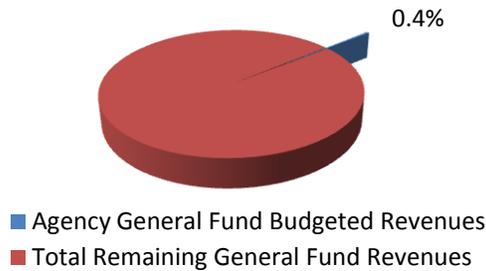
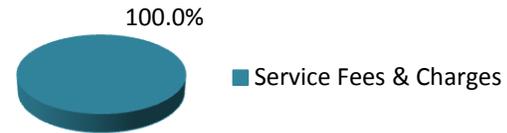


### General Fund Analysis

**Share of Total County Revenue**

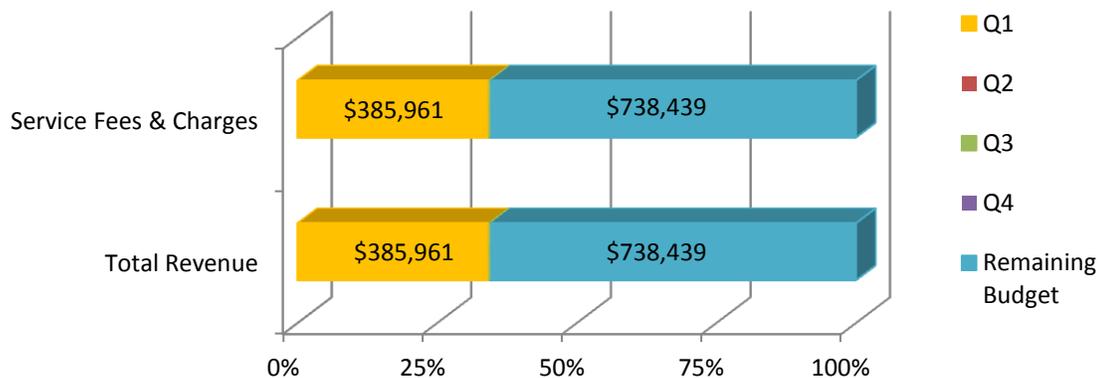


**Agency Budgeted Revenues By Source**



- The General Fund revenue for General Services is estimated to be **\$1,124,400** for 2012, which is **0.4%** of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for General Services are: charges to non-general fund agencies for goods and services provided through the Mail Services, Graphic Arts, Vehicle Maintenance, and Fuel Management programs.

### General Fund - Revenue



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$223,523	\$278,187	\$295,595	\$312,893	\$223,523	\$1,110,198
Current Year Actuals	\$385,961				\$385,961	\$1,124,400

\* Current year total represents revised budget.

- First quarter revenue of **\$385,961** represents **34.3%** of the amount budgeted for the year.

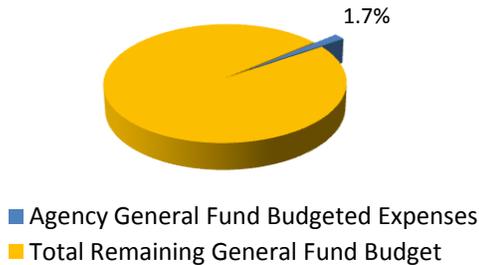
- For the 1<sup>st</sup> quarter nearly all revenue is derived from Interfund Services and Charges, which is within the Service Fees & Charges category. Three of the four major sources of Interfund Services and Charges (Graphic Arts, Mail Services, and Fuel Management) were above 25% of the amount budgeted for the year, while the fourth category (Vehicle Maintenance) was below the amount budget for the year.
- The variance in Graphic Arts is due largely to an increase in the volume of work for the Board of Elections, the Auditor - Real Estate, the Department of Job and Family Services, and Children Services.
- The variance in Mail Services is due largely to an increase in the volume of services for the Department of Job and Family Services, the Auditor - Real Estate, and Children Services.
- The variance in Fuel Management is mostly due to the timing of payments from agencies for fuel dispensed in 2011. There was also a small increase in charges to non-General Fund agencies than was anticipated in the budget.

**General Services--Service Fees and Charges 2012**

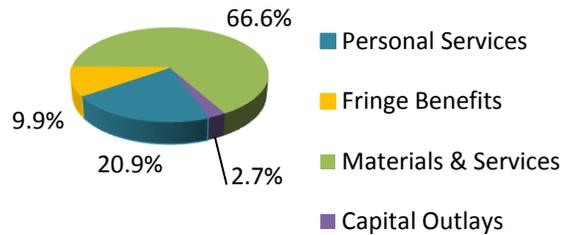
Program	2012 Rev. Budget	25% of Budget	YTD Revenue	Variance
Graphic Arts	\$100,000	\$25,000	\$48,542	\$23,542
Mail Services	\$670,000	\$167,500	\$238,383	\$70,883
Vehicle Maintenance	\$70,000	\$17,500	\$13,189	(\$4,311)
Fuel Management	\$259,400	\$64,850	\$83,385	\$18,535
<b>TOTAL</b>	<b>\$1,099,400</b>	<b>\$274,850</b>	<b>\$383,498</b>	<b>\$108,648</b>

### General Fund Analysis

**Share of Total County Expenses**

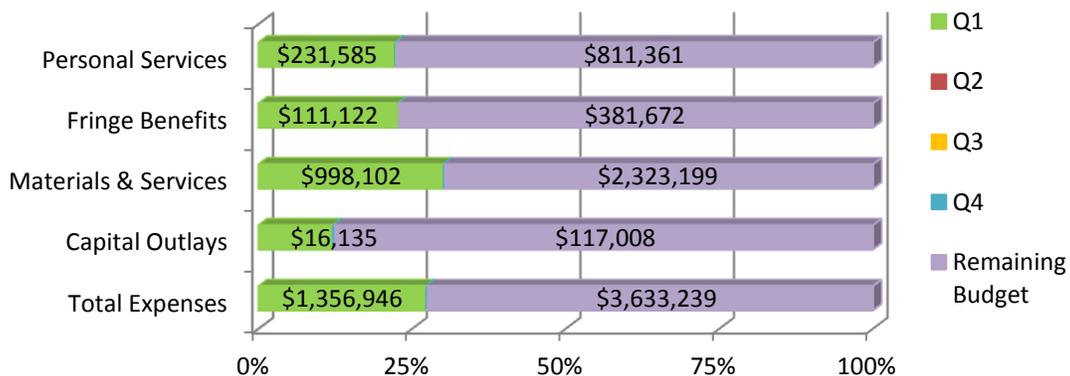


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for General Services are estimated to be **\$4,990,185** for 2012, which is **1.7%** of the total budgeted expenditures for the General Fund.

### General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$1,092,013	\$1,534,746	\$1,276,016	\$1,349,594	\$1,092,013	\$5,252,369
Current Year Actuals	\$1,356,946				\$1,356,946	\$4,990,185

\* Current year total represents revised budget.

- First quarter expenditures of **\$1,356,946** represent **27.2%** of the budgeted amount for the year.
- Through the 1<sup>st</sup> quarter, all expenditure categories were below 25% of budget except Materials and Services, which had expenditures that were 30.1% of the amount budgeted for the year.

- Within Materials & Services, expenditures for the three largest components (Postal Services, Gasoline & Other Fuels, and Motor Vehicle Repair Parts & Accessories) are shown in the table below:

Object	2012 Rev. Budget	25% of Budget	YTD Expenditure	Variance
Postal Services	\$1,772,988	\$443,247	\$599,576	(\$156,329)
Gasoline & Other Fuels	\$1,202,253	\$300,563	\$306,444	(\$5,881)
MV Repair Parts & Acc.	\$92,900	\$23,225	\$14,166	\$9,059
<b>TOTAL</b>	<b>\$3,068,141</b>	<b>\$767,035</b>	<b>\$920,186</b>	<b>(\$153,151)</b>

- The agency anticipates that while expenditures for postal services will exceed the appropriation, the amount in the Commissioners' Reserves (\$140,000) designated for postal services will be more than sufficient to cover any overages.
- The agency anticipates that if fuel costs stay at the present level, it is likely that expenditures will exceed both the appropriation and the amount in the Commissioners' Reserves (\$70,000) designated for fuel costs. However, the agency estimates that the amount designated for postal services will be sufficient to also cover any remaining overages in fuel costs. OMB will closely monitor expenditures in both of these areas.
- Expenditures within Capital Outlays are under 25% of budget due to the timing of lease payments for equipment in the Mail Services program (a payment scheduled for March was actually made in April), and the timing of the purchase of a replacement diagnostic scanner in the Vehicle Maintenance program (which will occur later in the year).

### General Fund Analysis

#### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$240,680	\$231,585	96.2%
2nd Quarter	\$280,793		
3rd Quarter	\$240,680		
4th Quarter	\$280,793		
<b>Total</b>	<b>\$1,042,946</b>	<b>\$231,585</b>	<b>22.2%</b>

- There were six pay periods in the 1<sup>st</sup> quarter of 2012, which would equate to 23.1% of the total budget. There were no significant variances in Personal Services expenditures during this quarter.

#### Budget Corrective Items

##### Approved

- Resolution No. 0302-12 authorized a transfer of General Fund appropriations from the Commissioners' Contingency in the amount of \$54,059 to offset the cost of a new full-time position and new equipment to meet additional demand from the printing of service copies for cases filed in the County's eFiling System.

##### Pending

- A transfer of the appropriations set aside in the Commissioners' Reserves for postal services and fuel costs will likely be required before the end of the year. OMB will work closely with the agency to monitor these expenditures, and it is expected that any adjustment would not be made until the 4<sup>th</sup> quarter.

##### Not Recommended

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

#### Additional Budget Analysis and Budget Recommendations

- As a result of the printing of the service copies for cases filed in the County's eFiling System, the agency expects a decrease in postage costs by utilizing two-sided printing for the service copies.