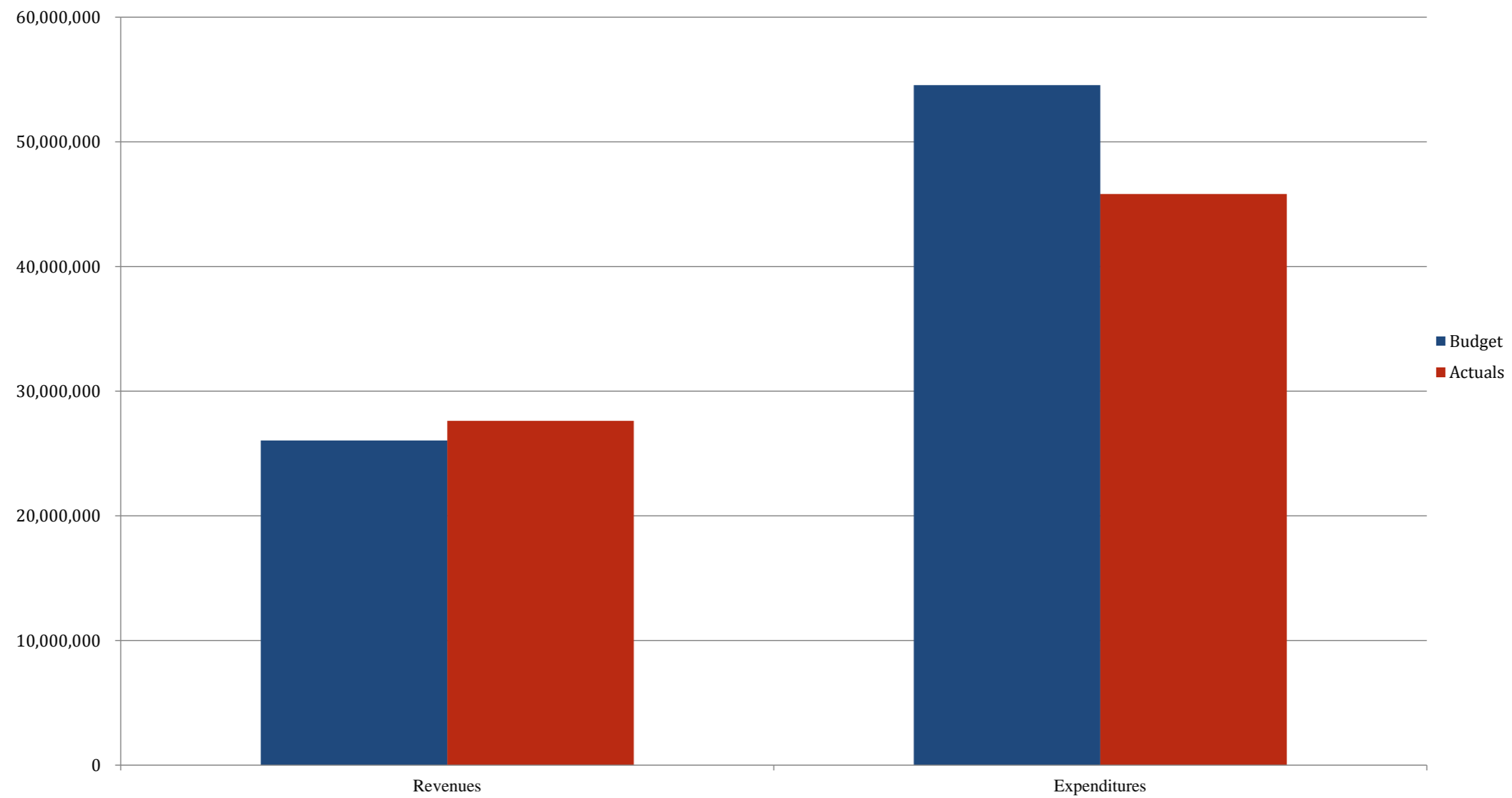


CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: JUL-2016

Category	Budget Jul-16	Actual Jul-16	Variance \$	Variance %
Revenues	26,035,981	27,624,740	1,588,759	6%
Expenditures	54,553,544	45,805,984	(8,747,560)	-16%
Surplus (deficit) of revenues over expenditures	(28,517,563)	(18,181,244)	10,336,319	N/A



Key Drivers - Revenues:

Property taxes primarily represents the favorable variance.

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 23% 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: JUL-FY16

	Budget	Actual	Budget Variance			YTD Budget	YTD Actual	Budget Variance		
	JUL-FY16	JUL-FY16	Var (\$)	Var (%)		JUL-FY16	JUL-FY16	Var (\$)	Var (%)	
Revenues										
Property Tax Revenue	876,153	322,129	(554,024)	(63)	Low Risk - Timing variance Fulton & Dekalb Tax Bills due September 30th.	876,153	322,129	(554,024)	(63)	Low Risk - Timing variance Fulton & Dekalb Tax Bills due September 30th.
Local Option Sales Tax Revenue	8,361,454	8,819,835	458,381	5	Low Risk - Favorable variance sales tax revenue collections greater than anticipated.	8,361,454	8,819,835	458,381	5	Low Risk - Favorable variance sales tax revenue collections greater than anticipated.
Hotel/Motel Tax Revenue	1,277,632	1,357,899	80,267	6	Low Risk - Favorable variance hotel/motel tax revenue greater than anticipated.	1,277,632	1,357,899	80,267	6	Low Risk - Favorable variance hotel/motel tax revenue greater than anticipated.
Public Utility Franchise Revenue	2,518,299	1,558,936	(959,363)	(38)	Low Risk - Unfavorable timing variance resulting from a delay in the payment from BellSouth.	2,518,299	1,558,936	(959,363)	(38)	Low Risk - Unfavorable timing variance resulting from a delay in the payment from BellSouth.
Business License Revenue	966,889	1,060,412	93,523	10	Low Risk - Business license revenue collections greater than anticipated.	966,889	1,060,412	93,523	10	Low Risk - Favorable variance Business license revenue collections greater than anticipated.
Insurance Premium Revenue	0	0	0	0	Low Risk - Timing variance annual Insurance Premium Tax collected in the month of October.	0	0	0	0	Low Risk - Timing variance annual Insurance Premium Tax collected in the month of October.
Other License/Permits Revenue	1,455,549	785,308	(670,241)	(46)	Low Risk - Unfavorable timing variance due to improved billing and collections in the prior year.	1,455,549	785,308	(670,241)	(46)	Low Risk - Unfavorable timing variance due to improved billing and collections in the prior year.
Alcohol Revenue	498,645	1,463,249	964,604	193	Low Risk -Favorable variance due to alcohol license renewal period.	498,645	1,463,249	964,604	193	Low Risk -Favorable variance due to alcohol license renewal period.
Fines/Forfeitures Revenue	1,566,200	2,305,362	739,162	47	Low Risk - Favorable variance from improved collection of Traffic Fines and PTIT.	1,566,200	2,305,362	739,162	47	Low Risk - Favorable variance from improved collection of Traffic Fines and PTIT.
Real Estate Transfer Revenue	208,336	284,288	75,952	36	Low Risk - Favorable variance real estate transfer tax greater than anticipated.	208,336	284,288	75,952	36	Low Risk - Favorable variance real estate transfer tax greater than anticipated.
Intangible Recording Revenue	368,237	569,602	201,365	55	Low Risk - Favorable variance Intangible Recording tax revenue activity greater than anticipated.	368,237	569,602	201,365	55	Low Risk - Favorable variance Intangible Recording tax revenue activity greater than anticipated.
Land and Building Rentals Revenue	769,761	2,080,122	1,310,361	170	Low Risk - Favorable variance due to higher than anticipated revenue from building rentals.	769,761	2,080,122	1,310,361	170	Low Risk - Favorable variance due to higher than anticipated revenue from building rentals.
Other Revenue	4,570,874	3,950,335	(620,539)	(14)	Low Risk - Unfavorable variance due to timing from a delayed payment from Police Service ABOE and investment losses.	4,570,874	3,950,335	(620,539)	(14)	Low Risk - Unfavorable variance due to timing from a delayed payment from Police Service ABOE and investme
Indirect Costs	2,597,952	3,067,263	469,311	18	Low Risk - Favorable variance indirect cost revenue greater than anticipated.	2,597,952	3,067,263	469,311	18	Low Risk - Favorable variance indirect cost revenue greater than anticipated.
Total Revenues	26,035,981	27,624,740	1,588,759	6		26,035,981	27,624,740	1,588,759	6	
Expenditures										
Public Safety										
Police	15,916,196	15,984,670	68,474	0	Over budget due to overtime and contractual services more than anticipated.	15,916,196	15,984,670	68,474	0	Over budget due to overtime and contractual services more than anticipated.
Fire	6,602,963	5,763,725	(839,238)	(13)	Under budget due to vacant positions and timing of contract payments.	6,602,963	5,763,725	(839,238)	(13)	Under budget due to vacant positions and timing of contract payments.
Corrections	2,928,401	3,137,430	209,029	7	Over budget due to overtime and supplies more than anticipated.	2,928,401	3,137,430	209,029	7	Over budget due to overtime and supplies more than anticipated.
Courts	1,272,288	1,114,074	(158,214)	(12)	Under budget due to vacant positions and timing of invoices.	1,272,288	1,114,074	(158,214)	(12)	Under budget due to vacant positions and timing of invoices.
Solicitor	535,914	502,590	(33,324)	(6)	Under budget due to vacant positions.	535,914	502,590	(33,324)	(6)	Under budget due to vacant positions.
Public Defender	311,980	261,311	(50,669)	(16)	Under budget due to vacant positions.	311,980	261,311	(50,669)	(16)	Under budget due to vacant positions.
Total Public Safety	27,567,742	26,763,800	(803,942)	(3)		27,567,742	26,763,800	(803,942)	(3)	
General Government										
Citizens Review Board	56,192	56,183	(9)	0	Under budget due to timing of filling vacant positions and timing of invoices.	56,192	56,183	(9)	0	Under budget due to timing of filling vacant positions and timing of invoices.
Audit	141,294	109,416	(31,878)	(23)	Under budget due to timing of filling vacant positions.	141,294	109,416	(31,878)	(23)	Under budget due to vacant positions.
City Council	990,587	647,830	(342,757)	(35)	Under budget due to balances in the carry forward accounts and timing of invoices.	990,587	647,830	(342,757)	(35)	Under budget due to the timing of filling vacancies and other timing related expenses.
Information Technology	2,397,136	1,474,842	(922,294)	(38)	Under budget due to vacant positions.	2,397,136	1,474,842	(922,294)	(38)	Under budget due to vacant positions.
Human Resources	437,735	436,542	(1,193)	(0)	Under budget due to salary adjustments and timing of invoices	437,735	436,542	(1,193)	(0)	Under due to salary adjustments and timing of invoices
Ethics	148,186	44,633	(103,553)	(70)	Under budget due to personnel and salary expenses or adjustments	148,186	44,633	(103,553)	(70)	Under budget due to personnel and salary expenses or adjustments
Executive Offices	3,683,008	1,926,318	(1,756,690)	(48)	Under budget due to vacant positions and the timing of invoices.	3,683,008	1,926,318	(1,756,690)	(48)	Under budget due to vacant positions.
Finance	1,201,584	852,450	(349,134)	(29)	Under budget due to vacant positions, timing of invoices and bank charges.	1,201,584	852,450	(349,134)	(29)	Under budget due to vacant positions, timing of invoices and bank charges.
Law	489,274	415,414	(73,860)	(15)	Under budget due to the timing of filling vacant positions and timing of invoices.	489,274	415,414	(73,860)	(15)	Under budget due to the timing of filling vacant positions and timing of invoices.
Parks & Recreation	3,947,065	3,216,045	(731,020)	(19)	Under budget due to the timing of filling vacant positions and timing of invoices.	3,947,065	3,216,045	(731,020)	(19)	Under budget due to the timing of filling vacant positions and timing of invoices.
Planning and Community Development	173,985	165,251	(8,734)	(5)	Under budget due to Motor & Fuel cost transferred to Building Permit Fund offset by salary adjustments.	173,985	165,251	(8,734)	(5)	Under budget due to Motor & Fuel cost transferred to Building Permit Fund offset by salary adjustments.
Procurement	77,839	77,427	(412)	(1)	Under budget due to timing of invoices for maintenance accounts	77,839	77,427	(412)	(1)	Under budget due to timing of invoices for maintenance accounts and no planned training in the month of July
Public Works	1,639,977	2,468,398	828,421	51	Over budget due to contractual services, and personnel adjustments.	1,639,977	2,468,398	828,421	51	Over budget due to contractual services, and personnel adjustments.
Total General Government	15,383,862	11,890,749	(3,493,113)	(23)		15,383,862	11,890,749	(3,493,113)	(23)	
Non-Departmental	11,601,940	7,151,435	(4,450,505)	(38)	Under budget due to timing of invoices/debt payments.	11,601,940	7,151,435	(4,450,505)	(38)	Under budget due to timing of invoices/debt payments.
Total Expenses	54,553,544	45,805,984	(8,747,560)	(16)		54,553,544	45,805,984	(8,747,560)	(16)	
Over/Under Revenues and Expenditures	(28,517,563)	(18,181,244)	10,336,319	(36)		(28,517,563)	(18,181,244)	10,336,319	(36)	