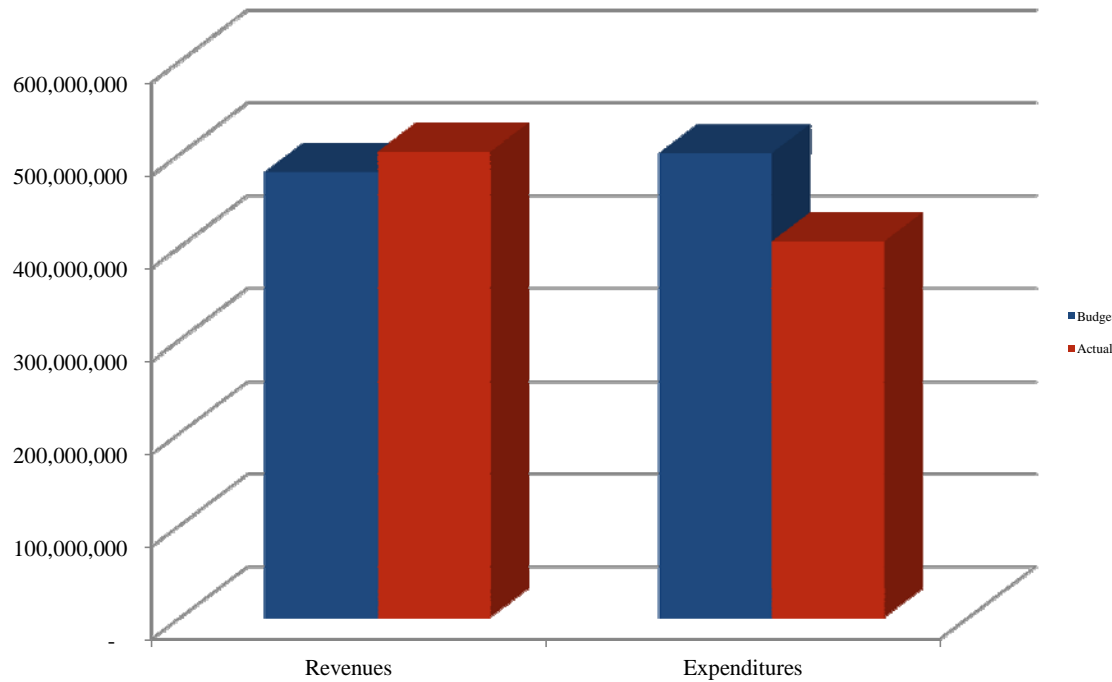


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: APRIL-2012

Category	Budget Apr-12	Actual Apr-12	Variance \$	Variance %
Revenues	479,575,266	501,360,506	21,785,240	5%
Expenditures	499,826,537	404,842,329	(94,984,208)	-19%
Surplus (deficit) of revenues over expenditures	(20,251,271)	96,518,177	116,769,448	N/A



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 16%, which is due to vacant positions and timing of invoices.

Non-departmental is under budget by 40% 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: APR-2012

	Budget Apr-12	Actual Apr-12	Budget Variance	Var %	Key Variance Explanation	YTD Budget Apr-12	YTD Actual Apr-12	Budget Variance	Var %	Key Variance Explanation
Revenues:										
Current year property taxes	3,288,658	371,374	(2,917,284)	(89)	Moderate-Tax Collections Due date was Sept/Oct.2011; YTD 97% Collection Rate	169,627,995	173,549,634	3,921,639	2	Moderate-Tax Collections Due date was Sept/Oct.2011; YTD 97% Collection Rate
Local option sales tax	11,304,857	9,021,124	(2,283,733)	(20)	Moderate-Expected Stronger Last 6 Months of FY Taxable Retail Sales.	81,863,376	82,121,081	257,705	0	Moderate-Expected Stronger Last 6 Months of FY Taxable Retail Sales
Public utility franchise	5,743,978	3,479,212	(2,264,766)	(39)	Low-Public Utilities and DWM (\$16.5M)	59,834,833	60,583,811	748,978	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	26,426,357	25,946,697	(479,660)	(2)	Low-Stable city FTE levels
General business license	10,127,210	9,390,169	(737,041)	(7)	Low-Corporate Gross Revenue levels	33,638,943	37,202,942	3,563,999	11	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	1,054,327	728,090	(326,237)	(31)	Moderate- Construction sector (DPCD Permits excluded)	14,429,849	15,595,531	1,165,682	8	Moderate- Construction sector (DPCD Permits excluded)
Fines and forfeitures	2,853,612	1,658,834	(1,194,778)	(42)	Low-Ticketing Activity key component	16,747,154	18,036,005	1,288,851	8	Low-Ticketing Activity key component
Alcohol	1,482,453	1,308,466	(173,987)	(12)	Moderate	13,112,199	11,593,399	(1,518,800)	(12)	Moderate
Hotel and motel tax*	867,902	1,173,256	305,354	35	Low-Improved Levels in Lodging and Travel Industry	9,710,507	9,837,890	127,383	1	Low-Improved Levels in Lodging and Travel Industry
Building permits	97,070	-	(97,070)	(100)	DPCD Building Permits excluded	1,277,700	-	(1,277,700)	(100)	DPCD Building Permits excluded
Intangible recording taxes	233,118	342,277	109,159	100	Low-Healthy Mortgage rate environment	2,889,234	2,807,357	(81,877)	(3)	Low-Healthy Mortgage rate environment
Land and building rentals	692,299	436,598	(255,701)	(37)	Low	7,438,018	5,499,713	(1,938,305)	(26)	Low
Real estate transfer taxes	76,373	155,395	79,022	103	Low-Predicated on Stable RE Market	1,087,914	975,928	(111,986)	(10)	Low-Predicated on Stable RE Market
Other revenues	1,349,847	2,274,356	924,509	68	Includes motor vehicle, charge for services and misc. revenues	17,916,186	24,177,499	6,261,312	35	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
Total Revenues	41,814,342	32,919,677	(8,894,665)	(21)		479,575,266	501,360,506	21,785,240	5	
Expenditures										
Public safety:										
Police	11,312,493	10,448,662	(863,830)	(8)	Vacant sworn and civilian positions	124,437,414	110,663,798	(13,773,616)	(11)	Vacant sworn and civilian positions
<i>Police - Pension</i>	<i>2,275,099</i>	<i>1,985,786</i>	<i>(289,314)</i>	<i>(13)</i>	<i>Police pension</i>	<i>25,026,093</i>	<i>26,247,207</i>	<i>1,221,114</i>	<i>5</i>	<i>Police pension</i>
Fire	6,246,761	5,545,805	(700,956)	(11)	Vacant positions offset by pension overage	68,714,372	59,375,013	(9,339,359)	(14)	Vacant sworn and civilian positions not filled offset by overage in pension
Corrections	2,324,796	2,247,746	(77,050)	(3)	Vacant positions offset by pension overage	25,572,758	22,237,673	(3,335,085)	(13)	Vacant positions offset by overage in pension and workers' comp
Courts	704,788	569,673	(135,115)	(19)	Vacant positions not filled & timing of consulting expenses	7,752,671	6,469,477	(1,283,194)	(17)	Vacant positions not filled & timing of consulting expenses
Solicitor	218,306	231,335	13,029	6	Increase in extra help due to staffing needs	2,401,361	2,170,221	(231,140)	(10)	Spending Budget as needed
Public Defender	122,934	112,847	(10,087)	(8)	Vacant positions not filled offset by increased part time consulting expenses	1,352,275	1,170,741	(181,534)	(13)	Vacant positions not filled offset by increased part time consulting expenses
Total public safety	23,205,177	21,141,854	(2,063,323)	(9)		255,256,944	228,334,130	(26,922,814)	(11)	
General Government										
Citizens Review Board	30,482	18,006	(12,476)	(41)	Spending budget as needed and timing of invoices	335,297	238,242	(97,055)	(29)	Spending budget as needed and timing of invoices
Audit	113,775	129,944	16,169	14	Spending budget as needed and timing of invoices	1,251,529	965,795	(285,734)	(23)	Spending budget as needed and timing of invoices
City Council	599,810	497,231	(102,579)	(17)	Spending budget as needed and timing of invoices	6,597,910	4,972,882	(1,625,028)	(25)	Spending budget as needed and timing of invoices
Department of Information Technology	2,109,816	841,151	(1,268,665)	(60)	Timing of IBM, Oracle, Accela, Telecom bills and other maintenance contracts	23,207,978	18,007,418	(5,200,560)	(22)	Timing of IBM, Oracle, Telecom bills and other major maintenance contracts
Human Resources	407,515	357,694	(49,821)	(12)	Timing of invoices	4,482,663	2,864,789	(1,617,874)	(36)	Timing of invoices
Ethics	28,431	19,657	(8,774)	(31)	Spending budget as needed	312,736	225,828	(86,908)	(28)	Spending budget as needed
Executive Offices	2,053,438	1,426,261	(627,177)	(31)	Vacant positions have not been filled and timing of invoices	22,587,821	16,275,035	(6,312,786)	(28)	Vacant positions have not been filled and timing of invoices
Finance	974,259	948,574	(25,685)	(3)	Vacant positions have not been filled and timing of invoices	10,716,848	8,657,237	(2,059,611)	(19)	Vacant positions have not been filled and timing of invoices
Law	427,897	467,969	40,072	9	New positions have not been filled and timing of invoices	4,706,866	4,121,281	(585,585)	(12)	New positions have not been filled and timing of invoices
Parks, Recreation, and Cultural Affairs	2,451,815	2,067,368	(384,447)	(16)	Timing of expenditures related to seasonal activities	26,969,963	21,751,532	(5,218,431)	(19)	Timing of invoices for seasonal activities & vacant positions
Planning and Community Development	131,783	170,620	38,837	29	Building Permits salaries currently charged to Gen Fund; reclass next month	1,449,611	2,913,901	1,464,290	101	Building Permits salaries currently charged to Gen Fund; reclass next month
Procurement	64,724	67,315	2,591	4	Spending budget as needed and timing of invoices	711,962	624,120	(87,842)	(12)	Spending budget as needed and timing of invoices
Public Works	1,927,460	1,748,408	(179,052)	(9)	Increase in Street lights, repairs & maintenance, bulk purchase of raw materials	21,202,059	22,374,003	1,171,944	6	Increase in Street lights, repairs & maintenance, bulk purchase of raw materials
Total general government	11,321,205	8,760,198	(2,561,007)	(23)		124,533,243	103,992,063	(20,541,180)	(16)	
Non-Departmental Expenditures	10,912,395	3,591,955	(7,320,440)	(67)	Timing of debt payments & operating transfers made at year end	120,036,350	72,516,136	(47,520,214)	(40)	Timing of debt payments & operating transfers made at year end
Total Expenditures	45,438,777	33,494,007	(11,944,770)	(26)		499,826,537	404,842,329	(94,984,208)	(19)	
Over/Under Revenues and Expenditures	(3,624,435)	(574,330)	3,050,105	(84)		(20,251,271)	96,518,177	116,769,448	(577)	

* 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.