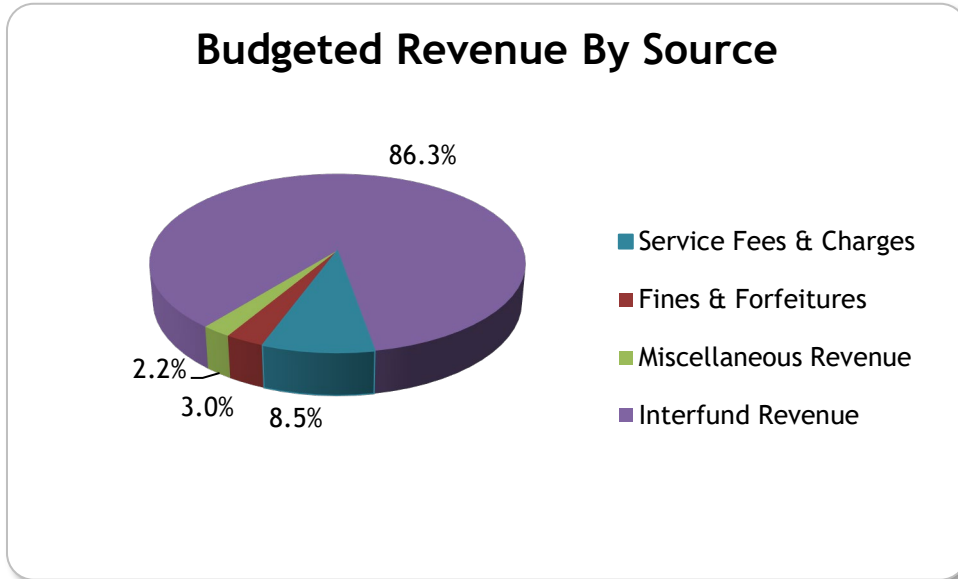


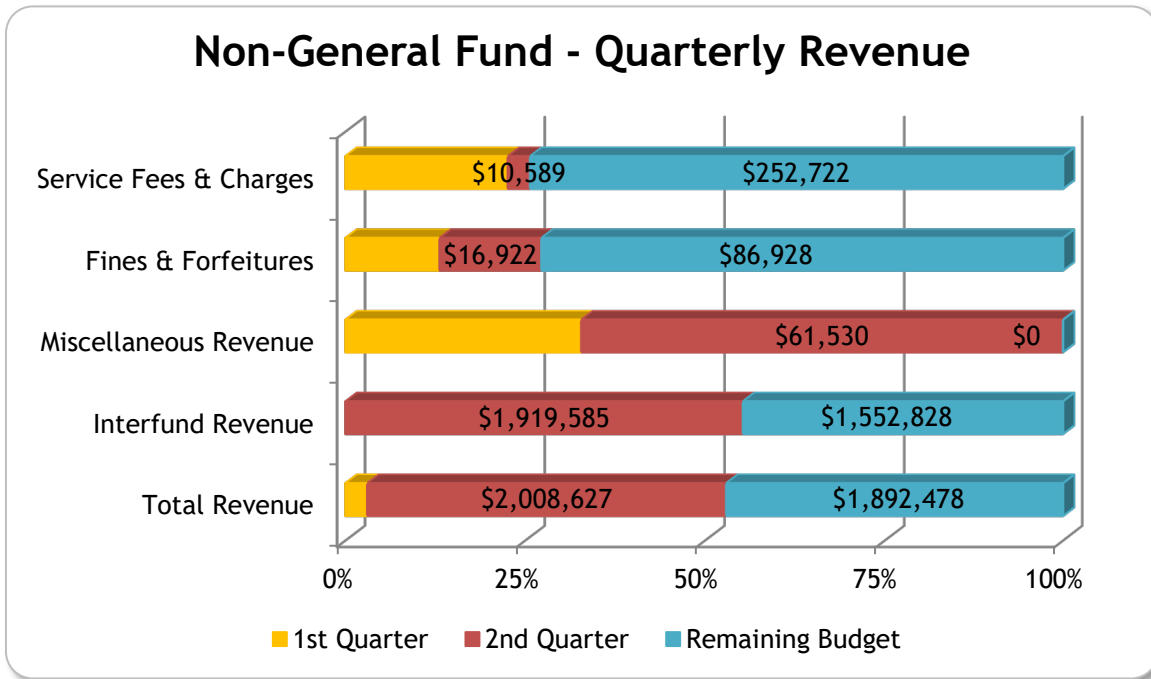
Non-General Fund - Revenue Analysis



- The non-general fund revenue for Animal Care & Control is estimated to be **\$4,022,013** for 2020.
- The main sources of non-general fund revenue for Animal Care & Control are 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 & 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 & Kennel Fund.

Revenue Type	Revised Budget	2 <sup>nd</sup> Quarter Revenue	Prior Year
Dog License	\$2,069,000	\$250,653	\$203,485
Internet Processing Fees	\$56,000	\$6,765	\$4,019
Penalties	\$185,000	\$0	\$90,672
Total	\$2,310,000	\$257,418	\$298,176

- Collected revenue through the Auditor’s Office decreased by \$40,758 or 13.7% in the 2<sup>nd</sup> quarter as compared to the same period from 2019. The year-to-date collection through the Auditor’s Office is lower by \$23,558 or 1.6% from the previous year (\$1,424,912 in the first half of the current year compared to \$1,448,470 in the prior year). The collection of annual dog license fees was extended to the end of March by Resolution No. 0776-19 to allow additional collection time. Due to the COVID-19 pandemic, Resolution No. 0224-20 extended the period of collection through the end of June 2020.

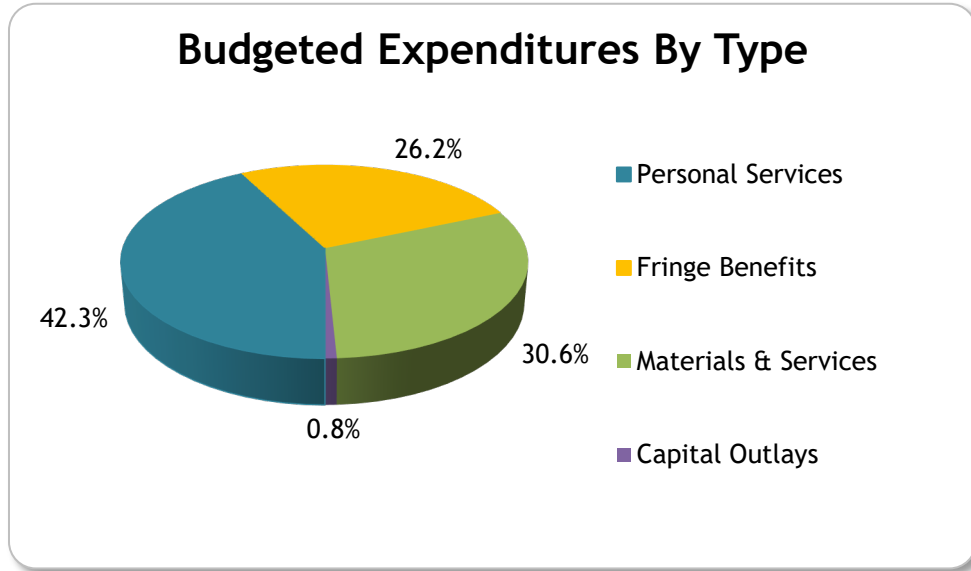


Actuals	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year	\$617,761	\$599,811	\$1,144,261	\$1,024,696	\$1,217,572	\$3,386,529
Current Year	\$122,477	\$2,008,627			\$2,131,104	\$4,022,013

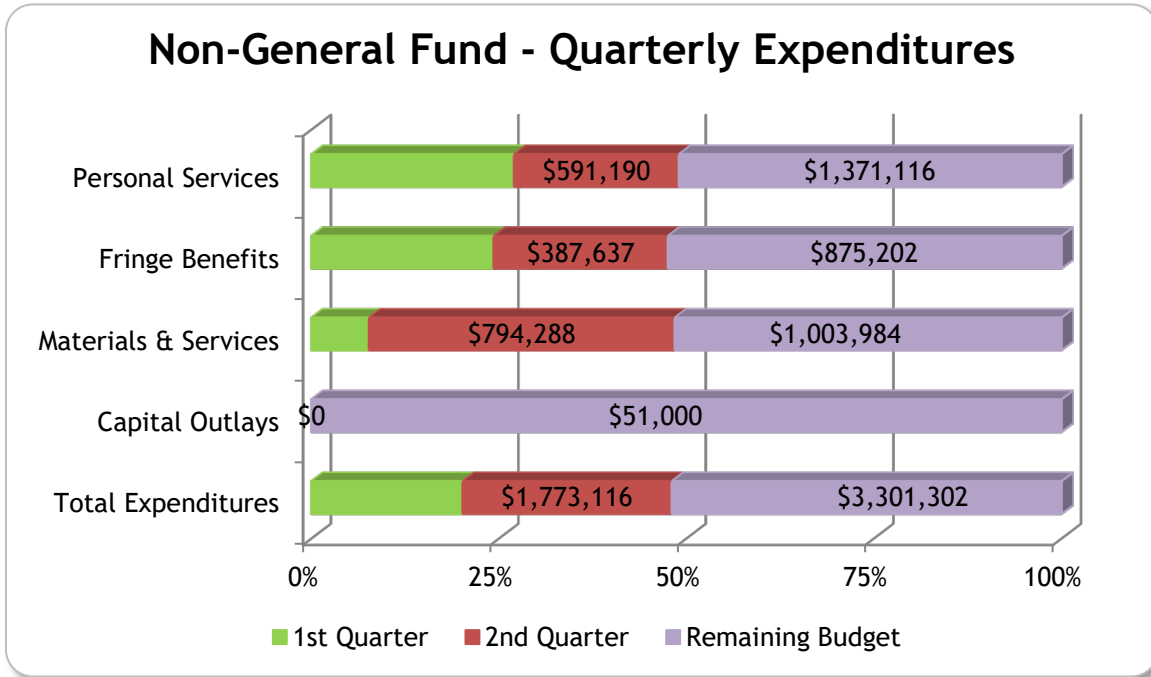
\*Current year total represents revised budget.

- Second quarter revenue of **\$2,008,627** represents **49.9%** of the budgeted amount for the year. YTD revenue of **\$2,131,104** represents **53.0%** of the budgeted amount for the year.
- Revenue collected from Service Fees & Charges was \$10,589 or 3.1% of the budgeted amount during the 2<sup>nd</sup> quarter. Within Fines & Forfeitures, \$16,922 or 14.2% was collected.
- Miscellaneous Revenue of \$61,530 was received in the 2<sup>nd</sup> quarter from donations that were deposited into the Dog & Kennel 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 2<sup>nd</sup> quarter, \$1,919,585 or 55.3% of the operating subsidy was transferred to the Dog & Kennel Fund (Fund 2011) to sustain operating costs until the next collection period for licensing fees commences in December 2020. For comparison, a total amount of \$980,060 in operating subsidy was distributed in the first half of the prior year.

Non-General Fund - Expenditure Analysis



- The non-general fund expenditures for Animal Care & Control are estimated to be **\$6,356,259** for 2020.



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	\$1,494,372	\$1,126,897	\$1,250,796	\$1,446,158	\$2,621,269	\$5,318,223
Current Year	\$1,281,841	\$1,773,116			\$3,054,957	\$6,356,259

\*Current year total represents revised budget.

- Second quarter expenditures of **\$1,773,116** represent **27.9%** of the budgeted amount for the year. YTD expenditures of **\$3,054,957** represent **48.1%** of the budgeted amount for the year.
- Materials & Services expenditures in the 2<sup>nd</sup> quarter were \$794,288 or 40.8% of the amount budgeted for the year. Spending within this category varies and is directly related to the number of dogs being cared for at the shelter.

### Non-General Fund - Personal Services Analysis

Quarter	Agency Budget	Actual Expenditures	% of Budget
1 <sup>st</sup> Quarter	\$697,138	\$726,654	104.2%
2 <sup>nd</sup> Quarter	\$597,546	\$591,190	98.9%
3 <sup>rd</sup> Quarter	\$697,138		
4 <sup>th</sup> Quarter	\$697,138		
<b>Total</b>	<b>\$2,688,960</b>	<b>\$1,317,844</b>	<b>49.0%</b>

- There were thirteen pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 48.1% of the budgeted amount. There were no significant variances in Personal Service expenditures during the 2<sup>nd</sup> quarter. The variance in Personal Services during the 1<sup>st</sup> quarter is related to overtime, holiday wages, and shift differential payouts in the amount of \$18,198.
- OMB will continue to monitor the agency to assess whether or not additional appropriations or subsidy will be needed before the end of the year.

### Non-General Fund - Budget Corrective Items - Approved

- Resolution No. 0023-20 authorized non-general fund supplemental appropriations in the amount of \$4,556,197 to various County offices to provide salary and wage increases for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Animal Care & Control in the Dog & Kennel Fund (Fund 2011) was \$30,365.
- Resolution No. 0161-20 authorized supplemental appropriations in the amount of \$295,741 within the Dog & Kennel Fund (Fund 2011) to support of the recommendations from the University of Wisconsin Shelter Medicine Program by authorizing two new full-time positions and supporting the operation of the animal shelter.
- Resolution No. 0276-20 authorized a transfer of appropriations from Materials & Services to Capital Outlays in the amount of \$12,000 within the Dog & Kennel Donation Fund (Fund 2138) for the purchase of stretchers for the movement of injured animals.
- Resolution No. 0399-20 authorized within the Dog & Kennel Donation Fund (Fund 2138) a supplemental appropriation in the amount of \$24,000 for the purchase of an x-ray machine and a transfer of appropriations from Materials & Services to Capital Outlays in the amount of \$15,000 for the purchase of a new washing machine.

### Non-General Fund - Budget Corrective Items - Pending

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