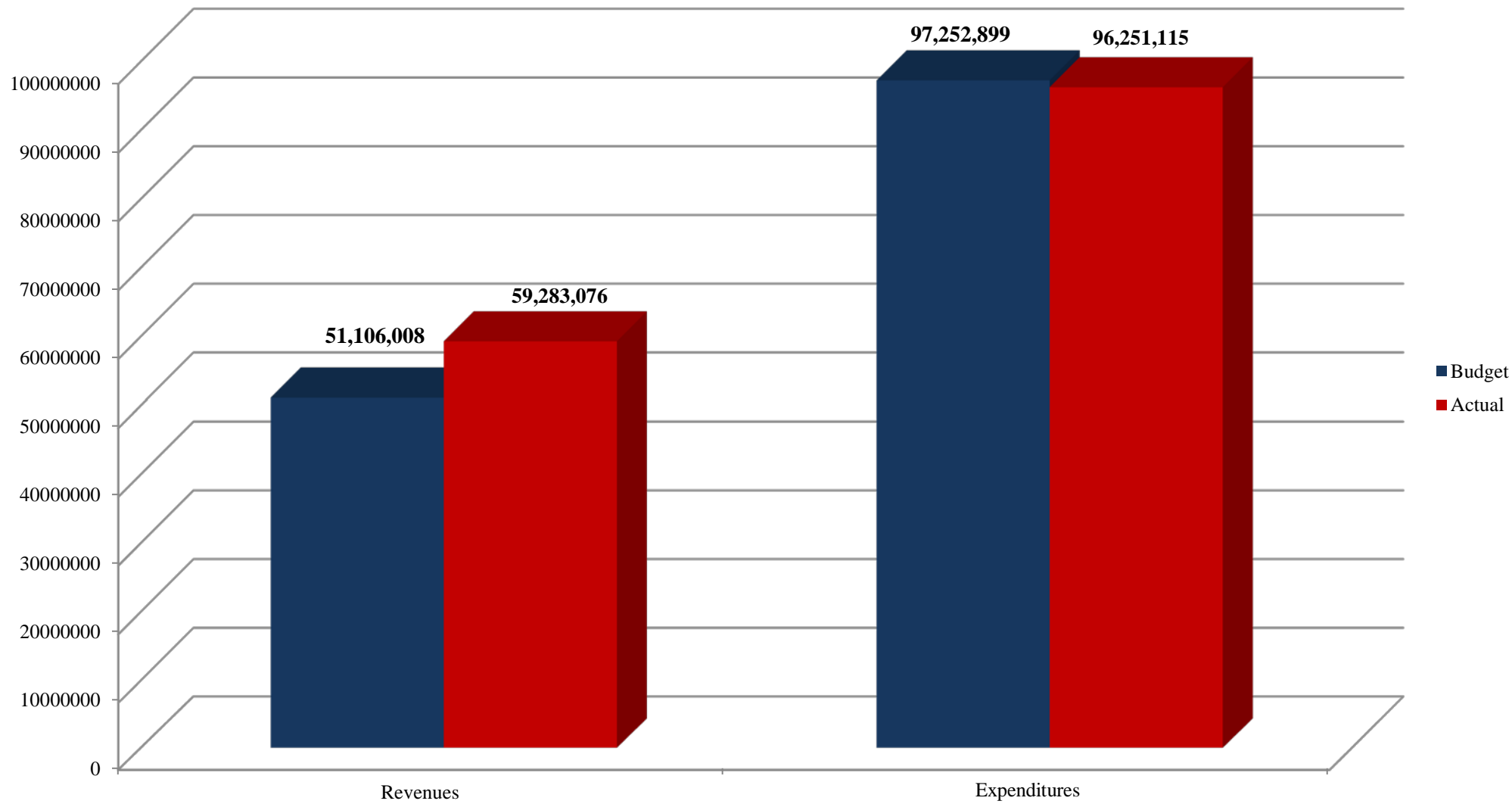


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: Aug-FY2016

Category	Budget Aug-16	Actual Aug-16	Variance \$	Variance %
Revenues	51,106,008	59,283,076	8,177,068	16%
Expenditures	97,252,899	96,251,115	(1,001,784)	-1%
Surplus (deficit) of revenues over expenditures	(46,146,891)	(36,968,039)	9,178,852	15%



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 5%, which is due to vacant positions and timing of invoices.

General Government departments are under budget by 16%, which is due to vacant positions and timing of invoices.

Non-Departmental is over budget by 40%, 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: Aug-FY16

	Budget Aug-FY16	Actual Aug-FY16	Budget Variance Var (\$)	Var (%)		YTD Budget Aug-FY16	YTD Actual Aug-FY16	Budget Variance Var (\$)	Var (%)	
Revenues										
Property Tax Revenue	47,930	704,327	656,397	1,369	Low Risk - Favorable variance due to billing increase from rise in assessments.	924,747	1,026,456	101,709	11	Low Risk - Favorable variance due to billing increase from rise in assessments.
Local Option Sales Tax Revenue	8,559,625	8,761,811	202,186	2	Low Risk - Favorable variance sales tax revenue collections greater than anticipated.	16,921,079	17,581,646	660,567	4	Low Risk - Favorable variance sales tax revenue collections greater than anticipated.
Hotel/Motel Tax Revenue	1,563,763	248,580	(1,315,183)	(84)	Low Risk - Timing variance due to accounting entry for accrual reversal.	2,841,395	1,606,478	(1,234,917)	(43)	Low Risk-Timing variance due to accounting entry for accrual reversal.
Public Utility Franchise Revenue	45,682	1,024,455	978,773	2,143	Low Risk - Favorable timing variance due to payment received from Bellsouth.	2,563,982	2,583,391	19,409	1	Low Risk - Favorable timing variance due to payment received from Bellsouth.
Business License Revenue	819,151	1,103,099	283,948	35	Low Risk - Favorable revenue variance from improved collection efforts.	1,786,040	2,163,511	377,471	21	Low Risk - Favorable revenue variance from improved collection efforts.
Insurance Premium Revenue	0	0	0	0	Low Risk - Timing variance from annual Insurance Premium Tax collected in October.	0	0	0	0	Low Risk - Timing variance from annual Insurance Premium Tax collected in October.
Other License/Permits Revenue	884,702	569,015	(315,687)	0	Moderate Risk - Unfavorable variance due to lower than expected permit activity for commercial parking.	2,340,251	1,354,322	(985,929)	0	Moderate Risk - Unfavorable variance due to lower than expected permit activity for commercial parking.
Alcohol Revenue	2,287,820	1,446,029	(841,791)	(37)	Low Risk -Timing variance due to lower than expected collection for the month from alcohol beverages.	2,786,465	2,909,279	122,814	4	Low Risk - Favorable variance due to greater wholesale alcohol tax collections.
Fines/Forfeitures Revenue	1,638,052	2,150,178	512,126	31	Low Risk - Favorable timing variance for the month of August from DUI fines and PTIT.	3,204,252	4,455,540	1,251,288	39	Low Risk - Favorable timing variance for the month of August from DUI fines and PTIT.
Real Estate Transfer Revenue	222,291	344,381	122,090	55	Low Risk - Favorable variance real estate transfer tax greater than anticipated.	430,626	628,669	198,043	46	Low Risk - Favorable variance...real estate transfer tax greater than anticipated.
Intangible Recording Revenue	393,098	523,536	130,438	33	Low Risk - Favorable variance Intangible Recording tax revenue activity greater than anticipated.	761,335	1,093,138	331,803	44	Low Risk - Favorable variance...Intangible Recording tax revenue activity greater than anticipated.
Land and Building Rentals Revenue	664,544	246,519	(418,025)	(63)	Low Risk - Unfavorable timing variance for the month due to lower than expected revenue from US Marshal Lease Rental.	1,434,305	2,326,641	892,336	62	Low Risk - Favorable variance due to greater than expected revenue from Building Rentals.
Other Revenue	5,344,754	11,469,143	6,124,389	115	Low Risk - Favorable variance due to loan proceeds for new Radio System Equipment.	9,915,627	15,419,478	5,503,851	56	Low Risk-Favorable variance due to loan proceeds for new Radio System Equipment.
Indirect Costs	2,597,952	3,067,263	469,311	18	Low Risk - Favorable variance due to greater than anticipated Indirect cost revenue.	5,195,904	6,134,527	938,623	18	Low Risk-Favorable variance due to greater than anticipated Indirect cost revenue.
Total Revenues	25,069,364	31,658,336	6,588,972	26		51,106,008	59,283,076	8,177,068	16	
Expenditures										
Public Safety										
Police	14,237,656	13,000,095	(1,237,561)	(9)	Under budget due to vacant positions.	30,153,852	28,984,765	(1,169,087)	(4)	Under budget due to vacant positions and timing of invoices.
Fire	6,638,084	5,812,009	(826,075)	(12)	Under budget due to timing of professional services expenses.	13,241,047	11,575,734	(1,665,313)	(13)	Under budget due to timing of professional services expenses.
Corrections	2,667,126	2,596,750	(70,376)	(3)	Under budget due to vacant positions.	5,595,527	5,734,180	138,653	2	Over budget due to overtime, timing of invoices, and supplies more than anticipated.
Courts	1,049,386	1,125,325	75,939	7	Over budget due to timing of invoices.	2,321,673	2,239,399	(82,274)	(4)	Under budget due to vacant positions and timing of invoices.
Solicitor	544,291	454,879	(89,412)	(16)	Under budget due to vacant positions.	1,080,205	957,469	(122,736)	(11)	Under budget due to vacant positions.
Public Defender	292,147	349,896	57,749	20	Over budget due to expenditures related to office move.	604,128	611,206	7,078	1	Over budget due to expenditures related to office move.
Total Public Safety	25,428,690	23,338,954	(2,089,736)	(8)		52,996,432	50,102,753	(2,893,679)	(5)	
General Government										
Citizens Review Board	57,682	58,936	1,254	2	Over budget due to Outreach supplies and other purchases for the upcoming national events.	113,874	115,119	1,245	1	Over budget due to Outreach supplies and other purchases for the upcoming national events.
Audit	92,742	44,436	(48,306)	(52)	Under budget due to vacant positions	234,036	153,852	(80,184)	(34)	Under budget due to vacant positions.
City Council	1,023,941	589,171	(434,770)	(42)	Under budget due to the timing of filling vacancies and other timing related expenses.	2,014,528	1,237,001	(777,527)	(39)	Under budget due to the timing of filling vacancies and other timing related expenses.
Information Technology	1,674,626	1,437,740	(236,886)	(14)	Under budget due to timing of payments and credits from Telecom audit.	4,071,763	2,912,582	(1,159,181)	(28)	Under budget due to the timing of payments.
Human Resources	437,704	383,019	(54,685)	(12)	Under budget due to timing of expenses and vacant positions.	875,440	819,561	(55,879)	(6)	Under budget due to contracted services less than anticipated.
Ethics	31,983	26,501	(5,482)	(17)	Under budget due to the timing of invoices associated with the Financial Disclosure process.	180,169	71,134	(109,035)	(61)	Under budget due to timing of expenses.
Executive Offices	2,549,415	2,428,386	(121,029)	(5)	Under budget due to vacant positions and the timing of invoices.	6,232,423	4,354,704	(1,877,719)	(30)	Under budget due to vacant positions.
Finance	1,229,746	843,888	(385,858)	(31)	Under budget due to vacant positions and timing of invoices.	2,431,329	1,696,338	(734,991)	(30)	Under budget due to vacant positions and timing of invoices.
Law	434,431	504,354	69,923	16	Over budget due to the timing of outside counsel invoices.	923,705	919,768	(3,937)	(0)	Under budget due to timing of invoices.
Parks and Recreation	2,663,355	2,826,387	163,032	6	Over budget due to summer programs wrapping up.	6,610,420	6,042,431	(567,989)	(9)	Under budget due to vacant positions.
Planning and Community Development	195,796	141,036	(54,760)	(28)	Under budget due to personnel adjustments, timing of invoices.	369,781	306,286	(63,495)	(17)	Under budget due to personnel adjustments, timing of invoices.
Procurement	76,871	74,901	(1,970)	(3)	Under budget due to timing of invoices.	154,710	152,328	(2,382)	(2)	Under budget due to timing of invoices.
Public Works	2,381,360	2,516,095	134,735	6	Over budget due to contractual services, and personnel adjustments.	4,021,337	4,984,493	963,156	24	Over budget due to contractual services, and personnel adjustments.
Total General Government	12,849,652	11,874,850	(974,802)	(8)		28,233,515	23,765,597	(4,467,918)	(16)	
Non-Departmental	4,421,012	15,231,331	10,810,319	245	Over budget due to timing of invoices/debt payments.	16,022,952	22,382,765	6,359,813	40	Over budget due to timing of invoices/debt payments.
Total Expenses	42,699,354	50,445,135	7,745,781	18		97,252,899	96,251,115	(1,001,784)	(1)	
Over/Under Revenues and Expenditure	(17,629,990)	(18,786,799)	(1,156,809)	7		(46,146,891)	(36,968,039)	9,178,852	(20)	