

**CITY OF ATLANTA
FINANCIAL STATUS REPORT
FOR THE QUARTER ENDING DECEMBER 31, 2010**



DEPARTMENT OF FINANCE

TABLE OF CONTENTS

TABLE OF CONTENTS	1
EXECUTIVE SUMMARY	2
GENERAL FUND	8
CITY COUNCIL	10
EXECUTIVE OFFICES	11
ATLANTA CITIZENS REVIEW BOARD (ACRB)	12
AUDITOR’S OFFICE	13
BOARD OF ETHICS.....	14
DEPARTMENT OF CORRECTIONS	15
DEPARTMENT OF FINANCE.....	16
FIRE & RESCUE DEPARTMENT	17
DEPARTMENT OF HUMAN RESOURCES.....	18
DEPARTMENT OF INFORMATION TECHNOLOGY.....	19
JUDICIAL – MUNICIPAL COURT OPERATIONS.....	21
JUDICIAL – PUBLIC DEFENDER.....	23
JUDICIAL – SOLICITOR.....	24
DEPARTMENT OF LAW	25
DEPARTMENT OF PARKS, RECREATION AND CULTURAL AFFAIRS.....	26
DEPARTMENT OF PLANNING AND COMMUNITY DEVELOPMENT.....	28
POLICE DEPARTMENT	30
DEPARTMENT OF PROCUREMENT	32
DEPARTMENT OF PUBLIC WORKS	33
NON-DEPARTMENTAL.....	35
ENTERPRISE FUNDS.....	36
AVIATION REVENUE FUND	37
CIVIC CENTER FUND.....	38
PARKS FACILITIES FUND (CYCLORAMA).....	39
SOLID WASTE FUND	40
DEPARTMENT OF WATERSHED.....	41
OTHER FUNDS.....	42
E911	43
FLEET MANAGEMENT	44
GROUP INSURANCE	45
FUND BALANCE PROJECTION.....	46
CATASTROPHIC (GENERAL) FUND BALANCE PROJECTION.....	47
APPENDICES.....	48
APPENDIX A – REVENUE DETAIL.....	49
APPENDIX B – GENERAL FUND REVENUE BUDGET VS ACTUAL.....	50
APPENDIX C – DEPARTMENT OF FINANCE/BUDGET OFFICE CONTACT LIST	51
APPENDIX D – GLOSSARY OF TERMS	52

EXECUTIVE SUMMARY

The Financial Status Report (FSR) for the quarter ending December 31, 2010 represents the Department of Finance's continuing efforts to provide enhanced financial reporting to the City's policymakers. The FSR is presented as follows:

- **Executive Summary**

This section provides a summary of the quarter's results for General Fund and its Departments, the Enterprise Funds, Other Funds, and the current Fund Balance Projection.

- **General Fund Summaries**

This section begins with an overview of the General Fund in its entirety as of December 31, 2011 and continues with departmental reports that provide highlights and a status of the department's specific initiatives. The section ends with a report for the non-departmental fund activities. If there are disclosed 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.

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

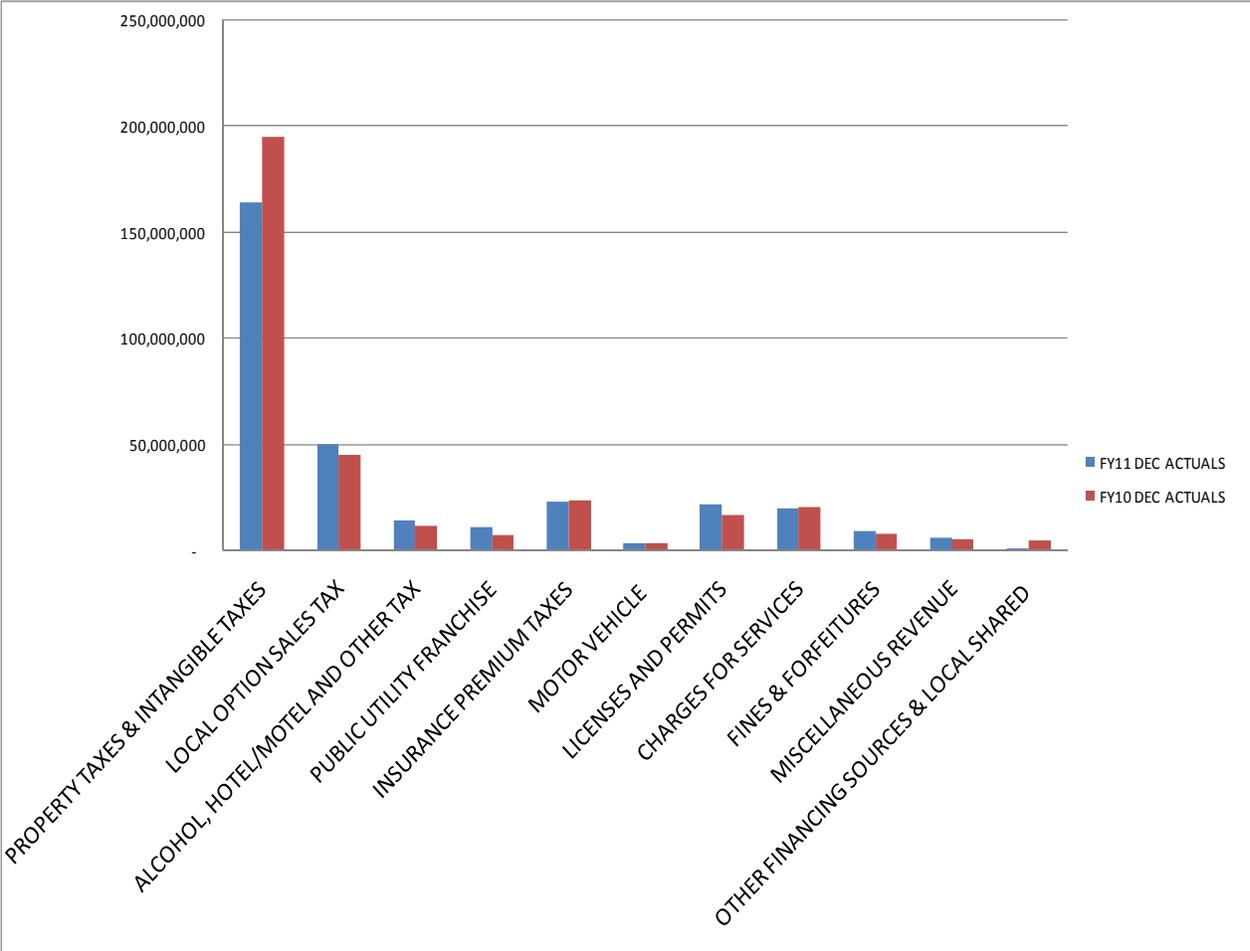
This section will be updated quarterly as the Departments report out on their projected expenditures.

- **Appendices**

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

GENERAL FUND

The City is on target to collect the total amount of budgeted **general fund revenues**, or \$549.6MM, which is the total amount of the anticipated revenue collections for the fiscal year. Overall, revenues are below budget by 2% or 9.9MM, which is the prior year fund balance amount that was used to balance the FY11 budget.



Summary of Major Revenues

Total year-to-date FY11 revenue collections of 60.10% are comparable to total FY10 collections of 62.51% as a percentage of total anticipations collected. A detailed list of revenues can be found in Appendix A.

Category	FY2011 Funding Budget	FY2011 Anticipations	Budget Dec-10	Actual-Dec-10	YTD Anticipation %	FY2010 Anticipations	Actual Dec-09	YTD Anticipation %
PROPERTY TAXES & INTANGIBLE TAXES	\$ 200,927,855	\$ 200,927,855	\$ 164,441,854	\$ 188,869,207	94.00%	202,466,829	\$ 194,765,314	96.20%
LOCAL OPTION SALES TAX	100,580,000	100,580,000	50,027,063	44,818,887	44.56%	94,000,000	44,798,637	47.66%
ALCOHOL, HOTEL/MOTEL AND OTHER TAX	27,412,434	27,412,434	13,713,146	11,680,769	42.61%	24,764,786	11,584,193	46.78%
PUBLIC UTILITY FRANCHISE	49,132,391	49,132,391	10,422,031	11,060,676	22.51%	40,721,567	6,874,600	16.88%
INSURANCE PREMIUM TAXES	23,000,000	23,000,000	23,000,000	22,408,403	97.43%	23,800,000	23,079,134	96.97%
MOTOR VEHICLE	6,000,000	6,000,000	2,998,800	3,689,281	61.49%	5,800,000	3,013,703	51.96%
LICENSES AND PERMITS	66,796,898	66,796,898	21,717,324	14,037,759	21.02%	59,984,493	16,692,656	27.83%
CHARGES FOR SERVICES	39,592,287	39,592,287	19,788,225	19,590,817	49.48%	36,228,465	20,411,408	56.34%
FINES & FORFEITURES	20,000,000	20,000,000	8,713,454	9,791,371	48.96%	22,000,000	7,517,458	34.17%
MISCELLANEOUS REVENUE	10,581,514	10,581,514	5,559,280	4,146,508	20.23%	15,137,881	5,282,718	34.90%
PRIOR YEAR FUND BALANCE	9,918,801							
OTHER FINANCING SOURCES & LOCAL SHARED	5,581,584	5,581,584	649,740	6,180,969	110.74%	16,118,068	4,194,698	26.02%
Grand Total Revenues	\$ 559,523,764	\$ 549,604,963	\$ 321,030,917	\$ 336,274,648	60.10%	\$ 541,022,089	\$ 338,214,519	62.51%

The **general fund expenditures** are projected to be 7% below budget, which is primarily attributed to the restricted reserves. However, when restricted reserves are excluded, the projected variance is 2% below budget. Beginning on page 9, 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. 37)
- Civic Center Fund (pg. 38)
- Parks Facilities Fund – Cyclorama (pg. 39)
- Solid Waste Fund (pg. 40)
- Watershed Fund (pg. 41)

As of December 31, 2010 the **Aviation Revenue fund** collected \$202.3MM which slightly below the year-to-date budget of \$205.5MM. The difference is due to the delay in collections for the non airline cost recovery program (CONRAC). In addition, revenue collections anticipated from the new Common Use Facility Program are behind due to the project starting late. The expenditures were 17% under budget primarily due to a recent bond issuance (Refunding Series 2010C Bonds) that reduces the debt service by 17 million. The Department has a budgeted reserve of \$49 million which accounts for the majority of savings.

The Civic Center fund revenues are expected to be below anticipations for the year by \$699,252 due to a decrease in scheduled events. Additionally, expenditures are expected to exceed the annual budget by \$102,303, which is primarily due to the HVAC system replacement.

The **Parks Facilities fund (Cyclorama)** is expected to meet budgeted revenues, and the expenses are expected to be in line with the annual budget. The department may see an increase in revenue projections in the last quarter as it prepares to celebrate the 150th anniversary of the civil war.

Revenues and expenditures are expected to exceed the adopted budget of \$48.6MM by \$7.1MM in the **Solid Waste fund**. The revenues include a recycling fee rate increase (from \$30 to \$80) adopted by City Council and will cover the cost to continue this service. Also, in previous years, expenses would exceed budget due to an unbudgeted transfer for indirect costs. The indirect costs are budgeted in FY11 and, based on the current trend, expenditures are expected to be below budget by 4%.

The **Department of Watershed Management** is projecting a revenue variance of \$3.2M in its revenue fund due to billing related adjustments. The overall expenditure surplus of \$52.4MM is due to fund reserves totaling \$27MM, 146 vacant positions and planned cost control measures. As part of the DWM's ongoing efforts to reduce operations and maintenance expenses, it is currently evaluating the following items:

- Prioritization of vacant positions;
- Route optimization, customer service, and other billing and inspection efficiencies;
- Assessment of repair and maintenance services within the Wastewater Treatment and Collections and Drinking Water areas; and
- Evaluation of tasks currently performed by program management services.

OTHER FUNDS

The **911 Communications Center (page 43)** 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 is operating at an operating loss since the fees collected do not fully support the operating expenses of this fund. In addition, per General Accounting, the operating transfer of \$4,188,272.00 will not be posted this fiscal year.

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

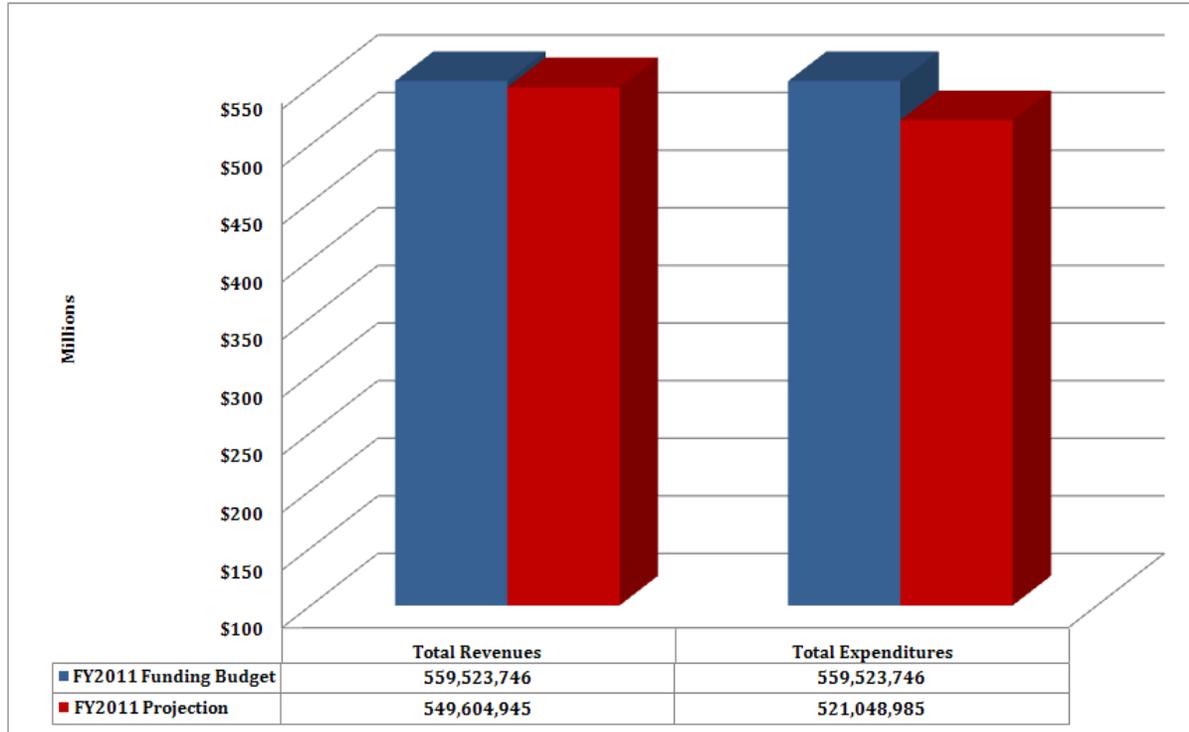
- **Fleet Management (page 44)** department provides fuel and maintenance services to City departments. Revenues are expected to be below anticipations due to the decrease in billing for repairs and due to indirect costs budgeted but not included in the current cost structure. Expenditures are expected to be under budget due to vacant positions and fewer repair expenses expected.
- The **Group Insurance Fund (page 45)** accounts for the medical benefits for active and non-active employees. Revenues have increased since the same period in FY10 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 47** and will be updated each quarter as projections are completed. As of December 31, 2010, the projected FY2011 fund balance is \$77.6MM, which is a \$21.4MM increase from FY2010 ending balance of \$56.1MM.

GENERAL FUND SUMMARIES

GENERAL FUND

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual Dec-09	YTD Budget Dec-10	YTD Actual Dec-10	FY2011 Funding Budget	FY2011 Projection	Variance \$	Variance %
Total Revenues	338,214,519	321,030,917	336,274,647	559,523,746	549,604,945	(9,918,801)	-2%
Total Expenditures	262,281,526	279,761,260	259,931,962	559,523,746	521,048,985	(38,474,761)	-7%
Surplus (deficit)	75,932,993	41,269,658	76,342,685	-	28,555,960	28,555,960	N/A

Expenditure Detail:	YTD Actual Dec-09	YTD Budget Dec-10	YTD Actual Dec-10	FY2011 Funding Budget	FY2011 Projection	Variance \$	Variance %
Restricted Reserves		13,740,124		27,480,247		(27,480,247)	-100%
Other Expenditures	262,281,526	266,021,136	259,931,962	532,043,499	521,048,985	(10,994,514)	-2%
Total Expenditures	262,281,526	279,761,260	259,931,962	559,523,746	521,048,985	(38,474,761)	N/A

Major Revenue Variances:

The year-to-date **Revenue** anticipations are \$321MM compared to year-to-date actual receipts of \$336MM or 5% greater than budgeted revenues as of 12/31/2010. Property taxes are expected to meet anticipations of \$549MM due to the temporary collection order (TCO), which allows the Tax Collector to collect 85% of property taxes due while assessment disputes are being resolved.

Major Expenditure Variances:

Public Defender is projected to be under budget by 21% which is due to vacant positions.

Solicitor’s Office is projected to be under budget for 11% which is due to the timing of filling vacant positions.

Procurement is expected to be over budget by 13% and is due to unbudgeted Quality of Life positions transferred to the general fund.

Public Works is projected to be over budget by 9% mainly due to flood related expenses yet to be reimbursed.

Note: Encumbrances are excluded from the YTD December 2010 for year over year comparison purposes.

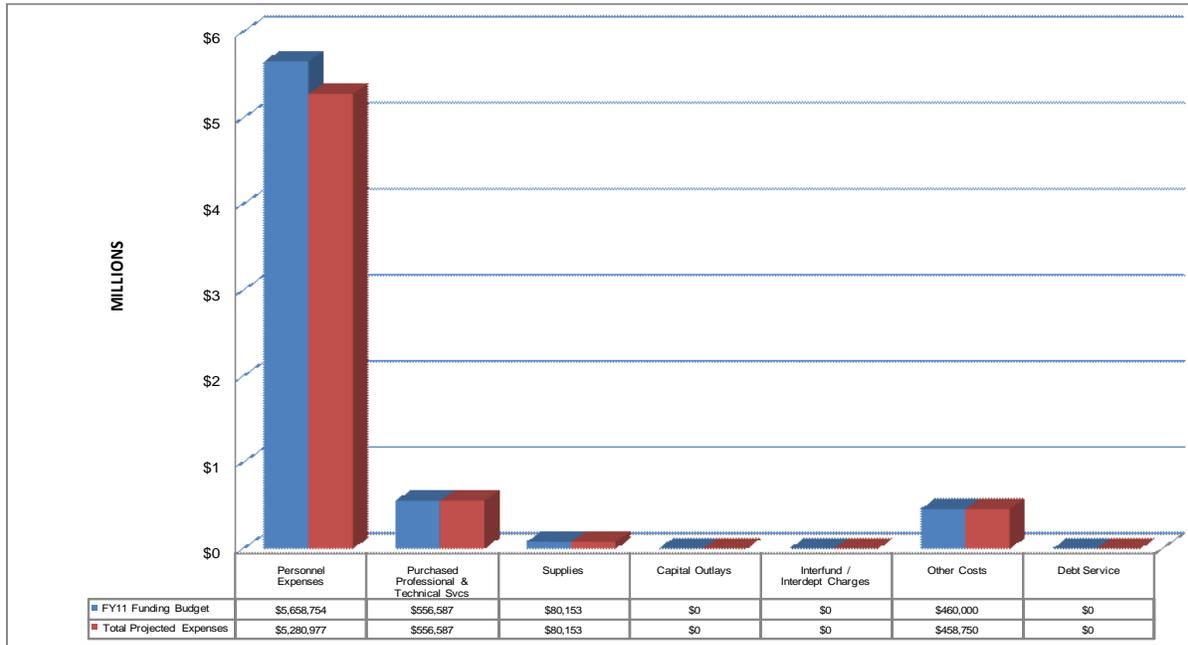
GENERAL FUND

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION SUMMARY

Dept.	FY2011 Funding Budget	YTD Encumbrance/Actual (Jul. 2010 - Dec. 2010)	Projected Expenses (Jan. 2011 - Jun. 2011)	Total Projected Expenses	Variance (\$)	Variance (%)
City Council	\$6,755,484	\$3,015,851	\$3,360,616	\$6,376,467	\$379,017	6%
Executive Offices	\$19,252,572	\$9,971,830	\$7,695,755	\$17,667,585	\$1,584,987	8%
Atlanta Citizens Review Board (ACRB)	\$370,706	\$157,562	\$209,945	\$367,507	\$3,199	1%
Auditor's Office	\$961,136	\$480,221	\$480,874	\$961,095	\$41	0%
Board of Ethics	\$346,317	\$156,708	\$188,243	\$344,951	\$1,366	0%
Corrections	\$21,851,446	\$10,493,337	\$10,439,892	\$20,933,229	\$918,217	4%
Finance	\$10,372,566	\$4,776,886	\$5,226,892	\$10,003,778	\$368,788	4%
Fire & Rescue	\$74,075,989	\$35,273,620	\$35,934,377	\$71,207,997	\$2,867,992	4%
Human Resources	\$2,678,105	\$1,061,467	\$1,616,640	\$2,678,107	-\$2	0%
Information Technology	\$26,881,884	\$13,776,119	\$12,673,230	\$26,449,349	\$432,535	2%
Judicial - Municipal Court Operations	\$8,368,959	\$4,504,518	\$3,671,231	\$8,175,749	\$193,210	2%
Judicial - Public Defender	\$1,543,144	\$633,177	\$590,990	\$1,224,167	\$318,977	21%
Judicial - Solicitor	\$2,590,437	\$963,301	\$1,331,769	\$2,295,070	\$295,367	11%
Law	\$4,575,301	\$2,198,033	\$2,375,619	\$4,573,652	\$1,649	0%
Parks, Recreation and Cultural Affairs	\$28,674,376	\$10,839,832	\$17,315,871	\$28,155,703	\$518,673	2%
Planning and Community Development	\$8,485,479	\$3,952,760	\$4,796,478	\$8,749,238	-\$263,759	-3%
Police Services	\$161,657,163	\$76,137,462	\$83,813,216	\$159,950,678	\$1,706,485	1%
Procurement	\$856,921	\$413,629	\$554,941	\$968,570	-\$111,649	-13%
Public Works	\$21,306,014	\$12,902,955	\$10,332,293	\$23,235,248	-\$1,929,234	-9%
Non-Departmental	\$130,439,502	\$79,651,172	\$47,079,671	\$126,730,843	\$3,708,659	3%
Restricted Reserves	\$27,480,247	\$0	\$0	\$0	\$27,480,247	100%
General Fund	\$559,523,748	\$271,360,440	\$249,688,543	\$521,048,983	\$38,474,765	7%

CITY COUNCIL

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



Description	FY11 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2010 - Dec 2010)	Projected Expenses (Jan 2011 - Jun 2011)			
Personnel Expenses	\$5,658,754	\$2,572,909	\$2,708,068	\$5,280,977	\$377,777	7%
Purchased Professional & Technical Svcs	\$556,587	\$138,703	\$417,884	\$556,587	\$0	0%
Supplies	\$80,153	\$24,897	\$55,256	\$80,153	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$460,000	\$279,342	\$179,408	\$458,750	\$1,250	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$6,755,494	\$3,015,851	\$3,360,616	\$6,376,467	\$379,027	6%

HIGHLIGHTS:

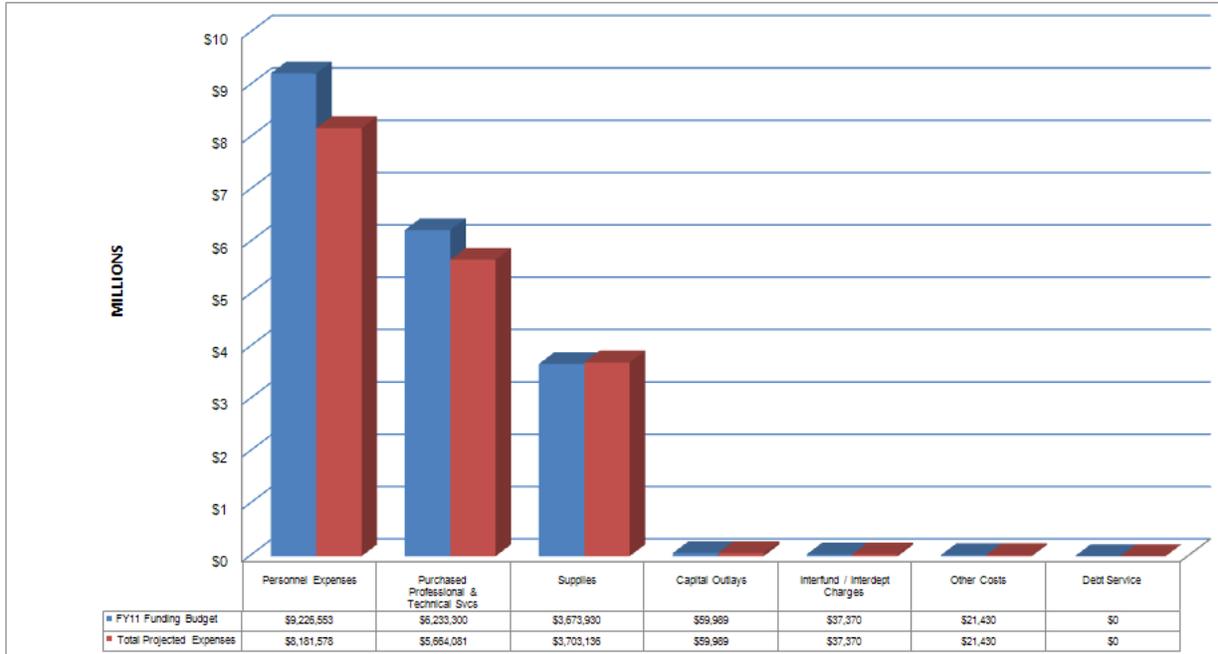
Expenditure Category	Explanation
Personnel Expenses	Surplus primarily due to lower staffing levels in permanent/part-time salaries.
Purchased Professional & Technical Services	Project spending to be within target.
Supplies	Project spending to be within target.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Project spending to be within target.
Debt Service	N/A

STATUS OF INITIATIVES:

- All Councilmember staff participating in the Employee Compensation initiative received the **Retention Bonus**.
- The **Administrative Assistant** position has been filled.

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	FY11 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2010 - Dec 2010)	Projected Expenses (Jan 2011 - Jun 2011)			
Personnel Expenses	\$9,226,553	\$4,098,370	\$4,083,208	\$8,181,578	\$1,044,975	11%
Purchased Professional & Technical Svcs	\$6,233,300	\$4,232,876	\$1,431,205	\$5,664,081	\$569,218	9%
Supplies	\$3,673,930	\$1,614,718	\$2,088,418	\$3,703,136	-\$29,206	-1%
Capital Outlays	\$59,989	-\$35	\$60,024	\$59,989	\$0	0%
Interfund / Interdept Charges	\$37,370	\$19,303	\$18,067	\$37,370	\$0	0%
Other Costs	\$21,430	\$6,598	\$14,832	\$21,430	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$19,252,572	\$9,971,830	\$7,695,755	\$17,667,585	\$1,584,987	8%

HIGHLIGHTS:

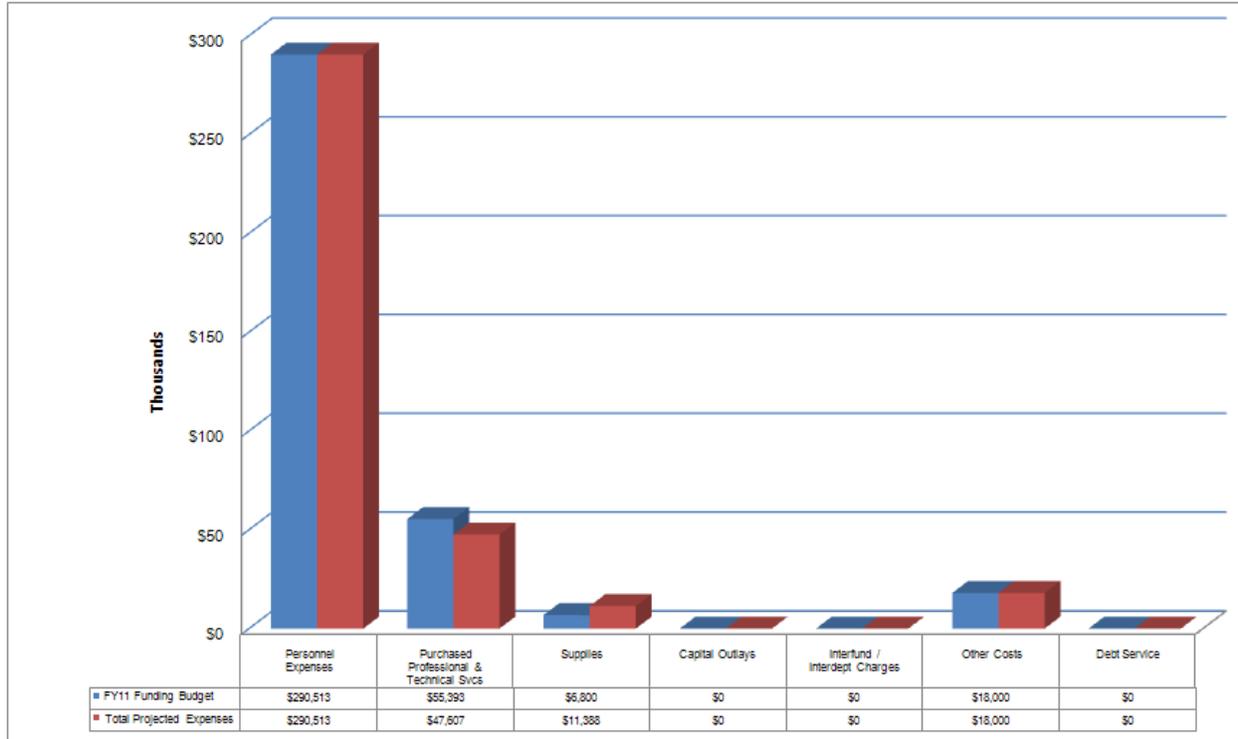
Expenditure Category	Explanation
Personnel Expenses	Surplus due to vacancies and under spend of benefits.
Purchased Professional & Technical Services	Project to spend within budget.
Supplies	Deficit expected due to continued cost generated by City Hall East.
Capital Outlays	Project to spend within budget. Channel 26 purchasing equipment to upgrade facilities.
Interfund/Interdept Charges	Project to spend within budget.
Other Costs	N/A
Debt Services	N/A

STATUS OF INITIATIVES:

- All departments received **Retention Bonus** with exception of Mayor, COS and COO offices.
- **ADA Compliance projects** are anticipated to be funded from unspent bond proceeds. A list of current unspent bond funds is currently under review.

ATLANTA CITIZENS REVIEW BOARD (ACRB)

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



Description	FY11 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2010 - Dec 2010)	Projected Expenses (Jan 2011 - Jun 2011)			
Personnel Expenses	\$290,513	\$143,243	\$147,270	\$290,513	\$0	0%
Purchased Professional & Technical Svcs	\$55,393	\$11,683	\$35,924	\$47,607	\$7,786	14%
Supplies	\$6,800	\$2,636	\$8,752	\$11,388	-\$4,588	-67%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$18,000	\$0	\$18,000	\$18,000	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$370,706	\$157,562	\$209,945	\$367,507	\$3,199	1%

HIGHLIGHTS:

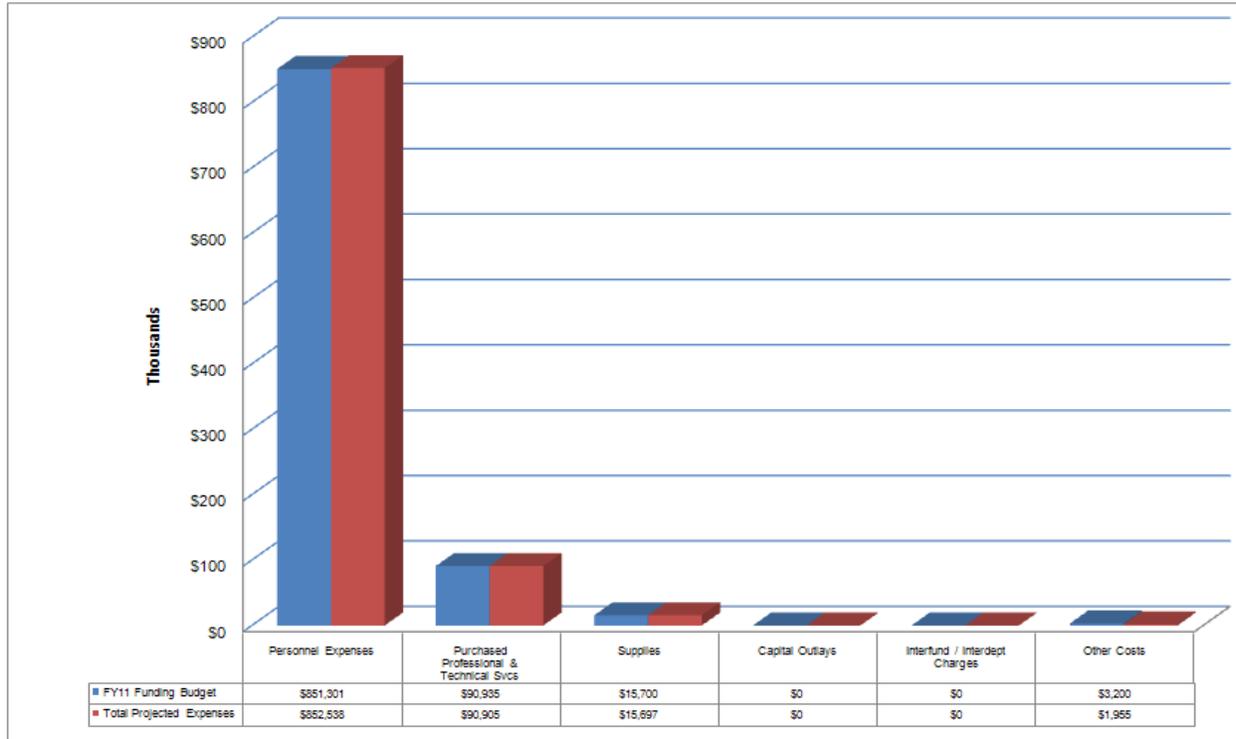
Expenditure Category	Explanation
Personnel Expenses	No surplus expected.
Purchased Professional & Technical Services	The plan is to use surplus in this account group to cover deficit in supplies.
Supplies	Deficit due to over spend in supplies.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Funds are designated for the License Review Board.
Debt Services	N/A

STATUS OF INITIATIVES:

- All staff participating in the Employee Compensation initiative received the **Retention Bonus**.

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	FY11 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2010 - Dec 2010)	Projected Expenses (Jan 2011 - Jun 2011)			
Personnel Expenses	\$851,301	\$453,962	\$398,576	\$852,538	-\$1,237	0%
Purchased Professional & Technical Svcs	\$90,935	\$16,057	\$74,848	\$90,905	\$30	0%
Supplies	\$15,700	\$9,147	\$6,550	\$15,697	\$3	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$3,200	\$1,055	\$900	\$1,955	\$1,245	39%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$961,136	\$480,221	\$480,874	\$961,095	\$41	0%

HIGHLIGHTS:

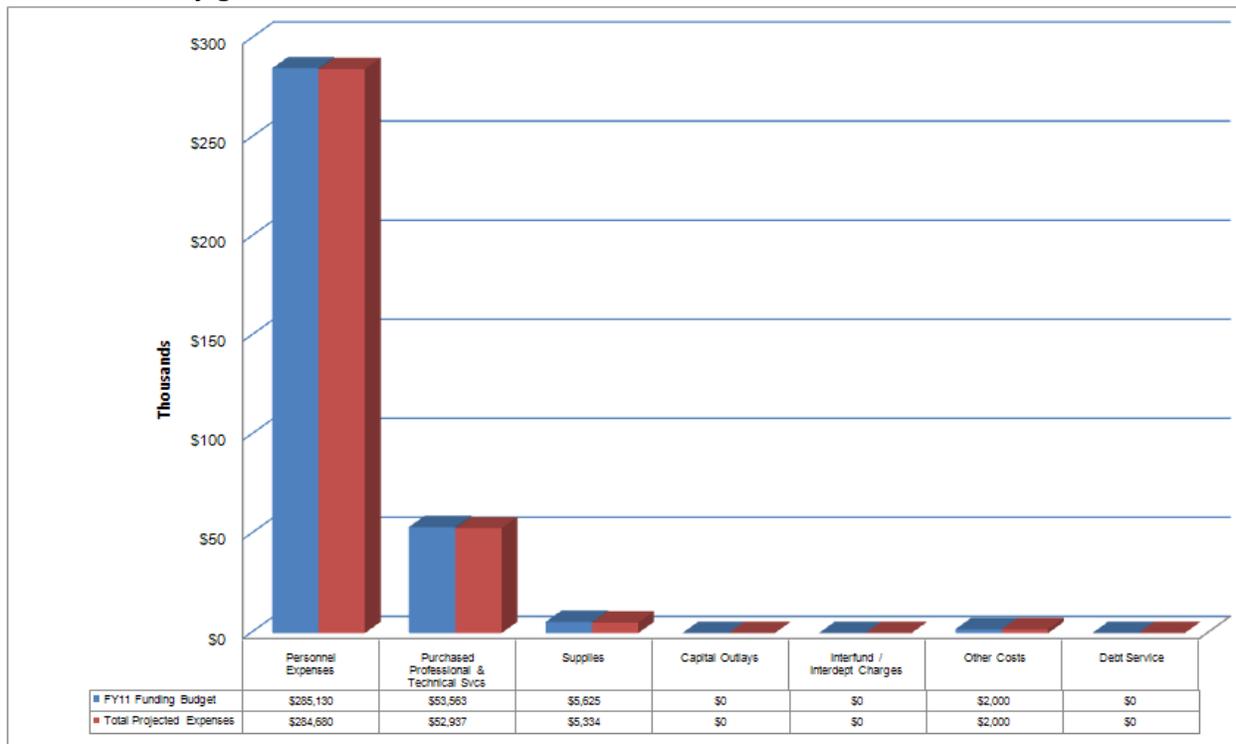
Expenditure Category	Explanation
Personnel Expenses	All permanent staff positions are filled. The deficit in salary expenses are due to Medicare expenses of \$5K and defined contribution expenses that are under budgeted.
Purchased Professional & Technical Services	N/A
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	The department increased the estimate for audit committee compensation to \$500 per member annually.
Debt Service	N/A

STATUS OF INITIATIVES:

- All staff participating in the Employee Compensation initiative received the **Retention Bonus**.

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	FY11 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrances/Actual (Jul 2010 - Dec 2010)	Projected Expenses (Jan 2011 - Jun 2011)			
Personnel Expenses	\$285,130	\$147,000	\$137,680	\$284,680	\$450	0%
Purchased Professional & Technical Svcs	\$53,563	\$6,576	\$46,361	\$52,937	\$626	1%
Supplies	\$5,625	\$2,616	\$2,718	\$5,334	\$291	5%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,000	\$516	\$1,484	\$2,000	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$346,318	\$156,708	\$188,243	\$344,951	\$1,367	0%

HIGHLIGHTS:

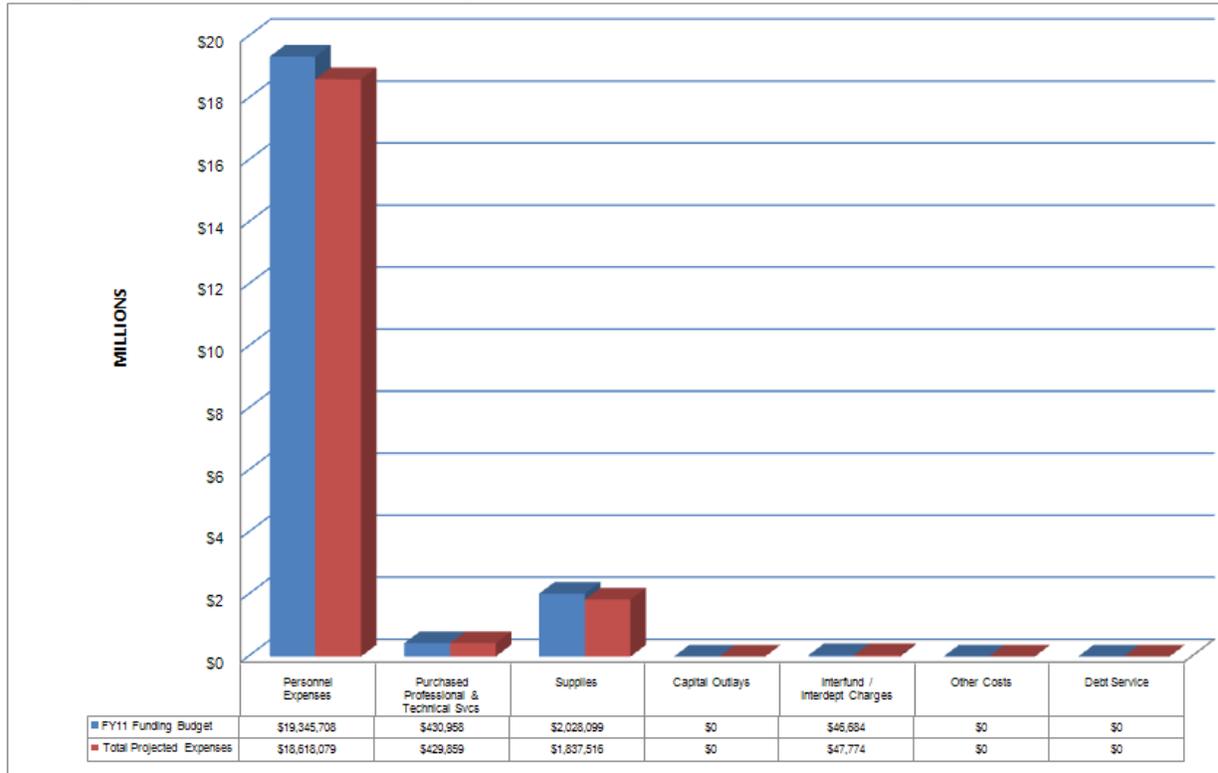
Expenditure Category	Explanation
Personnel Expenses	Variance in personnel due to one employee being eligible for the retention bonus instead of two, as budgeted.
Purchased Professional & Technical Services	Variance in Purchased Professional & Technical Services due to department spending conservatively.
Supplies	Variance in Supplies due to department spending conservatively.
Capital Outlays	N/A
Interfund/Interdepartmental Charges	N/A
Debt Service	N/A

STATUS OF INITIATIVES:

- All staff participating in the Employee Compensation initiative received the **Retention Bonus**.

DEPARTMENT OF CORRECTIONS

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



Description	FY11 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2010 - Dec 2010)	Projected Expenses (Jan 2011 - Jun 2011)			
Personnel Expenses	\$19,345,708	\$9,289,838	\$9,328,242	\$18,618,079	\$727,629	4%
Purchased Professional & Technical Svcs	\$430,958	\$229,578	\$200,281	\$429,859	\$1,099	0%
Supplies	\$2,028,099	\$950,123	\$887,394	\$1,837,516	\$190,583	9%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$46,684	\$23,799	\$23,976	\$47,774	-\$1,090	-2%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$21,851,449	\$10,493,337	\$10,439,892	\$20,933,229	\$918,220	4%

HIGHLIGHTS:

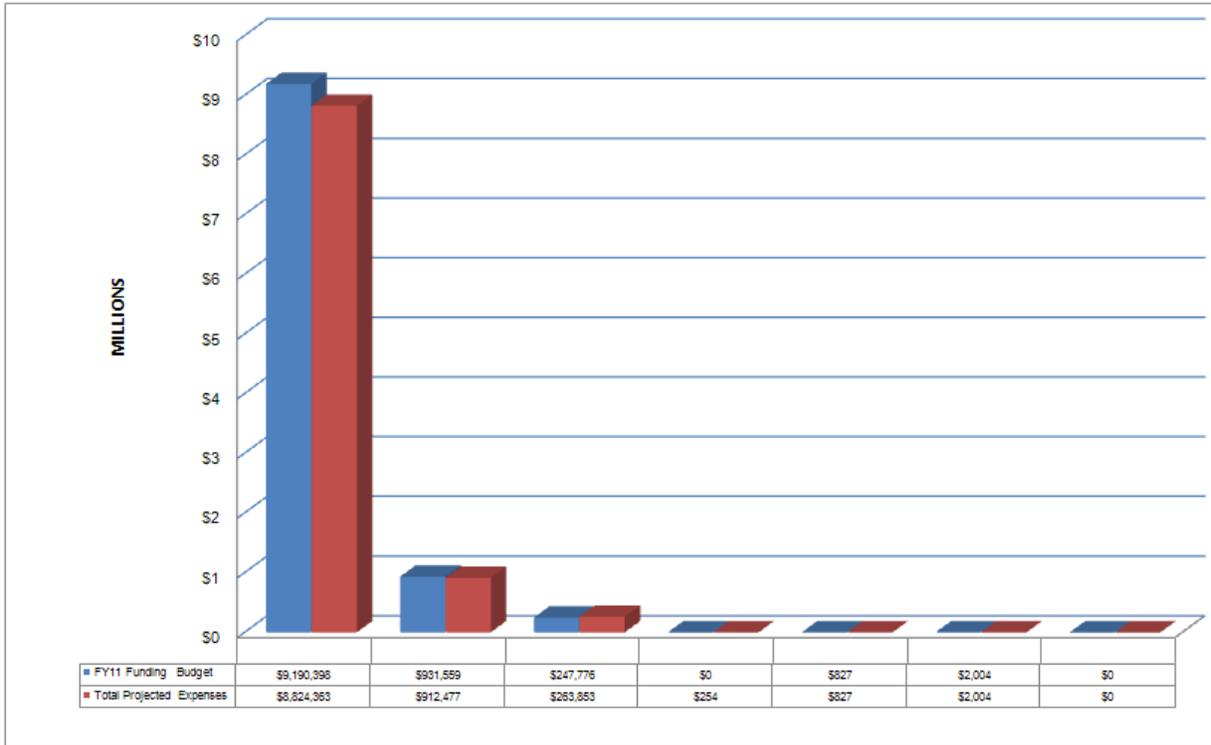
Expenditure Category	Explanation
Personnel Expenses	Variance in personnel expenses is due to vacant positions.
Purchased Professional & Technical Services	Variance in Purchased Professional Services due to department spending conservatively.
Supplies	Variance in Supplies due to department spending conservatively.
Capital Outlays	N/A
Interfund/Interdepartmental Charges	N/A
Other Costs	N/A
Debt Service	N/A

STATUS OF INITIATIVES:

- All staff participating in the Employee Compensation initiative received the **Retention Bonus**.

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	FY11 Funding Budget	YTD Encumbrance/Actual (Jan-2011 - Jun-2011)	Projected Expenses (Jan-2011 - Jun-2011)	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Expenses	\$9,190,398	\$4,295,778	\$4,528,585	\$8,824,363	\$366,035	4%
Purchased Professional & Technical Svcs	\$931,559	\$400,320	\$512,157	\$912,477	\$19,082	2%
Supplies	\$247,776	\$79,925	\$183,929	\$263,853	-\$16,077	-6%
Capital Outlays	\$0	\$254	\$0	\$254	-\$254	0%
Interfund / Interdept Charges	\$827	\$332	\$495	\$827	\$0	0%
Other Costs	\$2,004	\$277	\$1,727	\$2,004	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$10,372,564	\$4,776,886	\$5,226,892	\$10,003,779	\$368,785	4%

HIGHLIGHTS:

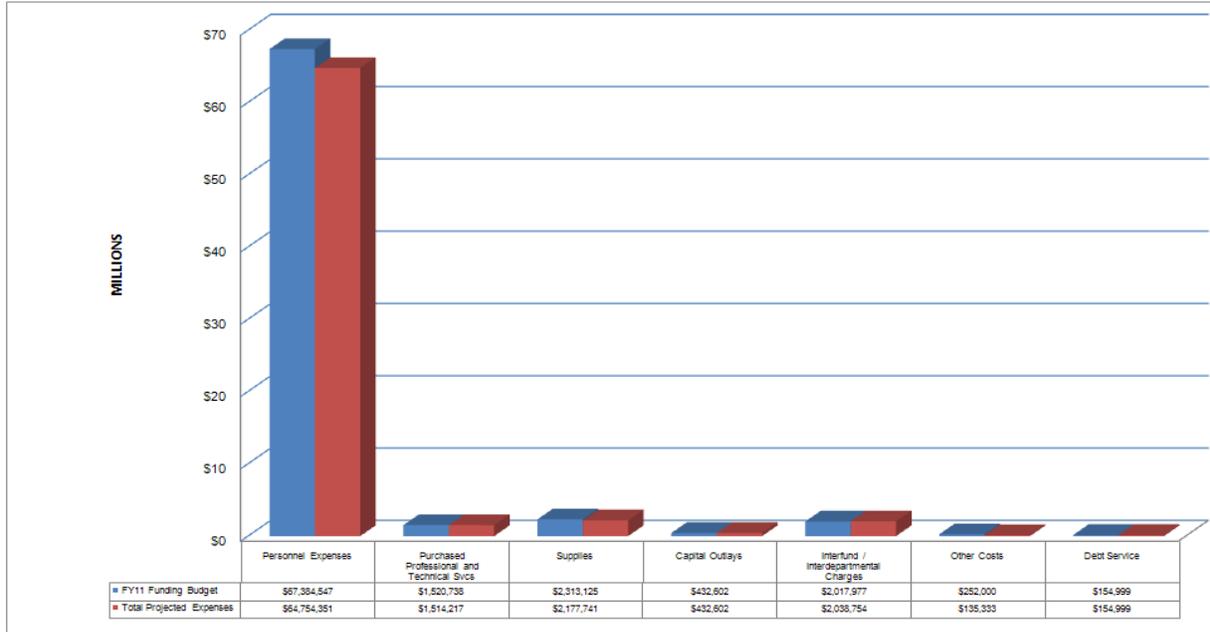
Expenditure Category	Explanation
Personnel Expenses	Personnel expenses variance is due to vacant positions, which will be filled by the end of the fiscal year.
Purchased Professional & Technical Services	Expenses were charged to the line items for Supplies and Capital Outlay, but budgeted in Purchased Services. The budget will be aligned with the expenses next quarter.
Supplies	Surplus budget from Purchased Professional & Technical Services will be used to offset over spend in supplies.
Capital Outlays	Surplus budget from Purchased Professional & Technical Services will be used to offset over spend in capital outlays.
Interfund/Interdept Charges	N/A
Other Costs	N/A
Debt Service	N/A

STATUS OF INITIATIVES:

- All staff participating in the Employee Compensation initiative received the **Retention Bonus**.

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	FY11 Funding Budget	YTD Encumbrance/Actuals (Jul 2010 - Dec 2010)	Projected Expenses (Jan 2011 - Jun 2011)	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Expenses	\$67,384,547	\$31,809,047	\$32,945,304	\$64,754,351	\$2,630,196	4%
Purchased Professional and Technical Svcs	\$1,520,738	\$660,374	\$853,843	\$1,514,217	\$6,521	0%
Supplies	\$2,313,125	\$1,425,495	\$752,245	\$2,177,741	\$135,384	6%
Capital Outlays	\$432,602	\$160,709	\$271,893	\$432,602	\$0	0%
Interfund / Interdepartmental Charges	\$2,017,977	\$1,140,525	\$898,229	\$2,038,754	-\$20,777	-1%
Other Costs	\$252,000	\$500	\$134,833	\$135,333	\$116,667	46%
Debt Service	\$154,999	\$76,969	\$78,030	\$154,999	\$0	0%
Grand Total	\$74,075,988	\$35,273,620	\$35,934,377	\$71,207,997	\$2,867,991	4%

HIGHLIGHTS:

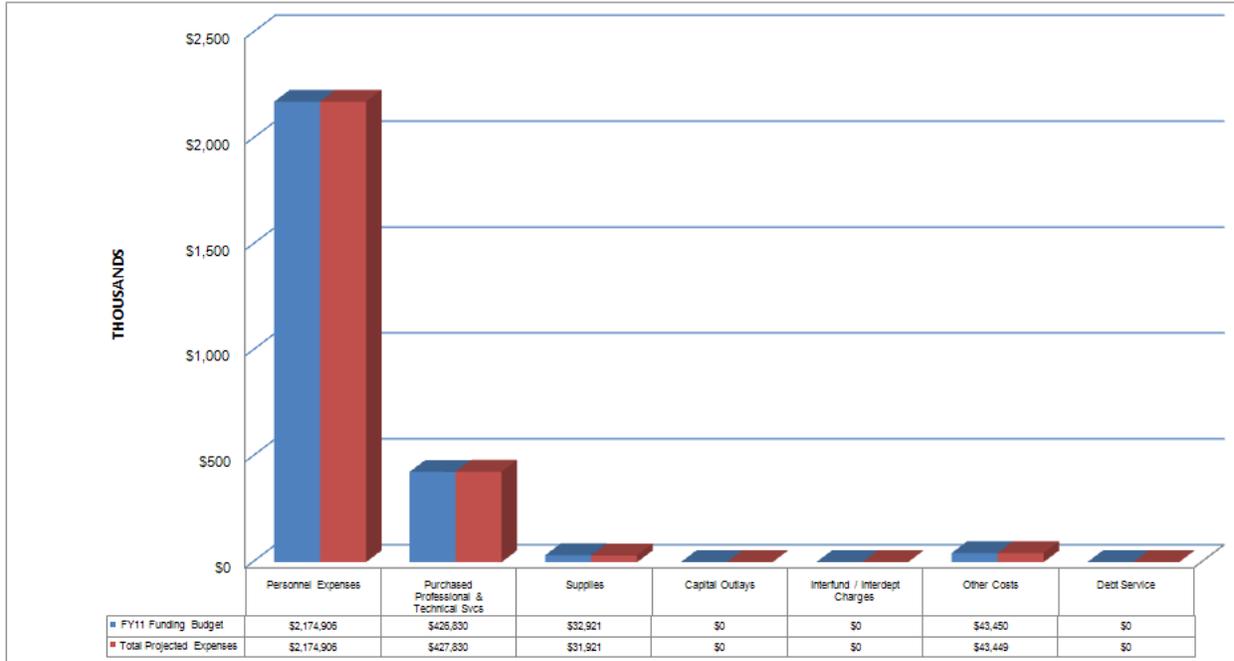
Expenditure Category	Explanation
Personnel Expenses	Includes savings from vacant positions in AFRD that may not be filled before year's end due to the amount of time required to recruit and hire a new employee. Tentatively, AFRD will begin two new recruit classes, running simultaneously, beginning on March 31, 2011.
Purchased Professional & Technical Services	Remains one of the major cost drivers as it includes repairs and maintenance service cost.
Supplies	The variance is representative of the utility savings.
Capital Outlays	Year to date, AFRD's has purchased the thermal imaging cameras and two extrication devices.
Interfund/Interdept Charges	Fuel and preventative maintenance/repairs will be over budget
Other Costs	Savings due to the prorated MOU with Fulton County (Station 36).
Debt Service	Monthly repayments to Wachovia for the Mobile Data Computers are on target.

STATUS OF INITIATIVES:

- **Swift Water Rescue** - Currently, the AFRD has submitted all required documentation to the Department of Procurement. Advertising will commence on Feb. 3, 2011 and the Bid opening date is March 1, 2011.
- **Fleet Acquisitions** - Purchased two Aviation fleet apparatus- one engine and one ambulance

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	FY11 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2010 - Dec 2010)	Projected Expenses (Jan 2011 - Jun 2011)			
Personnel Expenses	\$2,174,906	\$947,188	\$1,227,718	\$2,174,906	\$0	0%
Purchased Professional & Technical Svcs	\$426,830	\$102,235	\$325,595	\$427,830	-\$1,000	0%
Supplies	\$32,921	\$6,226	\$25,695	\$31,921	\$1,000	3%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$43,450	\$5,817	\$37,632	\$43,449	\$1	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$2,678,107	\$1,061,467	\$1,616,640	\$2,678,107	\$0	0%

HIGHLIGHTS:

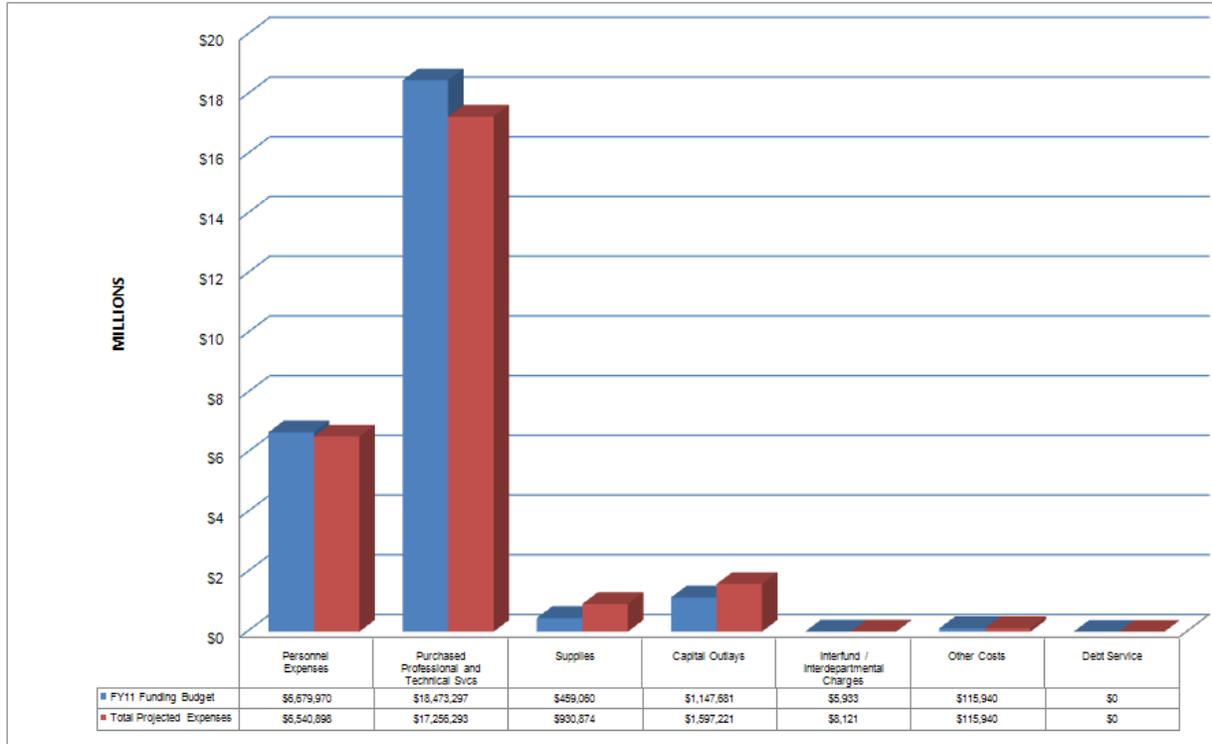
Expenditure Category	Explanation
Personnel Expenses	Expenditures for filled positions will remain constant for remainder of FY11 DHR to fill 3 vacancies at above entry.
Purchased Professional & Technical Services	Funds budgeted for purchased professional services are projected to be fully expensed by end of year.
Supplies	Funds budgeted for supplies are not expensed equally in each quarter and are projected to be fully expensed by end of fiscal year.
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Funds budgeted for meeting expense, Civil Svcs. Board member compensation is projected to be fully expensed by end of fiscal year.
Debt Service	N/A

STATUS OF INITIATIVES:

- All staff participating in the Employee Compensation initiative received the **Retention Bonus**.
- DHR has completed the bidding process for **Pay and Class Study**. Work on study began the first of the calendar year.

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	FY11 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actuals (Jul 2010 - Dec 2010)	Projected Expenses (Jan 2011 - Jun 2011)			
Personnel Expenses	\$6,679,970	\$3,187,406	\$3,353,492	\$6,540,898	139,072	2%
Purchased Professional and Technical Svcs	\$18,473,297	\$9,337,428	\$7,918,865	\$17,256,293	1,217,004	7%
Supplies	\$459,060	\$551,075	\$379,800	\$930,874	(471,814)	-103%
Capital Outlays	\$1,147,681	\$635,852	\$961,369	\$1,597,221	(449,540)	-39%
Interfund / Interdepartmental Charges	\$5,933	\$4,043	\$4,078	\$8,121	(2,188)	-37%
Other Costs	\$115,940	\$60,314	\$55,626	\$115,940	0	0%
Debt Service	\$0	\$0	\$0	\$0	0	0%
Grand Total	\$26,881,881	\$13,776,119	\$12,673,230	\$26,449,348	432,533	2%

HIGHLIGHTS:

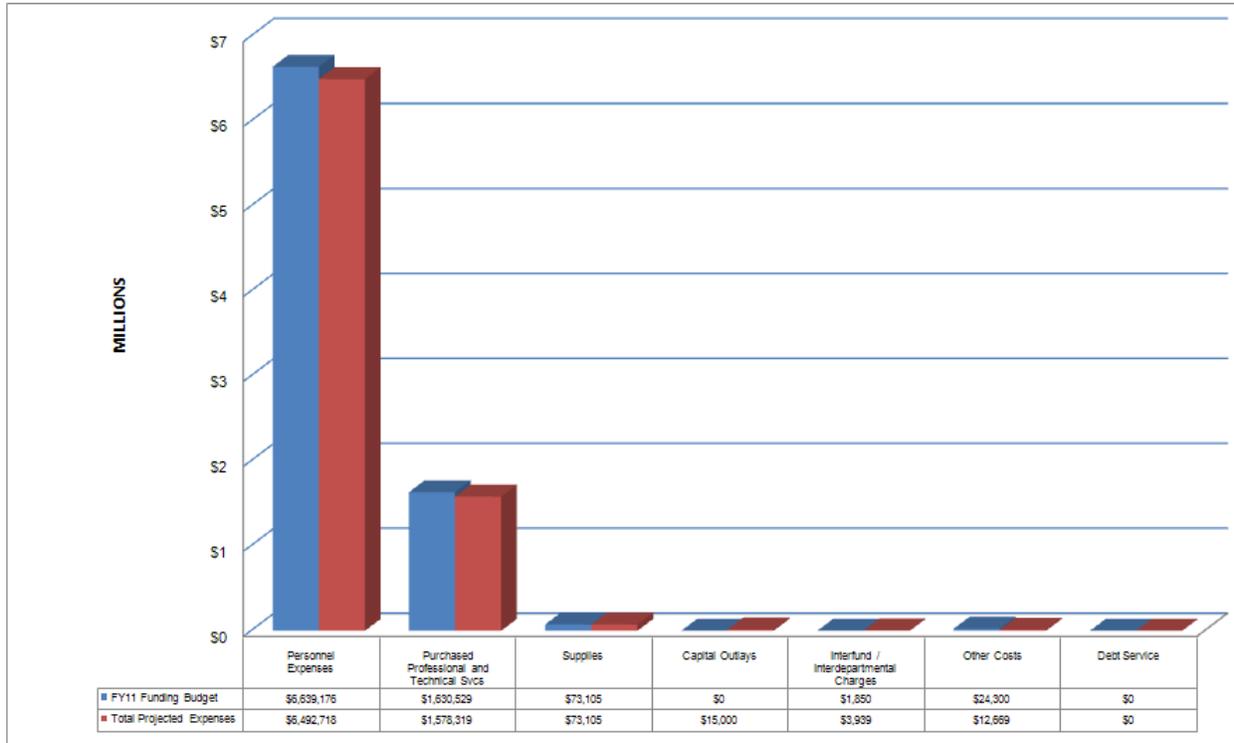
Expenditure Category	Explanation
Personnel Expenses	DIT currently has 4 vacant positions; primary driver of the YTD cost savings
Purchased Professional & Technical Services	Expenses were charge to the line items for Supplies and Capital Outlay, but budgeted in Purchased Services. The budget will be aligned with the expenses next quarter.
Supplies	Attributable to \$375.3k for Asset Mgmt. software and \$80k for backup software for the Law Dept.
Capital Outlays	Most of the budget resides in Purchased Professional and Tech Svcs
Interfund/Interdepartmental charges	Charges will be slightly over budget due to higher anticipated fuel costs.
Other Costs	N/A
Debt Service	N/A

STATUS OF INITIATIVES:

- **311 Call Center** - Statement of Work has been prepared and submitted to the Mayor's office; next step is the RFP process
- **Data Center** - both the Comprehensive Infrastructure RFP and 180-Peachtree Fiber RFP are in team selection evaluation process.
- **COA Website Upgrade** - the team has prepared an RFP and now resides in the Procurement Office

JUDICIAL – MUNICIPAL COURT OPERATIONS

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



Description	FY11 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actuals (Jul 2010 - Dec 2010)	Projected Expenses (Oct 2010 - Jun 2011)			
Personnel Expenses	\$6,639,176	\$3,208,161	\$3,284,557	\$6,492,718	\$146,458	2%
Purchased Professional and Technical Svcs	\$1,630,529	\$1,214,594	\$363,725	\$1,578,319	\$52,210	3%
Supplies	\$73,105	\$58,375	\$14,730	\$73,105	\$0	0%
Capital Outlays	\$0	\$15,000	\$0	\$15,000	(\$15,000)	0%
Interfund / Interdepartmental Charges	\$1,850	\$1,969	\$1,969	\$3,939	(\$2,089)	-113%
Other Costs	\$24,300	\$6,419	\$6,250	\$12,669	\$11,631	48%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$8,368,960	\$4,504,518	\$3,671,231	\$8,175,750	\$193,210	2%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	\$146K surplus is attributed to 4 vacancies (3 court clerks and 1 Court Administrator) which should be filled in March 2011.
Purchased Professional & Technical Services	The \$52K surplus is attributed to the reduction in interface costs with CourtView software and maintenance
Supplies	N/A
Capital Outlays	Purchase of computers while budget resides in Purchased Prof & Tech Svcs
Interfund/Interdept Charges	Erroneously overcharged for repair expenses. An email was sent to Motor Transport requesting an itemized list of repair expenses for its 3 vehicles
Other Costs	\$11K surplus is attributed to less refunds being owed to defendants
Debt Service	N/A

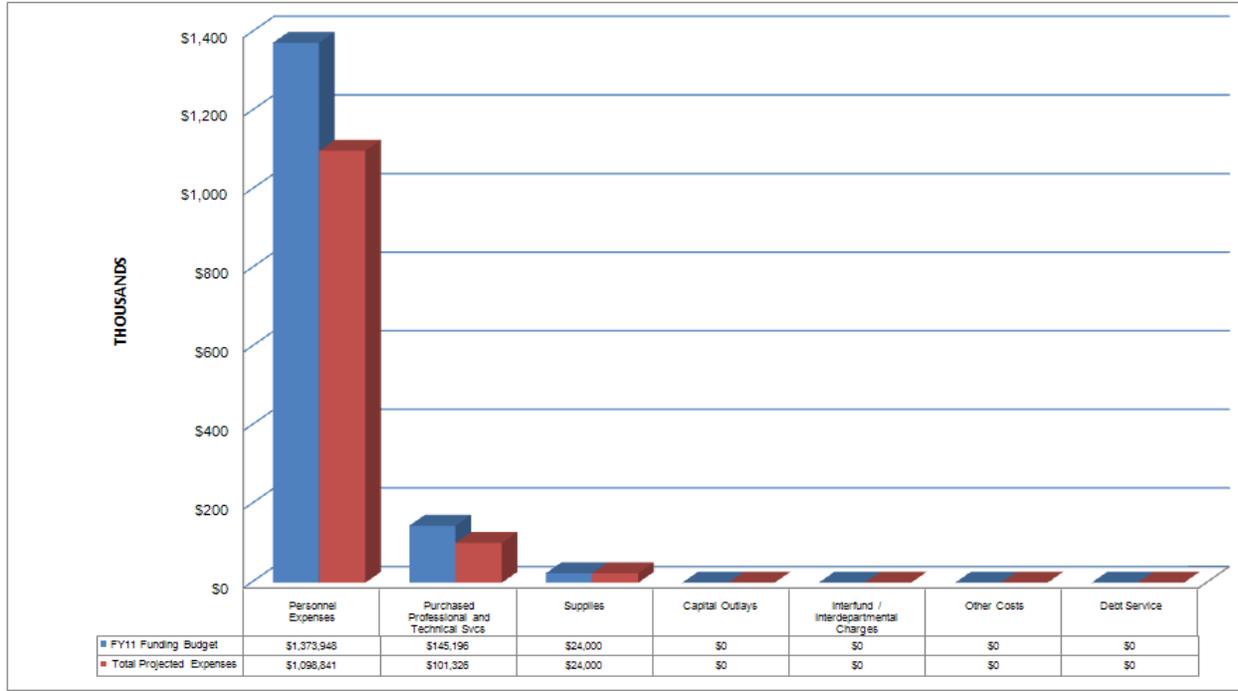
STATUS OF INITIATIVES:

\$200,899 incremental funding:

- Consulting & Purchased Svcs - 2 additional security guards for the court rooms are on board, eCitation project in progress
- Repair & Maintenance/Equipment - 4 copiers have been purchased, legislation was recently approved for PC and scanner replacements
- Quotes for X-ray machine and cameras for the control room are in with legislation slated for 2/25

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	FY11 Funding Budget	YTD Encumbrance/Actuals (Jul 2010 - Dec 2010)	Projected Expenses (Jan 2011 - Jun 2011)	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Expenses	\$1,373,948	\$559,718	\$539,123	\$1,098,841	\$275,107	20%
Purchased Professional and Technical Svcs	\$145,196	\$53,537	\$47,789	\$101,326	\$43,870	30%
Supplies	\$24,000	\$19,922	\$4,078	\$24,000	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdepartmental Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$1,543,144	\$633,177	\$590,990	\$1,224,167	\$318,977	21%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Cost savings is attributable to vacant positions; Deputy Director position remains vacant estimating an April 2011 start date
Purchased Professional & Technical Services	Consulting/Professional Services is the driver for the surplus; The number of contract attorneys will fluctuate throughout the year
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdepartmental Charges	N/A
Other Costs	N/A
Debt Service	N/A

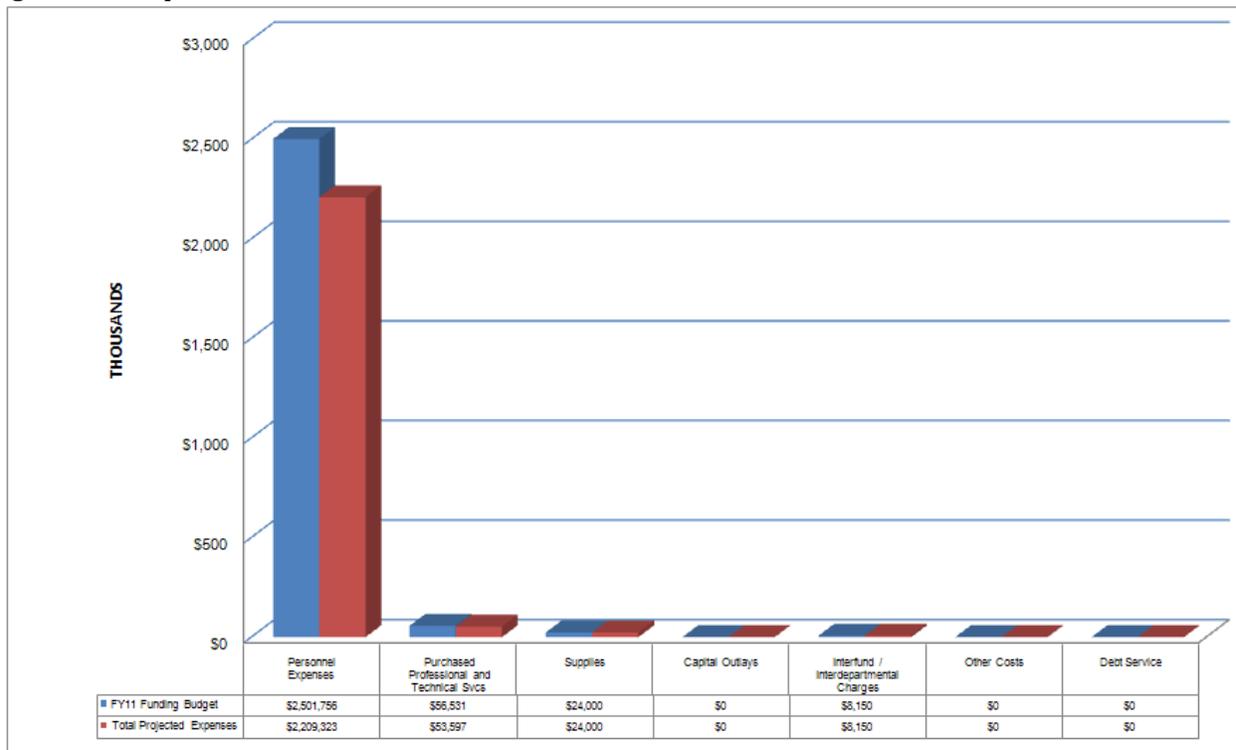
STATUS OF INITIATIVES:

\$405,612 incremental funding:

- All incremental positions (5) have a started; the projection assumes the Deputy Public Defender position will start in April.

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	FY11 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actuals (Jul 2010 - Dec 2010)	Projected Expenses (Jan 2011 Jun 2011)			
Personnel Expenses	\$2,501,756	\$944,144	\$1,265,179	\$2,209,323	\$292,433	12%
Purchased Professional and Technical Svcs	\$56,531	\$3,179	\$50,418	\$53,597	\$2,934	5%
Supplies	\$24,000	\$12,178	\$11,822	\$24,000	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdepartmental Charges	\$8,150	\$3,800	\$4,350	\$8,150	\$0	0%
Other Costs	\$0	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$2,590,437	\$963,301	\$1,331,769	\$2,295,070	\$295,367	11%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Surplus is attributed to 16 position created in FY2011 Budget; Solicitor's Office has two vacant attorney positions
Purchased Professional & Technical Services	Projected to be within budget
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdepartmental Charges	N/A
Other Costs	N/A
Debt Service	N/A

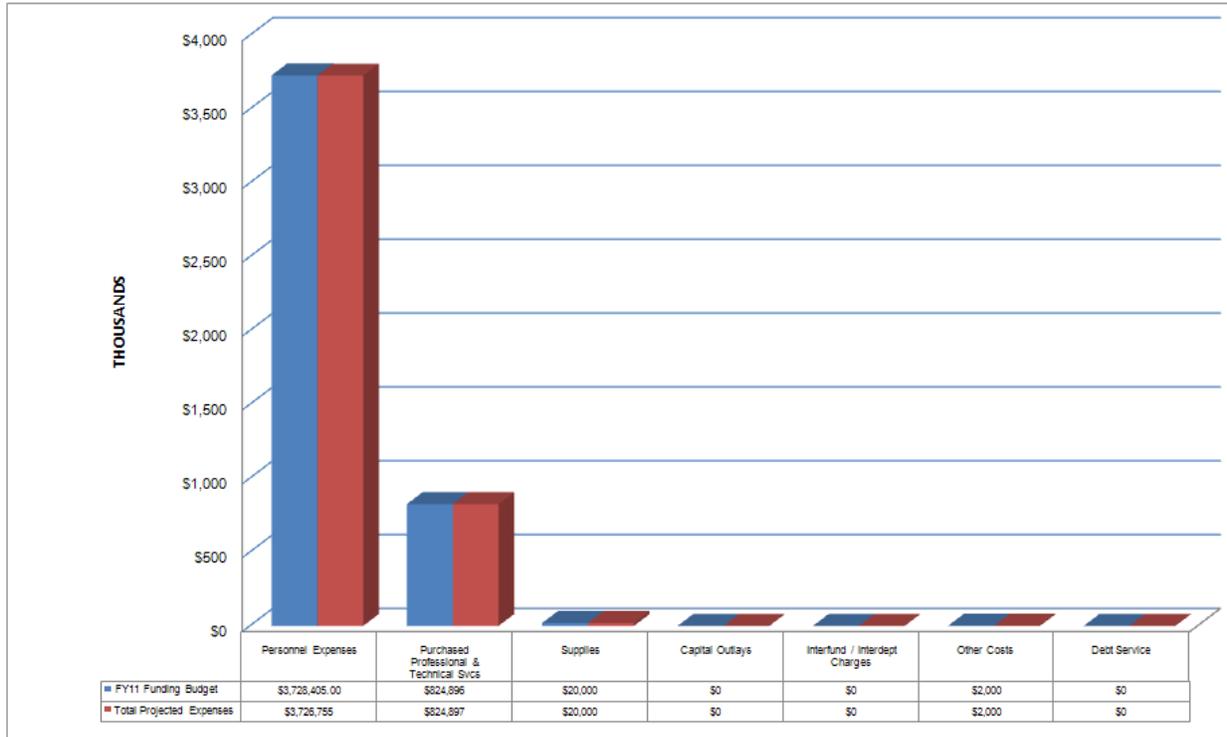
STATUS OF INITIATIVES

\$832,634 incremental funding:

- All incremental budgeted positions have been filled (current vacant positions are for existing FTEs)

DEPARTMENT OF LAW

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



Description	FY11 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2010 - Dec 2010)	Projected Expenses (Jan 2011 - Jun 2011)			
Personnel Expenses	\$3,728,405.00	\$1,745,237	\$1,981,518	\$3,726,755	\$1,650	0%
Purchased Professional & Technical Svcs	\$824,896	\$440,715	\$384,182	\$824,897	-\$1	0%
Supplies	\$20,000	\$11,903	\$8,097	\$20,000	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,000	\$179	\$1,821	\$2,000	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$4,575,301	\$2,198,033	\$2,375,619	\$4,573,652	\$1,649	0%

HIGHLIGHTS:

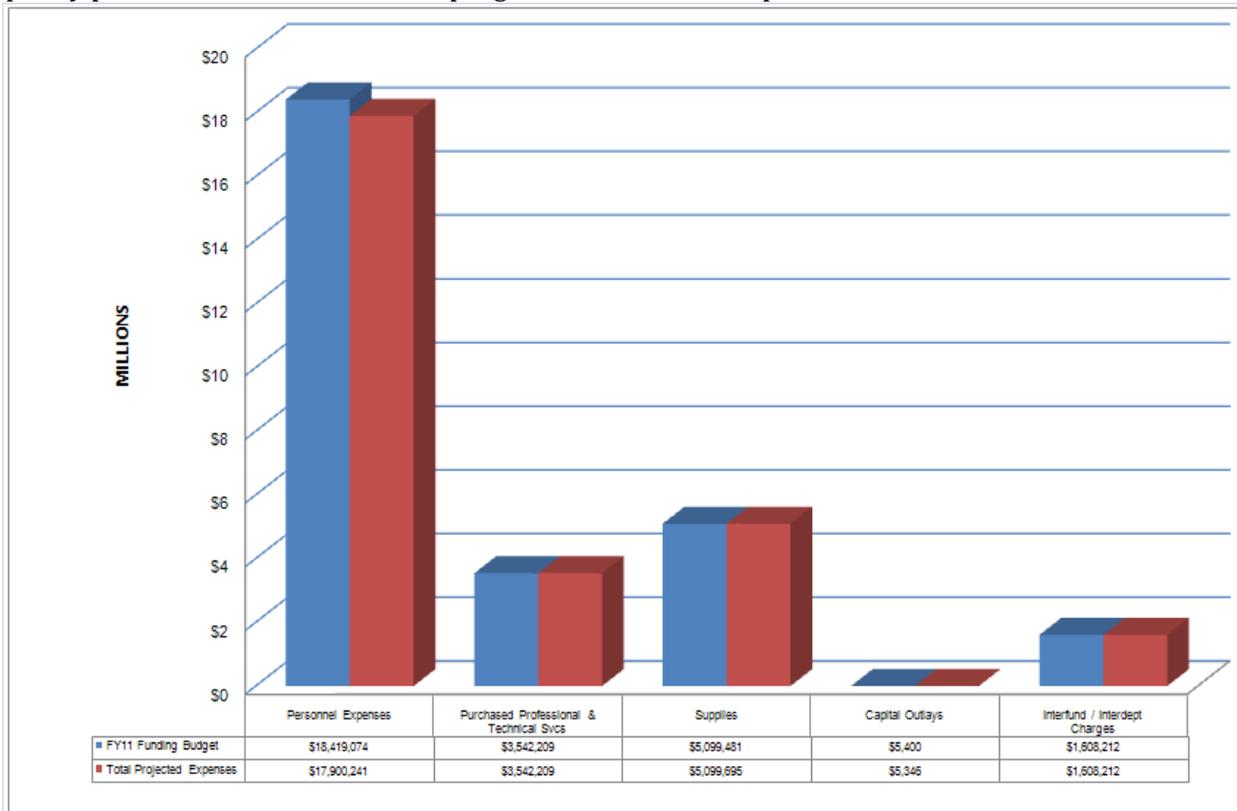
Expenditure Category	Explanation
Personnel Expenses	Small surplus due to timing of filling vacancies.
Purchased Professional & Technical Services	There is no anticipated reduction in Outside Counsel expenses for the remainder of the fiscal year.
Supplies	N/A
Capital Outlays	N/A
Interfund/Interdept Charges	N/A
Other Costs	Contingency projected to be expensed by end of fiscal year.
Debt Service	N/A

STATUS OF INITIATIVES:

- All staff participating in the Employee Compensation initiative received the **Retention Bonus**.

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	FY11 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrances/Actual (Jul 2010 - Dec 2010)	Projected Expenses (Jan 2011 - Jun 2011)			
Personnel Expenses	\$18,419,074	\$7,256,674	\$10,643,567	\$17,900,241	\$518,833	3%
Purchased Professional & Technical Svcs	\$3,542,209	\$1,428,238	\$2,113,971	\$3,542,209	\$0	0%
Supplies	\$5,099,481	\$1,528,435	\$3,571,260	\$5,099,695	-\$214	0%
Capital Outlays	\$5,400	\$5,346	\$0	\$5,346	\$54	1%
Interfund / Interdept Charges	\$1,608,212	\$621,139	\$987,073	\$1,608,212	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$28,674,376	\$10,839,832	\$17,315,871	\$28,155,703	\$518,673	2%

HIGHLIGHTS:

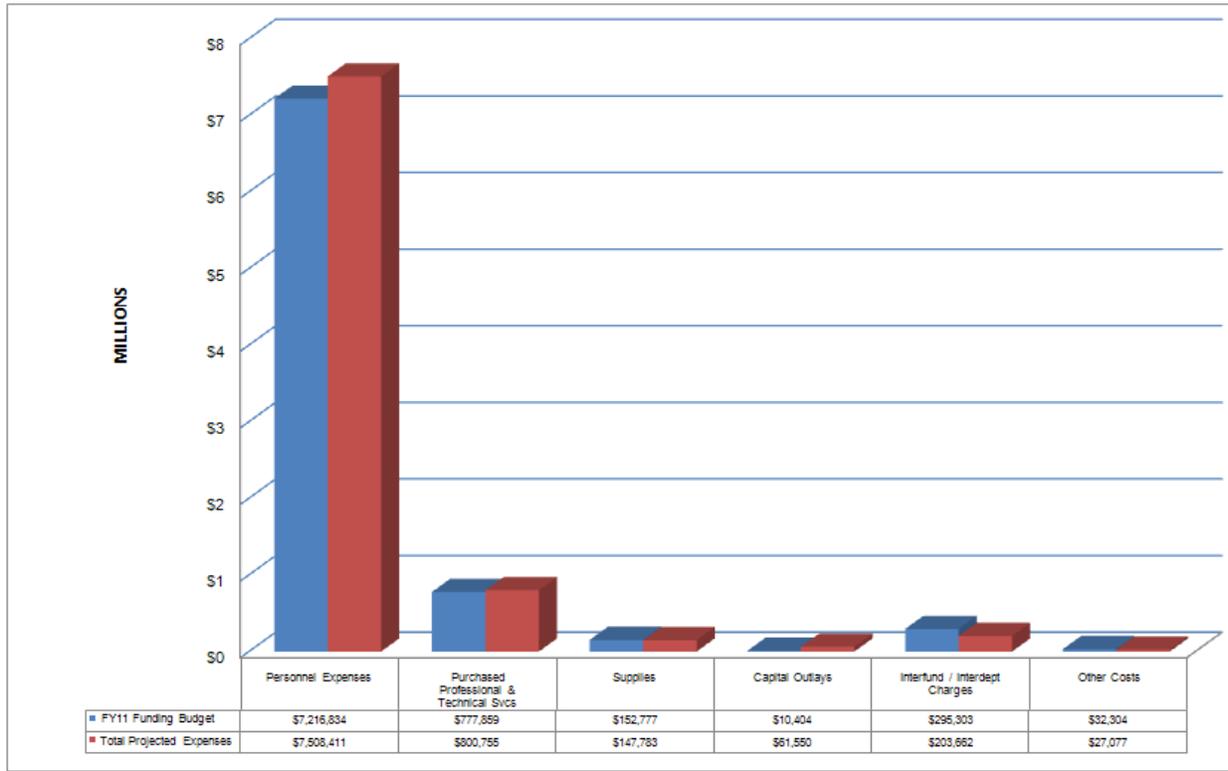
Expenditure Category	Explanation
Personnel Expenses	DPRCA had 54 vacancies at the end of the 2nd quarter. The Office of Parks has overtime expenses that have been charged to the General Fund due to show mobile hours, which should have been charged to the Trust Fund. Staff is working with payroll to resolve this issue.
Purchased Professional & Technical Services	The lease for Harris Tower is included under Purchased and Professional Services.
Supplies	Utilities are budgeted in the supply category and account for 67% of the supply budget.
Capital Outlays	N/A
Interfund/Interdept Charges	Motor transport services are being spent as budget.
Debt Service	N/A

STATUS OF INITIATIVES:

- Sixteen (16) **Centers of Hope** were opened by the end of December.
- To date, DPRCA has transferred the budgeted amount of \$440,448 to the **Beltline** and total expenditures charged are approximately \$23K. The remaining budget of \$551K will need to be allocated to the Beltline function/activity to complete the budgeted amount.

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	FY11 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2010 - Dec 2010)	Projected Expenses (Jan 2011 - Jun 2011)			
Personnel Expenses	\$7,216,834	\$3,471,868	\$4,036,543	\$7,508,411	-\$291,577	-4%
Purchased Professional & Technical Svcs	\$777,859	\$301,208	\$499,547	\$800,755	-\$22,896	-3%
Supplies	\$152,777	\$56,401.00	\$91,382.00	\$147,783	\$4,994	3%
Capital Outlays	\$10,404	\$56,348.00	\$5,202.00	\$61,550	-\$51,146	-492%
Interfund / Interdept Charges	\$295,303	\$56,010.00	\$147,652	\$203,662	\$91,641	31%
Other Costs	\$32,304	\$10,925.00	\$16,152.00	\$27,077	\$5,227	16%
Grand Total	\$8,485,481	\$3,952,760	\$4,796,478	\$8,749,238	-\$263,757	-3%

HIGHLIGHTS:

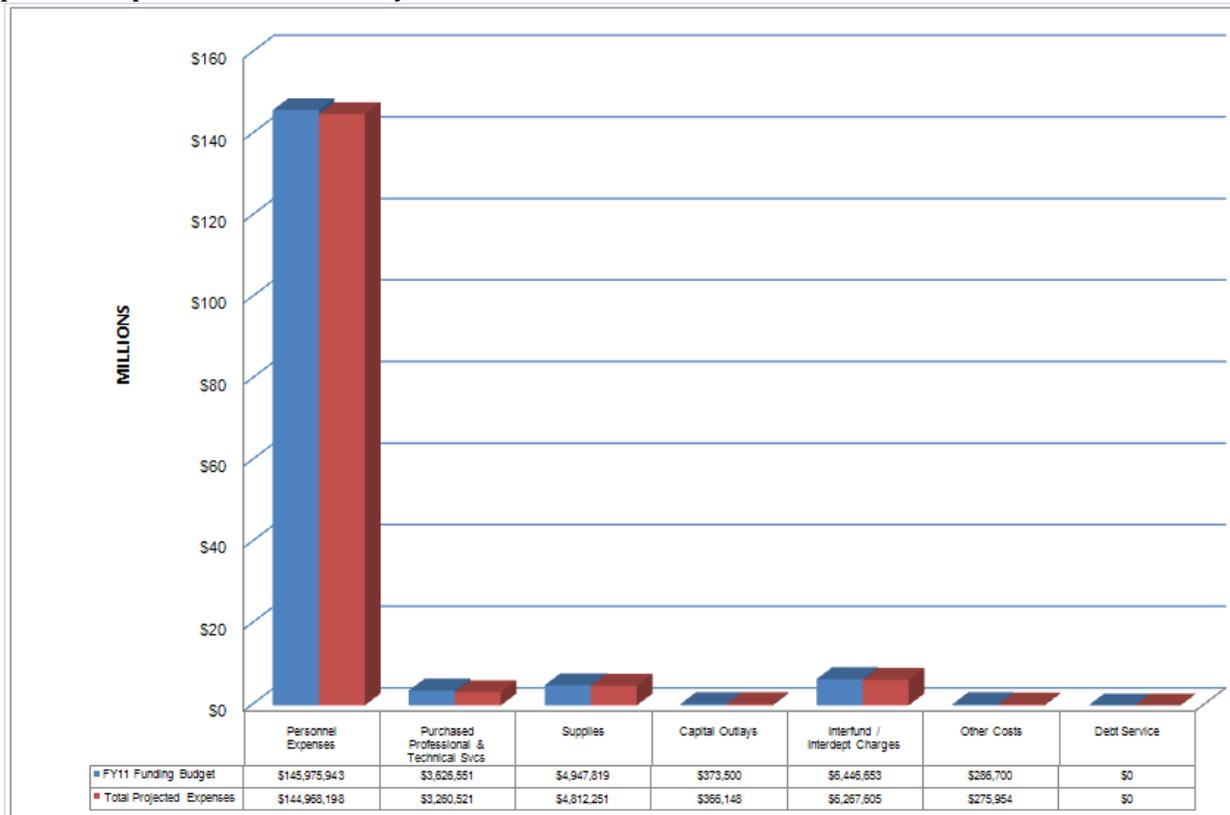
Expenditure Category	Explanation
Personnel Expenses	Variance is due to five unfunded positions in the Office of Buildings. The department was also mandated by the civil service board to rehire an employee who was wrongfully terminated during the RIF process. Salary adjustments have also been given to employees working out of class. DPCD had 6 vacant positions at the end of the second quarter.
Purchased Professional & Technical Services	The deficit is due to an increase in investigation expenses in Code Compliance. The department budgeted \$7K in Investigation expenses and has spent \$26K year to date.
Supplies	DPCD has been conservative of their overall spending in supplies. The uniform surplus will offset some of the salary expenses.
Capital Outlays	The \$51K deficit in Capital Outlays is due to a \$56K reclass of expenses from FY08 for carpet and tile. The department is working with General Accounting to resolve this issue.
Interfund/Interdept Charges	The reduction in staff has caused limited usage of department's motor transport services.
Other Costs	N/A

STATUS OF INITIATIVES:

- The office of **Code Compliance** will fill their remaining positions in the third quarter. Additional staffing will have equipment needs to include laptops and printers.

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	FY11 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2010 - Dec 2010)	Projected Expenses (Jan 2011- Jun 2011)			
Personnel Expenses	\$145,975,943	\$69,164,082	\$75,804,116	\$144,968,198	\$1,007,745	1%
Purchased Professional & Technical Svcs	\$3,626,551	\$1,779,854	\$1,480,668	\$3,260,521	\$366,030	10%
Supplies	\$4,947,819	\$2,290,491	\$2,521,760	\$4,812,251	\$135,568	3%
Capital Outlays	\$373,500	\$19,148	\$347,000	\$366,148	\$7,352	2%
Interfund / Interdept Charges	\$6,446,653	\$2,871,933	\$3,395,673	\$6,267,605	\$179,048	3%
Other Costs	\$286,700	\$11,954	\$264,000	\$275,954	\$10,746	4%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$161,657,166	\$76,137,462	\$83,813,216	\$159,950,678	\$1,706,488	1%

HIGHLIGHTS

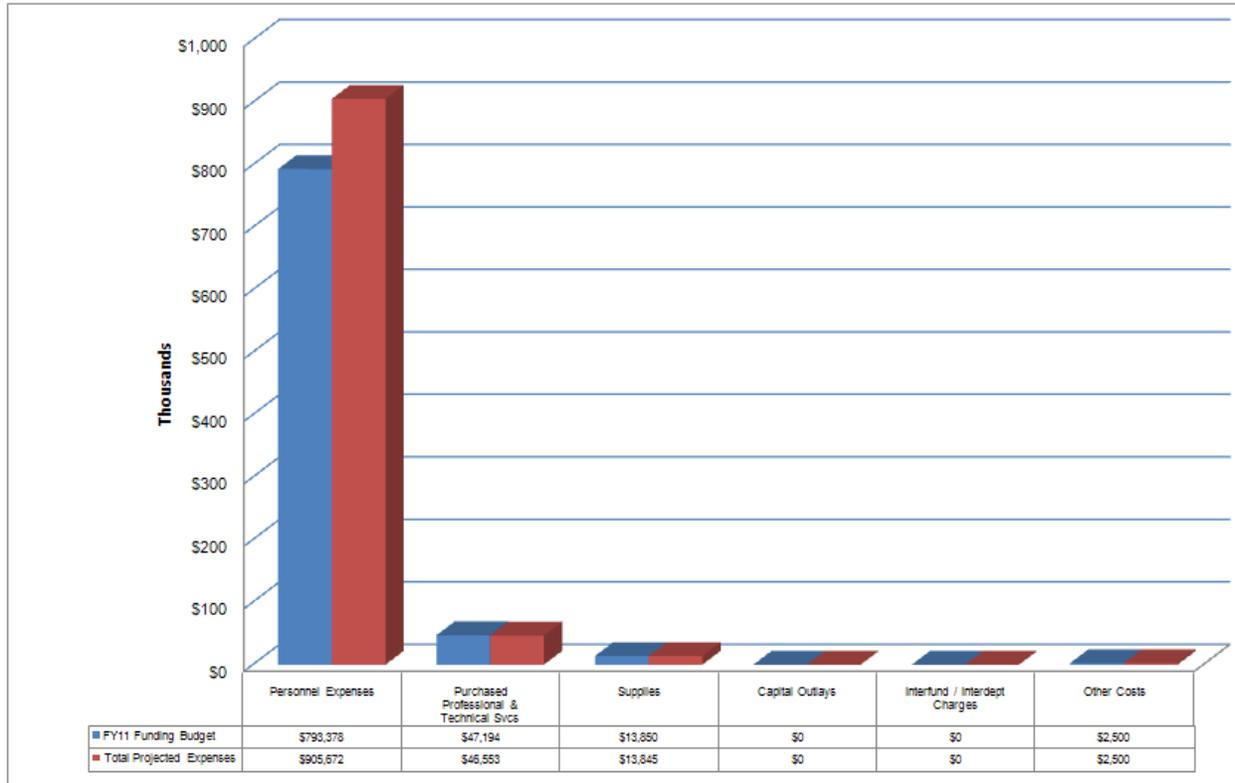
Expenditure Category	Explanation
Personnel Expenses	Variance in personnel due to offset of vacant positions & worker's compensation, payouts & overtime.
Purchased Professional & Technical Services	Variance in professional services due to department spending conservatively.
Supplies	Variance in supplies due to department spending conservatively.
Capital Outlays	Variance in capital outlays due to department spending conservatively.
Interfund/Interdepartmental Charges	Variance is due to department spending conservatively.
Other Costs	Variance in other costs due to department spending conservatively.
Debt Service	N/A

STATUS OF INITIATIVES:

- The Department of Police will receive a total of 150 **new vehicles**:
 - 90 Patrol cars (received)
 - 2 Crown Victorias (waiting on parts),
 - 2 Tahoes (near completion),
 - 9 Expeditions (estimated to be completed by 02082011),
 - 32 Tauruses (at Interceptor getting outfitted),
 - 2 vans (received),
 - 13 motorcycles (received – 3 are on the street and 10 are being outfitted).
- All staff participating in the Employee Compensation initiative received the **Retention Bonus**.
- Department of Police hired its first and second groups of **25 officers** and is in the process of hiring the third group of 25 officers.

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.



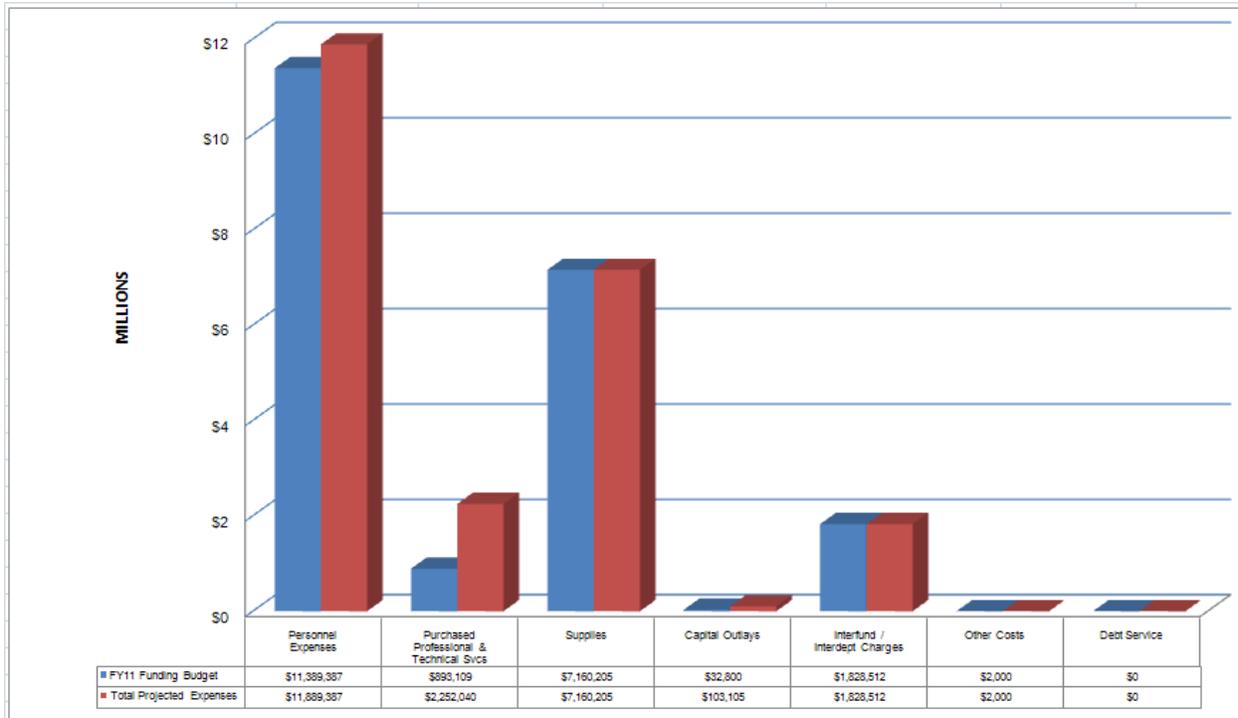
Description	FY11 Funding Budget	YTD		Total Projected Expenses	Variance (\$)	Variance (%)
		Encumbrance/Actual (Jul 2010 - Dec 2010)	Projected Expenses (Jan 2011 - Jun 2011)			
Personnel Expenses	\$793,378	\$384,946	\$520,726	\$905,672	-\$112,294	-14%
Purchased Professional & Technical Svcs	\$47,194	\$25,631	\$20,922	\$46,553	\$641	1%
Supplies	\$13,850	\$2,991	\$10,854	\$13,845	\$5	0%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	0%
Interfund / Interdept Charges	\$0	\$0	\$0	\$0	\$0	0%
Other Costs	\$2,500	\$61	\$2,439	\$2,500	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$856,922	\$413,629	\$554,941	\$968,570	-\$111,648	-13%

HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	One vacant position at the end of the quarter, deficit in personnel expenses due to two Quality of Life (QOL) positions.
Purchased Professional & Technical Services	Includes \$28K for the copier lease, funds to be utilized for postage & wireless.
Supplies	The department has been conservative in their spending on supply line items with 9K projected for copier paper expenses.
Capital Outlays	N/A
Interfund/Interdepartmental Charges	N/A
Other costs	Includes \$1500 allocated for comp hearing officer protest, attorney fees.
Debt Service	N/A

DEPARTMENT OF PUBLIC WORKS

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



Description	FY11 Funding Budget	YTD Actual (Sep 2010 - Dec 2010)	Projected Expenses (Jan 2011 - Jun 2011)	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Expenses	\$11,389,387	\$6,379,791	\$5,509,596	\$11,889,387	-\$500,000	-4%
Purchased Professional & Technical Svcs	\$893,109	\$1,515,294	\$736,746	\$2,252,040	-\$1,358,931	-152%
Supplies	\$7,160,205	\$4,187,668	\$2,972,537	\$7,160,205	\$0	0%
Capital Outlays	\$32,800	\$13,734	\$89,371	\$103,105	-\$70,305	-214%
Interfund / Interdept Charges	\$1,828,512	\$805,600	\$1,022,912	\$1,828,512	\$0	0%
Other Costs	\$2,000	\$869	\$1,131	\$2,000	\$0	0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0%
Grand Total	\$21,306,013	\$12,902,955	\$10,332,293	\$23,235,249	-\$1,929,236	-9%

HIGHLIGHTS:

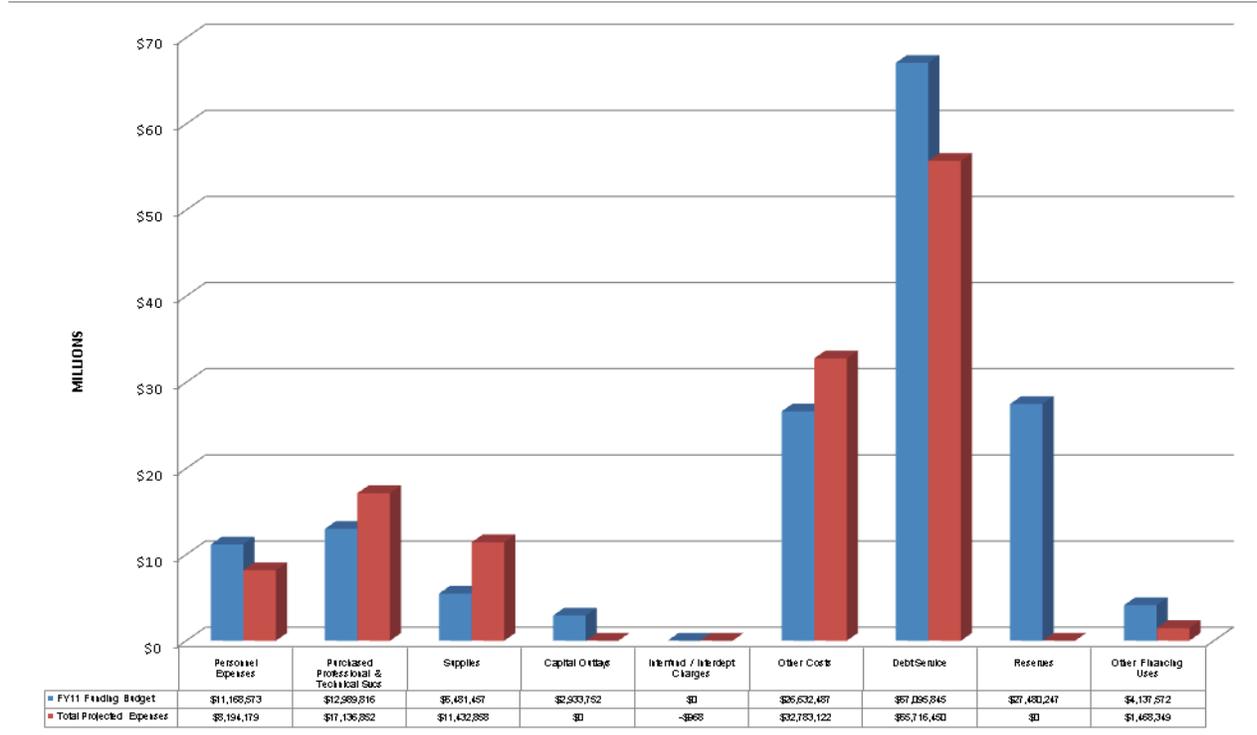
Expenditure Category	Explanation
Personnel Expenses	Quality of Life (QOL) positions were transferred to DPW general fund with the precursor being these expenses would be billed back to the QOL Fund. However, the current chargeback methodology is under review and no transfers have been completed.
Purchased Professional & Technical Services	\$1.5 MM in expenses incurred for 2009 September Flood were charged to current year FY2011 Budget due to timing of invoices.
Supplies	Trending 15% higher for YTD FY2011. Anticipated Red-Light Camera Funding was built into FY2011 projections, however, GDOT restricted the number of locations for the cameras thus reducing the anticipated revenue. Camera's were recently activated as a result of policy changes.
Capital Outlays	100K in expenses incurred for 2009 September Flood are charged to current year budget.
Interfund/Interdepartmental Charges	N/A
Other costs	N/A
Debt Service	N/A

STATUS OF INITIATIVES:

DPW will also develop new projections for **Red-light Camera Funds** based on current GDOT approved locations, to correctly reflect FY2011 potential amount of funds available.

NON-DEPARTMENTAL

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



Description	FY11 Funding Budget	YTD Encumbrance/Actual (Jul 2010 - Dec 2010)	Projected Expenses (Jan 2010 - Jun 2011)	Total Projected Expenses	Variance (\$)	Variance (%)
Personnel Expenses	\$11,168,573	\$1,693,813	\$6,500,366	\$8,194,179	\$2,974,394	27%
Purchased Professional & Technical Svcs	\$12,989,816	\$10,599,679	\$6,537,173	\$17,136,852	-\$4,147,036	-32%
Supplies	\$5,481,457	\$5,658,120	\$5,774,738	\$11,432,858	-\$5,951,401	-109%
Capital Outlays	\$2,933,752	\$0	\$0	\$0	\$2,933,752	100%
Interfund / Interdept Charges	\$0	-\$968	\$0	-\$968	\$968	0%
Other Costs	\$26,632,487	\$17,648,203	\$15,134,920	\$32,783,122	-\$6,150,635	-23%
Debt Service	\$67,095,845	\$43,463,794	\$12,252,657	\$55,716,450	\$11,379,395	17%
Reserves	\$27,480,247	\$0	\$0	\$0	\$27,480,247	100%
Other Financing Uses	\$4,137,572	\$588,531	\$879,818	\$1,468,349	\$2,669,223	65%
Grand Total	\$157,919,749	\$79,651,172	\$47,079,671	\$126,730,843	\$31,188,906	20%

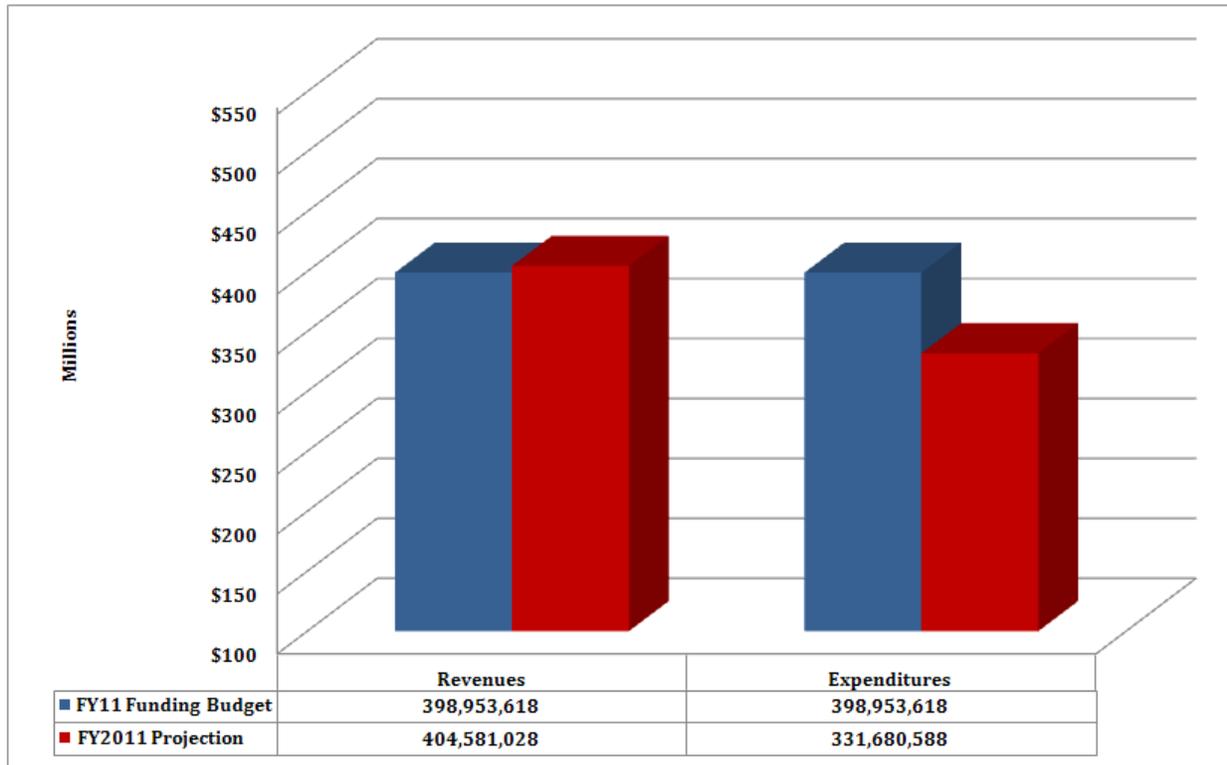
HIGHLIGHTS:

Expenditure Category	Explanation
Personnel Expenses	Variance due to unemployment expenses less than anticipated.
Purchased Professional & Technical Services	Variance due to 60-day accrual of \$2MM and \$2MM for litigation expenses including Eagles lawsuit.
Supplies	Variance is due to \$5.6MM projected increase for DWM charges for water due to Grady Hospital and DPRCA charges for FY2011.
Capital Outlays	Variance due to vehicles budgeted that will not be used this fiscal year.
Interfund/Interdepartmental Charges	Amount related to a re-class from prior year.
Other costs	Variance due to increase related to health cost for retirees.
Debt Service	Variance is due mainly to \$14MM Watershed MOU principal charges that will be classified as a balance sheet entry, per General Accounting. The MOU principle budget savings is offset by additional expenses for SWMA and Motorola maintenance.
Reserves	Variance is due to the restricted reserve of \$27MM. This is amount represents 5% of the revenues for FY2011.
Other Financing Uses	Variance is due to monthly storm water charges and E911 Operating transfer not being made, per General Accounting.

ENTERPRISE FUNDS

AVIATION REVENUE FUND

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual DEC-09	YTD Budget Dec-10	YTD Actual Dec-10	FY11 Funding Budget	FY2011 Projection	Variance \$	Variance %
Revenues	196,095,948	205,500,000	202,290,514	398,953,618	404,581,028	5,627,410	1%
Expenditures	149,439,254	199,476,809	165,840,294	398,953,618	331,680,588	(67,273,030)	-17%
Surplus (deficit)	46,656,694	6,023,191	36,450,220	-	72,900,440	72,900,440	N/A

Major Revenue Variances:

Operating revenues are slightly lower than the anticipated year-to-date budget (\$205.5m) through December. There are two primary issues that would compensate for this trend.

- Revenue balances posted show that collections for non airline cost recovery program (CONRAC) are behind.
- Revenue anticipated from the new Common Use Facility Program is behind due to the delay in the start of the project.

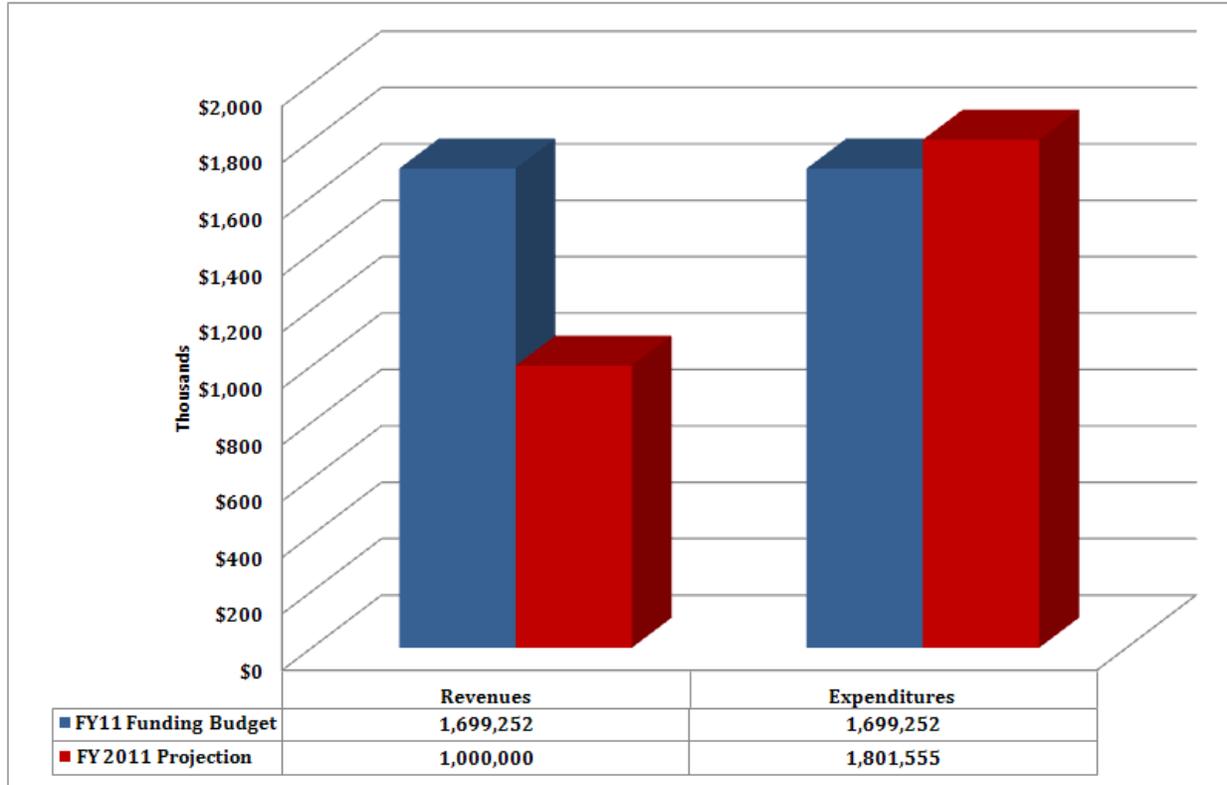
Major Expenditure Variances:

The Department of Aviation does not expect to spend the budgeted reserve of \$49mil. This original amount is a part of the DOA funding budget and will contribute to year-end surplus. Per the recent Bond Issuance (Refunding Series 2010C Bonds), the debt service (principal & interest) forecast for FY 2011 is \$101.9 million. This is a reduction from the \$119.6 originally slated for the current year and would produce a savings of \$17.7 million.

Note: Encumbrances are excluded from the YTD December 2010 for year over year comparison purposes.

CIVIC CENTER FUND

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual Dec- 09	YTD Budget Dec-10	YTD Actual Dec- 10	FY11 Funding Budget	FY 2011 Projection	Variance \$	Variance %
Revenues	713,835	849,626	512,316	1,699,252	1,000,000	(699,252)	-41%
Expenditures	845,103	849,626	956,875	1,699,252	1,801,555	102,303	6%
Surplus (deficit)	(131,268)	-	(444,559)	-	(801,555)	(801,555)	N/A

Major Revenue Variances:

The revenue projections are based on events scheduled as of October 2010. Revenue projections may increase as additional events are contracted.

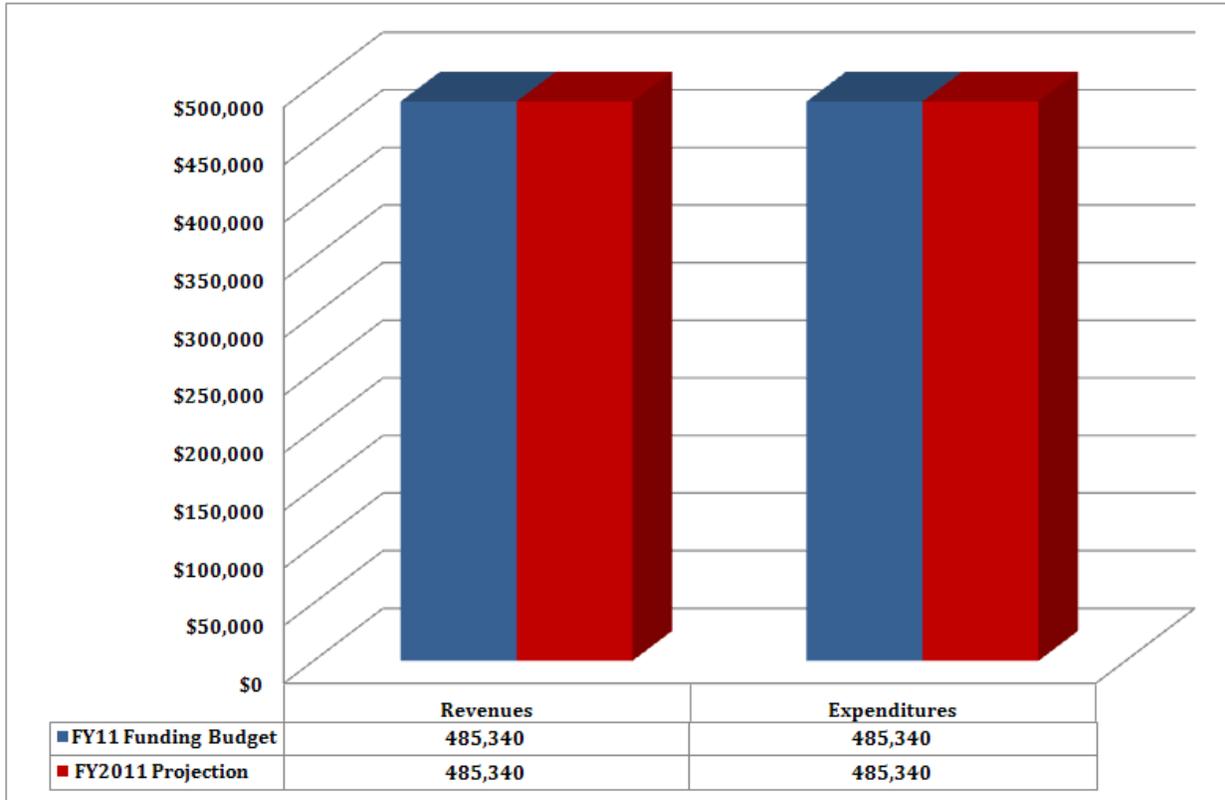
Major Expenditure Variances:

Utility expenses are greater than budgeted. Conservation efforts have been implemented when possible. A new HVAC system has been installed which will be more energy efficient than the old system. In order to cover projected expenses, more events have to be scheduled in the 3rd and 4th quarters to generate additional revenue.

Note: Encumbrances are excluded from the YTD December 2010 for year over year comparison purposes.

PARKS FACILITIES FUND (CYCLORAMA)

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual Dec - 09	YTD Budget Dec-10	YTD Actual- Dec-10	FY11 Funding Budget	FY2011 Projection	Variance \$	Variance %
Revenues	226,512	242,669	216,899	485,340	485,340	-	0%
Expenditures	220,733	242,669	199,870	485,340	485,340	-	0%
Surplus (deficit)	5,779	-	17,029	-	-	-	N/A

Major Revenue Variances:

Second quarter revenues exceeded expenses; however, both revenues and expenses are projected to be in line with the budget. Cyclorama may see an increase in revenue projections in the last quarter as they prepare to celebrate the 150th anniversary of the civil war.

Major Expenditure Variances:

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

Note: Encumbrances are excluded from the YTD December 2010 for year over year comparison purposes.

SOLID WASTE FUND

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual- Dec 09	YTD Budget Dec-10	YTD Actual- Dec 10	FY11 Funding Budget	FY2011 Projection	Variance \$	Variance %
Revenues	25,280,089	24,286,928	27,841,445	48,573,855	55,682,890	7,109,035	15%
Expenditures	19,506,328	24,286,928	22,241,206	48,573,855	46,482,412	(2,091,443)	-4%
Surplus (deficit)	5,773,760	-	5,600,239	-	9,200,478	9,200,478	N/A

Major Revenue Variances:

Revenues are projected to exceed the FY11 budget by 15% and are partly attributable to the increased recycling fee.

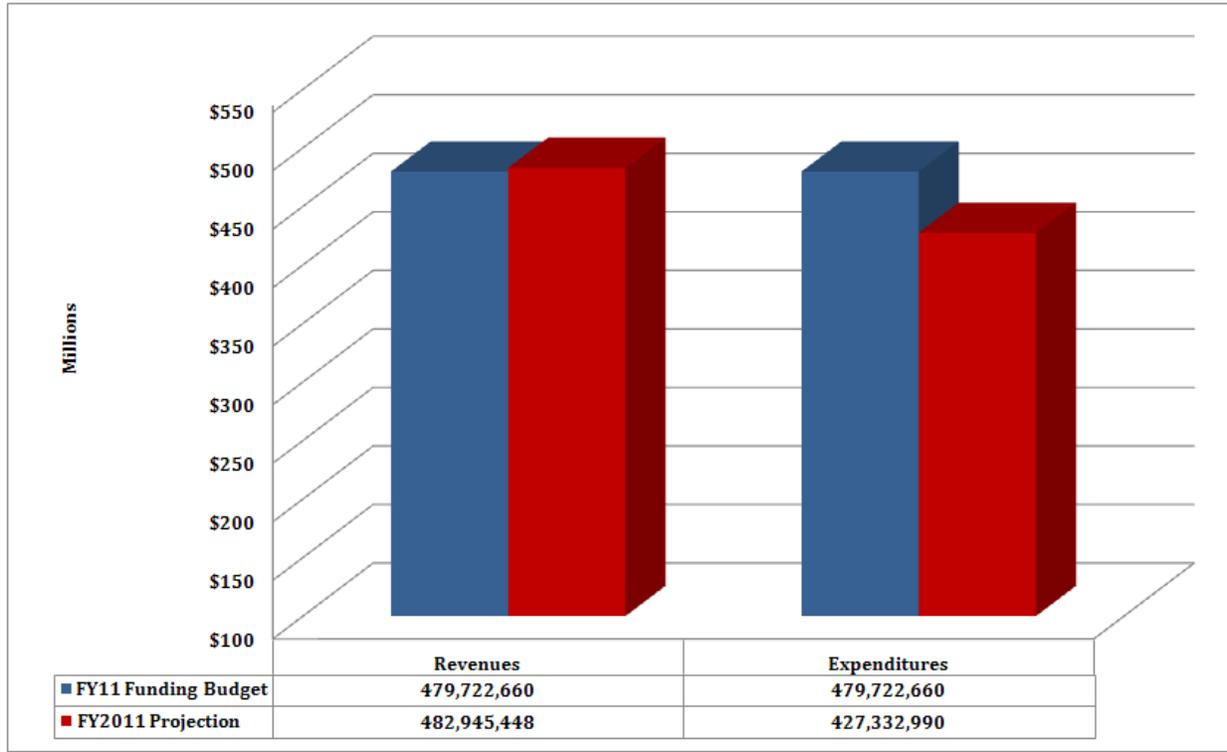
Major Expenditure Variances:

Personnel expenses are below budget due to vacant positions. Special projects and inclement weather have also produced higher trends in overtime; however, it should level out by the end of the year as the department becomes fully staffed. Solid Waste staff is actively filling vacancies along with an increased focus of constraining overtime costs.

Note: Encumbrances are excluded from the YTD December 2010 for year over year comparison purposes.

DEPARTMENT OF WATERSHED

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual Dec-09	YTD Budget Dec-10	YTD Actual Dec-10	FY11 Funding Budget	FY2011 Projection	Variance \$	Variance %
Revenues	238,428,557	239,861,330	260,123,737	479,722,660	482,945,448	3,222,788	1%
Expenditures	189,604,600	239,861,330	220,706,879	479,722,660	427,332,990	(52,389,670)	-11%
Surplus (deficit)	48,823,957	-	39,416,858	-	55,612,458	55,612,458	N/A

Major Revenue Variances:

The department anticipates a revenue surplus of \$3.2MM. MOST revenue projected at \$115MM; \$64.6MM will remain in the revenue fund with \$41.4MM being transferred to the renewal and extension fund.

Major Expenditure Variances:

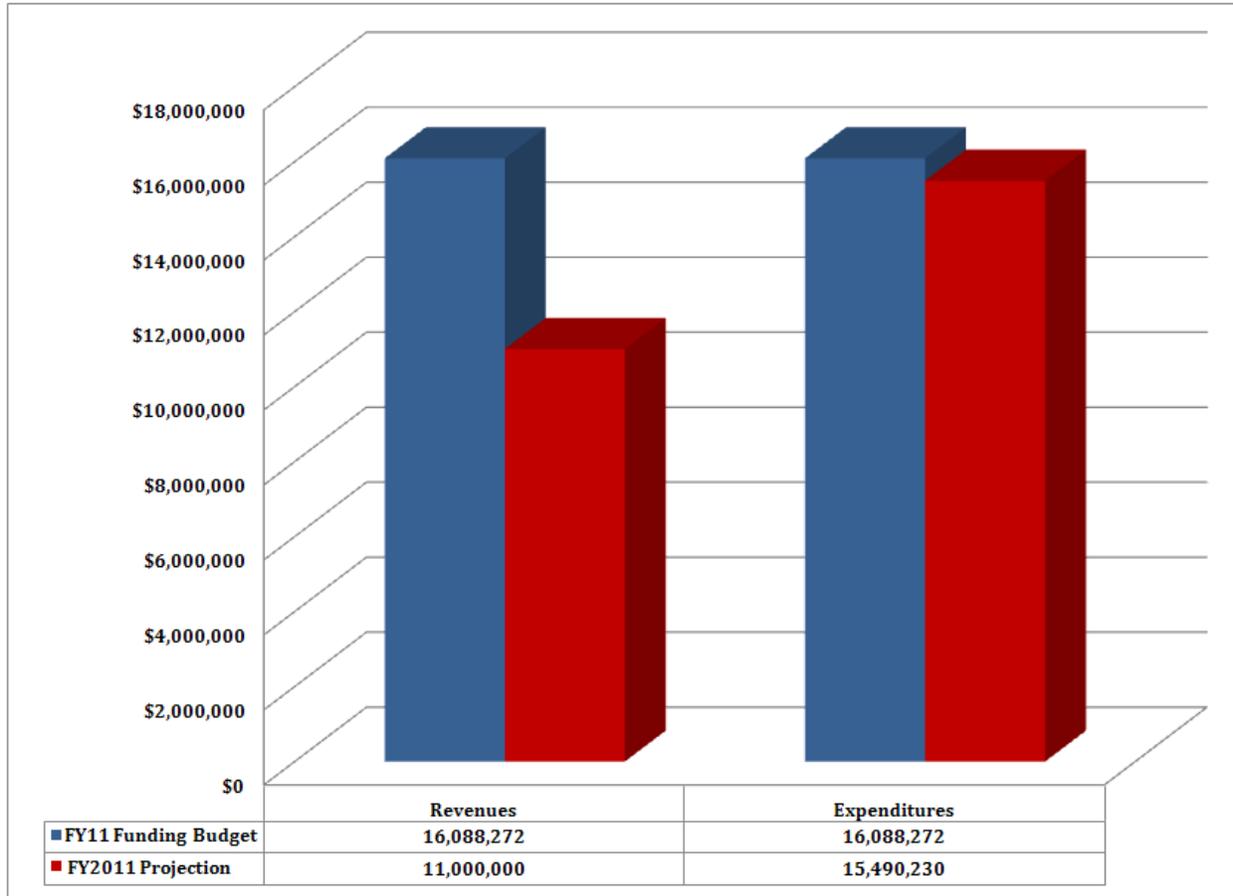
Overall expenditures lower due to 146 vacancies in Department of Watershed Management as of 12/31/10 and additional cost control measures by department. Additional surplus is due to the fund wide restricted reserves.

Note: Encumbrances are excluded from the YTD December 2010 for year over year comparison purposes.

OTHER FUNDS

E911

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual Dec 09	YTD Budget Dec-10	YTD Actual Dec-10	FY11 Funding Budget	FY2011 Projection	Variance \$	Variance %
Revenues	9,474,699	8,044,136	5,544,697	16,088,272	11,000,000	(5,088,272)	-32%
Expenditures	8,921,766	8,044,136	8,454,239	16,088,272	15,490,230	(598,042)	-4%
Surplus (deficit)	552,933	-	(2,909,541)	-	(4,490,230)	(4,490,230)	N/A

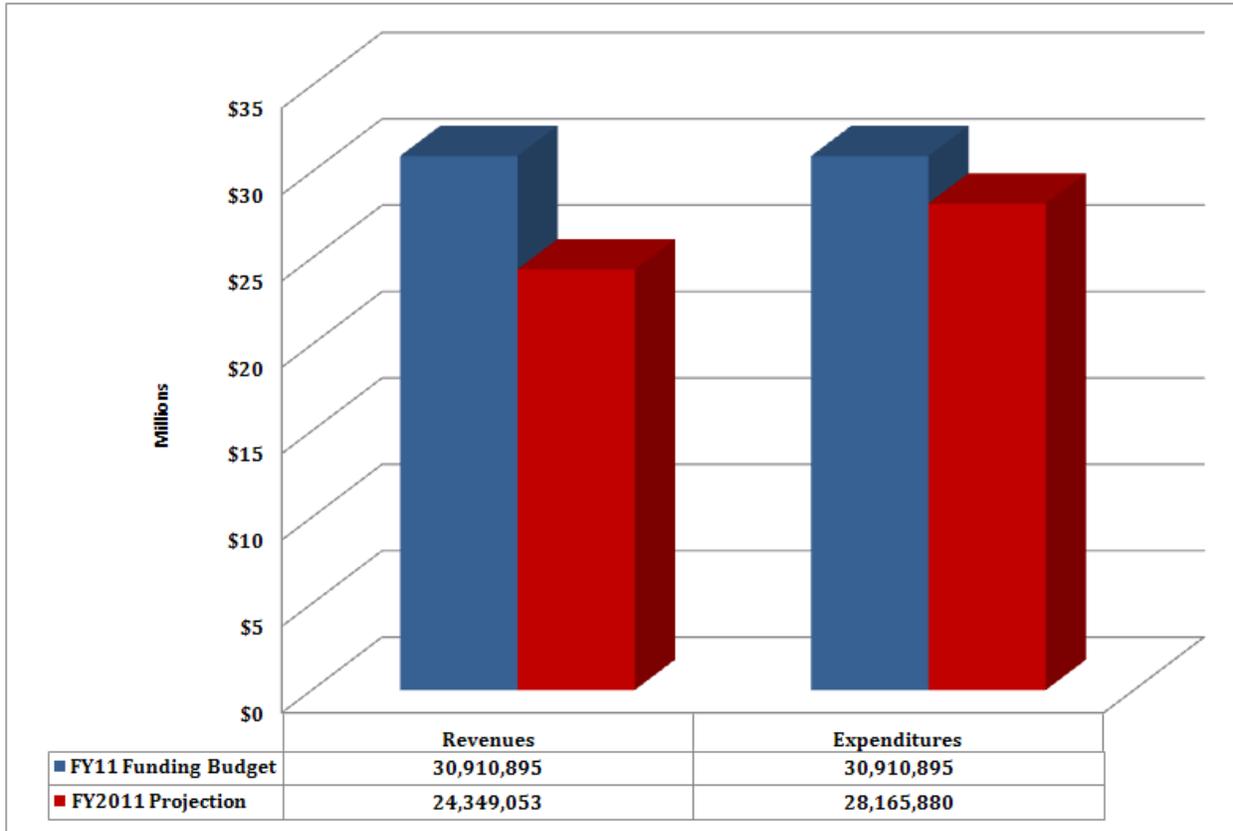
Major Revenue Variances:

Per General Accounting, the operating transfer of \$4,188,272.00 will not be posted this fiscal year.

Note: Encumbrances are excluded from the YTD December 2010 for year over year comparison purposes.

FLEET MANAGEMENT

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual- Dec 09	YTD Budget Dec-10	YTD Actual- Dec 10	FY11 Funding Budget	FY2011 Projection	Variance \$	Variance %
Revenues	10,904,616	15,455,448	12,289,998	30,910,895	24,349,053	(6,561,842)	-21%
Expenditures	15,572,491	15,455,448	14,999,792	30,910,895	28,165,880	(2,745,015)	-9%
Surplus (deficit)	(4,667,875)	-	(2,709,794)	-	(3,816,827)	(3,816,827)	N/A

Major Revenue Variances:

Revenue projections are below anticipations due to the decrease in billing for repairs, which is attributed to new fleet purchases. Projections are also below anticipations due to indirect cost.

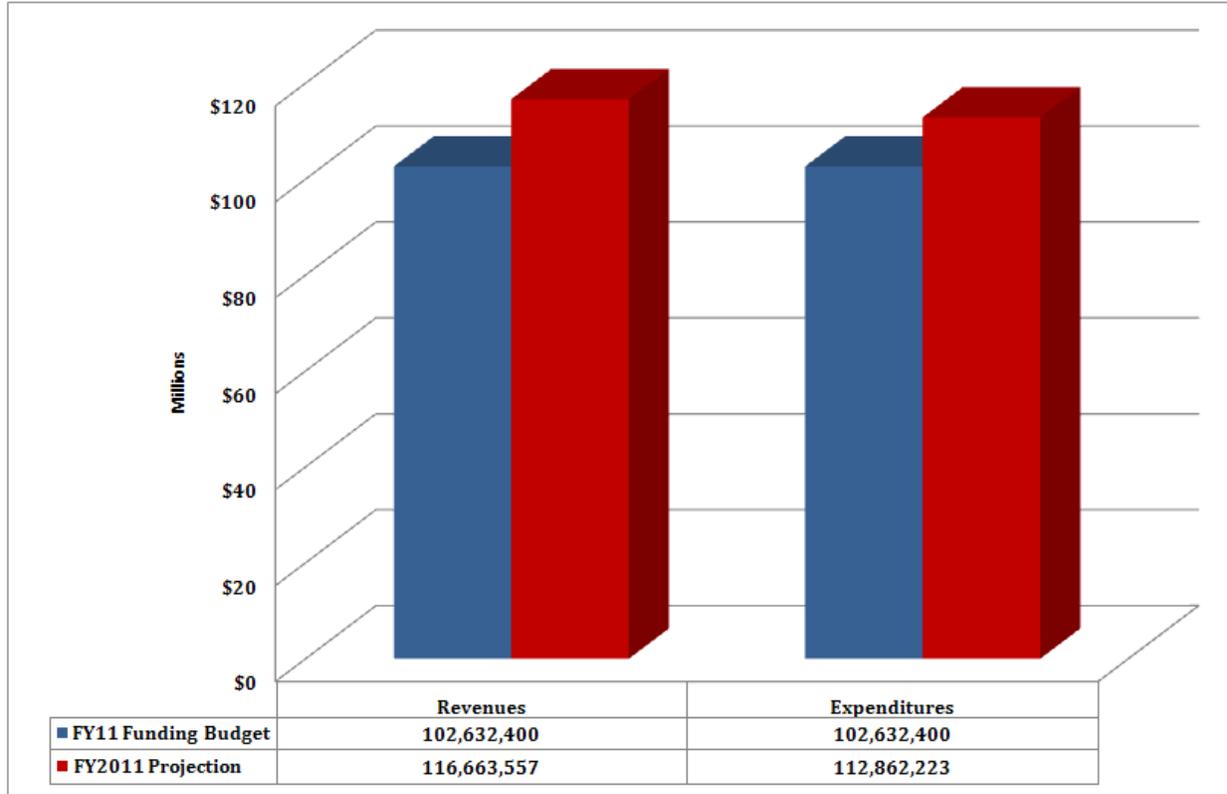
Major Expenditure Variances:

Expenses are under budget due to vacant positions. Repair expenses are down due to new fleet purchases.

Note: Encumbrances are excluded from the YTD December 2010 for year over year comparison purposes.

GROUP INSURANCE

BUDGET VARIANCE ANALYSIS AND SECOND QUARTER PROJECTION



Category	YTD Actual Dec 09	YTD Budget Dec-10	YTD Actual Dec-10	FY11 Funding Budget	FY2011 Projection	Variance \$	Variance %
Revenues	46,322,125	51,316,202	58,153,954	102,632,400	116,663,557	14,031,157	14%
Expenditures	53,178,727	51,316,202	55,688,771	102,632,400	112,862,223	10,229,823	10%
Surplus (deficit)	(6,856,601)	-	2,465,183	-	3,801,334	3,801,334	N/A

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

Major Revenue Variances:

For FY 2011, Group Insurance is projected to end the fiscal year with a surplus. On a year to date basis, revenues have increased versus YTD Dec 2009 due to higher retiree revenues.

Major Expenditure Variances:

On a year to date basis, expenses have increased versus YTD Dec 2009 due to higher service provider expenses.

Note: Encumbrances are excluded from the YTD December 2010 for year over year comparison purposes.

FUND BALANCE PROJECTION

CATASTROPHIC (GENERAL) FUND BALANCE PROJECTION

in
'000's

Actual Fund Balance at June 30, 2009		7,393
 Fund Balance Change during FY10		
Expected Surplus from Operations	65,042	
less: Portion of Surplus to Capital Funds (25%)	<u>(16,260)</u>	
Net Estimated Reserve for FY10		<u>48,781</u>
General Fund Balance at June 30, 2010		56,174
 Fund Balance Change during FY11		
FY 2011 Revenues Approved by City Council	559,524	
less: Prior Year Fund Balance	<u>(9,919)</u>	
Net Projected Revenues		549,605
 FY 2011 Expenses Approved by Council	 559,524	
less: GF department projection variance as of 12/31/2010	 <u>(38,475)</u>	
Net Projected Expenses		 <u>521,049</u>
 Net Estimated FY11 Surplus from Operations		 28,556
Less: Portion of Surplus to Capital Fund (25%)		<u>(7,139)</u>
Projected General Fund Balance at June 30, 2011		77,591

Note: Reserve for encumbrances is excluded.

APPENDICES

APPENDIX A – REVENUE DETAIL

PROPERTY TAXES & INTANGIBLE TAXES

PROPERTY TAXES

INTANGIBLE TAXES

LOCAL OPTION SALES TAX

ALCOHOL, HOTEL/MOTEL AND OTHER TAX

ALCOHOL TAX

HOTEL/MOTEL TAX

PUBLIC UTILITY FRANCHISE

INSURANCE PREMIUM TAXES

MOTOR VEHICLE

LICENSES AND PERMITS

LICENSES, LIQUOR

LICENSES, BEER/WINE

LICENSES, GENERAL BUSINESS

PERMITS, COMMERCIAL PARKING

PERMITS, BUILDING

PERMITS, ELECTRICAL

OTHER LICENSES & PERMITS

CHARGES FOR SERVICES

INDIRECT COST RECOVERY

POLICE INSPECTIONS

POLICE SERVICE ATLANTA BOARD OF EDUCATION

POLICE SERVICE BURGLAR ALARM

FEES FOR SWIMMING

OTHER CHARGES FOR SERVICES

FINES & FORFEITURES

TRAFFIC FINES

PARKING FINES

FAILURE TO APPEAR/ABIDE

OTHER FINES & FORFEITURES

MISCELLANEOUS REVENUE

LAND RENTAL

BUILDING RENTAL

INS INMATE LEASE RENTAL

RECOVERIES

OTHER FINANCING SOURCES & LOCAL SHARED

INTEREST EARNINGS

GAIN/LOSS ON INVESTMENT

OPERATING TRANSFER FROM 7101 - ONE TIME BONUS - AGENCY FUNDS

OPERATING TRANSFER FROM 7701 - CAR RENTAL TAX

APPENDIX B – GENERAL FUND REVENUE BUDGET VS ACTUAL

GENERAL FUND											
Revenue Category	2011 Anticipation	DEC	DEC	DEC BUDGET MTD	DEC BUDGET YTD	OCT Actual	Total Variance	Perf. Variance	Timing Variance	% Perf. Variance	Comments
		YTD 5 YR AVG%	MTD 5 YR AVG%								
Current Year Property Taxes	185,391,189	86.3%	11.9%	22,124,719	159,945,241	161,367,447	1,422,206	-	50,024,018	0.0%	Low; Monitoring Timing of Collections per TCO (due date 10/15)
Local Option Sales Tax	100,580,000	49.7%	7.7%	7,739,337	50,027,063	31,645,624	(18,381,439)	(1,574,057)	-	-4.7%	Moderate; tied to consumer spending
Hotel/Motel Tax (1)	11,000,000	47.4%	17.4%	1,918,444	5,212,394	2,897,834	(2,314,560)	(197,355)	-	-6.4%	Low; Rev/Available Room projecting incr
Public Utility Franchise	49,132,391	21.2%	2.4%	1,188,049	10,422,031	8,026,925	(2,395,106)	966,864	-	13.7%	Moderate: Georgia Power payment in January 2011 represents more than 50%
Indirect Cost Recovery	34,492,287	50.0%	8.3%	2,873,208	17,239,245	11,734,278	(5,504,967)	237,999	-	2%	Low; Gen. Acct. records monthly JE
General Business License	39,730,000	19.8%	3.3%	1,318,181	7,858,589	2,269,602	(5,588,987)	0	(3,169,307)	-58.3%	Low; this tax is tied to companies gross receipts (due date April 2011)
Insurance Premium	23,000,000	100.0%	0.0%	-	23,000,000	22,408,403	(591,597)	(591,597)	-	-2.6%	0
Other Licenses/Permits	19,366,898	50.0%	8.3%	1,603,579	9,679,576	3,085,211	(6,594,364)	(3,369,776)	-	-52.2%	Moderate; tied to construction sector
Building Permits	7,700,000	54.3%	18.0%	1,388,765	4,179,159	1,380,513	(2,798,646)	(1,250,338)	-	-47.5%	High; monitoring commercial construction sector
Alcohol	16,412,434	51.8%	8.6%	1,419,430	8,500,752	4,064,645	(4,436,107)	(1,733,813)	-	-29.9%	Low; no material impact on drinking establishments
Fines/Forfeitures	20,000,000	43.6%	7.6%	1,515,069	8,713,454	6,830,894	(1,882,560)	1,322,398	-	24.0%	High: APD ticket activity is key component
Intangible Recording Taxes	2,536,666	53.7%	12.2%	308,286	1,362,969	1,047,582	(315,388)	124,263	-	13.5%	Moderate; less activity due to tighter credit
Land and Building Rentals	8,189,851	53.3%	6.1%	503,032	4,363,927	2,218,901	(2,145,026)	(510,776)	-	-18.7%	Moderate
Real Estate Transfer Taxes	1,000,000	63.5%	15.6%	155,730	634,644	307,455	(327,189)	(144,385)	-	-32.0%	Low
Remaining Revenues	31,073,247	31.8%	5.3%	1,638,750	9,891,873	5,760,358	(836,203)	4,375,376	(5,211,579)	66.3%	
Total General Fund Revenues	549,604,963	58.4%	8.3%	45,694,580	321,030,917	265,045,672	(52,689,934)	(2,345,199)	41,643,133	-0.7%	
Fund Balance	9,918,801										
Total General Fund Revenues and Fund Balance	559,523,764										

APPENDIX C – DEPARTMENT OF FINANCE/BUDGET OFFICE CONTACT LIST

Please contact your budget analyst if you have any questions.

OBFP Staff	Title	Department	Phone Number
Carol King	Budget Chief		404.865.8665
Youlanda Carr	Budget Director		404.330.6949
Corey Huguley	Budget Analyst	Fire Judicial • Municipal Courts • Public Defender • Solicitor Information Technology	404.330.6443
Queena Jenkins	Budget Analyst	Corrections Ethics E911 Police Services	404.865.8470
Renee Matis	Budget Manager	Finance	404.330.6323
Yolanda Tyner	Budget Analyst	Civic Center Cyclorama Internal Audit Parks, Recreation and Cultural Affairs Planning/Procurement	404.865.8580
Rick Taylor	Budget Director	Capital Projects*	404.865.8442
Pam Bracey	Budget Manager	Law Water/Wastewater – Capital	404.330.6985
Talmadge Dixon	Budget Analyst	Public Works Solid Waste Fleet Services	404.865.8476
Sage Glanton	Budget Analyst	Human Resources Water/Wastewater – Operations	404.865.8478
Antrameka Knight	Budget Analyst	ACRB Aviation – Operations	404.865.8475
Jessime McGarity	Budget Manager	City Council Executive Office Aviation – Capital	404.330.6902

*Temporarily assigned

APPENDIX D – GLOSSARY OF TERMS

Current Year Property Taxes	Real and personal ad valorem taxes; tax revenues derived from 10.24 millage rate.
Local Option Sales Tax	City share of LOST is 42.87% of one percent; county-wide tax negotiated between Fulton County and municipalities.
Hotel/Motel Tax	Seven percent room occupancy tax levied on the occupant of any hotel, motel, lodgings, or rooming accommodations.
Public Utility Franchise	Franchise fee paid by public utility companies based on a percentage of gross receipts or linear feet.
Indirect Cost Recovery	Cost allocation to recover centralized administrative services provided to enterprise funds.
General Business License	Business tax based on gross receipts and number of employees on companies reporting Georgia income.
Insurance Premium	Insurance companies pay tax on the gross direct premium to the State Insurance Department.
Other Licenses/Permits	Comprised of alcohol, professional licenses, plumbing, electrical, and HVAC permits.
Building Permits	Building permit fee is \$5.00 per \$1,000 of valuation or \$50 which ever is greater.
Alcohol	Alcohol accounts include 3% tax-by-the-drink and Wholesale Alcohol at .22 cents per liter.
Fines/Forfeitures	Comprised of traffic fines and tied to ticket issuance and Park Atlanta guarantee included.
Intangible Recording Taxes	Recording tax is levied on each instrument securing one or more long-term notes at the rate of \$1.50 per each \$500.
Land and Building Rentals	Monthly lease rental agreements for City-owned real estate properties (neighborhood centers and cell towers).
Real Estate Transfer Taxes	Tax is levied on sale/transfer of real estate at rate of \$1 for the first \$1,000 & .10 cents for each additional \$100.
Prior Year Property Taxes	Outstanding delinquent property taxes that are subject to FIFA (liens).
Public Utility Taxes	State assesses all public utility property and counties collect by December of each year.

Motor Vehicle Taxes	Monthly tag tax due on the birth date of each registered motor vehicle.
Other Charges for Services	Public safety fees including false alarms, school detective, and inspection fees.
Recoveries	State reimbursements for workers compensation claims from State Subsequent Injury Trust Fund.
Interest Earnings	Interest earned based on the General Fund equity share in the Cash Pool (Concentration Account).
Operating Transfers	Transfers from Car Tax and Trust funds.