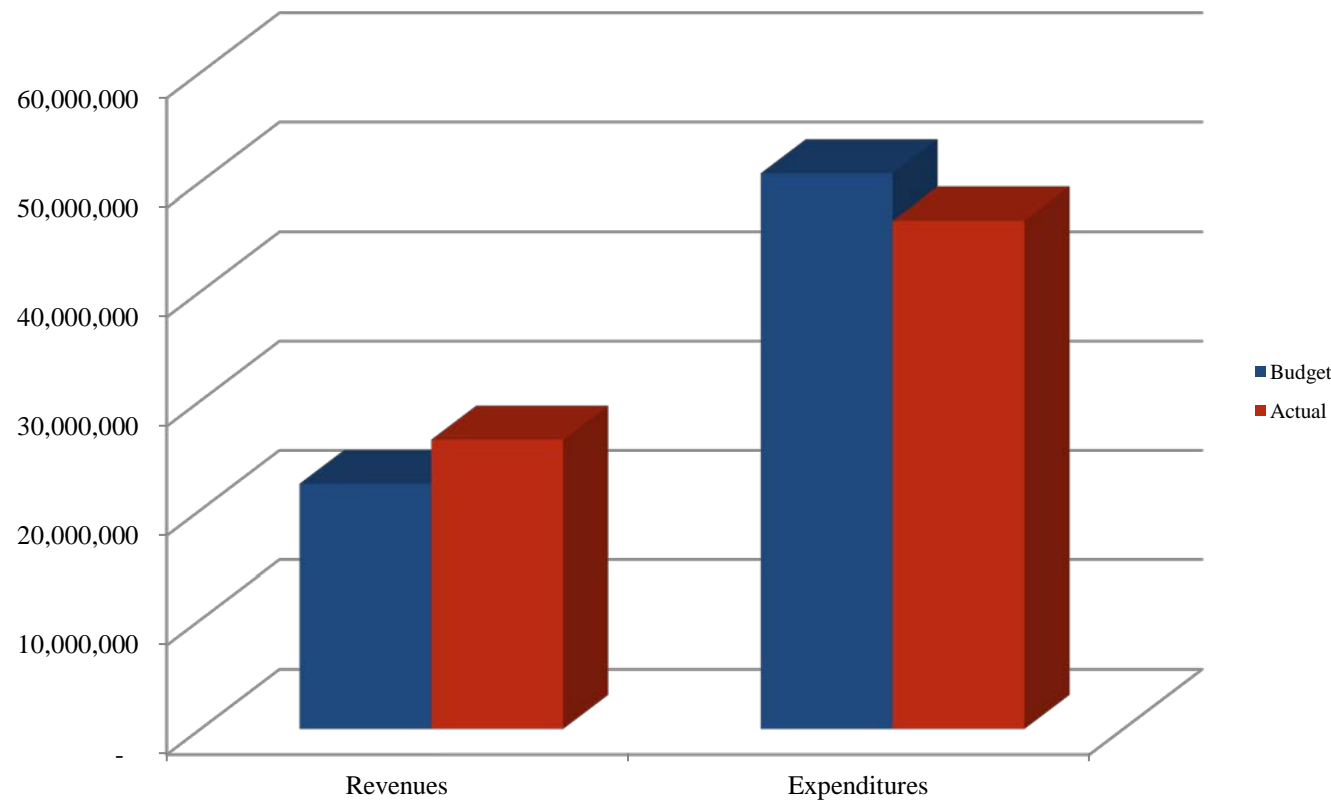


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: JUL-2013

Category	Budget Jul-13	Actual Jul-13	Variance \$	Variance %
Revenues	22,388,682	26,430,615	4,041,933	18%
Expenditures	50,769,072	46,459,640	(4,309,432)	-8%
Surplus (deficit) of revenues over expenditures	(28,380,390)	(20,029,025)	8,351,365	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 spending within budget.

General government departments are over budget by 2%, which is due mainly to timing of invoices.

Non-departmental is under budget by 30%, which is due to timing of operating transfer for Underground and E911.

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

	Budget Jul-13	Actual Jul-13	Budget Variance	Var %	Key Variance Explanation	YTD Budget Jul-13	YTD Actual Jul-13	Budget Variance	Var %	Key Variance Explanation
Revenues:										
Current year property taxes	18,496	556,070	537,574	2,906	Low-Tax Collection Due date is Sept/Oct. 2013/98% Coll. Rate Assumption	18,496	556,070	537,574	2,906	Low-Tax Collection Due date is Sept/Oct. 2013/98% Coll. Rate Assumption
Local option sales tax	8,382,278	8,348,030	(34,248)	(0)	Moderate	8,382,278	8,348,030	(34,248)	(0)	Moderate
Public utility franchise	3,122,959	3,734,728	611,769	20	Low	3,122,959	3,734,728	611,769	20	Low
Indirect cost recovery	2,681,982	2,067,069	(614,913)	(23)	Moderate-Based on Monthly JE by Accounting Office	2,681,982	2,067,069	(614,913)	(23)	Moderate-Based on Monthly JE by Accounting Office
General business license	852,961	885,958	32,997	4	Low-Corporate Gross Revenue levels	852,961	885,958	32,997	4	Low-Corporate Gross Revenue levels
Insurance premium	-	-	-	-	Low-Payment due in October	-	-	-	-	Low-Payment due in October
Other licenses and permits	722,044	1,331,229	609,185	84	Moderate	722,044	1,331,229	609,185	84	Moderate
Fines and forfeitures	1,629,295	1,449,814	(179,481)	(11)	Moderate-Based on ticketing activity	1,629,295	1,449,814	(179,481)	(11)	Moderate-Based on ticketing activity
Alcohol	1,252,298	1,325,000	72,702	6	Moderate	1,252,298	1,325,000	72,702	6	Moderate
Hotel and motel tax*	1,543,211	1,052,378	(490,833)	(32)	Low-Improved RevPAR and Occup. Levels	1,543,211	1,052,378	(490,833)	(32)	Low-Improved RevPAR and Occup. Levels
Intangible recording taxes	173,308	477,644	304,336	176	Low	173,308	477,644	304,336	176	Low
Land and building rentals	663,663	1,881,769	1,218,106	184	Moderate-Reflects lower INS rentals	663,663	1,881,769	1,218,106	184	Moderate-Reflects lower INS rentals
Real estate transfer taxes	81,226	222,672	141,446	174	Low-Predicated on Stable RE Market	81,226	222,672	141,446	174	Low-Predicated on Stable RE Market
Other revenues	1,264,961	3,098,254	1,833,293	145	Includes motor vehicle, charge for services and misc. revenues	1,264,961	3,098,254	1,833,293	145	Includes motor vehicle, charge for services and misc. revenues
Total Revenues	22,388,682	26,430,615	4,041,933	18		22,388,682	26,430,615	4,041,933	18	
Expenditures										
Public safety:										
Police	13,853,449	14,510,769	657,320	5	Over budget due to (i.e., Holiday, Peachtree Road Race, Mandatory 12HR Shift)	13,853,449	14,510,769	657,320	5	Over budget due to (i.e., Holiday, Peachtree Road Race, Mandatory 12HR Shift)
Fire	6,556,491	6,039,037	(517,454)	(8)	Under budget due to vacant positions	6,556,491	6,039,037	(517,454)	(8)	Under budget due to vacant positions.
Corrections	2,450,795	2,435,591	(15,204)	(1)	Under budget due to the timing of invoices.	2,450,795	2,435,591	(15,204)	(1)	Under budget due to the timing of invoices.
Courts	740,971	599,975	(140,996)	(19)	Under budget due to vacant positions and timing of invoices	740,971	599,975	(140,996)	(19)	Under budget due to vacant positions and timing of invoices
Solicitor	262,937	266,094	3,157	1	Spending budget as needed and timing of invoices	262,937	266,094	3,157	1	Spending budget as needed and timing of invoices
Public Defender	126,114	124,509	(1,605)	(1)	Under budget due to vacant positions and timing of invoices	126,114	124,509	(1,605)	(1)	Under budget due to vacant positions and timing of invoices
Total public safety	23,990,757	23,975,975	(14,782)	(0)		23,990,757	23,975,975	(14,782)	(0)	
General Government										
Citizens Review Board	31,262	43,063	11,801	38	Spending budget as needed and timing of invoices	31,262	43,063	11,801	38	Spending budget as needed and timing of invoices
Audit	61,778	126,706	64,928	105	Spending budget as needed and timing of invoices	61,778	126,706	64,928	105	Spending budget as needed and timing of invoices
City Council	749,634	596,720	(152,914)	(20)	Spending budget as needed and timing of invoices	749,634	596,720	(152,914)	(20)	Spending budget as needed and timing of invoices
Department of Information Technology	2,099,461	4,118,482	2,019,021	96	Over budget due to timing of invoices (Motorola renewal)	2,099,461	4,118,482	2,019,021	96	Over budget due to timing of invoices (Motorola renewal)
Human Resources	367,413	388,625	21,212	6	Vacant positions have not been filled and timing of invoices	367,413	388,625	21,212	6	Vacant positions have not been filled and timing of invoices
Ethics	45,981	31,652	(14,329)	(31)	Spending budget as needed	45,981	31,652	(14,329)	(31)	Spending budget as needed
Executive Offices	2,515,153	1,365,807	(1,149,346)	(46)	Vacant positions have not been filled and timing of invoices	2,515,153	1,365,807	(1,149,346)	(46)	Vacant positions have not been filled and timing of invoices
Finance	485,581	848,605	363,024	75	Spending budget as needed and timing of invoices	485,581	848,605	363,024	75	Spending budget as needed and timing of invoices
Law	471,364	377,325	(94,039)	(20)	Spending budget as needed and timing of invoices	471,364	377,325	(94,039)	(20)	Spending budget as needed and timing of invoices
Parks, Recreation, and Cultural Affairs	2,399,841	2,571,564	171,723	7	Timing of expenditures related to seasonal activities	2,399,841	2,571,564	171,723	7	Timing of expenditures related to seasonal activities
Planning and Community Development	147,929	126,005	(21,924)	(15)	Spending budget as needed and timing of invoices	147,929	126,005	(21,924)	(15)	Spending budget as needed and timing of invoices
Procurement	73,328	69,260	(4,068)	(6)	Spending budget as needed and timing of invoices	73,328	69,260	(4,068)	(6)	Spending budget as needed and timing of invoices
Public Works	2,025,400	1,086,643	(938,757)	(46)	Spending budget as needed and timing of invoices	2,025,400	1,086,643	(938,757)	(46)	Spending budget as needed and timing of invoices
Total general government	11,474,125	11,750,457	276,332	2		11,474,125	11,750,457	276,332	2	
Non-Departmental Expenditures	15,304,190	10,733,208	(4,570,982)	(30)	Under budget due to timing of operating transfer for Underground and E911	15,304,190	10,733,208	(4,570,982)	(30)	Under budget due to timing of operating transfer for Underground and E911
Total Expenditures	50,769,072	46,459,640	(4,309,432)	(8)		50,769,072	46,459,640	(4,309,432)	(8)	
Over/Under Revenues and Expenditures	(28,380,390)	(20,029,025)	8,351,365	(29)		(28,380,390)	(20,029,025)	8,351,365	(29)	

* 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.