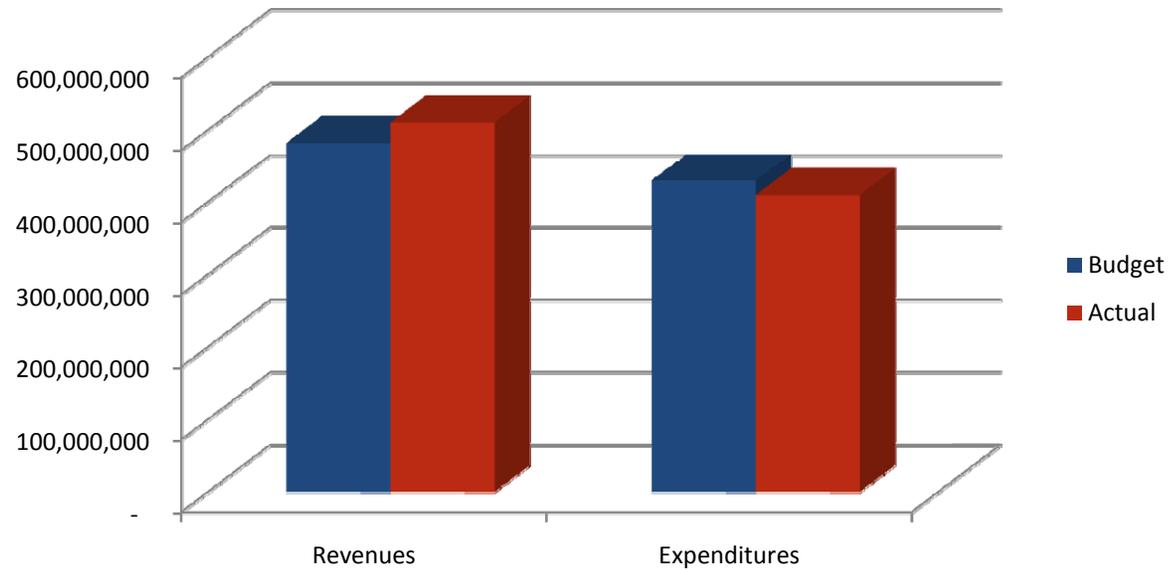


**CITY OF ATLANTA**  
**General Fund - Budget Variance Analysis**  
**Current Period: APR-2010**

Category	Budget Apr-10	Actual Apr-10	Variance \$	Variance %
Revenues	481,942,622	510,421,172	28,478,550	6%
Expenditures	429,407,881	409,489,051	(19,918,830)	-5%
<b>Surplus (deficit) of revenues over expenditures</b>	<b>52,534,741</b>	<b>100,932,121</b>	<b>48,397,380</b>	<b>92%</b>



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

	<b>Budget Apr-10</b>	<b>Actual Apr-10</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>	<b>YTD Budget Apr-10</b>	<b>YTD Actual Apr-10</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>
<b>Revenues:</b>										
Current year property taxes	-	499,518	499,518	-	Exceeded target budget	191,000,000	207,239,309	16,239,309	9	Exceeded target budget
Local option sales tax	7,426,000	8,188,051	762,051	10	Moderate	77,832,000	76,972,538	(859,462)	(1)	Moderate
Public utility franchise	2,972,674	10,462,742	7,490,068	252	Moderate; Georgia Power JAN payment comprises largest share	38,033,943	48,247,556	10,213,613	27	Low; Georgia Power JAN payment comprises largest share
Indirect cost recovery	2,610,277	3,012,753	402,476	15	Moderate; budget was forecasted per cost allocation plan	27,081,626	30,127,529	3,045,903	11	Low; budget was forecasted per cost allocation plan
General business license	11,826,000	6,949,668	(4,876,332)	(41)	Low; receipts due APRIL 2010	31,937,500	31,209,544	(727,956)	(2)	Low; receipts due APRIL 2010
Insurance premium	-	-	-	n/m	Low	23,800,000	23,079,134	(720,866)	(3)	Low
Other licenses and permits	1,238,300	1,085,577	(152,723)	(12)	High; receipts tied to lagging construction sector	14,877,290	15,354,272	476,982	3	High; receipts tied to lagging construction sector
Fines and forfeitures	1,694,000	1,511,292	(182,708)	(11)	High; APD ticket activity is key component	18,326,000	12,713,424	(5,612,576)	(31)	High; APD ticket activity is key component
Alcohol	1,343,596	1,227,863	(115,733)	(9)	Low; this category had historically performed well	12,358,126	11,865,015	(493,111)	(4)	Low; this category had historically performed well
Hotel and motel tax*	940,000	-	(940,000)	(100)	Low; budget was forecasted on slower business travel	8,310,000	7,884,549	(425,451)	(5)	Low; budget was forecasted on slower business travel
Building permits	405,615	380,603	(25,012)	(6)	Low; on target, continued weak construction sector	4,873,169	5,887,342	1,014,173	21	Low; on target, continued weak construction sector
Operating transfers	-	-	-	-	Recurring enterprise fund transfers	-	-	-	-	Recurring enterprise fund transfers
Intangible recording taxes	163,125	216,318	53,193	33	Low; budget is conservative due to real estate trends	1,560,000	2,591,822	1,031,822	66	Low; budget is conservative due to real estate trends
Land and building rentals	201,630	449,179	247,549	123	Low	2,058,103	3,571,607	1,513,504	74	Low
Real estate transfer taxes	88,825	62,004	(26,821)	(30)	Low; budget is conservative due to real estate trends	685,882	622,304	(63,578)	(9)	Low; budget is conservative due to real estate trends
US marshal lease	79,424	25,469	(53,955)	(68)	High; Usage is down	1,085,875	509,453	(576,422)	(53)	High; Usage is down
Other revenues	2,374,039	2,627,495	253,456	11	Due to interest earnings, Fulton Inmate and taxi medallions	28,123,108	32,545,774	4,422,666	16	Due to interest earnings, Fulton Inmate and taxi medallions
<b>Total revenues</b>	<b>33,363,504</b>	<b>36,698,532</b>	<b>3,335,028</b>	<b>10</b>		<b>481,942,622</b>	<b>510,421,172</b>	<b>28,478,550</b>	<b>6</b>	
<b>Expenditures</b>										
<b>Public safety:</b>										
Police	12,878,376	12,655,904	(222,472)	(2)	Vacant positions have not been filled	128,783,757	124,174,514	(4,609,243)	(4)	Vacant positions have not been filled
Fire	6,036,176	5,362,874	(673,302)	(11)	Vacant positions have not been filled and lower overtime	60,361,757	56,492,701	(3,869,056)	(6)	Vacant positions have not been filled and lower overtime
Corrections	1,923,186	1,837,442	(85,744)	(4)	Timing related to monthly invoices	19,231,862	19,911,185	679,323	4	RIF employee vacation payout & reclass Agency Fund
Courts	672,025	646,024	(26,001)	(4)	Spending budget as needed	6,720,246	6,668,123	(52,123)	(1)	Vacation leave payout & Bank charges
Solicitor	124,009	134,223	10,214	8	Spending budget as needed	1,240,090	1,250,216	10,126	1	Additional resources needed to cover Court rooms
Public Defender	91,716	81,886	(9,830)	(11)	Spending budget as needed	917,157	846,899	(70,258)	(8)	Vacant positions not filled until September 2009
<b>Total public safety</b>	<b>21,725,488</b>	<b>20,718,353</b>	<b>(1,007,135)</b>	<b>(5)</b>		<b>217,254,869</b>	<b>209,343,638</b>	<b>(7,911,231)</b>	<b>(4)</b>	
<b>General Government</b>										
Citizens Review Board	28,263	33,305	5,042	18	One vacant position has not been filled	282,625	239,640	(42,985)	(15)	One vacant position has not been filled
Audit	76,316	81,949	5,633	7	Spending budget as needed	763,162	702,408	(60,754)	(8)	One vacant position has not been filled
City council	555,553	499,094	(56,459)	(10)	Timing differences due to various expenses	5,555,531	5,171,158	(384,373)	(7)	Timing differences due to various expenses
Department of Information Technology	2,257,266	1,688,082	(569,184)	(25)	Timing difference of major contracts (IBM, Microsoft, Oracle, AT&T)	22,572,656	17,472,039	(5,100,617)	(23)	Spending will occur in upcoming months for contracts
Human resources	231,359	191,035	(40,324)	(17)	Spending budget as needed	2,313,593	2,169,574	(144,019)	(6)	Vacation payout for key employees that retired
Ethics	28,346	26,669	(1,677)	(6)	Spending budget as needed	283,458	222,989	(60,469)	(21)	Vacant position has not been filled
Executive offices	1,583,098	2,243,948	660,850	42	Timing of payment for general contract services & Additional personnel	15,830,982	14,970,938	(860,044)	(5)	Timing difference related to invoices
Finance	960,805	742,492	(218,313)	(23)	Timing of invoices and delay in filling Directors positions	9,608,053	8,882,904	(725,149)	(8)	Timing of invoices and delay in filling Directors position
Law	414,185	361,941	(52,244)	(13)	Spending budget as needed	4,141,848	3,855,475	(286,373)	(7)	City Attorney position vacant
Parks, recreation, and cultural affairs	2,184,996	2,231,772	46,776	2	Under target for budget due to seasonal activity	21,849,958	17,157,075	(4,692,883)	(21)	Under target for budget due to seasonal activity
Planning and community development	852,689	770,964	(81,725)	(10)	Vacant positions (3) & Spending budget as needed	8,526,891	7,822,698	(704,193)	(8)	Vacant positions (3) & Spending budget as needed
Procurement	79,215	66,049	(13,166)	(17)	Spending budget as needed	792,153	728,672	(63,481)	(8)	Variance is on target for budget
Public Works	1,959,840	2,381,451	421,611	22	Timing of invoices and projects	19,598,403	20,716,144	1,117,741	6	Timing of invoices and projects
<b>Total general government</b>	<b>11,211,931</b>	<b>11,318,751</b>	<b>106,820</b>	<b>1</b>		<b>112,119,313</b>	<b>100,111,714</b>	<b>(12,007,599)</b>	<b>(11)</b>	
Non-departmental expenditures**	5,651,564	5,651,564	-	-		100,033,699	100,033,699	-	-	
<b>Total Expenditures</b>	<b>38,588,983</b>	<b>37,688,668</b>	<b>(900,315)</b>	<b>(2)</b>		<b>429,407,881</b>	<b>409,489,051</b>	<b>(19,918,830)</b>	<b>(5)</b>	
<b>Surplus (Deficit) of Revenues over Exp</b>	<b>(5,225,479)</b>	<b>(990,136)</b>	<b>4,235,343</b>	<b>(81)</b>		<b>52,534,741</b>	<b>100,932,121</b>	<b>48,397,380</b>	<b>92</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.