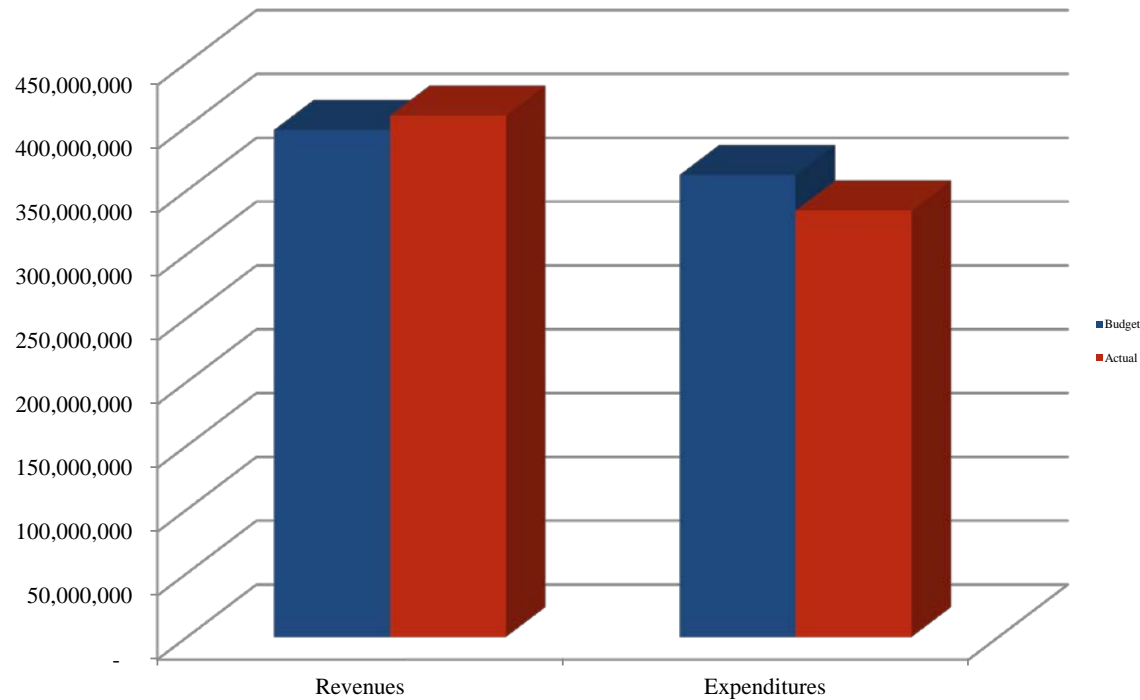


**CITY OF ATLANTA**  
**General Fund - Budget Variance Analysis**  
**Current Period: FEB-2013**

Category	Budget Feb-13	Actual Feb-13	Variance \$	Variance %
Revenues	397,302,626	408,534,875	11,232,249	3%
Expenditures	362,117,611	334,057,512	(28,060,099)	-8%
<b>Surplus (deficit) of revenues over expenditures</b>	<b>35,185,015</b>	<b>74,477,363</b>	<b>39,292,348</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 6%, which is due mainly to vacant positions.

**General government** departments are under budget by 12%, which is due mainly to timing of invoices.

**Non-departmental** is under budget by 7%, which is due mainly to timing of debt payments.

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

	<b>Budget Feb-13</b>	<b>Actual Feb-13</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>	<b>YTD Budget Feb-13</b>	<b>YTD Actual Feb-13</b>	<b>Budget Variance</b>	<b>Var %</b>	<b>Key Variance Explanation</b>
<b>Revenues:</b>										
Current year property taxes	1,517,866	122,734	(1,395,132)	(92)	Moderate-Tax Collections Due date was Sept/Oct. 2012/96% Coll. Rate Assumption	159,331,630	170,226,570	10,894,941	7	Moderate-Tax Collections Due date was Sept/Oct. 2012/96% Coll. Rate Assumption
Local option sales tax	9,355,810	7,674,483	(1,681,427)	(18)	Moderate	68,102,565	68,229,578	127,013	(0)	Moderate
Public utility franchise	1,963,093	33,499,425	31,536,332	1,606	Low-Georgia Power due in January	52,144,696	50,962,143	(1,182,553)	(2)	Low-Georgia Power due in January
Indirect cost recovery	2,519,337	2,403,409	(115,927)	(5)	Moderate-Based on Monthly JE by Accounting Office	20,227,041	20,112,858	(114,183)	(1)	Moderate-Based on Monthly JE by Accounting Office
General business license	4,306,198	6,857,818	2,551,620	59	Low-Corporate Gross Revenue levels	8,832,690	11,185,805	2,353,115	27	Low-Corporate Gross Revenue levels
Insurance premium	-	-	-	-	Low-Payment due in October	19,700,000	20,924,594	1,224,594	6	Low-Payment due in October
Other licenses and permits	932,981	654,933	(278,048)	(30)	Moderate	11,945,609	11,207,351	(738,258)	(6)	Moderate
Fines and forfeitures	3,080,830	1,403,172	(1,677,658)	(54)	Moderate-Based on ticketing activity	14,337,622	13,910,148	(427,474)	(3)	Moderate-Based on ticketing activity
Alcohol	1,093,995	474,620	(619,374)	(57)	Moderate	10,501,296	9,535,813	(965,483)	(9)	Moderate
Hotel and motel tax*	819,906	1,330,713	510,808	62	Low-Improved RevPAR and Occup. Levels	7,355,790	8,521,745	1,165,955	16	Low-Improved RevPAR and Occup. Levels
Infrangible recording taxes	230,113	342,196	112,083	49	Low	2,352,072	2,627,825	275,754	12	Low
Land and building rentals	1,595,007	752,704	(842,303)	(53)	Moderate-Reflects lower INS rentals	6,320,825	3,405,508	(2,915,317)	(46)	Moderate-Reflects lower INS rentals
Real estate transfer taxes	87,063	150,004	62,941	72	Low-Predicated on Stable RE Market	1,084,648	888,842	(195,806)	(18)	Low-Predicated on Stable RE Market
Other revenues	1,794,872	2,097,925	303,052	17	Includes motor vehicle, charge for services and misc. revenues	15,066,143	16,796,093	1,729,950	11	Includes motor vehicle, charge for services and misc. revenues
<b>Total Revenues</b>	<b>29,297,070</b>	<b>57,764,036</b>	<b>28,466,966</b>	<b>97</b>		<b>397,302,626</b>	<b>408,534,875</b>	<b>11,232,249</b>	<b>3</b>	
<b>Expenditures</b>										
<b>Public safety:</b>										
Police	14,054,290	11,856,018	(2,198,272)	(16)	Under budget due to timing related to filling sworn and civilian positions	112,434,320	106,108,081	(6,326,239)	(6)	Under budget due to timing related to filling sworn and civilian positions
Fire	6,359,201	5,256,286	(1,102,915)	(17)	Under budget due to timing related to filling sworn and civilian positions	50,873,605	47,105,521	(3,768,084)	(7)	Under budget due to timing related to filling sworn and civilian positions
Corrections	2,133,792	1,856,616	(277,176)	(13)	Under Budget due to conservative spending and timing of invoices	17,070,339	17,009,584	(60,755)	(0)	Under budget due to timing of invoices.
Courts	740,435	636,842	(103,593)	(14)	Under budget due to timing of invoices related to repair/maintenance	5,923,477	5,438,015	(485,462)	(8)	Under budget due to vacant position and timing of invoices
Solicitor	244,412	225,221	(19,191)	(8)	Under budget due to timing of invoices	1,955,295	1,982,923	27,628	1	Over budget due to increase in extra-help and part time expenses
Public Defender	128,808	123,825	(4,983)	(4)	Spending budget as needed and timing of invoices	1,030,465	983,216	(47,249)	(5)	Spending budget as needed and timing of invoices
<b>Total public safety</b>	<b>23,660,938</b>	<b>19,954,808</b>	<b>(3,706,130)</b>	<b>(16)</b>		<b>189,287,501</b>	<b>178,627,340</b>	<b>(10,660,161)</b>	<b>(6)</b>	
<b>General Government</b>										
Citizens Review Board	30,958	28,801	(2,157)	(7)	Spending budget as needed and timing of invoices	247,660	187,216	(60,444)	(24)	Spending budget as needed and timing of invoices
Audit	116,628	59,287	(57,341)	(49)	Spending budget as needed and timing of invoices	933,027	687,495	(245,532)	(26)	Spending budget as needed and timing of invoices
City Council	639,531	455,343	(184,188)	(29)	Spending budget as needed and timing of invoices	5,116,251	4,273,888	(842,363)	(16)	Spending budget as needed and timing of invoices
Department of Information Technology	2,340,815	1,237,634	(1,103,181)	(47)	Spending budget as needed and timing of invoices	18,726,522	17,421,481	(1,305,041)	(7)	Spending budget as needed and timing of invoices
Human Resources	403,807	351,904	(51,903)	(13)	Vacant positions have not been filled and timing of invoices	3,230,459	3,019,550	(210,909)	(7)	Vacant positions have not been filled and timing of invoices
Ethics	29,312	28,782	(530)	(2)	Spending budget as needed	234,494	236,700	2,206	1	Spending budget as needed
Executive Offices	2,318,670	1,693,351	(625,319)	(27)	Vacant positions have not been filled and timing of invoices	18,549,361	12,937,642	(5,611,719)	(30)	Vacant positions have not been filled and timing of invoices
Finance	1,020,231	958,318	(61,913)	(6)	Spending budget as needed and timing of invoices	8,161,845	7,270,701	(891,144)	(11)	Spending budget as needed and timing of invoices
Law	472,839	523,723	50,884	11	Spending budget as needed and timing of invoices	3,782,708	3,599,821	(182,887)	(5)	Spending budget as needed and timing of invoices
Parks, Recreation, and Cultural Affairs	2,599,378	2,086,472	(512,906)	(20)	Timing of expenditures related to seasonal activities	20,795,024	18,208,593	(2,586,431)	(12)	Timing of expenditures related to seasonal activities
Planning and Community Development	215,646	172,819	(42,827)	(20)	Spending budget as needed and timing of invoices	1,725,171	2,007,242	282,071	16	Over budget due to HUD repayment and costs related to aging fleet
Procurement	72,686	61,923	(10,763)	(15)	Spending budget as needed and timing of invoices	581,489	586,209	4,720	1	Over budget due to position moved from Office of Sustainability
Public Works	2,080,327	1,931,696	(148,631)	(7)	Spending budget as needed and timing of invoices	16,642,616	16,433,696	(208,920)	(1)	Spending budget as needed and timing of invoices
<b>Total general government</b>	<b>12,340,828</b>	<b>9,590,053</b>	<b>(2,750,775)</b>	<b>(22)</b>		<b>98,726,627</b>	<b>86,870,234</b>	<b>(11,856,393)</b>	<b>(12)</b>	
Non-Departmental Expenditures	9,262,935	4,694,802	(4,568,133)	(49)	Spending budget as needed and timing of invoices	74,103,483	68,559,938	(5,543,545)	(7)	Spending budget as needed and timing of invoices
<b>Total Expenditures</b>	<b>45,264,701</b>	<b>34,239,663</b>	<b>(11,025,038)</b>	<b>(24)</b>		<b>362,117,611</b>	<b>334,057,512</b>	<b>(28,060,099)</b>	<b>(8)</b>	
<b>Over/Under Revenues and Expenditure</b>	<b>(15,967,631)</b>	<b>23,524,373</b>	<b>39,492,004</b>	<b>(247)</b>		<b>35,185,015</b>	<b>74,477,363</b>	<b>39,292,348</b>	<b>112</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.