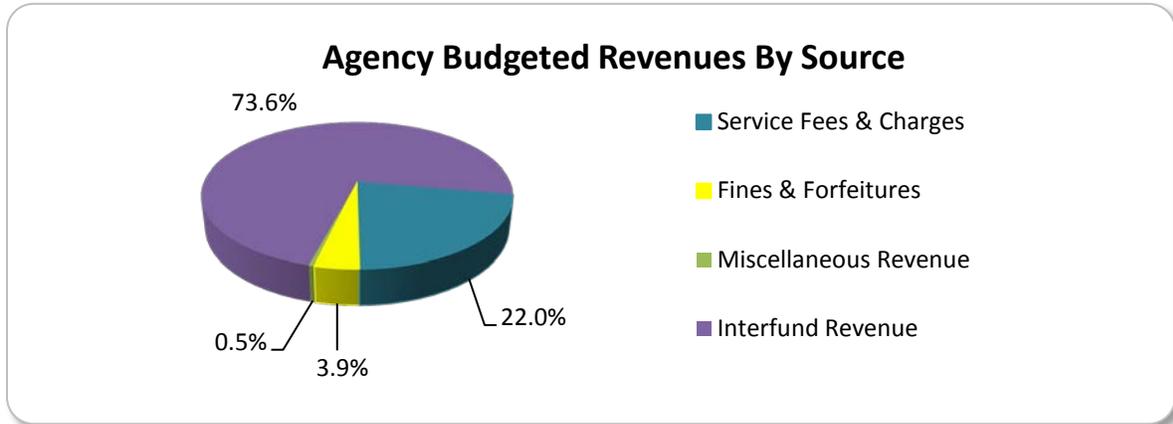
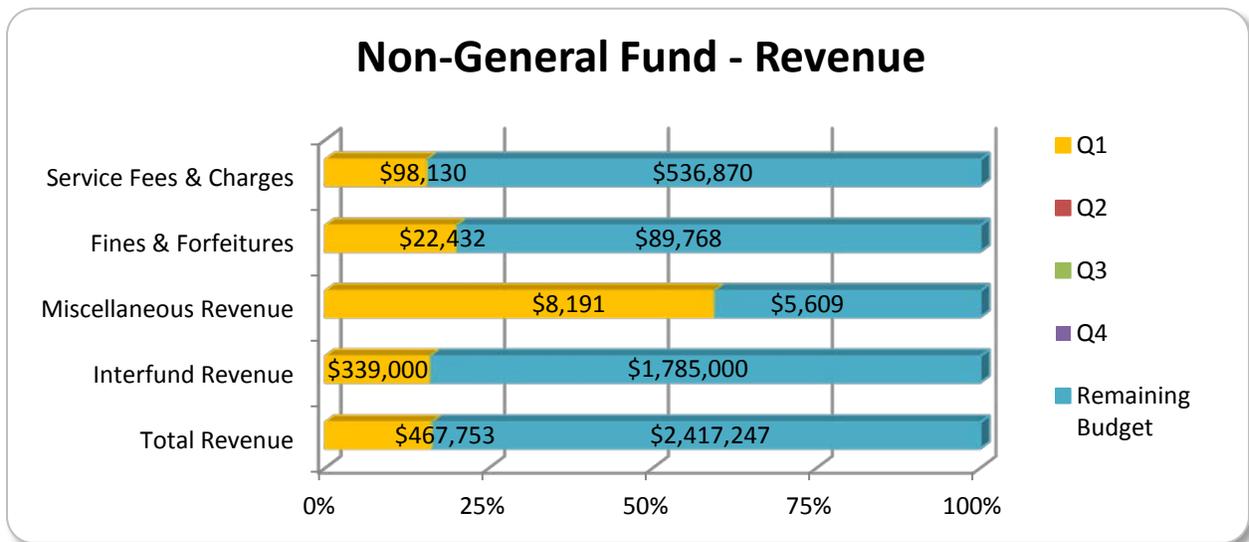


Non-General Fund Analysis



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



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$716,329	\$924,570	\$809,665	\$459,182	\$716,329	\$2,909,746
Current Year Actuals	\$467,753				\$467,753	\$2,885,000

* Current year total represents revised budget.

- First quarter revenues of \$467,753 represent 16.2% of the budgeted amount for the year.
- The decline in revenue in the first quarter as compared to the same period in fiscal year 2012 is attributed to a greater subsidy distribution to the Dog & Kennel Fund for the 1st quarter of 2012 in the amount of \$590,703 as compared to \$344,000 in subsidy receipts for the 1st quarter of 2013. The variance in the subsidy payments year-over-year is linked to additional cash needs by the agency in 2012 needed for the repayment of an interfund loan in the amount of \$280,000.



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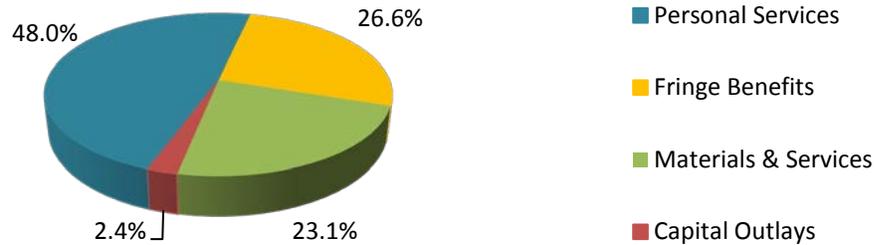
1st Quarter 2013 - Animal Control

- **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 and charts above. The table below shows the additional revenue received by the Auditor's Office in the Dog and Kennel Fund.

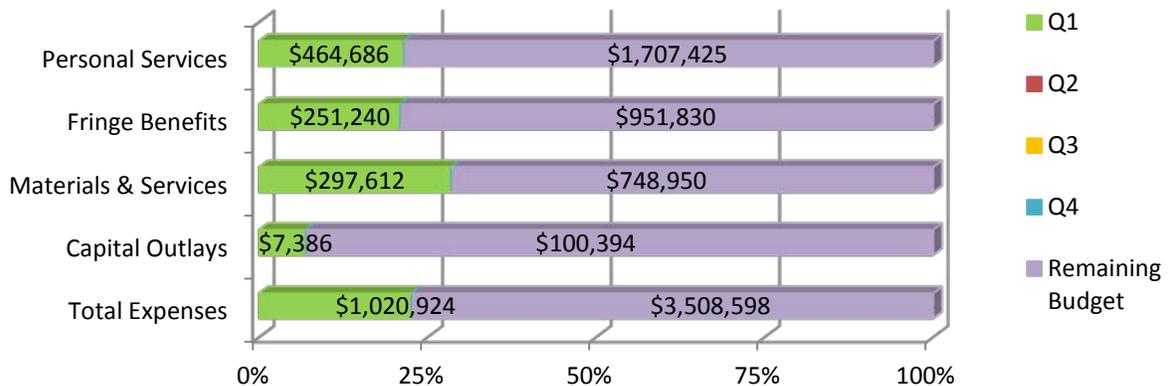
Revenue Type	Revised Budget	1st Quarter Revenue	Year to Date Revenue	Prior Year YTD
Dog License	1,519,000	776,964	776,964	788,425
Internet Processing Fees	44,000	31,149	31,149	32,958
Penalties	135,000	65,522	65,522	63,642
Total	\$1,698,000	\$876,635	\$876,635	\$855,025

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	\$1,239,623	\$1,164,048	\$871,371	\$1,148,758	\$1,239,623	\$4,423,800
Current Year Actuals	\$1,020,924				\$1,020,924	\$4,529,522

* Current year total represents revised budget.

- First quarter expenditures of \$1,020,924 represent 22.5% of the budgeted amount for the year.
- Materials and Services expenditures were 22.7% of the revised budget for the first quarter.
- Capital expenditures in the 1st quarter are attributed to lease payments for Xerox copiers as well as safety equipment to be installed on two dog warden vehicles that are slated for delivery during the second quarter of 2013.



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Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$501,256	\$464,686	92.7%
2nd Quarter	\$584,799		
3rd Quarter	\$501,256		
4th Quarter	\$584,799		
Total	\$2,172,111	\$464,686	21.4%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of budget. The agency was under budget for the 1st quarter due to staff vacancies, although three of these vacant positions were filled in March 2013. Payroll spending in future quarters will increase as vacancies are filled, however the agency is expected to remain within budget for personal services and fringe benefits.

Budget Corrective Items

Approved

- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for Animal Control in the Dog and Kennel Fund (Fund 2011) was \$13,232.
- Resolution 0120-13 authorized non-general fund supplemental appropriations in the amount of \$24,780 to the Dog & Kennel Donation Fund for the purchase of capital equipment at the Dog Shelter and Adoption Center.

Pending

- The Office of Management and Budget is finalizing a cost study on impounding, boarding and licensing fees which will be submitted for administrative review in the second quarter of 2013. Should the current fee structure for the agency be modified in relation to the cost study, revenue for the agency would not vary until January 2014.

Not Recommended

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

Additional Budget Analysis and Budget Recommendations

- The Office of Management and Budget and the Animal Care and Control Department monitor cash flows weekly and have since modified the timing of subsidy payments from quarterly to monthly in order to better manage the cash flow within the Dog and Kennel Fund.