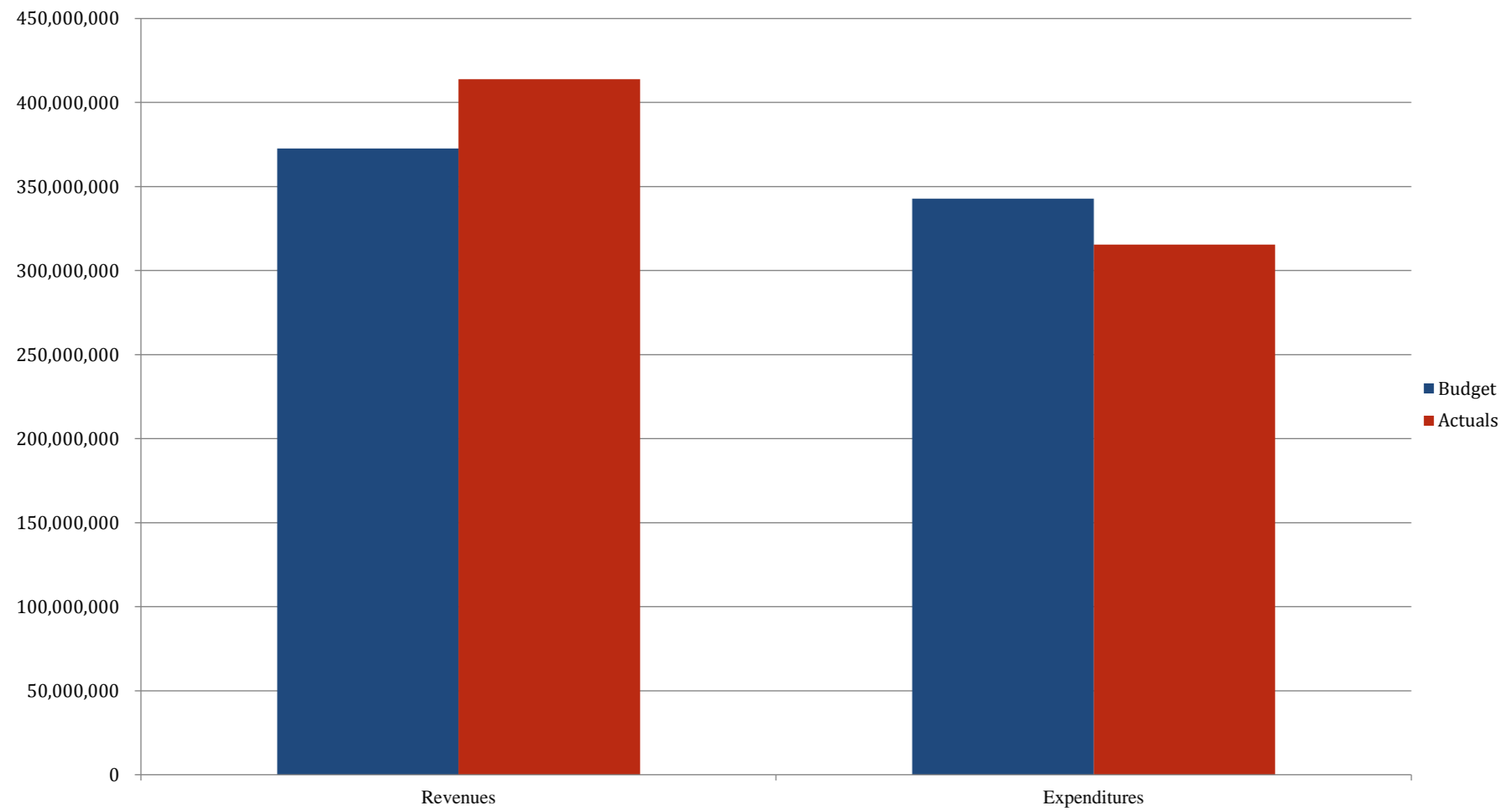


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: JAN-2015

Category	Budget Jan-15	Actual Jan-15	Variance \$	Variance %
Revenues	372,719,203	413,786,224	41,067,021	11%
Expenditures	342,864,300	315,520,341	(27,343,959)	-8%
Surplus (deficit) of revenues over expenditures	29,854,903	98,265,883	68,410,980	N/A



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 3%, which is due to vacant positions and timing of invoices.

General government departments are under budget by 6%, which is mainly due to vacant positions and timing of invoices.

Non-departmental is under budget by 24%, 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: JAN-FY15

	Budget JAN-FY15	Actual JAN-FY15	Budget Variance Var (\$)	Var (%)		YTD Budget JAN-FY15	YTD Actual JAN-FY15	Budget Variance Var (\$)	Var (%)	
Revenues										
Property Tax Revenue	1,215,227	2,825,334	1,610,107	132	Low Risk - Favorable variance due to increase in 2014 digest.	169,611,616	175,387,256	5,775,640	3	Low Risk - Favorable variance due to increase in 2014 digest.
Local Option Sales Tax Revenue	8,337,683	10,390,968	2,053,285	25	Low Risk - Favorable variance sales tax revenue exceeds anticipations. Seasonality factor.	58,363,782	60,593,657	2,229,875	4	Low Risk - Favorable variance sales tax revenue exceeds anticipations. Seasonality factor.
Hotel/Motel Tax Revenue	1,083,204	990,674	(92,530)	(9)	Low Risk - Variance due to timing and journal entry for accrual reversal.	8,445,434	8,186,522	(258,912)	(3)	Low Risk - Variance due to timing and journal entry for accrual reversal.
Public Utility Franchise Revenue	6,936,190	33,550,625	26,614,435	384	Low Risk - Timing variance; GA Power franchise payments.	13,872,380	39,061,723	25,189,343	182	Low Risk - Timing variance; GA Power franchise payments
Business License Revenue	467,018	2,246,887	1,779,869	381	Low Risk - Timing variance due to business license renewal period.	5,407,957	5,636,761	228,804	4	Low Risk - Timing variance due to business license renewal period.
Insurance Premium Revenue	0	0	0	0	No Risk - Annual insurance premium tax revenue 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	1,076,424	1,991,904	915,480	85	Low Risk - Favorable timing variance due to alcohol license renewal period.	10,319,314	11,986,994	1,667,680	16	Low Risk - Favorable variance other license & permit revenue exceeds anticipations.
Alcohol Revenue	879,842	1,252,398	372,556	42	Low Risk - Favorable variance alcohol tax revenue exceeds anticipations. Seasonality factor.	8,656,362	9,572,479	916,117	11	Low Risk - Favorable variance alcohol tax revenue exceeds anticipations. Seasonality factor.
Fines/Forfeitures Revenue	1,381,475	2,142,902	761,427	55	Low Risk -Timing variance Traffic and Failure to appear fine activity for the month greater than anticipated.	18,470,991	15,118,082	(3,352,909)	(18)	Medium Risk -Timing variance Failure to Appear fine revenue activity less than anticipated.
Real Estate Transfer Revenue	44,637	52,564	7,927	18	Low Risk - No material variance.	1,145,802	1,137,884	(7,918)	(1)	Low Risk - No material variance.
Intangible Recording Revenue	183,452	103,330	(80,122)	(44)	Low Risk -Timing variance Intangible Recording tax activity for the month less than anticipated.	2,753,038	2,325,097	(427,941)	(16)	Low Risk -Timing variance Intangible Recording tax revenue activity less than anticipated.
Land and Building Rentals Revenue	557,716	339,543	(218,173)	(39)	Low Risk -Timing variance in Land & building rentals revenue activity for the month.	3,083,657	5,853,162	2,769,505	90	Low Risk -Favorable variance due to increase in revenue from building rentals & U.S. Marshall contract.
Other Revenue	4,183,305	6,815,364	2,632,059	63	Low Risk -Favorable timing variance due to Public Utility Property Tax collections.	32,089,949	37,041,848	4,951,899	15	Low Risk -Favorable timing variance due to Public Utility Property Tax collections.
Indirect Costs	2,650,428	2,745,301	94,873	4	Low Risk - Favorable variance;based from accounting entries.	18,552,997	19,217,106	664,109	4	Low Risk - Favorable variance;based from accounting entries.
Total Revenues	28,996,601	65,447,794	36,451,193	126		372,719,203	413,786,224	41,067,021	11	
Expenditures										
Public Safety										
Police	15,309,201	15,665,512	356,311	2	Over budget mainly due to holiday overtime expenses.	105,575,866	102,906,889	(2,668,977)	(3)	Under budget due to the timing of invoices for Purchase/Contract Services.
Fire	6,876,383	6,971,861	95,478	1	Over budget due to overtime higher than anticipated.	47,781,542	46,537,983	(1,243,559)	(3)	Under budget due to vacancies as well as timing of professional services expenses.
Corrections	2,519,154	2,620,052	100,898	4	Over budget mainly due to overtime and holiday expenses.	18,951,902	19,210,605	258,703	1	Over budget due to inmate foodservice contract/ kitchen repairs/water charges higher than budgeted.
Courts	1,041,276	964,104	(77,172)	(7)	Under budget due to vacant positions.	7,423,895	6,279,085	(1,144,810)	(15)	Under budget due to vacant positions.
Solicitor	387,490	376,187	(11,303)	(3)	Under budget due to vacant positions.	2,935,459	2,586,895	(348,564)	(12)	Under budget due to vacant positions.
Public Defender	221,057	216,425	(4,632)	(2)	Under budget due to vacant positions.	1,622,645	1,259,781	(362,864)	(22)	Under budget due to vacant positions. Savings will be used to fund office move in early 2015.
Total Public Safety	26,354,561	26,814,141	459,580	2		184,291,309	178,781,238	(5,510,071)	(3)	
General Government										
Citizens Review Board	55,263	42,577	(12,686)	(23)	Under budget mainly due to timing of filling vacant positions.	353,160	314,294	(38,866)	(11)	Under budget mainly due to timing of filling vacant positions.
Audit	91,777	65,621	(26,156)	(28)	Under budget due to vacant positions, timing of financial audit billings/delay in contracted audits.	785,160	582,150	(203,010)	(26)	Under budget due to vacant positions, timing of financial audit billings/ delay in contracted audits.
City Council	736,238	555,053	(181,185)	(25)	Variances are due primarily to the timing of filling vacancies and other timing related spending.	5,081,893	4,224,056	(857,837)	(17)	Variances are due primarily to the timing of filling vacancies and other timing related spending.
Information Technology	1,597,187	2,268,474	671,287	42	Over budget due to payments for critical repair/maintenance as well as personnel higher than anticipated.	17,888,432	14,988,322	(2,900,110)	(16)	Under budget due to timing of invoices.
Human Resources	451,436	396,561	(54,875)	(12)	Under budget due to mandated funding reduction requirement.	2,995,218	2,806,769	(188,449)	(6)	Under budget due to mandated funding reduction requirement.
Ethics	50,034	46,146	(3,888)	(8)	Under budget due to timing of invoices.	309,368	279,175	(30,193)	(10)	Under budget due to timing of invoices.
Executive Offices	2,503,429	2,354,848	(148,581)	(6)	Under budget due to vacant positions.	17,355,506	15,354,812	(2,000,694)	(12)	Under budget due to vacant positions.
Finance	1,181,652	953,314	(228,338)	(19)	Under budget mainly due to vacant positions and timing of invoices.	7,559,309	6,645,964	(913,345)	(12)	Under budget due to vacant positions and timing of invoices.
Law	517,520	430,066	(87,454)	(17)	Under budget due to the timing of filling vacant positions and timing of invoices.	3,679,507	3,335,128	(344,379)	(9)	Under budget due to the timing of filling vacant positions and timing of invoices.
Parks & Recreation	1,986,159	2,195,641	209,482	11	Over budget attributed to summer program cost, recreation center renovations and motor and fuel cost.	16,386,348	17,820,309	1,433,961	9	Over budget attributed to summer program cost, recreation center renovations and motor and fuel cost.
Planning and Community Development	197,727	228,028	30,301	15	Over budget due to workers' compensation, extra help and Board Members expenses.	1,640,701	1,174,303	(466,398)	(28)	Under budget mainly due to timing of filling vacant positions.
Procurement	71,223	80,128	8,905	13	Over budget due to salary adjustments.	520,329	557,221	36,892	7	Spending budget as needed.
Public Works	2,069,455	2,610,582	541,127	26	Over budget due to personnel adjustments, contractual services and supplies.	15,044,516	15,904,985	860,469	6	Over budget is primarily due to the personnel overtime cost.
Total General Government	11,509,100	12,227,039	717,939	6		89,599,447	83,987,488	(5,611,959)	(6)	
Non-Departmental	8,878,229	3,434,717	(5,443,512)	(61)	Under budget due to timing of invoices/debt payments.	68,973,544	52,751,615	(16,221,929)	(24)	Under budget due to timing of invoices/debt payments.
Total Expenses	46,741,890	42,475,897	(4,265,993)	(9)		342,864,300	315,520,341	(27,343,959)	(8)	
Over/Under Revenues and Expenditure	(17,745,289)	22,971,897	40,717,186	(229)		29,854,903	98,265,883	68,410,980	229	