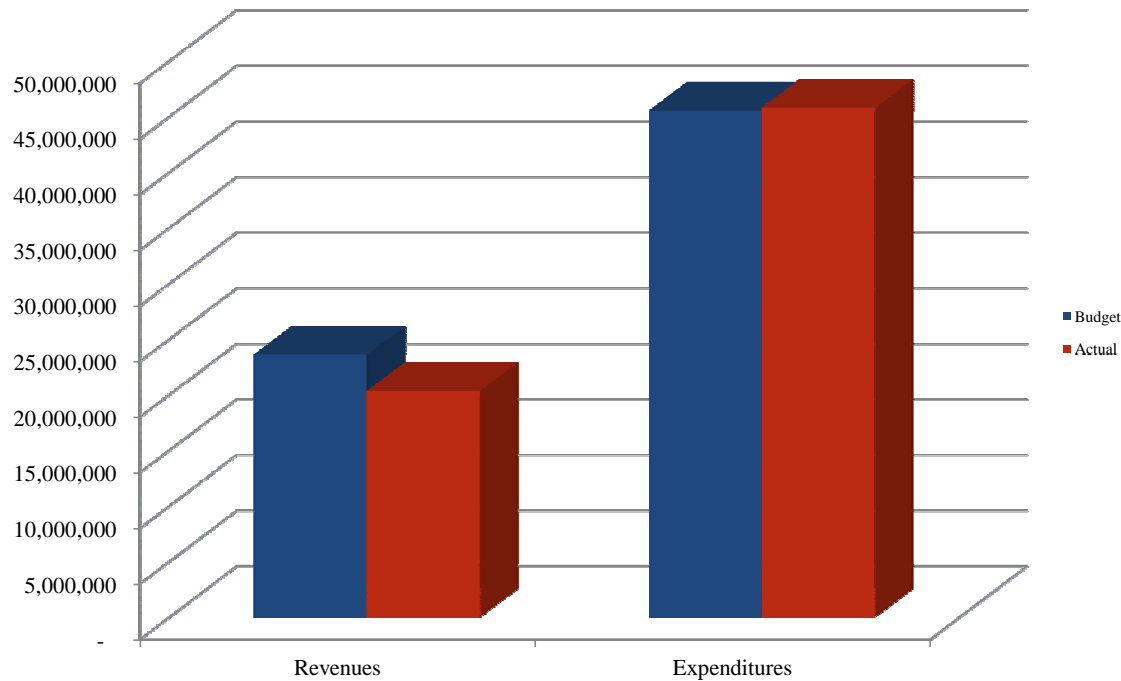


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: JUL-2011

Category	Budget Jul-11	Actual Jul-11	Variance \$	Variance %
Revenues	23,585,429	20,323,682	(3,261,747)	-14%
Expenditures	45,498,877	45,782,408	283,531	1%
Surplus (deficit) of revenues over expenditures	(21,913,448)	(25,458,726)	(3,545,278)	N/A



Key Drivers - Revenues:

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

Key Drivers - Expenditures:

Public Safety departments are under budget by 4%, which is attributed to vacant positions.

General government departments are under budget by 15%, which is due to vacant positions and timing of invoices.

Non-departmental is over budget by 28% which is attributable to water charges that will be reclassified in Aug., & 60 Day Accrual & allocation of budget.

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

	Budget Jul-11	Actual Jul-11	Budget Variance	Var %	Key Variance Explanation	YTD Budget Jul-11	YTD Actual Jul-11	Budget Variance	Var %	Key Variance Explanation
Revenues:										
Current year property taxes	2,941,309	-	(2,941,309)	(100)	Moderate-Collections Sept/Oct.	2,941,309	-	(2,941,309)	(100)	Moderate-Collections Sept/Oct.
Local option sales tax	6,313,114	7,316,269	1,003,155	16	Moderate-Unemployment Rate levels	6,313,114	7,316,269	1,003,155	16	Moderate-Unemployment Rate levels
Public utility franchise	2,484,310	2,901,454	417,144	17	Low-Public Utilities and DWM (\$16.5M)	2,484,310	2,901,454	417,144	17	Low-Public Utilities and DWM (\$16.5M)
Indirect cost recovery	2,563,924	2,910,766	346,842	14	Low-Stable city FTE levels	2,563,924	2,910,766	346,842	14	Low-Stable city FTE levels
General business license	1,906,680	605,904	(1,300,776)	(68)	Low-Corporate Gross Revenue levels	1,906,680	605,904	(1,300,776)	(68)	Low-Corporate Gross Revenue levels
Insurance premium	-	-	-	-	Low-Payment due in October	-	-	-	-	Low-Payment due in October
Other licenses and permits	341,828	834,502	492,674	144	Moderate- Construction sector	341,828	834,502	492,674	144	Moderate- Construction sector
Fines and forfeitures	1,302,062	1,743,084	441,022	34	Low-Ticketing Activity key component	1,302,062	1,743,084	441,022	34	Low-Ticketing Activity key component
Alcohol	1,421,017	540,603	(880,414)	(62)	Low	1,421,017	540,603	(880,414)	(62)	Low
Hotel and motel tax*	1,388,291	1,003,764	(384,527)	(28)	Low-Sustained levels in Business Travel	1,388,291	1,003,764	(384,527)	(28)	Low-Sustained levels in Business Travel
Building permits	565,023	460,639	(104,384)	(18)	Moderate-Construction sector	565,023	460,639	(104,384)	(18)	Moderate-Construction sector
Intangible recording taxes	188,331	226,897	38,566	20	Low-Healthy Mortgage rate environment	188,331	226,897	38,566	20	Low-Healthy Mortgage rate environment
Land and building rentals	717,928	338,456	(379,472)	(53)	Low	717,928	338,456	(379,472)	(53)	Low
Real estate transfer taxes	69,806	89,754	19,948	29	Low-Predicated on Stable RE Market	69,806	89,754	19,948	29	Low-Predicated on Stable RE Market
Other revenues	1,381,806	1,351,590	(30,216)	(2)	Includes motor vehicle, charge for services and misc. revenues	1,381,806	1,351,590	(30,216)	(2)	Includes motor vehicle, charge for services and misc. revenues
Total Revenues	23,585,429	20,323,682	(3,261,747)	(14)		23,585,429	20,323,682	(3,261,747)	(14)	
Expenditures										
Public safety:										
Police	13,403,229	12,989,951	(413,278)	(3)	Vacant sworn and civilian positions have not been filled and timing of invoices	13,403,229	12,989,951	(413,278)	(3)	Vacant sworn and civilian positions have not been filled
Fire	6,265,149	6,156,774	(108,375)	(2)	Timing of invoices offset by vacant sworn positions	6,265,149	6,156,774	(108,375)	(2)	Vacant sworn positions have not been filled
Corrections	2,337,539	2,049,035	(288,504)	(12)	Vacant positions due to attrition and timing of invoices	2,337,539	2,049,035	(288,504)	(12)	Vacant positions due to attrition and timing of invoices
Courts	704,788	645,947	(58,841)	(8)	Vacant positions have not been filled	704,788	645,947	(58,841)	(8)	Vacant positions have not been filled
Solicitor	218,306	198,750	(19,556)	(9)	Vacant position has not been filled	218,306	198,750	(19,556)	(9)	Vacant position has not been filled
Public Defender	122,934	111,661	(11,273)	(9)	Vacant positions have not been filled	122,934	111,661	(11,273)	(9)	Vacant positions have not been filled
Total public safety	23,051,945	22,152,118	(899,827)	(4)		23,051,945	22,152,118	(899,827)	(4)	
General Government										
Citizens Review Board	30,482	27,461	(3,021)	(10)	Spending budget as needed and timing of invoices	30,482	27,461	(3,021)	(10)	Spending budget as needed and timing of invoices
Audit	113,775	62,973	(50,802)	(45)	Spending budget as needed and timing of invoices	113,775	62,973	(50,802)	(45)	Spending budget as needed and timing of invoices
City Council	599,810	470,170	(129,640)	(22)	Spending budget as needed and timing of invoices	599,810	470,170	(129,640)	(22)	Spending budget as needed and timing of invoices
Department of Information Technology	2,100,352	1,840,267	(260,085)	(12)	Vacant positions have not been filled and timing of major contracts (IBM, AT&T)	2,100,352	1,840,267	(260,085)	(12)	Vacant positions have not been filled and timing of major contracts
Human Resources	265,578	173,477	(92,101)	(35)	Vacant positions have not been filled and timing of invoices	265,578	173,477	(92,101)	(35)	Vacant positions have not been filled and timing of invoices
Ethics	28,298	28,301	3	0	Spending budget as needed	28,298	28,301	3	0	Spending budget as needed
Executive Offices	2,025,229	766,633	(1,258,596)	(62)	Vacant positions have not been filled for the addition of the AJC bldg. and timing of invoice	2,025,229	766,633	(1,258,596)	(62)	Vacant positions have not been filled for the addition of the AJC bldg. and timing of invoice
Finance	994,007	728,528	(265,479)	(27)	Vacant positions have not been filled and timing of invoices	994,007	728,528	(265,479)	(27)	Vacant positions have not been filled and timing of invoices
Law	427,897	305,308	(122,589)	(29)	New positions have not been filled and timing of invoices	427,897	305,308	(122,589)	(29)	New positions have not been filled and timing of invoices
Parks, Recreation, and Cultural Affairs	2,493,360	2,752,945	259,585	10	Over budget due to expenditures for summer season	2,493,360	2,752,945	259,585	10	Timing of invoices for seasonal recreational & vacant positions
Planning and Community Development	708,052	694,623	(13,429)	(2)	Vacant positions have not been filled and timing of invoices	708,052	694,623	(13,429)	(2)	Vacant positions have not been filled and timing of invoices
Procurement	64,724	57,700	(7,024)	(11)	Spending budget as needed and timing of invoices	64,724	57,700	(7,024)	(11)	Spending budget as needed and timing of invoices
Public Works	1,931,709	2,200,286	268,577	14	Increase due to bulk supplies purchased and slight increase in utilities	1,931,709	2,200,286	268,577	14	Increase due to bulk supplies purchased and slight increase in utilities
Total general government	11,783,273	10,108,672	(1,674,601)	(14)		11,783,273	10,108,672	(1,674,601)	(14)	
Non-Departmental Expenditures	10,663,659	13,521,618	2,857,959	27	Expenses mainly for Motorola contract, Litigation, Water, Public Safety Loan, OPEB	10,663,659	13,521,618	2,857,959	27	Expenses mainly for Motorola contract, Litigation, Water, Public Safety Loan, OPEB
Total Expenditures	45,498,877	45,782,408	283,531	1		45,498,877	45,782,408	283,531	1	
Over/Under Revenues and Expenditure	(21,913,448)	(25,458,726)	(3,545,278)	16		(21,913,448)	(25,458,726)	(3,545,278)	16	

* 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.