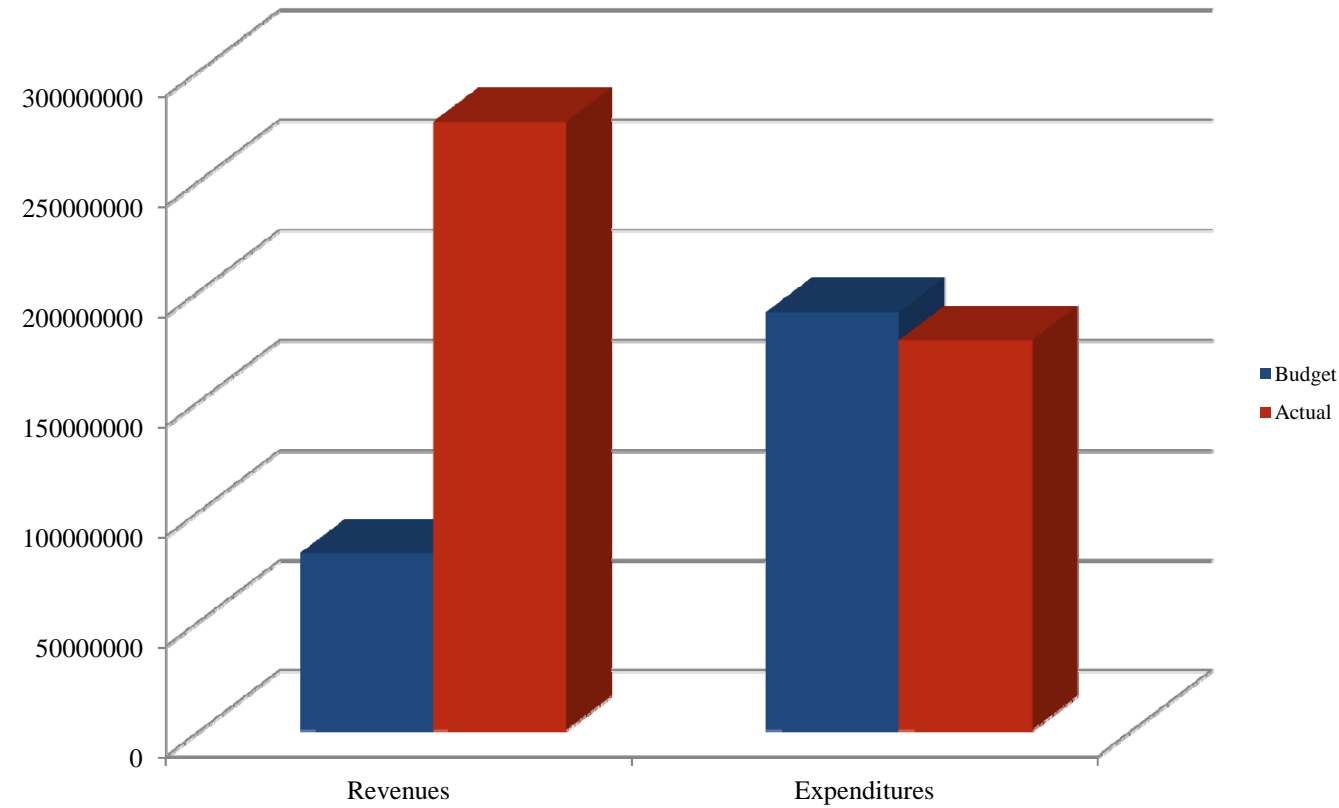


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: OCT-2013

Category	Budget Oct-13	Actual Oct-13	Variance \$	Variance %
Revenues	266,506,339	276,386,446	9,880,107	4%
Expenditures	200,035,743	177,281,909	(22,753,834)	-11%
Surplus (deficit) of revenues over expenditures	66,470,596	99,104,537	32,633,941	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 mainly due to vacant positions and timing of invoices.

General government departments is under budget which is mainly due to vacant positions and timing of invoices.

Non-departmental is under budget due to timing of invoices and operating transfer.

CITY OF ATLANTA SET OF BOOKS
General Fund(1001) - Adopted Budget Variance Analysis
Current Period: Oct-FY14

	Budget Oct-FY14	Actual Oct-FY14	Budget Variance Var (\$)	Budget Variance Var (%)	Key Variance Explanation	YTD Budget Oct-FY14	YTD Actual Oct-FY14	Budget Variance Var (\$)	Budget Variance Var (%)	Key Variance Explanation
Revenues										
Property Tax Revenue	95,804,825	96,015,746	210,921	0	Low Risk-Variance due to timing of Tax Collections . Due date is Sept/Oct. 2013	159,769,416	153,571,027	(6,198,389)	(4)	Low Risk-Variance due to timing of Tax Collections . Due date is Sept/Oct. 2013
Local Option Sales Tax Revenue	8,654,649	8,313,128	(341,521)	(4)	Moderate Risk-	34,617,343	33,515,925	(1,101,418)	(3)	Moderate Risk-
Hotel/Motel Tax Revenue	1,043,962	1,134,627	90,665	9	Low-Improved RevPAR and Occup. Levels	3,624,007	4,635,853	1,011,846	28	Low-Improved RevPAR and Occup. Levels
Public Utility Franchise Revenue	3,700,582	(2,557,184)	(6,257,766)	(169)	Low Risk-Unfavorable variance due to Public Utility Budget which included revenue from PILOT	11,761,329	5,109,832	(6,651,497)	(57)	Low Risk-Unfavorable variance due to Public Utility Budget which include PILOT
Indirect Costs	2,478,822	2,638,423	159,601	6	No Risk-Exceeded Budget Anticipations	9,915,285	9,218,959	(696,326)	(7)	Low Risk-On Pace to meet budget anticipations
Business License Revenue	584,410	345,964	(238,446)	(41)	Low Risk-Favorable Variance due to increases in new businesses	2,296,545	3,325,382	1,028,837	45	Low Risk-Favorable Variance due to increases in new businesses
Insurance Premium Revenue	15,503,869	21,664,289	6,160,420	40	No Risk - exceeded budget anticipation	21,442,504	21,664,289	221,785	1	No Risk - exceeded budget anticipation
Other License/Permits Revenue	491,221	1,225,754	734,533	150	Low Risk-variance favorable and on pace to meet budget year end anticipation.	1,724,159	3,507,784	1,783,625	103	Low Risk-variance favorable and on pace to meet budget year end anticipation
Alcohol Revenue	1,346,060	1,380,038	33,978	3	Low Risk-On Pace to meet budget anticipations.	5,351,675	4,573,441	(778,234)	(15)	Low Risk-On Pace to meet budget anticipations.
Fines/Forfeitures Revenue	8,291,201	2,060,676	(6,230,525)	(75)	Low Risk-Marginal Variance directly correlated to ticketing activity	8,291,201	7,856,660	(434,541)	(5)	Low Risk-Marginal Variance directly correlated to ticketing activity
Land and Building Rentals Revenue	240,590	(105,844)	(346,434)	(144)	Revenue from US Marshall Revenue	2,463,807	2,691,189	227,382	9	Revenue from US Marshall Revenue
Intangible Recording Revenue	579,477	423,359	(156,118)	(27)	Low Risk - Favorable variance reflects improvements in real estate activity	960,421	1,837,523	877,102	91	Low Risk - Favorable variance reflects improvements in real estate activity
Real Estate Transfer Revenue	193,220	177,683	(15,537)	(8)	Low Risk-Favorable variance predicated on improved real estate market	420,152	749,811	329,659	78	Low Risk-Favorable variance predicated on improved real estate market
Other Revenue	1,474,625	14,605,128	13,130,503	890	Includes revenue from PILOT & DeKalb County Tax Collections that were Recorded to wrong account	3,868,495	24,128,771	20,260,276	524	Includes revenue from PILOT & DeKalb County Tax Collections
Total Revenues	140,387,513	147,321,787	6,934,274	5		266,506,339	276,386,446	9,880,107	4	
Expenditures										
Public Safety										
Police	14,371,993	15,665,240	1,293,247	9	Over budget due to vehicle pymt, (PSIM) Video Integrated System upgrade, uniform cost and timing of invoices	56,124,151	59,443,301	3,319,150	6	Over budget due to (PSIM) Video Integrated System upgrade and uniform cost
Fire	6,825,949	5,998,520	(827,429)	(12)	Under budget due to vacant positions	27,346,515	22,962,510	(4,384,005)	(16)	Under budget due to vacant positions
Corrections	2,320,357	2,279,596	(40,761)	(2)	Under budget due to timing of invoices	9,371,350	9,568,977	197,627	2	Over budget due to payment of Jail Management System \$204K.
Courts	812,362	736,800	(75,562)	(9)	Under budget due to vacant positions and timing of invoices	3,186,531	2,702,451	(484,080)	(15)	Under budget due to vacant positions and timing of invoices
Solicitor	271,907	315,498	43,591	16	Over budget due to extra help and supplies higher than anticipated	1,086,001	1,150,791	64,790	6	Over budget due to extra help and supplies higher than anticipated
Public Defender	137,213	136,490	(723)	(1)	Under budget due to supplies less than anticipated	543,587	536,192	(7,395)	(1)	Under budget due to supplies less than anticipated
Total Public Safety	24,739,781	25,132,144	(392,363)	(2)		97,658,135	96,364,222	(1,293,913)	(1)	
General Government										
Citizens Review Board	38,651	36,678	(1,973)	(5)	Spending budget as needed and timing of invoices	124,368	161,431	37,063	30	Spending budget as needed and timing of invoices
Audit	178,068	105,181	(72,887)	(41)	Under budget due to vacant position and timing on the financial audit	369,506	337,483	(32,023)	(9)	Under budget due to vacant position and timing on the financial audit
City Council	636,494	623,809	(12,685)	(2)	Spending budget as needed	2,609,538	2,321,256	(288,282)	(11)	Spending budget as needed
Information Technology	1,859,660	1,351,747	(507,913)	(27)	Under budget due to timing of invoices	11,597,874	8,699,116	(2,898,758)	(25)	Under budget due to timing of invoices
Human Resources	403,973	377,549	(26,424)	(7)	Under budget due to timing of invoices	1,586,640	1,415,286	(171,354)	(11)	Under budget due to timing of invoices
Ethics	31,319	31,611	292	1	Spending budget as needed	126,596	126,582	(14)	(0)	Spending budget as needed
Executive Offices	1,997,276	2,188,300	191,024	10	Over budget due to timing of creation of POS (Payment of Invoices)	9,790,398	7,182,749	(2,607,649)	(27)	Under budget due to vacant positions and timing of invoices
Finance	897,866	766,767	(131,099)	(15)	Spending budget as needed and timing of invoices	3,863,524	3,458,039	(405,485)	(10)	Spending budget as needed and timing of invoices
Law	501,911	512,601	10,690	2	Over budget due to timing of invoices offset by vacant positions	1,962,066	1,835,032	(127,034)	(6)	Variance is due to vacant positions have not been filled and timing of invoices
Parks & Recreation	2,589,696	2,392,757	(196,939)	(8)	Timing of expenditures related to seasonal activities	10,578,708	10,381,769	(196,939)	(2)	Timing of expenditures related to seasonal activities
Planning and Community Develop.	155,348	139,921	(15,427)	(10)	Spending budget as needed and timing of invoices	643,218	591,788	(51,430)	(8)	Spending budget as needed and timing of invoices
Procurement	75,056	77,325	2,269	3	Over budget due to for copier lease and supplies	300,457	302,546	2,089	1	Over budget due to for copier lease and supplies
Public Works	1,988,136	2,212,686	224,550	11	Over budget due to increase to Supplies offset by timing of Purchased / Contracted Services	8,456,245	8,128,096	(328,149)	(4)	Spending budget as needed and timing of invoices
Total General Government	11,353,454	10,816,932	(536,522)	(5)		52,009,138	44,941,173	(7,067,965)	(14)	
Non-Departmental	5,545,457	4,199,235	(1,346,222)	(24)	Under budget due to timing of invoices and operating transfer	50,368,470	35,976,514	(14,391,956)	(29)	Under budget due to timing of invoices and operating transfer
Total Expenditures	41,638,692	40,148,311	(1,490,381)	(4)		200,035,743	177,281,909	(22,753,834)	(11)	
Over/Under Revenues and Expenditure	98,748,821	107,173,476	8,424,655	9		66,470,596	99,104,537	32,633,941	49	

*Note: Revenue budgets numbers were updated from Municast (source: Office Of Revenue).