

CITY OF ATLANTA SET OF BOOKS
General Fund (1001)
Current Period: SEP-2009

	Budget Sep-09	Actual Sep-09	Budget Variance	Var %	Key Variance Explanation	YTD Budget Sep-09	YTD Actual Sep-09	Budget Variance	Var %	Key Variance Explanation
Revenues:										
Current year property taxes	8,583,540	8,583,469	(71)	(0)	Low; bills mailed OCT 15 and due DEC 1	9,515,620	9,515,579	(41)	(0)	Low; bills mailed OCT 15 and due DEC 1
Local option sales tax	7,708,000	8,274,525	566,525	7	Moderate; City collections has outpaced state-wide collections	23,030,000	22,732,596	(297,404)	(1)	Moderate; City collections has outpaced state-wide collections
Public utility franchise	1,058,761	1,070,208	11,447	1	Moderate; Georgia Power JAN payment comprises largest share	4,275,764	3,436,445	(839,319)	(20)	Moderate; Georgia Power JAN payment comprises largest share
Indirect cost recovery	2,708,163	4,032,490	1,324,327	49	Moderate; budget was forecasted per cost allocation plan	8,124,488	12,097,471	3,972,983	49	Moderate; budget was forecasted per cost allocation plan
General business license	1,022,000	596,716	(425,284)	(42)	Low; receipts due APRIL 2010	3,540,500	2,260,071	(1,280,429)	(36)	Low; receipts due APRIL 2010
Insurance premium	-	-	-	n/m	Low; Annual Payment due in OCT 2009	-	(7)	(7)	n/m	Low; Annual Payment due in OCT 2009
Other licenses and permits	1,520,670	721,551	(799,119)	(53)	High; receipts tied to lagging construction sector	4,049,611	2,768,747	(1,280,864)	(32)	High; receipts tied to lagging construction sector
Fines and forfeitures	1,716,000	1,195,687	(520,313)	(30)	High: APD ticket activity is key component	4,488,000	3,358,466	(1,129,534)	(25)	High: APD ticket activity is key component
Alcohol	1,491,243	1,145,757	(345,486)	(23)	Low; this category had historically performed well	4,060,316	3,635,897	(424,419)	(10)	Low; this category had historically performed well
Hotel and motel tax*	890,000	749,364	(140,636)	(16)	Low; budget was forecasted on reduced corporate travel	2,570,000	2,579,230	9,230	0	Low; budget was forecasted on reduced corporate travel
Building permits	533,093	278,270	(254,823)	(48)	Low; on target, continued weak construction sector	1,419,651	1,420,387	736	0	Low; on target, continued weak construction sector
Operating transfers	1,336,300	-	(1,336,300)	(100)	Recurring enterprise fund transfers	4,008,900	-	(4,008,900)	(100)	Recurring enterprise fund transfers
Intangible recording taxes	204,375	274,580	70,205	34	Low; budget is conservative due to real estate trends	521,250	872,755	351,505	67	Low; budget is conservative due to real estate trends
Land and building rentals	191,795	210,498	18,703	10	Low; based on contractual lease agreements	504,075	1,233,118	729,043	145	Low; based on contractual lease agreements
Real estate transfer taxes	84,963	61,370	(23,593)	(28)	Low; budget is conservative due to real estate trends	269,564	213,636	(55,928)	(21)	Low; budget is conservative due to real estate trends
US marshal lease	93,075	-	(93,075)	(100)	High; activity ceases JAN 2010	316,455	183,976	(132,479)	(42)	High; activity ceases JAN 2010
Other revenues	2,559,426	2,059,983	(499,443)	(20)	Due primarily to the termination of the Fulton Inmate agreement	7,678,278	6,953,526	(724,752)	(9)	Due primarily to the termination of the Fulton Inmate agreement
Total revenues	31,701,404	29,254,468	(2,446,936)	(8)		78,372,473	73,261,893	(5,110,580)	(7)	
Expenditures										
Public safety:										
Police	12,869,909	12,994,982	125,073	1	Workers' comp expenses more than budget & overtime	38,609,727	37,538,332	(1,071,395)	(3)	Workers' comp expenses more than budget & overtime
Fire	6,031,592	7,337,506	1,305,914	22	Workers' comp expenses more than budget & overtime	18,094,776	17,937,294	(157,482)	(1)	Vacant positions have not been filled
Corrections	1,923,186	1,329,105	(594,081)	(31)	Expenses reclassified to Agency Funds	5,769,559	5,262,604	(506,955)	(9)	RIF employee vacation payout & Expenses reclassified to Agency Funds
Courts	672,025	669,371	(2,654)	(0)	Vacant positions (2) & Bank charges	2,016,074	2,114,618	98,544	5	Vacant positions (2) & Bank charges
Solicitor	124,009	129,153	5,144	4	Part-time help needed to assist with add'l work load	372,027	401,120	29,093	8	Contractors being paid more than budgeted
Public Defender	91,716	89,302	(2,414)	(3)	Variance is on target for budget	275,147	246,321	(28,826)	(10)	Vacant positions not filled until September 2009
Total public safety	21,712,437	22,549,419	836,982	4		65,137,310	63,500,289	(1,637,021)	(3)	
General Government										
Citizens Review Board	28,263	19,977	(8,286)	(29)	One vacant position has not been filled	84,788	60,998	(23,790)	(28)	One vacant position has not been filled
Audit	76,316	72,083	(4,233)	(6)	Spending budget as needed	228,949	212,591	(16,358)	(7)	One vacant position has not been filled
City council	558,053	513,277	(44,776)	(8)	Delay in posting of postage activity	1,674,159	1,538,640	(135,519)	(8)	Delay in posting of postage activity
Department of Information Technology	2,257,266	756,893	(1,500,373)	(66)	Spending will occur in upcoming months for major contracts	6,771,797	2,261,614	(4,510,183)	(67)	Spending will occur in upcoming months for major contracts
Human resources	231,359	292,949	61,590	27	Variance is on target for budget	694,078	726,195	32,117	5	Variance is on target for budget
Ethics	28,346	18,633	(9,713)	(34)	Vacant position has not been filled	85,037	55,170	(29,867)	(35)	Vacant position has not been filled
Executive offices	1,568,241	1,974,506	406,265	26	Timing of payment for HVAC (Johnson Control) services	4,704,724	3,961,821	(742,903)	(16)	Delay in Ga. Power billings; timing difference
Finance	960,805	999,986	39,181	4	Timing of invoices related to Payroll software	2,882,416	2,638,034	(244,382)	(8)	Timing of posting of Finance Transformation expenses
Law	414,185	366,040	(48,145)	(12)	City Attorney position vacant	1,242,554	1,067,756	(174,798)	(14)	City Attorney position vacant
Parks, recreation, and cultural affairs	2,113,712	1,835,253	(278,459)	(13)	Under target for budget due to seasonal activity	6,341,137	5,131,027	(1,210,110)	(19)	Under target for budget due to seasonal activity & vacant positions
Planning and community development	847,272	727,459	(119,813)	(14)	Vacant positions (3) & Spending budget as needed	2,541,817	2,263,154	(278,663)	(11)	Vacant positions (3) & Spending budget as needed
Procurement	79,215	81,968	2,753	3	Variance is on target for budget	237,646	238,782	1,136	0	Variance is on target for budget
Public Works	1,955,007	1,900,084	(54,923)	(3)	Timing of invoices and projects	5,865,021	5,055,453	(809,568)	(14)	Timing of invoices and projects
Total general government	11,118,040	9,559,108	(1,558,932)	(14)		33,354,123	25,211,235	(8,142,888)	(24)	
Non-departmental expenditures	16,338,448	16,338,448	-	-		24,811,424	24,811,424	-	-	
Total Expenditures	49,168,925	48,446,975	(721,950)	(1)		123,302,857	113,522,948	(9,779,909)	(8)	
Surplus (Deficit) of Revenues over Expenditures	(17,467,521)	(19,192,507)	(1,724,986)	10		(44,930,384)	(40,261,055)	4,669,329	(10)	

* 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.