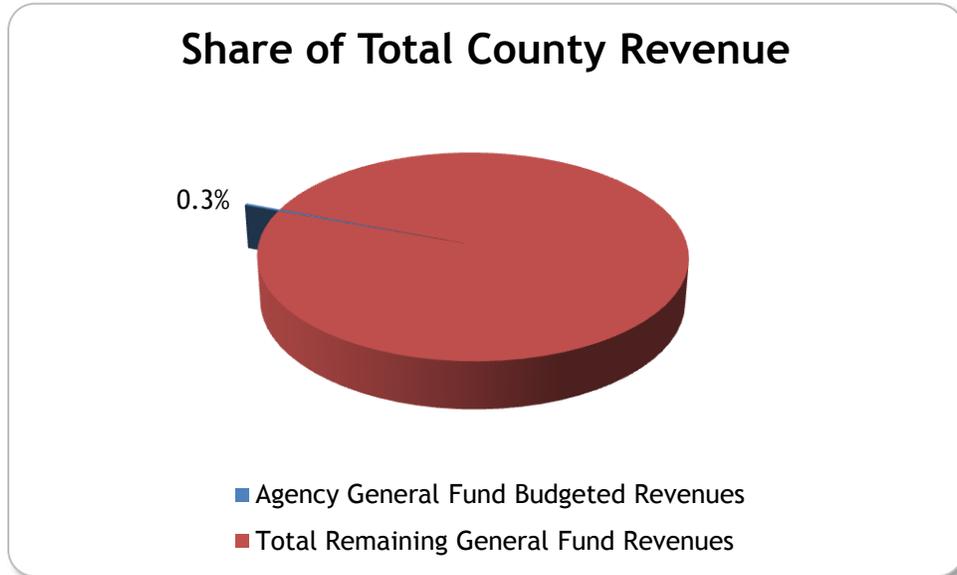
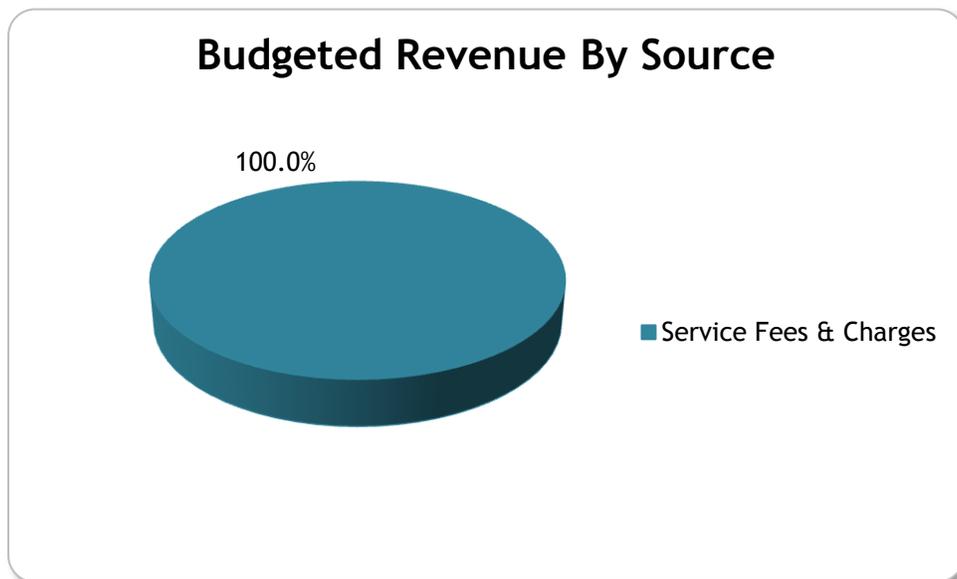


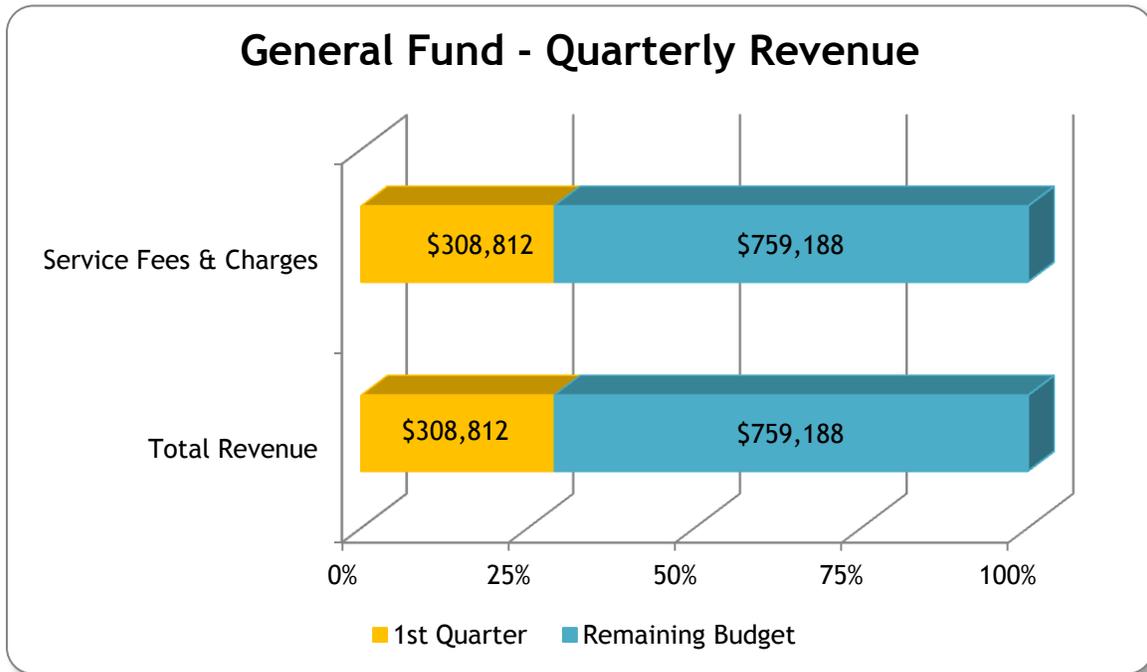
General Fund - Revenue Analysis



- The General Fund revenue for General Services (Purchasing/Fleet) is estimated to be \$1,068,000 for 2014, which is 0.3% of the total budgeted revenue for the General Fund.



- The main sources of General Fund revenue for General Services (Purchasing/Fleet) 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.



| Actuals      | 1 <sup>st</sup> Quarter | 2 <sup>nd</sup> Quarter | 3 <sup>rd</sup> Quarter | 4 <sup>th</sup> Quarter | YTD       | Total*      |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------|-------------|
| Prior Year   | \$269,246               | \$255,518               | \$186,236               | \$250,232               | \$269,246 | \$961,232   |
| Current Year | \$309,037               |                         |                         |                         | \$309,037 | \$1,068,000 |

*\*Current year total represents revised budget.*

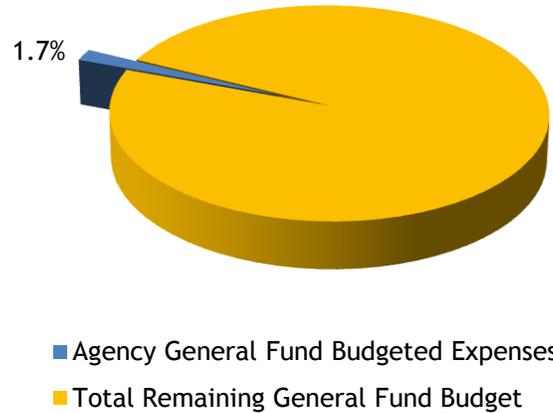
- First quarter revenue of **\$309,037** represents **28.9%** of the budgeted amount for the year. YTD revenue of **\$309,037** represents **28.9%** of the budgeted amount for the year.
- For the 1<sup>st</sup> quarter, all revenue is derived from Interfund Services and Charges. The four major sources of Interfund Services and Charges are Graphic Arts, Mail Services, Vehicle Maintenance, and Fuel Management. All except Graphic Arts were above 25% of the amount budgeted for the year, as shown in the table below:

| Program             | 2014 Rev. Budget   | 25% of Budget    | YTD Revenue      | Variance        |
|---------------------|--------------------|------------------|------------------|-----------------|
| Graphic Arts        | \$323,000          | \$80,750         | \$18,427         | (\$62,323)      |
| Mail Services       | \$560,000          | \$140,000        | \$238,342        | \$98,342        |
| Vehicle Maintenance | \$65,000           | \$16,250         | \$17,998         | \$1,748         |
| Fuel Management     | \$120,000          | \$30,000         | \$34,030         | \$4,030         |
| <b>TOTAL</b>        | <b>\$1,068,000</b> | <b>\$267,000</b> | <b>\$308,797</b> | <b>\$41,797</b> |

- The variance in Graphic Arts will be made in the 2<sup>nd</sup> and 4<sup>th</sup> quarters with print jobs for the Board of Elections for the Primary and General Elections.

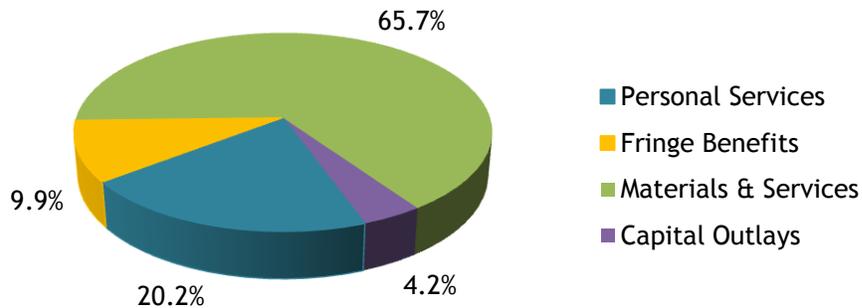
General Fund - Expenditure Analysis

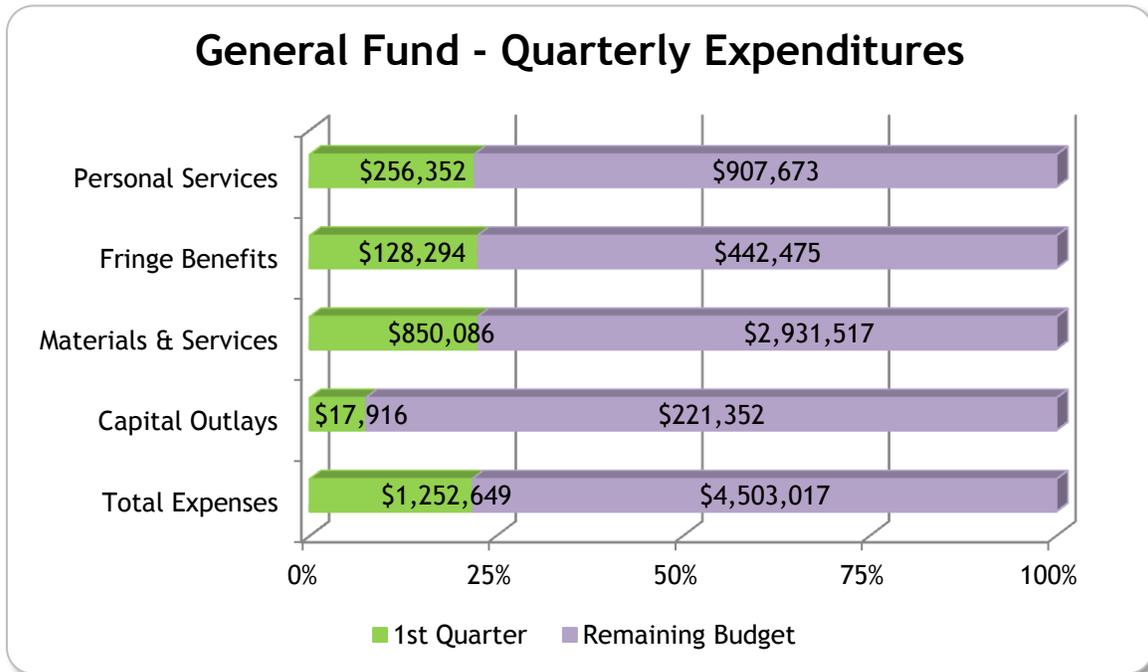
### Share of Total County Expenditures



- The General Fund expenditures for General Services (Purchasing/Fleet) are estimated to be \$5,755,665 for 2014, which is 1.7% of the total budgeted expenditures for the General Fund.

### Budgeted Expenditures By Type





| Actuals      | 1 <sup>st</sup> Quarter | 2 <sup>nd</sup> Quarter | 3 <sup>rd</sup> Quarter | 4 <sup>th</sup> Quarter | YTD         | Total*      |
|--------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|-------------|
| Prior Year   | \$1,299,413             | \$1,150,251             | \$1,348,631             | \$2,231,902             | \$1,299,413 | \$6,030,197 |
| Current Year | \$1,252,648             |                         |                         |                         | \$1,252,648 | \$5,755,665 |

\*Current year total represents revised budget.

- First quarter expenditures of **\$1,252,648** represent **21.8%** of the budgeted amount for the year. YTD expenditures of **\$1,252,648** represent **21.8%** of the budgeted amount for the year.
- Through the 1st quarter, all expenditure categories were below 25% 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 under estimate largely due to lower than anticipated usage , and are shown in the table below:

| Object                 | 2014 Rev. Budget   | 25% of Budget    | YTD Expenditure  | Variance        |
|------------------------|--------------------|------------------|------------------|-----------------|
| Postal Services        | \$2,042,190        | \$510,548        | \$500,000        | \$10,548        |
| Gasoline & Other Fuels | \$1,166,000        | \$291,500        | \$269,943        | \$21,557        |
| MV Repair Parts & Acc. | \$118,230          | \$29,558         | \$14,973         | \$14,585        |
| <b>TOTAL</b>           | <b>\$3,326,420</b> | <b>\$831,606</b> | <b>\$784,916</b> | <b>\$46,690</b> |

- Capital Outlays are currently below 25% because the majority of these expenditures will occur in the 3<sup>rd</sup> or 4<sup>th</sup> quarter.

### General Fund - Personal Services Analysis

| Quarter                 | Agency Budget      | Actual Expenditures | % of Budget  |
|-------------------------|--------------------|---------------------|--------------|
| 1 <sup>st</sup> Quarter | \$268,621          | \$256,352           | 95.4%        |
| 2 <sup>nd</sup> Quarter | \$313,391          |                     |              |
| 3 <sup>rd</sup> Quarter | \$268,621          |                     |              |
| 4 <sup>th</sup> Quarter | \$313,391          |                     |              |
| <b>Total</b>            | <b>\$1,164,025</b> | <b>\$256,352</b>    | <b>22.0%</b> |

- There were six pay periods through the end of the 1<sup>st</sup> quarter, which would equate to 23.1% of the budgeted amount. The variance in Personal Services in the 1<sup>st</sup> quarter is largely due to three positions that were vacant at the end of the 1<sup>st</sup> quarter.

### General Fund - Budget Corrective Items - Approved

- Resolution No. 0039-14 authorized a transfer of General Fund appropriations from the Commissioners' Reserves in the amount of \$1,653,201 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the General Services (Purchasing/Fleet) was \$10,741.
- Resolution No. 0158-14 authorized a supplemental appropriation in the amount of \$112,500 from the General Fund for the purchase of five replacement vehicles.

### General Fund - Budget Corrective Items - Pending

- The Purchasing Department has one item pending related to the support for a Purchasing Card Coordinator position. This item was recommended in the 2014 budget, but is pending approval until after the 1<sup>st</sup> quarter review.