

Financial Status Report

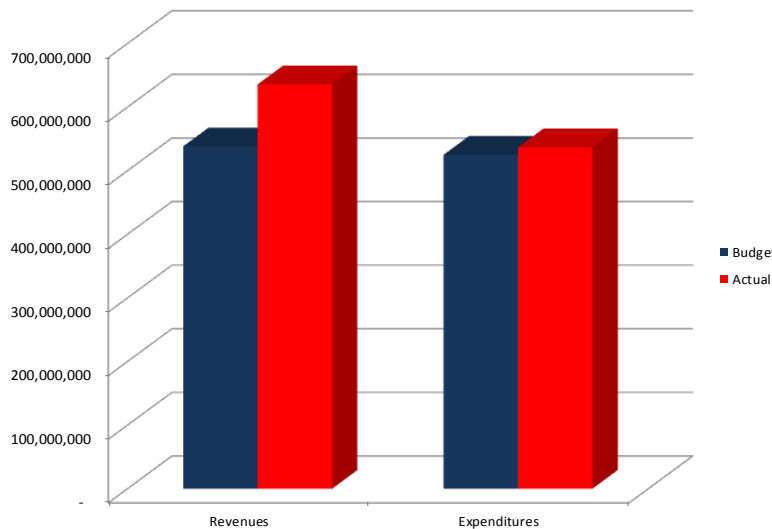
April 2017

The City of Atlanta's Department of Finance prepares a monthly Financial Status Report (FSR) to monitor the performance of the Adopted Budget by showing expenditure and revenue activity relative to budget levels. The FSR reports revenues by major category and expenditures by department. This report focuses on the City's primary operating fund (General Fund). It accounts for all financial transactions of the City, except those required to be accounted for in another fund.



CITY OF ATLANTA
General Fund - Budget Variance Analysis
Current Period: APR-2017 (Fiscal Year 2017)

Category	YTD-Budget ¹ APR - FY17	YTD-Actual APR - FY17	Variance ² (\$)	Variance (%)
Revenues	538,411,090	635,794,132	97,383,042	18
Expenditures	525,133,058	536,885,171	(11,752,112)	(2)
Surplus (deficit) of revenues over expenditures	13,278,032	98,908,962	85,630,929	N/A



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Budget Highlights

Key Drivers - Revenues

The favorable revenue variance is primarily attributable to:

- Year to date revenues associated with the Building Permits Fund.

Key Drivers - Expenditures

The unfavorable expenditure variance is primarily attributable to:

- **Police** is over budget by 8% due to overtime related to public protests, workers' compensation claims, timing of invoices and uniforms expenses more than anticipated.
- **Public Works** is over budget by 23% due to personnel adjustments, overtime, summer interns, and contract services due to additional funding for emergency and time sensitive projects. Ordinance 17-O-1154 was adopted to provide additional funding to keep Public Works within budget.
- **Parks & Recreation** is over budget by 11% due to funding to cover incremental costs associated with the Department's pool maintenance contract, the removal of repair and maintenance costs which were intended to be funded through other sources, and increased costs associated with delivering both youth and senior recreational programming that are driven by increased demand for services.
- **Non-Departmental** is under budget by 8% due to timing of invoices and debt payments.

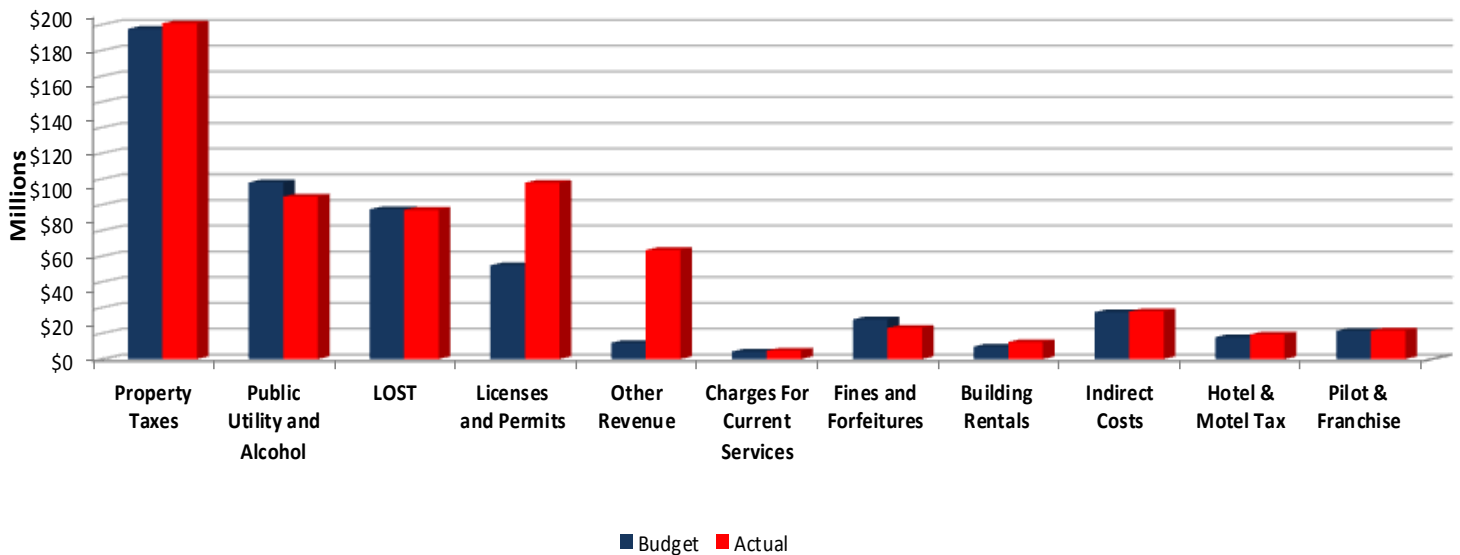
¹YTD budget is based on the departmental spread.

²Positive variances indicate a favorable budget variance; negative variances indicate an unfavorable budget variance.

GENERAL FUND — REVENUE ANALYSIS

	YTD Budget	YTD Actual	Budget Variance	
	Apr-FY17	Apr-FY17	Var (\$)	Var (%)
Revenues				
Property Taxes	192,514,144	195,684,419	3,170,275	2
Public Utility, Alcoholic Beverage and Other Taxes	102,958,915	94,773,205	(8,185,710)	(8)
Local Option Sales Taxes (LOST)	87,270,431	87,003,232	(267,198)	(0)
Licenses and Permits Revenue	54,718,654	102,785,533	48,066,878	88
*Other Revenue	9,475,529	63,591,881	54,116,351	571
Charges For Current Services	4,369,621	4,975,345	605,724	14
Fines, Forfeitures and Penalties	23,181,232	18,256,102	(4,925,130)	(21)
Building Rentals and Concessions	7,315,916	9,981,568	2,665,652	36
Indirect Costs Recovery	27,310,730	27,782,720	471,990	2
Hotel & Motel Tax Revenue	12,819,018	14,387,424	1,568,406	12
Pilot & Franchise Fees	16,476,900	16,572,703	95,803	1
Total Revenues	538,411,090	635,794,132	97,383,042	18

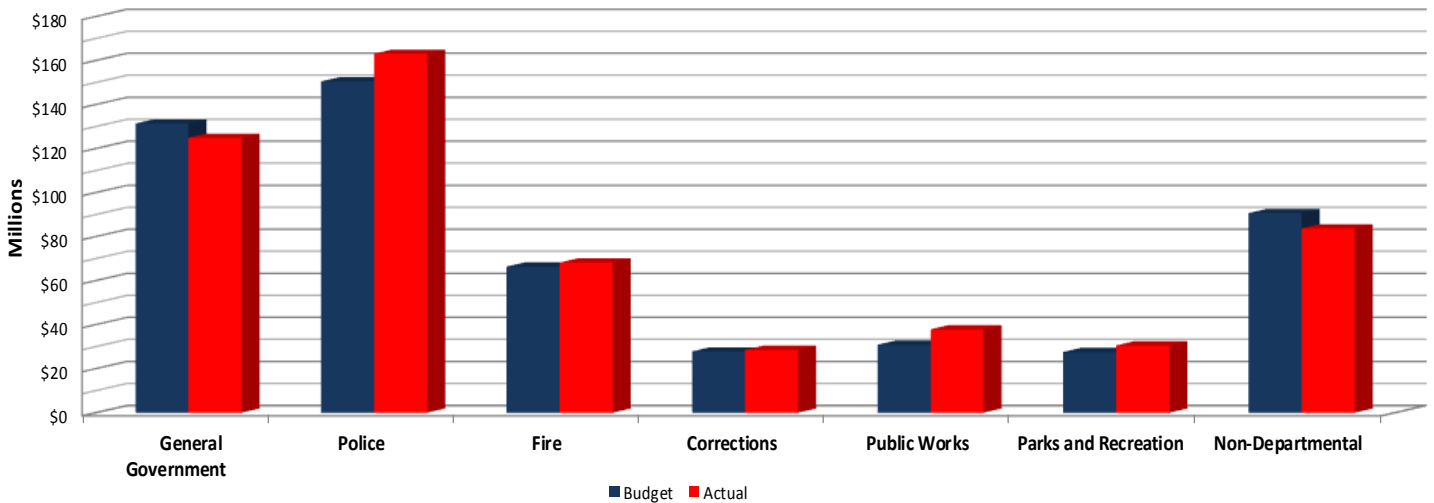
Note 1: Other Revenue includes the Building Permit Fund that has been consolidated into the General Fund per Ordinance 16-O-1422.



GENERAL FUND — EXPENDITURE ANALYSIS

Expenditures	YTD Budget	YTD Actual	Var (\$)	Budget Variance
	APR-FY17	Apr-FY17		Var (%)
Police	150,500,990	163,062,853	(12,561,863)	(8)
Fire	66,366,633	68,179,143	(1,812,510)	(3)
Corrections	27,830,043	28,548,387	(718,344)	(3)
Public Works	30,842,914	37,867,386	(7,024,472)	(23)
Parks and Recreation	27,558,786	30,562,353	(3,003,567)	(11)
ACRB	650,345	564,576	85,769	13
Audit	1,167,252	1,047,985	119,267	10
City Council	10,621,647	6,786,323	3,835,324	36
AIM	25,373,507	25,418,324	(44,816)	(0)
Human Resources	5,008,746	5,411,905	(403,159)	(8)
Ethics	524,561	268,083	256,478	49
Executive Offices	28,965,916	28,455,829	510,087	2
Finance	11,656,943	11,217,084	439,859	4
Law	5,041,922	4,365,939	675,983	13
Planning	19,963,232	19,887,196	76,036	0
Procurement	2,146,389	1,731,453	414,936	19
Courts	11,718,497	10,964,523	753,974	6
Solicitor	5,548,309	5,897,453	(349,144)	(6)
Public Defender	2,992,726	2,900,795	91,931	3
Non-Departmental	90,653,700	83,747,580	6,906,119	8
Total Expenditures	525,133,058	536,885,171	(11,752,112)	(2)

Note 2: Fire Department actuals reflect an adjusted amount of \$808 due to a pending reclass entry of expenses.



³General Government includes all other Departments.