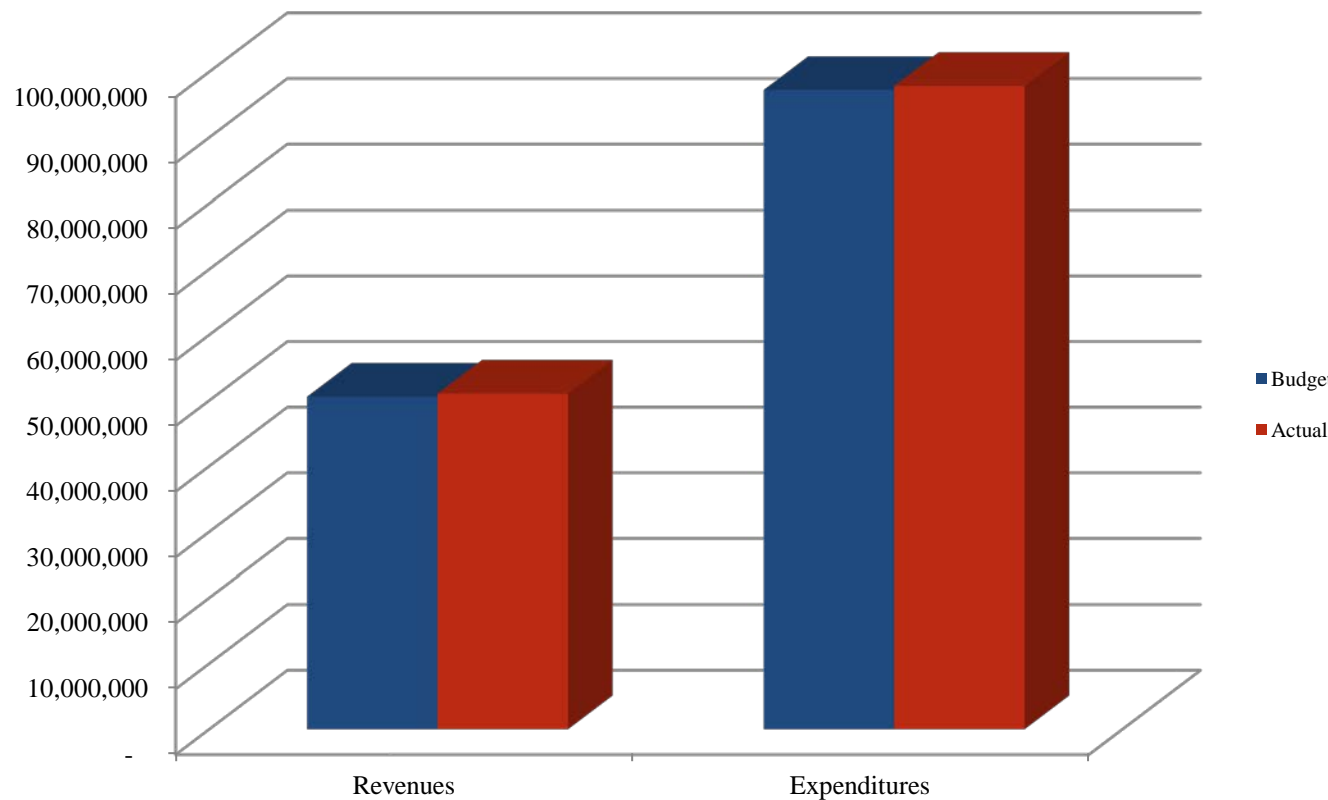


**CITY OF ATLANTA**  
**General Fund - Budget Variance Analysis**  
**Current Period: AUG-2013**

| Category   | Budget<br>Aug-13    | Actual<br>Aug-13    | Variance<br>\$   | Variance<br>% |
|--|---------------------|---------------------|------------------|---------------|
| Revenues   | 50,584,074          | 51,060,487          | 476,413          | 1%            |
| Expenditures   | 97,235,344          | 97,853,334          | 617,990          | 1%            |
| <b>Surplus (deficit) of revenues over expenditures</b> | <b>(46,651,270)</b> | <b>(46,792,847)</b> | <b>(141,577)</b> | <b>N/A</b>    |



**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 2% due to vacancies and timing of invoices.

**General government** departments are under budget by 20%, which is due mainly to timing of invoices.

**Non-departmental** is over budget due to operating transfer (\$9.2MM) for Underground and 60 day accruals for the month of August.

**CITY OF ATLANTA SET OF BOOKS**  
**General Fund (1001) - Budget Variance Analysis**  
**Current Period: AUG-2013**

|   | <b>Budget<br/>Aug-13</b> | <b>Actual<br/>Aug-13</b> | <b>Budget<br/>Variance</b> | <b>Var %</b> | <b>Key Variance<br/>Explanation</b>   | <b>YTD Budget<br/>Aug-13</b> | <b>YTD Actual<br/>Aug-13</b> | <b>Budget<br/>Variance</b> | <b>Var %</b> | <b>Key Variance<br/>Explanation</b>   |
|---|--------------------------|--------------------------|----------------------------|--------------|---|------------------------------|------------------------------|----------------------------|--------------|---|
| <b>Revenues:</b>                            |                          |                          |                            |              |   |                              |                              |                            |              |   |
| Current year property taxes                 | 4,428,775                | 2,993,931                | (1,434,844)                | (32)         | Low-Tax Collections Due date is Sept/Oct. 2013/98% Coll. Rate Assumption  | 4,447,272                    | 3,550,001                    | (897,271)                  | (20)         | Low-Tax Collections Due date is Sept/Oct. 2013/98% Coll. Rate Assumption  |
| Local option sales tax                      | 8,738,352                | 8,047,447                | (690,905)                  | (8)          | Moderate  | 17,120,630                   | 16,395,477                   | (725,153)                  | (4)          | Moderate  |
| Public utility franchise                    | 1,665,988                | 1,632,900                | (33,088)                   | (2)          | Low   | 4,788,947                    | 5,367,628                    | 578,681                    | 12           | Low   |
| Indirect cost recovery                      | 2,566,171                | 2,574,100                | 7,929                      | 0            | Moderate-Based on Monthly JE by Accounting Office   | 5,248,152                    | 4,641,169                    | (606,983)                  | (12)         | Moderate-Based on Monthly JE by Accounting Office   |
| General business license                    | 798,735                  | 1,416,136                | 617,401                    | 77           | Low-Corporate Gross Revenue levels  | 1,651,696                    | 2,302,094                    | 650,398                    | 39           | Low-Corporate Gross Revenue levels  |
| Insurance premium                           | -                        | -                        | -                          | -            | Low-Payment due in October  | -                            | -                            | -                          | -            | Low-Payment due in October  |
| Other licenses and permits                  | 709,403                  | 578,135                  | (131,268)                  | (19)         | Moderate  | 1,431,447                    | 1,909,364                    | 477,917                    | 33           | Moderate  |
| Fines and forfeitures                       | 2,039,342                | 2,407,819                | 368,477                    | 18           | Moderate-Based on ticketing activity  | 3,668,637                    | 3,857,633                    | 188,996                    | 5            | Moderate-Based on ticketing activity  |
| Alcohol                                     | 1,545,753                | 423,932                  | (1,121,821)                | (73)         | Moderate  | 2,798,051                    | 1,748,932                    | (1,049,119)                | (37)         | Moderate  |
| Hotel and motel tax*                        | 507,594                  | 1,274,105                | 766,511                    | 151          | Low-Improved RevPAR and Occup. Levels   | 2,050,805                    | 2,326,483                    | 275,678                    | 13           | Low-Improved RevPAR and Occup. Levels   |
| Intangible recording taxes                  | 371,955                  | 447,765                  | 75,810                     | 20           | Low   | 545,262                      | 925,409                      | 380,147                    | 70           | Low   |
| Land and building rentals                   | 317,725                  | 435,179                  | 117,454                    | 37           | Moderate-Reflects lower INS rentals   | 981,387                      | 2,316,948                    | 1,335,561                  | 136          | Moderate-Reflects lower INS rentals   |
| Real estate transfer taxes                  | 225,145                  | 151,889                  | (73,256)                   | (33)         | Low-Predicated on Stable RE Market  | 306,371                      | 374,561                      | 68,190                     | 22           | Low-Predicated on Stable RE Market  |
| Other revenues                              | 4,280,456                | 2,246,534                | (2,033,922)                | (48)         | Includes motor vehicle, charge for services and misc. revenues  | 5,545,417                    | 5,344,788                    | (200,629)                  | (4)          | Includes motor vehicle, charge for services and misc. revenues  |
| <b>Total Revenues</b>                       | <b>28,195,393</b>        | <b>24,629,872</b>        | <b>(3,565,521)</b>         | <b>(13)</b>  |   | <b>50,584,074</b>            | <b>51,060,487</b>            | <b>476,413</b>             | <b>1</b>     |   |
| <b>Expenditures</b>                         |                          |                          |                            |              |   |                              |                              |                            |              |   |
| <b>Public safety:</b>                       |                          |                          |                            |              |   |                              |                              |                            |              |   |
| Police                                      | 13,662,674               | 14,566,341               | 903,667                    | 7            | Over budget due to vehicle purchase payment   | 27,516,123                   | 29,077,110                   | 1,560,987                  | 6            | Over budget due to overtime and vehicle payment   |
| Fire  | 7,102,142                | 5,244,540                | (1,857,602)                | (26)         | Under budget due to vacant positions  | 13,658,633                   | 11,283,577                   | (2,375,056)                | (17)         | Under budget due to vacant positions  |
| Corrections                                 | 2,238,794                | 2,495,793                | 256,999                    | 11           | Over budget due to overtime and payment for Jail Management System (\$204K)   | 4,689,589                    | 4,931,384                    | 241,795                    | 5            | Over budget due to overtime and payment for Jail Management System (\$204K)   |
| Courts                                      | 845,794                  | 698,225                  | (147,569)                  | (17)         | Under budget due to vacant positions and timing of invoices   | 1,586,765                    | 1,298,200                    | (288,565)                  | (18)         | Under budget due to vacant positions and timing of invoices   |
| Solicitor                                   | 277,201                  | 287,257                  | 10,056                     | 4            | Over budget due to extra help and supplies higher than anticipated  | 540,138                      | 553,351                      | 13,213                     | 2            | Over budget due to extra help and supplies higher than anticipated  |
| Public Defender                             | 145,824                  | 147,499                  | 1,675                      | 1            | Over budget due to professional services higher than anticipated  | 271,938                      | 272,008                      | 70                         | 0            | Spending budget as needed and timing of invoices  |
| <b>Total public safety</b>                  | <b>24,272,429</b>        | <b>23,439,655</b>        | <b>(832,774)</b>           | <b>(3)</b>   |   | <b>48,263,186</b>            | <b>47,415,630</b>            | <b>(847,556)</b>           | <b>(2)</b>   |   |
| <b>General Government</b>                   |                          |                          |                            |              |   |                              |                              |                            |              |   |
| Citizens Review Board                       | 28,692                   | 45,343                   | 16,651                     | 58           | Spending budget as needed and timing of invoices  | 59,954                       | 88,406                       | 28,452                     | 47           | Spending budget as needed and timing of invoices  |
| Audit                                       | 65,583                   | 297                      | (65,286)                   | (100)        | Under budget due to -\$64K accrual reversal   | 127,361                      | 127,002                      | (359)                      | (0)          | Spending budget as needed and timing of invoices  |
| City Council                                | 722,093                  | 534,350                  | (187,743)                  | (26)         | Timing differences of planned expenditures and unfilled vacancies   | 1,471,727                    | 1,131,070                    | (340,657)                  | (23)         | Timing differences of planned expenditures and unfilled vacancies   |
| Department of Information Technology        | 4,539,812                | 930,057                  | (3,609,755)                | (80)         | Under budget due to timing of invoices  | 6,639,273                    | 5,048,539                    | (1,590,734)                | (24)         | Under budget due to timing of invoices  |
| Human Resources                             | 414,522                  | 384,662                  | (29,860)                   | (7)          | Vacant positions have not been filled and timing of invoices  | 781,935                      | 773,287                      | (8,648)                    | (1)          | Vacant positions have not been filled and timing of invoices  |
| Ethics                                      | 19,638                   | 33,763                   | 14,125                     | 72           | Spending budget as needed   | 65,619                       | 65,415                       | (204)                      | (0)          | Spending budget as needed   |
| Executive Offices                           | 3,022,618                | 1,656,626                | (1,365,992)                | (45)         | Vacant positions have not been filled and timing of invoices  | 5,537,771                    | 3,022,433                    | (2,515,338)                | (45)         | Vacant positions have not been filled and timing of invoices  |
| Finance                                     | 1,182,355                | 799,891                  | (382,464)                  | (32)         | Spending budget as needed and timing of invoices  | 1,667,936                    | 1,648,496                    | (19,440)                   | (1)          | Spending budget as needed and timing of invoices  |
| Law   | 481,165                  | 509,907                  | 28,742                     | 6            | Spending budget as needed and timing of invoices  | 952,529                      | 887,232                      | (65,297)                   | (7)          | Spending budget as needed and timing of invoices  |
| Parks, Recreation, and Cultural Affairs     | 2,787,973                | 2,645,680                | (142,293)                  | (5)          | Timing of expenditures related to seasonal activities   | 5,187,814                    | 5,217,244                    | 29,430                     | 1            | Timing of expenditures related to seasonal activities   |
| Planning and Community Development          | 159,901                  | 170,719                  | 10,818                     | 7            | Spending budget as needed and timing of invoices  | 307,830                      | 296,724                      | (11,106)                   | (4)          | Spending budget as needed and timing of invoices  |
| Procurement                                 | 74,199                   | 84,076                   | 9,877                      | 13           | Spending budget as needed and timing of invoices  | 147,437                      | 153,335                      | 5,898                      | 4            | Spending budget as needed and timing of invoices  |
| Public Works                                | 2,410,153                | 2,392,251                | (17,902)                   | (1)          | Spending budget as needed and timing of invoices  | 4,435,553                    | 3,478,895                    | (956,658)                  | (22)         | Under budget due to the timing of invoices  |
| <b>Total general government</b>             | <b>15,908,704</b>        | <b>10,187,622</b>        | <b>(5,721,082)</b>         | <b>(36)</b>  |   | <b>27,382,739</b>            | <b>21,938,078</b>            | <b>(5,444,661)</b>         | <b>(20)</b>  |   |
| Non-Departmental Expenditures               | 6,285,229                | 17,766,418               | 11,481,189                 | 183          | Nondepartmental is over budget due to \$9.2MM Underground subsidy transferred for the full year and \$3.4MM 60 day accrual recorded for the month of August | 21,589,419                   | 28,499,626                   | 6,910,207                  | 32           | Nondepartmental is over budget due to \$9.2MM Underground subsidy transferred for the full year and \$3.4MM 60 day accrual recorded for the month of August |
| <b>Total Expenditures</b>                   | <b>46,466,362</b>        | <b>51,393,695</b>        | <b>4,927,333</b>           | <b>11</b>    |   | <b>97,235,344</b>            | <b>97,853,334</b>            | <b>617,990</b>             | <b>1</b>     |   |
| <b>Over/Under Revenues and Expenditures</b> | <b>(18,270,969)</b>      | <b>(26,763,823)</b>      | <b>(8,492,854)</b>         | <b>46</b>    |   | <b>(46,651,270)</b>          | <b>(46,792,847)</b>          | <b>(141,577)</b>           | <b>0</b>     |   |

\* 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.