



Santa Cruz County Animal Shelter

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Melanie Sobel
General Manager

SANTA CRUZ COUNTY ANIMAL SHELTER BOARD OF DIRECTORS MEETING

May 13, 2013 – 3:00 p.m.

**Board of Supervisors Chambers, Fifth Floor
701 Ocean Street, Santa Cruz, CA 95060**

Special Meeting Agenda

- 1.0 Call to Order and Roll Call
- 2.0 Introductions
- 3.0 Consideration of Late Additions or Changes to the Agenda
- 4.0 Oral Communications – Any person may address the Animal Services Authority Board of Directors during the Oral Communications period. All Oral jurisdiction of the Animal Services Authority but not on today's Agenda. Board members will not take actions or respond immediately to Oral Communications presented, but may choose to follow-up at a later time, either individually or on a subsequent Agenda.
- 5.0 Regular Agenda
 - 5.1 Consider Adoption of FY 2013-14 Budget and Related Exhibits
- 6.0 Correspondence
 - 6.1 Letter to the Board from Mary Jo Walker, Auditor Controller
- 7.0 Adjourn Regular Session

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ACCOMMODATIONS FOR PERSONS WITH DISABILITIES

The Santa Cruz County animal Services Authority does not discriminate on the basis of disability and no person shall, by reason of a disability, be denied the benefits of its services, programs, or activities. The Board holds all public meetings in accessible facilities. If you wish to attend the meeting and you require special assistance, please contact Rosanne Mayclin at 831/454-7205 (TDD 831/454-2123) at least 72 hours in advance of the meeting in order to make arrangements. As a courtesy, please attend the meeting smoke and scent free.

Regular Agenda Item 5.1

TO: Santa Cruz County Board of Directors
FROM: Melanie Sobel, General Manager
DATE: May 13, 2013
SUBJECT: Proposed Budget 2013-14

Recommendation:

Consider adopting the Proposed Budget 2013-14 and related exhibits with a status quo member contribution increase of 0% using SB90 funds to cover increased net cost. Consider using remaining SB90 fund balance over the next three years in conjunction with a 2% plus COLA increase for member contributions for any additional net cost increases after revenues.

Discussion:

Staff revised the following Budget 2013-14 for review and consideration including fee increases (Exhibit A). Exhibit B outlines the Schedule of Member Contributions with populations changes, Exhibit C provides the Personnel Summary, and Exhibit D provides the Proposed Fee Schedule 2013-14 with changes in fees. Upon approval in concept, staff will return with any associated personnel changes.

The budget proposal reflects a status quo support for current levels of service with existing staff and recommends continuing to use SB90 funds in the amount of \$179,387 to fund operations during 2013-14 as a result of the jurisdictions continuing to face economic constraints. Staff and the Auditor have confirmed that the SB90 reserves are no longer at risk since the audit period has expired. Alternatives to using these funds could be cutting more staff, reducing shelter hours open to the public, reducing services to the community, and decreasing opportunities to use existing staff to generate new revenue producing programs.

Salaries and Benefits projected for 2013-14 are based on reports provided from County Personnel which include a continued furlough. The furlough is necessary to help address the County's fiscal constraints and to minimize staff layoffs and program reductions during this difficult economic period. Currently, Personnel is conducting a review of the administrative staff and it is anticipated that there will be a reorganization based on current staff duties and responsibilities which we will bring back to your Board for any necessary action.

Revenues continue to increase through growing programs and services. The Planned Pethood low-cost spay/neuter program with existing staff continues to grow and generate revenue. New revenue accounts (2205-2206) have shown a 167% increase in 2012-13 and are anticipated to increase with the growing Planned Pethood program. Licensing revenue has increased 30% compared to last year and is anticipated to increase by an additional 9.7% in 2013-14. General donations have increased by 127% due to increased shelter exposure in the community, more special events, and through online and direct mail giving campaigns.

Fee increases that will be recommended for 2013-14 will be for spay/neuter fees for impounded animals which are required to be spay/neutered prior to their return to owner. Currently, some of these fees are below what is currently being charged to residents that proactively participate in the Planned Pethood program. This will result in an estimated increase of \$3,000 to \$5,000 in animal spay/neuter fee revenue. Also, unaltered dog license fees will increase from \$74 to \$100 (projected revenue increase of \$10,000) and owner surrender fee for dogs will increase from \$35 to \$50 (projected revenue increase of \$6,000). Additionally, dog and puppy adoption fees will increase by \$15 (projected revenue increase of \$10,000). Unaltered animal certificates were formally a one-time fee of \$100. Starting in FY 2013-14, they will require a yearly \$100 fee.

The budget maintains a minimal amount of services and supplies for the average population in the shelters and accepts fixed costs based on current operations for the shelter lease, county overhead, telephone and data processing, service center charges for vehicles, and janitorial services. With mandated furlough days, the staff continues to be stretched thin to cover shelter and field services for two open-admission facilities. Staff is counting on continued volunteer and public/non-profit support. The budget contains the required 4% Contingency that will be needed for any unanticipated costs or revenue shortfalls.

In Summary, staff recommends this proposal which is a well balanced approach to meet the current needs of the community and continue SCCAS's movement toward a higher live animal release rate and institution of progressive, long-term approaches to address pet overpopulation in Santa Cruz County. With current staff levels, SCCAS can continue to work towards implementing revenue generating programs to help offset ongoing expenditures and CPI increases.

In considering SCCAS's long-term sustainability, it is unwise to continue to use one-time funds, SB90 funds and Jean B. Trust funds, for basic operations. In order to address SCCAS's long-term sustainability, it is recommended to phase out the use of one-time funds for general operations. A three year plan is suggested beginning in FY 2014-15. The estimated remaining SB90 funds (\$496,015) could be spread out over three fiscal years through FY 2016-17 in the amount of \$165,338 each year in conjunction with an increase to member contributions of an estimated COLA of \$14,049 plus any additional net cost increases after revenues.

In addition, SCCAS is required to create a capital replacement reserve for replacement and major maintenance for the new shelter and needs to start planning on creating a capital reserve for the Live Oak Animal Shelter.

SANTA CRUZ COUNTY ANIMAL SHELTER
PROPOSED BUDGET FOR FISCAL YEAR 2013-14

Exhibit A

A

Accounts	Actual			Budget			Es./Actuals			Difference			UPDATE		
	2008-09	2010-11	2011-12	2012-13	2012-13	2012-13	2012-13	2012-13	Adj Budget to EAS	Status Quo 2013-14	Status Quo Change from 2012-13	Explanations			
SALARIES AND BENEFITS															
3100 -- REGULAR PAY-PERMANENT	1,215,374	1,119,356	1,217,810	1,300,969	1,359,586	1,334,557	1,411	(25,029)	1,387,396	86,427	Fund all Current FTE's				
3105 -- OVERTIME PAY-PERMANENT	32,245	2,012	1,468	14,114	14,114	1,411	(12,703)	(12,703)	4,850	(9,264)	Includes Vet FT and (947)				
3110 -- REGULAR PAY-EXTRA HELP	21,077	89,131	33,428	31,551	31,551	29,723	(1,828)	(1,828)	30,604	(947)	Reorganizes staff pending Personnel Review				
3140 -- DIFFERENTIAL PAY	17,999	19,414	19,969	23,523	23,523	19,429	(4,094)	(4,094)	22,817	(706)					
3150 -- GASOL-SOCIAL SECURITY	96,877	92,900	94,675	103,911	108,395	102,842	(5,553)	(5,553)	109,775	5,864					
3155 -- PERS	215,198	194,753	228,388	259,161	267,516	257,825	(9,691)	(9,691)	280,138	20,977					
3160 -- EMPLOYEE INSURANCE AND BENEFITS	330,069	337,976	330,455	339,509	345,478	380,995	35,517	35,517	392,187	52,678					
3165 -- UNEMPLOYMENT INSURANCE	7,225	20,319	7,471	10,318	10,318	114,833	0	0	99,910	(30,068)	Per Risk Mgmt.				
3170 -- WORKERS COMPENSATION INSURANCE	137,702	94,096	98,801	129,978	129,978	114,833	(15,145)	(15,145)	99,910	(30,068)	Per Risk Mgmt.				
SUBTOTAL SALARIES AND BENEFITS	2,073,766	1,963,957	2,032,465	2,213,034	2,290,459	2,251,933	(38,526)	(38,526)	2,332,962	119,928					
SERVICES AND SUPPLIES															
3215 -- POLICE SAFETY EQUIP-REPLACE	567	3,300	1,829	1,000	1,000	500	(500)	(500)	1,000	0	Charges made based on EA's or Average Cost				
3225 -- UNIFORM REPLACEMENT	2,649	3,863	1,744	2,000	2,000	2,000	0	0	2,000	0	Increase per NetCOM				
3235 -- RADIO	27,233	25,334	27,047	28,000	28,000	26,000	(2,000)	(2,000)	28,000	0					
3240 -- TELECOM SERVICES	37,075	28,434	26,048	28,000	28,000	8,000	0	0	8,000	0					
3250 -- FOOD	20,578	8,498	7,015	8,000	8,000	8,000	0	0	8,000	0					
3262 -- JANITORIAL SERVICES	7,349	9,828	8,736	10,000	10,000	31,250	368	368	30,882	2,000	Increase per GSD				
3295 -- LIABILITY INSURANCE	30,853	27,188	30,519	30,882	30,882	1,215	0	0	1,215	0					
3305 -- Other INSURANCE	2,387	0	0	1,215	1,215	800	0	0	800	0					
3355 -- MAINT-OFFICE EQUIPMENT-SERVICES	194	644	345	800	800	3,000	0	0	3,000	0					
3360 -- MAINT-OTHER EQUIPMENT-SERVICES	581	3,233	4,659	3,000	3,000	500	0	0	500	0					
3361 -- MAINT-OTHER EQUIPMENT-SUPPLIES	0	0	315	500	500	42,000	10,333	10,333	32,000	333					
3395 -- FACILITIES MAINT-GENERAL-SERVICES	6,454	35,146	55,385	31,667	31,667	5,000	2,500	2,500	2,500	0					
3400 -- MAINT-STRUCT/IMPS/GRDS-OTHER-SUPPLIES	7,805	343	29,189	2,500	2,500	115,000	(10,000)	(10,000)	115,000	(10,000)					
3432 -- OTHER MEDICAL MATERIALS & SUPPLIES	96,829	116,408	106,530	125,000	125,000	2,000	800	800	1,200	0					
3450 -- MEMBERSHIPS	1,100	1,051	1,155	1,200	1,200	13,000	7,300	7,300	5,700	0					
3451 -- MISCELLANEOUS EXPENSE-SERVICES	22,364	1,735	9,724	5,700	5,700	0	0	0	0	0	High this year due to one time expenses.				
3452 -- CASH SHORTAGES	0	0	113	0	0	2,500	0	0	2,500	0	\$3,700 vet bill and \$2,500 autoclave				
3484 -- DUPLICATING SERVICES	3,773	4,488	2,618	2,500	2,500	1,800	(700)	(700)	2,500	0					
3488 -- PC SOFTWARE PURCHASES	0	517	2,212	2,500	2,500	8,000	0	0	8,000	0					
3491 -- POSTAGE	9,348	11,535	8,017	8,000	8,000	400	0	0	400	0					
3492 -- SUBSCRIPTIONS/PERIODICALS	355	375	383	400	400	72,000	12,000	12,000	60,000	0	Reduced costs for microchips.				
3493 -- SUPPLIES	74,630	43,942	61,492	60,000	60,000	4,500	2,000	2,000	6,800	4,300	Replace a few older PC's				
3496 -- INVENTORIAL ITEMS	0	0	0	2,500	2,500	17,000	0	0	20,000	3,000					
3505 -- ACCOUNTING AND AUDITING FEES	17,687	16,023	16,401	17,000	17,000	18,000	(700)	(700)	18,000	1,000					
3520 -- BANKING FEES	466	245	15,500	1,200	1,200	500	0	0	1,200	0					
3535 -- COMPUTER PROF SERVICES	20,441	22,151	17,316	18,000	18,000	0	0	0	18,000	0					
3545 -- CONSULT/MGT/IPC SERVICES	0	0	0	0	0	0	0	0	0	0					
3547 -- COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0					
3550 -- COUNTY OVERHEAD - RECLASSIFIED	58,151	50,492	46,493	50,000	50,000	80,000	(25,000)	(25,000)	80,000	(25,000)	Inventory items moved to 3935				
3575 -- DATA PROCESSING SERVICES	118,631	125,839	84,886	105,000	105,000	131,890	44,315	44,315	95,000	(70,000)	See Vet position added in				
3665 -- PROF & SPECIAL SERV-OTHER	0	0	0	0	0	5,000	0	0	5,000	0	Salaries and Benefits mid year				
3670 -- GIS SERVICES	0	0	0	0	0	198,842	0	0	198,842	0					
3763 -- VETERINARIAN SERVICES	175,235	132,347	182,724	165,000	165,000	750	(750)	(750)	1,500	0					
3800 -- EQUIPMENT LEASE & RENT	7,093	7,126	4,683	5,000	5,000	750	(750)	(750)	1,500	0					
3810 -- RENTS & LEASES-STRUC IMP & GRNDS	208,219	200,975	197,669	198,842	198,842	750	(750)	(750)	1,500	0					
3820 -- FIELD EQUIPMENT	3,320	591	347	1,500	1,500	18,000	0	0	18,000	0					
3835 -- ADVERTISING & PROMOTION SUPPLIES	2,726	1,659	452	1,500	1,500	500	0	0	500	0					
3935 -- INVENTORY MATERIALS PURCHASED	0	0	18,368	7,500	7,500	10,000	2,500	2,500	10,000	2,500					
3976 -- SPECIAL MISC EXPENSE - SUPPLIES	394	367	926	1,500	1,500	500	0	0	500	(1,000)					
4110 -- SUBSCRIPTIONS BOOKS & ED MATERIALS	0	0	483	500	500	500	0	0	500	0					
4120 -- TOWING	0	0	0	0	0	0	0	0	0	0					
4154 -- EDUCATION & TRAINING	4,889	1,998	657	3,500	3,500	3,000	(500)	(500)	3,500	0					
4162 -- LODGING	986	1,453	738	750	750	750	0	0	750	0					
4164 -- MEALS	0	257	192	600	600	500	(100)	(100)	600	0					
4166 -- MILEAGE	3,863	1,457	1,374	3,000	3,000	1,000	(2,000)	(2,000)	3,000	0					
4168 -- TRAVEL-OTHER	344	1,299	1,031	100	100	100	0	0	100	0					
4170 -- REGISTRATIONS	0	0	250	0	0	0	0	0	0	0					
4175 -- SERVICE CENTER CHARGES	44,454	38,836	39,109	36,000	36,000	36,000	0	0	36,000	0					

SANTA CRUZ COUNTY ANIMAL SHELTER
PROPOSED BUDGET FOR FISCAL YEAR 2013-14

Exhibit A

Accounts	Actual 2008-09	Actuals 2010-11	Actuals 2011-12	Budget 2012-13	Adj. Budget 2012-13	Est./Actuals 2012-13	Difference Adj Budget to EAS	UPDATE		Status Quo Change from 2012-13
								Status Quo 2013-14	Proposed	
4180 - TRAVEL ADVANCES	0	0	0	0	0	0	0	0	0	0
4310 - UTILITIES	91,083	86,252	86,627	87,000	87,000	85,174	(1,826)	87,000	87,000	0
4830 - PRINCIPAL ON LEASE PURCHASES	1,111,019	1,015,209	1,101,301	1,075,856	998,431	1,042,721	(33,135)	983,989	(91,867)	Restate closer to Avg. Cost
SUBTOTAL SERVICES AND SUPPLIES	93,434	147,118	95,947	107,672	107,672	107,672	0	119,907	12,235	Increase per Cost Plan
5980 - COUNTY OVERHEAD (See prev. 3550)	37,021	72,780	13,884	0	0	0	0	0	0	0
8404 - FIXED ASSETS	0	0	0	135,863	135,863	0	(135,863)	137,474	1,611	4% of Expenditures per JPA
9695 - APPROPRIATIONS FOR CONTINGENCY	3,221,806	3,205,064	3,243,597	3,532,425	3,532,425	3,402,326	(207,524)	3,574,332	41,907	Status Quo Increases
TOTAL EXPENDITURES	0	0	0	0	0	0	0	0	0	0
REVENUES	195,179	268,676	272,448	338,462	338,462	310,000	(28,462)	340,000	1,538	Adjusted per EA's
0100 - PROPERTY TAX-CURRENT SEC-GEN	11,449	2,479	4,007	3,000	3,000	3,500	500	3,000	0	0
0230 - ANIMAL LICENSES	1,041	249	2,256	2,500	2,500	1,500	(1,000)	1,500	(1,000)	0
0430 - INTEREST	0	0	140	0	0	70	70	0	0	0
0440 - RENTS & CONCESSIONS	0	0	0	0	0	0	0	0	0	0
0441 - RENTAL DEPOSIT/FORFEIT REVENUE	17,494	7,171	9,000	0	0	0	0	0	0	0
0872 - STATE MANDATED REIMBURSEMENTS	313,141	352,766	305,617	311,207	311,207	315,000	3,793	338,000	24,793	0
0884 - STATE-OTHER	0	0	1,380	0	0	1,000	1,000	1,000	1,000	0
1096 - FED OTHER	0	0	6,999	0	0	6,000	6,000	5,500	5,500	0
1510 - HUMANE SERVICES	2,469,089	2,111,072	2,163,849	2,217,945	2,217,945	2,217,945	0	2,217,945	0	0
2010 - ADMINISTRATIVE SERVICES	0	0	294	0	0	0	0	0	0	0
2022 - COST RECOVERY-OTHER	0	0	100	25,000	25,000	0	(25,000)	25,000	0	0
2044 - MEMBER CONTRIBUTIONS	0	0	11,566	7,500	7,500	20,000	12,500	20,000	12,500	realignment of revenues based on
2047 - CHARGES FOR CURRENT SERVICES	0	0	4,957	5,000	5,000	7,500	2,500	10,000	5,000	experience and expectation
2073 - ADMIN FINE FEES	0	0	116,865	126,000	126,000	85,000	(41,000)	100,000	(26,000)	adjusted expectation
2205 - ANIMAL MICROCHIP FEES	95,656	257,074	160,423	270,000	270,000	215,000	(55,000)	270,000	0	0
2206 - ANIMAL RABIES FEES	(1,430)	(518)	(169)	0	0	0	0	0	0	0
2207 - ANIMAL SPAY & NEUTER FEES	75,913	99,169	44,189	50,000	50,000	47,000	(3,000)	50,000	0	0
2334 - SALES OTHER TAXABLE	5,408	0	6,843	0	0	0	0	0	0	0
2362 - CASH OVERAGES	32,595	0	47,028	0	0	0	0	0	0	0
2372 - CONTRIBUTIONS AND DONATIONS	12,259	0	14,784	0	0	0	0	0	0	0
2380 - NSF CHECKS	123,890	171,219	171,219	0	0	0	0	0	0	0
2381 - NSF CHECK FEES	21,027	32,574	32,574	0	0	0	0	0	0	0
2384 - OTHER REVENUE	3,177,532	3,099,531	3,114,699	3,371,614	3,371,614	3,241,515	(130,099)	3,394,945	23,331	Status Quo Slight Decreases
2500 - BOND PROCEEDS	44,274	105,533	160,811	160,811	160,811	160,811	(77,425)	179,387	18,576	0.8%
2981 - LICENSES-CAPITOLA CITY	33,000	33,500	32,500	32,500	32,500	33,500	33,500	33,500	1,000	Added Vet Mid-Year
2982 - LICENSES-SANTA CRUZ CITY	2,000	4,000	4,000	4,000	4,000	4,000	4,000	5,000	1,000	0
2983 - LICENSES-SCOTT'S VALLEY CITY	0	0	0	0	0	0	0	0	0	0
2984 - LICENSES-COUNTY SANTA CRUZ	0	0	0	0	0	0	0	0	0	0
2986 - LICENSES-WATSONVILLE	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUES	3,177,532	3,099,531	3,114,699	3,371,614	3,371,614	3,241,515	(130,099)	3,394,945	23,331	Status Quo Slight Decreases
EXPENDITURES LESS REVENUES	44,274	105,533	160,811	160,811	160,811	160,811	(77,425)	179,387	18,576	0.8%
Positions Authorized	33,000	33,500	32,500	32,500	32,500	33,500	33,500	33,500	1,000	Added Vet Mid-Year
Positions Unfunded	2,000	4,000	4,000	4,000	4,000	4,000	4,000	5,000	1,000	0
Beginning Fund Balance										
Est. Ending Fund Balance Fiscal Year 2012-13										
Less 2012-13 Est/Actuals Net Cost										
Less 2012-13 Funding from SB90 Reserve										
Total Projected Fund Balance 6/30/12										
Funds Available from SB90 Reserve Carry Forward from 12-13										
Proposed Net Cost 2012-13 if Status Quo										
Estimated Fund Balance Available (Short)										
SB 90 Balance estimated 6-30-13										
If SB 90 Funds are allocated to fund shortfall in 13-14										
Balance SB90 fund balance for future years										

If remaining SB90 funds are spread over 3 years then Member Contributions would need to increase by 14-15 by \$14,049 plus COLA for any additional net cost increases after revenues.

Schedule of Local Government Contributions

	2009-10		2010-11		2011-12		2012-13		Members Status Quo 2013-14		Plan A - Members Adjusted for Pop. Chg. 2013-14		Plan A Status Quo 2013-14	
	County of Santa Cruz	1,200,449	1,139,121	1,168,288	1,170,768	1,169,547	1,169,547	1,169,547	1,169,547	1,169,547	1,169,547	(1,221)	2,418	
Santa Cruz	457,878	438,609	449,468	480,989	483,407	483,407	483,407	483,407	483,407	483,407	460,741	(1,244)		
Watsonville	459,826	434,762	445,231	461,986	460,741	460,741	460,741	460,741	460,741	460,741	104,250	48		
Scotts Valley	104,028	98,580	100,862	104,202	104,250	104,250	104,250	104,250	104,250	104,250	2,217,945	(0)		
Total Contributions	2,222,181	2,111,072	2,163,849	2,217,945	2,217,945	2,217,945	2,217,945	2,217,945	2,217,945	2,217,945	2,217,945	2,217,945		

	2009-10		2010-11		2011-12		2012-13		Status Quo 2013-14		Plan A - NO Change 2013-14	
	Total SCCAS Net Cost	2,222,181	2,111,072	2,163,849	2,217,945	2,217,945	2,217,945	2,217,945	2,217,945	2,217,945	2,217,945	2,217,945
Member Contributions	2,222,181	2,111,072	2,163,849	2,217,945	2,217,945	2,217,945	2,217,945	2,217,945	2,217,945	2,217,945	2,217,945	

DOF E-1 as of 1/1/13

	2013-14	Deducts UCSC
County	131,012	
Santa Cruz	62,372	(8,221)
Watsonville	51,612	
Scotts Valley	11,678	
Population Total	256,674	

**2012-13 County of Santa Cruz Proposed Budget
Allowed and Recommended Positions**

Exhibit C 6

INDEX	POSITION	Salary Range	2012-13 Allowed	2012-13 Mid-Year	2012-13 Total	2013-14 Request	2013-14 Recomm	Change From 12-13	2013-14 Unfunded
ANIMAL SERVICES									
702800	General Manager	9B	1.00		1.00	1.00	1.00	0.00	
	Supervising AS Field Manager	D8	1.00		1.00	1.00	1.00	0.00	
	Supervising AS Shelter Manager	D8	1.00		1.00	1.00	1.00	0.00	
	Veterinarian	BC		1.00	1.00	1.00	1.00	1.00	
	Animal Services Coord-PIO/volunteer	DO	1.00		1.00	1.00	1.00	0.00	
	Animal Services Coord-Animal Care	DO	1.00		1.00	1.00	1.00	0.00	
	Animal Services Coord-Watsonville	DO	1.00		1.00	1.00	1.00	0.00	
	Animal Services Coord-Client Svcs	DO	1.00		1.00	1.00	1.00	0.00	
	Admin Aide	JJ	1.00		1.00	1.00	1.00	0.00	
	Accountant II	HV	0.50		0.50	0.50	0.50	0.00	
	Clerk II/III	28/FB	1.00		1.00	1.00	1.00	0.00	
	Bldg Maint Work II	R8	1.00		1.00	1.00	1.00	0.00	1.00
	Animal Control Officer/II	D4/D6	6.00		6.00	6.00	6.00	0.00	2.00
	Animal Services Clk Disp	FC	1.00		1.00	1.00	1.00	0.00	
	Animal Svs Assistant	CD	5.50		5.50	5.50	5.50	0.00	1.50
	Animal Health Tech/Care Worker	D5/D2	9.50		9.50	9.50	9.50	0.00	0.50
	TOTAL		32.50	1.00	33.50	33.50	33.50	1.00	5.00

Extend all limited term positions until June 30, 2014

Adoption Fees		Current 2012-13	Proposed 2013-14
Dogs			
	Puppies 2-6 months	\$180	<u>\$ 195</u>
	Adults 7 mon-6 yrs	\$115	<u>\$ 130</u>
	Sr. Adult 6 yrs+	\$60	
Cats			
	Kittens 2-6 months	\$120	
	Adults 7 mon-6 yrs	\$100	
	Sr. Adult 6 yrs+	\$55	
	Rabbits	\$50	
	Rodents	\$25	
	Small caged birds	\$25	
	Exotic birds (i.e. parrots)	\$75	
	Small Livestock Goats	\$75	
	Large Livestock Cow	\$100	
	Horse	\$250	
	Chicken/Rooster	\$10	

Adoption Hold Fee, until 5:00 p.m. next business day, not applicable to adoption, non-refundable

Cat	\$20
Dog	\$25

Adoption fee for rescue/non-profit agencies is equal to the cost of the spay/neuter for only adoptable animals
 Adoption fee for rescue/non-profit agencies for Rabbits \$20
 Adoption fee for rescue/non-profit agencies include a microchip

Impound Fees

		Altered	* Unaltered
Cat	First Impound	\$ 30	\$ 30 + Penalty \$ 35
	Second Impound	\$ 50	\$ 50 + Penalty \$ 50
	Third Impound	\$ 75	\$ 75 + Penalty \$100
	Fourth/Subsequent	\$ 75	\$ 75 + Penalty \$100
Dog	First Impound	\$ 75	\$ 75 + Penalty \$ 35
	Second Impound	\$ 115	\$115 + Penalty \$ 50
	Third Impound	\$ 195	\$195 + Penalty \$100
	Fourth/Subsequent	\$ 225	\$225 + Penalty \$100

*Unaltered animal penalty fee provided under California Food and Agriculture Code section 30804.7 and 31751.7

Livestock:	Large: First Impound	\$200
	Second/Subsequent	\$250
	Small: First Impound	\$75
	Second/Subsequent	\$125
	A.C. Officer Services	\$75 /hour min.2 hours (after hrs)

Board Fees - Daily

Cats	\$20	
Dogs	\$25	
Other	\$20	<u>\$ 25</u>

License Fees – Dogs

Altered – one year	\$29	
Unaltered - one year	\$74	<u>\$ 100</u>
Late Penalty	\$15	
Senior Citizen (65+) - <u>one time</u> , one year, altered, one dog	\$29	<u>\$ 20</u>
Potentially Dangerous/Vicious dog – one year	\$200	
Unaltered Animal Certificate - one year	\$100	<u>\$100</u> per year
Exemption from Unaltered Animal Certificate	\$15	plus license fee

License Fees – Cats

Unaltered Animal Certificate – one year only	\$100	<u>\$100</u> per year
Late Penalty		\$15
Failure to license-if impounded		\$30
Feral Cat Colony Registration Fee		\$20

Quarantine Fees

Home Quarantine (Field Check)	\$75	
Shelter Quarantine	\$50	plus board fees

Service Fees

Microchip	\$25	
Dog/Cat trap rental	\$10	
Dog Humane Trap Deposit	\$255	
Cat Humane Trap Deposit	\$70	
Pick-Up Animal in a Trap	\$75	
Pick-Up of Owned Animal	\$75	
Use of Livestock Trailer	\$100/\$150	(1st /2nd time)

Medical Fees

Medical groom	\$45	
Medical nail trim	\$15	
Medication dispensed	\$20	
Vet procedure	\$25	
Rabies	\$14	
Medical bath	\$20	
Wound prep	\$35	

Owner Surrender of Animal

Owner Surrender of Dog	\$35	<u>\$ 50</u>
Owner Surrender of Cat	\$35	
Owner Surrender of Rabbit	\$25	
Owner Surrender of Exotic	\$55	
(snake, lizard, bird, turtle)	\$15-\$35	
small rodents	\$10-\$25	
Large livestock	\$100	
small livestock	\$75	
Large Exotic	\$55	

Protective Custody Fee

Owner Arrest	\$75 /hour min.(2 hours after hrs)
Confiscate/Humane	\$75 /hour min.(2 hours after hrs)
Emergency Hospital	\$25

Owner Requested Euthanasia \$50 Plus Disposal

Disposal of Owned Dead Animals	\$25 Up to 19 lbs	<u>\$ 30</u>
	\$35 20 – 69 lbs	<u>\$ 40</u>
	\$50 70 – 99 lbs	<u>\$ 55</u>
	\$65 100 – Up	<u>\$ 70</u>

Refund Processing Fee \$25

Animal Control Officer Services \$75/hour

Field Return of Owned Animal \$75 unaltered penalty fee if applicable

Spay/Neuter Fees for Impounded Animals

Cats

Neuter	\$45	<u>\$ 55</u>
Spay	\$80	

Dogs

Neuter 30 lbs/under	\$80	<u>\$ 100</u>
Neuter 50 lbs/under	\$90	<u>\$ 110</u>
Neuter 75 lbs/under	\$100	<u>\$ 120</u>
Neuter 99 lbs/under	\$115	<u>\$ 130</u>
Neuter +100 lbs	\$145	<u>\$ 150</u>
Spay 30 lbs/under	\$80	<u>\$ 100</u>
Spay 50 lbs/under	\$110	<u>\$ 120</u>
Spay 75 lbs/under	\$125	<u>\$ 130</u>
Spay 99 lbs/under	\$145	<u>\$ 160</u>
Spay +100 lbs	\$180	<u>\$ 190</u>

Planned Pethood Spay/Neuter Fees

Dog	\$100
Cat	\$50
Rabbit	\$75

"Fix-a-Pit" Program

all Pit Bulls & Chihuahuas	\$50
Animals over 100 lbs., in heat, pregnant or cryptorchid add	\$20

Fees for Additional Required Services

Microchip	\$25
License	\$29
Rabies	\$10
Late drop-off fee	<u>\$20</u>
Blood panel	\$55

ONE STOP Fees with Purchase of License

Rabies	\$ 10
Microchip	<u>\$ 25</u>

Nuisance Abatement Appeals Fee (County)	\$75
Non-sufficient Funds Check Fee	\$40
Puppy Training Deposits	\$100-\$200
Training Room Rental Fees	\$22

FINES FOR VIOLATIONS OF ANIMAL ORDINANCE – ADMINISTRATIVE CITATION PROGRAM

***Failure to license**

First offense in one year	\$100
Second offense in one year	\$200
Third offense in one year	\$500

****Failure to provide rabies vaccination,**

First offense in one year	\$100
Second offense in one year	\$200
Third offense in one year	\$500

Failure to display license (each dog)

\$50

*****Failure to spay or neuter dog or cat over 6 months, unless owner holds unaltered animal certificate**

First offense in one year	\$100
Second offense in one year	\$200
Third offense in one year	\$500

Dog running at large, first offense	\$100
Dog running at large, with one prior in one year	\$200
Dog running at large, with two priors in one year	\$250

Dog off leash, first offense	\$50
Dog off leash, second offense with one prior in one ye	\$100
Dog off leash, third offense in one year	\$150

Failure of owner to pick up after dog or cat defecating \$100

Habitual noisy animals (6.12.090) \$100

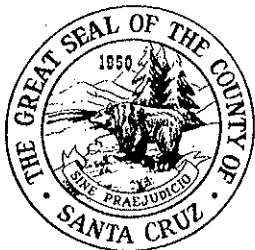
Permitting livestock to trespass, per offense \$200

All recommended penalties not subject to cure will be reduced by 50% if they are paid in full by 5:00 p.m. of the first business day following issuance.

*Citations for failure to license will be dismissed if cured within 7 calendar days, including day of issuance

**Citations for failure to provide rabies vaccination will be dismissed if cured within 7 calendar days, including day of issuance

***Citations for failure to spay or neuter dog or cat over 6 months, unless owner holds unaltered animal certificate will be dismissed if ASA receives evidence that animal was spayed or neutered within 30 calendar days, including day of issuance.



COUNTY OF SANTA CRUZ

MARY JO WALKER, AUDITOR-CONTROLLER
 701 OCEAN STREET, SUITE 100, SANTA CRUZ, CA 95060-4073
 (831) 454-2500 FAX (831) 454-2660

Edith Driscoll, Chief Deputy Auditor-Controller
 Pam Silbaugh, General Accounting Manager
 Marianne Ellis, Property Tax Accounting Manager

May 6, 2013

Melanie Sobel, General Manager
 Santa Cruz County Animal Shelter
 2200 7th Avenue
 Santa Cruz, CA 95062

Dear Melanie:

The Audit Division of the Auditor-Controller's Office has conducted your entity's annual financial audit for many years. During that time, we also performed your accounts payable and payroll functions. Performing both of these services could be viewed as an impairment to audit independence. In the past, generally accepted auditing standards (GAAS) allowed us to conduct the audit and provide an audit opinion on the financial statements as long as we *qualified* our audit opinion in regards to our independence in the Independent Auditor's Report, which we had done.

Recently, the American Institute of Certified Public Accountants (AICPA) undertook a "Clarity Project", which included revising *AU-C Section 705 - Modifications to the Opinion in the Independent Auditor's Report*, and is effective for audits of financial statements for periods ending on or after December 15, 2012.

Paragraph .16 of AU-C Section 705 states:

"When the auditor is not independent but is required by law or regulation to report on the financial statements, the auditor **should disclaim an opinion and should specifically state that the auditor is not independent** [emphasis added]. The auditor is neither required to provide, nor precluded from providing, the reasons for the lack of independence; however, if the auditor chooses to provide the reasons for the lack of independence, the auditor should include all the reasons therefor."

A *qualified audit opinion*, as we have issued in the past, is very similar to an unqualified or "clean opinion", but the report states that the financial statements are fairly presented with a certain exception. In our case, the exception was the independence impairment. A *disclaimer of opinion*, as we would be required to issue under the revised standards, is issued when the auditor could not form and consequently refuses to present an opinion on the financial statements.

SANTA CRUZ COUNTY ANIMAL SHELTER
May 6, 2013

It is my opinion, and the opinion of most County Auditor-Controllers in California, that because of the revised standards as they relate to the audit opinion and our independence impairment, we can no longer provide you with the audit service you need. We suggest that you obtain the services of an auditor or audit firm as soon as possible to begin preparing for your June 30, 2013, audit. I am providing a list of auditors and audit firms that we are aware of that perform audits of special districts, JPAs or non-profits in Santa Cruz County.

We are however available to compile your yearend financial statements that your new auditor will be auditing. In some cases the auditor will both prepare and audit the statements, as we have done for you in the past, but since it is already so late in the fiscal year the auditor you hire may prefer the statements already be compiled. If this is your preference, please notify us so we can schedule this work and provide you with a cost estimate.

We have appreciated working with you over the years, and can assist you if you decide to issue an RFP for your upcoming audit.

Sincerely,

Mary Jo Walker, CPA
Auditor-Controller

cc: Chairperson of the Santa Cruz County Animal Services Board
Susan Mauriello, County Administrative Officer
Christina Mowrey-Riggs, Principal Administrative Analyst

attachment: list of local audit firms