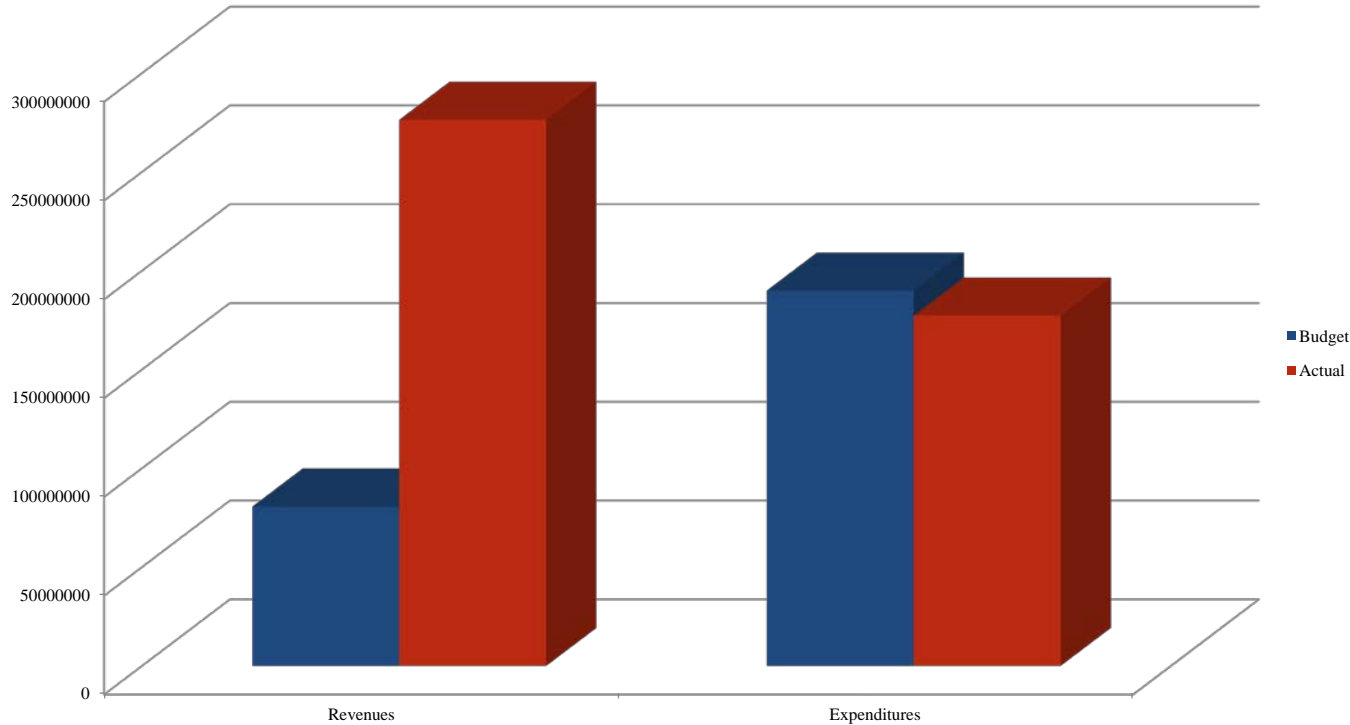


**CITY OF ATLANTA**  
**General Fund - Budget Variance Analysis**  
**Current Period: JAN-2014**

Category	Budget Jan-14	Actual Jan-14	Variance \$	Variance %
Revenues	350,206,404	401,097,364	50,890,960	15%
Expenditures	339,095,759	313,420,395	(25,675,364)	-8%
<b>Surplus (deficit) of revenues over expenditures</b>	<b>11,110,645</b>	<b>87,676,969</b>	<b>76,566,324</b>	<b>N/A</b>



**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 over budget by 1%, which is due to police vehicle payment, extra help and supplies higher than anticipated.

**General government** departments are under budget by 10%, which is due to vacant positions and timing of invoices.

**Non-departmental** is under budget by 23%, which is due mainly to timing of invoices and operating transfer.

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

	Budget	Actual	Budget Variance		Key Variance Explanation	YTD Budget	YTD Actual	Budget Variance		
	Jan-FY14	Jan-FY14	Var (\$)	Var (%)		Jan-FY14	Jan-FY14	Var (\$)	Var (%)	
<b>Revenues</b>										
Property Tax Revenue	169,372	4,760,035	4,590,663	2,710	Low Risk-Favorable variance due to billing increase from rise in assessments	167,938,046	171,885,666	3,947,620	2	Low Risk-Favorable variance due to billing increase from rise in assessments
Local Option Sales Tax Revenue	10,451,091	9,480,195	(970,896)	(9)	Moderate Risk - Unfavorable variance due to lower distribution percentage of 40.43%	62,145,711	59,712,341	(2,433,370)	(4)	Moderate Risk - Unfavorable variance due to lower distribution percentage of 40.43%
Hotel/Motel Tax Revenue	1,086,079	312,300	(773,779)	(71)	Low-Timing Variance due to delay in processing of payments due to inclement weather	6,898,914	7,412,263	513,349	7	Low-Improved RevPAR and Occup. Levels
Public Utility Franchise Revenue	2,443,384	31,519,953	29,076,569	1,190	Low Risk-Favorable timing variance due to franchise fee from GA Power	18,374,007	38,146,673	19,772,666	108	Low Risk-Favorable timing variance due to franchise fee from GA Power
Business License Revenue	1,338,214	1,222,284	(115,930)	(9)	Low-Timing Variance due to delay in processing of renewal payments due to inclement weather	4,173,569	5,409,999	1,236,430	30	Low Risk-Favorable Variance due to increases in new businesses
Insurance Premium Revenue	0	0	0	0	No Risk - exceeded budget anticipation	21,442,504	21,664,289	221,785	1	No Risk - exceeded budget anticipation
Other License/Permits Revenue	2,310,838	2,039,725	(271,113)	(12)	Low Risk-Unfavorable timing variance due to inclement weather delays in payments received	9,859,238	11,676,865	1,817,627	18	Low Risk-Favorable timing variance due to prof. licenses renewals and fire occ permits
Alcohol Revenue	1,448,318	486,579	(961,739)	(66)	Low Risk-Unfavorable timing variance due to inclement weather delays in payments received	9,724,423	8,516,334	(1,208,089)	(12)	Low Risk- Unfavorable timing variance due to delay in payments received
Fines/Forfeitures Revenue	1,952,683	1,913,338	(39,345)	(2)	Low Risk-Variance directly correlated to ticketing activity	13,630,326	13,223,493	(406,833)	(3)	Low Risk-Variance directly correlated to ticketing activity
Real Estate Transfer Revenue	65,833	154,862	89,029	135	Low Risk - Favorable variance reflects improvements in real estate activity	651,134	1,096,967	445,833	68	Low Risk - Favorable variance reflects improvements in real estate activity
Intangible Recording Revenue	270,189	416,280	146,091	54	Low Risk - Favorable variance reflects improvements in real estate activity	1,795,751	2,890,484	1,094,733	61	Low Risk - Favorable variance reflects improvements in real estate activity
Land and Building Rentals Revenue	519,200	1,136,559	617,359	119	Low Risk- Favorable Variance attributed to US Marshall Revenue	3,443,331	4,950,026	1,506,695	44	Low-Risk Variance attributed to US Marshall Revenue
Other Revenue	2,228,146	7,268,278	5,040,132	226	Low Risk-Variance due to non recurring items gain/loss on investments & unclaimed articles	13,117,974	38,245,376	25,127,402	192	Low Risk-Variance due to reclass of revenue from PILOT & Title Advalorem Tax
Indirect Costs	2,308,685	2,323,798	15,113	1	Low Risk-Based on Accounting Entries	17,011,476	16,266,588	(744,888)	(4)	Low Risk-Based on Accounting Entries
<b>Total Revenues</b>	<b>28,592,032</b>	<b>63,034,186</b>	<b>36,442,154</b>	<b>137</b>		<b>350,206,404</b>	<b>401,097,364</b>	<b>50,890,960</b>	<b>15</b>	
<b>Expenditures</b>										
<b>Public Safety</b>										
Police	14,851,162	15,600,665	749,503	5	Over budget due to overtime from winter storm and additional services for grant match payment	98,816,451	103,620,940	4,804,489	5	Over budget due to PSIM, vehicle payment, Video Integrated System upgrade
Fire	6,314,912	6,834,558	519,646	8	Over budget due to new hires and timing of S.A.F.E.R. transition	46,707,974	43,869,816	(2,838,158)	(6)	Under budget due to vacant positions and timing of S.A.F.E.R. transition
Corrections	2,503,235	2,419,024	(84,211)	(3)	Under budget due to timing of invoices	16,501,427	16,379,842	(121,585)	(1)	Under budget due to timing of invoices
Courts	779,531	712,453	(67,078)	(9)	Under budget due to vacant positions and timing of invoices	5,485,587	4,812,668	(672,919)	(12)	Under budget due to vacant positions and timing of invoices
Solicitor	273,844	330,109	56,265	21	Over budget due to extra help and supplies higher than anticipated	1,901,121	2,065,746	164,625	9	Over budget due to extra help and supplies higher than anticipated
Public Defender	133,616	135,490	1,874	1	Over budget due to increase in contract services (i.e.: contract lawyers)	941,898	914,546	(27,352)	(3)	Under budget due to savings in supplies
<b>Total Public Safety</b>	<b>24,856,300</b>	<b>26,032,299</b>	<b>1,175,999</b>	<b>5</b>		<b>170,354,458</b>	<b>171,663,558</b>	<b>1,309,099</b>	<b>1</b>	
<b>General Government</b>										
Citizens Review Board	39,143	41,835	2,692	7	Spending budget as needed and timing of invoices	240,318	261,072	20,754	9	Spending budget as needed and timing of invoices
Audit	66,031	58,831	(7,200)	(11)	Vacant position, timing of financial audit billings, and delay in contracted audits	614,598	528,988	(85,610)	(14)	Vacant position, timing of financial audit billings, and delay in contracted audits
City Council	752,706	570,554	(182,152)	(24)	Variances are due primarily to the timing of filling vacancies and other timing-related spending.	4,673,559	4,058,510	(615,049)	(13)	Variances are due primarily to the timing of filling vacancies and other timing-related spending.
Information Technology	1,660,279	1,478,979	(181,300)	(11)	Under budget due to timing of invoices	17,160,458	13,713,326	(3,447,132)	(20)	Under budget due to timing of invoices
Human Resources	385,310	357,185	(28,125)	(7)	Under budget due to timing of invoices due to EAP contract	2,803,649	2,444,534	(359,115)	(13)	Under budget due to timing of invoices
Ethics	44,913	31,629	(13,284)	(30)	Spending budget as needed	234,293	220,374	(13,919)	(6)	Spending budget as needed
Executive Offices	2,600,050	2,856,422	256,372	10	Over budget due to invoices for "Unsheltered No More Initiative" and 2014 Fellowship agreement	17,239,665	14,065,687	(3,173,978)	(18)	Under budget due to vacant positions and timing of invoices
Finance	1,011,687	1,036,572	24,885	2	Over budget due to Consulting/Professional Services and Supplies higher than anticipated	6,997,149	6,265,478	(731,671)	(10)	Variance due to spending budget as needed and timing of invoices
Law	471,775	365,897	(105,878)	(22)	Under budget due to vacant positions and timing of invoices	3,384,860	3,093,510	(291,350)	(9)	Variance is due to vacant positions have not been filled and timing of invoices
Parks, Recreation, and Cultural Affairs	2,264,728	1,843,174	(421,554)	(19)	Under budget due to seasonal fluctuations	15,853,096	16,734,871	881,775	6	Timing of expenditures related to seasonal activities
Planning and Community Development	111,786	170,446	58,660	52	Over budget due to workers' compensation and payment for board members	1,332,289	1,047,362	(284,927)	(21)	Spending budget as needed and timing of invoices
Procurement	72,175	76,077	3,902	5	Spending budget as needed	525,976	517,423	(8,553)	(2)	Under budget due to timing of invoices
Public Works	2,028,166	2,271,145	242,979	12	Over budget due to salary transfer for Streetcar project and graffiti removal supplies	14,409,461	14,319,087	(90,374)	(1)	Spending budget as needed and timing of invoices
<b>Total General Government</b>	<b>11,508,749</b>	<b>11,158,746</b>	<b>(350,003)</b>	<b>(3)</b>		<b>85,469,371</b>	<b>77,270,222</b>	<b>(8,199,149)</b>	<b>(10)</b>	
Non-Departmental	7,417,349	6,740,267	(677,082)	(9)	Under budget due to timing of invoices and operating transfer	83,271,930	64,486,615	(18,785,315)	(23)	Under budget due to timing of invoices and operating transfer
<b>Total Expenses</b>	<b>43,782,398</b>	<b>43,931,312</b>	<b>148,914</b>	<b>0</b>		<b>339,095,759</b>	<b>313,420,395</b>	<b>(25,675,364)</b>	<b>(8)</b>	
<b>Over/Under Revenues and Expenditure</b>	<b>(17,190,366)</b>	<b>19,102,874</b>	<b>36,293,240</b>	<b>(211)</b>		<b>11,110,645</b>	<b>87,676,969</b>	<b>76,566,324</b>	<b>689</b>	