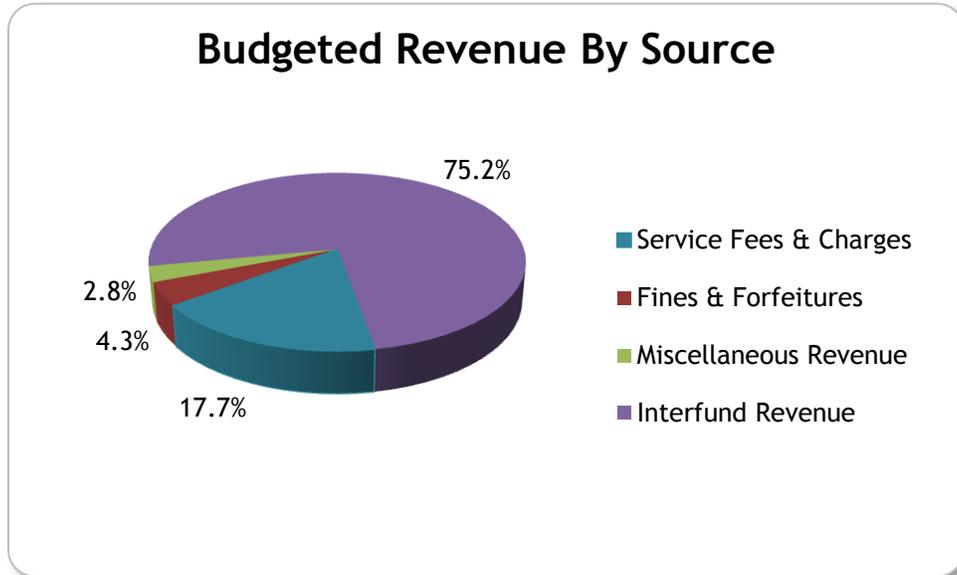


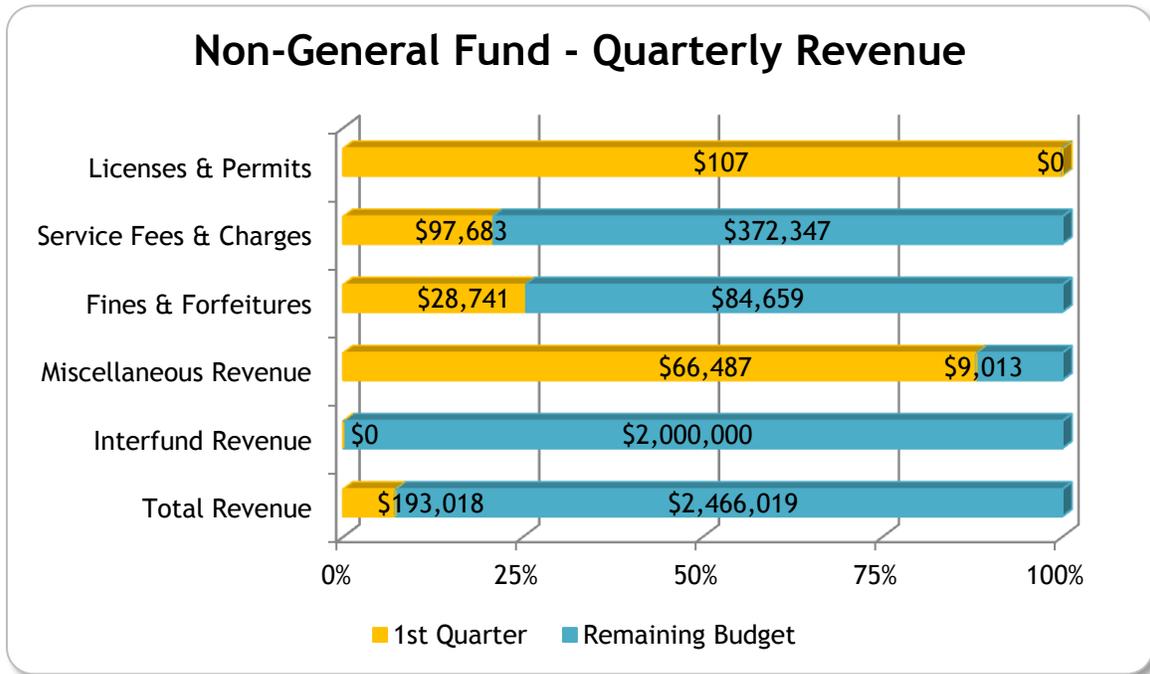
Non-General Fund - Revenue Analysis



- The non-general fund revenue for Animal Care & Control is estimated to be **\$2,658,930** for 2016.
- 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	1 st Quarter Revenue	Prior Year YTD
Dog License	\$2,105,000	\$1,113,740	\$1,120,448
Internet Processing Fees	\$56,000	\$31,342	\$29,397
Penalties	\$150,000	\$63,133	\$66,572
Total	\$2,311,000	\$1,208,215	\$1,216,417

- Although collected revenue through the Auditor’s Office declined \$8,202 or .0.7% in the 1st quarter as compared to the same period from 2015, the overall year to date collection remains consistent. The collection of annual dog license fees is undertaken in December and January of each year.

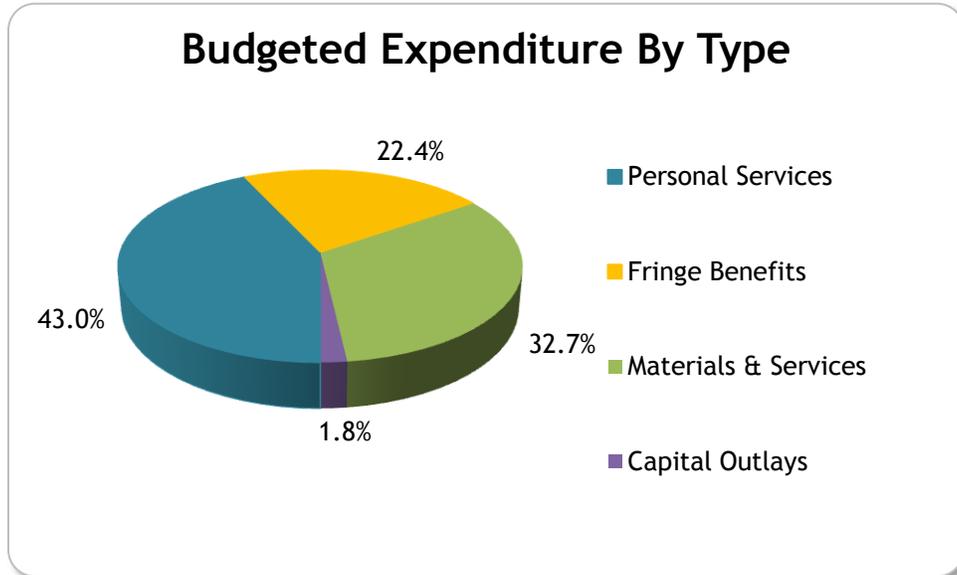


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$155,119	\$776,680	\$831,854	\$674,784	\$155,119	\$2,438,437
Current Year	\$193,018				\$193,018	\$2,658,930

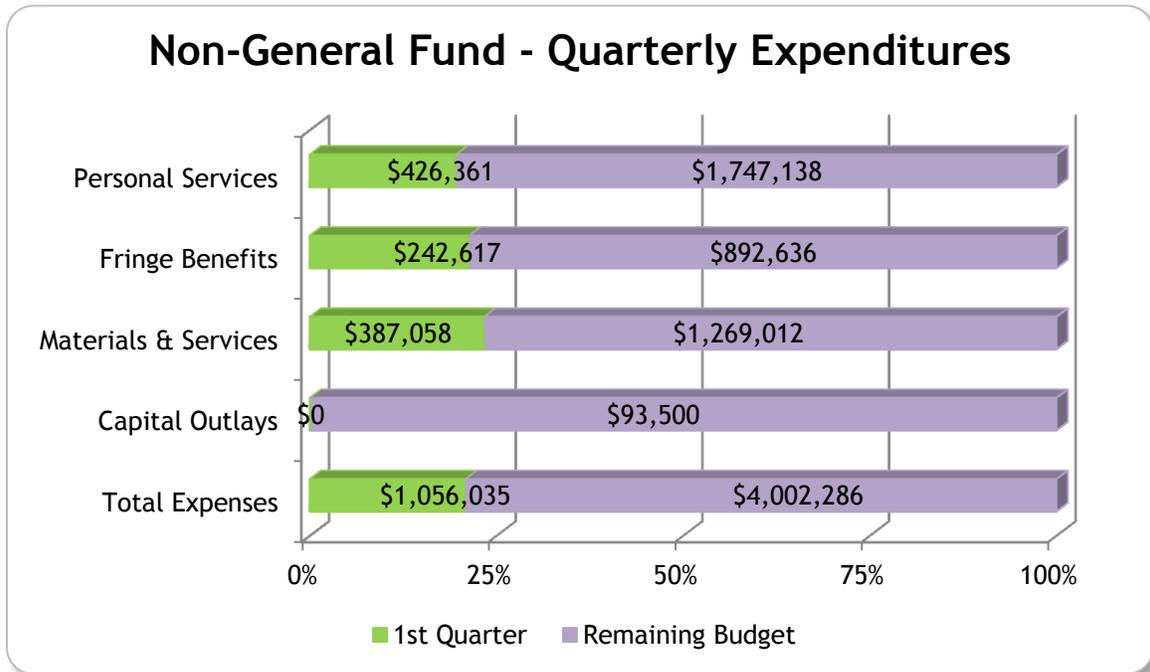
**Current year total represents revised budget.*

- First quarter revenue of **\$193,018** represents **7.3%** of the budgeted amount for the year.
- Revenue collected from Service Fees & Charges along with Fines & Forfeitures equaled \$126,424 in the 1st quarter or 21.7% of the amount budgeted for the year.
- Miscellaneous Revenue of \$66,447 was received in the 1st quarter from donations that were deposited into the Dog Donation Fund (Fund 2138).
- Interfund Revenue pertains to the operating subsidy that is provided to the Dog & Kennel Fund (Fund 2011) from the General Fund. It is anticipated that the agency will begin to draw from the subsidy in the 2nd quarter to sustain operating costs until the next collection period for licensing fees commences in December 2016.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for Animal Care & Control are estimated to be **\$5,058,321** for 2016.



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,009,456	\$1,374,282	\$927,160	\$1,221,056	\$1,009,456	\$4,531,954
Current Year	\$1,056,035				\$1,056,035	\$5,058,321

**Current year total represents revised budget.*

- First quarter expenditures of **\$1,056,035** represent **20.9%** of the budgeted amount for the year.
- Materials & Services expenditures in the 1st quarter were 23.4% of the amount budgeted for the year. Spending within this category has increased by \$124,924 or 47.7% compared to the 1st quarter of 2015 due to purchasing medical services for the care of animals at the shelter instead of hiring a staff veterinarian.
- Expenditures within Capital Outlays in the amount of \$93,500 are expected to be made in the second half of 2016 for the purchase of two replacement vans and new safety equipment to be used by the dog warden staff.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$501,577	\$426,361	85.0%
2 nd Quarter	\$585,173		
3 rd Quarter	\$585,173		
4 th Quarter	\$501,577		
Total	\$2,173,499	\$426,361	19.6%

- There were six pay periods through the end of the 1st quarter, which would equate to 23.1% of the budgeted amount. The variance of \$75,216 between the Agency Budget and Actual Expenditures is primarily attributed to 12.5 vacancies within the adoption and kennel departments.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0042-16 authorized non-general fund supplemental appropriations in the amount of \$2,371,560 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 Animal Care & Control in the Dog and Kennel Fund (Fund 2011) was \$16,726.

Non-General Fund - Budget Corrective Items - Pending

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

Additional Budget Analysis

- The agency has implemented revised policies related to the care of the Shelter animals that has resulted in increased expenditures and the General Fund subsidy. As a result, included in the 2016 Approved Budget is \$30,000 for an operational study to evaluate the current operations of the Animal Shelter and report on local and national best practices in order to identify opportunities for efficiencies.