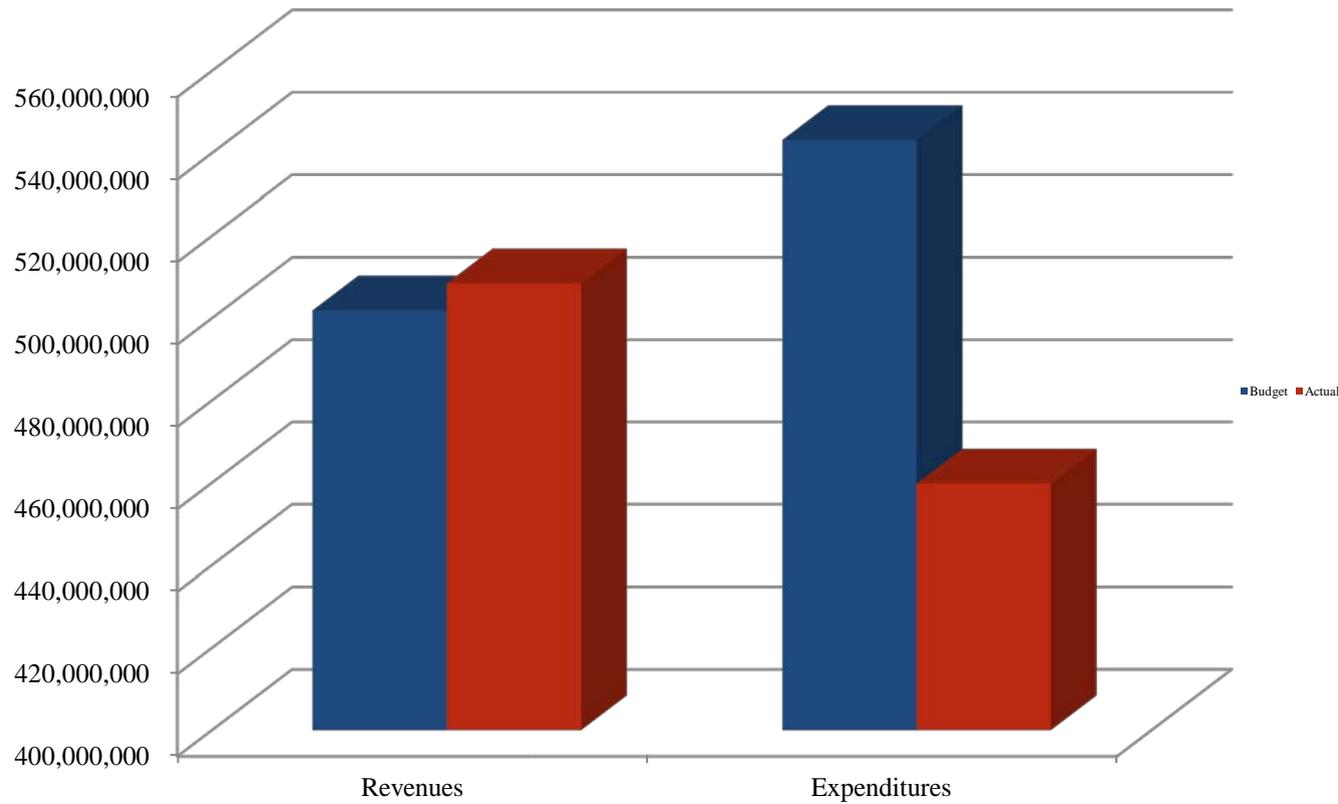


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: MAY-2013

Category	Budget May-13	Actual May-13	Variance \$	Variance %
Revenues	501,908,230	508,493,440	6,585,210	1%
Expenditures	543,176,419	459,804,775	(83,371,644)	-15%
Surplus (deficit) of revenues over expenditures	(41,268,189)	48,688,665	89,956,854	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 13%, which is due mainly to vacant positions.

General government departments are under budget by 18%, which is due mainly to timing of invoices.

Non-departmental is under budget by 18%, which is due mainly to timing of invoices.

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

	Budget May-13	Actual May-13	Budget Variance	Var %	Key Variance Explanation	YTD Budget May-13	YTD Actual May-13	Budget Variance	Var %	Key Variance Explanation
Revenues:										
Current year property taxes	595,708	411,168	(184,540)	(31)	Moderate-Tax Collections Due date was Sept/Oct. 2012/96% Coll. Rate Assumption	161,969,864	171,133,222	9,163,358	6	Moderate-Tax Collections Due date was Sept/Oct. 2012/96% Coll. Rate Assumptio
Local option sales tax	9,405,351	8,213,334	(1,192,017)	(13)	Moderate	98,302,347	92,612,370	(5,689,977)	(6)	Moderate
Public utility franchise	2,258,704	3,720,335	1,461,630	65	Moderate	61,611,714	58,613,508	(2,998,206)	(5)	Moderate
Indirect cost recovery	2,519,337	2,698,283	178,947	7	Moderate-Based on Monthly JE by Accounting Office	27,785,051	27,617,960	(167,091)	(1)	Moderate-Based on Monthly JE by Accounting Office
General business license	2,644,248	2,122,831	(521,416)	(20)	Low-Corporate Gross Revenue levels	35,128,201	38,704,923	3,576,722	10	Low-Corporate Gross Revenue levels
Insurance premium	-	-	-	-	Moderate	19,700,000	20,924,594	1,224,594	6	Moderate
Other licenses and permits	1,226,436	774,620	(451,815)	(37)	Moderate	16,793,265	16,067,557	(725,708)	(4)	Moderate
Fines and forfeitures	2,804,254	1,864,192	(940,063)	(34)	Moderate-Based on ticketing activity	20,840,178	20,511,999	(328,179)	(2)	Moderate-Based on ticketing activity
Alcohol	1,555,535	1,266,610	(288,924)	(19)	Moderate	14,803,215	14,060,304	(742,911)	(5)	Moderate
Hotel and motel tax*	850,360	1,384,692	534,332	63	Low-Improved RevPAR and Occup. Levels	10,324,119	12,016,260	1,692,142	16	Low-Improved RevPAR and Occup. Levels
Intangible recording taxes	245,814	462,610	216,797	88	Low	3,167,371	3,793,558	626,187	20	Low
Land and building rentals	646,924	232,784	(414,140)	(64)	Moderate-Reflects lower INS rentals	8,166,183	4,026,859	(4,139,324)	(51)	Moderate-Reflects lower INS rentals
Real estate transfer taxes	115,136	173,366	58,230	51	Low-Predicated on Stable RE Market	1,442,035	1,257,781	(184,254)	(13)	Low-Predicated on Stable RE Market
Other revenues	892,211	1,281,983	389,772	44	Includes motor vehicle, charge for services and misc. revenues	21,874,686	27,152,545	5,277,859	24	Includes motor vehicle, charge for services and misc. revenues
Total Revenues	25,760,016	24,606,809	(1,153,207)	(4)		501,908,230	508,493,440	6,585,210	1	
Expenditures										
Public safety:										
Police	14,054,290	13,392,184	(662,106)	(5)	Under budget due to timing related to filling sworn and civilian positions	168,651,480	147,089,808	(21,561,672)	(13)	Under budget due to timing related to filling sworn and civilian positions
Fire	6,359,201	6,785,672	426,471	7	Over budget due to timing of invoices related to supplies	76,310,408	65,776,716	(10,533,692)	(14)	Under budget due to timing related to filling sworn and civilian positions
Corrections	2,133,792	2,101,615	(32,177)	(2)	Under Budget due to conservative spending and timing of invoices	25,605,509	23,027,607	(2,577,902)	(10)	Under budget due to timing of invoices.
Courts	740,435	653,972	(86,463)	(12)	Under budget due to timing of invoices related to repair/maintenance	8,885,215	7,356,889	(1,528,326)	(17)	Under budget due to vacant position and timing of invoices
Solicitor	244,412	282,215	37,803	15	Over budget due to timing of invoices	2,932,943	2,778,654	(154,289)	(5)	Spending budget as needed and timing of invoices
Public Defender	128,808	117,383	(11,425)	(9)	Spending budget as needed and timing of invoices	1,545,697	1,328,083	(217,614)	(14)	Spending budget as needed and timing of invoices
Total public safety	23,660,938	23,333,041	(327,897)	(1)		283,931,252	247,357,757	(36,573,495)	(13)	
General Government										
Citizens Review Board	30,958	40,286	9,328	30	Spending budget as needed and timing of invoices	371,490	294,481	(77,009)	(21)	Spending budget as needed and timing of invoices
Audit	116,628	90,114	(26,514)	(23)	Spending budget as needed and timing of invoices	1,399,541	953,193	(446,348)	(32)	Spending budget as needed and timing of invoices
City Council	639,531	580,459	(59,072)	(9)	Spending budget as needed and timing of invoices	7,674,377	5,680,044	(1,994,333)	(26)	Spending budget as needed and timing of invoices
Department of Information Technology	2,340,815	1,871,869	(468,946)	(20)	Spending budget as needed and timing of invoices	28,089,783	23,497,747	(4,592,036)	(16)	Spending budget as needed and timing of invoices
Human Resources	403,807	379,934	(23,873)	(6)	Vacant positions have not been filled and timing of invoices	4,845,689	4,161,798	(683,891)	(14)	Vacant positions have not been filled and timing of invoices
Ethics	29,312	29,260	(52)	(0)	Spending budget as needed	351,741	331,052	(20,689)	(6)	Spending budget as needed
Executive Offices	2,318,670	1,619,011	(699,659)	(30)	Vacant positions have not been filled and timing of invoices	27,824,042	17,856,255	(9,967,787)	(36)	Vacant positions have not been filled and timing of invoices
Finance	1,020,231	873,716	(146,515)	(14)	Spending budget as needed and timing of invoices	12,242,767	10,101,212	(2,141,555)	(17)	Spending budget as needed and timing of invoices
Law	472,839	489,129	16,290	3	Spending budget as needed and timing of invoices	5,674,062	4,983,163	(690,899)	(12)	Spending budget as needed and timing of invoices
Parks, Recreation, and Cultural Affairs	2,599,378	3,599,586	1,000,208	38	Timing of expenditures related to seasonal activities	31,192,536	26,944,042	(4,248,494)	(14)	Timing of expenditures related to seasonal activities
Planning and Community Development	215,646	229,768	14,122	7	Spending budget as needed and timing of invoices	2,587,757	2,606,572	18,815	1	Spending budget as needed and timing of invoices
Procurement	72,686	65,925	(6,761)	(9)	Spending budget as needed and timing of invoices	872,234	804,325	(67,909)	(8)	Spending budget as needed and timing of invoices
Public Works	2,083,827	2,749,309	665,482	32	Over budget due to Adams Drive Bridge and Street car expenses	25,005,924	23,009,705	(1,996,219)	(8)	Spending budget as needed and timing of invoices
Total general government	12,344,328	12,618,366	274,038	2		148,131,943	121,223,589	(26,908,354)	(18)	
Non-Departmental Expenditures	9,259,435	14,142,857	4,883,422	53	E911 Subsidy and litigation more than anticipated	111,113,224	91,223,429	(19,889,795)	(18)	Timing of invoices related to debt payments
Total Expenditures	45,264,701	50,094,264	4,829,563	11		543,176,419	459,804,775	(83,371,644)	(15)	
Over/Under Revenues and Expenditurc	(19,504,685)	(25,487,455)	(5,982,770)	31		(41,268,189)	48,688,665	89,956,854	(218)	

* 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.