

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

	<b>Budget Aug-09</b>	<b>Actual Aug-09</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>	<b>YTD Budget Aug-09</b>	<b>YTD Actual Aug-09</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>
<b>Revenues:</b>										
Current year property taxes	32,890,200	932,083	(31,958,117)	(97)	All due to delayed Fulton tax billing	34,380,000	932,110	(33,447,890)	(97)	Low from perspective of budget; the issue is timing of cash receipts
Local option sales tax	7,341,400	7,255,983	(85,417)	(1)	Unemployment level drives this tax	15,322,000	14,458,070	(863,930)	(6)	High; Meeting with State Revenue; unemployment rate drives this tax
Public utility franchise	407,216	506,037	98,821	24	On target reflecting utility receipts	3,217,004	2,366,236	(850,768)	(26)	Moderate: Georgia Power January payment comprises largest share
Indirect cost recovery	2,708,162	4,032,490	1,324,328	49	Monthly transfer base on cost plan	5,416,325	8,064,980	2,648,655	49	Low; budget was forecasted per cost allocation plan
General business license	1,105,950	619,940	(486,010)	(44)	Timing of payments due April 2010	2,518,500	1,663,355	(855,145)	(34)	Low; receipts due April 2010
Insurance premium	-	(1)	(1)	n/m	Annual payment due Oct. 2009	-	(8)	(8)	n/m	Low; Annual Payment due in October 2009
Other licenses and permits	2,061,938	925,922	(1,136,016)	(55)	Based on weak construction sector	2,706,570	2,047,196	(659,374)	(24)	High; receipts tied to lagging construction sector
Fines and forfeitures	1,445,400	1,178,583	(266,817)	(18)	Reflects APD ticketing activity	2,772,000	2,162,779	(609,221)	(22)	High: APD ticket activity is key component
Alcohol	1,297,825	857,179	(440,646)	(34)	On target	2,569,073	1,728,267	(840,806)	(33)	Low; this category had historically performed well
Hotel and motel tax*	888,000	974,332	86,332	10	On target budgeted conservatively	1,680,000	1,829,866	149,866	9	Low; budget was forecasted on slower business travel
Building permits	504,700	328,495	(176,205)	(35)	Based on weak construction sector	886,557	1,142,117	255,560	29	Low; budget was reduced due to weak construction activity
Operating transfers	1,330,933		(1,330,933)	(100)	Recurring enterprise fund transfers	2,672,600	-	(2,672,600)	(100)	Low
Intangible recording taxes	190,500	353,505	163,005	86	On target budgeted conservatively	316,875	598,176	281,301	89	Low; budget is conservative due to real estate trends
Land and building rentals	135,978	682,165	546,187	402	On target	312,281	1,432,133	1,119,852	359	Low
Real estate transfer taxes	53,063	91,749	38,686	73	On target budgeted conservatively	184,601	152,266	(32,335)	(18)	Low; budget is conservative due to real estate trends
US marshal lease	(107,752)	183,976	291,728	(271)	On target budgeted conservatively	206,006	183,976	(22,030)	(11)	Moderate Usage is down
Other revenues	2,357,992	2,093,261	(264,731)	(11)	Reflects Fulton Inmate billings	4,926,130	5,245,903	319,773	6	Due to a combination of interest earnings, Fulton Inmates and taxi medallions
<b>Total revenues</b>	<b>54,611,505</b>	<b>21,015,699</b>	<b>(33,595,807)</b>	<b>(62)</b>		<b>80,086,522</b>	<b>44,007,422</b>	<b>(36,079,100)</b>	<b>(45)</b>	
<b>Expenditures</b>										
<b>Public safety:</b>										
Police	12,869,909	12,640,177	(229,732)	(2)	Vacant positions have not been filled	25,739,818	24,543,349	(1,196,469)	(5)	Vacant positions have not been filled
Fire	6,031,592	5,725,588	(306,004)	(5)	Vacant positions have not been filled	12,063,184	10,599,788	(1,463,396)	(12)	Vacant positions have not been filled
Corrections	1,923,186	1,928,091	4,905	0	RIF employee vacation payout	3,846,372	3,933,500	87,128	2	RIF employee vacation payout & Expenses to be reclassified to Trust Fund
Courts	672,025	687,283	15,258	2	Bank charges that need to be reclassified	1,344,050	1,445,247	101,197	8	Bank charges that need to be reclassified
Solicitor	124,009	146,958	22,949	19	Contractors being paid more than budgeted	248,018	271,967	23,949	10	Contractors being paid more than budgeted
Public Defender	91,716	86,336	(5,380)	(6)	One vacant position has not been filled	183,432	157,020	(26,412)	(14)	Vacant positions have not been filled until Sept.09
<b>Total public safety</b>	<b>21,712,437</b>	<b>21,214,433</b>	<b>(498,004)</b>	<b>(2)</b>		<b>43,424,874</b>	<b>40,950,871</b>	<b>(2,474,003)</b>	<b>(6)</b>	
<b>General Government</b>										
Citizens Review Board	28,263	20,355	(7,908)	(28)	One vacant position has not been filled	56,526	41,022	(15,504)	(27)	One vacant position has not been filled
Audit	76,316	71,624	(4,692)	(6)	Spending budget as needed	152,632	140,508	(12,124)	(8)	Spending budget as needed
City council	558,053	432,048	(126,005)	(23)	GMA dues budgeted but paid in prior year	1,116,106	1,025,363	(90,743)	(8)	GMA dues budgeted but paid in prior year
Department of Information Technology	2,257,266	267,920	(1,989,346)	(88)	Spending will occur in upcoming months	4,514,532	1,504,721	(3,009,811)	(67)	Spending will occur in upcoming months
Human resources	231,359	230,506	(853)	(0)	Variance is on target for budget	462,718	433,246	(29,472)	(6)	Variance is on target for budget
Ethics	28,346	19,306	(9,040)	(32)	Vacant position has not been filled	56,692	36,537	(20,155)	(36)	Vacant position has not been filled
Executive offices	1,568,241	1,023,007	(545,234)	(35)	Delay in Ga. Power billings; timing difference	3,136,482	1,987,316	(1,149,166)	(37)	Delay in Ga. Power billings; timing difference
Finance	960,805	975,739	14,934	2	Timing of posting of Finance Transformation expenses	1,921,610	1,638,048	(283,562)	(15)	Timing of posting of Finance Transformation expenses
Law	414,185	311,541	(102,644)	(25)	City Attorney position vacant & accounting adjs.	828,370	701,715	(126,655)	(15)	City Attorney position vacant & accounting adjs.
Parks, recreation, and cultural affairs	2,113,712	1,685,265	(428,447)	(20)	Under target for budget due to seasonal activity	4,227,424	3,295,773	(931,651)	(22)	Under target for budget due to seasonal activity
Planning and community development	847,272	804,276	(42,996)	(5)	Spending budget as needed	1,694,544	1,535,694	(158,850)	(9)	Spending budget as needed
Procurement	79,215	82,712	3,497	4	Spending budget as needed	158,430	156,814	(1,616)	(1)	Spending budget as needed
Public Works	1,955,007	1,798,474	(156,533)	(8)	Delay in Georgia Power billings; timing difference	3,910,014	3,155,369	(754,645)	(19)	Delay in Georgia Power billings; timing difference
<b>Total general government</b>	<b>11,118,040</b>	<b>7,722,773</b>	<b>(3,395,267)</b>	<b>(31)</b>		<b>22,236,080</b>	<b>15,652,126</b>	<b>(6,583,954)</b>	<b>(30)</b>	
Non-departmental expenditures**	5,637,094	2,026,553	(3,610,541)	(64)	Delay in water billings, timing of litigation exp, consulting exp, group health and unemployment accrual	11,274,187	8,472,976	(2,801,211)	(25)	Delay in water billings, timing of litigation exp, consulting exp, group health and unemployment accrual
<b>Total Expenditures</b>	<b>38,467,571</b>	<b>30,963,759</b>	<b>(7,503,812)</b>	<b>(20)</b>		<b>76,935,141</b>	<b>65,075,973</b>	<b>(11,859,168)</b>	<b>(15)</b>	
<b>Surplus (Deficit) of Revenues over Expenditures</b>	<b>16,143,935</b>	<b>(9,948,060)</b>	<b>(26,091,995)</b>	<b>(162)</b>		<b>3,151,381</b>	<b>(21,068,551)</b>	<b>(24,219,932)</b>	<b>(769)</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.

Total Budget for Non-Departmental	147,056,364
Restricted Reserves	(27,051,104)
Debt Service	<u>(52,360,137)</u>
Remaining	67,645,123

\*\*YTD Based on 2/12th of the annual budget                      11,274,187

