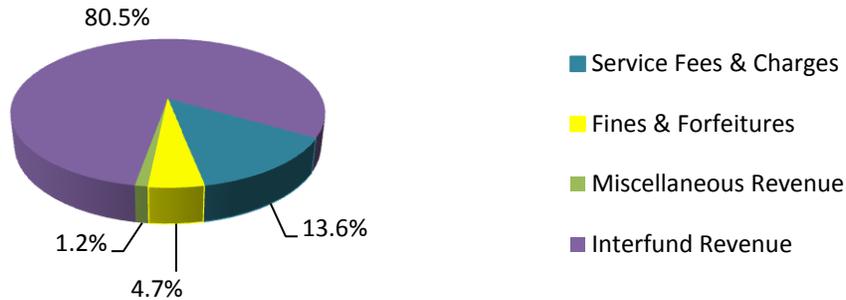


Non-General Fund Analysis

Agency Budgeted Revenues By Source

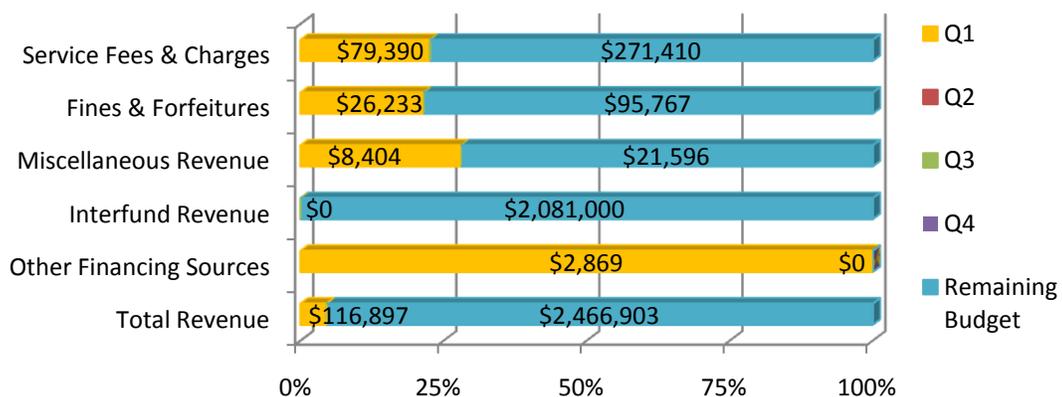


- The main sources of non-general fund revenue for Animal Control are: Adoption fees, Animal Control fines and impound fees, owner turn-in fees, and a General Fund operating subsidy.

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 are not included in the list and chart above. The table below shows the additional revenue received by the Auditor's Office in the Dog and Kennel Fund.

Revenue Type	Revised Budget	1st Quarter Revenue	Prior Year YTD
Dog License	\$1,519,000	\$775,699	\$781,515
Internet Processing Fees	\$44,000	\$29,501	\$30,024
Penalties	\$135,000	\$43,842	\$42,426
Total	\$1,698,000	\$849,412	\$853,784

Non-General Fund - Revenue



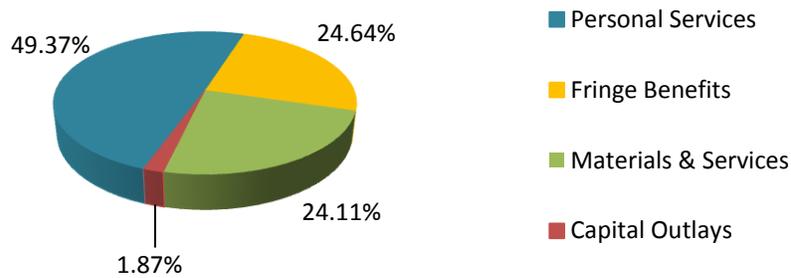
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$124,656	\$1,024,510	\$868,359	\$1,184,848	\$2,017,525	\$3,202,373
Current Year Actuals	\$116,897				\$116,897	\$2,583,800

* *Current year total represents revised budget.*

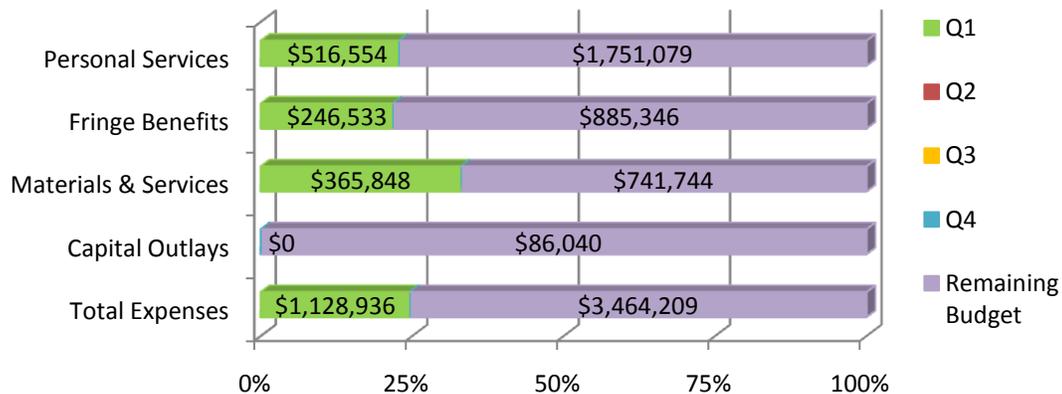
- First quarter revenues of **\$116,897** represent **4.5%** of the budgeted amount for the year.
- In the 1st quarter, none of the budgeted General Fund subsidy was requested by the Agency (Interfund Revenue). This is due to the fact that the Auditor's Office receives most of the Dog License revenue 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.

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,024,733	\$1,040,659	\$1,435,352	\$1,371,511	\$1,024,733	\$4,872,255
Current Year Actuals	\$1,128,936				\$1,128,936	\$4,593,145

* Current year total represents revised budget.

- First quarter expenditures of **\$1,128,936** represent **24.6%** of the budgeted amount for the year.
- Materials and Services expenditures were **33%** of the revised budget in the 1st quarter. This was due to an increase in Purchased Personal Services for temporary employees and Medical Consultants. As more vacant positions are filled, this amount will decrease.
- There were no Capital expenditures in the 1st quarter. The purchase of two warden vans is expected to occur in the 2nd or 3rd quarter.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$523,300	\$516,554	98.7%
2nd Quarter	\$523,300		
3rd Quarter	\$610,517		
4th Quarter	\$610,517		
Total	\$2,267,633	\$516,554	22.8%

- There were no significant variances in Personal Service expenditures in the 1st quarter.

Budget Corrective Items

Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees and to implement the market study for non-bargaining Commissioner agency employees.

Pending

- A separate Special Fund has been created for the deposit of large donations to the agency. A resolution will be required to move previous deposits to this fund.
- An additional resolution will be required to appropriate monies from this fund, once items have been identified for purchase.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- The implementation of an automated shelter management system is expected within weeks. This system will track all shelter activities, save paper, facilitate dog returns in the field from the wardens, and should help to improve the overall level of customer service. Efficiencies yielded by the software implementation should be realized before moving into the new building.