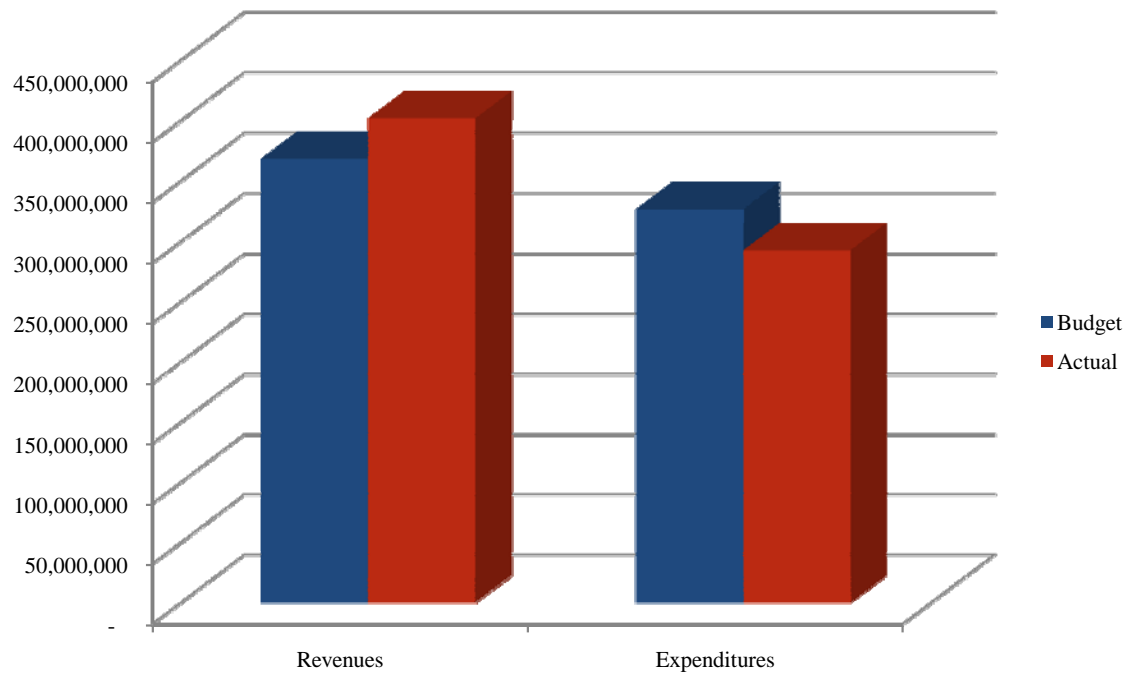


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: JAN-2011

Category	Budget Jan-11	Actual Jan-11	Variance \$	Variance %
Revenues	368,093,879	401,662,194	33,568,315	9%
Expenditures	326,388,134	292,806,262	(33,581,872)	-10%
Surplus (deficit) of revenues over expenditures	41,705,745	108,855,932	67,150,187	N/A



Key Drivers - Revenues:

Property taxes and public utilities are responsible for the favorable variance.

Key Drivers - Expenditures:

Public Safety departments are under budget by 7%, which is attributed to vacant positions.

General government departments are under budget by 10%, which is due to timing of invoices and seasonal activity.

Non-departmental is under budget by 16% which is attributable to debt payments due twice per year.

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

	Budget Jan-11	Actual Jan-11	Budget Variance	Var %	Key Variance Explanation	YTD Budget Jan-11	YTD Actual Jan-11	Budget Variance	Var %	Key Variance Explanation
Revenues:										
Current year property taxes	5,036,766	310,847	(4,725,919)	(94)	On Target	164,982,007	188,963,232	23,981,225	15	On Target
Local option sales tax	4,609,132	9,437,471	4,828,339	105	Moderate; tied to consumer spending	54,636,195	54,256,359	(379,836)	(1)	Moderate; tied to consumer spending
Public utility franchise	25,655,681	40,886,122	15,230,441	59	Georgia Power received in January & true up of franchise/pilot fees	36,077,712	51,946,798	15,869,086	44	Georgia Power received in January & true up of franchise/pilot fees
Indirect cost recovery	2,873,208	2,874,357	1,149	0	Low; budget was forecasted per cost allocation plan	20,112,453	20,357,350	244,897	1	Low; budget was forecasted per cost allocation plan
General business license	1,077,068	789,052	(288,016)	(27)	Low; this tax is tied to companies gross receipts (due date April 2011)	8,935,658	4,169,260	(4,766,398)	(53)	Low; this tax is tied to companies gross receipts (due April 2011)
Insurance premium	-	-	-	-	Payment received October 2010	23,000,000	22,408,403	(591,597)	(3)	Payment received October 2010
Other licenses and permits	1,613,263	2,805,996	1,192,733	74	Moderate; tied to construction sector	11,292,838	11,479,203	186,365	2	Moderate; tied to construction sector
Fines and forfeitures	1,598,229	1,324,240	(273,989)	(17)	High: APD ticket activity is key component	10,311,683	11,115,612	803,929	8	High: APD ticket activity is key component
Alcohol	1,193,564	1,974,796	781,232	65	Moderate	9,694,316	8,558,929	(1,135,387)	(12)	Moderate
Hotel and motel tax*	684,919	1,935,541	1,250,622	183	Low; budget was forecasted on reduced travel	5,897,313	7,027,886	1,130,573	19	Low; budget was forecasted on reduced travel
Building permits	330,238	316,366	(13,872)	(4)	High; monitoring commercial construction sector	4,509,398	2,300,711	(2,208,687)	(49)	High; monitoring commercial construction sector
Intangible recording taxes	195,541	335,452	139,911	72	Moderate; less activity due to tighter credit	1,558,510	1,927,729	369,219	24	Moderate; less activity due to tighter credit
Land and building rentals	491,739	660,663	168,924	34	Moderate; based on contractual lease agreements	4,855,666	4,102,743	(752,923)	(16)	Moderate; based on contractual lease agreements
Real estate transfer taxes	54,968	70,487	15,519	28	Low; budget is conservative due to real estate trends	689,612	504,334	(185,278)	(27)	Low; budget is conservative due to real estate trends
Other revenues	1,648,646	1,666,152	17,506	1	Includes motor vehicle, charge for services and misc. revenues	11,540,519	12,543,645	1,003,126	9	Includes motor vehicle, charge for services and misc. revenues
Total Revenues	47,062,961	65,387,542	18,324,581	39		368,093,879	401,662,194	33,568,315	9	
Expenditures										
Public safety:										
Police	13,471,431	12,906,570	(564,861)	(4)	Vacant sworn and civilian positions have not been filled and timing of invoices	94,300,014	87,935,866	(6,364,148)	(7)	Vacant sworn and civilian positions have not been filled
Fire	6,172,999	5,833,381	(339,618)	(6)	Vacant sworn positions have not been filled	43,210,993	39,852,263	(3,358,730)	(8)	Vacant sworn positions have not been filled
Corrections	1,820,954	1,744,614	(76,340)	(4)	Vacant positions due to attrition and timing of invoices	12,746,679	12,073,593	(673,086)	(5)	Vacant positions due to attrition and timing of invoices
Courts	697,413	758,382	60,969	9	Vacant positions have not been filled	4,881,893	4,622,154	(259,739)	(5)	Vacant positions have not been filled
Solicitor	215,870	210,145	(5,725)	(3)	Vacant positions have not been filled	1,511,088	1,171,607	(339,481)	(22)	Vacant positions have not been filled
Public Defender	128,595	107,710	(20,885)	(16)	Vacant positions have not been filled	900,167	740,865	(159,302)	(18)	Vacant positions have not been filled
Total public safety	22,507,262	21,560,802	(946,460)	(4)		157,550,834	146,396,348	(11,154,486)	(7)	
General Government										
Citizens Review Board	30,892	23,219	(7,673)	(25)	Spending budget as needed and timing of invoices	216,245	180,781	(35,464)	(16)	Spending budget as needed and timing of invoices
Audit	80,095	67,526	(12,569)	(16)	Timing differences due to various expenses	560,663	546,247	(14,416)	(3)	Timing differences due to various expenses
City Council	562,854	418,286	(144,568)	(26)	Spending budget as needed and timing of invoices	3,939,976	3,354,186	(585,790)	(15)	Spending budget as needed and timing of invoices
Department of Information Technology	2,240,157	1,578,704	(661,453)	(30)	Vacant positions have not been filled and timing of major contracts (IBM, AT&T)	15,681,097	11,810,804	(3,870,293)	(25)	Vacant positions have not been filled and timing of major contracts
Human Resources	223,176	149,327	(73,849)	(33)	Spending budget as needed and timing of invoices	1,562,229	1,136,112	(426,117)	(27)	Spending budget as needed and timing of invoices
Ethics	28,860	38,352	9,492	33	Spending budget as needed and timing of invoices	202,019	194,841	(7,178)	(4)	Spending budget as needed and timing of invoices
Executive Offices	1,604,381	1,481,251	(123,130)	(8)	Timing of payment for general contract services & vacant positions	11,230,667	8,932,174	(2,298,493)	(20)	Timing of payment for general contract services & vacant positions
Finance	864,380	957,233	92,853	11	Vacant positions have not been filled and timing of invoices	6,050,662	5,459,656	(591,006)	(10)	Vacant positions have not been filled and timing of invoices
Law	381,275	331,882	(49,393)	(13)	Spending budget as needed and timing of invoices	2,668,926	2,517,594	(151,332)	(6)	Spending budget as needed and timing of invoices
Parks, Recreation, and Cultural Affairs	2,389,531	1,545,066	(844,465)	(35)	Timing of invoices for seasonal recreational programming & vacant positions	16,726,719	11,390,315	(5,336,404)	(32)	Timing of invoices for seasonal recreational & vacant positions
Planning and Community Development	707,123	659,340	(47,783)	(7)	Vacant positions have not been filled and timing of invoices	4,949,864	4,492,778	(457,086)	(9)	Vacant positions have not been filled and timing of invoices
Procurement	71,410	60,699	(10,711)	(15)	Spending budget as needed and timing of invoices	499,871	472,357	(27,514)	(6)	Spending budget as needed and timing of invoices
Public Works	1,775,501	6,038,296	4,262,795	240	Timing of invoices related to flood expenses	12,428,508	18,941,252	6,512,744	52	Timing of invoices related to flood expenses
Total general government	10,959,635	13,349,181	2,389,546	22		76,717,446	69,429,097	(7,288,349)	(10)	
Non-Departmental Expenditures	13,159,979	(2,035,686)	(15,195,665)	(115)	Timing diff: debt paymts paid 2 times per year, water chrgs more than anticipated	92,119,854	76,980,817	(15,139,037)	(16)	Timing diff: debt paymts paid 2 times per year, water chrgs more
Total Expenditures	46,626,876	32,874,297	(13,752,579)	(29)		326,388,134	292,806,262	(33,581,872)	(10)	
Over/Under Revenues and Expenditures	436,085	32,513,245	32,077,160	7,356		41,705,745	108,855,932	67,150,187	161	

* 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.