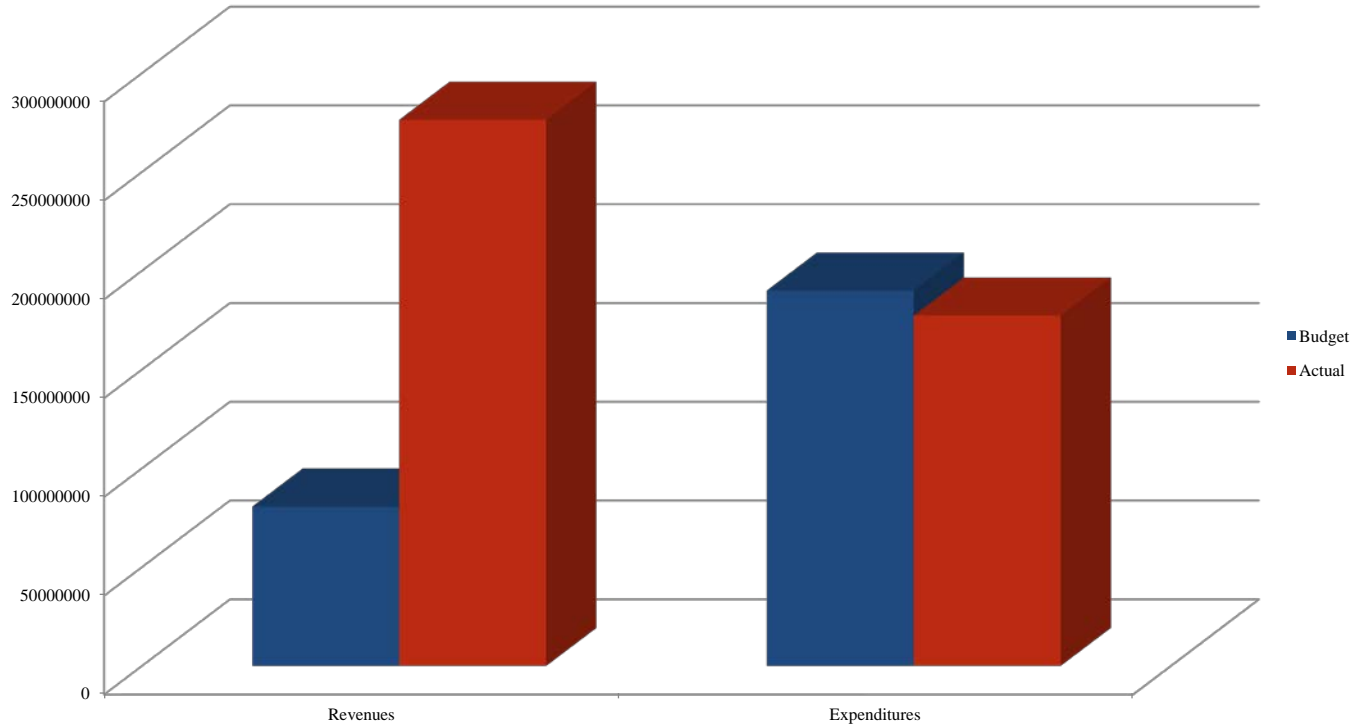


**CITY OF ATLANTA**  
**General Fund - Budget Variance Analysis**  
**Current Period: FEB-2014**

Category	Budget Feb-14	Actual Feb-14	Variance \$	Variance %
Revenues	410,183,158	429,859,710	19,676,552	5%
Expenditures	379,620,232	354,751,930	(24,868,302)	-7%
<b>Surplus (deficit) of revenues over expenditures</b>	<b>30,562,926</b>	<b>75,107,780</b>	<b>44,544,854</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 2%, which is due to vacant positions and timing of invoices.

**Non-departmental** is under budget by 24%, 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: Feb-FY14**

	Budget	Actual	Budget Variance	Var (%)		YTD Budget	YTD Actual	Budget Variance	Var (%)	
	Feb-FY14	Feb-FY14	Var (\$)			Feb-FY14	Feb-FY14	Var (\$)		
<b>Revenues</b>										
Property Tax Revenue	121,143	488,770	367,627	303	Low Risk-Favorable variance due to billing increase from rise in assessments.	168,059,189	172,374,436	4,315,247	3	Low Risk-Favorable variance due to billing increase from rise in assessments.
Local Option Sales Tax Revenue	7,875,955	7,590,339	(285,616)	(4)	Moderate Risk - Unfavorable variance due to lower distribution percentage of 40.43%.	70,021,666	67,302,680	(2,718,986)	(4)	Moderate Risk - Unfavorable variance due to lower distribution percentage of 40.43%.
Hotel/Motel Tax Revenue	1,276,657	1,272,605	(4,052)	(0)	Low Risk-variance not material and on pace with monthly budget.	8,175,570	8,684,868	509,298	6	Low Risk-Improved RevPAR and Occup. Levels.
Public Utility Franchise Revenue	35,247,587	105,897	(35,141,690)	(100)	Low Risk-February Budget reflects franchise fee from GA Power that was received in January.	53,621,594	38,252,570	(15,369,024)	(29)	Low Risk-Unfavorable variance due to reclass of budgeted revenue from W & S PILOT.
Business License Revenue	7,012,103	8,056,536	1,044,433	15	Low Risk-Favorable Variance due to increase in new businesses.	11,185,672	13,466,535	2,280,863	20	Low Risk-Favorable Variance due to increase 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	613,066	478,123	(134,943)	(22)	Low Risk-Unfavorable timing variance due to inclement weather delays in payments received.	10,472,305	12,154,988	1,682,683	16	Low Risk-Favorable timing variance from alcohol & prof. licenses renewals & fire occ permits.
Alcohol Revenue	446,292	1,416,853	970,561	217	Low Risk-Favorable timing variance from alcohol tax receipts delayed from the prior month.	10,170,715	9,933,186	(237,529)	(2)	Low Risk-Unfavorable timing variance due to alcohol revenue received versus budget.
Fines/Forfeitures Revenue	1,499,721	2,163,276	663,555	44	Low Risk-Variance directly correlated to revenue from Pre-trial diversion program & parking fines.	15,130,047	15,386,769	256,722	2	Low Risk-Variance directly correlated to revenue from Pre-trial diversion program.
Real Estate Transfer Revenue	132,197	80,382	(51,815)	(39)	Low Risk - Unfavorable variance reflects improvements in real estate activity less than budget.	783,332	1,177,349	394,017	50	Low Risk - Favorable variance reflects improvements in real estate activity.
Intangible Recording Revenue	268,853	221,546	(47,307)	(18)	Low Risk - Unfavorable variance reflects improvements in real estate activity less than budget.	2,064,604	3,112,030	1,047,426	51	Low Risk - Favorable variance reflects improvements in real estate activity.
Land and Building Rentals Revenue	643,124	598,904	(44,220)	(7)	Low Risk- Unfavorable Variance due to INS Lease Revenue that was less than budget.	4,296,862	5,548,930	1,252,068	29	Low Risk-Variance attributed to lease revenue from US Marshall and Watershed Building rental.
Other Revenue	2,320,964	3,965,317	1,644,353	71	Low Risk-Variance due to reclass of revenue from PILOT & Title Advalorem Tax.	15,438,938	42,210,693	26,771,755	173	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.	19,320,161	18,590,387	(729,774)	(4)	Low Risk-Based on Accounting Entries.
<b>Total Revenues</b>	<b>69,766,346</b>	<b>28,762,346</b>	<b>(31,004,000)</b>	<b>(52)</b>		<b>410,183,158</b>	<b>429,859,710</b>	<b>19,676,552</b>	<b>5</b>	
<b>Expenditures</b>										
<b>Public Safety</b>										
Police	13,624,707	10,937,777	(2,686,930)	(20)	Under budget due to \$2.7MM vehicle purchase expenses reallocated to 3503 fund.	112,441,158	114,558,718	2,117,560	2	Over budget due to winter storm PAX (\$1.2MM), Edge-360 maintenance (\$868K).
Fire	6,776,351	6,339,882	(436,469)	(6)	Under budget due to timing of invoices.	53,484,325	50,209,698	(3,274,627)	(6)	Under budget due to timing of invoices.
Corrections	2,336,106	2,853,141	517,035	22	Over budget due to payments for various supplies and winter storm PAX; transfer expenses Trust Fund.	18,837,534	19,232,983	395,449	2	Over budget due to payments for various supplies and winter storm PAX.
Courts	755,228	667,094	(88,134)	(12)	Under budget due to vacant positions and timing of invoices.	6,240,814	5,479,761	(761,053)	(12)	Under budget due to vacant positions and timing of invoices.
Solicitor	273,756	298,043	24,287	9	Over budget due to extra help and supplies higher than anticipated.	2,174,878	2,363,789	188,911	9	Over budget due to extra help and supplies higher than anticipated.
Public Defender	133,354	113,922	(19,432)	(15)	Under budget due to savings in supplies & purchased services.	1,075,252	1,028,468	(46,784)	(4)	Under budget due to savings in supplies.
<b>Total Public Safety</b>	<b>23,899,502</b>	<b>21,209,859</b>	<b>(2,689,643)</b>	<b>(11)</b>		<b>194,253,961</b>	<b>192,873,417</b>	<b>(1,380,544)</b>	<b>(1)</b>	
<b>General Government</b>										
Citizens Review Board	42,630	24,501	(18,129)	(43)	Spending budget as needed and timing of invoices.	282,948	285,573	2,625	1	Spending budget as needed and timing of invoices.
Audit	64,223	59,555	(4,668)	(7)	Vacant position, timing of financial audit billings, and delay in contracted audits.	678,821	588,543	(90,278)	(13)	Vacant position, timing of financial audit billings, and delay in contracted audits.
City Council	752,709	555,280	(197,429)	(26)	Variances are due primarily to the timing of filling vacancies and other timing-related spending.	5,426,268	4,613,789	(812,479)	(15)	Variances are due primarily to the timing of filling vacancies and other timing-related spending.
Information Technology	1,652,326	1,358,854	(293,472)	(18)	Under budget due to timing of invoices.	18,812,784	15,072,179	(3,740,605)	(20)	Under budget due to timing of invoices.
Human Resources	419,034	348,376	(70,658)	(17)	Under budget due to vacant positions.	3,222,683	2,792,910	(429,773)	(13)	Under budget due to vacant positions.
Ethics	41,269	37,702	(3,567)	(9)	Spending budget as needed.	275,562	258,076	(17,486)	(6)	Spending budget as needed.
Executive Offices	2,674,811	2,105,929	(568,882)	(21)	Under budget due to vacant positions and timing of invoices.	19,914,476	16,171,616	(3,742,860)	(19)	Under budget due to vacant positions and timing of invoices.
Finance	1,010,592	1,179,125	168,533	17	Over budget due to Personnel Costs and Contractual Services higher than anticipated	8,007,741	7,444,602	(563,139)	(7)	Variance due to spending budget as needed and timing of invoices.
Law	472,110	383,438	(88,672)	(19)	Under budget due to vacant positions and timing of invoices.	3,856,969	3,476,948	(380,021)	(10)	Variance due to vacant positions and timing of invoices.
Parks, Recreation, and Cultural Affairs	2,264,728	1,862,457	(402,271)	(18)	Under budget due to timing of seasonal activities.	18,117,824	18,597,328	479,504	3	Under budget due to timing of seasonal activities.
Planning and Community Development	147,006	150,938	3,932	3	Spending budget as needed.	1,479,295	1,198,300	(280,995)	(19)	Spending budget as needed and timing of invoices.
Procurement	73,748	66,797	(6,951)	(9)	Spending budget as needed.	599,723	584,221	(15,502)	(3)	Under budget due to timing of invoices.
Public Works	2,008,027	9,359,424	7,351,397	366	Over budget due to Consulting /Professional services related to 2014 Winter Storms.	16,417,489	23,678,512	7,261,023	44	Over budget due to Consulting /Professional services related to 2014 Winter Storms.
<b>Total General Government</b>	<b>11,623,213</b>	<b>17,492,376</b>	<b>5,869,163</b>	<b>50</b>		<b>97,092,583</b>	<b>94,762,597</b>	<b>(2,329,986)</b>	<b>(2)</b>	
Non-Departmental	5,001,758	2,629,301	(2,372,457)	(47)	Under budget due to timing of invoices and operating transfer.	88,273,688	67,115,916	(21,157,772)	(24)	Under budget due to timing of invoices and operating transfer.
<b>Total Expenses</b>	<b>40,524,473</b>	<b>41,331,536</b>	<b>807,063</b>	<b>2</b>		<b>379,620,232</b>	<b>354,751,930</b>	<b>(24,868,302)</b>	<b>(7)</b>	
<b>Over/Under Revenues and Expenditure</b>	<b>19,241,873</b>	<b>(12,569,190)</b>	<b>(31,811,063)</b>	<b>(165)</b>		<b>30,562,926</b>	<b>75,107,780</b>	<b>44,544,854</b>	<b>N/A</b>	