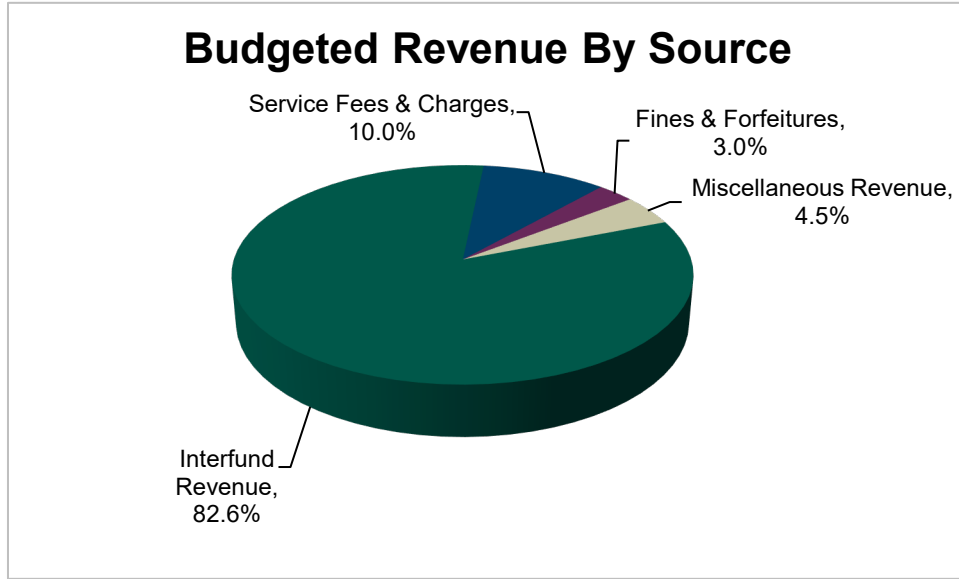


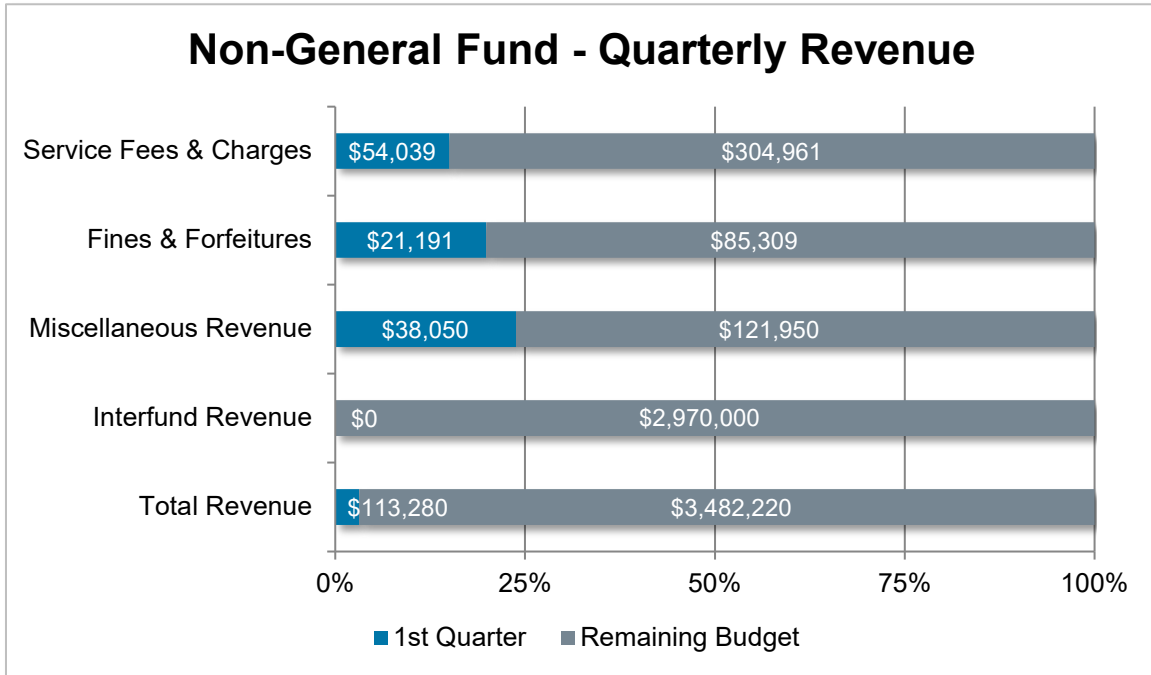
Non-General Fund – Revenue Analysis



- The non-general fund revenue for Animal Care and Control is estimated to be **\$3,595,500** for 2023.
- The main sources of non-general fund revenue for Animal Care and Control are operating subsidy from the General Fund, adoption fees, fines and impound fees, and owner turn-in fees.
- Dog license fees, internet processing fees, and penalties are received in the Dog & Kennel Fund through the Auditor’s Office. The table below shows the additional revenue received by the Auditor’s Office in the Dog & Kennel Fund.

Revenue Type	Revised Budget	1 <sup>st</sup> Quarter Revenue	Prior Year YTD
Dog License	\$2,000,000	\$861,804	\$1,101,472
Internet Processing Fees	\$56,000	\$23,384	\$30,276
Penalties	\$35,000	\$0	\$0
<b>Total</b>	<b>\$2,091,000</b>	<b>\$885,188</b>	<b>\$1,131,748</b>

- Collected revenue through the Auditor’s Office decreased by \$246,560 or 21.8% in the 1<sup>st</sup> quarter as compared to the same period from 2022. While the sale of these licenses increases revenue in the year sold, it has the opposite effect in the following years as residents do not need to renew their tags unless they obtain a new dog.

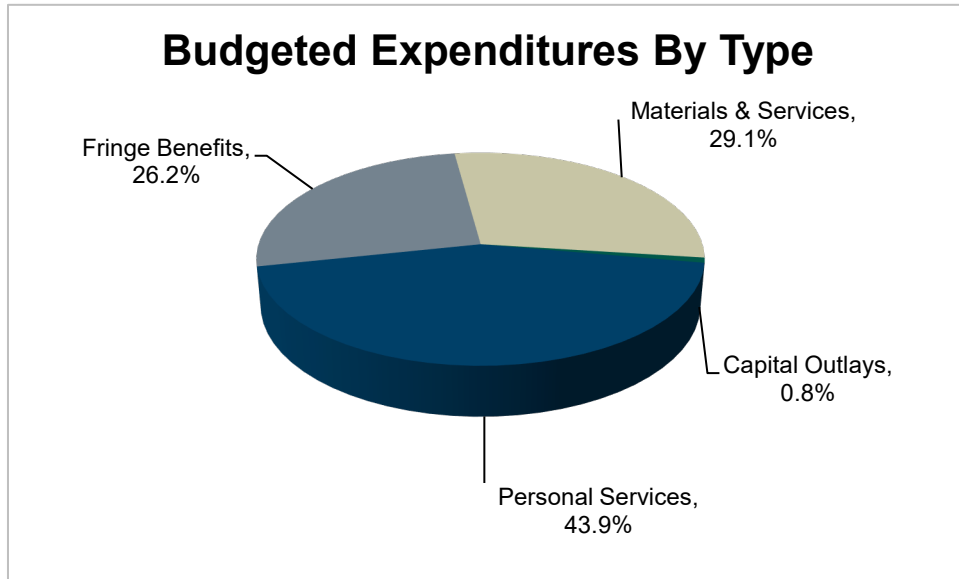


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$190,272	\$90,183	\$125,354	\$3,145,090	\$190,272	\$3,550,899
Current Year	\$113,280				\$113,280	\$3,595,500

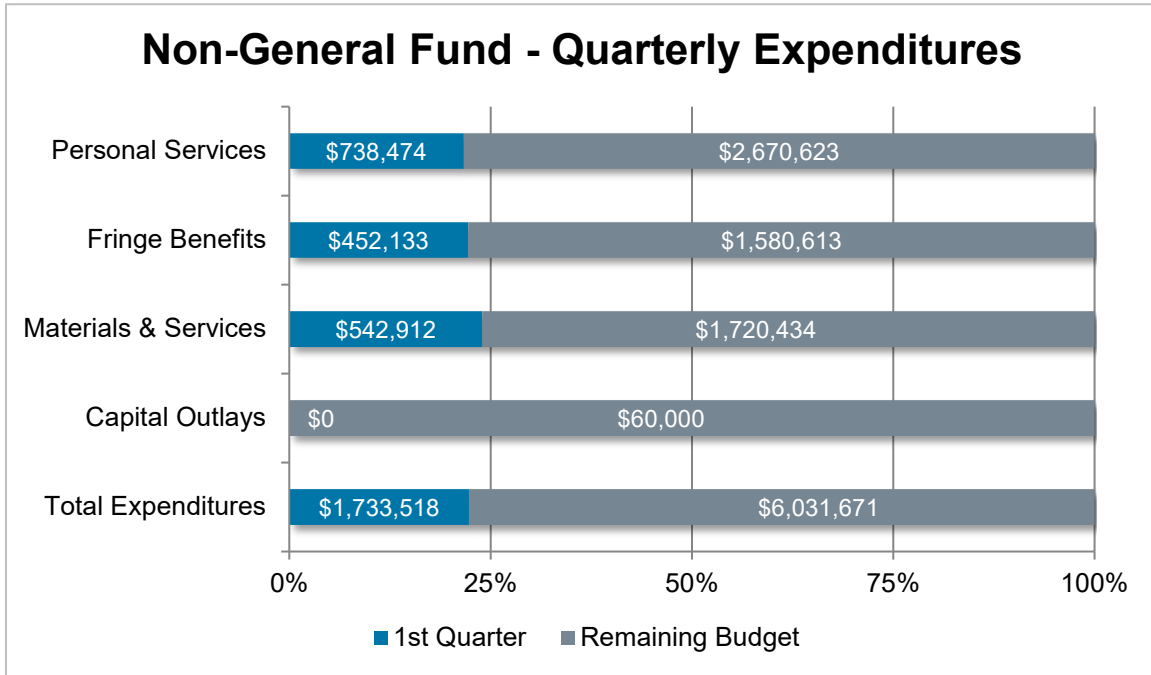
\*Current year total represents revised budget.

- First quarter revenue of **\$113,280** represents **3.2%** of the budgeted amount for the year.
- Revenue collected from Service Fees & Charges was \$54,039 or 15.1% of the budgeted amount in this category.
- Fines & Forfeitures revenue of \$21,191 or 19.9% of the budgeted amount was collected in the 1<sup>st</sup> quarter from fines and impound fees that were deposited into the Dog & Kennel Fund.
- Miscellaneous Revenue of \$38,050 or 23.8% of the budgeted amount was received in the 1<sup>st</sup> quarter from donations that were deposited into the Dog & Kennel Donation Fund.
- Interfund Revenue pertains to the operating subsidy that is provided to the Dog & Kennel Fund from the General Fund. Due to the carryover cash balance, the operating subsidy won't be required until later in the year.

Non-General Fund – Expenditure Analysis



- The non-general fund expenditures for Animal Care and Control are estimated to be **\$7,765,189** for 2023.



Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$1,413,738	\$1,517,311	\$1,487,613	\$1,771,799	\$1,413,738	\$6,190,461
Current Year	\$1,733,518				\$1,733,518	\$7,765,189

*\*Current year total represents revised budget.*

- First quarter expenditures of **\$1,733,518** represent **22.3%** of the budgeted amount for the year.
- Personal Services expenditures during the 1<sup>st</sup> quarter were \$738,474 or 21.7% of the budgeted amount for the year, while Fringe Benefits expenditures during the 1<sup>st</sup> quarter were \$452,133 or 22.2% of the budgeted amount for the year.
- Materials & Services expenditures in the 1<sup>st</sup> quarter were \$542,912 or 24.0% of the amount budgeted for the year. Spending within this category is on an as needed basis. The increase in expenditures during the current year is related to the purchase of drug, medical, and cleaning supplies.

Non-General Fund – Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$786,715	\$738,474	93.9%
2 <sup>nd</sup> Quarter	\$917,834		
3 <sup>rd</sup> Quarter	\$786,715		
4 <sup>th</sup> Quarter	\$917,834		
<b>Total</b>	<b>\$3,409,097</b>	<b>\$738,474</b>	<b>21.7%</b>

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services expenditures is due to higher than anticipated vacancies.

Non-General Fund – Budget Corrective Items - Approved

Resolution No.	Amount	Type	Description
0021-23	\$43,131	Supplemental	Non-Bargaining Increase
0053-21	\$39,500	Supplemental	Carryover of Prior Year Expenditures
0244-23	\$693,220	Supplemental	Addition Animal Shelter Staffing

Non-General Fund – Budget Corrective Items - Pending

- There are no requests currently pending that may impact the budget.