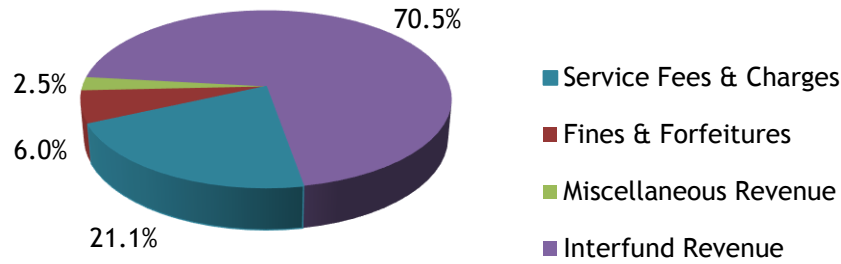


Non-General Fund - Revenue Analysis

Budgeted Revenue By Source

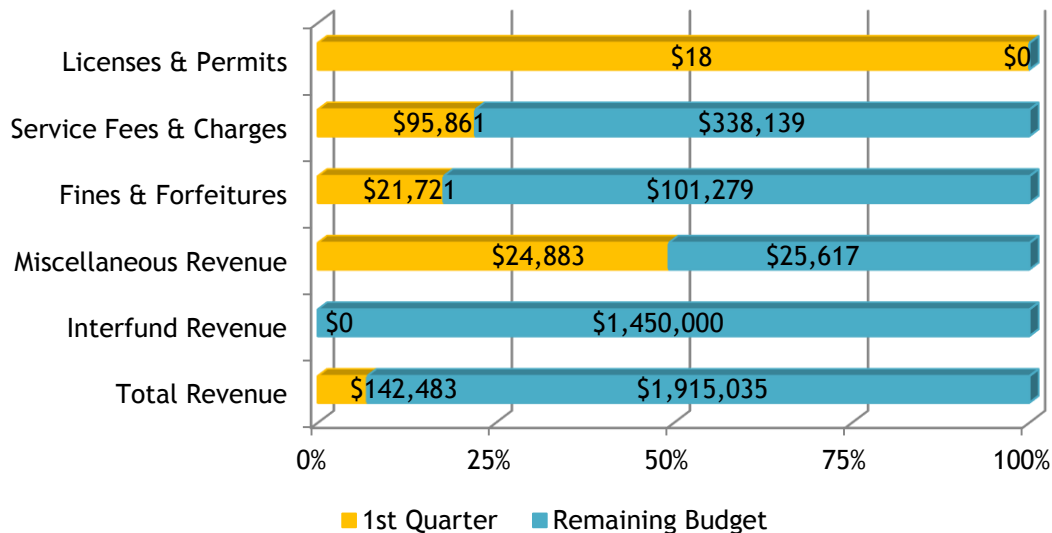


- The non-general fund revenue for the Animal Care & Control is estimated to be **\$2,057,500** for 2015.
- The main sources of non-general fund revenue for Animal Care & Control are an operating subsidy from the General Fund, adoption fees, fines and impound fees, and owner turn-in fees.
- Dog license 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	\$1,121,087	\$1,357,933
Internet Processing Fees	\$56,000	\$29,397	\$30,821
Penalties	\$150,000	\$66,572	\$72,704
Total	\$2,311,000	\$1,217,056	\$1,461,458

- Although collected revenue through the Auditor's Office declined \$244,402 or 16.7% in the 1st quarter as compared to the same period from 2014, the reduction was offset by increased collections during the 4th quarter of 2014 in the amount of \$186,721 as the collection of annual dog license fees is undertaken in December and January of each year.

Non-General Fund - Quarterly Revenue

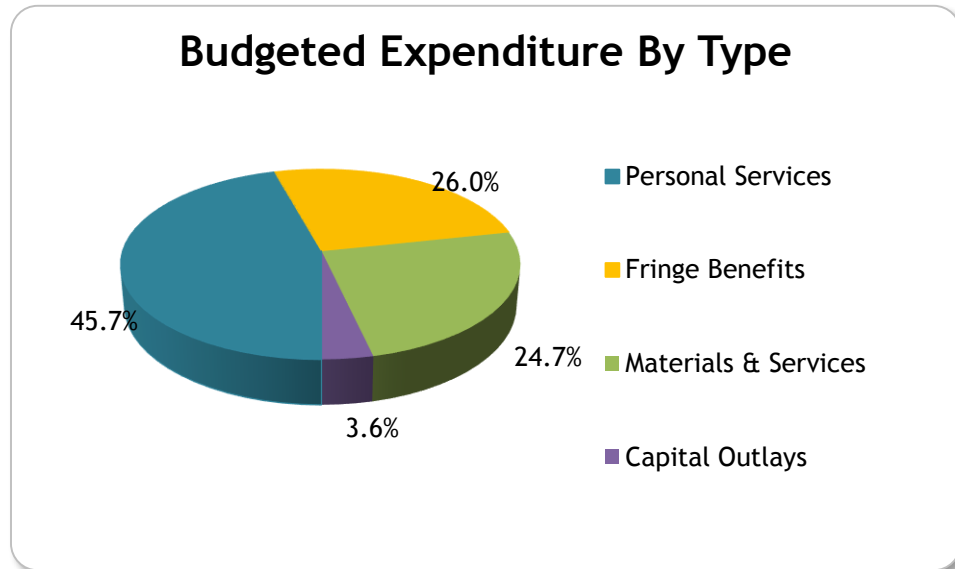


Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$172,694	\$358,794	\$841,870	\$803,696	\$172,694	\$2,177,054
Current Year	\$142,482				\$142,482	\$2,057,500

**Current year total represents revised budget.*

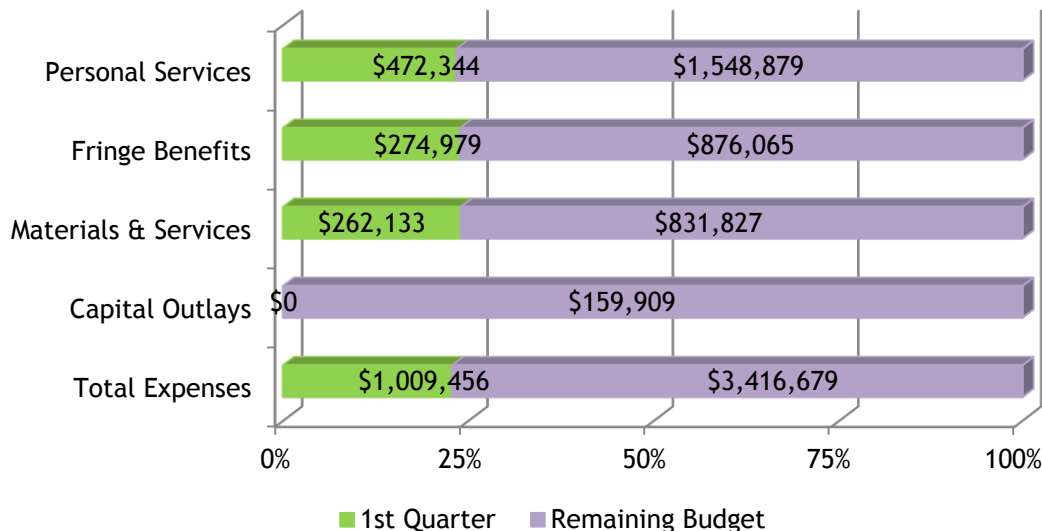
- First quarter revenue of **\$142,482** represents **6.9%** of the budgeted amount for the year.
- Revenue collected from Service Fees & Charges along with Fines & Forfeitures equaled \$117,582 in the 1st quarter or 21.1% of the amount budgeted for the year.
- Miscellaneous Revenue of \$24,883 was received 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 of 2015 to sustain operating costs until the next collection period for licensing fees commences in December 2015.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for Animal Care & Control are estimated to be **\$4,426,135** for 2015.

Non-General Fund - Quarterly Expenditures



Actuals	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year	\$1,035,422	\$1,175,146	\$986,965	\$1,129,993	\$1,035,422	\$4,327,526
Current Year	\$1,009,456				\$1,009,456	\$4,426,135

**Current year total represents revised budget.*

- First quarter expenditures of **\$1,009,456** represent **22.8%** of the budgeted amount for the year.
- Materials & Services expenditures in the 1st quarter were 24.0% of the amount budgeted for the year. Spending within this category is projected to increase in terms of the purchase of medical services for the care of animals at the shelter due to the recent resignation of the staff veterinarian. The contract for these medical services will be presented to the Board of Commissioners during the 2nd quarter.
- Expenditures within Capital Outlays in the amount of \$159,909 are expected to be made in the second half of 2015 for the purchase of three replacement vans to be used by the dog warden staff.

Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 st Quarter	\$466,436	\$472,343	101.3%
2 nd Quarter	\$544,175		
3 rd Quarter	\$466,436		
4 th Quarter	\$544,175		
Total	\$2,021,222	\$472,343	23.4%

- 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 \$5,907 between the Agency Budget and Actual Expenditures is primarily attributed to overtime wages from the shelter program in relation to staffing shortages in the adoption and kennel departments. OMB will continue to monitor these overtime costs and work with the agency to develop staffing models to reduce overtime costs.

Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0037-15 authorized non-general fund supplemental appropriations in the amount of \$993,825 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 \$16,061.

Non-General Fund - Budget Corrective Items - Pending

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