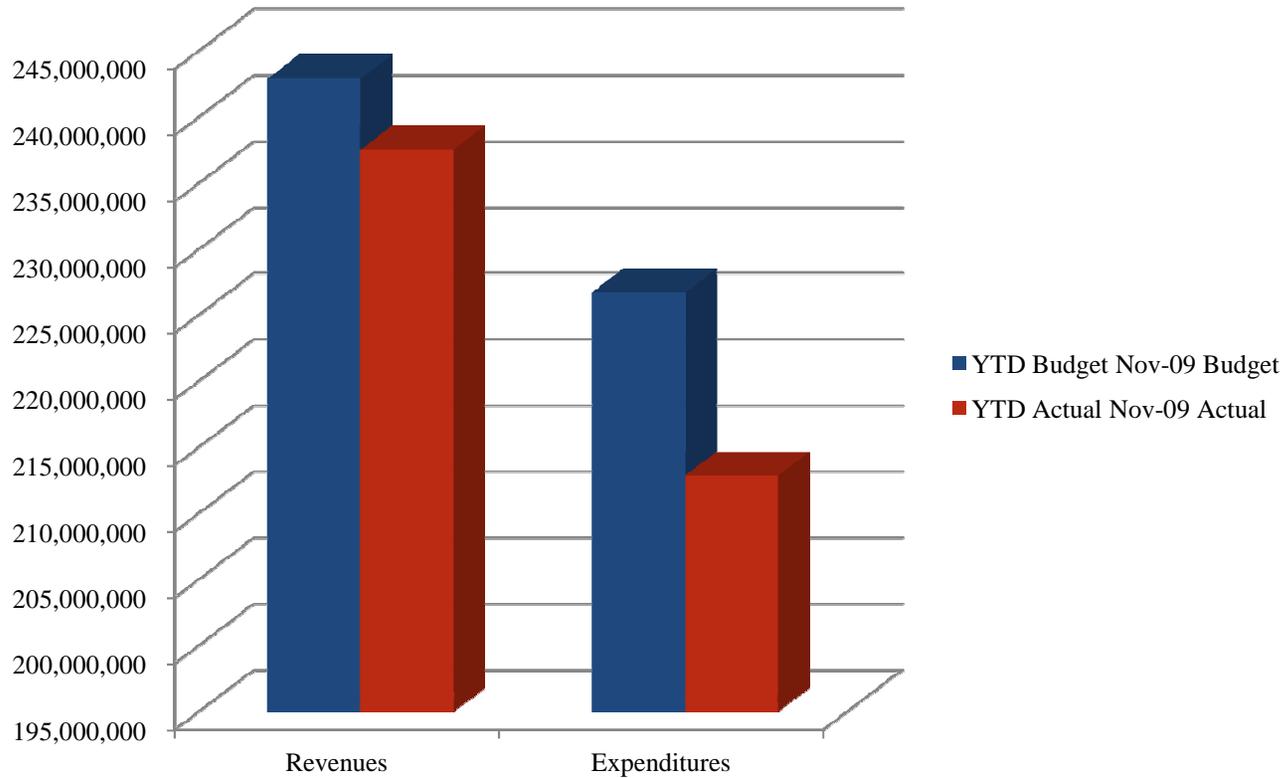


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: NOV-2009

Category	YTD Budget Nov-09	YTD Actual Nov-09	Variance \$	Variance %
Revenues	242,910,007	237,527,949	(5,382,058)	-2%
Expenditures	226,709,197	212,857,796	(13,851,401)	-6%
Surplus (deficit) of revenues over expenditures	16,200,810	24,670,153	8,469,343	52%



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

	Budget Nov-09	Actual Nov-09	Budget Variance	Var %	Key Variance Explanation	YTD Budget Nov-09	YTD Actual Nov-09	Budget Variance	Var %	Key Variance Explanation
Revenues:										
Current year property taxes	96,646,000	96,607,893	(38,107)	(0)	Low; bills mailed OCT 15 and due DEC 1	114,417,687	114,417,687	0	0	Low; bills mailed OCT 15 and due DEC 1
Local option sales tax	8,347,200	7,269,542	(1,077,658)	(13)	Moderate; City collections has outpaced state-wide collections	39,179,200	37,131,208	(2,047,992)	(5)	Moderate; City collections has outpaced state-wide collections
Public utility franchise	1,099,482	576,718	(522,764)	(48)	Moderate; Georgia Power JAN payment comprises largest share	7,818,541	5,776,406	(2,042,135)	(26)	Moderate; Georgia Power JAN payment comprises largest share
Indirect cost recovery	2,708,163	(1,066,196)	(3,774,359)	(139)	Moderate; budget was forecasted per cost allocation plan	13,540,813	15,063,765	1,522,952	11	Moderate; budget was forecasted per cost allocation plan
General business license	146,000	444,733	298,733	205	Low; receipts due APRIL 2010	4,307,000	3,332,645	(974,355)	(23)	Low; receipts due APRIL 2010
Insurance premium	-	-	-	n/m	Low; Annual Payment received in OCT 2009	23,800,000	23,079,134	(720,866)	(3)	Low; Annual Payment due in OCT 2009
Other licenses and permits	628,103	1,510,678	882,575	141	High; receipts tied to lagging construction sector	6,810,650	5,783,140	(1,027,510)	(15)	High; receipts tied to lagging construction sector
Fines and forfeitures	594,000	1,962,121	1,368,121	230	High: APD ticket Activity is key component	6,402,000	6,450,859	48,859	1	High: APD ticket Activity is key component
Alcohol	457,708	1,171,850	714,142	156	Low; this category had historically performed well	5,787,796	6,052,255	264,459	5	Low; this category had historically performed well
Hotel and motel tax*	320,000	891,470	571,470	179	Low; budget was forecasted on reduced corporate travel	3,710,000	3,470,700	(239,300)	(6)	Low; budget was forecasted on reduced corporate travel
Building permits	220,191	142,879	(77,312)	(35)	Low; on target, continued weak construction sector	2,230,880	1,949,547	(281,333)	(13)	Low; on target, continued weak construction sector
Operating transfers	-	-	-	-	Recurring enterprise fund transfers	-	-	-	-	Recurring enterprise fund transfers
Intangible recording taxes	13,125	265,312	252,187	1,921	Low; budget is conservative due to real estate trends	701,250	1,373,551	672,301	96	Low; budget is conservative due to real estate trends
Land and building rentals	250,808	348,045	97,237	39	Low; based on contractual lease agreements	968,808	1,845,029	876,221	90	Low; based on contractual lease agreements
Real estate transfer taxes	33,213	13,468	(19,745)	(59)	Low; budget is conservative due to real estate trends	353,755	317,493	(36,262)	(10)	Low; budget is conservative due to real estate trends
US marshal lease	40,953	67,868	26,915	66	High; Activity ceases JAN 2010	461,652	327,052	(134,600)	(29)	High; Activity ceases JAN 2010
Other revenues	3,895,726	1,819,374	(2,076,352)	(53)	Due primarily to the termination of the Fulton Inmate agreement	12,419,975	11,157,478	(1,262,497)	(10)	Due primarily to the termination of the Fulton Inmate agreement
Total revenues	115,400,672	112,025,755	(3,374,917)	(3)		242,910,007	237,527,949	(5,382,058)	(2)	
Expenditures										
Public safety:										
Police	12,869,909	11,881,871	(988,038)	(8)	Vacant positions have not been filled	64,349,545	61,264,748	(3,084,797)	(5)	Vacant positions have not been filled
Fire	6,031,592	5,892,916	(138,676)	(2)	Vacant positions have not been filled	30,157,960	29,359,706	(798,254)	(3)	Vacant positions have not been filled
Corrections	1,923,186	2,144,680	221,494	12	Expenses reclassified to Agency Funds	9,615,931	9,945,042	329,111	3	RIF employee vacation payout & Expenses reclassified to Agency Funds
Courts	672,025	639,100	(32,925)	(5)	Vacant positions (2) & Bank charges	3,360,123	3,477,181	117,058	3	Vacant positions (2) & Bank charges
Solicitor	124,009	87,889	(36,120)	(29)	Vacant positions have not been filled	620,045	611,402	(8,643)	(1)	Vacant positions have not been filled
Public Defender	91,716	85,100	(6,616)	(7)	Spending budget as needed	458,578	424,897	(33,681)	(7)	Vacant positions not filled until September 2009
Total public safety	21,712,437	20,731,556	(980,881)	(5)		108,562,182	105,082,976	(3,479,206)	(3)	
General Government										
Citizens Review Board	28,263	22,470	(5,793)	(20)	One vacant position has not been filled	141,313	111,022	(30,291)	(21)	One vacant position has not been filled
Audit	76,316	68,180	(8,136)	(11)	Spending budget as needed	381,581	359,190	(22,391)	(6)	One vacant position has not been filled
City council	558,053	476,100	(81,953)	(15)	Conservative spending	2,790,265	2,554,392	(235,873)	(8)	Delay in posting of postage activity
Department of Information Technology	2,257,266	1,992,706	(264,560)	(12)	Spending will occur in upcoming months for major contracts	11,286,328	6,178,617	(5,107,711)	(45)	Spending will occur in upcoming months for major contracts
Human resources	231,359	191,146	(40,213)	(17)	Spending budget as needed	1,156,796	1,145,667	(11,129)	(1)	Variance is on target for budget
Ethics	28,346	17,883	(10,463)	(37)	Vacant position has not been filled	141,729	88,966	(52,763)	(37)	Vacant position has not been filled
Executive offices	1,568,241	1,267,476	(300,765)	(19)	Timing of payment for general contract services	7,841,206	6,692,677	(1,148,529)	(15)	Delay in Ga. Power billings; timing difference
Finance	960,805	859,819	(100,986)	(11)	Timing of invoices	4,804,027	4,421,027	(383,000)	(8)	Timing of posting of Finance Transformation expenses
Law	414,185	384,576	(29,609)	(7)	City Attorney position vacant	2,070,924	1,829,749	(241,175)	(12)	City Attorney position vacant
Parks, recreation, and cultural affairs	2,113,712	1,434,237	(679,475)	(32)	Under target for budget due to seasonal activity	10,568,562	8,353,399	(2,215,163)	(21)	Under target for budget due to seasonal activity & vacant positions
Planning and community development	847,272	778,401	(68,871)	(8)	Vacant positions (3) & Spending budget as needed	4,236,362	3,965,880	(270,482)	(6)	Vacant positions (3) & Spending budget as needed
Procurement	79,215	68,849	(10,366)	(13)	Variance is on target for budget	396,076	385,526	(10,550)	(3)	Variance is on target for budget
Public Works	1,956,507	2,183,083	226,576	12	Timing of invoices and projects	9,782,535	9,139,397	(643,138)	(7)	Timing of invoices and projects
Total general government	11,119,540	9,744,926	(1,374,614)	(12)		55,597,704	45,225,509	(10,372,195)	(19)	
Non-departmental expenditures**	29,089,276	29,089,276	-	-		62,549,311	62,549,311	-	-	
Total Expenditures	61,921,253	59,565,758	(2,355,495)	(4)		226,709,197	212,857,796	(13,851,401)	(6)	
Surplus (Deficit) of Revenues over Expenditures	53,479,419	52,459,997	(1,019,422)	(2)		16,200,810	24,670,153	8,469,343	52	

* 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.