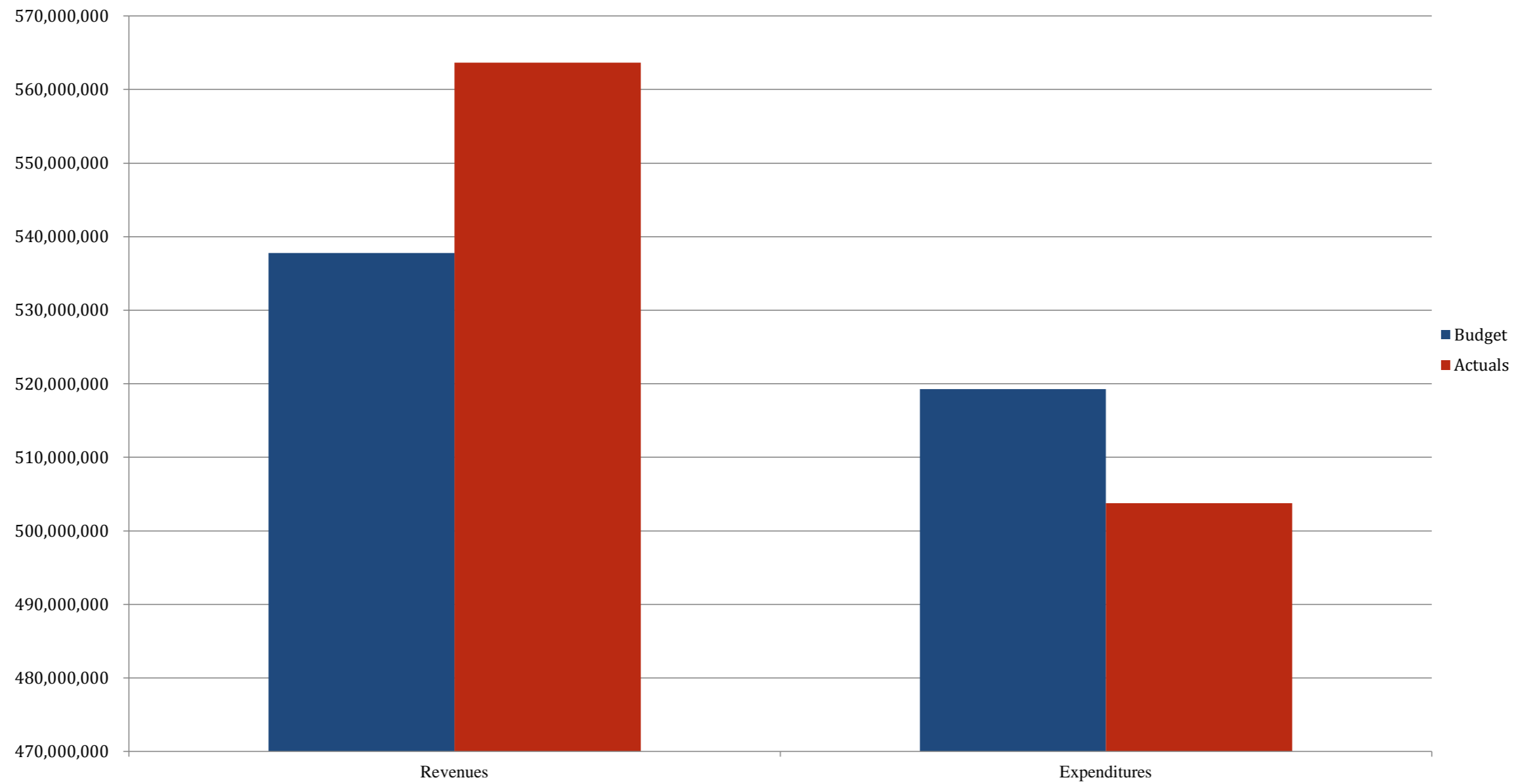


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: MAY-2015

Category	Budget May-15	Actual May-15	Variance \$	Variance %
Revenues	537,775,720	563,661,896	25,886,176	5%
Expenditures	519,253,626	503,780,641	(15,472,985)	-3%
Surplus (deficit) of revenues over expenditures	18,522,094	59,881,255	41,359,161	N/A



Key Drivers - Revenues:

Property taxes primarily represent the favorable variance.

Key Drivers - Expenditures:

Public Safety is under budget by 2%, which is due to vacant positions and timing of invoices.

General government departments are under budget 1% due to vacant positions and timing of invoices.

Non-departmental is under budget by 25%, which is due to the timing of invoices and debt payments.

CITY OF ATLANTA SET OF BOOKS
General Fund(1001) - Adopted Budget Variance Analysis
Current Period: MAY-FY15

	Budget	Actual	Budget Variance			YTD Budget	YTD Actual	Budget Variance		
	MAY-FY15	MAY-FY15	Var (\$)	Var (%)		MAY-FY15	MAY-FY15	Var (\$)	Var (%)	
Revenues										
Property Tax Revenue	503,455	1,089,646	586,191	116	Low Risk - Favorable variance due to increase in 2014 digest.	172,858,026	179,241,859	6,383,833	4	Low Risk - Favorable variance due to increase in 2014 digest.
Local Option Sales Tax Revenue	8,337,683	8,399,981	62,298	1	Low Risk - Favorable variance sales tax revenue collections greater than anticipated.	91,714,514	93,283,472	1,568,958	2	Low Risk - Favorable variance sales tax revenue collections greater than anticipations.
Hotel/Motel Tax Revenue	1,083,204	1,467,441	384,237	35	Low Risk - Favorable variance hotel/motel tax revenue greater than anticipated.	12,778,249	13,937,541	1,159,292	9	Low Risk - Favorable variance hotel/motel tax revenue collections greater than anticipations.
Public Utility Franchise Revenue	6,936,190	2,468,011	(4,468,179)	(64)	Low Risk - Unfavorable variance due to straight line budgeting.	41,617,139	43,389,136	1,771,997	4	Low Risk - Favorable variance PU franchise tax collections from GA Power greater than anticipated.
Business License Revenue	3,849,943	2,930,586	(919,357)	(24)	Low Risk - Business license revenue collections less than anticipated.	41,639,419	48,705,711	7,066,292	17	Low Risk - Business license revenue collections greater than anticipated from increased collection
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 greater than anticipations.
Other License/Permits Revenue	1,424,785	1,113,076	(311,709)	(22)	Low Risk - Unfavorable variance due to straight line budgeting.	17,036,737	17,829,167	792,430	5	Low Risk - Favorable variance collection of penalties from delinquent business license greater than
Alcohol Revenue	1,519,177	1,510,895	(8,282)	(1)	Low Risk - No material variance.	14,884,493	15,345,156	460,663	3	Low Risk - Favorable variance collection of alcohol by the drink taxes greater than anticipations.
Fines/Forfeitures Revenue	2,660,363	2,137,913	(522,450)	(20)	Low Risk - Unfavorable variance due to straight line budgeting.	28,932,317	24,472,800	(4,459,517)	(15)	Medium Risk - Timing variance due to Failure to Appear fine revenue activity less than anticipated.
Real Estate Transfer Revenue	109,679	426,853	317,174	289	Low Risk - Favorable variance real estate transfer tax greater than anticipated.	1,578,140	2,042,713	464,573	29	Low Risk - Favorable variance due to real estate transfer tax greater than anticipations.
Intangible Recording Revenue	340,221	833,251	493,030	145	Low Risk - Favorable variance Intangible Recording tax revenue activity greater than anticipated.	3,990,407	4,146,100	155,693	4	Low Risk - Favorable variance Intangible Recording tax revenue activity greater than anticipated.
Land and Building Rentals Revenue	710,656	594,961	(115,695)	(16)	Low Risk - Unfavorable variance due to lower revenue from building rentals.	6,256,886	7,960,877	1,703,991	27	Low Risk - Favorable variance due to increase in revenue from building rentals & U.S. Marshall con
Other Revenue	4,114,450	4,181,949	67,499	2	Low Risk - Favorable variance revenues greater than anticipated.	53,388,760	60,441,401	7,052,641	13	Low Risk -Favorable variance PILOT greater than anticipated.
Indirect Costs	2,650,428	2,745,301	94,873	4	Low Risk - Favorable variance indirect cost revenue greater than anticipated.	29,154,709	30,198,310	1,043,601	4	Low Risk -Favorable variance indirect cost revenue greater than anticipated.
Total Revenues	34,240,234	29,899,864	(4,340,370)	(13)		537,775,720	563,661,896	25,886,176	5	
Expenditures										
Public Safety										
Police	14,534,381	14,317,145	(217,236)	(1)	Under budget due to vacant positions.	163,649,296	161,662,747	(1,986,549)	(1)	Under budget due to vacant positions and timing of invoices.
Fire	6,785,329	6,904,808	119,479	2	Over budget due to technology enhancements and building repairs.	76,944,581	75,651,271	(1,293,310)	(2)	Under budget due to timing of professional services expenses.
Corrections	2,469,608	2,598,128	128,520	5	Over budget due to overtime more than anticipated.	28,801,005	29,533,249	732,244	3	Over budget due to overtime, contracted services, and equipment purchases.
Courts	1,029,759	975,886	(53,873)	(5)	Under budget due to vacant positions.	11,541,179	10,293,072	(1,248,107)	(11)	Under budget due to vacant positions.
Solicitor	389,397	481,719	92,322	24	Over budget due to extra help positions to assist in court scheduling changes and diversion programs.	4,488,786	4,357,193	(131,593)	(3)	Under budget due to vacant positions.
Public Defender	222,072	227,074	5,002	2	Over budget due to expenditures related to office move.	2,507,800	2,021,266	(486,534)	(19)	Under budget due to vacant positions. Savings will be used to off set office move expenditures.
Total Public Safety	25,430,546	25,504,760	74,214	0		287,932,647	283,518,798	(4,413,849)	(2)	
General Government										
Citizens Review Board	58,243	56,039	(2,204)	(4)	Under budget due to consulting/professional services, pending payments, and training cost.	587,874	526,003	(61,871)	(11)	Under budget due to vacant positions and timing of invoices.
Audit	98,840	164,261	65,421	66	Over budget due to the timing of financial audit billings.	1,147,449	1,136,713	(10,736)	(1)	Under budget due to vacant positions.
City Council	736,244	658,635	(77,609)	(11)	Under budget due to the timing of filling vacancies and other timing related expenses.	8,035,780	6,757,137	(1,278,643)	(16)	Under budget due to the timing of filling vacancies and other timing related expenses.
Information Technology	2,314,675	900,651	(1,414,024)	(61)	Under budget due to timing of payments and credits from Telecom audit.	26,437,581	25,448,638	(988,943)	(4)	Under budget due to the timing of payments.
Human Resources	451,579	389,060	(62,519)	(14)	Under budget due to timing of expenses and vacant positions.	4,825,380	4,246,829	(578,551)	(12)	Under budget due to timing of expenses and vacant positions.
Ethics	36,283	42,574	6,291	17	Over budget due to the timing of invoices associated with the Financial Disclosure process.	466,032	443,479	(22,553)	(5)	Under budget due to timing of expenses.
Executive Offices	2,521,298	2,503,182	(18,116)	(1)	Under budget due to vacant positions and the timing of invoices.	27,387,254	24,235,115	(3,152,139)	(12)	Under budget due to vacant positions.
Finance	1,181,596	1,108,686	(72,910)	(6)	Under budget due to vacant positions, timing of invoices and bank charges.	12,309,894	10,505,194	(1,804,700)	(15)	Under budget due to vacant positions, timing of invoices and bank charges.
Law	527,898	497,289	(30,609)	(6)	Under budget due to the timing of filling vacant positions and timing of invoices.	5,763,077	5,039,410	(723,667)	(13)	Under budget due to the timing of filling vacant positions and timing of invoices.
Parks & Recreation	3,250,517	2,417,052	(833,465)	(26)	Under budget due to the timing of filling vacant positions and timing of invoices.	26,952,464	28,219,223	1,266,759	5	Over budget attributed to summer program cost, recreation center renovations and motor/fuel cost.
Planning and Community Development	198,444	174,301	(24,143)	(12)	Under budget due to personnel adjustments and worker's compensation.	2,433,775	1,956,575	(477,200)	(20)	Under budget due to personnel adjustments & purchased/contract services.
Procurement	71,773	84,268	12,495	17	Over budget due to salary adjustments.	809,229	852,962	43,733	5	Over budget due to personnel and salary adjustments.
Public Works	2,138,262	3,084,541	946,279	44	Over budget due to contractual services and personnel adjustments.	23,503,402	29,776,528	6,273,126	27	Over budget due to contractual services and personnel adjustments.
Total General Government	13,585,652	12,080,539	(1,505,113)	(11)		140,659,191	139,143,806	(1,515,385)	(1)	
Non-Departmental	5,600,991	18,040,213	12,439,222	222	Over budget due to timing of invoices/debt payments.	90,661,788	81,118,037	(18,978,603)	(25)	Under budget due to timing of invoices/debt payments.
Total Expenses	44,617,189	55,625,512	11,008,323	25		519,253,626	503,780,641	(15,472,985)	(3)	
Over/Under Revenues and Expenditures	(10,376,955)	(25,725,648)	(15,348,693)	148		18,522,094	59,881,255	41,359,161	223	