

City of
Atlanta



FY 18 SECOND QUARTER REPORT

DEPARTMENT OF
FINANCE

FINANCIAL STATUS REPORT





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EXECUTIVE SUMMARY

The Financial Status Report for the quarter ending December 31, 2017 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 December 31, 2017. 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 December 31, 2017.

- **Debt and Investment Report**

The Debt and Investment Report details the investment and debt portfolio activity of the City of Atlanta as of December 31, 2017.

- **Catastrophic (General) Fund Balance Projection**

This section will be updated quarterly as each Department reports on its projected expenditures.

- **Appendices**

The appendices have been added to provide a Glossary of Terms as well as contact information for the Budget Analysts/Managers.

The Department of Finance Office of Revenue prepares quarterly financial reports for the City Council and Executive staff to review the status of the revenue actuals versus prior year and projections for the fiscal year to date. This report contains information on revenue resources as of the 2nd Quarter of the fiscal year, which is the period July 1, 2017 through December 31, 2017.

The 2nd Quarter of fiscal year 2018, welcomed the new Atlanta mayor, Keisha Lance Bottoms. Mayor Bottoms takes over the reins of Atlanta, a city that is well positioned to establish itself as one of the nation's most desirable cities for a work play lifestyle whose residents want to eat, work, and live all in the same place.

A review of current economic trends continues to validate Atlanta as a vibrant city with a sustainable economy. This report shows that during the 2nd Quarter, the majority of the City's major general fund categories are performing at or near projected levels for the year.

Economic Update

The Georgia State University Economic Forecasting Center's most recent quarterly report states, "There continues to be more construction developments planned across metro Atlanta (and Georgia too), including office space. For example, Georgia State University's Turner Field development not only includes office space, but residential, restaurant, and hotel spaces. The Works at Chattahoochee in the upper Westside also has plans for more offices, residential, and restaurant space. Furthermore, construction recently began in Midtown on Vireo, which is a 310-unit apartment building along 13th Street."

The following is a breakdown of other construction expansion projects planned for the Atlanta midtown region:

- Accenture – a professional services firm plans to double its foot print in Midtown; an additional 800 new positions.
- One Trust – a software company with a planned expansion; an additional 800 new positions.
- MailChimp – an IT company with a planned expansion; an additional 100 new positions.

The following is a potential construction project that could be chosen for the Atlanta metro region:

- Amazon's HQ2 – an electronic commerce company's second headquarters; potential addition of 5,000 new positions to the Atlanta area if selected.

And lastly, the Georgia State University Economic Forecasting Center’s most recent quarterly report stated that, “We expect that job creation will total 68,900 by the end of this year (including 17,000 premium jobs), an increase of 3.1%, which is slightly lower than the 2016 growth rate of 3.4%. In 2018 we expect the addition of 51,900 new jobs (with 12,500 premium jobs).”

Chart of Total Job Additions and Forecast in Georgia/Atlanta Metro

➤ Premium jobs are positions paying more than \$60,000 annually.

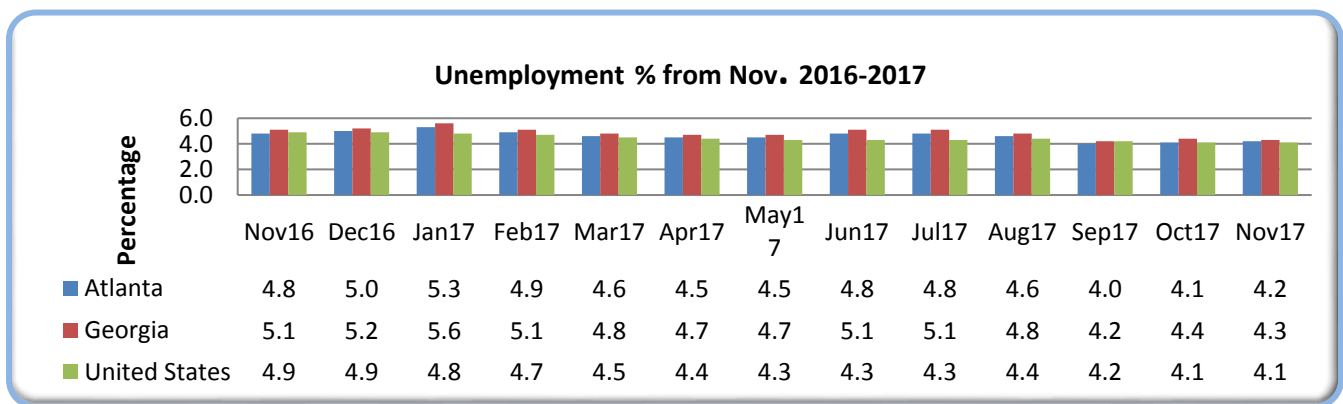
Calendar Year Job Additions*

	Georgia			Atlanta		
	Employment	Premium	% of Total	Employment	Premium	% of Total
2017	87,800	21,300	24.3%	68,900	17,000	24.7%
2018	70,400	16,900	24.0%	51,900	12,500	24.1%
2019	65,500	15,900	24.3%	48,800	11,700	24.0%

* GSU Economic Forecasting Center November 2017 Report

The Atlanta metropolitan statistical area (MSA) unemployment rate has decreased from November 2016 to November 2017 by .6% points, from 4.8% to 4.2% for the period.

➤ Below are monthly statistics for Atlanta, Georgia, and the United States from November 2016 to November 2017. December 2017 unemployment data not available.

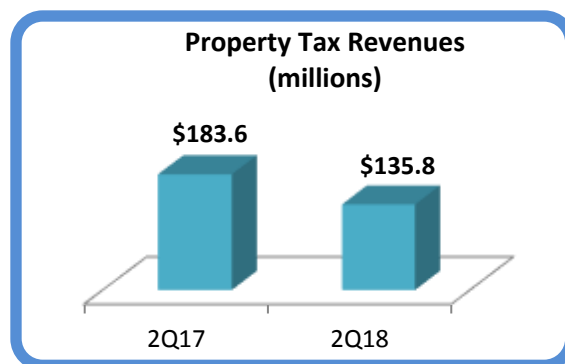


Property Tax Revenues

Property tax revenue is the major source of revenue for the City of Atlanta, representing 30.1% of all the General Fund revenues. When compared to the prior year the City has received \$135.8 million in property taxes in the 2nd Quarter FY2018 December YTD compared to \$183.6 million for the same period last year.

In FY2018, there were challenges to the Fulton County Assessor’s property tax assessment methodology. As a result, the Fulton Board of Commissioners approved a residential roll back of the 2017 gross tax digest (which correlates to FY2018) to certified 2016 assessment levels. This strategy offset huge increases in valuations originally proposed by the Board of Assessors. The State of Georgia refused to certify the proposed 2017 Fulton tax digest citing that the Fulton Board of Commissioners did not have the authority to roll back the digest. As a result, Fulton County sought and received a temporary collection order (TCO) through the courts which gave Fulton County the authority to bill based on the proposed digest. Because of these occurrences, there was a delay in the billing cycle for 2017 tax bills which are now due in December which is the latter part of 2nd Quarter FY2018. This report demonstrates the results of those delayed property tax receipts.

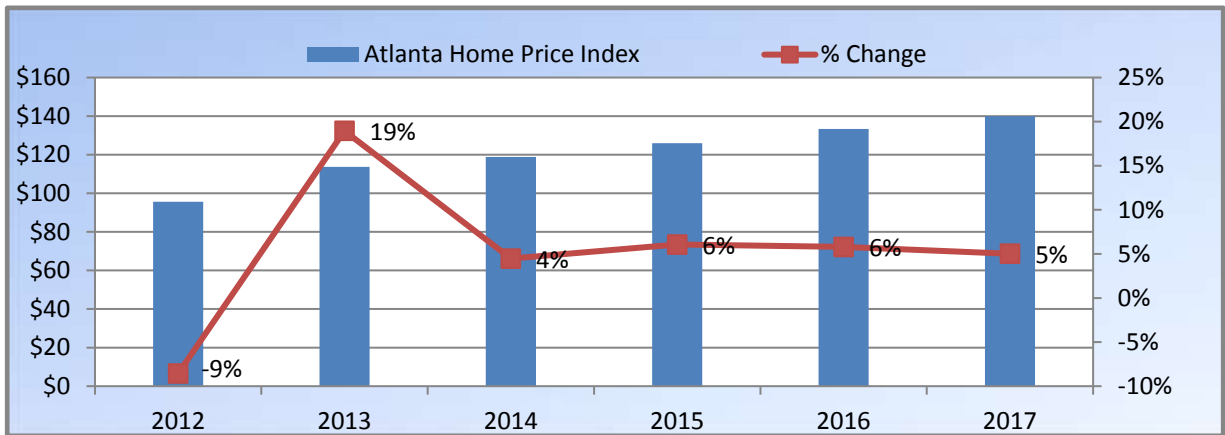
Though there were modifications to the 2017 Atlanta gross tax digest, it still marked the fifth consecutive year of positive growth. The 2017 Atlanta net tax digest increased by 4.6% when compared to the 2016 Atlanta net tax digest. To ease the tax burden on our citizens, the Administration approved a mill reduction from 8.88 mills to 8.84 mills for fiscal year 2018.



Home Price Index

The S&P/Case-Shiller Atlanta Home Price Index measures the average change in value of residential real estate in Atlanta given a constant level of quality. It is included in the S&P/Case-Shiller Home Price Index Series, which seeks to measure changes in the total value of all existing single-family housing stock. The Atlanta Home Price Index has risen by 44.41 from 95.6 in October 2012 to 140.01 in October 2017.

- The chart below shows the steady growth in price index from low point in October 2012 to October 2017 with year to year percent change. November and December 2017 data is not available.

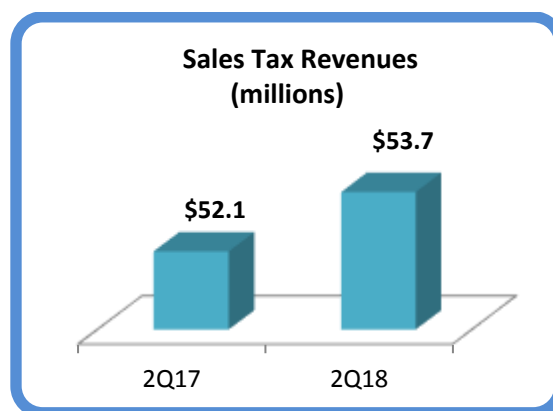


Key Economic Indicator Revenues

The General Fund's **Sales Tax** and **Hotel Motel Tax Revenues** are monitored closely because they provide insights into consumer and business spending activities and are generally consistent with the general direction of the economy. They are elastic, meaning changes in income influence the overall consumption of the products these taxes are drawn from.

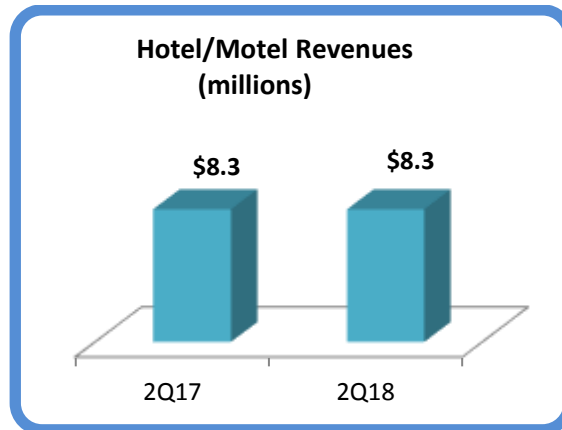
Sales Tax Revenues

Sales tax revenues as of 2nd Quarter FY2018 December YTD are \$53.7 million compared to \$52.1 million as of 2nd Quarter of December prior year. The FY2018 sales tax anticipation is \$105.4 million and receipts represent 51.0% of the anticipation.



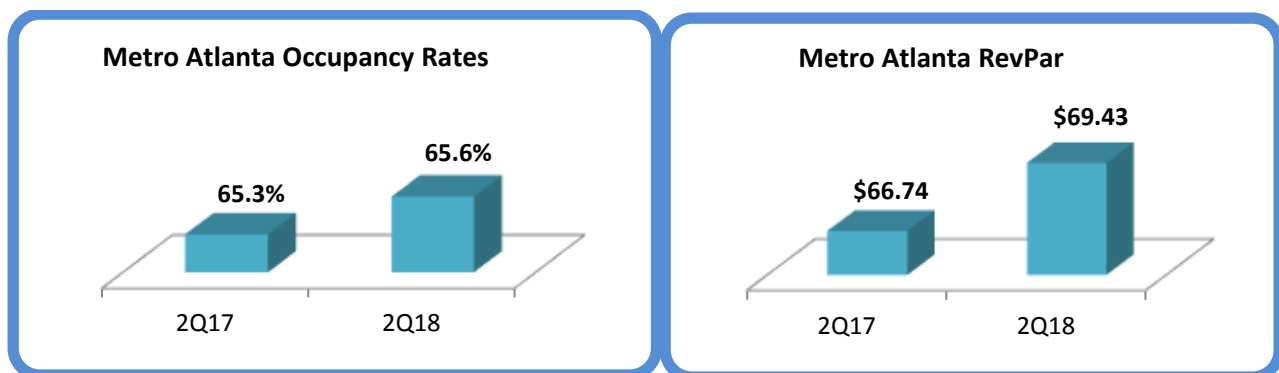
Hotel/Motel Tax Revenues

Hotel/Motel Tax Revenue as of 2nd Quarter FY2018 December YTD are \$8.3 million compared to \$8.3 million in the prior year; this amount represents the City's 24.99% tax share. The FY18 hotel/motel tax anticipation is \$17.5 million and is on pace to meet the anticipation.



Hotel Market

RevPar, or revenue per available room, is a performance metric in the hotel industry. This 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 outlook from hotel market analysts through the 2nd Quarter of FY2018 remains optimistic.



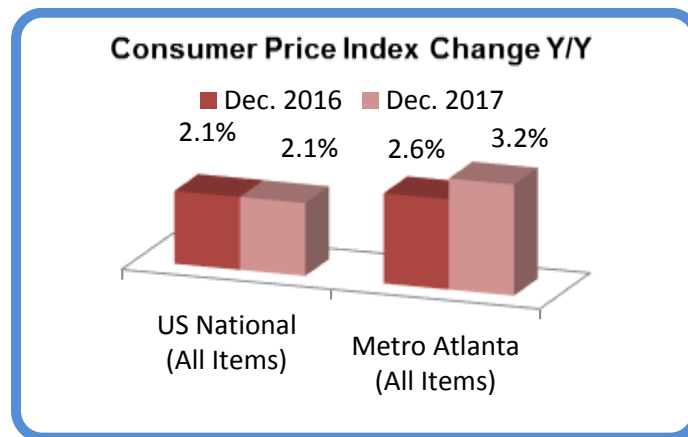
The yearly forecast as of 2nd Quarter FY2018 for the Atlanta Metro Area is as follows:

- Q2 Atlanta RevPAR is expected to grow by only 4.0% (grew 6.5% in 2016) while occupancy is expected to grow by 0.4% (grew 1.7% in 2016). Average room rates are projected to grow 3.6% (compared to 4.8% growth in 2016).
- Q2 Supply is expected to grow 1.4% in 2017 (versus 1.3% in 2016), but demand is expected to grow at a rate of 1.8% (versus 3.1% in 2016).
- Q2 Percent of Occupancy is expected at 65.6% in 2017 (was slightly lower 65.3% in 2016).

Information was provided by CBRE Hotel Report December – February 2018 edition

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 indicates that the overall change in CPI from December 2016 to December 2017 increased for the Atlanta Metro and remain flat for the United States.



General Fund Revenue by Category for 2nd Quarter FY2018 (in millions)

REVENUE CATEGORY	FY18 Budget (\$)	Q2 Actual Dec YTD FY18 (\$)	% FY18 Budget Realized	Q2 Actual Dec YTD FY17 (\$)	% FY17 Budget Realized	Y/Y Q2 % Inc/Dec
Property Taxes	201.9	135.8	67.3%	183.6	94.3%	-26.0%
Public Utility , Alc. Bev. & other taxes	103.9	49.1	47.3%	46.8	42.8%	4.9%
Local Option Sales Tax	105.4	53.7	50.9%	52.1	50.0%	3.1%
License and Permits	114.4	30.9	27.1%	32.2	32.1%	-3.7%
Other Revenue	24.6	20.9	85.0%	49.4	192.2%	-57.7%
Charges for Services	4.7	2.9	61.7%	2.7	54.0%	7.4%
Fines, Forfeitures & Penalties	28.1	11.1	39.5%	11.3	40.4%	-1.8%
Building Rentals & Concessions	14.0	9.6	68.6%	6.3	55.8%	52.4%
Indirect Cost Recovery	31.4	18.1	57.6%	16.7	50.9%	8.4%
Hotel & Motel Tax	17.5	8.3	47.4%	8.3	49.4%	0.0%
Pilot & Franchise Fees	20.0	10.2	51.0%	9.9	49.7%	3.0%
Totals	665.9	350.7	52.7%	419.3	64.7%	-16.4%

Conclusion

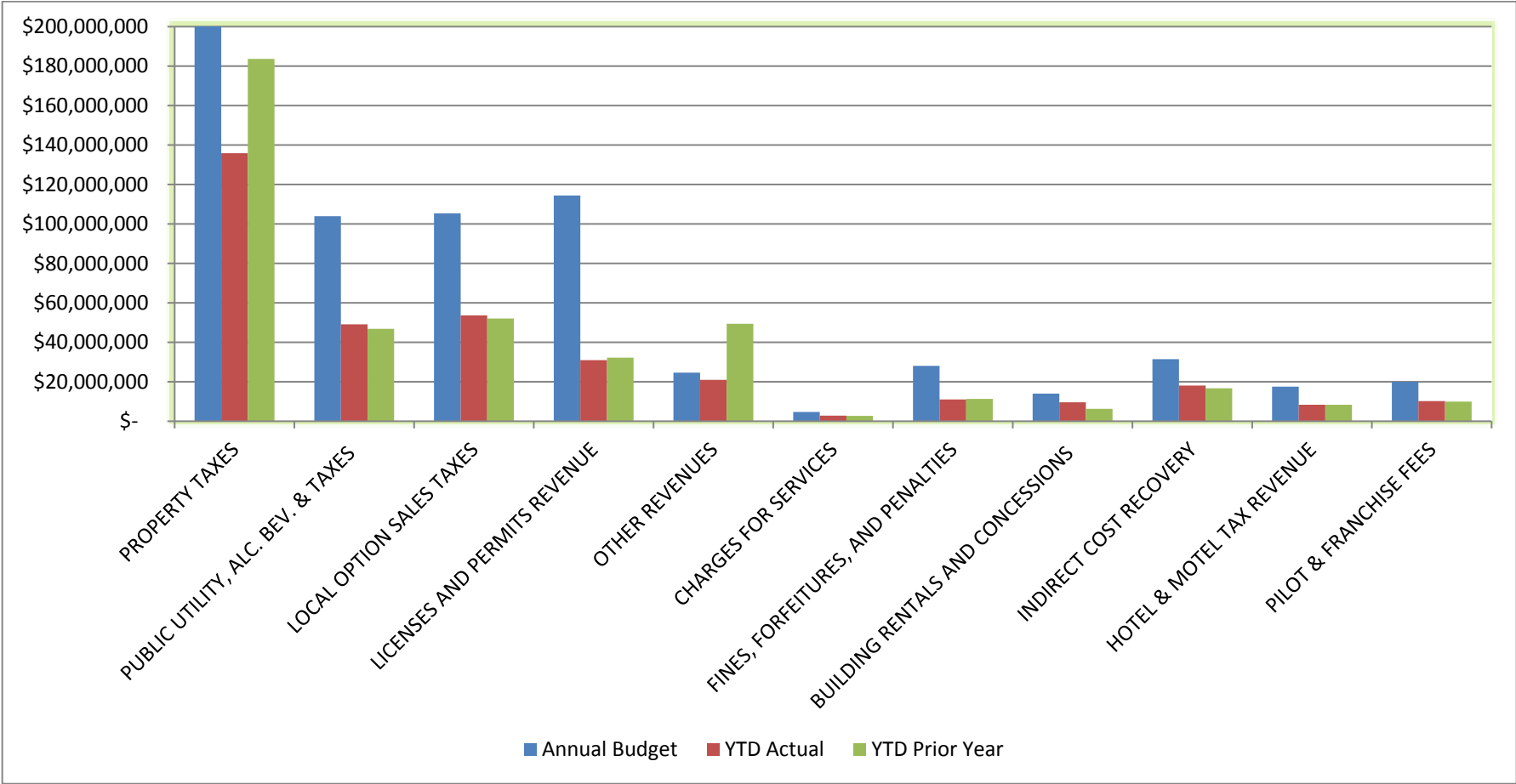
As we move toward the 3rd Quarter of FY2018, the outlook for Atlanta remains favorable. Potential fiscal and legislative policy changes from the new Atlanta administration, will be closely monitored by City Finance Officers. This is necessary to identify and manage potential financial impacts to revenue streams from changing economic conditions and political priorities.

The City Finance team strives to develop and implement initiatives to address potential challenges to our local economy. This will ensure that the Atlanta City government remains fiscally strong into the future while managing our resources efficiently for the residents of Atlanta.

Sources: United States Department of Labor – Bureau of Labor Statistics, Georgia Department of Labor, University of Georgia, Georgia State University, Atlanta Regional Commission, CBRE Hotels, S&P Case-Shiller Index, Cushman and Wakefield

General Fund

The second quarter report demonstrates that most revenues are on pace through the second quarter of fiscal year 2018 when compared to collections in the prior year. The City has received \$350,743,547 in fiscal year 2018 compared to \$419,352,567 for the same period in fiscal year 2017. The decline in revenue in fiscal year 2018 is due primarily to timing of property tax billings this year compared to last due to challenges to the Fulton tax digest which has delayed collections by almost two months. The decline in the revenue in the *Other Revenues* category compared to the prior year is the result of the influx of revenues related to building permits which were transferred from the building permits fund in the prior year.



SUMMARY OF OPERATING BUDGET BY FUND AND DEPARTMENT

Fund/Department	FY18 Funded Budget	Actuals Y-T-D(Dec)	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
General Fund						
City Council	\$11,537,191	\$4,805,826	\$5,143,470	\$9,949,296	\$1,587,895	13.76%
Executive Offices	\$44,379,814	\$21,706,183	\$24,584,107	\$46,290,290	(\$1,910,476)	(4.30%)
Department Of Atlanta Information Management	\$27,565,229	\$16,495,103	\$12,234,601	\$28,729,704	(\$1,164,475)	(4.22%)
Department Of Law	\$6,917,522	\$3,777,843	\$3,246,713	\$7,024,556	(\$107,034)	(1.55%)
Department Of Corrections	\$33,546,457	\$19,086,151	\$17,931,659	\$37,017,810	(\$3,471,353)	(10.35%)
Department Of Finance	\$18,423,210	\$10,929,523	\$7,151,767	\$18,081,291	\$341,919	1.86%
Department Of Procurement	\$2,405,024	\$1,113,215	\$1,281,333	\$2,394,548	\$10,476	0.44%
Department Of Public Works	\$46,083,784	\$23,312,536	\$24,544,089	\$47,856,625	(\$1,772,841)	(3.85%)
Dept Of Parks & Recreation	\$36,038,910	\$19,732,550	\$19,389,499	\$39,122,049	(\$3,083,139)	(8.56%)
Department Of Watershed Management	-	\$2,292	(\$2,292)	\$0	\$0	-
Judicial Agencies	\$13,619,238	\$6,894,212	\$6,833,415	\$13,727,628	(\$108,390)	(0.80%)
Non-Departmental	\$105,243,111	\$61,327,319	\$37,504,865	\$98,832,184	\$6,410,927	6.09%
Department Of Human Resources	\$6,015,266	\$4,279,661	\$2,699,486	\$6,979,146	(\$963,880)	(16.02%)
Department Of Fire Services	\$87,484,543	\$45,177,552	\$43,446,512	\$88,624,064	(\$1,139,521)	(1.30%)
Department Of Police Services	\$190,049,655	\$100,564,875	\$97,215,270	\$197,780,144	(\$7,730,489)	(4.07%)
Department of City Planning	\$23,364,548	\$10,506,841	\$12,183,694	\$22,690,535	\$674,013	2.88%
Department Of The Solicitor	\$6,597,625	\$3,871,606	\$3,160,767	\$7,032,374	(\$434,749)	(6.59%)
Department Of Ethics	\$617,778	\$260,946	\$320,417	\$581,363	\$36,415	5.89%
Atlanta Citizens Review Board	\$790,242	\$384,279	\$405,898	\$790,177	\$65	0.01%
Department Of Audit	\$1,817,233	\$955,494	\$827,482	\$1,782,976	\$34,257	1.89%
Department Of Public Defender	\$3,462,556	\$1,903,405	\$1,741,851	\$3,645,256	(\$182,700)	(5.28%)
Total General Fund	\$665,958,936	\$357,087,412	\$321,844,603	\$678,932,016	(\$12,973,080)	(1.95%)
Enterprise Funds						
Airport Revenue Fund						
Executive Offices	\$1,370,054	\$572,052	\$711,129	\$1,283,181	\$86,873	6.34%
Department Of Atlanta Information Management	\$490,915	\$224,174	\$335,747	\$559,921	(\$69,006)	(14.06%)
Department Of Law	\$6,993,033	\$2,529,363	\$4,151,971	\$6,681,334	\$311,699	4.46%
Department Of Finance	\$559,384	\$221,215	\$290,658	\$511,873	\$47,511	8.49%
Department Of Procurement	\$2,053,721	\$615,841	\$1,131,115	\$1,746,956	\$306,765	14.94%
Department Of Aviation	\$228,467,799	\$95,360,472	\$116,215,720	\$211,576,192	\$16,891,607	7.39%
Non-Departmental	\$216,644,477	\$75,761,890	\$79,960,699	\$155,722,589	\$60,921,888	28.12%
Department Of Human Resources	\$2,150,891	\$1,057,564	\$1,082,393	\$2,139,956	\$10,935	0.51%
Department Of Fire Services	\$28,000,856	\$12,778,237	\$15,495,467	\$28,273,704	(\$272,848)	(0.97%)
Department Of Police Services	\$20,673,375	\$9,050,692	\$10,623,680	\$19,674,371	\$999,004	4.83%
Department Of Ethics	\$119,590	\$69,545	\$69,119	\$138,665	(\$19,075)	(15.95%)
Department Of Audit	\$928,380	\$651,513	\$361,375	\$1,012,888	(\$84,508)	(9.10%)
Total Airport Revenue Fund	\$508,452,475	\$198,892,558	\$230,429,072	\$429,321,630	\$79,130,845	15.56%
Parks Facilities Revenue Fund						
Dept Of Parks & Recreation	-	(\$1,000)	\$1,000	\$0	\$0	0.00%
Non-Departmental	-	\$7,146	(\$7,146)	\$0	\$0	-
Total Parks Facilities Revenue Fund	-	\$6,146	(\$6,146)	\$0	\$0	-
Civic Center Revenue Fund						
Dept Of Parks & Recreation	\$20,339,319	\$19,986,635	\$815,134	\$20,801,769	(\$462,450)	(2.27%)
Non-Departmental	-	\$22,043	\$2,000	\$24,043	(\$24,043)	-
Total Civic Center Revenue Fund	\$20,339,319	\$20,008,677	\$817,135	\$20,825,812	(\$486,493)	(2.39%)

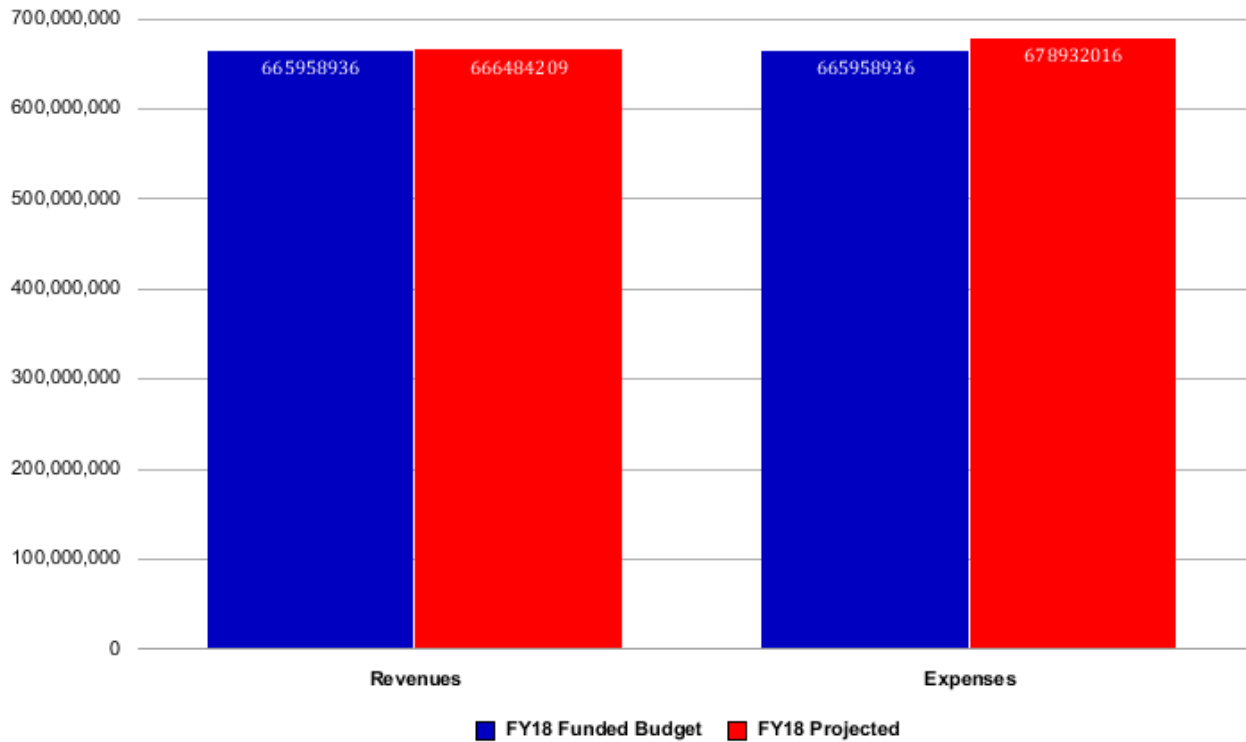
SUMMARY OF OPERATING BUDGET BY FUND AND DEPARTMENT

Fund/Department	FY18 Funded Budget	Actuals Y-T-D(Dec)	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
Solid Waste Services Revenue Fund						
Executive Offices	\$1,524,373	\$661,790	\$673,165	\$1,334,955	\$189,418	12.43%
Department Of Atlanta Information Management	\$291,666	\$243,136	\$245,661	\$488,797	(\$197,131)	(67.59%)
Department Of Finance	\$566,307	\$227,944	\$402,864	\$630,808	(\$64,501)	(11.39%)
Department Of Procurement	\$83,248	\$22,697	\$42,014	\$64,712	\$18,536	22.27%
Department Of Public Works	\$42,261,723	\$23,811,657	\$26,449,070	\$50,260,726	(\$7,999,003)	(18.93%)
Non-Departmental	\$5,910,719	\$5,628,312	\$3,733,111	\$9,361,422	(\$3,450,703)	(58.38%)
Department Of Human Resources	\$488,861	\$313,165	\$240,350	\$553,515	(\$64,654)	(13.23%)
Department Of Police Services	-	(\$8,000)	\$8,000	\$0	\$0	0.00%
Department Of Ethics	\$3,220	\$9,660	\$0	\$9,660	(\$6,440)	(200.00%)
Total Solid Waste Services Revenue Fund	\$51,130,117	\$30,910,361	\$31,794,235	\$62,704,596	(\$11,574,479)	(22.64%)
Underground Atl Facil Revenue Fund						
Non-Departmental	-	\$0	\$0	\$0	\$0	-
Water & Wastewater Revenue Fund						
Executive Offices	\$8,977,615	\$4,822,012	\$3,992,411	\$8,814,423	\$163,192	1.82%
Department Of Atlanta Information Management	\$5,703,356	\$1,793,362	\$3,168,934	\$4,962,297	\$741,059	12.99%
Department Of Law	\$7,037,788	\$1,852,280	\$3,586,873	\$5,439,153	\$1,598,635	22.72%
Department Of Finance	\$1,196,708	\$361,763	\$554,872	\$916,635	\$280,073	23.40%
Department Of Procurement	\$2,296,866	\$1,042,756	\$1,166,999	\$2,209,755	\$87,111	3.79%
Department Of Public Works	\$882,097	\$400,818	\$457,120	\$857,938	\$24,159	2.74%
Department Of Watershed Management	\$199,401,006	\$76,981,329	\$108,230,685	\$185,212,014	\$14,188,992	7.12%
Non-Departmental	\$330,771,931	\$175,423,949	\$99,440,059	\$274,864,008	\$55,907,923	16.90%
Department Of Human Resources	\$2,510,285	\$1,340,939	\$1,253,719	\$2,594,658	(\$84,373)	(3.36%)
Department Of Police Services	\$135,799	\$24,476	\$67,900	\$92,375	\$43,424	31.98%
Department Of The Solicitor	\$86,776	\$38,434	\$42,172	\$80,607	\$6,169	7.11%
Department Of Ethics	\$131,810	\$116,025	\$64,479	\$180,504	(\$48,694)	(36.94%)
Department Of Audit	\$1,022,780	\$663,980	\$371,621	\$1,035,601	(\$12,821)	(1.25%)
Total Water & Wastewater Revenue Fund	\$560,154,817	\$264,862,123	\$222,397,844	\$487,259,968	\$72,894,849	13.01%
Other Funds						
Emergency Telephone System						
Department Of Atlanta Information Management	\$497,768	\$300,154	\$248,884	\$549,039	(\$51,271)	(10.30%)
Non-Departmental	-	(\$6,000)	\$6,000	\$0	\$0	0.00%
Department Of Police Services	\$19,736,077	\$8,318,199	\$10,733,033	\$19,051,232	\$684,845	3.47%
Total Emergency Telephone System	\$20,233,845	\$8,612,354	\$10,987,917	\$19,600,271	\$633,574	3.13%
Fleet Service Fund						
Executive Offices	-	\$23,676	(\$23,676)	\$0	\$0	0.00%
Department Of Atlanta Information Management	-	\$164	(\$164)	\$0	\$0	-
Department Of Procurement	\$170,302	\$63,910	\$84,506	\$148,416	\$21,886	12.85%
Department Of Public Works	\$30,085,564	\$14,637,526	\$15,949,599	\$30,587,125	(\$501,561)	(1.67%)
Non-Departmental	\$3,035,857	\$1,793,108	\$1,182,014	\$2,975,122	\$60,735	2.00%
Department Of Human Resources	\$108,865	\$39,241	\$40,597	\$79,837	\$29,028	26.66%
Total Fleet Service Fund	\$33,400,588	\$16,557,626	\$17,232,875	\$33,790,501	(\$389,913)	(1.17%)
Group Insurance Fund						
Non-Departmental	\$154,858,101	\$74,401,639	\$67,936,428	\$142,338,066	\$12,520,035	8.08%
Department Of Human Resources	\$2,661,918	\$874,190	\$1,712,641	\$2,586,831	\$75,087	2.82%
Total Group Insurance Fund	\$157,520,019	\$75,275,829	\$69,649,069	\$144,924,898	\$12,595,121	8.00%

SUMMARY OF OPERATING BUDGET BY FUND AND DEPARTMENT

Fund/Department	FY18 Funded Budget	Actuals Y-T-D(Dec)	Projected Expenses	Total Projected Expenses	Variance (\$)	Variance (%)
<i>Hotel/Motel Tax Fund</i>						
Non-Departmental	\$71,867,980	\$29,704,109	\$42,163,871	\$71,867,980	\$0	0.00%
Total Hotel/Motel Tax Fund	\$71,867,980	\$29,704,109	\$42,163,871	\$71,867,980	\$0	0.00%
<i>City Plaza Operating Fund</i>						
Non-Departmental	\$2,746,599	\$582,391	\$371,040	\$953,431	\$1,793,168	65.29%
Total City Plaza Operating Fund	\$2,746,599	\$582,391	\$371,040	\$953,431	\$1,793,168	65.29%
<i>Rental/Motor Vehicle Tax Fund</i>						
Department Of Finance	-	\$185	(\$185)	\$0	\$0	0.00%
Non-Departmental	\$1,092,076	\$482,364	\$609,712	\$1,092,076	\$0	0.00%
Total Rental/Motor Vehicle Tax Fund	\$1,092,076	\$482,549	\$609,527	\$1,092,076	\$0	0.00%
Total Operating Funds	\$2,092,896,771	\$1,002,982,134	\$948,291,043	\$1,951,273,177	\$141,623,594	6.77%

General Fund BUDGET VARIANCE ANALYSIS AND PROJECTION



Account	FY16 Actual Y-T-D(Dec)	FY17 Actual Y-T-D(Dec)	FY18 Funded Budget	FY18 Actual Y-T-D(Dec)	FY18 Projected	Variance (\$)	Variance (%)
Revenues	\$366,887,894	\$419,352,567	\$665,958,936	\$350,743,547	\$666,484,209	\$525,273	\$0.08%
Expenses	\$327,276,176	\$329,376,478	\$665,958,936	\$357,087,412	\$678,932,016	(\$12,973,080)	(\$1.95%)
Surplus (Deficit)	\$39,611,718	\$89,976,088	\$0	(\$6,343,866)	(\$12,447,807)	(\$12,447,807)	N/A

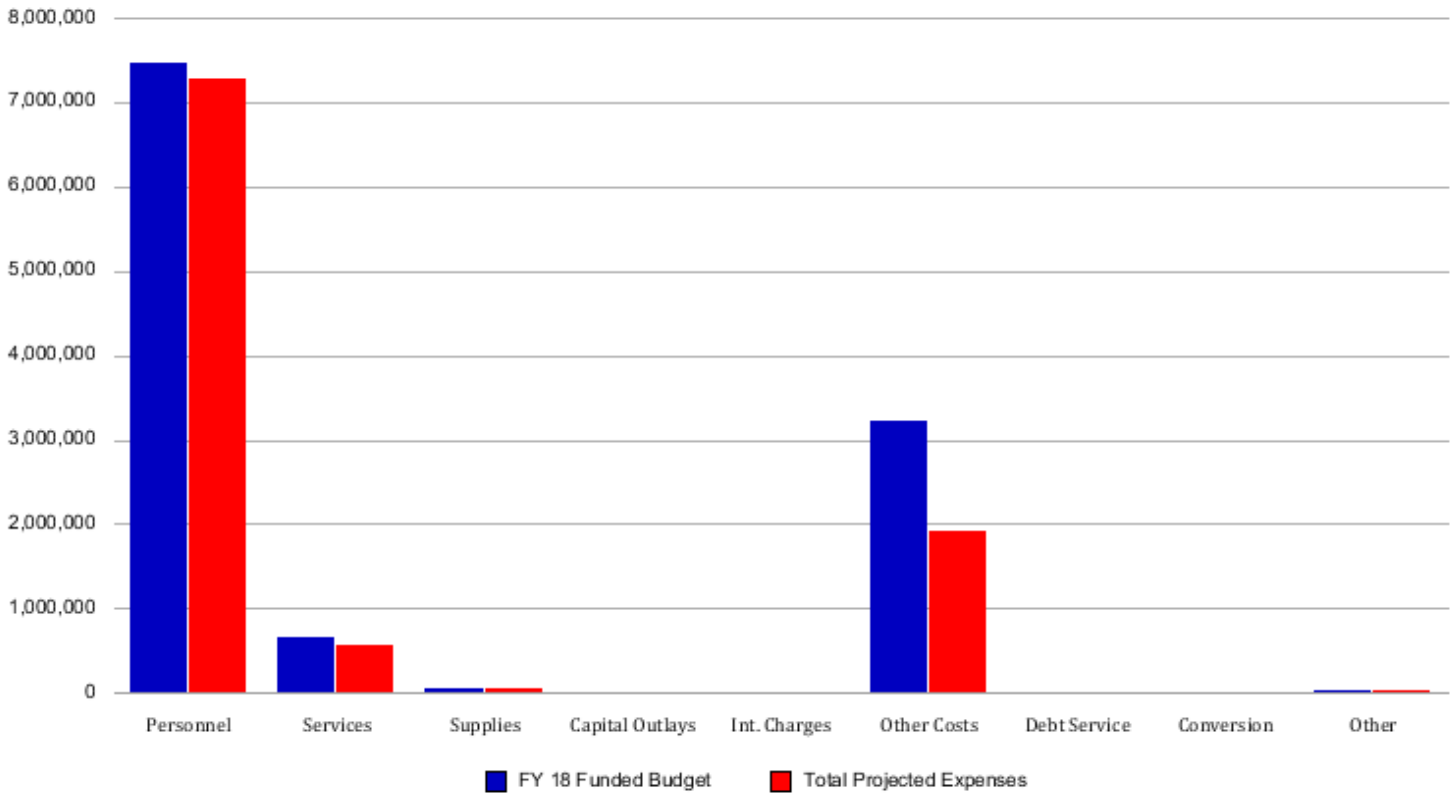
Major Revenue Variances:

As of December 31, 2017, General Fund revenues were \$351MM. As of the second quarter, revenues are on pace to exceed the anticipated budget.

Major Expenditure Variances:

Several Departments are projected to be over budget due to salary adjustments, overtime and increase in contract services. Non-Departmental is projected to be under budget due to Citywide Reserves, Economic Development and Family Leave.

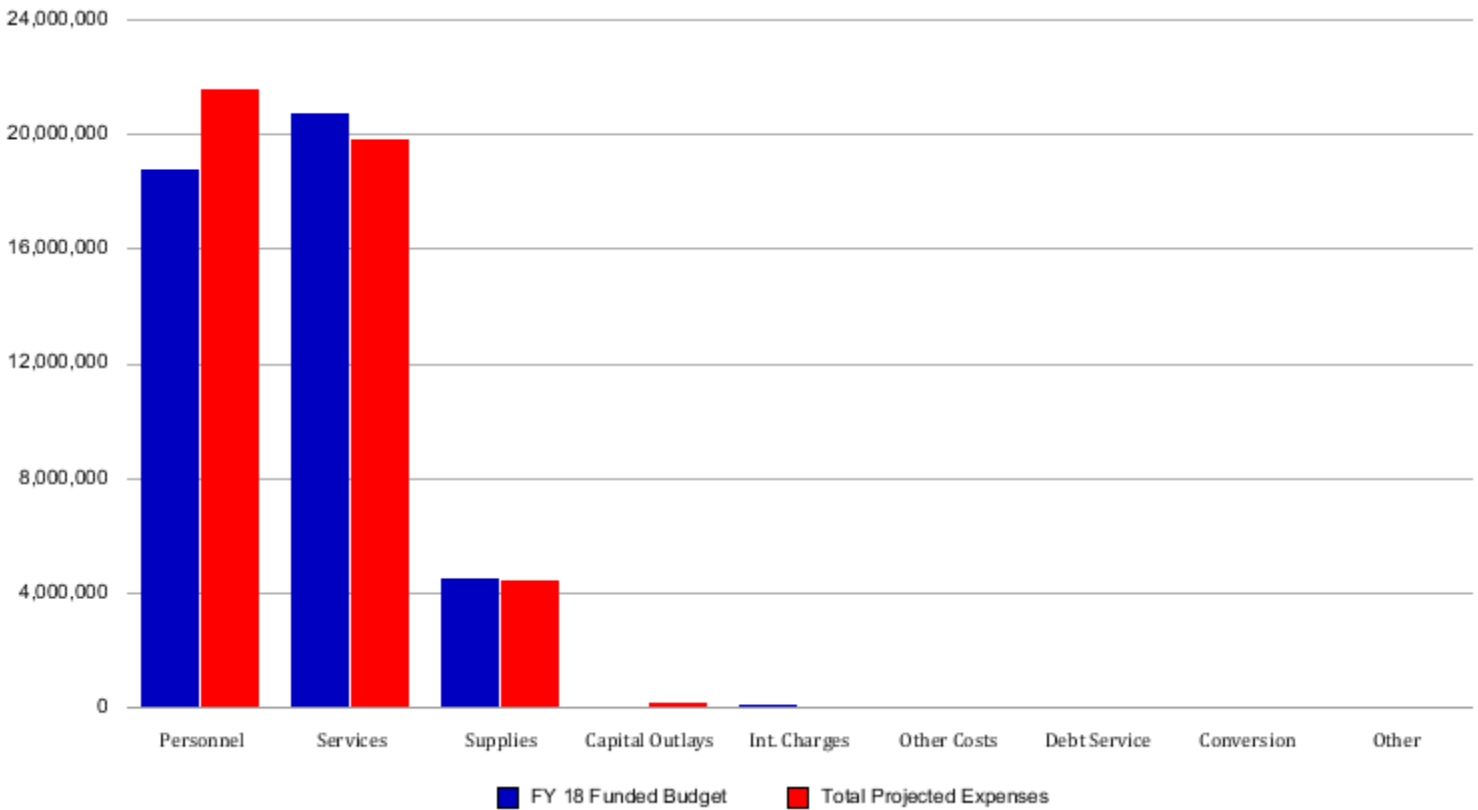
General Fund - City Council



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$7,479,487	\$3,582,674	\$3,708,886	\$7,291,561	\$187,926	2.51%
Purchased / Contracted Services	\$677,313	\$227,644	\$356,466	\$584,110	\$93,203	13.76%
Supplies	\$82,846	\$23,769	\$57,490	\$81,260	\$1,586	1.91%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$3,247,545	\$971,738	\$970,628	\$1,942,366	\$1,305,179	40.19%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$50,000	\$0	\$50,000	\$50,000	\$0	0.00%
Expenses	\$11,537,191	\$4,805,826	\$5,143,470	\$9,949,296	\$1,587,895	13.76%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, City Council had five vacant positions.
Purchased / Contracted Services Explanation	Variance due to printing & binding, and training expenses less than anticipated.
Supplies Explanation	Variance due to supplies less than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Variance attributed to Carry Forward which accumulates and carries forward unexpended funding for operating expenses annually.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	Operating Transfer out to Fund 3503 for Wieuca Path Project Donation.

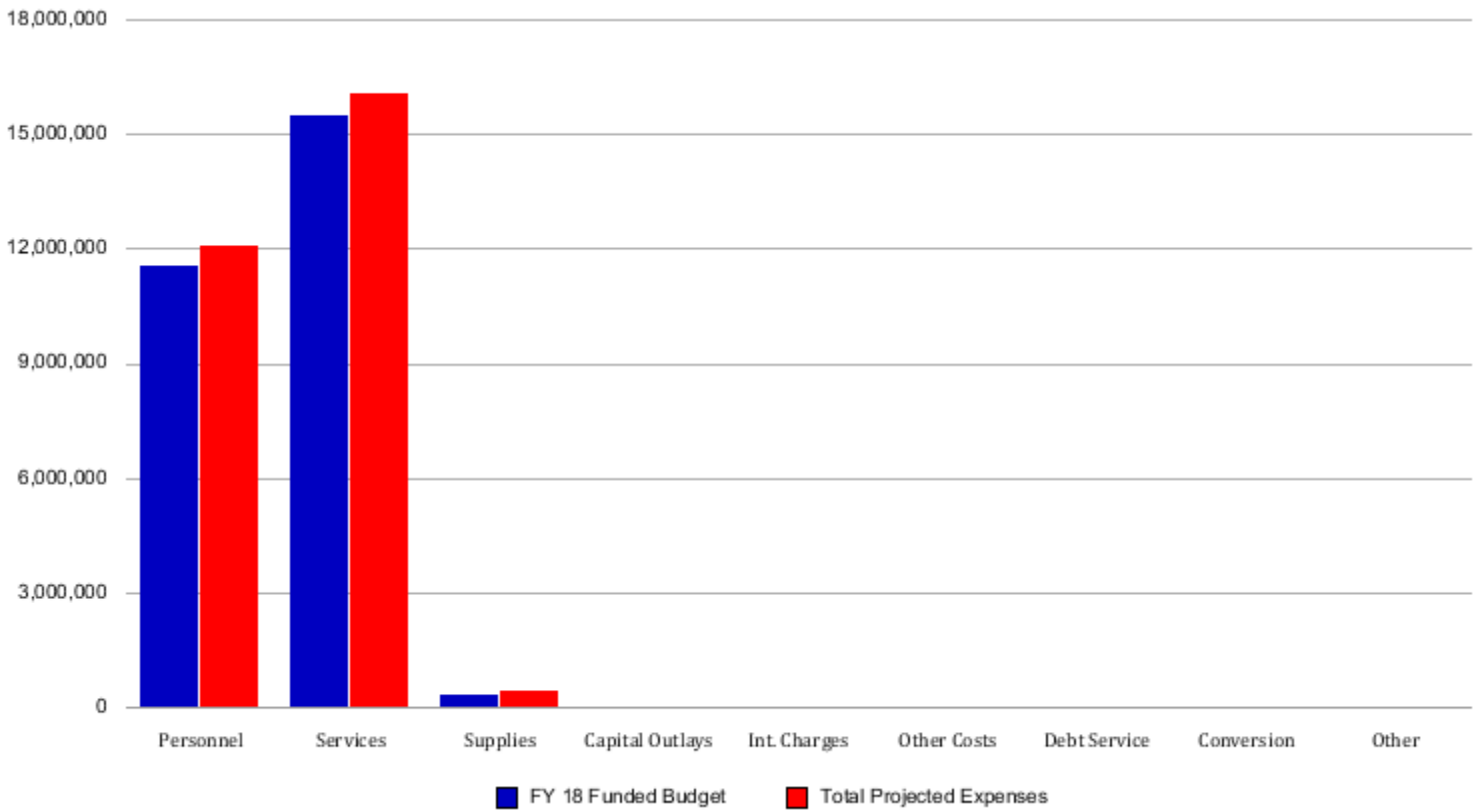
General Fund - Executive Offices



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$18,794,318	\$12,287,832	\$9,277,404	\$21,565,236	(\$2,770,918)	(14.74%)
Purchased / Contracted Services	\$20,761,932	\$7,182,588	\$12,639,083	\$19,821,670	\$940,261	4.53%
Supplies	\$4,539,175	\$2,042,584	\$2,467,804	\$4,510,388	\$28,788	0.63%
Capital Outlays	\$108,402	\$112,789	\$91,854	\$204,642	(\$96,240)	(88.78%)
Interfund / Interdepartmental Charges	\$133,655	\$52,517	\$74,557	\$127,074	\$6,581	4.92%
Other Costs	\$23,818	\$27,874	\$14,892	\$42,766	(\$18,948)	(79.55%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$18,514	\$0	\$18,514	\$18,514	\$0	0.00%
Expenses	\$44,379,814	\$21,706,183	\$24,584,107	\$46,290,290	(\$1,910,476)	(4.30%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Executive Offices had 57 partially funded vacant positions, of which five are split funded. Variance due to salary adjustments, increase in personnel costs, and extra help more than anticipated.
Purchased / Contracted Services Explanation	Variance due to maintenance and equipment contracts less than anticipated.
Supplies Explanation	Variance due to supplies less than anticipated.
Capital Outlays Explanation	Variance due to equipment expenses more than anticipated.
Interfund / Interdepartmental Charges Explanation	Variance due to motor equipment fuel and repairs less than anticipated.
Other Costs Explanation	Variance due to business meeting expenses more than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	Operating Transfer out to 7701 for Youth Job Scholarship Program.

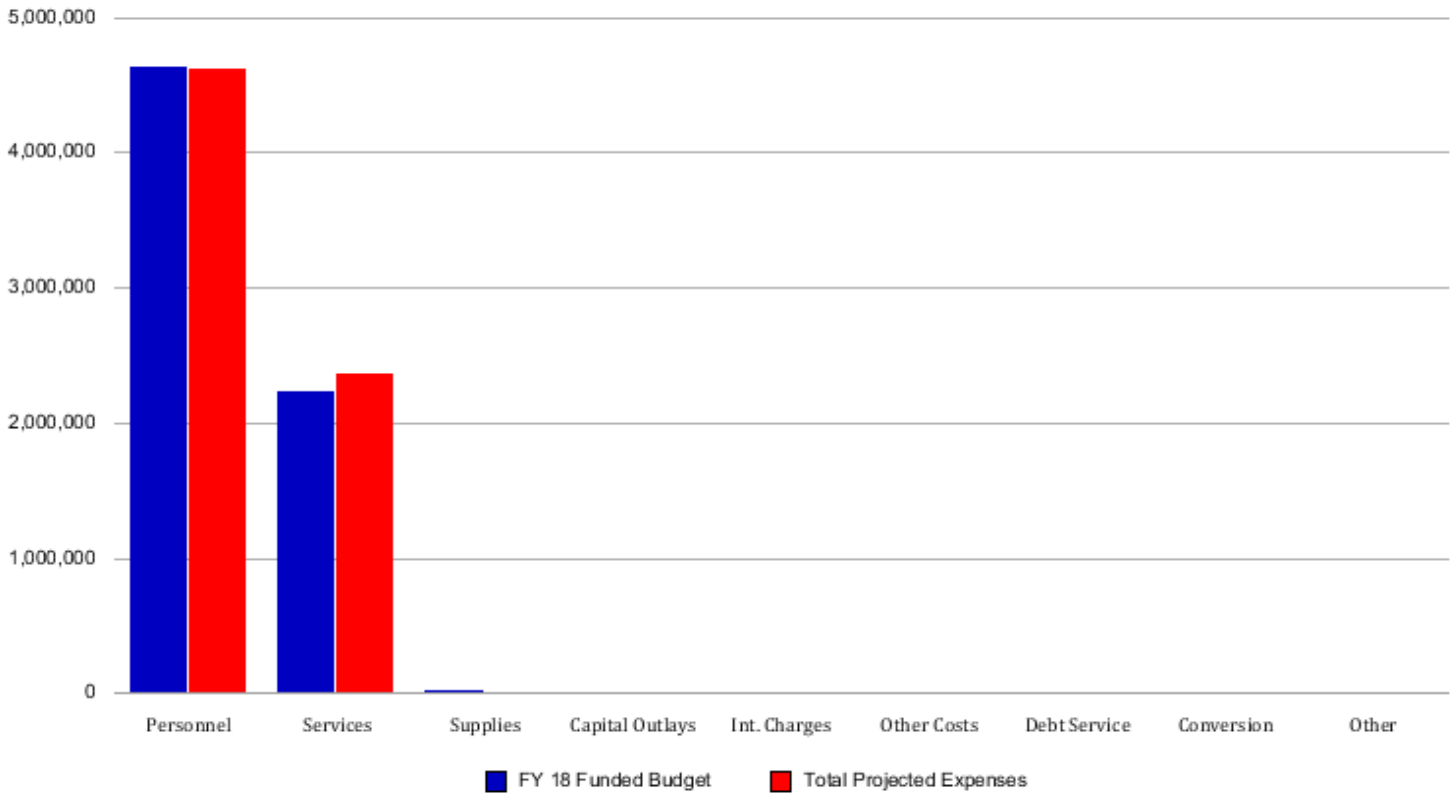
General Fund - Department Of Atlanta Information Management



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$11,607,703	\$6,787,900	\$5,301,175	\$12,089,075	(\$481,372)	(4.15%)
Purchased / Contracted Services	\$15,494,001	\$9,493,344	\$6,584,501	\$16,077,845	(\$583,844)	(3.77%)
Supplies	\$403,838	\$184,391	\$321,117	\$505,508	(\$101,670)	(25.18%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$18,917	\$22,868	(\$3,951)	\$18,917	\$0	0.00%
Other Costs	\$40,770	\$6,600	\$31,758	\$38,358	\$2,412	5.92%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$27,565,229	\$16,495,103	\$12,234,601	\$28,729,704	(\$1,164,475)	(4.22%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, AIM had 11 partially funded vacant positions. Variance due to an increase in extra help and personnel adjustments.
Purchased / Contracted Services Explanation	Variance due to Microsoft Enterprise Agreement and Oracle contracts more than anticipated.
Supplies Explanation	Variance due to supplies more than anticipated. This line includes IT software purchases and subscriptions.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	Projected to spend within the budget. Fleet Services costs recovery to be corrected in the 3rd Quarter.
Other Costs Explanation	Variance due to business meeting expenses less than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

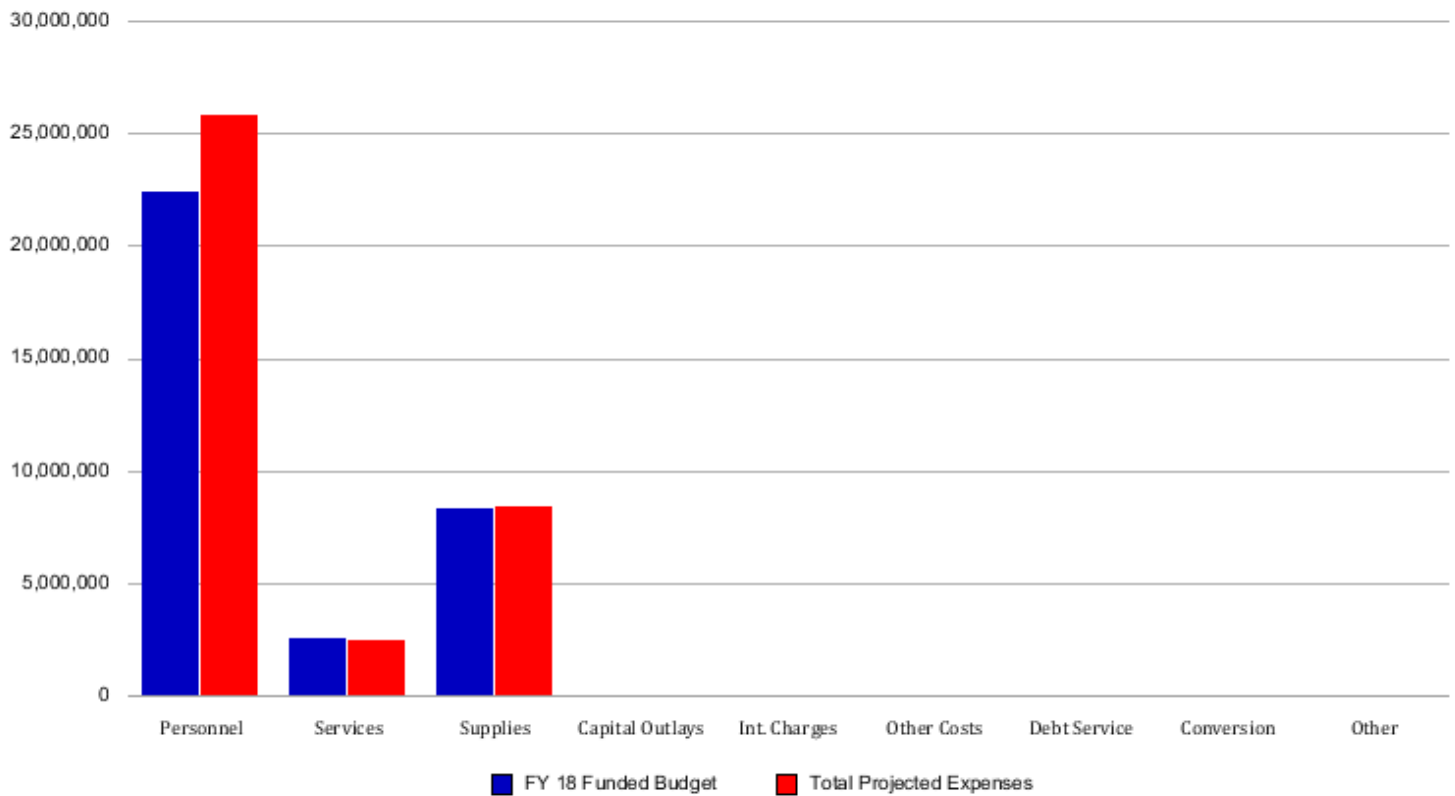
General Fund - Department Of Law



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$4,638,165	\$2,459,425	\$2,164,294	\$4,623,720	\$14,445	0.31%
Purchased / Contracted Services	\$2,239,359	\$1,305,953	\$1,062,241	\$2,368,194	(\$128,835)	(5.75%)
Supplies	\$29,998	\$7,814	\$14,545	\$22,359	\$7,639	25.47%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$284	\$0	\$284	(\$284)	0.00%
Other Costs	\$10,000	\$4,367	\$5,633	\$10,000	\$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	\$6,917,522	\$3,777,843	\$3,246,713	\$7,024,556	(\$107,034)	(1.55%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Law had 5.34 vacant positions. Variance due to timing of filling vacant positions, increase in extra-help, and salary adjustments. One position is split funded.
Purchased / Contracted Services Explanation	Variance due to outside counsel, document management system, and litigation expenses more than anticipated.
Supplies Explanation	Variance due to supplies less than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	Variance due to motor fuel and equipment repairs more than anticipated.
Other Costs Explanation	Projected to spend within budget. This line includes business meetings and Commissioner contingency expenses.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

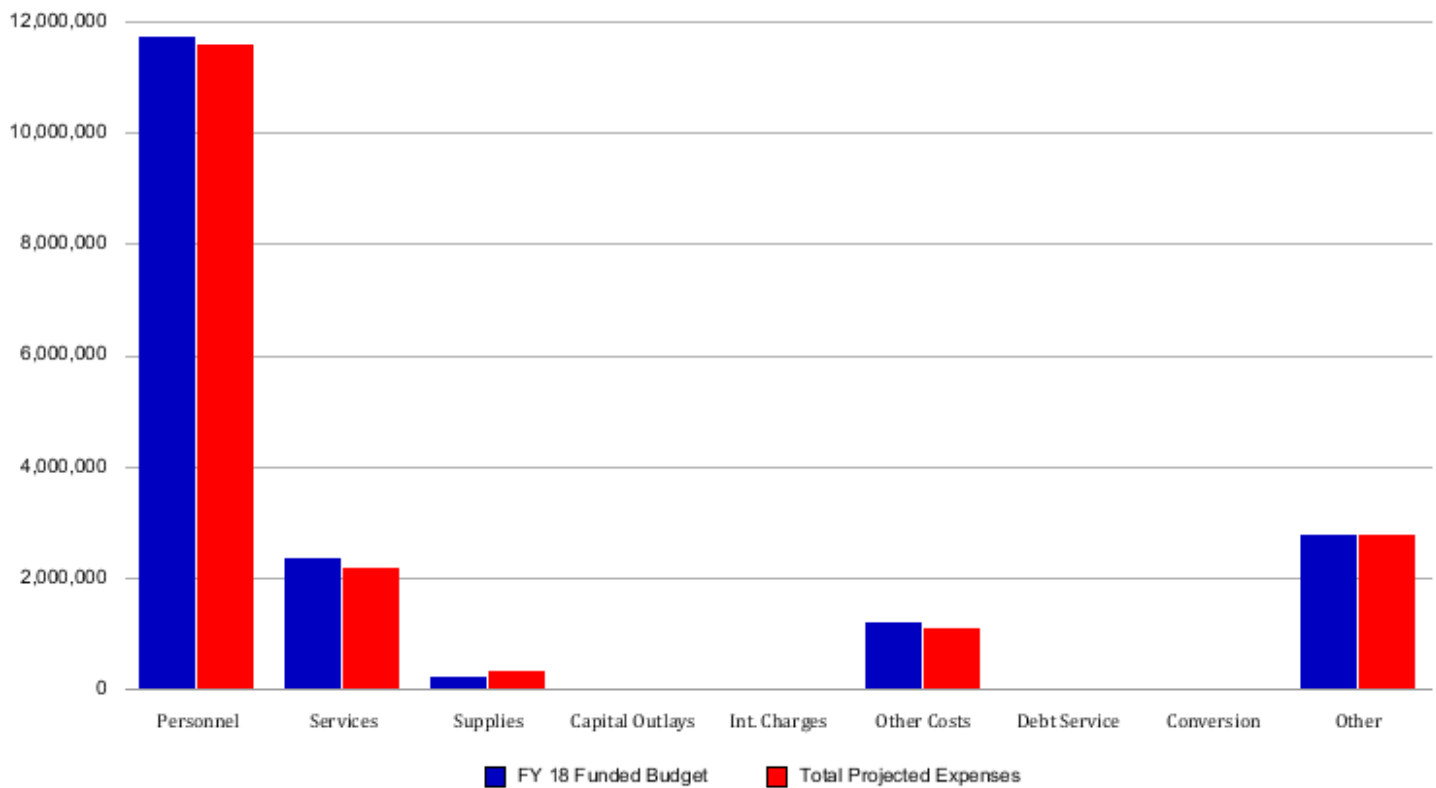
General Fund - Department Of Corrections



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$22,409,305	\$13,452,668	\$12,384,683	\$25,837,352	(\$3,428,047)	(15.30%)
Purchased / Contracted Services	\$2,625,600	\$1,106,229	\$1,429,907	\$2,536,136	\$89,464	3.41%
Supplies	\$8,363,857	\$4,421,533	\$4,098,169	\$8,519,702	(\$155,845)	(1.86%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$99,703	\$57,398	\$18,899	\$76,297	\$23,406	23.48%
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	\$47,992	\$48,323	\$0	\$48,323	(\$331)	(0.69%)
Expenses	\$33,546,457	\$19,086,151	\$17,931,659	\$37,017,810	(\$3,471,353)	(10.35%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Corrections had 22 unfunded Sworn positions and 6 Civilian vacancies. Variance due to overtime more than anticipated due to weather events and special operations.
Purchased / Contracted Services Explanation	Variance due to delay in implementation of programs.
Supplies Explanation	Variance due to Body Worn Camera maintenance, Steel Based Boarding and uniforms more than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	Variance due to motor fuel and maintenance repairs less than anticipated.
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	Transfer amount to 3507 Fund for GMA lease payment more than anticipated.

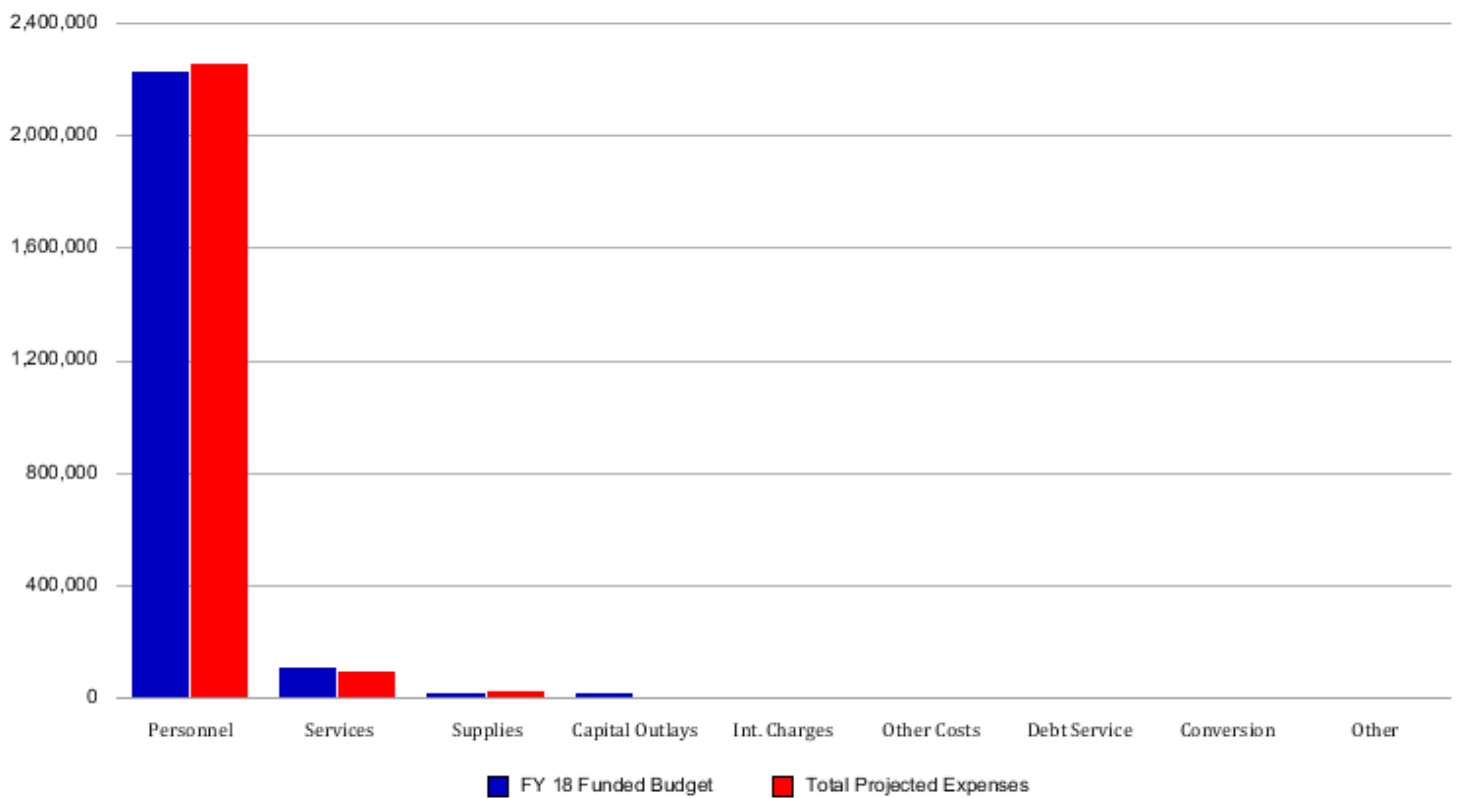
General Fund - Department Of Finance



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$11,737,456	\$5,731,080	\$5,853,942	\$11,585,022	\$152,434	1.30%
Purchased / Contracted Services	\$2,373,731	\$830,385	\$1,379,429	\$2,209,814	\$163,917	6.91%
Supplies	\$259,335	\$187,110	\$168,750	\$355,861	(\$96,526)	(37.22%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$5,578	\$12,405	(\$6,827)	\$5,578	\$0	0.00%
Other Costs	\$1,239,496	\$1,457,341	(\$339,940)	\$1,117,402	\$122,095	9.85%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$2,807,614	\$2,711,202	\$96,412	\$2,807,614	\$0	0.00%
Expenses	\$18,423,210	\$10,929,523	\$7,151,767	\$18,081,291	\$341,919	1.86%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Finance had 12 partially funded vacant positions.
Purchased / Contracted Services Explanation	Variance due to Iron Mountain contract and Legal Services less than anticipated.
Supplies Explanation	Variance due to supplies more than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	Projected to spend within budget. Fleet Services costs recovery to be corrected in the 3rd Quarter.
Other Costs Explanation	Variance due to anticipated transfer of costs associated with business license refunds to occur in the 3rd Quarter offset by bank charges and credit card fees less than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	Projected to spend within budget. This line includes operating transfer to Fund 3503 for Oracle ERP upgrade, BLIS implementation, and Fund 3507 for GMA lease payments.

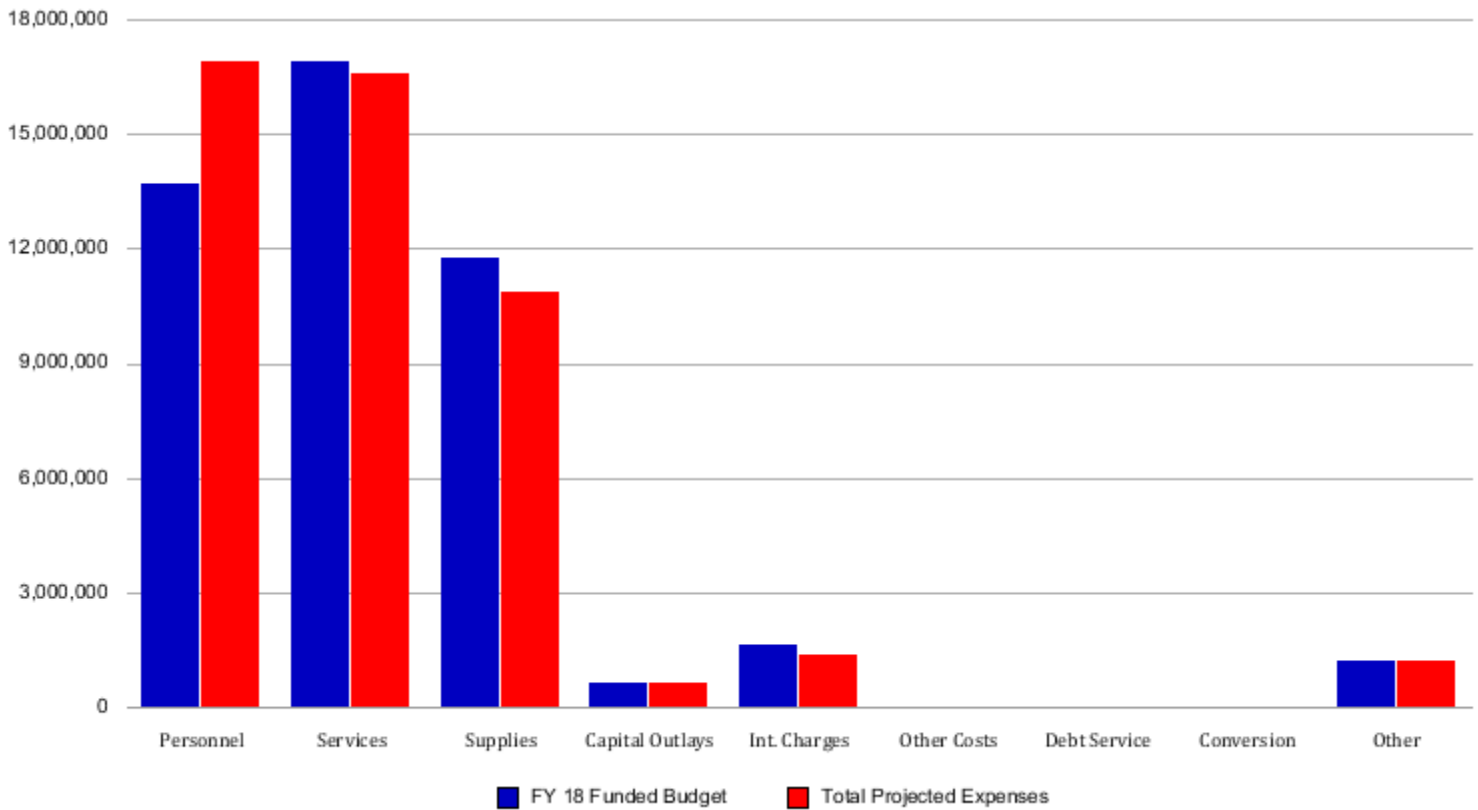
General Fund - Department Of Procurement



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$2,228,815	\$1,072,198	\$1,181,677	\$2,253,875	(\$25,060)	(1.12%)
Purchased / Contracted Services	\$114,581	\$20,213	\$77,093	\$97,306	\$17,275	15.08%
Supplies	\$26,628	\$17,785	\$14,430	\$32,215	(\$5,587)	(20.98%)
Capital Outlays	\$25,000	\$0	\$0	\$0	\$25,000	100.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$10,000	\$3,020	\$8,132	\$11,152	(\$1,152)	(11.52%)
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	\$2,405,024	\$1,113,215	\$1,281,333	\$2,394,548	\$10,476	0.44%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Procurement had one fully funded and two partially funded vacant positions. Variance due to personnel adjustments and annual leave payout.
Purchased / Contracted Services Explanation	Variance due to copier lease/usage and training expenses less than anticipated.
Supplies Explanation	Variance due to supplies more than anticipated.
Capital Outlays Explanation	Variance due to computer and equipment (\$5,000+) less than anticipated.
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Variance due to hearing appeals officer meetings and commissioner training expenses more than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

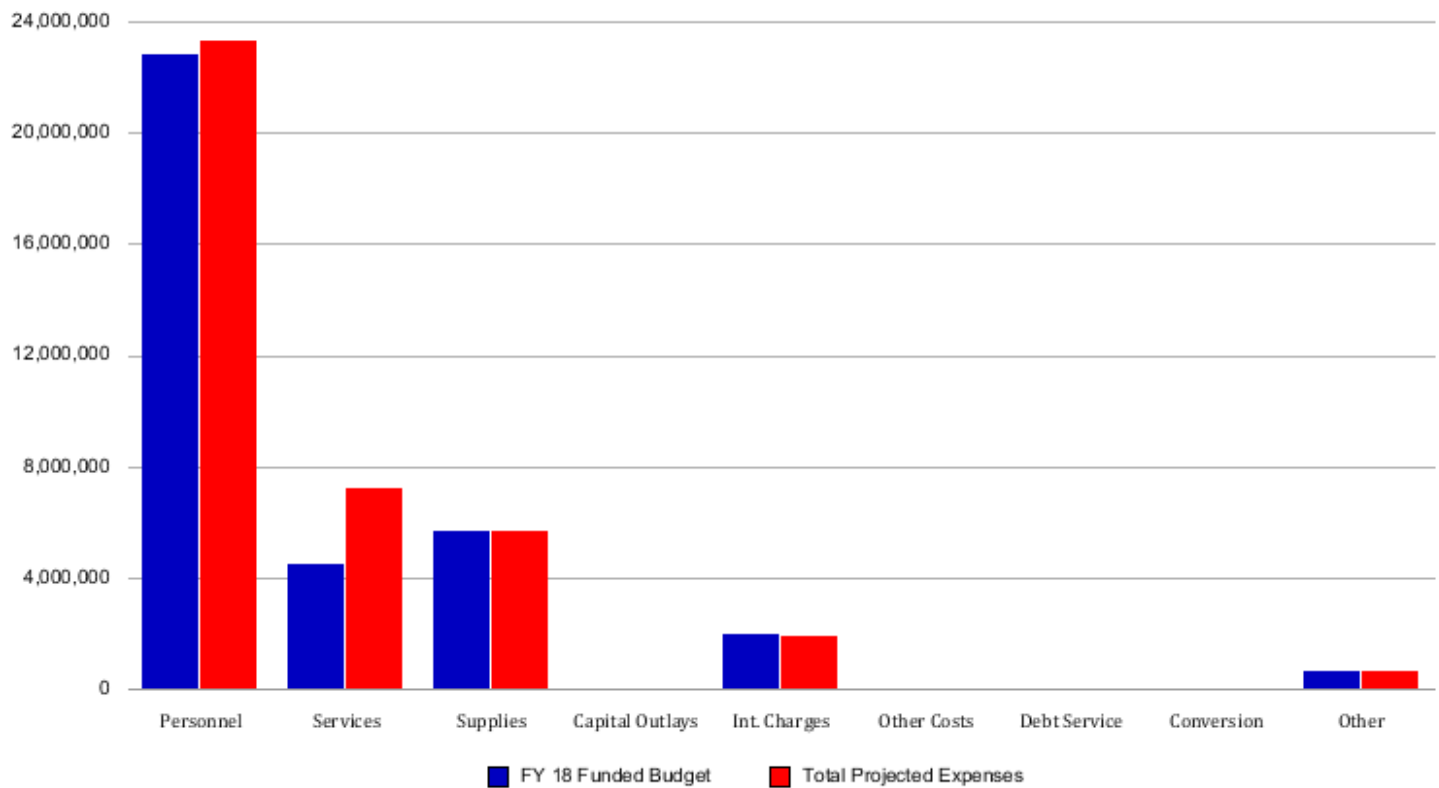
General Fund - Department Of Public Works



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$13,728,908	\$10,192,865	\$6,753,503	\$16,946,368	(\$3,217,460)	(23.44%)
Purchased / Contracted Services	\$16,911,903	\$5,312,190	\$11,281,198	\$16,593,388	\$318,515	1.88%
Supplies	\$11,809,718	\$5,898,822	\$5,000,000	\$10,898,822	\$910,896	7.71%
Capital Outlays	\$675,001	\$6,139	\$668,478	\$674,617	\$384	0.06%
Interfund / Interdepartmental Charges	\$1,688,176	\$774,869	\$683,731	\$1,458,600	\$229,576	13.60%
Other Costs	\$4,011	\$11,387	\$7,376	\$18,763	(\$14,752)	(367.79%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$1,266,067	\$1,116,263	\$149,803	\$1,266,067	\$0	0.00%
Expenses	\$46,083,784	\$23,312,536	\$24,544,089	\$47,856,625	(\$1,772,841)	(3.85%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Public Works had 78 partially funded vacant positions. Variance due to overtime more than anticipated.
Purchased / Contracted Services Explanation	Variance due to cost associated with the completion of the Gateway projects, Spring Street Bridge A&E and ADOT consulting less than anticipated.
Supplies Explanation	Variance due to electricity and supplies less than anticipated.
Capital Outlays Explanation	Projected to spend within budget. This line includes equipment and vehicles.
Interfund / Interdepartmental Charges Explanation	Variance due to motor fuel and maintenance repairs less than anticipated.
Other Costs Explanation	Variance due to business meeting expenses more than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	Transfer amount to 3507 Fund for GMA lease payments.

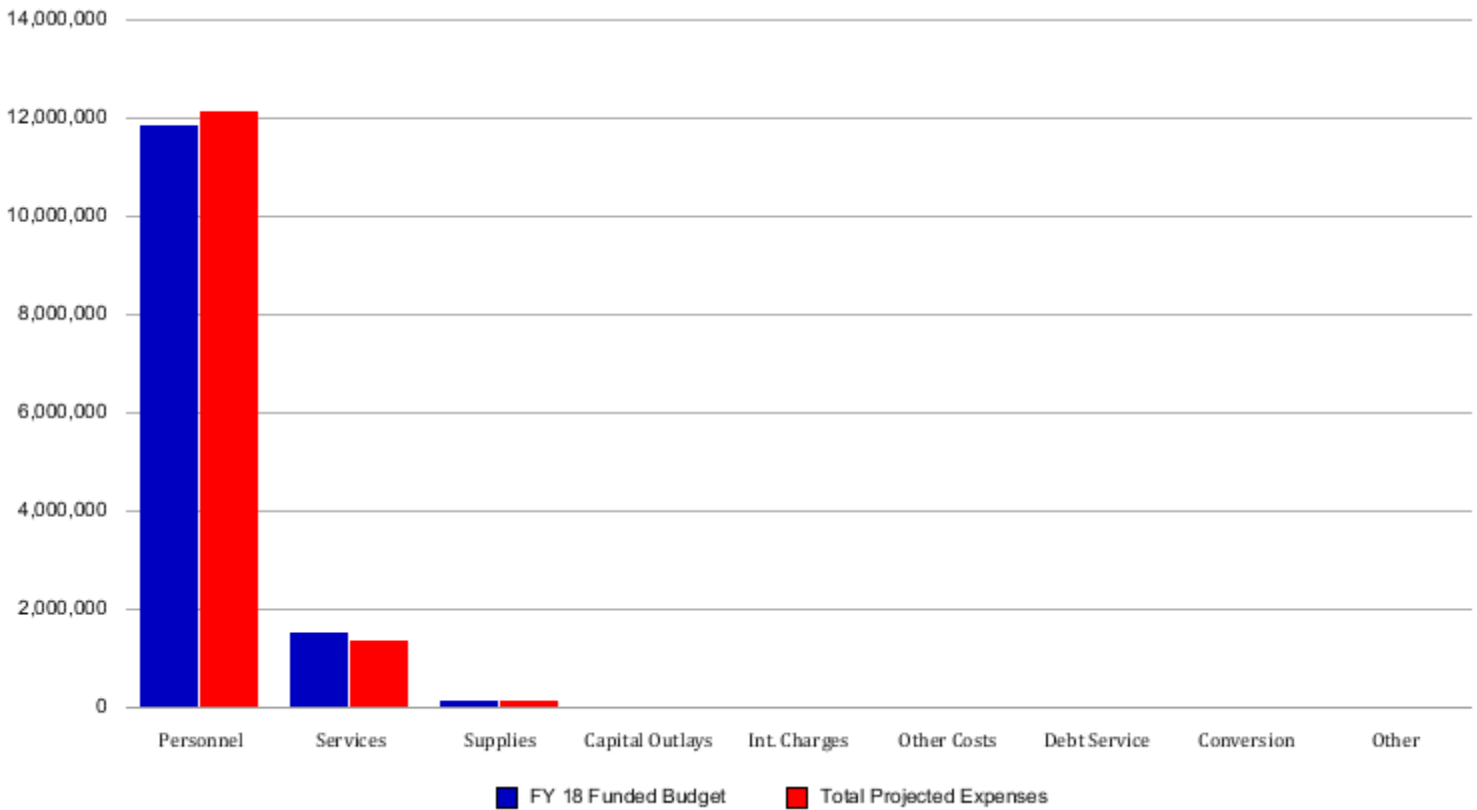
General Fund - Dept Of Parks & Recreation



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$22,869,539	\$12,114,628	\$11,189,634	\$23,304,261	(\$434,722)	(1.90%)
Purchased / Contracted Services	\$4,569,651	\$2,847,775	\$4,457,570	\$7,305,345	(\$2,735,694)	(59.87%)
Supplies	\$5,714,943	\$2,954,407	\$2,820,895	\$5,775,302	(\$60,359)	(1.06%)
Capital Outlays	\$85,000	\$0	\$23,945	\$23,945	\$61,055	71.83%
Interfund / Interdepartmental Charges	\$2,052,716	\$1,078,862	\$887,272	\$1,966,134	\$86,582	4.22%
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	\$747,061	\$736,878	\$10,182	\$747,061	\$0	0.00%
Expenses	\$36,038,910	\$19,732,550	\$19,389,499	\$39,122,049	(\$3,083,139)	(8.56%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Parks and Recreation had 40 partially funded vacant positions. Variance due to wage compression associated with the salary increases for Grade 19+ and minimum wage increase to \$13 per hour.
Purchased / Contracted Services Explanation	Variance due to contractual services related to pool maintenance contract, Camp Best Friends, Hot Meals program, and repair and maintenance of equipment and facilities more than anticipated.
Supplies Explanation	Variance due to supplies more than anticipated.
Capital Outlays Explanation	Variance due to vehicle purchases, van transportation for recreation centers, and security cameras for Parks and Recreation Centers less than anticipated.
Interfund / Interdepartmental Charges Explanation	Variance due to PM and repair costs less than anticipated.
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	Transfer amount to 3507 Fund for GMA lease payments.

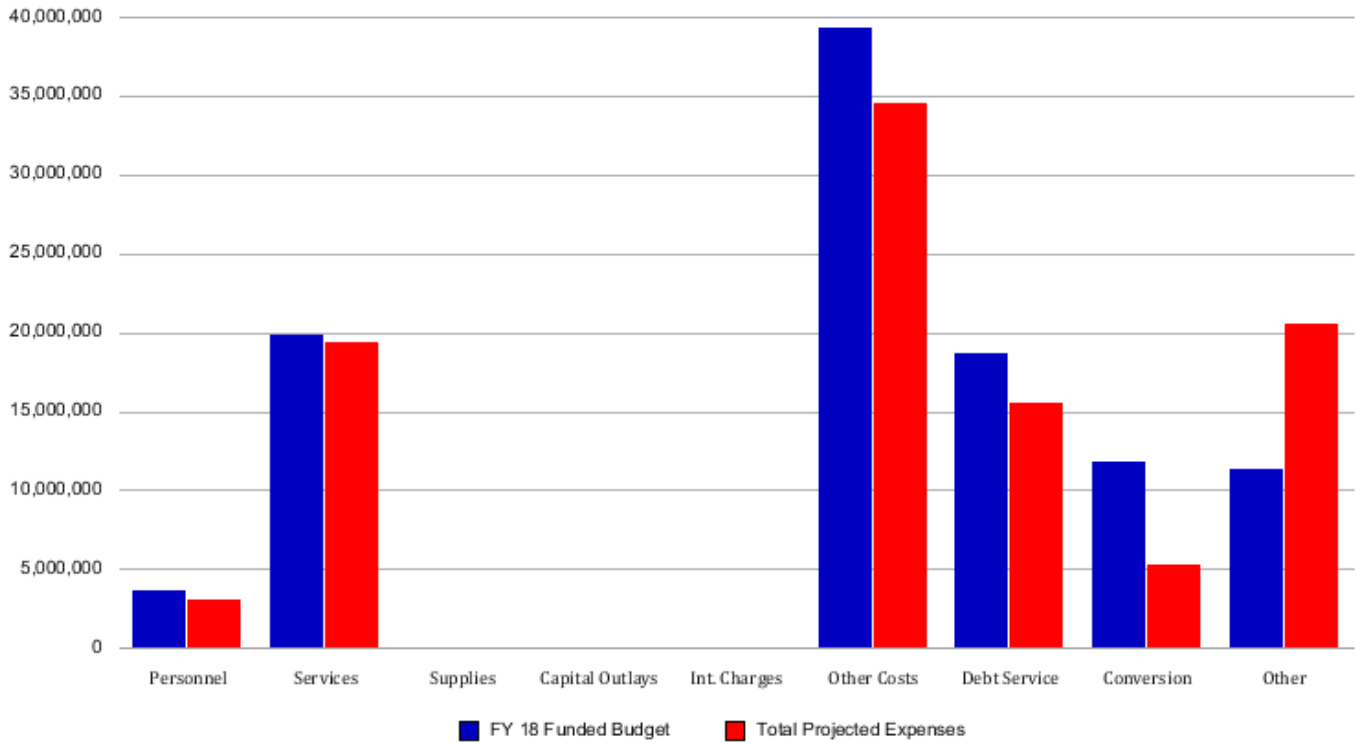
General Fund - Judicial Agencies



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$11,855,008	\$6,495,422	\$5,635,097	\$12,130,519	(\$275,511)	(2.32%)
Purchased / Contracted Services	\$1,577,476	\$278,050	\$1,120,820	\$1,398,870	\$178,606	11.32%
Supplies	\$164,782	\$116,226	\$61,364	\$177,590	(\$12,808)	(7.77%)
Capital Outlays	\$0	(\$22,712)	\$22,712	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$6,137	\$22,746	(\$16,609)	\$6,137	\$0	0.00%
Other Costs	\$15,835	\$4,480	\$10,031	\$14,512	\$1,323	8.36%
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	\$13,619,238	\$6,894,212	\$6,833,415	\$13,727,628	(\$108,390)	(0.80%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, Judicial Agencies had 23 partially funded vacant positions. Variance due to retired police officer conversion from contracted services to Permanent Full-Time.
Purchased / Contracted Services Explanation	Variance due to purchased contracted services less than anticipated.
Supplies Explanation	Variance due to supplies more than anticipated.
Capital Outlays Explanation	This line includes equipment expense accrual to be paid in the 3rd quarter.
Interfund / Interdepartmental Charges Explanation	Projected to spend within budget. This line includes Fleet Services costs to be corrected in the 3rd Quarter.
Other Costs Explanation	Variance due to costs for customer refunds less than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

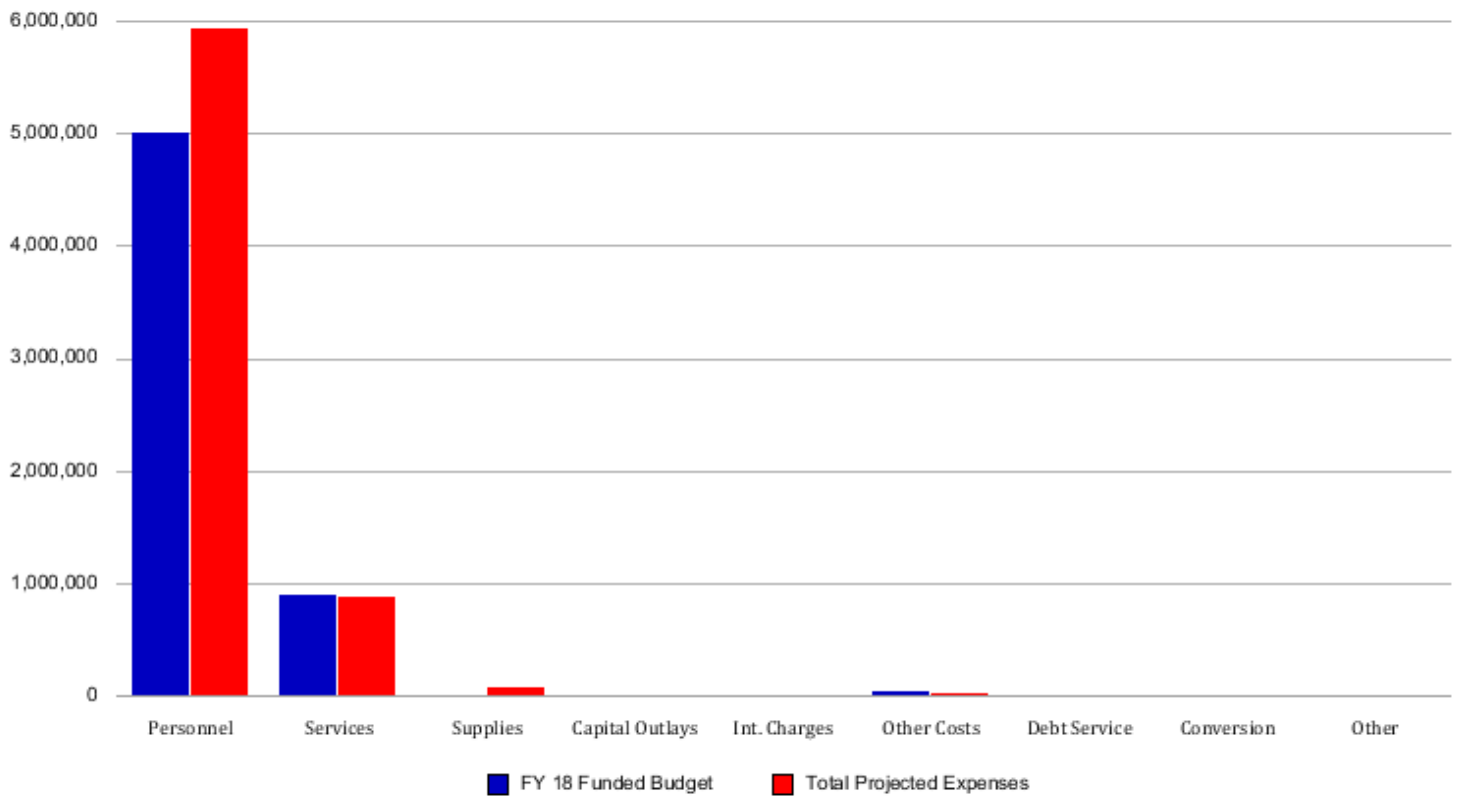
General Fund - Non-Departmental



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$3,780,150	\$956,607	\$2,171,242	\$3,127,849	\$652,301	17.26%
Purchased / Contracted Services	\$19,971,523	\$14,607,457	\$4,816,259	\$19,423,716	\$547,807	2.74%
Supplies	\$0	(\$27,706)	\$27,706	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$39,411,247	\$17,355,217	\$17,271,111	\$34,626,328	\$4,784,919	12.14%
Debt Service	\$18,726,764	\$10,144,374	\$5,470,016	\$15,614,390	\$3,112,374	16.62%
Conversion / Summary	\$11,935,567	\$0	\$5,360,144	\$5,360,144	\$6,575,423	55.09%
Other Financing Uses	\$11,417,860	\$18,291,370	\$2,388,387	\$20,679,757	(\$9,261,897)	(81.12%)
Expenses	\$105,243,111	\$61,327,319	\$37,504,865	\$98,832,184	\$6,410,927	6.09%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	Variance relates to \$728K Family Leave and \$64K Unemployment Payments offset by (\$140K) Workers Comp Payments.
Purchased / Contracted Services Explanation	Variance due to \$500K Economic Development, \$31K Litigation expenses and \$7K Insurance expense.
Supplies Explanation	This line includes accrual to be paid in 3rd Quarter.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Variance due to Debt payments for \$4.4MM URFA Bond and \$1.4MM Zoo Bonds 2007A AFCRA posted to Other Financing Uses; offset by (\$21K) DeKalb County Tax Fee and (\$1K) AURA Bond more than anticipated. Also includes \$983K Business License Refunds.
Debt Service Explanation	Variance due to Debt payments for \$3.1MM COPS_2016 posted to Other Financing Uses.
Conversion / Summary Explanation	Variance relates to Restrictive Reserves projected to spend per Ordinances for \$3MM Westside Quarry, \$1.3MM Creative Industries, \$600K Proctor Creek, \$260K APD surveillance cameras and \$250K AgLanta Grows-A-Lot Program.
Other Financing Uses Explanation	Variance due to Debt budgeted in Other Cost for (\$4.4MM) URFA Bond and (\$1.4MM) Zoo Bonds 2007A AFCRA, also includes (\$3.1MM) COPS_2016 to Debt Services.

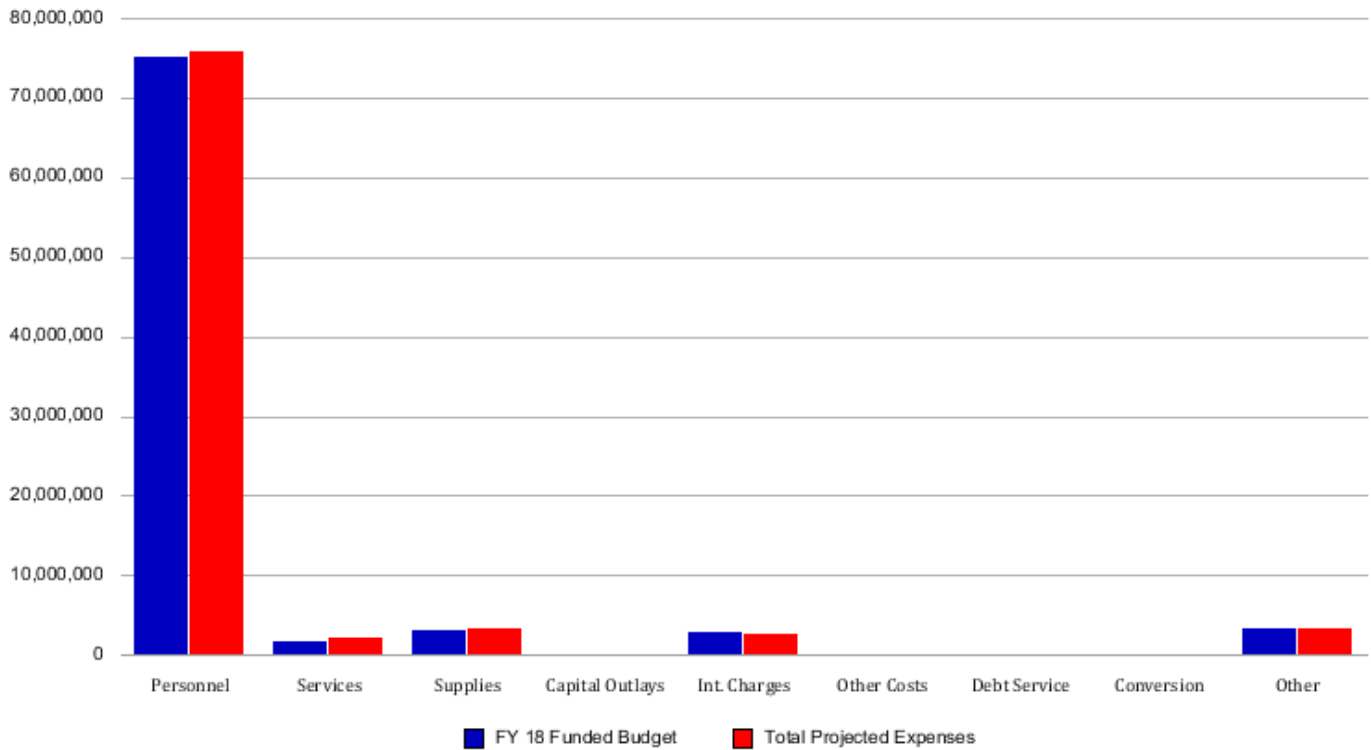
General Fund - Department Of Human Resources



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$5,012,838	\$3,478,930	\$2,463,240	\$5,942,170	(\$929,332)	(18.54%)
Purchased / Contracted Services	\$906,188	\$717,682	\$187,285	\$904,967	\$1,221	0.13%
Supplies	\$29,651	\$66,574	\$20,381	\$86,954	(\$57,303)	(193.26%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$10,777	\$12,890	(\$2,114)	\$10,777	\$0	0.00%
Other Costs	\$55,812	\$3,585	\$30,693	\$34,278	\$21,534	38.58%
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	\$6,015,266	\$4,279,661	\$2,699,486	\$6,979,146	(\$963,880)	(16.02%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Human Resources had 13 partially funded vacant positions, of which two are split funded. Variance due to personnel adjustments and extra help more than anticipated.
Purchased / Contracted Services Explanation	Projected to spend within budget. This line includes contracted services for Background Checks, Court Reporting Services, Pre-Employment Physical, and Drug Screenings less than anticipated.
Supplies Explanation	Variance due to supplies more than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	Projected to spend within budget. Fleet Services costs recovery to be corrected in the 3rd Quarter.
Other Costs Explanation	Variance due to cost associated with Civil Service Board Hearings less than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

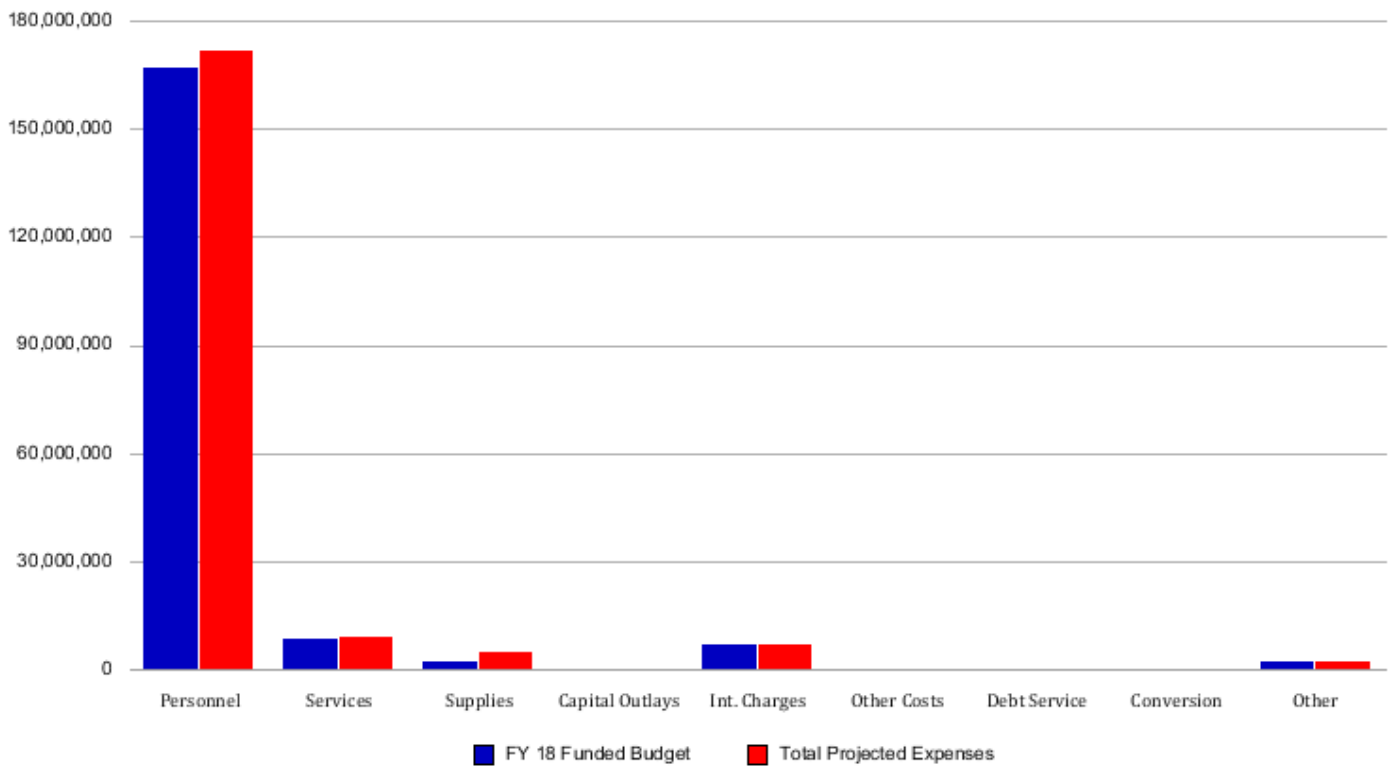
General Fund - Department Of Fire Services



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$75,150,117	\$39,358,317	\$36,482,755	\$75,841,072	(\$690,955)	(0.92%)
Purchased / Contracted Services	\$1,913,632	\$474,046	\$1,851,799	\$2,325,845	(\$412,213)	(21.54%)
Supplies	\$3,439,472	\$1,007,833	\$2,650,242	\$3,658,075	(\$218,603)	(6.36%)
Capital Outlays	\$159,148	(\$102,368)	\$261,516	\$159,148	\$0	0.00%
Interfund / Interdepartmental Charges	\$3,174,629	\$1,481,838	\$1,510,542	\$2,992,380	\$182,249	5.74%
Other Costs	\$2,070	\$0	\$2,070	\$2,070	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$3,645,475	\$2,957,886	\$687,589	\$3,645,475	\$0	0.00%
Expenses	\$87,484,543	\$45,177,552	\$43,446,512	\$88,624,064	(\$1,139,521)	(1.30%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017 the Department of Fire Services had 129 Sworn and 12 Civilian partially funded vacant positions. Variance due to Firefighters pay increase lump sum payouts to retirees and overtime i.e. social and holiday events and Hurricane Irma.
Purchased / Contracted Services Explanation	Variance due to unfunded promotional testing requirements for Sergeants and Battalion Chiefs (retirements/attrition), new technology agreements and incidental professional services associated with fire stations construction.
Supplies Explanation	Variance due to funding for Wellness Initiative, Promotional & Awards Ceremonies, Burn Building demolition, VIC camera purchase & installations and SAFER employee uniform expenses.
Capital Outlays Explanation	Projected to spend within budget. This line includes costs for vehicle and equipment purchases and reclass entry to be corrected in the 3rd Quarter.
Interfund / Interdepartmental Charges Explanation	Variance due to fuel and motor repair maintenance less than anticipated.
Other Costs Explanation	Projected to spend within budget. This line includes Commissioner Contingency expenses.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	Transfer amount to 3507 Fund for GMA lease payments.

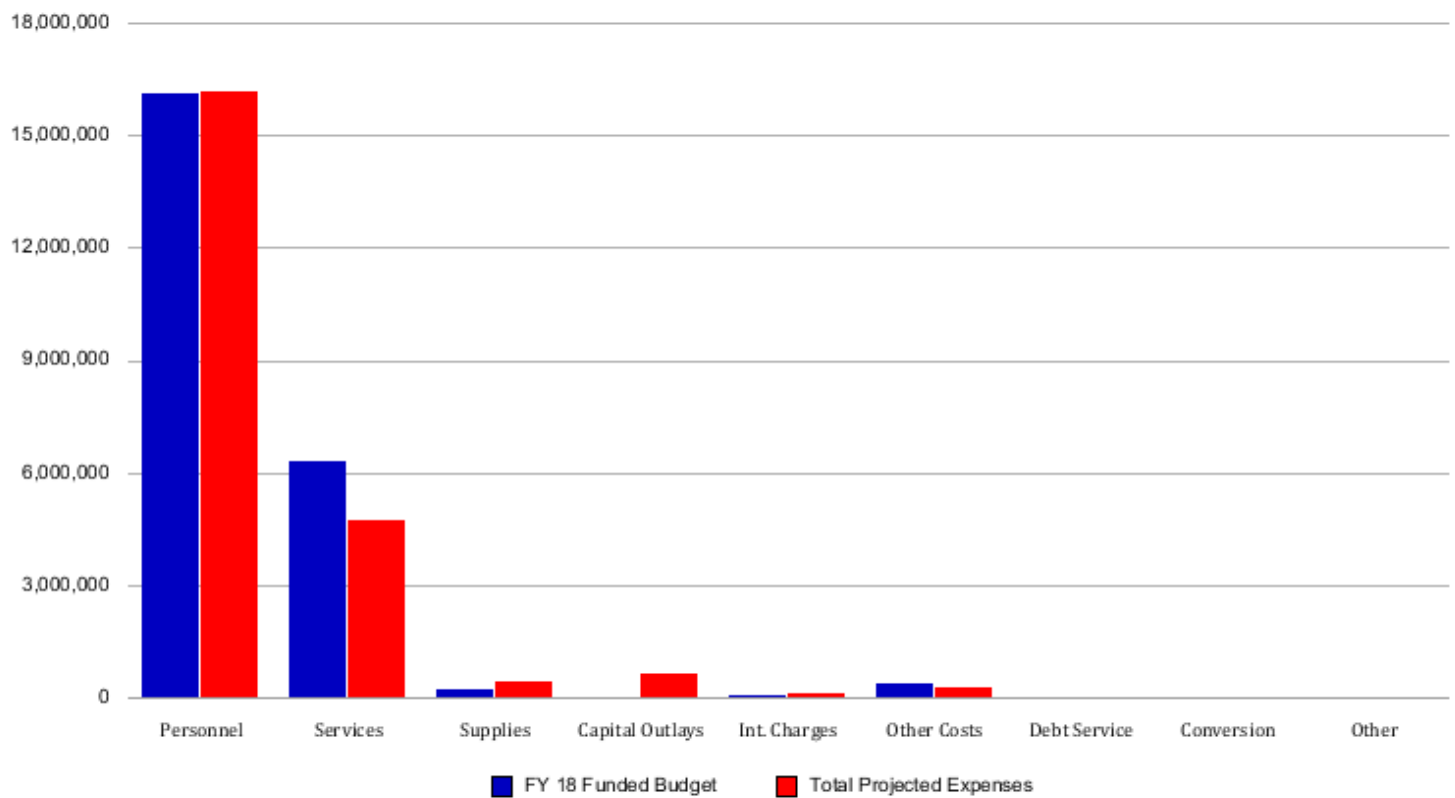
General Fund - Department Of Police Services



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$167,382,646	\$89,653,452	\$82,422,870	\$172,076,322	(\$4,693,676)	(2.80%)
Purchased / Contracted Services	\$8,861,944	\$3,516,607	\$6,191,507	\$9,708,115	(\$846,171)	(9.55%)
Supplies	\$2,640,431	\$2,189,535	\$3,199,641	\$5,389,176	(\$2,748,745)	(104.10%)
Capital Outlays	\$246,370	(\$302,569)	\$343,319	\$40,750	\$205,620	83.46%
Interfund / Interdepartmental Charges	\$7,732,356	\$3,859,435	\$3,521,979	\$7,381,413	\$350,943	4.54%
Other Costs	\$439,515	\$5,550	\$432,425	\$437,975	\$1,540	0.35%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$2,746,393	\$1,642,864	\$1,103,529	\$2,746,393	\$0	0.00%
Expenses	\$190,049,655	\$100,564,875	\$97,215,270	\$197,780,144	(\$7,730,489)	(4.07%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Atlanta Police Department had 267 sworn and 85 civilian partially funded vacant positions offset by overtime (i.e. special events, hurricane Irma, and holiday events) more than anticipated.
Purchased / Contracted Services Explanation	Variance due to consulting/professional services and operating leases more than anticipated. Expenses include Edge 360, E-Citation costs, Calhoun vs. Pennington, Demolition, and contracts such as Watchguard and MWI Electrical.
Supplies Explanation	Variance due to uniform contract with GALLS and computer/equipment expenses more than anticipated.
Capital Outlays Explanation	Variance due to capital equipment less than anticipated. Expenses include police equipment such as Ballistic helmets and gas masks.
Interfund / Interdepartmental Charges Explanation	Variance due to motor fuel and maintenance repairs less than anticipated.
Other Costs Explanation	Projected to spend within budget. This line includes payments to other governments and business meeting expenses.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	Transfer amount to 2501 Grant Fund and 3507 Fund for GMA lease payments.

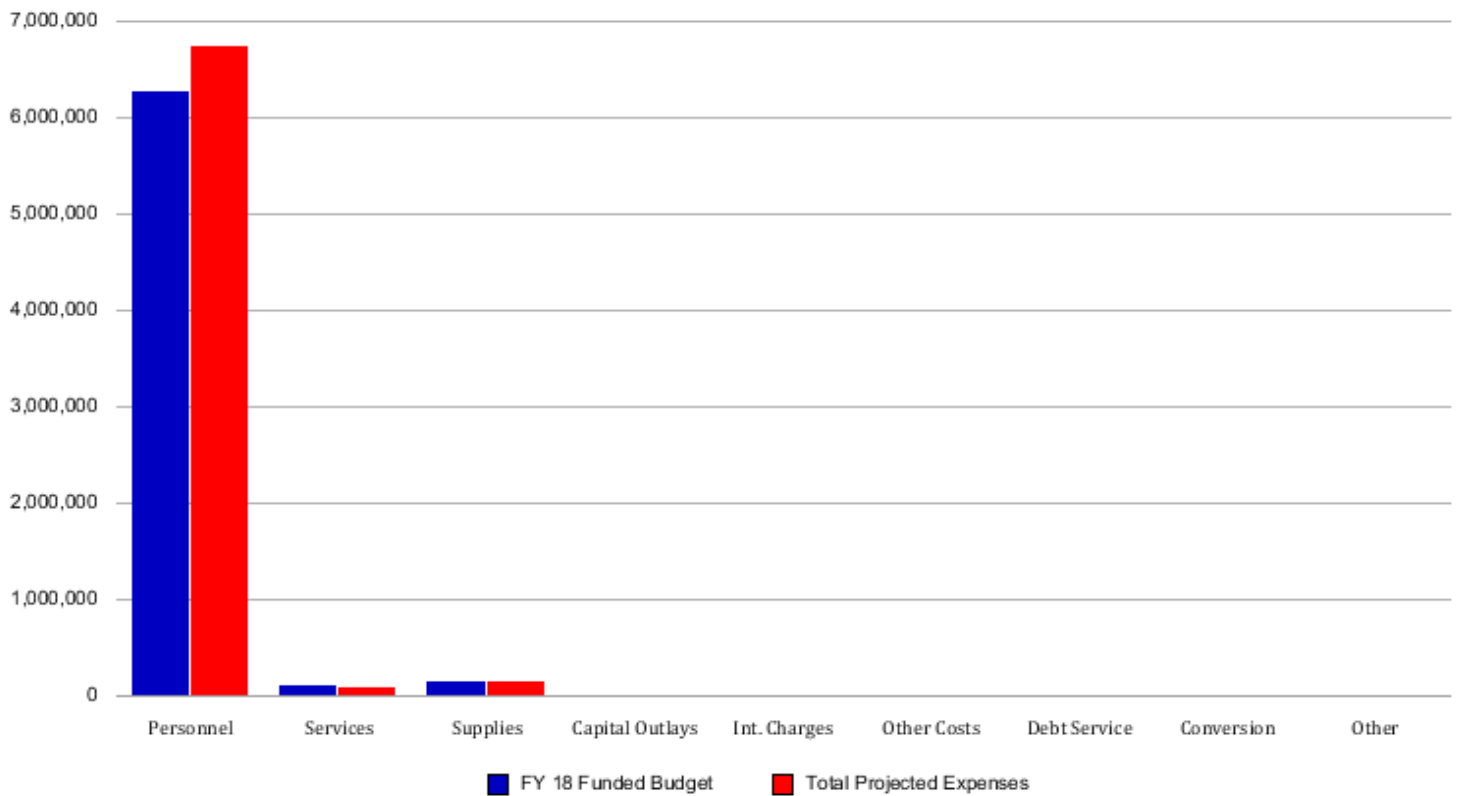
General Fund - Department of City Planning



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$16,143,608	\$8,143,014	\$8,035,090	\$16,178,105	(\$34,497)	(0.21%)
Purchased / Contracted Services	\$6,351,105	\$1,992,598	\$2,815,809	\$4,808,408	\$1,542,697	24.29%
Supplies	\$291,193	\$215,955	\$265,302	\$481,257	(\$190,064)	(65.27%)
Capital Outlays	\$10,309	(\$16,964)	\$741,940	\$724,976	(\$714,667)	(6,932.46%)
Interfund / Interdepartmental Charges	\$124,901	\$68,492	\$83,993	\$152,485	(\$27,584)	(22.08%)
Other Costs	\$423,432	\$103,745	\$221,559	\$325,304	\$98,128	23.17%
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	\$23,364,548	\$10,506,841	\$12,183,694	\$22,690,535	\$674,013	2.88%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of City Planning had 19 partially funded vacant positions. Variance due to hiring partially funded vacancies at full salary.
Purchased / Contracted Services Explanation	Variance due to delays in starting zoning rewrite and to offset the overage to capital outlays related to the department.
Supplies Explanation	Variance due to supplies projected to exceed budget due to costs associated with new hires.
Capital Outlays Explanation	Variance due to costs associated with the Department's restack and purchasing 15 vehicles for new inspectors. Overage covered by purchased services savings.
Interfund / Interdepartmental Charges Explanation	Variance due to motor fuel and maintenance repairs more than anticipated.
Other Costs Explanation	Variance due to refunds and bank charges less than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	Transfer of local match to Fund 2501 (Intergovernmental Grant Fund).

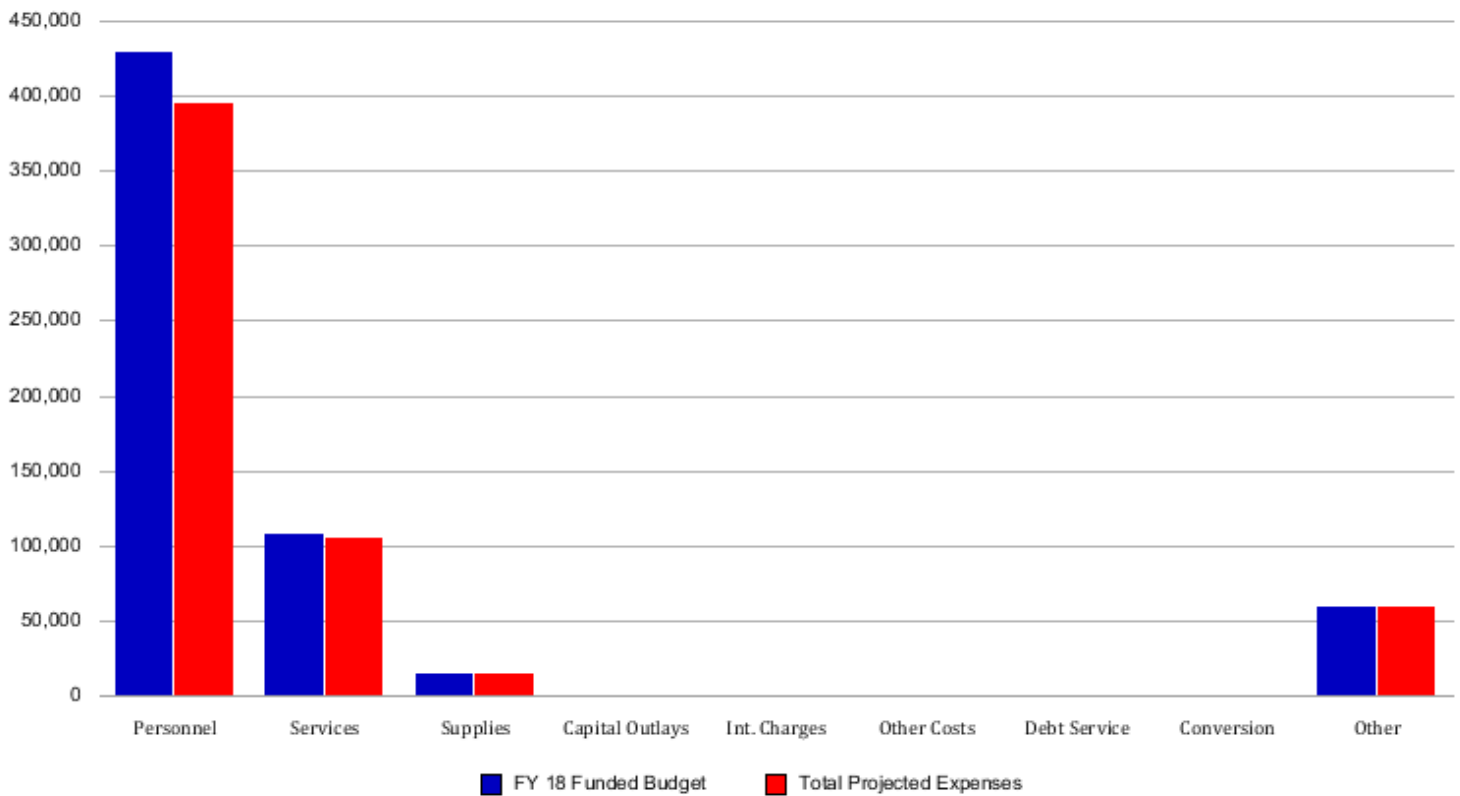
General Fund - Department Of The Solicitor



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$6,281,122	\$3,724,853	\$3,013,158	\$6,738,010	(\$456,888)	(7.27%)
Purchased / Contracted Services	\$138,218	\$38,118	\$70,722	\$108,840	\$29,378	21.25%
Supplies	\$169,779	\$94,502	\$82,515	\$177,017	(\$7,238)	(4.26%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$8,506	\$14,133	(\$5,627)	\$8,506	\$0	(0.01%)
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	\$6,597,625	\$3,871,606	\$3,160,767	\$7,032,374	(\$434,749)	(6.59%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2018, the Solicitor's Office had four partially funded vacant positions. Variance due to additional hires to support community prosecution, case screening, and diversion programs.
Purchased / Contracted Services Explanation	Variance due to outside counsel, printing/marketing, postage and training needs for appeal cases and community prosecution expansion less than anticipated.
Supplies Explanation	Variance due to supplies and materials needed to support community prosecution expansion more than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	Projected to spend within budget. This line includes Fleet Services costs to be corrected in the 3rd Quarter.
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

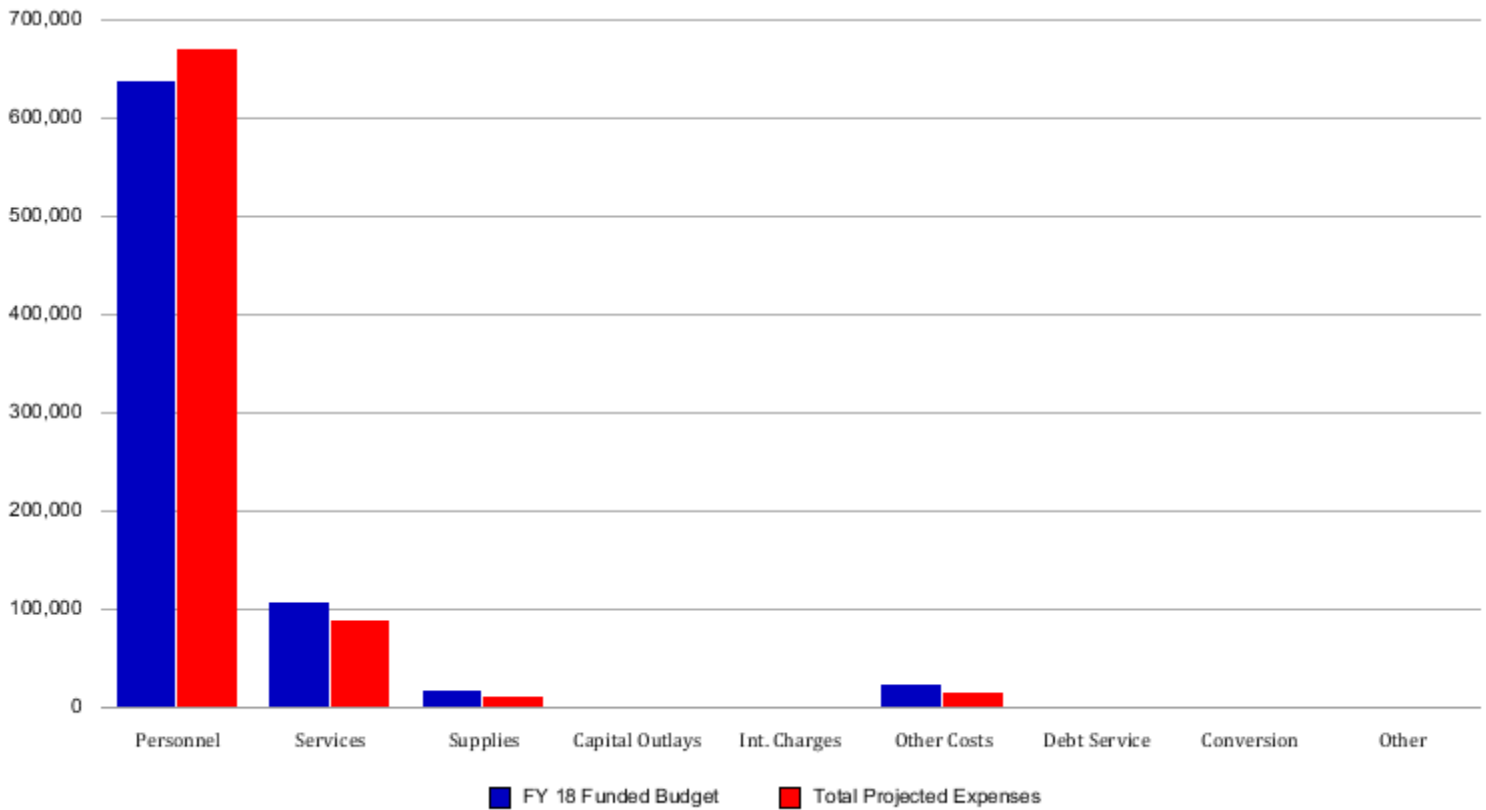
General Fund - Department Of Ethics



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$429,905	\$173,229	\$222,261	\$395,490	\$34,415	8.01%
Purchased / Contracted Services	\$108,893	\$20,852	\$86,040	\$106,893	\$2,000	1.84%
Supplies	\$16,570	\$5,610	\$10,960	\$16,570	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$1,400	\$245	\$1,155	\$1,400	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$61,010	\$61,010	\$0	\$61,010	\$0	0.00%
Expenses	\$617,778	\$260,946	\$320,417	\$581,363	\$36,415	5.89%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Ethics Office had one vacant position. The position is split funded.
Purchased / Contracted Services Explanation	Projected to spend within budget. This line includes contracts for Ethics Games (training tool) and the Network (Ethics Hotline).
Supplies Explanation	Projected to spend within budget. This line includes general office supplies.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Projected to spend within budget. This line includes the Commissioner contingency expense.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	Projected to spend within budget. Funding utilized for the design and implementation of the new Electronic Filing System (E-File 3.0).

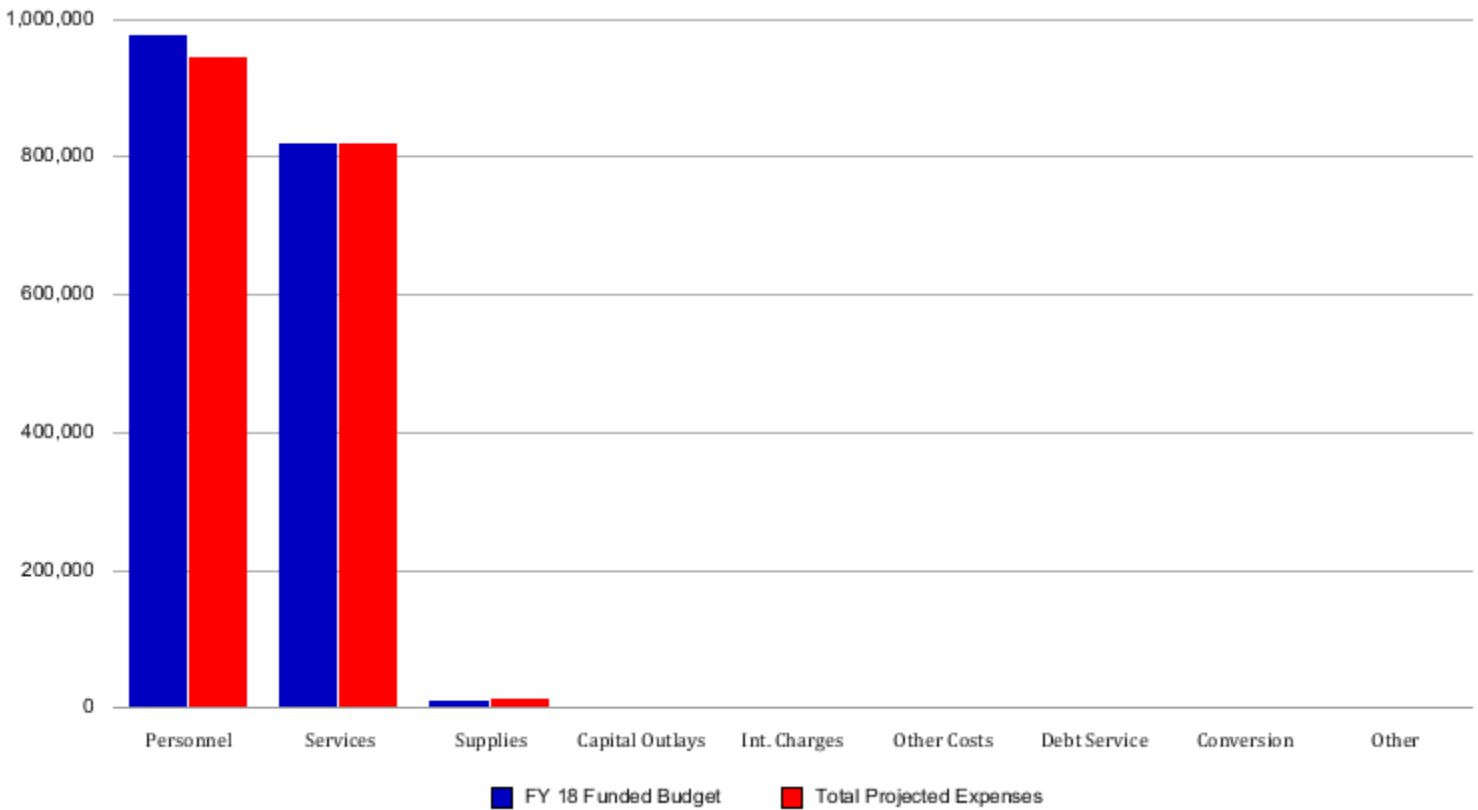
General Fund - Atlanta Citizens Review Board



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$636,955	\$335,895	\$333,633	\$669,528	(\$32,573)	(5.11%)
Purchased / Contracted Services	\$108,526	\$39,581	\$49,904	\$89,485	\$19,041	17.55%
Supplies	\$19,779	\$5,704	\$8,218	\$13,922	\$5,857	29.61%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$24,982	\$3,100	\$14,142	\$17,242	\$7,740	30.98%
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	\$790,242	\$384,279	\$405,898	\$790,177	\$65	0.01%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Atlanta Citizens Review Board had no vacant positions. Variance due to salary adjustments.
Purchased / Contracted Services Explanation	Variance due to annual outreach project costs less than anticipated.
Supplies Explanation	Variance due to supplies for community activities and meetings less than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Variance due to board member expenses, stipends, training, and witness fees for law enforcement less than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

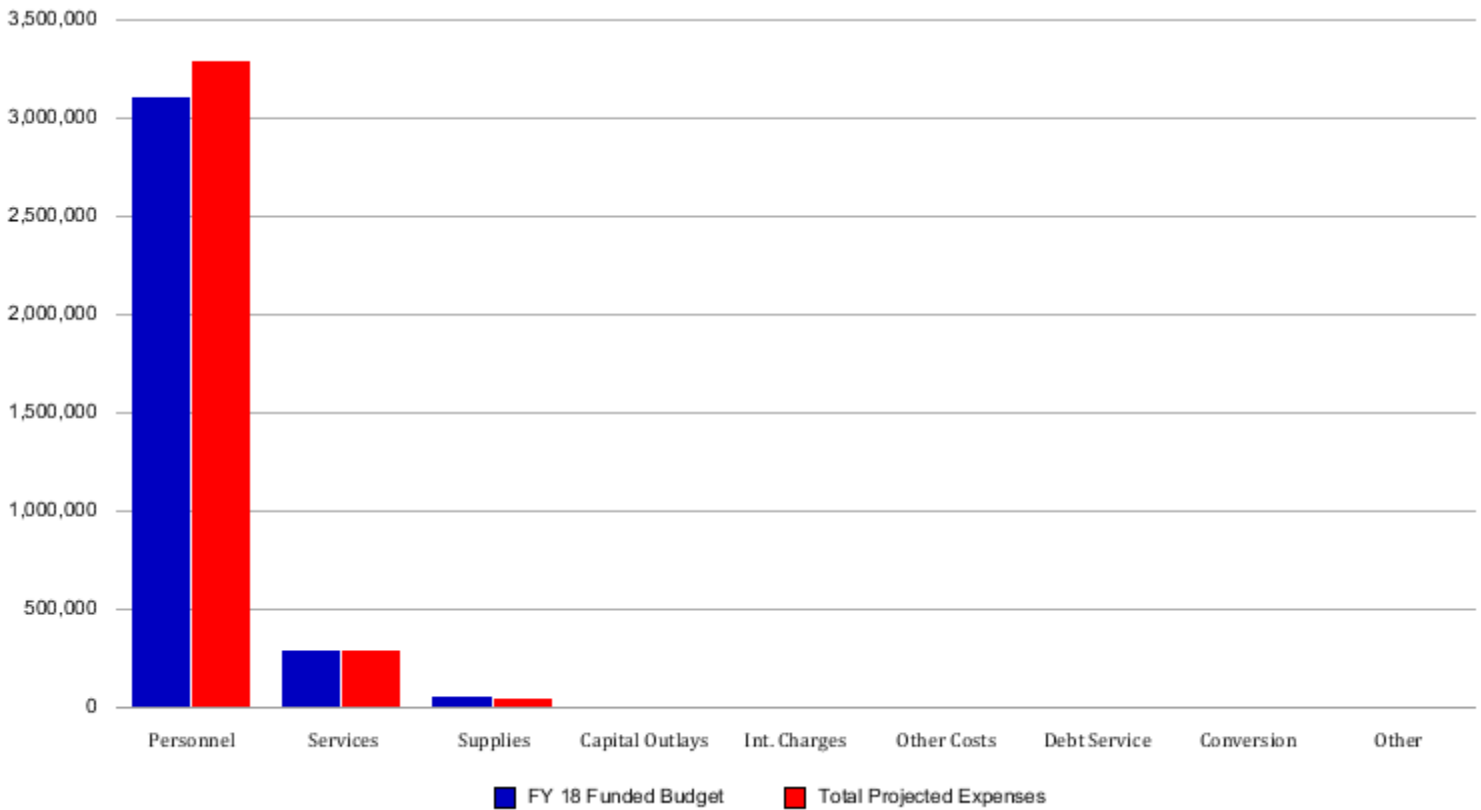
General Fund - Department Of Audit



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$979,368	\$455,426	\$489,685	\$945,111	\$34,257	3.50%
Purchased / Contracted Services	\$821,549	\$488,595	\$331,031	\$819,626	\$1,923	0.23%
Supplies	\$13,516	\$11,141	\$4,298	\$15,439	(\$1,923)	(14.23%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$2,800	\$331	\$2,469	\$2,800	\$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	\$1,817,233	\$955,494	\$827,482	\$1,782,976	\$34,257	1.89%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the City Auditor's Office had no vacant positions. Variance due to timing of filling vacant position.
Purchased / Contracted Services Explanation	Variance due to financial audits and contracted special audits less than anticipated.
Supplies Explanation	Variance due to purchase of office furniture expenses more than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Projected to spend within budget. This line includes audit committee meeting expenses.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

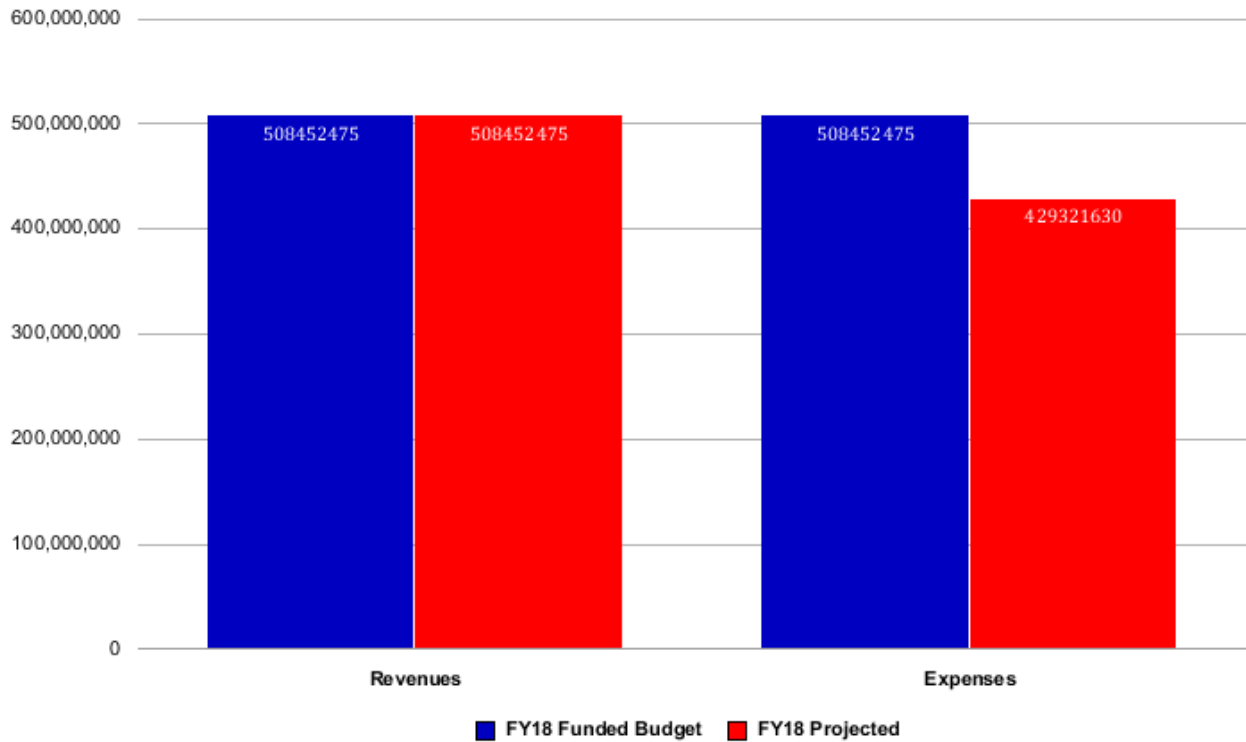
General Fund - Department Of Public Defender



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$3,102,665	\$1,744,474	\$1,544,418	\$3,288,892	(\$186,227)	(6.00%)
Purchased / Contracted Services	\$298,048	\$116,089	\$182,089	\$298,177	(\$129)	(0.04%)
Supplies	\$61,486	\$31,399	\$26,430	\$57,829	\$3,657	5.95%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$357	\$11,442	(\$11,085)	\$357	\$0	(0.03%)
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	\$3,462,556	\$1,903,405	\$1,741,851	\$3,645,256	(\$182,700)	(5.28%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Office of the Public Defender had six partially funded vacant positions. Variance due to salary adjustments and Extra Help more than anticipated.
Purchased / Contracted Services Explanation	Variance due to Operating Lease/Rental-Building expenses more than anticipated.
Supplies Explanation	Variance due to supplies less than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	Projected to spend within budget. This line includes Fleet Services costs to be corrected in the 3rd Quarter.
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

Airport Revenue Fund BUDGET VARIANCE ANALYSIS AND PROJECTION



Account	FY16 Actual Y-T-D(Dec)	FY17 Actual Y-T-D(Dec)	FY18 Funded Budget	FY18 Actual Y-T-D(Dec)	FY18 Projected	Variance (\$)	Variance (%)
Revenues	\$258,435,812	\$244,483,987	\$508,452,475	\$261,910,863	\$508,452,475	\$0	\$0.00%
Expenses	\$204,314,881	\$196,934,535	\$508,452,475	\$198,892,558	\$429,321,630	\$79,130,845	\$15.56%
Surplus (Deficit)	\$54,120,932	\$47,549,452	\$0	\$63,018,305	\$79,130,845	\$79,130,845	N/A

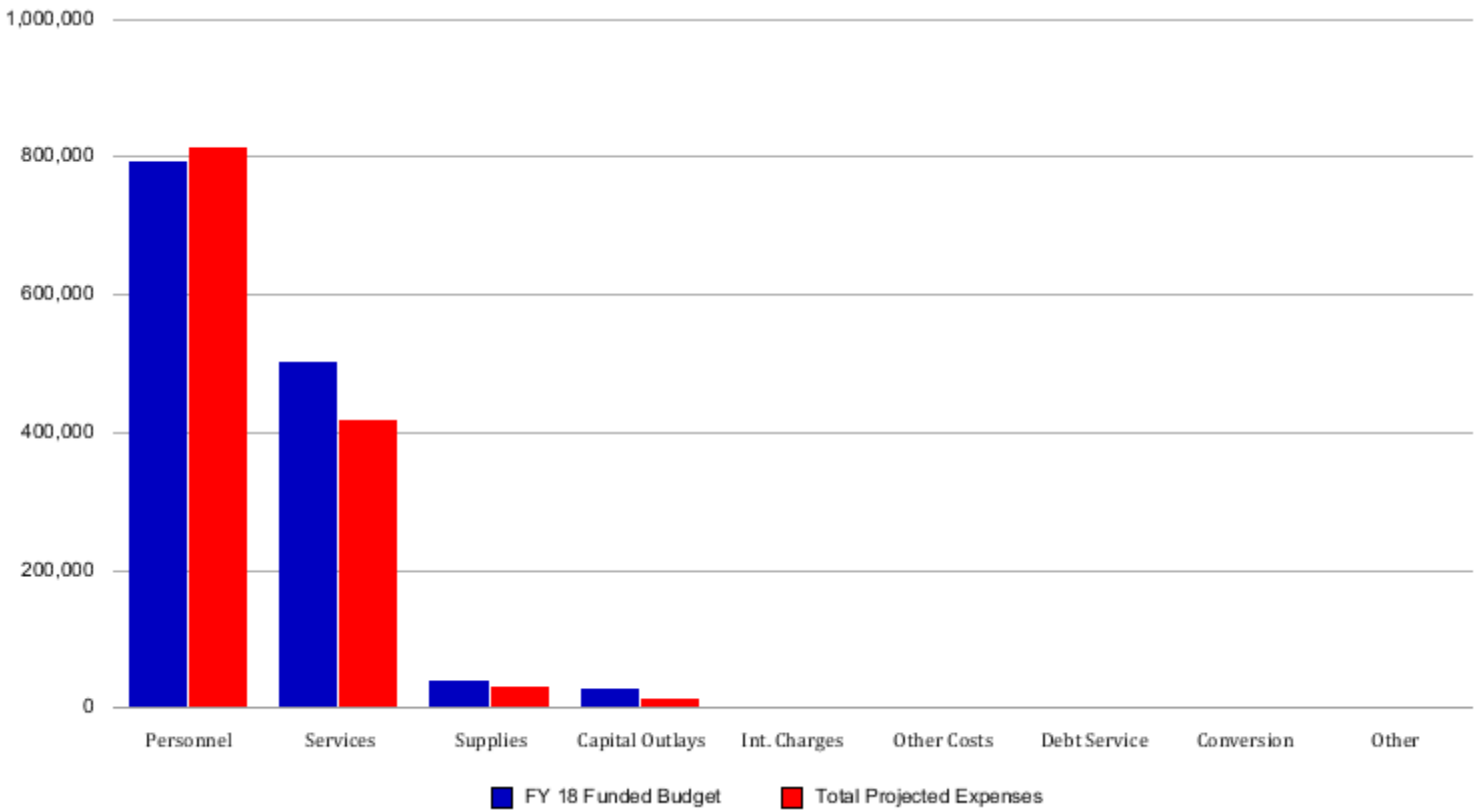
Major Revenue Variances:

As of December 31, 2017, the Department of Aviation anticipates to be on target.

Major Expenditure Variances:

Expenses are projected to be under budget at year end by \$79MM. This is due mainly to the reserve balance of \$63MM, service contracts of \$12MM, supplies of \$2MM and personnel savings of \$2MM due to vacant positions.

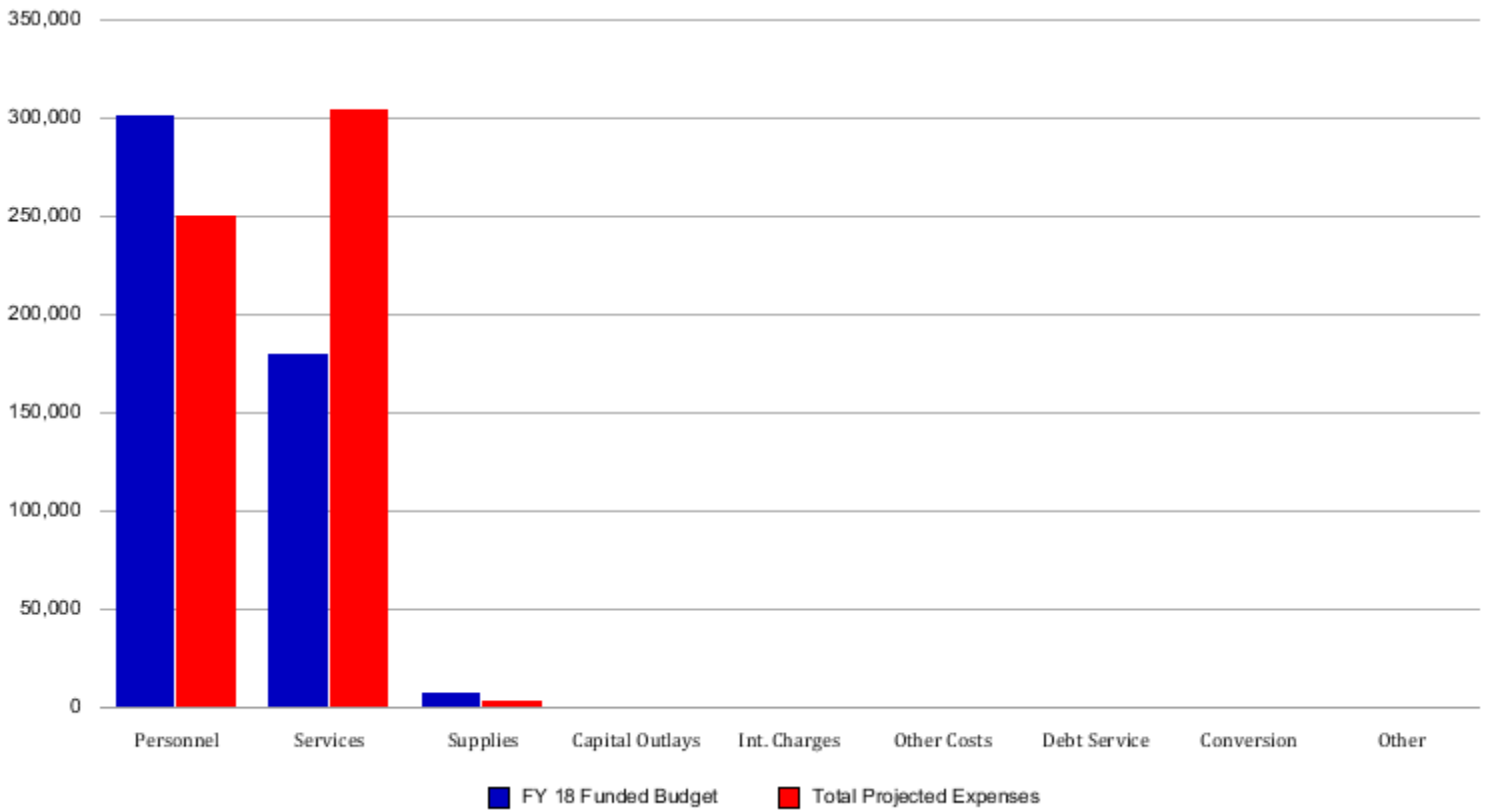
Airport Revenue Fund - Executive Offices



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$794,180	\$454,215	\$361,760	\$815,974	(\$21,794)	(2.74%)
Purchased / Contracted Services	\$504,059	\$101,398	\$317,398	\$418,796	\$85,263	16.92%
Supplies	\$43,034	\$16,440	\$16,971	\$33,411	\$9,623	22.36%
Capital Outlays	\$28,781	\$0	\$15,000	\$15,000	\$13,781	47.88%
Interfund / Interdepartmental Charges	\$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	\$1,370,054	\$572,052	\$711,129	\$1,283,181	\$86,873	6.34%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Executive Offices had eight partially funded vacant positions, of which five are split funded. Variance due to extra help more than anticipated.
Purchased / Contracted Services Explanation	Variance due to OPUS software and maintenance services less than anticipated.
Supplies Explanation	Variance due to supplies less than anticipated.
Capital Outlays Explanation	Variance due to machinery and equipment expenses less than anticipated.
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

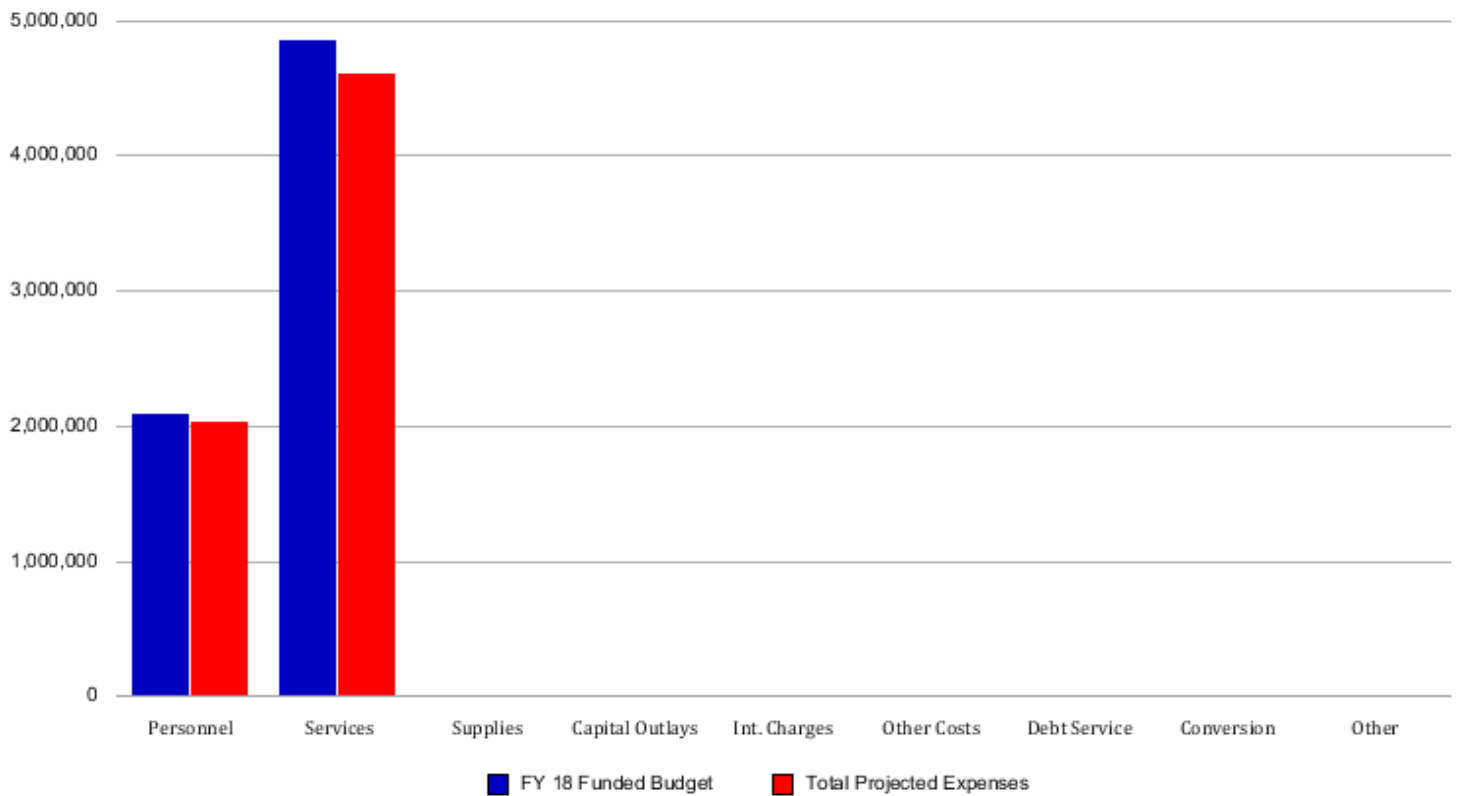
Airport Revenue Fund - Department Of Atlanta Information Management



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$301,586	\$100,368	\$150,792	\$251,159	\$50,427	16.72%
Purchased / Contracted Services	\$180,581	\$123,806	\$180,582	\$304,387	(\$123,806)	(68.56%)
Supplies	\$8,748	\$0	\$4,374	\$4,374	\$4,374	50.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$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	\$490,915	\$224,174	\$335,747	\$559,921	(\$69,006)	(14.06%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, AIM had no vacant positions. Variance due to savings in extra help.
Purchased / Contracted Services Explanation	Variance due to Microsoft Enterprise Agreement and Oracle contracts more than anticipated.
Supplies Explanation	Variance due to supplies less than anticipated. This line includes general supplies and materials.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

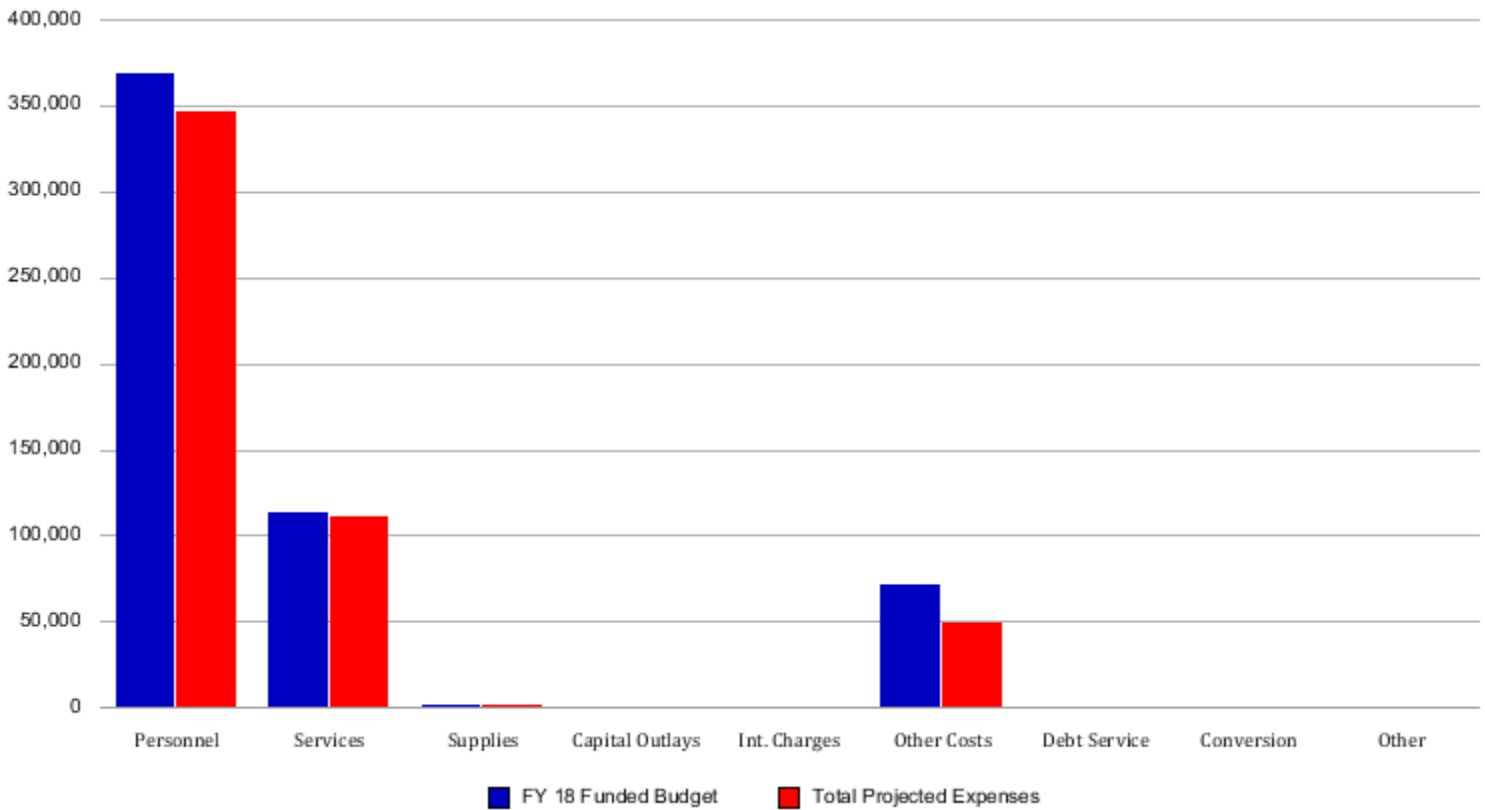
Airport Revenue Fund - Department Of Law



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$2,094,023	\$875,668	\$1,159,157	\$2,034,825	\$59,198	2.83%
Purchased / Contracted Services	\$4,865,509	\$1,643,904	\$2,972,273	\$4,616,177	\$249,332	5.12%
Supplies	\$25,001	\$5,974	\$15,858	\$21,832	\$3,169	12.68%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$8,500	\$3,816	\$4,684	\$8,500	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$6,993,033	\$2,529,363	\$4,151,971	\$6,681,334	\$311,699	4.46%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31 2017, the Department of Law had 1.33 vacant positions. Variance due to timing of filling vacant positions and salary adjustments. One position is split funded.
Purchased / Contracted Services Explanation	Variance due to outside counsel and litigation expenses less than anticipated.
Supplies Explanation	Variance due to supplies less than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Projected to spend within budget. This line includes business meetings and Commissioner contingency expenses.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

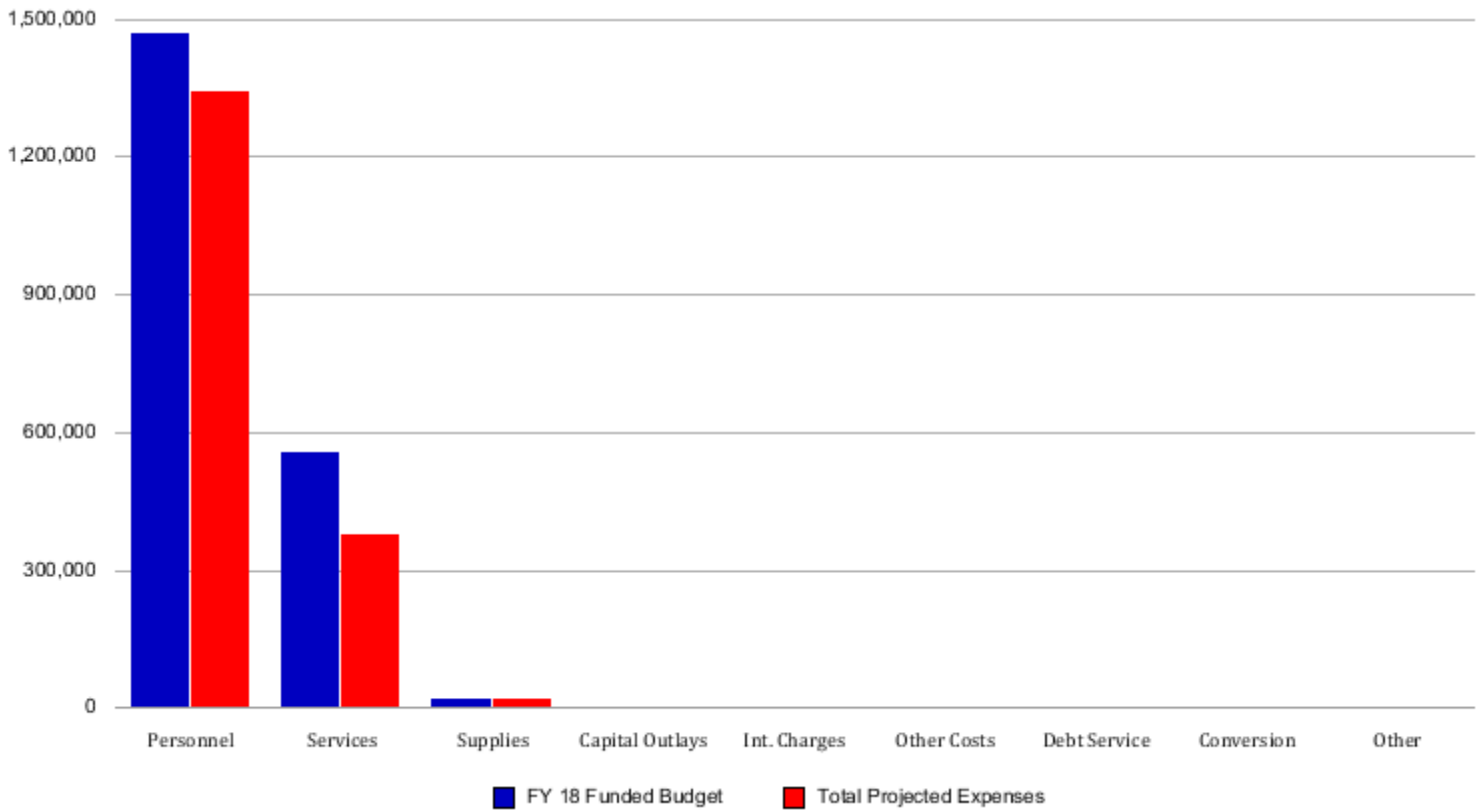
Airport Revenue Fund - Department Of Finance



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$369,394	\$166,482	\$180,397	\$346,879	\$22,515	6.10%
Purchased / Contracted Services	\$114,112	\$52,053	\$59,980	\$112,033	\$2,079	1.82%
Supplies	\$2,961	\$2,680	\$281	\$2,961	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$72,917	\$0	\$50,000	\$50,000	\$22,917	31.43%
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	\$559,384	\$221,215	\$290,658	\$511,873	\$47,511	8.49%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Finance had no vacant positions. Variance due to extra help less than anticipated.
Purchased / Contracted Services Explanation	Variance due to investment and legal services less than anticipated.
Supplies Explanation	Projected to spend within budget.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Variance due to bank charges less than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

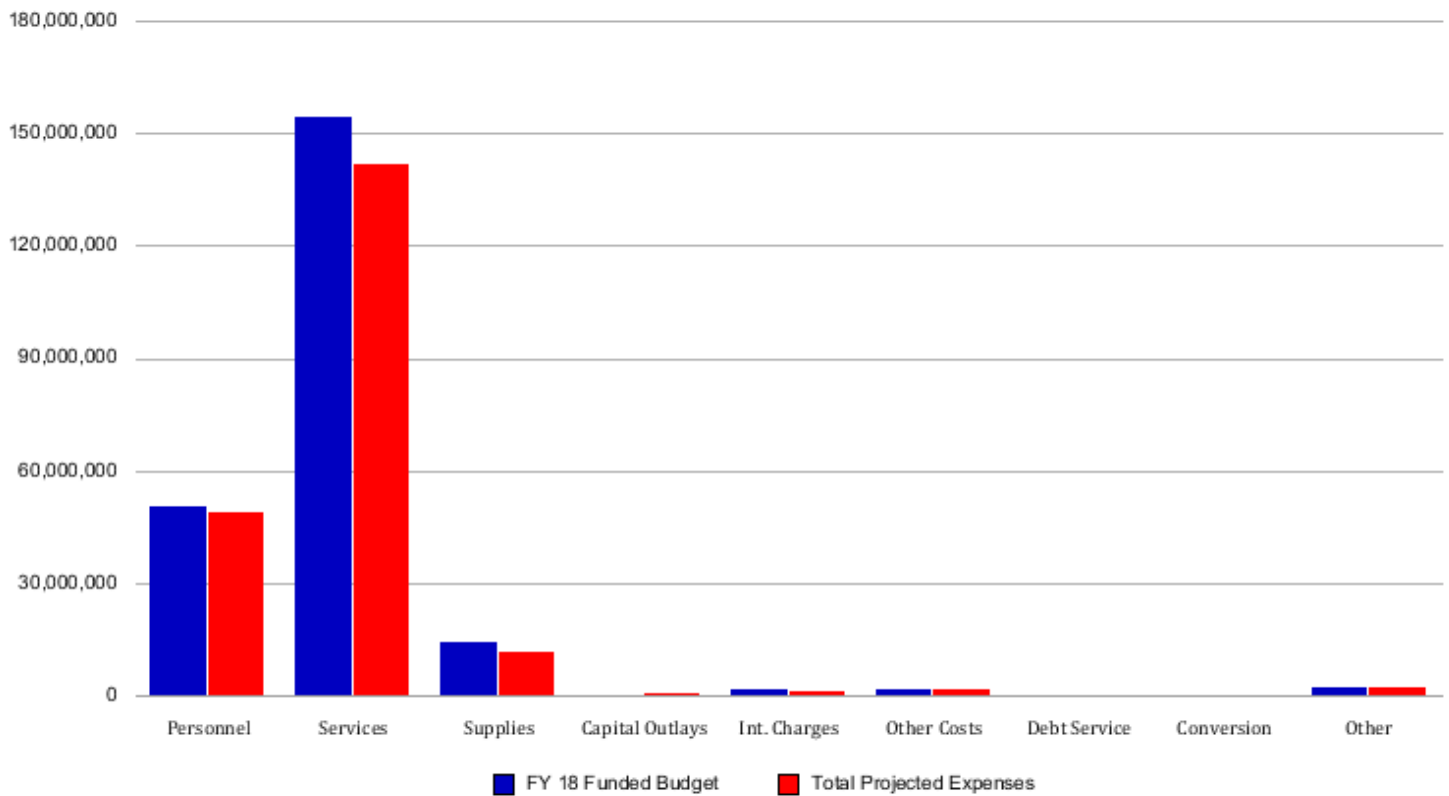
Airport Revenue Fund - Department Of Procurement



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$1,470,463	\$609,084	\$737,452	\$1,346,536	\$123,927	8.43%
Purchased / Contracted Services	\$560,363	\$1,739	\$377,316	\$379,055	\$181,308	32.36%
Supplies	\$22,895	\$5,018	\$16,348	\$21,365	\$1,530	6.68%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$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	\$2,053,721	\$615,841	\$1,131,115	\$1,746,956	\$306,765	14.94%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Procurement had four partially funded vacant positions.
Purchased / Contracted Services Explanation	Variance due to department renovations less than anticipated.
Supplies Explanation	Variance due to supplies less than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

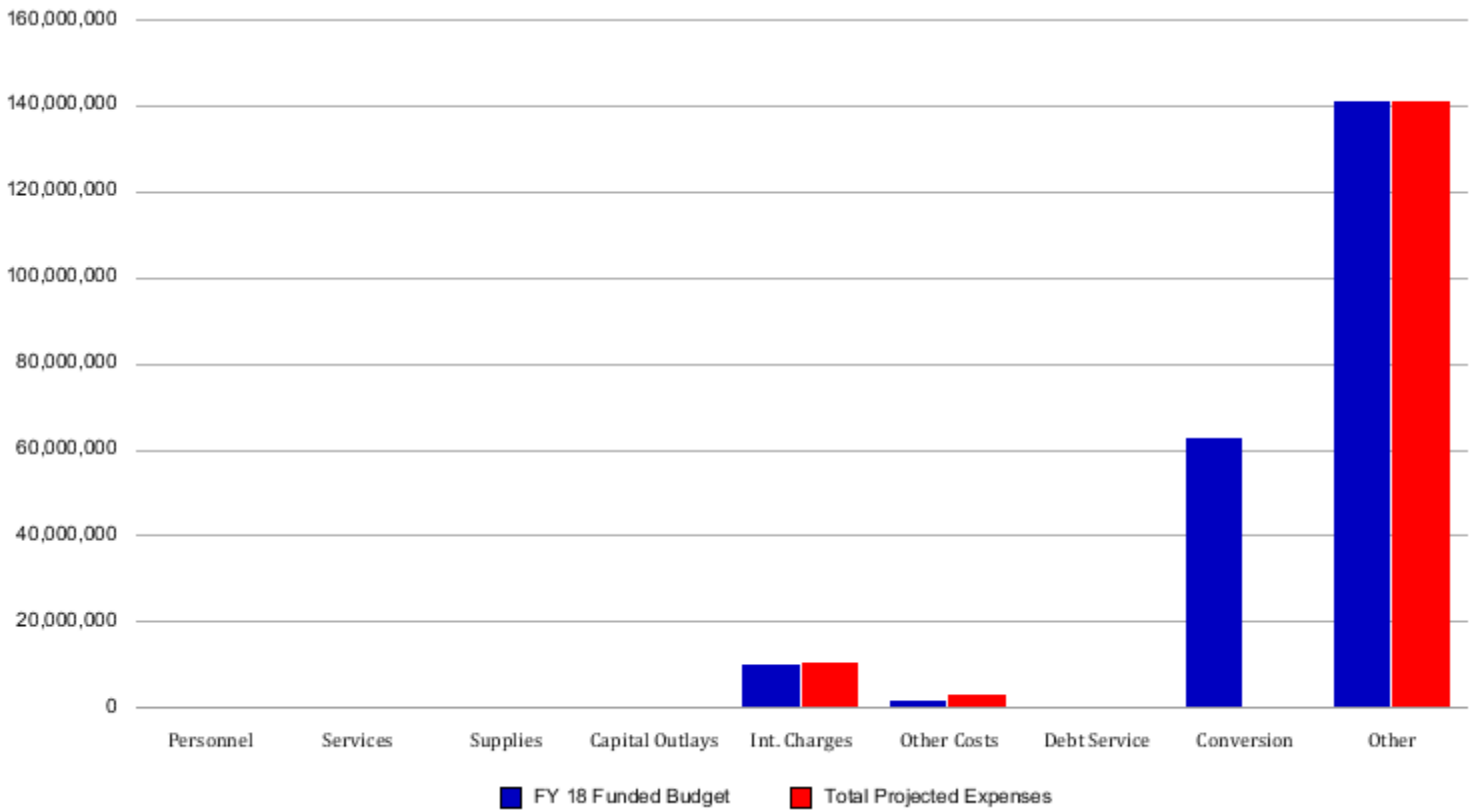
Airport Revenue Fund - Department Of Aviation



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$51,108,686	\$24,045,513	\$25,371,665	\$49,417,178	\$1,691,508	3.31%
Purchased / Contracted Services	\$154,408,449	\$61,411,801	\$80,656,535	\$142,068,336	\$12,340,113	7.99%
Supplies	\$14,893,554	\$5,264,265	\$7,032,716	\$12,296,981	\$2,596,573	17.43%
Capital Outlays	\$900,161	\$256,441	\$773,888	\$1,030,329	(\$130,168)	(14.46%)
Interfund / Interdepartmental Charges	\$2,364,722	\$775,432	\$1,195,710	\$1,971,142	\$393,580	16.64%
Other Costs	\$2,232,227	\$1,047,021	\$1,185,206	\$2,232,227	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$2,560,000	\$2,560,000	\$0	\$2,560,000	\$0	0.00%
Expenses	\$228,467,799	\$95,360,472	\$116,215,720	\$211,576,192	\$16,891,607	7.39%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Aviation had 107 vacant positions.
Purchased / Contracted Services Explanation	Variance due to Skytrain, AGTS, Gate Guard, On-Call IT/ Engineering contracts, Security Maintenance, Fuel Farm & Customer Service Contracts slow to materialize due to open purchase orders, late starting dates and contract negotiations.
Supplies Explanation	Variance due to expenses materializing slower than anticipated.
Capital Outlays Explanation	Variance due to AIM project costs more than anticipated.
Interfund / Interdepartmental Charges Explanation	Variance due to motor fuel and equipment charges less than anticipated.
Other Costs Explanation	Projected to spend within budget. This line includes property tax payments and Georgia Forestry maintenance contract.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	Projected to spend within budget. This line includes the Oracle Upgrade project.

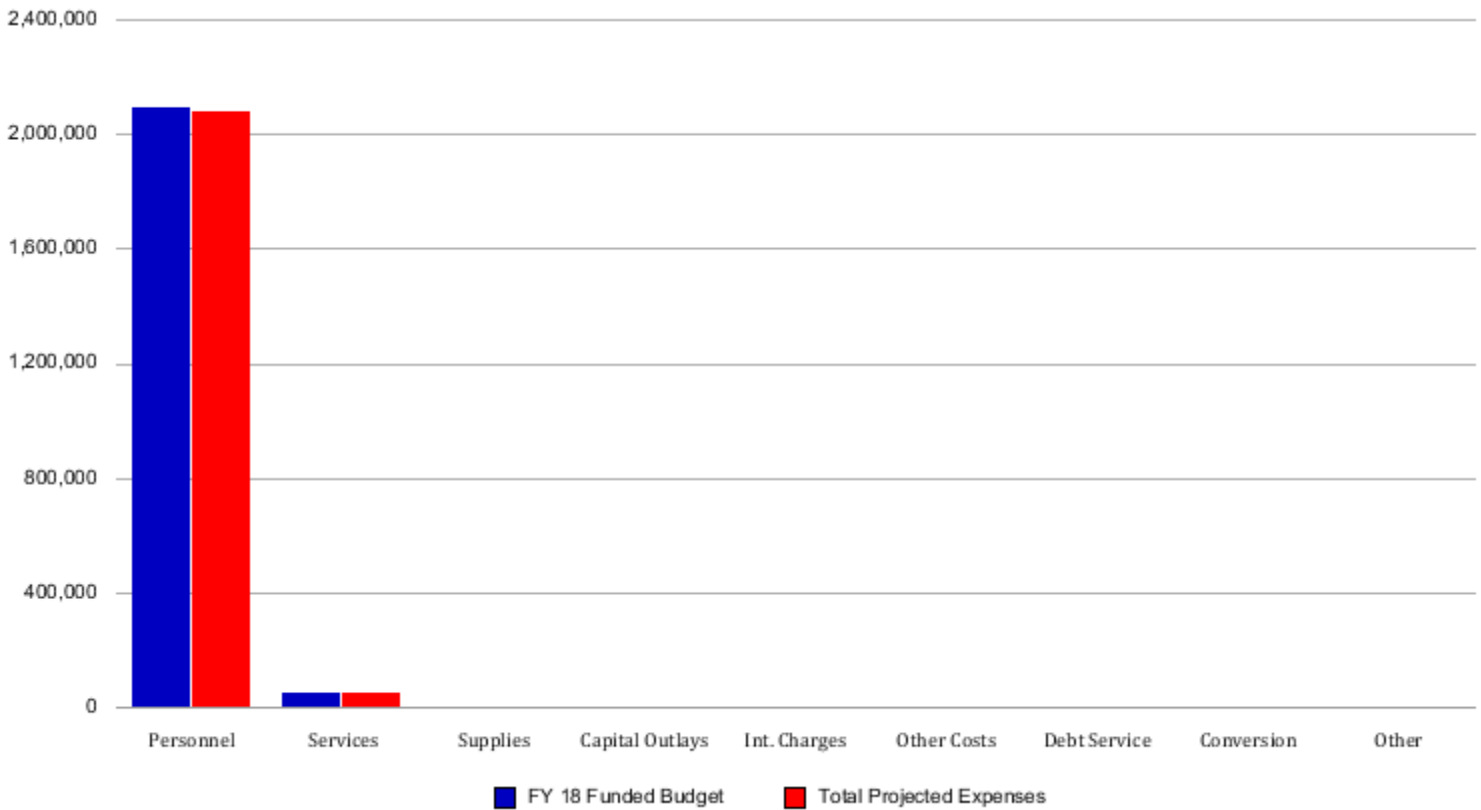
Airport Revenue Fund - Non-Departmental



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$9,261,583	(\$9,261,583)	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$10,339,500	\$5,594,427	\$5,461,316	\$11,055,744	(\$716,244)	(6.93%)
Other Costs	\$2,197,254	\$2,183,063	\$1,185,195	\$3,368,258	(\$1,171,004)	(53.29%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$63,012,717	\$0	\$203,581	\$203,581	\$62,809,137	99.68%
Other Financing Uses	\$141,095,006	\$58,722,816	\$82,372,190	\$141,095,006	\$0	0.00%
Expenses	\$216,644,477	\$75,761,890	\$79,960,699	\$155,722,589	\$60,921,888	28.12%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	N/A
Purchased / Contracted Services Explanation	Variance due to standing accrual to be reversed in the 3rd Quarter.
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	Variance due to monthly indirect cost allocations more than anticipated.
Other Costs Explanation	Variance due to health care cost for retirees more than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	Variance due to budgeted reserves that will be utilized as needed.
Other Financing Uses Explanation	Projected to spend within budget. This line item represents Airport Sinking Fund monthly anticipation.

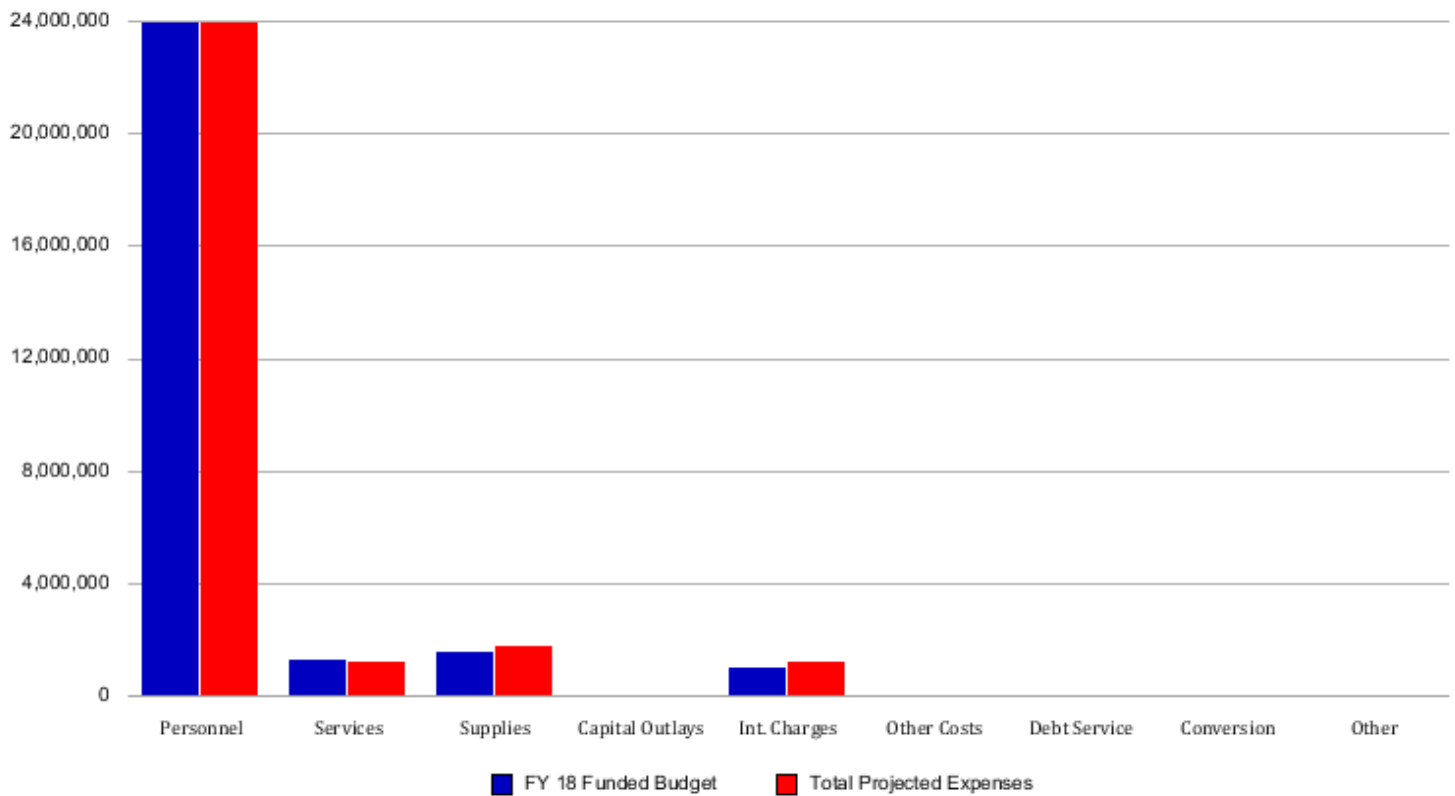
Airport Revenue Fund - Department Of Human Resources



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$2,094,472	\$1,050,247	\$1,033,329	\$2,083,576	\$10,896	0.52%
Purchased / Contracted Services	\$56,007	\$7,317	\$48,677	\$55,994	\$13	0.02%
Supplies	\$412	\$0	\$386	\$386	\$26	6.31%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$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	\$2,150,891	\$1,057,564	\$1,082,393	\$2,139,956	\$10,935	0.51%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Human Resources had six vacant positions, of which two are split funded. Variance due to extra help less than anticipated.
Purchased / Contracted Services Explanation	Projected to spend within budget. This line includes contracted services for Background Checks, Court Reporting Services, Pre-Employment Physical, and Drug Screenings.
Supplies Explanation	Projected to spend within budget. This line includes miscellaneous office supplies.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

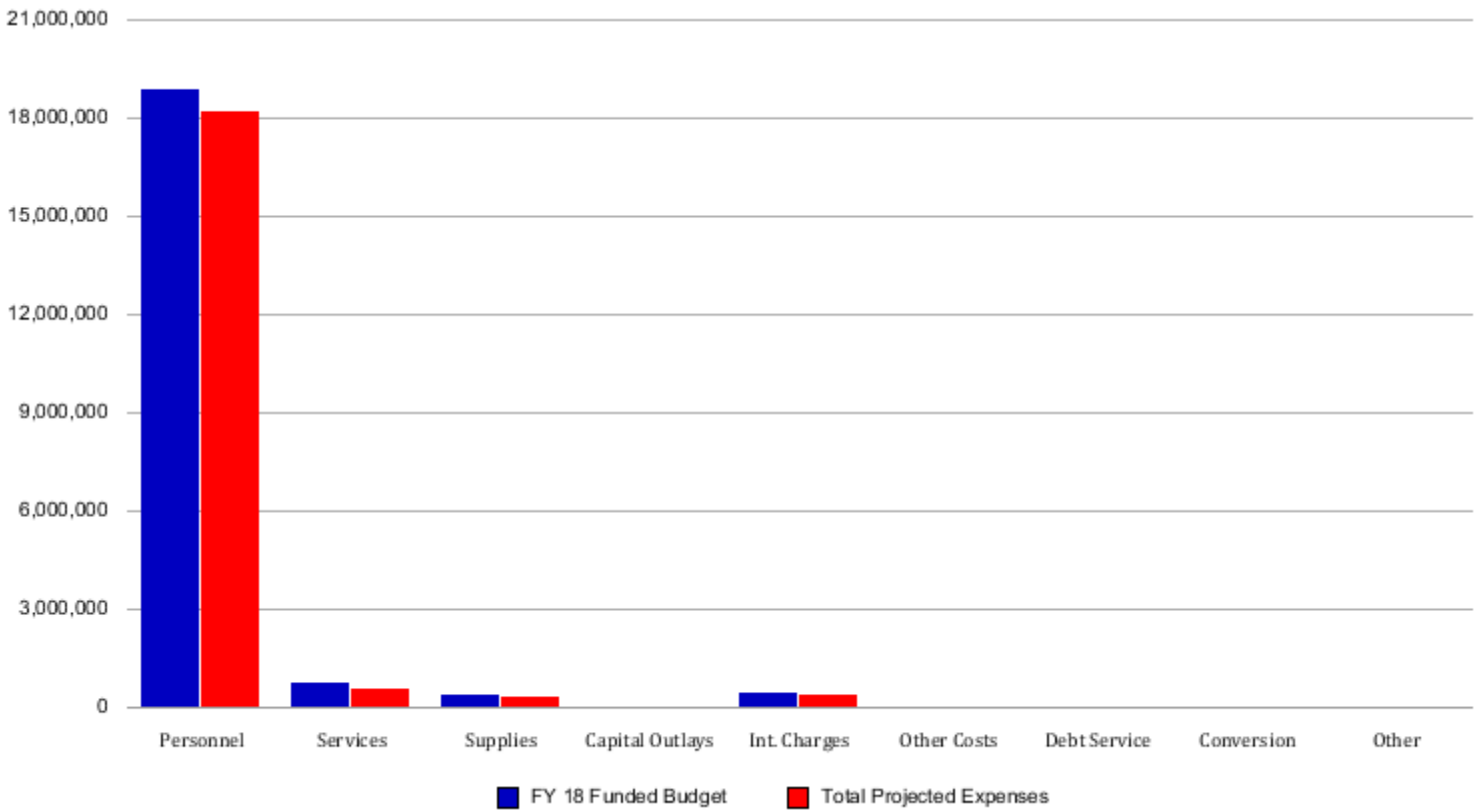
Airport Revenue Fund - Department Of Fire Services



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$23,937,433	\$11,690,525	\$12,250,316	\$23,940,842	(\$3,409)	(0.01%)
Purchased / Contracted Services	\$1,323,824	\$201,609	\$1,048,142	\$1,249,751	\$74,073	5.60%
Supplies	\$1,658,384	\$483,553	\$1,322,766	\$1,806,319	(\$147,935)	(8.92%)
Capital Outlays	\$0	(\$11,600)	\$11,600	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$1,057,715	\$407,697	\$843,453	\$1,251,150	(\$193,435)	(18.29%)
Other Costs	\$23,500	\$6,453	\$19,188	\$25,642	(\$2,142)	(9.11%)
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	\$28,000,856	\$12,778,237	\$15,495,467	\$28,273,704	(\$272,848)	(0.97%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Fire Services - Aviation had 43 Sworn fully funded and three Civilian partially funded vacant positions; offset by overtime more than anticipated.
Purchased / Contracted Services Explanation	Variance due to reconfiguration of workstation for new and existing employees and hazmat physicals; offset by Consulting and Contracted services less than anticipated.
Supplies Explanation	Variance due to supplies and desk chairs for new employees, and utilities more than anticipated.
Capital Outlays Explanation	Variance due to an equipment coding error to be corrected in the 3rd Quarter.
Interfund / Interdepartmental Charges Explanation	Variance due to to motor fuel/repairs more than anticipated.
Other Costs Explanation	Variance due to DOA power outage.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

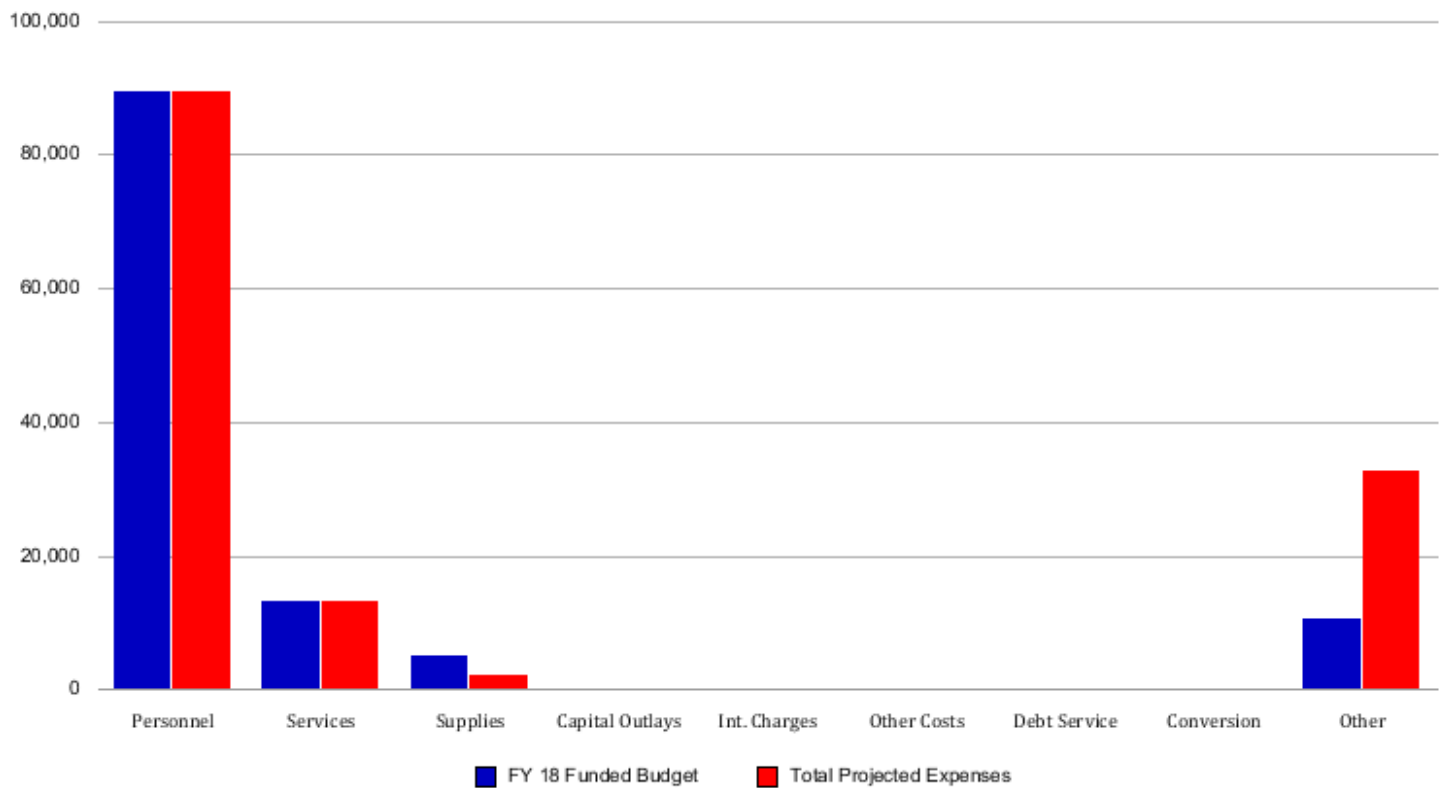
Airport Revenue Fund - Department Of Police Services



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$18,896,294	\$8,778,948	\$9,429,312	\$18,208,260	\$688,034	3.64%
Purchased / Contracted Services	\$826,849	\$9,046	\$615,216	\$624,262	\$202,587	24.50%
Supplies	\$435,101	\$61,339	\$337,167	\$398,506	\$36,595	8.41%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$511,631	\$199,092	\$238,485	\$437,576	\$74,055	14.47%
Other Costs	\$3,500	\$2,267	\$3,500	\$5,767	(\$2,267)	(64.78%)
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%
Expenses	\$20,673,375	\$9,050,692	\$10,623,680	\$19,674,371	\$999,004	4.83%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Atlanta Police Department had four civilian and 52 sworn vacant positions. Variance due to vacancies offset by overtime more than anticipated.
Purchased / Contracted Services Explanation	Variance due to purchased/contracted services less than anticipated. Expenses include Vet Services for K9 unit, Direct TV services and travel expenses.
Supplies Explanation	Variance due to supplies less than anticipated. Expenses include K9 and other basic supplies.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	Variance due to motor fuel and maintenance repairs less than anticipated.
Other Costs Explanation	Variance due to business meeting expense more than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

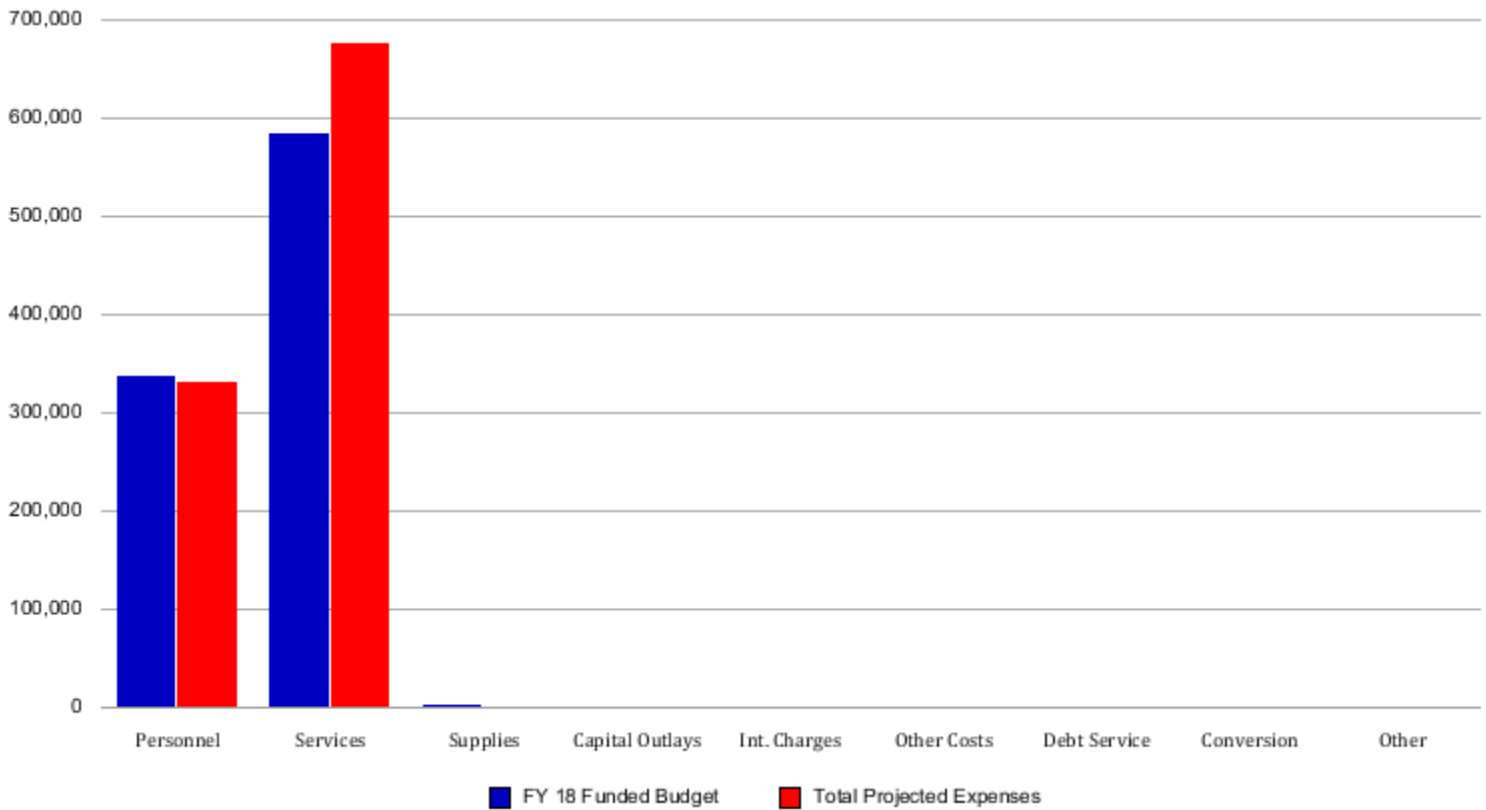
Airport Revenue Fund - Department Of Ethics



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$89,655	\$37,124	\$52,429	\$89,553	\$102	0.11%
Purchased / Contracted Services	\$13,350	\$2,506	\$10,844	\$13,350	\$0	0.00%
Supplies	\$5,305	(\$3,077)	\$5,600	\$2,523	\$2,782	52.45%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$300	\$53	\$247	\$300	\$1	0.17%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$10,980	\$32,940	\$0	\$32,940	(\$21,960)	(200.00%)
Expenses	\$119,590	\$69,545	\$69,119	\$138,665	(\$19,075)	(15.95%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Ethics Office had one vacant position. This position is split funded.
Purchased / Contracted Services Explanation	Projected to spend within budget. This line includes contracts for Ethics Games (training tool) and the Network (Ethics Hotline).
Supplies Explanation	Variance due to FY2017 accounting accruals. This line includes general office supplies.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Projected to spend within budget. This line includes the Commissioner contingency expense.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	Variance due to prior year actuals coded to the FY18 Airport Revenue Fund budget. Funding utilized for the design and implementation of the new Electronic Filing System (E-File 3.0).

Airport Revenue Fund - Department Of Audit



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$337,657	\$164,192	\$168,828	\$333,020	\$4,637	1.37%
Purchased / Contracted Services	\$585,780	\$485,252	\$190,244	\$675,496	(\$89,716)	(15.32%)
Supplies	\$4,143	\$1,871	\$1,701	\$3,571	\$572	13.80%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$800	\$198	\$602	\$800	\$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	\$928,380	\$651,513	\$361,375	\$1,012,888	(\$84,508)	(9.10%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the City Auditor's Office had no vacant positions. Variance due to timing of filling vacant positions.
Purchased / Contracted Services Explanation	Variance due to amount for FY16 financial audit carried over from last fiscal year. This line includes financial audits and contracted special audits.
Supplies Explanation	Projected to spend within budget. This line includes the purchase of office furniture, computers, and office supplies.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Projected to spend within budget. This line includes audit committee meeting expenses.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

Building Permits Fund BUDGET VARIANCE ANALYSIS AND PROJECTION



Account	FY16 Actual Y-T-D(Dec)	FY17 Actual Y-T-D(Dec)	FY18 Funded Budget	FY18 Actual Y-T-D(Dec)	FY18 Projected	Variance (\$)	Variance (%)
Revenues	\$13,737,652	\$0	\$0	\$0	\$0	\$0	\$0.00%
Expenses	\$7,672,775	\$3,338,153	\$0	\$0	\$0	\$0	\$0.00%
Surplus (Deficit)	\$6,064,878	(\$3,338,153)	\$0	\$0	\$0	\$0	N/A

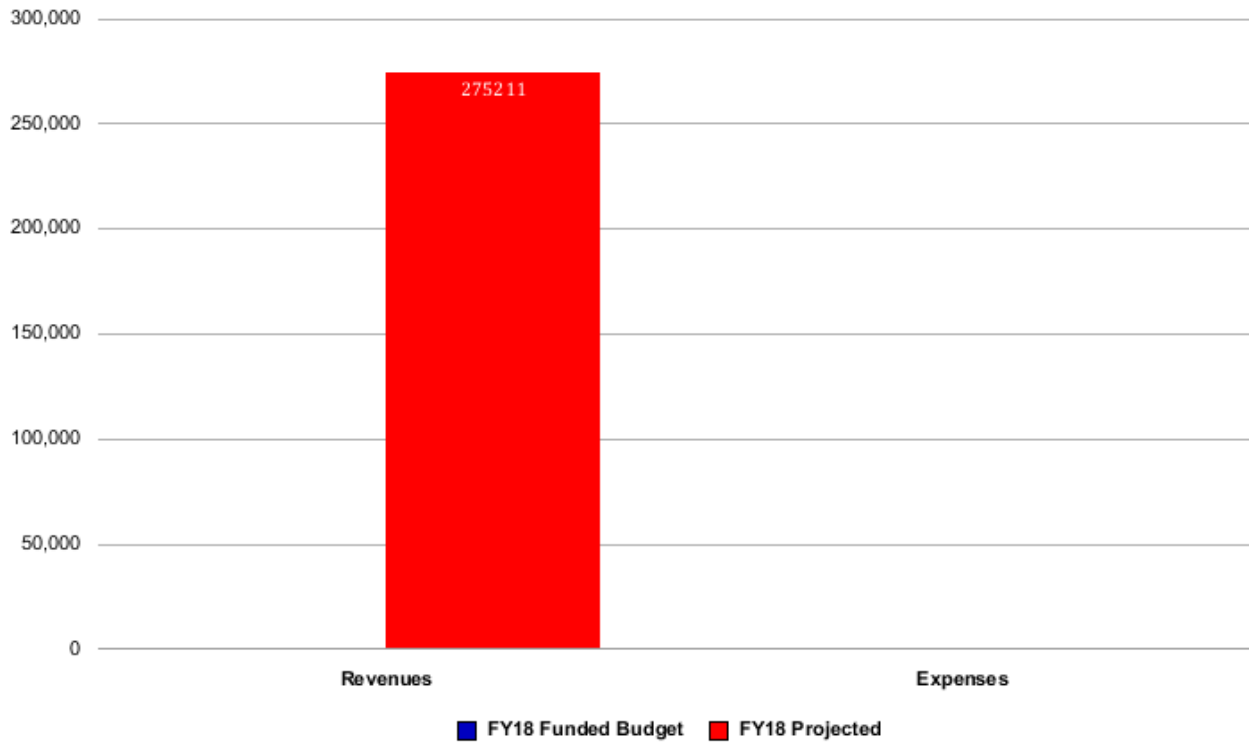
Major Revenue Variances:

In FY2017, The Building Permit Enterprise Fund Revenues transferred to General Fund per Ordinance 16-O-1422.

Major Expenditure Variances:

In FY2017, The Building Permit Enterprise Fund Expenses reflects consolidation of the Building Permit Fund back into the General Fund per Ordinance #16-O-1422.

Parks Facilities Revenue Fund BUDGET VARIANCE ANALYSIS AND PROJECTION



Account	FY16 Actual Y-T-D(Dec)	FY17 Actual Y-T-D(Dec)	FY18 Funded Budget	FY18 Actual Y-T-D(Dec)	FY18 Projected	Variance (\$)	Variance (%)
Revenues	\$15,229	\$0	\$0	\$275,211	\$275,211	\$275,211	\$0.00%
Expenses	\$72,080	\$6,863	\$0	\$6,146	\$0	\$0	\$0.00%
Surplus (Deficit)	(\$56,851)	(\$6,863)	\$0	\$269,065	\$275,211	\$275,211	N/A

Major Revenue Variances:

The Parks Facilities Revenue Fund received a transfer in the amount of \$275K from the sale of the Civic Center per Ordinance 17-O-1799 to offset the accumulated deficit.

Major Expenditure Variances:

Variance attributed to expenditures coded in error that will be reclassified by 3rd quarter. The facility is no longer in operation.

Parks Facilities Revenue Fund - Non-Departmental



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	(\$1,000)	\$1,000	\$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%
Other Costs	\$0	\$8,146	(\$8,146)	\$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	\$7,146	(\$7,146)	\$0	\$0	0.00%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	N/A
Purchased / Contracted Services Explanation	Variance due to standing accrual to be paid 3rd quarter.
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Variance due to life and health (OPEB) cost coded in error.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

Civic Center Revenue Fund BUDGET VARIANCE ANALYSIS AND PROJECTION



Account	FY16 Actual Y-T-D(Dec)	FY17 Actual Y-T-D(Dec)	FY18 Funded Budget	FY18 Actual Y-T-D(Dec)	FY18 Projected	Variance (\$)	Variance (%)
Revenues	\$370,392	\$129,746	\$20,339,319	\$24,710,122	\$25,076,509	\$4,737,190	\$23.29%
Expenses	\$617,641	\$749,101	\$20,339,319	\$20,008,677	\$20,825,812	(\$486,493)	(\$2.39%)
Surplus (Deficit)	(\$247,249)	(\$619,355)	\$0	\$4,701,445	\$4,250,698	\$4,250,698	N/A

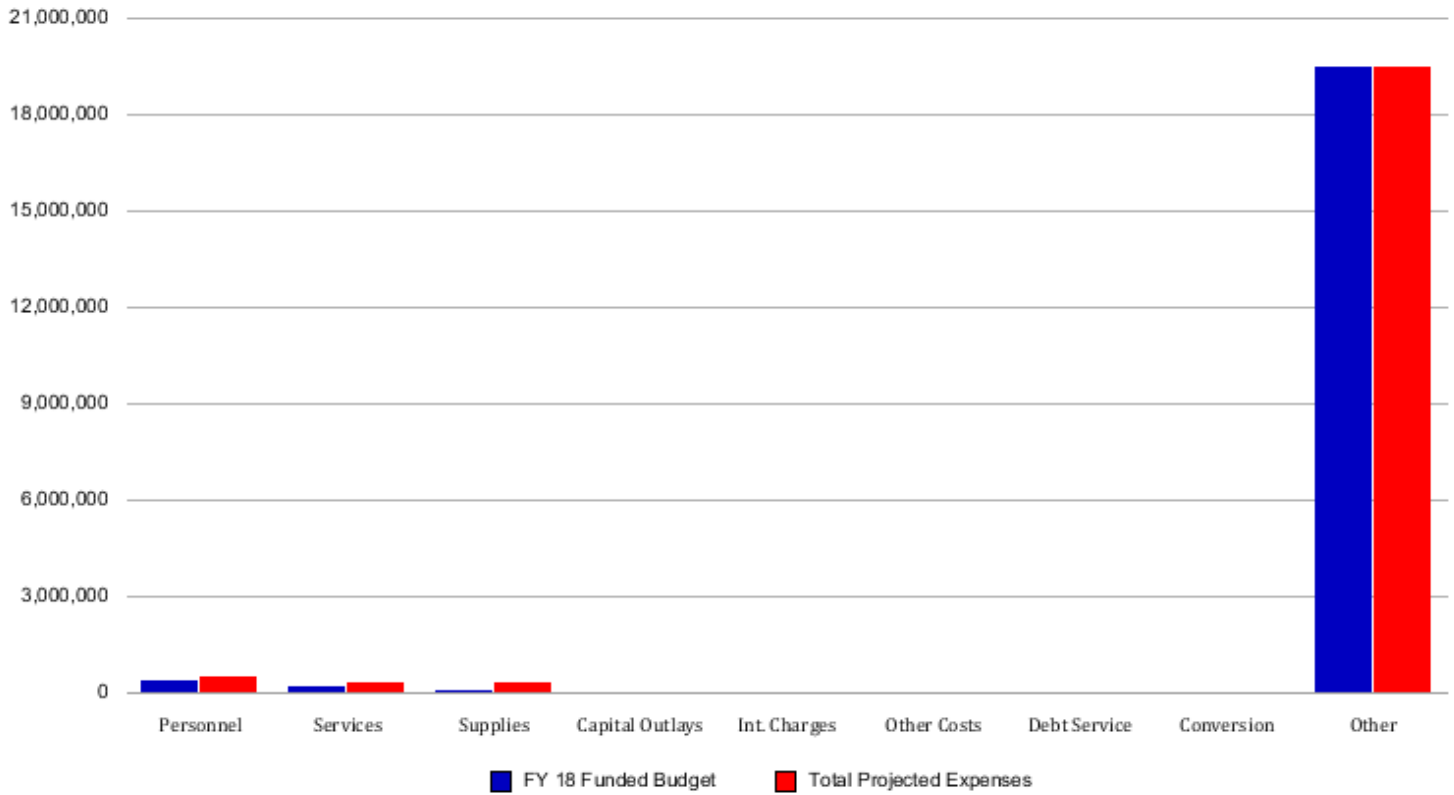
Major Revenue Variances:

The Civic Center was sold in Fiscal Year 2018 with net proceeds of \$24.4MM and \$255K from rent and royalties.

Major Expenditure Variances:

Variance attributed to transactions associated with the operations of the Civic Center before the sale of venue.

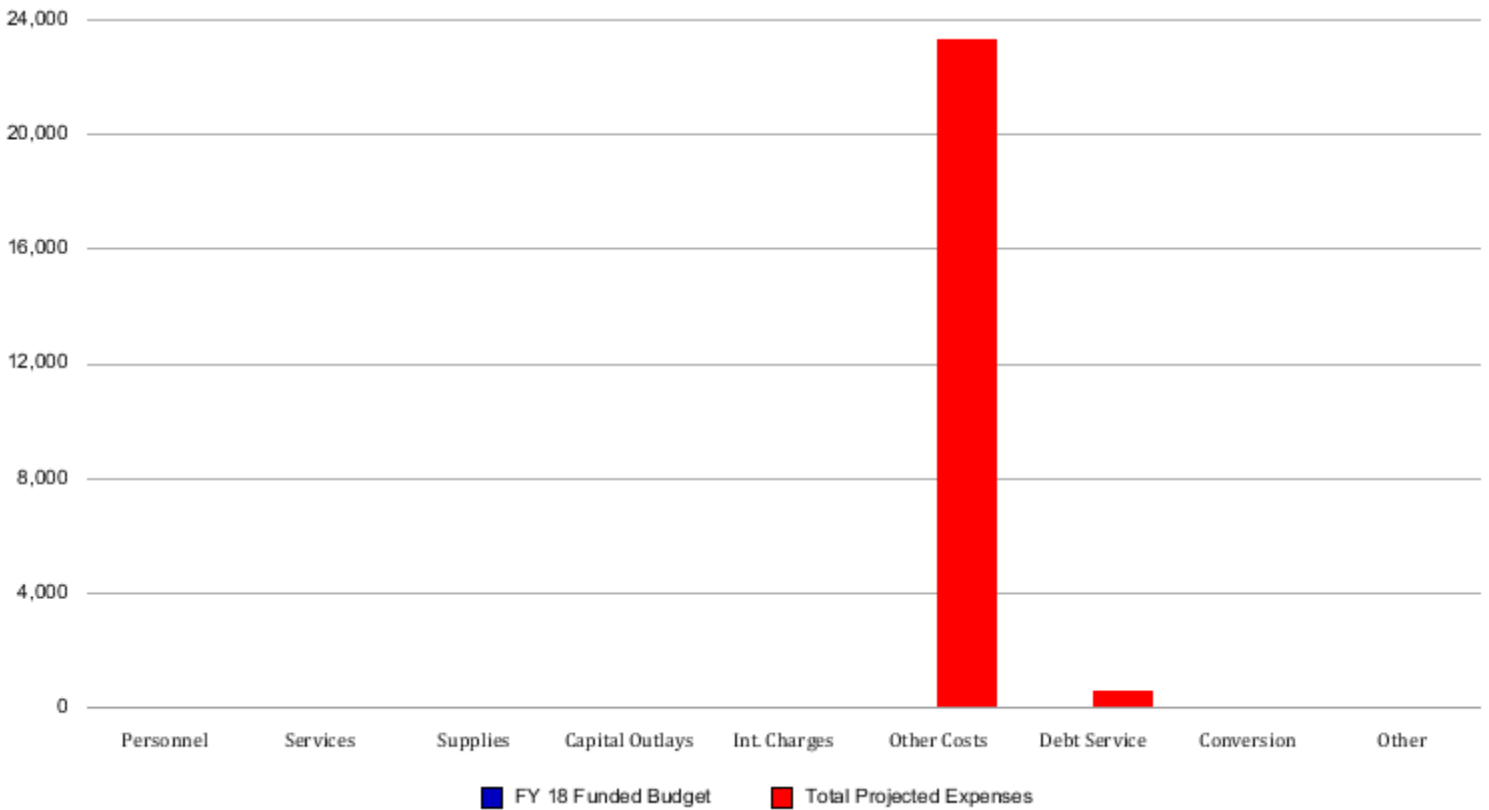
Civic Center Revenue Fund - Dept Of Parks & Recreation



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$451,857	\$174,407	\$385,142	\$559,549	(\$107,692)	(23.83%)
Purchased / Contracted Services	\$276,134	\$124,431	\$236,720	\$361,151	(\$85,017)	(30.79%)
Supplies	\$132,722	\$209,191	\$193,272	\$402,463	(\$269,741)	(203.24%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$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	\$19,478,606	\$19,478,606	\$0	\$19,478,606	\$0	0.00%
Expenses	\$20,339,319	\$19,986,635	\$815,134	\$20,801,769	(\$462,450)	(2.27%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Civic Center had three partially funded vacant positions. Variance due to extra help and overtime more than anticipated.
Purchased / Contracted Services Explanation	Variance due to operations before the sale of venue.
Supplies Explanation	Variance due to operations before the sale of venue.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	Amount represents proceeds from the sale of the Civic Center applied to pay down fund deficits. Remaining proceeds transferred to the General Fund to be utilized per approved legislation.

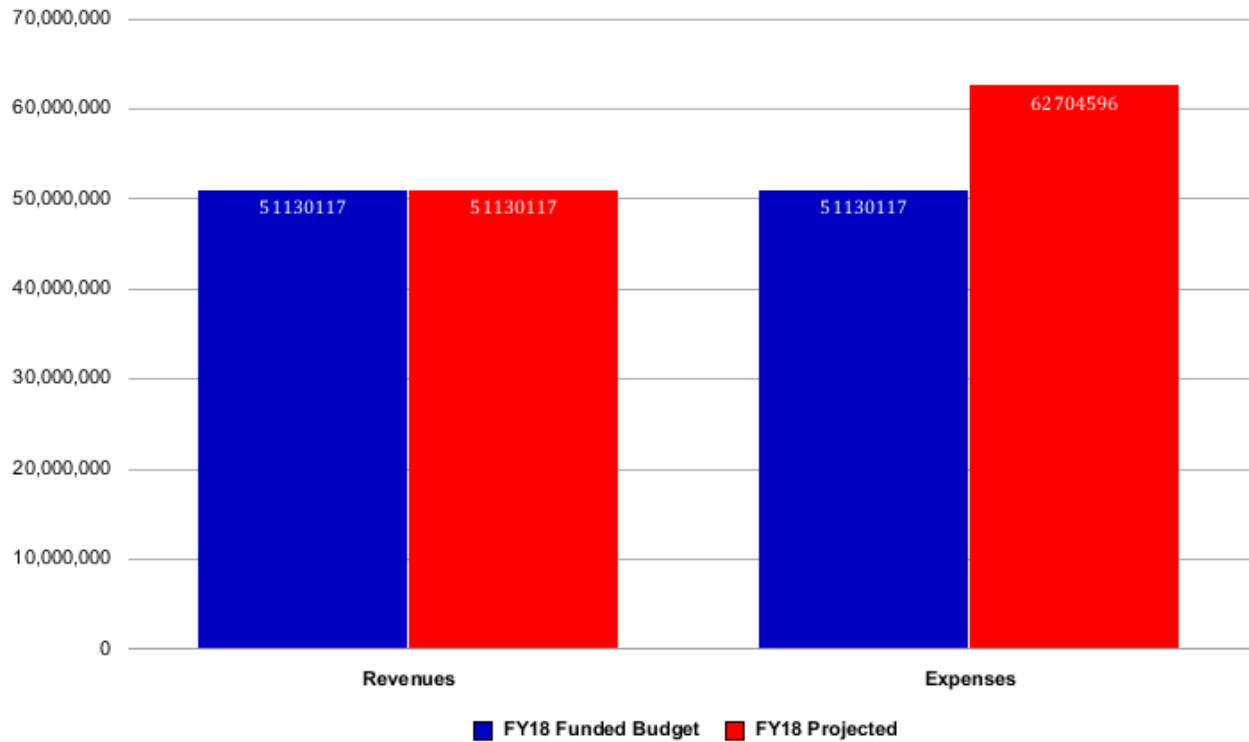
Civic Center Revenue Fund - Non-Departmental



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	(\$2,000)	\$2,000	\$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%
Other Costs	\$0	\$23,364	\$0	\$23,364	(\$23,364)	0.00%
Debt Service	\$0	\$679	\$0	\$679	(\$679)	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$0	\$22,043	\$2,000	\$24,043	(\$24,043)	0.00%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	N/A
Purchased / Contracted Services Explanation	Variance due to standing accrual to be paid by 3rd quarter.
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Variance due to life and health cost (OPEB) more than anticipated
Debt Service Explanation	Variance due to charges for allocable interest more than anticipated.
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

Solid Waste Services Revenue Fund BUDGET VARIANCE ANALYSIS AND PROJECTION



Account	FY16 Actual Y-T-D(Dec)	FY17 Actual Y-T-D(Dec)	FY18 Funded Budget	FY18 Actual Y-T-D(Dec)	FY18 Projected	Variance (\$)	Variance (%)
Revenues	\$30,585,119	\$26,852,250	\$51,130,117	\$25,438,140	\$51,130,117	\$0	\$0.00%
Expenses	\$24,206,151	\$24,431,597	\$51,130,117	\$30,910,361	\$62,704,596	(\$11,574,479)	(\$22.64%)
Surplus (Deficit)	\$6,378,968	\$2,420,653	\$0	(\$5,472,221)	(\$11,574,479)	(\$11,574,479)	N/A

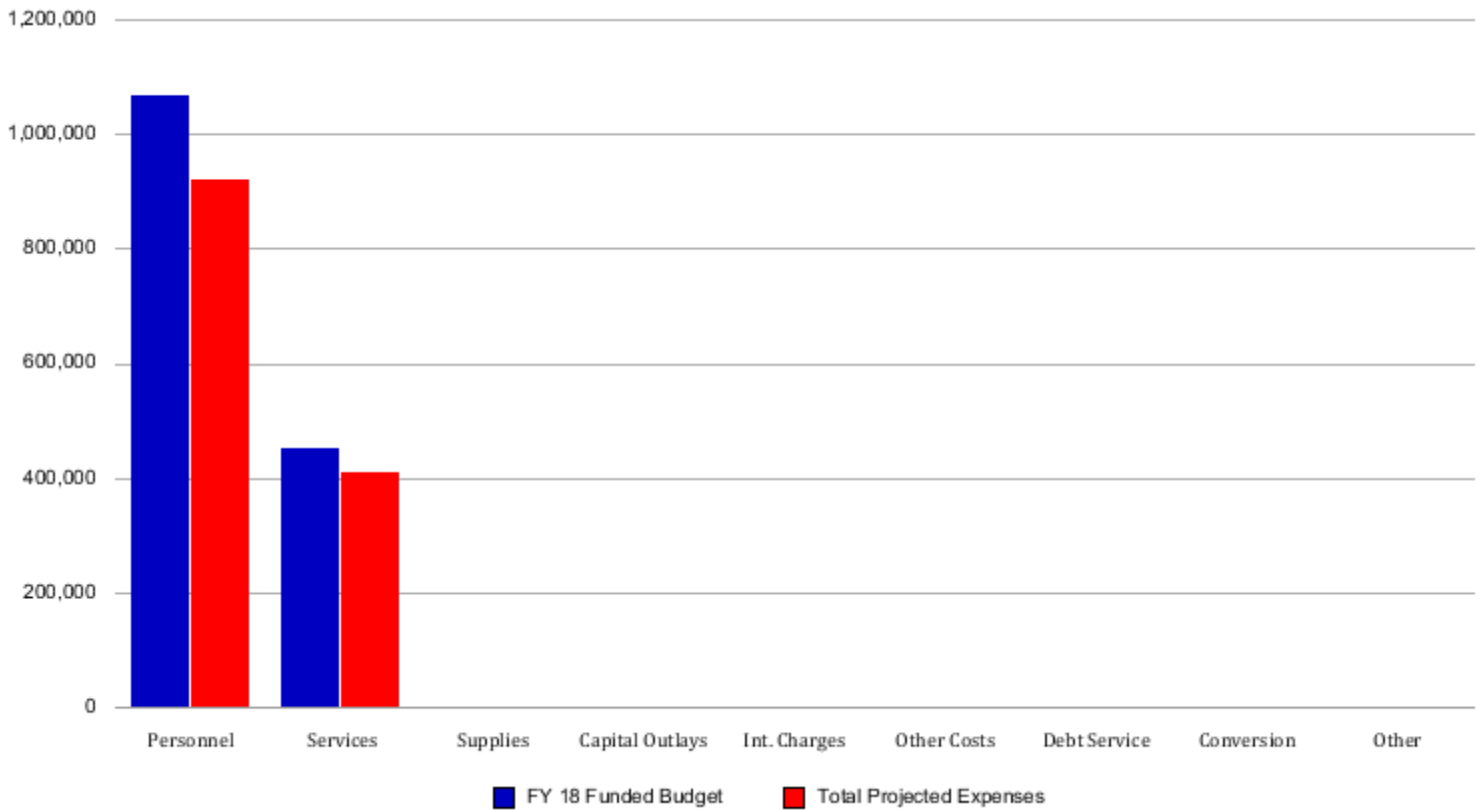
Major Revenue Variances:

As of December 31, 2017, the Department of Solid Waste Services revenues were \$25.4MM. The Department projects FY18 revenues to be on target.

Major Expenditure Variances:

Solid Waste Services is projected to be over budget due to contract services for security, yard trimming, refuse disposal services, and debris removal and Indirect Cost Allocations more than anticipated.

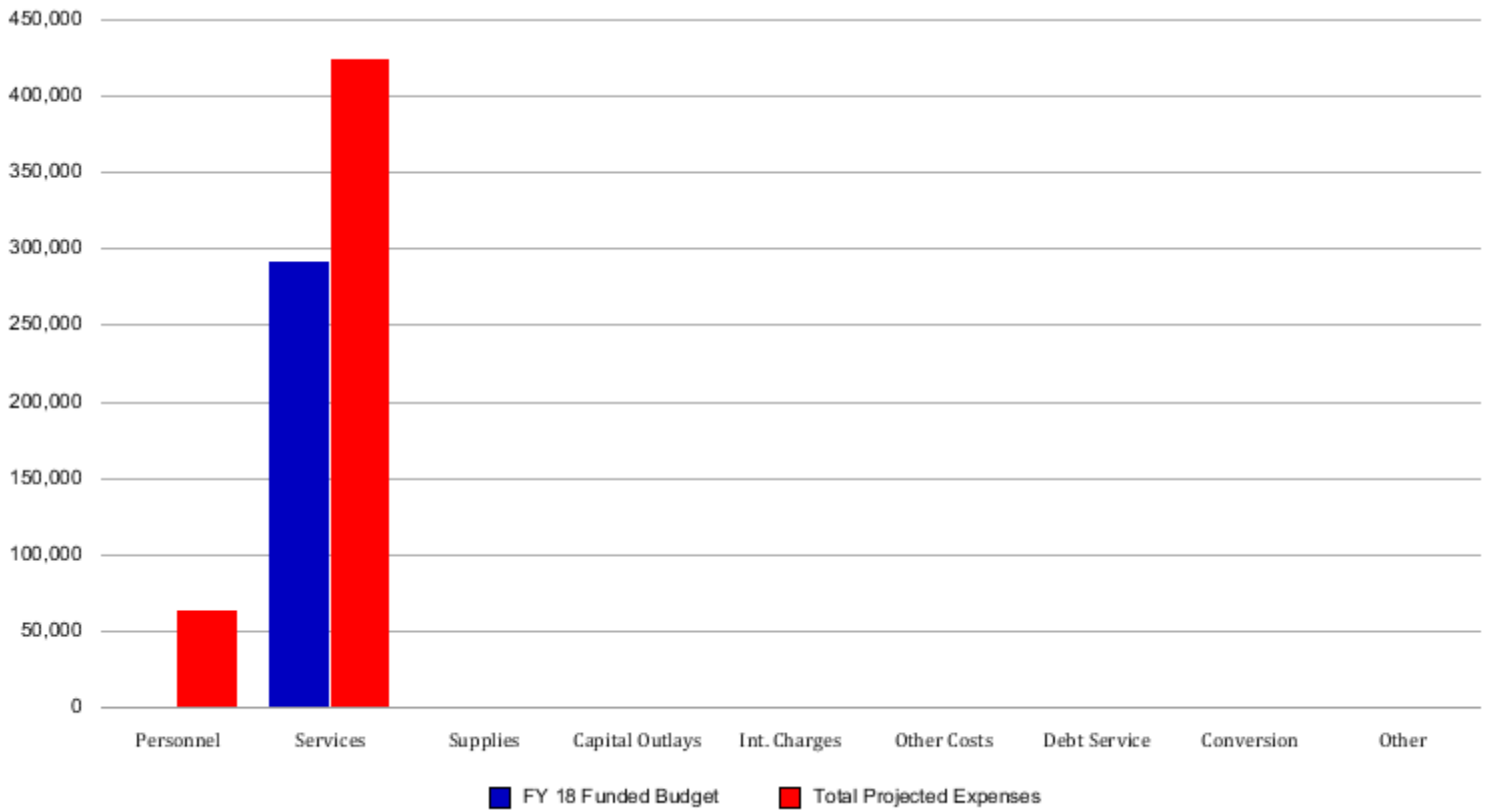
Solid Waste Services Revenue Fund - Executive Offices



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$1,068,631	\$542,833	\$380,570	\$923,402	\$145,229	13.59%
Purchased / Contracted Services	\$455,742	\$118,958	\$292,595	\$411,553	\$44,189	9.70%
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%
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	\$1,524,373	\$661,790	\$673,165	\$1,334,955	\$189,418	12.43%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Executive Offices had seven partially funded vacant positions, of which five are split funded.
Purchased / Contracted Services Explanation	Variance due to contracted services including OPUS, Mobile App, Cisco Telephony Upgrade, Hoskins Group, and First Source Automation Tracking less than anticipated.
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

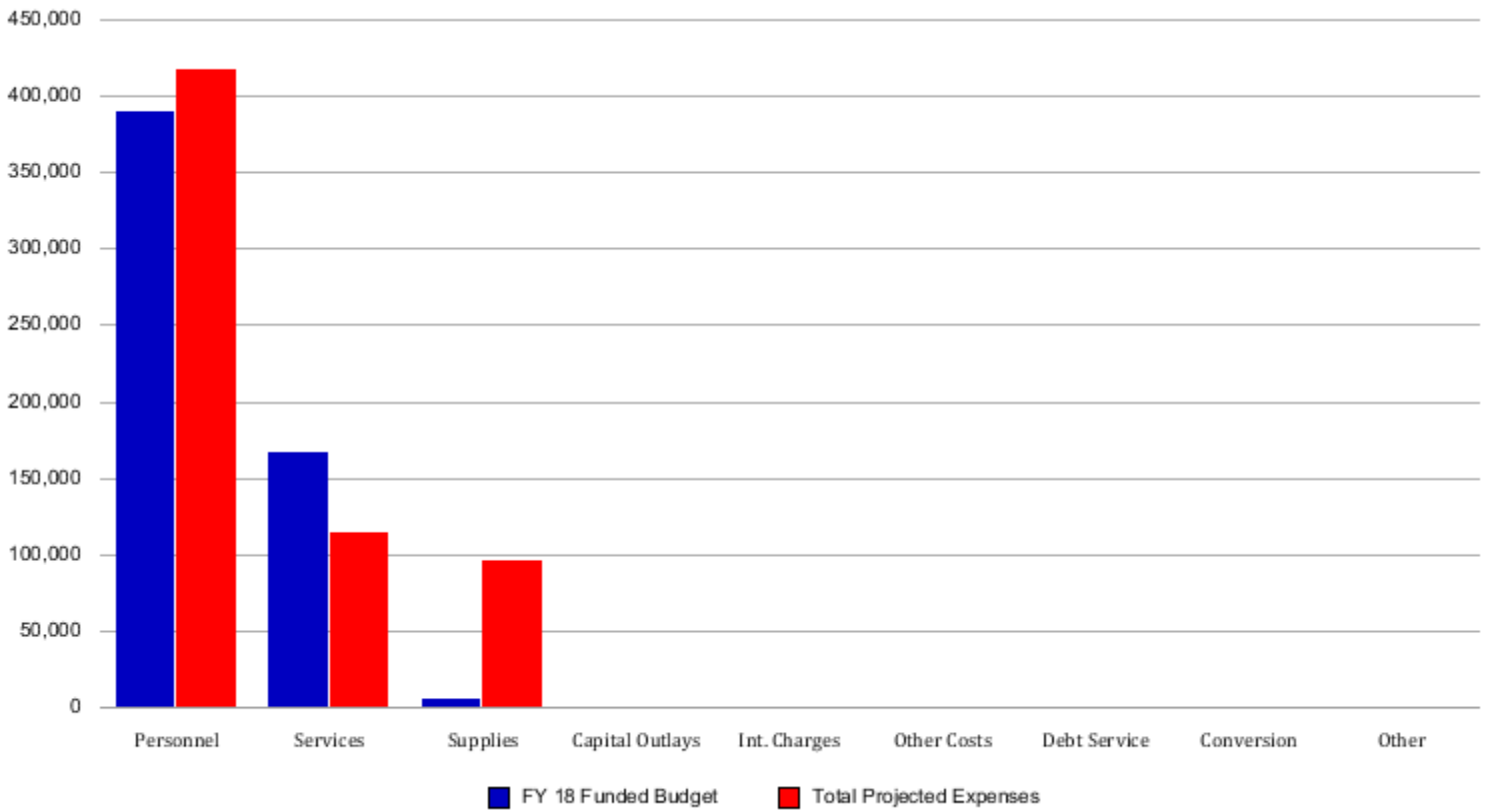
Solid Waste Services Revenue Fund - Department Of Atlanta Information Management



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$0	\$34,131	\$30,600	\$64,731	(\$64,731)	0.00%
Purchased / Contracted Services	\$291,666	\$209,005	\$215,061	\$424,066	(\$132,400)	(45.39%)
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%
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	\$291,666	\$243,136	\$245,661	\$488,797	(\$197,131)	(67.59%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	Variance due to split funding allocation to be corrected in 3rd Quarter.
Purchased / Contracted Services Explanation	Variance due to Oracle contracts more than anticipated.
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

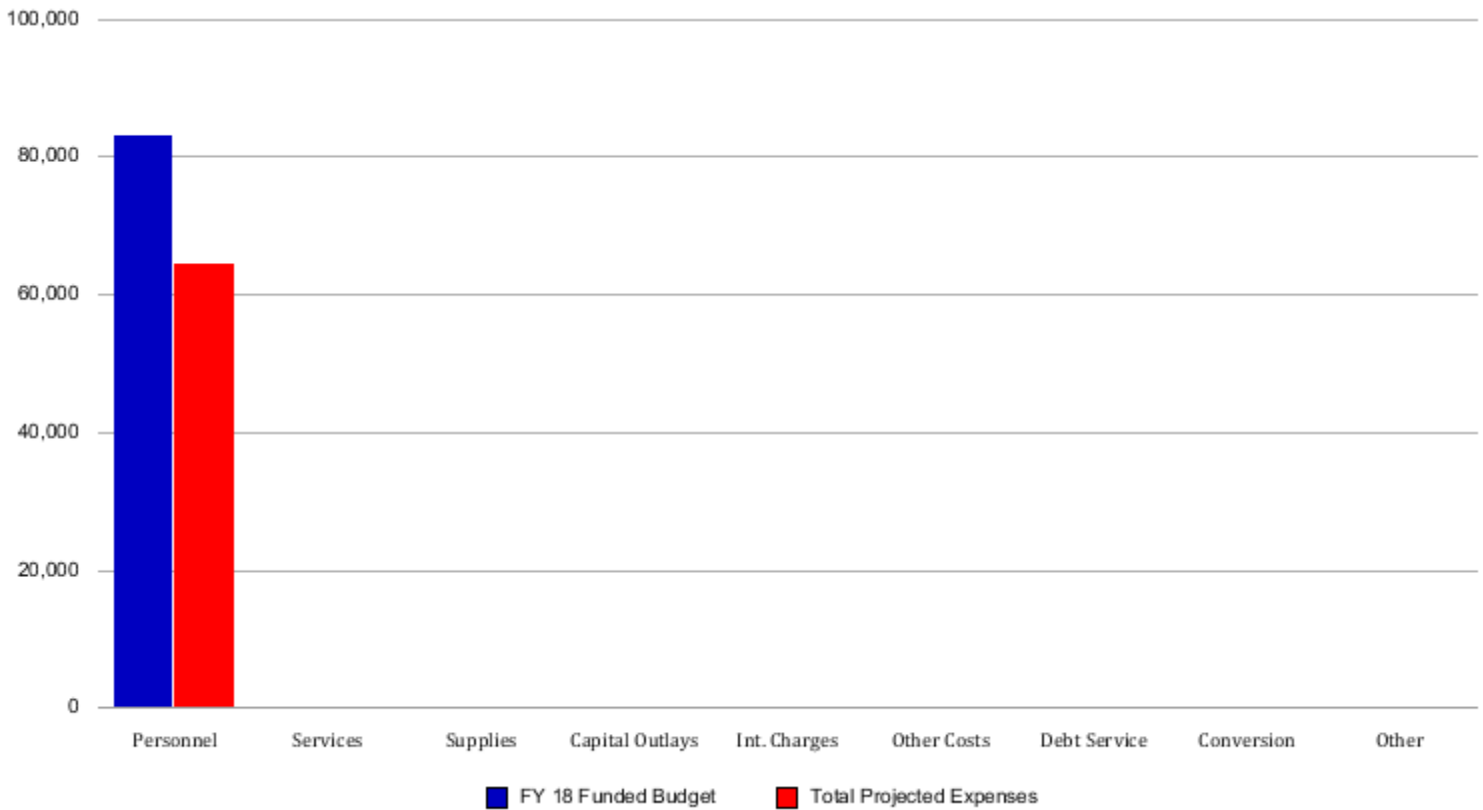
Solid Waste Services Revenue Fund - Department Of Finance



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$390,871	\$196,949	\$221,575	\$418,524	(\$27,653)	(7.07%)
Purchased / Contracted Services	\$168,158	\$2,342	\$113,263	\$115,605	\$52,553	31.25%
Supplies	\$7,278	\$28,653	\$68,026	\$96,679	(\$89,401)	(1,228.37%)
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$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	\$566,307	\$227,944	\$402,864	\$630,808	(\$64,501)	(11.39%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Finance had no vacant positions. Variance due to salary adjustments.
Purchased / Contracted Services Explanation	Variance due to Fulton County Recording Fees less than anticipated.
Supplies Explanation	Variance due to BCRS Software & Technical Support services more than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

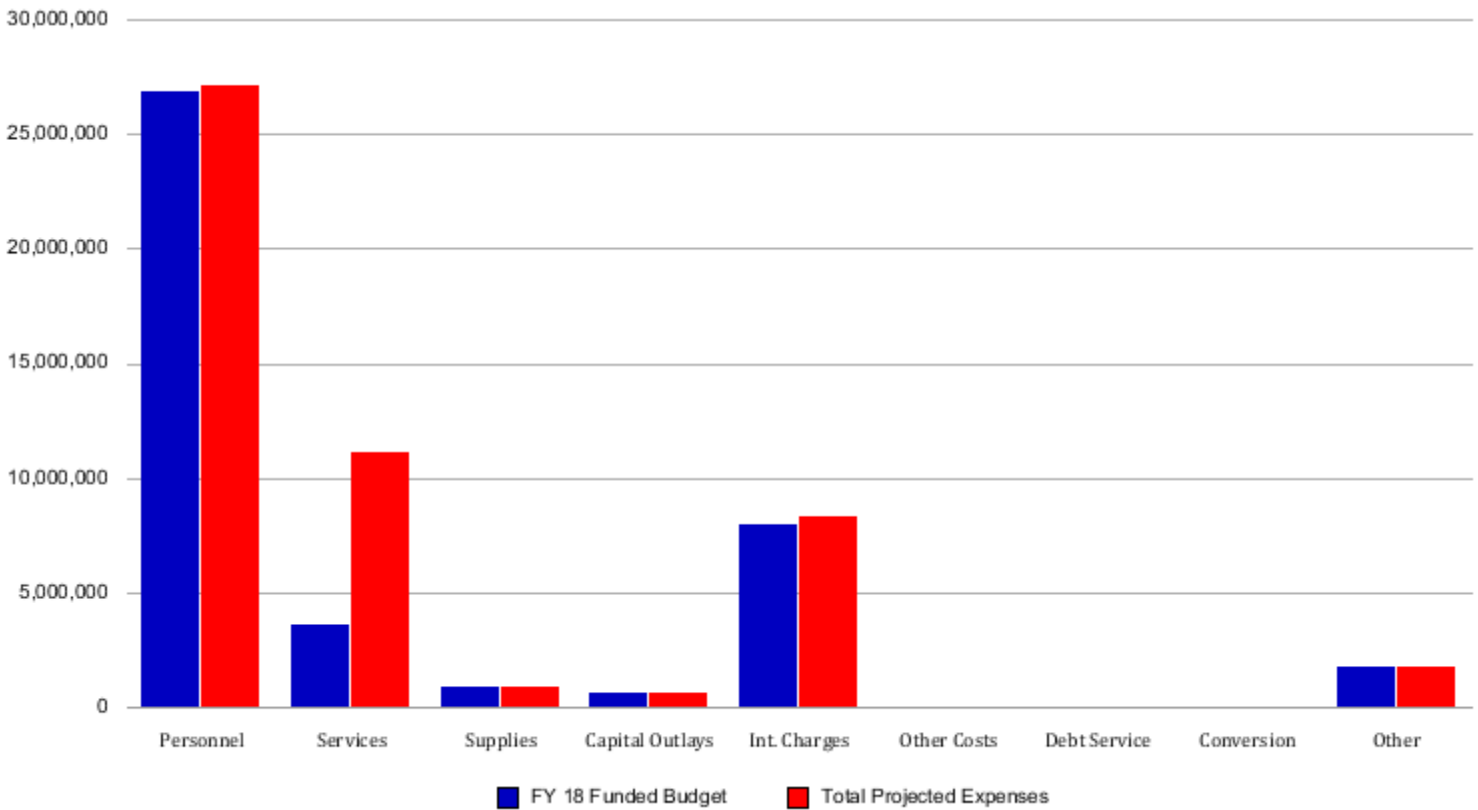
Solid Waste Services Revenue Fund - Department Of Procurement



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$83,248	\$22,697	\$42,014	\$64,712	\$18,536	22.27%
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%
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	\$83,248	\$22,697	\$42,014	\$64,712	\$18,536	22.27%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Procurement had two partially funded vacant positions.
Purchased / Contracted Services Explanation	N/A
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

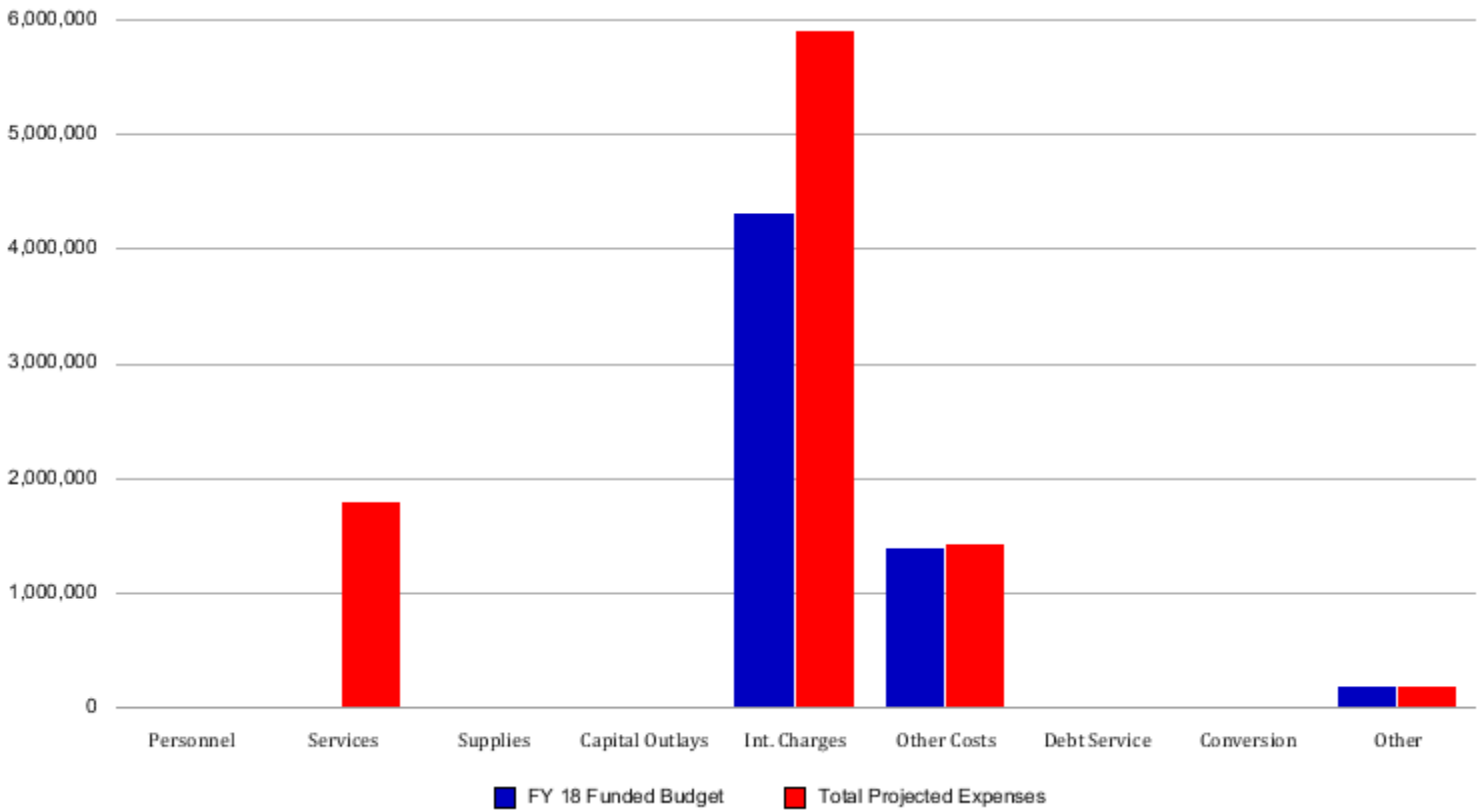
Solid Waste Services Revenue Fund - Department Of Public Works



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$26,928,345	\$13,561,876	\$13,561,875	\$27,123,752	(\$195,407)	(0.73%)
Purchased / Contracted Services	\$3,683,640	\$4,047,677	\$7,116,606	\$11,164,283	(\$7,480,643)	(203.08%)
Supplies	\$998,636	\$601,361	\$372,275	\$973,636	\$25,000	2.50%
Capital Outlays	\$692,316	(\$3,921)	\$696,236	\$692,316	\$0	0.00%
Interfund / Interdepartmental Charges	\$8,071,077	\$3,924,578	\$4,495,401	\$8,419,978	(\$348,901)	(4.32%)
Other Costs	\$1,835	\$85	\$803	\$888	\$947	51.62%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$1,885,874	\$1,680,000	\$205,874	\$1,885,874	\$0	0.00%
Expenses	\$42,261,723	\$23,811,657	\$26,449,070	\$50,260,726	(\$7,999,003)	(18.93%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Public Works had 98 partially funded vacant positions. Variance due to overtime more than anticipated.
Purchased / Contracted Services Explanation	Variance due to consulting/professional services for security, yard trimming, refuse disposal services, and debris removal more than anticipated.
Supplies Explanation	Variance due to supplies less than anticipated. This line includes supplies, equipment, and utilities.
Capital Outlays Explanation	Projected to spend within budget. This line includes equipment and vehicles.
Interfund / Interdepartmental Charges Explanation	Variance due to increased repair cost associated with aging fleet.
Other Costs Explanation	Variance due to business meeting expenses less than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	Transfer amount to 3507 Fund for GMA lease payments.

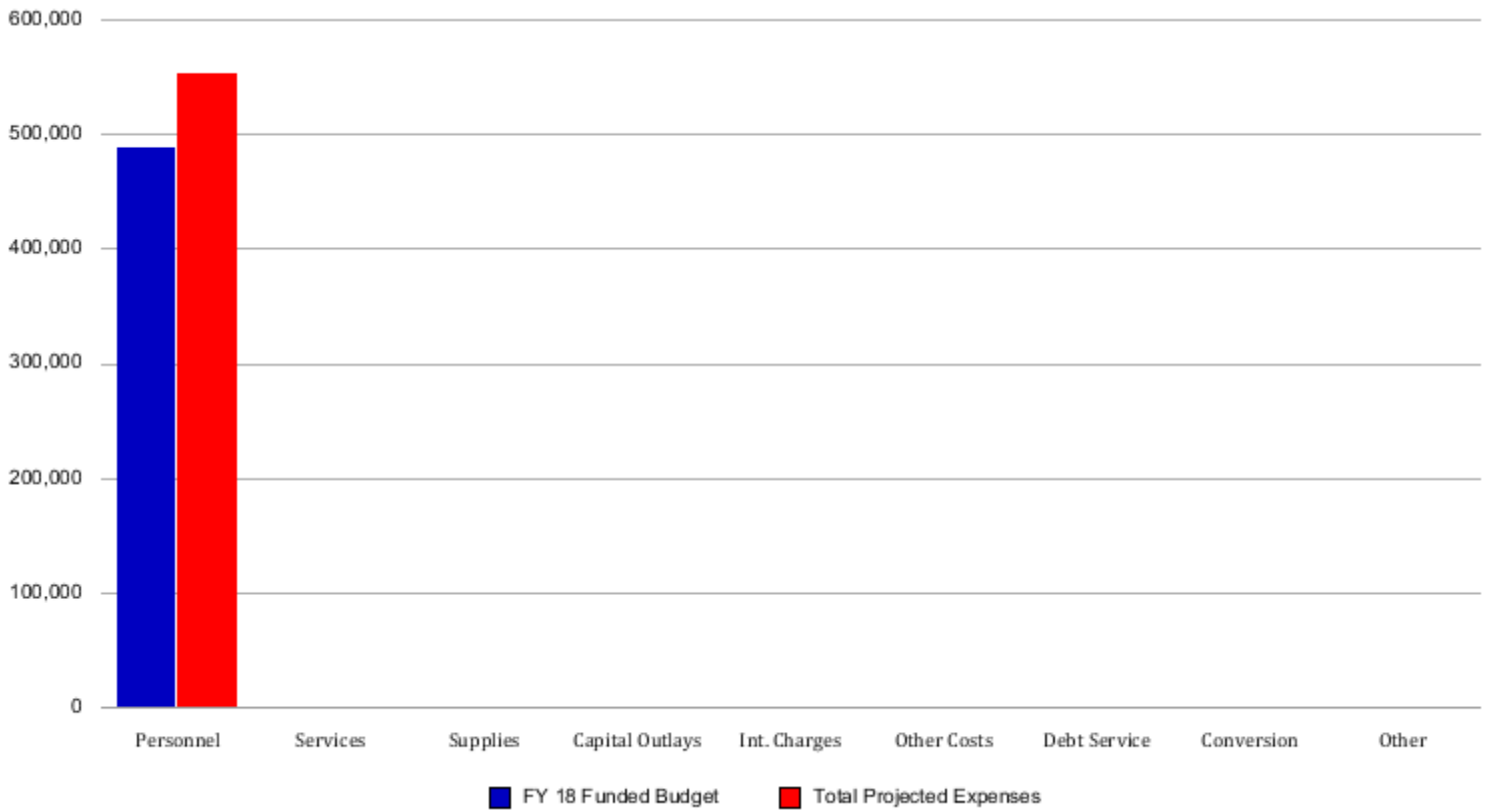
Solid Waste Services Revenue Fund - Non-Departmental



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	\$1,811,192	\$0	\$1,811,192	(\$1,811,192)	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$4,308,000	\$3,162,797	\$2,745,809	\$5,908,607	(\$1,600,607)	(37.15%)
Other Costs	\$1,396,557	\$654,323	\$781,140	\$1,435,463	(\$38,906)	(2.79%)
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$206,162	\$0	\$206,162	\$206,162	\$0	0.00%
Expenses	\$5,910,719	\$5,628,312	\$3,733,111	\$9,361,422	(\$3,450,703)	(58.38%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	N/A
Purchased / Contracted Services Explanation	Variance due to FY18 standing accrual.
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	Variance due to Indirect Cost Allocations more than anticipated.
Other Costs Explanation	Variance due to life and health cost (OPEB) more than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	Transfer amount to 3507 Fund for GMA lease payments.

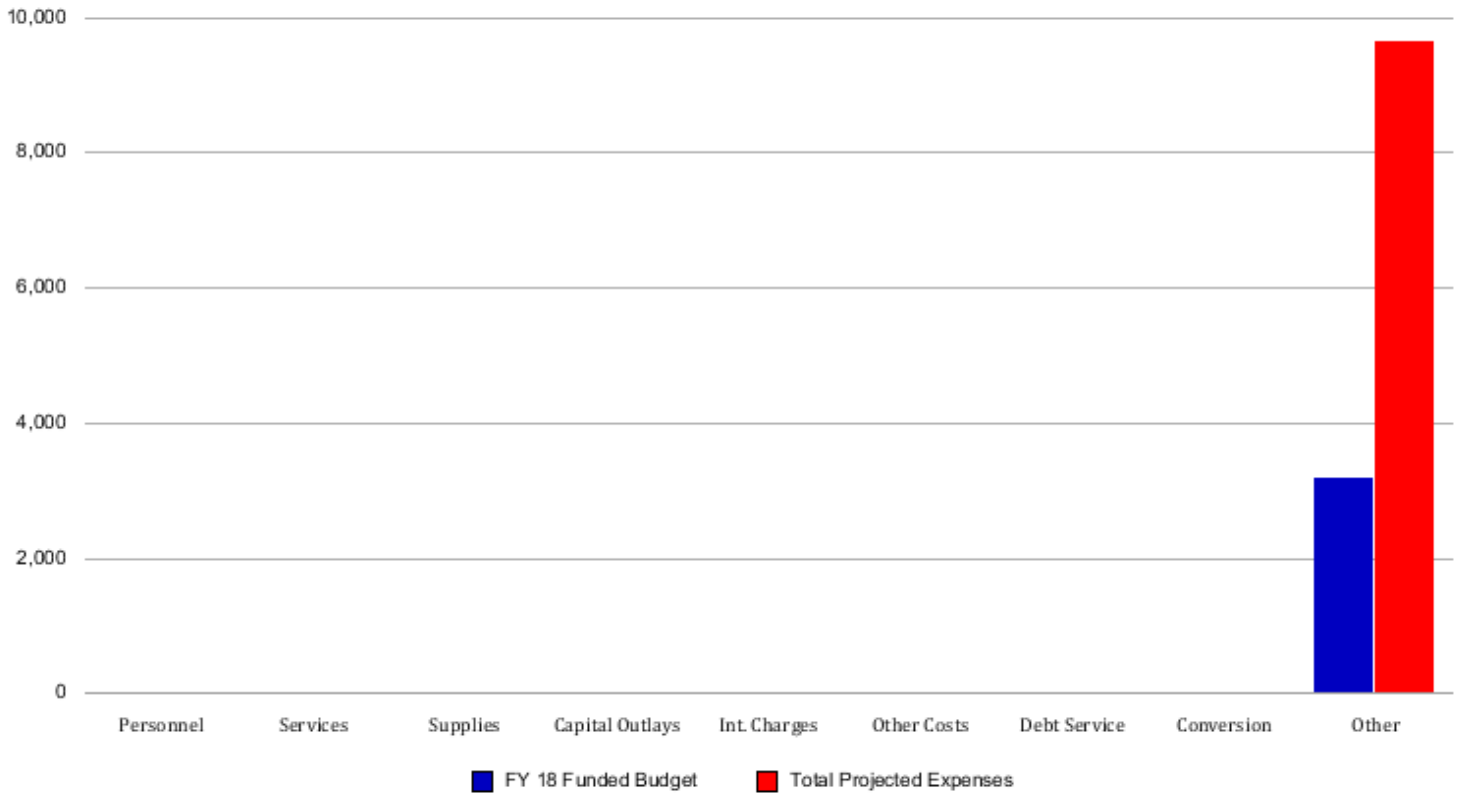
Solid Waste Services Revenue Fund - Department Of Human Resources



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$488,861	\$314,127	\$239,389	\$553,515	(\$64,654)	(13.23%)
Purchased / Contracted Services	\$0	(\$961)	\$961	\$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%
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	\$488,861	\$313,165	\$240,350	\$553,515	(\$64,654)	(13.23%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Human Resources had one vacant position. Variance due to salary adjustments.
Purchased / Contracted Services Explanation	FY17 AMEX Travel accrual to be paid in the 3rd Quarter.
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

Solid Waste Services Revenue Fund - Department Of Ethics



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	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%
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	\$3,220	\$9,660	\$0	\$9,660	(\$6,440)	(200.00%)
Expenses	\$3,220	\$9,660	\$0	\$9,660	(\$6,440)	(200.00%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	N/A
Purchased / Contracted Services Explanation	N/A
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	Variance due to prior year actuals coded to the FY18 Solid Waste Services Revenue Fund budget. Funding utilized for the design and implementation of the new Electronic Filing System (E-File 3.0).

Underground Atl Facil Revenue Fund BUDGET VARIANCE ANALYSIS AND PROJECTION



Account	FY16 Actual Y-T-D(Dec)	FY17 Actual Y-T-D(Dec)	FY18 Funded Budget	FY18 Actual Y-T-D(Dec)	FY18 Projected	Variance (\$)	Variance (%)
Revenues	\$872,062	\$726,983	\$0	\$0	\$0	\$0	\$0.00%
Expenses	\$459,157	\$979,497	\$0	\$0	\$0	\$0	\$0.00%
Surplus (Deficit)	\$412,906	(\$252,515)	\$0	\$0	\$0	\$0	N/A

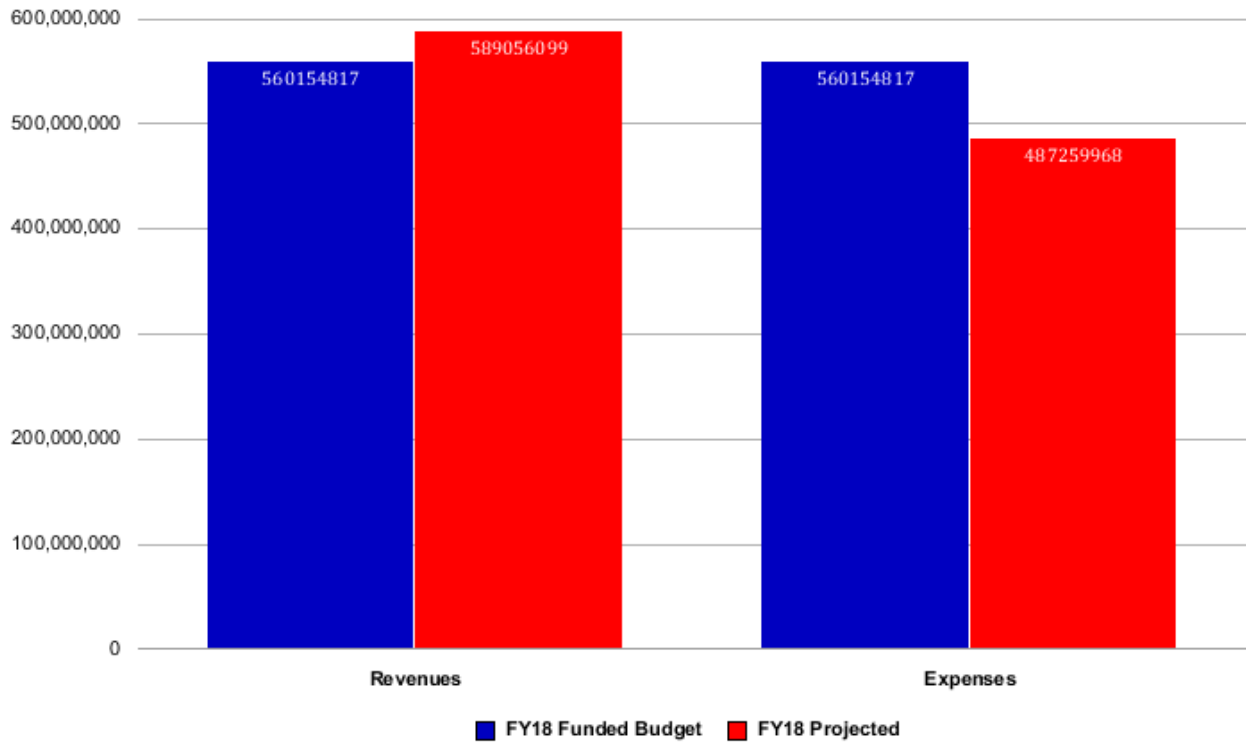
Major Revenue Variances:

The Underground Atlanta was sold in Fiscal Year 2017.

Major Expenditure Variances:

The Underground Atlanta was sold in Fiscal Year 2017.

Water & Wastewater Revenue Fund BUDGET VARIANCE ANALYSIS AND PROJECTION



Account	FY16 Actual Y-T-D(Dec)	FY17 Actual Y-T-D(Dec)	FY18 Funded Budget	FY18 Actual Y-T-D(Dec)	FY18 Projected	Variance (\$)	Variance (%)
Revenues	\$309,056,479	\$325,946,546	\$560,154,817	\$311,770,488	\$589,056,099	\$28,901,282	\$5.16%
Expenses	\$261,483,665	\$266,380,143	\$560,154,817	\$264,862,123	\$487,259,968	\$72,894,849	\$13.01%
Surplus (Deficit)	\$47,572,814	\$59,566,403	\$0	\$46,908,364	\$101,796,131	\$101,796,131	N/A

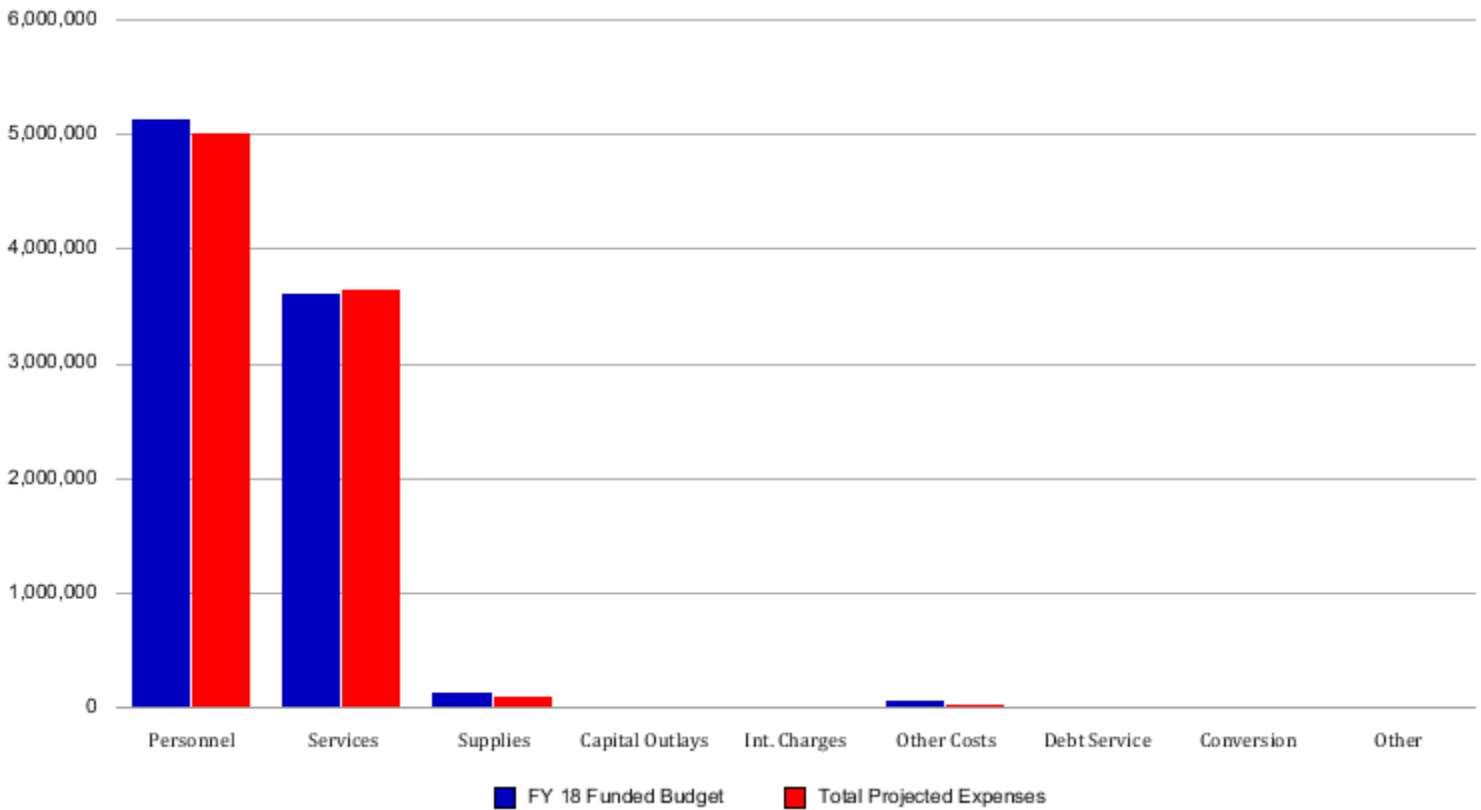
Major Revenue Variances:

Variance in Water & Sewer service revenue due to increased usage and collection efforts; Interfund transfers more than anticipated.

Major Expenditure Variances:

Variance due to fund-wide reserves, GEFA loan reserves, and bad debt reserves; less than anticipated.

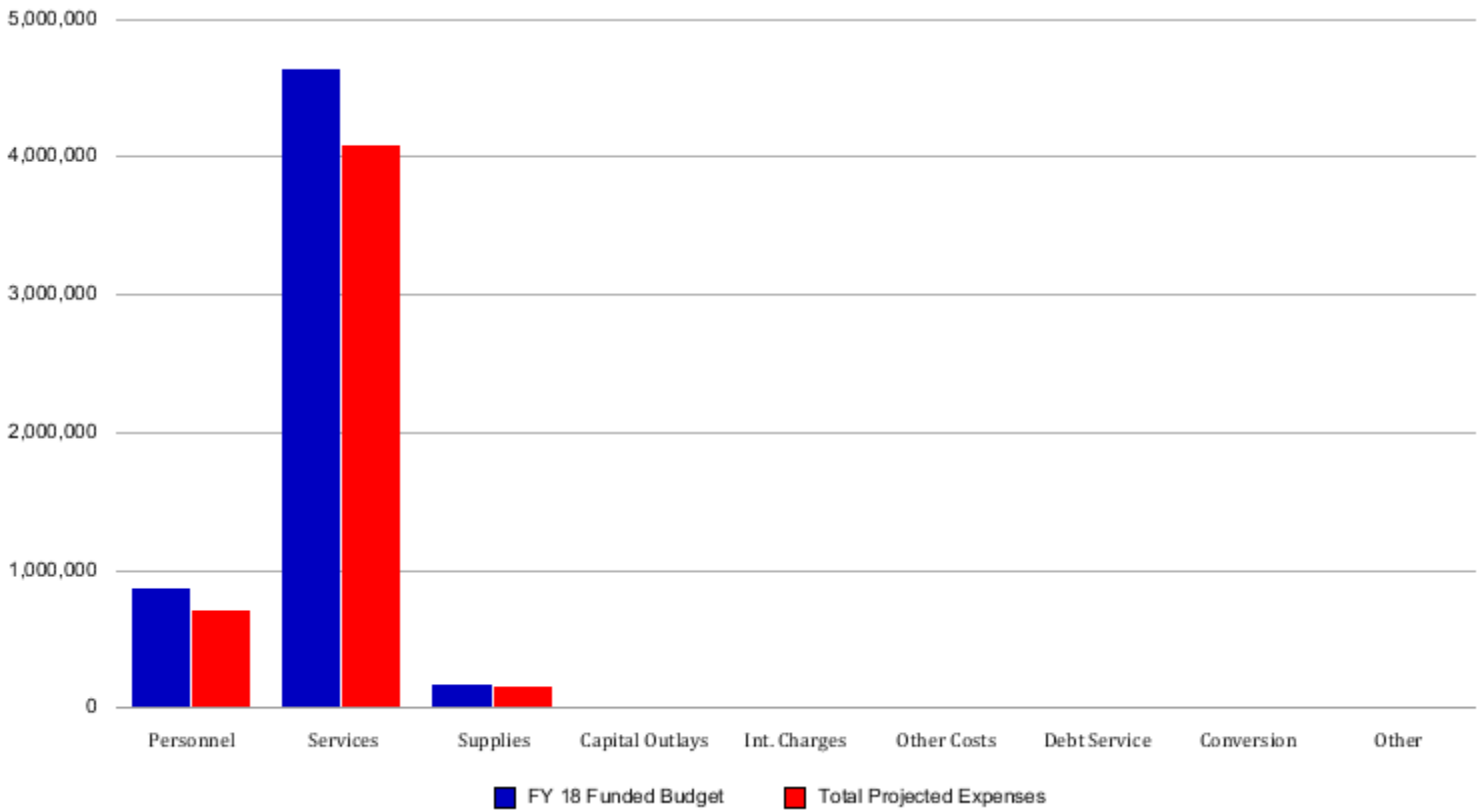
Water & Wastewater Revenue Fund - Executive Offices



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$5,135,901	\$2,467,258	\$2,541,380	\$5,008,638	\$127,263	2.48%
Purchased / Contracted Services	\$3,610,706	\$2,252,003	\$1,392,585	\$3,644,588	(\$33,882)	(0.94%)
Supplies	\$141,468	\$102,000	\$4,355	\$106,355	\$35,113	24.82%
Capital Outlays	\$19,040	\$0	\$14,280	\$14,280	\$4,760	25.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$70,500	\$751	\$39,811	\$40,562	\$29,938	42.47%
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	\$8,977,615	\$4,822,012	\$3,992,411	\$8,814,423	\$163,192	1.82%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Executive Offices had 21 partially funded vacant positions, of which five are split funded.
Purchased / Contracted Services Explanation	Variance due to contracted services including 72 Marietta lease payment and OPUS software and maintenance services more than anticipated.
Supplies Explanation	Variance due to supplies less than anticipated.
Capital Outlays Explanation	Variance due to equipment and computer purchases less than anticipated.
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Variance due to contingency expenses less than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

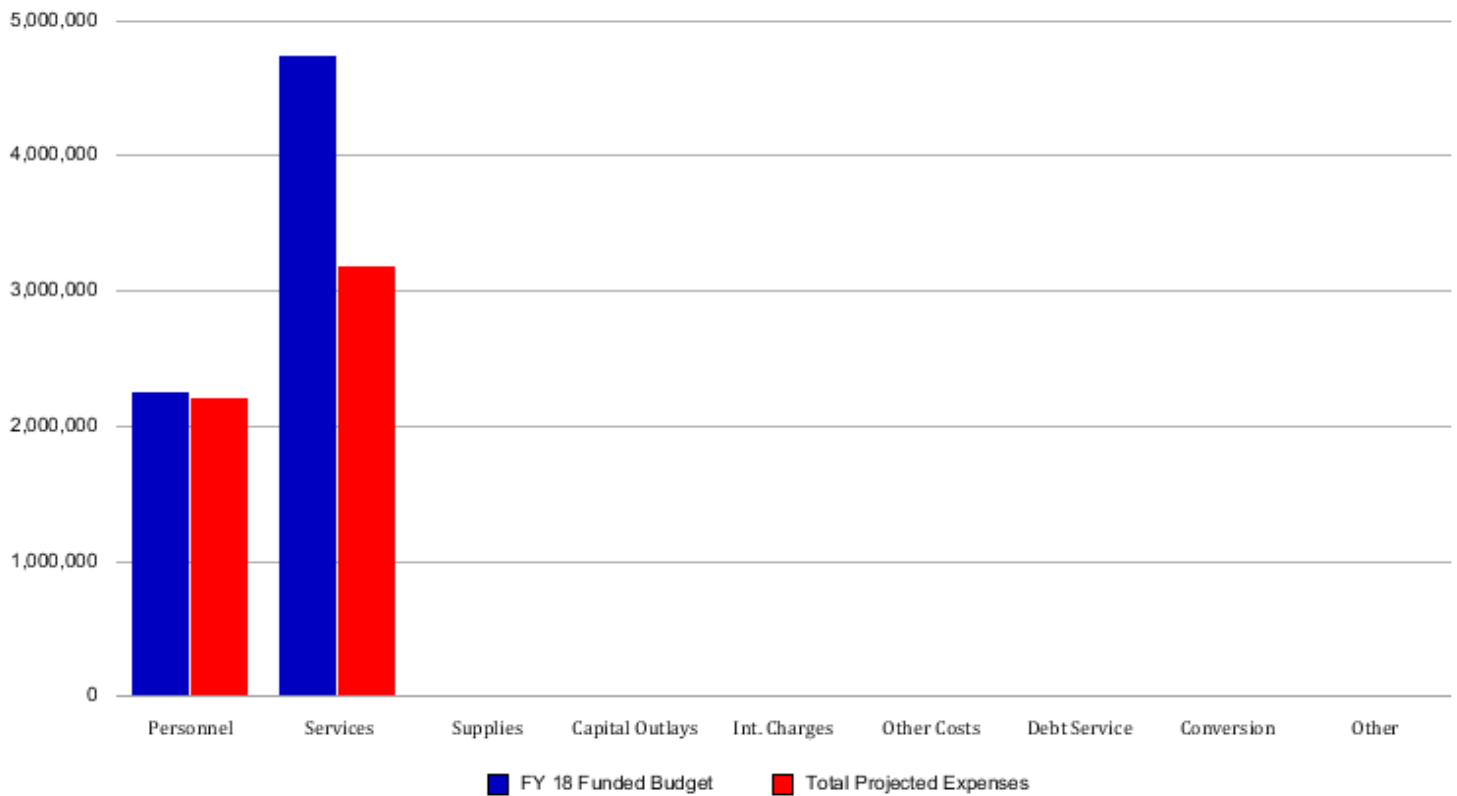
Water & Wastewater Revenue Fund - Department Of Atlanta Information Management



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$882,657	\$271,407	\$440,654	\$712,061	\$170,596	19.33%
Purchased / Contracted Services	\$4,640,399	\$1,521,956	\$2,563,880	\$4,085,836	\$554,563	11.95%
Supplies	\$180,300	\$0	\$164,400	\$164,400	\$15,900	8.82%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$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	\$5,703,356	\$1,793,362	\$3,168,934	\$4,962,297	\$741,059	12.99%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, AIM had two vacant positions. Variance due to savings in extra help.
Purchased / Contracted Services Explanation	Variance due to anticipated savings related to contract services.
Supplies Explanation	Variance due to supplies less than anticipated. This line includes general supplies and materials.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

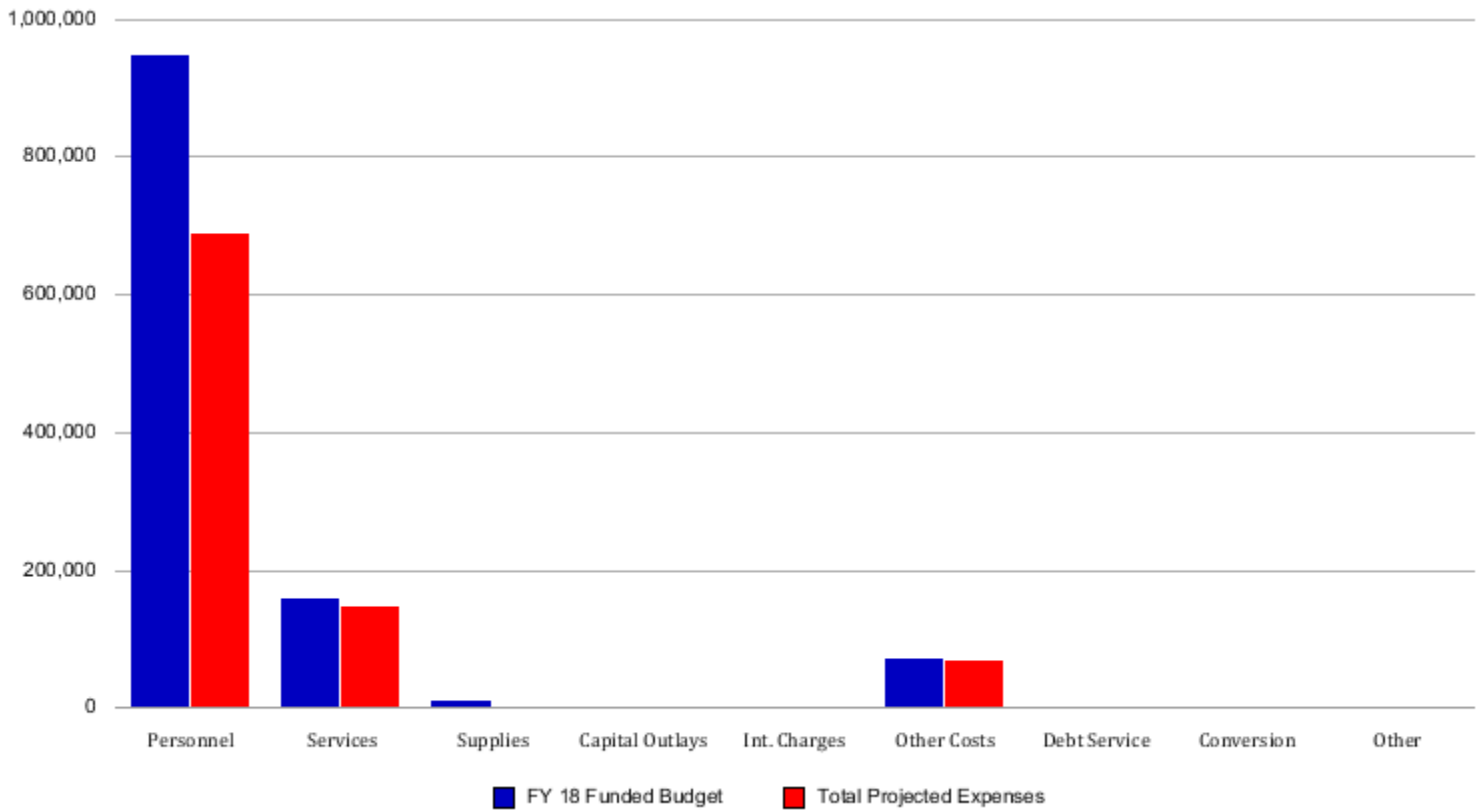
Water & Wastewater Revenue Fund - Department Of Law



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$2,255,154	\$1,089,216	\$1,127,016	\$2,216,233	\$38,921	1.73%
Purchased / Contracted Services	\$4,749,135	\$754,896	\$2,438,564	\$3,193,460	\$1,555,675	32.76%
Supplies	\$24,999	\$4,351	\$16,609	\$20,960	\$4,039	16.16%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$8,500	\$3,816	\$4,683	\$8,500	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$7,037,788	\$1,852,280	\$3,586,873	\$5,439,153	\$1,598,635	22.72%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Law had 2.33 vacant positions. Variance due to timing of filling vacant positions and salary adjustments. One position is split funded.
Purchased / Contracted Services Explanation	Variance due to outside counsel and litigation expenses less than anticipated.
Supplies Explanation	Variance due to supplies less than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Projected to spend within budget. This line includes business meetings and Commissioner contingency expenses.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

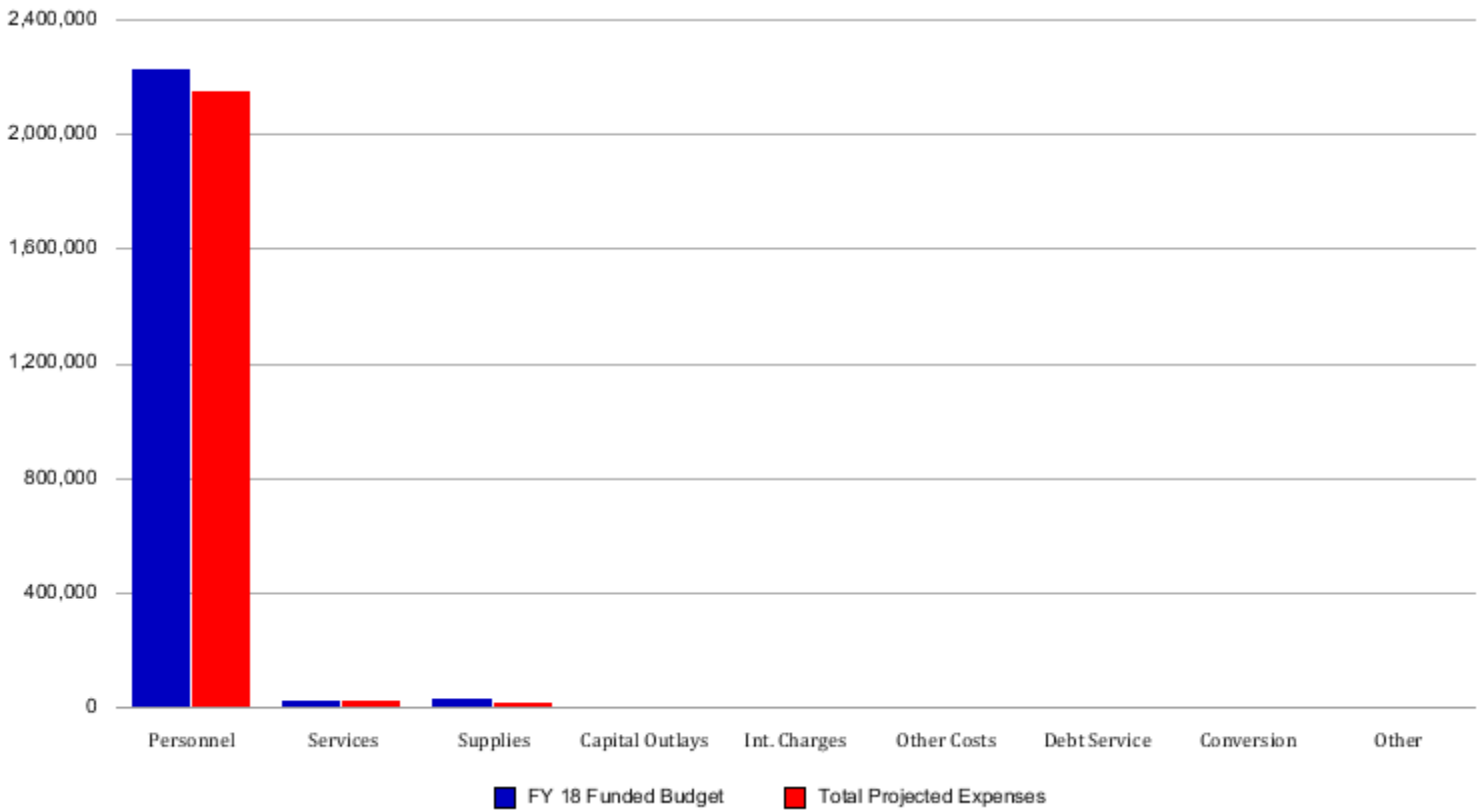
Water & Wastewater Revenue Fund - Department Of Finance



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$949,167	\$345,847	\$345,336	\$691,184	\$257,983	27.18%
Purchased / Contracted Services	\$161,493	\$14,212	\$135,111	\$149,323	\$12,170	7.54%
Supplies	\$13,131	\$1,704	\$2,424	\$4,128	\$9,003	68.56%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$72,917	\$0	\$72,000	\$72,000	\$917	1.26%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$1,196,708	\$361,763	\$554,872	\$916,635	\$280,073	23.40%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Finance had two partially funded vacant positions. Variance due to timing of filling vacant positions within the Office of Treasury Services.
Purchased / Contracted Services Explanation	Variance due to training expenses less than anticipated.
Supplies Explanation	Variance due to consumable supplies less than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Projected to spend within budget. This line includes bank charges.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

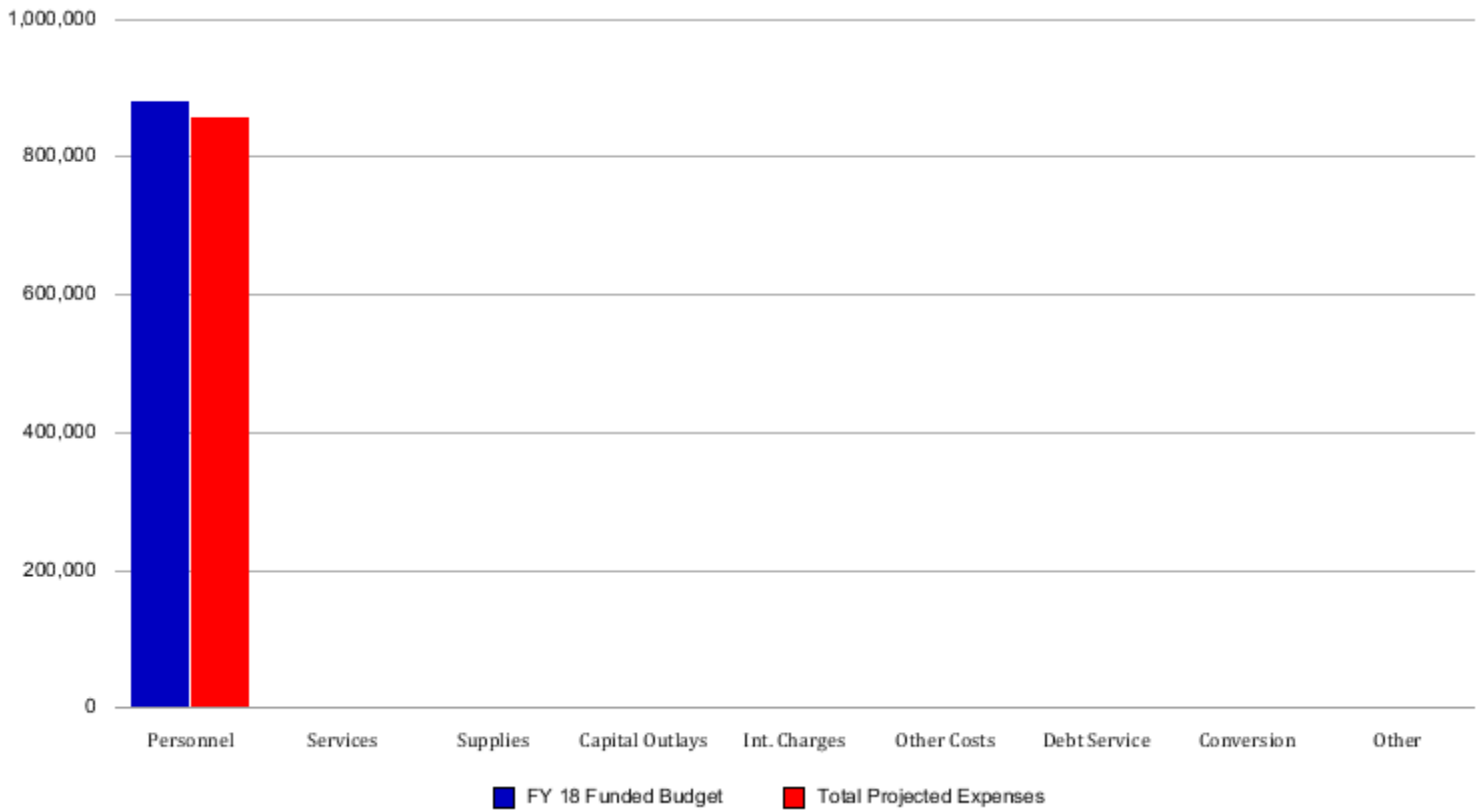
Water & Wastewater Revenue Fund - Department Of Procurement



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$2,227,388	\$1,024,275	\$1,129,670	\$2,153,945	\$73,443	3.30%
Purchased / Contracted Services	\$30,428	\$7,505	\$22,591	\$30,096	\$332	1.09%
Supplies	\$39,050	\$10,976	\$14,738	\$25,713	\$13,337	34.15%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$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	\$2,296,866	\$1,042,756	\$1,166,999	\$2,209,755	\$87,111	3.79%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Procurement had two vacant positions. One position is split funded.
Purchased / Contracted Services Explanation	Variance due to copier lease/usage and training expenses less than anticipated.
Supplies Explanation	Variance due to supplies less than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

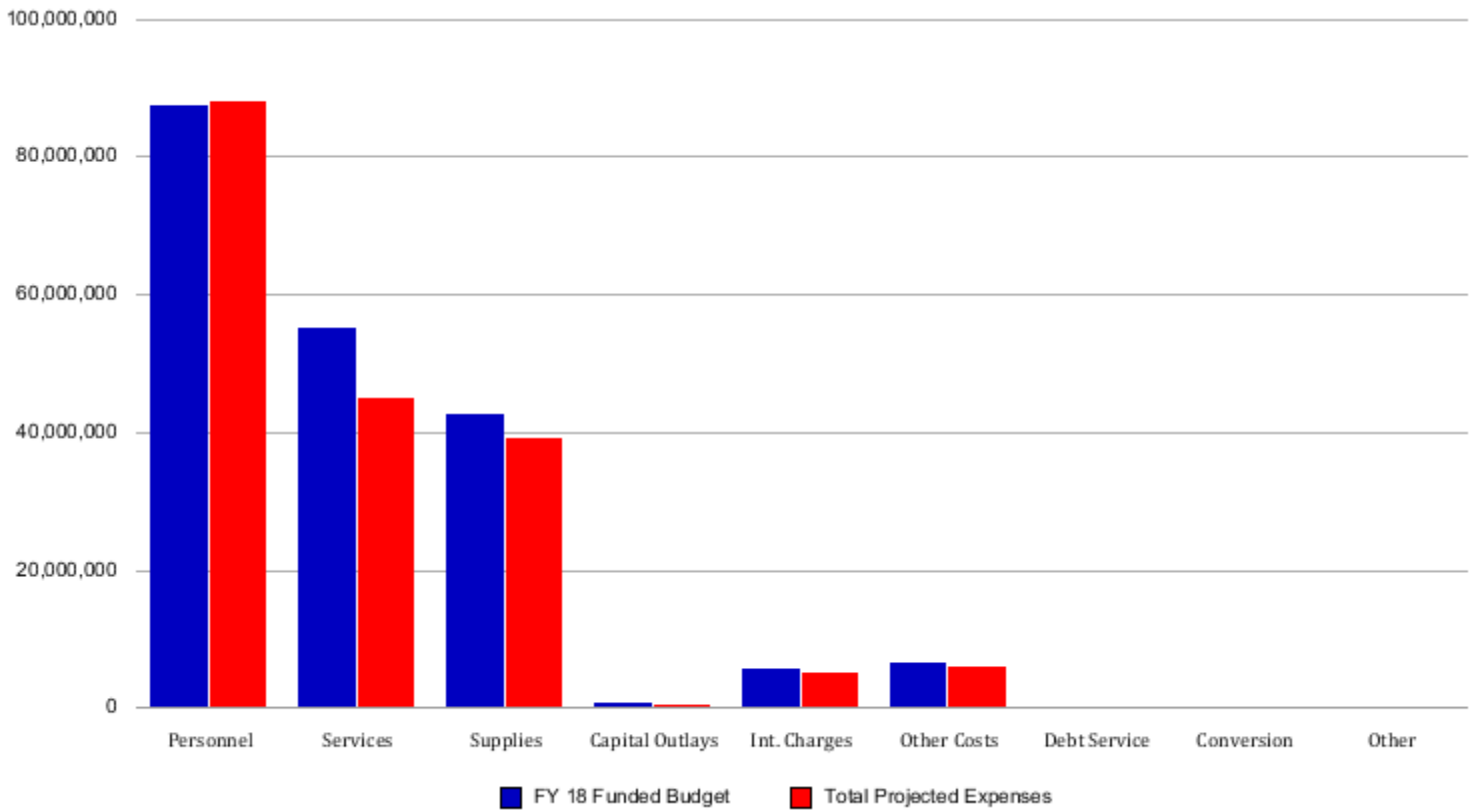
Water & Wastewater Revenue Fund - Department Of Public Works



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$882,097	\$400,818	\$457,120	\$857,938	\$24,159	2.74%
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%
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	\$882,097	\$400,818	\$457,120	\$857,938	\$24,159	2.74%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Public Works had one partially funded vacant position.
Purchased / Contracted Services Explanation	N/A
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

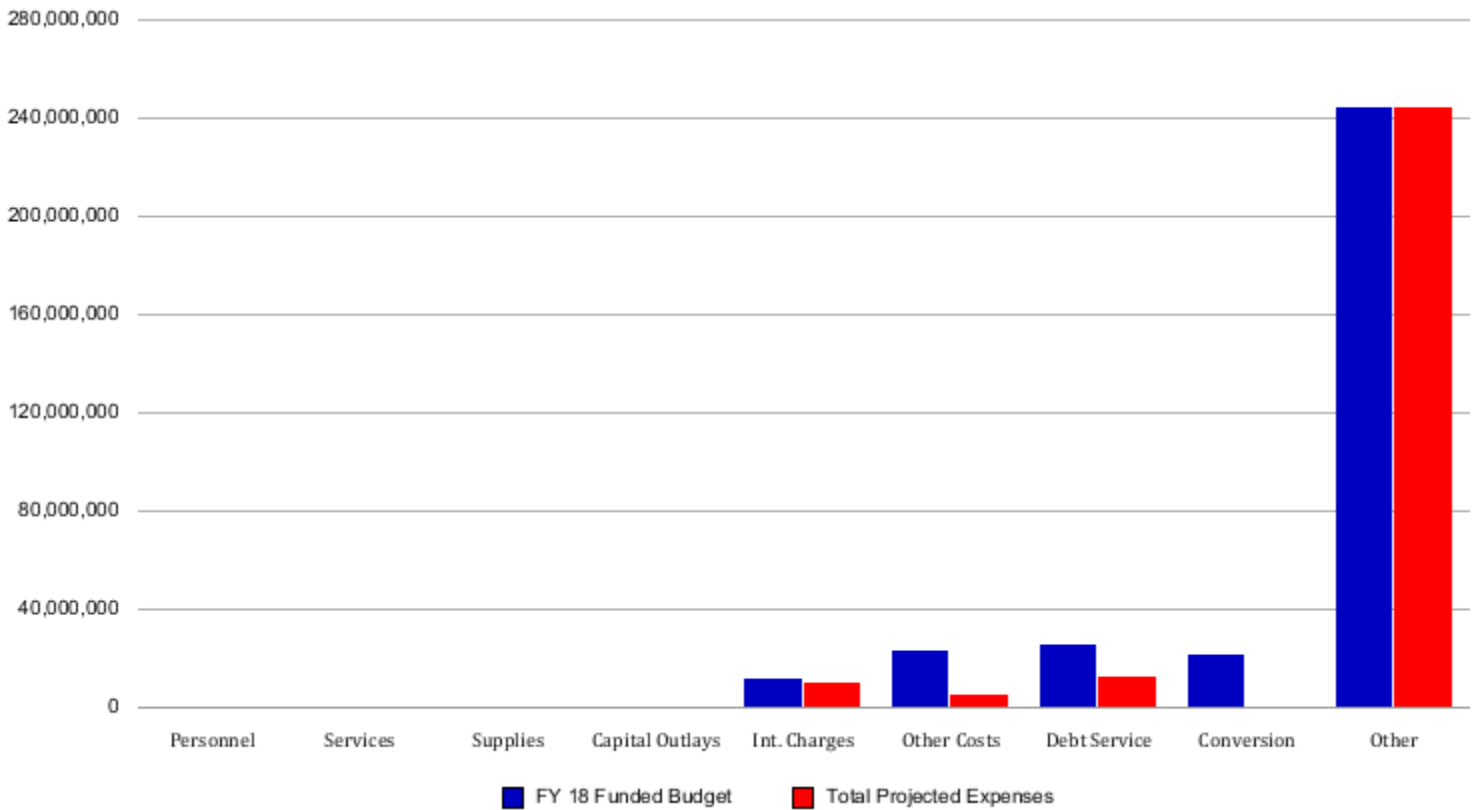
Water & Wastewater Revenue Fund - Department Of Watershed Management



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$87,534,307	\$45,616,817	\$42,488,804	\$88,105,621	(\$571,314)	(0.65%)
Purchased / Contracted Services	\$55,466,295	\$11,477,782	\$33,627,792	\$45,105,574	\$10,360,721	18.68%
Supplies	\$42,732,992	\$15,140,959	\$24,367,353	\$39,508,312	\$3,224,680	7.55%
Capital Outlays	\$921,110	\$122,959	\$606,887	\$729,846	\$191,264	20.76%
Interfund / Interdepartmental Charges	\$5,854,807	\$2,689,120	\$2,763,590	\$5,452,710	\$402,097	6.87%
Other Costs	\$6,891,495	\$1,933,692	\$4,376,259	\$6,309,951	\$581,544	8.44%
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	\$199,401,006	\$76,981,329	\$108,230,685	\$185,212,014	\$14,188,992	7.12%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017 the Department of Watershed Management had 304 vacant positions. Salary savings offset by Extra Help and Overtime more than anticipated.
Purchased / Contracted Services Explanation	Variance due to contracted services and repair/maintenance costs less than anticipated.
Supplies Explanation	Variance due to supplies, equipment, chemicals and utilities at DWM plants less than anticipated.
Capital Outlays Explanation	Variance due to equipment (\$5,000+) less than anticipated.
Interfund / Interdepartmental Charges Explanation	Variance due to motor fuel and repair costs less than anticipated.
Other Costs Explanation	Variance due to litigation and settlement expenses less than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

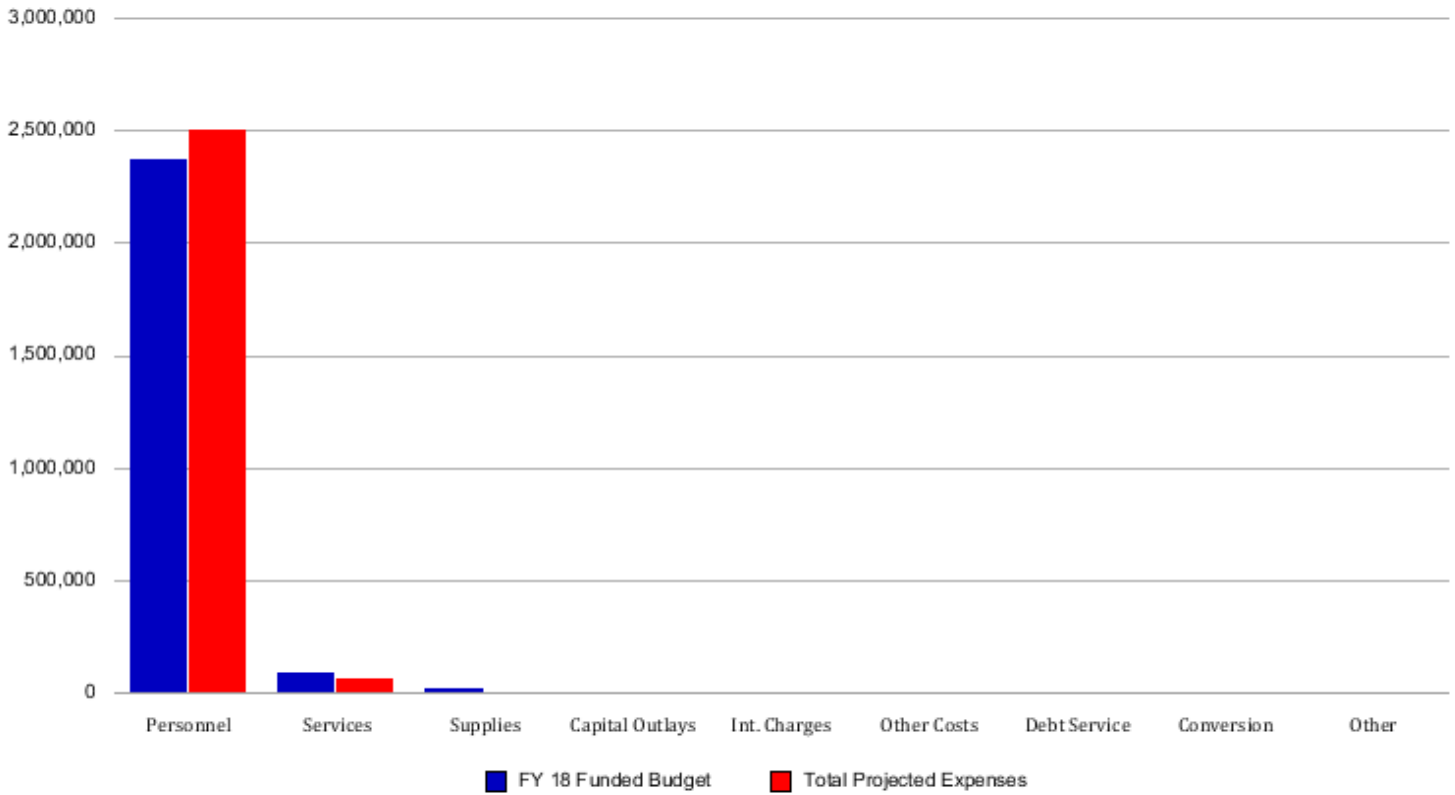
Water & Wastewater Revenue Fund - Non-Departmental



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$383,143	\$97,835	\$16,031	\$113,867	\$269,276	70.28%
Purchased / Contracted Services	\$350,000	\$6,761,819	(\$6,411,819)	\$350,000	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$12,654,500	\$5,264,507	\$5,296,507	\$10,561,014	\$2,093,486	16.54%
Other Costs	\$23,963,555	\$2,751,304	\$3,428,597	\$6,179,901	\$17,783,654	74.21%
Debt Service	\$26,573,714	\$5,949,470	\$7,096,690	\$13,046,160	\$13,527,554	50.91%
Conversion / Summary	\$22,233,952	\$0	\$0	\$0	\$22,233,952	100.00%
Other Financing Uses	\$244,613,067	\$154,599,015	\$90,014,052	\$244,613,067	\$0	0.00%
Expenses	\$330,771,931	\$175,423,949	\$99,440,059	\$274,864,008	\$55,907,923	16.90%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	Variance due to workers' compensation less than anticipated.
Purchased / Contracted Services Explanation	Projected to spend within budget. This line includes DWM flood insurance policy expenses. Standing accrual to be reversed at year end per General Accounting.
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	Variance due to Indirect Costs and DWM portion of Tweet My Jobs agreement to be expensed as budgeted.
Other Costs Explanation	Variance due to bad debt reserve and payments to Fulton County less than anticipated.
Debt Service Explanation	Variance due to GEFA loan reserves less than anticipated.
Conversion / Summary Explanation	DWM Fund-wide reserve.
Other Financing Uses Explanation	Funding for debt service payments/ sinking funds requirements/ wire transfers, PILOT/ Franchise fees to be expensed as budgeted.

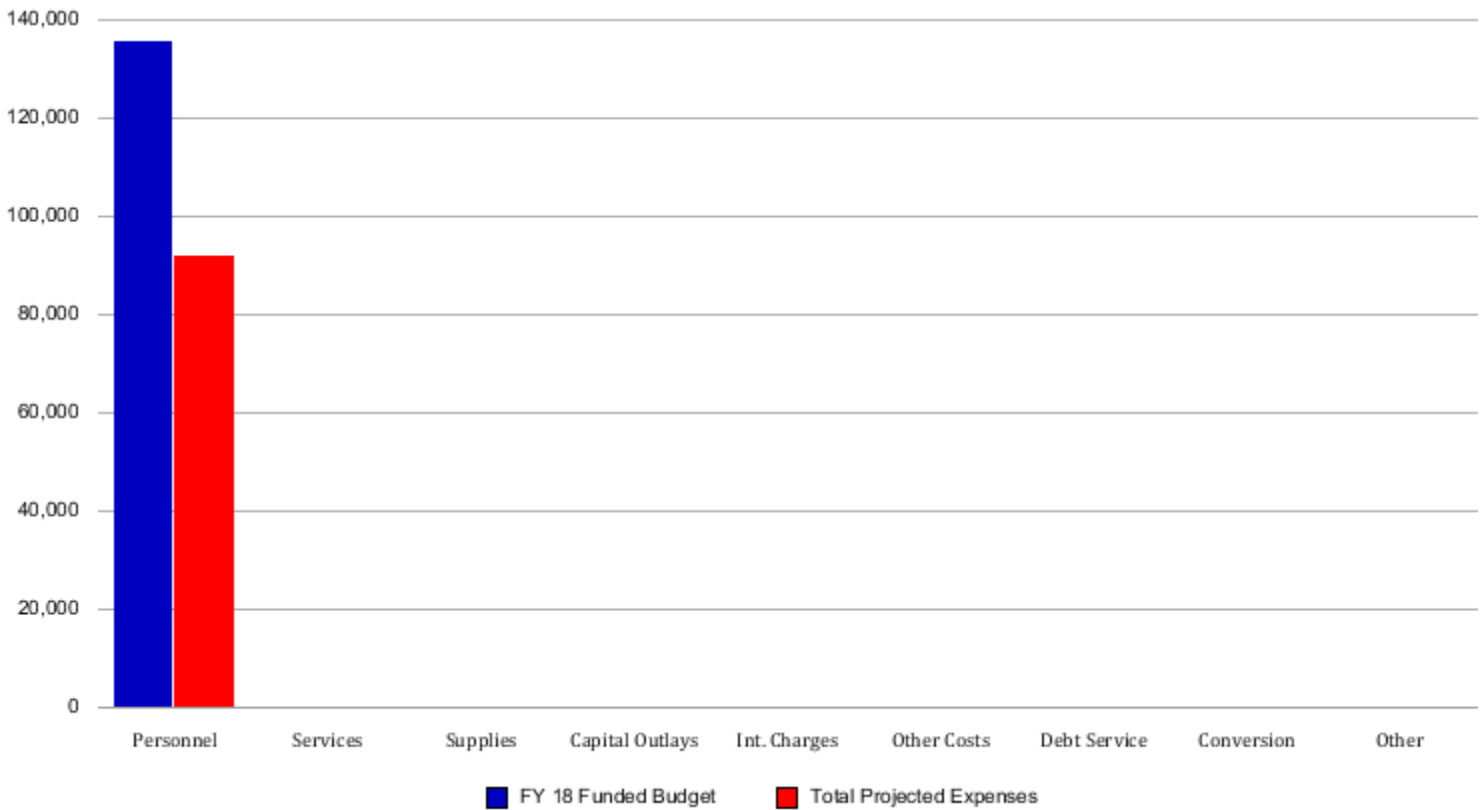
Water & Wastewater Revenue Fund - Department Of Human Resources



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$2,377,947	\$1,326,950	\$1,180,751	\$2,507,701	(\$129,754)	(5.46%)
Purchased / Contracted Services	\$97,066	\$13,189	\$63,843	\$77,032	\$20,034	20.64%
Supplies	\$26,735	\$0	\$2,075	\$2,075	\$24,660	92.24%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$8,537	\$800	\$7,050	\$7,850	\$687	8.04%
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	\$2,510,285	\$1,340,939	\$1,253,719	\$2,594,658	(\$84,373)	(3.36%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Human Resources had four vacant positions, of which two are split funded. Variance due to personnel adjustments and extra help more than anticipated.
Purchased / Contracted Services Explanation	Variance due to contracted services for Background Checks, Court Reporting Services, Pre-Employment Physical, and Drug Screenings less than anticipated.
Supplies Explanation	Variance due to supplies less than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Variance due to costs associated with Civil Service Board Hearings less than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

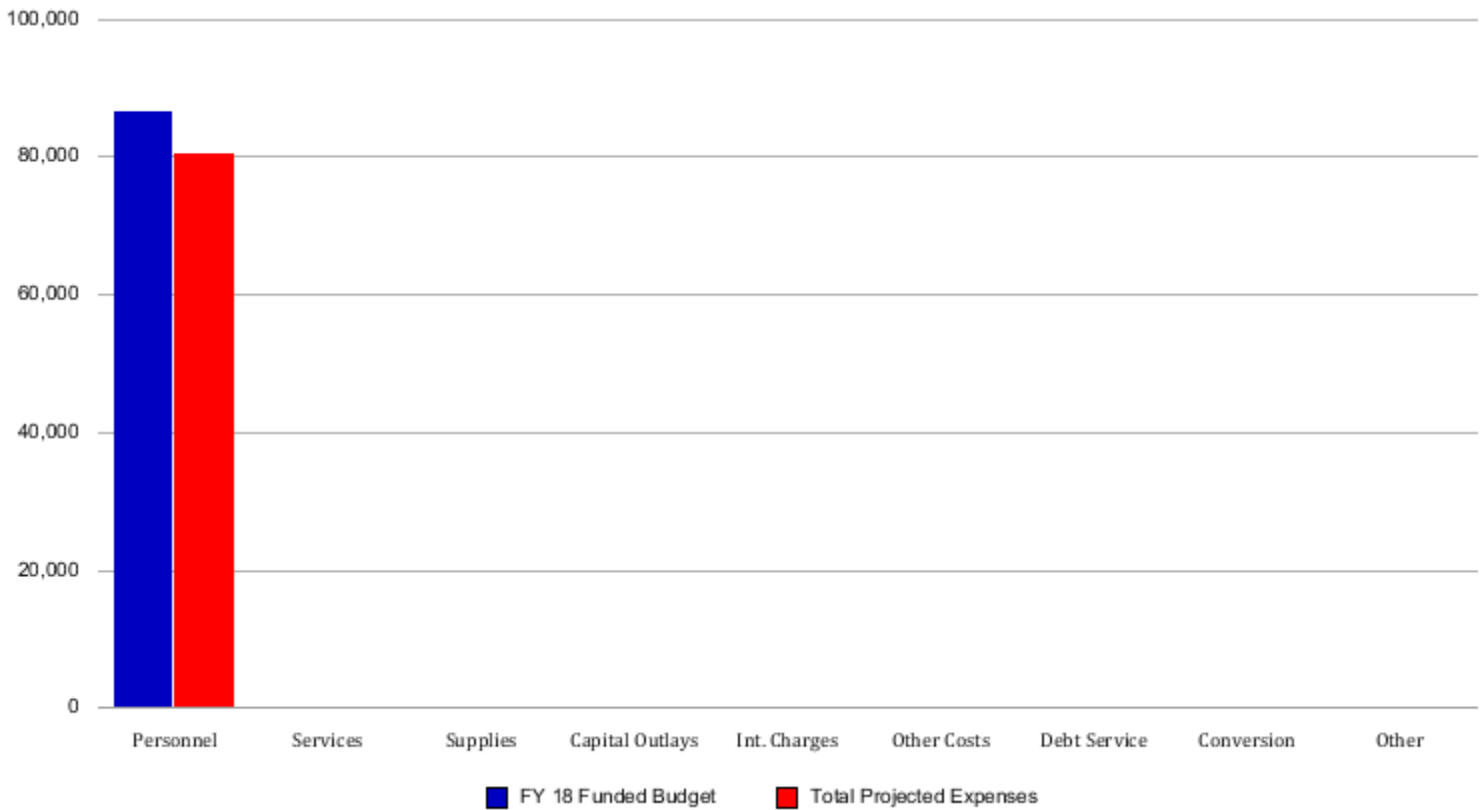
Water & Wastewater Revenue Fund - Department Of Police Services



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$135,799	\$24,076	\$67,900	\$91,975	\$43,824	32.27%
Purchased / Contracted Services	\$0	\$0	\$0	\$0	\$0	0.00%
Supplies	\$0	\$400	\$0	\$400	(\$400)	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$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	\$135,799	\$24,476	\$67,900	\$92,375	\$43,424	31.98%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Atlanta Police Department had one sworn vacant Police Investigator position.
Purchased / Contracted Services Explanation	N/A
Supplies Explanation	Variance due to uniform expense more than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

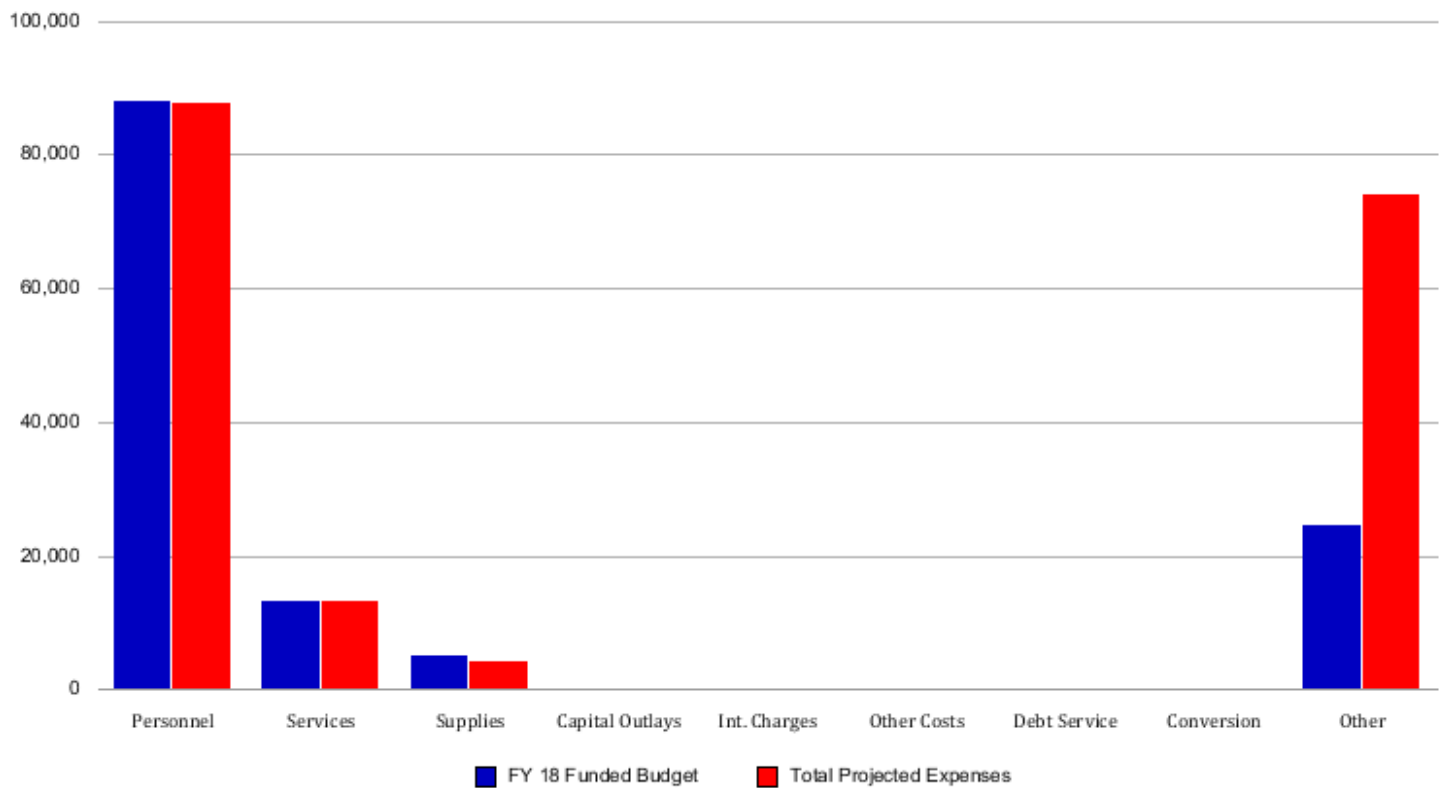
Water & Wastewater Revenue Fund - Department Of The Solicitor



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$86,776	\$38,434	\$42,172	\$80,607	\$6,169	7.11%
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%
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	\$86,776	\$38,434	\$42,172	\$80,607	\$6,169	7.11%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, Office of Solicitor had no vacant positions. Variance due to adjustment for benefits.
Purchased / Contracted Services Explanation	N/A
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

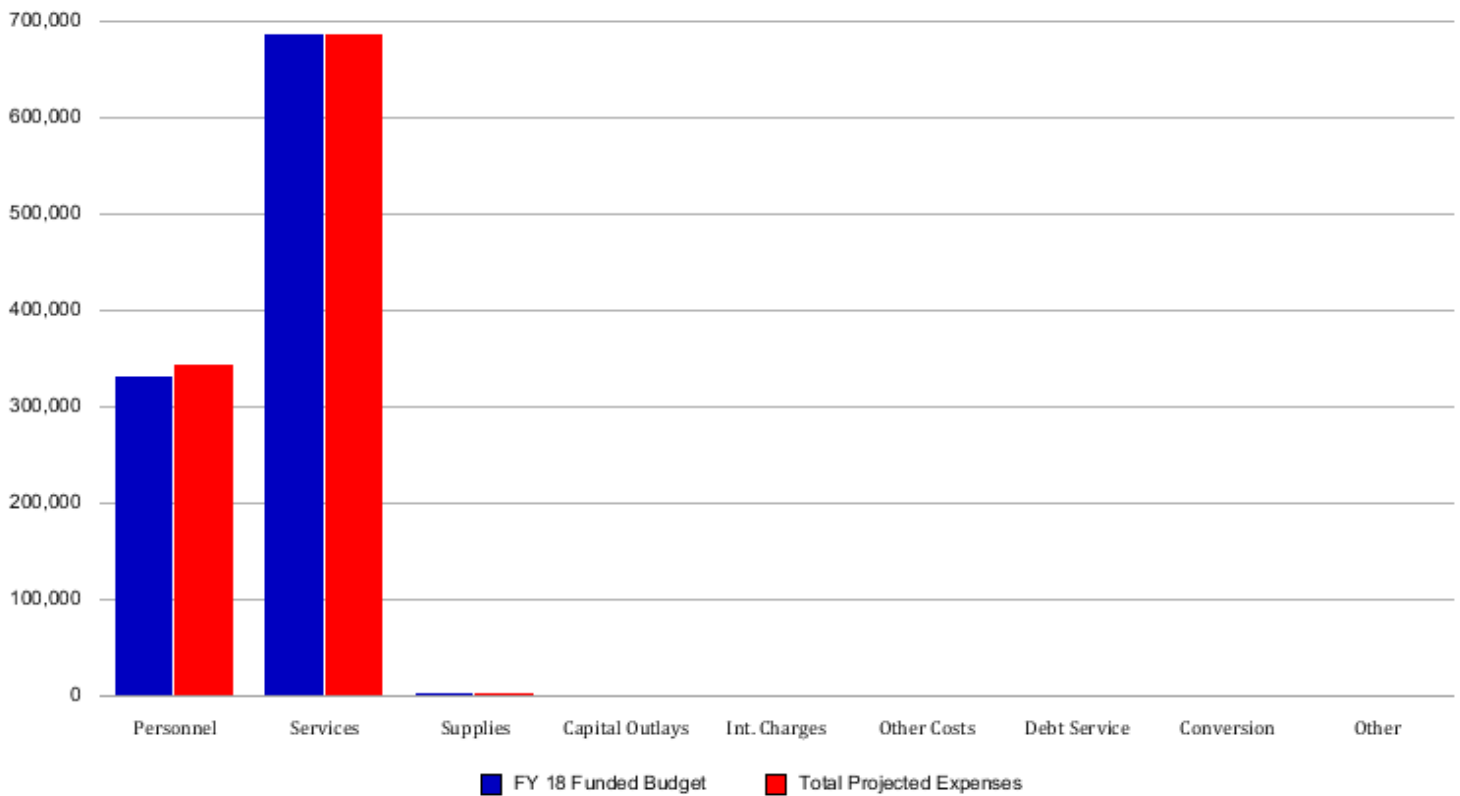
Water & Wastewater Revenue Fund - Department Of Ethics



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$88,065	\$37,088	\$50,874	\$87,962	\$103	0.12%
Purchased / Contracted Services	\$13,349	\$3,494	\$9,855	\$13,349	\$0	0.00%
Supplies	\$5,305	\$1,020	\$3,503	\$4,523	\$782	14.75%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$300	\$53	\$248	\$300	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$24,791	\$74,370	\$0	\$74,370	(\$49,579)	(199.99%)
Expenses	\$131,810	\$116,025	\$64,479	\$180,504	(\$48,694)	(36.94%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Ethics Office had one vacant position. This position is split funded.
Purchased / Contracted Services Explanation	Projected to spend within budget. This line includes contracts for Ethics Games (training tool) and the Network (Ethics Hotline).
Supplies Explanation	Variance due to general office supplies less than anticipated.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Projected to spend within budget. This line includes the Commissioner contingency expense.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	Variance due to prior year actuals coded to the FY18 Water & Wastewater Revenue Fund budget. Funding utilized for the design and implementation of the new Electronic Filing System (E-File 3.0).

Water & Wastewater Revenue Fund - Department Of Audit



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$332,057	\$178,849	\$166,028	\$344,878	(\$12,821)	(3.86%)
Purchased / Contracted Services	\$685,780	\$483,476	\$202,304	\$685,780	\$0	0.00%
Supplies	\$4,143	\$1,456	\$2,687	\$4,143	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$800	\$198	\$602	\$800	\$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	\$1,022,780	\$663,980	\$371,621	\$1,035,601	(\$12,821)	(1.25%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the City Auditor's Office had no vacant positions. Variance due to personnel adjustment.
Purchased / Contracted Services Explanation	Projected to spend within budget. This line includes financial audits and contracted special audits.
Supplies Explanation	Projected to spend within budget. This line includes the purchase of office furniture, computers, and office supplies.
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Projected to spend within budget. This line includes audit committee meeting expenses.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

Emergency Telephone System BUDGET VARIANCE ANALYSIS AND PROJECTION



Account	FY16 Actual Y-T-D(Dec)	FY17 Actual Y-T-D(Dec)	FY18 Funded Budget	FY18 Actual Y-T-D(Dec)	FY18 Projected	Variance (\$)	Variance (%)
Revenues	\$12,800,343	\$11,144,921	\$20,233,845	\$11,709,459	\$20,233,845	\$0	\$0.00%
Expenses	\$9,055,609	\$8,453,790	\$20,233,845	\$8,612,354	\$19,600,271	\$633,574	\$3.13%
Surplus (Deficit)	\$3,744,734	\$2,691,131	\$0	\$3,097,106	\$633,575	\$633,575	N/A

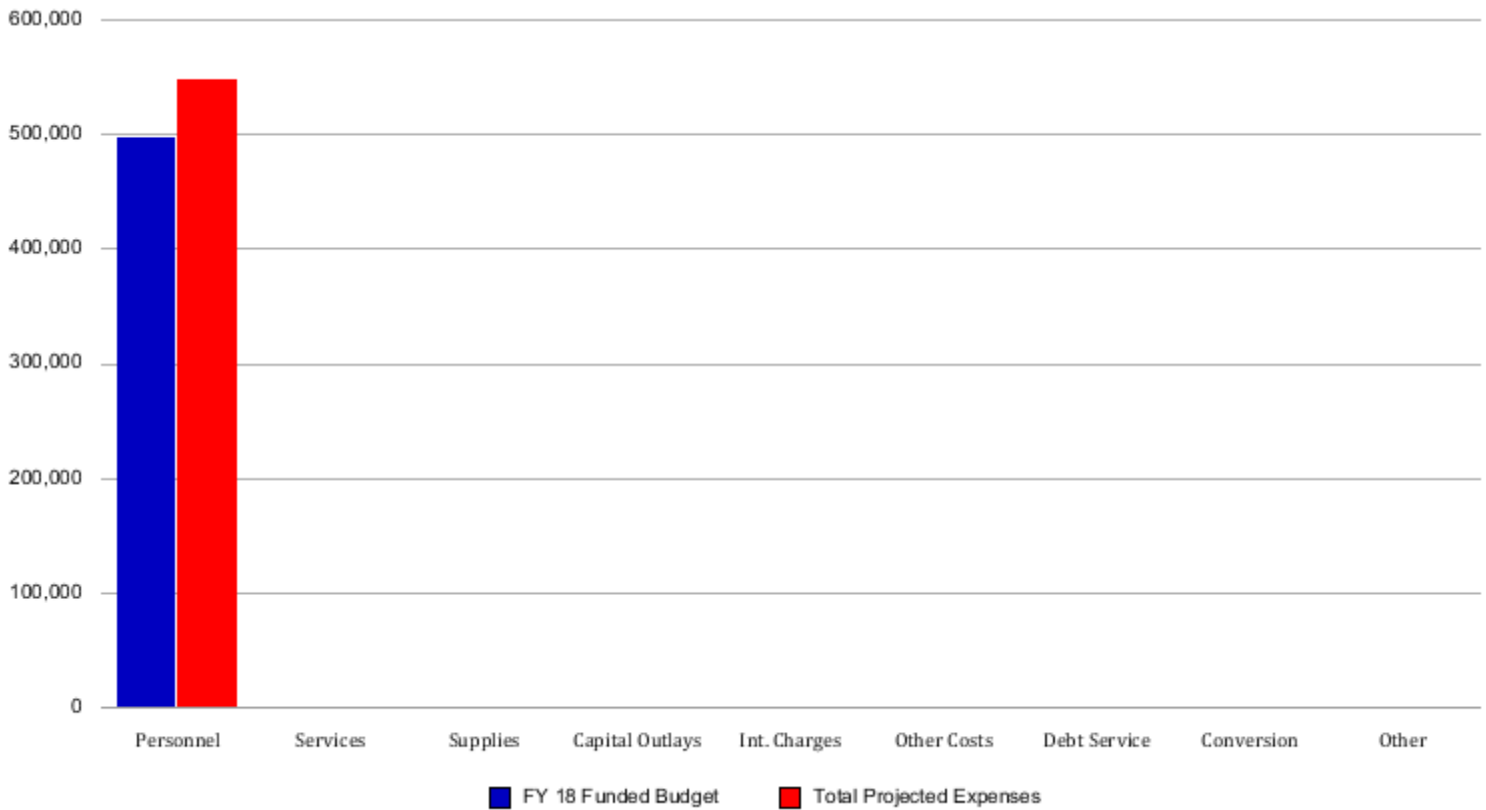
Major Revenue Variances:

As of December 31, 2017, E911 revenues were \$11.7MM. The revenues are anticipated to be on target.

Major Expenditure Variances:

As of December 31, 2017, E911 expenditures are anticipated to be on target. Variance due to vacant positions and Contract Services less than anticipated.

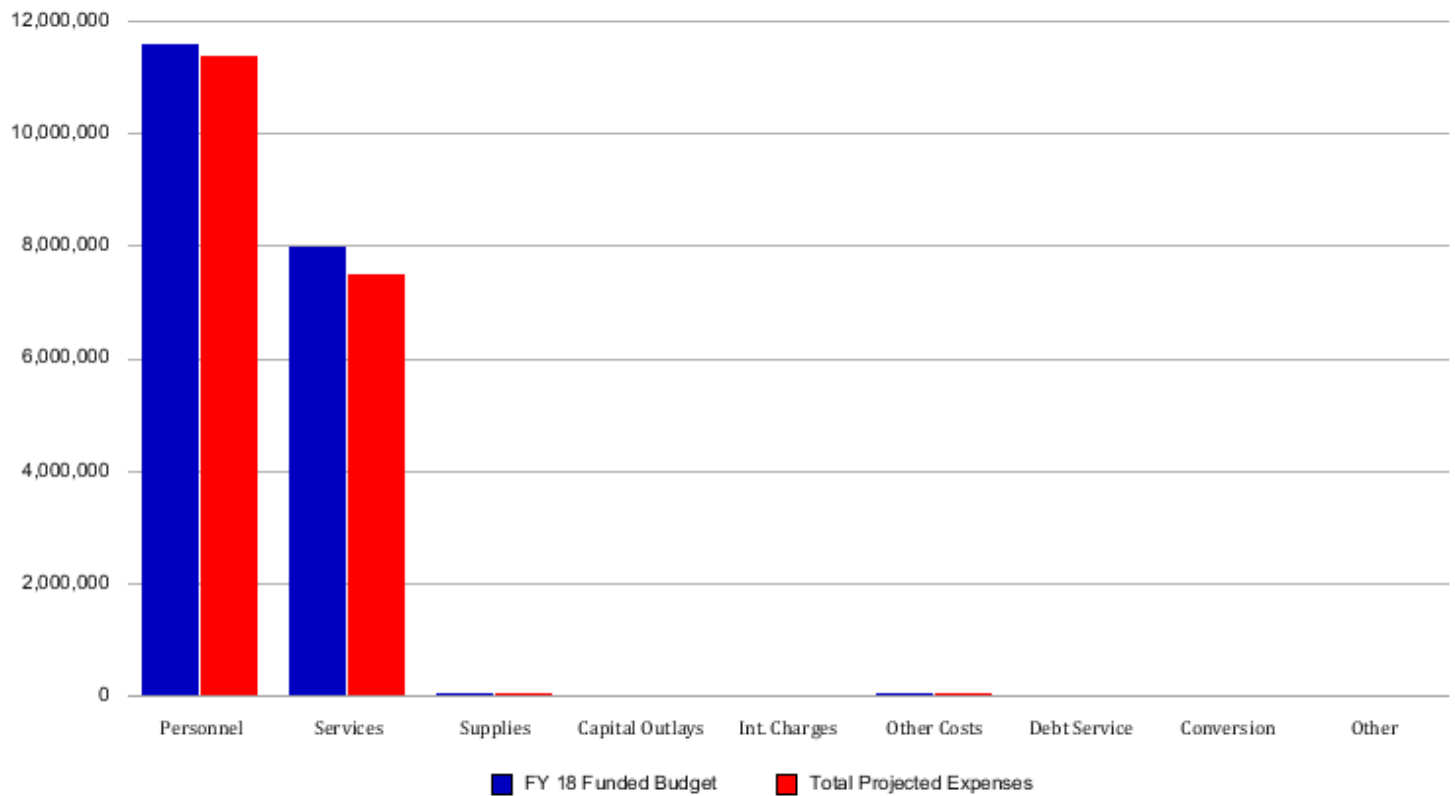
Emergency Telephone System - Department Of Atlanta Information Management



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$497,768	\$300,154	\$248,884	\$549,039	(\$51,271)	(10.30%)
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%
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	\$497,768	\$300,154	\$248,884	\$549,039	(\$51,271)	(10.30%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, AIM had no vacant positions. Variance due to lump sum payouts for annual leave.
Purchased / Contracted Services Explanation	N/A
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

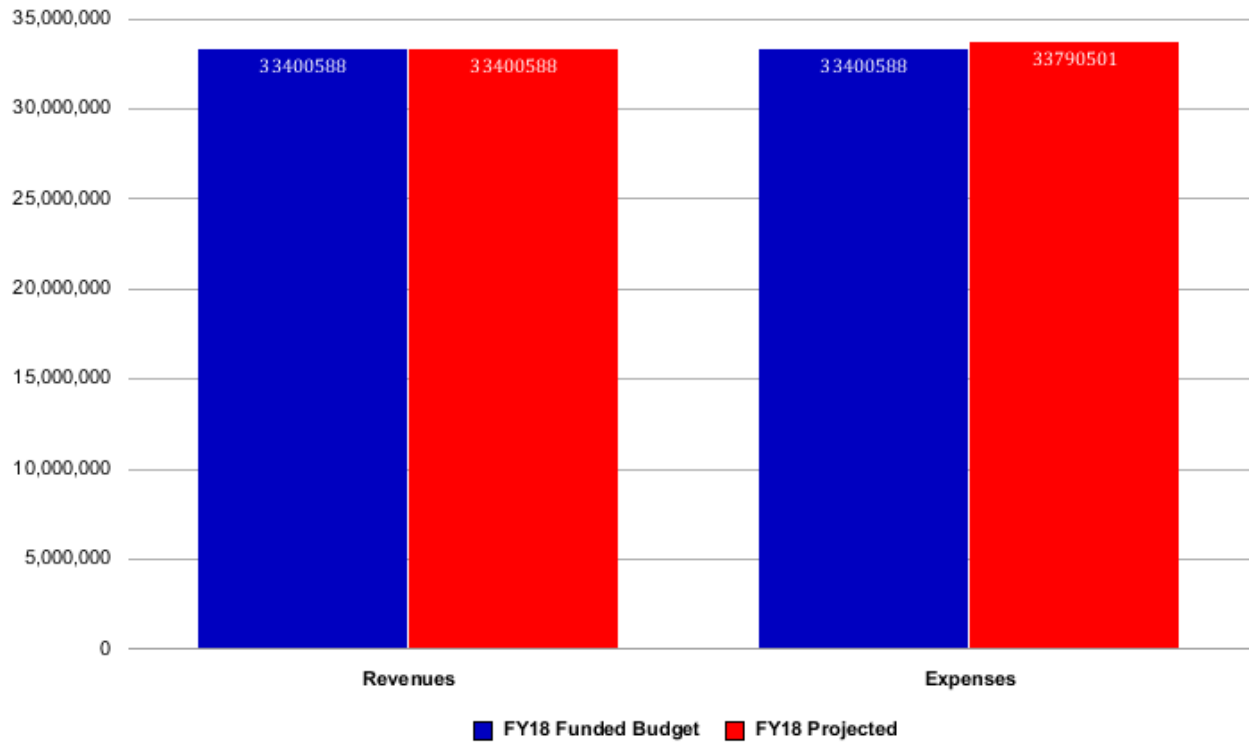
Emergency Telephone System - Department Of Police Services



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$11,585,895	\$5,932,080	\$5,449,384	\$11,381,463	\$204,432	1.76%
Purchased / Contracted Services	\$8,004,238	\$2,344,008	\$5,168,732	\$7,512,740	\$491,498	6.14%
Supplies	\$70,416	\$42,501	\$39,000	\$81,501	(\$11,085)	(15.74%)
Capital Outlays	\$5,160	\$0	\$5,160	\$5,160	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0.00%
Other Costs	\$70,368	(\$389)	\$70,757	\$70,368	\$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	\$19,736,077	\$8,318,199	\$10,733,033	\$19,051,232	\$684,845	3.47%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, E911 had 28 vacant positions. Variance due to vacancies offset by overtime more than anticipated.
Purchased / Contracted Services Explanation	Variance due to purchased/contracted services less than anticipated. Expenses include Public Safety System Inc. support for E911, AT&T, and Northrop Grumman Commercial Systems Inc. contracts.
Supplies Explanation	Variance due to furniture and fixture purchases more than anticipated.
Capital Outlays Explanation	Projected to spend within budget. This line includes equipment expenses.
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	Projected to spend within budget. This line includes services related to billing and collecting of COA E911 fees.
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

Fleet Service Fund BUDGET VARIANCE ANALYSIS AND PROJECTION



Account	FY16 Actual Y-T-D(Dec)	FY17 Actual Y-T-D(Dec)	FY18 Funded Budget	FY18 Actual Y-T-D(Dec)	FY18 Projected	Variance (\$)	Variance (%)
Revenues	\$16,767,759	\$16,898,312	\$33,400,588	\$15,929,098	\$33,400,588	\$0	\$0.00%
Expenses	\$15,873,946	\$15,419,297	\$33,400,588	\$16,557,626	\$33,790,501	(\$389,913)	(\$1.17%)
Surplus (Deficit)	\$893,813	\$1,479,016	\$0	(\$628,527)	(\$389,913)	(\$389,913)	N/A

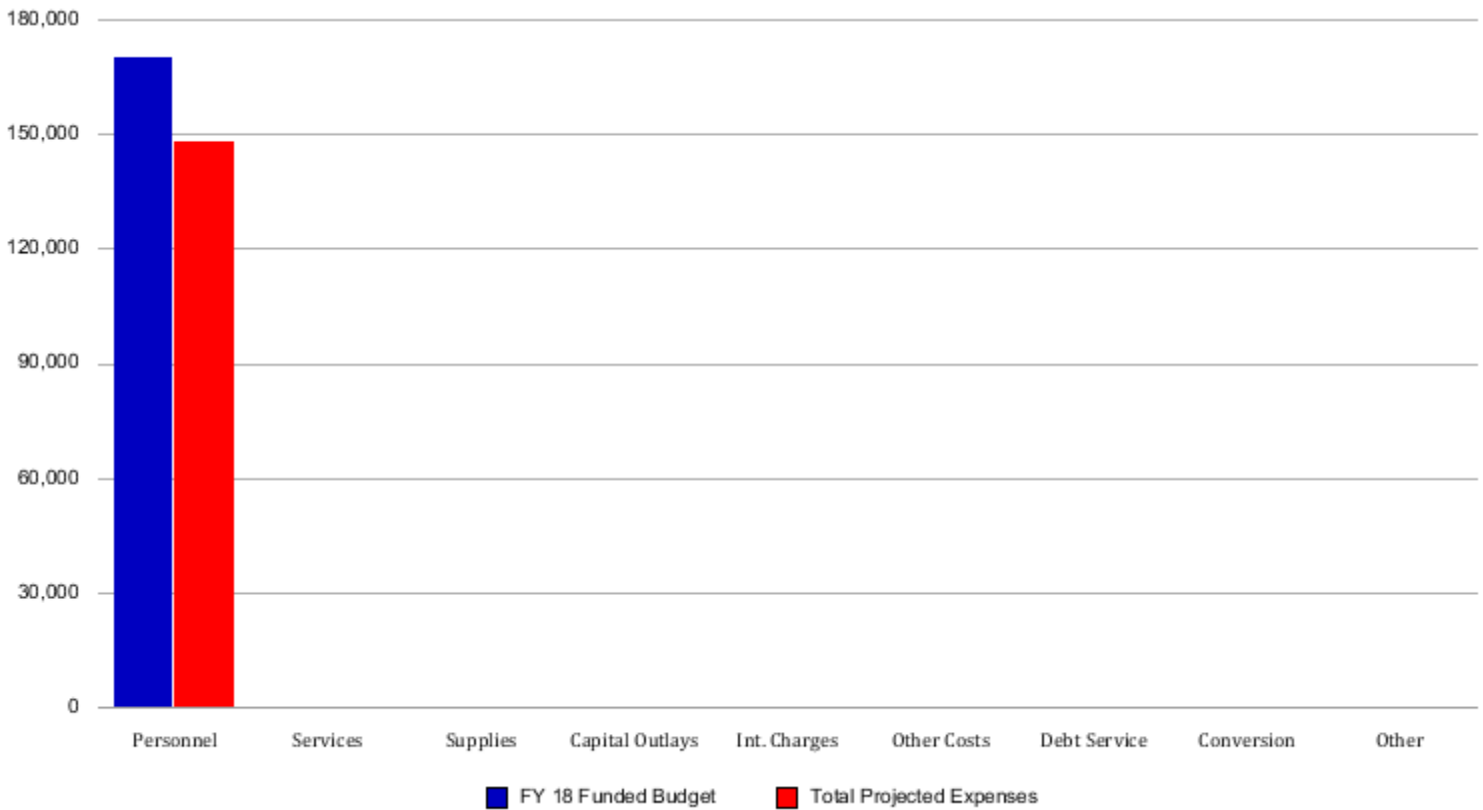
Major Revenue Variances:

As of December 31, 2017, the Fleet Service Fund generated \$15.9MM in revenues. The Department projects FY18 revenues will be on par with anticipations.

Major Expenditure Variances:

Fleet services is projected to be over budget due to fuel costs and after market repair supplies for fleet vehicles more than anticipated.

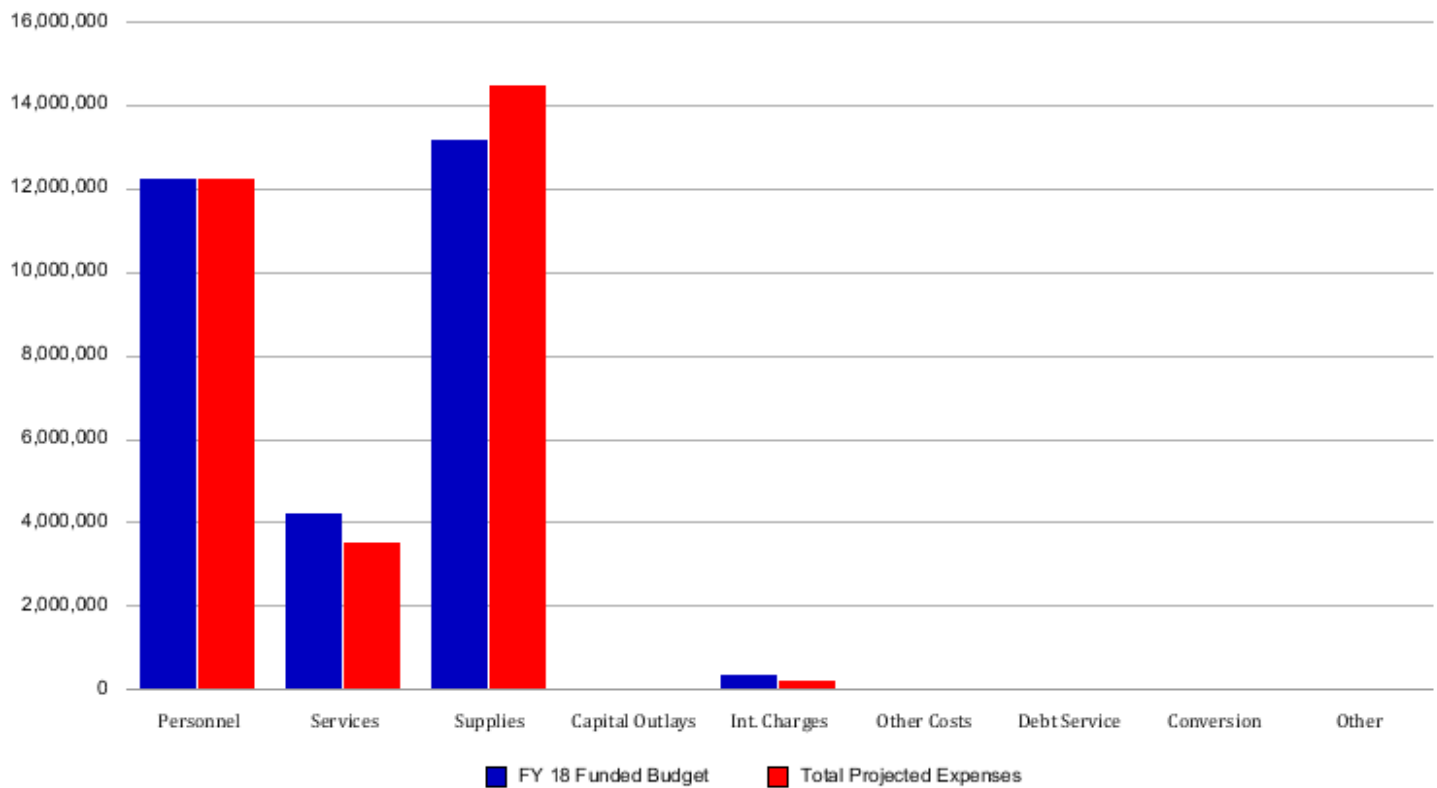
Fleet Service Fund - Department Of Procurement



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$170,302	\$63,910	\$84,506	\$148,416	\$21,886	12.85%
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%
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	\$170,302	\$63,910	\$84,506	\$148,416	\$21,886	12.85%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Procurement had one partially funded vacant position.
Purchased / Contracted Services Explanation	N/A
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

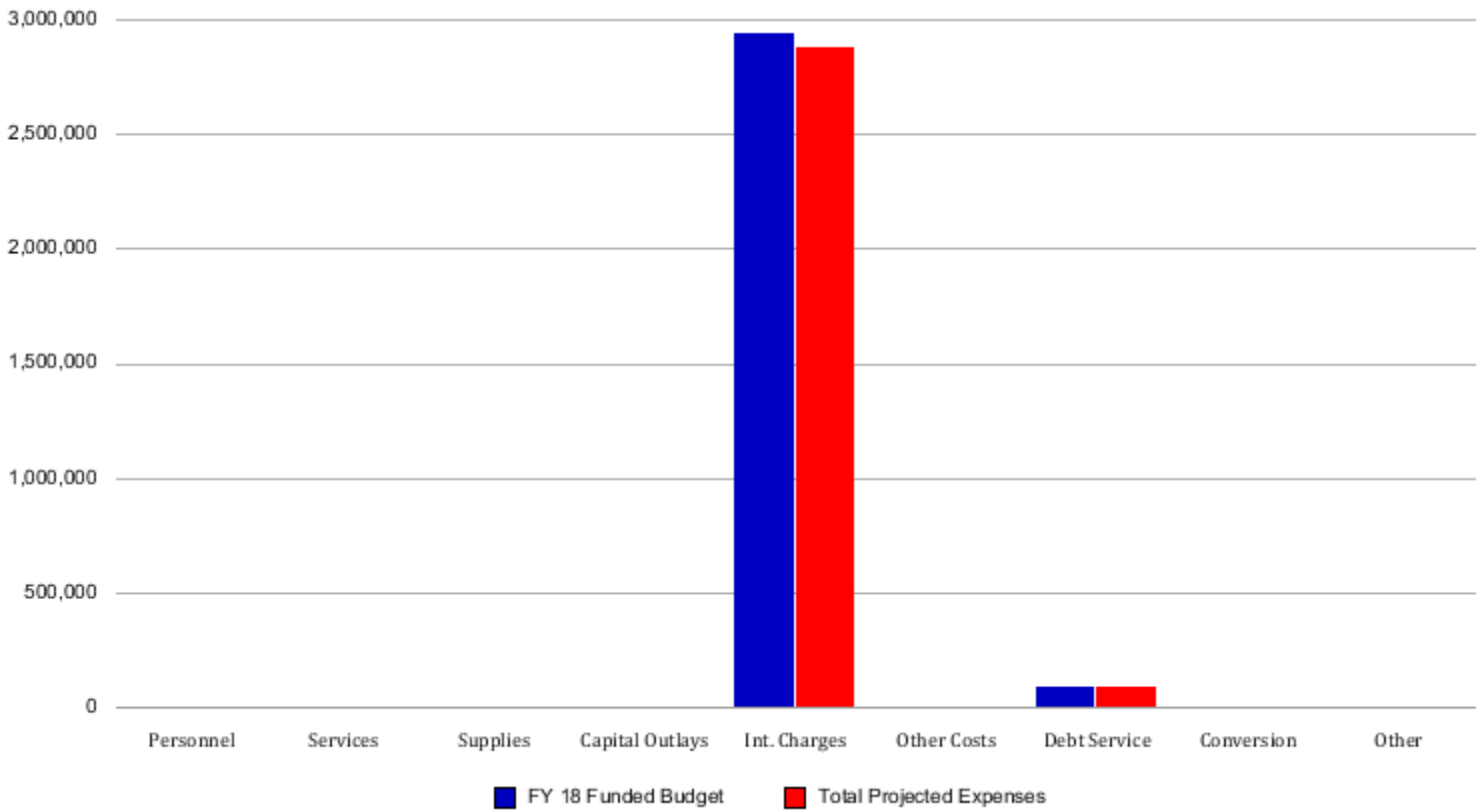
Fleet Service Fund - Department Of Public Works



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$12,233,675	\$6,204,244	\$6,060,841	\$12,265,085	(\$31,410)	(0.26%)
Purchased / Contracted Services	\$4,258,675	\$1,939,555	\$1,604,420	\$3,543,975	\$714,700	16.78%
Supplies	\$13,176,676	\$6,361,159	\$8,132,382	\$14,493,541	(\$1,316,865)	(9.99%)
Capital Outlays	\$15,500	\$0	\$15,500	\$15,500	\$0	0.00%
Interfund / Interdepartmental Charges	\$401,038	\$132,568	\$136,456	\$269,024	\$132,014	32.92%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$30,085,564	\$14,637,526	\$15,949,599	\$30,587,125	(\$501,561)	(1.67%)

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Public Works had 20 partially funded vacant positions. Variance due to extra help and overtime more than anticipated.
Purchased / Contracted Services Explanation	Variance due to consulting/professional services less than anticipated. Expenses include repair and maintenance to fleet vehicles.
Supplies Explanation	Variance due to motor vehicle diesel and small part supplies such as after market repair parts for automobiles, light duty trucks, medium/heavy trucks, vans and SUV's more than anticipated.
Capital Outlays Explanation	Projected to spend within budget. This line is for vehicles, machinery and equipment purchases.
Interfund / Interdepartmental Charges Explanation	Variance due to motor fuel and maintenance repairs less than anticipated.
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

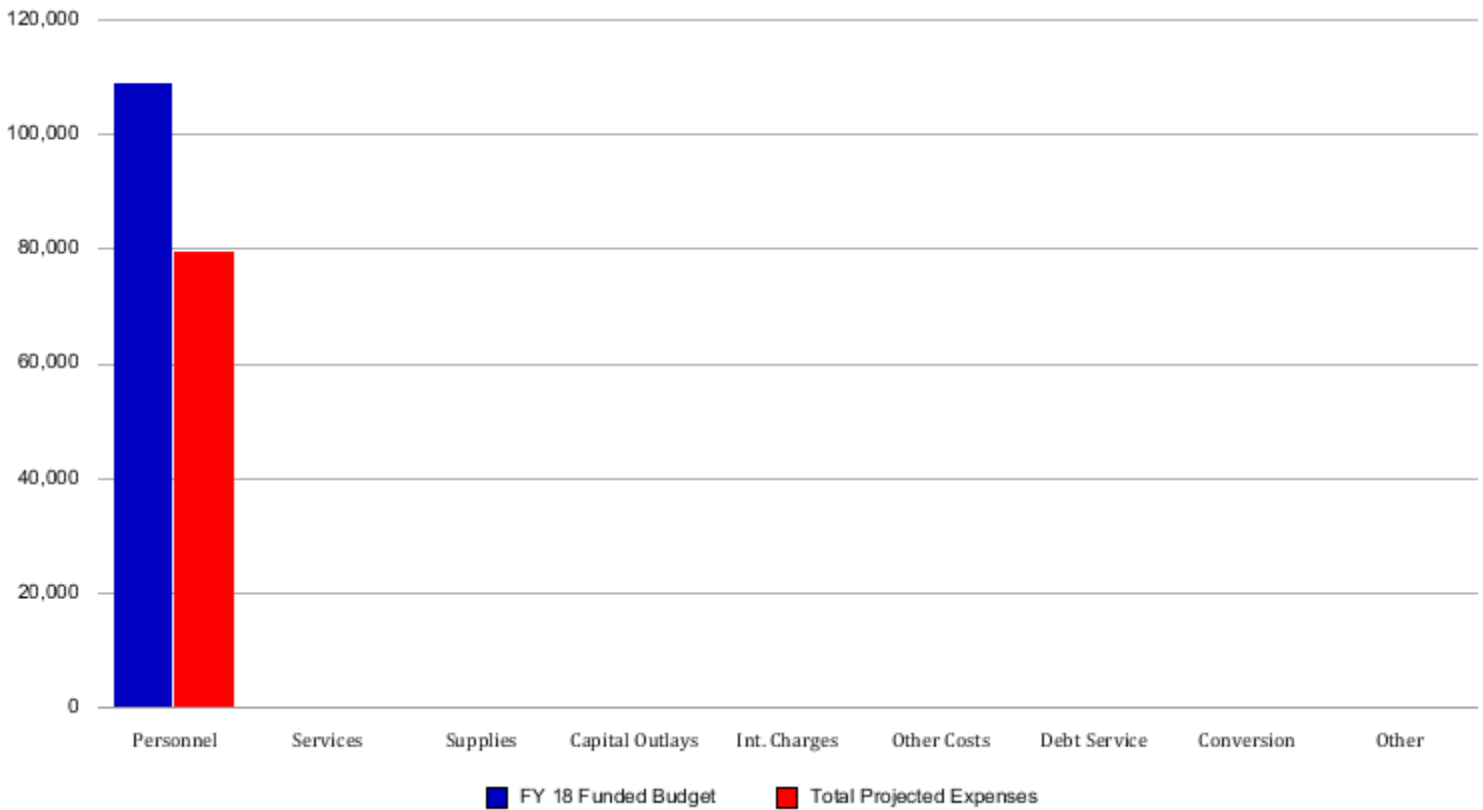
Fleet Service Fund - Non-Departmental



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$0	(\$56,000)	\$56,000	\$0	\$0	0.00%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$2,939,000	\$1,837,809	\$1,040,456	\$2,878,265	\$60,735	2.07%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$96,857	\$11,299	\$85,558	\$96,857	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$3,035,857	\$1,793,108	\$1,182,014	\$2,975,122	\$60,735	2.00%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	N/A
Purchased / Contracted Services Explanation	Variance due to standing accrual to be paid 3rd quarter.
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	Variance due to monthly indirect cost allocations less than anticipated.
Other Costs Explanation	N/A
Debt Service Explanation	Projected to spend within budget. This line is for Fleet Service Fund allocable interest.
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

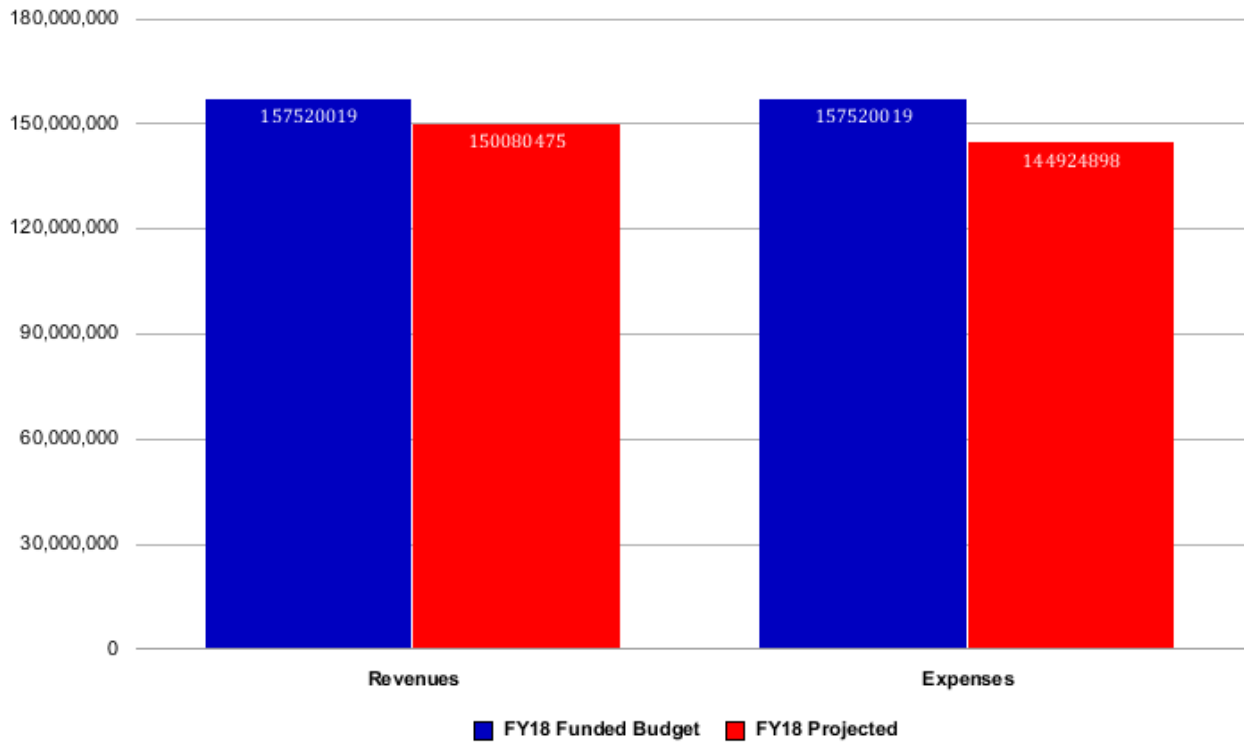
Fleet Service Fund - Department Of Human Resources



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$108,865	\$39,241	\$40,597	\$79,837	\$29,028	26.66%
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%
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	\$108,865	\$39,241	\$40,597	\$79,837	\$29,028	26.66%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Human Resources had no vacant positions. Variance due to extra help less than anticipated.
Purchased / Contracted Services Explanation	N/A
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	N/A
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

Group Insurance Fund BUDGET VARIANCE ANALYSIS AND PROJECTION



Account	FY16 Actual Y-T-D(Dec)	FY17 Actual Y-T-D(Dec)	FY18 Funded Budget	FY18 Actual Y-T-D(Dec)	FY18 Projected	Variance (\$)	Variance (%)
Revenues	\$73,564,378	\$72,805,359	\$157,520,019	\$72,372,010	\$150,080,475	(\$7,439,544)	(\$4.72%)
Expenses	\$72,211,920	\$76,024,801	\$157,520,019	\$75,275,829	\$144,924,898	\$12,595,121	\$8.00%
Surplus (Deficit)	\$1,352,459	(\$3,219,442)	\$0	(\$2,903,819)	\$5,155,577	\$5,155,577	N/A

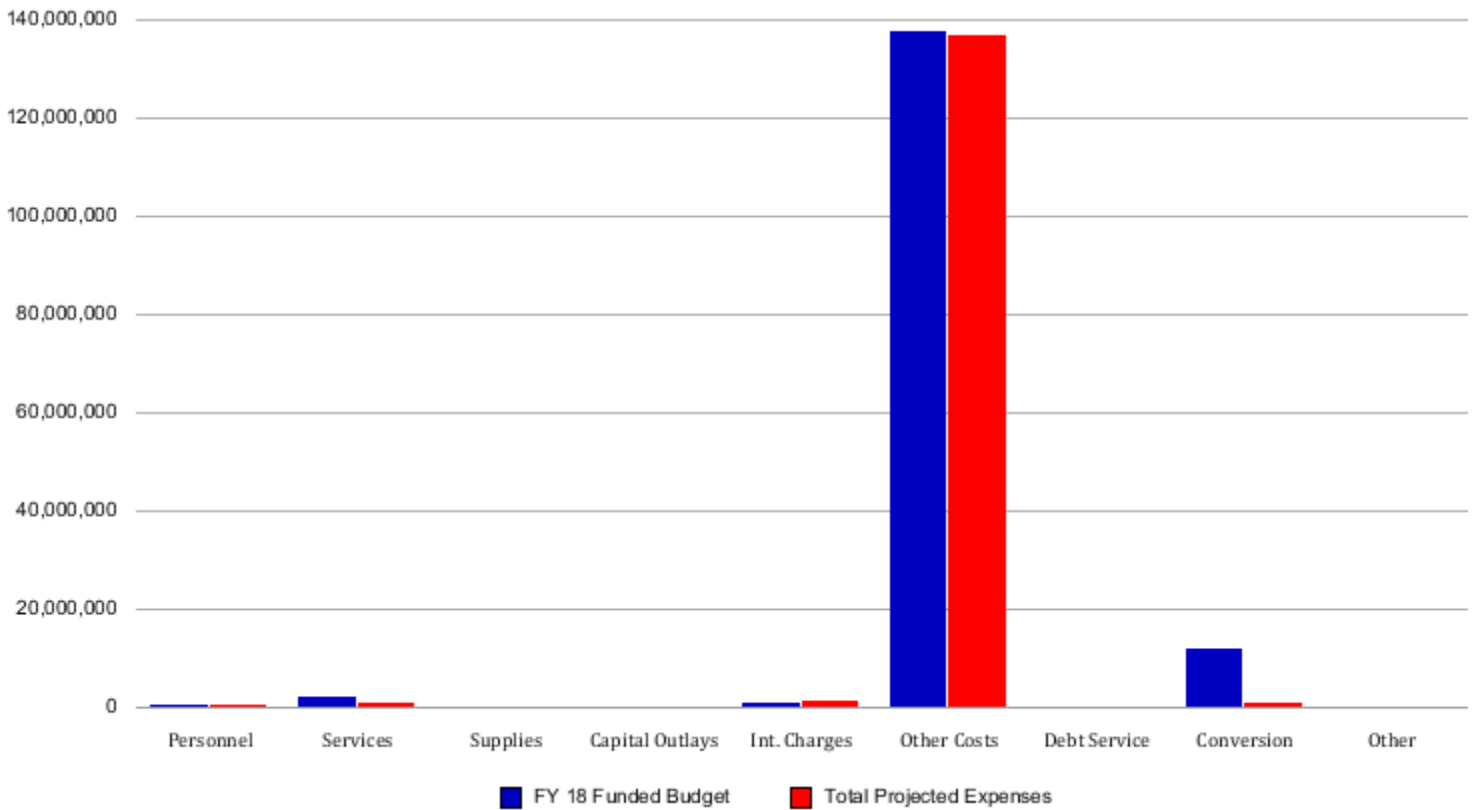
Major Revenue Variances:

Variance due to number of participants in plan. The employer and employee contributions fund medical claims because the City is self-funded and the contracts for the medical providers act as Administrators over the insurance program.

Major Expenditure Variances:

Currently, FY18 Group Insurance expenditures are projected to be \$144.9MM. This amount includes projected expenses for insurance plan payments as well as costs related to the Affordable Care Act.

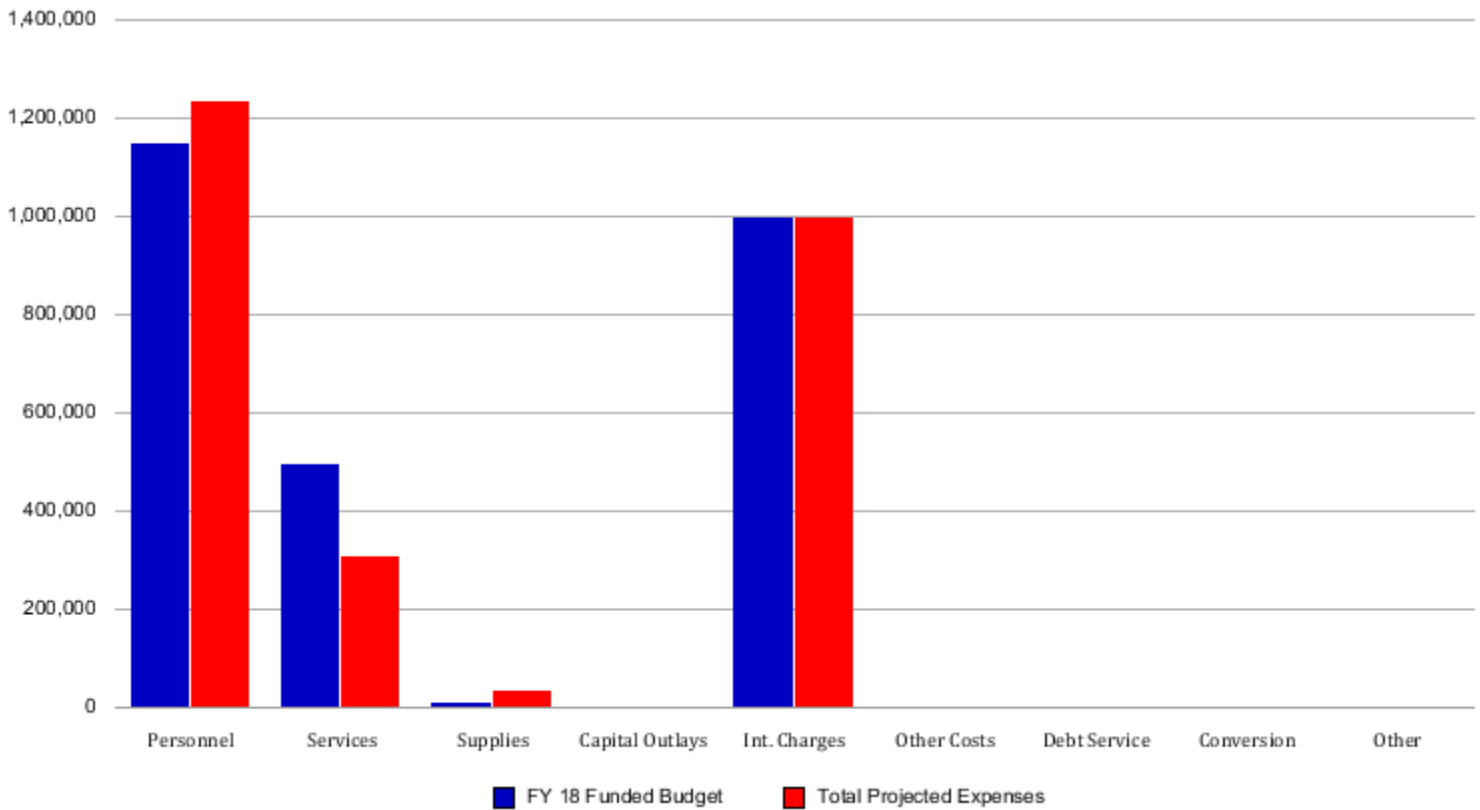
Group Insurance Fund - Non-Departmental



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$1,118,054	\$362,422	\$670,035	\$1,032,457	\$85,597	7.66%
Purchased / Contracted Services	\$2,500,000	(\$18,000)	\$1,250,000	\$1,232,000	\$1,268,000	50.72%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$1,222,000	\$1,423,046	\$367,322	\$1,790,368	(\$568,368)	(46.51%)
Other Costs	\$137,620,810	\$72,634,171	\$64,117,119	\$136,751,290	\$869,520	0.63%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$12,397,237	\$0	\$1,531,952	\$1,531,952	\$10,865,285	87.64%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$154,858,101	\$74,401,639	\$67,936,428	\$142,338,066	\$12,520,035	8.08%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	Variance due to expenses related to voluntary employee/retiree vision care less than anticipated.
Purchased / Contracted Services Explanation	Variance due to costs related to the new Employee Wellness Center operating contracts less than anticipated.
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	Variance due to indirect cost monthly allocations more than anticipated.
Other Costs Explanation	Variance due to incurred but not reported claims less than anticipated.
Debt Service Explanation	N/A
Conversion / Summary Explanation	Variance due to funding for Employee Wellness Center build out to be expensed as needed.
Other Financing Uses Explanation	N/A

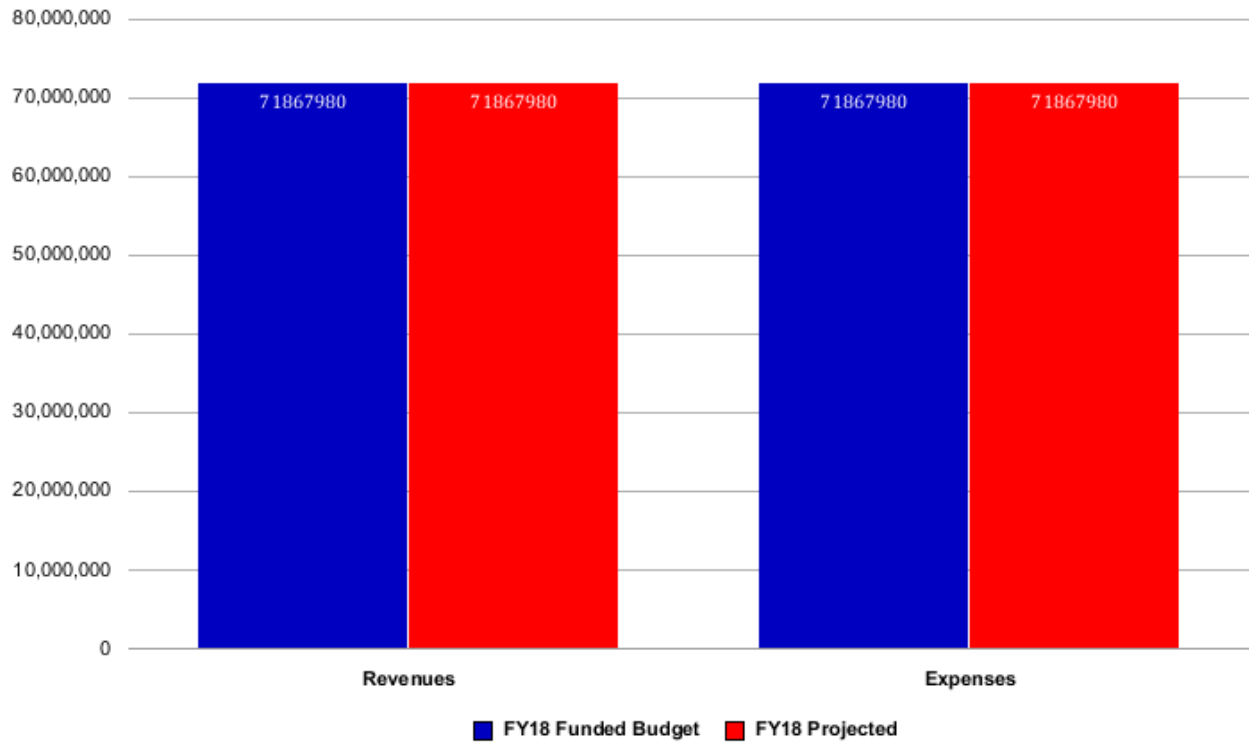
Group Insurance Fund - Department Of Human Resources



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$1,150,474	\$670,930	\$565,246	\$1,236,176	(\$85,702)	(7.45%)
Purchased / Contracted Services	\$497,453	\$175,943	\$135,774	\$311,717	\$185,736	37.34%
Supplies	\$13,558	\$26,016	\$12,489	\$38,505	(\$24,947)	(184.00%)
Capital Outlays	\$0	\$101	(\$101)	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$1,000,433	\$1,199	\$999,235	\$1,000,433	\$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	\$2,661,918	\$874,190	\$1,712,641	\$2,586,831	\$75,087	2.82%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	As of December 31, 2017, the Department of Human Resources had no vacant positions. Variance due to personnel adjustments.
Purchased / Contracted Services Explanation	Variance due to Employee Assistance Programs, document shredding, and design/printer services less than anticipated.
Supplies Explanation	Variance due to supplies more than anticipated.
Capital Outlays Explanation	Variance due to an accounting error corrected in the 3rd quarter.
Interfund / Interdepartmental Charges Explanation	Projected to spend within budget. This line includes Employee Benefit Costs.
Other Costs Explanation	N/A
Debt Service Explanation	N/A
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A

Hotel/Motel Tax Fund BUDGET VARIANCE ANALYSIS AND PROJECTION



Account	FY16 Actual Y-T-D(Dec)	FY17 Actual Y-T-D(Dec)	FY18 Funded Budget	FY18 Actual Y-T-D(Dec)	FY18 Projected	Variance (\$)	Variance (%)
Revenues	\$28,520,354	\$36,236,816	\$71,867,980	\$30,992,927	\$71,867,980	\$0	\$0.00%
Expenses	\$27,122,643	\$29,445,963	\$71,867,980	\$29,704,109	\$71,867,980	\$0	\$0.00%
Surplus (Deficit)	\$1,397,711	\$6,790,852	\$0	\$1,288,818	\$0	\$0	N/A

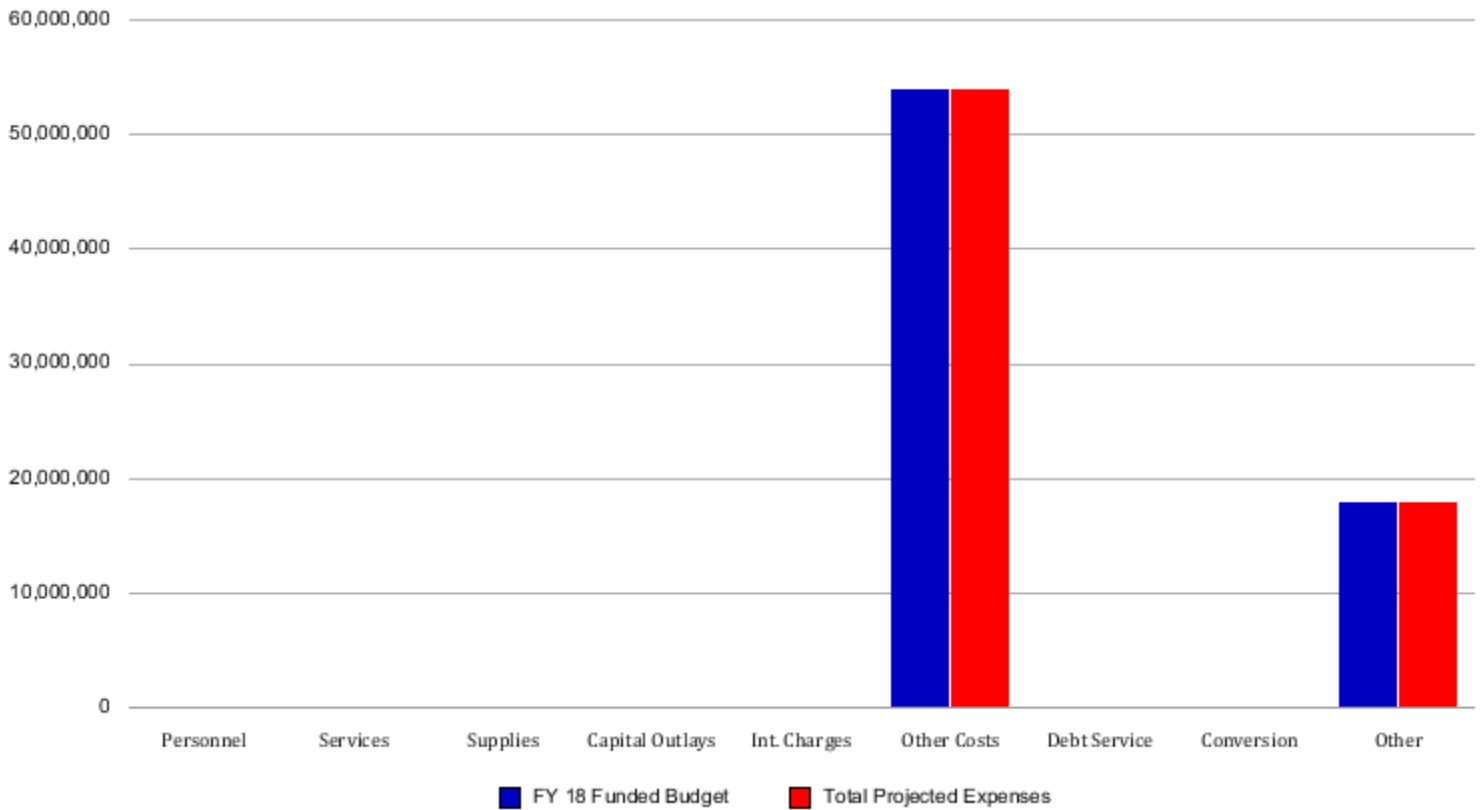
Major Revenue Variances:

As of December 31, 2017, the Hotel/Motel Tax Fund revenues were \$31M. Revenues are expected to be in line with anticipated budget.

Major Expenditure Variances:

Hotel/Motel Tax Fund expenses are commensurate with revenues.

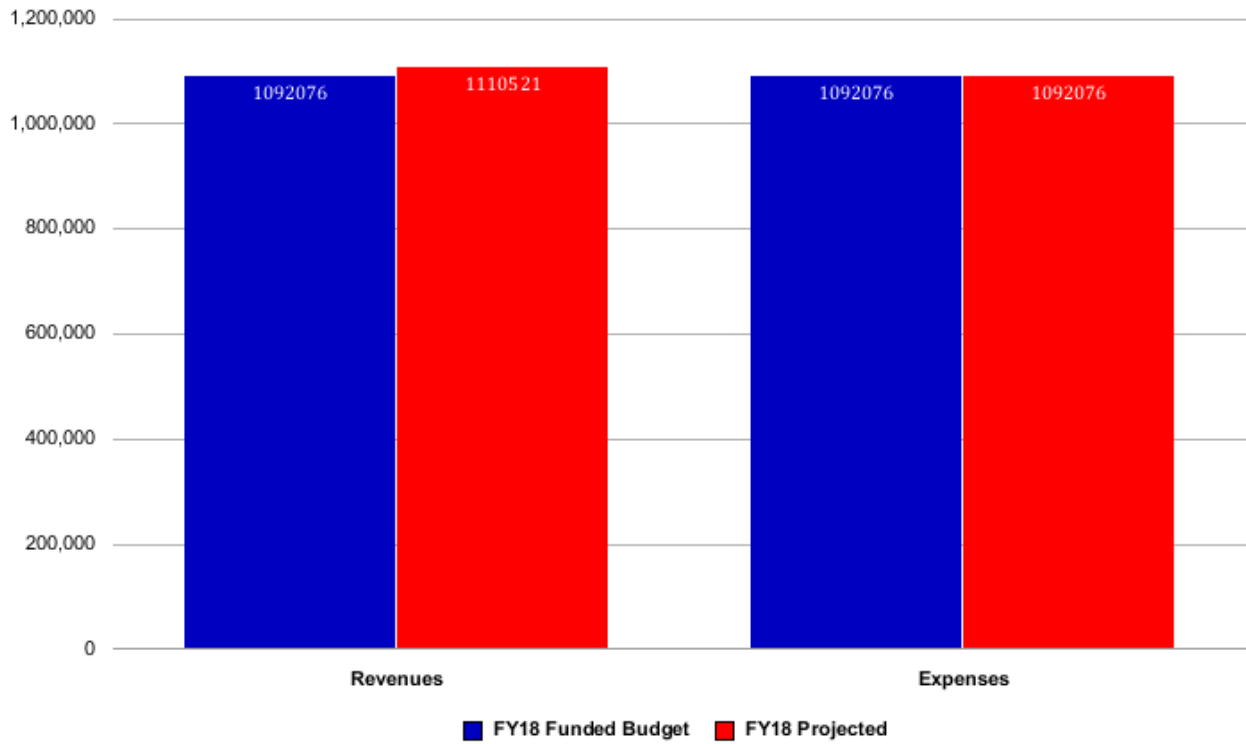
Hotel/Motel Tax Fund - Non-Departmental



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	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%
Other Costs	53,908,172	21,378,710	32,529,462	53,908,172	\$0	0.00%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	17,959,808	8,325,399	9,634,409	17,959,808	\$0	0.00%
Expenses	71,867,980	29,704,109	42,163,871	71,867,980	\$0	0.00%

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

Rental/Motor Vehicle Tax Fund BUDGET VARIANCE ANALYSIS AND PROJECTION



Account	FY16 Actual Y-T-D(Dec)	FY17 Actual Y-T-D(Dec)	FY18 Funded Budget	FY18 Actual Y-T-D(Dec)	FY18 Projected	Variance (\$)	Variance (%)
Revenues	\$534,167	\$520,401	\$1,092,076	\$622,387	\$1,110,521	\$18,445	\$1.69%
Expenses	\$528,446	\$517,401	\$1,092,076	\$482,549	\$1,092,076	\$0	\$0.00%
Surplus (Deficit)	\$5,721	\$3,000	\$0	\$139,838	\$18,445	\$18,445	N/A

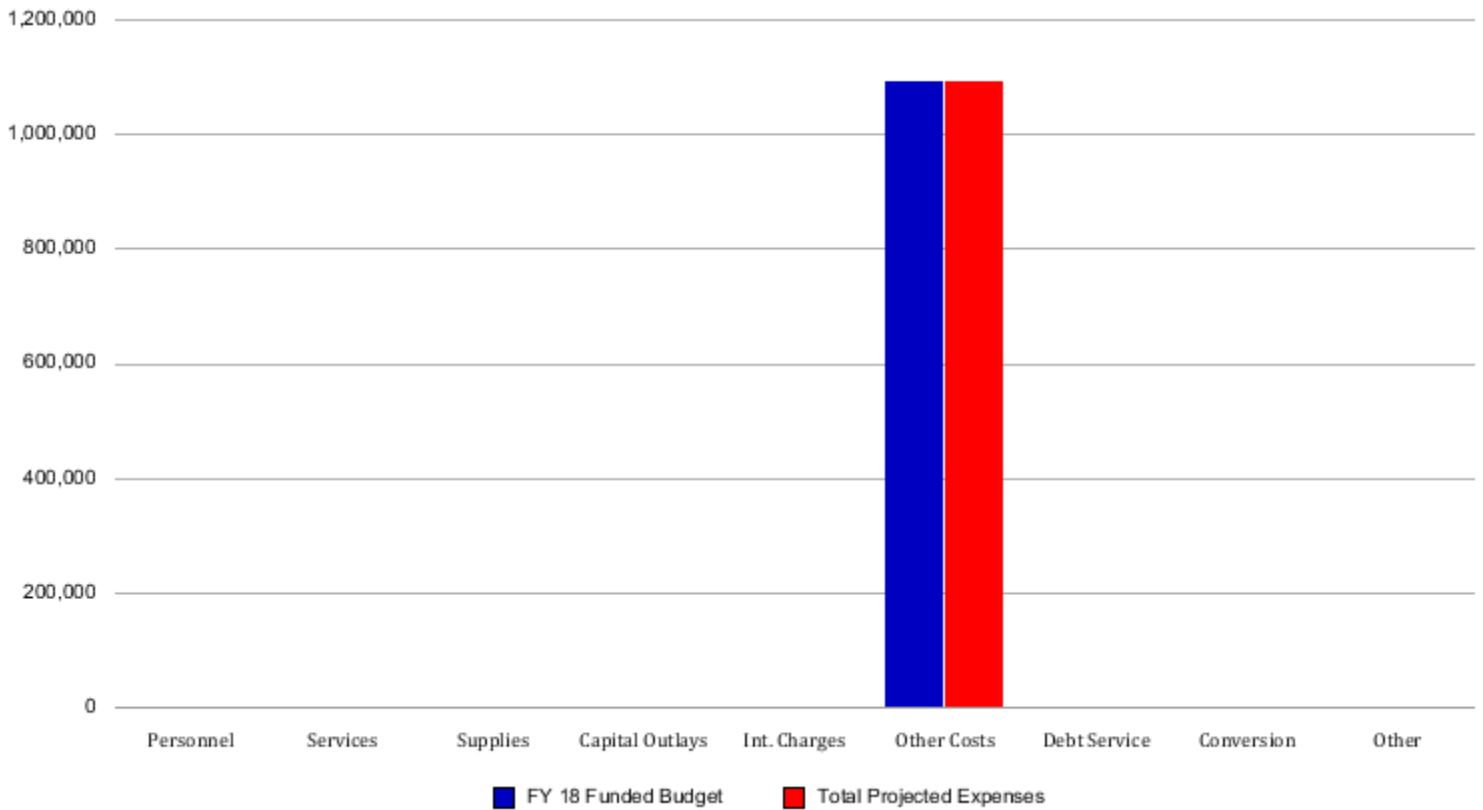
Major Revenue Variances:

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

Major Expenditure Variances:

Expenditures are projected to be on par as anticipated.

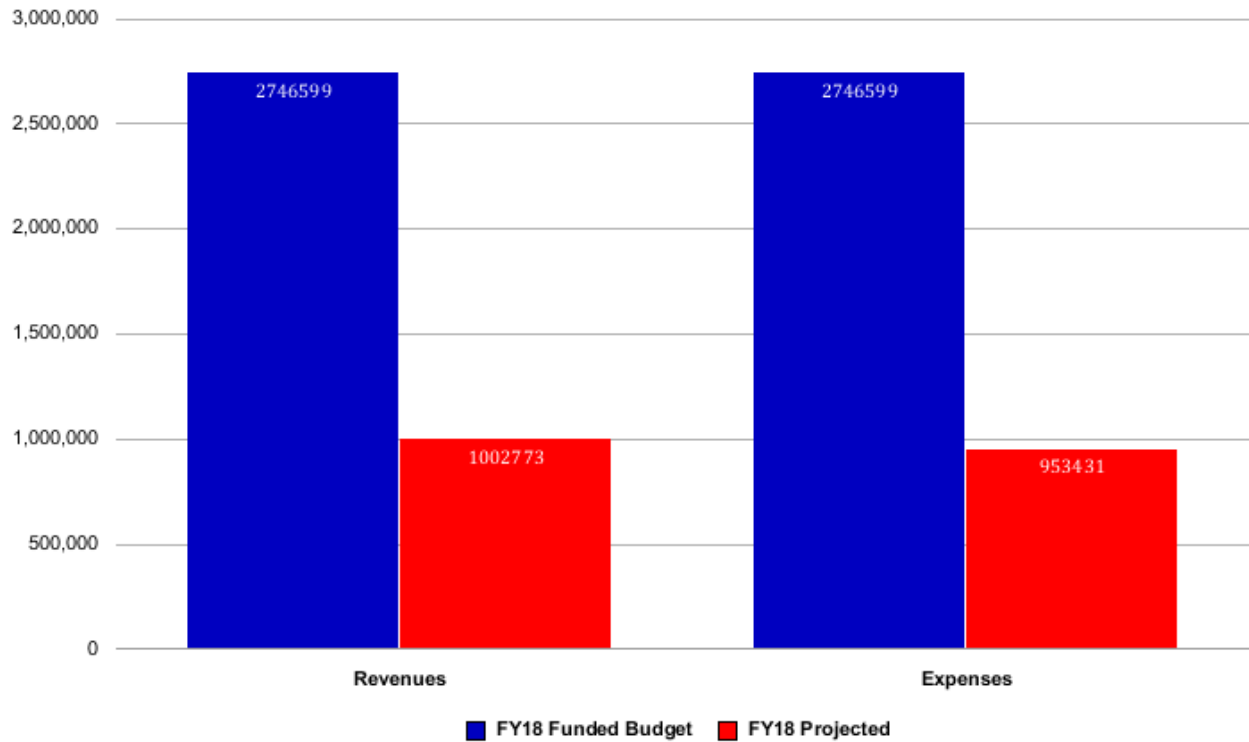
Rental/Motor Vehicle Tax Fund - Non-Departmental



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	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%
Other Costs	\$1,092,076	\$482,364	\$609,712	\$1,092,076	\$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	\$1,092,076	\$482,364	\$609,712	\$1,092,076	\$0	0.00%

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

City Plaza Operating Fund BUDGET VARIANCE ANALYSIS AND PROJECTION



Account	FY16 Actual Y-T-D(Dec)	FY17 Actual Y-T-D(Dec)	FY18 Funded Budget	FY18 Actual Y-T-D(Dec)	FY18 Projected	Variance (\$)	Variance (%)
Revenues	\$0	\$767,510	\$2,746,599	\$482,773	\$1,002,773	(\$1,743,826)	(\$63.49%)
Expenses	\$0	\$504,124	\$2,746,599	\$582,391	\$953,431	\$1,793,168	\$65.29%
Surplus (Deficit)	\$0	\$263,386	\$0	(\$99,618)	\$49,342	\$49,342	N/A

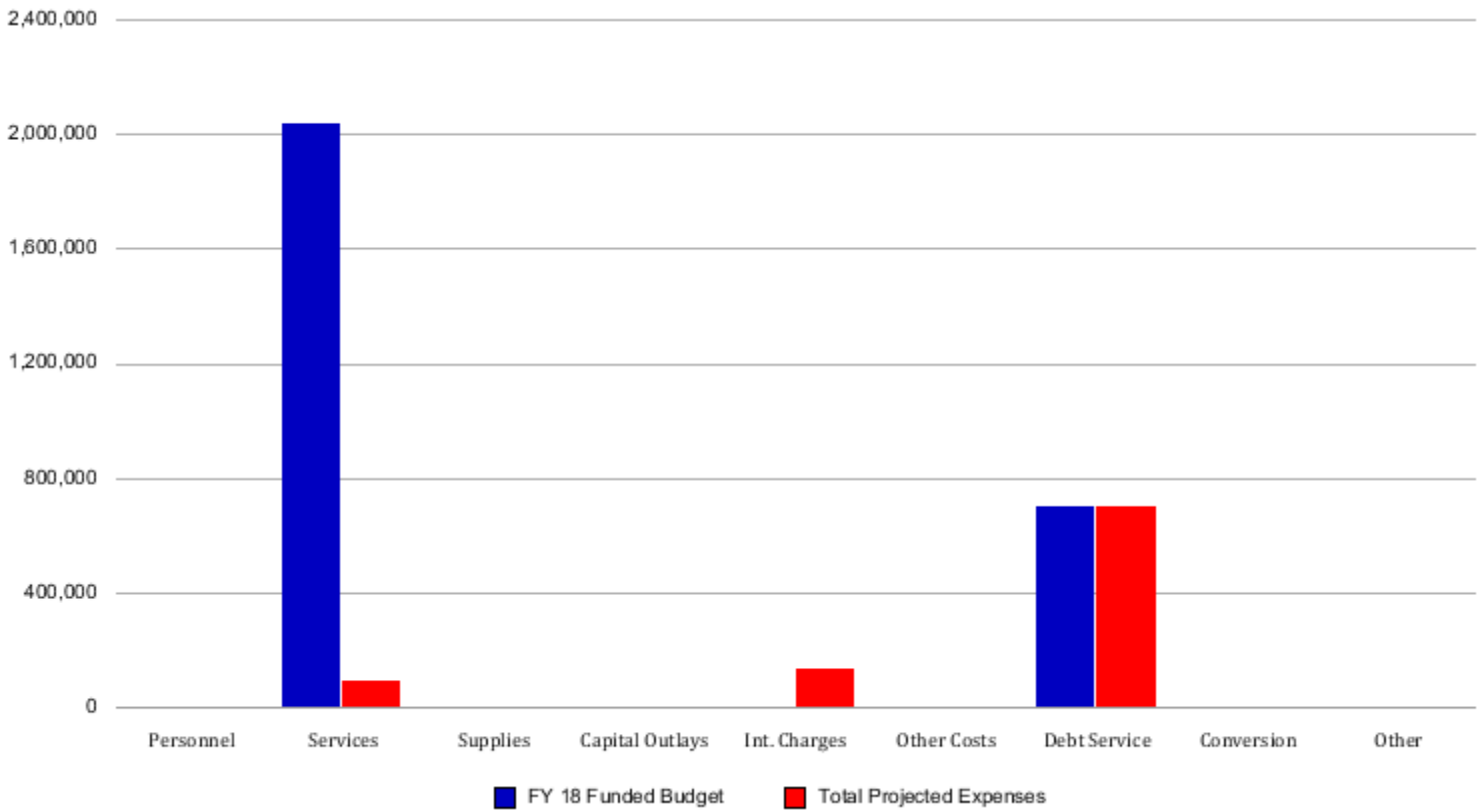
Major Revenue Variances:

As of December 31, 2017, the City Plaza Operating Fund revenues were \$483K. Projected revenues were adjusted to better align with current trends in rental revenue.

Major Expenditure Variances:

Variance in City Plaza Fund due to funding for Professional/Consulting Services to be expensed as needed.

City Plaza Operating Fund - Non-Departmental



Account	FY 18 Funded Budget	Actual Y-T-D (Dec)	Projected Expenses	Total Projected Expenses	Variance(\$)	Variance(%)
Personnel Services And Employee Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased / Contracted Services	\$2,037,000	\$0	\$100,000	\$100,000	\$1,937,000	95.09%
Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund / Interdepartmental Charges	\$0	\$71,916	\$71,916	\$143,832	(\$143,832)	0.00%
Other Costs	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Service	\$709,599	\$510,475	\$199,124	\$709,599	\$0	0.00%
Conversion / Summary	\$0	\$0	\$0	\$0	\$0	0.00%
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	0.00%
Expenses	\$2,746,599	\$582,391	\$371,040	\$953,431	\$1,793,168	65.29%

Expenditure Category	Variance Explanation
Personnel Services And Employee Benefits Explanation	N/A
Purchased / Contracted Services Explanation	Variance due to funding for Professional/Consulting Services to be expensed as needed.
Supplies Explanation	N/A
Capital Outlays Explanation	N/A
Interfund / Interdepartmental Charges Explanation	Variance due to indirect cost allocations more than anticipated.
Other Costs Explanation	N/A
Debt Service Explanation	Projected to spend within budget. This line includes payment for debt service.
Conversion / Summary Explanation	N/A
Other Financing Uses Explanation	N/A



Cash Pool Reporting – December 2017

Enterprise Funds

Enterprise Funds		Investment in Cash Pool (\$ in thousands)				Cash Pool Interest Earnings (\$ in thousands)			
Fund	Description	Sep-17	Oct-17	Nov-17	Dec-17	Sep-17	Oct-17	Nov-17	Dec-17
5051	Water and Waste Water Revenue	\$94,496	(\$394)	\$28,573	\$51,847	\$80	\$46	\$9	\$42
5052	Water and Waste Water Renewal Extension	804,034	790,733	777,712	758,865	817	776	523	794
5401	Solid Waste Services Revenue	(27,249)	(9,529)	(240)	(2,376)	(29)	(18)	(3)	(1)
5402	Solid Waste R&E	(7,719)	(7,727)	(7,732)	(9,864)	(8)	(8)	(5)	(9)
5501	Airport Revenue	85,195	95,745	110,292	112,499	84	88	69	115
5502	Airport Renewal Extension	742,287	723,107	706,526	695,185	762	713	476	724
	Total	\$1,691,043	\$1,591,935	\$1,615,131	\$1,606,156	\$1,706	\$1,597	\$1,069	\$1,665



Cash Pool Reporting – December 2017

Governmental Funds

Governmental Funds		Investment in Cash Pool (\$ in thousands)				Cash Pool Interest Earnings (\$ in thousands)			
Fund	Description	Sep-17	Oct-17	Nov-17	Dec-17	Sep-17	Oct-17	Nov-17	Dec-17
1001	General Fund	\$183,989	\$196,165	\$164,683	\$247,758	\$200	\$185	\$120	\$213
2151	Emergency Telephone System	(5,185)	(2,620)	(1,542)	(2,465)	(5)	(4)	(1)	(2)
2351	TSPLOST	38	38	38	38	-	-	-	-
2751	Hotel/Motel Tax	617	1,850	2,191	351	1	1	1	1
2801	Rental/Motor Vehicle Tax	(8)	(8)	(12)	(8)	-	-	-	-
3101	Annual Bond	347	347	347	347	-	-	-	-
3351	TSPLOST Capital Projects	21,323	26,318	26,806	24,337	19	23	18	27
3501	Park Improvement	2,312	2,280	2,413	3,855	2	2	1	3
3503	Capital Finance	12,206	14,146	12,014	21,514	12	13	9	17
3504	Special Assessment	3,319	3,352	3,367	3,407	3	3	2	4
3507	Capital Asset	(94)	(177)	(412)	(244)	-	-	-	-
3508	Capital Finance Recovery Zone	13	13	13	13	-	-	-	-
5059	Special 1% Sales and Use Tax	-	-	-	-	-	-	-	-
	Total	\$218,877	\$241,704	\$209,908	\$298,902	\$232	\$223	\$150	\$263



Cash Pool Reporting – December 2017

Other Funds

Other Funds		Investment in Cash Pool (\$ in thousands)				Cash Pool Interest Earnings (\$ in thousands)			
Fund	Description	Sep-17	Oct-17	Nov-17	Dec-17	Sep-17	Oct-17	Nov-17	Dec-17
4501	Perpetual Care	\$201	\$201	\$201	\$140	\$0	\$0	\$0	\$0
5561	Parks Facilities Revenue	(273)	(274)	(275)	(2)	-	-	-	-
5562	Parks Facilities R&E	(113)	(113)	(113)	(0)	-	-	-	-
5571	Underground Atlanta Facilities Revenue	32	-	-	-	-	-	-	-
5572	Downtown Parking Project	284	320	356	356	-	-	-	-
5574	City Plaza Project	1,433	1,501	1,058	1,127	2	1	1	1
5575	City Plaza R&E	1,026	221	220	170	1	-	-	-
5581	Civic Center Revenue	(4,517)	(4,668)	19,739	185	(4)	(4)	5	10
5582	Civic Center R&E	-	-	-	-	-	-	-	-
6001	Fleet Service	(1,748)	(2,224)	(2,049)	(2,519)	(2)	(2)	(1)	(2)
6002	Group Insurance	(2,153)	(2,862)	(5,204)	(2,572)	(2)	(2)	(3)	(4)
7101	Agency	22,405	22,728	22,968	22,237	23	23	15	23
7701	Trust	28,939	27,998	30,596	33,915	29	28	20	33
	Total	\$45,516	\$42,827	\$67,497	\$53,038	\$47	\$44	\$37	\$61
	Total Investment in Cash Pool	\$1,955,437	\$1,876,466	\$1,892,535	\$1,958,096	\$1,985	\$1,864	\$1,256	\$1,989

CITY OF ATLANTA, GEORGIA
General Fund - Statement of Cash Flows
(In Thousands)
Q2 FY2018 & Q2 FY2017

Unaudited

	FY2018					FY2017			
	Q1	Oct-17	Nov-17	Dec-17	Q2	FY18 Fiscal YTD	Q1	Q2	FY17 Fiscal YTD
Cash and cash equivalents, beginning of period	\$ 205,038	\$ 137,269	\$ 167,918	\$ 150,872	\$ 137,269	\$ 205,038	\$ 138,119	\$ 81,293	\$ 138,119
Cash flows from operating activities									
Revenue									
Cash flow from property taxes	4,418	1,126	9,193	121,090	131,410	135,828	2,241	181,383	183,624
Cash flow from public utility and other taxes	42,550	14,259	43,822	12,377	70,457	113,007	41,000	67,862	108,862
Cash flow from licenses and permits	11,472	5,529	5,688	8,267	19,484	30,956	14,079	18,143	32,222
Cash flow from charges for services	1,278	409	588	562	1,559	2,837	1,318	1,383	2,701
Cash flow from fines & forfeitures	5,311	1,813	1,776	1,430	5,019	10,330	5,774	5,482	11,256
Cash flow from building and concessions	6,131	1,094	1,662	723	3,480	9,611	3,946	2,357	6,303
Cash flow from hotel/motel taxes	3,528	1,702	1,892	1,203	4,797	8,325	3,028	5,280	8,308
Cash flow from other miscellaneous	9,827	3,972	3,173	3,686	10,831	20,658	8,838	8,809	17,647
Accounts Receivable Decrease (Increase)	(1,863)	321	(4,292)	(715)	(4,687)	(6,550)	192	(830)	(638)
Total revenue	82,652	30,226	63,502	148,623	242,351	325,003	80,416	289,869	370,285
Employee Accruals	3,195	864	(1,259)	10,499	10,103	13,298	4,940	789	5,729
Employee Expense	(107,945)	(35,934)	(37,539)	(52,162)	(125,635)	(233,580)	(108,744)	(104,943)	(213,687)
Employee related payments	(104,750)	(35,070)	(38,798)	(41,663)	(115,532)	(220,282)	(103,804)	(104,154)	(207,958)
Payments to Vendors	(37,615)	(14,908)	(14,455)	(17,455)	(46,818)	(84,433)	(39,331)	(51,195)	(90,526)
Accounts Payable	(4,164)	31,454	(32,242)	785	(3)	(4,167)	194	(4,926)	(4,732)
Vendor related payments	(41,779)	16,546	(46,697)	(16,670)	(46,821)	(88,600)	(39,137)	(56,121)	(95,258)
Operating expenses	(146,529)	(18,524)	(85,495)	(58,333)	(162,353)	(308,882)	(142,941)	(160,275)	(303,216)
Operating income	(63,877)	11,702	(21,993)	90,290	79,999	16,122	(62,525)	129,594	67,069
Operating transfers	2,343	763	(5,610)	575	(4,272)	(1,929)	1,966	53,742	55,708
Hotel/motel	(3,528)	(1,702)	(1,892)	(1,203)	(4,797)	(8,325)	(3,028)	(5,280)	(8,308)
Operating transfers	(1,185)	(939)	(7,502)	(628)	(9,069)	(10,254)	(1,062)	48,462	47,400
Interfund receivables/payables	9,018	19,461	13,018	(2,470)	30,009	39,027	19,454	343	19,797
Net cash (used)/provided by operating activities	(56,044)	30,224	(16,477)	87,192	100,939	44,895	(44,133)	178,399	134,266
Cash flows from financing activities									
MOU principal payments	(10,000)	-	-	-	-	(10,000)	(10,000)	-	(10,000)
Principal repayments of long-term debt	(2,267)	-	-	(6,992)	(6,992)	(9,259)	(2,213)	(8,234)	(10,447)
Interest payments	(632)	(1)	-	(535)	(536)	(1,168)	(812)	(6,632)	(7,444)
Acquisition, construction and impr. of capital assets	(202)	(201)	(322)	(647)	(1,170)	(1,372)	(529)	(2,276)	(2,805)
Capital Contributions	-	-	-	-	-	-	-	-	-
Proceeds from bond/note issuance	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	475	627	128	10	765	1,240	130	199	329
Net cash (used)/provided by financing activities	(12,626)	425	(194)	(8,164)	(7,934)	(20,560)	(13,424)	(16,943)	(30,367)
Cash flows from investing activities									
Interest on investments	901	1	(376)	113	(262)	639	731	(4,847)	(4,116)
Purchases and sales of non-pooled investments	-	-	-	-	-	-	-	-	-
Net cash provided by/(used) investing activities	901	1	(376)	113	(262)	639	731	(4,847)	(4,116)
Change in cash and cash equivalents	(67,769)	30,649	(17,047)	79,140	92,743	24,974	(56,826)	156,609	99,783
Cash and cash equivalents, ending balance	\$ 137,269	\$ 167,918	\$ 150,872	\$ 230,012	\$ 230,012	\$ 230,012	\$ 81,293	\$ 237,902	\$ 237,902
Cumulative operating cash flow	\$ (56,044)	\$ 30,224	\$ 13,747	\$ 100,939	\$ 44,895	\$ 44,895	\$ (44,133)	\$ 134,266	\$ 134,266
Cumulative cash flow from financing	\$ (12,626)	\$ 425	\$ 231	\$ (7,934)	\$ (20,560)	\$ (20,560)	\$ (13,424)	\$ (30,367)	\$ (30,367)
Cumulative cash flow from investing	\$ 901	\$ 1	\$ (375)	\$ (262)	\$ 639	\$ 639	\$ 731	\$ (4,116)	\$ (4,116)
Total	\$ (67,769)	\$ 30,649	\$ 13,603	\$ 92,743	\$ 24,974	\$ 24,974	\$ (56,826)	\$ 99,783	\$ 99,783

Consolidated Balance- 1113301
Cash

165,568
2,351

147,104
3,768

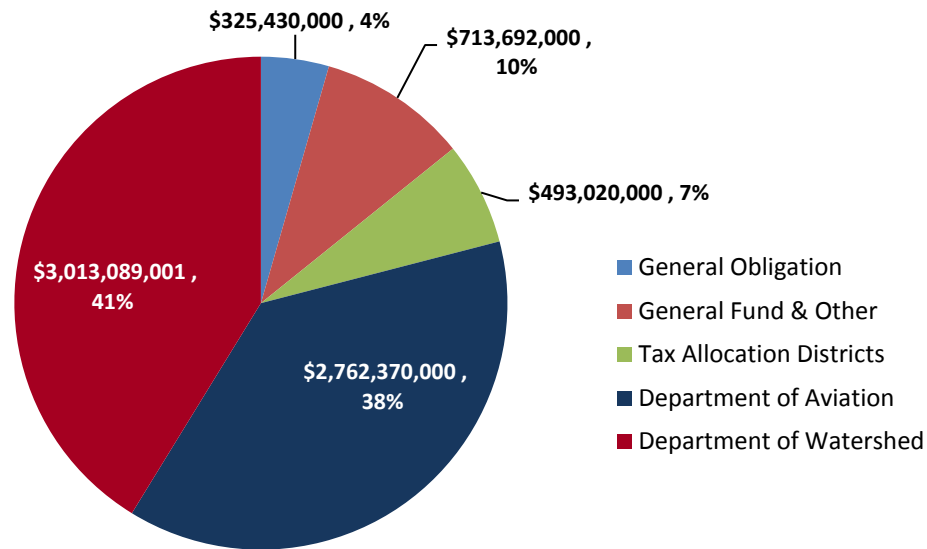
227,709
2,303

227,709
2,303

235,880
2,022

City of Atlanta Debt Portfolio

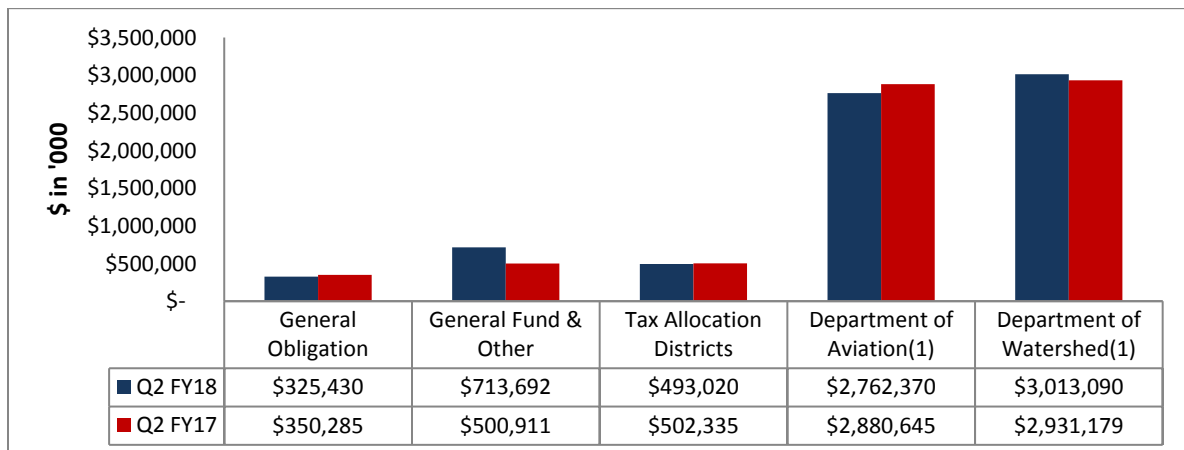
Total Debt Outstanding (Q2 FY18)



The City of Atlanta’s outstanding long-term debt totaled \$7.31 billion as of Quarter 2, Fiscal Year 2018. Total debt is comprised of approximately \$325.43 million of General Obligation bonds; \$713.69 million of General Fund and Other Conduit debt; \$493.02 million in Tax Allocation Districts (TADs) bonds; \$2.76 billion of Aviation Revenue bonds; and \$3.01 billion of Watershed Revenue bonds.

A comparison of total outstanding debt between Quarter 2, Fiscal Year 2018 and Fiscal Year 2017 shows an overall net increase of \$142.25 million or 2.0% which resulted from Capital Leases and Intergovernmental Agreement (IGA) obligations.

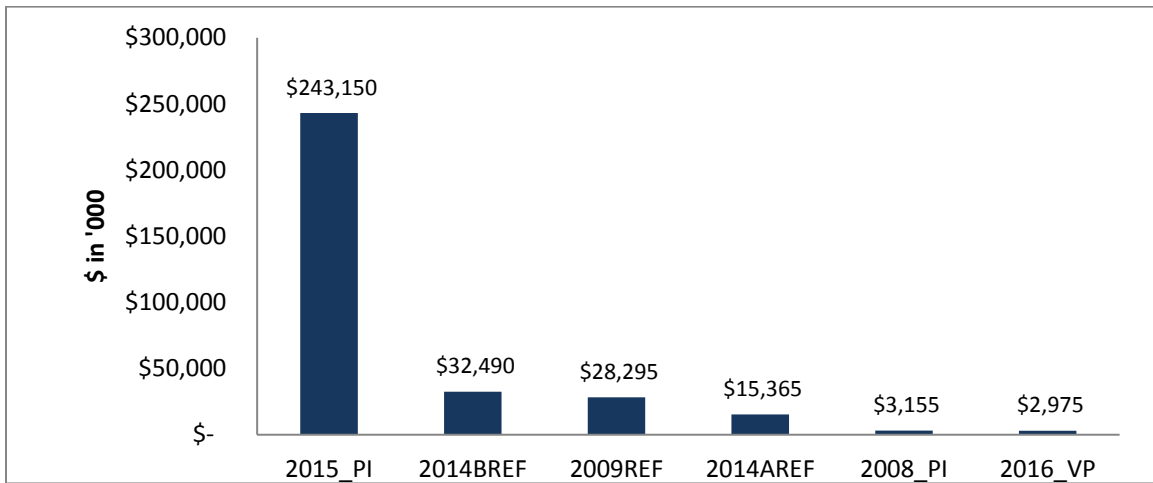
Debt Comparison Q2 (FY18 vs. FY17)



(1) Includes long-term and capital lease payments.

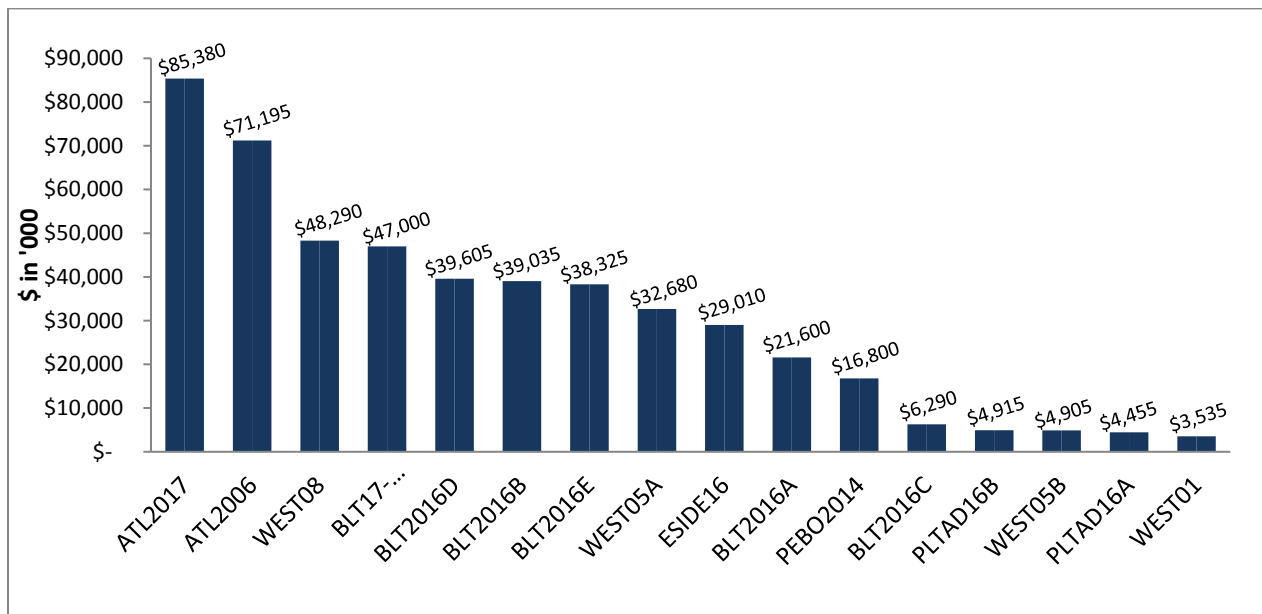
The following graphs outline debt outstanding for each series of bonds within the City’s debt portfolios.

General Obligation



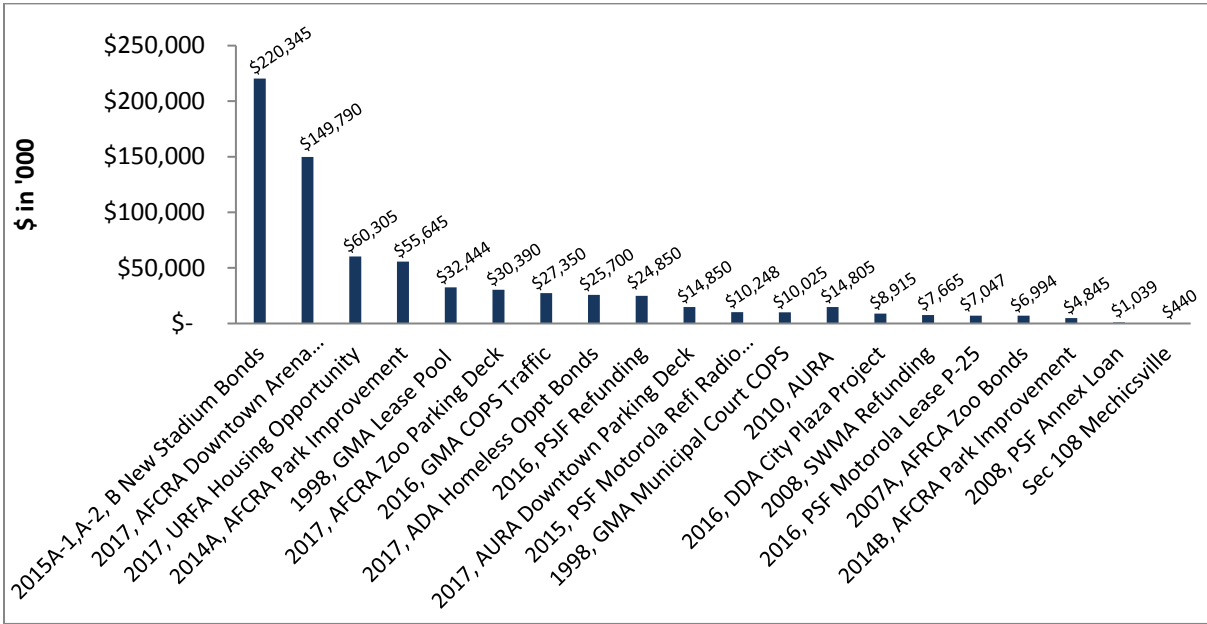
The City’s General Obligation debt portfolio consists of six (6) bond issuances with \$325.4 million outstanding as of Quarter 2, Fiscal Year 2018. A comparison with the same period in Fiscal Year 2017 shows an overall decrease of \$24.85 million in total outstanding debt.

Tax Allocation Districts (TADs)



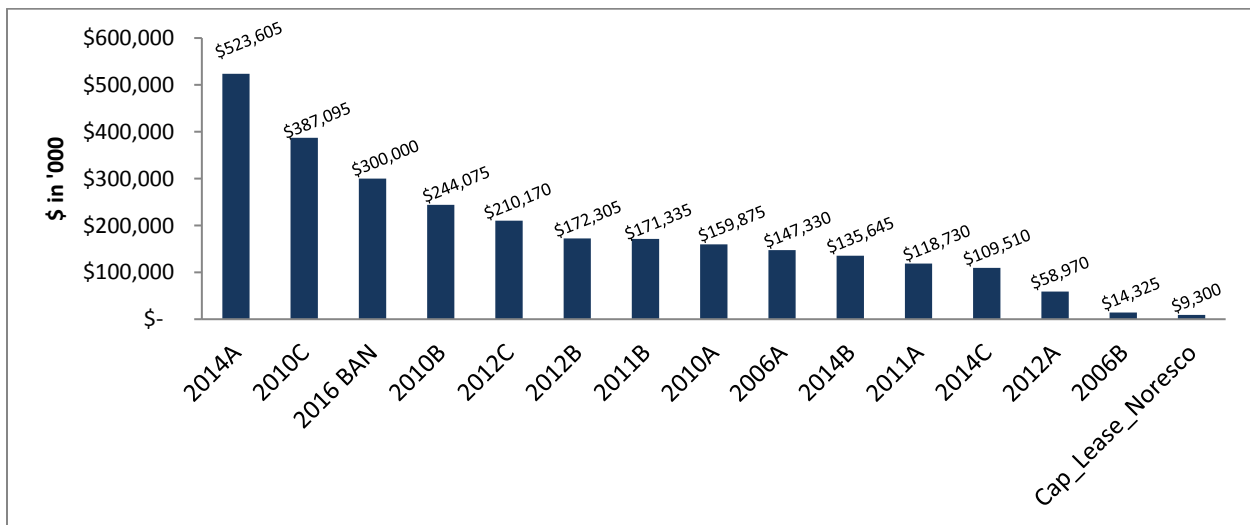
Tax Allocation District (TAD) debt totaled \$493.02 million as of Quarter 2, Fiscal Year 2018. This amount represents a net decrease of \$9.32 million of total TAD debt outstanding over the same period Fiscal Year 2017. The City refunded all the outstanding Series 2007 Atlantic Station TAD and a portion of the outstanding Series 2006 Atlantic Station TAD Bonds. Finally, the City executed a Private Placement Loan of \$47 million pledging a portion of the expected Special Purpose Local Option Sales Tax for Transportation (“T-SPLOST”) revenues for Atlanta BeltLine, Inc.

General Fund & Other



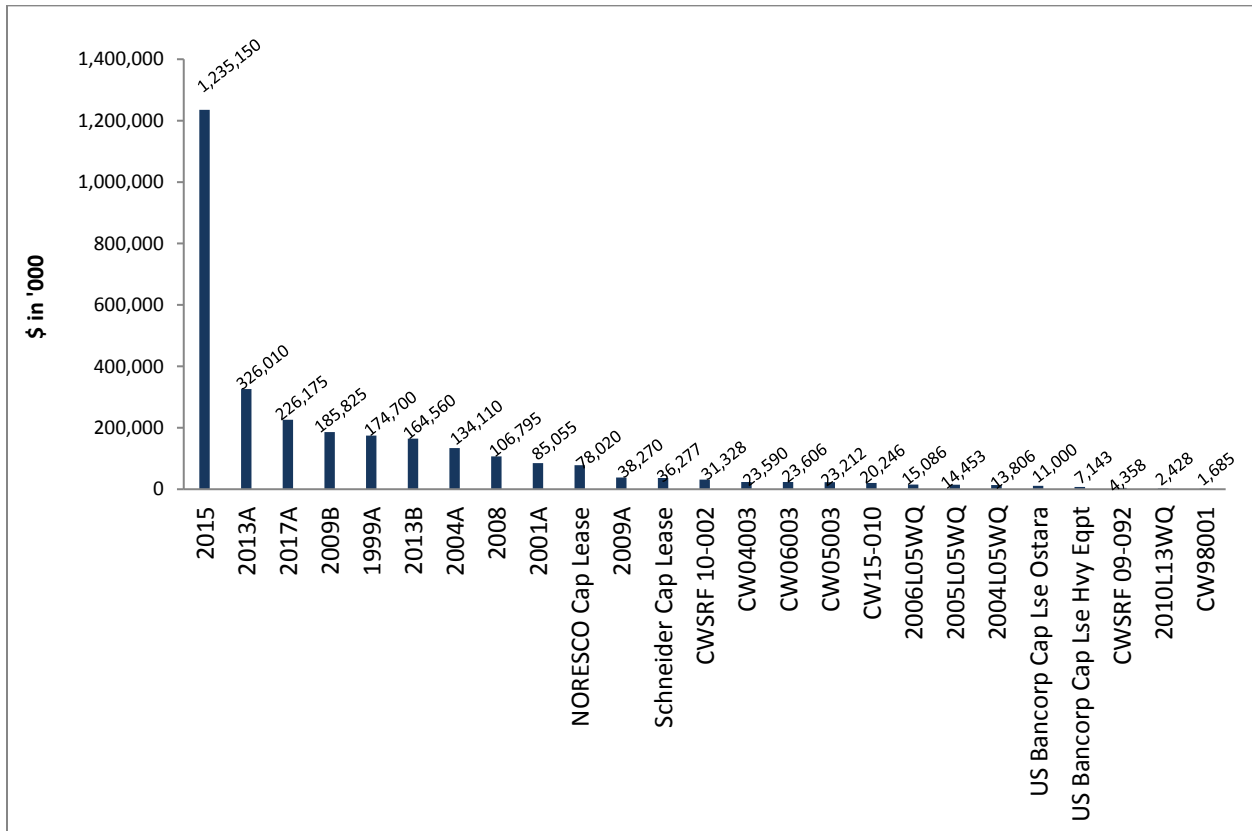
The General Fund and Other debt portfolio include, but are not limited to bonds issued by, the Atlanta Fulton County Recreation Authority (AFCRA), Atlanta Public Safety Authority, Atlanta Solid Waste Management Authority, Downtown Development Authority (component unit of Invest Atlanta), and Section 108 Loans. The total debt outstanding as of Quarter 2, Fiscal Year 2018 was \$713.69 million. A comparison with same period Fiscal Year 2017 shows an overall increase of \$213.13 million.

Department of Aviation



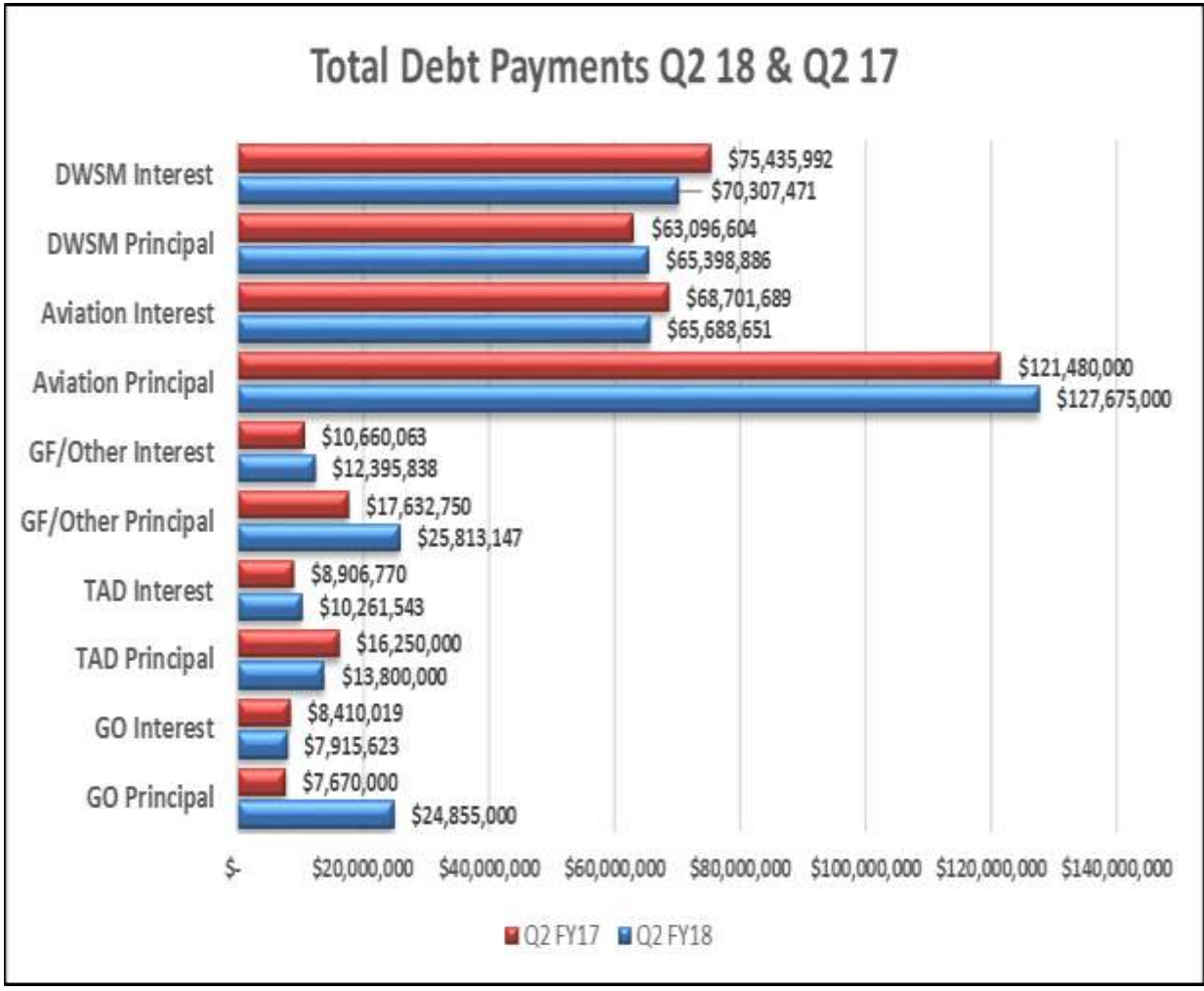
The Department of Aviation's long-term debt totaled \$2.76 billion as of Quarter 2 Fiscal Year 2018. This reflects a net decrease of \$118.27 million over the same period Fiscal Year 2017. Fiscal Year 2017 debt was adjusted to reflect \$121.48 million principal payment made to trustee on December 30, 2016 for January 1, 2017 maturities. Additionally, the Department has \$209.39 million in short-term commercial paper notes outstanding.

Department of Watershed Management



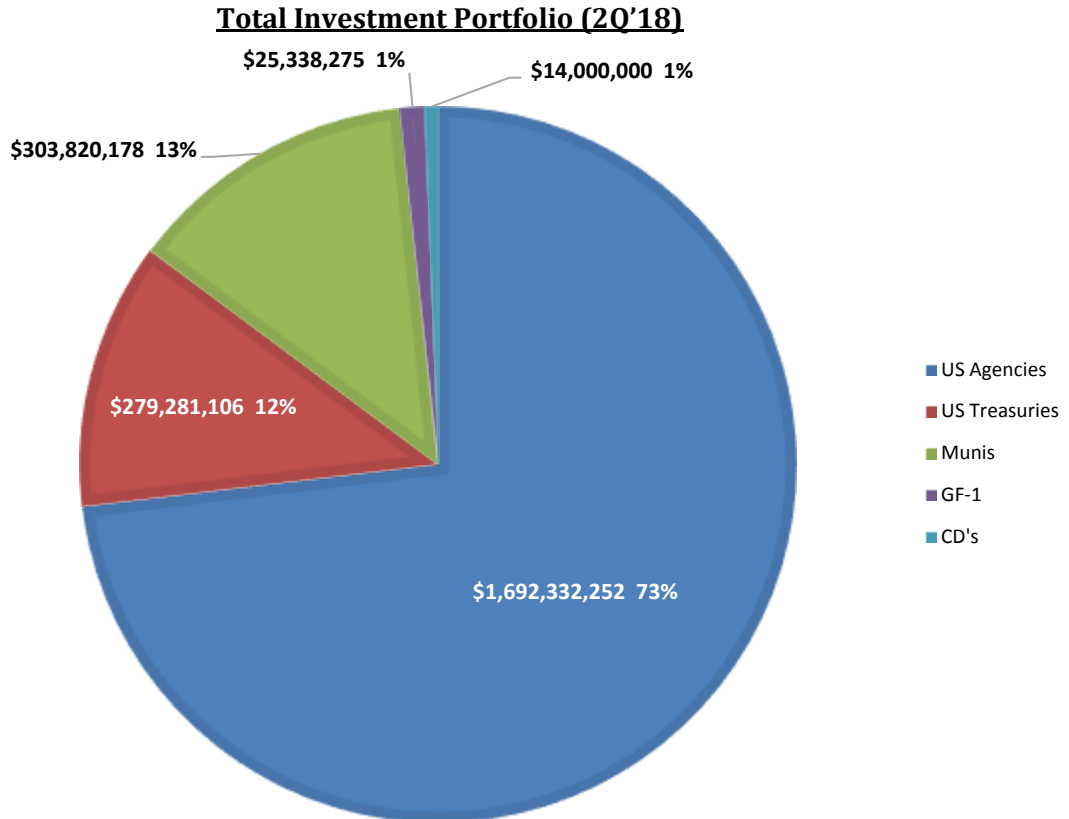
The Department of Watershed Management's debt totaled \$3.01 billion as of Quarter 2, Fiscal Year 2018. This reflects an overall debt increase of approximately \$81.91 million over the same period in Fiscal Year 2017. This is partially attributable to the inclusion of capital leases into long-term debt for Quarter 2, Fiscal Year 2018. Additionally, the department has \$134.9 million in short-term commercial paper notes outstanding.

The following graphs outline total debt payments made during Quarter 2, Fiscal Year 2018 in comparison to Quarter 2, Fiscal Year 2017.



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



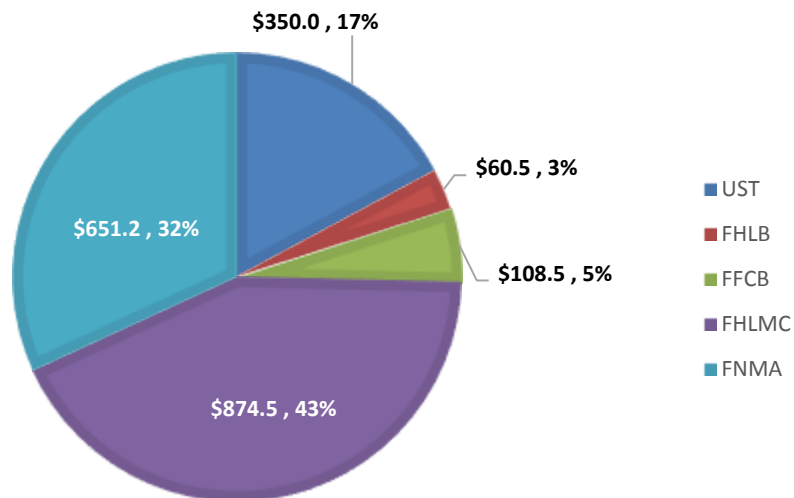
As of 12/31/2017 (Quarter 2, Fiscal Year 2018), the City of Atlanta's investment portfolio had a total book value of approximately \$2.268 billion and is mostly comprised of the Cash Pool and Airport Passenger Facility Charge (APFC) accounts. The total portfolio consisted of the following: \$1.7 billion in U.S. Agency securities; \$350.0 million in U.S. Treasury Securities; \$183.9 million in Municipal Securities, \$25.5 million in Georgia Fund 1 Money Market Account; and \$14 million in Certificates of Deposit. On an asset mix comparison, the City's investment in Agencies, Treasuries, Local Government investment pool (LGIP), Certificates of Deposit (CDs) and Municipal Securities were 73%, 12%, 1%, 1% and 13% respectively.

The City's investment portfolio market value for Quarter 2, Fiscal Year 2018 compared to Quarter 2, Fiscal Year 2017 shows an overall decrease of 1.22% or \$28.1 million. Declines in the portfolio were due to late property tax receipts this year, partially offset by higher investment returns for the quarter.

Comparison of Portfolio Value

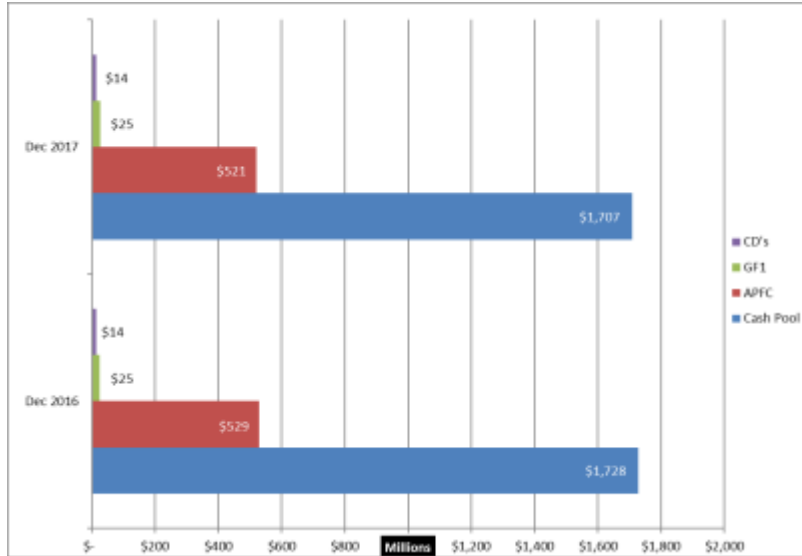
Security Type	Par Value 12/31/17 (FY18)	Par Value 12/31/16 (FY17)
U.S. Agency Securities	1,694,709,000	1,692,470,000
U.S. Treasury Securities	350,000,000	270,000,000
Georgia Fund 1	25,472,456	25,343,275
Municipal Securities	183,877,756	294,335,000
Certificates of Deposit	14,000,000	14,000,000
Total	2,268,059,213	2,296,148,275

U.S. Federal Government Securities Breakdown (in mm)



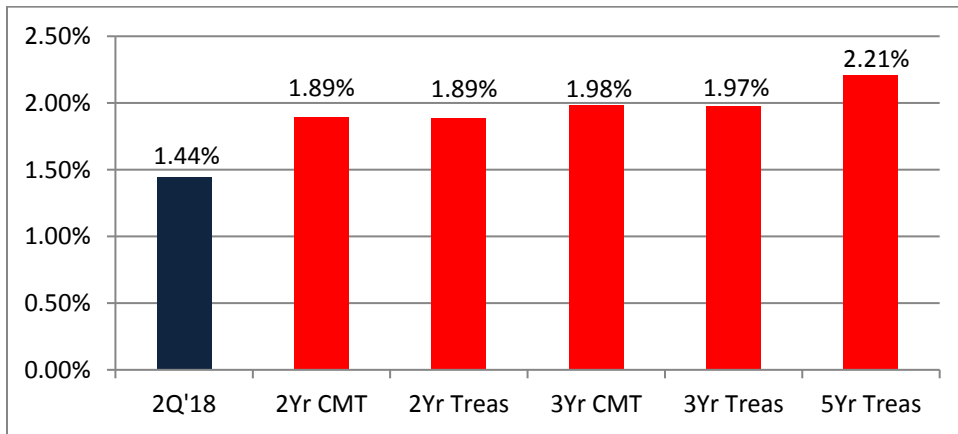
The federal government security breakdown is as stated above. Federally backed securities make up approximately 90% of the Cash Pool & APFC portfolio.

APFC & Cash Pool (2Q'18)



From a year-to-year comparison (Quarter 2, Fiscal Year 2018 compared to Quarter 2, Fiscal Year 2017) the Cash Pool investment account was down approximately \$21 million, to \$1.707 billion from \$1.728 billion, which was a 1.22% decrease. The APFC investment account was down approximately \$8 million, to \$521 million from \$529 million, which was a 1.5% decrease.

Total Portfolio Yield vs. Benchmarks



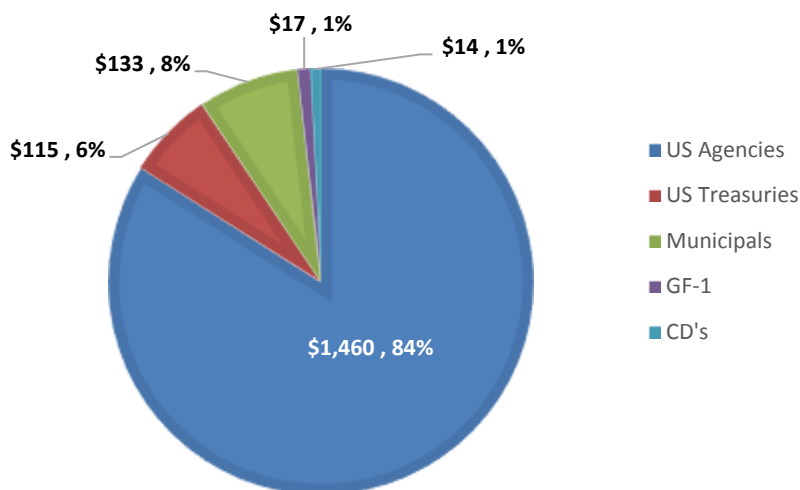
As of 12/31/17, the total investment portfolio had a book yield of 1.44%. Interest earnings for 2Q FY18 were \$10.5 million compared to \$11.8 million in Quarter 2, Fiscal Year 2017 (11.0% decrease).

Investment Pool Maturity



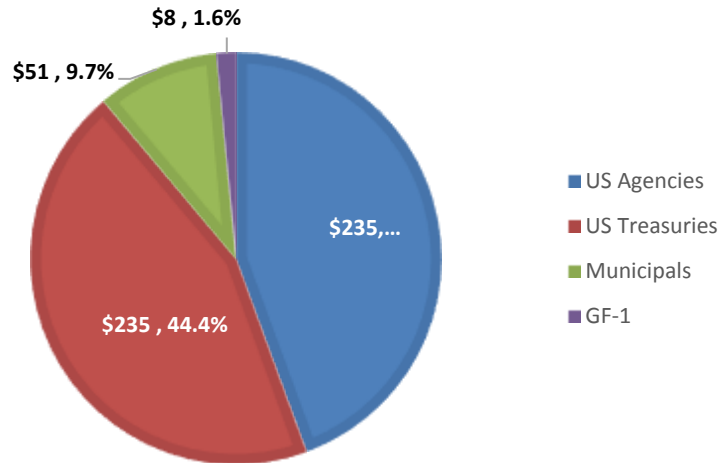
The City's total investment portfolio has approximately \$46 million of bonds with maturities greater than 5 years. The average maturity of the total investment portfolio is 2.25 years and the average portfolio duration is 2.2.

Cash Pool Composition (20'18)



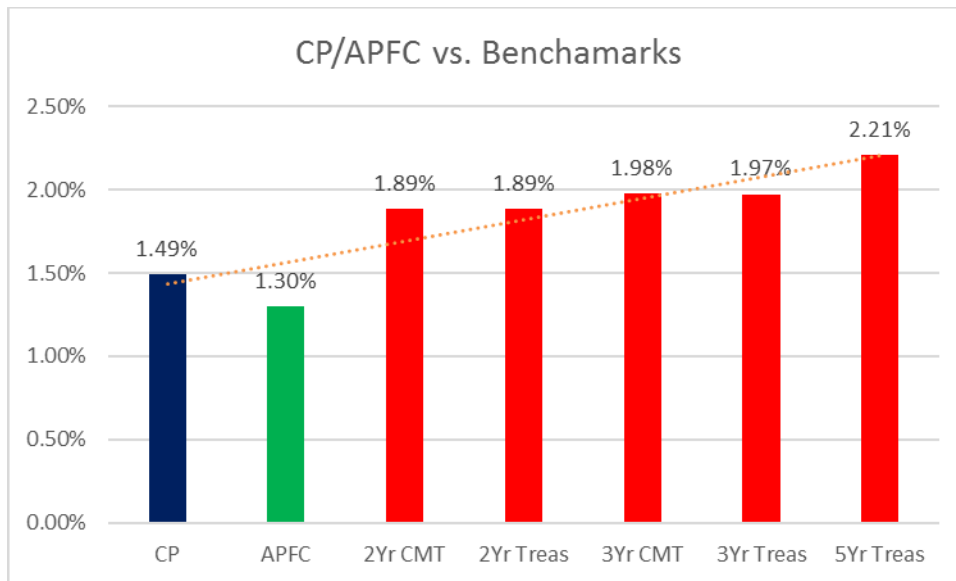
On an asset mix comparison, the City's Cash Pool investments in U.S. Agency securities, U.S. Treasuries, the Georgia Fund 1 account, and Municipal Securities and Certificates of Deposit were 84%, 6%, 1%, 8% and 1% respectively.

APFC Portfolio Composition (2Q'18)



On an asset mix comparison, the City’s APFC investments in Federal Agency securities, U.S. Treasuries, the Georgia Fund 1 and Municipal Securities account were 44.4%, 44.4%, 1.6% and 9.7% respectively.

Cash Pool/APFC Yield vs. Benchmarks



As of 12/31/17, the Cash Pool portfolio had a book yield of 1.49%. Interest earnings for Quarter 2, Fiscal Year 2018 were \$6.7 million compared to \$7.3 million in Quarter 2, Fiscal Year 2017 (8.17% decrease).

As of 12/31/17, the APFC portfolio had a book yield of 1.30%. Interest earnings for Quarter 2, Fiscal Year 2018 were \$3.8 million compared to \$3.2 million in Quarter 2, Fiscal Year 2017 (20.2% increase).

City of Atlanta Bond Ratings

General Obligation Bonds			
Date	Moody's	S & P	Fitch
Current (12/31/17)	Aa1	AA+	AA+
Water and Wastewater Enterprise Bonds			
Date	Moody's	S & P	Fitch
Current (12/31/17)	Aa2	AA-	A+
Atlanta Airport Enterprise - Senior Lien GARBs			
Date	Moody's	S & P	Fitch
Current (12/31/17)	Aa3	AA-	AA-
Atlanta Airport Enterprise - Subordinate Lien GARBs and PFCs			
Date	Moody's	S & P	Fitch
Current (12/31/17)	Aa3	AA-	A+
Atlanta Airport Enterprise - Senior Lien CFC's			
Date	Moody's	S & P	Fitch
Current (12/31/17)	A3	A-	A
Atlanta Development Authority			
Date	Moody's	S & P	Fitch
Current (12/31/17)	Aa1	AA+	N/A
Downtown Development Authority			
Date	Moody's	S & P	Fitch
Current (12/31/17)	Aa1	AA+	AA+
Solid Waste Management Authority			
Date	Moody's	S & P	Fitch
Current (12/31/17)	Aa1	AA+	N/A
Atlanta Fulton County Recreational Authority			
Date	Moody's	S & P	Fitch
Current (12/31/17)	Aa1	AA+	N/A
Atlanta Urban Residential Finance Authority			
Date	Moody's	S & P	Fitch
Current (12/31/17)	Aa1	N/A	AA+
Tax Allocation Districts (TADs)			
Date	Moody's	S & P	Fitch
Current (12/31/17)	N/A	N/A	N/A

CATASTROPHIC (GENERAL) FUND BALANCE PROJECTION

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	141,985	
FY2015 Surplus	<u>9,029</u>	
Fund Balance at June 30, 2015	151,014	
FY2016 Surplus	<u>2,135</u>	
Fund Balance at June 30, 2016	153,149	
FY2017 Surplus	<u>47,433</u>	
Fund Balance at June 30, 2017 (Audited)	200,582	
Projected Fund Balance Change during FY18		
FY2018 Committed Fund Balance Reduction		(15,633)
FY2018 Revenues Approved by City Council	665,959	
Plus: GF revenue projection variance	<u>525</u>	
Net projected Revenues as of 6/30/2018		666,484
FY2018 Expenses Approved by City	665,959	
Plus: GF department projection variance	<u>12,973</u>	
Net projected Expenses as of 6/30/2018		678,932
Net Estimated FY18 Deficit from Operations		<u>(12,448)</u>
Total Projected Fund Balance General Fund		172,501
GASB 54 Fund Balance Projection:		
<u>30-Jun-18</u>		
Nonspendable	5,941	
Restricted	0	
Committed	31,575	
Assigned	8,537	
Unassigned	<u>126,448</u>	
	172,501	
Unrestricted	166,560	

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 - DEPARTMENT OF FINANCE/BUDGET OFFICE CONTACT LIST

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

OBFP Staff	Title	Department	Phone Number
Youlanda Carr	Budget Chief		(404) 330-6949
Jessime McGarity	Budget Director		(404) 330-6902
David Oberender	Budget & Policy Manager	Police E911 Corrections	(404) 865-8691
Melita Kelly	Budget Analyst	Aviation Planning Non- Departmental	(404) 330-6714
Stacia Waters	Budget Analyst	Fire AIM Hotel / Motel City Plaza	(404) 335-1922
Jelani Willis	Budget Analyst	Parks Civic Center Solid Waste Public Works Fleet Services	(404) 546-6667
Shawn Gabriel	Budget Director		(404) 865-8442
Pam Holmes	Budget & Policy Manager	Hyperion/EPRCS	(404) 330-6985
Alicia Thompson	Budget Analyst	Procurement Courts Solicitor Watershed Public Defender Group Insurance	(404) 865-8471
Daniel Brown	Budget Analyst	Law Finance City Council Human Resources Executive Office OEAM ATL311 Rental	(404) 865-8475
Victor Duru	Budget Analyst Associate	Ethics Audit ACRB	(404) 330-6443

APPENDIX C – GLOSSARY OF TERMS

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

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