

**CITY OF ATLANTA
FINANCIAL STATUS REPORT
FOR THE QUARTER ENDING SEPTEMBER 30, 2011**



DEPARTMENT OF FINANCE

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EXECUTIVE SUMMARY

The Financial Status Report (FSR) for the quarter ending September 30, 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 September 30, 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**

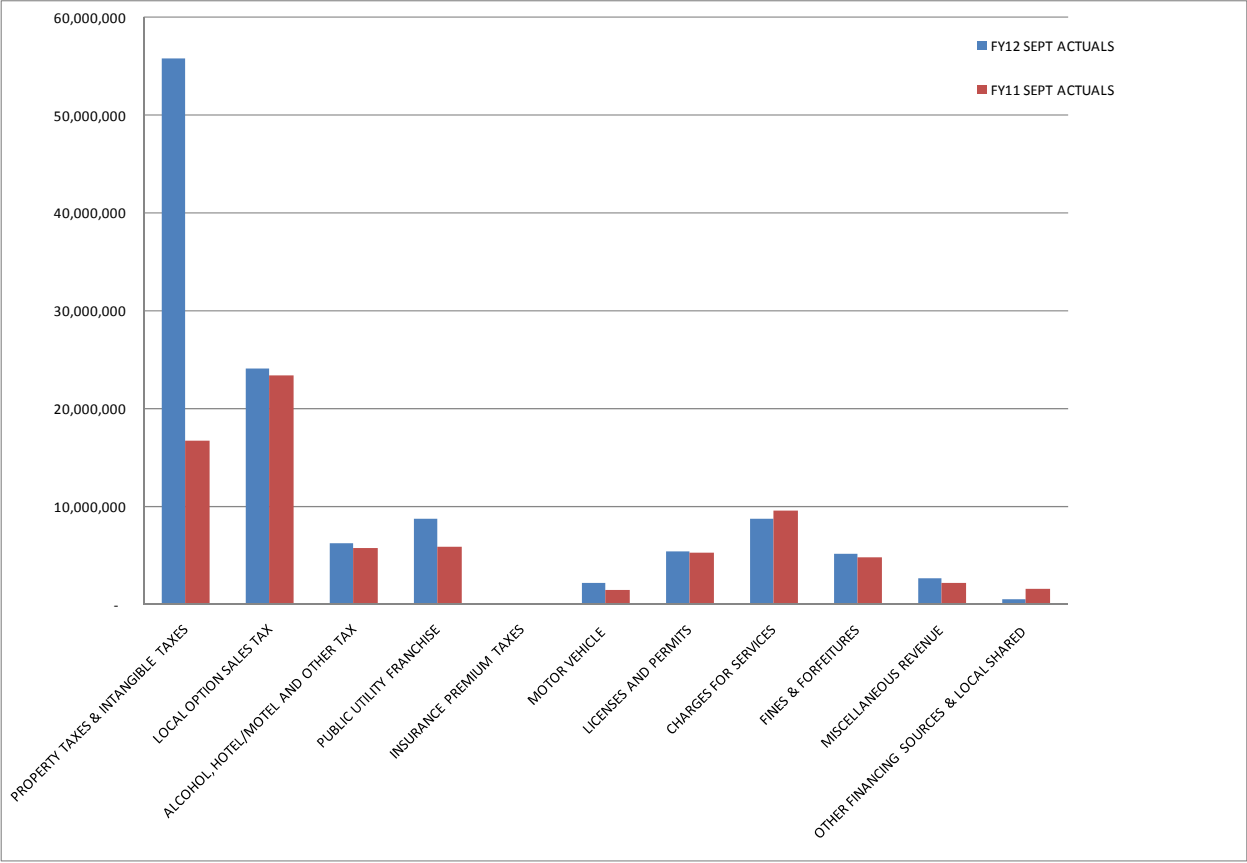
This section will be updated quarterly as each Department report on its projected expenditures.

- **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 \$543.7MM, 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 22.03% of total anticipations compared to 13.97% 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 Sep-10	Actual-Sept-11	YTD Anticipation %	FY2011 Anticipations	Actual Sept-10	YTD Anticipation %
PROPERTY TAXES & INTANGIBLE TAXES	\$ 188,552,010	\$ 188,552,010	\$ 27,153,524	\$ 55,808,862	29.60%	200,927,855	\$ 16,686,962	8.30%
LOCAL OPTION SALES TAX	100,580,000	100,580,000	25,213,995	24,122,969	23.98%	100,580,000	23,452,579	23.32%
ALCOHOL, HOTEL/MOTEL AND OTHER TAX	27,611,558	27,611,558	7,044,806	6,230,942	22.57%	27,412,434	5,733,482	20.92%
PUBLIC UTILITY FRANCHISE	63,400,000	63,400,000	5,197,516	8,766,936	13.83%	49,132,391	5,931,407	12.07%
INSURANCE PREMIUM TAXES	23,575,000	23,575,000	-	-	0.00%	23,000,000	-	0.00%
MOTOR VEHICLE	7,850,000	7,850,000	1,961,715	2,256,914	28.75%	6,000,000	1,525,648	25.43%
LICENSES AND PERMITS	64,192,850	64,192,850	7,842,629	5,436,554	8.47%	66,796,898	5,257,777	7.87%
CHARGES FOR SERVICES	35,291,973	35,291,973	8,819,464	8,769,159	24.85%	39,592,287	9,611,365	24.28%
FINES & FORFEITURES	19,200,000	19,200,000	3,656,818	5,188,971	27.03%	20,000,000	4,803,048	24.02%
MISCELLANEOUS REVENUE	17,367,003	10,454,969	2,850,679	2,633,270	25.19%	10,581,514	2,207,086	20.86%
OTHER FINANCING SOURCES & LOCAL SHARED	3,000,000	3,000,000	499,800	585,207	19.51%	5,581,584	1,568,133	28.09%
Grand Total Revenues	\$ 550,620,394	\$ 543,708,360	\$ 90,240,946	\$ 119,799,783	22.03%	\$ 549,604,963	\$ 76,777,486	13.97%

The **general fund expenditures** are projected to be 4% 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)
- Civic Center Fund (pg. 32)
- Parks Facilities Fund – Cyclorama (pg. 33)
- Solid Waste Fund (pg. 34)
- Watershed Fund (pg. 35)

As of September 30, 2011, the **Aviation Revenue fund** collected \$95MM, which slightly above the year-to-date budget of \$99MM. The difference is due to the delay in collections for the non airline cost recovery program (CONRAC). In addition, revenue collections anticipated from the new Common Use Facility Program are behind due to the project starting late. The expenditures were 24% under budget. The reserve balance totals \$87,097,196, and legislation has been submitted to utilize \$1,645,128 for the purposes of a contract amendment for the APM Train agreement with Bombardier. However, the contract will not be executed until the 2nd quarter. This will reduce the reserve balance to \$85,452,068

The Civic Center fund revenues are expected to be below anticipations for the year by \$238,861 due to a decrease in scheduled events. Additionally, expenditures are expected to exceed the annual budget by \$379,202, which is primarily due to overtime, utilities, and other overhead charges.

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 meet 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 zero gains or losses for FY2012.

The **Department of Watershed Management** is projecting to meet anticipations and includes the MOST revenue. The overall expenditure surplus of \$49.2MM is due to fund reserves

OTHER FUNDS

The **911 Communications Center (page 37)** 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:

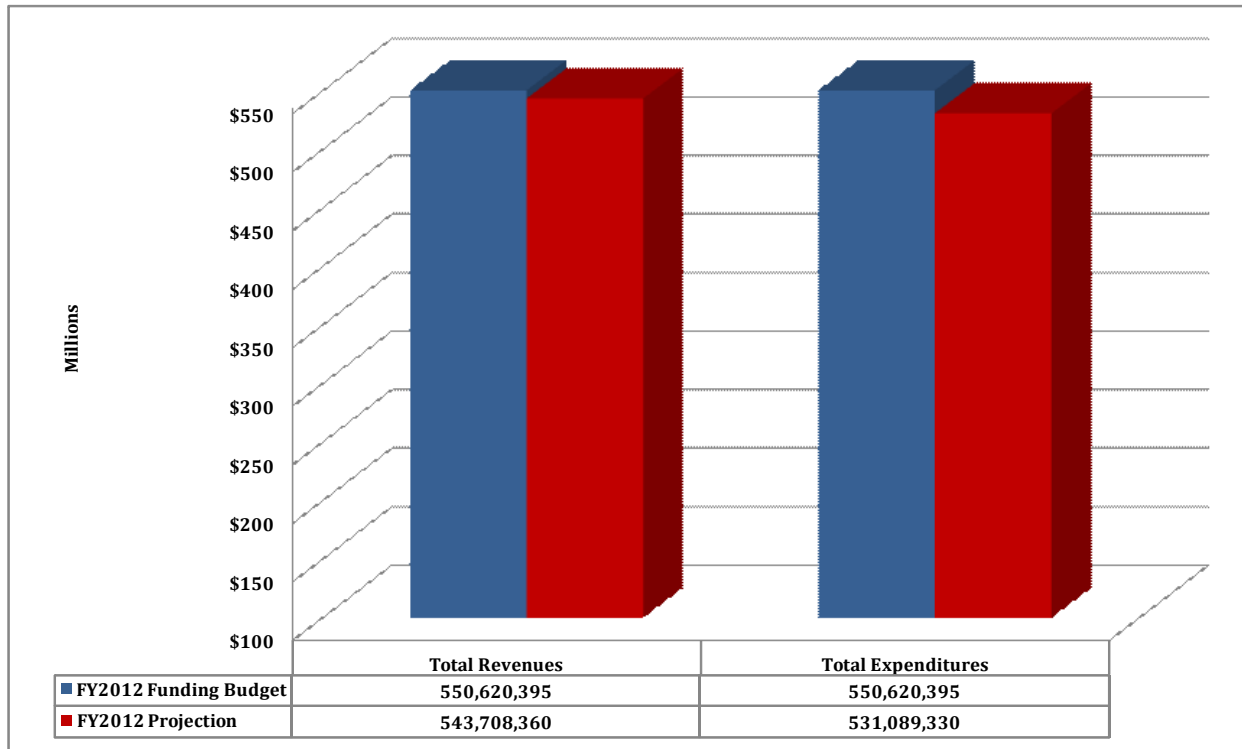
- **Fleet Management (page 38)** department provides fuel and maintenance services to City departments. Revenues are expected to be above anticipations due to the increase in billing for repairs, which is attributed to fleet that is significantly past life cycle. Expenditures are expected to be over budget and are attributable to rising fuel costs and outsourcing unforeseen repairs.
- The **Group Insurance Fund (page 39)** 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 41** and will be updated each quarter as projections are completed. As of September 30, 2011, the projected FY2012 fund balance is \$102.8MM, which is a \$9.4MM increase from FY2011 projected ending balance of \$93.4MM.

GENERAL FUND SUMMARIES

GENERAL FUND

BUDGET VARIANCE ANALYSIS AND FIRST QUARTER PROJECTION



Category	YTD Actual Sep-10	YTD Budget Sep-11	YTD Actual Sep-11	FY2012 Funding Budget	FY2012 Projection	Variance \$	Variance %
Total Revenues	76,777,486	90,240,946	119,799,784	550,620,395	543,708,360	(6,912,035)	-1%
Total Expenditures	117,485,341	137,655,100	128,091,570	550,620,395	531,089,330	(19,531,065)	-4%
Surplus (deficit)	(40,707,855)	(47,414,154)	(8,291,786)	-	12,619,030	12,619,030	N/A

Expenditure Detail:	YTD Actual Sep-10	YTD Budget Sep-11	YTD Actual Sep-11	FY2012 Funding Budget	FY2012 Projection	Variance \$	Variance %
Restricted Reserves		7,469,677		29,878,709		(29,878,709)	-100%
Other Expenditures	117,485,341	130,185,423	128,091,570	520,741,686	531,089,330	10,347,644	2%
Total Expenditures	117,485,341	137,655,100	128,091,570	550,620,395	531,089,330	(19,531,065)	N/A

Major Revenue Variances:

The year-to-date revenue anticipations are \$90MM compared to year-to-date actual receipts of \$120MM which is greater than budget revenues as of 9/30/2011. General fund revenues are expected to meet anticipations of \$543MM, while the prior year fund balance amount totaling \$6.9MM includes \$4.6MM for E911 Operating Transfer and \$2.3MM for property tax adjustment.

Major Expenditure Variances:

Although **Atlanta Police Department** has vacant positions, it is projected to be over budget by 1%, which is mainly due to a projected increase in overtime. Also, pension is projected to be higher than the initial estimate provided.

Parks and Recreation is projected to be over budget by 4% which is due to new programming activities for the 16 recreation centers opened last fiscal year. There is also an increase in repairs and maintenance on fleet that is significantly past life cycle.

Public Works is projected to be over budget by 20% due to unanticipated emergency bridge repairs and energy expenses attributable to street lights.

Reserves (5% of revenues or \$29.9MM) are budgeted in **Non-Departmental**. However, according to the projections, the increasing costs of OPEB and the GMA debt payment will be over budget.

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

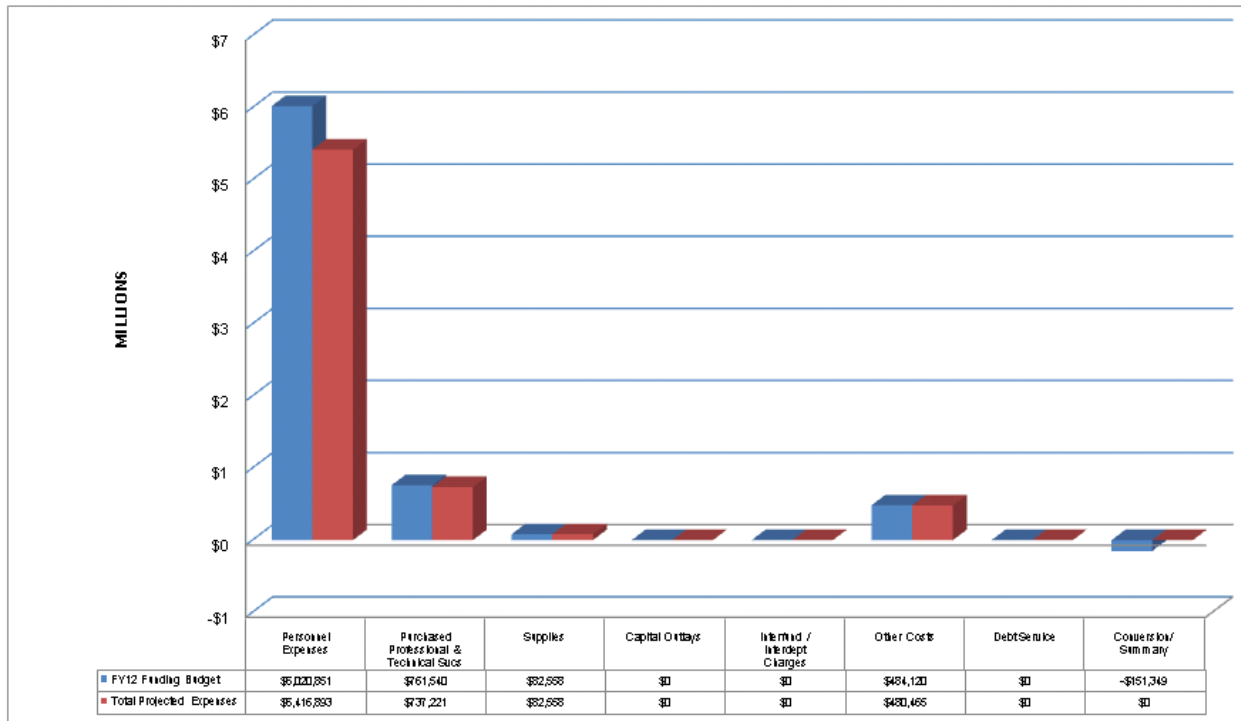
GENERAL FUND

BUDGET VARIANCE ANALYSIS AND FIRST QUARTER PROJECTION SUMMARY

Department	FY2012 Funding Budget	YTD Encumbrance (Jul. 2011 - Sep. 2011)	YTD Actual (Jul. 2011 - Sep. 2011)	Projected Expenses (Oct. 2011 - Jun. 2012)	Total Projected Expenses	Variance (\$)	Variance (%)
City Council	\$7,197,720	\$18,836	\$1,519,000	\$5,179,302	\$6,717,138	-\$480,582	-7%
Executive Offices	\$24,803,650	\$3,539,522	\$4,929,491	\$15,935,120	\$24,404,133	-\$399,517	-2%
Atlanta Citizens Review Board (ACRB)	\$365,779	\$3,931	\$80,360	\$276,012	\$360,304	-\$5,475	-1%
Auditor's Office	\$1,365,304	\$205,045	\$305,738	\$883,804	\$1,394,587	\$29,283	2%
Board of Ethics	\$341,166	\$7,651	\$78,346	\$255,170	\$341,166	\$0	0%
Corrections	\$28,050,467	\$197,857	\$6,536,672	\$19,012,848	\$25,747,377	-\$2,303,090	-8%
Finance	\$11,931,546	\$101,929	\$2,501,725	\$9,674,616	\$12,278,269	\$346,723	3%
Fire & Rescue	\$75,181,793	\$462,649	\$18,380,645	\$55,391,947	\$74,235,240	-\$946,553	-1%
Human Resources	\$3,186,941	\$500,828	\$564,628	\$1,647,934	\$2,713,390	-\$473,551	-15%
Information Technology	\$25,372,784	\$4,475,290	\$5,363,548	\$15,298,050	\$25,136,887	-\$235,897	-1%
Judicial - Municipal Court Operations	\$8,457,459	\$816,676	\$2,103,892	\$5,099,694	\$8,020,262	-\$437,197	-5%
Judicial - Public Defender	\$1,475,209	\$21	\$374,039	\$1,085,708	\$1,459,769	-\$15,440	-1%
Judicial - Solicitor	\$2,619,667	\$3,891	\$629,874	\$2,046,907	\$2,680,671	\$61,004	2%
Law	\$5,134,763	\$40,037	\$1,076,101	\$3,621,340	\$4,737,478	-\$397,285	-8%
Parks, Recreation and Cultural Affairs	\$29,952,422	\$1,631,119	\$8,611,367	\$20,947,175	\$31,189,661	\$1,237,239	4%
Planning and Community Development	\$8,576,425	\$52,806	\$2,127,625	\$6,260,261	\$8,440,693	-\$135,732	-2%
Police Services	\$160,949,897	\$1,602,761	\$40,193,725	\$121,124,920	\$162,921,405	\$1,971,508	1%
Procurement	\$776,688	\$21,083	\$155,520	\$600,085	\$776,688	\$0	0%
Public Works	\$23,352,673	\$2,573,823	\$6,262,595	\$19,217,255	\$28,053,673	\$4,701,000	20%
Subtotal excluding Nondepartmental	\$419,092,353	\$16,255,753	\$101,794,892	\$303,558,148	\$421,608,793	\$2,516,440	1%
Non-Departmental	\$101,649,333	\$252,239	\$26,296,679	\$82,931,620	\$109,480,538	\$7,831,205	8%
Subtotal All Departments	\$520,741,686	\$16,507,992	\$128,091,570	\$386,489,768	\$531,089,330	\$10,347,644	2%
Restricted Reserves	\$29,878,709	\$0	\$0	\$0	\$0	-\$29,878,709	-100%
General Fund	\$550,620,395	\$16,507,992	\$128,091,570	\$386,489,768	\$531,089,330	-\$19,531,065	-4%

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.



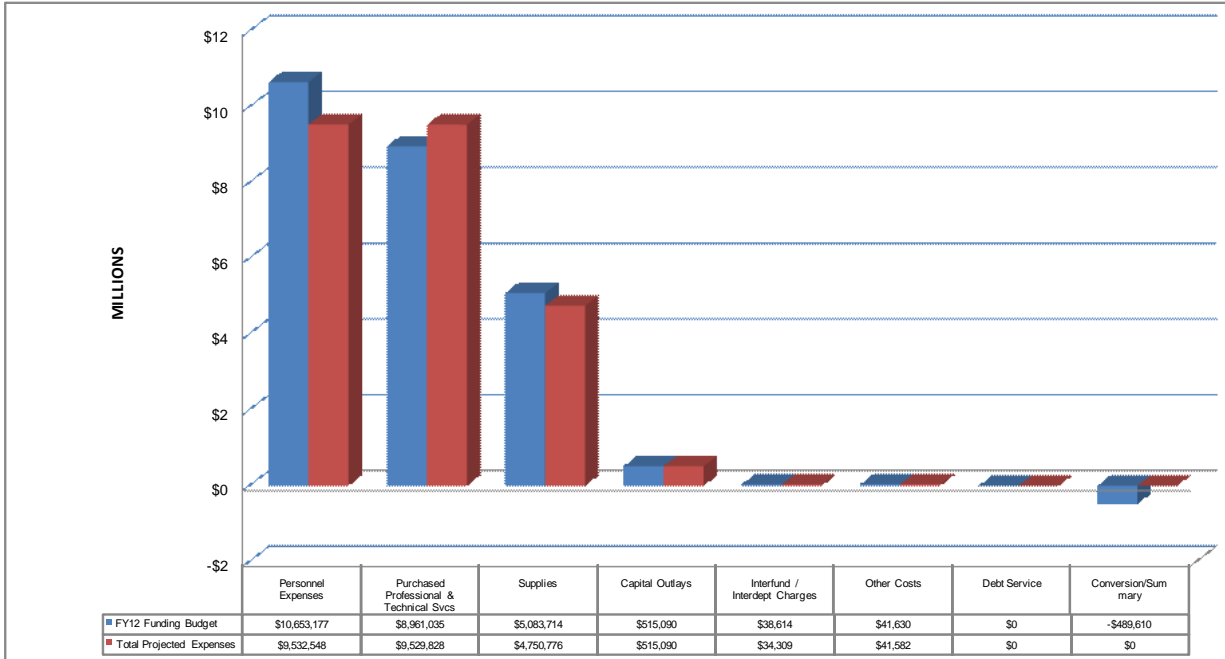
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)			
Personnel Expenses	\$6,020,851	\$1,279,999	\$4,136,895	\$5,416,893	-\$603,958	-10%
Purchased Professional & Technical Svcs	\$761,540	\$86,675	\$650,546	\$737,221	-\$24,319	-3%
Supplies	\$82,558	\$24,817	\$57,741	\$82,558	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$484,120	\$146,345	\$334,120	\$480,465	-\$3,655	-1%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion/ Summary	-\$151,349	\$0	\$0	\$0	\$151,349	
Grand Total	\$7,197,720	\$1,537,836	\$5,179,302	\$6,717,138	-\$480,582	-7%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Surplus due to 5 vacant 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.



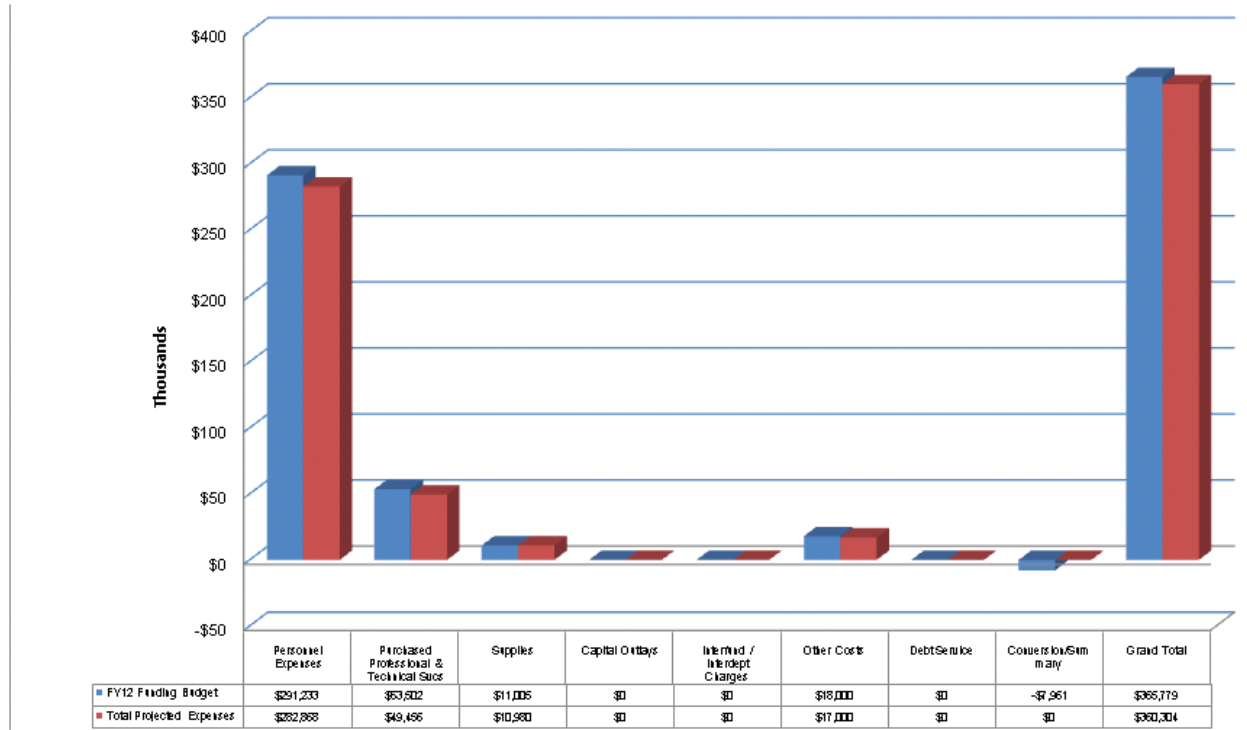
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)			
Personnel Expenses	\$10,653,177	\$2,253,159	\$7,279,389	\$9,532,548	-\$1,120,629	-11%
Purchased Professional & Technical Svcs	\$8,961,035	\$4,959,374	\$4,570,453	\$9,529,828	\$568,793	6%
Supplies	\$5,083,714	\$1,232,693	\$3,518,084	\$4,750,776	-\$332,938	-7%
Capital Outlays	\$515,090	\$7,305	\$507,785	\$515,090	\$0	0%
Interfund / Interdept Charges	\$38,614	\$10,523	\$23,786	\$34,309	-\$4,305	-11%
Other Costs	\$41,630	\$5,959	\$35,623	\$41,582	-\$48	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion/Summary	-\$489,610	\$0	\$0	\$0	\$489,610	0%
Grand Total	\$24,803,650	\$8,469,013	\$15,935,120	\$24,404,133	-\$399,517	-2%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Surplus due to 18 vacancies and under spend of overtime.
Purchased Professional & Technical Services	Deficit due to projected 25% increase in elevator, janitorial & pest control costs in 2012.
Supplies	Surplus due to under spend in utility payments (Sewer & Gas).
Capital Outlays	Projected to spend within budget.
Interfund/Interdept Charges	Slight surplus projected due to reduced maintenance and repairs.
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.



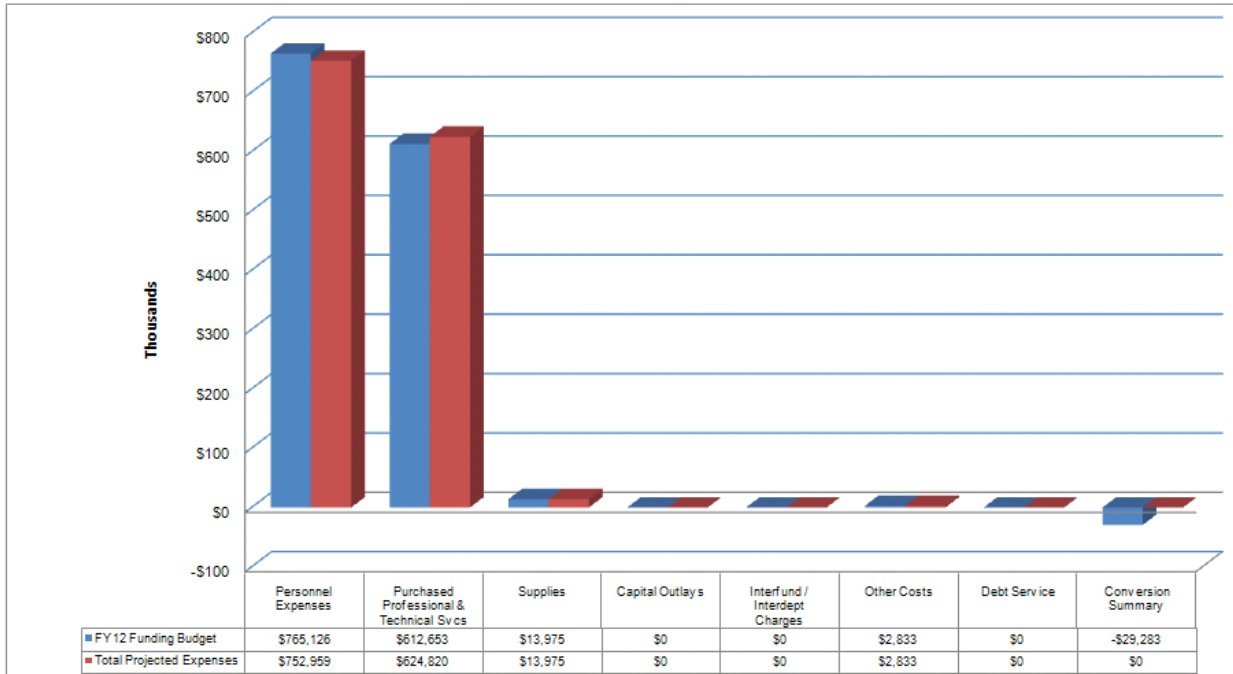
Description	FY12 Funding Budget	YTD Encumbrance/Actual (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Expenses	\$291,233	\$70,717	\$212,151	\$282,868	-\$8,365	-3%
Purchased Professional & Technical Svcs	\$53,502	\$12,364	\$37,092	\$49,456	-\$4,046	-8%
Supplies	\$11,005	\$1,210	\$9,770	\$10,980	-\$25	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$18,000	\$0	\$17,000	\$17,000	-\$1,000	-6%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion/Summary	-\$7,961	\$0	\$0	\$0	\$7,961	0%
Grand Total	\$365,779	\$84,291	\$276,012	\$360,304	-\$5,475	-1%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	One position does not use City of Atlanta health insurance.
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	Anticipate use when the Board launches the new Outreach Campaign.
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.



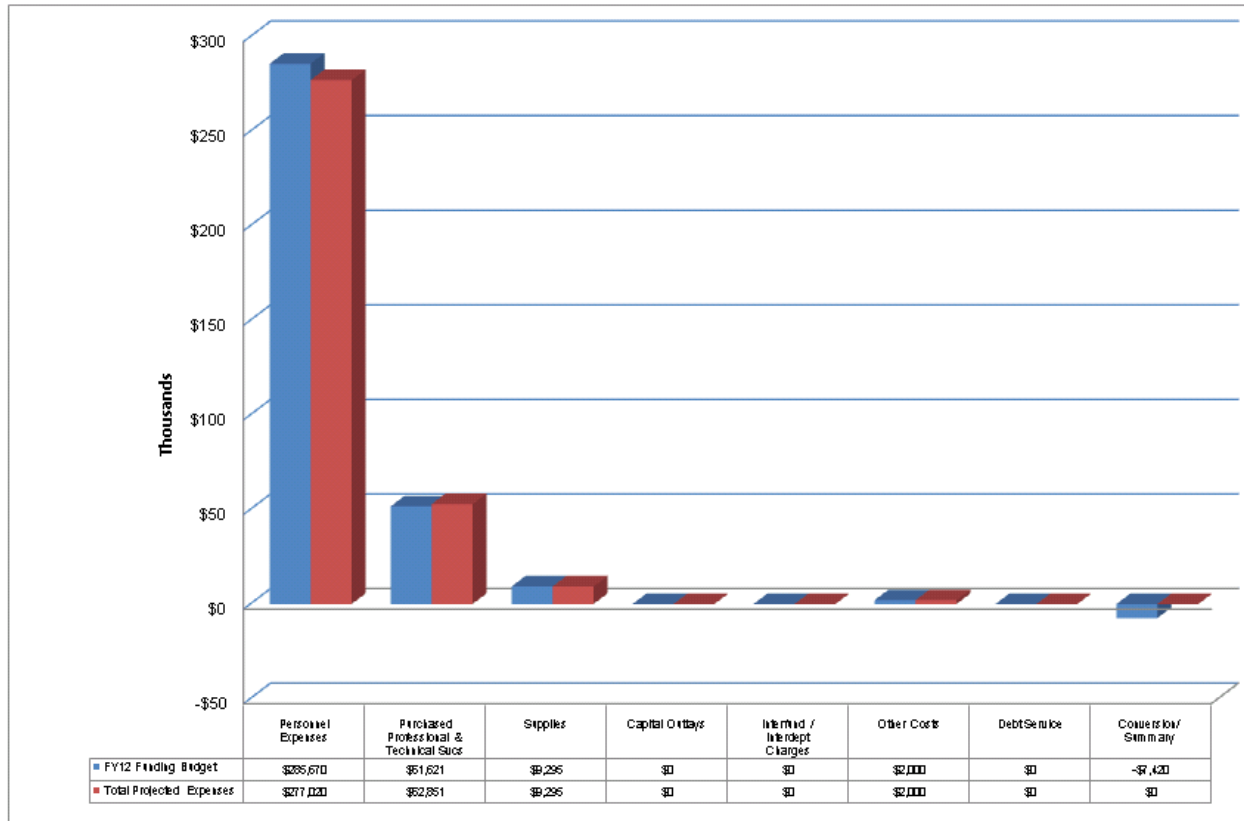
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)			
Personnel Expenses	\$765,126	\$195,461	\$557,497	\$752,959	-\$12,167	-2%
Purchased Professional & Technical Svcs	\$612,653	\$308,814	\$316,006	\$624,820	\$12,167	2%
Supplies	\$13,975	\$5,727	\$8,248	\$13,975	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,833	\$780	\$2,053	\$2,833	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion Summary	-\$29,283	\$0	\$0	\$0	\$29,283	-100%
Grand Total	\$1,365,304	\$510,783	\$883,804	\$1,394,587	\$29,283	2%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Personnel surplus results from two vacant positions that will be filled before January 1 st .
Purchased Professional & Technical Services	Majority of funds be utilized to cover required training for CPE hours.
Supplies	Funds will be utilized for peripheral equipment to assist staff.
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		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrances/ Actual (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)			
Personnel Expenses	\$285,670	\$73,738	\$203,283	\$277,020	-\$8,650	-3%
Purchased Professional & Technical Svcs	\$51,621	\$6,604	\$46,247	\$52,851	\$1,230	2%
Supplies	\$9,295	\$5,655	\$3,641	\$9,295	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,000	\$0	\$2,000	\$2,000	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion/ Summary	-\$7,420	\$0	\$0	\$0	\$7,420	-100%
Grand Total	\$341,166	\$85,996	\$255,170	\$341,166	\$0	0%

HIGHLIGHTS:

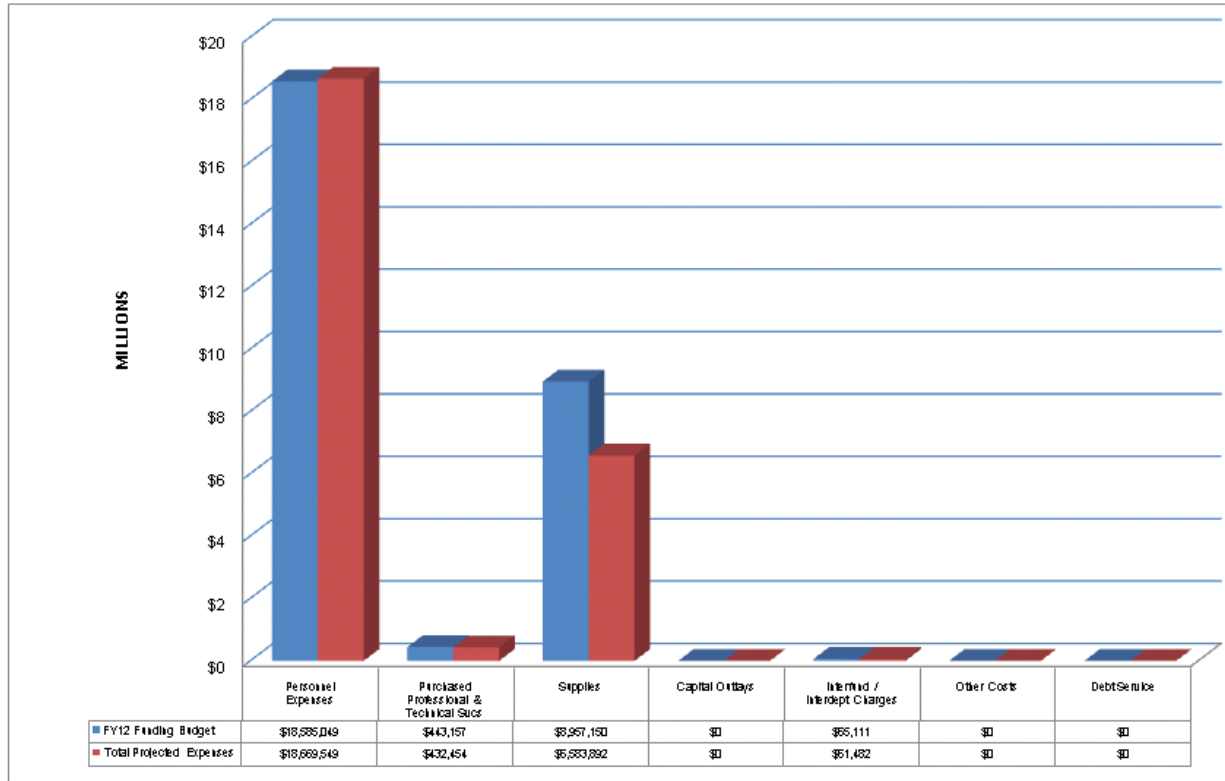
Expenditure Category

Explanation

Personnel Expenses	Variance in personnel due to the position vacated by the previous Ethics Officer.
Purchased Professional & Technical Services	Variance in Purchased Professional & Technical Services due to outstanding encumbrance that needs to be canceled; this should be resolved by 2nd quarter.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
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.



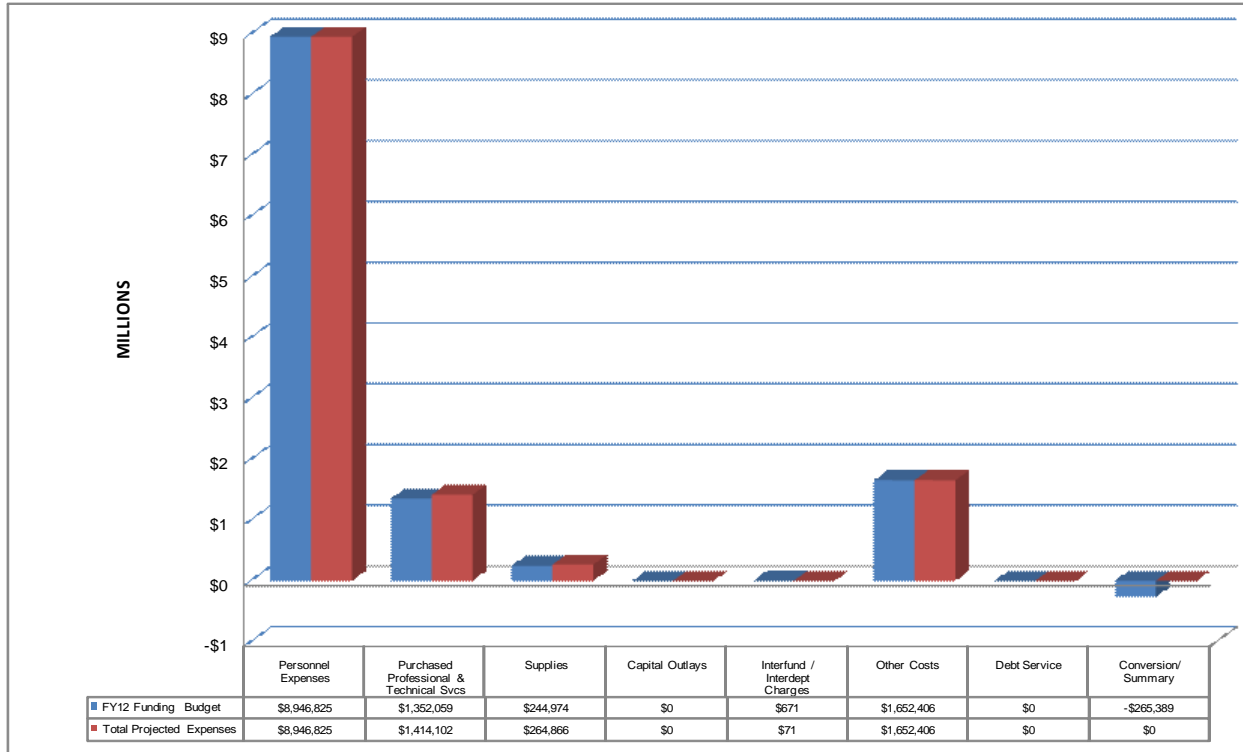
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)			
Personnel Expenses	\$18,585,049	\$4,727,174	\$13,942,375	\$18,669,549	\$84,500	0%
Purchased Professional & Technical Svcs	\$443,157	\$255,104	\$177,350	\$432,454	-\$10,703	-2%
Supplies	\$8,957,150	\$1,739,556	\$4,844,336	\$6,583,892	-\$2,373,258	-26%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$65,111	\$12,695	\$48,788	\$61,482	-\$3,629	-6%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$28,050,467	\$6,734,529	\$19,012,848	\$25,747,377	-\$2,303,090	-8%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Deficit due to unanticipated overtime for Occupy Atlanta, and worker's comp claims resulting from litigation settlements.
Purchased Professional & Technical Service	Spending within budget.
Supplies	Variance in Supplies due to a possible surplus in utilities, however an additional 250k per month in charges for Grady hospital water usage is pending in the water account. If assessed, this account will increase by approx. \$2MM. DWM is researching this issue.
Capital Outlays	N/A
Interfund/Interdept Charges	Spending within budget.
Other Costs	N/A
Debt Service	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.



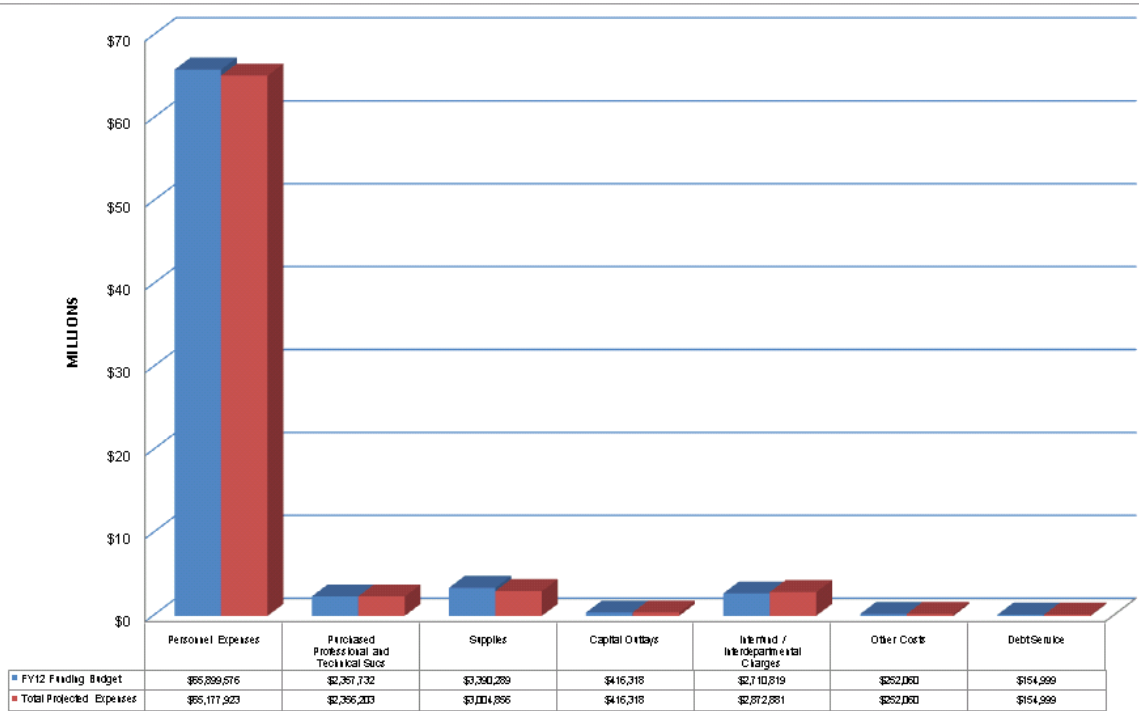
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2011 - Sep-2011)	Projected Expenses (Oct-2011 - Jun-2012)			
Personnel Expenses	\$8,946,825	\$2,111,357	\$6,835,468	\$8,946,825	\$0	0%
Purchased Professional & Technical Svcs	\$1,352,059	\$340,555	\$1,073,546	\$1,414,102	\$62,043	5%
Supplies	\$244,974	\$81,337	\$183,529	\$264,866	\$19,892	8%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$671	\$71	\$0	\$71	-\$600	-89%
Other Costs	\$1,652,406	\$70,333	\$1,582,073	\$1,652,406	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion/ Summary	-\$265,389	\$0	\$0	\$0	\$265,389	-100%
Grand Total	\$11,931,546	\$2,603,654	\$9,674,616	\$12,278,269	\$346,723	3%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Personnel Services is trending at 24% for the 1st Quarter. Salary savings from vacancies are offset by extra help expenses.
Purchased Professional & Technical Services	Purchased Services is trending at 25% for the 1st Quarter. Note however that this major account group is not expended in equal 12-monthly allotments. Rather this budget is generally associated with specific projects, i.e., Audit, CAFR, Business License Renewals, etc.
Supplies	Supplies are trending at 33% for the 1st Quarter. Note however that funds are not expended in equal 12-month allotments.
Capital Outlays	N/A
Interfund/Interdept Charges	Spending within budget.
Other Costs	Spending within 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.



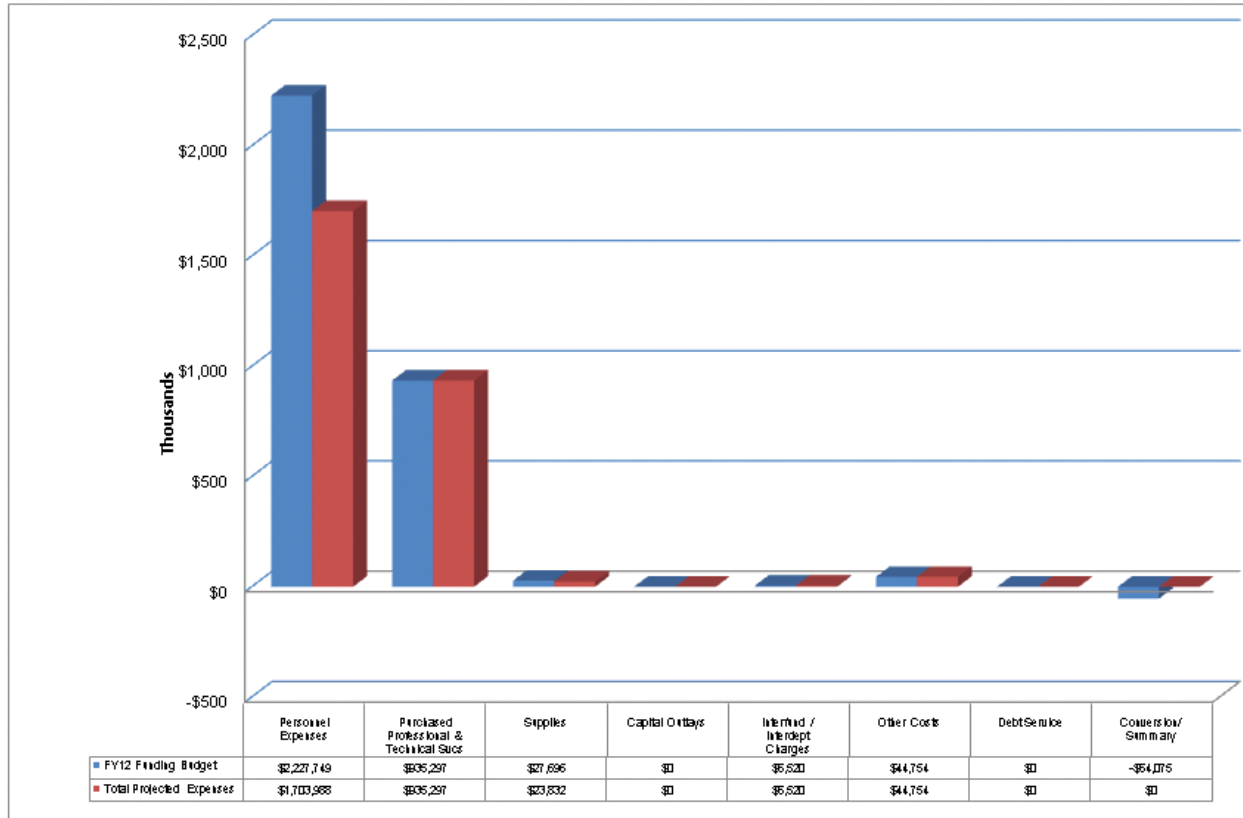
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actuals (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)			
Personnel Expenses	\$65,899,576	\$16,349,742	\$48,828,182	\$65,177,923	-\$721,653	-1%
Purchased Professional and Technical Svcs	\$2,357,732	\$563,037	\$1,793,166	\$2,356,203	-\$1,529	0%
Supplies	\$3,390,289	\$1,161,063	\$1,843,792	\$3,004,856	-\$385,433	-11%
Capital Outlays	\$416,318	\$12,747	\$403,571	\$416,318	\$0	0%
Interfund / Interdepartmental Charges	\$2,710,819	\$718,220	\$2,154,661	\$2,872,881	\$162,062	6%
Other Costs	\$252,060	\$0	\$252,060	\$252,060	\$0	0%
Debt Service	\$154,999	\$38,484	\$116,515	\$154,999	\$0	0%
Grand Total	\$75,181,793	\$18,843,294	\$55,391,947	\$74,235,240	-\$946,553	-1%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Includes savings from vacant positions in that may not be filled before year end due to the amount of time required to recruit and hire a new employee. 85 Vacant Positions: 84 Sworn & 1 civilian
Purchased Professional & Technical Services	Includes various consultant services, training or travel and remains one of the major cost drivers as it includes repairs and maintenance service cost.
Supplies	Expenditures which are generally in high demand for fire station needs and EMS medical supplies; the amount above is representative of the utility savings and includes electricity and gas.
Capital Outlays	Year to date, AFRD's has purchased the thermal imaging cameras and two extrication devices from the capital account funds.
Interfund/Interdept Charges	Deficit due to increase demand for repairs and maintenance.
Other Costs	Spending within budget.
Debt Service	Payments to Wachovia 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.



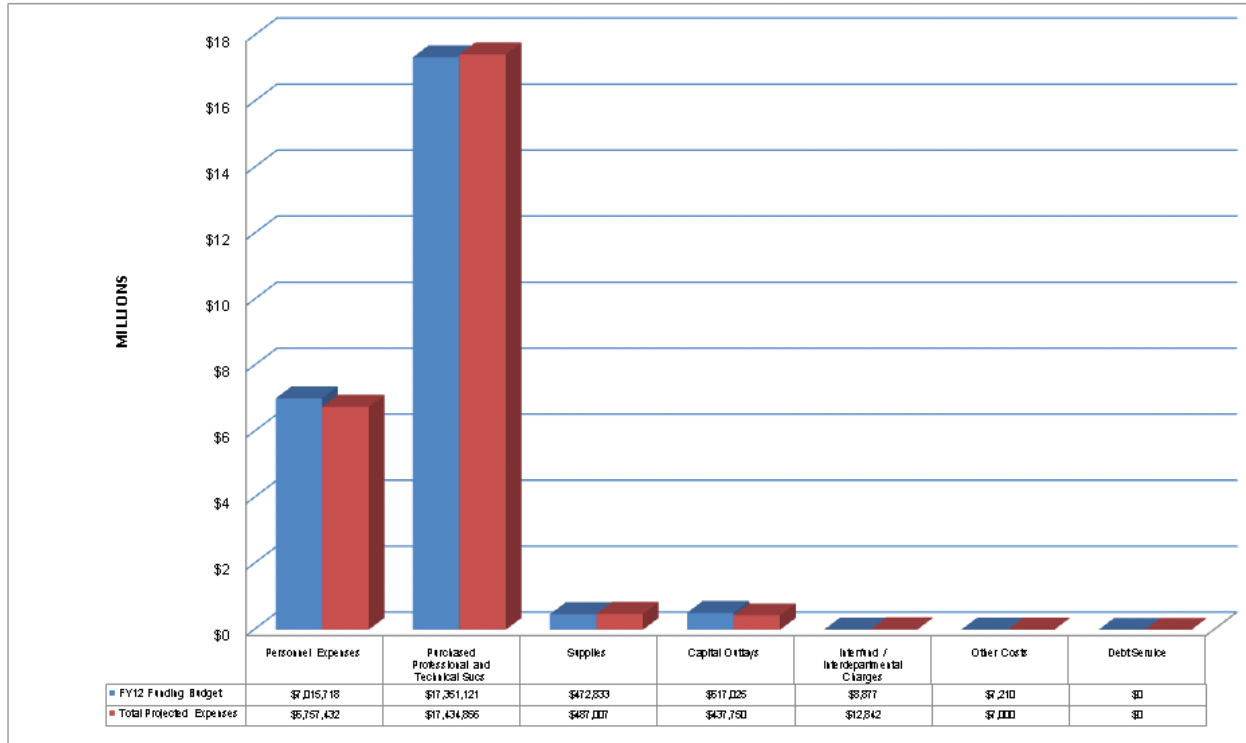
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrances/ Actual (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)			
Personnel Expenses	\$2,227,749	\$532,577	\$1,171,411	\$1,703,988	-\$523,761	-24%
Purchased Professional & Technical Svcs	\$935,297	\$518,289	\$417,008	\$935,297	\$0	0%
Supplies	\$27,696	\$8,270	\$15,562	\$23,832	-\$3,864	-14%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$5,520	\$0	\$5,520	\$5,520	\$0	0%
Other Costs	\$44,754	\$6,321	\$38,433	\$44,754	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion/ Summary	-\$54,075	\$0	\$0	\$0	\$54,075	-100%
Grand Total	\$3,186,941	\$1,065,457	\$1,647,934	\$2,713,391	-\$473,550	-15%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Salary savings due to 3 vacant positions.
Purchased Professional & Technical Services	Spending within budget.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
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.



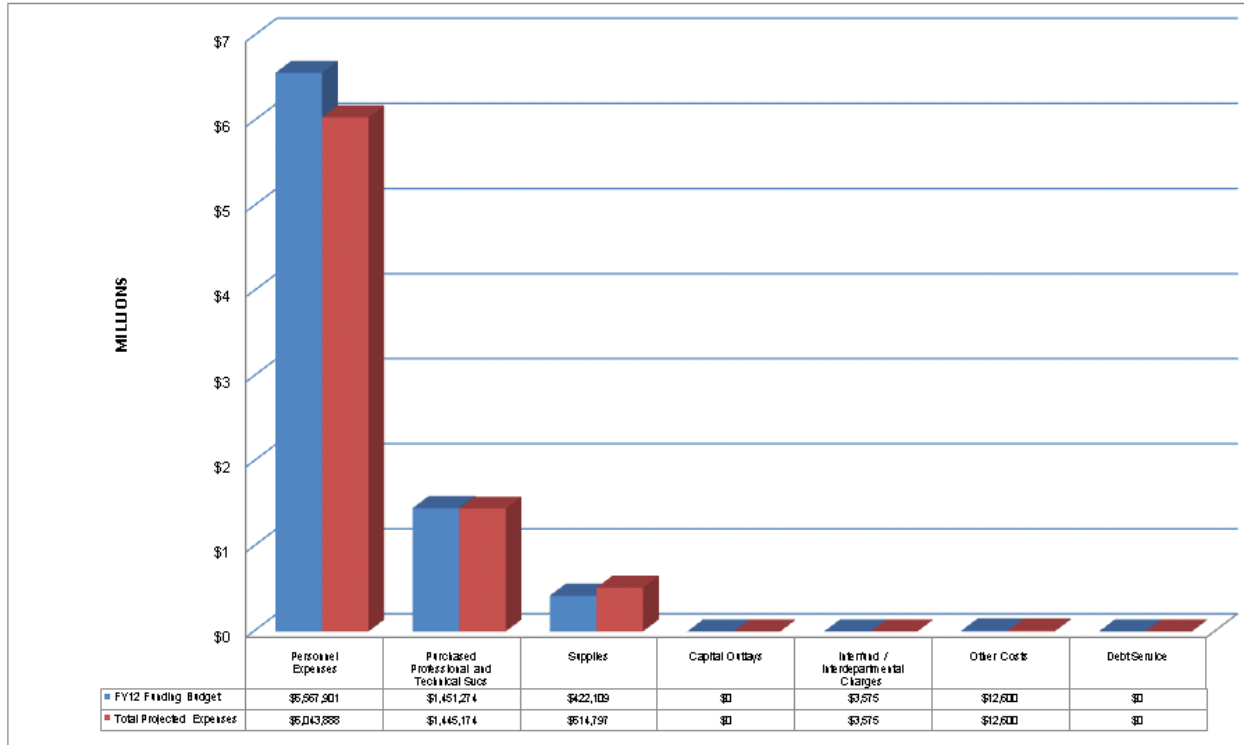
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actuals (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)			
Personnel Expenses	\$7,015,718	\$1,704,962	\$5,052,470	\$6,757,432	-\$258,286	-4%
Purchased Professional and Technical Svcs	\$17,351,121	\$8,122,753	\$9,312,103	\$17,434,856	\$83,735	0%
Supplies	\$472,833	\$40,007	\$447,000	\$487,007	\$14,174	3%
Capital Outlays	\$517,025	-\$31,726	\$469,476	\$437,750	-\$79,275	-15%
Interfund / Interdepartmental Charges	\$8,877	\$2,842	\$10,000	\$12,842	\$3,965	45%
Other Costs	\$7,210	\$0	\$7,000	\$7,000	-\$210	-3%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$25,372,784	\$9,838,838	\$15,298,050	\$25,136,887	-\$235,897	-1%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	DIT currently has 12 vacant positions and is the primary driver of the projected cost savings.
Purchased Professional & Technical Services	Projected to be over budget slightly due to additional training needed and additional hardware purchases.
Supplies	Deficit due to cubicle build out and relocating employees to 180 Peachtree.
Capital Outlays	Surplus due to lower anticipated costs for City's external website.
Interfund/Interdept charges	Deficit due to the oil increase and additional service required to support all Public Safety locations.
Other Costs	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).



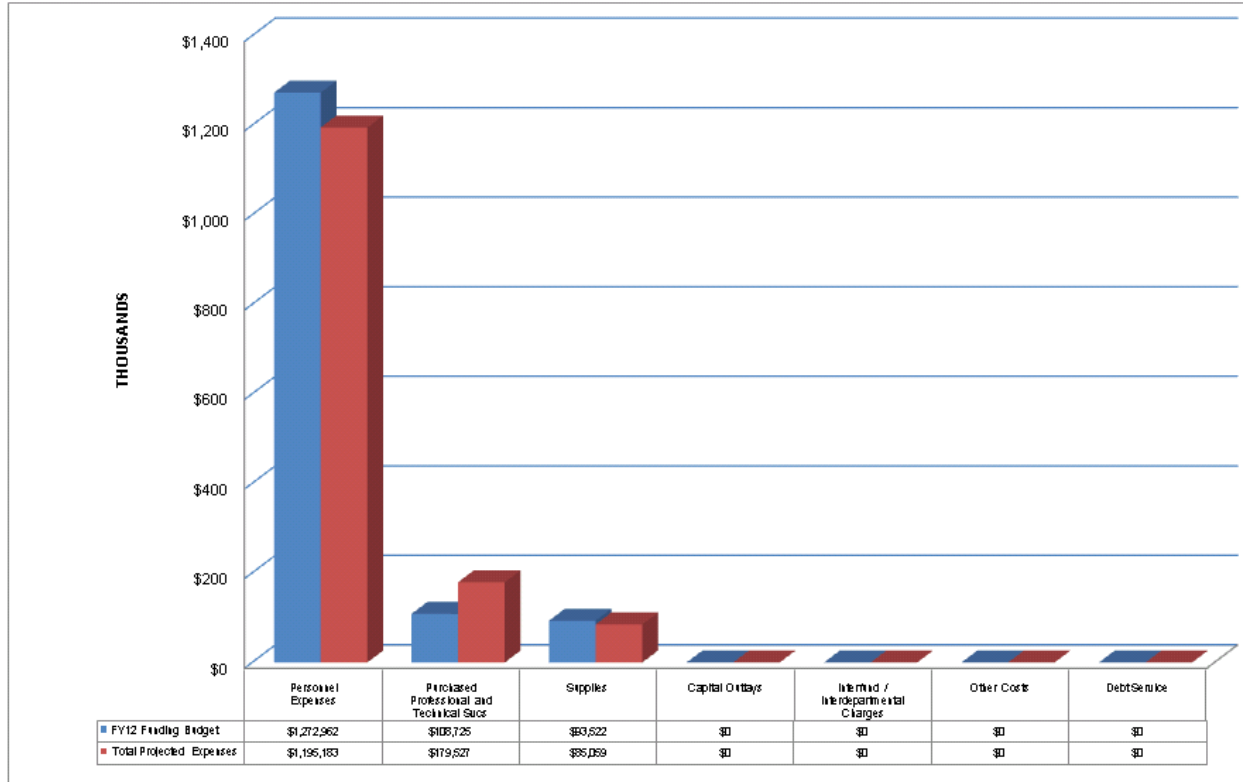
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actuals (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)			
Personnel Expenses	\$6,567,901	\$1,547,125	\$4,496,763	\$6,043,888	-\$524,013	-8%
Purchased Professional and Technical Svcs	\$1,451,274	\$1,234,718	\$210,457	\$1,445,174	-\$6,100	0%
Supplies	\$422,109	\$133,559	\$381,238	\$514,797	\$92,688	22%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdepartmental Charges	\$3,575	\$564	\$3,011	\$3,575	\$0	0%
Other Costs	\$12,600	\$4,375	\$8,225	\$12,600	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$8,457,459	\$2,920,341	\$5,099,694	\$8,020,035	-\$437,197	-5%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Surplus is attributed to 7 vacancies as of September 2011.
Purchased Professional & Technical Services	Projected to be slightly under budget, line item consists of court security and database maintenance.
Supplies	Water/sewer expense expenses higher than budgeted.
Capital Outlays	N/A
Interfund/Interdept Charges	Spending within budget.
Other Costs	Spending within budget.
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.



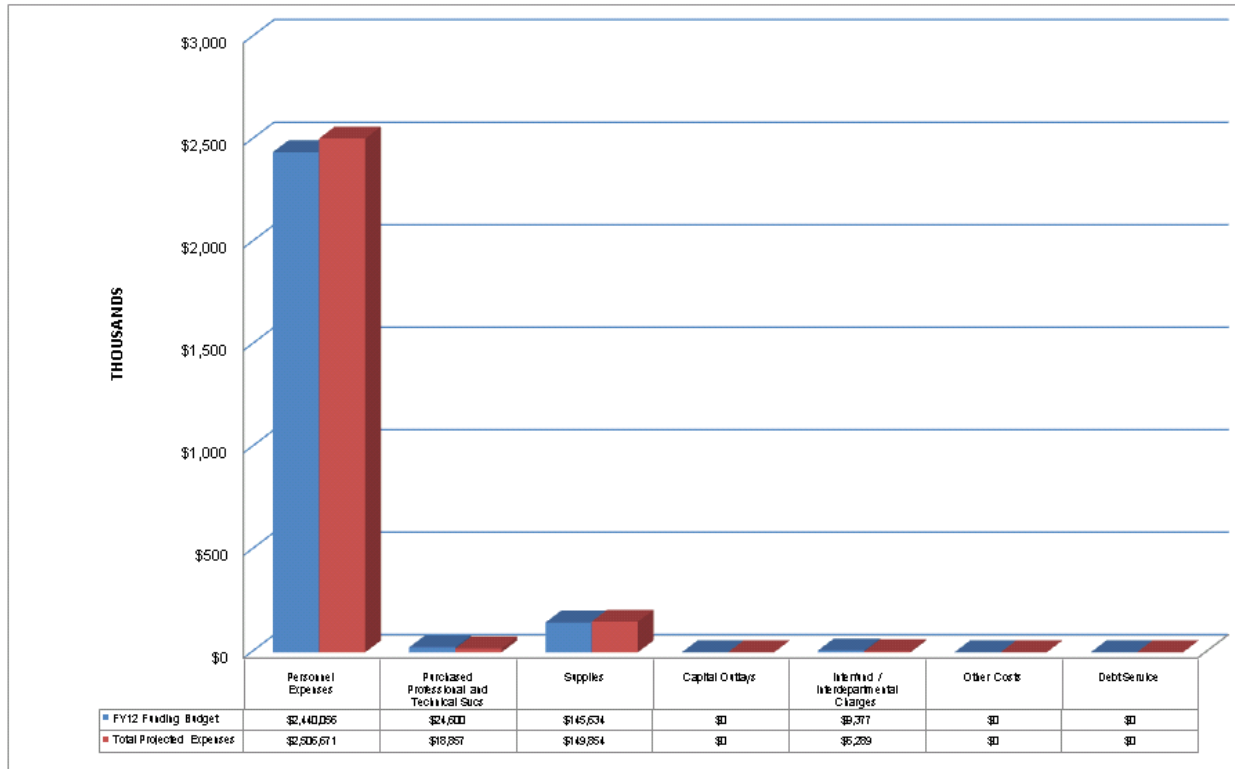
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actuals (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)			
Personnel Expenses	\$1,272,962	\$293,833	\$901,350	\$1,195,183	-\$77,779	-6%
Purchased Professional and Technical Svcs	\$108,725	\$58,502	\$121,026	\$179,527	\$70,802	65%
Supplies	\$93,522	\$21,726	\$63,333	\$85,059	-\$8,463	-9%
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	\$374,061	\$1,085,708	\$1,459,769	-\$15,440	-1%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Cost savings is attributable to 2 vacant positions; Deputy Director position remains vacant.
Purchased Professional & Technical Services	Consulting/Professional Services is the driver for the surplus; The number of contract attorneys will fluctuate throughout the year.
Supplies	Tracking to be slightly under 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.



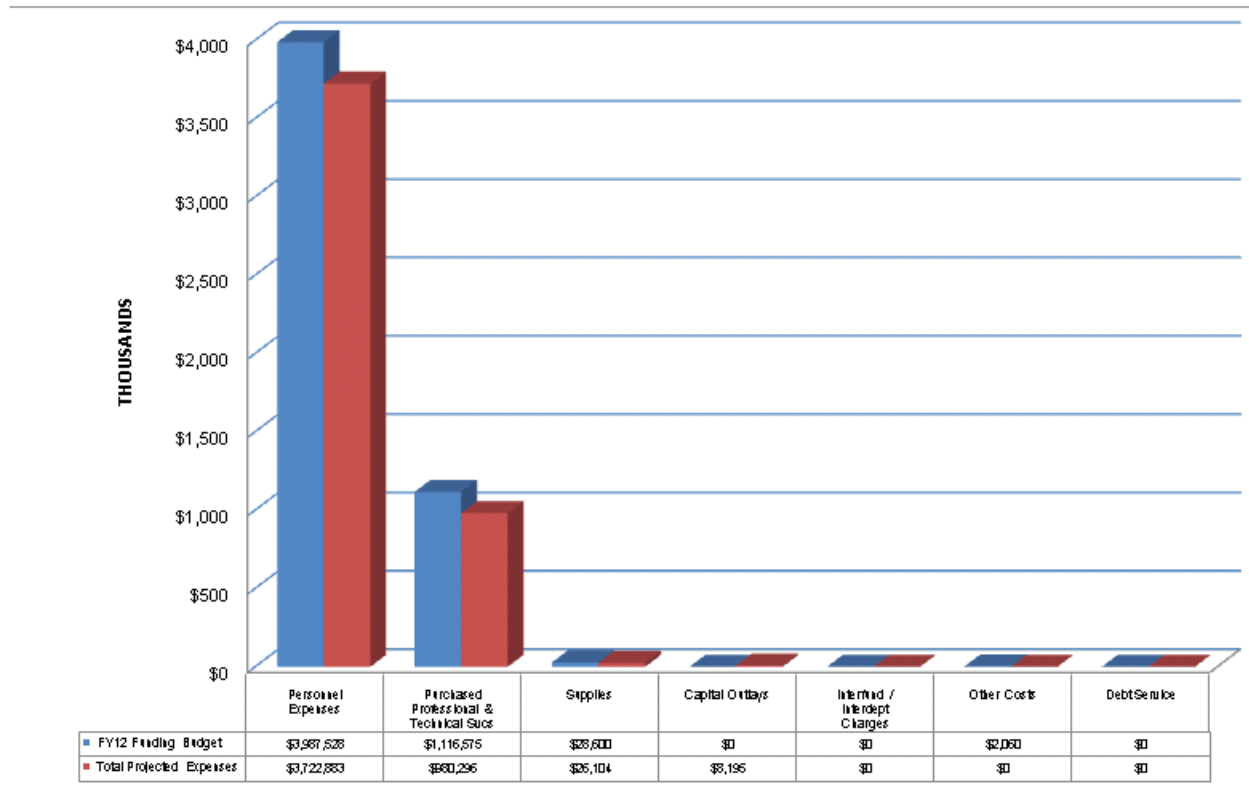
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actuals (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)			
Personnel Expenses	\$2,440,056	\$589,939	\$1,916,732	\$2,506,671	\$66,615	3%
Purchased Professional and Technical Svcs	\$24,600	\$5,095	\$13,762	\$18,857	-\$5,743	-23%
Supplies	\$145,634	\$37,407	\$112,447	\$149,854	\$4,220	3%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdepartmental Charges	\$9,377	\$1,322	\$3,967	\$5,289	-\$4,088	-44%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$2,619,667	\$633,764	\$2,046,907	\$2,680,671	\$61,004	2%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	There are 6 vacant positions offset by additional extra positions related to PTIT program. Eliminating extra help positions will impact the PTIT program.
Purchased Professional & Technical Services	Travel and postage are trending lower than budgeted.
Supplies	Water/sewer higher than anticipated.
Capital Outlays	N/A
Interfund/Interdept Charges	Projected to be under budget due to less maintenance and repairs.
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.



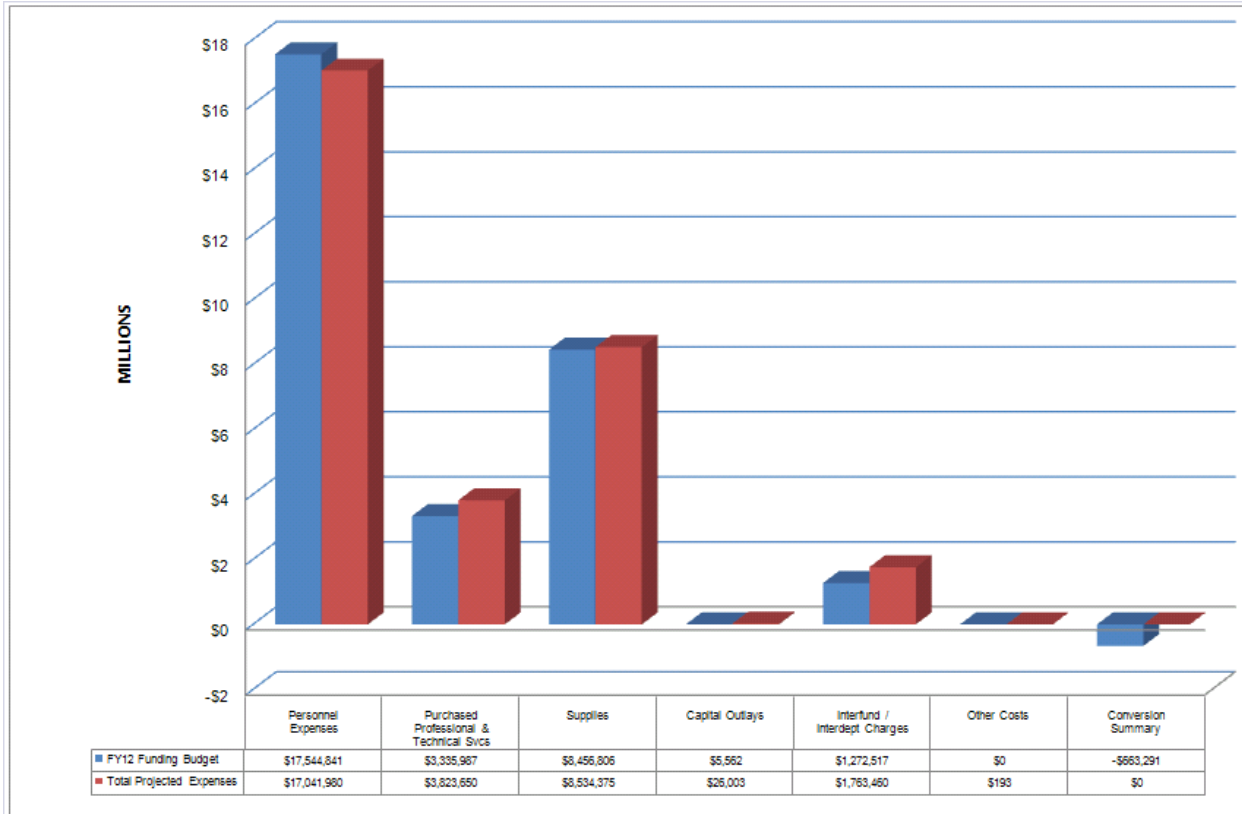
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/ Actual (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)			
Personnel Expenses	\$3,987,528	\$867,219	2,855,664	\$3,722,883	-\$264,645	-7%
Purchased Professional & Technical Svcs	\$1,116,575	\$227,178	\$753,118	\$980,296	-\$136,279	-12%
Supplies	\$28,600	\$13,546	\$12,558	\$26,104	-\$2,496	-9%
Capital Outlays	\$0	\$8,195	\$0	\$8,195	\$8,195	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,060	\$0	\$0	\$0	-\$2,060	-100%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$5,134,763	\$1,116,138	\$3,621,340	\$4,737,478	-\$397,285	-8%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Variance due to vacant positions.
Purchased Professional & Technical Services	Outside Counsel expenses less than expected.
Supplies	Supplies are expected to be slightly under budget.
Capital Outlays	Equipment purchase for compliance team.
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.



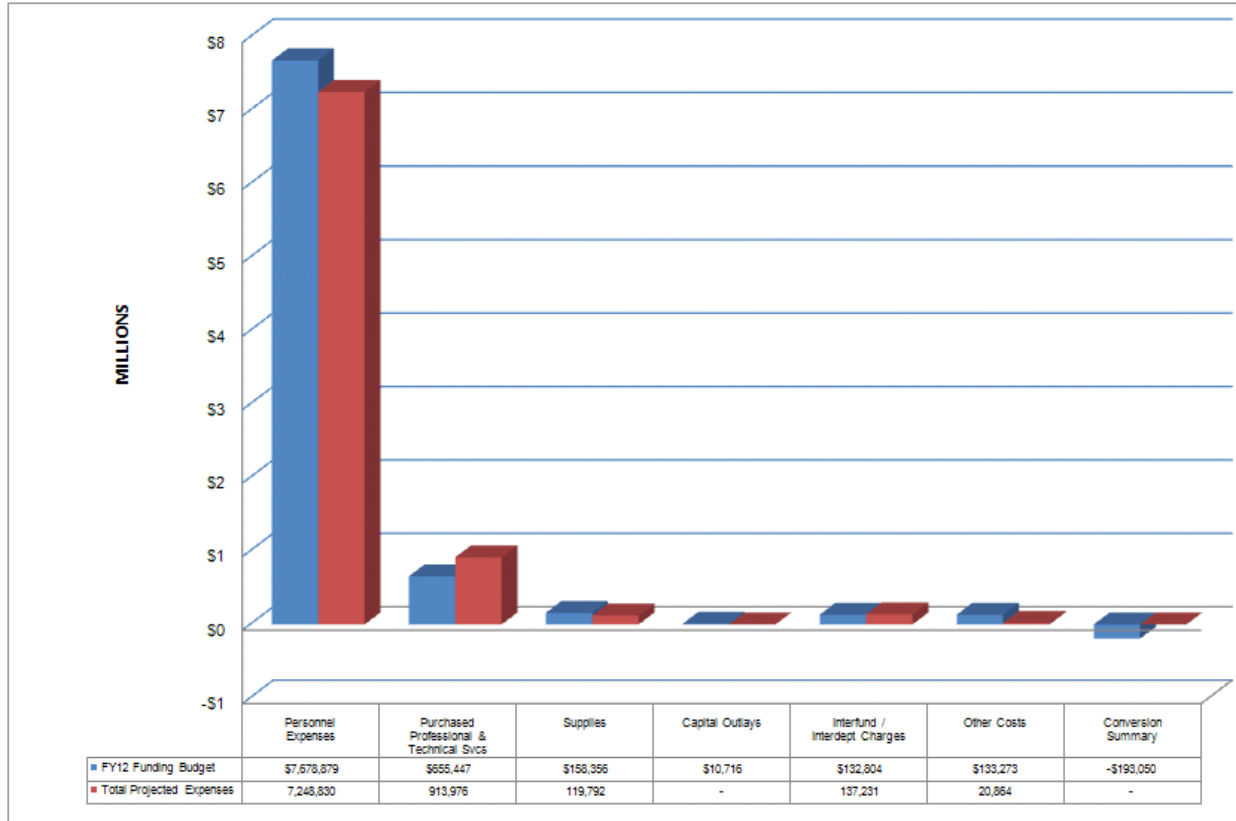
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrances/Actual (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)			
Personnel Expenses	\$17,544,841	4,387,541	12,654,439	\$17,041,980	-\$502,860	-3%
Purchased Professional & Technical Svcs	\$3,335,987	2,865,323	\$958,327	\$3,823,650	\$487,663	15%
Supplies	\$8,456,806	\$2,522,559	\$6,011,816	\$8,534,375	\$77,569	1%
Capital Outlays	\$5,562	\$26,003	\$0	\$26,003	\$20,441	368%
Interfund / Interdept Charges	\$1,272,517	\$440,867	\$1,322,593	\$1,763,460	\$490,943	39%
Other Costs	\$0	\$193	\$0	\$193	\$193	0%
Conversion Summary	-\$663,291	\$0	\$0	\$0	\$663,291	
Grand Total	\$29,952,422	\$10,242,486	\$20,947,175	\$31,189,661	\$1,237,239	4%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	DPRCA has savings from full time vacant positions approximately 30 positions.
Purchased Professional & Technical Services	Anticipated to be over based on opening 16 recreation centers for programming (ie. sports) which may be offset by anticipated \$500K bond proceeds. This category will be updated once bond proceeds are confirmed.
Supplies	Sewer charges posted in error totaling \$400K. DWM is currently researching this issue, and this category will be updated once the credit and amount are confirmed.
Capital Outlays	Over budget due to purchase of Park equipment and opening 16 recreation centers.
Interfund/Interdept Charges	Over budget due to aging of fleet needing additional repairs.
Debt Service	N/A
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.



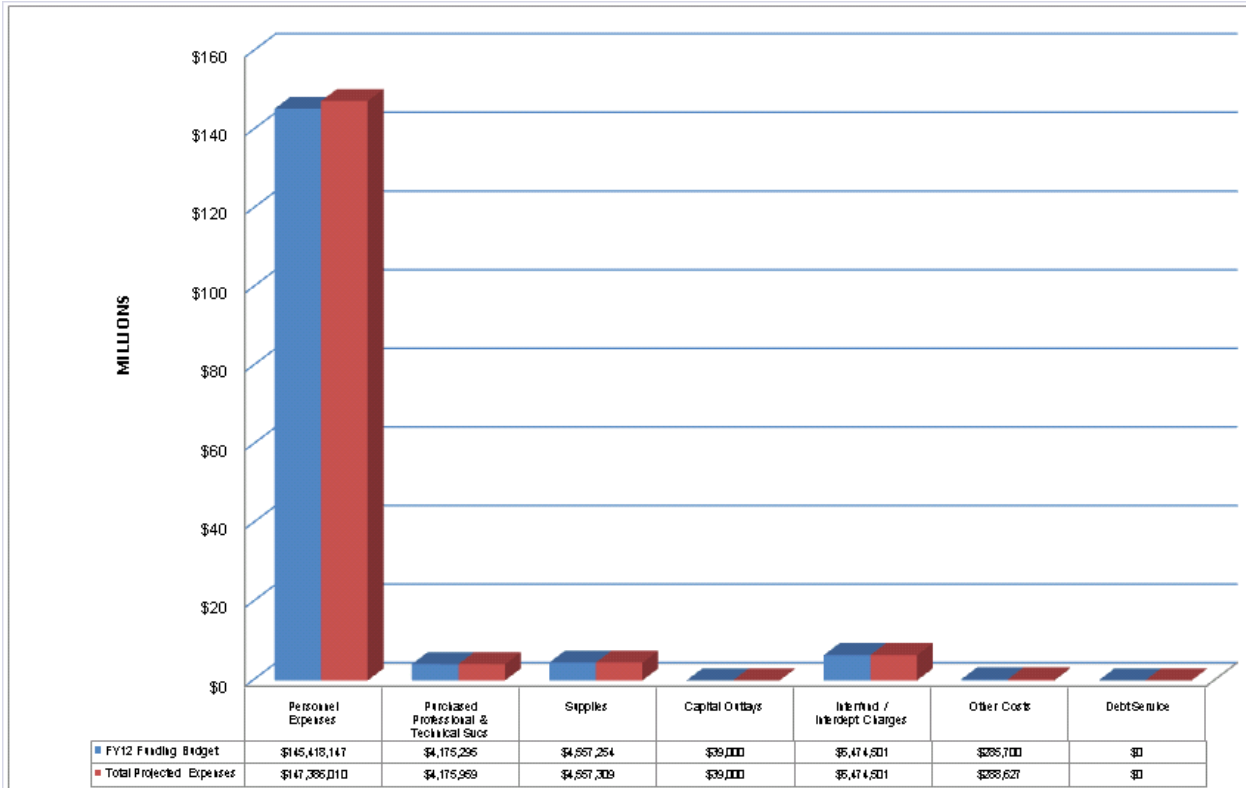
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)			
Personnel Expenses	\$7,678,879	1,842,861	5,405,969	7,248,830	-430,049	-6%
Purchased Professional & Technical Svcs	\$655,447	252,865	661,111	913,976	258,529	39%
Supplies	\$158,356	45,182	74,611	119,792	-38,564	-24%
Capital Outlays	\$10,716	-	-	-	-10,716	-100%
Interfund / Interdept Charges	\$132,804	34,308	102,923	137,231	4,427	3%
Other Costs	\$133,273	5,216	15,648	20,864	-112,409	-84%
Conversion Summary	-\$193,050	-	-	-	193,050	-100%
Grand Total	\$8,576,425	\$2,180,432	\$6,260,261	\$8,440,693	-135,732	-2%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Variance due to vacancies in Code Compliance, Buildings & Planning.
Purchased Professional & Technical Services	Repair and maintenance expenses incurred in FY2011, but paid in FY2012; Increase in postage usage due to additional notices/citations mailed.
Supplies	Expenses related to operating supplies needed will be less than expected.
Capital Outlays	Spending within budget.
Interfund/Interdept Charges	Additional staff will require increase in motor and fuel for vehicles.
Other Costs	Funding for board members and the NPU's will be below the budgeted amount.
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.



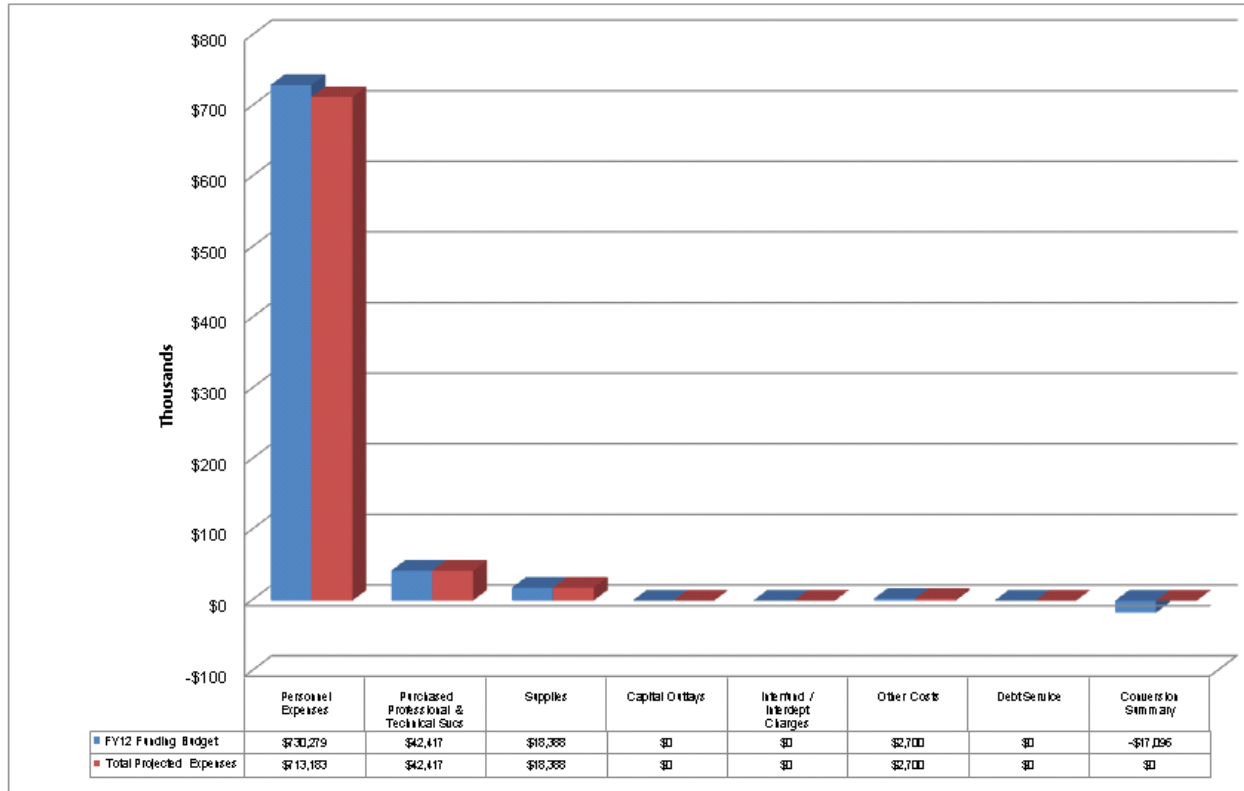
Description	FY12 Funding Budget	YTD Encumbrance/Actual (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011- Jun 2012)	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Expenses	\$145,418,147	\$36,862,869	\$110,523,141	\$147,386,010	\$1,967,863	1%
Professional & Technical Svcs	\$4,175,295	\$1,558,959	\$2,617,000	\$4,175,959	\$664	0%
Supplies	\$4,557,254	\$1,509,309	\$3,048,000	\$4,557,309	\$55	0%
Capital Outlays	\$39,000	\$36,500	\$2,500	\$39,000	\$0	0%
Interdept Charges	\$6,474,501	\$1,824,222	\$4,650,279	\$6,474,501	\$0	0%
Other Costs	\$285,700	\$4,627	\$284,000	\$288,627	\$2,927	1%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$160,949,897	\$41,796,486	\$121,124,920	\$162,921,405	\$1,971,508	1%

HIGHLIGHTS

Expenditure Category	Explanation
Personnel Expenses	Variance in personnel due to projected increase in overtime as a result of increase in crime fighting presence, pension rate higher than budgeted offset by vacant positions.
Purchased Professional & Technical Services	Variance in professional services due to conservative spending.
Supplies	Variance in supplies due to department spending conservatively for consumable and non-consumable supplies.
Capital Outlays	Variance is on target.
Interfund/Interdept Charges	Variance in interfund/interdepartmental charges due to reductions associated with repairs due to new vehicle replacement in fleet.
Other Costs	Variance due to conservative spending in other costs due to number of board meetings.
Debt Service	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.



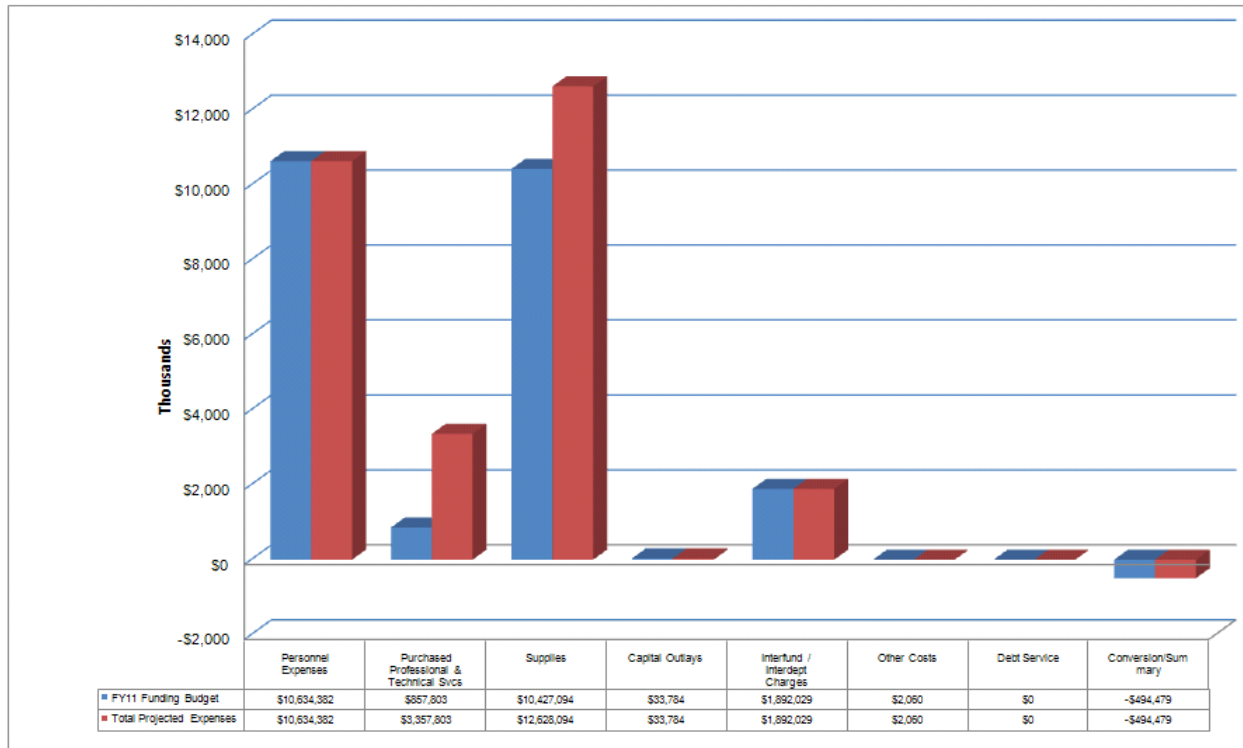
Description	FY12 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)			
Personnel Expenses	\$730,279	\$148,836	\$564,347	\$713,183	-\$17,096	-2%
Purchased Professional & Technical Svcs	\$42,417	\$22,003	\$20,414	\$42,417	\$0	0%
Supplies	\$18,388	\$5,730	\$12,658	\$18,388	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,700	\$35	\$2,666	\$2,700	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Conversion Summary	-\$17,096	\$0	\$0	\$0	\$17,096	
Grand Total	\$776,688	\$176,604	\$600,085	\$776,688	\$0	0%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Savings due to one vacant position at the end of the quarter.
Purchased Professional & Technical Services	Projection includes \$19K for the copier lease, and postage and wireless expenses.
Supplies	The department has been conservative in their spending on supply items with the majority of the \$9K projected for copier paper expenses.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other costs	Includes \$1,500 allocated for compensation hearing officer, protests and attorney fees.
Debt Service	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.



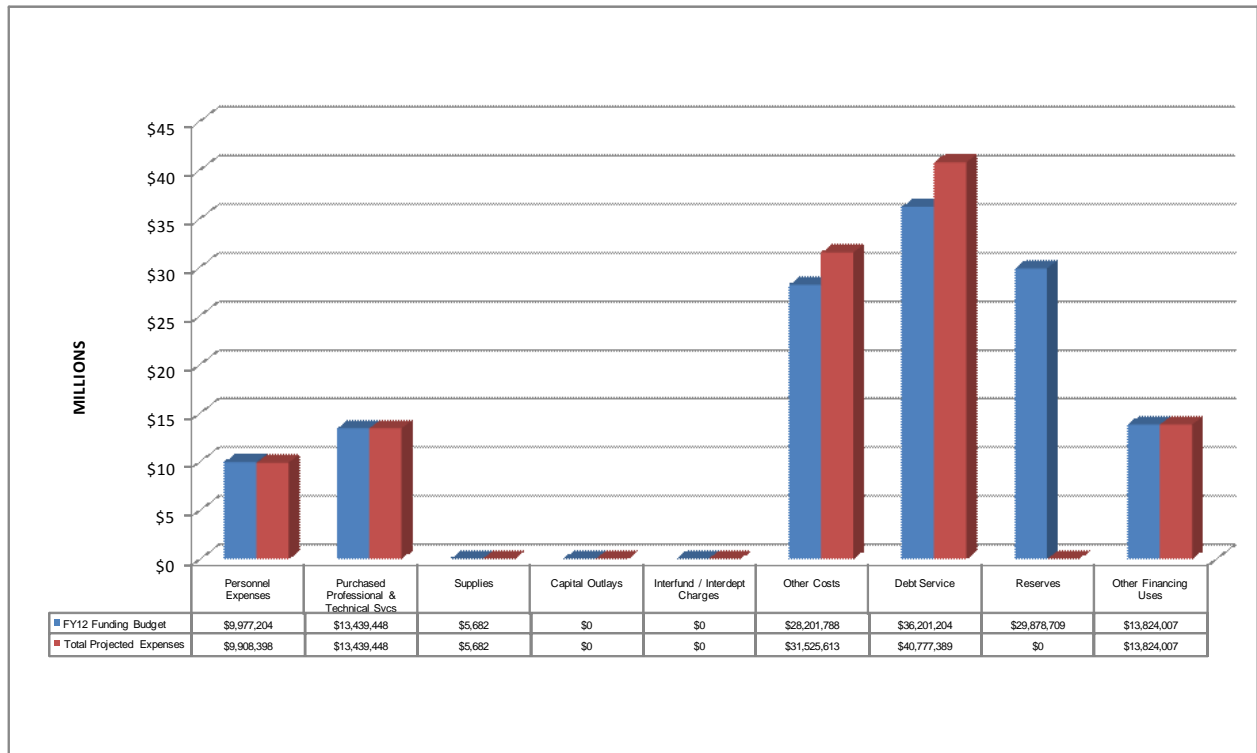
Description	FY11 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrances/Actual (Jul 2011 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)			
Personnel Expenses	\$10,634,382	\$2,781,507	\$7,852,875	\$10,634,382	\$0	0%
Purchased Professional & Technical Svcs	\$857,803	\$2,281,129	\$1,076,674	\$3,357,803	\$2,500,000	291%
Supplies	\$10,427,094	\$3,362,976	\$9,265,118	\$12,628,094	\$2,201,000	21%
Capital Outlays	\$33,784	\$0	\$33,784	\$33,784	\$0	0%
Interfund / Interdept Charges	\$1,892,029	\$410,751	\$1,481,278	\$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	\$0	-\$494,479	-\$494,479	\$0	0%
Grand Total	\$23,352,673	\$8,836,418	\$19,217,255	\$28,053,673	\$4,701,000	20%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	This expense category will trend in line with the FY2012 Budget projections. There will be minor changes due to workers comp, overtime and pension.
Purchased Professional & Technical Services	Anticipate an overrun for FY2012 of \$2.5MM due to unanticipated Emergency Bridge Repairs.
Supplies	Utilities-Energy expenses are the primary cost driver and is projecting to exceed the FY2012 Budget by \$2.2MM, but may decrease based on street light negotiations.
Capital Outlays	Spending within budget.
Interfund/Interdept Charges	N/A
Other costs	N/A
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 - Sep 2011)	Projected Expenses (Oct 2011 - Jun 2012)	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Expenses	\$9,977,204	\$4,402,590	\$5,505,808	\$9,908,398	-\$68,806	-1%
Purchased Professional & Technical Svcs	\$13,439,448	\$9,883,346	\$3,556,102	\$13,439,448	\$0	0%
Supplies	\$5,682	\$707	\$4,975	\$5,682	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$28,201,788	\$7,072,418	\$24,453,195	\$31,525,613	\$3,323,825	12%
Debt Service	\$36,201,204	\$4,973,655	\$35,803,734	\$40,777,389	\$4,576,185	13%
Reserves	\$29,878,709	\$0	\$0	\$0	-\$29,878,709	-100%
Other Financing Uses	\$13,824,007	\$216,202	\$13,607,805	\$13,824,007	\$0	0%
Grand Total	\$131,528,042	\$26,548,918	\$82,931,620	\$109,480,538	-\$22,047,505	-17%

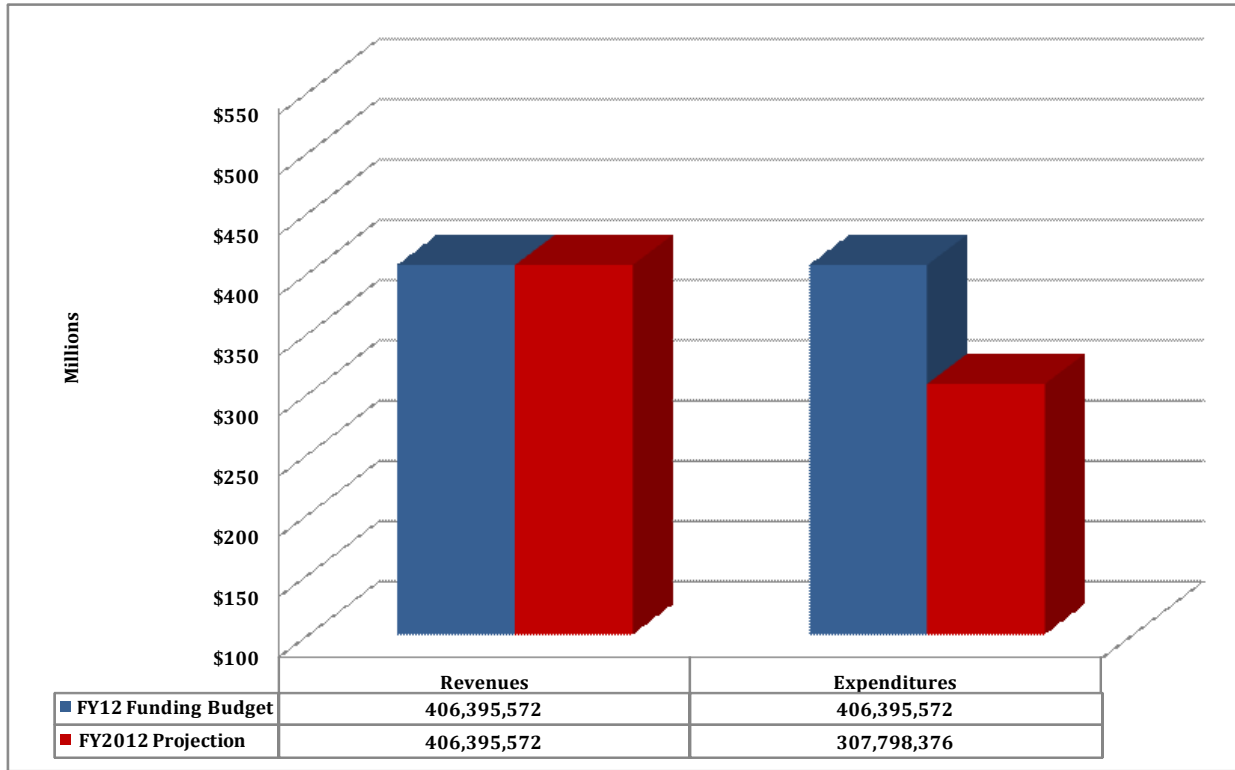
HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Variance due to \$3.3MM pension adjustments offset by \$3.4MM of unemployment and workers' comp 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 is due mainly to GMA debt payment not fully budgeted.
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 FIRST QUARTER PROJECTION



Category	YTD Actual Sep-10	YTD Budget Sep-11	YTD Actual Sep-11	FY12 Funding Budget	FY2012 Projection	Variance \$	Variance %
Revenues	109,537,001	99,300,000	95,208,120	406,395,572	406,395,572	-	0%
Expenditures	83,418,548	101,598,893	73,098,210	406,395,572	307,798,376	98,597,196	24%
Surplus (deficit)	26,118,453	(2,298,893)	22,109,910	-	98,597,196	98,597,196	N/A

Major Revenue Variances:

Revenue balances posted show that DOA is behind in collections (\$2.6MM of cost reimbursements) for non-airline cost recovery program (CONRAC), which are expected to be collected by year end. Inside Concession revenues reflect a \$2.2MM prior period accrual adjustment in July 2011, which may be adjusted as the year-end audit is incomplete. Additionally, the timing of changes in the concessions program is impacted by the delay in the RFP process.

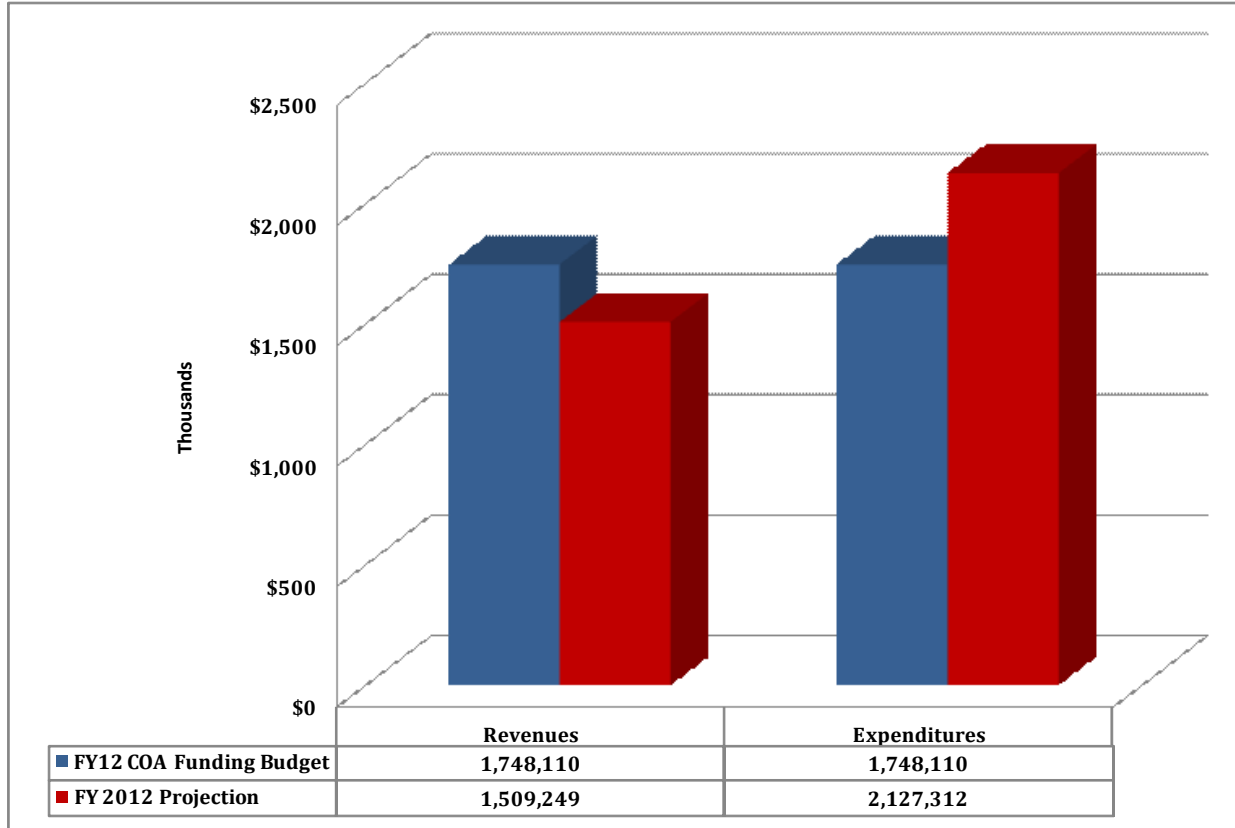
Major Expenditure Variances:

The reserve balance totals \$87,097,196, and legislation has been submitted to utilize \$1,645,128 for the purposes of a contract amendment for the APM Train agreement with Bombardier. However, the contract will not be executed until the 2nd quarter. This will reduce the reserve balance to \$85,452,068.

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

CIVIC CENTER FUND

BUDGET VARIANCE ANALYSIS AND FIRST QUARTER PROJECTION



Category	YTD Actual Sept-10	YTD Budget Sept-11	YTD Actual-Sept-11	FY12 COA Funding Budget	FY 2012 Projection	Variance \$	Variance %
Revenues	208,402	437,028	327,312	1,748,110	1,509,249	(238,861)	-14%
Expenditures	601,315	437,028	531,828	1,748,110	2,127,312	379,202	22%
Surplus (deficit)	(392,913)	-	(204,516)	-	(618,063)	(618,063)	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.

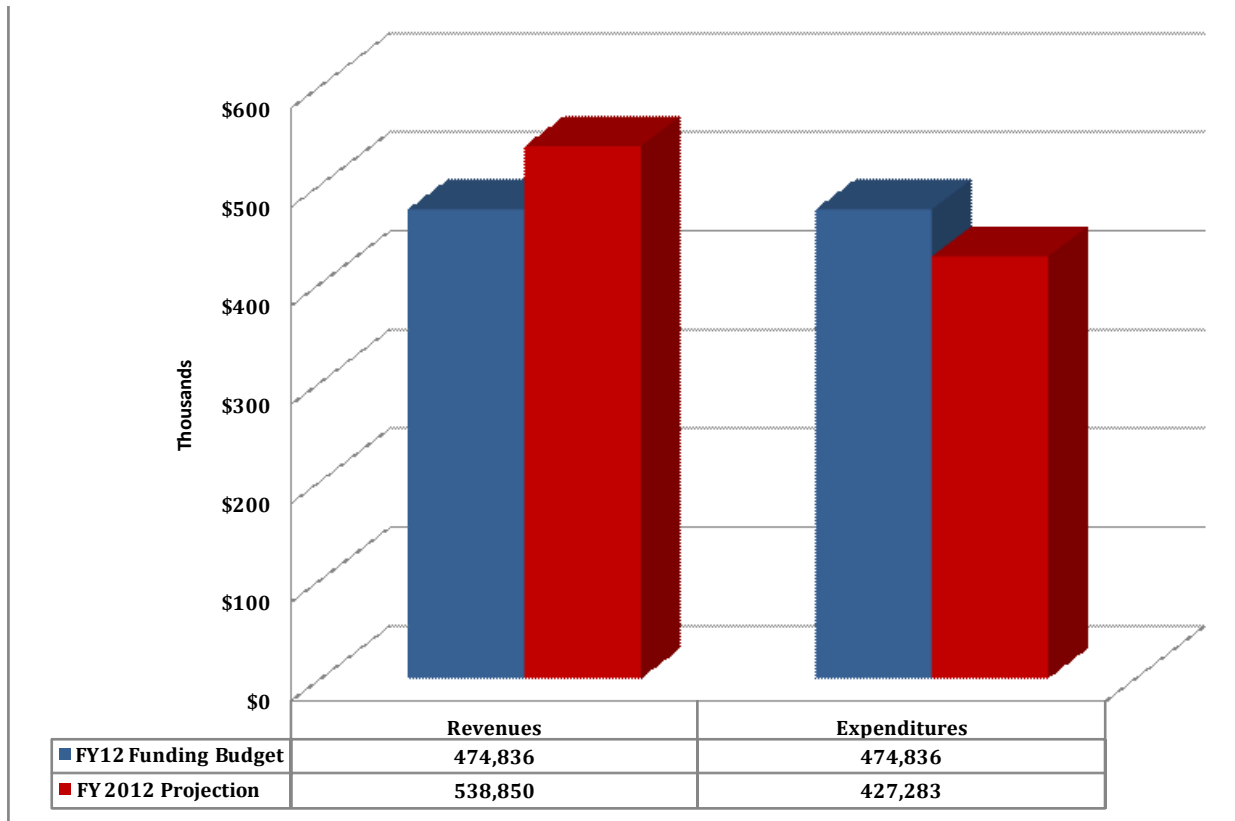
Major Expenditure Variances:

Expenditures are projected to exceed budget due to use of overtime required for events, indirect charges and OPEB. Additionally, utility usages for the summer months exceeded normal charges.

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

PARKS FACILITIES FUND (CYCLORAMA)

BUDGET VARIANCE ANALYSIS AND FIRST QUARTER PROJECTION



Category	YTD Actual Sept-10	YTD Budget Sept-11	YTD Actual- Sept-11	FY12 Funding Budget	FY 2012 Projection	Variance \$	Variance %
Revenues	120,700	118,709	134,713	474,836	538,850	64,014	13%
Expenditures	97,291	118,709	106,821	474,836	427,283	(47,553)	-10%
Surplus (deficit)	23,409	-	27,892	-	111,567	111,567	N/A

Major Revenue Variances:

Cyclorama has seen an increase in revenue projections due to an increase in field trips and visitors to the facility.

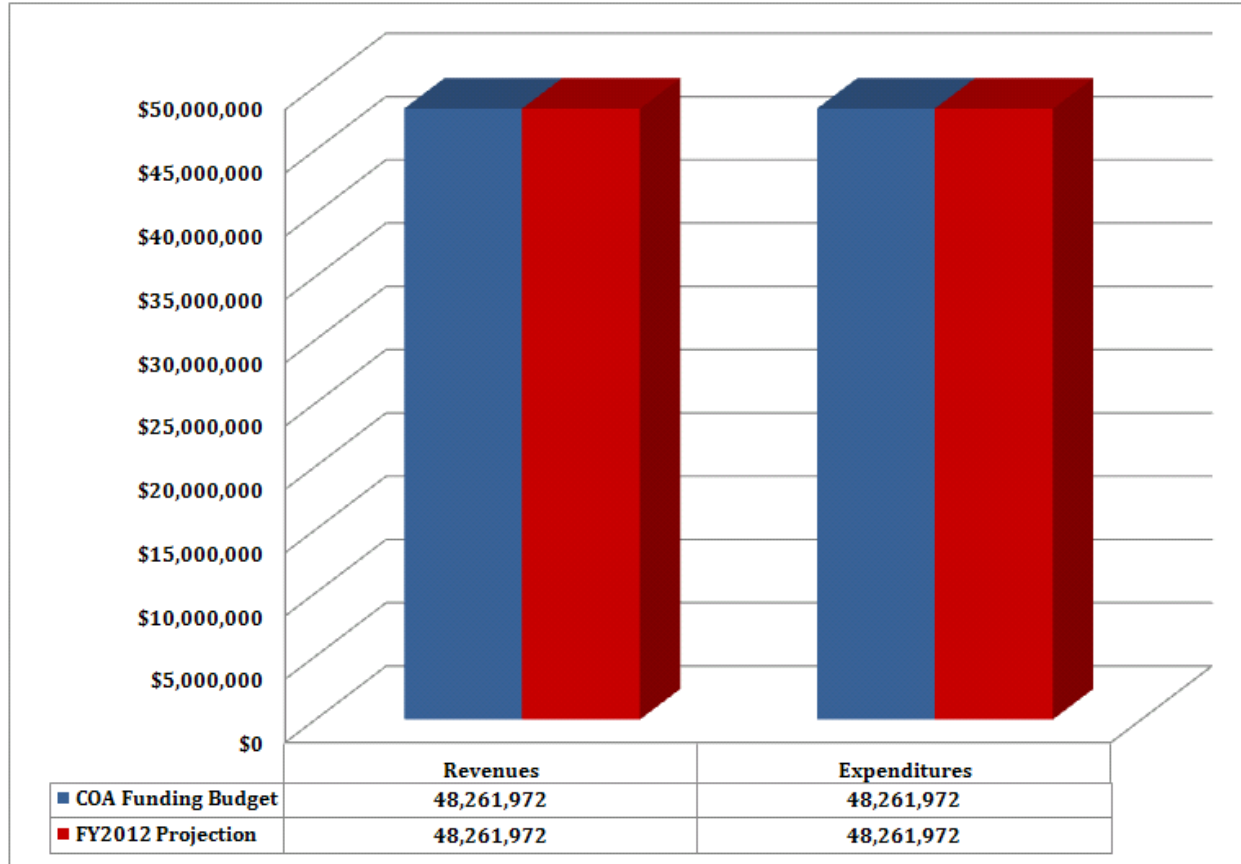
Major Expenditure Variances:

The department has been spending conservatively in supplies and purchased services.

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

SOLID WASTE FUND

BUDGET VARIANCE ANALYSIS AND FIRST QUARTER PROJECTION



Category	YTD Actual- SEP-2010	YTD Budget SEP-2011	YTD Actual- SEP-2011	COA Funding Budget	FY2012 Projection	Variance \$	Variance %
Revenues	5,327,094	12,065,494	21,267,124	48,261,972	48,261,972	-	0%
Expenditures	3,066,113	11,950,744	20,056,358	48,261,972	48,261,972	-	0%
Surplus (deficit)	2,260,981	114,750	1,210,766	-	-	-	

Major Revenue Variances:

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

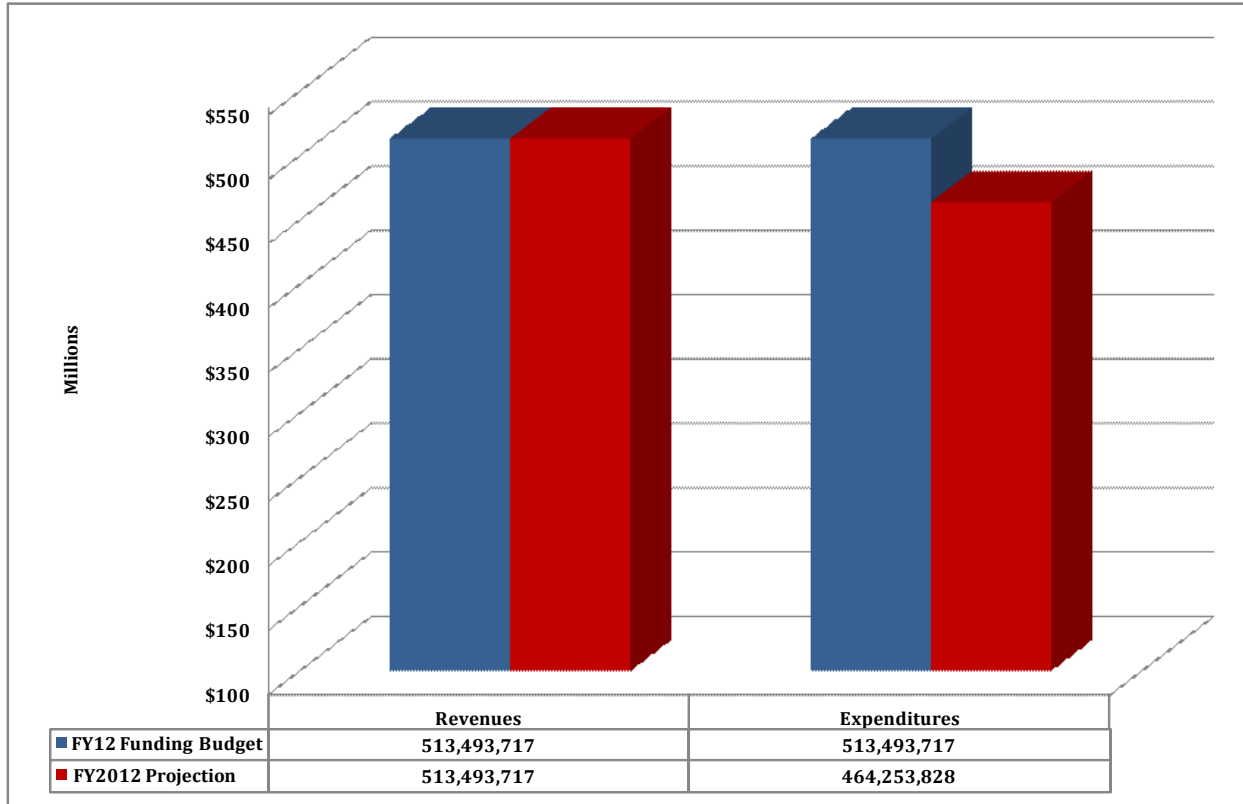
Major Expenditure Variances:

Solid Waste Services has no anticipated expense variances and is projecting zero gains or losses for FY2012.

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

DEPARTMENT OF WATERSHED

BUDGET VARIANCE ANALYSIS AND FIRST QUARTER PROJECTION



Category	YTD Actual Sep-10	YTD Budget Sep-11	YTD Actual Sep-11	FY12 Funding Budget	FY2012 Projection	Variance \$	Variance %
Revenues	122,677,201	128,373,429	166,699,369	513,493,717	513,493,717	-	0%
Expenditures	51,165,052	128,373,429	193,403,049	513,493,717	464,253,828	49,239,889	10%
Surplus (deficit)	71,512,149	-	(26,703,680)	-	49,239,889	49,239,889	N/A

Major Revenue Variances:

Department anticipates revenue on par with anticipations; \$64MM in MOST revenue is anticipated for fund 5051.

Major Expenditure Variances:

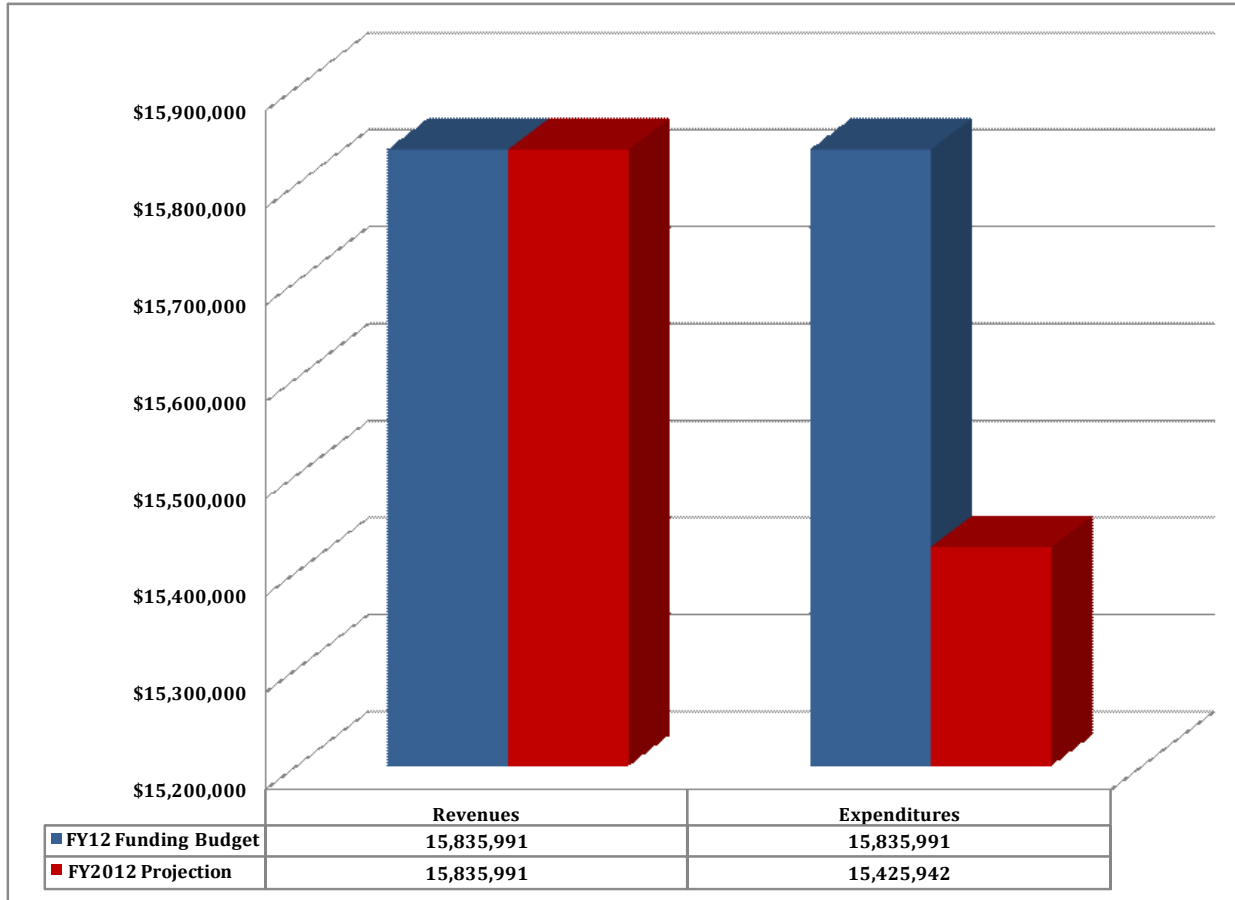
Surplus in expenditures due to fund wide reserve and debt related payments to occur during fiscal year.

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

OTHER FUNDS

E911

BUDGET VARIANCE ANALYSIS AND FIRST QUARTER PROJECTION



Category	YTD Actual Sep-2010	YTD Budget Sep-11	YTD Actual Sep-11	FY12 Funding Budget	FY2012 Projection	Variance \$	Variance %
Revenues	2,700,688	3,958,998	2,456,838	15,835,991	15,835,991	-	0%
Expenditures	5,792,310	3,958,998	5,499,353	15,835,991	15,425,942	(410,049)	-3%
Surplus (deficit)	(3,091,622)	-	(3,042,515)	-	410,049	410,049	N/A

Major Revenue Variances:

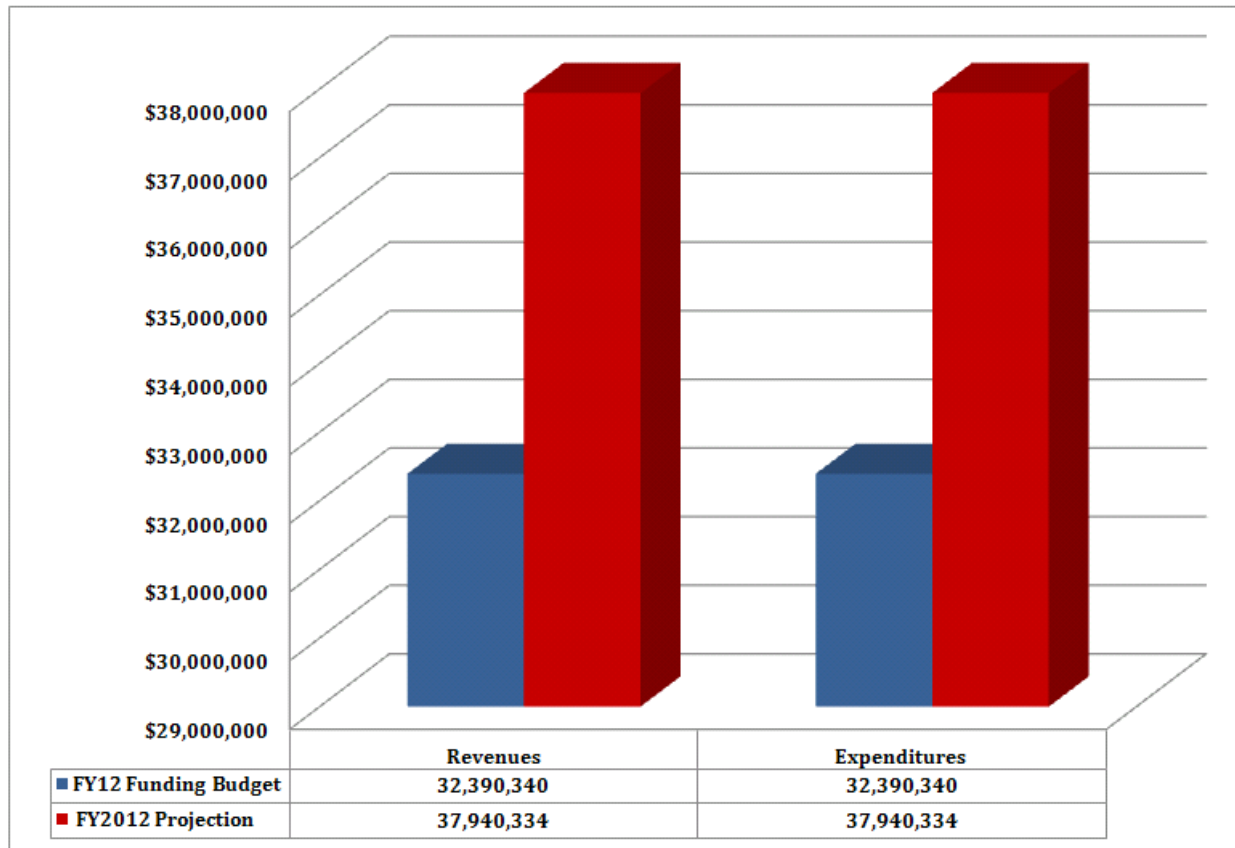
E911 is currently being subsidized by the General Fund. The operating transfer of \$4.6MM will be posted by the end of the fiscal year.

Major Expenditure Variances:

E911 has 15 vacant positions as of September 2011. The assumption is that all vacant positions will be filled during the 2nd quarter.

FLEET MANAGEMENT

BUDGET VARIANCE ANALYSIS AND FIRST QUARTER PROJECTION



Category	YTD Actual- Sep-2010	YTD Budget Sep-2011	YTD Actual- Sep 2011	FY12 Funding Budget	FY2012 Projection	Variance \$	Variance %
Revenues	5,931,102	8,097,584	7,534,453	32,390,340	37,940,334	5,549,994	17%
Expenditures	8,866,850	8,097,584	10,912,008	32,390,340	37,940,334	5,549,994	17%
Surplus (deficit)	(2,935,748)	-	(3,377,555)	-	-	-	N/A

Major Revenue Variances:

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

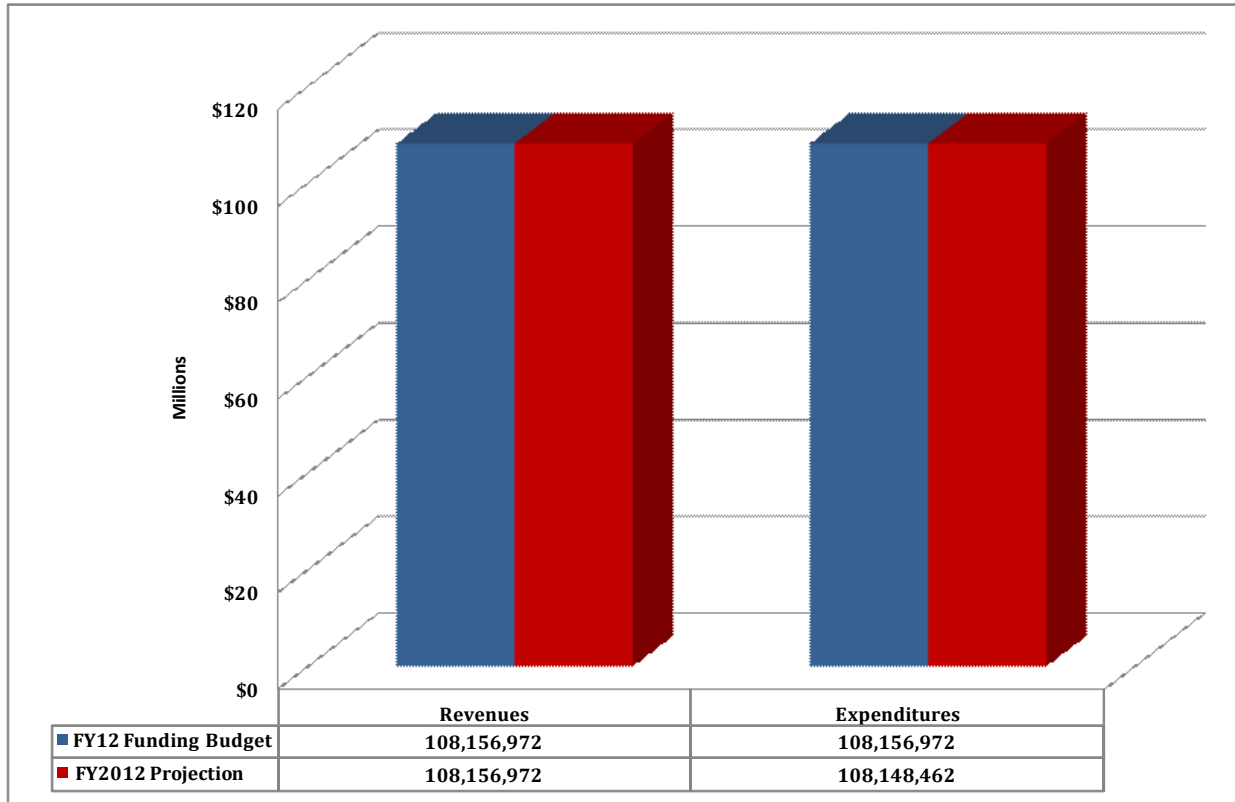
Major Expenditure Variances:

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 \$4MM. Primary usage has been APD and Solid Waste. This will be combined with a projected deficit in Purchased professional and Technical Services of \$1.5MM due to the outsourcing of various unforeseen needed repairs for AFR, Solid Waste and DWM.

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

GROUP INSURANCE

BUDGET VARIANCE ANALYSIS AND FIRST QUARTER PROJECTION



Category	YTD Actual Sep 10	YTD Budget Sep-11	YTD Actual Sep-11	FY12 Funding Budget	FY2012 Projection	Variance \$	Variance %
Revenues	29,371,845	27,039,242	32,383,685	108,156,972	108,156,972	-	0%
Expenditures	26,686,746	27,039,242	28,467,348	108,156,972	108,148,462	(8,510)	0%
Surplus (deficit)	2,685,099	-	3,916,337	-	8,510	8,510	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.

Major Expenditure Variances:

Currently for FY 2012, Group Insurance is projected to have a savings at year end.

FUND BALANCE PROJECTION

CATASTROPHIC (GENERAL) FUND BALANCE PROJECTION

in
'000's

Actual Fund Balance at June 30, 2009		7,393
 Fund Balance Change during FY10		
Expected Surplus from Operations	65,042	
Less: Portion of Surplus to be transferred to the Capital Funds (25%)	(16,260)	
Net Estimated Reserve for FY10		48,781
General Fund Balance at June 30, 2010		56,174
 Unaudited Fund Balance Change during FY11		
FY 2011 Revenues Approved by City Council	559,524	
less: Prior Year Fund Balance	(9,919)	
Add: Revenues in Excess of Appropriations	9,472	
Net Projected Revenues as of 6/30/2011		559,077
 FY 2011 Expenses Approved by Council	 559,524	
less: GF department projection variance	(62,026)	
Less: Fleet Purchase Adjustment	12,000	
Net Projected Expenses as of 6/30/2011		509,498
 Net Estimated FY11 Surplus from Operations		 49,579
Less: Portion of Surplus to be transferred to the Capital Fund (25%)		(12,395)
Projected General Fund Balance at June 30, 2011		93,358
 Unaudited Fund Balance Change during FY12		
FY 2012 Revenues Approved by City Council	550,620	
less: Prior Year Fund Balance	(6,912)	
Net Projected Revenues as of 6/30/2012		543,708
 FY 2012 Expenses Approved by Council	 550,620	
less: GF department projection variance	(19,531)	
Net Projected Expenses as of 6/30/2012		531,089
 Net Estimated FY12 Surplus from Operations		 12,619
Less: Portion of Surplus to be transferred to the Capital Fund (25%)		(3,155)
Projected General Fund Balance at June 30, 2012		102,822

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 SEPTEMBER 30, 2011

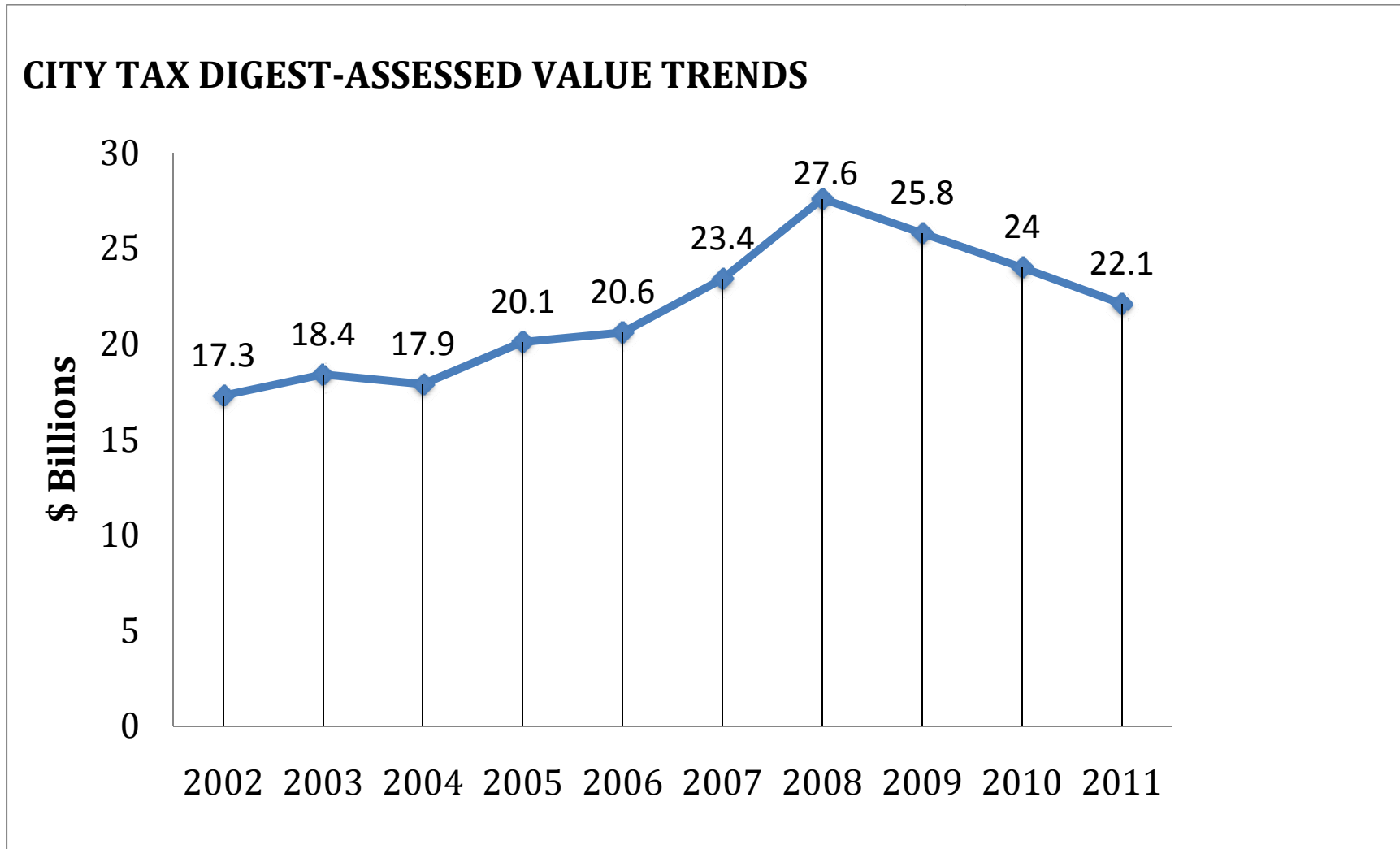
GENERAL FUND										
Revenue Category	2012 Anticipation	SEPT 5 Year AVG %	SEPT Budget Based on Anticipation	SEPT Actual	Total Variance	Perf. Variance	Timing Variance	% Perf. Variance	Risk Assessment	
Current Year Property Taxes	176,478,244	14.4%	25,462,138	54,906,219	29,444,081	3,478,244	25,965,837	13.7%	Moderate-Collections Sept/Oct.	
Local Option Sales Tax	100,580,000	25.1%	25,213,995	24,122,969	(1,091,026)	(1,091,026)		-4.3%	Moderate-Unemployment Rate levels	
Hotel/Motel Tax (1)	11,935,000	24.4%	2,914,543	2,581,790	(332,753)	(332,753)		-11.4%	Low-Sustained levels in Business Travel	
Public Utility Franchise	63,400,000	8.2%	5,197,516	8,766,936	3,569,420	3,569,420		68.7%	Low-Public Utilities and DWM (\$16.5M)	
Indirect Cost Recovery	30,779,400	25.0%	7,691,772	7,777,987	86,215	86,215		1.1%	Low-Stable city FTE levels	
General Business License	38,825,950	9.7%	3,763,750	1,784,779	(1,978,971)		(1,978,971)	0.0%	Low-Corporate Gross Revenue levels	
Insurance Premium	23,575,000	0.0%	0	0	0	0		0.0%	Moderate-Payment due in October	
Other Licenses/Permits	19,366,900	12.7%	2,462,398	2,374,812	(87,585)	(87,585)		-3.6%	Moderate- Construction sector (DPCD Permits excluded)	
Building Permits	6,000,000	26.9%	1,616,482	1,276,963	(339,519)	(339,519)		-21.0%	DPCD Building Permits excluded	
Alcohol	15,676,558	26.3%	4,130,262	3,648,778	(481,484)	(481,484)		-11.7%	Low	
Fines/Forfeitures	19,200,000	19.0%	3,656,818	5,188,971	1,532,153	1,532,153		41.9%	Low-Ticketing Activity key componen	
Intangible Recording Taxes	3,373,766	29.9%	1,008,240	738,739	(269,501)	(269,501)		-26.7%	Low-Healthy Mortgage rate environmen	
Land and Building Rentals	8,618,587	28.2%	2,429,753	2,278,104	(151,649)	(151,649)		-6.2%	Low	
Real Estate Transfer Taxes	1,200,000	36.1%	433,246	267,710	(165,537)	(165,537)		-38.2%	Low-Predicated on Stable RE Market	
Prior Year Property Taxes (incl	1,000,000	25.0%	249,900	(109,809)	(359,709)	(359,709)		-143.9%	Moderate	
Public Utility CY	6,500,000	0.0%	0	0	0	-		0.0%	Low-Due in December	
Public Utility PY	0	0.0%	0	6,004	6,004	6,004		0.0%		
Penalties & Interest on Hotel and	0	25.0%	0	293	293	293		0.0%		
Interest on Alcohol & Hotel taxes	0	25.0%	0	80	80	80		0.0%		
Motor Vehicle	7,850,000	25.0%	1,961,715	2,256,914	295,199	295,199		15.0%	Low-Monthly Payments 'Car Tag	
Other Charges for Services	4,512,574	25.0%	1,127,692	991,172	(136,520)	(136,520)		-12.1%		
Non Recurring Revenue	0	25.0%	0	202,585	202,585	202,585		0.0%		
Recoveries	1,671,675	22.7%	379,766	144,165	(235,600)	(235,600)		-62.0%		
Other Miscellaneous Revenue	164,707	25.0%	41,160	8,415	(32,745)	(32,745)		-79.6%		
Interest Earnings	2,000,000	25.0%	499,800	181,034	(318,766)	(318,766)		-63.8%		
Operating Transfers	800,000	0.0%	0	0	0	0		0.0%	Car rental transfer	
Other Financing Sources	200,000	0.0%	0	404,173	404,173	404,173		0.0%		
General Fund subtotal revenues	543,708,360	16.6%	90,240,946	119,799,783	29,558,838	5,571,972	23,986,866	6.2%		
Fund Balance	6,912,034			6,912,034						

Total General Fund Revenues and Fund Balance 550,620,394 126,711,817

"2012 Anticipation" per the Department of Finance-Office of Revenue.
 "SEPT Budget Based on Anticipation" amount is 2012 Anticipation multiplied by the SEPT 5 Year Average %.
 "SEPT Actual" is the actual receipts received for SEPT 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 – FIRST QUARTER TAX UPDATE



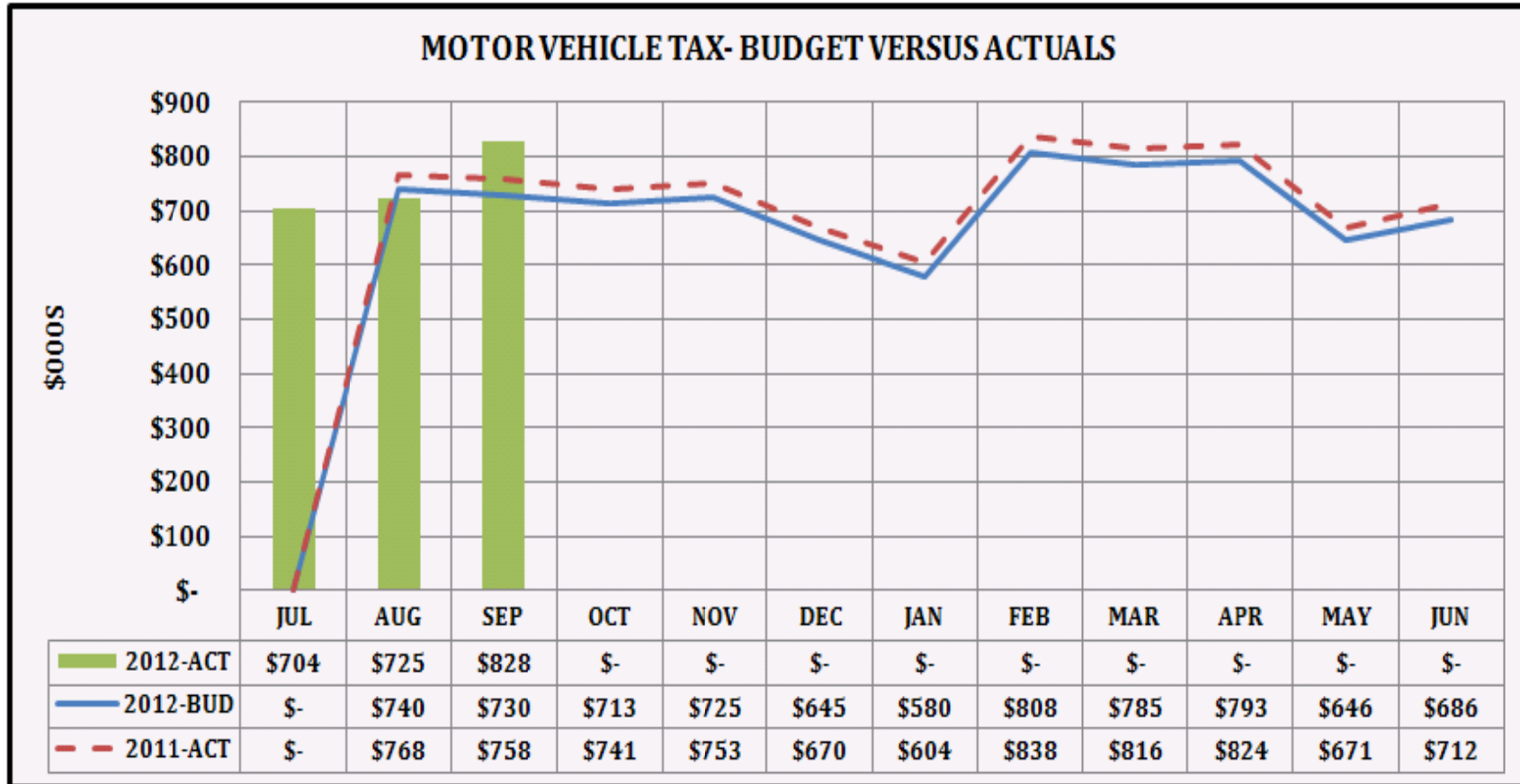
MILLAGE RATE, ASSESSED VALUE, AND COLLECTION RATE TRENDS

	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)

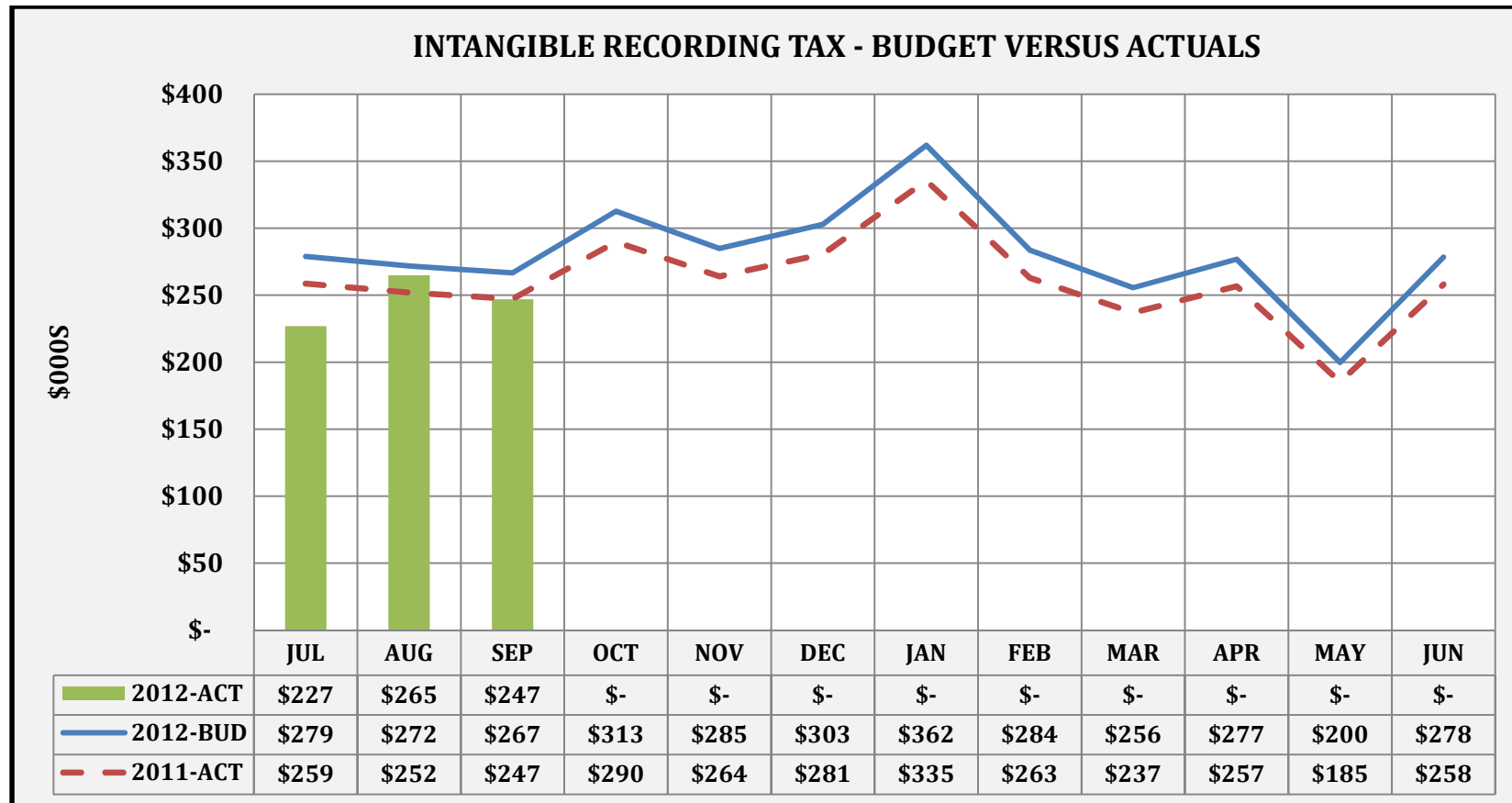
THE DECLINING DOLLAR VALUE OF ONE MILL

	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

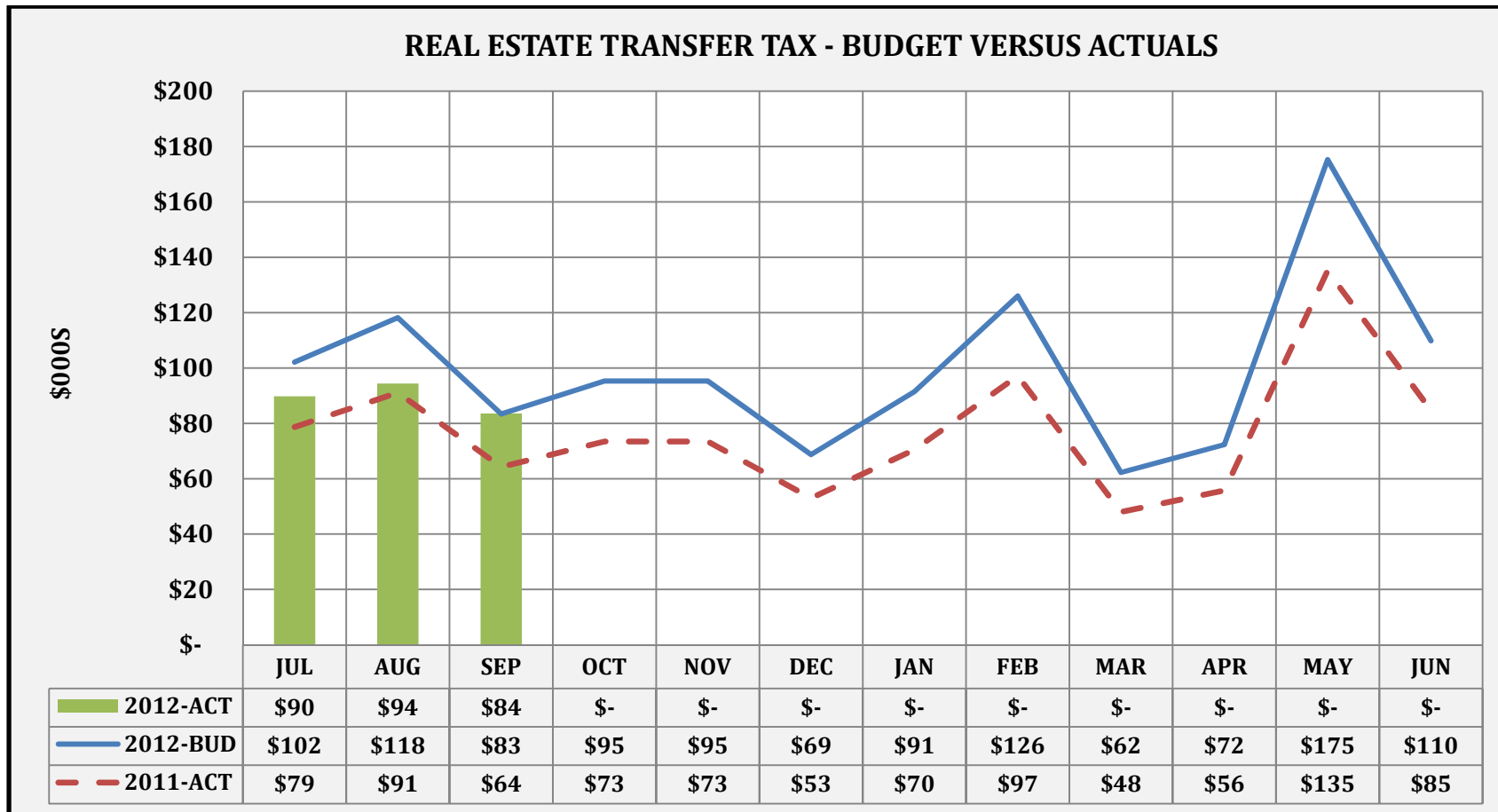
MOTOR VEHICLE TAX



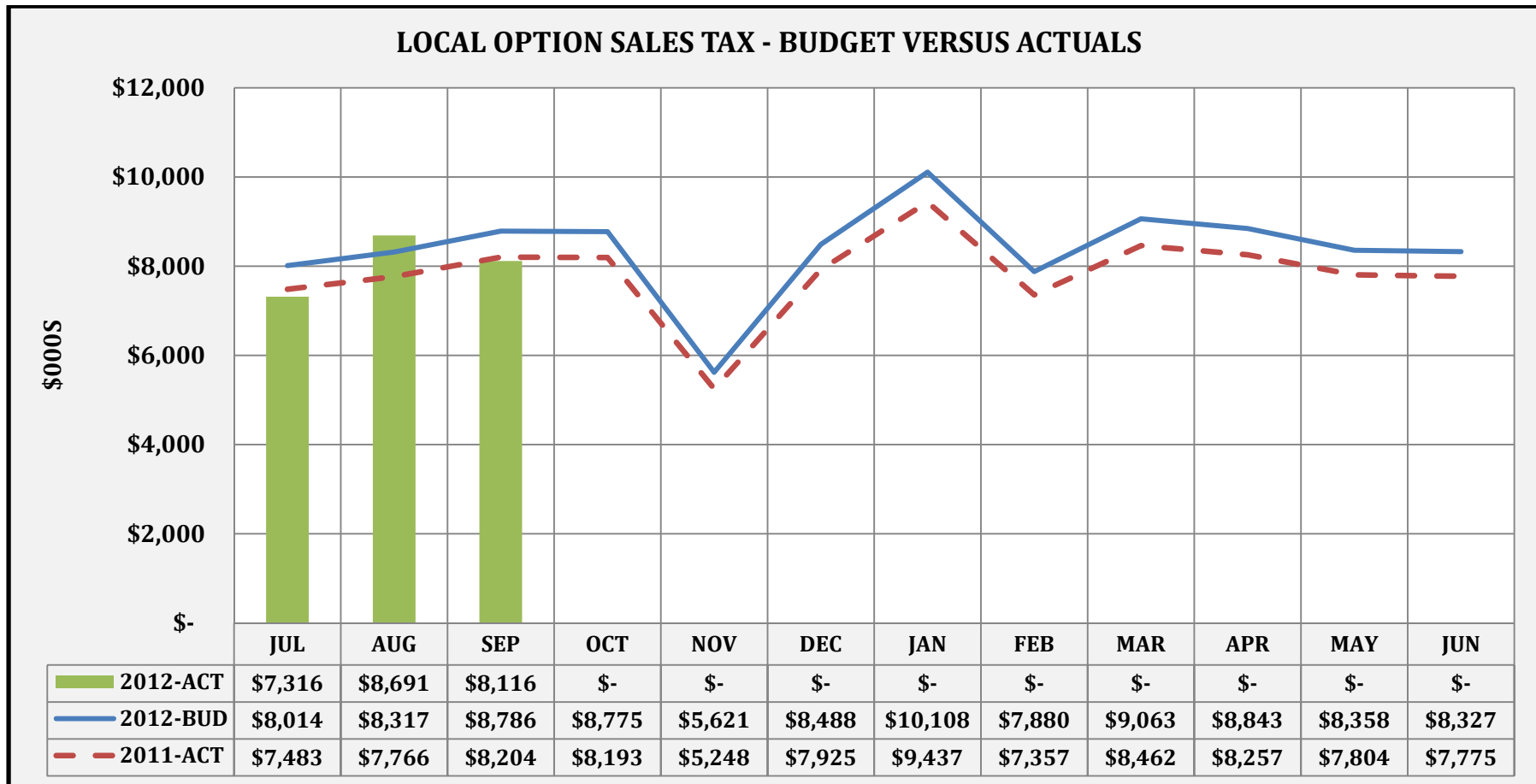
INTANGIBLE RECORDING TAX



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
Vacant	Budget Analyst	Corrections (Pam Bracey – Temp) Ethics (Youlanda Carr – Temp) E911 (Youlanda Carr – Temp) Police (Youlanda Carr – Temp)	404.330.6949
Vacant	Budget Analyst	Finance (Youlanda Carr – Temp)	404.330.6949
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
Antrameka Knight	Budget Analyst	ACRB Aviation – Operations	404.865.8475
Jessime McGarity	Budget Manager	City Council Executive Office Aviation – Capital	404.330.6902

APPENDIX E – 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.