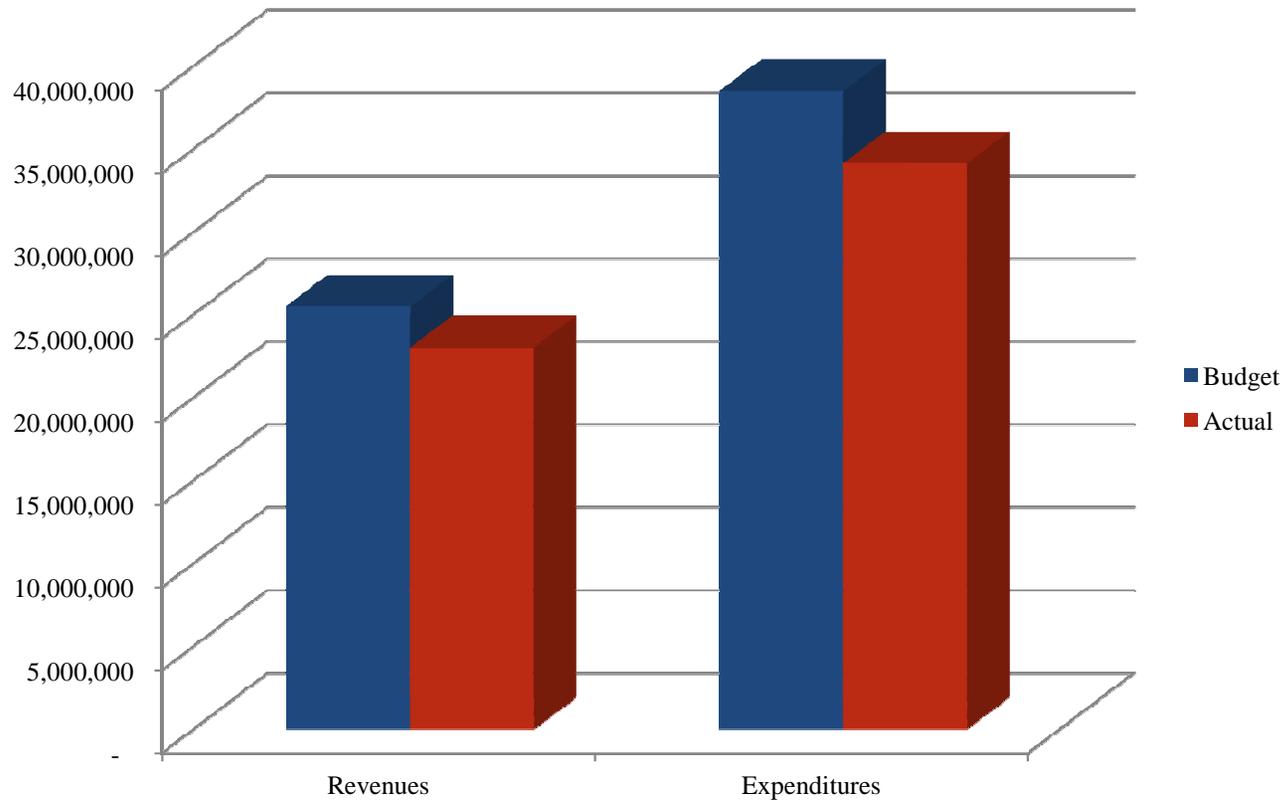


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: JUL-2009

Category	Budget Jul-09	Actual Jul-09	Variance \$	Variance %
Revenues	25,475,017	22,991,723	(2,483,294)	-10%
Expenditures	38,467,571	34,112,214	(4,355,357)	-11%
Surplus (deficit) of revenues over expenditures	(12,992,554)	(11,120,491)	1,872,063	-14%



CITY OF ATLANTA SET OF BOOKS
General Fund (1001) - Budget Variance Analysis
Current Period: JUL-2009
FY2010

	Budget Jul-09	Actual Jul-09	Budget Variance	Var %	Key Variance Explanation
Revenues:					
Current year property taxes	1,489,800	27	(1,489,773)	(100)	Due to Timing of collections per Temporary Collection Order (TCO)
Local option sales tax	7,980,600	7,202,087	(778,513)	(10)	Reflects sustained high MSA unemployment
Public utility franchise	2,809,788	1,860,199	(949,589)	(34)	Reflects decrease demand and gross receipts
Indirect cost recovery	2,708,163	4,032,490	1,324,327	49	Function of City cost allocation plan
General business license	1,412,550	1,043,415	(369,135)	(26)	Primarily timing also tied to company receipts
Insurance premium	-	(7)	(7)	n/m	Annual payment due in October 2009
Other licenses and permits	644,632	1,121,274	476,642	74	Reflects collection efforts on license/permits
Fines and forfeitures	1,326,600	984,196	(342,404)	(26)	Reflects lower Police ticket issuance
Alcohol	1,271,248	871,088	(400,160)	(31)	Reflects stable eating and drinking industry
Hotel and motel tax	792,000	855,534 *	63,534	8	Stable occupancy levels though reduced rates
Building permits	381,857	813,622	431,765	113	Slight recovery from depressed activity
Operating transfers	1,341,667	-	(1,341,667)	(100)	Monthly recurring entry did not post; timing difference
Intangible recording taxes	126,375	244,671	118,296	94	Improvement in depressed real estate base
Land and building rentals	176,303	749,968	573,665	325	Conservative budget based on rental market
Real estate transfer taxes	131,538	60,517	(71,021)	(54)	Improvement in depressed real estate base
US marshal lease	313,758	-	(313,758)	(100)	Reduced bed usage by Federal government
Other revenues	2,568,138	3,152,642	584,504	23	Conservative budget estimates
Total revenues	25,475,017	22,991,723	(2,483,294)	(10)	
Expenditures					
Public safety:					
Police	12,869,909	11,903,172	(966,737)	(8)	Variance is under target for budget
Fire	6,031,592	4,874,200	(1,157,392)	(19)	Vacant positions that have not been filled
Corrections	1,923,186	2,005,409	82,223	4	Employees need to be reclassified to Grant Fund
Courts	672,025	757,964	85,939	13	Contracts have been paid for in full in advance
Solicitor	124,009	125,009	1,000	1	Variance is on target for budget
Public Defender	91,716	70,684	(21,032)	(23)	Two vacant positions recently filled in August
Total public safety	21,712,437	19,736,438	(1,975,999)	(9)	
General Government					
Citizens Review Board	28,263	20,667	(7,596)	(27)	One vacant position has not been filled
Audit	76,316	68,884	(7,432)	(10)	Variance is on target for budget
City council	558,053	593,315	35,262	6	Atlanta Journal Const. payment for FY09 was paid in FY10
Department of Information Technology	2,257,266	1,236,801	(1,020,465)	(45)	Telephone invoices were not paid in July; timing difference; positions not filled
Human resources	231,359	202,740	(28,619)	(12)	Major contracts for psych screening and court reporting not fully due this month
Ethics	28,346	17,231	(11,115)	(39)	Vacant position has not been filled
Executive offices	1,568,241	964,309	(603,932)	(39)	Vacant positions that have not been filled; large turnover
Finance	960,805	662,309	(298,496)	(31)	Consultant invoices will appear in August; timing difference
Law	414,185	390,174	(24,011)	(6)	Deputy City Attorney position vacant
Parks, recreation, and cultural affairs	2,113,712	1,610,508	(503,204)	(24)	Variance is under target for budget due to seasonal activity
Planning and community development	847,272	731,418	(115,854)	(14)	Variance is under target for budget
Procurement	79,215	74,102	(5,113)	(6)	Variance is under target for budget
Public Works	1,955,007	1,356,895	(598,112)	(31)	Delay in Georgia Power billings; timing difference
Total general government	11,118,040	7,929,353	(3,188,687)	(29)	
Non-departmental expenditures	5,637,094	6,446,423	809,329	14	Motorola Rebanding, Unemployment payment, Worker's comp, MOU
Total Expenditures	38,467,571	34,112,214	(4,355,357)	(11)	
Surplus (Deficit) of Revenues over Expenditure:	(12,992,554)	(11,120,491)	1,872,063	(14)	

* The City of Atlanta receives collections of hotel/motel tax revenues.