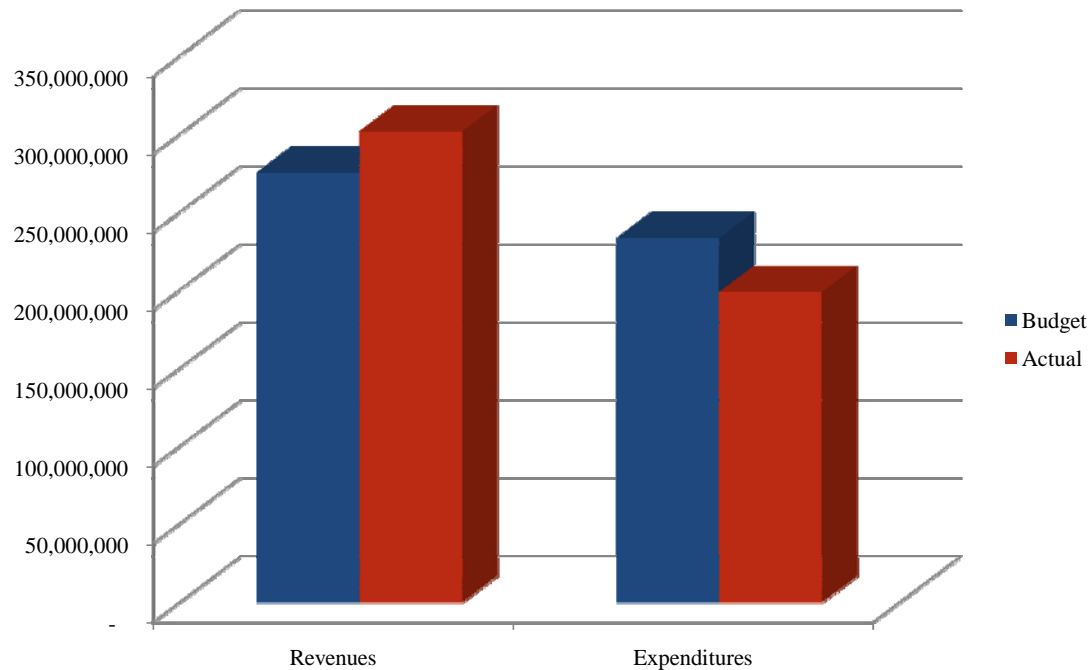


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: NOV-2010

Category	Budget Nov-10	Actual Nov-10	Variance \$	Variance %
Revenues	275,336,337	301,735,688	26,399,351	10%
Expenditures	233,134,381	198,482,989	(34,651,392)	-15%
Surplus (deficit) of revenues over expenditures	42,201,956	103,252,699	61,050,743	N/A



Key Drivers - Revenues:

Property taxes represents the primary variance; and this is attributable to the timing of tax receipts.

Key Drivers - Expenditures:

Public Safety departments are under budget by 9%, which is attributed to vacant positions.

General government departments are under budget by 14%, which is due to timing of invoices and seasonal activity.

Non-departmental is under budget by 25% which is attributable to debt payments due twice per year.

CITY OF ATLANTA SET OF BOOKS
General Fund (1001) - Budget Variance Analysis
Current Period: NOV-2010

	Budget Nov-10	Actual Nov-10	Budget Variance	Var %	Key Variance Explanation	YTD Budget Nov-10	YTD Actual Nov-10	Budget Variance	Var %	Key Variance Explanation
Revenues:										
Current year property taxes	26,477,093	17,291,002	(9,186,091)	(35)	Low; Monitoring Timing of Collections per TCO (due date 10/15)	137,820,522	178,658,449	40,837,927	30	Low; Monitoring Timing of Collections per TCO (due date 10/15)
Local option sales tax	9,068,045	5,248,227	(3,819,818)	(42)	Moderate; tied to consumer spending	42,287,726	36,893,850	(5,393,876)	(13)	Moderate; tied to consumer spending
Public utility franchise	2,173,920	2,209,701	35,781	2	Georgia Power represents more than 50%; due in January	9,233,982	10,236,626	1,002,644	11	Georgia Power represents more than 50%; due in January
Indirect cost recovery	2,869,758	2,874,357	4,599	0	Low; budget was forecasted per cost allocation plan	14,366,038	14,608,635	242,597	2	Low; budget was forecasted per cost allocation plan
General business license	1,101,498	281,248	(820,250)	(74)	Low; this tax is tied to companies gross receipts (due date April 2011)	6,540,408	2,550,850	(3,989,558)	(61)	Low; this tax is tied to companies gross receipts (due April 2011)
Insurance premium	-	-	-	-	Annual Payment due in October 2010	23,000,000	22,408,403	(591,597)	(3)	Annual Payment due in October 2010
Other licenses and permits	1,621,009	1,463,566	(157,443)	(10)	Moderate; tied to construction sector	8,075,996	4,548,778	(3,527,218)	(44)	Moderate; tied to construction sector
Fines and forfeitures	1,689,889	1,098,036	(591,853)	(35)	High: APD ticket activity is key component	7,198,385	7,928,929	730,544	10	High: APD ticket activity is key component
Alcohol	1,282,864	2,085,298	802,434	63	Low; no material impact on drinking establishments	7,081,322	6,149,943	(931,379)	(13)	Low; no material impact on drinking establishments
Hotel and motel tax*	198,761	875,994	677,233	341	Low; budget was forecasted on reduced travel	3,293,950	3,773,828	479,878	15	Low; budget was forecasted on reduced travel
Building permits	159,543	332,316	172,773	108	Moderate; monitoring commercial construction sector	2,790,394	1,712,829	(1,077,565)	(39)	Moderate; monitoring commercial construction sector
Intangible recording taxes	131,364	264,012	132,648	101	Moderate; less activity due to tighter credit	1,054,683	1,311,594	256,911	24	Moderate; less activity due to tighter credit
Land and building rentals	1,131,217	897,140	(234,077)	(21)	Moderate; based on contractual lease agreements	3,860,894	3,298,486	(562,408)	(15)	Moderate; based on contractual lease agreements
Real estate transfer taxes	27,074	73,431	46,357	171	Low; budget is conservative due to real estate trends	478,914	380,885	(98,029)	(20)	Low; budget is conservative due to real estate trends
Other revenues	1,656,562	1,695,689	39,127	2	Includes motor vehicle, charge for services and misc. revenues	8,253,123	7,273,603	(979,520)	(12)	Includes motor vehicle, charge for services and misc. revenues
Total Revenues	49,588,599	36,690,017	(12,898,582)	(26)		275,336,337	301,735,688	26,399,351	10	
Expenditures										
Public safety:										
Police	13,471,431	12,808,444	(662,987)	(5)	Vacant sworn and civilian positions have not been filled and timing of invoices	67,357,153	61,624,524	(5,732,629)	(9)	Vacant sworn and civilian positions have not been filled
Fire	6,172,999	6,012,307	(160,692)	(3)	Vacant sworn positions have not been filled	30,864,995	27,954,564	(2,910,431)	(9)	Vacant sworn positions have not been filled
Corrections	1,820,954	1,705,098	(115,856)	(6)	Vacant positions due to attrition and timing of invoices	9,104,770	8,527,298	(577,472)	(6)	Vacant positions due to attrition and timing of invoices
Courts	697,413	588,141	(109,272)	(16)	Vacant positions have not been filled	3,487,067	3,110,016	(377,051)	(11)	Vacant positions have not been filled
Solicitor	215,870	188,208	(27,662)	(13)	Vacant positions have not been filled	1,079,349	766,760	(312,589)	(29)	Vacant positions have not been filled
Public Defender	128,595	103,810	(24,785)	(19)	Vacant positions have not been filled	642,977	516,519	(126,458)	(20)	Vacant positions have not been filled
Total public safety	22,507,262	21,406,008	(1,101,254)	(5)		112,536,311	102,499,681	(10,036,630)	(9)	
General Government										
Citizens Review Board	30,892	25,552	(5,340)	(17)	Spending budget as needed and timing of invoices	154,461	131,410	(23,051)	(15)	Spending budget as needed and timing of invoices
Audit	80,095	80,441	346	0	Timing differences due to various expenses	400,473	397,168	(3,305)	(1)	Timing differences due to various expenses
City Council	562,854	538,840	(24,014)	(4)	Spending budget as needed and timing of invoices	2,814,268	2,449,353	(364,915)	(13)	Spending budget as needed and timing of invoices
Department of Information Technology	2,240,157	1,669,639	(570,518)	(25)	Vacant positions have not been filled and timing of major contracts (IBM, AT&T)	11,200,784	9,101,644	(2,099,140)	(19)	Vacant positions have not been filled and timing of major contracts
Human Resources	223,176	166,630	(56,546)	(25)	Spending budget as needed and timing of invoices	1,115,878	822,155	(293,723)	(26)	Spending budget as needed and timing of invoices
Ethics	28,860	26,064	(2,796)	(10)	Spending budget as needed and timing of invoices	144,299	129,188	(15,111)	(10)	Spending budget as needed and timing of invoices
Executive Offices	1,604,381	1,384,639	(219,742)	(14)	Timing of payment for general contract services & vacant positions	8,021,905	5,966,092	(2,055,813)	(26)	Timing of payment for general contract services & vacant positions
Finance	864,380	751,346	(113,034)	(13)	Timing of invoices	4,321,902	3,708,095	(613,807)	(14)	Timing of invoices
Law	381,275	323,339	(57,936)	(15)	Spending budget as needed and timing of invoices	1,906,375	1,561,802	(344,573)	(18)	Spending budget as needed and timing of invoices
Parks, Recreation, and Cultural Affairs	2,389,531	1,527,943	(861,588)	(36)	Timing of invoices for seasonal recreational programming & vacant positions	11,947,657	8,129,418	(3,818,239)	(32)	Timing of invoices for seasonal recreational & vacant positions
Planning and Community Development	707,123	627,528	(79,595)	(11)	Vacant positions have not been filled and timing of invoices	3,535,617	3,166,741	(368,876)	(10)	Vacant positions have not been filled and timing of invoices
Procurement	71,410	65,778	(5,632)	(8)	Spending budget as needed and timing of invoices	357,051	328,641	(28,410)	(8)	Spending budget as needed and timing of invoices
Public Works	1,775,501	2,089,435	313,934	18	Timing of invoices related to flood expenses	8,877,505	10,992,879	2,115,374	24	Timing of invoices related to flood expenses
Total general government	10,959,635	9,277,174	(1,682,461)	(15)		54,798,175	46,884,586	(7,913,589)	(14)	
Non-Departmental Expenditures	13,159,979	15,243,376	2,083,397	16	Timing diff: debt paymts paid 2 times per year, water chrgs more than anticipated	65,799,895	49,098,722	(16,701,173)	(25)	Timing diff: debt paymts paid 2 times per year, water chrgs more
Total Expenditures	46,626,876	45,926,558	(700,318)	(2)		233,134,381	198,482,989	(34,651,392)	(15)	
Over/Under Revenues and Expenditur	2,961,723	(9,236,541)	(12,198,264)	(412)		42,201,956	103,252,699	61,050,743	145	

* 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.