### CITY OF ATLANTA

**General Fund - Budget Variance Analysis**

**Current Period: Aug-FY2016**

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

**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 by 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 (0001) - Adopted Budget Variance Analysis

#### Central Period Aug FY15

<table>
<thead>
<tr>
<th>Budget</th>
<th>Actual</th>
<th>Budget Variance</th>
<th>YTD Budget</th>
<th>YTD Actual</th>
<th>Budget Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug FY15</td>
<td>Aug FY15</td>
<td>Var ($)</td>
<td>YTD Var ($)</td>
<td>YTD Var ($)</td>
<td></td>
</tr>
</tbody>
</table>

#### Revenues

- **Property Tax Revenue**: $46,800,379
  - Revenue: $36,909,267
  - Variance: $9,891,112
- **Local Option Sales Tax Revenue**: $3,563,573
  - Revenue: $2,956,824
  - Variance: $606,749
- **Indirect Taxes**: $421,293
  - Revenue: $361,458
  - Variance: $59,835

#### Expenses

- **Local Option Sales Tax Revenue**: $1,662,364,780
  - Expenses: $1,630,403,610
  - Variance: $31,961,170
  - Percent: 1.9%
  - Risk Level: Low Risk - Favorable variance due to the timing of credits from collections.
- **Over/Under Revenues and Expenditure**
  - Local Option Sales Tax Revenue: $50,445,135
    - Var ($): 16
    - Var (%): 42
    - Budget Variance: $349,896
      - Total General Government: $51,106,008
      - Public Works: $2,381,360
      - Procurement: $76,871
      - Planning and Community Development: $195,796
      - Law: $434,431
      - Finance: $1,229,746
      - Executive Offices: $2,549,415
      - Ethics: $31,983
      - Human Resources: $437,704
      - City Council: $1,023,941
      - Audit: $92,742
      - Citizens Review Board: $57,682
      - Public Defender: $301,477
      - Public Option Sales Tax Revenue: $1,662,364,780
        - Revenue: $1,630,403,610
        - Variance: $31,961,170
        - Percent: 1.9%
        - Risk Level: Low Risk - Favorable variance due to the timing of credits from collections.

#### Surpluses

- **Total Surpluses**: $1,179,078
  - Total Expenses: $4,311,476
  - Total Revenue: $5,490,554

#### General Summary

- **Citizens Review Board**: $57,682
- **Police**: $14,237,856
- **Finance**: $1,229,746
- **Executive Offices**: $2,549,415
- **Ethics**: $31,983
- **Procurement**: $76,871
- **Public Defender**: $301,477
- **Local Option Sales Tax Revenue**: $1,662,364,780
  - Revenue: $1,630,403,610
  - Variance: $31,961,170
  - Percent: 1.9%
  - Risk Level: Low Risk - Favorable variance due to the timing of credits from collections.
  - **Total Surpluses**: $1,179,078
    - Total Expenses: $4,311,476
    - Total Revenue: $5,490,554

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#### Over/Under Revenues and Expenditure

- **Total Expenses**: $4,311,476
  - Local Option Sales Tax Revenue: $50,445,135
    - Over budget due to timing of credits from collections.
  - **Total Surpluses**: $1,179,078
    - Over budget due to timing of credits from collections.