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

<table>
<thead>
<tr>
<th>Category</th>
<th>Budget Apr-13</th>
<th>Actual Apr-13</th>
<th>Variance $</th>
<th>Variance %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>476,148,214</td>
<td>483,886,632</td>
<td>7,738,417</td>
<td>2%</td>
</tr>
<tr>
<td>Expenditures</td>
<td>452,480,350</td>
<td>409,710,511</td>
<td>(42,769,839)</td>
<td>-9%</td>
</tr>
<tr>
<td>Surplus (deficit) of revenues over expenditures</td>
<td>23,667,864</td>
<td>74,176,121</td>
<td>50,508,256</td>
<td>N/A</td>
</tr>
</tbody>
</table>

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.
<table>
<thead>
<tr>
<th>Revenues:</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current year property taxes</td>
<td>391,830</td>
<td>364,803</td>
<td>45,473</td>
<td>(12)</td>
<td>Moderate-Tax Collections Due date was Sept/Oct. 2012/96% Coll. Rate Assumption</td>
</tr>
<tr>
<td>Local option sales tax</td>
<td>12,063,520</td>
<td>8,292,101</td>
<td>(3,771,417)</td>
<td>(12)</td>
<td>Moderate</td>
</tr>
<tr>
<td>Public utility franchise</td>
<td>1,556,155</td>
<td>1,677,208</td>
<td>(1,080,056)</td>
<td>(10)</td>
<td>Moderate</td>
</tr>
<tr>
<td>Indirect cost recovery</td>
<td>2,515,137</td>
<td>2,600,409</td>
<td>(155,272)</td>
<td>(5)</td>
<td>Moderate-Board on Monthly 3% by Accounting Office</td>
</tr>
<tr>
<td>General business income</td>
<td>10,267,914</td>
<td>10,578,795</td>
<td>311,758</td>
<td>3</td>
<td>Low Corporate Gross Revenues</td>
</tr>
<tr>
<td>Insurance premiums</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>Moderate</td>
</tr>
<tr>
<td>Other licenses and permits</td>
<td>1,019,809</td>
<td>1,018,263</td>
<td>(95,616)</td>
<td>(9)</td>
<td>Moderate</td>
</tr>
<tr>
<td>Fees and Miscellaneous</td>
<td>1,735,012</td>
<td>2,267,768</td>
<td>532,756</td>
<td>(12)</td>
<td>Moderate-Board on ticketing activity</td>
</tr>
<tr>
<td>Alcoholic</td>
<td>1,214,781</td>
<td>1,316,721</td>
<td>(102,940)</td>
<td>(12)</td>
<td>Moderate</td>
</tr>
<tr>
<td>Rental and rental IUS*</td>
<td>853,170</td>
<td>1,119,808</td>
<td>266,638</td>
<td>(6)</td>
<td>Moderate</td>
</tr>
<tr>
<td>Straight-line equipment</td>
<td>293,555</td>
<td>589,195</td>
<td>(305,640)</td>
<td>(6)</td>
<td>Moderate</td>
</tr>
<tr>
<td>Real estate loan</td>
<td>785,140</td>
<td>549,932</td>
<td>(235,208)</td>
<td>(12)</td>
<td>Moderate</td>
</tr>
<tr>
<td>Real estate transfer sales</td>
<td>113,899</td>
<td>89,174</td>
<td>(24,725)</td>
<td>(22)</td>
<td>Moderate</td>
</tr>
<tr>
<td>Other revenues</td>
<td>1,213,016</td>
<td>4,624,954</td>
<td>4,700,938</td>
<td>(12)</td>
<td>Moderate</td>
</tr>
</tbody>
</table>

**Total Revenues**

|                | 35,707,480     | 26,957,306     | (2,750,174)    | (8)      | Moderate-Reflects lower INS rentals |

<table>
<thead>
<tr>
<th>Expenditures:</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Police</td>
<td>14,658,289</td>
<td>16,010,542</td>
<td>3,352,252</td>
<td>5</td>
<td>Moderate</td>
</tr>
<tr>
<td>Fire</td>
<td>4,457,979</td>
<td>6,710,716</td>
<td>2,252,737</td>
<td>6</td>
<td>Moderate</td>
</tr>
<tr>
<td>Corrections</td>
<td>2,313,792</td>
<td>1,958,067</td>
<td>(355,725)</td>
<td>(8)</td>
<td>Moderate</td>
</tr>
<tr>
<td>Finance</td>
<td>749,012</td>
<td>604,903</td>
<td>(155,109)</td>
<td>(12)</td>
<td>Moderate</td>
</tr>
<tr>
<td>Parks</td>
<td>244,132</td>
<td>235,964</td>
<td>(11,168)</td>
<td>(6)</td>
<td>Moderate</td>
</tr>
<tr>
<td>Public Defender</td>
<td>122,080</td>
<td>117,747</td>
<td>(4,333)</td>
<td>(3)</td>
<td>Moderate</td>
</tr>
</tbody>
</table>

**Total Public Safety**

|                | 23,640,402     | 22,520,279     | 1,119,123      | (6)      | Moderate |

**General Government**

| Citizens Review Board                          | 30,950         | 30,898        | (60)          | (60)     | Spending budget as needed of time and services |
| Audit                                          | 114,620        | 117,057       | 2,437         | (19)     | Spending budget as needed of time and services |
| City Council                                   | 630,011        | 548,805       | (81,206)      | (16)     | Spending budget as needed of time and services |
| Department of Information Technology           | 2,193,015      | 1,631,706     | (561,309)     | (13)     | Spending budget as needed of time and services |
| Human Resources                                | 463,887        | 386,128       | (77,760)      | (16)     | Spending budget as needed of time and services |
| Ethics                                         | 292,792        | 27,463        | (265,329)     | (89)     | Spending budget as needed of time and services |
| Executive Officers                             | 2,092,633      | 1,751,910     | (340,723)     | (15)     | Spending budget as needed of time and services |
| Finance                                       | 2,090,901      | 918,245       | (1,172,656)   | (87)     | Spending budget as needed of time and services |
| Law                                            | 472,829        | 489,113       | (16,284)      | (3)      | Spending budget as needed of time and services |
| Parks, Recreation, and Cultural Affairs        | 2,390,570      | 2,582,278     | (191,708)     | (7)      | Spending budget as needed of time and services |
| Planning and Community Development            | 215,464        | 187,719       | (27,745)      | (13)     | Spending budget as needed of time and services |
| Procurement                                    | 22,480         | 21,231        | (1,249)       | (5)      | Spending budget as needed of time and services |
| Public Works                                   | 2,863,627      | 3,695,872     | (832,245)     | (29)     | Spending budget as needed of time and services |

**Total General Government**

|                | 13,277,641     | 10,875,091     | (2,402,550)   | (12)     | Moderate-Board on ticketing activity |

**Non Departmental Expenditures**

|                | 9,274,032      | 7,468,259     | (1,805,773)   | (23)     | Spending budget as needed of time and services |

**Total Expenditures**

|                | 22,541,673     | 18,343,350     | (4,208,323)   | (19)     | Spending budget as needed of time and services |

**Over/Under Revenues and Expenditures**

|                | (6,540,651)    | (2,304,549)    | (4,236,102)   | (65)     | Moderate-

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* The City of Atlanta retains collections of all property taxes.