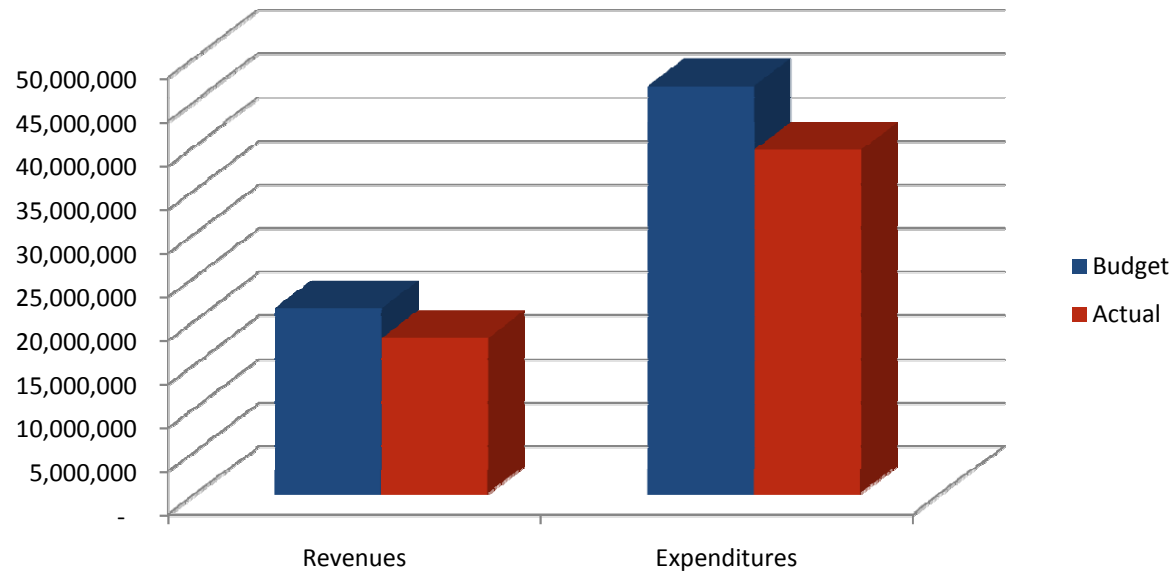


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: JUL-2010

Category	Budget Jul-10	Actual Jul-10	Variance \$	Variance %
Revenues	21,402,085	17,940,800	(3,461,285)	-16%
Expenditures	46,633,667	39,484,537	(7,149,130)	-15%
Surplus (deficit) of revenues over expenditures	(25,231,582)	(21,543,737)	3,687,845	-15%



Key Drivers:

Public Safety departments are under budget by 6%, which is attributed to vacant positions.

General government departments are under budget by 12%, which is due to timing of invoices for contracts and seasonal activity.

Non-departmental is under budget by 34% since debt payments are due twice per year.

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

	Budget Jul-10	Actual Jul-10	Budget Variance	Var %	Key Variance Explanation	YTD Budget Jul-10	YTD Actual Jul-10	Budget Variance	Var %	Key Variance Explanation
Revenues:										
Current year property taxes	-	-	-	-	Low; Monitoring Timing of Collections per TCO (due date 10/15)	-	-	-	-	Low; Monitoring Timing of Collections per TCO (due date 10/15)
Local option sales tax	6,376,772	7,483,111	1,106,339	17	Moderate; tied to consumer spending	6,376,772	7,483,111	1,106,339	17	Moderate; tied to consumer spending
Public utility franchise	2,589,277	2,081,032	(508,245)	(20)	Moderate; Monitoring Utility Prices (Georgia Power represents more than 50%; due in Ja	2,589,277	2,081,032	(508,245)	(20)	Moderate; Monitoring Utility Prices (Georgia Power represents more than 50%; due in January)
Indirect cost recovery	2,873,208	3,012,753	139,545	5	Low; budget was forecasted per cost allocation plan	2,873,208	3,012,753	139,545	5	Low; budget was forecasted per cost allocation plan
General business license	1,716,336	494,255	(1,222,081)	(71)	Low; this tax is tied to companies gross receipts (due date April 2011)	1,716,336	494,255	(1,222,081)	(71)	Low; this tax is tied to companies gross receipts (due date April 2011)
Insurance premium	-	-	-	n/m	Annual Payment due in October 2010	-	-	-	-	Annual Payment due in October 2010
Other licenses and permits	273,073	932,367	659,294	241	Moderate; tied to construction sector	273,073	932,367	659,294	241	Moderate; tied to construction sector
Fines and forfeitures	1,432,000	1,358,173	(73,827)	(5)	High: APD ticket activity is key component	1,432,000	1,358,173	(73,827)	(5)	High: APD ticket activity is key component
Alcohol	1,514,868	1,278,184	(236,684)	(16)	Low; no material impact on drinking establishments	1,514,868	1,278,184	(236,684)	(16)	Low; no material impact on drinking establishments
Hotel and motel tax*	685,300	894,562	209,262	31	Low; budget was forecasted on reduced travel	685,300	894,562	209,262	31	Low; budget was forecasted on reduced travel
Building permits	749,980	247,291	(502,689)	(67)	Moderate; monitoring commercial construction sector	749,980	247,291	(502,689)	(67)	Moderate; monitoring commercial construction sector
Operating transfers	-	-	-	-	Recurring enterprise fund transfers	-	-	-	-	Recurring enterprise fund transfers
Intangible recording taxes	149,156	258,603	109,447	73	Moderate; less activity tied to credit crisis	149,156	258,603	109,447	73	Moderate; less activity tied to credit crisis
Land and building rentals	682,215	332,440	(349,775)	(51)	Moderate; based on contractual lease agreements	682,215	332,440	(349,775)	(51)	Moderate; based on contractual lease agreements
Real estate transfer taxes	58,200	78,684	20,484	35	Low; budget is conservative due to real estate trends	58,200	78,684	20,484	35	Low; budget is conservative due to real estate trends
Other revenues	2,301,701	(510,655)	(2,812,356)	(122)	Due to adj. related to gains/losses offset by interest earnings, misc. revenues	2,301,701	(510,655)	(2,812,356)	(122)	Due to adj. related to gains/losses offset by interest earnings, misc. revenues
Total Revenues	21,402,085	17,940,800	(3,461,285)	(16)		21,402,085	17,940,800	(3,461,285)	(16)	
Expenditures										
Public safety:										
Police	13,471,431	12,487,499	(983,932)	(7)	Vacant sworn positions have not been filled and timing of invoices	13,471,431	12,487,499	(983,932)	(7)	Vacant sworn positions have not been filled and timing of invoices
Fire	6,172,999	5,800,093	(372,906)	(6)	Vacant sworn positions have not been filled	6,172,999	5,800,093	(372,906)	(6)	Vacant sworn positions have not been filled
Corrections	1,820,954	1,846,728	25,774	1	Overtime payment for holiday and coverage for leave taken	1,820,954	1,846,728	25,774	1	Overtime payment for holiday and coverage for leave taken
Courts	697,413	680,615	(16,798)	(2)	Vacant positions - 2 case managers have not been filled & timing of contracts	697,413	680,615	(16,798)	(2)	Vacant positions - 2 case managers have not been filled & timing of contracts
Solicitor	215,870	138,192	(77,678)	(36)	Vacant positions - 9 Attorneys and 8 others have not been filled	215,870	138,192	(77,678)	(36)	Vacant positions - 9 Attorneys and 8 others have not been filled
Public Defender	128,595	97,227	(31,368)	(24)	Vacant positions - 3 Attorneys and 2 others have not been filled	128,595	97,227	(31,368)	(24)	Vacant positions - 3 Attorneys and 2 others have not been filled
Total public safety	22,507,262	21,050,354	(1,456,908)	(6)		22,507,262	21,050,354	(1,456,908)	(6)	
General Government										
Citizens Review Board	30,892	29,416	(1,476)	(5)	Spending budget as needed and timing of invoices	30,892	29,416	(1,476)	(5)	Spending budget as needed and timing of invoices
Audit	80,095	84,696	4,601	6	Timing differences due to various expenses	80,095	84,696	4,601	6	Timing differences due to various expenses
City Council	565,521	516,887	(48,634)	(9)	Spending budget as needed and timing of invoices	565,521	516,887	(48,634)	(9)	Spending budget as needed and timing of invoices
Department of Information Technology	2,240,157	1,301,252	(938,905)	(42)	Timing difference of major contracts (IBM, Microsoft, Oracle, AT&T)	2,240,157	1,301,252	(938,905)	(42)	Timing difference of major contracts (IBM, Microsoft, Oracle, AT&T)
Human Resources	223,176	177,735	(45,441)	(20)	Spending budget as needed and timing of invoices	223,176	177,735	(45,441)	(20)	Spending budget as needed and timing of invoices
Ethics	28,860	25,212	(3,648)	(13)	Spending budget as needed and timing of invoices	28,860	25,212	(3,648)	(13)	Spending budget as needed and timing of invoices
Executive Offices	1,604,381	1,023,162	(581,219)	(36)	Timing of payment for general contract services & vacant positions	1,604,381	1,023,162	(581,219)	(36)	Timing of payment for general contract services & vacant positions
Finance	864,380	715,466	(148,914)	(17)	Timing of invoices and vacant positions	864,380	715,466	(148,914)	(17)	Timing of invoices and vacant positions
Law	381,275	322,497	(58,778)	(15)	Spending budget as needed and timing of invoices	381,275	322,497	(58,778)	(15)	Spending budget as needed and timing of invoices
Parks, Recreation, and Cultural Affairs	2,389,531	1,832,460	(557,071)	(23)	Timing of invoices for seasonal recreational programming & vacant positions	2,389,531	1,832,460	(557,071)	(23)	Timing of invoices for seasonal recreational programming & vacant positions
Planning and Community Development	707,123	708,075	952	0	Timing differences related to invoices, contracted services and unfunded positions	707,123	708,075	952	0	Timing differences related to invoices, contracted services and unfunded positions
Procurement	71,410	69,170	(2,240)	(3)	Spending budget as needed and timing of invoices	71,410	69,170	(2,240)	(3)	Spending budget as needed and timing of invoices
Public Works	1,779,625	2,881,923	1,102,298	62	Timing of invoices related to flood expenses	1,779,625	2,881,923	1,102,298	62	Timing of invoices related to flood expenses
Total general government	10,966,426	9,687,951	(1,278,475)	(12)		10,966,426	9,687,951	(1,278,475)	(12)	
Non-Departmental Expenditures	13,159,979	8,746,232	(4,413,747)	(34)	Timing difference; main exp. health/life for retirees and litigations expenses	13,159,979	8,746,232	(4,413,747)	(34)	Timing difference; main exp. health/life for retirees and litigations expenses
Total Expenditures	46,633,667	39,484,537	(7,149,130)	(15)		46,633,667	39,484,537	(7,149,130)	(15)	
Over/Under Revenues and Expenditure	(25,231,582)	(21,543,737)	3,687,845	(15)		(25,231,582)	(21,543,737)	3,687,845	(15)	

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