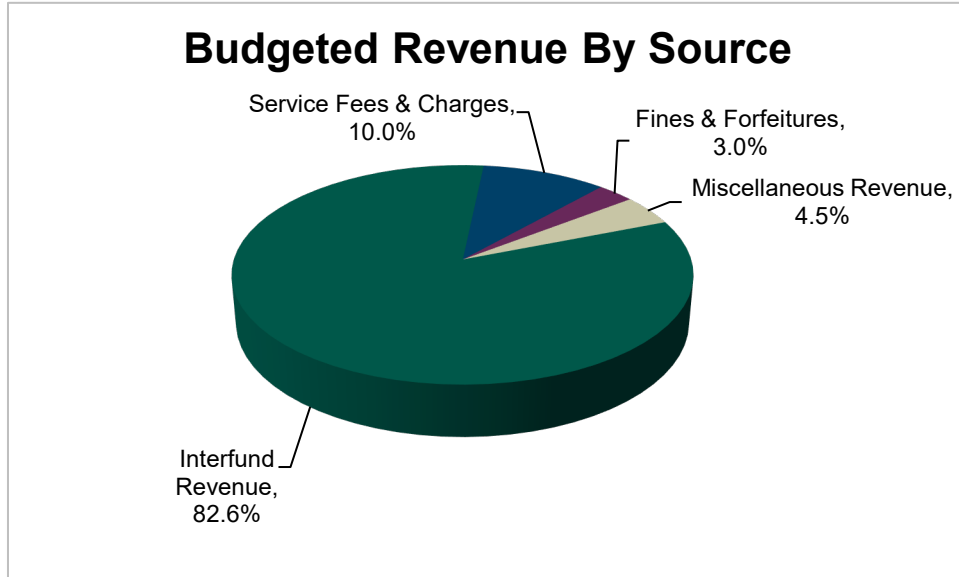


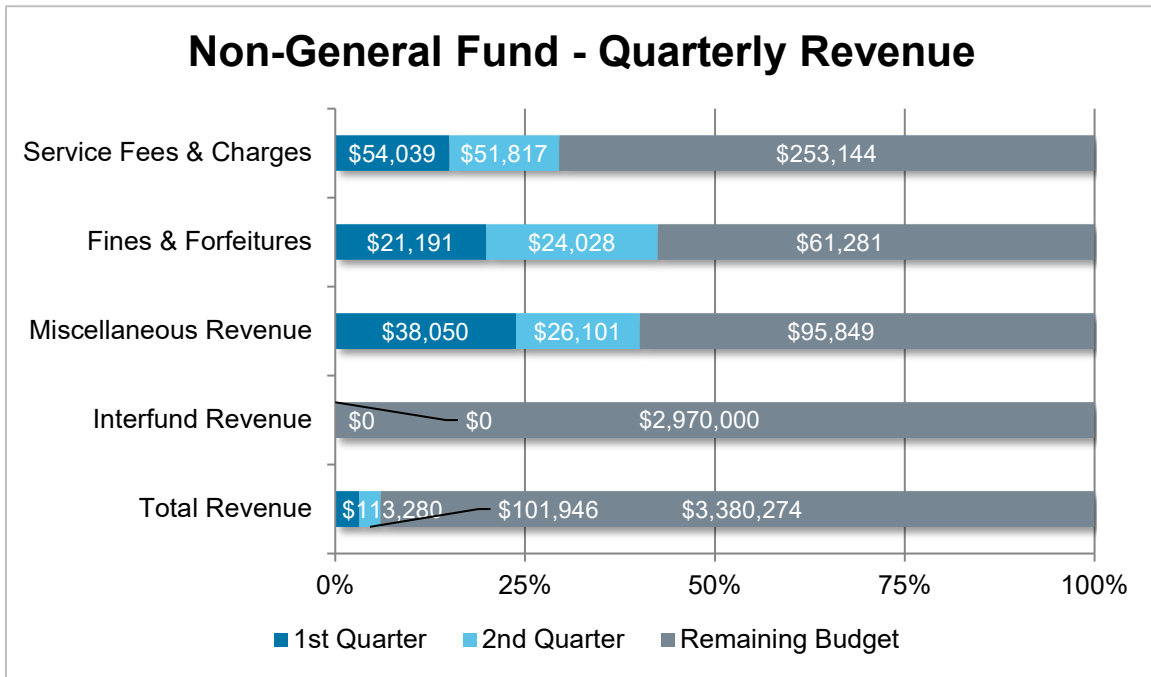
Non-General Fund – Revenue Analysis



- 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	2nd Quarter Revenue	Prior Year
Dog License	\$2,000,000	\$327,573	\$292,129
Internet Processing Fees	\$56,000	\$9,147	\$6,139
Penalties	\$35,000	\$46,054	\$59,698
Total	\$2,091,000	\$382,774	\$357,966

- Collected revenue through the Auditor’s Office increased by \$24,808 or 6.9% in the 2nd quarter as compared to the same period from 2022. The year-to-date collection through the Auditor’s Office has decreased by \$221,948 or 14.9% from the previous year (\$1,268,441 in the first half of the current year compared to \$1,490,389 in the prior year).

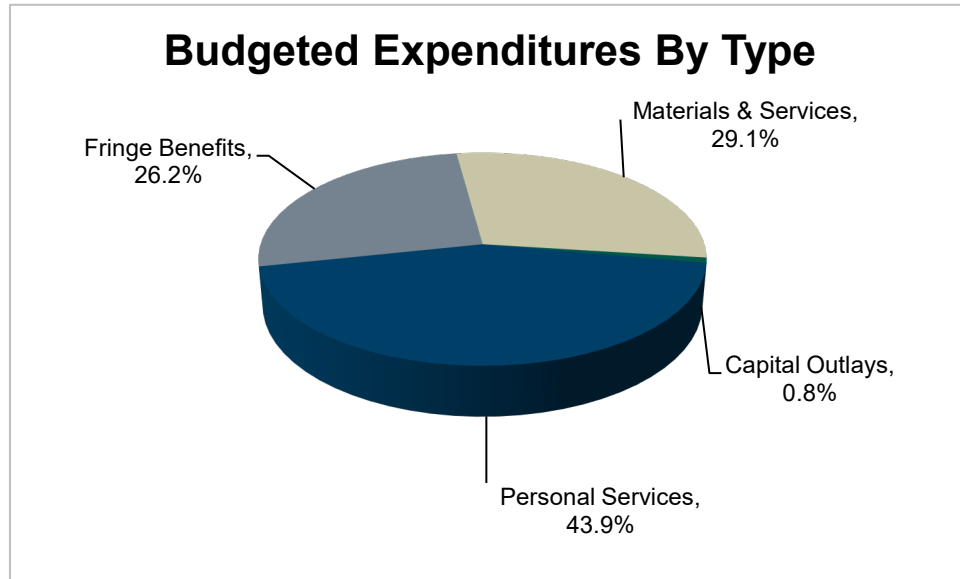


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$190,272	\$90,183	\$125,354	\$3,145,090	\$280,455	\$3,550,899
Current Year	\$113,280	\$101,946			\$215,226	\$3,595,500

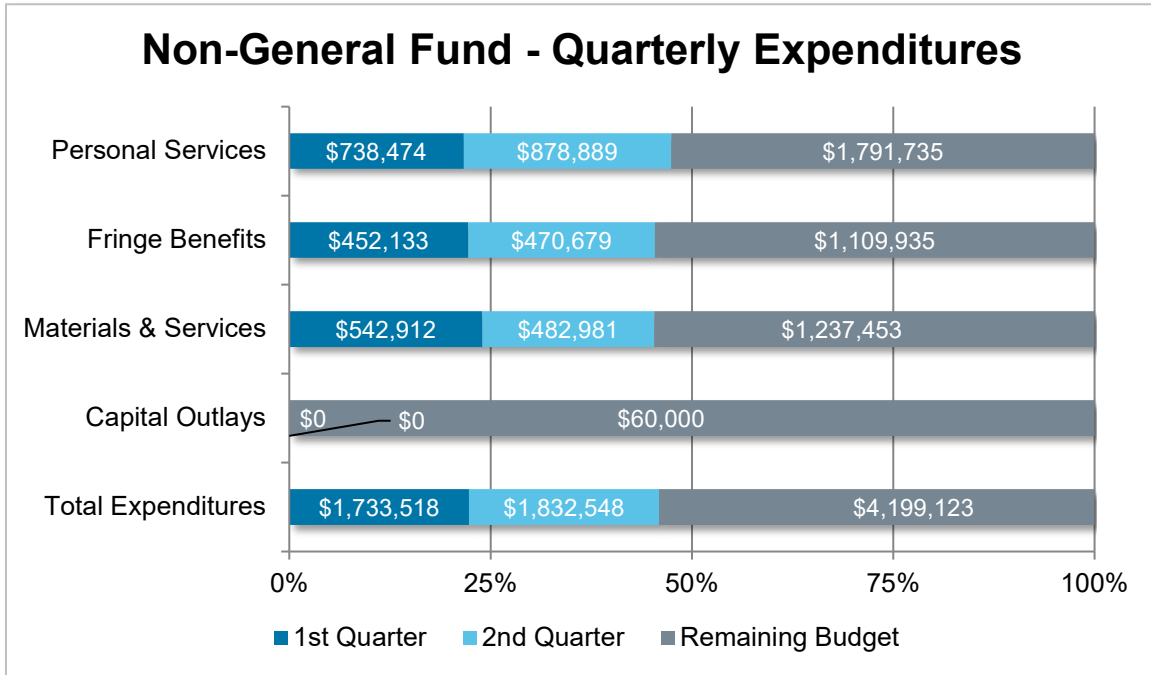
*Current year total represents revised budget.

- Second quarter revenue of **\$101,946** represents **2.8%** of the budgeted amount for the year. YTD revenue of **\$215,226** represents **6.0%** of the budgeted amount for the year.
- Revenue collected from Service Fees & Charges in the 2nd quarter was \$51,817 or 14.4% of the budgeted amount in this category.
- Fines & Forfeitures revenue of \$24,028 or 22.6% of the budgeted amount was collected in the 2nd quarter from fines and impound fees that were deposited into the Dog & Kennel Fund.
- Miscellaneous Revenue of \$26,101 or 16.3% of the budgeted amount was received in the 2nd 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 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,413,738	\$1,517,311	\$1,487,613	\$1,771,799	\$2,931,049	\$6,190,461
Current Year	\$1,733,518	\$1,832,548			\$3,566,066	\$7,765,189

**Current year total represents revised budget.*

- Second quarter expenditures of **\$1,832,548** represent **23.6%** of the budgeted amount for the year. YTD expenditures of **\$3,566,066** represent **45.9%** of the budgeted amount for the year.
- Personal Services expenditures during the 2nd quarter were \$878,889 or 25.8% of the budgeted amount for the year, while Fringe Benefits expenditures during the 2nd quarter were \$470,679 or 23.2% of the budgeted amount for the year.
- Materials & Services expenditures in the 2nd quarter were \$482,981 or 21.3% 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 st Quarter	\$786,715	\$738,474	93.9%
2 nd Quarter	\$917,834	\$878,889	95.8%
3 rd Quarter	\$786,715		
4 th Quarter	\$917,834		
Total	\$3,409,097	\$1,617,362	47.4%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance in Personal Services during the 1st and 2nd quarters 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	Additional Animal Shelter Staffing

Non-General Fund – Budget Corrective Items - Pending

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