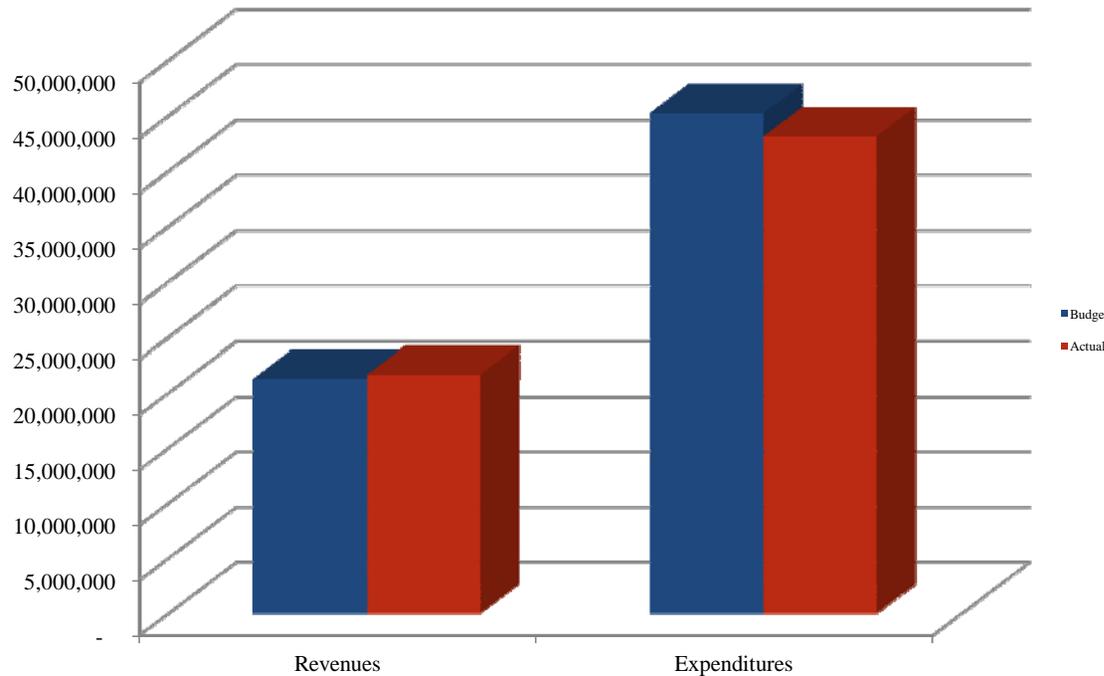


**CITY OF ATLANTA**  
**General Fund - Budget Variance Analysis**  
**Current Period: JUL-2012**

Category	Budget Jul-12	Actual Jul-12	Variance \$	Variance %
Revenues	21,235,287	21,595,223	359,936	2%
Expenditures	45,190,074	43,079,270	(2,110,804)	-5%
<b>Surplus (deficit) of revenues over expenditures</b>	<b>(23,954,787)</b>	<b>(21,484,047)</b>	<b>2,470,740</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:**

**Public Safety** is under budget by 3%, which is due mainly to vacant positions.

**Corrections** is over budget by 6%, which is due mainly to water and sewer charges more than anticipated.

**General government** departments are under budget by 19%, which is due to vacant positions and timing of invoices.

**Ethics** is over budget by 34%, which is due mainly to May and June invoices paid in July.

**Non-departmental** is over budget by 10%, which is attributable to the 60 day accrual and timing of debt payments.

**CITY OF ATLANTA SET OF BOOKS**  
**General Fund (1001) - Budget Variance Analysis**  
**Current Period: JUL-2012**

	<b>Budget Jul-12</b>	<b>Actual Jul-12</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>	<b>YTD Budget Jul-12</b>	<b>YTD Actual Jul-12</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>
<b>Revenues:</b>										
Current year property taxes	-	125,181	125,181	-	Moderate-Tax Collections Due date was Sept/Oct. 2012/96% Collection Rate	-	125,181	125,181	-	Moderate-Tax Collections Due date was Sept/Oct. 2012/96% Collection Rate
Local option sales tax	6,826,600	8,822,542	1,995,942	29	Moderate-Expected Higher % Allocation effective January 2013	6,826,600	8,822,542	1,995,942	29	Moderate-Expected Higher % Allocation effective January 2013
Public utility franchise	3,024,180	3,716,693	692,513	23	Low	3,024,180	3,716,693	692,513	23	Low
Indirect cost recovery	2,795,626	2,580,526	(215,100)	(8)	Low-No Change Expected Monthly JE by Accounting Office	2,795,626	2,580,526	(215,100)	(8)	Low-No Change Expected Monthly JE by Accounting Office
General business license	1,198,800	912,442	(286,358)	(24)	Low-Corporate Gross Revenue levels	1,198,800	912,442	(286,358)	(24)	Low-Corporate Gross Revenue levels
Insurance premium	-	-	-	-	Low-Payment due in October	-	-	-	-	Low-Payment due in October
Other licenses and permits	810,690	539,252	(271,438)	(33)	Moderate	810,690	539,252	(271,438)	(33)	Moderate
Fines and forfeitures	1,529,780	956,092	(573,688)	(38)	Low-Ticketing Activity key component	1,529,780	956,092	(573,688)	(38)	Low-Ticketing Activity key component
Alcohol	1,283,170	1,143,937	(139,233)	(11)	Moderate	1,283,170	1,143,937	(139,233)	(11)	Moderate
Hotel and motel tax*	1,385,185	1,223,567	(161,618)	(12)	Low-Improved RevPAR and Occup. Levels	1,385,185	1,223,567	(161,618)	(12)	Low-Improved RevPAR and Occup. Levels
Intangible recording taxes	184,280	56,772	(127,508)	100	Low-Healthy Mortgage rate environment	184,280	56,772	(127,508)	(69)	Low-Healthy Mortgage rate environment
Land and building rentals	1,046,610	492,351	(554,259)	(53)	Low	1,046,610	492,351	(554,259)	(53)	Low
Real estate transfer taxes	82,800	102,198	19,398	23	Low-Predicated on Stable RE Market	82,800	102,198	19,398	23	Low-Predicated on Stable RE Market
Other revenues	1,067,566	923,670	(143,896)	(13)	Includes motor vehicle, charge for services and misc. revenues	1,067,566	923,670	(143,896)	(13)	Includes motor vehicle, charge for services and misc. revenues
<b>Total Revenues</b>	<b>21,235,287</b>	<b>21,595,223</b>	<b>359,936</b>	<b>2</b>		<b>21,235,287</b>	<b>21,595,223</b>	<b>359,936</b>	<b>2</b>	
<b>Expenditures</b>										
<b>Public safety:</b>										
Police	14,054,290	13,618,410	(435,880)	(3)	Timing related to filling sworn and civilian positions	14,054,290	13,618,410	(435,880)	(3)	Timing related to filling sworn and civilian positions
Fire	6,400,867	6,176,189	(224,678)	(4)	Timing of invoices and vacant sworn and civilian positions	6,400,867	6,176,189	(224,678)	(4)	Timing of invoices and vacant sworn and civilian positions
Corrections	2,133,792	2,258,088	124,296	6	Water/Sewer charges & maintenance repairs more than anticipated	2,133,792	2,258,088	124,296	6	Water/Sewer charges & maintenance repairs more than anticipated
Courts	740,435	571,709	(168,726)	(23)	Vacant positions and timing of expenses	740,435	571,709	(168,726)	(23)	Vacant positions and timing of expenses
Solicitor	244,412	236,869	(7,543)	(3)	Spending budget as needed	244,412	236,869	(7,543)	(3)	Spending budget as needed
Public Defender	128,808	113,345	(15,463)	(12)	Vacant positions not filled and timing of consulting expenses	128,808	113,345	(15,463)	(12)	Vacant positions not filled and timing of consulting expenses
<b>Total public safety</b>	<b>23,702,604</b>	<b>22,974,610</b>	<b>(727,994)</b>	<b>(3)</b>		<b>23,702,604</b>	<b>22,974,610</b>	<b>(727,994)</b>	<b>(3)</b>	
<b>General Government</b>										
Citizens Review Board	30,958	10,465	(20,493)	(66)	Vacant positions have not been filled	30,958	10,465	(20,493)	(66)	Vacant positions have not been filled
Audit	116,628	56,880	(59,748)	(51)	Spending budget as needed and timing of invoices	116,628	56,880	(59,748)	(51)	Spending budget as needed and timing of invoices
City Council	635,365	520,709	(114,656)	(18)	Spending budget as needed and timing of invoices	635,365	520,709	(114,656)	(18)	Spending budget as needed and timing of invoices
Department of Information Technology	2,340,815	1,786,109	(554,706)	(24)	Timing of IBM, Oracle, Accela, Telecom bills and other major maintenance contracts	2,340,815	1,786,109	(554,706)	(24)	Timing of IBM, Oracle, Accela, Telecom bills and other major maintenance contracts
Human Resources	403,807	378,817	(24,990)	(6)	Vacant positions have not been filled and timing of invoices	403,807	378,817	(24,990)	(6)	Vacant positions have not been filled and timing of invoices
Ethics	29,312	39,407	10,095	34	Over budget due to May and June invoices paid in July	29,312	39,407	10,095	34	Over budget due to May and June invoices paid in July
Executive Offices	2,202,376	1,225,365	(977,011)	(44)	Vacant positions have not been filled and timing of invoices	2,202,376	1,225,365	(977,011)	(44)	Vacant positions have not been filled and timing of invoices
Finance	1,020,231	986,252	(33,979)	(3)	Spending budget as needed and timing of invoices	1,020,231	986,252	(33,979)	(3)	Spending budget as needed and timing of invoices
Law	472,839	350,356	(122,483)	(26)	Vacant positions have not been filled and timing of invoices	472,839	350,356	(122,483)	(26)	Vacant positions have not been filled and timing of invoices
Parks, Recreation, and Cultural Affairs	2,637,577	2,376,751	(260,826)	(10)	Timing of expenditures related to seasonal activities	2,637,577	2,376,751	(260,826)	(10)	Timing of expenditures related to seasonal activities
Planning and Community Development	174,864	80,221	(94,643)	(54)	Spending budget as needed and timing of invoices	174,864	80,221	(94,643)	(54)	Spending budget as needed and timing of invoices
Procurement	72,686	66,318	(6,368)	(9)	Spending budget as needed and timing of invoices	72,686	66,318	(6,368)	(9)	Spending budget as needed and timing of invoices
Public Works	2,080,327	1,995,843	(84,484)	(4)	Under budget due to timing of invoices	2,080,327	1,995,843	(84,484)	(4)	Under budget due to timing of invoices
<b>Total general government</b>	<b>12,217,785</b>	<b>9,873,493</b>	<b>(2,344,292)</b>	<b>(19)</b>		<b>12,217,785</b>	<b>9,873,493</b>	<b>(2,344,292)</b>	<b>(19)</b>	
Non-Departmental Expenditures	9,269,685	10,231,167	961,482	10	Over budget due to 60 day accrual offset by timing of debt payments	9,269,685	10,231,167	961,482	10	Over budget due to 60 day accrual offset by timing of debt payments
<b>Total Expenditures</b>	<b>45,190,074</b>	<b>43,079,270</b>	<b>(2,110,804)</b>	<b>(5)</b>		<b>45,190,074</b>	<b>43,079,270</b>	<b>(2,110,804)</b>	<b>(5)</b>	
<b>Over/Under Revenues and Expenditure</b>	<b>(23,954,787)</b>	<b>(21,484,047)</b>	<b>2,470,740</b>	<b>(10)</b>		<b>(23,954,787)</b>	<b>(21,484,047)</b>	<b>2,470,740</b>	<b>(10)</b>	

\* 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.