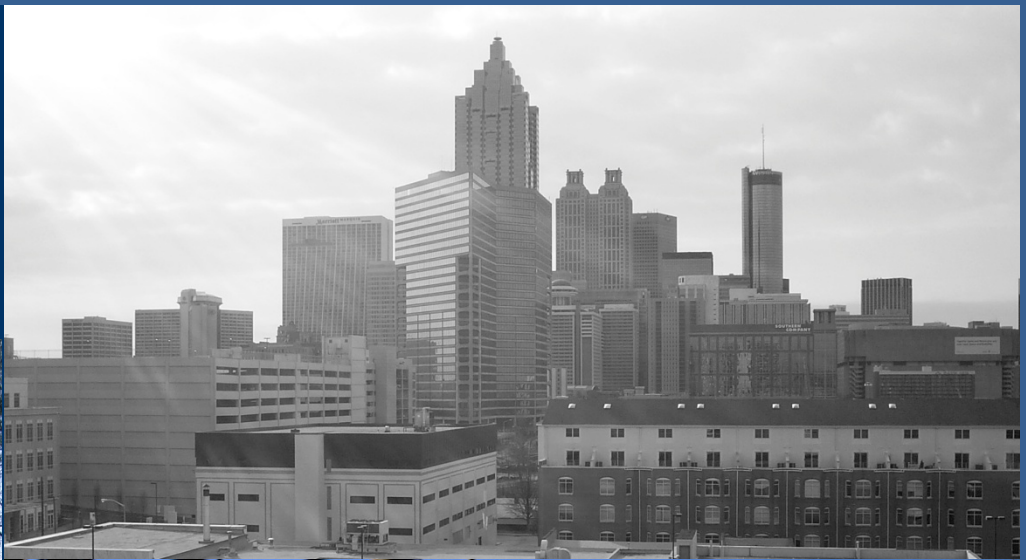


CITY OF
ATLANTA



DEPARTMENT OF
FINANCE



FY12 SECOND QUARTER REPORT

FINANCIAL STATUS REPORT





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EXECUTIVE SUMMARY

The Financial Status Report (FSR) for the quarter ending December 31, 2011 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 December 31, 2011. 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**

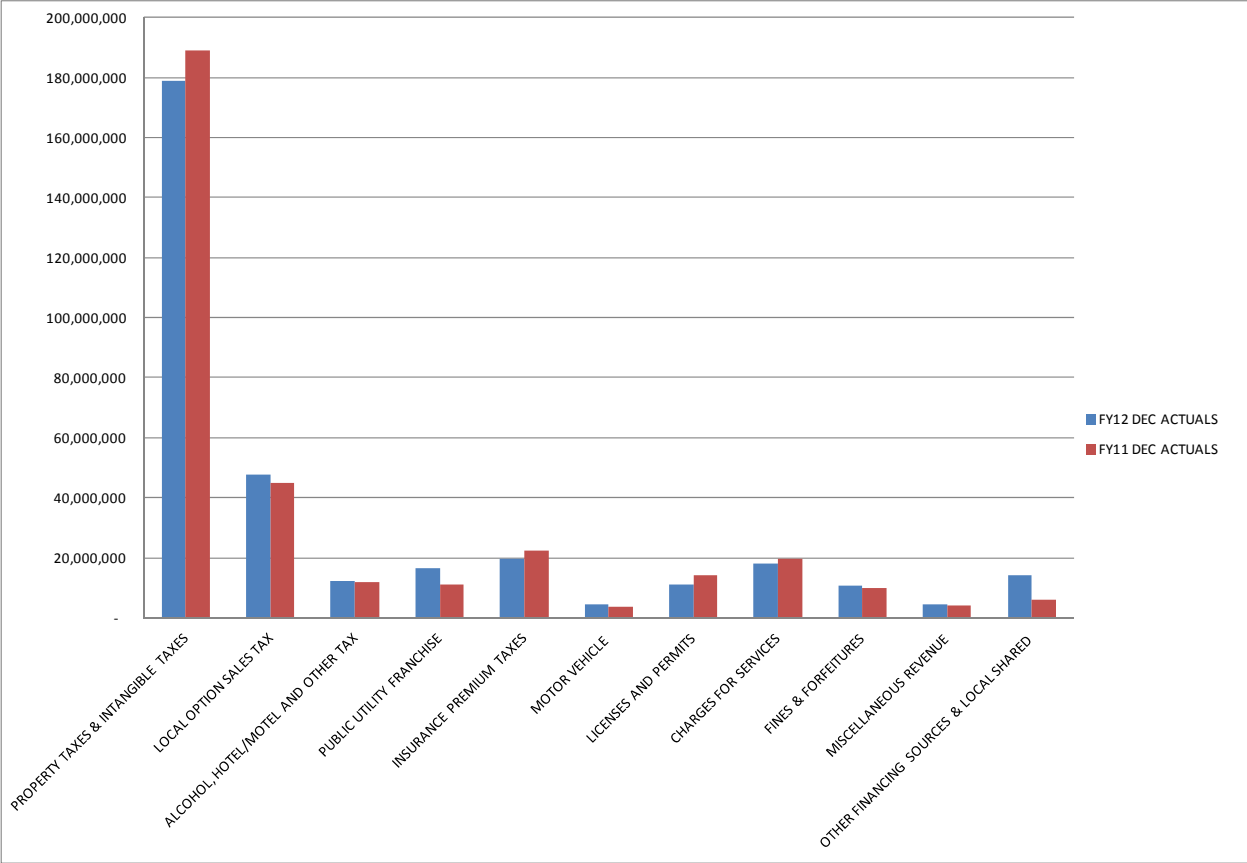
This section will be updated quarterly as each Department report on its projected expenditures.

- **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 62.76% of total anticipations compared to 60.10% 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 Dec-11	Actual Dec-11	YTD Anticipation %	FY2011 Anticipations	Actual Dec-10	YTD Anticipation %
PROPERTY TAXES & INTANGIBLE TAXES	\$ 188,552,010	\$ 188,552,010	\$ 155,836,304	\$ 178,868,242	94.86%	\$ 200,927,855	\$ 188,869,207	94.00%
LOCAL OPTION SALES TAX	\$ 100,580,000	\$ 100,580,000	\$ 49,750,124	\$ 47,484,875	47.21%	\$ 100,580,000	\$ 44,818,887	44.56%
ALCOHOL, HOTEL/MOTEL AND OTHER TAX	\$ 27,611,558	\$ 27,611,558	\$ 13,365,895	\$ 12,379,628	44.83%	\$ 27,412,434	\$ 11,680,769	42.61%
PUBLIC UTILITY FRANCHISE	\$ 63,400,000	\$ 63,400,000	\$ 10,614,475	\$ 16,694,591	26.33%	\$ 49,132,391	\$ 11,060,676	22.51%
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	\$ 3,925,000	\$ 4,482,256	57.10%	\$ 6,000,000	\$ 3,689,281	61.49%
LICENSES AND PERMITS	\$ 57,892,850	\$ 57,892,850	\$ 15,570,878	\$ 11,105,791	18.88%	\$ 66,796,898	\$ 14,037,759	21.02%
CHARGES FOR SERVICES	\$ 36,236,892	\$ 36,236,892	\$ 18,112,101	\$ 17,881,718	50.67%	\$ 39,592,287	\$ 19,590,817	49.48%
FINES & FORFEITURES	\$ 19,200,000	\$ 19,200,000	\$ 8,127,723	\$ 10,621,599	55.32%	\$ 20,000,000	\$ 9,791,371	48.96%
MISCELLANEOUS REVENUE	\$ 17,367,003	\$ 10,454,969	\$ 5,373,734	\$ 4,325,020	41.37%	\$ 20,500,315	\$ 4,146,508	20.23%
OTHER FINANCING SOURCES & LOCAL SHARED	\$ 3,000,000	\$ 3,000,000	\$ 1,000,000	\$ 14,309,092	476.97%	\$ 5,581,584	\$ 6,180,969	110.74%
Grand Total Revenues	\$ 545,265,313	\$ 538,353,279	\$ 305,251,234	\$ 337,852,717	62.76%	\$ 559,523,764	\$ 336,274,648	60.10%

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

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 December 31, 2011, the **Aviation Revenue fund** collected \$198MM, which is slightly below the year-to-date budget of \$199MM. The difference is due to lower than projected revenue in Landing Fees, Cost Recoveries, and Parking as a result of the 2011 bond refinancing cost savings to the airlines, lower than projected MHJIT cost recovery due to the delay in the opening of the new International Terminal, and an approximate \$1.6MM decrease in parking revenue from a decline in the number of transactions. The expenditures are 25% under budget. The reserve balance of \$84.9MM is the majority of the under-run. The remaining under-run is primarily due to the result of personnel savings due to vacancies as well as timing of projects and contracts.

The **Building Permit Fund** was established in November 2011 as an enterprise fund. The revenue projections are on target as of December 2011. The expense budget is \$7.4MM compared to projected expenses of \$4.1MM. The variance of \$3.3MM 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 \$548,110 due to Exhibit Hall being closed an additional two months for the HVAC implementation. Also the theatre was closed for 5 weeks for an asbestos abatement. Additionally, expenditures are expected to under-run the annual budget by \$205,465, 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 \$2.9MM.

The **Department of Watershed Management** is projecting to meet anticipations and includes the MOST revenue. The overall expenditure surplus of \$84.2MM is due to fund reserves.

OTHER FUNDS

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:

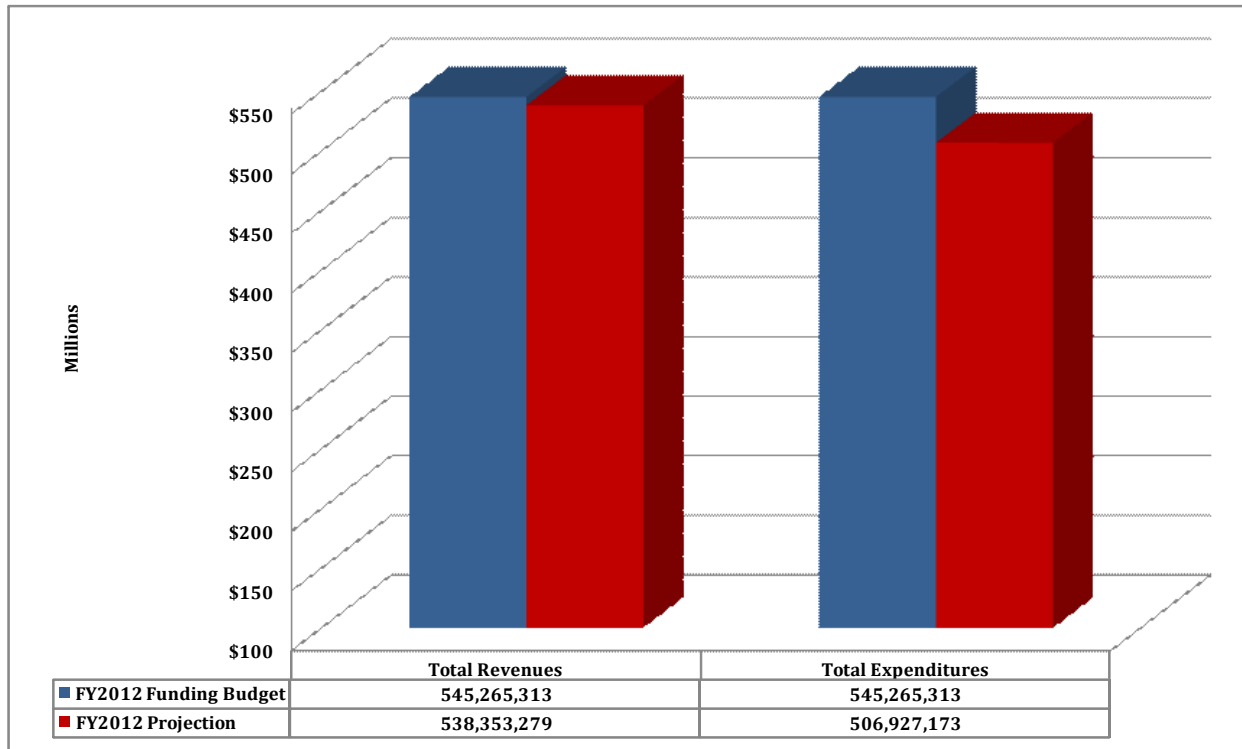
- **Fleet Management (page 39)** department provides fuel and maintenance services to City departments. Revenues are expected to be in-line with anticipations. Expenditures are expected to be over budget due to Motor Fuel and Repair & Maintenance expenses are trending higher this fiscal year due to rising fuel costs and aging vehicles which are driving a projected overrun of \$6MM. This will be combined with a projected deficit in Purchased professional and Technical Svcs of \$1.5MM 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 December 31, 2011, the projected FY2012 fund balance is \$117,919 which is a \$23.6MM increase from FY2011 ending fund balance of \$94.3MM.

GENERAL FUND SUMMARIES

GENERAL FUND

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual Dec-10	YTD Budget Dec-11	YTD Actual Dec-11	FY2012 Funding Budget	FY2012 Projection	Variance \$	Variance %
Total Revenues	336,274,648	305,251,234	337,852,717	545,265,313	538,353,279	(6,912,034)	-1%
Total Expenditures	259,931,962	272,626,459	263,257,948	545,265,313	506,927,173	(38,338,140)	-7%
Surplus (deficit)	76,342,686	32,624,775	74,594,769	0	31,426,106	31,426,106	N/A

Expenditure Detail:	YTD Actual Dec-10	YTD Budget Dec-11	YTD Actual Dec-11	FY2012 Funding Budget	FY2012 Projection	Variance \$	Variance %
Restricted Reserves		13,649,663		27,299,326		(27,299,326)	-100%
Other Expenditures	259,931,962	258,976,796	263,257,948	517,965,987	506,927,173	(11,038,814)	-2%
Total Expenditures	259,931,962	272,626,459	263,257,948	545,265,313	506,927,173	(38,338,140)	N/A

Major Revenue Variances:

The year-to-date **Revenue** anticipations are \$305MM compared to year-to-date actual receipts of \$337MM which is greater than budget revenues as of 12/31/2011. The majority of the property taxes were due 10/15/2011 from Fulton County. We expect to meet anticipations of **\$538MM**.

Major Expenditure Variances:

Information Technology is projected to be under budget for FY2012 by 13% which is due to vacant positions & timing of contracts.

Planning is projected to be over budget for FY2012 by 20% which is due to timing of invoices.

Public Works is projected to be over budget for FY2012 by 18% due to bulk supplies purchased and slight increase in utilities.

Note: Encumbrances are excluded from the YTD December 2011 for year over year comparison purposes.

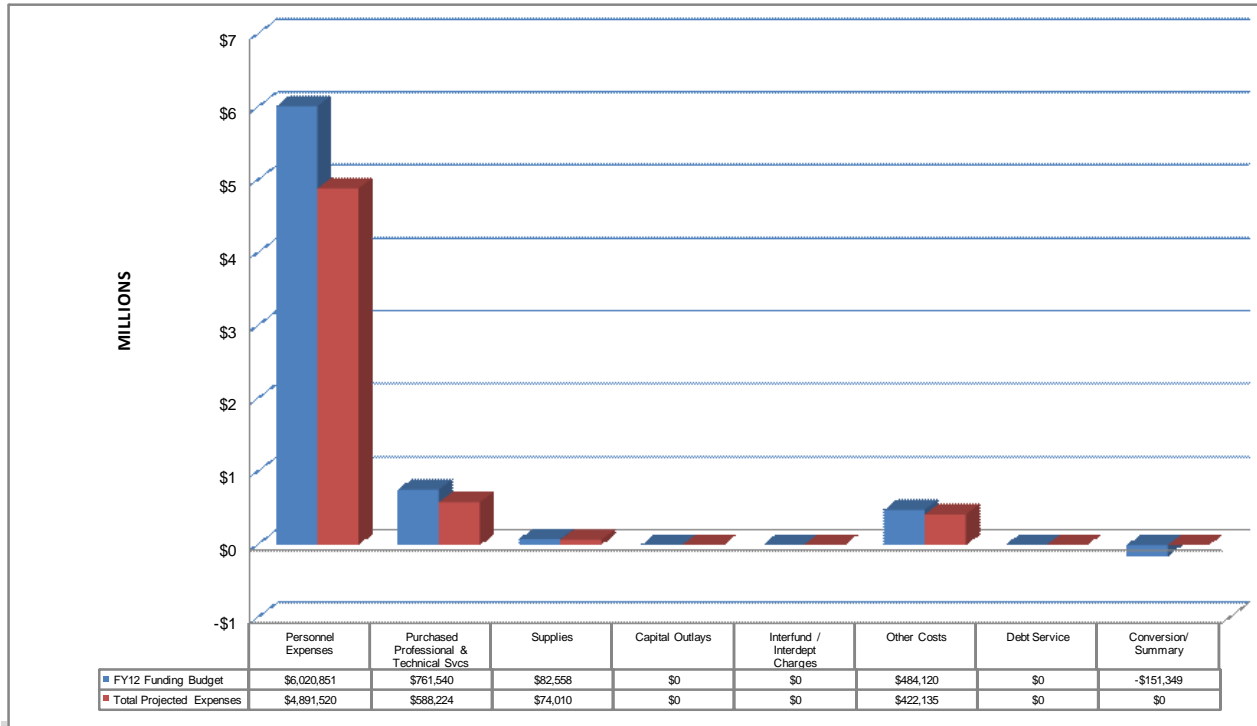
GENERAL FUND

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION SUMMARY

Department	FY2012 Funding Budget	YTD Encumbrance (Jul. 2011 - Dec. 2011)	YTD Actual (Jul. 2011 - Dec. 2011)	Projected Expenses (Jan. 2012 - Jun. 2012)	Total Projected Expenses	Variance (\$)
City Council	\$7,197,720	\$45,763	\$3,041,093	\$2,889,034	\$5,975,890	-\$1,221,830
Executive Offices	\$24,703,650	\$2,786,245	\$9,914,379	\$9,932,723	\$22,633,347	-\$2,070,303
Atlanta Citizens Review Board (ACRB)	\$365,779	\$6,721	\$146,771	\$210,566	\$364,058	-\$1,721
Auditor's Office	\$1,365,304	\$62,541	\$621,228	\$681,535	\$1,365,304	\$0
Board of Ethics	\$341,166	\$281	\$135,708	\$197,144	\$333,133	-\$8,033
Corrections	\$28,050,467	\$371,883	\$13,290,558	\$12,288,145	\$25,950,585	-\$2,099,882
Finance	\$11,871,546	\$122,128	\$5,040,132	\$5,171,694	\$10,333,954	-\$1,537,592
Fire & Rescue	\$75,181,793	\$1,192,588	\$36,233,096	\$36,289,456	\$73,715,141	-\$1,466,652
Human Resources	\$3,186,941	\$62,601	\$1,569,844	\$1,473,623	\$3,106,068	-\$80,873
Information Technology	\$25,372,784	\$3,195,795	\$10,989,121	\$8,483,831	\$22,668,747	-\$2,704,037
Judicial - Municipal Court Operations	\$8,457,459	\$623,529	\$4,052,092	\$3,640,127	\$8,315,748	-\$141,711
Judicial - Public Defender	\$1,475,209	\$786	\$731,005	\$694,075	\$1,425,866	-\$49,343
Judicial - Solicitor	\$2,619,667	\$1,839	\$1,286,835	\$1,332,465	\$2,621,140	\$1,473
Law	\$5,134,763	\$41,922	\$2,634,984	\$2,283,425	\$4,960,331	-\$174,432
Parks, Recreation and Cultural Affairs	\$29,672,422	\$714,481	\$14,488,622	\$14,270,304	\$29,473,407	-\$199,015
Planning and Community Development	\$4,240,642	\$156,133	\$2,519,425	\$989,109	\$3,664,667	-\$575,975
Police Services	\$160,949,897	\$1,578,915	\$84,941,910	\$77,003,277	\$163,524,102	\$2,574,205
Procurement	\$776,686	\$4,241	\$374,723	\$399,912	\$778,875	\$2,189
Public Works	\$23,352,673	\$1,578,714	\$13,761,718	\$10,806,720	\$26,147,152	\$2,794,479
Subtotal excluding Nondepartmental	\$414,316,568	\$12,547,107	\$205,773,242	\$189,037,165	\$407,357,514	-\$6,959,054
Non-Departmental	\$103,649,419	\$36,907	\$57,474,173	\$42,058,580	\$99,569,660	-\$4,079,760
Subtotal All Departments	\$517,965,987	\$12,584,014	\$263,247,415	\$231,095,745	\$506,927,173	-\$11,038,814
Restricted Reserves	\$27,299,326	\$0		\$0	\$0	-\$27,299,326
General Fund	\$545,265,313	\$12,584,014	\$263,247,415	\$231,095,745	\$506,927,173	-\$38,338,140

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.



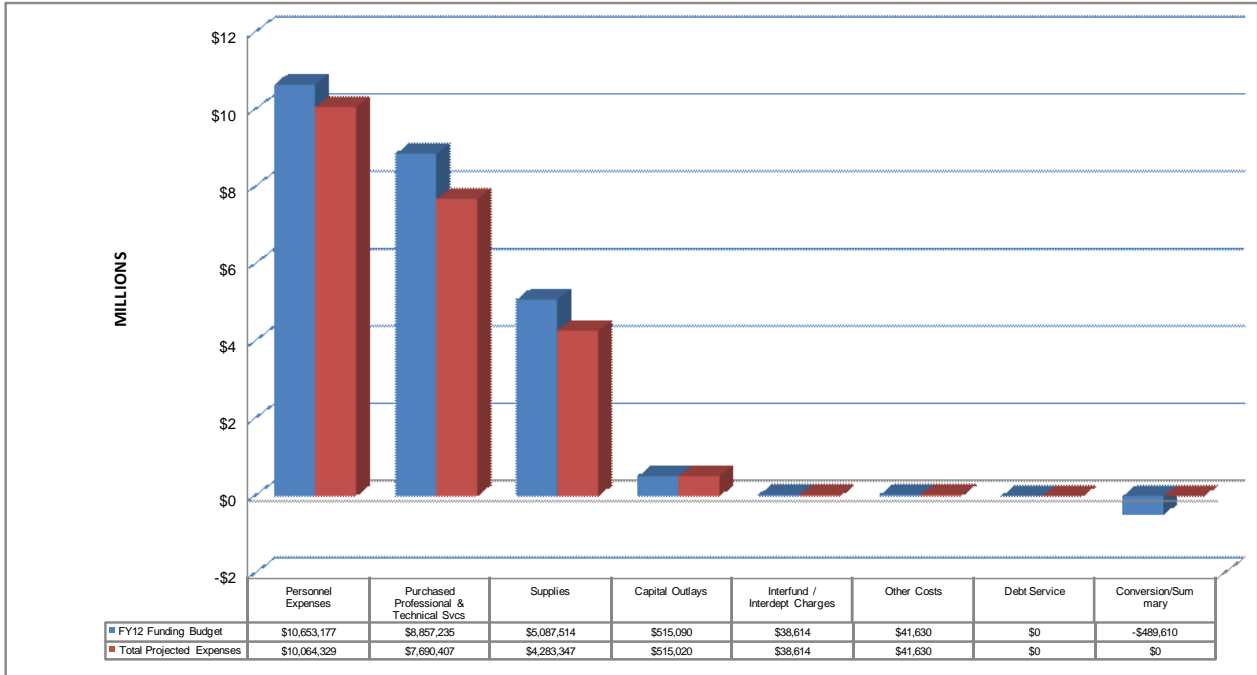
Description	FY12 Funding Budget	Encumbrance/Actual (Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Expenses	\$6,020,851	\$2,580,168	\$2,311,352	\$4,891,520	-\$1,129,331	-19%
Purchased Professional & Technical Svcs	\$761,540	\$209,576	\$378,648	\$588,224	-\$173,316	-23%
Supplies	\$82,558	\$37,732	\$36,279	\$74,010	-\$8,548	-10%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$484,120	\$259,381	\$162,754	\$422,135	-\$61,985	-13%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion/ Summary	-\$151,349	\$0	\$0	\$0	\$151,349	
Grand Total	\$7,197,720	\$3,086,856	\$2,889,034	\$5,975,890	-\$1,221,830	-17%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Surplus due to savings from vacant Regular and Permanent Part-Time positions including benefits.
Purchased Professional & Technical Services	Projected to spend within budget.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Projected to spend within budget.
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.



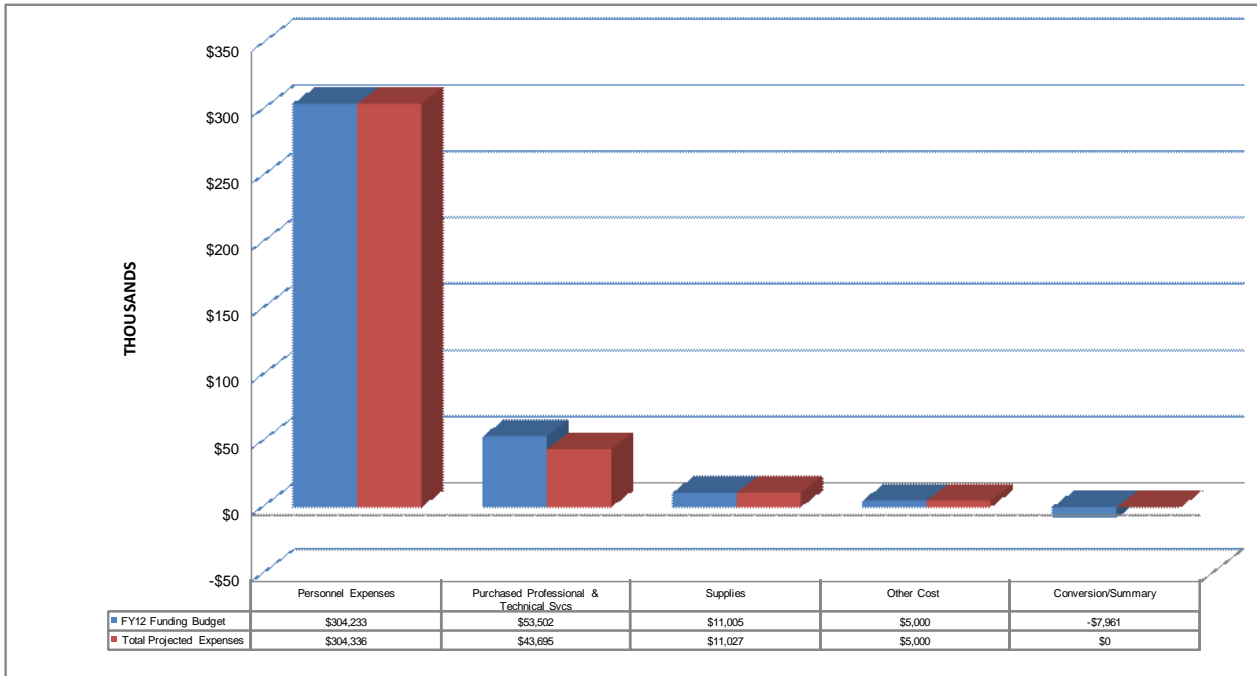
Description	FY12 Funding Budget	YTD Encumbrance/Actual (Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Expenses	\$10,653,177	\$4,524,528	\$5,539,801	\$10,064,329	-\$588,848	-6%
Purchased Professional & Technical Svcs	\$8,857,235	\$5,904,372	\$1,786,035	\$7,690,407	-\$1,166,828	-13%
Supplies	\$5,087,514	\$2,242,141	\$2,041,206	\$4,283,347	-\$804,167	-16%
Capital Outlays	\$515,090	\$7,235	\$507,785	\$515,020	-\$70	0%
Interfund / Interdept Charges	\$38,614	\$12,534	\$26,080	\$38,614	\$0	0%
Other Costs	\$41,630	\$9,814	\$31,816	\$41,630	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion/Summary	-\$489,610	\$0	\$0	\$0	\$489,610	0%
Grand Total	\$24,703,650	\$12,700,625	\$9,932,723	\$22,633,347	-\$2,070,303	-8%

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	Projected to spend within budget.
Interfund/Interdept Charges	Projected to spend within budget.
Other Costs	Projected to spend within budget.
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.



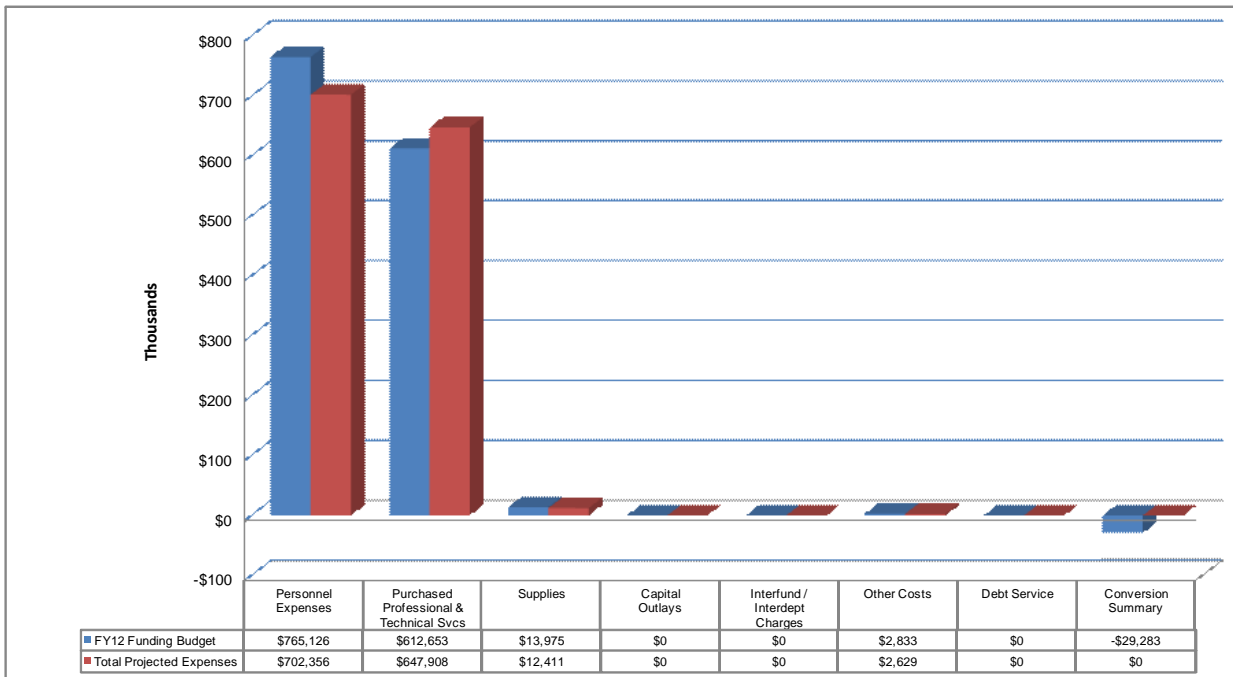
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)			
Personnel Expenses	\$304,233	\$132,336	\$172,000	\$304,336	\$103	0%
Purchased Professional & Technical Svcs	\$53,502	\$17,907	\$25,788	\$43,695	-\$9,807	-18%
Supplies	\$11,005	\$3,249	\$7,778	\$11,027	\$22	0%
Other Cost	\$5,000	\$0	\$5,000	\$5,000	\$0	0%
Conversion/Summary	-\$7,961	\$0	\$0	\$0	\$7,961	-100%
Grand Total	\$365,779	\$153,492	\$210,566	\$364,057	-\$1,722	0%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	ACRB will move money to make accommodations for salary adjustments.
Purchased Professional & Technical Services	Secured and signed webmaster service contract.
Supplies	Securing purchase orders to purchase office supplies.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Funds will be moved to cover salary adjustments.
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.



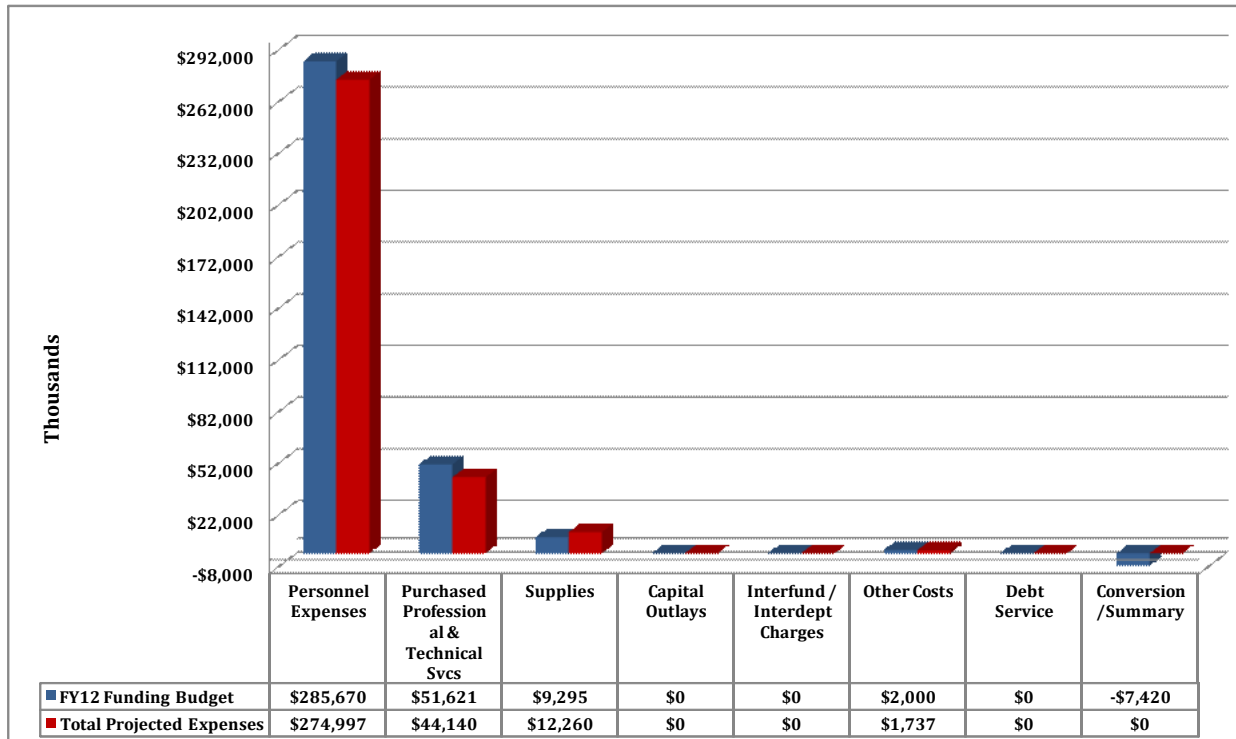
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)			
Personnel Expenses	\$765,126	\$356,862	\$345,494	\$702,356	-\$62,770	-8%
Purchased Professional & Technical Svcs	\$612,653	\$318,959	\$328,949	\$647,908	\$35,255	6%
Supplies	\$13,975	\$6,611	\$5,800	\$12,411	-\$1,564	-11%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,833	\$1,337	\$1,292	\$2,629	-\$204	-7%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion Summary	-\$29,283	\$0	\$0	\$0	\$29,283	-100%
Grand Total	\$1,365,304	\$683,769	\$681,535	\$1,365,304	\$0	0%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Variance due to two audit staff positions that have been filled as of January 5 th . The last vacant position will be filled in March.
Purchased Professional & Technical Services	This line items accounts for training for CPE hours and contract for specialized audits and/or City Council requests.
Supplies	Peripheral equipment ordered to support staff and facilitate teamwork.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	The department increased the estimate for audit committee compensation to \$500 per member annually. The remaining balance will be used for staff recognition and office needs.
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.



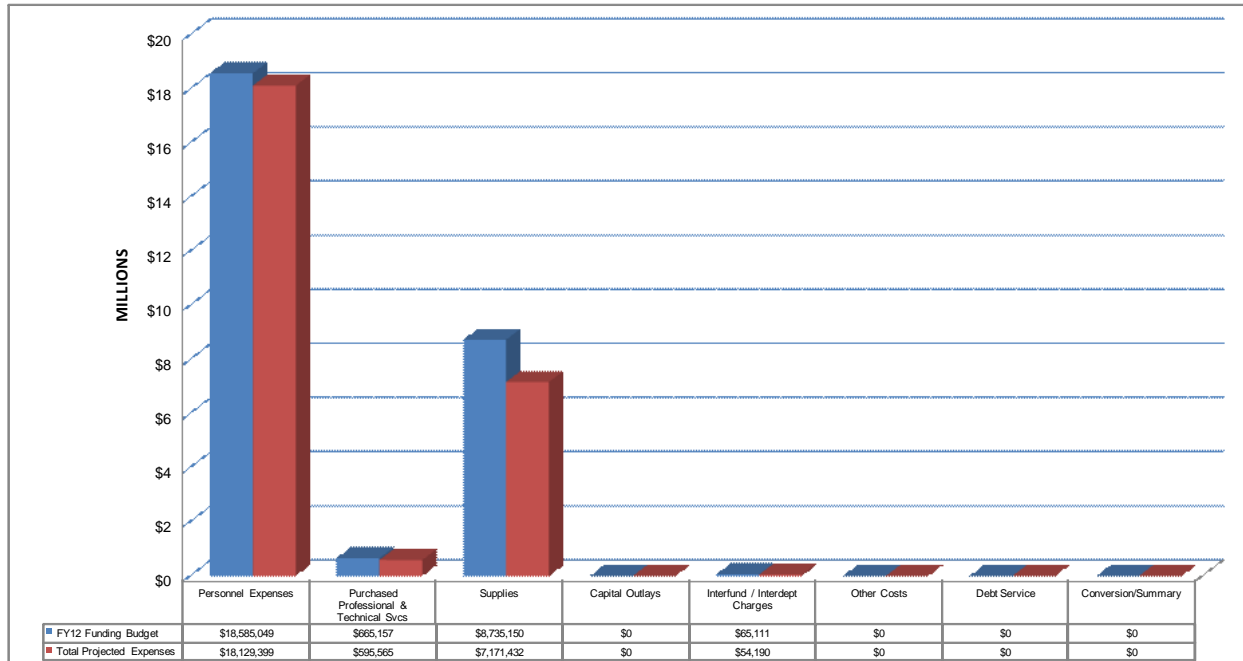
Description	FY12 Funding Budget	YTD Encumbrance/Actual (Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Expenses	\$285,670	\$120,030	\$154,966	\$274,997	-\$10,673	-4%
Purchased Professional & Technical Svcs	\$51,621	\$9,105	\$35,035	\$44,140	-\$7,481	-14%
Supplies	\$9,295	\$6,117	\$6,143	\$12,260	\$2,965	32%
Capital Outlays	\$0			\$0	\$0	0%
Interfund / Interdept Charges	\$0			\$0	\$0	0%
Other Costs	\$2,000	\$737	\$1,000	\$1,737	-\$263	-13%
Debt Service	\$0			\$0	\$0	0%
Conversion/Summary	-\$7,420			\$0	\$7,420	0%
Grand Total	\$341,166	\$135,989	\$197,144	\$333,133	-\$8,033	-2%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Variance in personnel due to the position vacated by the previous Ethics Officer.
Purchased Professional & Technical Services	Expected to spend within budget.
Supplies	Deficit due to additional supplies and equipment for new ethics officer.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Expected to spend within budget.
Debt Service	N/A
Conversion/Summary	Funding reduction amendment.

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.



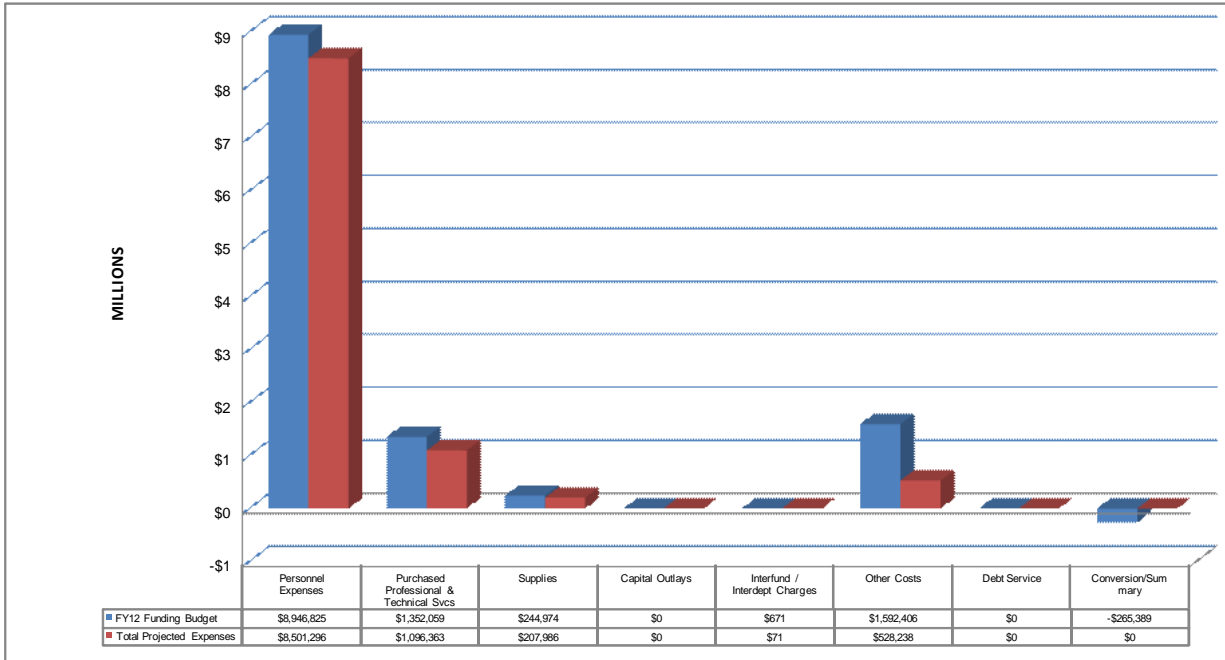
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)			
Personnel Expenses	\$18,585,049	\$9,526,418	\$8,602,981	\$18,129,399	-\$455,650	-2%
Purchased Professional & Technical Svcs	\$665,157	\$515,628	\$79,936	\$595,565	-\$69,592	-10%
Supplies	\$8,735,150	\$3,590,528	\$3,580,904	\$7,171,432	-\$1,563,718	-18%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$65,111	\$29,866	\$24,323	\$54,190	-\$10,921	-17%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion/Summary	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$28,050,467	\$13,662,441	\$12,288,145	\$25,950,585	-\$2,099,882	-7%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Variance due to vacant positions and attrition.
Purchased Professional & Technical Service	Variance 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	Savings due to motor and fuel less than anticipated.
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.



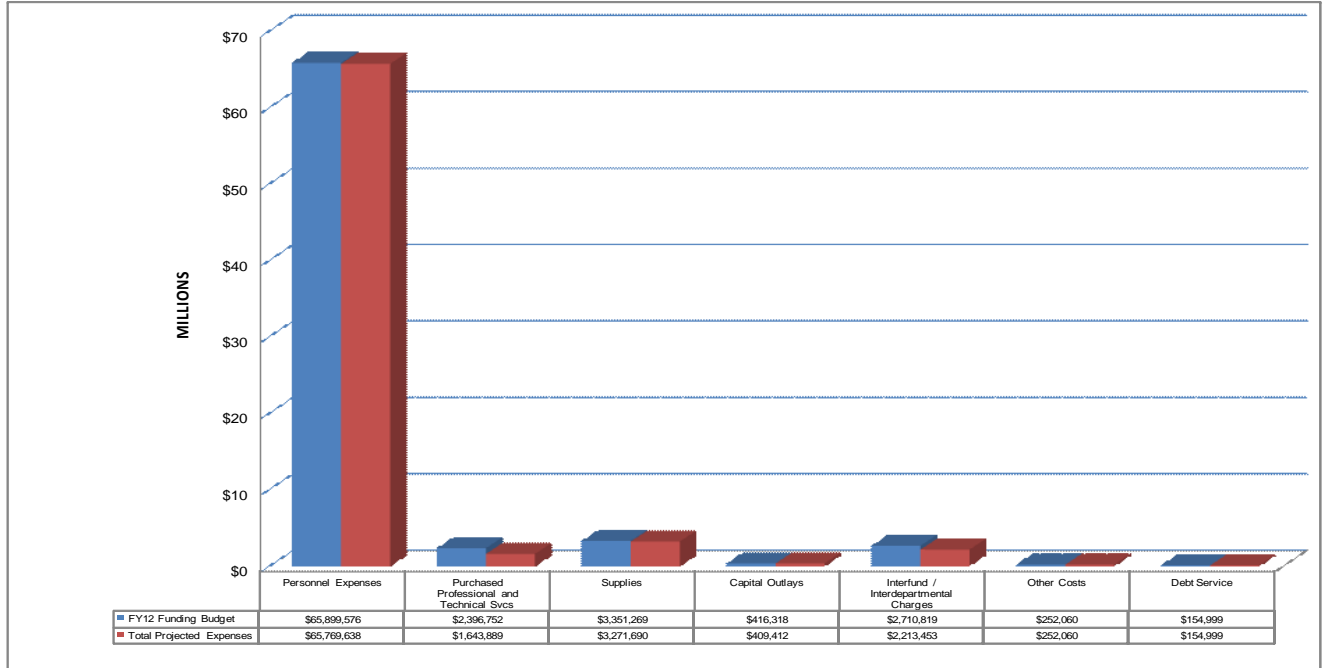
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)			
Personnel Expenses	\$8,946,825	\$4,185,823	\$4,315,473	\$8,501,296	-\$445,529	-5%
Purchased Professional & Technical Svcs	\$1,352,059	\$597,931	\$498,432	\$1,096,363	-\$255,696	-19%
Supplies	\$244,974	\$107,388	\$100,598	\$207,986	-\$36,988	-15%
Capital Outlays	\$0	\$0		\$0	\$0	0%
Interfund / Interdept Charges	\$671	\$71		\$71	-\$600	-89%
Other Costs	\$1,592,406	\$271,047	\$257,190	\$528,238	-\$1,064,168	-67%
Debt Service	\$0	\$0		\$0	\$0	0%
Conversion/Summary	-\$265,389	\$0		\$0	\$265,389	0%
Grand Total	\$11,871,546	\$5,162,260	\$5,171,694	\$10,333,954	-\$1,537,592	-13%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Surplus due to 15 vacancies.
Purchased Professional & Technical Services	Projected to Purchase Hyperion Software.
Supplies	General Departmental Supplies.
Capital Outlays	N/A
Interfund/Interdept Charges	Reimbursement for Fuel and Auto allowance.
Other Costs	Revenue Refunds and Bank Charges trending under budget.
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.



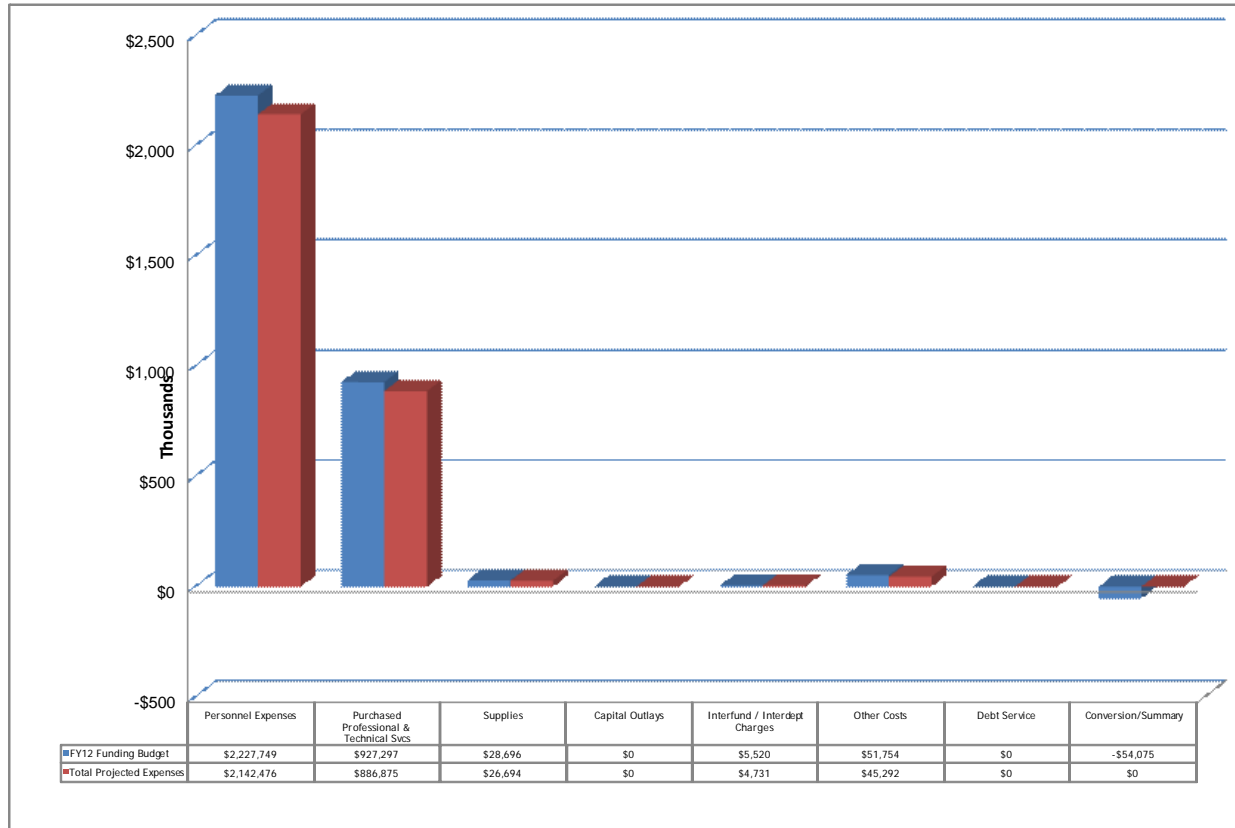
Description	FY12 Funding Budget	YTD Encumbrance/Actuals		Total Projected Expenses	Variance (\$)	Variance (%)
		(Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)			
Personnel Expenses	\$65,899,576	\$32,222,625	\$33,547,013	\$65,769,638	-\$129,938	0%
Purchased Professional and Technical Svcs	\$2,396,752	\$892,627	\$751,262	\$1,643,889	-\$752,863	-31%
Supplies	\$3,351,269	\$2,617,565	\$654,125	\$3,271,690	-\$79,579	-2%
Capital Outlays	\$416,318	\$204,700	\$204,712	\$409,412	-\$6,906	-2%
Interfund / Interdepartmental Charges	\$2,710,819	\$1,440,732	\$772,721	\$2,213,453	-\$497,366	-18%
Other Costs	\$252,060	\$590	\$251,470	\$252,060	\$0	0%
Debt Service	\$154,999	\$46,846	\$108,153	\$154,999	\$0	0%
Grand Total	\$75,181,793	\$37,425,684	\$36,289,456	\$73,715,141	-\$1,466,652	-2%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Savings due to vacant positions. Positions may not be filled before year's end.
Purchased Professional & Technical Services	Variance due to conservative spending for various consultant services, training or travel and repairs and maintenance service cost for all stations and buildings.
Supplies	Savings due mainly to water/sewer charges less than anticipated.
Capital Outlays	Project to spend within budget.
Interfund/Interdept Charges	Fuel and preventative maintenance/repairs less than anticipated for the year.
Other Costs	This line item represents the MOU with Fulton County for the station 36 area.
Debt Service	Repayments to Wells Fargo for the Mobile Data Computers.

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.



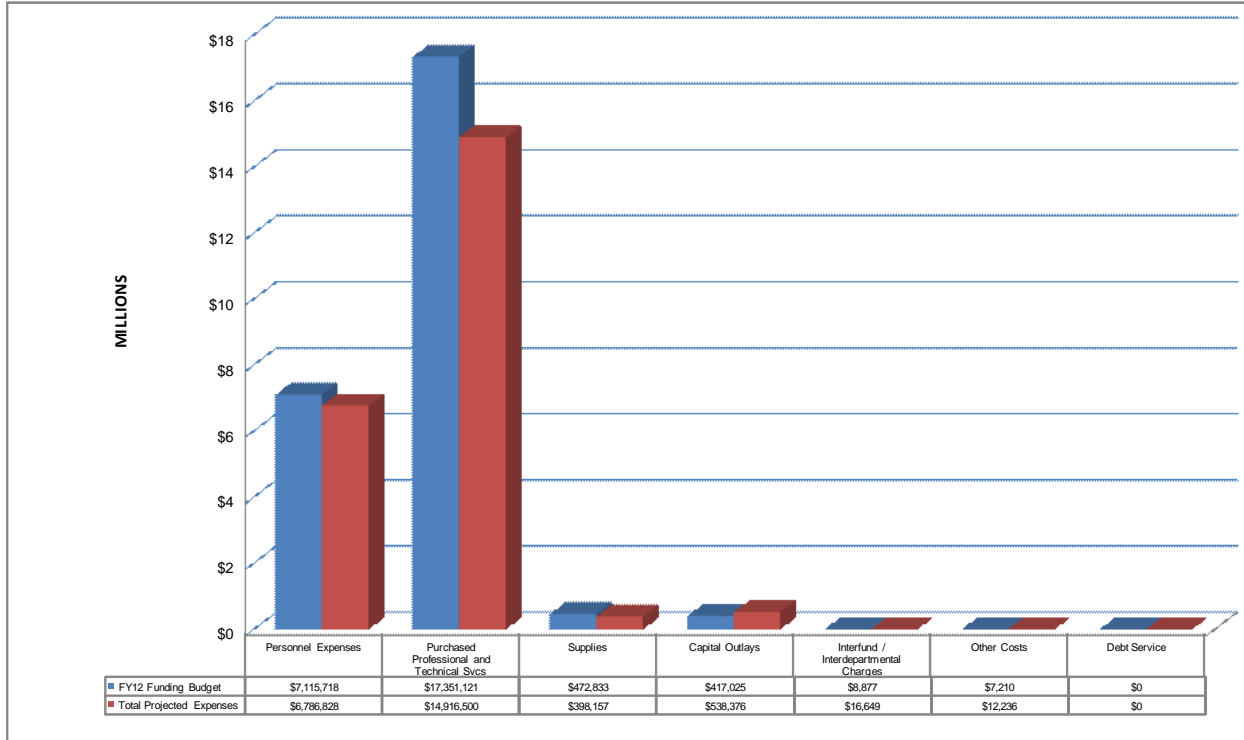
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrances/Actual (Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)			
Personnel Expenses	\$2,227,749	\$1,059,113	\$1,083,363	\$2,142,476	-\$85,273	-4%
Purchased Professional & Technical Svcs	\$927,297	\$542,738	\$344,137	\$886,875	-\$40,422	-4%
Supplies	\$28,696	\$14,024	\$12,670	\$26,694	-\$2,002	-7%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$5,520	\$0	\$4,731	\$4,731	-\$789	0%
Other Costs	\$51,754	\$16,570	\$28,722	\$45,292	-\$6,462	-12%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion/Summary	-\$54,075	\$0	\$0	\$0	\$54,075	-100%
Grand Total	\$3,186,941	\$1,632,445	\$1,473,623	\$3,106,068	-\$80,873	-3%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Salary savings due to 1 vacant position.
Purchased Professional & Technical Services	Spending within budget.
Supplies	Spending within budget.
Capital Outlays	N/A
Interfund/Interdept Charges	Spending within budget.
Other Costs	Spending within budget.
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.



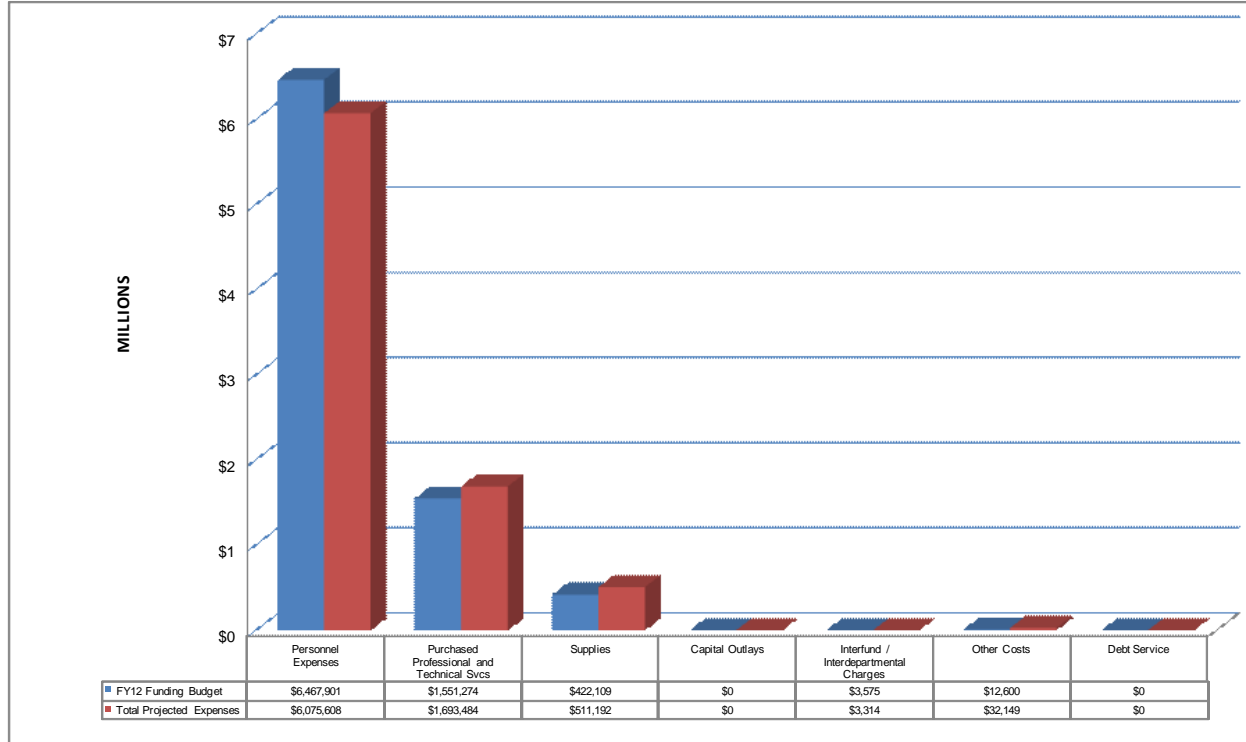
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actuals (Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)			
Personnel Expenses	\$7,115,718	\$3,342,479	\$3,444,349	\$6,786,828	-\$328,890	-5%
Purchased Professional and Technical Svcs	\$17,351,121	\$10,654,591	\$4,261,909	\$14,916,500	-\$2,434,621	-14%
Supplies	\$472,833	\$108,638	\$289,518	\$398,157	-\$74,676	-16%
Capital Outlays	\$417,025	\$67,185	\$471,191	\$538,376	\$121,351	29%
Interfund / Interdepartmental Charges	\$8,877	\$6,344	\$10,305	\$16,649	\$7,772	88%
Other Costs	\$7,210	\$5,677	\$6,559	\$12,236	\$5,026	70%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$25,372,784	\$14,184,915	\$8,483,831	\$22,668,747	-\$2,704,037	-11%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Surplus due to 10 vacant positions as of December 2011; DIT is in the process of interviewing to fill the positions.
Purchased Professional & Technical Services	Under budget due to conservative spending.
Supplies	Over budget due to cubical build outs and relocating select staff to 180 Peachtree Street (Data Center).
Capital Outlays	Consists of COA website redesign and hardware purchases.
Interfund/Interdept charges	Increase in Motor and Fuel due to increase consumption as well as gas prices.
Other Costs	This line item consists of General Business meeting and Commissioner contingency.
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).



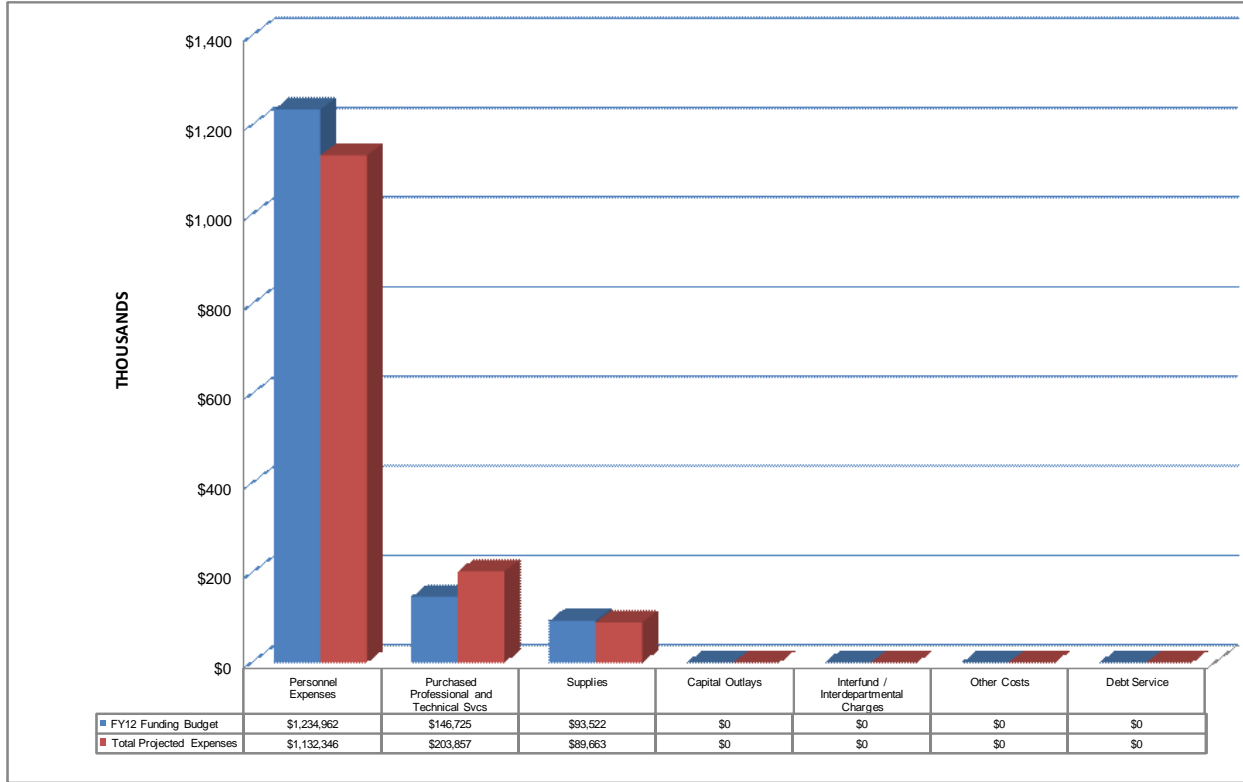
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actuals (Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)			
Personnel Expenses	\$6,467,901	\$3,121,807	\$2,953,801	\$6,075,608	-\$392,293	-6%
Purchased Professional and Technical Svcs	\$1,551,274	\$1,285,688	\$407,796	\$1,693,484	\$142,210	9%
Supplies	\$422,109	\$254,070	\$257,122	\$511,192	\$89,083	21%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdepartmental Charges	\$3,575	\$967	\$2,347	\$3,314	-\$261	-7%
Other Costs	\$12,600	\$13,088	\$19,061	\$32,149	\$19,549	155%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$8,457,459	\$4,675,621	\$3,640,127	\$8,315,748	-\$141,711	-2%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Variance due to 5 vacant positions at the end of December.
Purchased Professional & Technical Services	Projected to be slightly over budget, line item consists of court security, database maintenance and various equipment purchases.
Supplies	Variance due to water/sewer being less than anticipated.
Capital Outlays	N/A
Interfund/Interdept Charges	Spending within budget.
Other Costs	Variance due to refunds for overpayments on tickets.
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.



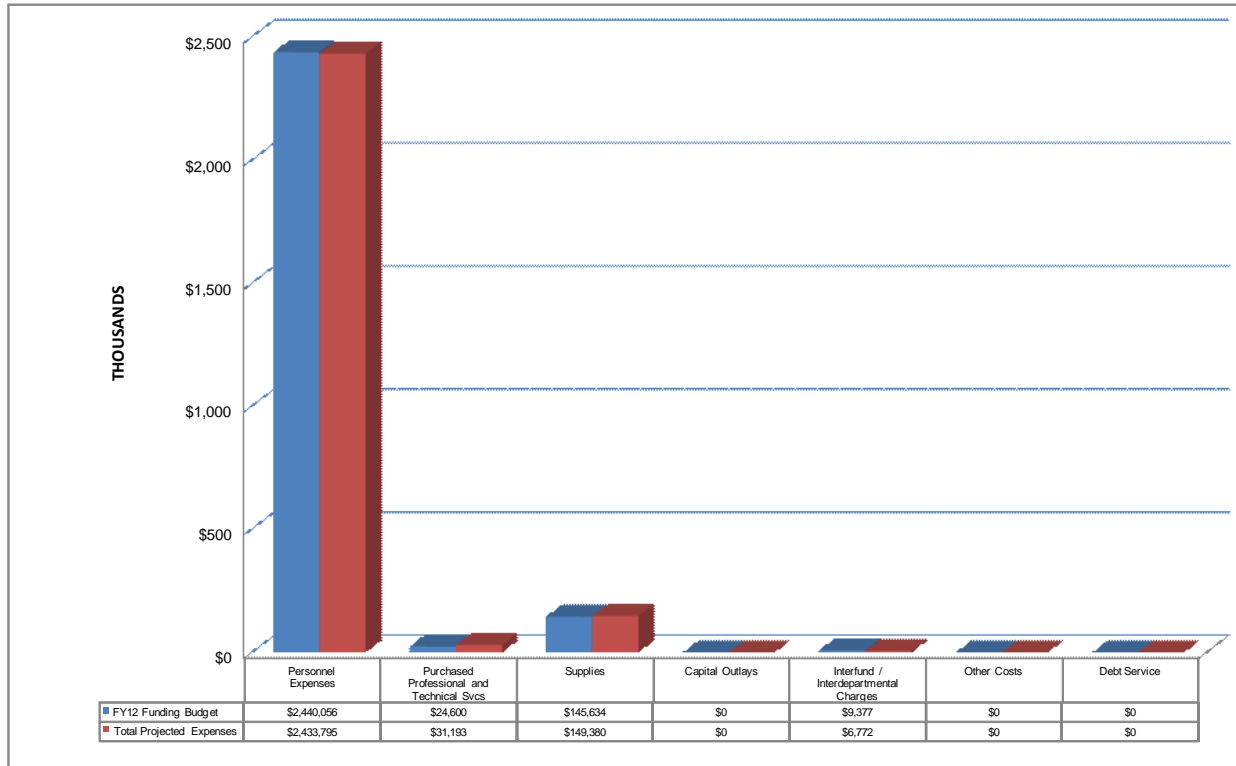
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actuals (Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)			
Personnel Expenses	\$1,234,962	\$572,409	\$559,937	\$1,132,346	-\$102,616	-8%
Purchased Professional and Technical Svcs	\$146,725	\$111,277	\$92,580	\$203,857	\$57,132	39%
Supplies	\$93,522	\$48,105	\$41,558	\$89,663	-\$3,859	-4%
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%
Grand Total	\$1,475,209	\$731,791	\$694,075	\$1,425,866	-\$49,343	-3%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Cost savings is attributable to 1 vacant position; Deputy Director position remains vacant.
Purchased Professional & Technical Services	Contract attorney's expenses are higher than anticipated.
Supplies	Projected to be within budget.
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.



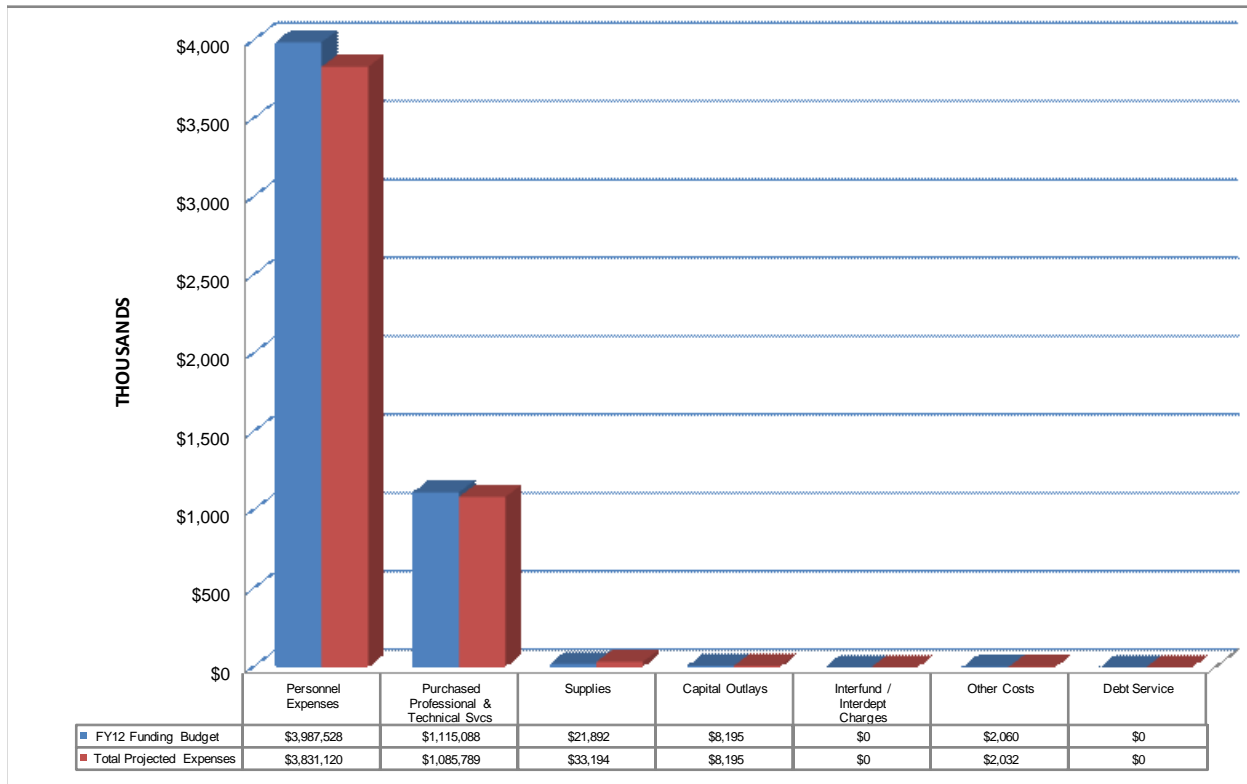
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actuals (Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)			
Personnel Expenses	\$2,440,056	\$1,187,074	\$1,246,721	\$2,433,795	-\$6,261	0%
Purchased Professional and Technical Svcs	\$24,600	\$18,498	\$12,694	\$31,193	\$6,593	27%
Supplies	\$145,634	\$79,571	\$69,809	\$149,380	\$3,746	3%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdepartmental Charges	\$9,377	\$3,532	\$3,240	\$6,772	-\$2,605	-28%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$2,619,667	\$1,288,675	\$1,332,465	\$2,621,140	\$1,473	0%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Variance due to vacant positions through October; positions have currently been filled offset by Extra Help positions more than anticipated.
Purchased Professional & Technical Services	Variance due to repair and maintenance more than anticipated.
Supplies	Attributable to water/sewer expense higher than anticipated.
Capital Outlays	N/A
Interfund/Interdept Charges	Motor/Fuel less than anticipated.
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.



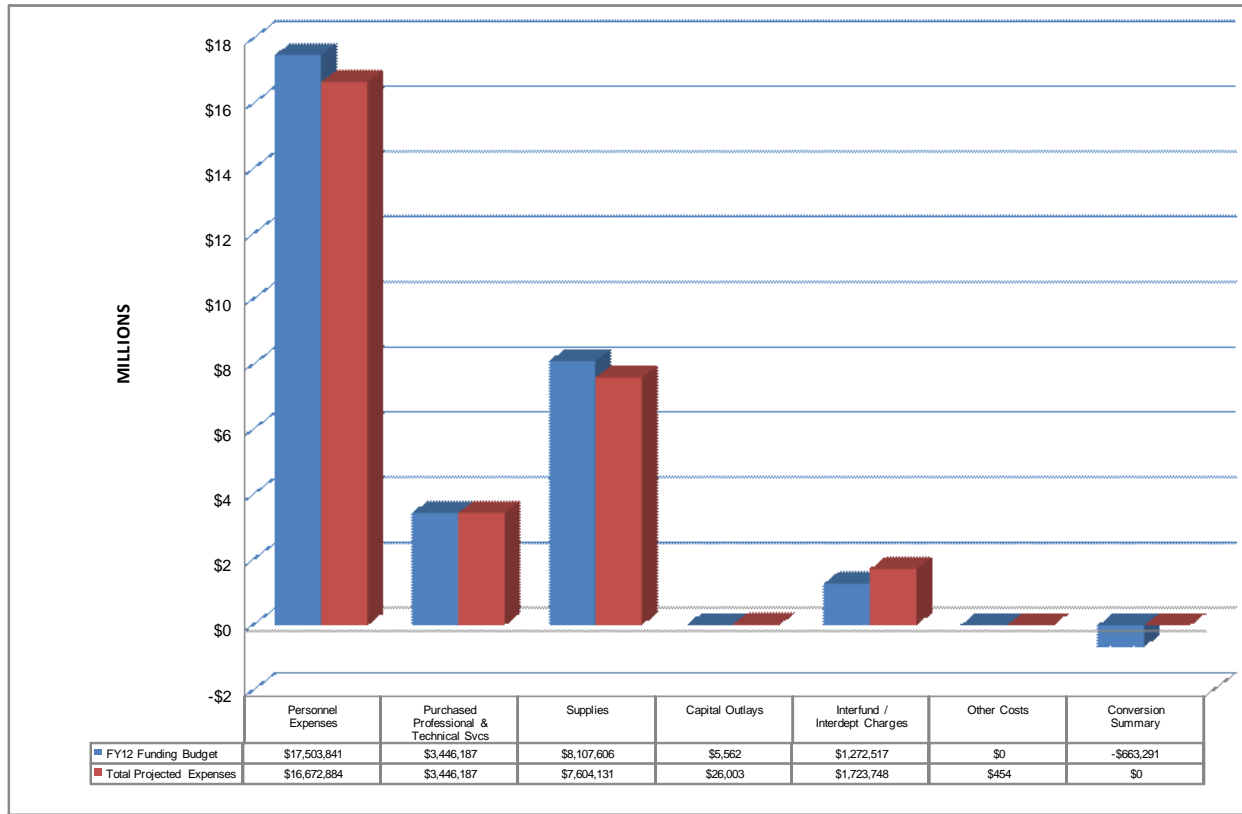
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)			
Personnel Expenses	\$3,987,528	\$1,731,303	2,099,817	\$3,831,120	-\$156,408	-4%
Purchased Professional & Technical Svcs	\$1,115,088	\$907,180	\$178,609	\$1,085,789	-\$29,299	-3%
Supplies	\$21,892	\$29,890	\$3,304	\$33,194	\$11,302	52%
Capital Outlays	\$8,195	\$8,195	\$0	\$8,195	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,060	\$337	\$1,695	\$2,032	-\$28	-1%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$5,134,763	\$2,676,906	\$2,283,425	\$4,960,331	-\$174,432	-3%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Variance due to vacant positions.
Purchased Professional & Technical Services	Spending within budget.
Supplies	Over budget due to computer purchase for new employees.
Capital Outlays	Spending within budget.
Interfund/Interdept Charges	N/A
Other Costs	This line item represents the Commissioner's Contingency Fund.
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.



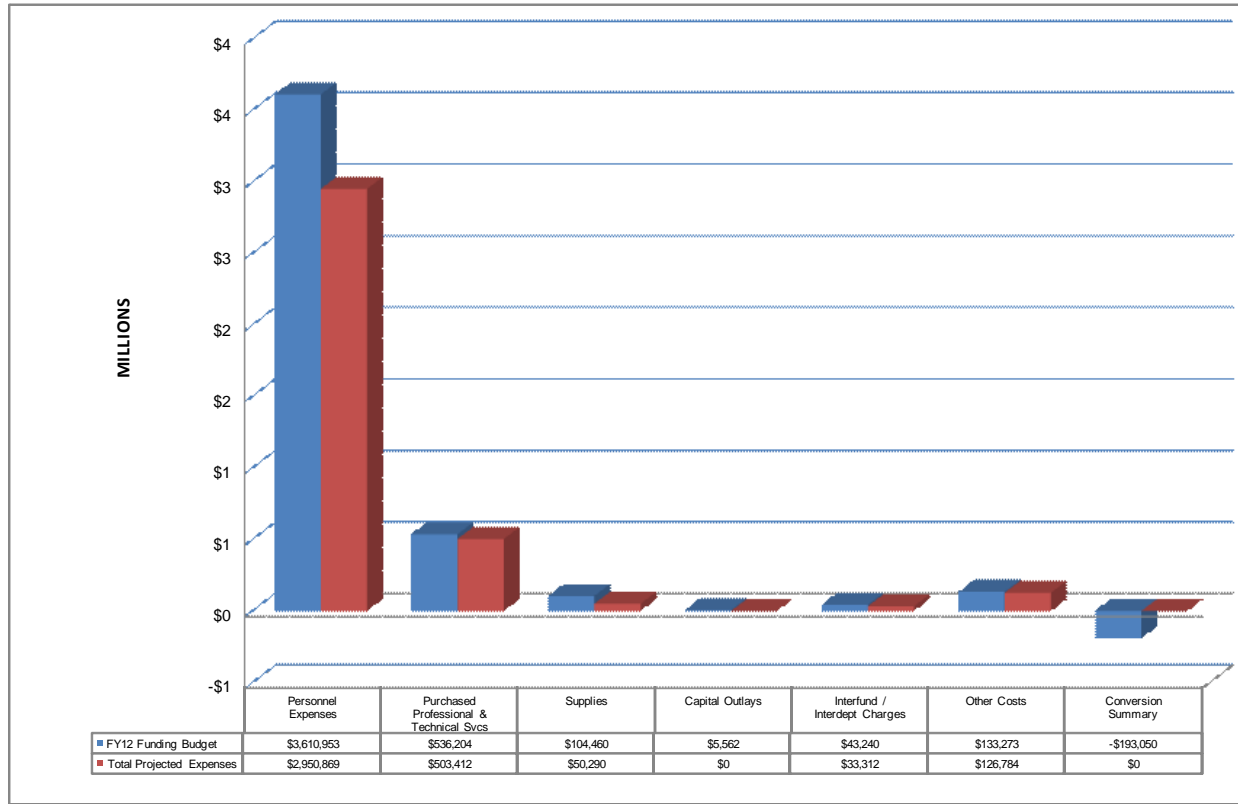
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrances/Actual (Jul 2011 - Dec 2011)	Projected Expenses (Dec 2012 - Jun 2012)			
Personnel Expenses	\$17,503,841	8,336,442	8,336,442	\$16,672,884	-\$830,957	-5%
Purchased Professional & Technical Svcs	\$3,446,187	2,836,371	\$609,816	\$3,446,187	\$0	0%
Supplies	\$8,107,606	\$3,141,959	\$4,462,172	\$7,604,131	-\$503,475	-6%
Capital Outlays	\$5,562	\$26,003	\$0	\$26,003	\$20,441	368%
Interfund / Interdept Charges	\$1,272,517	\$861,874	\$861,874	\$1,723,748	\$451,231	35%
Other Costs	\$0	\$454	\$0	\$454	\$454	0%
Conversion Summary	-\$663,291	\$0	\$0	\$0	\$663,291	
Grand Total	\$29,672,422	\$15,203,103	\$14,270,304	\$29,473,407	-\$199,015	-1%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Savings due to 33 vacant positions as of December 2011.
Purchased Professional & Technical Services	Spending within budget.
Supplies	Savings due to water/sewer less than anticipated.
Capital Outlays	Due to expenses rolled over from FY11 currently being researched.
Interfund/Interdept Charges	Over budget due to aging fleet which requires constant maintenance services.
Other Costs	Due to unanticipated refunds to customers; BA has been submitted to cover expenses.
Conversion Summary	Funding reduction amendment and \$280,000 cut to fund Planning Department.

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.



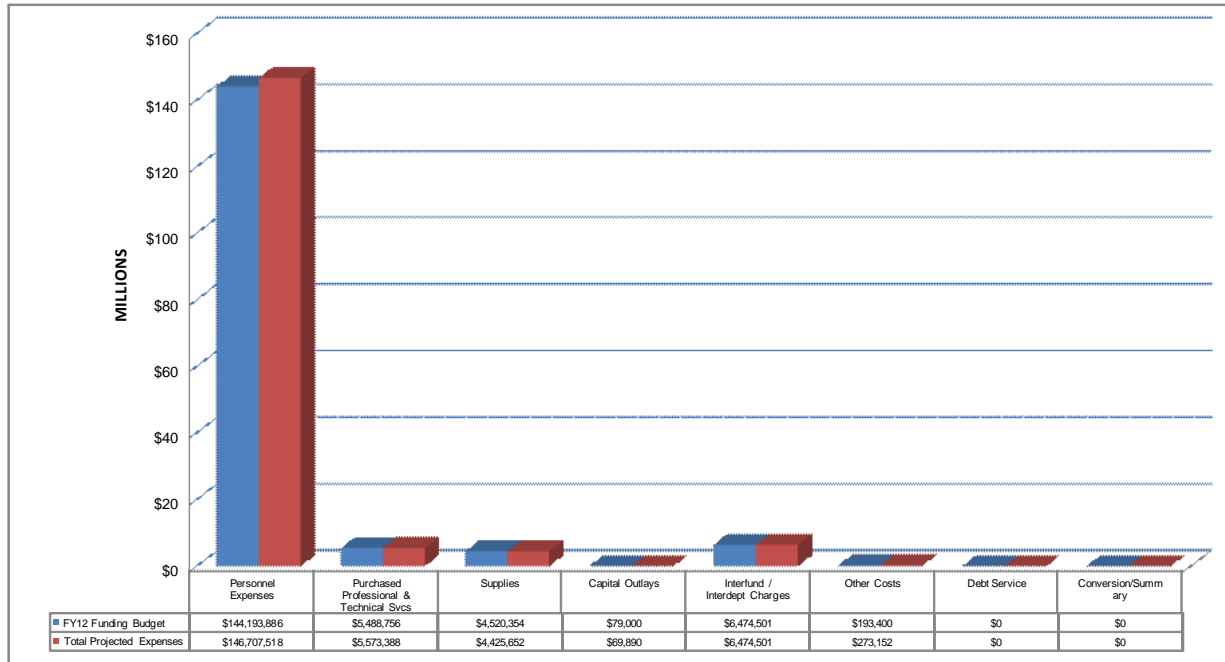
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)			
Personnel Expenses	\$3,610,953	\$2,219,729	\$731,140	\$2,950,869	-\$660,084	-18%
Purchased Professional & Technical Svcs	\$536,204	\$375,366	\$128,046	\$503,412	-\$32,792	-6%
Supplies	\$104,460	\$34,271	\$16,019	\$50,290	-\$54,170	-52%
Capital Outlays	\$5,562	\$0	\$0	\$0	-\$5,562	-100%
Interfund / Interdept Charges	\$43,240	\$33,312	\$0	\$33,312	-\$9,928	-23%
Other Costs	\$133,273	\$12,880	\$113,904	\$126,784	-\$6,489	-5%
Conversion Summary	-\$193,050	\$0	\$0	\$0	\$193,050	-100%
Grand Total	\$4,240,642	\$2,675,558	\$989,109	\$3,664,667	-\$575,975	-14%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	The \$660K surplus in Personnel is attributed to vacancies in Code Compliance and Planning. In addition to vacancies, the Workers Comp. account line will realize a 41K savings due to a decrease in claims filed.
Purchased Professional & Technical Services	Department over budget due to repair/maintenance expenses and operating lease/rental expenses incurred in FY 11 were carried forward into the FY12 budget. In addition, increase in equipment and rental expense and postage usage.
Supplies	Spending within budget.
Capital Outlays	N/A
Interfund/Interdept Charges	Spending within budget.
Other Costs	This line item represents funding for board members and the NPU's. Spending budget as needed.
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.



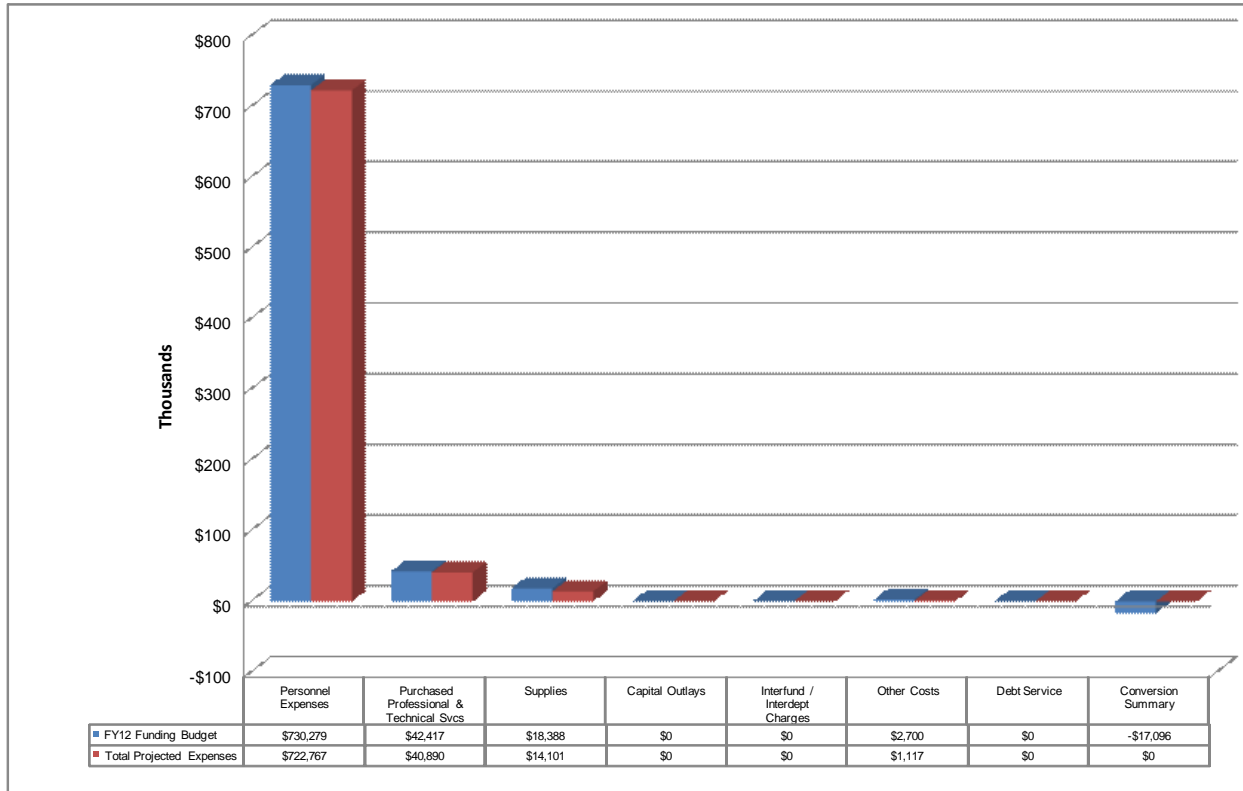
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)			
Personnel Expenses	\$144,193,886	\$76,767,143	\$69,940,375	\$146,707,518	\$2,513,633	2%
Purchased Professional & Technical Svcs	\$5,488,756	\$3,261,743	\$2,311,645	\$5,573,388	\$84,632	2%
Supplies	\$4,520,354	\$2,789,377	\$1,636,275	\$4,425,652	-\$94,702	-2%
Capital Outlays	\$79,000	\$69,890	\$0	\$69,890	-\$9,110	-12%
Interfund / Interdept Charges	\$6,474,501	\$3,625,219	\$2,849,282	\$6,474,501	\$0	0%
Other Costs	\$193,400	\$7,452	\$265,700	\$273,152	\$79,752	41%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion/Summary	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$160,949,897	\$86,520,825	\$77,003,276	\$163,524,101	\$2,574,204	2%

HIGHLIGHTS

Expenditure Category	Explanation
Personnel Expenses	Variance due to overage of pension of \$3.8MM and overtime of \$3.3MM offset by vacant positions of \$4.6MM.
Purchased Professional & Technical Services	Over budget due to legal settlement and associated training expenditures.
Supplies	Variance in supplies due to department spending conservatively for consumable and non-consumable supplies.
Capital Outlays	Spending budget as needed.
Interfund/Interdept Charges	Spending within budget.
Other Costs	Variance due to conservative spending in other costs due to number of board meetings.
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.



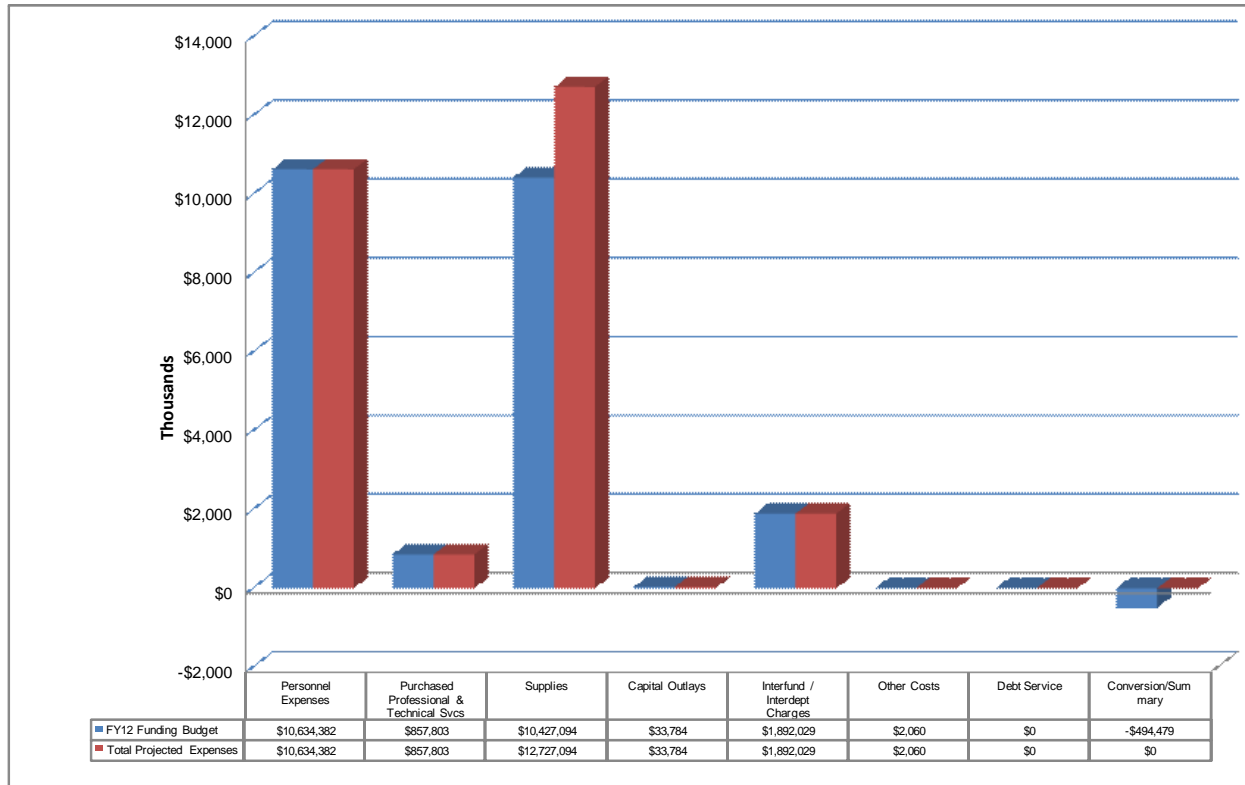
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Dec 2011)	Projected Expenses (Jan2012 - Jun 2012)			
Personnel Expenses	\$730,279	\$345,502	\$377,265.30	\$722,767	-\$7,512	-1%
Purchased Professional & Technical Svcs	\$42,417	\$25,731	\$15,159	\$40,890	-\$1,527	-4%
Supplies	\$18,388	\$7,613	\$6,488	\$14,101	-\$4,287	-23%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,700	\$118	\$999	\$1,117	-\$1,583	-59%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion Summary	-\$17,096	\$0	\$0	\$0	\$17,096	
Grand Total	\$776,688	\$378,964	\$399,912	\$778,875	\$2,187	0%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	There are no vacant positions; salary savings to be used for software/license upgrade.
Purchased Professional & Technical Services	Spending within Budget.
Supplies	Variance due to conservatively spending on supply items.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other costs	Includes \$3,000 allocated for comp hearing officer protest, attorney fees.
Debt Service	N/A
Conversion Summary	N/A

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.



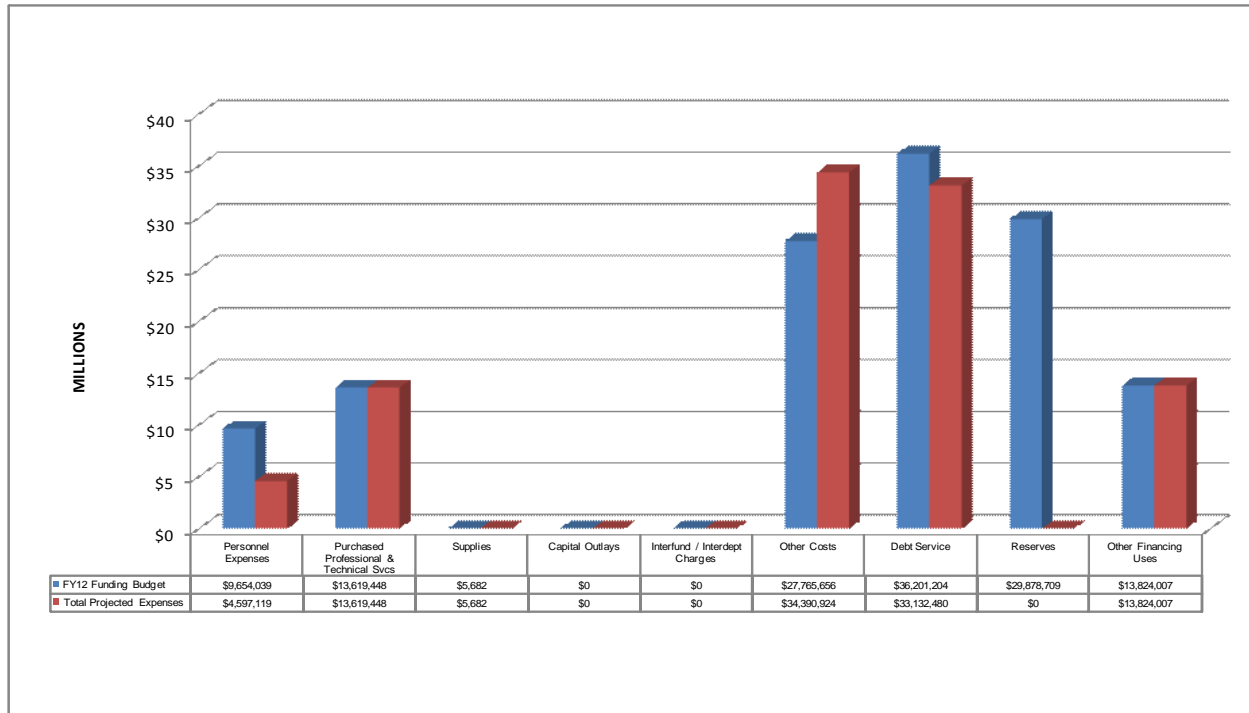
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrances/Actual (Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)			
Personnel Expenses	\$10,634,382	\$5,485,690	\$5,148,692	\$10,634,382	\$0	0%
Purchased Professional & Technical Svcs	\$857,803	\$2,295,475	-\$1,437,672	\$857,803	\$0	0%
Supplies	\$10,427,094	\$6,310,261	\$6,416,833	\$12,727,094	\$2,300,000	22%
Capital Outlays	\$33,784	\$0	\$33,784	\$33,784	\$0	0%
Interfund / Interdept Charges	\$1,892,029	\$873,562	\$1,018,467	\$1,892,029	\$0	0%
Other Costs	\$2,060	\$55	\$2,005	\$2,060	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion/Summary	-\$494,479	\$375,389	-\$375,389	\$0	\$494,479	-100%
Grand Total	\$23,352,673	\$15,340,432	\$10,806,720	\$26,147,152	\$2,794,479	12%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Spending within budget.
Purchased Professional & Technical Services	Spending within budget.
Supplies	Variance due to utilities more than anticipated.
Capital Outlays	Spending within budget.
Interfund/Interdept Charges	Spending within budget.
Other costs	Spending within budget.
Debt Service	N/A
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 Encumbrance/Actual (Jul 2011 - Dec 2011)	Projected Expenses (Jan 2012 - Jun 2012)	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Expenses	\$9,654,039	\$1,591,828	\$3,005,290	\$4,597,119	-\$5,056,920	-52%
Purchased Professional & Technical Svcs	\$13,619,448	\$10,442,696	\$3,176,751	\$13,619,448	\$0	0%
Supplies	\$5,682	\$4,261	\$1,421	\$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	\$19,207,691	\$15,183,234	\$34,390,924	\$6,625,268	24%
Debt Service	\$36,201,204	\$26,264,604	\$6,867,876	\$33,132,480	-\$3,068,724	-8%
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%
Grand Total	\$130,948,745	\$57,511,080	\$42,058,580	\$99,569,660	-\$31,379,086	-24%

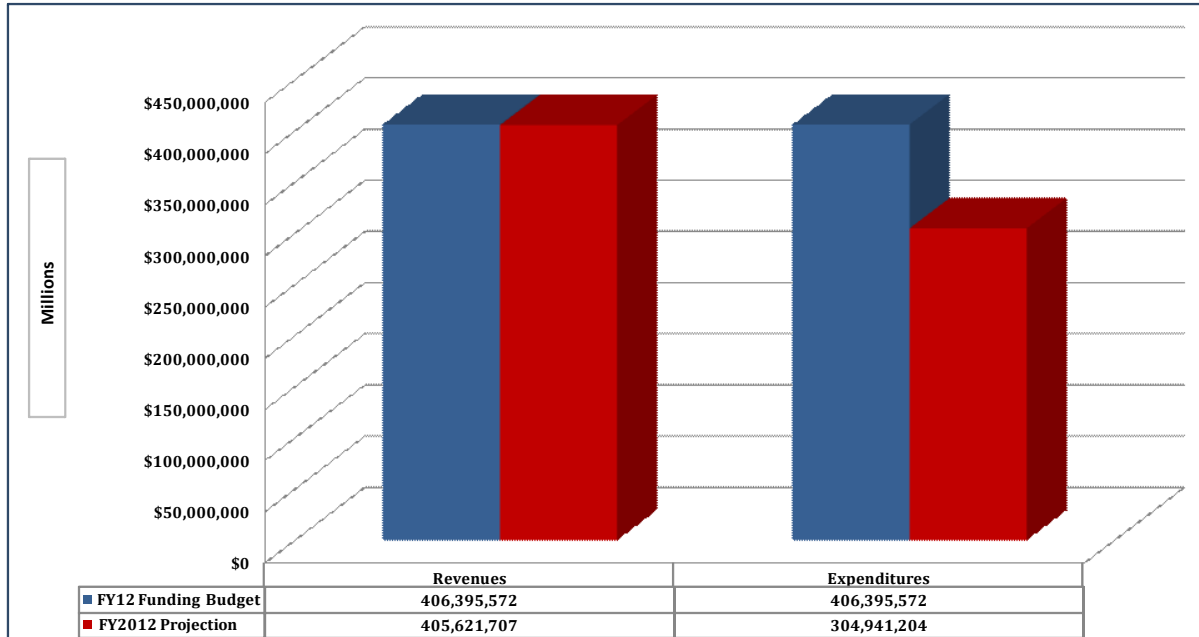
HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Variance due to savings related to unemployment \$2.4MM and workers' comp \$ 2.4MM less than anticipated.
Purchased Professional & Technical Services	This line item includes litigations and Motorola contract.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other costs	Variance due to increase related to health cost for retirees.
Debt Service	Variance due to savings of \$3MM for GMA debt payment; amount will be treated as a balance sheet entry.
Reserves	Variance is due to the restricted reserve of \$29MM. This amount represents 5% of the revenues for FY2012.
Other Financing Uses	This line item represents E911 operating transfer and Underground transfer that will be made by the end of the fiscal year.

ENTERPRISE FUNDS

AVIATION REVENUE FUND

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual Dec-10	YTD Budget Dec-11	YTD Actual Dec-11	FY12 Funding Budget	FY2012 Projection	Variance \$	Variance %
Revenues	202,368,242	199,371,915	198,787,263	406,395,572	405,621,707	(773,865)	0%
Expenditures	165,840,294	161,441,861	148,934,321	406,395,572	304,941,204	101,454,368	25%
Surplus (deficit)	36,527,948	37,930,054	49,852,942	-	100,680,503	100,680,503	N/A

Major Revenue Variances:

DOA Operating Revenue of \$405.6MM is just shy of the anticipated level of \$406.4MM for FY 2012. The primary reasons for the \$773k shortfall are lower than projected revenue in Landing Fees, Cost Recoveries, and Parking as a result of the 2011 bond refinancing cost savings to the airlines, lower than projected MHJIT cost recovery due to the delay in the opening of the new International Terminal, and an approximate \$1.6MM decrease in parking revenue from a decline in the number of transactions. This decrease in revenue is offset by higher than projected revenue in Airside and Landside Operations as a result of increased rental adjustments to various lease agreements.

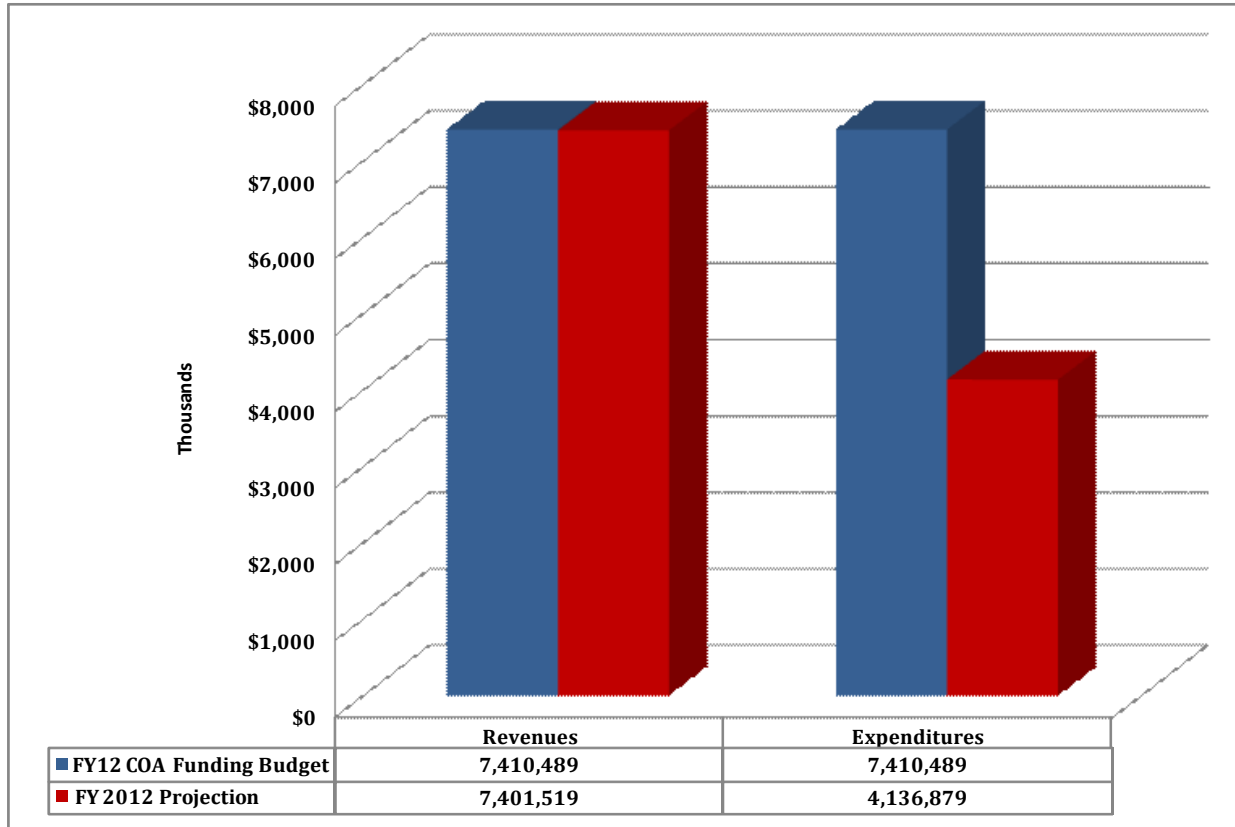
Major Expenditure Variances:

Expenses are forecasted to be under budget at year end by roughly \$101MM. The reserve balance of \$84.9MM is the majority of the under-run which leaves a remaining variance of 16MM. 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 December 2011 for year over year comparison purposes.

BUILDING PERMITS FUND

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual Dec-10	YTD Budget Dec-11	YTD Actual- Dec-11	FY12 COA Funding Budget	FY 2012 Projection	Variance \$	Variance %
Revenues	-	3,705,240	4,028,041	7,410,489	7,401,519	(8,970)	0%
Expenditures	-	3,705,240	1,554,908	7,410,489	4,136,879	(3,273,610)	-44%
Surplus (deficit)	-	-	2,473,133	-	3,264,640	3,264,640	N/A

Major Revenue Variances:

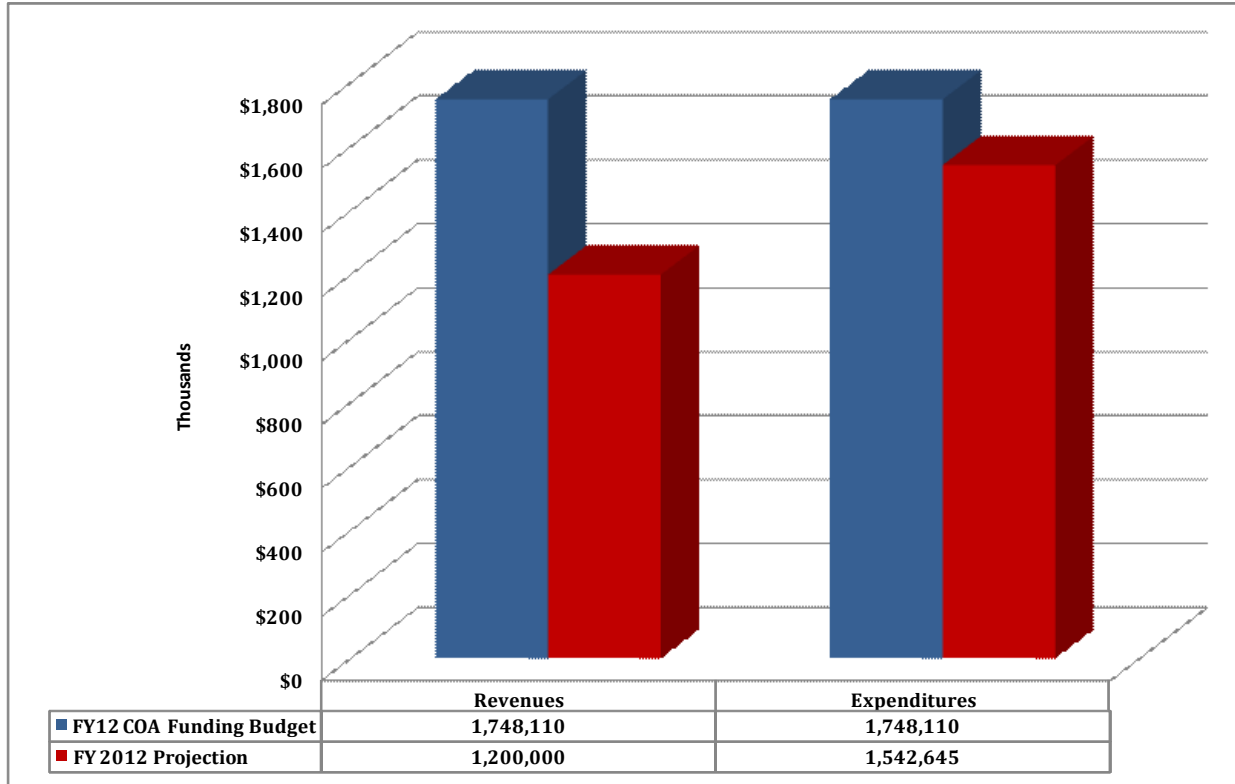
The Building Permits Fund anticipated revenues of \$7.4MM are on target compared to the FY2012 projections.

Major Expenditure Variances:

The expense variance is attributed to the three month establishment of this fund. However, as DPCD/Office of Buildings continue to fill positions; pay out overtime and education incentives, the expenditure variance will reflect an increase in the upcoming months.

CIVIC CENTER FUND

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual Dec-10	YTD Budget Dec-11	YTD Actual- Dec-11	FY12 COA Funding Budget	FY 2012 Projection	Variance \$	Variance %
Revenues	512,316	874,056	505,406	1,748,110	1,200,000	(548,110)	-31%
Expenditures	956,875	874,056	893,847	1,748,110	1,542,645	(205,465)	-12%
Surplus (deficit)	(444,559)	-	(388,441)	-	(342,645)	(342,645)	N/A

Major Revenue Variances:

Revenue projections have decreased due to the Exhibit Hall being closed an additional two months more than planned for the HVAC implementation. Also the theatre was closed for 5 weeks for an asbestos abatement. The revenue projections are based on events scheduled through the end of the fiscal year and may increase as additional events are contracted.

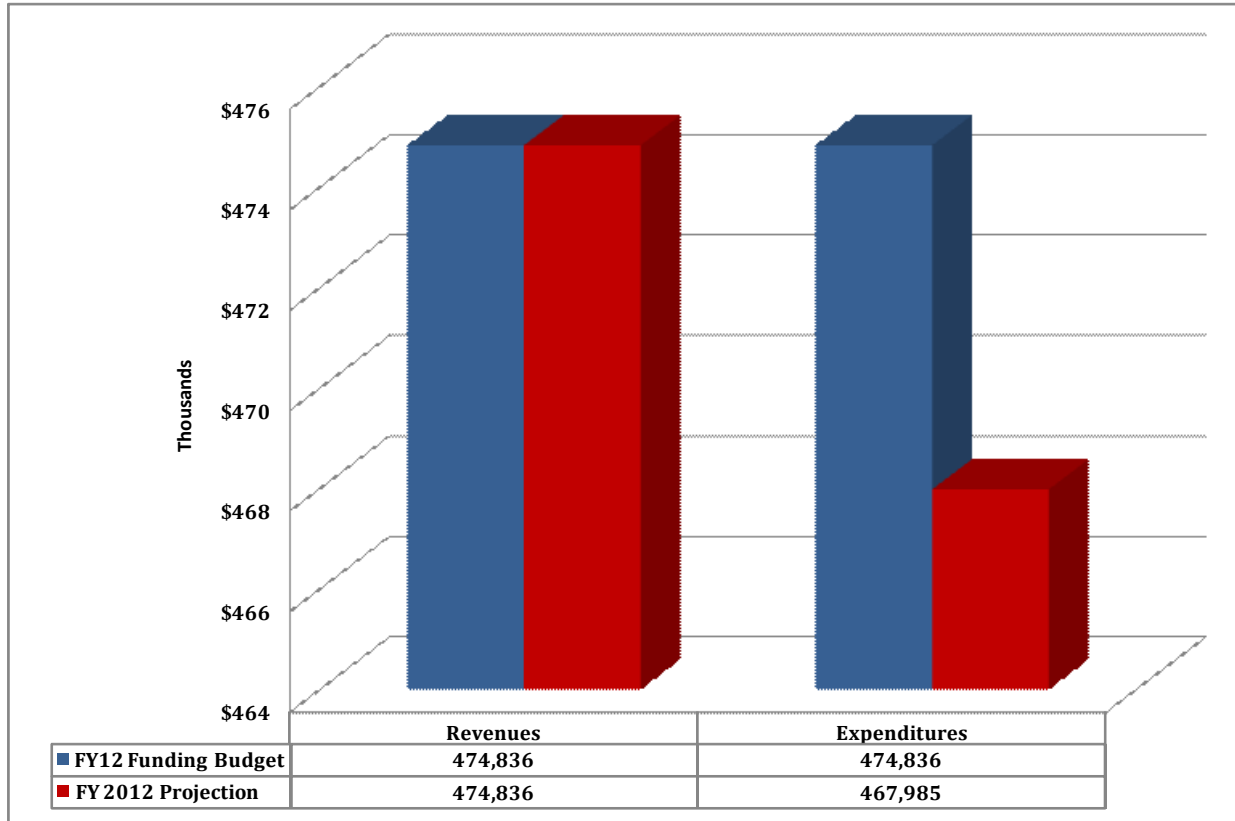
Major Expenditure Variances:

Expenditure projections have decreased due to overall conservative spending efforts.

Note: Encumbrances are excluded from the YTD December 2011 for year over year comparison purposes.

PARKS FACILITIES FUND (CYCLORAMA)

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual Dec-10	YTD Budget Dec-11	YTD Actual- Dec-11	FY12 Funding Budget	FY 2012 Projection	Variance \$	Variance %
Revenues	216,899	237,418	248,592	474,836	474,836	-	0%
Expenditures	199,870	237,418	204,808	474,836	467,985	(6,851)	-1%
Surplus (deficit)	17,029	-	43,784	-	6,851	6,851	N/A

Major Revenue Variances:

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

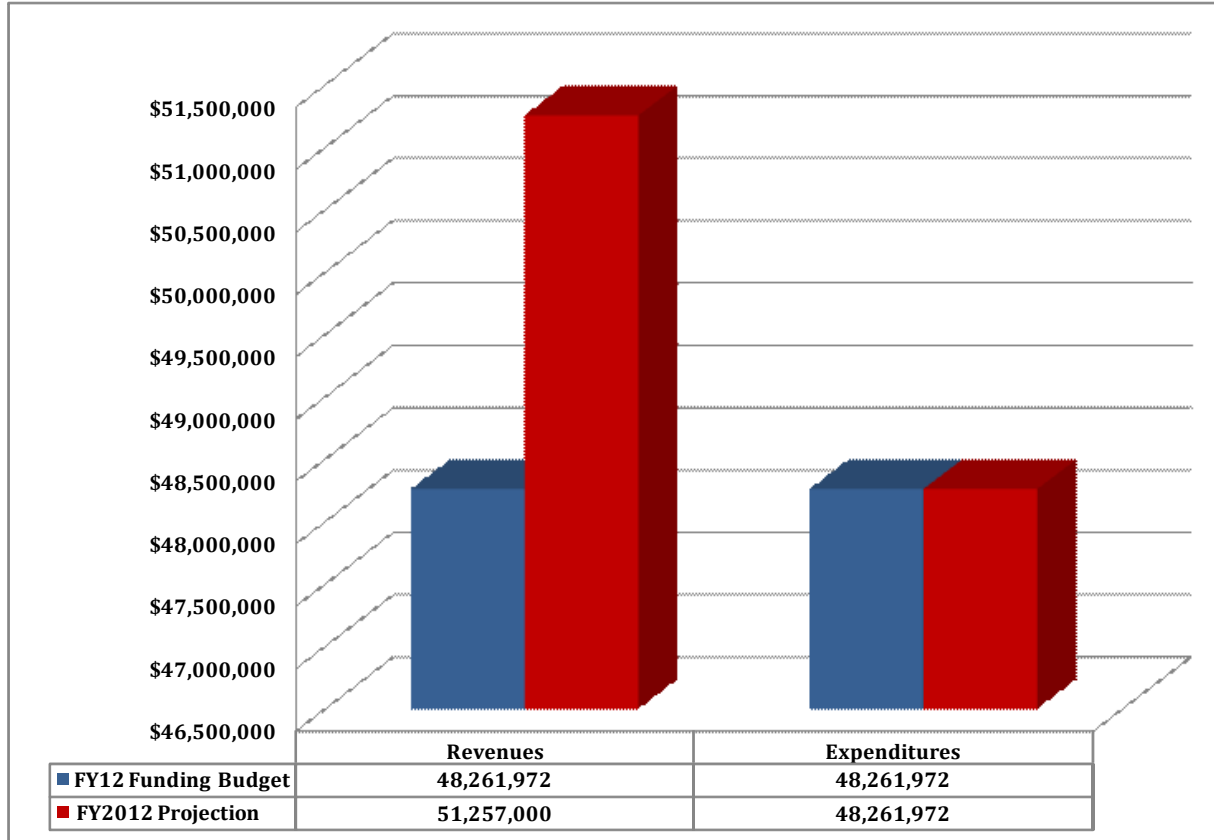
Major Expenditure Variances:

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

Note: Encumbrances are excluded from the YTD December 2011 for year over year comparison purposes.

SOLID WASTE FUND

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual Dec-2010	YTD Budget Dec-2011	YTD Actual Dec-2011	FY12 Funding Budget	FY2012 Projection	Variance \$	Variance %
Revenues	27,841,445	20,109,156	27,544,426	48,261,972	51,257,000	2,995,028	6%
Expenditures	22,241,206	20,109,156	29,512,557	48,261,972	48,261,972	-	0%
Surplus (deficit)	5,600,239	-	(1,968,131)	-	2,995,028	2,995,028	

Major Revenue Variances:

Solid Waste Services anticipates receiving a higher collection rate for FY2012. Revenues are projected to exceed the budgeted anticipations by \$2.9MM.

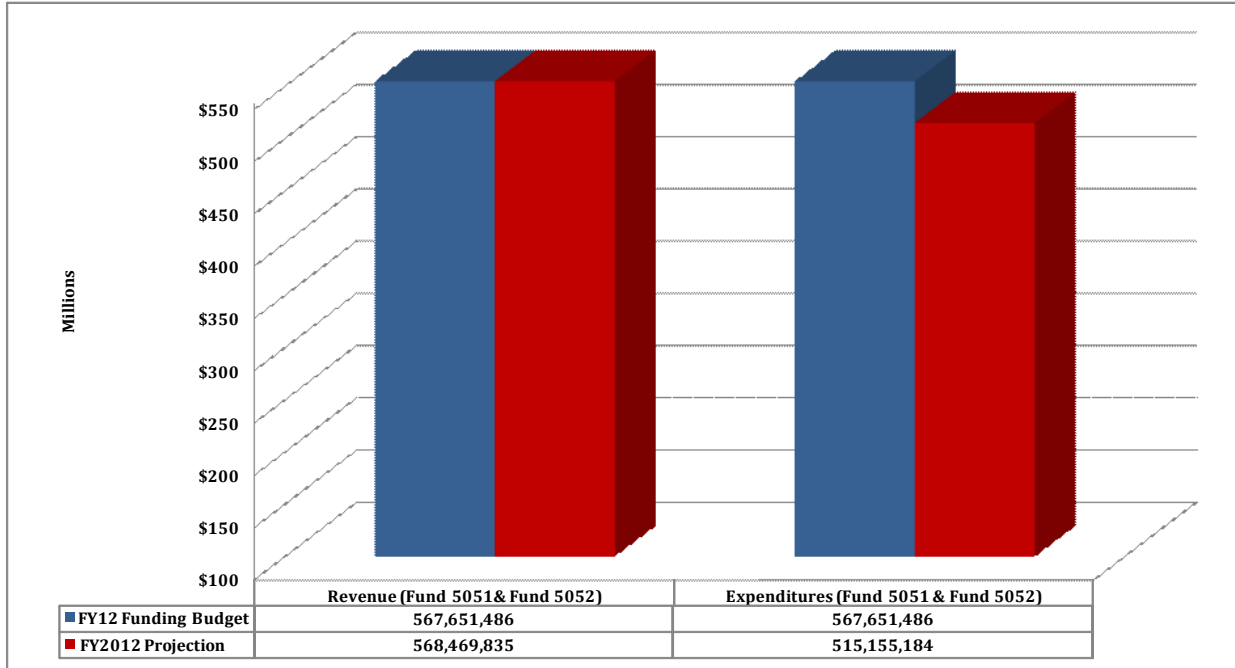
Major Expenditure Variances:

Solid Waste Services has no anticipated expense variances.

Note: Encumbrances are excluded from the YTD December 2011 for year over year comparison purposes.

DEPARTMENT OF WATERSHED

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual Dec-10	YTD Budget Dec-11	YTD Actual Dec-11	FY12 Funding Budget	FY2012 Projection	Variance \$	Variance %
Revenue (Fund 5051 & Fund 5052)	260,123,737	256,746,859	289,097,496	567,651,486	568,469,835	818,349	0%
Expenditures (Fund 5051 & Fund 5052)	220,706,879	256,746,859	228,487,815	567,651,486	515,155,184	(52,496,302)	-9%
Surplus (deficit)	39,416,858	-	60,609,681	-	53,314,651	53,314,651	

Major Revenue Variances:

Department anticipates revenue will be on par with anticipations; \$64MM in MOST revenue is anticipated for fund 5051 and \$48.9MM was anticipated for Fund 5052.

Major Expenditure Variances:

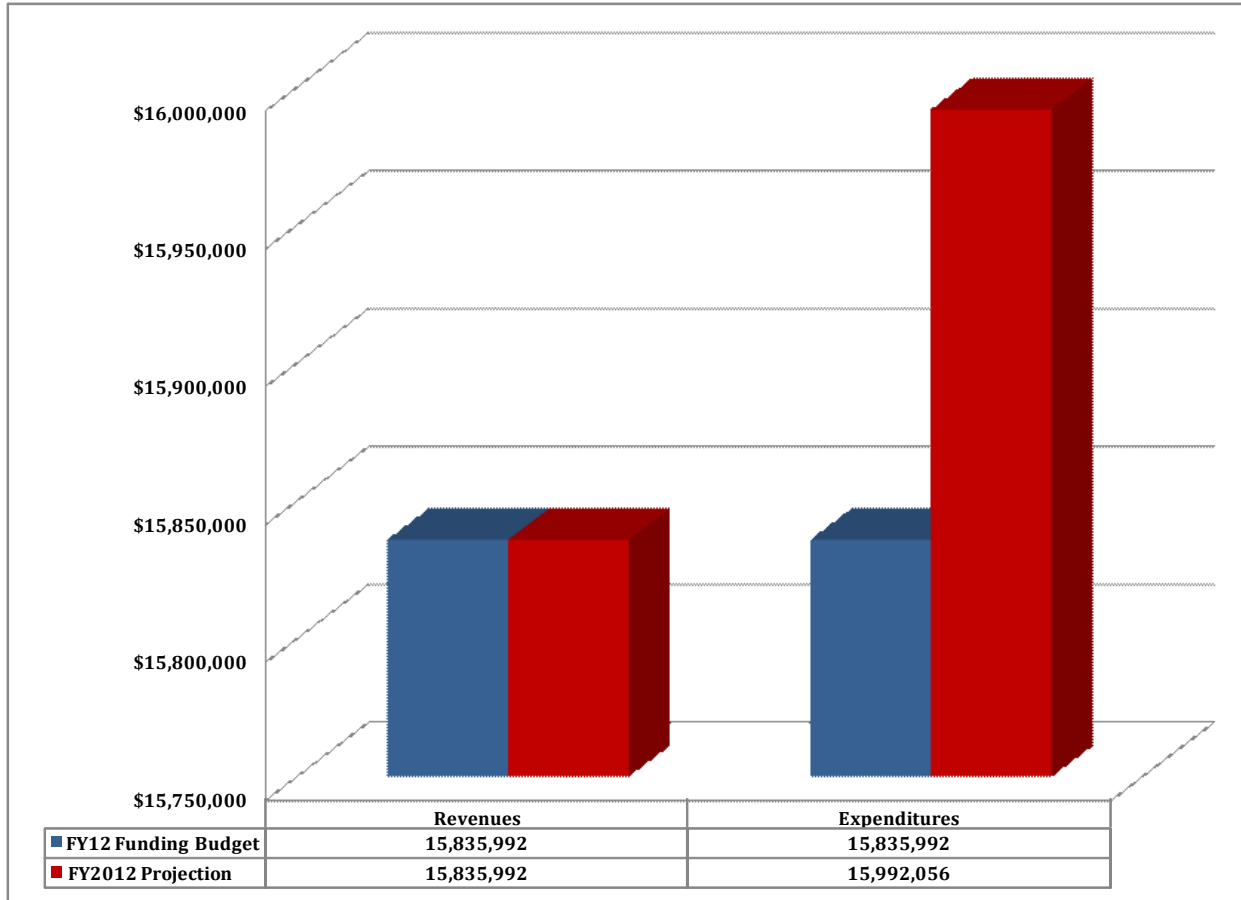
DWM will spend 95% of its Approved Operations and Maintenance Budget.

Note: Encumbrances are excluded from the YTD December 2011 for year over year comparison purposes.

OTHER FUNDS

E911

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual Dec-2010	YTD Budget Dec-11	YTD Actual Dec-11	FY12 Funding Budget	FY2012 Projection	Variance \$	Variance %
Revenues	8,044,136	7,917,996	4,788,670	15,835,992	15,835,992	-	0%
Expenditures	8,262,688	7,705,908	8,879,202	15,835,992	15,992,056	156,064	1%
Surplus (deficit)	(218,552)	212,089	(4,090,532)	-	(156,064)	(156,064)	N/A

Major Revenue Variances:

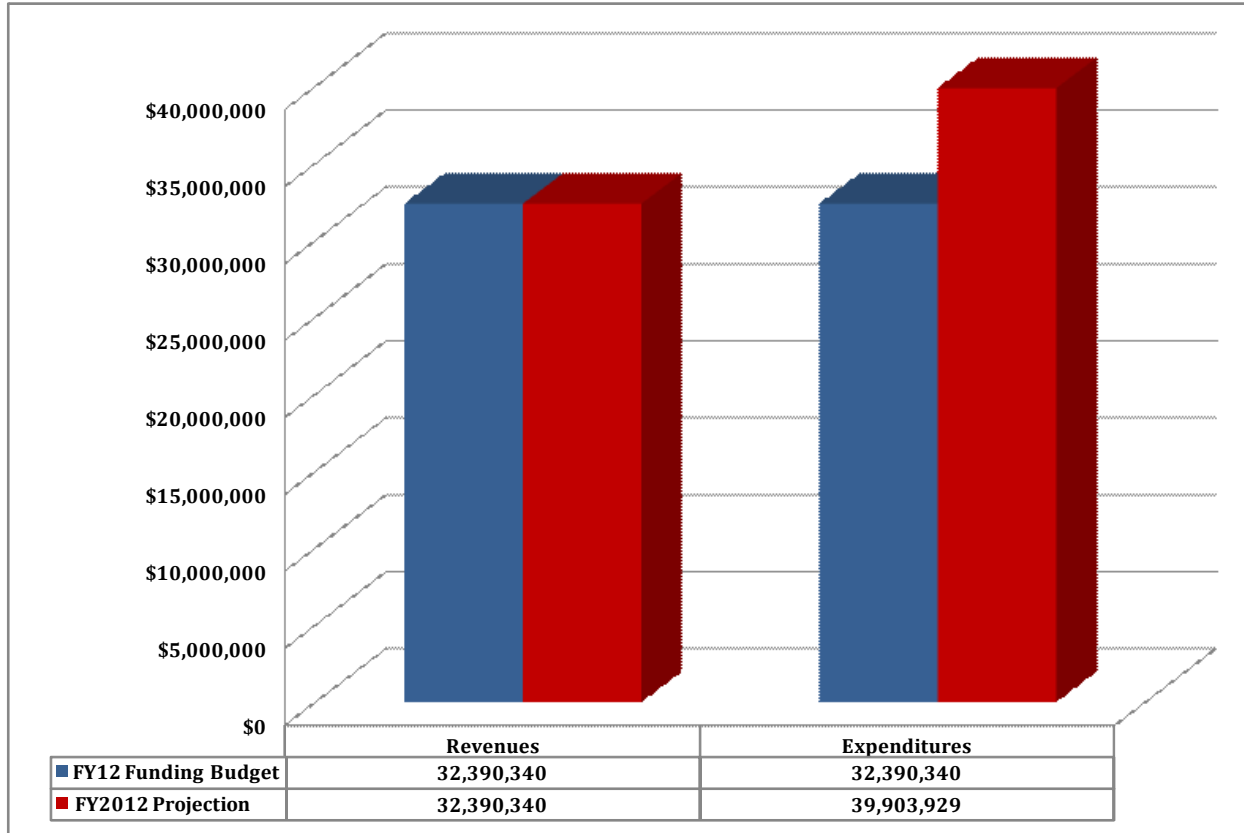
E911 is currently being subsidized by the General Fund. The operating transfer of \$4.6MM will be posted by the end of the fiscal year.

Major Expenditure Variances:

Variance is due to 14 vacant positions offset by additional payout for overtime and retirees.

FLEET MANAGEMENT

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual Dec-2010	YTD Budget Dec-2011	YTD Actual Dec 2011	FY12 Funding Budget	FY2012 Projection	Variance \$	Variance %
Revenues	12,289,998	13,495,973	15,008,423	32,390,340	32,390,340	-	0%
Expenditures	14,999,792	13,495,973	20,606,231	32,390,340	39,903,929	7,513,589	23%
Surplus (deficit)	(2,709,794)	-	(5,597,808)	-	(7,513,589)	(7,513,589)	N/A

Major Revenue Variances:

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

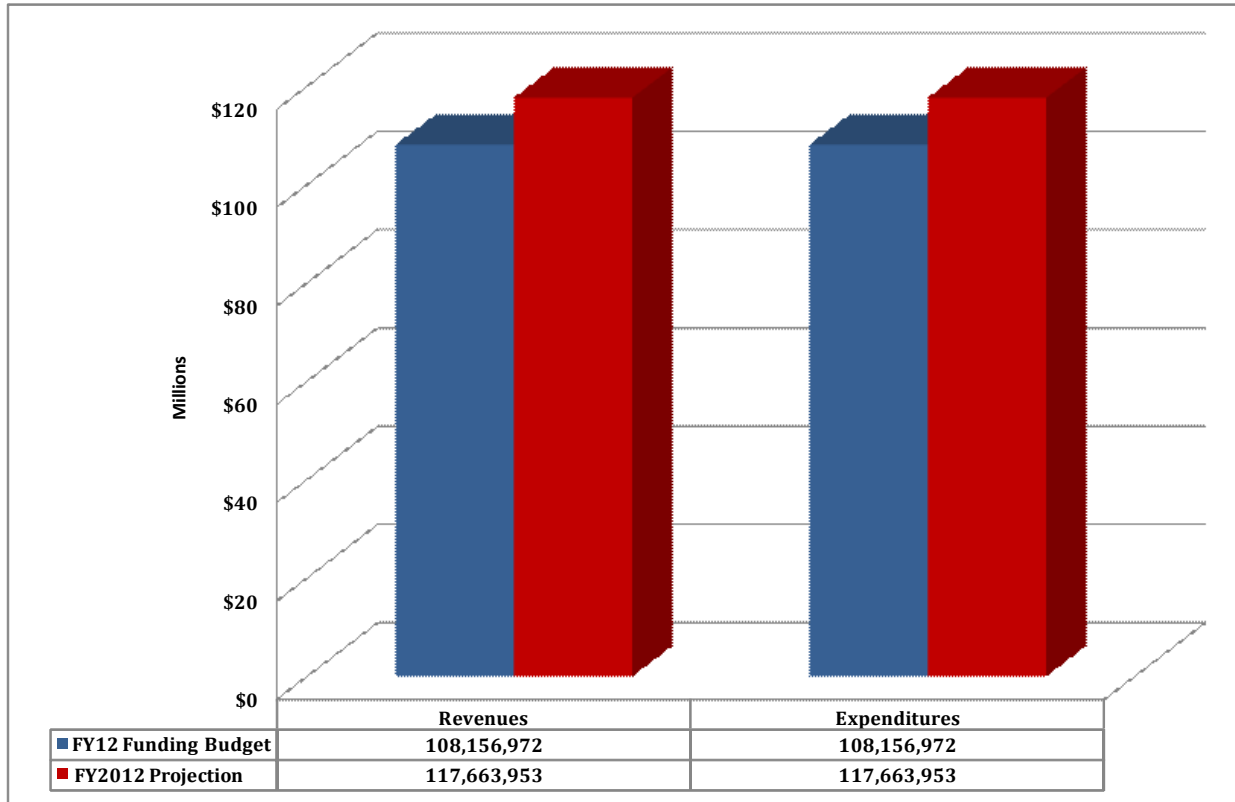
Major Expenditure Variances:

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 \$6MM. This will be combined with a projected deficit in Purchased professional and Technical Svcs of \$1.5MM due to the outsourcing of various unforeseen needed repairs.

Note: Encumbrances are excluded from the YTD December 2011 for year over year comparison purposes.

GROUP INSURANCE

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual Dec 10	YTD Budget Dec-11	YTD Actual Dec-11	FY12 Funding Budget	FY2012 Projection	Variance \$	Variance %
Revenues	58,153,954	54,078,484	63,741,811	108,156,972	117,663,953	9,506,981	9%
Expenditures	55,688,771	54,078,484	59,201,458	108,156,972	117,663,953	9,506,981	9%
Surplus (deficit)	2,465,183	-	4,540,353	-	-	-	N/A

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

Fund Balance at June 30, 2009		7,393
Fund Balance at June 30, 2010		
Surplus from Operations	65,040	
Less: Portion of Surplus to be transferred to the Capital Funds (25%)	0	
Net Fund Balance for FY10		65,040
General Fund Balance at June 30, 2010		72,433
Fund Balance Change during FY11		
Surplus from Operations	50,977	
Less: Portion of Surplus transferred to the Capital Finance Fund (25%) for FY10 and FY11	(29,060)	
Net Fund Balance for FY11		21,917
General Fund Balance at June 30, 2011		94,350
Unaudited Fund Balance Change during FY12		
FY 2012 Revenues Approved by City Council	545,265	
less: Prior Year Fund Balance	(6,912)	
Net projected Revenues as of 6/30/2012		538,353
FY 2012 Expenses Approved by City Council	545,265	
less: GF department projection variance	(38,338)	
Net projected Expenses as of 6/30/2012		506,927
Net Estimated FY12 Surplus from Operations		31,426
Less: Portion of Surplus transferred to the Capital Finance Fund (25%)		(7,857)
Projected General Fund Balance at June 30, 2012		117,919

APPENDICES

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

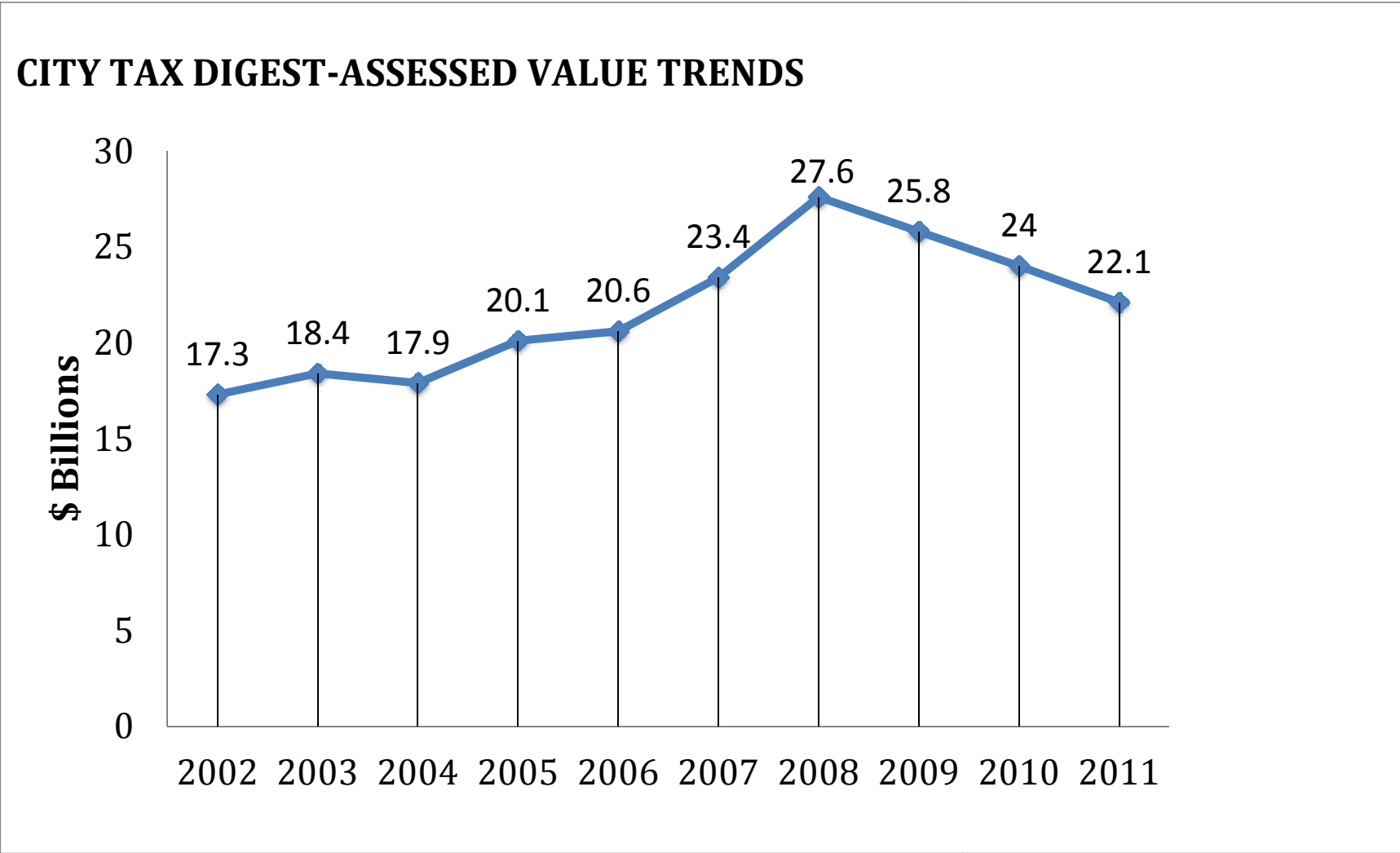
COA-DEPARTMENT OF FINANCE-OFFICE OF REVENUE
 FY 2012 GENERAL FUND BUDGET VS ACTUAL
 FOR MONTH ENDED DECEMBER 31, 2011

GENERAL FUND									
Revenue Category	2012 Anticipation	DEC 5 Year AVG %	DEC Budget Based on Anticipation	DEC Actual	Total Variance	Perf. Variance	Timing Variance	% Perf. Variance	Risk Assessment
Current Year Property Taxes	176,478,244	86.6%	152,766,514	169,751,428	16,984,914	(3,478,244)	20,463,159	-2.3%	Moderate-Collections Sept/Oct.
Local Option Sales Tax	100,580,000	49.5%	49,750,124	47,484,875	(2,265,249)	(2,265,249)		-4.6%	Moderate-Unemployment Rate levels
Hotel/Motel Tax (1)	11,935,000	46.2%	5,515,157	5,782,512	267,355	267,355		4.8%	Low-Sustained levels in Business Travel
Public Utility Franchise	63,400,000	16.7%	10,614,475	16,694,591	6,080,116	6,080,116		57.3%	Low-Public Utilities and DWM (\$16.5M)
Indirect Cost Recovery	31,724,319	50.0%	15,855,814	15,624,593	(231,221)	(231,221)		-1.5%	Low-Stable city FTE levels
General Business License	38,825,950	18.1%	7,011,927	3,315,291	(3,696,636)	(3,696,636)	(3,696,636)	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%	Low-Payment due in October
Other Licenses/Permits	17,508,524	44.2%	7,732,830	7,790,500	57,669	57,669		0.7%	Moderate- Construction sector (DPCD Permits excluded)
Building Permits	1,558,376	53.0%	826,120	0	(826,120)	(826,120)		-100.0%	DPCD Building Permits excluded
Alcohol	15,676,558	50.1%	7,850,738	6,595,834	(1,254,904)	(1,254,904)		-16.0%	Low
Fines/Forfeitures	19,200,000	42.3%	8,127,723	10,621,599	2,493,876	2,493,876		30.7%	Low-Ticketing Activity key component
Intangible Recording Taxes	3,373,766	53.9%	1,817,238	1,354,343	(462,894)	(462,894)		-25.5%	Low-Healthy Mortgage rate environment
Land and Building Rentals	8,618,587	53.1%	4,580,575	3,382,331	(1,198,244)	(1,198,244)		-26.2%	Low
Real Estate Transfer Taxes	1,200,000	62.7%	752,553	418,191	(334,362)	(334,362)		-44.4%	Low-Predicated on Stable RE Market
Prior Year Property Taxes (incl penalties and interest)	1,000,000	50.0%	500,000	1,801,858	1,301,858	1,301,858		260.4%	Moderate
Public Utility CY	6,500,000	0.0%	0	5,536,418	5,536,418	5,536,418	5,536,418	0.0%	Low-Due in December
Public Utility PY	0	0.0%	0	6,004	6,004	6,004	6,004	0.0%	
Penalties & Interest on Hotel and Alcohol	0	50.0%	0	1,147	1,147	1,147		0.0%	
Interest on Alcohol & Hotel taxes and other taxes	0	50.0%	0	135	135	135		0.0%	
Motor Vehicle	7,850,000	50.0%	3,925,000	4,482,256	557,256	557,256		14.2%	Low-Monthly Payments 'Car Tag'
Other Charges for Services	4,512,574	50.0%	2,256,287	2,257,125	838	838		0.0%	
Non Recurring Revenue	0	50.0%	0	211,720	211,720	211,720		0.0%	
Recoveries	1,671,675	42.5%	710,805	351,451	(359,354)	(359,354)		-50.6%	
Other Miscellaneous Revenue	164,707	50.0%	82,354	379,518	297,164	297,164		360.8%	
Interest Earnings	2,000,000	50.0%	1,000,000	241,740	(758,260)	(758,260)		-75.8%	
Operating Transfers	800,000	0.0%	0	0	0	0		0.0%	Car rental transfer
Other Financing Sources	200,000	0.0%	0	334,237	334,237	334,237		0.0%	Exceeds target due to the sale of City Hall East.
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	56.7%	305,251,234	337,852,717	32,601,483	10,292,539	22,308,944	3.4%	
Fund Balance	6,912,034			6,912,034					
Total General Fund Revenues and Fund Balance	545,265,313			344,764,751					

"2012 Anticipation" per the Department of Finance-Office of Revenue.
 "DEC Budget Based on Anticipation" amount is 2012 Anticipation multiplied by the DEC 5 Year Average %.
 "DEC Actual" is the actual receipts received for DEC 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 28.56% which is the amount retained by the General Fund.

APPENDIX C – SECOND QUARTER TAX UPDATE



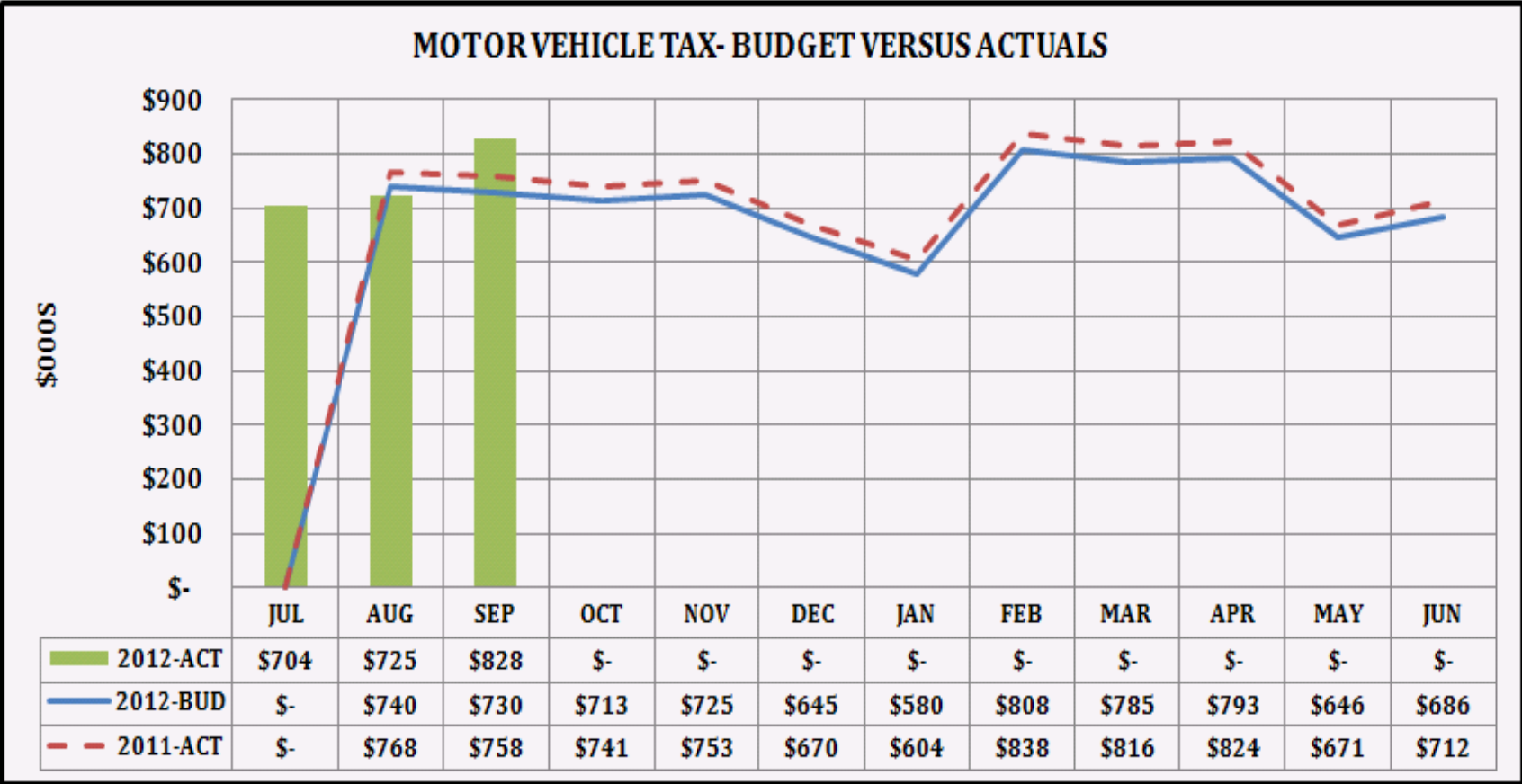
MILLAGE RATE, ASSESSED VALUE, AND COLLECTION RATE TRENDS

	Mill Rate	Assessed Value	Collection Rate	Property Tax Revenue
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)

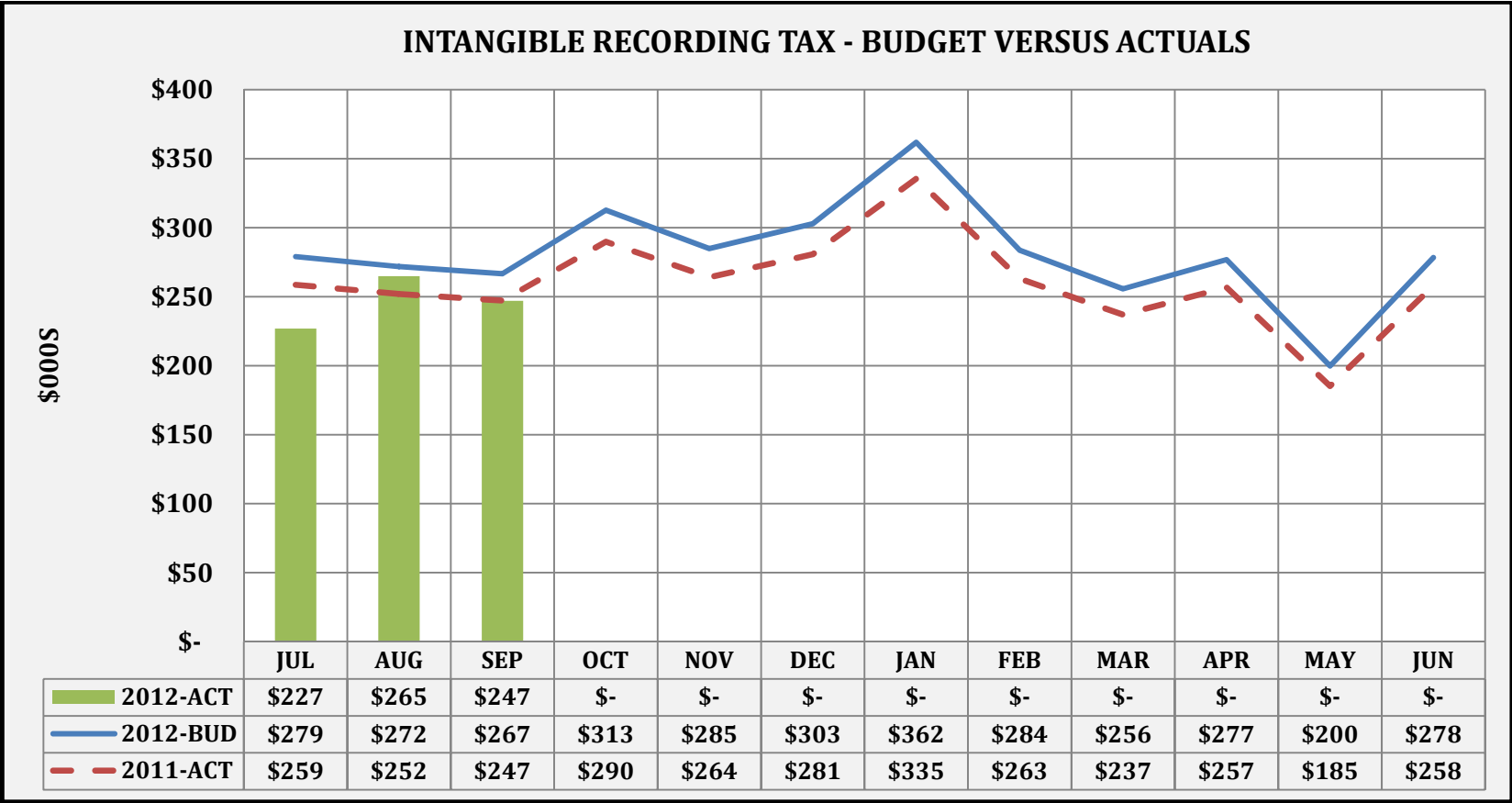
THE DECLINING DOLLAR VALUE OF ONE MILL

	Mill Rate	Property Tax Revenue	Dollar Value of One Mill
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

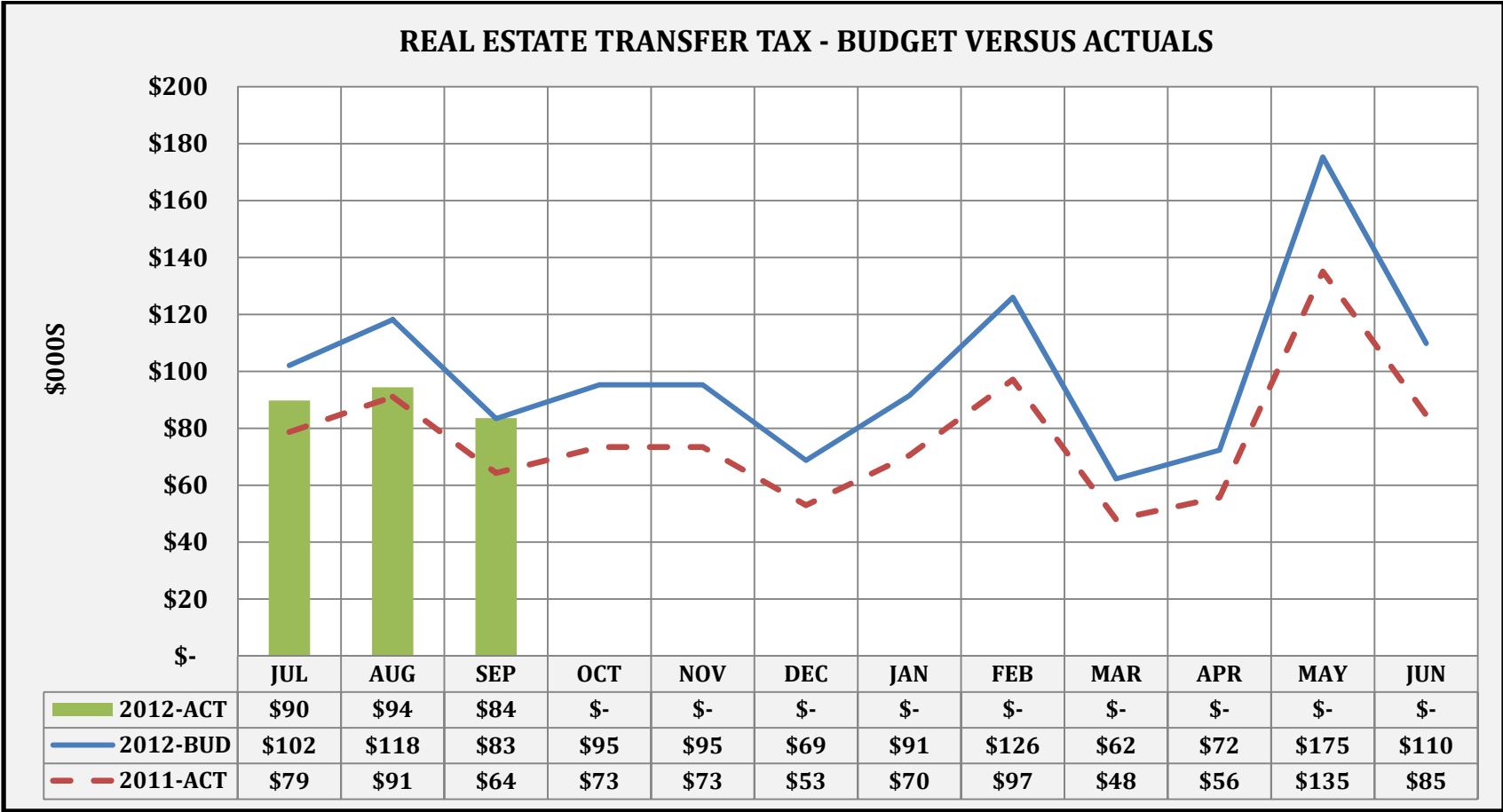
MOTOR VEHICLE TAX



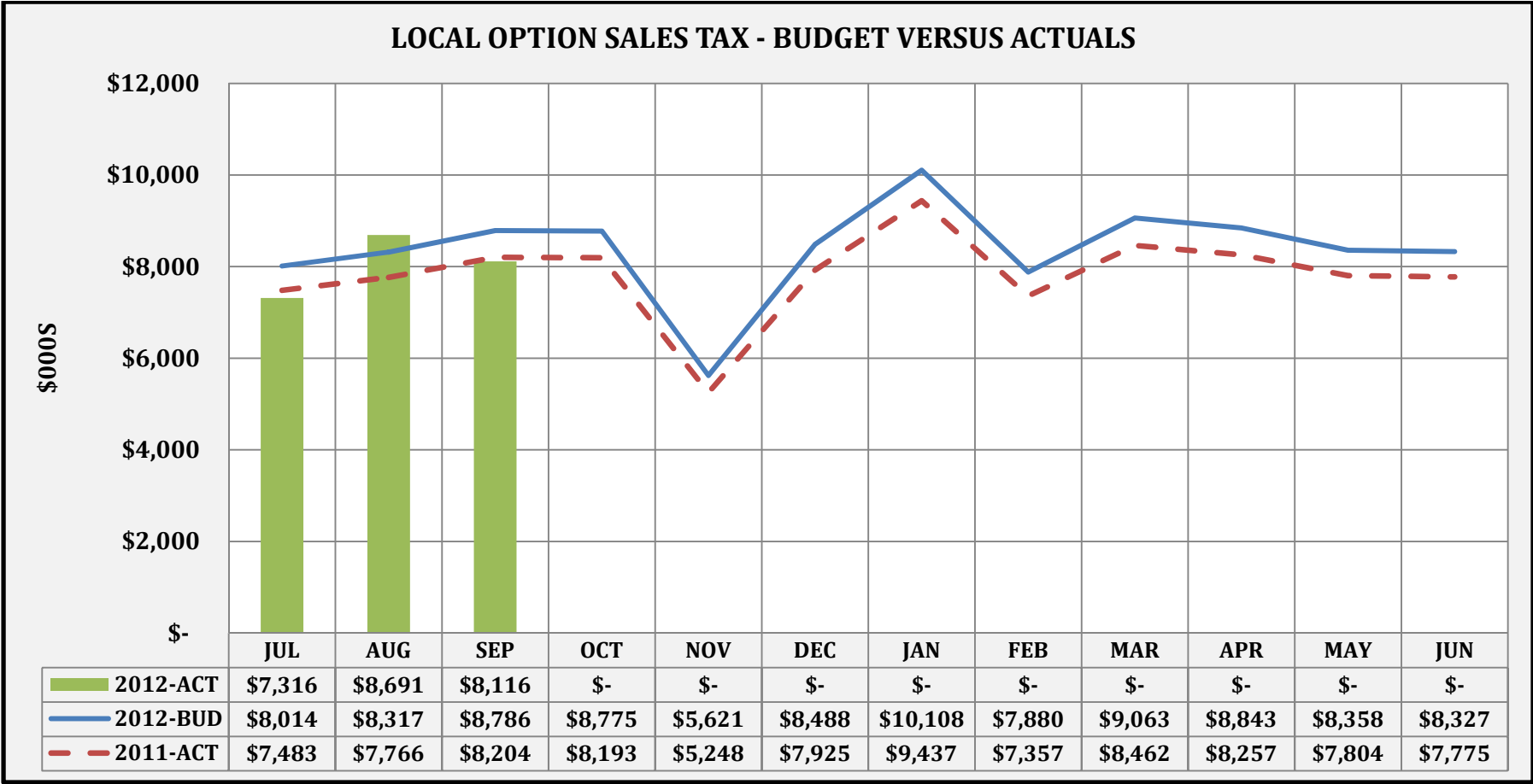
INTANGIBLE RECORDING TAX



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.

OBFP Staff	Title	Department	Phone Number
Carol King	Budget Chief		404.865.8665
Youlanda Carr	Budget Director		404.330.6949
Vacant	Budget Director		
Corey Huguley	Budget Analyst	Fire Judicial <ul style="list-style-type: none"> • Municipal Courts • Public Defender • Solicitor 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
REVENUES - AMENDMENTS	\$ 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
EXPENDITURES - RESTORATIONS AND AMENDMENTS	\$ 545,986,525	\$ 545,986,525	\$ 550,620,395	\$ 4,633,870	
RESTORE REDUCTION IN FORCE POSITIONS	\$ 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
RESTORE 3% SALARY REDUCTION > \$80K (Remaining restoration included in other personnel amendment line item)	\$ 576,947	\$ 576,947	\$ 691,636	\$ 114,689	Original number was based on estimate
PARTIAL RESTORATION OF 1.5% REDUCTIONS IN DEPARTMENTAL	\$ 2,373,002	\$ 2,373,002	\$ 1,147,954	\$ (1,225,048)	Amount restored was less based on amendment
ADJUSTMENTS OF POSITIONS IN PERSONNEL PAPER	\$ 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
RESTORE SERVICE LEVEL IMPACT REDUCTIONS	\$ 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
ADDITIONS OF OPERATING FUNDS NEEDED	\$ 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		-		
BOARDS AND JUDICIAL AGENCIES	\$ 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		
OTHER AMENDMENTS	\$ -	\$ 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		
Total Amendments funded by Pension Savings	\$ 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
Total Amendments including Unallocated Amount		15,044,149	15,044,149		
Total Pension Savings		15,044,149	15,044,149		

APPENDIX F – 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.