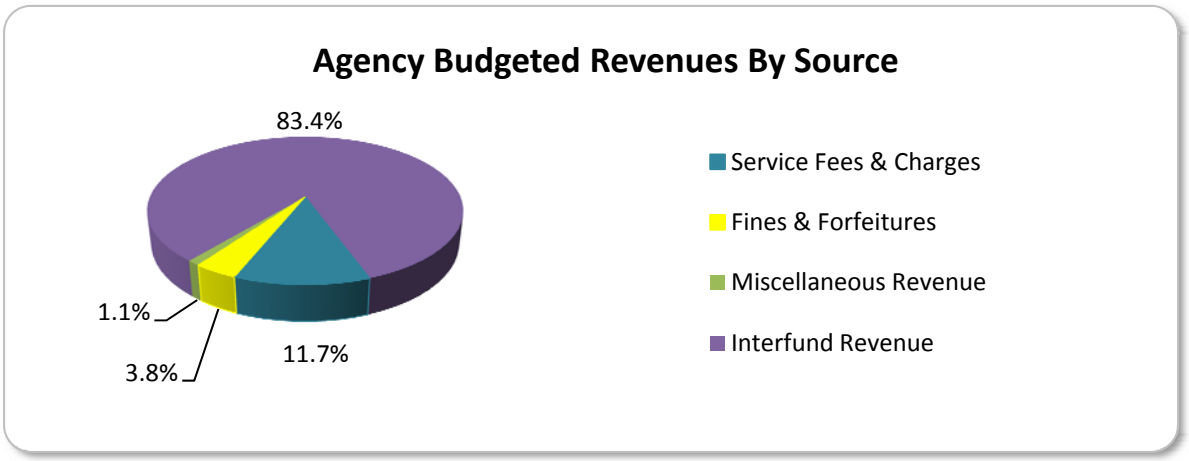
OMB Quarterly Report

1st Quarter 2010 – Animal Control

Non-General Fund Analysis



- The main sources of Non-General Fund revenue for Animal Control are: Adoption fees ($320,000), Animal Control fines and impound fees ($122,000), owner turn-in fees ($16,000) and a General Fund operating subsidy ($2,700,000).

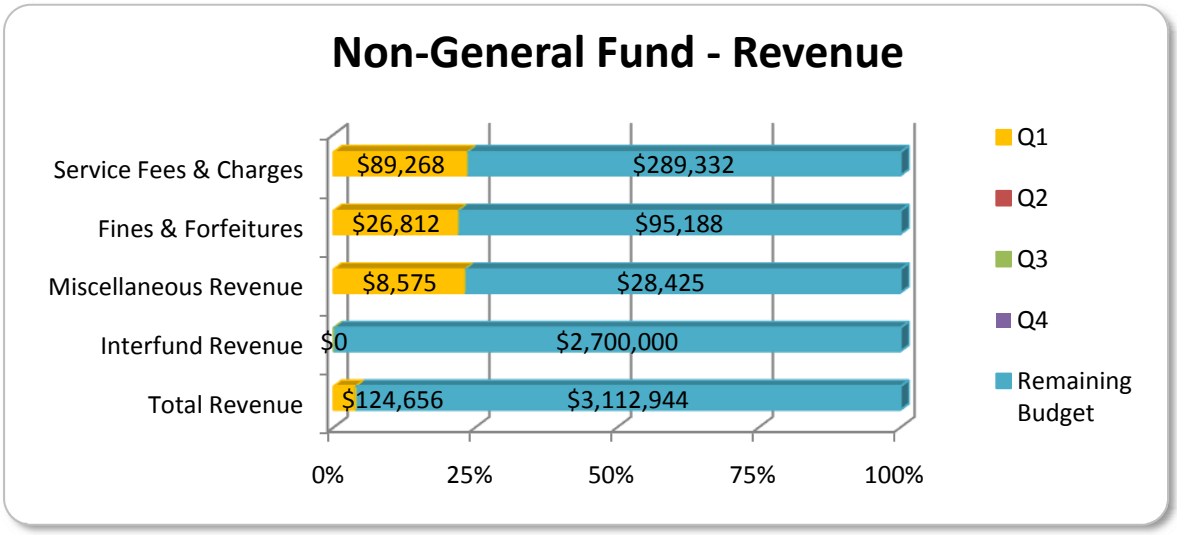
  Note: Dog license fees, vendor license fees, internet processing fees and penalties are received in the Dog and Kennel Fund through the Auditor's Office and is not included in the list above or chart above. The table below shows the additional revenue received by the Auditor's Office in the Dog and Kennel Fund.

Dog and Kennel Fund Revenue Received via the Auditor				
Revenue Type	**Revised Budget**	**1st Quarter Revenue**	**Year to Date Revenue**	**Prior Year YTD**
Dog License	$1,400,000	$781,515	$781,515	$750,061
Internet Processing Fees	$40,000	$30,024	$30,024	$24,775
Penalties	125,000	$42,426	$42,426	$47,749
Total	$1,565,000	853,784	853,784	$822,585

OMB Quarterly Report

1st Quarter 2010 – Animal Control

Non-General Fund Analysis



	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD	Total*
Prior Year Actuals	$115,784	$1,032,213	$991,540	$1,269,409	$115,784	$3,408,946
Current Year Actuals	$124,656				$124,656	$3,237,600
** Current year total represents revised budget.*						

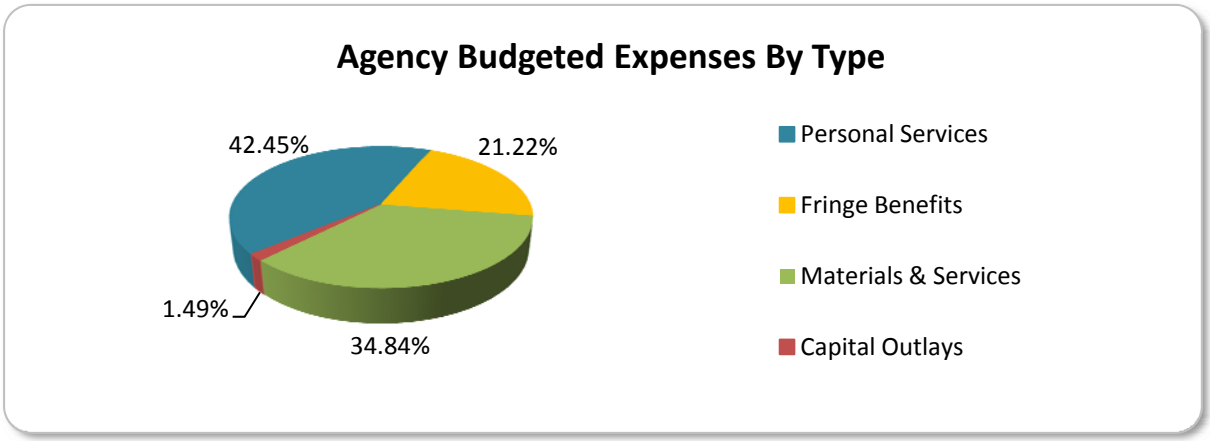
- First quarter revenues of **$124,656** represent **3.9%** of the budgeted amount for the year. YTD revenues of **$124,656** represent **3.9%** of the budgeted amount for the year.

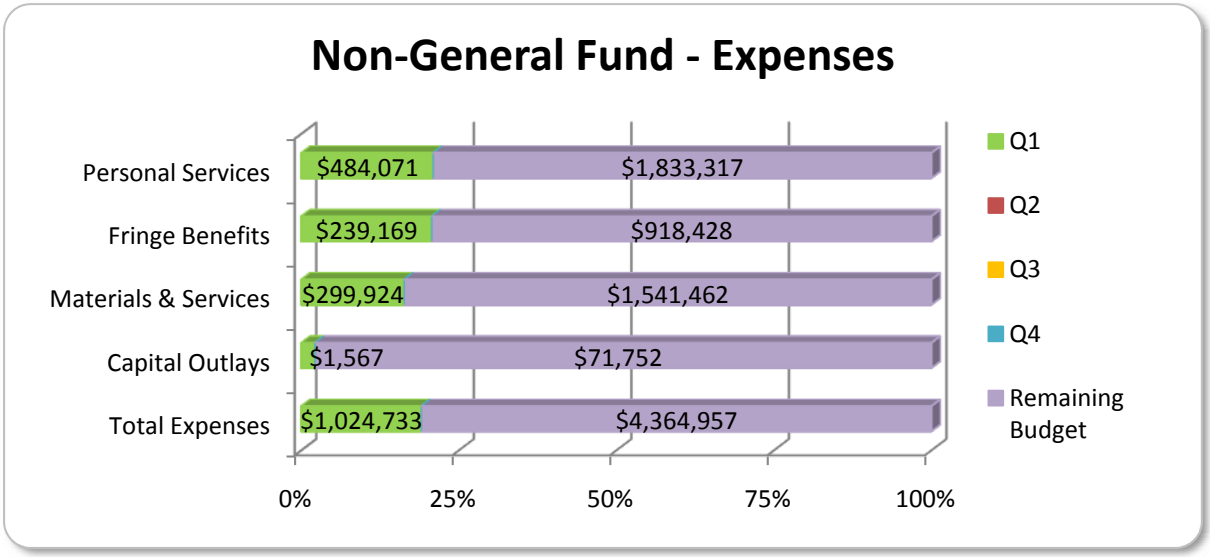
- In the 1st quarter, no General Fund subsidy was requested from the Agency (Interfund Revenue). This is due to the fact that the Auditor's Office receives most of the Dog License revenue in December, January, and February each year (See table above). As cash flow decreases throughout the year, the General Fund subsidy will be requested to maintain the Dog and Kennel fund balance.

OMB Quarterly Report

1st Quarter 2010 – Animal Control

Non-General Fund Analysis





	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	YTD	Total*
Prior Year Actuals	$1,218,411	$1,369,130	$1,200,810	$1,206,919	$1,218,411	$4,995,270
Current Year Actuals	$1,024,733				$1,024,733	$5,200,630
** Current year total represents revised budget.*						

- First quarter expenditures of **$1,024,733** represent **19.7%** of the budgeted amount for the year. YTD expenditures of **$1,024,733** represent **19.7%** of the budgeted amount for the year.

- Materials and Services were 16.3% of the revised budget in the 1st quarter. The estimated payment for the Cost Allocation Plan makes up 23.9% of the agency's Materials and Services budget. The agency plans to pay their share of the Cost Allocation Plan in the 2nd quarter, which will cause expenditures to exceed 50% of the Materials and Services in the 2nd quarter report. This is a one-time annual expense, and Materials and Services expenditures should be closer to expected levels by the 3rd quarter.

- Capital expenditures were only 2.1% of the revised budget in the 1st quarter. The purchase of two warden vans is expected to occur in the 2nd or 3rd quarter.

OMB Quarterly Report

1st Quarter 2010 – Animal Control

Non-General Fund Analysis

Personal Services

Quarter	Agency Budget	Actual Expenditures	% of Budget Expended
1st Quarter	$509,429	$484,071	95.0%
2nd Quarter	$509,429		
3rd Quarter	$594,334		
4th Quarter	$594,334		
Total	**$2,207,526**	**$484,071**	**21.9%**

- There were no significant variances in Personal Service expenditures in the 1st quarter.
- In the 2nd or 3rd quarter, Personal Service expenditures may increase. This is related to the plan to hire a full-time veterinary on staff. Monies will be moved from Materials and Services to cover this new FTE, thus insuring that the transition is budget neutral.

Budget Corrective Items

Approved

- There were no approved budget adjustments during the first quarter.

Pending

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

Not Recommended

- There were no requests that were not approved or submitted for approval during this quarter.

Budget Recommendations

- Throughout the last year, the agency has been searching for ways to save on Materials and Services costs. For example, dog food is now bought from a local vendor, thereby saving on shipping costs. Savings on cleaning supplies, safety equipment, and medicine have been experienced by the agency. OMB recommends that the agency continue to seek such cost savings.
- The full implementation of an automated shelter management system is expected this year. This system will track all shelter activities, save paper, and should help to improve the level of customer service. The implementation of this software will be closely monitored by OMB. Efficiencies yielded by the software implementation should be realized before moving into the new building.