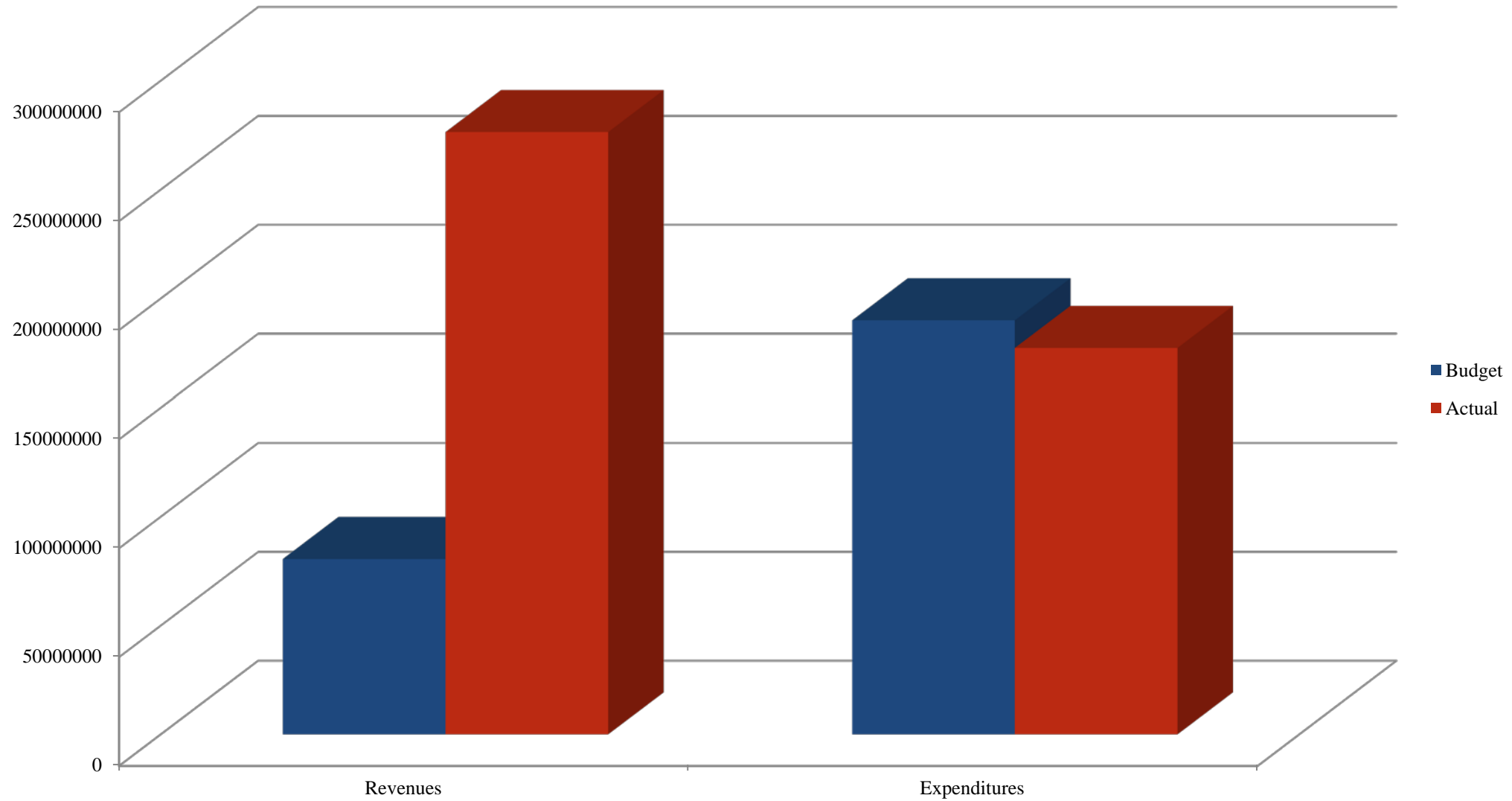


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: APR-2014

Category	Budget Apr-14	Actual Apr-14	Variance \$	Variance %
Revenues	483,771,132	508,241,108	24,469,976	5%
Expenditures	460,327,963	465,429,406	5,101,443	1%
Surplus (deficit) of revenues over expenditures	23,443,169	42,811,702	19,368,533	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 1%, which is due to vacant positions and timing of invoices.

General government departments are over budget by 1%, which is due to timing of invoices.

Non-departmental is over budget by 7%, 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: Apr-FY14

	Budget Apr-FY14	Actual Apr-FY14	Budget Variance Var (\$)	Var (%)		YTD Budget Apr-FY14	YTD Actual Apr-FY14	Budget Variance Var (\$)	Var (%)	
Revenues										
Property Tax Revenue	431,141	662,365	231,224	54	Low Risk-Favorable variance due to billing increase from rise in assessments.	168,548,250	173,759,156	5,210,906	3	Low Risk-Favorable variance due to billing increase from rise in assessments.
Local Option Sales Tax Revenue	8,509,900	8,241,845	(268,055)	(3)	Moderate Risk - Unfavorable variance due to lower distribution percentage of 40.43%.	86,615,824	83,487,761	(3,128,063)	(4)	Moderate Risk - Unfavorable variance due to lower distribution percentage of 40.43%.
Hotel/Motel Tax Revenue	1,073,551	(99,936)	(1,173,487)	(109)	Low Risk-Unfavorable variance due to journal entry to correct accrual from prior month.	10,199,687	11,388,365	1,188,678	12	Low Risk-Improved RevPAR and Occup. Levels.
Public Utility Franchise Revenue	1,764,778	3,043,736	1,278,958	72	Low Risk-Favorable timing variance from franchise fee from Comcast that is received quarterly.	57,757,764	40,602,288	(17,155,476)	(30)	Low Risk-Unfavorable variance due to reclass of budgeted revenue from W & S PILOT.
Business License Revenue	10,844,145	9,289,004	(1,555,141)	(14)	Low Risk-Unfavorable variance from timing of B.L. revenue received versus budget.	37,222,762	42,562,903	5,340,141	14	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	1,075,112	3,736,981	2,661,869	248	Low Risk-Favorable variance from collections previously delayed due to inclement weather.	14,414,603	16,575,762	2,161,159	15	Low Risk-Favorable timing variance in revenue from prof. licenses renewals.
Alcohol Revenue	1,434,881	1,337,139	(97,742)	(7)	Low Risk-Timing variance in alcohol revenue received due to Jan-Feb inclement weather.	13,722,399	12,274,920	(1,447,479)	(11)	Low Risk-Unfavorable variance due to alcohol revenue booked to wrong account.
Fines/Forfeitures Revenue	2,602,032	2,140,916	(461,116)	(18)	Low Risk-Unfavorable timing variance in parking fine revenue received versus budgeted.	20,286,573	19,678,133	(608,440)	(3)	Low Risk-Unfavorable variance directly correlated to activity from Parking & DUI fines.
Real Estate Transfer Revenue	78,589	135,380	56,791	72	Low Risk - Favorable variance reflects improvements in real estate activity.	955,688	1,428,587	472,899	49	Low Risk - Favorable variance reflects improvements in real estate activity.
Intangible Recording Revenue	305,779	300,125	(5,654)	(2)	Low Risk - Unfavorable variance not material.	2,617,026	3,681,641	1,064,615	41	Low Risk - Favorable variance reflects improvements in real estate activity.
Land and Building Rentals Revenue	1,411,758	452,223	(959,535)	(68)	Low Risk-Unfavorable variance in revenue from equipment leases that is less than budgeted.	4,559,720	6,565,160	2,005,440	44	Low Risk-Variance attributed to lease revenue from US Marshall and Watershed Building rental.
Other Revenue	4,940,315	4,972,037	31,722	1	Low Risk-Variance due to reclass of revenue from PILOT & Title Advalorem Tax.	21,490,802	51,334,160	29,843,358	139	Low Risk-Favorable variance due to reclass of revenue from W&S PILOT & Title Advalorem Tax.
Indirect Costs	2,308,682	2,323,798	15,116	1	Low Risk-Variance based on Accounting Entries.	23,937,531	23,237,983	(699,548)	(3)	Low Risk-Variance based on Accounting Entries.
Total Revenues	36,780,663	36,535,613	(245,050)	(1)		483,771,132	508,241,108	24,469,976	5	
Expenditures										
Public Safety										
Police	14,116,045	13,692,347	(423,698)	(3)	Under budget due to vacant positions, timing of invoices and JAG overtime reallocated to another fund.	140,681,463	141,798,636	1,117,173	1	Over budget due to expenses related to Video Integration Center maintenance/network connections.
Fire	6,171,485	6,913,082	741,597	12	Over budget due to EMT Licenses, EMS contracts, and replacement handheld radios/parts.	66,730,916	63,693,533	(3,037,383)	(5)	Under budget due to timing of invoices and movement of S.A.F.E.R.
Corrections	2,423,928	2,264,105	(159,823)	(7)	Under budget due to vacant positions and timing of invoices.	23,690,774	23,690,298	(476)	(0)	Spending budget as needed and timing of invoices.
Courts	714,107	698,457	(15,650)	(2)	Under budget due to vacant positions and timing of invoices.	7,525,146	7,046,896	(478,250)	(6)	Under budget due to vacant positions and timing of invoices.
Solicitor	274,772	313,701	38,929	14	Over budget due to extra help and supplies higher than anticipated.	2,724,051	2,976,379	252,328	9	Over budget due to extra help and supplies higher than anticipated.
Public Defender	133,273	118,701	(14,572)	(11)	Under budget due to savings in supplies & purchased services.	1,340,953	1,260,149	(80,804)	(6)	Under budget due to savings in supplies.
Total Public Safety	23,833,610	24,000,393	166,783	1		242,693,303	240,465,891	(2,227,412)	(1)	
General Government										
Citizens Review Board	42,209	27,463	(14,746)	(35)	Under budget due savings from extra help position.	368,428	340,257	(28,171)	(8)	Under budget due to the timing of invoices.
Audit	66,008	61,377	(4,631)	(7)	Vacant position, timing of financial audit billings, and delay in contracted audits.	809,180	711,548	(97,632)	(12)	Vacant position, timing of financial audit billings, and delay in contracted audits.
City Council	752,709	591,038	(161,671)	(21)	Variances are due primarily to the timing of filling vacancies and other timing-related spending.	6,937,096	5,796,477	(1,140,619)	(16)	Variances are due primarily to the timing of filling vacancies and other timing-related spending.
Information Technology	2,045,003	2,049,920	4,917	0	Spending budget as needed.	22,924,002	20,240,243	(2,683,759)	(12)	Under budget due to timing of invoices.
Human Resources	395,969	351,791	(44,178)	(11)	Under budget due to vacant positions.	4,014,614	3,478,648	(535,966)	(13)	Under budget due to vacant positions.
Ethics	31,181	40,321	9,140	29	Over budget due to paying half of sublicensing fee for Real Biz training and for software for e-learning.	339,974	329,483	(10,491)	(3)	Spending budget as needed.
Executive Offices	2,564,496	2,647,337	82,841	3	Spending budget as needed.	25,112,203	21,448,981	(3,663,222)	(15)	Under budget due to vacant positions and timing of invoices.
Finance	1,031,687	789,676	(242,011)	(23)	Under budget due to vacant positions.	10,054,251	9,257,098	(797,153)	(8)	Spending budget and filling positions as needed.
Law	472,341	418,634	(53,707)	(11)	Under budget due to vacant positions and timing of invoices.	4,806,673	4,300,784	(505,889)	(11)	Variance due to vacant positions and timing of invoices.
Parks, Recreation, and Cultural Affairs	2,264,728	2,230,968	(33,760)	(1)	Under budget due to timing of seasonal activities.	22,647,280	22,729,081	81,801	0	Over budget due to timing of seasonal activities.
Planning and Community Development	141,295	269,362	128,067	91	Over budget due to workers' compensation payment.	1,762,143	1,638,712	(123,431)	(7)	Spending budget as needed and timing of invoices.
Procurement	72,775	72,379	(396)	(1)	Spending budget as needed.	745,397	725,081	(20,316)	(3)	Spending budget as needed.
Public Works	1,980,663	2,440,474	459,811	23	Over budget due to Consulting /Professional services related to 2014 Winter Storms.	20,428,257	30,922,352	10,494,095	51	Over budget due to Consulting /Professional services related to 2014 Winter Storms.
Total General Government	11,861,064	11,990,740	129,676	1		120,949,498	121,918,745	969,247	1	
Non-Departmental	4,396,856	26,423,510	22,026,654	501	Over budget due to timing of invoices and operating transfer/debt payments.	96,685,162	103,044,770	6,359,608	7	Over budget due to timing of invoices and operating transfer/debt payments.
Total Expenses	40,091,530	62,414,643	22,323,113	56		460,327,963	465,429,406	5,101,443	1	
Over/Under Revenues and Expenditure	(3,310,867)	(25,879,030)	(22,568,163)	682		23,443,169	42,811,702	19,368,533	N/A	