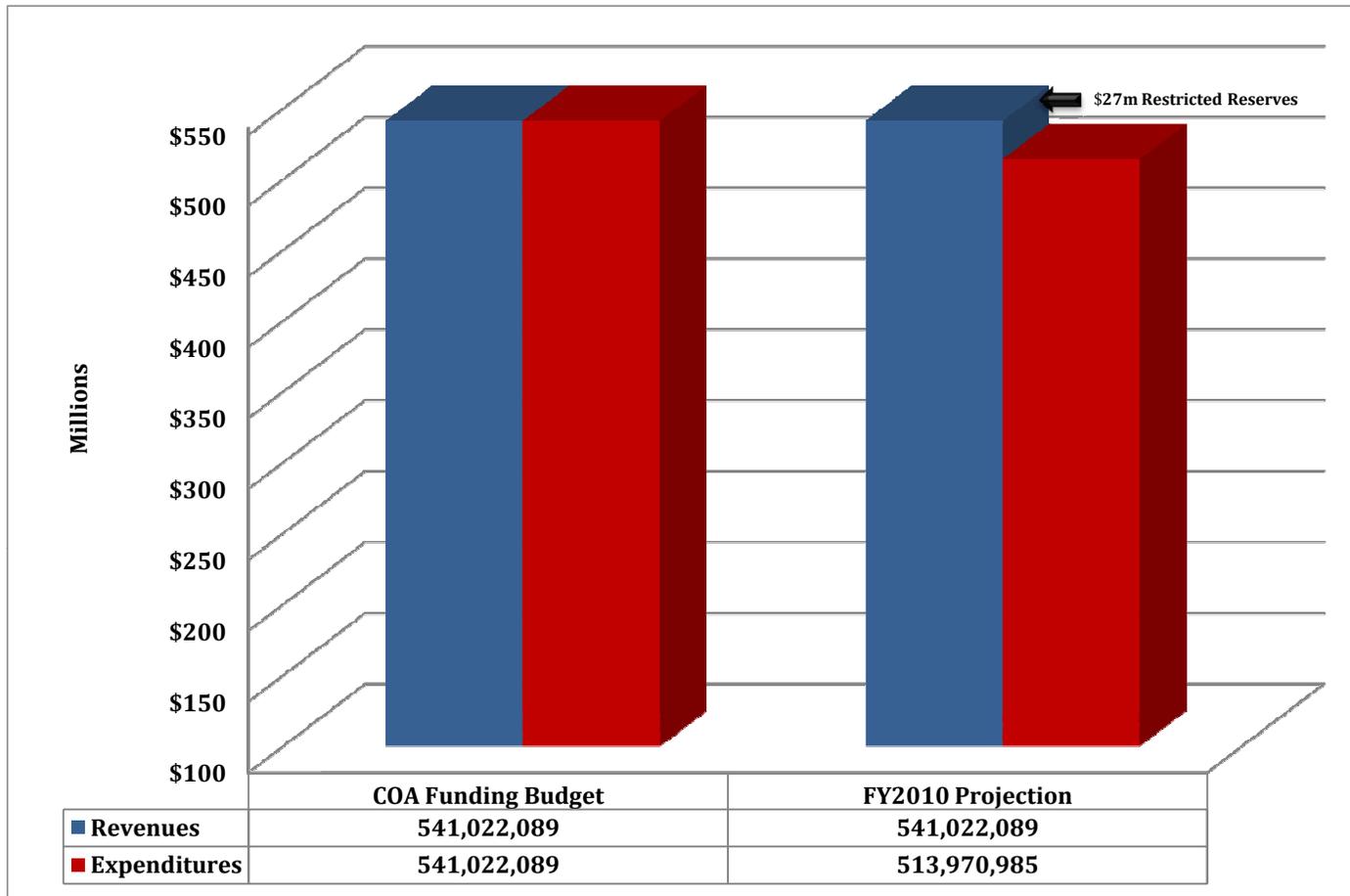


CITY OF ATLANTA
General Fund - Budget Variance Analysis
For the period ending February 28, 2010



Category	COA Funding Budget	Budget Feb-10	Actual Feb-10	FY2010 Projection	Variance \$	Variance %
Revenues	541,022,089	416,787,374	424,454,082	541,022,089	7,666,708	2%
Expenditures	541,022,089	346,489,948	326,139,962	513,970,985	(20,349,986)	-6%
Surplus (deficit)	-	70,297,426	98,314,120	27,051,104	28,016,694	40%

HIGHLIGHTS:

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

	Budget Feb-10	Actual Feb-10	Budget Variance	Var %	Key Variance Explanation	YTD Budget Feb-10	YTD Actual Feb-10	Budget Variance	Var %	Key Variance Explanation
Revenues:										
Current year property taxes	991,720	4,676,443	3,684,723	372	Low;	191,000,000	199,393,111	8,393,111	4	Low;
Local option sales tax	8,460,000	8,124,044	(335,956)	(4)	High; Unemployment rate drives this tax	62,510,000	61,016,919	(1,493,081)	(2)	Moderate
Public utility franchise	12,175,748	1,912,378	(10,263,370)	(84)	Moderate; Georgia Power JAN payment comprises largest share	34,369,002	37,104,829	2,735,827	8	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	21,665,301	24,102,023	2,436,722	11	Low; budget was forecasted per cost allocation plan
General business license	2,920,000	4,881,571	1,961,571	67	Low; receipts due APRIL 2010	8,577,500	9,720,882	1,143,382	13	Low; receipts due APRIL 2010
Insurance premium	-	-	-	n/m	Low; Annual Payment received in OCT 2009	23,800,000	23,079,134	(720,866)	(3)	Low; Annual Payment due in OCT 2009
Other licenses and permits	2,132,244	784,129	(1,348,115)	(63)	High; receipts tied to lagging construction sector	11,993,820	11,736,596	(257,224)	(2)	High; receipts tied to lagging construction sector
Fines and forfeitures	3,014,000	1,147,355	(1,866,645)	(62)	High; APD ticket activity is key component	15,158,000	9,753,255	(5,404,745)	(36)	High; APD ticket activity is key component
Alcohol	1,535,538	1,179,577	(355,961)	(23)	Low; this category had historically performed well	9,862,877	9,480,507	(382,370)	(4)	Low; this category had historically performed well
Hotel and motel tax*	1,050,000	691,367	(358,633)	(34)	Low; budget was forecasted on slower business travel	6,360,000	5,835,117	(524,883)	(8)	Low; budget was forecasted on slower business travel
Building permits	747,490	266,826	(480,664)	(64)	Low; on target, continued weak construction sector	3,928,666	5,227,294	1,298,628	33	Low; on target, continued weak construction sector
Operating transfers	-	-	-	-	Recurring enterprise fund transfers	-	-	-	-	Recurring enterprise fund transfers
Intangible recording taxes	206,250	211,321	5,071	2	Low; budget is conservative due to real estate trends	1,261,875	2,210,619	948,744	75	Low; budget is conservative due to real estate trends
Land and building rentals	248,349	841,160	592,811	239	Low; based on contractual lease agreements	1,640,089	2,870,453	1,230,364	75	Low; based on contractual lease agreements
Real estate transfer taxes	71,832	46,116	(25,716)	(36)	Low; budget is conservative due to real estate trends	562,300	498,587	(63,713)	(11)	Low; budget is conservative due to real estate trends
US marshal lease	153,884	34,984	(118,900)	(77)	High; Usage is down	900,966	457,836	(443,130)	(49)	High; Usage is down
Other revenues	3,895,726	3,322,965	(572,761)	(15)	Due to interest earnings, Fulton Inmate and taxi medallions	23,196,978	21,966,920	(1,230,058)	(5)	Due to interest earnings, Fulton Inmate and taxi medallions
Total revenues	40,310,944	31,132,989	(9,177,955)	(23)		416,787,374	424,454,082	7,666,708	2	
Expenditures										
Public safety:										
Police	12,878,376	11,072,006	(1,806,370)	(14)	Vacant positions have not been filled	103,027,005	97,753,672	(5,273,333)	(5)	Vacant positions have not been filled
Fire	6,036,176	4,874,571	(1,161,605)	(19)	Vacant positions have not been filled and lower overtime	48,289,405	45,493,815	(2,795,590)	(6)	Vacant positions have not been filled and lower overtime
Corrections	1,923,186	2,143,841	220,655	11	Timing related to monthly invoices	15,385,490	16,046,244	660,754	4	RIF employee vacation payout & reclass Agency Fund
Courts	672,025	568,679	(103,346)	(15)	Spending budget as needed	5,376,197	5,412,211	36,014	1	Vacation leave payout & Bank charges
Solicitor	124,009	112,366	(11,643)	(9)	Spending budget as needed	992,072	974,442	(17,630)	(2)	Additional resources needed to cover Court rooms
Public Defender	91,716	68,524	(23,192)	(25)	Spending budget as needed	733,725	675,451	(58,274)	(8)	Vacant positions not filled until September 2009
Total public safety	21,725,488	18,839,987	(2,885,501)	(13)		173,803,894	166,355,835	(7,448,059)	(4)	
General Government										
Citizens Review Board	28,263	22,669	(5,594)	(20)	One vacant position has not been filled	226,100	181,731	(44,369)	(20)	One vacant position has not been filled
Audit	76,316	37,872	(38,444)	(50)	Spending budget as needed	610,529	538,136	(72,393)	(12)	One vacant position has not been filled
City council	555,553	448,750	(106,803)	(19)	Timing differences due to various expenses	4,444,425	4,138,000	(306,425)	(7)	Timing differences due to various expenses
Department of Information Technolog	2,257,266	2,094,051	(163,215)	(7)	Timing difference of major contracts (IBM, Microsoft, Oracle, AT&T)	18,058,125	13,098,552	(4,959,573)	(27)	Spending will occur in upcoming months for contracts
Human resources	231,359	158,635	(72,724)	(31)	Spending budget as needed	1,850,874	1,785,212	(65,662)	(4)	Vacation payout for key employees that retired
Ethics	28,346	21,768	(6,578)	(23)	Spending budget as needed	226,766	169,815	(56,951)	(25)	Vacant position has not been filled
Executive offices	1,583,098	1,929,346	346,248	22	Timing of payment for general contract services & Additional personnel	12,664,785	11,205,990	(1,458,795)	(12)	Timing difference related to invoices
Finance	960,805	844,699	(116,106)	(12)	Timing of invoices and delay in filling Directors positions	7,686,443	7,160,464	(525,979)	(7)	Timing of invoices and delay in filling Directors position
Law	414,185	333,426	(80,759)	(19)	Spending budget as needed	3,313,478	3,100,953	(212,525)	(6)	City Attorney position vacant
Parks, recreation, and cultural affairs	2,184,996	1,453,052	(731,944)	(33)	Under target for budget due to seasonal activity	17,479,966	13,042,709	(4,437,257)	(25)	Under target for budget due to seasonal activity
Planning and community development	852,689	650,381	(202,308)	(24)	Vacant positions (3) & Spending budget as needed	6,821,513	6,146,323	(675,190)	(10)	Vacant positions (3) & Spending budget as needed
Procurement	79,215	62,957	(16,258)	(21)	Spending budget as needed	633,722	592,347	(41,375)	(7)	Variance is on target for budget
Public Works	1,959,840	2,250,106	290,266	15	Timing of invoices and projects	15,678,723	15,633,290	(45,433)	(0)	Timing of invoices and projects
Total general government	11,211,931	10,307,712	(904,219)	(8)		89,695,449	76,793,522	(12,901,927)	(14)	
Non-departmental expenditures**	4,649,519	4,649,519	-	-		82,990,605	82,990,605	-	-	
Total Expenditures	37,586,938	33,797,218	(3,789,720)	(10)		346,489,948	326,139,962	(20,349,986)	(6)	
Surplus (Deficit) of Revenues over E	2,724,006	(2,664,229)	(5,388,235)	(198)		70,297,426	98,314,120	28,016,694	40	

* 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.