

CITY OF ATLANTA SET OF BOOKS
General Fund (1001) - Budget Variance Analysis
Current Period: OCT-2009

	Budget Oct-09	Actual Oct-09	Budget Variance	Var %	Key Variance Explanation	YTD Budget Oct-09	YTD Actual Oct-09	Budget Variance	Var %	Key Variance Explanation
Revenues:										
Current year property taxes	8,260,750	8,294,215	33,465	0	Low; bills mailed OCT 15 and due DEC 1	17,810,750	17,809,793	(957)	(0)	Low; bills mailed OCT 15 and due DEC 1
Local option sales tax	7,802,000	7,129,071	(672,929)	(9)	Moderate; City collections has outpaced state-wide collections	30,832,000	29,861,667	(970,333)	(3)	Moderate; City collections has outpaced state-wide collections
Public utility franchise	2,443,294	1,763,243	(680,051)	(28)	Moderate; Georgia Power JAN payment comprises largest share	6,719,058	5,199,688	(1,519,370)	(23)	Moderate; Georgia Power JAN payment comprises largest share
Indirect cost recovery	2,708,163	4,032,490	1,324,327	49	Moderate; budget was forecasted per cost allocation plan	10,832,650	16,129,961	5,297,311	49	Moderate; budget was forecasted per cost allocation plan
General business license	620,500	627,842	7,342	1	Low; receipts due APRIL 2010	4,161,000	2,887,913	(1,273,087)	(31)	Low; receipts due APRIL 2010
Insurance premium	23,800,000	23,079,141	(720,859)	n/m	Low; Annual Payment due in OCT 2009	23,800,000	23,079,134	(720,866)	(3)	Low; Annual Payment due in OCT 2009
Other licenses and permits	1,685,961	1,503,715	(182,246)	(11)	High; receipts tied to lagging construction sector	6,138,430	4,272,462	(1,865,968)	(30)	High; receipts tied to lagging construction sector
Fines and forfeitures	1,320,000	1,130,272	(189,728)	(14)	High: APD ticket activity is key component	5,808,000	4,488,738	(1,319,262)	(23)	High: APD ticket activity is key component
Alcohol	1,269,772	1,244,509	(25,263)	(2)	Low; this category had historically performed well	5,330,088	4,880,405	(449,683)	(8)	Low; this category had historically performed well
Hotel and motel tax*	820,000	-	(820,000)	(100)	Low; budget was forecasted on reduced corporate travel	3,390,000	2,579,230	(810,770)	(24)	Low; budget was forecasted on reduced corporate travel
Building permits	591,038	386,281	(204,757)	(35)	Low; on target, continued weak construction sector	2,010,689	1,806,668	(204,021)	(10)	Low; on target, continued weak construction sector
Operating transfers	-	-	-	-	Recurring enterprise fund transfers	-	-	-	-	Recurring enterprise fund transfers
Intangible recording taxes	166,875	235,484	68,609	41	Low; budget is conservative due to real estate trends	688,125	1,108,239	420,114	61	Low; budget is conservative due to real estate trends
Land and building rentals	213,925	263,865	49,940	23	Low; based on contractual lease agreements	718,000	1,496,983	778,983	108	Low; based on contractual lease agreements
Real estate transfer taxes	50,978	90,389	39,411	77	Low; budget is conservative due to real estate trends	320,542	304,025	(16,517)	(5)	Low; budget is conservative due to real estate trends
US marshal lease	104,244	75,208	(29,036)	(28)	High; activity ceases JAN 2010	420,699	259,184	(161,515)	(38)	High; activity ceases JAN 2010
Other revenues	2,559,426	2,384,578	(174,848)	(7)	Due primarily to the termination of the Fulton Inmate agreement	9,852,260	9,338,104	(514,156)	(5)	Due primarily to the termination of the Fulton Inmate agreement
Total revenues	54,416,924	52,240,303	(2,176,621)	(4)		128,832,292	125,502,194	(3,330,098)	(3)	
Expenditures										
Public safety:										
Police	12,869,909	11,844,545	(1,025,364)	(8)	Vacant positions have not been filled	51,479,636	49,382,876	(2,096,760)	(4)	Vacant positions have not been filled
Fire	6,031,592	5,529,497	(502,095)	(8)	Vacant positions have not been filled	24,126,368	23,466,791	(659,577)	(3)	Vacant positions have not been filled
Corrections	1,923,186	2,537,758	614,572	32	Expenses reclassified to Agency Funds	7,692,745	7,800,361	107,616	1	RIF employee vacation payout & Expenses reclassified to Agency Funds
Courts	672,025	723,464	51,439	8	Vacant positions (2) & Bank charges	2,688,098	2,838,082	149,984	6	Vacant positions (2) & Bank charges
Solicitor	124,009	122,392	(1,617)	(1)	Variance is on target for budget	496,036	523,513	27,477	6	Contractors being paid more than budgeted
Public Defender	91,716	93,476	1,760	2	Variance is on target for budget	366,863	339,798	(27,065)	(7)	Vacant positions not filled until September 2009
Total public safety	21,712,437	20,851,132	(861,305)	(4)		86,849,746	84,351,421	(2,498,325)	(3)	
General Government										
Citizens Review Board	28,263	27,554	(709)	(3)	Spending budget as needed	113,050	88,552	(24,498)	(22)	One vacant position not filled until late October 2009
Audit	76,316	78,419	2,103	3	Spending budget as needed	305,265	291,010	(14,255)	(5)	One vacant position has not been filled
City council	558,053	539,652	(18,401)	(3)	Delay in posting of postage activity	2,232,212	2,078,292	(153,920)	(7)	Delay in posting of postage activity
Department of Information Technology	2,257,266	1,924,298	(332,968)	(15)	Spending will occur in upcoming months for major contracts	9,029,062	4,185,912	(4,843,150)	(54)	Spending will occur in upcoming months for major contracts
Human resources	231,359	228,326	(3,033)	(1)	Variance is on target for budget	925,437	954,522	29,085	3	Variance is on target for budget
Ethics	28,346	15,913	(12,433)	(44)	One vacant position not filled until late October 2009	113,383	71,083	(42,300)	(37)	One vacant position not filled until late October 2009
Executive offices	1,568,241	1,463,380	(104,861)	(7)	Timing of payment for general services contracts	6,272,965	5,425,201	(847,764)	(14)	Delay in Ga. Power billings; timing difference
Finance	960,805	923,174	(37,631)	(4)	Timing of invoices	3,843,221	3,561,208	(282,013)	(7)	Timing of posting of Finance Transformation expenses
Law	414,185	377,417	(36,768)	(9)	City Attorney position vacant	1,656,739	1,445,173	(211,566)	(13)	City Attorney position vacant
Parks, recreation, and cultural affairs	2,113,712	1,788,135	(325,577)	(15)	Under target for budget due to seasonal activity	8,454,850	6,919,162	(1,535,688)	(18)	Under target for budget due to seasonal activity & vacant positions
Planning and community development	847,272	924,326	77,054	9	Vacant positions (3) & Spending budget as needed	3,389,090	3,187,479	(201,611)	(6)	Vacant positions (3) & Spending budget as needed
Procurement	79,215	77,895	(1,320)	(2)	Variance is on target for budget	316,861	316,677	(184)	(0)	Variance is on target for budget
Public Works	1,956,507	1,900,862	(55,645)	(3)	Timing of invoices and projects	7,826,028	6,956,315	(869,713)	(11)	Timing of invoices and projects
Total general government	11,119,540	10,269,351	(850,189)	(8)		44,478,163	35,480,586	(8,997,577)	(20)	
Non-departmental expenditures**	8,648,611	8,648,611	-	-		33,460,035	33,460,035	-	-	
Total Expenditures	41,480,588	39,769,094	(1,711,494)	(4)		164,787,944	153,292,042	(11,495,902)	(7)	
Surplus (Deficit) of Revenues over Expenditures	12,936,336	12,471,209	(465,127)	(4)		(35,955,652)	(27,789,848)	8,165,804	(23)	

* 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.