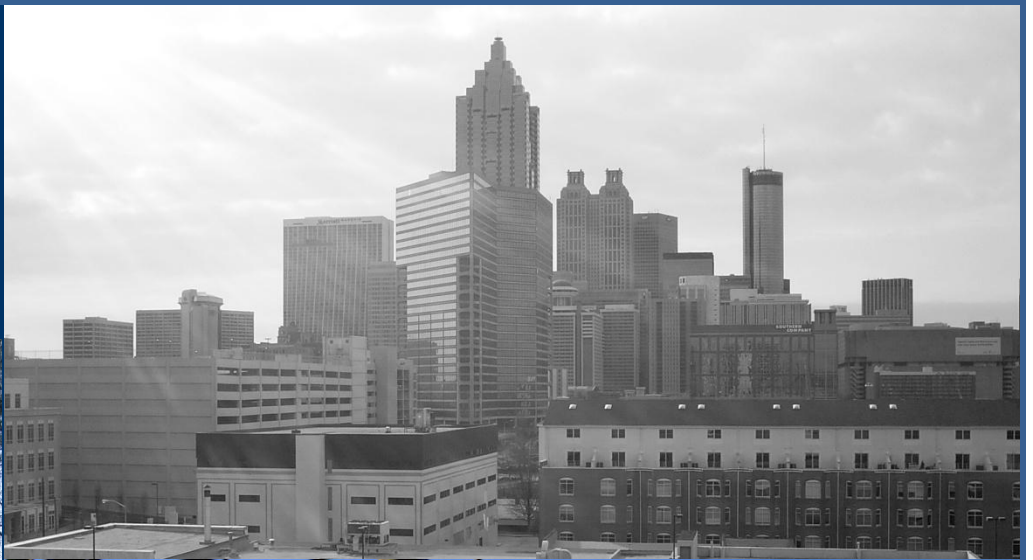


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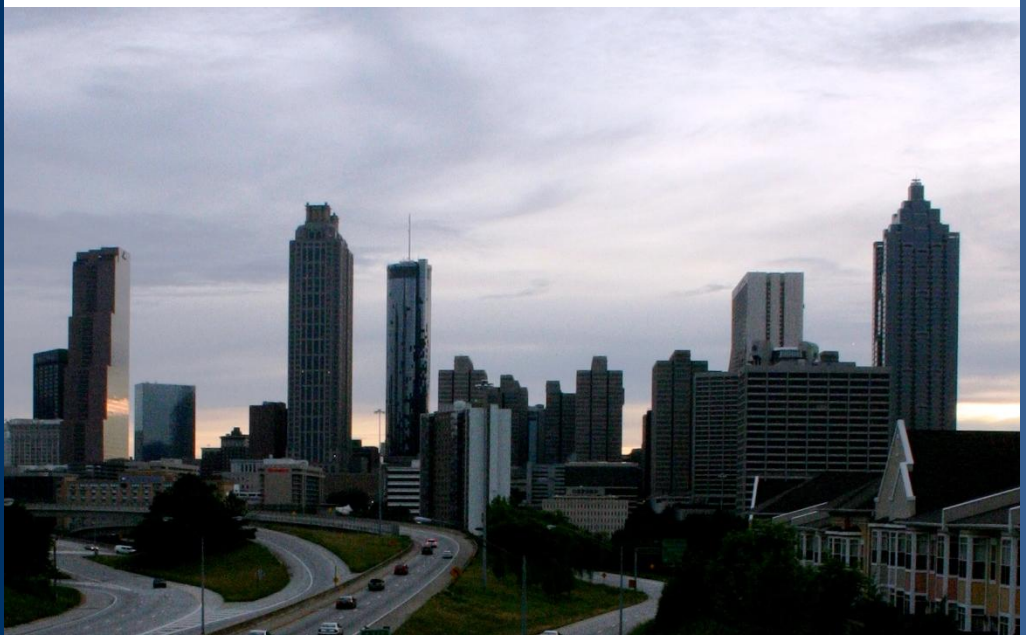


DEPARTMENT OF  
FINANCE



FY15 FIRST QUARTER REPORT

# FINANCIAL STATUS REPORT



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## **EXECUTIVE SUMMARY**

The Financial Status Report for the quarter ending September 30, 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 September 30, 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 September 30, 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 September 30, 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 US economy is well positioned for slight acceleration as a result of the 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 real estate parcels. The increased demand for housing will be contingent on continued improvement in the employment sector. The number of Atlanta foreclosures has declined significantly from a peak of 15,394 in 2009 to 5,414 in 2013, which represents a 65% decline. As of September 2014, there were 2,842 Atlanta foreclosures.

### **Property Tax Revenues**

The 2014 Atlanta Tax Digest (which correlates to FY 15) marked the second consecutive year of positive reassessment growth with the Tax Digest increasing by 3% compared to the 2013 Atlanta Tax Digest (FY 14). The positive tax base reassessment growth equated to a millage equivalent of .30 mills which led to a rollback of the property tax millage rate from 10.05 mills to 9.75 mills for FY 15.

Property tax bills for Atlanta/Fulton taxpayers are due October 15, 2014 and Atlanta/DeKalb taxpayers are due November 15, 2014. As a result, the Second Quarter report will be more meaningful from a property tax reporting perspective.

Year-to-date property tax revenues are \$14.5 million which is attributed to the aforementioned due date with bills scheduled to be paid beginning in mid-October. The FY 15 property tax anticipation of \$173 million is projected to be met and assumes a 98% collection rate.

### **Elastic Sources of Income-Sales Tax and Hotel/Motel Tax Revenues**

These two revenue sources are monitored closely because they provide insights into the consumer and business spending activities and are generally consistent with the general direction of the economy. Sales tax revenues as of FY15 first quarter are \$25.2 million compared to \$25.2 million as of FY14 first quarter. The FY 15 sales tax anticipation is \$100 million. Hotel/motel tax revenues as of FY 15 first quarter are \$3.3 million compared to \$3.5 million as of FY14 first quarter; this amount represents the City's 24.99% tax share.

| <b>Economic Highpoints</b>                      |                |                |               |
|---|----------------|----------------|---------------|
|   |                |                |               |
| <b>Commercial Office Vacancy Rates</b>          | <b>1Q15</b>    | <b>1Q14</b>    | <b>Change</b> |
| <i>Atlanta Total Market (CBD &amp; Non-CBD)</i> | 17.9%          | 19.4%          | -1.5%         |
| <i>Buckhead</i>                                 | 14.2%          | 18.0%          | -3.8%         |
| <i>Midtown</i>                                  | 20.7%          | 19.0%          | 1.7%          |
| <i>Downtown</i>                                 | 21.9%          | 25.0%          | -3.1%         |
|   |                |                |               |
| <b>Unemployment Rate</b>                        | <b>Sept-14</b> | <b>Sept-13</b> | <b>Change</b> |
| <i>Georgia</i>                                  | 7.5%           | 7.8%           | -0.3%         |
| <b>Unemployment Rate</b>                        | <b>Sept-14</b> | <b>Sept-13</b> | <b>Change</b> |
| <i>Metro Atlanta</i>                            | 7.3%           | 7.6%           | -0.3%         |
|   |                |                |               |
| <b>Consumer Price Index</b>                     | <b>Aug-14</b>  | <b>Aug-13</b>  | <b>Change</b> |
| <i>US National-All Items</i>                    | 237.852        | 233.877        | 3.97          |
| <b>Consumer Price Index % Change</b>            | <b>Aug-14</b>  | <b>Aug-13</b>  | <b>Change</b> |
| <i>US National-All Items % Change</i>           | 1.7            | 1.5            | 0.20          |
| <b>Consumer Price Index</b>                     | <b>Aug-14</b>  | <b>Aug-13</b>  | <b>Change</b> |
| <i>Metro Atlanta-All Items</i>                  | 223.657        | 218.781        | 4.88          |
| <i>Metro Atlanta-All Items % Change</i>         | 2.2            | 1.5            | 0.70          |
|   |                |                |               |
| <b>Hotel/Motel</b>                              | <b>1Q15</b>    | <b>1Q14</b>    | <b>Change</b> |
| <i>Atlanta RevPar Upper Priced Hotels</i>       | \$93.37        | \$87.84        | \$5.53        |
| <i>Atlanta RevPar Lower Priced Hotels</i>       | \$41.00        | \$36.36        | \$4.64        |
| <i>Metro Atlanta Occupancy Rates</i>            | 67.5%          | 65.5%          | 2.00%         |

### **Labor market**

The Atlanta unemployment rate has decreased slightly from Sept.-2013 to Sept.-2014 by .3% percentage points overall from 7.6% to 7.3% over the same period. 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 retail taxable sales.

### **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 Rev Par increase of \$5.53 in upper priced hotels and \$4.64 in lower priced hotels is a positive indicator for revenue associated from lodging, tourism, and retail activity.

### **Consumer Price Index**

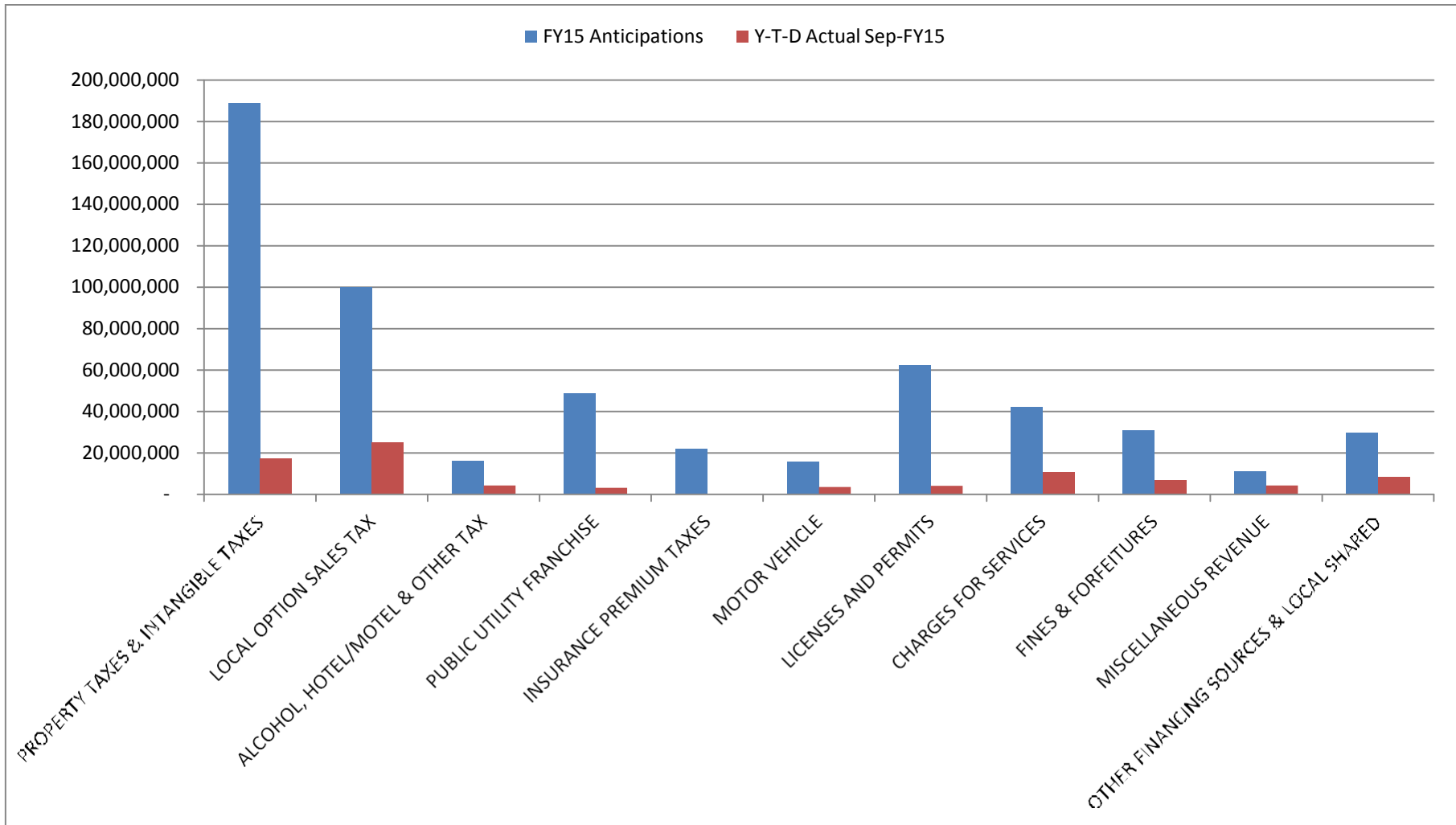
The Consumer Price Index (CPI) is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. The CPI affects nearly all Americans because of the various means it is used as an economic indicator, a deflator of other economic series,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

## General Fund

The City of Atlanta is on target to meet the General Fund Revenue Anticipation of \$564 million; this anticipation figure represents the amount approved by the Budget Commission for FY 15. The FY 15 General Fund Anticipation and the \$3.4 million of fund balance appropriation equal the FY 15 Revenue Funding Budget of \$567 million.

**Note: The difference between the FY15 Funding Budget of \$567 M and the FY15 Anticipation of \$564 M is \$3.4 M in fund balance.**





**SUMMARY OF MAJOR REVENUES**

First Quarter FY15 revenue collections are 15.63% of the total revenue anticipations compared to 24.10% of the total revenue anticipation in FY14.  
 The YTD variance is attributed primarily to timing variance from Property Tax revenues which are due in October of FY15 compared to September of FY14.

| Category                               | FY15 Funding Budget   | FY2015 Anticipations  | Y-T-D Actual Sep-FY15 | YTD Anticipation % | FY14 Funding Budget   | FY2014 Anticipations  | Y-T-D Actual Sep-FY14 | YTD Anticipation % |
|--|-----------------------|-----------------------|-----------------------|--------------------|-----------------------|-----------------------|-----------------------|--------------------|
| PROPERTY TAXES & INTANGIBLE TAXES      | 189,084,796           | 189,084,796           | 17,259,565            | 9.13%              | 181,338,368           | 181,338,368           | 61,891,647            | 34.13%             |
| LOCAL OPTION SALES TAX                 | 100,052,197           | 100,052,197           | 25,283,357            | 25.27%             | 102,981,779           | 102,981,779           | 25,202,797            | 24.47%             |
| ALCOHOL, HOTEL/MOTEL & OTHER TAX       | 16,193,144            | 16,193,144            | 4,246,375             | 26.22%             | 16,784,084            | 16,784,084            | 3,195,278             | 19.04%             |
| PUBLIC UTILITY FRANCHISE               | 48,553,328            | 48,553,328            | 3,208,783             | 6.61%              | 64,052,051            | 64,052,051            | 7,667,015             | 11.97%             |
| INSURANCE PREMIUM TAXES                | 21,945,924            | 21,945,924            | -                     | 0.00%              | 21,442,504            | 21,442,504            | -                     | 0.00%              |
| MOTOR VEHICLE                          | 15,850,436            | 15,850,436            | 3,527,604             | 22.26%             | 8,000,000             | 8,000,000             | 4,223,710             | 52.80%             |
| LICENSES AND PERMITS                   | 62,290,901            | 62,290,901            | 4,171,860             | 6.70%              | 56,852,716            | 56,852,716            | 5,164,040             | 9.08%              |
| CHARGES FOR SERVICES                   | 41,996,989            | 41,996,989            | 10,695,420            | 25.47%             | 38,442,753            | 38,442,753            | 8,004,011             | 20.82%             |
| FINES & FORFEITURES                    | 31,123,053            | 31,123,053            | 6,971,104             | 22.40%             | 24,209,570            | 24,209,570            | 5,795,984             | 23.94%             |
| MISCELLANEOUS REVENUE                  | 11,169,292            | 7,703,516             | 4,263,149             | 55.34%             | 19,031,901            | 7,381,329             | 3,032,536             | 41.08%             |
| OTHER FINANCING SOURCES & LOCAL SHARED | 29,678,744            | 29,678,744            | 8,604,575             | 28.99%             | 14,097,999            | 14,097,999            | 4,887,640             | 34.67%             |
| <b>Grand Total Revenues</b>            | <b>\$ 567,938,805</b> | <b>\$ 564,473,029</b> | <b>\$ 88,231,792</b>  | <b>15.63%</b>      | <b>\$ 547,233,726</b> | <b>\$ 535,583,154</b> | <b>\$ 129,064,658</b> | <b>24.10%</b>      |

**Notes:**

The difference between the FY15 Funding Budget and the FY15 Anticipations is \$3,465,776 in fund balance.

The difference between the FY14 Funding Budget and the FY14 Anticipations is \$11,650,572 in fund balance.

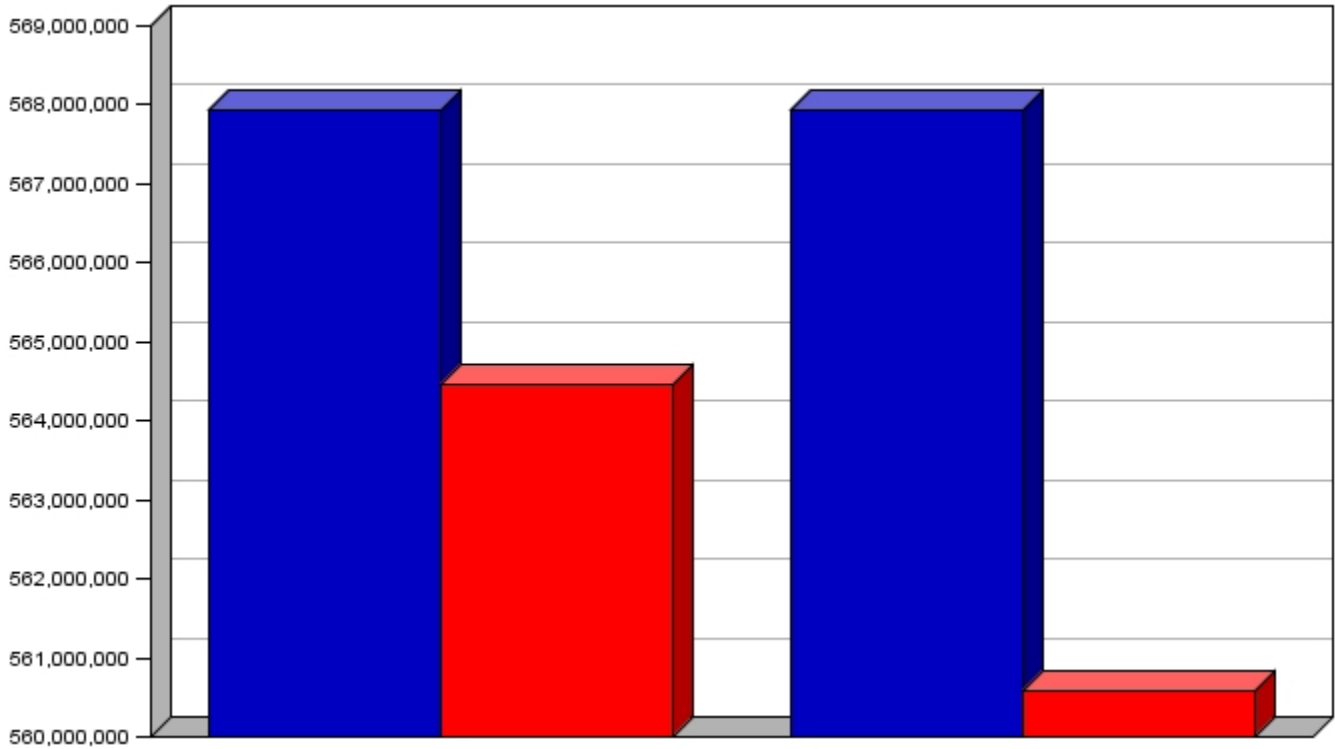
## SUMMARY OF OPERATING BUDGET BY FUND AND DEPARTMENT First Quarter Projection

| Fund/Department                            | FY15<br>Funded Budget | YTD Actuals          | Projected<br>Expenses | Total Projected<br>Expenses | Variance (\$)       | Variance (%)   |
|--|-----------------------|----------------------|-----------------------|-----------------------------|---------------------|----------------|
| <b>General Fund</b>                        |                       |                      |                       |                             |                     |                |
| City Council                               | \$8,777,971           | \$1,758,864          | \$6,699,692           | \$8,458,556                 | \$319,414           | 3.64%          |
| Executive Offices                          | \$30,441,020          | \$6,024,132          | \$24,926,812          | \$30,950,944                | (\$509,924)         | (1.68%)        |
| Department Of Information Technology       | \$28,544,187          | \$5,001,937          | \$23,532,412          | \$28,534,349                | \$9,838             | 0.03%          |
| Department Of Law                          | \$6,281,032           | \$1,269,789          | \$4,904,419           | \$6,174,208                 | \$106,824           | 1.70%          |
| Department Of Corrections                  | \$31,402,982          | \$8,581,386          | \$22,784,616          | \$31,366,002                | \$36,980            | 0.12%          |
| Department Of Finance                      | \$13,494,276          | \$2,793,390          | \$10,573,957          | \$13,367,347                | \$126,929           | 0.94%          |
| Department Of Procurement                  | \$880,766             | \$222,638            | \$657,905             | \$880,542                   | \$224               | 0.03%          |
| Department Of Public Works                 | \$26,268,824          | \$5,871,859          | \$23,010,891          | \$28,882,750                | (\$2,613,926)       | (9.95%)        |
| Dept Of Parks & Recreation                 | \$30,770,768          | \$7,846,526          | \$23,631,654          | \$31,478,180                | (\$707,412)         | (2.30%)        |
| Judicial Agencies                          | \$12,572,950          | \$2,468,625          | \$10,103,689          | \$12,572,314                | \$636               | 0.01%          |
| Non-Departmental                           | \$98,543,726          | \$18,085,247         | \$69,160,851          | \$87,246,098                | \$11,297,628        | 11.46%         |
| Department Of Human Resources              | \$5,277,169           | \$1,080,928          | \$4,198,242           | \$5,279,170                 | (\$2,001)           | (0.04%)        |
| Department Of Fire Services                | \$83,688,945          | \$19,609,172         | \$63,184,214          | \$82,793,386                | \$895,559           | 1.07%          |
| Department Of Police Services              | \$177,874,475         | \$42,233,119         | \$137,554,673         | \$179,787,793               | (\$1,913,318)       | (1.08%)        |
| Dept Of Planning & Community Development   | \$2,729,554           | \$423,981            | \$2,045,586           | \$2,469,567                 | \$259,987           | 9.52%          |
| Department Of The Solicitor                | \$4,879,035           | \$1,050,281          | \$3,804,648           | \$4,854,930                 | \$24,105            | 0.49%          |
| Department Of Ethics                       | \$500,636             | \$119,996            | \$381,681             | \$501,677                   | (\$1,041)           | (0.21%)        |
| Atlanta Citizens Review Board              | \$645,799             | \$131,921            | \$514,011             | \$645,932                   | (\$133)             | (0.02%)        |
| Department Of Audit                        | \$1,634,398           | \$251,727            | \$1,328,006           | \$1,579,733                 | \$54,665            | 3.34%          |
| Department Of Public Defender              | \$2,730,292           | \$476,338            | \$2,285,367           | \$2,761,705                 | (\$31,413)          | (1.15%)        |
| <b>Total General Fund</b>                  | <b>\$567,938,805</b>  | <b>\$125,301,854</b> | <b>\$435,283,328</b>  | <b>\$560,585,182</b>        | <b>\$7,353,623</b>  | <b>1.29%</b>   |
| <b>Enterprise Funds</b>                    |                       |                      |                       |                             |                     |                |
| <b>Airport Revenue Fund</b>                |                       |                      |                       |                             |                     |                |
| Executive Offices                          | \$875,473             | \$145,531            | \$694,793             | \$840,325                   | \$35,148            | 4.01%          |
| Department Of Information Technology       | \$1,164,572           | \$113,732            | \$1,000,395           | \$1,114,127                 | \$50,445            | 4.33%          |
| Department Of Law                          | \$5,018,923           | \$1,525,280          | \$3,379,426           | \$4,904,707                 | \$114,216           | 2.28%          |
| Department Of Finance                      | \$506,191             | \$41,074             | \$411,283             | \$452,357                   | \$53,834            | 10.64%         |
| Department Of Procurement                  | \$791,203             | \$183,213            | \$607,989             | \$791,202                   | \$1                 | 0.00%          |
| Department Of Aviation                     | \$175,161,237         | \$28,525,794         | \$143,954,057         | \$172,479,851               | \$2,681,386         | 1.53%          |
| Non-Departmental                           | \$260,389,112         | \$45,597,121         | \$124,567,803         | \$170,164,924               | \$90,224,188        | 34.65%         |
| Department Of Human Resources              | \$1,945,081           | \$320,854            | \$1,465,591           | \$1,786,444                 | \$158,637           | 8.16%          |
| Department Of Fire Services                | \$24,030,405          | \$6,245,898          | \$18,165,011          | \$24,410,908                | (\$380,503)         | (1.58%)        |
| Department Of Police Services              | \$18,459,919          | \$4,405,388          | \$12,947,569          | \$17,352,957                | \$1,106,962         | 6.00%          |
| Dept Of Planning & Community Development   | -                     | \$6,886              | (\$6,886)             | \$0                         | \$0                 |                |
| Department Of Audit                        | \$988,898             | \$130,043            | \$845,658             | \$975,701                   | \$13,197            | 1.33%          |
| <b>Total Airport Revenue Fund</b>          | <b>\$489,331,014</b>  | <b>\$87,240,814</b>  | <b>\$308,032,689</b>  | <b>\$395,273,503</b>        | <b>\$94,057,511</b> | <b>19.22%</b>  |
| <b>Building Permits Fund</b>               |                       |                      |                       |                             |                     |                |
| Executive Offices                          | \$715,525             | \$80,189             | \$604,096             | \$684,285                   | \$31,240            | 4.37%          |
| Department Of Information Technology       | \$503,529             | \$37,034             | \$264,241             | \$301,276                   | \$202,253           | 40.17%         |
| Non-Departmental                           | \$1,921,159           | \$688,602            | \$1,225,901           | \$1,914,502                 | \$6,657             | 0.35%          |
| Dept Of Planning & Community Development   | \$15,508,426          | \$2,292,824          | \$13,058,754          | \$15,351,578                | \$156,848           | 1.01%          |
| <b>Total Building Permits Fund</b>         | <b>\$18,648,639</b>   | <b>\$3,098,650</b>   | <b>\$15,152,991</b>   | <b>\$18,251,641</b>         | <b>\$396,998</b>    | <b>2.13%</b>   |
| <b>Parks Facilities Revenue Fund</b>       |                       |                      |                       |                             |                     |                |
| Dept Of Parks & Recreation                 | \$475,475             | \$161,711            | \$320,794             | \$482,504                   | (\$7,029)           | (1.48%)        |
| Non-Departmental                           | \$20,542              | \$4,045              | \$13,066              | \$17,111                    | \$3,431             | 16.70%         |
| <b>Total Parks Facilities Revenue Fund</b> | <b>\$496,017</b>      | <b>\$165,756</b>     | <b>\$333,859</b>      | <b>\$499,615</b>            | <b>(\$3,598)</b>    | <b>(0.73%)</b> |
| <b>Civic Center Revenue Fund</b>           |                       |                      |                       |                             |                     |                |
| Dept Of Parks & Recreation                 | \$1,644,690           | \$404,168            | \$1,107,839           | \$1,512,007                 | \$132,683           | 8.07%          |
| Non-Departmental                           | \$52,921              | \$15,514             | \$31,067              | \$46,580                    | \$6,341             | 11.98%         |
| <b>Total Civic Center Revenue Fund</b>     | <b>\$1,697,611</b>    | <b>\$419,681</b>     | <b>\$1,138,906</b>    | <b>\$1,558,587</b>          | <b>\$139,024</b>    | <b>8.19%</b>   |
| <b>Solid Waste Services Revenue Fund</b>   |                       |                      |                       |                             |                     |                |
| Executive Offices                          | \$789,862             | \$104,490            | \$632,741             | \$737,231                   | \$52,631            | 6.66%          |
| Department Of Information Technology       | \$548,799             | \$20,347             | \$512,113             | \$532,460                   | \$16,339            | 2.98%          |

## SUMMARY OF OPERATING BUDGET BY FUND AND DEPARTMENT First Quarter Projection

| Fund/Department                            | FY15<br>Funded Budget  | YTD Actuals          | Projected<br>Expenses  | Total Projected<br>Expenses | Variance (\$)        | Variance (%) |
|--|------------------------|----------------------|------------------------|-----------------------------|----------------------|--------------|
| Department Of Finance                      | \$790,822              | \$138,121            | \$629,847              | \$767,967                   | \$22,855             | 2.89%        |
| Department Of Public Works                 | \$45,735,094           | \$8,511,399          | \$36,907,840           | \$45,419,239                | \$315,855            | 0.69%        |
| Non-Departmental                           | \$5,043,112            | \$1,929,820          | \$2,763,762            | \$4,693,582                 | \$349,530            | 6.93%        |
| Department Of Human Resources              | \$398,749              | \$71,003             | \$295,220              | \$366,223                   | \$32,526             | 8.16%        |
| Total Solid Waste Services Revenue Fund    | \$53,306,438           | \$10,775,179         | \$41,741,523           | \$52,516,702                | \$789,736            | 1.48%        |
| <b>Underground Atl Facil Revenue Fund</b>  |                        |                      |                        |                             |                      |              |
| Non-Departmental                           | \$11,109,554           | \$1,506,096          | \$9,604,529            | \$11,110,625                | (\$1,071)            | (0.01%)      |
| <b>Water &amp; Wastewater Revenue Fund</b> |                        |                      |                        |                             |                      |              |
| Executive Offices                          | \$6,811,932            | \$2,404,412          | \$4,137,987            | \$6,542,399                 | \$269,533            | 3.96%        |
| Department Of Information Technology       | \$4,178,844            | \$590,783            | \$3,454,011            | \$4,044,795                 | \$134,049            | 3.21%        |
| Department Of Law                          | \$6,878,276            | \$697,534            | \$6,122,272            | \$6,819,806                 | \$58,470             | 0.85%        |
| Department Of Finance                      | \$1,191,726            | \$215,779            | \$902,712              | \$1,118,491                 | \$73,235             | 6.15%        |
| Department Of Procurement                  | \$1,247,085            | \$279,723            | \$945,415              | \$1,225,139                 | \$21,946             | 1.76%        |
| Department Of Public Works                 | \$801,957              | \$178,921            | \$594,305              | \$773,226                   | \$28,731             | 3.58%        |
| Department Of Watershed Management         | \$155,221,023          | \$31,666,101         | \$115,488,770          | \$147,154,871               | \$8,066,152          | 5.20%        |
| Department Of Aviation                     | -                      | (\$1,563)            | \$1,563                | \$0                         | \$0                  |              |
| Non-Departmental                           | \$334,918,546          | \$20,460,245         | \$260,234,756          | \$280,695,001               | \$54,223,545         | 16.19%       |
| Department Of Human Resources              | \$2,456,520            | \$532,711            | \$1,868,515            | \$2,401,227                 | \$55,293             | 2.25%        |
| Department Of Audit                        | \$944,572              | \$105,188            | \$826,188              | \$931,376                   | \$13,196             | 1.40%        |
| Total Water & Wastewater Revenue Fund      | \$514,650,481          | \$57,129,835         | \$394,576,496          | \$451,706,331               | \$62,944,150         | 12.23%       |
| <b>Other Funds</b>                         |                        |                      |                        |                             |                      |              |
| <b>Emergency Telephone System</b>          |                        |                      |                        |                             |                      |              |
| Department Of Information Technology       | \$442,754              | \$120,530            | \$322,225              | \$442,754                   | \$0                  | 0.00%        |
| Department Of Police Services              | \$16,487,974           | \$4,605,320          | \$12,062,019           | \$16,667,339                | (\$179,365)          | (1.09%)      |
| Total Emergency Telephone System           | \$16,930,728           | \$4,725,850          | \$12,384,244           | \$17,110,093                | (\$179,365)          | (1.06%)      |
| <b>Fleet Service Fund</b>                  |                        |                      |                        |                             |                      |              |
| Executive Offices                          | -                      | \$94,385             | (\$94,385)             | \$0                         | \$0                  |              |
| Department Of Information Technology       | -                      | \$0                  | \$0                    | \$0                         | \$0                  | 0.00%        |
| Department Of Public Works                 | \$28,592,581           | \$7,349,853          | \$21,278,982           | \$28,628,835                | (\$36,254)           | (0.13%)      |
| Non-Departmental                           | \$3,016,252            | \$1,301,078          | \$2,555,926            | \$3,857,003                 | (\$840,751)          | (27.87%)     |
| Department Of Human Resources              | \$212,137              | -                    | \$159,103              | \$159,103                   | \$53,034             | 25.00%       |
| Total Fleet Service Fund                   | \$31,820,970           | \$8,745,316          | \$23,899,625           | \$32,644,941                | (\$823,971)          | (2.59%)      |
| <b>Group Insurance Fund</b>                |                        |                      |                        |                             |                      |              |
| Non-Departmental                           | \$133,384,701          | \$32,064,515         | \$101,320,185          | \$133,384,701               | \$0                  | 0.00%        |
| Department Of Human Resources              | \$2,253,632            | \$315,042            | \$1,897,865            | \$2,212,907                 | \$40,725             | 1.81%        |
| Department Of Police Services              | -                      | (\$160)              | \$160                  | \$0                         | \$0                  | 0.00%        |
| Total Group Insurance Fund                 | \$135,638,333          | \$32,379,398         | \$103,218,210          | \$135,597,608               | \$40,725             | 0.03%        |
| <b>Hotel/Motel Tax Fund</b>                |                        |                      |                        |                             |                      |              |
| Non-Departmental                           | \$55,445,813           | \$9,480,014          | \$45,965,799           | \$55,445,813                | \$0                  | 0.00%        |
| Total Hotel/Motel Tax Fund                 | \$55,445,813           | \$9,480,014          | \$45,965,799           | \$55,445,813                | \$0                  | 0.00%        |
| <b>Rental/Motor Vehicle Tax Fund</b>       |                        |                      |                        |                             |                      |              |
| Non-Departmental                           | \$964,579              | \$254,804            | \$657,235              | \$912,039                   | \$52,540             | 5.45%        |
| Total Rental/Motor Vehicle Tax Fund        | \$964,579              | \$254,804            | \$657,235              | \$912,039                   | \$52,540             | 5.45%        |
| <b>Total Operating Funds</b>               | <b>\$1,897,978,982</b> | <b>\$341,223,246</b> | <b>\$1,391,989,434</b> | <b>\$1,733,212,680</b>      | <b>\$164,766,302</b> | <b>8.68%</b> |

**General Fund  
BUDGET VARIANCE ANALYSIS AND PROJECTION**



|                         | Revenues    | Expenses    |
|-------------------------|-------------|-------------|
| FY15 COA Funding Budget | 567,938,805 | 567,938,805 |
| FY15 Projection         | 564,473,029 | 560,585,182 |

| Account           | Actual<br>Y-T-D(Sep)<br>FY13 | Actual<br>Y-T-D(Sep)<br>FY14 | COA Funding<br>Budget<br>YearTotal<br>FY15 | Actual<br>Y-T-D(Sep)<br>FY15 | Projected<br>Expenses<br>YearTotal<br>FY15 | Variance (\$) | Variance (%) |
|-------------------|------------------------------|------------------------------|--|------------------------------|--|---------------|--------------|
| Revenues          | \$204,019,576                | \$129,064,658                | \$567,938,805                              | \$88,231,792                 | \$564,473,029                              | (\$3,465,776) | (0.61%)      |
| Expenses          | \$121,344,987                | \$137,133,602                | \$567,938,805                              | \$125,301,854                | \$560,585,182                              | \$7,353,623   | 1.29%        |
| Surplus (Deficit) | \$82,674,588                 | (\$8,068,943)                | \$0  | (\$37,070,062)               | \$3,887,847                                | \$3,887,847   | N/A          |

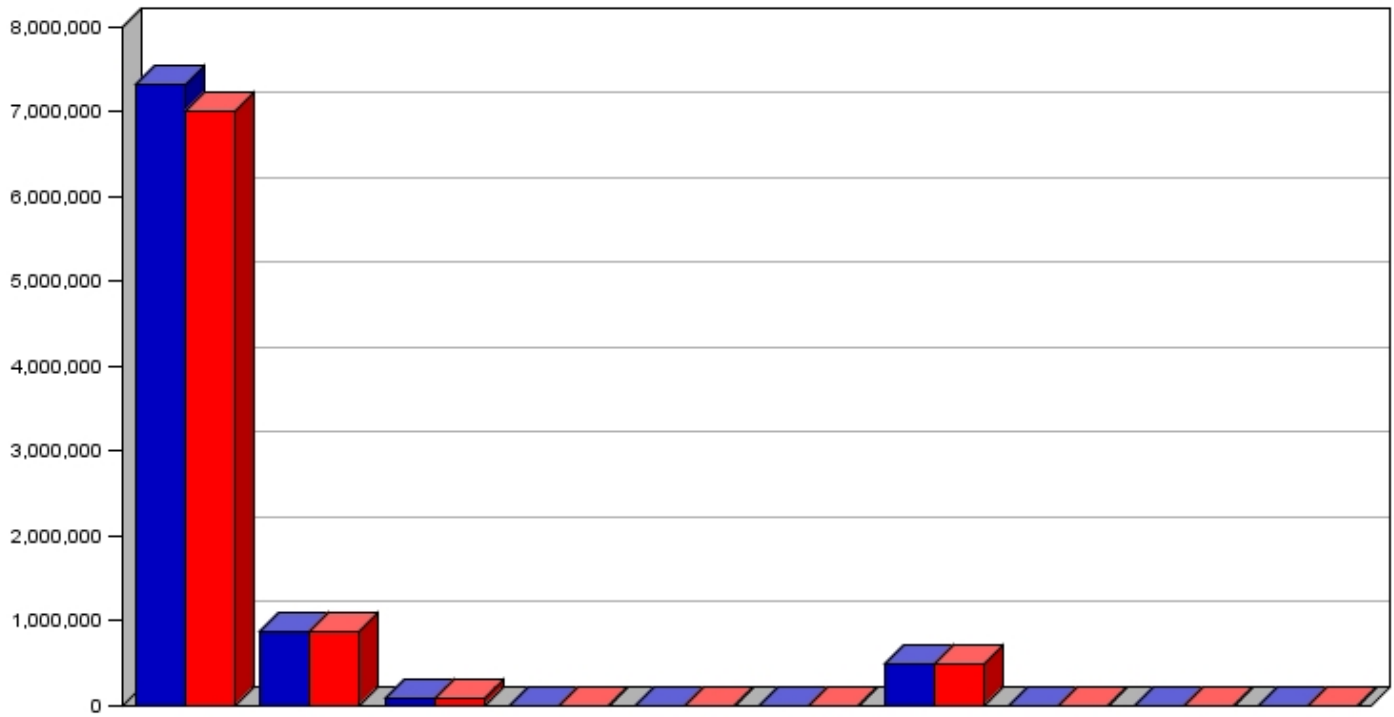
**Major Revenue Variances:**

The year-to-date actual revenues are \$88MM as of September 2014. This is mainly due to the timing of FY15 property tax bills that are due October 15th in Fulton County and November 15th in DeKalb County compared to last years property tax bills that were due September 30th in Fulton County and October 31st in DeKalb County.

**Major Expenditure Variances:**

The Department of Public Works is projected to be over budget by 10% due to the Local Maintenance and Improvement project for street improvement, sidewalks, lights, signs, road maintenance, potholes, point repairs, outsourcing the mill of the roads in advance of paving, increased security, and traffic control for the Spring Street Bridge. The Department of Parks and Recreation is projected to be over budget by 2% due to extra help for additional overtime cost, the Anthony Flanngan Recreation Center renovations and professional services. The Department of Police Services is projected to be 1% over budget due to demolition expenses, Zone 2 Lease/OPS Lease, training, uniforms and supplies.

General Fund, City Council

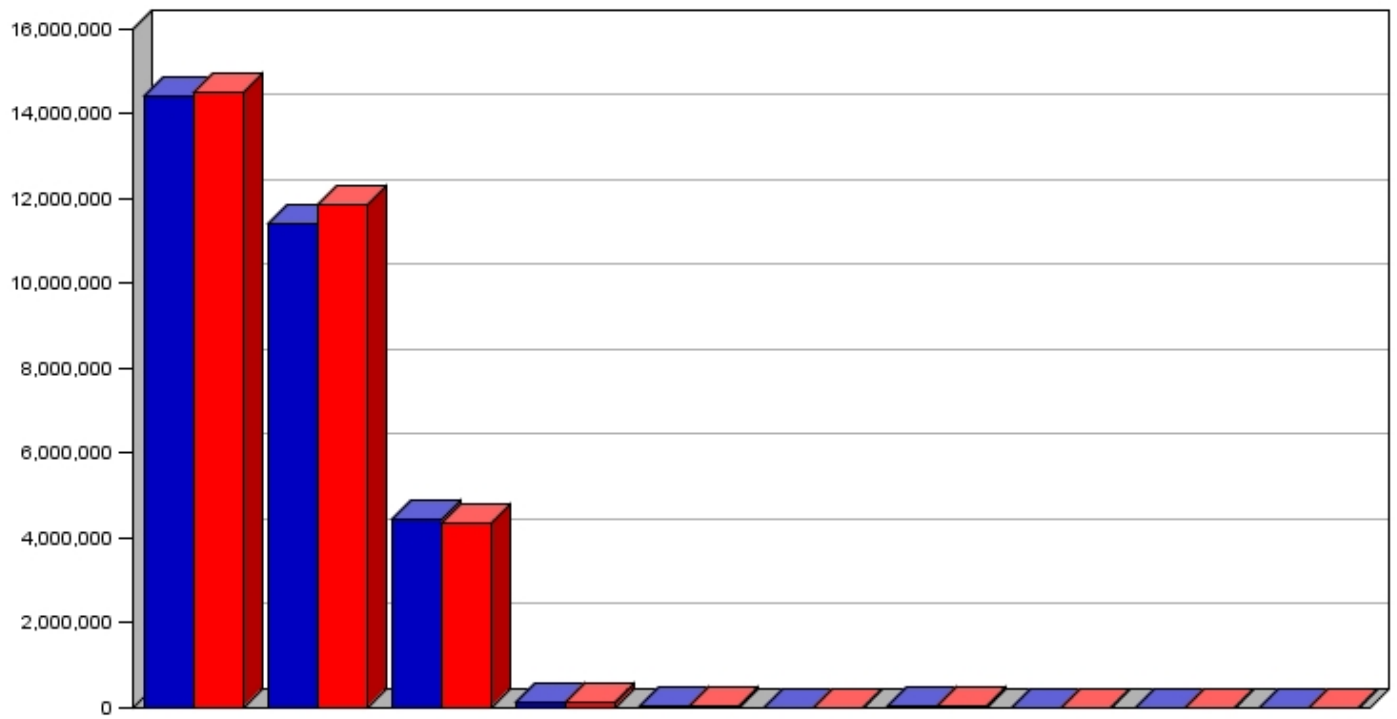


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 7,333,489                                | 877,750                         | 83,155   | 0               | 0                                     | 0                             | 483,577     | 0            | 0                    | 0                    |
| Total Projected Expenses | 7,014,074                                | 877,750                         | 83,155   | 0               | 0                                     | 0                             | 483,577     | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual         | Projected Expenses | Total Projected Expenses | Variance (\$)    | Variance (%) |
|--|--------------------|--------------------|--------------------|--------------------------|------------------|--------------|
| Personnel Services And Employee Benefits | \$7,333,489        | \$1,524,660        | \$5,489,415        | \$7,014,074              | \$319,415        | 4.36%        |
| Purchased / Contracted Services          | \$877,750          | \$67,370           | \$810,380          | \$877,750                | \$0              | 0.00%        |
| Supplies                                 | \$83,155           | \$22,768           | \$60,387           | \$83,155                 | \$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                              | \$483,577          | \$144,067          | \$339,510          | \$483,577                | \$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>\$8,777,971</b> | <b>\$1,758,864</b> | <b>\$6,699,692</b> | <b>\$8,458,556</b>       | <b>\$319,414</b> | <b>3.64%</b> |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, the City Council had four vacant positions; plans are to fill the positions throughout the year. |
| Purchased / Contracted Services          | All dollars per code to be spent by end of fiscal year.  |
| Supplies                                 | All dollars per code to be spent by end of fiscal year.  |
| Capital Outlays                          | N/A  |
| Interfund / Interdepartmental Charges    | N/A  |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | All dollars per code to be spent by end of fiscal year.  |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | N/A  |

General Fund, Executive Offices

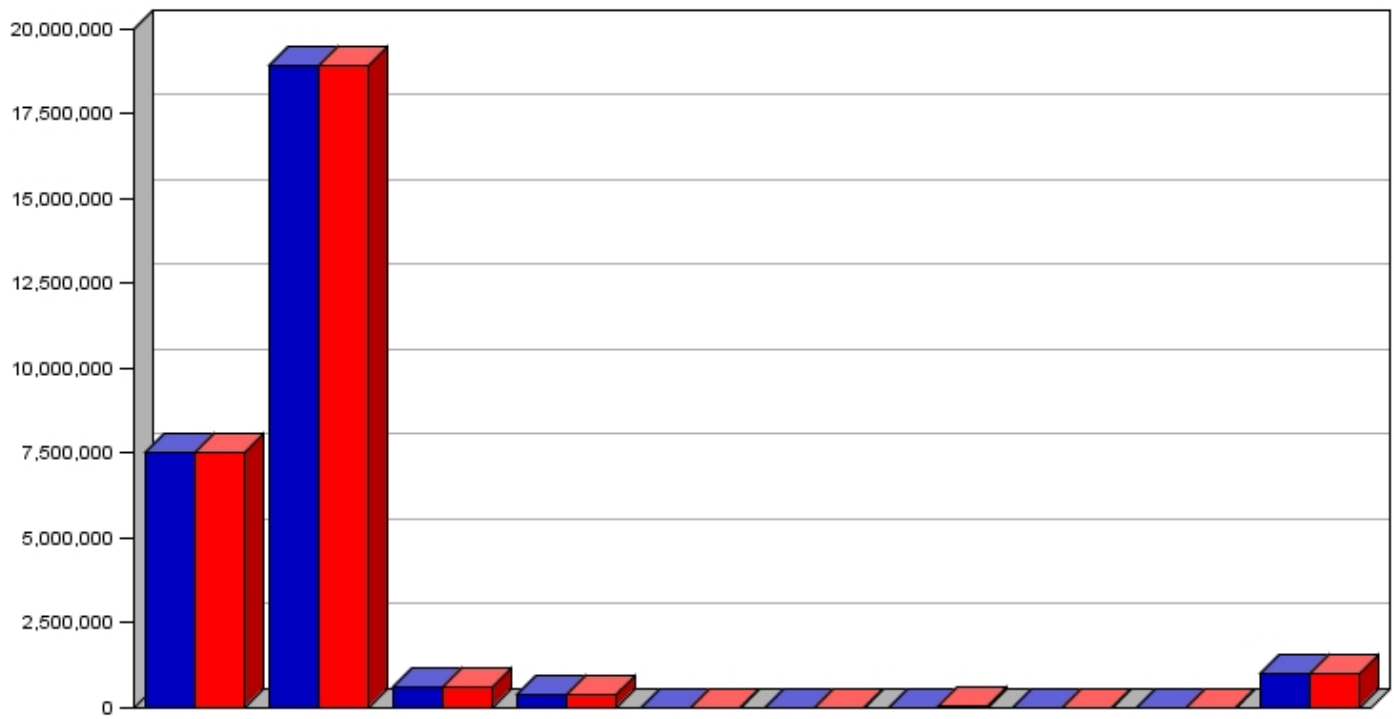


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies  | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|-----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 14,420,433                               | 11,396,875                      | 4,441,210 | 121,296         | 34,203                                | 0                             | 27,003      | 0            | 0                    | 0                    |
| Total Projected Expenses | 14,527,444                               | 11,851,951                      | 4,367,886 | 116,711         | 60,002                                | 0                             | 26,950      | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget  | YTD Actual         | Projected Expenses  | Total Projected Expenses | Variance (\$)      | Variance (%)   |
|--|---------------------|--------------------|---------------------|--------------------------|--------------------|----------------|
| Personnel Services And Employee Benefits | \$14,420,433        | \$3,586,667        | \$10,940,777        | \$14,527,444             | (\$107,011)        | (0.74%)        |
| Purchased / Contracted Services          | \$11,396,875        | \$1,532,521        | \$10,319,431        | \$11,851,951             | (\$455,076)        | (3.99%)        |
| Supplies                                 | \$4,441,210         | \$868,424          | \$3,499,462         | \$4,367,886              | \$73,324           | 1.65%          |
| Capital Outlays                          | \$121,296           | (\$133)            | \$116,844           | \$116,711                | \$4,585            | 3.78%          |
| Interfund / Interdepartmental Charges    | \$34,203            | \$32,305           | \$27,696            | \$60,002                 | (\$25,799)         | (75.43%)       |
| Depreciation And Amortization            | \$0                 | \$0                | \$0                 | \$0                      | \$0                | 0.00%          |
| Other Costs                              | \$27,003            | \$4,347            | \$22,603            | \$26,950                 | \$53               | 0.20%          |
| 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%          |
| <b>Expenses</b>                          | <b>\$30,441,020</b> | <b>\$6,024,132</b> | <b>\$24,926,812</b> | <b>\$30,950,944</b>      | <b>(\$509,924)</b> | <b>(1.68%)</b> |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, there were a total of 11 vacant positions in the Executive Offices; seven vacant positions in ATL311 (split funded including GF).  |
| Purchased / Contracted Services          | Variance due to additional retired APD officers needed to staff city buildings due to the new gun law taken effect July 2014. Also additional contracted services paid in Chief of Staff's office. |
| Supplies                                 | Variance due to utilities savings.   |
| Capital Outlays                          | Projected to spend within budget.  |
| Interfund / Interdepartmental Charges    | Projected deficit is due to motor fuel and maintenance expenses more 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                     | N/A  |

General Fund, Department Of Information Technology

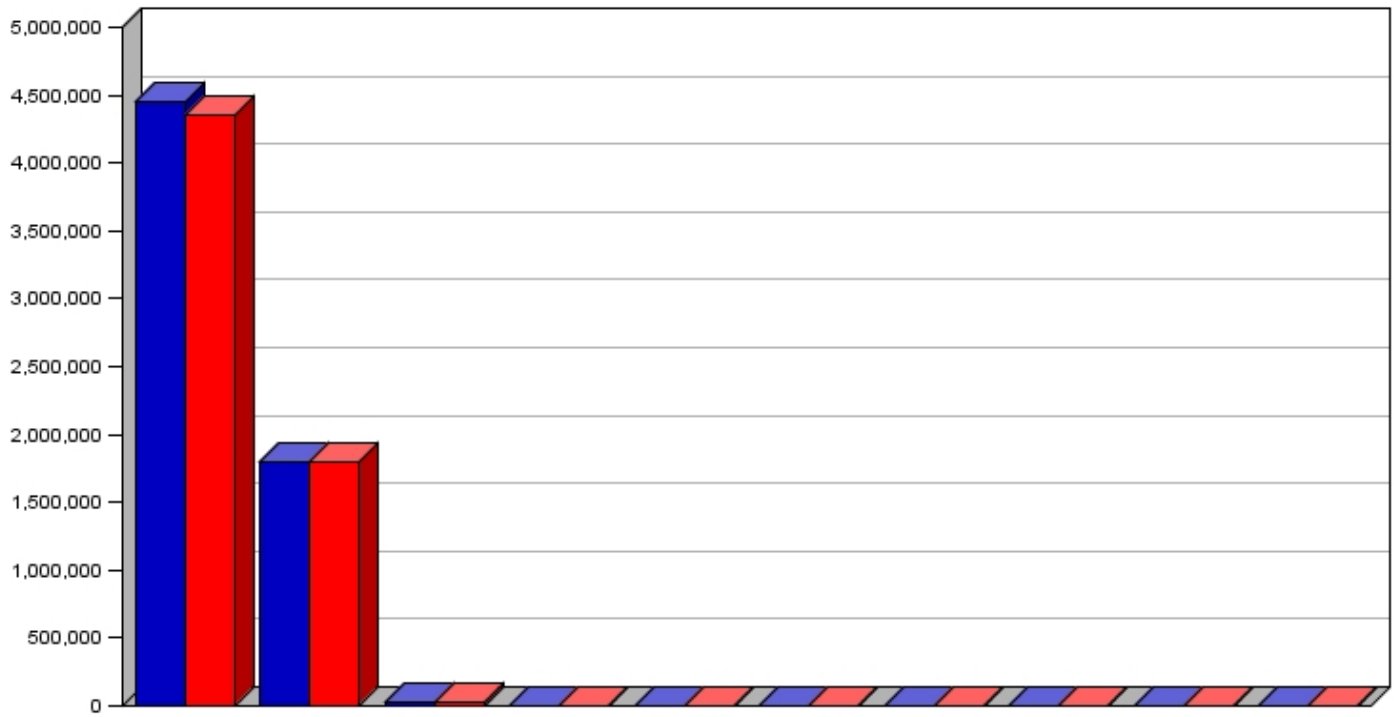


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 7,541,439                                | 18,922,386                      | 637,393  | 379,750         | 11,069                                | 0                             | 13,280      | 0            | 0                    | 1,038,870            |
| Total Projected Expenses | 7,508,815                                | 18,922,386                      | 637,393  | 379,750         | 10,502                                | 0                             | 36,633      | 0            | 0                    | 1,038,870            |

| Account                                  | FY15 Funded Budget | YTD Actual  | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|-------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$7,541,439        | \$1,836,660 | \$5,672,155        | \$7,508,815              | \$32,624      | 0.43%        |
| Purchased / Contracted Services          | \$18,922,386       | \$3,008,163 | \$15,914,223       | \$18,922,386             | \$0           | 0.00%        |
| Supplies                                 | \$637,393          | \$82,115    | \$555,278          | \$637,393                | \$0           | 0.00%        |
| Capital Outlays                          | \$379,750          | \$60,069    | \$319,681          | \$379,750                | \$0           | 0.00%        |
| Interfund / Interdepartmental Charges    | \$11,069           | \$2,397     | \$8,105            | \$10,502                 | \$567         | 5.12%        |
| Depreciation And Amortization            | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$13,280           | \$12,533    | \$24,100           | \$36,633                 | (\$23,353)    | (175.85%)    |
| Debt Service                             | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Conversion / Summary                     | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Other Financing Uses                     | \$1,038,870        | \$0         | \$1,038,870        | \$1,038,870              | \$0           | 0.00%        |
| Expenses                                 | \$28,544,187       | \$5,001,937 | \$23,532,412       | \$28,534,349             | \$9,838       | 0.03%        |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, there were seven vacant positions. Projected surplus due to current vacancies.                                  |
| Purchased / Contracted Services          | This line includes costs for items such as hardware maintenance, MicroSoft licenses, Hyperion maintenance, and 311 Call Center contracts. |
| Supplies                                 | This line includes costs for items such as technical supplies for repairs and furniture/hardware support replacements.                    |
| Capital Outlays                          | This line includes costs for items such as Uninterrupted Power Source replacement, vehicle, server hardware, and PC purchases.            |
| Interfund / Interdepartmental Charges    | Projected surplus due to motor fuel expenses less than anticipated.   |
| Depreciation And Amortization            | N/A   |
| Other Costs                              | Projected deficit due to increased spending for strategic planning and team building events.  |
| Debt Service                             | N/A   |
| Conversion / Summary                     | N/A   |
| Other Financing Uses                     | This line represents funding for Oracle E-Business Suite upgrade and enhancements that will be transferred to the Capital Projects Fund.  |

General Fund, Department Of Law



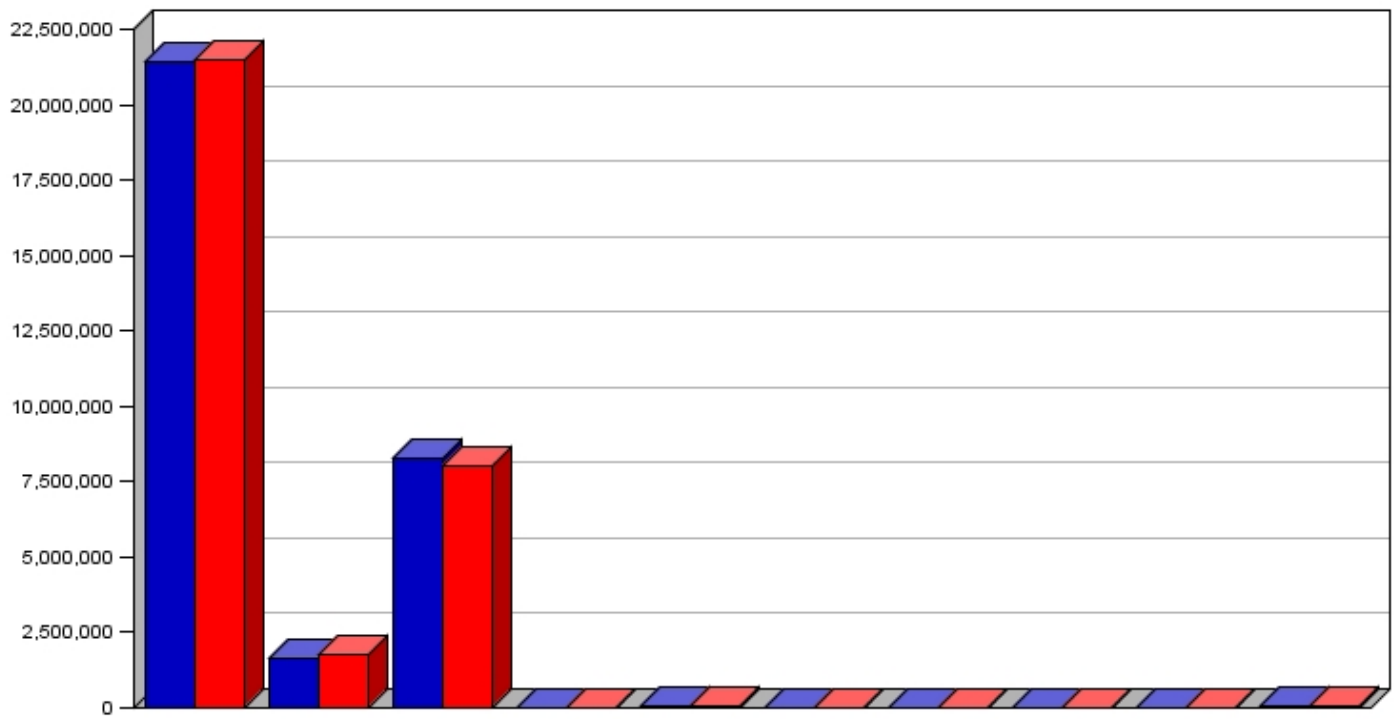
|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 4,457,588                                | 1,795,532                       | 23,352   | 0               | 0                                     | 0                             | 4,560       | 0            | 0                    | 0                    |
| Total Projected Expenses | 4,350,764                                | 1,795,532                       | 23,352   | 0               | 0                                     | 0                             | 4,560       | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual         | Projected Expenses | Total Projected Expenses | Variance (\$)    | Variance (%) |
|--|--------------------|--------------------|--------------------|--------------------------|------------------|--------------|
| Personnel Services And Employee Benefits | \$4,457,588        | \$1,002,440        | \$3,348,324        | \$4,350,764              | \$106,824        | 2.40%        |
| Purchased / Contracted Services          | \$1,795,532        | \$258,793          | \$1,536,740        | \$1,795,532              | \$0              | 0.00%        |
| Supplies                                 | \$23,352           | \$7,807            | \$15,545           | \$23,352                 | \$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            | \$749              | \$3,811            | \$4,560                  | \$0              | 0.01%        |
| 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>\$6,281,032</b> | <b>\$1,269,789</b> | <b>\$4,904,419</b> | <b>\$6,174,208</b>       | <b>\$106,824</b> | <b>1.70%</b> |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Law had six vacant positions; Two positions are split-funded. Anticipate filling vacant positions by end of second quarter. |
| Purchased / Contracted Services          | Projected to spend within budget.   |
| 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

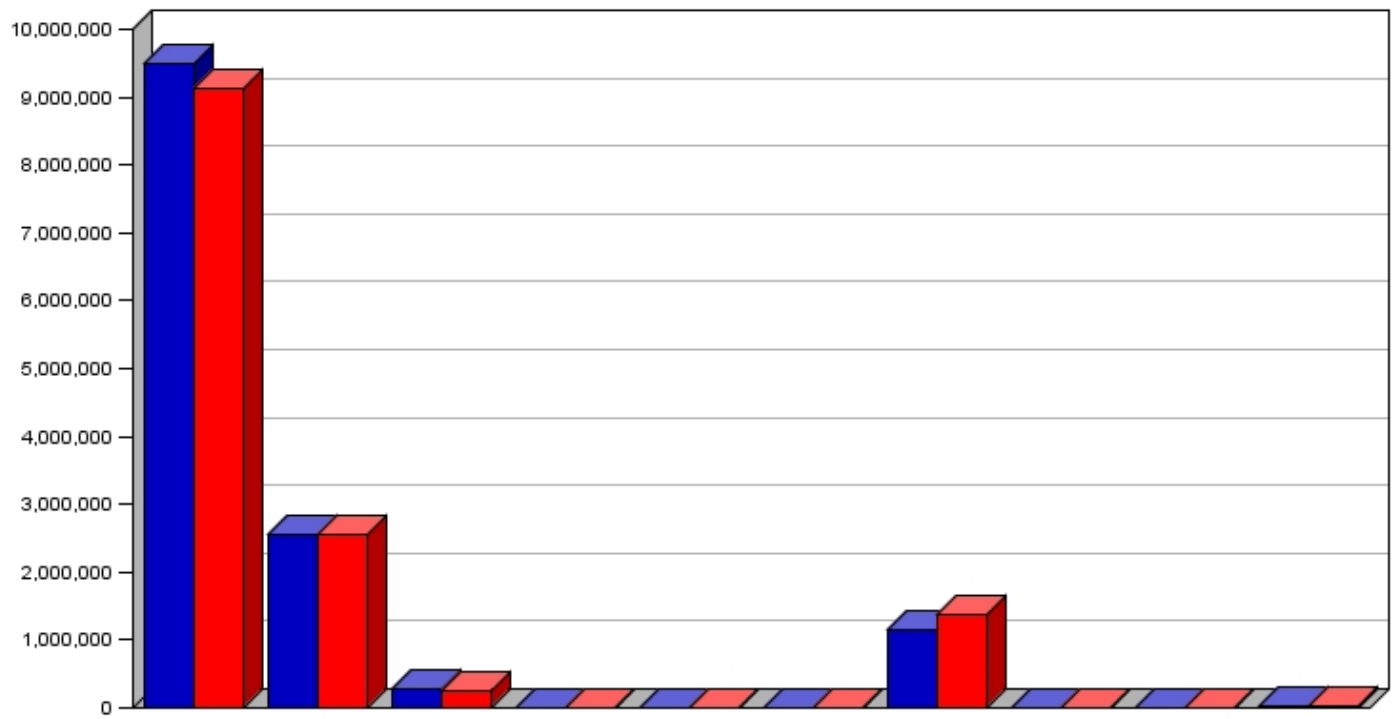


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies  | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|-----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 21,406,201                               | 1,638,166                       | 8,264,258 | 0               | 47,171                                | 0                             | 0           | 0            | 0                    | 47,186               |
| Total Projected Expenses | 21,464,830                               | 1,753,092                       | 8,038,606 | 0               | 62,287                                | 0                             | 0           | 0            | 0                    | 47,186               |

| Account                                  | FY15 Funded Budget | YTD Actual  | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|-------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$21,406,201       | \$5,710,849 | \$15,753,981       | \$21,464,830             | (\$58,629)    | (0.27%)      |
| Purchased / Contracted Services          | \$1,638,166        | \$556,097   | \$1,196,995        | \$1,753,092              | (\$114,926)   | (7.02%)      |
| Supplies                                 | \$8,264,258        | \$2,289,844 | \$5,748,762        | \$8,038,606              | \$225,652     | 2.73%        |
| Capital Outlays                          | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Interfund / Interdepartmental Charges    | \$47,171           | \$24,777    | \$37,510           | \$62,287                 | (\$15,116)    | (32.05%)     |
| Depreciation And Amortization            | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$0                | (\$180)     | \$180              | \$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                     | \$47,186           | \$0         | \$47,186           | \$47,186                 | \$0           | 0.00%        |
| Expenses                                 | \$31,402,982       | \$8,581,386 | \$22,784,616       | \$31,366,002             | \$36,980      | 0.12%        |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Corrections had 24 vacant positions. Deficit is due to overtime impacted by an increase of housing units, holidays and detainees that were housed at other facilities. |
| Purchased / Contracted Services          | Deficit due to payment of invoices were not anticipated for inmate food contract.  |
| Supplies                                 | Variance is due to less anticipated electricity and natural gas cost.  |
| Capital Outlays                          | N/A  |
| Interfund / Interdepartmental Charges    | Deficit is due to increase in fuel usage for inmate transport.   |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | N/A  |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | Spending as budgeted for GMA lease payment.  |

General Fund, Department Of Finance

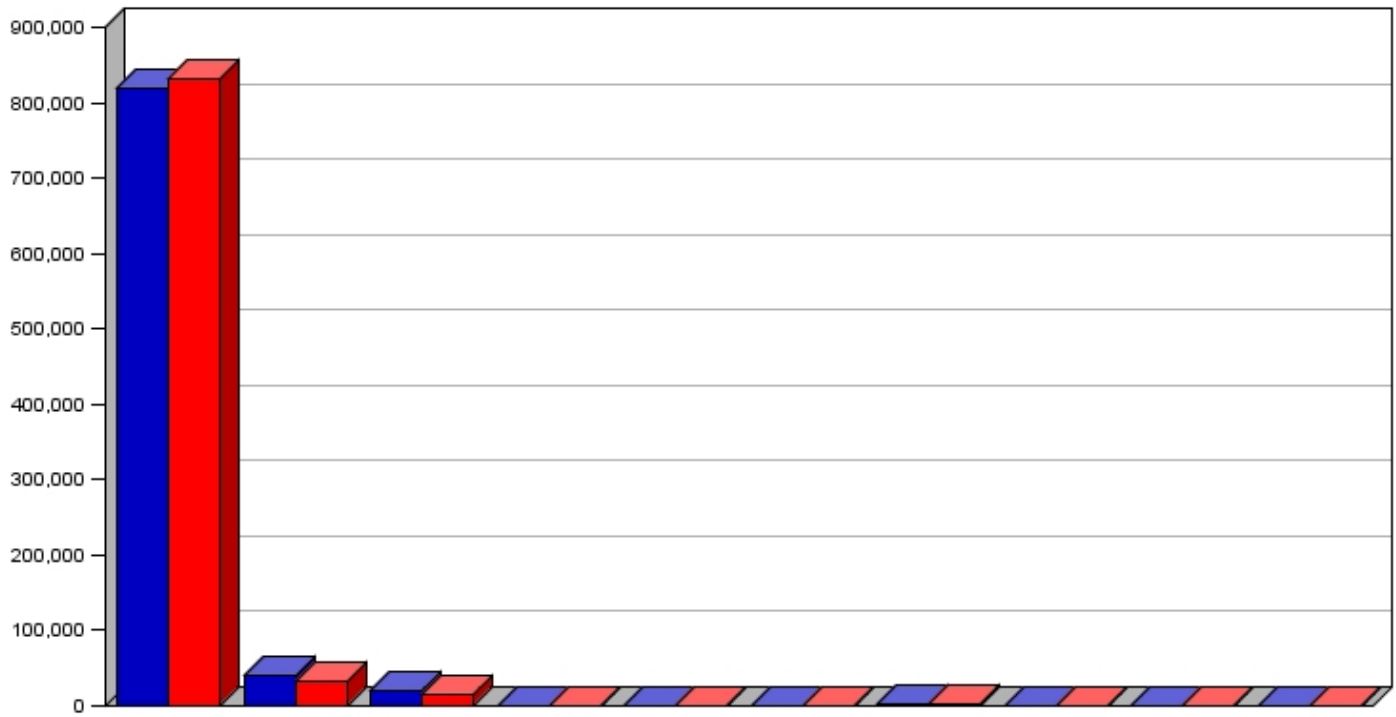


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 9,492,896                                | 2,570,152                       | 270,533  | 0               | 665                                   | 0                             | 1,140,030   | 0            | 0                    | 20,000               |
| Total Projected Expenses | 9,130,553                                | 2,566,141                       | 264,779  | 0               | 2,028                                 | 0                             | 1,383,845   | 0            | 0                    | 20,000               |

| Account                                  | FY15 Funded Budget | YTD Actual  | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|-------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$9,492,896        | \$2,040,271 | \$7,090,282        | \$9,130,553              | \$362,343     | 3.82%        |
| Purchased / Contracted Services          | \$2,570,152        | \$326,298   | \$2,239,843        | \$2,566,141              | \$4,011       | 0.16%        |
| Supplies                                 | \$270,533          | \$67,792    | \$196,987          | \$264,779                | \$5,754       | 2.13%        |
| Capital Outlays                          | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Interfund / Interdepartmental Charges    | \$665              | \$1,363     | \$665              | \$2,028                  | (\$1,363)     | (204.97%)    |
| Depreciation And Amortization            | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$1,140,030        | \$357,665   | \$1,026,180        | \$1,383,845              | (\$243,815)   | (21.39%)     |
| Debt Service                             | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Conversion / Summary                     | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Other Financing Uses                     | \$20,000           | \$0         | \$20,000           | \$20,000                 | \$0           | 0.00%        |
| Expenses                                 | \$13,494,276       | \$2,793,390 | \$10,573,957       | \$13,367,347             | \$126,929     | 0.94%        |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Finance had 23 vacant positions.  |
| Purchased / Contracted Services          | This line item is for the Department of Finance contracted services which includes Hyperion Planning Tool enhancements. |
| Supplies                                 | Variance is due to less anticipated supplies.   |
| Capital Outlays                          | N/A   |
| Interfund / Interdepartmental Charges    | Deficit is due to an increase in motor and fuel cost for repair and maintenance.  |
| Depreciation And Amortization            | N/A   |
| Other Costs                              | Trending over budget due to increase in bank fees and refunds due to overpayment of business license fees.              |
| Debt Service                             | N/A   |
| Conversion / Summary                     | N/A   |
| Other Financing Uses                     | This line item is for GMA lease payment.  |

General Fund, Department Of Procurement

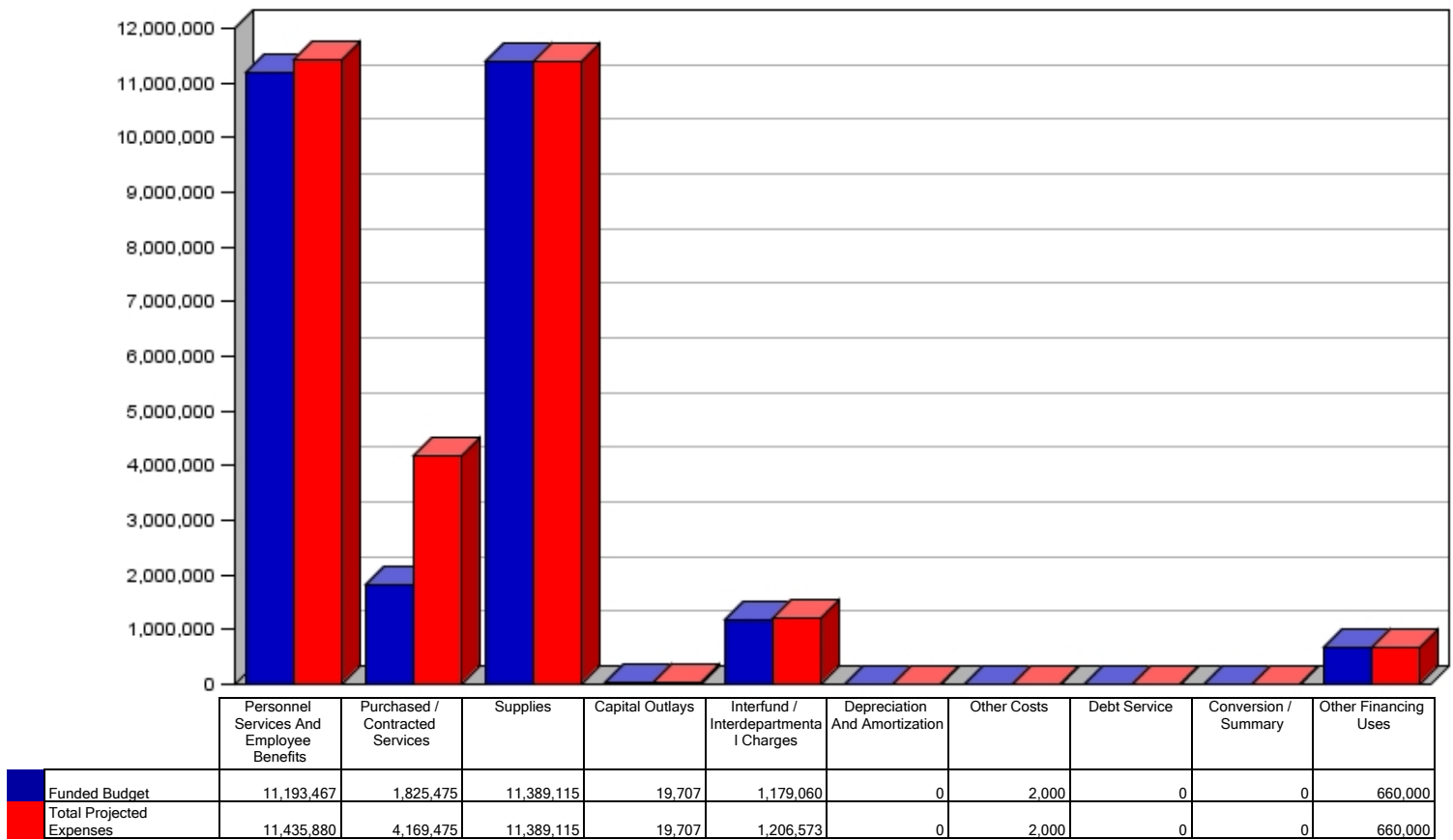


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 819,820                                  | 40,190                          | 19,256   | 0               | 0                                     | 0                             | 1,500       | 0            | 0                    | 0                    |
| Total Projected Expenses | 832,254                                  | 31,787                          | 14,419   | 0               | 0                                     | 0                             | 2,083       | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$819,820          | \$212,852  | \$619,401          | \$832,254                | (\$12,434)    | (1.52%)      |
| Purchased / Contracted Services          | \$40,190           | \$4,109    | \$27,677           | \$31,787                 | \$8,403       | 20.91%       |
| Supplies                                 | \$19,256           | \$4,922    | \$9,496            | \$14,419                 | \$4,837       | 25.12%       |
| 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                              | \$1,500            | \$753      | \$1,330            | \$2,083                  | (\$583)       | (38.87%)     |
| 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                                 | \$880,766          | \$222,638  | \$657,905          | \$880,542                | \$224         | 0.03%        |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014 the Department of Procurement had no vacancies. Increase due to Overtime. |
| Purchased / Contracted Services          | Spending within budget.  |
| Supplies                                 | Spending within budget.  |
| Capital Outlays                          | N/A  |
| Interfund / Interdepartmental Charges    | N/A  |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | Increase due to commissioner related expenses.   |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | N/A  |

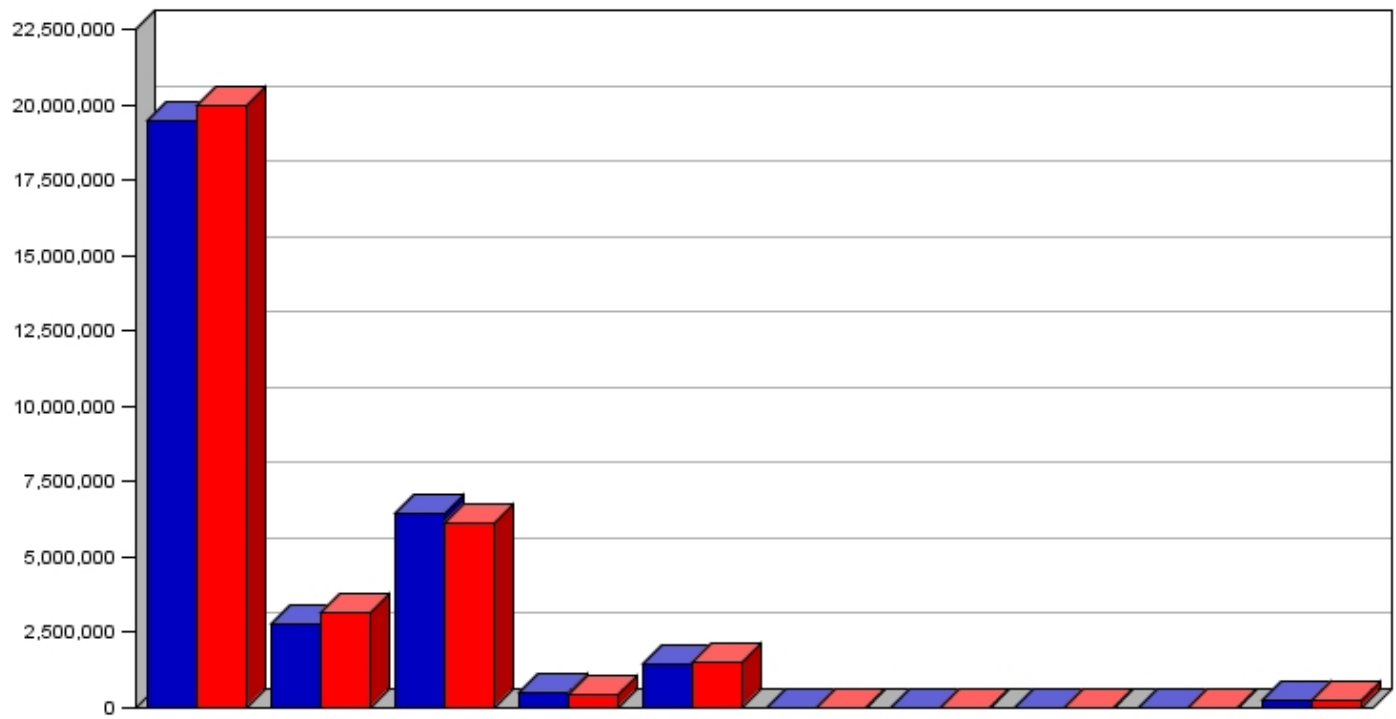
General Fund, Department Of Public Works



| Account                                  | FY15 Funded Budget  | YTD Actual         | Projected Expenses  | Total Projected Expenses | Variance (\$)        | Variance (%)   |
|--|---------------------|--------------------|---------------------|--------------------------|----------------------|----------------|
| Personnel Services And Employee Benefits | \$11,193,467        | \$3,145,177        | \$8,290,703         | \$11,435,880             | (\$242,413)          | (2.17%)        |
| Purchased / Contracted Services          | \$1,825,475         | \$337,502          | \$3,831,973         | \$4,169,475              | (\$2,344,000)        | (128.40%)      |
| Supplies                                 | \$11,389,115        | \$1,988,439        | \$9,400,676         | \$11,389,115             | \$0                  | 0.00%          |
| Capital Outlays                          | \$19,707            | \$17,340           | \$2,367             | \$19,707                 | \$0                  | 0.00%          |
| Interfund / Interdepartmental Charges    | \$1,179,060         | \$382,526          | \$824,048           | \$1,206,573              | (\$27,513)           | (2.33%)        |
| Depreciation And Amortization            | \$0                 | \$0                | \$0                 | \$0                      | \$0                  | 0.00%          |
| Other Costs                              | \$2,000             | \$876              | \$1,124             | \$2,000                  | \$0                  | 0.00%          |
| Debt Service                             | \$0                 | \$0                | \$0                 | \$0                      | \$0                  | 0.00%          |
| Conversion / Summary                     | \$0                 | \$0                | \$0                 | \$0                      | \$0                  | 0.00%          |
| Other Financing Uses                     | \$660,000           | \$0                | \$660,000           | \$660,000                | \$0                  | 0.00%          |
| <b>Expenses</b>                          | <b>\$26,268,824</b> | <b>\$5,871,859</b> | <b>\$23,010,891</b> | <b>\$28,882,750</b>      | <b>(\$2,613,926)</b> | <b>(9.95%)</b> |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Public Works had 58 vacant positions. This savings is offset by increases in positions for salary adjustments.   |
| Purchased / Contracted Services          | Variance is primarily due to contractual services for street improvements, sidewalks, lights, signs, road maintenance, i.e. potholes and point repairs and outsourcing the mill of the roads in advance of paving. |
| Supplies                                 | This line includes cost related to street light power charges and supplies for sidewalks, lights, signs, and road maintenance, i.e. potholes and point repairs.  |
| Capital Outlays                          | This line include capital outlay cost such as purchase of additional Guard house.  |
| Interfund / Interdepartmental Charges    | Deficit due to motor fuel and equipment repairs charges slightly higher than anticipated.  |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | This line represents Commissioner Contingency Fund cost.   |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | This line is for GMA lease payments.   |

General Fund, Dept Of Parks & Recreation

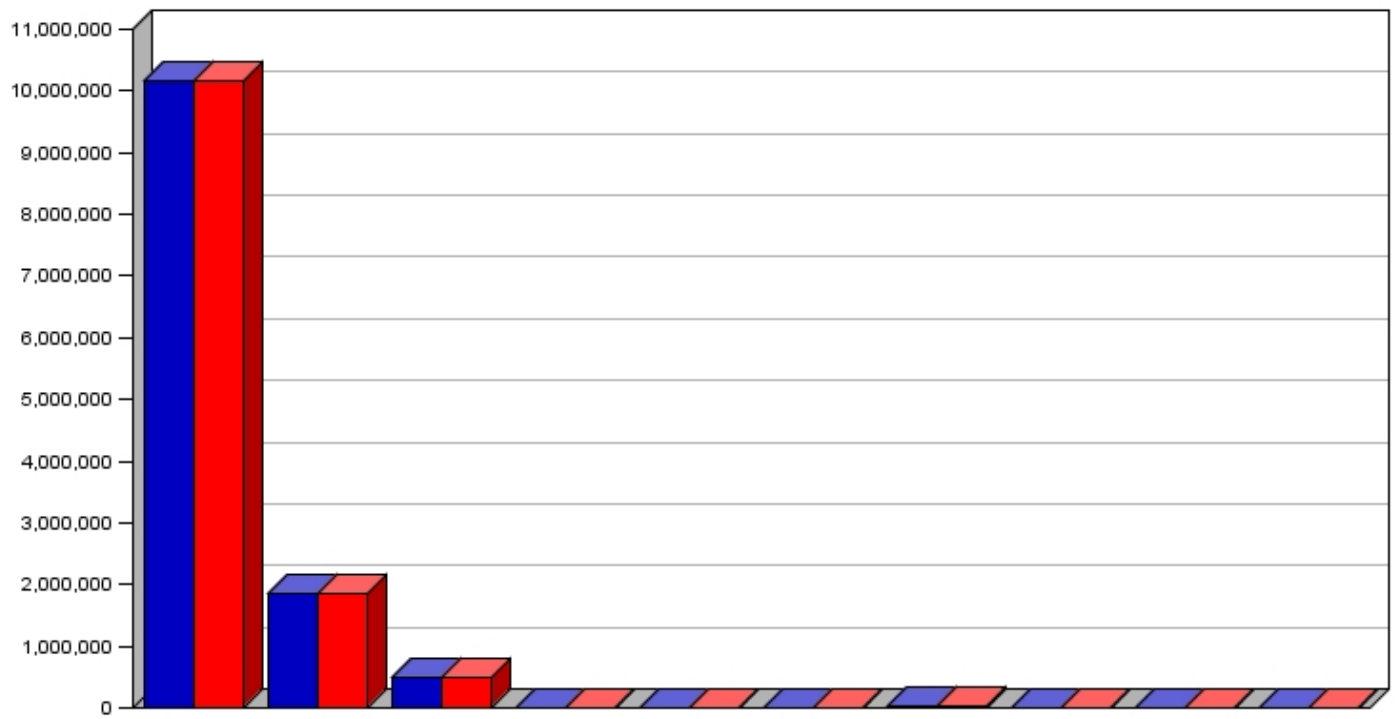


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies  | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|-----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 19,439,377                               | 2,755,288                       | 6,426,283 | 483,813         | 1,435,006                             | 0                             | 1,355       | 0            | 0                    | 229,646              |
| Total Projected Expenses | 19,941,815                               | 3,145,490                       | 6,157,216 | 464,097         | 1,538,829                             | 0                             | 1,087       | 0            | 0                    | 229,646              |

| Account                                  | FY15 Funded Budget | YTD Actual  | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|-------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$19,439,377       | \$4,955,127 | \$14,986,688       | \$19,941,815             | (\$502,438)   | (2.58%)      |
| Purchased / Contracted Services          | \$2,755,288        | \$1,124,312 | \$2,021,179        | \$3,145,490              | (\$390,202)   | (14.16%)     |
| Supplies                                 | \$6,426,283        | \$1,301,467 | \$4,855,749        | \$6,157,216              | \$269,067     | 4.19%        |
| Capital Outlays                          | \$483,813          | (\$7,127)   | \$471,224          | \$464,097                | \$19,716      | 4.08%        |
| Interfund / Interdepartmental Charges    | \$1,435,006        | \$472,640   | \$1,066,189        | \$1,538,829              | (\$103,823)   | (7.24%)      |
| Depreciation And Amortization            | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$1,355            | \$107       | \$980              | \$1,087                  | \$268         | 19.81%       |
| Debt Service                             | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Conversion / Summary                     | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Other Financing Uses                     | \$229,646          | \$0         | \$229,646          | \$229,646                | \$0           | 0.00%        |
| Expenses                                 | \$30,770,768       | \$7,846,526 | \$23,631,654       | \$31,478,180             | (\$707,412)   | (2.30%)      |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Parks and Recreation had 44 vacant positions; increase cost attributed to Extra Help for additional overtime cost. |
| Purchased / Contracted Services          | Variance due to Anthony Flannagan Recreation Center renovations and additional professional services cost.   |
| Supplies                                 | Variance due to summer programming costs and park maintenance less than anticipated.   |
| Capital Outlays                          | Variance due to motorized vehicles for Parks Maintenance operations more than anticipated.   |
| Interfund / Interdepartmental Charges    | Variance due to projected deficit for motorized equipment repairs and fuel cost higher than anticipated.   |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | Variance due to Park's equipment less than anticipated.  |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | Anticipated transfer amount to 3507 Fund for GMA lease payment.  |

General Fund, Judicial Agencies

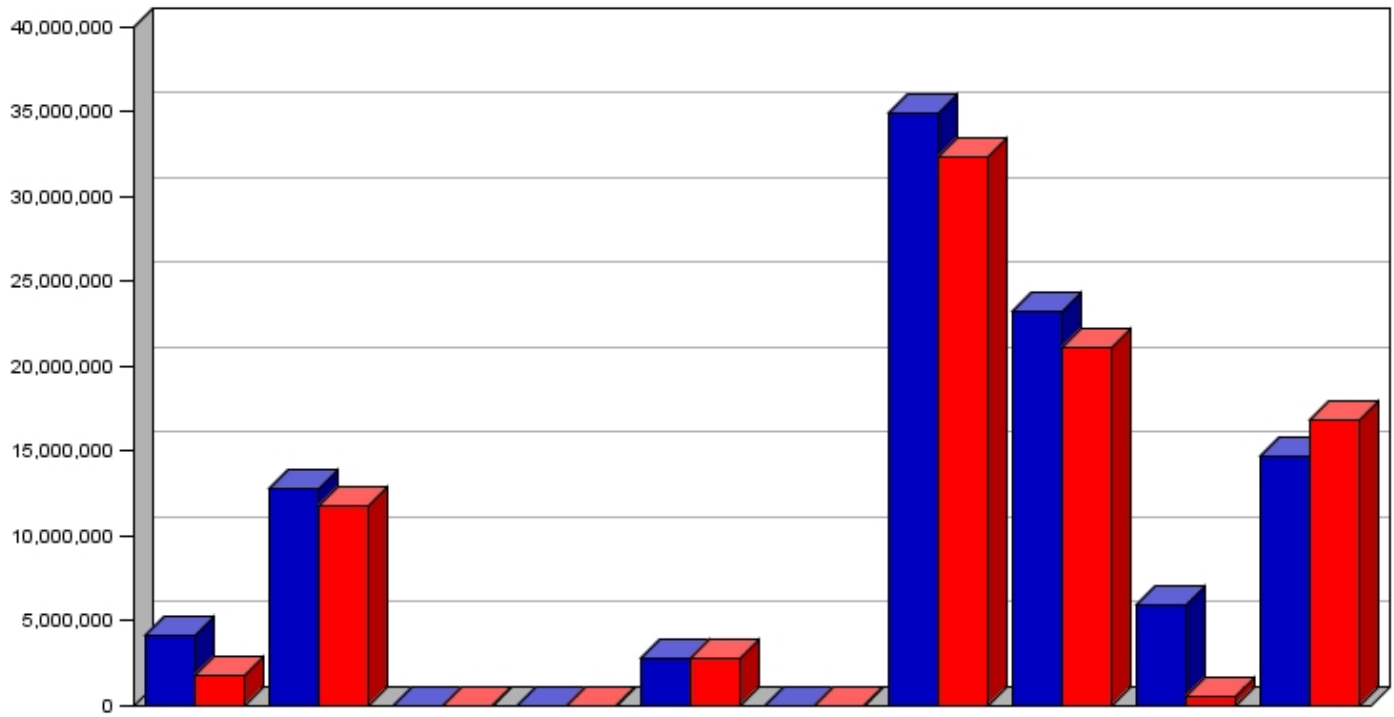


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 10,180,534                               | 1,865,265                       | 502,133  | 0               | 4,100                                 | 0                             | 20,918      | 0            | 0                    | 0                    |
| Total Projected Expenses | 10,180,534                               | 1,865,265                       | 502,133  | 0               | 3,464                                 | 0                             | 20,918      | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget  | YTD Actual         | Projected Expenses  | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|---------------------|--------------------|---------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$10,180,534        | \$1,959,716        | \$8,220,818         | \$10,180,534             | \$0           | 0.00%        |
| Purchased / Contracted Services          | \$1,865,265         | \$445,681          | \$1,419,584         | \$1,865,265              | \$0           | 0.00%        |
| Supplies                                 | \$502,133           | \$59,421           | \$442,713           | \$502,133                | \$0           | 0.00%        |
| Capital Outlays                          | \$0                 | \$0                | \$0                 | \$0                      | \$0           | 0.00%        |
| Interfund / Interdepartmental Charges    | \$4,100             | \$796              | \$2,667             | \$3,464                  | \$636         | 15.52%       |
| Depreciation And Amortization            | \$0                 | \$0                | \$0                 | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$20,918            | \$3,010            | \$17,908            | \$20,918                 | \$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>\$12,572,950</b> | <b>\$2,468,625</b> | <b>\$10,103,689</b> | <b>\$12,572,314</b>      | <b>\$636</b>  | <b>0.01%</b> |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, there were 33 vacant positions. Projected to spend within budget. |
| Purchased / Contracted Services          | Projected to spend within budget.   |
| Supplies                                 | Projected to spend within budget.   |
| Capital Outlays                          | N/A   |
| Interfund / Interdepartmental Charges    | Projected surplus due to motor fuel expenses less 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                     | N/A   |

General Fund, Non-Departmental

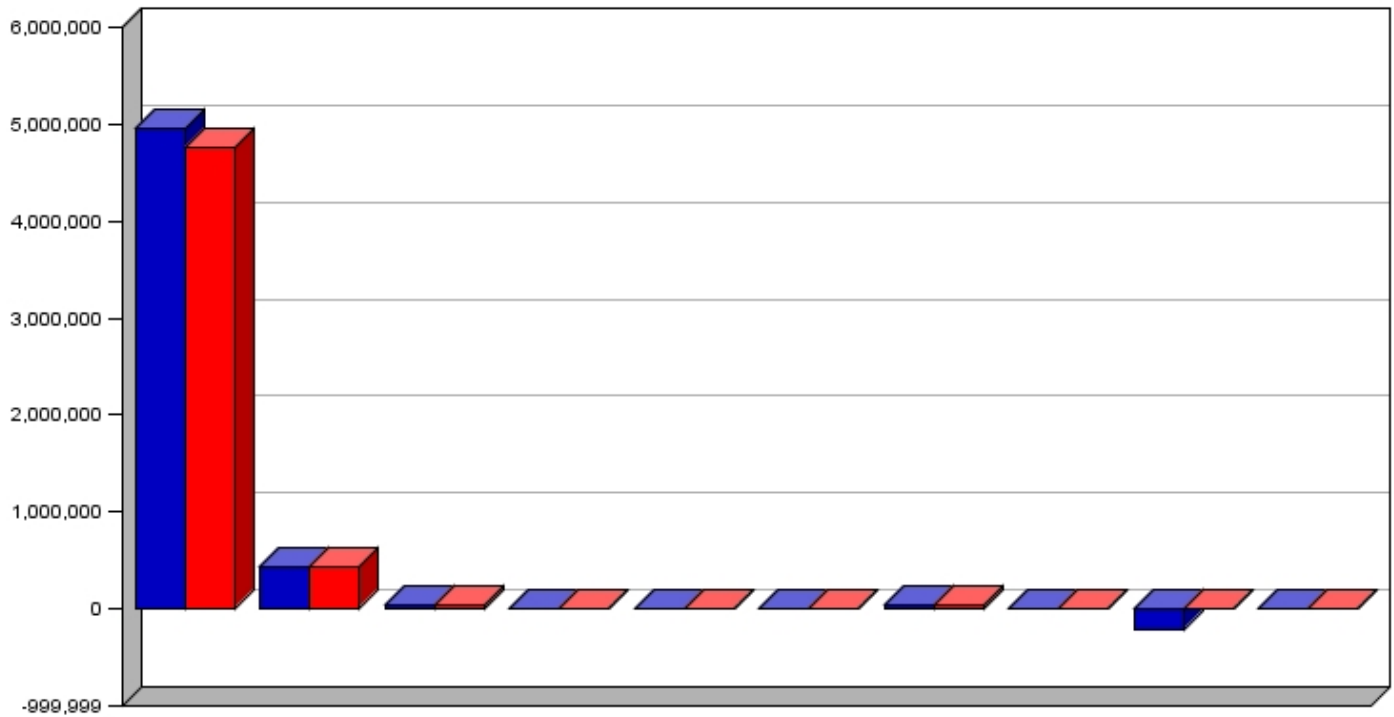


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 4,125,521                                | 12,779,463                      | 5,682    | 0               | 2,814,958                             | 0                             | 34,983,995  | 23,218,502   | 5,920,470            | 14,695,135           |
| Total Projected Expenses | 1,798,333                                | 11,816,211                      | 5,682    | 0               | 2,814,958                             | 0                             | 32,363,368  | 21,093,280   | 533,909              | 16,820,357           |

| Account                                  | FY15 Funded Budget | YTD Actual   | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|--------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$4,125,521        | \$121,083    | \$1,677,250        | \$1,798,333              | \$2,327,188   | 56.41%       |
| Purchased / Contracted Services          | \$12,779,463       | \$7,664,606  | \$4,151,605        | \$11,816,211             | \$963,252     | 7.54%        |
| Supplies                                 | \$5,682            | \$0          | \$5,682            | \$5,682                  | \$0           | 0.00%        |
| Capital Outlays                          | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Interfund / Interdepartmental Charges    | \$2,814,958        | \$0          | \$2,814,958        | \$2,814,958              | \$0           | 0.00%        |
| Depreciation And Amortization            | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$34,983,995       | \$6,614,527  | \$25,748,841       | \$32,363,368             | \$2,620,628   | 7.49%        |
| Debt Service                             | \$23,218,502       | \$2,622,421  | \$18,470,859       | \$21,093,280             | \$2,125,222   | 9.15%        |
| Conversion / Summary                     | \$5,920,470        | \$0          | \$533,909          | \$533,909                | \$5,386,561   | 90.98%       |
| Other Financing Uses                     | \$14,695,135       | \$1,062,610  | \$15,757,747       | \$16,820,357             | (\$2,125,222) | (14.46%)     |
| Expenses                                 | \$98,543,726       | \$18,085,247 | \$69,160,851       | \$87,246,098             | \$11,297,628  | 11.46%       |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | Variance due to savings of \$2.3MM for Workers' Compensation and \$24K for Unemployment less than anticipated.                   |
| Purchased / Contracted Services          | Savings due to less expenses related to Insurance expense of \$600K and \$300K related to Indirect Cost Audit fees.              |
| Supplies                                 | This line include supplies budgeted for Keep Atlanta Beautiful.  |
| Capital Outlays                          | N/A  |
| Interfund / Interdepartmental Charges    | This is the motor and fuel amount transferred to subsidize the Fleet Fund.   |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | Variance is mainly due to \$1.9MM for Council Carryforward and \$980K for OPEB (Other Post Employee Benefits).                   |
| Debt Service                             | Variance is due to Public Safety's debt that is being paid from Other Financing Uses line item.                                  |
| Conversion / Summary                     | Variance of \$5.4MM is due to Reserves and snow and ice equipment of \$534K per Ordinance #1401098.                              |
| Other Financing Uses                     | Variance for Operating Transfer of \$2.1MM for Public Safety Annex debt that was originally budgeted in Debt Services line item. |

General Fund, Department Of Human Resources



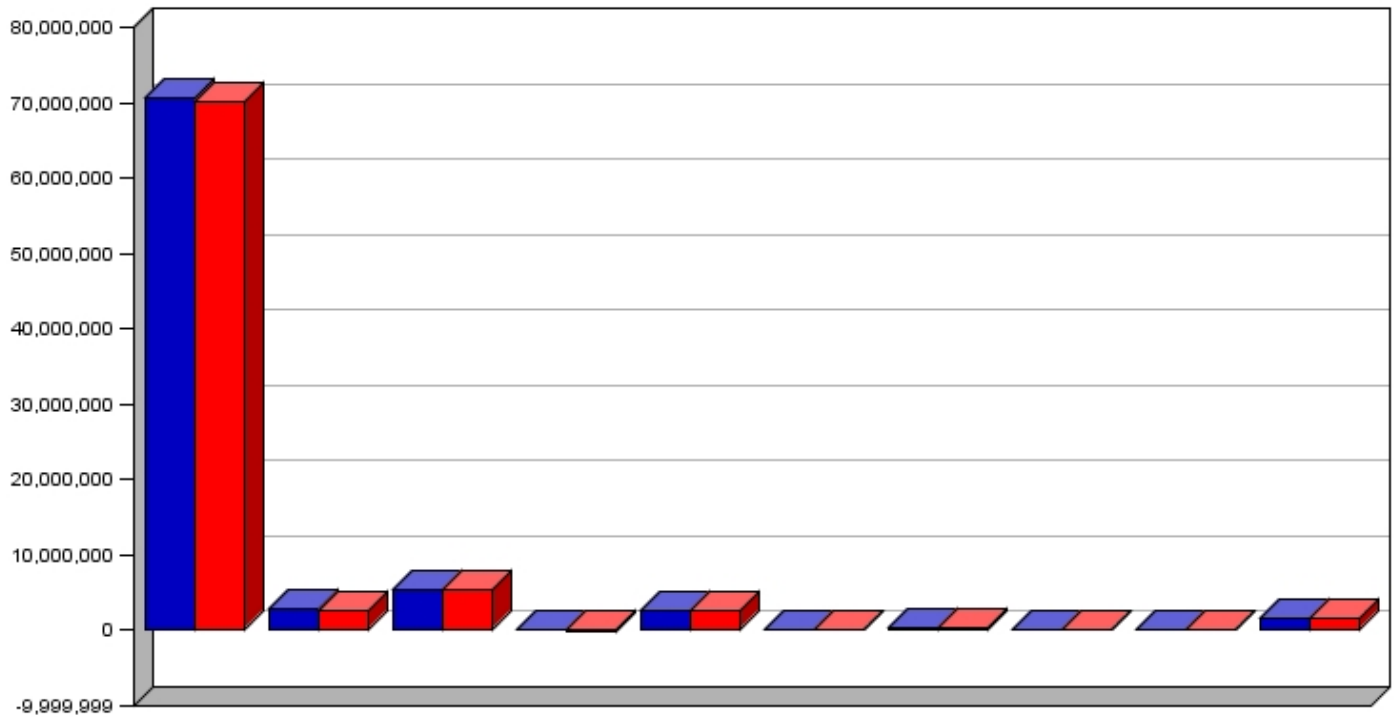
|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 4,963,076                                | 434,093                         | 45,196   | 0               | 1,896                                 | 0                             | 48,653      | 0            | (215,745)            | 0                    |
| Total Projected Expenses | 4,756,907                                | 438,036                         | 36,414   | 0               | 4,006                                 | 0                             | 43,807      | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual  | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|-------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$4,963,076        | \$1,036,618 | \$3,720,289        | \$4,756,907              | \$206,169     | 4.15%        |
| Purchased / Contracted Services          | \$434,093          | \$29,799    | \$408,237          | \$438,036                | (\$3,943)     | (0.91%)      |
| Supplies                                 | \$45,196           | \$4,490     | \$31,924           | \$36,414                 | \$8,782       | 19.43%       |
| Capital Outlays                          | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Interfund / Interdepartmental Charges    | \$1,896            | \$2,110     | \$1,896            | \$4,006                  | (\$2,110)     | (111.31%)    |
| Depreciation And Amortization            | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$48,653           | \$7,911     | \$35,896           | \$43,807                 | \$4,846       | 9.96%        |
| Debt Service                             | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Conversion / Summary                     | (\$215,745)        | \$0         | \$0                | \$0                      | (\$215,745)   | (100.00%)    |
| Other Financing Uses                     | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Expenses                                 | \$5,277,169        | \$1,080,928 | \$4,198,242        | \$5,279,170              | (\$2,001)     | (0.04%)      |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Human Resources had 11 vacant positions.                                |
| Purchased / Contracted Services          | Increase due to anticipated future contracted services for employee background checks and court reporting services. |
| Supplies                                 | Decrease due to spending less than anticipated.   |
| Capital Outlays                          | N/A   |
| Interfund / Interdepartmental Charges    | Increase due to more than anticipated costs associated with motor equipment fuel and repairs.                       |
| Depreciation And Amortization            | N/A   |
| Other Costs                              | Decrease due to less than anticipated Compensation Board Hearings.  |
| Debt Service                             | N/A   |
| Conversion / Summary                     | Funding reduction requirement.  |
| Other Financing Uses                     | N/A   |



General Fund, Department Of Fire Services

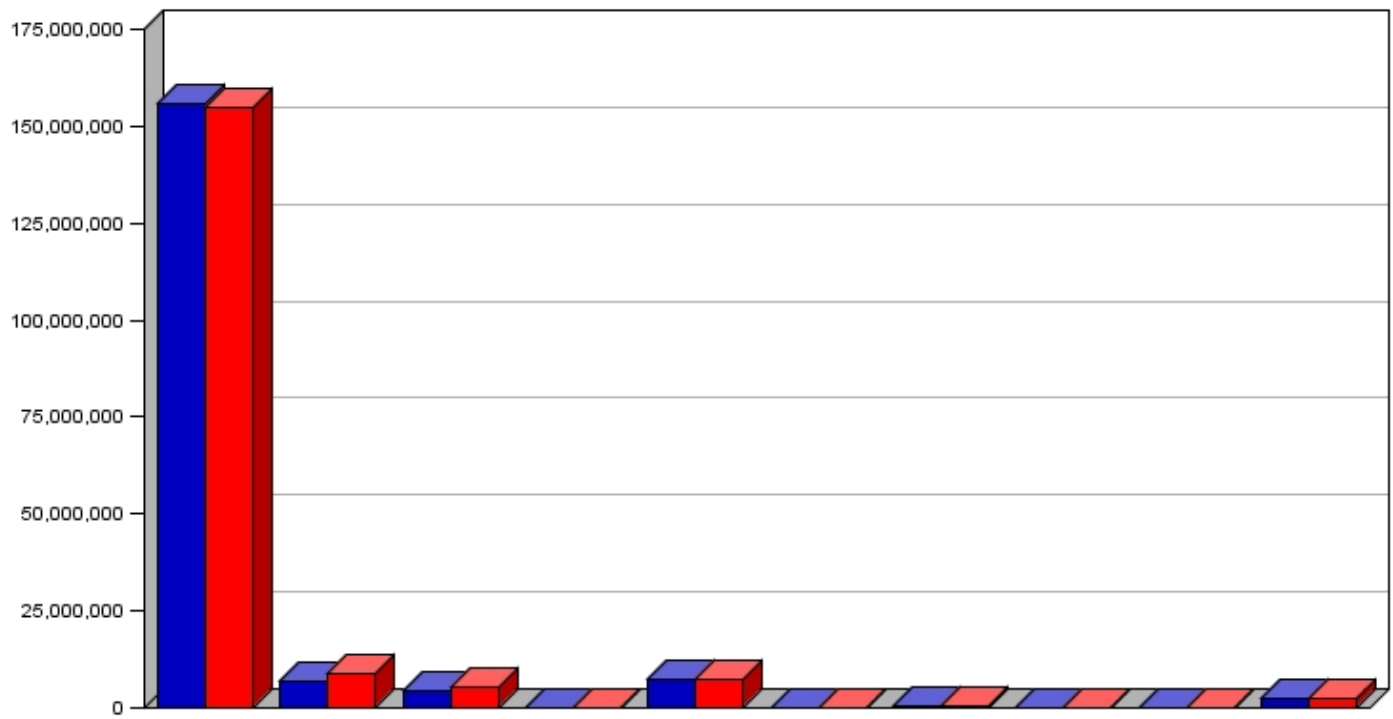


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies  | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|-----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 70,669,914                               | 2,977,928                       | 5,320,333 | 71,865          | 2,684,183                             | 0                             | 252,000     | 0            | 0                    | 1,712,722            |
| Total Projected Expenses | 70,234,914                               | 2,689,600                       | 5,303,014 | (114,680)       | 2,715,815                             | 0                             | 252,000     | 0            | 0                    | 1,712,722            |

| Account                                  | FY15 Funded Budget | YTD Actual   | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|--------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$70,669,914       | \$18,273,052 | \$51,961,863       | \$70,234,914             | \$435,000     | 0.62%        |
| Purchased / Contracted Services          | \$2,977,928        | \$404,663    | \$2,284,937        | \$2,689,600              | \$288,328     | 9.68%        |
| Supplies                                 | \$5,320,333        | \$380,160    | \$4,922,854        | \$5,303,014              | \$17,319      | 0.33%        |
| Capital Outlays                          | \$71,865           | (\$186,407)  | \$71,728           | (\$114,680)              | \$186,545     | 259.58%      |
| Interfund / Interdepartmental Charges    | \$2,684,183        | \$739,219    | \$1,976,596        | \$2,715,815              | (\$31,632)    | (1.18%)      |
| Depreciation And Amortization            | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$252,000          | (\$1,515)    | \$253,515          | \$252,000                | \$0           | 0.00%        |
| Debt Service                             | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Conversion / Summary                     | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Other Financing Uses                     | \$1,712,722        | \$0          | \$1,712,722        | \$1,712,722              | \$0           | 0.00%        |
| Expenses                                 | \$83,688,945       | \$19,609,172 | \$63,184,214       | \$82,793,386             | \$895,559     | 1.07%        |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, there were a total of 58 vacant positions; 10 Civilian and 48 Sworn. Projected surplus due to current vacancies. |
| Purchased / Contracted Services          | Projected surplus due to contract services and equipment repairs less than anticipated.  |
| Supplies                                 | Projected surplus due to station, building, and EMS medical supplies less than anticipated.  |
| Capital Outlays                          | Projected surplus due to timing of various equipment and fleet purchases.  |
| Interfund / Interdepartmental Charges    | Projected deficit due to motor fuel expenses higher than anticipated.  |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | Projected to spend within budget. This line includes MOU payment to Fulton County.   |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | Projected to spend within budget. This line contains funds for GMA lease payments.   |

General Fund, Department Of Police Services

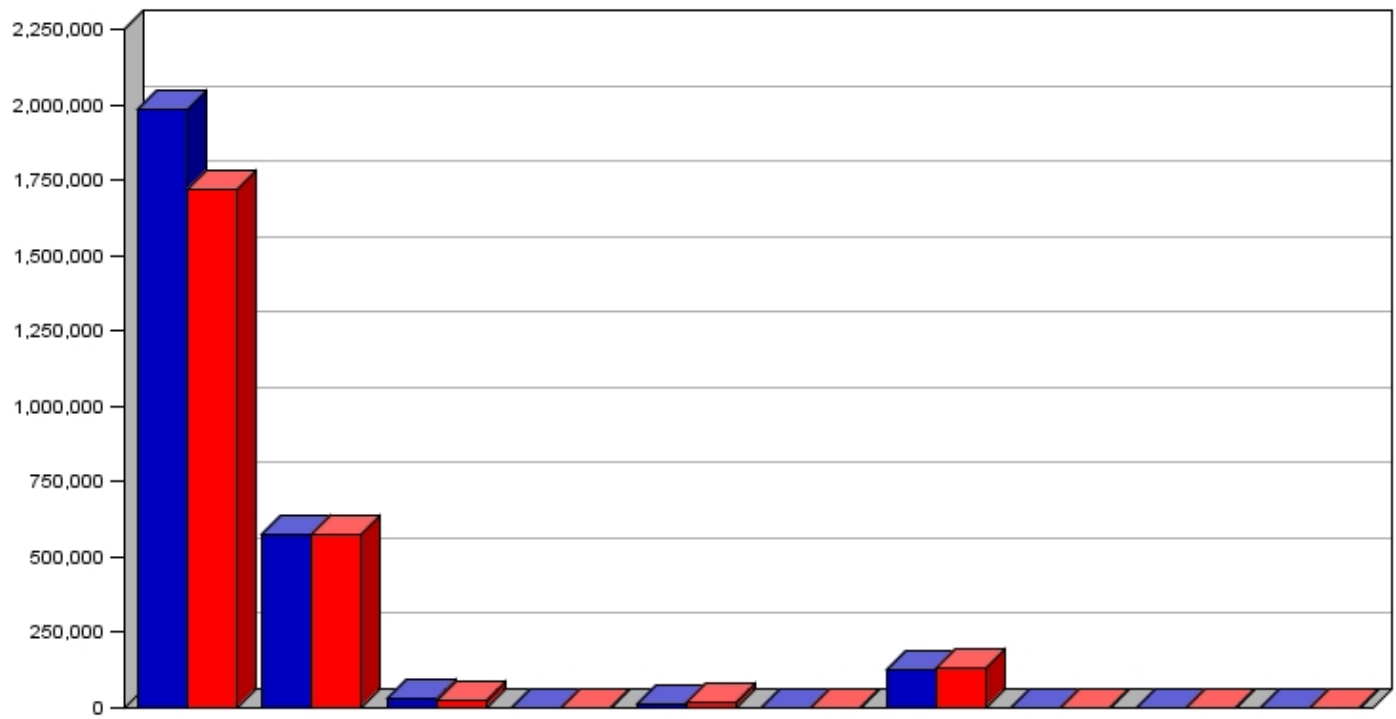


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies  | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|-----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 155,997,229                              | 6,844,616                       | 4,659,351 | 4,333           | 7,452,680                             | 0                             | 604,465     | 0            | 0                    | 2,311,801            |
| Total Projected Expenses | 155,089,842                              | 9,056,212                       | 5,261,953 | 0               | 7,463,518                             | 0                             | 604,465     | 0            | 0                    | 2,311,801            |

| Account                                  | FY15 Funded Budget | YTD Actual   | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|--------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$155,997,229      | \$38,415,142 | \$116,674,700      | \$155,089,842            | \$907,387     | 0.58%        |
| Purchased / Contracted Services          | \$6,844,616        | \$1,220,750  | \$7,835,463        | \$9,056,212              | (\$2,211,596) | (32.31%)     |
| Supplies                                 | \$4,659,351        | \$666,204    | \$4,595,749        | \$5,261,953              | (\$602,602)   | (12.93%)     |
| Capital Outlays                          | \$4,333            | \$0          | \$0                | \$0                      | \$4,333       | 100.00%      |
| Interfund / Interdepartmental Charges    | \$7,452,680        | \$1,927,848  | \$5,535,670        | \$7,463,518              | (\$10,838)    | (0.15%)      |
| Depreciation And Amortization            | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$604,465          | \$3,175      | \$601,290          | \$604,465                | \$0           | 0.00%        |
| Debt Service                             | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Conversion / Summary                     | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Other Financing Uses                     | \$2,311,801        | \$0          | \$2,311,801        | \$2,311,801              | \$0           | 0.00%        |
| Expenses                                 | \$177,874,475      | \$42,233,119 | \$137,554,673      | \$179,787,793            | (\$1,913,318) | (1.08%)      |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, Atlanta Police Department had 41 civilian and 35 sworn vacant positions.   |
| Purchased / Contracted Services          | Deficit due to an additional \$1.1MM demolition expenses and \$1.1MM for Zone 2 Lease for the Office of Professional Standards and training more than anticipated. |
| Supplies                                 | Deficit due to \$500K for uniforms and \$103K for supplies more than anticipated.  |
| Capital Outlays                          | N/A  |
| Interfund / Interdepartmental Charges    | Deficit due to motor and fuel charges higher than anticipated.   |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | This line item is for grant match expenses.  |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | This line item is for GMA lease payment for \$1.8MM and \$500K for 2012 COPS Hiring grant match, which is active until May 2015.                                   |

General Fund, Dept Of Planning & Community Development

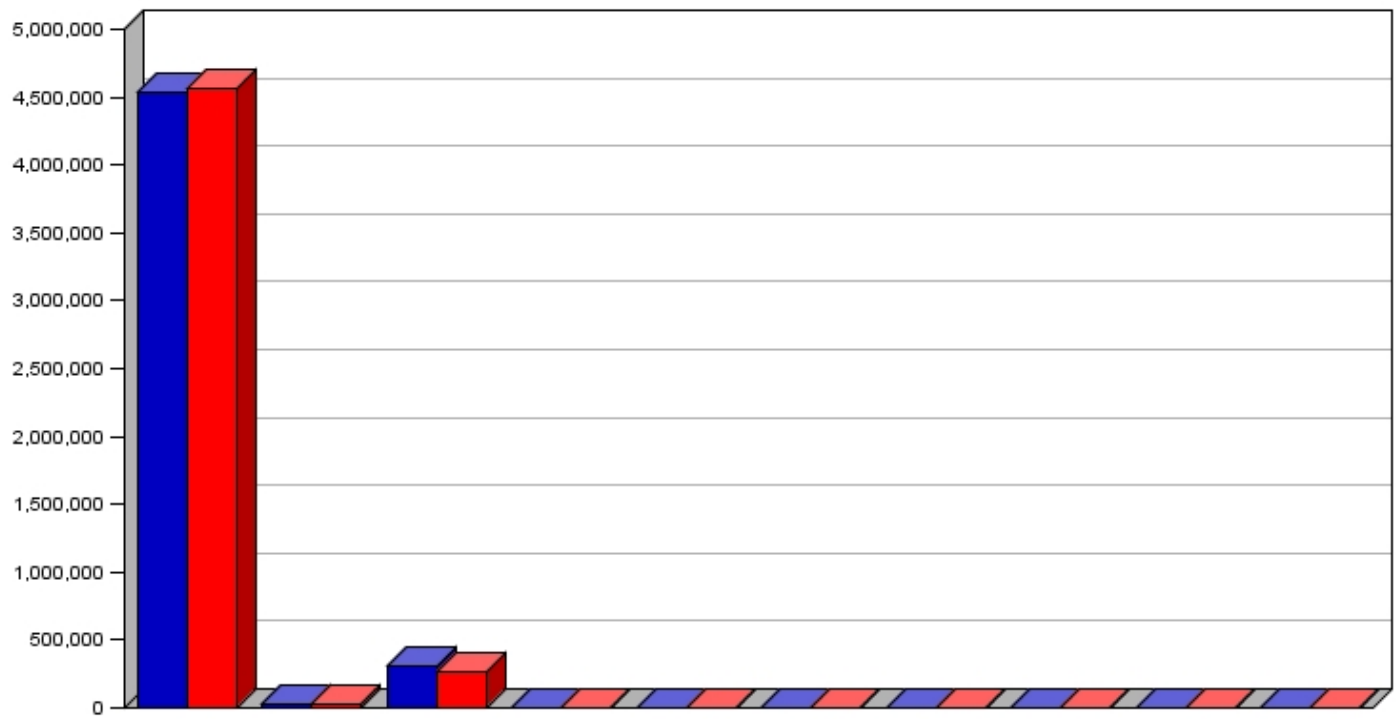


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 1,983,631                                | 572,770                         | 33,758   | 0               | 12,611                                | 0                             | 126,784     | 0            | 0                    | 0                    |
| Total Projected Expenses | 1,716,049                                | 578,117                         | 27,575   | 0               | 16,288                                | 0                             | 131,538     | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$1,983,631        | \$368,742  | \$1,347,307        | \$1,716,049              | \$267,582     | 13.49%       |
| Purchased / Contracted Services          | \$572,770          | \$31,922   | \$546,195          | \$578,117                | (\$5,347)     | (0.93%)      |
| Supplies                                 | \$33,758           | \$5,987    | \$21,588           | \$27,575                 | \$6,183       | 18.32%       |
| Capital Outlays                          | \$0                | \$0        | \$0                | \$0                      | \$0           | 0.00%        |
| Interfund / Interdepartmental Charges    | \$12,611           | \$5,945    | \$10,343           | \$16,288                 | (\$3,677)     | (29.16%)     |
| Depreciation And Amortization            | \$0                | \$0        | \$0                | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$126,784          | \$11,385   | \$120,153          | \$131,538                | (\$4,754)     | (3.75%)      |
| 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                                 | \$2,729,554        | \$423,981  | \$2,045,586        | \$2,469,567              | \$259,987     | 9.52%        |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Planning and Community Development had three vacant positions. |
| Purchased / Contracted Services          | Deficit due to consulting, training, and wireless services greater than anticipated.                       |
| Supplies                                 | Variance due to supplies less than anticipated.  |
| Capital Outlays                          | N/A  |
| Interfund / Interdepartmental Charges    | Variance is due to motor, fuel and repairs higher than anticipated.  |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | Variance mainly due to Compensation Board Members expenses higher than anticipated.                        |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | N/A  |

General Fund, Department Of The Solicitor

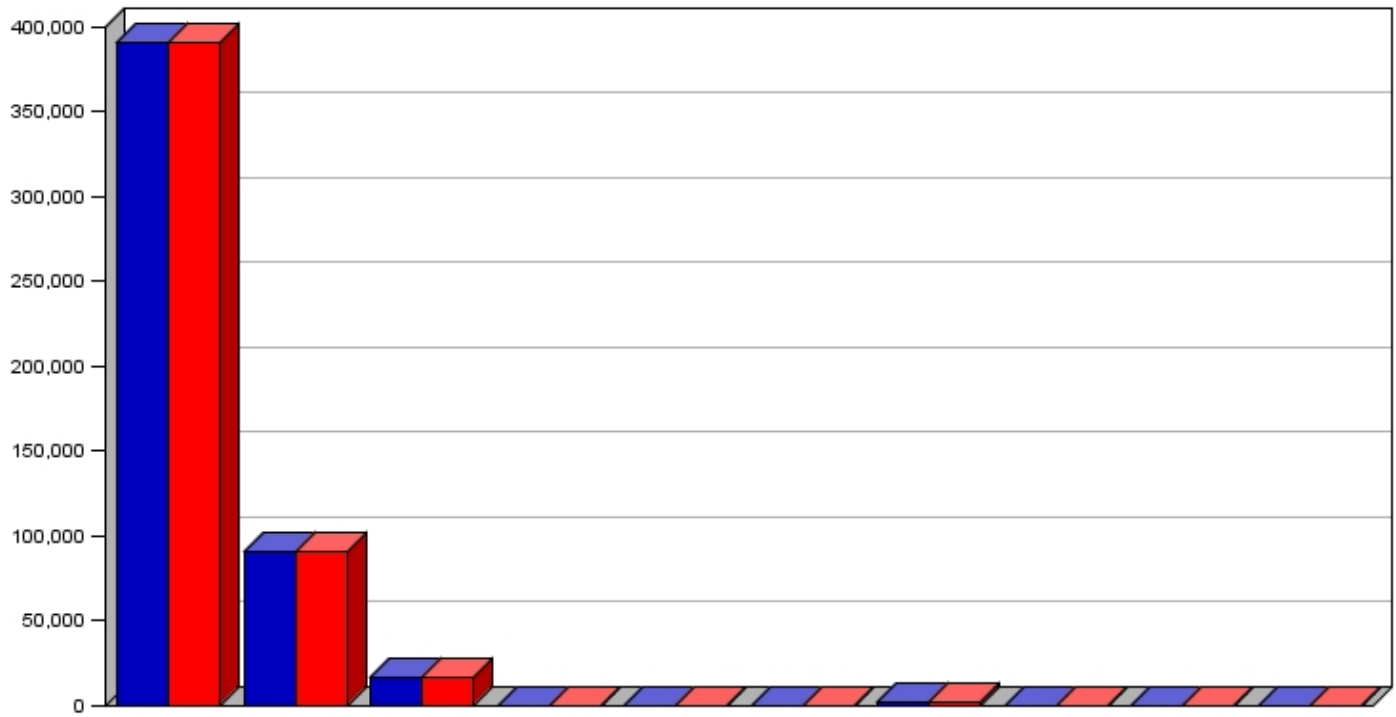


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 4,539,340                                | 26,242                          | 310,068  | 0               | 3,385                                 | 0                             | 0           | 0            | 0                    | 0                    |
| Total Projected Expenses | 4,557,780                                | 27,187                          | 266,198  | 0               | 3,765                                 | 0                             | 0           | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual  | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|-------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$4,539,340        | \$1,016,830 | \$3,540,949        | \$4,557,780              | (\$18,440)    | (0.41%)      |
| Purchased / Contracted Services          | \$26,242           | \$5,253     | \$21,934           | \$27,187                 | (\$945)       | (3.60%)      |
| Supplies                                 | \$310,068          | \$26,811    | \$239,387          | \$266,198                | \$43,870      | 14.15%       |
| Capital Outlays                          | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Interfund / Interdepartmental Charges    | \$3,385            | \$1,387     | \$2,379            | \$3,765                  | (\$380)       | (11.24%)     |
| 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                                 | \$4,879,035        | \$1,050,281 | \$3,804,648        | \$4,854,930              | \$24,105      | 0.49%        |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, there were 12 vacant positions. Projected deficit is due to anticipated extra help costs related to the new court schedule. |
| Purchased / Contracted Services          | Projected deficit due to postage costs and additional bar dues not anticipated in FY15 budget.  |
| Supplies                                 | Projected surplus due to anticipated supply purchases less than anticipated.  |
| Capital Outlays                          | N/A   |
| Interfund / Interdepartmental Charges    | Projected deficit due to motor fuel expenses higher 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

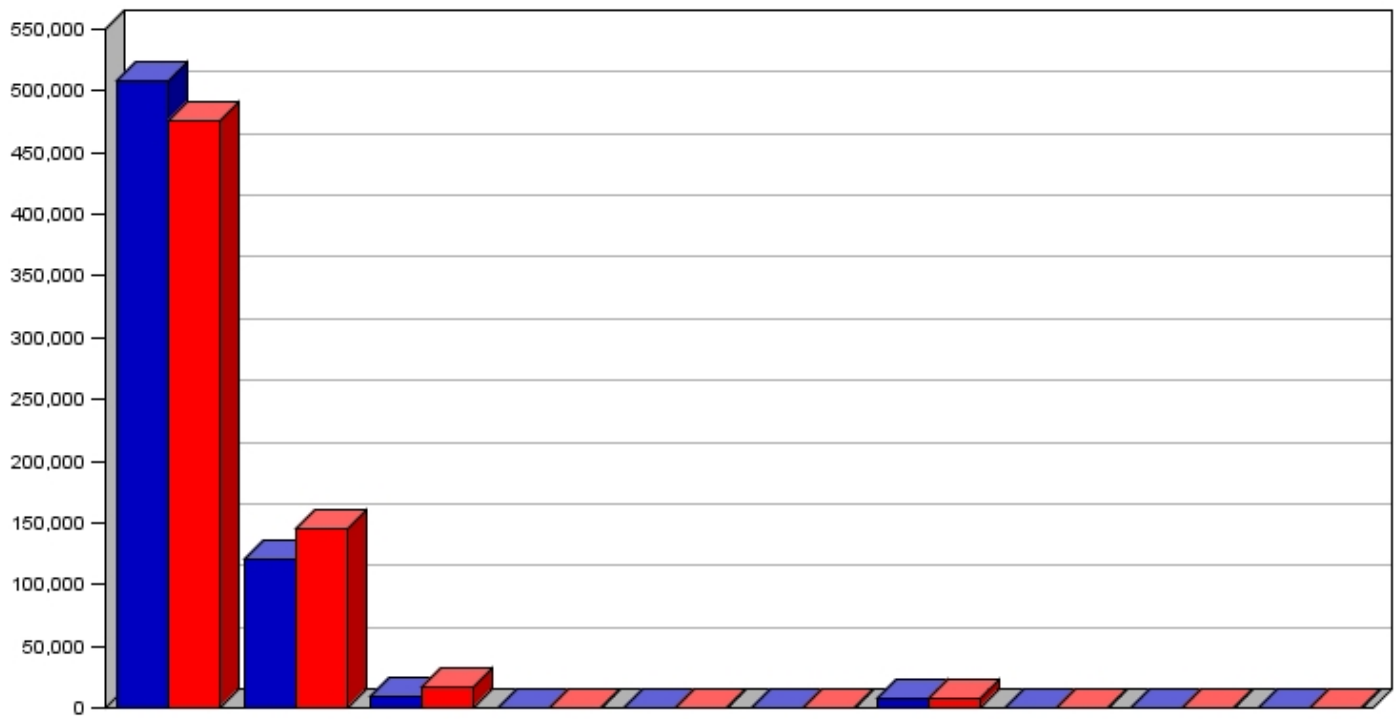


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 390,482                                  | 91,304                          | 16,850   | 0               | 0                                     | 0                             | 2,000       | 0            | 0                    | 0                    |
| Total Projected Expenses | 391,524                                  | 91,303                          | 16,850   | 0               | 0                                     | 0                             | 2,000       | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$390,482          | \$95,230   | \$296,294          | \$391,524                | (\$1,042)     | (0.27%)      |
| Purchased / Contracted Services          | \$91,304           | \$23,930   | \$67,373           | \$91,303                 | \$1           | 0.00%        |
| Supplies                                 | \$16,850           | \$836      | \$16,014           | \$16,850                 | \$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                              | \$2,000            | \$0        | \$2,000            | \$2,000                  | \$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                                 | \$500,636          | \$119,996  | \$381,681          | \$501,677                | (\$1,041)     | (0.21%)      |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Ethics Office had no vacant positions. Increase due to salary adjustment and benefit increases. |
| Purchased / Contracted Services          | Spending within budget.   |
| Supplies                                 | Spending within budget.   |
| Capital Outlays                          | N/A   |
| Interfund / Interdepartmental Charges    | N/A   |
| Depreciation And Amortization            | N/A   |
| Other Costs                              | Spending within budget.   |
| Debt Service                             | N/A   |
| Conversion / Summary                     | N/A   |
| Other Financing Uses                     | N/A   |

General Fund, Atlanta Citizens Review Board

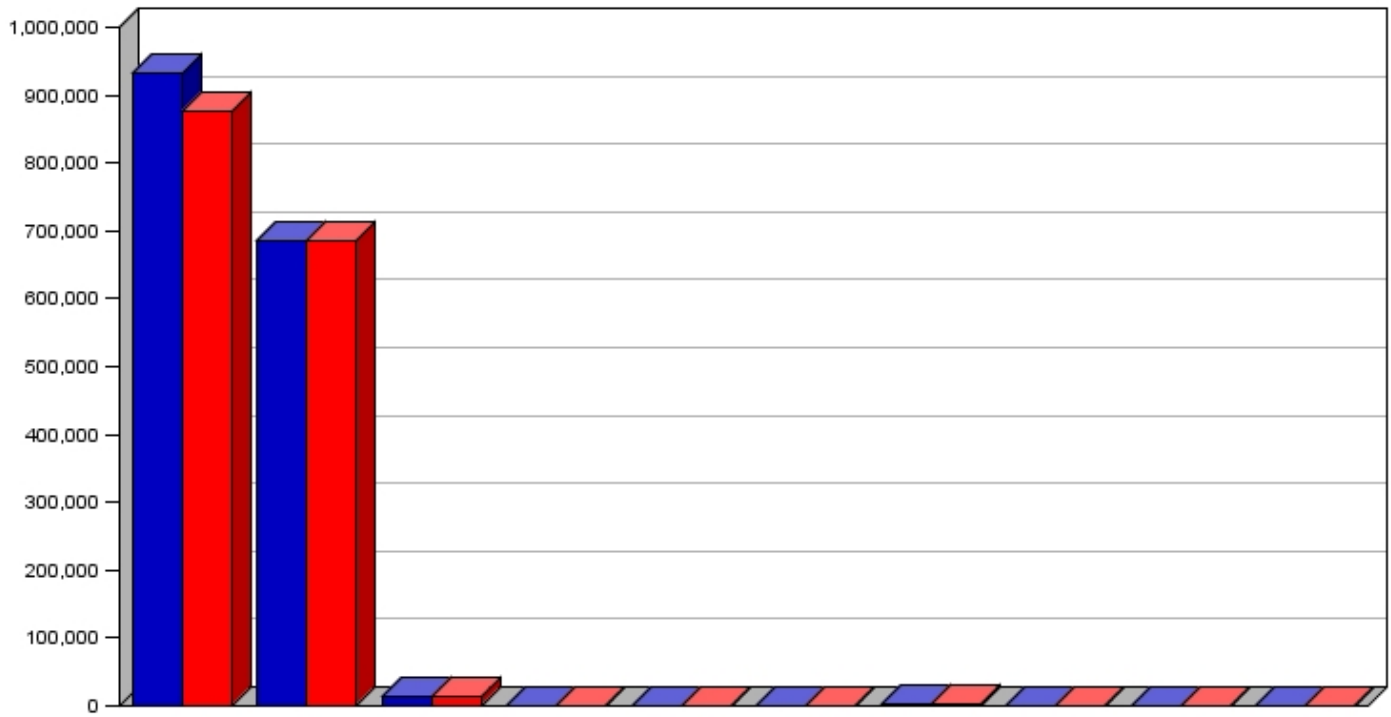


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 508,553                                  | 120,025                         | 9,288    | 0               | 0                                     | 0                             | 7,933       | 0            | 0                    | 0                    |
| Total Projected Expenses | 476,225                                  | 145,300                         | 16,474   | 0               | 0                                     | 0                             | 7,933       | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$508,553          | \$92,839   | \$383,386          | \$476,225                | \$32,328      | 6.36%        |
| Purchased / Contracted Services          | \$120,025          | \$31,216   | \$114,085          | \$145,300                | (\$25,275)    | (21.06%)     |
| Supplies                                 | \$9,288            | \$3,530    | \$12,944           | \$16,474                 | (\$7,186)     | (77.37%)     |
| 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            | \$4,336    | \$3,597            | \$7,933                  | \$0           | 0.01%        |
| 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                                 | \$645,799          | \$131,921  | \$514,011          | \$645,932                | (\$133)       | (0.02%)      |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, Atlanta Citizens Review Board had two vacant positions. Projected surplus due to current vacancies. |
| Purchased / Contracted Services          | Deficit due to increase in printing large amounts of printed materials and brochures needed for community activities.         |
| Supplies                                 | Deficit due to increase in supplies for outreach activities.  |
| Capital Outlays                          | N/A   |
| Interfund / Interdepartmental Charges    | N/A   |
| Depreciation And Amortization            | N/A   |
| Other Costs                              | This line represents expenses for Board Members.  |
| Debt Service                             | N/A   |
| Conversion / Summary                     | N/A   |
| Other Financing Uses                     | N/A   |

General Fund, Department Of Audit

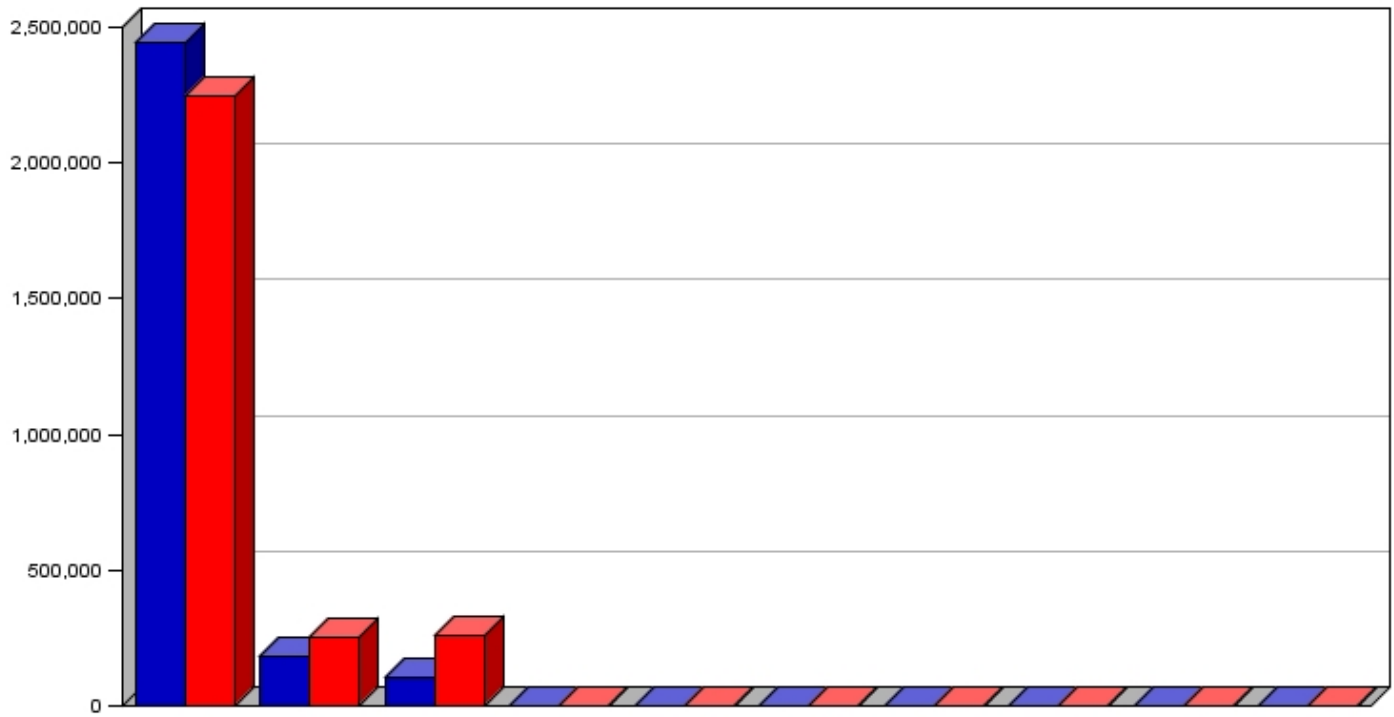


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 932,074                                  | 685,832                         | 13,692   | 0               | 0                                     | 0                             | 2,800       | 0            | 0                    | 0                    |
| Total Projected Expenses | 877,795                                  | 685,832                         | 13,692   | 0               | 0                                     | 0                             | 2,414       | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual       | Projected Expenses | Total Projected Expenses | Variance (\$)   | Variance (%) |
|--|--------------------|------------------|--------------------|--------------------------|-----------------|--------------|
| Personnel Services And Employee Benefits | \$932,074          | \$186,059        | \$691,736          | \$877,795                | \$54,279        | 5.82%        |
| Purchased / Contracted Services          | \$685,832          | \$64,887         | \$620,945          | \$685,832                | \$0             | 0.00%        |
| Supplies                                 | \$13,692           | \$403            | \$13,289           | \$13,692                 | \$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                              | \$2,800            | \$378            | \$2,037            | \$2,414                  | \$386           | 13.78%       |
| 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>\$1,634,398</b> | <b>\$251,727</b> | <b>\$1,328,006</b> | <b>\$1,579,733</b>       | <b>\$54,665</b> | <b>3.34%</b> |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014 The City Auditor's Office had 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                              | Decrease due to less than anticipated expense for audit committee members.     |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | N/A  |

General Fund, Department Of Public Defender



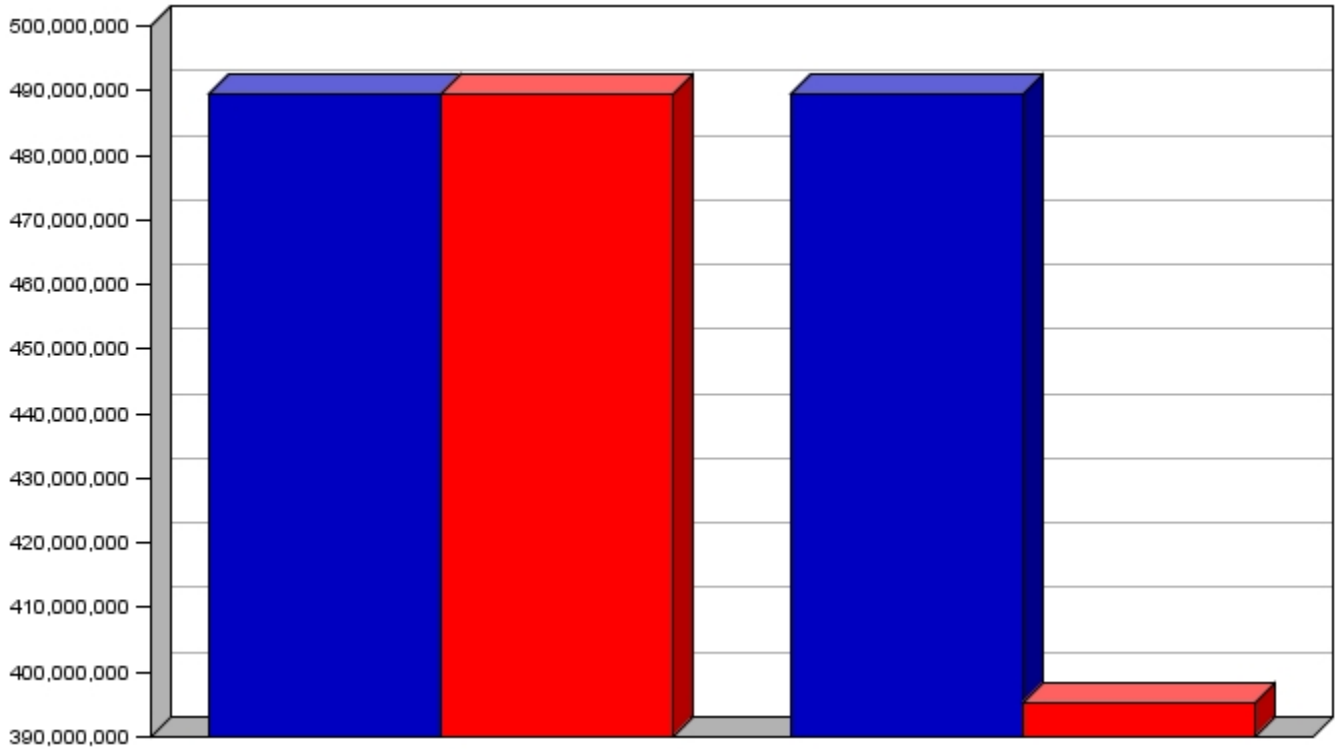
|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 2,442,924                                | 183,297                         | 104,071  | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |
| Total Projected Expenses | 2,245,166                                | 253,887                         | 262,652  | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual       | Projected Expenses | Total Projected Expenses | Variance (\$)     | Variance (%)   |
|--|--------------------|------------------|--------------------|--------------------------|-------------------|----------------|
| Personnel Services And Employee Benefits | \$2,442,924        | \$412,973        | \$1,832,193        | \$2,245,166              | \$197,758         | 8.10%          |
| Purchased / Contracted Services          | \$183,297          | \$52,984         | \$200,903          | \$253,887                | (\$70,590)        | (38.51%)       |
| Supplies                                 | \$104,071          | \$10,381         | \$252,272          | \$262,652                | (\$158,581)       | (152.38%)      |
| 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>\$2,730,292</b> | <b>\$476,338</b> | <b>\$2,285,367</b> | <b>\$2,761,705</b>       | <b>(\$31,413)</b> | <b>(1.15%)</b> |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, there were eight vacant positions. Projected surplus due to current vacancies. |
| Purchased / Contracted Services          | Projected deficit due to office move in January 2015.  |
| Supplies                                 | Projected deficit due to furniture purchases related to the office move in January 2015.                 |
| 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    |
|-------------------------|-------------|-------------|
| FY15 COA Funding Budget | 489,331,014 | 489,331,014 |
| FY15 Projection         | 489,331,014 | 395,273,503 |

| Account           | Actual<br>Y-T-D(Sep)<br>FY13 | Actual<br>Y-T-D(Sep)<br>FY14 | COA Funding<br>Budget<br>YearTotal<br>FY15 | Actual<br>Y-T-D(Sep)<br>FY15 | Projected<br>Expenses<br>YearTotal<br>FY15 | Variance (\$) | Variance (%) |
|-------------------|------------------------------|------------------------------|--|------------------------------|--|---------------|--------------|
| Revenues          | \$122,190,112                | \$131,858,585                | \$489,331,014                              | \$123,168,634                | \$489,331,014                              | \$0           | 0.00%        |
| Expenses          | \$83,605,353                 | \$91,011,702                 | \$489,331,014                              | \$87,240,814                 | \$395,273,503                              | \$94,057,511  | 19.22%       |
| Surplus (Deficit) | \$38,584,759                 | \$40,846,882                 | \$0  | \$35,927,820                 | \$94,057,511                               | \$94,057,511  | N/A          |

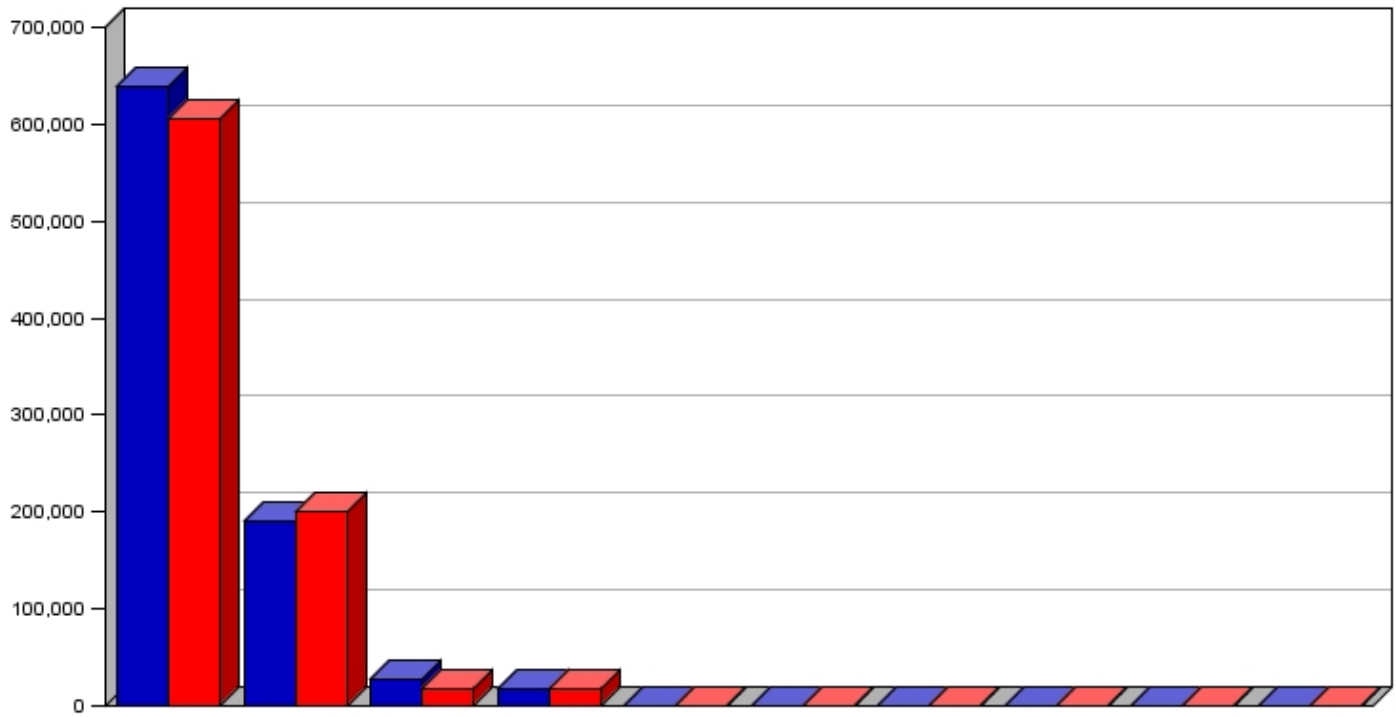
Major Revenue Variances:

As of September 30, 2014, the Department of Aviation anticipates to be on target.

Major Expenditure Variances:

Expenses are forecasted to be under budget at year end by \$93MM. This is due mainly to the reserve balance of \$89MM and \$4MM in personnel savings due to vacant positions.

Airport Revenue Fund, Executive Offices

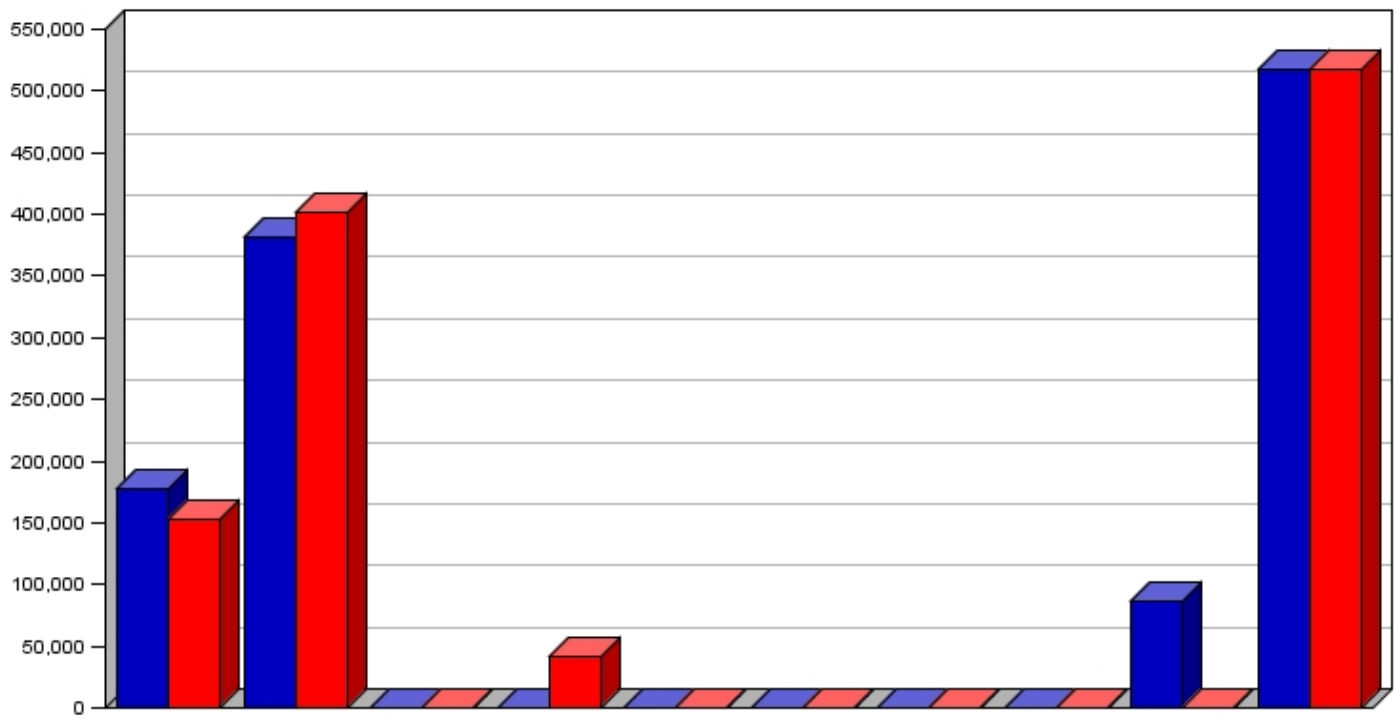


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 639,473                                  | 190,700                         | 27,800   | 17,500          | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |
| Total Projected Expenses | 605,280                                  | 200,682                         | 16,862   | 17,500          | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$639,473          | \$123,997  | \$481,283          | \$605,280                | \$34,193      | 5.35%        |
| Purchased / Contracted Services          | \$190,700          | \$15,467   | \$185,215          | \$200,682                | (\$9,982)     | (5.23%)      |
| Supplies                                 | \$27,800           | \$6,067    | \$10,795           | \$16,862                 | \$10,938      | 39.34%       |
| Capital Outlays                          | \$17,500           | \$0        | \$17,500           | \$17,500                 | \$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                                 | \$875,473          | \$145,531  | \$694,793          | \$840,325                | \$35,148      | 4.01%        |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, there were seven vacant positions split-funded. |
| Purchased / Contracted Services          | Variance due to professional/consulting services more than anticipated.   |
| Supplies                                 | Variance due to supplies less than anticipated.                           |
| Capital Outlays                          | Projected to spend within budget for anticipated capital outlay.          |
| 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

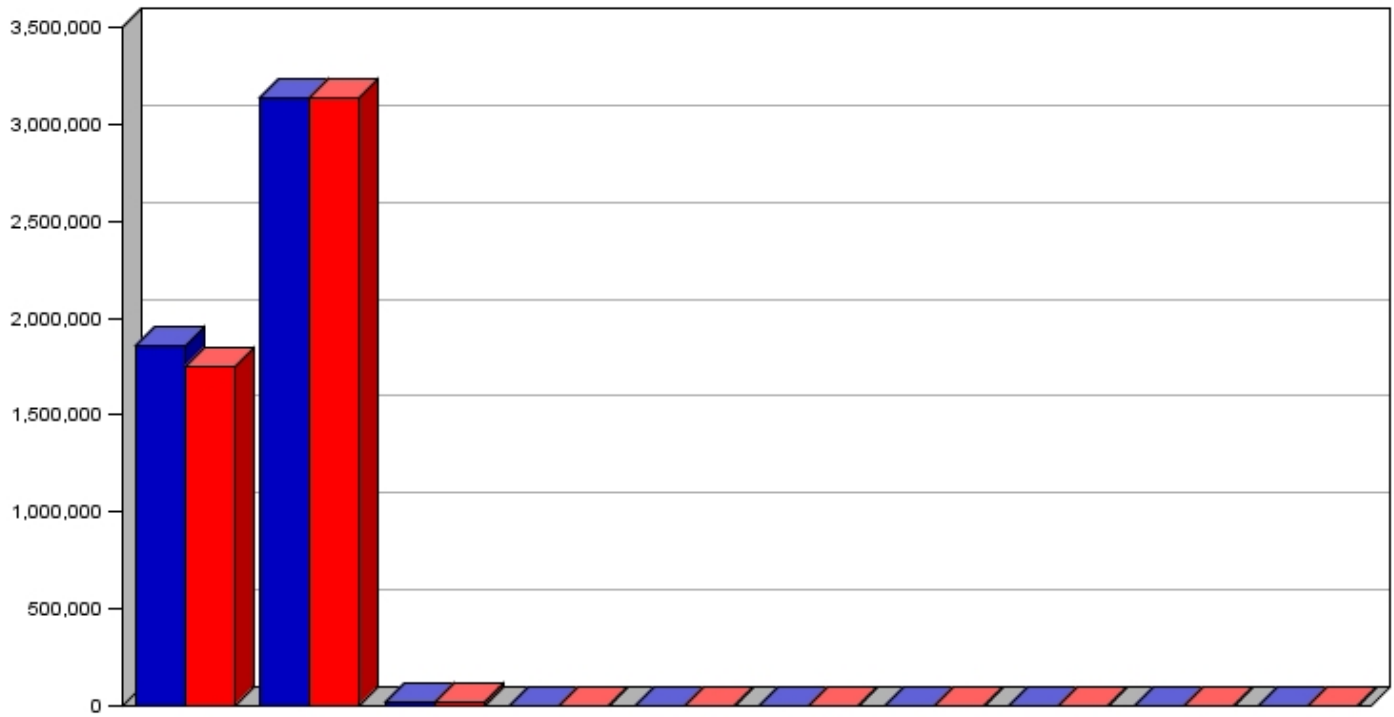


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 177,720                                  | 382,000                         | 0        | 0               | 0                                     | 0                             | 0           | 0            | 86,788               | 518,064              |
| Total Projected Expenses | 153,096                                  | 401,965                         | 0        | 41,002          | 0                                     | 0                             | 0           | 0            | 0                    | 518,064              |

| Account                                  | FY15 Funded Budget | YTD Actual       | Projected Expenses | Total Projected Expenses | Variance (\$)   | Variance (%) |
|--|--------------------|------------------|--------------------|--------------------------|-----------------|--------------|
| Personnel Services And Employee Benefits | \$177,720          | \$19,807         | \$133,289          | \$153,096                | \$24,624        | 13.86%       |
| Purchased / Contracted Services          | \$382,000          | \$93,925         | \$308,040          | \$401,965                | (\$19,965)      | (5.23%)      |
| Supplies                                 | \$0                | \$0              | \$0                | \$0                      | \$0             | 0.00%        |
| Capital Outlays                          | \$0                | \$0              | \$41,002           | \$41,002                 | (\$41,002)      | 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                     | \$86,788           | \$0              | \$0                | \$0                      | \$86,788        | 100.00%      |
| Other Financing Uses                     | \$518,064          | \$0              | \$518,064          | \$518,064                | \$0             | 0.00%        |
| <b>Expenses</b>                          | <b>\$1,164,572</b> | <b>\$113,732</b> | <b>\$1,000,395</b> | <b>\$1,114,127</b>       | <b>\$50,445</b> | <b>4.33%</b> |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, there were four split-funded vacant positions. Projected surplus due to current vacancies.                     |
| Purchased / Contracted Services          | Projected deficit due to expenses related to 311 call center project.  |
| Supplies                                 | N/A  |
| 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                     | This line represents funding for Oracle E-Business Suite upgrade and enhancements that will be transferred to the Capital Projects Fund. |

Airport Revenue Fund, Department Of Law

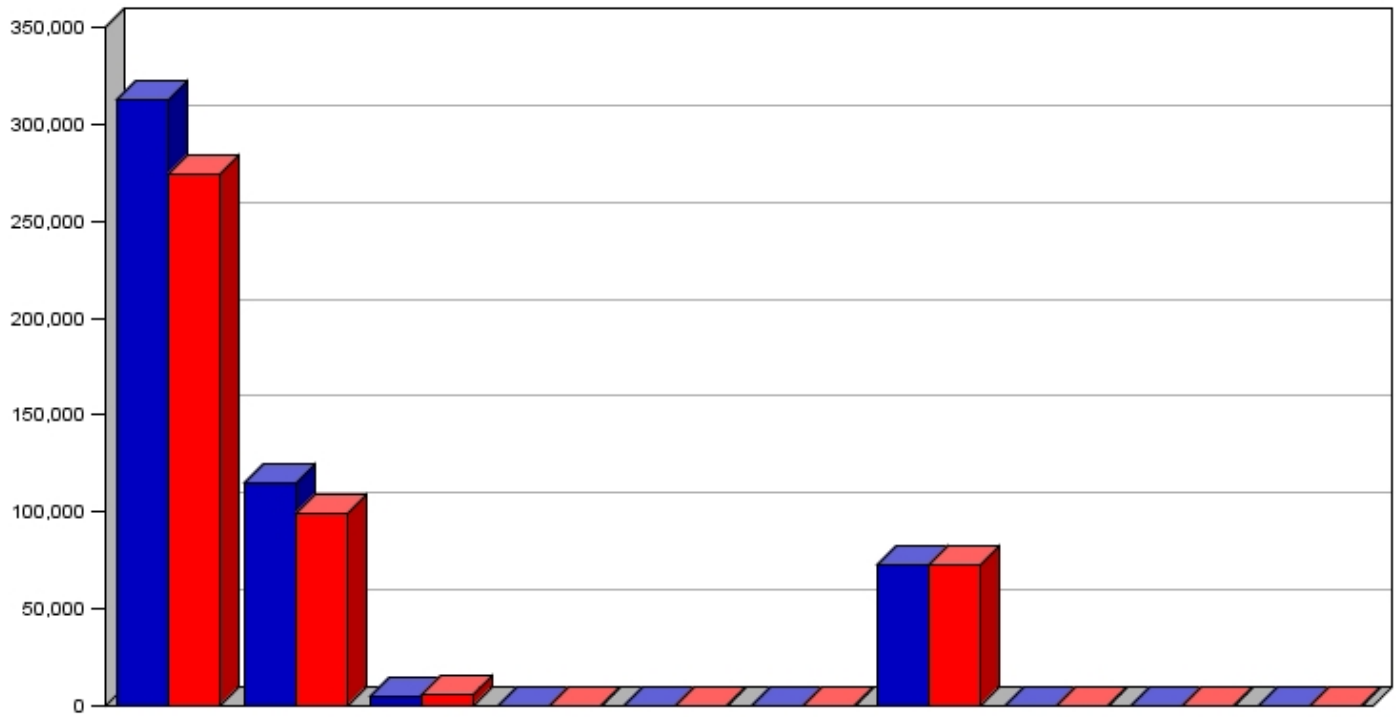


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 1,860,848                                | 3,136,010                       | 19,565   | 0               | 0                                     | 0                             | 2,500       | 0            | 0                    | 0                    |
| Total Projected Expenses | 1,746,631                                | 3,136,010                       | 19,565   | 0               | 0                                     | 0                             | 2,500       | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual  | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|-------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$1,860,848        | \$348,905   | \$1,397,726        | \$1,746,631              | \$114,217     | 6.14%        |
| Purchased / Contracted Services          | \$3,136,010        | \$1,170,701 | \$1,965,310        | \$3,136,010              | \$0           | 0.00%        |
| Supplies                                 | \$19,565           | \$3,527     | \$16,038           | \$19,565                 | \$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                              | \$2,500            | \$2,148     | \$353              | \$2,500                  | \$0           | (0.02%)      |
| 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                                 | \$5,018,923        | \$1,525,280 | \$3,379,426        | \$4,904,707              | \$114,216     | 2.28%        |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Law had two vacant positions; Anticipate filling vacant positions by end of second quarter. |
| Purchased / Contracted Services          | Projected to spend within budget.   |
| 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   |

Airport Revenue Fund, Department Of Finance

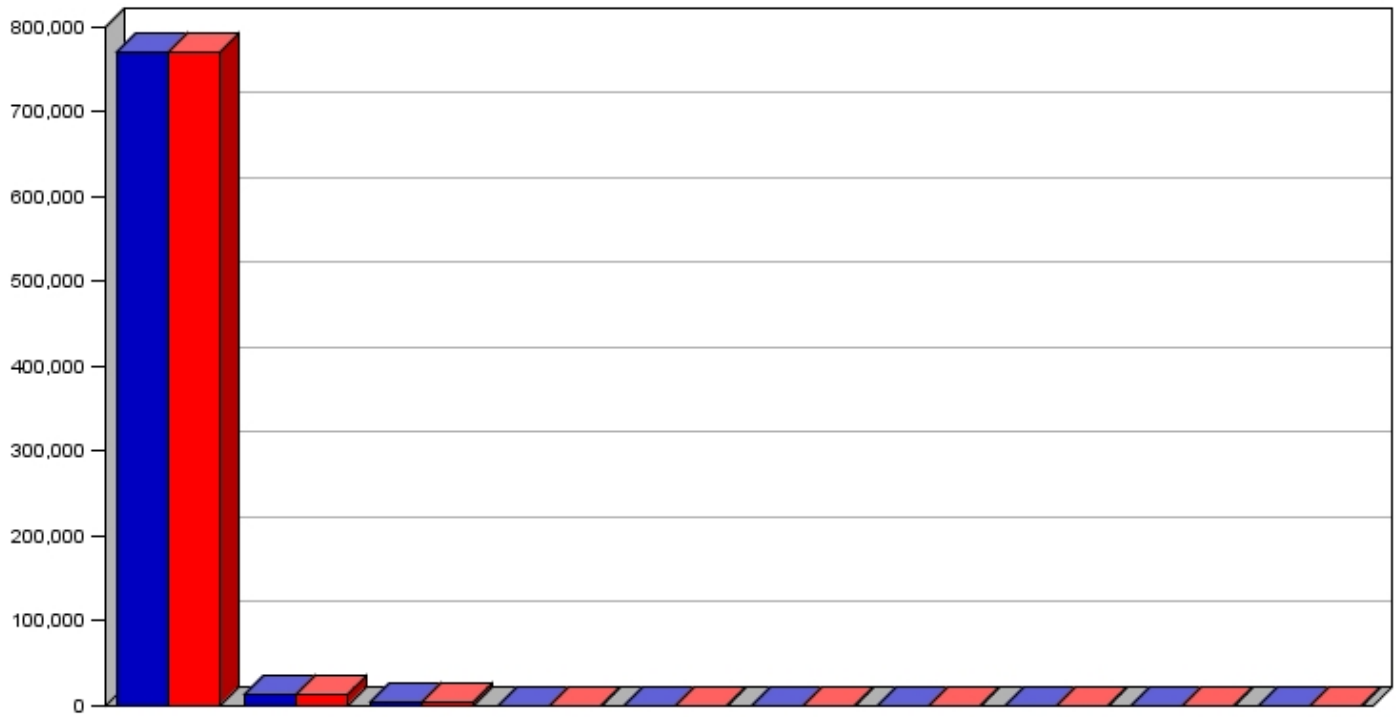


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 312,747                                  | 115,183                         | 5,344    | 0               | 0                                     | 0                             | 72,917      | 0            | 0                    | 0                    |
| Total Projected Expenses | 273,946                                  | 99,545                          | 5,949    | 0               | 0                                     | 0                             | 72,917      | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual      | Projected Expenses | Total Projected Expenses | Variance (\$)   | Variance (%)  |
|--|--------------------|-----------------|--------------------|--------------------------|-----------------|---------------|
| Personnel Services And Employee Benefits | \$312,747          | \$39,074        | \$234,873          | \$273,946                | \$38,801        | 12.41%        |
| Purchased / Contracted Services          | \$115,183          | \$2,000         | \$97,545           | \$99,545                 | \$15,638        | 13.58%        |
| Supplies                                 | \$5,344            | \$0             | \$5,949            | \$5,949                  | (\$605)         | (11.31%)      |
| 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                              | \$72,917           | \$0             | \$72,917           | \$72,917                 | \$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>\$506,191</b>   | <b>\$41,074</b> | <b>\$411,283</b>   | <b>\$452,357</b>         | <b>\$53,834</b> | <b>10.64%</b> |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Finance had one vacant position. |
| Purchased / Contracted Services          | Trending under budget due to YTD invoicing less than anticipated.            |
| Supplies                                 | Variance is due to more supplies than anticipated.                           |
| Capital Outlays                          | N/A  |
| Interfund / Interdepartmental Charges    | N/A  |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | This line item is for bank charges, credit cards and refunds.                |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | N/A  |

Airport Revenue Fund, Department Of Procurement

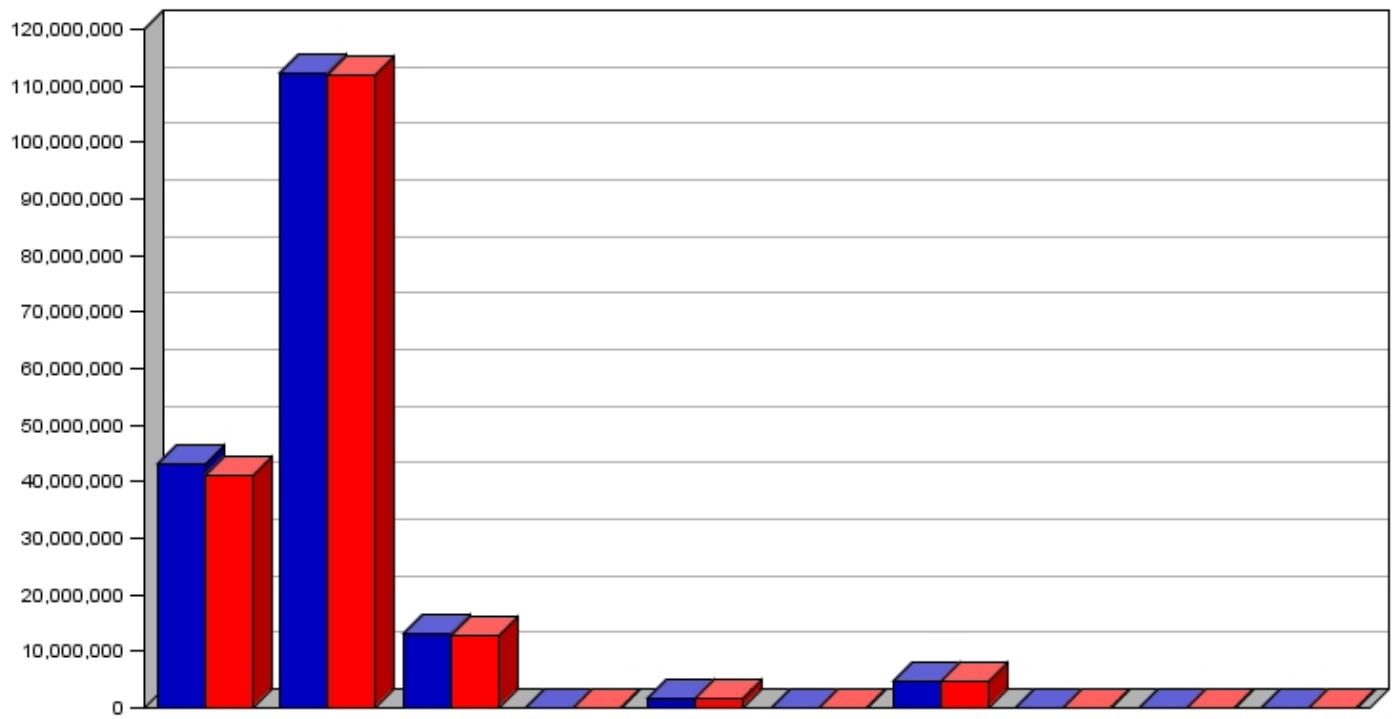


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 771,757                                  | 14,046                          | 5,400    | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |
| Total Projected Expenses | 771,757                                  | 14,046                          | 5,400    | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$771,757          | \$183,457  | \$588,300          | \$771,757                | \$0           | 0.00%        |
| Purchased / Contracted Services          | \$14,046           | (\$160)    | \$14,206           | \$14,046                 | \$0           | 0.00%        |
| Supplies                                 | \$5,400            | (\$84)     | \$5,484            | \$5,400                  | \$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                                 | \$791,203          | \$183,213  | \$607,989          | \$791,202                | \$1           | 0.00%        |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Procurement had no vacant positions. |
| Purchased / Contracted Services          | Spending within budget.  |
| Supplies                                 | Spending within budget.  |
| 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

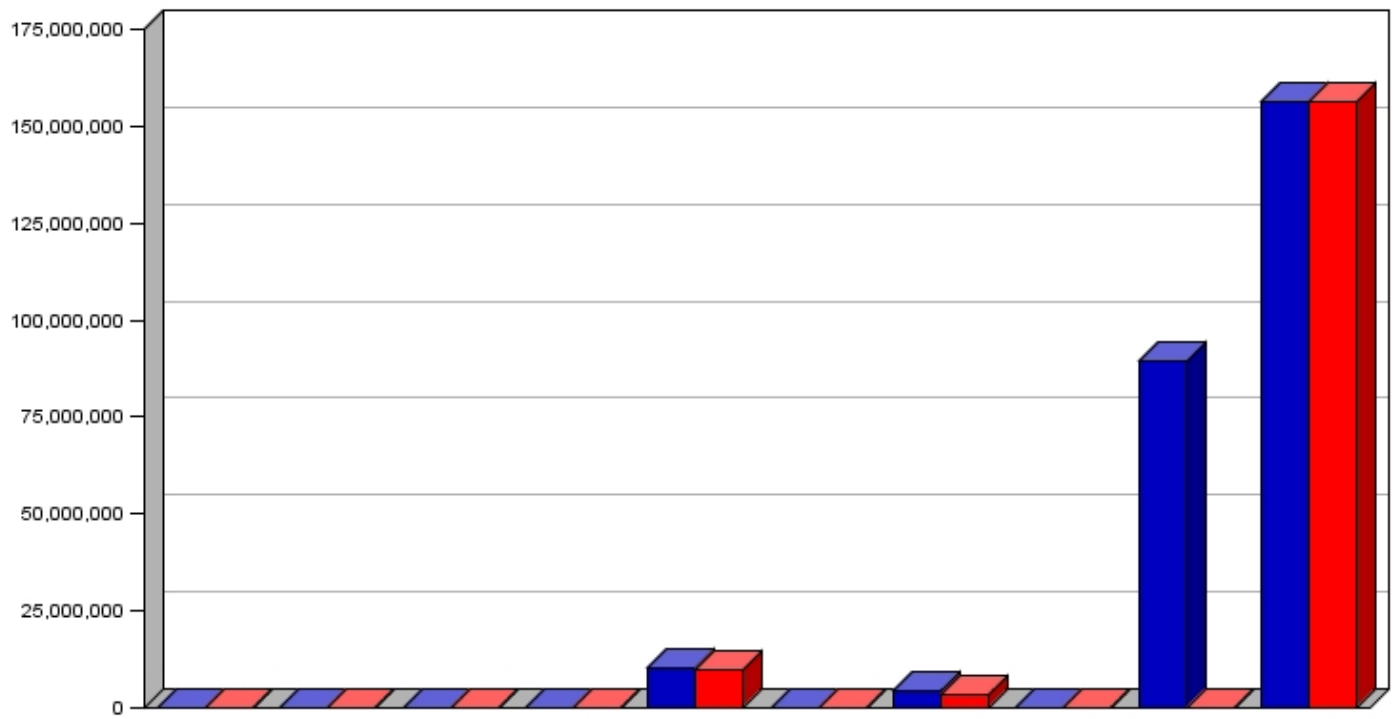


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies   | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|------------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 43,138,208                               | 112,277,252                     | 13,235,872 | 126,258         | 1,617,697                             | 0                             | 4,765,950   | 0            | 0                    | 0                    |
| Total Projected Expenses | 41,041,793                               | 111,743,048                     | 12,945,977 | 140,523         | 1,747,286                             | 0                             | 4,861,224   | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual   | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|--------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$43,138,208       | \$9,788,565  | \$31,253,228       | \$41,041,793             | \$2,096,415   | 4.86%        |
| Purchased / Contracted Services          | \$112,277,252      | \$15,661,285 | \$96,081,763       | \$111,743,048            | \$534,204     | 0.48%        |
| Supplies                                 | \$13,235,872       | \$2,388,400  | \$10,557,577       | \$12,945,977             | \$289,895     | 2.19%        |
| Capital Outlays                          | \$126,258          | \$16,265     | \$124,258          | \$140,523                | (\$14,265)    | (11.30%)     |
| Interfund / Interdepartmental Charges    | \$1,617,697        | \$430,801    | \$1,316,485        | \$1,747,286              | (\$129,589)   | (8.01%)      |
| Depreciation And Amortization            | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$4,765,950        | \$240,479    | \$4,620,745        | \$4,861,224              | (\$95,274)    | (2.00%)      |
| 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                                 | \$175,161,237      | \$28,525,794 | \$143,954,057      | \$172,479,851            | \$2,681,386   | 1.53%        |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Aviation had 80 vacant positions.  |
| Purchased / Contracted Services          | Variance primarily due to maintenance and lease agreement obligations and travel and training cost trending slightly lower than anticipated. |
| Supplies                                 | Variance is primarily due to utility expenses trending lower than anticipated.   |
| Capital Outlays                          | Variance is primarily due to wireless fiber expense more than anticipated.   |
| Interfund / Interdepartmental Charges    | Projected deficit is due to motor fuel and equip repairs charges slightly higher than anticipated.   |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | Variance is primarily due to hosting the Airport Council International Conference more than anticipated.                                     |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | N/A  |

Airport Revenue Fund, Non-Departmental



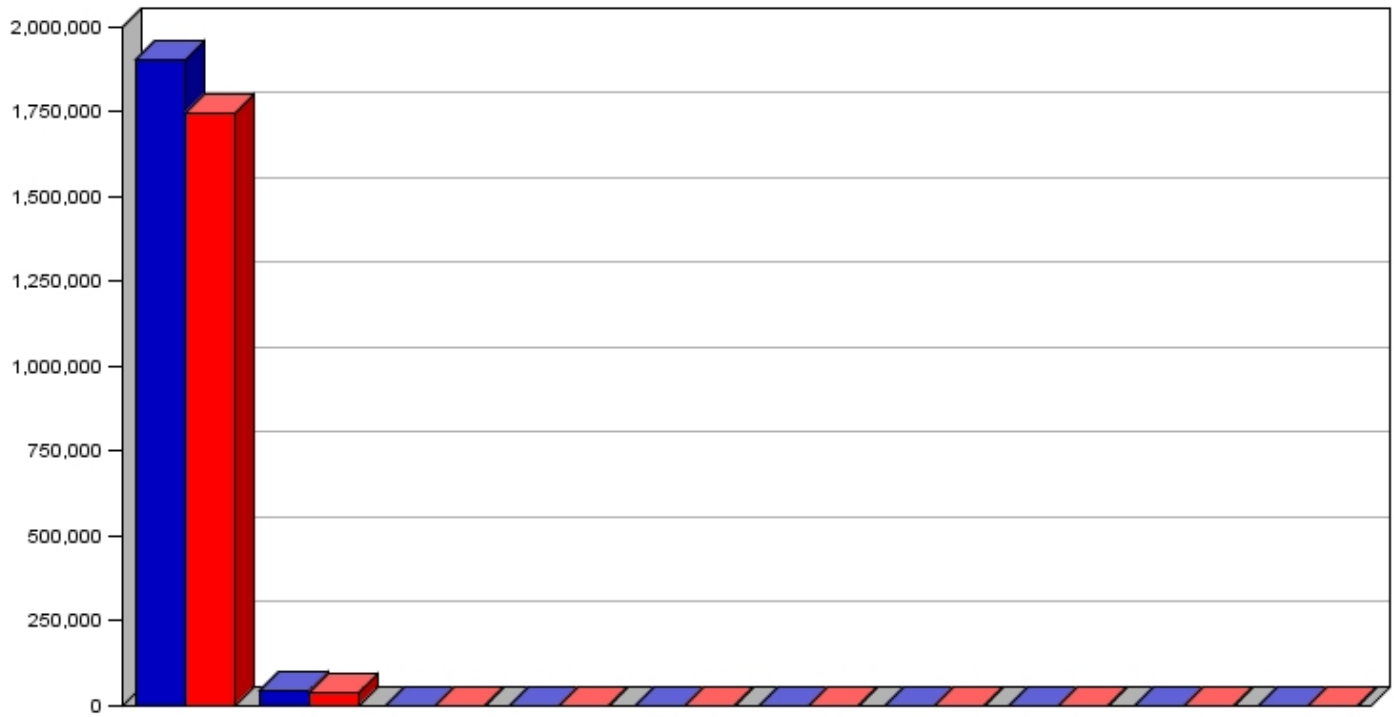
|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 0  | 0                               | 0        | 0               | 10,332,379                            | 0                             | 4,198,983   | 0            | 89,311,962           | 156,545,788          |
| Total Projected Expenses | 0  | 0                               | 0        | 0               | 10,029,116                            | 0                             | 3,590,020   | 0            | 0                    | 156,545,788          |

| Account                                  | FY15 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                | \$4,096,570  | (\$4,096,570)      | \$0                      | \$0           | 0.00%        |
| Supplies                                 | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Capital Outlays                          | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Interfund / Interdepartmental Charges    | \$10,332,379       | \$1,986,333  | \$8,042,783        | \$10,029,116             | \$303,264     | 2.94%        |
| Depreciation And Amortization            | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$4,198,983        | \$1,036,158  | \$2,553,862        | \$3,590,020              | \$608,963     | 14.50%       |
| Debt Service                             | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Conversion / Summary                     | \$89,311,962       | \$0          | \$0                | \$0                      | \$89,311,962  | 100.00%      |
| Other Financing Uses                     | \$156,545,788      | \$38,478,060 | \$118,067,728      | \$156,545,788            | \$0           | 0.00%        |
| Expenses                                 | \$260,389,112      | \$45,597,121 | \$124,567,803      | \$170,164,924            | \$90,224,188  | 34.65%       |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | N/A  |
| Purchased / Contracted Services          | Variance due to 60 day accrual, to be reversed in 2nd quarter.               |
| Supplies                                 | N/A  |
| Capital Outlays                          | N/A  |
| Interfund / Interdepartmental Charges    | Variance due to monthly indirect cost allocations lower than anticipated.    |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | Variance mainly due to health care cost for retirees lower than anticipated. |
| Debt Service                             | N/A  |
| Conversion / Summary                     | Variance due to Budget reserves that will be utilized as needed.             |
| Other Financing Uses                     | This line item represents Airport Sinking Fund anticipation.                 |



Airport Revenue Fund, Department Of Human Resources

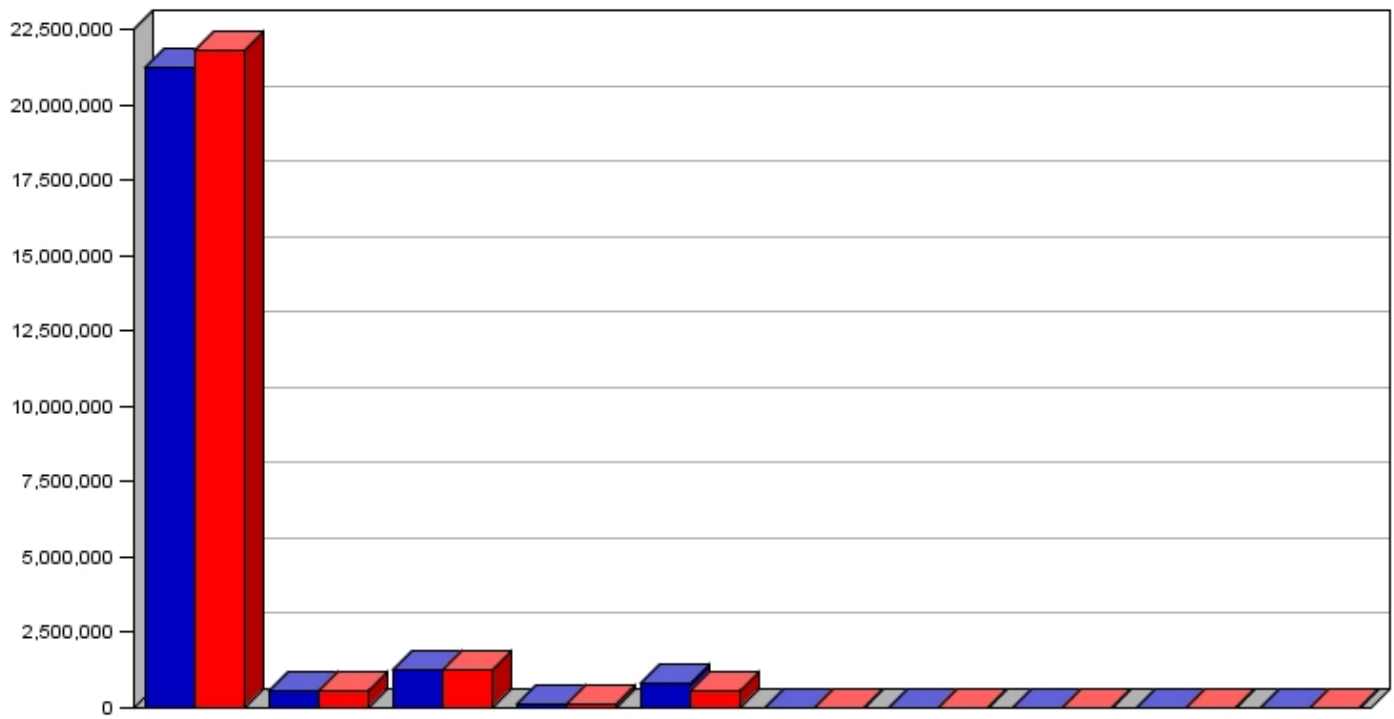


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 1,902,329                                | 42,237                          | 515      | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |
| Total Projected Expenses | 1,747,229                                | 38,700                          | 515      | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual       | Projected Expenses | Total Projected Expenses | Variance (\$)    | Variance (%) |
|--|--------------------|------------------|--------------------|--------------------------|------------------|--------------|
| Personnel Services And Employee Benefits | \$1,902,329        | \$320,484        | \$1,426,746        | \$1,747,229              | \$155,100        | 8.15%        |
| Purchased / Contracted Services          | \$42,237           | \$370            | \$38,330           | \$38,700                 | \$3,537          | 8.37%        |
| Supplies                                 | \$515              | \$0              | \$515              | \$515                    | \$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>\$1,945,081</b> | <b>\$320,854</b> | <b>\$1,465,591</b> | <b>\$1,786,444</b>       | <b>\$158,637</b> | <b>8.16%</b> |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Human Resources has eight vacant positions. |
| Purchased / Contracted Services          | Spending within budget.   |
| Supplies                                 | Projected to spend on general office supplies.  |
| 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 Fire Services

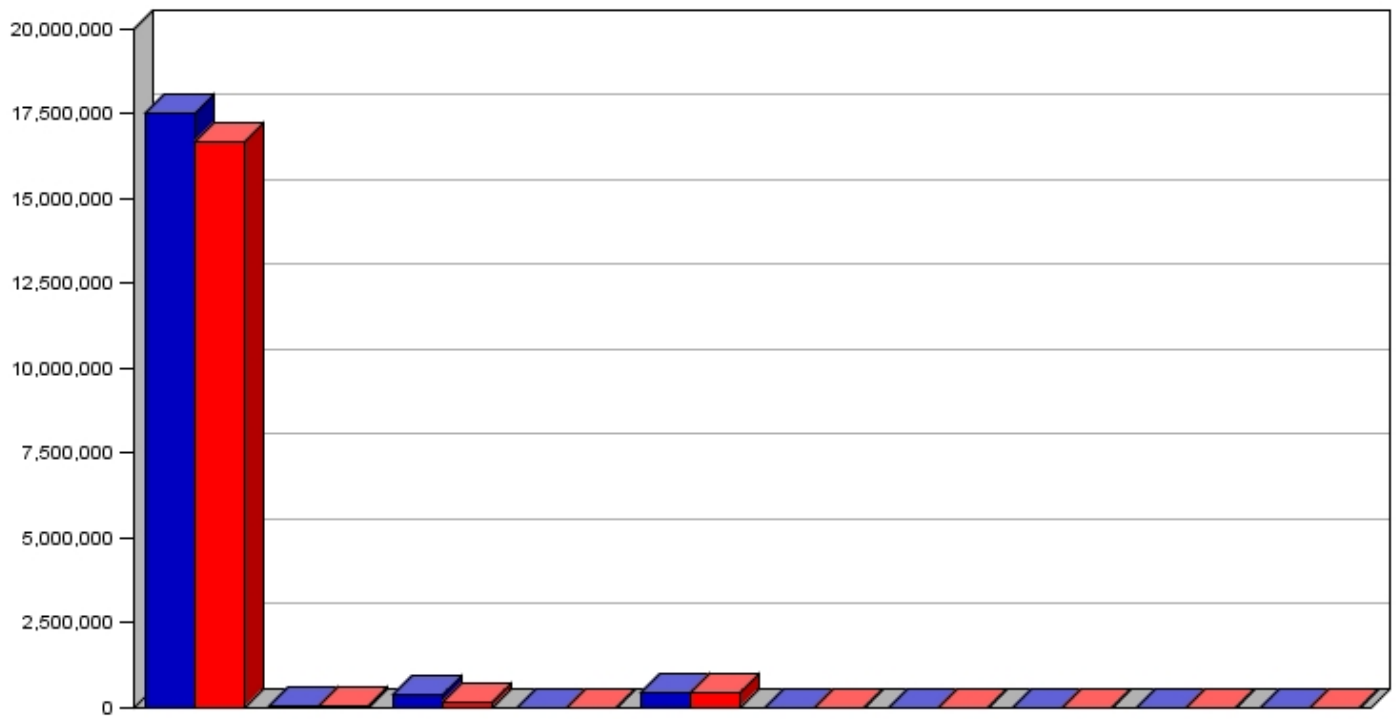


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies  | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|-----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 21,250,078                               | 568,494                         | 1,233,050 | 137,200         | 826,583                               | 0                             | 15,000      | 0            | 0                    | 0                    |
| Total Projected Expenses | 21,780,685                               | 595,855                         | 1,286,825 | 140,082         | 593,011                               | 0                             | 14,450      | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual  | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|-------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$21,250,078       | \$5,926,226 | \$15,854,460       | \$21,780,685             | (\$530,607)   | (2.50%)      |
| Purchased / Contracted Services          | \$568,494          | \$22,260    | \$573,595          | \$595,855                | (\$27,361)    | (4.81%)      |
| Supplies                                 | \$1,233,050        | \$131,266   | \$1,155,559        | \$1,286,825              | (\$53,775)    | (4.36%)      |
| Capital Outlays                          | \$137,200          | \$0         | \$140,082          | \$140,082                | (\$2,882)     | (2.10%)      |
| Interfund / Interdepartmental Charges    | \$826,583          | \$164,542   | \$428,469          | \$593,011                | \$233,572     | 28.26%       |
| Depreciation And Amortization            | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$15,000           | \$1,604     | \$12,845           | \$14,450                 | \$550         | 3.67%        |
| 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                                 | \$24,030,405       | \$6,245,898 | \$18,165,011       | \$24,410,908             | (\$380,503)   | (1.58%)      |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, there were nine vacant Sworn positions. Projected deficit is due to mandatory training and leave; pension and health benefits more than anticipated. |
| Purchased / Contracted Services          | Projected deficit due to delayed FY14 payment for medical services contract.   |
| Supplies                                 | Projected deficit due to annual purchase of uniforms higher than anticipated.  |
| Capital Outlays                          | Projected deficit due to cost of stretchers not fully anticipated; expected overage is based on previous year actual.  |
| Interfund / Interdepartmental Charges    | Projected surplus due to motor fuel/maintenance expenses less than anticipated.  |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | Projected surplus due to expenses for employee involvement, training, meetings and other programs less than anticipated.   |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | N/A  |

Airport Revenue Fund, Department Of Police Services

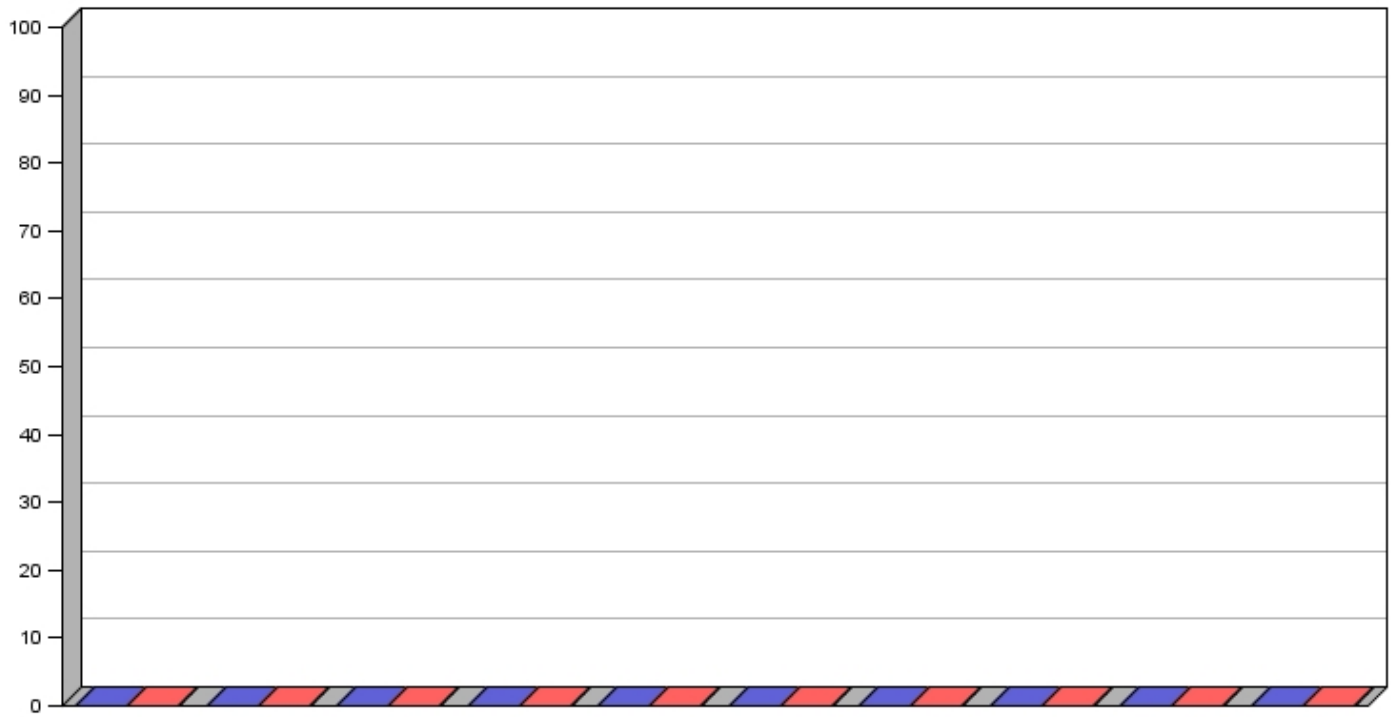


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 17,523,923                               | 76,326                          | 411,496  | 0               | 447,174                               | 0                             | 1,000       | 0            | 0                    | 0                    |
| Total Projected Expenses | 16,661,431                               | 76,072                          | 159,825  | 0               | 454,880                               | 0                             | 750         | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual  | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|-------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$17,523,923       | \$4,241,301 | \$12,420,130       | \$16,661,431             | \$862,492     | 4.92%        |
| Purchased / Contracted Services          | \$76,326           | \$26,720    | \$49,352           | \$76,072                 | \$254         | 0.33%        |
| Supplies                                 | \$411,496          | \$21,132    | \$138,693          | \$159,825                | \$251,671     | 61.16%       |
| Capital Outlays                          | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Interfund / Interdepartmental Charges    | \$447,174          | \$116,235   | \$338,645          | \$454,880                | (\$7,706)     | (1.72%)      |
| Depreciation And Amortization            | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$1,000            | \$0         | \$750              | \$750                    | \$250         | 25.00%       |
| 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                                 | \$18,459,919       | \$4,405,388 | \$12,947,569       | \$17,352,957             | \$1,106,962   | 6.00%        |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, there were 4 civilian and 23 sworn vacancies. |
| Purchased / Contracted Services          | Variance is due to less than contracted services anticipated.           |
| Supplies                                 | Variance is due to 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 cost anticipated for police officers meetings.  |
| Debt Service                             | N/A   |
| Conversion / Summary                     | N/A   |
| Other Financing Uses                     | N/A   |

Airport Revenue Fund, Dept Of Planning & Community Development

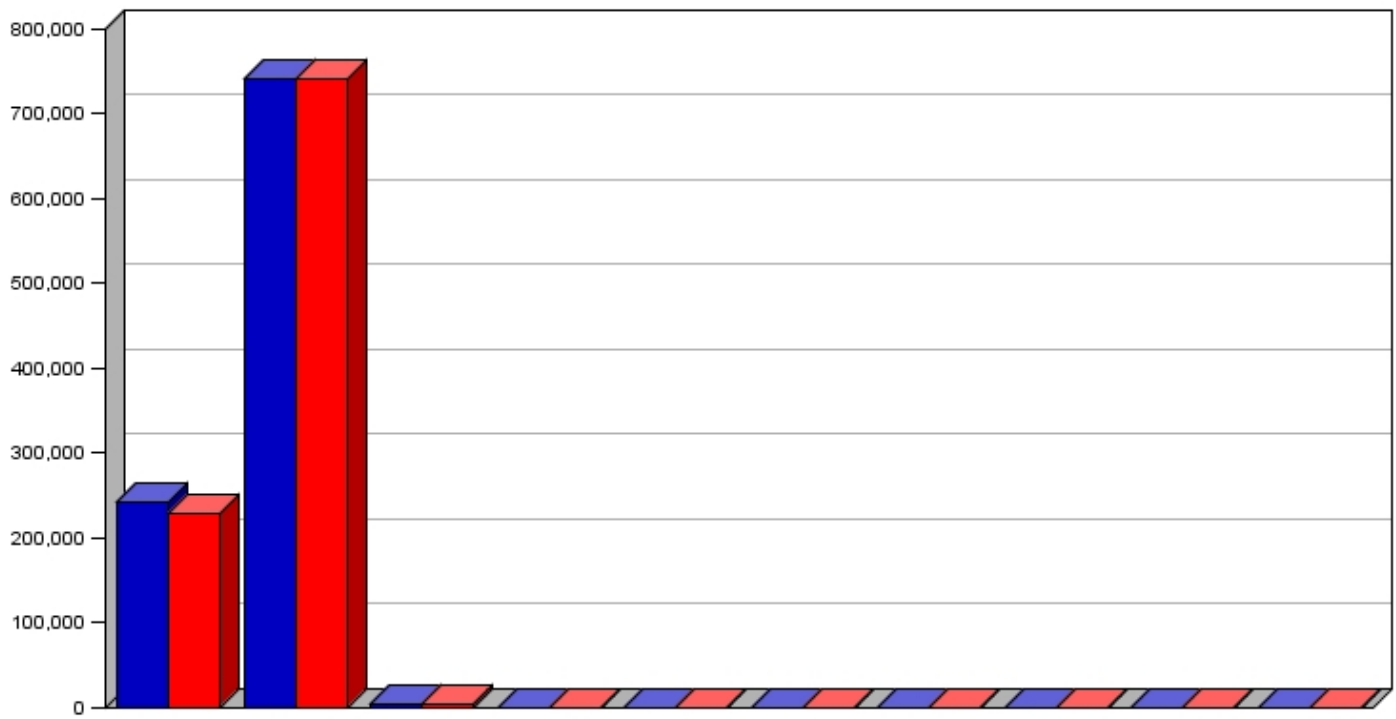


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| 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                                  | FY15 Funded Budget | YTD Actual | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$0                | \$6,886    | (\$6,886)          | \$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                | \$6,886    | (\$6,886)          | \$0                      | \$0           | 0.00%        |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | Actual overstated due to incorrect positions allocations correction will be made in the 2 <sup>nd</sup> 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

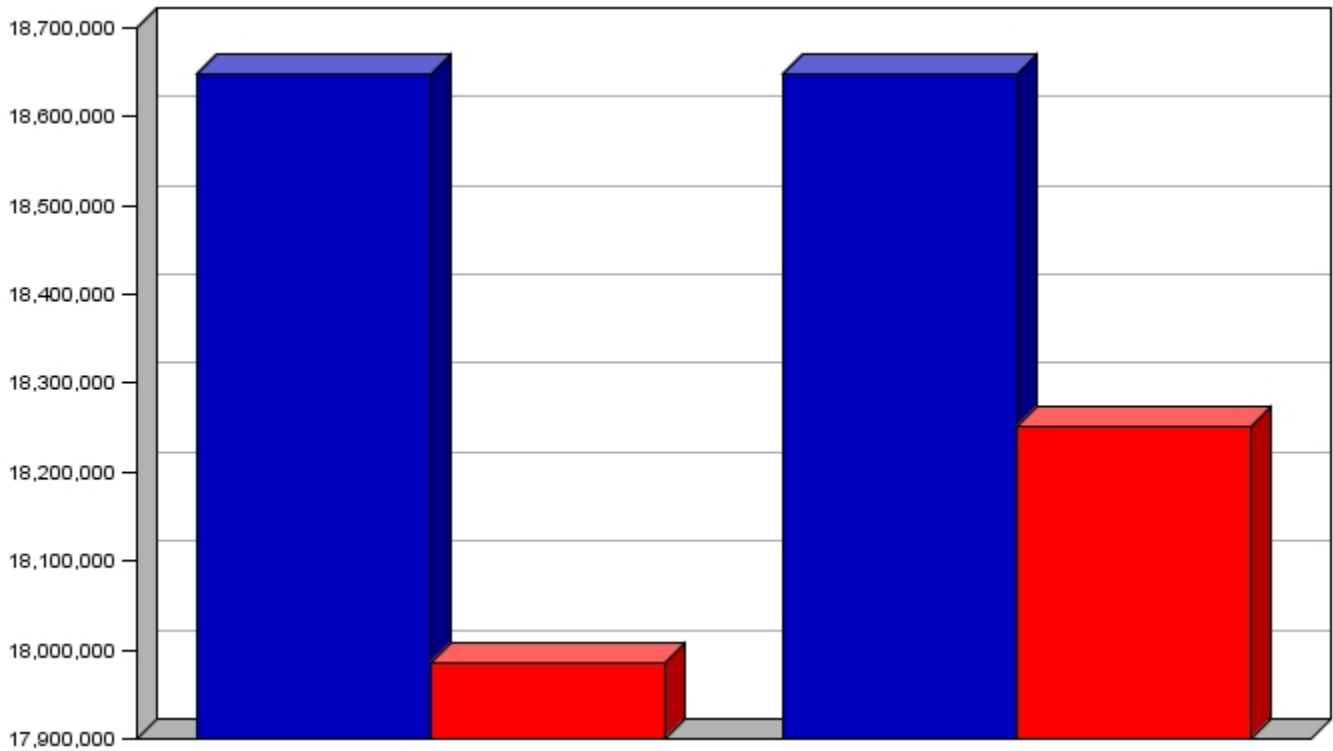


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 242,140                                  | 742,350                         | 3,608    | 0               | 0                                     | 0                             | 800         | 0            | 0                    | 0                    |
| Total Projected Expenses | 229,211                                  | 742,350                         | 3,608    | 0               | 0                                     | 0                             | 532         | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual       | Projected Expenses | Total Projected Expenses | Variance (\$)   | Variance (%) |
|--|--------------------|------------------|--------------------|--------------------------|-----------------|--------------|
| Personnel Services And Employee Benefits | \$242,140          | \$46,737         | \$182,474          | \$229,211                | \$12,929        | 5.34%        |
| Purchased / Contracted Services          | \$742,350          | \$83,182         | \$659,168          | \$742,350                | \$0             | 0.00%        |
| Supplies                                 | \$3,608            | \$124            | \$3,484            | \$3,608                  | \$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                              | \$800              | \$0              | \$532              | \$532                    | \$268           | 33.50%       |
| 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>\$988,898</b>   | <b>\$130,043</b> | <b>\$845,658</b>   | <b>\$975,701</b>         | <b>\$13,197</b> | <b>1.33%</b> |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, The City Auditor's Office had 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                              | Decrease due to less than anticipated expense for the audit committee.          |
| Debt Service                             | N/A   |
| Conversion / Summary                     | N/A   |
| Other Financing Uses                     | N/A   |

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



|                         | Revenues   | Expenses   |
|-------------------------|------------|------------|
| FY15 COA Funding Budget | 18,648,639 | 18,648,639 |
| FY15 Projection         | 17,985,724 | 18,251,641 |

| Account           | Actual<br>Y-T-D(Sep)<br>FY13 | Actual<br>Y-T-D(Sep)<br>FY14 | COA Funding<br>Budget<br>YearTotal<br>FY15 | Actual<br>Y-T-D(Sep)<br>FY15 | Projected<br>Expenses<br>YearTotal<br>FY15 | Variance (\$) | Variance (%) |
|-------------------|------------------------------|------------------------------|--|------------------------------|--|---------------|--------------|
| Revenues          | \$3,090,465                  | \$5,744,882                  | \$18,648,639                               | \$4,995,275                  | \$17,985,724                               | (\$662,915)   | (3.55%)      |
| Expenses          | \$1,438,113                  | \$2,029,647                  | \$18,648,639                               | \$3,098,650                  | \$18,251,641                               | \$396,998     | 2.13%        |
| Surplus (Deficit) | \$1,652,352                  | \$3,715,235                  | \$0  | \$1,896,625                  | (\$265,917)                                | (\$265,917)   | N/A          |

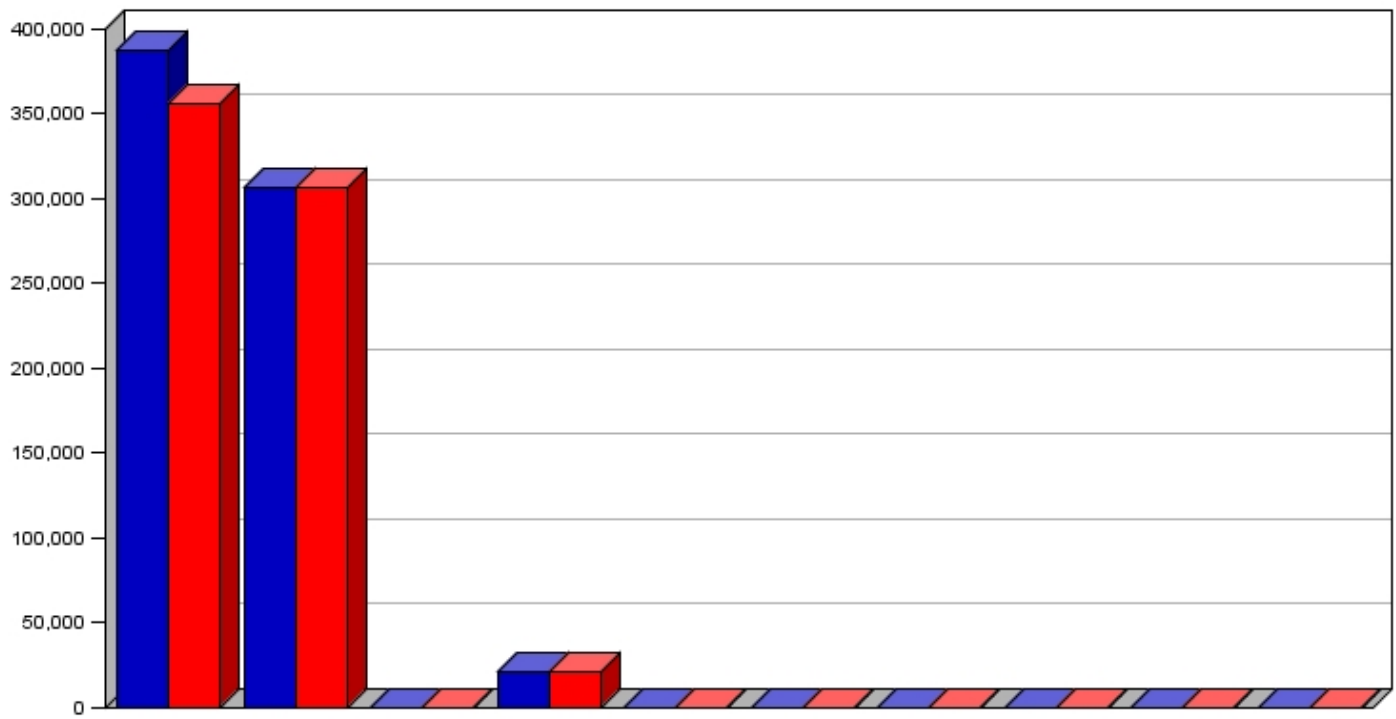
Major Revenue Variances:

As of September 30, 2014, Building Permits Fund revenue decreased due to the transfer of \$546K for Technology Surcharge to Trust Fund 7701.

Major Expenditure Variances:

As of September 30, 2014, Building Permits Fund variance is mainly due to Personnel savings of \$261K due to 44 vacant positions, offset by expenses related to Indirect Cost higher than anticipated.

Building Permits Fund, Executive Offices

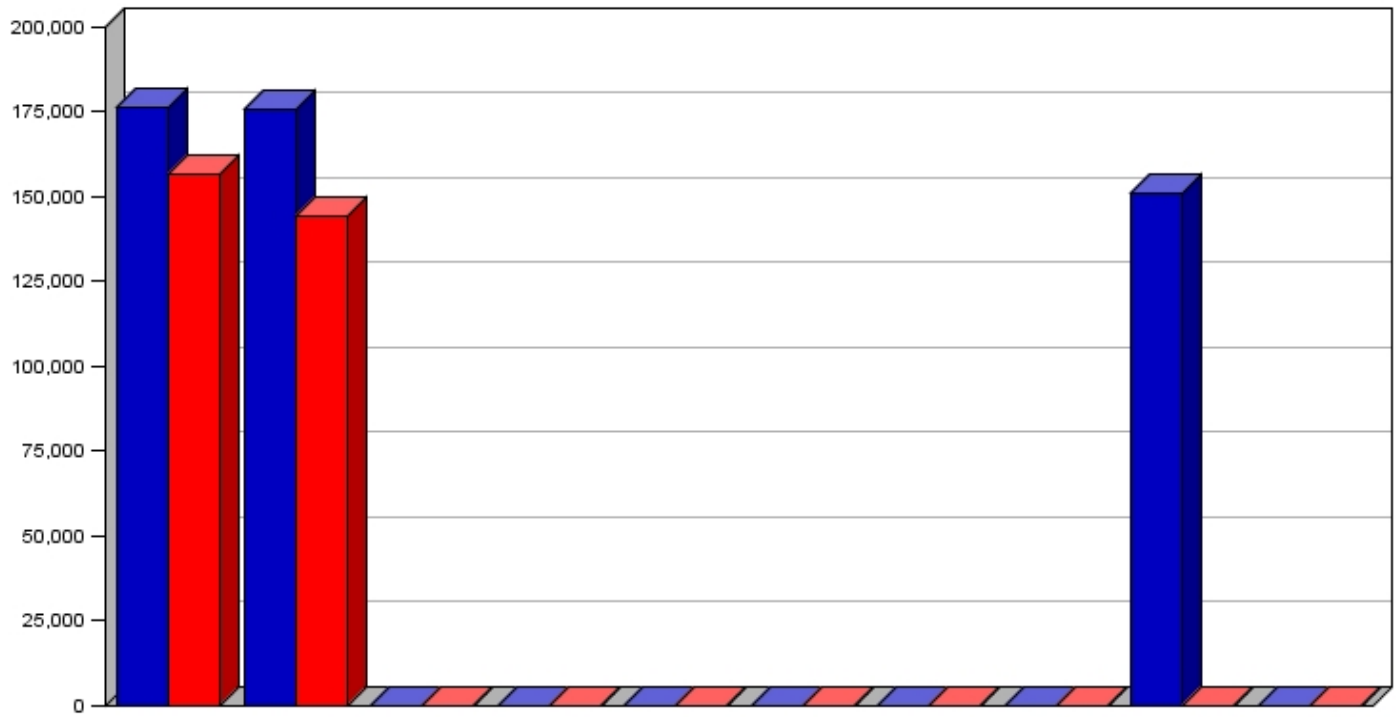


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 387,775                                  | 306,870                         | 0        | 20,880          | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |
| Total Projected Expenses | 356,535                                  | 306,870                         | 0        | 20,880          | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual      | Projected Expenses | Total Projected Expenses | Variance (\$)   | Variance (%) |
|--|--------------------|-----------------|--------------------|--------------------------|-----------------|--------------|
| Personnel Services And Employee Benefits | \$387,775          | \$62,513        | \$294,023          | \$356,535                | \$31,240        | 8.06%        |
| Purchased / Contracted Services          | \$306,870          | \$17,677        | \$289,193          | \$306,870                | \$0             | 0.00%        |
| Supplies                                 | \$0                | \$0             | \$0                | \$0                      | \$0             | 0.00%        |
| Capital Outlays                          | \$20,880           | \$0             | \$20,880           | \$20,880                 | \$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>\$715,525</b>   | <b>\$80,189</b> | <b>\$604,096</b>   | <b>\$684,285</b>         | <b>\$31,240</b> | <b>4.37%</b> |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Executive Offices had eight vacant positions split funded. |
| Purchased / Contracted Services          | Anticipated to spend at budget for consulting costs and lease/rental equipment.          |
| Supplies                                 | N/A  |
| Capital Outlays                          | Projected spending for mobile laptops to be purchased by end of this fiscal year.        |
| 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



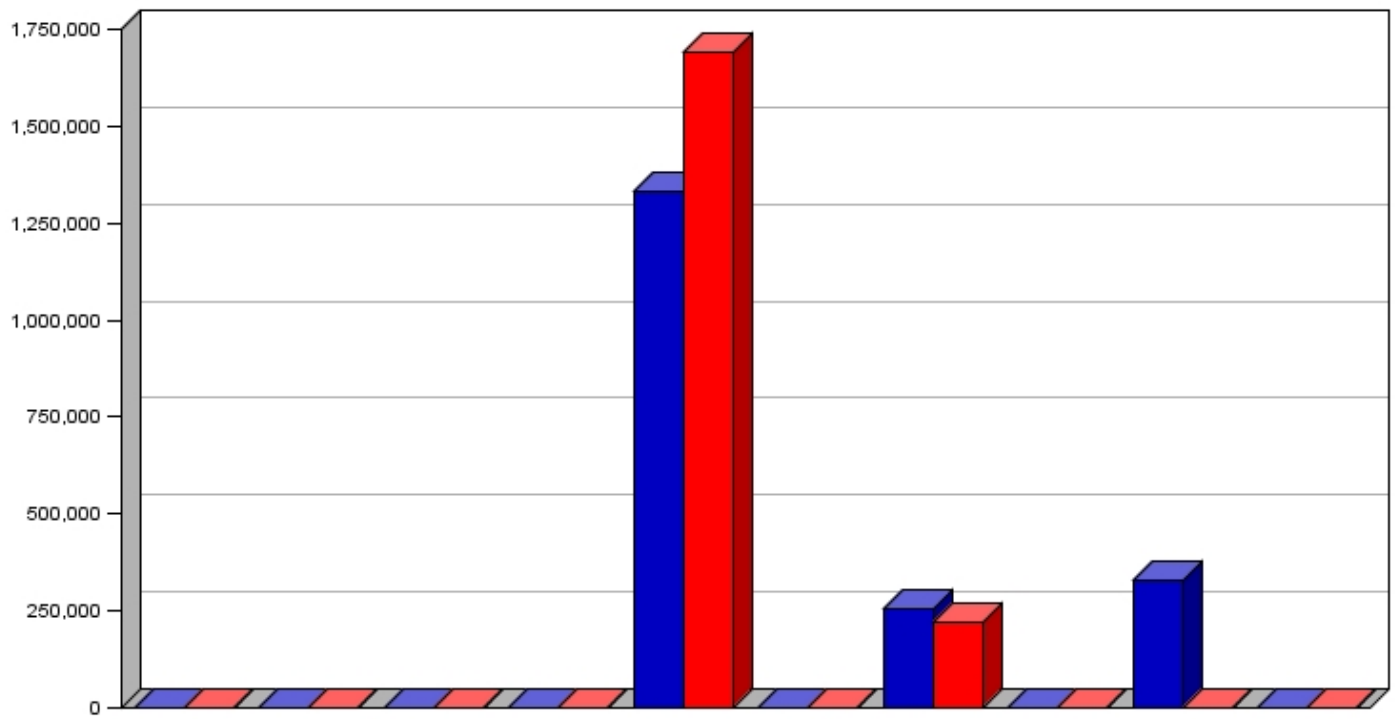
|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 176,566                                  | 175,755                         | 0        | 0               | 0                                     | 0                             | 0           | 0            | 151,208              | 0                    |
| Total Projected Expenses | 156,670                                  | 144,605                         | 0        | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$176,566          | \$24,245   | \$132,425          | \$156,670                | \$19,896      | 11.27%       |
| Purchased / Contracted Services          | \$175,755          | \$12,789   | \$131,816          | \$144,605                | \$31,150      | 17.72%       |
| 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                     | \$151,208          | \$0        | \$0                | \$0                      | \$151,208     | 100.00%      |
| Other Financing Uses                     | \$0                | \$0        | \$0                | \$0                      | \$0           | 0.00%        |
| Expenses                                 | \$503,529          | \$37,034   | \$264,241          | \$301,276                | \$202,253     | 40.17%       |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, there were three split-fund vacant positions. Projected surplus due to current vacancies. |
| Purchased / Contracted Services          | This line represents the expense capture for the 311 Call Center project (start up and build out).                  |
| 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                     | This line represents the previous fiscal year balance for the 311 Call Center project.                              |
| Other Financing Uses                     | N/A   |



Building Permits Fund, Non-Departmental

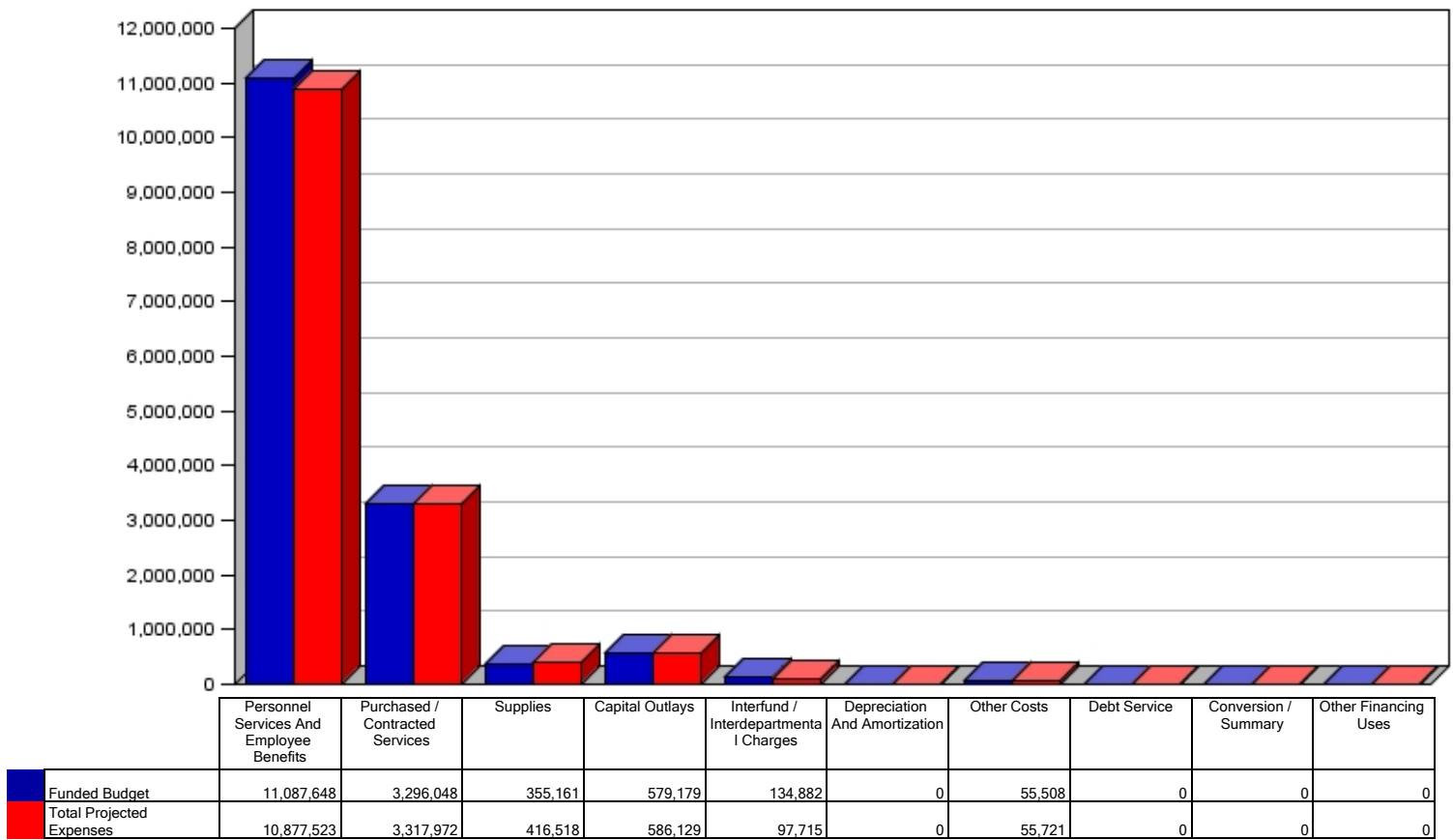


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 0  | 0                               | 0        | 0               | 1,333,204                             | 0                             | 256,860     | 0            | 331,095              | 0                    |
| Total Projected Expenses | 0  | 0                               | 0        | 0               | 1,692,261                             | 0                             | 222,241     | 0            | 0                    | 0                    |

| Account                                  | FY15 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                | \$32,735         | (\$32,735)         | \$0                      | \$0            | 0.00%        |
| Supplies                                 | \$0                | \$0              | \$0                | \$0                      | \$0            | 0.00%        |
| Capital Outlays                          | \$0                | \$0              | \$0                | \$0                      | \$0            | 0.00%        |
| Interfund / Interdepartmental Charges    | \$1,333,204        | \$584,430        | \$1,107,832        | \$1,692,261              | (\$359,057)    | (26.93%)     |
| Depreciation And Amortization            | \$0                | \$0              | \$0                | \$0                      | \$0            | 0.00%        |
| Other Costs                              | \$256,860          | \$71,437         | \$150,804          | \$222,241                | \$34,619       | 13.48%       |
| Debt Service                             | \$0                | \$0              | \$0                | \$0                      | \$0            | 0.00%        |
| Conversion / Summary                     | \$331,095          | \$0              | \$0                | \$0                      | \$331,095      | 100.00%      |
| Other Financing Uses                     | \$0                | \$0              | \$0                | \$0                      | \$0            | 0.00%        |
| <b>Expenses</b>                          | <b>\$1,921,159</b> | <b>\$688,602</b> | <b>\$1,225,901</b> | <b>\$1,914,502</b>       | <b>\$6,657</b> | <b>0.35%</b> |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | N/A   |
| Purchased / Contracted Services          | Actual overstated due to an accrual, to be reversed in 2 <sup>nd</sup> Quarter. |
| Supplies                                 | N/A   |
| Capital Outlays                          | N/A   |
| Interfund / Interdepartmental Charges    | Variance due to monthly Indirect Cost allocations higher than anticipated.      |
| Depreciation And Amortization            | N/A   |
| Other Costs                              | Variance is mainly due to Health Care cost for retirees lower than anticipated. |
| Debt Service                             | N/A   |
| Conversion / Summary                     | Variance is due to budget Reserves that will be utilized as needed.             |
| Other Financing Uses                     | N/A   |

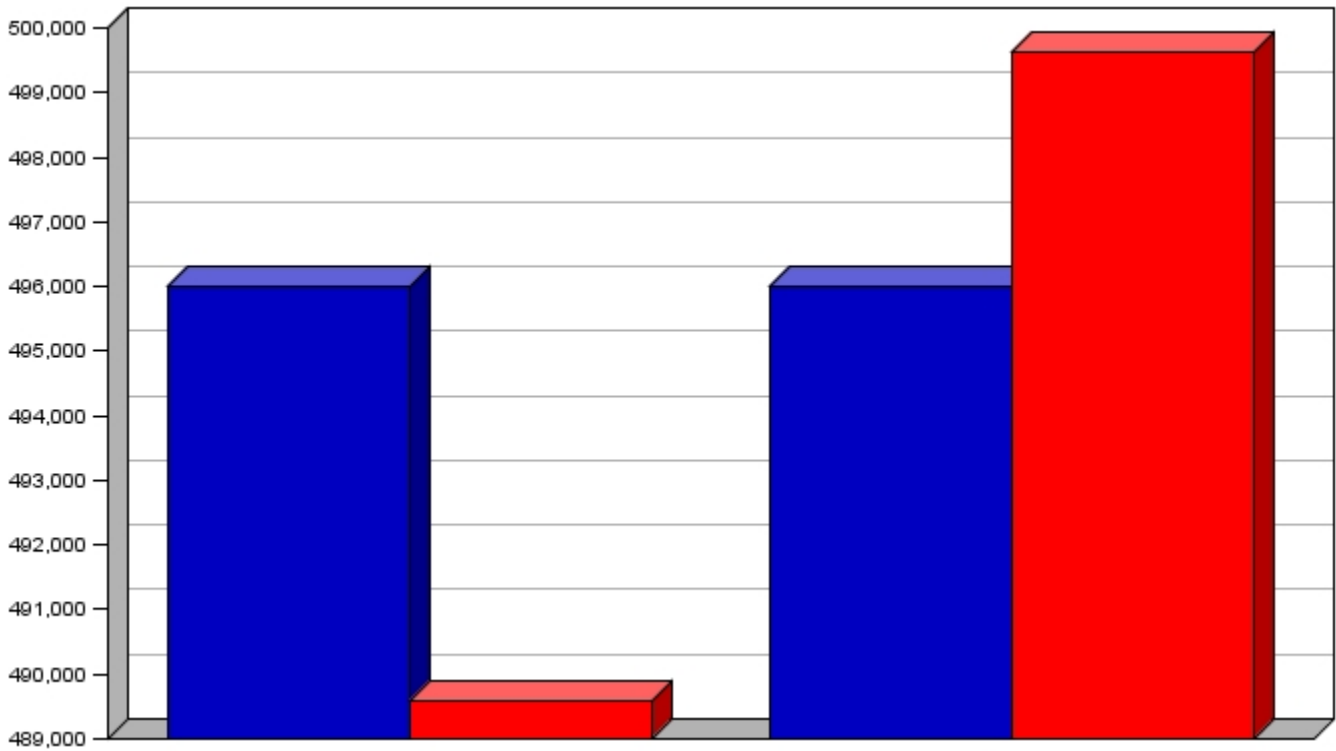
Building Permits Fund, Dept Of Planning & Community Development



| Account                                  | FY15 Funded Budget  | YTD Actual         | Projected Expenses  | Total Projected Expenses | Variance (\$)    | Variance (%) |
|--|---------------------|--------------------|---------------------|--------------------------|------------------|--------------|
| Personnel Services And Employee Benefits | \$11,087,648        | \$2,039,296        | \$8,838,228         | \$10,877,523             | \$210,125        | 1.90%        |
| Purchased / Contracted Services          | \$3,296,048         | \$127,346          | \$3,190,626         | \$3,317,972              | (\$21,924)       | (0.67%)      |
| Supplies                                 | \$355,161           | \$99,031           | \$317,488           | \$416,518                | (\$61,357)       | (17.28%)     |
| Capital Outlays                          | \$579,179           | \$7,950            | \$578,179           | \$586,129                | (\$6,950)        | (1.20%)      |
| Interfund / Interdepartmental Charges    | \$134,882           | \$18,541           | \$79,173            | \$97,715                 | \$37,167         | 27.56%       |
| Depreciation And Amortization            | \$0                 | \$0                | \$0                 | \$0                      | \$0              | 0.00%        |
| Other Costs                              | \$55,508            | \$661              | \$55,060            | \$55,721                 | (\$213)          | (0.38%)      |
| 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>\$15,508,426</b> | <b>\$2,292,824</b> | <b>\$13,058,754</b> | <b>\$15,351,578</b>      | <b>\$156,848</b> | <b>1.01%</b> |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Planning and Community Development had 33 vacant positions. Projected surplus due to current vacancies. |
| Purchased / Contracted Services          | Variance is attributed to office wide education and training expenses higher than anticipated.  |
| Supplies                                 | Variance increase is attributed to all computer upgrades for Windows 7 higher than anticipated.   |
| Capital Outlays                          | Variance is mainly due to increase in small equipment purchases.  |
| Interfund / Interdepartmental Charges    | Variance is due to motor, fuel and repairs less than anticipated.   |
| Depreciation And Amortization            | N/A   |
| Other Costs                              | Variance due to customer refunds higher than anticipated.   |
| Debt Service                             | N/A   |
| Conversion / Summary                     | N/A   |
| Other Financing Uses                     | N/A   |

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



|   | Revenues | Expenses |
|---|----------|----------|
| <span style="color: blue;">■</span> FY15 COA Funding Budget | 496,017  | 496,017  |
| <span style="color: red;">■</span> FY15 Projection          | 489,579  | 499,615  |

| Account           | Actual<br>Y-T-D(Sep)<br>FY13 | Actual<br>Y-T-D(Sep)<br>FY14 | COA Funding<br>Budget<br>YearTotal<br>FY15 | Actual<br>Y-T-D(Sep)<br>FY15 | Projected<br>Expenses<br>YearTotal<br>FY15 | Variance (\$) | Variance (%) |
|-------------------|------------------------------|------------------------------|--|------------------------------|--|---------------|--------------|
| Revenues          | \$123,866                    | \$128,977                    | \$496,017                                  | \$118,917                    | \$489,579                                  | (\$6,438)     | (1.30%)      |
| Expenses          | \$100,840                    | \$142,106                    | \$496,017                                  | \$165,756                    | \$499,615                                  | (\$3,598)     | (0.73%)      |
| Surplus (Deficit) | \$23,026                     | (\$13,130)                   | \$0  | (\$46,838)                   | (\$10,036)                                 | (\$10,036)    | N/A          |

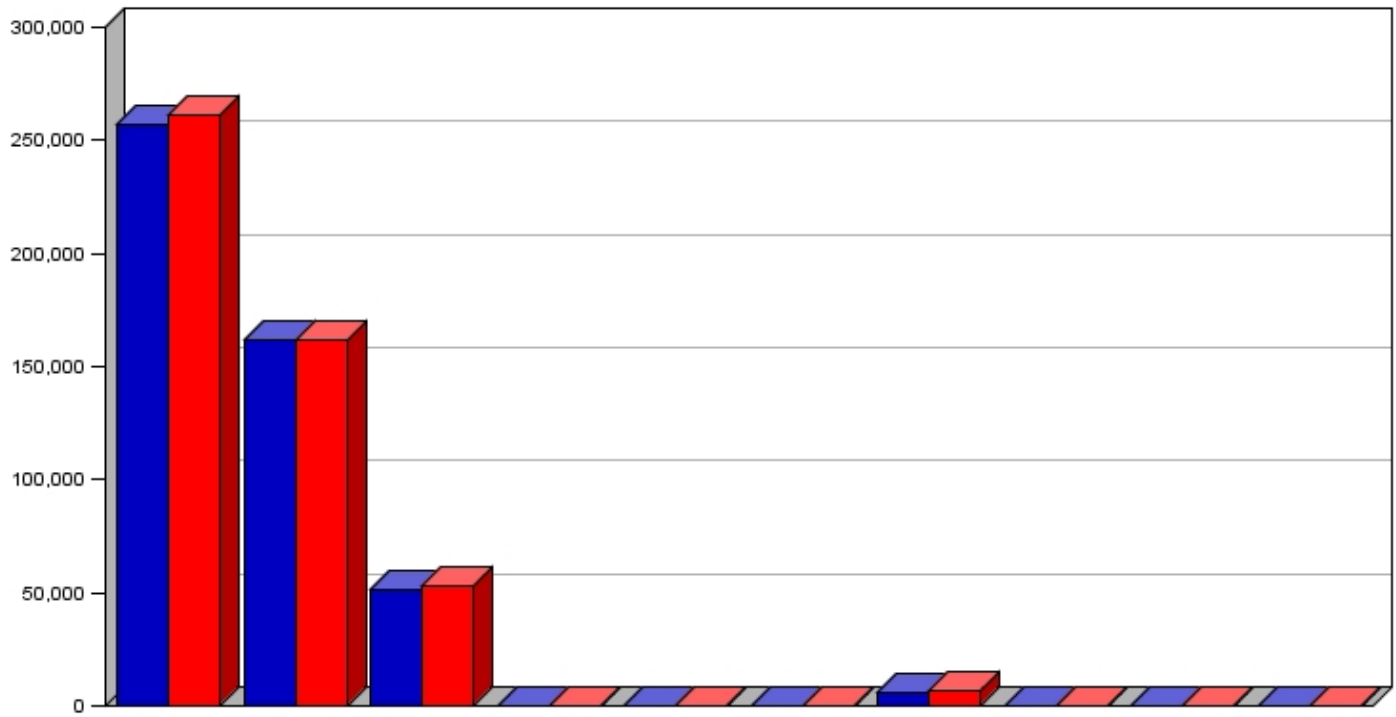
Major Revenue Variances:

The FY15 projection was reduced to reflect the downward trend in Cyclorama admissions revenue through the first quarter.

Major Expenditure Variances:

The Department has been spending conservatively. The variance in supplies and purchased/contract services is due to utilities and credit card fees more than anticipated.

Parks Facilities Revenue Fund, Dept Of Parks & Recreation

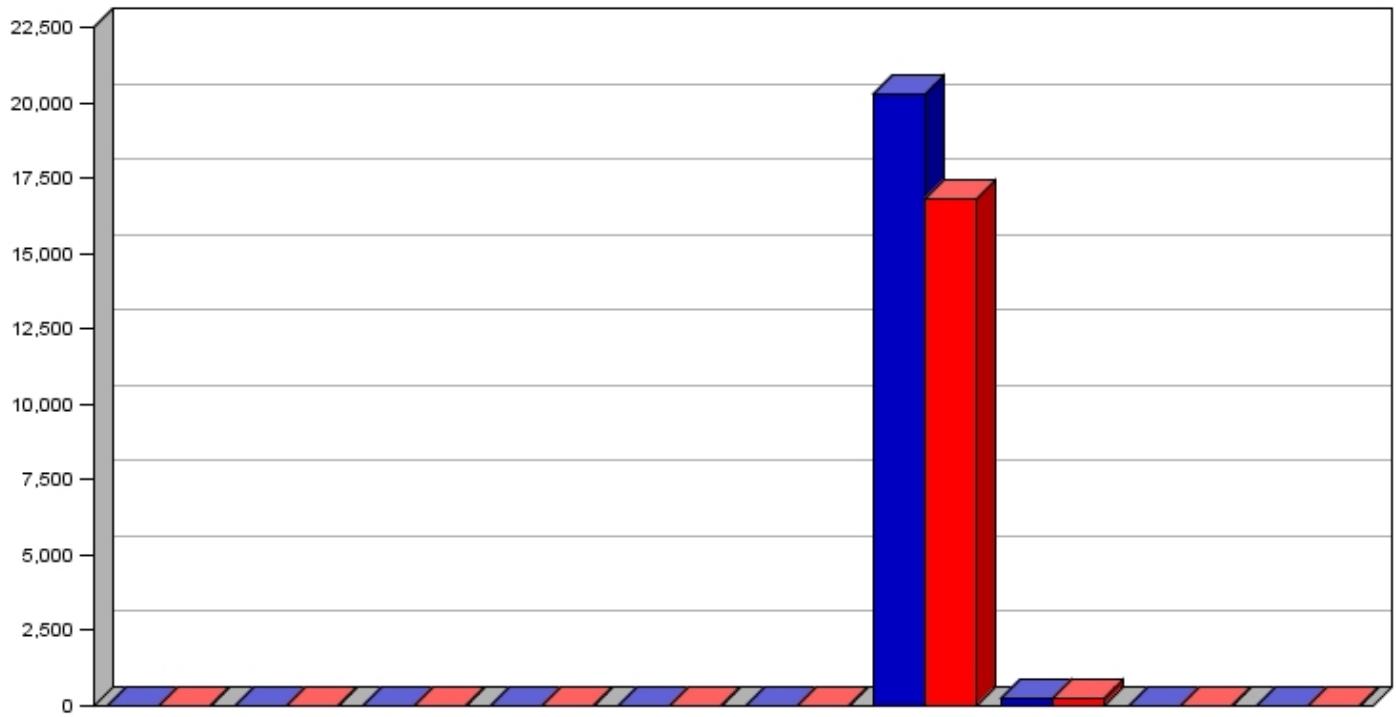


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 256,776                                  | 161,498                         | 51,201   | 0               | 0                                     | 0                             | 6,000       | 0            | 0                    | 0                    |
| Total Projected Expenses | 261,521                                  | 161,498                         | 53,159   | 0               | 0                                     | 0                             | 6,325       | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual       | Projected Expenses | Total Projected Expenses | Variance (\$)    | Variance (%)   |
|--|--------------------|------------------|--------------------|--------------------------|------------------|----------------|
| Personnel Services And Employee Benefits | \$256,776          | \$68,939         | \$192,582          | \$261,521                | (\$4,745)        | (1.85%)        |
| Purchased / Contracted Services          | \$161,498          | \$74,864         | \$86,634           | \$161,498                | \$0              | 0.00%          |
| Supplies                                 | \$51,201           | \$15,320         | \$37,840           | \$53,159                 | (\$1,958)        | (3.83%)        |
| 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                              | \$6,000            | \$2,588          | \$3,737            | \$6,325                  | (\$325)          | (5.41%)        |
| 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>\$475,475</b>   | <b>\$161,711</b> | <b>\$320,794</b>   | <b>\$482,504</b>         | <b>(\$7,029)</b> | <b>(1.48%)</b> |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, there were no vacant positions.            |
| Purchased / Contracted Services          | Anticipated to spend at budget for purchased and contracted service. |
| Supplies                                 | Variance due to utilities more than anticipated.                     |
| Capital Outlays                          | N/A  |
| Interfund / Interdepartmental Charges    | N/A  |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | Variance due to credit card fees more than anticipated.              |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | N/A  |

Parks Facilities Revenue Fund, Non-Departmental

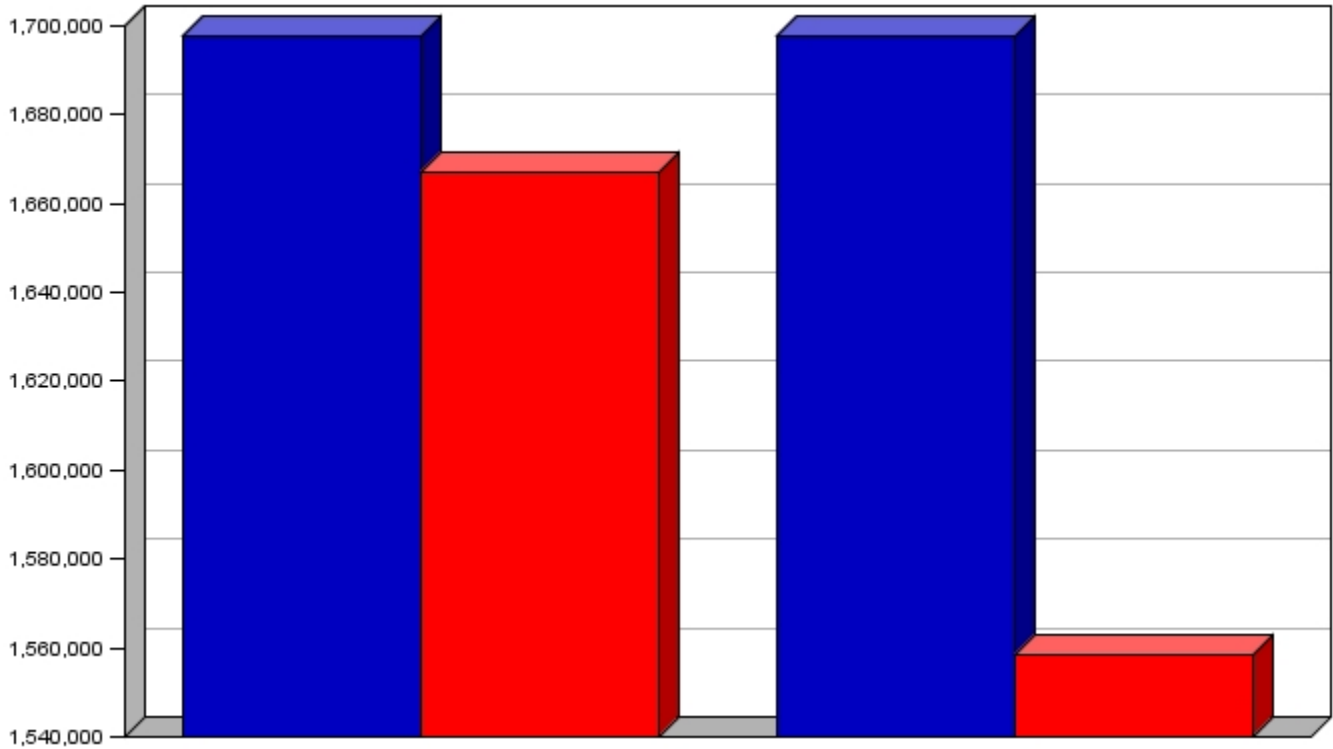


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 0  | 0                               | 0        | 0               | 0                                     | 0                             | 20,302      | 240          | 0                    | 0                    |
| Total Projected Expenses | 0  | 0                               | 0        | 0               | 0                                     | 0                             | 16,829      | 282          | 0                    | 0                    |

| Account                                  | FY15 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                              | \$20,302           | \$3,867        | \$12,962           | \$16,829                 | \$3,473        | 17.11%        |
| Debt Service                             | \$240              | \$178          | \$104              | \$282                    | (\$42)         | (17.48%)      |
| Conversion / Summary                     | \$0                | \$0            | \$0                | \$0                      | \$0            | 0.00%         |
| Other Financing Uses                     | \$0                | \$0            | \$0                | \$0                      | \$0            | 0.00%         |
| <b>Expenses</b>                          | <b>\$20,542</b>    | <b>\$4,045</b> | <b>\$13,066</b>    | <b>\$17,111</b>          | <b>\$3,431</b> | <b>16.70%</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    | N/A  |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | Variance is due to life and health cost (OPEB) less than anticipated.    |
| Debt Service                             | Variance is due to charges for 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  |
|-------------------------|-----------|-----------|
| FY15 COA Funding Budget | 1,697,611 | 1,697,611 |
| FY15 Projection         | 1,667,016 | 1,558,587 |

| Account           | Actual<br>Y-T-D(Sep)<br>FY13 | Actual<br>Y-T-D(Sep)<br>FY14 | COA Funding<br>Budget<br>YearTotal<br>FY15 | Actual<br>Y-T-D(Sep)<br>FY15 | Projected<br>Expenses<br>YearTotal<br>FY15 | Variance (\$) | Variance (%) |
|-------------------|------------------------------|------------------------------|--|------------------------------|--|---------------|--------------|
| Revenues          | \$288,070                    | \$369,273                    | \$1,697,611                                | \$169,389                    | \$1,667,016                                | (\$30,595)    | (1.80%)      |
| Expenses          | \$441,894                    | \$513,006                    | \$1,697,611                                | \$419,681                    | \$1,558,587                                | \$139,024     | 8.19%        |
| Surplus (Deficit) | (\$153,824)                  | (\$143,733)                  | \$0  | (\$250,293)                  | \$108,429                                  | \$108,429     | N/A          |

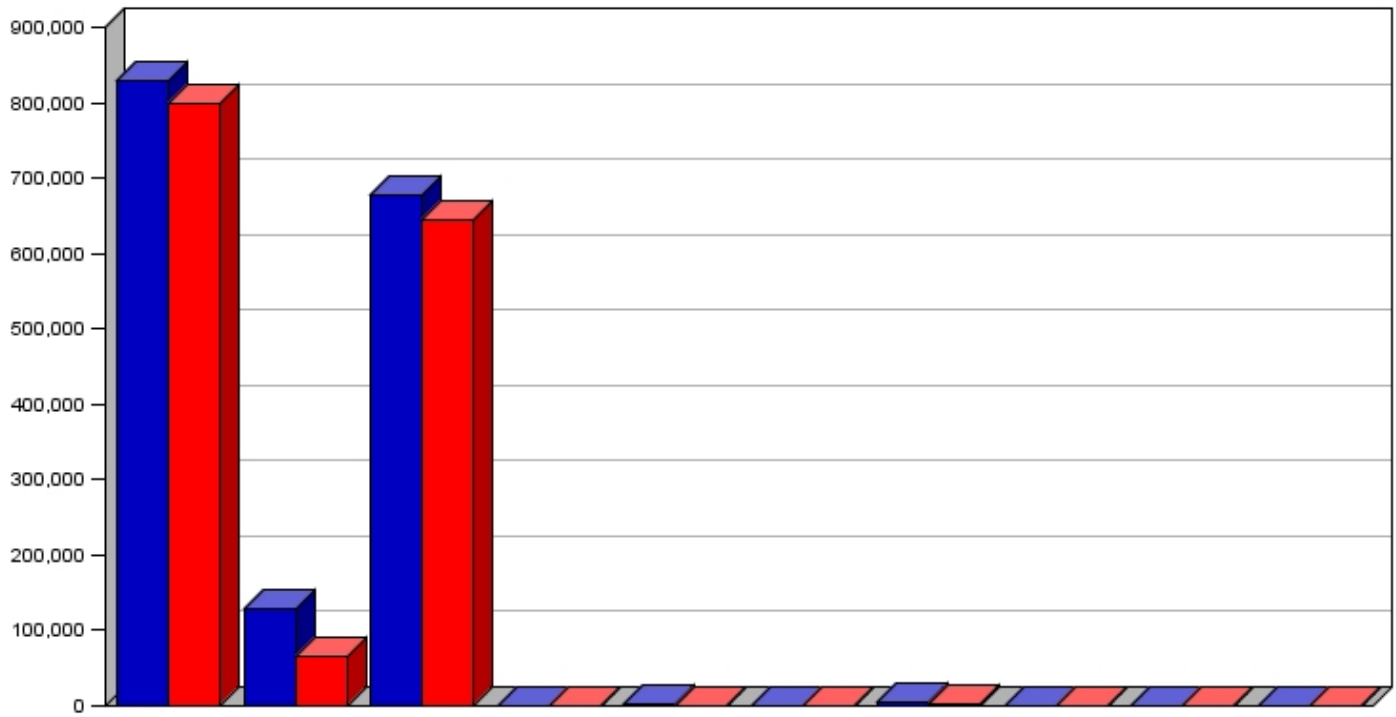
Major Revenue Variances:

Rental revenue is expected to decline due to discontinuance of event booking after October 18, 2014 and pending sale of venue.

Major Expenditure Variances:

Variance due to pending sale of venue as well as staff no longer occupying the building after November 5, 2014.

Civic Center Revenue Fund, Dept Of Parks & Recreation

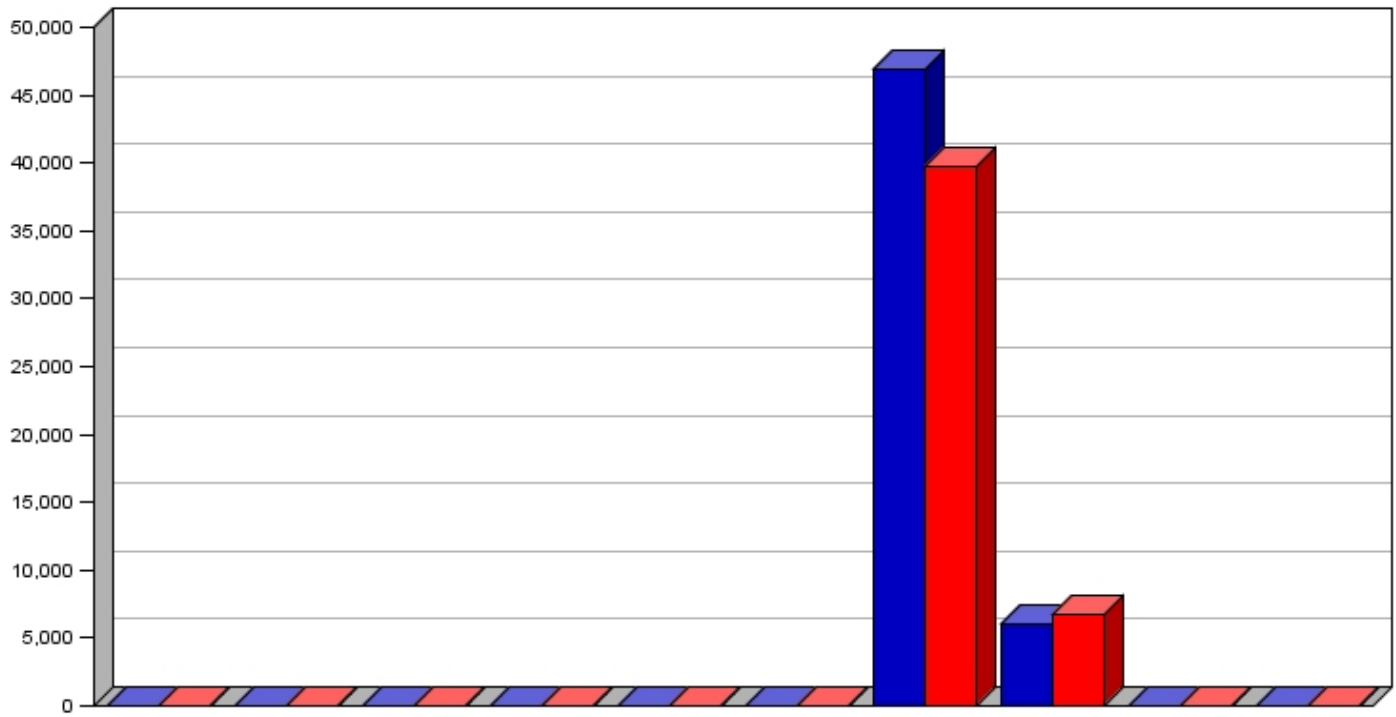


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 828,664                                  | 130,008                         | 677,935  | 0               | 2,242                                 | 0                             | 5,841       | 0            | 0                    | 0                    |
| Total Projected Expenses | 799,832                                  | 65,443                          | 643,659  | 0               | 0                                     | 0                             | 3,073       | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual       | Projected Expenses | Total Projected Expenses | Variance (\$)    | Variance (%) |
|--|--------------------|------------------|--------------------|--------------------------|------------------|--------------|
| Personnel Services And Employee Benefits | \$828,664          | \$177,182        | \$622,650          | \$799,832                | \$28,832         | 3.48%        |
| Purchased / Contracted Services          | \$130,008          | \$47,312         | \$18,131           | \$65,443                 | \$64,565         | 49.66%       |
| Supplies                                 | \$677,935          | \$179,546        | \$464,112          | \$643,659                | \$34,276         | 5.06%        |
| Capital Outlays                          | \$0                | \$0              | \$0                | \$0                      | \$0              | 0.00%        |
| Interfund / Interdepartmental Charges    | \$2,242            | \$0              | \$0                | \$0                      | \$2,242          | 100.00%      |
| Depreciation And Amortization            | \$0                | \$0              | \$0                | \$0                      | \$0              | 0.00%        |
| Other Costs                              | \$5,841            | \$127            | \$2,946            | \$3,073                  | \$2,768          | 47.38%       |
| 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>\$1,644,690</b> | <b>\$404,168</b> | <b>\$1,107,839</b> | <b>\$1,512,007</b>       | <b>\$132,683</b> | <b>8.07%</b> |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Civic Center had two vacant positions.                                |
| Purchased / Contracted Services          | Variance due to settlement of all obligations pending sale of Civic Center.                         |
| Supplies                                 | Variance due to fluctation of utilities.  |
| Capital Outlays                          | N/A   |
| Interfund / Interdepartmental Charges    | Variance due to administrative fee for indirect cost will not be charged and pending sale of venue. |
| Depreciation And Amortization            | N/A   |
| Other Costs                              | Variance due to Other Costs less than anticipated.  |
| Debt Service                             | N/A   |
| Conversion / Summary                     | N/A   |
| Other Financing Uses                     | N/A   |

Civic Center Revenue Fund, Non-Departmental



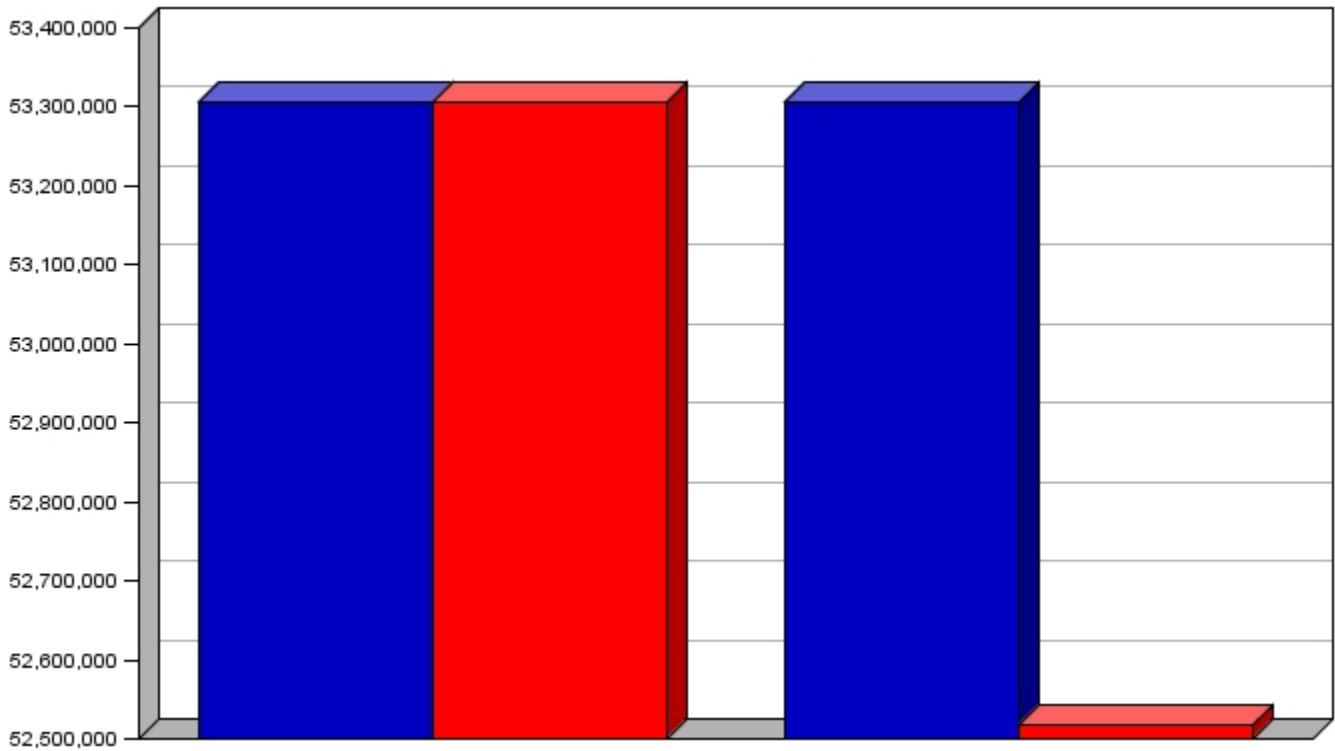
|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 0  | 0                               | 0        | 0               | 0                                     | 0                             | 46,948      | 5,973        | 0                    | 0                    |
| Total Projected Expenses | 0  | 0                               | 0        | 0               | 0                                     | 0                             | 39,807      | 6,773        | 0                    | 0                    |

| Account                                  | FY15 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                              | \$46,948           | \$11,092   | \$28,715           | \$39,807                 | \$7,141       | 15.21%       |
| Debt Service                             | \$5,973            | \$4,422    | \$2,352            | \$6,773                  | (\$800)       | (13.40%)     |
| Conversion / Summary                     | \$0                | \$0        | \$0                | \$0                      | \$0           | 0.00%        |
| Other Financing Uses                     | \$0                | \$0        | \$0                | \$0                      | \$0           | 0.00%        |
| Expenses                                 | \$52,921           | \$15,514   | \$31,067           | \$46,580                 | \$6,341       | 11.98%       |

| 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 life and health cost (OPEB) less than anticipated.    |
| Debt Service                             | Variance is due to charges for 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   |
|-------------------------|------------|------------|
| FY15 COA Funding Budget | 53,306,438 | 53,306,438 |
| FY15 Projection         | 53,306,438 | 52,516,702 |

| Account           | Actual<br>Y-T-D(Sep)<br>FY13 | Actual<br>Y-T-D(Sep)<br>FY14 | COA Funding<br>Budget<br>YearTotal<br>FY15 | Actual<br>Y-T-D(Sep)<br>FY15 | Projected<br>Expenses<br>YearTotal<br>FY15 | Variance (\$) | Variance (%) |
|-------------------|------------------------------|------------------------------|--|------------------------------|--|---------------|--------------|
| Revenues          | \$26,338,507                 | \$49,783,157                 | \$53,306,438                               | \$26,984,611                 | \$53,306,438                               | \$0           | 0.00%        |
| Expenses          | \$9,610,647                  | \$10,376,422                 | \$53,306,438                               | \$10,775,179                 | \$52,516,702                               | \$789,736     | 1.48%        |
| Surplus (Deficit) | \$16,727,860                 | \$39,406,735                 | \$0  | \$16,209,432                 | \$789,736                                  | \$789,736     | N/A          |

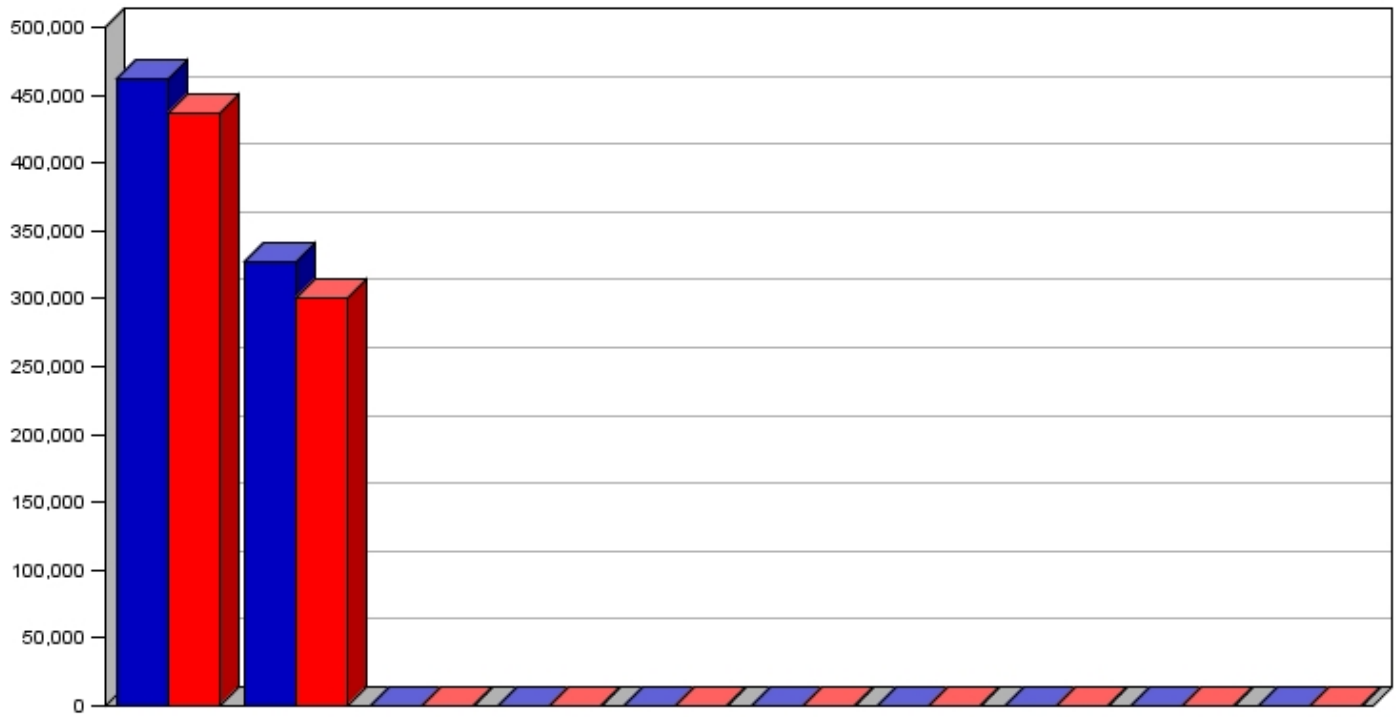
Major Revenue Variances:

As of September 30, 2014, the Department of Solid Waste Services revenues were \$27M. The department anticipates FY15 Revenues will be on par with anticipations.

Major Expenditure Variances:

The Department of Solid Waste Services anticipates lower expenses due to vacant positions, health care cost for retirees and motor equipment and repairs lower than anticipated.

Solid Waste Services Revenue Fund, Executive Offices

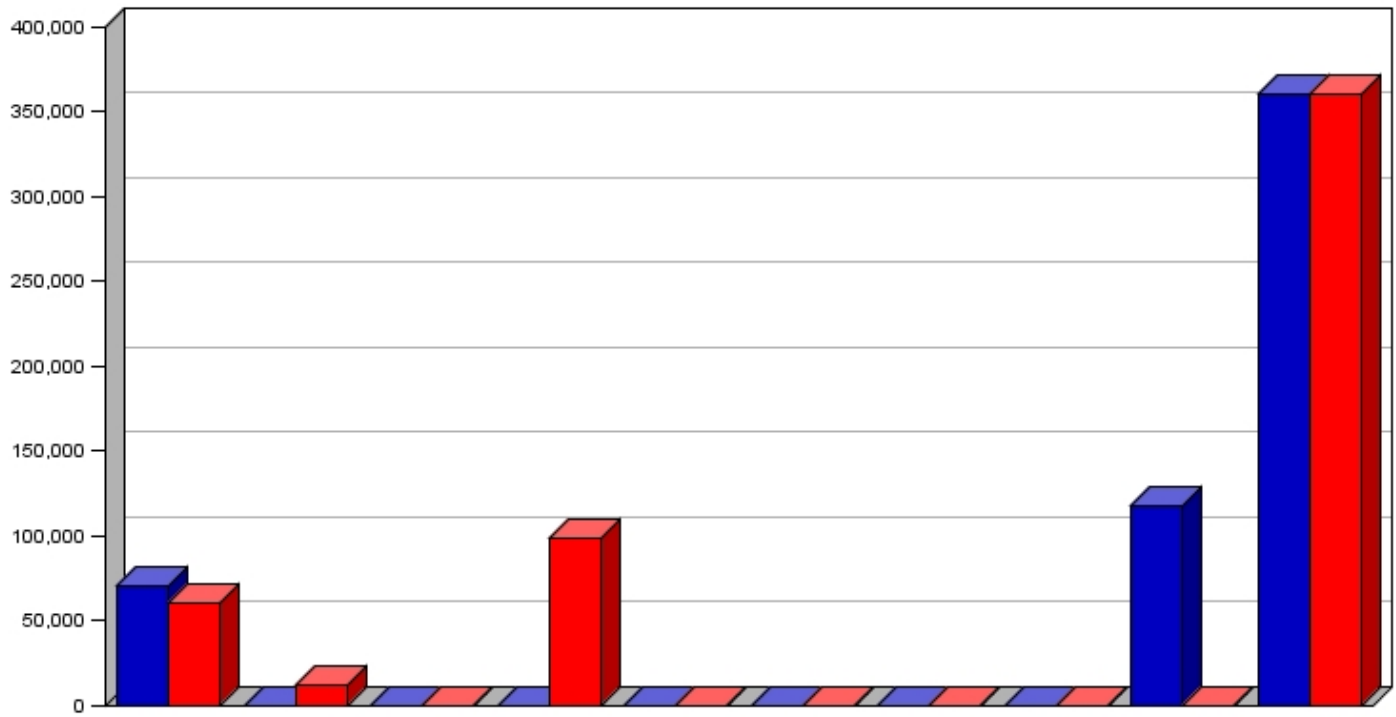


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 462,112                                  | 327,750                         | 0        | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |
| Total Projected Expenses | 436,231                                  | 301,000                         | 0        | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual       | Projected Expenses | Total Projected Expenses | Variance (\$)   | Variance (%) |
|--|--------------------|------------------|--------------------|--------------------------|-----------------|--------------|
| Personnel Services And Employee Benefits | \$462,112          | \$86,457         | \$349,774          | \$436,231                | \$25,881        | 5.60%        |
| Purchased / Contracted Services          | \$327,750          | \$18,033         | \$282,967          | \$301,000                | \$26,750        | 8.16%        |
| 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>\$789,862</b>   | <b>\$104,490</b> | <b>\$632,741</b>   | <b>\$737,231</b>         | <b>\$52,631</b> | <b>6.66%</b> |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, Executive Offices had eight vacant positions split funded. |
| Purchased / Contracted Services          | Variance due to Purchased / Contracted Services less than anticipated.               |
| 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

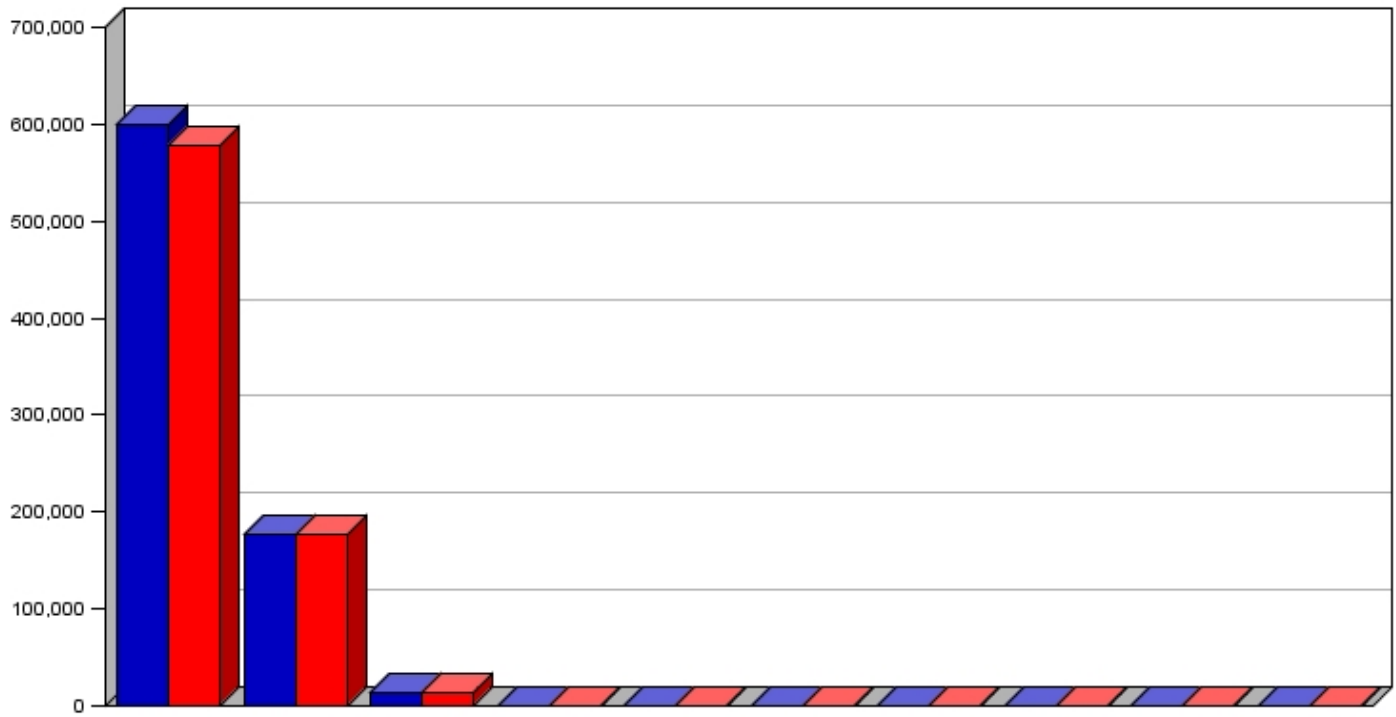


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 70,352                                   | 0                               | 0        | 0               | 0                                     | 0                             | 0           | 0            | 117,538              | 360,909              |
| Total Projected Expenses | 60,323                                   | 12,789                          | 0        | 98,439          | 0                                     | 0                             | 0           | 0            | 0                    | 360,909              |

| Account                                  | FY15 Funded Budget | YTD Actual | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$70,352           | \$7,558    | \$52,765           | \$60,323                 | \$10,029      | 14.26%       |
| Purchased / Contracted Services          | \$0                | \$12,789   | \$0                | \$12,789                 | (\$12,789)    | 0.00%        |
| Supplies                                 | \$0                | \$0        | \$0                | \$0                      | \$0           | 0.00%        |
| Capital Outlays                          | \$0                | \$0        | \$98,439           | \$98,439                 | (\$98,439)    | 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                     | \$117,538          | \$0        | \$0                | \$0                      | \$117,538     | 100.00%      |
| Other Financing Uses                     | \$360,909          | \$0        | \$360,909          | \$360,909                | \$0           | 0.00%        |
| Expenses                                 | \$548,799          | \$20,347   | \$512,113          | \$532,460                | \$16,339      | 2.98%        |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, there were two vacant split-funded positions. Projected surplus due to current vacancies.                      |
| Purchased / Contracted Services          | This line represents the expense capture for the 311 Call Center project (start up and build out).                                       |
| Supplies                                 | N/A  |
| 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                     | This line represents funding for Oracle E-Business Suite upgrade and enhancements that will be transferred to the Capital Projects Fund. |

Solid Waste Services Revenue Fund, Department Of Finance

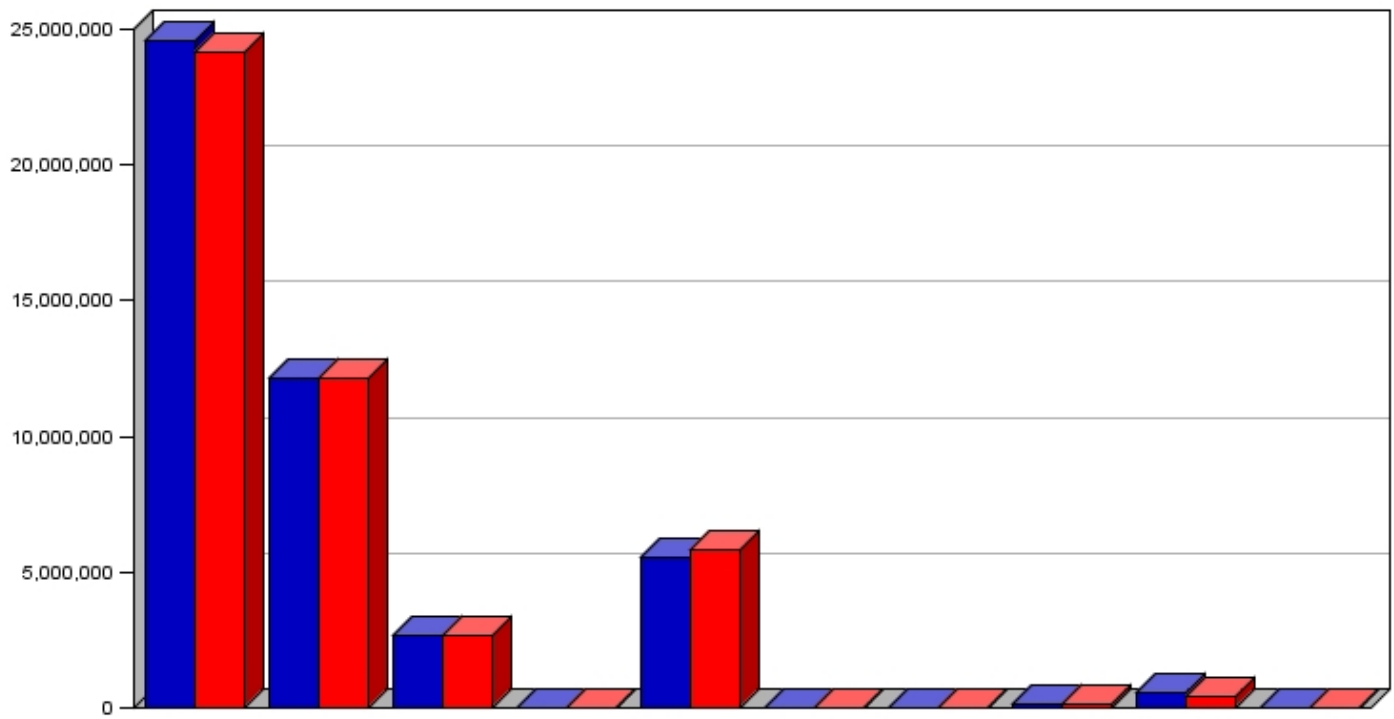


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 599,539                                  | 177,741                         | 13,542   | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |
| Total Projected Expenses | 577,145                                  | 177,456                         | 13,366   | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual       | Projected Expenses | Total Projected Expenses | Variance (\$)   | Variance (%) |
|--|--------------------|------------------|--------------------|--------------------------|-----------------|--------------|
| Personnel Services And Employee Benefits | \$599,539          | \$127,493        | \$449,652          | \$577,145                | \$22,394        | 3.74%        |
| Purchased / Contracted Services          | \$177,741          | \$9,723          | \$167,733          | \$177,456                | \$285           | 0.16%        |
| Supplies                                 | \$13,542           | \$905            | \$12,461           | \$13,366                 | \$176           | 1.30%        |
| 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>\$790,822</b>   | <b>\$138,121</b> | <b>\$629,847</b>   | <b>\$767,967</b>         | <b>\$22,855</b> | <b>2.89%</b> |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Finance had one vacant position.                                      |
| Purchased / Contracted Services          | Variance is due to less contracted services anticipated and includes contract for new Solid Waste Billing system. |
| Supplies                                 | Variance is due to less than supplies anticipated.  |
| 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

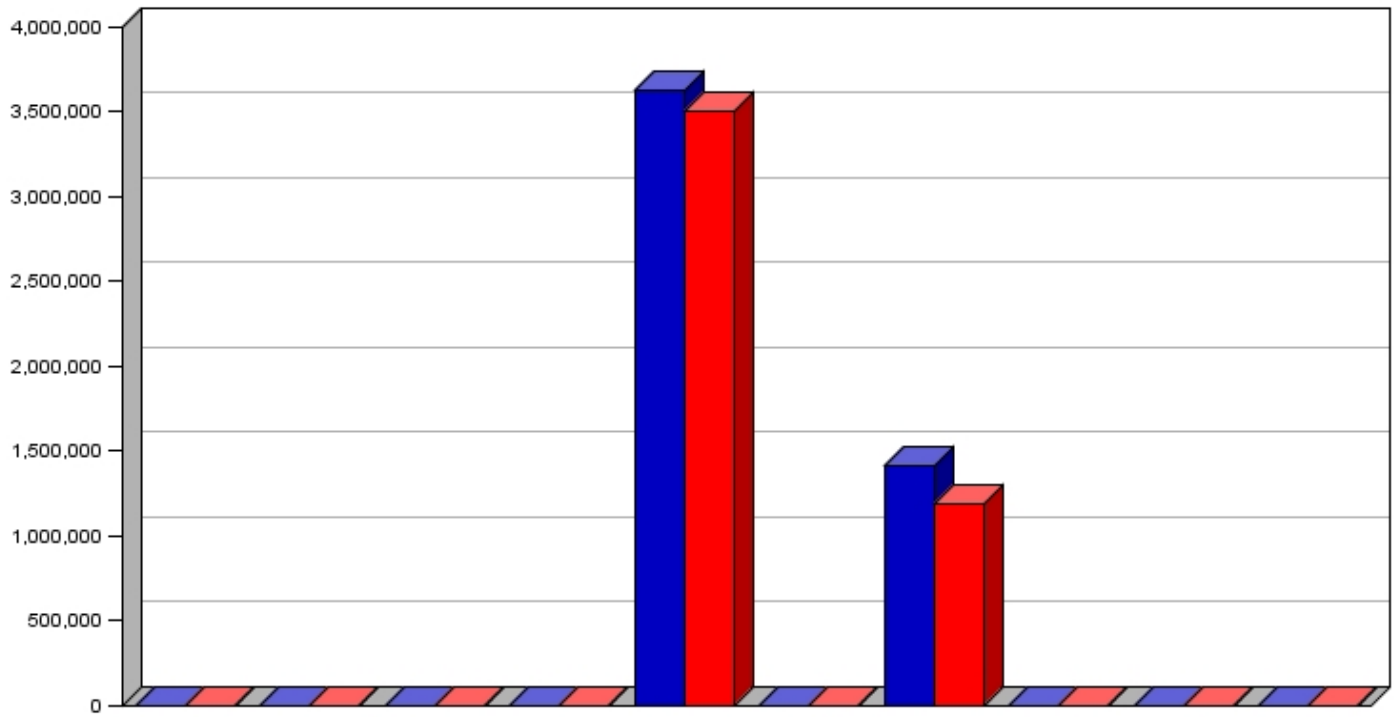


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies  | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|-----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 24,566,434                               | 12,166,679                      | 2,685,973 | 8,474           | 5,565,956                             | 0                             | 679         | 174,978      | 565,921              | 0                    |
| Total Projected Expenses | 24,184,748                               | 12,135,802                      | 2,686,465 | 8,474           | 5,803,652                             | 0                             | 679         | 174,978      | 424,441              | 0                    |

| Account                                  | FY15 Funded Budget  | YTD Actual         | Projected Expenses  | Total Projected Expenses | Variance (\$)    | Variance (%) |
|--|---------------------|--------------------|---------------------|--------------------------|------------------|--------------|
| Personnel Services And Employee Benefits | \$24,566,434        | \$5,642,072        | \$18,542,676        | \$24,184,748             | \$381,686        | 1.55%        |
| Purchased / Contracted Services          | \$12,166,679        | \$1,057,207        | \$11,078,595        | \$12,135,802             | \$30,877         | 0.25%        |
| Supplies                                 | \$2,685,973         | \$166,336          | \$2,520,129         | \$2,686,465              | (\$492)          | (0.02%)      |
| Capital Outlays                          | \$8,474             | \$0                | \$8,474             | \$8,474                  | \$0              | 0.00%        |
| Interfund / Interdepartmental Charges    | \$5,565,956         | \$1,645,783        | \$4,157,869         | \$5,803,652              | (\$237,696)      | (4.27%)      |
| Depreciation And Amortization            | \$0                 | \$0                | \$0                 | \$0                      | \$0              | 0.00%        |
| Other Costs                              | \$679               | \$0                | \$679               | \$679                    | \$0              | 0.00%        |
| Debt Service                             | \$174,978           | \$0                | \$174,978           | \$174,978                | \$0              | 0.00%        |
| Conversion / Summary                     | \$565,921           | \$0                | \$424,441           | \$424,441                | \$141,480        | 25.00%       |
| Other Financing Uses                     | \$0                 | \$0                | \$0                 | \$0                      | \$0              | 0.00%        |
| <b>Expenses</b>                          | <b>\$45,735,094</b> | <b>\$8,511,399</b> | <b>\$36,907,840</b> | <b>\$45,419,239</b>      | <b>\$315,855</b> | <b>0.69%</b> |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Public Works had 42 vacant positions.       |
| Purchased / Contracted Services          | Variance due to purchase/contractual services trending slightly lower than anticipated. |
| Supplies                                 | Variance due to supplies trending slightly higher than anticipated.                     |
| Capital Outlays                          | This line represents equipment replacement charges.                                     |
| Interfund / Interdepartmental Charges    | Variance due to motor equipment and repairs trending higher than anticipated.           |
| Depreciation And Amortization            | N/A   |
| Other Costs                              | This line represents Solid Waste refund charges.  |
| Debt Service                             | This line represents Solid Waste Services interest allocations.                         |
| Conversion / Summary                     | Variance due to Budget reserves that will be utilized as needed.                        |
| Other Financing Uses                     | N/A   |

Solid Waste Services Revenue Fund, Non-Departmental

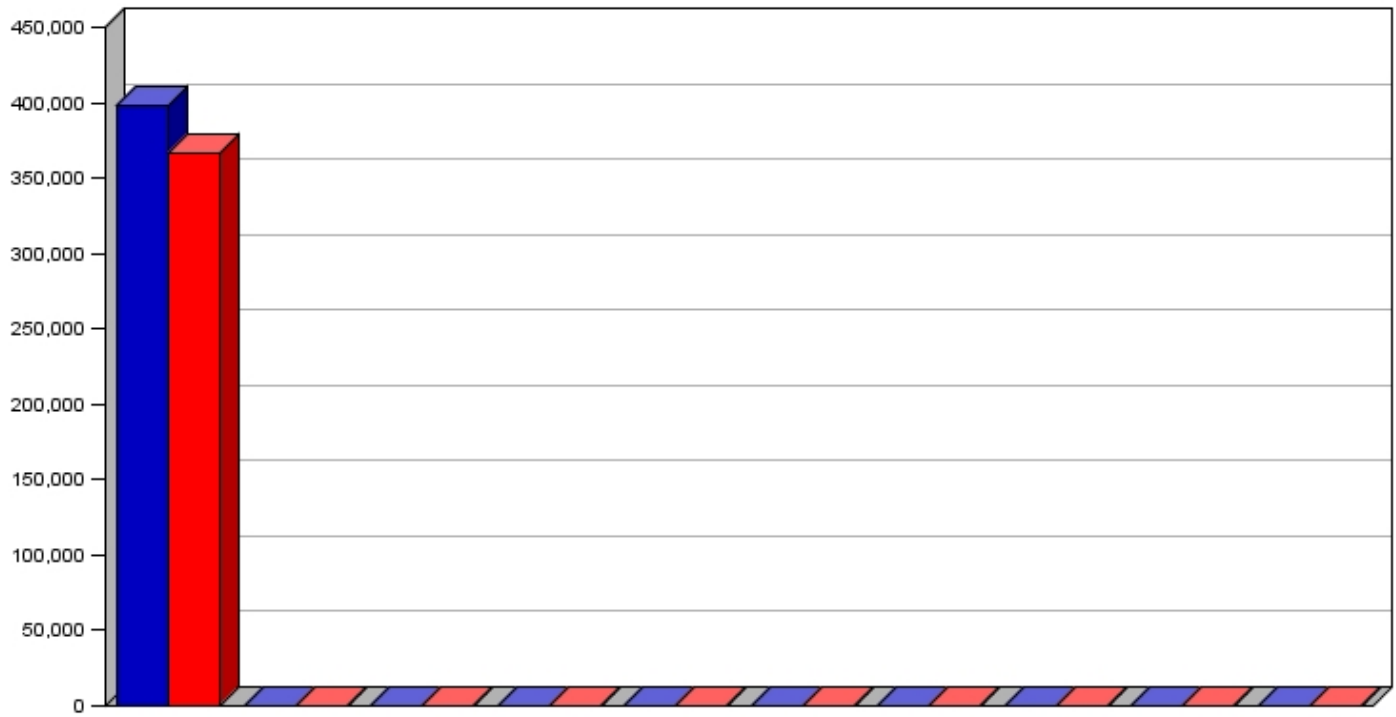


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 0  | 0                               | 0        | 0               | 3,631,426                             | 0                             | 1,411,686   | 0            | 0                    | 0                    |
| Total Projected Expenses | 0  | 0                               | 0        | 0               | 3,506,884                             | 0                             | 1,186,698   | 0            | 0                    | 0                    |

| Account                                  | FY15 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                | \$787,764          | (\$787,764)        | \$0                      | \$0              | 0.00%        |
| Supplies                                 | \$0                | \$0                | \$0                | \$0                      | \$0              | 0.00%        |
| Capital Outlays                          | \$0                | \$0                | \$0                | \$0                      | \$0              | 0.00%        |
| Interfund / Interdepartmental Charges    | \$3,631,426        | \$891,140          | \$2,615,744        | \$3,506,884              | \$124,542        | 3.43%        |
| Depreciation And Amortization            | \$0                | \$0                | \$0                | \$0                      | \$0              | 0.00%        |
| Other Costs                              | \$1,411,686        | \$307,612          | \$879,085          | \$1,186,698              | \$224,988        | 15.94%       |
| Debt Service                             | \$0                | (\$56,697)         | \$56,697           | \$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>\$5,043,112</b> | <b>\$1,929,820</b> | <b>\$2,763,762</b> | <b>\$4,693,582</b>       | <b>\$349,530</b> | <b>6.93%</b> |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | N/A   |
| Purchased / Contracted Services          | Variance due standing A/P accrual, to be reversed in 2nd quarter.                           |
| Supplies                                 | N/A   |
| Capital Outlays                          | N/A   |
| Interfund / Interdepartmental Charges    | Variance due to monthly indirect cost allocations lower than anticipated.                   |
| Depreciation And Amortization            | N/A   |
| Other Costs                              | Variance mainly due to health care cost for retirees lower than anticipated.                |
| Debt Service                             | Variance due to unbudgeted allocated interest charges to be adjusted in the second quarter. |
| Conversion / Summary                     | N/A   |
| Other Financing Uses                     | N/A   |

Solid Waste Services Revenue Fund, Department Of Human Resources

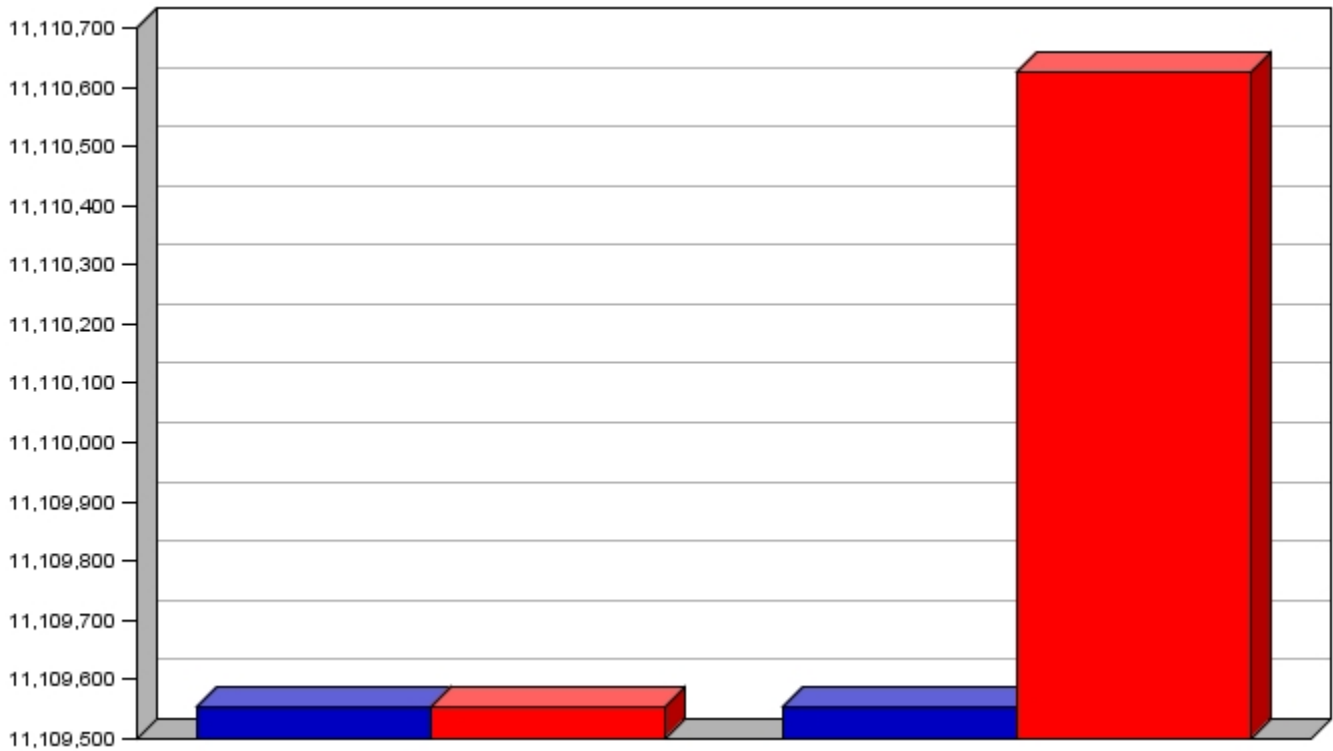


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 398,749                                  | 0                               | 0        | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |
| Total Projected Expenses | 366,223                                  | 0                               | 0        | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual      | Projected Expenses | Total Projected Expenses | Variance (\$)   | Variance (%) |
|--|--------------------|-----------------|--------------------|--------------------------|-----------------|--------------|
| Personnel Services And Employee Benefits | \$398,749          | \$71,003        | \$295,220          | \$366,223                | \$32,526        | 8.16%        |
| 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>\$398,749</b>   | <b>\$71,003</b> | <b>\$295,220</b>   | <b>\$366,223</b>         | <b>\$32,526</b> | <b>8.16%</b> |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Human Resources had 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   |

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



|                         | Revenues   | Expenses   |
|-------------------------|------------|------------|
| FY15 COA Funding Budget | 11,109,554 | 11,109,554 |
| FY15 Projection         | 11,109,554 | 11,110,625 |

| Account           | Actual<br>Y-T-D(Sep)<br>FY13 | Actual<br>Y-T-D(Sep)<br>FY14 | COA Funding<br>Budget<br>YearTotal<br>FY15 | Actual<br>Y-T-D(Sep)<br>FY15 | Projected<br>Expenses<br>YearTotal<br>FY15 | Variance (\$) | Variance (%) |
|-------------------|------------------------------|------------------------------|--|------------------------------|--|---------------|--------------|
| Revenues          | \$419,123                    | \$9,584,693                  | \$11,109,554                               | \$1,447,323                  | \$11,109,554                               | \$0           | 0.00%        |
| Expenses          | \$665,235                    | \$301,586                    | \$11,109,554                               | \$1,506,096                  | \$11,110,625                               | (\$1,071)     | (0.01%)      |
| Surplus (Deficit) | (\$246,113)                  | \$9,283,107                  | \$0  | (\$58,773)                   | (\$1,071)                                  | (\$1,071)     | N/A          |

Major Revenue Variances:

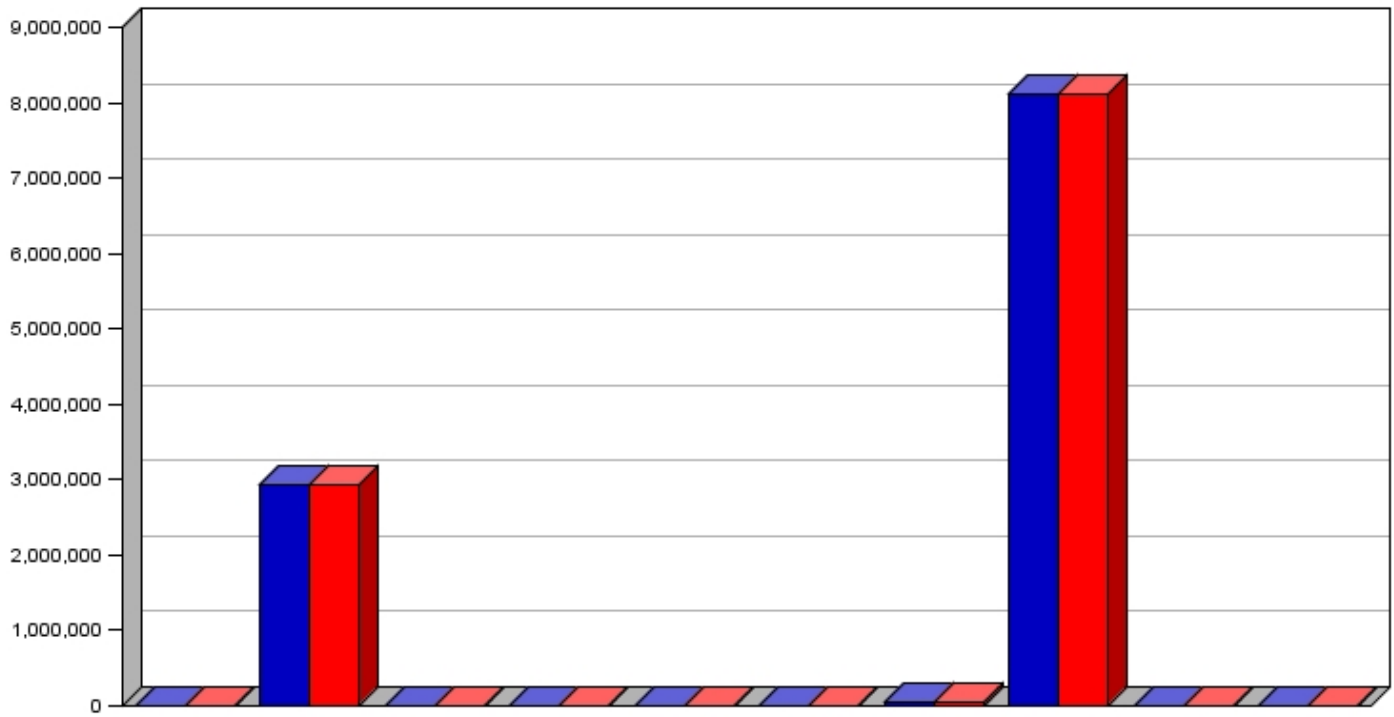
Rental revenues are on target with budget expectations. Subsidy from General Fund has not occurred in the first quarter for FY15 as it did in FY14.

Major Expenditure Variances:

Variance attributed to transactions associated with the public operations of the Underground Atlanta facilities and parking decks. Pending sale of Underground Atlanta is being monitored for fiscal year impact.



Underground Atl Facil Revenue Fund, Non-Departmental

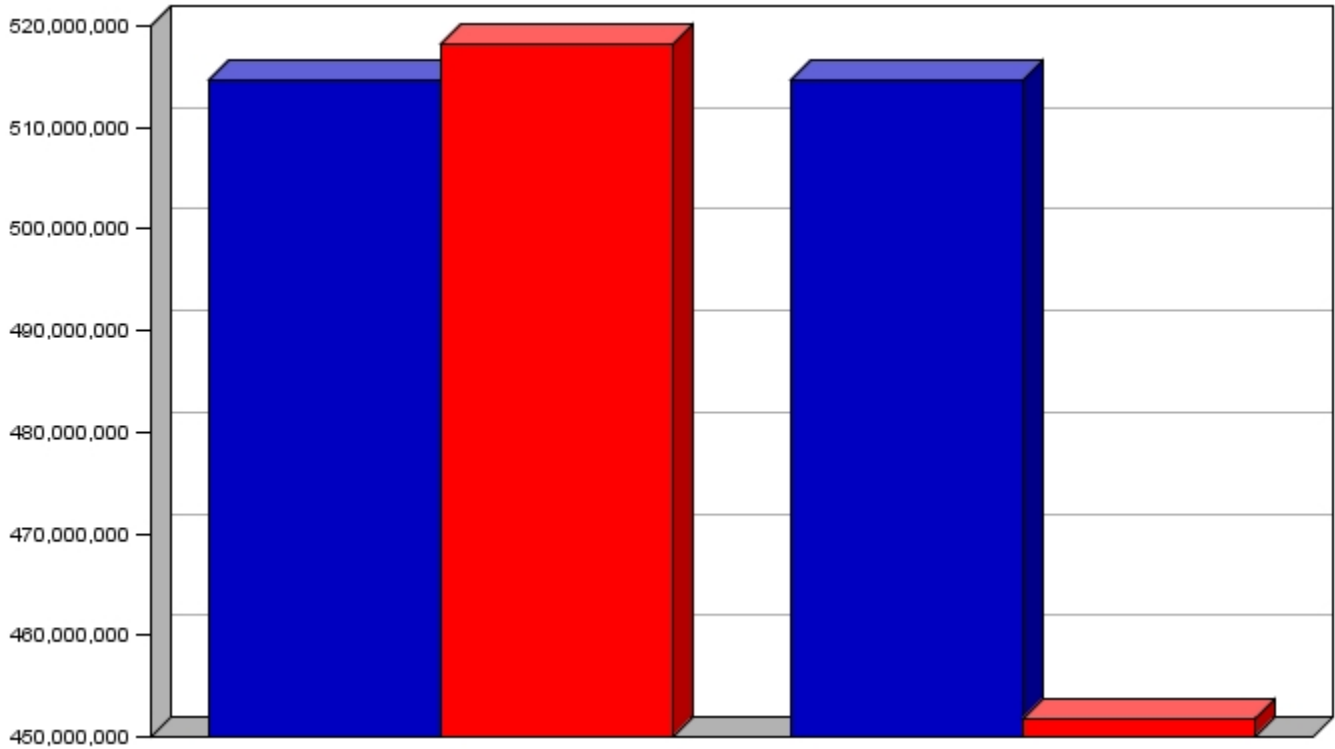


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 0  | 2,940,147                       | 0        | 0               | 0                                     | 0                             | 48,157      | 8,121,250    | 0                    | 0                    |
| Total Projected Expenses | 0  | 2,940,147                       | 0        | 0               | 0                                     | 0                             | 49,228      | 8,121,250    | 0                    | 0                    |

| Account                                  | FY15 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          | \$2,940,147         | \$1,468,608        | \$1,471,539        | \$2,940,147              | \$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                              | \$48,157            | \$16,306           | \$32,922           | \$49,228                 | (\$1,071)        | (2.22%)        |
| Debt Service                             | \$8,121,250         | \$21,182           | \$8,100,068        | \$8,121,250              | \$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>\$11,109,554</b> | <b>\$1,506,096</b> | <b>\$9,604,529</b> | <b>\$11,110,625</b>      | <b>(\$1,071)</b> | <b>(0.01%)</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    | N/A  |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | Variance due to credit card charges more than anticipated.                 |
| Debt Service                             | Variance due to debt service less than anticipated.                        |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | N/A  |

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



|   | Revenues    | Expenses    |
|---|-------------|-------------|
| <span style="color: blue;">■</span> FY15 COA Funding Budget | 514,650,481 | 514,650,481 |
| <span style="color: red;">■</span> FY15 Projection          | 518,188,050 | 451,706,331 |

| Account           | Actual<br>Y-T-D(Sep)<br>FY13 | Actual<br>Y-T-D(Sep)<br>FY14 | COA Funding<br>Budget<br>YearTotal<br>FY15 | Actual<br>Y-T-D(Sep)<br>FY15 | Projected<br>Expenses<br>YearTotal<br>FY15 | Variance (\$) | Variance (%) |
|-------------------|------------------------------|------------------------------|--|------------------------------|--|---------------|--------------|
| Revenues          | \$156,694,889                | \$109,965,284                | \$514,650,481                              | \$157,382,783                | \$518,188,050                              | \$3,537,569   | 0.69%        |
| Expenses          | \$50,767,334                 | \$61,657,687                 | \$514,650,481                              | \$57,129,835                 | \$451,706,331                              | \$62,944,150  | 12.23%       |
| Surplus (Deficit) | \$105,927,555                | \$48,307,597                 | \$0  | \$100,252,948                | \$66,481,719                               | \$66,481,719  | N/A          |

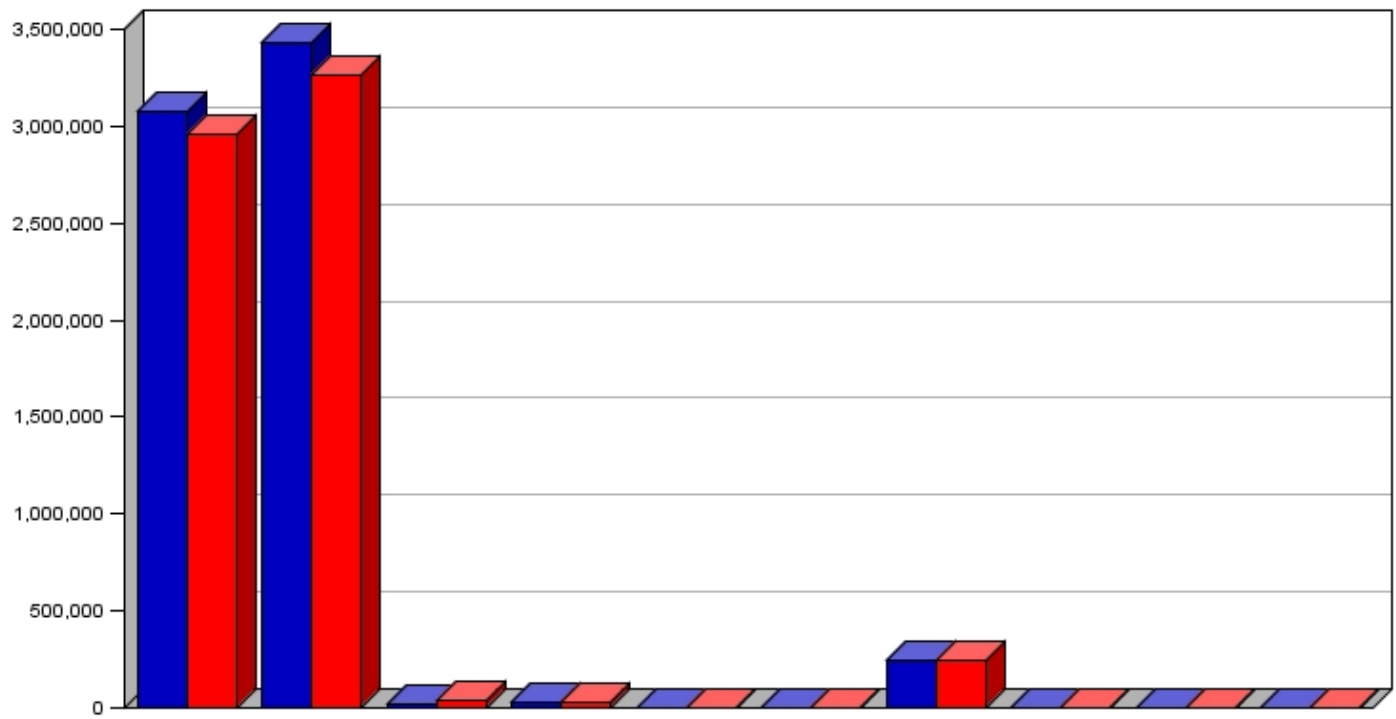
Major Revenue Variances:

Department anticipates revenue will be on par with anticipations.

Major Expenditure Variances:

Variance due to Purchased/Contract Services and Supplies less than anticipated and not to be expensed in FY15. Surplus in expenditures also due to fund-wide reserves.

Water & Wastewater Revenue Fund, Executive Offices

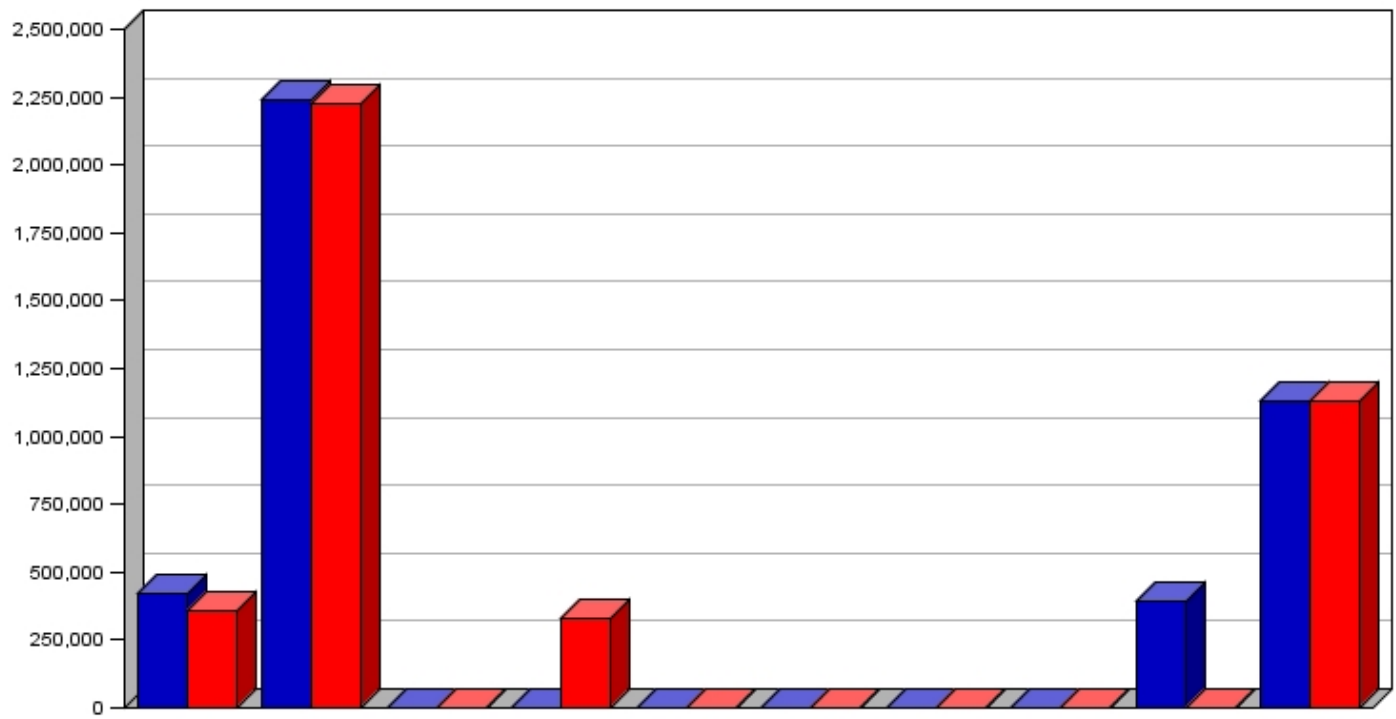


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 3,080,733                                | 3,427,579                       | 20,000   | 33,620          | 0                                     | 0                             | 250,000     | 0            | 0                    | 0                    |
| Total Projected Expenses | 2,961,406                                | 3,260,980                       | 40,000   | 30,013          | 0                                     | 0                             | 250,000     | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual         | Projected Expenses | Total Projected Expenses | Variance (\$)    | Variance (%) |
|--|--------------------|--------------------|--------------------|--------------------------|------------------|--------------|
| Personnel Services And Employee Benefits | \$3,080,733        | \$557,255          | \$2,404,151        | \$2,961,406              | \$119,327        | 3.87%        |
| Purchased / Contracted Services          | \$3,427,579        | \$1,867,755        | \$1,393,225        | \$3,260,980              | \$166,599        | 4.86%        |
| Supplies                                 | \$20,000           | (\$20,598)         | \$60,598           | \$40,000                 | (\$20,000)       | (100.00%)    |
| Capital Outlays                          | \$33,620           | \$0                | \$30,013           | \$30,013                 | \$3,607          | 10.73%       |
| Interfund / Interdepartmental Charges    | \$0                | \$0                | \$0                | \$0                      | \$0              | 0.00%        |
| Depreciation And Amortization            | \$0                | \$0                | \$0                | \$0                      | \$0              | 0.00%        |
| Other Costs                              | \$250,000          | \$0                | \$250,000          | \$250,000                | \$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>\$6,811,932</b> | <b>\$2,404,412</b> | <b>\$4,137,987</b> | <b>\$6,542,399</b>       | <b>\$269,533</b> | <b>3.96%</b> |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, there were 37 vacant positions; 21 will be filled by December 2014 (19 full, 2 split funded). |
| Purchased / Contracted Services          | Variance due to spending less than anticipated.   |
| Supplies                                 | Variance due to supplies more than anticipated.   |
| Capital Outlays                          | Projected to spending within budget.  |
| Interfund / Interdepartmental Charges    | N/A   |
| Depreciation And Amortization            | N/A   |
| Other Costs                              | Projected to spend within budget for other cost.  |
| Debt Service                             | N/A   |
| Conversion / Summary                     | N/A   |
| Other Financing Uses                     | N/A   |

Water & Wastewater Revenue Fund, Department Of Information Technology

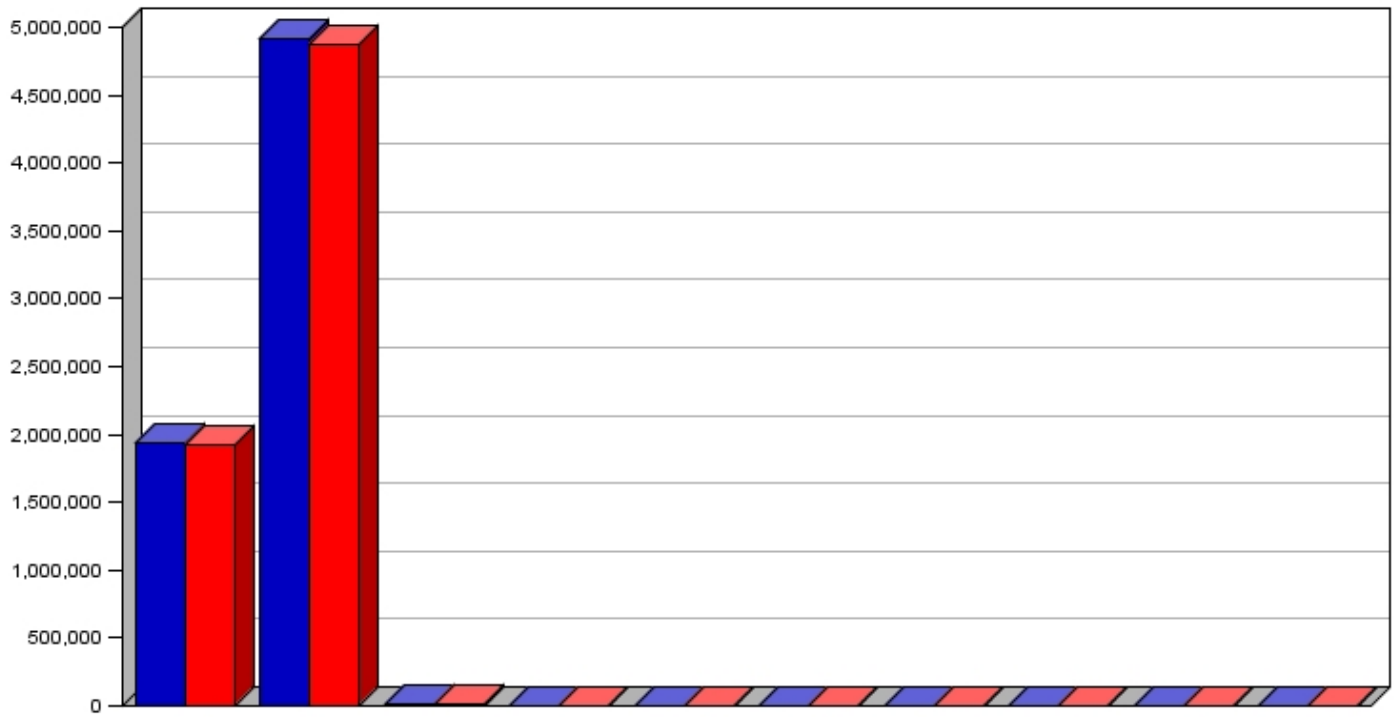


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 418,434                                  | 2,241,917                       | 0        | 0               | 0                                     | 0                             | 0           | 0            | 390,690              | 1,127,803            |
| Total Projected Expenses | 361,417                                  | 2,224,625                       | 0        | 330,950         | 0                                     | 0                             | 0           | 0            | 0                    | 1,127,803            |

| Account                                  | FY15 Funded Budget | YTD Actual | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$418,434          | \$47,592   | \$313,825          | \$361,417                | \$57,017      | 13.63%       |
| Purchased / Contracted Services          | \$2,241,917        | \$543,191  | \$1,681,434        | \$2,224,625              | \$17,292      | 0.77%        |
| Supplies                                 | \$0                | \$0        | \$0                | \$0                      | \$0           | 0.00%        |
| Capital Outlays                          | \$0                | \$0        | \$330,950          | \$330,950                | (\$330,950)   | 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                     | \$390,690          | \$0        | \$0                | \$0                      | \$390,690     | 100.00%      |
| Other Financing Uses                     | \$1,127,803        | \$0        | \$1,127,803        | \$1,127,803              | \$0           | 0.00%        |
| Expenses                                 | \$4,178,844        | \$590,783  | \$3,454,011        | \$4,044,795              | \$134,049     | 3.21%        |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, there were 4 split-funded vacant positions. Projected surplus due to current vacancies.                        |
| Purchased / Contracted Services          | Projected surplus due to telecomm audit.   |
| Supplies                                 | N/A  |
| 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                     | This line represents funding for Oracle E-Business Suite upgrade and enhancements that will be transferred to the Capital Projects Fund. |

Water & Wastewater Revenue Fund, Department Of Law

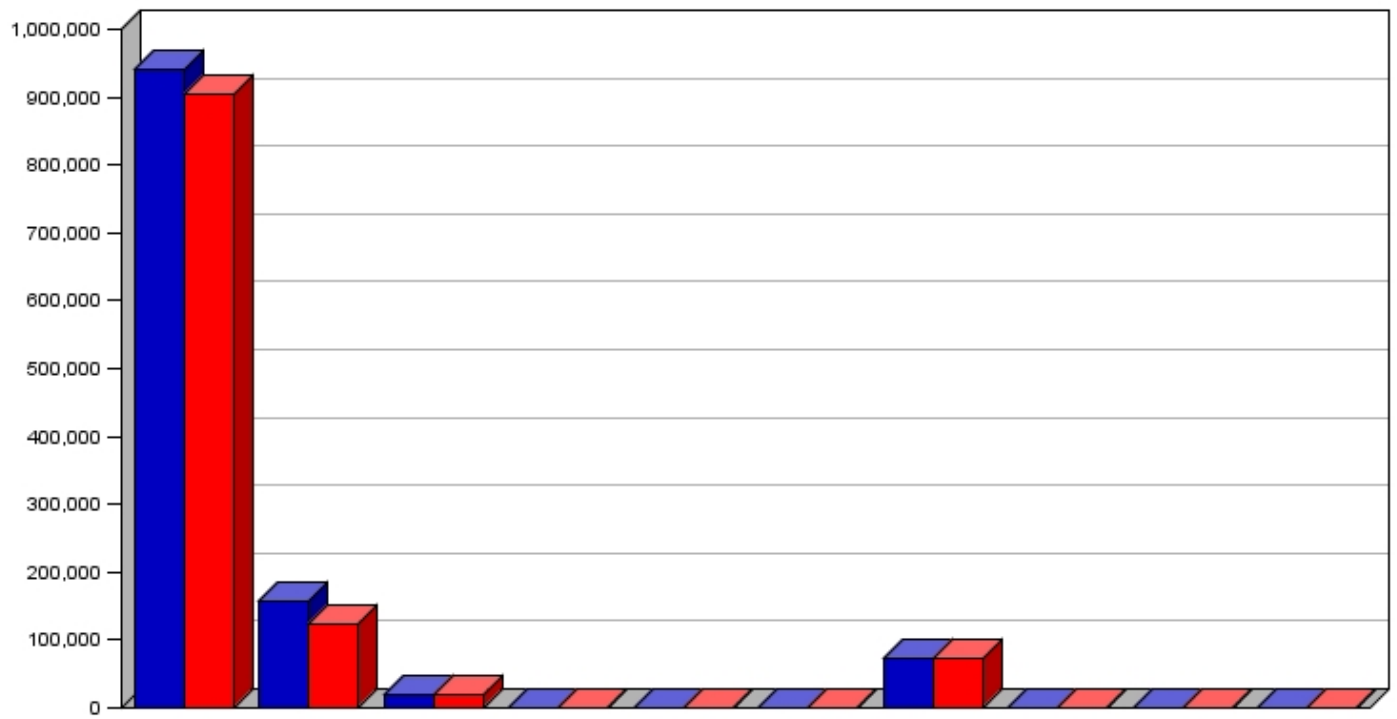


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 1,937,622                                | 4,918,604                       | 19,550   | 0               | 0                                     | 0                             | 2,500       | 0            | 0                    | 0                    |
| Total Projected Expenses | 1,927,820                                | 4,869,937                       | 19,550   | 0               | 0                                     | 0                             | 2,500       | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual       | Projected Expenses | Total Projected Expenses | Variance (\$)   | Variance (%) |
|--|--------------------|------------------|--------------------|--------------------------|-----------------|--------------|
| Personnel Services And Employee Benefits | \$1,937,622        | \$474,603        | \$1,453,217        | \$1,927,820              | \$9,802         | 0.51%        |
| Purchased / Contracted Services          | \$4,918,604        | \$218,679        | \$4,651,258        | \$4,869,937              | \$48,667        | 0.99%        |
| Supplies                                 | \$19,550           | \$4,253          | \$15,297           | \$19,550                 | \$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                              | \$2,500            | \$0              | \$2,500            | \$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                     | \$0                | \$0              | \$0                | \$0                      | \$0             | 0.00%        |
| <b>Expenses</b>                          | <b>\$6,878,276</b> | <b>\$697,534</b> | <b>\$6,122,272</b> | <b>\$6,819,806</b>       | <b>\$58,470</b> | <b>0.85%</b> |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Law had no vacant positions. |
| Purchased / Contracted Services          | Surplus due to lower than expected outside counsel 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  |

Water & Wastewater Revenue Fund, Department Of Finance

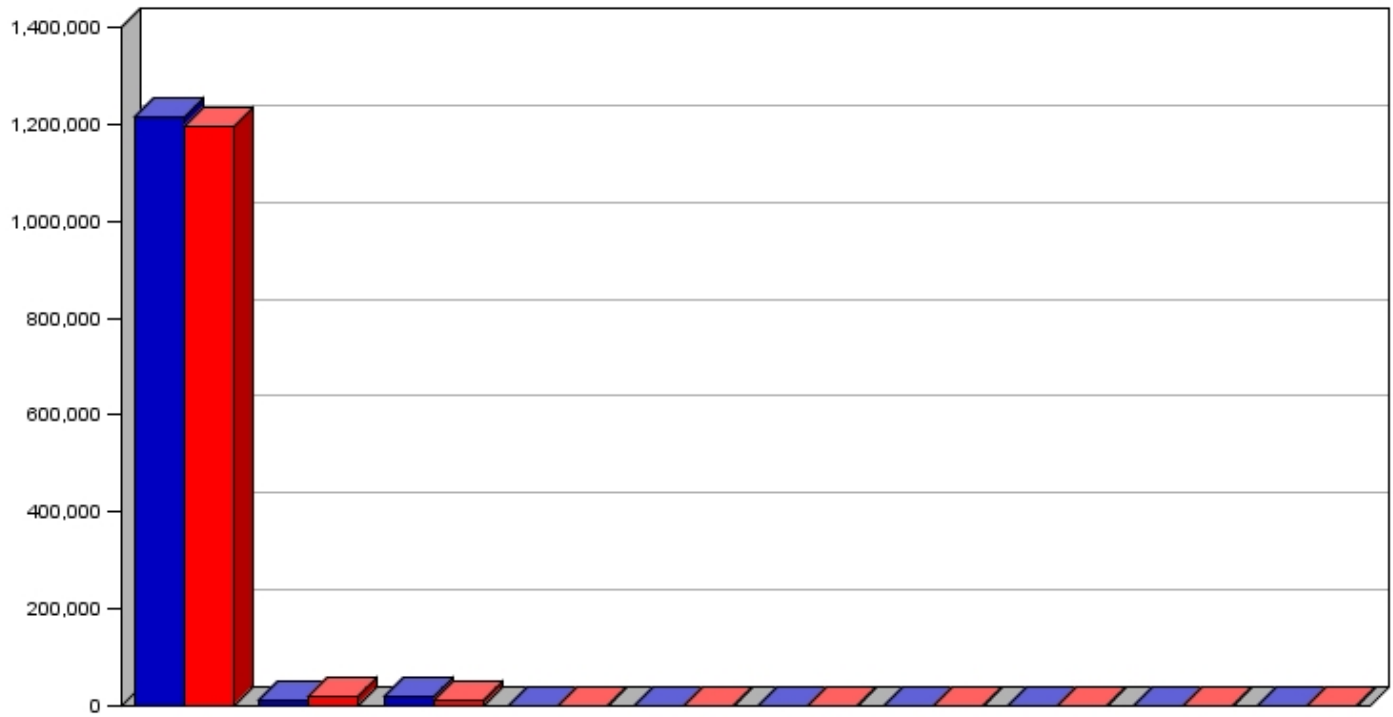


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 940,507                                  | 157,812                         | 20,490   | 0               | 0                                     | 0                             | 72,917      | 0            | 0                    | 0                    |
| Total Projected Expenses | 903,463                                  | 122,598                         | 19,512   | 0               | 0                                     | 0                             | 72,917      | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual       | Projected Expenses | Total Projected Expenses | Variance (\$)   | Variance (%) |
|--|--------------------|------------------|--------------------|--------------------------|-----------------|--------------|
| Personnel Services And Employee Benefits | \$940,507          | \$207,079        | \$696,384          | \$903,463                | \$37,044        | 3.94%        |
| Purchased / Contracted Services          | \$157,812          | \$8,700          | \$113,898          | \$122,598                | \$35,214        | 22.31%       |
| Supplies                                 | \$20,490           | \$0              | \$19,512           | \$19,512                 | \$978           | 4.77%        |
| 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                              | \$72,917           | \$0              | \$72,917           | \$72,917                 | \$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>\$1,191,726</b> | <b>\$215,779</b> | <b>\$902,712</b>   | <b>\$1,118,491</b>       | <b>\$73,235</b> | <b>6.15%</b> |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Finance had one vacant position. |
| Purchased / Contracted Services          | Variance is due to less contracted services anticipated.                     |
| Supplies                                 | Variance is due to less supplies anticipated.                                |
| Capital Outlays                          | N/A  |
| Interfund / Interdepartmental Charges    | N/A  |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | This line item is for bank fees, credit cards and refunds.                   |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | N/A  |

Water & Wastewater Revenue Fund, Department Of Procurement

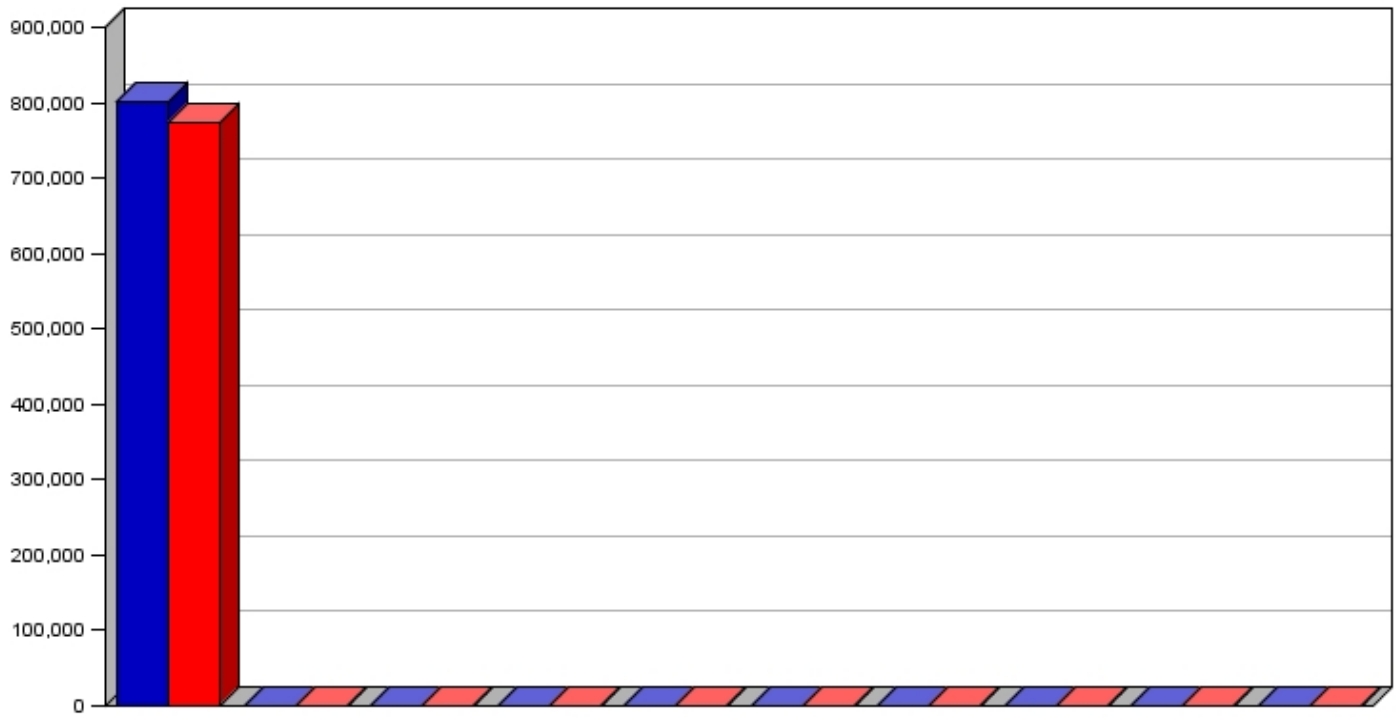


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 1,215,674                                | 12,862                          | 18,549   | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |
| Total Projected Expenses | 1,194,206                                | 18,019                          | 12,914   | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual       | Projected Expenses | Total Projected Expenses | Variance (\$)   | Variance (%) |
|--|--------------------|------------------|--------------------|--------------------------|-----------------|--------------|
| Personnel Services And Employee Benefits | \$1,215,674        | \$279,338        | \$914,869          | \$1,194,206              | \$21,468        | 1.77%        |
| Purchased / Contracted Services          | \$12,862           | (\$2,075)        | \$20,094           | \$18,019                 | (\$5,157)       | (40.09%)     |
| Supplies                                 | \$18,549           | \$2,461          | \$10,453           | \$12,914                 | \$5,635         | 30.38%       |
| 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>\$1,247,085</b> | <b>\$279,723</b> | <b>\$945,415</b>   | <b>\$1,225,139</b>       | <b>\$21,946</b> | <b>1.76%</b> |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Procurement had three vacant positions |
| Purchased / Contracted Services          | Increase due to copier lease expenses more than anticipated.                       |
| Supplies                                 | Projected to spend less than anticipated.  |
| 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 Public Works



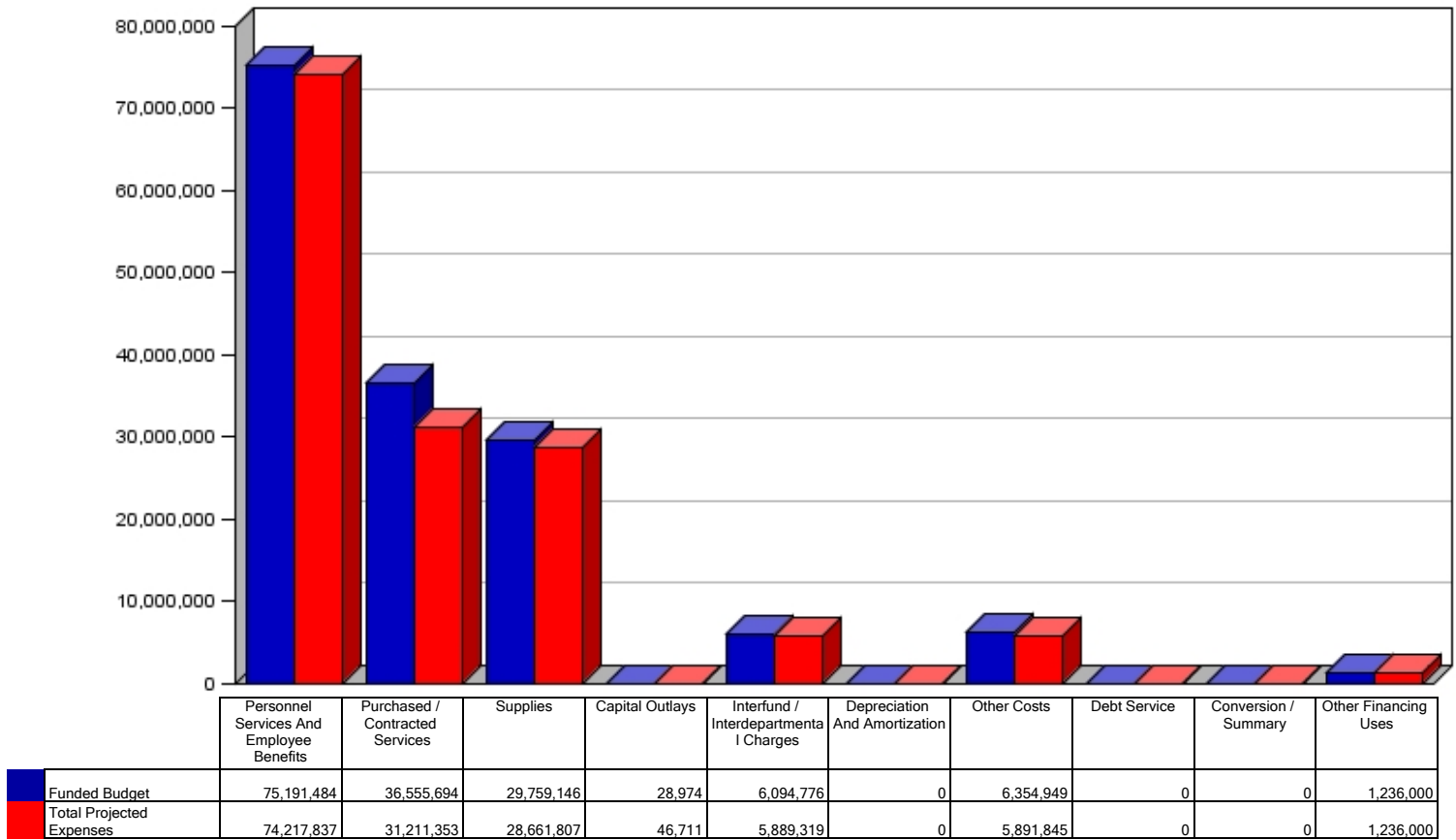
|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 801,957                                  | 0                               | 0        | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |
| Total Projected Expenses | 773,226                                  | 0                               | 0        | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$801,957          | \$178,921  | \$594,305          | \$773,226                | \$28,731      | 3.58%        |
| 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                                 | \$801,957          | \$178,921  | \$594,305          | \$773,226                | \$28,731      | 3.58%        |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Public Works had no vacant positions. The Department of Public Works had six vacancies that were filled as of September 30, 2014. |
| 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   |



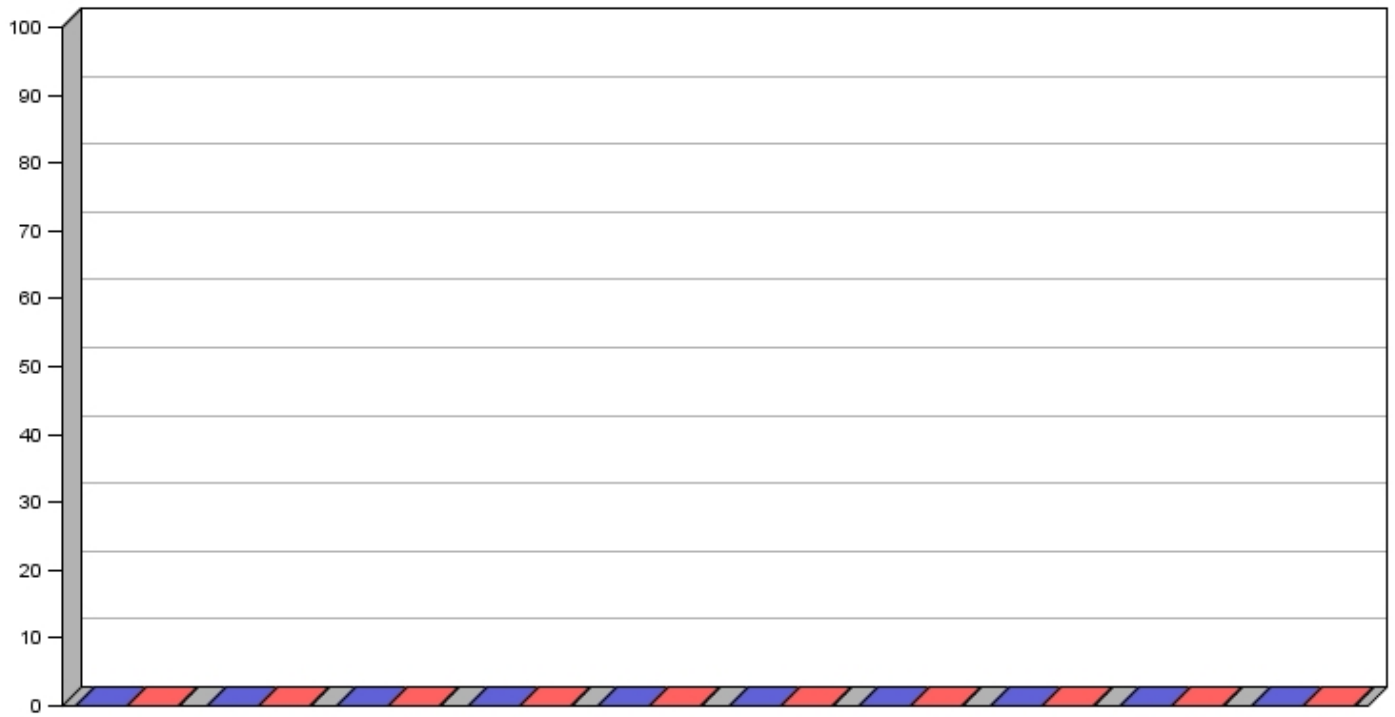
Water & Wastewater Revenue Fund, Department Of Watershed Management



| Account                                  | FY15 Funded Budget | YTD Actual   | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|--------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$75,191,484       | \$17,824,217 | \$56,393,620       | \$74,217,837             | \$973,647     | 1.29%        |
| Purchased / Contracted Services          | \$36,555,694       | \$3,832,328  | \$27,379,025       | \$31,211,353             | \$5,344,341   | 14.62%       |
| Supplies                                 | \$29,759,146       | \$6,397,725  | \$22,264,081       | \$28,661,807             | \$1,097,339   | 3.69%        |
| Capital Outlays                          | \$28,974           | \$34,711     | \$12,000           | \$46,711                 | (\$17,737)    | (61.22%)     |
| Interfund / Interdepartmental Charges    | \$6,094,776        | \$1,318,237  | \$4,571,082        | \$5,889,319              | \$205,457     | 3.37%        |
| Depreciation And Amortization            | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$6,354,949        | \$1,022,883  | \$4,868,962        | \$5,891,845              | \$463,104     | 7.29%        |
| Debt Service                             | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Conversion / Summary                     | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Other Financing Uses                     | \$1,236,000        | \$1,236,000  | \$0                | \$1,236,000              | \$0           | 0.00%        |
| Expenses                                 | \$155,221,023      | \$31,666,101 | \$115,488,770      | \$147,154,871            | \$8,066,152   | 5.20%        |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Watershed Management had 196 vacant positions; Extra Help and Overtime expenses higher than anticipated.         |
| Purchased / Contracted Services          | Variance due to Purchased/Contract Services and Supplies less than anticipated.  |
| Supplies                                 | Variance due to funds for supply purchases and utilities for DWM operations less than anticipated.   |
| Capital Outlays                          | Variance due to expenses higher than anticipated due to unexpected repair/replacement of equipment over \$5000 and encumbrances from previous fiscal year.   |
| Interfund / Interdepartmental Charges    | Variance due to funds for fuel and repairs for DWM vehicles less than anticipated.   |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | Variance due to business meeting expenses less than anticipated. Peoplesstown and other legal settlements to be paid out as approved during the fiscal year. |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | Funds expensed as budgeted for energy cost savings lighting project.   |

Water & Wastewater Revenue Fund, Department Of Aviation

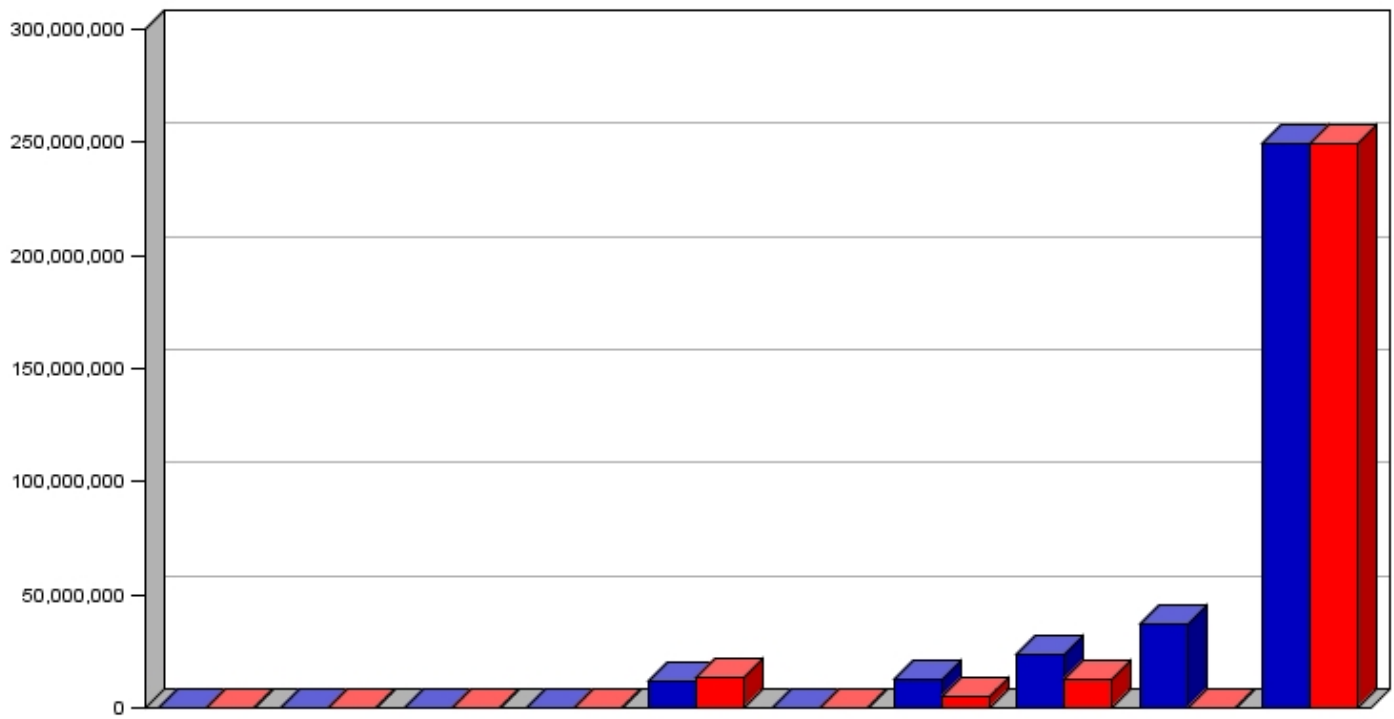


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|------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

| Account                                  | FY15 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                | (\$1,563)  | \$1,563            | \$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                | (\$1,563)  | \$1,563            | \$0                      | \$0           | 0.00%        |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | N/A  |
| Purchased / Contracted Services          | Variance due to BCRS billing invoice recorded to incorrect fund and account, activity reversed October 2014. |
| 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, 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            | 65,648                                   | 236,937                         | 0        | 0               | 11,935,517                            | 0                             | 12,602,932  | 23,705,841   | 36,708,822           | 249,662,849          |
| Total Projected Expenses | 60,082                                   | 236,709                         | 0        | 0               | 13,205,702                            | 0                             | 5,175,887   | 12,353,772   | 0                    | 249,662,849          |

| Account                                  | FY15 Funded Budget | YTD Actual   | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|--------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$65,648           | \$31,318     | \$28,764           | \$60,082                 | \$5,566       | 8.48%        |
| Purchased / Contracted Services          | \$236,937          | \$4,140,358  | (\$3,903,649)      | \$236,709                | \$228         | 0.10%        |
| Supplies                                 | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Capital Outlays                          | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Interfund / Interdepartmental Charges    | \$11,935,517       | \$3,301,425  | \$9,904,277        | \$13,205,702             | (\$1,270,185) | (10.64%)     |
| Depreciation And Amortization            | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$12,602,932       | \$1,312,423  | \$3,863,464        | \$5,175,887              | \$7,427,045   | 58.93%       |
| Debt Service                             | \$23,705,841       | \$2,487,207  | \$9,866,565        | \$12,353,772             | \$11,352,069  | 47.89%       |
| Conversion / Summary                     | \$36,708,822       | \$0          | \$0                | \$0                      | \$36,708,822  | 100.00%      |
| Other Financing Uses                     | \$249,662,849      | \$9,187,514  | \$240,475,335      | \$249,662,849            | \$0           | 0.00%        |
| Expenses                                 | \$334,918,546      | \$20,460,245 | \$260,234,756      | \$280,695,001            | \$54,223,545  | 16.19%       |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | Variance attributed to funds for workers' compensation expense.  |
| Purchased / Contracted Services          | Variance attributed to funds for DWM portion of Oracle agreement; standing accrual of \$4M to be reversed at end of fiscal year. |
| Supplies                                 | N/A  |
| Capital Outlays                          | N/A  |
| Interfund / Interdepartmental Charges    | Variance due to unbudgeted Indirect Costs for Prior Years; Funds for indirect costs to be expensed as budgeted.                  |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | Variance due to Bad Debt reserve; Funds for retiree benefits and payments to Fulton County to be expensed as budgeted.           |
| Debt Service                             | Variance due to required GEFA loan reserves; GEFA Loan principal and interest payments expensed as budgeted.                     |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | Funds for debt services/ sinking funds requirements/ wire transfers and PILOT/ Franchise fees to be expensed as budget.          |

Water & Wastewater Revenue Fund, Department Of Human Resources

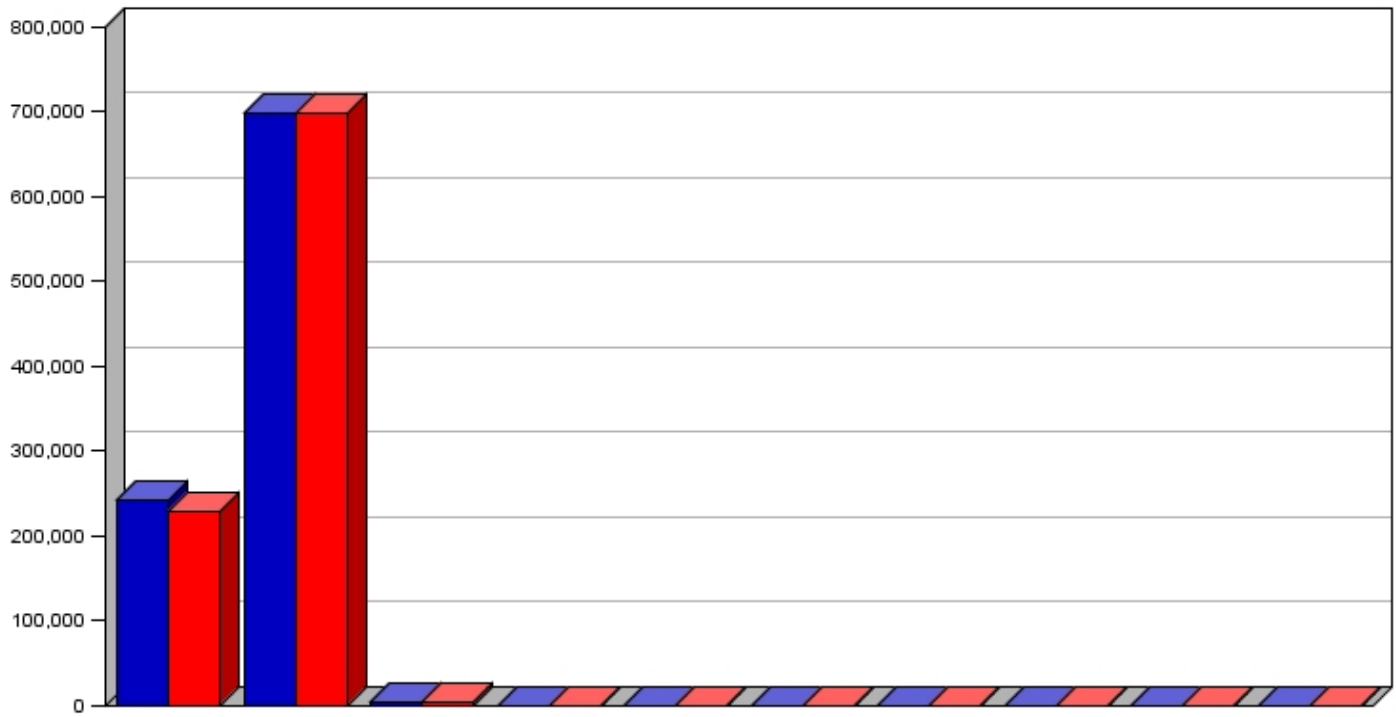


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 2,322,236                                | 121,342                         | 2,672    | 0               | 0                                     | 0                             | 10,270      | 0            | 0                    | 0                    |
| Total Projected Expenses | 2,273,826                                | 114,362                         | 2,672    | 0               | 0                                     | 0                             | 10,367      | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual       | Projected Expenses | Total Projected Expenses | Variance (\$)   | Variance (%) |
|--|--------------------|------------------|--------------------|--------------------------|-----------------|--------------|
| Personnel Services And Employee Benefits | \$2,322,236        | \$532,293        | \$1,741,533        | \$2,273,826              | \$48,410        | 2.08%        |
| Purchased / Contracted Services          | \$121,342          | \$0              | \$114,362          | \$114,362                | \$6,980         | 5.75%        |
| Supplies                                 | \$2,672            | \$0              | \$2,672            | \$2,672                  | \$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                              | \$10,270           | \$418            | \$9,949            | \$10,367                 | (\$97)          | (0.94%)      |
| 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>\$2,456,520</b> | <b>\$532,711</b> | <b>\$1,868,515</b> | <b>\$2,401,227</b>       | <b>\$55,293</b> | <b>2.25%</b> |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Human Resources had four vacant positions. |
| Purchased / Contracted Services          | Spending within budget.  |
| Supplies                                 | Projected to spend on general office supplies.   |
| Capital Outlays                          | N/A  |
| Interfund / Interdepartmental Charges    | N/A  |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | Increase due to less than anticipated Compensation Board Hearings.                     |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | N/A  |

Water & Wastewater Revenue Fund, Department Of Audit

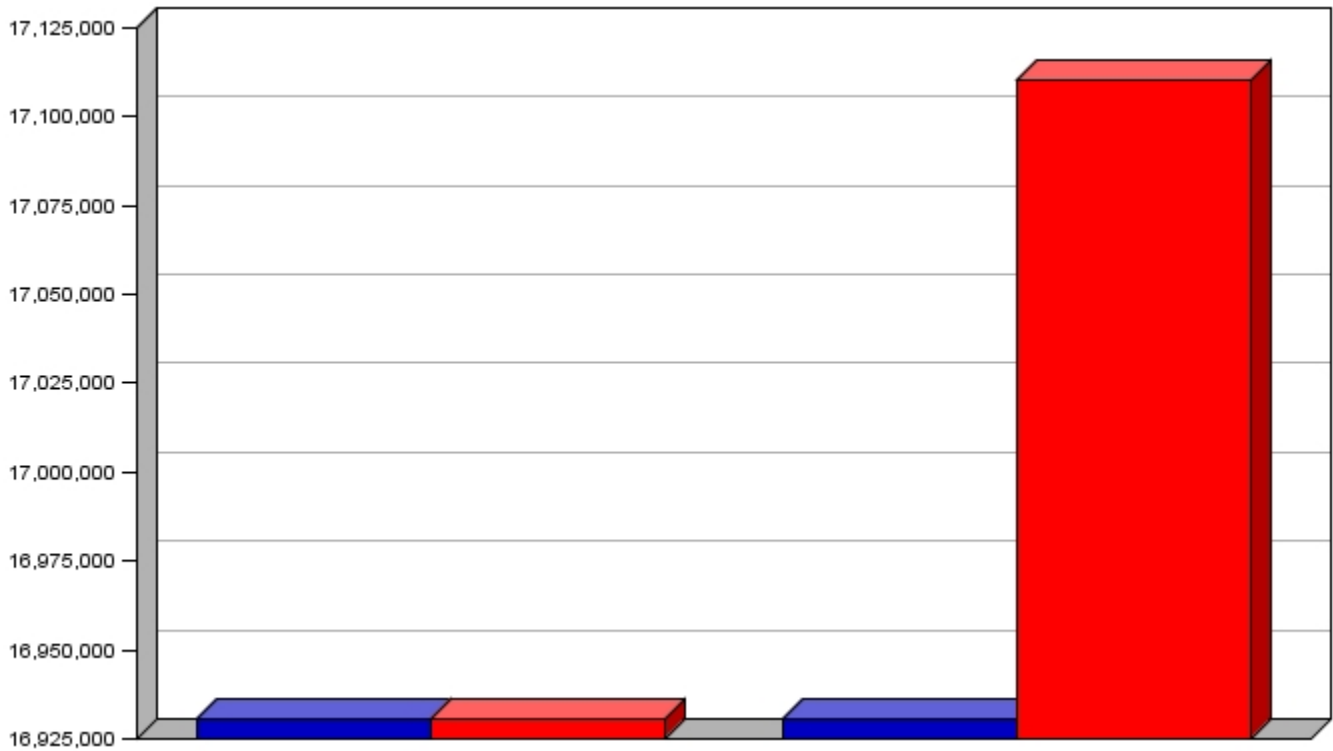


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 242,140                                  | 698,049                         | 3,583    | 0               | 0                                     | 0                             | 800         | 0            | 0                    | 0                    |
| Total Projected Expenses | 229,212                                  | 698,049                         | 3,583    | 0               | 0                                     | 0                             | 532         | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual       | Projected Expenses | Total Projected Expenses | Variance (\$)   | Variance (%) |
|--|--------------------|------------------|--------------------|--------------------------|-----------------|--------------|
| Personnel Services And Employee Benefits | \$242,140          | \$46,738         | \$182,474          | \$229,212                | \$12,928        | 5.34%        |
| Purchased / Contracted Services          | \$698,049          | \$58,331         | \$639,718          | \$698,049                | \$0             | 0.00%        |
| Supplies                                 | \$3,583            | \$119            | \$3,464            | \$3,583                  | \$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                              | \$800              | \$0              | \$532              | \$532                    | \$268           | 33.50%       |
| 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>\$944,572</b>   | <b>\$105,188</b> | <b>\$826,188</b>   | <b>\$931,376</b>         | <b>\$13,196</b> | <b>1.40%</b> |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, The City Auditor's Office has three vacant positions. |
| Purchased / Contracted Services          | Spending within budget.   |
| Supplies                                 | Projected to spend within budget.   |
| Capital Outlays                          | N/A   |
| Interfund / Interdepartmental Charges    | N/A   |
| Depreciation And Amortization            | N/A   |
| Other Costs                              | Decrease due to less than anticipated expense for audit committee.              |
| Debt Service                             | N/A   |
| Conversion / Summary                     | N/A   |
| Other Financing Uses                     | N/A   |

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



|                         | Revenues   | Expenses   |
|-------------------------|------------|------------|
| FY15 COA Funding Budget | 16,930,728 | 16,930,728 |
| FY15 Projection         | 16,930,728 | 17,110,093 |

| Account           | Actual<br>Y-T-D(Sep)<br>FY13 | Actual<br>Y-T-D(Sep)<br>FY14 | COA Funding<br>Budget<br>YearTotal<br>FY15 | Actual<br>Y-T-D(Sep)<br>FY15 | Projected<br>Expenses<br>YearTotal<br>FY15 | Variance (\$) | Variance (%) |
|-------------------|------------------------------|------------------------------|--|------------------------------|--|---------------|--------------|
| Revenues          | \$2,336,015                  | \$2,472,987                  | \$16,930,728                               | \$2,493,301                  | \$16,930,728                               | \$0           | 0.00%        |
| Expenses          | \$5,751,511                  | \$4,944,630                  | \$16,930,728                               | \$4,725,850                  | \$17,110,093                               | (\$179,365)   | (1.06%)      |
| Surplus (Deficit) | (\$3,415,495)                | (\$2,471,643)                | \$0  | (\$2,232,549)                | (\$179,366)                                | (\$179,366)   | N/A          |

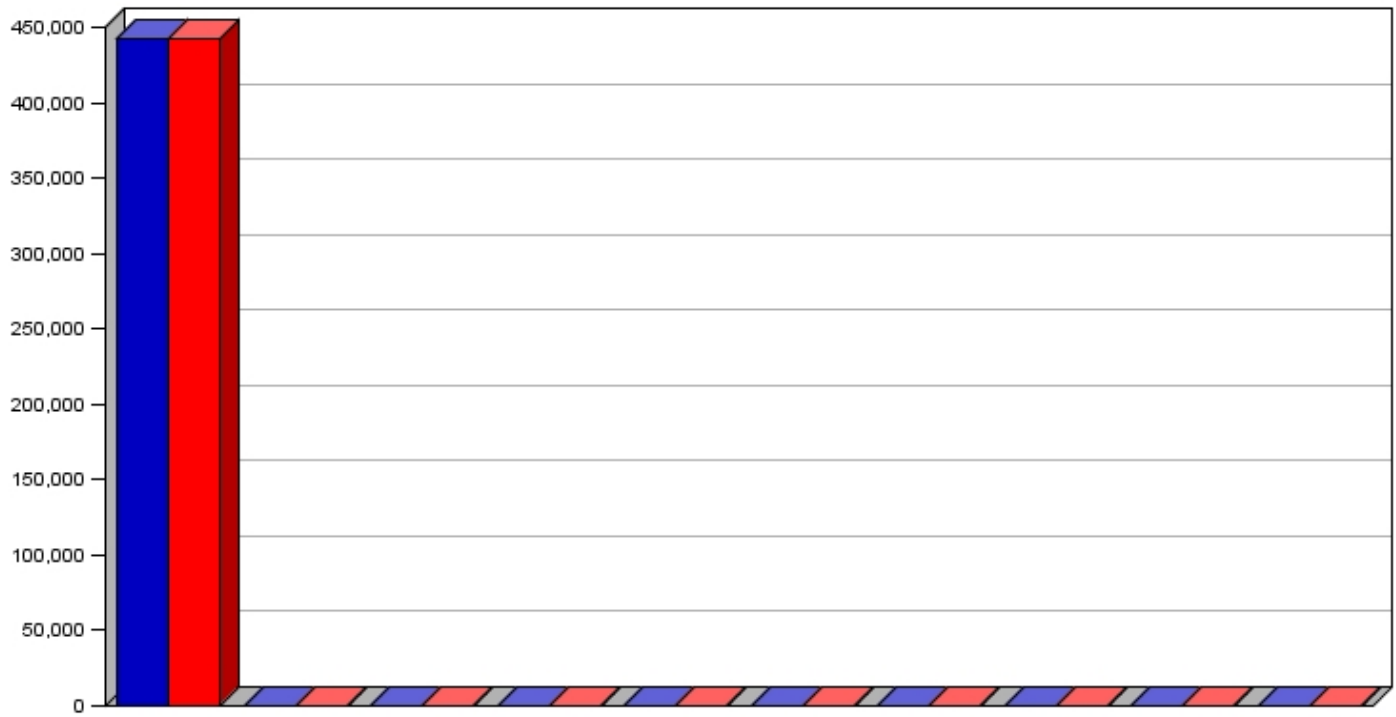
Major Revenue Variances:

E911 projected revenues of \$11.2MM and subsidy transfer of \$5.7MM from the General Fund.

Major Expenditure Variances:

Deficit is due to overtime expenses and to upgrade and the maintenance of the E911 backbone system.

Emergency Telephone System, Department Of Information Technology

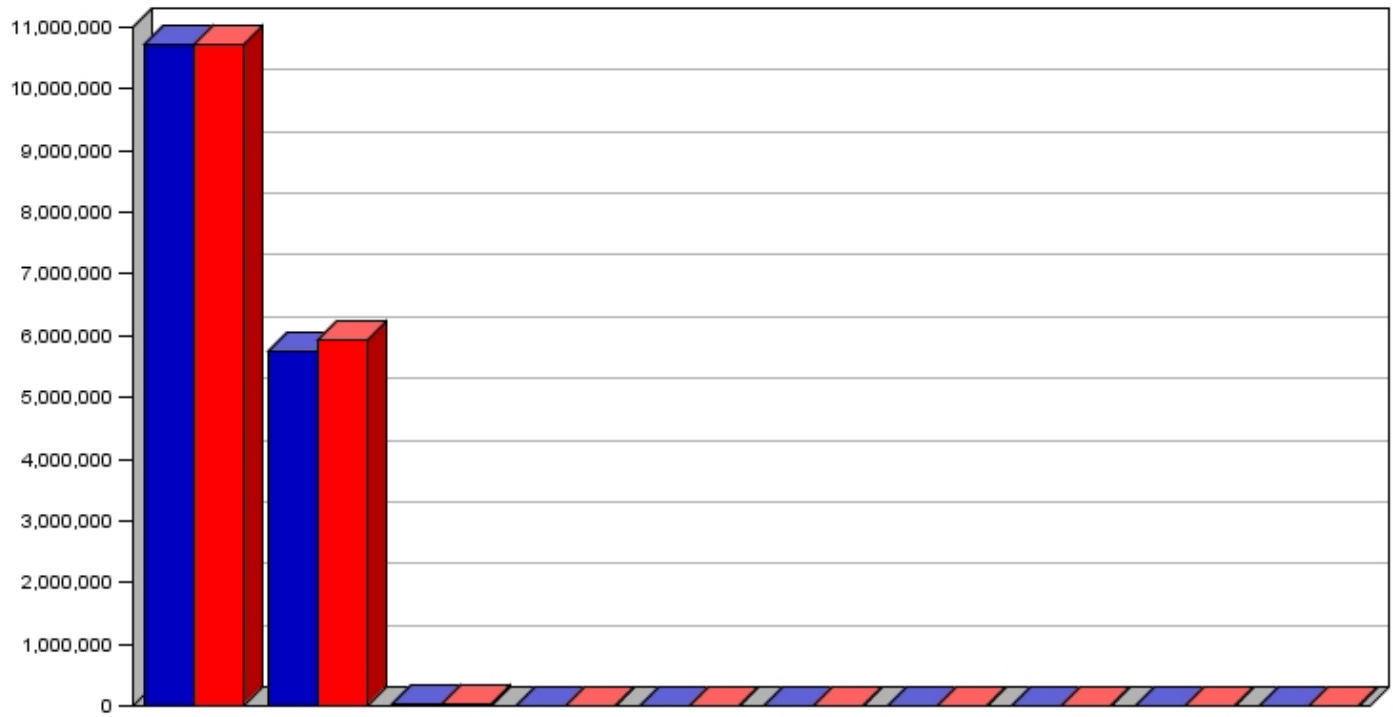


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 442,754                                  | 0                               | 0        | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |
| Total Projected Expenses | 442,754                                  | 0                               | 0        | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$442,754          | \$120,530  | \$322,225          | \$442,754                | \$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                                 | \$442,754          | \$120,530  | \$322,225          | \$442,754                | \$0           | 0.00%        |

| Expenditure Category                     | Variance Explanation                                      |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, there were no 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



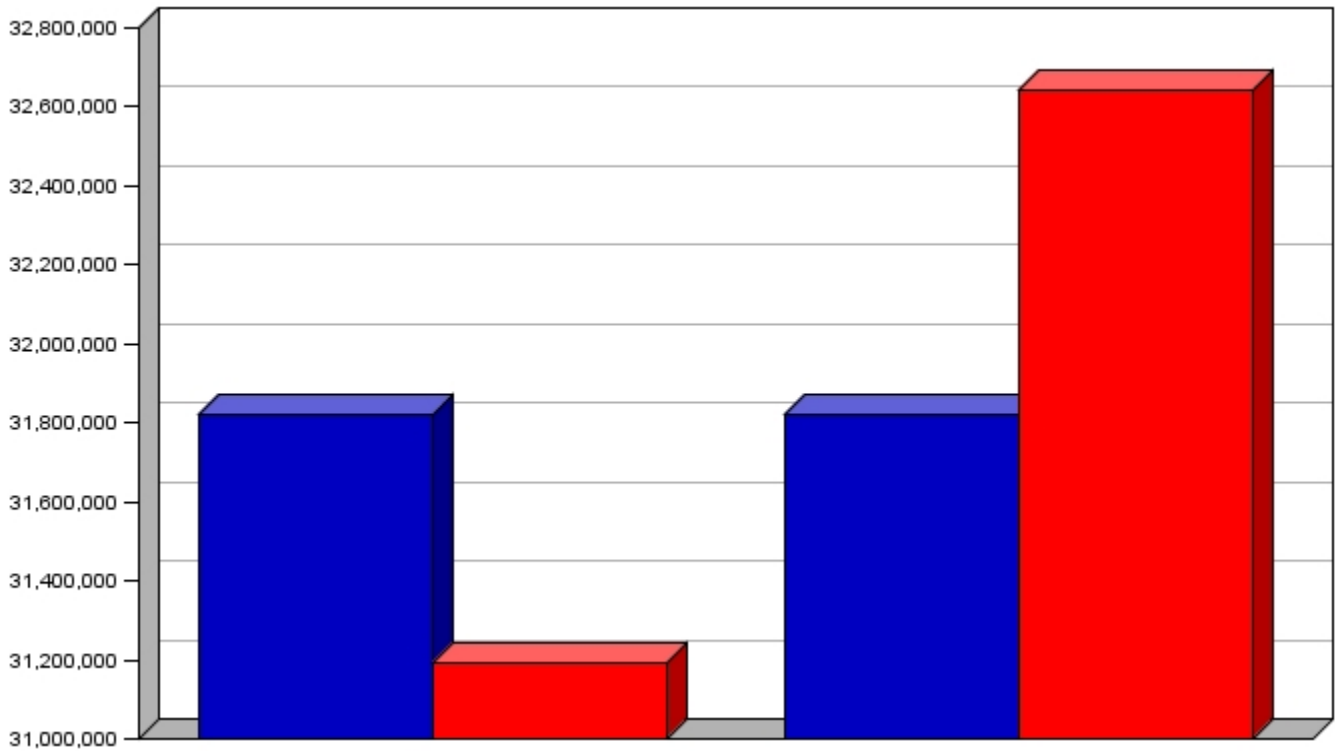
|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 10,724,896                               | 5,734,680                       | 28,398   | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |
| Total Projected Expenses | 10,725,000                               | 5,918,296                       | 24,043   | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget  | YTD Actual         | Projected Expenses  | Total Projected Expenses | Variance (\$)      | Variance (%)   |
|--|---------------------|--------------------|---------------------|--------------------------|--------------------|----------------|
| Personnel Services And Employee Benefits | \$10,724,896        | \$2,656,990        | \$8,068,010         | \$10,725,000             | (\$104)            | 0.00%          |
| Purchased / Contracted Services          | \$5,734,680         | \$1,942,696        | \$3,975,600         | \$5,918,296              | (\$183,616)        | (3.20%)        |
| Supplies                                 | \$28,398            | \$4,032            | \$20,011            | \$24,043                 | \$4,355            | 15.34%         |
| Capital Outlays                          | \$0                 | \$1,602            | (\$1,602)           | \$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>\$16,487,974</b> | <b>\$4,605,320</b> | <b>\$12,062,019</b> | <b>\$16,667,339</b>      | <b>(\$179,365)</b> | <b>(1.09%)</b> |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, E911 had 20 vacant positions. Deficit is due to holiday overtime expenses.    |
| Purchased / Contracted Services          | Deficit is due to cover expenses for E911 radio backbone system upgrade.                                |
| Supplies                                 | Spending within budget.   |
| Capital Outlays                          | Variance is due to expenses charged to the incorrect account and will be corrected in the next quarter. |
| 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   |
|-------------------------|------------|------------|
| FY15 COA Funding Budget | 31,820,970 | 31,820,970 |
| FY15 Projection         | 31,193,232 | 32,644,941 |

| Account           | Actual<br>Y-T-D(Sep)<br>FY13 | Actual<br>Y-T-D(Sep)<br>FY14 | COA Funding<br>Budget<br>YearTotal<br>FY15 | Actual<br>Y-T-D(Sep)<br>FY15 | Projected<br>Expenses<br>YearTotal<br>FY15 | Variance (\$) | Variance (%) |
|-------------------|------------------------------|------------------------------|--|------------------------------|--|---------------|--------------|
| Revenues          | \$6,710,921                  | \$7,237,682                  | \$31,820,970                               | \$7,327,505                  | \$31,193,232                               | (\$627,738)   | (1.97%)      |
| Expenses          | \$7,810,367                  | \$8,540,540                  | \$31,820,970                               | \$8,745,316                  | \$32,644,941                               | (\$823,971)   | (2.59%)      |
| Surplus (Deficit) | (\$1,099,446)                | (\$1,302,858)                | \$0  | (\$1,417,811)                | (\$1,451,708)                              | (\$1,451,708) | N/A          |

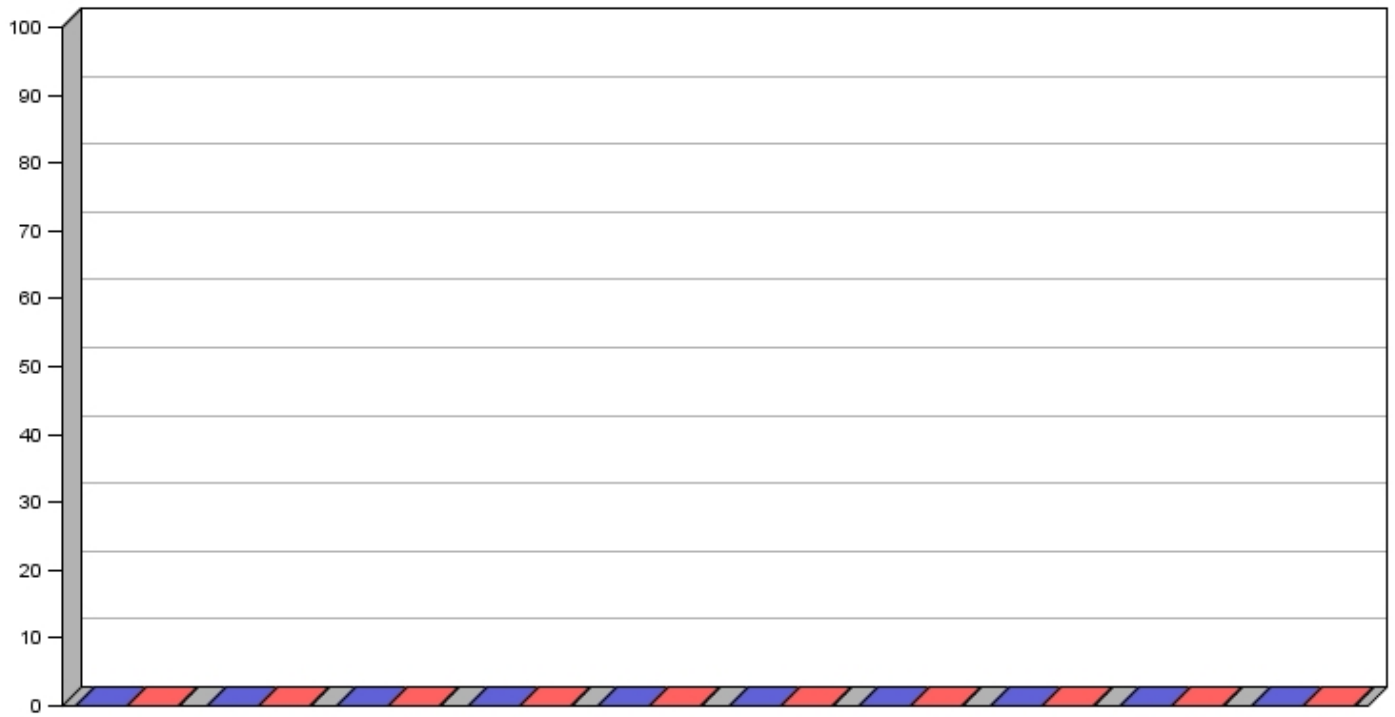
Major Revenue Variances:

As of September 30, 2014, the Fleet Service Fund generated \$7.3M in revenues. This is mainly due to Motor Equip Fuel Charges down by 4% compared to this time last year.

Major Expenditure Variances:

Expenses are forecasted to be over budget due to overtime cost related to the Transportation Weekend Project, Departmental Service Level Agreements, bus/shuttle transportation for constituents of the Mayor's Office and City Council related to district tours for prospective investors (i.e. Invest Atlanta), community clean up on weekends, etc., personnel shortage and indirect cost expenses trending higher than anticipated.

Fleet Service Fund, Executive Offices

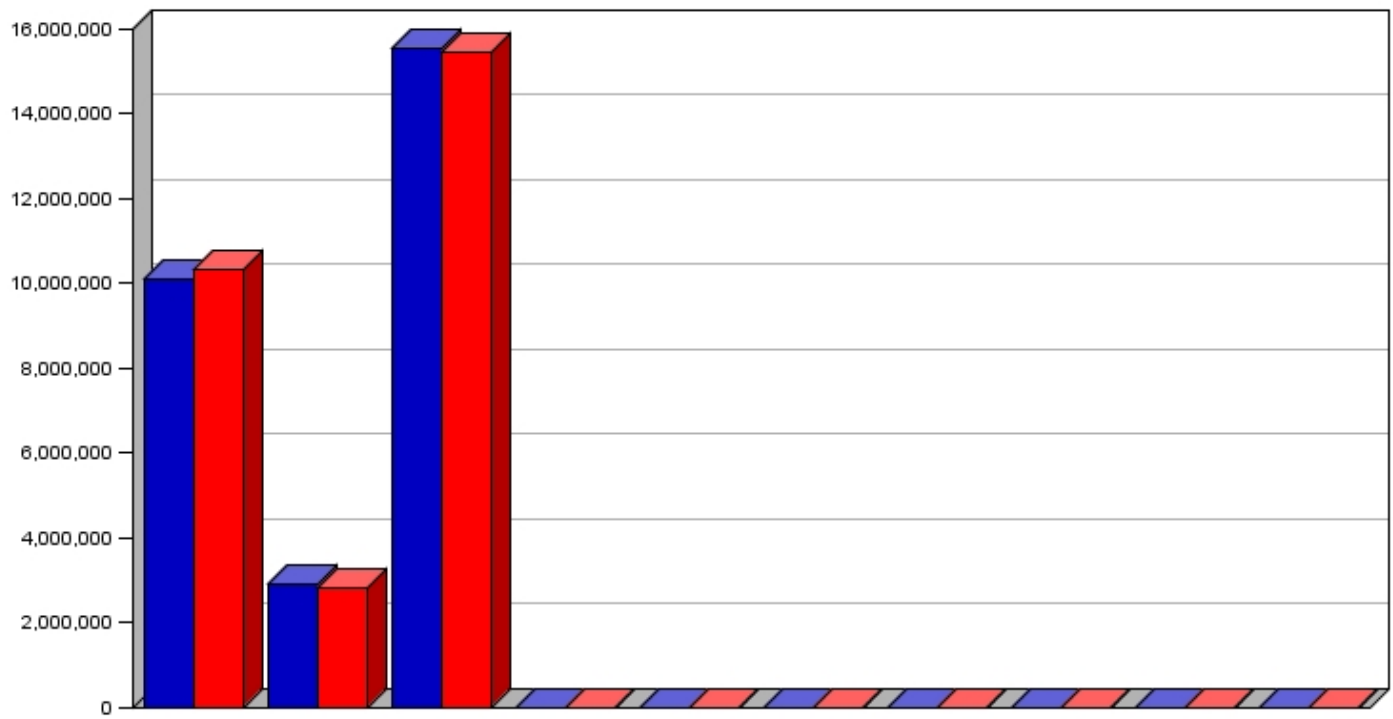


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|------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

| Account                                  | FY15 Funded Budget | YTD Actual | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$0                | \$94,385   | (\$94,385)         | \$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                | \$94,385   | (\$94,385)         | \$0                      | \$0           | 0.00%        |

| Expenditure Category                     | Variance Explanation                            |
|--|---|
| Personnel Services And Employee Benefits | Variance due to workers' compensation expenses. |
| 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 Public Works

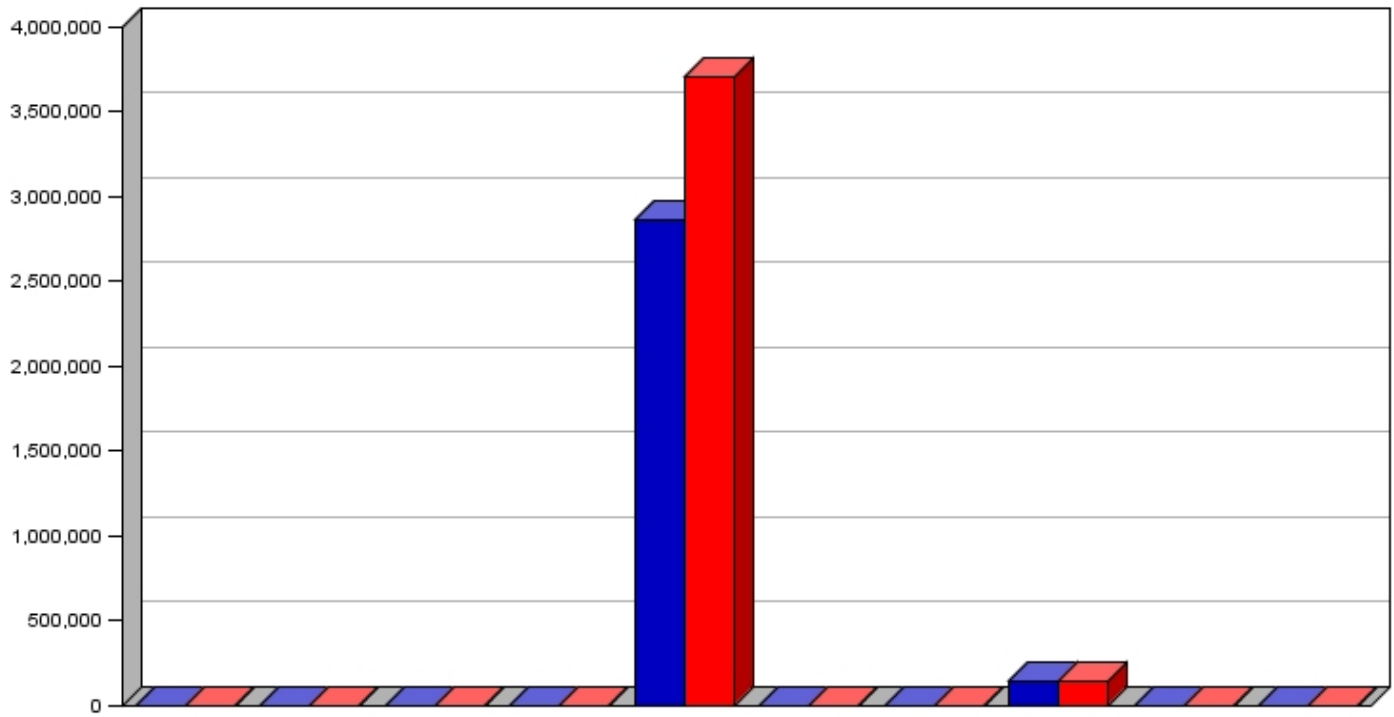


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies   | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|------------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 10,128,450                               | 2,906,567                       | 15,557,564 | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |
| Total Projected Expenses | 10,317,539                               | 2,832,985                       | 15,478,311 | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual  | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|-------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$10,128,450       | \$2,720,159 | \$7,597,380        | \$10,317,539             | (\$189,089)   | (1.87%)      |
| Purchased / Contracted Services          | \$2,906,567        | \$807,635   | \$2,025,350        | \$2,832,985              | \$73,582      | 2.53%        |
| Supplies                                 | \$15,557,564       | \$3,822,059 | \$11,656,251       | \$15,478,311             | \$79,253      | 0.51%        |
| 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                                 | \$28,592,581       | \$7,349,853 | \$21,278,982       | \$28,628,835             | (\$36,254)    | (0.13%)      |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Public Works had 20 vacant positions. Projected deficit is due to overtime cost related to the Transportation Weekend Project, Departmental Service Level Agreements, transportation for the Mayor's office and City Council and personnel shortages. |
| Purchased / Contracted Services          | Variance due to purchase/contractual services trending slightly lower than anticipated.   |
| Supplies                                 | Variance due to supplies trending slightly lower than anticipated.  |
| 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, Non-Departmental

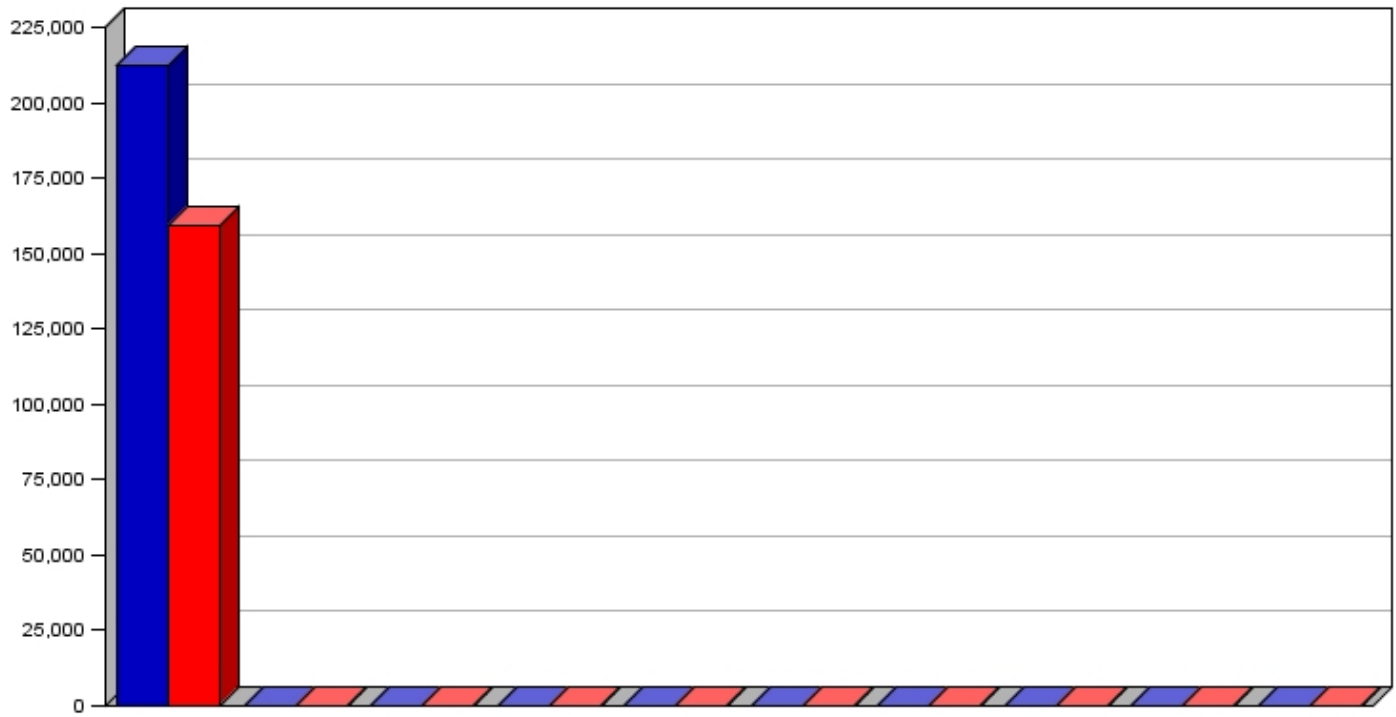


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 0  | 0                               | 0        | 0               | 2,869,154                             | 0                             | 0           | 147,098      | 0                    | 0                    |
| Total Projected Expenses | 0  | 0                               | 0        | 0               | 3,709,906                             | 0                             | 0           | 147,098      | 0                    | 0                    |

| Account                                  | FY15 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    | \$2,869,154        | \$1,213,181        | \$2,496,724        | \$3,709,906              | (\$840,752)        | (29.30%)        |
| Depreciation And Amortization            | \$0                | \$0                | \$0                | \$0                      | \$0                | 0.00%           |
| Other Costs                              | \$0                | \$0                | \$0                | \$0                      | \$0                | 0.00%           |
| Debt Service                             | \$147,098          | \$87,896           | \$59,201           | \$147,098                | \$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>\$3,016,252</b> | <b>\$1,301,078</b> | <b>\$2,555,926</b> | <b>\$3,857,003</b>       | <b>(\$840,751)</b> | <b>(27.87%)</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 due to monthly indirect cost estimate charges larger than anticipated. |
| Depreciation And Amortization            | N/A   |
| Other Costs                              | N/A   |
| Debt Service                             | This line represents Fleet Service Fund interest allocations.                   |
| Conversion / Summary                     | N/A   |
| Other Financing Uses                     | N/A   |

Fleet Service Fund, Department Of Human Resources

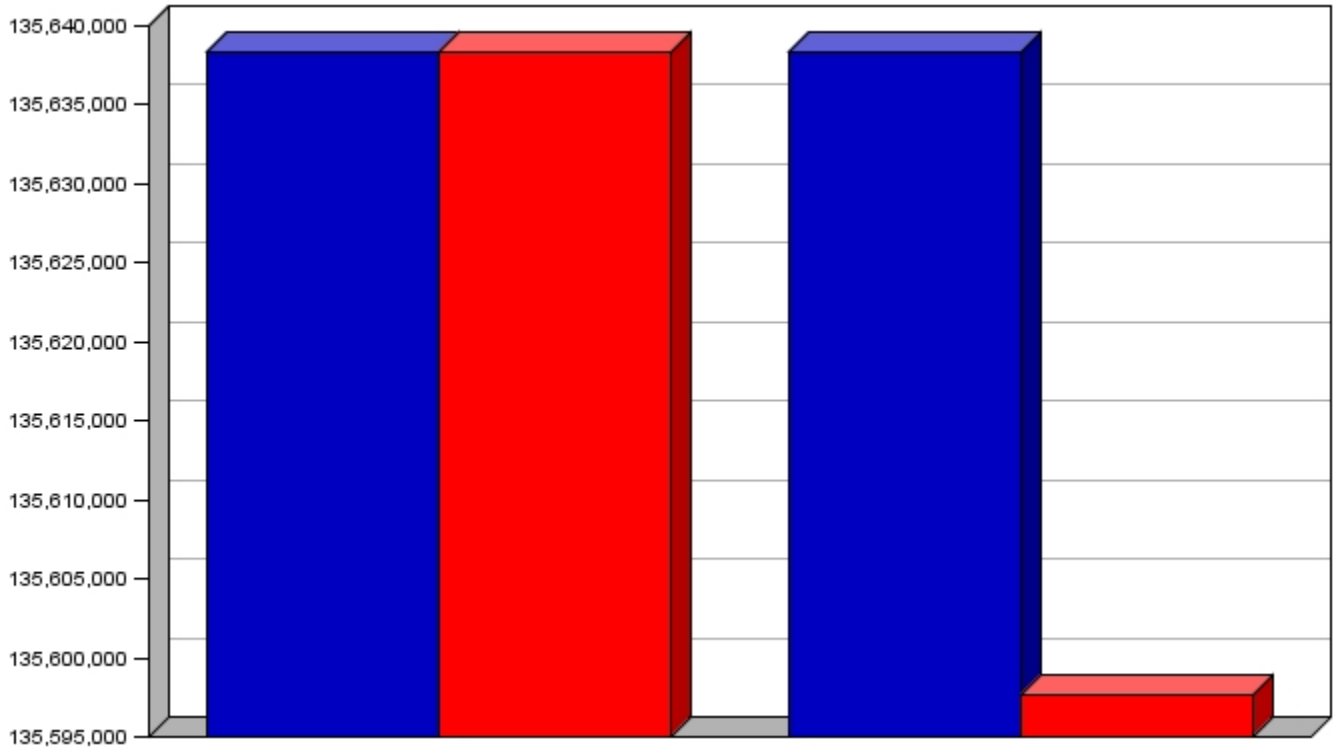


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 212,137                                  | 0                               | 0        | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |
| Total Projected Expenses | 159,103                                  | 0                               | 0        | 0               | 0                                     | 0                             | 0           | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$212,137          | \$0        | \$159,103          | \$159,103                | \$53,034      | 25.00%       |
| 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                                 | \$212,137          | \$0        | \$159,103          | \$159,103                | \$53,034      | 25.00%       |

| Expenditure Category                     | Variance Explanation  |
|--|---|
| Personnel Services And Employee Benefits | As of September 30, 2014, the Department of Human Resources had two 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   |

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



|   | Revenues    | Expenses    |
|---|-------------|-------------|
| <span style="color: blue;">■</span> FY15 COA Funding Budget | 135,638,333 | 135,638,333 |
| <span style="color: red;">■</span> FY15 Projection          | 135,638,333 | 135,597,608 |

| Account           | Actual<br>Y-T-D(Sep)<br>FY13 | Actual<br>Y-T-D(Sep)<br>FY14 | COA Funding<br>Budget<br>YearTotal<br>FY15 | Actual<br>Y-T-D(Sep)<br>FY15 | Projected<br>Expenses<br>YearTotal<br>FY15 | Variance (\$) | Variance (%) |
|-------------------|------------------------------|------------------------------|--|------------------------------|--|---------------|--------------|
| Revenues          | \$34,816,259                 | \$33,185,671                 | \$135,638,333                              | \$35,030,667                 | \$135,638,333                              | \$0           | 0.00%        |
| Expenses          | \$30,534,586                 | \$28,672,465                 | \$135,638,333                              | \$32,379,398                 | \$135,597,608                              | \$40,725      | 0.03%        |
| Surplus (Deficit) | \$4,281,673                  | \$4,513,206                  | \$0  | \$2,651,269                  | \$40,726                                   | \$40,726      | N/A          |

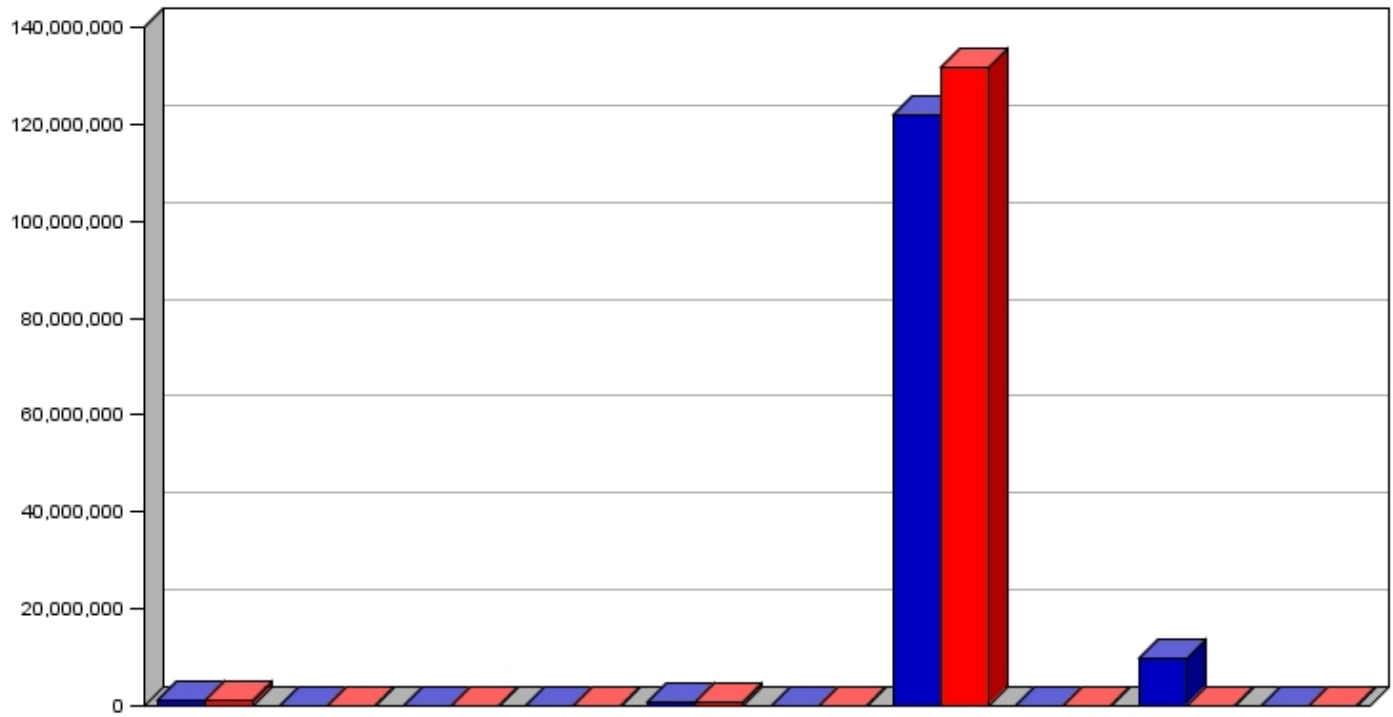
Major Revenue Variances:

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 FY15, Group Insurance revenue is projected to be \$135.6M.

Major Expenditure Variances:

Currently, for FY15, Group Insurance expenditures are projected to be \$135.6M. This amount includes projected increases due to anticipated insurance plan payments as well as costs related to the Affordable Care Act.

Group Insurance Fund, Non-Departmental

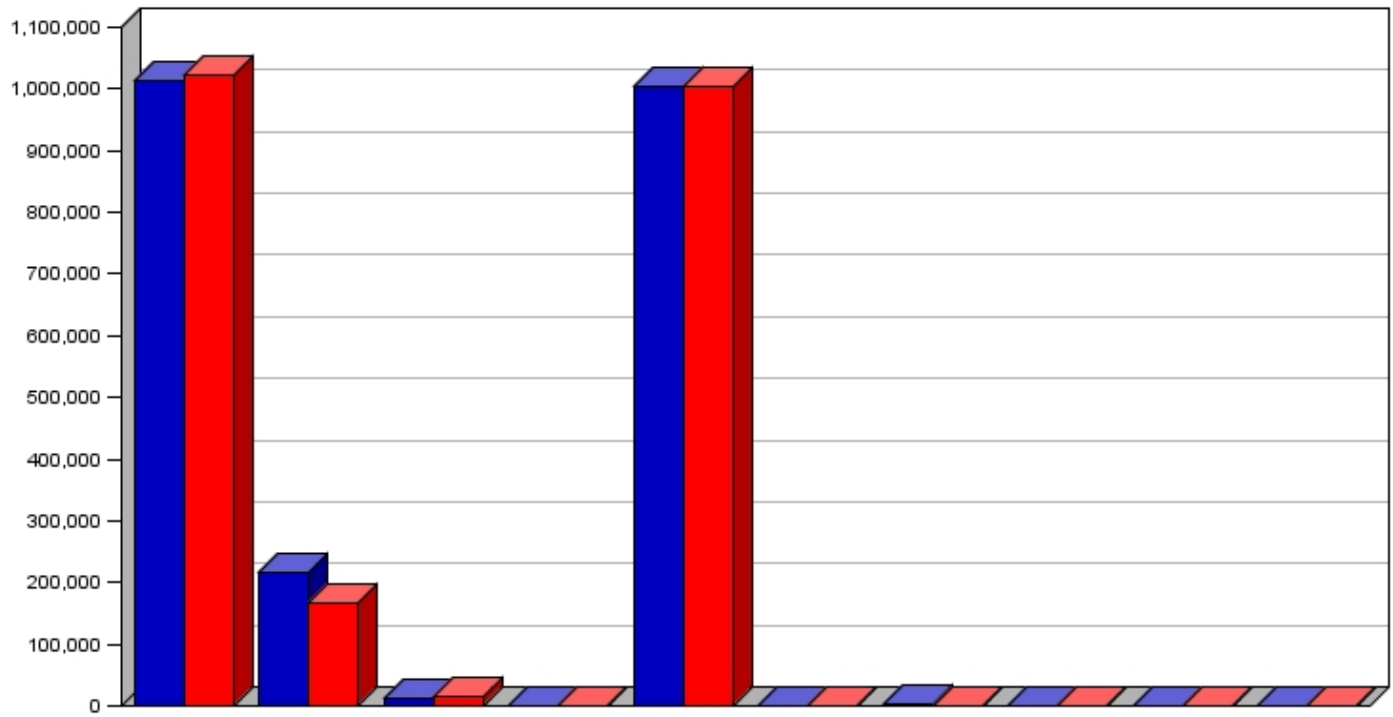


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 984,481                                  | 0                               | 0        | 0               | 840,076                               | 0                             | 121,877,109 | 0            | 9,683,035            | 0                    |
| Total Projected Expenses | 984,480                                  | 0                               | 0        | 0               | 820,309                               | 0                             | 131,558,816 | 21,095       | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual   | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|--------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$984,481          | \$246,460    | \$738,020          | \$984,480                | \$1           | 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    | \$840,076          | \$127,556    | \$692,753          | \$820,309                | \$19,767      | 2.35%        |
| Depreciation And Amortization            | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$121,877,109      | \$31,699,422 | \$99,859,394       | \$131,558,816            | (\$9,681,707) | (7.94%)      |
| Debt Service                             | \$0                | (\$8,923)    | \$30,018           | \$21,095                 | (\$21,095)    | 0.00%        |
| Conversion / Summary                     | \$9,683,035        | \$0          | \$0                | \$0                      | \$9,683,035   | 100.00%      |
| Other Financing Uses                     | \$0                | \$0          | \$0                | \$0                      | \$0           | 0.00%        |
| Expenses                                 | \$133,384,701      | \$32,064,515 | \$101,320,185      | \$133,384,701            | \$0           | 0.00%        |

| 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 health plan payments higher than anticipated.                    |
| Debt Service                             | Projected deficit due to posting of estimated cash pool interest allocations.             |
| Conversion / Summary                     | This line includes the amount carried forward to cover claims submitted but not yet paid. |
| Other Financing Uses                     | N/A   |

Group Insurance Fund, Department Of Human Resources



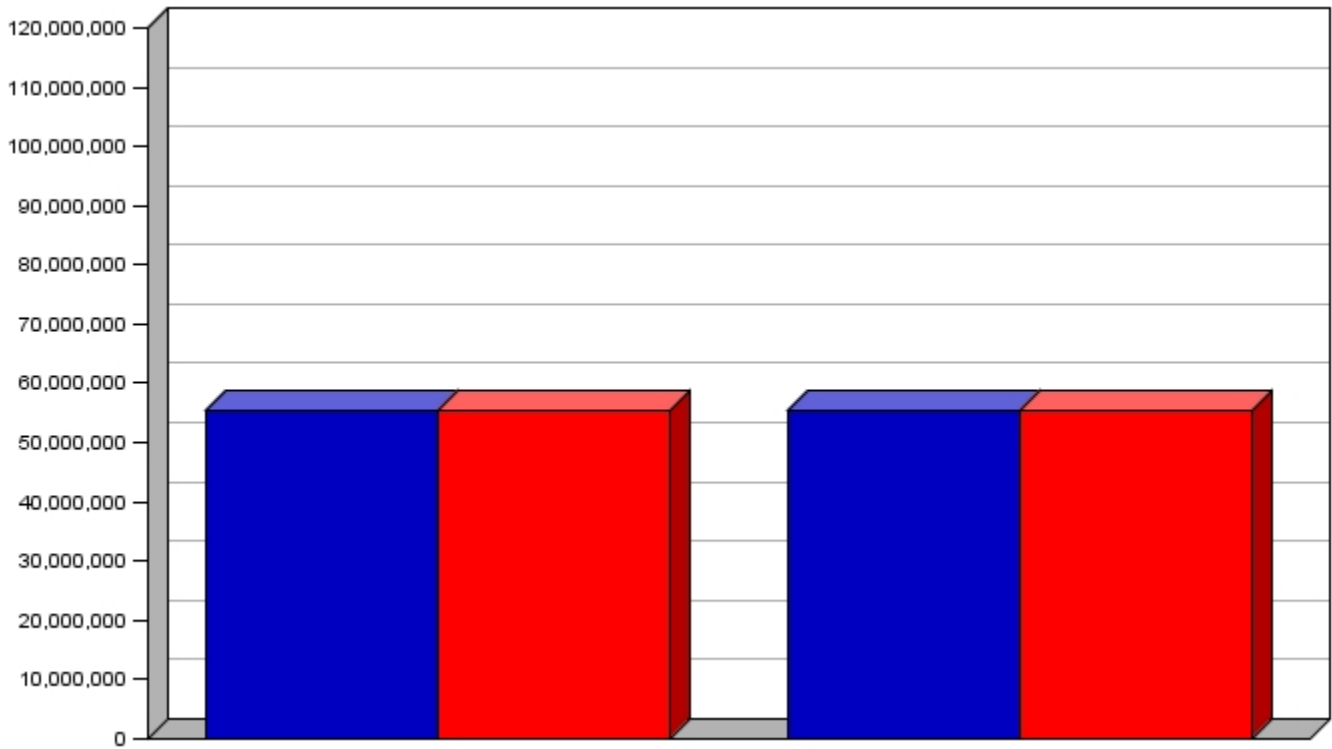
|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 1,014,562                                | 217,143                         | 12,257   | 0               | 1,005,263                             | 0                             | 4,407       | 0            | 0                    | 0                    |
| Total Projected Expenses | 1,024,134                                | 167,579                         | 14,964   | 0               | 1,005,263                             | 0                             | 967         | 0            | 0                    | 0                    |

| Account                                  | FY15 Funded Budget | YTD Actual | Projected Expenses | Total Projected Expenses | Variance (\$) | Variance (%) |
|--|--------------------|------------|--------------------|--------------------------|---------------|--------------|
| Personnel Services And Employee Benefits | \$1,014,562        | \$270,375  | \$753,758          | \$1,024,134              | (\$9,572)     | (0.94%)      |
| Purchased / Contracted Services          | \$217,143          | \$36,638   | \$130,941          | \$167,579                | \$49,564      | 22.83%       |
| Supplies                                 | \$12,257           | \$7,325    | \$7,639            | \$14,964                 | (\$2,707)     | (22.09%)     |
| Capital Outlays                          | \$0                | \$0        | \$0                | \$0                      | \$0           | 0.00%        |
| Interfund / Interdepartmental Charges    | \$1,005,263        | \$0        | \$1,005,263        | \$1,005,263              | \$0           | 0.00%        |
| Depreciation And Amortization            | \$0                | \$0        | \$0                | \$0                      | \$0           | 0.00%        |
| Other Costs                              | \$4,407            | \$704      | \$263              | \$967                    | \$3,440       | 78.05%       |
| 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                                 | \$2,253,632        | \$315,042  | \$1,897,865        | \$2,212,907              | \$40,725      | 1.81%        |

| Expenditure Category                     | Variance Explanation   |
|--|--|
| Personnel Services And Employee Benefits | Increase due to an Extra Help position created for a current employee on FMLA Leave.               |
| Purchased / Contracted Services          | Decrease due to contracted services less than anticipated.   |
| Supplies                                 | Increase due to more than anticipated spending on supplies in the EAP division of Human Resources. |
| Capital Outlays                          | N/A  |
| Interfund / Interdepartmental Charges    | Projected to spend within budget for anticipated interfund/interdepartmental charges.              |
| Depreciation And Amortization            | N/A  |
| Other Costs                              | Decrease due to less than anticipated Compensation Board Hearings.                                 |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | N/A  |



Hotel/Motel Tax Fund  
BUDGET VARIANCE ANALYSIS AND PROJECTION



|                         | Revenues   | Expenses   |
|-------------------------|------------|------------|
| FY15 COA Funding Budget | 55,445,813 | 55,445,813 |
| FY15 Projection         | 55,445,813 | 55,445,813 |

| Account           | Actual<br>Y-T-D(Sep)<br>FY13 | Actual<br>Y-T-D(Sep)<br>FY14 | COA Funding<br>Budget<br>YearTotal<br>FY15 | Actual<br>Y-T-D(Sep)<br>FY15 | Projected<br>Expenses<br>YearTotal<br>FY15 | Variance (\$) | Variance (%) |
|-------------------|------------------------------|------------------------------|--|------------------------------|--|---------------|--------------|
| Revenues          | \$13,132,499                 | \$14,125,641                 | \$55,445,813                               | \$15,978,703                 | \$55,445,813                               | \$0           | 0.00%        |
| Expenses          | \$8,081,421                  | \$10,484,398                 | \$55,445,813                               | \$9,480,014                  | \$55,445,813                               | \$0           | 0.00%        |
| Surplus (Deficit) | \$5,051,077                  | \$3,641,243                  | \$0  | \$6,498,688                  | \$0  | \$0           | N/A          |

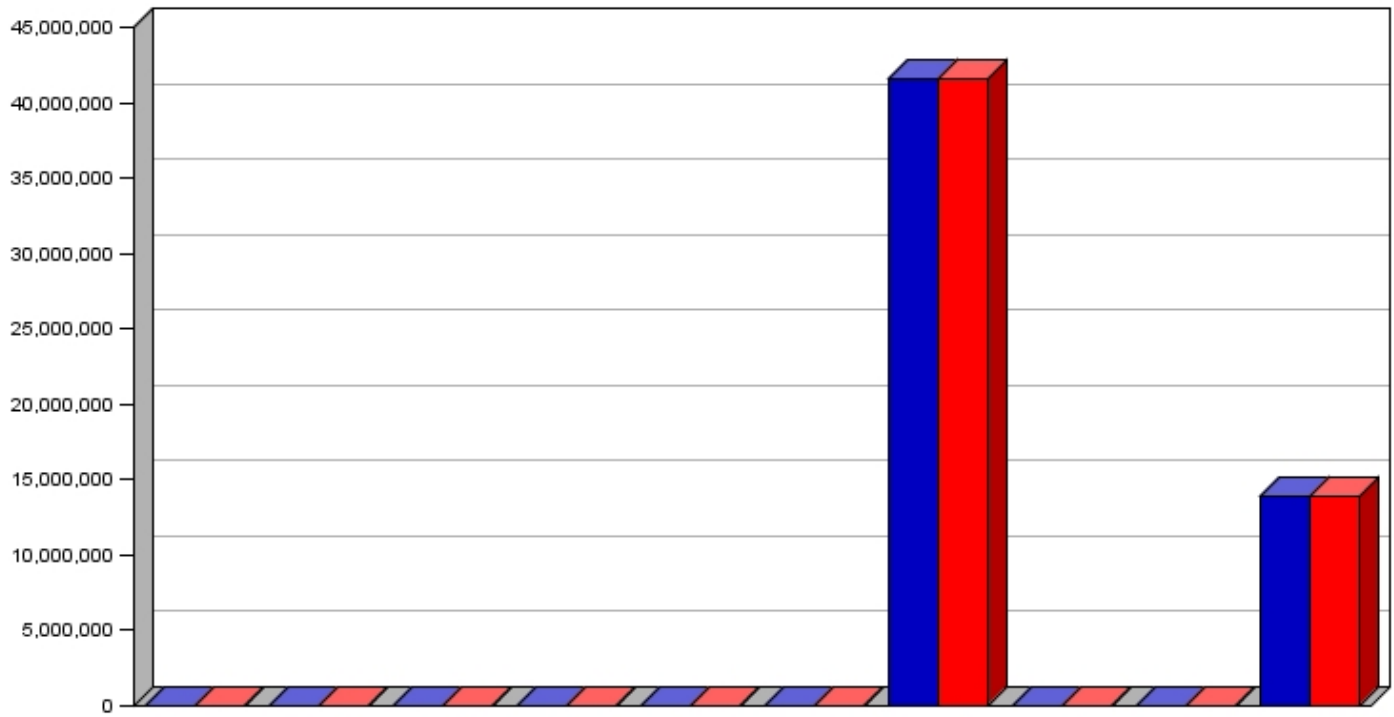
Major Revenue Variances:

Current revenue collections are in line with budget expectations.

Major Expenditure Variances:

Hotel/Motel Tax Fund expenses are commensurate with revenues.

Hotel/Motel Tax Fund, Non-Departmental

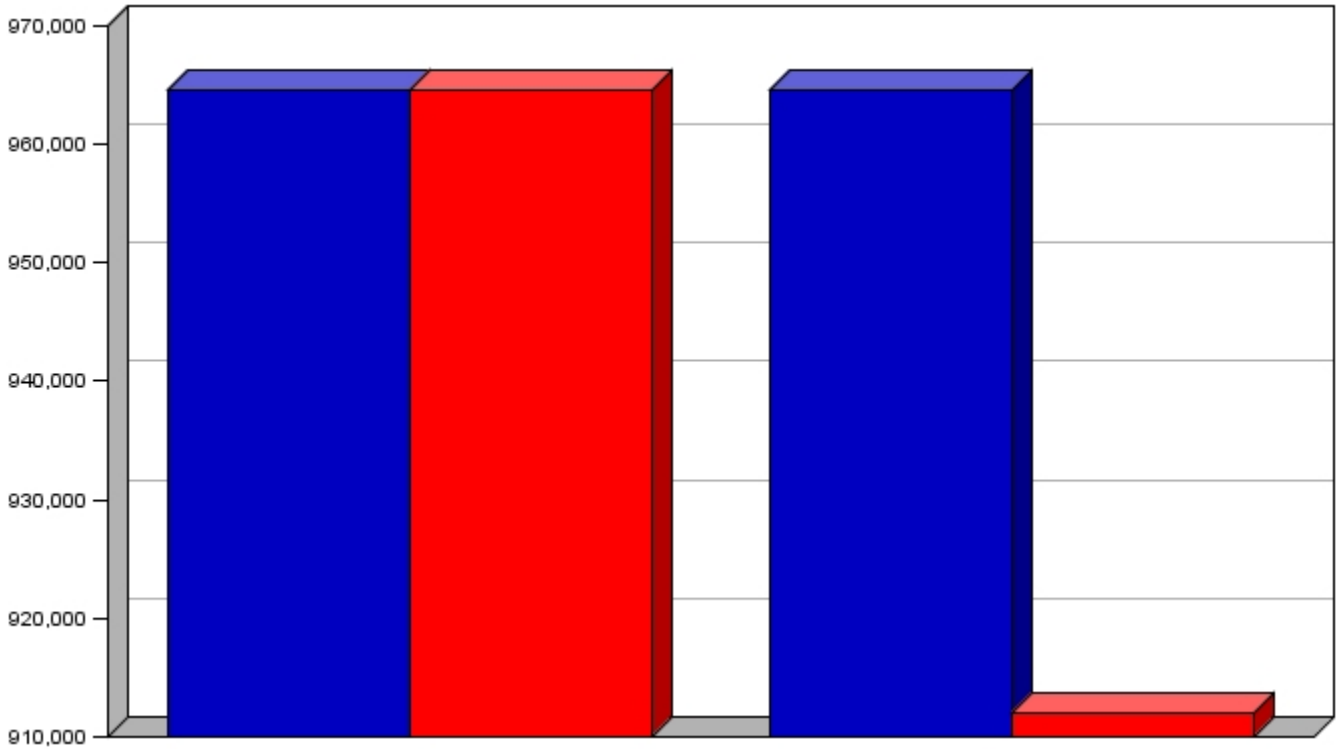


|                          | Personnel Services And Employee Benefits | Purchased / Contracted Services | Supplies | Capital Outlays | Interfund / Interdepartmental Charges | Depreciation And Amortization | Other Costs | Debt Service | Conversion / Summary | Other Financing Uses |
|--------------------------|--|---------------------------------|----------|-----------------|---------------------------------------|-------------------------------|-------------|--------------|----------------------|----------------------|
| Funded Budget            | 0  | 0                               | 0        | 0               | 0                                     | 0                             | 41,589,905  | 0            | 0                    | 13,855,908           |
| Total Projected Expenses | 0  | 0                               | 0        | 0               | 0                                     | 0                             | 41,589,904  | 0            | 0                    | 13,855,909           |

| Account                                  | FY15 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                              | \$41,589,905       | \$6,094,357 | \$35,495,547       | \$41,589,904             | \$1           | 0.00%        |
| Debt Service                             | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Conversion / Summary                     | \$0                | \$0         | \$0                | \$0                      | \$0           | 0.00%        |
| Other Financing Uses                     | \$13,855,908       | \$3,385,658 | \$10,470,251       | \$13,855,909             | (\$1)         | 0.00%        |
| Expenses                                 | \$55,445,813       | \$9,480,014 | \$45,965,799       | \$55,445,813             | \$0           | 0.00%        |

| 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 due to expenses commensurate with revenues. |
| Debt Service                             | N/A  |
| Conversion / Summary                     | N/A  |
| Other Financing Uses                     | Variance due to expenses commensurate with revenues. |

**Rental/Motor Vehicle Tax Fund  
BUDGET VARIANCE ANALYSIS AND PROJECTION**



|                         | Revenues | Expenses |
|-------------------------|----------|----------|
| FY15 COA Funding Budget | 964,579  | 964,579  |
| FY15 Projection         | 964,579  | 912,039  |

| Account           | Actual<br>Y-T-D(Sep)<br>FY13 | Actual<br>Y-T-D(Sep)<br>FY14 | COA Funding<br>Budget<br>YearTotal<br>FY15 | Actual<br>Y-T-D(Sep)<br>FY15 | Projected<br>Expenses<br>YearTotal<br>FY15 | Variance (\$) | Variance (%) |
|-------------------|------------------------------|------------------------------|--|------------------------------|--|---------------|--------------|
| Revenues          | \$219,197                    | \$278,837                    | \$964,579                                  | \$293,530                    | \$964,579                                  | \$0           | 0.00%        |
| Expenses          | \$87,058                     | \$224,975                    | \$964,579                                  | \$254,804                    | \$912,039                                  | \$52,540      | 5.45%        |
| Surplus (Deficit) | \$132,138                    | \$53,862                     | \$0  | \$38,726                     | \$52,540                                   | \$52,540      | N/A          |

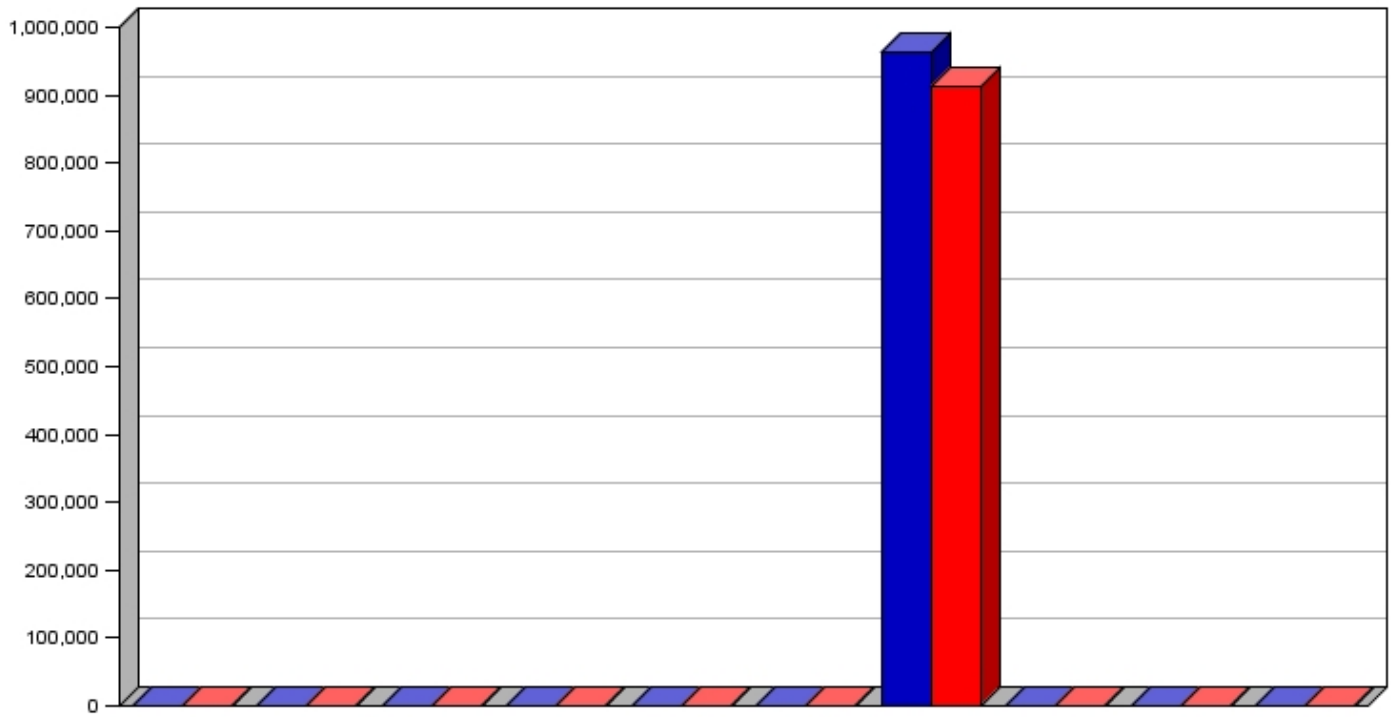
Major Revenue Variances:

Rental Car tax collections on pace with revenue amounts expected for first quarter.

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                             | 964,579     | 0            | 0                    | 0                    |
| Total Projected Expenses | 0  | 0                               | 0        | 0               | 0                                     | 0                             | 912,039     | 0            | 0                    | 0                    |

| Account                                  | FY15 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                              | \$964,579          | \$254,804        | \$657,235          | \$912,039                | \$52,540        | 5.45%        |
| 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>\$964,579</b>   | <b>\$254,804</b> | <b>\$657,235</b>   | <b>\$912,039</b>         | <b>\$52,540</b> | <b>5.45%</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    | 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 – September 2014

## Enterprise Funds

| Enterprise Funds |   | Investment in Cash Pool<br>(\$ in thousands) |                    |                    |                    | Cash Pool Interest Earnings<br>(\$ in thousands) |                |              |                |
|------------------|---|--|--------------------|--------------------|--------------------|--|----------------|--------------|----------------|
| Fund             | Description                               | Jun-14                                       | Jul-14             | Aug-14             | Sep-14             | Jun-14   | Jul-14         | Aug-14       | Sep-14         |
| 5051             | Water and Waste Water Revenue             | \$134,904                                    | \$32,013           | \$60,327           | \$91,614           | \$82   | \$115          | \$27         | \$95           |
| 5052             | Water and Waste Water Renewal Extension   | 502,242                                      | 636,487            | 635,764            | 630,145            | 341  | 385            | 373          | 795            |
| 5401             | Solid Waste Services Revenue <sup>1</sup> | (11,628)                                     | 8,608              | 14,328             | 12,804             | (6)  | (7)            | 18           | 26             |
| 5402             | Solid Waste R&E                           | 874  | 3,921              | 3,928              | 3,926              | 1  | -              | 2            | 5              |
| 5501             | Airport Revenue                           | 155,771                                      | 36,223             | 50,858             | 63,016             | 107  | 125            | 26           | 72             |
| 5502             | Airport Renewal Extension                 | 658,343                                      | 765,228            | 771,864            | 757,134            | 445  | 495            | 450          | 960            |
| 5601             | Building Permits                          | 29,221                                       | 1,406              | 2,109              | 2,277              | 19   | 23             | 1            | 3              |
| 5602             | Building Renewal & Extension              | (63)   | 28,753             | 28,804             | 28,782             | -  | -              | 17           | 36             |
|                  | <b>Total</b>                              | <b>\$1,469,664</b>                           | <b>\$1,512,639</b> | <b>\$1,567,981</b> | <b>\$1,589,698</b> | <b>\$989</b>                                     | <b>\$1,136</b> | <b>\$914</b> | <b>\$1,992</b> |

*1) Solid Waste and General Fund Cash Pool balance includes a correction to a Solid Waste invoice erroneously booked to General Fund Receivable account in July 2014 which was subsequently corrected in October 2014.*



# Cash Pool Reporting – September 2014

## Governmental Funds

| Governmental Funds |                               | Investment in Cash Pool<br>(\$ in thousands) |                  |                  |                  | Cash Pool Interest Earnings<br>(\$ in thousands) |              |             |              |
|--------------------|-------------------------------|--|------------------|------------------|------------------|--|--------------|-------------|--------------|
| Fund               | Description                   | Jun-14                                       | Jul-14           | Aug-14           | Sep-14           | Jun-14   | Jul-14       | Aug-14      | Sep-14       |
| 1001               | General Fund <sup>1</sup>     | \$224,452                                    | \$95,110         | \$173,783        | \$169,616        | \$158  | \$160        | \$67        | \$207        |
| 2151               | Emergency Telephone System    | (14,309)                                     | (782)            | (14,834)         | (16,117)         | (10)   | (11)         | (5)         | (20)         |
| 2751               | Hotel/Motel Tax               | 855  | 92               | 1,496            | 1,207            | 1  | 1            | 1           | 2            |
| 2801               | Rental/Motor Vehicle Tax      | 188  | 128              | 75               | 153              | -  | -            | -           | -            |
| 3101               | Annual Bond                   | 341  | 340              | 341              | 341              | -  | -            | -           | -            |
| 3501               | Park Improvement              | 3,589  | 3,223            | 2,766            | 3,184            | 3  | 3            | 2           | 4            |
| 3503               | Capital Finance               | 15,160                                       | 14,455           | 13,472           | 10,563           | 10   | 11           | 8           | 15           |
| 3504               | Special Assessment            | 2,387  | 2,394            | 2,402            | 2,395            | 2  | 2            | 2           | 3            |
| 3507               | Capital Asset                 | (3,181)                                      | (13)             | (3,202)          | (3,306)          | (2)  | (3)          | (1)         | (4)          |
| 3508               | Capital Finance Recovery Zone | (1,477)                                      | (1)              | (1,912)          | (2,042)          | (1)  | (1)          | (1)         | (3)          |
| 5059               | Special 1% Sales and Use Tax  | -  | -                | -                | -                | -  | -            | -           | -            |
|                    | <b>Total</b>                  | <b>\$228,004</b>                             | <b>\$114,944</b> | <b>\$174,387</b> | <b>\$165,995</b> | <b>\$161</b>                                     | <b>\$162</b> | <b>\$73</b> | <b>\$204</b> |



# Cash Pool Reporting – September 2014

## Other Funds

| Other Funds |   | Investment in Cash Pool<br>(\$ in thousands) |                    |                    |                    | Cash Pool Interest Earnings<br>(\$ in thousands) |                |                |                |
|-------------|---|--|--------------------|--------------------|--------------------|--|----------------|----------------|----------------|
| Fund        | Description                             | Jun-14                                       | Jul-14             | Aug-14             | Sep-14             | Jun-14   | Jul-14         | Aug-14         | Sep-14         |
| 5561        | Parks Facilities Revenue Fund           | (\$50)                                       | \$7                | (\$81)             | (\$111)            | \$0  | \$0            | \$0            | \$0            |
| 5562        | Parks Facilities Renewal & Extn Fund    | (111)  | (0)                | (111)              | (111)              | -  | -              | -              | -              |
| 5571        | Underground Atlanta Facilities Revenue  | (2,469)                                      | (84)               | (10,782)           | (10,154)           | (2)  | (5)            | (3)            | (13)           |
| 5572        | Downtown Parking Project Fund           | 156  | 156                | 156                | 156                | -  | -              | -              | -              |
| 5573        | Downtown Dev Auth Refunding Series 2009 | -  | -                  | -                  | -                  | -  | -              | -              | -              |
| 5581        | Civic Center Revenue                    | (1,679)                                      | (187)              | (1,900)            | (2,018)            | (1)  | (1)            | (1)            | (3)            |
| 5582        | Civic Center R&F                        | 594  | 594                | 595                | 595                | 1  | 1              | 1              | 1              |
| 6001        | Fleet Service                           | (41,021)                                     | (610)              | (36,030)           | (36,875)           | (28)   | (32)           | (11)           | (46)           |
| 6002        | Group Insurance                         | 12,233                                       | 11,122             | 11,730             | 14,833             | 8  | 9              | 7              | 17             |
| 7101        | Agency                                  | 21,020                                       | 21,201             | 23,058             | 21,268             | 14   | 16             | 13             | 28             |
| 4501        | Perpetual Care                          | 311  | 312                | 313                | 313                | -  | -              | -              | -              |
| 7701        | Trust                                   | 38,343                                       | 38,562             | 37,246             | 37,480             | 26   | 29             | 22             | 47             |
|             | <b>Total</b>                            | <b>\$27,325</b>                              | <b>\$71,073</b>    | <b>\$24,192</b>    | <b>\$25,376</b>    | <b>\$18</b>                                      | <b>\$17</b>    | <b>\$28</b>    | <b>\$31</b>    |
|             | <b>Total Investment in Cash Pool</b>    | <b>\$1,724,993</b>                           | <b>\$1,698,656</b> | <b>\$1,766,560</b> | <b>\$1,781,069</b> | <b>\$1,168</b>                                   | <b>\$1,315</b> | <b>\$1,015</b> | <b>\$2,227</b> |

**CITY OF ATLANTA, GEORGIA**  
**General Fund - Statement of Cash Flows**

(In Thousands)

Q1 FY2015 & Q1 FY2014

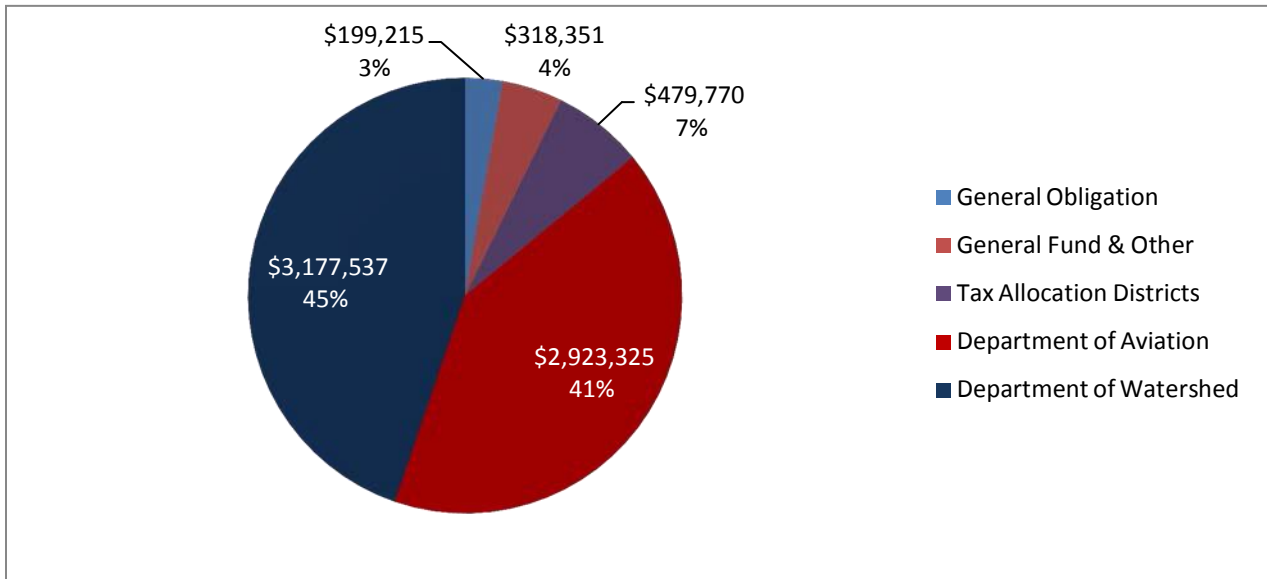
**Unaudited**

|  | FY2015             |                    |                    | FY15<br>Fiscal YTD | FY2014             |                    |                   | FY14<br>Fiscal YTD |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|
|  | Jul-14             | Aug-14             | Sep-14             |                    | Jul-13             | Aug-13             | Sep-13            |                    |
| <b>Cash and cash equivalents, beginning of period</b>        | <b>\$ 137,284</b>  | <b>\$ 94,985</b>   | <b>\$ 106,406</b>  | <b>\$ 137,284</b>  | <b>\$ 130,221</b>  | <b>\$ 83,319</b>   | <b>\$ 71,827</b>  | <b>\$ 130,221</b>  |
| <b>Cash flows from operating activities</b>                  |                    |                    |                    |                    |                    |                    |                   |                    |
| Revenue  |                    |                    |                    |                    |                    |                    |                   |                    |
| Cash flow from property taxes                                | 1,527              | 1,210              | 14,831             | 17,568             | 1,396              | 3,736              | 55,760            | 60,892             |
| Cash flow from public utility and other taxes                | 13,783             | 13,707             | 13,319             | 40,809             | 15,537             | 11,687             | 14,067            | 41,291             |
| Cash flow from licenses and permits                          | 1,993              | 1,307              | 847                | 4,147              | 2,213              | 1,958              | 981               | 5,152              |
| Cash flow from charges for services                          | 636                | 850                | 872                | 2,358              | 350                | 499                | 491               | 1,340              |
| Cash flow from fines & forfeitures                           | 2,170              | 2,250              | 2,549              | 6,969              | 1,449              | 2,406              | 1,938             | 5,793              |
| Cash flow from building and concessions                      | 743                | 701                | 2,402              | 3,846              | 1,882              | 435                | 480               | 2,797              |
| Cash flow from hotel/motel taxes                             | 1,186              | 844                | 1,355              | 3,385              | 1,052              | 1,274              | 1,175             | 3,501              |
| Cash flow from other miscellaneous                           | 2,956              | 3,042              | 2,781              | 8,779              | 2,099              | 2,682              | 2,134             | 6,915              |
| Accounts Receivable Decrease (Increase)                      | (5,173)            | 1,486              | (1,069)            | (4,756)            | (2,218)            | (2,234)            | 4,612             | 160                |
| <b>Total revenue</b>   | <b>19,821</b>      | <b>25,397</b>      | <b>37,887</b>      | <b>83,105</b>      | <b>23,760</b>      | <b>22,443</b>      | <b>81,638</b>     | <b>127,841</b>     |
| Employee related payments                                    | (35,690)           | (26,427)           | (31,167)           | (93,284)           | (33,703)           | (27,392)           | (26,244)          | (87,339)           |
| Vendor related payments                                      | (11,207)           | (13,207)           | (9,766)            | (34,180)           | (18,966)           | (10,529)           | (12,862)          | (42,357)           |
| <b>Operating expenses</b>                                    | <b>(46,897)</b>    | <b>(39,634)</b>    | <b>(40,933)</b>    | <b>(127,464)</b>   | <b>(52,669)</b>    | <b>(37,921)</b>    | <b>(39,106)</b>   | <b>(129,696)</b>   |
| <b>Operating income</b>                                      | <b>(27,076)</b>    | <b>(14,237)</b>    | <b>(3,046)</b>     | <b>(44,359)</b>    | <b>(28,909)</b>    | <b>(15,478)</b>    | <b>42,532</b>     | <b>(1,855)</b>     |
| Operating transfers  | -                  | -                  | (1,063)            | (1,063)            | (41)               | (9,264)            | (56)              | (9,361)            |
| Interfund receivables\payables                               | (1,677)            | 25,514             | (1,880)            | 21,957             | (4,928)            | 15,148             | 11,685            | 21,905             |
| <b>Net cash (used)/provided by operating activities</b>      | <b>(28,753)</b>    | <b>11,277</b>      | <b>(5,989)</b>     | <b>(23,465)</b>    | <b>(33,878)</b>    | <b>(9,594)</b>     | <b>54,161</b>     | <b>10,689</b>      |
| <b>Cash flows from financing activities</b>                  |                    |                    |                    |                    |                    |                    |                   |                    |
| MOU principal payments                                       | (10,000)           | -                  | -                  | (10,000)           | (10,000)           | -                  | -                 | (10,000)           |
| Principal repayments of long-term debt                       | (2,223)            | -                  | -                  | (2,223)            | (2,446)            | -                  | -                 | (2,446)            |
| Interest payments  | (1,051)            | (177)              | 178                | (1,050)            | (951)              | (237)              | (20)              | (1,208)            |
| Acquisition, construction and improvement of capital assests | (277)              | 99                 | (196)              | (374)              | (80)               | (1,597)            | (637)             | (2,314)            |
| Capital Contributions  | -                  | -                  | -                  | -                  | -                  | -                  | -                 | -                  |
| Proceeds from bond/note issuance                             | -                  | -                  | -                  | -                  | -                  | -                  | -                 | -                  |
| Proceeds from sale of capital assets                         | 192                | (6)                | 264                | 450                | 100                | 244                | 121               | 465                |
| <b>Net cash (used)/provided by financing activities</b>      | <b>(13,359)</b>    | <b>(84)</b>        | <b>246</b>         | <b>(13,197)</b>    | <b>(13,377)</b>    | <b>(1,590)</b>     | <b>(536)</b>      | <b>(15,503)</b>    |
| <b>Cash flows from investing activities</b>                  |                    |                    |                    |                    |                    |                    |                   |                    |
| Interest on investments                                      | (187)              | 228                | (120)              | (79)               | 353                | (289)              | 858               | 922                |
| Purchases and sales of non-pooled investments                | -                  | -                  | -                  | -                  | -                  | (19)               | (9)               | (28)               |
| <b>Net cash provided by/(used) investing activities</b>      | <b>(187)</b>       | <b>228</b>         | <b>(120)</b>       | <b>(79)</b>        | <b>353</b>         | <b>(308)</b>       | <b>849</b>        | <b>894</b>         |
| <b>Change in cash and cash equivalents</b>                   | <b>(42,299)</b>    | <b>11,421</b>      | <b>(5,863)</b>     | <b>(36,741)</b>    | <b>(46,902)</b>    | <b>(11,492)</b>    | <b>54,474</b>     | <b>(3,920)</b>     |
| <b>Cash and cash equivalents, ending balance</b>             | <b>\$ 94,985</b>   | <b>\$ 106,406</b>  | <b>\$ 100,543</b>  | <b>\$ 100,543</b>  | <b>\$ 83,319</b>   | <b>\$ 71,827</b>   | <b>\$ 126,301</b> | <b>\$ 126,301</b>  |
| Cumulative operating cash flow                               | \$ (28,753)        | \$ (17,476)        | \$ (23,465)        | \$ (23,465)        | \$ (33,878)        | \$ (43,472)        | \$ 10,689         | \$ 10,689          |
| Cumulative cash flow from financing                          | \$ (13,359)        | \$ (13,443)        | \$ (13,197)        | \$ (13,197)        | \$ (13,377)        | \$ (14,967)        | \$ (15,503)       | \$ (15,503)        |
| Cumulative cash flow from investing                          | \$ (187)           | \$ 41              | \$ (79)            | \$ (79)            | \$ 353             | \$ 45              | \$ 894            | \$ 894             |
| <b>Total</b>   | <b>\$ (42,299)</b> | <b>\$ (30,878)</b> | <b>\$ (36,741)</b> | <b>\$ (36,741)</b> | <b>\$ (46,902)</b> | <b>\$ (58,394)</b> | <b>\$ (3,920)</b> | <b>\$ (3,920)</b>  |



## City of Atlanta Debt Portfolio

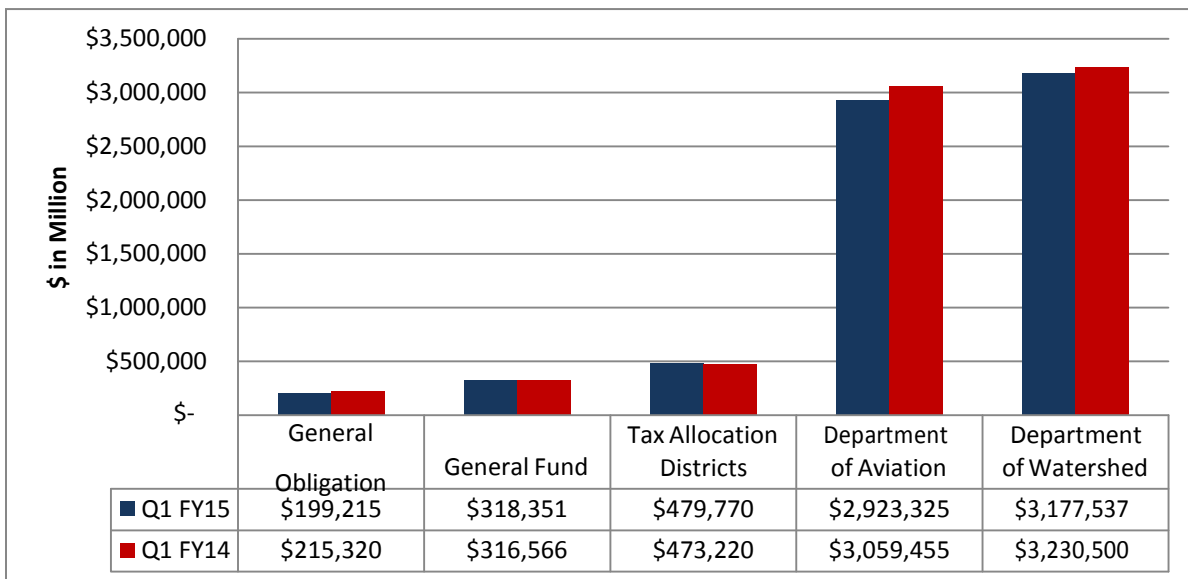
### Total Debt Outstanding (Q1 FY15)



The City of Atlanta’s outstanding long-term debt totaled \$7.1 billion as of Q1 FY15. Total debt is comprised of approximately \$199.2 million in General Obligation bonds; \$318.3 million in General Fund and Other Debt; \$479.7 million in Tax Anticipation Districts; \$2.9 billion in Aviation revenue bonds; and \$3.1 billion of Watershed revenue bonds. The first quarter outstanding debt amount excludes leases, Section 108, and other unamortized balance sheet items including premiums and discounts.

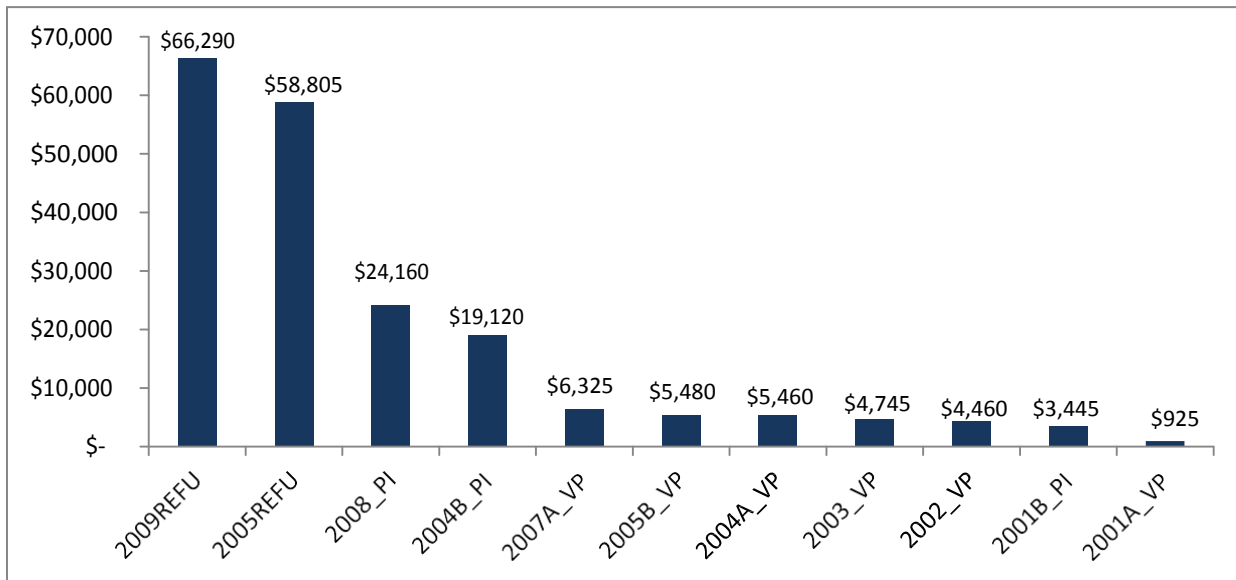
A comparison of FY15 and FY14 Q1 total outstanding debt shows an overall net decrease of \$196.9 million or 2.7%. However, it is expected that with the continued decline in interest rates the City will have the opportunity to refund some of its current debt to further reduce the total amount outstanding.

### Debt Comparison Q1 (FY15 vs. FY14)



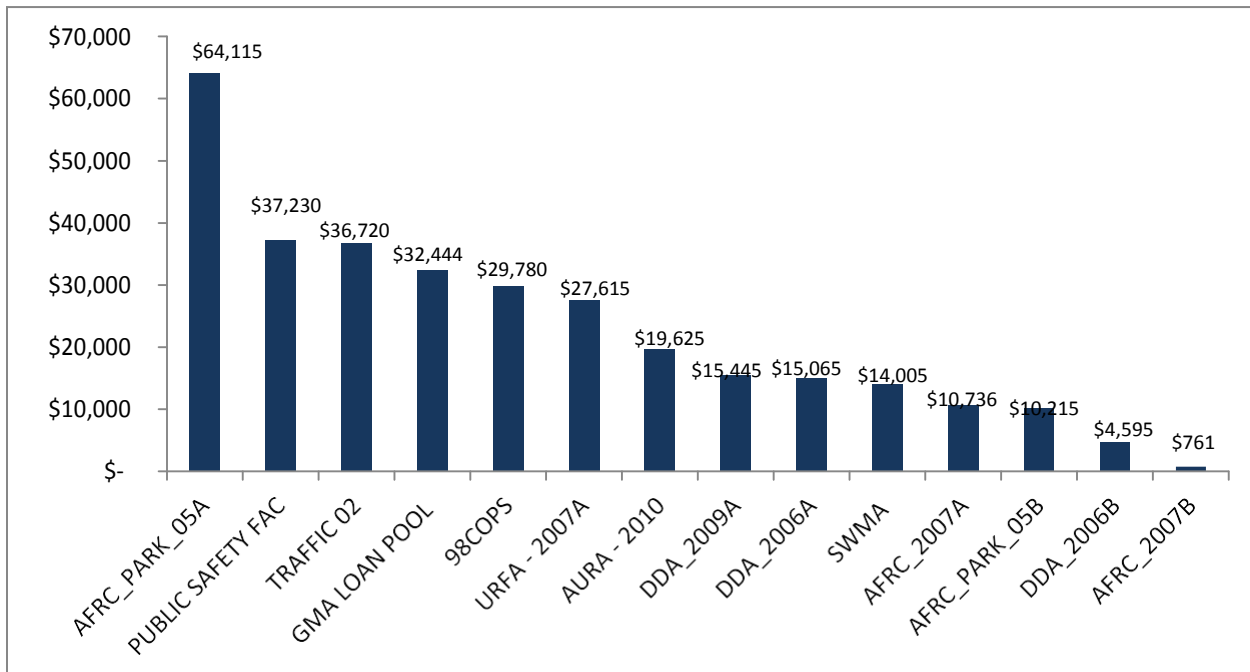
The following graphs outline total debt outstanding for each series of bonds within each of the City's various debt portfolios:

### General Obligation



The City's General Obligation debt portfolio includes eleven (11) bond issuances with a total of \$199.2 million outstanding as of Q1 FY15. A comparison with same period FY14 shows an overall decrease of \$16.1 million or 7.5% in total outstanding debt.

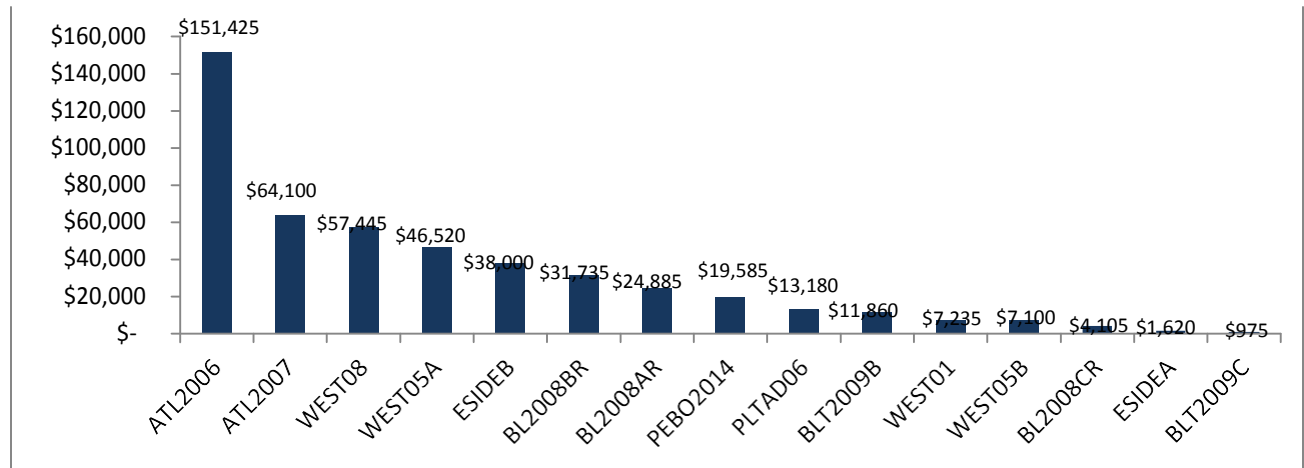
### General Fund & Other



The City's General Fund and Other debt portfolio includes but, is not limited to Atlanta Fulton County Recreation Authority, Atlanta Public Safety Authority, Atlanta Solid Waste Management Authority, Downtown Development Authority, and GMA Loan Pool, totaling \$318.3 million as of Q1 FY15.

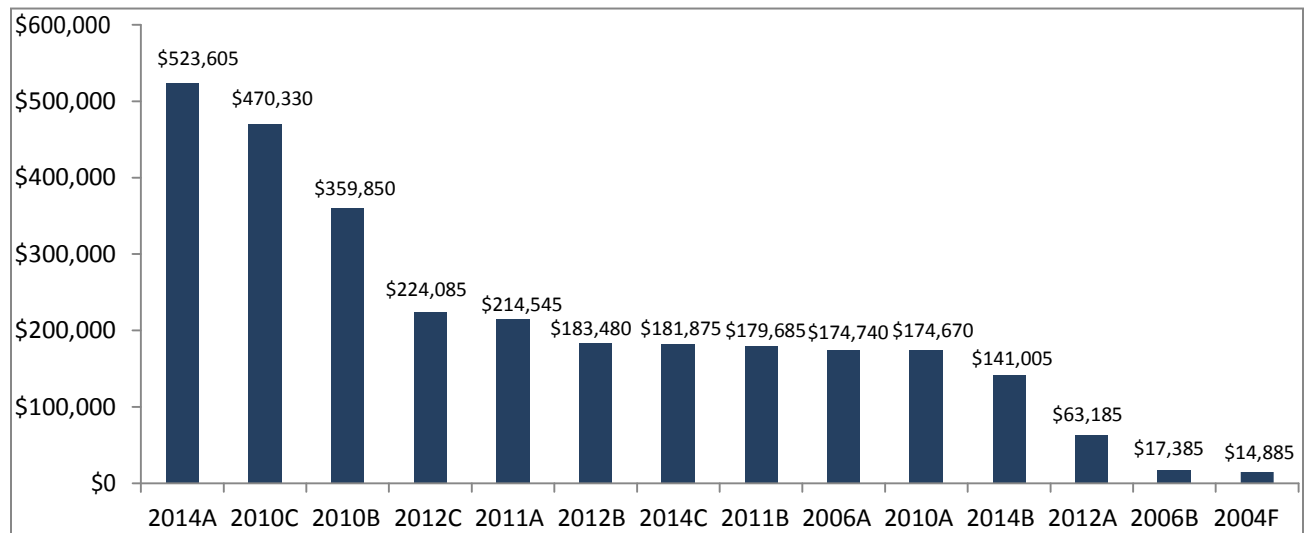
A comparison with same period FY14 shows an overall increase of \$1.7 million and represents previous debt that was not classified as long term debt. However, the debt outstanding excludes leases, and Section 108 obligations. Currently, the City makes debt services payments on 10 outstanding GMA draws that were initiated for the purchase of rolling stock and other equipment to support operations.

### **Tax Anticipation Districts (TADs)**



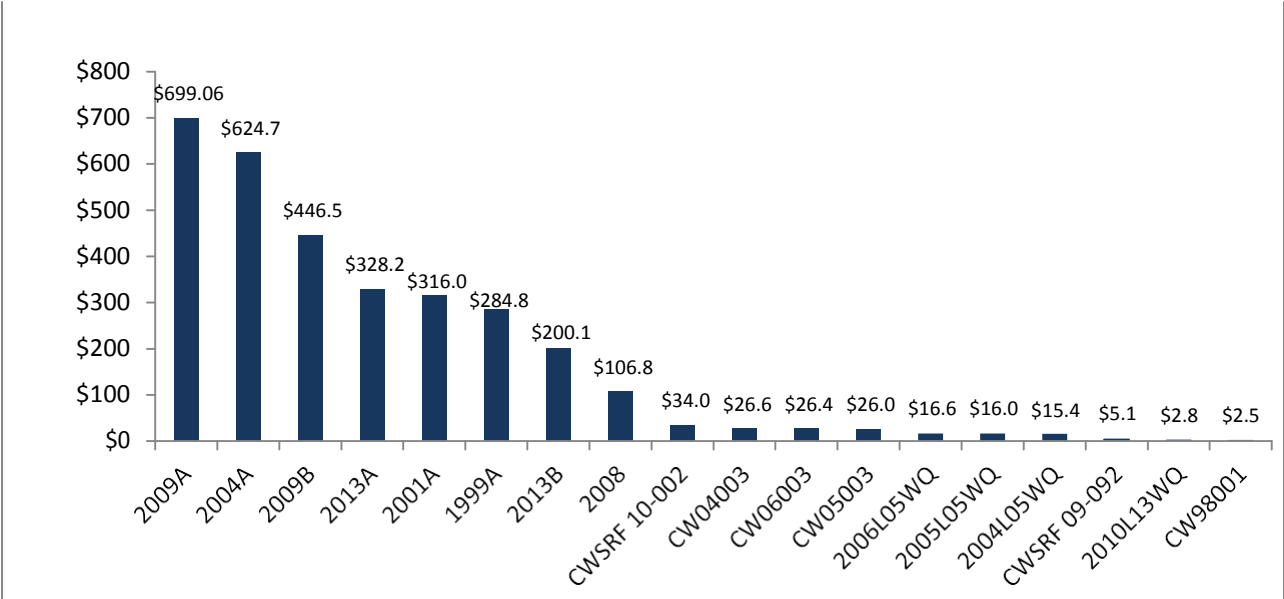
The City’s TAD debt totaled \$479.7 million as of Q1 FY15. This amount represents an increase of \$6.5 million or 1.4% of the total TAD debt outstanding over the same period FY14. This increase is the result of an optional redemption that the City did not exercise.

### **Department of Aviation**



The Department of Aviation’s debt portfolio totaled \$2.9 billion as of Q1 FY15. This reflects a net decrease of \$136.1 million or 4% over the same period FY14. The 4% reduction in total debt outstanding is the result of a refunding transaction that closed on April 10, 2014, and just prior to the close of FY14.

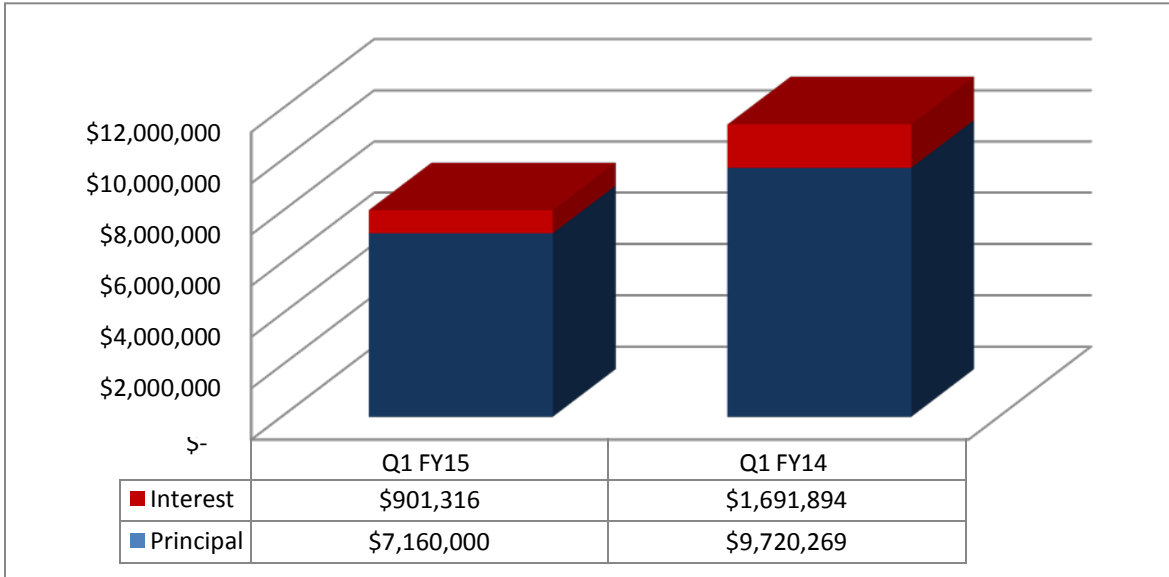
**Department of Watershed Management**



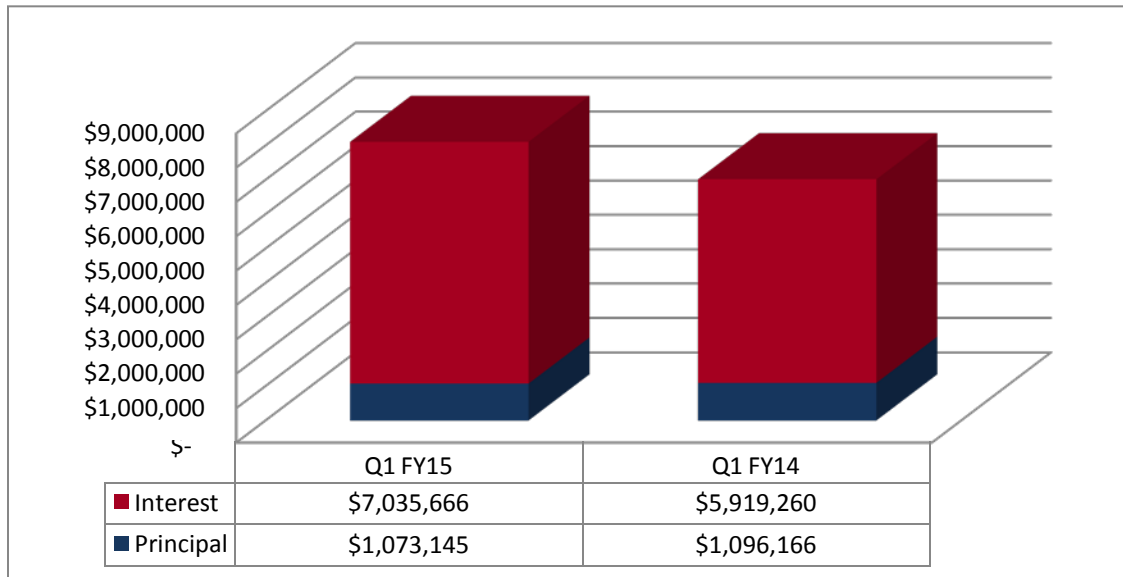
The Department of Watershed Management’s debt portfolio totaled \$3.1 billion as of Q1 FY15. This reflects a decrease of approximately \$52.9 million or 1.6 % over the same period FY14.

The following graphs outline total debt payments made during the Q1 FY15 period in comparison to Q1 FY14.

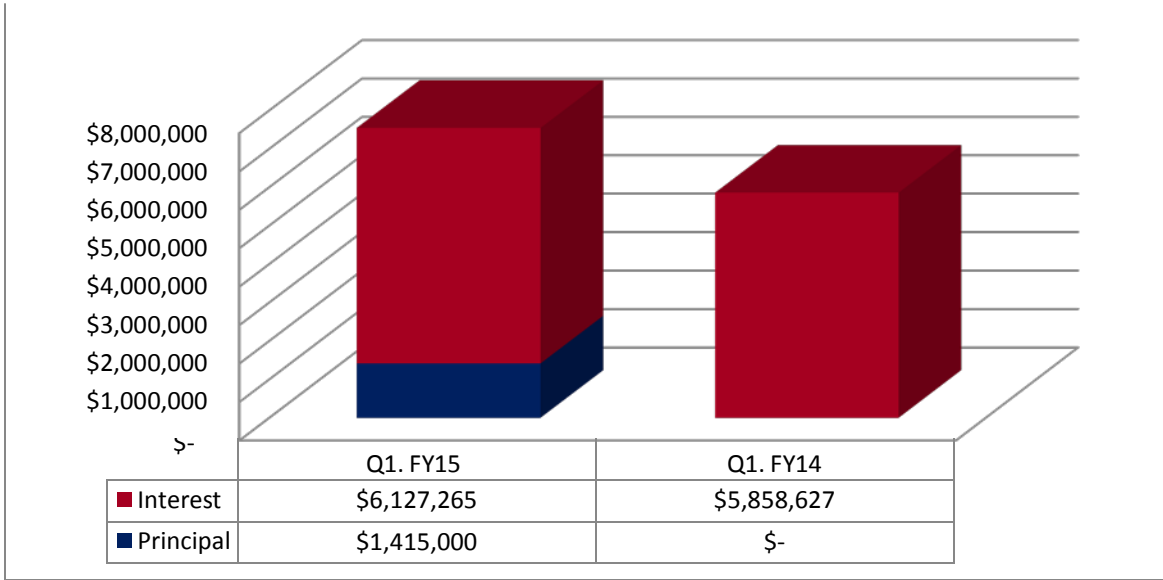
### General Fund & Other



### Department of Watershed Management



## Tax Anticipation Districts

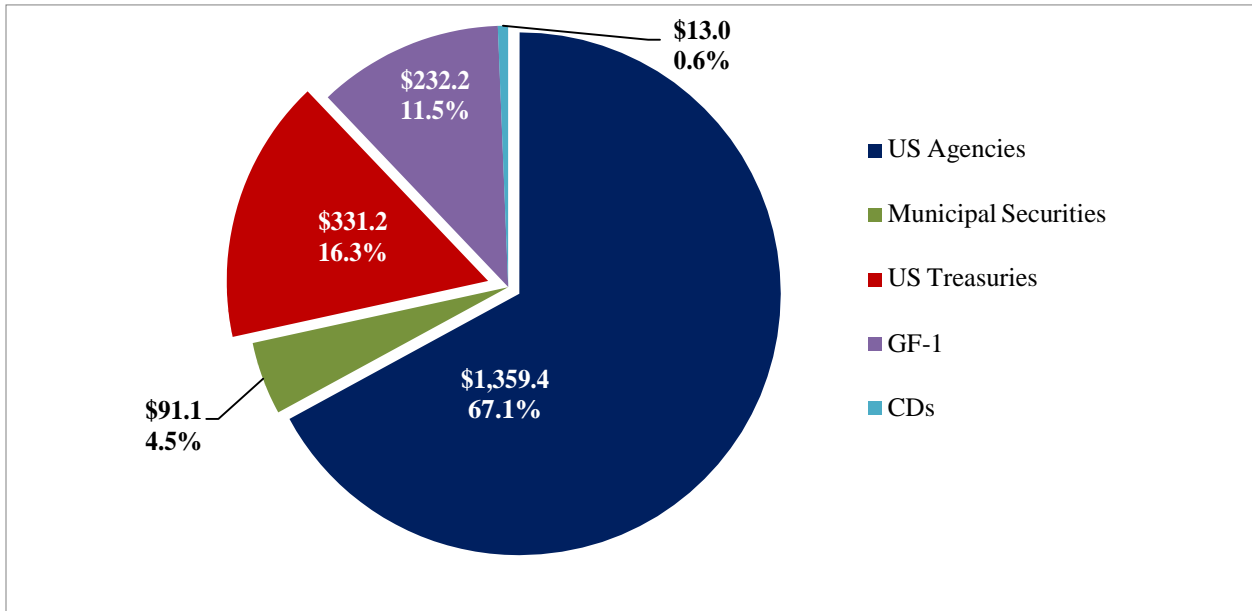


The current amortization schedules for the outstanding General Obligation and Aviation debt issuances did not require any payments in Q1 for FY15 and FY14 respectively.

Overall, the City continues to make timely payments on all its outstanding debt obligations and constantly monitors the financial markets for any potential refunding opportunities that will generate present value (PV) savings, as well as reduce annual debt service costs.

## City of Atlanta Investment Portfolio

### Total Investment Portfolio (Q1 FY15)



The City of Atlanta’s investment portfolio totaled approximately \$2.0 billion and comprises of the Cash Pool and APFC accounts. As of Q1 FY15, the total portfolio consisted of the following: \$1.3 billion in Federal Agency coupon securities; \$91 million in Municipal Securities; \$331 million in U.S. Treasury securities; \$232 million in Georgia Fund 1 Money Market Accounts and \$13 million in Certificates of Deposit. On an asset mix comparison, the City’s investments in Agencies, Treasuries, Local Government Investment Pool, Municipal Securities and CDs were 67.1%, 16.3%, 11.5%, 4.5% and 0.6%, respectively.

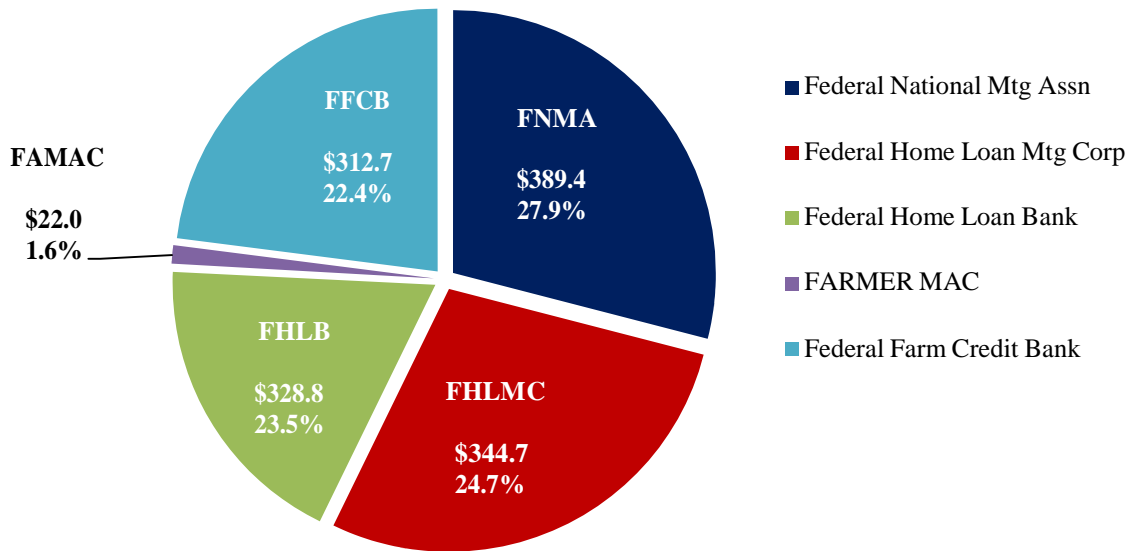
The City’s investment portfolio compared with same period FY14 shows an overall increase of \$213 million or 11.8%.

### Comparison of Portfolio Value

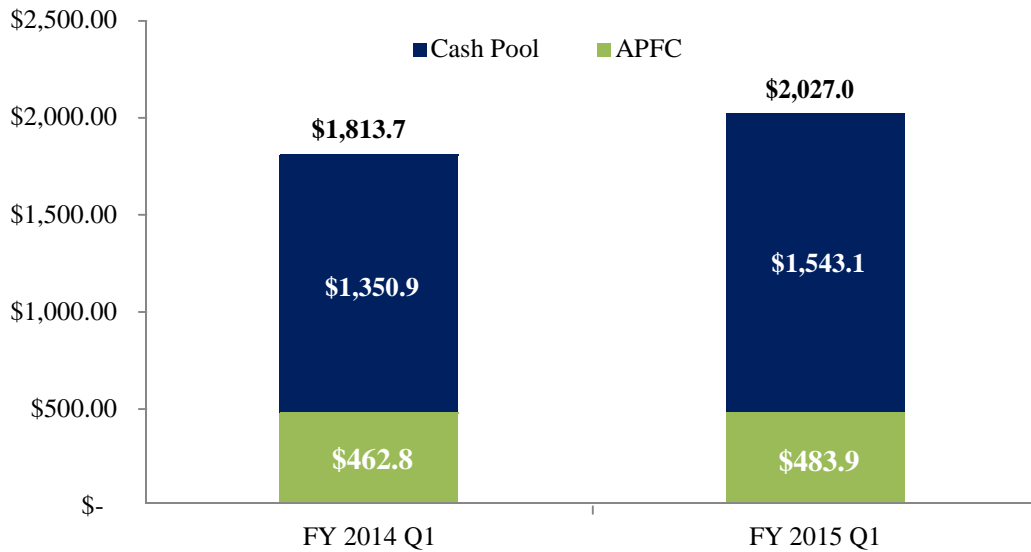
| Security Type             | Fair Market Value<br>09/30/14 (FY15) | Fair Market Value<br>09/30/13 (FY14) |
|---------------------------|--------------------------------------|--------------------------------------|
| Federal Agency Securities | 1,359,415,538                        | 1,222,046,131                        |
| Municipal Securities      | 91,126,738                           | -                                    |
| U.S. Treasury Securities  | 331,229,171                          | 318,393,829                          |
| Georgia Fund 1            | 232,233,177                          | 260,252,963                          |
| Certificates of Deposit   | 13,000,000                           | 13,000,000                           |
| <b>Grand Total</b>        | <b>\$ 2,027,004,625</b>              | <b>\$ 1,813,692,923</b>              |

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

### Federal Agency Securities



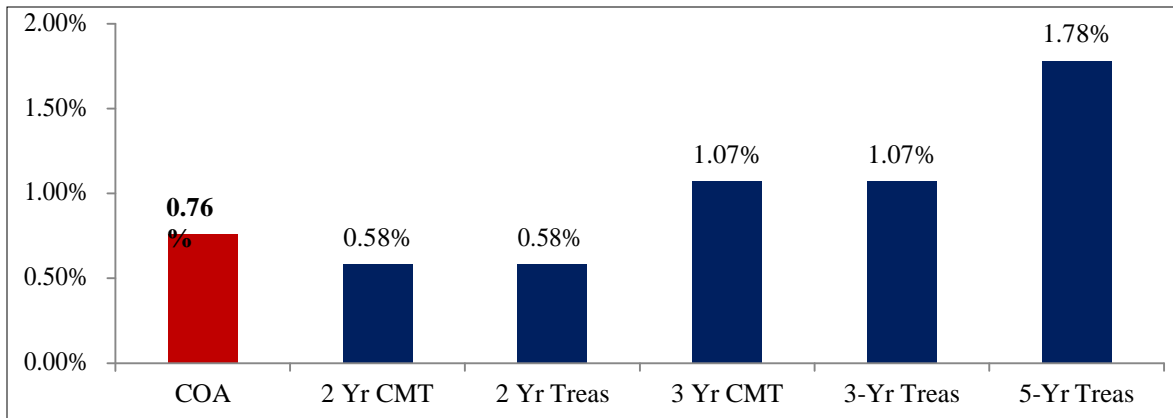
### APFC vs. Cash Pool



For a year over year comparison (Q1 FY14 vs. Q1 FY15) of the investment accounts, the Cash Pool account grew from \$1.3 billion to \$1.5 billion, a 14% increase and the APFC account increased in value from \$463 million to \$484 million or 5%.



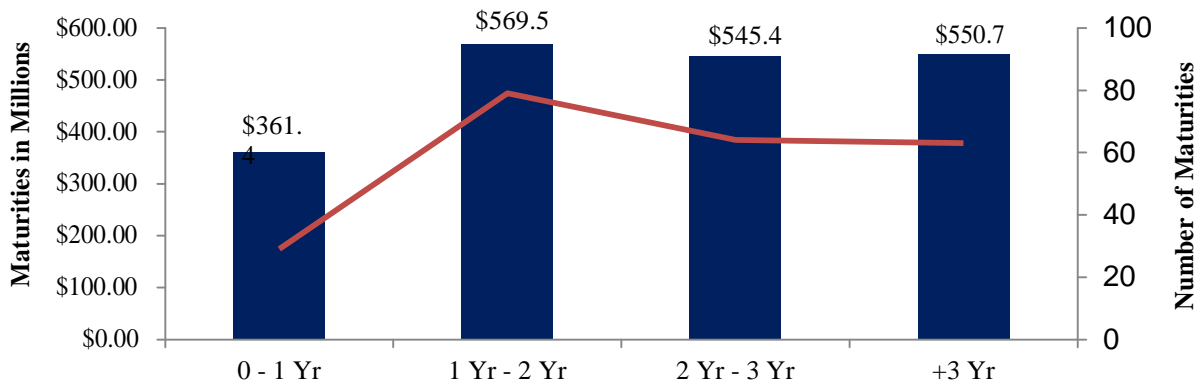
## Total Portfolio Yield vs. Benchmarks



Source: U.S. Treasury Department, New York Federal Reserve and SymPro (for COA).

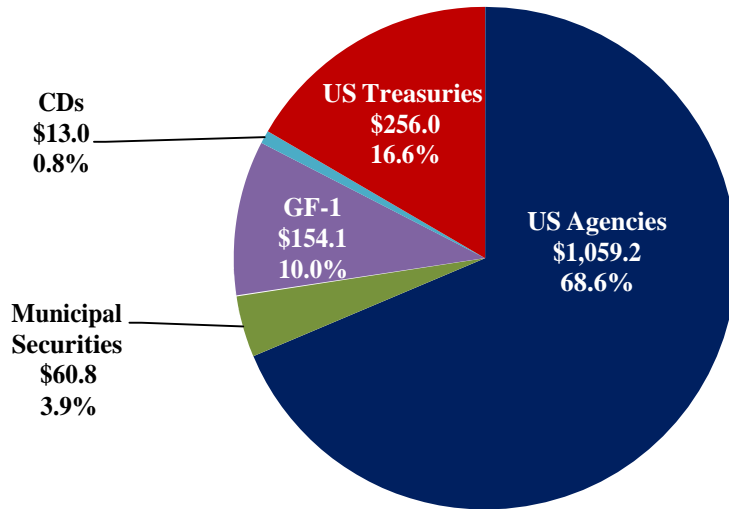
During the Q1 FY15 period, the City’s total portfolio, compared favorably to benchmarked indices, yielding 0.76%, while achieving total interest earnings of \$5.3 million.

## Investment Pool Maturity



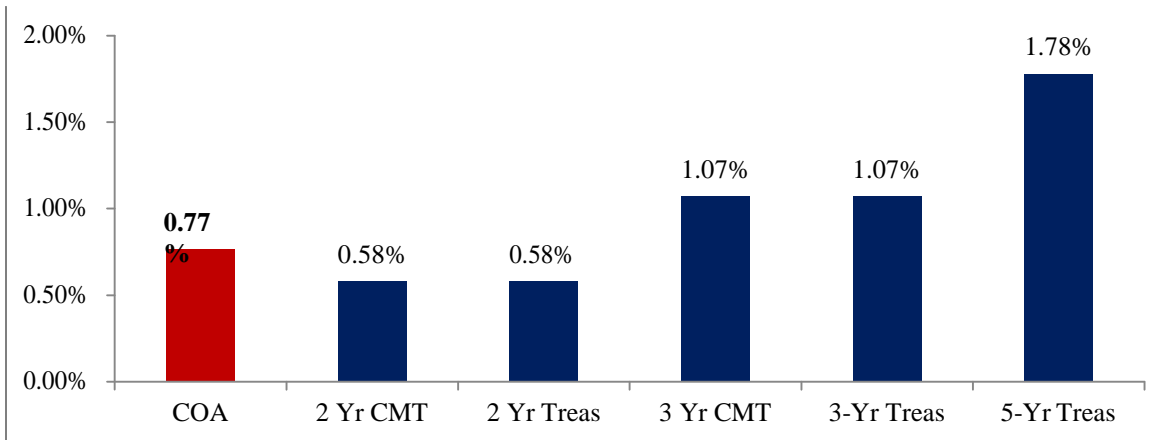
The City’s total investment portfolio assets maturities do not exceed 5 years and have a current overall weighted average maturity of approximately 2.1 years.

## Cash Pool Composition



On an asset mix comparison, the City’s Cash Pool investments in Federal Agency securities, Municipal Securities, U.S. Treasuries, the Georgia Fund 1 account and Certificates of Deposits were 68.6%, 3.9%, 16.6%, 10.0% and 0.8%, respectively.

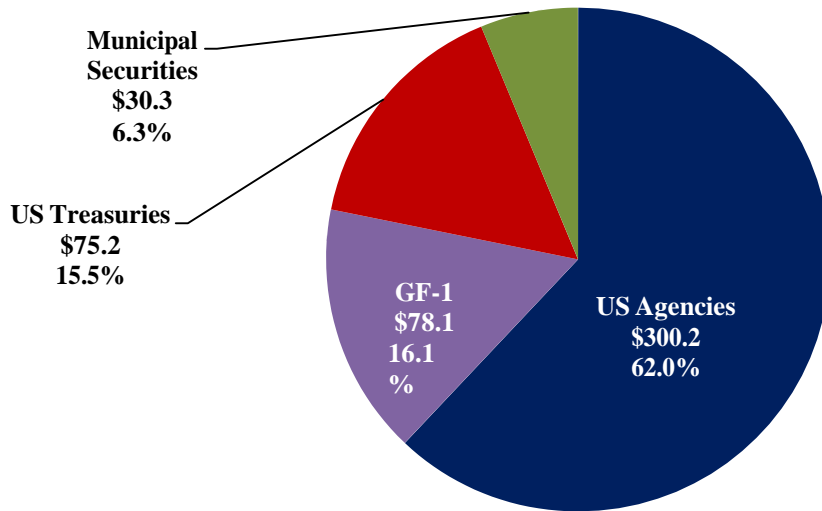
## Cash Pool Yield vs. Benchmarks



Source: U.S. Treasury Department, New York Federal Reserve and SymPro (for COA).

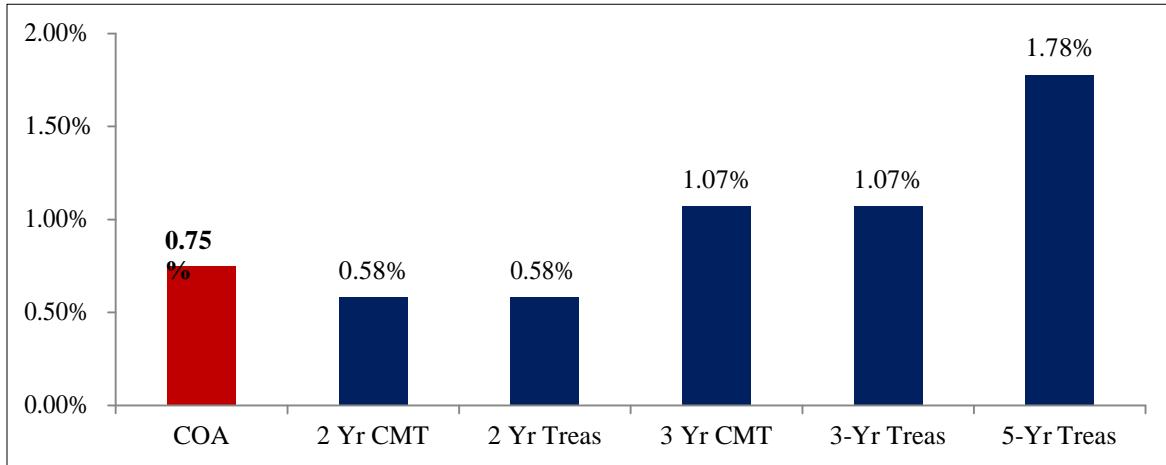
During the Q1 FY15 period, the Cash Pool portfolio yielded 0.77% interest and achieved interest earnings of \$4.1 million.

## APFC Portfolio Composition



On an asset mix comparison, the City’s APFC investments in Federal Agency securities, Municipal Securities, U.S. Treasuries and the Georgia Fund 1 account were 62.0%, 6.3%, 15.5% and 16.1%, respectively.

## APFC Yield vs. Benchmarks



Source: U.S. Treasury Department, New York Federal Reserve and SymPro (for COA).

During Q1 FY15 period, the APFC portfolio yielded 0.75% interest and achieved interest earnings of \$1.2 million.

## City of Atlanta Bond Ratings

| <b>General Obligation Bonds</b>  |  |  |   |
|--|--|--|---|
| Date   | Moody's  | S & P                                      | Fitch   |
| Sept-2014 <i>(Current)</i>   | Aa2 Positive   | AA Stable                                  | NR  |
| Jun-2012   | Aa2' Outlook revised to Stable from Negative                 |  |   |
| Mar-2012   |  | A' Outlook revised to Stable from Negative |   |
| Nov-2010   |  | A' Outlook revised to Negative from Stable |   |
| May-2010   | Change in scale to 'Aa2' Negative outlook from 'A1' Negative | A Stable                                   | WD  |
| <b>Water and Wastewater Enterprise Bonds</b>                             |  |  |   |
| Date   | Moody's  | S & P                                      | Fitch   |
| Sept-2014 <i>(Current)</i>   | Aa3 Stable   | A+ Stable                                  | A+ Stable   |
| Aug-2013   | Aa3 Stable   | A+ Stable                                  | A+ Stable   |
| Dec-2012   | A1 Stable  | A Stable                                   | A Stable  |
| Apr-2011   |  | A' Outlook revised to Stable from Negative |   |
| May-2010   | Change in scale to 'A1' Stable from 'Baa1'                   | A' Outlook revised to Negative from Stable | Rating recalibration to 'A' Stable from 'BBB+'        |
| <b>Atlanta Airport Enterprise - Senior Lien GARBs</b>                    |  |  |   |
| Date   | Moody's  | S & P                                      | Fitch   |
| Sept-2014 <i>(Current)</i>   | Aa3 Stable   | A+ Stable                                  | A+ Stable   |
| Jul-2013   |  | A+ Stable                                  |   |
| May-2013   |  |  | A+ Stable   |
| Oct-2010   | A1 Stable  |  | A+ Stable   |
| May-2010   | A1 Stable  |  |   |
| <b>Atlanta Airport Enterprise - Subordinate Lien GARBs and PFCs</b>      |  |  |   |
| Date   | Moody's  | S & P                                      | Fitch   |
| Sept-2014 <i>(Current)</i>   | A1 Stable  | A Stable                                   | A Stable  |
| May-2013   |  |  | A Stable  |
| Apr-2012   |  |  |   |
| Jun-2011   |  | A Stable                                   |   |
| Oct-2010   | Upgrade to A1 Stable from A2 Stable                          |  | A Stable  |
| May-2010   | A2 Stable  |  |   |
| <b>Atlanta Airport Enterprise - Senior Lien Customer Facility Charge</b> |  |  |   |
| Date   | Moody's  | S & P                                      | Fitch   |
| Sept-2014 <i>(Current)</i>   | Baa1 Positive  | A- Stable                                  | A- Stable   |
| Jun-2013   |  | A- Stable                                  |   |
| Jan-2013   |  |  | Upgraded to A- Stable from BBB+ Stable                |
| May-2012   | Affirmed Baa1, Outlook changed to Positive from Stable       |  |   |
| Feb-2012   |  |  | BBB+ Stable   |
| Feb-2011   |  |  | Affirmed BBB+ Outlook changed to Stable from Negative |
| Nov-2010   | Baa1 Positive  |  |   |

# 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       |
| FY2014 Surplus                            | <u>3,821</u>  |
| Fund Balance at June 30, 2014 (unaudited) | 141,985       |

## Projected Fund Balance Change during FY15

|  |                |                |
|--|----------------|----------------|
| FY2015 Revenues Approved by City Council         | 567,938        |                |
| less: GF revenue projection variance             | <u>(3,465)</u> |                |
| Net projected Revenues as<br>of 6/30/2015        |                | <u>564,473</u> |
| FY 2015 Expenses Approved by City                | 567,938        |                |
| less: GF department projection variance          | <u>(7,353)</u> |                |
| Net projected Expenses<br>as of 6/30/2015        |                | <u>560,585</u> |
| Net Estimated FY15 Surplus from Operations       |                | <u>3,888</u>   |
| <b>Total Projected Fund Balance General Fund</b> |                | <b>145,873</b> |

## GASB 54 Fund Balance Projection:

|              |                  |
|--------------|------------------|
|              | <u>30-Jun-15</u> |
| Nonspendable | 11,101           |
| Restricted   | 0                |
| Committed    | 0                |
| Assigned     | 11,636           |
| Unassigned   | <u>123,136</u>   |
|              | 145,873          |
| <br>         |                  |
| Unrestricted | 134,772          |

## APPENDIX A – REVENUE DETAIL

### **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 B – GENERAL FUND REVENUE BUDGET VS. ACTUAL

COA - DEPARTMENT OF FINANCE

FY2015 GENERAL FUND BUDGET VS ACTUAL FOR THE MONTH

ENDING SEPTEMBER 30, 2014

| GENERAL FUND  |                      |                       |                   |                            |  |                      |                    |                        |  |
|---|----------------------|-----------------------|-------------------|----------------------------|--|----------------------|--------------------|------------------------|--|
| Revenue Category                                    | FY 2015 Anticipation | Sept YTD Anticipation | Sept YTD Actual   | Sept YTD % of Anticipation | Total Variance Sept YTD Anticipation vs Actual | Performance Variance | Timing Variance    | % Performance Variance | Comments   |
| Current Year Property Taxes                         | 173,604,522          | 15,624,407            | 14,599,289        | 8.4%                       | (1,025,118)                                    |                      | (1,025,118)        | 0.0%                   | Low Risk-Timing variance--tax bills due October of FY15 compared to September of FY14.               |
| Local Option Sales Tax                              | 100,052,197          | 25,013,049            | 25,283,357        | 25.3%                      | 270,307  | 270,307              |                    | 1.1%                   | Low Risk-Favorable variance--sales tax slightly exceeds anticipated Y-T-D collections.               |
| Hotel/Motel Tax (1)                                 | 13,861,453           | 3,668,962             | 3,385,658         | 24.4%                      | (283,305)                                      | (283,305)            |                    | -7.7%                  | Low Risk-No material variance--hotel/motel tax slightly off pace of anticipated Y-T-D collections.   |
| Public Utility Franchise                            | 48,553,328           | 4,674,321             | 3,208,783         | 6.6%                       | (1,465,538)                                    |                      | (1,465,538)        | 0.0%                   | Low Risk-Timing variance--from reclass of W&S PILOT.   |
| Indirect Cost Recovery                              | 31,805,137           | 7,951,284             | 8,235,903         | 25.9%                      | 284,618  | 284,618              |                    | 3.6%                   | Low Risk-favorable variance--based on monthly accounting journal entries.                            |
| General Business License                            | 43,575,339           | 2,539,219             | 2,129,643         | 4.9%                       | (409,576)                                      |                      | (409,576)          | 0.0%                   | Low Risk-Timing variance--business license due date is April FY15.                                   |
| Insurance Premium                                   | 21,945,924           | -                     | -                 | 0.0%                       | -  |                      | -                  | 0.0%                   | Low Risk-Timing variance--insurance premium revenue received in October.                             |
| Other Licenses/Permits                              | 18,662,499           | 2,371,914             | 2,017,311         | 10.8%                      | (354,602)                                      |                      | (354,602)          | 0.0%                   | Low Risk-Timing variance-- attributed primarily to prof. lic. renewals which are due in Jan & April. |
| Alcohol Taxes                                       | 16,184,951           | 2,813,785             | 4,243,438         | 26.2%                      | 1,429,652                                      | 1,429,652            |                    | 0.0%                   | Low Risk-Favorable variance--indicative of improvements in the business and hospitality sector       |
| Fines/Forfeitures                                   | 31,106,342           | 7,214,374             | 6,969,015         | 22.4%                      | (245,360)                                      |                      | (245,360)          | 0.0%                   | Moderate Risk - no material variance--related to ticketing activity                                  |
| Intangible Recording Taxes                          | 4,210,650            | 1,415,488             | 1,142,191         | 27.1%                      | (273,297)                                      |                      | (273,297)          | 0.0%                   | Low Risk - no material variance--reflects the cyclical nature of the real estate lending market.     |
| Land and Building Rentals                           | 6,491,463            | 1,197,197             | 3,845,669         | 59.2%                      | 2,648,473                                      | 2,648,473            |                    | 221.2%                 | Low Risk-Favorable variance--US Marshal jail activity attributed to increased inmate population.     |
| Real Estate Transfer Taxes                          | 1,611,299            | 600,169               | 573,404           | 35.6%                      | (26,765)                                       |                      | (26,765)           | 0.0%                   | Low Risk-No material variance--reflects stability of real estate market.                             |
| Remaining Revenues                                  | 52,807,924           | 15,303,870            | 12,598,132        | 23.9%                      | (2,705,738)                                    |                      | (2,705,738)        | 0.0%                   | Low Risk-Timing variance--from reclass of W&S PILOT.   |
| General Fund subtotal revenues                      | 564,473,029          | 90,388,039            | 88,231,792        | 15.63%                     | (2,156,247)                                    | 4,349,746            | (6,505,993)        | 4.8%                   |  |
| Fund Balance  | 3,465,776            |                       |                   |                            |  |                      |                    |                        |  |
| <b>Total General Fund Revenues and Fund Balance</b> | <b>567,938,805</b>   | <b>90,388,039</b>     | <b>88,231,792</b> | <b>15.54%</b>              | <b>(2,156,247)</b>                             | <b>4,349,746</b>     | <b>(6,505,993)</b> | <b>4.8%</b>            |  |

NOTES: (1) Hotel/Motel represents net of the appropriation to Georgia Dome, Georgia World Congress and ACVB.

"FY 2015 Anticipation" as prepared by the Department of Finance-Office of Revenue.

"September YTD Budget Based on 3 months of FY2015 Anticipation"

"Performance Variance" is variance based on actual performance of the underlying activity

"Remaining Revenues" includes PY Property Taxes, Public Utility Property Taxes, Interest Earnings, Operating Transfers (W&S PILOT), Recoveries, etc.

**APPENDIX C - DEPARTMENT OF FINANCE/BUDGET OFFICE CONTACT LIST**

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

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



## APPENDIX D – 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</b>                 |   |
| <b>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.                             |