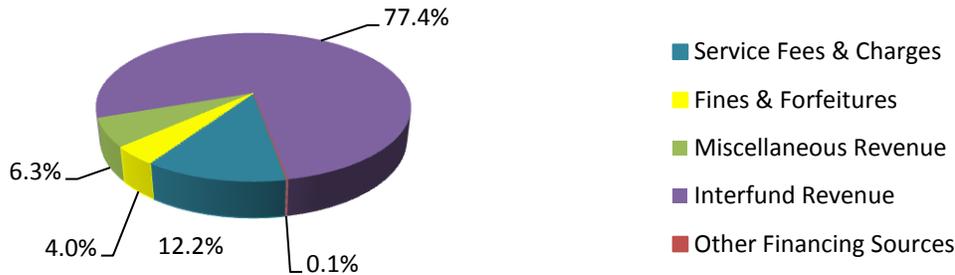


Non-General Fund Analysis

Agency Budgeted Revenues By Source

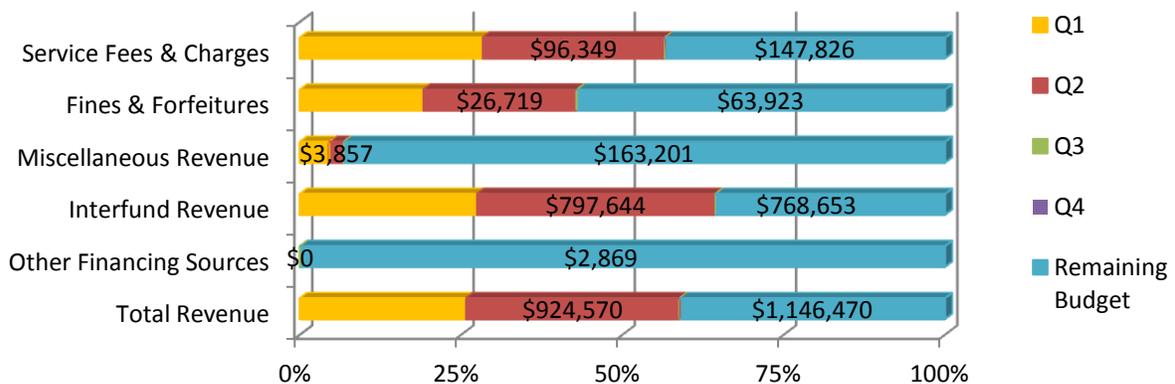


- The main sources of non-general fund revenue for Animal Control are: Adoption fees, Animal Control fines and impound fees, owner turn-in fees and an operating subsidy from the General Fund.

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	2nd Quarter Revenue	Year to Date Revenue	Prior Year YTD
Dog License	1,519,000	73,255	861,680	\$854,923
Internet Processing Fees	44,000	2,316	35,274	\$31,898
Penalties	135,000	39,276	102,918	\$74,358
Total	\$1,698,000	\$114,846	\$999,872	\$961,309

Non-General Fund - Revenue



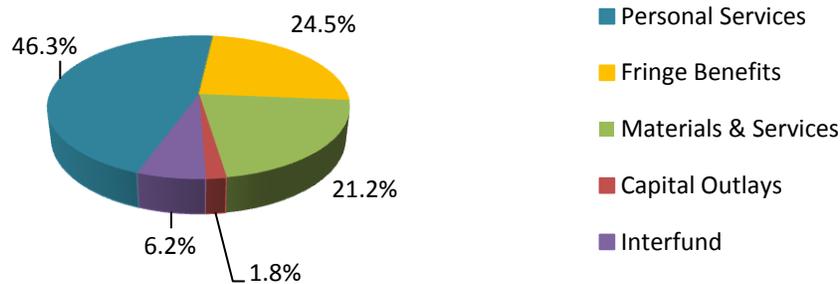
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$116,897	\$1,820,559	\$674,808	\$454,707	\$1,937,456	\$3,066,971
Current Year Actuals	\$716,329	\$924,570			\$1,640,899	\$2,787,369

* Current year total represents revised budget.

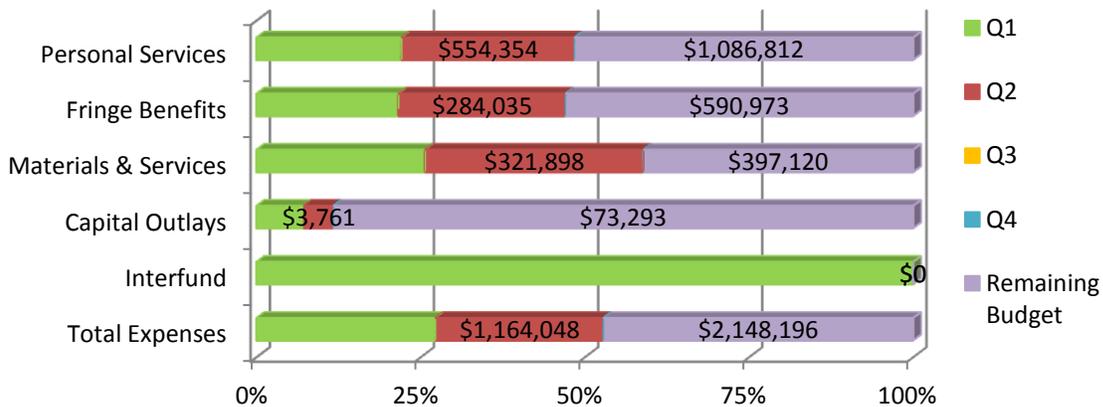
- Second quarter revenues of **\$924,570** represent **33.2%** of the budgeted amount for the year. YTD revenues of **\$1,640,899** represent **58.9%** of the budgeted amount for the year.
- Service Fees & Charges includes fee collections for adoptions, clinic services, immunizations and owner turn-in fees. In the 2nd quarter, \$96,349 or 28% of the budget was collected compared to \$86,532 or 25% in 2011.
- Miscellaneous Revenue includes donations, bequests and gifts, which are collected throughout the year. Revenue projections are difficult to estimate due to the unforeseen nature of this revenue source.
- Interfund Revenue includes the operating subsidy from the General Fund. In the 2nd quarter, \$797,644 of the budgeted General Fund subsidy was requested by the Agency and provided. 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 is requested to maintain the Dog and Kennel fund balance. As of July 17, the cash flow balance is approximately \$230,531; a cash subsidy request is expected during the 3rd quarter, in the amount of \$409,806.
- Other Financing Sources includes Sale of Fixed Assets: the budgeted amount represents proceeds from the sale of one vehicle.

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	\$1,128,936	\$1,064,267	\$1,169,578	\$1,190,213	\$2,193,203	\$4,552,994
Current Year Actuals	\$1,239,622	\$1,164,048			\$2,403,670	\$4,551,866

* Current year total represents revised budget.

- Second quarter expenditures of **\$1,164,048** represent **25.6%** of the budgeted amount for the year. YTD expenditures of **\$2,403,670** represent **52.8%** of the budgeted amount for the year. Overall expenditures appear to be slightly over budget due to a one-time interfund loan repayment (\$280,000) made during the 1st quarter.
- Materials and Services expenditures were 59% of the revised budget as of the 2nd quarter. This is related to an increase in Purchased Personal Services for temporary employees, cleaning supplies and medical consultants. As more vacancies are filled, Purchased Personal Services expenditures are anticipated to decrease.
- Capital expenditures in the 2nd quarter totaled \$3,761 for a leased Xerox copier. The purchase of two budgeted warden vans is expected to occur in the 3rd quarter.



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- Interfund includes an interfund loan repayment of \$280,000 during the 1st quarter to the General Fund from the Dog and Kennel Fund.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$485,975	\$464,726	95.6%
2nd Quarter	\$566,971	\$554,354	97.8%
3rd Quarter	\$485,975		
4th Quarter	\$566,971		
Total	\$2,105,892	\$1,019,080	48.4%

- First quarter of 2012 included 23.1% of total pay periods. This agency was under budget due to several vacant positions.
- There were thirteen pay periods as of the 2nd quarter, which would equate to 50.0% of budget. There were no significant variances in Personal Service expenditures during this quarter.

Budget Corrective Items

Approved

- Resolution No. 0077-12 authorized the repayment of an interfund loan from the General Fund to the Dog and Kennel Fund in the amount of \$280,000.
- Resolution No. 0174-12 authorized non-general fund supplemental appropriations for the purchase of equipment at the new Animal Shelter from the Dog and Kennel Donation Fund in the amount of \$28,000.
- Resolution No. 0411-12 authorized non-general fund supplemental appropriations in the amount of \$431,413 to various County offices for a 1% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Animal Control was \$8,964.

Pending

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

Not Recommended

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

Additional Budget Analysis and Budget Recommendations

- The 2012 Budget includes a \$2,080,000 operating subsidy from the General Fund, of which there will be a balance of \$281,847 after the transfer of \$409,806 is approved in the 3rd quarter. OMB will continue to monitor revenues and expenses to determine if additional cash will be needed above the remaining balance of \$281,847 in order to pay for the remaining expenditures throughout the year.
- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.