

CITY OF  
ATLANTA



DEPARTMENT OF  
FINANCE



FY13 SECOND QUARTER REPORT

# FINANCIAL STATUS REPORT





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## **EXECUTIVE SUMMARY**

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

- **Executive Summary**  
This section provides an economic briefing and summary of the quarter's results for General Fund and its Departments, the Enterprise Funds, Other Funds and the current Fund Balance Projection.
- **General Fund Summaries**  
This section begins with an overview of the General Fund as of December 31, 2012. The section ends with a report for the non-departmental fund activities. If there are challenges to a department operating within the adopted budget, it will be reported in this section.
- **Enterprise Funds**  
The Enterprise Funds are reported in a format that focuses on each fund's respective revenue and expenditure position with explanations provided for variances.
- **Other Funds**  
Similarly, the Other Funds section reports on funds that may require subsidies from the General Fund.
- **Cash Pool/Flow Reports**  
The Cash Pool and Cash Flow reports provide the cash position of the City of Atlanta as of December 31, 2012.
- **Catastrophic (General) Fund Balance Projection**  
This section will be updated quarterly as each Department reports on its projected expenditures.
- **Debt and Investment Report**  
  
The Debt and Investment Report details the investment and debt portfolio activity of the City of Atlanta as of December 31, 2012.
- **Appendices**  
The appendices have been added to provide additional information related to Revenue Detail, commentary about the General Fund's Revenue performance, as well as a Glossary of Terms. This section also includes contact information for the Budget Analysts.





**ECONOMIC BRIEFING**

**2013 Economic Outlook** The University of Georgia Selig Center indicates that Georgia and Atlanta MSA will continue to recover from the Great Recession, but the pace of growth will be modest. Georgia Gross Domestic Product will increase by 2.1% which is close to the 2% increase estimated for 2012. The Atlanta MSA economic risk factors are associated with any major domestic policy issues from the Federal Budget, Oil Supply interruption, or exacerbated European Union financial issues. The State of Georgia's economy is expected to perform slightly better than the U.S. economy for the first time in a decade. One legacy of the Great Recession is the significant wealth loss that has dramatically reduced the amount of funds to launch or expand small businesses. Furthermore, the performance of Georgia's housing market is contingent on the performance of the labor market.

**Property Tax Revenues** The local property tax bases remains challenging throughout the Atlanta MSA. The City continues to maintain a conservative tax forecasting posture due to the weaknesses indicated in both the residential and commercial bases which account for one-third of General Fund revenues. Real and Personal Property Tax bills were mailed on August 1, 2012, and due on September 15, 2012. The City budgets property tax revenues in advance of the State approved tax digest.

The collection rate as of December 2012 is 97% as compared to 95% as of December 2011. The variance is attributed to timing. The FY13 property tax forecast has been achieved and associated risk assessment for FY13 is revised to low for the remainder of FY13. Property tax trends continue to be monitored and compared with other real estate metrics given its significant share of General Fund revenues.

<b>Economic Indicators</b>			
<b>Commercial Office Vacancy Rates</b>	<b>Dec-12</b>	<b>2011</b>	<b>Change</b>
<i>Atlanta Total Market (CBD &amp; Non-CBD)</i>	19.7%	20.8%	-1.1%
<i>Buckhead</i>	18.9%	20.5%	-1.6%
<i>Midtown</i>	19.9%	21.7%	-1.8%
<i>Downtown</i>	23.7%	21.6%	2.1%
<b>Unemployment Rate</b>	<b>Dec-12</b>	<b>Dec-11</b>	<b>Change</b>
<i>Georgia</i>	8.6%	9.4%	-0.8%
<i>Atlanta MSA</i>	9.4%	10.6%	-1.2%
<b>Consumer Price Index</b>	<b>Dec-12</b>	<b>Dec-11</b>	<b>Change</b>
<i>US National-All Items</i>	229.6	225.6	4.0
<i>US National-All Items % Change</i>	1.7	3	-1.3
<b>Hotel/Motel</b>	<b>YTD -2012</b>	<b>2011</b>	<b>Change</b>
<i>Atlanta RevPar Upper Priced Hotels</i>	\$76.41	\$69.50	\$6.91
<i>Atlanta RevPar Lower Priced Hotels</i>	\$27.79	\$26.04	\$1.75
<i>Metro Atlanta Occupancy Rates</i>	56.2%	53.9%	2.3%

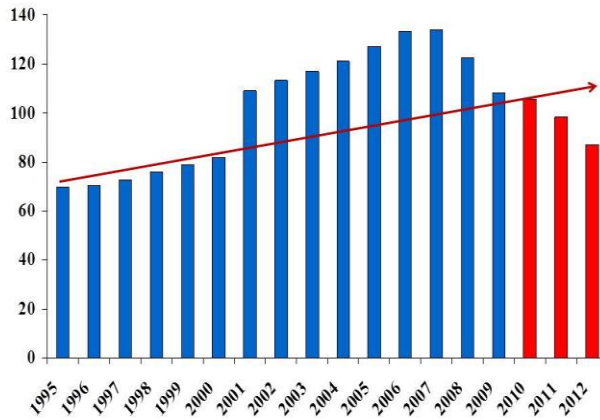
**Labor Market** Unemployment rose to 9.4% in December 2012 as compared to 8.4% in September 2012. The increase is primarily attributable to weakness in the construction, manufacturing and retail trade sectors. The Atlanta MSA unemployment will be monitored as it is a key metric for the underlying strength of the economy particularly impacting consumer spending which correlates closely with key General Fund Revenue sources most notably sales tax.

**Hotel Market RevPAR** is defined as Revenues Per Available Room. This index is a good metric for the health of the hotel industry. The RevPar increase of \$6.91 at upper priced hotel is a positive sign for revenue associated from lodging, tourism, and retail activity. Improvements in RevPar coupled with lower unemployment levels correlates with taxable retail sales activity.

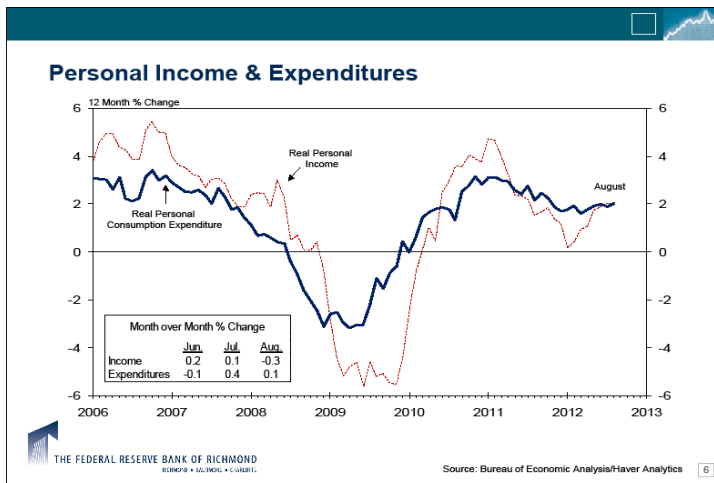
**Consumer Price Index** The CPI reflects spending patterns for each of two population groups: all urban consumers and urban wage earners and clerical workers. The December CPI for ALL Urban Consumers (CPI-U) has increased on a seasonally adjusted basis. BLS reports that for the second consecutive month the increase in the all items index was primarily due to an increase in the gasoline index.

**Elastic Revenues (Sales tax, hotel/motel, business license, and building permits)** Prior recessions have shown that these sources of income correlate closely with the economic peaks and troughs. Sales tax revenues as of FY13 second quarter are \$50 million compared to \$47.4 million as of FY12 second quarter. The improvement in the unemployment rate, consumer spending, and tourism activity are factors in the taxable retail sales trend. Hotel/motel tax revenues for FY13 are \$6 million compared to \$5.7 million for FY12; this amount represents the City's 24.99% tax share.

**Case-Shiller Home Values For Metro Atlanta**

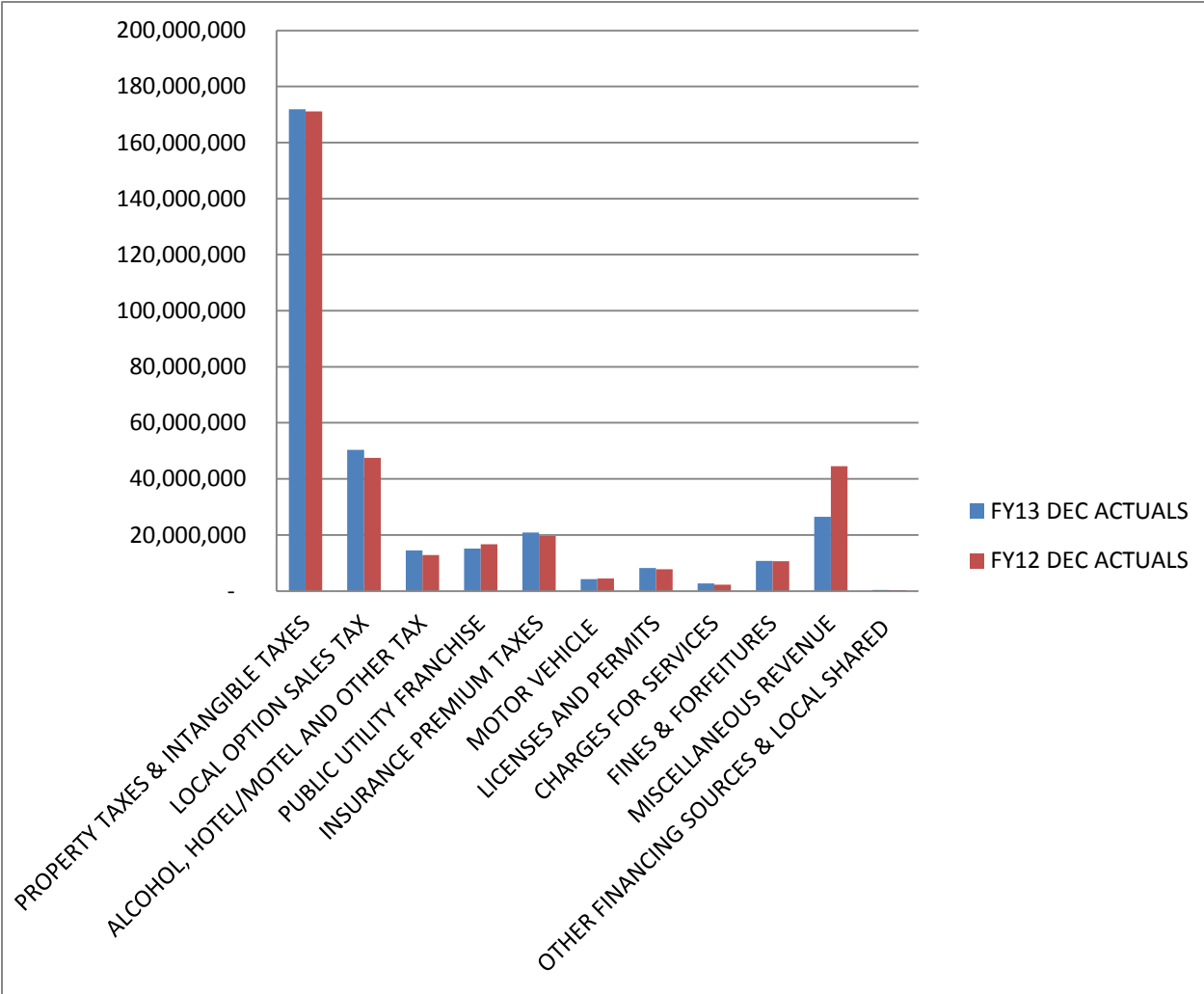


- Peak was July 2007.
- Current Home Values Remain Below The Normal Trend Line



**GENERAL FUND**

The City is on target to collect the total amount of budgeted **general fund revenues**, or \$526MM, 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 FY13 revenue collections are 61.80% of total anticipations compared to 61.36% as a percentage of total anticipations collected in FY12. A detailed list of revenues can be found in Appendix A.

Category	FY13 Funding Budget	FY13 Anticipations	Budget Dec-12	Actual-Dec-12	YTD Anticipation %	FY12 Anticipations	Actual Dec-11	YTD Anticipation %
PROPERTY TAXES & INTANGIBLE TAXES	\$ 165,400,000	\$ 165,400,000	\$ 157,402,457	\$ 171,874,286	103.91%	180,852,010	\$ 171,105,771	94.61%
LOCAL OPTION SALES TAX	107,000,000	107,000,000	52,668,770	50,371,583	47.08%	100,580,000	47,484,875	47.21%
ALCOHOL, HOTEL/MOTEL AND OTHER TAX	35,750,812	35,750,813	14,205,425	14,449,881	40.42%	35,311,558	12,796,538	36.24%
PUBLIC UTILITY FRANCHISE	63,400,000	63,400,000	11,335,692	15,140,517	23.88%	63,400,000	16,694,591	26.33%
INSURANCE PREMIUM TAXES	19,700,000	19,700,000	19,700,000	20,924,594	106.22%	23,575,000	19,699,905	83.56%
MOTOR VEHICLE	8,000,000	8,000,000	4,000,000	4,224,252	52.80%	7,850,000	4,482,256	57.10%
LICENSES AND PERMITS	55,300,002	55,300,002	8,412,766	8,189,657	14.81%	64,192,850	7,790,500	12.14%
CHARGES FOR SERVICES	4,986,324	4,986,324	2,493,162	2,690,601	53.96%	4,512,574	2,257,125	50.02%
FINES & FORFEITURES	22,300,002	22,300,002	9,797,068	10,705,575	48.01%	19,200,000	10,621,599	55.32%
MISCELLANEOUS REVENUE	60,243,744	44,610,630	27,554,190	26,513,709	59.43%	50,946,403	44,585,320	87.51%
OTHER FINANCING SOURCES & LOCAL SHARED	200,000	200,000	161,207	364,298	182.15%	200,000	334,237	167.12%
<b>Grand Total Revenues</b>	<b>\$ 542,280,884</b>	<b>\$ 526,647,771</b>	<b>\$ 307,730,737</b>	<b>\$ 325,448,953</b>	<b>61.80%</b>	<b>\$ 550,620,394</b>	<b>\$ 337,852,717</b>	<b>61.36%</b>

The **general fund departmental expenditures** are projected to be 2% below budget, but the **overall general fund expenses** are projected to be 4% below budget, which is primarily attributed to the restricted reserves. Beginning on page 15, detailed explanations of each general fund department budget variances are included.

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### ENTERPRISE FUNDS

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

The enterprise funds are comprised of the following funds:

- Aviation Revenue Fund (pg. 41)
- Building Permit Fund (pg. 55)
- Civic Center Fund (pg. 61)
- Parks Facilities Fund – Cyclorama (pg. 67)
- Solid Waste Fund (pg. 73)
- Water and Wastewater Revenue Fund (pg. 81)

As of December 31, 2012, the **Aviation Revenue fund (page 41)** collected \$242.5MM, which is slightly below the year-to-date budget of \$244MM. The Commercial revenues and Non-Airline Cost recoveries are under budget, but are expected to improve in the 3<sup>rd</sup> quarter. The expenditures are 23% under budget. The reserve balance of \$103.3MM accounts for the variance. The remaining surplus is primarily due to personnel savings and timing of projects and contracts.

The **Building Permit Fund (page 55)** was established in November 2011 as an enterprise fund. The revenue projections are projected to be 65% over budget as of December 2012. The expense budget is \$7.5MM compared to projected expenses of \$7.8MM. The variance of \$360K is due primarily to vacant positions and timing of invoices.

The **Civic Center fund (page 61)** revenues are expected to be below anticipations for the year by \$471K. Additionally, expenditures are expected to be under budget by \$104K, which is primarily due to utility expenses less than anticipated.

The **Parks Facilities fund (Cyclorama) (page 67)** is expected to exceed budgeted revenues by 10% due to increased field trips. Expenditures are expected to be over budget by 3%.

Revenues are expected to be on target in the **Solid Waste fund (page 73)**. 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 a slight anticipated expense variance and is projecting an overall surplus of \$1.4MM.

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The **Department of Watershed Management (page 81)** is projecting to meet anticipations and includes the MOST revenue. The expenses are expected to be under budget by \$80.7MM or 15% and is mainly due to vacancies, OPEB and fund reserves.

#### **OTHER FUNDS**

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The **911 Communications Center (page 97)** 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 (\$5.1MM) since the fees collected do not fully support the operating expenses of this fund.

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 103)** department provides fuel and maintenance services to City departments. Revenues are expected to exceed expenses due to Indirect Cost is not currently being charged to funds. Expenditures are also trending low due to a decline in fuel cost and less maintenance anticipated.
- The **Group Insurance Fund (page 111)** accounts for the medical benefits for active and non-active employees. Revenues have increased since the same period in FY12 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 121** and will be updated each quarter as projections are completed. As of December 31, 2012, the projected FY13 fund balance is \$131MM which is \$4.28MM increase from the unaudited FY12 ending fund balance of \$126.7MM.

# **GENERAL FUND**

## GENERAL FUND SUMMARY

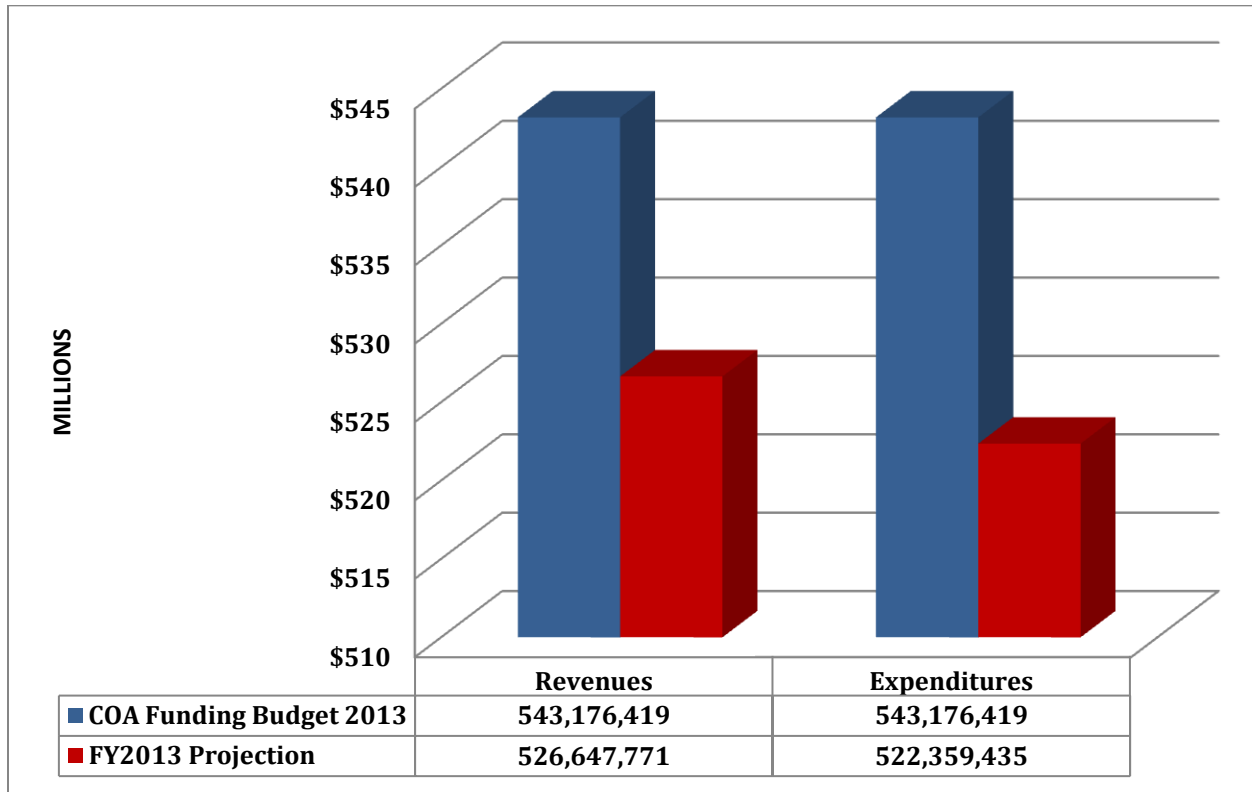
### BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION SUMMARY

Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul. 2012 - Dec 2012)	Projected Expenses (Jan. 2013 - Jun. 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
City Council	\$7,624,377	\$3,289,994	\$4,334,383	\$7,624,377	\$0	0%
Executive Offices	\$27,324,042	\$11,746,062	\$14,949,411	\$26,695,473	-\$628,569	-2%
Atlanta Citizens Review Board (ACRB)	\$371,490	\$129,908	\$255,770	\$385,678	\$14,188	4%
Auditor's Office	\$1,399,541	\$609,997	\$549,659	\$1,159,657	-\$239,884	-17%
Board of Ethics	\$351,741	\$175,933	\$178,536	\$354,469	\$2,728	1%
Corrections	\$25,605,509	\$13,150,305	\$13,248,970	\$26,399,275	\$793,766	3%
Finance	\$12,242,767	\$6,141,521	\$5,391,088	\$11,532,609	-\$710,158	-6%
Fire & Rescue	\$76,810,408	\$35,693,100	\$37,349,820	\$73,042,921	-\$3,767,487	-5%
Human Resources	\$4,845,689	\$2,333,155	\$2,869,760	\$5,202,915	\$357,226	7%
Information Technology	\$28,089,783	\$16,277,113	\$11,757,116	\$28,034,229	-\$55,554	0%
Judicial - Municipal Court Operations	\$8,885,215	\$4,406,312	\$4,263,054	\$8,669,366	-\$215,849	-2%
Judicial - Public Defender	\$1,545,697	\$713,094	\$749,091	\$1,462,185	-\$83,512	-5%
Judicial - Solicitor	\$2,932,943	\$1,485,222	\$1,579,396	\$3,064,618	\$131,675	4%
Law	\$5,674,062	\$2,637,240	\$2,938,515	\$5,575,755	-\$98,307	-2%
Parks, Recreation and Cultural Affairs	\$31,192,536	\$16,210,506	\$15,298,643	\$31,509,148	\$316,612	1%
Planning and Community Development	\$2,587,757	\$1,659,371	\$997,260	\$2,656,631	\$68,874	3%
Police Services	\$168,651,480	\$82,141,268	\$82,346,946	\$164,488,214	-\$4,163,266	-2%
Procurement	\$872,234	\$432,913	\$433,768	\$866,681	-\$5,553	-1%
Public Works	\$24,963,924	\$12,857,594	\$12,308,052	\$25,165,646	\$201,722	1%
<b>Subtotal excluding Nondepartmental</b>	<b>\$431,971,195</b>	<b>\$212,090,608</b>	<b>\$211,799,239</b>	<b>\$423,889,847</b>	<b>-\$8,081,348</b>	<b>-2%</b>
Non-Departmental	\$96,229,104	\$50,877,108	\$47,592,480	\$98,469,588	\$2,240,484	2%
<b>Subtotal All Departments</b>	<b>\$528,200,299</b>	<b>\$262,967,716</b>	<b>\$259,391,720</b>	<b>\$522,359,435</b>	<b>-\$5,840,863</b>	<b>-1%</b>
Restricted Reserves	\$12,227,722	\$0	\$0	\$0	-\$12,227,722	-100%
Employee Compensation Enhancements	\$2,748,398	\$0	\$0	\$0	-\$2,748,398	-100%
<b>General Fund</b>	<b>\$543,176,419</b>	<b>\$262,967,716</b>	<b>\$259,391,720</b>	<b>\$522,359,435</b>	<b>-\$20,816,983</b>	<b>-4%</b>



## GENERAL FUND

### BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual- DEC-2011	YTD Budget DEC-2012	YTD Actual- DEC-2012	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	337,852,717	307,730,737	325,448,953	543,176,419	526,647,771	(16,528,648)	-5%
Expenditures	263,257,946	271,588,209	251,394,071	543,176,419	522,359,435	(20,816,983)	-4%
Surplus (deficit)	74,594,771	36,142,528	74,054,882	-	4,288,336	4,288,336	N/A

Expenditure Detail:	YTD Actual Dec-11	YTD Budget Dec-12	YTD Actual Dec-12	FY2013 Funding Budget	FY2013 Projection	Variance \$	Variance %
Restricted Reserves				14,976,120		(14,976,120)	-100%
Other Expenditures	263,257,946	271,588,209	251,394,071	528,200,299	522,359,435	(5,840,863)	-1%
Total Expenditures	263,257,946	271,588,209	251,394,071	543,176,419	522,359,435	(20,816,983)	N/A

**Major Revenue Variances:**

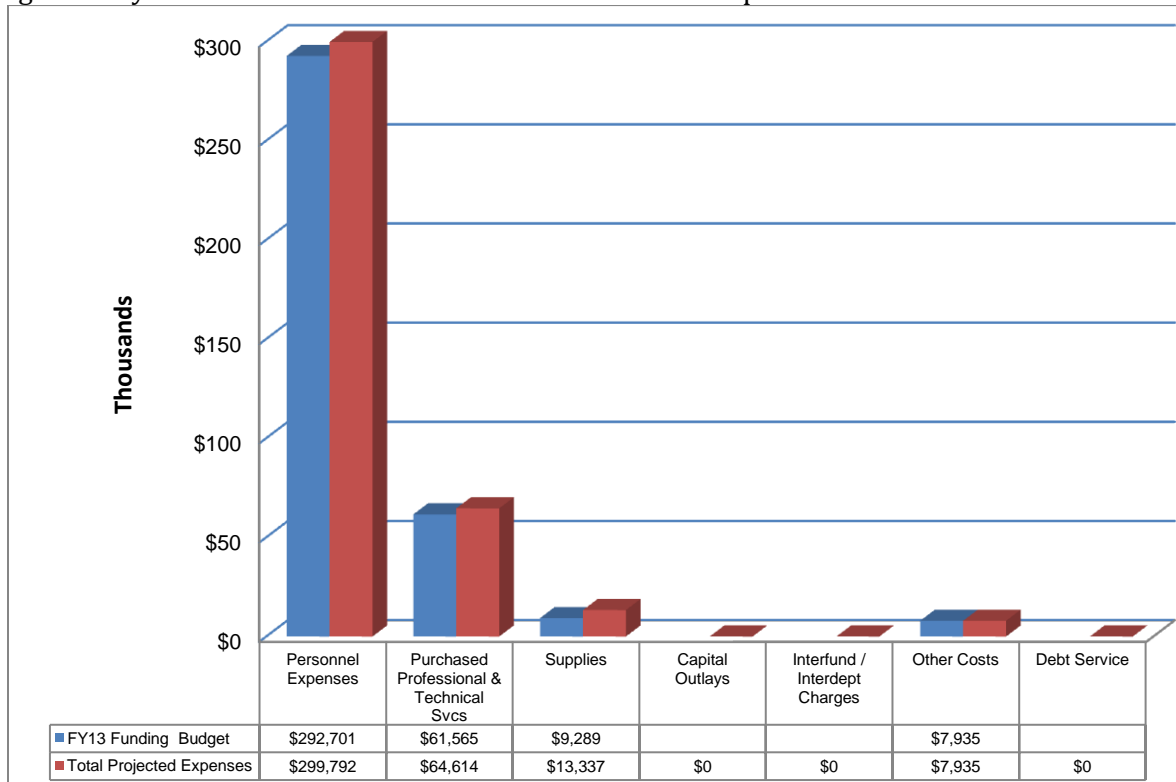
The year-to-date Revenue anticipations are \$307MM compared to year-to-date actual receipts of \$325M. Additional revenue anticipated for Department of Watershed Management back rent.

**Major Expenditure Variances:**

The Department of Human Resources is projected to be over budget by 7%, which is primarily due to an increase in extra help and overtime expenses. The Department of Corrections is projected to be over budget by 3%, which is due mainly to additional accounts that are being billed for water/sewer at the Grady locations. \$5MM anticipated for E911 subsidy.

**GENERAL FUND – ATLANTA CITIZENS REVIEW BOARD (ACRB)**

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.



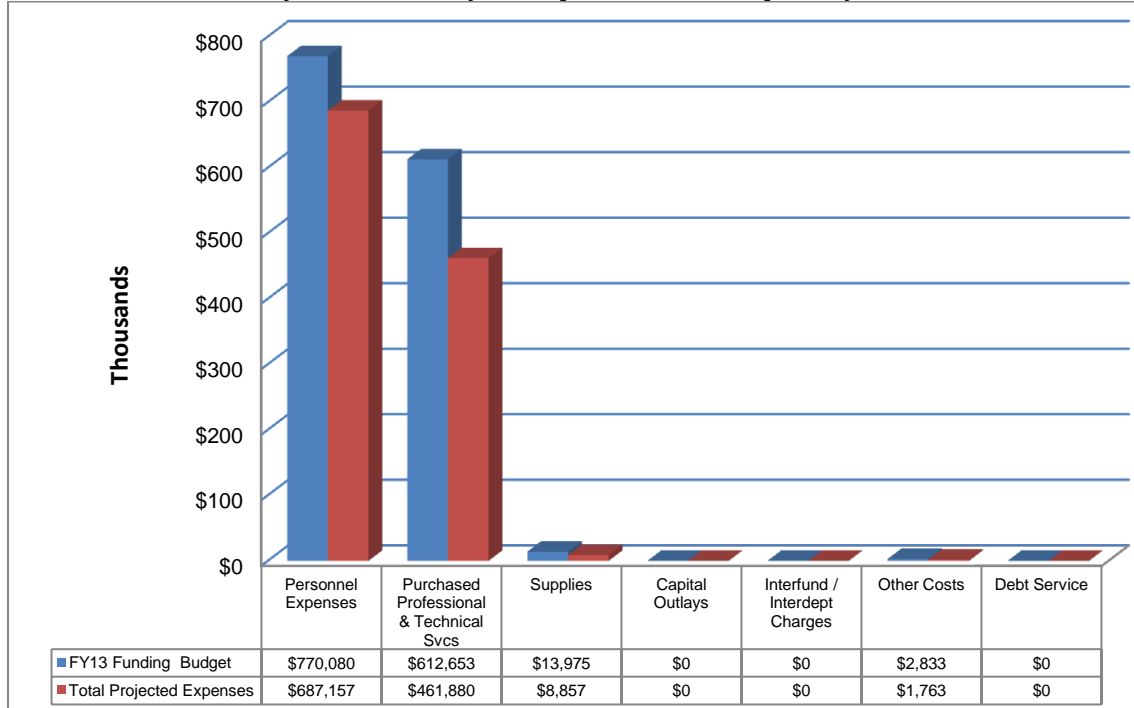
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$292,701	\$109,070	\$190,722	\$299,792	\$7,091	2%
Purchased Professional & Technical Svcs	\$61,565	\$11,472	\$53,142	\$64,614	\$3,049	5%
Supplies	\$9,289	\$8,679	\$4,658	\$13,337	\$4,048	44%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$7,935	\$687	\$7,248	\$7,935	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$371,490</b>	<b>\$129,908</b>	<b>\$255,770</b>	<b>\$385,678</b>	<b>\$14,188</b>	<b>4%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	An extra help position has been requested. This position will help with the community outreach effort.
Purchased Professional & Technical Services	The department continues to focus on the mission of community outreach. This includes updates to the website, mailings and training of community and staff.
Supplies	The department will be purchasing Transcription hardware, camera, video camera and other DIT recommended technology upgrades.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	These funds will be expended on the Board's third quarter retreat, additional Board training, and Board member reimbursements.
Debt Service	N/A

**GENERAL FUND – 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.



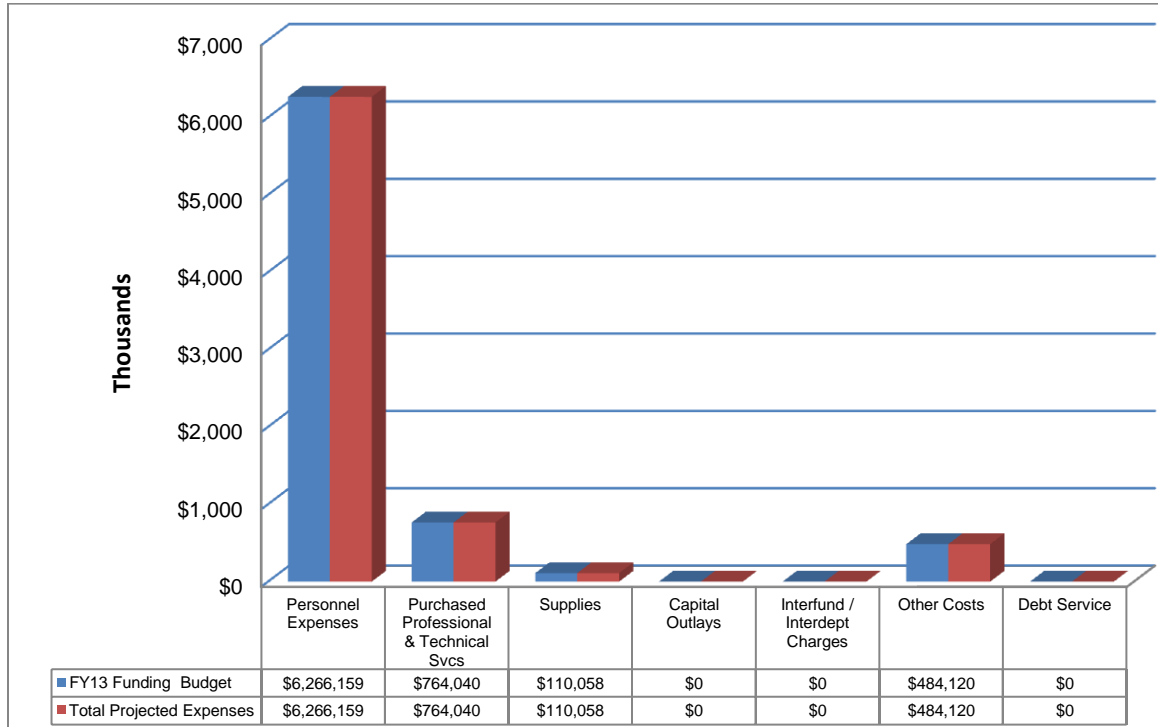
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$770,080	\$343,579	\$343,579	\$687,157	-\$82,923	-11%
Purchased Professional & Technical Svcs	\$612,653	\$260,357	\$201,523	\$461,880	-\$150,773	-25%
Supplies	\$13,975	\$5,180	\$3,676	\$8,857	-\$5,118	-37%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,833	\$882	\$882	\$1,763	-\$1,070	-38%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$1,399,541</b>	<b>\$609,997</b>	<b>\$549,659</b>	<b>\$1,159,657</b>	<b>-\$239,884</b>	<b>-17%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Auditor's Office had 1 vacant position. Salary savings will be used to pay interns or consultants for contracted audits.
Purchased Professional & Technical Services	This line item includes funds that will be utilized for FY12 and FY13 financial audits and contracted audits.
Supplies	This line item includes computer 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 Services	N/A

**GENERAL FUND – 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.



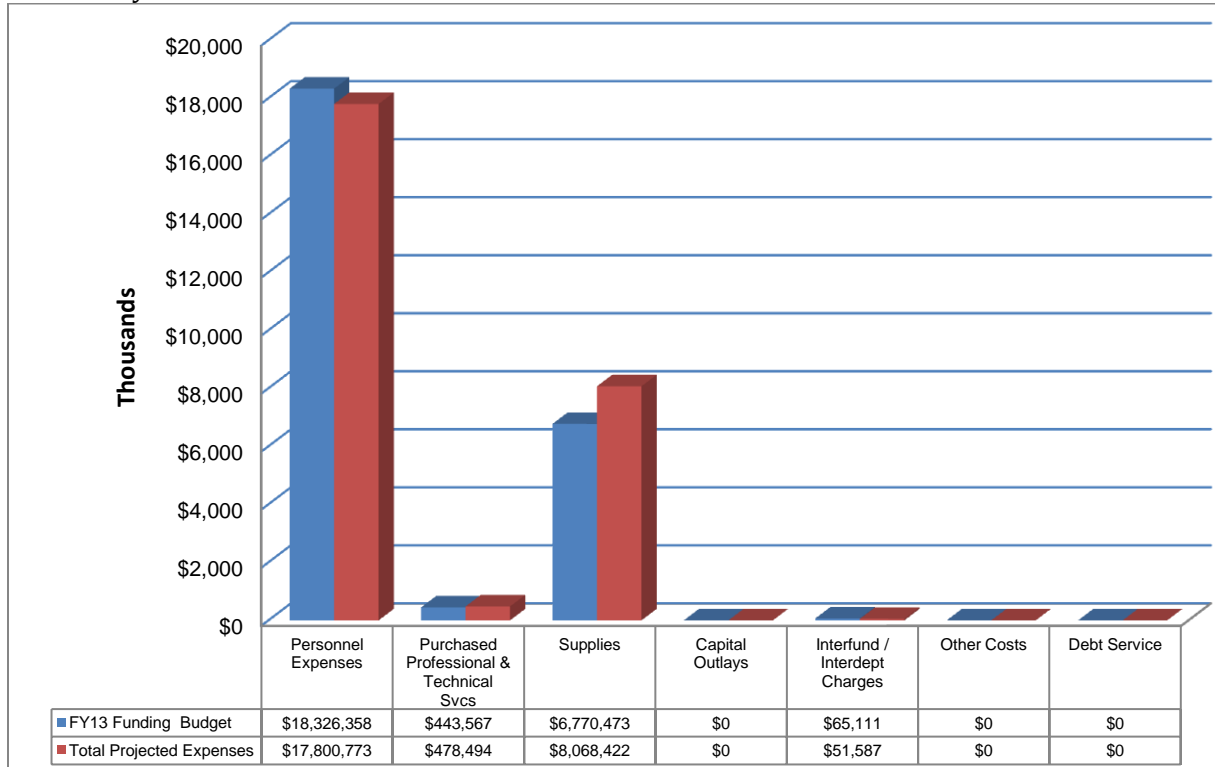
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$6,266,159	\$2,734,577	\$3,531,582	\$6,266,159	\$0	0%
Purchased Professional & Technical Svcs	\$764,040	\$203,115	\$560,925	\$764,040	\$0	0%
Supplies	\$110,058	\$12,875	\$97,183	\$110,058	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$484,120	\$339,427	\$144,693	\$484,120	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$7,624,377</b>	<b>\$3,289,994</b>	<b>\$4,334,383</b>	<b>\$7,624,377</b>	<b>\$0</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, City Council had 6 vacancies. Salary savings will offset 2 extra help positions.
Purchased Professional & Technical Services	YTD Encumbrance/Actuals reflect incorrectly encumbered funds related to Xerox/copier contracts. Will be fixed in 3rd quarter. 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 Services	N/A

**GENERAL FUND – 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.



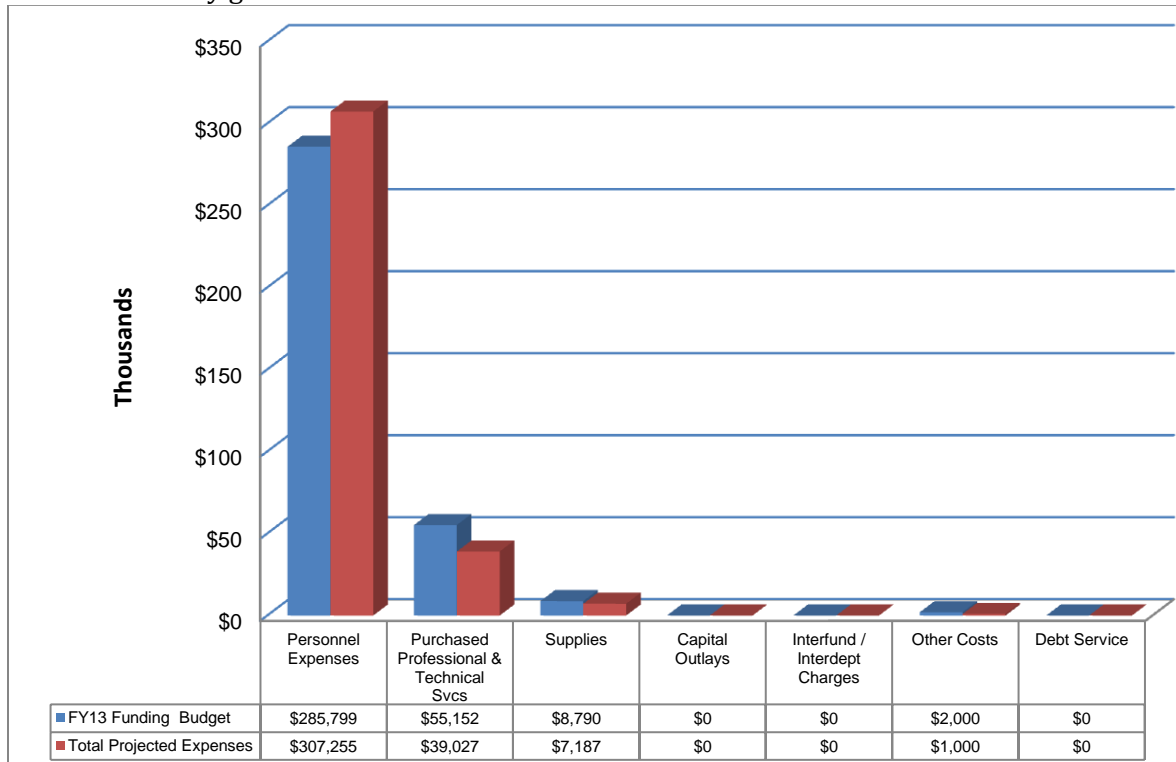
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$18,326,358	\$8,905,775	\$8,894,998	\$17,800,773	-\$525,585	-3%
Purchased Professional & Technical Svcs	\$443,567	\$293,249	\$185,245	\$478,494	\$34,927	8%
Supplies	\$6,770,473	\$3,929,787	\$4,138,635	\$8,068,422	\$1,297,949	19%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$65,111	\$21,494	\$30,092	\$51,587	-\$13,524	-21%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$25,605,509</b>	<b>\$13,150,305</b>	<b>\$13,248,970</b>	<b>\$26,399,275</b>	<b>\$793,766</b>	<b>3%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Department of Corrections had 14 Sworn vacant positions.
Purchased Professional & Technical Services	Deficit is due to Wireless Service contract and American Correctional Association (ACA Certification).
Supplies	Deficit is due to additional accounts for Water/Sewer at the Grady locations which are more than anticipated. The monthly average is approximately (\$558K).
Capital Outlays	N/A
Interfund/Interdept Charges	Projected to spend within budget and fluctuating fuel cost and less anticipated repairs.
Other Costs	N/A
Debt Service	N/A

**GENERAL FUND – 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.



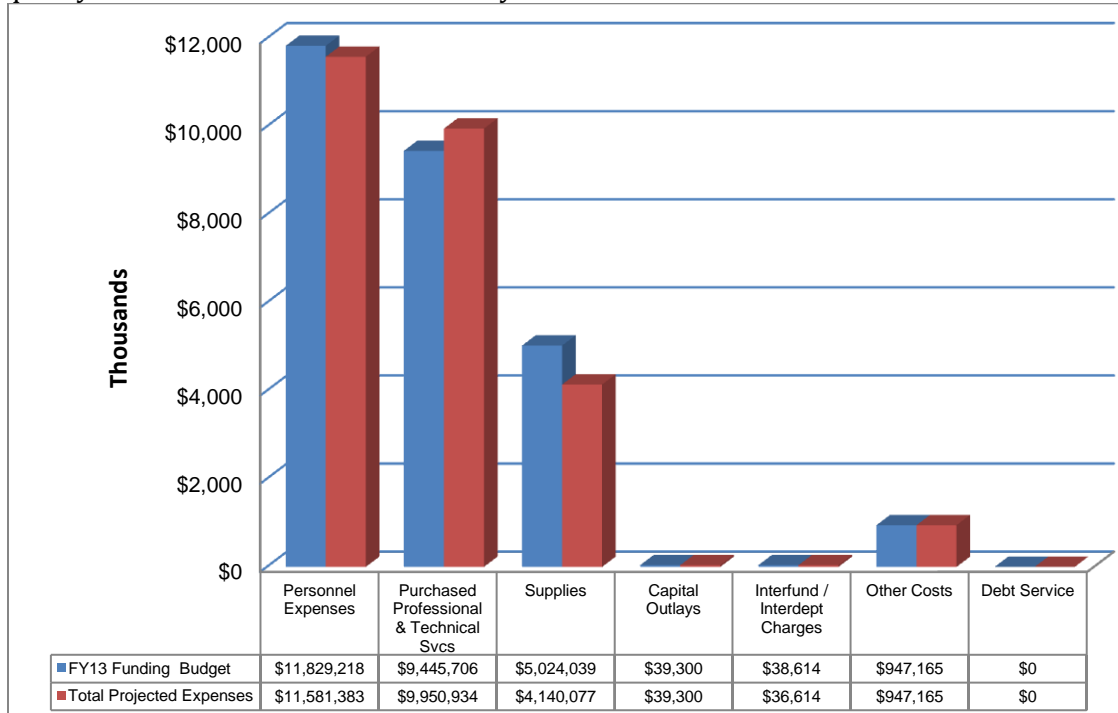
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$285,799	\$161,690	\$145,565	\$307,255	\$21,456	8%
Purchased Professional & Technical Svcs	\$55,152	\$10,581	\$28,446	\$39,027	-\$16,125	-29%
Supplies	\$8,790	\$3,662	\$3,525	\$7,187	-\$1,603	-18%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,000	\$0	\$1,000	\$1,000	-\$1,000	-50%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$351,741</b>	<b>\$175,933</b>	<b>\$178,536</b>	<b>\$354,469</b>	<b>\$2,728</b>	<b>1%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, there are no vacant positions. Variance in Personnel is due to pay in class salary adjustment; waiting on additional funds allotment.
Purchased Professional & Technical Services	No deficit or surplus is anticipated; on target.
Supplies	No deficit or surplus is anticipated; on target.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	No deficit or surplus is anticipated; on target
Debt Service	N/A

**GENERAL FUND – EXECUTIVE OFFICE**

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.



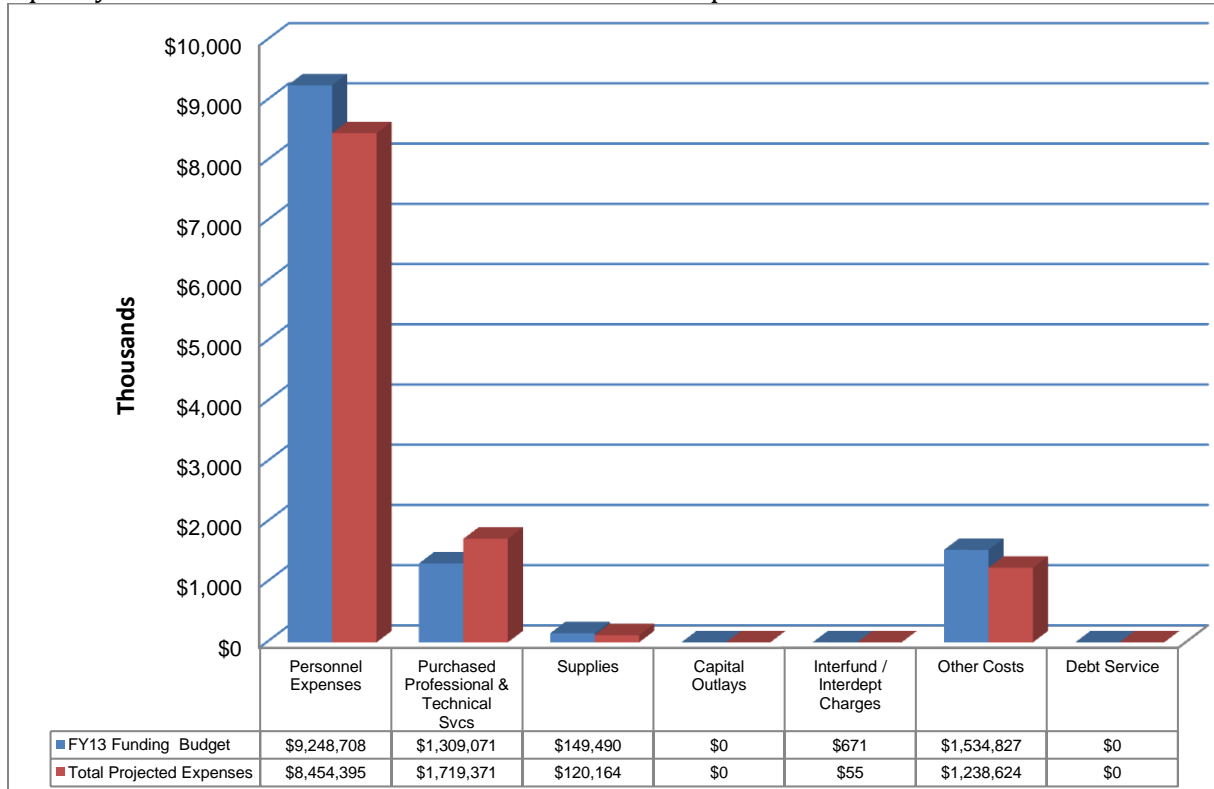
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$11,829,218	\$4,736,630	\$6,844,753	\$11,581,383	-\$247,835	-2%
Purchased Professional & Technical Svcs	\$9,445,706	\$5,006,792	\$4,944,141	\$9,950,934	\$505,228	5%
Supplies	\$5,024,039	\$1,967,642	\$2,172,435	\$4,140,077	-\$883,962	-18%
Capital Outlays	\$39,300	\$33	\$39,267	\$39,300	\$0	0%
Interfund / Interdept Charges	\$38,614	\$13,036	\$23,578	\$36,614	-\$2,000	-5%
Other Costs	\$947,165	\$21,929	\$925,236	\$947,165	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$27,324,042</b>	<b>\$11,746,062</b>	<b>\$14,949,411</b>	<b>\$26,695,473</b>	<b>-\$628,569</b>	<b>-2%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, Executive Office had 24 vacant positions to be filled in 3rd quarter.
Purchased Professional & Technical Service	Initially, non-budgeted items will be expensed during second quarter. 1) \$90,000, Office of The COO, Homeless Services Initiative 2) \$200,000 OEAM 311 Call Center Build Out.
Supplies	Projected to spend within budget.
Capital Outlays	Purchases will be made during 3 <sup>rd</sup> quarter.
Interfund/Interdept Charges	Projected to spend within budget.
Other Costs	Projected to spend within budget.
Debt Service	N/A

**GENERAL FUND – 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	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$9,248,708	\$4,227,197	\$4,227,197	\$8,454,395	-\$794,313	-9%
Purchased Professional & Technical Svcs	\$1,309,071	\$1,032,026	\$687,345	\$1,719,371	\$410,300	31%
Supplies	\$149,490	\$62,931	\$57,233	\$120,164	-\$29,326	-20%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$671	\$55	\$0	\$55	-\$616	-92%
Other Costs	\$1,534,827	\$819,312	\$419,312	\$1,238,624	-\$296,203	-19%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$12,242,767</b>	<b>\$6,141,521</b>	<b>\$5,391,088</b>	<b>\$11,532,609</b>	<b>-\$710,158</b>	<b>-6%</b>

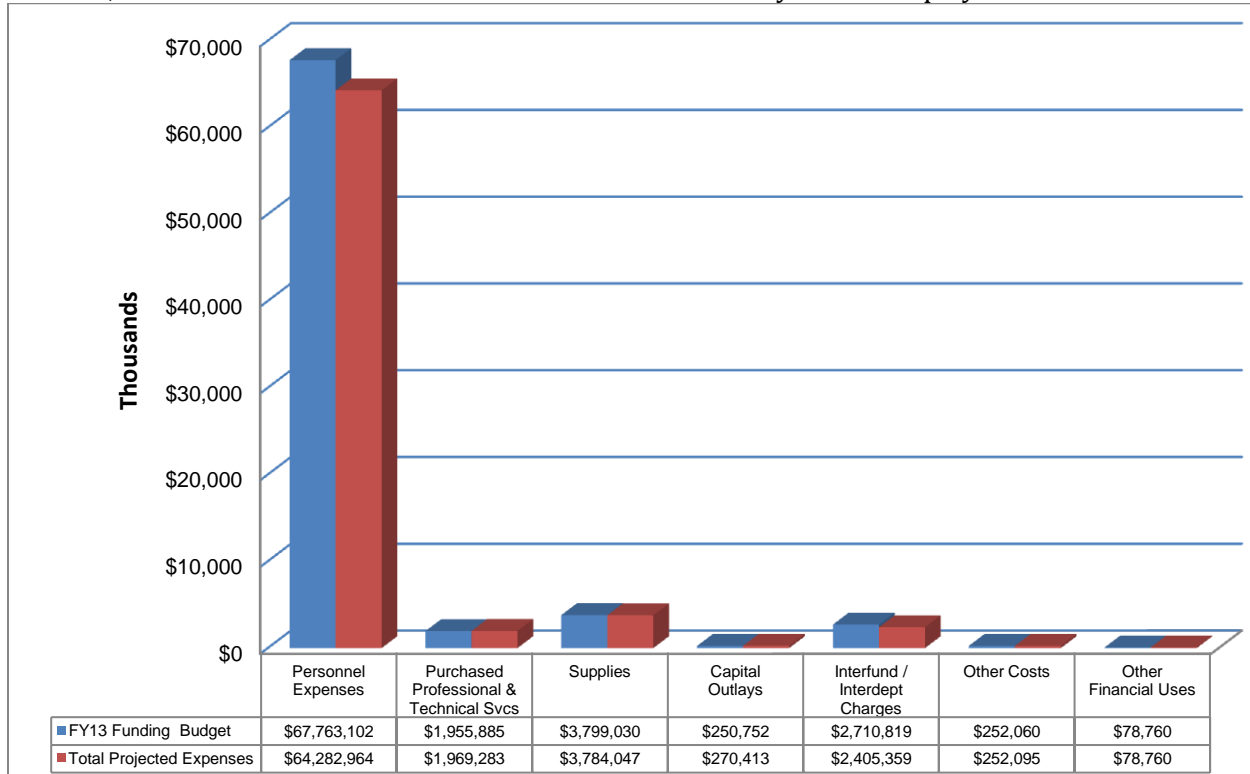
**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Department of Finance had 10 vacancies. The salary savings will offset purchased professional & technical services.
Purchased Professional & Technical Services	New Hyperion software purchased in 1st and 2nd quarter.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund/Interdept Charges	Projected to spend within budget.
Other Costs	Projected to spend within budget.
Debt Service	N/A



**GENERAL FUND – 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.



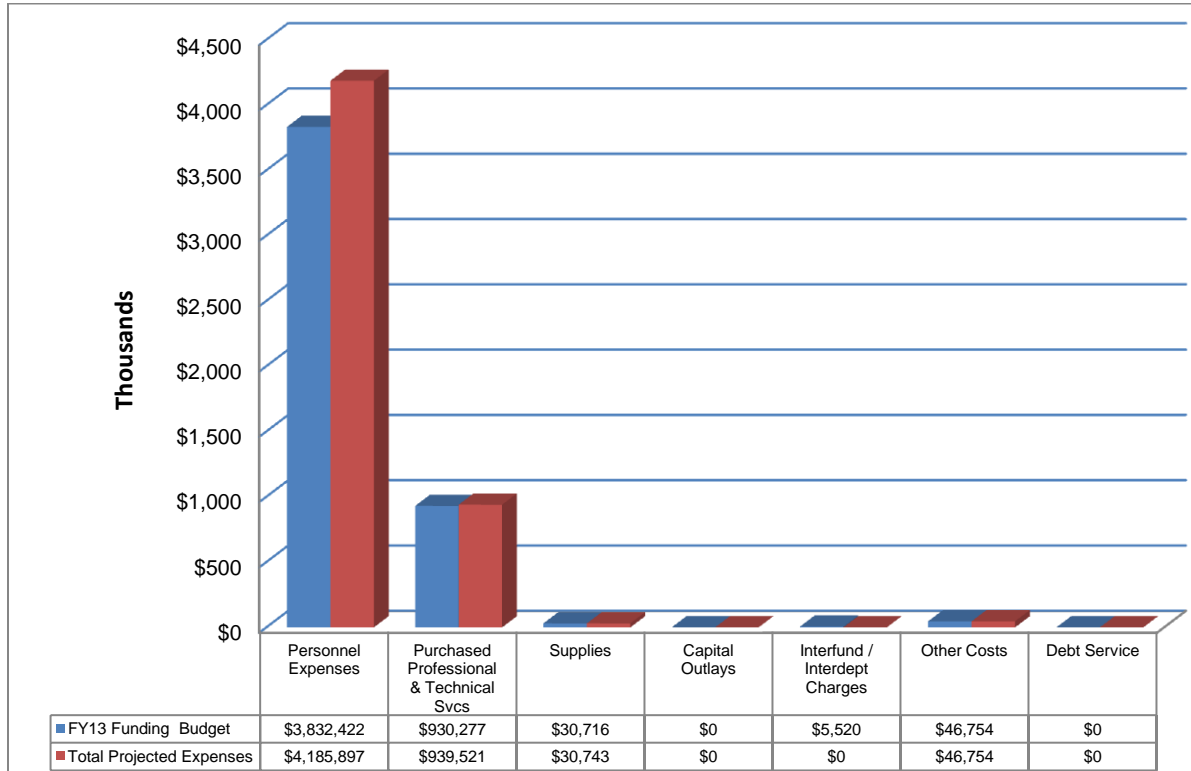
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$67,763,102	\$32,036,378	\$32,246,586	\$64,282,964	-\$3,480,138	-5%
Purchased Professional & Technical Svcs	\$1,955,885	\$742,452	\$1,226,831	\$1,969,283	\$13,398	1%
Supplies	\$3,799,030	\$1,323,878	\$2,460,168	\$3,784,047	-\$14,984	0%
Capital Outlays	\$250,752	\$111,112	\$159,301	\$270,413	\$19,661	8%
Interfund / Interdept Charges	\$2,710,819	\$1,273,425	\$1,131,934	\$2,405,359	-\$305,460	-11%
Other Costs	\$252,060	\$127,095	\$125,000	\$252,095	\$35	0%
Other Financial Uses	\$78,760	\$78,760	\$0	\$78,760	\$0	0%
<b>Grand Total</b>	<b>\$76,810,408</b>	<b>\$35,693,100</b>	<b>\$37,349,820</b>	<b>\$73,042,921</b>	<b>-\$3,767,487</b>	<b>-5%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Department of Fire Rescue had 59 vacant positions. The savings are primarily due to the amount time required to recruit and hire new employees.
Purchased Professional & Technical Services	This line consists of consultant services, training/travel and repair/maintenance of fire stations and buildings.
Supplies	Variance is due to conservative spending.
Capital Outlays	Deficit attributed to pending vehicle purchase more than anticipated.
Interfund/Interdept Charges	Projected to spend within budget.
Other Costs	This line contains the Fulton County MOU payments for the Station 36 area.
Debt Service	N/A

**GENERAL FUND – 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.



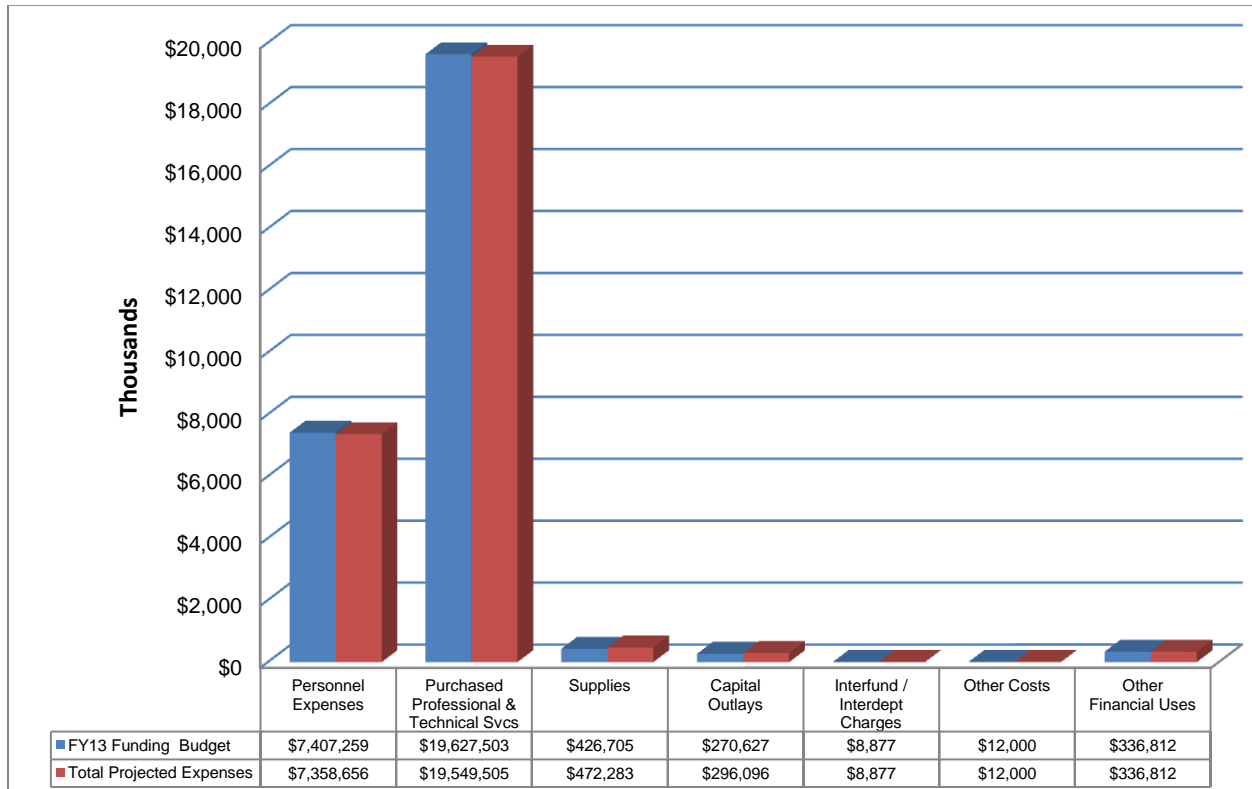
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$3,832,422	\$2,115,077	\$2,070,819	\$4,185,897	\$353,475	9%
Purchased Professional & Technical Svcs	\$930,277	\$171,929	\$767,592	\$939,521	\$9,244	1%
Supplies	\$30,716	\$24,502	\$6,241	\$30,743	\$27	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$5,520	\$0	\$0	\$0	-\$5,520	-100%
Other Costs	\$46,754	\$21,646	\$25,108	\$46,754	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$4,845,689</b>	<b>\$2,333,155</b>	<b>\$2,869,760</b>	<b>\$5,202,915</b>	<b>\$357,226</b>	<b>7%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	27 vacancies as of December 31, 2012; Over budget due to extra help and overtime expenses.
Purchased Professional & Technical Services	Over budget due to training/ registration and travel expenses; Pension contract forthcoming.
Supplies	Funds will be spent as budgeted for office supplies.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Expenditures for Board Members dependent on cases and caseloads. Funds spent as budgeted
Debt Service	N/A

**GENERAL FUND – 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.



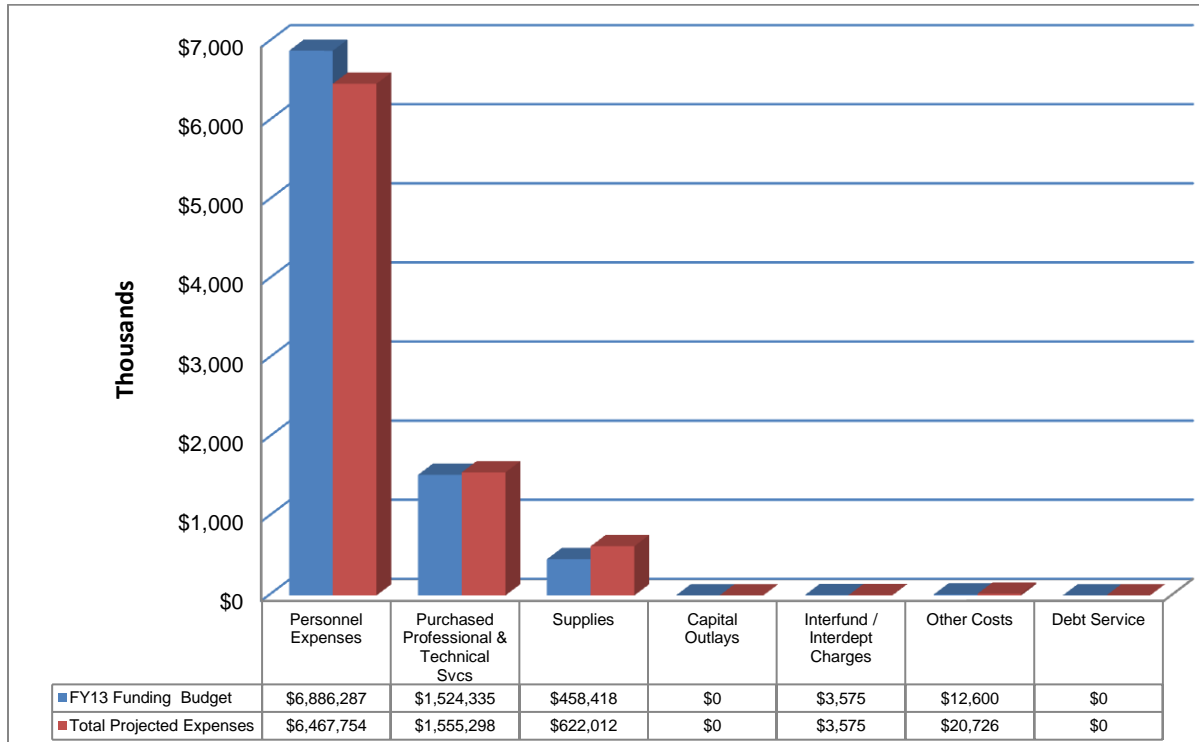
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$7,407,259	\$3,431,586	\$3,927,070	\$7,358,656	-\$48,603	-1%
Purchased Professional & Technical Svcs	\$19,627,503	\$12,567,527	\$6,981,978	\$19,549,505	-\$77,998	0%
Supplies	\$426,705	\$191,231	\$281,052	\$472,283	\$45,578	11%
Capital Outlays	\$270,627	\$75,010	\$221,086	\$296,096	\$25,469	9%
Interfund / Interdept Charges	\$8,877	\$5,154	\$3,723	\$8,877	\$0	0%
Other Costs	\$12,000	\$6,605	\$5,395	\$12,000	\$0	0%
Other Financial Uses	\$336,812	\$0	\$336,812	\$336,812	\$0	0%
<b>Grand Total</b>	<b>\$28,089,783</b>	<b>\$16,277,113</b>	<b>\$11,757,116</b>	<b>\$28,034,229</b>	<b>-\$55,554</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Department of Information Technology had 8 vacant positions.
Purchased Professional & Technical Services	Projected to spend within budget.
Supplies	Projected to be over budget due to unexpected Hyperion equipment and expenditures that should have been recorded in FY12.
Capital Outlays	Deficit due to unbudgeted contract system software purchase.
Interfund/Interdept Charges	This line item consists of motor fuel charges and support for Public Safety locations (Police and Fire). Deficit attributed to motor fuel cost higher than anticipated.
Other Costs	This line item consists of funding for general business meeting and Commissioner contingency expenses.
Debt Service	N/A

**GENERAL FUND – 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) is focused on quality-of-life offenses that may lead to restorative justice remedies (Community Court).



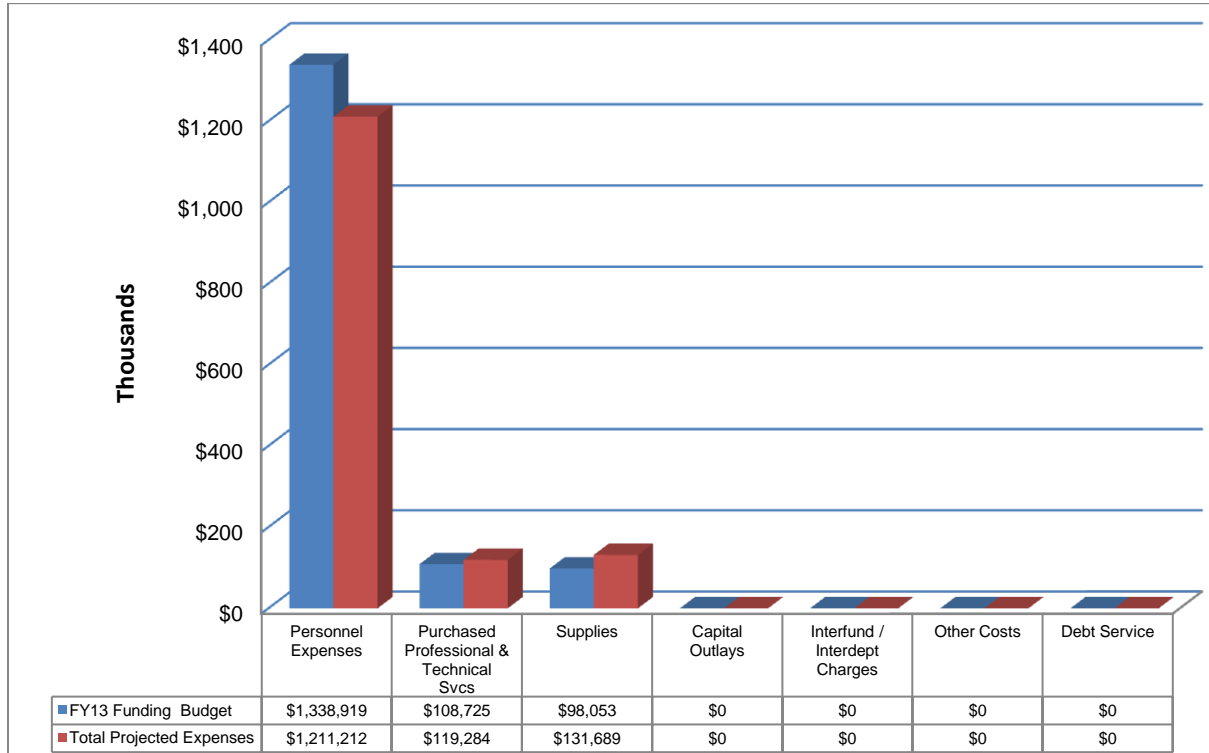
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$6,886,287	\$3,144,862	\$3,322,892	\$6,467,754	-\$418,533	-6%
Purchased Professional & Technical Svcs	\$1,524,335	\$941,478	\$613,820	\$1,555,298	\$30,963	2%
Supplies	\$458,418	\$309,027	\$312,985	\$622,012	\$163,594	36%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$3,575	\$1,814	\$1,761	\$3,575	\$0	0%
Other Costs	\$12,600	\$9,130	\$11,596	\$20,726	\$8,126	64%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$8,885,215</b>	<b>\$4,406,312</b>	<b>\$4,263,054</b>	<b>\$8,669,366</b>	<b>-\$215,849</b>	<b>-2%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, Municipal Court Operations had 10 vacant positions.
Purchased Professional & Technical Services	Projected to be slightly over budget due increase postage and wireless usage; this line item also consists of court security, database management and various equipment purchases.
Supplies	Deficit is due to water/sewer charges more than anticipated.
Capital Outlays	N/A
Interfund/Interdept Charges	Spending budget as needed based on fuel and repair needs for four (4) vehicles.
Other Costs	Deficit is due to refunds made to customers for overpayment of fines.
Debt Service	N/A

**GENERAL FUND – 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.



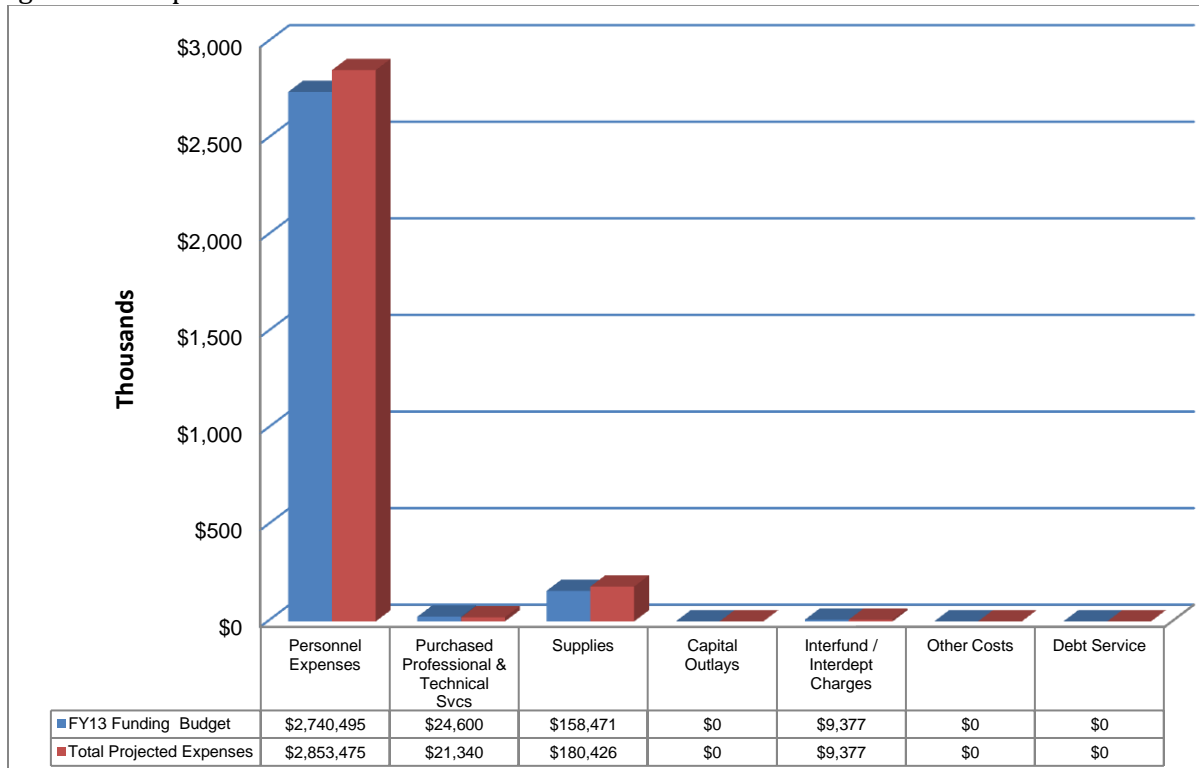
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$1,338,919	\$615,273	\$595,939	\$1,211,212	-\$127,707	-10%
Purchased Professional & Technical Svcs	\$108,725	\$42,128	\$77,156	\$119,284	\$10,559	10%
Supplies	\$98,053	\$55,693	\$75,996	\$131,689	\$33,636	34%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$1,545,697</b>	<b>\$713,094</b>	<b>\$749,091</b>	<b>\$1,462,185</b>	<b>-\$83,512</b>	<b>-5%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Office of The Public Defender had 1 vacant position. The Deputy Director position will remain vacant.
Purchased Professional & Technical Services	Deficit is due to contract attorney fees higher than anticipated.
Supplies	Deficit is due to Water/Sewer charges more than anticipated.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**GENERAL FUND – 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.



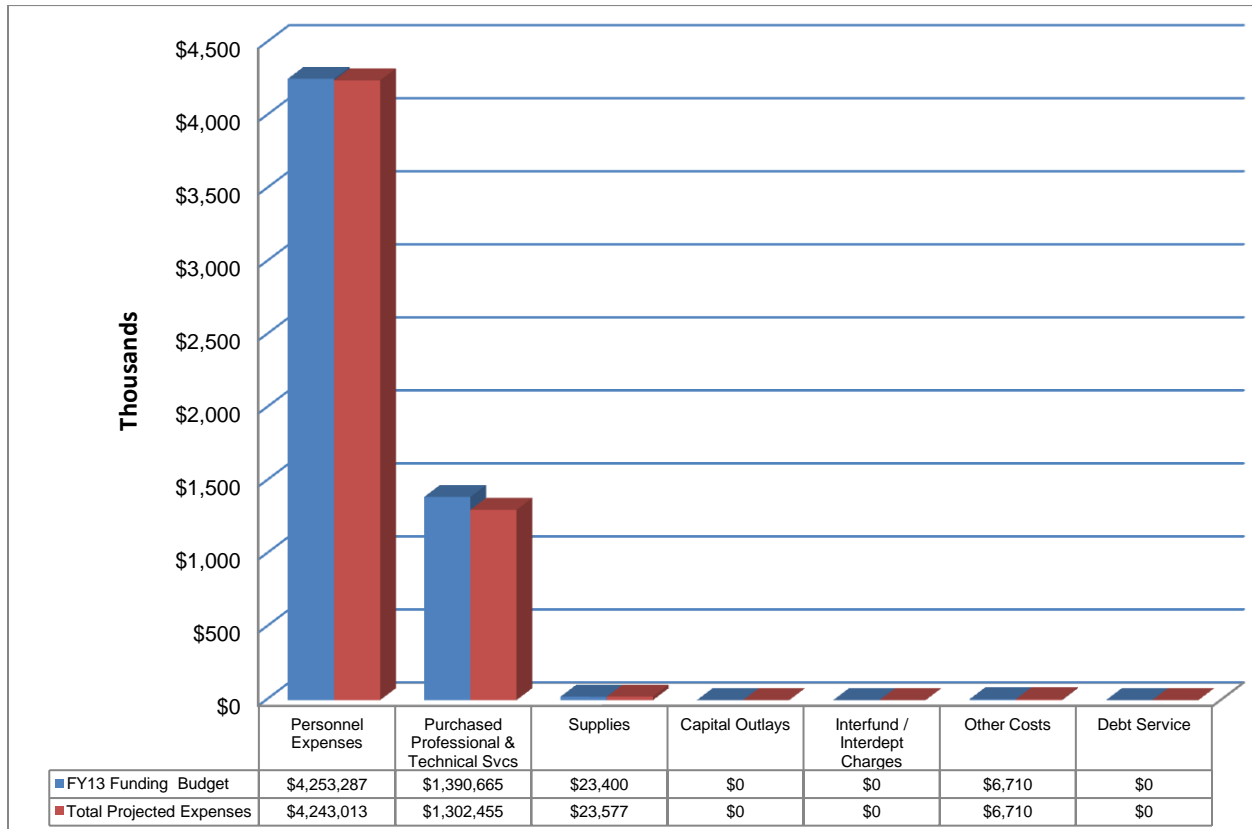
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$2,740,495	\$1,397,282	\$1,456,193	\$2,853,475	\$112,980	4%
Purchased Professional & Technical Svcs	\$24,600	-\$188	\$21,528	\$21,340	-\$3,260	-13%
Supplies	\$158,471	\$86,900	\$93,527	\$180,426	\$21,955	14%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$9,377	\$1,229	\$8,148	\$9,377	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$2,932,943</b>	<b>\$1,485,222</b>	<b>\$1,579,396</b>	<b>\$3,064,618</b>	<b>\$131,675</b>	<b>4%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Office of the Solicitor had no vacancies. Variance due to unfunded extra help positions needed to support the Mayor's Code initiative and Pre Trial Intervention.
Purchased Professional & Technical Services	This line item is projected to be under budget due to current savings in travel, repair/maintenance and postage.
Supplies	Deficit is due to Water/Sewer charges more than anticipated.
Capital Outlays	N/A
Interfund/Interdept Charges	Projected to spend within budget.
Other Costs	N/A
Debt Service	N/A

**GENERAL FUND – DEPARTMENT OF LAW**

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



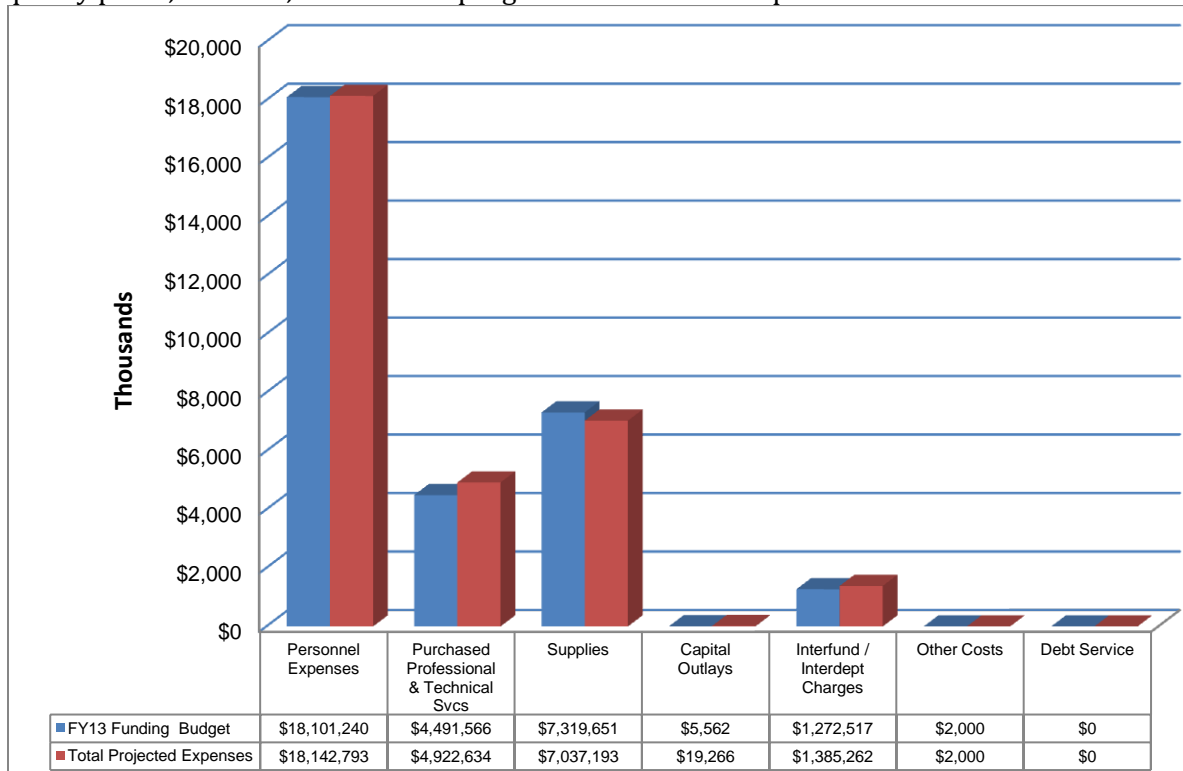
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$4,253,287	\$2,053,006	\$2,190,007	\$4,243,013	-\$10,275	0%
Purchased Professional & Technical Svcs	\$1,390,665	\$563,750	\$738,706	\$1,302,455	-\$88,210	-6%
Supplies	\$23,400	\$17,642	\$5,935	\$23,577	\$177	1%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$6,710	\$2,843	\$3,867	\$6,710	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$5,674,062</b>	<b>\$2,637,240</b>	<b>\$2,938,515</b>	<b>\$5,575,755</b>	<b>-\$98,307</b>	<b>-2%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the department had two vacancies that are projected to be filled in 3rd quarter.
Purchased Professional & Technical Services	Professional services, outside counsel and disparity study. 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

**GENERAL FUND – 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	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$18,101,240	\$8,657,072	\$9,485,721	\$18,142,793	\$41,553	0%
Purchased Professional & Technical Svcs	\$4,491,566	\$4,336,092	\$586,542	\$4,922,634	\$431,068	10%
Supplies	\$7,319,651	\$2,509,745	\$4,527,448	\$7,037,193	-\$282,458	-4%
Capital Outlays	\$5,562	\$13,704	\$5,562	\$19,266	\$13,704	246%
Interfund / Interdept Charges	\$1,272,517	\$692,631	\$692,631	\$1,385,262	\$112,745	9%
Other Costs	\$2,000	\$1,261	\$739	\$2,000	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$31,192,536</b>	<b>\$16,210,506</b>	<b>\$15,298,643</b>	<b>\$31,509,148</b>	<b>\$316,612</b>	<b>1%</b>

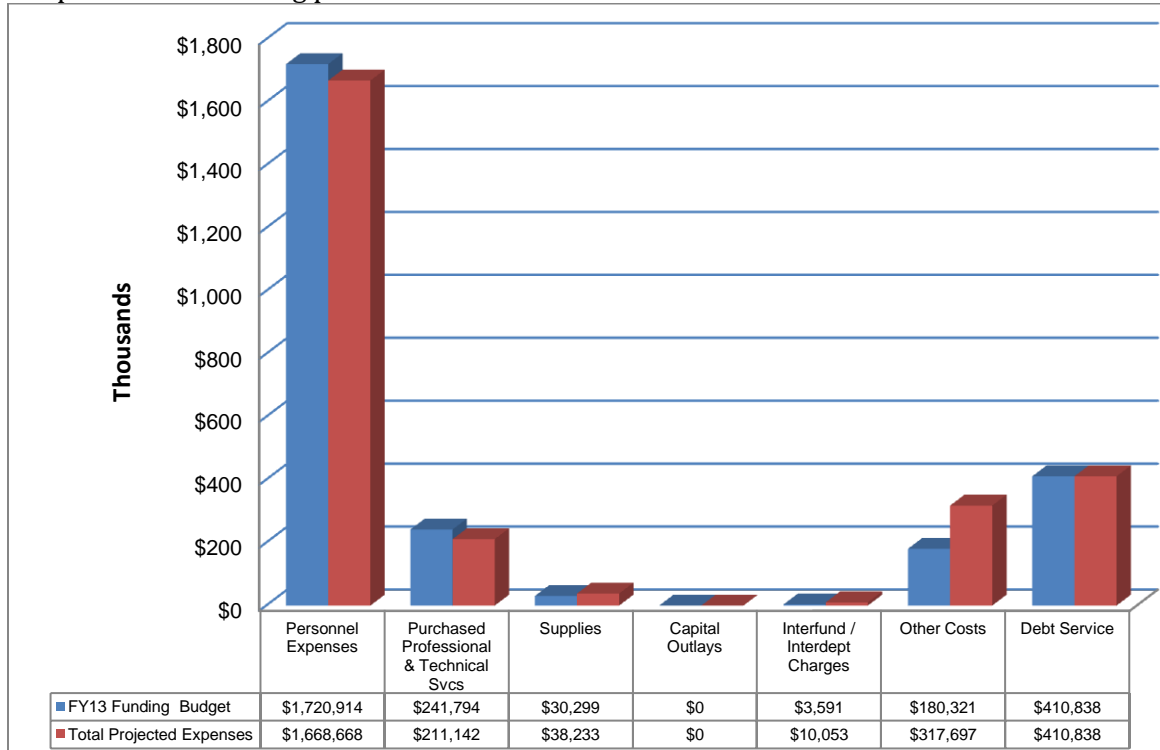
**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, DPRCA had 47 vacant positions. \$458,386 required for Mims Park / personnel paper TR extra help positions / DPRCA trying to fill all vacant positions / \$350,000 moved to 5212001 to fund USA pools contract / overtime for forestry crew, skill services & park maintenance crews.
Purchased Professional & Technical Services	Pay Harris tower office lease and employees parking/budget was reduced in anticipation of \$700,000 bond/re-open 16 recreation centers/Cultural Affairs Grant contracts.
Supplies	Re-open 16 recreation centers/still working to develop a reliable baseline for water & sewer/other utilities included in this category.
Capital Outlays	Over budget due to Centers of Hope Pilot projects requiring capital and additional technology costs.
Interfund/Interdept Charges	DPRCA has aged motorized fleet.
Other Costs	Funds utilized for miscellaneous department expenses.



**GENERAL FUND – 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.



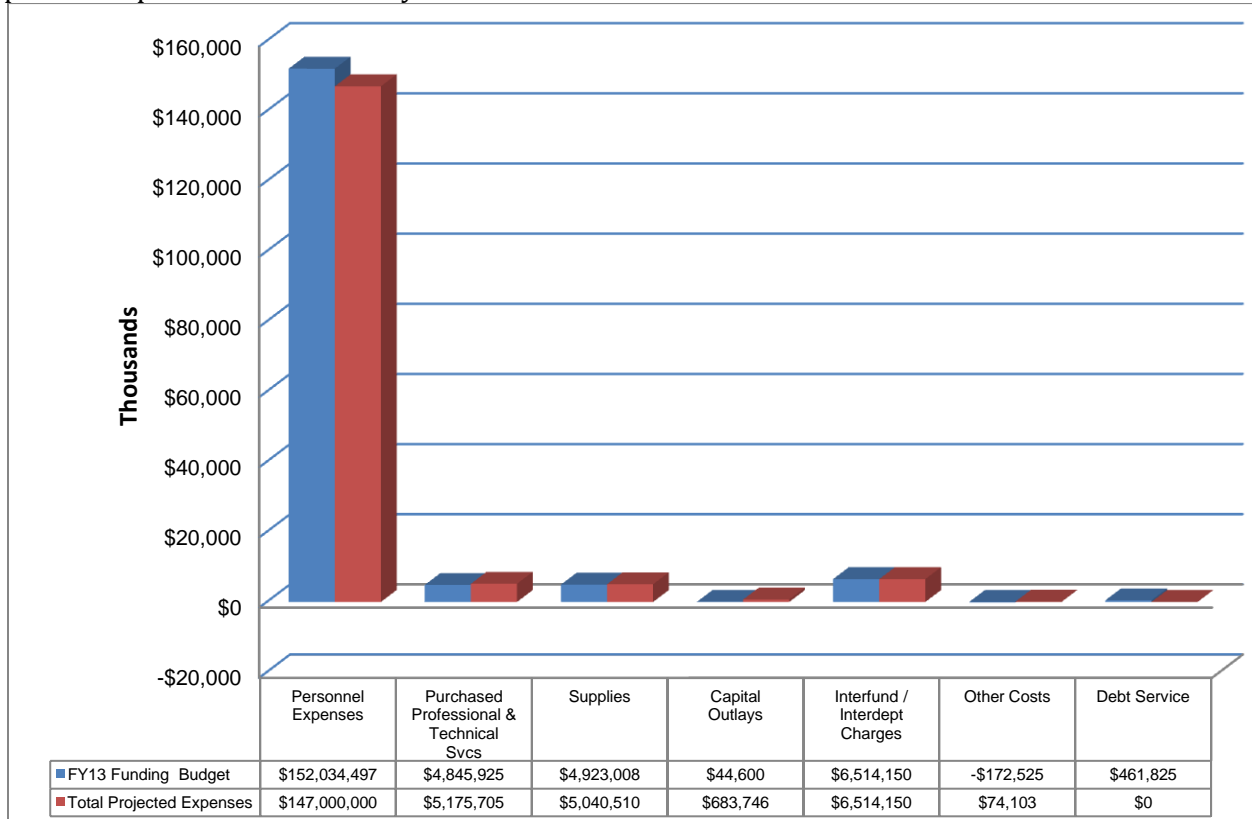
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$1,720,914	\$808,211	\$860,457	\$1,668,668	-\$52,247	-3%
Purchased Professional & Technical Svcs	\$241,794	\$91,284	\$119,858	\$211,142	-\$30,652	-13%
Supplies	\$30,299	\$23,084	\$15,150	\$38,233	\$7,934	26%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$3,591	\$8,258	\$1,796	\$10,053	\$6,462	180%
Other Costs	\$180,321	\$317,697	\$0	\$317,697	\$137,376	76%
Debt Service	\$410,838	\$410,838	\$0	\$410,838	\$0	0%
<b>Grand Total</b>	<b>\$2,587,757</b>	<b>\$1,659,371</b>	<b>\$997,260</b>	<b>\$2,656,631</b>	<b>\$68,874</b>	<b>3%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, there were no vacant positions. Savings are due to Workers' Compensation less than anticipated.
Purchased Professional & Technical Services	Under budget due to conservative spending.
Supplies	Over budget due to increase in office supplies for the Office of the Commissioner.
Capital Outlays	N/A
Interfund/Interdept Charges	Over budget due to additional repairs and maintenance due to aging fleet.
Other Costs	Over budget due to HUD repayment per Ordinance 12-0-0960.
Debt Service	This line item includes a transfer from DPRCA to refund HUD \$458K, per Mims Park legislation.

**GENERAL FUND – POLICE DEPARTMENT**

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



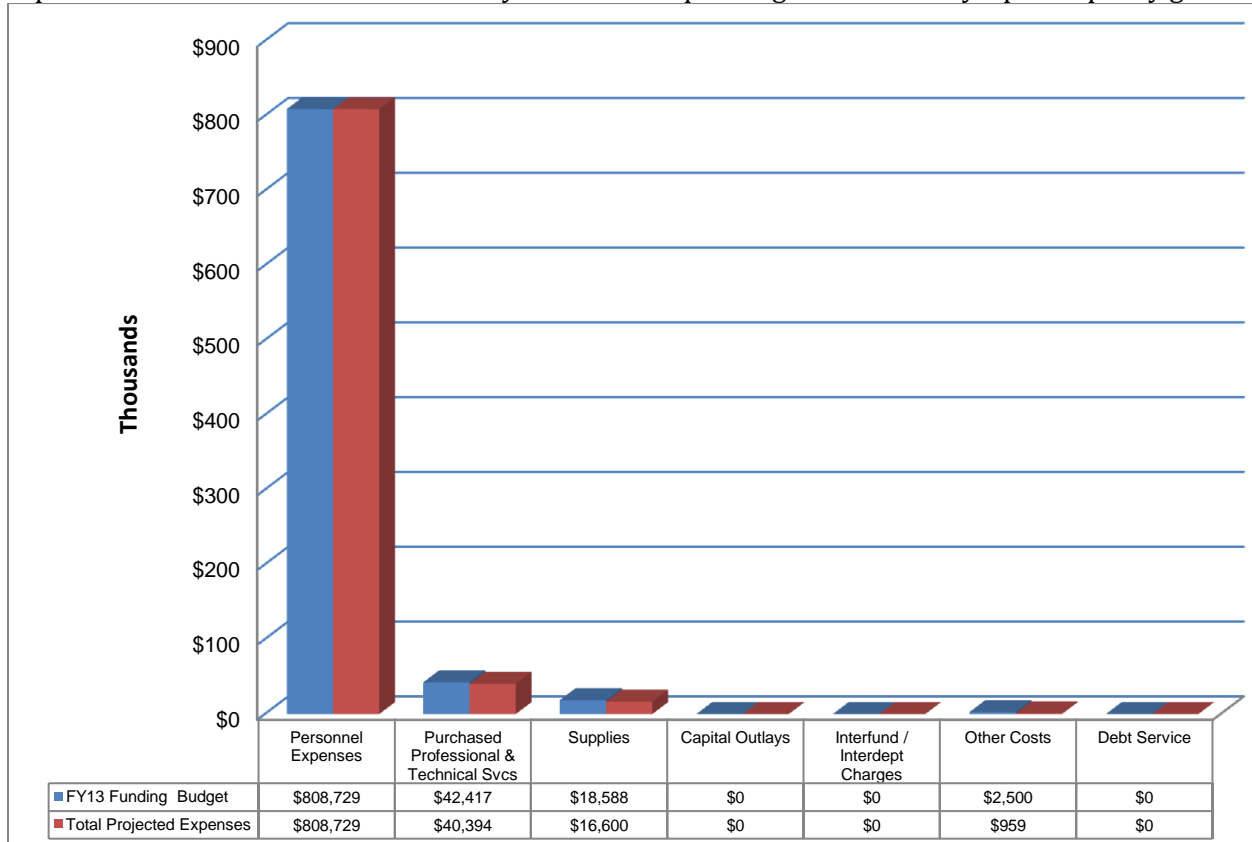
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$152,034,497	\$72,479,584	\$74,520,416	\$147,000,000	-\$5,034,497	-3%
Purchased Professional & Technical Svcs	\$4,845,925	\$2,955,644	\$2,220,061	\$5,175,705	\$329,780	7%
Supplies	\$4,923,008	\$2,341,266	\$2,699,244	\$5,040,510	\$117,502	2%
Capital Outlays	\$44,600	\$677,746	\$6,000	\$683,746	\$639,146	1433%
Interfund / Interdept Charges	\$6,514,150	\$3,675,145	\$2,839,005	\$6,514,150	\$0	0%
Other Costs	-\$172,525	\$11,883	\$62,220	\$74,103	\$246,628	-143%
Debt Service	\$461,825	\$0	\$0	\$0	-\$461,825	-100%
<b>Grand Total</b>	<b>\$168,651,480</b>	<b>\$82,141,268</b>	<b>\$82,346,946</b>	<b>\$164,488,214</b>	<b>-\$4,163,266</b>	<b>-2%</b>

**HIGHLIGHTS**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Department of Police Services had 140 vacancies, which 63 Sworn and 77 Civilian. APD is working aggressively to fill vacancies.
Purchased Professional & Technical Services	Deficit is due to Code Enforcement legal expenses and repair/maintenance being more than anticipated.
Supplies	Deficit is due to COPS/Code Enforcement to move AWDA.
Capital Outlays	Deficit is due to Video Integration installation.
Interfund/Interdept Charges	Expected to spend budget.
Other Costs	Deficit is due to additional funding needed for matching funds related to COPS and Heat Grant.
Debt Service	Budget to transfer to 2501 Fund per Ordinance 12-0-1505 for matching fund for COPS and HEAT Grant Funds.

**GENERAL FUND – 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.



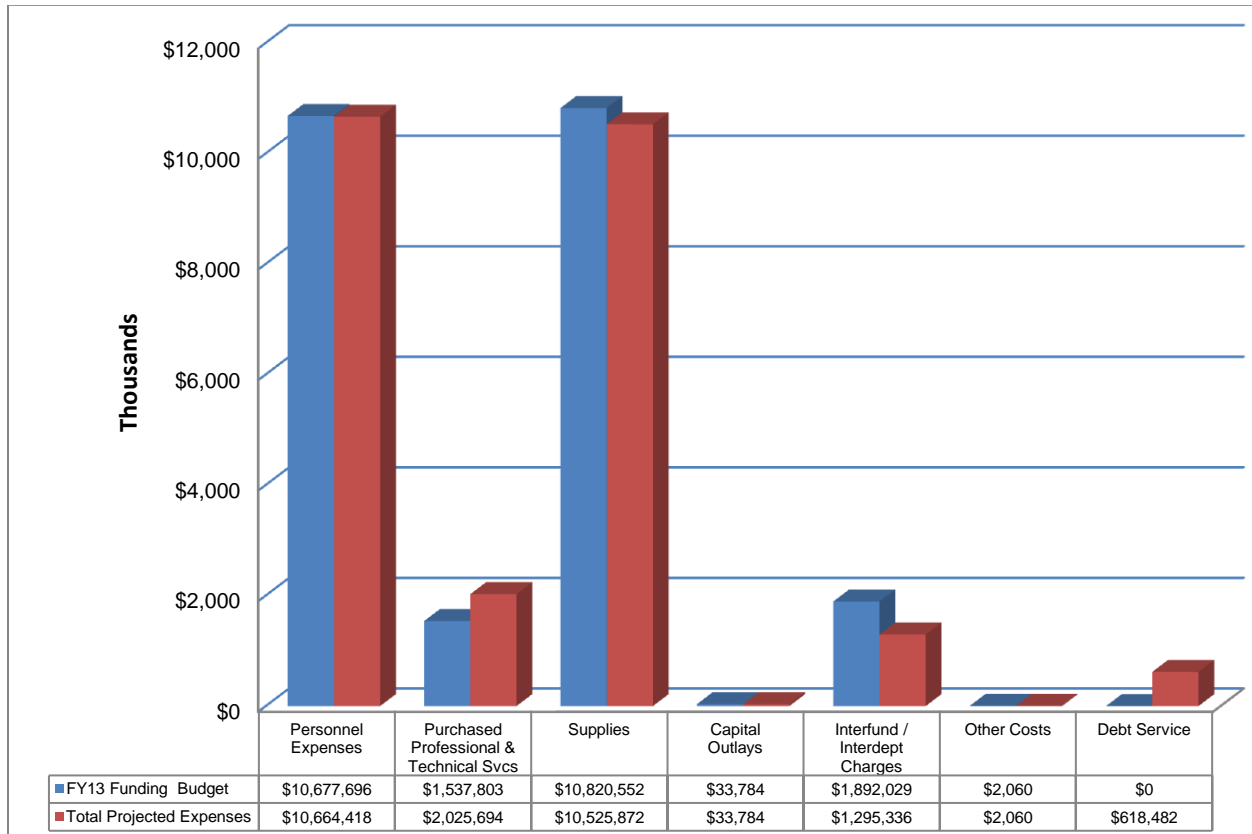
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$808,729	\$419,519	\$389,210	\$808,729	\$0	0%
Purchased Professional & Technical Svcs	\$42,417	\$4,413	\$35,981	\$40,394	-\$2,023	-5%
Supplies	\$18,588	\$8,023	\$8,577	\$16,600	-\$1,988	-11%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,500	\$959	\$0	\$959	-\$1,541	-62%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$872,234</b>	<b>\$432,913</b>	<b>\$433,768</b>	<b>\$866,681</b>	<b>-\$5,553</b>	<b>-1%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	No vacancies as of Dec 31, 2012. Workers' Compensation expenses to be reclassified to fund 5501.
Purchased Professional & Technical Services	Funds will be spent as budgeted for copier leases and other operating expenses.
Supplies	Funds will be spent as budgeted for office supplies.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other costs	Funds budgeted for potential legal expenses associated with appeals/protest on solicitation projects for the department.
Debt Service	N/A
Conversion Summary	N/A

**GENERAL FUND – 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.



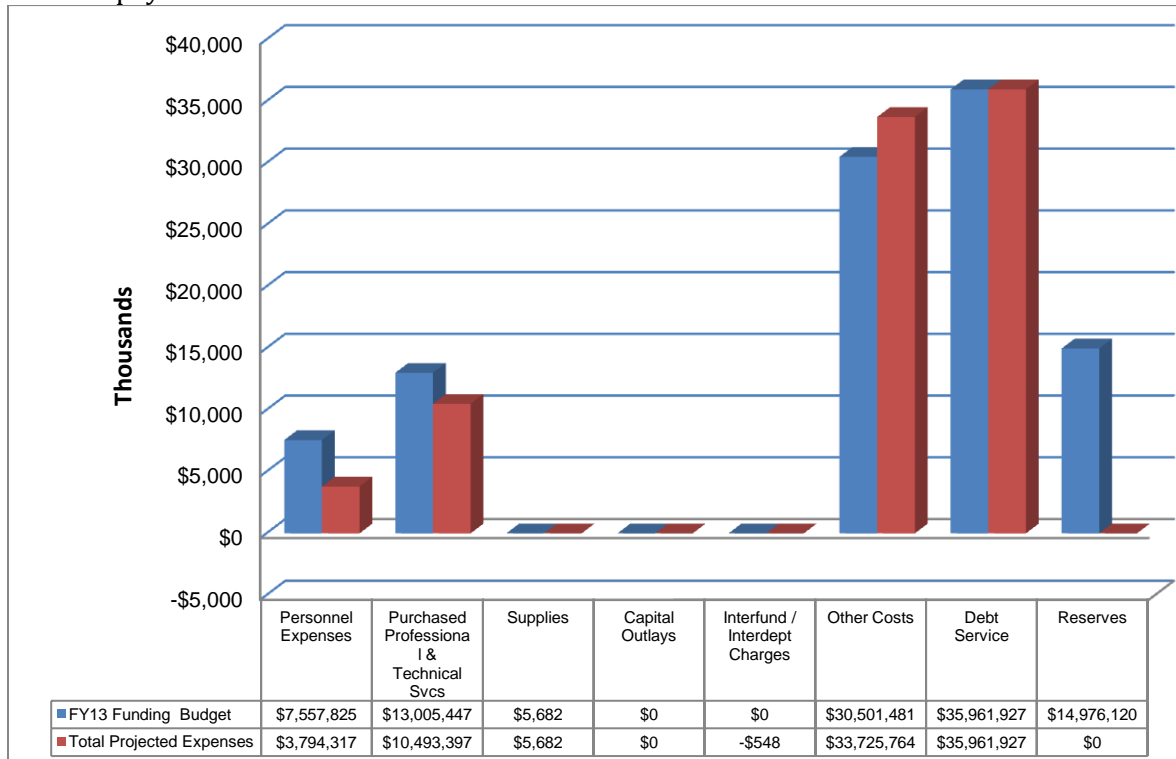
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$10,677,696	\$5,310,282	\$5,354,136	\$10,664,418	-\$13,278	0%
Purchased Professional & Technical Svcs	\$1,537,803	\$1,054,300	\$971,394	\$2,025,694	\$487,891	32%
Supplies	\$10,820,552	\$5,536,070	\$4,989,802	\$10,525,872	-\$294,680	-3%
Capital Outlays	\$33,784	\$0	\$33,784	\$33,784	\$0	0%
Interfund / Interdept Charges	\$1,892,029	\$647,668	\$647,668	\$1,295,336	-\$596,693	-32%
Other Costs	\$2,060	\$33	\$2,027	\$2,060	\$0	0%
Debt Service	\$0	\$309,241	\$309,241	\$618,482	\$618,482	0%
<b>Grand Total</b>	<b>\$24,963,924</b>	<b>\$12,857,594</b>	<b>\$12,308,052</b>	<b>\$25,165,646</b>	<b>\$201,722</b>	<b>1%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 2012, Department of Public Works currently has 48 vacancies. Deficit in Overtime is due to support Milling Operations season.
Purchased Professional & Technical Services	Deficit is due to contracted charges due to increase to Security more than anticipated.
Supplies	Projected to being under due to less anticipated Water/Sewer charges.
Capital Outlays	Spending as budgeted.
Interfund/Interdept Charges	Projected to being under budget due to less fuel usage and repairs.
Other costs	Spending as budgeted.
Debt Service	Stormwater is currently budgeted in Supplies line item.

**GENERAL FUND – NONDEPARTMENTAL**

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



Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$7,557,825	\$967,121	\$2,827,196	\$3,794,317	-\$3,763,508	-50%
Purchased Professional & Technical Svcs	\$13,005,447	\$6,992,943	\$3,500,454	\$10,493,397	-\$2,512,050	-19%
Supplies	\$5,682	\$4,229	\$1,453	\$5,682	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	-\$548	\$0	-\$548	-\$548	0%
Other Costs	\$30,501,481	\$17,573,272	\$16,152,492	\$33,725,764	\$3,224,283	11%
Debt Service	\$35,961,927	\$22,621,591	\$13,340,336	\$35,961,927	\$0	0%
Reserves	\$14,976,120	\$0	\$0	\$0	-\$14,976,120	-100%
Other Financing Uses	\$9,196,742	\$2,718,501	\$11,770,548	\$14,489,049	\$5,292,307	58%
<b>Grand Total</b>	<b>\$111,205,224</b>	<b>\$50,877,108</b>	<b>\$47,592,480</b>	<b>\$98,469,588</b>	<b>-\$12,735,636</b>	<b>-11%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Variance due to \$2.8MM of Workers' Compensation and \$9MM of unemployment less than anticipated.
Purchased Professional & Technical Services	Variance due mainly to savings of \$2MM of litigation expenses less than anticipated and \$500K related to the American Disabilities Act.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other costs	Deficit due mainly to \$6.5MM increase related to health cost for the retirees offset by \$3.5MM City Council carryforward.
Debt Service	This line item includes debt payments that will be paid in December 2012 and June 2013.
Reserves	Variance is due mainly to the restricted reserve of \$12.2MM and \$2.7MM for employee compensation.
Other Financing Uses	This line item represents the operating transfer for Underground that will be made by year-end of \$9MM and \$5MM operating transfer required for E911.



# **ENTERPRISE FUNDS**





## AVIATION FUND SUMMARY

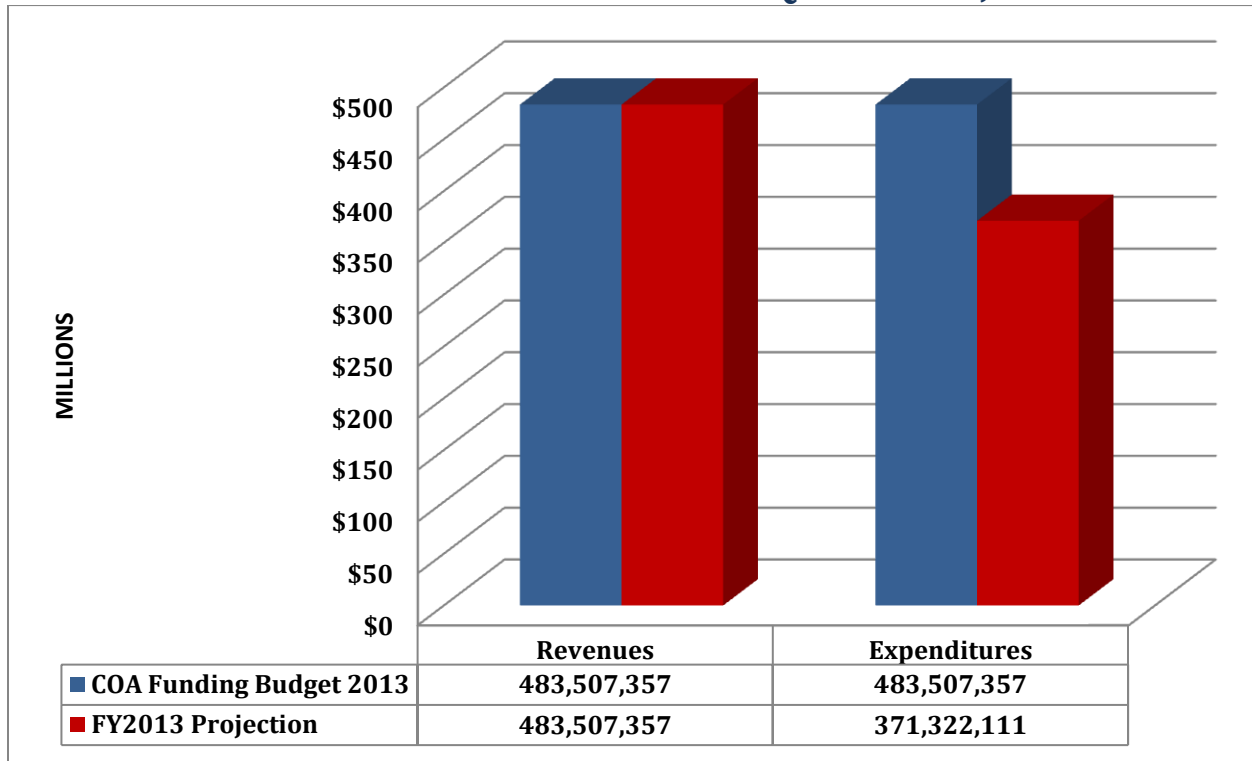
### BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION SUMMARY

Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul. 2012 - Dec 2012)	Projected Expenses (Jan. 2013 - Jun. 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
Auditor's Office	\$670,110	\$416,597	\$227,695	\$644,292	-\$25,818	-4%
Aviation Revenue	\$159,388,504	\$102,558,193	\$46,402,419	\$148,960,612	-\$10,427,892	-7%
Executive Offices	\$481,449	\$182,542	\$298,907	\$481,449	\$0	0%
Finance	\$305,442	\$126,190	\$119,699	\$245,889	-\$59,553	-19%
Fire & Rescue	\$24,059,477	\$10,961,478	\$11,013,128	\$21,974,606	-\$2,084,871	-9%
Human Resources	\$1,663,647	\$761,615	\$644,798	\$1,406,413	-\$257,234	-15%
Information Technology	\$467,495	\$47,723	\$421,062	\$468,785	\$1,290	0%
Law	\$7,071,367	\$2,750,392	\$3,916,007	\$6,666,399	-\$404,968	-6%
Police Services	\$18,569,583	\$10,157,113	\$7,214,903	\$17,372,016	-\$1,197,567	-6%
Procurement	\$806,808	\$297,072	\$404,878	\$701,950	-\$104,858	-13%
<b>Subtotal excluding Nondepartmental</b>	<b>\$213,483,882</b>	<b>\$128,258,914</b>	<b>\$70,663,496</b>	<b>\$198,922,410</b>	<b>-\$14,561,472</b>	<b>-7%</b>
Non-Departmental	\$270,023,475	\$88,342,283	\$84,057,418	\$172,399,701	-\$97,623,774	-36%
<b>Aviation Revenue Fund</b>	<b>\$483,507,357</b>	<b>\$216,601,197</b>	<b>\$154,720,914</b>	<b>\$371,322,111</b>	<b>-\$112,185,246</b>	<b>-23%</b>



## AVIATION REVENUE FUND

### BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual- DEC-2011	YTD Budget DEC-2012	YTD Actual DEC-2012	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	198,329,370	244,061,478	242,485,960	483,507,357	483,507,357	-	0%
Expenditures	148,934,321	218,717,757	179,949,359	483,507,357	371,322,111	(112,185,246)	-23%
<b>Surplus (deficit)</b>	<b>49,395,049</b>	<b>25,343,721</b>	<b>62,536,601</b>	-	<b>112,185,246</b>	<b>112,185,246</b>	N/A

**Major Revenue Variances:**

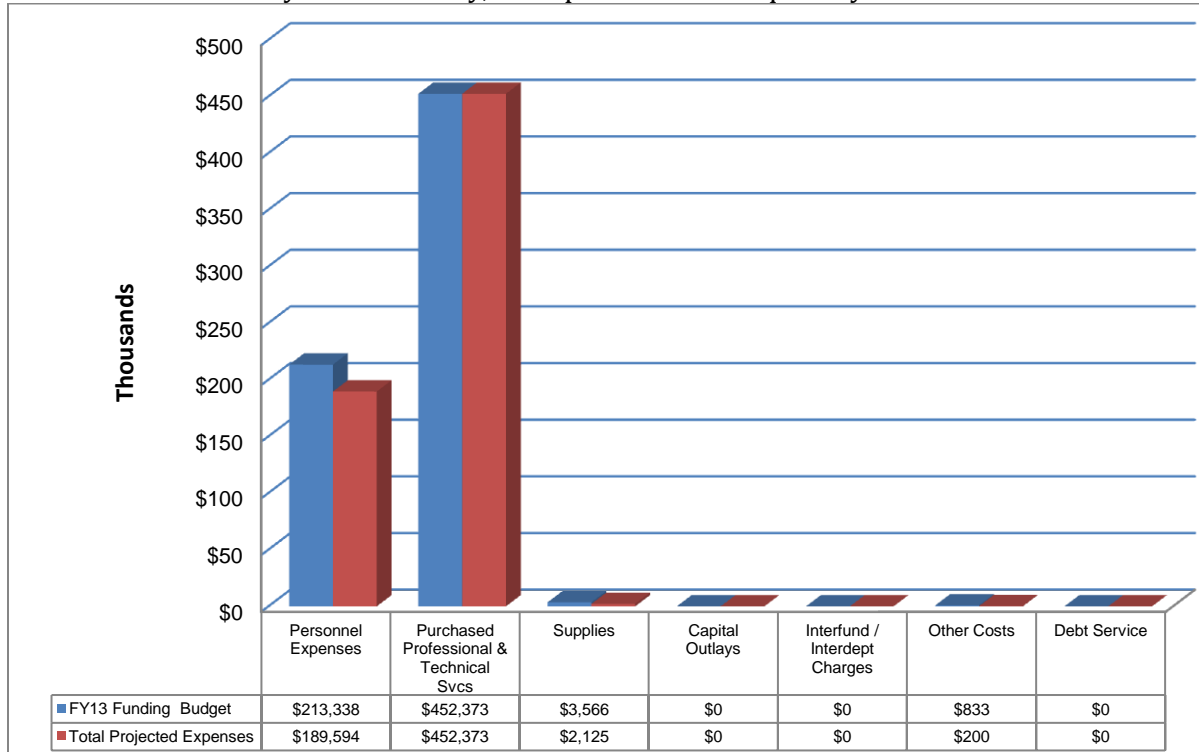
Operating Revenue is currently under-budget by \$2M through the first six months. The variance is fueled by Central Passenger Terminal Complex Rentals delay in tenant finishes. However, we anticipate the loss in revenue to be offset by strong performance in Wi-Fi. The Department of Aviation expects to finish the year on target with the revenue anticipations of \$483.5 million.

**Major Expenditure Variances:**

DOA anticipates a year end expenditures of \$371.7MM, which is under budget \$112.1M. The reserve balance of \$103.3M accounts for the majority of the variance. Other under budget accounts, \$9.2M in Purchasing & \$2.3M in Supplies offset by Interdepartmental cost being over budget \$2.6M.

**AVIATION REVENUE FUND – 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.



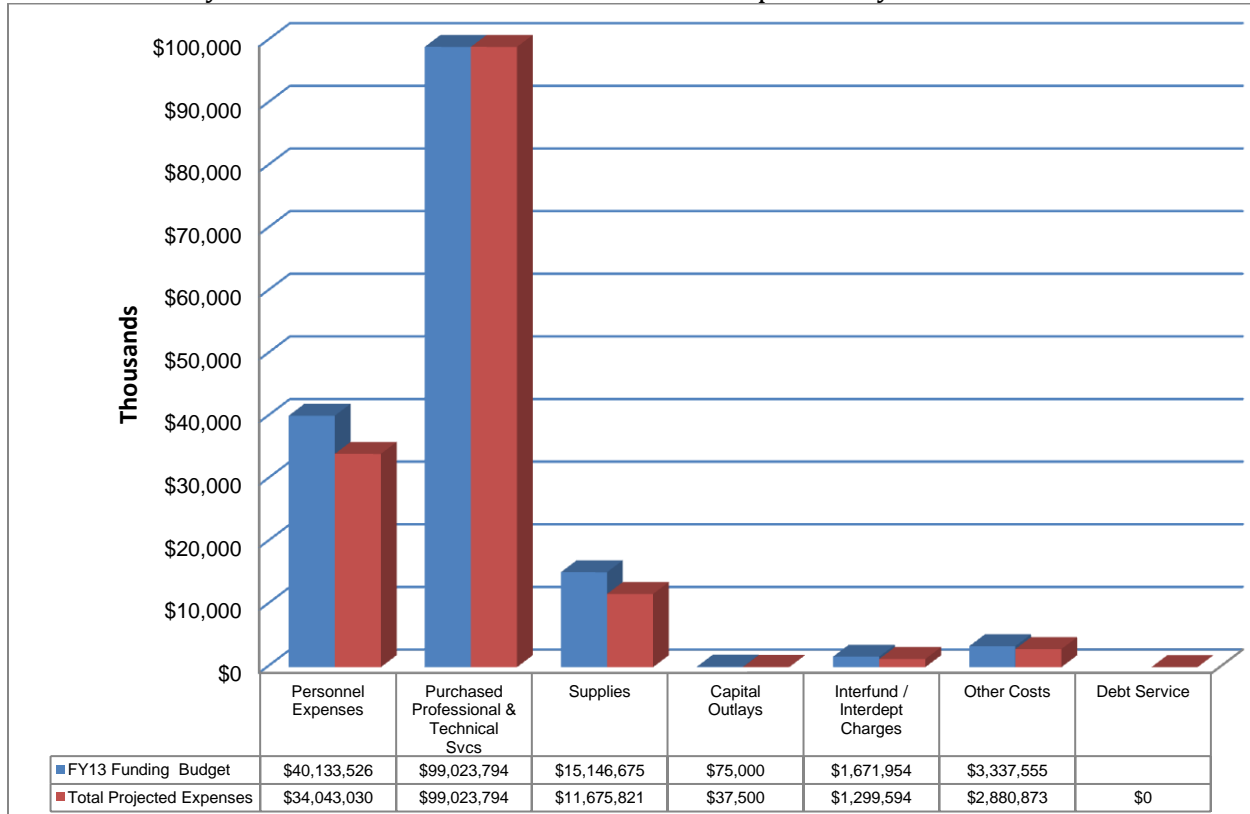
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$213,338	\$94,797	\$94,797	\$189,594	-\$23,744	-11%
Purchased Professional & Technical Svcs	\$452,373	\$320,321	\$132,052	\$452,373	\$0	0%
Supplies	\$3,566	\$1,379	\$746	\$2,125	-\$1,441	-40%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$833	\$100	\$100	\$200	-\$633	-76%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$670,110</b>	<b>\$416,597</b>	<b>\$227,695</b>	<b>\$644,292</b>	<b>-\$25,818</b>	<b>-4%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Auditor's Office had 1 vacant position. Salary savings will be used to pay interns or consultants for contracted audits.
Purchased Professional & Technical Services	This line item includes funds that will be utilized for FY12 and FY13 financial audits and contracted audits.
Supplies	This line item includes computer 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

**AVIATION REVENUE FUND – DEPARTMENT OF AVIATION**

The Department of Aviation's mission is to provide the Atlanta region a safe, secure and cost-competitive gateway to the world that drives economic development, operates with the highest level of efficiency and exercises fiscal and environmental responsibility.



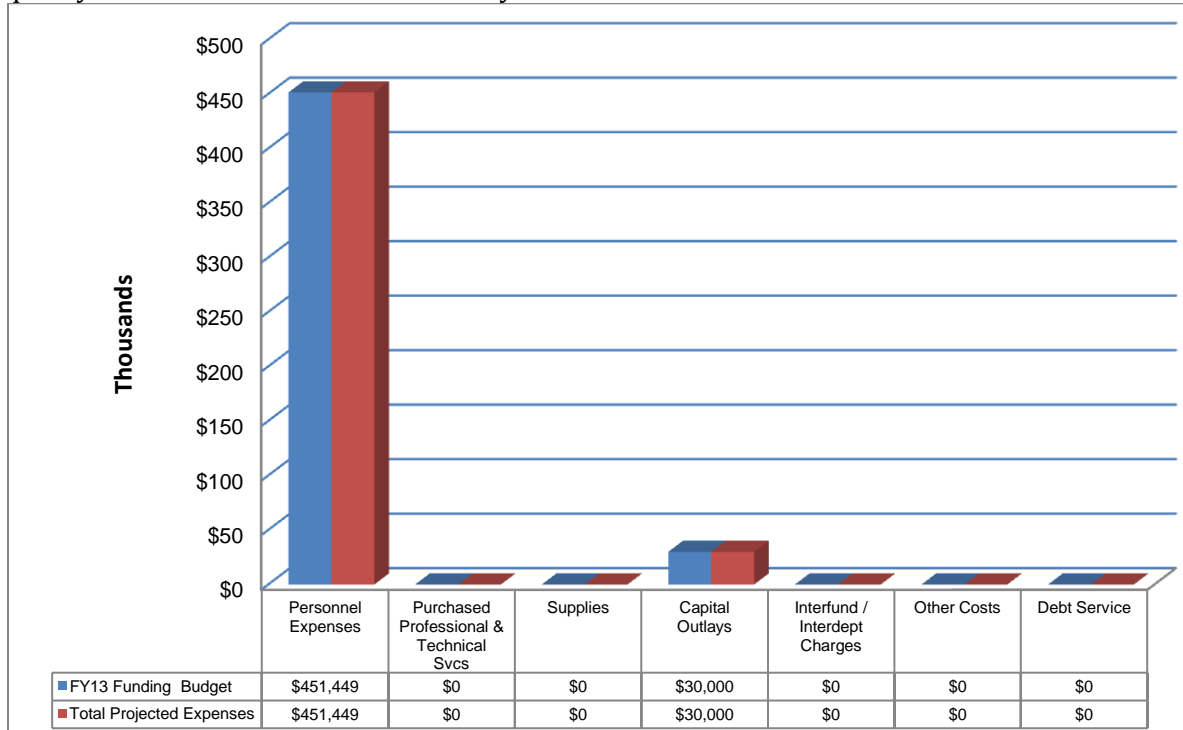
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$40,133,526	\$17,021,515	\$17,021,515	\$34,043,030	-\$6,090,496	-15%
Purchased Professional & Technical Svcs	\$99,023,794	\$77,047,174	\$21,976,620	\$99,023,794	\$0	0%
Supplies	\$15,146,675	\$6,399,271	\$5,276,551	\$11,675,821	-\$3,470,854	-23%
Capital Outlays	\$75,000	\$0	\$37,500	\$37,500	-\$37,500	-50%
Interfund / Interdept Charges	\$1,671,954	\$649,797	\$649,797	\$1,299,594	-\$372,360	-22%
Other Costs	\$3,337,555	\$1,440,436	\$1,440,436	\$2,880,873	-\$456,682	-14%
Debt Service				\$0	\$0	0%
<b>Grand Total</b>	<b>\$159,388,504</b>	<b>\$102,558,193</b>	<b>\$46,402,419</b>	<b>\$148,960,612</b>	<b>-\$10,427,892</b>	<b>-7%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, there were 82 vacant positions in the Department of Aviation.
Purchased Professional & Technical Services	Expected to spend within budget.
Supplies	Variance in supplies due to utility expenses less than anticipated.
Capital Outlays	Variance due to fixture purchases in Planning and Development Department.
Interfund/Interdept Charges	Variance is due to anticipated repairs to motor vehicle and fuel charges.
Other Costs	Expected to spend within budget.
Debt Service	N/A

**AVIATION REVENUE FUND – 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.



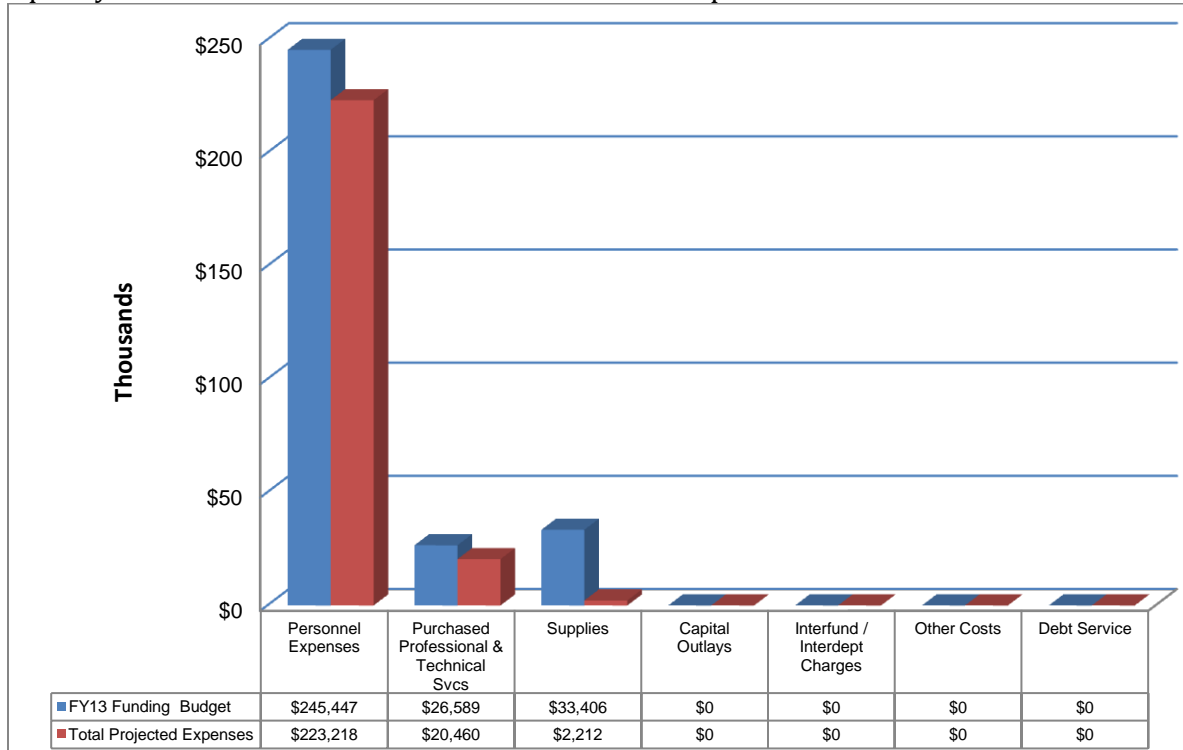
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$451,449	\$182,542	\$268,907	\$451,449	\$0	0%
Purchased Professional & Technical Svcs	\$0	\$0	\$0	\$0	\$0	0%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$30,000	\$0	\$30,000	\$30,000	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$481,449</b>	<b>\$182,542</b>	<b>\$298,907</b>	<b>\$481,449</b>	<b>\$0</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, Executive Office had one vacancy. Position to be filled in 3rd quarter.
Purchased Professional & Technical Services	N/A
Supplies	N/A
Capital Outlays	Expenditures will be made in second half of fiscal year. Projected to spend within budget.
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A
Conversion Summary	N/A

**AVIATION REVENUE FUND – 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.



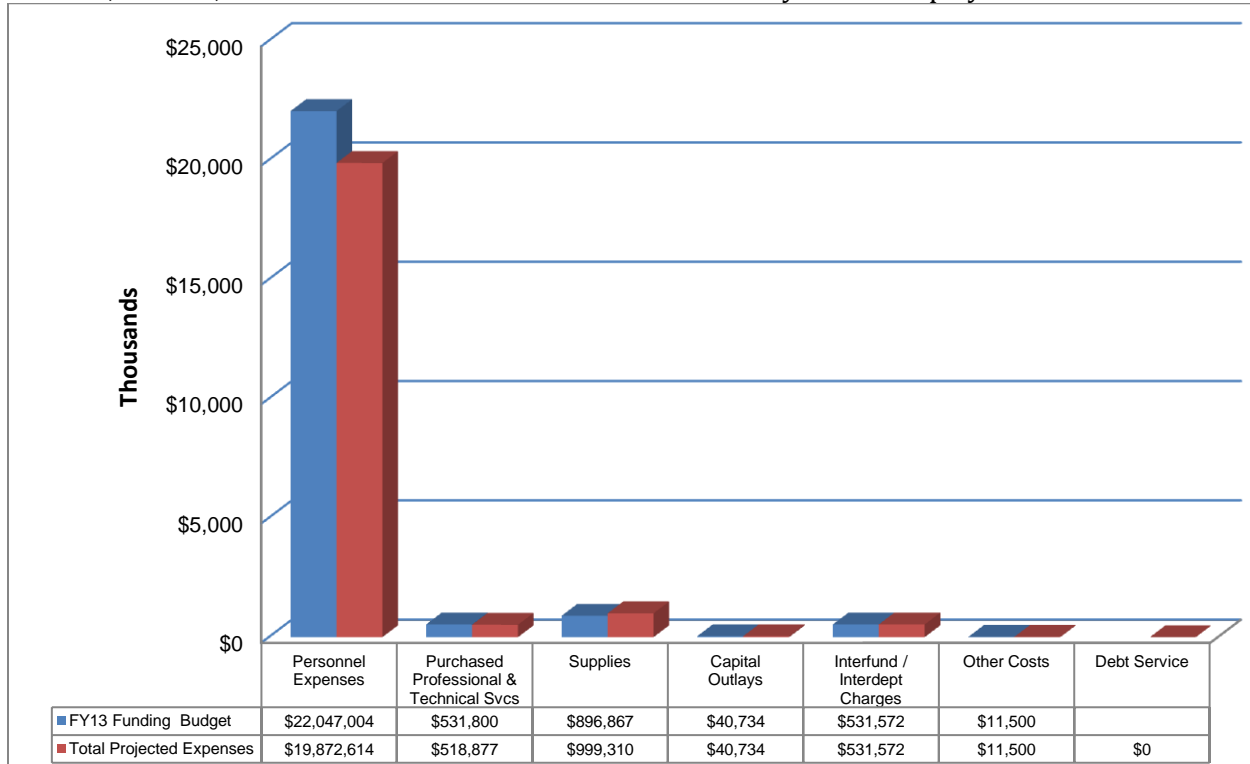
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$245,447	\$111,609	\$111,609	\$223,218	-\$22,229	-9%
Purchased Professional & Technical Svcs	\$26,589	\$13,275	\$7,185	\$20,460	-\$6,129	-23%
Supplies	\$33,406	\$1,307	\$905	\$2,212	-\$31,194	-93%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$305,442</b>	<b>\$126,190</b>	<b>\$119,699</b>	<b>\$245,889</b>	<b>-\$59,553</b>	<b>-19%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Department of Finance had 2 vacancies. The salary savings will be used to fund 2 extra help expenses.
Purchased Professional & Technical Services	This category currently includes an outdated encumbrance which is being researched for resolution. Training for Hyperion and Six Sigma costs will be allocated appropriately.
Supplies	The assessment of department software and equipment needs continues. Based on less than anticipated expenditures, a surplus is expected in this category.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**AVIATION REVENUE FUND – DEPARTMENT OF FIRE RESCUE SERVICES**

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	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$22,047,004	\$9,953,983	\$9,918,631	\$19,872,614	-\$2,174,390	-10%
Purchased Professional & Technical Svcs	\$531,800	\$190,698	\$328,178	\$518,877	-\$12,923	-2%
Supplies	\$896,867	\$472,162	\$527,148	\$999,310	\$102,443	11%
Capital Outlays	\$40,734	\$27,679	\$13,055	\$40,734	\$0	0%
Interfund / Interdept Charges	\$531,572	\$308,286	\$223,286	\$531,572	\$0	0%
Other Costs	\$11,500	\$8,670	\$2,830	\$11,500	\$0	0%
Debt Service				\$0	\$0	0%
<b>Grand Total</b>	<b>\$24,059,477</b>	<b>\$10,961,478</b>	<b>\$11,013,128</b>	<b>\$21,974,606</b>	<b>-\$2,084,871</b>	<b>-9%</b>

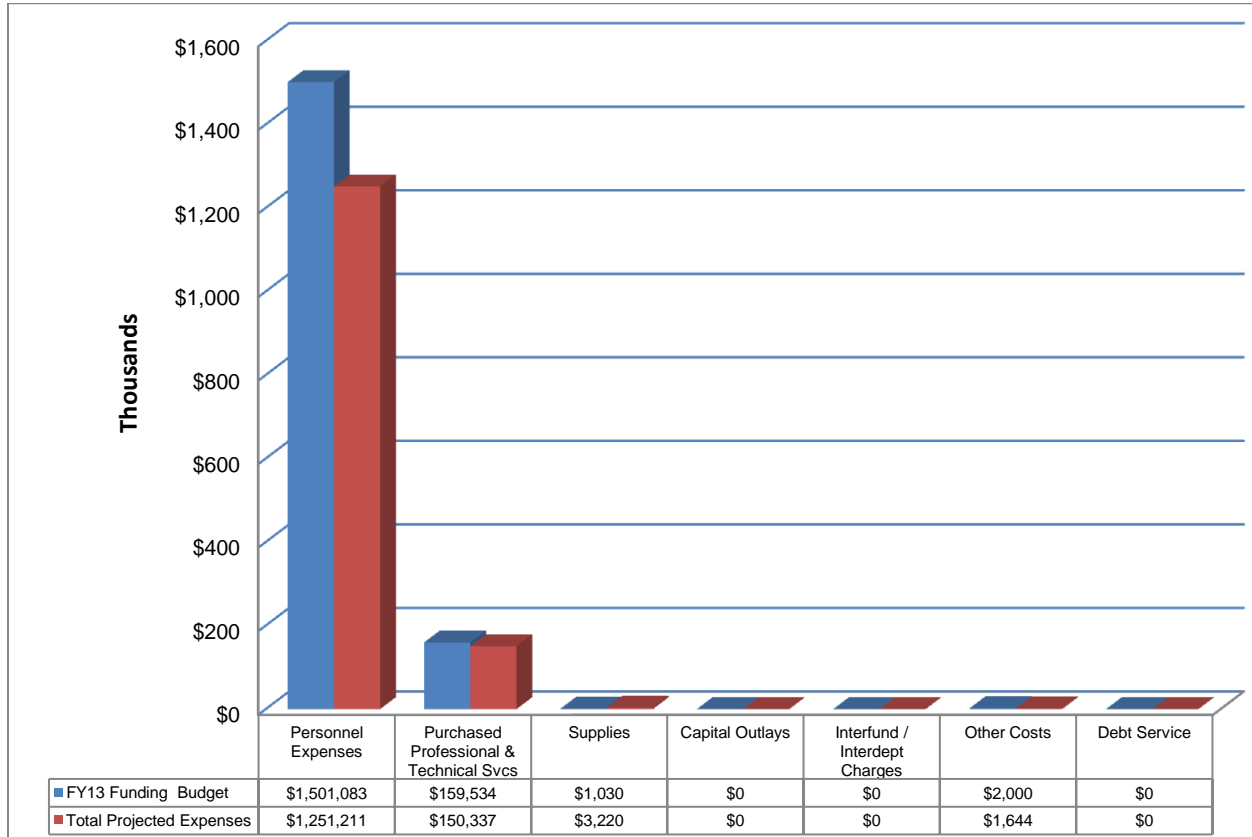
**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Department of Fire Rescue Services/Aviation had 23 Sworn vacancies. The savings are due to the amount of time required to recruit and hire new employees.
Purchased Professional & Technical Services	Funds will be spent as budgeted for Professional Services.
Supplies	Deficit is due to Water/Sewer charges being more than anticipated.
Capital Outlays	Funds will be spent as budgeted for Capital Outlays.
Interfund/Interdept Charges	Funds will be spent as budgeted for Interfund/Interdept Charges.
Other Costs	Funds will be spent as budgeted for Professional Other Costs.
Debt Service	N/A



**AVIATION REVENUE FUND – 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.



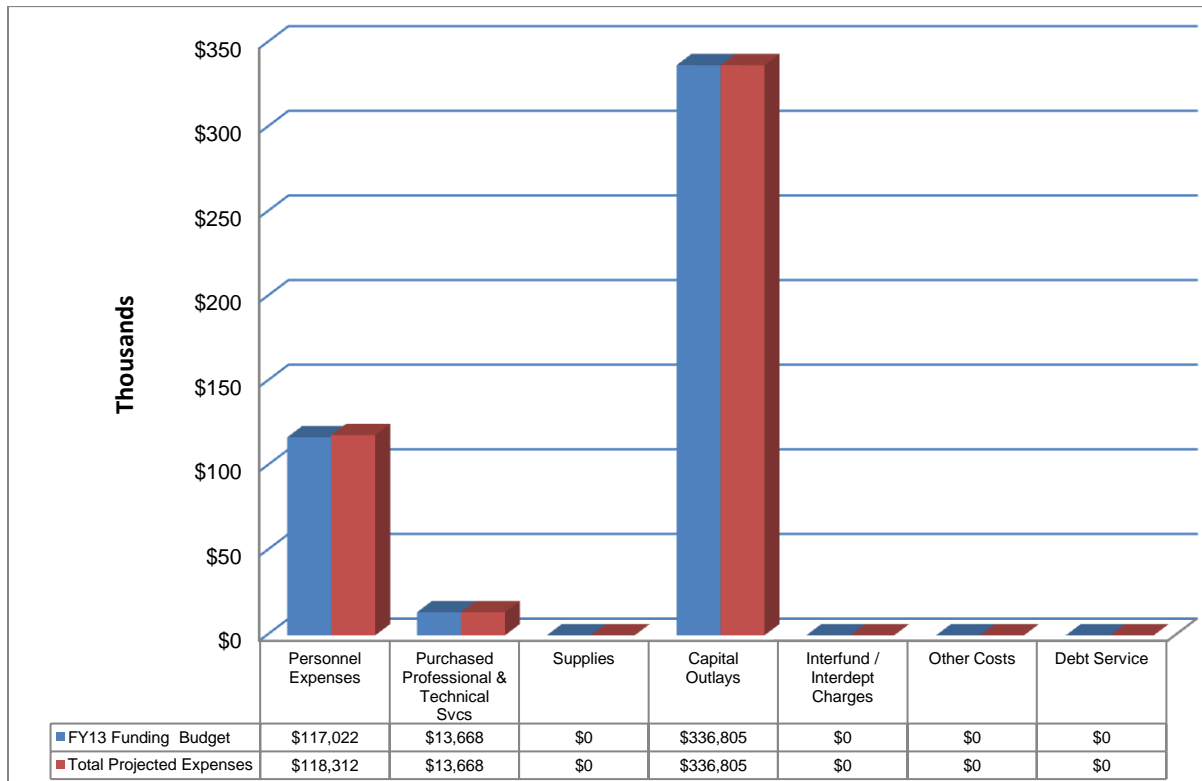
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$1,501,083	\$648,032	\$603,179	\$1,251,211	-\$249,872	-17%
Purchased Professional & Technical Svcs	\$159,534	\$110,418	\$39,919	\$150,337	-\$9,197	-6%
Supplies	\$1,030	\$2,375	\$845	\$3,220	\$2,190	213%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,000	\$789	\$855	\$1,644	-\$356	-18%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$1,663,647</b>	<b>\$761,615</b>	<b>\$644,798</b>	<b>\$1,406,413</b>	<b>-\$257,234</b>	<b>-15%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	15 vacancies as of December 31, 2012.
Purchased Professional & Technical Services	Under budget due to less than anticipated travel, training and memberships.
Supplies	Over budget due to higher than anticipated computer equipment expenses.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Funds spent as budgeted for meeting expenses.
Debt Service	N/A

**AVIATION REVENUE FUND – 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.



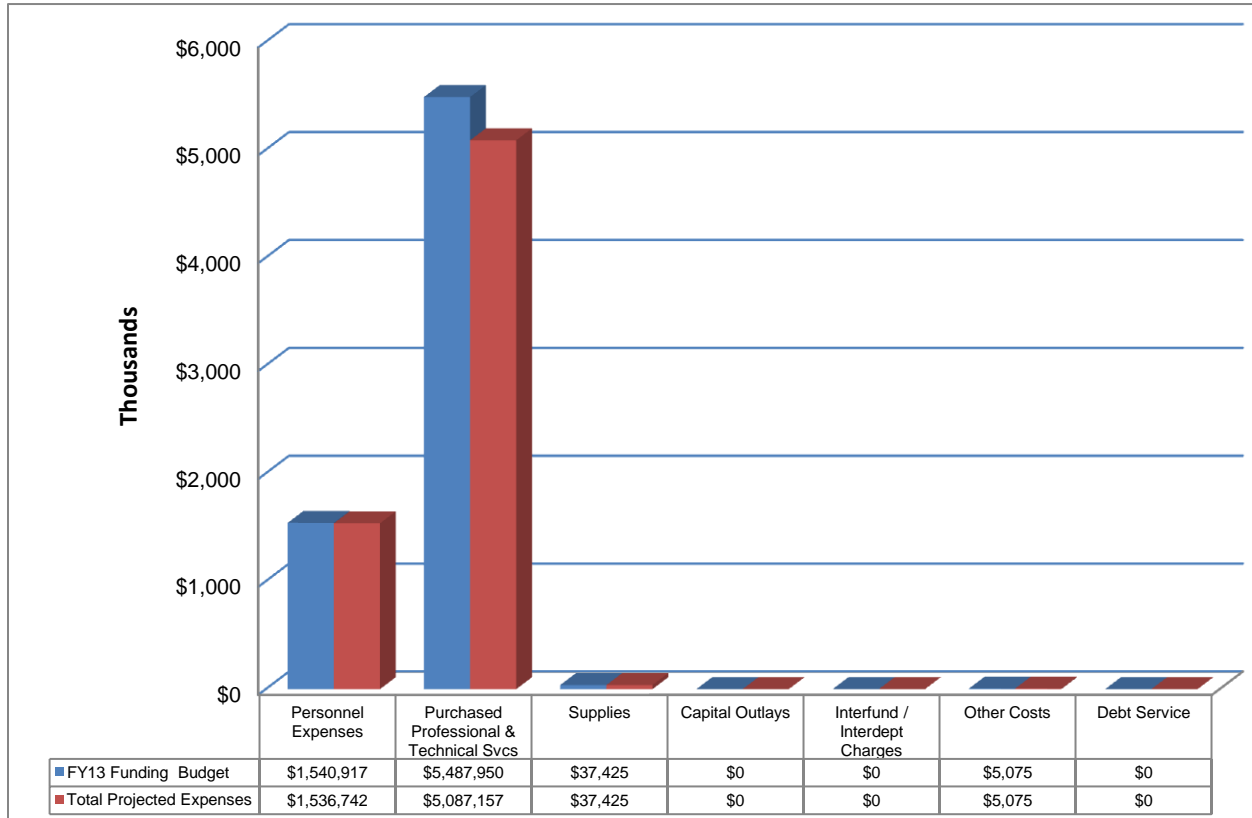
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$117,022	\$37,056	\$81,256	\$118,312	\$1,290	1%
Purchased Professional & Technical Svcs	\$13,668	\$10,667	\$3,001	\$13,668	\$0	0%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$336,805	\$0	\$336,805	\$336,805	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$467,495</b>	<b>\$47,723</b>	<b>\$421,062</b>	<b>\$468,785</b>	<b>\$1,290</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, there were no vacancies.
Purchased Professional & Technical Services	This item consists of professional services cost for anticipated travel related to the 311 Call Center project.
Supplies	N/A
Capital Outlays	This line item consists of anticipated 311 Call Center project cost, professional/technical services, software and facilities.
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**AVIATION REVENUE FUND – DEPARTMENT OF LAW**

We are a team of professionals committed to providing best-in-class legal representation to the City of Atlanta.



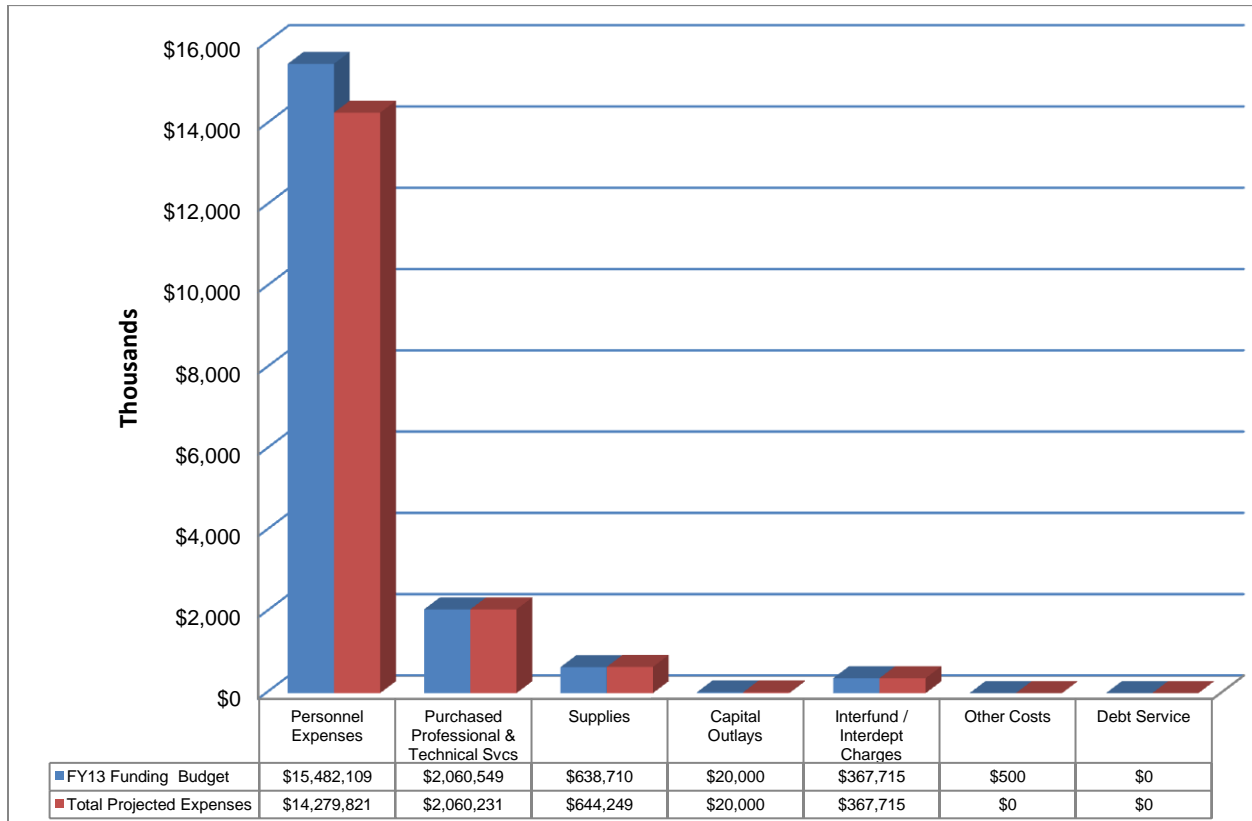
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$1,540,917	\$756,173	\$780,569	\$1,536,742	-\$4,175	0%
Purchased Professional & Technical Svcs	\$5,487,950	\$1,984,479	\$3,102,678	\$5,087,157	-\$400,793	-7%
Supplies	\$37,425	\$7,523	\$29,902	\$37,425	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$5,075	\$2,217	\$2,858	\$5,075	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$7,071,367</b>	<b>\$2,750,392</b>	<b>\$3,916,007</b>	<b>\$6,666,399</b>	<b>-\$404,968</b>	<b>-6%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Department of Law had two vacant positions. Projected to fill vacant positions in 3rd quarter.
Purchased Professional & Technical Services	Professional services, outside counsel and disparity study. 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

**AVIATION REVENUE FUND – POLICE DEPARTMENT**

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



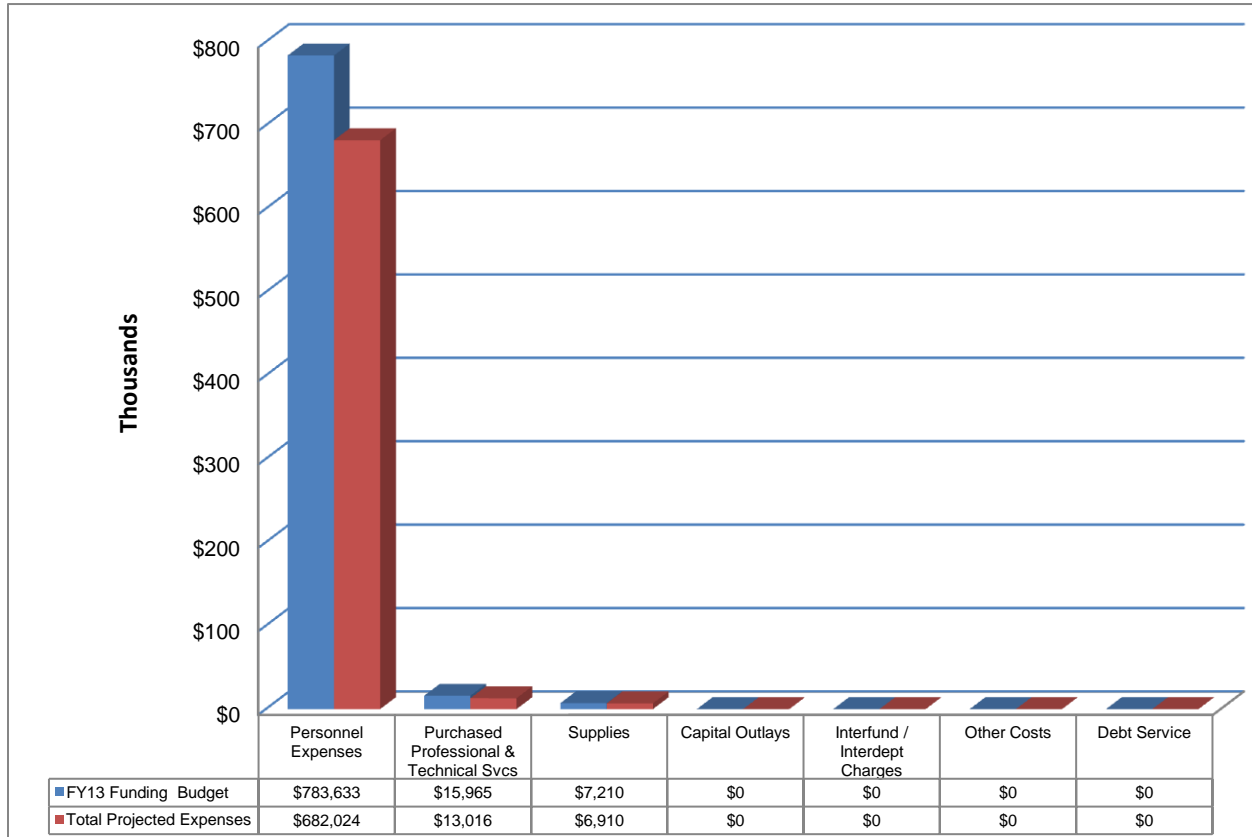
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$15,482,109	\$7,529,632	\$6,750,189	\$14,279,821	-\$1,202,288	-8%
Purchased Professional & Technical Svcs	\$2,060,549	\$2,055,991	\$4,240	\$2,060,231	-\$318	0%
Supplies	\$638,710	\$364,666	\$279,583	\$644,249	\$5,539	1%
Capital Outlays	\$20,000	\$0	\$20,000	\$20,000	\$0	0%
Interfund / Interdept Charges	\$367,715	\$206,824	\$160,891	\$367,715	\$0	0%
Other Costs	\$500	\$0	\$0	\$0	-\$500	-100%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$18,569,583</b>	<b>\$10,157,113</b>	<b>\$7,214,903</b>	<b>\$17,372,016</b>	<b>-\$1,197,567</b>	<b>-6%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, Aviation/Police Services had 12 vacant positions, which 6 are Sworn and 6 are Civilian.
Purchased Professional & Technical Services	Variance is due to conservative spending.
Supplies	Variance is due to more supplies for T-3 Scooters for Police Officers.
Capital Outlays	N/A
Interfund/Interdept Charges	Expected to spend as budgeted.
Other Costs	N/A
Debt Service	N/A

**AVIATION REVENUE FUND – 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.



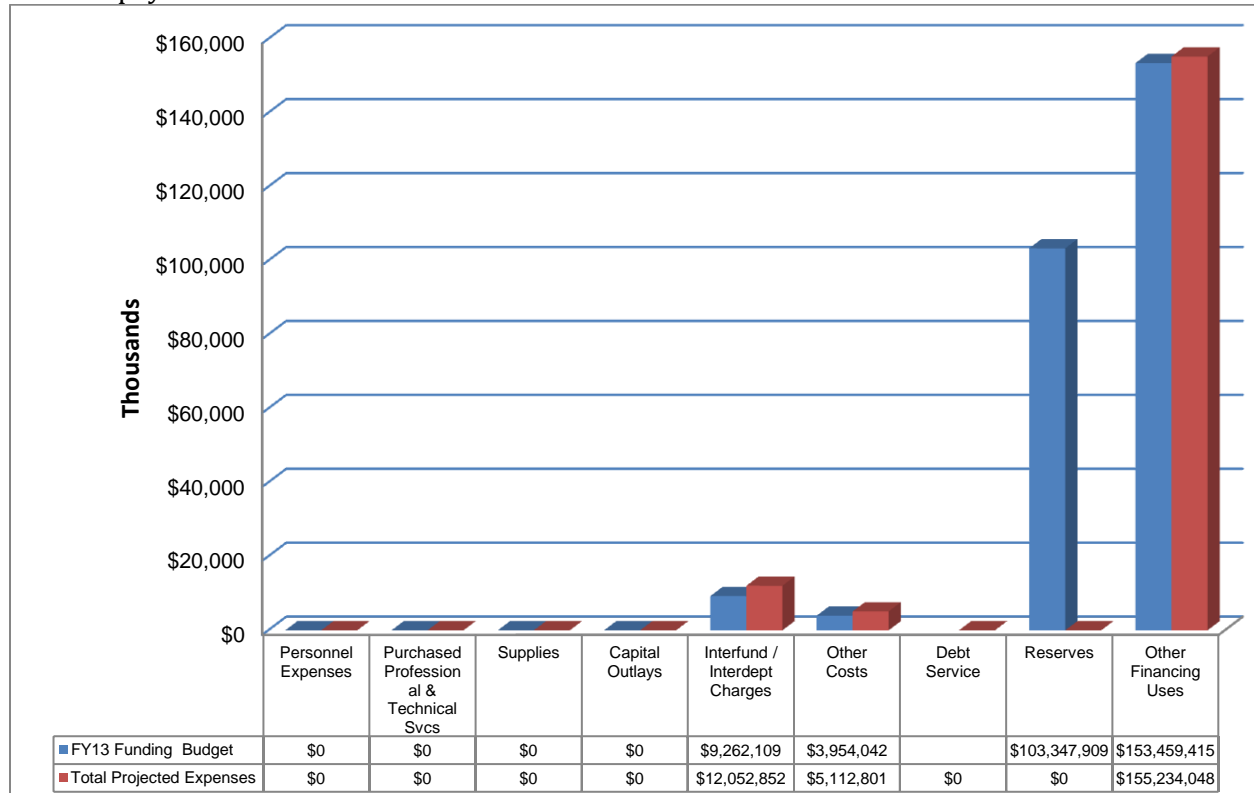
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$783,633	\$290,207	\$391,817	\$682,024	-\$101,609	-13%
Purchased Professional & Technical Svcs	\$15,965	\$3,047	\$9,969	\$13,016	-\$2,949	-18%
Supplies	\$7,210	\$3,818	\$3,092	\$6,910	-\$300	-4%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$806,808</b>	<b>\$297,072</b>	<b>\$404,878</b>	<b>\$701,950</b>	<b>-\$104,858</b>	<b>-13%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	2 vacancies as of Dec 31, 2012, will be filled by February; Savings in salary account to offset Workers' Compensation expenses.
Purchased Professional & Technical Services	Funds will be spent as budgeted for copier leases, memberships, travel, training and other operating expenses.
Supplies	Funds will be spent as budgeted for office supplies.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**AVIATION REVENUE FUND – NONDEPARTMENTAL**

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



Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$0	\$0	\$0	\$0	\$0	0%
Purchased Professional & Technical Svcs	\$0	\$2,142,433	-\$2,142,433	\$0	\$0	0%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$9,262,109	\$6,026,426	\$6,026,426	\$12,052,852	\$2,790,743	30%
Other Costs	\$3,954,042	\$2,556,400	\$2,556,400	\$5,112,801	\$1,158,759	29%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Reserves	\$103,347,909	\$0	\$0	\$0	-\$103,347,909	-100%
Other Financing Uses	\$153,459,415	\$77,617,024	\$77,617,024	\$155,234,048	\$1,774,633	1%
<b>Grand Total</b>	<b>\$270,023,475</b>	<b>\$88,342,283</b>	<b>\$84,057,418</b>	<b>\$172,399,701</b>	<b>-\$97,623,774</b>	<b>-36%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	N/A
Purchased Professional & Technical Services	60-day accrual to be removed at the end of the year.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	Variance is due monthly Indirect cost allocation more than anticipated.
Other Costs	Variance is due mainly to increase related to health cost for retirees (OPEB).
Debt Service	This line item represents Airport Sinking Fund anticipations.

## BUILDING PERMITS FUND SUMMARY

### BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION SUMMARY

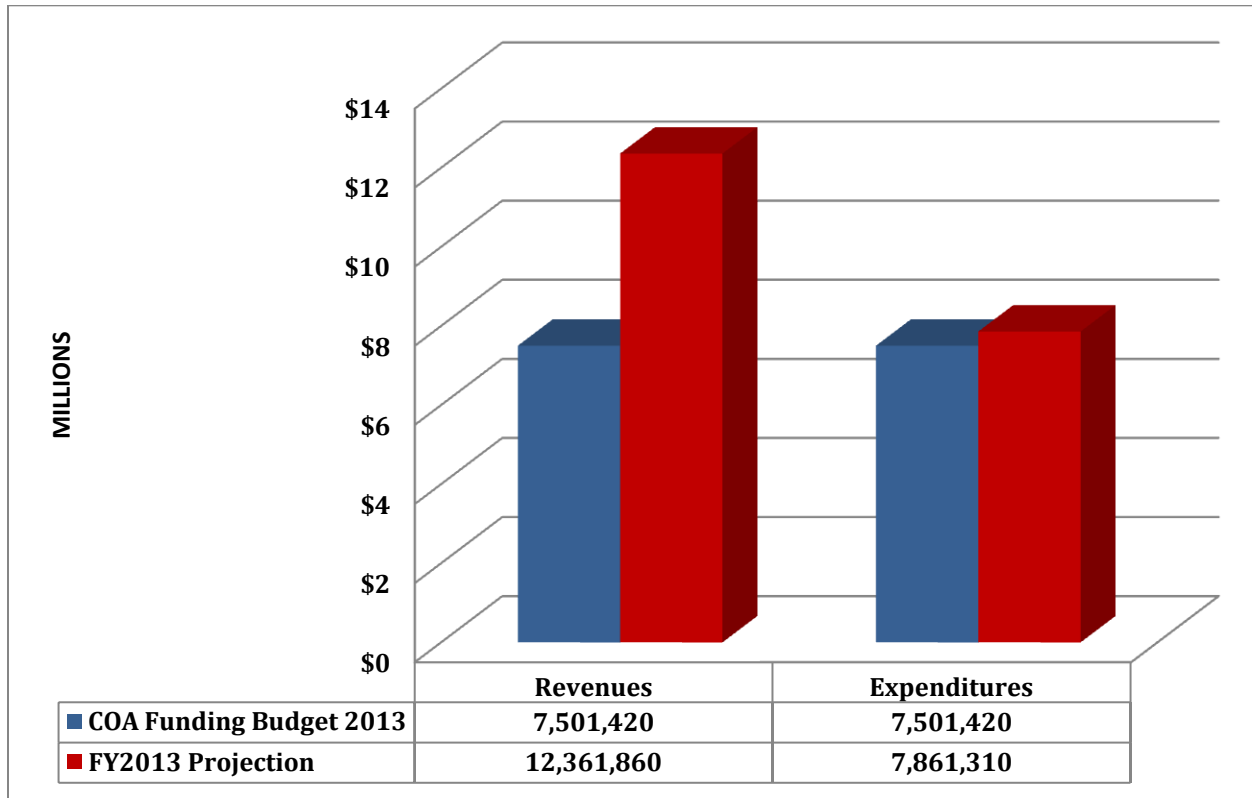
Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul. 2012 - Dec 2012)	Projected Expenses (Jan. 2013 - Jun. 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
Information Technology	\$574,500	\$85,855	\$477,656	\$563,511	-\$10,989	-2%
Planning and Community Development	\$6,926,920	\$2,668,461	\$4,200,893	\$6,869,355	-\$57,565	-1%
<b>Subtotal excluding Nondepartmental</b>	<b>\$7,501,420</b>	<b>\$2,754,317</b>	<b>\$4,678,549</b>	<b>\$7,432,866</b>	<b>-\$68,554</b>	<b>-1%</b>
Non-Departmental	\$0	\$175,166	\$253,278	\$428,444	\$428,444	0%
<b>Building Permits Fund</b>	<b>\$7,501,420</b>	<b>\$2,929,482</b>	<b>\$4,931,827</b>	<b>\$7,861,310</b>	<b>\$359,890</b>	<b>5%</b>





## BUILDING PERMITS FUND

### BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual- DEC-2011	YTD Budget DEC-2012	YTD Actual- DEC-2012	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	4,026,972	3,750,710	7,881,626	7,501,420	12,361,860	4,860,440	65%
Expenditures	1,554,908	3,750,710	2,794,950	7,501,420	7,861,310	359,890	5%
Surplus (deficit)	2,472,063	-	5,086,676	-	4,500,550	4,500,550	N/A

**Major Revenue Variances:**

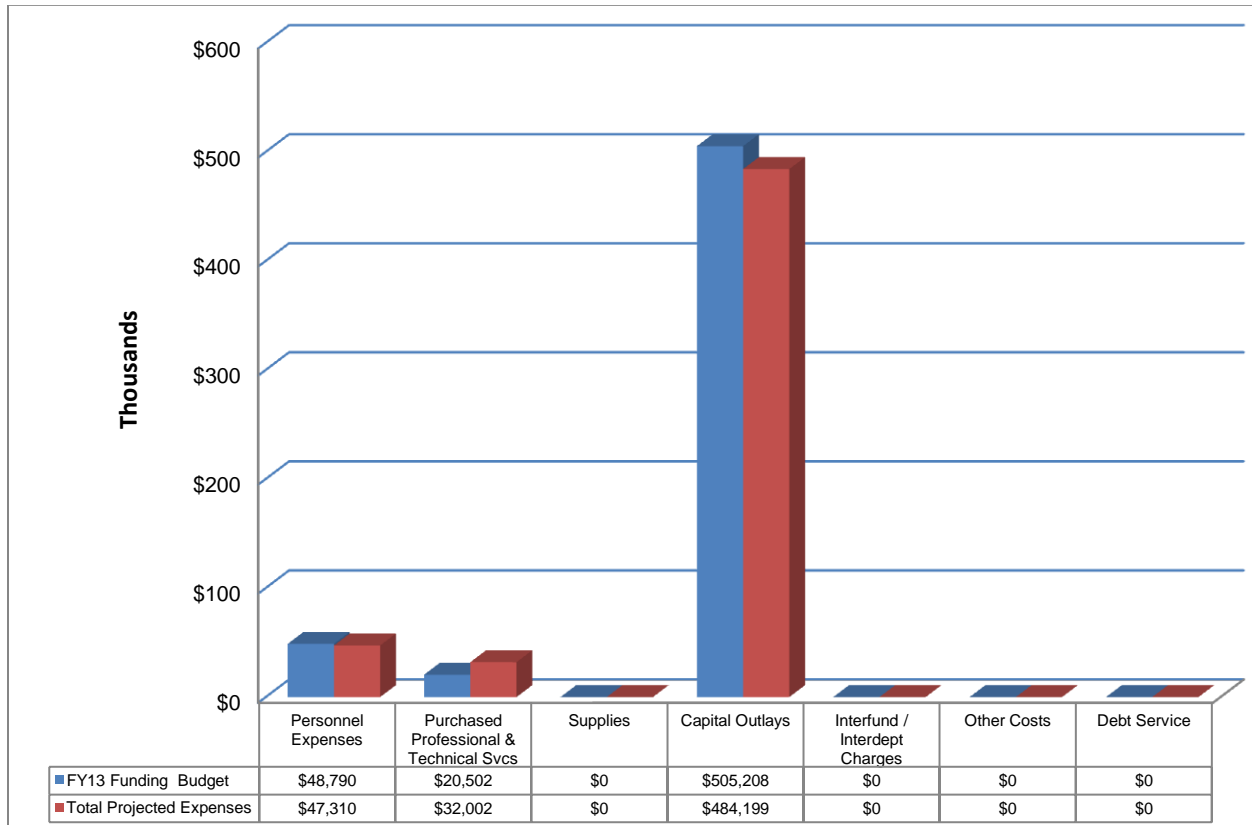
Due to the increase in the number of permits issued and inspections performed, the Office of Buildings expects to generate more revenue than anticipated.

**Major Expenditure Variances:**

As of December 31, 2012, the Permit Fund had 24 vacant positions. The department will utilize funding from vacant positions to fund unfunded Permit Technician and Combination Inspector positions. Spending conservatively in purchased services and supplies, all funds allocated for 311 will be utilized.

**BUILDING PERMITS FUND – 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.



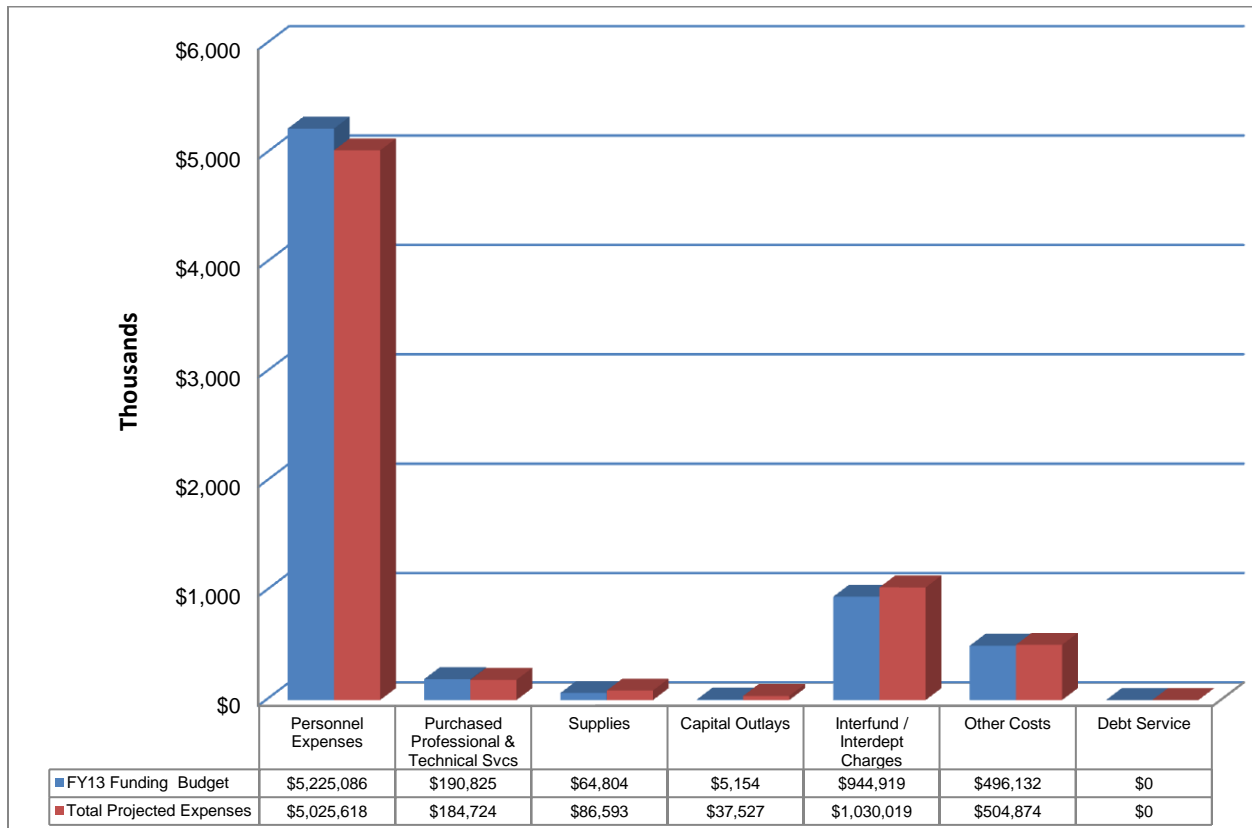
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$48,790	\$23,655	\$23,655	\$47,310	-\$1,480	-3%
Purchased Professional & Technical Svcs	\$20,502	\$16,001	\$16,001	\$32,002	\$11,500	56%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$505,208	\$46,199	\$438,000	\$484,199	-\$21,009	-4%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$574,500</b>	<b>\$85,855</b>	<b>\$477,656</b>	<b>\$563,511</b>	<b>-\$10,989</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, there were no vacant positions.
Purchased Professional & Technical Services	Funds are allocated for anticipated Arcadis 311 capital project costs and employee travel expenses.
Supplies	N/A
Capital Outlays	Anticipated to spend as budgeted on 311 capital project costs.
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**BUILDING PERMITS FUND – PLANNING AND COMMUNITY DEVELOPMENT**

This account funds activities not accounted for in other departments. The budget primarily includes the payments for debt service.



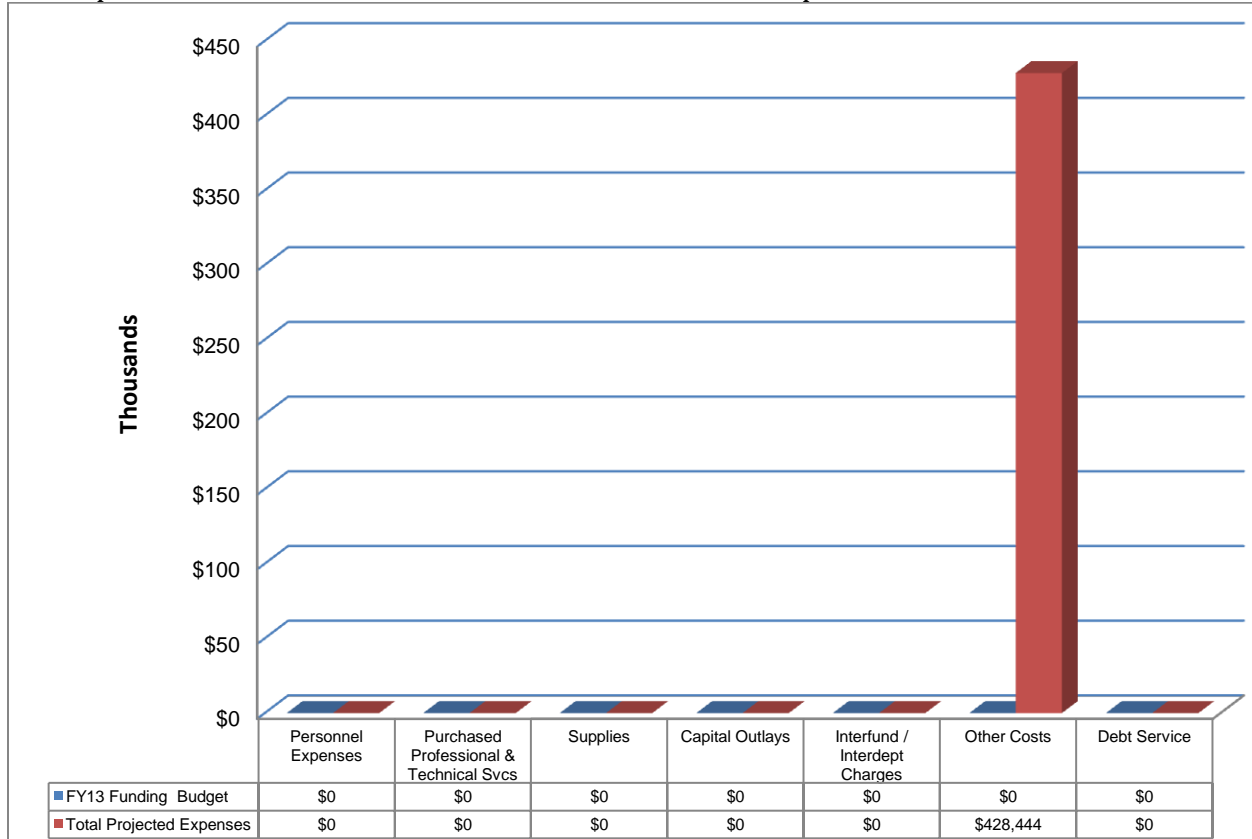
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$5,225,086	\$2,413,075	\$2,612,543	\$5,025,618	-\$199,468	-4%
Purchased Professional & Technical Svcs	\$190,825	\$84,329	\$100,395	\$184,724	-\$6,101	-3%
Supplies	\$64,804	\$65,632	\$20,961	\$86,593	\$21,789	34%
Capital Outlays	\$5,154	\$34,950	\$2,577	\$37,527	\$32,373	628%
Interfund / Interdept Charges	\$944,919	\$56,733	\$973,286	\$1,030,019	\$85,100	9%
Other Costs	\$496,132	\$13,742	\$491,132	\$504,874	\$8,742	2%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$6,926,920</b>	<b>\$2,668,461</b>	<b>\$4,200,893</b>	<b>\$6,869,355</b>	<b>-\$57,565</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Office of Building had 24 vacant positions.
Purchased Professional & Technical Services	Variance due to conservative spending.
Supplies	Deficit due to unbudgeted computer purchase.
Capital Outlays	Deficit due to unbudgeted computer purchase.
Interfund/Interdept Charges	Indirect cost and motor fuel, repair to be spent as budgeted.
Other Costs	Budget for retiree life and health costs (OPEB) offsets Nondepartmental expense.
Debt Service	N/A

**BUILDING PERMITS FUND – NONDEPARTMENTAL**

Non-departmental funds activities not accounted for in other departments.



Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$0	\$0		\$0	\$0	0%
Purchased Professional & Technical Svcs	\$0	\$2,520	-\$2,520	\$0	\$0	0%
Supplies	\$0	\$0		\$0	\$0	0%
Capital Outlays	\$0	\$0		\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0		\$0	\$0	0%
Other Costs	\$0	\$172,646	\$255,798	\$428,444	\$428,444	0%
Debt Service	\$0	\$0		\$0	\$0	0%
<b>Grand Total</b>	<b>\$0</b>	<b>\$175,166</b>	<b>\$253,278</b>	<b>\$428,444</b>	<b>\$428,444</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	N/A
Purchased Professional & Technical Services	This line includes an accounts payable accrual for non-capital.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Expenses include retiree life and health costs (OPEB).
Debt Service	N/A

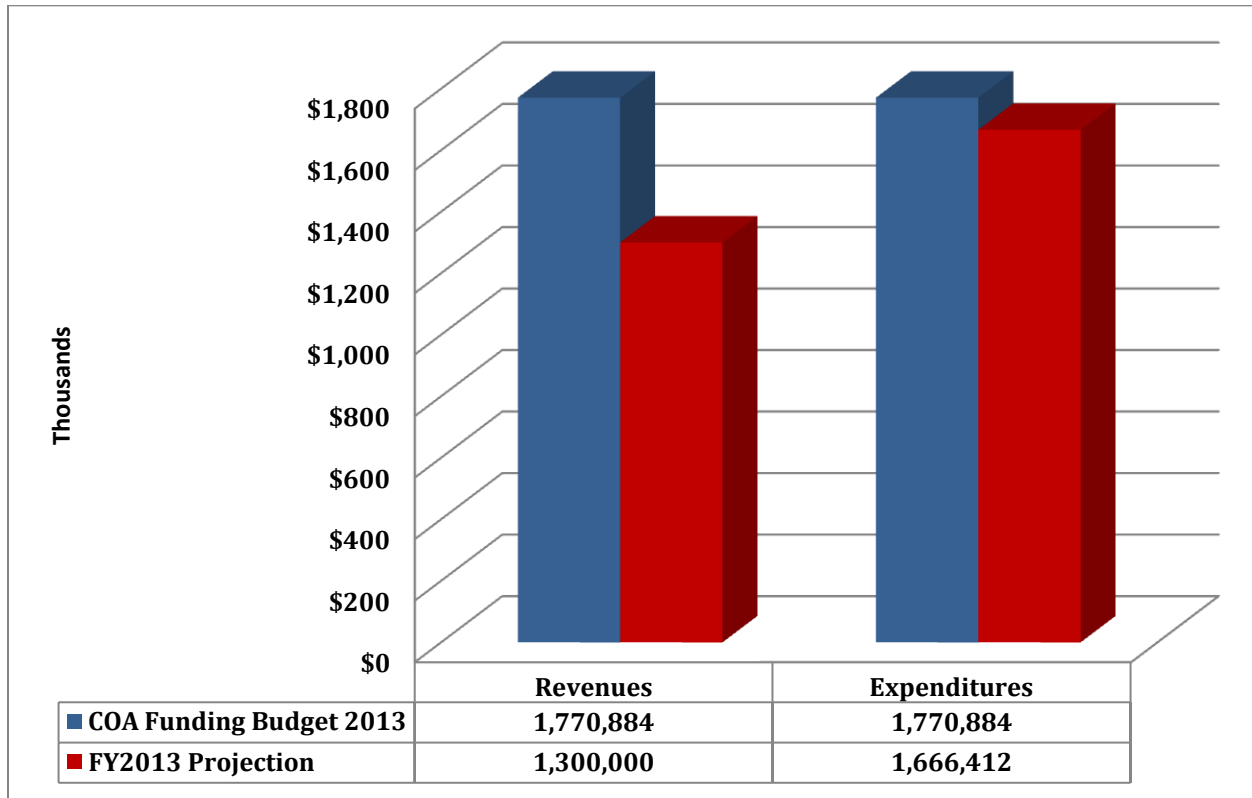
**CIVIC CENTER FUND SUMMARY**  
**BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION SUMMARY**

Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul. 2012 - Dec 2012)	Projected Expenses (Jan. 2013 - Jun. 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
Parks	\$1,770,884	\$997,655	\$619,419	\$1,617,074	-\$153,810	-9%
<b>Subtotal excluding Nondepartmental</b>	<b>\$1,770,884</b>	<b>\$997,655</b>	<b>\$619,419</b>	<b>\$1,617,074</b>	<b>-\$153,810</b>	<b>-9%</b>
Non-Departmental	\$0	\$24,782	\$24,556	\$49,338	\$49,338	0%
<b>Civic Center Fund</b>	<b>\$1,770,884</b>	<b>\$1,022,437</b>	<b>\$643,975</b>	<b>\$1,666,412</b>	<b>-\$104,472</b>	<b>-6%</b>



## CIVIC CENTER FUND

### BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual- DEC-2011	YTD Budget DEC-2012	YTD Actual- DEC-2012	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	549,376	885,442	401,407	1,770,884	1,300,000	(470,884)	-27%
Expenditures	893,847	885,442	876,107	1,770,884	1,666,412	(104,472)	-6%
<b>Surplus (deficit)</b>	<b>(344,471)</b>	<b>-</b>	<b>(474,700)</b>	<b>-</b>	<b>(366,412)</b>	<b>(366,412)</b>	<b>NA</b>

**Major Revenue Variances:**

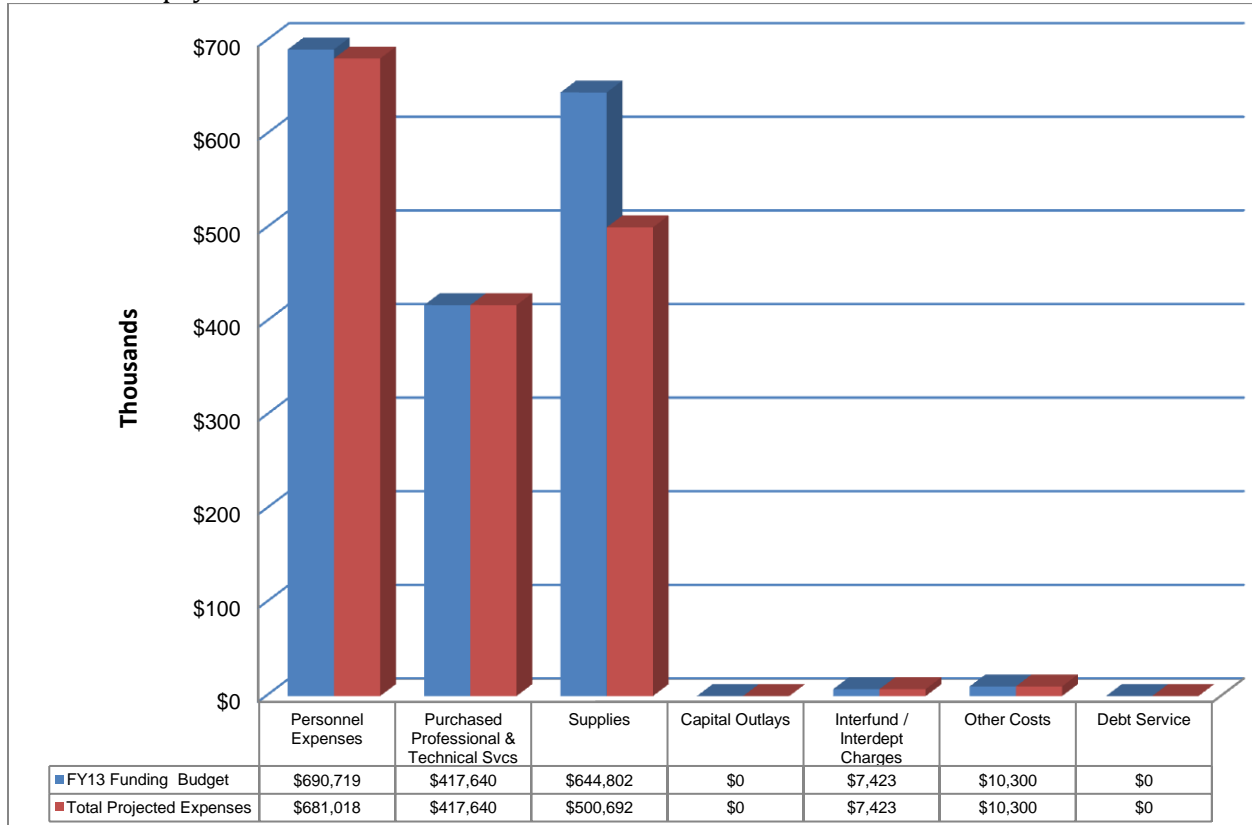
Revenue projections have decreased due to the economy and lower ticket sales. The revenue projections are based on events scheduled to date and may increase as additional events are contracted.

**Major Expenditure Variances:**

Expenditure projections have decreased due to overall conservative spending efforts. However, the electricity expense exceeded expectations during the summer months. Indirect costs, motor fuel and repairs are higher than expected. The Civic Center department is projected not to exceed the budgeted amount.

**CIVIC CENTER FUND – PARKS, RECREATION AND CULTURAL AFFAIRS**

This account funds activities not accounted for in other departments. The budget primarily includes the payments for debt service.



Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$690,719	\$335,659	\$345,360	\$681,018	-\$9,701	-1%
Purchased Professional & Technical Svcs	\$417,640	\$344,360	\$73,280	\$417,640	\$0	0%
Supplies	\$644,802	\$300,692	\$200,000	\$500,692	-\$144,110	-22%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$7,423	\$11,834	-\$4,411	\$7,423	\$0	0%
Other Costs	\$10,300	\$5,110	\$5,190	\$10,300	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$1,770,884</b>	<b>\$997,655</b>	<b>\$619,419</b>	<b>\$1,617,074</b>	<b>-\$153,810</b>	<b>-9%</b>

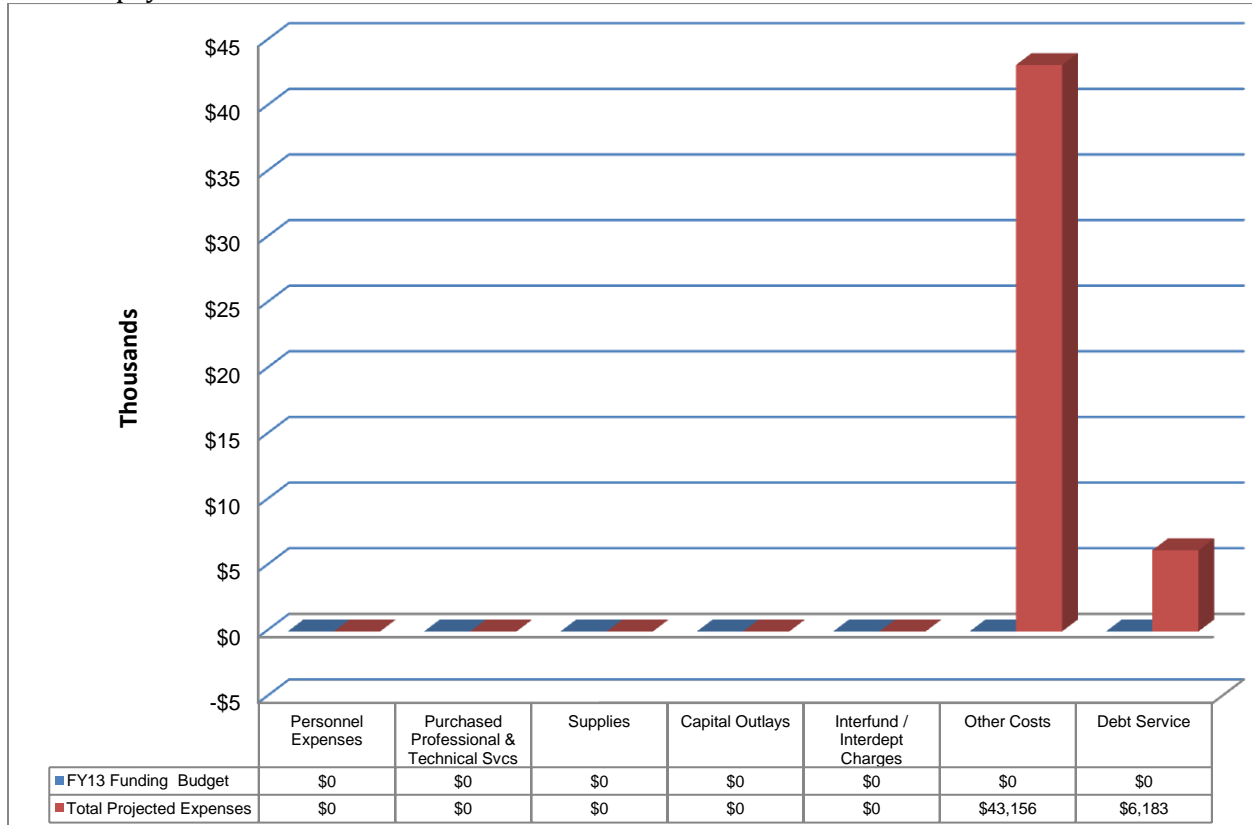
**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, there was one vacant position.
Purchased Professional & Technical Services	The projection for the Purchased Professional & Technical Svc Expense is on target. Projected not to exceed the budgeted amount.
Supplies	The projection for the Supplies Expense is to have a surplus by the end of the FY13. Planning to be conservative with supplies expense. Currently seeing about a 40% decrease in Electricity Utility Expenses.
Capital Outlays	N/A
Interfund/Interdept Charges	Variance attributed to indirect cost charged more than anticipated. General Accounting made the correction in the 3rd quarter.
Other Costs	Projected to spend at budget.
Debt Service	N/A



**CIVIC CENTER FUND – NONDEPARTMENTAL**

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



Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$0	\$0	\$0	\$0	\$0	0%
Purchased Professional & Technical Svcs	\$0	\$113	-\$113	\$0	\$0	0%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$21,578	\$21,578	\$43,156	\$43,156	0%
Debt Service	\$0	\$3,091	\$3,091	\$6,183	\$6,183	0%
<b>Grand Total</b>	<b>\$0</b>	<b>\$24,782</b>	<b>\$24,556</b>	<b>\$49,338</b>	<b>\$49,338</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	N/A
Purchased Professional & Technical Services	60-day accrual to be removed at the end of the year.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Variance is due to retiree life and health costs (OPEB) more than anticipated.
Debt Service	Variance is due to charges for allocable interest more than anticipated.



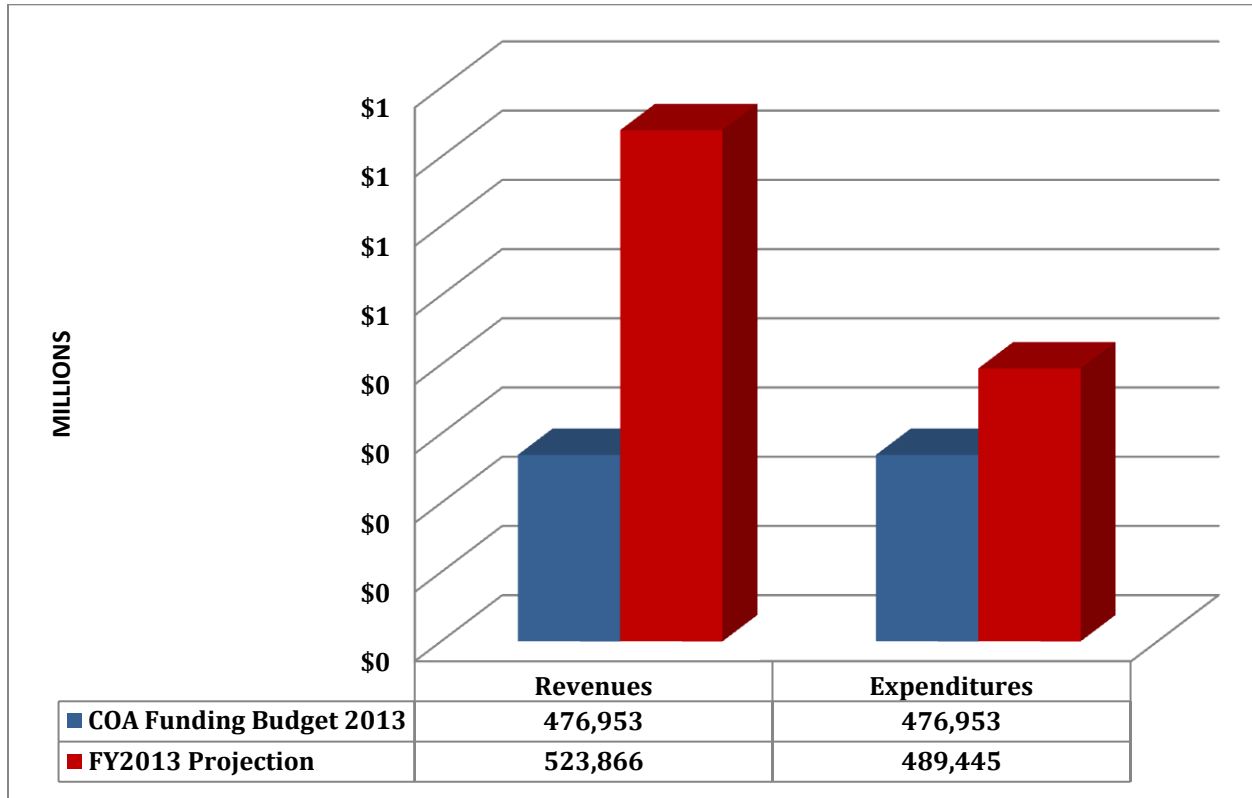
**PARKS FACILITIES FUND SUMMARY**  
**BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION SUMMARY**

Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul. 2012 - Dec 2012)	Projected Expenses (Jan. 2013 - Jun. 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
Parks	\$476,953	\$225,239	\$247,691	\$472,930	-\$4,023	-1%
<b>Subtotal excluding Nondepartmental</b>	<b>\$476,953</b>	<b>\$225,239</b>	<b>\$247,691</b>	<b>\$472,930</b>	<b>-\$4,023</b>	<b>-1%</b>
Non-Departmental	\$0	\$8,415	\$8,100	\$16,515	\$16,515	0%
<b>Cyclorama Fund</b>	<b>\$476,953</b>	<b>\$233,653</b>	<b>\$255,792</b>	<b>\$489,445</b>	<b>\$12,492</b>	<b>3%</b>



## PARKS FACILITIES FUND (CYCLORAMA)

### BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual- DEC-2011	YTD Budget DEC-2012	YTD Actual- DEC-2012	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	248,592	238,477	240,829	476,953	523,866	46,913	10%
Expenditures	204,805	238,477	207,634	476,953	489,445	12,492	3%
Surplus (deficit)	43,787	-	33,195	-	34,421	34,421	N/A

**Major Revenue Variances:**

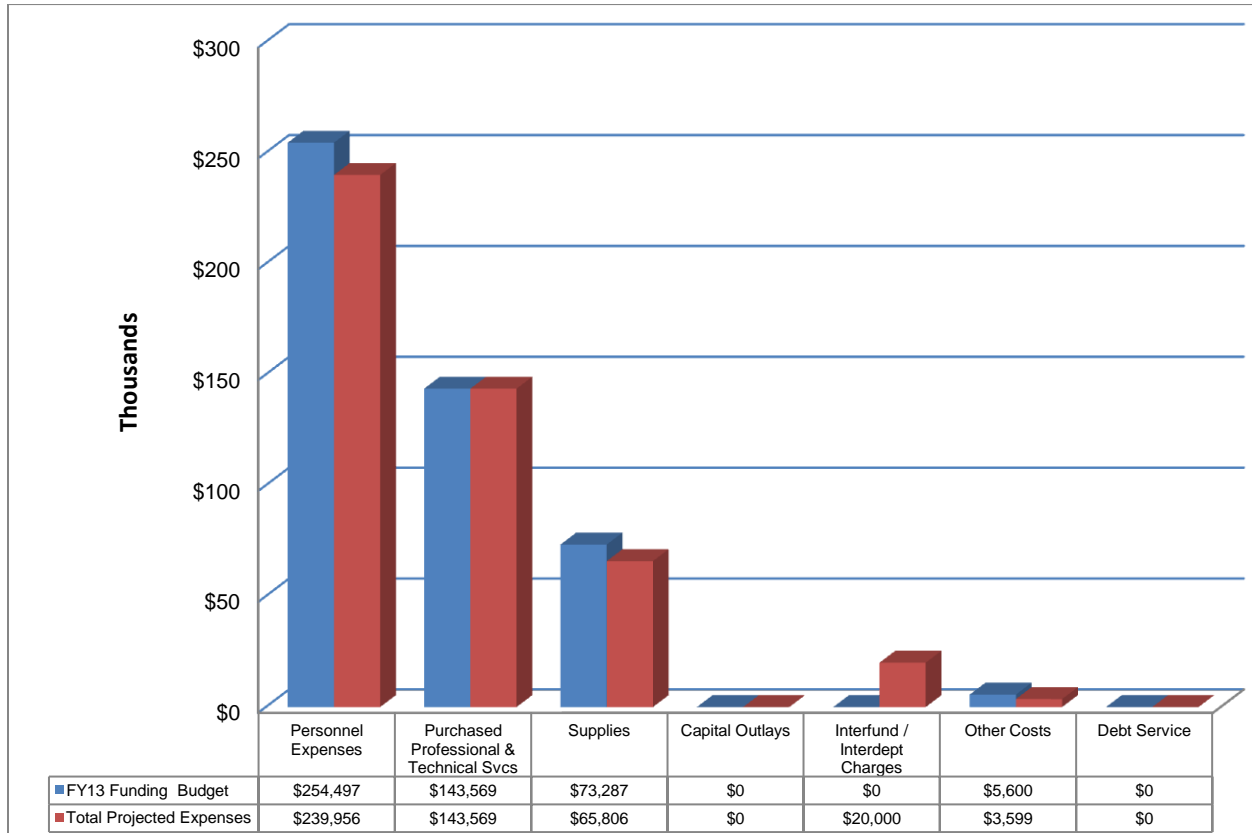
As of December 31, 2012, Parks project revenues to be more than anticipated. Revenues will continue to increase as field trips and events are booked at the facility.

**Major Expenditure Variances:**

The department has been spending conservatively in supplies and purchased services. Variance in Interfund/Interdept Charges due to unbudgeted administrative charge for indirect cost, which will be corrected in the 3rd quarter.

**PARKS FACILITIES FUND – PARKS, RECREATION AND CULTURAL AFFAIRS**

This account funds activities not accounted for in other departments. The budget primarily includes the payments for debt service.



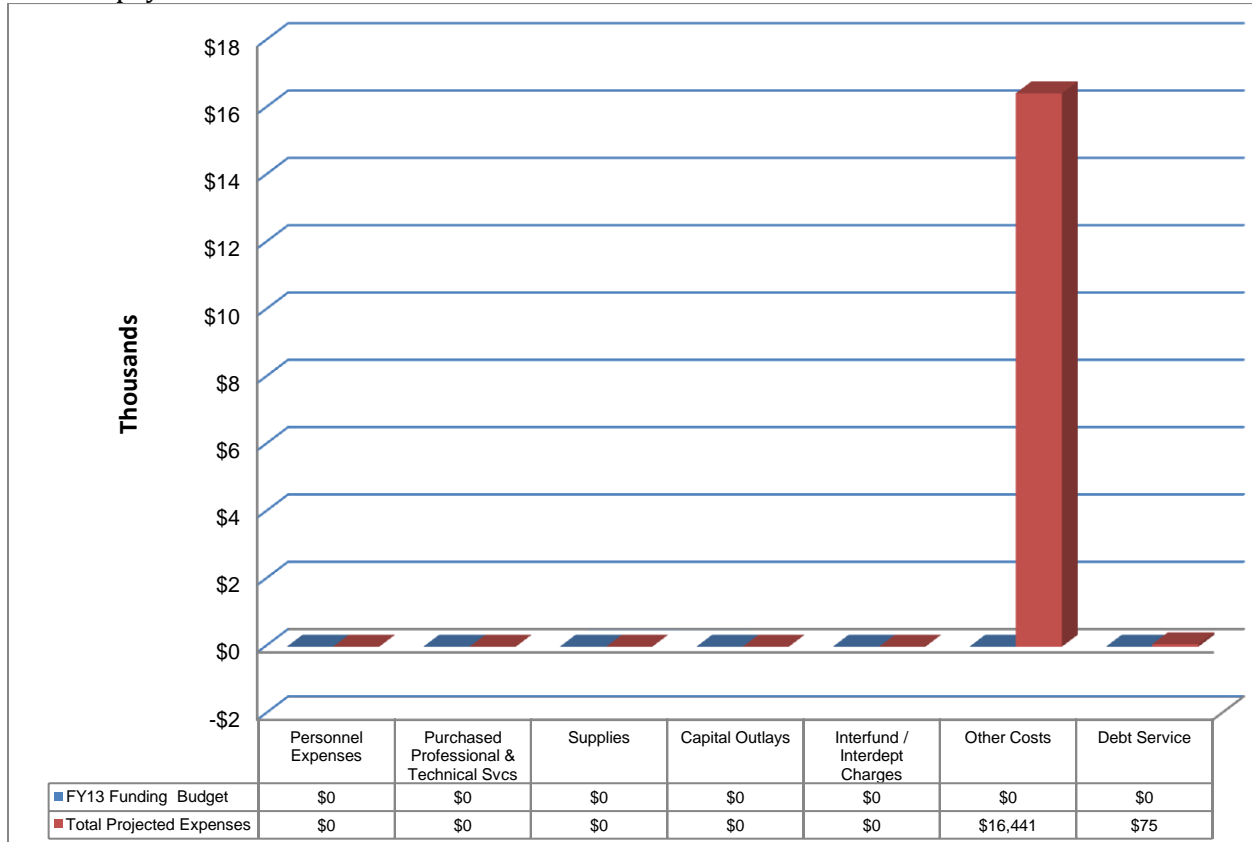
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$254,497	\$112,707	\$127,249	\$239,956	-\$14,541	-6%
Purchased Professional & Technical Svcs	\$143,569	\$87,547	\$56,022	\$143,569	\$0	0%
Supplies	\$73,287	21,385.29	\$44,421	\$65,806	-\$7,481	-10%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$20,000	\$20,000	\$20,000	0%
Other Costs	\$5,600	\$3,599	\$0	\$3,599	-\$2,001	-36%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$476,953</b>	<b>\$225,239</b>	<b>\$247,691</b>	<b>\$472,930</b>	<b>-\$4,023</b>	<b>-1%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, there were no vacant positions.
Purchased Professional & Technical Services	Utilized for contracted services on security, maintenance and media expenses.
Supplies	Projected to spend at budget.
Capital Outlays	N/A
Interfund/Interdept Charges	Variance attributed to unbudgeted administrative charge for indirect cost.
Other Costs	Variance attributed to credit card charges.
Debt Service	N/A

**PARKS FACILITIES FUND – NONDEPARTMENTAL**

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



Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$0	\$0	\$0	\$0	\$0	0%
Purchased Professional & Technical Svcs	\$0	\$120	-\$120	\$0	\$0	0%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$8,220	\$8,220	\$16,441	\$16,441	0%
Debt Service	\$0	\$75	\$75	\$75	\$75	0%
<b>Grand Total</b>	<b>\$0</b>	<b>\$8,415</b>	<b>\$8,100</b>	<b>\$16,515</b>	<b>\$16,515</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	N/A
Purchased Professional & Technical Services	Variance is due to 60-day accrual to be reversed by the end of the year.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Variance is due to retiree life and health costs (OPEB) more than anticipated.
Debt Service	Variance is due to charges for allocable interest more than anticipated.





## SOLID WASTE FUND SUMMARY

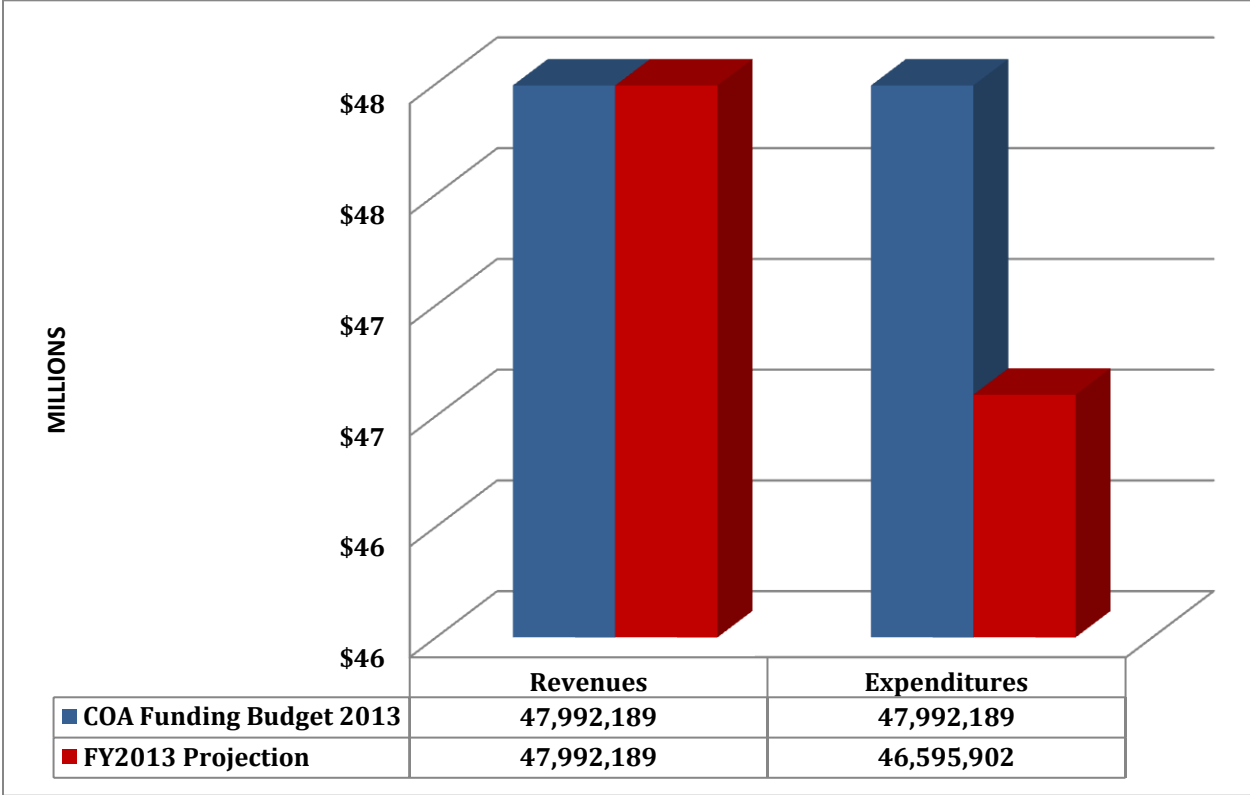
### BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION SUMMARY

Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul. 2012 - Dec 2012)	Projected Expenses (Jan. 2013 - Jun. 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
Finance	\$634,081	\$312,405	\$312,332	\$624,738	-\$9,343	-1%
Human Resources	\$367,108	\$135,733	\$134,948	\$270,681	-\$96,427	-26%
Information Technology	\$574,500	\$39,656	\$539,416	\$579,072	\$4,572	1%
Public Works	\$42,151,709	\$20,902,197	\$19,954,423	\$40,856,620	-\$1,295,089	-3%
<b>Subtotal excluding Nondepartmental</b>	<b>\$43,727,398</b>	<b>\$21,389,992</b>	<b>\$20,941,119</b>	<b>\$42,331,111</b>	<b>-\$1,396,287</b>	<b>-3%</b>
Non-Departmental	\$4,264,791	\$2,444,747	\$1,820,044	\$4,264,791	\$0	0%
<b>Solid Waste Fund</b>	<b>\$47,992,189</b>	<b>\$23,834,739</b>	<b>\$22,761,163</b>	<b>\$46,595,902</b>	<b>-\$1,396,287</b>	<b>-3%</b>



## SOLID WASTE FUND

### BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual- DEC-2011	YTD Budget DEC-2012	YTD Actual- DEC-2012	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	27,544,426	23,996,094	27,500,362	47,992,189	47,992,189	-	0%
Expenditures	20,226,906	23,996,094	20,363,193	47,992,189	46,595,902	(1,396,287)	-3%
Surplus (deficit)	7,317,520	-	7,137,169	-	1,396,287	1,396,287	N/A

**Major Revenue Variances:**

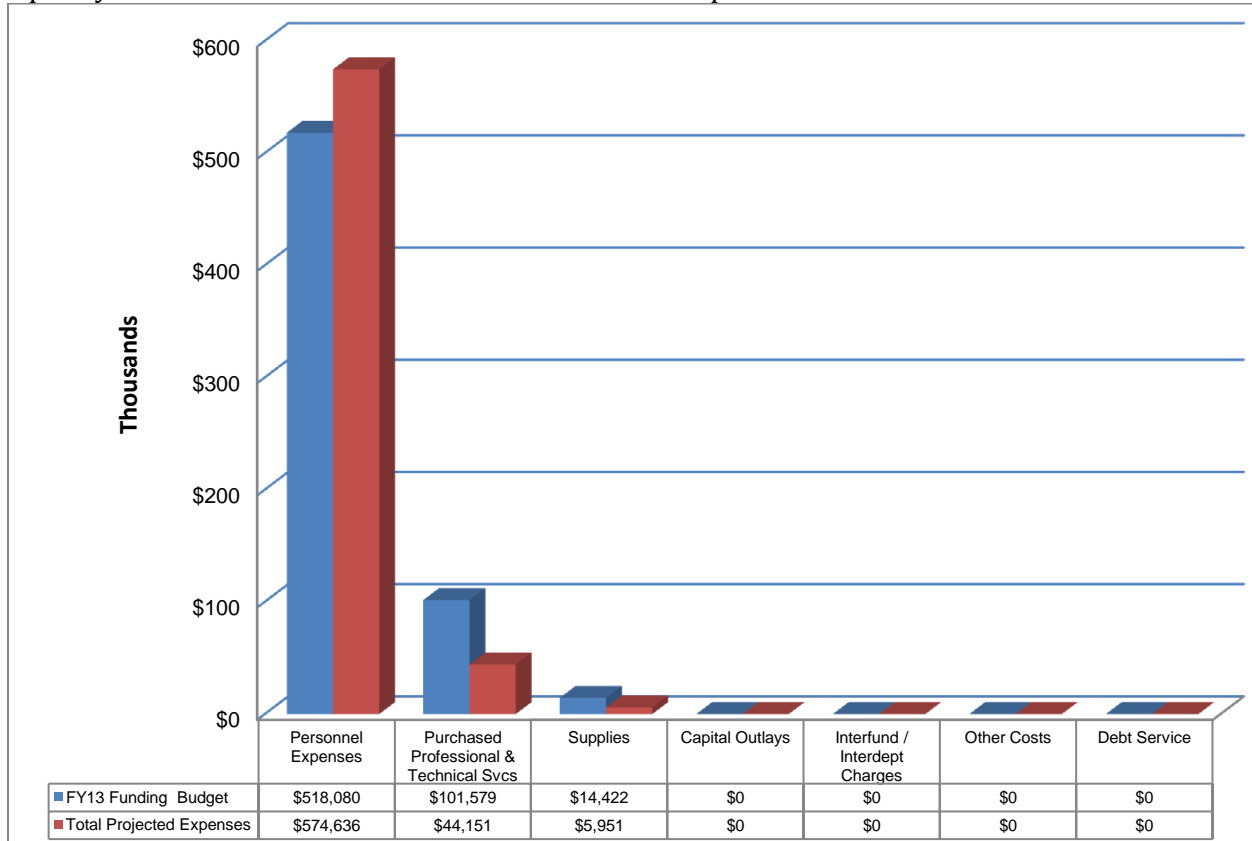
Solid Waste anticipates receiving a higher collection rate for FY13.

**Major Expenditure Variances:**

Solid Waste Services anticipates being under budget due to conservative spending by \$1.4MM.

**SOLID WASTE FUND – 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.



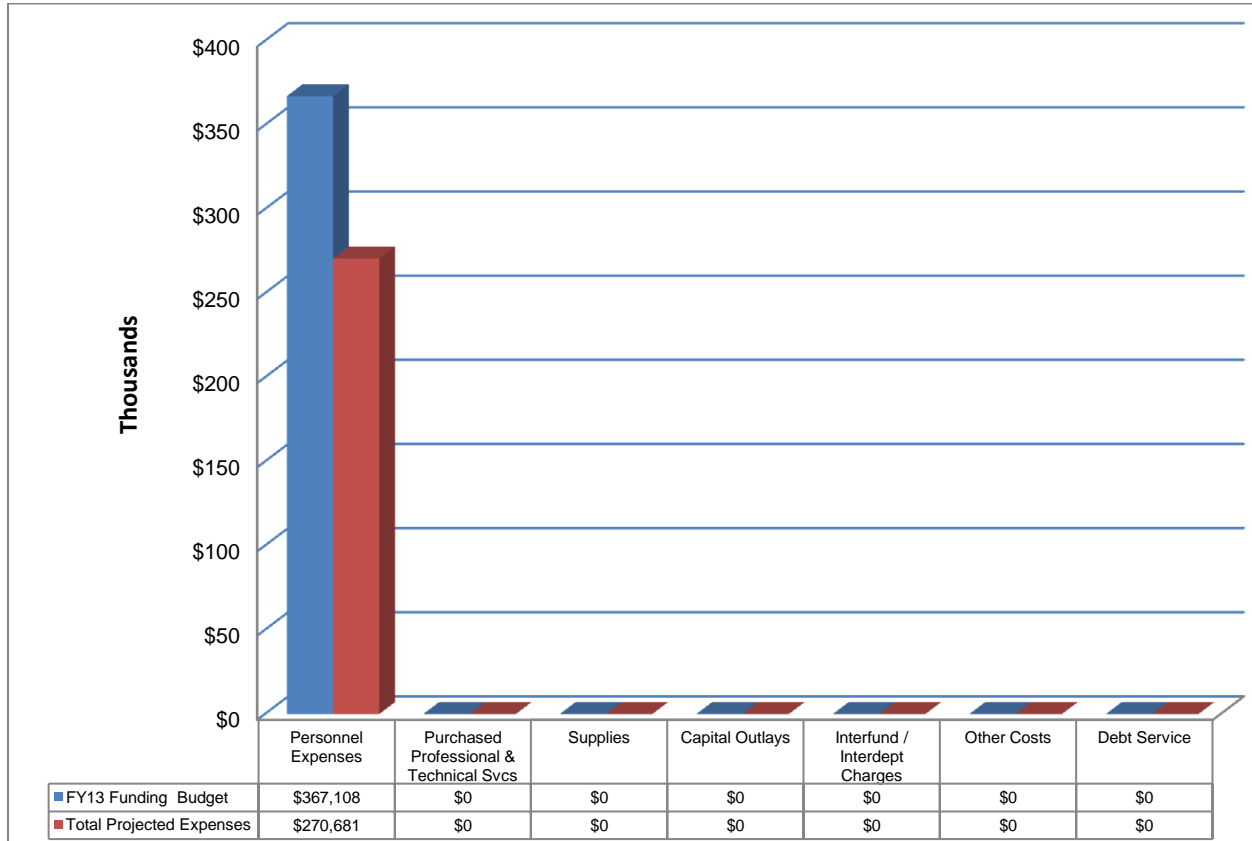
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$518,080	\$287,318	\$287,318	\$574,636	\$56,556	11%
Purchased Professional & Technical Svcs	\$101,579	\$22,075	\$22,075	\$44,151	-\$57,428	-57%
Supplies	\$14,422	\$3,012	\$2,939	\$5,951	-\$8,471	-59%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$634,081</b>	<b>\$312,405</b>	<b>\$312,332</b>	<b>\$624,738</b>	<b>-\$9,343</b>	<b>-1%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Department of Finance had 1 vacancy offset by extra help expenses.
Purchased Professional & Technical Services	As the Hyperion roll-out continues, the Department of Finance anticipates cost for this project to be realized during 3rd quarter. In addition, funds are encumbered funds for Six Sigma Black Belt Certification Training.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**SOLID WASTE FUND – 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.



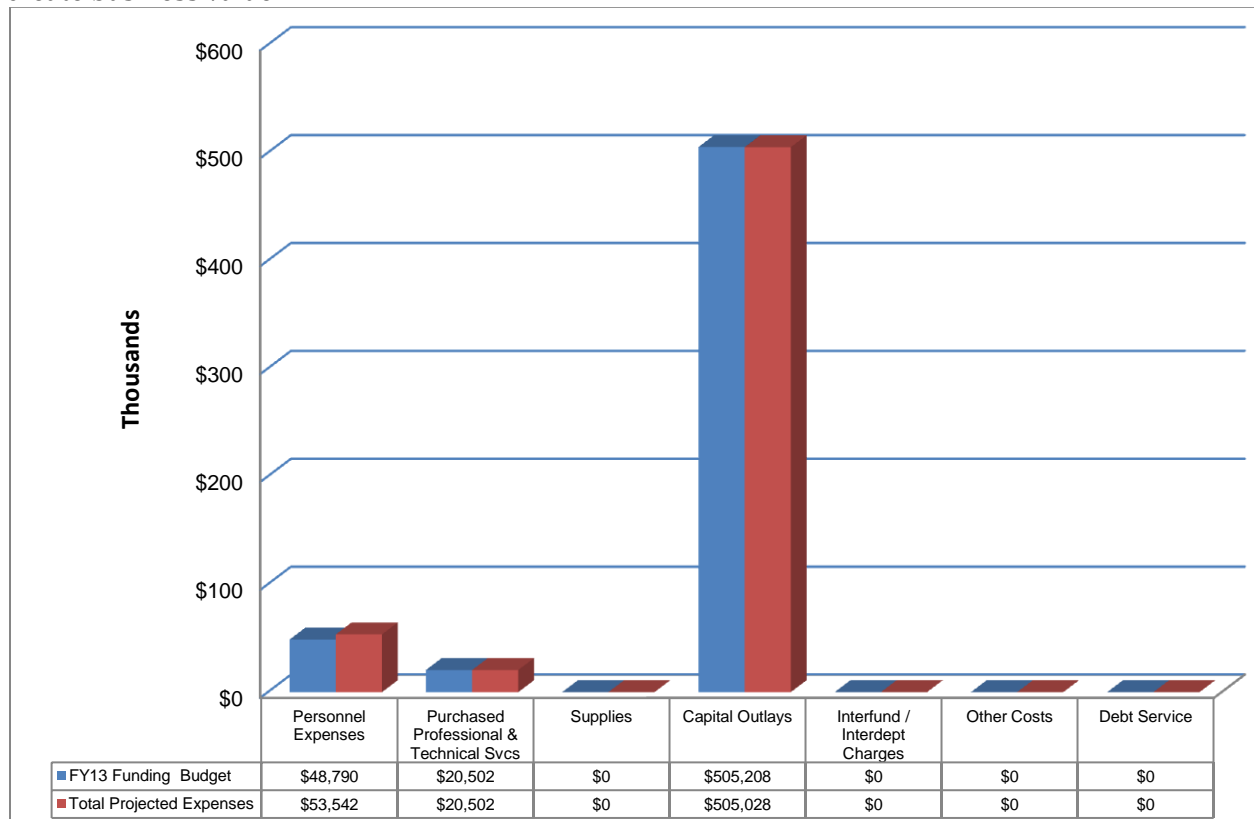
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$367,108	\$135,733	\$134,948	\$270,681	-\$96,427	-26%
Purchased Professional & Technical Svcs	\$0	\$0	\$0	\$0	\$0	0%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$367,108</b>	<b>\$135,733</b>	<b>\$134,948</b>	<b>\$270,681</b>	<b>-\$96,427</b>	<b>-26%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	2 vacancies as of December 31, 2012.
Purchased Professional & Technical Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**SOLID WASTE FUND – 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.



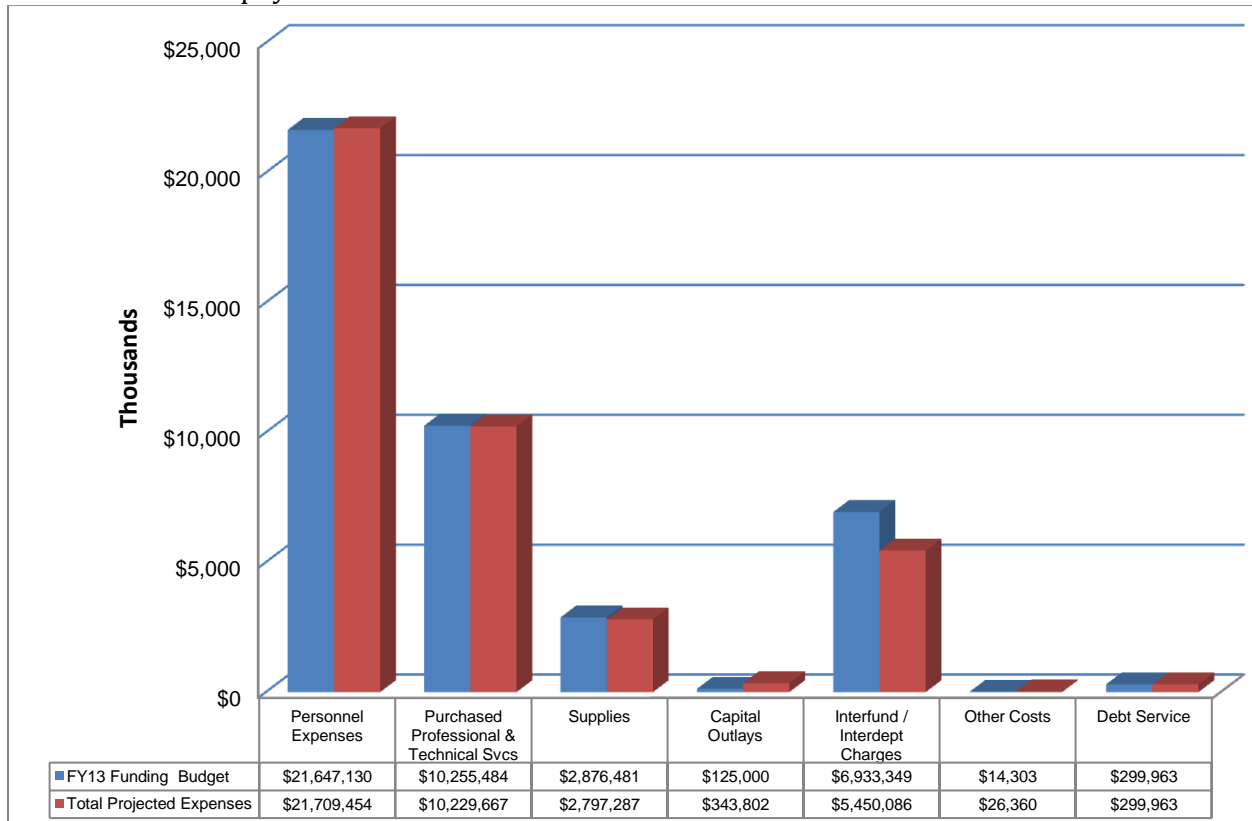
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$48,790	\$23,655	\$29,887	\$53,542	\$4,752	10%
Purchased Professional & Technical Svcs	\$20,502	\$16,001	\$4,501	\$20,502	\$0	0%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$505,208	\$0	\$505,028	\$505,028	-\$180	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$574,500</b>	<b>\$39,656</b>	<b>\$539,416</b>	<b>\$579,072</b>	<b>\$4,572</b>	<b>1%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, there are no vacancies.
Purchased Professional & Technical Services	This line item consists of professional services cost for anticipated 311 project Business Analyst Travel.
Supplies	N/A
Capital Outlays	This line item consists of anticipated 311 Call Center project cost to include professional/technical services, software and facilities cost.
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**SOLID WASTE FUND – DEPARTMENT OF PUBLIC WORKS**

The Department of Public Works touches the lives of the residents and visitors in the City of Atlanta as directly and as frequently as any other City department. The Public Works Department is an industry leader in the 24/7 delivery of public works services that maintain and improve the City's infrastructure and physical environment.



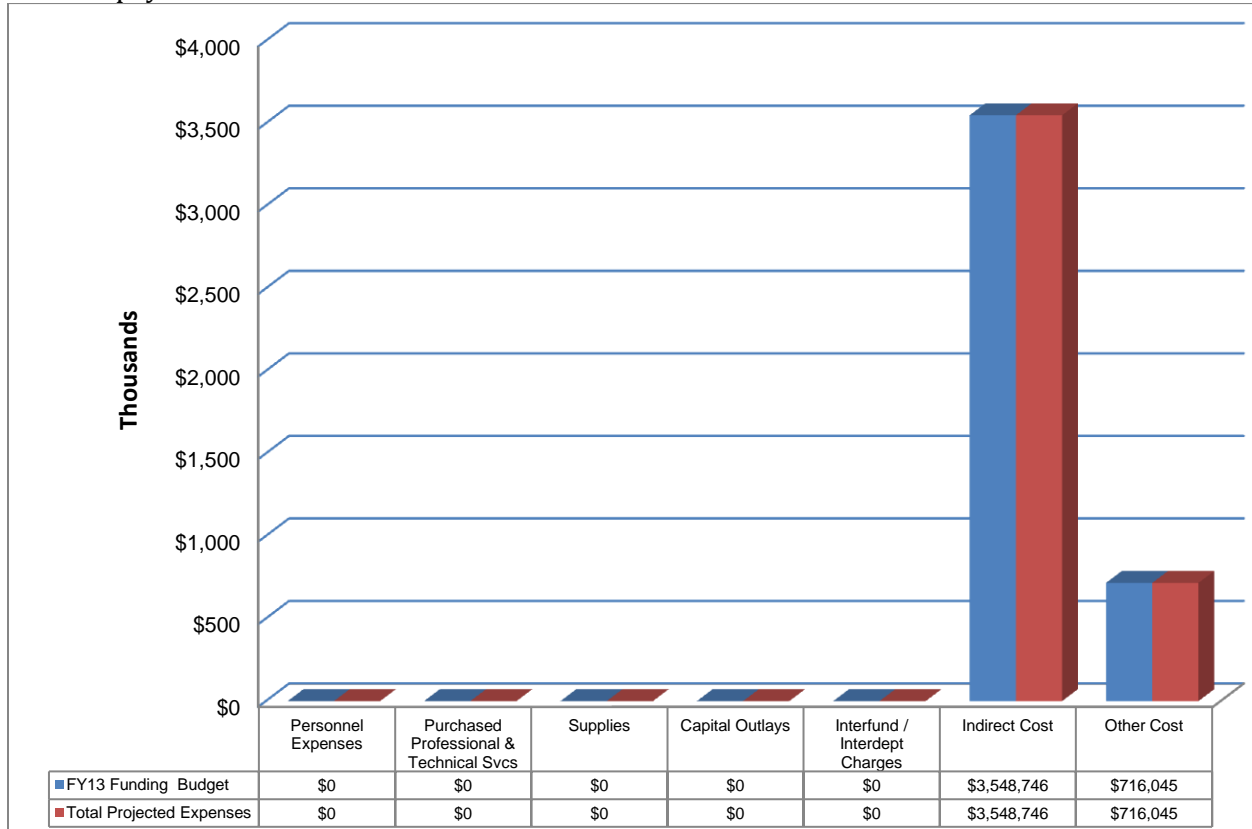
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$21,647,130	\$10,397,195	\$11,312,259	\$21,709,454	\$62,324	0%
Purchased Professional & Technical Svcs	\$10,255,484	\$6,652,483	\$3,577,184	\$10,229,667	-\$25,817	0%
Supplies	\$2,876,481	\$933,466	\$1,863,822	\$2,797,287	-\$79,193	-3%
Capital Outlays	\$125,000	\$177,650	\$166,152	\$343,802	\$218,802	175%
Interfund / Interdept Charges	\$6,933,349	\$2,725,043	\$2,725,043	\$5,450,086	-\$1,483,263	-21%
Other Costs	\$14,303	\$16,360	\$10,000	\$26,360	\$12,058	84%
Debt Service	\$299,963	\$0	\$299,963	\$299,963	\$0	0%
<b>Grand Total</b>	<b>\$42,151,709</b>	<b>\$20,902,197</b>	<b>\$19,954,423</b>	<b>\$40,856,620</b>	<b>-\$1,295,089</b>	<b>-3%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Department of Public Works/Solid Waste had 22 vacancies. Deficit in Overtime is a result of vacancies.
Purchased Professional & Technical Services	Variance is due to conservative spending.
Supplies	Variance is due to less non-consumable supplies anticipated.
Capital Outlays	Deficit is due to additional equipment.
Interfund/Interdept Charges	Variance is due less fuel and repairs needed.
Other Costs	Deficit is due to more refunds anticipated.
Debt Service	Projected to spend within budget.

**SOLID WASTE FUND – NONDEPARTMENTAL**

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



Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$0	\$0	\$0	\$0	\$0	0%
Purchased Professional & Technical Svcs	\$0	\$0	\$0	\$0	\$0	0%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Indirect Cost	\$3,548,746	\$1,849,145	\$1,699,601	\$3,548,746	\$0	0%
Other Cost	\$716,045	\$595,602	\$120,443	\$716,045	\$0	0%
<b>Grand Total</b>	<b>\$4,264,791</b>	<b>\$2,444,747</b>	<b>\$1,820,044</b>	<b>\$4,264,791</b>	<b>\$0</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	N/A
Purchased Professional & Technical Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Indirect Cost	Expected to spend within budget. Monthly Indirect Cost Allocation.
Others	OPEB projected to spend within budget.



## WATER AND WASTEWATER REVENUE FUND SUMMARY

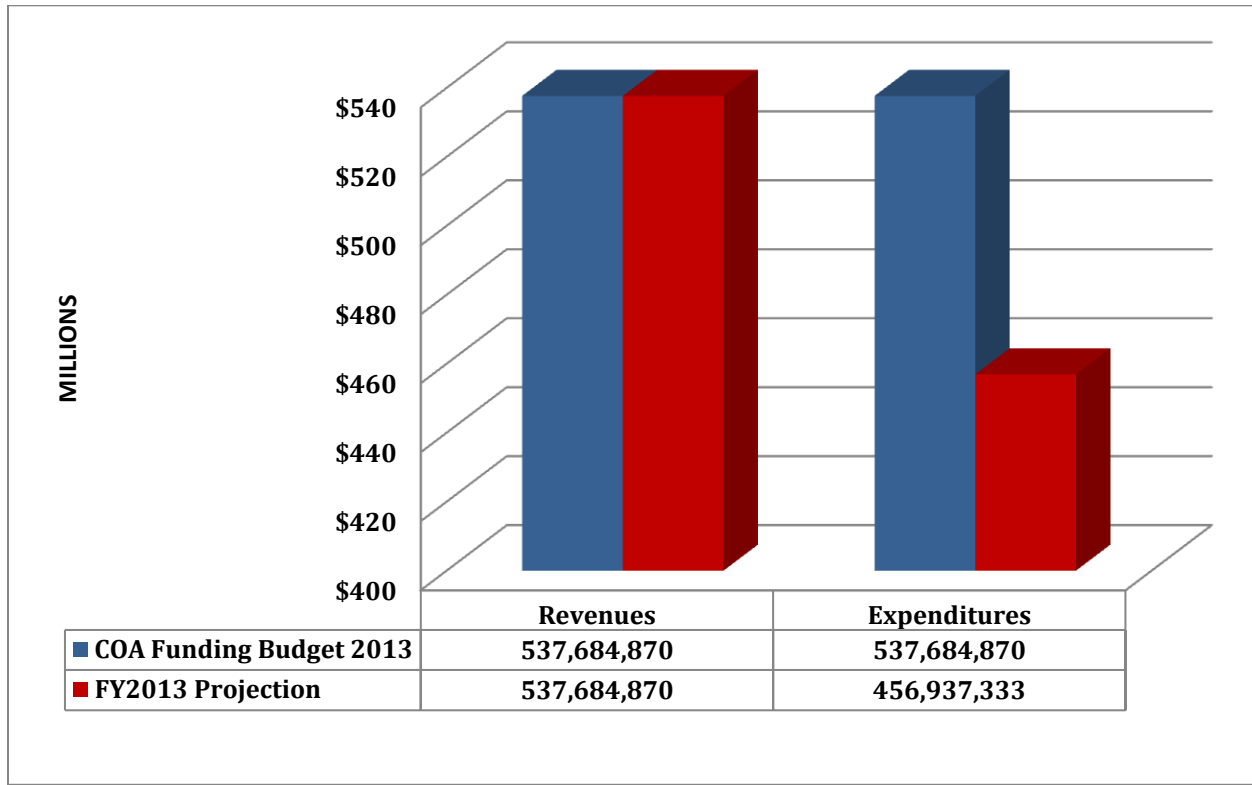
### BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION SUMMARY

Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul. 2012 - Dec 2012)	Projected Expenses (Jan. 2013 - Jun. 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
Auditor's Office	\$673,706	\$416,539	\$228,602	\$645,141	-\$28,565	-4%
Executive Offices	\$3,640,000	\$115,695	\$2,675,535	\$2,791,230	-\$848,770	-23%
Finance	\$995,386	\$445,342	\$433,356	\$878,698	-\$116,688	-12%
Human Resources	\$2,637,957	\$1,494,219	\$2,177,682	\$3,671,901	\$1,033,944	39%
Information Technology	\$3,791,695	\$316,195	\$3,643,306	\$3,959,501	\$167,806	4%
Law	\$7,487,283	\$1,873,076	\$4,770,698	\$6,643,774	-\$843,509	-11%
Procurement	\$1,304,103	\$506,540	\$726,403	\$1,232,943	-\$71,160	-5%
Public Works	\$716,183	\$418,522	\$418,522	\$837,044	\$120,861	17%
Water and Wastewater Revenue Fund	\$160,565,585	\$87,738,912	\$66,897,719	\$154,636,631	-\$5,928,954	-4%
<b>Subtotal excluding Nondepartmental</b>	<b>\$181,811,898</b>	<b>\$93,325,040</b>	<b>\$81,971,823</b>	<b>\$175,296,863</b>	<b>-\$6,515,035</b>	<b>-4%</b>
Non-Departmental	\$355,872,972	\$157,126,499	\$124,513,972	\$281,640,470	-\$74,232,502	-21%
<b>Water and Wastewater Revenue Fund</b>	<b>\$537,684,870</b>	<b>\$250,451,539</b>	<b>\$206,485,795</b>	<b>\$456,937,333</b>	<b>-\$80,747,537</b>	<b>-15%</b>



## WATER AND WASTEWATER REVENUE FUND

### BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual- DEC-2011	YTD Budget DEC-2012	YTD Actual- DEC-2012	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	289,097,366	268,842,435	271,945,417	537,684,870	537,684,870	-	0%
Expenditures	228,487,815	268,842,435	228,667,606	537,684,870	456,937,333	(80,747,537)	-15%
<b>Surplus (deficit)</b>	<b>60,609,551</b>	<b>-</b>	<b>43,277,810</b>	<b>-</b>	<b>80,747,537</b>	<b>80,747,537</b>	<b>N/A</b>

**Major Revenue Variances:**

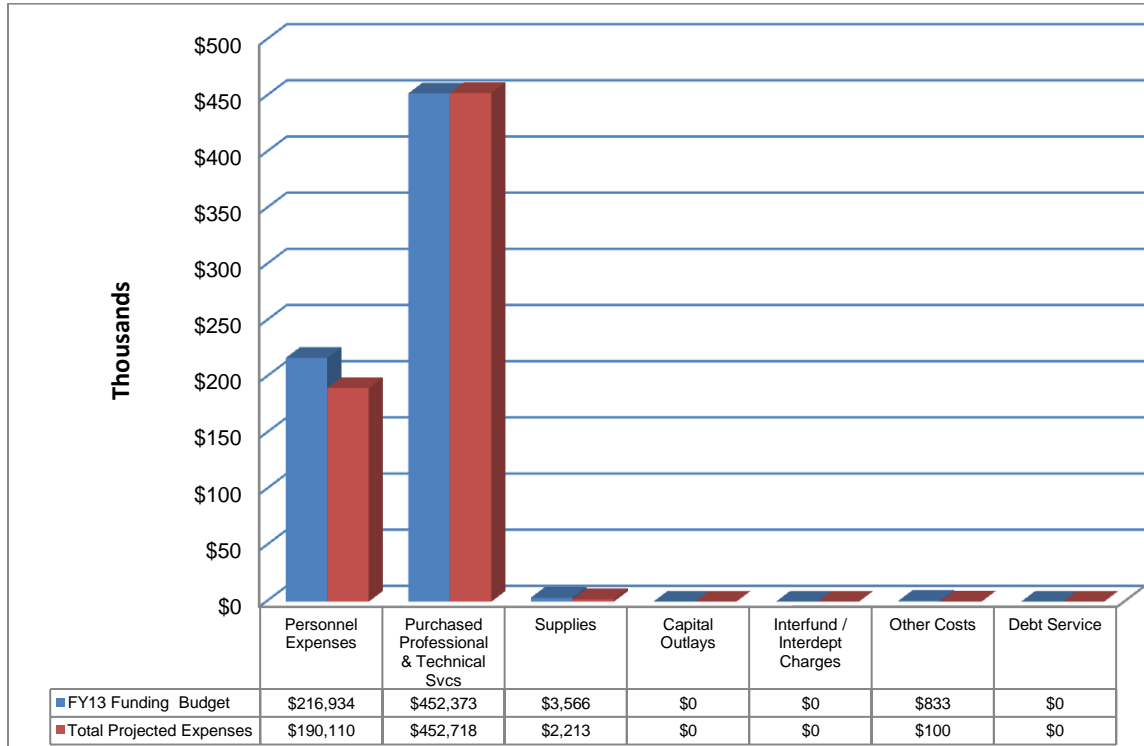
Department anticipates revenue will be on par with anticipations.

**Major Expenditure Variances:**

Surplus in expenditures is due to fund wide reserves, bad debt adjustment of 1.5% of gross revenue, less than anticipated health insurance for retirees and other cost reduction measures in operations and maintenance by the department.

**WATER AND WASTEWATER REVENUE FUND – 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.

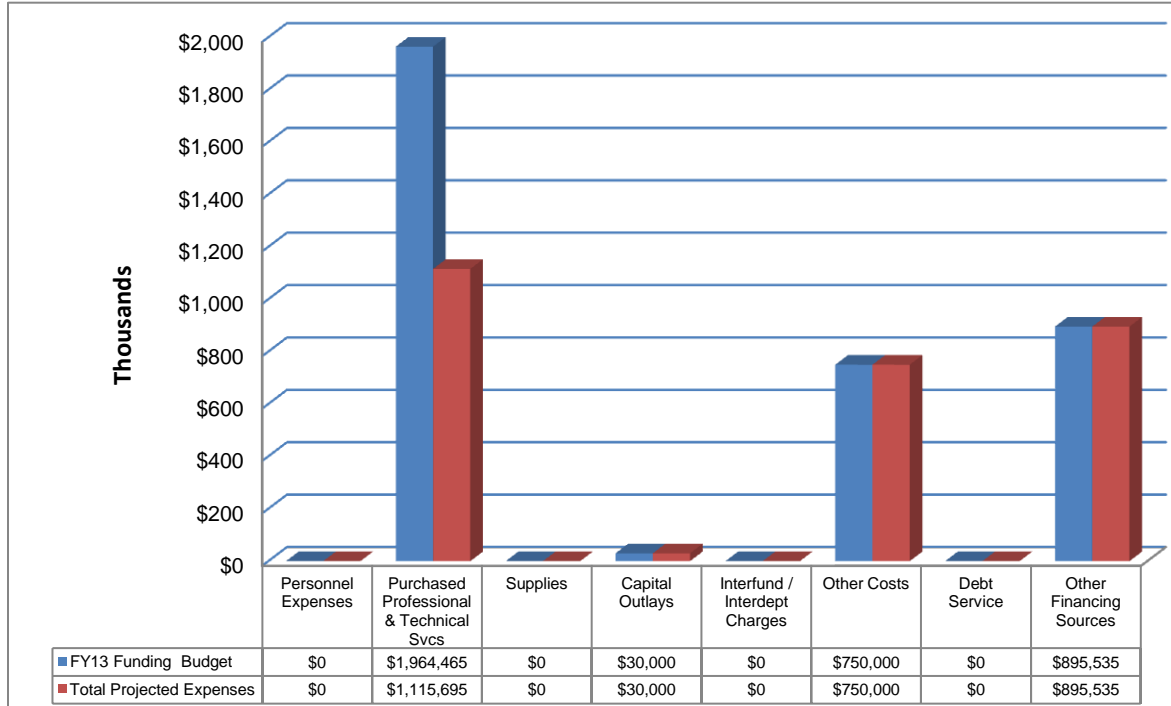


Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$216,934		\$95,055	\$95,055	-\$26,824	-12%
Purchased Professional & Technical Svcs	\$452,373		\$320,007	\$132,711	\$345	0%
Supplies	\$3,566		\$1,477	\$736	-\$1,353	-38%
Capital Outlays	\$0		\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0		\$0	\$0	\$0	0%
Other Costs	\$833		\$0	\$100	-\$733	-88%
Debt Service	\$0		\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$673,706</b>		<b>\$416,539</b>	<b>\$228,602</b>	<b>-\$28,565</b>	<b>-4%</b>

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Auditor's Office had 1 vacant position. Salary savings will be used to pay interns or consultants for contracted audits.
Purchased Professional & Technical Services	This line item includes funds that will be utilized for FY12 and FY13 financial audits and contracted audits.
Supplies	This line item includes computer 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

**WATER AND WASTEWATER REVENUE FUND – 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.



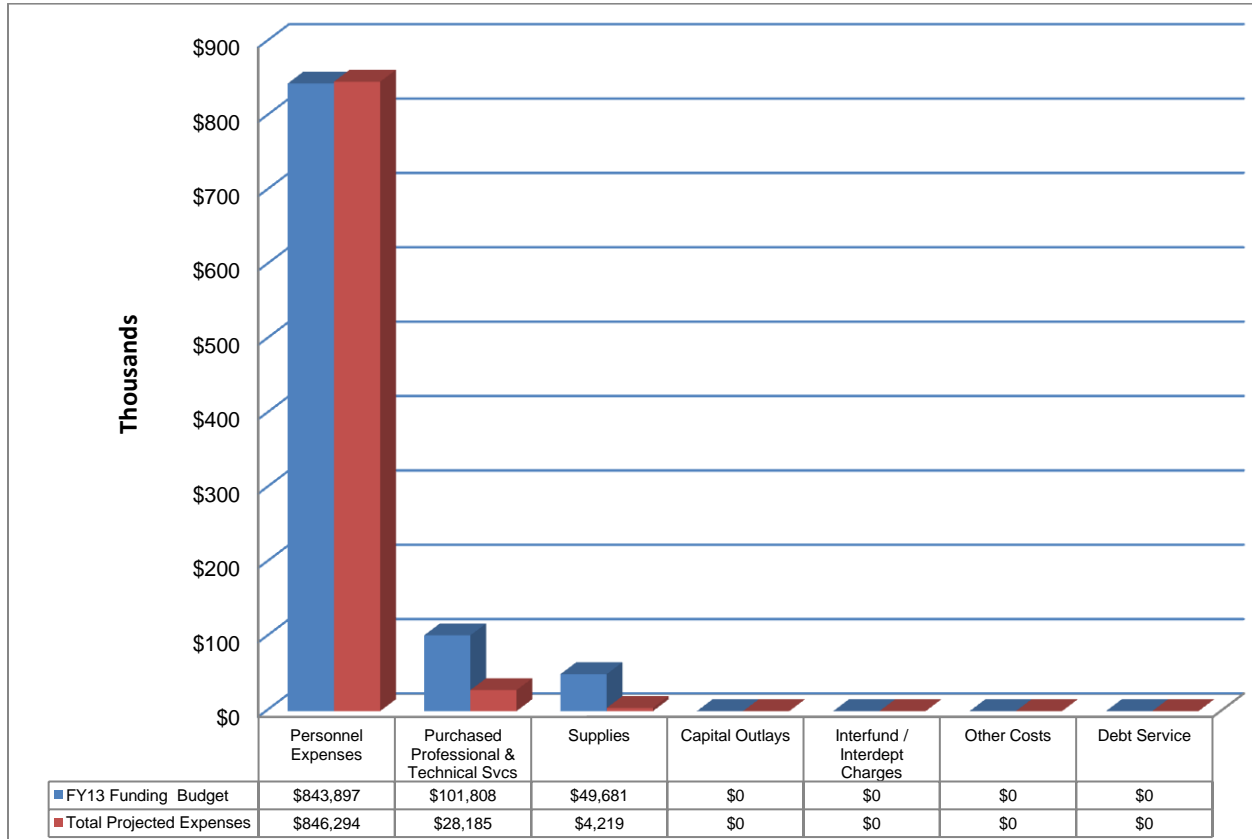
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$0	\$0	\$0	\$0	\$0	0%
Purchased Professional & Technical Svcs	\$1,964,465	\$115,695	\$1,000,000	\$1,115,695	-\$848,770	-43%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$30,000	\$0	\$30,000	\$30,000	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$750,000	\$0	\$750,000	\$750,000	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Other Financing Sources	\$895,535	\$0	\$895,535	\$895,535	\$0	0%
<b>Grand Total</b>	<b>\$3,640,000</b>	<b>\$115,695</b>	<b>\$2,675,535</b>	<b>\$2,791,230</b>	<b>-\$848,770</b>	<b>-23%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	N/A
Purchased Professional & Technical Services	Parking lot for City Hall Building: 72 Marietta St.
Supplies	N/A
Capital Outlays	Purchases for Channel 26 will be made during 2nd half of fiscal year.
Interfund/Interdept Charges	N/A
Other Costs	Projected to spend within budget.
Debt Service	N/A
Other Financing Sources	Interfund Transfer to General Fund for 72 Marietta Street, Back Rent

**WATER AND WASTEWATER REVENUE FUND – 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.



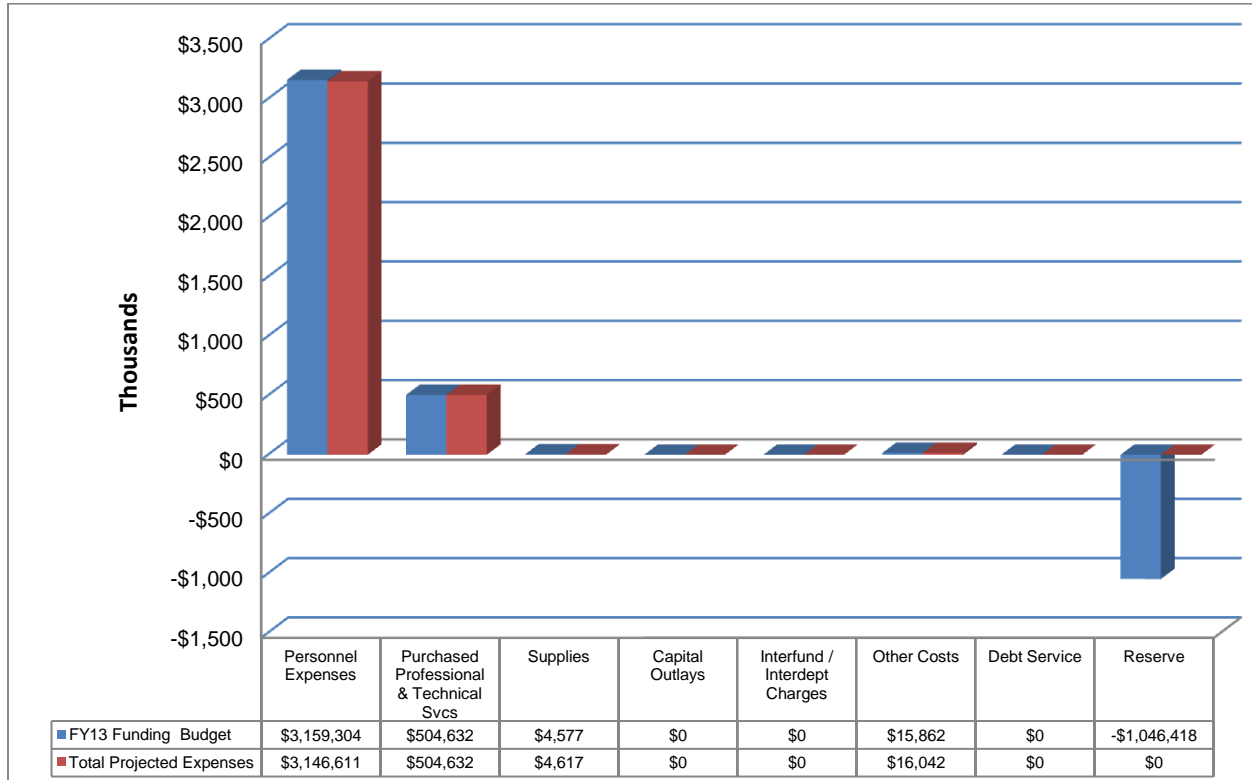
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$843,897	\$423,147	\$423,147	\$846,294	\$2,397	0%
Purchased Professional & Technical Svcs	\$101,808	\$20,080	\$8,105	\$28,185	-\$73,623	-72%
Supplies	\$49,681	\$2,115	\$2,104	\$4,219	-\$45,462	-92%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$995,386</b>	<b>\$445,342</b>	<b>\$433,356</b>	<b>\$878,698</b>	<b>-\$116,688</b>	<b>-12%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Department of Finance had 1 vacancy offset by extra help expenses.
Purchased Professional & Technical Services	This category currently includes an outdated encumbrance which is being researched for resolution. Training for Hyperion and Six Sigma cost will be allocated appropriately.
Supplies	The assessment of department software and equipment needs continues. Based on less than anticipated expenditures, a surplus is expected in this category.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**WATER AND WASTEWATER REVENUE FUND – 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.



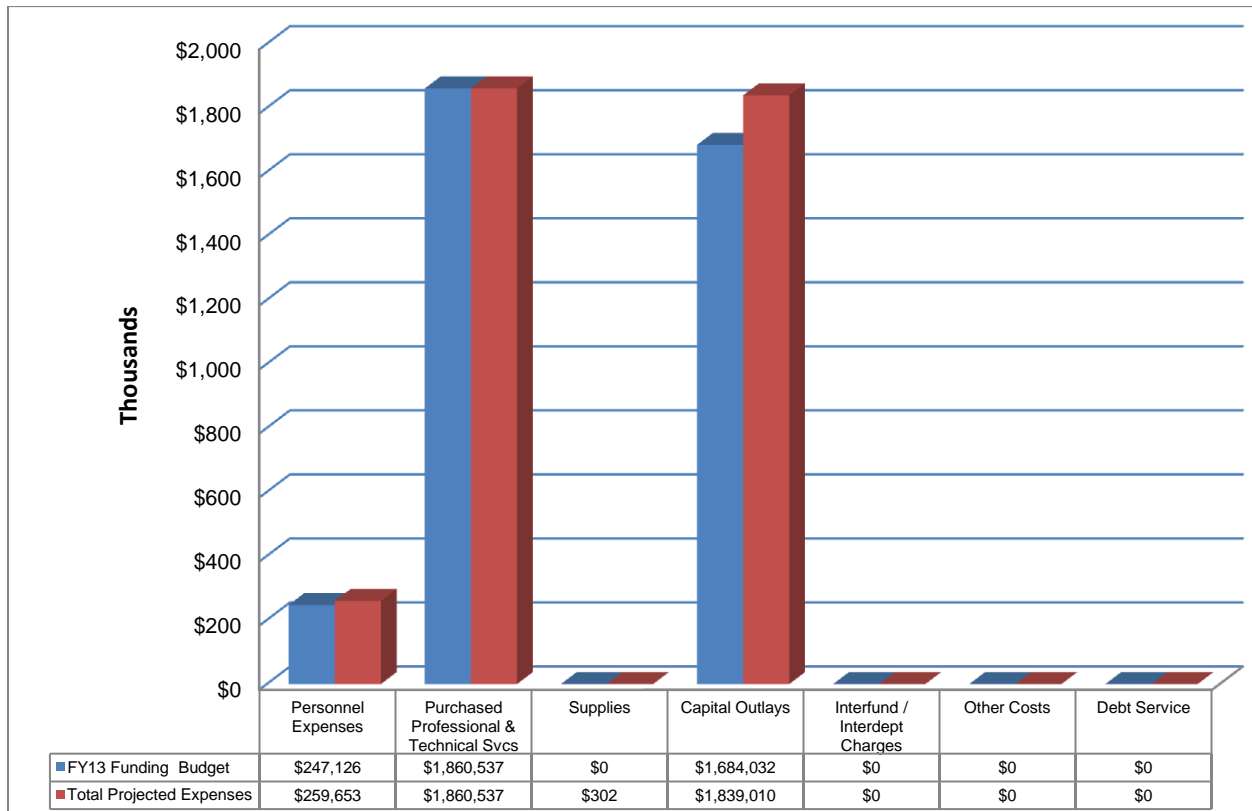
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$3,159,304	\$1,402,728	\$1,743,883	\$3,146,611	-\$12,693	0%
Purchased Professional & Technical Svcs	\$504,632	\$88,299	\$416,333	\$504,632	\$0	0%
Supplies	\$4,577	\$126	\$4,491	\$4,617	\$40	1%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$15,862	\$3,067	\$12,975	\$16,042	\$180	1%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Reserve	-\$1,046,418	\$0	\$0	\$0	\$1,046,418	-100%
<b>Grand Total</b>	<b>\$2,637,957</b>	<b>\$1,494,219</b>	<b>\$2,177,682</b>	<b>\$3,671,901</b>	<b>-\$12,474</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	27 vacancies as of December 31, 2012; Under budget due to vacancies
Purchased Professional & Technical Services	Funds to be spent as budgeted; Medical Services agreement and Financial Education contracts forthcoming.
Supplies	Funds will be spent as budgeted for office supplies.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Expenditures for Board Members dependent on cases and caseloads, funds spent as budgeted.
Debt Service	N/A
Reserve	N/A

**WATER AND WASTEWATER REVENUE FUND – 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	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$247,126	\$100,126	\$159,527	\$259,653	\$12,527	5%
Purchased Professional & Technical Svcs	\$1,860,537	\$60,790	\$1,799,747	\$1,860,537	\$0	0%
Supplies	\$0	\$302	\$0	\$302	\$302	0%
Capital Outlays	\$1,684,032	\$154,978	\$1,684,032	\$1,839,010	\$154,978	9%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$3,791,695</b>	<b>\$316,195</b>	<b>\$3,643,306</b>	<b>\$3,959,501</b>	<b>\$167,806</b>	<b>4%</b>

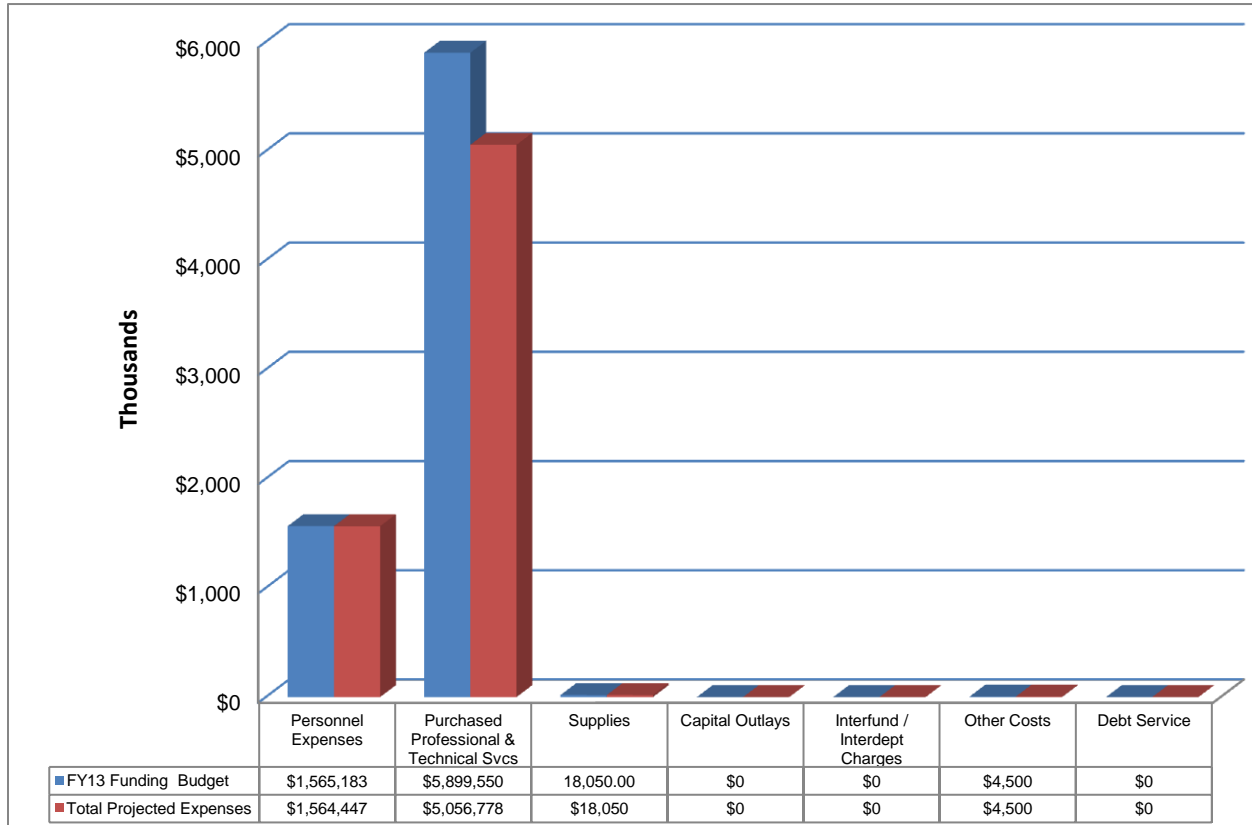
**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, Department of Information Technology/Watershed has no vacancies. Deficit is due to additional expenses related to extra help.
Purchased Professional & Technical Services	This line item contains anticipated professional services and travel expenses for the 311 Call Center project and DWM telephone expenses.
Supplies	This line item consists of anticipated 311 Call Center Projects cost, professional/technical services, software, Telecom and facilities cost.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A



**WATER AND WASTEWATER REVENUE FUND – DEPARTMENT OF LAW**

We are a team of professionals committed to providing best-in-class legal representation to the City of Atlanta.



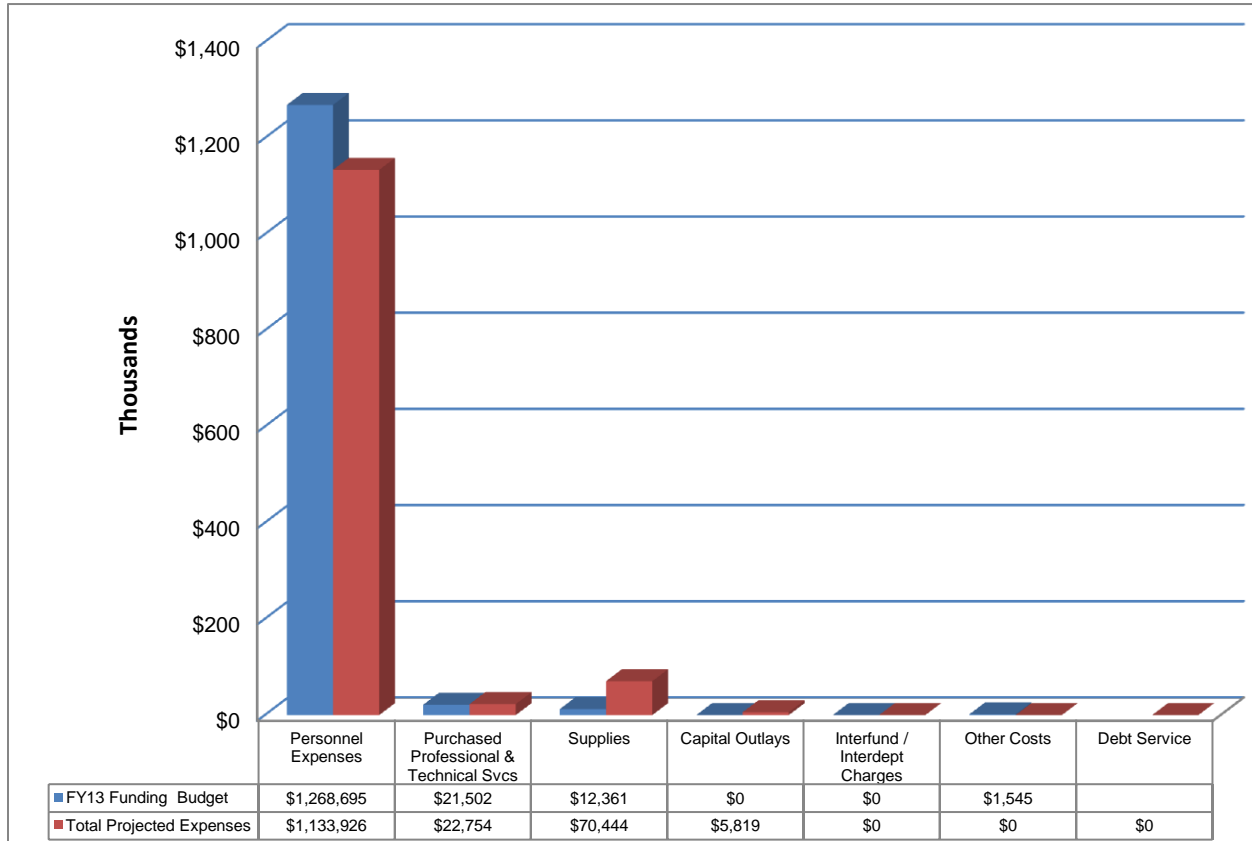
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$1,565,183	\$764,856	\$799,591	\$1,564,447	-\$736	0%
Purchased Professional & Technical Svcs	\$5,899,550	\$1,094,000	\$3,962,777	\$5,056,778	-\$842,772	-14%
Supplies	18,050.00	\$12,203	\$5,847	\$18,050	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$4,500	\$2,017	\$2,483	\$4,500	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$7,487,283</b>	<b>\$1,873,076</b>	<b>\$4,770,698</b>	<b>\$6,643,774</b>	<b>-\$843,509</b>	<b>-11%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Department of Law had one vacancy. Projected to fill vacant position in 3rd quarter.
Purchased Professional & Technical Services	Professional services, outside counsel and disparity study. 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

**WATER AND WASTEWATER REVENUE FUND – PROCUREMENT**

We are a team of professionals committed to providing best-in-class legal representation to the City of Atlanta.



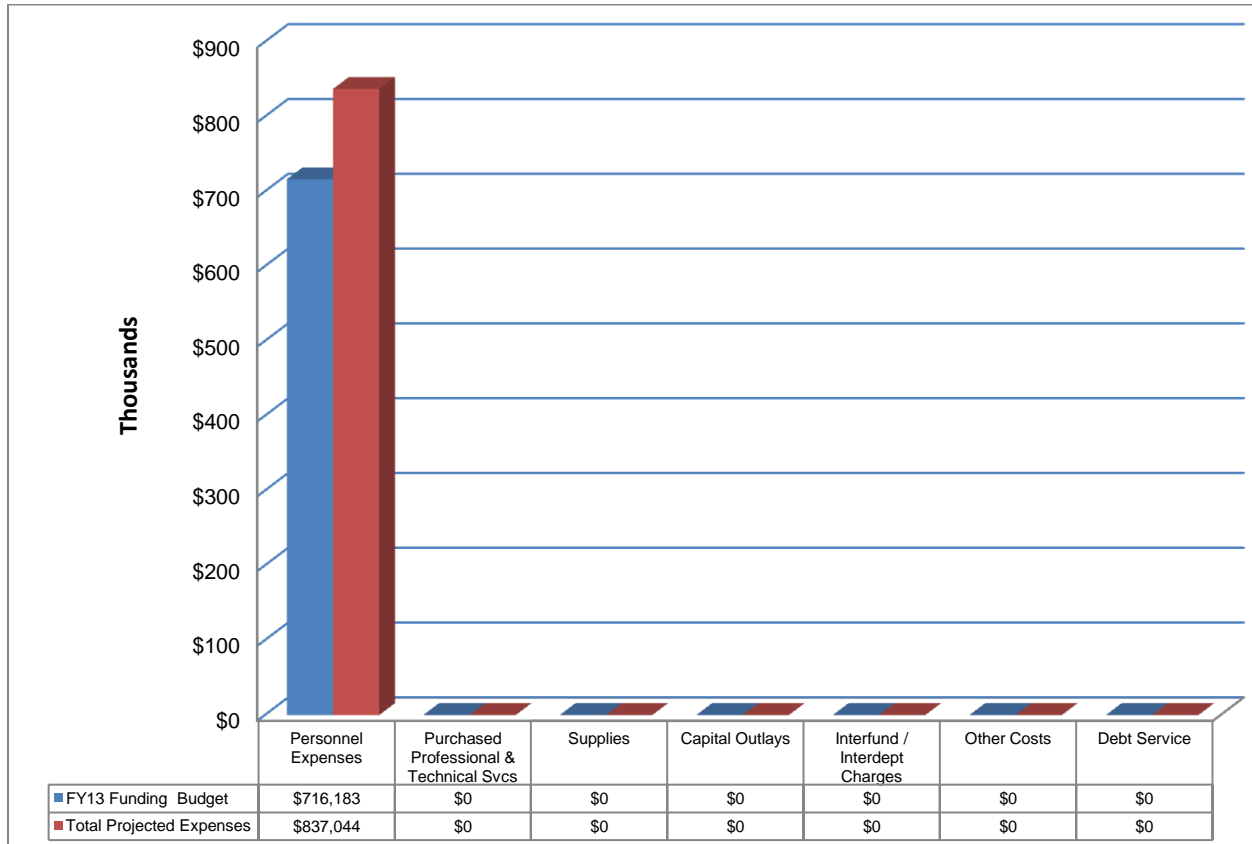
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$1,268,695	\$433,563	\$700,363	\$1,133,926	-\$134,769	-11%
Purchased Professional & Technical Svcs	\$21,502	-\$286	\$23,040	\$22,754	\$1,252	6%
Supplies	\$12,361	\$67,444	\$3,000	\$70,444	\$58,083	470%
Capital Outlays	\$0	\$5,819	\$0	\$5,819	\$5,819	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$1,545	\$0	\$0	\$0	-\$1,545	-100%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$1,304,103</b>	<b>\$506,540</b>	<b>\$726,403</b>	<b>\$1,232,943</b>	<b>-\$71,160</b>	<b>-5%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Under budget due to 4 vacancies; vacancies to be filled by February.
Purchased Professional & Technical Services	Funds will be spent as budgeted for copier leases and other operating expenses, additional expenses for consulting and repairs.
Supplies	Over budget due to furniture and construction of cubicles.
Capital Outlays	Over budget due to office remodeling.
Interfund/Interdept Charges	N/A
Other Costs	Funds budgeted for potential legal expenses associated with appeals/protest on solicitation projects for the department.
Debt Service	N/A

**WATER AND WASTEWATER REVENUE FUND – 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.



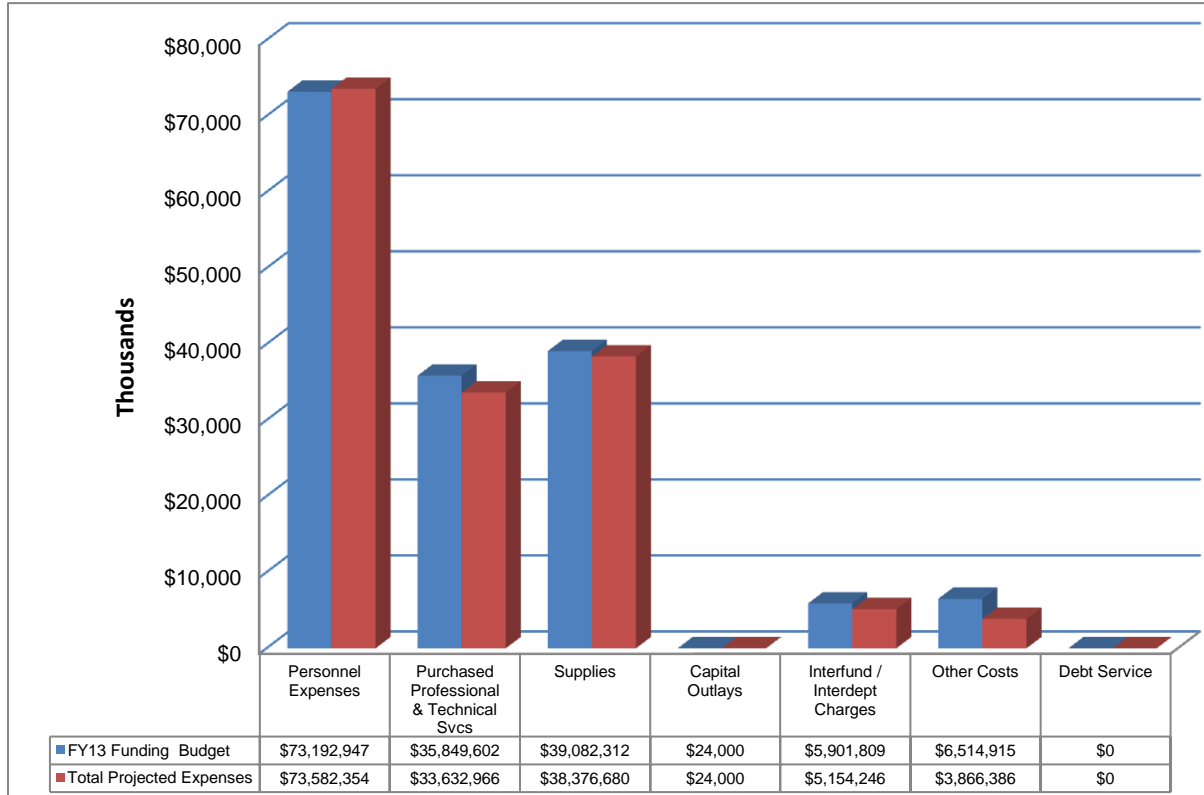
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$716,183	\$418,522	\$418,522	\$837,044	\$120,861	17%
Purchased Professional & Technical Svcs	\$0	\$0	\$0	\$0	\$0	0%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$716,183</b>	<b>\$418,522</b>	<b>\$418,522</b>	<b>\$837,044</b>	<b>\$120,861</b>	<b>17%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Deficit is due to Overtime used to augment vacancies and operational needs.
Purchased Professional & Technical Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**WATER AND WASTEWATER REVENUE FUND – DEPARTMENT OF WATERSHED MANAGEMENT**

The Department of Watershed Management is dedicated to the highest quality drinking water and wastewater services to residential, businesses and wholesale customers at the lowest possible cost while protecting urban waterways, conserving natural resources, and providing clean, safe water for downstream customers.



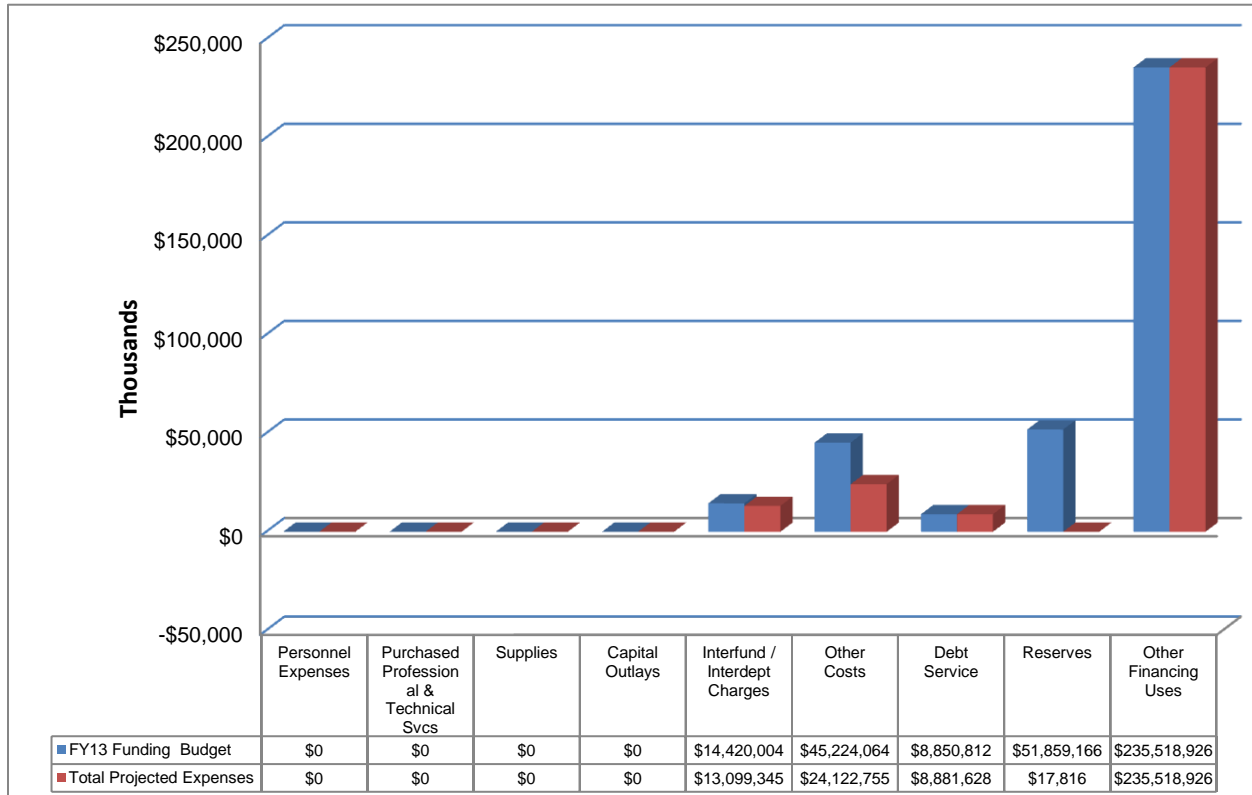
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$73,192,947	\$34,252,303	\$39,330,051	\$73,582,354	\$389,407	1%
Purchased Professional & Technical Svcs	\$35,849,602	\$24,136,179	\$9,496,787	\$33,632,966	-\$2,216,636	-6%
Supplies	\$39,082,312	\$24,969,671	\$13,407,009	\$38,376,680	-\$705,633	-2%
Capital Outlays	\$24,000	\$16,715	\$7,285	\$24,000	\$0	0%
Interfund / Interdept Charges	\$5,901,809	\$2,478,003	\$2,676,243	\$5,154,246	-\$747,563	-13%
Other Costs	\$6,514,915	\$1,886,042	\$1,980,344	\$3,866,386	-\$2,648,529	-41%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$160,565,585</b>	<b>\$87,738,912</b>	<b>\$66,897,719</b>	<b>\$154,636,631</b>	<b>-\$5,928,954</b>	<b>-4%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Funds spent as budgeted; over due to extra help expenses.
Purchased Professional & Technical Services	Over budget due to timing of invoices and contractual agreements. Funds to be spent as budgeted by year end.
Supplies	Over budget due to timing of invoices and contractual agreements. Funds to be spent as budgeted by year end.
Capital Outlays	N/A
Interfund/Interdept Charges	Under budget due to less than anticipated motor fuel and repair expenses.
Other Costs	Under budget due to less than anticipated credit card charges and judgment payouts.
Debt Service	N/A

**WATER AND WASTEWATER REVENUE FUND – NONDEPARTMENTAL**

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



Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$0	\$93,052	-\$93,052	\$0	\$0	0%
Purchased Professional & Technical Svcs	\$0	\$1,596,573	-\$1,596,573	\$0	\$0	0%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$14,420,004	\$5,332,667	\$7,766,678	\$13,099,345	-\$1,320,660	-9%
Other Costs	\$45,224,064	\$11,941,986	\$12,180,769	\$24,122,755	-\$21,101,309	-47%
Debt Service	\$8,850,812	\$4,573,824	\$4,307,804	\$8,881,628	\$30,816	0%
Reserves	\$51,859,166	\$17,816	\$0	\$17,816	-\$51,841,350	-100%
Other Financing Uses	\$235,518,926	\$133,570,580	\$101,948,346	\$235,518,926	\$0	0%
<b>Grand Total</b>	<b>\$355,872,972</b>	<b>\$157,126,499</b>	<b>\$124,513,972</b>	<b>\$281,640,470</b>	<b>-\$74,232,502</b>	<b>-21%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Workers' Compensation and employee rehab expenses charged to incorrect account.
Purchased Professional & Technical Services	Oracle payments charged to incorrect account, 60-day accrual to be removed at the end of the year.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	Under budget due to less than anticipated data processing expenses.
Other Costs	Under budget due to less than anticipated health insurance costs for retirees.
Debt Service	GEFA Loan Interest and Principal payments; over budget due to processing fees.
Reserves	Encumbrance and actuals to be charged to correct account.
Other Financing Uses	Required sinking fund transfers.



## **OTHER FUNDS**





## E911 FUND SUMMARY

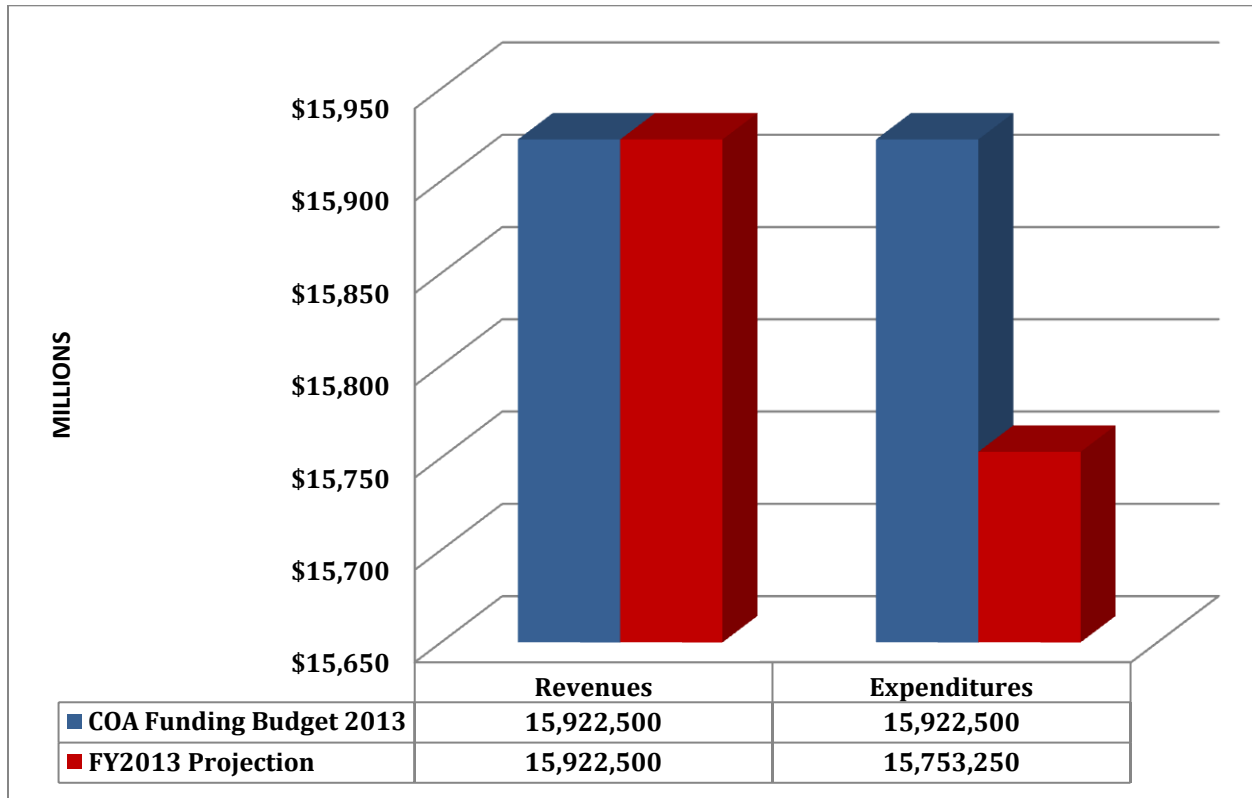
### BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION SUMMARY

Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul. 2012 - Dec 2012)	Projected Expenses (Jan. 2013 - Jun. 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
Information Technology	\$421,773	\$70,166	\$148,141	\$218,307	-\$203,466	-48%
Police Services	\$15,500,727	\$8,716,923	\$6,818,020	\$15,534,943	\$34,216	0%
<b>Emergency 911 Fund</b>	<b>\$15,922,500</b>	<b>\$8,787,088</b>	<b>\$6,966,162</b>	<b>\$15,753,250</b>	<b>-\$169,250</b>	<b>-1%</b>



# E911

## BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual- DEC-2011	YTD Budget DEC-2012	YTD Actual- DEC-2012	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	4,788,670	5,150,000	5,315,097	15,922,500	15,922,500	0	0%
Expenditures	8,976,125	7,961,250	8,643,948	15,922,500	15,753,250	(169,250)	-1%
Surplus (deficit)	(4,187,455)	(2,811,250)	(3,328,851)	-	169,250	169,250	N/A

**Major Revenue Variances:**

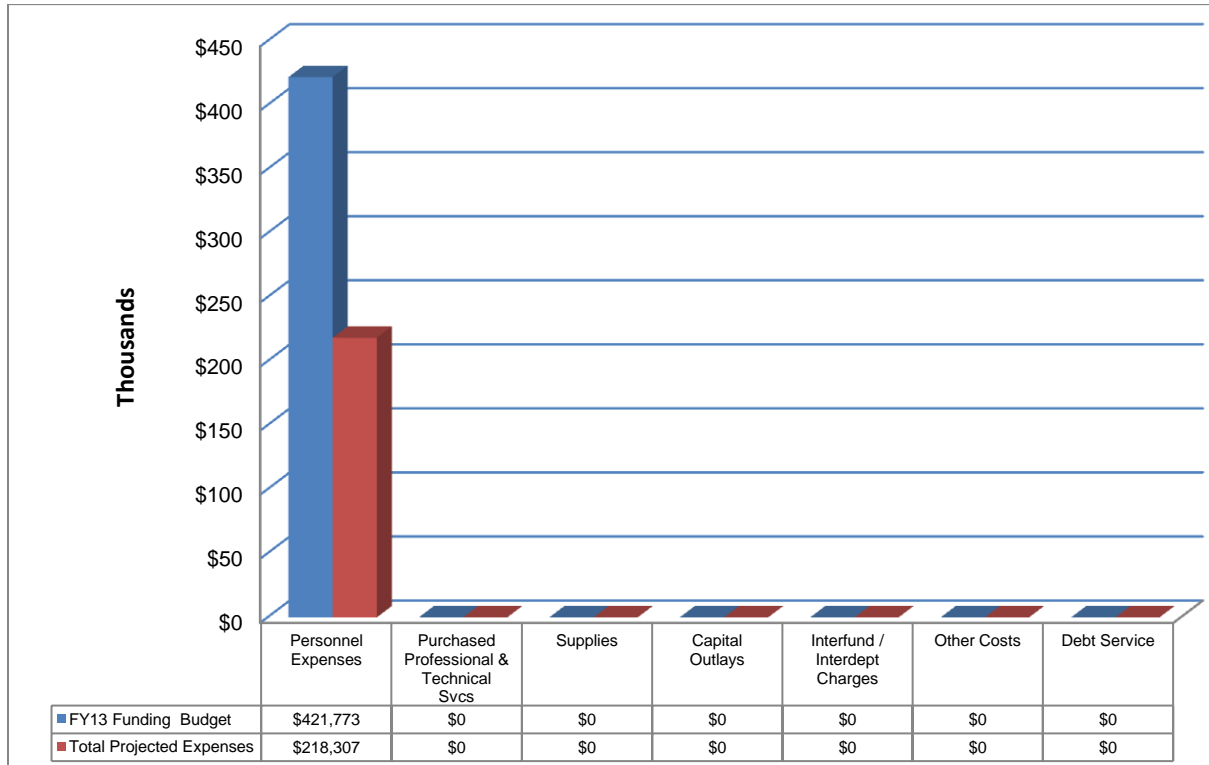
As of December 31, 2012, E911/Police Services revenue is projected to be \$10MM and projected to receive subsidy from the General Fund approximately at \$5MM.

**Major Expenditure Variances:**

As of December 31, 2012, E911/Police Services/DIT had a total of 18 vacancies, which two (2) positions will be reclassified and filled in DIT.

**EMERGENCY 911 FUND – 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.



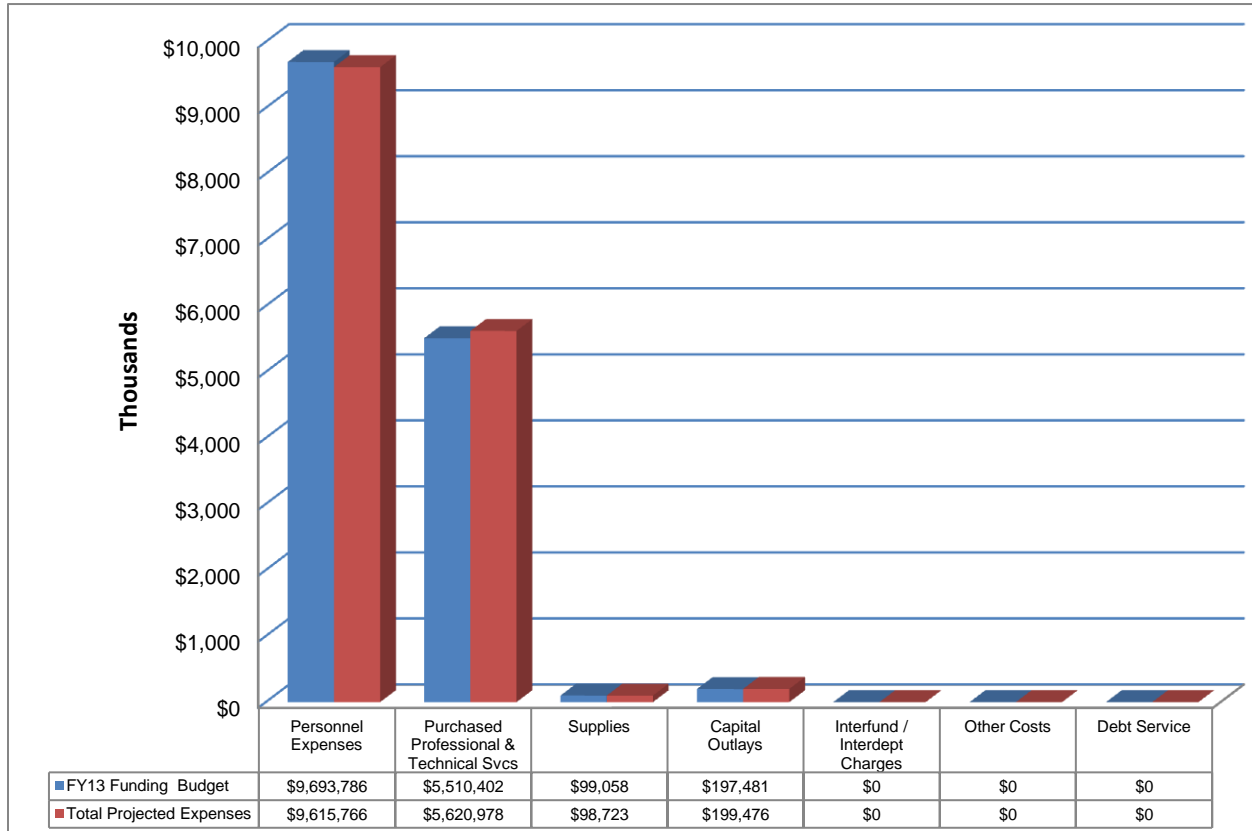
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$421,773	\$70,166	\$148,141	\$218,307	-\$203,466	-48%
Purchased Professional & Technical Svcs	\$0	\$0	\$0	\$0	\$0	0%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$421,773</b>	<b>\$70,166</b>	<b>\$148,141</b>	<b>\$218,307</b>	<b>-\$203,466</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, The Department of Information Technology had two positions to be reclassified and two vacancies.
Purchased Professional & Technical Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**EMERGENCY 911 FUND – DEPARTMENT OF POLICE**

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



Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$9,693,786	\$4,830,937	\$4,784,830	\$9,615,766	-\$78,020	-1%
Purchased Professional & Technical Svcs	\$5,510,402	\$3,796,995	\$1,823,983	\$5,620,978	\$110,576	2%
Supplies	\$99,058	\$19,515	\$79,208	\$98,723	-\$335	0%
Capital Outlays	\$197,481	\$69,476	\$130,000	\$199,476	\$1,995	1%
Interfund / Interdept Charges	\$0	\$0		\$0	\$0	0%
Other Costs	\$0	\$0		\$0	\$0	0%
Debt Service	\$0	\$0		\$0	\$0	0%
<b>Grand Total</b>	<b>\$15,500,727</b>	<b>\$8,716,923</b>	<b>\$6,818,020</b>	<b>\$15,534,943</b>	<b>\$34,216</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, E911/Police Services had 16 vacant positions, which will offset by Overtime.
Purchased Professional & Technical Services	Deficit is due to more contractual services anticipated (i.e., maintenance agreement, training and copier upgrade).
Supplies	Variance is due to conservative spending.
Capital Outlays	Variance is due to system quality upgrade (NICE).
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A



**FLEET MANAGEMENT FUND SUMMARY**  
**BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION SUMMARY**

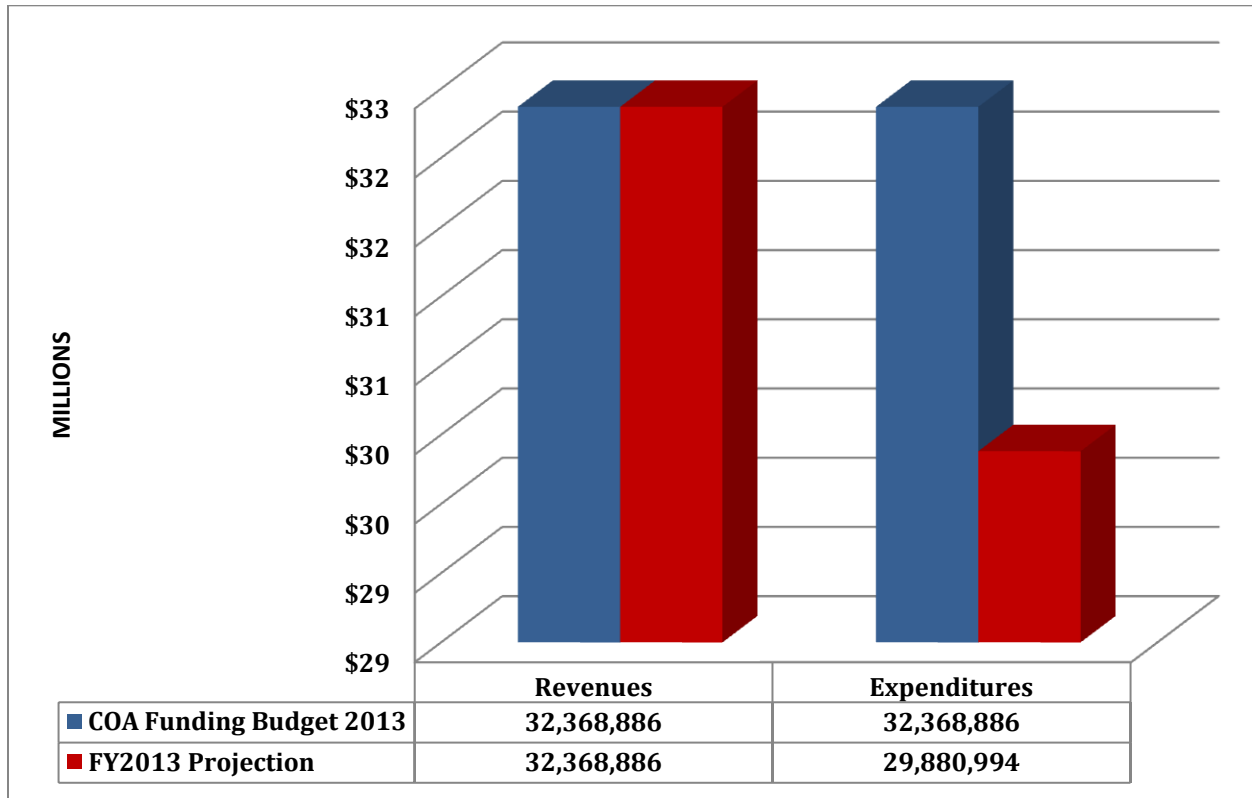
<b>Department</b>	<b>FY2013 Funding Budget</b>	<b>YTD Encumbrance/Actual (Jul. 2012 - Dec 2012)</b>	<b>Projected Expenses (Jan. 2013 - Jun. 2013)</b>	<b>Total Projected Expenses</b>	<b>Variance (\$)</b>	<b>Variance (%)</b>
Human Resources	\$174,458	\$49,188	\$71,740	\$120,928	-\$53,530	-31%
Information Technology	\$0	\$778	\$0	\$778	\$778	0%
Public Works	\$28,312,625	\$14,833,197	\$14,716,153	\$29,549,350	\$1,236,725	4%
<b>Subtotal excluding Nondepartmental</b>	<b>\$28,487,083</b>	<b>\$14,883,163</b>	<b>\$14,787,893</b>	<b>\$29,671,056</b>	<b>\$1,183,973</b>	<b>4%</b>
Non-Departmental	\$3,881,803	\$104,969	\$104,969	\$209,938	-\$3,671,865	-95%
	<b>\$32,368,886</b>	<b>\$14,988,132</b>	<b>\$14,892,862</b>	<b>\$29,880,994</b>	<b>-\$2,487,892</b>	<b>-8%</b>





## FLEET MANAGEMENT

### BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual- DEC-2011	YTD Budget DEC-2012	YTD Actual- DEC-2012	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	15,008,423	16,184,443	12,893,754	32,368,886	32,368,886	-	0%
Expenditures	19,025,058	16,184,443	14,962,766	32,368,886	29,880,994	(2,487,892)	-8%
Surplus (deficit)	(4,016,635)	0	(2,069,012)	-	2,487,892	2,487,892	N/A

**Major Revenue Variances:**

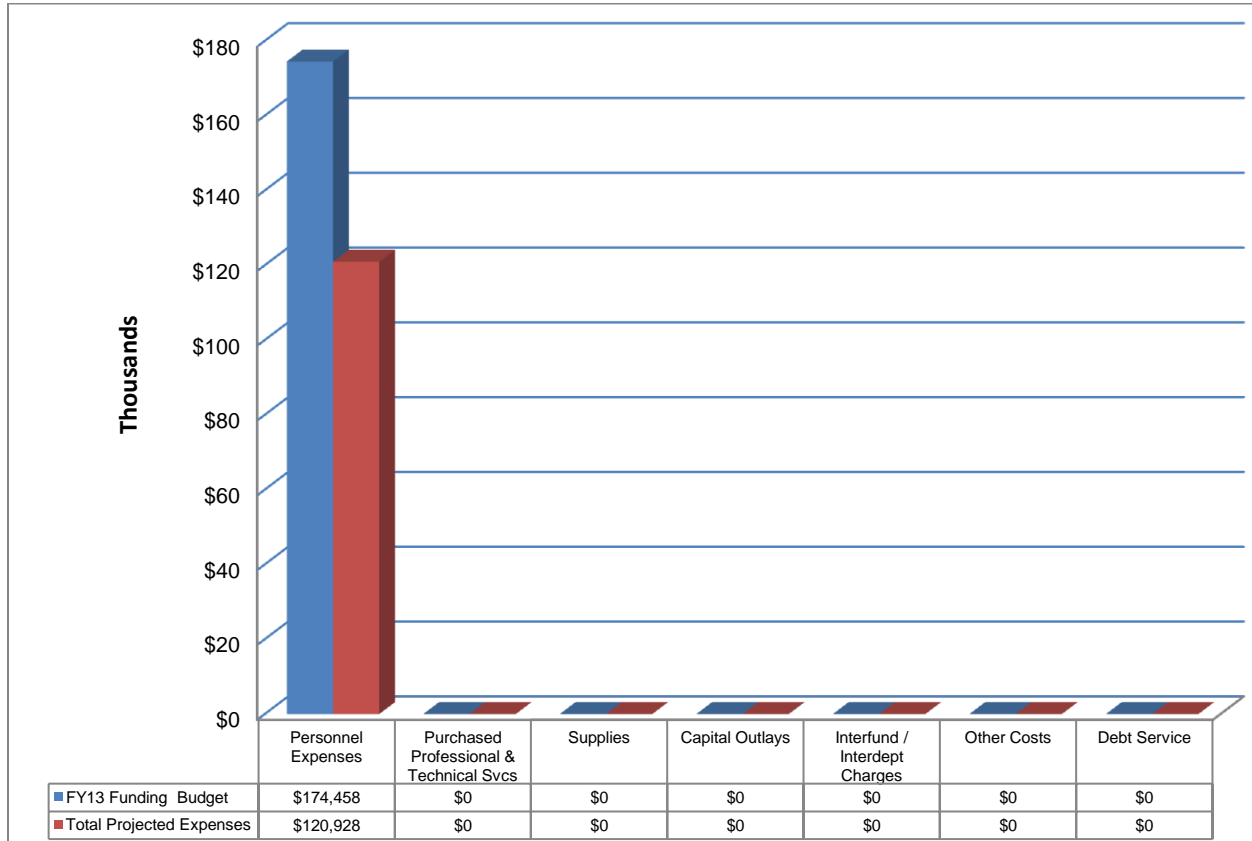
FY13 Revenues are projected to exceed expenses by \$2.4MM.

**Major Expenditure Variances:**

Variance is mainly due to Indirect Cost that is not currently being charged to funds.

**FLEET MANAGEMENT – 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.



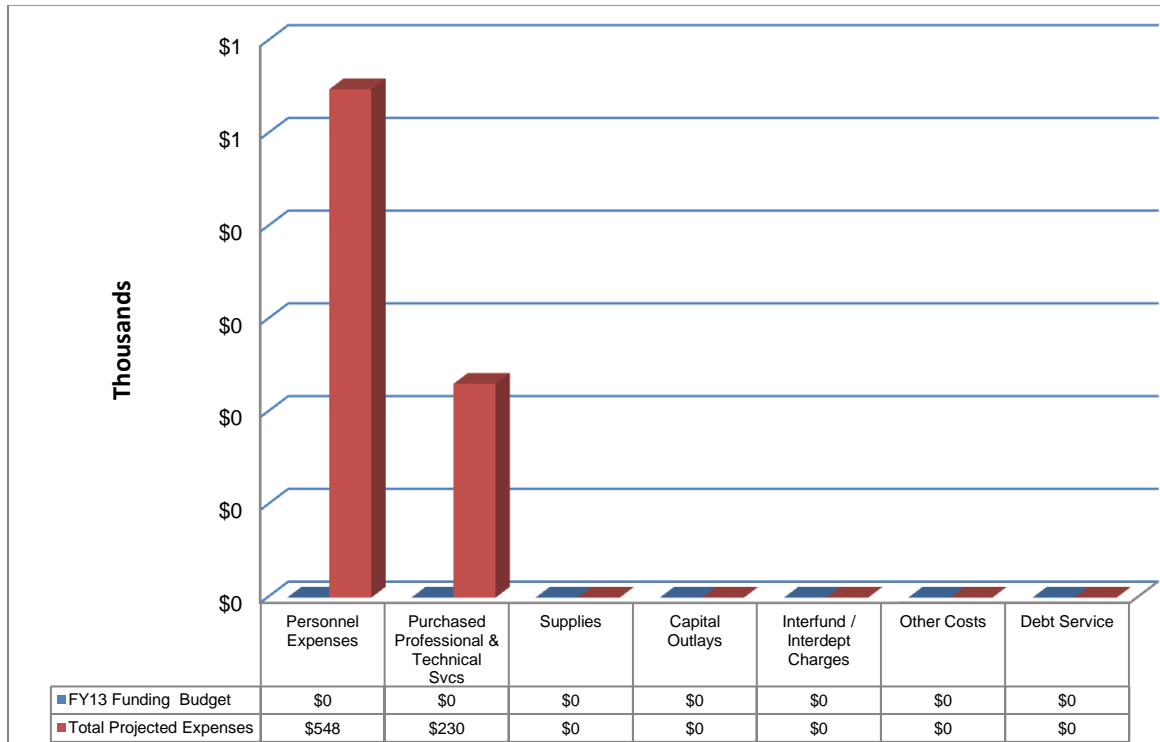
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$174,458	\$49,188	\$71,740	\$120,928	-\$53,530	-31%
Purchased Professional & Technical Svcs	\$0	\$0	\$0	\$0	\$0	0%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$174,458</b>	<b>\$49,188</b>	<b>\$71,740</b>	<b>\$120,928</b>	<b>-\$53,530</b>	<b>-31%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	2 vacancies as of December 31, 2012.
Purchased Professional & Technical Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**FLEET MANAGEMENT – 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.



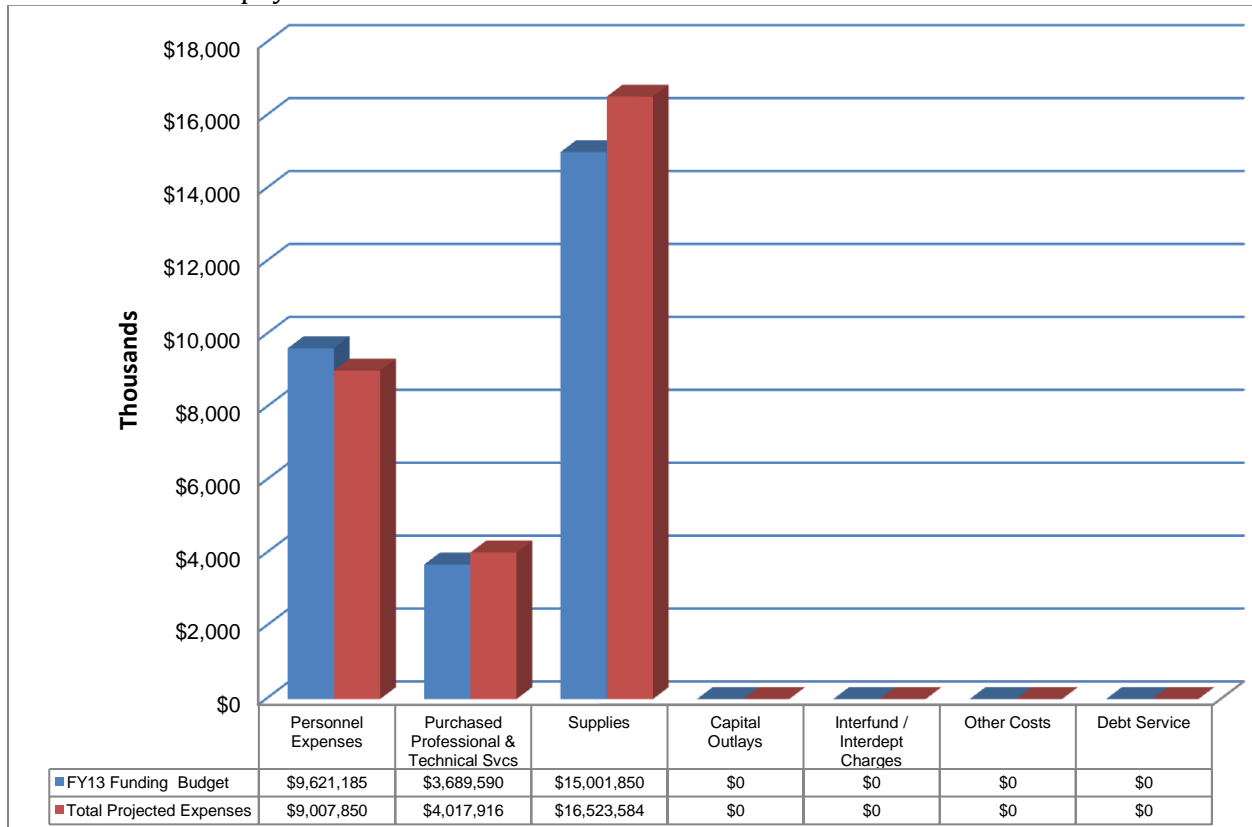
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$0	\$548	\$0	\$548	\$548	0%
Purchased Professional & Technical Svcs	\$0	\$230	\$0	\$230	\$230	0%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$0</b>	<b>\$778</b>	<b>\$0</b>	<b>\$778</b>	<b>\$778</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	This line item consists of allocated personnel costs. These expenses do not belong to DIT; they are working with Accounting to reclass the expenses.
Purchased Professional & Technical Services	This line item consists of allocated professional services. These expenses do not belong to DIT; they are working with Accounting to reclass the expenses.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**FLEET MANAGEMENT – DEPARTMENT OF PUBLIC WORKS**

The Department Of Public Works touches the lives of the residents and visitors in the City of Atlanta as directly and as frequently as any other City department. The Public Works Department is an industry leader in the 24/7 delivery of public works services that maintain and improve the City's infrastructure and physical environment.



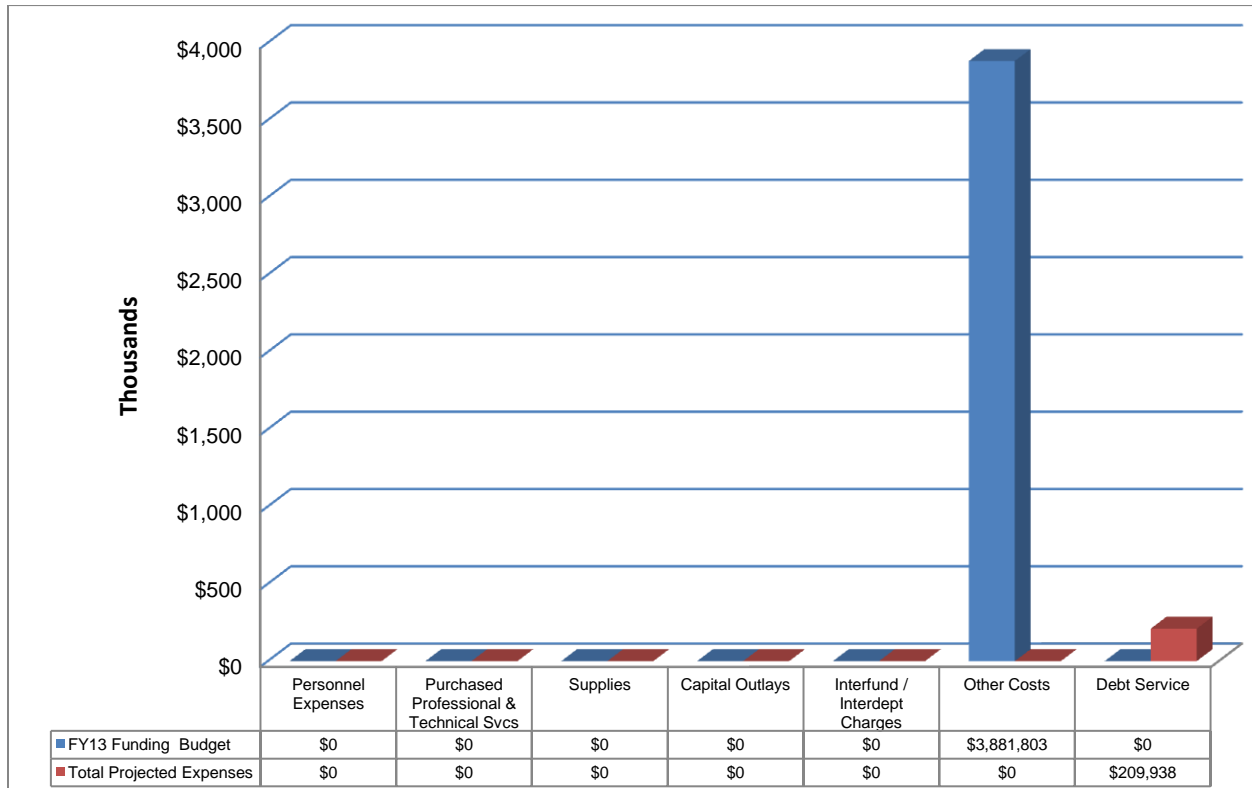
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$9,621,185	\$4,139,565	\$4,868,285	\$9,007,850	-\$613,335	-6%
Purchased Professional & Technical Svcs	\$3,689,590	\$2,564,646	\$1,453,270	\$4,017,916	\$328,326	9%
Supplies	\$15,001,850	\$8,128,986	\$8,394,598	\$16,523,584	\$1,521,734	10%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$28,312,625</b>	<b>\$14,833,197</b>	<b>\$14,716,153</b>	<b>\$29,549,350</b>	<b>\$1,236,725</b>	<b>4%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of December 31, 2012, the Department Public Works/Fleet Management had 24 vacant positions.
Purchased Professional & Technical Services	Variance is due to major cost in equipment and repairs to outdated equipment and HVAC at facilities.
Supplies	Deficit is due to more extensive repairs to aging Fleet.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**FLEET MANAGEMENT – NONDEPARTMENTAL**

Non-departmental funds activities not accounted for in other departments.



Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$0	\$0	\$0	\$0	\$0	0%
Purchased Professional & Technical Svcs	\$0	\$0	\$0	\$0	\$0	0%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$3,881,803	\$0	\$0	\$0	-\$3,881,803	-100%
Debt Service	\$0	\$104,969	\$104,969	\$209,938	\$209,938	0%
<b>Grand Total</b>	<b>\$3,881,803</b>	<b>\$104,969</b>	<b>\$104,969</b>	<b>\$209,938</b>	<b>-\$3,671,865</b>	<b>-95%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	N/A
Purchased Professional & Technical Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Variance is due to funds not being charged Indirect Cost.
Debt Service	Variance is due to accruals for interest allocation.



**GROUP INSURANCE FUND SUMMARY**  
**BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION SUMMARY**

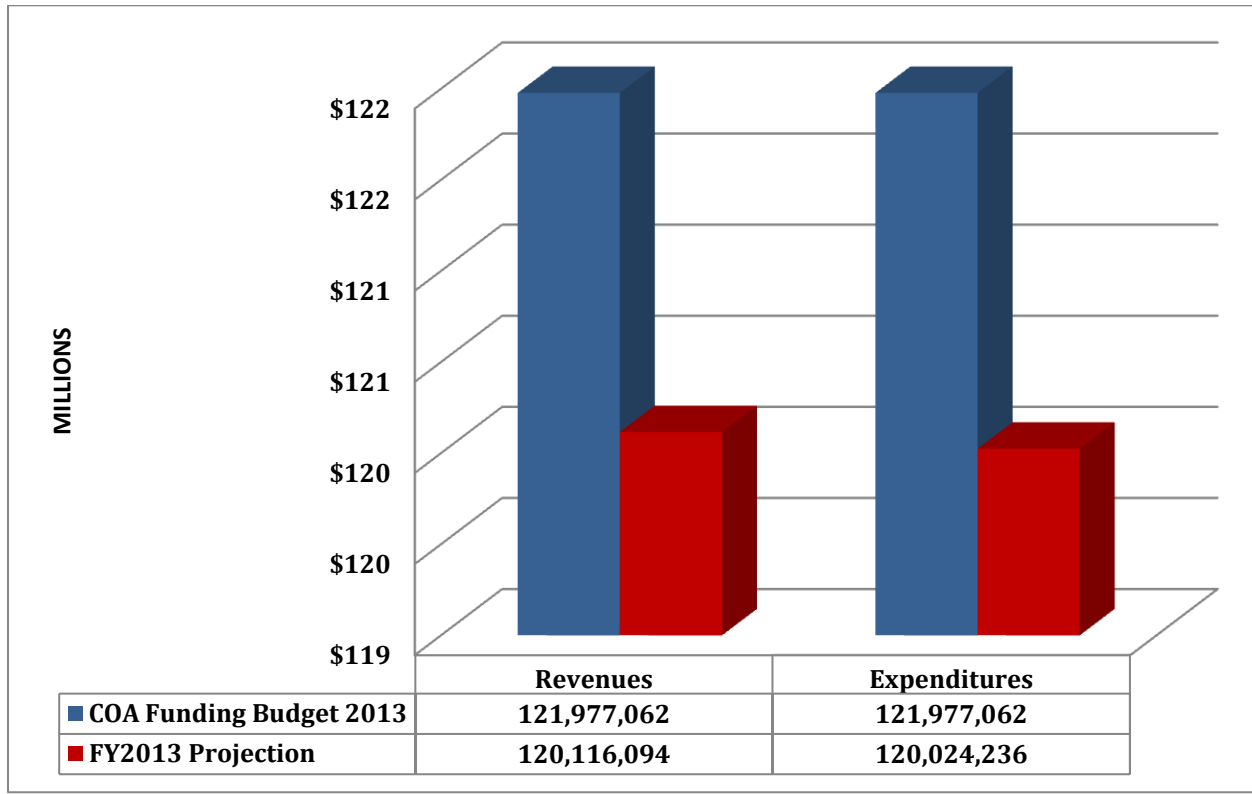
Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul. 2012 - Dec 2012)	Projected Expenses (Jan. 2013 - Jun. 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
Finance	\$236,236	\$18,995	\$51,688	\$70,683	-\$165,554	-70%
Human Resources	\$1,581,071	\$665,938	\$831,913	\$1,497,851	-\$83,220	-5%
<b>Subtotal excluding Nondepartmental</b>	<b>\$1,817,307</b>	<b>\$684,933</b>	<b>\$883,601</b>	<b>\$1,568,534</b>	<b>-\$248,774</b>	<b>-14%</b>
Non-Departmental	\$120,159,755	\$59,599,312	\$57,117,298	\$116,716,610	-\$3,443,145	-3%
<b>Group Insurance Fund</b>	<b>\$121,977,062</b>	<b>\$60,284,245</b>	<b>\$58,000,899</b>	<b>\$118,285,144</b>	<b>-\$3,691,918</b>	<b>-3%</b>





## GROUP INSURANCE

### BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual- DEC-2011	YTD Budget DEC-2012	YTD Actual- DEC-2012	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	63,741,811	60,988,531	64,984,668	121,977,062	120,116,094	(1,860,968)	-2%
Expenditures	59,201,458	60,988,531	60,147,148	121,977,062	120,024,236	(1,952,826)	-2%
<b>Surplus (deficit)</b>	<b>4,540,353</b>	<b>-</b>	<b>4,837,520</b>	<b>-</b>	<b>91,858</b>	<b>91,858</b>	<b>N/A</b>

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

**Major Revenue Variances:**

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

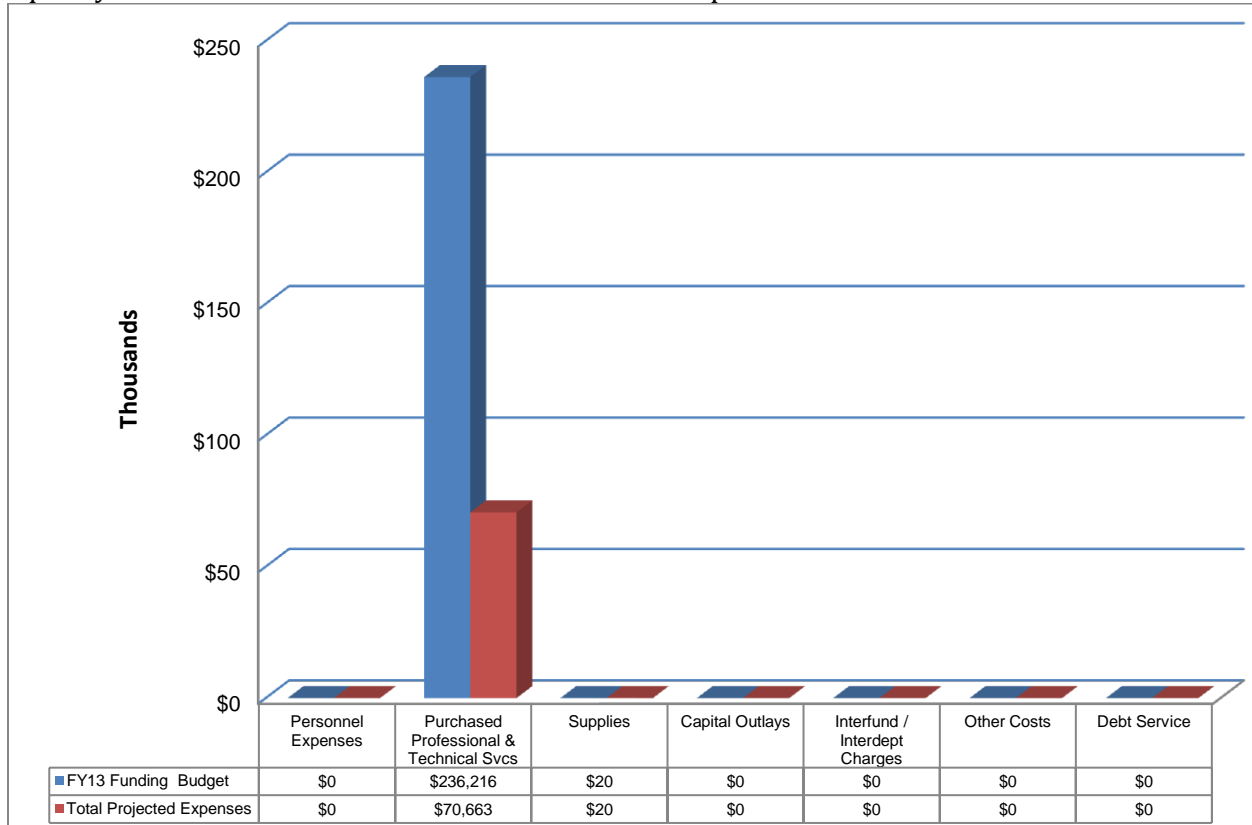
**Major Expenditure Variances:**

Currently for FY13, Group Insurance is projected to have \$91K as a surplus.

**Note:** Savings are related to the Medicare Advantage Plan that started November 1, 2012.

**GROUP INSURANCE – 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.



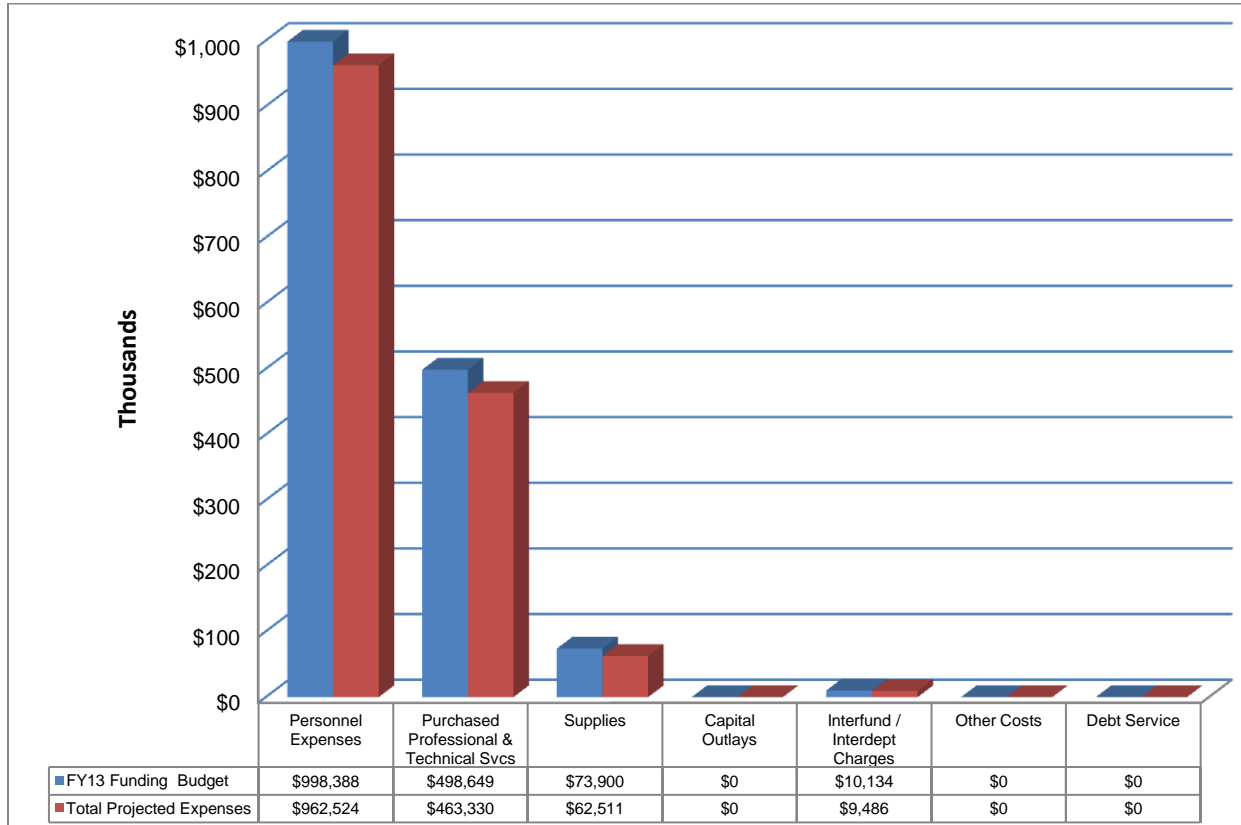
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$0	\$0	\$0	\$0	\$0	0%
Purchased Professional & Technical Svcs	\$236,216	\$18,995	\$51,668	\$70,663	-\$165,554	-70%
Supplies	\$20	\$0	\$20	\$20	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$236,236</b>	<b>\$18,995</b>	<b>\$51,688</b>	<b>\$70,683</b>	<b>-\$165,554</b>	<b>-70%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	N/A
Purchased Professional & Technical Services	Consulting expenses less than initially budgeted. Projected to spend within budget.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

**GROUP INSURANCE – 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.



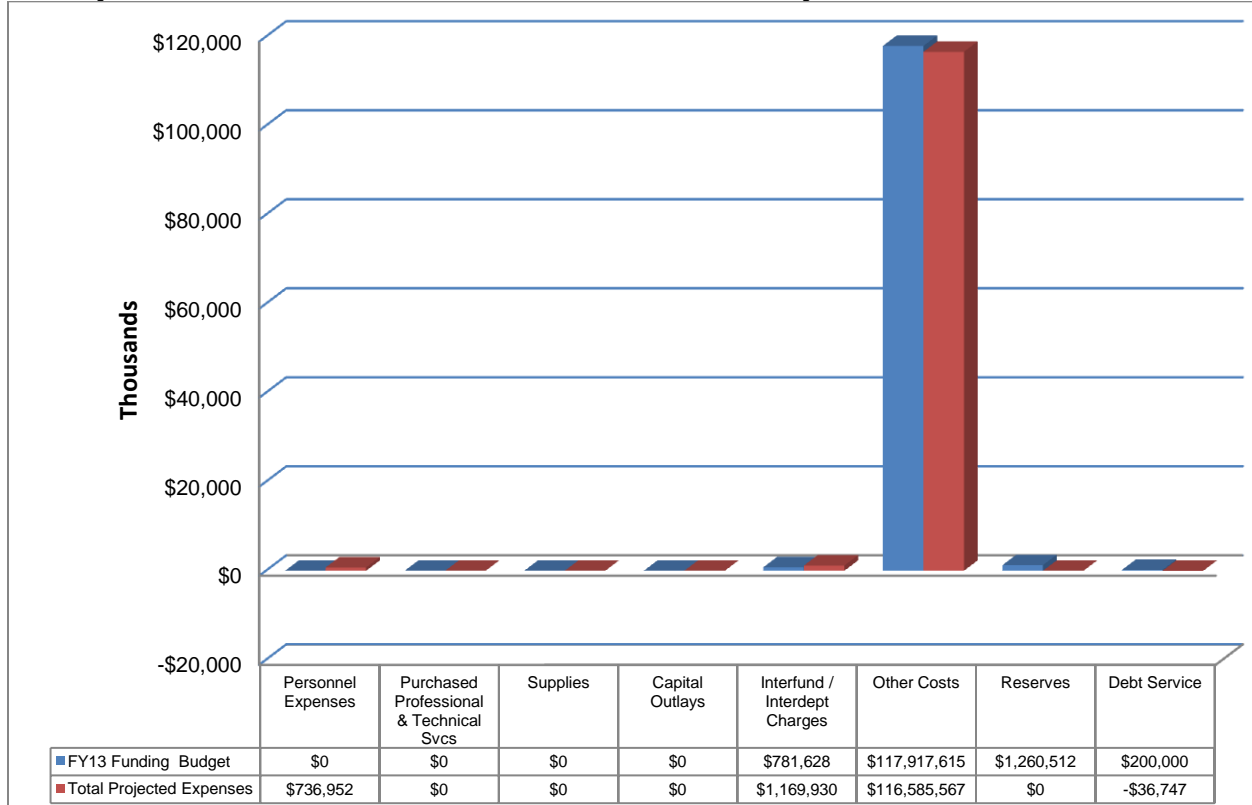
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$998,388	\$434,347	\$528,177	\$962,524	-\$35,864	-4%
Purchased Professional & Technical Svcs	\$498,649	\$222,613	\$240,717	\$463,330	-\$35,319	-7%
Supplies	\$73,900	\$4,873	\$57,638	\$62,511	-\$11,389	-15%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$10,134	\$4,105	\$5,381	\$9,486	-\$648	-6%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$1,581,071</b>	<b>\$665,938</b>	<b>\$831,913</b>	<b>\$1,497,851</b>	<b>-\$83,220</b>	<b>-5%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	3 vacancies as of December 31, 2012; Under budget due to vacancies.
Purchased Professional & Technical Services	Under budget due to less than anticipated travel, training, memberships and wireless expenses.
Supplies	Under budget due to timing of invoices.
Capital Outlays	N/A
Interfund/Interdept Charges	Under budget due to timing of auto repairs and fuel.
Other Costs	N/A
Debt Service	N/A

**GROUP INSURANCE – NONDEPARTMENTAL**

Non-departmental funds activities not accounted for in other departments.



Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Dec-2012)	Projected Expenses (Jan-2013 - Jun-2013)			
Personnel Expenses	\$0	\$362,355	\$374,597	\$736,952	\$736,952	0%
Purchased Professional & Technical Svcs	\$0	\$0	\$0	\$0	\$0	0%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$781,628	\$584,965	\$584,965	\$1,169,930	\$388,302	50%
Other Costs	\$117,917,615	\$58,688,739	\$57,896,828	\$116,585,567	-\$1,332,048	-1%
Reserves	\$1,260,512	\$0	\$0	\$0	-\$1,260,512	-100%
Debt Service	\$200,000	-\$36,747	\$0	-\$36,747	-\$236,747	-118%
<b>Grand Total</b>	<b>\$120,159,755</b>	<b>\$59,599,312</b>	<b>\$58,856,390</b>	<b>\$118,455,702</b>	<b>-\$1,704,053</b>	<b>-1%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	This line item consists of expenses related to voluntary employee/retiree vision care; there is no City portion; therefore not budgeted.
Purchased Professional & Technical Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	Indirect costs monthly allocations.
Other Costs	Variance due to anticipated cost savings from Medicare Advantage Plan, effective November 1, 2012.
Debt Service	Variance is due mainly to posting of estimated various cash pool interest allocations.
Reserves	This amount represents an amount carried forward from previous fiscal years.

## **CASH POOL AND CASH FLOW REPORTS**



STATUS OF CASH POOL AS OF DECEMBER 31, 2012

Enterprise Funds		Investment in Cash Pool (\$ in thousands)				Interest Earnings on Cash Pool (\$ in thousands)			
Fund	Description	Sep-12	Oct-12	Nov-12	Dec-12	Sep-12	Oct-12	Nov-12	Dec-12
5051	Water and Waste Water Revenue	138,705	17,354	47,967	76,066	65	11	20	34
5052	Water and Waste Water Renewal Extension	434,099	434,612	433,336	426,543	258	263	181	191
5401	Solid Waste Services Revenue	5,416	8,113	9,557	7,062	3	5	4	3
5402	Solid Waste R&E	12,965	12,107	12,106	11,349	8	7	5	5
5501	Airport Revenue	39,654	59,593	61,871	83,064	24	36	26	37
5502	Airport Renewal Extension	560,154	543,230	552,315	550,213	333	329	231	246
5601	Building Permits	7,108	8,559	9,230	10,632	4	5	4	5
	<b>Total</b>	<b>1,198,101</b>	<b>1,083,568</b>	<b>1,126,382</b>	<b>1,164,929</b>	<b>695</b>	<b>656</b>	<b>471</b>	<b>521</b>

Governmental Funds		Investment in Cash Pool (\$ in thousands)				Interest Earnings on Cash Pool (\$ in thousands)			
Fund	Description	Sep-12	Oct-12	Nov-12	Dec-12	Sep-12	Oct-12	Nov-12	Dec-12
1001	General Fund	216,919	300,023	288,781	285,660	128	182	121	128
2151	Emergency Telephone System	(34,684)	(35,158)	(34,387)	(34,400)	(21)	(21)	(14)	(15)
2751	Hotel/Motel Tax	103	316	(66)	325	-	-	-	-
2801	Rental/Motor Vehicle Tax	132	61	14	90	-	-	-	-
3101	Annual Bond	338	338	338	338	-	-	-	-
3501	Park Improvement	13,560	16,515	12,063	12,269	8	10	5	5
3503	Capital Finance	2,513	(4,739)	(4,713)	(4,841)	1	(3)	(2)	(2)
3504	Special Assessment	2,639	2,665	2,670	2,675	2	2	1	1
3507	Capital Asset	(747)	(747)	(747)	(750)	-	-	-	-
3508	Capital Finance Recovery Zone	(176)	(271)	(674)	(956)	-	-	-	-
5059	Special 1% Sales and Use Tax	(39,809)	(2)	(2)	(2)	(6)	-	-	-
	<b>Total</b>	<b>160,789</b>	<b>279,002</b>	<b>263,277</b>	<b>260,410</b>	<b>112</b>	<b>170</b>	<b>111</b>	<b>117</b>



Other Funds		Investment in Cash Pool (\$ in thousands)				Interest Earnings on Cash Pool (\$ in thousands)			
Fund	Description	Sep-12	Oct-12	Nov-12	Dec-12	Sep-12	Oct-12	Nov-12	Dec-12
5561	Parks Facilities Revenue Fund	(32)	(21)	(24)	(17)	-	-	-	-
5562	Parks Facilities Renewal & Extn Fund	(109)	(110)	(110)	(110)	-	-	-	-
5571	Underground Atlanta Facilities Revenue	(3,692)	(3,648)	(3,763)	(4,662)	(2)	(2)	(2)	(2)
5573	Downtown Dev Auth Refunding Series 2009	(5,133)	(5,136)	(5,138)	(5,140)	(3)	(3)	(2)	(2)
5581	Civic Center Revenue	(915)	(999)	(1,123)	(1,226)	-	-	-	-
5582	Civic Center R&F	590	590	590	590	-	-	-	-
6001	Fleet Service	(32,576)	(33,069)	(33,330)	(33,421)	(19)	(20)	(14)	(15)
6002	Group Insurance	12,001	11,214	14,424	12,614	7	7	6	6
7101	Agency	24,764	25,087	24,893	24,535	15	15	10	11
7701	Trust	10,154	31,609	36,382	41,297	6	19	15	18
	<b>Total</b>	<b>5,052</b>	<b>25,518</b>	<b>32,802</b>	<b>34,460</b>	<b>4</b>	<b>16</b>	<b>13</b>	<b>16</b>
	<b>Total Investment in Cash Pool</b>	<b>1,363,942</b>	<b>1,388,087</b>	<b>1,422,461</b>	<b>1,459,799</b>	<b>811</b>	<b>842</b>	<b>595</b>	<b>654</b>

GENERAL FUND COMPARATIVE STATEMENT OF CASH FLOWS

	1Q YTD FY13	Oct-12	Nov-12	Dec-12	Fiscal YTD FY13	1Q YTD FY12	Oct-11	Nov-11	Dec-11	Fiscal YTD FY12
<b>Cash and cash equivalents, beginning of period</b>	\$ 109,902	\$ 148,545	\$ 217,577	\$ 206,218	\$ 109,902	\$ 63,452	\$ 70,735	\$ 192,217	\$ 198,306	\$ 63,452
<b>Cash flows from operating activities</b>										
Revenue										
Cash flow from property taxes	143,596	19,139	3,729	6,725	173,189	55,803	101,412	4,602	11,600	173,417
Cash flow from public utility and other taxes	38,498	14,014	12,290	17,896	82,698	38,802	36,561	14,114	11,019	100,496
Cash flow from licenses and permits	3,176	1,092	3,926	2,830	11,024	5,384	1,451	4,446	(363)	10,918
Cash flow from charges for services	1,226	675	483	255	2,639	911	410	447	406	2,174
Cash flow from fines & forfeitures	5,411	2,175	1,537	1,569	10,692	5,164	1,826	2,058	1,537	10,585
Cash flow from building and concessions	1,348	286	227	462	2,323	2,278	296	449	360	3,383
Cash flow from hotel/motel taxes	2,690	1,088	1,220	1,062	6,060	2,582	1,005	1,035	1,161	5,783
Cash flow from other miscellaneous	7,784	23,528	2,666	2,456	36,434	8,290	2,864	2,708	2,649	16,511
<b>Total revenue</b>	<b>203,729</b>	<b>61,997</b>	<b>26,078</b>	<b>33,255</b>	<b>325,059</b>	<b>119,214</b>	<b>145,825</b>	<b>29,859</b>	<b>28,369</b>	<b>323,267</b>
Accounts Receivable Decrease (Increase)	(61,108)	37,134	23,864	1,358	1,248	(13,251)	14,679	(1,349)	(107)	(27)
Employee related payments	(91,322)	(21,839)	(27,692)	(24,713)	(165,566)	(89,115)	(25,474)	(26,728)	(33,104)	(174,420)
Vendor related payments	(39,419)	(8,488)	(8,015)	(8,979)	(64,901)	(19,149)	(23,934)	(2,513)	(16,085)	(61,681)
<b>Operating expenses</b>	<b>(130,741)</b>	<b>(30,327)</b>	<b>(35,707)</b>	<b>(33,692)</b>	<b>(230,467)</b>	<b>(121,515)</b>	<b>(34,728)</b>	<b>(30,590)</b>	<b>(49,295)</b>	<b>(236,128)</b>
<b>Operating income</b>	<b>11,880</b>	<b>68,804</b>	<b>14,235</b>	<b>921</b>	<b>95,840</b>	<b>(2,301)</b>	<b>111,097</b>	<b>(731)</b>	<b>(20,926)</b>	<b>87,139</b>
Operating transfers	(226)	(44)	(455)	(2,792)	(3,517)	(216)	\$ (72)	\$ (313)	\$ 225	(376)
Interfund receivables/payables	41,172	(5,833)	(177)	(2,741)	32,421	48,740	(1,690)	76	(1,908)	45,218
Inter-governmental receivables/payables	-	-	-	-	-	-	-	-	-	-
<b>Net cash (used)/provided by operating activities</b>	<b>52,826</b>	<b>62,927</b>	<b>13,603</b>	<b>(4,612)</b>	<b>124,744</b>	<b>46,223</b>	<b>109,334</b>	<b>(967)</b>	<b>(22,609)</b>	<b>131,981</b>
<b>Cash flows from financing activities</b>										
MOU principal payments	(10,000)	-	-	-	(10,000)	(10,000)	-	-	-	(10,000)
Principal repayments of long-term debt	(2,838)	(671)	(21,576)	8,171	(16,914)	(3,924)	-	(9,072)	(6,210)	(19,207)
Interest payments	(1,279)	(314)	(3,208)	(906)	(5,707)	(1,048)	(227)	(1,043)	(4,737)	(7,055)
Acquisition, construction and impr of capital assets	(356)	(151)	(129)	(187)	(823)	(428)	(191)	26	(192)	(785)
Capital Contributions	-	-	-	-	-	-	-	-	275	275
Proceeds from bond/note issuance	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	13,733	-	-	13,733
<b>Net cash (used)/provided by financing activities</b>	<b>(14,473)</b>	<b>(1,136)</b>	<b>(24,913)</b>	<b>7,078</b>	<b>(33,444)</b>	<b>(15,400)</b>	<b>13,315</b>	<b>(10,089)</b>	<b>(10,864)</b>	<b>(23,039)</b>
<b>Cash flows from investing activities</b>										
Interest on investments	290	27	(49)	123	391	586	-	(376)	322	532
Purchases and sales of non-pooled investments	-	7,214	-	(7,196)	18	(24,124)	(1,167)	17,521	(8,091)	(15,861)
<b>Net cash provided by/(used) investing activities</b>	<b>290</b>	<b>7,241</b>	<b>(49)</b>	<b>(7,073)</b>	<b>409</b>	<b>(23,539)</b>	<b>(1,167)</b>	<b>17,145</b>	<b>(7,769)</b>	<b>(15,330)</b>
<b>Change in cash and cash equivalents</b>	<b>38,643</b>	<b>69,032</b>	<b>(11,359)</b>	<b>(4,607)</b>	<b>91,709</b>	<b>7,284</b>	<b>121,482</b>	<b>6,088</b>	<b>(41,242)</b>	<b>93,612</b>
<b>Cash and cash equivalents, ending balance</b>	<b>\$ 148,545</b>	<b>\$ 217,577</b>	<b>\$ 206,218</b>	<b>\$ 201,611</b>	<b>\$ 201,611</b>	<b>\$ 70,735</b>	<b>\$ 192,217</b>	<b>\$ 198,306</b>	<b>\$ 157,064</b>	<b>\$ 157,064</b>
Cumulative operating cash flow	\$ 16,066	\$ 115,753	\$ 129,356	\$ 124,744			\$ 155,557	\$ 154,590	\$ 131,981	
Cumulative cash flow from financing	\$ (41,365)	\$ (15,609)	\$ (40,522)	\$ (33,444)			\$ (2,085)	\$ (12,175)	\$ (23,039)	
Cumulative cash flow from investing	\$ 746	\$ 7,531	\$ 7,482	\$ 409			\$ (24,706)	\$ (7,561)	\$ (15,330)	
<b>Total</b>	<b>\$ (24,553)</b>	<b>\$ 107,675</b>	<b>\$ 96,316</b>	<b>\$ 91,709</b>			<b>\$ 128,766</b>	<b>\$ 134,855</b>	<b>\$ 93,612</b>	

# **FUND BALANCE PROJECTION**

## CATASTROPHIC (GENERAL) FUND BALANCE PROJECTION

<b>Fund Balance at June 30, 2009</b>		7,393
<b>FY 2010 Surplus</b>		<u>65,040</u>
<b>Fund Balance at June 30, 2010</b>		72,433
<b>FY 2011 Surplus</b>		<u>21,917</u>
<b>Fund Balance at June 30, 2011</b>		94,350
<b>FY 2012 Surplus</b>		<u>32,370</u>
<b>Fund Balance at June 30, 2012</b>		126,720
 <b>Projected Fund Balance Change during FY13</b>		
FY 2013 Revenues Approved by City	542,280	
less: Prior Year Fund Balance	<u>(15,633)</u>	
Net projected Revenues as of 6/30/2013		526,647
FY 2013 Expenses Approved by City	542,280	
less: GF department projection variance	<u>(21,285)</u>	
Net projected Expenses as of 6/30/2013		<u>522,359</u>
Net Estimated FY13 Surplus from Operations		<u>4,288</u>
<b>Total Fund Balance General Fund</b>		<u>131,008</u>

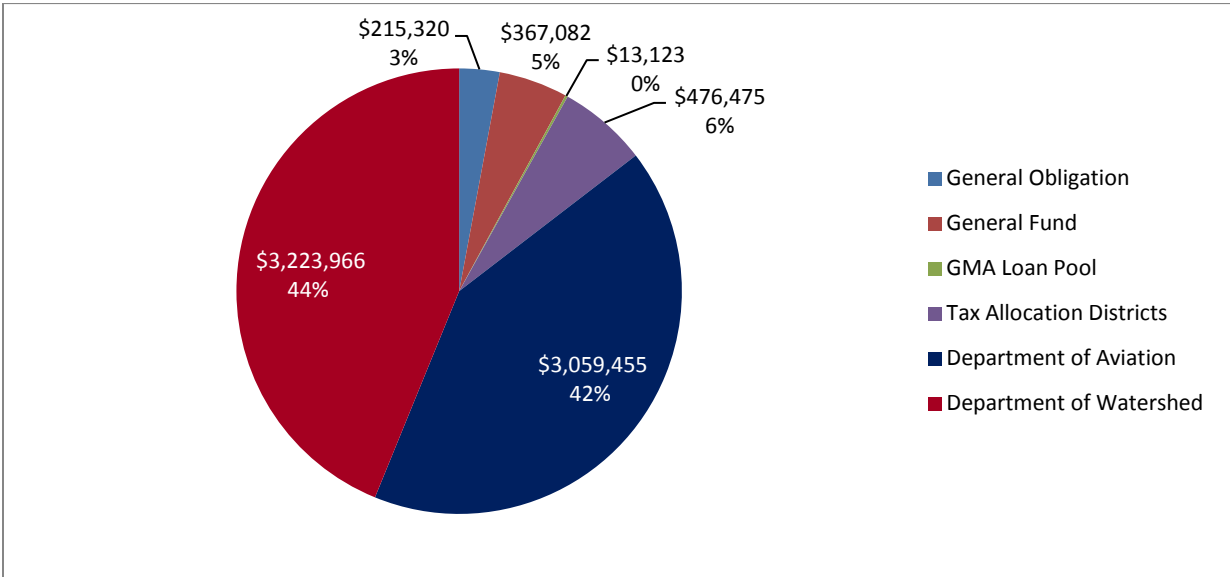
### GASB 54 Fund Balance Projection

<u>Fund Balance Category</u>	<u>June 30, 2013</u>
<b>Nonspendable</b>	4,893
<b>Restricted</b>	14,250
<b>Committed</b>	0
<b>Assigned</b>	26,877
<b>Unassigned</b>	<u>84,988</u>
	<b>131,008</b>
 <b>Unrestricted</b>	 <b>111,865</b>

# **DEBT AND INVESTMENT REPORTS**



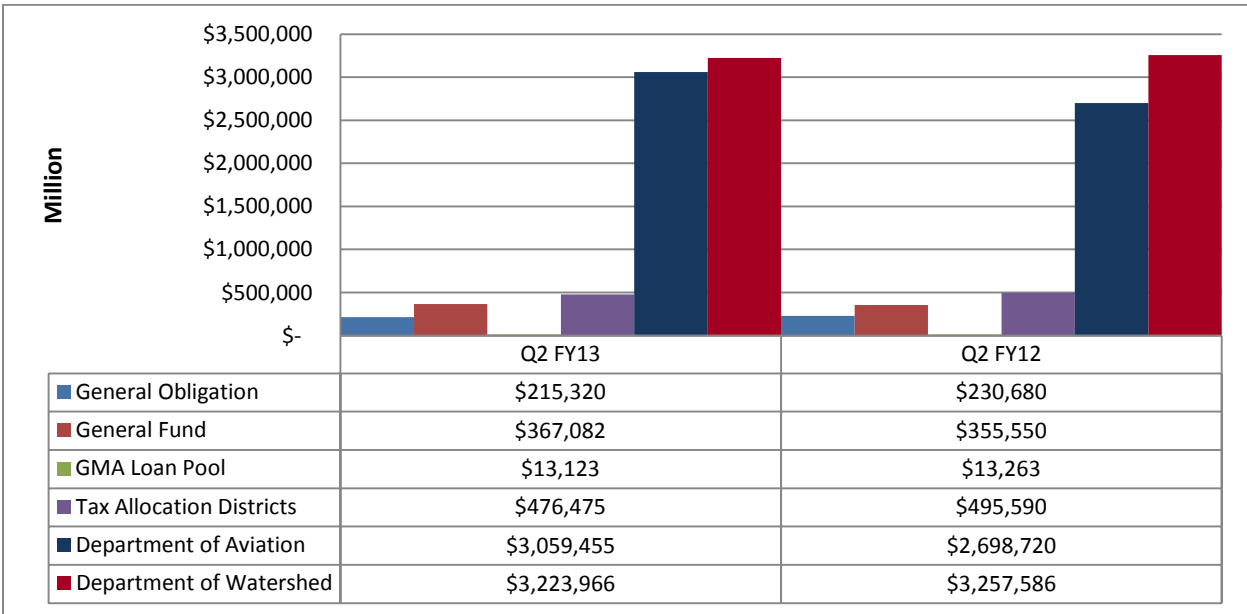
**City of Atlanta Debt Portfolio**  
**Total Debt Outstanding (Q2 FY13)**



The City of Atlanta’s outstanding long-term debt totaled \$7.4 billion as of Q2 FY13. Total debt is comprised of approximately \$215 million of General Obligation bonds; \$367 million of General Fund debt; \$13 million in GMA loans; \$476 million in Tax Anticipation Districts; \$3.1 billion of Aviation revenue bonds; and \$3.2 billion of Watershed revenue bonds.

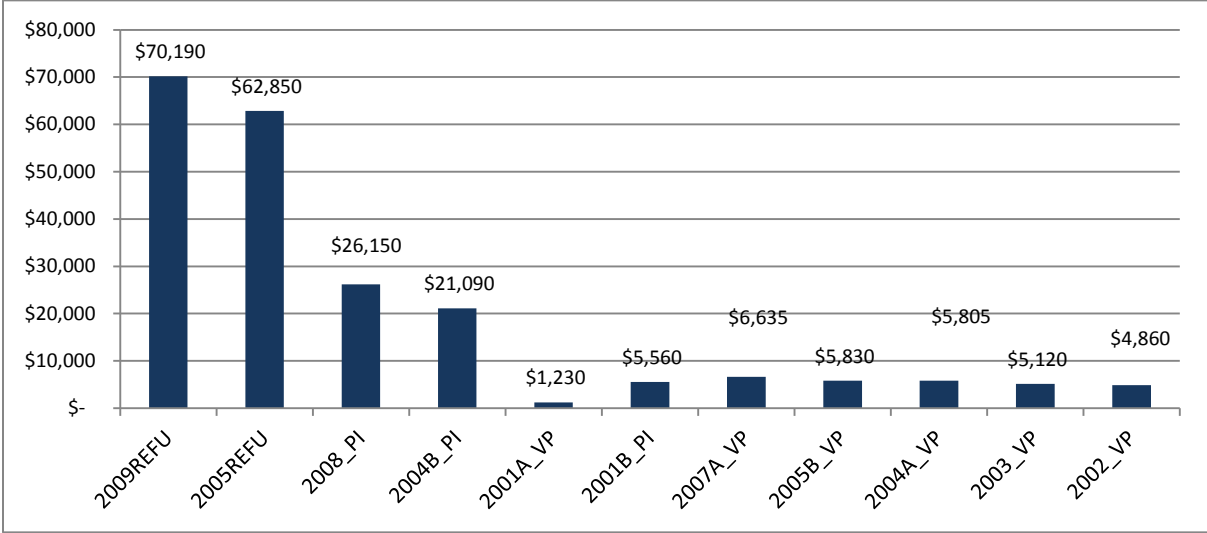
A comparison of FY13 and FY12 Q2 total outstanding debt shows an overall net increase of \$304 million or 4.3%. The City made approximately \$379.5 million in debt payments for the quarter.

**Comparison of Outstanding Debt**



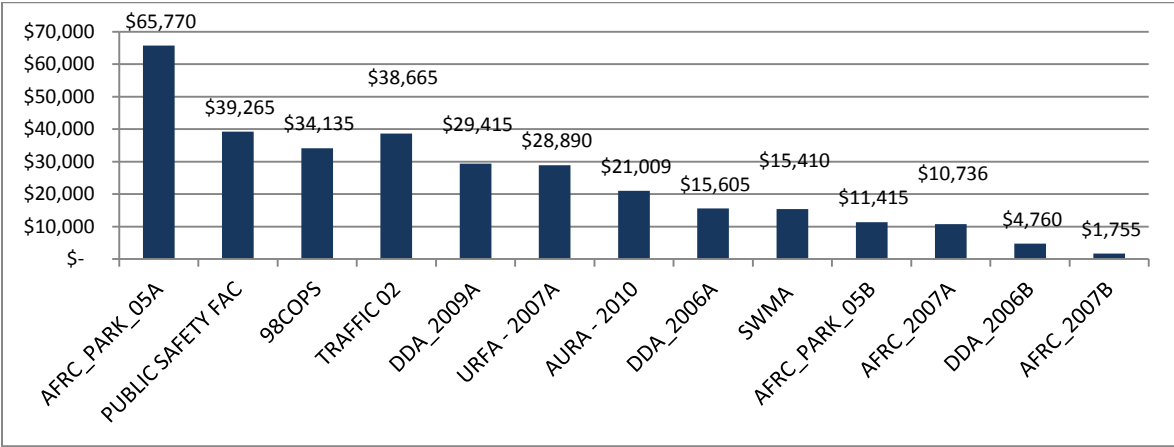
The following graphs outline debt outstanding for each series of bonds within the City's debt portfolios:

**General Obligation**



The City's General Obligation debt portfolio includes twelve (12) bond issuances with a total of \$215 million outstanding as of Q2 FY13. A comparison with same period FY12 shows an overall decrease of \$15.4 million in total outstanding debt.

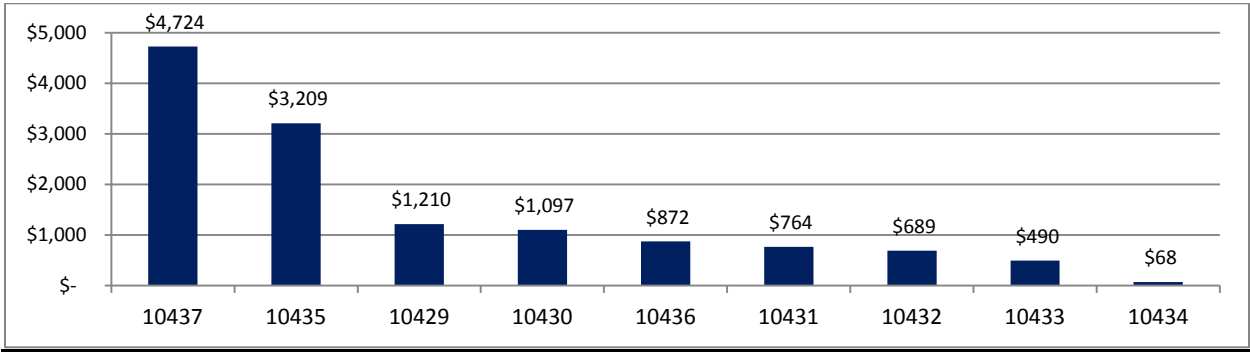
**General Fund**



The General Fund debt portfolio includes, but is not limited to, the Atlanta Fulton County Recreation Authority, Atlanta Public Safety Authority, Atlanta Solid Waste Management Authority and the Downtown Development Authority totaling \$367 million as of Q2 FY13. A comparison with same period FY12 shows an overall increase of \$11.5 million in total outstanding debt.



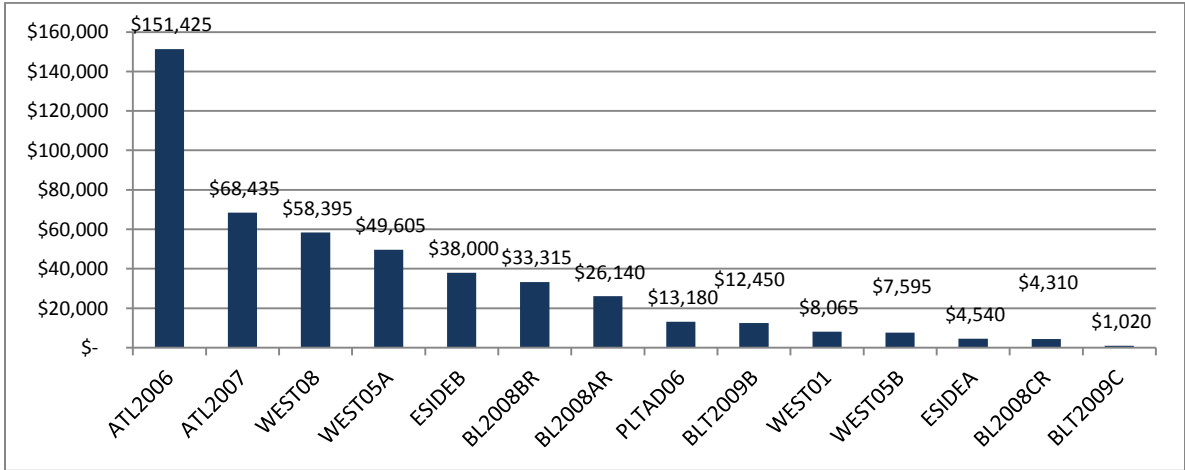
**GMA Loan Pool**



<u>Loan #</u>	<u>Purpose/Use</u>
10437	Trucks (fire, snow plows, garbage)
10436	Police vehicles
10435	Garbage and dump trucks
10434	Fire and Rescue hydraulic equipment
10433	Milling machine, truck and salt spreaders
10432	Dump trucks
10431	Cars, SUV and vans
10430	Police vehicles
10429	ERP Project

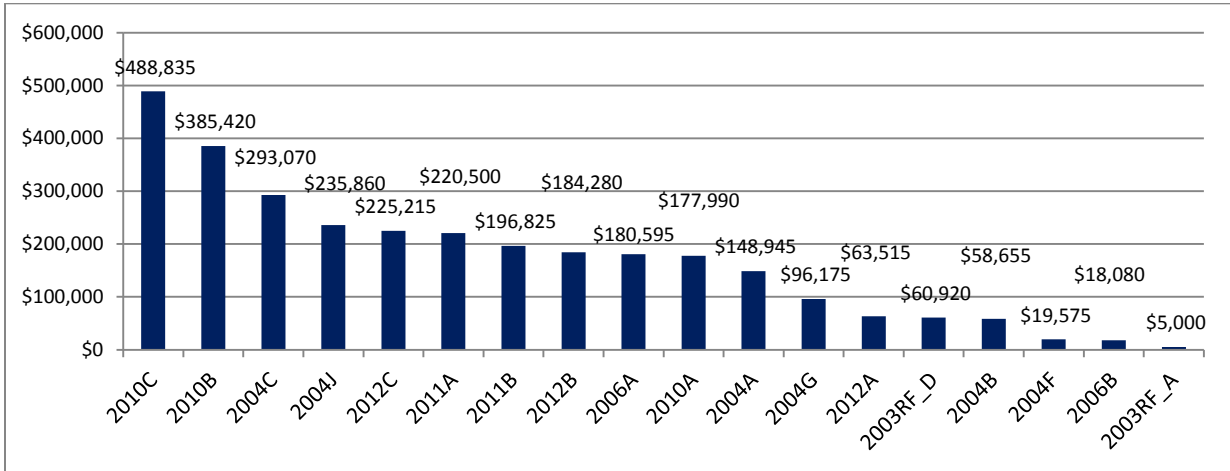
The Georgia Municipal Association (GMA) loan pool includes nine (9) issuances totaling \$13.1 million for various equipment purchases for public safety and operational support service needs. A comparison with same period FY12 shows an overall increase of \$0.14 million in total outstanding debt.

**Tax Anticipation Districts (TADs)**



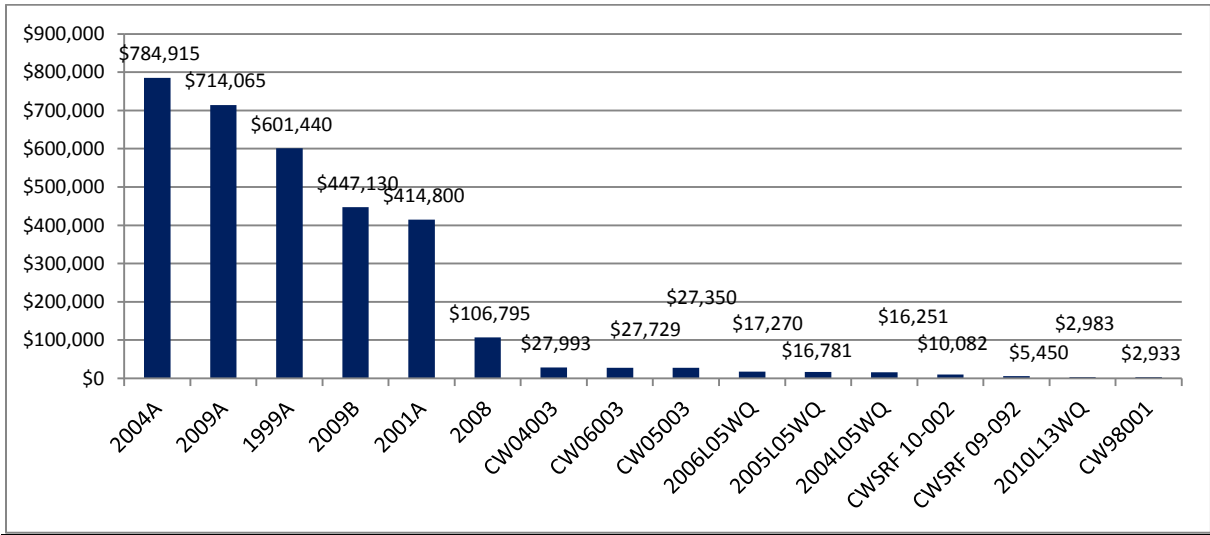
TAD debt totaled \$476.4 million as of Q2 FY13. This amount represents a decrease of \$19.1 million of total TAD debt outstanding over the same period FY12.

**Department of Aviation**



The Department of Aviation’s debt totaled \$3.1 billion as of Q2 FY13. This reflects a net increase of \$361million over the same period FY12. The increase in aggregate debt results from the issuance of the Series 2012 General Airport Revenue bonds in the amount of \$474 million in Q4 FY12.

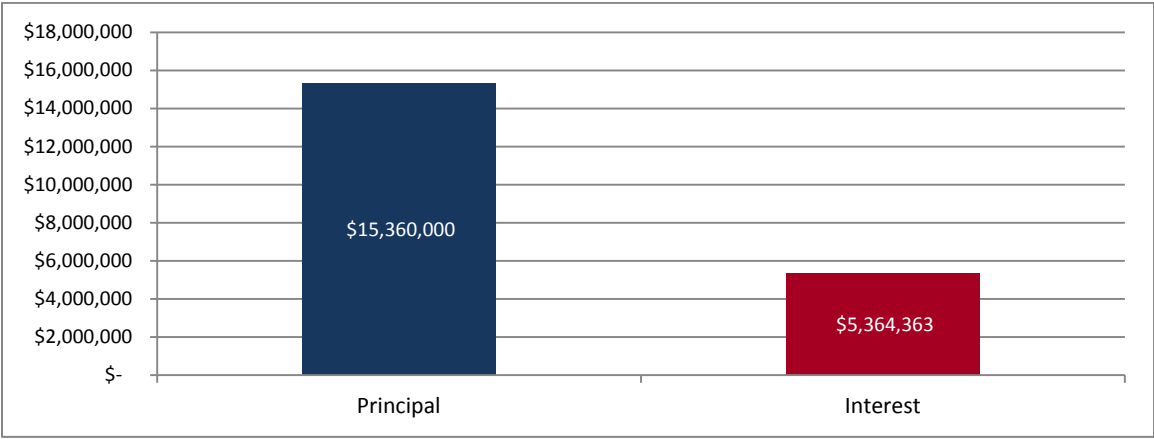
**Department of Watershed Management**



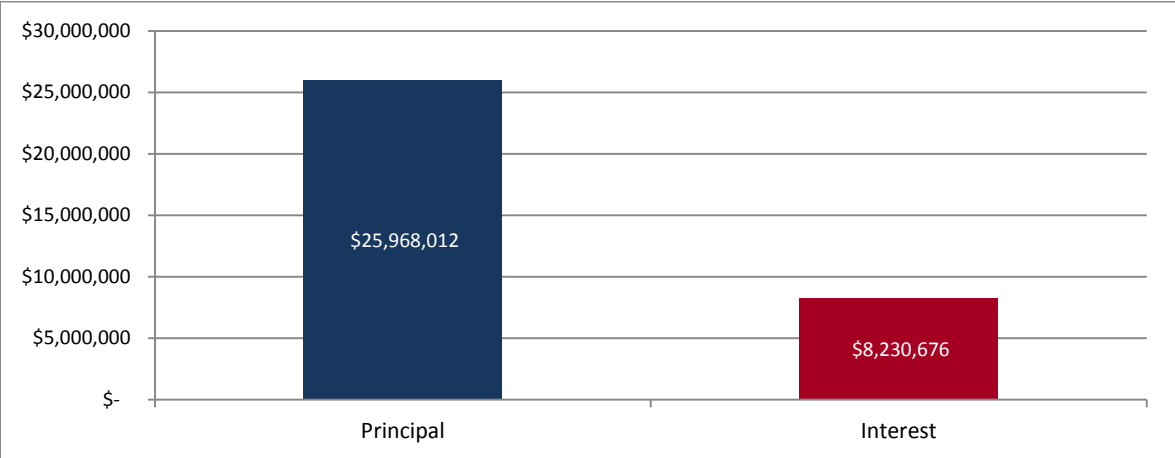
The Department of Watershed Management’s debt totaled \$3.2 billion as of Q2 FY13. This reflects an overall debt decrease of approximately \$34 million over the same period in FY12 resulting from debt service payments and GEFA loan activity.

The following graphs, broken out by principal and interest, illustrate debt payments made by the City during the Q2 FY13 period:

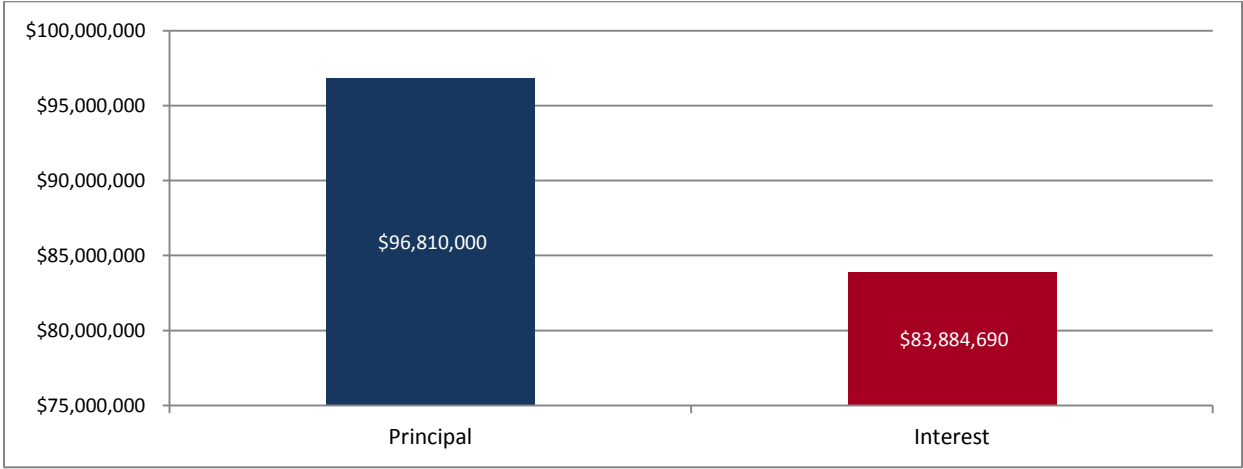
**General Obligation**



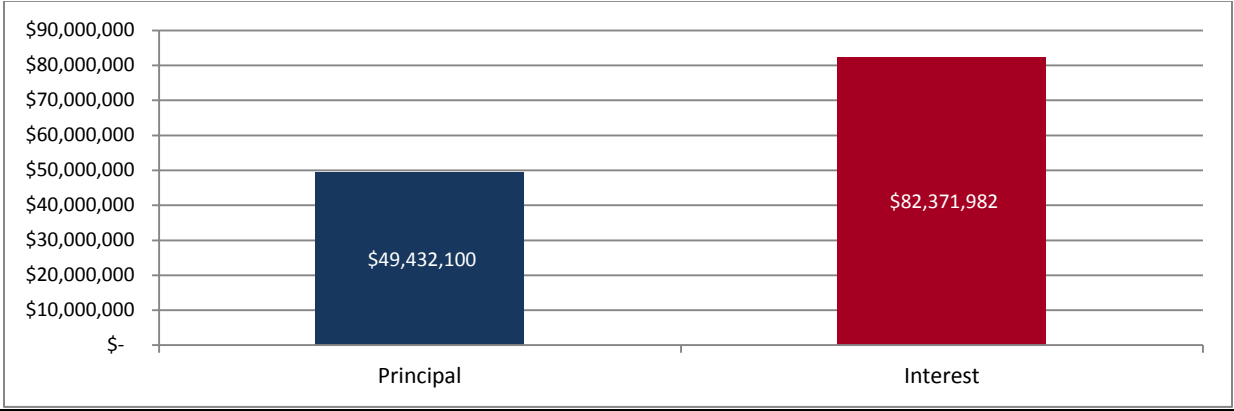
**General Fund**



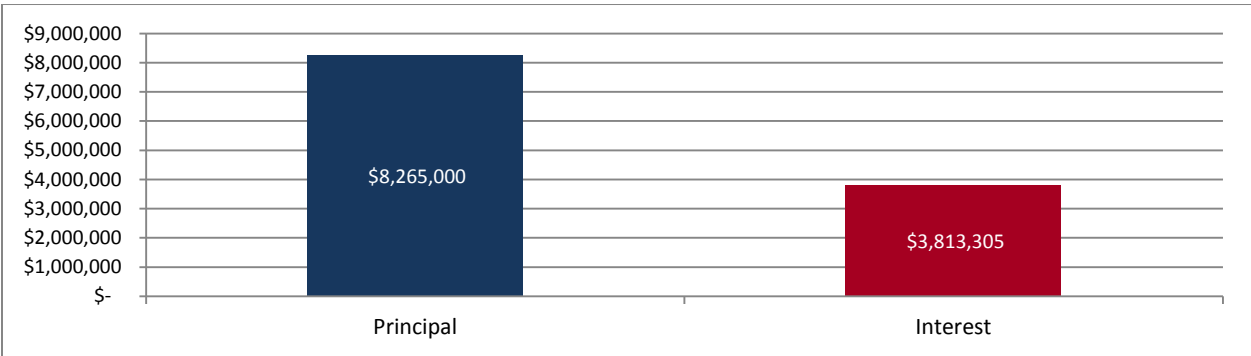
**Department of Aviation**



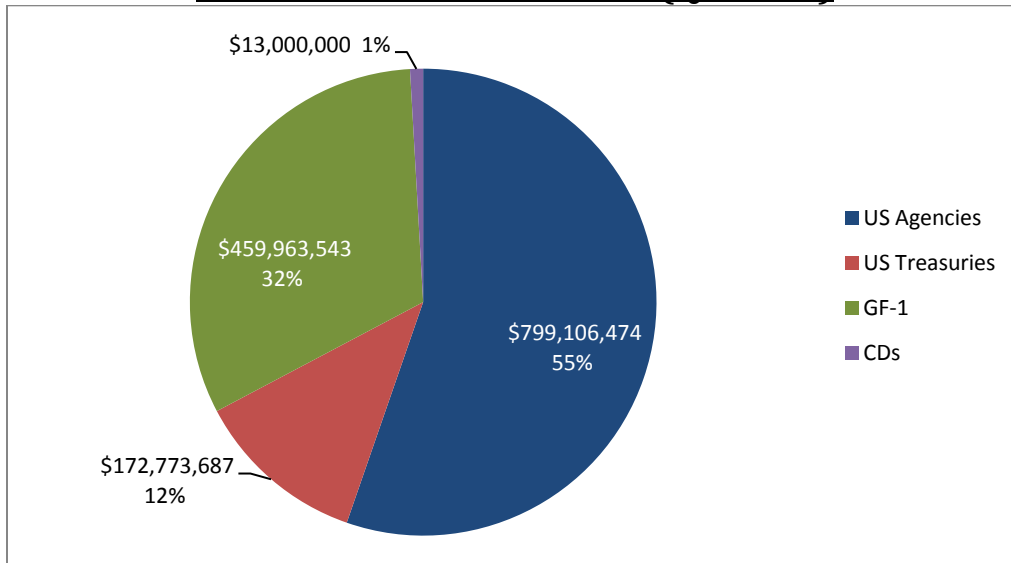
**Department of Watershed Management**



**Tax Anticipation Districts**



**City of Atlanta Investment Portfolio**  
**Total Investment Portfolio (Q2 FY13)**



The City of Atlanta’s investment portfolio totals approximately \$1.4 billion and is comprised of the Cash Pool and APFC accounts. As of Q2 FY13, the total portfolio consisted of the following: \$799 million in Federal Agency coupon securities; \$173 million in U.S. Treasury securities; \$460 million in Georgia Fund 1 Money Market Account; and \$13 million in Certificates of Deposit. On an asset mix comparison, the City’s investments in Agencies, Treasuries, local government investment pool and CDs were 55.3%, 12.0%, 31.8% and 0.9% respectively.

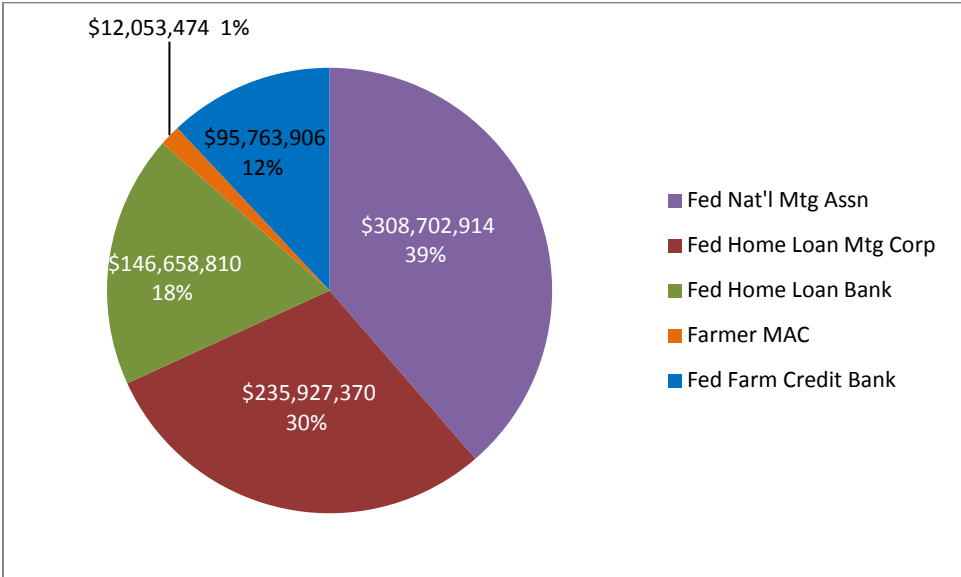
The City’s investment portfolio compared with same period FY12 shows an overall increase of 85.1% or \$664 million.

**Comparison of Portfolio Value**

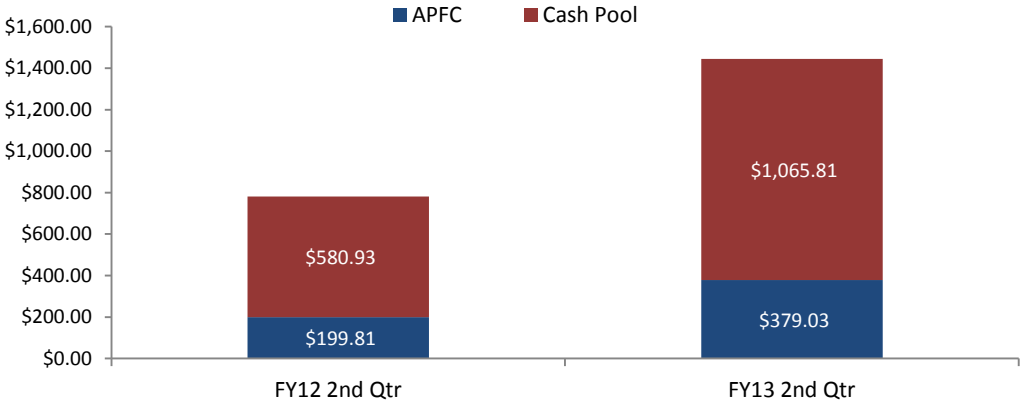
Security Type	Fair Market Value 12/31/12 (FY13)	Fair Market Value 12/30/11 (FY12)
Federal Agency Securities	799,106,474	317,658,425
U.S. Treasury Securities	172,773,687	113,801,376
Georgia Fund 1	459,963,543	336,271,251
Certificate of Deposit	13,000,000	13,000,000
<b>Total</b>	<b>\$1,444,843,704</b>	<b>\$780,731,052</b>

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

**Federal Agency Securities**

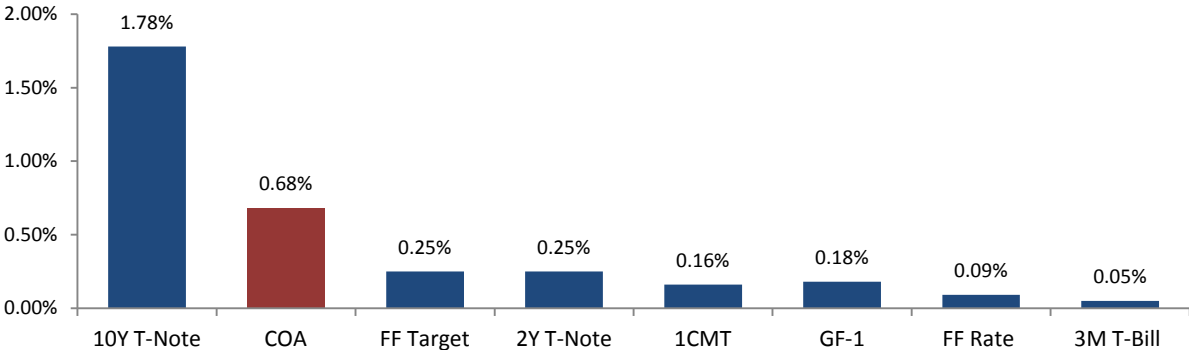


**APFC vs. Cash Pool**



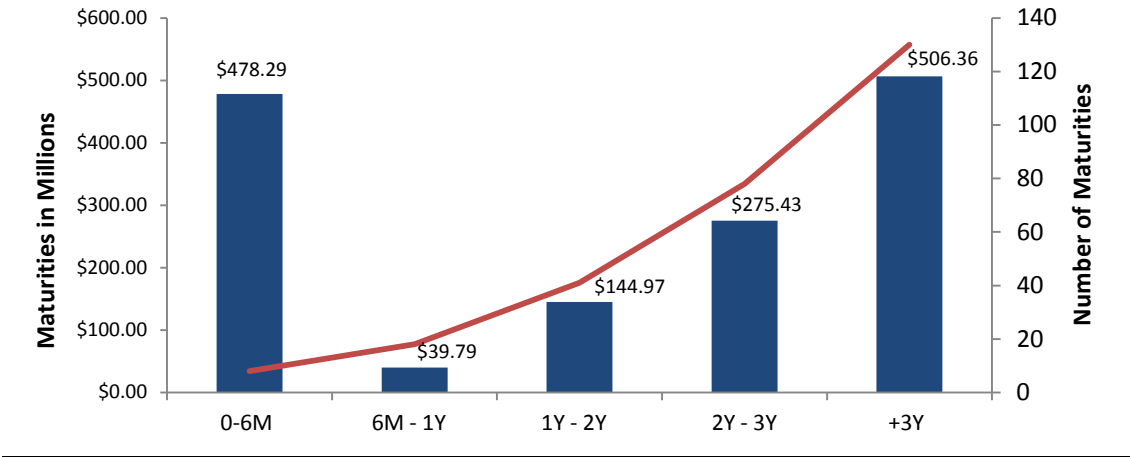
From a year over year comparison (Q2 FY12 vs. Q2 FY13) the Cash Pool investment account grew from \$581 million to \$1.1 billion, an 84% increase and the APFC investment account increased in value from \$200 million to \$379 million, a 90% increase.

**Total Portfolio Yield vs. Benchmarks**



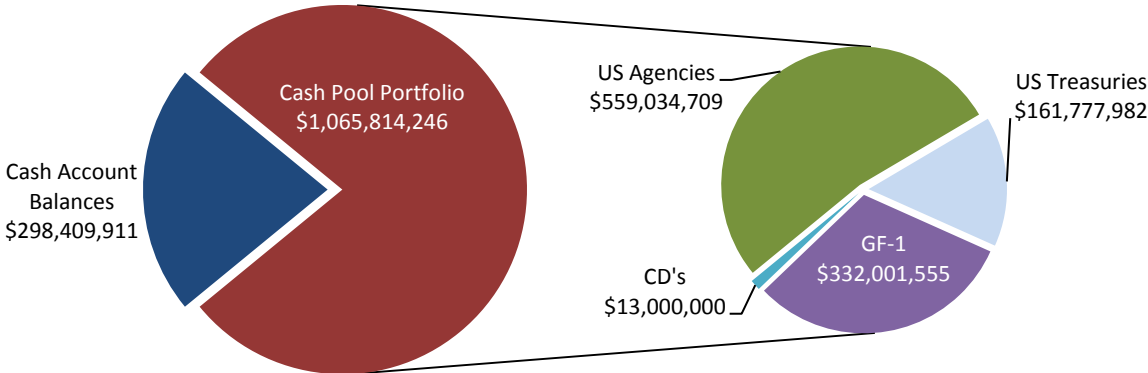
During the Q2 FY13 period, the City’s total portfolio, comparing favorably to benchmarked indices, yielded 0.68%, achieving total interest earnings of \$3.3 million.

**Investment Pool Maturity**



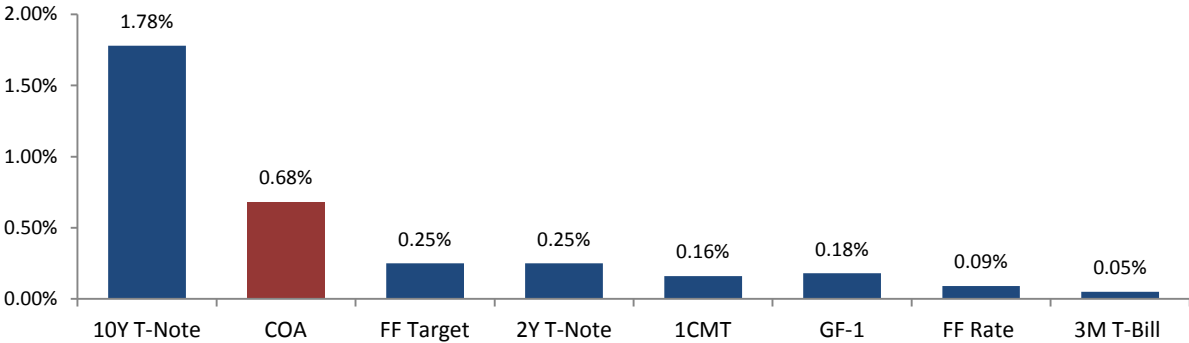
The City’s total investment portfolio maturity does not exceed 5 years and has a current overall average weighted maturity of approximately 2.1 years.

**Cash Pool Composition**



On an asset mix comparison, the City’s Cash Pool investments in Federal Agency securities, Georgia Fund 1, U.S. Treasuries and Certificates of Deposits were 52.5%, 31.2%, 15.2% and 1.2% respectively.

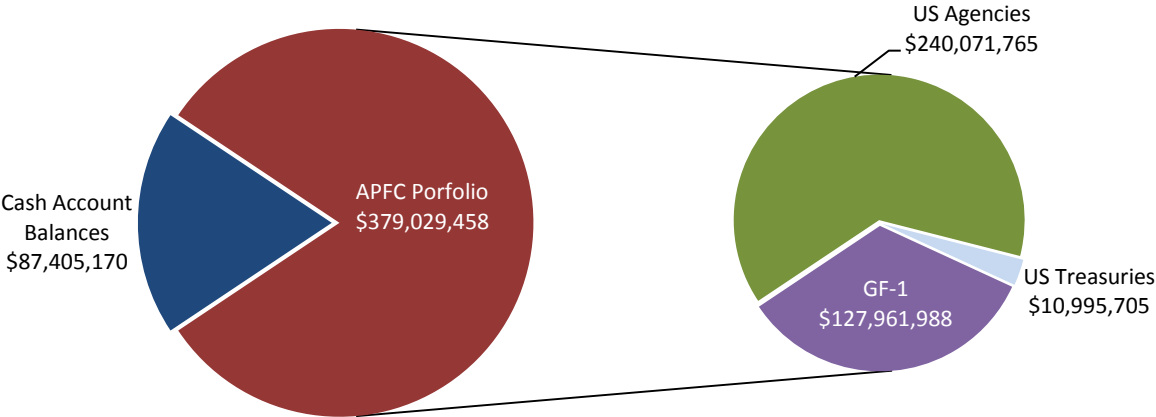
**Cash Pool Yield vs. Benchmarks**



During the Q2 FY13 period, the Cash Pool portfolio yielded 0.68% interest and achieved interest earnings of \$2.5 million.

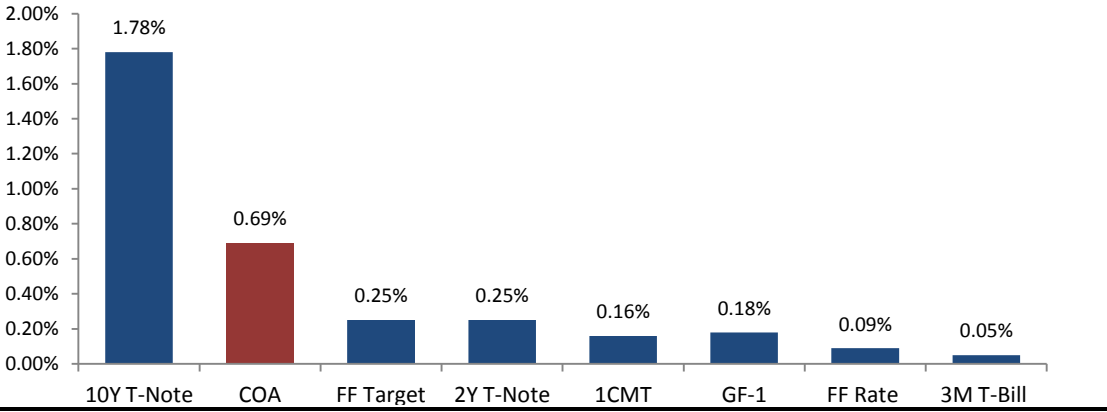


**APFC Portfolio Composition**



On an asset mix comparison, the City’s APFC investments in Federal Agency securities, the Georgia Fund 1 account and U.S. Treasuries were 63.3%, 33.8% and 2.9% respectively.

**APFC Yield vs. Benchmarks**



During Q2 FY13 period, the APFC portfolio yielded 0.69% interest and achieved interest earnings of \$0.8 million.

**City of Atlanta Bond Ratings**

<b>CITY OF ATLANTA</b>			
<b>BONDS TYPE</b>	<b>CREDIT RATING</b>		
	<b>Moody's</b>	<b>Standard &amp; Poor's</b>	<b>Fitch</b>
General Obligation Bonds <i>Underlying Rating</i>	Aa2	A	--
Water and Wastewater Revenue Bonds <i>Underlying Rating</i>	A1	A	A
Hartsfield Atlanta International Airport Revenue Bonds - Senior Lien / GARBs <i>Underlying Rating</i>	A1	A+	A+
Hartsfield Atlanta International Airport Revenue Bonds GARBs/PFC <i>Underlying Rating</i>	A1	A	A
Atlanta Development Authority <i>Underlying Rating</i>	A2	A	--
Downtown Development Authority <i>Underlying Rating</i>	Aa2	A	--
Solid Waste Management Authority <i>Underlying Rating</i>	Aa2	A	--
Atlanta Fulton County Recreation Authority <i>Underlying Rating</i>	Aa2	A	--
Atlanta Urban Residential Finance Authority <i>Underlying Rating</i>	Aa2	A	--
Tax Allocation Districts <i>Underlying Rating</i>	Baa3	BBB	--

# **APPENDICES**

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**APPENDIX A – REVENUE DETAIL**

**PROPERTY TAXES & INTANGIBLE TAXES**

*PROPERTY TAXES*

*INTANGIBLE TAXES*

**LOCAL OPTION SALES TAX**

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

*ALCOHOL TAX*

*HOTEL/MOTEL TAX*

**PUBLIC UTILITY FRANCHISE**

**INSURANCE PREMIUM TAXES**

**MOTOR VEHICLE**

**LICENSES AND PERMITS**

*LICENSES, LIQUOR*

*LICENSES, BEER/WINE*

*LICENSES, GENERAL BUSINESS*

*PERMITS, COMMERCIAL PARKING*

*PERMITS, BUILDING*

*PERMITS, ELECTRICAL*

*OTHER LICENSES & PERMITS*

**CHARGES FOR SERVICES**

*INDIRECT COST RECOVERY*

*POLICE INSPECTIONS*

*POLICE SERVICE ATLANTA BOARD OF EDUCATION*

*POLICE SERVICE BURGLAR ALARM*

*FEES FOR SWIMMING*

*OTHER CHARGES FOR SERVICES*

**FINES & FORFEITURES**

*TRAFFIC FINES*

*PARKING FINES*

*FAILURE TO APPEAR/ABIDE*

*OTHER FINES & FORFEITURES*

**MISCELLANEOUS REVENUE**

*LAND RENTAL*

*BUILDING RENTAL*

*INS INMATE LEASE RENTAL*

*RECOVERIES*

**OTHER FINANCING SOURCES & LOCAL SHARED**

*INTEREST EARNINGS*

*GAIN/LOSS ON INVESTMENT*

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

*OPERATING TRANSFER FROM 7701 - CAR RENTAL TAX*

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

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

<b>GENERAL FUND</b>									
Revenue Category	2013 Anticipation	DECEMBER 5 Year AVG %	DECEMBER Budget Based on Anticipation	DECEMBER Actual	Total Variance	Perf. Variance	Timing Variance	% Perf. Variance	Comments
Current Year Property Taxes	162,000,000	96.1%	155,668,209	169,932,552	14,264,343	7,932,552	6,331,791	5.1%	Moderate-Tax Collections Due date was Sept/Oct. 2012/96% Coll. Rate Assumption
Local Option Sales Tax	107,000,000	49.2%	52,668,770	50,371,583	(2,297,188)	(2,297,188)	-	-4.4%	Moderate
Hotel/Motel Tax (1)	11,650,000	47.2%	5,495,964	6,058,965	563,002	563,002	-	10.2%	Low-Improved RevPAR and Occup. Levels
Public Utility Franchise	63,400,000	17.9%	11,335,692	15,140,517	3,804,826	3,804,826	-	33.6%	Low-Georgia Power due in January
Indirect Cost Recovery	32,096,735	47.3%	15,188,367	15,306,039	117,672	117,672	-	1%	Moderate-Based on Monthly JE by Accounting Office
General Business License	37,000,000	9.8%	3,621,550	3,021,095	(600,455)	0	(600,455)	0.0%	Low-Corporate Gross Revenue levels
Insurance Premium	19,700,000	100.0%	19,700,000	20,924,594	1,224,594	1,224,594	-	6.2%	Low-Payment due in October
Other Licenses/Permits	18,300,002	46.0%	8,412,766	8,189,657	(223,109)	(223,109)	-	-2.7%	Moderate
Alcohol	16,100,000	48.7%	7,845,232	7,726,778	(118,454)	(118,454)	-	-1.5%	Moderate
Fines/Forfeitures	22,300,002	43.9%	9,797,068	10,705,575	908,507	908,507	-	9.3%	Moderate-Based on ticketing activity
Intangible Recording Taxes	3,400,000	51.0%	1,734,248	1,941,734	207,486	207,486	-	12.0%	Low
Land and Building Rentals	8,700,000	49.1%	4,273,403	2,324,276	(1,949,127)	0	(1,949,127)	0.0%	Moderate-Reflects lower INS rentals
Real Estate Transfer Taxes	1,500,000	57.6%	864,230	664,138	(200,091)	(200,091)	-	-23.2%	Low-Predicated on Stable RE Market
Remaining Revenues	23,501,032	47.3%	11,125,239	13,141,448	2,016,209	(1,506,716)	3,522,926	-13.5%	
General Fund subtotal revenues	526,647,771	58.4%	307,730,737	325,448,953	17,718,216	10,413,081	7,305,135	3.4%	
<b>Fund Balance</b>	<b>15,633,114</b>			<b>15,633,114</b>					
<b>Total General Fund Revenues and Fund Balance</b>	<b>542,280,884</b>	<b>58%</b>	<b>307,730,737</b>	<b>341,082,067</b>	<b>17,718,216</b>	<b>10,413,081</b>	<b>7,305,135</b>		

NOTES: (1) Hotel/Motel represents net of the appropriation to Georgia Dome, Georgia World Congress and ACVB.  
 "2013 Anticipation" per the Department of Finance-Office of Revenue.  
 "December Budget Based on Anticipation" amount is 2013 Anticipation multiplied by the December 5 Year Average %.  
 "Performance Variance" is variance based on actual performance of the underlying activity

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

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

<b>OBFP Staff</b>	<b>Title</b>	<b>Department</b>	<b>Phone Number</b>
<b>Carol King</b>	<b>Budget Chief</b>		<b>404.865.8665</b>
<b>Youlanda Carr</b>	<b>Budget Director</b>		<b>404.330.6949</b>
Charlynn Parker	Budget Analyst	Corrections E911 Fleet Services (Temporary) Police Public Works (Temporary) Solid Waste (Temporary)	404.865.8441
Kimberly Tallon	Budget Analyst	Building Permits (Temporary) Fire Information Technology Judicial <ul style="list-style-type: none"> <li>• Municipal Courts</li> <li>• Public Defender</li> <li>• Solicitor</li> </ul> Planning (Temporary)	404.330.6443
<b>Shawn Gabriel</b>	<b>Budget Director</b>		<b>404.865-8442</b>
Sage Glanton	Budget Analyst	Human Resources Procurement (Temporary) Water/Wastewater – Operations	404.865.8478
Pam Holmes	Budget & Policy Manager	Civic Center (Temporary) Cyclorama (Temporary) Ethics (Temporary) Law Parks, Recreation and Cultural Affairs (Temporary) Water/Wastewater – Capital	404.330.6985
Antrameka Knight	Budget & Policy Manager	ACRB Auditor’s Office (Temporary) Aviation – Operations (Temporary) Aviation – Capital (Temporary) City Council (Temporary) Executive Office (Temporary) Finance	404.865.8475

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**APPENDIX D – GLOSSARY OF TERMS**

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

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



