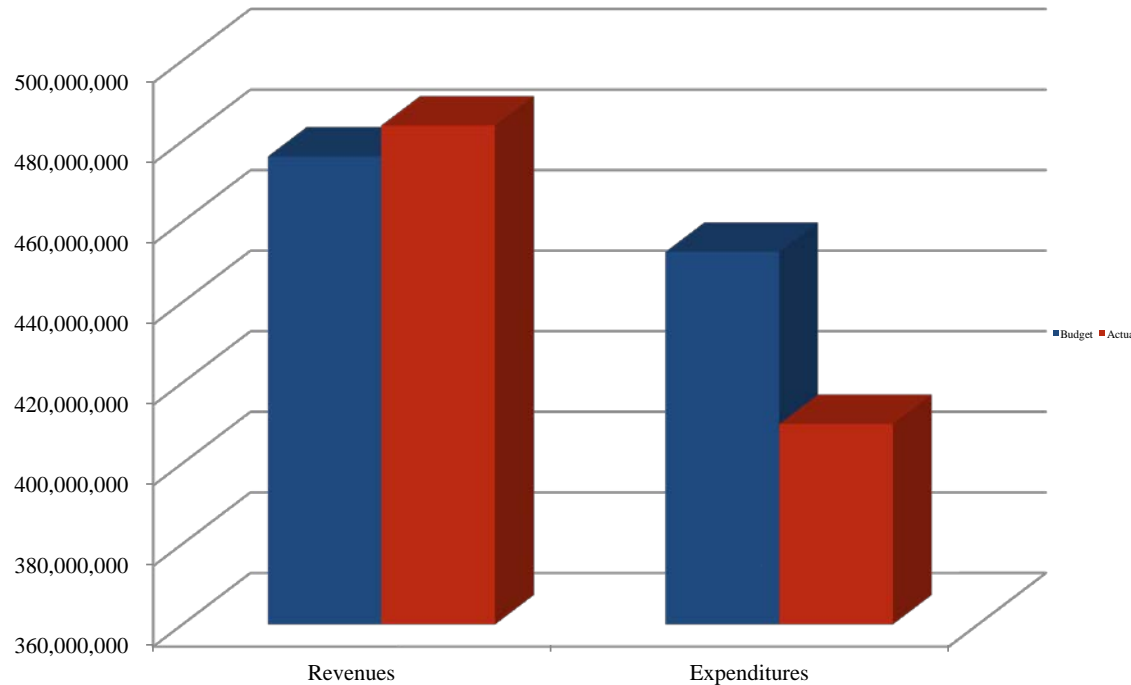


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: APR-2013

Category	Budget Apr-13	Actual Apr-13	Variance \$	Variance %
Revenues	476,148,214	483,886,632	7,738,417	2%
Expenditures	452,480,350	409,710,511	(42,769,839)	-9%
Surplus (deficit) of revenues over expenditures	23,667,864	74,176,121	50,508,256	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 12%, which is due mainly to timing of invoices.

Non-departmental is under budget by 17%, which is due mainly to timing of invoices.

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

	Budget Apr-13	Actual Apr-13	Budget Variance	Var %	Key Variance Explanation	YTD Budget Apr-13	YTD Actual Apr-13	Budget Variance	Var %	Key Variance Explanation
Revenues:										
Current year property taxes	391,330	436,803	45,473	12	Moderate-Tax Collections Due date was Sept/Oct. 2012.96% Coll. Rate Assumption	161,374,157	170,722,054	9,347,898	6	Moderate-Tax Collections Due date was Sept/Oct. 2012.96% Coll. Rate Assumption
Local option sales tax	12,162,520	8,292,103	(3,870,417)	(32)	Moderate	88,896,996	84,399,036	(4,497,960)	(5)	Moderate
Public utility franchise	5,568,153	1,677,250	(3,890,903)	(70)	Moderate	59,353,010	54,893,173	(4,459,837)	(8)	Moderate
Indirect cost recovery	2,519,337	2,403,409	(115,928)	(5)	Moderate-Based on Monthly JE by Accounting Office	25,265,714	24,919,676	(346,038)	(1)	Moderate-Based on Monthly JE by Accounting Office
General business license	10,267,981	10,579,735	311,754	3	Low-Corporate Gross Revenue levels	32,483,953	36,582,091	4,098,138	13	Low-Corporate Gross Revenue levels
Insurance premium	-	-	-	-	Moderate	19,700,000	20,924,594	1,224,594	6	Moderate
Other licenses and permits	1,105,889	1,010,263	(95,626)	(9)	Moderate	15,566,830	15,292,937	(273,892)	(2)	Moderate
Fines and forfeitures	1,705,812	2,367,780	661,968	39	Moderate-Based on ticketing activity	18,035,924	18,647,808	611,884	3	Moderate-Based on ticketing activity
Alcohol	1,514,701	1,338,721	(175,980)	(12)	Moderate	13,247,681	12,793,694	(453,987)	(3)	Moderate
Hotel and motel tax*	855,179	1,119,008	263,829	31	Low-Improved RevPAR and Occup. Levels	9,473,759	10,631,568	1,157,809	12	Low-Improved RevPAR and Occup. Levels
Intangible recording taxes	285,855	389,195	103,340	36	Low	2,921,558	3,330,948	409,390	14	Low
Land and building rentals	703,160	549,912	(153,248)	(22)	Moderate-Reflects lower INS rentals	7,519,260	3,794,076	(3,725,184)	(50)	Moderate-Reflects lower INS rentals
Real estate transfer taxes	113,899	89,174	(24,725)	(22)	Low-Predicated on Stable RE Market	1,326,899	1,084,414	(242,485)	(18)	Low-Predicated on Stable RE Market
Other revenues	1,513,566	6,243,954	4,730,388	313	Includes motor vehicle, charge for services and misc. revenues	20,982,475	25,870,562	4,888,087	23	Includes motor vehicle, charge for services and misc. revenues
Total Revenues	38,707,383	36,497,306	(2,210,077)	(6)		476,148,214	483,886,632	7,738,417	2	
Expenditures										
Public safety:										
Police	14,054,290	14,803,542	749,252	5	Over budget due to overtime related to Final Four Games	140,542,900	133,697,624	(6,845,276)	(5)	Under budget due to timing related to filling sworn and civilian positions
Fire	6,359,201	6,731,796	372,595	6	Over budget due to overtime related to Final Four Games	63,592,007	58,991,044	(4,600,963)	(7)	Under budget due to timing related to filling sworn and civilian positions
Corrections	2,133,792	1,958,347	(175,445)	(8)	Under Budget due to conservative spending and timing of invoices	21,337,924	20,925,992	(411,932)	(2)	Under budget due to timing of invoices
Courts	740,435	654,983	(85,452)	(12)	Under budget due to timing of invoices related to repair/maintenance	7,404,346	6,702,917	(701,429)	(9)	Under budget due to vacant position and timing of invoices
Solicitor	244,412	255,964	11,552	5	Over budget due to timing of invoices	2,444,119	2,496,439	52,320	2	Over budget due to increase in extra/help and part time expenses
Public Defender	128,808	115,747	(13,061)	(10)	Spending budget as needed and timing of invoices	1,288,081	1,210,700	(77,381)	(6)	Spending budget as needed and timing of invoices
Total public safety	23,660,938	24,520,379	859,441	4		236,609,377	224,024,716	(12,584,661)	(5)	
General Government										
Citizens Review Board	30,958	30,898	(60)	(0)	Spending budget as needed and timing of invoices	309,575	254,195	(55,380)	(18)	Spending budget as needed and timing of invoices
Audit	116,628	117,027	399	0	Spending budget as needed and timing of invoices	1,166,284	863,079	(303,205)	(26)	Spending budget as needed and timing of invoices
City Council	639,531	548,835	(90,696)	(14)	Spending budget as needed and timing of invoices	6,395,314	5,099,584	(1,295,730)	(20)	Spending budget as needed and timing of invoices
Department of Information Technology	2,340,815	1,811,706	(529,109)	(23)	Spending budget as needed and timing of invoices	23,408,153	21,625,878	(1,782,275)	(8)	Spending budget as needed and timing of invoices
Human Resources	403,807	388,128	(15,679)	(4)	Vacant positions have not been filled and timing of invoices	4,038,074	3,781,864	(256,210)	(6)	Vacant positions have not been filled and timing of invoices
Ethics	29,312	27,683	(1,629)	(6)	Spending budget as needed	293,118	301,792	8,674	3	Spending budget as needed
Executive Offices	2,302,003	1,733,910	(568,093)	(25)	Vacant positions have not been filled and timing of invoices	23,020,035	16,237,244	(6,782,791)	(29)	Vacant positions have not been filled and timing of invoices
Finance	1,020,231	1,121,766	101,535	10	Spending budget as needed and timing of invoices	10,202,206	9,227,496	(974,810)	(10)	Spending budget as needed and timing of invoices
Law	472,839	409,138	(63,701)	(13)	Spending budget as needed and timing of invoices	4,728,285	4,494,035	(234,250)	(5)	Spending budget as needed and timing of invoices
Parks, Recreation, and Cultural Affairs	2,599,378	2,521,278	(78,100)	(3)	Timing of expenditures related to seasonal activities	25,993,780	23,344,456	(2,649,324)	(10)	Timing of expenditures related to seasonal activities
Planning and Community Development	215,646	187,719	(27,927)	(13)	Spending budget as needed and timing of invoices	2,156,464	2,376,804	220,340	10	Over budget due to HUD repayment and costs related to aging fleet
Procurement	72,686	81,231	8,545	12	Spending budget as needed and timing of invoices	726,862	738,400	11,538	2	Over budget due to position moved from Office of Sustainability
Public Works	2,083,827	1,895,872	(187,955)	(9)	Spending budget as needed and timing of invoices	20,838,270	20,260,396	(577,874)	(3)	Spending budget as needed and timing of invoices
Total general government	12,327,661	10,875,191	(1,452,470)	(12)		123,276,620	108,605,223	(14,671,397)	(12)	
Non-Departmental Expenditures	9,259,435	3,406,285	(5,853,150)	(63)	Spending budget as needed and timing of invoices	92,594,353	77,080,572	(15,513,781)	(17)	Spending budget as needed and timing of invoices
Total Expenditures	45,248,034	38,801,855	(6,446,179)	(14)		452,480,350	409,710,511	(42,769,839)	(9)	
Over/Under Revenues and Expenditures	(6,540,651)	(2,304,549)	4,236,102	(65)		23,667,864	74,176,121	50,508,256	213	

* 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.