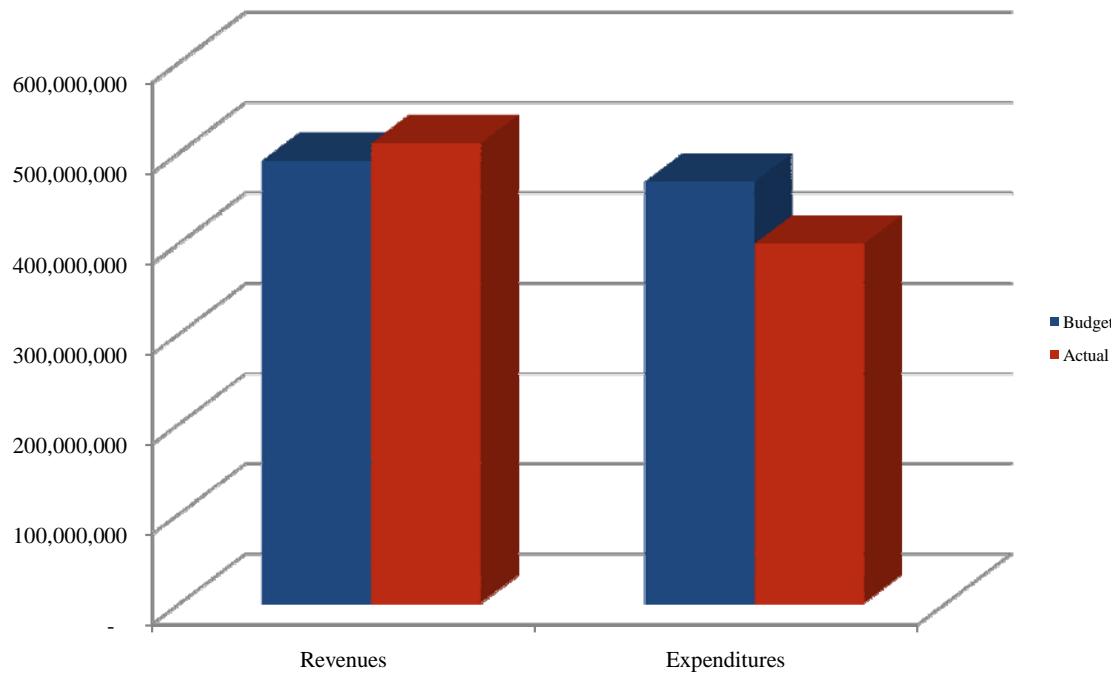


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: APR-2011

Category	Budget Apr-11	Actual Apr-11	Variance \$	Variance %
Revenues	489,534,862	509,093,541	19,558,679	4%
Expenditures	466,227,013	398,666,551	(67,560,462)	-14%
Surplus (deficit) of revenues over expenditures	23,307,849	110,426,990	87,119,141	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 9%, which is due to timing of invoices and seasonal activity.

Non-departmental is under budget by 31% which is attributable to debt payments due twice per year.

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

	Budget Apr-11	Actual Apr-11	Budget Variance	Var %	Key Variance Explanation	YTD Budget Apr-11	YTD Actual Apr-11	Budget Variance	Var %	Key Variance Explanation
Revenues:										
Current year property taxes	3,629,217	206,250	(3,422,967)	(94)	Exceeded Target	178,109,894	189,614,381	11,504,487	6	Exceeded Target
Local option sales tax	10,888,207	8,257,028	(2,631,179)	(24)	Tied to consumer spending	81,205,630	78,333,126	(2,872,504)	(4)	Tied to consumer spending
Public utility franchise	5,104,443	6,785,754	1,681,311	33	Georgia Power received in January	47,938,555	55,058,516	7,119,961	15	Georgia Power received in January
Indirect cost recovery	2,873,208	2,874,357	1,149	0	Low; budget was forecasted per cost allocation plan	28,742,423	28,980,422	237,999	1	Low; budget was forecasted per cost allocation plan
General business license	11,464,053	8,908,161	(2,555,892)	(22)	Low; this tax is tied to companies gross receipts (due date April 2011)	34,722,414	34,723,500	1,086	0	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	1,185,451	(427,812)	(27)	Moderate; tied to construction sector	16,138,436	17,557,323	1,418,887	9	Moderate; tied to construction sector
Fines and forfeitures	3,176,021	1,573,634	(1,602,387)	(50)	High: APD ticket activity is key component	17,722,188	16,296,118	(1,426,070)	(8)	High: APD ticket activity is key component
Alcohol	1,372,935	1,347,260	(25,675)	(2)	Moderate	13,676,481	12,089,816	(1,586,665)	(12)	Moderate
Hotel and motel tax*	1,099,372	1,055,283	(44,089)	(4)	Low; budget was forecasted on reduced travel	9,158,821	9,926,766	767,945	8	Low; budget was forecasted on reduced travel
Building permits	419,851	281,338	(138,513)	(33)	High; monitoring commercial construction sector	6,384,903	3,283,972	(3,100,931)	(49)	High; monitoring commercial construction sector
Intangible recording taxes	195,225	256,666	61,441	31	Moderate; less activity due to tighter credit	2,174,178	2,684,321	510,143	23	Moderate; less activity due to tighter credit
Land and building rentals	682,215	268,727	(413,488)	(61)	Moderate; based on contractual lease agreements	6,824,603	5,504,229	(1,320,374)	(19)	Moderate; based on contractual lease agreements
Real estate transfer taxes	96,222	55,733	(40,489)	(42)	Low; budget is conservative due to real estate trends	943,944	705,160	(238,784)	(25)	Low; budget is conservative due to real estate trends
Other revenues	4,850,581	3,679,289	(1,171,292)	(24)	Includes motor vehicle, charge for services and misc. revenues	22,792,393	23,285,876	493,483	2	Includes motor vehicle, charge for services and misc. revenues
DWM True Up	-	-	-	-	DWM True Up	-	8,641,612	8,641,612	-	DWM True Up
Total Revenues	47,464,814	36,734,931	(10,729,883)	(23)		489,534,862	509,093,541	19,558,679	4	
Expenditures										
Public safety:										
Police	13,467,256	12,413,253	(1,054,003)	(8)	Vacant sworn and civilian positions have not been filled and timing of invoices	134,672,555	125,293,909	(9,378,646)	(7)	Vacant sworn and civilian positions have not been filled
Fire	6,172,999	5,745,105	(427,894)	(7)	Vacant sworn positions have not been filled	61,729,990	57,254,956	(4,475,034)	(7)	Vacant sworn positions have not been filled
Corrections	1,820,954	1,586,930	(234,024)	(13)	Vacant positions due to attrition and timing of invoices	18,209,541	17,069,668	(1,139,873)	(6)	Vacant positions due to attrition and timing of invoices
Courts	697,413	583,554	(113,859)	(16)	Vacant positions have not been filled	6,974,133	6,475,250	(498,883)	(7)	Vacant positions have not been filled
Solicitor	190,387	190,387	(25,483)	(12)	Vacant position has not been filled	2,158,698	1,737,557	(421,141)	(20)	Vacant position has not been filled
Public Defender	128,595	113,292	(15,303)	(12)	Vacant positions have not been filled	1,285,953	1,090,450	(195,503)	(15)	Vacant positions have not been filled
Total public safety	22,503,087	20,632,521	(1,870,566)	(8)		225,030,870	208,921,790	(16,109,080)	(7)	
General Government										
Citizens Review Board	30,892	25,454	(5,438)	(18)	Spending budget as needed and timing of invoices	308,922	262,260	(46,662)	(15)	Spending budget as needed and timing of invoices
Audit	80,095	71,162	(8,933)	(11)	Timing differences due to various expenses	800,947	769,485	(31,462)	(4)	Timing differences due to various expenses
City Council	562,854	450,859	(111,995)	(20)	Spending budget as needed and timing of invoices	5,628,537	4,741,010	(887,527)	(16)	Spending budget as needed and timing of invoices
Department of Information Technology	2,240,157	1,452,749	(787,408)	(35)	Vacant positions have not been filled and timing of major contracts (IBM, AT&T)	22,401,568	17,991,049	(4,410,519)	(20)	Vacant positions have not been filled and timing of major contracts
Human Resources	223,176	290,423	67,247	30	Spending budget as needed and timing of invoices	2,231,756	1,811,531	(420,225)	(19)	Spending budget as needed and timing of invoices
Ethics	28,860	24,748	(4,112)	(14)	Spending budget as needed and timing of invoices	288,598	271,288	(17,310)	(6)	Spending budget as needed and timing of invoices
Executive Offices	1,604,381	1,765,179	160,798	10	Increase expenses due to new work and repairs for AJC Building	16,043,810	14,084,155	(1,959,655)	(12)	Timing of payment for general contract services
Finance	864,380	716,691	(147,689)	(17)	Vacant positions have not been filled and timing of invoices	8,643,803	7,685,238	(958,565)	(11)	Vacant positions have not been filled and timing of invoices
Law	381,275	135,667	(245,608)	(64)	Spending budget as needed and timing of invoices	3,812,751	3,396,755	(415,996)	(11)	Spending budget as needed and timing of invoices
Parks, Recreation, and Cultural Affairs	2,389,531	2,414,987	25,456	1	Over budget due to expenditures in preparation for summer season	23,895,313	17,956,443	(5,938,870)	(25)	Timing of invoices for seasonal recreational & vacant positions
Planning and Community Development	707,123	628,601	(78,522)	(11)	Vacant positions have not been filled and timing of invoices	7,071,234	6,392,882	(678,352)	(10)	Vacant positions have not been filled and timing of invoices
Procurement	71,410	68,826	(2,584)	(4)	Spending budget as needed and timing of invoices	714,102	662,012	(52,090)	(7)	Spending budget as needed and timing of invoices
Public Works	1,775,501	757,311	(1,018,190)	(57)	Timing of invoices related to flood expenses & winter storm expenses	17,755,011	23,558,676	5,803,665	33	Timing of invoices related to flood expenses & winter storm expenses
Total general government	10,959,635	8,802,657	(2,156,978)	(20)		109,596,352	99,582,784	(10,013,568)	(9)	
Non-Departmental Expenditures	13,159,979	4,278,840	(8,881,139)	(67)	Timing difference related to debt payments	131,599,791	90,161,977	(41,437,814)	(31)	Timing diff: debt payments paid 2 times per year offset by water chrgs
Total Expenditures	46,622,701	33,714,018	(12,908,683)	(28)		466,227,013	398,666,551	(67,560,462)	(14)	
Over/Under Revenues and Expenditures	842,113	3,020,913	2,178,800	259		23,307,849	110,426,990	87,119,141	374	

* 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.