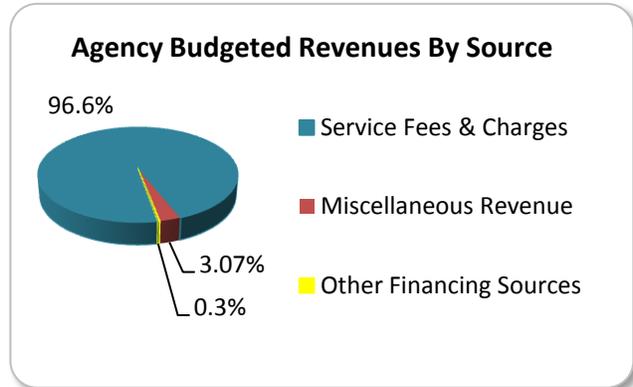
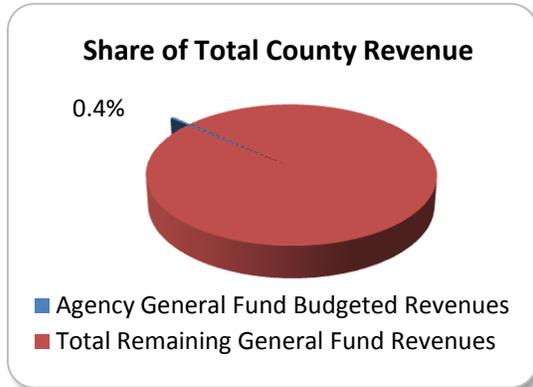
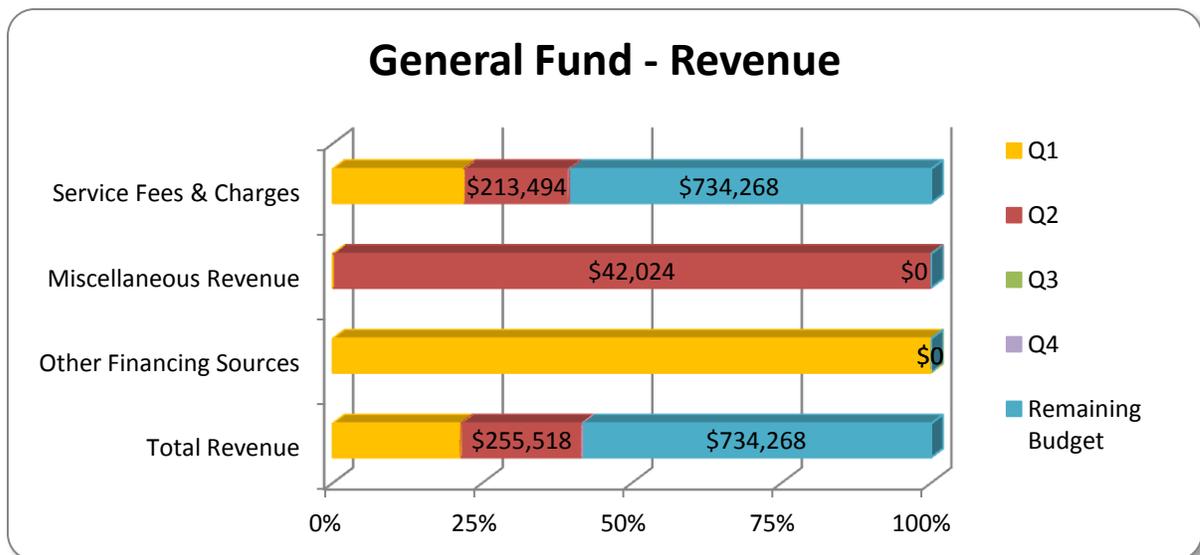


### General Fund Analysis



- The General Fund revenue for General Services is estimated to be **\$1,255,505** for 2013, which is **0.4%** of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for General Services are derived from charges to non-general fund agencies for goods and services provided, and from the auction of vehicles. Goods and services are provided through the Mail Services, Graphic Arts, Vehicle Maintenance, and Fuel Management programs.



	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	\$385,962	\$266,327	\$243,441	\$284,399	\$652,289	\$1,180,129
Current Year Actuals	\$269,247	\$255,518			\$524,765	\$1,255,505

\* Current year total represents revised budget.

- Second quarter revenue of **\$255,518** represents **20.4%** of the amount budgeted for the year. YTD revenue of **\$524,765** represents **41.8%** of the amount budgeted for the year.

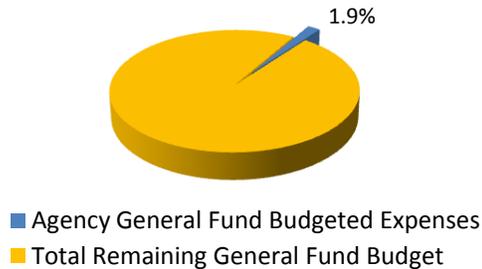
- Miscellaneous Revenue is primarily associated with the rebate received as a result of the County's participation in a cooperative contract for the purchase of office supplies.
- For the 2<sup>nd</sup> quarter nearly all revenue is derived from Interfund Services and Charges, which is within the Service Fees & Charges category. Each of the four major sources of Interfund Services and Charges (Graphic Arts, Mail Services, Vehicle Maintenance, and Fuel Management) were below 50% of the amount budgeted for the year, while the fourth category (Mail Services) was slightly above the amount budgeted for the year.

<b>General Services--Service Fees and Charges 2013</b>				
Program	2013 Rev. Budget	50% of Budget	YTD Revenue	Variance
Graphic Arts	\$126,612	\$63,306	\$40,921	(\$22,385)
Mail Services	\$703,218	\$351,609	\$282,765	(\$68,844)
Vehicle Maintenance	\$65,000	\$32,500	\$27,147	(\$5,353)
Fuel Management	\$293,374	\$146,687	\$127,790	(\$18,897)
<b>TOTAL</b>	<b>\$1,188,204</b>	<b>\$594,102</b>	<b>\$478,623</b>	<b>(\$115,479)</b>

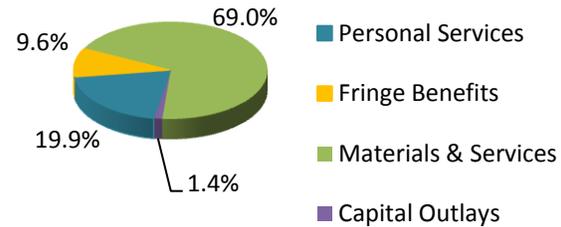
- The variance in Graphic Arts and Mail Services is due largely to an over-estimated budget which did not take account of a decrease in print jobs and mailings this year for the Board of Elections and the Auditor's Office.
- The variance in Vehicle Maintenance and Fuel Management is partly due to the timing of payments from agencies.

### General Fund Analysis

**Share of Total County Expenses**

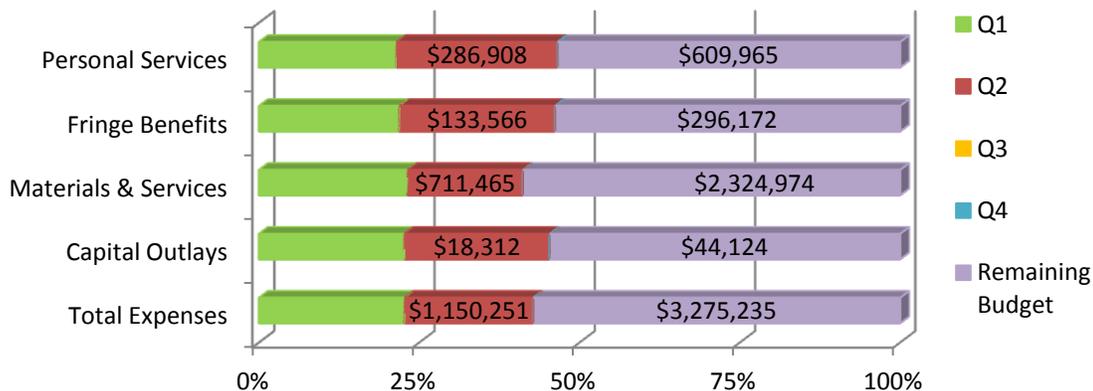


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for General Services are estimated to be **\$5,724,899** for 2013, which is **1.9%** 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	\$1,356,946	\$1,240,794	\$1,205,189	\$1,717,583	\$2,597,740	\$5,520,512
Current Year Actuals	\$1,299,413	\$1,150,251			\$2,449,664	\$5,724,899

\* Current year total represents revised budget.

- Second quarter expenditures of **\$1,150,251** represent **20.1%** of the budgeted amount for the year. YTD expenditures of **\$2,449,664** represent **42.8%** of the amount budgeted for the year.
- Through the 2<sup>nd</sup> quarter, all expenditure categories were below 50% 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:

**General Services--2013 Expenditures in Three Largest M & S Objects**

Object	2013 Rev. Budget	50% of Budget	YTD Expenditure	Variance
Postal Services	\$2,042,500	\$1,021,250	\$899,491	(\$121,759)
Gasoline & Other Fuels	\$1,468,983	\$734,492	\$522,901	(\$211,591)
MV Repair Parts & Acc.	\$103,730	\$51,865	\$37,820	(\$14,045)
<b>TOTAL</b>	<b>\$3,615,213</b>	<b>\$1,807,607</b>	<b>\$1,460,212</b>	<b>(\$347,395)</b>

- Expenditures for Postal Services and Gasoline and Other Fuels are under estimate largely due to lower than anticipated price and usage.

## General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$263,525	\$245,067	93.0%
2nd Quarter	\$307,445	\$286,908	93.3%
3rd Quarter	\$263,525		
4th Quarter	\$307,445		
<b>Total</b>	<b>\$1,141,940</b>	<b>\$531,975</b>	<b>46.6%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50% of budget. The variance in Personal Services is largely due to two vacancies, which are in the process of being filled.

### Budget Corrective Items

#### Approved

- Resolution No. 0031-13 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$1,219,297 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for General Services was \$7,928.
- A revenue increase of \$38,496 was certified by the Budget Commission in the 2<sup>nd</sup> quarter to reflect the rebate received as a result of the County's participation in a cooperative contract for the purchase of office supplies.

#### 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 Office of Management and Budget worked with the Purchasing Department to revise the chargeback procedures for the Print Shop. This included instituting an overhead charge beginning July 1, 2013 in order to recover some of the indirect and capital costs of the Print Shop.