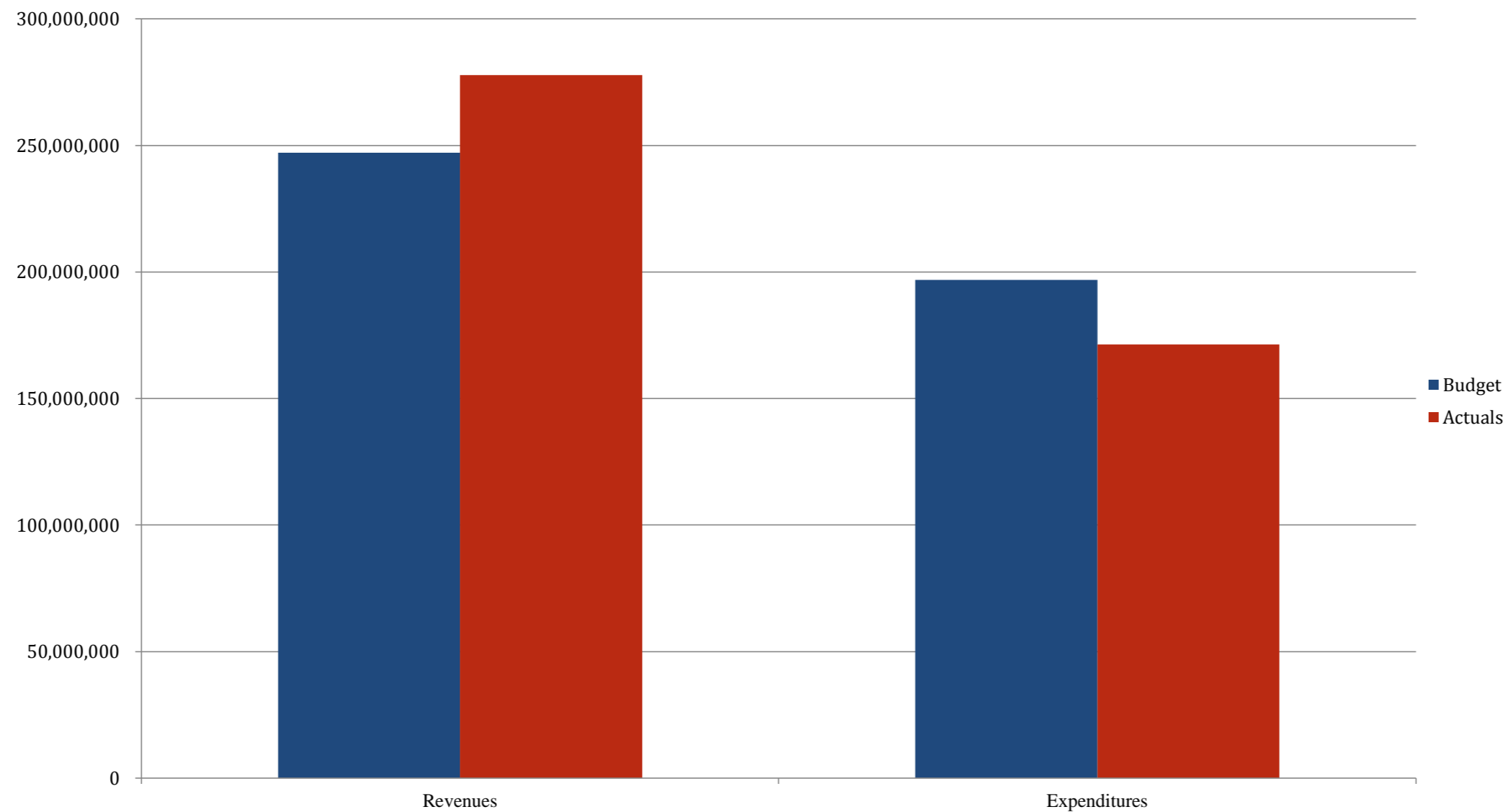


**CITY OF ATLANTA**  
**General Fund - Budget Variance Analysis**  
**Current Period: OCT-2014**

Category	Budget Oct-14	Actual Oct-14	Variance \$	Variance %
Revenues	247,174,381	277,871,970	30,697,589	12%
Expenditures	196,832,662	171,320,759	(25,511,903)	-13%
<b>Surplus (deficit) of revenues over expenditures</b>	<b>50,341,719</b>	<b>106,551,211</b>	<b>56,209,492</b>	<b>N/A</b>



**Key Drivers - Revenues:**

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

**Key Drivers - Expenditures:**

**Public Safety** is under budget by 6%, which is due to vacant positions and timing of invoices.

**General government** departments are under budget by 12%, which is mainly due to vacant positions and timing of invoices.

**Non-departmental** is under budget by 36%, 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: OCT-FY15**

	Budget OCT-FY15	Actual OCT-FY15	Budget Variance Var (\$)	Var (%)		YTD Budget OCT-FY15	YTD Actual OCT-FY15	Budget Variance Var (\$)	Var (%)	
<b>Revenues</b>										
Property Tax Revenue	69,759,800	140,232,332	70,472,532	101	Low Risk - Favorable timing variance-tax bills were due in October of 2014 .	128,036,710	154,831,621	26,794,911	21	Low Risk - Favorable timing variance-tax bills were due in October of 2014 .
Local Option Sales Tax Revenue	8,337,683	8,452,013	114,330	1	Low Risk - Favorable variance-sales tax revenue exceeds anticipations.	33,350,732	33,735,370	384,638	1	Low Risk - Favorable variance-sales tax revenue exceeds anticipations.
Hotel/Motel Tax Revenue	1,179,293	1,330,974	151,681	13	Low Risk - Favorable variance-hotel/motel tax revenue exceeds anticipations.	4,848,255	4,716,632	(131,623)	(3)	Low Risk - No material variance.
Public Utility Franchise Revenue	2,534,484	2,270,185	(264,299)	(10)	Low Risk- Budgeted Revenue from PILOT was reclassified.	6,027,993	5,478,968	(549,025)	(9)	Low Risk- Budgeted Revenue from PILOT was reclassified.
Business License Revenue	454,355	481,819	27,464	6	Low Risk - Favorable variance business license revenue exceeds anticipations.	2,993,574	2,611,463	(382,111)	(13)	Low Risk - No material variance.
Insurance Premium Revenue	21,945,924	22,667,653	721,729	3	No Risk - Favorable variance insurance premium tax revenue exceeds anticipations.	21,945,924	22,667,653	721,729	3	No Risk - Favorable variance insurance premium tax revenue exceeds anticipations.
Other License/Permits Revenue	1,206,561	1,777,956	571,395	47	Low Risk - Favorable variance other license & permit revenue exceeds anticipations.	3,578,475	3,924,206	345,731	10	Low Risk - Favorable variance other license & permit revenue exceeds anticipations.
Alcohol Revenue	1,436,115	1,384,248	(51,867)	(4)	Low Risk - No material variance.	4,249,900	5,627,686	1,377,786	32	Low Risk - Favorable variance due to alcohol license renewal period.
Fines/Forfeitures Revenue	2,538,951	2,401,604	(137,347)	(5)	Low Risk - No material variance.	9,753,325	9,372,708	(380,617)	(4)	Low Risk - No material variance.
Real Estate Transfer Revenue	186,391	145,652	(40,739)	(22)	Low Risk - No material variance.	786,560	719,056	(67,504)	(9)	Low Risk - No material variance.
Intangible Recording Revenue	423,755	339,774	(83,981)	(20)	Low Risk - No material variance.	1,839,243	1,481,965	(357,278)	(19)	Low Risk - No material variance.
Land and Building Rentals Revenue	619,753	640,214	20,461	3	Low Risk - land and building rental revenue exceeds anticipations.	1,010,351	4,485,883	3,475,532	344	Low Risk -Favorable variance due to increase in revenue from building rentals & U.S. Marshall contract.
Other Revenue	4,847,757	4,770,451	(77,306)	(2)	Low Risk - No material variance.	18,151,627	17,237,555	(914,072)	(5)	Low Risk-Timing variance...from interfund transfer occurring in the month of June.
Indirect Costs	2,650,428	2,745,301	94,873	4	Low Risk - Favorable variance...based from accounting entries.	10,601,712	10,981,204	379,492	4	Low Risk - Favorable variance...based from accounting entries.
<b>Total Revenues</b>	<b>118,121,250</b>	<b>189,640,176</b>	<b>71,518,926</b>	<b>61</b>		<b>247,174,381</b>	<b>277,871,970</b>	<b>30,697,589</b>	<b>12</b>	
<b>Expenditures</b>										
<b>Public Safety</b>										
Police	14,890,682	14,792,194	(98,488)	(1)	Under budget mainly due to the timing of invoices.	60,672,605	57,025,313	(3,647,292)	(6)	Under budget due to the timing of invoices for Purchase/Contract Services.
Fire	6,622,800	6,607,604	(15,196)	(0)	Under budget due to vacancies as well as timing of professional services expenses.	27,014,691	26,216,776	(797,915)	(3)	Under budget due to vacancies as well as timing of professional services expenses.
Corrections	2,599,448	2,595,761	(3,687)	(0)	Spending budget as needed.	11,229,792	11,177,147	(52,645)	(0)	Under budget due to timing of invoices.
Courts	1,093,944	1,007,082	(86,862)	(8)	Under budget due to vacant positions.	4,286,406	3,475,706	(810,700)	(19)	Under budget due to vacant positions.
Solicitor	433,759	402,353	(31,406)	(7)	Under budget due to vacant positions.	1,738,217	1,452,634	(285,583)	(16)	Under budget due to vacant positions.
Public Defender	238,270	201,163	(37,107)	(16)	Under budget due to vacant positions.	943,746	677,501	(266,245)	(28)	Under budget due to vacant positions.
<b>Total Public Safety</b>	<b>25,878,903</b>	<b>25,606,157</b>	<b>(272,746)</b>	<b>(1)</b>		<b>105,885,457</b>	<b>100,025,077</b>	<b>(5,860,380)</b>	<b>(6)</b>	
<b>General Government</b>										
Citizens Review Board	54,771	46,928	(7,843)	(14)	Under budget mainly due to timing of filling vacant positions.	188,850	178,848	(10,002)	(5)	Spending budget as needed.
Audit	196,938	65,798	(131,140)	(67)	Under budget due to vacant positions, timing of financial audit billings, and delay in contracted audits.	471,184	317,525	(153,659)	(33)	Under budget due to vacant positions, timing of financial audit billings, and delay in contracted audits.
City Council	723,030	624,896	(98,134)	(14)	Variances are due primarily to the timing of filling vacancies and other timing-related spending.	2,900,971	2,383,760	(517,211)	(18)	Variances are due primarily to the timing of filling vacancies and other timing-related spending.
Information Technology	2,678,461	4,945,204	2,266,743	85	Over budget due to increased repair, extra help, and contract services cost.	12,452,764	9,947,141	(2,505,623)	(20)	Under budget due to timing of invoices.
Human Resources	410,491	455,882	45,391	11	Over budget due to contracted services the "Tweet My Job" contract expensed in Oct 2014.	1,651,225	1,536,810	(114,415)	(7)	Under budget due to vacant positions.
Ethics	39,342	39,727	385	1	Spending budget as needed.	179,537	159,722	(19,815)	(11)	Under budget due to timing of invoices.
Executive Offices	2,774,097	2,209,186	(564,911)	(20)	Under budget due to vacant positions.	9,659,765	8,233,317	(1,426,448)	(15)	Under budget due to vacant positions.
Finance	937,529	1,032,457	94,928	10	Over budget due to Professional/Contracted services for temporary staff.	4,194,248	3,825,847	(368,401)	(9)	Under budget due to vacant positions and timing of invoices.
Law	583,478	443,923	(139,555)	(24)	Under budget due to the timing of filling vacant positions and timing of invoices.	2,164,684	1,713,712	(450,972)	(21)	Under budget due to the timing of filling vacant positions and timing of invoices.
Parks & Recreation	2,226,296	2,849,562	623,266	28	Over budget attributed to summer program cost and recreation center renovations.	10,274,284	10,696,087	421,803	4	Over budget attributed to summer program cost and recreation center renovations.
Planning and Community Development	223,283	209,655	(13,628)	(6)	Under budget mainly due to timing of filling vacant positions.	1,020,665	633,635	(387,030)	(38)	Under budget mainly due to timing of filling vacant positions.
Procurement	77,469	81,766	4,297	6	Spending budget as needed.	303,578	304,404	826	0	Spending budget as needed.
Public Works	2,159,919	2,126,079	(33,840)	(2)	Under budget is due to the timing of invoices.	8,884,159	7,997,938	(886,221)	(10)	Under budget is due to the timing of invoices.
<b>Total General Government</b>	<b>13,085,104</b>	<b>15,131,063</b>	<b>2,045,959</b>	<b>16</b>		<b>54,345,914</b>	<b>47,928,746</b>	<b>(6,417,168)</b>	<b>(12)</b>	
Non-Departmental	6,150,597	5,281,689	(868,908)	(14)	Under budget due to timing of invoices/debt payments.	36,601,291	23,366,936	(13,234,355)	(36)	Under budget due to timing of invoices/debt payments.
<b>Total Expenses</b>	<b>45,114,604</b>	<b>46,018,909</b>	<b>904,305</b>	<b>2</b>		<b>196,832,662</b>	<b>171,320,759</b>	<b>(25,511,903)</b>	<b>(13)</b>	
<b>Over/Under Revenues and Expenditures</b>	<b>73,006,646</b>	<b>143,621,267</b>	<b>70,614,621</b>	<b>97</b>		<b>50,341,719</b>	<b>106,551,211</b>	<b>56,209,492</b>	<b>112</b>	