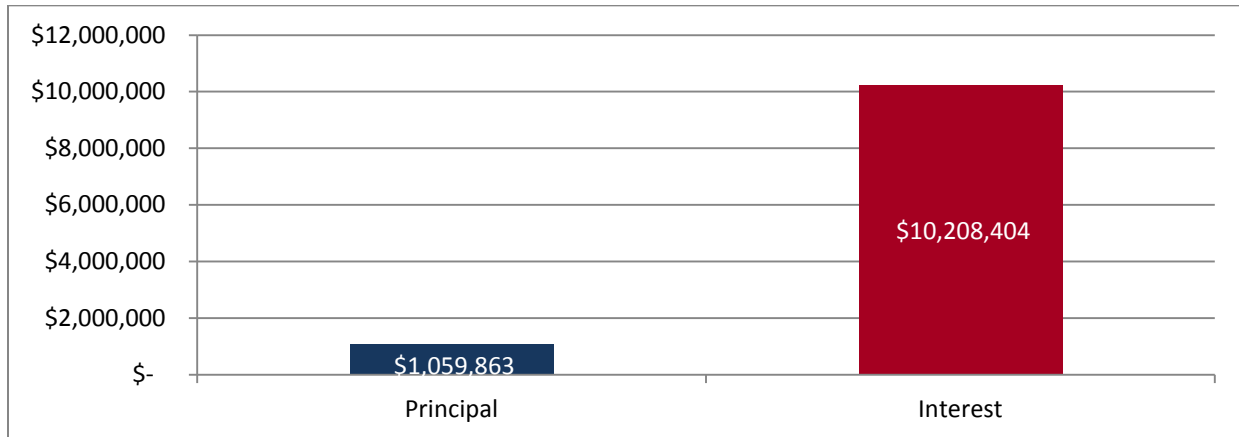


The following graphs, broken out by principal and interest, illustrate debt payments made by the City through Q3 of FY14:

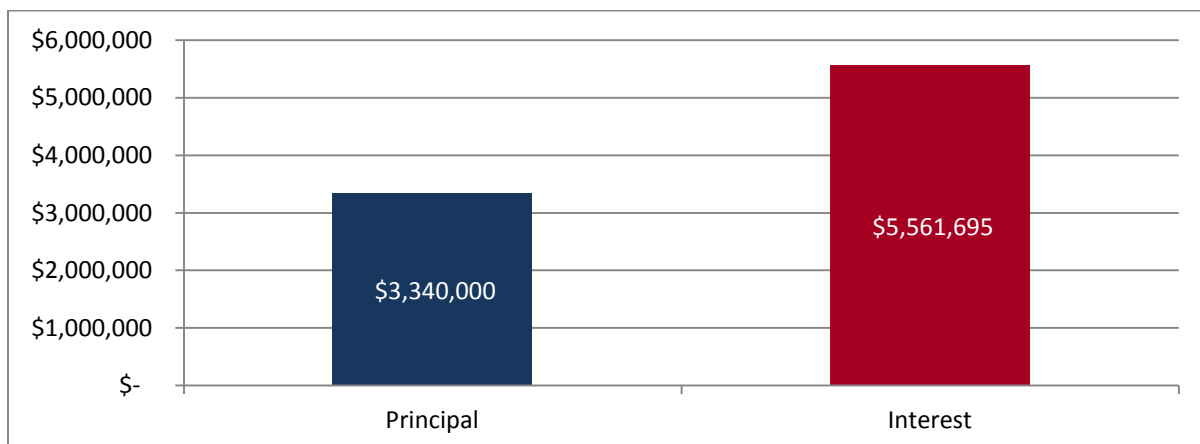
### General Fund & Other



### Department of Watershed Management



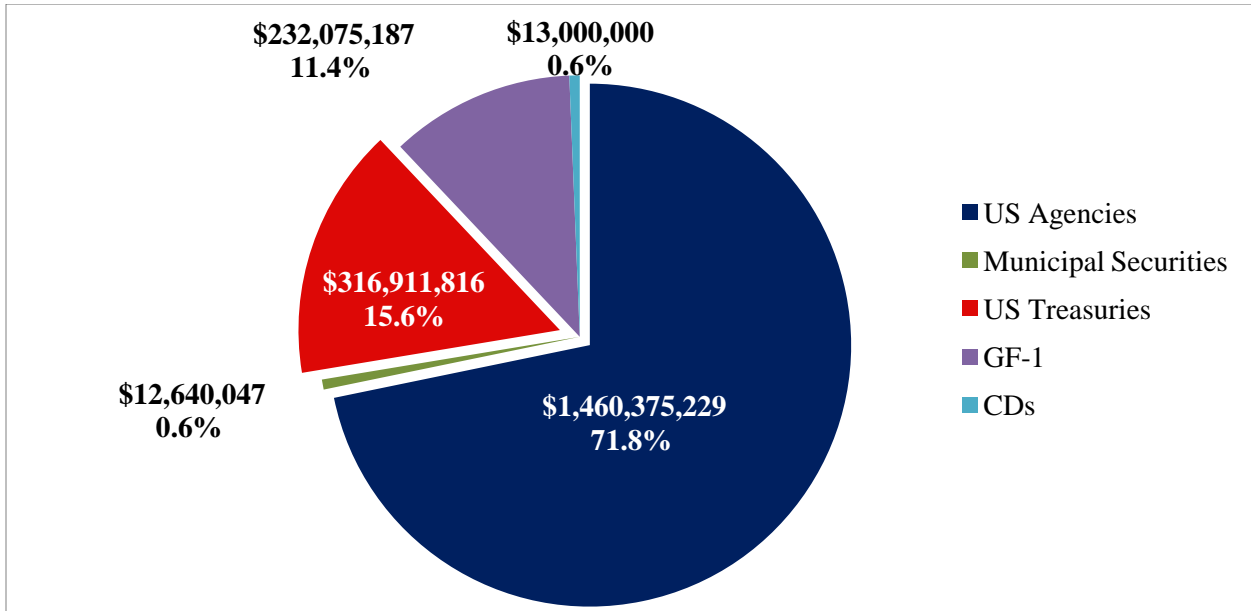
### Tax Allocation Districts (TADs)



Note: The General Obligation and Department of Aviation debt portfolios had no debt service payments in Q3 of FY14.

**City of Atlanta Investment Portfolio**

**Total Investment Portfolio (Q3 FY14)**



The City of Atlanta’s investment portfolio totals approximately \$2.035 billion and is comprised of the Cash Pool and Airport Passenger Facility (APFC) accounts. As of Q3 FY14, the total portfolio consisted of the following: \$1.460 billion in U.S. Agency coupon securities; \$317 million in U.S. Treasury securities; \$232 million in Georgia Fund 1 Money Market Account; \$13 million in Certificates of Deposit and \$13 million in Municipal Securities. On an asset mix comparison, the City’s investment in Agencies, Treasuries, local government investment pool (LGIP), Certificates of Deposit (CDs) and Municipal Securities were 71.8%, 15.6%, 11.4%, 0.6% and 0.6% respectively.

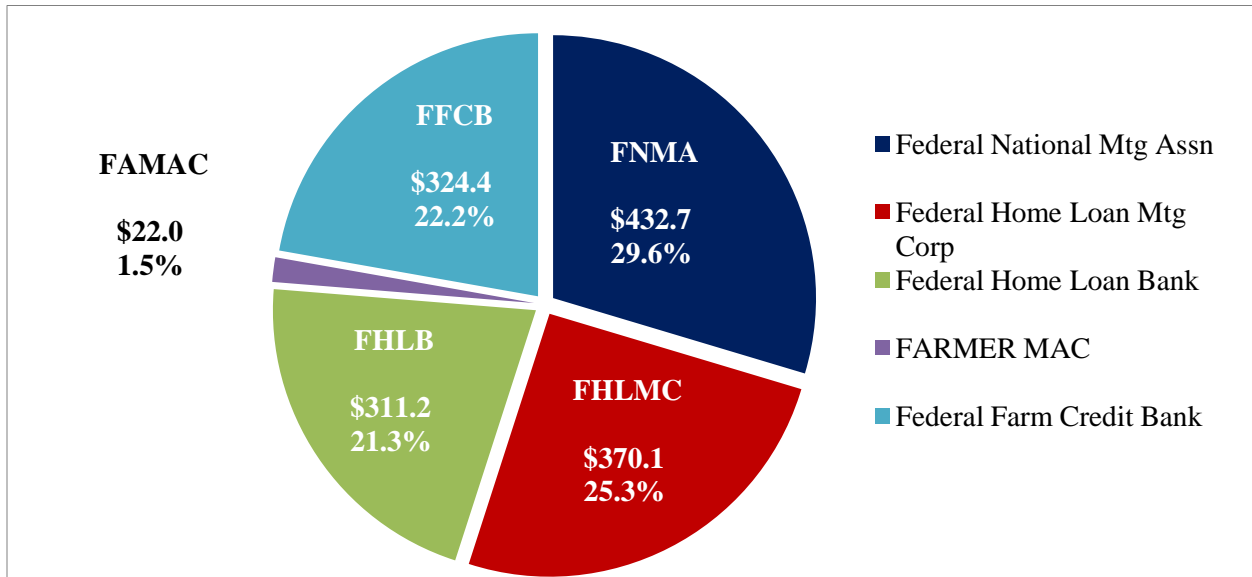
The City’s investment portfolio compared with same period FY13 shows an overall increase of 17.0% or \$296 million.

**Comparison of Portfolio Value**

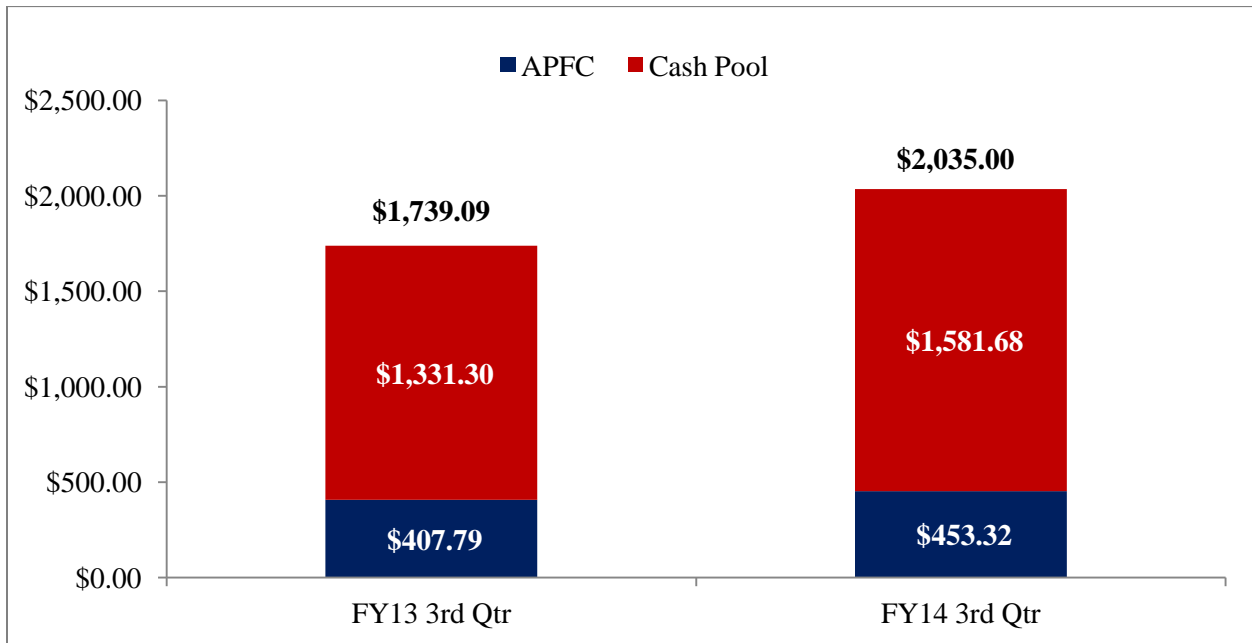
Security Type	Fair Market Value 03/31/14 (FY14)	Fair Market Value 03/31/13 (FY13)
U.S. Agency Securities	1,460,375,229	1,163,458,767
U.S. Treasury Securities	316,911,816	302,538,114
Georgia Fund 1	232,075,187	260,094,281
Certificates of Deposit	13,000,000	13,000,000
Municipal Securities	12,640,047	-
<b>Total</b>	<b>\$2,035,002,279</b>	<b>\$1,739,091,162</b>

The current distribution of U.S. Agency investments ensures the diversification of the City’s portfolio.

### U.S. Agency Securities

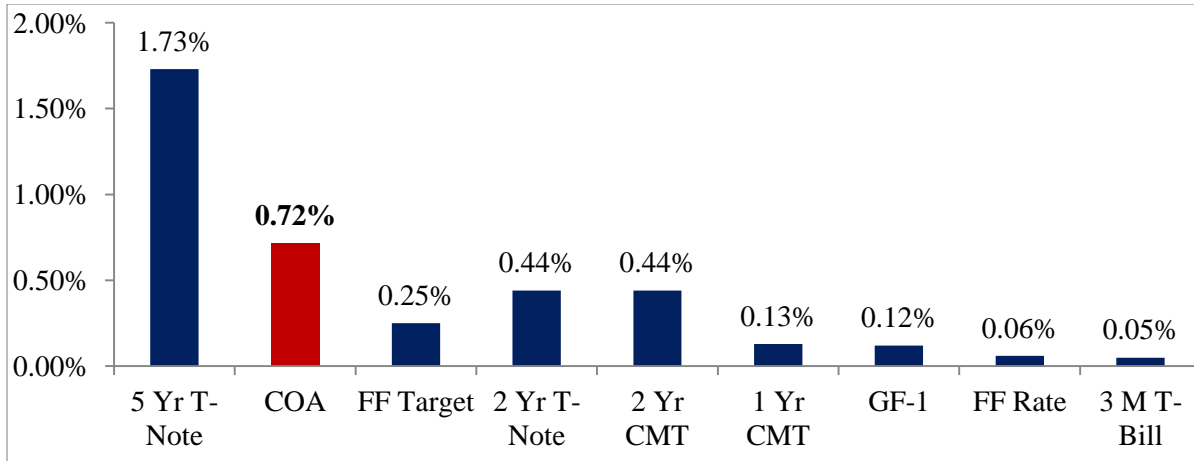


### APFC vs. Cash Pool



From a year over year comparison (Q3 FY13 vs. Q3 FY14) the Cash Pool investment account grew from \$1.3 billion to \$1.6 billion, an 18.8% increase and the APFC investment account increased in value from \$408 million to \$453 million, an 11.2% increase.

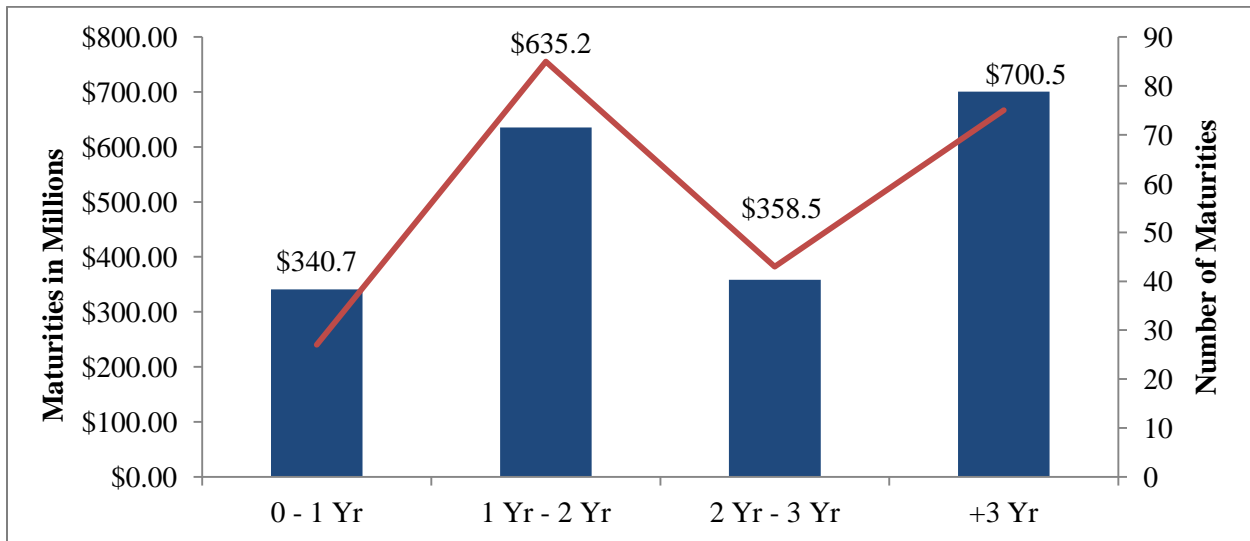
## Total Portfolio Yield vs. Benchmarks



Source: U.S. Treasury Department, New York Federal Reserve, Georgia Office of State Treasurer

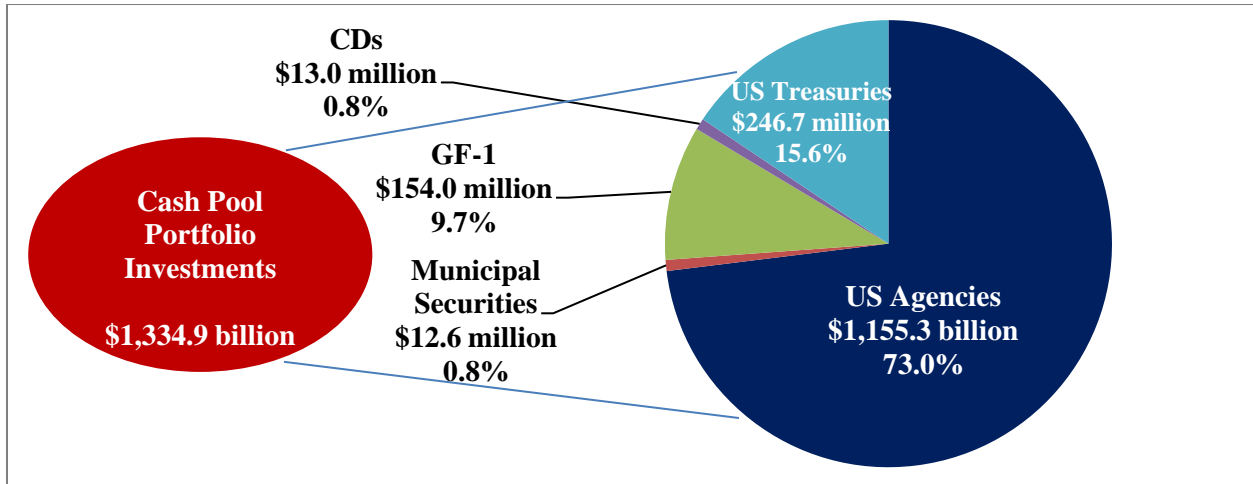
During the Q3 FY14 period, the City's total portfolio, comparing favorably to benchmarked indices, yielded 0.72%, achieving total interest earnings of \$4.7 million.

## Investment Pool Maturity



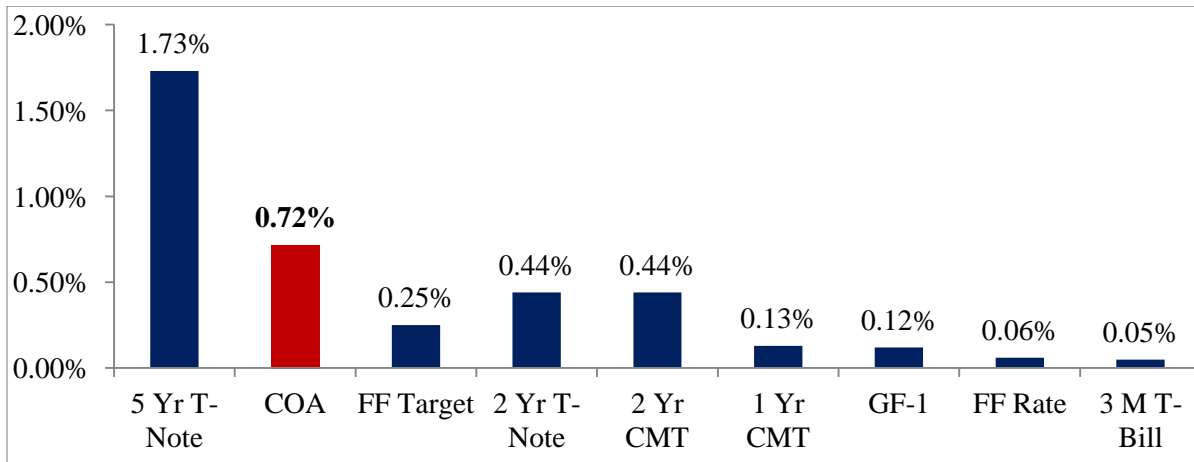
The City's total investment portfolio maturity does not exceed 5 years and has a current overall average weighted maturity of approximately 2.3 years.

## Cash Pool Composition



On an asset mix comparison, the City’s Cash Pool investments in U.S. Agency securities, U.S. Treasuries, the Georgia Fund 1 account, Certificates of Deposit and Municipal securities were 73.0%, 15.6%, 9.7%, 0.8% and 0.8% respectively.

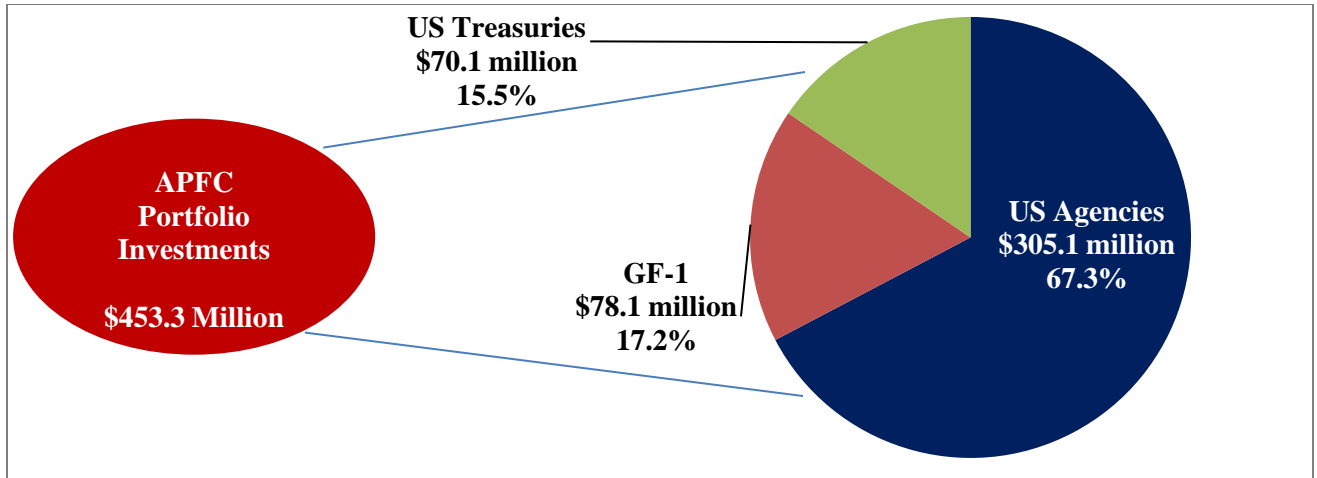
## Cash Pool Yield vs. Benchmarks



Source: U.S. Treasury Department, New York Federal Reserve, Georgia Office of State Treasurer and SymPro (for COA).

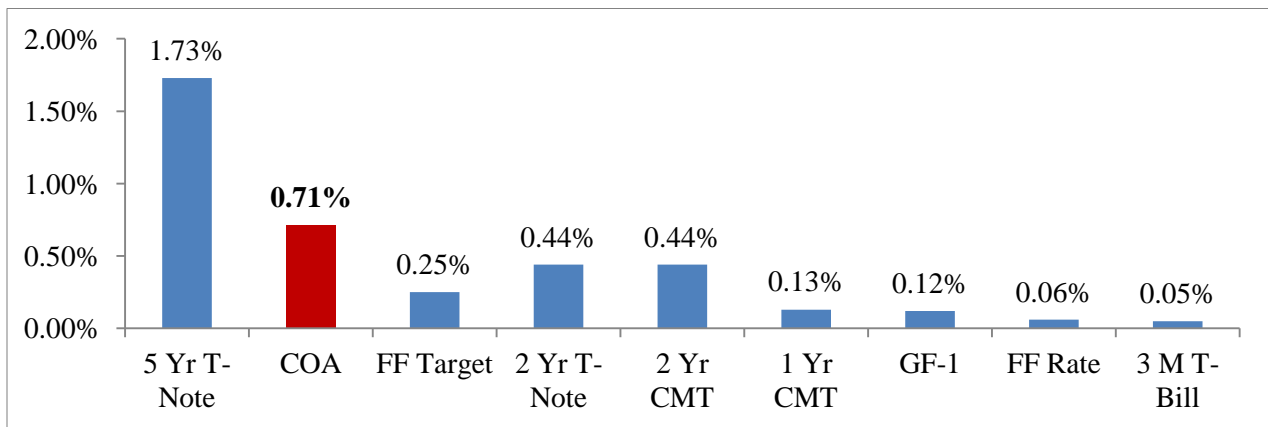
During the Q3 FY14 period, the Cash Pool portfolio yielded 0.72% interest and achieved interest earnings of \$3.7 million.

## APFC Portfolio Composition



On an asset mix comparison, the City’s APFC investments in Federal Agency securities, U.S. Treasuries and the Georgia Fund 1 account were 67.3%, 15.5% and 17.2% respectively.

## APFC Yield vs. Benchmarks



Source: U.S. Treasury Department, New York Federal Reserve, Georgia Office of State Treasurer

During Q3 FY14 period, the APFC portfolio yielded 0.71% interest and achieved interest earnings of \$1.0 million.

## City of Atlanta Bond Ratings

General Obligation Bonds			
Date	Moody's	S & P	Fitch
Current (Dec 2012)	Aa2 Stable	A Stable	NR
Water and Wastewater Enterprise Bonds			
Date	Moody's	S & P	Fitch
Current (Sept 2013)	Aa3 Stable	A+ Stable	A+ Stable
Atlanta Airport Enterprise - Senior Lien GARBs			
Date	Moody's	S & P	Fitch
Current (March 2014)	Aa3 Stable	A+ Stable	A+ Stable
Atlanta Airport Enterprise - Subordinate Lien GARBs and PFCs			
Date	Moody's	S & P	Fitch
Current (March 2014)	A 1 Stable	A Stable	A Stable
Atlanta Airport Enterprise - Senior Lien CFC's			
Date	Moody's	S & P	Fitch
Current (March 2014)	A3 Stable	A- Stable	A- Stable
Atlanta Development Authority			
Date	Moody's	S & P	Fitch
**	A2	A	N/A
Downtown Development Authority			
Date	Moody's	S & P	Fitch
**	Aa2	A	N-A
Solid Waste Management Authority			
Date	Moody's	S & P	Fitch
**	Aa2	A	N/A
Atlanta Fulton County Recreational Authority			
Date	Moody's	S & P	Fitch
**	Aa2	A	N/A
Atlanta Urban Residential Finance Authority			
Date	Moody's	S & P	Fitch
**	Aa2	A	N/A
Tax Allocation Districts			
Date	Moody's	S & P	Fitch
**	Baa3	BBB	N/A

Source: Rating Agencies

\*\* Ratings when bonds were issued. The Department's of Aviation and Watershed have received rating updates from the rating agencies

# CATASTROPHIC (GENERAL) FUND BALANCE PROJECTION

Fund Balance at June 30, 2009	7,393	
FY 2010 Surplus	<u>65,040</u>	
Fund Balance at June 30, 2010	72,433	
FY 2011 Surplus	<u>21,917</u>	
Fund Balance at June 30, 2011	94,350	
FY 2012 Surplus	<u>32,370</u>	
Fund Balance at June 30, 2012	126,720	
FY2013 Surplus	<u>11,444</u>	
Fund Balance at June 30, 2013	138,164	
<b>Projected Fund Balance Change during FY14</b>		
FY2014 Revenues Approved by City Council	547,016	
less: GF revenue projection variance	<u>(5,913)</u>	
Net projected Revenues as of 6/30/2014	541,103	
FY 2014 Expenses Approved by City	547,016	
less: GF department projection variance	<u>(2,205)</u>	
Net projected Expenses as of 6/30/2014	544,811	
Net Estimated FY14 Deficit from Operations		<u>(3,708)</u>
<b>Total Projected Fund Balance General Fund</b>		<b>134,456</b>
<b>GASB 54 Fund Balance Projection:</b>		
<b><u>30-Jun-14</u></b>		
Nonspendable	15,879	
Restricted	0	
Committed	0	
Assigned	11,745	
Unassigned	<u>106,832</u>	
	134,456	
Unrestricted	118,577	



# APPENDICES

COA- DEPARTMENT OF FINANCE  
 FY2014 GENERAL FUND BUDGET VS ACTUAL  
 FOR THE MONTH ENDING MARCH 31, 2014

GENERAL FUND									
Revenue Category	2014 Anticipation	MARCH Year To Date %	MARCH Budget Based on Anticipation	MARCH Actual	Total Variance	Perf. Variance	Timing Variance	% Perf. Variance	Comments
Current Year Property Taxes	169,474,226	99.2%	168,117,109	173,096,791	4,979,682	4,979,682		3.0%	No Risk-Exceeded anticipation/Favorable variance from billing increase from rise in assessments
Local Option Sales Tax	102,981,779	75.8%	78,105,924	75,245,916	(2,860,008)	(2,860,008)		-3.7%	Moderate Risk-Unfavorable variance due to lower distribution percentage of 40.43%
Hotel/Motel Tax (1)	12,506,122	73.0%	9,126,136	11,735,026	2,608,890	2,608,890		28.6%	Low Risk-Improved RevPAR and Occupancy levels
Public Utility Franchise	64,052,051	87.4%	55,992,987	37,558,552	(18,434,435)	(18,434,435)		-32.9%	Low Risk-Unfavorable variance due to reclass of budgeted revenue from W&S PILOT
Indirect Cost Recovery	28,863,900	74.9%	21,628,846	20,914,185	(714,661)	(714,661)		-3.3%	Low Risk-Based on transfers from accounting entries
General Business License	40,441,291	65.2%	26,378,617	33,273,899	6,895,282	6,895,282		26.1%	Low Risk-Favorable variance due to increase in new businesses
Insurance Premium	21,442,504	100.0%	21,442,504	21,664,289	221,785	221,785		0.0%	No Risk - exceeded budget anticipation
Other Licenses/Permits	16,380,845	81.4%	13,339,491	12,527,989	(811,502)		(811,502)	0.0%	Low Risk-Unfavorable timing variance from booking of financial institution licenses renewals
Alcohol	16,780,238	73.2%	12,287,518	10,937,780	(1,349,738)		(1,349,738)	0.0%	Low Risk-Unfavorable timing variance due to alcohol revenue received versus budgeted
Fines/Forfeitures	24,173,284	73.2%	17,684,541	17,533,459	(151,082)	(151,082)		-0.9%	Low Risk-Favorable revenue variance directly correlated to Municipal Court enforcement activity
Intangible Recording Taxes	3,332,377	69.4%	2,311,247	3,381,516	1,070,269	1,070,269		46.3%	Low Risk - Favorable variance reflects improvements in real estate activity
Land and Building Rentals	6,590,564	47.8%	3,147,962.00	6,112,937.47	2,964,975.47	2,964,975.47		94.2%	Low Risk-Variance attributed to lease revenue from US Marshall and Watershed Building rental
Real Estate Transfer Taxes	1,215,749	72.1%	877,100	1,293,207	416,107	416,107		47.4%	Low Risk - Favorable variance reflects improvements in real estate activity
Remaining Revenues	27,130,796	61.0%	16,550,487	46,429,948	29,879,461		29,879,461	0.0%	Low Risk-Variance due to reclass of revenue from PILOT & Title Advalorem Tax
General Fund subtotal revenues	535,365,726	83.5%	446,990,469	471,705,494	24,715,026	(3,003,196)	27,718,222	-0.7%	
Fund Balance	11,650,572								
<b>Total General Fund Revenues and Fund Balance</b>	<b>547,016,298</b>	<b>81.7%</b>	<b>446,990,469</b>	<b>471,705,494</b>	<b>24,715,026</b>	<b>(3,003,196)</b>	<b>27,718,222</b>	<b>-0.7%</b>	

NOTES: (1) Hotel/Motel represents net of the appropriation to Georgia Dome, Georgia World Congress and ACVB.  
 "2014 Anticipation" per the Department of Finance-Office of Revenue.  
 "March Budget Based on 2014 Anticipation"  
 "Performance Variance" is variance based on actual performance of the underlying activity

## **Appendix – Revenue Detail Terms**

### **PROPERTY TAXES & INTANGIBLE TAXES**

*PROPERTY TAXES*

*INTANGIBLE TAXES*

### **LOCAL OPTION SALES TAX**

### **ALCOHOL, HOTEL/MOTEL AND OTHER TAX**

*ALCOHOL TAX*

*HOTEL/MOTEL TAX*

### **PUBLIC UTILITY FRANCHISE**

### **INSURANCE PREMIUM TAXES**

### **MOTOR VEHICLE**

### **LICENSES AND PERMITS**

*LICENSES, LIQUOR*

*LICENSES, BEER/WINE*

*LICENSES, GENERAL BUSINESS*

*PERMITS, COMMERCIAL PARKING*

*PERMITS, BUILDING*

*PERMITS, ELECTRICAL*

*OTHER LICENSES & PERMITS*

### **CHARGES FOR SERVICES**

*INDIRECT COST RECOVERY*

*POLICE INSPECTIONS*

*POLICE SERVICE ATLANTA BOARD OF EDUCATION*

*POLICE SERVICE BURGLAR ALARM*

*FEES FOR SWIMMING*

*OTHER CHARGES FOR SERVICES*

### **FINES & FORFEITURES**

*TRAFFIC FINES*

*PARKING FINES*

*FAILURE TO APPEAR/ABIDE*

*OTHER FINES & FORFEITURES*

### **MISCELLANEOUS REVENUE**

*LAND RENTAL*

*BUILDING RENTAL*

*INS INMATE LEASE RENTAL*

*RECOVERIES*

### **OTHER FINANCING SOURCES & LOCAL SHARED**

*INTEREST EARNINGS*

*GAIN/LOSS ON INVESTMENT*

*OPERATING TRANSFER FROM 7101 - ONE TIME BONUS - AGENCY FUNDS*

*OPERATING TRANSFER FROM 7701 - CAR RENTAL TAX*

## APPENDIX C – DEPARTMENT OF FINANCE/BUDGET OFFICE CONTACT LIST

Please contact your Budget Analyst/Manager if you have any questions.

OBFP Staff	Title	Department	Phone Number
<b>Carol King</b>	<b>Budget Chief</b>		<b>404.865.8665</b>
<b>Youlanda Carr</b>	<b>Budget Director</b>		<b>404.330.6949</b>
Patricia McIver	Budget & Policy Manager	Aviation, Public Works Fleet Services, Solid Waste	404.335.1922
Charlynn Parker	Budget Analyst	Corrections E911 Police	404.865.8441
Kimberly Tallon	Budget Analyst	Fire Information Technology Judicial Municipal Courts Public Defender Solicitor	404.330.6443
Melita Kelly	Budget Analyst	Planning & Community Development, Building Permits, ACRB, Aviation	404.330.6714
<b>Shawn Gabriel</b>	<b>Budget Director</b>		<b>404.865-8442</b>
Alicia Thompson	Budget Analyst	Ethics, Procurement, Human Resources,	404.865.8471
Pam Holmes	Budget & Policy Manager	Law, Parks, Civic Center, Cyclorama, Water/Wastewater	404.330.6985
Antrameka Knight	Budget & Policy Manager	Finance, Audit, City Council	404.865.8475

## APPENDIX – GLOSSARY OF TERMS

<b>Alcohol</b>	Alcohol accounts include 3% tax-by-the-drink and Wholesale Alcohol at .22 cents per liter.
<b>Building Permits</b>	Building permit fee is \$5.00 per \$1,000 of valuation or \$50 whichever is greater.
<b>Current Year Property Taxes</b>	Real and personal ad valorem taxes; tax revenues derived from 10.24 millage rate.
<b>Fines/Forfeitures</b>	Comprised of traffic fines and tied to ticket issuance and Park Atlanta guarantee included.
<b>General Business License</b>	Business tax based on gross receipts and number of employees on companies reporting Georgia income.
<b>Hotel/Motel Tax</b>	Seven percent room occupancy tax levied on the occupant of any hotel, motel, lodgings, or rooming accommodations.
<b>Indirect Cost Recovery</b>	Cost allocation to recover centralized administrative services provided to enterprise funds.
<b>Insurance Premium</b>	Insurance companies pay tax on the gross direct premium to the State Insurance Department.
<b>Intangible Recording Taxes</b>	Recording tax is levied on each instrument securing one or more long-term notes at the rate of \$1.50 per each \$500.
<b>Interest Earnings</b>	Interest earned based on the General Fund equity share in the Cash Pool (Concentration Account).
<b>Land and Building Rentals</b>	Monthly lease rental agreements for City-owned real estate properties (neighborhood centers and cell towers).
<b>Local Option Sales Tax</b>	City share of LOST is 42.87% of one percent; county-wide tax negotiated between Fulton County and municipalities.
<b>Motor Vehicle Taxes</b>	Monthly tag tax due on the birth date of each registered motor vehicle.
<b>Operating Transfers</b>	Transfers from Car Tax and Trust funds.

<b>Other Charges for Services</b>	Public safety fees including false alarms, school detective, and inspection fees.
<b>Other Licenses/Permits</b>	Comprised of alcohol, professional licenses, plumbing, electrical, and HVAC permits.
<b>Prior Year Property Taxes</b>	Outstanding delinquent property taxes that are subject to FIFA (liens).
<b>Public Utility Franchise</b>	Franchise fee paid by public utility companies based on a percentage of gross receipts or linear feet.
<b>Real Estate Transfer Taxes</b>	Tax is levied on sale/transfer of real estate at rate of \$1 for the first \$1,000 & .10 cents for each additional \$100.
<b>Recoveries</b>	State reimbursements for workers compensation claims from State Subsequent Injury Trust Fund.