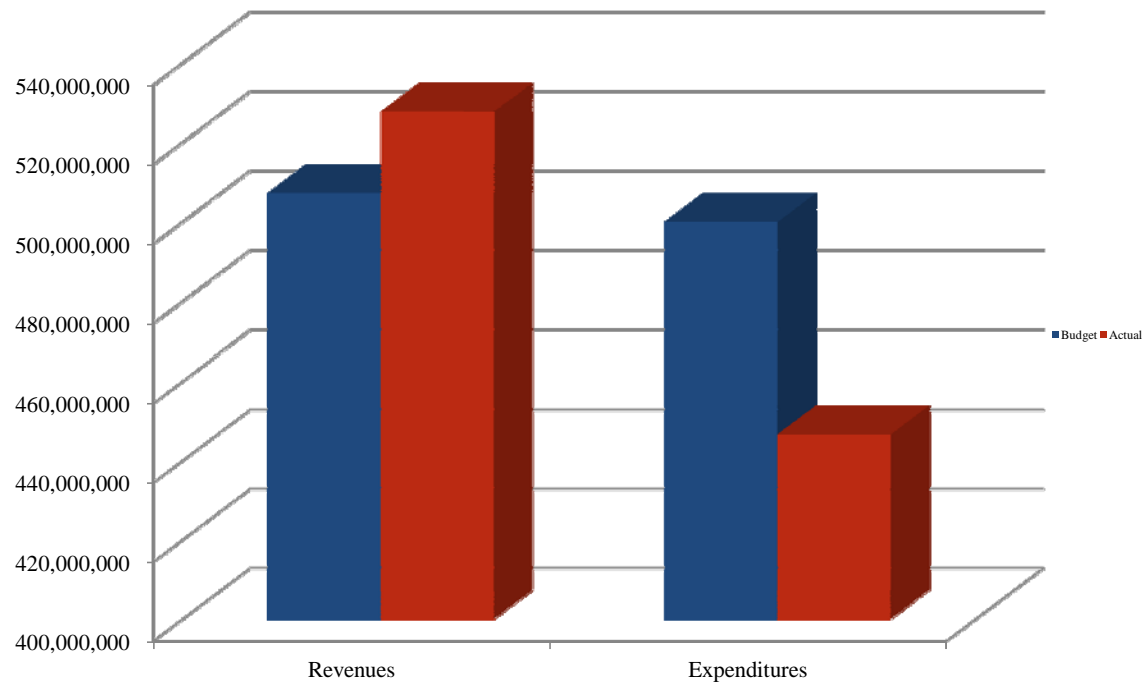


**CITY OF ATLANTA**  
**General Fund - Budget Variance Analysis**  
**Current Period: MAY-2012**

Category	Budget May-12	Actual May-12	Variance \$	Variance %
Revenues	507,145,838	527,633,669	20,487,831	4%
Expenditures	499,826,537	446,625,966	(53,200,571)	-11%
<b>Surplus (deficit) of revenues over expenditures</b>	<b>7,319,301</b>	<b>81,007,703</b>	<b>73,688,402</b>	<b>N/A</b>



**Key Drivers - Revenues:**

Property taxes represents the primary variance; and this is attributable to the timing of tax receipts.

**Key Drivers - Expenditures:**

General government departments are under budget by 8%, which is due to vacant positions and timing of invoices.

Non-departmental is under budget by 33% which is attributable to allocation of budget; timing of debt payments and operating transfers.

**CITY OF ATLANTA SET OF BOOKS**  
**General Fund (1001) - Budget Variance Analysis**  
**Current Period: MAY-2012**

	<b>Budget May-12</b>	<b>Actual May-12</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>	<b>YTD Budget May-12</b>	<b>YTD Actual May-12</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>
<b>Revenues:</b>										
Current year property taxes	3,113,801	1,716,316	(1,397,485)	(45)	Moderate-Tax Collections Due date was Sept/Oct.2011; YTD 97% Collection Rate	172,741,795	175,265,950	2,524,155	1	Moderate-Tax Collections Due date was Sept/Oct.2011; YTD 97% Collection Rate
Local option sales tax	8,820,838	7,869,278	(951,560)	(11)	Moderate-Expected Stronger Last 6 Months of FY Taxable Retail Sales	90,684,214	89,990,359	(693,855)	(1)	Moderate-Expected Stronger Last 6 Months of FY Taxable Retail Sales
Public utility franchise	2,057,007	1,651,020	(405,987)	(20)	Low-Public Utilities and DWM (\$16.5M)	61,891,839	62,234,831	342,992	1	Low-Public Utilities and DWM (\$16.5M)
Indirect cost recovery	2,642,636	2,580,526	(62,110)	(2)	Low-Stable city FTE levels	29,068,993	28,527,223	(541,770)	(2)	Low-Stable city FTE levels
General business license	2,975,415	2,128,170	(847,245)	(28)	Low-Corporate Gross Revenue levels	36,614,358	39,331,112	2,716,754	7	Low-Corporate Gross Revenue levels
Insurance premium	-	-	-	-	Low-Payment due in October	23,575,000	19,699,905	(3,875,095)	-	Low-Payment due in October
Other licenses and permits	1,123,321	1,153,126	29,805	3	Moderate- Construction sector (DPCD Permits excluded)	15,553,171	16,748,657	1,195,486	8	Moderate- Construction sector (DPCD Permits excluded)
Fines and forfeitures	2,124,260	2,150,063	25,803	1	Low-Ticketing Activity key component	18,871,415	20,186,068	1,314,653	7	Low-Ticketing Activity key component
Alcohol	1,318,269	2,227,736	909,467	69	Moderate	14,430,468	13,821,135	(609,333)	(4)	Moderate
Hotel and motel tax*	917,085	988,455	71,370	8	Low-Improved Levels in Lodging and Travel Industry	10,627,591	10,826,345	198,754	2	Low-Improved Levels in Lodging and Travel Industry
Building permits	104,099	-	(104,099)	(100)	DPCD Building Permits excluded	1,381,799	-	(1,381,799)	(100)	DPCD Building Permits excluded
Intangible recording taxes	232,450	330,910	98,460	100	Low-Healthy Mortgage rate environment	3,121,684	3,138,266	16,582	1	Low-Healthy Mortgage rate environment
Land and building rentals	692,774	297,316	(395,458)	(57)	Low	8,130,792	5,797,029	(2,333,763)	(29)	Low
Real estate transfer taxes	78,088	75,466	(2,622)	(3)	Low-Predicated on Stable RE Market	1,166,002	1,051,394	(114,608)	(10)	Low-Predicated on Stable RE Market
Other revenues	1,370,530	3,104,782	1,734,252	127	Includes motor vehicle, charge for services and misc. revenues	19,286,717	27,282,281	7,995,564	41	Includes motor vehicle, charge for services and misc. revenues
City Hall Proceeds	-	-	-	-	City Hall East Proceeds	-	13,733,114	13,733,114	-	City Hall East Proceeds
<b>Total Revenues</b>	<b>27,570,573</b>	<b>26,273,164</b>	<b>(1,297,409)</b>	<b>(5)</b>		<b>507,145,838</b>	<b>527,633,669</b>	<b>20,487,831</b>	<b>4</b>	
<b>Expenditures</b>										
<b>Public safety:</b>										
Police	11,312,493	11,857,690	545,197	5	Timing related to filling sworn and civilian positions	124,437,414	122,521,489	(1,915,925)	(2)	Vacant sworn and civilian positions
<i>Police - Pension</i>	<i>2,275,099</i>	<i>2,186,571</i>	<i>(88,528)</i>	<i>(4)</i>	<i>Police pension</i>	<i>25,026,093</i>	<i>28,433,778</i>	<i>3,407,685</i>	<i>14</i>	<i>Police pension</i>
Fire	6,246,761	6,063,643	(183,118)	(3)	Vacant positions offset by pension overage	68,714,372	65,438,656	(3,275,716)	(5)	Vacant sworn and civilian positions not filled offset by overage in pension
Corrections	2,324,796	2,600,719	275,923	12	Water/Sewer charges & maintenance repairs more than anticipated	25,572,758	24,838,392	(734,366)	(3)	Vacant positions offset by overage in pension and workers' comp
Courts	704,788	621,336	(83,452)	(12)	Vacant positions not filled offset by overage in pension; timing of consulting exp.	7,752,671	7,090,813	(661,858)	(9)	Vacant positions not filled offset by overage in pension; timing of consulting exp.
Solicitor	218,306	237,859	19,553	9	Increase in extra help due to staffing needs	2,401,361	2,408,081	6,720	0	Spending budget as needed and timing of invoices
Public Defender	122,934	106,565	(16,369)	(13)	Vacant positions not filled offset by increased part time consulting exp.	1,352,275	1,277,306	(74,969)	(6)	Vacant positions not filled offset by increased part time consulting exp.
<b>Total public safety</b>	<b>23,205,177</b>	<b>23,674,383</b>	<b>469,206</b>	<b>2</b>		<b>255,256,944</b>	<b>252,008,515</b>	<b>(3,248,429)</b>	<b>(1)</b>	
<b>General Government</b>										
Citizens Review Board	30,482	17,417	(13,065)	(43)	Spending budget as needed and timing of invoices	335,297	255,659	(79,638)	(24)	Spending budget as needed and timing of invoices
Audit	113,775	67,633	(46,142)	(41)	Spending budget as needed and timing of invoices	1,251,529	1,033,428	(218,101)	(17)	Spending budget as needed and timing of invoices
City Council	599,810	462,149	(137,661)	(23)	Spending budget as needed and timing of invoices	6,597,910	5,435,032	(1,162,878)	(18)	Spending budget as needed and timing of invoices
Department of Information Technology	2,109,816	1,689,221	(420,595)	(20)	Timing of IBM, Oracle, Accela, Telecom bills and other major maintenance contracts	23,207,978	19,696,639	(3,511,339)	(15)	Timing of IBM, Oracle, Telecom bills and other major maintenance contracts
Human Resources	407,515	1,483,624	1,076,109	264	Expenses related to DHR reorg consolidation	4,482,663	4,348,413	(134,250)	(3)	Spending budget as needed and timing of invoices
Ethics	28,431	22,878	(5,553)	(20)	Spending budget as needed	312,736	248,706	(64,030)	(20)	Spending budget as needed
Executive Offices	2,053,438	1,553,396	(500,042)	(24)	Vacant positions have not been filled and timing of invoices	22,587,821	17,828,431	(4,759,390)	(21)	Vacant positions have not been filled and timing of invoices
Finance	974,259	823,671	(150,588)	(15)	Vacant positions have not been filled and timing of invoices	10,716,848	9,480,908	(1,235,940)	(12)	Vacant positions have not been filled and timing of invoices
Law	427,897	311,706	(116,191)	(27)	New positions have not been filled and timing of invoices	4,706,866	4,432,987	(273,879)	(6)	New positions have not been filled and timing of invoices
Parks, Recreation, and Cultural Affairs	2,451,815	2,759,010	307,195	13	Timing of expenditures related to seasonal activities	26,969,963	24,510,542	(2,459,421)	(9)	Timing of invoices for seasonal activities & vacant positions
Planning and Community Development	131,783	(854,909)	(986,692)	(749)	Building Permits expenses reclassified from General Fund to Permits Fund	1,449,611	2,058,992	609,381	42	Additional Building Permits Fund expenses will be reclassified
Procurement	64,724	74,032	9,308	14	Spending budget as needed and timing of invoices	711,962	698,152	(13,810)	(2)	Spending budget as needed and timing of invoices
Public Works	1,927,460	2,095,535	168,075	9	Increase in Street lights, repairs & maintenance, bulk purchase of raw materials	21,202,059	24,469,538	3,267,479	15	Increase in Street lights, repairs & maintenance, bulk purchase of raw materials
<b>Total general government</b>	<b>11,321,205</b>	<b>10,505,363</b>	<b>(815,842)</b>	<b>(7)</b>		<b>124,533,243</b>	<b>114,497,427</b>	<b>(10,035,816)</b>	<b>(8)</b>	
Non-Departmental Expenditures	10,912,395	7,603,888	(3,308,507)	(30)	Timing of debt payments & operating transfer made at year end	120,036,350	80,120,024	(39,916,326)	(33)	Timing of debt payments & operating transfer made at year end
<b>Total Expenditures</b>	<b>45,438,777</b>	<b>41,783,634</b>	<b>(3,655,143)</b>	<b>(8)</b>		<b>499,826,537</b>	<b>446,625,966</b>	<b>(53,200,571)</b>	<b>(11)</b>	
<b>Over/Under Revenues and Expenditures</b>	<b>(17,868,204)</b>	<b>(15,510,470)</b>	<b>2,357,734</b>	<b>(13)</b>		<b>7,319,301</b>	<b>81,007,703</b>	<b>73,688,402</b>	<b>1,007</b>	

\* The City of Atlanta receives collections of hotel/motel tax revenues.  
The Georgia World Congress Center and Georgia Dome receives 75.01% of the revenues collected. The City of Atlanta retains 24.99% of the revenues.