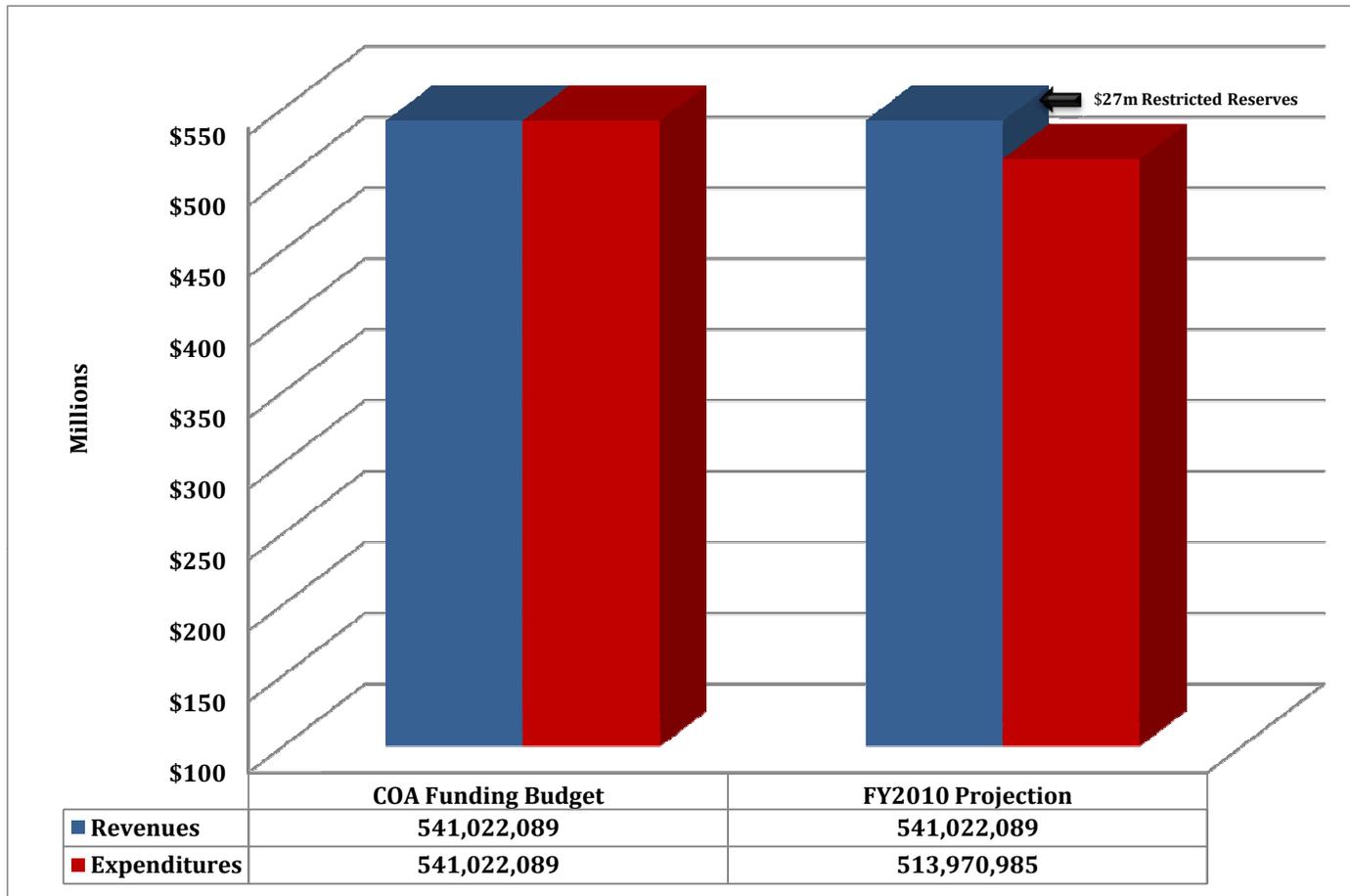


**CITY OF ATLANTA**  
**General Fund - Budget Variance Analysis**  
**For the period ending January 31, 2010**



Category	COA Funding Budget	Budget Jan-10	Actual Jan-10	FY2010 Projection	Variance \$	Variance %
Revenues	541,022,089	377,861,390	393,321,095	541,022,089	15,459,705	4%
Expenditures	541,022,089	308,903,012	292,342,744	513,970,985	(16,560,268)	-5%
<b>Surplus (deficit)</b>	-	<b>68,958,378</b>	<b>100,978,351</b>	<b>27,051,104</b>	<b>32,019,973</b>	<b>46%</b>

**HIGHLIGHTS:**

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

	<b>Budget Jan-10</b>	<b>Actual Jan-10</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>	<b>YTD Budget Jan-10</b>	<b>YTD Actual Jan-10</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>
<b>Revenues:</b>										
Current year property taxes	955,000	5,663,388	4,708,388	493	Low;	190,008,280	194,716,668	4,708,388	2	Low;
Local option sales tax	7,144,000	8,094,239	950,239	13	High; Unemployment rate drives this tax	54,050,000	52,892,876	(1,157,124)	(2)	Moderate
Public utility franchise	7,248,439	28,317,851	21,069,412	291	Moderate; Georgia Power JAN payment comprises largest share	22,193,254	35,192,451	12,999,197	59	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	18,957,138	21,089,270	2,132,132	11	Low; budget was forecasted per cost allocation plan
General business license	292,000	1,034,304	742,304	254	Low; receipts due APRIL 2010	5,657,500	4,839,312	(818,188)	(14)	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	760,335	2,744,314	1,983,979	261	High; receipts tied to lagging construction sector	9,711,810	10,952,467	1,240,657	13	High; receipts tied to lagging construction sector
Fines and forfeitures	572,000	1,088,442	516,442	90	High; APD ticket activity is key component	12,144,000	8,605,900	(3,538,100)	(29)	High; APD ticket activity is key component
Alcohol	738,239	1,120,412	382,173	52	Low; this category had historically performed well	8,327,339	8,300,931	(26,408)	(0)	Low; this category had historically performed well
Hotel and motel tax*	370,000	767,909	397,909	108	Low; budget was forecasted on reduced travel	5,310,000	5,143,750	(166,250)	(3)	Low; budget was forecasted on reduced travel
Building permits	266,547	280,972	14,425	5	Low; on target, continued weak construction sector	3,181,177	4,960,467	1,779,290	56	Low; on target, continued weak construction sector
Operating transfers	-	-	-	-	Recurring enterprise fund transfers	-	-	-	-	Recurring enterprise fund transfers
Intangible recording taxes	103,125	287,209	184,084	179	Low; budget is conservative due to real estate trends	1,055,625	1,999,298	943,673	89	Low; budget is conservative due to real estate trends
Land and building rentals	169,664	167,395	(2,269)	(1)	Low; based on contractual lease agreements	1,391,740	2,029,293	637,553	46	Low; based on contractual lease agreements
Real estate transfer taxes	27,034	67,559	40,525	150	Low; budget is conservative due to real estate trends	490,468	452,471	(37,997)	(8)	Low; budget is conservative due to real estate trends
US marshal lease	210,970	40,356	(170,614)	(81)	High; Usage is down	747,082	422,852	(324,230)	(43)	High; Usage is down
Other revenues	3,895,726	2,419,473	(1,476,253)	(38)	Due to interest earnings, Fulton Inmate and taxi medallions	20,835,978	18,643,955	(2,192,023)	(11)	Due to interest earnings, Fulton Inmate and taxi medallions
<b>Total revenues</b>	<b>25,461,242</b>	<b>55,106,576</b>	<b>29,645,334</b>	<b>116</b>		<b>377,861,390</b>	<b>393,321,095</b>	<b>15,459,705</b>	<b>4</b>	
<b>Expenditures</b>										
<b>Public safety:</b>										
Police	12,878,376	12,105,416	(772,960)	(6)	Vacant positions have not been filled	90,148,630	86,681,666	(3,466,964)	(4)	Vacant positions have not been filled
Fire	6,036,176	5,595,280	(440,896)	(7)	Vacant positions have not been filled	42,253,230	40,619,244	(1,633,986)	(4)	Vacant positions have not been filled
Corrections	1,923,186	1,757,287	(165,899)	(9)	Timing related to monthly invoices	13,462,304	13,902,402	440,098	3	RIF employee vacation payout & Expenses reclassified to Agency Funds
Courts	672,025	601,429	(70,596)	(11)	Spending budget as needed	4,704,172	4,843,532	139,360	3	Vacation leave payout & Bank charges
Solicitor	124,009	121,770	(2,239)	(2)	Spending budget as needed	868,063	862,076	(5,987)	(1)	Additional resources needed to cover Court rooms
Public Defender	91,716	81,384	(10,332)	(11)	Spending budget as needed	642,010	606,928	(35,082)	(5)	Vacant positions not filled until September 2009
<b>Total public safety</b>	<b>21,725,488</b>	<b>20,262,566</b>	<b>(1,462,922)</b>	<b>(7)</b>		<b>152,078,409</b>	<b>147,515,848</b>	<b>(4,562,561)</b>	<b>(3)</b>	
<b>General Government</b>										
Citizens Review Board	28,263	23,773	(4,490)	(16)	One vacant position has not been filled	197,838	159,062	(38,776)	(20)	One vacant position has not been filled
Audit	76,316	67,137	(9,179)	(12)	Spending budget as needed	534,213	500,264	(33,949)	(6)	One vacant position has not been filled
City council	555,553	479,310	(76,243)	(14)	Timing differences due to various expenses	3,888,872	3,689,249	(199,623)	(5)	Timing differences due to various expenses
Department of Information Technolog	2,257,266	1,591,778	(665,488)	(29)	Timing difference of major contracts (IBM, Microsoft, Oracle)	15,800,859	11,004,501	(4,796,358)	(30)	Spending will occur in upcoming months for major contracts
Human resources	231,359	197,500	(33,859)	(15)	Spending budget as needed	1,619,515	1,626,577	7,062	0	Vacation payout for key employees that retired
Ethics	28,346	31,082	2,736	10	Spending budget as needed	198,420	148,047	(50,373)	(25)	Vacant position has not been filled
Executive offices	1,583,098	1,363,922	(219,176)	(14)	Timing of payment for general contract services	11,081,687	9,276,644	(1,805,043)	(16)	Timing difference related to invoices
Finance	960,805	859,554	(101,251)	(11)	Timing of invoices and delay in filling Directors positions	6,725,637	6,315,765	(409,872)	(6)	Timing of invoices and delay in filling Directors positions
Law	414,185	362,295	(51,890)	(13)	Spending budget as needed	2,899,293	2,767,527	(131,766)	(5)	City Attorney position vacant
Parks, recreation, and cultural affairs	2,184,996	1,575,341	(609,655)	(28)	Under target for budget due to seasonal activity	15,294,970	11,589,657	(3,705,313)	(24)	Under target for budget due to seasonal activity & vacant positions
Planning and community development	852,689	723,182	(129,507)	(15)	Vacant positions (3) & Spending budget as needed	5,968,824	5,495,943	(472,881)	(8)	Vacant positions (3) & Spending budget as needed
Procurement	79,215	56,599	(22,616)	(29)	Spending budget as needed	554,507	529,390	(25,117)	(5)	Variance is on target for budget
Public Works	1,959,840	2,312,907	353,067	18	Timing of invoices and projects	13,718,882	13,383,184	(335,698)	(2)	Timing of invoices and projects
<b>Total general government</b>	<b>11,211,931</b>	<b>9,644,380</b>	<b>(1,567,551)</b>	<b>(14)</b>		<b>78,483,517</b>	<b>66,485,810</b>	<b>(11,997,707)</b>	<b>(15)</b>	
Non-departmental expenditures**	154,268	154,268	-	-		78,341,086	78,341,086	-	-	
<b>Total Expenditures</b>	<b>33,091,687</b>	<b>30,061,214</b>	<b>(3,030,473)</b>	<b>(9)</b>		<b>308,903,012</b>	<b>292,342,744</b>	<b>(16,560,268)</b>	<b>(5)</b>	
<b>Surplus (Deficit) of Revenues over E</b>	<b>(7,630,445)</b>	<b>25,045,362</b>	<b>32,675,807</b>	<b>(428)</b>		<b>68,958,378</b>	<b>100,978,351</b>	<b>32,019,973</b>	<b>46</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.