

CITY OF  
ATLANTA



FY13 THIRD QUARTER REPORT

DEPARTMENT OF  
FINANCE

# FINANCIAL STATUS REPORT





---

TABLE OF CONTENTS

Table of Contents .....	1
Executive Summary .....	5
Economic Briefing .....	7
General Fund.....	13
Enterprise Funds .....	15
Other Funds.....	16
General Fund.....	17
General Fund Summary .....	18
General Fund.....	19
General Fund – Atlanta Citizens Review Board (ACRB) .....	20
General Fund – Auditor’s Office .....	21
General Fund – City Council .....	22
General Fund – Corrections .....	23
General Fund – Board of Ethics.....	24
General Fund – Executive Office .....	25
General Fund – Department of Finance.....	26
General Fund – Fire & Rescue Department.....	27
General Fund – Department of Human Resources .....	28
General Fund – Department of Information Technology .....	29
General Fund – Judicial – Municipal Court Operations .....	30
General Fund – Judicial – Public Defender .....	31
General Fund – Judicial – Solicitor .....	32
General Fund – Department of Law .....	33
General Fund – Department of Parks, Recreation and Cultural Affairs.....	34
General Fund – Department of Planning and Community Development.....	35
General Fund – Police Department.....	36
General Fund – Department of Procurement .....	37
General Fund – Department of Public Works.....	38
General Fund – Nondepartmental .....	39
Enterprise Funds .....	41
Aviation Fund Summary .....	43
Aviation Revenue Fund .....	45
Aviation Revenue Fund – Auditor’s Office.....	46
Aviation Revenue Fund – Department of Aviation .....	47
Aviation Revenue Fund – Executive Offices.....	48
Aviation Revenue Fund – Department of Finance .....	49

---

Aviation Revenue Fund – Department of Fire Rescue Services.....	50
Aviation Revenue Fund – Department of Human Resources.....	51
Aviation Revenue Fund – Department of Information Technology.....	52
Aviation Revenue Fund – Department of Law.....	53
Aviation Revenue Fund – Police Department.....	54
Aviation Revenue Fund – Procurement.....	55
Aviation Revenue Fund – Nondepartmental.....	56
Building Permits Fund Summary.....	57
Building Permits Fund.....	59
Building Permits Fund – Department of Information Technology.....	60
Building Permits Fund – Planning and Community Development.....	61
Building Permits Fund – Nondepartmental.....	62
Civic Center Fund Summary.....	63
Civic Center Fund.....	65
Civic Center Fund – Parks, Recreation and Cultural Affairs.....	66
Civic Center Fund – Nondepartmental.....	67
Parks Facilities Fund Summary.....	69
Parks Facilities Fund (Cyclorama).....	71
Parks Facilities Fund – Parks, Recreation and Cultural Affairs.....	72
Parks Facilities Fund – Nondepartmental.....	73
Solid Waste Fund Summary.....	75
Solid Waste Fund.....	77
Solid Waste Fund – Department of Finance.....	78
Solid Waste Fund – Department of Human Resources.....	79
Solid Waste Fund – Department of Information Technology.....	80
Solid Waste Fund – Department of Public Works.....	81
Solid Waste Fund – Nondepartmental.....	82
Water and Wastewater Revenue Fund Summary.....	83
Water and Wastewater Revenue Fund.....	85
Water and Wastewater Revenue Fund – Auditor’s Office.....	86
Water and Wastewater Revenue Fund – Executive Offices.....	87
Water and Wastewater Revenue Fund – Department of Finance.....	88
Water and Wastewater Revenue Fund – Department of Human Resources.....	89
Water and Wastewater Revenue Fund – Department of Information Technology.....	90
Water and Wastewater Revenue Fund – Department of Law.....	91
Water and Wastewater Revenue Fund – Procurement.....	92

---

*FY13 Third Quarter Report*

---

Water and Wastewater Revenue Fund – Department of Public Works.....	93
Water and Wastewater Revenue Fund – Department of Watershed Management.....	94
Water and Wastewater Revenue Fund – Nondepartmental .....	95
Other Funds.....	97
E911 Fund Summary .....	99
E911 .....	101
Emergency 911 Fund – Department of Information Technology.....	102
Emergency 911 Fund – Department of Police .....	103
Fleet Management Fund Summary .....	105
Fleet Management.....	107
Fleet Management – Department of Human Resources .....	108
Fleet Management – Department of Information Technology .....	109
Fleet Management – Department of Public Works.....	110
Fleet Management – Nondepartmental .....	111
Group Insurance Fund Summary .....	113
Group Insurance.....	115
Group Insurance – Department of Finance.....	116
Group Insurance – Department of Human Resources .....	117
Group Insurance – Nondepartmental .....	118
Cash Pool and Cash Flow Reports.....	119
Fund Balance Projection .....	125
Catastrophic (General) Fund Balance Projection .....	126
Debt and Investment Reports.....	127
Appendices.....	141
Appendix A – Revenue Detail .....	142
Appendix B – General Fund Revenue Budget vs. Actual .....	143
Appendix C – Department of Finance/Budget Office Contact List.....	144
Appendix D – Glossary of Terms .....	145



---

## **EXECUTIVE SUMMARY**

The Financial Status Report for the quarter ending March 31, 2013, 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 March 31, 2013. 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 March 31, 2013.
- **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 March 31, 2013.
- **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's Selig Center predicts that Georgia and the Atlanta MSA will continue to recover from the Great Recession at a rate slightly faster than the country as a whole. Georgia's GDP is expected to increase by 2.5% in 2013. Led by robust private sector growth, Atlanta will show much stronger job performance representing 70% of the state's net job growth. The revival of the housing market will strongly reinforce Atlanta's ongoing economic recovery. The Atlanta MSA economic risk factors are associated with any major domestic policy issue including the Federal budget, Oil Supply interruption, or exacerbated European Union financial issues.

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. Much of the home equity that households traditionally use to start a business has evaporated. Modest employment and income growth are expected. New jobs, slightly larger paychecks and appreciating home values will give more people the confidence to buy homes. Rising rents will reinforce this trend.

**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. However, the housing market is showing signs of improvement. Single-family and multifamily housing permits have increased, while multifamily permits have more than doubled.

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 FY13 Budget for Current Year Property Taxes was \$162MM. As of March-2013, the City of Atlanta has collected \$170MM.

Economic Highpoints			
<b>Commercial Office Vacancy Rates</b>	<b>3Q13</b>	<b>2012</b>	<b>Change</b>
<i>Atlanta Total Market (CBD &amp; Non-CBD)</i>	19.7%	20.6%	-0.9%
<i>Buckhead</i>	18.2%	19.8%	-1.6%
<i>Midtown</i>	18.1%	21.5%	-3.4%
<i>Downtown</i>	26.3%	22.5%	3.8%
<b>Unemployment Rate</b>	<b>Mar-13</b>	<b>Mar-12</b>	<b>Change</b>
<i>Georgia</i>	8.4%	9.1%	-0.7%
<b>Unemployment Rate</b>	<b>Mar-13</b>	<b>Mar-12</b>	<b>Change</b>
<i>Metro Atlanta</i>	7.9%	8.9%	-1.0%
<b>Consumer Price Index</b>	<b>Mar-13</b>	<b>Mar-12</b>	<b>Change</b>
<i>US National-All Items</i>	232.77	229.39	3.38
<b>Consumer Price Index % Change</b>	<b>Mar-13</b>	<b>Mar-12</b>	<b>Change</b>
<i>US National-All Items % Change</i>	1.5	2.7	-1.20
<b>Consumer Price Index</b>	<b>Feb-13</b>	<b>Feb-12</b>	<b>Change</b>
<i>Metro Atlanta-All Items</i>	215.01	210.60	4.41
<i>Metro Atlanta-All Items % Change</i>	2.1	2.4	-0.30
<b>Hotel/Motel</b>	<b>4Q12</b>	<b>2012</b>	<b>Change</b>
<i>Atlanta RevPar Upper Priced Hotels</i>	\$78.82	\$76.39	\$2.43
<i>Atlanta RevPar Lower Priced Hotels</i>	\$28.56	\$29.22	(\$0.66)
<i>Metro Atlanta Occupancy Rates</i>	56.9%	59.0%	-2.1%

**Labor Market** Unemployment rates declined nationally and locally from Mar-2012 to Mar-2013 with the Metro Atlanta Area realizing a -1% percentage point overall change moving from 8.9% to 7.9% over the same period. The number of jobs from Feb-2013 to Mar-2013 in the Atlanta MSA increased by 8,475. Professional and business services saw the largest annual gain, rising 4.5%.

Nearly half of the jobs added in this sector were in employment services, which is a leading indicator of stronger overall job growth. Leisure and hospitality also posted strong gains, rising 5.4%, mainly due to an increase in restaurants. Atlanta's information sector continues to grow due to ongoing expansion in internet-related businesses and wireless communications. The number of government jobs declined according to the labor department, as budgets remain tight at all levels. The Atlanta MSA Unemployment will be continuously 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**, or revenue per available room, is a performance metric in the hotel industry, which is calculated by multiplying a hotel's average daily room rate (ADR) by its occupancy rate. This index is the one of the primary metrics for evaluating the health of the hotel industry. The Atlanta RevPar increase of \$2.43 in upper priced hotels is a positive indicator for revenue associated from lodging, tourism, and retail activity. Improvements in RevPar coupled with increased discretionary income levels, derived from lower unemployment rates, correlates to improvements in taxable retail sales activity.

**Consumer Price Index** The Consumer Price Index (CPI) is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. The CPI affects nearly all Americans because of the many ways it is used as an economic indicator, a deflator of other economic series, and as a means of adjusting dollar values. The Bureau of Labor and Statistics (BLS) reports data indicate the overall change in CPI from March-2012 to March-2013 is primarily due to fuel and energy costs fluctuations.

**Elastic Revenues (Sales Tax and Hotel/Motel Tax Revenues)** These two revenue sources are very dependent on consumer demand and are indicative of the overall health of the local and national economy. They have historically shown a strong direct correlation with US Economic patterns from staginations to recessions to expansions. Sales tax revenues as of FY13 third quarter are \$76 million compared to \$73.4 million as of FY12 third quarter. Improvement in the unemployment rate, consumer discretionary spending, and tourism activity are factors in the taxable retail sales trend. Hotel/motel tax revenues for FY 13 are \$9.5 million compared to \$8.6 million for FY 12; this amount represents the City's 24.99% tax share.

**Sources:** PKF Hospitality Research (1st Quarter 2013 data will be released during the first week of June 2013), Cushman & Wakefield, Georgia Department of Labor, U.S. Department of Commerce, (City Data (ATL) is published bi-monthly beginning in February each year) Wells Fargo and University of Georgia.

### **City of Atlanta-MuniCast Forecasting Model**

#### **Revenue and Economic Correlations for Property tax, Sales tax and Hotel/Motel tax Revenues**

The City utilizes a financial forecasting model tool entitled MuniCast. MuniCast is an analytical tool for measuring budget versus actual variances and creating monthly budgets with the use of allocation methods applied to annual budgets. Allocation methods are based on historic and seasonal trends, straightline, quarterly, and other techniques including manual entry of monthly data for new revenue accounts and/or accounts requiring special treatment. The historical revenues in the model are adjusted for non-recurring items.

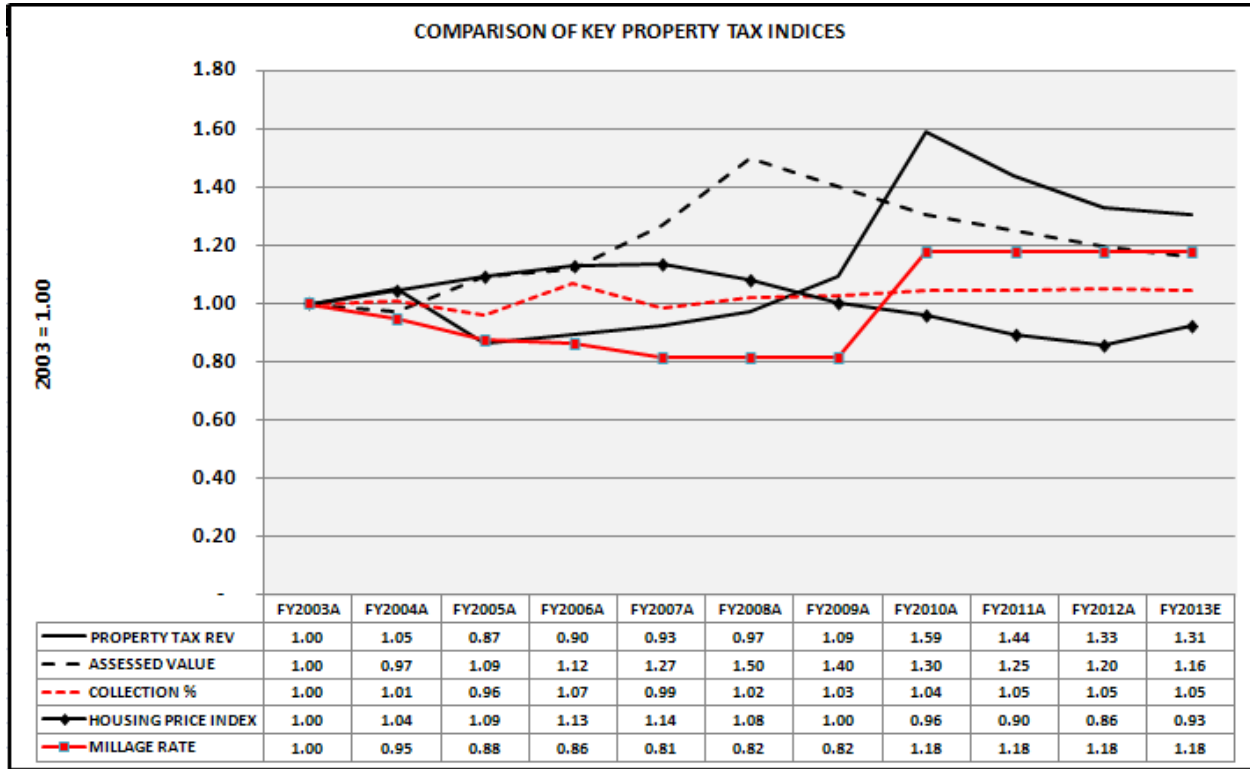
Variance tables, charts, and graphs are based on the data contained in the worksheets in the model. Property tax, Sales tax, and Hotel/Motel tax are three important revenue sources for the City of

Atlanta accounting for more than 50% of General Fund Revenues. The three tables below depict the correlation relationship of economic indicators for property tax, sales tax, and hotel/motel tax revenues.

**NOTE:** Fiscal Year 2003 represent the base year for Property Tax and ensuing fiscal years changes are indexed to the base year while Fiscal Year 2008 represent the base year for Sales tax and Hotel/Motel tax and ensuing fiscal years changes are indexed to the base year.

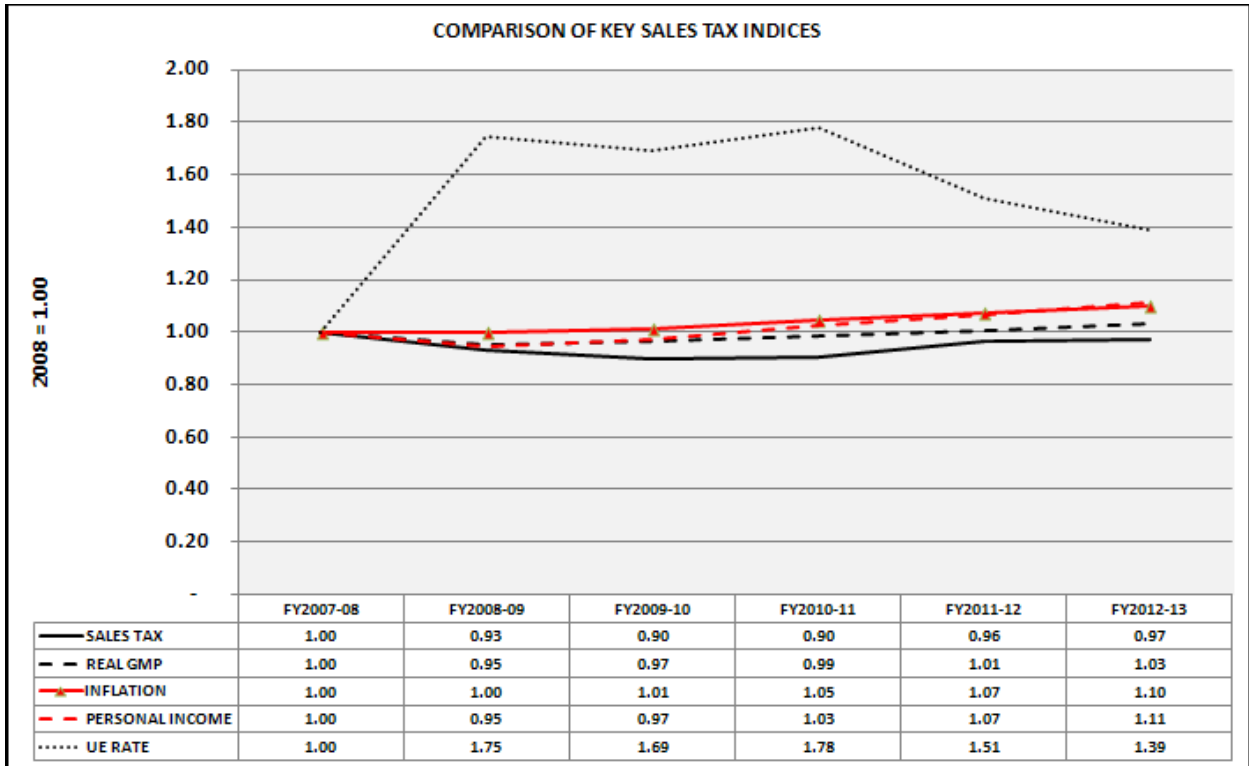
**Property tax revenue**

Property tax revenue economic metrics consist of Assessed Value, Collection Rate %, Housing Price Index, and Millage Rate. Of these four metrics, Housing Price Index sourced to the Federal Housing Finance Authority, Atlanta MSA correlates as a Leading Indicator for Property tax revenue. The indices change is indicative of the residential tax base which as of Fiscal Year 2013 accounted for 45% of the City’s tax base.



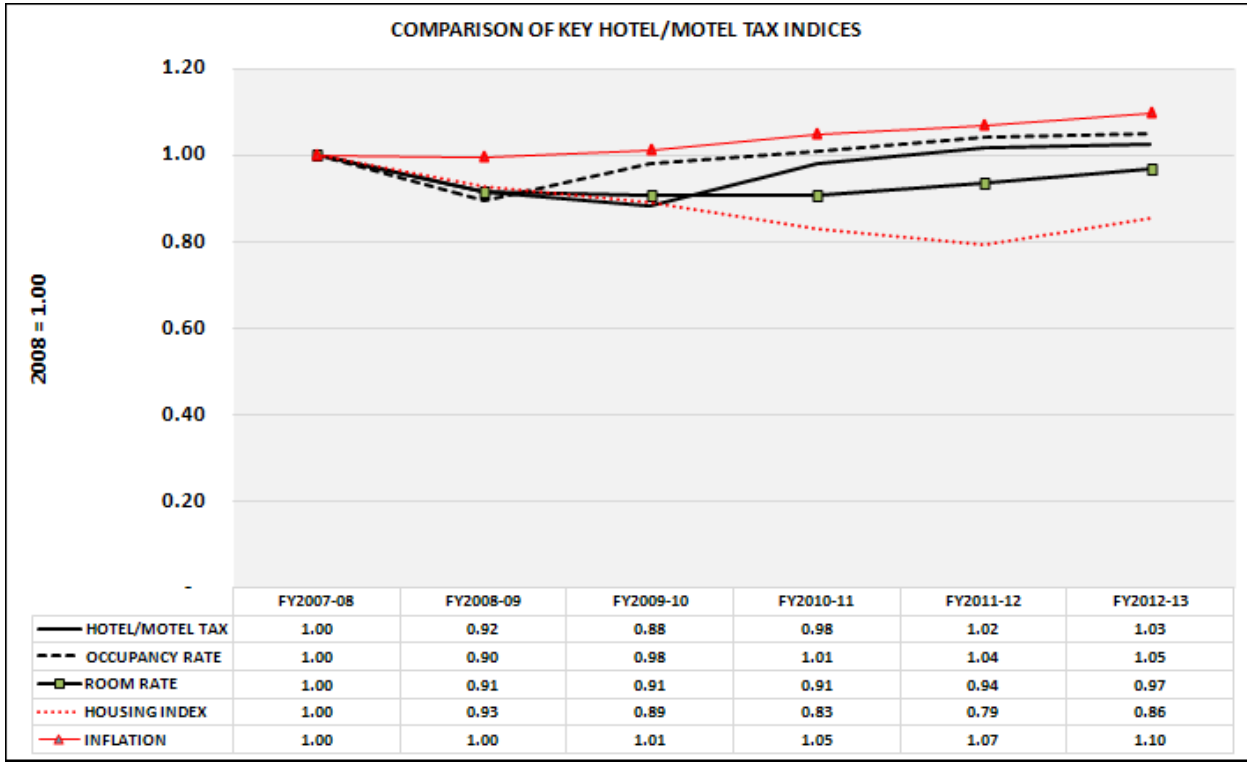
**Sales tax revenue**

Sales tax revenue economic metrics consist of Real Gross Metropolitan Product, Inflation, Personal Income, and Unemployment Rate. Of these four metrics, Real Gross Metropolitan Product of the Atlanta MSA correlates as a Leading Indicator for Sales tax revenue. The Real GMP indice change is indicative of the market value of all final goods and services produced within the Atlanta MSA.



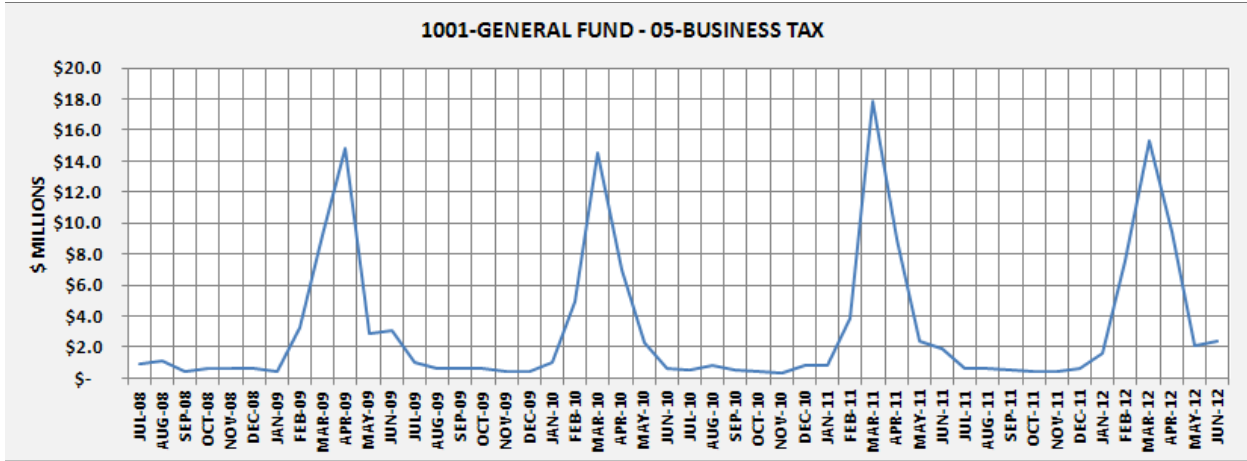
**Hotel/Motel tax revenue**

Hotel/motel tax revenue economic metrics consist of Occupancy Rate, Room Rate, Housing Index, and Inflation. Of these four metrics, Occupancy Rate correlates as a Leading Indicator for Hotel/motel tax revenue.



The Office of Revenue will continue to update these metrics as the economic library continues to expand, with the goal of refining the revenue correlation in order to achieve the most accurate forecast model. Correlations do not always imply causation, but it does provide the basis for more thorough analysis of the variables. Further improvements to the variables will include housing sale price data for property tax revenue.

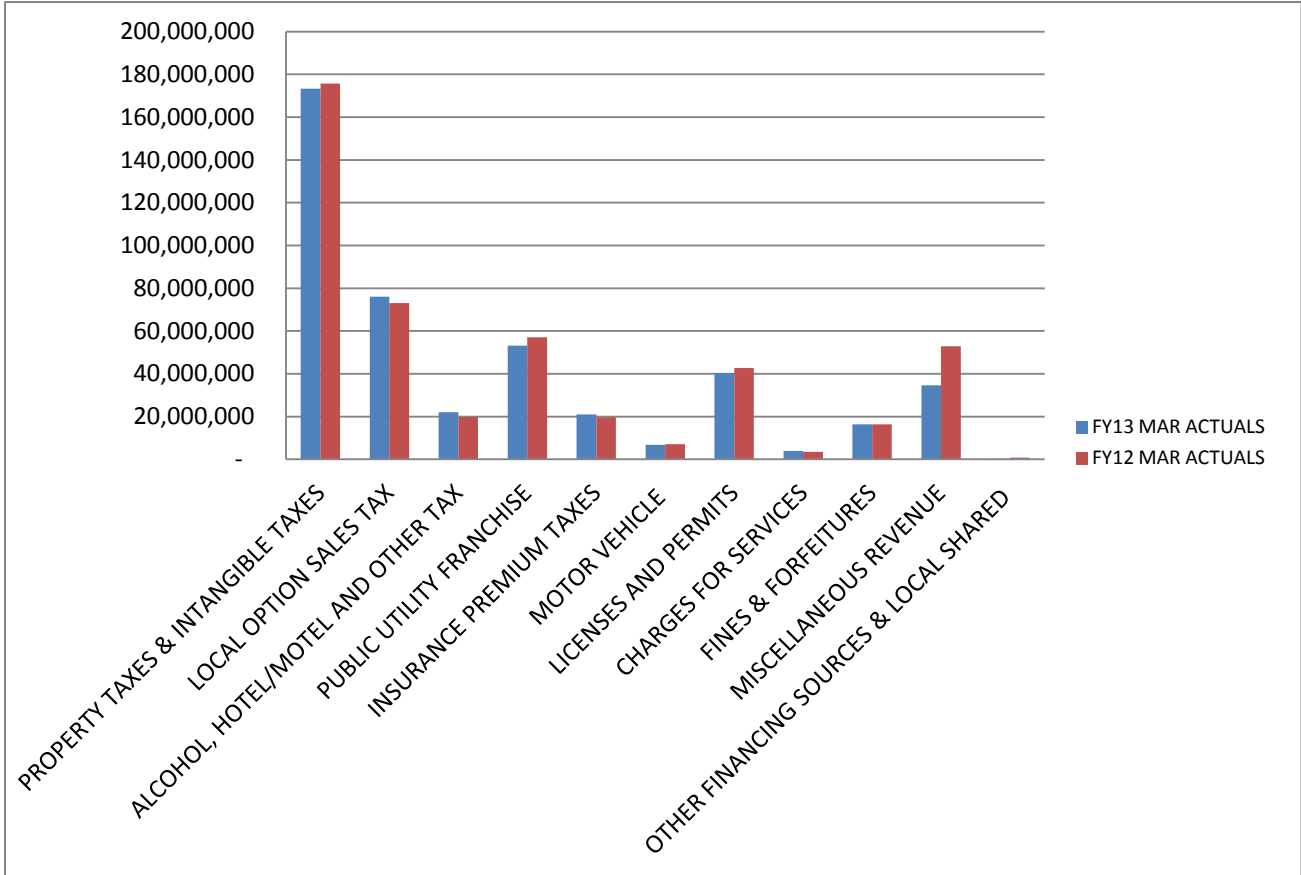
The fourth chart below depicts the collection predictability of Business tax revenue. The Business tax due date is April 1 of each year. As noted, Business tax payments are consistently paid by March and April. Business tax revenue represents the last major revenue stream to be received by the City at the end of the fiscal year.





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 84.95% of total anticipations compared to 85.91% as a percentage of total anticipations collected in FY12. A detailed list of revenues can be found in Appendix A.

Category	FY2013 Funding Budget	FY2013 Anticipations	Budget Mar-13	Actual-Mar-13	YTD Anticipation %	FY2012 Anticipations	Actual Mar-12	YTD Anticipation %
PROPERTY TAXES & INTANGIBLE TAXES	\$ 165,400,000	\$ 165,400,000	\$ 163,618,529	\$ 173,227,004	104.73%	\$ 179,852,010	\$ 175,643,340	97.66%
LOCAL OPTION SALES TAX	107,000,000	107,000,000	76,734,476	76,106,933	71.13%	100,580,000	73,099,957	72.68%
ALCOHOL, HOTEL/MOTEL AND OTHER TAX	35,750,812	35,750,813	21,564,559	21,962,774	61.43%	28,811,558	19,770,100	68.62%
PUBLIC UTILITY FRANCHISE	63,400,000	63,400,000	53,784,857	53,215,923	83.94%	63,400,000	57,104,599	90.07%
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	8,000,000	6,788,633	84.86%	7,850,000	7,020,397	89.43%
LICENSES AND PERMITS	55,300,002	55,300,002	36,676,912	40,285,030	72.85%	57,892,850	42,680,213	73.72%
CHARGES FOR SERVICES	4,986,324	4,986,324	4,986,324	3,845,047	77.11%	4,512,574	3,400,720	75.36%
FINES & FORFEITURES	22,300,002	22,300,002	16,330,112	16,280,028	73.00%	19,200,000	16,377,171	85.30%
MISCELLANEOUS REVENUE	60,243,744	44,610,630	35,845,062	34,553,359	77.46%	59,391,322	52,912,755	89.09%
OTHER FINANCING SOURCES & LOCAL SHARED	200,000	200,000	200,000	200,000	100.00%	200,000	731,672	365.84%
<b>Grand Total Revenues</b>	<b>\$ 542,280,884</b>	<b>\$ 526,647,771</b>	<b>\$ 437,440,831</b>	<b>\$ 447,389,326</b>	<b>84.95%</b>	<b>\$ 545,265,313</b>	<b>\$ 468,440,828</b>	<b>85.91%</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 18, detailed explanations of each general fund department budget variances are included.

---

### ENTERPRISE FUNDS

---

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

The enterprise funds are comprised of the following funds:

- Aviation Revenue Fund (pg. 45)
- Building Permit Fund (pg. 59)
- Civic Center Fund (pg. 65)
- Parks Facilities Fund – Cyclorama (pg. 71)
- Solid Waste Fund (pg. 77)
- Water and Wastewater Revenue Fund (pg. 85)

As of March 31, 2013, the **Aviation Revenue fund (page 45)** collected \$368.3MM, which is slightly above the year-to-date budget of \$362.6MM. The expenditures are 31% 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 59)** was established in November 2011 as an enterprise fund. The revenue projections are projected to be 107% over budget as of March 2013. The expense budget is \$7.5MM compared to projected expenses of \$7.7MM. The expenditures are 3% over budget.

The **Civic Center fund (page 65)** revenues are expected to be below anticipations for the year by \$571K. Additionally, expenditures are expected to be under budget by \$31K, which is primarily due to utility expenses less than anticipated.

The **Parks Facilities fund (Cyclorama) (page 71)** is expected to exceed budgeted revenues by 10% due to increased field trips. Expenditures are expected to be over budget by 1%.

Revenues are expected to be on target in the **Solid Waste fund (page 77)**. 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 \$193K.

---

The **Department of Watershed Management (page 85)** Revenue is projected to be 2% higher than anticipated and includes the MOST revenue. The expenses are expected to be under budget by \$79MM or 15% and is mainly due to vacancies, OPEB and fund reserves.

#### **OTHER FUNDS**

---

The **911 Communications Center (page 101)** 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 (\$5MM) 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 107)** 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 115)** 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 126** and will be updated each quarter as projections are completed. As of March 31, 2013, the projected FY13 fund balance is \$129.3MM, which is \$2.6MM increase from the FY12 ending fund balance of \$126.7MM.

# **GENERAL FUND**

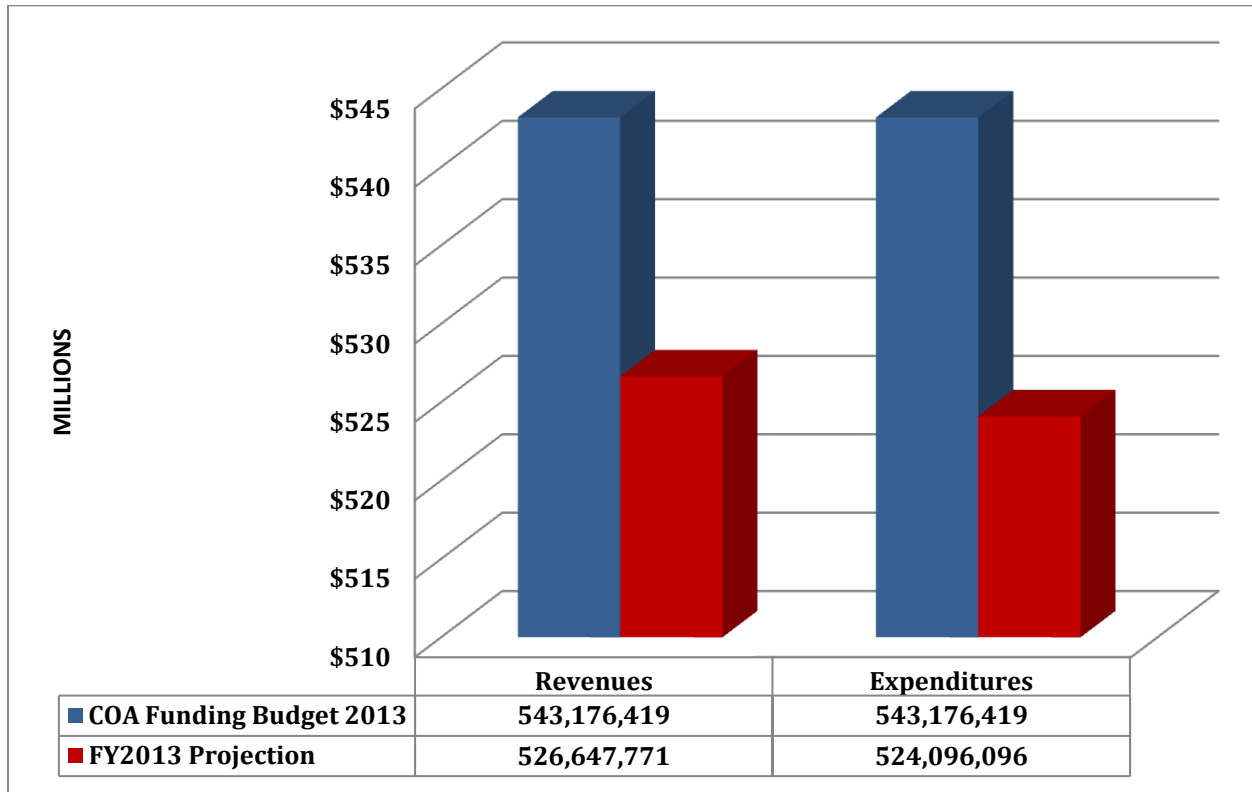
## GENERAL FUND SUMMARY

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION SUMMARY

Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul 2012 - Mar 2013)	Projected Expenses (Apr 2013 - Jun 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
City Council	\$7,674,377	\$4,559,113	\$2,300,089	\$6,859,202	-\$815,175	-11%
Executive Offices	\$27,824,042	\$16,654,789	\$7,985,483	\$24,640,272	-\$3,183,770	-11%
Atlanta Citizens Review Board (ACRB)	\$371,490	\$234,853	\$126,866	\$361,719	-\$9,771	-3%
Auditor's Office	\$1,399,541	\$855,600	\$213,900	\$1,069,500	-\$330,041	-24%
Board of Ethics	\$351,741	\$272,910	\$115,620	\$388,530	\$36,789	10%
Corrections	\$25,605,509	\$19,109,885	\$6,708,332	\$25,818,217	\$212,708	1%
Finance	\$12,242,767	\$8,488,926	\$2,622,309	\$11,111,236	-\$1,131,531	-9%
Fire & Rescue	\$76,310,408	\$54,078,941	\$20,375,633	\$74,454,575	-\$1,855,833	-2%
Human Resources	\$4,845,689	\$3,414,405	\$853,601	\$4,268,007	-\$577,682	-12%
Information Technology	\$28,089,783	\$21,209,630	\$6,832,652	\$28,042,283	-\$47,500	0%
Judicial - Municipal Court Operations	\$8,885,215	\$6,602,418	\$2,089,461	\$8,691,879	-\$193,336	-2%
Judicial - Public Defender	\$1,545,697	\$1,088,433	\$364,984	\$1,453,417	-\$92,280	-6%
Judicial - Solicitor	\$2,932,943	\$2,222,664	\$751,210	\$2,973,874	\$40,931	1%
Law	\$5,674,062	\$4,063,855	\$1,254,526	\$5,318,381	-\$355,681	-6%
Parks, Recreation and Cultural Affairs	\$31,192,536	\$22,978,156	\$8,142,676	\$31,120,832	-\$71,704	0%
Planning and Community Development	\$2,587,757	\$2,191,402	\$644,394	\$2,835,796	\$248,039	10%
Police Services	\$168,651,480	\$121,269,967	\$47,080,492	\$168,350,459	-\$301,021	0%
Procurement	\$872,234	\$643,250	\$222,203	\$865,453	-\$6,781	-1%
Public Works	\$24,963,924	\$19,046,689	\$6,488,574	\$25,535,263	\$571,339	2%
<b>Subtotal excluding Nondepartmental</b>	<b>\$432,021,195</b>	<b>\$308,985,890</b>	<b>\$115,173,007</b>	<b>\$424,158,897</b>	<b>-\$7,862,298</b>	<b>-2%</b>
Non-Departmental	\$96,179,104	\$73,757,893	\$26,179,307	\$99,937,200	\$3,758,096	4%
<b>Subtotal All Departments</b>	<b>\$528,200,299</b>	<b>\$382,743,783</b>	<b>\$141,352,314</b>	<b>\$524,096,096</b>	<b>-\$4,104,203</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>\$382,743,783</b>	<b>\$141,352,314</b>	<b>\$524,096,096</b>	<b>-\$19,080,323</b>	<b>-4%</b>

## GENERAL FUND

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual- MAR-2012	YTD Budget MAR-2013	YTD Actual- MAR-2013	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	468,440,828	437,440,831	447,389,325	543,176,419	526,647,771	(16,528,648)	-4%
Expenditures	371,348,322	407,232,317	370,908,655	543,176,419	524,096,096	(19,080,323)	-4%
Surplus (deficit)	97,092,506	30,208,514	76,480,670	(0)	2,551,675	2,551,675	N/A

Expenditure Detail:	YTD Actual- MAR-2012	YTD Budget MAR-2013	YTD Actual- MAR-2013	FY2013 Funding Budget	FY2013 Projection	Variance \$	Variance %
Restricted Reserves				14,976,120		(14,976,120)	-100%
Other Expenditures	371,348,322	407,232,317	370,908,655	528,200,299	524,096,096	(4,104,203)	-1%
<b>Total Expenditures</b>	<b>371,348,322</b>	<b>407,232,317</b>	<b>370,908,655</b>	<b>543,176,419</b>	<b>524,096,096</b>	<b>(19,080,323)</b>	<b>N/A</b>

**Major Revenue Variances:**

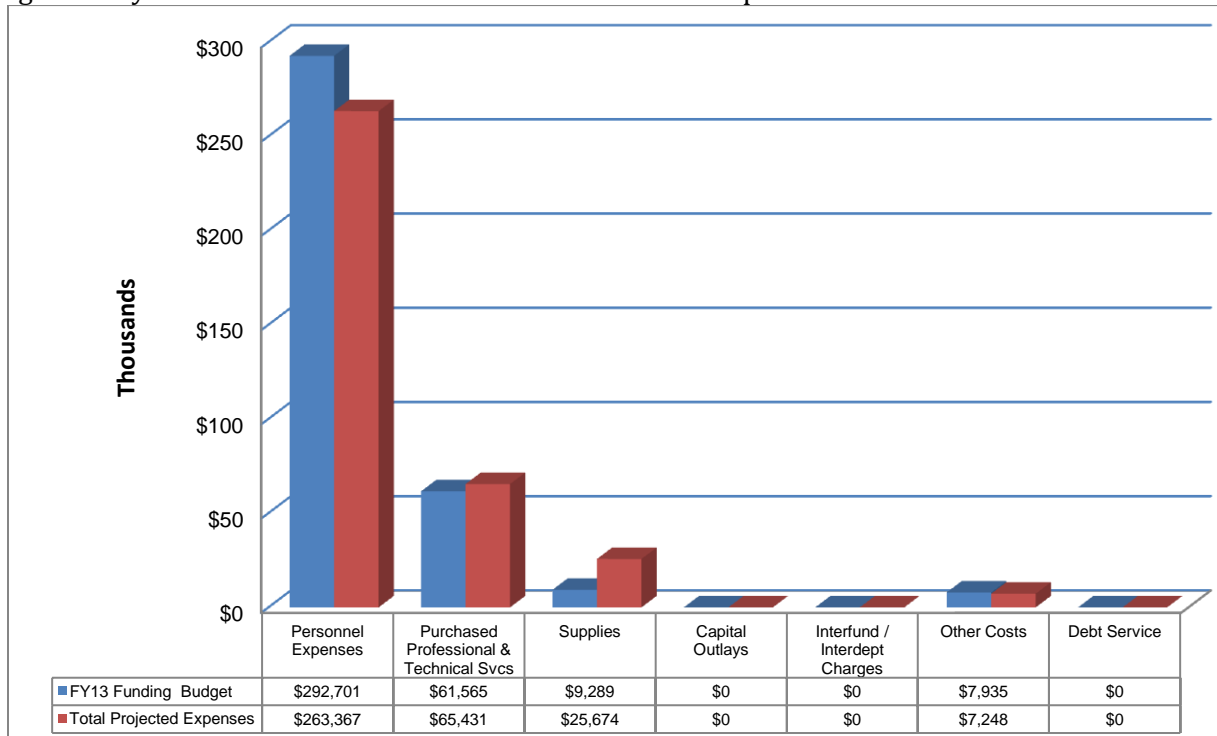
The year-to-date Revenue anticipations are \$437MM compared to year-to-date actual receipts of \$447MM. Property taxes represent the primary variance; and this is attributable to the timing of tax receipts.

**Major Expenditure Variances:**

The Public Works Department is projected to be over budget for FY2013 by 2% due to increase in utility costs/street lights. Majority of other departments are projected to be under budget at year end due to conservative spending and other cost containment measures.

**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.



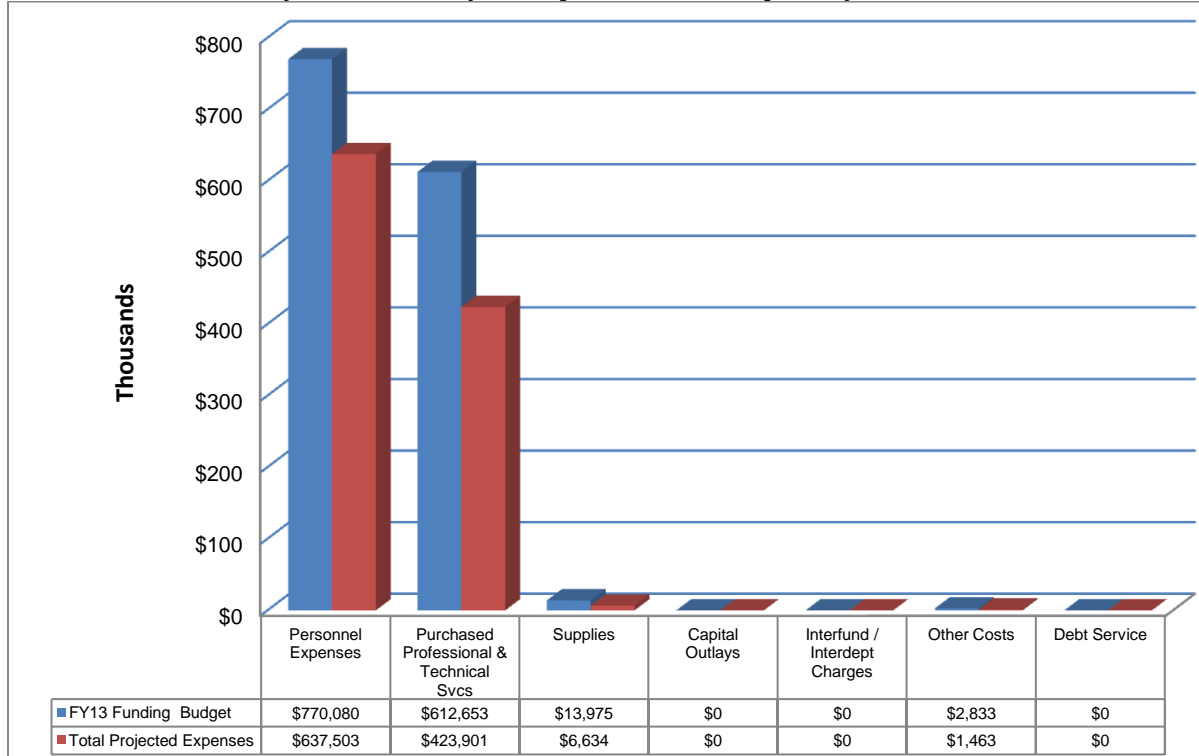
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$292,701	\$181,207	\$82,160	\$263,367	-\$29,334	-10%
Purchased Professional & Technical Svcs	\$61,565	\$32,237	\$33,194	\$65,431	\$3,866	6%
Supplies	\$9,289	\$14,161	\$11,513	\$25,674	\$16,385	176%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$7,935	\$7,248	\$0	\$7,248	-\$687	-9%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$371,490</b>	<b>\$234,853</b>	<b>\$126,866</b>	<b>\$361,719</b>	<b>-\$9,771</b>	<b>-3%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Atlanta Citizens Review Board had no vacant positions. Under budget due to vacancies during 1st Quarter.
Purchased Professional & Technical Services	The Department continues to focus on the mission of community outreach. This includes support staff training and community outreach and engagement. Funds will be reallocated from other costs to cover deficit.
Supplies	The department has purchased transcription hardware, camera and video camera. Funds will be reallocated from other costs to cover deficit.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Funds will be reallocated to cover supplies deficit.
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.



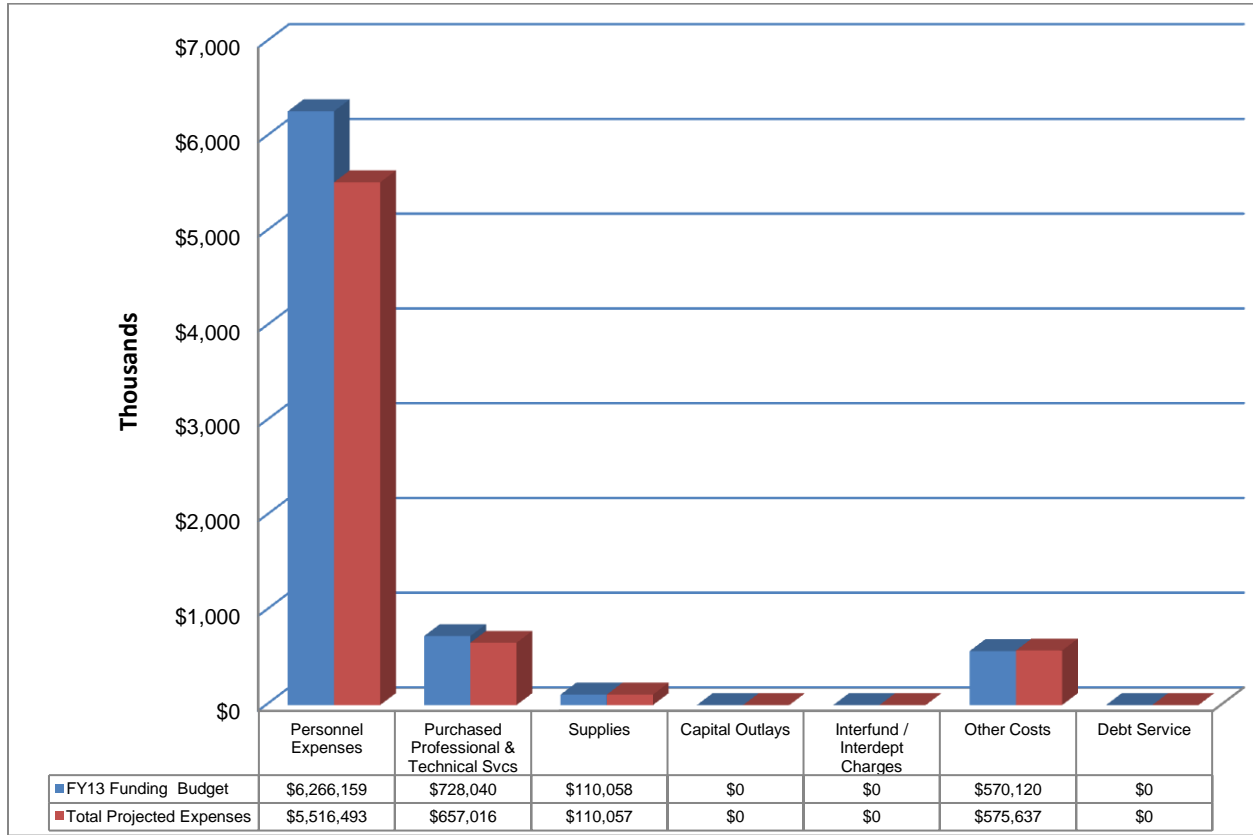
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$770,080	\$510,002	\$127,501	\$637,503	-\$132,577	-17%
Purchased Professional & Technical Svcs	\$612,653	\$339,121	\$84,780	\$423,901	-\$188,752	-31%
Supplies	\$13,975	\$5,307	\$1,327	\$6,634	-\$7,341	-53%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,833	\$1,170	\$293	\$1,463	-\$1,370	-48%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$1,399,541</b>	<b>\$855,600</b>	<b>\$213,900</b>	<b>\$1,069,500</b>	<b>-\$330,041</b>	<b>-24%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Auditor's Office had 1 vacant FTE Position. Salary savings will be used to pay interns or consultants for contracted audits.
Purchased Professional & Technical Services	Projected to spend within budget.
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 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$6,266,159	\$4,050,624	\$1,465,868	\$5,516,493	-\$749,666	-12%
Purchased Professional & Technical Svcs	\$728,040	\$230,545	\$426,471	\$657,016	-\$71,024	-10%
Supplies	\$110,058	\$14,666	\$95,391	\$110,057	-\$1	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$570,120	\$263,278	\$312,359	\$575,637	\$5,517	1%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$7,674,377</b>	<b>\$4,559,113</b>	<b>\$2,300,089</b>	<b>\$6,859,202</b>	<b>-\$815,175</b>	<b>-11%</b>

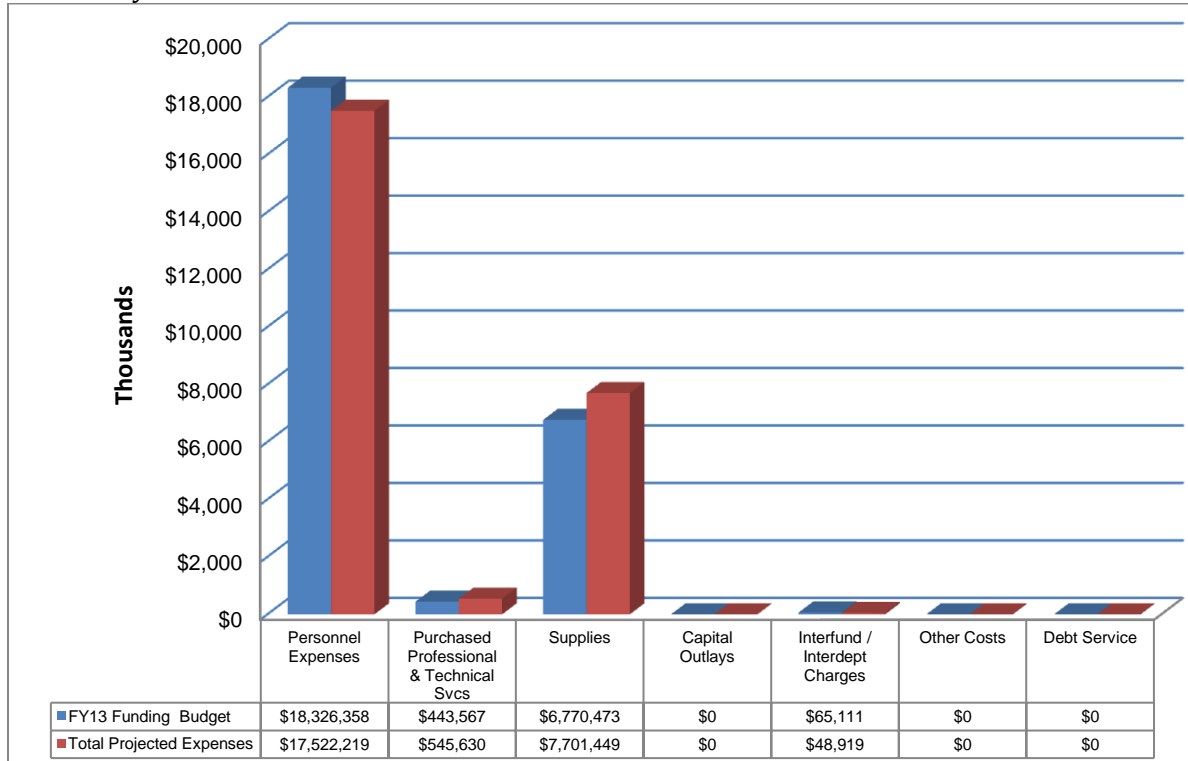
**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, City Council had 4 vacancies. Plans are to fill the positions during the 4th quarter.
Purchased Professional & Technical Services	Surplus will cover variance in Other Costs. Projected to spend within budget.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Variance is considered timing related.
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.



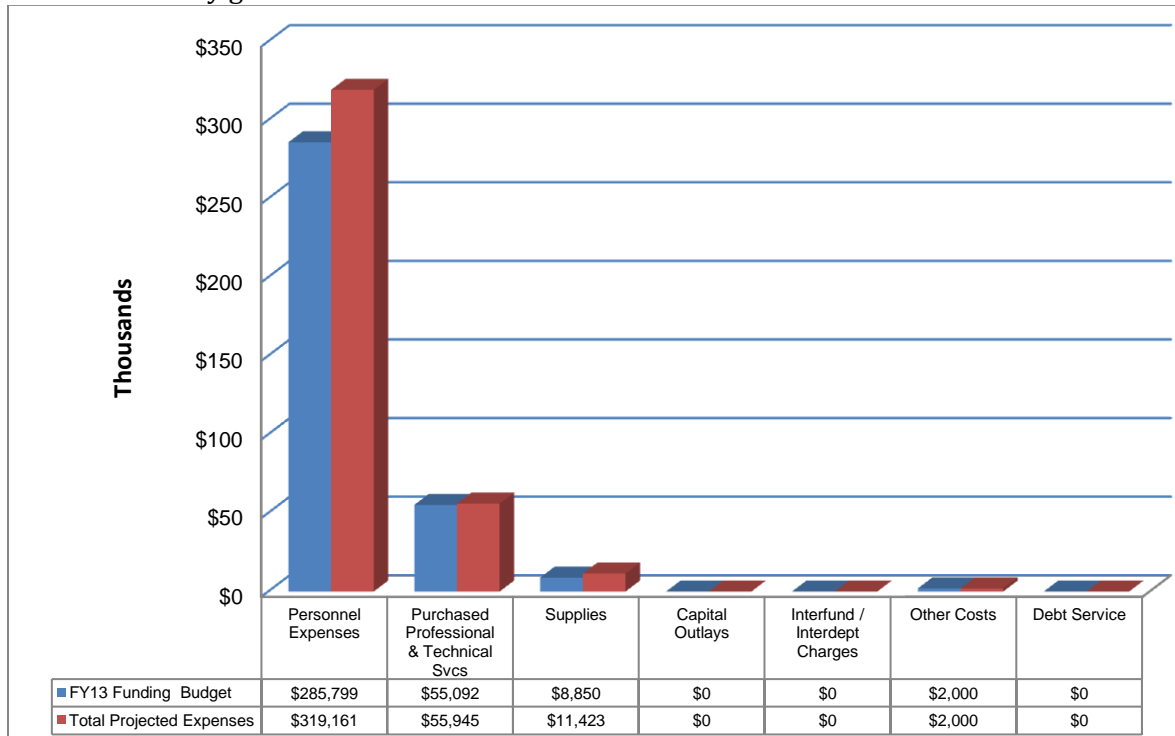
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$18,326,358	\$13,229,151	\$4,293,068	\$17,522,219	-\$804,139	-4%
Purchased Professional & Technical Svcs	\$443,567	\$403,115	\$142,515	\$545,630	\$102,063	23%
Supplies	\$6,770,473	\$5,443,067	\$2,258,382	\$7,701,449	\$930,976	14%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$65,111	\$34,552	\$14,367	\$48,919	-\$16,192	-25%
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>\$19,109,885</b>	<b>\$6,708,332</b>	<b>\$25,818,217</b>	<b>\$212,708</b>	<b>1%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Corrections had 17 vacant positions. 1 Civilian and 16 Sworn positions.
Purchased Professional & Technical Services	Deficit is due to emergency maintenance repairs, wireless upgrades, PREA Training, and GA Chief Association meetings.
Supplies	Deficit is due to additional accounts for Water/Sewer at the Grady locations, which are more than anticipated, Pharmaceutical supplies and supplies for firearms training.
Capital Outlays	N/A
Interfund/Interdept Charges	Projected to spend within budget.
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.



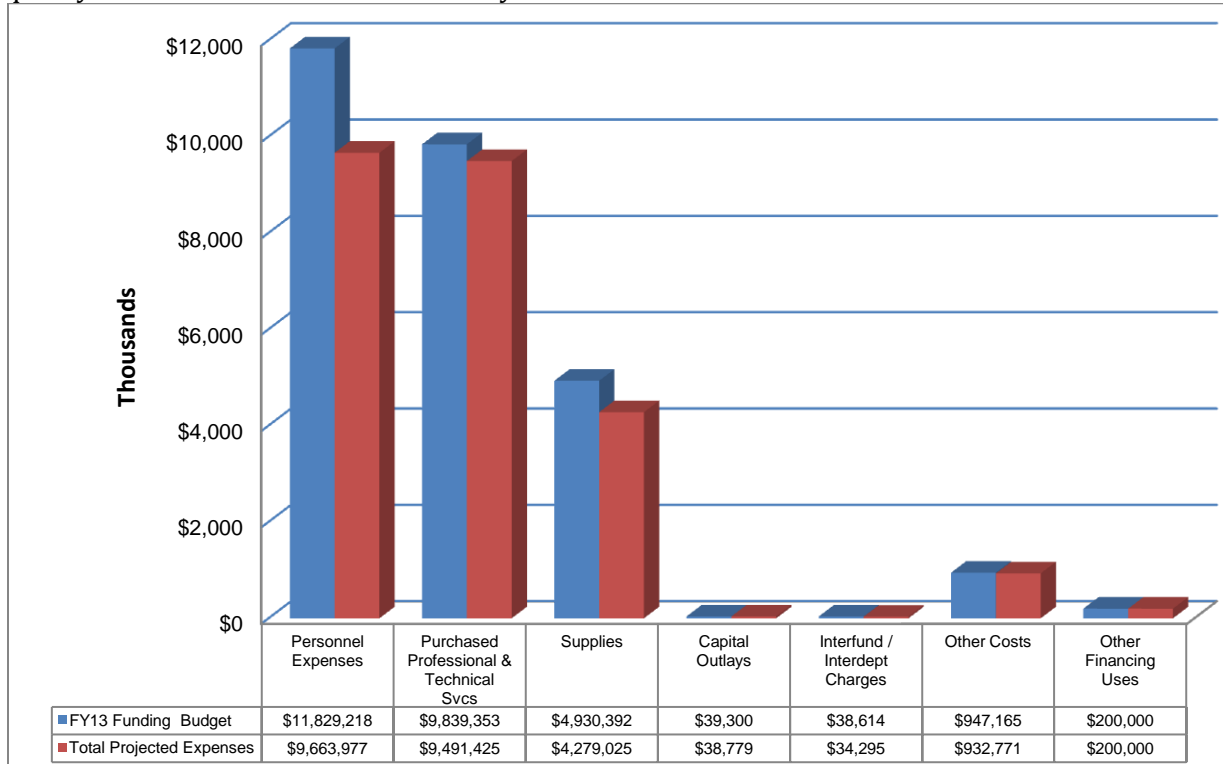
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$285,799	\$240,099	\$79,062	\$319,161	\$33,362	12%
Purchased Professional & Technical Svcs	\$55,092	\$27,529	\$28,416	\$55,945	\$853	2%
Supplies	\$8,850	\$5,282	\$6,141	\$11,423	\$2,573	29%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,000	\$0	\$2,000	\$2,000	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$351,741</b>	<b>\$272,910</b>	<b>\$115,620</b>	<b>\$388,530</b>	<b>\$36,789</b>	<b>10%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Board of Ethics had no vacant positions. Deficit is due to the Pay-in-Class study. Awaiting additional allotment funding.
Purchased Professional & Technical Services	Spending as needed. Any surplus will be transferred to accounts with deficit balances.
Supplies	Spending as needed. Any surplus will be transferred to accounts with deficit balances.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Spent as needed. Any surplus will be transferred to accounts with deficit balances.
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.



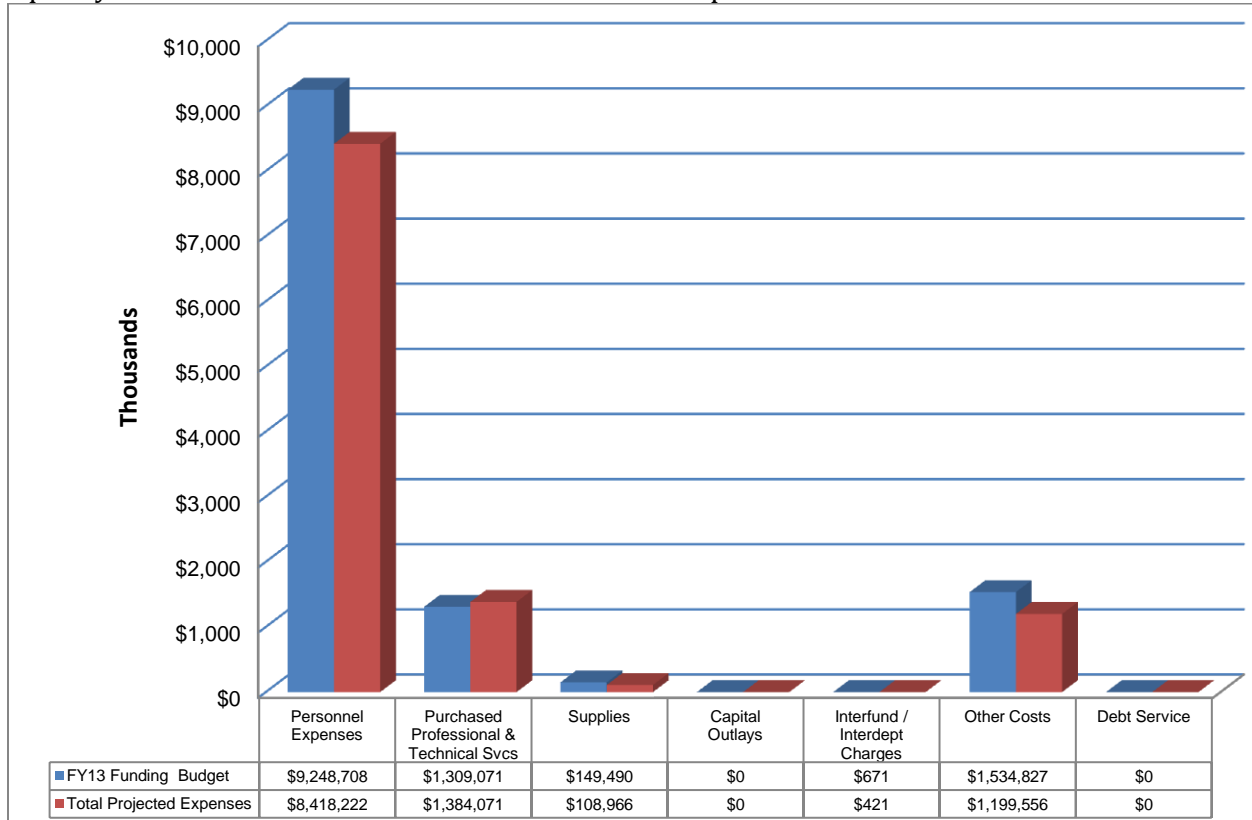
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$11,829,218	\$7,288,938	\$2,375,039	\$9,663,977	-\$2,165,241	-18%
Purchased Professional & Technical Svcs	\$9,839,353	\$6,487,993	\$3,003,432	\$9,491,425	-\$347,928	-4%
Supplies	\$4,930,392	\$2,817,858	\$1,461,167	\$4,279,025	-\$651,367	-13%
Capital Outlays	\$39,300	\$9,024	\$29,756	\$38,779	-\$521	-1%
Interfund / Interdept Charges	\$38,614	\$21,188	\$13,107	\$34,295	-\$4,319	-11%
Other Costs	\$947,165	\$29,789	\$902,982	\$932,771	-\$14,394	-2%
Other Financing Uses	\$200,000	\$0	\$200,000	\$200,000	\$0	0%
<b>Grand Total</b>	<b>\$27,824,042</b>	<b>\$16,654,789</b>	<b>\$7,985,483</b>	<b>\$24,640,272</b>	<b>-\$3,183,770</b>	<b>-11%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, Executive Offices had 24 vacancies.
Purchased Professional & Technical Service	FY13 non-budgeted items to be expensed: (1) \$200,000 for 311 Build Out; (2) \$90,000 for Homeless Services; and (3) Arts Program- \$750,000.
Supplies	Variance is principally due to an under-run in the budget for utility costs.
Capital Outlays	Projected to spend within budget.
Interfund/Interdept Charges	Projected to spend within budget.
Other Costs	Projected to spend within budget.
Other Financing Uses	Interfund Transfer to 3503 for 311 Build Out.

**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.



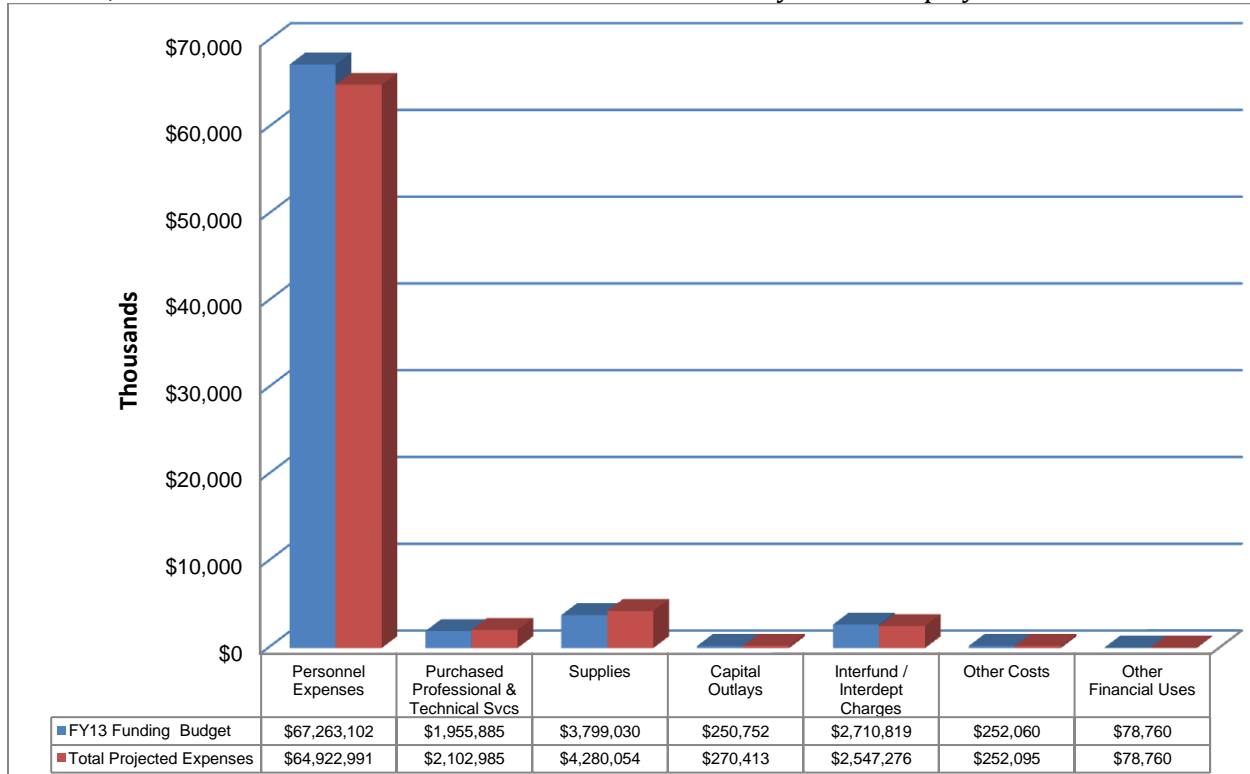
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$9,248,708	\$6,238,666	\$2,179,555	\$8,418,222	-\$830,486	-9%
Purchased Professional & Technical Svcs	\$1,309,071	\$1,261,677	\$122,394	\$1,384,071	\$75,000	6%
Supplies	\$149,490	\$88,565	\$20,401	\$108,966	-\$40,524	-27%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$671	\$351	\$70	\$421	-\$250	-37%
Other Costs	\$1,534,827	\$899,667	\$299,889	\$1,199,556	-\$335,271	-22%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$12,242,767</b>	<b>\$8,488,926</b>	<b>\$2,622,309</b>	<b>\$11,111,236</b>	<b>-\$1,131,531</b>	<b>-9%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Finance had 14 vacancies. The salary savings will offset purchased professional and technical services.
Purchased Professional & Technical Services	New Hyperion Software payments 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.



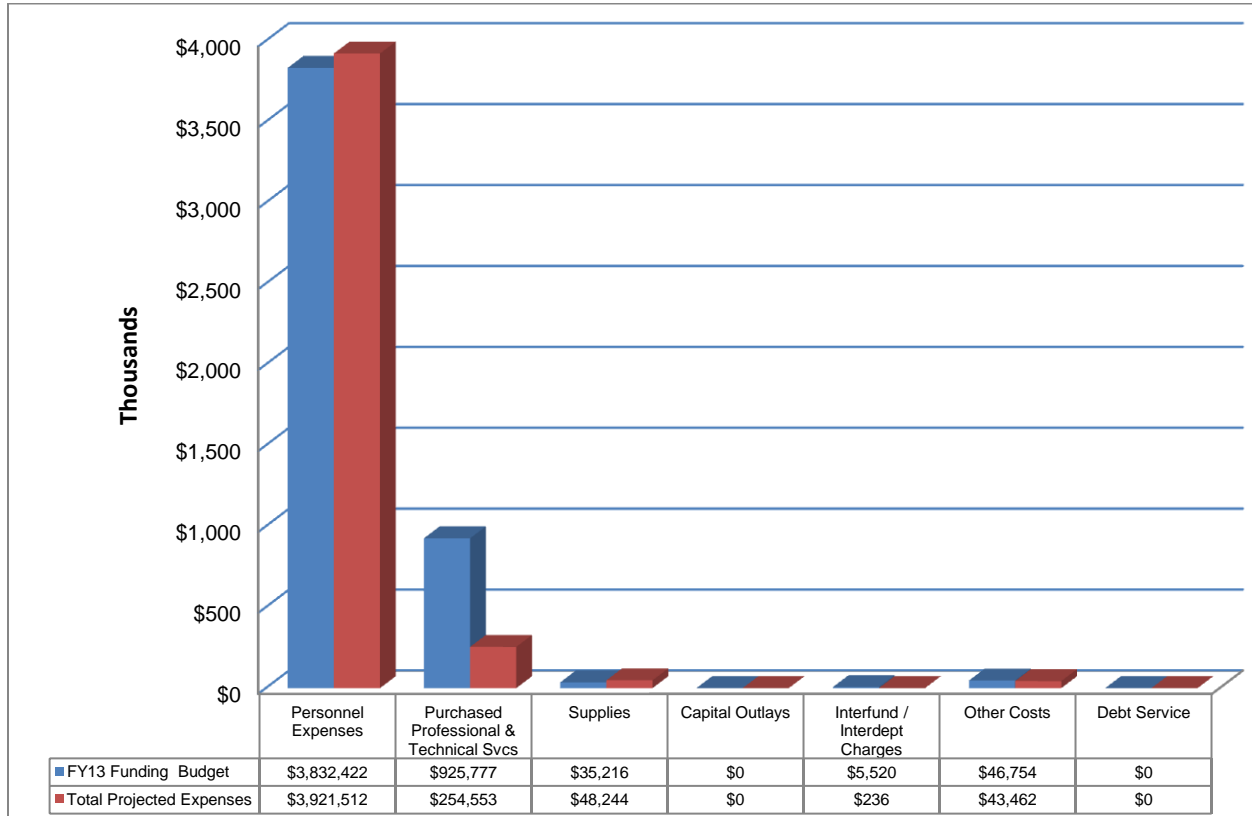
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$67,263,102	\$47,174,954	\$17,748,037	\$64,922,991	-\$2,340,111	-3%
Purchased Professional & Technical Svcs	\$1,955,885	\$1,050,138	\$1,052,847	\$2,102,985	\$147,100	8%
Supplies	\$3,799,030	\$3,522,026	\$758,029	\$4,280,054	\$481,024	13%
Capital Outlays	\$250,752	\$215,512	\$54,901	\$270,413	\$19,661	8%
Interfund / Interdept Charges	\$2,710,819	\$1,910,457	\$636,819	\$2,547,276	-\$163,543	-6%
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>\$76,310,408</b>	<b>\$54,078,941</b>	<b>\$20,375,633</b>	<b>\$74,454,575</b>	<b>-\$1,855,833</b>	<b>-2%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Fire & Rescue Services had 50 vacancies - 4 Civilian and 46 Sworn.
Purchased Professional & Technical Services	Projected deficit due to professional services higher than anticipated.
Supplies	Projected deficit due to uniform and building repair costs higher than anticipated.
Capital Outlays	Projected deficit due to building improvements higher than anticipated.
Interfund/Interdept Charges	Projected surplus due to motor/fuel costs lower than anticipated.
Other Costs	Projected deficit due to department contingency costs higher than anticipated.
Other Financial Uses	Projected to spend within budget.

**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.



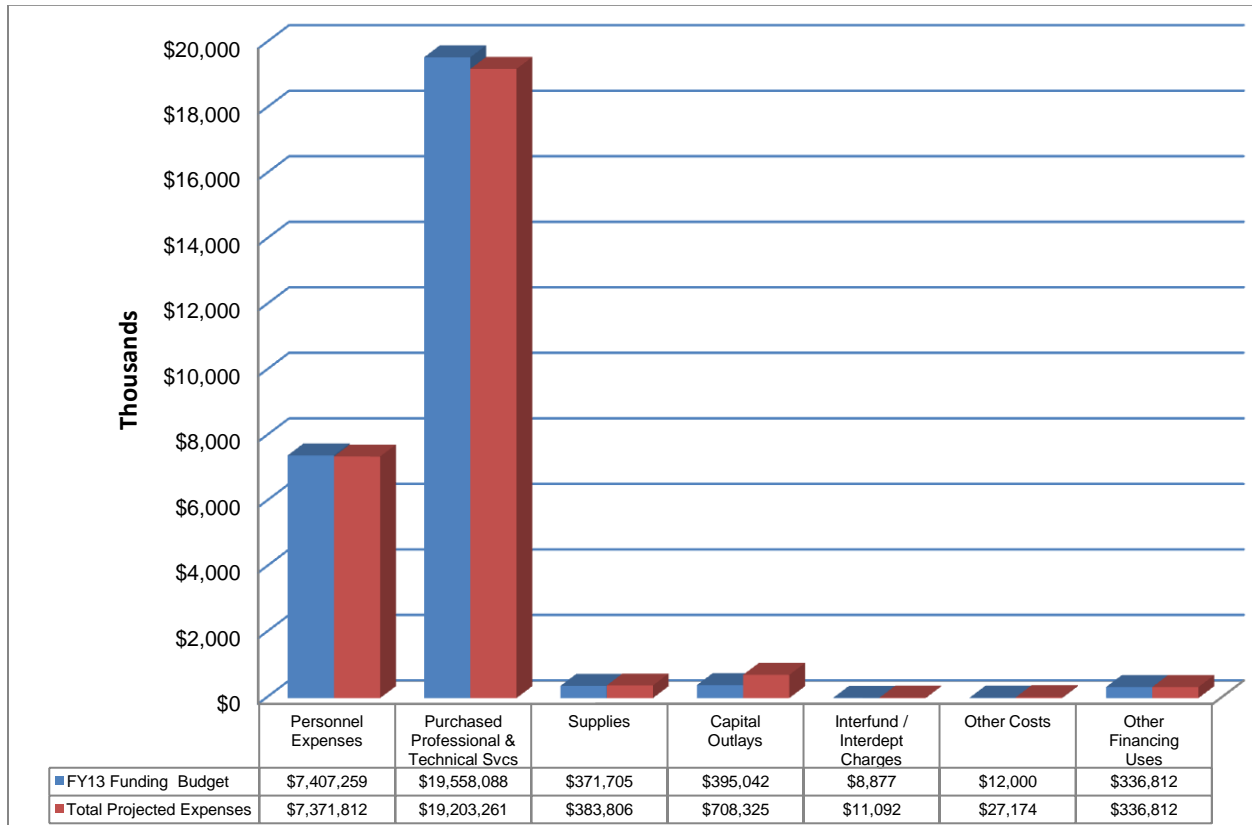
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$3,832,422	\$3,137,210	\$784,302	\$3,921,512	\$89,090	2%
Purchased Professional & Technical Svcs	\$925,777	\$203,642	\$50,911	\$254,553	-\$671,224	-73%
Supplies	\$35,216	\$38,595	\$9,649	\$48,244	\$13,028	37%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$5,520	\$189	\$47	\$236	-\$5,284	-96%
Other Costs	\$46,754	\$34,770	\$8,692	\$43,462	-\$3,292	-7%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$4,845,689</b>	<b>\$3,414,405</b>	<b>\$853,601</b>	<b>\$4,268,007</b>	<b>-\$577,682</b>	<b>-12%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Human Resources had 27 vacancies; over budget due to extra help expenses.
Purchased Professional & Technical Services	DHR is under budget due to timing of contracts for vendors for the pre-employment physicals and counseling agreement.
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.



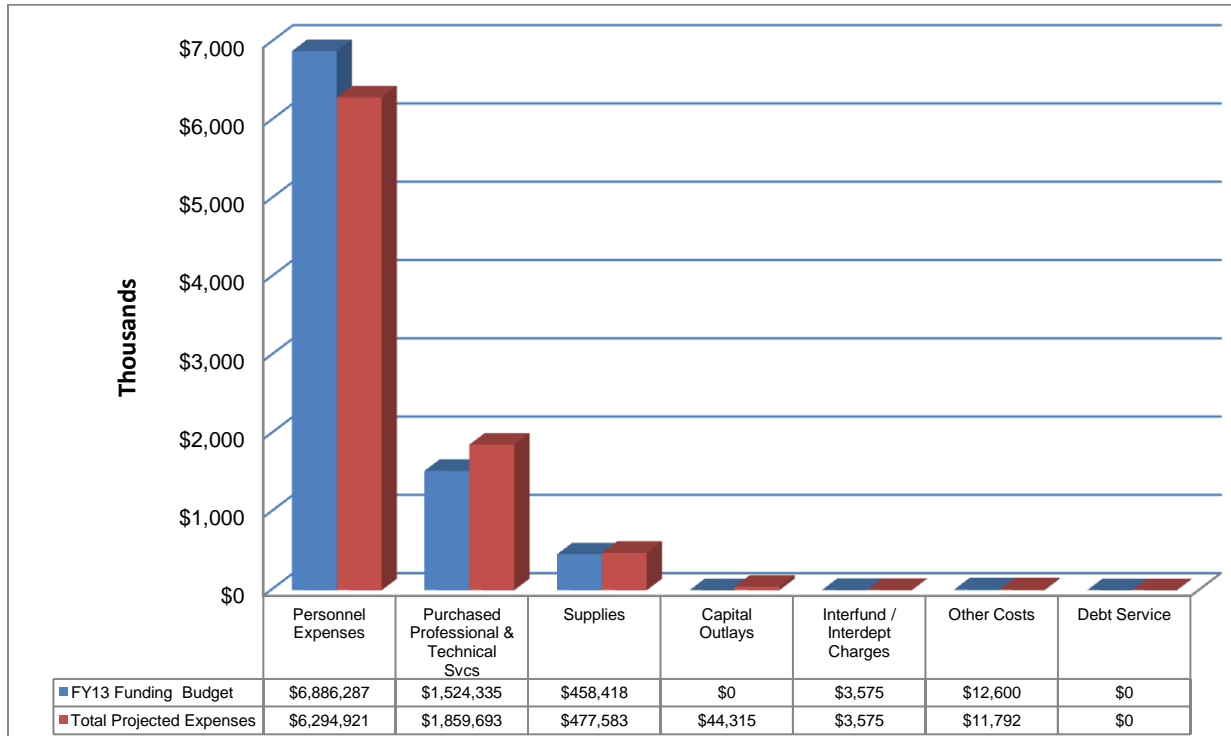
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$7,407,259	\$5,186,747	\$2,185,065	\$7,371,812	-\$35,447	0%
Purchased Professional & Technical Svcs	\$19,558,088	\$15,167,905	\$4,035,356	\$19,203,261	-\$354,827	-2%
Supplies	\$371,705	\$226,366	\$157,440	\$383,806	\$12,101	3%
Capital Outlays	\$395,042	\$258,910	\$449,415	\$708,325	\$313,283	79%
Interfund / Interdept Charges	\$8,877	\$8,692	\$2,400	\$11,092	\$2,215	25%
Other Costs	\$12,000	\$24,198	\$2,976	\$27,174	\$15,174	126%
Other Financing Uses	\$336,812	\$336,812	\$0	\$336,812	\$0	0%
<b>Grand Total</b>	<b>\$28,089,783</b>	<b>\$21,209,630</b>	<b>\$6,832,652</b>	<b>\$28,042,283</b>	<b>-\$47,500</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Information Technology had 7 vacant positions.
Purchased Professional & Technical Services	Projected surplus due to savings in telephone and equipment rental expenses.
Supplies	Projected deficit due to equipment and computer purchases higher than anticipated.
Capital Outlays	Projected deficit due to unanticipated costs related to 311 Call Center and Ediscovery projects.
Interfund/Interdept Charges	Projected deficit due to fuel costs higher than anticipated.
Other Costs	Projected deficit due to unanticipated property taxes on leased equipment.
Other Financing Uses	FY13 Allocation for 311 Call Center Project. Projected to spend within budget.

**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 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$6,886,287	\$4,721,605	\$1,573,316	\$6,294,921	-\$591,366	-9%
Purchased Professional & Technical Svcs	\$1,524,335	\$1,449,834	\$409,859	\$1,859,693	\$335,358	22%
Supplies	\$458,418	\$373,050	\$104,533	\$477,583	\$19,165	4%
Capital Outlays	\$0	\$44,315	\$0	\$44,315	\$44,315	0%
Interfund / Interdept Charges	\$3,575	\$2,422	\$1,153	\$3,575	\$0	0%
Other Costs	\$12,600	\$11,192	\$600	\$11,792	-\$808	-6%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$8,885,215</b>	<b>\$6,602,418</b>	<b>\$2,089,461</b>	<b>\$8,691,879</b>	<b>-\$193,336</b>	<b>-2%</b>

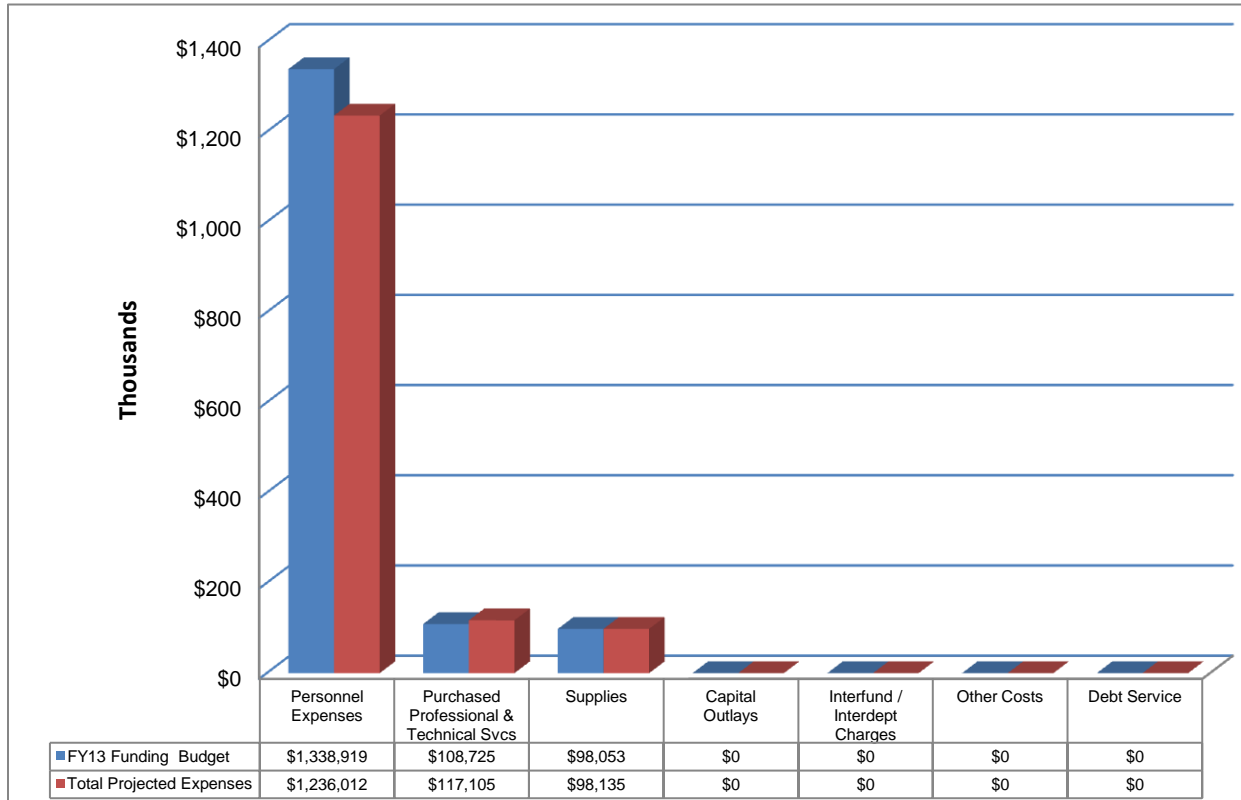
**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, Judicial Agencies had 13 vacancies.
Purchased Professional & Technical Services	Projected deficit due to reoccurring monthly expenses related to APD court security, Sr. Judges, Court Appointed Attorney, Blackberry bill & Ecitation Air Cards.
Supplies	Projected deficit due to supply costs higher than anticipated.
Capital Outlays	Projected deficit due to equipment costs higher than anticipated.
Interfund/Interdept Charges	Projected to spend within budget.
Other Costs	Projected surplus due to refund costs lower than anticipated.
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.



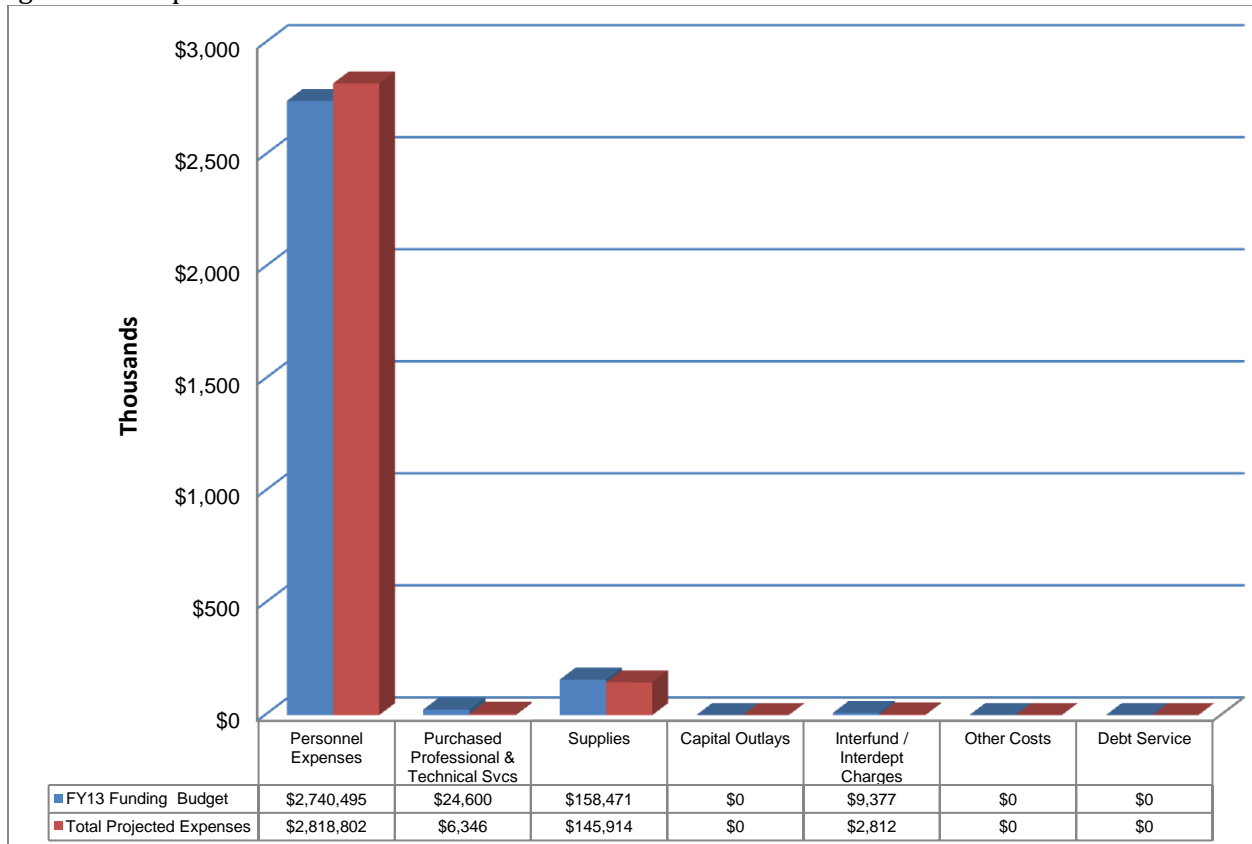
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$1,338,919	\$927,009	\$309,003	\$1,236,012	-\$102,907	-8%
Purchased Professional & Technical Svcs	\$108,725	\$86,542	\$30,562	\$117,105	\$8,380	8%
Supplies	\$98,053	\$74,882	\$23,253	\$98,135	\$82	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>\$1,545,697</b>	<b>\$1,088,433</b>	<b>\$362,818</b>	<b>\$1,451,251</b>	<b>-\$94,446</b>	<b>-6%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Public Defender's Office had one vacancy.
Purchased Professional & Technical Services	Projected deficit due to increase in the use of vendor attorneys to handle increased court docket.
Supplies	Projected deficit due to water/sewer costs higher 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.



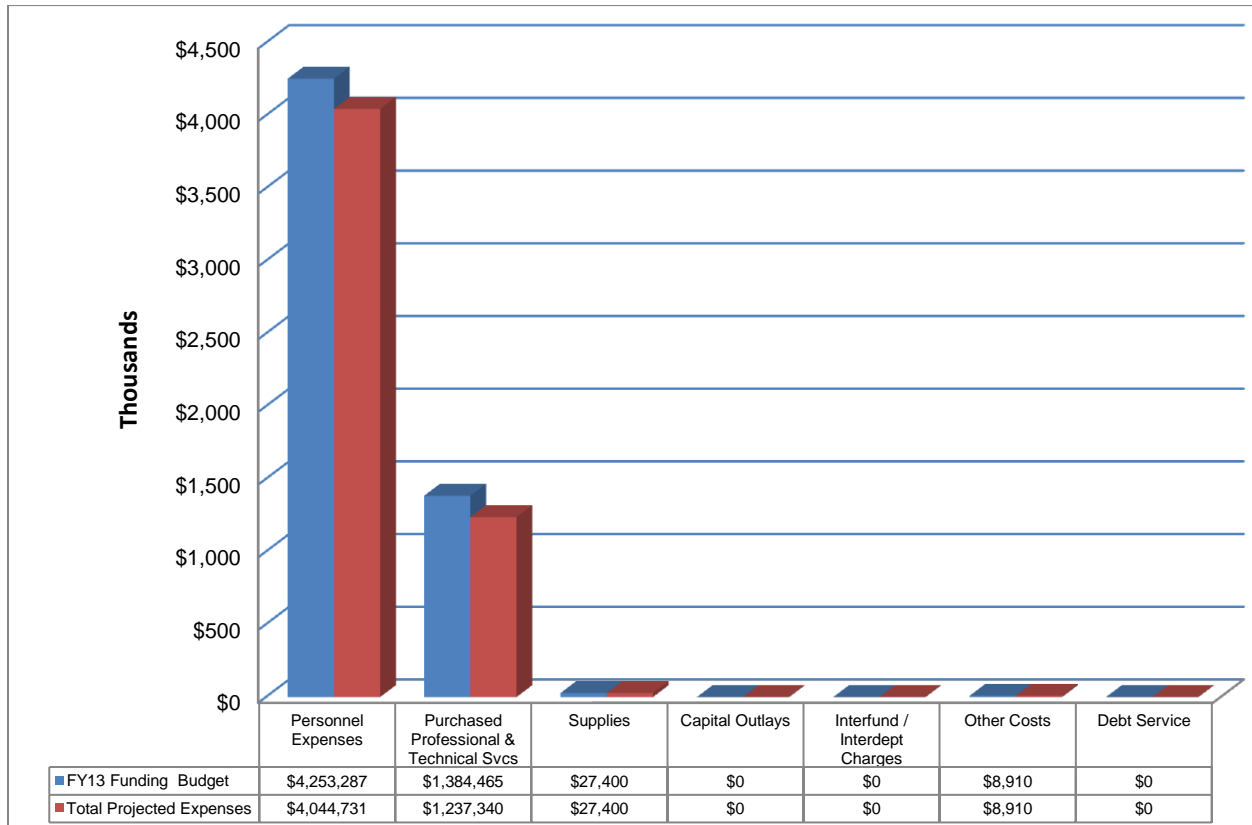
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$2,740,495	\$2,104,634	\$714,168	\$2,818,802	\$78,307	3%
Purchased Professional & Technical Svcs	\$24,600	\$1,421	\$4,925	\$6,346	-\$18,254	-74%
Supplies	\$158,471	\$113,797	\$32,117	\$145,914	-\$12,557	-8%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$9,377	\$2,812	\$0	\$2,812	-\$6,565	-70%
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>\$2,222,664</b>	<b>\$751,210</b>	<b>\$2,973,874</b>	<b>\$40,931</b>	<b>1%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, Solicitor's Office had no vacancies. The variance is due to unfunded extra help positions needed to support the PreTrial Intervention Program.
Purchased Professional & Technical Services	Projected surplus due to professional services lower than anticipated.
Supplies	Projected surplus due to supplies lower than anticipated.
Capital Outlays	N/A
Interfund/Interdept Charges	Projected surplus due to interfund charges lower than anticipated.
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.



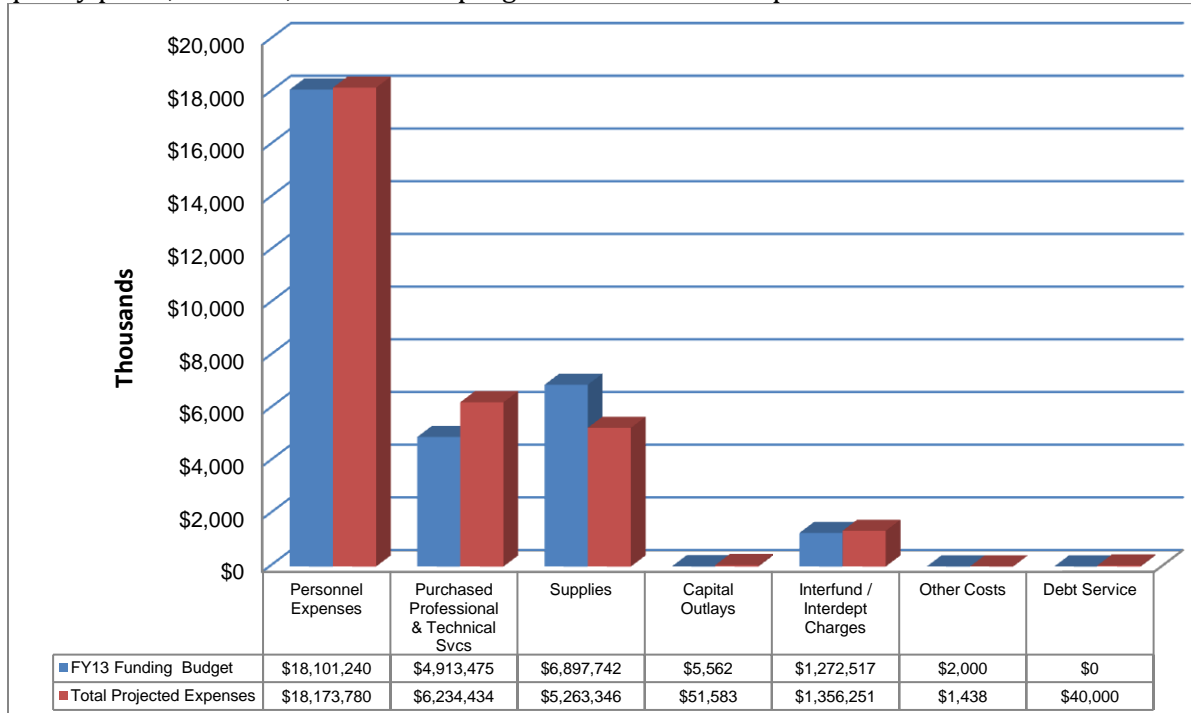
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$4,253,287	\$3,098,990	\$945,742	\$4,044,731	-\$208,556	-5%
Purchased Professional & Technical Svcs	\$1,384,465	\$937,144	\$300,196	\$1,237,340	-\$147,125	-11%
Supplies	\$27,400	\$22,778	\$4,622	\$27,400	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$8,910	\$4,944	\$3,966	\$8,910	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$5,674,062</b>	<b>\$4,063,855</b>	<b>\$1,254,526</b>	<b>\$5,318,381</b>	<b>-\$355,681</b>	<b>-6%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Law had 4 vacant positions.
Purchased Professional & Technical Services	Variance due to the amount remaining in the disparity fund at year-end. Remaining amount budgeted in FY 2014.
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.



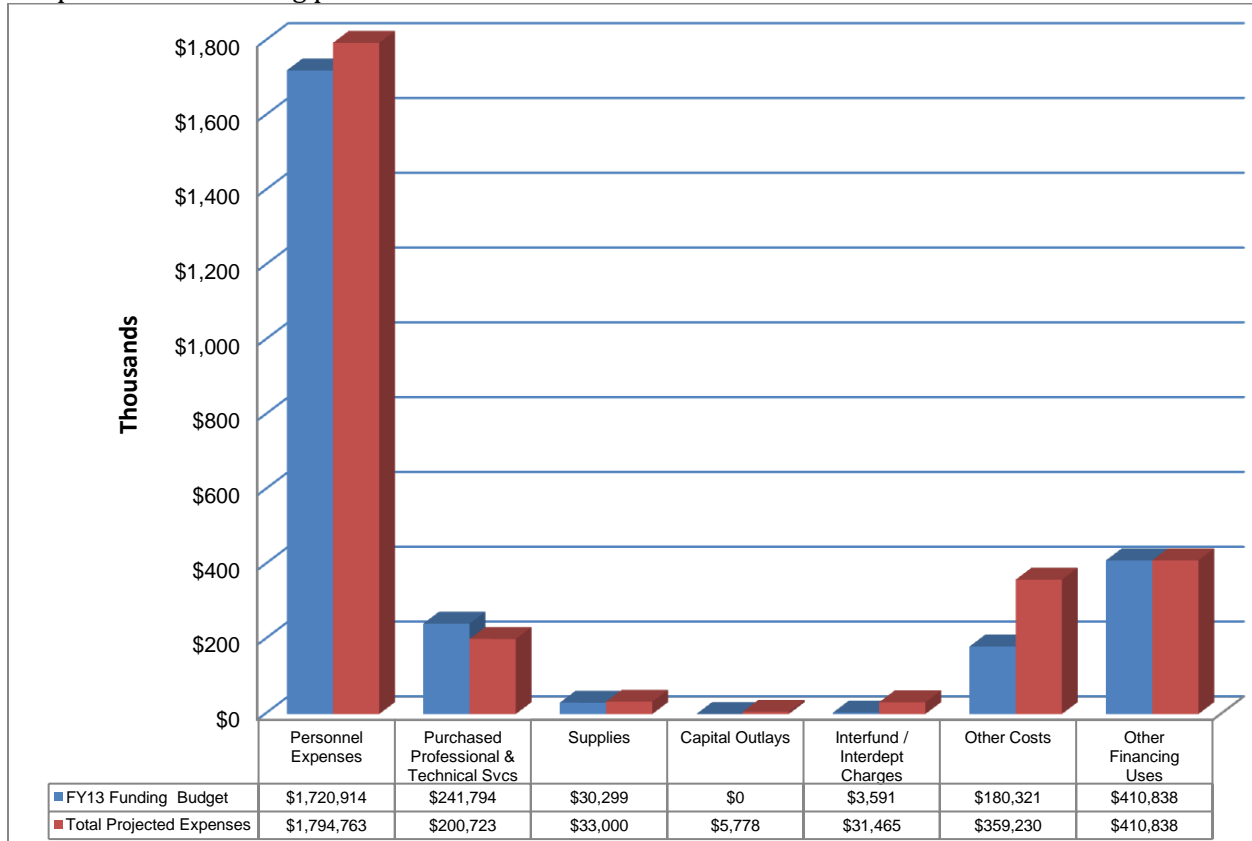
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$18,101,240	\$13,165,335	\$5,008,445	\$18,173,780	\$72,540	0%
Purchased Professional & Technical Svcs	\$4,913,475	\$5,099,152	\$1,135,282	\$6,234,434	\$1,320,960	27%
Supplies	\$6,897,742	\$3,603,459	\$1,659,887	\$5,263,346	-\$1,634,396	-24%
Capital Outlays	\$5,562	\$51,583	\$0	\$51,583	\$46,021	827%
Interfund / Interdept Charges	\$1,272,517	\$1,017,189	\$339,062	\$1,356,251	\$83,734	7%
Other Costs	\$2,000	\$1,438	\$0	\$1,438	-\$562	-28%
Debt Service	\$0	\$40,000	\$0	\$40,000	\$40,000	0%
<b>Grand Total</b>	<b>\$31,192,536</b>	<b>\$22,978,156</b>	<b>\$8,142,676</b>	<b>\$31,120,832</b>	<b>-\$71,704</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, DPRCA had 21 vacant positions. All seasonal employees are being hired this quarter.
Purchased Professional & Technical Services	\$700,000 reduced in anticipation of bond funding / re-open 16 rec. Ctr. / NRPA & GRPA & accreditation / Cultural Affairs Service grants.
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 fleet operational cost for fuel and repairs to aged equipment.
Other Costs	Funds utilized for miscellaneous department expenses.
Debt Service	First Tee Golf Course payment/charge.

**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.



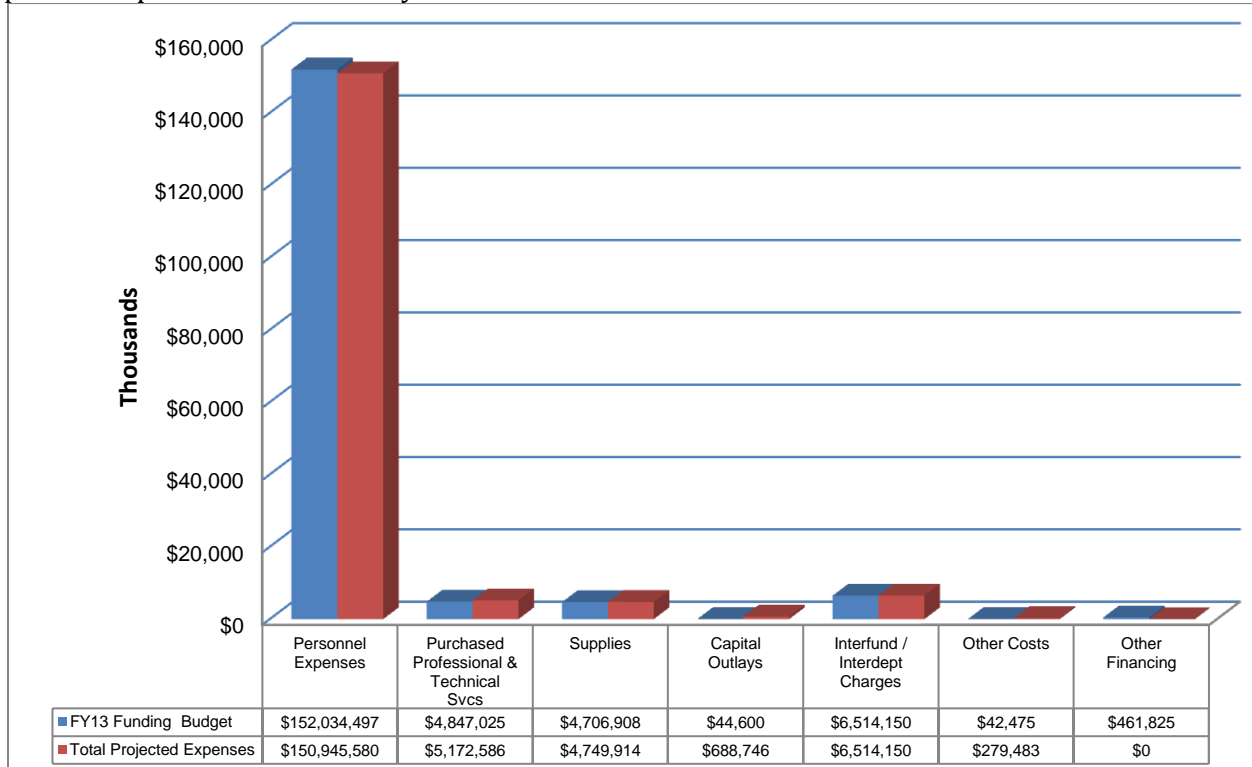
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$1,720,914	\$1,242,528	\$552,235	\$1,794,763	\$73,849	4%
Purchased Professional & Technical Svcs	\$241,794	\$141,909	\$58,814	\$200,723	-\$41,071	-17%
Supplies	\$30,299	\$27,096	\$5,903	\$33,000	\$2,701	9%
Capital Outlays	\$0	\$4,000	\$1,778	\$5,778	\$5,778	0%
Interfund / Interdept Charges	\$3,591	\$21,783	\$9,681	\$31,465	\$27,874	776%
Other Costs	\$180,321	\$343,247	\$15,982	\$359,230	\$178,909	99%
Other Financing Uses	\$410,838	\$410,838	\$0	\$410,838	\$0	0%
<b>Grand Total</b>	<b>\$2,587,757</b>	<b>\$2,191,402</b>	<b>\$644,394</b>	<b>\$2,835,796</b>	<b>\$248,039</b>	<b>10%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Planning and Community Development had two vacancies.
Purchased Professional & Technical Services	Projected surplus due to professional services lower than anticipated.
Supplies	Projected deficit due to supplies higher than anticipated.
Capital Outlays	Projected deficit due to misclassification of professional services.
Interfund/Interdept Charges	Projected deficit due to fuel and repair costs higher than anticipated.
Other Costs	Projected deficit due to HUD repayment per 12-O-0960.
Other Financing Uses	This line item includes a transfer from DPRA 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.



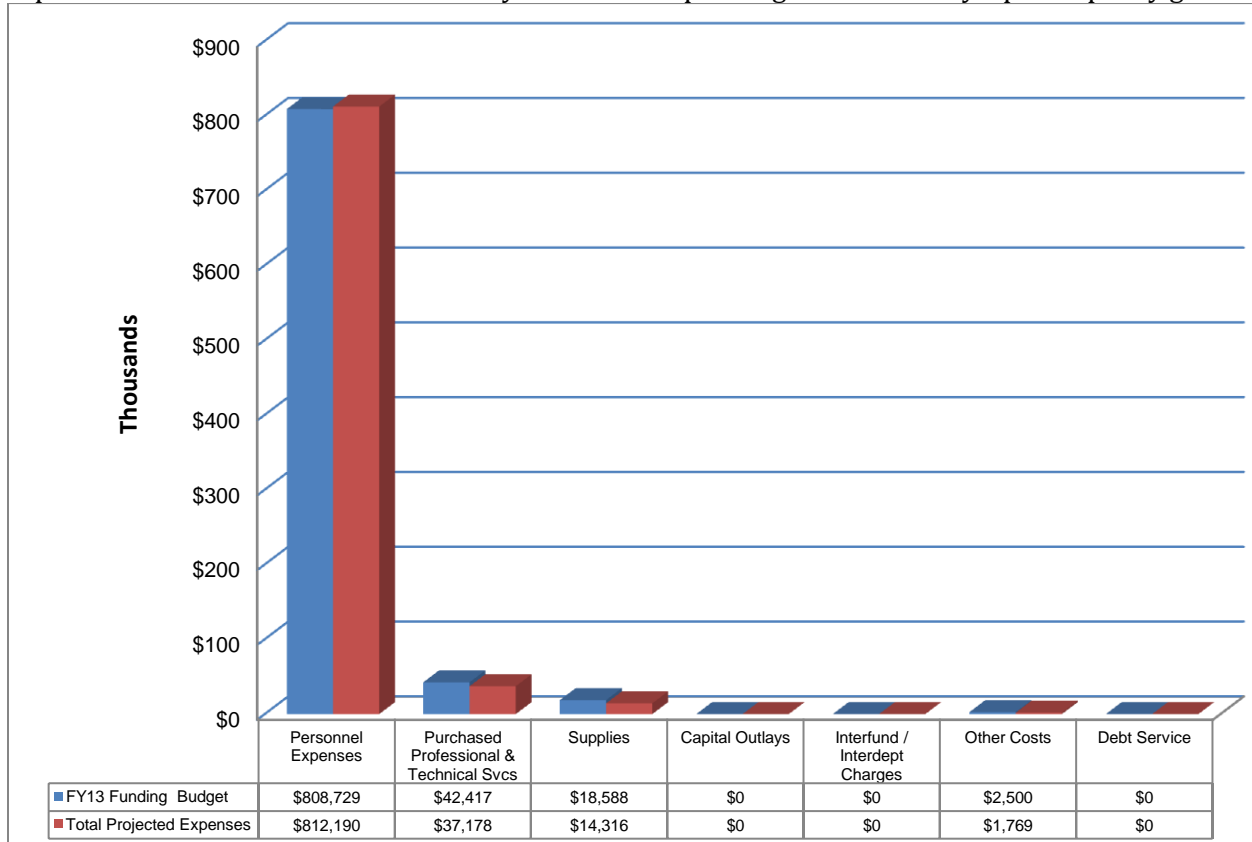
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$152,034,497	\$107,257,682	\$43,687,898	\$150,945,580	-\$1,088,917	-1%
Purchased Professional & Technical Svcs	\$4,847,025	\$4,326,658	\$845,928	\$5,172,586	\$325,561	7%
Supplies	\$4,706,908	\$3,515,717	\$1,234,197	\$4,749,914	\$43,006	1%
Capital Outlays	\$44,600	\$682,746	\$6,000	\$688,746	\$644,146	1444%
Interfund / Interdept Charges	\$6,514,150	\$5,469,581	\$1,044,569	\$6,514,150	\$0	0%
Other Costs	\$42,475	\$17,583	\$261,900	\$279,483	\$237,008	558%
Other Financing	\$461,825	\$0	\$0	\$0	-\$461,825	-100%
<b>Grand Total</b>	<b>\$168,651,480</b>	<b>\$121,269,967</b>	<b>\$47,080,492</b>	<b>\$168,350,459</b>	<b>-\$301,021</b>	<b>0%</b>

**HIGHLIGHTS**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Police had 118 vacant positions, which 59 Sworn and 59 Civilian.
Purchased Professional & Technical Services	Deficit is due to Code Enforcement expenses, Video Integration Center technical services, AFIS, copier and Helicopter maintenance.
Supplies	Deficit is due to equipment (Body Armor for Officers) and computers for Training Lab at Academy.
Capital Outlays	Deficit is due to Video Integration installation.
Interfund/Interdept Charges	Spend as budgeted.
Other Costs	Deficit is due to additional grant matching for COPS and HEAT.
Other Financing	Budget to transfer to 2501 fund per Ordinance 12-O-1505 for matching funds for COPS/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.



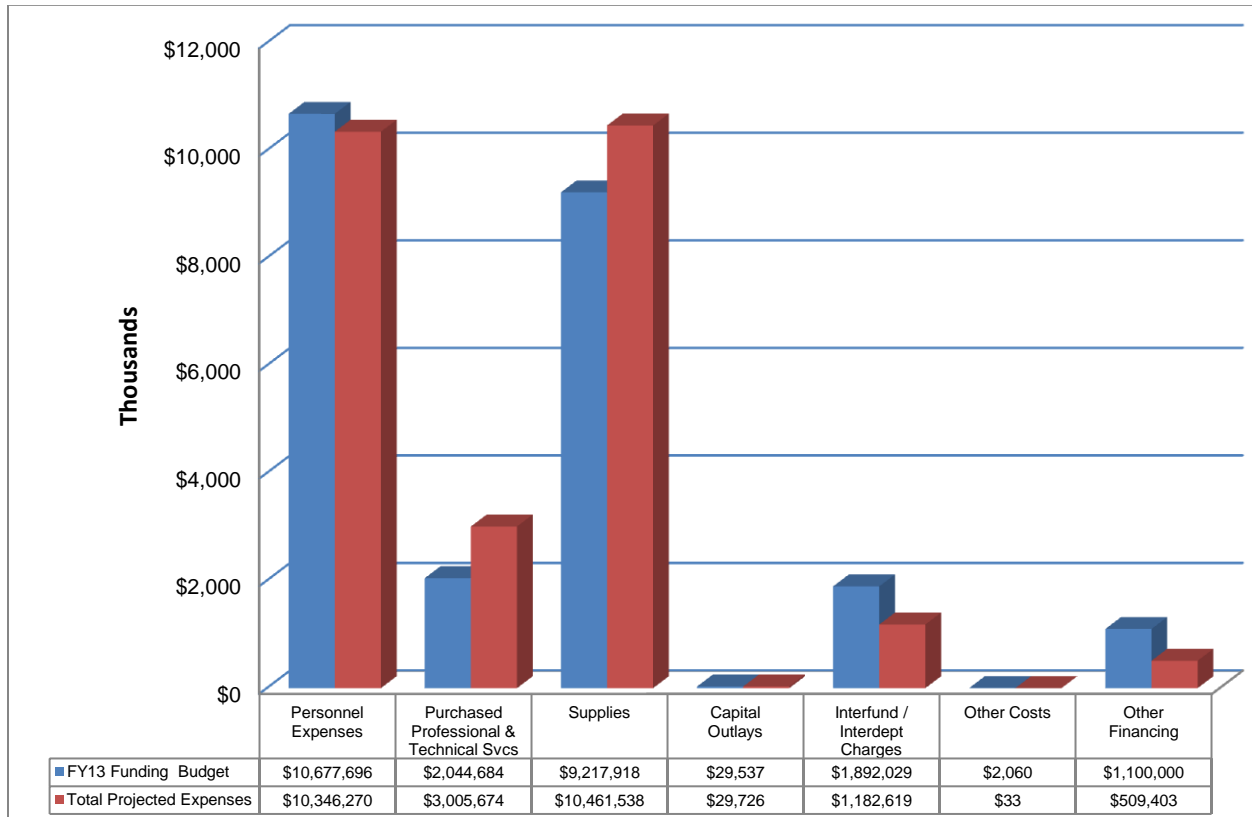
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$808,729	\$609,305	\$202,885	\$812,190	\$3,461	0%
Purchased Professional & Technical Svcs	\$42,417	\$20,994	\$16,184	\$37,178	-\$5,239	-12%
Supplies	\$18,588	\$11,932	\$2,384	\$14,316	-\$4,272	-23%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,500	\$1,019	\$750	\$1,769	-\$731	-29%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$872,234</b>	<b>\$643,250</b>	<b>\$222,203</b>	<b>\$865,453</b>	<b>-\$6,781</b>	<b>-1%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of Mar 31, 2013, the Department of Procurement had no vacant positions.
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	Funds will be spent as needed.
Debt Service	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 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$10,677,696	\$7,928,017	\$2,418,253	\$10,346,270	-\$331,426	-3%
Purchased Professional & Technical Svcs	\$2,044,684	\$1,766,715	\$1,238,959	\$3,005,674	\$960,990	47%
Supplies	\$9,217,918	\$7,873,414	\$2,588,124	\$10,461,538	\$1,243,620	13%
Capital Outlays	\$29,537	\$209,531	-\$179,805	\$29,726	\$189	1%
Interfund / Interdept Charges	\$1,892,029	\$886,964	\$295,655	\$1,182,619	-\$709,410	-37%
Other Costs	\$2,060	\$33	\$0	\$33	-\$2,027	-98%
Other Financing	\$1,100,000	\$382,015	\$127,388	\$509,403	-\$590,597	-54%
<b>Grand Total</b>	<b>\$24,963,924</b>	<b>\$19,046,689</b>	<b>\$6,488,574</b>	<b>\$25,535,263</b>	<b>\$571,339</b>	<b>2%</b>

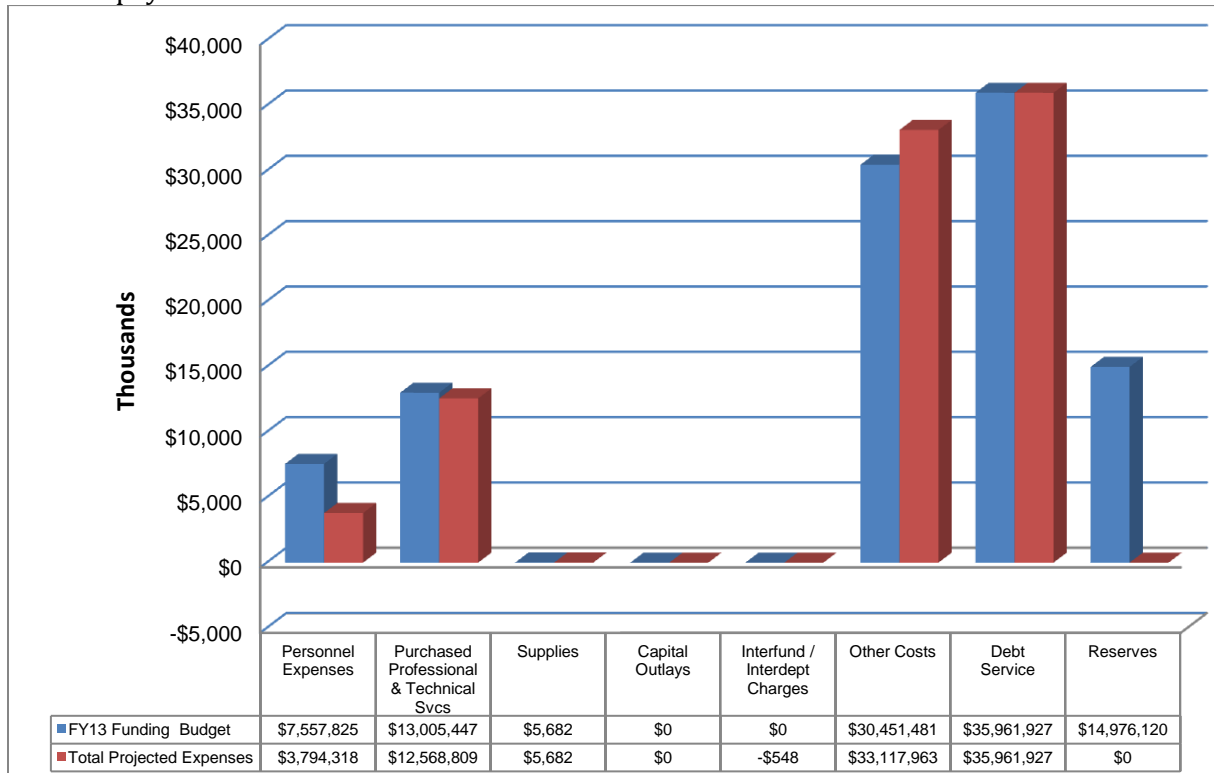
**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Public Works had 38 vacancies. Deficit in Overtime is due to support Milling Operation season.
Purchased Professional & Technical Services	Deficit is due to Microsurfacing, highway light repairs, Emergency Bridge work on Westlake Ave/MLK/Piedmont, and increase to Security more than anticipated.
Supplies	Deficit is due to increase in utility cost (Street Lights).
Capital Outlays	Deficit is due to incorrect charges for ROW, which is to be charged to Capital Projects.
Interfund/Interdept Charges	Projected to be under due to less fuel usage and repairs.
Other costs	Variance is due to conservative spending.
Other Financing Uses	Projected to be under due to less anticipated Stormwater charges.



**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 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$7,557,825	\$1,386,383	\$2,407,935	\$3,794,318	-\$3,763,507	-50%
Purchased Professional & Technical Svcs	\$13,005,447	\$12,558,830	\$9,979	\$12,568,809	-\$436,638	-3%
Supplies	\$5,682	\$5,538	\$144	\$5,682	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	-\$548	\$0	-\$548	-\$548	0%
Other Costs	\$30,451,481	\$23,596,557	\$9,521,406	\$33,117,963	\$2,666,482	9%
Debt Service	\$35,961,927	\$24,295,890	\$11,666,037	\$35,961,927	\$0	0%
Reserves	\$14,976,120	\$0	\$0	\$0	-\$14,976,120	-100%
Other Financing Uses	\$9,196,742	\$11,915,243	\$2,573,806	\$14,489,049	\$5,292,307	58%
<b>Grand Total</b>	<b>\$111,155,224</b>	<b>\$73,757,893</b>	<b>\$26,179,307</b>	<b>\$99,937,200</b>	<b>-\$11,218,024</b>	<b>-10%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Variance due mainly to \$2.5MM of Workers' Compensation and \$1.2MM of Unemployment less than anticipated.
Purchased Professional & Technical Services	Variance due mainly to savings related to ADA (American Disabilities Act) of \$500K.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other costs	Deficit due mainly to \$5MM increase related to health cost for retirees offset by \$3MM City Council carryforward.
Debt Service	This line item includes debt payments that are paid in December 2012 and June 2013.
Reserves	Variance 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 E911 that will be made at year-end.



# **ENTERPRISE FUNDS**



## AVIATION FUND SUMMARY

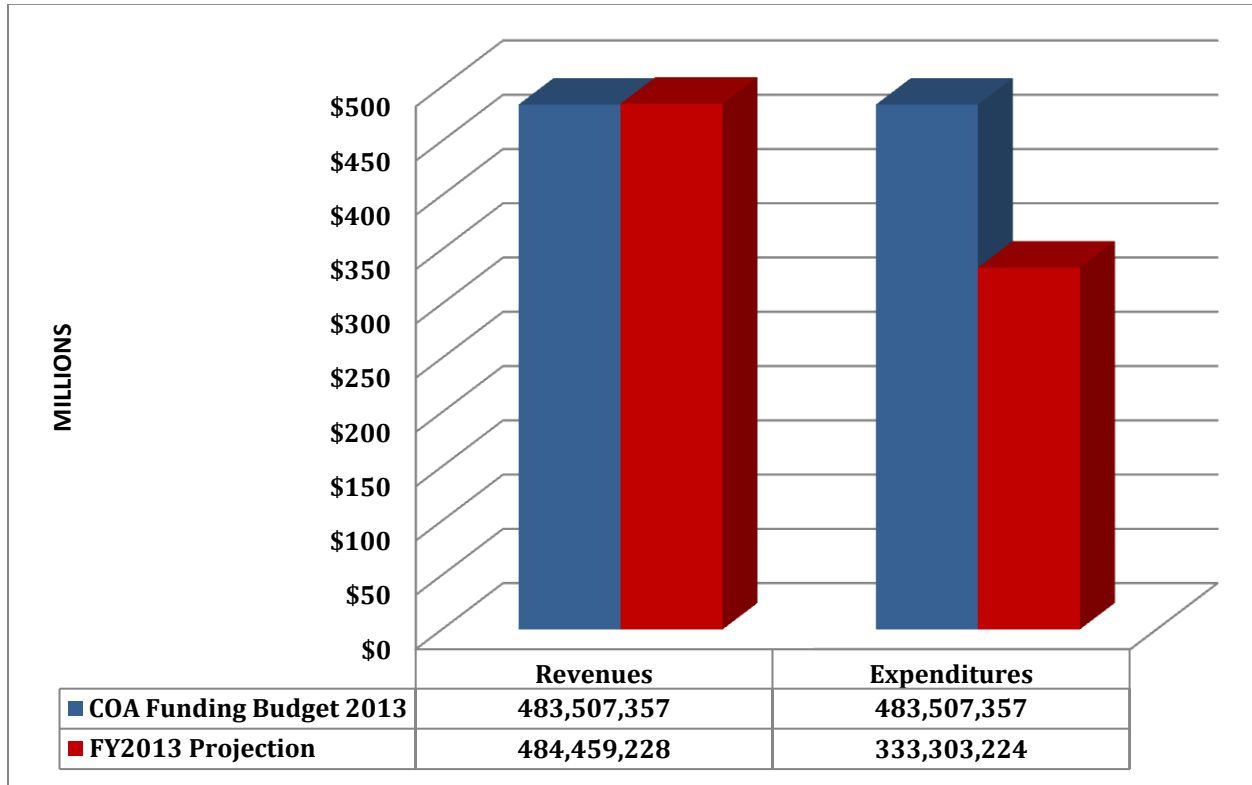
### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION SUMMARY

Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul. 2012 - Mar 2013)	Projected Expenses (Apr 2013 - Jun 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
Auditor's Office	\$670,110	\$593,263	\$148,316	\$741,579	\$71,469	11%
Aviation Revenue	\$159,188,504	\$125,365,921	\$40,502,149	\$165,868,070	\$6,679,566	4%
Executive Offices	\$481,449	\$255,475	\$93,869	\$349,344	-\$132,105	-27%
Finance	\$305,442	\$176,700	\$62,197	\$238,897	-\$66,545	-22%
Fire & Rescue	\$24,059,477	\$16,279,874	\$4,968,096	\$21,247,970	-\$2,811,507	-12%
Human Resources	\$1,663,647	\$1,073,704	\$268,426	\$1,342,130	-\$321,517	-19%
Information Technology	\$667,495	\$346,692	\$294,355	\$641,047	-\$26,448	-4%
Law	\$7,071,367	\$3,017,947	\$3,307,961	\$6,325,908	-\$745,459	-11%
Police Services	\$18,569,583	\$14,249,988	\$3,964,383	\$18,214,371	-\$355,212	-2%
Procurement	\$806,808	\$491,568	\$298,212	\$789,780	-\$17,028	-2%
<b>Subtotal excluding Nondepartmental</b>	<b>\$213,483,882</b>	<b>\$161,851,132</b>	<b>\$53,907,963</b>	<b>\$215,759,095</b>	<b>\$2,275,213</b>	<b>1%</b>
Non-Departmental	\$270,023,475	\$14,421,226	\$103,122,903	\$117,544,129	-\$152,479,346	-56%
<b>Aviation Revenue Fund</b>	<b>\$483,507,357</b>	<b>\$176,272,357</b>	<b>\$157,030,866</b>	<b>\$333,303,224</b>	<b>-\$150,204,133</b>	<b>-31%</b>



## AVIATION REVENUE FUND

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual- MAR-2012	YTD Budget MAR-2013	YTD Actual MAR-2013	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	292,808,602	362,630,518	368,308,570	483,507,357	484,459,228	951,871	0%
Expenditures	219,427,254	362,630,518	279,154,948	483,507,357	333,303,224	(150,204,133)	-31%
Surplus (deficit)	73,381,348	-	89,153,622	0	151,156,004	151,156,004	N/A

**Major Revenue Variances:**

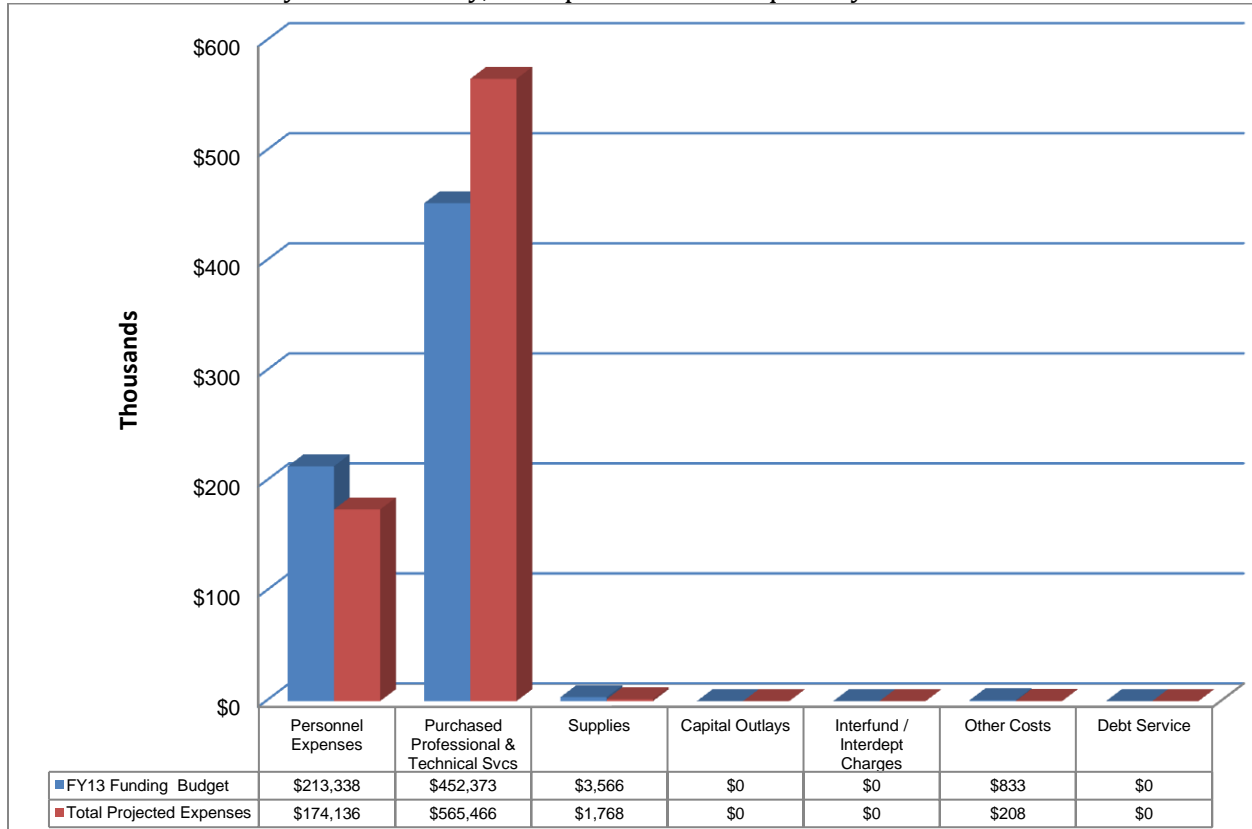
The landing fees expected to come in slightly less than anticipated due to decrease in updated AIP amounts being lower than actual data. Central Passenger Terminal Complex rentals have shortfall of \$2.5M due to tenant projects timing and budget assumptions. This will be offset by an increase of \$2M, due to \$1.6M in Recoveries and \$700K in Sale of Timber.

**Major Expenditure Variances:**

The Parking Division will spend an additional \$2.8MM by year-end for the additional year long shuttle service from the new International Terminal to the Main Terminal & Car Rental Facility. The Security Division has experienced a delay in receipt of invoices for Access Control, Gate Guard, and Finger Printing Contracts equating to \$2 million. The year-end expense forecast for Other Costs is now \$2,990,820, which represents a 3.7% under-run of the \$3.1 million funded budget. Bad Debt expense was not anticipated, but Department of Aviation does not have plans to access the contingency account.

**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 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$213,338	\$139,309	\$34,827	\$174,136	-\$39,202	-18%
Purchased Professional & Technical Svcs	\$452,373	\$452,373	\$113,093	\$565,466	\$113,093	25%
Supplies	\$3,566	\$1,414	\$354	\$1,768	-\$1,798	-50%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$833	\$167	\$42	\$208	-\$625	-75%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$670,110</b>	<b>\$593,263</b>	<b>\$148,316</b>	<b>\$741,579</b>	<b>\$71,469</b>	<b>11%</b>

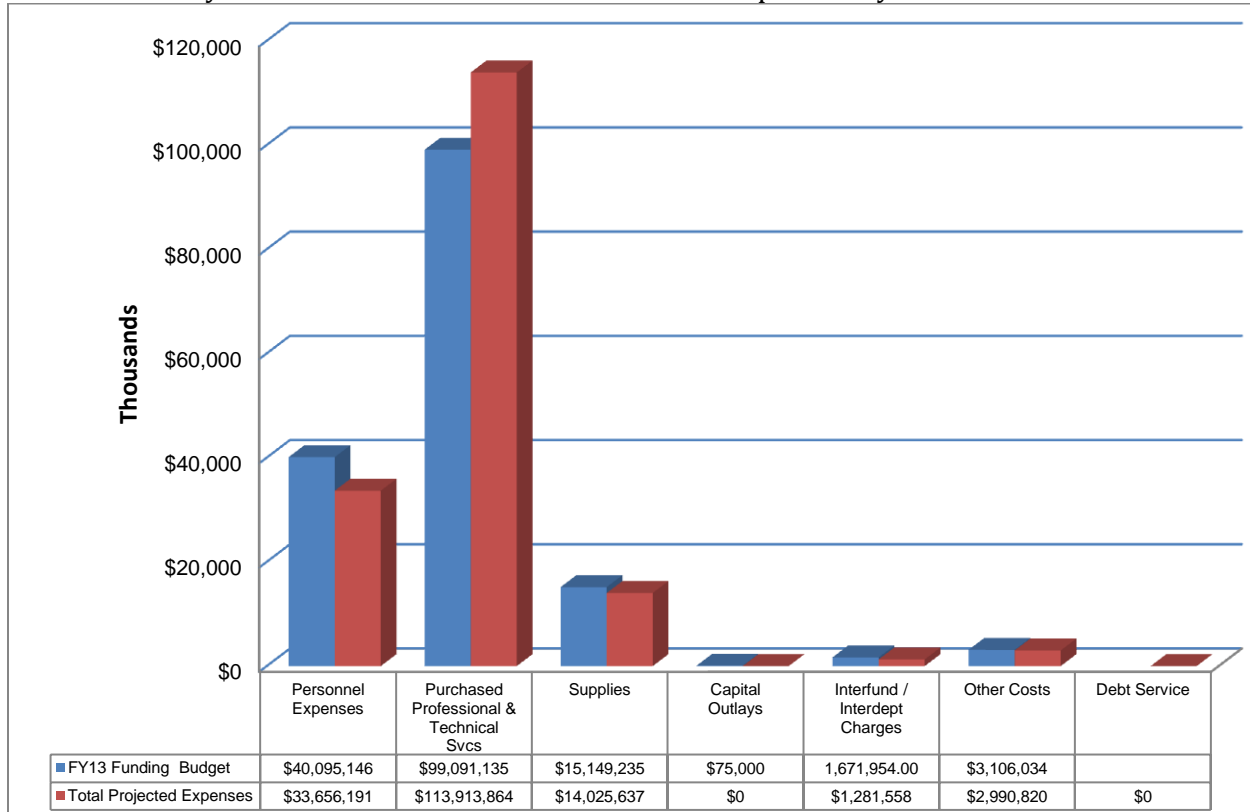
**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Auditor's Office had 1 vacant FTE Position.
Purchased Professional & Technical Services	The line item includes funds that will be utilized for FY 12 and FY 13 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.



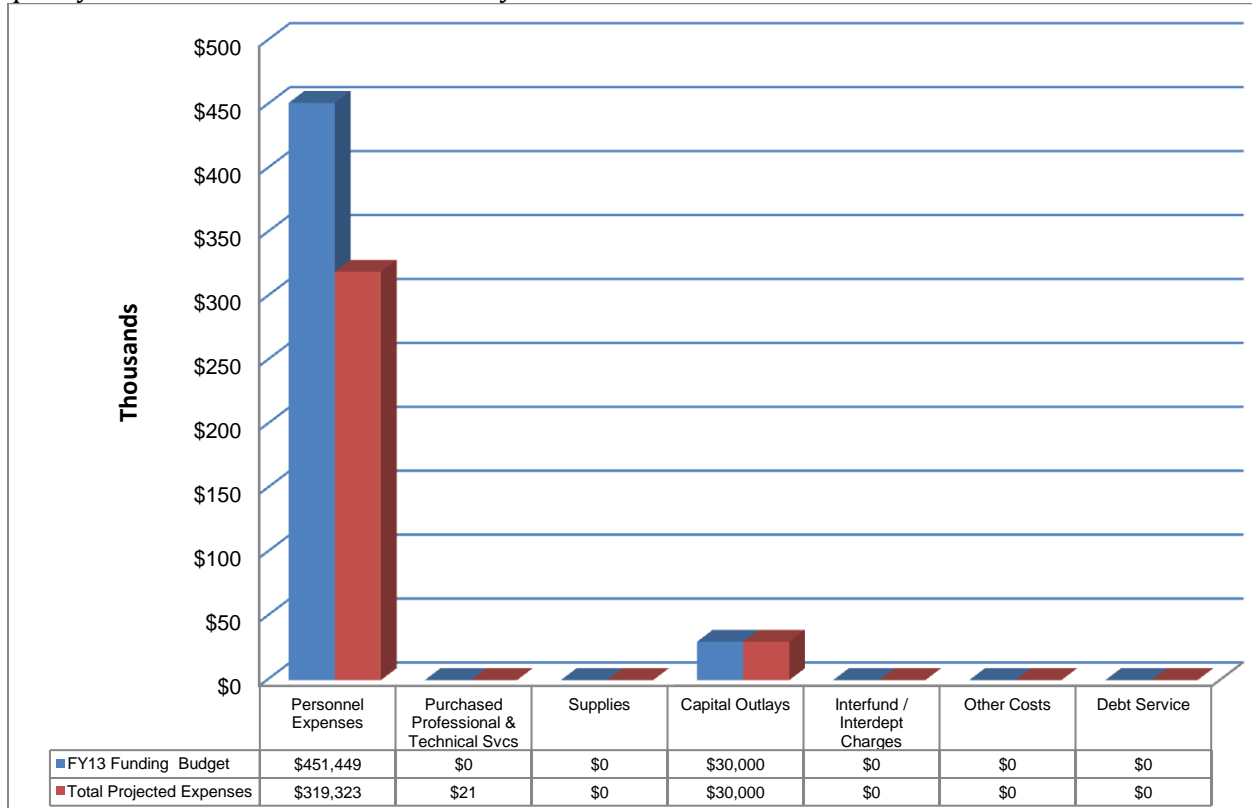
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$40,095,146	\$25,242,141	\$8,414,050	\$33,656,191	-\$6,438,955	-16%
Purchased Professional & Technical Svcs	\$99,091,135	\$86,949,352	\$26,964,511	\$113,913,864	\$14,822,728	15%
Supplies	\$15,149,235	\$9,328,731	\$4,696,906	\$14,025,637	-\$1,123,597	-7%
Capital Outlays	\$75,000	\$0	\$0	\$0	-\$75,000	-100%
Interfund / Interdept Charges	1,671,954.00	961,168.27	\$320,389	\$1,281,558	-\$390,396	-23%
Other Costs	\$3,106,034	\$2,884,528	\$106,292	\$2,990,820	-\$115,214	-4%
Debt Service				\$0	\$0	0%
<b>Grand Total</b>	<b>\$159,188,504</b>	<b>\$125,365,921</b>	<b>\$40,502,149</b>	<b>\$165,868,071</b>	<b>\$6,679,566</b>	<b>4%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Aviation had 83 vacant positions.
Purchased Professional & Technical Services	The Parking Division will spend an additional \$2.8MM by year-end for the additional yearlong shuttle service from the new International Terminal to the Main Terminal & Car Rental Facility. The Security Division has experienced a delay in receipt of invoices for Access Control, Gate Guard, and Finger Printing Contracts equating to \$2 million.
Supplies	Variance is principally due to an under-run in the budget for utility costs.
Capital Outlays	Department of Aviation will not start the initiative to refurbish/ redesign the Zimbabwe Sculpture pedestals and restoration of related photo murals this year.
Interfund/Interdept Charges	Projected to spend within budget.
Other Costs	The year-end expense forecast for other costs is now \$2,990,820, which represents a 3.7% under-run of the \$3.1 million funded budget. Bad debt expense was not anticipated, but Department of Aviation currently has no plans to access the contingency account.
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.



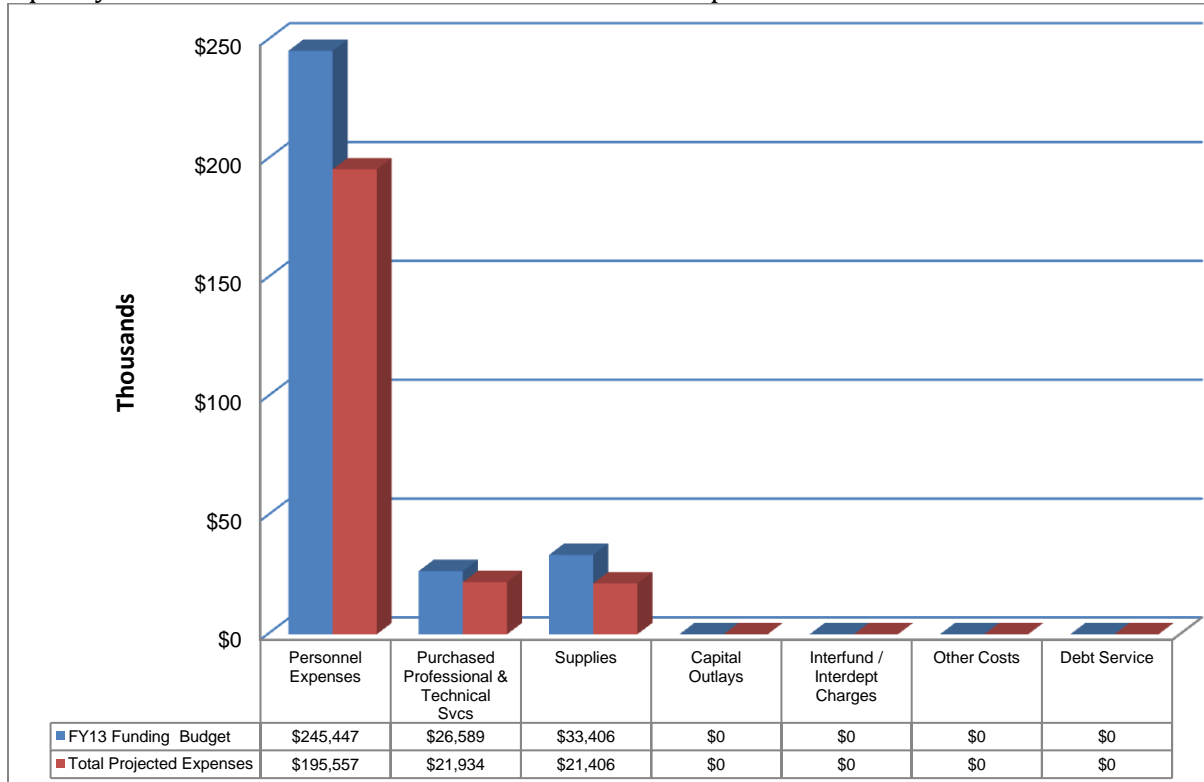
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$451,449	\$255,458	\$63,865	\$319,323	-\$132,126	-29%
Purchased Professional & Technical Svcs	\$0	\$17	\$4	\$21	\$21	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>\$255,475</b>	<b>\$93,869</b>	<b>\$349,344</b>	<b>-\$132,105</b>	<b>-27%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, Executive Offices are under budget due to vacancy in previous quarter.
Purchased Professional & Technical Services	N/A
Supplies	N/A
Capital Outlays	Expenditures will be made in 4th quarter. Projected to spend within budget.
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	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.



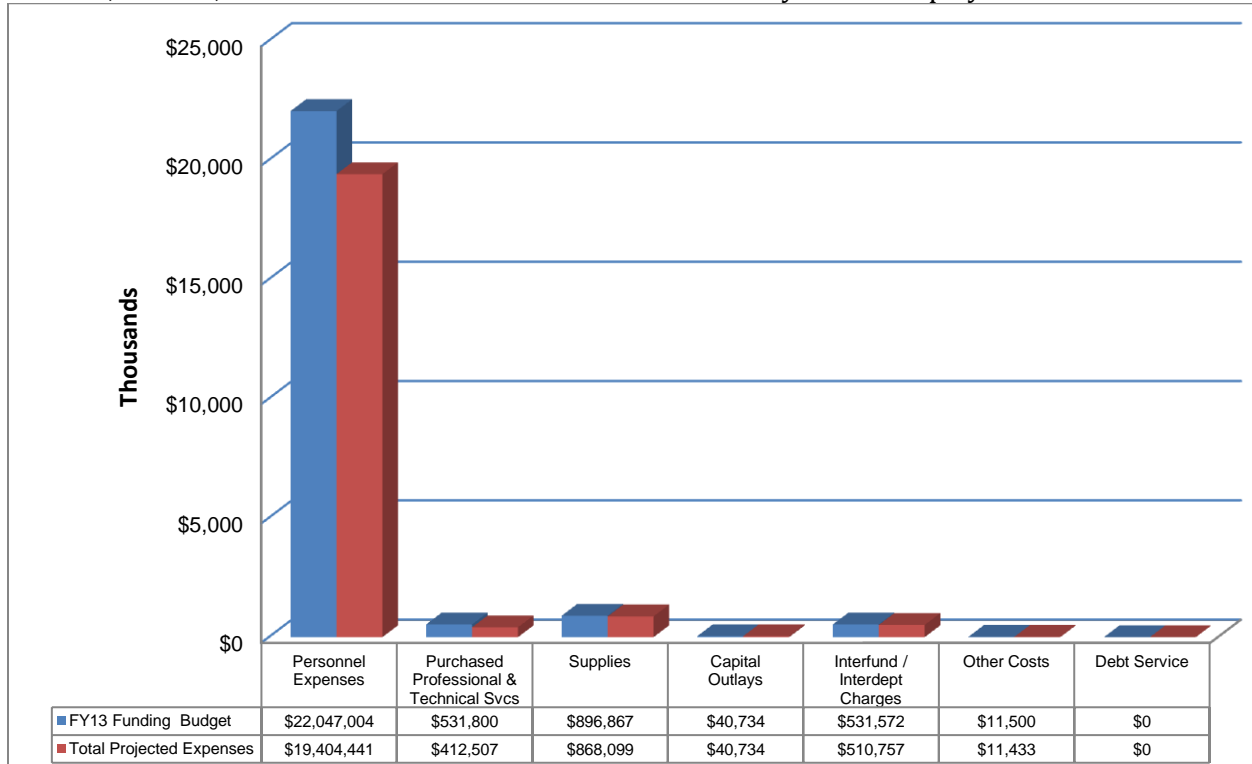
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$245,447	\$158,677	\$36,880	\$195,557	-\$49,890	-20%
Purchased Professional & Technical Svcs	\$26,589	\$16,547	\$5,387	\$21,934	-\$4,655	-18%
Supplies	\$33,406	\$1,476	\$19,930	\$21,406	-\$12,000	-36%
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>\$176,700</b>	<b>\$62,197</b>	<b>\$238,897</b>	<b>-\$66,545</b>	<b>-22%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Finance had 2 vacancies.
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.
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.



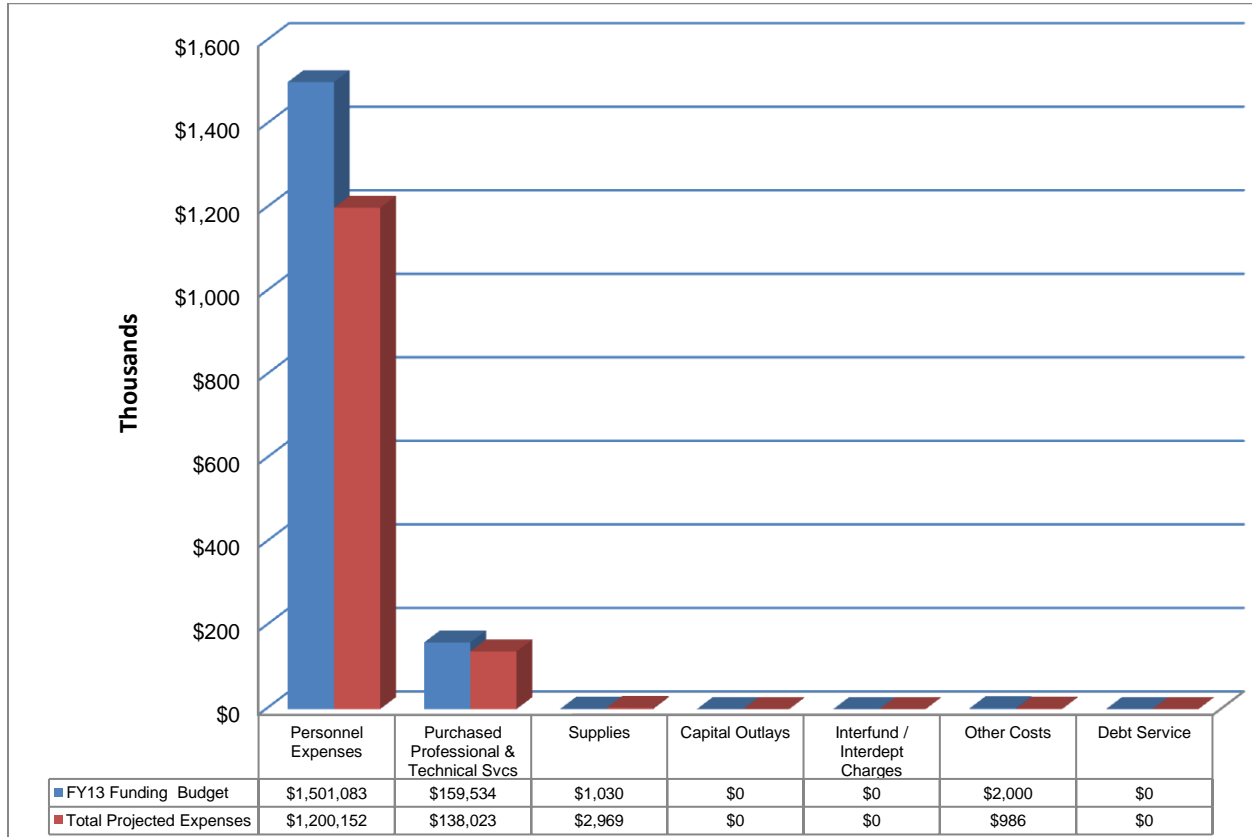
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$22,047,004	\$14,806,604	\$4,597,837	\$19,404,441	-\$2,642,563	-12%
Purchased Professional & Technical Svcs	\$531,800	\$357,525	\$54,982	\$412,507	-\$119,293	-22%
Supplies	\$896,867	\$645,690	\$222,409	\$868,099	-\$28,768	-3%
Capital Outlays	\$40,734	\$27,679	\$13,055	\$40,734	\$0	0%
Interfund / Interdept Charges	\$531,572	\$433,774	\$76,984	\$510,757	-\$20,815	-4%
Other Costs	\$11,500	\$8,602	\$2,830	\$11,433	-\$67	-1%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$24,059,477</b>	<b>\$16,279,874</b>	<b>\$4,968,096</b>	<b>\$21,247,970</b>	<b>-\$2,811,507</b>	<b>-12%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Fire Rescue Services/Aviation had 25 vacant positions - all Sworn.
Purchased Professional & Technical Services	Projected surplus due to EMS billing offset.
Supplies	Projected surplus due to equipment and uniform costs lower than anticipated.
Capital Outlays	Projected to spend within budget.
Interfund/Interdept Charges	Projected surplus due to repair costs lower than anticipated.
Other Costs	Projected to spend within budget.
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.



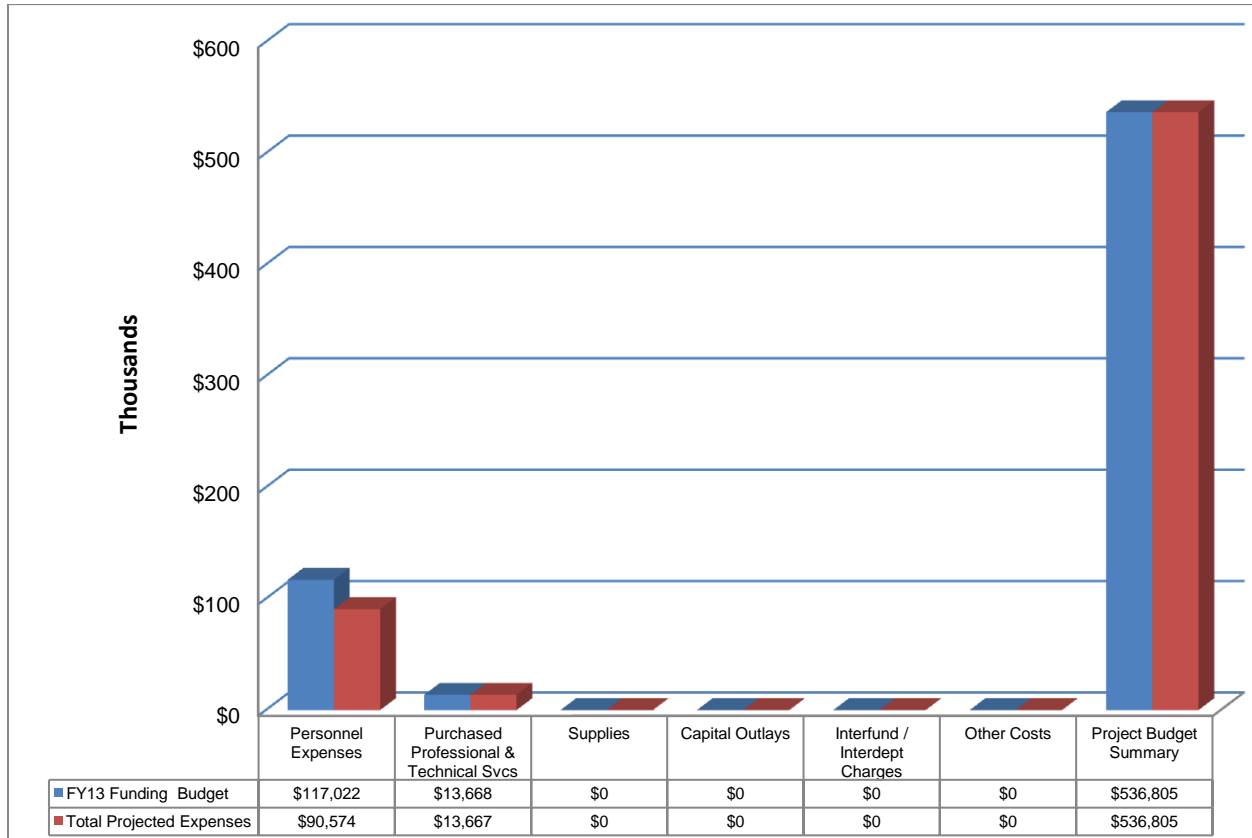
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$1,501,083	\$960,122	\$240,030	\$1,200,152	-\$300,931	-20%
Purchased Professional & Technical Svcs	\$159,534	\$110,418	\$27,605	\$138,023	-\$21,511	-13%
Supplies	\$1,030	\$2,375	\$594	\$2,969	\$1,939	188%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,000	\$789	\$197	\$986	-\$1,014	-51%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$1,663,647</b>	<b>\$1,073,704</b>	<b>\$268,426</b>	<b>\$1,342,130</b>	<b>-\$321,517</b>	<b>-19%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Human Resources had 13 vacancies.
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	Projected to spend within budget.
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.



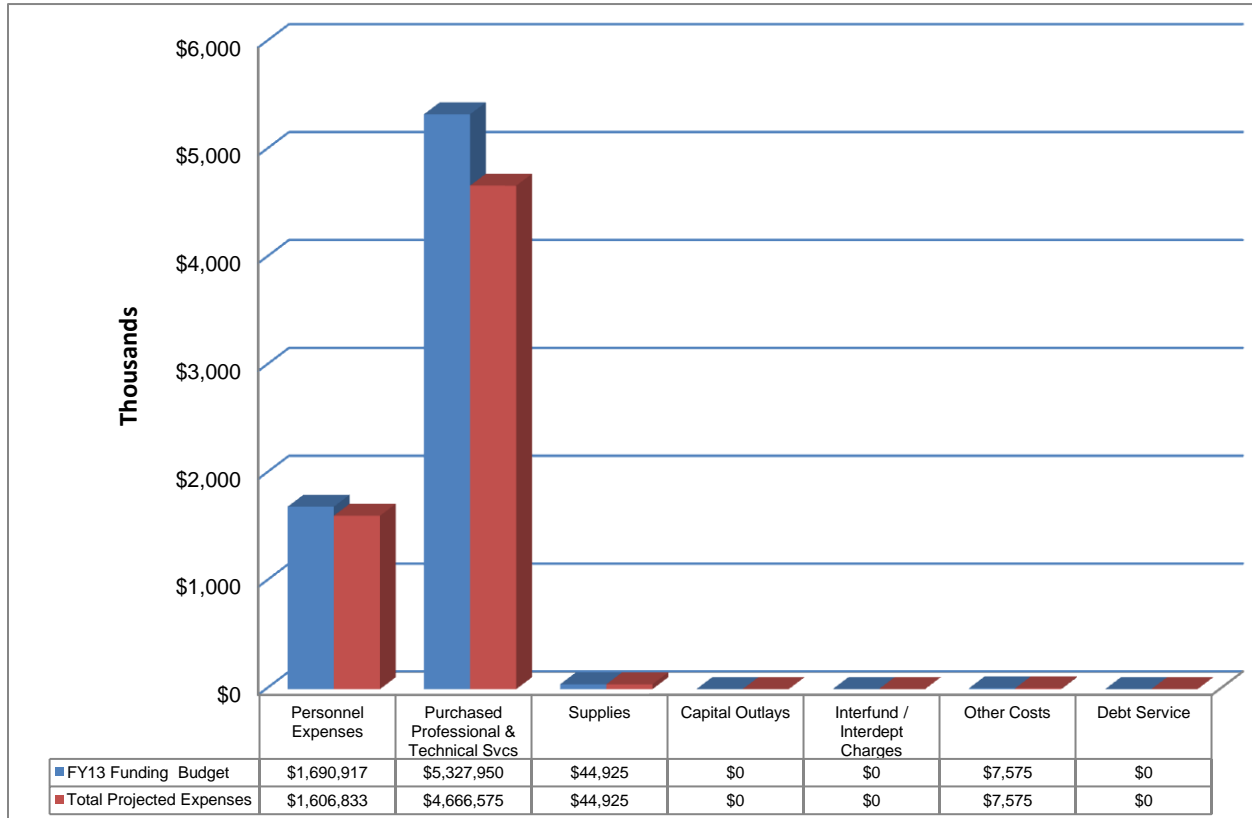
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$117,022	\$56,896	\$33,678	\$90,574	-\$26,448	-23%
Purchased Professional & Technical Svcs	\$13,668	\$10,667	\$3,000	\$13,667	-\$1	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%
Project Budget Summary	\$536,805	\$279,128	\$257,677	\$536,805	\$0	0%
<b>Grand Total</b>	<b>\$667,495</b>	<b>\$346,692</b>	<b>\$294,355</b>	<b>\$641,047</b>	<b>-\$26,448</b>	<b>-4%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, there were no vacancies; vacancy during first quarter.
Purchased Professional & Technical Services	Projected to spend within budget.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Project Budget Summary	FY13 311 Call Center Project Allocation (per Ordinance 12-0-1131 and 13-0-0273).

**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.



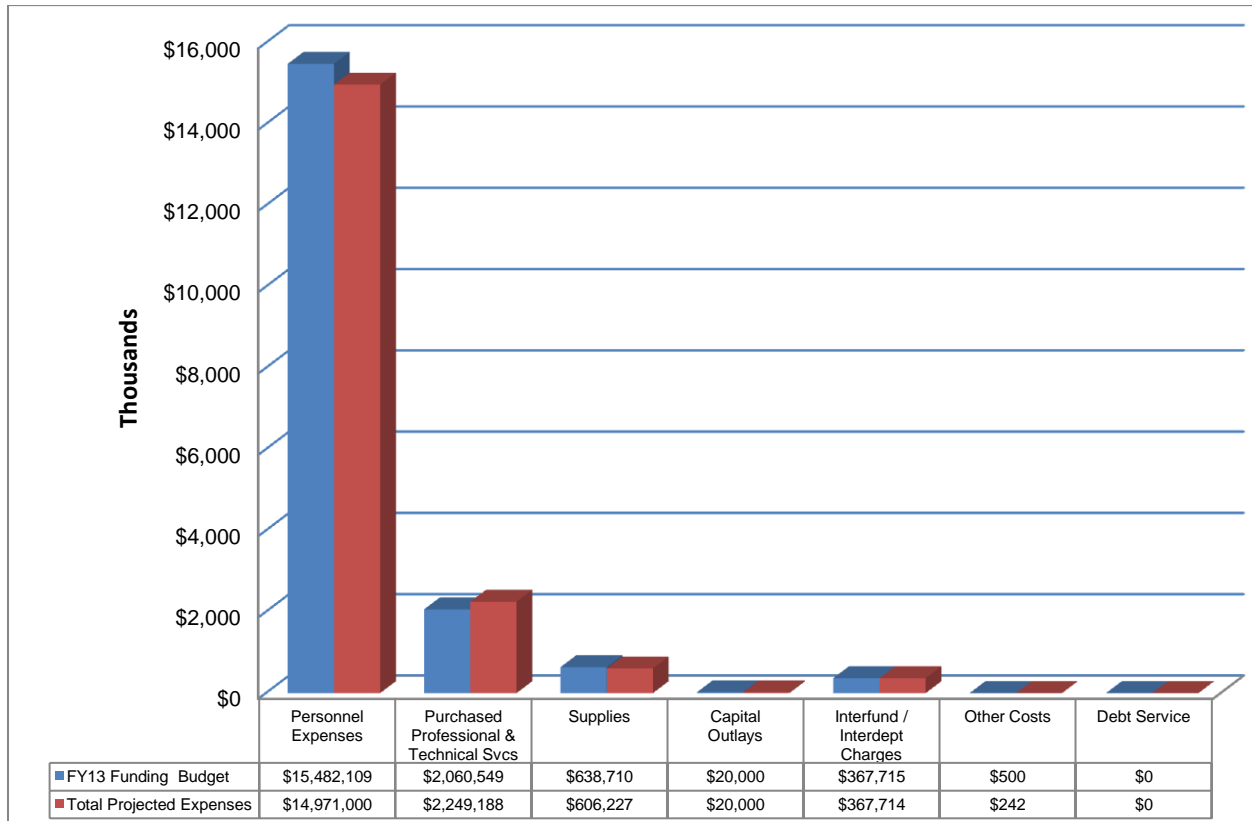
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$1,690,917	\$1,123,721	\$483,112	\$1,606,833	-\$84,084	-5%
Purchased Professional & Technical Svcs	\$5,327,950	\$1,879,371	\$2,787,204	\$4,666,575	-\$661,375	-12%
Supplies	\$44,925	\$10,491	\$34,434	\$44,925	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$7,575	\$4,364	\$3,211	\$7,575	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$7,071,367</b>	<b>\$3,017,947</b>	<b>\$3,307,961</b>	<b>\$6,325,908</b>	<b>-\$745,459</b>	<b>-11%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Law had 3 vacancies.
Purchased Professional & Technical Services	Variance due to the amount remaining in the disparity fund at year-end. Remaining amount budgeted in FY 2014.
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 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$15,482,109	\$11,196,986	\$3,774,014	\$14,971,000	-\$511,109	-3%
Purchased Professional & Technical Svcs	\$2,060,549	\$2,245,788	\$3,400	\$2,249,188	\$188,639	9%
Supplies	\$638,710	\$494,273	\$111,954	\$606,227	-\$32,483	-5%
Capital Outlays	\$20,000	\$0	\$20,000	\$20,000	\$0	0%
Interfund / Interdept Charges	\$367,715	\$312,699	\$55,015	\$367,714	-\$1	0%
Other Costs	\$500	\$242	\$0	\$242	-\$258	-52%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$18,569,583</b>	<b>\$14,249,988</b>	<b>\$3,964,383</b>	<b>\$18,214,371</b>	<b>-\$355,212</b>	<b>-2%</b>

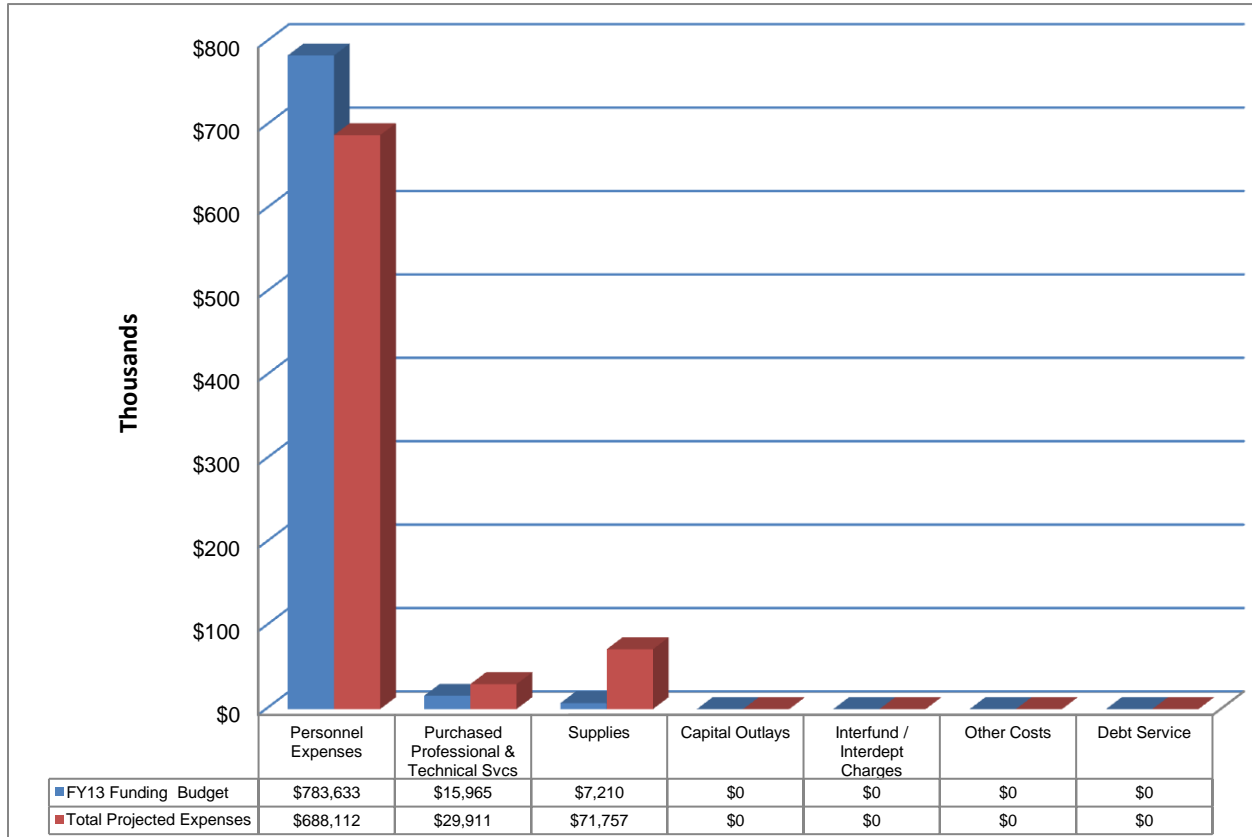
**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, Aviation/Police Services had 9 vacant positions, 4 Sworn and 5 Civilians.
Purchased Professional & Technical Services	Variance is due to timing for expenses related to Retired Police Officers program.
Supplies	Variance is due to conservative spending.
Capital Outlays	Spending as budgeted.
Interfund/Interdept Charges	Spending 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.



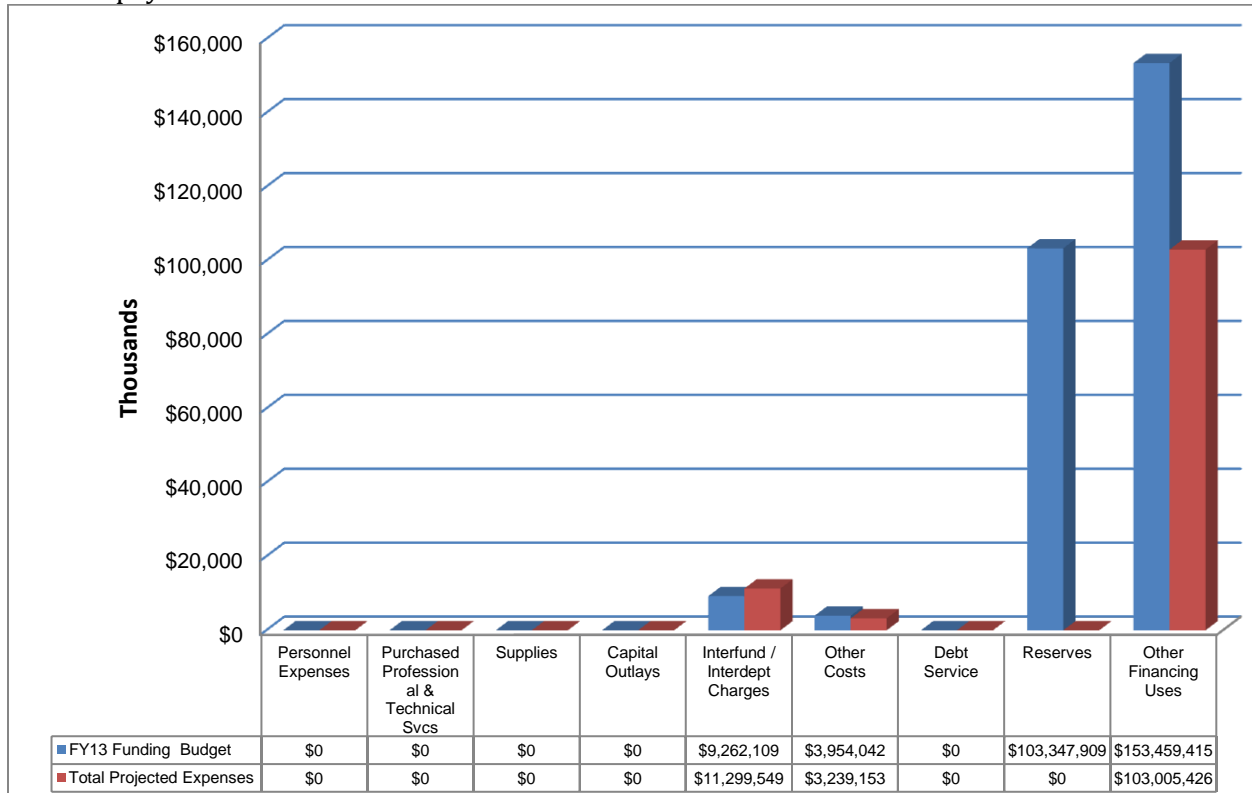
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$783,633	\$473,150	\$214,962	\$688,112	-\$95,521	-12%
Purchased Professional & Technical Svcs	\$15,965	\$8,161	\$21,750	\$29,911	\$13,946	87%
Supplies	\$7,210	\$10,257	\$61,500	\$71,757	\$64,547	895%
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>\$491,568</b>	<b>\$298,212</b>	<b>\$789,780</b>	<b>-\$17,028</b>	<b>-2%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Procurement had two vacancies. Savings in salary account to offset Workers' Compensation expenses and extra help for ERP project.
Purchased Professional & Technical Services	Variance is due to the installation of cubicles and copier lease.
Supplies	Variance is due to the installation of cubicles and additional office furniture.
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 - Mar-2013)	Projected Expenses (Apr-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	\$9,039,639	\$2,259,910	\$11,299,549	\$2,037,440	22%
Other Costs	\$3,954,042	\$3,239,153		\$3,239,153	-\$714,889	-18%
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	\$0	\$103,005,426	\$103,005,426	-\$50,453,989	-33%
<b>Grand Total</b>	<b>\$270,023,475</b>	<b>\$14,421,226</b>	<b>\$103,122,903</b>	<b>\$117,544,129</b>	<b>-\$152,479,346</b>	<b>-56%</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

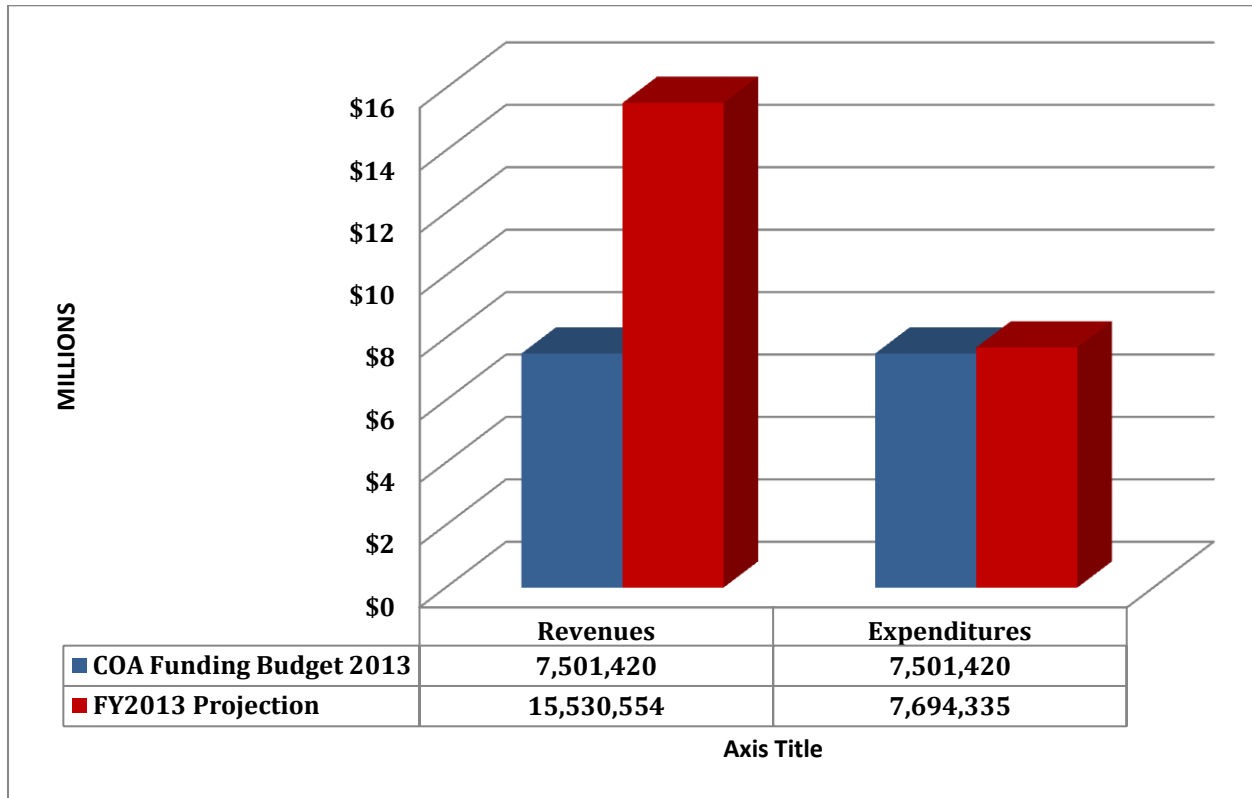
### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION SUMMARY

Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul 2012 - Mar 2013)	Projected Expenses (Apr 2013 - Jun 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
Information Technology	\$574,500	\$472,361	\$406,204	\$878,565	\$304,065	53%
Planning and Community Development	\$6,926,920	\$3,991,009	\$2,523,024	\$6,514,033	-\$412,887	-6%
<b>Subtotal excluding Nondepartmental</b>	<b>\$7,501,420</b>	<b>\$4,463,369</b>	<b>\$2,929,228</b>	<b>\$7,392,598</b>	<b>-\$108,822</b>	<b>-1%</b>
Non-Departmental	\$0	\$232,244	\$69,494	\$301,737	\$301,737	0%
<b>Building Permits Fund</b>	<b>\$7,501,420</b>	<b>\$4,695,613</b>	<b>\$2,998,722</b>	<b>\$7,694,335</b>	<b>\$192,915</b>	<b>3%</b>



## BUILDING PERMITS FUND

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual-MAR-2012	YTD Budget MAR-2013	YTD Actual-MAR-2013	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	7,541,799	5,626,065	12,724,435	7,501,420	15,530,554	8,029,134	107%
Expenditures	2,950,825	5,626,065	4,296,926	7,501,420	7,694,335	192,915	3%
Surplus (deficit)	4,590,974	-	8,427,508	-	7,836,219	7,836,219	N/A

**Major Revenue Variances:**

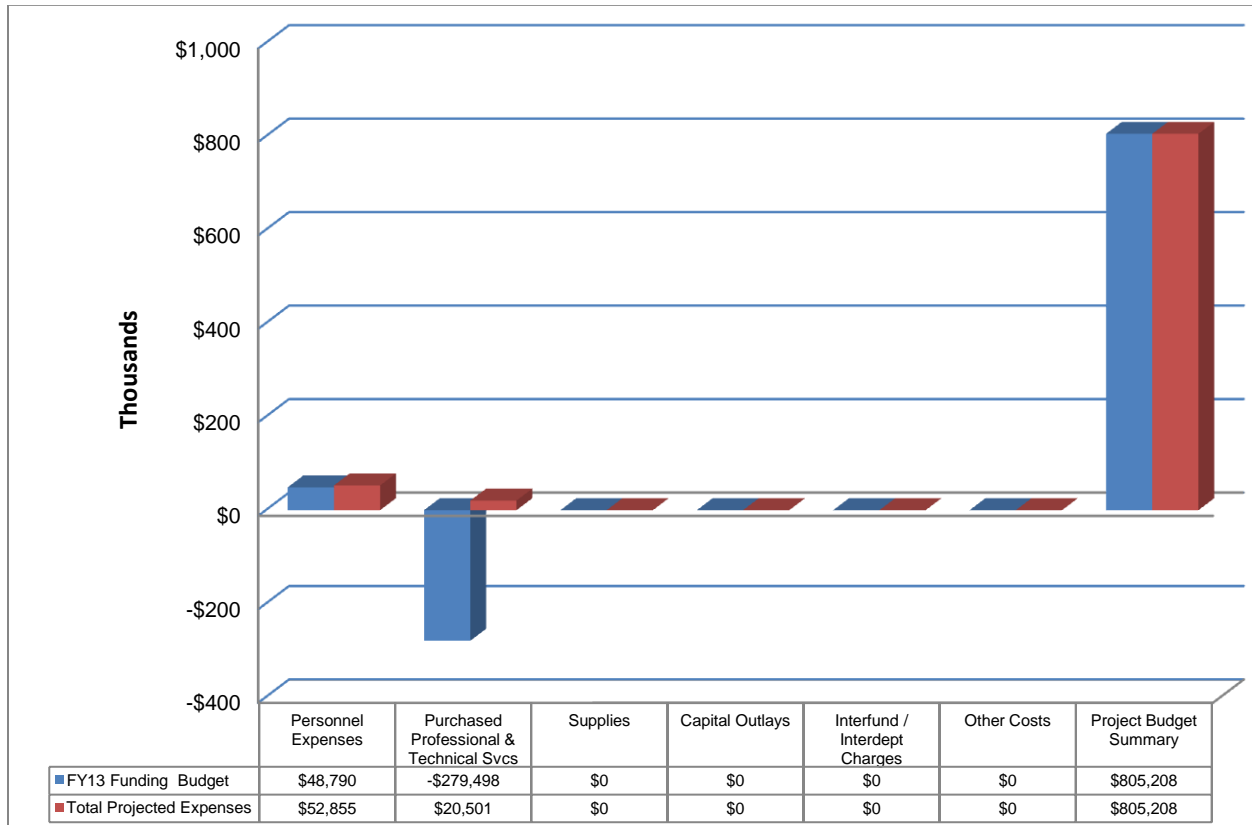
Due to the increase in the number of permits issued and inspections performed, the Office of Buildings expects to generate more revenue than anticipated.

**Major Expenditure Variances:**

As of March 31, 2013, the Permit Fund had 22 vacant positions. The department will utilize funding from vacant positions to fund unfunded Permit Technician and Combination Inspector positions. Spending conservatively in other cost areas, 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.



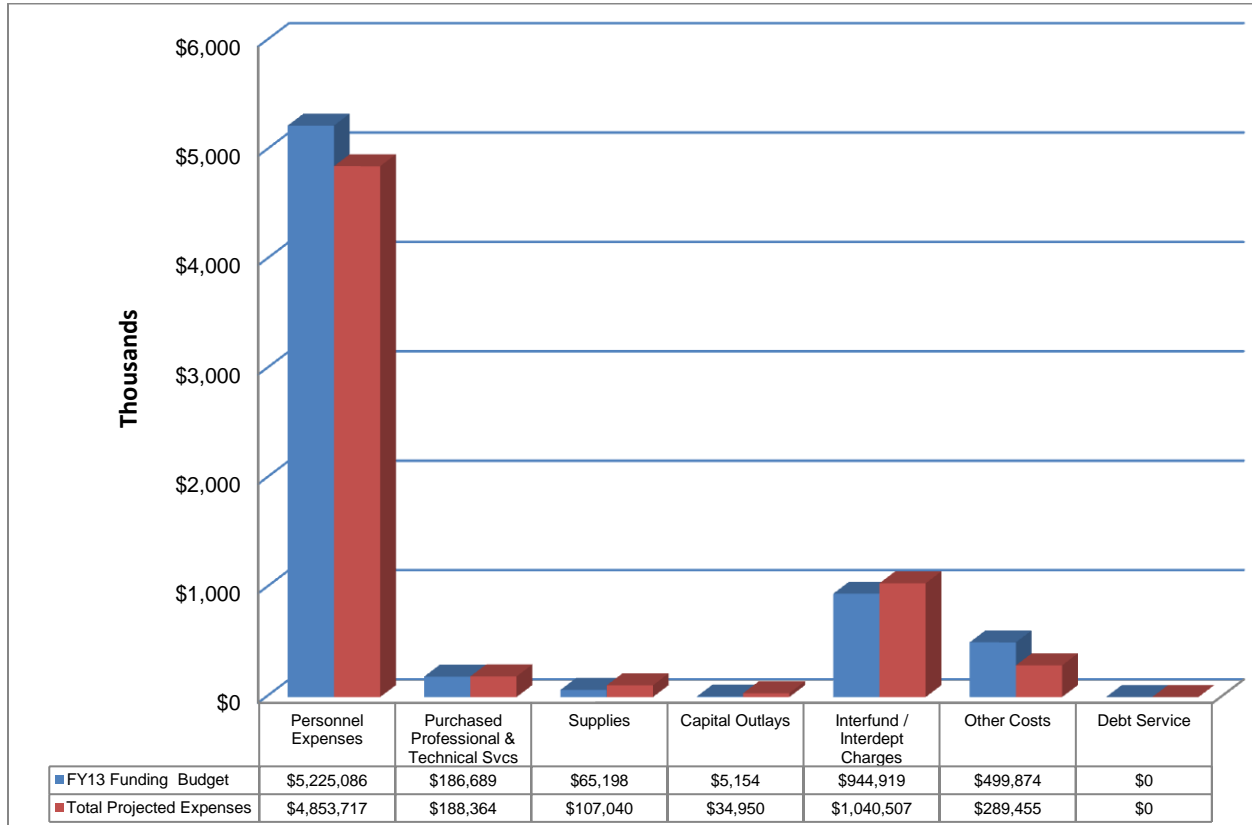
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$48,790	\$37,817	\$15,038	\$52,855	\$4,065	8%
Purchased Professional & Technical Svcs	-\$279,498	\$16,001	\$4,500	\$20,501	\$299,999	-107%
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%
Project Budget Summary	\$805,208	\$418,542	\$386,666	\$805,208	\$0	0%
<b>Grand Total</b>	<b>\$574,500</b>	<b>\$472,361</b>	<b>\$406,204</b>	<b>\$878,565</b>	<b>\$304,065</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, there were no vacancies.
Purchased Professional & Technical Services	Current deficit due to allocation for 311 Call Center. This will be resolved once pending \$300,000 in anticipations is approved.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Project Budget Summary	FY13 311 Call Center Project Allocation (per Ordinance 12-O-1131 and 13-O-0273).

**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.



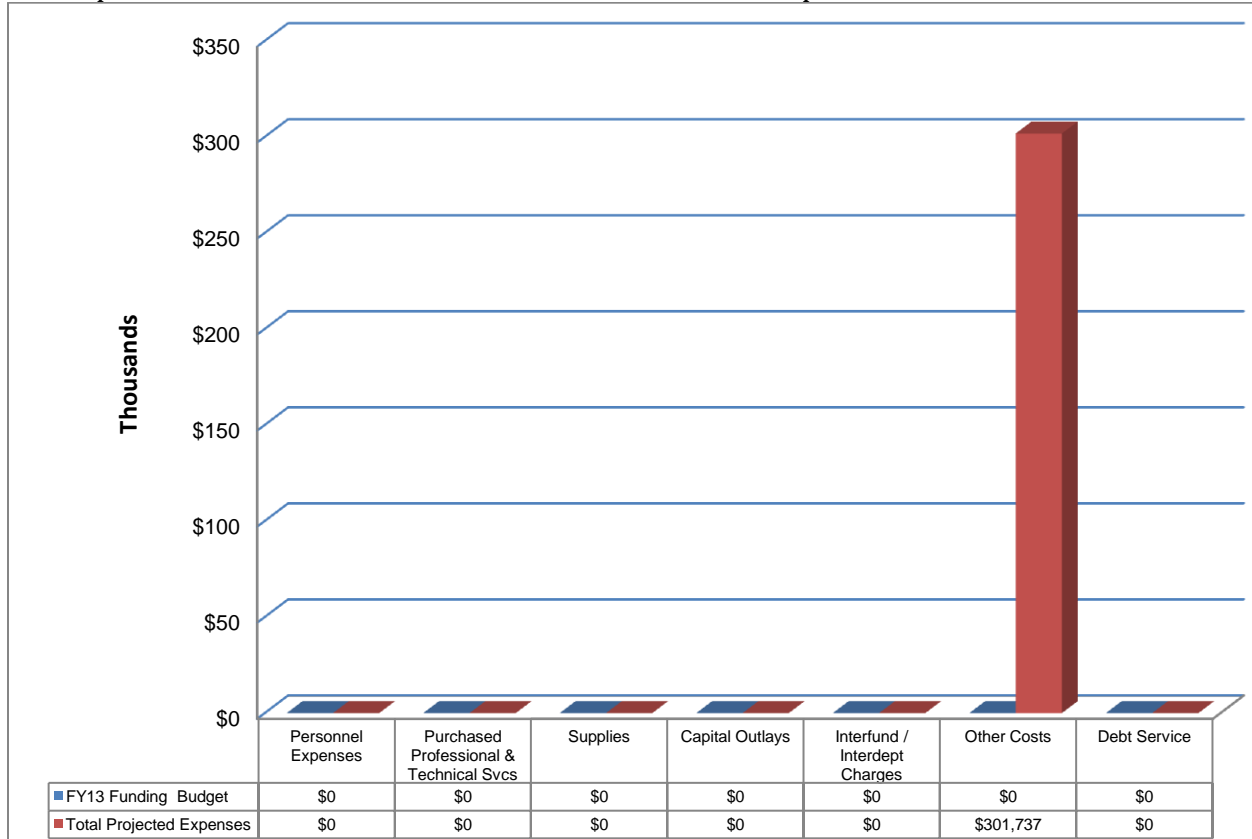
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$5,225,086	\$3,640,288	\$1,213,429	\$4,853,717	-\$371,369	-7%
Purchased Professional & Technical Svcs	\$186,689	\$143,578	\$44,786	\$188,364	\$1,675	1%
Supplies	\$65,198	\$86,759	\$20,281	\$107,040	\$41,842	64%
Capital Outlays	\$5,154	\$34,950	\$0	\$34,950	\$29,796	578%
Interfund / Interdept Charges	\$944,919	\$71,691	\$968,816	\$1,040,507	\$95,588	10%
Other Costs	\$499,874	\$13,742	\$275,713	\$289,455	-\$210,419	-42%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$6,926,920</b>	<b>\$3,991,009</b>	<b>\$2,523,024</b>	<b>\$6,514,033</b>	<b>-\$412,887</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Office of Buildings had 22 vacant positions.
Purchased Professional & Technical Services	Projected deficit due to professional services higher than anticipated.
Supplies	Projected deficit due to unbudgeted computer expense.
Capital Outlays	Projected deficit due to unbudgeted computer expense.
Interfund/Interdept Charges	Projected deficit due to motor/fuel costs higher than anticipated.
Other Costs	Projected surplus due to Other Costs less than anticipated.
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 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$0	\$0	\$0	\$0	\$0	0%
Purchased Professional & Technical Svcs	\$0	\$2,520	-\$2,520	\$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	\$229,724	\$72,014	\$301,737	\$301,737	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$0</b>	<b>\$232,244</b>	<b>\$69,494</b>	<b>\$301,737</b>	<b>\$301,737</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	This line item includes expenses for retiree life and health costs (OPEP).
Debt Service	N/A



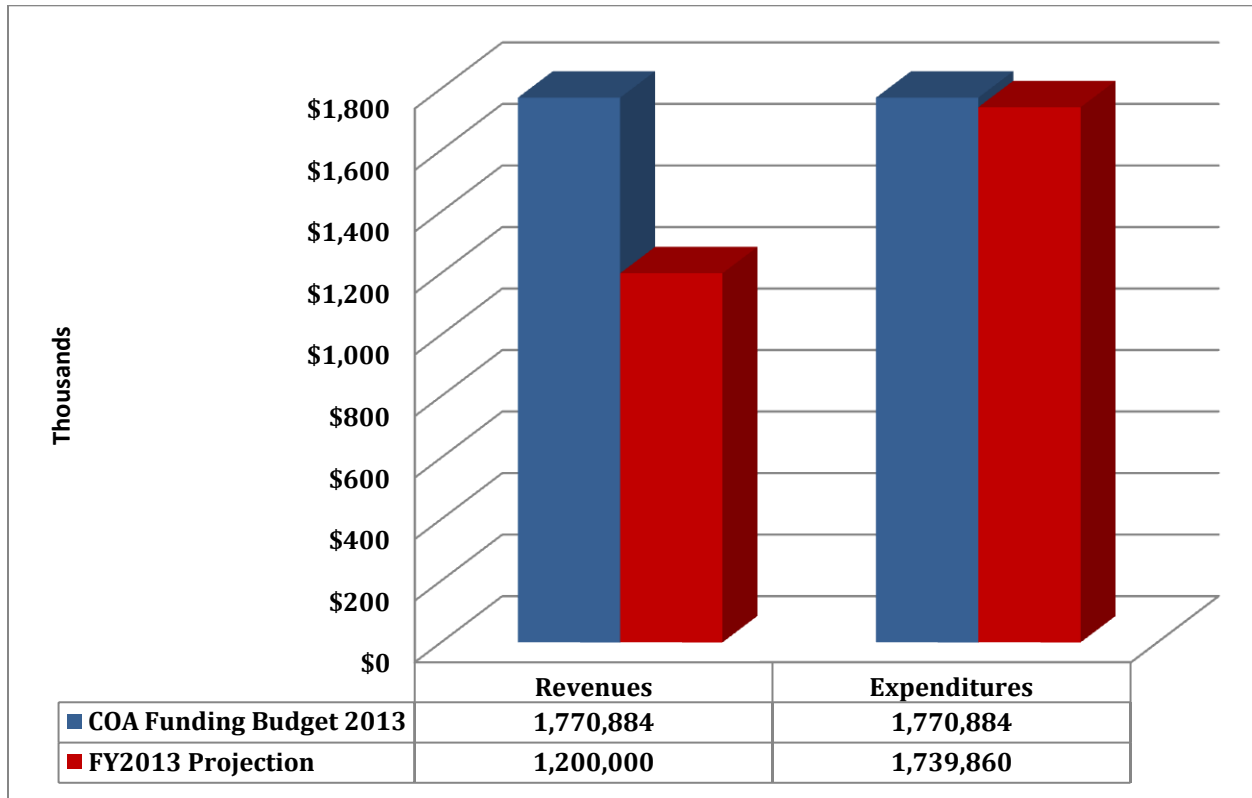
**CIVIC CENTER FUND SUMMARY**  
**BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION SUMMARY**

Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul. 2012 - Mar 2013)	Projected Expenses (Apr 2013 - Jun. 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
Parks	\$1,770,884	\$1,312,134	\$372,524	\$1,684,658	-\$86,226	-5%
<b>Subtotal excluding Nondepartmental</b>	<b>\$1,770,884</b>	<b>\$1,312,134</b>	<b>\$372,524</b>	<b>\$1,684,658</b>	<b>-\$86,226</b>	<b>-5%</b>
Non-Departmental	\$0	\$41,515	\$13,688	\$55,202	\$55,202	0%
<b>Civic Center Fund</b>	<b>\$1,770,884</b>	<b>\$1,353,649</b>	<b>\$386,212</b>	<b>\$1,739,860</b>	<b>-\$31,024</b>	<b>-2%</b>



## CIVIC CENTER FUND

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual-MAR-2012	YTD Budget MAR-2013	YTD Actual-MAR-2013	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	872,070	1,328,163	666,163	1,770,884	1,200,000	(570,884)	-32%
Expenditures	1,271,007	1,328,163	1,244,258	1,770,884	1,739,860	(31,024)	-2%
Surplus (deficit)	(398,937)	-	(578,095)	-	(539,860)	(539,860)	NA

**Major Revenue Variances:**

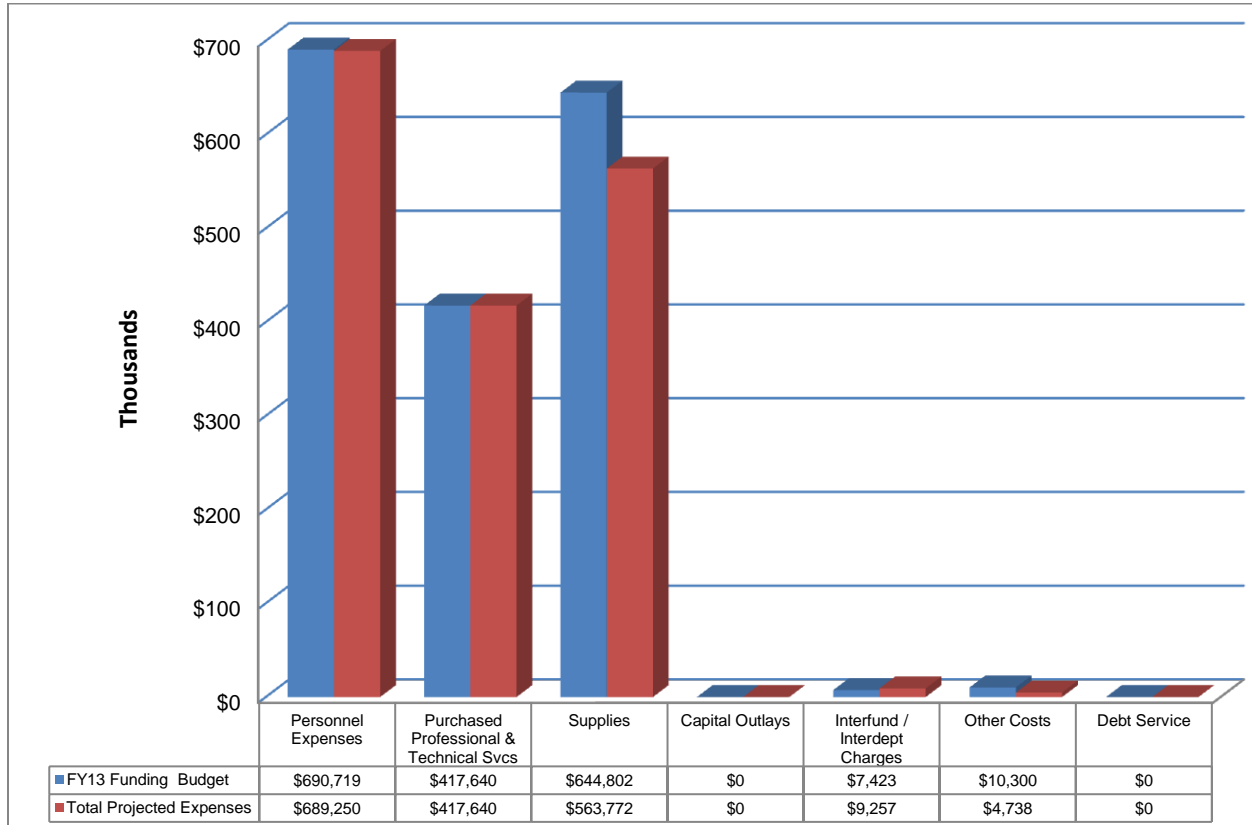
The revenue projections are based on events scheduled through the end of the year. Revenue projections may increase as additional events are contracted.

**Major Expenditure Variances:**

Expenditure projections have decreased due to overall conservative spending efforts. However, the Repairs and maintenance expenditures have been higher than normal this fiscal year due to the enhancement of security measures for vandalism issues to cover repairs made to the facility.

**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.



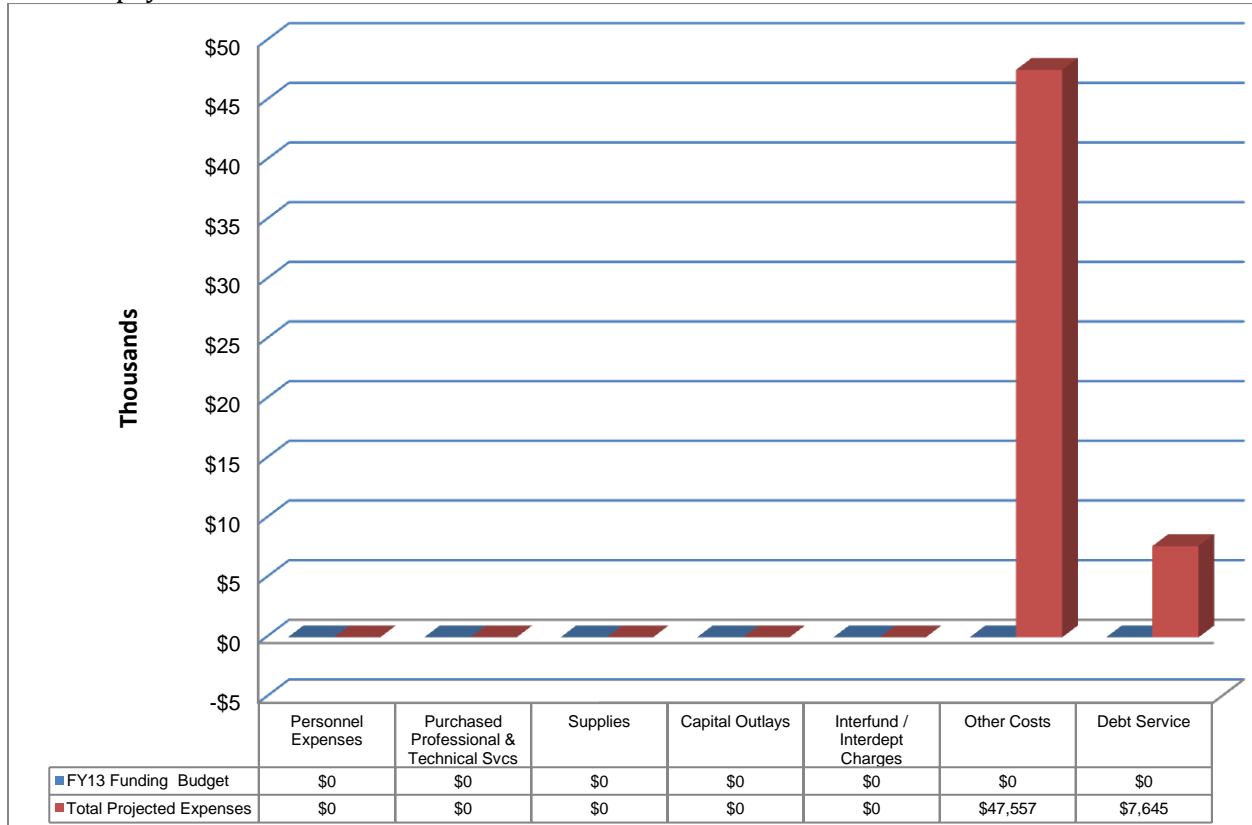
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$690,719	\$495,774	\$193,476	\$689,250	-\$1,469	0%
Purchased Professional & Technical Svcs	\$417,640	\$396,854	\$20,786	\$417,640	\$0	0%
Supplies	\$644,802	\$407,683	\$156,089	\$563,772	-\$81,030	-13%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$7,423	\$7,084	\$2,173	\$9,257	\$1,834	25%
Other Costs	\$10,300	\$4,738	\$0	\$4,738	-\$5,562	-54%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$1,770,884</b>	<b>\$1,312,134</b>	<b>\$372,524</b>	<b>\$1,684,658</b>	<b>-\$86,226</b>	<b>-5%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, there was one vacant position.
Purchased Professional & Technical Services	The projection for the Purchased Professional & Technical Svc Expense is on target. We project not to exceed the budgeted amount.
Supplies	Projected to spend at budget.
Capital Outlays	N/A
Interfund/Interdept Charges	Variance attributed to Motor/Equipment - Repairs more than anticipated.
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 - Mar-2013)	Projected Expenses (Apr-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	\$35,668	\$11,889	\$47,557	\$47,557	0%
Debt Service	\$0	\$5,734	\$1,911	\$7,645	\$7,645	0%
<b>Grand Total</b>	<b>\$0</b>	<b>\$41,515</b>	<b>\$13,688</b>	<b>\$55,202</b>	<b>\$55,202</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 THIRD QUARTER PROJECTION SUMMARY**

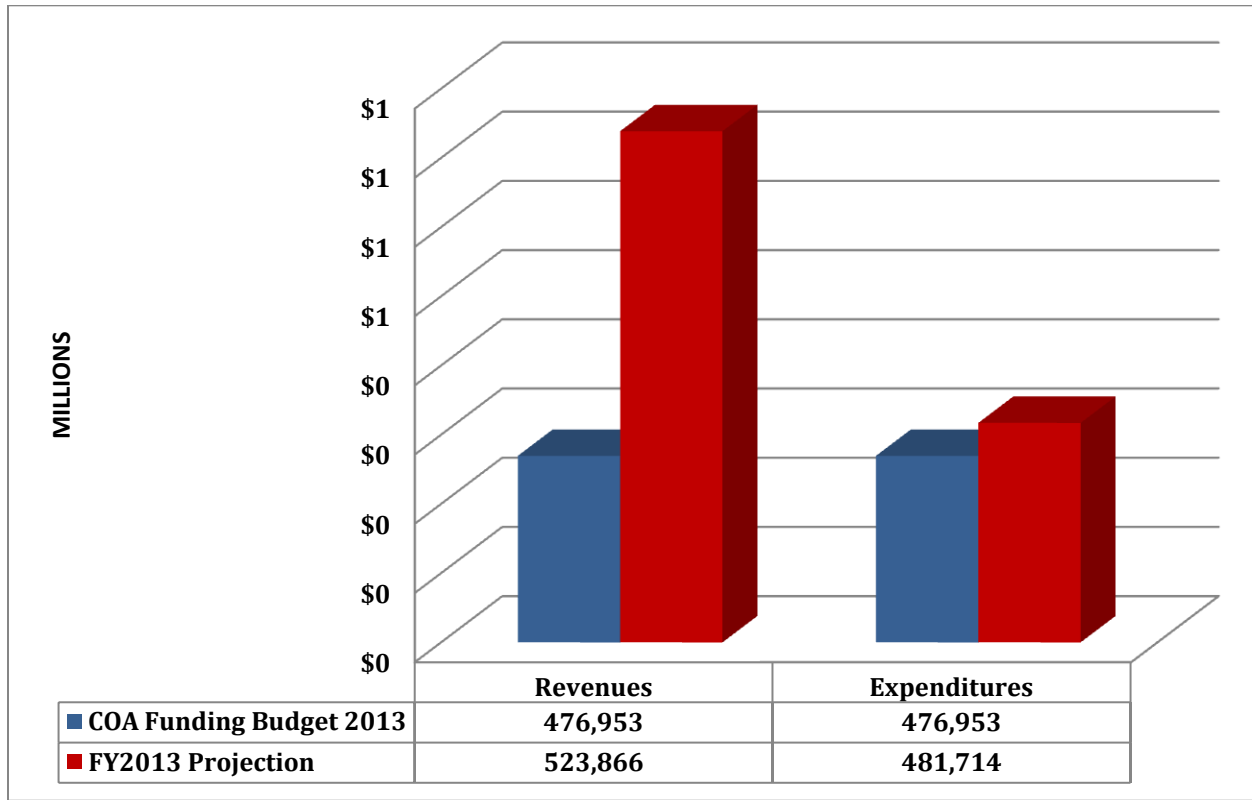
Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul. 2012 - Mar 2013)	Projected Expenses (Apr 2013 - Jun 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
Parks	\$476,953	\$311,507	\$153,437	\$464,944	-\$12,009	-3%
<b>Subtotal excluding Nondepartmental</b>	<b>\$476,953</b>	<b>\$311,507</b>	<b>\$153,437</b>	<b>\$464,944</b>	<b>-\$12,009</b>	<b>-3%</b>
Non-Departmental	\$0	\$12,745	\$4,025	\$16,770	\$16,770	0%
<b>Cyclorama Fund</b>	<b>\$476,953</b>	<b>\$324,252</b>	<b>\$157,462</b>	<b>\$481,714</b>	<b>\$4,761</b>	<b>1%</b>





## PARKS FACILITIES FUND (CYCLORAMA)

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual- MAR-2012	YTD Budget MAR-2013	YTD Actual- MAR-2013	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	336,675	357,715	306,609	476,953	523,866	46,913	10%
Expenditures	290,442	357,715	307,650	476,953	481,714	4,761	1%
<b>Surplus (deficit)</b>	<b>46,232</b>	<b>-</b>	<b>(1,041)</b>	<b>-</b>	<b>42,152</b>	<b>42,152</b>	<b>N/A</b>

**Major Revenue Variances:**

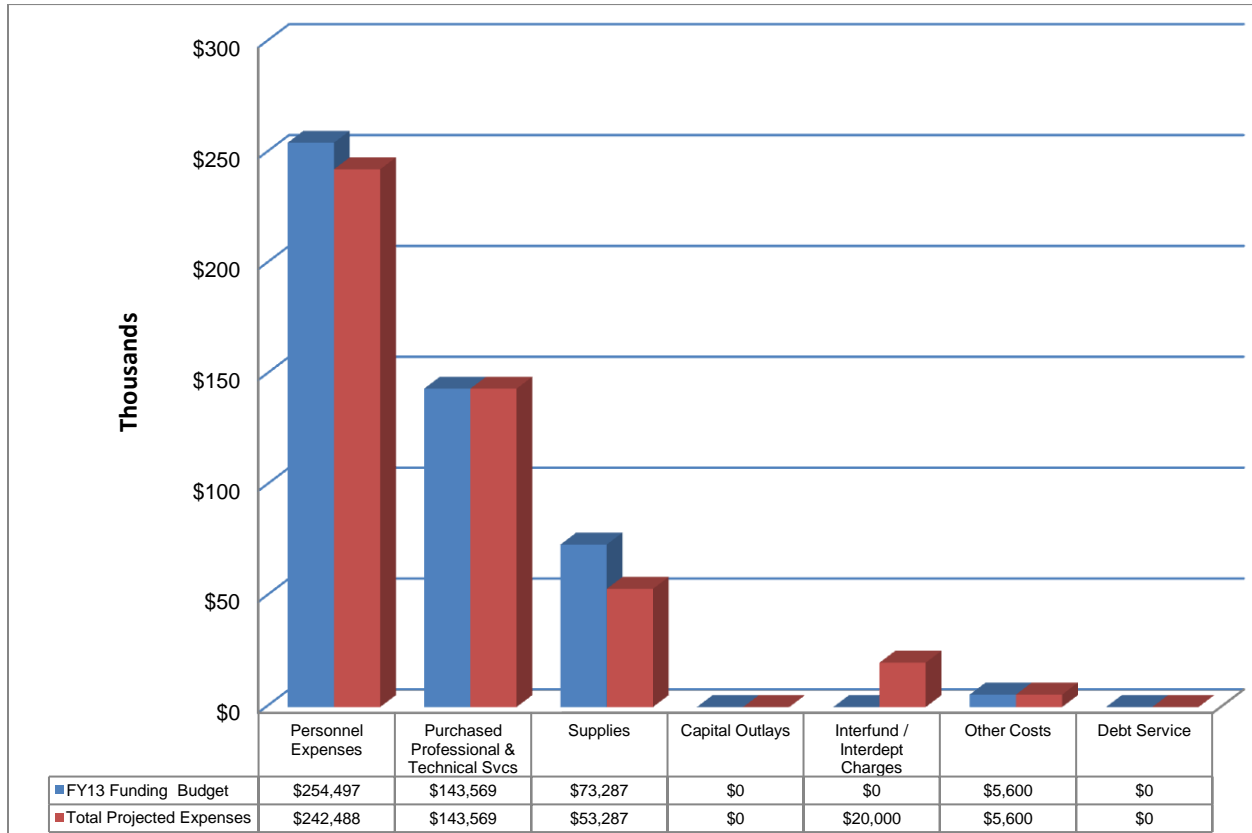
As of March 31, 2013, Parks project revenues to be more than anticipated. Revenues will continue to increase as field trips and events are booked at the facility.

**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.

**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.



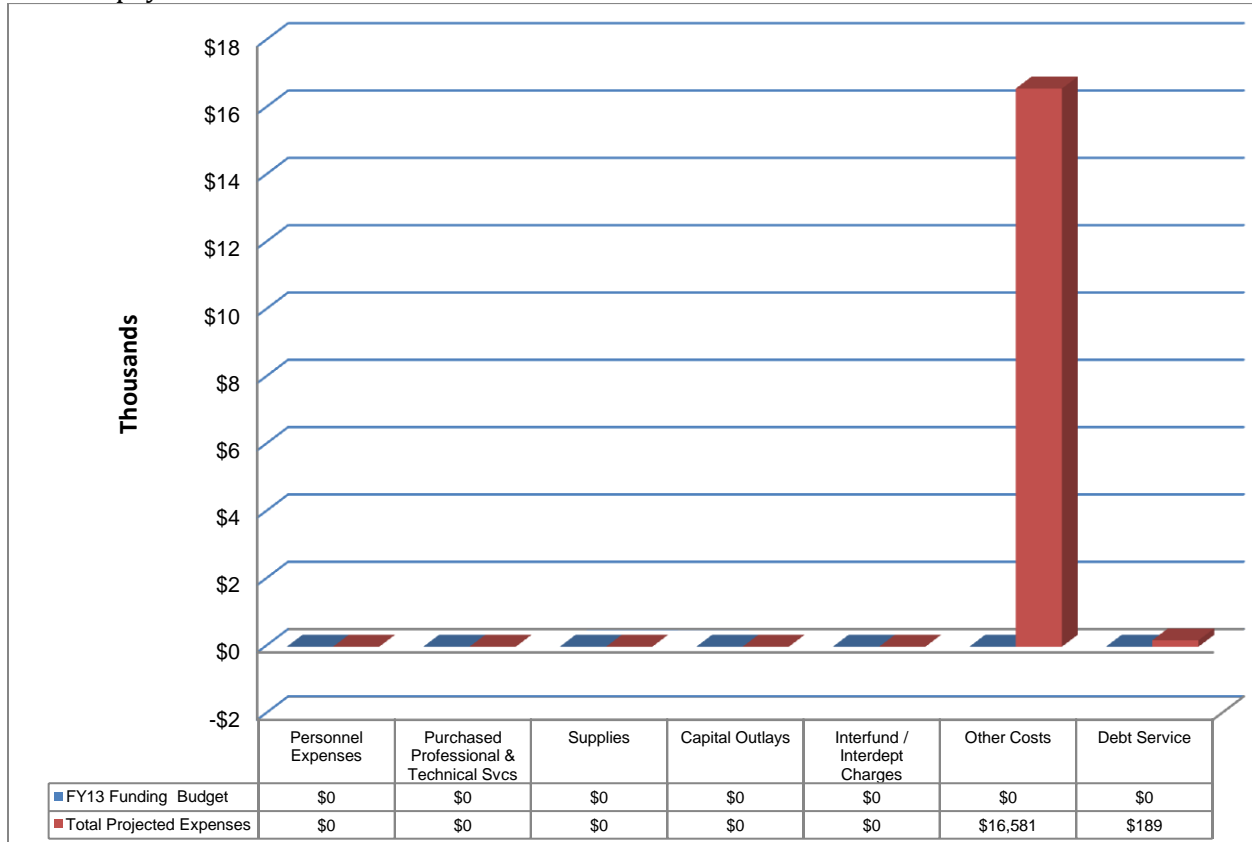
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar 2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$254,497	\$175,351	\$67,137	\$242,488	-\$12,009	-5%
Purchased Professional & Technical Svcs	\$143,569	\$102,901	\$40,668	\$143,569	\$0	0%
Supplies	\$73,287	28,027	\$25,260	\$53,287	-\$20,000	-27%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$20,000	\$20,000	\$20,000	0%
Other Costs	\$5,600	\$5,228	\$372	\$5,600	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$476,953</b>	<b>\$311,507</b>	<b>\$153,437</b>	<b>\$464,944</b>	<b>-\$12,009</b>	<b>-3%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, 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	Projected to spend at budget.
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 - Mar-2013)	Projected Expenses (Apr-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	\$12,436	\$4,145	\$16,581	\$16,581	0%
Debt Service	\$0	\$189	\$0	\$189	\$189	0%
<b>Grand Total</b>	<b>\$0</b>	<b>\$12,745</b>	<b>\$4,025</b>	<b>\$16,770</b>	<b>\$16,770</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	N/A
Purchased Professional & Technical Services	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

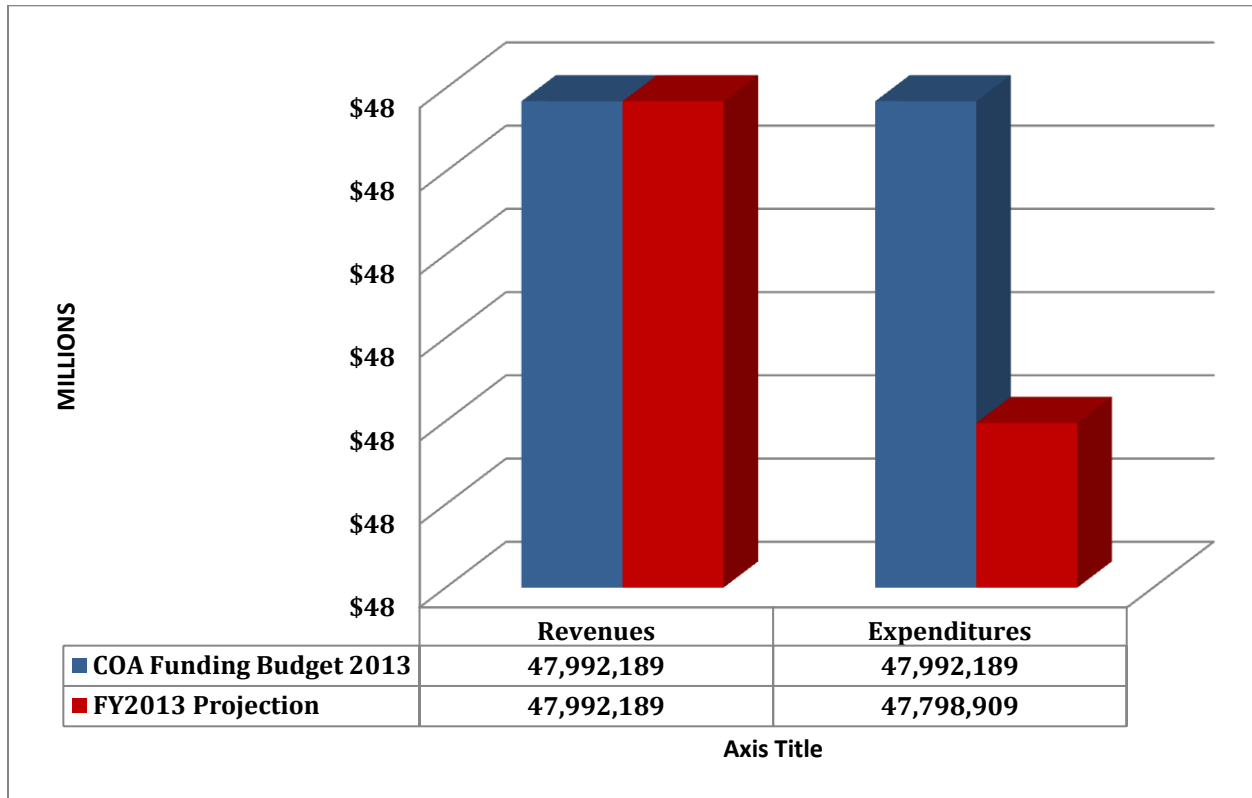
### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION SUMMARY

Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul 2012 - Mar 2013)	Projected Expenses (Apr 2013 - Jun 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
Finance	\$634,081	\$437,782	\$109,446	\$547,228	-\$86,853	-14%
Human Resources	\$367,108	\$188,817	\$47,204	\$236,022	-\$131,086	-36%
Information Technology	\$574,500	\$472,361	\$106,219	\$578,580	\$4,080	1%
Public Works	\$42,151,709	\$29,236,477	\$12,328,976	\$41,565,453	-\$586,256	-1%
<b>Subtotal excluding Nondepartmental</b>	<b>\$43,727,398</b>	<b>\$30,335,438</b>	<b>\$12,591,845</b>	<b>\$42,927,282</b>	<b>-\$800,116</b>	<b>-2%</b>
Non-Departmental	\$4,264,791	\$3,765,878	\$1,105,748	\$4,871,627	\$606,836	14%
<b>Solid Waste Fund</b>	<b>\$47,992,189</b>	<b>\$34,101,316</b>	<b>\$13,697,593</b>	<b>\$47,798,909</b>	<b>-\$193,280</b>	<b>0%</b>



## SOLID WASTE FUND

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual-MAR-2012	YTD Budget MAR-2013	YTD Actual-MAR-2013	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	27,890,049	35,994,142	27,846,159	47,992,189	47,992,189	-	0%
Expenditures	32,503,072	35,994,142	30,242,366	47,992,189	47,798,909	(193,280)	0%
<b>Surplus (deficit)</b>	<b>(4,613,023)</b>	-	<b>(2,396,207)</b>	-	<b>193,280</b>	<b>193,280</b>	N/A

**Major Revenue Variances:**

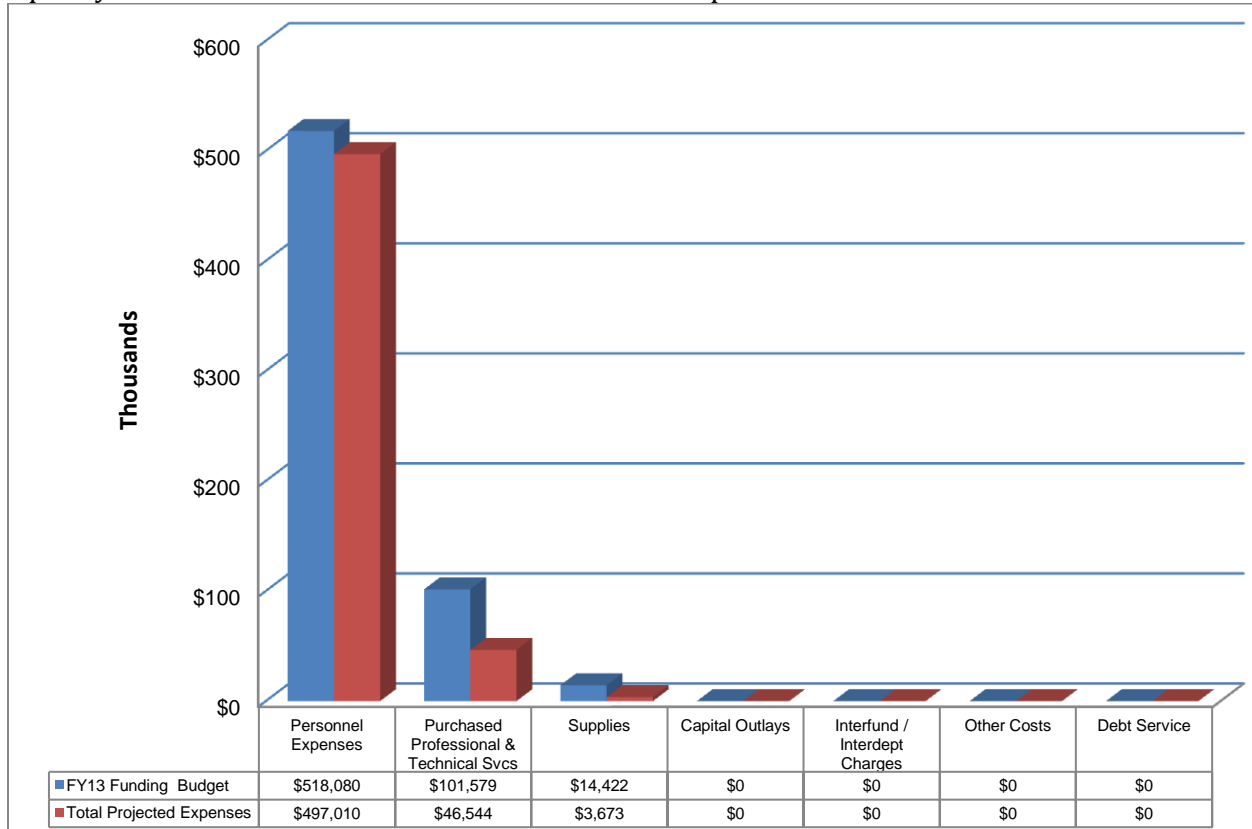
Solid Waste anticipates a higher collection rate for FY13.

**Major Expenditure Variances:**

Solid Waste Services anticipates being under budget by \$193K due to conservative spending.

**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 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$518,080	\$397,608	\$99,402	\$497,010	-\$21,070	-4%
Purchased Professional & Technical Svcs	\$101,579	\$37,235	\$9,309	\$46,544	-\$55,035	-54%
Supplies	\$14,422	\$2,939	\$735	\$3,673	-\$10,749	-75%
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>\$437,782</b>	<b>\$109,446</b>	<b>\$547,228</b>	<b>-\$86,853</b>	<b>-14%</b>

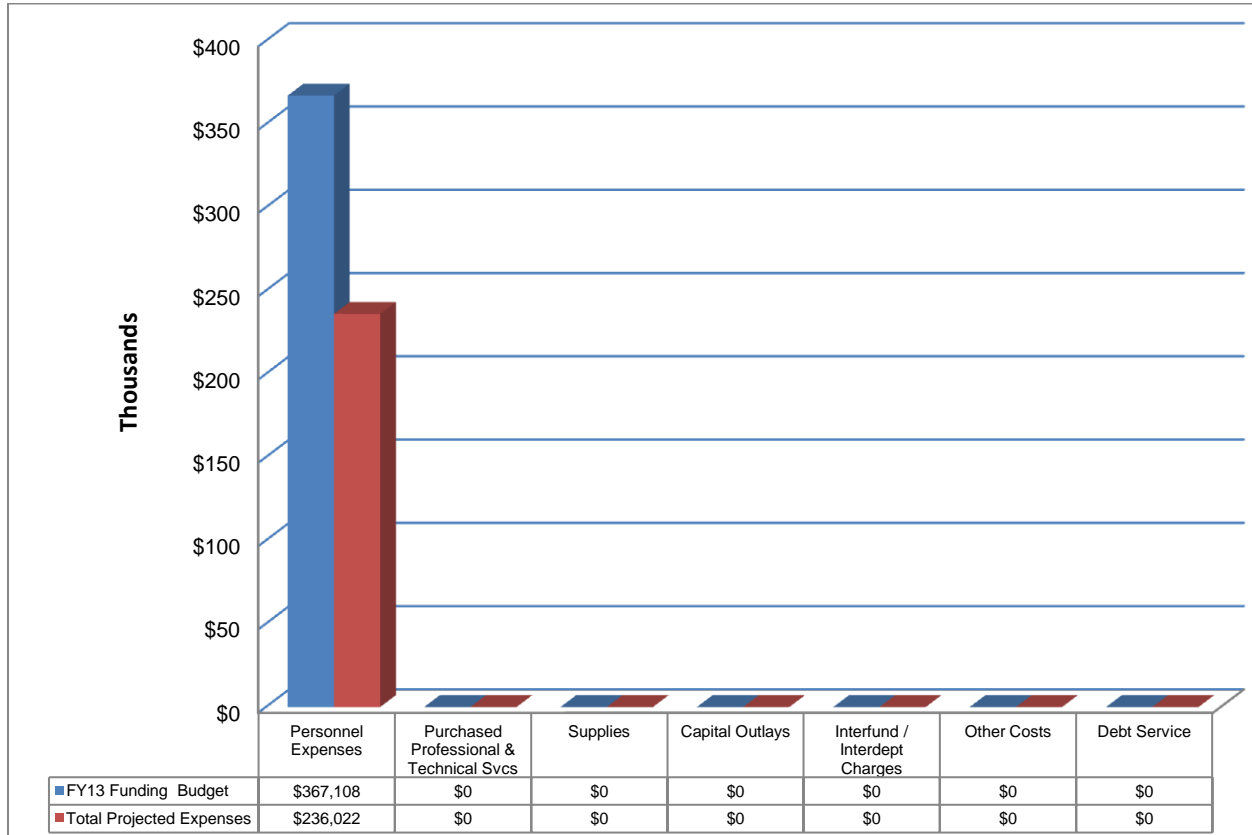
**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Finance had 1 vacancy.
Purchased Professional & Technical Services	As the Hyperion rollout continues, the Department of Finance realized cost for this project in the 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.



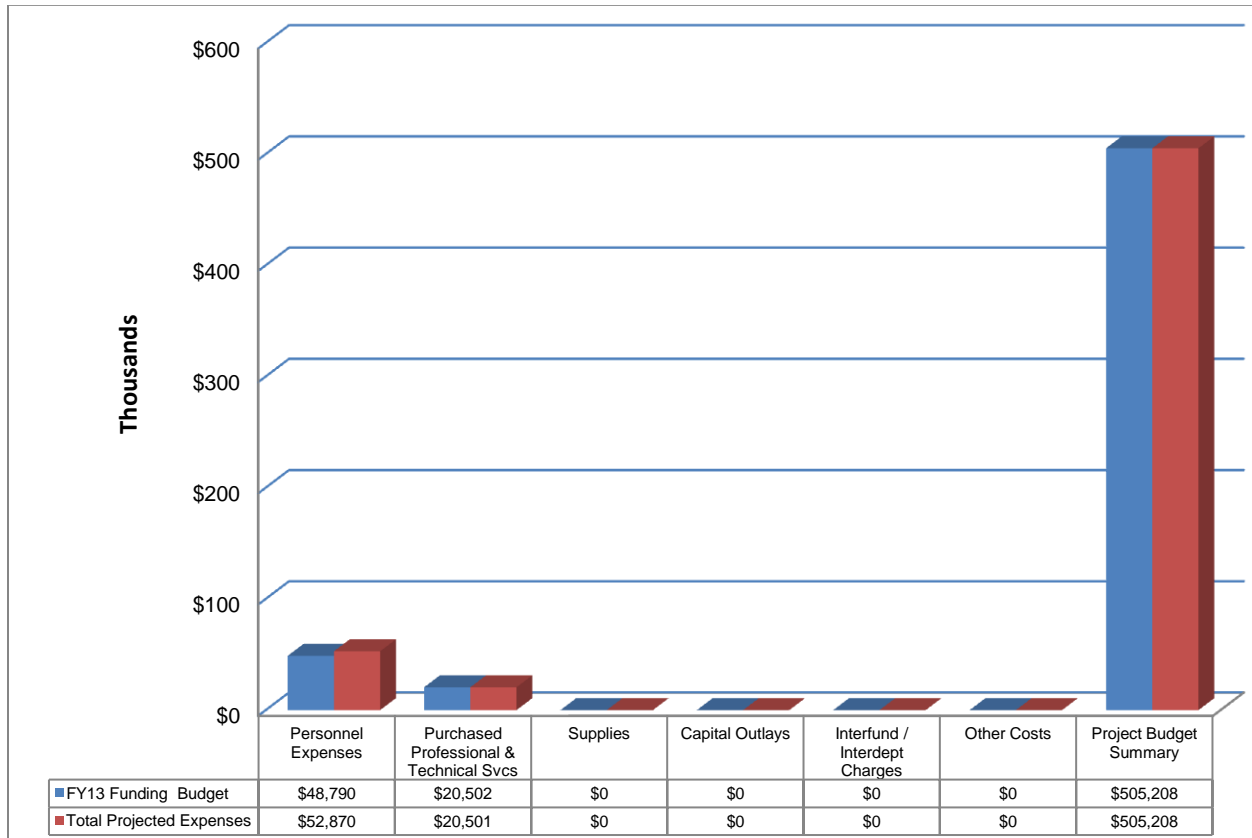
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$367,108	\$188,817	\$47,204	\$236,022	-\$131,086	-36%
Purchased Professional & Technical Svcs	\$0	\$0	\$0	\$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>\$188,817</b>	<b>\$47,204</b>	<b>\$236,022</b>	<b>-\$131,086</b>	<b>-36%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Human Resources had 3 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

**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.



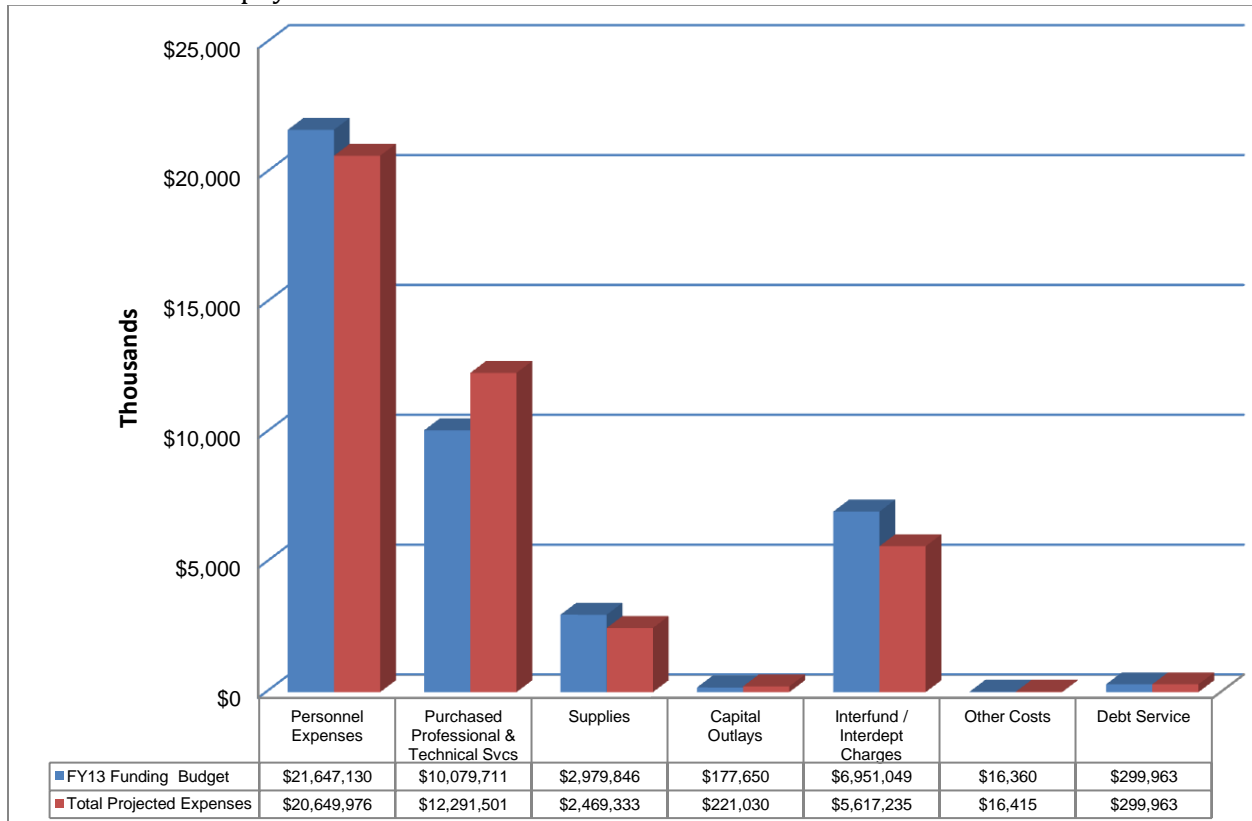
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$48,790	\$37,817	\$15,053	\$52,870	\$4,080	8%
Purchased Professional & Technical Svcs	\$20,502	\$16,001	\$4,500	\$20,501	-\$1	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%
Project Budget Summary	\$505,208	\$418,542	\$86,666	\$505,208	\$0	0%
<b>Grand Total</b>	<b>\$574,500</b>	<b>\$472,361</b>	<b>\$106,219</b>	<b>\$578,580</b>	<b>\$4,080</b>	<b>1%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, there were no vacancies.
Purchased Professional & Technical Services	Projected to spend within budget.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Project Budget Summary	FY13 311 Call Center Project Allocation (per Ordinance 12-O-1131).

**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.



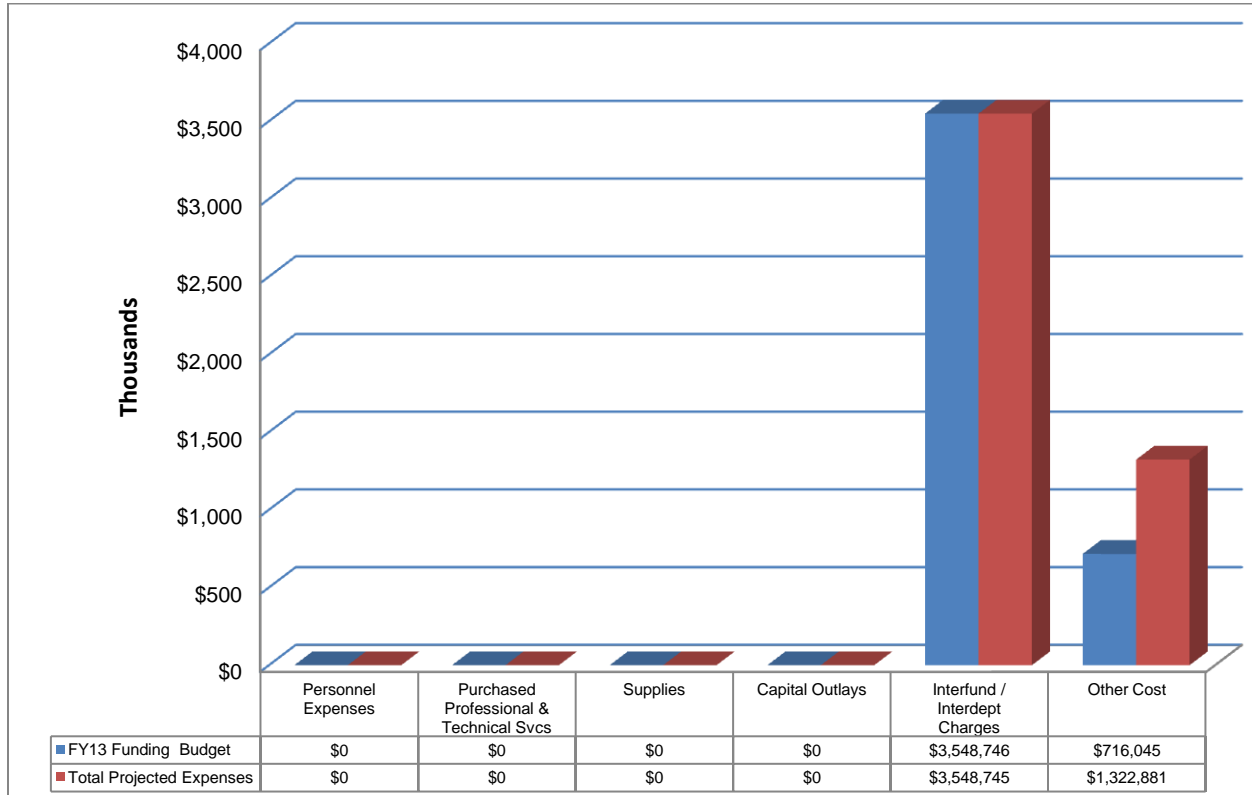
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$21,647,130	\$15,506,057	\$5,143,919	\$20,649,976	-\$997,154	-5%
Purchased Professional & Technical Svcs	\$10,079,711	\$8,223,616	\$4,067,885	\$12,291,501	\$2,211,790	22%
Supplies	\$2,979,846	\$1,287,313	\$1,182,020	\$2,469,333	-\$510,512	-17%
Capital Outlays	\$177,650	\$177,650	\$43,380	\$221,030	\$43,380	24%
Interfund / Interdept Charges	\$6,951,049	\$4,025,426	\$1,591,809	\$5,617,235	-\$1,333,814	-19%
Other Costs	\$16,360	\$16,415	\$0	\$16,415	\$54	0%
Debt Service	\$299,963	\$0	\$299,963	\$299,963	\$0	0%
<b>Grand Total</b>	<b>\$42,151,709</b>	<b>\$29,236,477</b>	<b>\$12,328,976</b>	<b>\$41,565,453</b>	<b>-\$586,256</b>	<b>-1%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Public Works/Solid Waste had 21 vacancies.
Purchased Professional & Technical Services	Variance is due to 311 Call Center expenses, Solid Waste disposal contracts and ROW Maintenance contract.
Supplies	Variance is due to the increase of recycling out of the R&E Fund.
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 - Mar-2013)	Projected Expenses (Apr-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	\$3,548,746	\$2,773,717	\$775,028	\$3,548,745	-\$1	0%
Other Cost	\$716,045	\$992,161	\$330,720	\$1,322,881	\$606,836	85%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$4,264,791</b>	<b>\$3,765,878</b>	<b>\$1,105,748</b>	<b>\$4,871,627</b>	<b>\$606,836</b>	<b>14%</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	Expected to spend within budget.
Other Costs	Variance is due to OPEB Retiree Cost is more than anticipated.
Debt Service	N/A

## WATER AND WASTEWATER REVENUE FUND SUMMARY

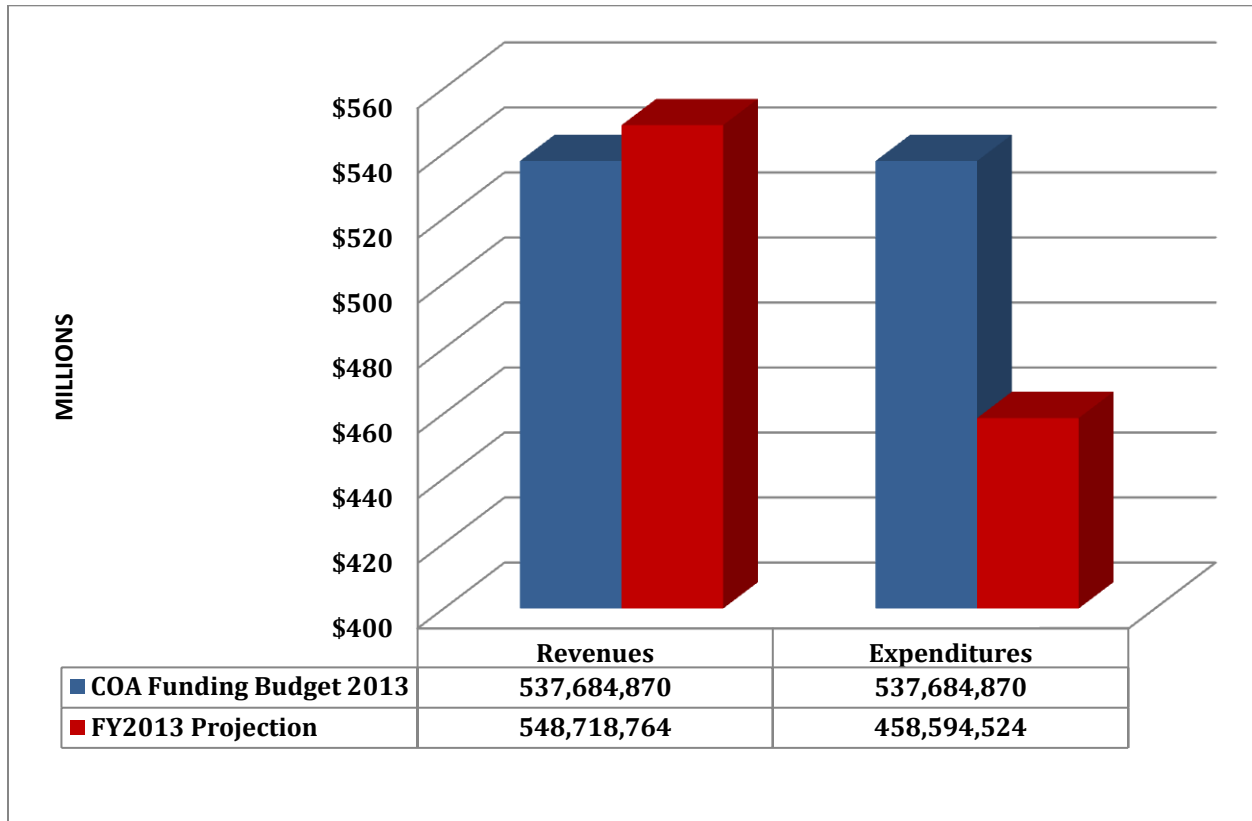
### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION SUMMARY

Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul 2012 - Mar 2013)	Projected Expenses (Apr 2013 - Jun 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
Auditor's Office	\$673,706	\$473,508	\$118,377	\$591,885	-\$81,821	-12%
Executive Offices	\$3,640,000	\$598,629	\$2,587,460	\$3,186,089	-\$453,911	-12%
Finance	\$995,386	\$657,558	\$164,389	\$821,947	-\$173,439	-17%
Human Resources	\$2,637,957	\$2,145,672	\$536,418	\$2,682,090	\$44,133	2%
Information Technology	\$3,791,695	\$2,925,623	\$884,780	\$3,810,403	\$18,708	0%
Law	\$7,487,283	\$3,333,763	\$1,905,124	\$5,238,887	-\$2,248,396	-30%
Procurement	\$1,304,103	\$734,214	\$422,290	\$1,156,504	-\$147,599	-11%
Public Works	\$716,183	\$621,385	\$217,478	\$838,863	\$122,680	17%
Water and Wastewater Revenue Fund	\$160,565,585	\$120,697,885	\$36,958,590	\$157,656,475	-\$2,909,110	-2%
<b>Subtotal excluding Nondepartmental</b>	<b>\$181,811,898</b>	<b>\$132,188,237</b>	<b>\$43,794,907</b>	<b>\$175,983,144</b>	<b>-\$5,828,754</b>	<b>-3%</b>
Non-Departmental	\$355,872,972	\$248,388,725	\$34,222,655	\$282,611,380	-\$73,261,592	-21%
<b>Water and Wastewater Revenue Fund</b>	<b>\$537,684,870</b>	<b>\$380,576,962</b>	<b>\$78,017,562</b>	<b>\$458,594,524</b>	<b>-\$79,090,346</b>	<b>-15%</b>



## WATER AND WASTEWATER REVENUE FUND

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual- MAR-2012	YTD Budget MAR-2013	YTD Actual- MAR-2013	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	409,301,506	403,263,653	402,561,858	537,684,870	548,718,764	11,033,894	2%
Expenditures	337,428,934	403,263,653	357,860,986	537,684,870	458,594,524	(79,090,346)	-15%
Surplus (deficit)	71,872,572	-	44,700,872	-	90,124,240	90,124,240	N/A

**Major Revenue Variances:**

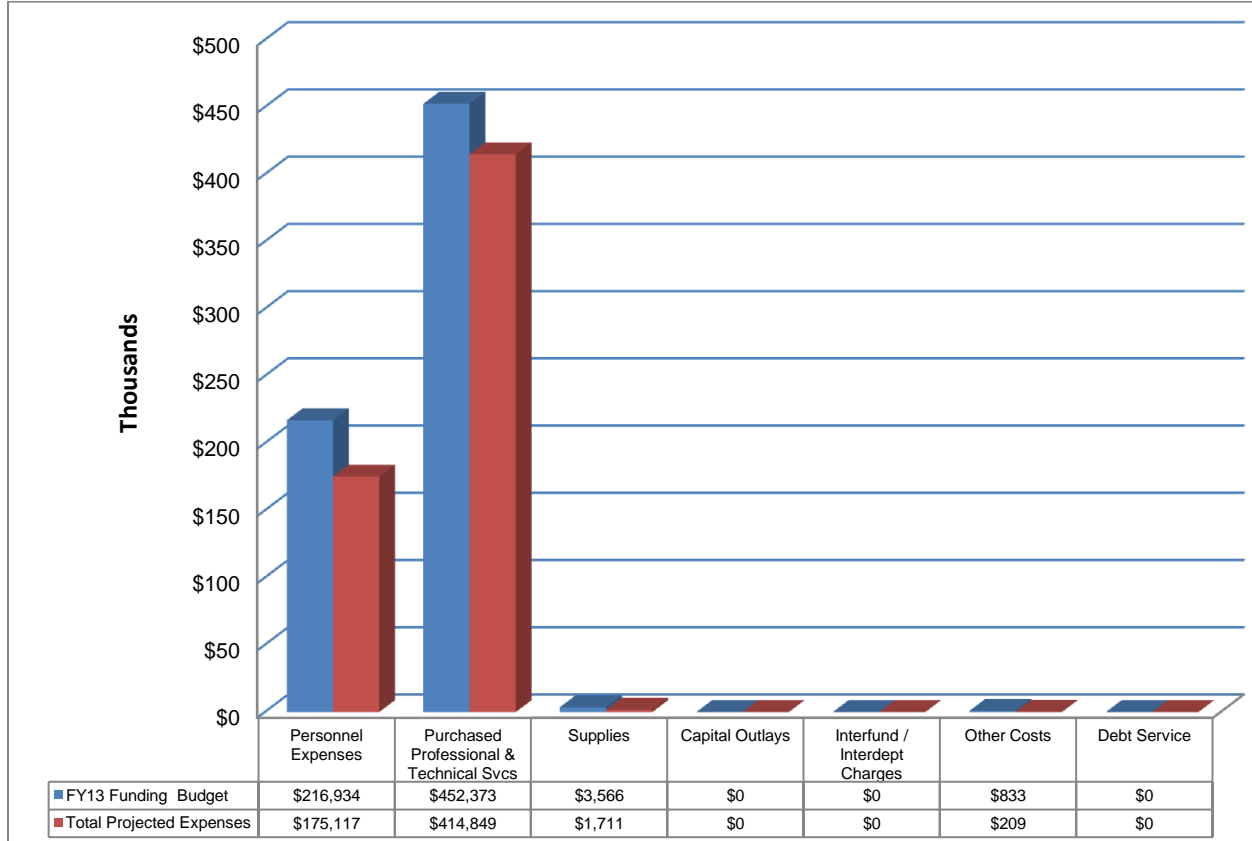
Revenue is projected to be higher than anticipated due to accruals not recorded in General Ledger and portion of MOST revenue to be recorded in Water and Wastewater Renewal and Extension.

**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 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$216,934	\$140,093	\$35,023	\$175,117	-\$41,817	-19%
Purchased Professional & Technical Svcs	\$452,373	\$331,879	\$82,970	\$414,849	-\$37,524	-8%
Supplies	\$3,566	\$1,369	\$342	\$1,711	-\$1,855	-52%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$833	\$167	\$42	\$209	-\$624	-75%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$673,706</b>	<b>\$473,508</b>	<b>\$118,377</b>	<b>\$591,885</b>	<b>-\$81,821</b>	<b>-12%</b>

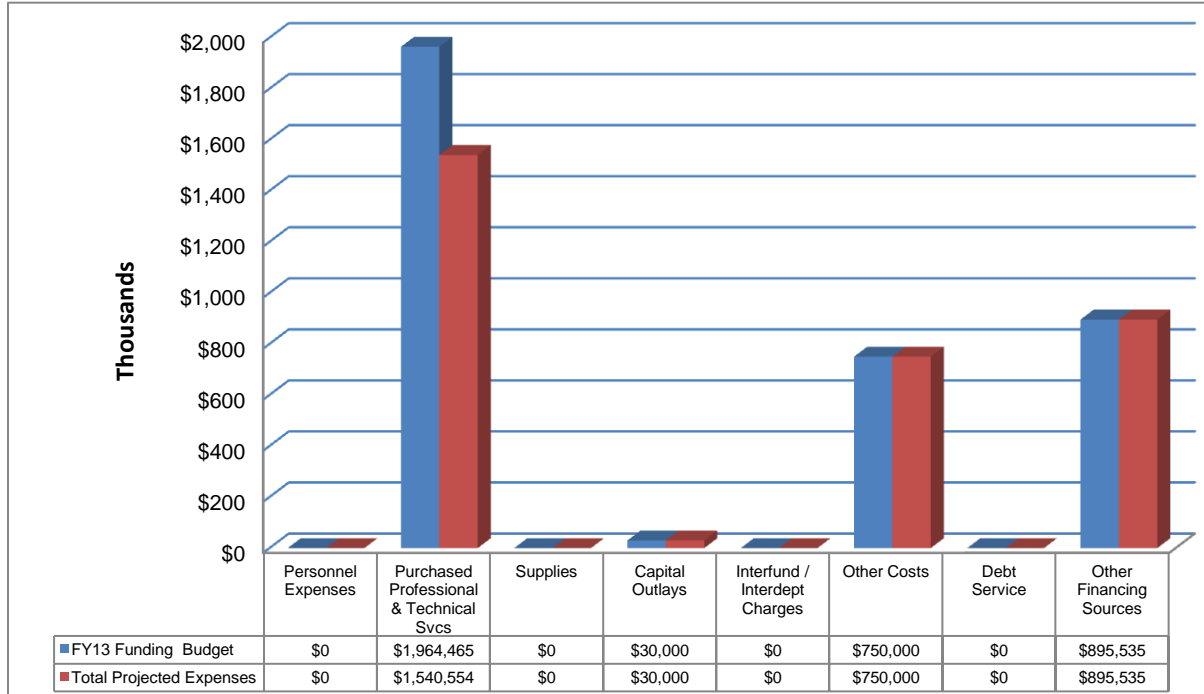
**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Auditor's Office had 1 vacant FTE Position.
Purchased Professional & Technical Services	This line item includes funds that are utilized for FY 12 and FY 13 Financial audits and contracted audit.
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 – 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.



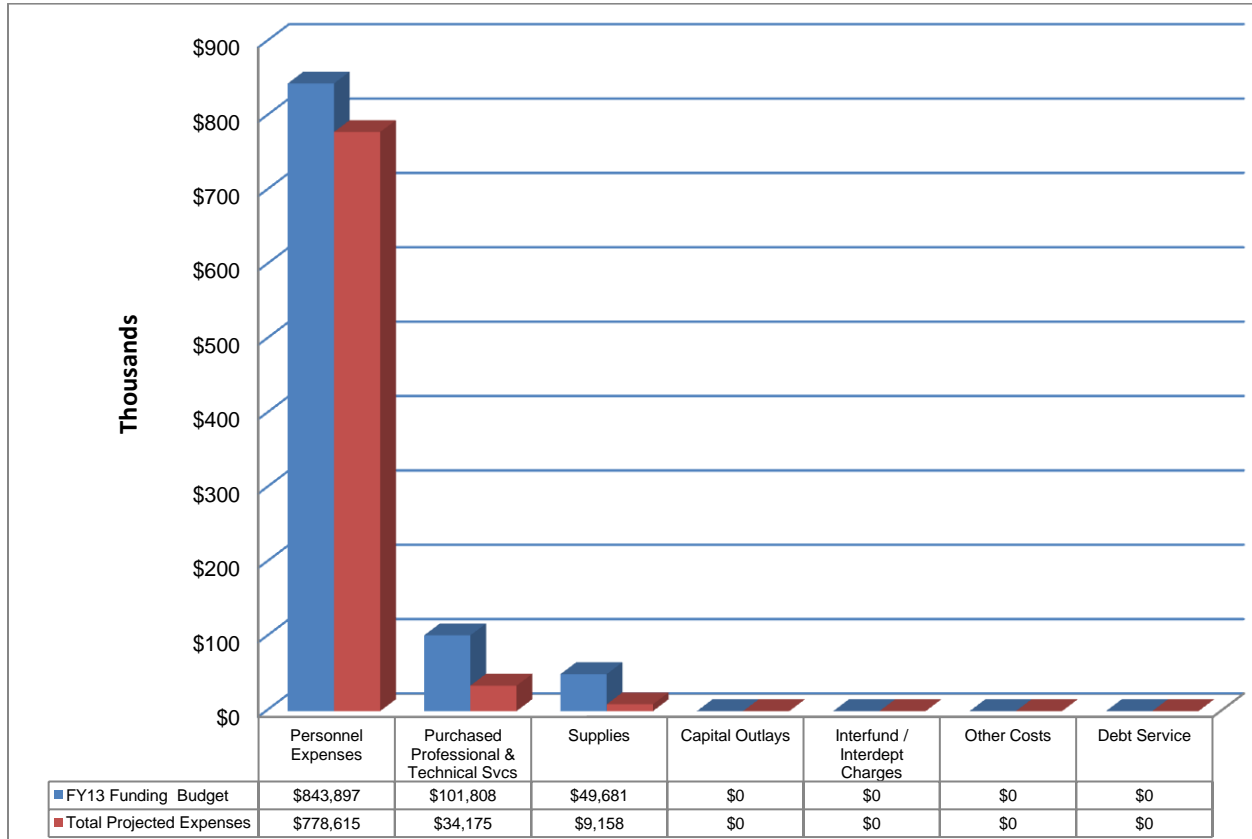
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$0	\$0	\$0	\$0	\$0	0%
Purchased Professional & Technical Svcs	\$1,964,465	\$598,629	\$941,925	\$1,540,554	-\$423,911	-22%
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>\$598,629</b>	<b>\$2,617,460</b>	<b>\$3,216,089</b>	<b>-\$423,911</b>	<b>-12%</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 4th quarter. Projected to spend within budget.
Interfund/Interdept Charges	N/A
Other Costs	Variance is due to anticipated moving and furniture expenses for 72 Marietta.
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.



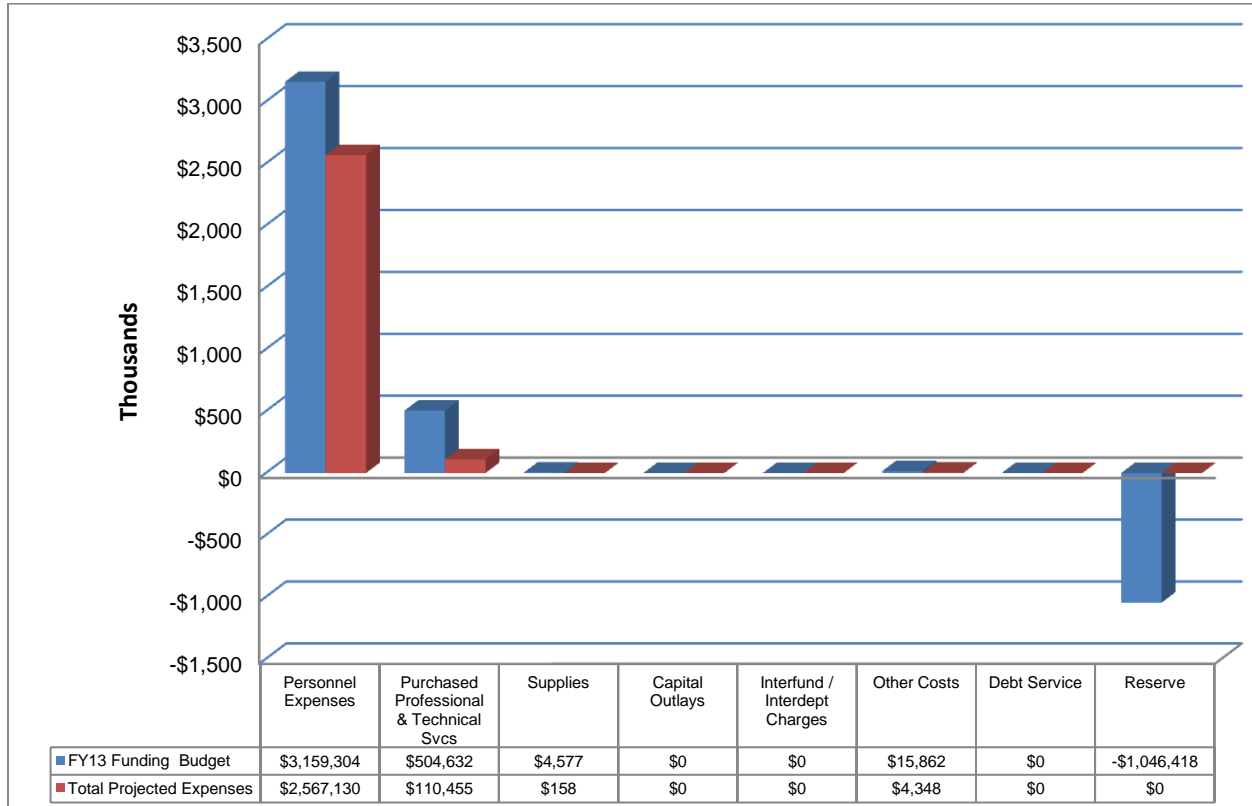
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$843,897	\$622,892	\$155,723	\$778,615	-\$65,282	-8%
Purchased Professional & Technical Svcs	\$101,808	\$27,340	\$6,835	\$34,175	-\$67,633	-66%
Supplies	\$49,681	\$7,326	\$1,832	\$9,158	-\$40,524	-82%
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>\$657,558</b>	<b>\$164,389</b>	<b>\$821,947</b>	<b>-\$173,439</b>	<b>-17%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Finance had 1 vacancy.
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

**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.



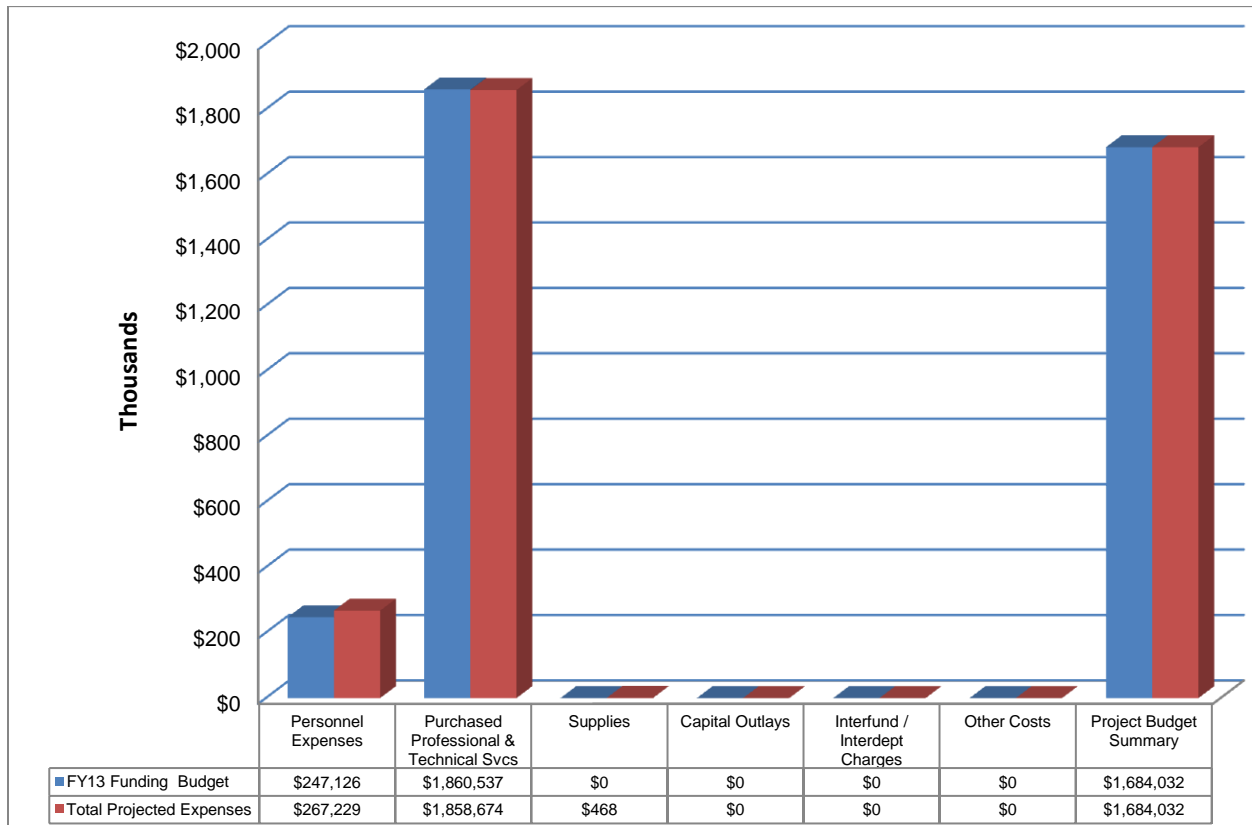
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$3,159,304	\$2,053,704	\$513,426	\$2,567,130	-\$592,174	-19%
Purchased Professional & Technical Svcs	\$504,632	\$88,364	\$22,091	\$110,455	-\$394,177	-78%
Supplies	\$4,577	\$126	\$32	\$158	-\$4,420	-97%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$15,862	\$3,478	\$870	\$4,348	-\$11,515	-73%
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>\$2,145,672</b>	<b>\$536,418</b>	<b>\$2,682,090</b>	<b>\$44,133</b>	<b>2%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Human Resources had 31 vacancies.
Purchased Professional & Technical Services	Projected to spend within budget.
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, fund 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.



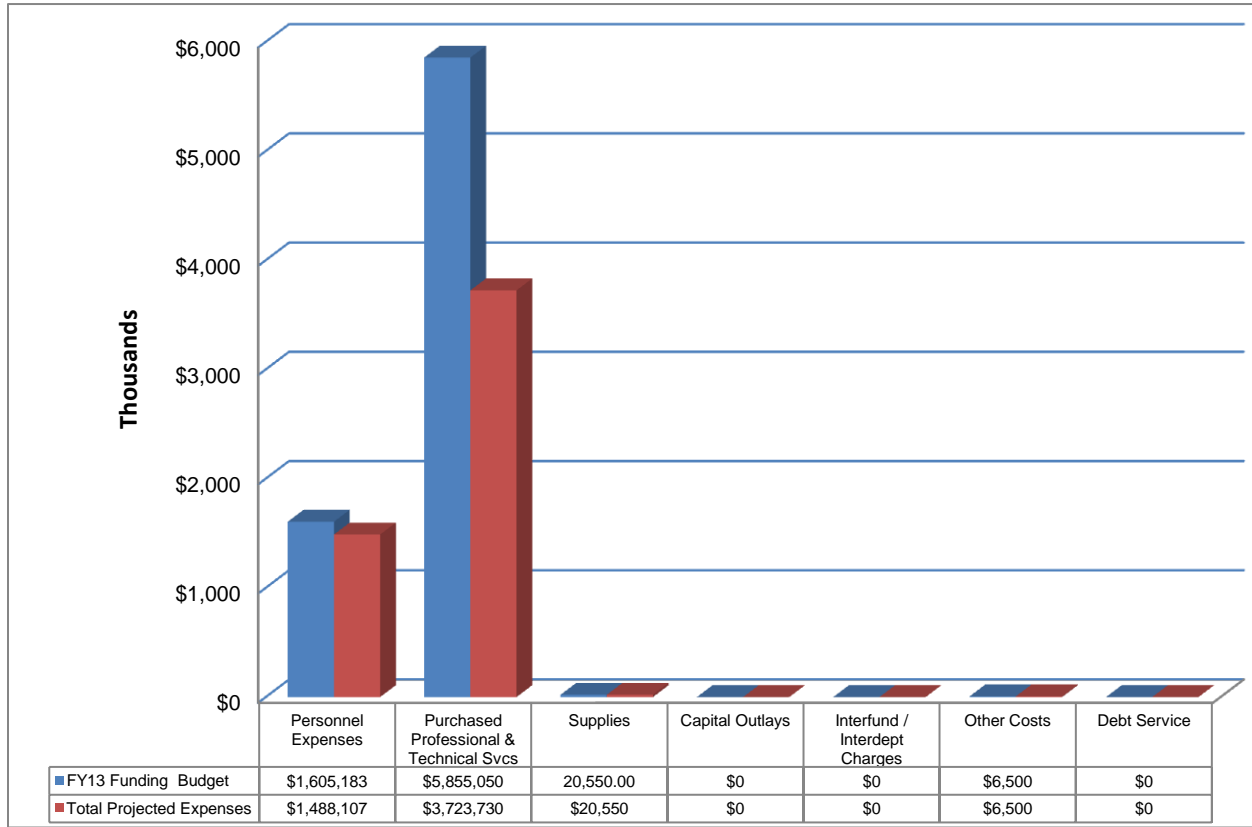
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$247,126	\$157,728	\$109,501	\$267,229	\$20,103	8%
Purchased Professional & Technical Svcs	\$1,860,537	\$1,371,416	\$487,259	\$1,858,674	-\$1,863	0%
Supplies	\$0	\$368	\$100	\$468	\$468	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%
Project Budget Summary	\$1,684,032	\$1,396,111	\$287,921	\$1,684,032	\$0	0%
<b>Grand Total</b>	<b>\$3,791,695</b>	<b>\$2,925,623</b>	<b>\$884,780</b>	<b>\$3,810,403</b>	<b>\$18,708</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, there were no vacancies; vacancy during first quarter.
Purchased Professional & Technical Services	Projected to spend within budget.
Supplies	Projected deficit due to anticipated 311 Call Center project costs higher than expected.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	N/A
Project Budget Summary	FY13 311 Call Center Project Allocation (per Ordinance 12-O-1131).

**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.



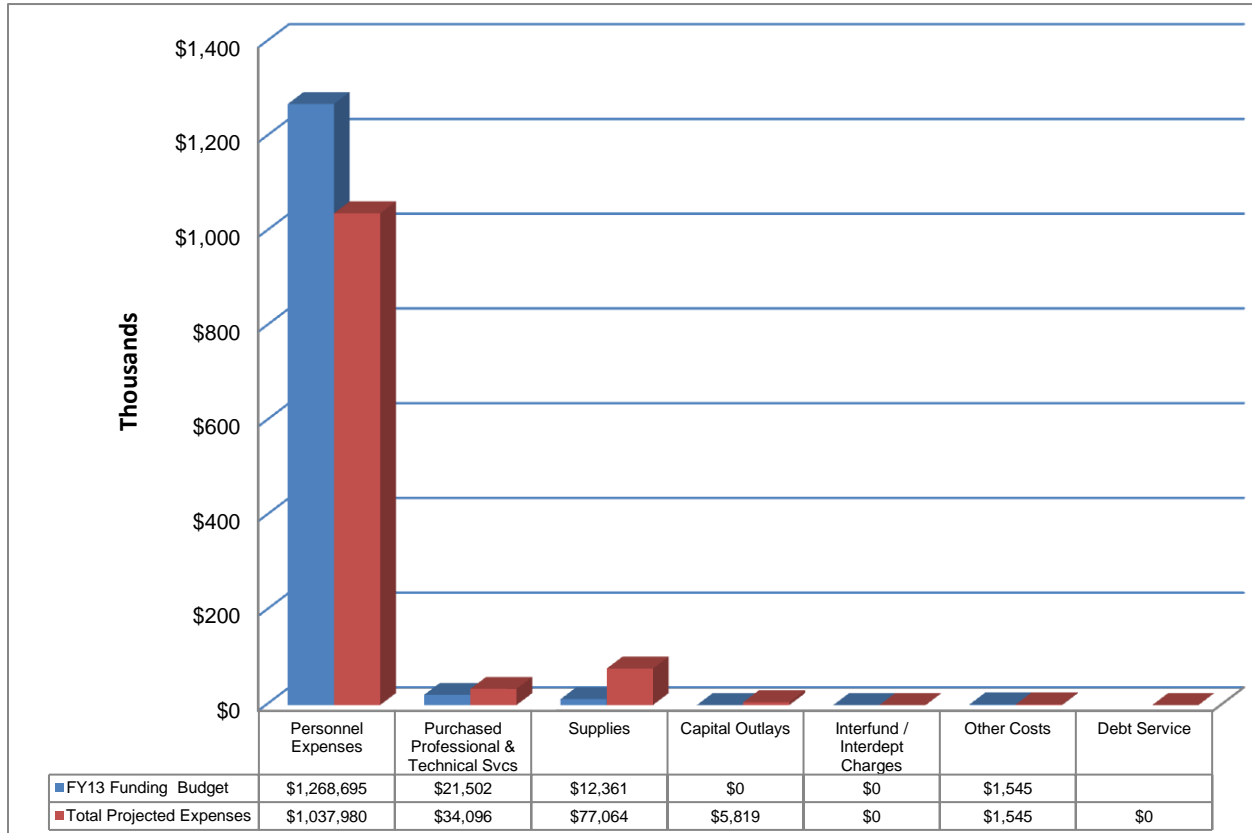
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$1,605,183	\$1,156,527	\$331,580	\$1,488,107	-\$117,076	-7%
Purchased Professional & Technical Svcs	\$5,855,050	\$2,158,910	\$1,564,820	\$3,723,730	-\$2,131,320	-36%
Supplies	20,550.00	\$14,228	\$6,322	\$20,550	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$6,500	\$4,097	\$2,403	\$6,500	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$7,487,283</b>	<b>\$3,333,763</b>	<b>\$1,905,124</b>	<b>\$5,238,887</b>	<b>-\$2,248,396</b>	<b>-30%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Law had two vacancies.
Purchased Professional & Technical Services	Variance due to less anticipated Professional services, outside counsel expenses and \$566,500 remaining in the disparity fund. Remaining disparity funds budgeted in FY14.
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.



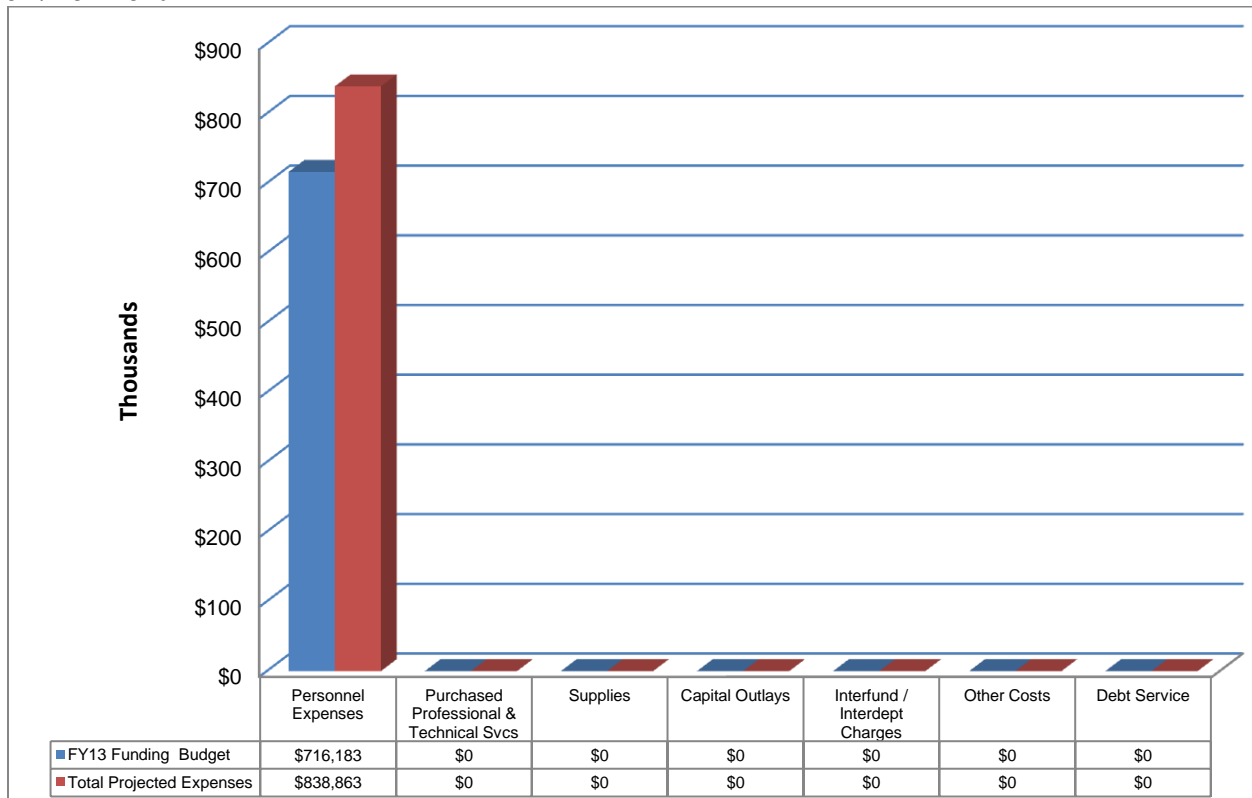
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$1,268,695	\$650,702	\$387,278	\$1,037,980	-\$230,715	-18%
Purchased Professional & Technical Svcs	\$21,502	\$6,220	\$27,876	\$34,096	\$12,594	59%
Supplies	\$12,361	\$71,473	\$5,591	\$77,064	\$64,703	523%
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	\$1,545	\$1,545	\$0	0%
Debt Service		\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$1,304,103</b>	<b>\$734,214</b>	<b>\$422,290</b>	<b>\$1,156,504</b>	<b>-\$147,599</b>	<b>-11%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31 2013, there was one vacancy; but filled now. Savings in salary account to offset extra help for ERP project.
Purchased Professional & Technical Services	Variance is due to the installation of cubicles and copier lease.
Supplies	Variance is due to the installation of cubicles and additional office furniture.
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 – 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.



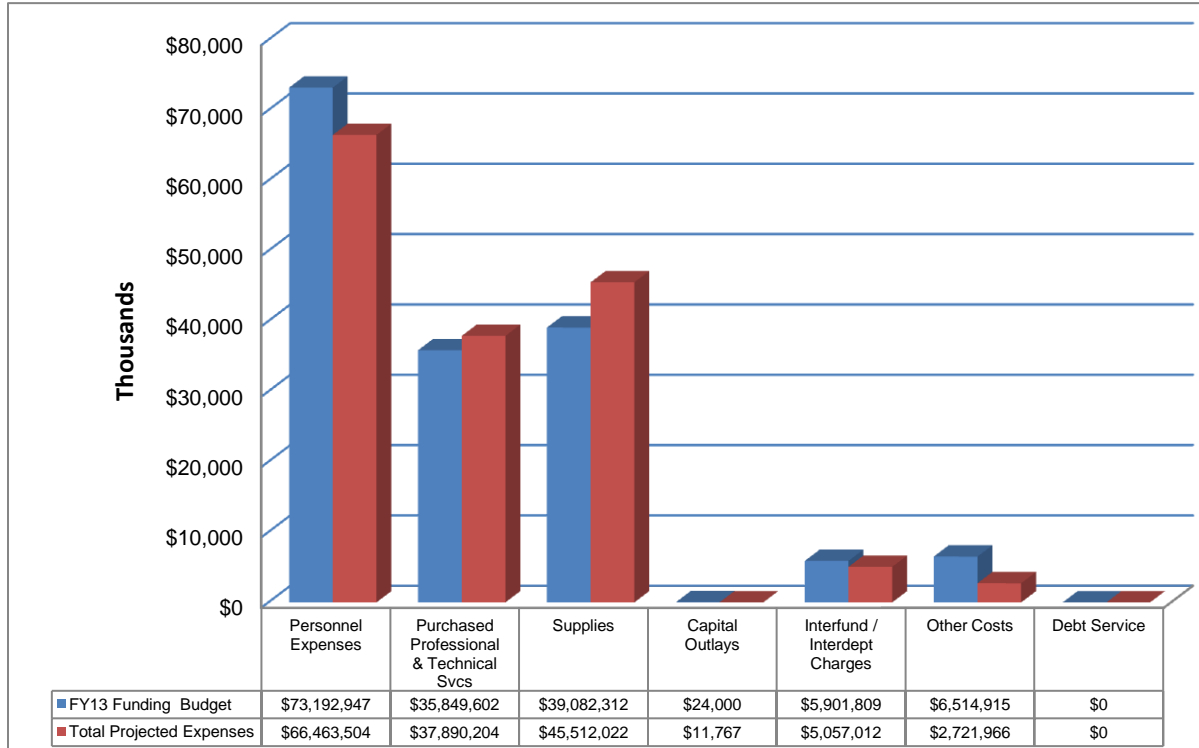
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$716,183	\$621,385	\$217,478	\$838,863	\$122,680	17%
Purchased Professional & Technical Svcs	\$0	\$0	\$0	\$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>\$621,385</b>	<b>\$217,478</b>	<b>\$838,863</b>	<b>\$122,680</b>	<b>17%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Variance is due to Overtime and Worker's Compensation.
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 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$73,192,947	\$50,518,203	\$15,945,301	\$66,463,504	-\$6,729,443	-9%
Purchased Professional & Technical Svcs	\$35,849,602	\$29,874,621	\$8,015,583	\$37,890,204	\$2,040,602	6%
Supplies	\$39,082,312	\$34,118,440	\$11,393,582	\$45,512,022	\$6,429,710	16%
Capital Outlays	\$24,000	\$11,767	\$0	\$11,767	-\$12,233	-51%
Interfund / Interdept Charges	\$5,901,809	\$3,740,620	\$1,316,392	\$5,057,012	-\$844,797	-14%
Other Costs	\$6,514,915	\$2,434,234	\$287,732	\$2,721,966	-\$3,792,949	-58%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
<b>Grand Total</b>	<b>\$160,565,585</b>	<b>\$120,697,885</b>	<b>\$36,958,590</b>	<b>\$157,656,475</b>	<b>-\$2,909,110</b>	<b>-2%</b>

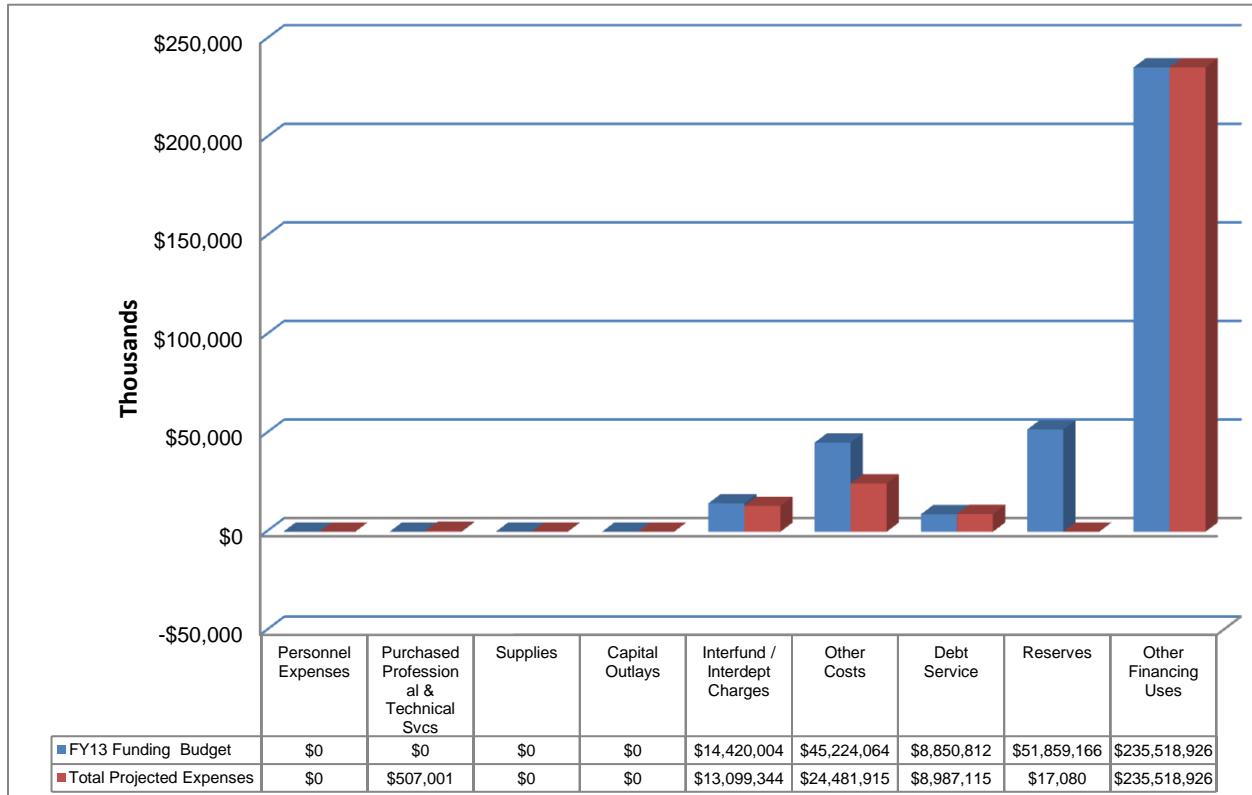
**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Under budget due to 170 vacancies department wide in Water and Wastewater Revenue fund.
Purchased Professional & Technical Services	Over due to higher than anticipated repair & maintenance expenses.
Supplies	Over due to higher than anticipated supply purchases and utilities.
Capital Outlays	Surplus due to less than anticipated capital outlays.
Interfund/Interdept Charges	Surplus due to less than anticipated motor fuel & repair costs.
Other Costs	Surplus due to less than anticipated expenses.
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 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$0	\$132,108	-\$132,108	\$0	\$0	0%
Purchased Professional & Technical Svcs	\$0	\$1,640,141	-\$1,133,140	\$507,001	\$507,001	0%
Supplies	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$14,420,004	\$7,999,000	\$5,100,344	\$13,099,344	-\$1,320,660	-9%
Other Costs	\$45,224,064	\$18,359,608	\$6,122,307	\$24,481,915	-\$20,742,149	-46%
Debt Service	\$8,850,812	\$7,000,432	\$1,986,683	\$8,987,115	\$136,303	2%
Reserves	\$51,859,166	\$17,080	\$0	\$17,080	-\$51,842,086	-100%
Other Financing Uses	\$235,518,926	\$213,240,357	\$22,278,569	\$235,518,926	\$0	0%
<b>Grand Total</b>	<b>\$355,872,972</b>	<b>\$248,388,725</b>	<b>\$34,222,655</b>	<b>\$282,611,380</b>	<b>-\$73,261,592</b>	<b>-21%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	Personnel expenses to be reclassified to correct dept org.
Purchased Professional & Technical Services	Accrual amount to be reversed; The other expenses (and encumbrance) are associated with the Oracle agreement.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Under budget due to less than anticipated health insurance costs for retirees.
Debt Service	Over due to higher than anticipated loan processing fees. Interest/ principal payments as budgeted.
Reserves	Encumbrance and actuals to be charged to correct account.
Other Financing Uses	Sinking fund requirements for debt services as budgeted.



## **OTHER FUNDS**



## E911 FUND SUMMARY

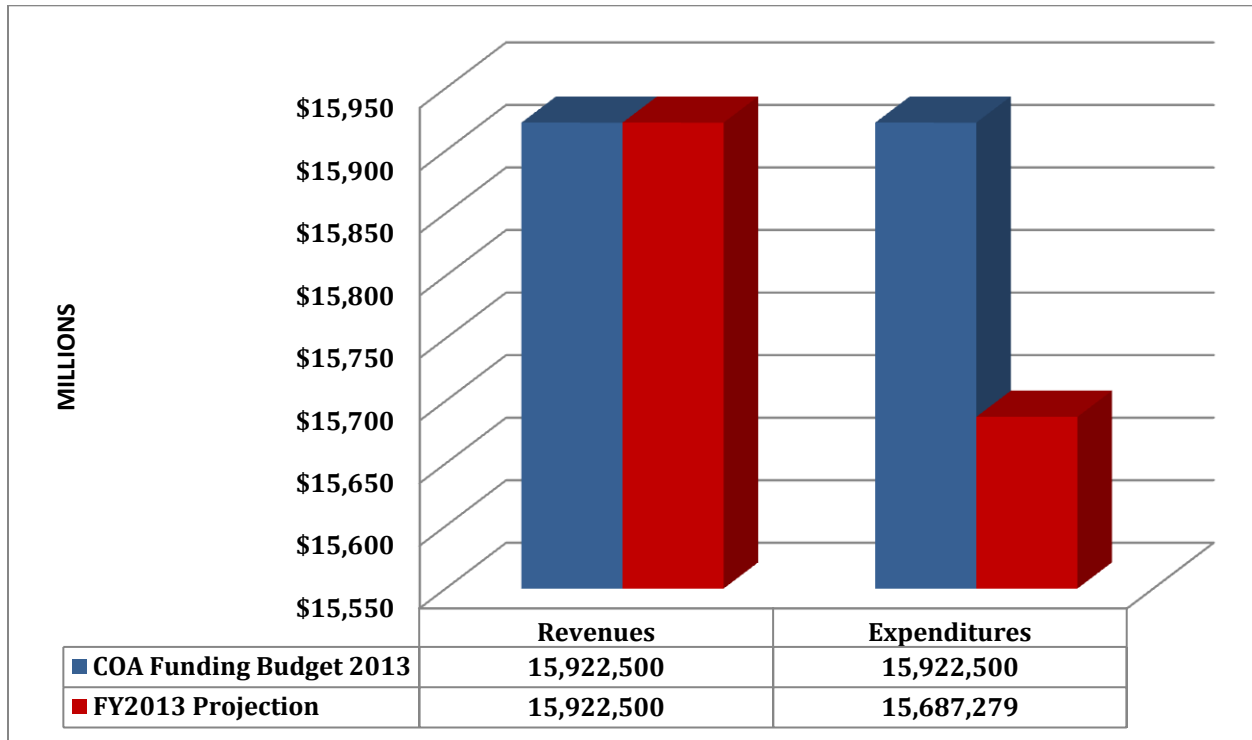
### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION SUMMARY

Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul 2012 - Mar 2013)	Projected Expenses (Apr 2013 - Jun 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
Information Technology	\$421,773	\$110,126	\$108,181	\$218,307	-\$203,466	-48%
Police Services	\$15,500,727	\$11,607,241	\$3,861,731	\$15,468,972	-\$31,755	0%
<b>Emergency 911 Fund</b>	<b>\$15,922,500</b>	<b>\$11,717,366</b>	<b>\$3,969,912</b>	<b>\$15,687,279</b>	<b>-\$235,221</b>	<b>-1%</b>



## E911

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual- MAR-2012	YTD Budget MAR-2013	YTD Actual- MAR-2013	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	7,186,740	11,941,875	7,432,656	15,922,500	15,922,500	-	0%
Expenditures	11,821,832	11,941,875	11,673,215	15,922,500	15,687,279	(235,221)	-1%
Surplus (deficit)	(4,635,092)	-	(4,240,559)	-	235,221	235,221	N/A

**Major Revenue Variances:**

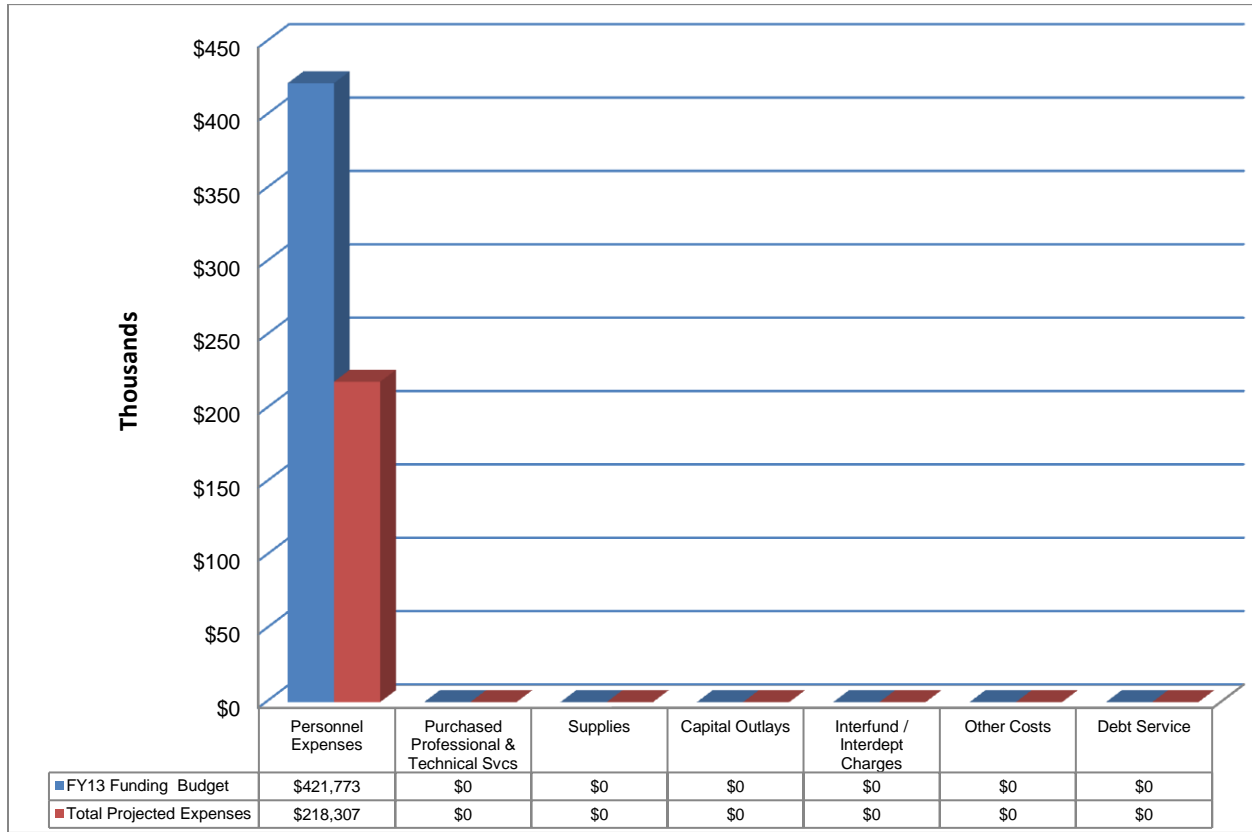
As of March 31, 2013, E911/Police Services revenue is projected to be \$10MM and projected to receive subsidy from the General Fund approximately at \$5MM.

**Major Expenditure Variances:**

As of March 31, 2013, E911/Police Services/DIT had a total of 18 vacancies, which two (2) are DIT and sixteen (16) are Police Services.

**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 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$421,773	\$110,126	\$108,181	\$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>\$110,126</b>	<b>\$108,181</b>	<b>\$218,307</b>	<b>-\$203,466</b>	<b>0%</b>

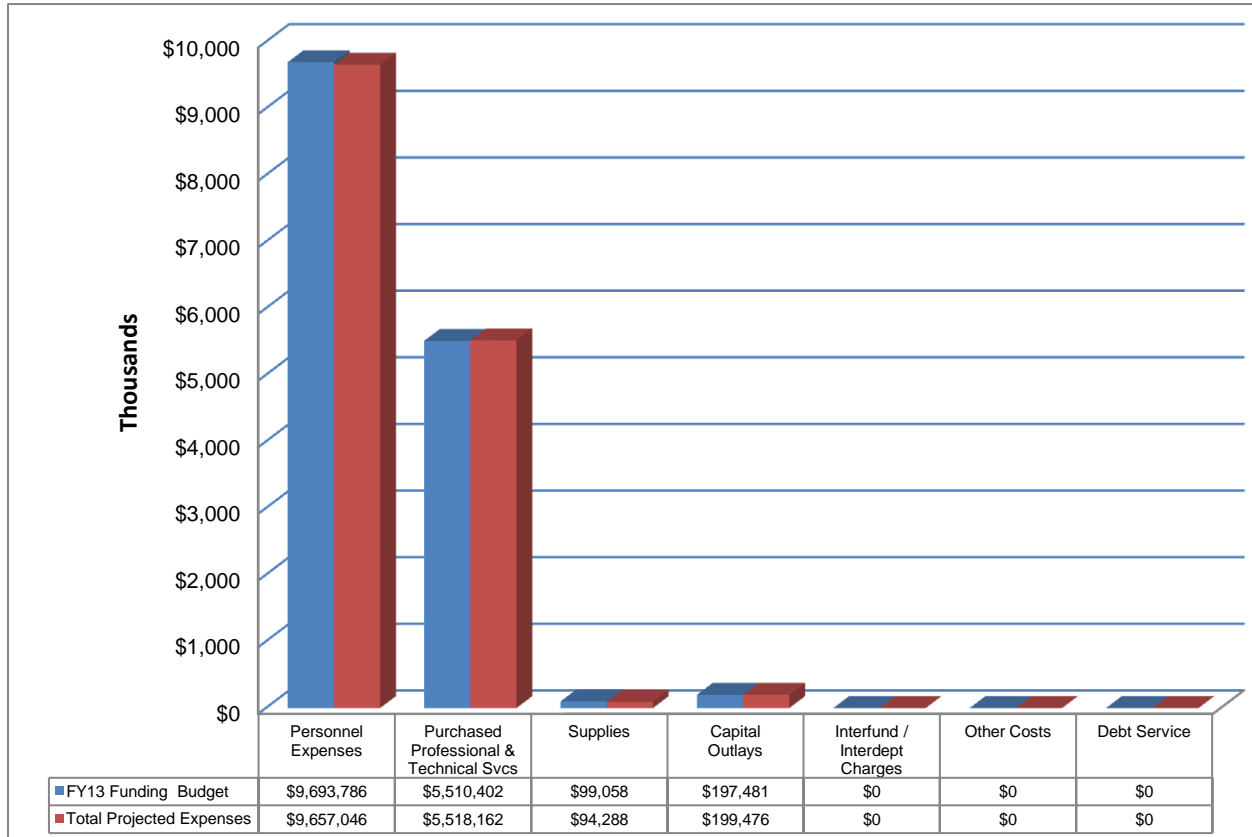
**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, there were two vacancies. Surplus due to timing of the three currently filled positions.
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 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$9,693,786	\$7,208,915	\$2,448,131	\$9,657,046	-\$36,740	0%
Purchased Professional & Technical Svcs	\$5,510,402	\$4,296,662	\$1,221,500	\$5,518,162	\$7,760	0%
Supplies	\$99,058	\$32,188	\$62,100	\$94,288	-\$4,770	-5%
Capital Outlays	\$197,481	\$69,476	\$130,000	\$199,476	\$1,995	1%
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>\$15,500,727</b>	<b>\$11,607,241</b>	<b>\$3,861,731</b>	<b>\$15,468,972</b>	<b>-\$31,755</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, 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., Everbridge contract for 911 services and PSSI payment).
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



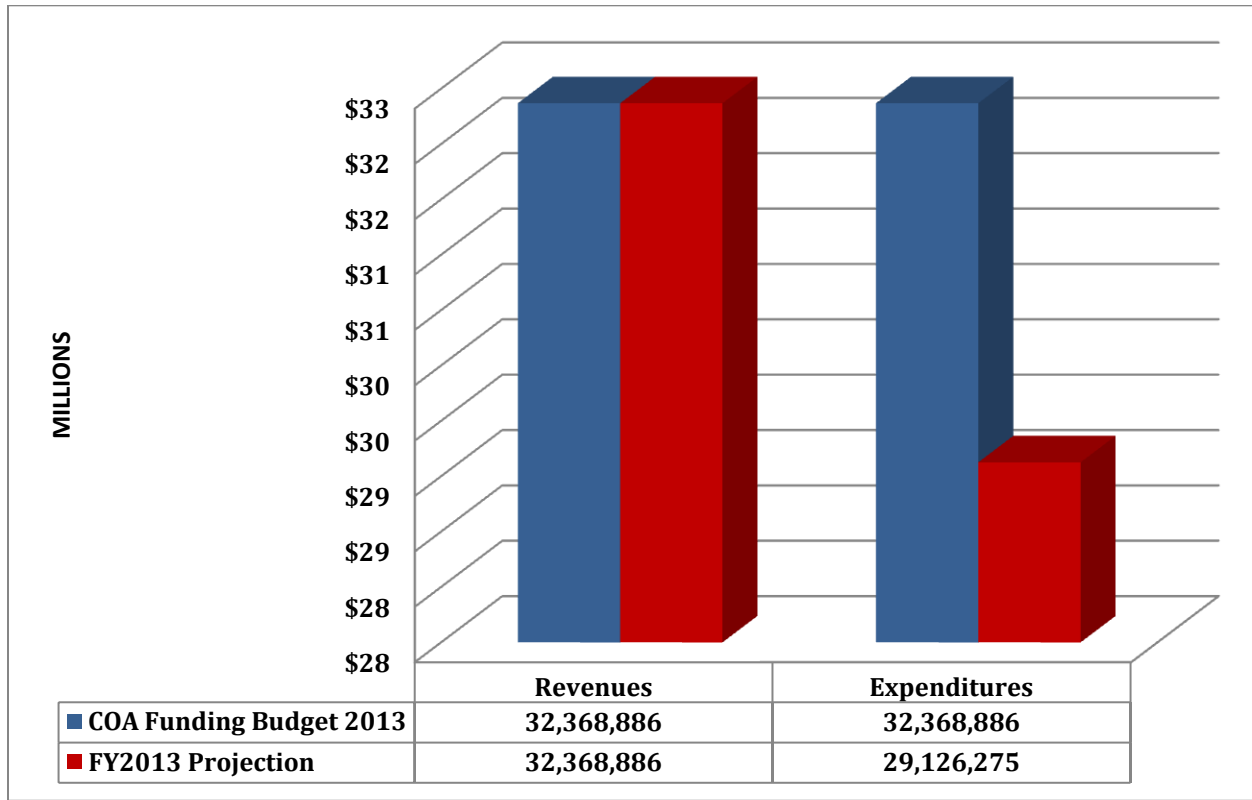
**FLEET MANAGEMENT FUND SUMMARY**  
**BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION SUMMARY**

Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul 2012 - Mar 2013)	Projected Expenses (Apr 2013 - Jun 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
Human Resources	\$174,458	\$62,067	\$15,517	\$77,584	-\$96,874	-56%
Information Technology	\$0	\$791	\$0	\$791	\$791	0%
Public Works	\$28,312,625	\$22,370,281	\$6,453,520	\$28,823,801	\$511,176	2%
<b>Subtotal excluding Nondepartmental</b>	<b>\$28,487,083</b>	<b>\$22,433,140</b>	<b>\$6,469,037</b>	<b>\$28,902,176</b>	<b>\$415,093</b>	<b>1%</b>
Non-Departmental	\$3,881,803	\$171,824	\$52,275	\$224,099	-\$3,657,704	-94%
	<b>\$32,368,886</b>	<b>\$22,604,963</b>	<b>\$6,521,312</b>	<b>\$29,126,275</b>	<b>-\$3,242,611</b>	<b>-10%</b>



## FLEET MANAGEMENT

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual-MAR-2012	YTD Budget MAR-2013	YTD Actual-MAR-2013	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	21,780,937	24,276,665	19,101,887	32,368,886	32,368,886	-	0%
Expenditures	26,566,071	24,276,665	22,397,017	32,368,886	29,126,275	(3,242,611)	-10%
Surplus (deficit)	(4,785,134)	-	(3,295,131)	-	3,242,611	3,242,611	N/A

**Major Revenue Variances:**

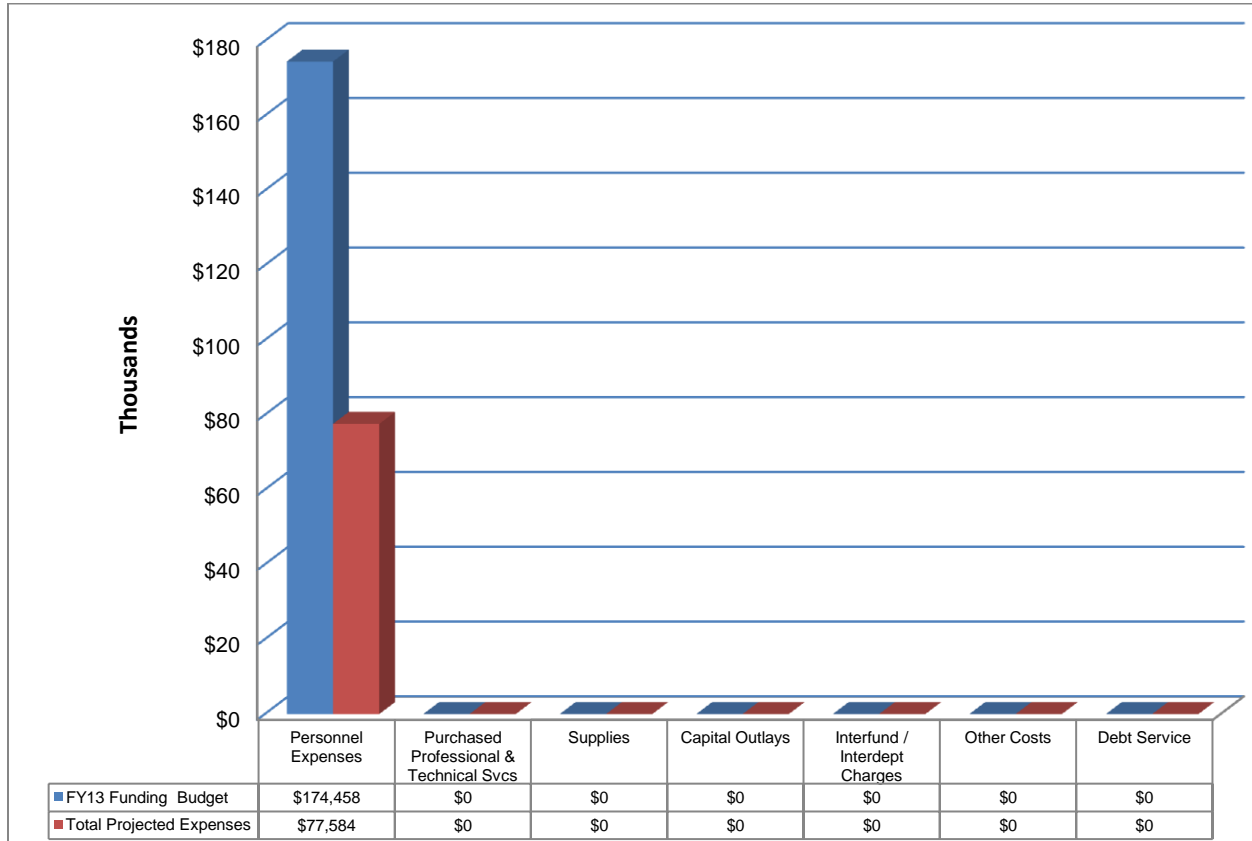
FY13 Revenues are projected to exceed expenses by \$3.2MM.

**Major Expenditure Variances:**

Variance is mainly due to Indirect Cost not 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.



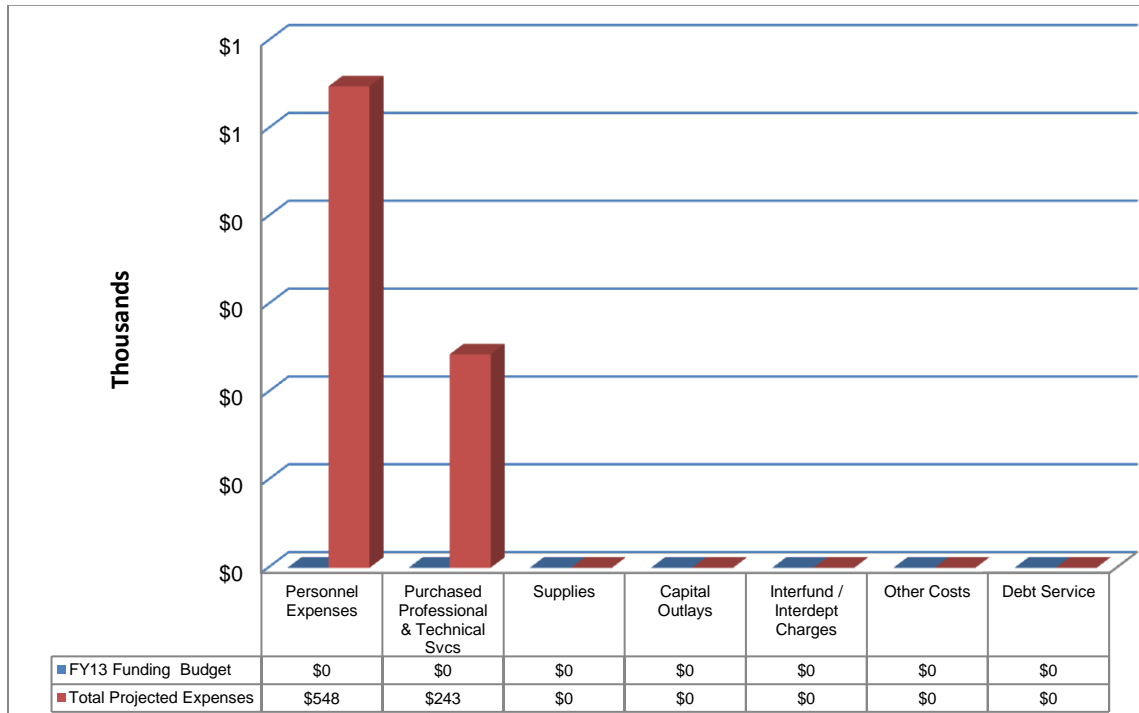
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$174,458	\$62,067	\$15,517	\$77,584	-\$96,874	-56%
Purchased Professional & Technical Svcs	\$0	\$0	\$0	\$0	\$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>\$62,067</b>	<b>\$15,517</b>	<b>\$77,584</b>	<b>-\$96,874</b>	<b>-56%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Human Resources had 3 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

**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.



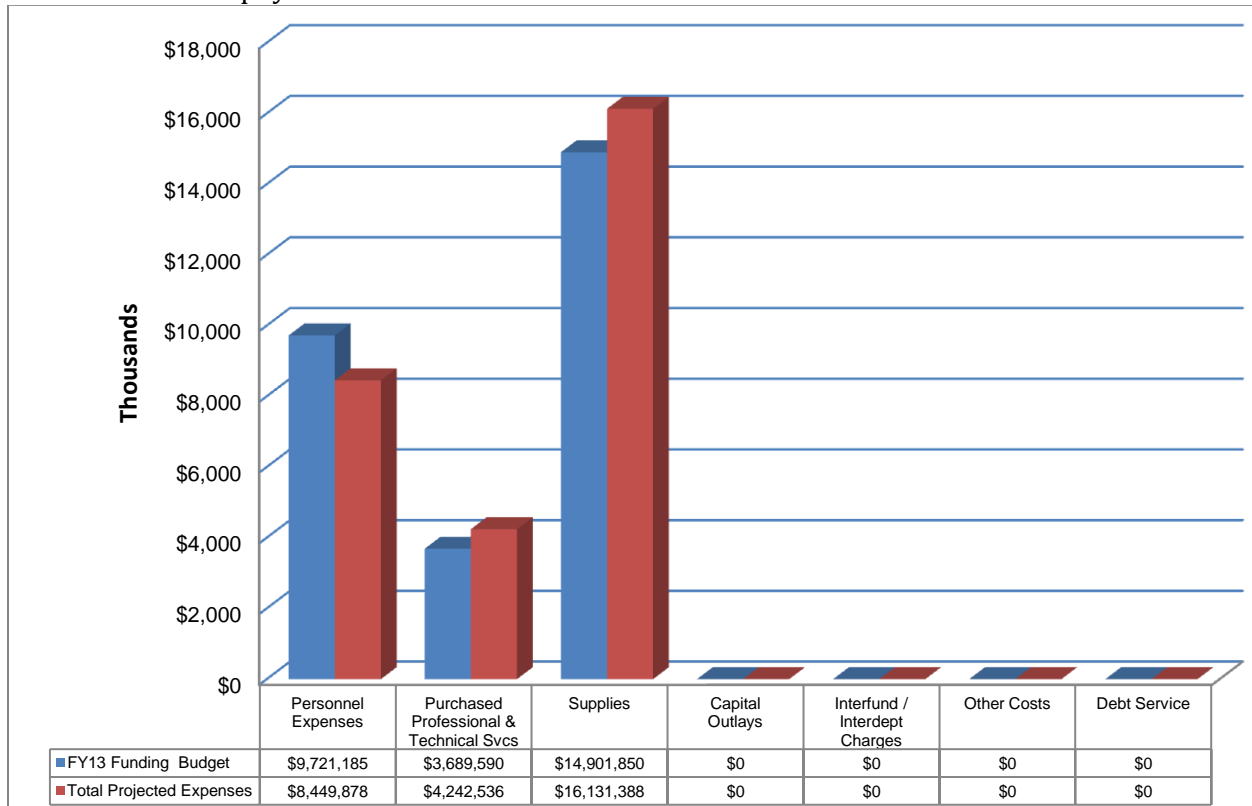
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$0	\$548	\$0	\$548	\$548	0%
Purchased Professional & Technical Svcs	\$0	\$243	\$0	\$243	\$243	0%
Supplies	\$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>\$791</b>	<b>\$0</b>	<b>\$791</b>	<b>\$791</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	This line item consists of allocated personnel costs. These 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 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 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$9,721,185	\$6,338,554	\$2,111,324	\$8,449,878	-\$1,271,307	-13%
Purchased Professional & Technical Svcs	\$3,689,590	\$3,714,681	\$527,855	\$4,242,536	\$552,946	15%
Supplies	\$14,901,850	\$12,317,047	\$3,814,341	\$16,131,388	\$1,229,538	8%
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>\$22,370,281</b>	<b>\$6,453,520</b>	<b>\$28,823,801</b>	<b>\$511,176</b>	<b>2%</b>

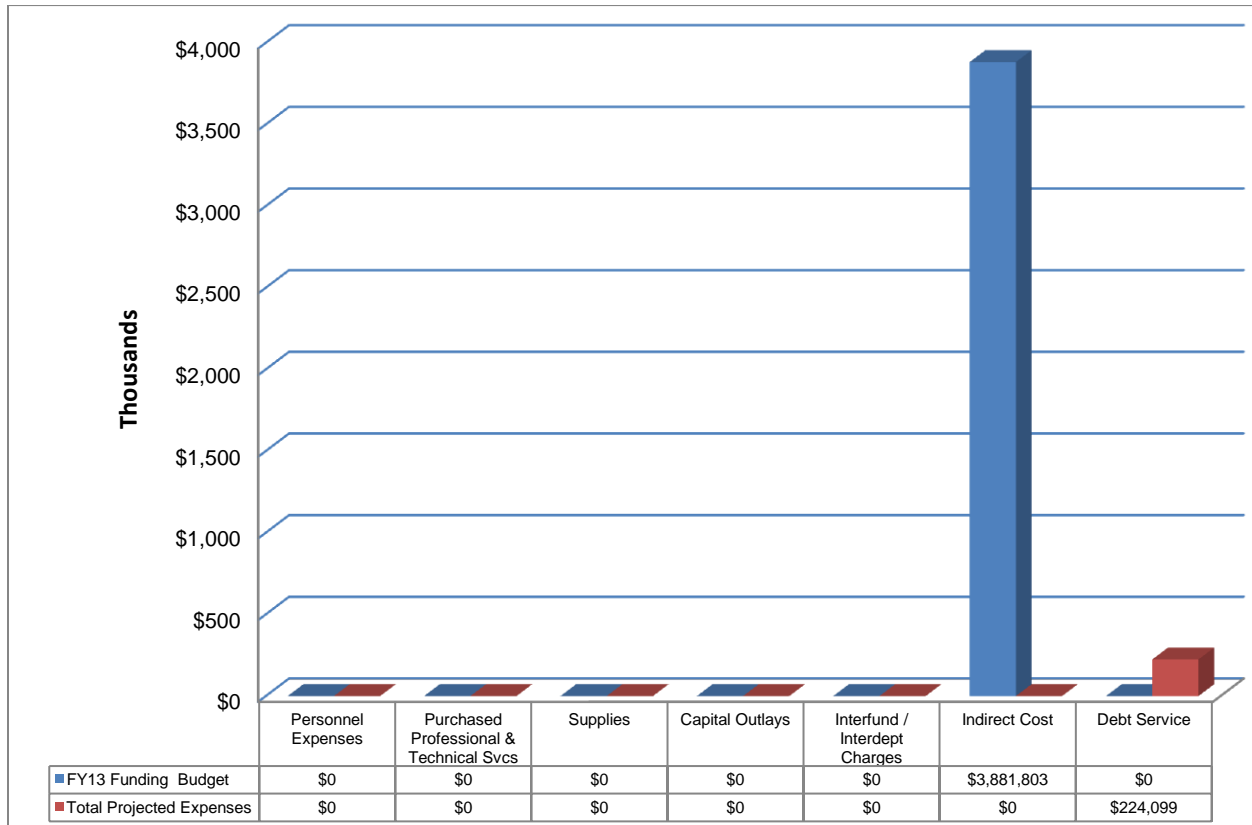
**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Public Works/Fleet Management had 17 vacancies.
Purchased Professional & Technical Services	Variance is due to major cost in equipment and repairs, and Security Services at Clair Drive.
Supplies	Variance is due to fluctuation in fuel prices and 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 - Mar-2013)	Projected Expenses (Apr-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	\$3,881,803	\$0	\$0	\$0	-\$3,881,803	-100%
Debt Service	\$0	\$171,824	\$52,275	\$224,099	\$224,099	0%
<b>Grand Total</b>	<b>\$3,881,803</b>	<b>\$171,824</b>	<b>\$52,275</b>	<b>\$224,099</b>	<b>-\$3,657,704</b>	<b>-94%</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.



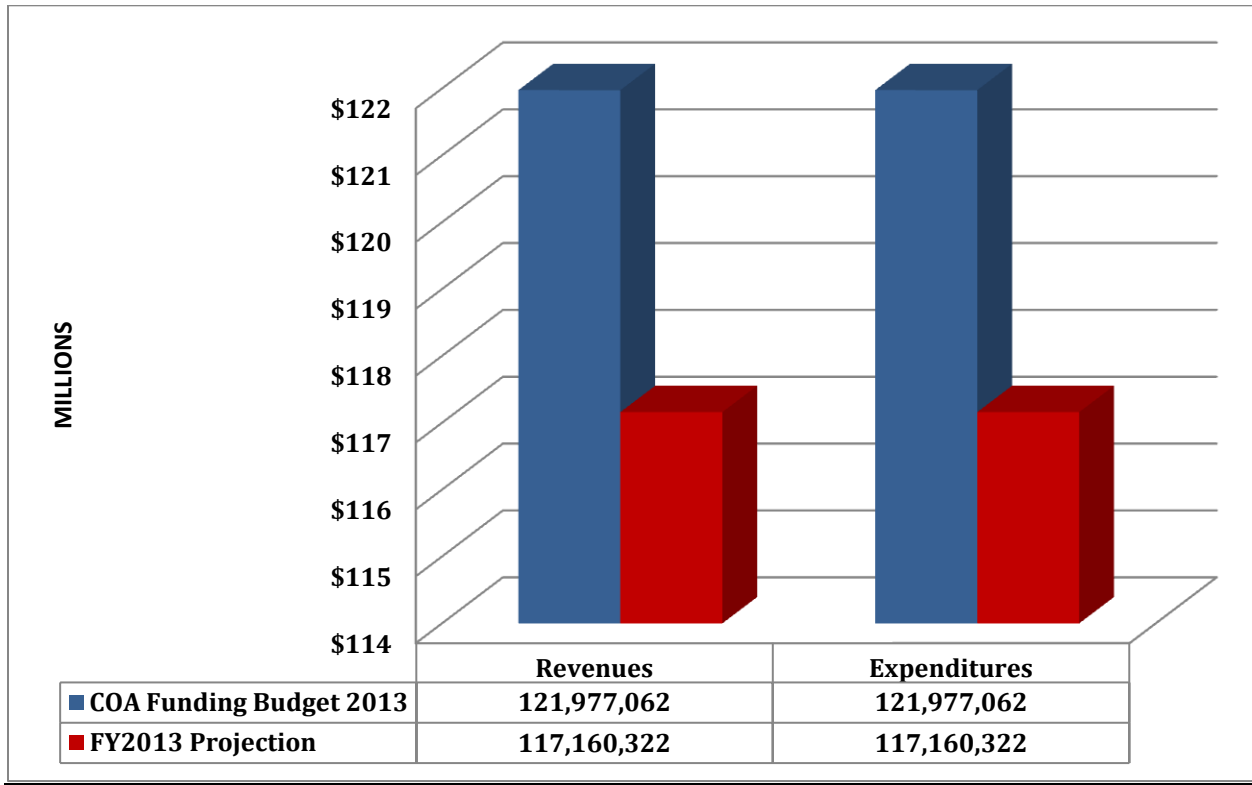
**GROUP INSURANCE FUND SUMMARY**  
**BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION SUMMARY**

Department	FY2013 Funding Budget	YTD Encumbrance/Actual (Jul 2012 - Mar-2013)	Projected Expenses (Apr 2013 - Jun 2013)	Total Projected Expenses	Variance (\$)	Variance (%)
Finance	\$236,236	\$18,995	\$217,242	\$236,236	\$0	0%
Human Resources	\$1,581,071	\$945,523	\$236,381	\$1,181,904	-\$399,167	-25%
<b>Subtotal excluding Nondepartmental</b>	<b>\$1,817,307</b>	<b>\$964,518</b>	<b>\$453,622</b>	<b>\$1,418,140</b>	<b>-\$399,167</b>	<b>-22%</b>
Non-Departmental	\$120,159,755	\$86,778,700	\$28,963,482	\$115,742,182	-\$4,417,573	-4%
<b>Group Insurance Fund</b>	<b>\$121,977,062</b>	<b>\$87,743,218</b>	<b>\$29,417,104</b>	<b>\$117,160,322</b>	<b>-\$4,816,740</b>	<b>-4%</b>



## GROUP INSURANCE

### BUDGET VARIANCE ANALYSIS AND THIRD QUARTER PROJECTION



Category	YTD Actual- MAR-2012	YTD Budget MAR-2013	YTD Actual- MAR-2013	COA Funding Budget 2013	FY2013 Projection	Variance \$	Variance %
Revenues	97,939,427	91,482,797	97,696,076	121,977,062	117,160,322	(4,816,740)	-4%
Expenditures	89,483,862	91,482,797	87,657,049	121,977,062	117,160,322	(4,816,740)	-4%
Surplus (deficit)	8,455,565	-	10,039,027	-	-	-	N/A

**Major Revenue Variances:**

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

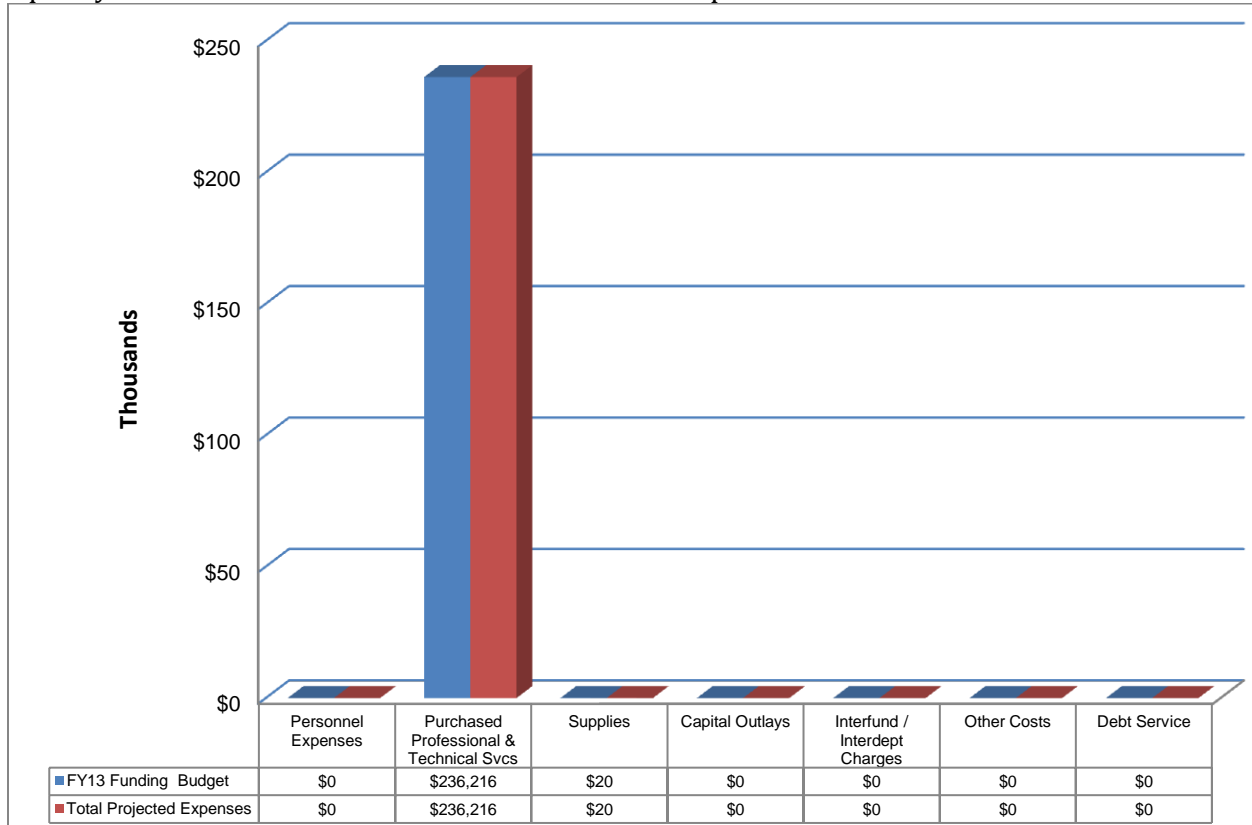
**Major Expenditure Variances:**

Currently for FY13, Group Insurance is projected to break even.

**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.



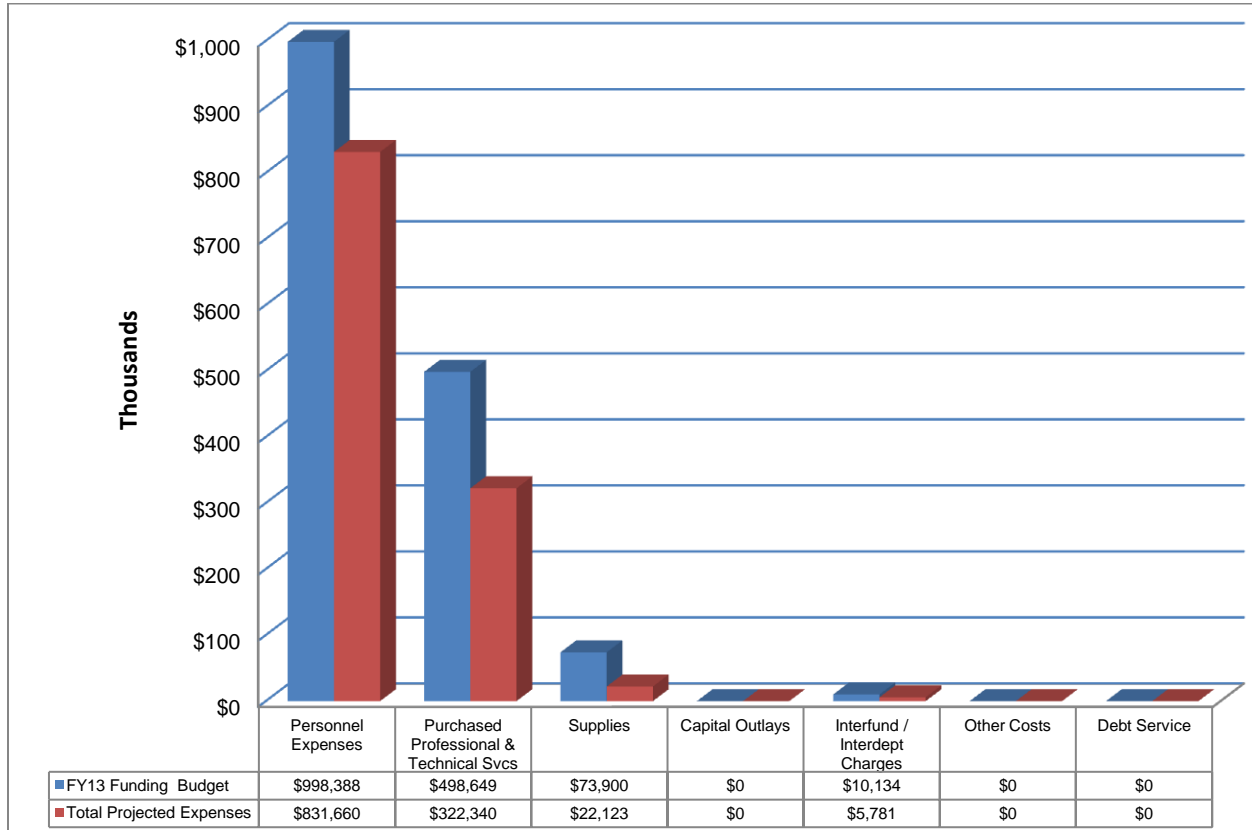
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$0	\$0	\$0	\$0	\$0	0%
Purchased Professional & Technical Svcs	\$236,216	\$18,995	\$217,222	\$236,216	\$0	0%
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>\$217,242</b>	<b>\$236,236</b>	<b>\$0</b>	<b>0%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	N/A
Purchased Professional & Technical Services	Projected to spend within budget.
Supplies	Projected to spend within budget.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	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.



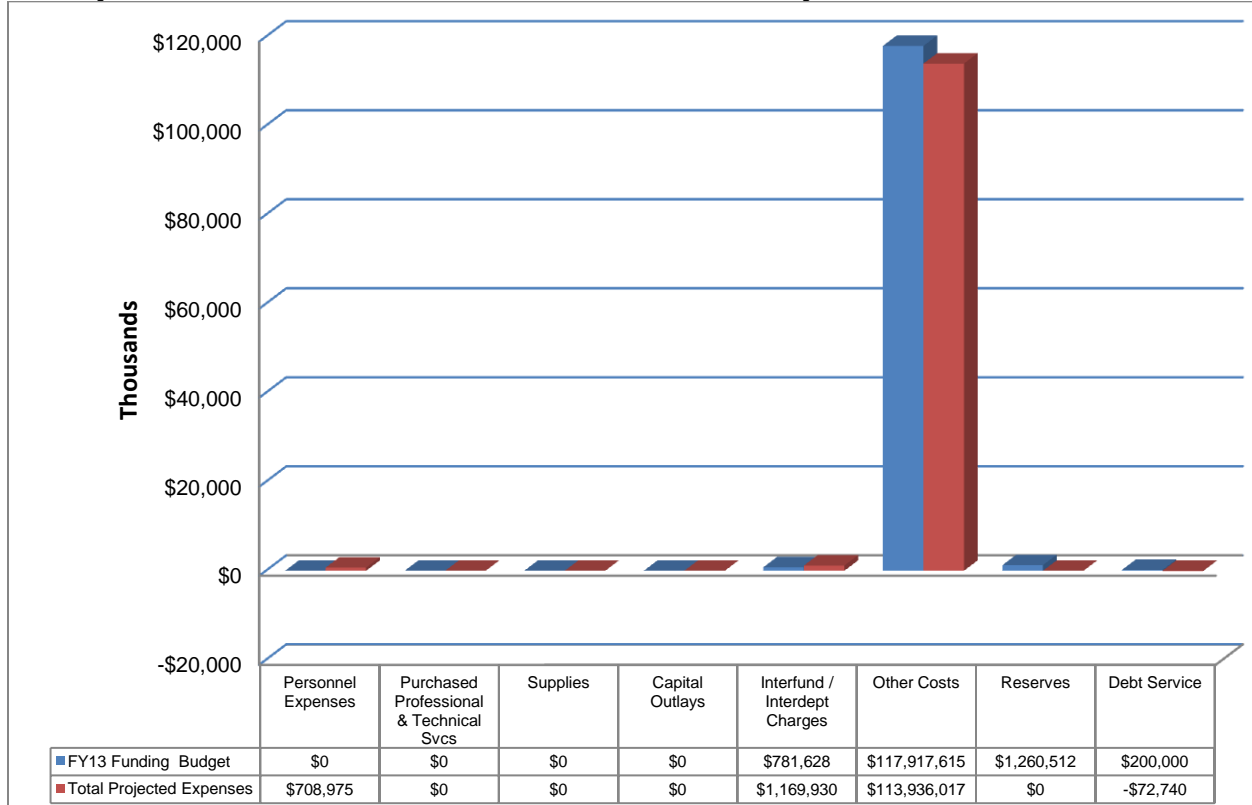
Description	FY13 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul-2012 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$998,388	\$665,328	\$166,332	\$831,660	-\$166,728	-17%
Purchased Professional & Technical Svcs	\$498,649	\$257,872	\$64,468	\$322,340	-\$176,309	-35%
Supplies	\$73,900	\$17,698	\$4,425	\$22,123	-\$51,778	-70%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$10,134	\$4,625	\$1,156	\$5,781	-\$4,353	-43%
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>\$945,523</b>	<b>\$236,381</b>	<b>\$1,181,904</b>	<b>-\$399,167</b>	<b>-25%</b>

**HIGHLIGHTS:**

Expenditure Category	Explanation
Personnel Expenses	As of March 31, 2013, the Department of Human Resources had 2 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 - Mar-2013)	Projected Expenses (Apr-2013 - Jun-2013)			
Personnel Expenses	\$0	\$537,975	\$171,000	\$708,975	\$708,975	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	\$877,448	\$292,482	\$1,169,930	\$388,302	50%
Other Costs	\$117,917,615	\$85,436,017	\$28,500,000	\$113,936,017	-\$3,981,598	-3%
Reserves	\$1,260,512	\$0	\$0	\$0	-\$1,260,512	-100%
Debt Service	\$200,000	-\$72,740	\$0	-\$72,740	-\$272,740	-136%
<b>Grand Total</b>	<b>\$120,159,755</b>	<b>\$86,778,700</b>	<b>\$28,963,482</b>	<b>\$115,742,182</b>	<b>-\$4,417,573</b>	<b>-4%</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 cost 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 MARCH 31, 2013

Enterprise Funds		Investment in Cash Pool (\$ in thousands)				Interest Earnings on Cash Pool (\$ in thousands)			
Fund	Description	Dec-12	Jan-13	Feb-13	Mar-13	Dec-12	Jan-13	Feb-13	Mar-13
5051	Water and Waste Water Revenue	76,066	98,989	124,521	74,332	34	60	76	59
5052	Water and Waste Water Renewal Extension	426,543	424,599	422,096	412,062	191	258	258	331
5401	Solid Water Services Revenue	7,062	2,815	45	-	3	2	-	(2)
5402	Solid Waste R&E	11,349	10,590	10,446	9,671	5	6	6	8
5501	Airport Revenue	83,064	100,288	103,845	127,716	37	58	63	101
5502	Airport Renewal Extension	550,213	556,083	548,444	493,614	246	338	335	423
5601	Building Permits	10,632	11,051	11,880	13,873	5	7	7	11
	<b>Total</b>	<b>1,164,929</b>	<b>1,204,415</b>	<b>1,221,277</b>	<b>1,131,268</b>	<b>521</b>	<b>729</b>	<b>745</b>	<b>931</b>

Governmental Funds		Investment in Cash Pool (\$ in thousands)				Interest Earnings on Cash Pool (\$ in thousands)			
Fund	Description	Dec-12	Jan-13	Feb-13	Mar-13	Dec-12	Jan-13	Feb-13	Mar-13
1001	General Fund	285,660	249,976	274,614	172,552	128	152	168	215
2151	Emergency Telephone System	(34,400)	(27,326)	(27,368)	-	(15)	(16)	(17)	(22)
2751	Hotel/Motel Tax	325	350	1,133	113	-	-	-	-
2801	Rental/Motor Vehicle Tax	90	62	74	74	-	-	-	-
3101	Annual Bond	338	338	339	339	-	-	-	-
3501	Park Improvement	12,269	11,837	11,517	10,953	5	7	7	9
3503	Capital Finance	(4,841)	(4,955)	(5,365)	-	(2)	(3)	(3)	(4)
3504	Special Assessment	2,675	2,670	2,675	2,689	1	(2)	2	2
3507	Capital Asset	(750)	(750)	(750)	-	-	-	-	(1)
3508	Capital Finance Recovery Zone	(956)	(1,188)	(1,317)	-	-	-	-	(1)
5059	Special 1% Sales and Use Tax	(2)	(2)	(2)	(9,315)	-	-	-	(7)
	<b>Total</b>	<b>260,410</b>	<b>231,012</b>	<b>255,549</b>	<b>177,405</b>	<b>117</b>	<b>138</b>	<b>157</b>	<b>191</b>

Other Funds		Investment in Cash Pool (\$ in thousands)				Interest Earnings on Cash Pool (\$ in thousands)			
Fund	Description	Dec-12	Jan-13	Feb-13	Mar-13	Dec-12	Jan-13	Feb-13	Mar-13
5561	Parks Facilities Revenue Fund	(17)	(54)	(65)	-	-	-	-	-
5562	Parks Facilities Renewal & Extn Fund	(110)	(110)	(110)	-	-	-	-	-
5571	Underground Atlanta Facilities Revenue	(4,662)	4,569	4,511	4,449	(2)	3	3	4
5573	Downtown Dev Auth Refunding Series 2009 (Underground)	(5,140)	(5,143)	(5,146)	-	(2)	(3)	(3)	(4)
5581	Civic Center Revenue	(1,226)	(1,254)	(1,303)	-	-	-	-	(1)
5582	Civic Center R&F	590	590	591	591	-	-	-	-
6001	Fleet Service	(33,421)	(34,002)	(34,080)	-	(15)	(20)	(21)	(27)
6002	Group Insurance	12,614	16,220	15,921	21,282	6	10	10	16
7101	Agency	24,535	24,028	24,521	24,517	11	15	15	19
7701	Trust	41,297	40,023	39,495	39,151	18	24	24	31
	<b>Total</b>	<b>34,460</b>	<b>44,867</b>	<b>44,335</b>	<b>89,990</b>	<b>16</b>	<b>29</b>	<b>28</b>	<b>38</b>
	<b>Total Investment in Cash Pool</b>	<b>1,459,799</b>	<b>1,480,294</b>	<b>1,521,161</b>	<b>1,398,664</b>	<b>654</b>	<b>896</b>	<b>930</b>	<b>1,160</b>

GENERAL FUND COMPARATIVE STATEMENT OF CASH FLOWS

	FY2013							FY2012						
	1Q	2Q	Jan-13	Feb-13	Mar-13	3Q	Fiscal YTD	1Q	2Q	Jan-12	Feb-12	Mar-12	3Q	Fiscal YTD
Cash and cash equivalents, beginning of period	\$ 109,902	\$ 148,545	\$ 201,611	\$ 176,509	\$ 200,402	\$ 201,611	\$ 109,902	\$ 63,452	\$ 70,735	\$ 157,064	\$ 154,459	\$ 168,181	\$ 157,064	\$ 63,452
<b>Cash flows from operating activities</b>														
Revenue														
Cash flow from property taxes	143,596	29,593	759	749	876	2,384	175,573	55,803	117,614	1,681	2,916	1,071	5,668	179,085
Cash flow from public utility and other taxes	38,498	65,148	14,863	42,597	12,977	70,437	174,083	38,802	61,694	48,470	11,701	12,978	73,149	173,645
Cash flow from licenses and permits	3,176	7,848	3,668	7,473	17,845	28,986	40,010	5,384	5,534	4,717	8,292	18,452	31,461	42,379
Cash flow from charges for services	1,226	1,413	482	488	97	1,067	3,706	911	1,263	414	436	290	1,140	3,314
Cash flow from fines & forfeitures	5,411	5,281	1,795	1,403	2,370	5,568	16,260	5,164	5,421	1,929	1,717	2,100	5,746	16,331
Cash flow from building and concessions	1,348	975	329	753	264	1,345	3,668	2,278	1,105	483	915	282	1,680	5,063
Cash flow from hotel/motel taxes	2,690	3,370	1,132	1,331	991	3,454	9,514	2,582	3,201	788	1,024	1,070	2,882	8,665
Cash flow from other miscellaneous	7,784	7,702	2,478	2,615	2,995	8,088	23,574	8,290	8,221	2,710	2,642	2,654	8,006	24,517
<b>Total revenue</b>	<b>203,729</b>	<b>121,330</b>	<b>25,505</b>	<b>57,407</b>	<b>38,415</b>	<b>121,327</b>	<b>446,386</b>	<b>119,214</b>	<b>204,053</b>	<b>61,192</b>	<b>29,643</b>	<b>38,897</b>	<b>129,732</b>	<b>452,999</b>
Accounts Receivable Decrease (Increase)	(61,108)	62,356	(988)	1,325	264	601	1,849	(13,251)	13,224	(33,280)	35,614	(2,055)	279	252
Employee related payments	(91,322)	(74,244)	(34,562)	(25,597)	(24,372)	(84,531)	(250,097)	(89,115)	(85,306)	(30,809)	(27,328)	(22,945)	(81,082)	(255,502)
Vendor related payments	(39,419)	(25,482)	(7,687)	(9,267)	(10,918)	(27,871)	(92,772)	(19,149)	(42,531)	(4,724)	(15,780)	(7,696)	(28,200)	(89,881)
<b>Operating expenses</b>	<b>(130,741)</b>	<b>(99,726)</b>	<b>(42,249)</b>	<b>(34,863)</b>	<b>(35,289)</b>	<b>(112,402)</b>	<b>(342,869)</b>	<b>(108,264)</b>	<b>(127,837)</b>	<b>(35,533)</b>	<b>(43,108)</b>	<b>(30,641)</b>	<b>(109,282)</b>	<b>(345,383)</b>
<b>Operating income</b>	<b>11,880</b>	<b>83,960</b>	<b>(17,732)</b>	<b>23,868</b>	<b>3,389</b>	<b>9,526</b>	<b>105,366</b>	<b>(2,301)</b>	<b>89,440</b>	<b>(7,621)</b>	<b>22,149</b>	<b>6,201</b>	<b>20,729</b>	<b>107,867</b>
Operating transfers	(226)	(3,291)	(9,274)	(2)	(370)	(9,646)	(13,163)	(216)	\$ (159)	(82)	408	(92)	234	(142)
Interfund receivables/payables	41,172	(8,751)	2,901	(724)	(22,277)	(20,100)	12,321	48,740	(3,522)	(2,881)	586	(5,497)	(7,792)	37,426
Inter-governmental receivables/payables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net cash (used)/provided by operating activities</b>	<b>52,826</b>	<b>71,918</b>	<b>(24,105)</b>	<b>23,143</b>	<b>(19,258)</b>	<b>(20,220)</b>	<b>104,524</b>	<b>46,223</b>	<b>85,758</b>	<b>(10,584)</b>	<b>23,143</b>	<b>612</b>	<b>13,171</b>	<b>145,151</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)	(14,076)	-	-	-	-	(16,914)	(3,924)	(15,282)	1,045	(790)	-	255	(18,951)
Interest payments	(1,279)	(4,428)	(747)	490	(11)	(269)	(5,976)	(1,048)	(6,007)	(200)	(500)	(228)	(928)	(7,983)
Acquisition, construction and improvement of capital asse	(356)	(467)	(252)	(96)	(274)	(623)	(1,446)	(428)	(357)	(403)	(142)	(89)	(634)	(1,419)
Capital Contributions	-	-	-	2	-	2	2	-	275	-	-	18	18	293
Proceeds from bond/note issuance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	13,733	11	-	-	11	13,744
<b>Net cash (used)/provided by financing activities</b>	<b>(14,473)</b>	<b>(18,971)</b>	<b>(999)</b>	<b>395</b>	<b>(285)</b>	<b>(890)</b>	<b>(34,334)</b>	<b>(15,400)</b>	<b>(7,639)</b>	<b>453</b>	<b>(1,432)</b>	<b>(299)</b>	<b>(1,278)</b>	<b>(24,316)</b>
<b>Cash flows from investing activities</b>														
Interest on investments	290	101	(183)	355	440	611	1,002	586	(54)	352	(63)	36	325	857
Purchases and sales of non-pooled investments	-	18	186	-	(105)	81	99	(24,124)	8,263	7,174	(7,926)	7,780	7,028	(8,833)
<b>Net cash provided by/(used) investing activities</b>	<b>290</b>	<b>119</b>	<b>2</b>	<b>355</b>	<b>335</b>	<b>692</b>	<b>1,101</b>	<b>(23,539)</b>	<b>8,209</b>	<b>7,526</b>	<b>(7,989)</b>	<b>7,816</b>	<b>7,353</b>	<b>(7,977)</b>
<b>Change in cash and cash equivalents</b>	<b>38,643</b>	<b>53,066</b>	<b>(25,103)</b>	<b>23,893</b>	<b>(19,208)</b>	<b>(20,417)</b>	<b>71,292</b>	<b>7,284</b>	<b>86,329</b>	<b>(2,605)</b>	<b>13,722</b>	<b>8,129</b>	<b>19,246</b>	<b>112,859</b>
<b>Cash and cash equivalents, ending balance</b>	<b>\$ 148,545</b>	<b>\$ 201,611</b>	<b>\$ 176,509</b>	<b>\$ 200,402</b>	<b>\$ 181,194</b>	<b>\$ 181,194</b>	<b>\$ 181,194</b>	<b>\$ 70,735</b>	<b>\$ 157,064</b>	<b>\$ 154,459</b>	<b>\$ 168,181</b>	<b>\$ 176,310</b>	<b>\$ 176,310</b>	<b>\$ 176,310</b>
Cumulative operating cash flow	\$ 52,826	\$ 124,744	\$ 100,639	\$ 123,782	\$ 104,524	\$ 104,524	\$ 46,223	\$ 131,981	\$ 121,396	\$ 144,539	\$ 145,151	\$ 145,151	\$ 145,151	\$ 145,151
Cumulative cash flow from financing	\$ (14,473)	\$ (33,444)	\$ (34,443)	\$ (34,048)	\$ (34,334)	\$ (34,334)	\$ (15,400)	\$ (23,039)	\$ (22,585)	\$ (24,017)	\$ (24,316)	\$ (24,316)	\$ (24,316)	\$ (24,316)
Cumulative cash flow from investing	\$ 290	\$ 409	\$ 411	\$ 766	\$ 1,101	\$ 1,101	\$ (23,539)	\$ (15,330)	\$ (7,804)	\$ (15,793)	\$ (7,977)	\$ (7,977)	\$ (7,977)	\$ (7,977)
Total	\$ 38,643	\$ 91,709	\$ 66,607	\$ 90,500	\$ 71,292	\$ 71,292	\$ 7,284	\$ 93,612	\$ 91,008	\$ 104,730	\$ 112,859	\$ 112,859	\$ 112,859	\$ 112,859

# **FUND BALANCE PROJECTION**

**CATASTROPHIC (GENERAL) FUND BALANCE PROJECTION**

<b>Fund Balance at June 30, 2009</b>		<b>7,393</b>
<b>FY 2010 Surplus</b>		<b><u>65,040</u></b>
<b>Fund Balance at June 30, 2010</b>		<b>72,433</b>
<b>FY 2011 Surplus</b>		<b><u>21,917</u></b>
<b>Fund Balance at June 30, 2011</b>		<b>94,350</b>
<b>FY 2012 Surplus</b>		<b><u>32,370</u></b>
<b>Fund Balance at June 30, 2012</b>		<b>126,720</b>
<b>Projected Fund Balance Change during FY13</b>		
FY 2013 Funding Budget for Revenues	543,176	
less: GF department projection variance	<u>(16,528)</u>	
Net projected Revenues as of 6/30/2013		526,648
FY 2013 Funding Budget for Expenses	543,176	
less: GF department projection variance	<u>(19,080)</u>	
Net projected Expenses as of 6/30/2013		<u>524,096</u>
Net Estimated FY13 Surplus from Operations		<u>2,552</u>
<b>Total Projected Fund Balance General Fund</b>		<b>129,272</b>
<b>GASB 54 Fund Balance Projection:</b>		
	<b><u>June 30, 2013</u></b>	
<b>Nonspendable</b>	<b>4,893</b>	
<b>Restricted</b>	<b>14,020</b>	
<b>Committed</b>	<b>0</b>	
<b>Assigned</b>	<b>26,877</b>	
<b>Unassigned</b>	<b><u>83,482</u></b>	
	<b>129,272</b>	
<b>Unrestricted</b>	<b>110,359</b>	

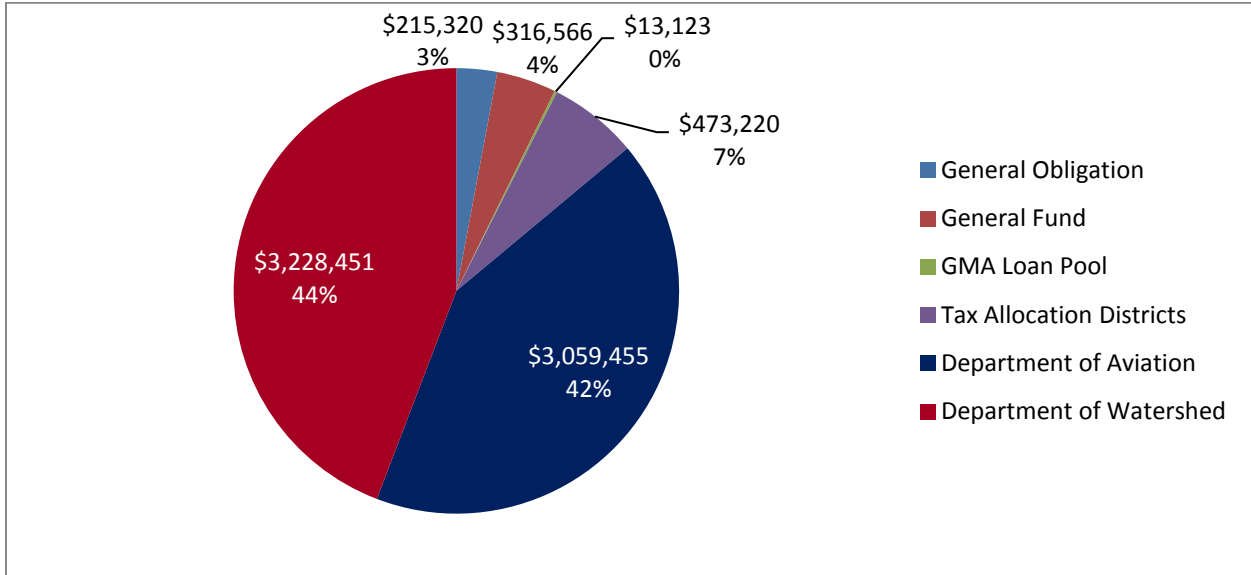


# **DEBT AND INVESTMENT REPORTS**



**City of Atlanta Debt Portfolio**

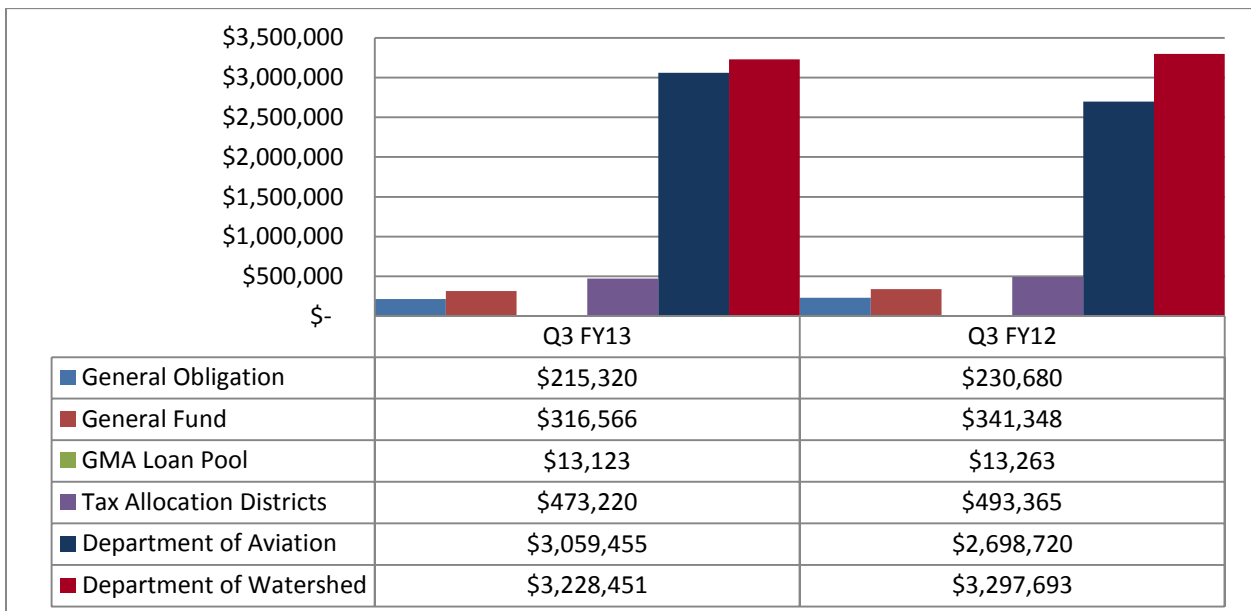
**Total Debt Outstanding (Q3 FY13)**



The City of Atlanta’s outstanding long-term debt totaled \$7.3 billion as of Q3 FY13. Total debt is comprised of approximately \$215 million of General Obligation bonds; \$317 million of General Fund debt; \$13 million in GMA loans; \$473 million in Tax Allocation Districts (TADs); \$3.1 billion of Aviation revenue bonds; and \$3.2 billion of Watershed revenue bonds.

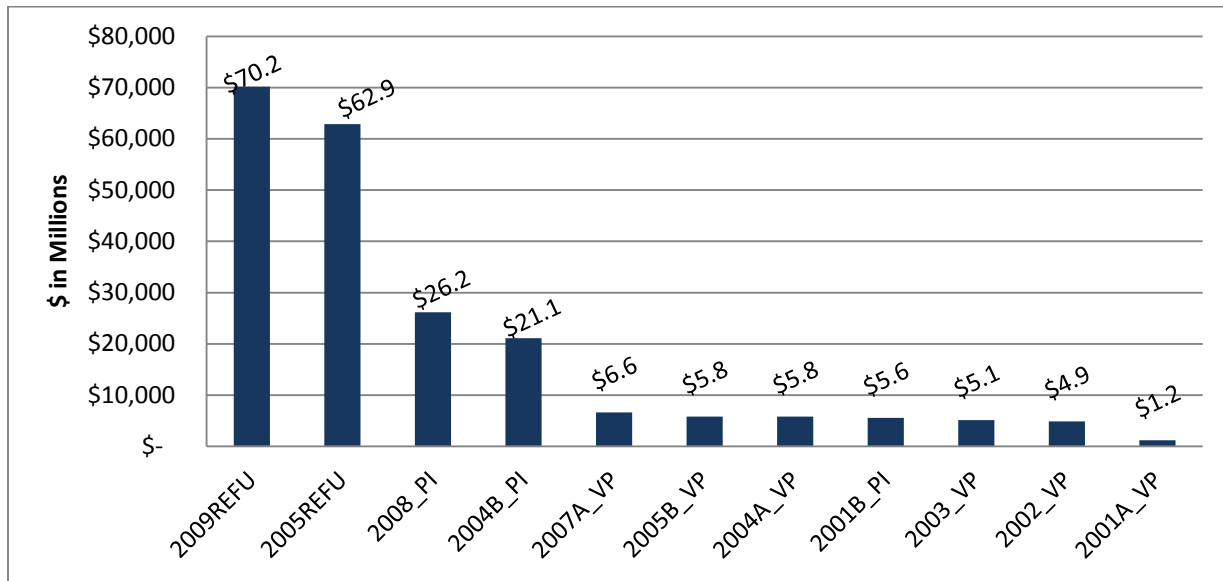
A comparison of FY13 and FY12 Q3 total outstanding debt shows an overall net increase of \$231 million or 3.3%. The City has made approximately \$412.4 million in debt payments YTD through the quarter.

**Comparison of Outstanding Debt**



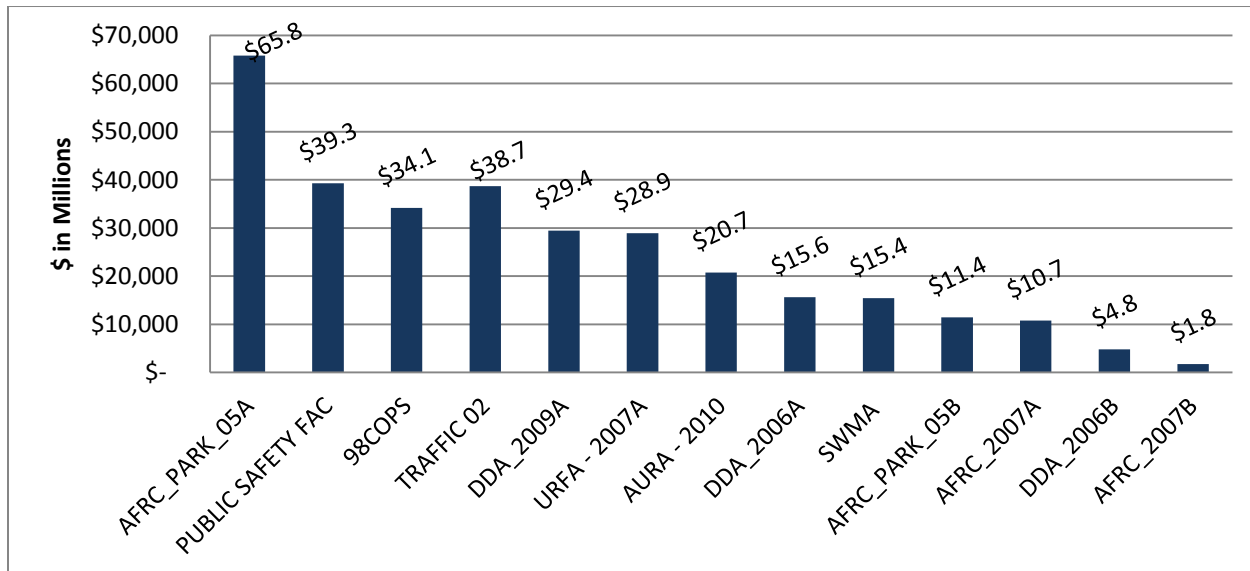
The following graphs outline debt outstanding for each series of bonds within the City's debt portfolios:

**General Obligation**



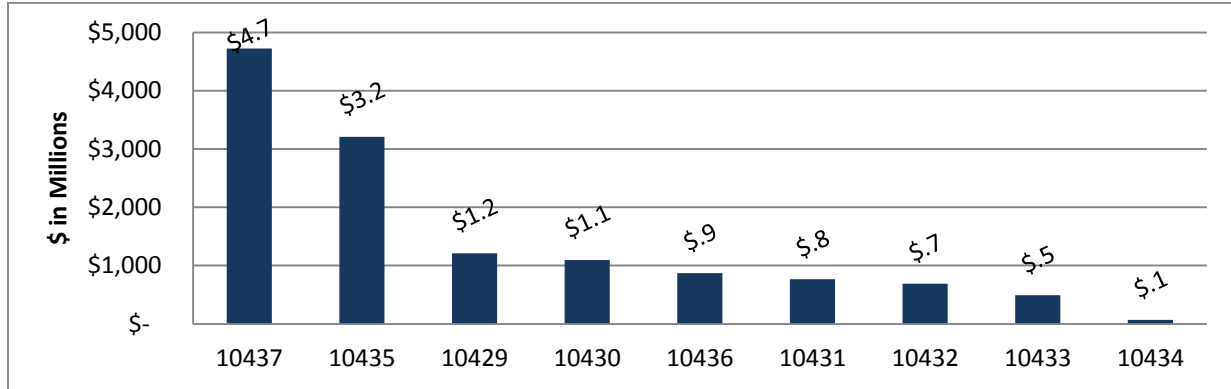
The City's General Obligation debt portfolio includes twelve (12) bond issuances with \$215 million outstanding as of Q3 FY13. A comparison with same period FY12 shows an overall decrease of \$15.4 million in total outstanding debt.

**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 \$317 million as of Q3 FY13. A comparison with same period FY12 shows an overall decrease of \$24.8 million in total outstanding debt. .

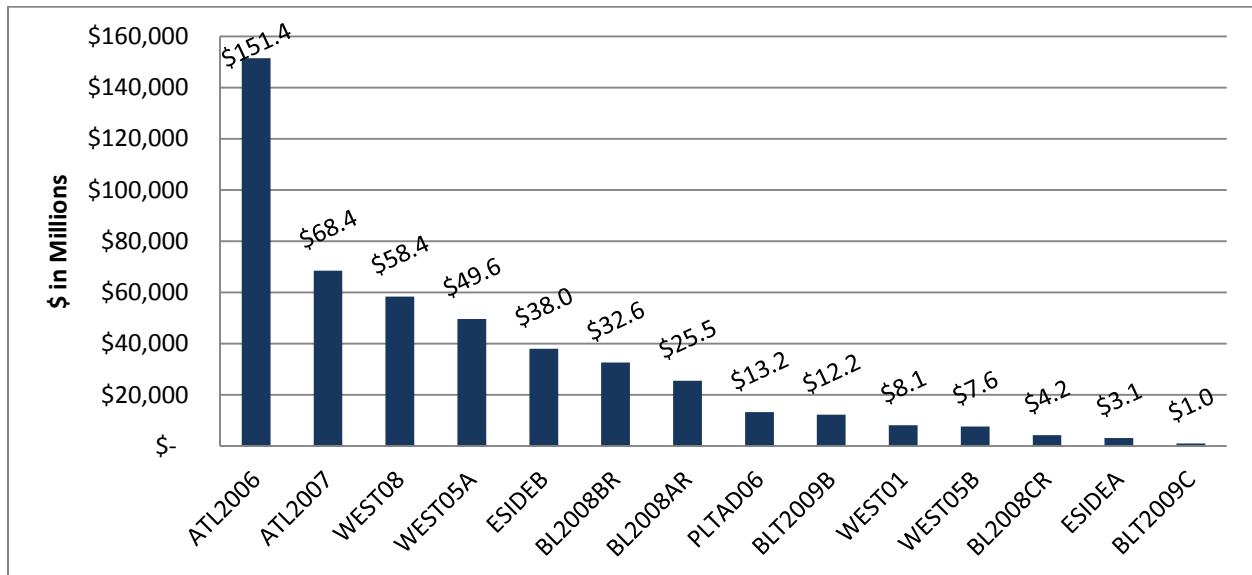
**GMA Loan Pool**



<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

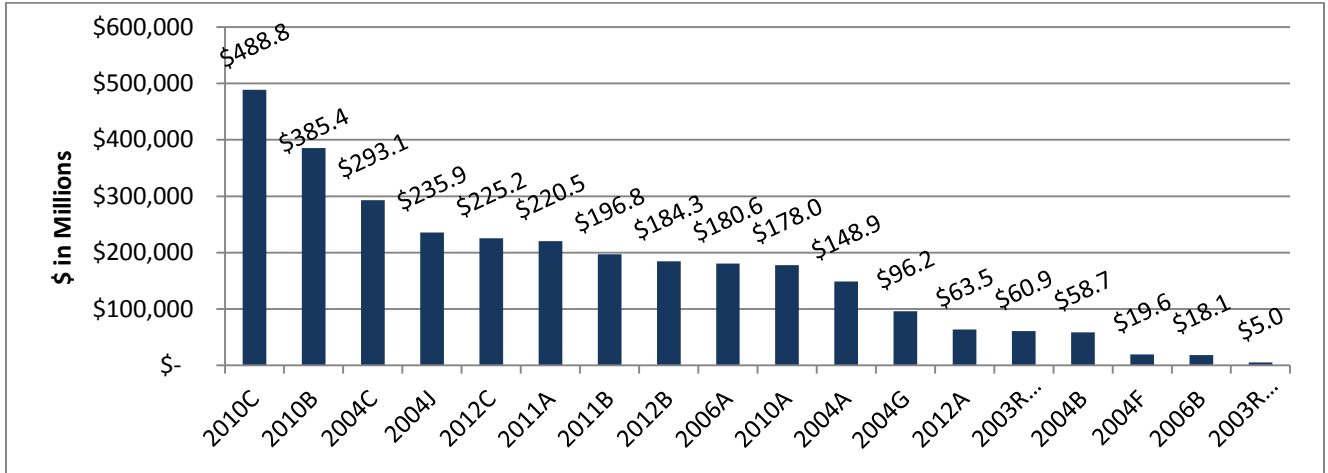
The Georgia Municipal Association (GMA) loan pool includes nine (9) issuances totaling \$13.1 million for various equipment purchases for public safety and operational support service needs. A comparison with same period FY12 shows an overall decrease of \$0.14 million in total outstanding debt.

**Tax Allocation Districts (TADs)**



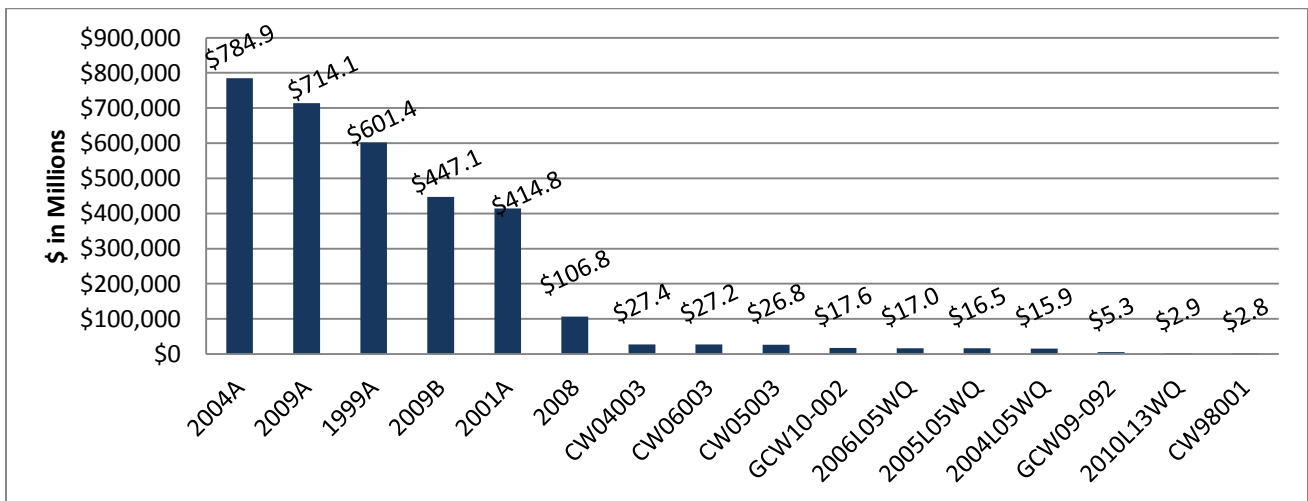
TAD debt totaled \$473.2 million as of Q3 FY13. This amount represents a decrease of \$20.1 million of total TAD debt outstanding over the same period FY12.

**Department of Aviation**



The Department of Aviation’s debt totaled \$3.1 billion as of Q3 FY13. This reflects a net increase of \$361 million 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 of FY12.

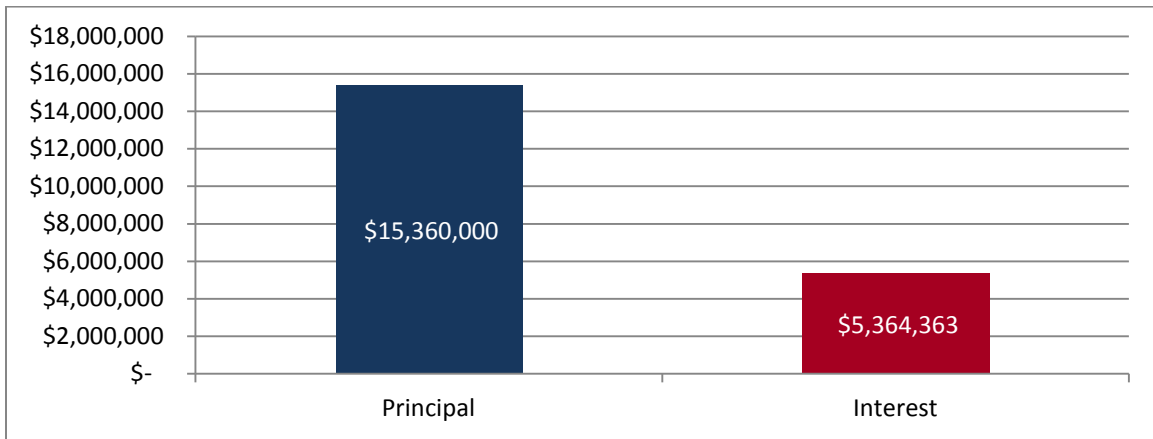
**Department of Watershed Management**



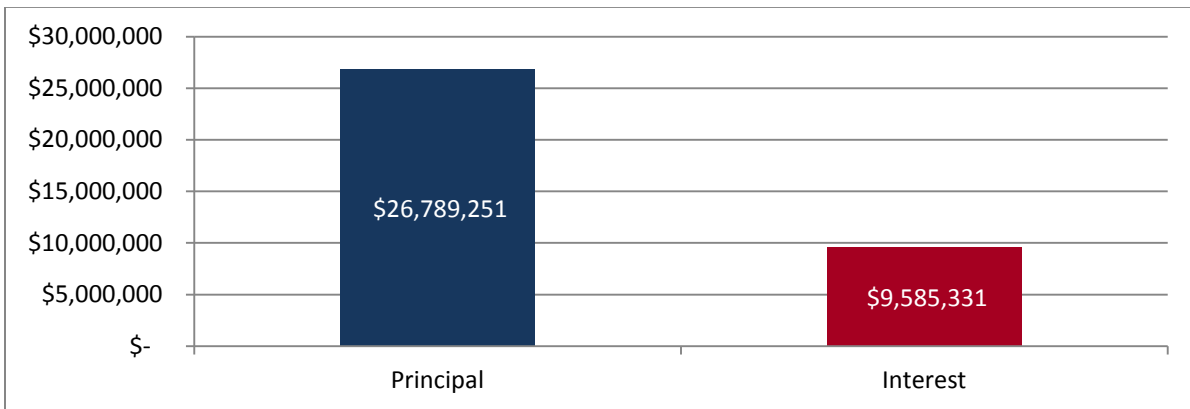
The Department of Watershed Management’s debt totaled \$3.2 billion as of Q3 FY13. This reflects an overall debt decrease of approximately \$69 million over the same period in FY12.

The following graphs, broken out by principal and interest, illustrate debt payments made by the City through Q3 of FY13:

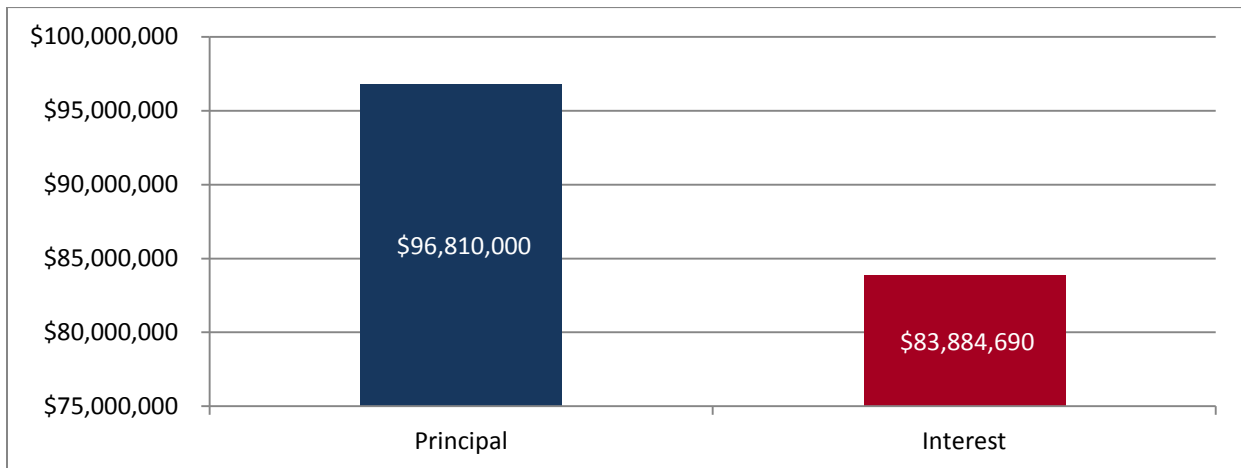
**General Obligation**



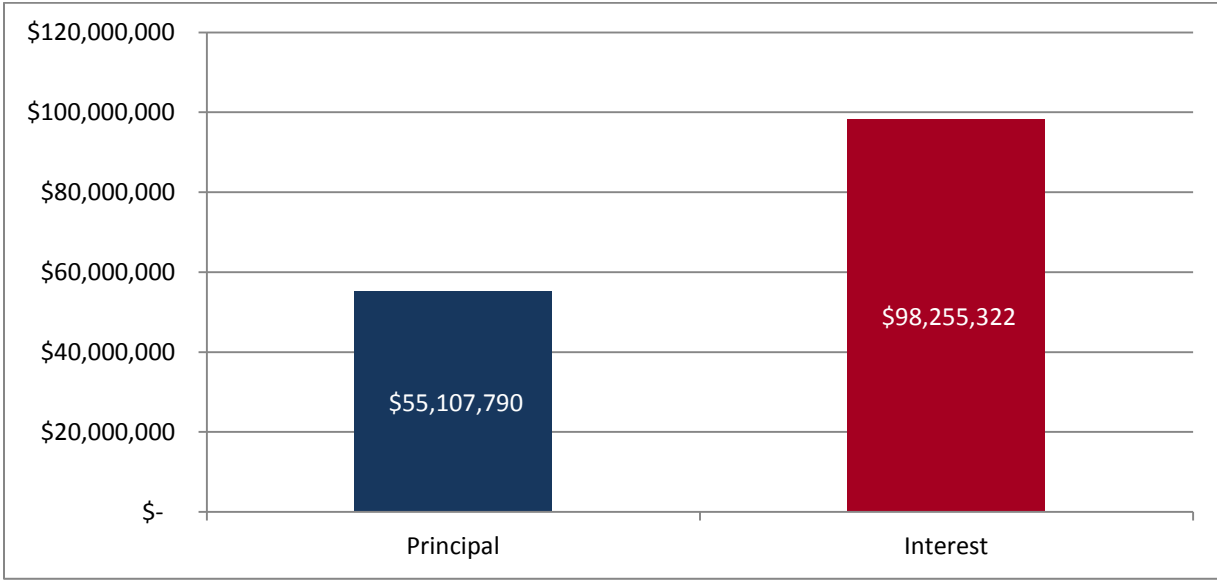
**General Fund**



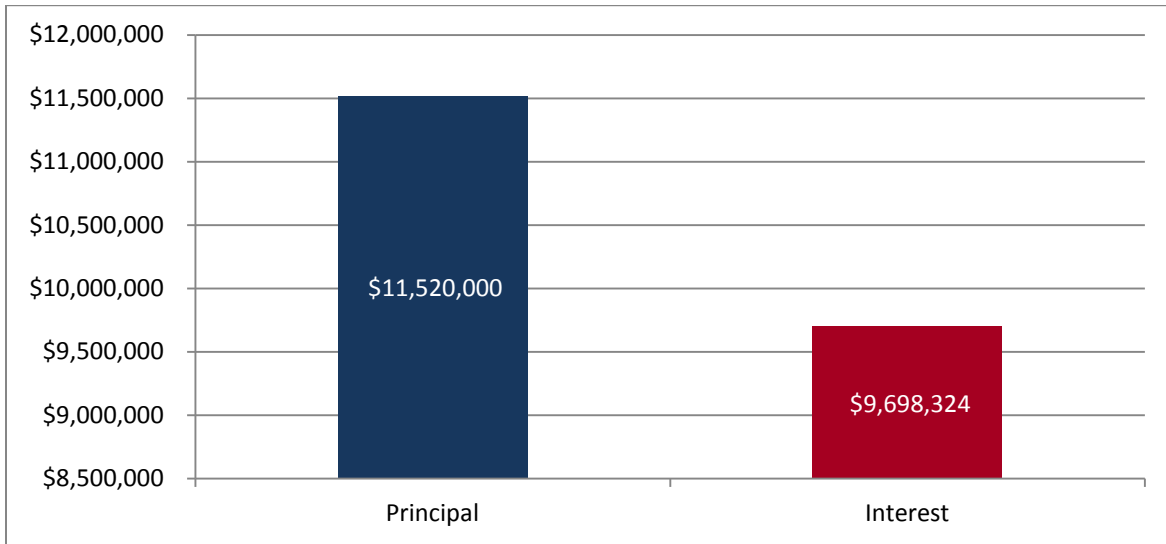
**Department of Aviation**



**Department of Watershed Management**



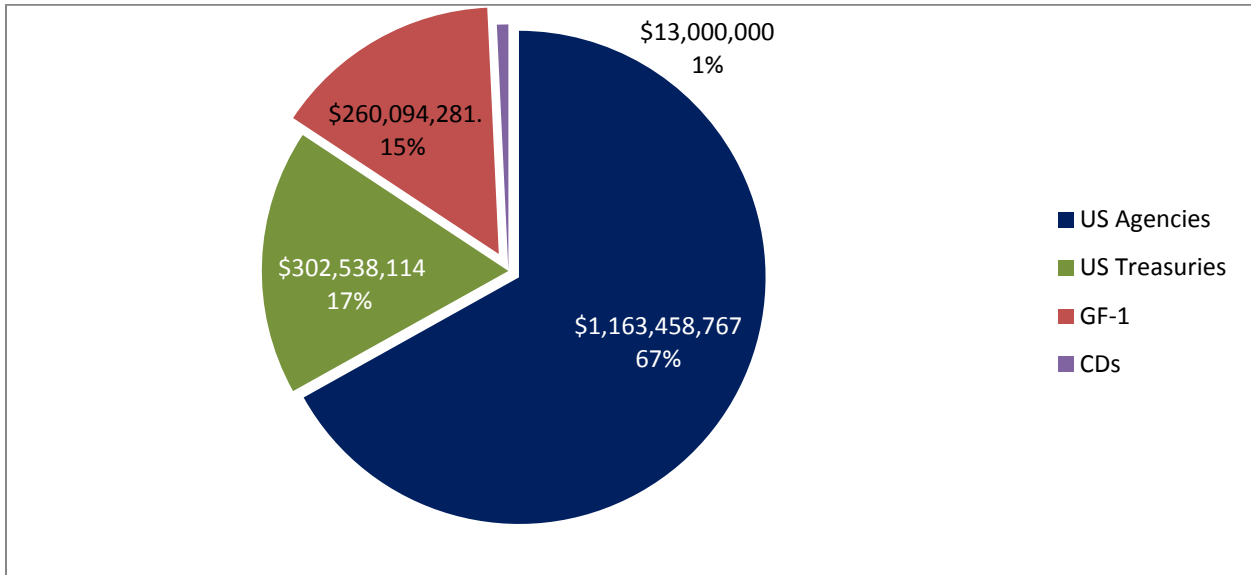
**Tax Allocation Districts (TADs)**





**City of Atlanta Investment Portfolio**

**Total Investment Portfolio (Q3 FY13)**



The City of Atlanta’s investment portfolio totals approximately \$1.7 billion and is comprised of the Cash Pool and Airport Passenger Facility (APFC) accounts. As of Q3 FY13, the total portfolio consisted of the following: \$1.2 billion in Federal Agency coupon securities; \$302 million in U.S. Treasury securities; \$260 million in Georgia Fund 1 Money Market Account; and \$13 million in Certificates of Deposit. On an asset mix comparison, the City’s investment in Agencies, Treasuries, Local Government Investment Pool (LGIP) and Certificates of Deposit (CDs) were 67%, 17%, 15.0% and 1% respectively.

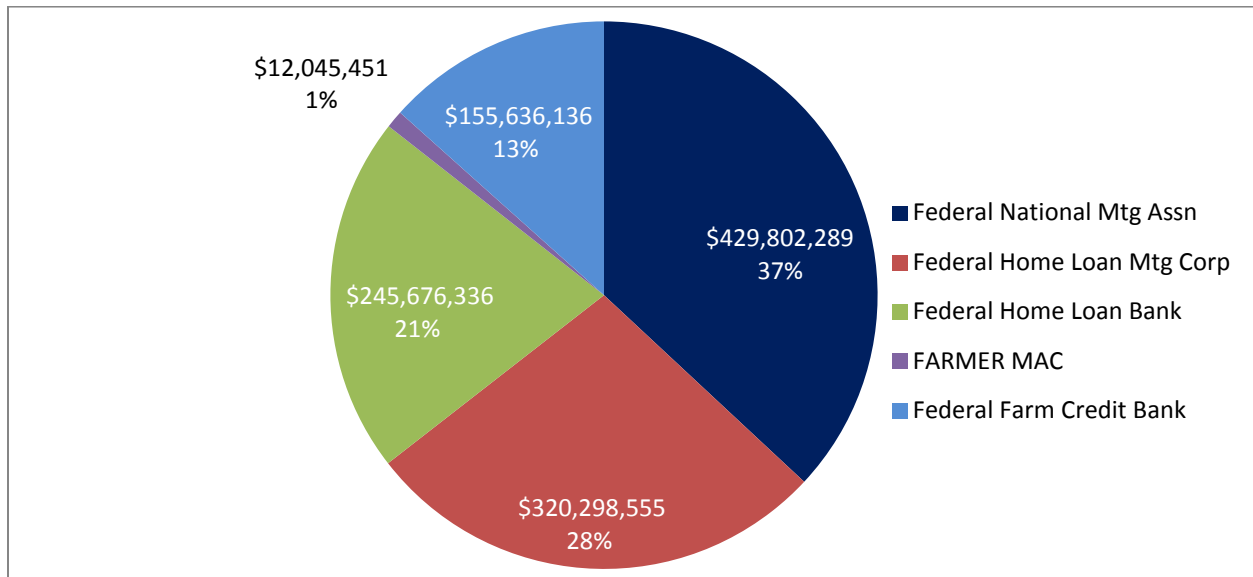
The City’s investment portfolio compared with same period FY12 shows an overall increase of 51.1% or \$588 million.

**Comparison of Portfolio Value**

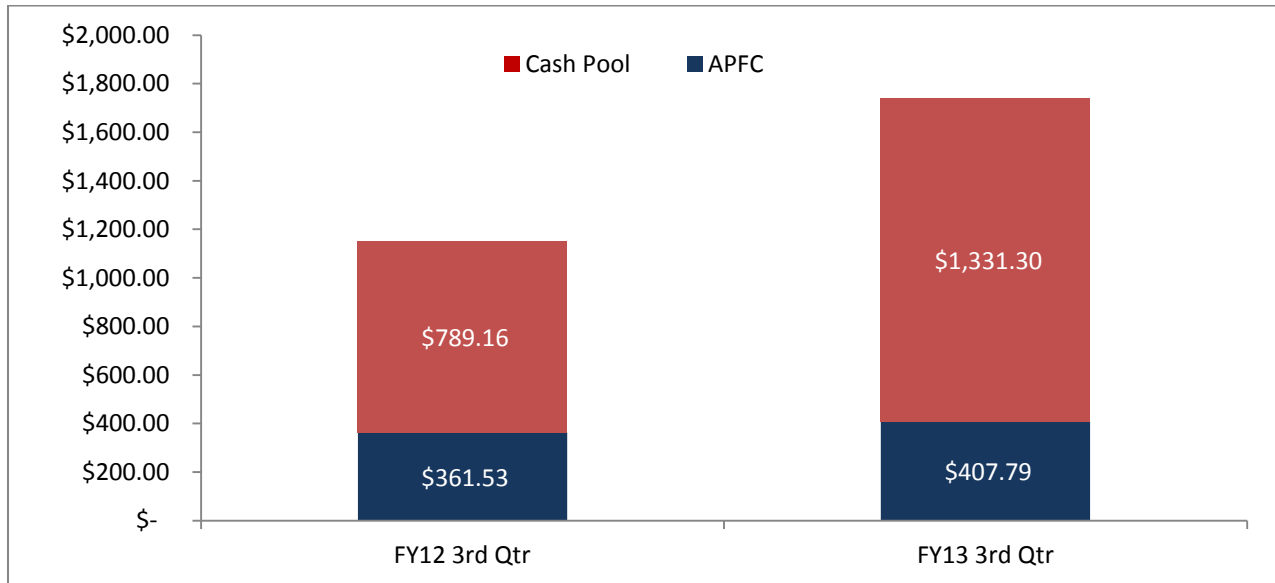
Security Type	Fair Market Value 03/31/13 (FY13)	Fair Market Value 03/31/12 (FY12)
<b>Federal Agency Securities</b>	1,163,458,767	688,668,086
<b>U.S. Treasury Securities</b>	302,538,114	112,648,075
<b>Georgia Fund 1</b>	260,094,281	336,372,673
<b>Certificate of Deposit</b>	13,000,000	13,000,000
<b>Total</b>	<b>\$1,739,091,162</b>	<b>\$1,150,689,834</b>

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

**Federal Agency Securities**

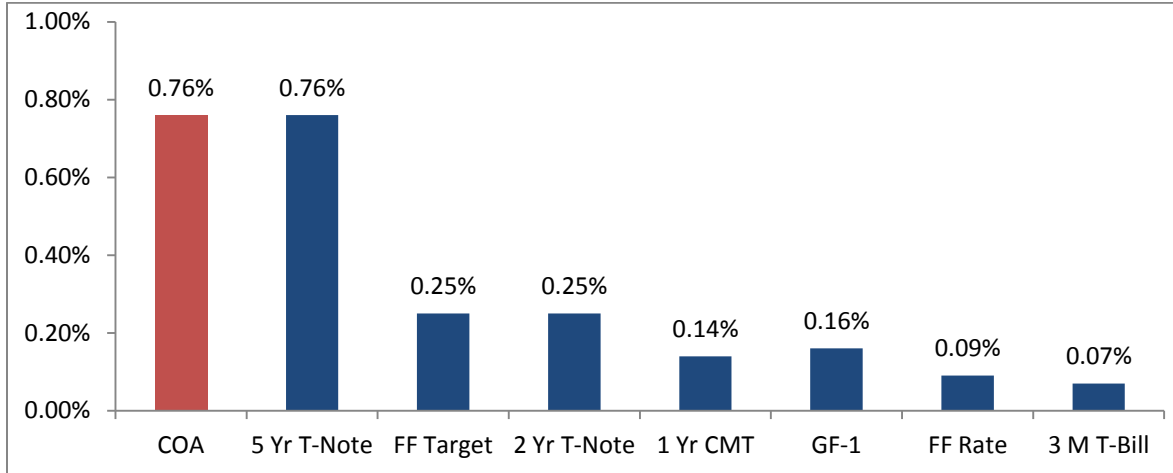


**APFC vs. Cash Pool**



From a year over year comparison (Q3 FY12 vs. Q3 FY13) the Cash Pool investment account grew from \$789 million to \$1.3 billion, a 68.7% increase and the APFC investment account increased in value from \$362 million to \$408 million, a 12.8% increase.

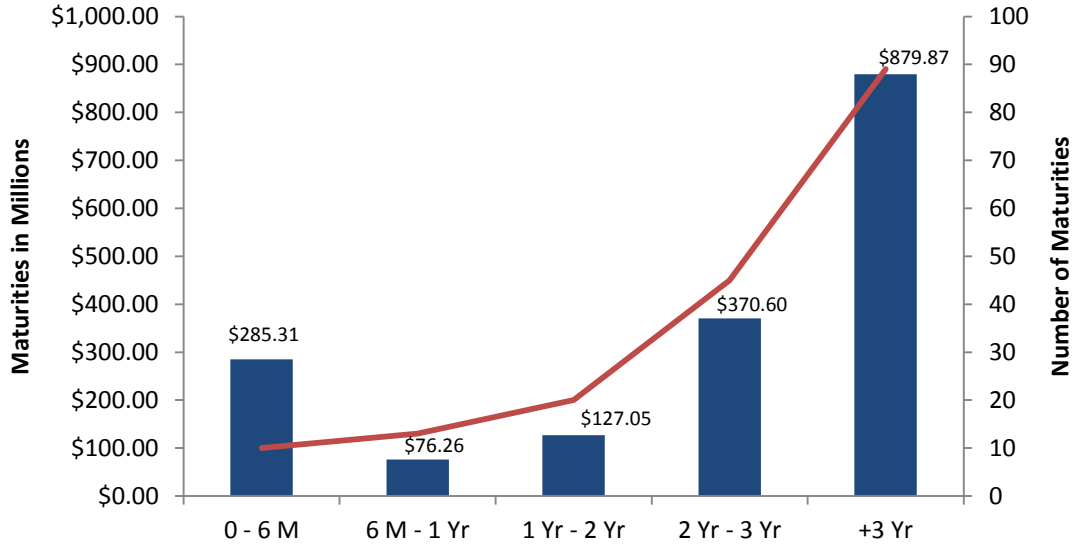
**Total Portfolio Yield vs. Benchmarks**



Source: U.S. Treasury Department, New York Federal Reserve, Georgia Office of State Treasurer

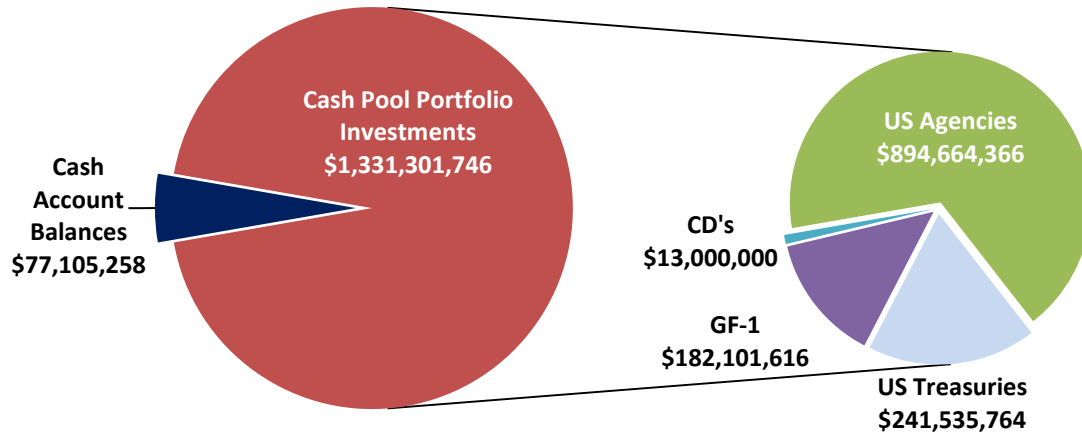
During the Q3 FY13 period, the City’s total portfolio, comparing favorably to benchmarked indices, yielded 0.76%, achieving total interest earnings of \$3.8 million.

**Investment Pool Maturity**



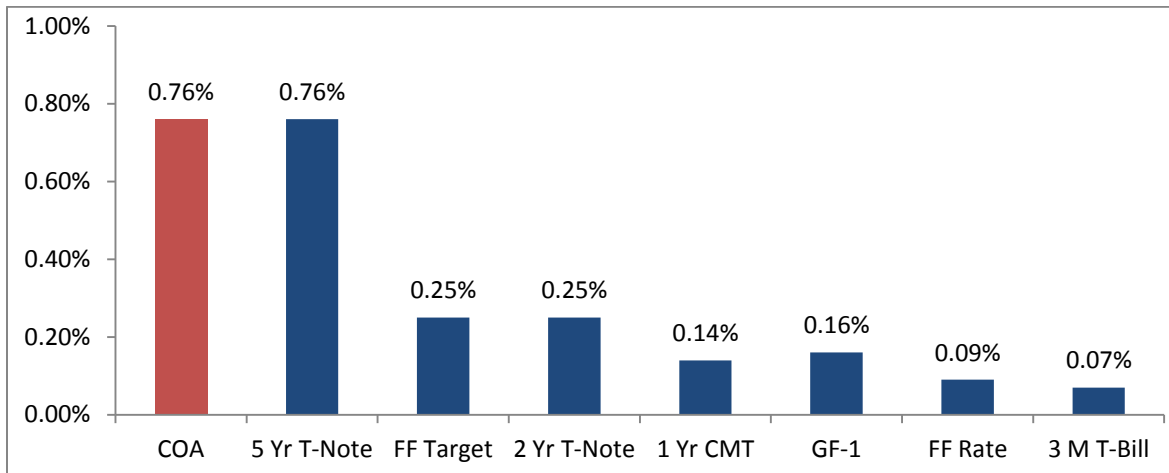
The City’s total investment portfolio maturity does not exceed 5 years and has a current overall average weighted maturity of approximately 2.9 years.

**Cash Pool Composition**



On an asset mix comparison, the City’s Cash Pool investments in Federal Agency securities, U.S. Treasuries, the Georgia Fund 1 account and Certificates of Deposits were 67.2%, 18.1%, 13.7% and 1.0% respectively.

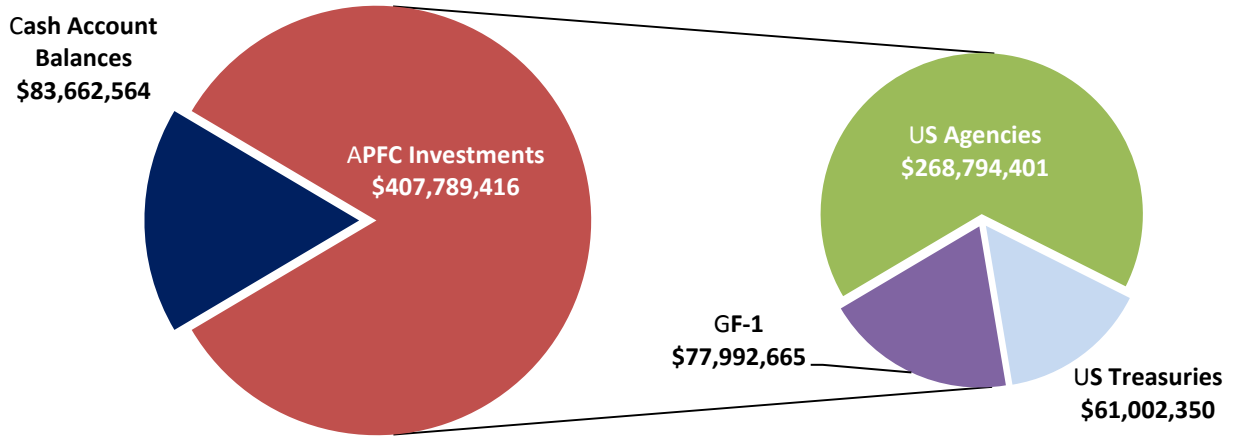
**Cash Pool Yield vs. Benchmarks**



Source: U.S. Treasury Department, New York Federal Reserve, Georgia Office of State Treasurer

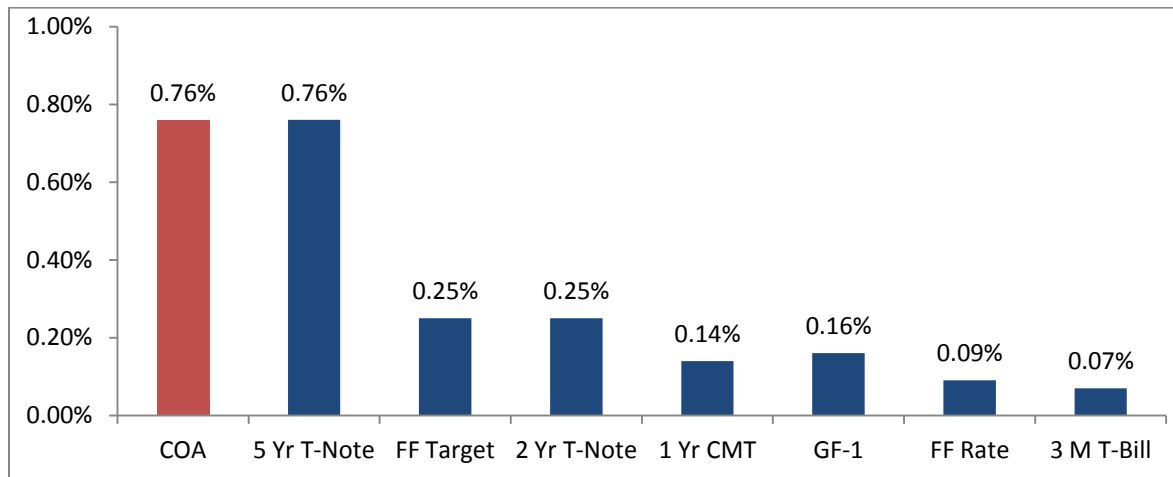
During the Q3 FY13 period, the Cash Pool portfolio yielded 0.76% interest and achieved interest earnings of \$2.9 million.

**APFC Portfolio Composition**



On an asset mix comparison, the City’s APFC investments in Federal Agency securities, U.S. Treasuries and the Georgia Fund 1 account were 65.9%, 15.0% and 19.1% respectively.

**APFC Yield vs. Benchmarks**



Source: U.S. Treasury Department, New York Federal Reserve, Georgia Office of State Treasurer

During Q3 FY13 period, the APFC portfolio yielded 0.76% interest and achieved interest earnings of \$0.9 million.

**City of Atlanta Bond Ratings**

General Obligation Bonds			
Date	Moody's	S & P	Fitch
Current (Dec 2012)	Aa2 Stable	A Stable	NR
Water and Wastewater Enterprise Bonds			
Date	Moody's	S & P	Fitch
Current (Dec 2012)	A1 Stable	A Stable	A Stable
Atlanta Airport Enterprise - Senior Lien GARBs			
Date	Moody's	S & P	Fitch
Current (Dec 2012)	A1 Stable	A+ Stable	A+ Stable
Atlanta Airport Enterprise - Subordinate Lien GARBs and PFCs			
Date	Moody's	S & P	Fitch
Current (Dec 2012)	A 1 Stable	A Stable	A Stable
Atlanta Airport Enterprise - Senior Lien CFC's			
Date	Moody's	S & P	Fitch
January (2013)	Baa1 Positive	A- Stable	A- Stable
Atlanta Development Authority			
Date	Moody's	S & P	Fitch
**	A2	A	N/A
Downtown Development Authority			
Date	Moody's	S & P	Fitch
**	Aa2	A	N-A
Solid Waste Management Authority			
Date	Moody's	S & P	Fitch
**	Aa2	A	N/A
Atlanta Fulton County Recreational Authority			
Date	Moody's	S & P	Fitch
**	Aa2	A	N/A
Atlanta Urban Residential Finance Authority			
Date	Moody's	S & P	Fitch
**	Aa2	A	N/A
Tax Allocation Districts			
Date	Moody's	S & P	Fitch
**	Baa3	BBB	N/A

Source: Rating Agencies

\*\* Ratings when bonds were issued

# **APPENDICES**

---

**APPENDIX A – REVENUE DETAIL**

**PROPERTY TAXES & INTANGIBLE TAXES**

*PROPERTY TAXES*

*INTANGIBLE TAXES*

**LOCAL OPTION SALES TAX**

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

*ALCOHOL TAX*

*HOTEL/MOTEL TAX*

**PUBLIC UTILITY FRANCHISE**

**INSURANCE PREMIUM TAXES**

**MOTOR VEHICLE**

**LICENSES AND PERMITS**

*LICENSES, LIQUOR*

*LICENSES, BEER/WINE*

*LICENSES, GENERAL BUSINESS*

*PERMITS, COMMERCIAL PARKING*

*PERMITS, BUILDING*

*PERMITS, ELECTRICAL*

*OTHER LICENSES & PERMITS*

**CHARGES FOR SERVICES**

*INDIRECT COST RECOVERY*

*POLICE INSPECTIONS*

*POLICE SERVICE ATLANTA BOARD OF EDUCATION*

*POLICE SERVICE BURGLAR ALARM*

*FEEES FOR SWIMMING*

*OTHER CHARGES FOR SERVICES*

**FINES & FORFEITURES**

*TRAFFIC FINES*

*PARKING FINES*

*FAILURE TO APPEAR/ABIDE*

*OTHER FINES & FORFEITURES*

**MISCELLANEOUS REVENUE**

*LAND RENTAL*

*BUILDING RENTAL*

*INS INMATE LEASE RENTAL*

*RECOVERIES*

**OTHER FINANCING SOURCES & LOCAL SHARED**

*INTEREST EARNINGS*

*GAIN/LOSS ON INVESTMENT*

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

*OPERATING TRANSFER FROM 7701 - CAR RENTAL TAX*



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

COA-DEPARTMENT OF FINANCE-OFFICE OF REVENUE  
 FY 2012 GENERAL FUND BUDGET VS ACTUAL  
 FOR MONTH ENDED MARCH 31, 2013

<b>GENERAL FUND</b>									
Revenue Category	2013 Anticipation	MARCH 5 Year AVG %	MARCH Budget Based on Anticipation	MARCH Actual	Total Variance	Perf. Variance	Timing Variance	% Perf. Variance	Comments
Current Year Property Taxes	162,000,000	99.4%	160,982,827	170,285,251	9,302,425	8,226,570	2,668,370	5.1%	Moderate-Tax Collections Due date was Sept/Oct. 2012/96% Coll. Rate Assumption
Local Option Sales Tax	107,000,000	71.7%	76,734,476	76,106,933	(627,543)	(627,543)	-	-0.8%	Moderate
Hotel/Motel Tax (1)	11,650,000	74.0%	8,618,580	9,512,560	893,980	893,980	-	10.4%	Low-Improved RevPAR and Occup. Levels
Public Utility Franchise	63,400,000	84.8%	53,784,857	53,215,923	(568,934)		(568,934)	-1.1%	Low-Georgia Power due in January
Indirect Cost Recovery	32,096,735	70.9%	22,746,377	22,516,267	(230,110)	(230,110)	-	-1%	Moderate-Based on Monthly JE by Accounting Office
General Business License	37,000,000	60.0%	22,215,972	26,002,357	3,786,384	0	3,786,384	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	79.0%	14,460,940	14,282,674	(178,266)	(178,266)	-	-1.2%	Moderate
Alcohol	16,100,000	72.9%	11,732,980	11,454,973	(278,006)	(278,006)	-	-2.4%	Moderate
Fines/Forfeitures	22,300,002	73.2%	16,330,112	16,280,028	(50,084)	(50,084)	-	-0.3%	Moderate-Based on ticketing activity
Intangible Recording Taxes	3,400,000	77.5%	2,635,703	2,941,753	306,050	306,050	-	11.6%	Low
Land and Building Rentals	8,700,000	78.3%	6,816,100	3,244,164	(3,571,936)	(3,571,936)		-52.4%	Moderate-Reflects lower INS rentals
Real Estate Transfer Taxes	1,500,000	80.9%	1,213,000	995,240	(217,759)	(217,759)	-	-18.0%	Low-Predicated on Stable RE Market
Remaining Revenues	23,501,032	82.8%	19,468,909	19,626,608	157,699	(87,046)	244,746	-0.4%	
General Fund subtotal revenues	526,647,771	83.1%	437,440,831	447,389,326	9,948,494	5,410,443	6,130,566	1.2%	
Fund Balance	15,633,114			15,633,114					
<b>Total General Fund Revenues and Fund Balance</b>	<b>542,280,884</b>	<b>83%</b>	<b>437,440,831</b>	<b>463,022,440</b>	<b>9,948,494</b>	<b>5,410,443</b>	<b>6,130,566</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.  
 "March Budget Based on Anticipation" amount is 2013 Anticipation multiplied by the March 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>
Pam Holmes	Budget & Policy Manager	Civic Center (Temporary) Cyclorama (Temporary) Ethics (Temporary) Law Parks, Recreation and Cultural Affairs (Temporary) Procurement (Temporary) Water/Wastewater – Capital Water/Wastewater – Operations (Temporary)	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 Human Resources (Temporary)	404.865.8475

---

**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.

