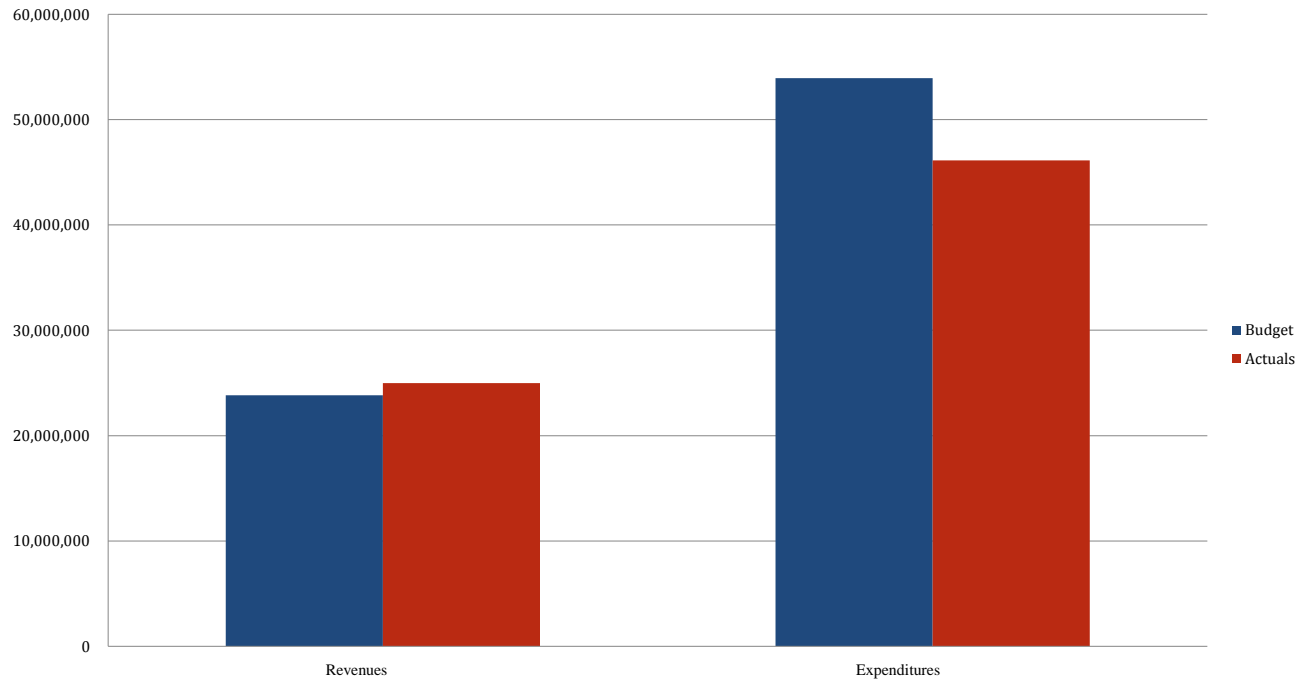


CITY OF ATLANTA
 General Fund - Budget Variance Analysis
 Current Period: JUL-2014

Category	Budget Jul-14	Actual Jul-14	Variance \$	Variance %
Revenues	23,841,937	24,997,720	1,155,783	5%
Expenditures	53,950,609	46,119,020	(7,831,589)	-15%
Surplus (deficit) of revenues over expenditures	(30,108,672)	(21,121,300)	8,987,372	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 2%, which is due to vacant positions and timing of invoices.

General government departments are under budget by 14%, which is mainly due to vacant positions and timing of invoices.

Non-departmental is under budget by 45%, which is due to timing of invoices and debt payments.

CITY OF ATLANTA SET OF BOOKS
General Fund(1001) - Adopted Budget Variance Analysis
Current Period: Jul-FY15

	Budget Jul-FY15	Actual Jul-FY15	Budget Variance Var (\$)	Var (%)		YTD Budget Jul-FY15	YTD Actual Jul-FY15	Budget Variance Var (\$)	Var (%)	
Revenues										
Property Tax Revenue	572,894	827,352	254,458	44	Low Risk-Favorable variance due to billing increase from rise in assessments.	572,894	827,352	254,458	44	Low Risk-Favorable variance due to billing increase from rise in assessments.
Local Option Sales Tax Revenue	8,337,683	8,267,208	(70,475)	(1)	Moderate Risk - Sales tax in line with anticipated budget.	8,337,683	8,267,208	(70,475)	(1)	Moderate Risk - Sales tax in line with anticipated budget.
Hotel/Motel Tax Revenue	1,093,807	1,186,081	92,274	8	Low Risk-In line with budget expectations.	1,093,807	1,186,081	92,274	8	Low Risk-In line with budget expectations.
Public Utility Franchise Revenue	1,558,107	2,468,101	909,994	58	Low Risk-timing variance - comcast payment received in July 2014 compared to 2013.	1,558,107	2,468,101	909,994	58	Low Risk-timing variance - comcast payment received in July 2014 compared to 2013.
Business License Revenue	405,893	904,340	498,447	123	Low Risk-Favorable variance from increase in new B.L. accounts compared to prior year.	405,893	904,340	498,447	123	Low Risk-Favorable variance from increase in new B.L. accounts compared to prior year.
Insurance Premium Revenue	0	0	0	0	No Risk - in line with expected activity.	0	0	0	0	No Risk - in line with expected activity.
Other License/Permits Revenue	1,416,698	1,093,016	(323,682)	(23)	Low Risk-timing variance from delay in billing in FY14 compared to FY13.	1,416,698	1,093,016	(323,682)	(23)	Low Risk-timing variance from delay in billing in FY14 compared to FY13.
Alcohol Revenue	926,202	490,097	(436,105)	(47)	Low Risk- timing variance-alcohol revenue received in July booked to August.	926,202	490,097	(436,105)	(47)	Low Risk- timing variance-alcohol revenue received in July booked to August.
Fines/Forfeitures Revenue	1,915,746	2,169,993	254,247	13	Low Risk-favorable variance attributed to traffic and parking fine revenue .	1,915,746	2,169,993	254,247	13	Low Risk-favorable variance attributed to traffic and parking fine revenue .
Real Estate Transfer Revenue	233,585	162,502	(71,083)	(30)	Low Risk - Variance reflects cyclical nature of real estate activity.	233,585	162,502	(71,083)	(30)	Low Risk - Variance reflects cyclical nature of real estate activity.
Intangible Recording Revenue	478,091	363,798	(114,293)	(24)	Low Risk - Variance reflects cyclical nature of real estate activity.	478,091	363,798	(114,293)	(24)	Low Risk - Variance reflects cyclical nature of real estate activity.
Land and Building Rentals Revenue	321,153	742,812	421,659	131	Low Risk-Variance attributed to lease revenue from US Marshall & Watershed Building rental.	321,153	742,812	421,659	131	Low Risk-Variance attributed to lease revenue from US Marshall & Watershed Building rental.
Other Revenue	3,931,650	3,577,119	(354,531)	(9)	Low Risk - Variance reflects changes to motor vehicle tax structure.	3,931,650	3,577,119	(354,531)	(9)	Low Risk - Variance reflects changes to motor vehicle tax structure.
Indirect Costs	2,650,428	2,745,301	94,873	4	Low Risk-Variance based on Accounting Entries.	2,650,428	2,745,301	94,873	4	Low Risk-Variance based on Accounting Entries.
Total Revenues	23,841,937	24,997,720	1,155,783	5		23,841,937	24,997,720	1,155,783	5	
Expenditures										
Public Safety										
Police	15,483,071	15,212,895	(270,176)	(2)	Under budget due to the timing of invoices for Purchase/Contract Services.	15,483,071	15,212,895	(270,176)	(2)	Under budget due to the timing of invoices for Purchase/Contract Services.
Fire	7,262,227	7,120,037	(142,190)	(2)	Under budget due to timing of expenses in professional services and supplies	7,262,227	7,120,037	(142,190)	(2)	Under budget due to timing of expenses in professional services and supplies
Corrections	2,953,083	3,125,277	172,194	6	Over budget due to Inmate Food Contract.	2,953,083	3,125,277	172,194	6	Over budget due to Inmate Food Contract.
Courts	1,011,377	887,404	(123,973)	(12)	Under budget due to vacant positions.	1,011,377	887,404	(123,973)	(12)	Under budget due to vacant positions.
Solicitor	425,723	331,434	(94,289)	(22)	Under budget due to vacant positions.	425,723	331,434	(94,289)	(22)	Under budget due to vacant positions.
Public Defender	224,154	150,398	(73,756)	(33)	Under budget due to vacant positions.	224,154	150,398	(73,756)	(33)	Under budget due to vacant positions.
Total Public Safety	27,359,635	26,827,445	(532,190)	(2)		27,359,635	26,827,445	(532,190)	(2)	
General Government										
Citizens Review Board	47,382	43,686	(3,696)	(8)	Under budget mainly due to timing of filling vacant positions.	47,382	43,686	(3,696)	(8)	Under budget mainly due to timing of filling vacant positions.
Audit	87,860	71,808	(16,052)	(18)	Under budget due to vacant positions, timing of financial audit billings, and delay in contracted audits.	87,860	71,808	(16,052)	(18)	Under budget due to vacant positions, timing of financial audit billings, and delay in contracted audits.
City Council	709,678	618,095	(91,583)	(13)	Variances are due primarily to the timing of filling vacancies and other timing-related spending.	709,678	618,095	(91,583)	(13)	Variances are due primarily to the timing of filling vacancies and other timing-related spending.
Information Technology	5,120,816	1,990,592	(3,130,224)	(61)	Under budget due to timing of invoices.	5,120,816	1,990,592	(3,130,224)	(61)	Under budget due to timing of invoices.
Human Resources	432,794	388,220	(44,574)	(10)	Under budget due to vacant positions.	432,794	388,220	(44,574)	(10)	Under budget due to vacant positions.
Ethics	50,980	55,717	4,737	9	Spending budget as needed.	50,980	55,717	4,737	9	Spending budget as needed.
Executive Offices	2,060,082	2,573,889	513,807	25	Over budget due to timing of invoices.	2,060,082	2,573,889	513,807	25	Over budget due to timing of invoices.
Finance	1,012,666	945,590	(67,076)	(7)	Under budget due to vacant positions and timing of invoices.	1,012,666	945,590	(67,076)	(7)	Under budget due to vacant positions and timing of invoices.
Law	450,459	428,924	(21,535)	(5)	Under budget due to vacant positions and timing of invoices.	450,459	428,924	(21,535)	(5)	Variance due to vacant positions and timing of invoices.
Parks & Recreation	2,938,596	3,584,536	645,940	22	Over budget due to summer programs, seasonal employment, Forestry & crews overtime.	2,938,596	3,584,536	645,940	22	Over budget due to summer programs, seasonal employment, Forestry & crews overtime.
Planning and Community Development	206,514	133,127	(73,387)	(36)	Under budget mainly due to timing of filling vacant positions.	206,514	133,127	(73,387)	(36)	Under budget mainly due to timing of filling vacant positions.
Procurement	68,627	80,330	11,703	17	Over budget due to increase in salary expenses over monthly budget allocation.	68,627	80,330	11,703	17	Over budget due to increase in salary expenses over monthly budget allocation.
Public Works	2,017,475	2,140,526	123,051	6	Over budget due to Streetcar/Capital Project personnel cost.	2,017,475	2,140,526	123,051	6	Over budget due to Streetcar/Capital Project personnel cost.
Total General Government	15,203,929	13,055,040	(2,148,889)	(14)		15,203,929	13,055,040	(2,148,889)	(14)	
Non-Departmental	11,387,045	6,236,535	(5,150,510)	(45)	Under budget due to timing of invoices/debt payments.	11,387,045	6,236,535	(5,150,510)	(45)	Under budget due to timing of invoices/debt payments.
Total Expenses	53,950,609	46,119,020	(7,831,589)	(15)		53,950,609	46,119,020	(7,831,589)	(15)	
Over/Under Revenues and Expenditure	(30,108,672)	(21,121,300)	8,987,372	(30)		(30,108,672)	(21,121,300)	8,987,372	(30)	