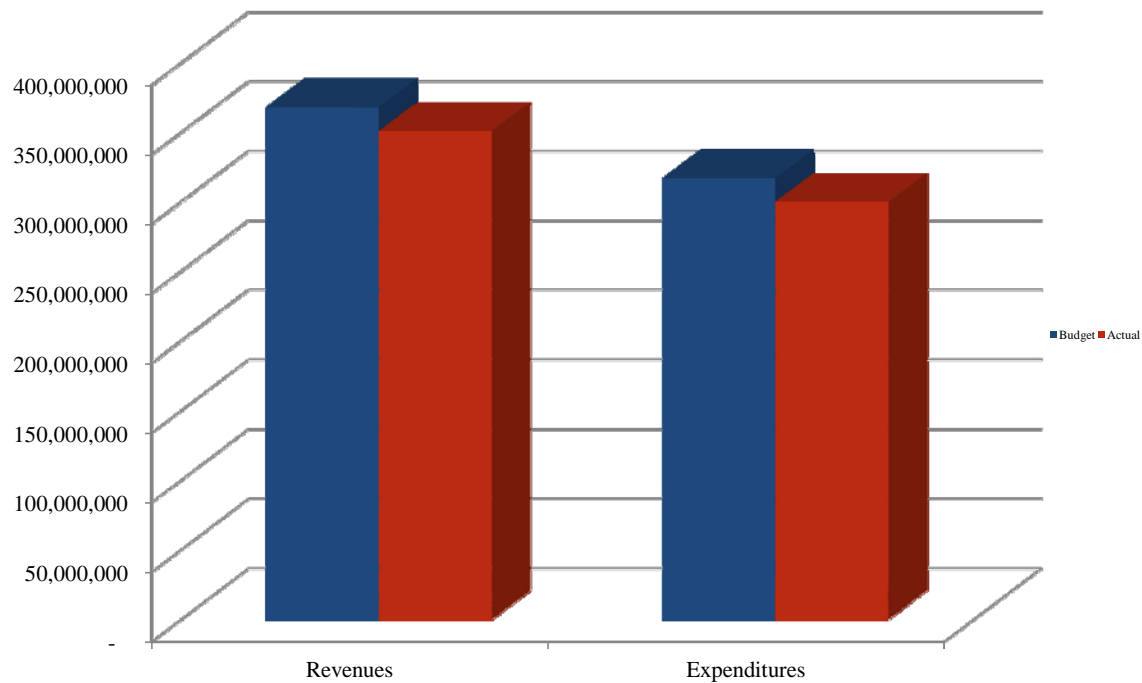


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: JAN-2013

Category	Budget Jan-13	Actual Jan-13	Variance \$	Variance %
Revenues	368,005,556	350,770,839	(17,234,717)	-5%
Expenditures	316,852,912	299,817,848	(17,035,064)	-5%
Surplus (deficit) of revenues over expenditures	51,152,644	50,952,991	(199,653)	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 4%, which is due mainly to vacant positions.

General government departments are under budget by 10%, which is due mainly to timing of invoices.

Non-departmental is under budget by 2%, which is due mainly to timing of debt payments.

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

	Budget Jan-13	Actual Jan-13	Budget Variance	Var %	Key Variance Explanation	YTD Budget Jan-13	YTD Actual Jan-13	Budget Variance	Var %	Key Variance Explanation
Revenues:										
Current year property taxes	2,145,555	171,285	(1,974,271)	(92)	Moderate-Tax Collections Due date was Sept/Oct. 2012/96% Coll. Rate Assumption	157,813,764	170,103,837	12,290,073	8	Moderate-Tax Collections Due date was Sept/Oct. 2012/96% Coll. Rate Assumptio
Local option sales tax	6,077,985	10,183,613	4,105,628	68	Moderate	58,746,755	60,555,195	1,808,440	3	Moderate
Public utility franchise	38,845,911	2,322,200	(36,523,711)	(94)	Low-Georgia Power due in January	50,181,603	17,462,718	(32,718,885)	(65)	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	17,707,704	17,709,449	1,745	0	Moderate-Based on Monthly JE by Accounting Office
General business license	904,942	1,306,893	401,951	44	Low-Corporate Gross Revenue levels	4,526,492	4,327,988	(198,504)	(4)	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	2,599,861	2,362,760	(237,101)	(9)	Moderate	11,012,627	10,552,418	(460,210)	(4)	Moderate
Fines and forfeitures	1,459,724	1,801,401	341,677	23	Moderate-Based on ticketing activity	11,256,792	12,506,976	1,250,184	11	Moderate-Based on ticketing activity
Alcohol	1,562,070	1,334,415	(227,655)	(15)	Moderate	9,407,301	9,061,193	(346,109)	(4)	Moderate
Hotel and motel tax*	1,039,921	1,132,066	92,146	9	Low-Improved RevPAR and Occup. Levels	6,535,884	7,191,032	655,147	10	Low-Improved RevPAR and Occup. Levels
Intangible recording taxes	387,711	343,896	(43,815)	(11)	Low	2,121,959	2,285,630	163,671	8	Low
Land and building rentals	452,415	328,529	(123,886)	(27)	Moderate-Reflects lower INS rentals	4,725,818	2,652,805	(2,073,014)	(44)	Moderate-Reflects lower INS rentals
Real estate transfer taxes	133,355	74,700	(58,655)	(44)	Low-Predicated on Stable RE Market	997,585	738,839	(258,746)	(26)	Low-Predicated on Stable RE Market
Other revenues	2,146,032	1,556,720	(589,312)	(27)	Includes motor vehicle, charge for services and misc. revenues	13,271,271	14,698,168	1,426,897	11	Includes motor vehicle, charge for services and misc. revenues
Total Revenues	60,274,819	25,321,886	(34,952,932)	(58)		368,005,556	350,770,839	(17,234,717)	(5)	
Expenditures										
Public safety:										
Police	14,054,290	14,218,498	164,208	1	Over budget due to timing related to filling sworn and civilian positions	98,380,030	94,252,063	(4,127,967)	(4)	Under budget due to timing related to filling sworn and civilian positions
Fire	6,400,867	6,338,067	(62,800)	(1)	Under budget due to timing related to filling sworn and civilian positions	44,806,071	41,849,235	(2,956,836)	(7)	Under budget due to timing related to filling sworn and civilian positions
Corrections	2,133,792	2,111,619	(22,173)	(1)	Under Budget due to conservative spending and timing of invoices	14,936,547	15,152,968	216,421	1	Over Budget due to water and sewer charges more than anticipated.
Courts	740,435	700,961	(39,474)	(5)	Under budget due to timing of invoices related to repair/maintenance	5,183,042	4,801,173	(381,869)	(7)	Under budget due to vacant position and timing of invoices
Solicitor	244,412	254,660	10,248	4	Over budget due to increase in extra/help and part time expenses	1,710,883	1,757,702	46,819	3	Over budget due to increase in extra/help and part time expenses
Public Defender	128,808	138,229	9,421	7	Spending budget as needed and timing of invoices	901,657	859,391	(42,266)	(5)	Spending budget as needed and timing of invoices
Total public safety	23,702,604	23,762,034	59,430	0		165,918,230	158,672,532	(7,245,698)	(4)	
General Government										
Citizens Review Board	30,958	30,482	(476)	(2)	Spending budget as needed and timing of invoices	216,703	158,415	(58,288)	(27)	Spending budget as needed and timing of invoices
Audit	116,628	78,549	(38,079)	(33)	Spending budget as needed and timing of invoices	816,399	628,208	(188,191)	(23)	Spending budget as needed and timing of invoices
City Council	635,365	558,706	(76,659)	(12)	Spending budget as needed and timing of invoices	4,447,553	3,818,545	(629,008)	(14)	Spending budget as needed and timing of invoices
Department of Information Technology	2,340,815	2,242,210	(98,605)	(4)	Spending budget as needed and timing of invoices	16,385,707	16,183,847	(201,860)	(1)	Spending budget as needed and timing of invoices
Human Resources	403,807	383,413	(20,394)	(5)	Vacant positions have not been filled and timing of invoices	2,826,652	2,667,646	(159,006)	(6)	Vacant positions have not been filled and timing of invoices
Ethics	29,312	31,949	2,637	9	Spending budget as needed	205,182	207,918	2,736	1	Spending budget as needed
Executive Offices	2,277,004	2,030,262	(246,742)	(11)	Vacant positions have not been filled and timing of invoices	15,939,025	11,244,291	(4,694,734)	(29)	Vacant positions have not been filled and timing of invoices
Finance	1,020,231	921,240	(98,991)	(10)	Spending budget as needed and timing of invoices	7,141,614	6,312,383	(829,231)	(12)	Spending budget as needed and timing of invoices
Law	472,839	434,812	(38,027)	(8)	Spending budget as needed and timing of invoices	3,309,870	3,076,098	(233,772)	(7)	Spending budget as needed and timing of invoices
Parks, Recreation, and Cultural Affairs	2,599,378	2,315,989	(283,389)	(11)	Timing of expenditures related to seasonal activities	18,195,646	16,122,121	(2,073,525)	(11)	Timing of expenditures related to seasonal activities
Planning and Community Development	215,646	180,700	(34,946)	(16)	Spending budget as needed and timing of invoices	1,509,525	1,834,423	324,898	22	Over budget due to HUD repayment and costs related to aging fleet
Procurement	72,686	82,929	10,243	14	Over budget due to position moved from Office of Sustainability	508,803	524,286	15,483	3	Over budget due to position moved from Office of Sustainability
Public Works	2,080,327	2,427,419	347,092	17	Over budget due to additional overtime and timing of invoices	14,562,289	14,502,000	(60,289)	(0)	Spending budget as needed and timing of invoices
Total general government	12,294,996	11,718,660	(576,336)	(5)		86,064,968	77,280,181	(8,784,787)	(10)	
Non-Departmental Expenditures	9,267,102	12,943,083	3,675,981	40	Over budget due mainly to timing of debt payments	64,869,714	63,865,135	(1,004,579)	(2)	Spending budget as needed and timing of invoices
Total Expenditures	45,264,702	48,423,777	3,159,075	7		316,852,912	299,817,848	(17,035,064)	(5)	
Over/Under Revenues and Expenditur	15,010,117	(23,101,891)	(38,112,007)	(254)		51,152,644	50,952,991	(199,653)	(0)	

* 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.