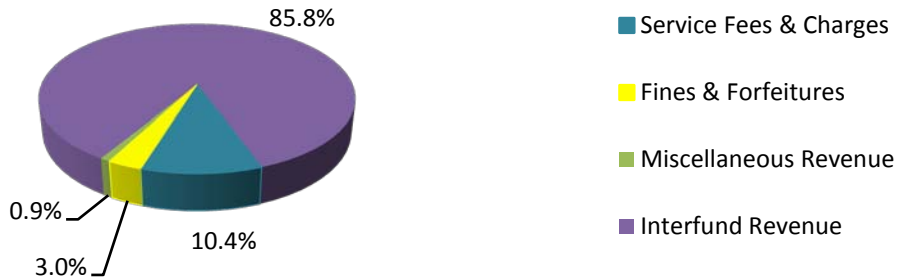


Non-General Fund Analysis

Agency Budgeted Revenues By Source

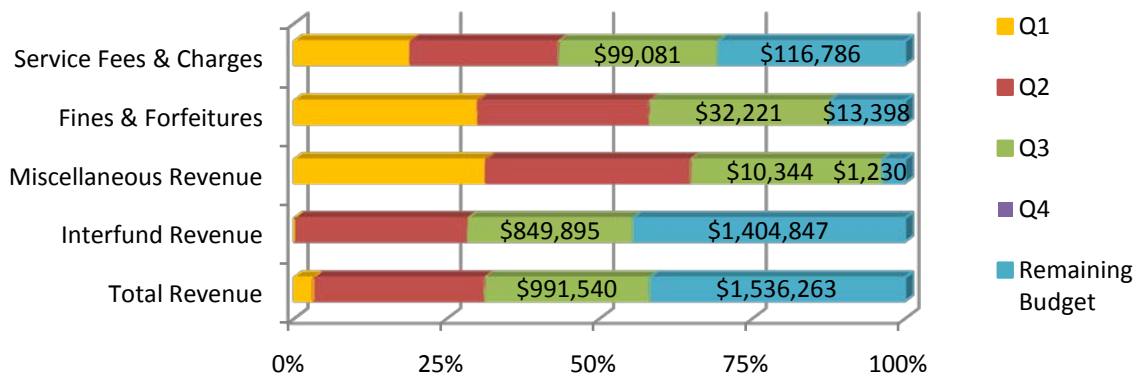


- The main sources of non-general fund revenue for Animal Control are: Adoption fees (\$335,000), Animal Control fines and impound fees (\$109,000), owner turn-in fees (\$18,000) and a General Fund operating subsidy (\$3,153,000).

Note: Dog license fees, vendor license fees, internet processing fees and penalties are received in the Dog and Kennel Fund through the Auditor's Office and are not included in the list and chart above. The table below shows the additional revenue received by the Auditor's Office in the Dog and Kennel Fund.

Revenue Type	Revised Budget	3rd Quarter Revenue	Year to Date Revenue	Prior Year YTD
Dog License	\$1,350,000	\$65,557	\$821,323	\$1,030,235
Internet Processing Fees	\$30,000	\$2,354	\$26,566	(\$24,229)
Penalties	\$125,000	\$36,978	\$81,877	\$116,664
Total	\$1,505,000	\$104,889	\$929,766	\$1,122,670

Non-General Fund - Revenue





OMB Quarterly Report

3rd Quarter 2009 - Animal Control

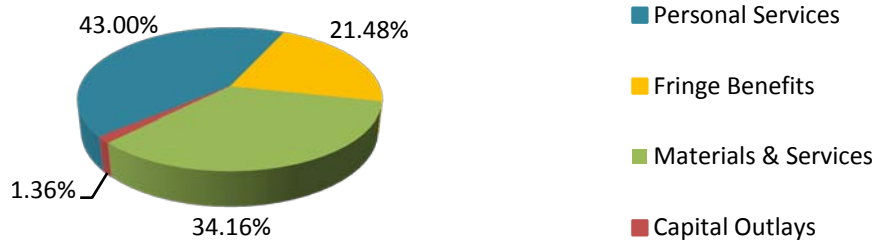
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$108,525	\$781,088	\$1,107,217	\$1,617,419	\$1,996,830	\$3,614,249
Current Year Actuals	\$115,784	\$1,032,213	\$991,540		\$2,139,537	\$3,675,800

* Current year total represents revised budget.

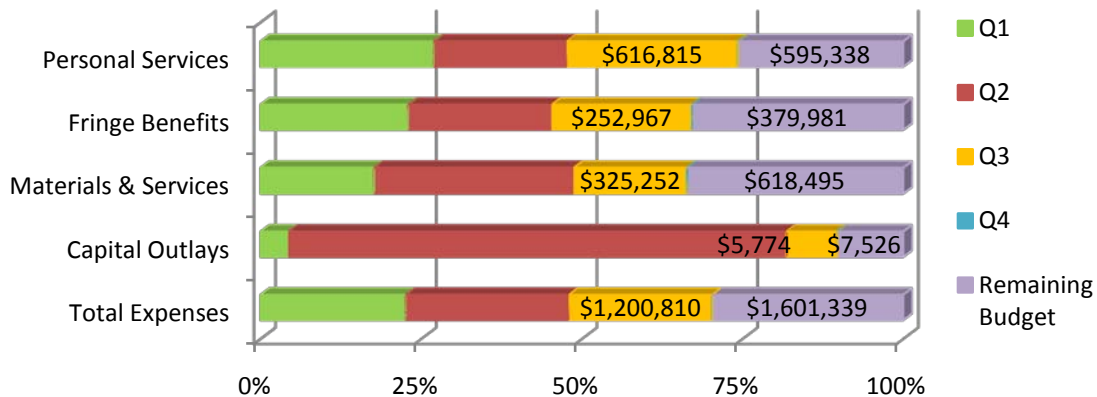
- Third quarter revenues of **\$991,540** represent **27.0%** of the budgeted amount for the year. YTD revenues of **\$2,139,537** represent **58.2%** of the budgeted amount for the year.
- In the 3rd quarter, a portion of the budgeted General Fund subsidy in the amount of **\$849,894** was requested and provided (Interfund Revenue). An additional \$920,860 was requested in September, but will not post as revenue until the 4th quarter. The timing of the distribution of the operating subsidy is due to the fact that the Auditor's Office receives most of the Dog License revenue in December, January, and February each year. As cash flow decreases throughout the year, the General Fund subsidy is requested to maintain the Dog and Kennel Fund cash balance.

Non-General Fund Analysis

Agency Budgeted Expenses By Type



Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,077,800	\$951,408	\$1,024,856	\$1,584,352	\$3,054,064	\$4,638,416
Current Year Actuals	\$1,218,412	\$1,369,129	\$1,200,810		\$3,788,351	\$5,389,690

* Current year total represents revised budget.

- Third quarter expenditures of \$1,200,810 represent 22.3% of the budgeted amount for the year. YTD expenditures of \$3,788,351 represent 70.3% of the budgeted amount for the year.
- Materials and Services were 17.7% of the revised budget in the 3rd quarter. YTD expenditures are 66.4% of the revised budget. With the one-time Cost Allocation Plan being paid and the agency below budget at the end of the 3rd quarter, Materials and Services are on target to be well below budget at the end of the year. The reduction in Materials and Services expenditures is primary related to a decrease in criminal case dogs, reductions in temporary staffing, and shipping savings realized through purchasing supplies from local vendors.
- Capital expenditures were 7.9% of the revised budget in the 3rd quarter. YTD expenditures are 89.7%. An automated shelter management system was included in the 2009 budget. This purchase is expected to occur in the 4th Quarter of 2009.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$600,804	\$623,937	103.9%
2nd Quarter	\$514,975	\$481,298	93.5%
3rd Quarter	\$600,804	\$616,815	102.7%
4th Quarter	\$600,804		
Total	\$2,317,388	\$1,722,050	74.3%

* Agency Budget within non-general funds represents 27 pay periods.

- Personal Services are within budgetary guidelines. Expenditures for the 3rd quarter were 102.7% of the agency's Personal Services budget. This was due to a one-time settlement payout in the amount of \$52,500. The 1st Quarter expenditures exceeded budget due to combined termination sick leave and vacation leave payouts of nearly \$60,000. After removing the \$112,500 in termination payouts and a one-time settlement payout, the agency has spent 69.5% of budget in Personal Services through the third quarter. Given the current rate of expenditures, the agency should not require supplemental appropriations in Personal Services.

Budget Corrective Items

Approved

- Resolution No. 215-09 authorized a transfer of appropriations from Materials and Services to Capital Outlays (\$56,819) to pay for two new warden vans with conversions. The two warden vans were approved in the 2008 budget but were not delivered until 2009. No supplemental appropriations were authorized.

Pending

- There are no current requests that will impact the budget. Potential requests are listed under Budget Recommendations. Resolution No. 832-09 will move \$194,976 from the Worker's Compensation Reserve Fund to the Dog and Kennel Fund. This will only affect the Dog and Kennel Fund's cash balance, not appropriations.

Not Recommended

- There are no requests that were not approved or submitted for approval.

Budget Recommendations

- The agency is constantly looking for ways to save on Materials and Services costs. For example, dog food, cleaning supplies, safety equipment is now bought from a local vendor, thereby saving on shipping costs. Savings on medicine for the dogs is currently being explored.
- An automated shelter management system was approved in the 2009 Budget. During the 4th quarter, OMB will continue to work with the Agency to select and purchase a system that tracks all shelter activities, saves paper, and helps to improve the level of customer service, since record storage and retrieval could be accessed from every workstation.
- Resolution No. 180-09 authorized a contract with Humane Logic for \$35,850 for consulting services involving the examination of the Franklin County Animal Shelter. No supplemental appropriations were given to the agency, and the expense was not included in the 2009 budget. Based upon YTD expenditures in Materials and Services, the agency should be able to absorb this expense. OMB will continue to closely monitor the expenditures of Animal Control.