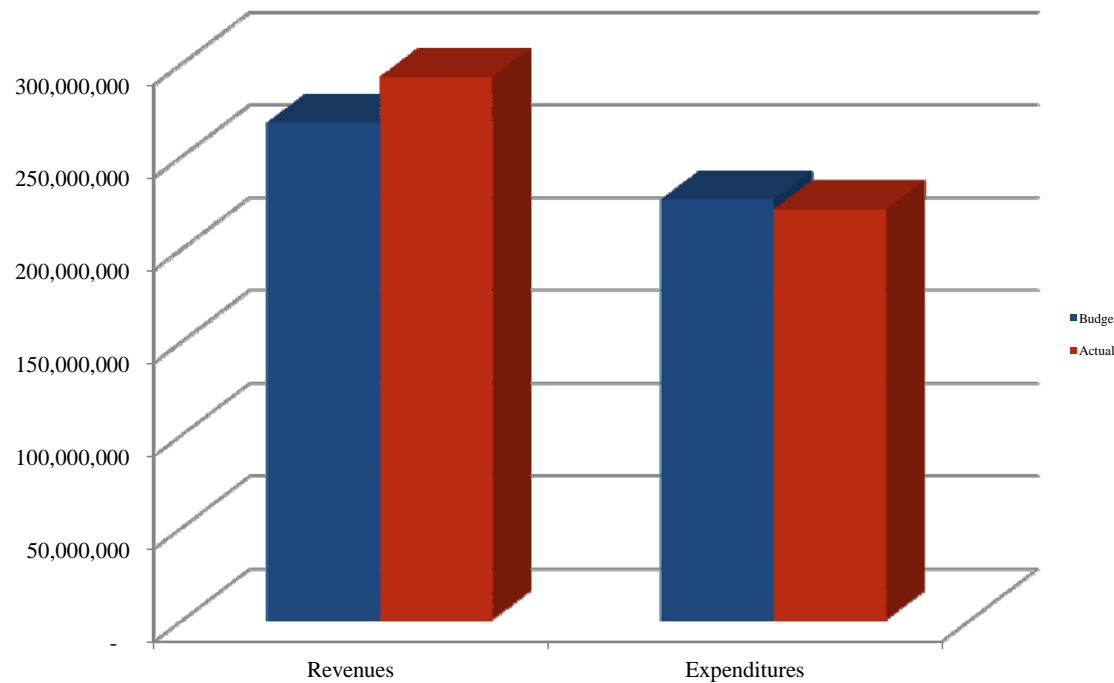


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: NOV-2012

Category	Budget Nov-12	Actual Nov-12	Variance \$	Variance %
Revenues	267,505,739	292,071,949	24,566,210	9%
Expenditures	225,950,370	220,713,581	(5,236,789)	-2%
Surplus (deficit) of revenues over expenditures	41,555,369	71,358,368	29,802,999	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 is under budget by 5%, which is due mainly to vacant positions.

General government departments are under budget by 8%, which is due mainly to timing of invoices.

Non-departmental is over budget by 12%, which is due mainly to timing of debt payments.

CITY OF ATLANTA SET OF BOOKS
General Fund (1001) - Budget Variance Analysis
Current Period: NOV-2012

	Budget Nov-12	Actual Nov-12	Budget Variance	Var %	Key Variance Explanation	YTD Budget Nov-12	YTD Actual Nov-12	Budget Variance	Var %	Key Variance Explanation
Revenues:										
Current year property taxes	21,917,752	2,944,364	(18,973,388)	(87)	Moderate-Tax Collections Due date was Sept/Oct. 2012/96% Collection Rate	138,285,719	164,779,025	26,493,307	19	Moderate-Tax Collections Due date was Sept/Oct. 2012/96% Collection Rate
Local option sales tax	8,535,708	8,347,264	(188,444)	(2)	Moderate-Expected Higher % Allocation effective January 2013.	44,090,614	42,078,633	(2,011,981)	(5)	Moderate-Expected Higher % Allocation effective January 2013.
Public utility franchise	1,633,605	1,630,373	(3,232)	(0)	Low	9,987,979	12,808,380	2,820,401	28	Low
Indirect cost recovery	1,825,522	2,580,526	755,004	41	Low-No Change Expected Monthly JE by Accounting Office	12,821,257	12,902,630	81,373	1	Low-No Change Expected Monthly JE by Accounting Office
General business license	427,201	326,157	(101,044)	(24)	Low-Corporate Gross Revenue levels	3,085,395	2,807,728	(277,667)	(9)	Low-Corporate Gross Revenue levels
Insurance premium	3,940,000	-	(3,940,000)	(100)	Low-Payment due in October	19,700,000	20,924,594	1,224,594	6	Low-Payment due in October
Other licenses and permits	2,158,163	3,621,486	1,463,324	68	Moderate	5,792,044	5,521,057	(270,986)	(5)	Moderate
Fines and forfeitures	1,687,160	1,537,482	(149,677)	(9)	Moderate	8,145,753	9,129,719	983,966	12	Moderate
Alcohol	1,475,453	1,252,822	(222,631)	(15)	Moderate	6,789,341	6,267,284	(522,056)	(8)	Moderate
Hotel and motel tax*	1,022,183	1,219,891	197,708	19	Low-Improved RevPAR and Occup. Levels	4,470,349	4,997,348	526,998	12	Low-Improved RevPAR and Occup. Levels
Intangible recording taxes	284,581	411,928	127,348	100	Low	1,446,085	1,634,352	188,266	13	Low
Land and building rentals	1,089,795	226,773	(863,022)	(79)	Low	3,822,652	1,862,037	(1,960,616)	(51)	Low
Real estate transfer taxes	110,532	87,750	(22,781)	(21)	Low-Predicated on Stable RE Market	726,642	564,494	(162,148)	(22)	Low-Predicated on Stable RE Market
Other revenues	1,020,894	1,840,700	819,807	80	Includes motor vehicle, charge for services and misc. revenues	8,341,908	5,794,667	(2,547,241)	(31)	Includes motor vehicle, charge for services and misc. revenues
Total Revenues	47,128,547	26,027,518	(21,101,029)	(45)		267,505,739	292,071,949	24,566,210	9	
Expenditures										
Public safety:										
Police	14,054,290	13,178,735	(875,555)	(6)	Under budget due to timing related to filling sworn and civilian positions	70,271,450	67,241,451	(3,029,999)	(4)	Under budget due to timing related to filling sworn and civilian positions
Fire	6,400,867	5,602,577	(798,290)	(12)	Under budget due to timing related to filling sworn and civilian positions	32,004,337	29,677,957	(2,326,380)	(7)	Under budget due to timing related to filling sworn and civilian positions
Corrections	2,133,792	1,786,992	(346,800)	(16)	Under Budget due to conservative spending and timing of invoices.	10,668,962	10,644,528	(24,434)	(0)	Under Budget due to conservative spending and timing of invoices.
Courts	740,435	733,097	(7,338)	(1)	Under budget due to timing of invoices related to repair/maintenance	3,702,173	3,475,346	(226,827)	(6)	Under budget due to one vacant position and timing of invoices
Solicitor	244,412	262,294	17,882	7	Over budget due to increase in extra/help and part time expenses	1,222,060	1,267,682	45,622	4	Over budget due to increase in extra/help and part time expenses
Public Defender	128,808	116,911	(11,897)	(9)	Spending budget as needed and timing of invoices	644,040	614,517	(29,523)	(5)	Spending budget as needed and timing of invoices
Total public safety	23,702,604	21,680,606	(2,021,998)	(9)		118,513,022	112,921,481	(5,591,541)	(5)	
General Government										
Citizens Review Board	30,958	27,665	(3,293)	(11)	Vacant position has not been filled	154,788	98,942	(55,846)	(36)	Vacant position has not been filled
Audit	116,628	106,302	(10,326)	(9)	Spending budget as needed and timing of invoices	583,142	454,966	(128,176)	(22)	Spending budget as needed and timing of invoices
City Council	635,365	528,984	(106,381)	(17)	Spending budget as needed and timing of invoices	3,176,824	2,679,987	(496,837)	(16)	Spending budget as needed and timing of invoices
Department of Information Technology	2,340,815	1,855,230	(485,585)	(21)	Timing of IBM, Oracle, Accela, Telecom bills and other major maintenance contracts	11,704,076	12,269,539	565,463	5	Over budget due to Courts IVR system upgrade and 311 Call Center
Human Resources	403,807	356,473	(47,334)	(12)	Vacant positions have not been filled and timing of invoices	2,019,037	1,891,492	(127,545)	(6)	Vacant positions have not been filled and timing of invoices
Ethics	29,312	29,347	35	0	Spending budget as needed	146,559	147,251	692	0	Spending budget as needed
Executive Offices	2,202,376	1,766,397	(435,979)	(20)	Vacant positions have not been filled and timing of invoices	11,011,878	7,724,477	(3,287,401)	(30)	Vacant positions have not been filled and timing of invoices
Finance	1,020,231	964,369	(55,862)	(5)	Spending budget as needed and timing of invoices	5,101,153	4,867,313	(233,840)	(5)	Spending budget as needed and timing of invoices
Law	472,839	540,034	67,195	14	Spending budget as needed and timing of invoices	2,364,193	2,222,821	(141,372)	(6)	Spending budget as needed and timing of invoices
Parks, Recreation, and Cultural Affairs	2,599,378	2,296,416	(302,962)	(12)	Timing of expenditures related to seasonal activities	12,996,890	11,797,927	(1,198,963)	(9)	Timing of expenditures related to seasonal activities
Planning and Community Development	213,063	978,283	765,220	359	Spending budget as needed and timing of invoices	1,065,315	1,506,146	440,831	41	Spending budget as needed and timing of invoices
Procurement	72,686	73,312	626	1	Over budget due to position moved from Office of Sustainability	363,431	373,529	10,098	3	Over budget due to position moved from Office of Sustainability
Public Works	2,080,327	1,667,964	(412,363)	(20)	Under budget due to timing of invoices	10,401,635	10,038,323	(363,312)	(3)	Under budget due to timing of invoices
Total general government	12,217,785	11,190,776	(1,027,009)	(8)		61,088,921	56,072,713	(5,016,208)	(8)	
Non-Departmental Expenditures	9,269,685	29,073,834	19,804,149	214	Over budget due mainly to timing of debt payments	46,348,427	51,719,387	5,370,960	12	Over budget due mainly to timing of debt payments
Total Expenditures	45,190,074	61,945,216	16,755,142	37		225,950,370	220,713,581	(5,236,789)	(2)	
Over/Under Revenues and Expenditur	1,938,473	(35,917,698)	(37,856,171)	(1,953)		41,555,369	71,358,368	29,802,999	72	

* The City of Atlanta receives collections of hotel/motel tax revenues
The Georgia World Congress Center and Georgia Dome receives 75.01% of
the revenues collected. The City of Atlanta retains 24.99% of the revenues.