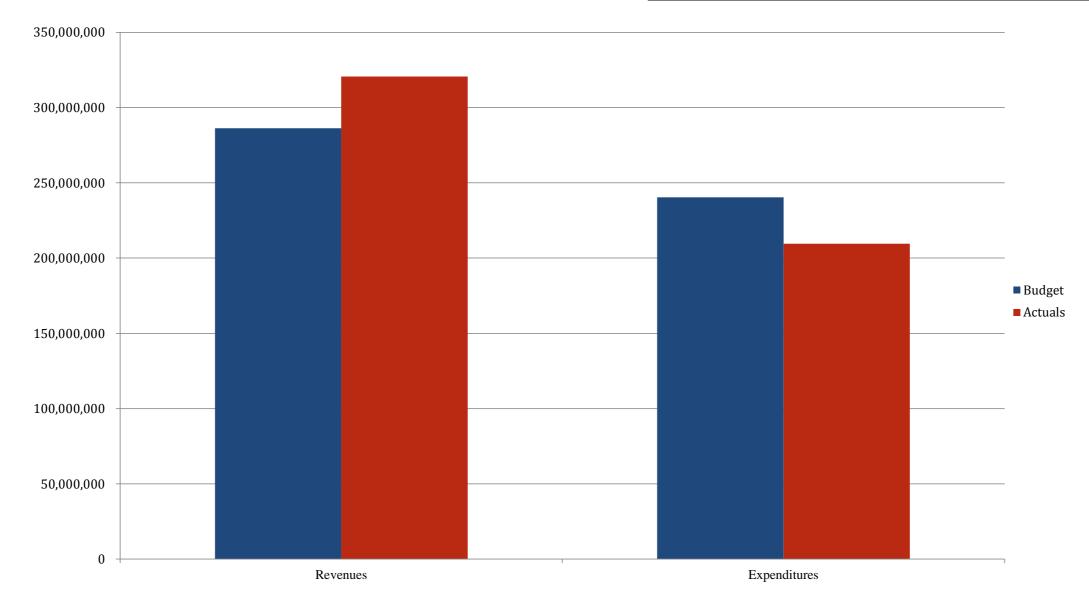
CITY OF ATLANTA General Fund - Budget Variance Analysis Current Period: NOV-2014

	Budget	Actual	Variance	Variance
Category	Nov-14	Nov-14	\$	%
Revenues	286,234,182	320,711,649	34,477,467	12%
Expenditures	240,423,839	209,554,554	(30,869,285)	-13%
Surplus (deficit) of revenues over expenditures	45,810,343	111,157,095	65,346,752	N/A



Key Drivers - Revenues:

Property taxes represent the primary variance; and this is attributable to the timing of tax receipts.

Key Drivers - Expenditures:

 $\textbf{Public Safety} \ \text{is } \ \text{under budget by 5\%, which is due to vacant positions and timing of invoices.}$

General government departments are under budget by 11%, which is mainly due to vacant positions and timing of invoices.

Non-departmental is under budget by 38%, 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: NOV-FY15

	Budget NOV-FY15	Actual NOV-FY15	Budget Variance Var (\$)	/ar (%)	YTD Budget NOV-FY15	YTD Actual NOV-FY15	Budget Variand Var (\$)	ee Var (%)
Revenues								
Property Tax Revenue	13,164,844	15,102,906	1,938,062	15 Low Risk - Favorable timing variance-tax bills were due in October of 2014.	141,228,090	169,934,527	28,706,437	20 Low Risk - Favorable timing variance-tax bills were due in October of 2014.
Local Option Sales Tax Revenue	8,337,683	8,273,183	(64,500)	(1) Low Risk - No material variance.	41,688,415	42,008,552	320,137	1 Low Risk - Favorable variance-sales tax revenue exceeds anticipations.
Hotel/Motel Tax Revenue	1,430,771	1,304,337	(126,434)	(9) Low Risk - No material variance.	6,279,026	6,020,968	(258,058)	(4) Low Risk - No material variance.
Public Utility Franchise Revenue	30,000	28,531	(1,469)	(5) Low Risk - Timing variance not material	6,057,993	5,507,499	(550,494)	(9) Low Risk - Timing variance; franchise payments primarily received quarterly.
Business License Revenue	545,591	263,944	(281,647)	(52) Low Risk - Timing variance; there was no business license amnesty in FY15.	3,539,165	2,875,407	(663,758)	(19) Low Risk - Timing variance; there was no business license amnesty in FY15.
Insurance Premium Revenue	0	0	0	0 No Risk - annual insurance premium tax was collected for the year.	21,945,924	22,667,653	721,729	3 No Risk - Favorable variance insurance premium tax revenue exceeds anticipations.
Other License/Permits Revenue	3,623,300	3,290,107	(333, 193)	(9) Low Risk - Timing variance not material	7,201,775	7,214,313	12,538	0 Low Risk - Favorable variance other license & permit revenue exceeds anticipations.
Alcohol Revenue	1,435,406	490,024	(945,382)	(66) Low Risk -Timing variance	5,685,306	6,117,710	432,404	8 Low Risk - Favorable timing variance due to alcohol license renewal period.
Fines/Forfeitures Revenue	2,190,104	1,734,442	(455,662)	(21) Low Risk -Unfavorable variance; Failure to Appear revenue activity less than anticipated	11,943,429	11,107,150	(836,279)	(7) Low Risk -Timing variance Failure to Appear revenue activity less than anticipated.
Real Estate Transfer Revenue	133,509	183,025	49,516	37 Low Risk - Favorable timing variance; revenue exceeds anticipation.	920,068	902,081	(17,987)	(2) Low Risk - No material variance.
Intangible Recording Revenue	283,387	400,651	117,264	41 Low Risk - Favorable timing variance; revenue exceeds anticipation.	2,122,630	1,882,616	(240,014)	(11) Low Risk -Timing variance Intangible Recording tax revenue activity less than anticipated.
Land and Building Rentals Revenue	721,511	679,449	(42,062)	(6) Low Risk - No material variance.	1,731,862	5,165,332	3,433,470	198 Low Risk -Favorable variance due to increase in revenue from building rentals & U.S. Marshall contract.
Other Revenue	4,513,268	8,343,782	3,830,514	85 Low Risk - Favorable timing variance; revenue exceeds anticipation.	22,638,359	25,581,336	2,942,977	13 Low Risk -Favorable timing variance due to PY Property Tax and Public Utility Property Tax collections.
Indirect Costs	2,650,428	2,745,301	94,873	4 Low Risk - Favorable variance; based from accounting entries.	13,252,140	13,726,505	474,365	4 Low Risk - Favorable variance; based from accounting entries.
Total Revenues	39,059,802	42,839,682	3,779,880	10	286,234,182	320,711,649	34,477,467	12
Expenditures Public Safety								
Police	14,952,752	14,150,893	(801,859)	(5) Under budget due to vacant positions and reclassification of employees.	75,625,358	71,176,206	(4,449,152)	(6) Under budget due to the timing of invoices for Purchase/Contract Services.
Fire	7,060,864	6,420,621	(640,243)	(9) Under budget due to vacancies as well as timing of professional services expenses.	34,075,556	32,637,396	(1,438,160)	(4) Under budget due to vacancies as well as timing of professional services expenses.
Corrections	2,326,710	2,823,989	497,279	Over budget due to inmate foodservice contract/ kitchen repairs/water charges higher than budgeted.	13,556,502	14,001,136	444,634	3 Over budget due to inmate foodservice contract/ kitchen repairs/water charges higher than budgeted.
Courts	1,073,490	872,923	(200,567)	(19) Under budget due to vacant positions.	5,359,896	4,348,629	(1,011,267)	(19) Under budget due to vacant positions.
Solicitor	420,923	347,416	(73,507)	(17) Under budget due to vacant positions.	2,159,140	1,800,050	(359,090)	(17) Under budget due to vacant positions.
Public Defender	236,105	174,108	(61,997)	(26) Under budget due to vacant positions.	1,179,851	851,610	(328,241)	(28) Under budget due to vacant positions. Savings will be used to fund office move in early 2015.
Total Public Safety	26,070,844	24,789,950	(1,280,894)	(5)	131,956,303	124,815,027	(7,141,276)	(5)
General Government								
Citizens Review Board	54,108	40,786	(13,322)	(25) Under budget mainly due to timing of filling vacant positions.	242,958	219,634	(23,324)	(10) Spending budget as needed.
Audit	133,210	130,955	(2,255)	(2) Spending budget as needed.	604,395	448,480	(155,915)	(26) Under budget due to vacant positions, timing of financial audit billings, and delay in contracted audits.
City Council	703,166	585,419	(117,747)	(17) Variances are due primarily to the timing of filling vacancies and other timing related spending.	3,604,137	2,969,179	(634,958)	(18) Variances are due primarily to the timing of filling vacancies and other timing related spending.
Information Technology	1,518,675	992,228	(526,447)	(35) Under budget due to timing of invoices.	13,971,439	10,939,369	(3,032,070)	(22) Under budget due to timing of invoices.
Human Resources	403,621	371,444	(32,177)	(8) Under budget due to timing of invoices.	2,054,845	1,908,254	(146,591)	(7) Under budget due to timing of invoices.
Ethics	38,956	34,538	(4,418)	(11) Spending budget as needed.	218,493	194,260	(24,233)	(11) Under budget due to timing of invoices.
Executive Offices	2,671,044	1,893,197	(777,847)	(29) Under budget due to vacant positions.	12,330,809	10,126,514	(2,204,295)	(18) Under budget due to vacant positions.
Finance	1,008,114	801,140	(206,974)	(21) Under budget mainly due to vacant positions and timing of invoices.	5,202,362	4,626,987	(575,375)	(11) Under budget due to vacant positions and timing of invoices.
Law	478,808	414,884	(63,924)	(13) Under budget due to the timing of filling vacant positions and timing of invoices.	2,643,492	2,128,596	(514,896)	(19) Under budget due to the timing of filling vacant positions and timing of invoices.
Parks & Recreation	2,124,973	2,452,140	327,167	15 Over budget attributed to summer program cost, recreation center renovations and motor and fuel cost.	12,399,257	13,148,227	748,970	6 Over budget attributed to summer program cost, recreation center renovations and motor and fuel cost.
Planning and Community Development	222,755	151,650	(71,105)	(32) Under budget mainly due to timing of filling vacant positions.	1,243,421	785,285	(458,136)	(37) Under budget mainly due to timing of filling vacant positions.
Procurement	68,430	91,706	23,276	34 Over budget due to timing of invoices	372,008	396,109	24,101	6 Spending budget as needed.
Public Works	1,951,705	2,480,367	528,662	27 Over budget due to personnel adjustments and contractual services.	10,835,863	10,478,305	(357,558)	(3) Under budget is due to the timing of invoices.
Total General Government	11,377,565	10,440,454	(937,111)	(8)	65,723,479	58,369,199	(7,354,280)	(11)
Non-Departmental	6,142,766	3,003,392	(3,139,374)	(51) Under budget due to timing of invoices/debt payments.	42,744,057	26,370,328	(16,373,729)	(38) Under budget due to timing of invoices/debt payments.
Total Expenses	43,591,175	38,233,796	(5,357,379)	(12)	240,423,839	209,554,554	(30,869,285)	(13)
Over/Under Revenues and Expenditure	(4,531,373)	4,605,886	9,137,259	(202)	45,810,343	111,157,095	65,346,752	143
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