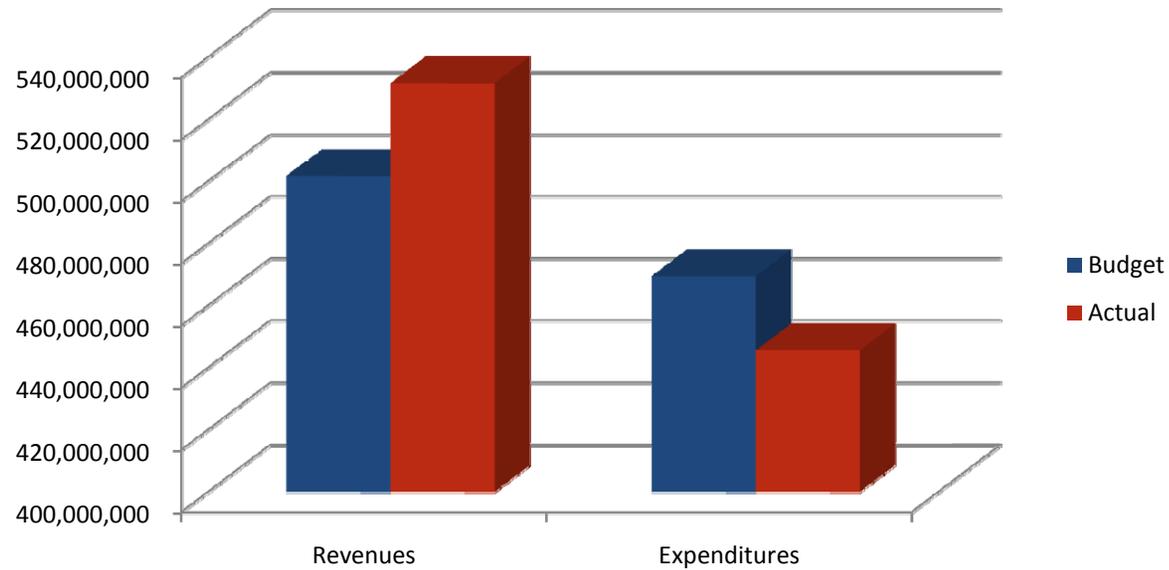


**CITY OF ATLANTA**  
**General Fund - Budget Variance Analysis**  
**Current Period: MAY-2010**

Category	Budget May-10	Actual May-10	Variance \$	Variance %
Revenues	501,719,194	531,641,533	29,922,339	6%
Expenditures	469,345,103	445,489,062	(23,856,041)	-5%
<b>Surplus (deficit) of revenues over expenditures</b>	<b>32,374,091</b>	<b>86,152,471</b>	<b>53,778,380</b>	<b>166%</b>



**CITY OF ATLANTA SET OF BOOKS**  
**General Fund (1001) - Budget Variance Analysis**  
**Current Period: MAY-2010**

	<b>Budget May-10</b>	<b>Actual May-10</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>	<b>YTD Budget May-10</b>	<b>YTD Actual May-10</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>
<b>Revenues:</b>										
Current year property taxes	-	191,065	191,065	-	Exceeded target budget	191,000,000	207,430,374	16,430,374	9	Exceeded target budget
Local option sales tax	8,084,000	7,551,722	(532,278)	(7)	Moderate	85,916,000	84,524,260	(1,391,740)	(2)	Moderate
Public utility franchise	447,937	2,390,998	1,943,061	434	Moderate; Georgia Power JAN payment comprises largest share	38,481,880	50,638,554	12,156,674	32	Low; Georgia Power JAN payment comprises largest share
Indirect cost recovery	2,708,163	3,012,753	304,590	11	Moderate; budget was forecasted per cost allocation plan	29,789,789	33,140,282	3,350,493	11	Low; budget was forecasted per cost allocation plan
General business license	3,066,000	2,283,133	(782,867)	(26)	Low; receipts due APRIL 2010	35,003,500	33,492,678	(1,510,822)	(4)	Low; receipts due APRIL 2010
Insurance premium	-	-	-	n/m	Low	23,800,000	23,079,134	(720,866)	(3)	Low
Other licenses and permits	1,273,680	1,118,305	(155,375)	(12)	High; receipts tied to lagging construction sector	16,150,970	16,472,577	321,607	2	High; receipts tied to lagging construction sector
Fines and forfeitures	2,134,000	1,504,774	(629,226)	(29)	High; APD ticket activity is key component	20,460,000	14,218,198	(6,241,802)	(31)	High; APD ticket activity is key component
Alcohol	1,299,301	1,235,751	(63,550)	(5)	Low; this category had historically performed well	13,657,427	13,100,765	(556,662)	(4)	Low; this category had historically performed well
Hotel and motel tax*	790,000	1,232,520	442,520	56	Low; budget was forecasted on slower business travel	9,100,000	9,117,069	17,069	0	Low; budget was forecasted on slower business travel
Building permits	417,203	408,956	(8,247)	(2)	Low; on target, continued weak construction sector	5,290,372	6,296,298	1,005,926	19	Low; on target, continued weak construction sector
Operating transfers	-	-	-	-	Recurring enterprise fund transfers	-	-	-	-	Recurring enterprise fund transfers
Intangible recording taxes	191,250	257,630	66,380	35	Low; budget is conservative due to real estate trends	1,751,250	2,849,452	1,098,202	63	Low; budget is conservative due to real estate trends
Land and building rentals	223,760	222,834	(926)	(0)	Low	2,281,864	3,794,441	1,512,577	66	Low
Real estate transfer taxes	66,426	75,125	8,699	13	Low; budget is conservative due to real estate trends	752,308	697,429	(54,879)	(7)	Low; budget is conservative due to real estate trends
US marshal lease	104,244	23,836	(80,408)	(77)	High; Usage is down	1,190,119	533,289	(656,830)	(55)	High; Usage is down
Other revenues	2,463,065	(289,041)	(2,752,106)	(112)	Due to interest earnings, Fulton Inmate and taxi medallions	27,093,716	32,256,733	5,163,017	19	Due to interest earnings, Fulton Inmate and taxi medallions
<b>Total revenues</b>	<b>23,269,029</b>	<b>21,220,361</b>	<b>(2,048,668)</b>	<b>(9)</b>		<b>501,719,194</b>	<b>531,641,533</b>	<b>29,922,339</b>	<b>6</b>	
<b>Expenditures</b>										
<b>Public safety:</b>										
Police	12,878,376	11,933,648	(944,728)	(7)	Vacant positions have not been filled	141,662,132	136,108,161	(5,553,971)	(4)	Vacant positions have not been filled
Fire	6,036,176	5,384,497	(651,679)	(11)	Vacant positions have not been filled and lower overtime	66,397,932	61,877,198	(4,520,734)	(7)	Vacant positions have not been filled and lower overtime
Corrections	1,923,186	1,798,983	(124,203)	(6)	Timing related to monthly invoices	21,155,049	21,710,168	555,119	3	RIF employee vacation payout & reclass Agency Fund
Courts	672,025	628,842	(43,183)	(6)	Spending budget as needed	7,392,270	7,296,965	(95,305)	(1)	Vacation leave payout & Bank charges
Solicitor	124,009	131,987	7,978	6	Spending budget as needed	1,364,099	1,382,203	18,104	1	Additional resources needed to cover Court rooms
Public Defender	91,716	88,896	(2,820)	(3)	Spending budget as needed	1,008,872	935,795	(73,077)	(7)	Vacant positions not filled until September 2009
<b>Total public safety</b>	<b>21,725,488</b>	<b>19,966,853</b>	<b>(1,758,635)</b>	<b>(8)</b>		<b>238,980,354</b>	<b>229,310,490</b>	<b>(9,669,864)</b>	<b>(4)</b>	
<b>General Government</b>										
Citizens Review Board	28,263	26,579	(1,684)	(6)	One vacant position has not been filled	310,888	266,218	(44,670)	(14)	One vacant position has not been filled
Audit	76,316	71,146	(5,170)	(7)	Spending budget as needed	839,478	773,554	(65,924)	(8)	One vacant position has not been filled
City council	555,553	66,394	(489,159)	(88)	Timing differences due to various expenses	6,111,084	5,237,552	(873,532)	(14)	Timing differences due to various expenses
Department of Information Technology	2,257,266	1,135,926	(1,121,340)	(50)	Timing difference of major contracts (IBM, Microsoft, Oracle, AT&T)	24,829,921	18,607,964	(6,221,957)	(25)	Spending will occur in upcoming months for contracts
Human resources	231,359	181,890	(49,469)	(21)	Spending budget as needed	2,544,952	2,351,464	(193,488)	(8)	Vacant positions have not been filled
Ethics	28,346	26,241	(2,105)	(7)	Spending budget as needed	311,803	249,230	(62,573)	(20)	Vacant position has not been filled
Executive offices	1,583,098	924,815	(658,283)	(42)	Timing of payment for general contract services & Additional personnel	17,414,080	15,895,752	(1,518,328)	(9)	Timing difference related to invoices
Finance	960,805	752,259	(208,546)	(22)	Timing of invoices and delay in filling Directors positions	10,568,859	9,635,162	(933,697)	(9)	Timing of invoices and delay in filling Directors position
Law	414,185	356,692	(57,493)	(14)	Spending budget as needed	4,556,032	4,212,167	(343,865)	(8)	City Attorney position vacant
Parks, recreation, and cultural affairs	2,184,996	1,891,339	(293,657)	(13)	Under target for budget due to seasonal activity	24,034,953	19,048,414	(4,986,539)	(21)	Under target for budget due to seasonal activity
Planning and community development	852,689	754,024	(98,665)	(12)	Vacant positions (3) & Spending budget as needed	9,379,580	8,576,722	(802,858)	(9)	Vacant positions (3) & Spending budget as needed
Procurement	79,215	68,395	(10,820)	(14)	Spending budget as needed	871,368	797,067	(74,301)	(9)	Variance is on target for budget
Public Works	1,959,840	2,777,655	817,815	42	Timing of invoices and projects	21,558,244	23,493,799	1,935,555	9	Timing of invoices and projects
<b>Total general government</b>	<b>11,211,931</b>	<b>9,033,355</b>	<b>(2,178,576)</b>	<b>(19)</b>		<b>123,331,242</b>	<b>109,145,065</b>	<b>(14,186,177)</b>	<b>(12)</b>	
Non-departmental expenditures**	6,999,809	6,999,809	-	-		107,033,507	107,033,507	-	-	
<b>Total Expenditures</b>	<b>39,937,228</b>	<b>36,000,017</b>	<b>(3,937,211)</b>	<b>(10)</b>		<b>469,345,103</b>	<b>445,489,062</b>	<b>(23,856,041)</b>	<b>(5)</b>	
<b>Surplus (Deficit) of Revenues over Exp</b>	<b>(16,668,199)</b>	<b>(14,779,656)</b>	<b>1,888,543</b>	<b>(11)</b>		<b>32,374,091</b>	<b>86,152,471</b>	<b>53,778,380</b>	<b>166</b>	

\* The City of Atlanta receives collections of hotel/motel tax revenues. The Georgia World Congress Center and Georgia Dome receives 71.44% of the revenues collected. The City of Atlanta retains 28.56% of the revenues.