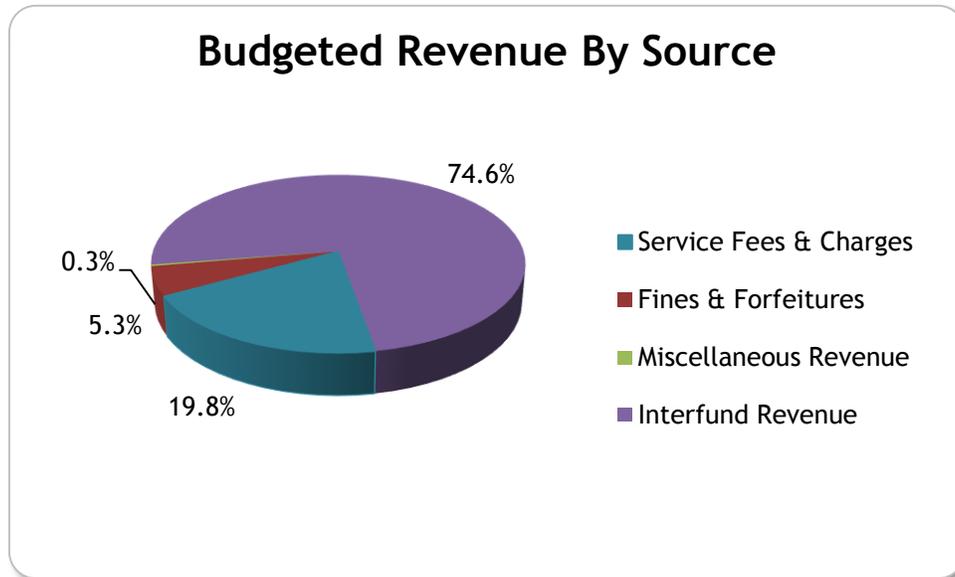
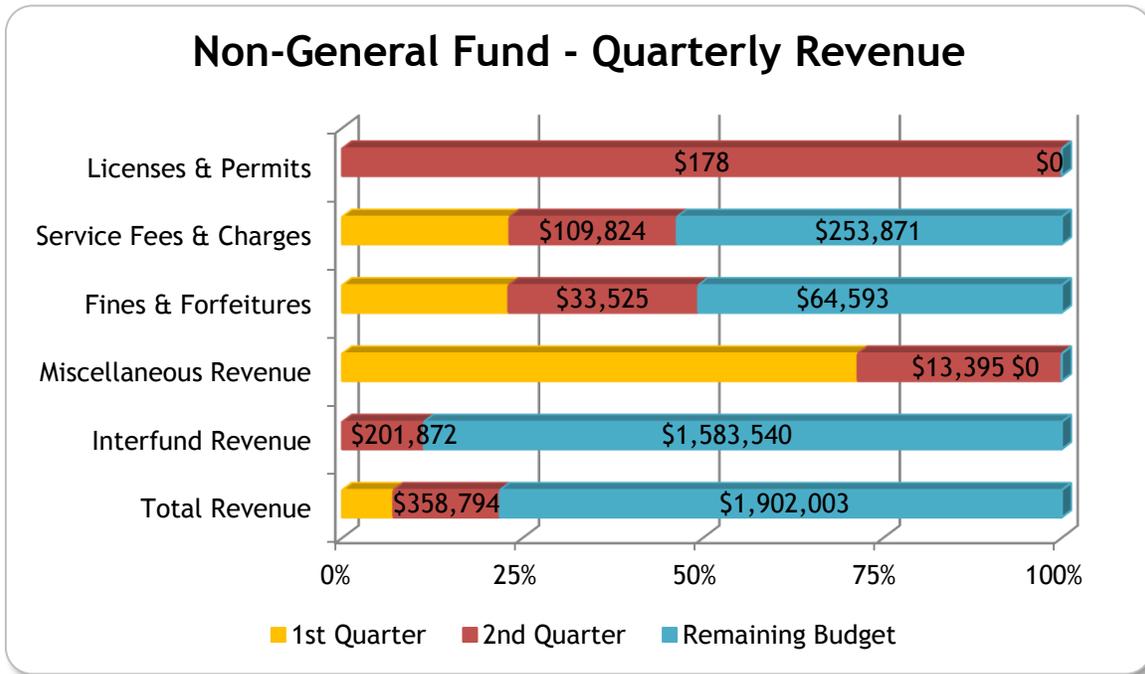


Non-General Fund - Revenue Analysis



- The non-general fund revenue for Animal Care & Control is estimated to be **\$2,393,212** for 2014.
- The main sources of non-general fund revenue for Animal Care & Control are: an operating subsidy from the General Fund, adoption fees, fines and impound fees, and owner turn-in fees.
- Dog license fees, vendor license fees, internet processing fees and penalties are received in the Dog and Kennel Fund (Fund 2011) through the Auditor’s Office. The table below shows the additional revenue received by the Auditor’s Office in the Dog and Kennel Fund.

Revenue Type	Revised Budget	Current Year YTD	Prior Year YTD
Dog License	\$2,105,000	\$1,497,380	\$856,062
Internet Processing Fees	\$56,000	\$33,407	\$33,733
Penalties	\$135,000	\$136,809	\$111,678
Total	\$2,296,000	\$1,667,596	\$1,001,473

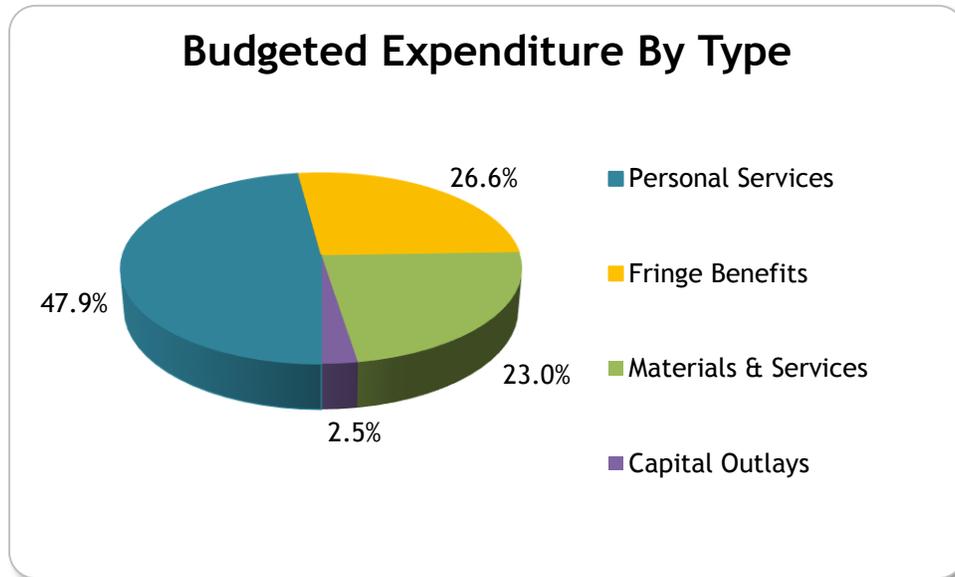


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$467,752	\$821,046	\$997,332	\$683,133	\$1,288,798	\$2,969,263
Current Year	\$172,694	\$358,794			\$531,488	\$2,393,212

*Current year total represents revised budget.

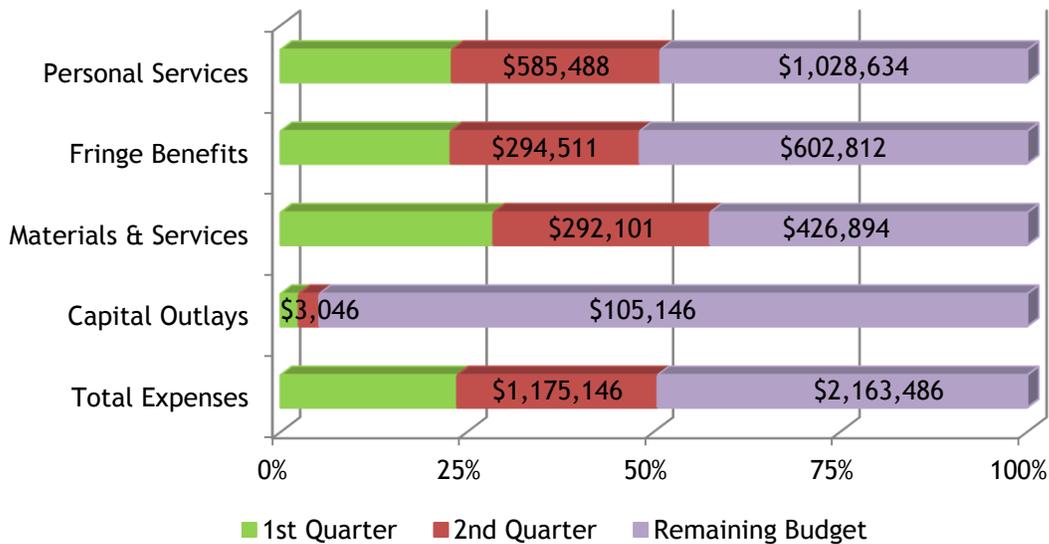
- Second quarter revenue of **\$358,794** represents **15.0%** of the budgeted amount for the year. YTD revenue of **\$531,488** represents **22.2%** of the budgeted amount for the year.
- The decline in year-to-date revenue from 2013 to 2014 is attributed to a lower General Fund subsidy distribution to the Dog and Kennel Fund. No subsidy was distributed in the 1st quarter of 2014, compared to \$339,000 in the 1st quarter of 2013, while the amounts for the 2nd quarter were \$201,872 in 2014 compared to \$674,918 in 2013. The reduced receipts are associated with additional fees from annual dog licensing that was collected by the Auditor's Office and deposited into the Dog and Kennel Fund during the quarter.
- Revenue collected from Service Fees & Charges along with Fines & Forfeitures equaled \$143,349 in the 2nd quarter or 18.1% of the amount budgeted for the year.
- Miscellaneous revenue of \$13,395 collected in the 2nd quarter relates to monetary donations, bequests and gifts made to the agency and posted to the Dog and Kennel Donation Fund (Fund 2138).

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for the Animal Care & Control are estimated to be **\$4,374,055** for 2014.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,020,923	\$1,122,368	\$974,380	\$1,229,402	\$2,143,291	\$4,347,073
Current Year	\$1,035,422	\$1,175,146			\$2,210,568	\$4,374,055

*Current year total represents revised budget.

- Second quarter expenditures of **\$1,175,146** represent **26.9%** of the budgeted amount for the year. YTD expenditures of **\$2,210,568** represent **50.5%** of the budgeted amount for the year.
- Materials & Services expenditures in the 2nd quarter were 24.9% of the amount budgeted for the year. The agency is projected to maintain expenditures levels within existing appropriation levels for the remainder of the year.
- The expenditures within Capital Outlays in the 1st and 2nd quarters are attributed to lease payments for the agency's copiers. Remaining capital expenditures in the amount of \$79,214 for the purchase of two conversion vans for dog warden use are expected to be made during the 3rd quarter.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$483,459	\$480,866	99.5%
2 nd Quarter	\$564,035	\$585,488	103.8%
3 rd Quarter	\$483,459		
4 th Quarter	\$564,035		
Total	\$2,094,988	\$1,066,354	50.9%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The year-to-date variance in Personal Services is primarily attributed to vacation and sick leave term payouts in the 2nd quarter totaling \$14,522. OMB will continue to monitor these expenses and appropriations will be realigned through the Omnibus Termination and Wellness Resolution at the end of the year to accommodate these non-recurring costs for Animal Care & Control.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0039-14 authorized non-general fund supplemental appropriations in the amount of \$1,008,401 to various County offices for a 2.0% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Animal Care & Control in the Dog and Kennel Fund (Fund 2011) was \$17,803.

Non-General Fund - Budget Corrective Items - Pending

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