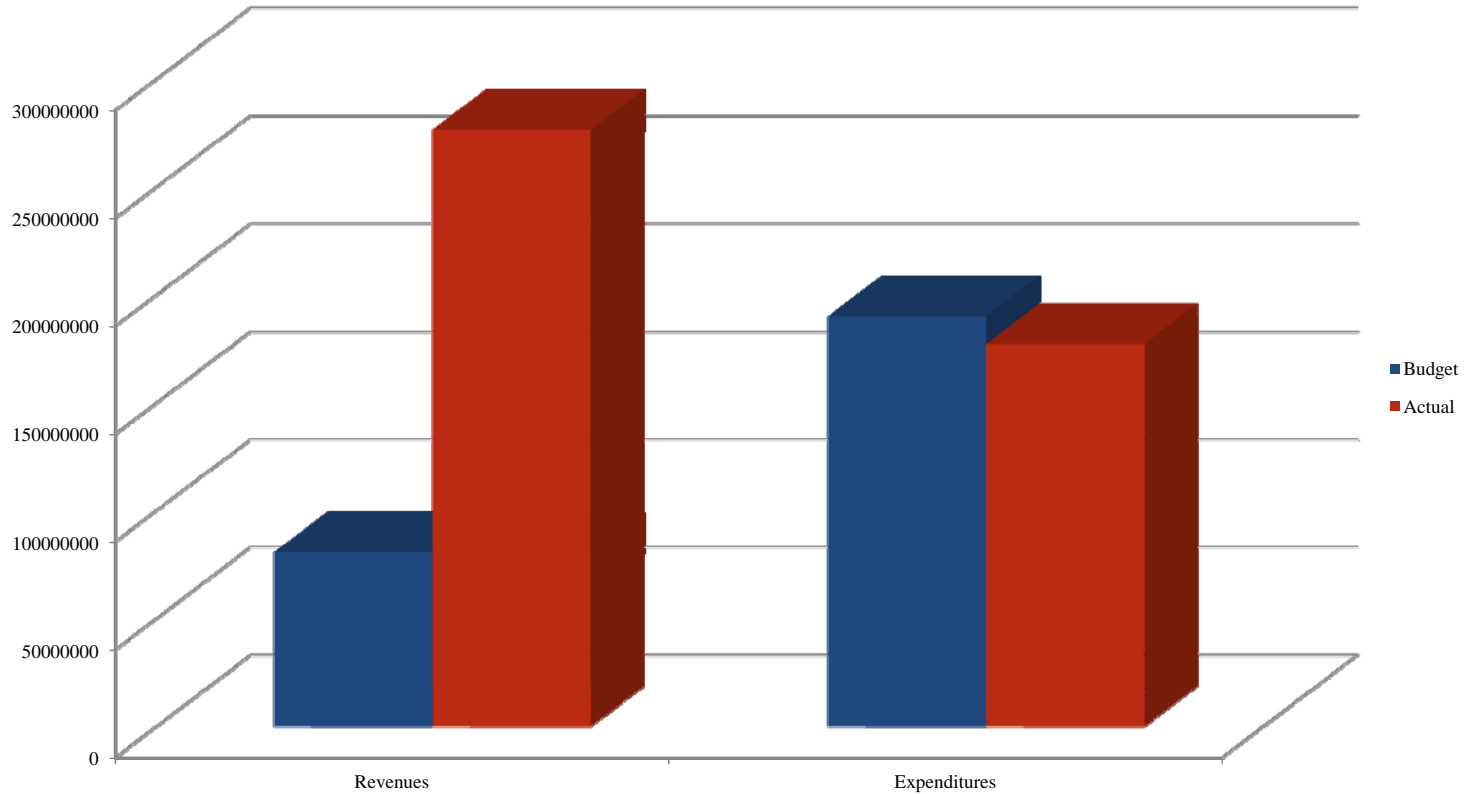


**CITY OF ATLANTA**  
**General Fund - Budget Variance Analysis**  
**Current Period: NOV-2013**

Category	Budget Nov-13	Actual Nov-13	Variance \$	Variance %
Revenues	292,049,300	308,435,336	16,386,036	6%
Expenditures	243,685,770	218,613,689	(25,072,081)	-10%
<b>Surplus (deficit) of revenues over expenditures</b>	<b>48,363,530</b>	<b>89,821,647</b>	<b>41,458,117</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 under budget by 1%, which is due to vacant positions and timing of invoices.

**General government** departments are under budget by 13%, which is due to vacant positions and timing of invoices.

**Non-departmental** is under budget by 26%, 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: Nov-FY14**

	<b>Budget</b>	<b>Actual</b>	<b>Budget Variance</b>		<b>Key Variance</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Budget Variance</b>		<b>Key Variance</b>
	<b>Nov-FY14</b>	<b>Nov-FY14</b>	<b>Var (\$)</b>	<b>Var (%)</b>	<b>Explanation</b>	<b>Nov-FY14</b>	<b>Nov-FY14</b>	<b>Var (\$)</b>	<b>Var (%)</b>	<b>Explanation</b>
<b>Revenues</b>										
Property Tax Revenue	2,912,478	11,432,856	8,520,378	293	Low Risk-Variance due to timing of Tax Collections . Due date is Sept/Oct. 2013	162,681,894	165,003,884	2,321,990	1	Low Risk-Variance due to timing of Tax Collections . Due date is Sept/Oct. 2013
Local Option Sales Tax Revenue	8,566,509	8,806,963	240,454	3	Moderate Risk	43,183,852	42,322,889	(860,963)	(2)	Moderate Risk
Hotel/Motel Tax Revenue	1,170,336	1,376,579	206,243	18	Low-Improved RevPAR and Occup. Levels	4,794,343	6,012,432	1,218,089	25	Low-Improved RevPAR and Occup. Levels
Public Utility Franchise Revenue	1,715,454	35,670	(1,679,784)	(98)	Low Risk-Unfavorable variance due to Public Utility Budget which included revenue from PILOT	13,476,783	5,145,502	(8,331,281)	(62)	Low Risk-Unfavorable variance due to Public Utility Budget which include PILOT
Indirect Costs	2,478,821	2,638,423	159,602	6	No Risk-Exceeded Budget Anticipations	12,394,106	11,857,381	(536,725)	(4)	Low Risk-On Pace to meet budget anticipations
Business License Revenue	328,834	471,939	143,105	44	Low Risk-Favorable Variance due to increases in new businesses	2,625,379	3,797,321	1,171,942	45	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	3,385,274	3,576,039	190,765	6	Low Risk-variance favorable and on pace to meet budget year end anticipation.	5,109,433	7,083,823	1,974,390	39	Low Risk-variance favorable and on pace to meet budget year end anticipation
Alcohol Revenue	1,369,723	1,360,755	(8,968)	(1)	Low Risk-On Pace to meet budget anticipations.	6,721,398	5,934,195	(787,203)	(12)	Low Risk - On target to meet budget anticipations
Fines/Forfeitures Revenue	1,675,770	1,737,079	61,309	4	Low Risk-Marginal Variance directly correlated to ticketing activity	9,966,971	9,593,739	(373,232)	(4)	Low Risk-Marginal Variance directly correlated to ticketing activity
Land and Building Rentals Revenue	185,720	572,591	386,871	208	Low-Risk Variance attributed to US Marshall Revenue	2,649,527	3,263,781	614,254	23	Revenue from US Marshall Revenue
Intangible Recording Revenue	323,640	283,122	(40,518)	(13)	Low Risk - Favorable variance reflects improvements in real estate activity	1,284,061	2,120,645	836,584	65	Low Risk - Favorable variance reflects improvements in real estate activity
Real Estate Transfer Revenue	77,333	127,271	49,938	65	Low Risk-Favorable variance predicated on improved real estate market	497,485	877,082	379,597	76	Low Risk-Favorable variance predicated on improved real estate market
Other Revenue	1,353,069	(370,399)	(1,723,468)	(127)	Low Risk-Variance due to reclass of revenue from PILOT & Dekalb Cty Tax Coll.	5,221,564	23,758,373	18,536,809	355	Includes revenue from PILOT & Dekalb County Tax Collections
<b>Total Revenues</b>	<b>25,542,961</b>	<b>32,048,888</b>	<b>6,505,927</b>	<b>25</b>		<b>292,049,300</b>	<b>308,435,336</b>	<b>16,386,036</b>	<b>6</b>	
<b>Expenditures</b>										
<b>Public Safety</b>										
Police	13,831,235	14,656,279	825,044	6	Over budget due to contract software maintenance agreement	69,955,386	74,099,580	4,144,194	6	Over budget due to PSIM, vehicle payment, Video Integrated System upgrade
Fire	6,873,154	6,241,837	(631,317)	(9)	Under budget due to vacant positions and timing of S.A.F.E.R. transition	34,219,669	29,204,347	(5,015,322)	(15)	Under budget due to vacant positions and timing of S.A.F.E.R. transition
Corrections	2,289,803	2,140,001	(149,802)	(7)	Under budget due to timing of invoices	11,661,153	11,708,978	47,825	0	Over budget due to payment of Jail Management System \$204K.
Courts	834,990	681,217	(153,773)	(18)	Under budget due to vacant positions and timing of invoices	4,021,521	3,383,668	(637,853)	(16)	Under budget due to vacant positions and timing of invoices
Solicitor	273,431	283,451	10,020	4	Over budget due to extra help and supplies higher than anticipated	1,359,432	1,434,242	74,810	6	Over budget due to extra help and supplies higher than anticipated
Public Defender	130,655	114,784	(15,871)	(12)	Under budget due to vacant positions	674,242	650,977	(23,265)	(3)	Under budget due to vacant positions
<b>Total Public Safety</b>	<b>24,233,268</b>	<b>24,117,569</b>	<b>(115,699)</b>	<b>(0)</b>		<b>121,891,403</b>	<b>120,481,792</b>	<b>(1,409,611)</b>	<b>(1)</b>	
<b>General Government</b>										
Citizens Review Board	37,988	31,319	(6,669)	(18)	Spending budget as needed and timing of invoices	162,356	192,751	30,395	19	Spending budget as needed and timing of invoices
Audit	113,863	54,981	(58,882)	(52)	Vacant position, timing of financial audit billings, and delay in contracted audits	483,369	392,464	(90,905)	(19)	Vacant position, timing of financial audit billings, and delay in contracted audits
City Council	590,947	550,301	(40,646)	(7)	Spending budget as needed	3,200,485	2,871,557	(328,928)	(10)	Spending budget as needed
Information Technology	2,107,897	1,026,120	(1,081,777)	(51)	Under budget due to timing of invoices	13,705,771	9,725,236	(3,980,535)	(29)	Under budget due to timing of invoices
Human Resources	408,889	336,613	(72,276)	(18)	Under budget due to timing of invoices	1,995,528	1,751,900	(243,628)	(12)	Under budget due to timing of invoices
Ethics	30,853	29,493	(1,360)	(4)	Spending budget as needed	157,449	156,075	(1,374)	(1)	Spending budget as needed
Executive Offices	2,307,726	1,822,485	(485,241)	(21)	Under budget due to timing of invoices	12,098,124	9,005,234	(3,092,890)	(26)	Under budget due to vacant positions and timing of invoices
Finance	1,109,117	755,751	(353,366)	(32)	Spending budget as needed and timing of invoices	4,972,641	4,213,790	(758,851)	(15)	Spending budget as needed and timing of invoices
Law	474,892	372,508	(102,384)	(22)	Under budget due to vacant positions and timing of invoices	2,436,958	2,207,540	(229,418)	(9)	Variance is due to vacant positions have not been filled and timing of invoices
Parks & Recreation	2,264,728	2,086,085	(178,643)	(8)	Under budget due to seasonal fluctuations	11,323,640	12,467,854	1,144,214	10	Timing of expenditures related to seasonal activities
Planning and Community Development	466,881	130,164	(336,717)	(72)	Spending budget as needed and timing of invoices	1,110,099	721,952	(388,147)	(35)	Spending budget as needed and timing of invoices
Procurement	73,497	64,524	(8,973)	(12)	Under budget due to the timing of invoices	373,955	367,071	(6,884)	(2)	Under budget due to timing of invoices
Public Works	1,884,323	1,945,982	61,659	3	Over budget due to increase in Supplies offset by Storm Water charges	10,340,568	10,074,079	(266,489)	(3)	Spending budget as needed and timing of invoices
<b>Total General Government</b>	<b>11,871,601</b>	<b>9,206,326</b>	<b>(2,665,275)</b>	<b>(22)</b>		<b>62,360,943</b>	<b>54,147,503</b>	<b>(8,213,440)</b>	<b>(13)</b>	
Non-Departmental	9,064,953	8,007,880	(1,057,073)	(12)	Under budget due to timing of invoices and operating transfer	59,433,424	43,984,394	(15,449,030)	(26)	Under budget due to timing of invoices and operating transfer
<b>Total Expenditures</b>	<b>45,169,822</b>	<b>41,331,775</b>	<b>(3,838,047)</b>	<b>(8)</b>		<b>243,685,770</b>	<b>218,613,689</b>	<b>(25,072,081)</b>	<b>(10)</b>	
<b>Over/Under Revenues and Expenditure</b>	<b>(19,626,861)</b>	<b>(9,282,887)</b>	<b>10,343,974</b>	<b>(53)</b>		<b>48,363,530</b>	<b>89,821,647</b>	<b>41,458,117</b>	<b>86</b>	

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