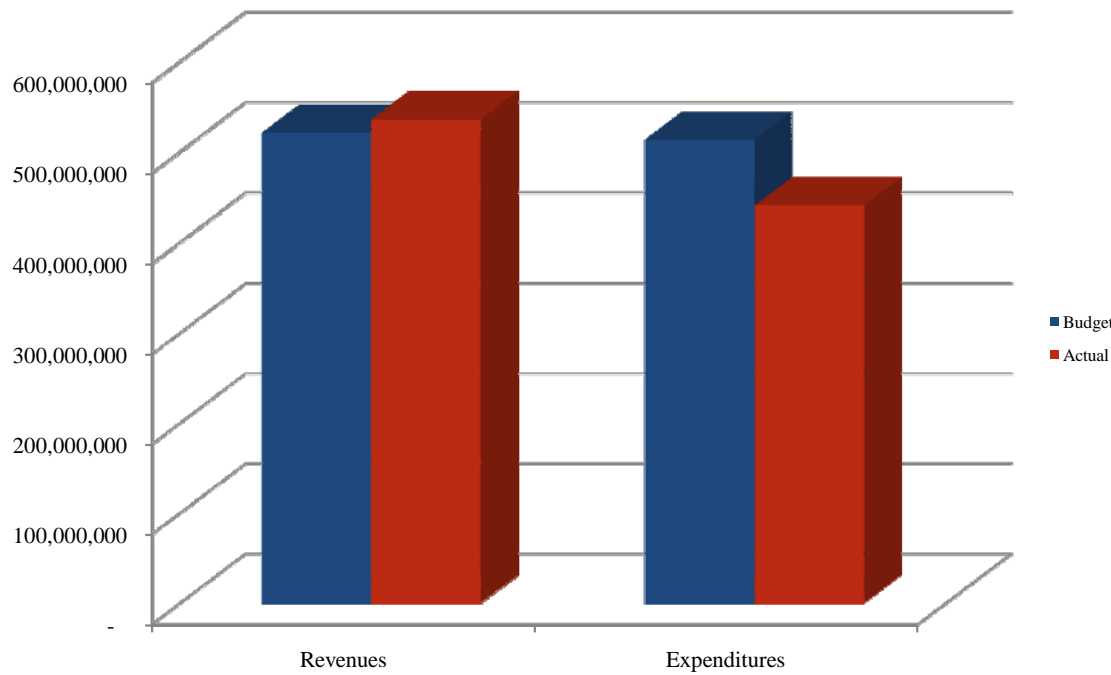


**CITY OF ATLANTA**  
**General Fund - Budget Variance Analysis**  
**Current Period: MAY-2011**

Category	Budget May-11	Actual May-11	Variance \$	Variance %
Revenues	520,643,375	535,489,383	14,846,008	3%
Expenditures	512,849,714	440,345,120	(72,504,594)	-14%
<b>Surplus (deficit) of revenues over expenditures</b>	<b>7,793,661</b>	<b>95,144,263</b>	<b>87,350,602</b>	<b>N/A</b>



**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: MAY-2011**

	<b>Budget May-11</b>	<b>Actual May-11</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>	<b>YTD Budget May-11</b>	<b>YTD Actual May-11</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>
<b>Revenues:</b>										
Current year property taxes	3,237,217	49,535	(3,187,682)	(98)	Exceeded Target	181,347,111	189,663,915	8,316,804	5	Exceeded Target
Local option sales tax	9,231,933	7,804,156	(1,427,777)	(15)	Tied to consumer spending	90,437,563	86,137,282	(4,300,281)	(5)	Tied to consumer spending
Public utility franchise	170,469	5,787,011	5,616,542	3,295	Georgia Power received in January	48,109,024	60,845,527	12,736,503	26	Georgia Power received in January
Indirect cost recovery	2,876,657	2,874,357	(2,300)	(0)	Low; budget was forecasted per cost allocation plan	31,619,079	31,854,779	235,700	1	Low; budget was forecasted per cost allocation plan
General business license	2,778,250	2,378,168	(400,082)	(14)	Low; this tax is tied to companies gross receipts (due date April 2011)	37,500,664	37,101,667	(398,997)	(1)	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	1,615,199	1,440,396	(174,803)	(11)	Moderate; tied to construction sector	17,753,635	18,997,719	1,244,084	7	Moderate; tied to construction sector
Fines and forfeitures	2,104,639	1,348,345	(756,294)	(36)	High: APD ticket activity is key component	19,826,827	17,644,464	(2,182,363)	(11)	High: APD ticket activity is key component
Alcohol	1,528,148	1,250,423	(277,725)	(18)	Moderate	15,204,629	13,340,239	(1,864,390)	(12)	Moderate
Hotel and motel tax*	688,500	130,139	(558,361)	(81)	Low; budget was forecasted on reduced travel	9,847,321	10,056,905	209,584	2	Low; budget was forecasted on reduced travel
Building permits	551,411	339,779	(211,632)	(38)	High; monitoring commercial construction sector	6,936,314	3,623,751	(3,312,563)	(48)	High; monitoring commercial construction sector
Intangible recording taxes	173,237	185,211	11,974	7	Moderate; less activity due to tighter credit	2,347,415	2,869,533	522,118	22	Moderate; less activity due to tighter credit
Land and building rentals	683,034	319,181	(363,853)	(53)	Moderate; based on contractual lease agreements	7,507,636	6,275,632	(1,232,004)	(16)	Moderate; based on contractual lease agreements
Real estate transfer taxes	8,917	135,079	126,162	1,415	Low; budget is conservative due to real estate trends	952,861	840,239	(112,622)	(12)	Low; budget is conservative due to real estate trends
Other revenues	5,460,902	2,354,062	(3,106,840)	(57)	Includes motor vehicle, charge for services and misc. revenues	28,253,295	25,187,716	(3,065,579)	(11)	Includes motor vehicle, charge for services and misc. revenues
DWM True Up	-	-	-	-	DWM True Up	-	8,641,612	8,641,612	-	DWM True Up
<b>Total Revenues</b>	<b>31,108,513</b>	<b>26,395,842</b>	<b>(4,712,671)</b>	<b>(15)</b>		<b>520,643,375</b>	<b>535,489,383</b>	<b>14,846,008</b>	<b>3</b>	
<b>Expenditures</b>										
<b>Public safety:</b>										
Police	13,467,256	12,673,248	(794,008)	(6)	Vacant sworn and civilian positions have not been filled and timing of invoices	148,139,811	137,967,157	(10,172,654)	(7)	Vacant sworn and civilian positions have not been filled
Fire	6,172,999	6,348,175	175,176	3	Timing of invoices offset by vacant sworn positions	67,902,989	63,603,131	(4,299,858)	(6)	Vacant sworn positions have not been filled
Corrections	1,820,954	1,676,368	(144,586)	(8)	Vacant positions due to attrition and timing of invoices	20,030,495	18,746,036	(1,284,459)	(6)	Vacant positions due to attrition and timing of invoices
Courts	697,413	628,310	(69,103)	(10)	Vacant positions have not been filled	7,671,547	7,103,559	(567,988)	(7)	Vacant positions have not been filled
Solicitor	215,870	204,867	(11,003)	(5)	Vacant position has not been filled	2,374,567	1,942,425	(432,142)	(18)	Vacant position has not been filled
Public Defender	128,595	107,891	(20,704)	(16)	Vacant positions have not been filled	1,414,549	1,198,341	(216,208)	(15)	Vacant positions have not been filled
<b>Total public safety</b>	<b>22,503,087</b>	<b>21,638,859</b>	<b>(864,228)</b>	<b>(4)</b>		<b>247,533,958</b>	<b>230,560,649</b>	<b>(16,973,309)</b>	<b>(7)</b>	
<b>General Government</b>										
Citizens Review Board	30,892	24,290	(6,602)	(21)	Spending budget as needed and timing of invoices	339,814	286,551	(53,263)	(16)	Spending budget as needed and timing of invoices
Audit	80,095	61,382	(18,713)	(23)	Timing differences due to various expenses	881,041	830,867	(50,174)	(6)	Timing differences due to various expenses
City Council	562,854	372,854	(190,000)	(34)	Spending budget as needed and timing of invoices	6,191,390	5,113,864	(1,077,526)	(17)	Spending budget as needed and timing of invoices
Department of Information Technology	2,240,157	1,709,108	(531,049)	(24)	Vacant positions have not been filled and timing of major contracts (IBM, AT&T)	24,641,724	19,700,157	(4,941,567)	(20)	Vacant positions have not been filled and timing of major contracts
Human Resources	223,176	182,117	(41,059)	(18)	Spending budget as needed and timing of invoices	2,454,931	1,993,649	(461,282)	(19)	Spending budget as needed and timing of invoices
Ethics	28,860	23,435	(5,425)	(19)	Spending budget as needed and timing of invoices	317,458	294,723	(22,735)	(7)	Spending budget as needed and timing of invoices
Executive Offices	1,604,381	1,398,495	(205,886)	(13)	Spending budget as needed and timing of invoices	17,648,191	15,482,650	(2,165,541)	(12)	Timing of payment for general contract services
Finance	864,380	694,041	(170,339)	(20)	Vacant positions have not been filled and timing of invoices	9,508,184	8,379,279	(1,128,905)	(12)	Vacant positions have not been filled and timing of invoices
Law	381,275	394,377	13,102	3	Spending budget as needed and timing of invoices	4,194,026	3,791,133	(402,893)	(10)	Spending budget as needed and timing of invoices
Parks, Recreation, and Cultural Affairs	2,389,531	3,061,801	672,270	28	Over budget due to expenditures in preparation for summer season	26,284,845	21,018,244	(5,266,601)	(20)	Timing of invoices for seasonal recreational & vacant positions
Planning and Community Development	707,123	645,469	(61,654)	(9)	Vacant positions have not been filled and timing of invoices	7,778,358	7,038,351	(740,007)	(10)	Vacant positions have not been filled and timing of invoices
Procurement	71,410	67,289	(4,121)	(6)	Spending budget as needed and timing of invoices	785,512	729,302	(56,210)	(7)	Spending budget as needed and timing of invoices
Public Works	1,775,501	1,910,140	134,639	8	Timing of invoices related to flood expenses & winter storm expenses	19,530,512	25,468,816	5,938,304	30	Timing of invoices related to flood expenses & winter storm expenses
<b>Total general government</b>	<b>10,959,635</b>	<b>10,544,798</b>	<b>(414,837)</b>	<b>(4)</b>		<b>120,555,986</b>	<b>110,127,586</b>	<b>(10,428,400)</b>	<b>(9)</b>	
Non-Departmental Expenditures	13,159,979	9,494,908	(3,665,071)	(28)	Timing difference related to debt payments	144,759,770	99,656,885	(45,102,885)	(31)	Timing diff: debt payments paid 2 times per year offset by water chrgs
<b>Total Expenditures</b>	<b>46,622,701</b>	<b>41,678,565</b>	<b>(4,944,136)</b>	<b>(11)</b>		<b>512,849,714</b>	<b>440,345,120</b>	<b>(72,504,594)</b>	<b>(14)</b>	
<b>Over/Under Revenues and Expenditures</b>	<b>(15,514,188)</b>	<b>(15,282,723)</b>	<b>231,465</b>	<b>(1)</b>		<b>7,793,661</b>	<b>95,144,263</b>	<b>87,350,602</b>	<b>1,121</b>	

\* 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.