### CITY OF ATLANTA
**General Fund - Budget Variance Analysis**  
**Current Period: OCT-2010**

<table>
<thead>
<tr>
<th>Category</th>
<th>Budget Oct-10</th>
<th>Actual Oct-10</th>
<th>Variance $</th>
<th>Variance %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>225,747,738</td>
<td>265,045,672</td>
<td>39,297,934</td>
<td>17%</td>
</tr>
<tr>
<td>Expenditures</td>
<td>186,507,503</td>
<td>152,556,432</td>
<td>(33,951,071)</td>
<td>-18%</td>
</tr>
<tr>
<td><strong>Surplus (deficit) of revenues over expenditures</strong></td>
<td><strong>39,240,235</strong></td>
<td><strong>112,489,240</strong></td>
<td><strong>73,249,005</strong></td>
<td><strong>N/A</strong></td>
</tr>
</tbody>
</table>

#### 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 10%, which is attributed to vacant positions.
General government departments are under budget by 14%, which is due to timing of invoices and seasonal activity.
Non-departmental is under budget by 36% which is attributable to debt payments due twice per year.
### Revenue Summary

**General Fund (1011)** - Budget Variance Analysis

**Current Period: October 2010**

#### Revenues:

- **Current year property taxes**: 60,042,580, 141,661,888 (181,429,198) 155
  - 155: Low; Monitoring Timing of Collections per TCO (date due 10/15)
- **Local option sales tax**: 8,193,850, 9,193,085 (51,195) 1
  - 1: Moderate; tied to consumer spending
- **Public utility franchise**: 2,726,905, 2,995,518 (268,613) (23)
  - Georgia Power represents more than 50% in due January
- **Indirect cost recovery**: 2,873,206, 5,213,206 (253,998) 8
  - 8: Low, budget was forecasted per cost allocation plan
- **General business license**: 1,918,727, 422,999 (775,728) (65)
  - 65: Low, this tax is tied to companies gross receipts due date April 11
- **Insurance premium**: 20,000,000, 22,408,406 (2,408,406) (12)
  - 12: Annual Payment due in October 2010
- **Other licenses and permits**: 219,000, 890,523 (671,523) 197
  - 197: Moderate; tied to construction sector
- **Fines and forfeitures**: 1,585,750, 2,027,845 (442,095) 28
  - 28: High; APD ticket activity is key component
- **Alcohol**: 1,450,678, 318,855 (1,131,823) (14)
  - 14: Low; no material impact on drinking establishments
- **Fines and forfeitures**: 1,585,750, 2,027,845 (442,095) 28
  - 28: High; APD ticket activity is key component
- **Other revenues**: 1,648,646, 4,998,885 (3,350,239) 205
  - Includes motor vehicle, charge for services and misc. revenues

**Total Revenues:** 105,355,547, 108,268,168 (2,912,621) 79

#### Expenditures

**Public safety:**
- **Police**: 13,471,431, 11,603,793 (1,867,638) (14)
  - 14: Vacant sworn and civilian positions have not been filled
- **Fire**: 6,172,999, 5,398,093 (774,906) (13)
  - 13: Vacant sworn positions have not been filled
- **Corrections**: 1,820,954, 1,602,751 (218,203) (12)
  - 12: Vacant positions due to attrition and timing of invoices
- **Court**: 497,415, 470,994 (26,421) (18)
  - 18: Vacant positions have not been filled
- **Sale of Non-Departmental**: 213,875, 169,954 (43,921) (21)
  - 21: Vacant positions have not been filled

**Public Defender**: 126,959, 121,496 (5,463) (6)

**Total public safety**: 22,597,262, 19,486,661 (3,110,581) (14)

**General Government**
- **City Council**: 562,854, 449,088 (113,766) (20)
  - 20: Spending budget as needed and timing of invoices
- **Department of Information Technology**: 2,240,157, 1,825,029 (415,128) (20)
  - 20: Spending budget as needed and timing of invoices
- **Finance**: 864,380, 767,756 (96,624) (11)
  - 11: Timing difference due to various expenses
- **Law**: 381,275, 306,699 (74,576) (19)
  - 19: Spending budget as needed and timing of invoices
- **Public Works**: 1,775,501, 1,936,601 (161,100) (9)
  - 9: Timing of invoices related to flood expenses

**Total general government**: 10,959,635, 9,016,536 (1,943,099) (20)

**Non-Departmental Expenditures**
- **Over/Under Revenues and Expenditures**: 58,794,671, 155,197,094 (94,422,423) 161

**Total Expenditures**: 46,626,876, 35,871,000 (11,755,876) (25)


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*The City of Atlanta receives collections of hotel/motel tax revenues.*