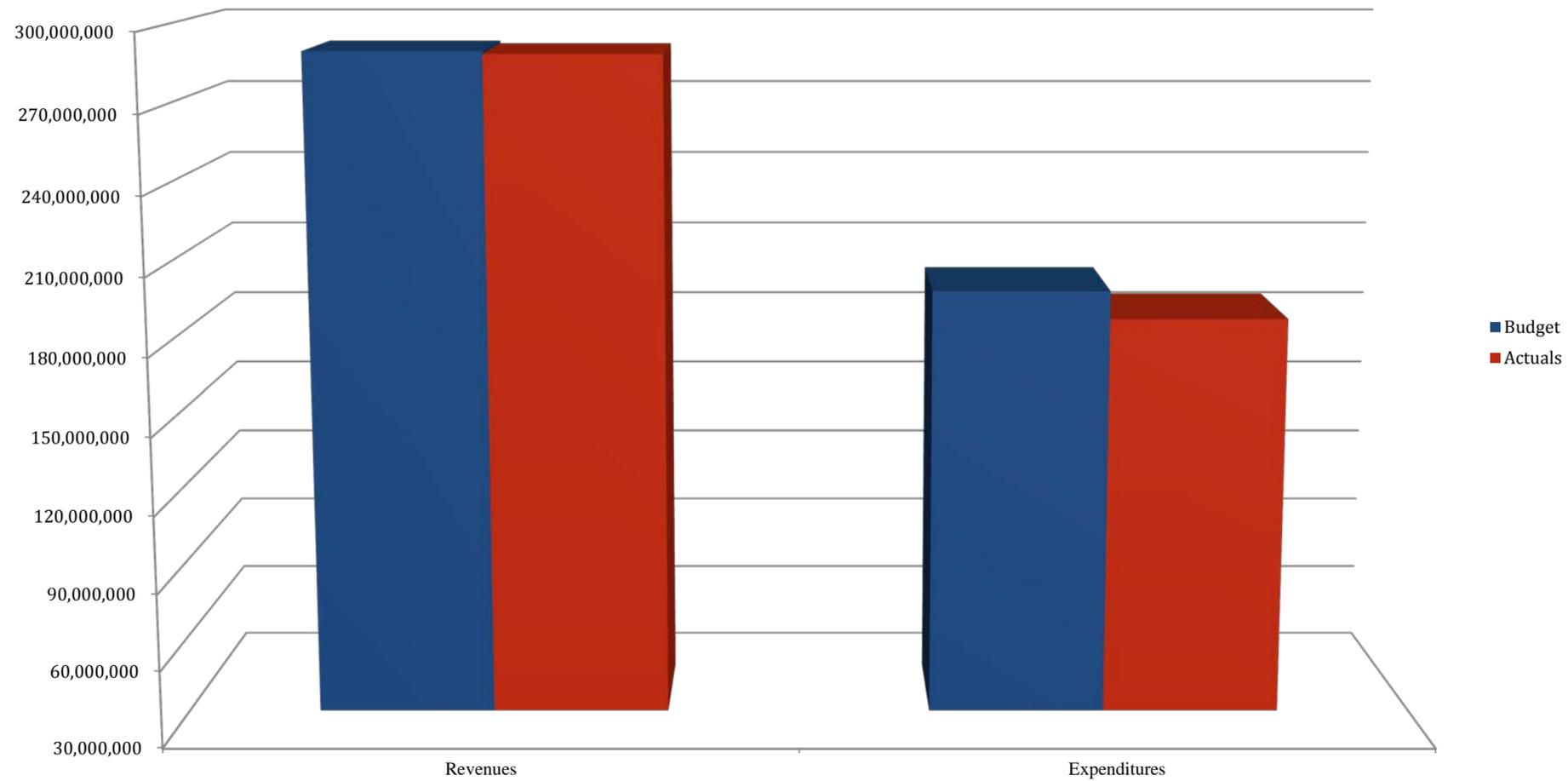


CITY OF ATLANTA  
 General Fund - Budget Variance Analysis  
 Current Period: OCT-2015 (Fiscal Year 2016)

Category	Budget Oct - FY16	Actual Oct - FY16	Variance \$	Variance %
Revenues	289,939,081	288,892,873	(1,046,208)	0%
Expenditures	197,703,546	186,858,682	10,844,864	5%
<b>Surplus (deficit) of revenues over expenditures</b>	<b>92,235,535</b>	<b>102,034,191</b>	<b>9,798,656</b>	<b>N/A</b>



**Key Drivers - Revenues:**

Property taxes primarily represents the favorable variance, and this is attributable to the timing of the property 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 15% due to vacant positions and timing of invoices.

**Non-departmental** is over budget by 8%, due to timing of debt payments.

**CITY OF ATLANTA SET OF BOOKS**  
**General Fund (1001) - Adopted Budget Variance Analysis**  
**Current Period: Oct-FY16**

	Actual (Month) Oct-FY15	Actual (Month) Oct-FY16	Variance Var (\$)	Var (%)	YTD Budget Oct-FY16	YTD Actual Oct-FY16	Variance Var (\$)	Var (%)	
<b>Revenues</b>									
Property Tax Revenue	140,232,332	121,967,632	(18,264,700)	(13)	163,302,723	157,586,208	(5,716,515)	(4)	Low Risk - Timing variance related to budget based on an assumed later due date.
Local Option Sales Tax Revenue	8,452,013	8,302,499	(149,514)	(2)	34,119,953	34,582,512	462,559	1	Low Risk - Favorable variance in sales tax revenue collections that were greater than anticipation.
Hotel/Motel Tax Revenue	1,330,974	1,494,350	163,376	12	5,735,004	4,840,584	(894,420)	(16)	Low Risk - Unfavorable variance the result of an accrual reversal entry for the prior year.
Public Utility Franchise Revenue	2,270,185	46,333	(2,223,851)	(98)	5,590,404	3,329,928	(2,260,476)	(40)	Low Risk - Unfavorable variance due to timing of payment not yet received from Comcast.
Business License Revenue	481,819	838,159	356,340	74	2,807,561	3,867,016	1,059,455	38	Low Risk-Favorable revenue variance from improved collection efforts which are now performed on a monthly basis.
Insurance Premium Revenue	22,667,653	24,215,337	1,547,683	7	22,889,796	24,215,344	1,325,548	6	No Risk - Favorable variance related to annual insurance premium tax revenue greater than anticipated.
Other License/Permits Revenue	1,777,956	2,119,590	341,634	19	5,201,003	4,118,881	(1,082,122)	(21)	Moderate Risk-Unfavorable variance due to lower than expected permit activity from commercial parking and cars for hire.
Alcohol Revenue	1,384,248	1,500,879	116,631	8	5,721,415	5,905,834	184,419	3	Low Risk - Favorable variance from collection of alcohol by the drink taxes that were greater than anticipations.
Fines/Forfeitures Revenue	2,401,604	1,899,705	(501,899)	(21)	6,713,119	8,361,399	1,648,280	25	Low Risk-Favorable variance from DUI fines and PTIT collections that were greater than anticipated.
Real Estate Transfer Revenue	145,652	150,140	4,488	3	921,869	1,009,656	87,787	10	Low Risk - Favorable variance due to real estate transfer tax collections that were greater than anticipations.
Intangible Recording Revenue	339,774	426,185	86,411	25	1,500,045	1,981,299	481,254	32	Low Risk - Favorable variance due to real estate transfer tax collections that were greater than anticipations.
Land and Building Rentals Revenue	640,214	269,546	(370,668)	(58)	4,255,694	2,851,693	(1,404,001)	(33)	Low Risk - Unfavorable variance due to lower than expected revenue from US Marshal Lease Rental.
Other Revenue	4,770,451	3,333,910	(1,436,541)	(30)	20,788,687	23,973,465	3,184,778	15	Low Risk -Favorable variance due to greater than anticipated revenue from title ad valorem tax & Police Burglar Alarms.
Indirect Costs	2,745,301	3,067,263	321,963	12	10,391,808	12,269,054	1,877,246	18	Low Risk - Favorable variance in indirect cost revenue from greater collections than anticipated.
<b>Total Revenues</b>	<b>189,640,177</b>	<b>169,631,528</b>	<b>(20,008,649)</b>	<b>(11)</b>	<b>289,939,081</b>	<b>288,892,873</b>	<b>(1,046,208)</b>	<b>(0)</b>	
<b>Expenditures</b>									
<b>Public Safety</b>									
Police	14,792,194	14,894,985	(102,791)	1	58,327,306	58,442,979	(115,673)	(0)	Over budget due to timing of invoices.
Fire	6,607,604	6,310,759	296,845	(4)	27,449,701	24,328,705	3,120,996	11	Under budget due to timing of professional services expenses.
Corrections	2,595,761	2,661,614	(65,853)	3	10,990,337	11,234,562	(244,225)	(2)	Over budget due to overtime, contracted services, and equipment purchases.
Courts	1,007,082	1,059,798	(52,716)	5	4,708,628	4,468,741	239,887	5	Under budget due to vacant positions.
Solicitor	402,353	521,502	(119,149)	30	2,174,735	2,008,235	166,500	8	Under budget due to vacant positions.
Public Defender	201,163	265,573	(64,410)	32	1,168,276	1,132,420	35,856	3	Under budget due to vacant positions. Savings will be used to off set office move expenditures.
<b>Total Public Safety</b>	<b>25,606,157</b>	<b>25,714,231</b>	<b>(108,074)</b>	<b>0</b>	<b>104,818,983</b>	<b>101,615,642</b>	<b>3,203,341</b>	<b>3</b>	
<b>General Government</b>									
Citizens Review Board	46,928	50,400	(3,472)	7	257,317	232,228	25,089	10	Under budget due to vacant positions and timing of invoices.
Audit	65,798	150,580	(84,782)	129	589,365	436,666	152,699	26	Under budget due to vacant positions.
City Council	624,896	628,342	(3,446)	1	4,203,516	2,567,953	1,635,563	39	Under budget due to the timing of filling vacancies and other timing related expenses.
Information Technology	4,945,204	1,959,578	2,985,626	(60)	10,513,523	8,607,589	1,905,934	18	Under budget due to the timing of payments.
Human Resources	455,882	503,091	(47,209)	10	1,924,590	1,898,720	25,870	1	Under budget due to timing of expenses and vacant positions.
Ethics	39,727	35,799	3,928	(10)	142,710	137,957	4,753	3	Under budget due to timing of expenses.
Executive Offices	2,209,186	3,393,365	(1,184,179)	54	15,219,905	10,193,652	5,026,253	33	Under budget due to vacant positions and timing of invoices.
Finance	1,032,457	1,213,721	(181,264)	18	4,705,581	3,851,728	853,853	18	Under budget due to vacant positions, timing of invoices and bank charges.
Law	443,923	500,884	(56,961)	13	2,113,305	1,815,637	297,668	14	Under budget due to the timing of invoices.
Parks & Recreation	2,849,562	3,349,603	(500,041)	18	11,672,524	12,570,370	(897,846)	(8)	Over budget attributed to summer program cost, recreation center renovations and motor/fuel cost.
Planning and Community Development	209,655	98,519	111,136	(53)	1,286,680	560,672	726,008	56	Under budget due to personnel adjustments & purchased/contract services.
Procurement	81,766	80,504	1,262	(2)	308,196	318,746	(10,550)	(3)	Over budget due to personnel and salary adjustments.
Public Works	2,126,079	3,603,104	(1,477,025)	69	11,399,309	11,310,925	88,384	1	Under budget due to timing of invoices.
<b>Total General Government</b>	<b>15,131,061</b>	<b>15,567,490</b>	<b>(436,429)</b>	<b>3</b>	<b>64,336,522</b>	<b>54,502,843</b>	<b>9,833,679</b>	<b>15</b>	
Non-Departmental	5,281,689	5,808,707	(527,018)	10	28,548,041	30,740,197	(2,192,156)	(8)	Over budget due to timing of debt payments.
<b>Total Expenses</b>	<b>46,018,907</b>	<b>47,090,428</b>	<b>(1,071,521)</b>	<b>2</b>	<b>197,703,546</b>	<b>186,858,682</b>	<b>10,844,864</b>	<b>5</b>	
<b>Over/Under Revenues and Expenditures</b>	<b>143,621,270</b>	<b>122,541,100</b>	<b>(21,080,170)</b>	<b>(15)</b>	<b>92,235,535</b>	<b>102,034,191</b>	<b>9,798,656</b>	<b>11</b>	

Note: The YTD Expenditure Budget is based on a straight-line basis.