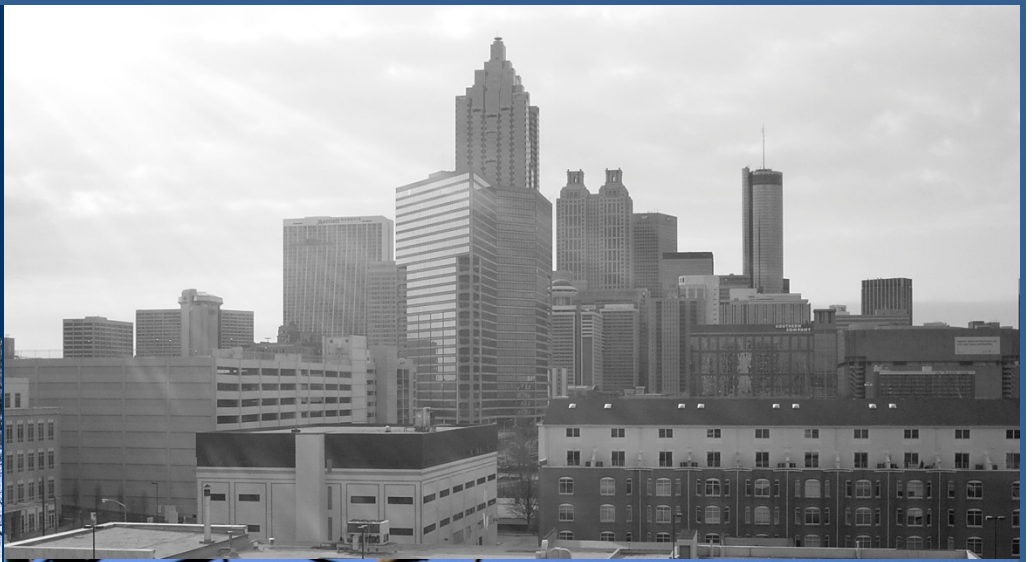


CITY OF  
ATLANTA



DEPARTMENT OF  
FINANCE



FY12 THIRD QUARTER REPORT

# FINANCIAL STATUS REPORT





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## **EXECUTIVE SUMMARY**

The Financial Status Report (FSR) for the quarter ending March 31, 2012 represents the Department of Finance's continuing efforts to provide enhanced financial reporting to the City's policymakers. The FSR is presented as follows:

- **Executive Summary**

This section provides a 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 in its entirety as of March 31, 2012. The section ends with a report for the non-departmental fund activities. If there are challenges to a department operating within the adopted budget, it will be reported in this section. A new account line item has been added to the general fund summaries – **Conversion/Summary**. This account details the budget reduction amendment (1.5% reduction) that was included during budget adoption.

- **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.

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

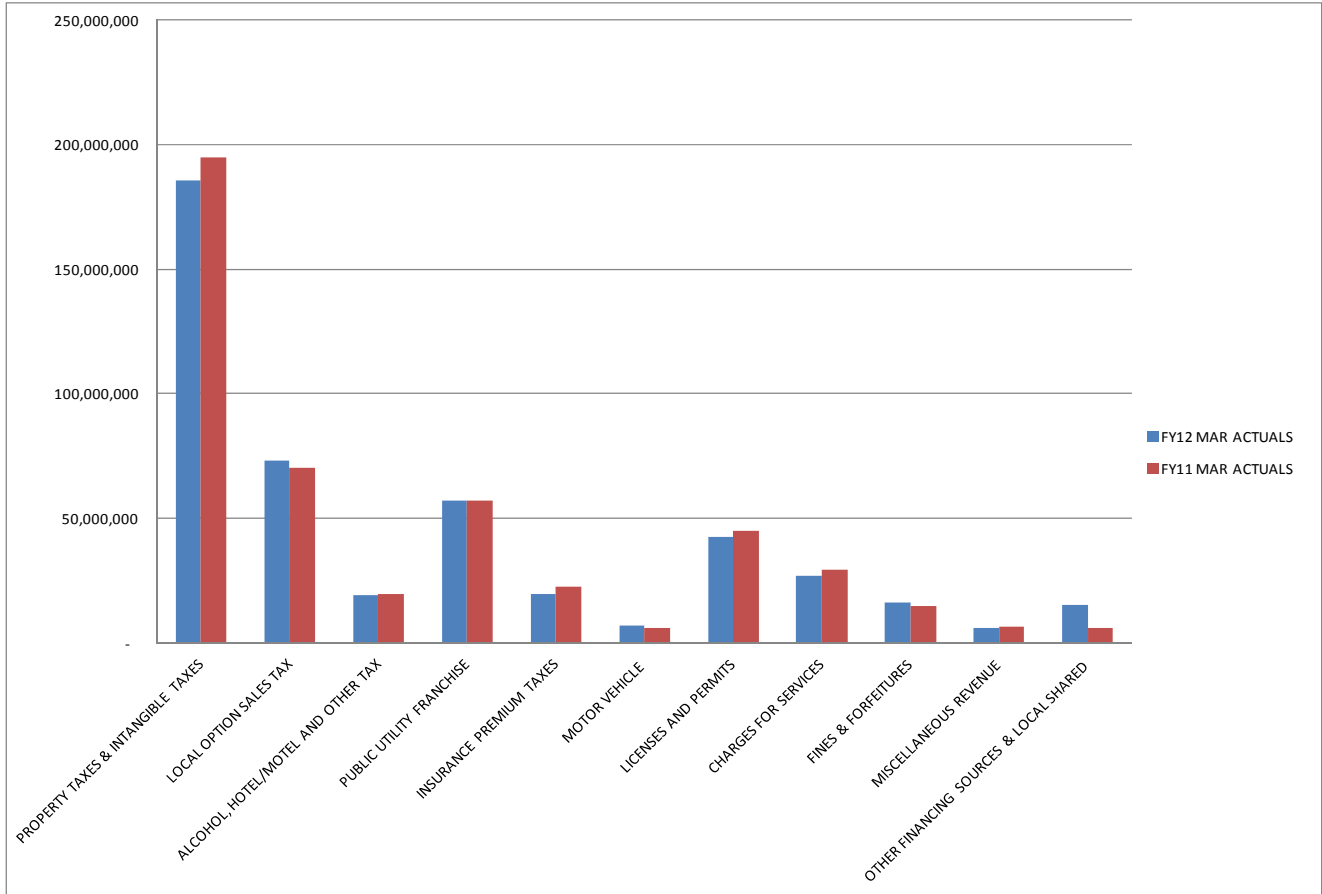
This section will be updated quarterly as each Department report on its projected expenditures.

- **Appendices**

The appendices have been added to provide additional information related to Revenue Detail, commentary about the General Fund's Revenue performance, as well as a Glossary of Terms. This section also includes contact information for the Budget Analysts.

**GENERAL FUND**

The City is on target to collect the total amount of budgeted **general fund revenues**, or \$538MM, which is the total amount of the anticipated revenue collections for the fiscal year, and excludes the amounts brought forward from fund balance.



## Summary of Major Revenues

Total year-to-date FY12 revenue collections are 87.01% of total anticipations compared to 84.42% as a percentage of total anticipations collected in FY11. A detailed list of revenues can be found in Appendix A.

Category	FY2012 Funding Budget	FY2012 Anticipations	Budget Mar-12	Actual-Mar-12	YTD Anticipation %	FY2011 Anticipations	Actual Mar-11	YTD Anticipation %
PROPERTY TAXES & INTANGIBLE TAXES	\$ 188,552,010	\$ 188,552,010	\$ 170,756,693	\$ 185,422,383	98.34%	\$ 200,927,855	\$ 195,128,669	97.11%
LOCAL OPTION SALES TAX	100,580,000	100,580,000	70,558,519	73,099,957	72.68%	100,580,000	70,076,098	69.67%
ALCOHOL, HOTEL/MOTEL AND OTHER TAX	27,611,558	27,611,558	20,472,351	18,953,220	68.64%	27,412,434	19,618,970	71.57%
PUBLIC UTILITY FRANCHISE	63,400,000	63,400,000	54,090,854	57,104,599	90.07%	49,132,391	56,914,374	115.84%
INSURANCE PREMIUM TAXES	23,575,000	23,575,000	23,575,000	19,699,905	83.56%	23,000,000	22,408,403	97.43%
MOTOR VEHICLE	7,850,000	7,850,000	5,885,145	7,020,397	89.43%	6,000,000	5,946,772	99.11%
LICENSES AND PERMITS	57,892,850	57,892,850	38,067,885	42,680,213	73.72%	66,796,898	45,189,846	67.65%
CHARGES FOR SERVICES	36,236,892	36,236,892	27,166,798	26,766,891	73.87%	39,592,287	29,446,389	74.37%
FINES & FORFEITURES	19,200,000	19,200,000	13,893,543	16,377,171	85.30%	20,000,000	14,722,484	73.61%
MISCELLANEOUS REVENUE	17,367,003	10,454,969	11,794,736	6,170,145	59.02%	20,500,315	6,690,919	32.64%
OTHER FINANCING SOURCES & LOCAL SHARED	3,000,000	3,000,000	1,499,400	15,145,946	504.86%	5,581,584	6,215,686	111.36%
<b>Grand Total Revenues</b>	<b>\$ 545,265,313</b>	<b>\$ 538,353,279</b>	<b>\$ 437,760,924</b>	<b>\$ 468,440,828</b>	<b>87.01%</b>	<b>\$ 559,523,764</b>	<b>\$ 472,358,610</b>	<b>84.42%</b>

The **general fund expenditures** are projected to be 7% below budget, which is primarily attributed to the restricted reserves. Beginning on page 10, detailed explanations of each general fund department budget variances are included.

### **ENTERPRISE FUNDS**

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Although the enterprise funds use the full accrual basis (FAB) of accounting under which revenue is recognized when earned, and expenses are recognized when incurred, the information presented in this report is based on the modified accrual basis (MAB) in order to provide variance analysis in comparison to budget.

The enterprise funds are comprised of the following funds:

- Aviation Revenue Fund (pg. 31)
- Building Permit Fund (pg. 32)
- Civic Center Fund (pg. 33)
- Parks Facilities Fund – Cyclorama (pg. 34)
- Solid Waste Fund (pg. 35)
- Watershed Fund (pg. 36)

As of March 31, 2012, the **Aviation Revenue fund** collected \$293.5MM, which is slightly below the year-to-date budget of \$298.4MM. The Commercial revenues and Non-Airline Cost recoveries are under budget, but are expected to improve in the 4th quarter. The expenditures are 27% under budget. The reserve balance of \$65.3MM is the majority of the under-run. The remaining surplus is primarily due to the result of personnel savings and conservative spending in contracts and supplies.

The **Building Permit Fund** was established in November 2011 as an enterprise fund. The revenue projections are on target as of March 2012. The expense budget is \$7.3MM compared to projected expenses of \$4.8MM. The variance of \$2.5MM is due primarily to vacant positions and timing of invoices.

**The Civic Center fund** revenues are expected to be below anticipations for the year by \$461,815. Additionally, expenditures are expected to under-run the annual budget by \$68,827, which is primarily due to overall conservative spending efforts.

The **Parks Facilities fund (Cyclorama)** is expected to exceed budgeted revenues, and the expenses are expected to be under the annual budget.

Revenues are expected to exceed the adopted budget of \$48.2MM in the **Solid Waste fund**. The revenues include a recycling fee rate increase (from \$30 to \$80) adopted by City Council and will cover the cost to continue this service. Solid Waste Services has no anticipated expense variances and is projecting a surplus of \$3.7MM.

The **Department of Watershed Management** is projecting to meet anticipations and includes the MOST revenue.

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**OTHER FUNDS**

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The **911 Communications Center (page 38)** receives, classifies and prioritizes calls from the public and dispatches the calls that require police response and transfers and/or directs calls that do not require police response to the proper agency/unit. This fund continues to operate at a loss since the fees collected do not fully support the operating expenses of this fund. Therefore, an operating transfer has been established totaling \$4.6MM, and will be posted by the end of the fiscal year.

Internal Service Funds are defined as funds used by the City to account for the financing of goods and services provided by one department to other departments on a cost-reimbursement basis. The City's operating Internal Service Fund is comprised of the following funds:

- **Fleet Management (page 39)** department provides fuel and maintenance services to City departments. Revenues are expected to be in-line with anticipations. Expenditures are expected to be over budget due to Motor Fuel and Repair & Maintenance expenses are trending higher this fiscal year due to rising fuel costs and aging vehicles which are driving a projected overrun of \$2.2MM. This will be combined with a projected deficit in Purchased professional and Technical Svcs of \$1.2MM due to the outsourcing of various unforeseen needed repairs.
- The **Group Insurance Fund (page 40)** accounts for the medical benefits for active and non-active employees. Revenues have increased since the same period in FY11 due to higher retiree revenues. Expenditures are greater than last fiscal year due to higher expenses paid to the service providers.

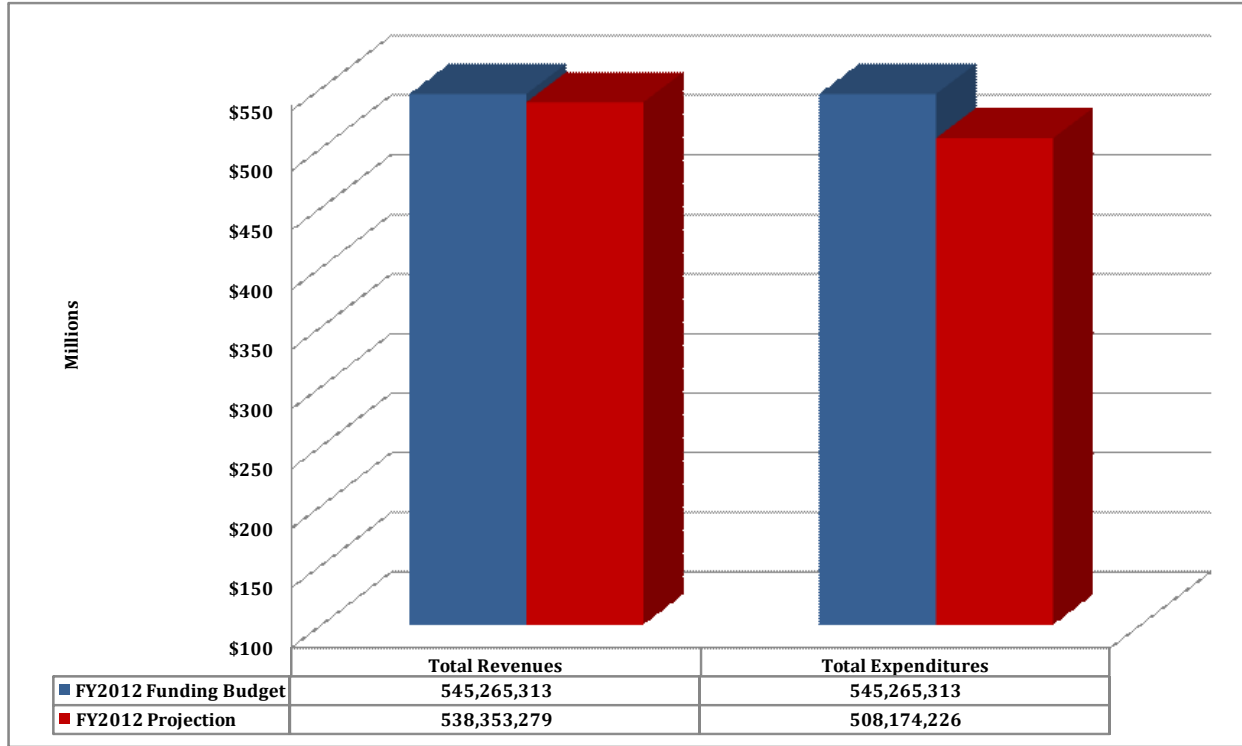
The **fund balance projection** for the general fund has been provided on **page 42** and will be updated each quarter as projections are completed. As of March 31, 2012, the projected FY2012 fund balance is \$116,984 which is a \$22.6MM increase from FY2011 ending fund balance of \$94.3MM.



# **GENERAL FUND SUMMARIES**

## GENERAL FUND

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual Mar-11	YTD Budget Mar-12	YTD Actual Mar-12	FY2012 Funding Budget	FY2012 Projection	Variance \$	Variance %
Total Revenues	472,358,610	437,760,924	468,440,828	545,265,313	538,353,279	(6,912,034)	-1%
Total Expenditures	364,952,534	454,387,761	371,347,293	545,265,313	508,174,226	(37,091,087)	-7%
Surplus (deficit)	107,406,076	(16,626,837)	97,093,535	(0)	30,179,053	30,179,053	N/A

Expenditure Detail:	YTD Actual Mar-11	YTD Budget Mar-12	YTD Actual Mar-12	FY2012 Funding Budget	FY2012 Projection	Variance \$	Variance %
Restricted Reserves		13,649,663		27,299,326		(27,299,326)	-100%
Other Expenditures	364,952,534	440,738,098	371,347,293	517,965,987	508,174,226	(9,791,761)	-2%
<b>Total Expenditures</b>	<b>364,952,534</b>	<b>454,387,761</b>	<b>371,347,293</b>	<b>545,265,313</b>	<b>508,174,226</b>	<b>(37,091,087)</b>	<b>N/A</b>

**Major Revenue Variances:**

The year-to-date Revenue anticipations are \$437MM compared to year-to-date actual receipts of \$468MM which is greater than budget revenues as of 03/31/2012. We expect to meet anticipations of \$538MM.

**Major Expenditure Variances:**

**Police** is projected to be over budget for FY2012 by 2% which is due to increase in Police pension rates.

**Public Works** is projected to be over budget for FY2012 by 10% due to increase in Utilities-Street Light Energy expenses.

All **Other Departments** are projected to be under budget at year end due to conservative spending and other cost containment measures.

**Note:** Encumbrances are excluded from the YTD March 2012 for year over year comparison purposes.

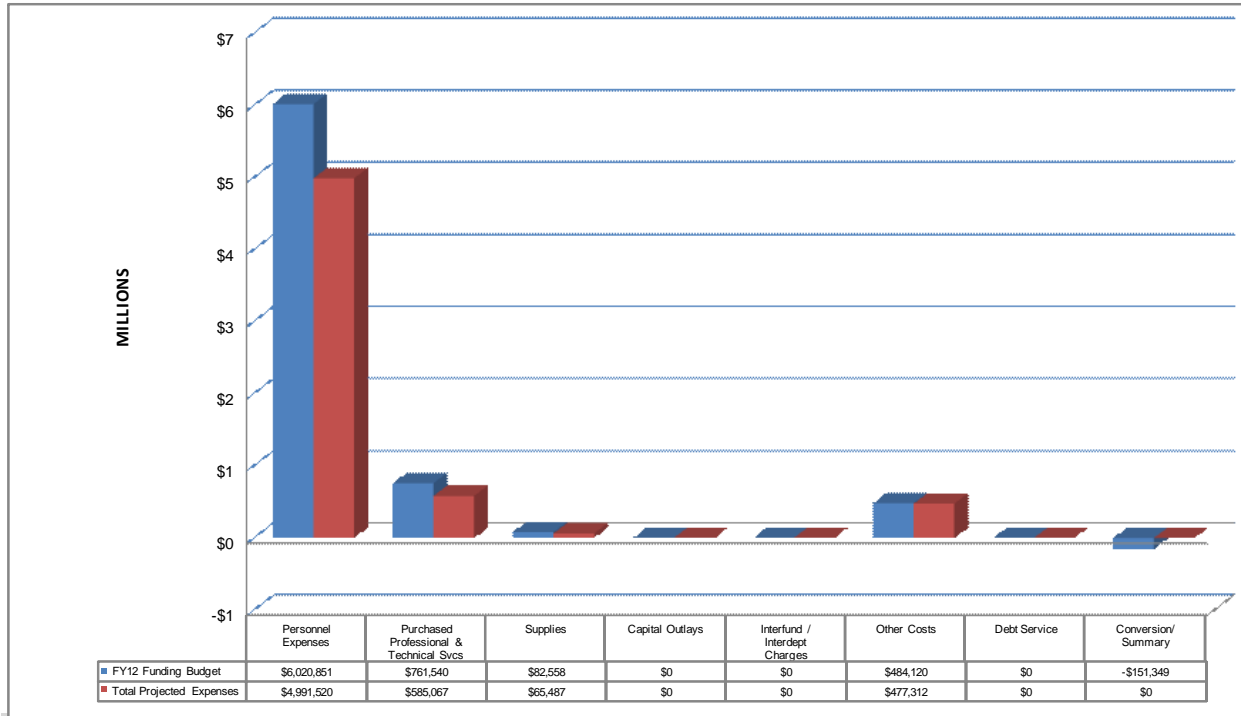
## GENERAL FUND

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION SUMMARY

Department	FY2012 Funding Budget	YTD Encumbrance (Jul. 2011 - Mar. 2012)	YTD Actual (Jul. 2011 - Mar. 2012)	Projected Expenses (Apr. 2012 - Jun. 2012)	Total Projected Expenses	Variance (\$)	Variance (%)
City Council	\$7,197,720	\$29,259	\$4,474,619	\$1,615,508	\$6,119,386	-\$1,078,334	-15%
Executive Offices	\$24,703,650	\$787,229	\$14,848,773	\$7,790,484	\$23,426,487	-\$1,277,163	-5%
Atlanta Citizens Review Board (ACRB)	\$365,779	\$2,294	\$220,236	\$115,393	\$337,922	-\$27,857	-8%
Auditor's Office	\$1,365,304	\$104,633	\$835,851	\$350,265	\$1,290,749	-\$74,555	-5%
Board of Ethics	\$341,166	\$1,466	\$206,171	\$114,849	\$322,486	-\$18,680	-5%
Corrections	\$28,050,467	\$631,506	\$19,989,926	\$6,556,772	\$27,178,205	-\$872,262	-3%
Finance	\$11,871,546	\$174,508	\$7,708,664	\$3,209,051	\$11,092,223	-\$779,323	-7%
Fire & Rescue	\$75,181,793	\$664,334	\$53,829,208	\$19,125,291	\$73,618,833	-\$1,562,960	-2%
Human Resources	\$3,186,941	\$36,345	\$2,507,095	\$473,969	\$3,017,409	-\$169,532	-5%
Information Technology	\$25,372,784	-\$187,418	\$17,166,268	\$6,649,405	\$23,628,255	-\$1,744,529	-7%
Judicial - Municipal Court Operations	\$8,457,459	\$336,279	\$5,899,804	\$1,728,899	\$7,964,982	-\$492,477	-6%
Judicial - Public Defender	\$1,475,209	-\$12,870	\$1,057,894	\$411,856	\$1,456,880	-\$18,329	-1%
Judicial - Solicitor	\$2,619,667	-\$16,786	\$1,938,887	\$697,567	\$2,619,668	\$1	0%
Law	\$5,134,763	\$11,644	\$3,653,312	\$1,200,752	\$4,865,708	-\$269,055	-5%
Parks, Recreation and Cultural Affairs	\$29,672,422	\$1,142,293	\$19,684,164	\$8,419,567	\$29,246,024	-\$426,398	-1%
Planning and Community Development	\$1,643,785	\$103,648	\$2,743,280	-\$1,088,045	\$1,758,883	\$115,098	7%
Police Services	\$163,546,754	\$1,139,412	\$124,476,557	\$41,950,976	\$167,566,945	\$4,020,191	2%
Procurement	\$776,686	\$756	\$556,805	\$219,125	\$776,686	\$0	0%
Public Works	\$23,352,673	\$1,152,445	\$20,625,595	\$4,024,689	\$25,802,729	\$2,450,056	10%
<b>Subtotal excluding Nondepartmental</b>	<b>\$414,316,568</b>	<b>\$6,100,976</b>	<b>\$302,423,110</b>	<b>\$103,566,374</b>	<b>\$412,090,460</b>	<b>-\$2,226,108</b>	<b>-1%</b>
Non-Departmental	\$103,649,419	-\$44,944	\$68,924,183	\$27,204,527	\$96,083,766	-\$7,565,653	-7%
<b>Subtotal All Departments</b>	<b>\$517,965,987</b>	<b>\$6,056,032</b>	<b>\$371,347,293</b>	<b>\$130,770,901</b>	<b>\$508,174,226</b>	<b>-\$9,791,761</b>	<b>-2%</b>
Restricted Reserves	\$27,299,326	\$0	\$0	\$0	\$0	-\$27,299,326	-100%
<b>General Fund</b>	<b>\$545,265,313</b>	<b>\$6,056,032</b>	<b>\$371,347,293</b>	<b>\$130,770,901</b>	<b>\$508,174,226</b>	<b>-\$37,091,087</b>	<b>-7%</b>

**CITY COUNCIL**

City Council: The City Council serves as the legislative branch of city government. It is comprised of fifteen (15) members and presided over by the President of the Council. The Council adopts ordinances to establish city policy, law, and resolutions to express legislative intent.



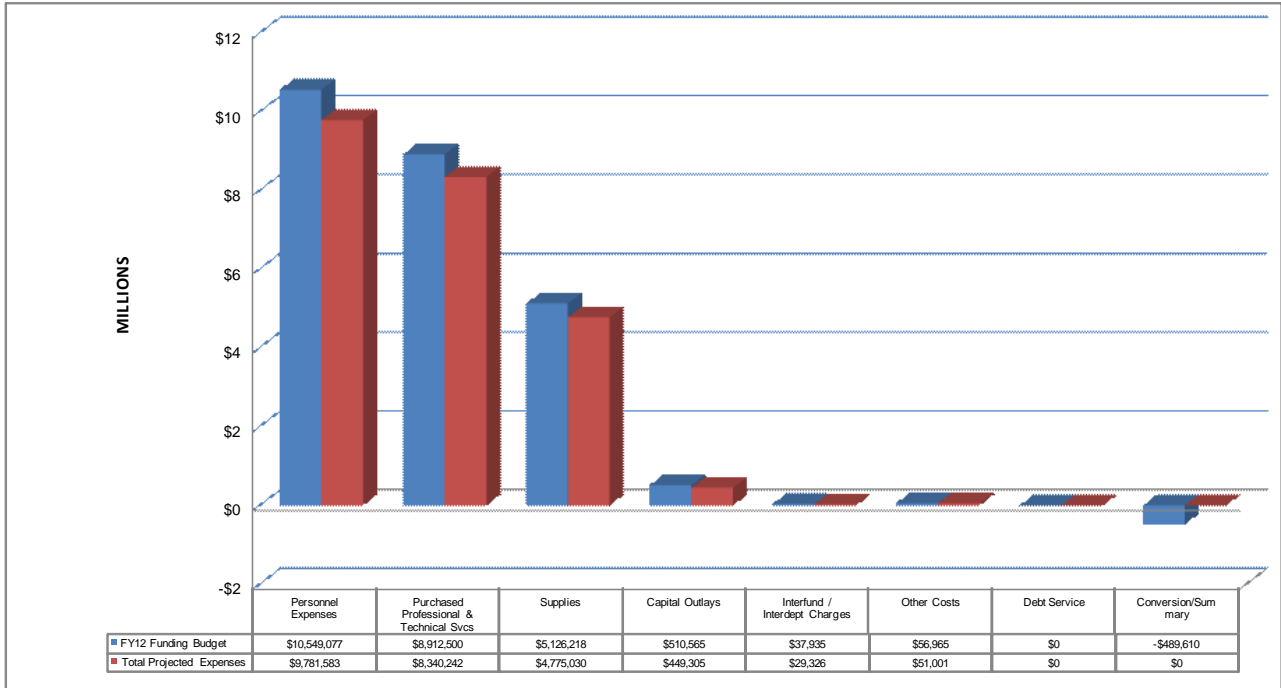
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Mar 2012)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$6,020,851	\$3,807,974	\$1,183,546	\$4,991,520	-\$1,029,331	-17%
Purchased Professional & Technical Svcs	\$761,540	\$279,965	\$305,102	\$585,067	-\$176,473	-23%
Supplies	\$82,558	\$38,518	\$26,969	\$65,487	-\$17,071	-21%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$484,120	\$377,421	\$99,891	\$477,312	-\$6,808	-1%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion/ Summary	-\$151,349	\$0	\$0	\$0	\$151,349	
<b>Grand Total</b>	<b>\$7,197,720</b>	<b>\$4,503,878</b>	<b>\$1,615,508</b>	<b>\$6,119,386</b>	<b>-\$1,078,334</b>	<b>-15%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Surplus due to savings from vacant Regular and Permanent Part-Time positions including benefits.
Purchased Professional & Technical Services	Surplus due to conservative spending.
Supplies	Slight surplus due to conservative spending.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Slight surplus due to conservative spending.
Debt Service	N/A
Conversion Summary	Funding reduction amendment.

**EXECUTIVE OFFICES**

The mission of the Department of Executive Offices is to communicate and implement the policy and program agenda of the Mayor. The Offices are responsible for providing leadership within City government to effectively accomplish and execute the laws of the City. Through its various offices, Executive Offices seek to determine the most efficient and cost effective manner in which to provide quality services to the citizens of the City.



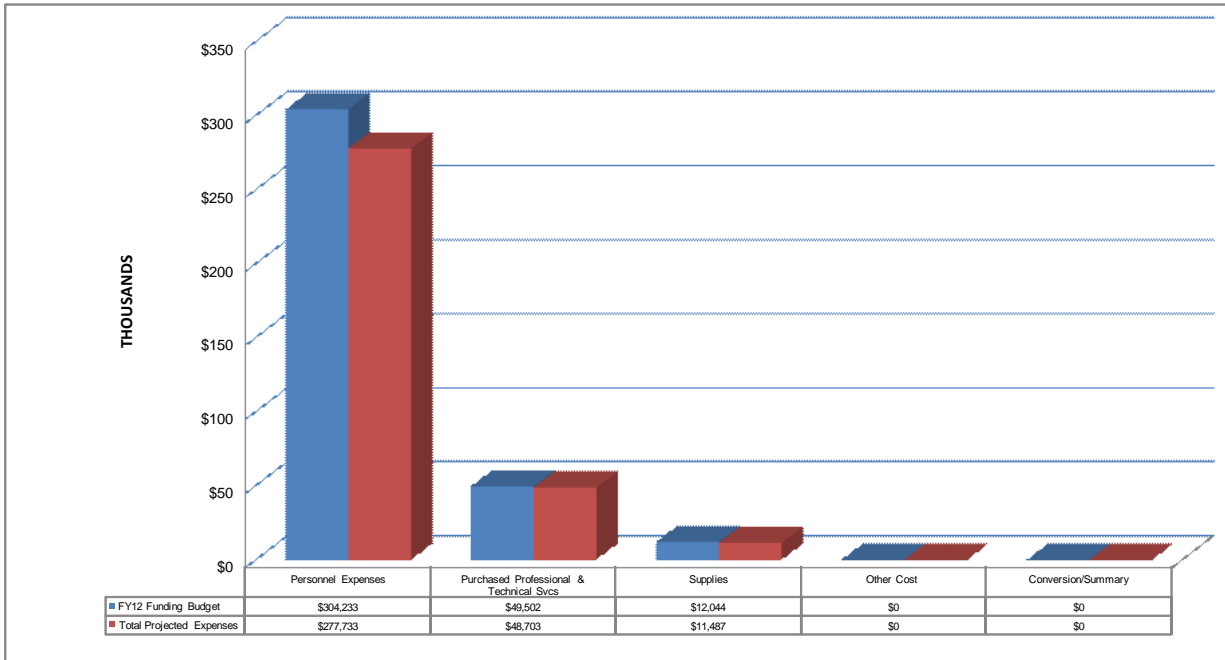
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Mar 2012)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$10,549,077	\$6,874,231	\$2,907,352	\$9,781,583	-\$767,494	-7%
Purchased Professional & Technical Svcs	\$8,912,500	\$5,542,441	\$2,797,801	\$8,340,242	-\$572,258	-6%
Supplies	\$5,126,218	\$3,157,208	\$1,617,822	\$4,775,030	-\$351,188	-7%
Capital Outlays	\$510,565	\$7,305	\$442,000	\$449,305	-\$61,260	-12%
Interfund / Interdept Charges	\$37,935	\$20,245	\$9,081	\$29,326	-\$8,609	-23%
Other Costs	\$56,965	\$34,573	\$16,428	\$51,001	-\$5,964	-10%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion/Summary	-\$489,610	\$0	\$0	\$0	\$489,610	0%
<b>Grand Total</b>	<b>\$24,703,650</b>	<b>\$15,636,003</b>	<b>\$7,790,484</b>	<b>\$23,426,487</b>	<b>-\$1,277,163</b>	<b>-5%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Surplus due to salary savings from vacancies and under spend of overtime.
Purchased Professional & Technical Services	Surplus due to under spend in Consultant/Professional Services budget for 72 Marietta Street.
Supplies	Surplus due to under spend in utility payments (Sewer & Gas).
Capital Outlays	Slight surplus due to conservative spending.
Interfund/Interdept Charges	Slight surplus due to conservative spending.
Other Costs	Slight surplus due to conservative spending.
Debt Services	N/A
Conversion Summary	Funding reduction amendment.

**ATLANTA CITIZENS REVIEW BOARD (ACRB)**

Atlanta Citizen Review Board: The ACRB's primary goal is to investigate and review grievances of citizens who have complaints against any member of the Atlanta Police or Corrections Departments.



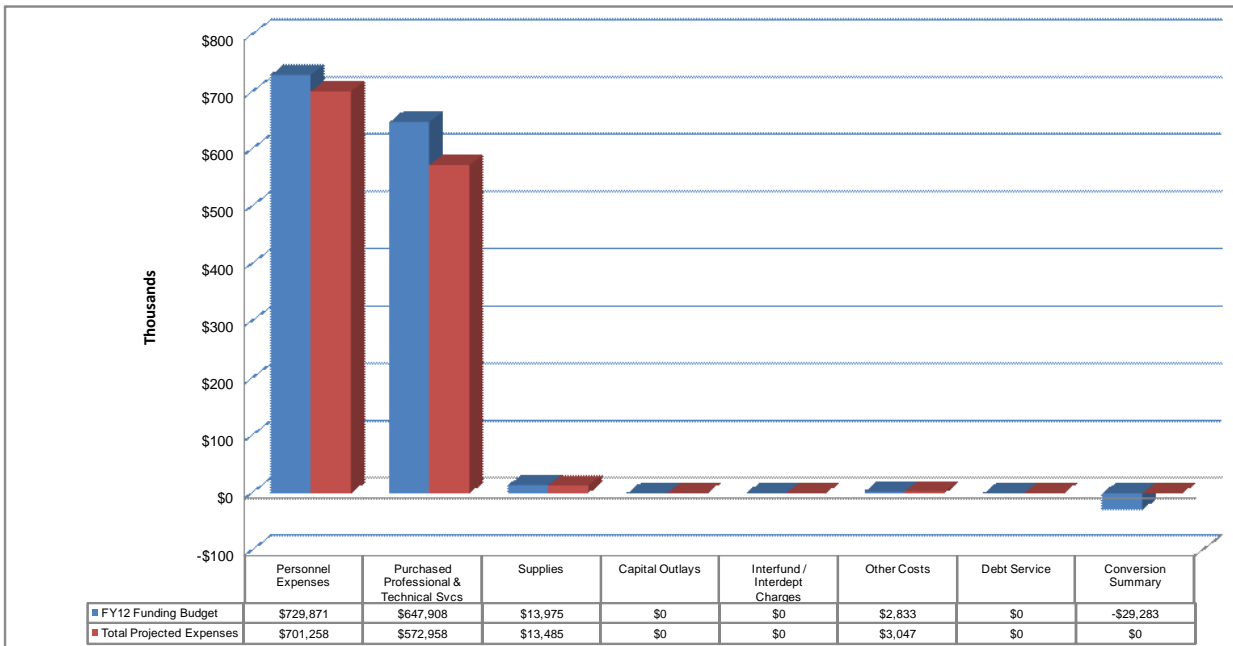
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - March 2012)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$304,233	\$198,841	\$78,892	\$277,733	-\$26,500	-9%
Purchased Professional & Technical Svcs	\$49,502	\$19,633	\$29,070	\$48,703	-\$799	-2%
Supplies	\$12,044	\$4,056	\$7,431	\$11,487	-\$557	-5%
Other Cost	\$0	\$0	\$0	\$0	\$0	0%
Conversion/Summary	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$365,779</b>	<b>\$222,529</b>	<b>\$115,393</b>	<b>\$337,922</b>	<b>-\$27,857</b>	<b>-8%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Surplus due to Executive Director position vacant for 4 months.
Purchased Professional & Technical Services	Slight surplus due to conservative spending.
Supplies	Slight surplus due to conservative spending.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Services	N/A
Conversion Summary	Funding reduction amendment.

**AUDITOR'S OFFICE**

The City Auditor's Office conducts audits under authority of the City Charter, to determine whether City activities and programs comply with applicable laws, achieve intended results and benefits, use resources economically and efficiently, and operate with adequate systems of internal control.



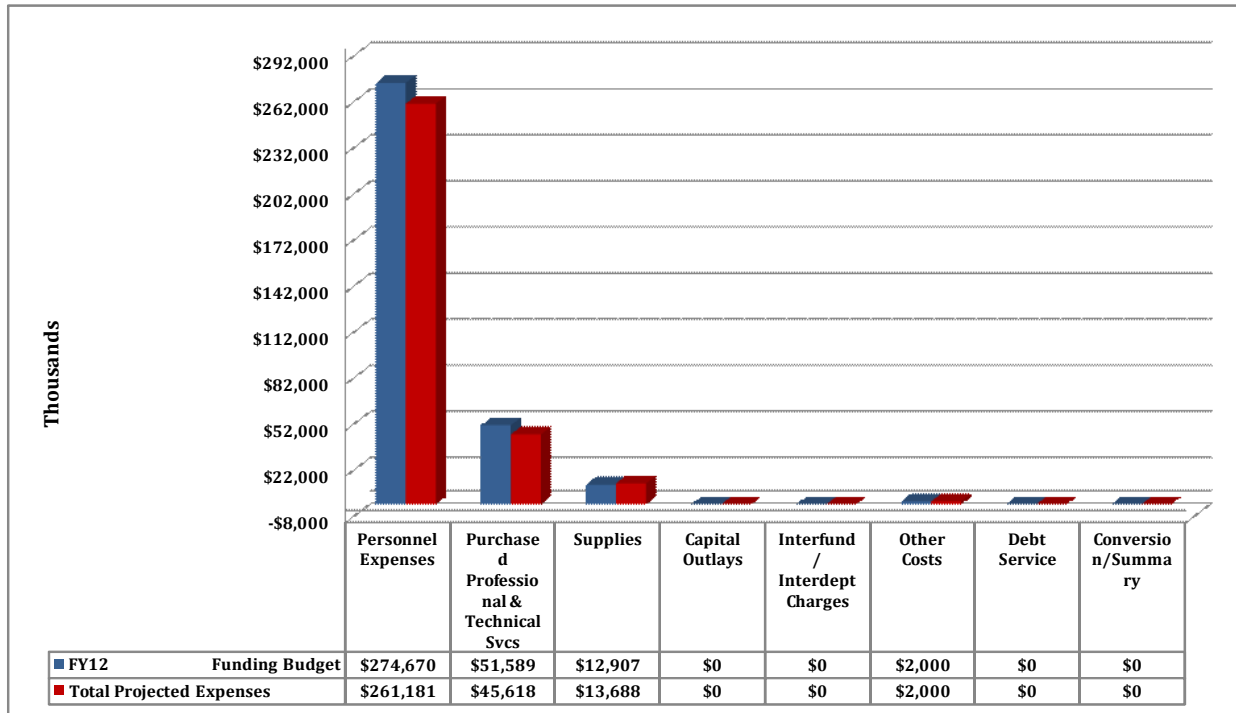
Description	FY12 Funding Budget	YTD Encumbrance/Actual (Jul 2011 - Mar 2011)	Projected Expenses (Apr 2012 - Jun 2012)	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Expenses	\$729,871	\$494,585	\$206,673	\$701,258	-\$28,613	-4%
Purchased Professional & Technical Svcs	\$647,908	\$431,658	\$141,300	\$572,958	-\$74,950	-12%
Supplies	\$13,975	\$12,485	\$1,000	\$13,485	-\$490	-4%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,833	\$1,755	\$1,292	\$3,047	\$214	8%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion Summary	-\$29,283	\$0	\$0	\$0	\$29,283	-100%
<b>Grand Total</b>	<b>\$1,365,304</b>	<b>\$940,484</b>	<b>\$350,265</b>	<b>\$1,290,749</b>	<b>-\$74,555</b>	<b>-5%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Surplus due to one vacant position.
Purchased Professional & Technical Services	Surplus due to conservative spending.
Supplies	Slight surplus due to conservative spending.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Slight deficit due to the department increasing the estimate for audit committee compensation to \$500 per member annually.
Debt Service	N/A
Conversion Summary	Funding reduction amendment.

**BOARD OF ETHICS**

The Board of Ethics is an independent city agency that works to ensure honesty, openness, and integrity in city government through enforcing the city's ethical standards of conduct. The Board is responsible for bringing the City into compliance with the Code of Ethics and instilling a culture of ethics within city government.



Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Mar 2012)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$274,670	\$165,327	\$95,854	\$261,181	-\$13,489	-5%
Purchased Professional & Technical Svcs	\$51,589	\$30,669	\$14,948	\$45,618	-\$5,972	-12%
Supplies	\$12,907	\$10,088	\$3,600	\$13,688	\$781	6%
Capital Outlays	\$0			\$0	\$0	0%
Interfund / Interdept Charges	\$0			\$0	\$0	0%
Other Costs	\$2,000	\$1,553	\$447	\$2,000	\$0	0%
Debt Service	\$0			\$0	\$0	0%
Conversion/Summary	\$0			\$0	\$0	0%
<b>Grand Total</b>	<b>\$341,166</b>	<b>\$207,637</b>	<b>\$114,849</b>	<b>\$322,486</b>	<b>-\$18,680</b>	<b>-5%</b>

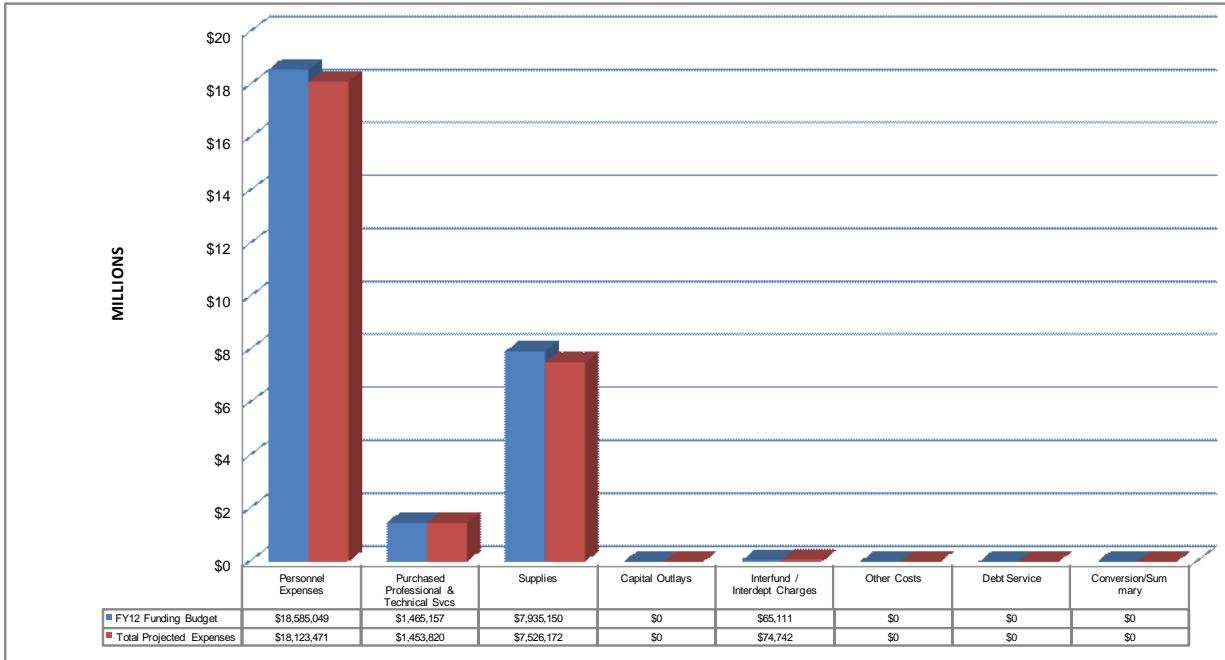
**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Variance in personnel due to the position vacated by the previous Ethics Officer.
Purchased Professional & Technical Services	Slight surplus due to conservative spending.
Supplies	Deficit due to additional supplies and equipment for new ethics officer. Offset by savings in Purchased Services.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A
Conversion/Summary	N/A



**DEPARTMENT OF CORRECTIONS**

Department of Corrections: The mission of the Department of Corrections is to protect the public, staff and offenders while maintaining an efficiently managed facility, which assist detainees with reintegration back into the community.



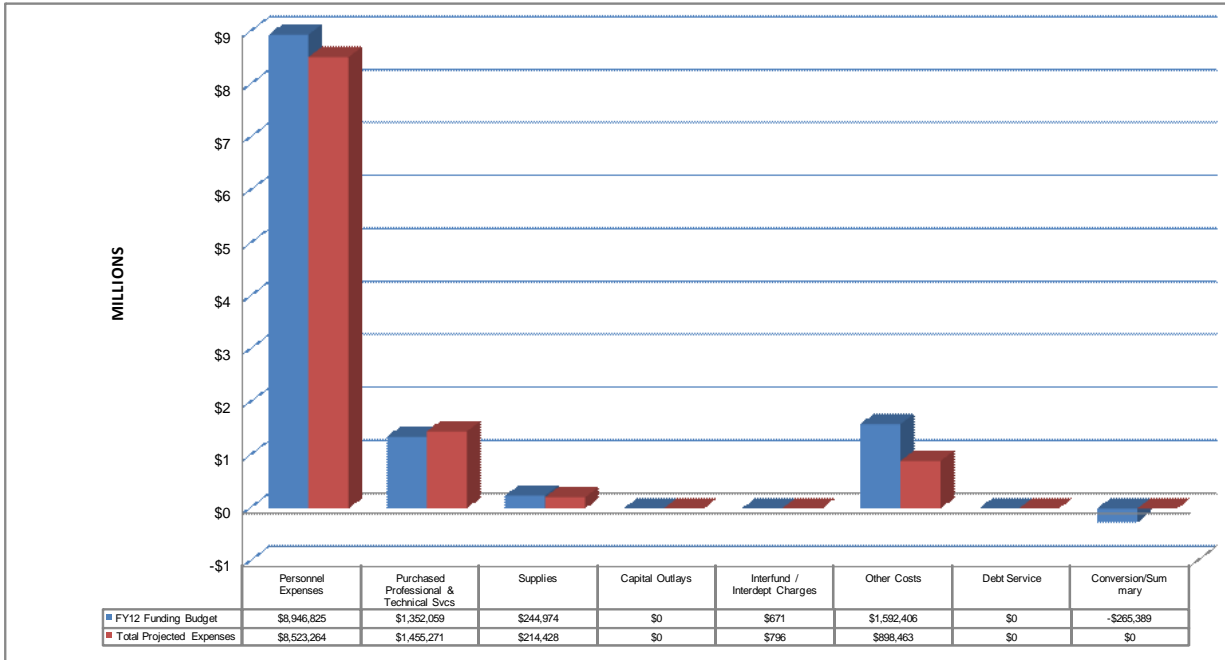
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Mar-2012)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$18,585,049	\$13,846,154	\$4,277,317	\$18,123,471	-\$461,578	-2%
Purchased Professional & Technical Svcs	\$1,465,157	\$1,006,930	\$446,890	\$1,453,820	-\$11,337	-1%
Supplies	\$7,935,150	\$5,718,520	\$1,807,651	\$7,526,172	-\$408,978	-5%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$65,111	\$49,828	\$24,914	\$74,742	\$9,631	15%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion/Summary	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$28,050,467</b>	<b>\$20,621,432</b>	<b>\$6,556,772</b>	<b>\$27,178,205</b>	<b>-\$872,262</b>	<b>-3%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Surplus due to vacant positions and attrition.
Purchased Professional & Technical Service	Surplus due to conservative spending mainly for contracts.
Supplies	Surplus due to savings related to water/sewer lower than anticipated.
Capital Outlays	N/A
Interfund/Interdept Charges	Deficit due to pending repairs and increase in fuel cost.
Other Costs	N/A
Debt Service	N/A
Conversion/Summary	N/A

**DEPARTMENT OF FINANCE**

The Department of Finance manages and accounts for the City's financial resources. This department prepares and monitors the annual budget, invests city funds, determines optimal liquidity and maximizes income in accordance with best practices.



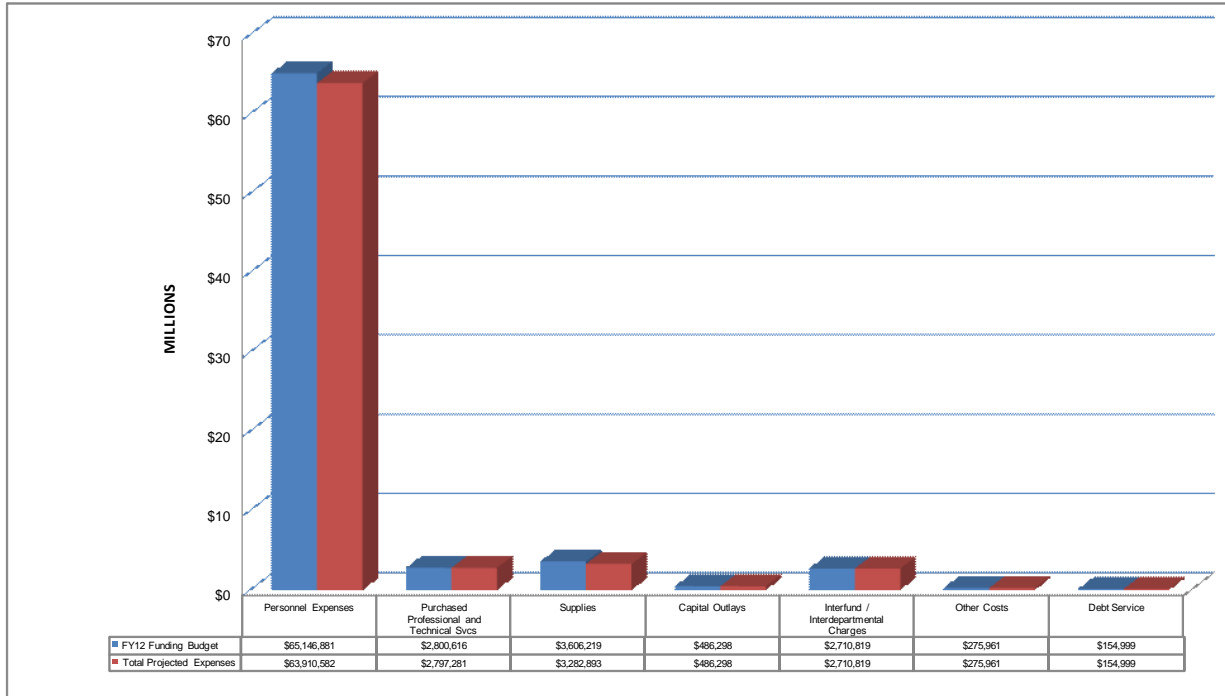
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - March 2011)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$8,946,825	\$6,286,558	\$2,236,706	\$8,523,264	-\$423,561	-5%
Purchased Professional & Technical Svcs	\$1,352,059	\$956,317	\$498,954	\$1,455,271	\$103,212	8%
Supplies	\$244,974	\$154,306	\$60,122	\$214,428	-\$30,546	-12%
Capital Outlays	\$0	\$0		\$0	\$0	0%
Interfund / Interdept Charges	\$671	\$628	\$168	\$796	\$125	19%
Other Costs	\$1,592,406	\$485,361	\$413,102	\$898,463	-\$693,943	-44%
Debt Service	\$0	\$0		\$0	\$0	0%
Conversion/Summary	-\$265,389	\$0		\$0	\$265,389	0%
<b>Grand Total</b>	<b>\$11,871,546</b>	<b>\$7,883,170</b>	<b>\$3,209,051</b>	<b>\$11,092,222</b>	<b>-\$779,324</b>	<b>-7%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Surplus due to 15 vacant positions.
Purchased Professional & Technical Services	Deficit due to projected purchase of Hyperion Software.
Supplies	Surplus due to conservative spending of departmental supplies.
Capital Outlays	N/A
Interfund/Interdept Charges	Slight deficit due to rising fuel cost.
Other Costs	Surplus due to Revenue Refunds and Bank Charges trending less than anticipated.
Debt Service	N/A
Conversion/Summary	Funding reduction amendment.

**FIRE & RESCUE DEPARTMENT**

The Atlanta Fire Rescue Department (AFRD) serves an area of 132.6 square miles with a population of 519,000 residents, responding to over sixty miles of interstate highways, twenty-three miles of rapid rail and protects Hartsfield-Jackson International Airport. In addition to residents of Atlanta and travelers through Hartsfield-Jackson International, AFRD provides services to over one million workers, visitors, and tourists and the businesses to which they work and play.



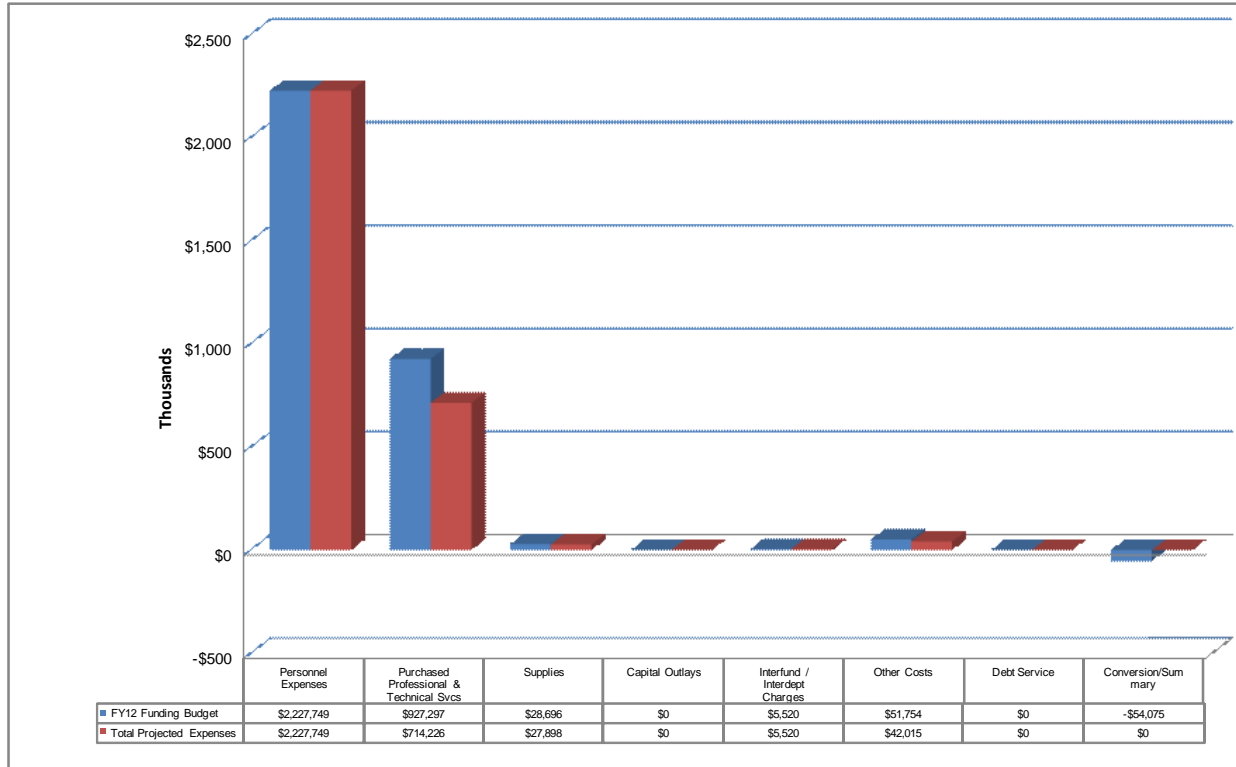
Description	FY12 Funding Budget	YTD Encumbrance/Actuals (Jul 2011 - Mar 2012)	Projected Expenses (Apr 2012 - Jun 2012)	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Expenses	\$65,146,881	\$47,814,102	\$16,096,480	\$63,910,582	-\$1,236,299	-2%
Purchased Professional and Technical Svcs	\$2,800,616	\$1,229,229	\$1,568,053	\$2,797,281	-\$3,335	0%
Supplies	\$3,606,219	\$2,976,799	\$306,094	\$3,282,893	-\$323,326	-9%
Capital Outlays	\$486,298	\$164,824	\$321,474	\$486,298	\$0	0%
Interfund / Interdepartmental Charges	\$2,710,819	\$2,136,152	\$574,667	\$2,710,819	\$0	0%
Other Costs	\$275,961	\$125,590	\$150,371	\$275,961	\$0	0%
Debt Service	\$154,999	\$46,846	\$108,153	\$154,999	\$0	0%
<b>Grand Total</b>	<b>\$75,181,793</b>	<b>\$54,493,543</b>	<b>\$19,125,291</b>	<b>\$73,618,833</b>	<b>-\$1,562,960</b>	<b>-2%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Surplus due to vacant positions. Positions may not be filled before year's end.
Purchased Professional & Technical Services	Surplus due to conservative spending for various consultant services, training or travel and repairs and maintenance service cost for all stations and buildings.
Supplies	Surplus due mainly to water/sewer charges less than anticipated.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**DEPARTMENT OF HUMAN RESOURCES**

The Department’s mission is to be a professional human resources department committed to attracting, retaining and developing a diverse and competent workforce that enables City agencies to achieve their business needs.



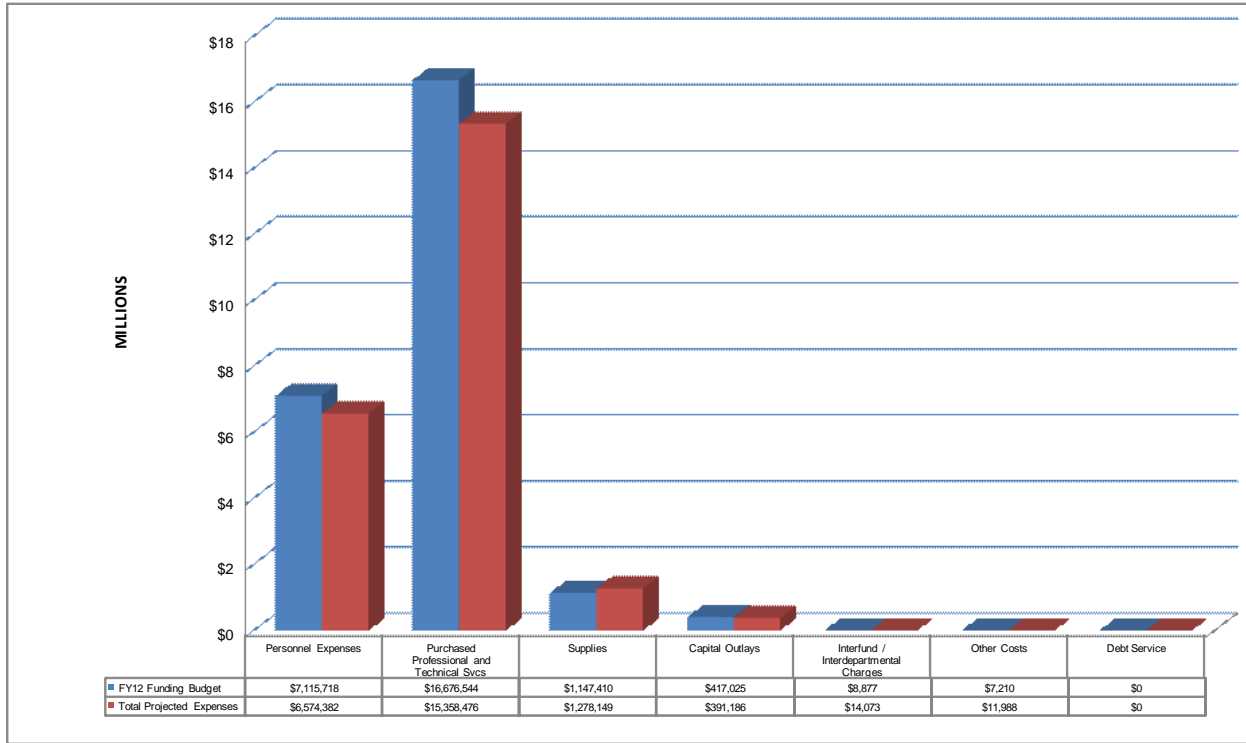
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrances/Actual (Jul 2011 - Mar 2012)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$2,227,749	\$1,913,516	\$314,233	\$2,227,749	\$0	0%
Purchased Professional & Technical Svcs	\$927,297	\$583,584	\$130,642	\$714,226	-\$213,071	-23%
Supplies	\$28,696	\$19,689	\$8,209	\$27,898	-\$798	-3%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$5,520	\$0	\$5,520	\$5,520	\$0	0%
Other Costs	\$51,754	\$26,650	\$15,365	\$42,015	-\$9,739	-19%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion/Summary	-\$54,075	\$0	\$0	\$0	\$54,075	-100%
<b>Grand Total</b>	<b>\$3,186,941</b>	<b>\$2,543,439</b>	<b>\$473,969</b>	<b>\$3,017,408</b>	<b>-\$169,533</b>	<b>-5%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Projected to spend within budget.
Purchased Professional & Technical Services	Surplus due to conservative spending.
Supplies	Surplus due to conservative spending.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Surplus due to conservative spending.
Debt Service	N/A
Conversion Summary	Funding reduction amendment.

**DEPARTMENT OF INFORMATION TECHNOLOGY**

The Department of Information Technology (DIT) oversees and guides all technology-related activities associated with the delivery of products and services managed by every department of the City. The Office provides a strategic framework and direction for leveraging technology to create business value.



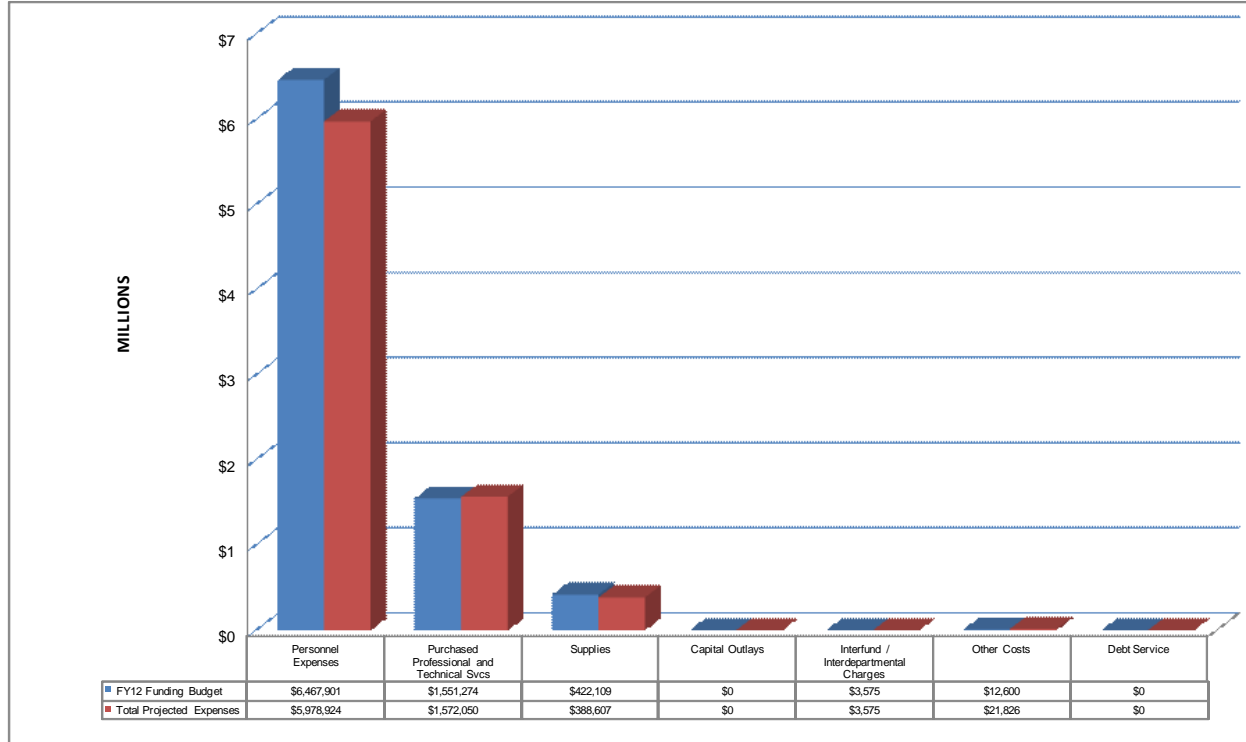
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actuals (Jul 2011 - Mar 2012)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$7,115,718	4,972,058.90	1,602,323.34	\$6,574,382	-\$541,336	-8%
Purchased Professional and Technical Svcs	\$16,676,544	\$11,604,625	\$3,753,851	\$15,358,476	-\$1,318,068	-8%
Supplies	\$1,147,410	\$291,111	\$987,038	\$1,278,149	\$130,739	11%
Capital Outlays	\$417,025	\$89,393	\$301,793	\$391,186	-\$25,839	-6%
Interfund / Interdepartmental Charges	\$8,877	\$9,673	\$4,400	\$14,073	\$5,196	59%
Other Costs	\$7,210	\$11,988	\$0	\$11,988	\$4,778	66%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$25,372,784</b>	<b>\$16,978,849</b>	<b>\$6,649,405</b>	<b>\$23,628,255</b>	<b>-\$1,744,529</b>	<b>-7%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Surplus due to 9 vacant positions as of March 2012.
Purchased Professional & Technical Services	Surplus due to maintenance contracts and consulting services projected to be slightly under budget.
Supplies	Deficit due to unexpected expenses for cubical build outs and relocating select staff to 180 Peachtree Street (Data Center).
Capital Outlays	Surplus due to conservative spending.
Interfund/Interdept charges	Deficit due to increase in fuel cost.
Other Costs	Deficit due to unbudgeted expense for property tax on leased equipment.
Debt Service	N/A

**JUDICIAL – MUNICIPAL COURT OPERATIONS**

Municipal Court Operations manages the day-to-day functions of the court. There are seven courtrooms in operation: three (3) are primarily dedicated to traffic offenses; one (1) handles DUI offenses; one (1) handles housing code enforcement; one (1) handles general city code violations; and one (1) handles is focused on quality-of-life offenses that may lead to restorative justice remedies (Community Court).



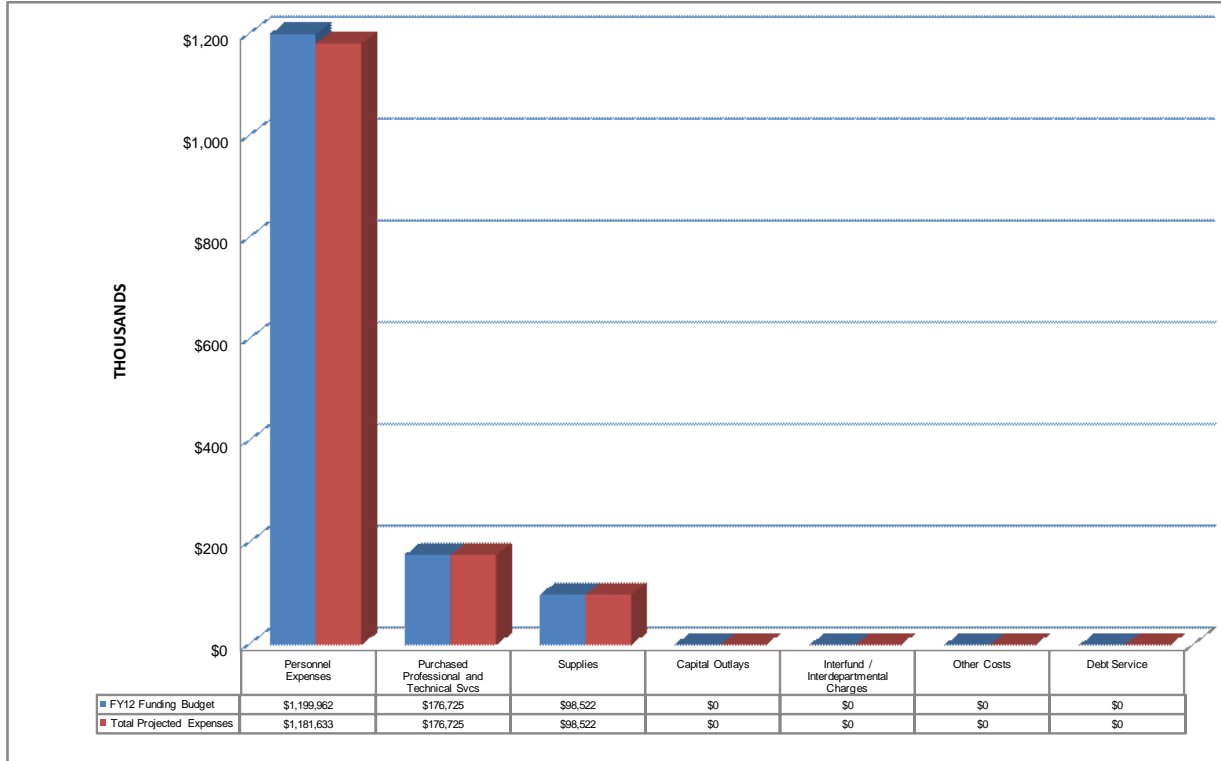
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actuals (Jul 2011 - Mar 2011)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$6,467,901	\$4,650,343	\$1,328,581	\$5,978,924	-\$488,977	-8%
Purchased Professional and Technical Svcs	\$1,551,274	\$1,265,283	\$306,767	\$1,572,050	\$20,776	1%
Supplies	\$422,109	\$302,904	\$85,703	\$388,607	-\$33,502	-8%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdepartmental Charges	\$3,575	\$1,381	\$2,194	\$3,575	\$0	0%
Other Costs	\$12,600	\$16,173	\$5,653	\$21,826	\$9,226	73%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$8,457,459</b>	<b>\$6,236,083</b>	<b>\$1,728,899</b>	<b>\$7,964,982</b>	<b>-\$492,477</b>	<b>-6%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Surplus due to 4 vacant positions at the end of March 2012.
Purchased Professional & Technical Services	Deficit is due to start of e-citation pilot program which was not budgeted for in this fiscal year.
Supplies	Surplus due to water/sewer being less than anticipated.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Deficit due to refunds for overpayments on tickets being higher than anticipated.
Debt Service	N/A

**JUDICIAL – PUBLIC DEFENDER**

The Office of the Public Defender is responsible for representing indigent defendants who are accused of violating any city ordinance for which a criminal penalty can be imposed, as well as certain misdemeanors that the court has concurrent jurisdiction with the State Court of Fulton County.



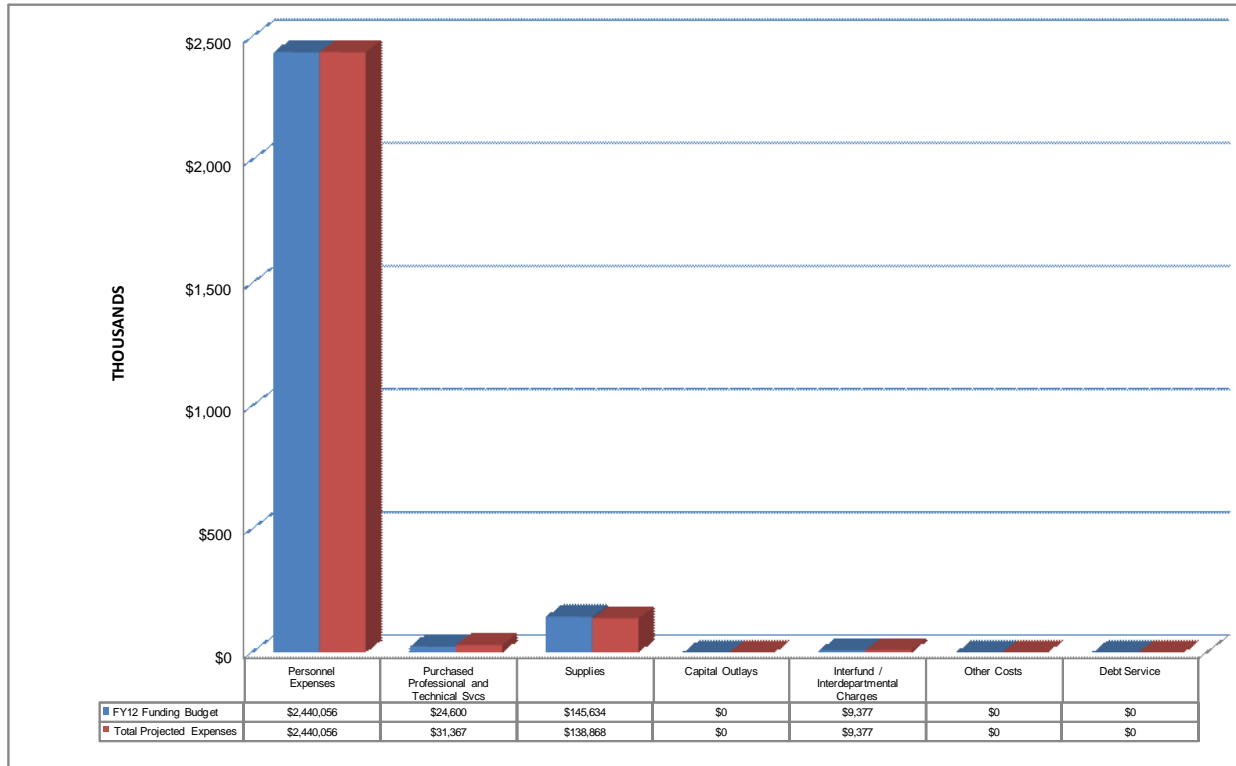
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actuals (Jul 2011 - Mar 2012)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$1,199,962	\$832,850	\$348,783	\$1,181,633	-\$18,329	-2%
Purchased Professional and Technical Svcs	\$176,725	\$148,688	\$28,037	\$176,725	\$0	0%
Supplies	\$98,522	\$63,486	\$35,036	\$98,522	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$1,475,209</b>	<b>\$1,045,024</b>	<b>\$411,856</b>	<b>\$1,456,880</b>	<b>-\$18,329</b>	<b>-1%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Surplus due to 1 vacant position; Deputy Director position remains vacant.
Purchased Professional & Technical Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**JUDICIAL – SOLICITOR**

The Office of the Solicitor represents the interests of the citizens of Atlanta in all matters brought before the Atlanta Municipal Court. In addition, the office provides legal assistance to the city administration, community groups, schools and colleges and provides training to law enforcement agencies and private forces.



Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actuals (Jul 2011 - Mar 2012)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$2,440,056	\$1,795,003	\$645,054	\$2,440,056	\$0	0%
Purchased Professional and Technical Svcs	\$24,600	\$16,629	\$14,738	\$31,367	\$6,767	28%
Supplies	\$145,634	\$104,889	\$33,978	\$138,868	-\$6,766	-5%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdepartmental Charges	\$9,377	\$5,581	\$3,796	\$9,377	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$2,619,667</b>	<b>\$1,922,101</b>	<b>\$697,567</b>	<b>\$2,619,668</b>	<b>\$1</b>	<b>0%</b>

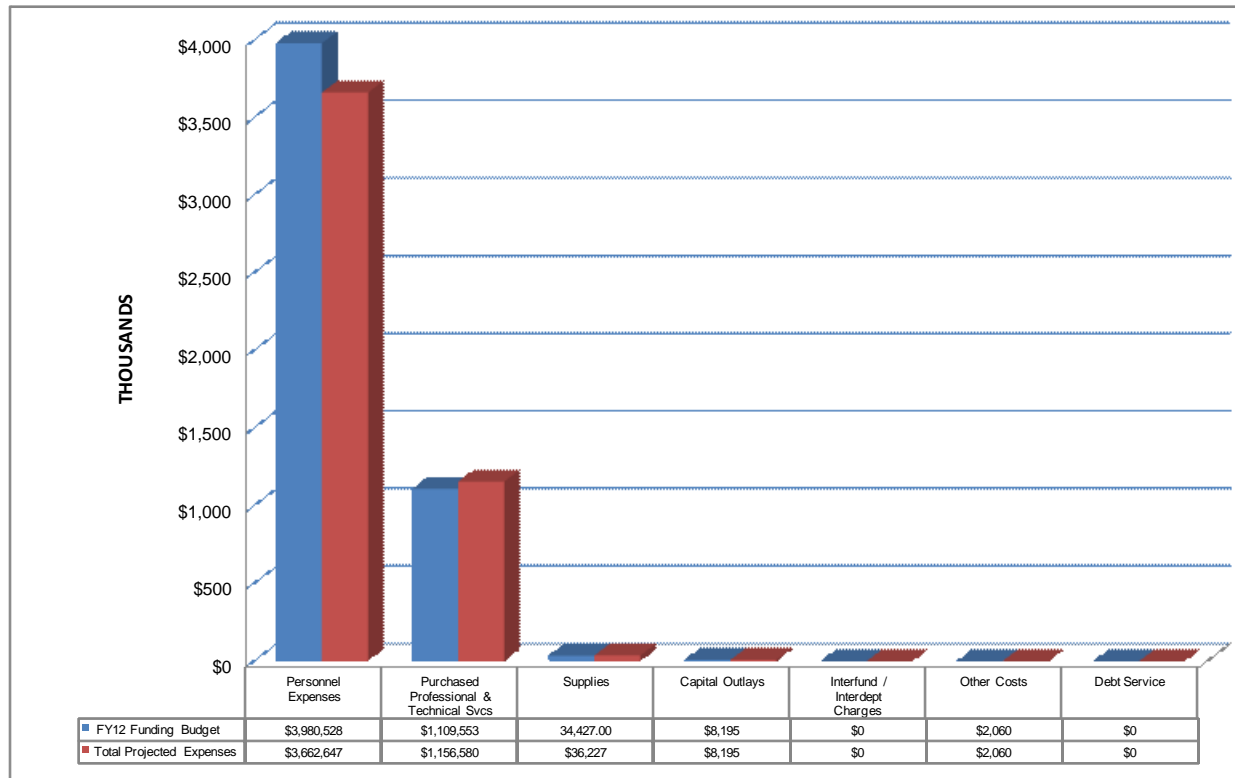
**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Projected to spend within budget.
Purchased Professional & Technical Services	Deficit due to repair and maintenance more than anticipated.
Supplies	Surplus due to water/sewer expense less than anticipated.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A



DEPARTMENT OF LAW

A team of legal professionals committed to providing excellent legal services to the City of Atlanta.



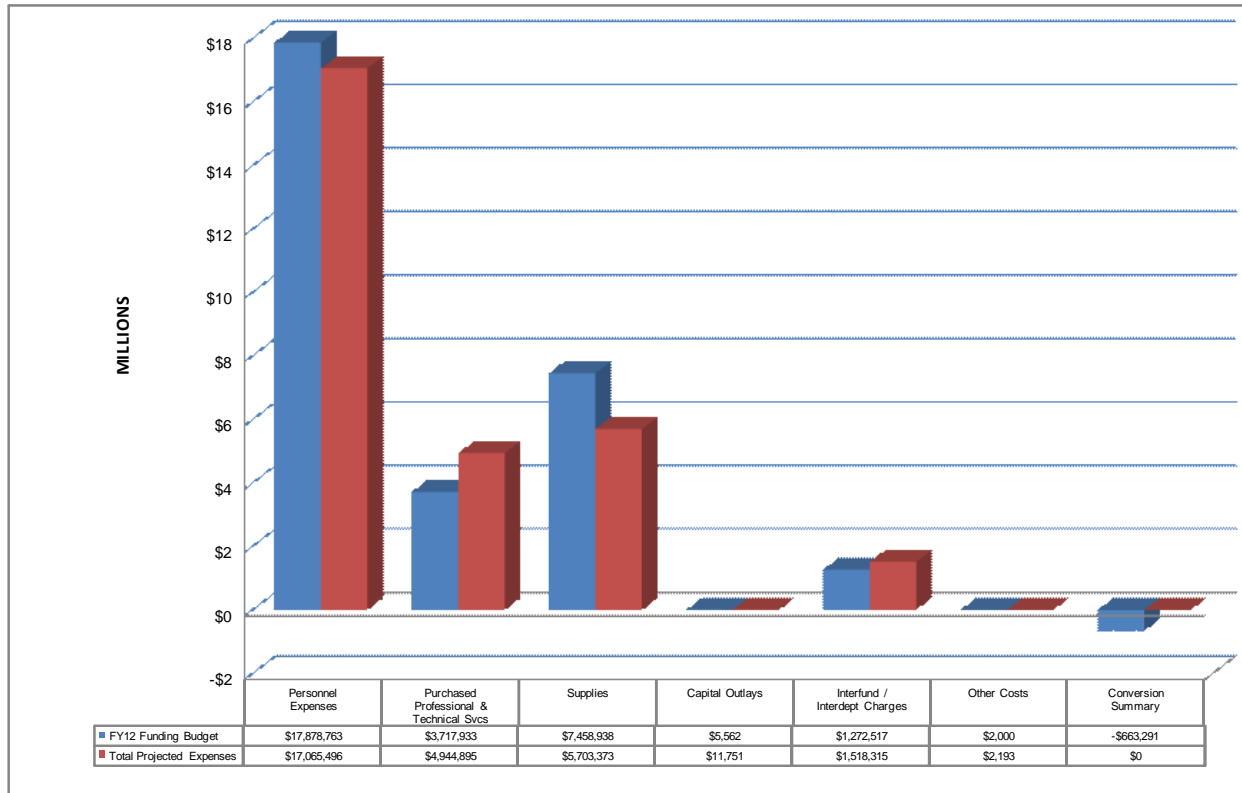
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Mar 2012)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$3,980,528	\$2,600,258	\$1,062,389	\$3,662,647	-\$317,881	-8%
Purchased Professional & Technical Svcs	\$1,109,553	\$1,023,356	\$133,224	\$1,156,580	\$47,027	4%
Supplies	34,427.00	\$32,171	\$4,056	\$36,227	\$1,800	5%
Capital Outlays	\$8,195	\$8,195	\$0	\$8,195	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,060	\$977	\$1,083	\$2,060	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$5,134,763</b>	<b>\$3,664,956</b>	<b>\$1,200,752</b>	<b>\$4,865,708</b>	<b>-\$269,055</b>	<b>-5%</b>

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Surplus due to vacant positions.
Purchased Professional & Technical Services	Slight deficit due to legal expenses for court filings, court reporters, legal compliance obligations and medical services provider charged to this account.
Supplies	Slight deficit due to equipment purchase for compliance team.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**DEPARTMENT OF PARKS, RECREATION AND CULTURAL AFFAIRS**

The Department of Parks, Recreation and Cultural Affairs provides all citizens with the highest quality parks, facilities, recreational programs and cultural experiences.



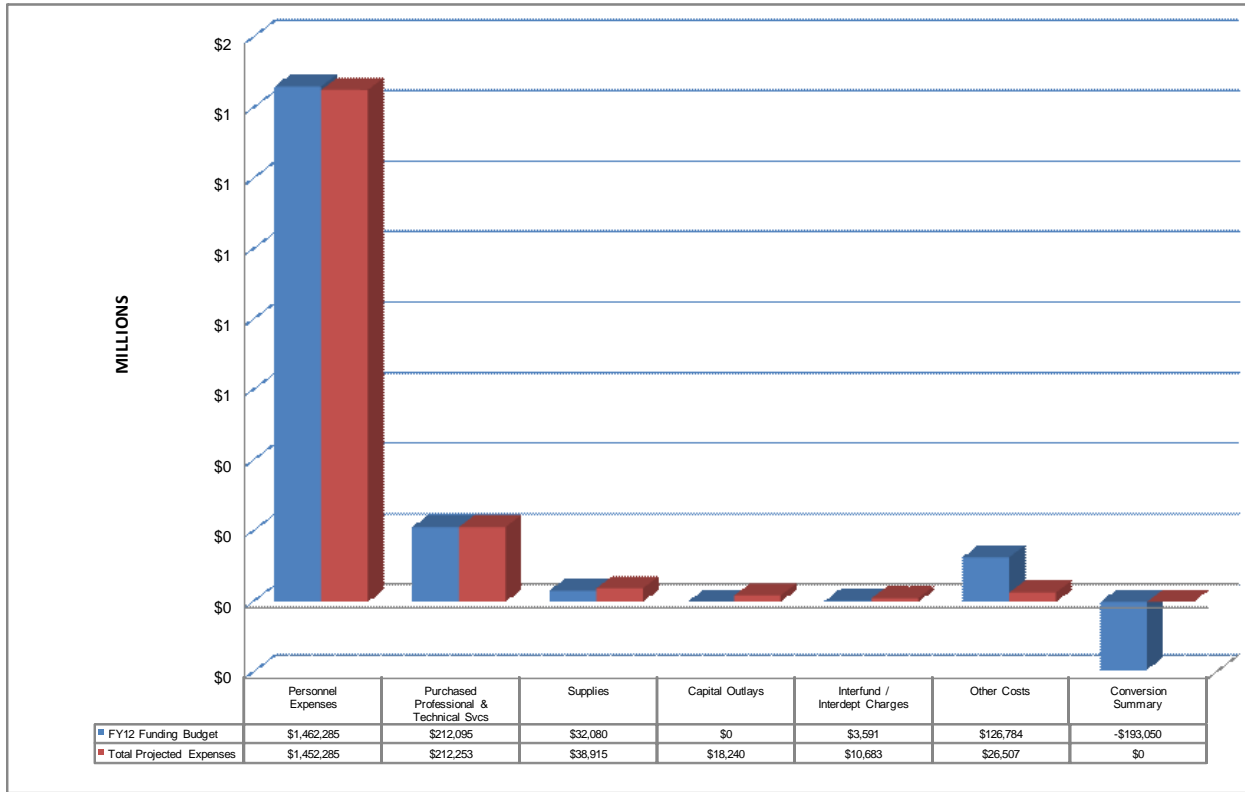
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrances/Actual (Jul 2011 - Mar 2011)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$17,878,763	\$12,046,879	\$5,018,617	\$17,065,496	-\$813,267	-5%
Purchased Professional & Technical Svcs	\$3,717,933	\$3,831,045	\$1,113,851	\$4,944,895	\$1,226,962	33%
Supplies	\$7,458,938	\$3,710,781	\$1,992,592	\$5,703,373	-\$1,755,565	-24%
Capital Outlays	\$5,562	\$6,189	\$5,562	\$11,751	\$6,189	111%
Interfund / Interdept Charges	\$1,272,517	\$1,231,110	\$287,205	\$1,518,315	\$245,798	19%
Other Costs	\$2,000	\$454	\$1,739	\$2,193	\$193	0%
Conversion Summary	-\$663,291	\$0	\$0	\$0	\$663,291	
<b>Grand Total</b>	<b>\$29,672,422</b>	<b>\$20,826,457</b>	<b>\$8,419,567</b>	<b>\$29,246,024</b>	<b>-\$426,398</b>	<b>-1%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Surplus due to 36 vacant positions as of March 2012.
Purchased Professional & Technical Services	Deficit due to facility repairs needed to support Centers of Hope initiative.
Supplies	Surplus due to water/sewer being less than anticipated.
Capital Outlays	Deficit due to Center of Hope pilot projects required capital and technology costs at the two pilot sites.
Interfund/Interdept Charges	Deficit due to aging fleet which requires constant maintenance services and rising fuel costs.
Other Costs	Deficit due to unanticipated refunds to customers.
Conversion Summary	Funding reduction amendment.

**DEPARTMENT OF PLANNING AND COMMUNITY DEVELOPMENT**

The Department of Planning and Community Development is to guide the development of the City through effective measures of planning, design review, construction plan approval, code compliance, and housing preservation and assistance.



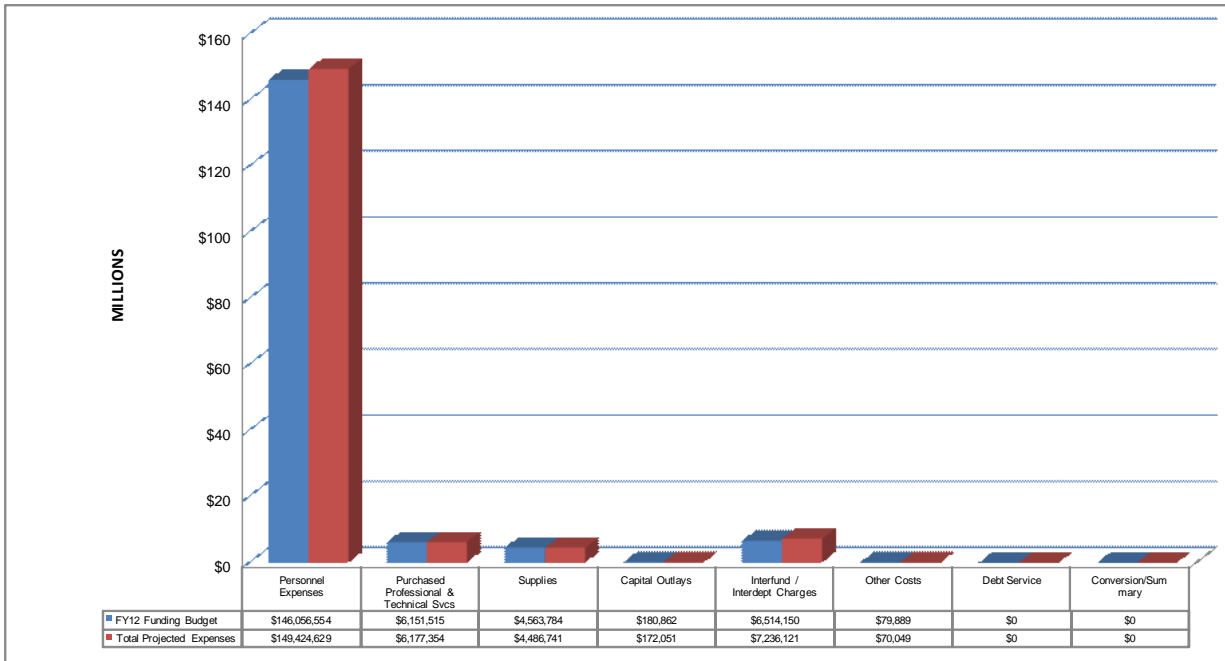
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Mar 2012)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$1,462,285	\$2,571,747	-\$1,119,462	\$1,452,285	-\$10,000	-1%
Purchased Professional & Technical Svcs	\$212,095	\$186,979	\$25,274	\$212,253	\$158	0%
Supplies	\$32,080	\$32,772	\$6,143	\$38,915	\$6,835	21%
Capital Outlays	\$0	\$18,240	\$0	\$18,240	\$18,240	N/A
Interfund / Interdept Charges	\$3,591	\$10,683	\$0	\$10,683	\$7,092	197%
Other Costs	\$126,784	\$26,507	\$0	\$26,507	-\$100,277	-79%
Conversion Summary	-\$193,050	\$0	\$0	\$0	\$193,050	-100%
<b>Grand Total</b>	<b>\$1,643,785</b>	<b>\$2,846,928</b>	<b>-\$1,088,045</b>	<b>\$1,758,883</b>	<b>\$115,098</b>	<b>7%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Surplus due to salary changes in subsequent personnel papers. \$1.4M transferred to APD and Permit Fund.
Purchased Professional & Technical Services	Deficit due to \$90K in professional services for the Census Study.
Supplies	Deficit due to expenses in supplies and software purchases more than anticipated.
Capital Outlays	\$18K transferred to Permit Fund.
Interfund/Interdept Charges	Slight surplus due to conservative spending. \$7K transferred to Permit Fund.
Other Costs	Surplus due to mid-year start up of NPU program in the Office of Planning.
Conversion Summary	Funding reduction amendment.

**POLICE DEPARTMENT**

The mission of the Atlanta Police Department is to reduce crime and promote the quality of life, in partnership with our community.



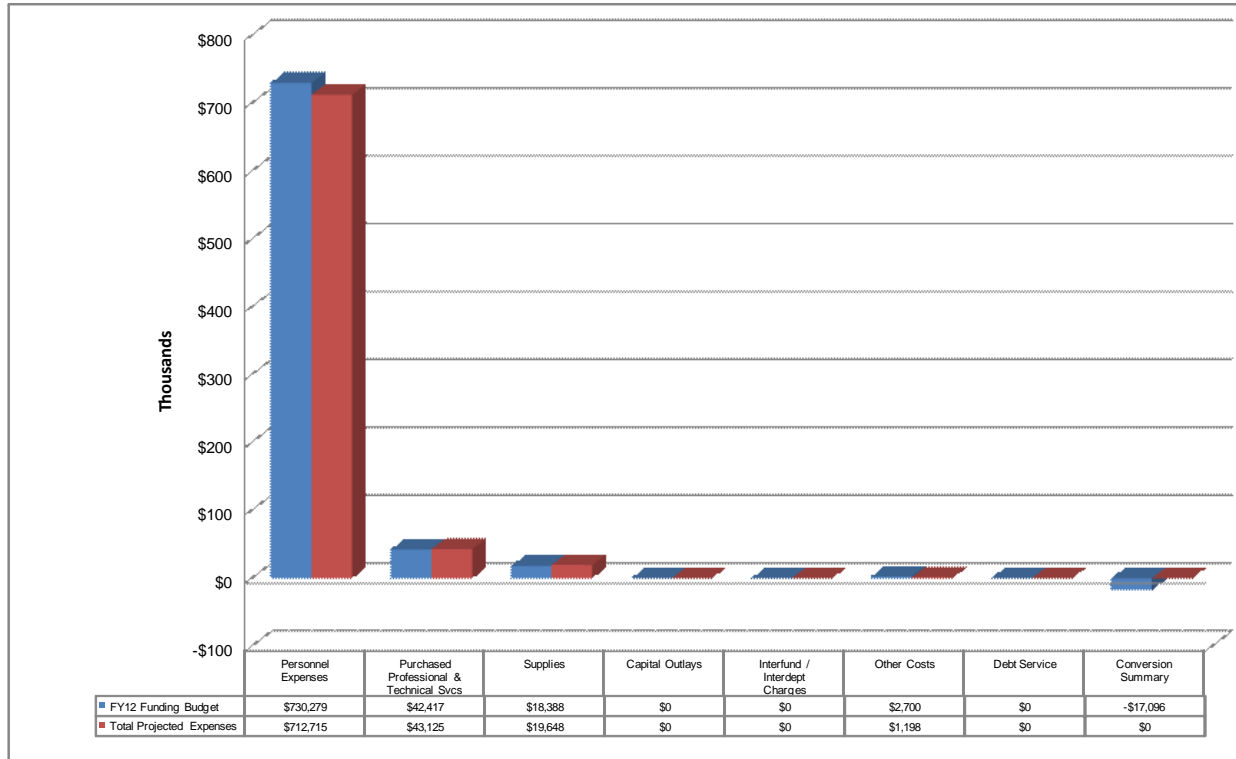
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Mar 2012)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$146,056,554	\$111,953,353	\$37,471,276	\$149,424,629	\$3,368,076	2%
Purchased Professional & Technical Svcs	\$6,151,515	\$4,499,754	\$1,677,600	\$6,177,354	\$25,838	0%
Supplies	\$4,563,784	\$3,548,241	\$938,500	\$4,486,741	-\$77,043	-2%
Capital Outlays	\$180,862	\$90,051	\$82,000	\$172,051	-\$8,811	-5%
Interfund / Interdept Charges	\$6,514,150	\$5,511,121	\$1,725,000	\$7,236,121	\$721,971	11%
Other Costs	\$79,889	\$13,449	\$56,600	\$70,049	-\$9,840	-12%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion/Summary	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$163,546,754</b>	<b>\$125,615,969</b>	<b>\$41,950,976</b>	<b>\$167,566,945</b>	<b>\$4,020,191</b>	<b>2%</b>

**HIGHLIGHTS**

Expenditure Category	Explanation
Personnel Expenses	Deficit due to increase of Police pension rates.
Purchased Professional & Technical Services	Deficit due to engine overhaul of helicopter and increased repairs for facility.
Supplies	Surplus due to water/sewer being less than anticipated.
Capital Outlays	Surplus due to conservative spending.
Interfund/Interdept Charges	Deficit due to rising fuel cost.
Other Costs	Surplus due to conservative spending.
Debt Service	N/A
Conversion Summary	N/A

**DEPARTMENT OF PROCUREMENT**

The Department of Procurement is responsible for the management of all City purchases. The department maximizes the value the City receives on spending within the City's public policy goals.



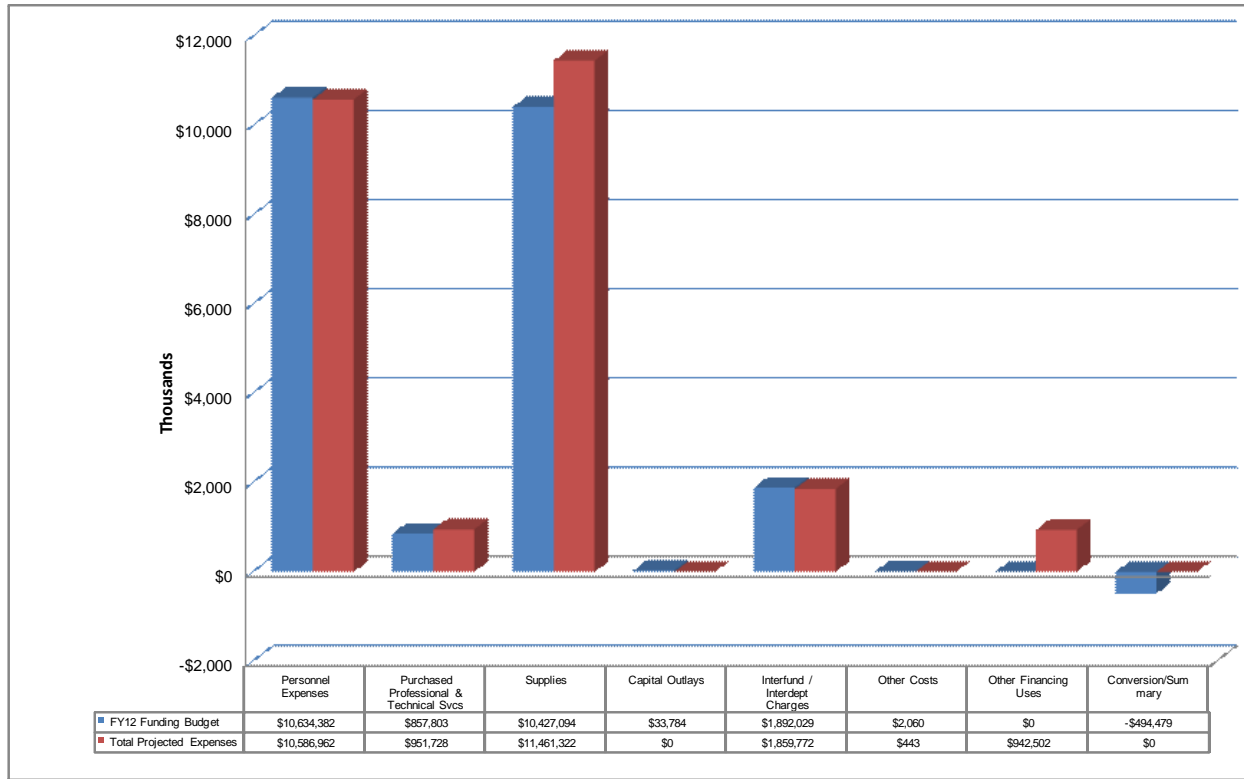
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Mar 2012)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$730,279	\$529,615	\$183,100.00	\$712,715	-\$17,564	-2%
Purchased Professional & Technical Svcs	\$42,417	\$16,949	\$26,177	\$43,125	\$708	2%
Supplies	\$18,388	\$10,791	\$8,857	\$19,648	\$1,260	7%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,700	\$206	\$992	\$1,198	-\$1,502	-56%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion Summary	-\$17,096	\$0	\$0	\$0	\$17,096	
<b>Grand Total</b>	<b>\$776,688</b>	<b>\$557,561</b>	<b>\$219,125</b>	<b>\$776,686</b>	<b>-\$2</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Surplus due to salary savings.
Purchased Professional & Technical Services	Deficit due to additional expense for wireless charges for new users.
Supplies	Deficit due to need for 15 task chairs.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other costs	Slight surplus due to conservative spending.
Debt Service	N/A
Conversion Summary	Funding reduction amendment.

**DEPARTMENT OF PUBLIC WORKS**

The Department of Public Works mission is to enhance Atlanta's quality of life by working collaboratively with citizens, public and private entities and other City departments to provide public works services that maintain and improve the City's infrastructure and physical environment.



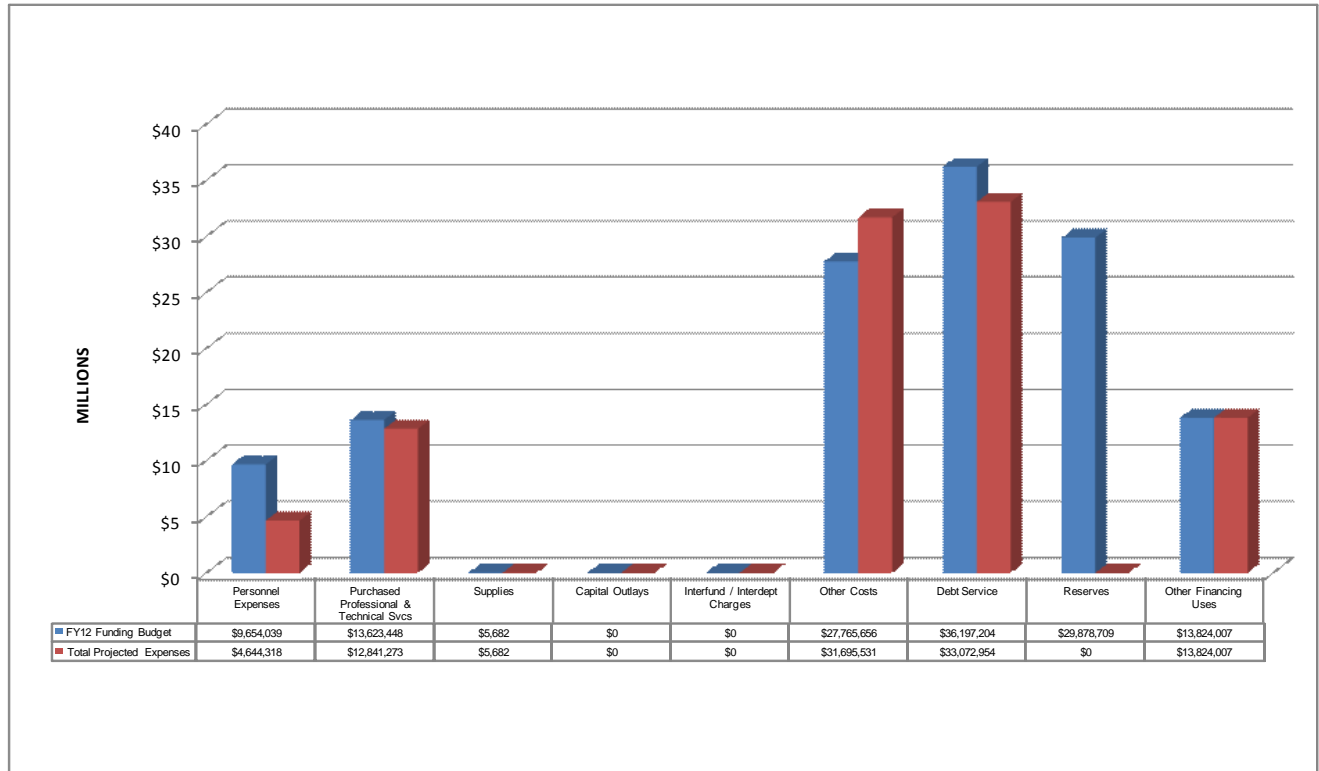
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrances/Actual (Jul 2011 - Mar 2012)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$10,634,382	\$7,932,681	\$2,654,281	\$10,586,962	-\$47,420	0%
Purchased Professional & Technical Svcs	\$857,803	\$3,614,302	-\$2,662,574	\$951,728	\$93,925	11%
Supplies	\$10,427,094	\$8,324,049	\$3,137,273	\$11,461,322	\$1,034,228	10%
Capital Outlays	\$33,784	\$0	\$0	\$0	-\$33,784	-100%
Interfund / Interdept Charges	\$1,892,029	\$1,265,415	\$594,357	\$1,859,772	-\$32,257	-2%
Other Costs	\$2,060	\$302	\$142	\$443	-\$1,617	-78%
Other Financing Uses	\$0	\$641,292	\$301,211	\$942,502	\$942,502	100%
Conversion/Summary	-\$494,479	\$0	\$0	\$0	\$494,479	-100%
<b>Grand Total</b>	<b>\$23,352,673</b>	<b>\$21,778,040</b>	<b>\$4,024,689</b>	<b>\$25,802,729</b>	<b>\$2,450,056</b>	<b>10%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Surplus due to savings from vacant positions.
Purchased Professional & Technical Services	Slight deficit due to consulting professional services more than anticipated.
Supplies	Deficit due to increase in Utilities-Street Light Energy expenses.
Capital Outlays	Surplus due to conservative spending.
Interfund/Interdept Charges	Surplus due to conservative spending.
Other costs	Surplus due to conservative spending.
Other Financing Uses	Deficit due to Storm Water chargers being captured utilizing an operational transfer.
Conversion Summary	Funding reduction amendment.

**NON-DEPARTMENTAL**

Non-departmental funds activities not accounted for in other departments. The budget primarily includes payments for debt service.



Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Mar 2012)	Projected Expenses (Apr 2012 - Jun 2012)			
Personnel Expenses	\$9,654,039	\$2,021,946	\$2,622,372	\$4,644,318	-\$5,009,721	-52%
Purchased Professional & Technical Svcs	\$13,623,448	\$14,983,580	-\$2,142,307	\$12,841,273	-\$782,175	-6%
Supplies	\$5,682	\$5,463	\$219	\$5,682	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$27,765,656	\$24,921,958	\$6,773,573	\$31,695,531	\$3,929,875	14%
Debt Service	\$36,197,204	\$26,946,291	\$6,126,663	\$33,072,954	-\$3,124,250	-9%
Reserves	\$29,878,709	\$0	\$0	\$0	-\$29,878,709	-100%
Other Financing Uses	\$13,824,007	\$0	\$13,824,007	\$13,824,007	\$0	0%
<b>Grand Total</b>	<b>\$130,948,745</b>	<b>\$68,879,239</b>	<b>\$27,204,527</b>	<b>\$96,083,766</b>	<b>-\$34,864,979</b>	<b>-27%</b>

**HIGHLIGHTS:**

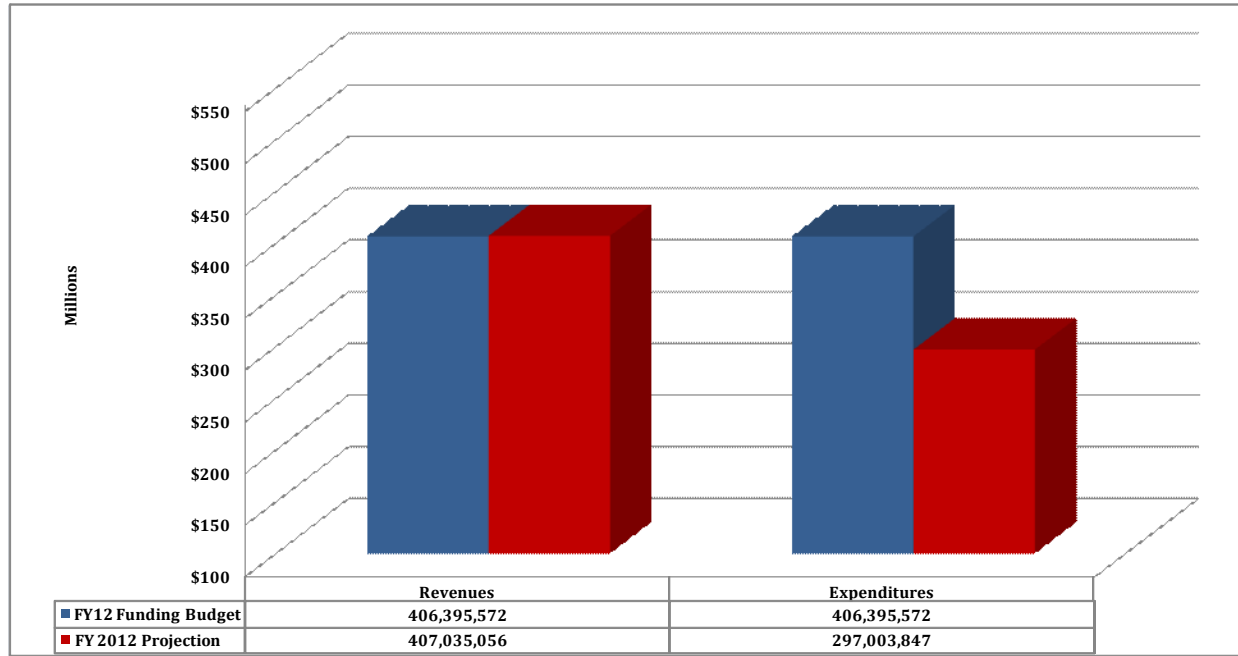
Expenditure Category	Explanation
Personnel Expenses	Variance due to savings related to unemployment of \$1.5MM and workers' comp of \$3.5MM less than anticipated.
Purchased Professional & Technical Services	Variance due to savings related to ADA (American Disabilities Act) of \$1MM offset by overage in litigation.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other costs	Variance due mainly to increase related to health cost for retirees (OPEB).
Debt Service	Surplus due to savings of \$3MM for GMA debt payment; amount will be treated as a balance sheet entry.
Reserves	Surplus due to the restricted reserve of \$27MM which represents 5% of the revenues for FY2012 and \$2MM for employee compensation enhancements.
Other Financing Uses	N/A

## **ENTERPRISE FUNDS**



## AVIATION REVENUE FUND

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual Mar-11	YTD Budget Mar-12	YTD Actual Mar-12	FY12 Funding Budget	FY 2012 Projection	Variance \$	Variance %
Revenues	314,856,706	298,386,138	293,501,586	406,395,572	407,035,056	639,484	0%
Expenditures	229,364,801	306,645,845	219,427,254	406,395,572	297,003,847	109,391,725	27%
Surplus (deficit)	85,491,906	(8,259,707)	74,074,331	-	110,031,209	110,031,209	N/A

**Major Revenue Variances:**

Operating revenues of \$293.5MM are short of anticipated level of \$298.4MM through March by \$4.9MM. The Commercial revenues and Non-Airline Cost recoveries are under budget, but are expected to improve in the 4th quarter.

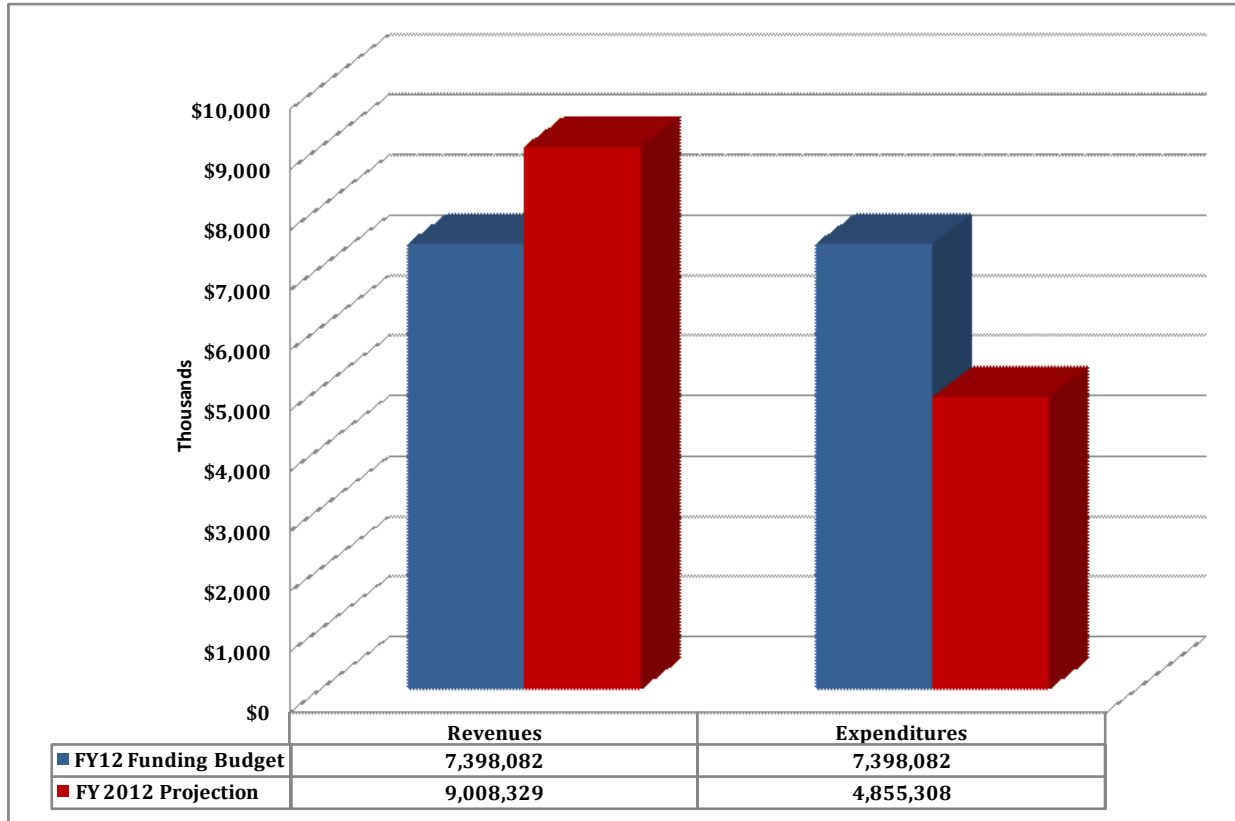
**Major Expenditure Variances:**

Expenses are forecasted to be under budget at year end by roughly \$110MM. The reserve balance of \$85.6MM is the majority of the under-run which leaves a remaining variance of \$24MM. The remaining under-run is basically the result of personnel savings due to vacancies as well as timing of projects and contracts.

**Note:** Encumbrances are excluded from the YTD March 2012 for year over year comparison purposes.

## BUILDING PERMITS FUND

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual Mar-11	YTD Budget Mar-12	YTD Actual Mar-12	FY12 Funding Budget	FY 2012 Projection	Variance \$	Variance %
Revenues	-	5,548,562	7,541,799	7,398,082	9,008,329	1,610,247	22%
Expenditures	-	5,548,562	2,950,825	7,398,082	4,855,308	(2,542,774)	-34%
<b>Surplus (deficit)</b>	-	-	<b>4,590,974</b>	-	<b>4,153,021</b>	<b>4,153,021</b>	<b>N/A</b>

**Major Revenue Variances:**

Revenue continues to increase, due to fees collected and an increase in demand for the afterhours plans review service. The Office of Buildings is receiving approximately \$700K in monthly revenue.

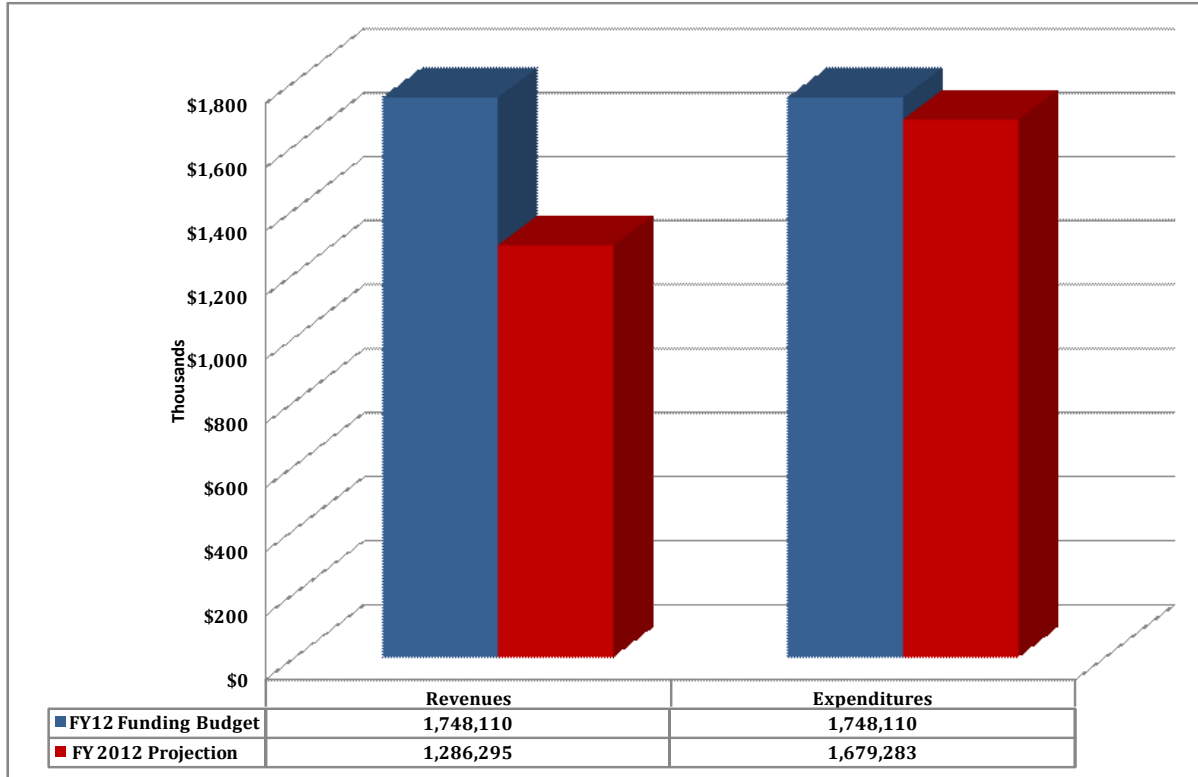
**Major Expenditure Variances:**

The surplus is attributed to the timing and transition of the Permitting Fund. Funding will be utilized as budgeted in FY13.

**Note:** Encumbrances are excluded from the YTD March 2012 for year over year comparison purposes

## CIVIC CENTER FUND

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual Mar-11	YTD Budget Mar-12	YTD Actual Mar-12	FY12 Funding Budget	FY 2012 Projection	Variance \$	Variance %
Revenues	979,954	1,311,083	872,070	1,748,110	1,286,295	(461,815)	-26%
Expenditures	1,464,326	1,311,083	1,271,007	1,748,110	1,679,283	(68,827)	-4%
<b>Surplus (deficit)</b>	<b>(484,372)</b>	-	<b>(398,937)</b>	-	<b>(392,988)</b>	<b>(392,988)</b>	N/A

**Major Revenue Variances:**

The revenue projections are based on events scheduled through the end of the year. Revenue projections may increase as additional events are contracted.

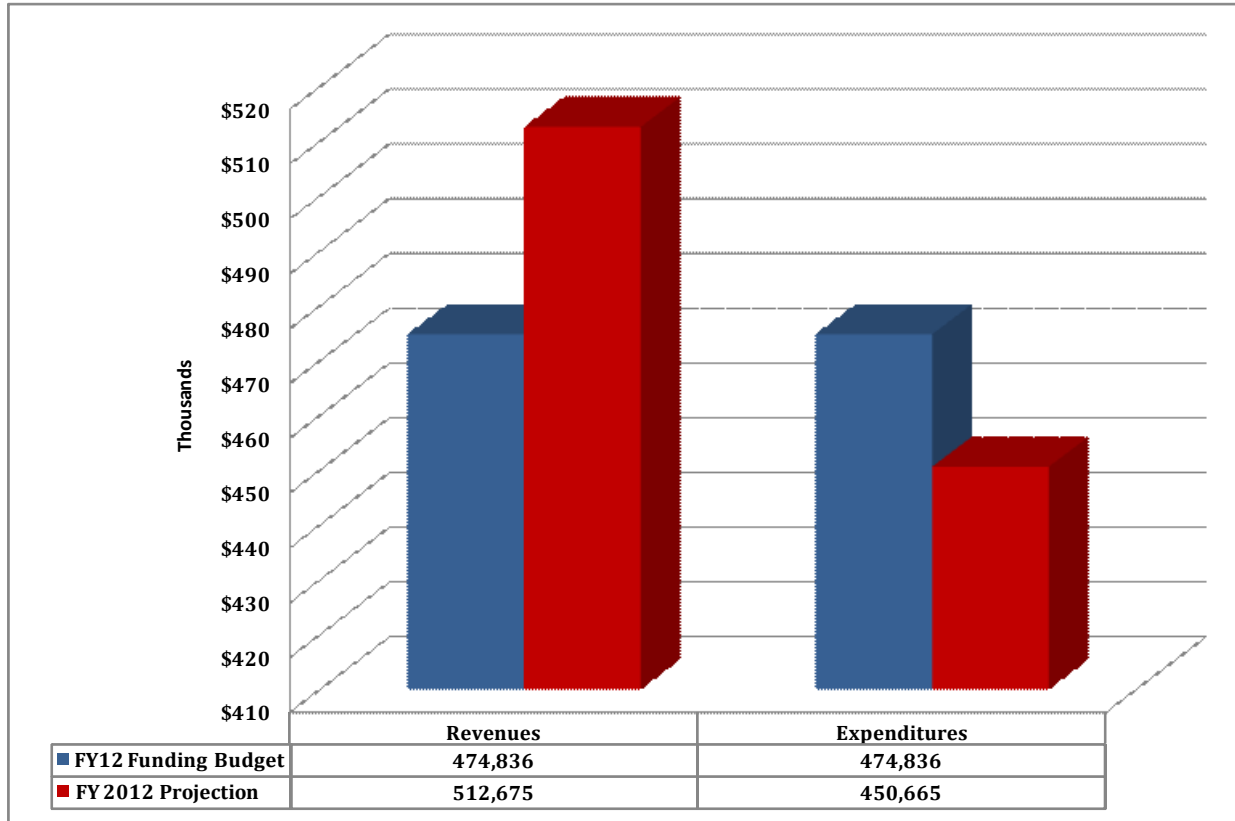
**Major Expenditure Variances:**

Expenditure projections have decreased primarily due to overall conservative spending efforts.

**Note:** Encumbrances are excluded from the YTD March 2012 for year over year comparison purposes.

## PARKS FACILITIES FUND (CYCLORAMA)

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual Mar-11	YTD Budget Mar-12	YTD Actual Mar-12	FY12 Funding Budget	FY 2012 Projection	Variance \$	Variance %
Revenues	292,800	356,127	336,675	474,836	512,675	37,839	8%
Expenditures	330,018	356,127	290,442	474,836	450,665	(24,171)	-5%
<b>Surplus (deficit)</b>	<b>(37,218)</b>	<b>-</b>	<b>46,232</b>	<b>-</b>	<b>62,010</b>	<b>62,010</b>	<b>N/A</b>

**Major Revenue Variances:**

Revenue continues to increase due to field trips and visitors to the facility.

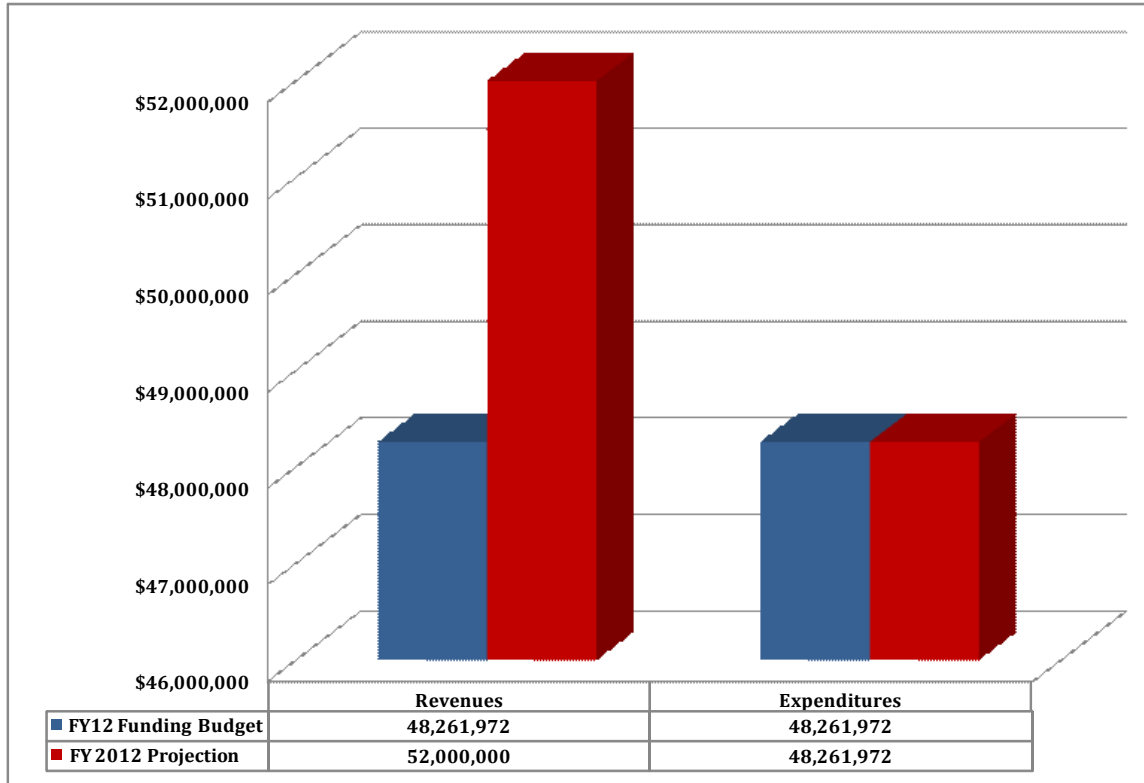
**Major Expenditure Variances:**

The department has been spending conservatively in supplies and purchased services. Salary savings due a vacant position.

**Note:** Encumbrances are excluded from the YTD March 2012 for year over year comparison purposes.

## SOLID WASTE FUND

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual Mar-11	YTD Budget Mar-12	YTD Actual Mar-12	FY12 Funding Budget	FY 2012 Projection	Variance \$	Variance %
Revenues	25,972,136	36,196,481	27,890,049	48,261,972	52,000,000	3,738,028	8%
Expenditures	29,901,797	36,196,481	32,503,072	48,261,972	48,261,972	-	0%
<b>Surplus (deficit)</b>	<b>(3,929,661)</b>	<b>-</b>	<b>(4,613,023)</b>	<b>-</b>	<b>3,738,028</b>	<b>3,738,028</b>	

**Major Revenue Variances:**

FY2012 Revenues are projected to exceed the budgeted anticipations. The FY2012 budget projections are based on a 88% collection rate derived from historical trends. Solid Waste anticipates surpassing this trend by 7.7%.

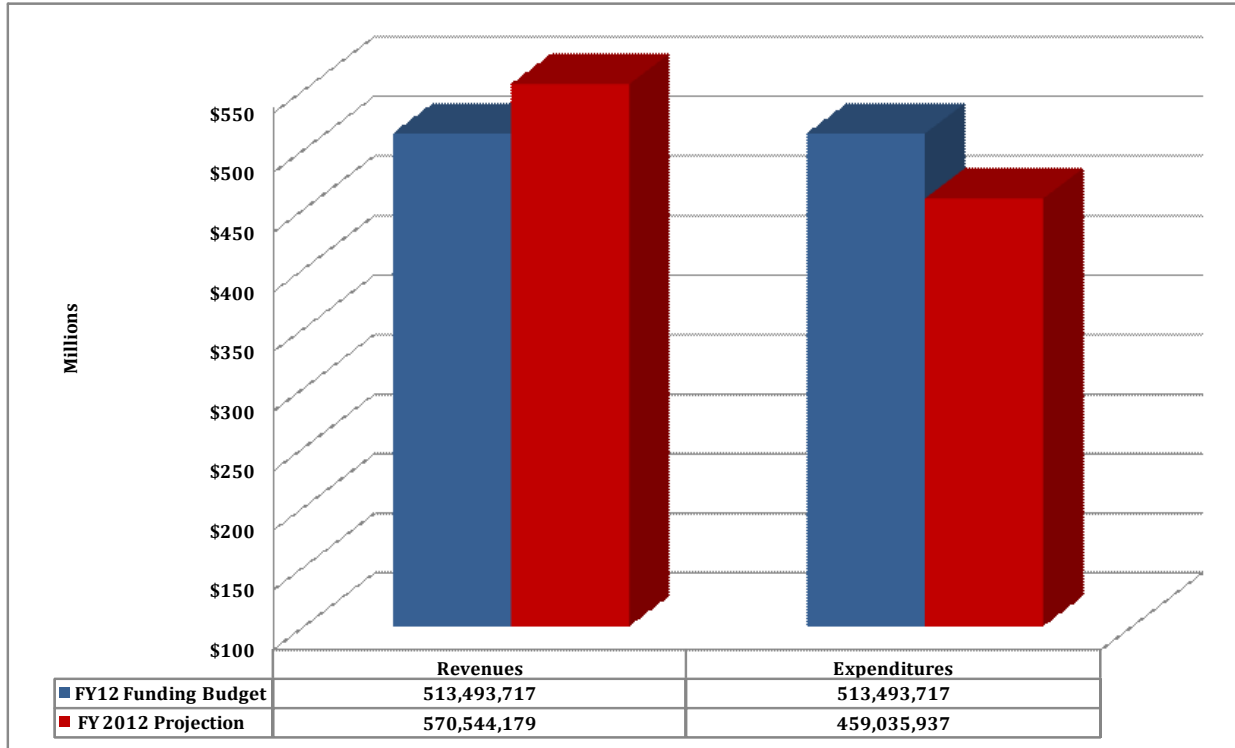
**Major Expenditure Variances:**

Solid Waste Services has no anticipated expense variances.

**Note:** Encumbrances are excluded from the YTD March 2012 for year over year comparison purposes.

## DEPARTMENT OF WATERSHED

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual Mar-11	YTD Budget Mar-12	YTD Actual Mar-12	FY12 Funding Budget	FY 2012 Projection	Variance \$	Variance %
Revenues	392,105,352	385,120,288	409,301,506	513,493,717	570,544,179	57,050,462	11%
Expenditures	276,211,395	385,120,288	352,363,102	513,493,717	459,035,937	54,457,780	11%
<b>Surplus (deficit)</b>	<b>115,893,957</b>	-	<b>56,938,404</b>	-	<b>111,508,242</b>	<b>111,508,242</b>	<b>N/A</b>

**Major Revenue Variances:**

Department anticipates revenue higher than anticipated; \$64MM in MOST revenue is anticipated for fund 5051. A portion of the MOST revenue collected in 5051 will be moved to 5052 at year end.

**Major Expenditure Variances:**

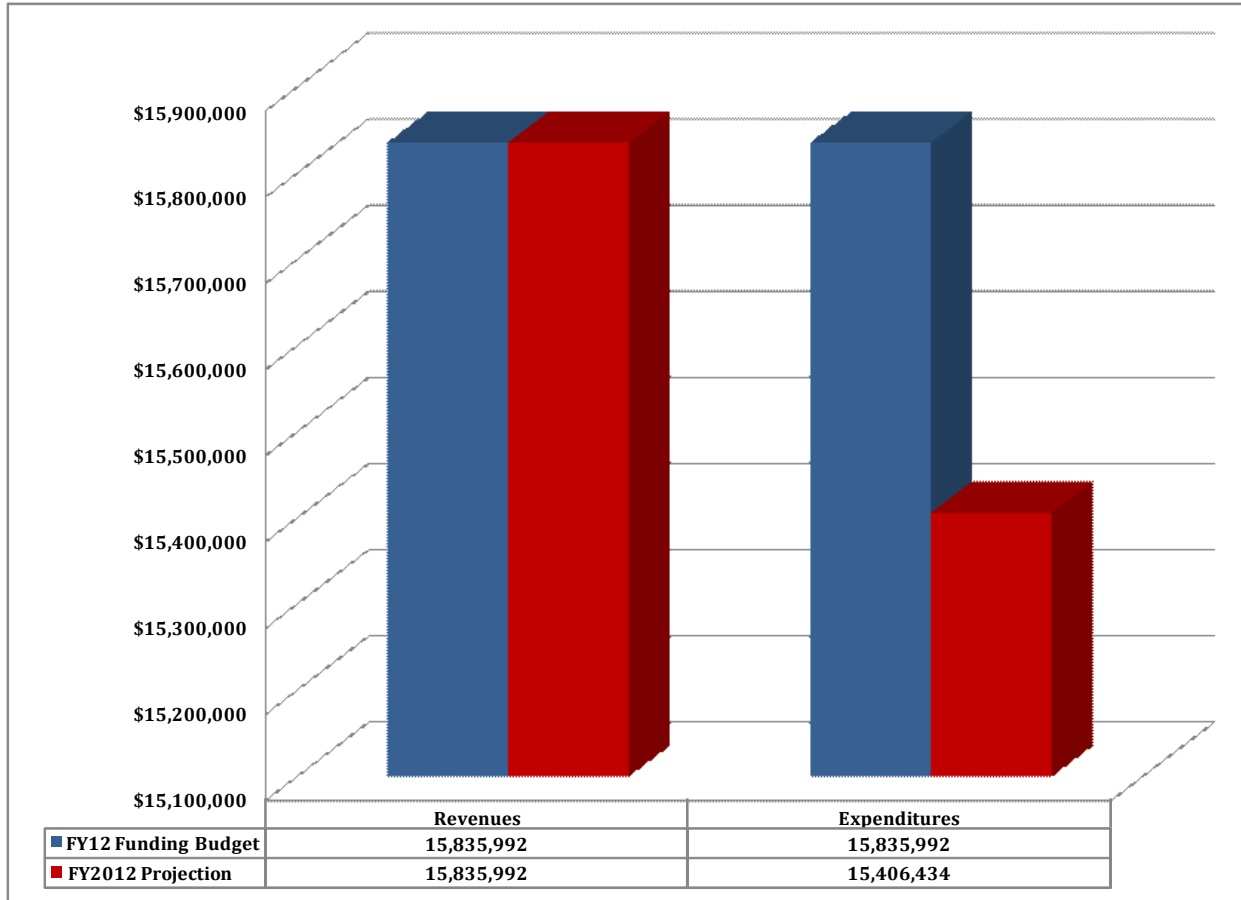
Surplus in expenditures due to fund wide reserve and vacancies within Watershed Management and other cost reduction measures.

**Note:** Encumbrances are excluded from the YTD March 2012 for year over year comparison purposes.

## **OTHER FUNDS**

# E911

## BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual Mar-11	YTD Budget Mar-12	YTD Actual Mar - 12	FY12 Funding Budget	FY2012 Projection	Variance \$	Variance %
Revenues	8,315,946	11,876,994	7,186,740	15,835,992	15,835,992	-	0%
Expenditures	11,405,939	11,821,832	11,821,832	15,835,992	15,406,434	(429,558)	-3%
Surplus (deficit)	(3,089,993)	55,162	(4,635,092)	-	429,558	429,558	N/A

**Major Revenue Variances:**

E911 is currently being subsidized by the General Fund. The operating transfer of \$4.6MM will be posted by the end of the fiscal year.

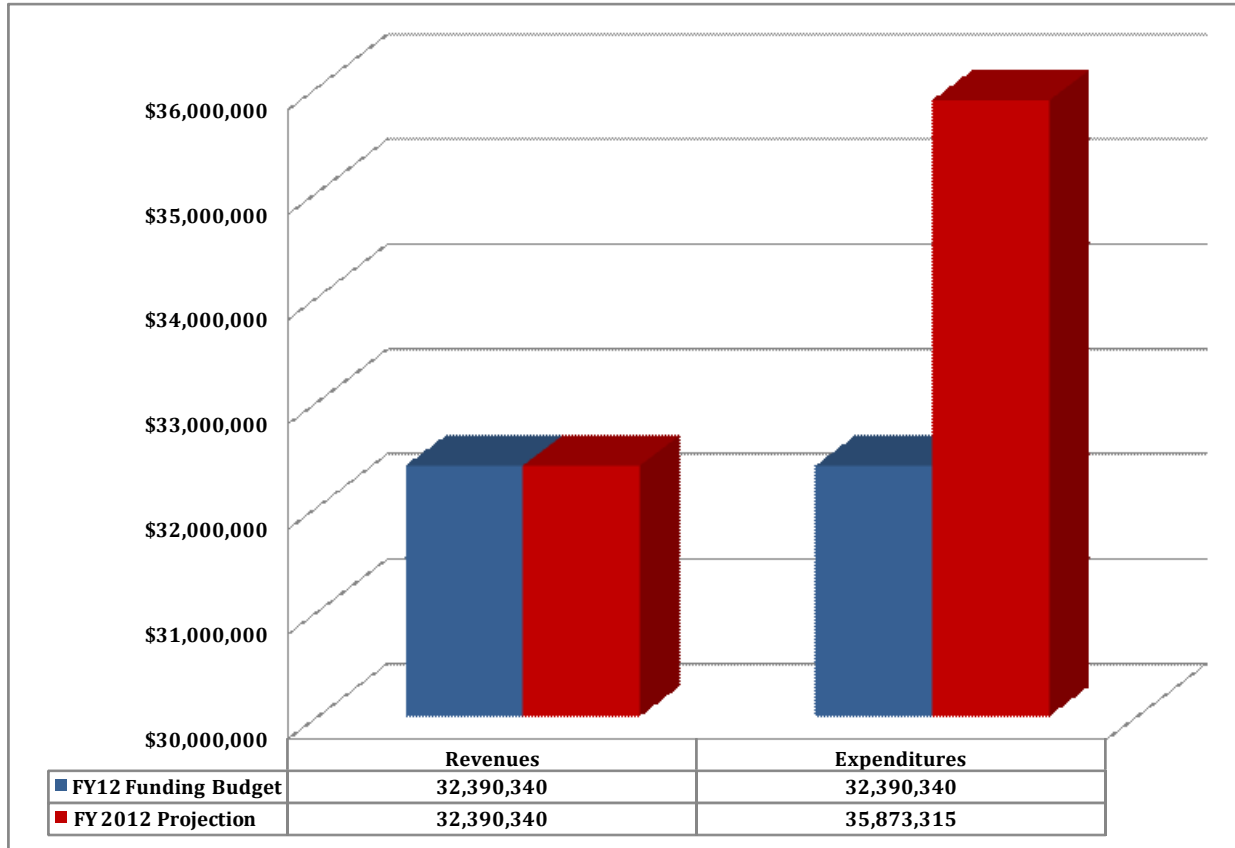
**Major Expenditure Variances:**

Surplus is due to 4 vacant positions in DIT.



## FLEET MANAGEMENT

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual Mar-11	YTD Budget Mar-12	YTD Actual Mar-12	FY12 Funding Budget	FY 2012 Projection	Variance \$	Variance %
Revenues	18,440,908	24,292,751	21,780,937	32,390,340	32,390,340	-	0%
Expenditures	23,586,114	24,292,751	26,566,071	32,390,340	35,873,315	3,482,975	11%
<b>Surplus (deficit)</b>	<b>(5,145,206)</b>	<b>-</b>	<b>(4,785,134)</b>	<b>-</b>	<b>(3,482,975)</b>	<b>(3,482,975)</b>	<b>N/A</b>

**Major Revenue Variances:**

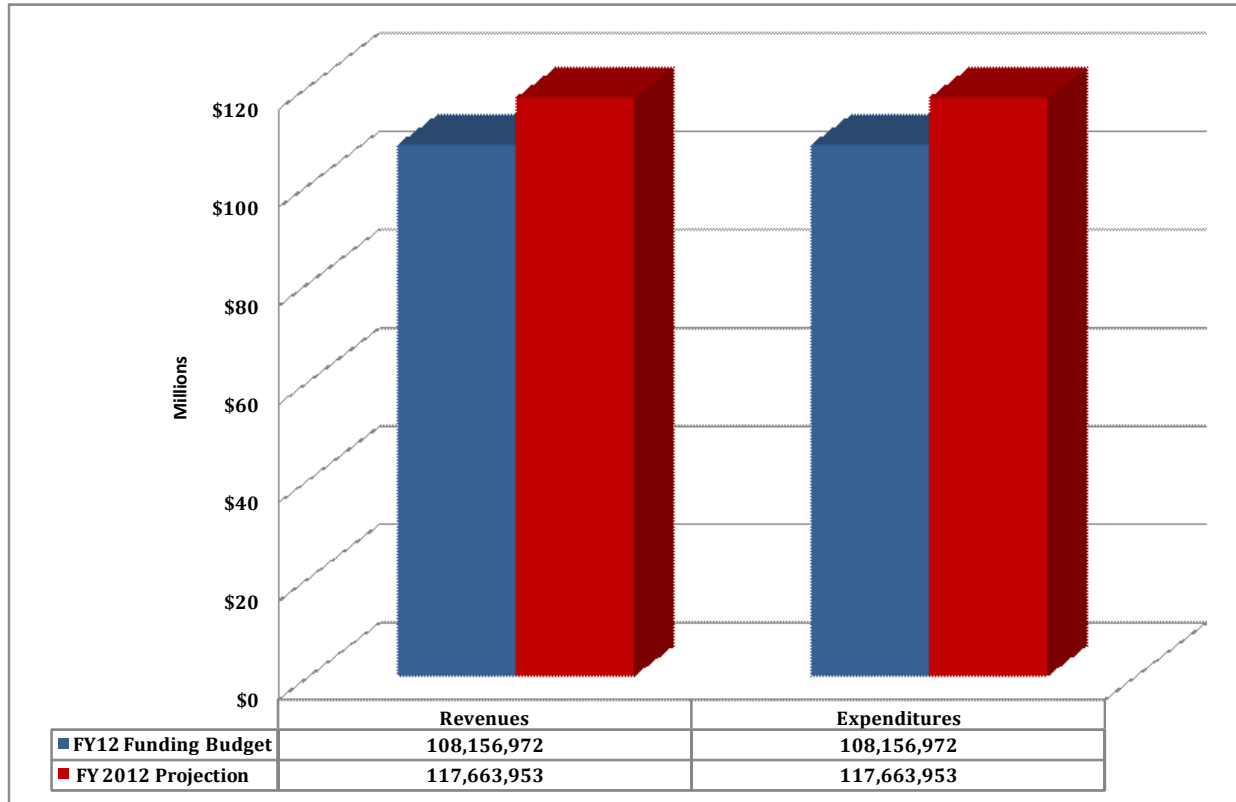
FY2012 Revenues are projected to be in line with the expenditures.

**Major Expenditure Variances:**

Motor Fuel and Repair & Maintenance expenses are trending higher this fiscal year due to rising fuel costs and aging vehicles which are driving a projected overrun of \$2.2MM. This will be combined with an projected deficit in Purchased Professional and Technical Services of \$1.2MM due to the outsourcing of various unforeseen needed repairs.

## GROUP INSURANCE

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual Mar-11	YTD Budget Mar-12	YTD Actual Mar-12	FY12 Funding Budget	FY 2012 Projection	Variance \$	Variance %
Revenues	89,345,661	90,130,806	97,939,427	108,156,972	117,663,953	9,506,981	9%
Expenditures	84,793,154	90,130,806	89,483,862	108,156,972	117,663,953	9,506,981	9%
<b>Surplus (deficit)</b>	<b>4,552,507</b>	<b>-</b>	<b>8,455,565</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>

The City is self-insured and the Group Insurance Fund is funded through employer and employee contributions

**Major Revenue Variances:**

The Group Insurance Fund is funded through employer and employee contributions. The funding is used to pay for medical claims because the City is self insured and the contracts for the medical providers act as administrators over the insurance program.

**Major Expenditure Variances:**

Currently for FY 2012, Group Insurance revenues and expenses are projected at \$117MM.

# **FUND BALANCE PROJECTION**

## CATASTROPHIC (GENERAL) FUND BALANCE PROJECTION

<b>Fund Balance at June 30, 2009</b>		<b>7,393</b>
<b>Fund Balance at June 30, 2010</b>		
Surplus from Operations	65,040	
Less: Portion of Surplus to be	<u>0</u>	
Net Fund Balance for FY10		65,040
<b>General Fund Balance at June 30, 2010</b>		<b>72,433</b>
<b>Fund Balance Change during FY11</b>		
Surplus from Operations	50,977	
Less: Portion of Surplus transferred to	<u>(29,060)</u>	
Net Fund Balance for FY11		<u>21,917</u>
<b>General Fund Balance at June 30, 2011</b>		<b>94,350</b>
<b>Unaudited Fund Balance Change during FY12</b>		
FY 2012 Revenues Approved by City	545,265	
less: Prior Year Fund Balance	<u>(6,912)</u>	
Net projected Revenues as of 6/30/2012		538,353
FY 2012 Expenses Approved by City	545,265	
less: GF department projection	<u>(37,091)</u>	
Net projected Expenses as of 6/30/2012		<u>508,174</u>
Net Estimated FY12 Surplus from		<u>30,179</u>
<b>Total General Fund Balance before Capital Finance Fund Transfer</b>		<b>124,529</b>
Less: Portion of Surplus transferred to		<u>(7,545)</u>
<b>Projected General Fund Balance at June 30, 2012</b>		<b>116,984</b>

## GASB 54 FUND BALANCE PRESENTATION

<u>Fund Balance Category</u>	<u>FY11 Actual</u>	<u>FY12 Projected</u>
Nonspendable	7,834	15,799
Restricted	6,388	8,960
Assigned	6,912	13,397
Unassigned	73,216	86,373
<b>Total</b>	<b>94,350</b>	<b>124,529</b>

# **APPENDICES**

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**APPENDIX A – REVENUE DETAIL**

**PROPERTY TAXES & INTANGIBLE TAXES**

*PROPERTY TAXES*

*INTANGIBLE TAXES*

**LOCAL OPTION SALES TAX**

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

*ALCOHOL TAX*

*HOTEL/MOTEL TAX*

**PUBLIC UTILITY FRANCHISE**

**INSURANCE PREMIUM TAXES**

**MOTOR VEHICLE**

**LICENSES AND PERMITS**

*LICENSES, LIQUOR*

*LICENSES, BEER/WINE*

*LICENSES, GENERAL BUSINESS*

*PERMITS, COMMERCIAL PARKING*

*PERMITS, BUILDING*

*PERMITS, ELECTRICAL*

*OTHER LICENSES & PERMITS*

**CHARGES FOR SERVICES**

*INDIRECT COST RECOVERY*

*POLICE INSPECTIONS*

*POLICE SERVICE ATLANTA BOARD OF EDUCATION*

*POLICE SERVICE BURGLAR ALARM*

*FEES FOR SWIMMING*

*OTHER CHARGES FOR SERVICES*

**FINES & FORFEITURES**

*TRAFFIC FINES*

*PARKING FINES*

*FAILURE TO APPEAR/ABIDE*

*OTHER FINES & FORFEITURES*

**MISCELLANEOUS REVENUE**

*LAND RENTAL*

*BUILDING RENTAL*

*INS INMATE LEASE RENTAL*

*RECOVERIES*

**OTHER FINANCING SOURCES & LOCAL SHARED**

*INTEREST EARNINGS*

*GAIN/LOSS ON INVESTMENT*

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

*OPERATING TRANSFER FROM 7701 - CAR RENTAL TAX*

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

COA-DEPARTMENT OF FINANCE-OFFICE OF REVENUE  
 FY 2012 GENERAL FUND BUDGET VS ACTUAL  
 FOR MONTH ENDED MARCH 31, 2012

GENERAL FUND											
Revenue Category	MAR		MAR Budget Based on Anticipation	MAR	Actual	Total Variance	Perf. Variance	Timing Variance	% Perf. Variance	Risk Assessment	
	2012 Anticipation	5 Year AVG %									
Current Year Property Taxes	176,478,244	94.3%	166,339,337	173,178,260	6,838,923	(3,478,244)	10,317,168	-2.1%	Moderate-Tax Collections Due Date was Sept/Oct. 2011; YTD 97% Collection Rate		
Local Option Sales Tax	100,580,000	70.2%	70,558,519	73,099,957	2,541,438	2,541,438		3.6%	Moderate-Expected Stronger Last 6 Months of FY Taxable Retail Sales		
Hotel/Motel Tax (1)	11,935,000	74.1%	8,842,605	8,664,634	(177,971)	(177,971)		-2.0%	Low-Improved Levels in Lodging and Travel Industry		
Public Utility Franchise	63,400,000	85.3%	54,090,854	57,104,599	3,013,745	3,013,745		5.6%	Low-Public Utilities and DWM (\$16.5M)		
Indirect Cost Recovery	31,724,319	75.0%	23,783,722	23,366,171	(417,551)	(417,551)		-2%	Low-Stable city FTE levels		
General Business License	38,825,950	60.6%	23,511,733	27,812,773	4,301,040	-	4,301,040	0.0%	Low-Corporate Gross Revenue levels		
Insurance Premium	23,575,000	100.0%	23,575,000	19,699,905	(3,875,095)	(3,875,095)		0.0%	Moderate-Payment Posted October 2011		
Other Licenses/Permits	17,508,524	76.4%	13,375,523	14,867,441	1,491,918	1,491,918		11.2%	Moderate- Construction sector (DPCD Permits excluded)		
Building Permits	1,558,376	75.8%	1,180,630	0	(1,180,630)		(1,180,630)	-100.0%	DPCD Building Permits excluded		
Alcohol	15,676,558	74.2%	11,629,746	10,284,933	(1,344,813)	(1,344,813)		-11.6%	Moderate		
Fines/Forfeitures	19,200,000	72.4%	13,893,543	16,377,171	2,483,628	2,483,628		17.9%	Low-Ticketing Activity key component		
Intangible Recording Taxes	3,373,766	78.7%	2,656,116	2,465,080	(191,036)	(191,036)		-7.2%	Low-Healthy Mortgage rate environment		
Land and Building Rentals	8,618,587	78.3%	6,745,719	5,063,115	(1,682,604)		(1,682,604)	-24.9%	Low		
Real Estate Transfer Taxes	1,200,000	84.3%	1,011,540	820,533	(191,008)	(191,008)		-18.9%	Low-Predicated on Stable RE Market		
Prior Year Property Taxes (incl penalties and interest)	1,000,000	75.0%	749,700	2,530,139	1,780,439	1,780,439		237.5%	Moderate		
Public Utility CY	6,500,000	60.0%	3,900,000	6,422,368	2,522,368	-	2,522,368	0.0%	Low-Due in December		
Public Utility PY	0	0.0%	0	6,004	6,004	0	6,004	0.0%			
Penalties & Interest on Hotel and Alcohol	0	75.0%	0	3,336	3,336	3,336		0.0%			
Interest on Alcohol & Hotel taxes and other taxes	0	75.0%	0	317	317	317		0.0%			
Motor Vehicle	7,850,000	75.0%	5,885,145	7,020,397	1,135,252	1,135,252		19%	Low-Monthly Payments 'Car Tag'		
Other Charges for Services	4,512,574	75.0%	3,383,076	3,400,720	17,643	17,643		0.52%			
Non Recurring Revenue	0	75.0%	0	211,848	211,848	211,848		0.0%			
Recoveries	1,671,675	61.3%	1,025,536	495,356	(530,180)	(530,180)		-51.7%			
Other Miscellaneous Revenue	164,707	75.0%	123,481	399,826	276,345	276,345		223.8%			
Interest Earnings	2,000,000	75.0%	1,499,400	181,161	(1,318,239)	(1,318,239)		-87.9%	New team pursuing more active Investment policy		
Operating Transfers	800,000	0.0%	0	500,000	500,000	500,000		0.0%	Car rental transfer		
Other Financing Sources	200,000	0.0%	0	731,672	731,672	731,672		0.0%			
City Hall East Proceeds	0	0.0%	0	13,733,114	13,733,114	13,733,114		0.0%	City Hall East Proceeds		
General Fund subtotal revenues	538,353,279	81.3%	437,760,924	468,440,828	30,679,904	16,396,559	14,283,346	3.1%			
Fund Balance	6,912,034			6,912,034							
<b>Total General Fund Revenues and Fund Balance</b>	<b>545,265,313</b>			<b>475,352,862</b>							

"2012 Anticipation" per the Department of Finance-Office of Revenue.

"MAR Budget Based on Anticipation" amount is 2012 Anticipation multiplied by the MAR 5 Year Average %.

"MAR Actual" is the actual receipts received for MAR FY2012.

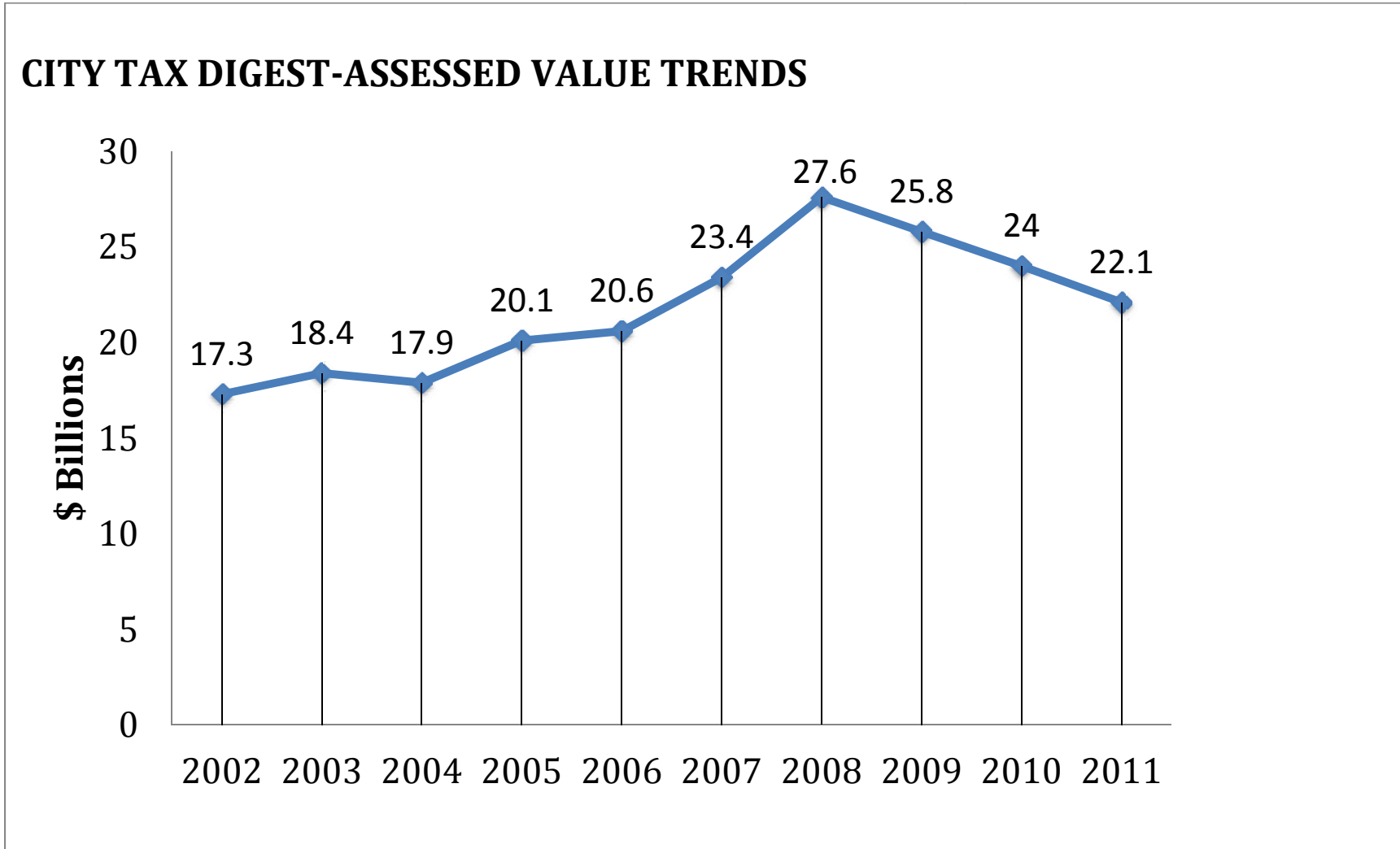
"Timing Variance" is variance based on the timing of billing or receipts, not on underlying economy

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

Property tax budget has been adjusted relative to five year average to reflect delay in billing in FY 2012

**NOTES:** (1) Hotel/Motel represents net of the appropriation to Georgia Dome, Georgia World Congress and ACVB.  
 The actual hotel/motel tax represents the 24.99% which is the amount retained by the General Fund.

APPENDIX C – THIRD QUARTER TAX UPDATE





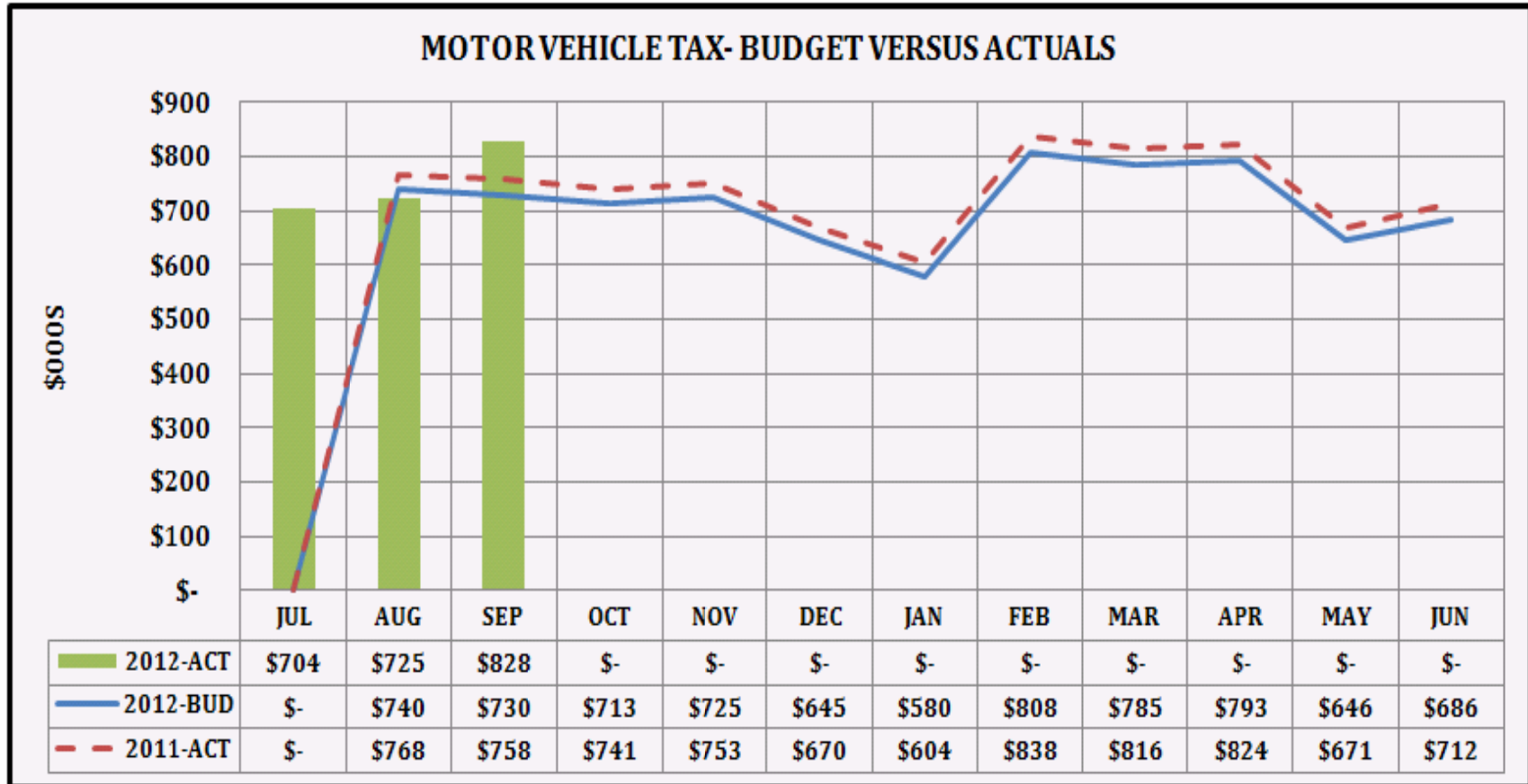
**MILLAGE RATE, ASSESSED VALUE, AND COLLECTION RATE TRENDS**

	<b>Mill Rate</b>	<b>Assessed Value</b>	<b>Collection Rate</b>	<b>Property Tax Revenue</b>
FY2012	10.24	\$22 Billion	97% (Estimate)	\$173 Million (Estimate)
FY2011	10.24	\$24 Billion	97%	\$189 Million (Unaudited)
FY2010	10.24	\$25.8 Billion	96%	\$209.5 Million (Audited)
FY2009	7.12	\$27.6 Billion	95%	\$144.1 Million (Audited)

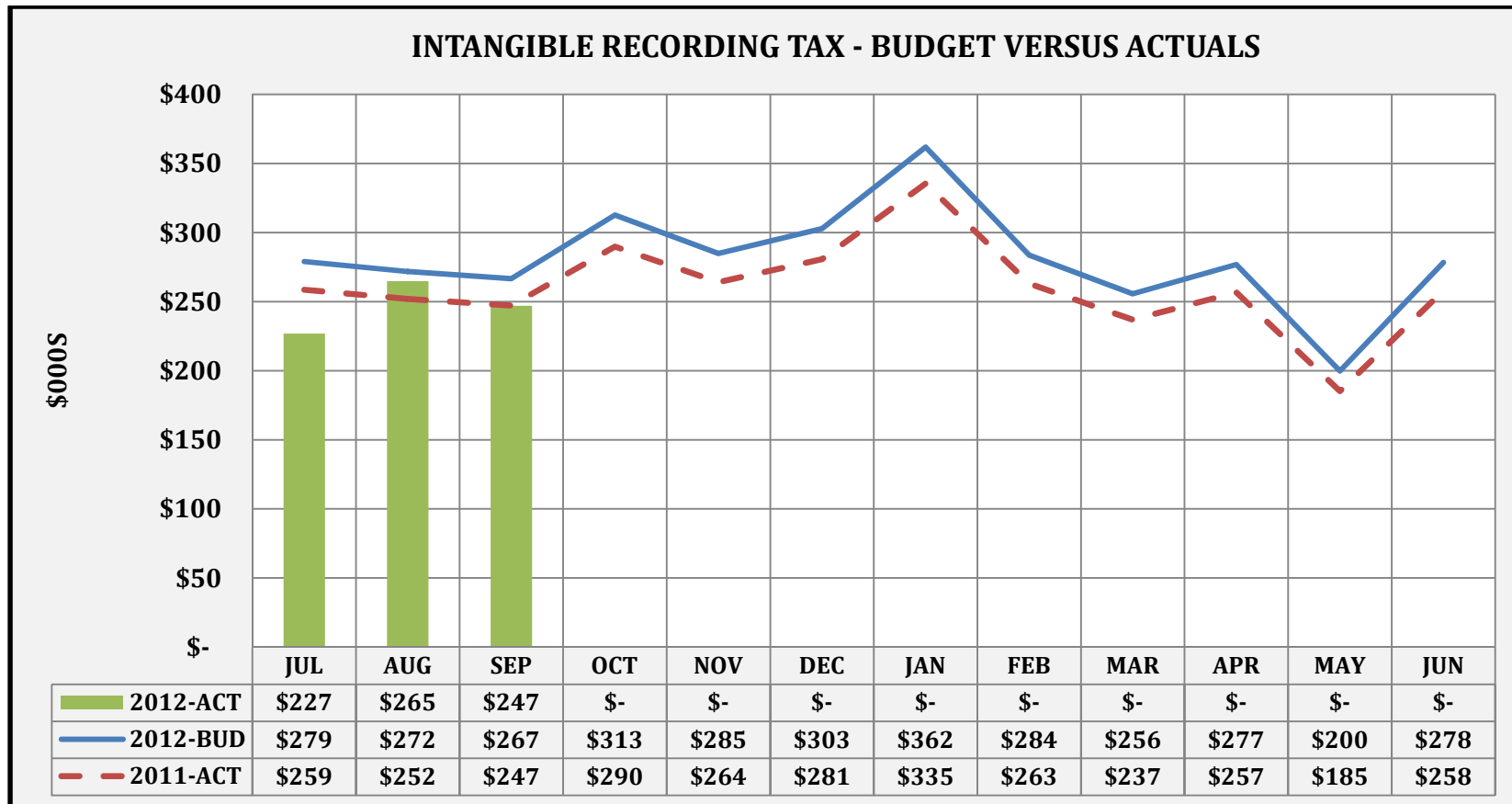
**THE DECLINING DOLLAR VALUE OF ONE MILL**

	<b>Mill Rate</b>	<b>Property Tax Revenue</b>	<b>Dollar Value of One Mill</b>
FY2012	10.24	\$173 Million (Estimate)	\$16.9 Million
FY2011	10.24	\$189 Million (Unaudited)	\$18.5 Million
FY2010	10.24	\$209.5 Million (Audited)	\$20.5 Million
FY2009	7.12	\$144.1 Million (Audited)	\$20.2 Million

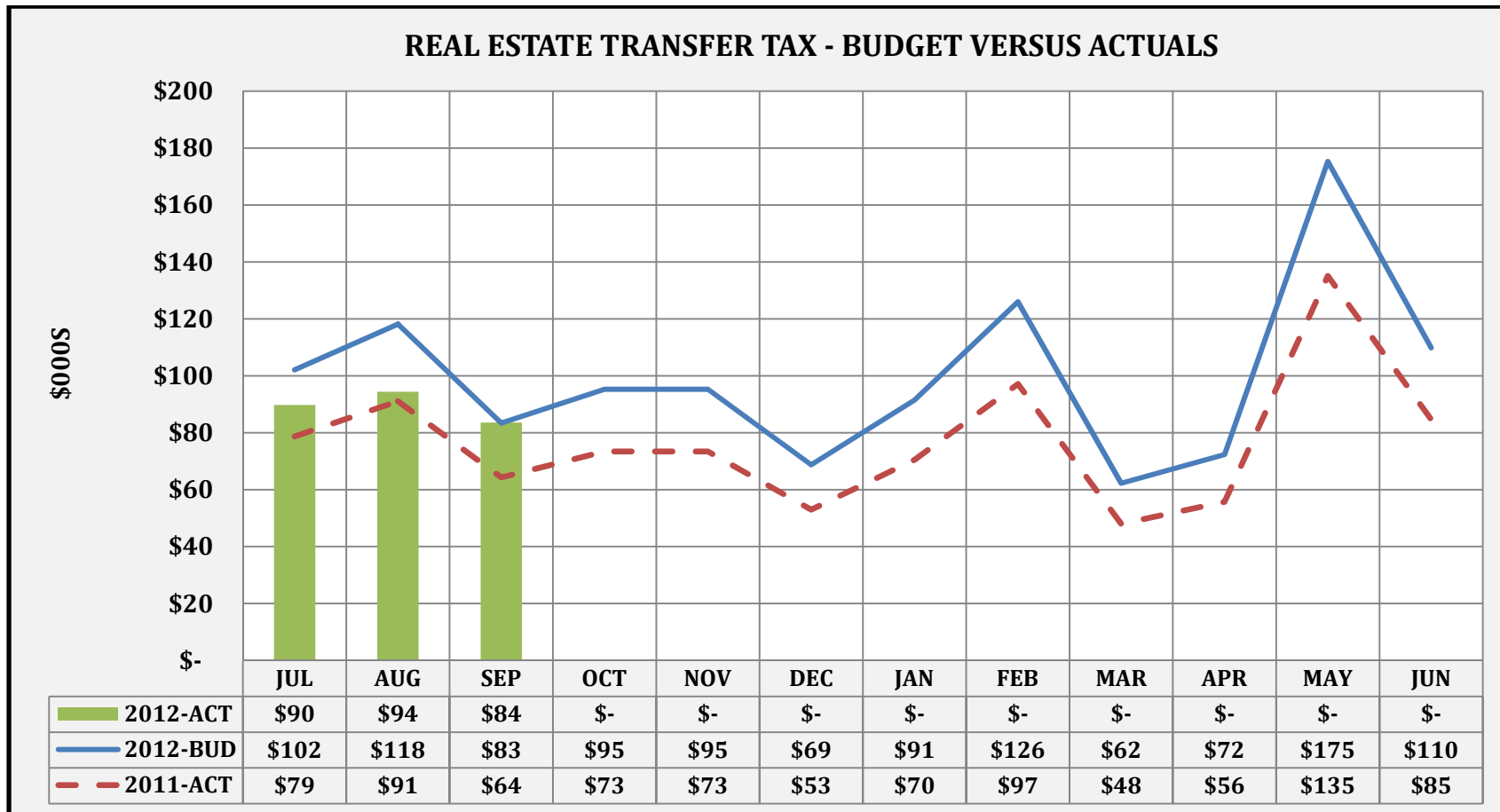
MOTOR VEHICLE TAX



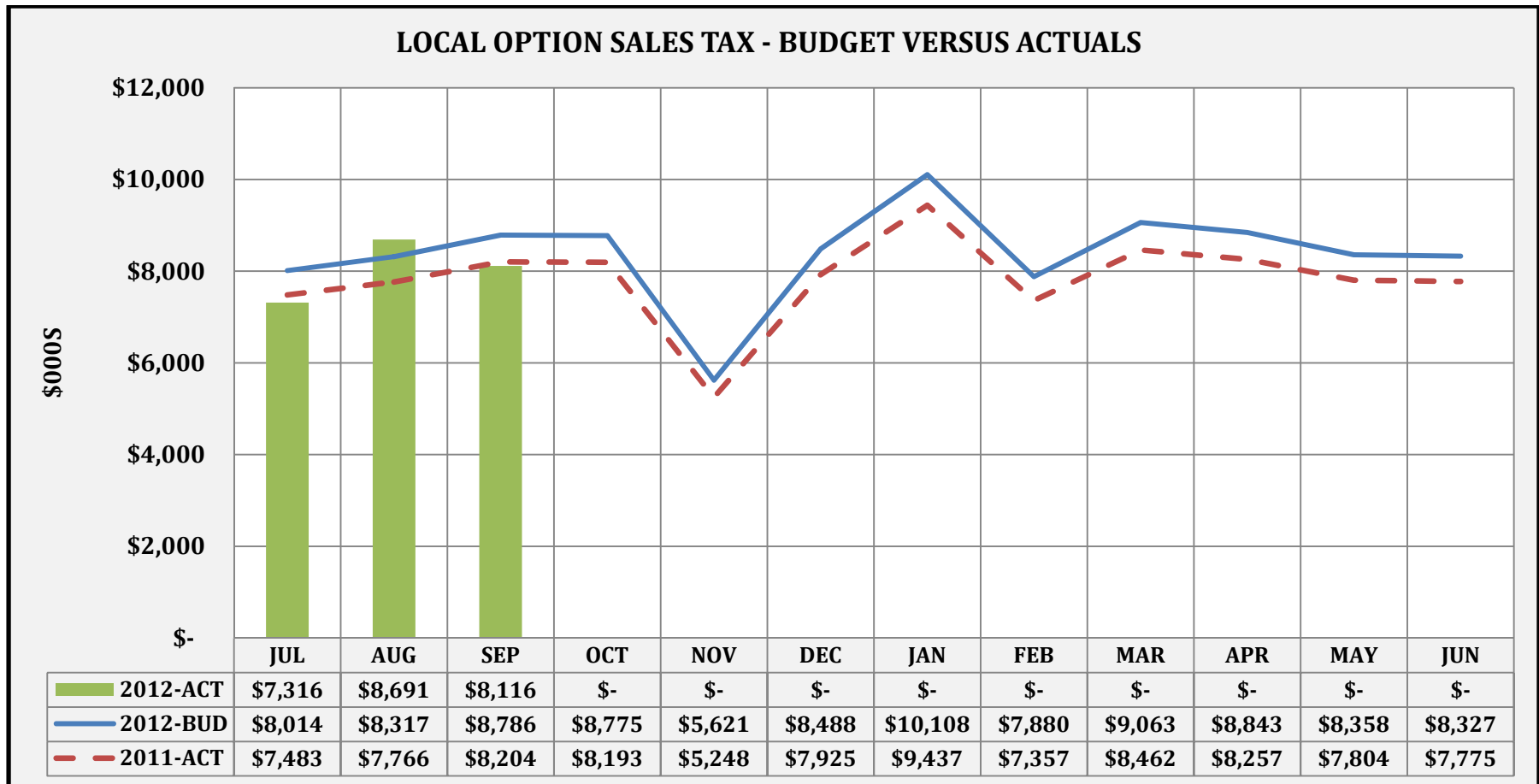
**INTANGIBLE RECORDING TAX**



REAL ESTATE TRANSFER TAX



LOCAL OPTION SALES TAX



**APPENDIX D – DEPARTMENT OF FINANCE/BUDGET OFFICE CONTACT LIST**

Please contact your budget analyst if you have any questions.

<b>OBFP Staff</b>	<b>Title</b>	<b>Department</b>	<b>Phone Number</b>
<b>Carol King</b>	<b>Budget Chief</b>		<b>404.865.8665</b>
<b>Youlanda Carr</b>	<b>Budget Director</b>		<b>404.330.6949</b>
<b>Vacant</b>	<b>Budget Director</b>		
Corey Huguley	Budget Analyst	Fire Judicial <ul style="list-style-type: none"> <li>• Municipal Courts</li> <li>• Public Defender</li> <li>• Solicitor</li> </ul> Information Technology	404.330.6443
Charlynn Parker	Budget Analyst	Corrections E911 Police	404.865.8441
Antrameka Knight	Budget Analyst	Finance ACRB	404.865.8475
Yolanda Tyner	Budget Analyst	Civic Center Cyclorama Internal Audit Parks, Recreation and Cultural Affairs Planning/Procurement	404.865.8580
Pam Bracey	Budget Manager	Law Water/Wastewater – Capital	404.330.6985
Talmadge Dixon	Budget Analyst	Public Works Solid Waste Fleet Services	404.865.8476
Sage Glanton	Budget Analyst	Human Resources Water/Wastewater – Operations	404.865.8478
Felicia Bailey	Budget Analyst	Ethics Aviation – Operations	404.865.8493
Jessime McGarity	Budget Manager	City Council Executive Office Aviation – Capital	404.330.6902

APPENDIX E – TARGET RESTORATIONS AND AMENDMENTS

FY 2012 GENERAL FUND SUMMARY OF TARGET RESTORATIONS AND AMENDMENTS					
TOTAL PENSION SAVINGS - \$15,044,149					
	FY2012 PROPOSED	FY2012 ADOPTED	FY2012 BUDGET TOOL	Difference Between Adopted and Budget Tool	Explanation
<b>REVENUES - AMENDMENTS</b>	\$ 545,986,525	\$ 545,986,525	\$ 550,620,395	\$ 4,633,870	
Proposed budget	543,708,360	543,708,360	543,708,360		
Prior Year Fund balance to balance FY2012 budget	2,278,165	2,278,165			
Prior Year Fund Balance - Re-establishes E911 subsidy			4,633,870	4,633,870	E911 Transfer Subsidy Restored
<b>EXPENDITURES - RESTORATIONS AND AMENDMENTS</b>	\$ 545,986,525	\$ 545,986,525	\$ 550,620,395	\$ 4,633,870	
<b>RESTORE REDUCTION IN FORCE POSITIONS</b>	\$ 1,396,933	\$ 1,396,933	1,371,398		
Finance Department (9 Positions)	584,738	584,738	587,312	2,574	Original number was based on estimate
Public Works (18 Positions)	812,195	812,195	784,086	(28,109)	Original number was based on estimate
<b>RESTORE 3% SALARY REDUCTION &gt; \$80K (Remaining restoration included in other personnel amendment line item)</b>	\$ 576,947	\$ 576,947	\$ 691,636	\$ 114,689	Original number was based on estimate
<b>PARTIAL RESTORATION OF 1.5% REDUCTIONS IN DEPARTMENTAL</b>	\$ 2,373,002	\$ 2,373,002	\$ 1,147,954	\$ (1,225,048)	Amount restored was less based on amendment
<b>ADJUSTMENTS OF POSITIONS IN PERSONNEL PAPER</b>	\$ 1,022,180	\$ 1,022,180	\$ 927,252		
DPW -Funds ten (10) vacant positions in traffic, transportation and roadway	559,242	559,242	541,046	(18,196)	Original number was based on estimate
DHR- Deputy Commissioner	186,938	186,938	186,938		
DIT- Funds three (3) positions Personnel Paper but not funded in the Budget Tool	276,000	276,000	199,268	(76,732)	Original number was based on estimate
<b>RESTORE SERVICE LEVEL IMPACT REDUCTIONS</b>	\$ 6,235,286	\$ 5,753,425	\$ 5,732,452		
AFR- Funding for in service and Safer training-mandatory/required	500,000	500,000	500,000		
AFR- Corrects underfunding in budget tool for overtime	481,861				
DPW- Restore funding for milling operations	640,094	640,094	640,094		
DPW - Supplies	200,000	200,000	200,000		
DPRCA- Restore funding for implementation the restructuring of skilled services and Office Of Cultural Affairs (improved maintenance of recreation centers, more efficient OCA- in personnel paper already)	170,000	170,000	170,000		
DPRCA- Restore funding for 10-day maintenance schedule for parks	428,000	428,000	428,000		
DPRCA- Restore funding for Parks extra help and supplies TO fiscal 2011 levels (impacts field maintenance, litter, inva	312,000	312,000	312,000		
DPRCA- Restore funding for Cultural Affairs Program Manager. This position is responsible for the management of Contracts for Art Services, Art in Education and The Atlanta Jazz Festival programs	57,000	57,000		(57,000)	Position was already included in Budget Tool
DPRCA- Restore funding to provide professional services including security, turf care, and pest control	140,000	140,000	140,000		
DPRCA- Position Restoration: Cultural Affairs Project Supervisor (17994). This position is responsible for the Atlanta Je	43,000	43,000		(43,000)	Position was already included in Budget Tool
DPRCA- Restore funding to continue 7-day a week garbage collection during transition months of March and Novemb	50,000	50,000	50,000		
DPRCA- Restore funding for extra help positions	315,984	315,984	315,984		
DPRCA- Restore funding to keep greenhouse open-shared operation with nonprofit partner	196,000	196,000	196,000		
DHR- Restore funding for EAP contract	200,000	200,000	200,000		
LAW- Restore funding for outside council	300,000	300,000	300,000		
EXEC OFFICES-Restore funding for one (1) abolished position and AJC operating expenses	600,000	600,000	597,977	(2,023)	Original number was based on estimate
EXEC OFFICES-Restore funding for repair maintenance/buildings (AJC Building)	1,200,000	1,200,000	1,200,000		
EXEC OFFICES-Restore funding for Extra Help positions	115,000	115,000	115,000		
EXEC OFFICES - CONSTITUENT SERVICES-Operations	25,000	25,000	25,000		
DPCD-Restore funding for two (2) Plan Review Specialist, Sr. in permitting intake area to accommodate increased buil	88,636	88,636	102,640	14,004	Original number was based on estimate
DPCD-Restore funding for a HVAC and Plumbing Inspectors, Senior	74,270	74,270	120,815	46,545	Original number was based on estimate
DPCD-Restore funding for Deputy Director of Code Compliance salary to FY 2011 Level	74,941	74,941	87,916	12,975	Original number was based on estimate
DPCD-Restore funding the Director of Housing salary to FY 2011 Level	23,500	23,500	31,026	7,526	Original number was based on estimate
<b>ADDITIONS OF OPERATING FUNDS NEEDED</b>	\$ 2,780,224	\$ 500,000	\$ 500,000		
DHR- Training initiatives	500,000				
AFR- Funding for fire station and police precincts repairs	500,000	500,000	500,000		
DIT- Fund NAC Infrastructure Security (legislation already completed)	280,224		-		
DOP- Funds consulting services for the review of the City's procurement process	250,000		-		
Fleet Funding across all operating departments	1,250,000		-		
<b>BOARDS AND JUDICIAL AGENCIES</b>	\$ 436,462	\$ 436,462	\$ 436,462		
JUDICIAL -COURT OPERATIONS- Restore funding for security contract	300,000	300,000	300,000		
ACRB- Restore funding for board expenses	18,000	18,000	18,000		
ACRB- Restore funding for consulting services	1,137	1,137	1,137		
ETHICS- Restore funding for online training and electronic disclosure system	17,325	17,325	17,325		
AUDIT- Restore funding for professional services and personnel	100,000	100,000	100,000		
<b>OTHER AMENDMENTS</b>	\$ -	\$ 2,985,200	\$ 2,981,330		
DHR - Benefit Consultant, Sr (Floor amendment introduced by CM Yolanda Adrean)		69,000	70,245	1,245	Original number was based on estimate
DHR - Pension Reform Study (Floor amendment introduced by CM Aaron Watson) \$400K to be charged to enterprise funds (DOA/DWM/SW)		450,000	450,000		
CITY COUNCIL - Management Analyst Principal (Floor amendment introduced by CM CT Martin)		84,919	79,804	(5,115)	Original number was based on estimate
NON-DEPTL - Add funds to reserve account for employee compensation (Floor amendment)		2,381,281	2,381,281		
<b>Total Amendments funded by Pension Savings</b>	\$ 14,821,034	\$ 15,044,149	\$ 13,788,484		
Unallocated Amount (Allocation will be based on City Council Approval) - Majority was allocated to unfunded positions			1,255,665	1,255,665	Difference after amendments were entered in tool
<b>Total Amendments including Unallocated Amount</b>		15,044,149	15,044,149		
Total Pension Savings		15,044,149	15,044,149		



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**APPENDIX F – GLOSSARY OF TERMS**

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

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