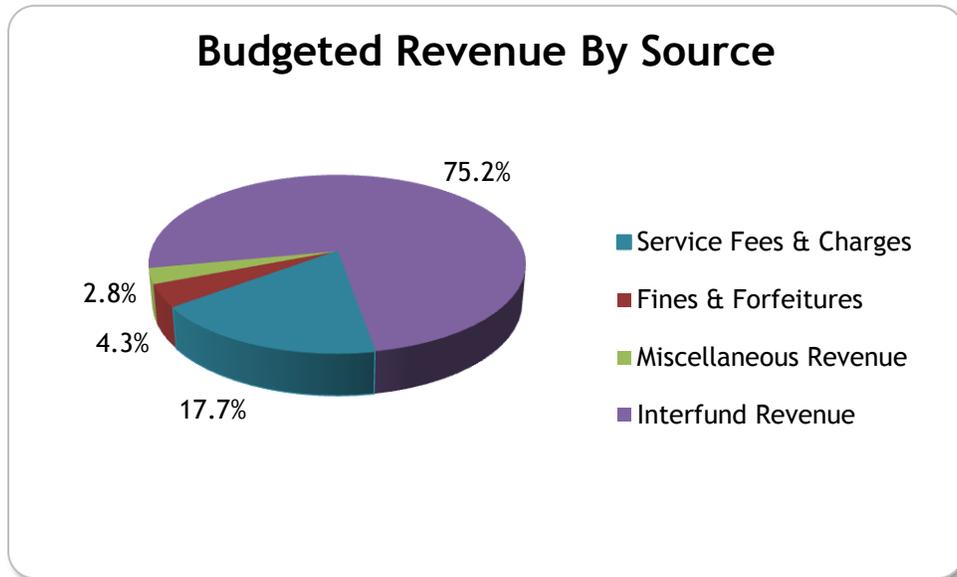


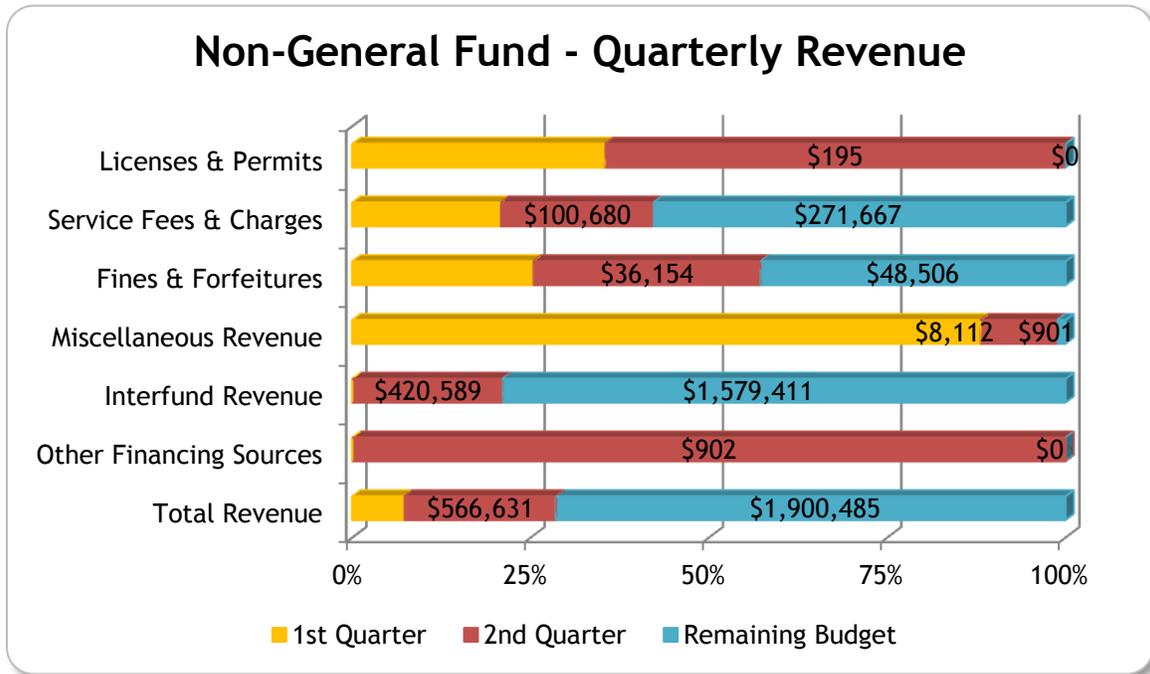
Non-General Fund - Revenue Analysis



- 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	2 nd Quarter Revenue	2 nd Prior Year Revenue
Dog License	\$2,105,000	\$116,142	\$99,344
Internet Processing Fees	\$56,000	\$2,417	\$2,199
Penalties	\$150,000	\$44,958	\$40,203
Total	\$2,311,000	\$163,517	\$141,746

- Revenue collected through the Auditor’s Office increased by \$21,771 or 15.4% in the 2nd quarter as compared to the same period from 2015, the overall year to date collection are slightly higher by \$13,658 or 1.0%. The collection of annual dog license fees is undertaken in December and January of each year.

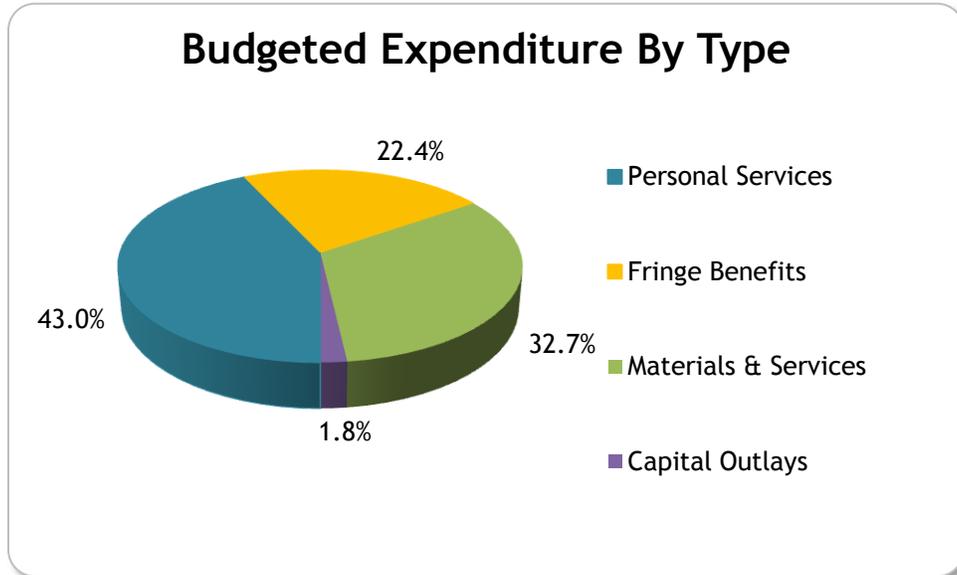


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$155,119	\$776,679	\$831,854	\$674,785	\$931,798	\$2,438,437
Current Year	\$193,018	\$566,631			\$759,649	\$2,658,930

**Current year total represents revised budget.*

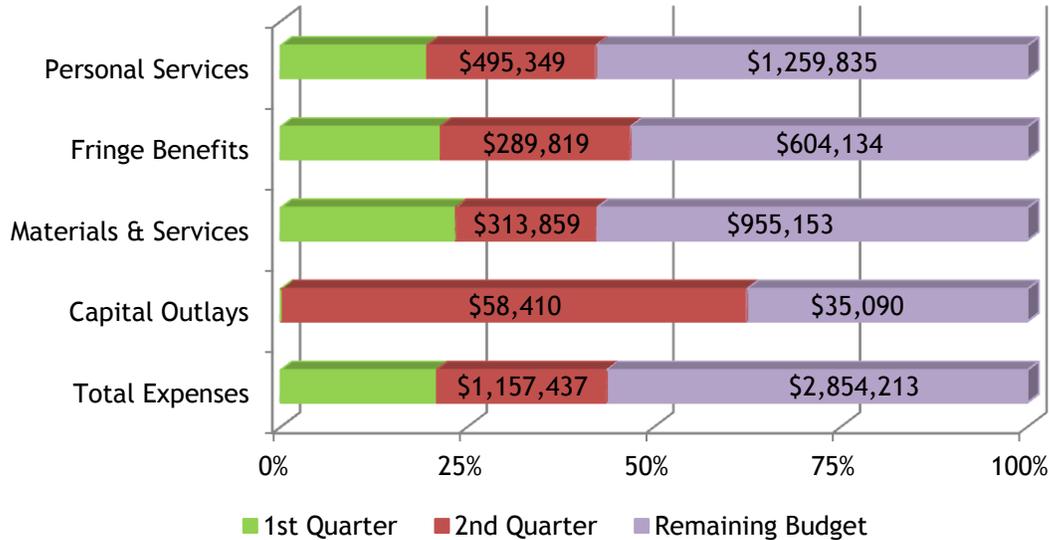
- Second quarter revenue of **\$566,631** represents **21.3%** of the budgeted amount for the year. YTD revenue of **\$759,649** represents **28.6%** of the budgeted amount for the year.
- Revenue collected from Service Fees & Charges along with Fines & Forfeitures equaled \$36,154 in the 2nd quarter or 31.9% of the amount budgeted for the year.
- Miscellaneous Revenue of \$8,112 was received in the 2nd 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. In the 2nd quarter the agency began to draw down from the subsidy to maintain operating costs until the next collection period for licensing, which commences in December 2016. Through the end of the 2nd quarter, \$420,589 or 21.0% of the operating subsidy had been received within the Dog & Kennel Fund (Fund 2011). For comparison, a total amount of \$581,075 in operating subsidy was distributed in the prior year.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for Animal Care & Control are estimated to be **\$5,067,685** for 2016.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,009,456	\$1,374,281	\$927,160	\$1,221,056	\$2,383,737	\$4,531,953
Current Year	\$1,056,035	\$1,157,437			\$2,213,473	\$5,067,685

*Current year total represents revised budget.

- Second quarter expenditures of **\$1,157,437** represent **22.8%** of the budgeted amount for the year. YTD expenditures of **\$2,213,472** represent **43.7%** of the budgeted amount for the year.
- Materials & Services expenditures in the 2nd quarter were 19.0% of the amount budgeted for the year. Spending within this category has increased due to purchasing medical services for the care of animals at the shelter instead of hiring a staff veterinarian. Through the end of the 2nd quarter, \$700,917 or 42.3% of the budget has been spent, which is \$25,920 or 3.8% greater than the \$674,997 expended during the same period in 2015.
- Expenditures within Capital Outlays in the amount of \$58,410 are related to the conversation cost of one replacement van and new safety equipment to be used by the dog warden staff. Remaining expenditures for the second van and safety modifications will be distributed in the second half of 2016.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$503,433	\$426,361	84.7%
2 nd Quarter	\$587,339	\$495,349	84.3%
3 rd Quarter	\$587,339		
4 th Quarter	\$503,433		
Total	\$2,181,545	\$921,710	42.3%

- There were thirteen pay periods through the end of the 2nd quarter, which would equate to 50.0% of the budgeted amount. The variance of is primarily attributed to eight 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.
- Resolution No. 0435-16 authorized non-general fund supplemental appropriations in the amount of \$175,543 to various Board of Commissioner agencies for the implementation of a classification and compensation study 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 \$9,364.

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.