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

<table>
<thead>
<tr>
<th>Category</th>
<th>Budget May-13</th>
<th>Actual May-13</th>
<th>Variance $</th>
<th>Variance %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>501,908,230</td>
<td>508,493,440</td>
<td>6,585,210</td>
<td>1%</td>
</tr>
<tr>
<td>Expenditures</td>
<td>543,176,419</td>
<td>459,804,775</td>
<td>(83,371,644)</td>
<td>-15%</td>
</tr>
<tr>
<td><strong>Surplus (deficit) of revenues over expenditures</strong></td>
<td><strong>(41,268,189)</strong></td>
<td><strong>48,688,665</strong></td>
<td><strong>89,956,854</strong></td>
<td><strong>N/A</strong></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 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.
<table>
<thead>
<tr>
<th>Category</th>
<th>Budget May-13</th>
<th>Actual May-13</th>
<th>Budget Variance</th>
<th>Var %</th>
<th>YTD Budget May-13</th>
<th>YTD Actual May-13</th>
<th>Budget Variance</th>
<th>Var %</th>
<th>Key Variance Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current and property taxes</td>
<td>955,708</td>
<td>411,168</td>
<td>(544,540)</td>
<td>(11)%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local option sales tax</td>
<td>9,405,351</td>
<td>8,215,334</td>
<td>(1,190,017)</td>
<td>(13)%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public utility franchise</td>
<td>2,208,704</td>
<td>3,720,335</td>
<td>1,513,630</td>
<td>65%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Indirect cost recovery</td>
<td>2,319,337</td>
<td>2,699,283</td>
<td>379,947</td>
<td>7%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General business license</td>
<td>2,644,248</td>
<td>2,322,831</td>
<td>(321,417)</td>
<td>(20)%</td>
<td>Low-Corporate Gross Revenue Levels</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance premium</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Sources and permits</td>
<td>1,226,456</td>
<td>774,620</td>
<td>(451,836)</td>
<td>(17)%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fines and forfeitures</td>
<td>2,806,254</td>
<td>1,864,392</td>
<td>(941,862)</td>
<td>(34)%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Alcohol</td>
<td>1,555,535</td>
<td>1,260,610</td>
<td>(280,924)</td>
<td>(19)%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bond and rental tax*</td>
<td>850,360</td>
<td>1,184,692</td>
<td>334,332</td>
<td>63%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Intangible recording taxes</td>
<td>245,814</td>
<td>462,610</td>
<td>216,797</td>
<td>88%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Land and building rentals</td>
<td>680,924</td>
<td>232,714</td>
<td>(448,210)</td>
<td>(64)%</td>
<td>Moderate-Refunds lower IRS rentals</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Real estate transfer taxes</td>
<td>115,356</td>
<td>173,366</td>
<td>58,010</td>
<td>51%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other revenues</td>
<td>892,211</td>
<td>1,281,983</td>
<td>389,772</td>
<td>44%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Revenues</td>
<td>25,760,938</td>
<td>24,606,889</td>
<td>(1,154,049)</td>
<td>(4)%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Expenditures:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public safety</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Police</td>
<td>14,056,290</td>
<td>13,392,184</td>
<td>(664,106)</td>
<td>(5)%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fire</td>
<td>4,589,201</td>
<td>6,782,072</td>
<td>219,871</td>
<td>7%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corrections</td>
<td>2,153,792</td>
<td>2,001,615</td>
<td>(152,177)</td>
<td>(2)%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Courts</td>
<td>740,435</td>
<td>855,972</td>
<td>115,538</td>
<td>(12)%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Solicitor</td>
<td>246,422</td>
<td>282,213</td>
<td>35,791</td>
<td>15%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Defender</td>
<td>126,808</td>
<td>117,383</td>
<td>(11,425)</td>
<td>(9)%</td>
<td>Spending budget as needed and timing of invoic</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total public safety</strong></td>
<td>23,660,938</td>
<td>23,331,041</td>
<td>(329,897)</td>
<td>(1)%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>General Government</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Citizens Review Board</td>
<td>30,658</td>
<td>40,286</td>
<td>9,628</td>
<td>30%</td>
<td>Spending budget as needed and timing of invoic</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Audit</td>
<td>116,628</td>
<td>90,114</td>
<td>(26,514)</td>
<td>(23)%</td>
<td>Spending budget as needed and timing of invoic</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City Council</td>
<td>600,531</td>
<td>508,049</td>
<td>(92,482)</td>
<td>(15)%</td>
<td>Spending budget as needed and timing of invoic</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Information Technology</td>
<td>2,340,815</td>
<td>1,871,369</td>
<td>(469,446)</td>
<td>(20)%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Human Resources</td>
<td>403,807</td>
<td>379,954</td>
<td>(23,853)</td>
<td>(6)%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ethics</td>
<td>29,312</td>
<td>29,260</td>
<td>(52)</td>
<td>(1)%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Escrow Offices</td>
<td>2,318,670</td>
<td>1,619,011</td>
<td>(699,659)</td>
<td>(30)%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Law</td>
<td>472,837</td>
<td>469,129</td>
<td>(3,708)</td>
<td>(1)%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parks, Recreation, and Cultural Affairs</td>
<td>2,599,378</td>
<td>2,599,378</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Planning and Community Development</td>
<td>215,846</td>
<td>220,768</td>
<td>5,922</td>
<td>7%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Works</td>
<td>2,083,427</td>
<td>2,749,369</td>
<td>665,942</td>
<td>32%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total general government</strong></td>
<td>12,346,328</td>
<td>12,618,366</td>
<td>274,038</td>
<td>2%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Departmental Expenditures</td>
<td>9,259,435</td>
<td>14,142,857</td>
<td>4,883,422</td>
<td>53%</td>
<td>8% Subsidy and burdens more than anticipated</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>45,604,761</td>
<td>50,896,244</td>
<td>5,291,483</td>
<td>11%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Over/Under Revenues and Expenditures</strong></td>
<td>(15,560,485)</td>
<td>(25,467,455)</td>
<td>(9,907,770)</td>
<td>31%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* The City of Atlanta receives collections of homeland tax revenues. The Georgia World Congress Center and Georgia Dome receive 75.9% of the revenues collected. The City of Atlanta retains 24.9% of the revenues.

1/7/2013