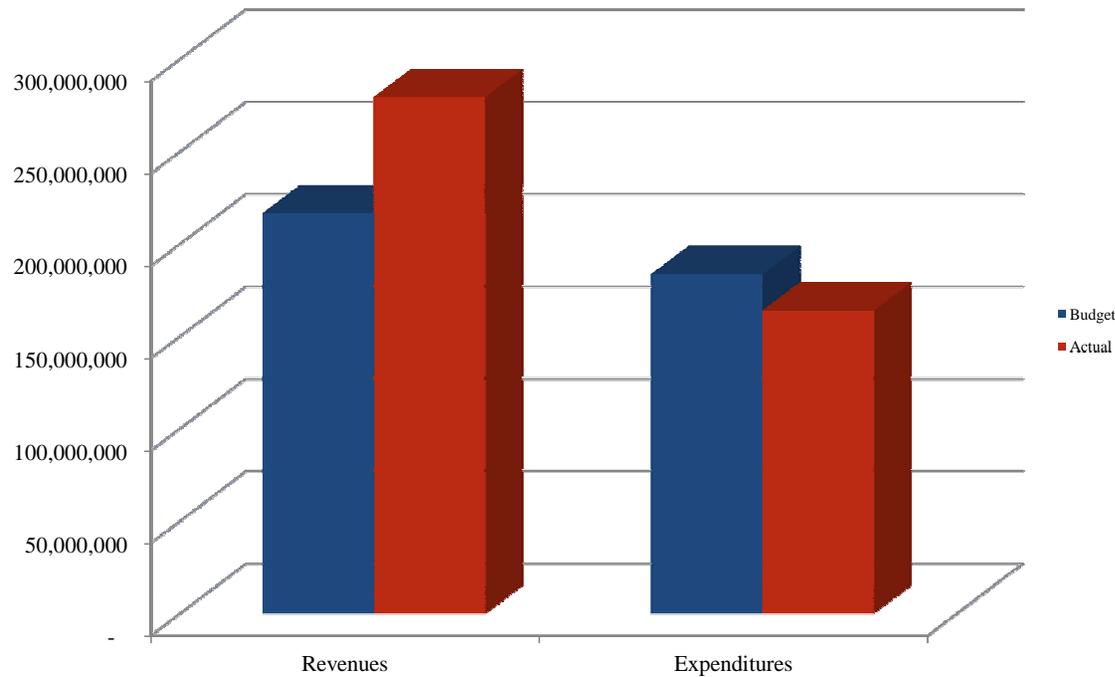


**CITY OF ATLANTA**  
**General Fund - Budget Variance Analysis**  
**Current Period: OCT-2011**

Category	Budget Oct-11	Actual Oct-11	Variance \$	Variance %
Revenues	216,541,414	279,402,266	62,860,852	29%
Expenditures	183,540,132	164,038,983	(19,501,149)	-11%
<b>Surplus (deficit) of revenues over expenditures</b>	<b>33,001,282</b>	<b>115,363,283</b>	<b>82,362,001</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 5%, which is due to vacant positions and timing of invoices.

Non-departmental is under budget by 38% which is attributable to allocation of budget; expenses relate mainly to debt, litigation and OPEB.

**CITY OF ATLANTA SET OF BOOKS**  
**General Fund (1001) - Budget Variance Analysis**  
**Current Period: OCT-2011**

	<b>Budget Oct-11</b>	<b>Actual Oct-11</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>	<b>YTD Budget Oct-11</b>	<b>YTD Actual Oct-11</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>
<b>Revenues:</b>										
Current year property taxes	80,461,758	100,785,449	20,323,691	25	Moderate-Collections Sept/Oct.	105,923,895	155,691,668	49,767,773	47	Moderate-Collections Sept/Oct.
Local option sales tax	8,204,028	8,452,052	248,024	3	Moderate-Unemployment Rate levels	33,418,023	32,575,021	(843,002)	(3)	Moderate-Unemployment Rate levels
Public utility franchise	2,905,571	2,434,261	(471,310)	(16)	Low-Public Utilities and DWM (\$16.5M)	8,103,087	11,201,197	3,098,110	38	Low-Public Utilities and DWM (\$16.5M)
Indirect cost recovery	2,563,924	2,685,554	121,630	5	Low-Stable city FTE levels	10,255,696	10,463,541	207,845	2	Low-Stable city FTE levels
General business license	1,142,429	442,339	(700,090)	(61)	Low-Corporate Gross Revenue levels	4,906,179	2,227,118	(2,679,061)	(55)	Low-Corporate Gross Revenue levels
Insurance premium	23,575,000	19,699,905	(3,875,095)	-	Low-Payment due in October	23,575,000	19,699,905	(3,875,095)	-	Low-Payment due in October
Other licenses and permits	1,280,261	582,661	(697,600)	(54)	Moderate- Construction sector	3,742,659	2,957,473	(785,186)	(21)	Moderate- Construction sector
Fines and forfeitures	1,552,604	1,829,400	276,796	18	Low-Ticketing Activity key component	5,209,421	7,018,371	1,808,950	35	Low-Ticketing Activity key component
Alcohol	1,129,080	1,294,129	165,049	15	Low	5,259,342	4,942,908	(316,434)	(6)	Low
Hotel and motel tax*	838,420	1,004,868	166,448	20	Low-Sustained levels in Business Travel	3,752,964	3,586,658	(166,306)	(4)	Low-Sustained levels in Business Travel
Building permits	429,050	511,617	82,567	19	Moderate-Construction sector	2,045,532	1,788,579	(256,953)	(13)	Moderate-Construction sector
Intangible recording taxes	212,697	230,311	17,614	8	Low-Healthy Mortgage rate environment	1,220,937	969,051	(251,886)	(21)	Low-Healthy Mortgage rate environment
Land and building rentals	515,660	295,711	(219,949)	(43)	Low	2,945,413	2,573,814	(371,599)	(13)	Low
Real estate transfer taxes	101,140	73,892	(27,248)	(27)	Low-Predicated on Stable RE Market	534,387	341,601	(192,786)	(36)	Low-Predicated on Stable RE Market
Other revenues	1,388,846	19,280,334	17,891,488	1,288	Includes motor vehicle, charge for services and misc. revenues	5,648,880	23,365,361	17,716,481	314	Includes motor vehicle, charge for services and misc. revenues
<b>Total Revenues</b>	<b>126,300,468</b>	<b>159,602,483</b>	<b>33,302,015</b>	<b>26</b>		<b>216,541,414</b>	<b>279,402,266</b>	<b>62,860,852</b>	<b>29</b>	
<b>Expenditures</b>										
<b>Public safety:</b>										
Police	13,412,491	14,885,556	1,473,065	11	Overage in pension offset by vacant sworn and civilian positions	53,649,966	55,079,281	1,429,315	3	Vacant sworn and civilian positions not filled offset by overage in pension
Fire	6,265,149	5,732,834	(532,315)	(8)	Vacant sworn positions not filled offset by overage in pension; timing of expenses	25,060,598	24,113,479	(947,119)	(4)	Vacant sworn and civilian positions not filled offset by overage in pension
Corrections	2,337,539	2,206,198	(131,341)	(6)	Vacant positions offset by overage in pension and workers' comp	9,350,156	8,742,870	(607,286)	(6)	Vacant positions offset by overage in pension and workers' comp
Courts	704,788	693,893	(10,895)	(2)	Vacant positions not filled offset by overage in pension; timing of consulting exp.	2,819,153	2,797,785	(21,368)	(1)	Vacant positions not filled offset by overage in pension; timing of consulting exp.
Solicitor	218,306	214,655	(3,651)	(2)	Vacant position not filled offset by overage in pension	873,222	844,529	(28,693)	(3)	Vacant position not filled offset by overage in pension
Public Defender	122,934	113,127	(9,807)	(8)	Vacant positions not filled offset by increased part time consulting exp.	491,736	487,166	(4,570)	(1)	Vacant positions not filled offset by increased part time consulting exp.
<b>Total public safety</b>	<b>23,061,207</b>	<b>23,846,263</b>	<b>785,056</b>	<b>3</b>		<b>92,244,831</b>	<b>92,065,110</b>	<b>(179,721)</b>	<b>(0)</b>	
<b>General Government</b>										
Citizens Review Board	30,482	24,354	(6,128)	(20)	Spending budget as needed and timing of invoices	121,926	104,714	(17,212)	(14)	Spending budget as needed and timing of invoices
Audit	113,775	62,888	(50,887)	(45)	Spending budget as needed and timing of invoices	455,101	368,626	(86,475)	(19)	Spending budget as needed and timing of invoices
City Council	599,810	504,490	(95,320)	(16)	Spending budget as needed and timing of invoices	2,399,240	2,024,023	(375,217)	(16)	Spending budget as needed and timing of invoices
Department of Information Technology	2,114,399	1,659,829	(454,570)	(21)	Vacant positions have not been filled and timing of major contracts (IBM, AT&T)	8,457,595	7,023,377	(1,434,218)	(17)	Vacant positions have not been filled and timing of major contracts
Human Resources	265,578	371,795	106,217	40	Vacation payout for management level retirees & timing of invoices	1,062,314	936,423	(125,891)	(12)	Vacant positions and timing of invoices
Ethics	28,431	22,644	(5,787)	(20)	Spending budget as needed	113,722	100,990	(12,732)	(11)	Spending budget as needed
Executive Offices	2,066,971	1,615,014	(451,957)	(22)	Vacant positions have not been filled and timing of invoices	8,267,883	6,544,506	(1,723,377)	(21)	Vacant positions have not been filled and timing of invoices
Finance	994,296	810,903	(183,393)	(18)	Vacant positions have not been filled and timing of invoices	3,977,182	3,312,627	(664,555)	(17)	Vacant positions have not been filled and timing of invoices
Law	427,897	377,540	(50,357)	(12)	New positions have not been filled and timing of invoices	1,711,588	1,453,641	(257,947)	(15)	New positions have not been filled and timing of invoices
Parks, Recreation, and Cultural Affairs	2,496,035	2,852,986	356,951	14	Over budget due to expenditures related to seasonal activities	9,984,141	11,464,352	1,480,211	15	Timing of invoices for seasonal activities & vacant positions
Planning and Community Development	714,702	668,398	(46,304)	(6)	Spending budget as needed and timing of invoices	2,858,808	2,796,024	(62,784)	(2)	Spending budget as needed and timing of invoices
Procurement	64,724	74,866	10,142	16	Spending budget as needed and timing of invoices	258,896	230,387	(28,509)	(11)	Spending budget as needed and timing of invoices
Public Works	1,946,056	2,274,794	328,738	17	Increase in Street lights, repairs & maintenance, bulk purchase of raw materials	7,784,224	8,537,389	753,165	10	Increase in Street lights, repairs & maintenance, bulk purchase of raw materials
<b>Total general government</b>	<b>11,863,156</b>	<b>11,320,501</b>	<b>(542,655)</b>	<b>(5)</b>		<b>47,452,620</b>	<b>44,897,079</b>	<b>(2,555,541)</b>	<b>(5)</b>	
Non-Departmental Expenditures	10,960,670	780,117	(10,180,553)	(93)	Expenses mainly for OPEB, litigation, MOU interest offset by pension adj.	43,842,681	27,076,794	(16,765,887)	(38)	Timing of expenses due to debt payments paid twice per year
<b>Total Expenditures</b>	<b>45,885,033</b>	<b>35,946,881</b>	<b>(9,938,152)</b>	<b>(22)</b>		<b>183,540,132</b>	<b>164,038,983</b>	<b>(19,501,149)</b>	<b>(11)</b>	
<b>Over/Under Revenues and Expenditure:</b>	<b>80,415,435</b>	<b>123,655,602</b>	<b>43,240,167</b>	<b>54</b>		<b>33,001,282</b>	<b>115,363,283</b>	<b>82,362,001</b>	<b>250</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.