



Santa Cruz County Animal Shelter

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Amber Rowland - General Manager

SANTA CRUZ COUNTY ANIMAL SHELTER

BOARD OF DIRECTORS MEETING

June 10, 2024 AT 11:00 AM

Meeting Location: BOS Chambers, 701 Ocean St., Rm. 525, Santa Cruz, CA 95060

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 Santa Cruz County Animal Shelter Board of Directors during the oral communications period. All oral communications should be directed to items or issues that would be within the jurisdiction of the Santa Cruz County Animal Shelter 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 Consent Agenda

- p.1 5.1 Approve minutes of the April 8, 2024 Board meeting
- p.12 5.2 Accept reports of the General Manager and management team for April and May 2024
- p.16 5.3 Accept and file statistics for April and May 2024
- p.24 5.4 Accept and file FY 2022-23 Audit Report for SCCAS
- p.67 5.5 Appoint officers of the Board of Directors for FY 2024-25
- p.70 5.6 Approve the continuing agreements list for FY 2024-25
- p.72 5.7 Accept a \$5,000 gift from and anonymous donor
- p.73 5.8 Accept gifts totaling \$30,640.50 from the SCCAS Foundation

6.0 Regular Agenda

- p.74 6.1 General Manager’s oral report
- p.80 6.2 Consider a report back detailing plans to operationalize UC Davis Regents grant accepted at the April meeting
- p.92 6.3 Consider and approve an expenditure agreement with Animal Balance to conduct two high volume spay-neuter events.
- p.102 6.4 Consider and approve financial reports for April and May 2024
- p.107 6.5 Consider and approve a member contribution reallocation plan
- p.112 6.6 Consider and approve General Manager’s recommended budget for FY 2024-25

7.0 Adjournment

Correspondence

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 Joe Phares at 831-454-7206 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.

Consent Agenda Item 5.1

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 10, 2024
SUBJECT: Approve Minutes of April 8, 2024 Board Meeting

Recommendation:

Approve the minutes from the Santa Cruz County Animal Shelter Board of Directors Meeting held on April 8, 2024.

**Santa Cruz County Animal Shelter
Board of Directors Meeting
MINUTES
April 8, 2024 10:30 am
In-Person Meeting – Watsonville City Council Chambers**

VOTING KEY: A=Ainsworth, B=Bush, Co=Coburn, Ch=Chung, D=Dally, S=Schmidt, T=Thul V=Vides W=Walpole

First initial indicates maker of motion, second initial indicates the “second”; upper case letter=“yes” vote; lower case letter=“no” ()=abstain; ||=absent

Abbreviations: Board Member (BM), General Manager (GM), Field Services Manager (FSM)

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- 1.0 Called to Order and Roll Call: Chairperson Jon Bush called the meeting to order at 10:32 am.
 - 2.0 Introductions: Captain Donny Thul was announced as replacing Captain Anthony Figueroa as one of the two Watsonville board members.
 - 3.0 Consideration of Late Additions or Changes to the Agenda: None.
 - 4.0 Oral Communications:

Todd Stosuy, SCCAS Employee: advocated for the inclusion of the two middle management animal shelter-specific positions- Animal Services Field Manager and Animal Services Shelter Manager- in any salary compensation study. Currently, only the SEIU positions are under consideration. The two management positions are underpaid in comparison to other middle management positions in the County of Santa Cruz.

Jonathan Brown, Representative from CEMA union which represents Santa Cruz County middle managers – advocated for middle management position be included in any shelter compensation study.

Karen Coullahan, SCCAS Employee: Karen expressed that she was hopeful that the newly formed JPA Technical Advisory Committee would result in improvements to the shelter operation. To date, there have been no changes.

Megan Carroll- Megan stated that supervisors are underpaid, overworked, and disillusioned. More resources, more support and oversight are needed.

Jill Ganley, SCCAS Employee: Jill stated she has dedicated hours of her free time to attend JPA meetings and communicated her observations and concerns to the Board but the problems are still unaddressed and worsening by the day. She stated we need action and change; the management team is not doing its job; and the people and animals deserve better.

Jesse Williams, SCCAS Employee: He stated he has been an employee of the shelter for two years and was previously a volunteer; he took a pay cut to join the shelter staff; the prevailing atmosphere within the shelter environment is undeniably disheartening; staff are committed to addressing the challenges of the shelter despite limited funding and a static staffing level; and requested more resources, better leadership, and review of employee compensation.

Laura, Spay-Neuter Advocate: Laura stated that access to spay-neuter services is critical for this community and the shelter system; shelters are over-capacity; and please continue to offer low-cost spay-neuter services.

Kelly Souza, Spay-Neuter Advocate: Kelly stated she wanted to ensure that south county is heard and supported; Santa Cruz County Animal Shelter is a success story; the cat population is exploding; the new shelter General Manager Amber Rowland has been great in bringing new ideas to the table to help with cat over-population.

Meredith Dyer, SCCAS Volunteer: Meredith stated all shelter staff are underpaid and their salaries should be evaluated; she feels obligated to spend 20 hours a week at the shelter due to limited staffing; she supports free and low-cost spay-neuter services.

Lynne Achtenburg, Project Purr Founder: Stated she wanted to acknowledge and thank Amber Rowland for being a true partner with county non-profits in their efforts to help animals; acknowledged Former Supervisor Jan Beautz as a major donor and supporter of Project Purr; that Lynne herself is a recipient of United Way and Red Cross awards; and she looks forward to continued partnership with the shelter.

5.0 Consent Agenda

5.1 Approved minutes of the February 12, 2024 Board meeting.

5.2 Accepted reports of the General Manager and Management Team for February and March 2024.

5.3 Accepted and file statistics for December 2023 and January 2024

5.4 Approved the third quarter report of all claims under \$10,000

5.5 Approved the third quarter journal entry payments with the County of Santa Cruz

5.6 Accepted gifts totaling \$6,500 from the SCCAS Foundation

Public Comment: None

Board Comment: None

Vote: A Co B Ch D S T V W

Item approved unanimously.

6.0 Regular Agenda

6.1 General Manager's Report

- Two All-Staff meetings were held during February and March: a calendar year-end briefing & a training for the upcoming "kitten season".
- Our month-long "Somebody to Love" adoption promotion in February kept animals moving through the shelter in late winter.
- We had significant forward movement on some long-standing legal cases. Special thanks to Animal Care and Animal Control teams for handling two particularly heart-wrenching cases during this reporting period: the hearings and ultimately the Destruction Order for two dogs deemed vicious, and the impoundment, transport, and euthanasia of 12 dogs and puppies with advanced parvovirus from an overwhelmed caretaker. Those were very tough, but the staff handled them with incredible compassion, professionalism and teamwork.
- There is some proposed legislation at the State level, AB 2265 that would impose multiple unfunded mandates on shelters, so I've signed on to an opposition letter, joining at least 70 other animal welfare and municipal organizations.
- We've been working on developing the proposed budget for FY 24-25, with recommendations for increased member contributions.
- We discovered two errors made several years ago in calculating JPA member contributions, and those errors were carried over for the last few years. We've made corrections to those calculations and have a recommendation for how to smooth those corrections in. This is described in Item 6.4 of today's agenda.
- Overall, shelter Intake was down this year compared to last Feb/March - but last year's numbers included 200 animals from a single case. Without those included, we took in just 19 more animals this period than last year.
- We had 121 MORE adoptions this year than last during the same period, and more reclaims and transfers as well.
- The staff is doing a fantastic job keeping animals moving through our shelter and back out into the community, where they belong, which meant we continued the "slower season" pattern of fewer animals coming IN than going OUT, but we know that...
- The Shelter's "slow" season is about to come to an end.
- The "slower season" did allow us to do more targeted outreach... just a few examples are here...

- Oso, the dog we helped in December after he was shot in the shoulder. We got his mom, sister, and ½-brother into the shelter to be fixed!
- One of our officers spoke to an elderly woman because her 3 dogs were matted. She reported that arthritis in her hands made it too painful to brush them and she was worried because she was having surgery on both hands that week. The officer contacted Omar, in Animal Care, who's an excellent groomer, and because we didn't have many dogs at the Watsonville shelter that week, he was able to bathe and groom the dogs for her! One was dog surrendered to lighten her load, and was quickly adopted.
- Negra, the Rottweiler, was found living in terrible conditions. Our officers worked with her owners to get their yard cleaned up and provide some free materials to fix their fence so she could be unchained, and she spent several days at the shelter to be spayed.
- In February, thanks to the “slower season” and our fantastic team, we also “caught up” on all spay/neuter surgeries needed by pets that had gone out with adopters last year as “foster-to-adopters” as well as fixing all the animals in the shelter.
- In March, we made 68 appointments available for subsidized Planned Pethood surgeries for owned cats, and we plan to do 44 more in April...
- We completed significantly more surgeries in the first quarter of 2024 than in '22 or '23.
- We have a few staff vacancies, which will be a little challenging.
- Personnel and supplies & services costs continue to rise.
- We've gotten started making much-needed improvements to our cat caging in Watsonville by adding grant-funded portals – we had a delay in the manufacture of some special parts, but should finish that project this month.
- We had an attempted break-in at the Santa Cruz Shelter overnight on March 23rd, but our motion-activated lighting startled the person and we got very clear images of him with our security cameras, which have been shared with law enforcement.
- The General Manager office was moved from the annex to the main shelter building admin area.

- Moving some donated caging into the Annex, and Clinic staff have cleaned and checked surgical equipment there, in case it needs to be activated for higher-volume and/or larger-dog surgery days.
- The February adoption promotion and events were very successful and popular.
- Megan, our Volunteer Coordinator, did a series of fun educational tours with students from Live Oak School District.
- In March, our St. Pittie's Day promotion was a big hit, with 21 local breweries, cideries and pubs participating. Proceeds went to our Dog Enrichment program, which is volunteer-run and is doing incredible work.
- The Top Dog Film Festival at the Rio Theatre was a sell-out, and some proceeds benefit the shelter.
- We are updating our ACO uniforms after discussion with staff and SEIU.
- Recognized the SCCAS Foundation: they are KEY to our operations: In addition to major monetary support for hard costs like fencing, clinic equipment, and a forthcoming new washing machine, they provide critical in-kind support to our print, on-line and social media presence, as well logistical support for our community events. They've been working very hard to re-build and restructure to become an even stronger support for the shelter, and I want to give them the recognition they deserve!

Public Comment: None.

Board Comment:

BM Chung: thanked the SCCAS Foundation for their support and offered the JPA Board support. Expressed satisfaction with the increased spay-neuter stats and the re-starting of the Planned Pethood Program. Also asked about the proposed legislation that GM Rowland expressed concerns about.

GM Rowland: indicated that they are early in the legislative process, it is well-intentioned but would have a lot of negative impacts on the shelter.

BM Chung: Asked how the shelter will mitigate staff leaves as we enter the busy season.

GM Rowland: The Shelter can't easily mitigate animal control officer leaves due to the level of training required to become an officer so we will need to pull back on advocacy efforts. We are working to fill openings in client services and animal care.

BM Dally: Expressed interest in adding the two shelter-specific mid-managers into the salary study.

BM Bush: Supported that potential action.

BM Walpole: When can we request this come back for Board vote?

BM Coburn: We would need to add it to a future agenda.

6.2 Considered Accepted a \$200,000 grant award from the UC Davis Regents to fund spay/neuter services and authorize the General Manager to sign the award agreement and take appropriate actions.

GM Rowland: Low and no-cost spay-neuter services are very scarce. Project Purr has been a tremendous resource for these services and has lost major funding. The grant-funding will serve as a stop-gap measure to offset Project Purr lost funding, and keep these services available.

Public Comment:

Joan DeNeffe: Joan stated this grant funding is fabulous and Project Purr has done amazing work to reduce cat population in Santa Cruz County. Joan expressed concerns that Project Purr supports community cats, however the SCCAS must comply with the law that does not support community cats. Joan recommended that this be stipulated in a written agreement with Project Purr.

Jill Ganley, SCCAS Employee: the rise in demand for spay-neuter has come from friendly cats and not from feral cats. We need funding for friendly, owned animals more than for feral, unsocial cats. Jill expressed concerns about the transparency of the plan for the use of the grant funds.

Kelly Souza, Project Purr Volunteer: Project Purr requires a caretaker for all residents requesting services from Project Purr. Each cat is micro-chipped, and Project Purry keeps records on where each cat lives. We don't abandon cats. We provide spay-neuter and trap-neuter-return services. Without Project Purr, the cat population would explode.

Laura, Advocate: Lives in Monterey County, has trapped over 200 cats in Santa Cruz County as well. Shelters are over-capacity and we are in a crisis. Santa Cruz County has been successful in adopting more animals that are being euthanized. Other counties are euthanizing many animals each day. Santa Cruz Shelter is offering spay-neuter through Planned Pethood. We are lucky that Amber Rowland requested this grant. We need to accept this grant.

Lynne Achtenberg: Project Purr acts as a go-between as the general public can be fearful of coming to the shelter for support with feral cats. Project Purr microchips and records all cats under Project Purr. Project Purr knows where all cats live and who the caregivers are. 80-90% of all cats born are from feral cats.

Feral cat spay-neuter is a critical component of slowing population growth and allows more funding to be spent on social cats.

Board Comment:

BM Coburn: How are we going to ensure compliance with existing law? How would we memorialize use of the funds?

GM Rowland: Project Purr would not be funded directly but the funds would be directed to the veterinary clinics who provide spay-neuter services and would mitigate Project Purr's lost funding. This is much-needed additional funding. There are more details to work out. Funding could be used for not only feral cats but for low-cost spay-neuter. We have systems in-place to pay external vets for spay-neuter services.

BM Coburn: Stated we have a general need for low-cost spay-neuter services and hopes that the funds could help in a number of different situations cats/dogs, low-income, etc.

BM Schmidt: Do we have a list of veterinary providers who are contracted with the shelter to provide spay-neuter services? How would that work under the grant?

GM Rowland: Project Purr utilizes a few core providers. The Shelter uses a number of local providers to assist with spay-neuter services.

BM Schmidt: Will you be using a provider network to increase spay-neuter capacity? And how will you choose which provide and what type of animal (cat/down, feral/friendly, etc.).

Clerk Phares: Ideally residents would be able to directly deal with the participating provider of their choice. We intend to reach out to all area vets to solicit their participation and negotiate favorable spay/neuter rates. We have several vets already offering us discounted services. We would want the system to be easy for both clients and providers to navigate. Rates would vary depending on each client's ability to pay. We have time to design/implement a process as this program likely won't kick-off until July. We need to comply with our animal ordinance.

BM Schmidt: Clarifying the program parameters will help alleviate concerns.

BM Chung: Agreed with BM Schmidt and stated we need to ensure the funds are used based on equity and data.

BM Coburn: Stated that if the Board approves the grant today, it would be helpful to have a report back in June with detail on how the program will work and ensure it is in alignment with supporting Board goals and the ordinance.

BM Vides: Agreed with BM Coburn and commented that this is a good opportunity to tap into available funds and help the community with spay-neuter. A report back will be helpful.

Modified Motion:

BM Coburn: Made motion to approve recommended action with the additional direction that the Board receive a report back in June detailing how the proposed grant program will operate.

Vote: Co V A B Ch D S T W

Item approved unanimously.

6.3 Considered and approved financial reports for February and March 2024

GM Rowland read the financial report.

Public Comment: None

Board Comment: None

Vote: Ch S A B Co D T V W

6.4 Considered and deferred vote on member contribution reallocation plan to the June JPA Board meeting

GM Rowland: Reviewed written report delineating allocation errors and the proposed reallocation plan.

Public Comment: None.

Board Comment:

BM Schmidt: City of Santa Cruz would realize a 28.65% increase to their member contributions if you add the reallocation plan and a 10% general budget increase.

BM Coburn: We can consider the timing of the reallocation plan to address part of the deficit this year and extend the plan over multiple years.

BM Schmidt: We will need to review the plan with fiscal staff.

BM Coburn: Recommended we not take action today and vote on the item in June.

Clerk Phares: Recommended shelter management work with the members between now and June to develop a workable solution.

Modified Recommendation:

BM Coburn: Directed shelter management to work with the members to work with the impacted agencies on an appropriate resolution to correct the allocation errors and return to the Board in June for consideration.

Vote: Co A B Ch D S T V W

6.5 Approved an AUD74 authorizing the General Manager to transfer appropriations in the amount of \$340,112.

GM Rowland: Reviewed the request for transfer, delineating the rationale for the request.

Public Comment:

Laura, Spay-Neuter Advocate: Commented that the cost of pet food has increased exponentially and requested the Board approve the request.

Board Comment: None

Vote: S W A B Co Ch D T V

6.6 Considered General Manager's proposed budget for FY 2024-25

GM Rowland: Reviewed the written budget request and recommended a 15% increase to member contributions to continue moving toward a balanced budget model. This increase would cover the increases to our operational costs without increasing staffing, and slightly reduce the operating budget structural deficit. The average member contribution increase over the past ten years has been 4.8% which has led to an ongoing structural deficit.

Clerk Phares: The 10%, 15%, and 20% increase scenarios work toward reducing the structural deficit. The reserve funds required to offset the deficit are quickly being diminished. Ultimately, we'd like to eliminate the structural deficit so that future increases can be used to increase staffing and programs rather than simply reduce the deficit.

GM Rowland: We have presented three models and are available for discussion between now and presenting the recommended budget at the June meeting.

Clerk Phares: For the member contribution we incorporated the member allocation plan adjustments as delineated in item 6.4.

Public Comment:

Laura, Spay-Neuter Advocate: Thanked the Board for approving the \$200,000 grant, thanked Project Purr for their ongoing work, and thanked the Board for working with GM Rowland collaboratively.

Joan DeNeffe: Commended the Board for working to deal with the structural budget deficit and recommended the Board support the 15% budget increase.

Gary Bencomo, SCCAS Foundation Board Member: encouraged the Board to complete compensation studies agency-wide to prevent future equity issues.

Kelly Souza, Project Purr Volunteer: Encouraged continue support for spay-neuter program.

Board Comment:

BM Coburn: What does the increase in extra help support? Is there potential for other grant opportunities?

GM Rowland: Increase in extra help is due to increase in shelter population which has required additional staffing support and the potential addition of facilities maintenance support as well as custodial support.

Clerk Phares: Our FY 24-25 budget is based on current year estimated actuals.

GM Rowland: There are other grant opportunities and possibly more state funding available and we hope that both the shelter and the shelter foundation can apply for and land more grants. More guidance would be welcomed on grant application processes in order to increase transparency.

Clerk Phares: the member contribution represents 70% of our total budget, with fees, donations, and reserve funds making up the rest.

7.0 Adjourned to Closed Session at 12:08 p.m.

7.1 Public Employee Performance Evaluation [Cal. Govt. Code §54957(b)]
Joint Powers Authority Board's Performance Evaluation of General Manager

ATTEST: _____
Chairperson Bush

Clerk Phares

Consent Agenda Item 5.2

TO: Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 10, 2024
SUBJECT: Report from the General Manager for April and May 2024

This report is provided to give a brief synopsis of the programs provided, and services rendered through the dedication and commitment of Santa Cruz County Animal Shelter's (SCCAS) staff and volunteers. Shelter statistics for this period are attached.

General:

- AB 2265, the proposed legislation we opposed, was turned down by the California Assembly.
- Our 2023 Audit was completed and "clean."
- We are fully-staffed, however loss of Extra Help staff in Client Services and medical leaves in Animal Control continue to be a strain. Animal Control has identified a candidate for a temporary position and continue to handle the same volume of calls, but response times are higher.
- Joe Phares' departure will be deeply impactful shelter wide. Sincere thanks to Joe for his years of outstanding service!
- The Technical Advisory Subcommittee held a meeting in May to discuss and work on a wide range of issues and operational matters.

Operations

- Intakes and outcomes during the period were remarkably consistent with those for last year during the same period (if we adjust for the large number of lizards, spiders and exotic insects we took in as part of an Animal Control case last year). We had a bit of an uptick in stray intakes, but also a bit of a reduction in owner surrenders as well as a nice increase in returns to owner.
- From January through May of 2024, SCCAS provided spay/neuter surgery for 761 shelter-owned and 330 community-owned cats and dogs. All spay-neuter surgeries of community-owned animals are subsidized through our Planned Pethood program with low- and no-income residents receiving services at minimal or no cost.
- With the SCCAS Foundation, we've just applied for a Banfield veterinary equipment grant. If awarded, we'll be able to further increase our s/n capacity through the purchase of additional "surgery packs" – the sterilized implements used to perform surgery.
- On June first we partnered with the Santa Cruz SPCA and participated in the first-ever California Adopt-A-Pet Day and got 37 pets adopted. All adoption fees were covered by the ASPCA.
- In spite of all those adoptions, the shelter remains very full, as adoptions of large breed dogs have continued to be slow and kitten & puppy intake have begun their seasonal increase.

Facilities/Assets

- Our new, larger-capacity washing machine was delivered and installed.
- Additional fencing improvements at Santa Cruz shelter, funded by SCCAS Foundation, to be completed this week.

- We have a bid for replacing deteriorated wooden fencing along the west perimeter of Watsonville shelter facility with slatted chain-link fencing and improved vehicle and pedestrian gates.

Community

- Dr. Maris and I met with Animal Balance representatives to plan for our Planned Pethood surgery clinics scheduled for August and November.
- In response to some parvovirus cases along the Watsonville levee, we conducted two “walking vaccine clinics” to provide vaccinations to pet owners camping in that area.
- We conducted 2 Healthy Pets for All vaccination clinics under the new legislative requirements for those activities: one in Santa Cruz serving about 20 pets, and one in Watsonville, serving about 80 pets.
- We celebrated Volunteer Appreciation Week in April with a fun event to thank our nearly 200 active volunteers.
- SCCAS Foundation members and I met with both the Community Foundation of Santa Cruz and Friends of Watsonville Animal Shelter.
- Board member Nicole Coburn and I met with Supervisor Hernandez and his staff, and I’ll be doing shelter tours with them this month.

Statistics:

Latest period statistics attached separately.

Recommendations:

Accept and file the reports of the management team for the months April and May 2024.

Administrative Services Board Report

April and May 2024

Prepared by: Joe Phares, Admin. Svcs. Officer II

Personnel

Open Positions

- Animal Care Worker – Extra Help – Matt Gibson was hired in May and we are in the process of hiring a second extra help worker who should start in late June.
- Animal Health Specialist – we made a hire and the new employee will be completing their in-processing on June 11 and will hopefully be cleared to start work by Saturday, June 15.
- Animal Services Assistant – we hired Annie Miller, one of our extra help workers, and she started in the full-time position in May.
- Animal Services Assistant – Extra Help – we have requested a new recruitment to develop a candidate pool. We anticipate hiring up to three extra help workers in this job classification and are especially needing bilingual candidates.
- Administrative Services Officer II – we are currently interviewing candidates for this position.
- Animal Control Officer I – Substitute Appointment – we have made a job offer and are working with the Personnel Department on the hiring process. We anticipate the hire being able to start work in late June or early July.

Summary

31 of 31 full-time positions are currently filled. SCCAS also currently employs five extra help staff to support client services, animal care, and clinic operations.

Facilities

Santa Cruz Shelter

- A new commercial washer purchased (\$19,977.09) and installed to replace a 15+ year old model. The new washer has a 50% larger capacity. The washer was fully funded by a donation from the SCCAS Foundation.
- Additional new fencing and gates will be installed in mid-June. This expense (\$4,555) was also funded by the SCCAS Foundation.

Watsonville Shelter

- A fencing contractor completed a walk-through and is developing a quote for replacing wooden fencing and gates along the west side of the property for improved functionality, accessibility, and safety.

Information Services

- Five new pc's were installed in late April to replace older models.
- Five laptops were installed to replace the Animal Control Officer pc's which will improve efficiency by allowing them to complete some of their computer work while in the field.

Animal Control Board Report

April and May 2024

Prepared by: Todd Stosuy, Field Services Manager

- Due to an outbreak of parvovirus within the homeless encampment at the Watsonville levee, we coordinated with the Shelter Manager and did two emergency vaccine clinics for dogs living with persons experiencing homelessness. We also assisted one person in obtaining free veterinary services for their dog that tested positive for parvovirus. The dog survived.
- I provided training for County Vector Control on dog bite prevention and safety.
- We filed charges with the District Attorney on several animal cruelty/neglect cases. The first was in Aptos and involved dog neglect, resulting in multiple dogs dying. The second two occurred within the City of Watsonville and involved dog neglect. The first involved a dog being severely emaciated due to lack of care and the second involved a dog requiring euthanasia due to neglect.
- The District Attorney accepted charges on a City of Watsonville case we filed several months regarding a dog being severely emaciated due to neglect. The DA filed the charges as felonies.
- I was invited to join the County's Hoarding Task Force and attended the first meeting. This is a collaborative group founded by Adult Protective Services and Housing Matters to meet, discuss, and brainstorm positive outcomes for those involved. Hoarding often involves animals.
- We continue to do probation checks on a convicted cat hoarder within the City of Santa Cruz. She has searchable probation which allows us to check to ensure she isn't continuing to hoard and neglect cats.
- We had several cases involving neglected puppies. These occurred in Live Oak, unincorporated Watsonville and the City of Santa Cruz. In all cases the puppies were surrendered to the Animal Shelter, and we coordinated spay/neuter for the adult dogs to prevent future litters.
- We are phasing out the use of firearms to dispatch wildlife to ensure we are following best practices and to avoid agency liability. Fish and Wildlife has agreed to handle calls for service in all areas of the County, except for roads covered by California Highway Patrol (CHP). CHP already handles calls for service for deer on roads they patrol. We will continue to respond to all other injured/sick wildlife and have them humanely euthanized at the Animal Shelter.
- One officer remains on maternity and a second officer will be going out on maternity in June. This leaves three officers and I to provide 24-7 coverage. I interviewed several candidates for a temporary animal control officer position and am currently doing background checks.
- We are investigating an illegal dog abandonment case in unincorporated County that resulted in the death of several dogs. In a separate case, I filed charges against a person that lives out of County for illegally abandoning several puppies at a City of Capitola Park.
- We issued an Order for Destruction on a previously declared Vicious Dog in Aptos. The owner appealed and we have a hearing in June.

Consent Agenda Item 5.3

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 10, 2024
SUBJECT: Accept and file Statistics for the Months of April and May 2024

Recommendation:

Accept and file the attached statistical report for the months of April and May 2024.



Santa Cruz County's Open-Door
ANIMAL SHELTER
 Serving Our Community's Neediest Animals

Kennel Statistics Report
 Animals Taken Into Shelter from 04/01/24 to 05/31/24
All Jurisdictions Combined

	DOG	PUPPY	CAT	KITTEN	BIRD	RABBIT	OTHER	TOTAL
Adoption Return	10	1	1	0	0	1	0	13
Born@Shelt	10	0	5	14	0	0	0	29
Dead on Arrival	14	0	7	0	0	0	6	27
Owner Requested Euthanasia	43	9	16	0	9	0	5	82
Pph	39	7	65	6	0	0	0	117
Protective Custody	26	7	3	1	0	2	0	39
Quarantine	4	0	0	0	0	0	0	4
Safe Hold	4	0	2	0	0	0	0	6
Stray	178	37	176	197	6	2	14	610
Surrendered by Owner	83	30	91	67	5	9	15	300
Transfer	2	0	0	0	0	0	0	2
Wildlife	0	0	0	0	53	0	30	83
TOTAL	413	91	366	285	73	14	70	1,312

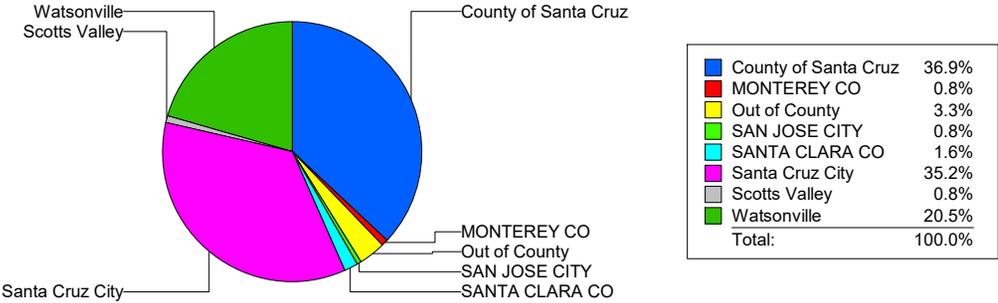
Kennel Statistics Report
Animals That Left Shelter from 04/01/24 to 05/31/24
All Jurisdictions Combined

	DOG	PUPPY	CAT	KITTEN	BIRD	RABBIT	OTHER	TOTAL
Adopted	90	33	71	50	6	8	4	262
Died	0	0	2	3	0	0	0	5
Disposal	2	1	8	2	0	0	2	15
Euthanized	43	2	49	24	1	0	3	122
Pph	33	6	66	5	0	0	0	110
Relocate Wildlife	0	0	0	0	0	0	1	1
Returned to Owner	154	17	50	6	1	3	0	231
Transferred to Another Shelter	34	9	58	49	6	6	14	176
TOTAL	356	68	304	139	14	17	24	922

Euthanasia Totals from
04/01/24 to 05/31/24
All Jurisdictions Combined

<u>Reason for Euth</u>	<u>Animal type</u>						Total
	DOG	PUPPY	CAT	KITTEN	BIRD	OTHER	
	1	0	3	0	0	0	4
< 8 Weeks	0	0	0	7	0	0	7
Aggressive	16	0	3	0	0	0	19
Bite Hx	1	0	0	0	0	1	2
Fail2Thrv	0	0	0	1	0	0	1
Feline Leukemia	0	0	1	0	0	0	1
Field Hist	1	0	0	0	0	0	1
Medical	0	1	20	2	1	1	25
Observed Behavior	13	0	6	1	0	0	20
Parvo	0	1	0	0	0	0	1
Prewean	10	0	10	11	0	0	31
Ringworm	0	0	1	0	0	0	1
Scvh	0	0	1	0	0	0	1
Suffering	0	0	1	1	0	1	3
Unsocial	1	0	3	1	0	0	5
Total	43	2	49	24	1	3	122

Monthly Percentage of Euthanasia by Jurisdiction



CO:County, SC:Santa Cruz City, CP:Capitola, SV:Scotts Valley, OO:Out of County, UC:UCSC, WA:Watsonville

Animals on hand on May 31, 2024 = **224**

**Animals Taken Into the Shelter From All Jurisdictions
Combined Y-T-D Beginning 07/01/15**

	DOG	PUPPY	CAT	KITTEN	BIRD	RABBIT	LIVESTOCK	OTHER	Total
Adoption Return	236	44	108	66	16	8	0	3	481
Born@Shelt	48	14	50	154	0	77	0	46	389
D2D	20	2	13	1	0	0	0	3	39
Evacuation	94	0	205	12	195	16	35	24	581
Flood	1	2	2	1	0	0	0	0	6
Pph	349	36	411	80	0	0	0	0	876
Protective Custody	1,182	115	151	52	751	14	28	65	2,358
Quarantine	159	5	57	20	0	0	0	76	317
Safe Hold	91	8	28	3	5	1	1	135	272
Stray	9,352	1,159	7,622	6,469	702	463	69	483	26,319
Surrendered by Owner	3,502	836	3,062	2,350	1,040	596	69	1,420	12,875
Transfer	290	118	69	190	880	5	0	14	1,566
Total	15,324	2,339	11,778	9,398	3,589	1,180	202	2,269	46,079

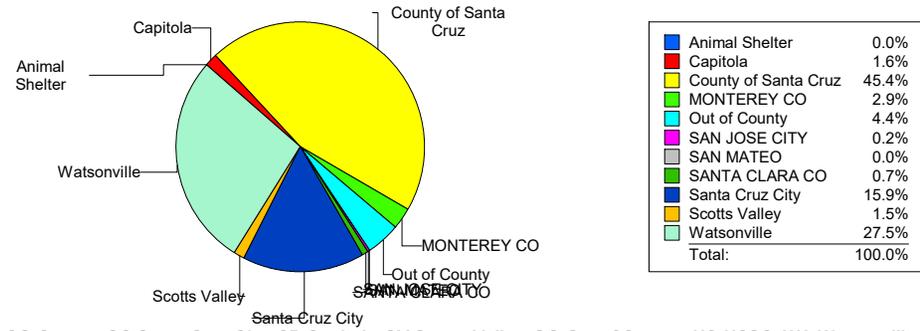
**Animals That Left the Shelter From
All Jurisdictions Combined Beginning 7/1/2015**

	DOG	PUPPY	CAT	KITTEN	BIRD	RABBIT	LIVESTOCK	OTHER	Total
Adopted	4,074	1,505	3,706	5,694	1,779	332	47	472	17,609
Died	15	1	63	65	35	11	1	12	203
Disposal*	327	11	901	83	113	17	4	105	1,561
Euthanized	1,991	124	2,840	1,021	746	118	9	425	7,274
Found	1	0	0	0	0	0	0	0	1
Missing	3	0	19	2	4	0	0	6	34
Pph	205	24	308	52	0	0	0	0	589
Returned to Owner	7,363	262	1,951	175	573	75	71	108	10,578
Transferred to Another Shelter	1,263	218	2,169	1,873	287	623	58	1,123	7,614
Wildlife Relocated	1	0	0	0	0	4	0	2	7
Total	15,243	2,145	11,957	8,965	3,537	1,180	190	2,253	45,470

* Doa intakes and euthansia requests are not included in these overall stats. The exception are the disposals which may be listed above. These are dead animals that were confiscated for investigation and then disposed of after completion of investigation.

Y-T-D Percentage of Intake Total By Jurisdiction

*



CO:County, SC:Santa Cruz City, CP:Capitola, SV:Scotts Valley, OO:Out of County, UC:UCSC, WA:Watsonville

Regular Agenda Item 5.4

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 10, 2024
SUBJECT: Accept and File Audit Report of Santa Cruz County Animal Shelter
for the Year Ended June 30, 2023

Recommendation:

Accept and file the audit report of Santa Cruz County Animal Shelter for the year ended June 30, 2023

Santa Cruz County Animal Shelter
Audited Financial Statements
As of and for the Fiscal Year Ended June 30, 2023
with Independent Auditor's Report

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Independent Auditor's Report

**The Board of Directors
Santa Cruz County Animal Shelter
Santa Cruz, California**

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Santa Cruz County Animal Shelter (the Shelter), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Shelter's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Shelter as of June 30, 2023, and the respective changes in its financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Shelter and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Shelter's ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shelter's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Shelter's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 12 and the required supplementary information on pages 34 through 37 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2024, on our consideration of the Santa Cruz County Animal Shelter's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Shelter's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Shelter's internal control over financial reporting and compliance.

**Pauline Erica Ong, CPA
North Hills, California
April 11, 2024**

This section of the Santa Cruz County Animal Shelter's (the "Shelter") annual financial report presents a discussion and analysis of the Shelter's financial performance for the year ended June 30, 2023. Readers are encouraged to consider the information presented here in conjunction with the Shelter's basic financial statements following this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Shelter's basic financial statements consist of three components: (1) **Government-wide** Financial Statements, (2) **Fund** Financial Statements, and (3) **Notes** to the Basic Financial Statements. Required Supplementary Information is included in addition to the basic financial statements.

Government-wide Financial Statements are prepared using accrual accounting method to demonstrate the Shelter's operational accountability, while the Fund Financial Statements are based on modified-accrual accounting to demonstrate its budgetary accountability. Reconciliations of the Fund Financial Statements to the Government-wide Financial Statements are provided to explain to readers the differences created by this integrated approach.

Government-wide Financial Statements

The Government-wide Financial Statements provide a broad overview of the Shelter's finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the Shelter's assets, deferred inflow and outflow, and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether or not the financial position of the Shelter is improving or deteriorating.

The *Statement of Activities* presents information showing how the Shelter's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods, such as revenues pertaining to uncollected intergovernmental revenues, and expenses pertaining to earned but unused vacation and sick leave.

Both Government-wide Financial Statements distinguish functions of the Shelter that are principally supported by intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Shelter include general government, member services, health and sanitation, public assistance, education, housing services, and community development among others.

The Government-wide Financial Statements can be found immediately following this discussion and analysis.

Fund Financial Statements

The Fund Financial Statements are designed to report information about groupings of related accounts which are used to maintain control over resources that have been segregated for specific activities or objectives. The Shelter, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. All the funds of the Shelter are governmental funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements-i.e., most of the Shelter's basic services are reported in governmental funds. These statements, however, focus on (1) how cash and other financial assets can readily be converted to available resources and (2) the balances left at year-end that are available for spending. Such information may be useful in determining what financial resources are available in the near future to finance the Shelter's programs.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Shelter maintains two governmental funds organized according to their type: general fund and capital fund. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances.

Notes to the Basic Financial Statements

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the Government-wide and Fund Financial Statements.

Required Supplementary Information

The Shelter provides for the necessary disclosures for compliance with GASB 68 Pension, and GASB 75 Other Post-Employment Benefits, which are the schedule of changes in the net liability and related ratios, and the schedule of plan contributions.

Financial Highlights

As of June 30, 2023, the Shelter's total deficit in net position was \$3,221,753. The government's total net position decreased by \$143,365. This is mainly due to the following:

- As of June 30, 2023, the Shelter's governmental funds reported combined ending fund balances of positive \$2,002,816 or a decrease in fund balance of \$114,814 in comparison with the prior year.
- As of June 30, 2023, fund balance for the general and capital funds were \$1,633,270 and \$369,546, respectively, and represent 33% and nil of the total expenditures.
- The total increase in the Shelter's investment in and donated capital assets for the current period is mainly due to the purchase of surgical equipment, installment of additional security camera system, new vehicle, and donated cat kennels.
- The change in net position was primarily due to the recognition of additional right-of-use asset and lease liabilities, as required by GASB 87, and the changes in net pension and OPEB liabilities, as required by GASB 68 and 75, respectively.

**Santa Cruz County Animal Shelter
Management's Discussion and Analysis (Unaudited)
Year ended June 30, 2023**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Government-wide Financial Statements provide both long-term and short-term information about the Shelter's overall financial position. This analysis addresses the financial statements of the Shelter as a whole. The Statement of Net Position (Deficit) includes all the Shelter's assets, liabilities and deferred inflows of resources. The Shelter's net position is a useful measurement of its financial health. Net position can be tracked over time to assess whether the Shelter's financial health is improving or deteriorating. However, readers will need to consider other nonfinancial factors, such as the condition of the Shelter's infrastructure to assess the overall health of the Shelter.

Statements of Net Position (Deficit)

	Governmental Activities			
	2023	2022	Change	
			Amount	%
Assets				
Current and other assets	\$ 2,371,357	\$ 2,510,598	\$ (139,241)	(6%)
Rental deposit	5,021	-	5,021	100%
Capital assets, net	226,451	91,317	135,134	148%
Right-of-use asset, net	2,942,874	1,855,614	1,087,260	59%
Total assets	<u>5,545,703</u>	<u>4,457,529</u>	<u>1,088,174</u>	<u>24%</u>
Deferred outflows of resources	<u>871,777</u>	<u>235,478</u>	<u>636,299</u>	<u>270%</u>
Total assets and deferred outflows of resources	<u>\$ 6,417,480</u>	<u>\$ 4,693,007</u>	<u>\$ 1,724,473</u>	<u>37%</u>
Liabilities				
Current and other liabilities	\$ 515,018	\$ 521,905	\$ (6,887)	(1%)
Non-current liabilities	8,654,588	6,205,990	2,448,598	39%
Total liabilities	<u>9,169,606</u>	<u>6,727,895</u>	<u>2,441,711</u>	<u>36%</u>
Deferred inflows of resources	<u>469,627</u>	<u>1,043,500</u>	<u>(573,873)</u>	<u>(55%)</u>
Net position (deficit)				
Net investment in capital assets	151,228	91,317	59,911	66%
Net donated capital assets	75,223	-	75,223	100%
Unrestricted	(3,448,204)	(3,169,705)	(278,499)	9%
Total net position (deficit)	<u>(3,221,753)</u>	<u>(3,078,388)</u>	<u>(143,365)</u>	<u>5%</u>
Total liabilities, deferred inflows of resources and net position (deficit)	<u>\$ 6,417,480</u>	<u>\$ 4,693,007</u>	<u>\$ 1,724,473</u>	<u>37%</u>

Analysis of Net Position (Deficit)

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. For the Shelter, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$3,221,753 at the close of the current year.

The largest portion of the Shelter's net position, amounting to \$3,448,204, pertains to its unrestricted net deficit. The deficit was primarily due to the recognition of additional right of use asset and lease liabilities, as required by GASB 87, and changes in net pension and OPEB liabilities, as required by GASB 68 and 75, respectively.

The remaining balance of \$226,451 reflects its investment in and donated capital assets, less any related debt used to acquire those assets and adjustments that are still outstanding. The Shelter uses these capital assets to provide animal care and welfare services to the citizens under its jurisdiction; consequently, these assets are not available for future spending. Although the Shelter's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Santa Cruz County Animal Shelter
Management's Discussion and Analysis (Unaudited)
Year ended June 30, 2023**

Statement of Activities

	Governmental Activities			
	2023	2022	Change	
			Amount	%
Revenues:				
Member contributions	\$ 3,349,067	\$ 3,044,616	\$ 304,451	10%
Licenses and permits	272,471	277,342	(4,871)	(2%)
Contributions and donations	795,961	583,945	212,016	36%
Charges for services	265,245	297,025	(31,780)	(11%)
Interest and investment income	48,662	13,465	35,197	261%
Miscellaneous	152,809	139,112	13,697	10%
Total revenues	<u>4,884,215</u>	<u>4,355,505</u>	<u>528,710</u>	<u>12%</u>
Expenses:				
Governmental activities	<u>5,027,580</u>	<u>4,397,549</u>	<u>630,031</u>	<u>14%</u>
Total expenses	<u>5,027,580</u>	<u>4,397,549</u>	<u>630,031</u>	<u>14%</u>
Change in net position	<u>(143,365)</u>	<u>(42,044)</u>	<u>(101,321)</u>	<u>241%</u>
Net position, beginning	<u>(3,078,388)</u>	<u>(3,036,344)</u>	<u>(42,044)</u>	<u>1%</u>
Net position, ending	<u>\$ (3,221,753)</u>	<u>\$ (3,078,388)</u>	<u>\$ (143,365)</u>	<u>5%</u>

Analysis of Changes in Net Position

The Shelter's net position (governmental activities) decreased by \$143,365 during the current year. The reason for the decrease is primarily due to the increase in the governmental activities' expenses by \$630,301 or by 14%. This is mainly due to the increase in the salaries as a result of the recognition of pension expense for the year and increase in payroll due to additional employees. In relation, the movement in expenses is directly related to the decrease in the Shelter's activities.

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS OF THE SHELTER

Governmental Funds. The focus of the Shelter's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Shelter's financing requirements. Unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year. Types of governmental funds reported by the Shelter include the General Fund and Special Revenue Funds.

As of June 30, 2023, the Shelter's governmental funds reported combined total fund balances of \$2,002,816, a decrease from last year's balance of \$2,117,630 by \$114,814. The total fund balances constitute unrestricted fund balance, which is normally available to meet the Shelter's current and future needs.

Revenues for governmental funds amounted to \$4,884,215 for 2023, which represents an increase of 12% from the previous year. Expenditures for governmental functions, totaling \$4,999,029, an increase of 21% from the previous year.

General Fund is the main operating fund of the Shelter. It is used to account for revenues and expenditures necessary to perform basic government functions that are not accounted for through other special revenue and grant funds. As of June 30, 2023, total fund balance of the general fund is \$1,633,270. As a measure of the general fund's liquidity, it may be useful to compare the total fund balance to total fund expenditures. Total fund balance represents 40% of total general fund expenditures of \$4,999,029.

Capital Fund is the other fund of the Shelter. This is an asset fund in relation to the repair of the Shelter's leased facilities upon termination of the lease. A contractor has prepared the schedule of annual contributions to the fund, which are accounted for as operational transfers from the General Fund.

**Revenues Classified by Source
Governmental Funds**

	2023	2022	Change	
			Amount	%
Revenues				
Licenses and permits	\$ 272,471	\$ 277,342	(4,871)	(2%)
Revenue from use of money and property	48,662	13,465	35,197	261%
Member contributions	3,349,067	3,044,616	304,451	10%
Contributions and donations	795,961	583,945	212,016	36%
Charges for services	265,245	297,025	(31,780)	(11%)
Other income	152,809	139,112	13,697	10%
Total revenues	\$ 4,884,215	\$ 4,355,505	\$ 528,710	12%

**Santa Cruz County Animal Shelter
Management's Discussion and Analysis (Unaudited)
Year ended June 30, 2023**

- Member contributions pertain to the cash inflows received from the County of Santa Cruz and the cities of Santa Cruz, Capitola, Watsonville, and Scotts Valley, which are parties to the joint power agreement for the Shelter. A formula to equitably distribute the estimated cost of animal services is formulated by the Board of Directors in order to quantify the contributions to be made by the members to the JPA. The increase of \$304,451 is primarily due to the calculation in effect for the fiscal year ending June 30, 2023.
- Contributions and donations increased by \$212,016 due to the receipt of donations for the Shelter's legal services, calendar contest, foster position support, and from the C. Bailey Trust.
- Charges for services decreased by \$31,780 due to the decline in animal care services rendered for the year such as microchip, rabies, and spay and neuter services.
- Other income increased by \$13,697 primarily due to the increase in the grant services for its planned parenthood project.

The current year excess of expenditures over revenues is presented below:

**Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds**

	General Fund	Capital Fund	2023 Total	2022 Total	Change	
					Amount	%
Revenues	\$ 4,877,863	\$ 6,352	\$ 4,884,215	\$ 4,355,505	\$ 528,710	12%
Expenditures	(4,999,029)	-	(4,999,029)	(4,156,610)	(842,419)	20%
Excess of revenues over expenses	(121,166)	6,352	(114,814)	198,895	(313,709)	(158%)
Changes from other financing sources	(103,030)	103,030	-	(198,000)	198,000	(100%)
	(224,196)	109,382	(114,814)	895	(115,709)	(12,928%)
Fund balance, beginning	1,857,466	260,164	2,117,630	2,116,735	895	0%
Fund balances, ending	\$ 1,633,270	\$ 369,546	\$ 2,002,816	\$ 2,117,630	\$ (114,814)	-5%

**Santa Cruz County Animal Shelter
Management's Discussion and Analysis (Unaudited)
Year ended June 30, 2023**

CAPITAL ASSETS

	Governmental Activities			
	2023	2022	Change	
			Amount	%
Furniture, fixtures and equipment	\$ 142,240	\$ 53,742	\$ 88,498	165%
Medical equipment	50,816	5,249	45,567	868%
Vehicles	277,983	236,748	41,235	17%
Leasehold improvements	78,414	58,365	20,049	34%
	549,453	354,104	195,349	55%
Less: accumulated depreciation	(323,002)	(262,787)	(60,215)	23%
Net book value	\$ 226,451	\$ 91,317	\$ 135,134	148%

The Shelter's investment in and donated capital assets for its governmental activities as of June 30, 2023, amounted to \$226,451 (net of accumulated depreciation). This investment in capital assets includes vehicles, furniture and equipment, medical equipment, and leasehold improvements, while the donated capital assets include furniture and equipment. The total increase in the Shelter's investment in and donated capital assets for the current period amounting to \$135,134, or an increase of 148%, is mainly due to the net effect of the purchase and depreciation of assets. The Shelter purchased various medical equipment and a vehicle, and installed additional security camera system, with an aggregate cost of \$106,851, and accepted donated cat kennels with an aggregate cost amounting to \$88,498. Movements in accumulated depreciation pertain to the depreciation expense incurred for the year amounting to \$60,215.

For government-wide financial statement presentation, all depreciable capital assets were depreciated from acquisition date to the end of the current year. Fund financial statements record capital asset purchases as expenditures.

ECONOMIC FACTORS

The Shelter anticipates increases in expenditures for the next fiscal year, primarily due to economic factors and Shelter program development. Revenues are expected to be consistent with the current year levels.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Shelter's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Santa Cruz County Animal Shelter, Santa Cruz, California.

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BASIC FINANCIAL STATEMENTS

Santa Cruz County Animal Shelter
Statement of Net Position (Deficit)
June 30, 2023

		<u>Governmental Activities</u>
ASSETS		
Current assets		
Cash and equivalents	\$	2,371,357
		<u>2,371,357</u>
Non-current assets		
Rental deposit		5,021
Capital assets, net		226,451
Right of use asset, net		2,942,874
		<u>3,174,346</u>
		<u>5,545,703</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amounts related to pension		712,633
Deferred amounts related to other postemployment benefits (OPEB)		159,144
		<u>871,777</u>
Total assets and deferred outflows of resources	\$	<u>6,417,480</u>
LIABILITIES		
Current liabilities		
Accounts payable - claims	\$	73,540
Accounts payable - payroll		60,773
Donations		233,026
Stale dated warrants		1,202
Lease liability - short term		146,477
		<u>515,018</u>
Non-current liabilities		
Compensated absences		169,584
Net OPEB liability		1,051,460
Net pension liability		4,088,818
Lease liability - long term		3,344,726
		<u>8,654,588</u>
		<u>9,169,606</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred amounts related to pension		37,001
Deferred amounts related to other postemployment benefits (OPEB)		432,626
		<u>469,627</u>
NET POSITION (DEFICIT)		
Net Position (Deficit)		
Net investment in capital assets		151,228
Net donated capital assets		75,223
Unrestricted		(3,448,204)
		<u>(3,221,753)</u>
Total liabilities and net position (deficit)	\$	<u>6,417,480</u>

See notes to financial statements.

Santa Cruz County Animal Shelter
Statement of Activities
Year ended June 30, 2023

	Net Revenues (Expenses) and Changes in Net Position Governmental Activities
<u>Functions/Programs</u>	
Governmental Activities	
General government	\$ <u>(5,027,580)</u>
Total Government Activities	(5,027,580)
Program revenues	
Member contributions	3,349,067
Licenses and permits	272,471
Contributions and donations	795,961
Charges for services	<u>265,245</u>
Total Program Activities	4,682,744
General revenues	
Interest and investment income	48,662
Miscellaneous	<u>152,809</u>
Total General Revenues	201,471
Change in Net Position	(143,365)
Net Deficit, Beginning	<u>(3,078,388)</u>
Net Deficit, Ending	\$ <u><u>(3,221,753)</u></u>

See notes to financial statements.

**Santa Cruz County Animal Shelter
Governmental Funds
Balance Sheet
Year ended June 30, 2023**

	General Fund	Capital Fund	Total
ASSETS			
Cash and equivalents	\$ 2,001,811	\$ 369,546	\$ 2,371,357
Total assets	\$ 2,001,811	\$ 369,546	\$ 2,371,357
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable - claims	\$ 73,540	\$ -	\$ 73,540
Accounts payable - payroll	60,773	-	60,773
Donations	233,026	-	233,026
Stale dated warrants	1,202	-	1,202
Total liabilities	368,541	-	368,541
Fund Balances			
Non-spendable:			
Imprest Cash	900	-	900
Assigned to:			
B Jean Adams Trust	472,501	-	472,501
Eliminate projected budgetary deficit in subsequent year's budget	362,676	-	362,676
Restricted	-	369,546	369,546
Unrestricted	797,193	-	797,193
Total fund balances	1,633,270	369,546	2,002,816
Total liabilities and fund balances	\$ 2,001,811	\$ 369,546	\$ 2,371,357

See notes to financial statements.

**Santa Cruz County Animal Shelter
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
Year ended June 30, 2023**

Fund Balances of Governmental Funds	\$	2,002,816
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
<p>Rental deposit used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.</p>		
Rental deposit		5,021
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.</p>		
Cost	\$ 549,453	
Accumulated Depreciation	<u>(323,002)</u>	226,451
<p>Right of use assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.</p>		
Cost	4,690,435	
Accumulated Amortization	<u>(1,747,561)</u>	2,942,874
<p>Deferred outflows of resources are applicable to future periods and, therefore, are not reported in the funds</p>		
Deferred outflows of resources - pension	712,633	
Deferred outflows of resources - OPEB	<u>159,144</u>	871,777
<p>Lease liability used in the governmental activities is not a financial liability and, therefore, not reported in the governmental funds.</p>		
Lease liability - short term	(146,477)	
Lease liability - long term	<u>(3,344,726)</u>	(3,491,203)
<p>Long term debt used in the governmental activities are not financial liabilities and, therefore, are not reported in the governmental funds.</p>		
Compensated absences	(169,584)	
OPEB liability	(1,051,460)	
Net pension liability	<u>(4,088,818)</u>	(5,309,862)
<p>Deferred inflows of resources are applicable to future periods and, therefore, are not reported in the funds</p>		
Deferred inflows of resources - pension	(37,001)	
Deferred inflows of resources - OPEB	<u>(432,626)</u>	<u>(469,627)</u>
Net Position of Governmental Activities	\$	<u><u>(3,221,753)</u></u>

See notes to financial statements.

**Santa Cruz County Animal Shelter
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
Year ended June 30, 2023**

	<u>General Funds</u>	<u>Capital Funds</u>	<u>Total</u>
Revenues			
Member contributions	\$ 3,349,067	\$ -	\$ 3,349,067
Contributions and donations	795,961	-	795,961
Licenses and permits	272,471	-	272,471
Charges for services	265,245	-	265,245
Revenue from use of money and property	42,310	6,352	48,662
Other	152,809	-	152,809
Total revenues	<u>4,877,863</u>	<u>6,352</u>	<u>4,884,215</u>
Expenditures			
Salaries	3,156,858	-	3,156,858
Vehicle cost	79,444	-	79,444
Miscellaneous	1,762,727	-	1,762,727
Total expenditures	<u>4,999,029</u>	<u>-</u>	<u>4,999,029</u>
Other Financing Sources (Uses)			
Transfer in	-	103,030	103,030
Transfer out	(103,030)	-	(103,030)
Total other financing sources (uses)	<u>(103,030)</u>	<u>103,030</u>	<u>-</u>
Change in fund balances	(224,196)	109,382	(114,814)
Fund balance, beginning of the year	1,857,466	260,164	2,117,630
Fund balance, end of the year	<u>\$ 1,633,270</u>	<u>\$ 369,546</u>	<u>\$ 2,002,816</u>

See notes to financial statements.

**Santa Cruz County Animal Shelter
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year ended June 30, 2023**

Net change in Fund Balances of Governmental Funds	\$	(114,814)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are reported in governmental funds as expenditures. In the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital outlay, net of dispositions, if any	\$	195,349
Depreciation expense		<u>(60,215)</u>
		135,134
Adjustments on contributions made to OPEB-related liability per assessment of the outstanding balances:		
Contributions made to OPEB		30,541
Income (expenses) reported in the statement of activities that do not require the use of current financial resources, and therefore are not reported as expense in the governmental funds:		
Change in compensated absences		85,543
OPEB expenses		(98,158)
Pension expense		(123,649)
Difference in rental payment versus lease and interest on lease expense		<u>(57,962)</u>
		<u>(194,226)</u>
Change in Net Position of Governmental Activities	\$	<u>(143,365)</u>

See notes to financial statements.

NOTE 1 REPORTING ENTITY

The Santa Cruz County Animal Shelter (the “Shelter”), formerly known as the Animal Services Authority, was formed on June 18, 2002 by the execution of a joint power agreement (JPA) among the Cities of Capitola, Santa Cruz, and Scotts Valley, and the County of Santa Cruz. The JPA was amended to allow the city of Watsonville to become to become a party to the JPA effective November 15, 2004. The City of Capitola withdrew from the JPA effective July 1, 2007. However, the JPA was amended to allow the City of Capitola to become a party again effective July 1, 2017. The Shelter is governed by a Board of Directors with eight members.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Shelter has conformed to the pronouncements of the Governmental Accounting Standards Board (GASB), which are the primary authoritative statements of accounting principles generally accepted in the United States of America (U.S. GAAP) applicable to state and local governments.

Description of Funds

The accounts of the Shelter are organized based on funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures.

The Shelter reports two governmental funds.

The *General Fund* is the primary operating fund of the Shelter and is funded by member contributions from the parties to the JPA. It is used to account for all financial resources necessary to carry out basic governmental activities of the Shelter, which is to preserve the well-being of animals, and as well as providing education, animal adoption, and humane law enforcement services to the community. The general fund excludes financial resourced which are required to be accounted separately their respective funds.

The *Capital Fund* is used to account for the construction or acquisition of capital assets such as land, construction-in-progress, buildings and improvements, and infrastructure.

Measurement Focus, Basis of Accounting and Presentation

Government-wide Financial Statements

The Shelter's Government-wide Financial Statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all the activities of the primary government.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Presentation (Continued)

These statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Accordingly, all the Shelter's assets and liabilities, including capital assets as well as long-term debt, are included in the accompanying Statement of Net Position (Deficit). The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which liability is incurred. The Statement of Activities demonstrates the degree to which the direct expenses of the given function is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include charges paid by the recipients of goods or services offered by the programs. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program is self-financing or draws from the general revenues of the Shelter.

Certain eliminations have been made as prescribed by GASB Statement No. 34 regarding interfund activities, payables, and receivables. All internal balances in the government-wide statements have been eliminated.

In the Government-wide financial statements, net position is classified as: (1) restricted net position which are restricted for a program or other purpose, and (2) unrestricted net position which represents net position which are not restricted for any other purpose.

Fund Financial Statements

All governmental funds are accounted for on a spending, or "current financial resources" measurement focus and the modified accrual basis of accounting.

Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in fund balances. Revenues are recognized in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current period. "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Accrued revenues include grant revenues earned and received within 60 days after year-end, and earnings on investments. Expenditures are recorded when the fund liability is incurred, if measurable, except for unmatured interest on long-term debt, which is recognized when due.

Use of Restricted Resources

When both restricted and unrestricted resources are available for use, the Shelter's policy is to use restricted resources first, then unrestricted resources as they are needed.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budgets and Budgetary Accounting

The Shelter has established individual budgetary data but this is not reflected in the financial statements.

Capital Assets

In the government-wide financial statements, capital assets (fixed assets) in excess of \$5,000 are recorded at historical cost or at estimated historical cost if actual historical cost is not available. Donated capital assets are valued at their estimated fair market value on the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Furniture and equipment	5 years
Medical equipment	5 years
Vehicles	5 years
Leasehold improvements	Useful life or lease term, whichever is shorter

The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Fund Balance Reporting

GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, establishes the following fund balance classifications that comprise of a hierarchy based primarily on the extent to which the Shelter is bound to observe constraints imposed upon the use of the resources reported in governmental funds:

Nonspendable Fund Balance includes amounts that cannot be spent because they are either (a) not in spendable form - such as inventory, prepaid amounts or long-term notes receivable, or (b) legally or contractually required to be maintained intact - such as a trust that must be retained in perpetuity. The “not in spendable form” criterion includes items that are expected to be converted to cash.

Restricted Fund Balance includes resources that are subject to externally enforceable legal restrictions. It includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers or through legislation.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Reporting (Continued)

Committed Fund Balance includes amounts that can be used only for the specific purposes determined by a formal action of the Shelter's highest level of decision-making authority, the Board. Commitments may be changed or lifted by the Shelter taking the same formal action that imposed the constraint originally.

Assigned Fund Balance consists of funds intended to be used by the Shelter for specific purposes that are neither restricted nor committed. Intent is expressed by (a) the Shelter's Board or (b) a body (e.g., a budget or finance committee) or official to which the Shelter's Board has delegated the authority to assign, modify, rescind amounts to be used for specific purposes. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive balances.

Unassigned Fund Balance is the residual classification for the General Fund. It is also used to report negative fund balance in other governmental funds.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the order of restricted, committed, assigned, and unassigned.

The Government-wide Financial Statements utilize a net position presentation. Net position is categorized as net investment in capital assets, net donated capital assets, restricted and unrestricted.

Net Investment in Capital Assets - This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

Net Donated Capital Assets - This category groups all donated capital assets as a component of net position. Accumulated depreciation attributable to the donated capital assets reduce the balance of this account.

Restricted Net Position - This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. The Shelter's restricted net position is in relation to the capital fund.

Unrestricted Net Position - This category represents the Shelter's net position which are not restricted for any project or other purpose.

Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements, Not Yet Effective

The GASB has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not yet determined any impact the implementation of the following statements may have on the financial statements of the Shelter.

GASB Statement No. 100 – Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62: Effective Date: For fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The Shelter will implement this statement when and where applicable.

GASB Statement No. 101 – Compensated Absences. Effective Date: The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The Shelter will implement this statement when and where applicable.

GASB Statement No. 102 – Certain Risk Disclosures. Effective Date: The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged. The Shelter has not adopted this statement yet.

NOTE 3 CASH AND EQUIVALENTS

Cash and equivalents as of June 30, 2023 were as follows:

Pooled cash	\$	2,331,998
Cash on hand		39,359
Total cash and equivalents	\$	2,371,357

Cash balances pertain to pooled cash and cash on hand.

Pooled cash pertains to the Shelter’s funds that are deposited with the County of Santa Cruz, where the available balances beyond immediate needs are invested by the County Treasurer in various securities. Pooled balances are restricted to legally stipulated investments consistent with state statutes and the County’s Investment Policy. In accordance with GASB Statement No. 31, the County calculates the fair value of all investments included in the pooled investments based on quoted market prices. Any material unrealized gains or losses are reported along with investment income.

At June 30, 2023, the County assessed that the fair value of the pooled cash approximates its book value.

NOTE 4 CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2023 was as follows:

	<u>June 30, 2022</u>	<u>Additions</u>	<u>June 30, 2023</u>
Capital assets, being depreciated			
Furniture and equipment	\$ 53,742	\$ 88,498	\$ 142,240
Medical equipment	5,249	45,567	50,816
Vehicles	236,748	41,235	277,983
Leasehold improvements	58,365	20,049	78,414
Total capital assets, being depreciated	<u>354,104</u>	<u>195,349</u>	<u>549,453</u>
Less accumulated depreciation for:			
Furniture and equipment	(29,409)	(21,446)	(50,855)
Medical equipment	(262)	(6,366)	(6,628)
Vehicles	(219,362)	(18,057)	(237,419)
Leasehold improvements	(13,754)	(14,346)	(28,100)
Total accumulated depreciation	<u>(262,787)</u>	<u>(60,215)</u>	<u>(323,002)</u>
Total capital assets, being depreciated, net	<u>91,317</u>	<u>135,134</u>	<u>226,451</u>
Governmental activities capital assets, net \$	<u>\$ 91,317</u>	<u>\$ 135,134</u>	<u>\$ 226,451</u>

On September 7, 2022, a motion resulted in the Board’s unanimous approval for the Santa Cruz County Animal Shelter Foundation to fund the cost of replacement kennels. The cost of the donated capital assets amounted to \$88,498.

Depreciation expense totaling \$60,215 was charged by function to general government.

NOTE 5 PENSION PLANS

General Information

The full description of the general information about the pension plan (outlined below) can be found in the County’s June 30, 2022 Comprehensive Annual Financial Report. A copy of the said report may be obtained by contacting the County’s Finance Agency, Auditor-Controller-Treasurer Tax Collector’s Office, 701 Ocean Street, Room 100, Santa Cruz, California 95060.

- Plan Description, Benefits Provided and Employees Covered
- Contribution Description
- Actuarial Methods and Assumptions Used to Determine Total Pension Liability
- Discount Rate
- Pension Plan Fiduciary Net Position

NOTE 5 PENSION PLANS (CONTINUED)

GASB 68 requires that the reported results of the valuation must pertain to the liability and asset information within certain defined time frames. The following time frames are used:

Measurement date	June 30, 2022
Measurement period	July 1, 2021 to June 30, 2022
Valuation date	June 30, 2021

Changes in Net Pension Liability

The following table shows the changes in net pension liability recognized over the measurement period, which is at 0.8083%, the assigned share of the Shelter of the Net Pension Liability of the County of Santa Cruz:

	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Balance at June 30, 2022 (Based on Balance at June 30, 2021 Measurement Date)	\$ 12,135,295	\$ 9,662,953	\$ 2,472,342
Changes recognized for the Fiscal Year:			
Service cost	246,271	-	246,271
Interest on pension liability	844,545	-	844,545
Changes of assumptions	360,944	-	360,944
Differences between expected and actual experience	(53,820)	-	(53,820)
Contributions by employer	-	406,120	(406,120)
Contributions by employee	-	101,298	(101,298)
Net investment income	-	(719,935)	719,935
Benefits paid	(651,549)	(651,549)	-
Administrative expense	-	(6,019)	6,019
Net Changes	<u>746,391</u>	<u>(870,085)</u>	<u>1,616,476</u>
Balance at June 30, 2023 (Based on Balance at June 30, 2022 Measurement Date)	<u>\$ 12,881,686</u>	<u>\$ 8,792,868</u>	<u>\$ 4,088,818</u>

NOTE 5 PENSION PLANS (CONTINUED)

Actuarial assumptions

The actuarial measurement as of June 30, 2022 is based on the following actuarial assumptions:

Actuarial cost method	Entry age normal
Amortization method/period	For details, see June 30, 2019 Funding Valuation Report
Asset valuation method	Fair value of assets. For details, see June 30, 2019 Funding Valuation Report
Inflation	2.50%
Salary increases	Varies by entry age and service
Payroll growth	2.75%
Investment rate of return	7% net of pension plan investment and administrative expenses; includes inflation
Retirement age	The probabilities of retirement are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015
Mortality improvement	The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1997 to 2015. Pre-retirement and post-retirement mortality rates include 15 years of projected mortality improvement using 90% of Scale MP-2016 published by the Society of Actuaries.

Pension Income

For the fiscal year ended June 30, 2023, the Shelter incurred a total pension expense of \$123,649 for the Plan.

Deferred Outflows and Inflows of Resources Related to Pension

The Shelter has deferred outflows and deferred inflows related to the pension as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ 248,149	\$ -
Difference between expected and actual experience	14,891	(37,001)
Difference between expected and actual earnings on pension plan investments	449,593	-
	\$ 712,633	\$ (37,001)

The amounts in the above table exclude the deferred outflows and deferred inflows recognized from 2018 to 2022.

NOTE 5 PENSION PLANS (CONTINUED)

Amounts reported as deferred outflow and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Years Ending June 30	Deferred outflows (inflows) of resources
2024	\$ 183,414
2025	164,137
2026	51,904
2027	276,178
2028 and thereafter	-

The Shelter’s employer contributions for the fiscal year ended June 30, 2023 amounted to \$406,120.

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS (OPEB)

General Information

Eligible employees of the Shelter who retire through CalPERS may receive health plan coverage through the Public Employee’s Medical and Hospital Care Program Plan (the “Plan”), along with their spouse and eligible dependents. The Plan is a defined benefit plan, which provides the retirees with a monthly medical contribution that is not to exceed the cost of the Plan. The cost of the Plan to the Shelter will be determined through CalPERS’ regulations and requirements. The Shelter contributions are based on longevity schedules with fixed dollar scaling that varies by bargaining unit. The Plan does not issue a financial report.

GASB 75 requires that the reported results of the valuation must pertain to the liability and asset information within certain defined time frames. The following time frames are used:

Measurement date	June 30, 2022
Measurement period	July 1, 2021 to June 30, 2022
Valuation date	June 30, 2021

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Eligibility

All of the Shelter's employee became participants in accordance with the Memorandum of Understanding (MOU) as negotiated by each group or bargaining unit. In order to receive benefits, eligible employees must meet the minimum requirements defined in their MOU.

The Plan is eligible to plan members who retire directly from the Shelter through CalPERS at age 50 with at least 5 years of service. The number of covered participants in the Plans are as follows:

Inactives currently receiving benefits	5
Active employees	28
Total	33

Contribution

The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2023, the Shelter's contributions were \$30,541.

Change in Total OPEB Liability

The following table shows the change in the Total OPEB Liability for the fiscal year ended June 30, 2023:

Balance at June 30, 2022		
(Based on Balance at June 30, 2021 Measurement Date)	\$	1,266,498
Changes recognized for the Fiscal Year:		
Service cost		103,978
Interest on total pension liability		26,020
Change in assumption		(314,495)
Benefit payments		(30,541)
Net Changes		(215,038)
Balance at June 30, 2023		
(Based on Balance at June 30, 2022 Measurement Date)	\$	1,051,460

Net OPEB Liability

As of June 30, 2023, the total OPEB liability is the same as the net OPEB liability, given that the plan has no fiduciary net position.

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Actuarial assumptions

The actuarial measurement as of June 30, 2022 is based on the following actuarial assumptions:

Actuarial valuation date	June 30, 2021
Contribution policy	No-prefunding
Discount rate	3.69% at June 30, 2022 (Fidelity Municipal GO AA 20-year bond index)
	1.92% at June 30, 2021 (Fidelity Municipal GO AA 20-year bond index)
General inflation	2.50% annually
Mortality, retirement, disability, termination	CalPERS 2000-2019 Experience Study
Mortality improvement	Mortality projected fully generational with scale MP-2021
Salary increases	Aggregate - 2.75% annually Merit - CalPERS 2000-2019 Experience Study
Medical trend	Non-Medicare - 6.5% for 2023, decreasing to an ultimate rate of 3.75% in 2076 Medicare Kaiser - 4.60% for 2023, decreasing to an ultimate rate of 3.75% in 2076 Medicare Non-Kaiser - 5.65% for 2023, decreasing to an ultimate rate of 3.75% in 2076
PEMHCA minimum increase	4.00% annually
Cap increase	0% annually
Healthcare participation at retirement	Currently covered: 90% Currently waived: 50%
Spouse coverage at retirement	Miscellaneous: 40% Safety: 50%

Discount rate

The discount rate used to measure the total OPEB liability was 3.69%. The projection of cash flows used to determine the discount rate assumed that shelter contributions will be made at rates equal to the actuarially determined contribution rates. Based on assumptions, the OPEB plans' fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Thereafter, the long term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity analysis

Below is the sensitivity analysis on the changes in the discount rate and healthcare trend rate, showing the impact of a 1% change in the assumptions:

	Discount rate		
	1% Decrease	Current rate	1% Increase
	2.69%	3.69%	4.69%
Total OPEB liability	\$ 1,214,115	\$ 1,051,460	\$ 919,374

	Healthcare trend rate		
	1% Decrease	Current trend	1% Increase
Total OPEB liability	\$ 942,302	\$ 1,051,460	\$ 1,223,279

NOTE 6 OTHER POSTEMPLOYMENT BENEFITS (OPEB) (CONTINUED)

Deferred Outflows and Inflows of Resources related to OPEB

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. For the fiscal year ended June 30, 2023, the Shelter recognized OPEB expenses amounted to \$98,158 and reported deferred inflows and outflows from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ 129,618	\$ (332,062)
Difference between expected and actual experience	29,526	(100,564)
	\$ 159,144	\$ (432,626)

Amounts reported as deferred outflows and inflows of resources are to be amortized annually based on below summary:

Years Ending June 30	Deferred outflows (inflows) of resources
2024	\$ (31,840)
2025	(31,840)
2026	(31,840)
2027	(31,840)
2028	(31,840)
2028 and thereafter	(114,282)

NOTE 7 DEFERRED COMPENSATION PLAN

The Shelter, through the County of Santa Cruz, offers all of its full-time employees a deferred compensation plan which is created in accordance with Section 457 of the Internal Revenue Code. The deferred compensation plan permits employees to defer a portion of their salary until future years. The deferred compensation is not available to the employees until termination, retirement, death, or emergency. The employees direct the investment of deferred compensation plan assets into certificates of deposits and various mutual funds. The County of Santa Cruz has insignificant administrative duties over the deferred compensation plan.

NOTE 7 DEFERRED COMPENSATION PLAN (CONTINUED)

As of June 30, 2023, the deferred compensation plan assets, amounting to \$245,499,599, are not recorded in the financial statements of the County of Santa Cruz, as the said amount is deposited to an independent, third-party administrator.

NOTE 8 RELATED PARTY TRANSACTIONS

Below is a summary of the related party transactions for the period ended June 30, 2023:

Member Contributions

The Shelter receives contributions from the members to the JPA, which may be utilized in the course of day-to-day operations of the Shelter. Below is the summary of the transactions for the period ended June 30, 2023:

County of Santa Cruz	\$	1,805,409
City of Watsonville		742,068
City of Santa Cruz		612,190
City of Capitola		80,492
City of Scotts Valley		108,908
Total Membership Contributions	\$	3,349,067

General and Administrative Expenses

Several departments of the County of Santa Cruz, a member to the JPA, regularly bills the Shelter for the services provided to the Shelter. Below is a summary of the transactions with the departments of the County of the Santa Cruz and the amounts recorded under general and administrative expenses for the period ended June 30, 2023:

Administrative Office	\$	200,994
County of Santa Cruz		149,020
Information Services Department		124,501
General Services Department		26,360
Regional 911		34,979
Auditor-Controller's Office		9,374
Others		11,962
Total General and Administrative Expenses	\$	557,190

The transactions with the Administrative Office pertain to the provision for rental and professional services provided to the Shelter, which amounts to \$197,669 and \$3,325, respectively.

The transactions with the County of Santa Cruz pertain to the allocation of expenses chargeable to the Shelter in relation to the general and administrative functions of the County of Santa Cruz such as, but not limited to purchasing, budgeting, and personnel administration.

NOTE 8 RELATED PARTY TRANSACTIONS (CONTINUED)

The transactions with the Information Services Department pertain to the provision of data processing, telecommunication services, software purchases, and other information technology related services provided to the Shelter, which amounts to \$68,399, \$40,382, \$8,378, and \$7,342, respectively.

The transactions with the General Services Department pertain to the provision of facility maintenance and service items to the Shelter.

The transactions with the Regional 911 pertain to the provision of county radio services to the Shelter.

The transactions with the Auditor-Controller’s Office pertain to the accounting services provided to the Shelter by reviewing and approving its transactions.

Others pertain to transactions which are not regularly incurred by the Shelter and are one-off transaction with the other departments and units of the County of Santa Cruz such as, but not limited to the Personnel Department and Parks Department.

Leases

The Shelter has entered into agreements in order to lease certain properties and land which will be utilized by the Shelter as its animal services facility. The lease agreements qualify as other than short-term lease under Governmental Accounting Standard Board Statement No. 87 (GASB 87) and, therefore be recorded at the present value of the future minimum lease payments as of June 30, 2022, implementation date of GASB 87. There are no variable components of the leases. The lease liabilities are measured at the discount rate of 4.22%. The Shelter has recorded a right-of-use asset with a net book value of \$2,942,874 and a lease liability of \$3,491,203 as of June 30, 2023.

The future minimum lease obligations and the net present value of these minimum lease payment as of June 30, 2023, were as follows:

Year ending June 30,	Principal	Interest	Total
2024	\$ 118,190	\$ 143,134	\$ 261,324
2025	126,119	138,008	264,127
2026	134,926	132,522	267,448
2027	144,283	126,653	270,936
2028	154,219	120,379	274,598
Thereafter	2,813,826	795,050	3,608,876
Total \$	3,491,563	1,455,746	4,947,309

As part of the stipulations in one of the agreements, the Shelter is required to annually contribute approximately \$100,000 to an asset repair fund for the duration of the lease term.

NOTE 8 RELATED PARTY TRANSACTIONS (CONTINUED)

Leases (continued)

The Shelter paid a security deposit amounting to one-month's rent of \$5,021, which shall be returned to the Shelter at the end of the lease term.

Facility Expansion

In 2021, the County of Santa Cruz contracted a contractor in order to expand the facilities currently leased out by the Shelter. Rights and ownership of the facilities would still be with the County at the termination of the lease. In line with this, the Shelter started accepting donations which will be used as part of the payment of the expenses. The work improvement was completed on July 30, 2022.

NOTE 9 SUBSEQUENT EVENTS

The Shelter evaluated events subsequent to June 30, 2023 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through April 11, 2024, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

Santa Cruz County Animal Shelter
Schedule of Changes in Net Pension Liability and Related Ratios
Year ended June 30, 2023

Fiscal Year End Date Measurement Date	June 30, 2023 2022	June 30, 2022 2021	June 30, 2021 2020	June 30, 2020 2019	June 30, 2019 2018	June 30, 2018 2017	June 30, 2017 2016	June 30, 2016 2015	June 30, 2015 2014
TOTAL PENSION LIABILITY									
Service cost	\$ 246,271	\$ 227,324	\$ 214,593	\$ 207,219	\$ 204,775	\$ 197,024	\$ 176,363	\$ 176,050	\$ 189,858
Interest on total pension liability	844,545	822,736	790,636	755,234	712,671	681,304	681,587	675,250	666,828
Change in assumptions	360,944	-	-	-	(65,865)	542,377	-	(158,282)	-
Differences between expected and actual experience	(53,820)	32,530	83,465	185,828	88,111	43,456	34,282	(123,873)	-
Benefit payments, including refunds of employee contributions	(651,549)	(615,792)	(574,553)	(534,404)	(484,006)	(447,500)	(436,178)	(415,339)	(391,674)
Net change in Total Pension Liability	746,391	466,798	514,141	613,877	455,686	1,016,661	456,054	153,806	465,012
Total Pension Liability - Beginning	12,135,295	11,668,497	11,154,356	10,540,479	10,084,795	9,068,133	9,005,256	9,228,595	8,991,953
Total Pension Liability - Ending (a)	\$ 12,881,686	\$ 12,135,295	\$ 11,668,497	\$ 11,154,356	\$ 10,540,481	\$ 10,084,794	\$ 9,461,310	\$ 9,382,401	\$ 9,456,965
PLAN FIDUCIARY NET POSITION									
Contributions - Employer	\$ 406,120	\$ 365,710	\$ 336,550	\$ 286,900	\$ 249,064	\$ 243,871	\$ 213,578	\$ 192,529	\$ 179,887
Contributions - Employees	101,298	100,864	101,727	94,248	90,561	92,024	85,563	86,930	83,640
Net investment income	(719,935)	1,785,501	384,371	485,312	589,542	718,252	36,540	159,935	1,093,488
Benefit payments, including refunds of employer contributions	(651,549)	(615,792)	(574,553)	(534,404)	(484,006)	(447,499)	(436,178)	(415,339)	(391,674)
Plan to plan resource movement	-	-	-	-	32	(536)	24	(275)	-
Administrative expense	(6,019)	(8,026)	(10,993)	(5,332)	(10,997)	(9,539)	(4,172)	(8,028)	-
Other miscellaneous income (expansion)	-	-	-	17	(20,885)	-	-	-	-
Net change in Fiduciary Net Position	(870,085)	1,628,257	237,103	326,741	413,311	596,573	(104,645)	15,212	965,341
Total Fiduciary Net Position - Beginning	9,662,953	8,034,696	7,797,594	7,470,852	7,057,542	6,460,970	6,845,750	7,117,242	6,328,024
Total Fiduciary Net Position - Ending (b)	\$ 8,792,868	\$ 9,662,953	\$ 8,034,696	\$ 7,797,593	\$ 7,470,853	\$ 7,057,543	\$ 6,741,105	\$ 7,132,454	\$ 7,293,365
Net Pension Liability (Asset) (a - b)	\$ 4,088,818	\$ 2,472,342	\$ 3,633,801	\$ 3,356,763	\$ 3,069,628	\$ 3,027,251	\$ 2,720,205	\$ 2,249,947	\$ 2,163,600
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	68.26%	79.63%	68.86%	69.91%	70.88%	69.98%	71.25%	76.02%	77.12%
Covered-Employee Payroll	\$ 1,495,268	\$ 1,500,487	\$ 1,406,247	\$ 1,336,382	\$ 1,310,557	\$ 1,257,655	\$ 1,235,606	\$ 2,465,809	\$ 1,352,634
Plan Net Pension Liability/(Asset) as a percentage of Covered Employee Payroll	273.45%	164.77%	258.40%	251.18%	234.22%	240.71%	220.15%	91.25%	159.95%

The above table is presented at 0.8083%, which represents the Shelter's share, of the supplementary schedule attachment of the actuarial valuation report of the net pension liability of the County of Santa Cruz.

During fiscal year ending June 30, 2018, as a result of GASB 75, Accounting and Financial Reporting for Postemployment Benefit Plans other than Pensions, CalPERS reported its proportionate share of activity related to post-employment benefits for participation in the State of California's agent OPEB plan. Accordingly, CalPERS recorded a one-time expense as a result of the adoption of GASB 75.

Notes to the Schedule:

Benefit Changes: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2018 valuation date. This applies for voluntary benefit changes, as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes of Assumptions: In 2018, demographic assumptions and inflation were changed in accordance with CalPERS Experience Study and Review of Actuarial Assumptions.

Santa Cruz County Animal Shelter
Schedule of Changes in OPEB Liability and Related Ratios
Year ended June 30, 2023

Fiscal Year End Date	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Measurement Date	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
TOTAL OPEB LIABILITY						
Service cost	\$ 103,978	\$ 125,439	\$ 104,304	\$ 97,158	\$ 95,608	\$ 107,473
Interest	26,020	29,376	29,335	32,640	28,093	22,184
Differences between expected and actual experience	-	36,016	-	(150,848)	-	-
Assumption changes	(314,495)	8,686	115,913	54,082	(8,390)	(84,486)
Benefit payments	(30,541)	(13,212)	(4,548)	(4,698)	(3,930)	(3,871)
Net change in Total OPEB Liability	<u>(215,038)</u>	<u>186,305</u>	<u>245,004</u>	<u>28,334</u>	<u>111,381</u>	<u>41,300</u>
Total OPEB Liability - Beginning	<u>1,266,498</u>	<u>1,080,193</u>	<u>835,189</u>	<u>806,855</u>	<u>695,474</u>	<u>654,174</u>
Total OPEB Liability - Ending	<u>\$ 1,051,460</u>	<u>\$ 1,266,498</u>	<u>\$ 1,080,193</u>	<u>\$ 835,189</u>	<u>\$ 806,855</u>	<u>\$ 695,474</u>
Covered-Employee Payroll	\$ 1,767,946	\$ 1,767,946	\$ 2,062,682	\$ 1,892,915	\$ 1,827,809	\$ 1,852,813
Plan Net Pension Liability/(Asset) as a percentage of Covered Employee Payroll	59.47%	71.64%	52.37%	44.12%	44.14%	37.54%
Fiscal Year End Date	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Measurement Date	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarially determined contribution	\$ 30,541	\$ 30,541	\$ 13,212	\$ 4,548	\$ 4,698	\$ 3,930
Contributions in relation to the actuarially determined contribution	(30,541)	(30,541)	(13,212)	(4,548)	(4,698)	(3,930)
Contribution deficiency (excess)	<u>\$ -</u>					
Covered Payroll	\$ 1,724,579	\$ 1,767,946	\$ 2,062,682	\$ 1,892,915	\$ 1,827,809	\$ 1,852,813
Contributions as a percentage of covered payroll	1.77%	1.73%	0.64%	0.24%	0.26%	0.21%

**Santa Cruz County Animal Shelter
Schedule of Plan Contribution - Pensions
Year ended June 30, 2023**

Fiscal Year End Date Measurement Date	June 30, 2023 2022	June 30, 2022 2021	June 30, 2021 2020	June 30, 2020 2019	June 30, 2019 2018	June 30, 2018 2017	June 30, 2017 2016	June 30, 2016 2015	June 30, 2015 2014
Actuarially determined contribution	\$ 406,120	\$ 365,710	\$ 336,550	\$ 286,900	\$ 249,064	\$ 243,871	\$ 213,578	\$ 192,529	\$ 179,887
Contributions in relation to the actuarially determined contribution	(406,120)	(365,710)	(336,550)	(286,900)	(249,064)	(243,871)	(213,578)	(192,529)	(179,887)
Contribution deficiency (excess)	\$ -								
Covered Payroll	\$ 1,495,268	\$ 1,500,487	\$ 1,406,247	\$ 1,336,382	\$ 1,310,557	\$ 1,257,655	\$ 1,235,606	\$ 2,465,809	\$ 1,352,634
Contributions as a percentage of covered payroll	27.16%	24.37%	23.93%	21.47%	19.00%	19.39%	17.29%	7.81%	13.30%

The above table is presented at 0.8083%, which represents the Shelter's share, of the supplementary schedule attachment of the actuarial valuation report of the net pension liability of the County of Santa Cruz.

As prescribed in GASB 68, paragraph 46, the information presented in the Schedule of Plan Contributions should also be determined as of the employer's most recent fiscal year-end. The employer is responsible for determining this information as prescribed by the standards as this data is not available to CalPERS.

Employees are assumed to make contributions equal to the actuarially determined contributions. However, some employers may choose to make additional contributions towards their unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions.

Covered payroll includes one year's payroll growth using 2.8% payroll growth assumption for fiscal year ended June 30, 2022; 2.75% payroll growth assumption for fiscal years ended June 30, 2018-2021; 3.00% payroll assumption for fiscal years ended June 30, 2014-17.

**Santa Cruz County Animal Shelter
Schedule of Plan Contribution - OPEB
Year ended June 30, 2023**

Fiscal Year End Date	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Measurement Date	2022	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 30,541	\$ 30,541	\$ 13,212	\$ 4,548	\$ 4,698	\$ 3,930
Contributions in relation to the actuarially determined contribution	<u>(30,541)</u>	<u>(30,541)</u>	<u>(13,212)</u>	<u>(4,548)</u>	<u>(4,698)</u>	<u>(3,930)</u>
Contribution deficiency (excess)	<u>\$ -</u>					
Covered Payroll	\$ 1,724,579	\$ 1,767,946	\$ 2,062,682	\$ 1,892,915	\$ 1,827,809	\$ 1,852,813
Contributions as a percentage of covered payroll	1.77%	1.73%	0.64%	0.24%	0.26%	0.21%

Consent Agenda Item 5.5

TO: Animal Services Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 10, 2024
SUBJECT: SCCAS Board Officer Positions for FY 2024-25

Recommendation:

Appoint Officers of the Santa Cruz County Animal Services Board of Directors as recommended by the General Manager, effective for the first meeting of FY 2024-25.

Discussion:

In accordance with Section 3., Paragraph A., Subparagraph 4.1.(e) of the ASA Joint Powers Agreement, the officers of the Board of Directors are to rotate on an annual basis beginning with the first meeting of the new fiscal year. While the schedule in which Board members rotate into officer positions is not defined within the JPA agreement, your Board appointed officers in the following rotation, effective with the 2003-04 fiscal year, based on the recommendation of staff, I recommend the same rotation.

- 1) Chair rotates out of an officer position to the bottom of the Board Member positions
- 2) Vice Chair rotates into Chair position
- 3) Secretary rotates into Vice Chair position
- 4) Board Members 4-9 rotate in order up into officer positions

Based on this rotation, the Officers of the Board of Directors are the following for FY 2024-25:

Chair: County Representative #3 (HSA)
Vice Chair: Capitola Representative (Police Chief)
Secretary: County Representative # 1 (Assistant CAO)
Board Member: Watsonville Representative #1 (Assistant City Manager)
Board Member: Watsonville Representative #2 (Captain)
Board Member: Santa Cruz Representative #1 (Assistant City Manager)
Board Member: Scotts Valley Representative #1 (Police Chief)
Board Member: County Representative #2 (Chief Deputy)
Board Member: Santa Cruz Representative #2 (Deputy Chief)

For your reference, the following information is provided:

Board Rotation for 2023-24

Chair: Santa Cruz Representative #2 (Deputy Chief)
Vice Chair: County Representative #3 (HSA)
Secretary: Capitola Representative (Police Chief)
Board Member: County Representative # 1 (Assistant CAO)
Board Member: Watsonville Representative #1 (Assistant City Manager)
Board Member: Watsonville Representative #2 (Captain)
Board Member: Santa Cruz Representative #1 (Assistant City Manager)
Board Member: Scotts Valley Representative #1 (Police Chief)
Board Member: County Representative #2 (Chief Deputy)

Board Rotation for 2022-23

Chair: County Representative #2 (Chief Deputy)
Vice Chair: Santa Cruz Representative #2 (Deputy Chief)
Secretary: County Representative #3 (HSA)
Board Member: Capitola Representative (Captain)
Board Member: County Representative # 1 (Assistant CAO)
Board Member: Watsonville Representative #1 (Assistant City Manager)
Board Member: Watsonville Representative #2 (Captain)
Board Member: Santa Cruz Representative #1 (Assistant City Manager)
Board Member: Scotts Valley Representative #1 (Police Chief)

Board Rotation for 2021-22

Chair: Scotts Valley Representative #1 (Police Chief)
Vice Chair: County Representative #2 (Chief Deputy)
Secretary: Santa Cruz Representative #2 (Deputy Chief)
Board Member: County Representative #3 (HSA)
Board Member: Capitola Representative (Captain)
Board Member: County Representative # 1 (CAO)
Board Member: Watsonville Representative #1 (Assistant City Manager)
Board Member: Watsonville Representative #2 (Captain)
Board Member: Santa Cruz Representative #1 (City Manager)

Board Rotation for 2020-21

Chair: Santa Cruz Representative #1 (City Manager)
Vice Chair: Scotts Valley Representative #1 (Police Chief)
Secretary: County Representative #2 (Chief Deputy)
Board Member: Santa Cruz Representative #2 (Deputy Chief)
Board Member: County Representative #3 (HSA)
Board Member: Capitola Representative (Sergeant)
Board Member: County Representative # 1 (CAO)
Board Member: Watsonville Representative #1 (Assistant City Manager)
Board Member: Watsonville Representative #2 (Captain)

Board Rotation for 2019-20

Chair: Watsonville Representative #2 (Captain)
Vice Chair: Santa Cruz Representative #1 (City Manager)
Secretary: Scotts Valley Representative #1 (Police Chief)
Board Member: County Representative #2 (Chief Deputy)
Board Member: Santa Cruz Representative #2 (Deputy Chief)
Board Member: County Representative #3 (HSA)
Board Member: Capitola Representative (Sergeant)
Board Member: County Representative # 1 (CAO)
Board Member: Watsonville Representative #1 (Assistant City Manager)

Board Rotation for 2018-19

Chair: Watsonville Representative #1 (Senior Analyst)
Vice Chair: Watsonville Representative #2 (Captain)
Secretary: Santa Cruz Representative #1 (City Manager)
Board Member: Scotts Valley Representative #1 (Police Chief)

Board Member: County Representative #2 (Chief Deputy)
Board Member: Santa Cruz Representative #2 (Deputy Chief)
Board Member: County Representative #3 (HSA)
Board Member: Capitola Representative (Sergeant)
Board Member: County Representative # 1 (CAO)

Board Rotation for 2017-18

Chair: County Representative # 1 (CAO)
Vice Chair: Watsonville Representative #1 (Senior Analyst)
Secretary: Watsonville Representative #2 (Police Chief)
Board Member: Santa Cruz Representative #1 (City Manager)
Board Member: Scotts Valley Representative #1 (Police Chief)
Board Member: County Representative #2 (Undersheriff)
Board Member: Santa Cruz Representative #2 (Police Chief)
Board Member: County Representative #3 (HSA)
Board Member: Capitola Representative (Sergeant)

Board Rotation for 2016-17

Chair: County Representative #3 (HSA)
Vice Chair: County Representative # 1 (CAO)
Secretary: Watsonville Representative #1 (Senior Analyst)
Board Member: Watsonville Representative #2 (Police Chief)
Board Member: Santa Cruz Representative #1 (City Manager)
Board Member: Scotts Valley Representative #1 (Police Chief)
Board Member: County Representative #2 (Undersheriff)
Board Member: Santa Cruz Representative #2 (Police Chief)

Board Rotation for 2015-16

Chair: Santa Cruz Representative #2 (Police Chief)
Vice Chair: County Representative # 3 (HSA)
Secretary: County Representative #1 (CAO)
Board Member: Watsonville Representative #1 (Fire Chief)
Board Member: Watsonville Representative #2 (Police Chief)
Board Member: Santa Cruz Representative #1 (City Manager)
Board Member: Scotts Valley Representative #1 (Police Chief)
Board Member: County Representative #2 (Sheriff)

Board Rotation for 2014-15

Chair: County Representative #2 (Sheriff)
Vice-Chair: Santa Cruz Representative #2 (Police Chief)
Secretary: County Representative #3 (CAO)
Board Member: County Representative #1 (CAO)
Board Member: Watsonville Representative #1 (City Manager)
Board Member: Watsonville Representative #2 (Police Chief)
Board Member: Santa Cruz Representative #1 (City Manager)
Board Member: Scotts Valley Representative #1 (City Manager)

Consent Agenda Item 5.6

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 10, 2024
SUBJECT: Approve Continuing Agreements for FY 2024-25

Recommendation:

Approve the continuing agreements for vendor contracts which exceed \$10,000 for FY 2024-25.

EXPENDITURES AGREEMENTS TO BE RENEWED FOR FISCAL YEAR 2024-25 OVER \$10,000

Department Title	Index Code	Object Code	Vendor (Contractor) Name	Estimated Amount	Description
Animal Services Authority	702810	62610	County of Santa Cruz	\$200,000	Santa Cruz Animal Shelter Facility Lease
Animal Services Authority	702810	61525	SDRMA	\$66,000	Liability Insurance
Animal Services Authority	702810	62317	HLP, Inc	\$34,000	Chameleon Software Support
Animal Services Authority	702850	62399	People's Petcare Inc.	\$50,000	Veterinarian Services
Animal Services Authority	702850	62399	Veterinarian Services Master Agreement	\$100,000	Substitute Veterinarian Services
Animal Services Authority	702810	62381	Gourmet Products 2 Go	\$25,000	Benefit Shop Management
Animal Services Authority	702810	61215	Santa Cruz Regional 9-1-1	\$35,000	Dispatch Services with NETCOM
Animal Services Authority	702810	62610	City of Watsonville	\$64,000	Watsonville Shelter Facility Lease

Consent Agenda Item 5.7

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 10, 2024
SUBJECT: Accept a \$5,000 Donation from an Anonymous Donor and Direct that the
Check be Deposited

Recommendation:

Accept a \$5,000 donation from an anonymous donor and direct that the check be deposited.

Consent Agenda Item 5.8

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 10, 2024
SUBJECT: Accept Donations Totaling of \$30,640.50 from the Santa Cruz County Animal Shelter Foundation and Direct that the Checks be Deposited

Recommendation:

Accept donations totaling \$30,640.50 from the Santa Cruz County Animal Shelter Foundation and direct that the checks be deposited.

Discussion:

The Foundation has provided \$12,000 to replenish the Extra Mile Fund that assists animals with treatable veterinary needs that are beyond the capacity of the in-shelter clinic, and \$18,640.50 to match private donations received with license renewals and with green envelopes in February, March, and April.

Regular Agenda Item 6.1

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 10, 2024
SUBJECT: General Manager's Oral Report

General Manager Rowland will present an oral report on the Santa Cruz County Animal Shelter.

April/May Statistics

Kennel Statistics Report Animals That Left Shelter from 04/01/24 to 05/31/24 All Jurisdictions Combined

	CAT	DOG	OTHER	RABBIT	TOTAL
Adopted	121	123	10	8	262
Died	5	0	0	0	5
Euthanized	73	45	4	0	122
Pph	71	39	0	0	110
Relocate Wildlife	0	0	1	0	1
Returned to Owner	56	171	1	3	231
Transferred to Another Shelter	107	43	20	6	176
TOTAL	433	421	36	17	907

Total Live Animals IN:

1,120

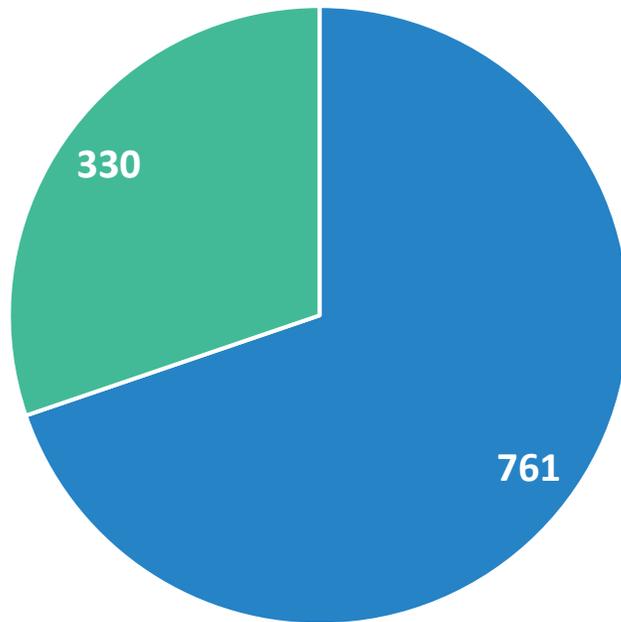
(includes 82 owner-requested,
and 83 injured or ill wildlife
euthanasias)

**Animals needing
placement/decisions**

954

In-House Spay/Neuter

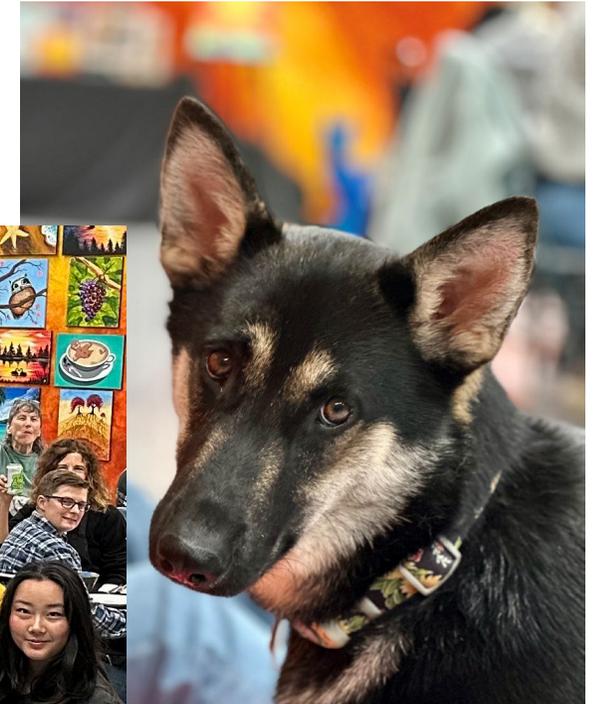
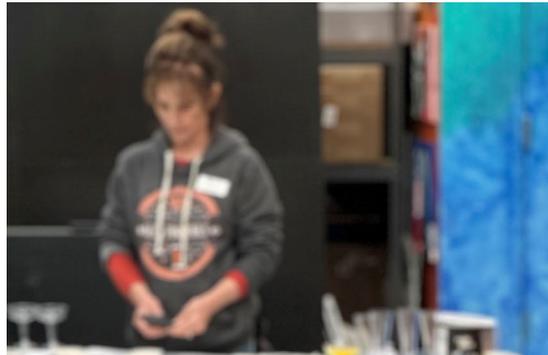
Spay/Neuters



- Shelter Animals
- Community Animals



Volunteer Appreciation



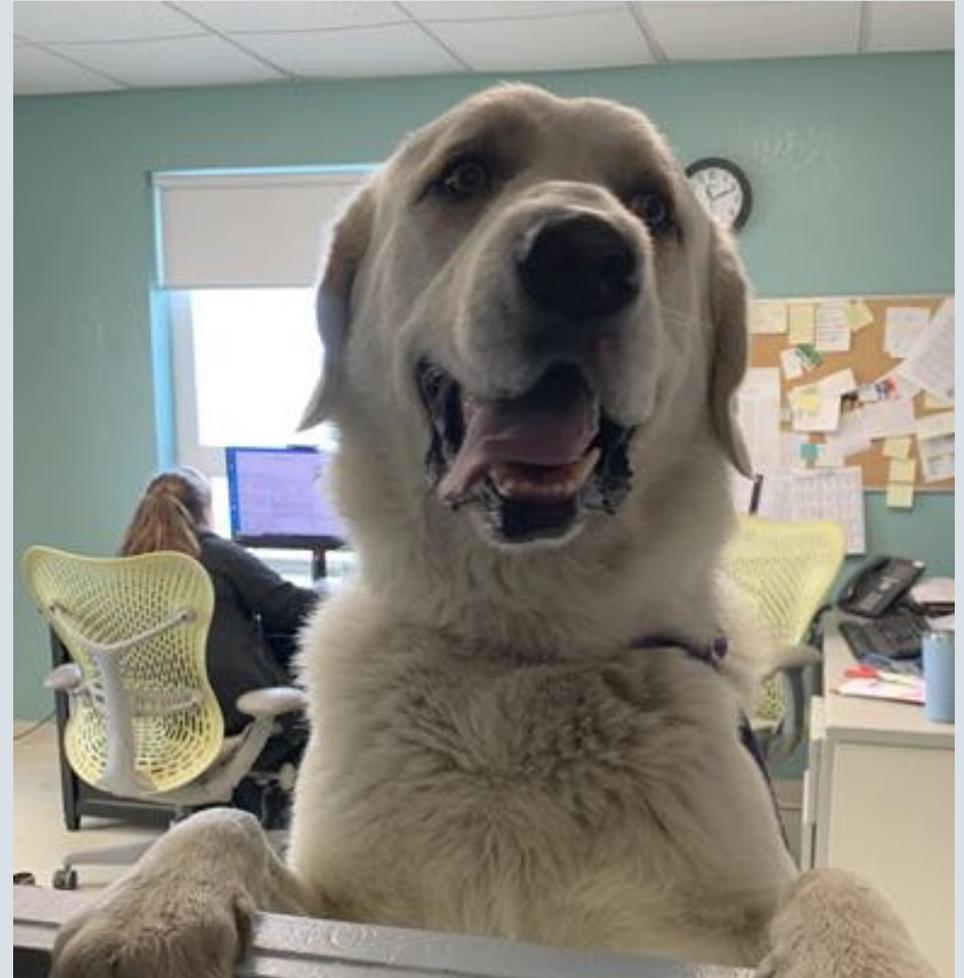


2 Healthy Pets for All Vaccine Clinics

THANKS TO JOE!

Who's generously shared
his significant and diverse
skills to help the shelter
and community!

You'll be greatly missed!



Regular Agenda Item 6.2

TO: Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 10, 2024
SUBJECT: Consider a Report Back Detailing Plans to Operationalize UC Davis Regents Grant

Recommendation:

Consider a report back detailing plans to operationalize UC Davis Regents grant accepted at the April meeting.

Discussion:

In the April meeting, the Board requested additional information on the operational plans for this grant funding.

Funds for the 2-year grant have been received and recognized in the SCCAS Services/Supplies budget line with a specific JL key for billing.

Goals:

- Continue existing efforts to reduce the number of unmanaged (unvaccinated, unneutered) cats living outdoors in Santa Cruz County, which have:
 - Mitigated environmental impacts and nuisance complaints
 - Educated & supported the community in responsible cat caretaking and improved cat welfare.
- Prevent a population explosion of unmanaged cats in Santa Cruz County while a coordinated and cooperative approach to managing this population can be developed by SCCAS and other animal welfare partners.

Objectives

- Assisted by non-profit partners already engaged in the work, help fund a minimum of 1,100 spay/neuters & core vaccines for community cats between June 1, 2024 and May 31, 2025, and a minimum of 700 between June 1, 2025 and May 31, 2026.
- Work with partners to develop and distribute educational & informational materials on community cat spay/neuter & vaccination programs and responsible cat caretaking.
- Assist with transportation and/or language access support to allow equitable application of these spay/neuter efforts.

Background:

Domestic cats are not indigenous to our area, however, they are highly adaptable and resilient, and most are capable of surviving, reproducing, and thriving outdoors even without significant support from people.

Cats living outdoors may fall into a variety of categories, based on their history, the level of support they get from people, and where they fall on a broad spectrum of socialization. There are estimated to be 3-4 million cats living outdoors, without known owners, in California. The current, inclusive term for these cats is “Community Cats.” They can cause problems in ecosystems and neighborhoods if not managed.

In 2023 SCCAS management was advised that a 35-year provider of free spay/neuter in the community, Project Purr, would have to sunset this year due to loss of their main funding source. An all-volunteer organization, they’ve coordinated and paid for services for community cats at cooperating local veterinary clinics for over 900 cats in Santa Cruz County annually, at no-cost to caregivers and without municipal funding.

A second local organization, Heading Home Rescue, also serves this population of cats, providing spay/neuter to approximately 200 Santa Cruz County cats each year. They’ve been challenged in recent years to cover significant veterinary cost increases and to obtain the services.

Loss or reduction of services long provided by these organizations would have multiple negative effects:

- rapid increases in the overall population of community cats
- increased cat intake and euthanasia at SCCAS
- increased nuisance and cruelty complaints to SCCAS
- increased predation and disease impacts on the local environment
- diminished overall welfare and increased risk of mistreatment of cats

These concerns spurred my application for a “More People and Pets Together” grant in September 2023, which was awarded in February 2024.

Existing Regulations:

Most of the jurisdictions the Animal Shelter JPA serves include variations of the following ordinances:

Mandatory Spaying and Neutering

- A. No person shall own, harbor or keep within the city a dog or cat over the age of six months that has not been spayed or neutered unless such person holds an unaltered animal certification for the animal issued pursuant to section...
- B. Any person intentionally providing care or sustenance for a dog or cat shall be deemed the owner of such dog or cat and shall comply with this section.

Microchip of dogs, cats, and rabbits (Not included in Scott’s Valley)

- A. Microchip Requirement. All dogs, cats, and rabbits over the age of three months must be implanted with an identifying microchip. Nothing in this section supersedes, eliminates, or alters the licensing requirements of this chapter.

Animal defecation prohibited as specified

- A. It is unlawful for the owner of any animal to allow or permit such animal to defecate on any public property or improved private property, other than that of the owner. It is the responsibility of the animal's owner to properly dispose of any solid waste resulting from an act in violation of this section.

Care of feral cats (Not included in Watsonville)

It is unlawful for any person... to intentionally provide food, water, or other forms of sustenance to a feral cat colony unless the person also performs the following acts and furnishes the Director with a signed statement verifying such performance:

- (A) The person shall register with the Director as caring for feral cats;
- (B) The person shall regularly provide water, shelter, and a sufficient quantity of wholesome food for the cat colony, including on weekends and holidays;
- (C) The person shall regularly and frequently humanely trap those cats over the age of eight weeks and have them spayed or neutered by a licensed veterinarian;
- (D) The person shall arrange to have all trapped cats tested for feline leukemia and feline immune deficiency virus, and to have those who test positive humanely euthanized or isolated indoors;
- (E) The person shall ensure that all trapped cats have their ears tipped by a licensed veterinarian at the same time they receive spay/neuter surgery;
- (F) The person shall arrange to have all trapped cats vaccinated for rabies in addition to any other vaccination or immunization requirement imposed by the State; and
- (G) The person shall provide veterinary care for sick or injured cats.

Plan:

SCCAS will develop Memoranda of Understanding (MOUs) with Project Purr and Heading Home as well as veterinarians already engaged with these two organizations.

Under the MOUs, Project Purr and Heading Home will use spreadsheets to provide SCCAS with specific data about the cats served, and veterinarians will bill SCCAS for up to \$100 for each cat they spay/neuter, microchip, and vaccinate against rabies and FVRCP for the organizations.

Data will be collected and analyzed by SCCAS management to reconcile billing, to show the impact of the services, and to document address information. Address information will be used to identify areas of the County where additional outreach and services are needed and to allow for safe return to home if a cat is impounded.

Organizations and clinicians are encouraged to reach as many cats as possible with these grant monies, and SCCAS is eager to work with these and other stakeholder groups over the term of the grant to develop a comprehensive, cooperative plan for meeting these needs and/or expanding services in the future.

Cats that do not appear to be thriving in their outdoor homes, or that are injured or ill and need significant medical intervention will not be candidates for the program unless caretakers and/or assisting organizations have a plan to provide the cat with safe, indoor placement after surgery. This plan will need to be approved by SCCAS management prior to billing. SCCAS can, as always, provide humane euthanasia services for any cat whose medical condition is too poor for humane re-release and for whom a safe alternative placement cannot be identified.

Summaries of important studies on community cats/TNR

Regarding suffering and welfare among outdoor cats:

Study A, below, found that of 103,643 stray & feral cats examined in spay/neuter clinics in 6 states from 1993 – 2004, less than 1% of the cats needed to be euthanized due to debilitating conditions, traumatic injury or infectious diseases.

Study B showed that 83 percent of the cats present at the end of a long-term study of a Trap-Neuter-Return-Monitor program had been there for more than 6 years, strongly indicating healthy lifespans.

Study C found that although community cats tend to be leaner than pet cats, the vast majority have healthy body weights and fat distribution, and altering significantly reduced the likelihood of injuries, accidents, and infections.

- A. Wallace, Jennifer L, and Julie K Levy, "Population Characteristics of Feral Cats Admitted to Seven Trap-Neuter-Return Programs in the United States," *Journal of Feline Medicine And Surgery* 8 (2006): 279-284.
- B. Levy, Julie K, et al., "Evaluation of the Effect of a Long-Term Trap-Neuter-Return and Adoption Program on a Free-Roaming Cat Population," *Journal of the American Veterinary Medical Association* 222, no. 1 (2003): 42-46.
- C. Scott, Karen C, et al., "Body Condition of Feral Cats and the Effect of Neutering," *Journal of Applied Animal Welfare Science* 5, no. 3 (2002): 203-213.

Regarding rabies in outdoor cats: As described in Study D, in 2008, 294 cases of rabies were reported in cats in the U.S., both pet and stray/feral – this was 4.3% of all the cases reported that year. Per the CDC, in 2018, 241 cases were reported in cats. These numbers have been decreasing over time, possibly related to the growth of programs that provide rabies vaccinations to large numbers of cats even without known caretakers.

- D. Blanton, Jesse D, et al., "Rabies Surveillance in the United States During 2008." *Journal of the American Veterinary Medical Association* 235, no. 6 (2009): 676-689.

Regarding cat-to-cat diseases: Several studies compared FLV and FIV test results of community cats against test results of owned cats and found that the rates of

infection were no higher in the outdoor cats. Importantly, FIV is spread mainly through deep bite wounds from an infected cat, and as found in Study C, spaying/neutering nearly eliminates fighting behavior in cats, so this risk is dramatically reduced once an FIV+ cat is altered.

- E. Levy, Julie K, et al., "Seroprevalence of Feline Leukemia Virus and Feline Immunodeficiency Virus Infection among Cats in North America and Risk Factors for Seropositivity," *Journal of the American Veterinary Medical Association* 228, no. 3 (2006): 371-376.
- F. Luria, Brian J, et al., "Prevalence of Infectious Diseases in Feral Cats in Northern Florida," *Journal of Feline Medicine and Surgery* 6 (2004): 287-296.
- G. Lee, Irene T, et al., "Prevalence of Feline Leukemia Virus Infection and Serum Antibodies Against Feline Immunodeficiency Virus in Unowned Free-Roaming Cats," *Journal of the American Veterinary Medical Association* 220, no. 5 (2002): 620-622.
- H. Chu, Karyen, et al., "Population Characteristics and Neuter Status of Cats Living in Households in the United States," *Journal of the American Veterinary Medical Association* 234, no. 8 (2009): 1023-1030

A study session will be agendized for a future board meeting to further inform the JPA Board and the public on the issue of community cats.

Tipping Point Grant Plan

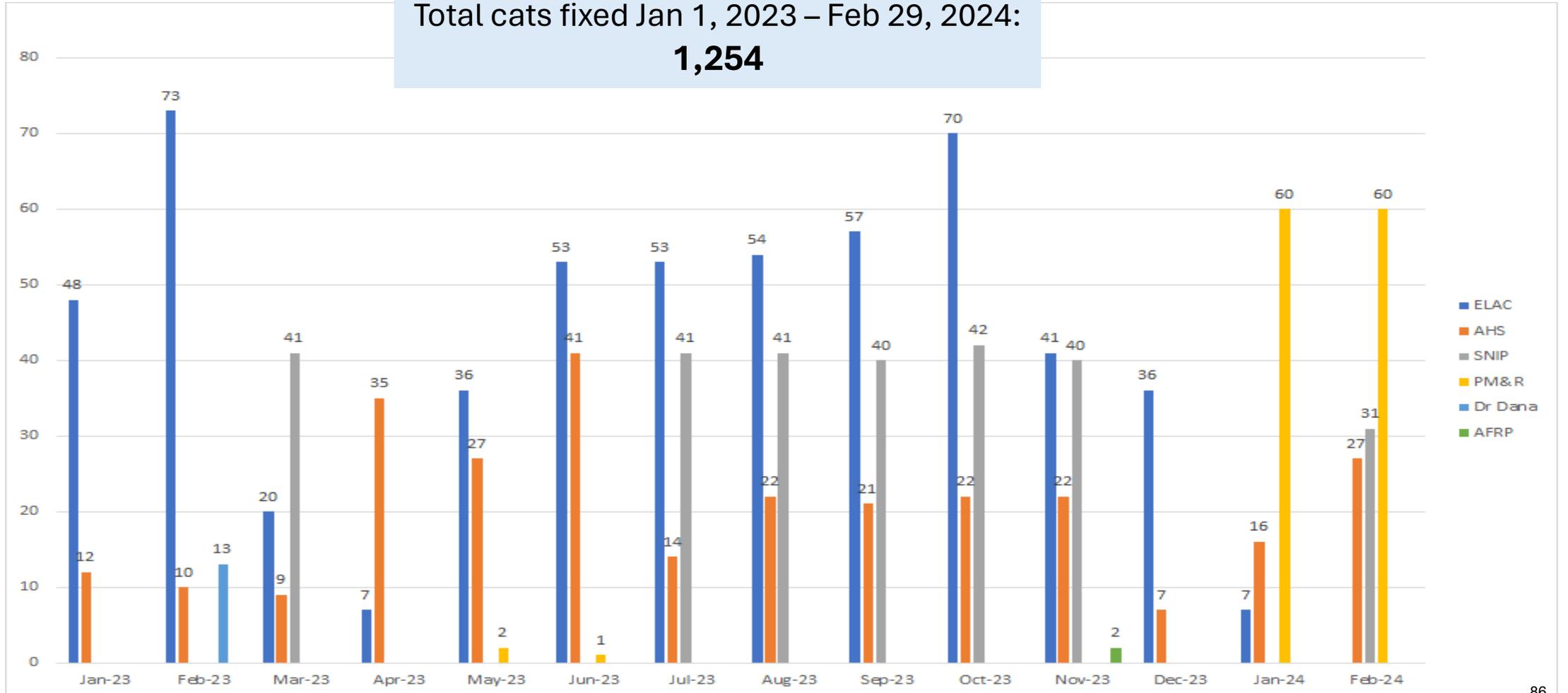
To **sustain** effective, humane
cat population control in
Santa Cruz County



Project Purr Statistics

Santa Cruz Co Cats fixed in 2023:
966

Total cats fixed Jan 1, 2023 – Feb 29, 2024:
1,254



Proposed Budget

	Requested Amount	\$200,000
Budget/Item	Description	Amount
1,100 cat spay/neuters	Year 1 bridge-fund target	\$110,000
693 cat spay/neuters	Year 2 bridge-fund target	69,300
Promotional/educational	Fliers, visual aids, printing	12,700
Translation & access	Language and transportation services	8,000

Program Goals

Sustain Services

- Ensure groups historically coordinating & providing low-barrier services for community cats in Santa Cruz County can continue to do so while a coordinated plan for this population of cats is developed.

Public Awareness Campaign

- Develop and launch a public awareness campaign about spaying & neutering and responsible cat care-taking.

Gather Data

- Gather data to inform policies and program development.

Program Objectives

Year 1: Fund spay/neuter, vaccination & microchipping services for at least 1,100 cats served by Project Purr or Heading Home Animal Rescue.

Year 2: Fund at least 700 cats served by Project Purr, Heading Home Animal Rescue, and/or other partners.

Pay up to \$100/cat to licensed veterinary practitioners engaged in working with these groups and serving this population of cats.

Convene a task force to develop a coordinated and sustainable plan to address and reduce the population of unmanaged cats in Santa Cruz County.

Results of funding 1,100 cat S/Ns

- Assuming equal numbers of male & female cats = 550 females
- A female can have 2-3 litters per year
- Average litter size is 4 kittens per litter

Fixing 1,100 cats in one year prevents 4,400 – 6,600 kittens

- Note: SCCAS took in 2,907 homeless cats in 2023 and euthanized 533

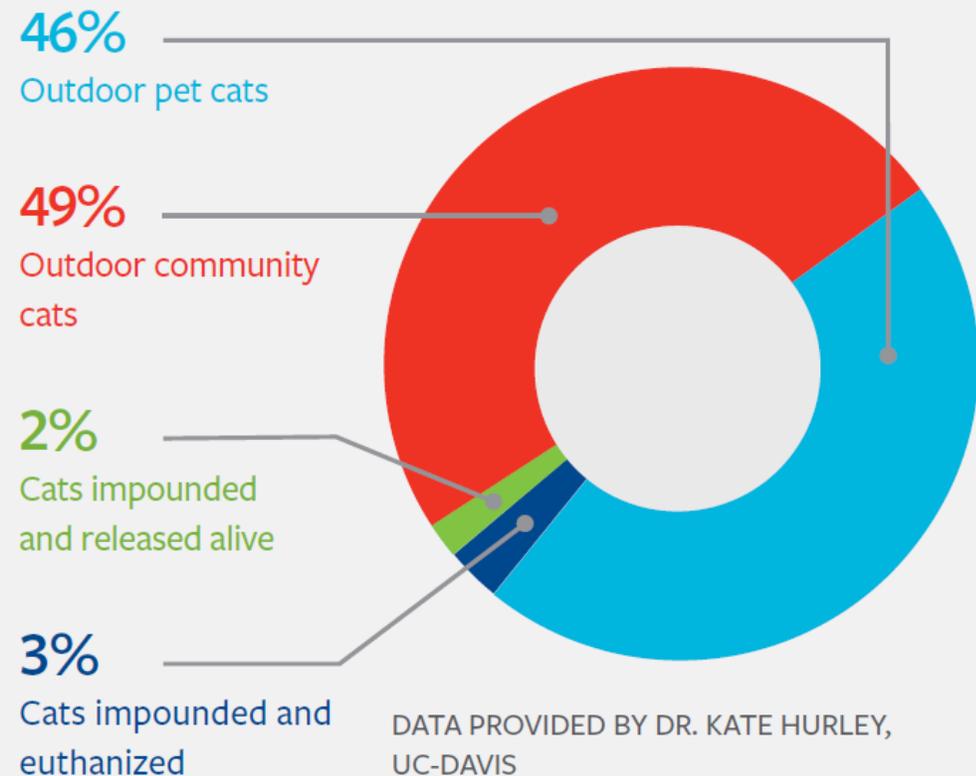


Realities of Cat Populations

- Estimated percentages of outdoor community cats (red) and owned cats who go outside (light blue), compared with the number of cats handled by the California sheltering system who are either euthanized (navy) or adopted out (green).
- Source: “Managing Community Cats: A Guide for Municipal Leaders” HSUS

SHELTER AND COMMUNITY CAT DYNAMICS

CALIFORNIA 2010



Regular Agenda Item 6.3

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 10, 2024
SUBJECT: Consider and Approve an Expenditure Agreement with Animal Balance for High Volume Spay-Neuter Services

Recommendation:

Consider and approve an expenditure agreement with Animal Balance, in the estimated amount of \$74,000, for high volume spay-neuter services, and authorize the General Manager to sign the agreement.

Discussion:

Animal Balance is an international non-profit organization that provides long-term solutions to animal welfare and conservation issues by deploying teams around the world to work with local communities. The VetAID program was developed for the United States in response to the reduction of spay/neuter services during and since the pandemic. It is designed to collaborate with local partners to humanely manage dog and cat populations and reduce the spread of infectious disease.

Their 6-person, licensed, High Quality High Volume Spay Neuter (HQHVSN) team deploys and performs 200 spay/neuter surgeries (plus deworming, core vaccinations, and microchips) during multi-day MASH-style events, with the help of local volunteers trained by Animal Balance to help build local understanding and support of HQHVSN efforts.

Through this agreement, Animal Balance will conduct two 3-day clinics at the SCCAS Annex in August and November of 2024 to provide affordable services to roughly 100 cats and 100 dogs in the community at each event. Animal Balance will charge \$37,000 per 3-day clinic, plus an additional \$100 per spay-neuter surgery performed over and above the 200-animal goal. The expenses will be drawn from the Veterinarian Services budget line item and have been included with the recommended FY 2024-25 budget. The agreement will be budget-neutral, as pet owners will pay for services per the SCCAS Planned Pethood fee structure, and SCCAS and the SCCAS Foundation will seek donation and sponsorship support for the events.

MASTER SERVICES AGREEMENT
MEMORANDUM OF UNDERSTANDING

THIS MASTER SERVICES AGREEMENT (the “**Agreement**”) is made effective as of this 24th day of April, 2024 (the “**Effective Date**”), by and between Animal Balance (Tax ID # 68-0630714) (“**Contractor**”); and (ii) Santa Cruz County Animal Shelter (“**Partner**”)

Partner Tax ID: 90-0039494. Contractor and Partner are sometimes referred to herein individually as a “**Party**” and collectively as the “**Parties.**”

BACKGROUND:

WHEREAS, Contractor owns and operates a *non-profit organization* registered in *San Francisco, California*; and

WHEREAS, Partner desires to engage Contractor to provide an experienced high-volume, high standard veterinary medical team for spay/neuter surgeries and Contractor is ready, willing, and able to provide those services for the benefit of Partner and its business, each in accordance with the terms of this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, and for other good and valuable consideration, the receipt and adequacy of which are hereby conclusively acknowledged, the Parties, intending to become legally bound, hereby agree as follows:

AGREEMENT:

1. **INDEPENDENT CONTRACTOR STATUS.** It is the Parties’ intent that each of them, at all times, and with respect to all matters hereunder, function as and remain an independent contractor, and not an employee or officer of the other Party. No Party shall represent to third parties that it is an employee or officer of the Party.
2. **SERVICES AND DUTIES.** Contractor shall vaccinate and surgically sterilize cats and dogs, rendering them permanently sterile so they cannot reproduce and to help reduce the spread of disease. Additional details on the Contractor services and duties are located in the attached Schedule A (collectively the “**Services**”).
3. **RESTRICTIVE COVENANTS.** Partner covenants as follows:

(A) **Non-Disparagement.** Partner agrees that it will not, during the Term or afterwards, either directly or indirectly, disparage Contractor or any of its affiliates, owners, directors, managers, officers, employees, agents, or invitees or any of their family or friends.

4. CONFIDENTIAL INFORMATION.

(A) **Confidential Information – In General.** Each Party acknowledges that the other Party and its affiliates have trade, business and financial secrets and other confidential and proprietary information (collectively, the “**Confidential Information**”) and that during the term of this Agreement, it may receive or contribute to the Confidential Information. For purposes of this Agreement, Confidential Information shall include, with respect to the Parties (i) each Party’s technology, processes, methodologies, business practices and technical information; (ii) information, lists and databases regarding the Parties, their customers, assets, suppliers, or their marketing plans, business plans, financial status, agreements, patents or trade secrets and (iii) any and all other information, documents, items or materials deemed by either Party, in its sole and exclusive discretion, as confidential or that should reasonably be understood by the other Party to be confidential at the time of such disclosure. Confidential Information includes technical information, processes and compilations of information, records, specifications and information concerning assets, and information regarding methods of doing business.

(b) **Release of Confidential Information.** During and following the Term, each Party agrees (i) to hold Confidential Information in confidence and (ii) not to release any Confidential Information to any person, except that Contractor shall be allowed to disclose Partner Confidential Information to its contractors and/or employees as needed to complete the Services. Each Party agrees to use reasonable efforts to give the other Party notice of any and all attempts to compel disclosure of any Confidential Information, in such a manner so as to provide such Party with written notice at least five (5) days before disclosure or within one (1) business day after a Party is informed that such disclosure is being or shall be compelled, whichever is earlier. Such written notice shall include a description of the information to be disclosed, the court, government agency, or other forum through which the disclosure is sought, and the date by which the information is to be disclosed, and shall contain a copy of the subpoena, order or other process used to compel disclosure.

a.

(c) **Return of Confidential Information.** Upon a Party’s written request, the other Party will deliver to such Party all of its property and all Confidential Information in tangible form or in the non-requesting Party’s possession or control. Any retention by a Party of Confidential Information following the termination of this Agreement or upon such written request from the other Party shall constitute a breach of this Agreement.

5. TERM & TERMINATION.

(a) **Term.** This Agreement will commence on the Effective Date and will continue until completion of the Services for the agreed upon clinic dates (the “**Term**”).

Clinic date(s):

August 16-18 and November 15-17 2024

Address where clinic(s) will be held:

(b) **Termination.** Partner may terminate this Agreement at any time for any reason by providing a six (6) week prior to the clinic start date written notice to the Partner. If Partner terminates this Agreement within six (6) weeks of the clinic start date, Partner may be responsible for the full price of the Services, in Contractor's sole discretion. Contractor may terminate this Agreement prior to any Services being provided by providing a ten (10) business day written notice to the Partner, and shall refund the deposit to the Partner if terminated prior to the Services being provided. Contractor may terminate this Agreement at any time and for any reason by providing a prior written notice. If the Services have already commenced, the Contractor shall be allowed to keep any payments paid for Services already completed, and shall refund any amounts received for Services not yet completed upon the date of termination.

b.

(c) **Termination – Following Initial Term.** A non-breaching Party may also terminate this Agreement at any time in the event of a breach by the other Party of a material covenant, commitment or obligation under this Agreement that remains uncured after thirty (30) days following written notice from the non-breaching Party to the breaching party thereof. Such termination shall be effective immediately and automatically upon the expiration of the applicable notice and cure period, without further notice or action by the non-breaching Party. Following termination, the breaching Party shall no longer have any rights under otherwise pursuant to this Agreement. Termination shall be in addition to any other remedies that may be available to the non-breaching Party.

c.

6. PARTNER OBLIGATIONS.

- (A) Partner shall provide a temperature-controlled location for the clinic for the dates agreed upon by the Parties. The location must meet the specifications for the clinic setup as set forth by AVMA guidelines and state laws, to include access to running water, team bathrooms, proper lighting, etc. The Partner shall also ensure that all permits are current and in place prior to the agreed upon clinic start dates. The Partner shall ensure that Contractor and other third parties are provided with any necessary rules, regulations, contracts, or other documents pertaining to the use of the clinic space. The Partner shall ensure that Contractor has access to the clinic space building between the hours of 7:00 AM- 7:00 PM each day of the scheduled clinic dates, as well as one (1) full day prior to the clinic start date and one (1) full day after the clinic end date, to allow for clinic set-up and breakdown.
- (b) Partner shall recruit an adequate number of local volunteers to assist with general (non-medical) clinic duties such as registration, cleaning, animal transport, etc. Partner shall ensure that Partner, Partner's employees and all local volunteers have signed the Contractor's liability waiver, handbook and the hold harmless document prior to assisting with the client.
- (c) Partner shall communicate to the local volunteers that they will not have access to the surgical area and that they must follow the Contractor's instructions and rules. All volunteers under the age of eighteen (18) must be approved by Contractor, and the

minor's guardian must be present at all times and must assume all responsibility for the minor volunteer.

- (d) Partner shall ensure an adequate setup at the clinic site for curbside patient drop-off and pickup. Partner shall ensure there is adequate parking and traffic control at the clinic site.
- (e) Partner shall provide Contractor with any publicity and social media reports for review prior to publishing. Partner shall provide Contractor and all sponsors/funders appropriate credit and acknowledgement of participation in any news or social media publications.
- (f) Partner shall provide lunch to Contractor and Contractor's team, following a vegan/vegetarian diet, for every clinic day.
- (g) If Partner provides microchips, Contractor shall implant microchips and apply parasite treatments at no extra cost.
- (h) Partner shall provide to Contractor the daily schedule of animals for each clinic date per the formula as follows: 50% dogs/50% cats, 50% of dogs under 40 lbs./50% of dogs over 40 lbs. (weight limit for dogs is 80 lbs.). Contractor shall not provide Services to cats or dogs under 2 lbs. or eight (8) weeks of age.
- (i) Partner understands that Contractor shall not provide Services for dogs with a poor body condition score, in the Contractor's sole discretion, brachycephalic dogs (including but not limited to pugs), French bulldogs, or other dogs with potentially compromised airways, or dogs over 80 lbs.
- (j) Partner shall ensure that all medical paperwork is filled out and signed using the name of the animal's legal owner at the time of surgery (ex. animals in foster care are legally owned by the shelter or rescue and therefore the medical paperwork should reflect that).
- (k) Partner acknowledges and understands that they are to call the designated after-hours line to talk to a Contractor representative about any postoperative concerns. Partner shall send Contractor a photo of the incision site. Partner shall call the line twice and wait at least fifteen (15) minutes for a return call before calling the Contractor's emergency number. If it is determined that a visit to a veterinarian is necessary, Contractor shall pay for the initial exam. Any additional care must be approved by the Contractor in advance. Contractor shall not be responsible for any payments unless they have been pre-approved in writing by Contractor.
- (l) Partner shall provide premise insurance, unless otherwise obtained by Animal Balance as the building is not owned by the partner.

7. BREACH; LIMITATION OF DAMAGES. If a Party breaches any of the Sections of this Agreement, the non-breaching Party shall be entitled to recover from the breaching Party any damages allowed at law, but shall not be entitled to revoke any consequential, special, exemplary, incidental or punitive damages, whether directly or indirectly incurred, or for any other losses a Party incurs out of or in connection with

this Agreement, including without limitation loss of profits, loss of revenues, business interruption or other pecuniary loss, even if a Party has been advised of the possibility of such damages or loss. Notwithstanding the foregoing, each Party will have available the right to obtain from any court of competent jurisdiction an injunction restraining a breach or threatened breach and specific performance of any provision in Section 5 or 6 of this Agreement.

8. **ASSIGNMENT.** Neither this Agreement nor any right or obligation of any Party hereunder nor interest herein may be assigned or transferred by any Party without the written consent of the other Party.

9. **INDEMNIFICATION AND LIMITATION OF LIABILITY.** Contractor shall only be liable for obligations required to be provided by it in this Agreement and not for any act or omission of Partner or the Partner's officers, employees, or agents. Partner agrees to indemnify and hold Contractor harmless from any and all losses, damages, costs, and expenses that arise from omission, fault, negligence, or misconduct by Partner's employees, independent contractors or volunteers. Likewise, the Partner shall not be liable under any contracts or obligations of Contractor, for any act or omission by Contractor or Contractor's officers, employees, or agents. Contractor agrees to hold the Partner harmless for losses, damages, costs, and expenses arising out of such actions.

10. **MISCELLANEOUS.**

d.

(a) **Amendments and Waivers.** Any term of this Agreement may be amended or waived only with the written consent of the Parties.

e.

(b) **Entire Agreement.** This Agreement, including any Addendums or Schedules hereto, constitutes the entire agreement of the Parties and supersedes and replaces all oral negotiations and prior writings with respect to the subject matter hereof.

(c) **Notices.** Any notice required or permitted by this Agreement shall be in writing and shall be deemed sufficient upon receipt, when delivered personally, via electronic mail or by courier or overnight delivery service, or three (3) days after being deposited in the regular United States mail as certified or registered mail (airmail if sent internationally) with postage prepaid, if such notice is addressed to the Party to be notified at such Party's address or facsimile number presently known to any other Party, or as subsequently modified by written notice.

(d) **Donations.** Any donations received by the Partner or Contractor during the Term of this Agreement and relating to the Services provided hereunder shall be paid to Partner so long as Partner is a registered non-profit. In the event Partner is not a registered non-profit, donations shall be paid to Contractor to be used for spay/neuter services.

(e) **Governing Law/Venue.** The validity, interpretation, construction and performance of this Agreement shall be governed by the laws of the State of California, without giving effect to its principles of conflict of laws. Contractor's non-profit organization was formed and registered in California. If legal action is commenced by any of the Parties with respect to the subject matter hereof, the Parties agree that the jurisdiction and venue of such action shall be in the state or federal court of competent jurisdiction located in San Francisco, California.

(f) **Legal Fees; Interest.** If any dispute arises between the Parties with respect to matters covered by this Agreement, the prevailing Party in any such dispute shall be entitled to receive an award of reasonable attorney fees, expert witness fees and out-of-pocket costs incurred in connection with such dispute, in addition to any other relief to which it may be entitled. In addition to the foregoing, in the event Partner fails to remit payment for Services Fees within ten (10) days from the date such payments are due, Partner shall be required to pay interest on unpaid Service Fees at a rate of the greater of 2.5% per month, or the highest rate allowed by law, compounded monthly until paid in full.

(g) **Severability.** If one or more provisions of this Agreement are held to be unenforceable under applicable law, then such unenforceable provision(s) shall be deemed modified so as to be enforceable (or if not subject to modification, then eliminated herefrom) for the purpose of those procedures to the extent necessary to permit the remaining provisions to be enforced.

(h) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together will constitute one and the same instrument.

(i) **Advice of Counsel.** EACH PARTY ACKNOWLEDGES THAT, IN EXECUTING THIS AGREEMENT, SUCH PARTY HAS HAD THE OPPORTUNITY TO SEEK THE ADVICE OF INDEPENDENT LEGAL COUNSEL, AND HAS READ AND UNDERSTOOD ALL OF THE TERMS AND PROVISIONS OF THIS AGREEMENT. THIS AGREEMENT SHALL NOT BE CONSTRUED AGAINST ANY PARTY BY REASON OF THE DRAFTING OR PREPARATION HEREOF.

(j) **Compliance with Laws.** The Parties agree to abide by all federal, state or local laws, regulations, ordinances or other legal requirements in connection with the performance of the Services hereunder. In addition, at all times during this Agreement, each Party shall have in effect all licenses, permits and authorizations for all local, state, federal and foreign governmental agencies to the extent the same are necessary to the performance of the Services hereunder. No Party shall not perform any Services under this Agreement for which it does not hold all necessary licenses, permits and authorizations.

(k) **Survival.** Notwithstanding any other provision of this Agreement to the contrary, Sections 5 and 6, and each and every provision which by its terms is intended to survive termination, shall survive the termination of this Agreement and/or the termination of any Party's rights and obligations hereunder.

SCHEDULE A - SERVICES

Contractor shall provide spay/neuter surgeries, and may assist with other animal ailments in their sole discretion. Should the Contractor decide not to treat other ailments, they will refer the animal to a local veterinarian for further care.

Contractor shall provide an experienced high-volume, high standard veterinary medical team consisting of

a minimum of two (2) veterinarians licensed in the State of California, one (1) clinic coordinator

and two (2) to four (4) technicians, whose skill level matches customary veterinary clinic expectations.

Contractor shall work with Partner to obtain the veterinary medical supplies necessary for the target number of surgeries.

Contractor shall coordinate with the Partner to ensure that all necessary equipment is provided to safely allow Contractor to provide the Services. Contractor shall also coordinate with the Partner to organize and orchestrate the sterilization clinic so that it is efficient and safe for all humans and animals.

Contractor shall provide accurate medical records for each patient to the Partner as requested in writing.

Contractor shall provide the Medical, Volunteer and Clinic Flow SOPs and Contractor handbook as requested in writing.

Contractor shall provide Partner with liability release waivers for any volunteers that might be assisting the Contractor and Partner.

Contractor shall be flexible and respectful as changes may occur in the situation and shall work with the Partner to solve situations as they arise and to re-evaluate strategies as needed.

Contractor shall provide Partner with Contractor's publicity and social media guidelines, and shall provide Partner with any publicity or social media posts for review prior to publishing.

The Partner and Contractor may mutually agree if an animal needs to be euthanized per Contractor's euthanasia policy.

Schedule B - Fees

Service Fees shall be calculated as follows:

The total cost for 200 surgeries is \$ \$37,000 per clinic. Per the Effective Date of this Agreement, Partner

shall pay to Contractor twenty-five percent (25%) of the overall cost of the clinic. The twenty-five (25%) is due immediately upon the Effective Date of this Agreement with following dates due three weeks prior to the clinic start date.

Deposit amount: \$ \$9250 per clinic due three weeks prior to clinic start date.

Additional surgeries above the 200 agreed upon shall be charged at \$ \$100 per surgery.

Contractor shall provide a final invoice within five (5) business days of the clinic end date, which will include charges for any additional surgeries provided over the agreed upon amount. The final invoice amount is owed within 30 business days of the invoice date via electronic transfer or **payment by check**.

Alternative methods must be approved in advance of the receipt of the invoice.

Checks may be made payable to:

**Animal Balance
PO Box 66406
Portland OR 97290**

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement as of the Effective Date.

CONTRACTOR:
Animal Balance
a California nonprofit organization



By:
Emma Clifford, its Founder and Director

Mailing Address:
Animal Balance
PO Box 66406
Portland OR 97238

Contact Email Address:
info@animalbalance.org

PARTNER:
Santa Cruz County Animal Shelter,
a Joint Powers Authority
By: Amber Rowland (name of contact)
its General Manager (title)

(signature)

Organization Physical Address:

1001 Rodriguez St.
Santa Cruz CA 95062

Contact Email Address:

Amber.Rowland@santacruzcountyca.gov

Approved as to form:

Cara Townsend, SCCAS Legal Counsel

Regular Agenda Item 6.4

TO: Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 10, 2024
SUBJECT: Consider and Approve the Financial Report for April and May 2024

Recommendation:

Approve the Financial Report as presented for April and May 2024.

Discussion:

The fiscal year (FY) 2023-24 financial report for April and May 2024 reflects total revenues of \$409,571 and expenditures of \$1,000,976. Total FY revenues through May were \$5,046,372 equaling 97.94% of the budgeted 91.67%. Total FY expenditures through May were \$4,994,293 equaling 82.22% of the budgeted 91.67%.

Licensing revenue for April and May was \$45,144. Total FY licensing revenue through May was \$232,593. Total FY licensing revenue for the previous fiscal year through May was \$243,094. Thus, current year licensing revenue through May was 4.32% lower than for the same period last year.

**Santa Cruz County Animal Services Authority
Financial Summary for Fiscal Year 2023-2024
For Months Ending May 31, 2024**

Revenues:	2023-2024 Final Budget	2023-2024 Adj Budget	2023-2024 Est/Actuals	2023-2024 YTD Actuals	YTD Remaining	2022-2023 YTD Actuals
SALES TAX	\$0	\$0	\$0	\$0	\$0	(\$101)
INTEREST	\$45,000	\$45,000	\$75,000	\$69,829	(\$24,829)	\$38,658
RENTS & CONCESSIONS	\$500	\$500	\$200	\$127	\$373	\$86
RENTAL DEPOSIT/FORFEIT REVENUE	\$200	\$200	\$200	\$110	\$90	\$120
HUMANE SERVICES	\$250,000	\$250,000	\$112,000	\$106,399	\$143,601	\$195,665
ADOPTION FEES	\$0	\$0	\$180,000	\$161,583	(\$161,583)	\$0
ADMINISTRATIVE SERVICES	\$3,000	\$3,000	\$3,000	\$2,389	\$611	\$2,426
COST RECOVERY-OTHER	\$5,000	\$5,000	\$4,000	\$3,815	\$1,185	\$5,070
MEMBER CONTRIBUTION	\$3,683,973	\$3,683,973	\$3,683,973	\$3,683,973	\$0	\$2,807,444
CHARGES FOR CURRENT SERVICES	\$0	\$0	\$0	\$0	\$0	\$0
ADMIN FINE FEES	\$5,000	\$5,000	\$1,200	\$525	\$4,475	\$2,750
GRANT SERVICES-NON INTERGOV	\$15,000	\$15,000	\$19,477	\$19,477	(\$4,477)	\$15,000
ANIMAL MICROCHIP FEES	\$10,000	\$10,000	\$5,700	\$5,994	\$4,007	\$5,985
ANIMAL RABIES FEES	\$9,000	\$9,000	\$5,000	\$5,462	\$3,538	\$4,610
ANIMAL SPAY&NEUTER FEES	\$40,000	\$40,000	\$19,000	\$33,088	\$6,912	\$13,890
SALES-OTHER-TAXABLE	\$95,000	\$95,000	\$85,000	\$65,005	\$29,995	\$88,436
CASH OVERRAGES	\$0	\$0	\$5	\$9	(\$9)	\$0
CONTRIBUTIONS and DONATIONS	\$650,000	\$650,000	\$685,000	\$631,703	\$18,297	\$727,127
NSF CHECKS	\$0	\$0	(\$90)	(\$190)	\$190	(\$344)
OTHER REVENUE	\$40,000	\$40,000	\$40,000	\$24,482	\$15,518	\$22,843
LICENSES - CAPITOLA	\$9,000	\$9,000	\$7,000	\$6,686	\$2,314	\$7,294
LICENSES - SANTA CRUZ	\$60,000	\$60,000	\$50,000	\$46,286	\$13,714	\$46,879
LICENSES- SCOTTS VALLEY	\$17,000	\$17,000	\$12,000	\$11,972	\$5,028	\$13,099
LICENSES- COUNTY	\$180,000	\$180,000	\$142,000	\$142,411	\$37,590	\$150,760
LICENSES- WATSONVILLE	\$35,000	\$35,000	\$24,000	\$25,238	\$9,762	\$25,062
TOTAL REVENUES:	\$5,152,673	\$5,152,673	\$5,153,665	\$5,046,372	\$106,301	\$4,172,801

Less Expenditures:

Salaries and Benefits	\$3,704,296	\$3,704,296	\$3,663,396	\$3,310,995	\$393,301	\$2,870,402
Services and Supplies	\$1,380,414	\$1,720,526	\$1,657,414	\$1,519,731	\$200,795	\$1,460,846
Other Uses	\$149,020	\$50,153	\$50,153	\$50,153	\$0	\$149,020
Fixed Assets	\$40,000	\$15,000	\$15,000	\$9,354	\$5,646	\$0
Operating Transfers Out	\$104,060	\$104,060	\$104,060	\$104,060	\$0	\$103,030
Intrafund Transfer	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$5,377,790	\$5,594,035	\$5,490,023	\$4,994,293	\$599,742	\$4,583,298

Plus Contingency:

	\$215,112	\$0	\$0	\$0	(\$0)	\$0
TOTAL EXPENDITURES INCLUDING CONTINGENCY:	\$5,592,902	\$5,594,035	\$5,490,023	\$4,994,293	\$599,742	\$4,583,298

NET REVENUES OVER (UNDER) EXPENDITURE **(\$440,229)** **(\$441,362)** **(\$336,358)** **\$52,079** **(\$493,441)** **(\$410,497)**

BEGINNING FUND BALANCE - UNDESIGNATED \$1,400,021 \$1,400,021 \$1,400,021 \$1,400,021 \$1,400,021 \$1,400,021

ENDING FUND BALANCE - UNDESIGNATED \$959,792 \$958,659 \$1,063,663 \$1,452,100 \$906,580 \$989,524

ANIMAL LICENSE DETAIL

	2023-24 YTD Actuals	2022-23 YTD Actuals	PY COMPARISON
LICENSES - CAPITOLA	\$6,686	\$7,294	(\$608)
LICENSES - SANTA CRUZ	\$46,286	\$46,879	(\$593)
LICENSES- SCOTTS VALLEY	\$11,972	\$13,099	(\$1,127)
LICENSES- COUNTY	\$142,411	\$150,760	(\$8,350)
LICENSES- WATSONVILLE	\$25,238	\$25,062	\$176
	\$232,593	\$243,094	(\$10,502)

* Fund Balance Assigned for B. Jean Donation - balance as of 6/30/23 is \$472,501 (Unaudited)

* Fund Balance - Non spendable for change fund/petty cash - balance as of 6/30/23 is \$900 (Unaudited)

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2023-24**

As of 5/31/24 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg () = DOWN

Acct	Acct Title	23/24 Final Budget	23/24 Adj. Budget	23/24 Est./Actuals	April Actuals	May Actuals	23/24 YTD Actuals	YTD Remaining	92%	92%	22/23 YTD Actuals	COMPARE THRU FEB PY ACTUALS	May Actuals	22/23 Est./Actuals
									Percentage of CY Budget Actualized	Percentage of PY EA's Actualized				
51000	SALARIES & BENF	\$3,704,296	\$3,704,296	\$3,663,396	\$286,147	\$410,554	\$3,310,995	\$352,401	89.38%	88.74%	\$2,870,402	\$440,593	\$383,260	\$3,234,516
61000	SERVICES & SUPL	\$1,380,414	\$1,720,526	\$1,657,414	\$128,275	\$163,461	\$1,519,731	\$137,683	88.33%	91.40%	\$1,460,846	\$58,885	\$307,969	\$1,598,240
70000	OTHER CHARGES	\$149,020	\$50,153	\$50,153	\$0	\$12,538	\$50,153	\$0	100.00%	88.95%	\$149,020	(\$98,867)	\$74,510	\$167,525
80000	FIXED ASSETS	\$40,000	\$15,000	\$15,000	\$0	\$0	\$9,354	\$5,646	62.36%	0.00%	\$79,445	(\$70,090)	\$0	\$79,444
90000	OTHER FINANCING USES	\$104,060	\$104,060	\$104,060	\$0	\$0	\$104,060	\$0	100.00%	0.00%	\$103,030	\$1,030	\$0	\$103,030
95000	INTRAFUND TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	(\$15,179)	\$0	
98700	CONTINGENCIES	\$215,112	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	\$0	\$0	\$0	
51000-98700	TOTAL EXPENDITURES	\$5,592,902	\$5,594,035	\$5,490,023	\$414,422	\$586,553	\$4,994,293	\$495,730	89.28%	199.24%	\$4,662,743	\$331,551	\$750,560	\$5,182,755
40100-42500	TOTAL REVENUES	\$5,152,673	\$5,152,673	\$5,153,665	\$262,160	\$147,412	\$5,046,372	\$107,293	97.94%	87.09%	\$4,172,801	\$873,571	\$371,980	\$4,791,286
	NET COST	(\$440,229)	(\$441,362)	(\$336,358)	\$152,262	(\$439,142)	\$52,079	(\$388,437)	-11.80%	125.15%	(\$489,942)	\$542,020	(\$378,580)	(\$391,469)
51000	REGULAR PAY-PER	2,198,716	2,198,716	2,053,259	\$169,992	\$260,756	\$1,895,967	\$157,292	86.23%	87.93%	\$1,669,168	\$226,799	\$232,650	\$1,898,292
51005	OVERTIME PAY-PE	15,000	15,000	18,162	\$698	\$460	\$12,744	\$5,418	84.96%	94.41%	\$20,286	(\$7,542)	\$2,070	\$21,488
51010	REGULAR PAY-EXT	80,000	80,000	147,497	\$5,181	\$10,587	\$116,317	\$31,180	145.40%	84.90%	\$95,605	\$20,712	\$16,856	\$112,604
51040	DIFFERENTIAL PAY	32,000	32,000	40,146	\$2,381	\$4,058	\$34,331	\$5,815	107.28%	90.00%	\$24,772	\$9,559	\$3,550	\$27,525
52010	OASDI-SOCIAL SE	163,779	163,779	170,502	\$13,522	\$20,988	\$155,725	\$14,777	95.08%	87.75%	\$136,007	\$19,718	\$19,343	\$154,988
52015	RETIREMENT	620,129	620,129	582,662	\$48,523	\$71,337	\$536,442	\$46,220	86.50%	89.47%	\$436,289	\$100,152	\$60,331	\$487,625
53010	EMPLOYEE INSURA	540,004	540,004	596,500	\$45,851	\$42,369	\$504,801	\$91,699	93.48%	90.90%	\$436,465	\$68,337	\$48,462	\$480,182
53015	UNEMPLOYMENT IN	14,664	14,664	14,664	\$0	\$0	\$14,664	(\$0)	100.00%	100.00%	\$6,673	\$5,991	\$0	\$8,673
54010	WORKERS COMPENS	40,004	40,004	40,004	\$0	\$0	\$40,004	(\$0)	100.00%	100.00%	\$43,139	(\$3,135)	\$0	\$43,139
51000	SALARIES & BENF	\$3,704,296	\$3,704,296	\$3,663,396	\$286,147	\$410,554	\$3,310,995	\$352,401	89.38%	88.74%	\$2,870,402	\$440,593	\$383,260	\$3,234,516
61115	POLICE SAFETY EQUIPMENT	500	500	500	\$0	\$0	\$0	\$500	0.00%	0.00%	\$0	\$0	\$0	\$500
61125	UNIFORM REPLACEMENT	1,500	1,500	1,804	\$0	\$0	\$1,804	(\$0)	120.27%	92.96%	\$5,578	(\$3,773)	\$0	\$6,000
61215	RADIO SERVICES	5,000	5,000	0	\$0	\$0	\$0	\$0	0.00%	98.37%	\$34,431	(\$34,431)	\$2,915	\$35,000
61220	TELECOM SERVICES	40,000	60,000	60,000	\$0	\$11,383	\$52,459	\$7,541	87.43%	71.25%	\$28,774	\$23,686	\$3,967	\$40,383
61310	FOOD	36,000	55,000	55,000	\$3,003	\$4,573	\$49,564	\$5,436	90.12%	93.87%	\$31,916	\$17,648	\$5,847	\$34,000
61412	JANITORIAL SERVICES	11,500	11,500	11,500	\$875	\$875	\$9,558	\$1,942	83.11%	75.45%	\$8,677	\$881	\$875	\$11,500
61525	LIABILITY INSURANCE	65,127	65,127	67,073	\$0	\$0	\$67,573	(\$500)	103.76%	98.78%	\$53,343	\$14,230	\$0	\$54,000
61535	OTHER INSURANCE	32,233	32,233	33,733	\$0	\$0	\$33,233	\$500	103.10%	0.00%	\$4,338	\$28,895	\$0	\$4,338
61720	MAINT-MOBILE EQUIPMENT-SERV	15,000	15,000	7,500	\$191	\$158	\$2,716	\$4,784	18.11%	94.80%	\$14,219	(\$11,503)	\$3,094	\$15,000
61725	MAINT-OFFICE EQUIPMENT	3,500	3,500	4,000	\$597	\$0	\$3,316	\$684	94.73%	96.93%	\$2,714	\$602	\$233	\$2,800
61730	MAINT-OTHER EQUIP-SVCS	15,000	15,000	15,000	\$937	\$0	\$13,875	\$1,125	92.50%	93.38%	\$9,338	\$4,537	\$0	\$10,000
61731	MAINT-OTHER EQUIP-SUP	1,500	1,500	1,500	\$0	\$685	\$990	\$510	66.02%	0.00%	\$0	\$990	\$0	\$500
61835	FACILITIES MAINT	10,000	10,000	2,000	\$0	\$2,148	\$2,148	(\$148)	21.48%	76.05%	\$19,012	(\$16,864)	\$16,521	\$25,000
61845	MAINT STRUCT IM	1,000	1,000	10,000	\$0	\$0	\$5,723	\$4,277	572.30%	100.00%	\$2,183	\$3,540	\$2,183	\$2,183
61846	MAINT-STRUCT/IMPS/GRDS-OTHER-SUPPLIES	1,000	1,000	1,000	\$174	\$0	\$308	\$692	0.00%	0.00%	\$0	\$308	\$0	\$0
61920	MEDICAL, DENTAL & LAB SUPPLIES	0	0	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
61922	OTHER MEDICAL MATERIALS	130,000	160,000	160,000	\$7,088	\$8,656	\$147,493	\$12,507	92.18%	88.51%	\$119,484	\$28,009	\$21,959	\$135,000
62020	MEMBERSHIPS	3,000	3,000	3,000	\$0	\$0	\$2,065	\$935	68.83%	100.00%	\$3,084	(\$1,019)	\$150	\$3,084
62111	MISCELLANEOUS EXPENSES	7,500	7,500	5,000	\$236	\$786	\$3,436	\$1,564	45.82%	97.54%	\$6,828	(\$3,391)	\$228	\$7,000
62112	CASH SHORTAGES	50	50	50	\$0	\$0	\$28	\$22	0.00%	59.00%	\$3	\$25	\$0	\$5
62214	DUPLICATING SVCS.	5,000	5,000	2,500	\$2,373	\$0	\$3,139	(\$639)	62.79%	80.76%	\$4,038	(\$899)	\$1,355	\$5,000
62217	MISC NONINVENTORIAL ITEMS EXPENSE	0	0	0	\$0	\$0	\$0	\$0	0.00%	99.45%	\$696	(\$696)	\$0	\$700
62219	PC SOFTWARE PURCHASES	9,500	9,500	11,000	\$282	\$0	\$9,698	\$1,302	102.08%	100.00%	\$8,234	\$1,464	\$0	\$8,234
62221	POSTAGE	12,000	12,000	12,000	\$1,809	\$959	\$12,140	(\$140)	101.16%	80.45%	\$9,654	\$2,485	\$17	\$12,000
62222	SUBSCRIPTIONS/PERIODICALS	500	500	500	\$0	\$0	\$0	\$500	0.00%	44.97%	\$225	(\$225)	\$0	\$500
62223	SUPPLIES	75,000	110,000	110,000	\$3,321	\$5,353	\$103,565	\$6,435	94.15%	89.18%	\$71,345	\$32,220	\$17,673	\$80,000
62225	NON-PC SOFTWARE	0	0	0	\$0	\$0	\$0	\$0	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2023-24**

As of 5/31/24 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg () = DOWN

Acct	Acct Title	23/24 Final Budget	23/24 Adj. Budget	23/24 Est./Actuals	April Actuals	May Actuals	23/24 YTD Actuals	YTD Remaining	92%	92%	22/23 YTD Actuals	COMPARE	May Actuals	22/23 Est./Actuals
									Percentage of CY Budget Actualized	Percentage of PY EA's Actualized		THRU FEB PY ACTUALS		
62226	INVENTORIAL ITEMS	20,000	20,000	20,000	\$627	\$13,790	\$19,563	\$437	97.82%	98.49%	\$34,472	(\$14,909)	\$0	\$35,000
62301	ACCOUNTING & AUDITING	16,000	16,000	16,000	\$6,800	\$10,981	\$17,781	(\$1,781)	111.13%	44.00%	\$6,600	\$11,181	\$6,600	\$15,000
62310	BANKING SERVICES	17,500	17,500	17,500	\$1,981	\$425	\$15,070	\$2,430	86.12%	88.64%	\$15,512	(\$441)	\$2,896	\$17,500
62316	COMPUTER PROF SVCS	0	0	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0
62317	CONSULT/MGT/PC SVCE.	34,000	34,000	35,000	\$489	\$146	\$34,848	\$152	102.49%	99.38%	\$31,803	\$3,045	\$154	\$32,000
62318	COUNTY COUNSEL	0	0	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
62325	DATA PROCESSING	87,739	87,739	87,739	\$0	\$42,651	\$86,521	\$1,218	98.61%	100.00%	\$83,496	\$3,025	\$42,336	\$83,496
62330	DPW SERVICES - GENERAL MONEY	0	0	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
62360	LEGAL SERVICES	20,000	32,000	32,000	\$0	\$5,600	\$28,531	\$3,469	0.00%	0.00%	\$78,515	(\$49,984)	\$9,208	\$85,000
62381	PROF & SPECIAL	120,000	140,000	140,000	\$16,999	\$15,375	\$145,557	(\$5,557)	103.97%	92.49%	\$129,484	\$16,073	\$9,634	\$140,000
62399	VETERINARIAN SERVICES	150,000	354,112	275,000	\$9,877	\$17,490	\$206,075	\$68,925	58.19%	86.89%	\$204,198	\$1,877	\$27,025	\$235,000
62500	EQUIPMENT RENTS & LEASES-	0	0	0	\$0	\$0	\$0	\$0	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0
62610	RENTS & LEASES-	265,665	265,665	265,665	\$54,649	\$5,231	\$262,067	\$3,598	98.65%	99.13%	\$265,342	(\$3,275)	\$114,690	\$267,673
62710	FIELD EQUIPMENT	2,000	2,000	2,000	\$0	\$721	\$1,733	\$267	86.64%	100.01%	\$2,524	(\$791)	\$47	\$2,524
62715	SMALL TOOLS & INSTRUMENTS	1,000	1,000	1,000	\$206	\$340	\$571	\$429	57.14%	34.42%	\$344	\$227	\$0	\$1,000
62801	ADVERTISING & PROMOTION	2,000	2,000	2,000	\$0	\$0	\$1,900	\$100	94.98%	47.00%	\$1,410	\$490	\$0	\$3,000
62810	S/APP CNTR SRV-PLNT MNT & RPR	0	0	0	\$0	\$0	\$0	\$0	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0
62842	INVENTORY MATERIALS PURCHASED	30,000	30,000	30,000	\$0	\$991	\$18,852	\$11,148	62.84%	80.43%	\$27,346	(\$8,494)	\$4,233	\$34,000
62857	SPECIAL MISC EXP-SUPPLIES	500	500	500	\$0	\$0	\$0	\$500	0.00%	#DIV/0!	\$0	\$0	\$0	\$0
62890	SUBSCRIPTIONS/BOOKS	500	500	750	\$0	\$0	\$588	\$162	117.52%	76.85%	\$384	\$203	\$0	\$500
62893	TOWING	500	500	500	\$0	\$0	\$168	\$332	0.00%	0.00%	\$581	(\$413)	\$0	\$600
62914	TRAVEL-EDUCATION	2,500	2,500	2,500	\$188	\$0	\$566	\$1,934	22.63%	99.97%	\$1,712	(\$1,146)	\$0	\$1,712
62920	GAS, OIL, FUEL	25,000	25,000	29,000	\$1,713	\$2,194	\$25,695	\$3,305	102.78%	86.76%	\$19,087	\$6,609	\$2,495	\$22,000
62922	TRAVEL-LODGING	1,500	1,500	1,500	\$0	\$0	\$0	\$1,500	0.00%	100.00%	\$3,688	(\$3,688)	\$0	\$3,688
62924	TRAVEL-MEALS	500	500	500	\$0	\$0	\$103	\$397	20.64%	108.76%	\$854	(\$751)	\$0	\$785
62926	TRAVEL-MILEAGE	500	500	500	\$0	\$0	\$0	\$500	0.00%	0.00%	\$0	\$0	\$0	\$250
62928	TRAVEL-OTHER	100	100	100	\$0	\$0	\$44	\$56	44.00%	56.00%	\$28	\$16	\$7	\$50
62930	REGISTRATIONS	1,000	1,000	2,500	\$25	\$0	\$2,479	\$21	247.93%	100.00%	\$150	\$2,329	\$150	\$150
62935	SERVICE CENTER	500	500	500	\$467	\$617	\$1,348	(\$848)	0.00%	99.99%	\$2,585	(\$1,237)	\$562	\$2,585
62940	TRAVEL ADVANCES	0	0	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
63070	UTILITIES	100,000	100,000	120,000	\$13,369	\$11,332	\$124,839	(\$4,839)	124.84%	92.31%	\$112,619	\$12,220	\$10,916	122,000
74230	PRINCIPAL ON LEASE PUCHASES	0	0	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0
61000	SERVICES & SUPPLIES	\$1,380,414	\$1,720,526	\$1,657,414	\$128,275	\$163,461	\$1,519,731	\$137,683	88.33%	91.40%	\$1,460,846	\$499,478	\$307,969	\$1,598,240
75239	CONTRIBUTIONS TO COUNTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0
75315	COUNTY OVERHEAD (see 3550)	\$149,020	\$50,153	\$50,153	\$0	\$12,538	\$50,153	\$0	100.00%	88.95%	\$149,020	\$0	\$74,510	\$167,525
700000	OTHER CHARGES	\$149,020	\$50,153	\$50,153	\$0	\$12,538	\$50,153	\$0	100.00%	88.95%	\$149,020	(\$98,867)	\$74,510	\$167,525
86204	EQUIPMENT	\$15,000	\$15,000	\$15,000	\$0	\$0	\$9,354	\$5,646	62.36%	26.36%	\$20,049	(\$10,695)	\$0	\$20,049
86208	MEDICAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	23.88%	\$18,160	(\$18,160)	\$0	\$18,160
86209	MOBILE EQUIPMENT	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	54.22%	\$41,235	(\$41,235)	\$0	\$41,235
86210	OFFICE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	\$0	\$0	\$0	\$0
86204	FIXED ASSETS	\$40,000	\$15,000	\$15,000	\$0	\$0	\$9,354	\$5,646	62.36%	0.00%	\$79,445	(\$70,090)	\$0	\$79,444

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2023-24**

As of 5/31/24 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg () = DOWN

Acct	Acct Title	23/24 Final Budget	23/24 Adj. Budget	23/24 Est./Actuals	April Actuals	May Actuals	23/24 YTD Actuals	YTD Remaining	92%	92%	22/23 YTD Actuals	COMPARE THRU FEB PY ACTUALS	May Actuals	22/23 Est./Actuals
									Percentage of CY Budget Actualized	Percentage of PY EA's Actualized				
90000	OPERATING TRSF OUT	\$104,060	\$104,060	\$104,060	\$0	\$0	\$104,060	\$0	100.00%	135.47%	\$103,030	\$1,030	\$0	\$103,030
90000	OTHER FINANCING USES	\$104,060	\$104,060	\$104,060	\$0	\$0	\$104,060	\$0	100.00%	0.00%	\$103,030	\$1,030	\$0	\$103,030
95390	REPAIR & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	\$0	\$0	(\$15,179)	\$0
95000	INTRAFUND TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	\$0	\$0	\$0	\$0
98700	APPROP FOR CONTINGENCIES	\$215,112	\$0	\$0	\$0	\$0	\$0	(\$0)	#DIV/0!	0.00%	\$0	\$0	\$0	\$0
98700	CONTINGENCIES	\$215,112	\$0	\$0	\$0	\$0	\$0	(\$0)	#DIV/0!	0.00%	\$0	\$0	\$0	\$0
40100	PROPERTY TAXES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
40171	SALES TAX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	99.97%	(\$101)	\$101	\$0	(\$101)
40230	ANIMAL LICENSES	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0
40430	INTEREST	\$45,000	\$45,000	\$75,000	\$8,219	\$0	\$69,829	\$5,171	155.18%	89.90%	\$38,658	\$31,171	\$3,836	\$43,000
40440	RENTS & CONCESS	\$500	\$500	\$200	\$31	\$0	\$127	\$73	25.41%	68.53%	\$86	\$41	\$26	\$125
40441	RENTAL DEPOSIT/FORFEIT REVENUE	\$200	\$200	\$200	\$10	\$0	\$110	\$90	55.00%	60.00%	\$120	(\$10)	\$0	\$200
40810	ST-NATURAL DISASTER ASSISTANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0
40872	ST-MANDATED COST REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
40984	STATE-OTHER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
41093	FED-FEMA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
41096	INTERGOVERNMENTAL REV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
41148	FED-CARES ACT CRF FUNDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
41510	HUMANE SERVICES	\$250,000	\$250,000	\$112,000	\$8,548	\$11,365	\$106,399	\$5,601	42.56%	93.17%	\$195,665	(\$89,266)	\$25,410	\$210,000
41880	ADOPTION FEES	\$0	\$0	\$180,000	\$10,969	\$13,491	\$161,583	\$18,418	#DIV/0!	#DIV/0!	\$0	\$161,583	\$0	\$0
42010	ADMINISTRATIVE SERVICES	\$3,000	\$3,000	\$3,000	\$175	\$197	\$2,389	\$611	79.64%	97.05%	\$2,426	(\$37)	\$340	\$2,500
42022	COST RECOVERY-OTHER	\$5,000	\$5,000	\$4,000	\$165	\$385	\$3,815	\$185	76.30%	95.67%	\$5,070	(\$1,256)	\$647	\$5,300
42044	MEMBER CONTRIBUTION	\$3,683,973	\$3,683,973	\$3,683,973	\$167,377	\$0	\$3,683,973	(\$0)	100.00%	83.83%	\$2,807,444	\$876,529	\$154,366	\$3,349,066
42047	OTHER CHARGES CURRRENT SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0
42073	ADMINISTRATIVE FINE FEES	\$5,000	\$5,000	\$1,200	\$0	\$0	\$525	\$675	10.50%	91.67%	\$2,750	(\$2,225)	\$350	\$3,000
42074	GRANT SERVICES-NON INTERGOV	\$15,000	\$15,000	\$19,477	\$0	\$2,552	\$19,477	\$0	0.00%	0.00%	\$15,000	\$4,477	\$0	\$15,000
42202	ENDOWMENT CARE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
42205	ANIMAL MICROCHIP FEES	\$10,000	\$10,000	\$5,700	\$600	\$833	\$5,994	(\$294)	59.94%	92.08%	\$5,985	\$9	\$190	\$6,500
42206	ANIMAL RABIES FEES	\$9,000	\$9,000	\$5,000	\$645	\$720	\$5,462	(\$462)	60.69%	92.20%	\$4,610	\$852	\$244	\$5,000
42207	ANIMAL SPAY&NEUTER FEES	\$40,000	\$40,000	\$19,000	\$9,313	\$6,508	\$33,088	(\$14,088)	82.72%	92.60%	\$13,890	\$19,198	\$996	\$15,000
42234	SALES-OTHER-TAXABLE	\$95,000	\$95,000	\$85,000	\$7,495	\$2,220	\$65,005	\$19,995	68.43%	95.09%	\$88,436	(\$23,431)	\$10,667	\$93,000
42362	CASH OVERAGES	\$0	\$0	\$5	\$4	\$0	\$9	(\$4)	0.00%	#DIV/0!	\$0	\$9	\$0	\$0
42372	CONTRIBUTIONS AND DONATIONS	\$650,000	\$650,000	\$685,000	\$35,803	\$71,320	\$631,703	\$53,297	97.19%	97.60%	\$727,127	(\$95,425)	\$146,319	\$745,000
42375	INSURANCE PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
42380	NSF CHECKS	\$0	\$0	(\$90)	\$0	(\$100)	(\$190)	\$100	0.00%	100.00%	(\$344)	\$154	(\$130)	(\$344)
42381	NSF CHECKS-RETURNED CHECK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	100.00%	\$40	(\$40)	\$0	\$40
42384	OTHER REVENUE	\$40,000	\$40,000	\$40,000	\$2,469	\$1,875	\$24,482	\$15,518	61.21%	57.11%	\$22,843	\$1,639	\$2,825	\$40,000
42390	UNCLAIMED MONEY-ESCHEATED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
42500	BOND PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
42981	LICENSES - CAPITOLA	\$9,000	\$9,000	\$7,000	\$292	\$946	\$6,686	\$314	74.29%	0.00%	\$7,294	(\$608)	\$622	\$8,000
42982	LICENSES - SANTA CRUZ	\$60,000	\$60,000	\$50,000	\$1,755	\$7,532	\$46,286	\$3,714	77.14%	0.00%	\$46,879	(\$593)	\$4,602	\$50,000
42983	LICENSES- SCOTTS VALLEY	\$17,000	\$17,000	\$12,000	\$284	\$2,514	\$11,972	\$28	70.42%	0.00%	\$13,099	(\$1,127)	\$1,821	\$14,000
42984	LICENSES- COUNTY	\$180,000	\$180,000	\$142,000	\$6,572	\$21,322	\$142,411	(\$411)	79.12%	0.00%	\$150,760	(\$8,350)	\$16,581	\$160,000
42986	LICENSES- WATSONVILLE	\$35,000	\$35,000	\$24,000	\$1,434	\$3,731	\$25,238	(\$1,238)	72.11%	0.00%	\$25,062	\$176	\$2,269	\$27,000
40100-42500	REVENUES	\$5,152,673	\$5,152,673	\$5,153,665	\$262,160	\$147,412	\$5,046,372	\$107,293	97.94%	87.09%	\$4,172,801	\$873,470	\$371,980	\$4,791,286

Regular Agenda Item 6.5

TO: Santa Cruz County Animal Shelter Board of Directors
 FROM: Amber Rowland, General Manager
 DATE: June 10, 2024
 SUBJECT: Member Contribution Reallocation Plan

Recommendation:

Approve a member contribution reallocation plan to correct errors in the member allocation formula and its application in FY 21-22 through FY 23-24 and authorize the General Manager to implement necessary member billing adjustments.

Background:

JPA membership supports the SCCAS operating budget through member contributions. Historically, the total member contribution was allocated to the members based on their proportion of the total county population. The County’s jurisdiction includes the entire unincorporated area, while each city’s population includes only those residents within their defined city limits. On May 5, 2017, the JPA approved a new blended formula for implementation in FY 17-18 that allocated the total contribution using a weighted average formula consisting of population (50%), impounds from each jurisdiction (25%) and calls for service from each jurisdiction (25%). For each new fiscal year, the allocation formula is recalculated using the most recent data available, and thus, each member’s contribution percentage changes annually.

Errors:

In FY 21-22, two errors were made relating to the member contributions. In the first error, the population component of the formula was miscalculated, which resulted in the County jurisdiction’s proportion of the total population appearing higher than it should have been and the other jurisdictions’ populations appearing lower. The actual and corrected allocation percentages are delineated below. The corrected population utilizes the California Department of Finance data.

Actual Allocation

Jurisdiction	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Capitola	2.40%	2.45%	2.80%	2.90%	2.42%	2.18%	2.18%
County	52.90%	52.87%	52.40%	51.80%	59.18%	60.02%	61.15%
Santa Cruz	18.60%	18.55%	18.80%	18.70%	16.28%	16.81%	17.14%
Scotts Valley	3.40%	3.40%	3.30%	3.30%	2.36%	2.38%	2.40%
Watsonville	22.70%	22.74%	22.80%	23.30%	19.76%	18.61%	17.13%
Total	100.00%	100.00%	100.10%	100.00%	100.00%	100.00%	100.00%

Corrected Allocation

Jurisdiction	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Capitola	2.40%	2.45%	2.80%	2.90%	3.08%	2.85%	2.87%
County	52.90%	52.87%	52.40%	51.80%	51.43%	52.18%	53.41%
Santa Cruz	18.60%	18.55%	18.80%	18.70%	19.05%	19.76%	19.89%
Scotts Valley	3.40%	3.40%	3.30%	3.30%	3.28%	3.29%	3.32%
Watsonville	22.70%	22.74%	22.80%	23.30%	23.16%	21.92%	20.51%
Total	100.00%	100.00%	100.10%	100.00%	100.00%	100.00%	100.00%

In the second error, the newly calculated allocation formula for FY 21-22 was only applied to the proposed 6% increase in the member contribution and not to the total member contribution. The ‘base’ budget used the previous year (FY 20-21) allocation formula. There was no provision to use this methodology when the new blended allocation was adopted. The current year membership allocation formula should have been applied to the entire member contribution and not just the contribution increase over the previous year. This error in methodology established a weighted average type of formula, with the previous year’s allocation formula carrying most of the weight. This error has a minor impact on the member allocation as there are typically only minor changes to the allocation percentages from year to year.

Unfortunately, these two errors were carried forward into the FY 22-23 and FY 23-24 budgets. The resulting cumulative member overpayments/underpayments due to these errors for the affected three-year period are delineated in the table below:

Jurisdiction	3-Yr Total Actual Allocation	3-Yr Total Corr. Methodology and Correct Population	3-Yr Total Overpaid (Underpaid)	As a % of 3-Yr Total Allocation
Capitola	\$242,139	\$294,664	(\$52,526)	-21.69%
County	\$5,438,295	\$5,281,223	\$157,072	2.89%
Santa Cruz	\$1,842,777	\$1,974,344	(\$131,567)	-7.14%
Scotts Valley	\$327,529	\$332,357	(\$4,828)	-1.47%
Watsonville	\$2,226,915	\$2,195,066	\$31,849	1.43%
Total	\$10,077,655	\$10,077,655	\$0	

Error Correction:

SCCAS proposes to correct these errors by incorporating the jurisdiction overpayments/underpayments into the member contributions for three to five fiscal years, starting with the current fiscal year. Spreading the correction over several years will help

to mitigate the impact of the correction. The overpayment/underpayment would be deducted/added to the member contribution quarterly billing for each fiscal year.

SCCAS has developed the following correction plans for the Board to consider. One of these options needs to be selected and approved by the Board.

Option # 1 - 33% per year for 3 years starting in FY 23-24 Increase / (Decrease)

Jurisdiction	FY 23-24 Adjustment	FY 24-25 Adjustment	FY 25-26 Adjustment	3-Yr Total
Capitola	\$17,509	\$17,509	\$17,509	\$52,526
County	(\$52,357)	(\$52,357)	(\$52,357)	(\$157,072)
Santa Cruz	\$43,856	\$43,856	\$43,856	\$131,567
Scotts Valley	\$1,609	\$1,609	\$1,609	\$4,828
Watsonville	(\$10,616)	(\$10,616)	(\$10,616)	(\$31,849)
Total	(\$0)	(\$0)	(\$0)	\$0

Option # 2 - 25% per year for 4 years starting in FY 23-24 Increase / (Decrease)

Jurisdiction	FY 23-24 Adjustment	FY 24-25 Adjustment	FY 25-26 Adjustment	FY 26-27 Adjustment	4-Yr Total
Capitola	\$13,131	\$13,131	\$13,131	\$13,131	\$52,526
County	(\$39,268)	(\$39,268)	(\$39,268)	(\$39,268)	(\$157,072)
Santa Cruz	\$32,892	\$32,892	\$32,892	\$32,892	\$131,567
Scotts Valley	\$1,207	\$1,207	\$1,207	\$1,207	\$4,828
Watsonville	(\$7,962)	(\$7,962)	(\$7,962)	(\$7,962)	(\$31,849)
Total	\$0	\$0	\$0	\$0	\$0

Option # 3 - 20% per year for 5 years starting in FY 23-24 Increase / (Decrease)

Jurisdiction	FY 23-24 Adjustment	FY 24-25 Adjustment	FY 25-26 Adjustment	FY 26-27 Adjustment	FY 27-28 Adjustment	5-Yr Total
Capitola	\$10,505	\$10,505	\$10,505	\$10,505	\$10,505	\$52,526
County	(\$31,414)	(\$31,414)	(\$31,414)	(\$31,414)	(\$31,414)	(\$157,072)
Santa Cruz	\$26,313	\$26,313	\$26,313	\$26,313	\$26,313	\$131,567
Scotts Valley	\$966	\$966	\$966	\$966	\$966	\$4,828
Watsonville	(\$6,370)	(\$6,370)	(\$6,370)	(\$6,370)	(\$6,370)	(\$31,849)
Total	\$0	\$0	\$0	\$0	\$0	\$0

Option 1 - 33% for 3 Years - Impact on FY 24-25 Member Contribution

			FY 24-25 Increase			Adjustment	FY 24-25 Total			
Member	FY 23-24 Allocation	FY 24-25 Allocation	FY 24-25 Base Allocation*	10% Increase	15% Increase	20% Increase	FY 24-25 Allocation Adjustment**	10% Increase + Allocation Adjustment	15% Increase + Allocation Adjustment	20% Increase + Allocation Adjustment
Capitola	\$87,793	2.879%	\$106,077	\$10,608	\$15,912	\$21,215	\$17,509	\$134,193	\$139,497	\$144,801
County	\$2,010,208	53.441%	\$1,968,747	\$196,875	\$295,312	\$393,749	(\$52,357)	\$2,113,265	\$2,211,702	\$2,310,139
Santa Cruz	\$669,576	20.175%	\$743,244	\$74,324	\$111,487	\$148,649	\$43,856	\$861,424	\$898,586	\$935,748
Scotts Valley	\$116,959	3.274%	\$120,620	\$12,062	\$18,093	\$24,124	\$1,609	\$134,291	\$140,322	\$146,354
Watsonville	\$799,437	20.230%	\$745,285	\$74,529	\$111,793	\$149,057	(\$10,616)	\$809,197	\$846,461	\$883,726
Total	\$3,683,973	100.000%	\$3,683,973	\$368,397	\$552,596	\$736,795	\$0	\$4,052,370	\$4,236,569	\$4,420,768

Option 2 – 25% for 4 Years - Impact on FY 24-25 Member Contribution

			FY 24-25 Increase			Adjustment	FY 24-25 Total			
Member	FY 23-24 Allocation	FY 24-25 Allocation	FY 24-25 Base Allocation*	10% Increase	15% Increase	20% Increase	FY 24-25 Allocation Adjustment**	10% Increase + Allocation Adjustment	15% Increase + Allocation Adjustment	20% Increase + Allocation Adjustment
Capitola	\$87,793	2.879%	\$106,077	\$10,608	\$15,912	\$21,215	\$13,131	\$129,816	\$135,120	\$140,423
County	\$2,010,208	53.441%	\$1,968,747	\$196,875	\$295,312	\$393,749	(\$39,268)	\$2,126,354	\$2,224,791	\$2,323,229
Santa Cruz	\$669,576	20.175%	\$743,244	\$74,324	\$111,487	\$148,649	\$32,892	\$850,460	\$887,622	\$924,784
Scotts Valley	\$116,959	3.274%	\$120,620	\$12,062	\$18,093	\$24,124	\$1,207	\$133,889	\$139,920	\$145,951
Watsonville	\$799,437	20.230%	\$745,285	\$74,529	\$111,793	\$149,057	(\$7,962)	\$811,851	\$849,116	\$886,380
Total	\$3,683,973	100.000%	\$3,683,973	\$368,397	\$552,596	\$736,795	\$0	\$4,052,370	\$4,236,569	\$4,420,768

Option 3 – 20% for 5 Years - Impact on FY 24-25 Member Contribution

			FY 24-25 Increase			Adjustment	FY 24-25 Total			
Member	FY 23-24 Allocation	FY 24-25 Allocation	FY 24-25 Base Allocation*	10% Increase	15% Increase	20% Increase	FY 24-25 Allocation Adjustment**	10% Increase + Allocation Adjustment	15% Increase + Allocation Adjustment	20% Increase + Allocation Adjustment
Capitola	\$87,793	2.879%	\$106,077	\$10,608	\$15,912	\$21,215	\$10,505	\$127,189	\$132,493	\$137,797
County	\$2,010,208	53.441%	\$1,968,747	\$196,875	\$295,312	\$393,749	(\$31,414)	\$2,134,208	\$2,232,645	\$2,331,082
Santa Cruz	\$669,576	20.175%	\$743,244	\$74,324	\$111,487	\$148,649	\$26,313	\$843,882	\$881,044	\$918,206
Scotts Valley	\$116,959	3.274%	\$120,620	\$12,062	\$18,093	\$24,124	\$966	\$133,648	\$139,679	\$145,710
Watsonville	\$799,437	20.230%	\$745,285	\$74,529	\$111,793	\$149,057	(\$6,370)	\$813,444	\$850,708	\$887,972
Total	\$3,683,973	100.000%	\$3,683,973	\$368,397	\$552,596	\$736,795	\$0	\$4,052,370	\$4,236,569	\$4,420,768

Regular Agenda Item 6.6

TO: Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 10, 2024
SUBJECT: Consider and Approve Recommended Fiscal Year 2024-25 Budget

Recommendation:

Consider and approve the Recommended Fiscal Year (FY) 2024-25 Budget with a 15% increase to member contributions. In addition to the requested 15% increase to member contributions, this budget proposal will require the use of substantial reserve funds to offset a structural deficit.

Discussion:

Exhibit A – Recommended Budget

Staff have developed the following Recommended FY 2024-25 Budget for review and consideration. Three separate recommendations have been included which increase member contributions by 10%, 15%, or 20% respectively. Each of these proposals supports status quo levels of services and staffing and the use of unrestricted reserve balance funds to cover increased net costs.

The Estimated Actuals for FY 2023-24 reflect a deficit of \$336,358 to be offset through the use of reserve funds, resulting in an estimated year-end reserve fund balance of \$1,125,072. The FY 23-24 estimated deficit of \$336,358 is \$103,871 less than the FY 23-24 adjusted budgeted structural deficit of \$441,362. Alternatives to operating with a structural deficit and requiring reserve funds to balance the budget are reductions in shelter staffing, reductions in high-cost services to the community such as spay/neuter surgeries, and/or increases in fees. Staffing reductions could result in fewer opportunities to generate new revenue through grants and programs, lowered morale, staff burnout, and staff retention difficulties.

Under a Recommended FY 2024-25 Budget with a 15% increase in member contributions, \$402,723 in reserve funds will still be required to balance the budget, which is a \$37,497 reduction in the structural budget deficit from the FY 2023-24 Budget. \$237,990 or 59.09% of the total deficit is accounted for by the required budgeted funds for contingencies. SCCAS has utilized all of the contingency funds in each of the most recent three fiscal years to offset higher than expected services and supplies costs. Under a budget request with only a 10% increase in member contributions, \$586,931 in reserve funds would be required to balance the budget, which would leave only \$376,731 in remaining unrestricted reserve funds for future years. The 10% scenario would force the shelter to make cuts in FY 25-26 due to the exhaustion of the reserve funds. The 15% proposal would allow the shelter to operate at its current staffing and operational level through FY 25-26 without a new infusion of reserve funds from private donations.

Salaries and Benefits budgeted for FY 2024-25 are based on reports provided by County Personnel. The \$498,472 increase in salaries and benefits represents a 13.50% increase over the Adjusted FY 2023-24 budget. Significant increases come from 1) an increase in regular pay due to funding a Veterinarian position for the full fiscal year, 3% cost of living increases in

September for general representation and management staff, and merit step increases for existing staff (\$225,624), 2) an increase in extra help usage (\$95,000), 3) an increase in employee retirement costs (\$76,300), 4) an increase in employee insurance costs (\$34,257), 5) an increase in worker's compensation insurance (\$58,766), and 6) other minor increases. There is no requested net change in funded positions (31 total FTE).

Services and supplies costs are budgeted to increase by 5.5% or \$94,229 in FY 2024-25. Major increases in this category come from: 1) increased medical materials (\$15,000), 2) increased veterinary services (\$71,888) due to planned high volume spay-neuter events with Animal Balance 3) increased utilities (\$20,000), and 6) increased required appropriations for contingencies (\$22,878).

The Proposed FY 2024-25 budget contains a required 4% contingency of \$237,990 for any unanticipated costs or revenue shortfalls as well as a required \$105,101 contribution to a 30-year asset reserve fund to repair or replace all building components at the Santa Cruz County Animal Shelter.

Under the proposal to increase member contributions by 15%, total revenues are projected to increase by \$911,846 (17.7%) to \$6,064,519 due primarily to the increase in member contributions of \$552,596. The shelter is also in receipt of a \$200,000 grant revenue from UC Davis and projects an additional \$76,000 in revenue from two high volume spay neuter events. Finally, SCCAS projects no change to annual average donation of \$650,000 from the Santa Cruz County Animal Shelter Foundation and private donors. These revenue sources are expected to be stable year in FY 24-25. Periodically, SCCAS is the beneficiary of substantial bequests, but these donations are unpredictable and are not included in the revenue forecast.

Summary of Budget Changes from April Proposed Budget to June Recommended Budget

Expenditures

- Uniform Replacement – increased by \$2,000 to fund purchase of new uniforms
- Veterinarian Services – increased by \$276,000 to fund the services to be provided under UC Davis grant (\$200,000) and Animal Balance contract (\$76,000)
- Airfare – increased by \$1,000 for staff conferences
- Meals – increased by \$500 for staff conferences

Revenues

- Grant Services – increased by \$200,000 for UC Davis grant award
- Animal Spay & Neuter Fees- increased by \$76,000 due to projected additional revenue from Animal Balance spay-neuter events
- Contributions and Donations – increased by \$3,500

These new expenditures and revenues offset and result in no overall change to net cost.

Exhibit B - Schedule of Member Contributions

This schedule delineates the change in member contributions based on the 15% increase request (\$552,596) for a new total contribution of \$4,236,569. For comparison purposes, the schedule also shows the effects on contributions of 10% and 20% increases. Additionally, this schedule includes the reallocation of member contributions as proposed under Option #3 (20% per year over five years) in item 6.5 on the agenda. While the reallocation has no net effect on the total member contribution, it does increase or decrease each jurisdiction's contribution for FY 24-25.

Exhibit C - Member Data by Jurisdiction

This worksheet documents animal intake by jurisdiction, animal control calls for service by jurisdiction over the past three previous fiscal years, and current population data from the California Department of Finance. These criteria are used in the member allocation formula to calculate individual member contribution requirements.

Exhibit D - Member Contribution Increases/Decreases by Fiscal Year

This chart shows the increase/decrease in member contributions since FY . The average annual member contribution increase over the past ten years has been 4.80% which has led to an ongoing structural budget deficit.

Exhibit E – Personnel Summary

There is no requested change to the total funded FTE's which remains at 31.0. Four positions remain unfunded.

Exhibit F – Proposed Capital Reserve Budget

SCCAS is proposing to fund the purchase of an animal control vehicle (\$100,000) to replace one of its aging fleet. Of the four existing animal control trucks two are 2008 models and two are 2011 models. SCCAS plans to phase out all four vehicles over the next six years.

Exhibit G - Fee Schedule for Santa Cruz County Unincorporated Area

SCCAS is requesting several fee schedule changes in the proposed budget including increases to adoption fees, out-of-county surrender fees, euthanasia fees, and others in order to more closely reflect the actual costs for those services.

Exhibit H - Fee Schedule for City of Capitola, City of Santa Cruz, City of Scotts Valley and City of Watsonville

SCCAS is requesting the same fee schedule increases for the Cities as for the Unincorporated Area.

In summary, staff recommends a 15% increase in member contributions which considers increased costs in general operations, and is a well-balanced approach to meet the current needs of the community. A 15% increase also incrementally reduces the structural budget deficit and helps work toward fulfilling the JPA agreement requirement to fully fund the budget with member contributions, and reduces the reliance on private donations and diminishing reserve funds to offset ongoing structural deficits. Staff will continue to recommend increases to member contributions in future years in order to work toward a balanced budget.

RECOMMENDED BUDGET FOR FISCAL YEAR 2024-25

Accounts	Actual 2022-23	Adopted Budget 2023-24	Adjusted Budget 2023-24	Estimated Actuals 2023-24	15% Increase Proposed Budget 2024-25	10% Increase Recommend Budget 2024-25	15% Increase Recommend Budget 2024-25	20% Increase Recommend Budget 2024-25	15% Increase Change From 15 % Proposed 2024-25
SALARIES AND BENEFITS									
51000 -- REGULAR PAY-PERMANENT	1,844,526	2,198,716	2,198,716	2,053,259	2,424,340	2,424,340	2,424,340	2,424,340	0
51005 -- OVERTIME PAY-PERMANENT	22,229	15,000	15,000	18,162	20,000	20,000	20,000	20,000	0
51010 -- REGULAR PAY-EXTRA HELP	111,900	80,000	80,000	147,497	175,000	175,000	175,000	175,000	0
51040 -- DIFFERENTIAL PAY	27,878	32,000	32,000	40,146	32,000	32,000	32,000	32,000	0
52010 -- OASDI-SOCIAL SECURITY	150,952	163,779	163,779	170,502	175,533	175,533	175,533	175,533	0
52015 -- PERS	486,855	620,129	620,129	582,662	696,429	696,429	696,429	696,429	0
53010 -- EMPLOYEE INSURANCE AND BENEFITS	460,706	540,004	540,004	596,500	574,261	574,261	574,261	574,261	0
53015 -- UNEMPLOYMENT INSURANCE	8,673	14,664	14,664	14,664	6,435	6,435	6,435	6,435	0
54010 -- WORKERS COMPENSATION INSURANCE	43,139	40,004	40,004	40,004	98,770	98,770	98,770	98,770	0
SUBTOTAL SALARIES AND BENEFITS	3,156,859	3,704,296	3,704,296	3,663,396	4,202,768	4,202,768	4,202,768	4,202,768	0
SERVICES AND SUPPLIES									
61115 -- POLICE SAFETY EQUIP-REPLACE	0	500	500	500	0	0	0	0	0
61125 -- UNIFORM REPLACEMENT	5,578	1,500	1,500	1,804	1,500	3,500	3,500	3,500	2,000
61215 -- RADIO	37,346	5,000	5,000	0	2,000	2,000	2,000	2,000	0
61220 -- TELECOM SERVICES	40,382	40,000	60,000	60,000	65,000	65,000	65,000	65,000	0
61310 -- FOOD	39,042	36,000	55,000	55,000	55,000	55,000	55,000	55,000	0
61412 -- JANITORIAL SERVICES	9,552	11,500	11,500	11,500	11,500	11,500	11,500	11,500	0
61525 -- LIABILITY INSURANCE	53,343	65,127	65,127	67,073	65,127	65,127	65,127	65,127	0
61535 -- OTHER INSURANCE	4,974	32,233	32,233	33,733	39,937	39,937	39,937	39,937	0
61720 -- MAINT-MOBILE EQUIPMENT-SERV	14,803	15,000	15,000	7,500	15,000	15,000	15,000	15,000	0
61725 -- MAINT-OFFICE EQUIPMENT-SERVICES	3,206	3,500	3,500	4,000	4,000	4,000	4,000	4,000	0
61730 -- MAINT-OTHER EQUIPMENT-SERVICES	9,338	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0
61731 -- MAINT-OTHER EQUIPMENT-SUPPLIES	0	1,500	1,500	1,500	1,500	1,500	1,500	1,500	0
61835 -- FACILITIES MAINT-GENERAL-SERVICES	19,271	10,000	10,000	2,000	5,000	5,000	5,000	5,000	0
61845 -- MAINT-STRUCT/IMPS/GRDS-OTHER-SERVICES	2,183	1,000	1,000	10,000	6,000	6,000	6,000	6,000	0
61846 -- MAINT-STRUCT/IMPS/GRDS-OTHER-SUPPLIES		1,000	1,000	1,000	1,000	1,000	1,000	1,000	0
61920 -- MEDICAL, DENTAL & LAB SUPPLIES				0					0
61922 -- OTHER MEDICAL MATERIALS & SUPPLIES	133,773	130,000	160,000	160,000	175,000	175,000	175,000	175,000	0
62020 -- MEMBERSHIPS	3,084	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0
62111 -- MISCELLANEOUS EXPENSE-SERVICES	7,084	7,500	7,500	5,000	7,500	7,500	7,500	7,500	0
62112 -- CASH SHORTAGES	3	50	50	50	50	50	50	50	0
62214 -- DUPLICATING SERVICES	4,038	5,000	5,000	2,500	5,000	5,000	5,000	5,000	0
62217 -- MISC NONINVENTORIAL ITEMS EXPENSE	2,471	0	0	0	0	0	0	0	0
62219 -- PC SOFTWARE PURCHASES	8,378	9,500	9,500	11,000	12,000	12,000	12,000	12,000	0
62221 -- POSTAGE	11,946	12,000	12,000	12,000	12,500	12,500	12,500	12,500	0
62222 -- SUBSCRIPTIONS/PERIODICALS	225	500	500	500	500	500	500	500	0
62223 -- SUPPLIES	88,511	75,000	110,000	110,000	110,000	110,000	110,000	110,000	0
62225 -- NON-PC SOFTWARE	0	0	0	0	0	0	0	0	0
62226 -- INVENTORIAL ITEMS	37,049	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0

RECOMMENDED BUDGET FOR FISCAL YEAR 2024-25

Accounts	Actual 2022-23	Adopted Budget 2023-24	Adjusted Budget 2023-24	Estimated Actuals 2023-24	15% Increase Proposed Budget 2024-25	10% Increase Recommend Budget 2024-25	15% Increase Recommend Budget 2024-25	20% Increase Recommend Budget 2024-25	15% Increase Change From 15 % Proposed 2024-25
62301 -- ACCOUNTING AND AUDITING FEES	15,974	16,000	16,000	16,000	16,000	16,000	16,000	16,000	0
62310 -- BANKING FEES	17,077	17,500	17,500	17,500	19,000	19,000	19,000	19,000	0
62317 -- CONSULT/MGT/PC SERVICES	32,097	34,000	34,000	35,000	35,000	35,000	35,000	35,000	0
62325 -- DATA PROCESSING SERVICES	68,399	87,739	87,739	87,739	83,376	83,376	83,376	83,376	0
62360-- LEGAL SERVICES	85,090	20,000	32,000	32,000	20,000	20,000	20,000	20,000	0
62381 -- PROF & SPECIAL SERV-OTHER	136,718	120,000	140,000	140,000	125,000	125,000	125,000	125,000	0
62399 -- VETERINARIAN SERVICES	260,071	150,000	354,112	275,000	150,000	426,000	426,000	426,000	276,000
62610 -- RENTS & LEASES-STRUC IMP & GRNDS	265,342	265,665	265,665	265,665	265,665	265,665	265,665	265,665	0
62710 -- FIELD EQUIPMENT	2,524	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0
62715 -- SMALL TOOLS & INSTRUMENTS	344	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0
62801 -- ADVERTISING & PROMOTION SUPPLIES	1,515	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0
62842 -- INVENTORY MATERIALS PURCHASED	33,956	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0
62857 -- SPECIAL MISC EXPENSE - SUPPLIES	0	500	500	500	500	500	500	500	0
62890 -- SUBSCRIPTIONS BOOKS & ED MATERIALS	384	500	500	750	500	500	500	500	0
62893 -- TOWING	581	500	500	500	500	500	500	500	0
62910 -- AIRFARE						1,000	1,000	1,000	1,000
62914 -- EDUCATION & TRAINING	1,712	2,500	2,500	2,500	2,500	2,500	2,500	2,500	0
62920 -- GAS, OIL, FUEL	21,443	25,000	25,000	29,000	25,000	25,000	25,000	25,000	0
62922 -- LODGING	3,688	1,500	1,500	1,500	1,500	1,500	1,500	1,500	0
62924 -- MEALS	785	500	500	500	500	1,000	1,000	1,000	500
62926 -- MILEAGE	69	500	500	500	500	500	500	500	0
62928 -- TRAVEL-OTHER	28	100	100	100	100	100	100	100	0
62930 -- REGISTRATIONS	1,926	1,000	1,000	2,500	1,000	1,000	1,000	1,000	0
62935 -- SERVICE CENTER CHARGES	3,475	500	500	500	500	500	500	500	0
62940 -- TRAVEL ADVANCES				0					0
63070 -- UTILITIES	124,929	100,000	100,000	120,000	120,000	120,000	120,000	120,000	0
SUBTOTAL SERVICES AND SUPPLIES	1,613,707	1,380,414	1,720,526	1,657,414	1,535,255	1,814,755	1,814,755	1,814,755	279,500
OTHER EXPENDITURES									
75294 -- TRUST FUND DISTRIBUTIONS		0	0	0	0	0	0	0	0
75315 -- COUNTY OVERHEAD (See prev. 3550)	149,020	149,020	50,153	50,153	91,637	91,637	91,637	91,637	0
86110 -- BUILDINGS AND IMPROVEMENTS		0	0	0	0	0	0	0	0
86204 -- FIXED ASSETS - EQUIPMENT AND MOBILE	20,049	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0
86208 -- MEDICAL EQUIPMENT	18,160			0					0
86209 -- MOBILE EQUIPMENT	41,235	25,000	0	0	0	0	0	0	0
86210 -- OFFICE EQUIPMENT	0			0					0
90000 -- Operating Transfers Out	103,030	104,060	104,060	104,060	105,101	105,101	105,101	105,101	0
95000 -- REPAIR & MAINTENANCE	0								0
98700 -- APPROPRIATIONS FOR CONTINGENCY	0	215,112	0	0	237,990	237,990	237,990	237,990	0
SUBTOTAL OTHER EXPENDITURES	331,495	508,192	169,213	169,213	449,728	449,728	449,728	449,728	0
TOTAL EXPENDITURES	5,102,060	5,592,902	5,594,035	5,490,023	6,187,751	6,467,251	6,467,251	6,467,251	279,500

RECOMMENDED BUDGET FOR FISCAL YEAR 2024-25

Accounts	Actual 2022-23	Adopted Budget 2023-24	Adjusted Budget 2023-24	Estimated Actuals 2023-24	15% Increase Proposed Budget 2024-25	10% Increase Recommend Budget 2024-25	15% Increase Recommend Budget 2024-25	20% Increase Recommend Budget 2024-25	15% Increase Change From 15 % Proposed 2024-25
REVENUES									
40100 -- PROPERTY TAX-CURRENT SEC-GEN	0	0	0	0	0	0	0	0	0
40230 -- ANIMAL LICENSES	0		0	0					0
40430 -- INTEREST	42,310	45,000	45,000	75,000	60,000	60,000	60,000	60,000	0
40440 -- RENTS & CONCESSIONS	86	500	500	200	250	250	250	250	0
40441 -- RENTAL DEPOSIT/FORFEIT REVENUE	120	200	200	200	200	200	200	200	0
41093 -- FED FEMA	0	0	0	0	0	0	0	0	0
41510 -- HUMANE SERVICES	232,548	250,000	250,000	112,000	115,000	115,000	115,000	115,000	0
41880 -- ADOPTION FEES			0	180,000	200,000	200,000	200,000	200,000	0
42010 -- ADMINISTRATIVE SERVICES	2,733	3,000	3,000	3,000	3,000	3,000	3,000	3,000	0
42022 -- COST RECOVERY-OTHER	5,382	5,000	5,000	4,000	5,000	5,000	5,000	5,000	0
42044 -- MEMBER CONTRIBUTIONS	3,349,067	3,683,973	3,683,973	3,683,973	4,236,569	4,052,370	4,236,569	4,420,767	0
42047 -- CHARGES FOR CURRENT SERVICES	0	0	0	0	0	0	0	0	0
42073 -- ADMIN FINE FEES	2,750	5,000	5,000	1,200	5,000	5,000	5,000	5,000	0
42074 -- GRANT SERVICES-NON INTERGOV	15,000	15,000	15,000	19,477	15,000	215,000	215,000	215,000	200,000
42205 -- ANIMAL MICROCHIP FEES	6,662	10,000	10,000	5,700	10,000	10,000	10,000	10,000	0
42206 -- ANIMAL RABIES FEES	5,176	9,000	9,000	5,000	9,000	9,000	9,000	9,000	0
42207 -- ANIMAL SPAY & NEUTER FEES	15,376	40,000	40,000	19,000	40,000	116,000	116,000	116,000	76,000
42334 -- SALES OTHER TAXABLE	96,468	95,000	95,000	85,000	95,000	95,000	95,000	95,000	0
42362 -- CASH OVERAGES	25	0	0	5	0	0	0	0	0
42371 -- CONTRIBUTIONS-OTHER		0	0	0	0	0	0	0	0
42372 -- CONTRIBUTIONS AND DONATIONS	795,961	650,000	650,000	685,000	650,000	653,500	653,500	653,500	3,500
42375 -- INSURANCE PROCEEDS		0	0	0	0	0	0	0	0
42380 -- NSF CHECKS	(344)	0	0	(90)	0	0	0	0	0
42381 -- NSF CHECK FEES	40	0	0	0	0	0	0	0	0
42384 -- OTHER REVENUE	36,032	40,000	40,000	40,000	40,000	40,000	40,000	40,000	0
42981 -- LICENSES-CAPITOLA CITY	8,003	9,000	9,000	7,000	9,000	9,000	9,000	9,000	0
42982 -- LICENSES-SANTA CRUZ CITY	53,382	60,000	60,000	50,000	60,000	60,000	60,000	60,000	0
42983 -- LICENSES-SCOTTS VALLEY CITY	14,301	17,000	17,000	12,000	17,000	17,000	17,000	17,000	0
42984 -- LICENSES-COUNTY SANTA CRUZ	168,875	180,000	180,000	142,000	180,000	180,000	180,000	180,000	0
42986 -- LICENSES-WATSONVILLE	27,910	35,000	35,000	24,000	35,000	35,000	35,000	35,000	0
TOTAL REVENUES	4,877,864	5,152,673	5,152,673	5,153,665	5,785,019	5,880,320	6,064,519	6,248,717	279,500
EXPENDITURES LESS REVENUES	224,197	440,229	441,362	336,358	402,732	586,931	402,732	218,534	0

RECOMMENDED BUDGET FOR FISCAL YEAR 2024-25

Accounts	Actual 2022-23	Adopted Budget 2023-24	Adjusted Budget 2023-24	Estimated Actuals 2023-24	15% Increase Proposed Budget 2024-25	10% Increase Recommend Budget 2024-25	15% Increase Recommend Budget 2024-25	20% Increase Recommend Budget 2024-25	15% Increase Change From 15 % Proposed 2024-25
FUND BALANCE TRANSFER TO ASSET RESERVE		104,060	104,060	104,060	105,010	105,010	105,010	105,010	0
Positions Authorized		35.00	35.00	35.00	35.00	35.00	35.00	35.00	
Positions Unfunded		4.00	4.00	4.00	4.00	4.00	4.00	4.00	
Positions Funded		31.00	31.00	31.00	31.00	31.00	31.00	31.00	
Total 76114 Balance (76114/All)					15% Bud. Inc.	10% Bud. Inc.	15% Bud. Inc.	20% Bud. Inc.	
Beginning Balance of 07/01/23					1,461,431	1,461,431	1,461,431	1,461,431	
Less Est./Actuals 23-24					436,358	436,358	436,358	436,358	
Estimate Fund Balance 6/30/24					1,025,072	1,025,072	1,025,072	1,025,072	
Assigned to Budget Deficit 2024-25					402,732	586,931	402,732	218,534	
Estimated Ending Balance 6/30/25					622,340	438,141	622,340	806,538	
Total Spendable Fund Balance (76114/34340,34341,34400)									
Beginning Balance of 07/01/23					1,400,021	1,400,021	1,400,021	1,400,021	
Less Est./Actuals 23-24					436,358	436,358	436,358	436,358	
Estimate Fund Balance 6/30/24					963,662	963,662	963,662	963,662	
Assigned to Budget Deficit 2024-25					402,732	586,931	402,732	218,534	
Estimated Ending Balance 6/30/25					560,930	376,731	560,930	745,128	
B. Jean Funds (76114/34340,34341)									
Beginning Balance of 07/01/23					472,501	472,501	472,501	472,501	
Less Est./Actuals 23-24					0	0	0	0	
Estimate Fund Balance 6/30/24					472,501	472,501	472,501	472,501	
Assigned to Budget Deficit 2024-25					0	95,770	0	0	
Estimated Ending Balance 6/30/25					472,501	376,731	472,501	472,501	
Butler Gift, SB90 Funds, & Surplus (76114/34400)									
Beginning Balance of 07/01/23					927,520	927,520	927,520	927,520	
Less Est./Actuals 23-24					436,358	436,358	436,358	436,358	
Estimate Fund Balance 6/30/24					491,161	491,161	491,161	491,161	
Assigned to Budget Deficit 2024-25					402,732	491,161	402,732	218,534	
Estimated Ending Balance 6/30/25					88,429	0	88,429	272,627	
Investment in General Fixed Assets (76114/34800)									
Beginning Balance of 07/01/23					60,510	60,510	60,510	60,510	
Less Est./Actuals 23-24					0	0	0	0	
Estimate Fund Balance 6/30/24					60,510	60,510	60,510	60,510	
Assigned to Budget Deficit 2024-25					0	0	0	0	
Estimated Ending Balance 6/30/25					60,510	60,510	60,510	60,510	

RECOMMENDED BUDGET FOR FISCAL YEAR 2024-25

Accounts	Actual 2022-23	Adopted Budget 2023-24	Adjusted Budget 2023-24	Estimated Actuals 2023-24	15% Increase Proposed Budget 2024-25	10% Increase Recommend Budget 2024-25	15% Increase Recommend Budget 2024-25	20% Increase Recommend Budget 2024-25	15% Increase Change From 15 % Proposed 2024-25
Nonspendable FB Imprest Cash (76114/34101)									
Beginning Balance of 07/01/23					900	900	900	900	
Less Est./Actuals 23-24					0	0	0	0	
Estimate Fund Balance 6/30/24					900	900	900	900	
Assigned to Budget Deficit 2024-25					0	0	0	0	
Estimated Ending Balance 6/30/25					900	900	900	900	
Capital Asset Reserve (76124)									
Beginning Balance of 07/01/23					369,546	369,546	369,546	369,546	
FY 23-24 Contribution					104,060	104,060	104,060	104,060	
Less Est./Actuals 23-24 (Exp. - Int. Rev.)					15,000	15,000	15,000	15,000	
Estimate Fund Balance 6/30/24					488,606	488,606	488,606	488,606	
FY 24-25 Contribution					105,101	105,101	105,101	105,101	
Less Est./Actuals 24-25 (Exp. - Int. Rev.)					85,000	85,000	85,000	85,000	
Estimated Balance 6/30/25					508,707	508,707	508,707	508,707	

**Member Contributions
FY 2024-25**

Exhibit B

Member	FY 23-24 Allocation	FY 24-25 Allocation (50% Population, 25% Imp, 25% CFS)	FY 24-25 Increase			Adjustment	FY 24-25 Total			
			FY 24-25 Base Allocation*	10% Increase	15% Increase	20% Increase	FY 24-25 Allocation Adjustment**	10% Increase + Allocation Adjustment	15% Increase + Allocation Adjustment	20% Increase + Allocation Adjustment
Capitola	\$87,793	2.879%	\$106,077	\$10,608	\$15,912	\$21,215	\$10,505	\$127,189	\$132,493	\$137,797
County	\$2,010,208	53.441%	\$1,968,747	\$196,875	\$295,312	\$393,749	(\$31,414)	\$2,134,208	\$2,232,645	\$2,331,082
Santa Cruz	\$669,576	20.175%	\$743,244	\$74,324	\$111,487	\$148,649	\$26,313	\$843,882	\$881,044	\$918,206
Scotts Valley	\$116,959	3.274%	\$120,620	\$12,062	\$18,093	\$24,124	\$966	\$133,648	\$139,679	\$145,710
Watsonville	\$799,437	20.230%	\$745,285	\$74,529	\$111,793	\$149,057	(\$6,370)	\$813,444	\$850,708	\$887,972
Total	\$3,683,973	100.000%	\$3,683,973	\$368,397	\$552,596	\$736,795	\$0	\$4,052,370	\$4,236,569	\$4,420,768

* FY 23-24 member contribution reallocated to a new FY 24-25 base allocation using FY 24-25 allocation formula.

** Using Option #3 of Reallocation Plan, this is the 2nd of 5 adjustments that corrects allocation errors from FY 21-22 through FY 23-24

**Membership Data
FY 2024-25**

Exhibit C

Population*

Jurisdiction	Sub-Total	Less UCSC	Net Total	% of Total
Capitola	9,625		9,625	3.811%
County	127,467		127,467	50.476%
Santa Cruz	63,224	9,519	53,705	21.267%
Scotts Valley	11,859		11,859	4.696%
Watsonville	49,876		49,876	19.750%
	262,051	9,519	252,532	100.000%

Impounds - Animal Intake by Jurisdiction

Jurisdiction	Fiscal Year 2020/2021		Fiscal Year 2021/2022		Fiscal Year 2022/2023		3-Year Avg	
	Intake	% of Total	Intake	% of Total	Intake	% of Total	Avg.	% of Total
Capitola	56	0.96%	79	1.41%	62	0.92%	65.67	1.188%
County	2,672	45.69%	3,016	54.01%	3,365	49.67%	3,017.67	54.592%
Monterey County	244	4.17%	116	2.08%	169	2.49%	176.33	
Other	508	8.69%	228	4.08%	178	2.63%	304.67	
Santa Jose City	4	0.07%	11	0.20%	11	0.16%	8.67	
San Mateo	2	0.03%	9	0.16%	1	0.01%	4.00	
Santa Clara County	18	0.31%	48	0.86%	75	1.11%	47.00	
Santa Cruz	1,188	20.31%	972	17.41%	1,184	17.48%	1,114.67	20.165%
Scotts Valley	97	1.66%	57	1.02%	69	1.02%	74.33	1.345%
Shelter	2	0.03%	-	0.00%	-	0.00%	0.67	
Watsonville	1,057	18.07%	1,048	18.77%	1,661	24.52%	1,255.33	22.710%
Grand Total	5,848	100.00%	5,584	100.00%	6,775	100.00%	5,527.67	100.00%

**Membership Data
FY 2024-25**

Exhibit C

Calls for Service - Activities by Jurisdiction

Jurisdiction	Fiscal Year 2020/2021		Fiscal Year 2021/2022		Fiscal Year 2022/2023		3-Year Avg	
	Calls	% of Total	Calls	% of Total	Calls	% of Total	Avg.	% of Total
Capitola	186	1.84%	271	3.82%	205	2.65%	525	2.707%
County	6,168	60.86%	3,801	53.54%	3,990	51.56%	11,299	58.220%
Monterey County	13	0.13%	12	0.17%	23	0.30%	33	
Other	65	0.64%	34	0.48%	30	0.39%	109	
San Jose City	-		1	0.01%	-	0.00%	1	
San Mateo	1		-	0.00%	1	0.01%	1	
Santa Clara County	10	0.10%	1	0.01%	1	0.01%	11	
Santa Cruz	1,660	16.38%	1,341	18.89%	1,478	19.10%	3,494	18.002%
Scotts Valley	243	2.40%	165	2.32%	150	1.94%	458	2.360%
Shelter	80		120	1.69%	152	1.96%	251	
Watsonville	1,708	16.85%	1,354	19.07%	1,708	22.07%	3,631	18.711%
Grand Total	10,134	100.00%	7,100	100.00%	7,738	100.00%	19,407	100.00%

Allocation Formula Totals**

Jurisdiction	Intake	CFS	Population	Allocation Formula Totals
Capitola	1.188%	2.707%	3.811%	2.879%
County	54.592%	58.220%	50.476%	53.441%
Santa Cruz	20.165%	18.002%	21.267%	20.175%
Scotts Valley	1.345%	2.360%	4.696%	3.274%
Watsonville	22.710%	18.711%	19.750%	20.230%
	100.000%	100.000%	100.000%	100.000%

* Based on most recent data available CA Dept. of Finance 1/1/23 E-1 Data

** Formula calculation = (.25 x Intake %) + (.25 x CFS) + (.50 x population)

**SCCAS Budget Increase/Decrease by Fiscal Year
Past Ten Years**

Exhibit D

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Budget Increase/Decrease	2%	4%	6%	10%	6%	4%	-10%	6%	10%	10%
Average Increase Per FY	4.80%									

**FY 2024-25 SCCAS
Budgeted Positions**

Exhibit E

INDEX	POSITION	Salary Range	2023-24 Allowed	2023-24 Mid-Year	2023-24 Total	2024-25	Change From 2023-24	2024-25 Unfunded
702800 - ANIMAL SERVICES								
	General Manager	9B	1.00	0.00	1.00	1.00	0.00	0.00
	Animal Svcs Field Manager	D8	1.00	0.00	1.00	1.00	0.00	0.00
	Animal Svcs Operations Manager	S9	1.00	0.00	1.00	1.00	0.00	1.00
	Animal Svcs Shelter Manager	D8	1.00	0.00	1.00	1.00	0.00	0.00
	Admin Svcs Officer II	PR	1.00	0.00	1.00	1.00	0.00	0.00
	Prog and Dev Mgr - Animal Shelter	DK	1.00	0.00	1.00	1.00	0.00	1.00
	Veterinarian	BC	1.00	0.00	1.00	1.00	0.00	0.00
	Animal Svcs Coord-Volunteers	DO	1.00	0.00	1.00	1.00	0.00	0.00
	Animal Svcs Coord-Animal Care Santa Cruz	DO	1.00	0.00	1.00	1.00	0.00	0.00
	Animal Svcs Coord-Animal Care Watsonville	DO	1.00	0.00	1.00	1.00	0.00	0.00
	Animal Svcs Coord-Client Svcs	DO	1.00	0.00	1.00	1.00	0.00	0.00
	Animal Svcs Coord- Clinic Svcs	DO	1.00	0.00	1.00	1.00	0.00	0.00
	Admin Aide	JJ	1.00	0.00	1.00	1.00	0.00	1.00
	Accountant II	HV	1.00	0.00	1.00	1.00	0.00	0.00
	Animal Control Officer I/II	D4/D6	6.00	0.00	6.00	6.00	0.00	1.00
	Animal Svcs Clk Disp	FC	1.00	0.00	1.00	1.00	0.00	0.00
	Animal Svcs Assistant	CD	5.00	0.00	5.00	5.00	0.00	0.00
	Registered Veterinary Technician	ZF	2.00	0.00	2.00	2.00	0.00	0.00
	Animal Health Specialist/Animal Care Worker	D5/D2	7.00	0.00	7.00	7.00	0.00	0.00
	TOTAL		35.00	0.00	35.00	35.00	0.00	4.00

Extend all limited term positions until June 30, 2025

**Santa Cruz County Animal Shelter
Capital Reserve Budget FY 2024-25**

Exhibit F

Capital Fund 76124 (702860)	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-24	2023-24	2024-25
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Est. Actual	Budget
Expenditures									
61730 Maint-Other Equip-Services	-	-	9,869	18,100	-	-		-	-
75230 Contrib to Other Agencies					198,000	-		-	-
86110 Buildings and Improvements	-	-	-	41,030	17,335				
86204 Equipment			12,940	13,753					
86208 Medical Equipment									
86209 Mobile Equipment									100,000
Total Expenditures	-	-	22,809	72,883	215,335	-	-	-	100,000
Revenues									
40430 Interest	72	3,046	6,460	2,411	1,532	6,352		15,000	15,000
41148 Fed-Cares Act CRF Funding	-	-	-	10,000	-				
42462 Operating Transfer In	144,660	100,000	100,000	101,000	102,010	103,030		104,060	105,101
Total Revenues	144,732	103,046	106,460	113,411	103,542	109,382		119,060	120,101
EXPENDITURES LESS REVENUE	(144,732)	(103,046)	(83,651)	(40,528)	111,793	(109,382)		(119,060)	(20,101)

Year End Fund Balance	(144,732)	(247,778)	(331,428)	(371,957)	(260,163)	(369,546)	(488,606)	(508,707)
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SCCAS Fee Schedule - Unincorporated

Exhibit G

	FY 2023-24	Proposed 2024-25 (Blank if no change)	
Adoption Fees			
Dogs			
	Puppies 2-6 months	\$210	
	Adults 7 mon-6 yrs	\$150	
	Sr. Adult 6 yrs+ or Special Needs	\$75	
Cats			
	Kittens 2-12 months	\$125	\$150
	Adults 1-6 yrs	\$110	
	Sr. Adult 6 yrs+ or Special Needs	\$60	\$75
Rabbits		\$75	\$100
Rodents		\$25	
Small caged birds		\$25	
Exotic birds (i.e. parrots)		\$75	
Small Livestock	Goats, Pigs, etc.	\$75	
Large Livestock	Cows	\$100	
Horses	Regular	\$300	\$500
	Senior/Companion		\$300
Chickens/Roosters		\$25	
Adoption Hold Fee, until 5:00 p.m. next business day, not applicable to adoption, non-refundable	Cat	\$20	\$25
	Dog	\$25	

Adoption fee for rescue/non-profit agencies is equal to the cost of the spay/neuter for 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
Horses	\$50
Other Livestock	\$25

License Fees – Dogs

Altered - one year	\$29
Unaltered - one year	\$100 with Unaltered Animal Certificate
Late Penalty	\$15
Late Penalty for Potentially Dangerous, Vicious, Habitual or Public Nuisance Dog	\$100
Senior Citizen (65+) - one year, altered (waived for one dog)	\$29
Potentially Dangerous/Vicious dog – one year	\$200
Unaltered Animal Certificate -- one time	\$350
Exemption from Unaltered Animal Certificate	\$15 plus license fee
Administrative fee for mailed licenses	\$1
Unaltered Animal Certificate	\$250
Failure to license-if impounded	\$30

License Fees – Cats

Feral Cat Colony Registration Fee	\$20
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SCCAS Fee Schedule - Unincorporated

Exhibit G

	FY 2023-24	Proposed 2024-25
Quarantine Fees		
Home Quarantine (Field Check)	\$75	
Shelter Quarantine	\$50 plus board fees	
Service Fees		
Microchip	\$15	
Microchip for impounded dogs and cats	\$25	\$15
Dog/Cat trap rental	\$10 (free for Cat TNR done by ordinance)	
Dog Humane Trap Deposit	\$255	
Cat Humane Trap Deposit	\$70	\$100
Pick-Up Animal in a Trap	\$75	
Pick-Up of Owned Animal	\$75	
Pick-up and Disposal of Deceased Animal on Private Property	\$85	
Use of Livestock Trailer - 1st Time	\$100	
Use of Livestock Trailer - 2nd Time and Subsequent	\$150	
Medical Fees		
Medical groom	\$25 - \$100	
Medical nail trim	\$15	
Medication dispensed	\$20	
Vet procedure	\$25 - \$100	\$25-\$200
Rabies	\$15	
FVRCP	\$20	
DA2PP	\$20	
Medical bath	\$20	
Wound prep	\$35	
Kitten Package	\$400	
Puppy Package	\$400	
Dental	\$200 - \$800	
Umbilical hernia repair	\$40	
Recovery cone collar	\$8	\$10
Owner Surrender of Animal Residing in Santa Cruz County		
Owner Surrender of Dog	\$0	
Owner Surrender of Cat	\$0	
Owner Surrender of Rabbit	\$0	
Owner Surrender of Exotic (snake, lizard, bird, turtle)	\$0	
small rodents	\$0	
Large livestock horses, cows	\$200	
small livestock pigs, goats	\$0	
Large Exotic	\$0	
Owner Surrender of Animal Residing Outside of Santa Cruz County		
Owner Surrender of Dog	\$75	\$125
Owner Surrender of Dog - Unaltered		\$200
Owner Surrender of Cat	\$35	\$40
Owner Surrender of Cat - Unaltered		\$75
Owner Surrender of Rabbit	\$25	\$50
Owner Surrender of Rabbit - Unaltered		\$100
Owner Surrender of Exotic (snake, lizard, bird, turtle)	\$55	
small rodents	\$15-\$35	
small rodents	\$10-\$25	
Large livestock horses, cows	\$400	
small livestock pigs, goats	\$100	
Large Exotic	\$55	\$100
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		
Up to 19 lbs.	\$100 Plus Disposal	
Over 19 Lbs.		\$150 Plus Dispr

SCCAS Fee Schedule - Unincorporated

Exhibit G

	FY 2023-24	Proposed 2024-25
Disposal of Owned Dead Animals		
	\$50 Up to 19 lbs	
	\$50 20 – 69 lbs	
	\$50 70 – 99 lbs	
	70 lbs. and Over	\$100
	\$50 100 – Up	eliminate
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	\$150	
Spay	\$150	
Dogs		
Neuter	\$300	
Spay	\$300	
Planned Pethood Spay/Neuter Fees		
Dog	\$300	
Cat	\$150	
Rabbit	\$150	
Animals over 100 lbs/brachycephalic/pregnant/cryptorchid in heat add	\$50	
Animals determined obese by veterinarian add	\$50	
Planned Pethood Spay/Neuter Fees for Limited Income*		
Dog	\$150	
Cat	\$75	
Rabbit	\$75	
*Limited income = Household Income up to 250% of Federal Poverty Level		
Fees for Additional Required Services		
Microchip	\$10	\$15
License	\$29	
Rabies	\$10	\$15
Late drop-off fee	\$20	
Late pick-up fee	\$40/night	
Blood panel for dogs over 7 yrs / cats over 10 yrs of age	\$75	
<u>ONE STOP Fees with Purchase of License</u>		
Rabies	\$15	
Microchip	\$15	
Nuisance Abatement Appeals Fee (County)	\$75	
Non-sufficient Funds Check Fee	\$40	
Puppy Training Deposits	\$100-\$200	
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 microchip		
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	

SCCAS Fee Schedule - Unincorporated

Exhibit G

	FY 2023-24	Proposed 2024-25
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	\$250	
Second offense	\$500	
Third offense	\$750	
Dog running at large, first offense	\$100	
Dog running at large, second offense	\$200	
Dog running at large, third offense	\$250	
Dog off leash, first offense	\$50	
Dog off leash, second offense	\$100	
Dog off leash, third offense	\$250	
Safety of animal in parked vehicle	\$250	
Failure of owner to pick up after dog or cat defecating	\$100	
Habitual noisy animals, first violation	\$0	
Habitual noisy animals, second violation	\$100	
Habitual noisy animals, third violation	\$200	
Habitual noisy animals, subsequent violations within one year	\$500	
Permitting livestock to trespass, per offense	\$200	
****Appeal of impounded animal	\$250	

Except as otherwise provided by subsection (4) of this section, the civil penalty assessed by administrative citation for violation of a provision of this title shall be as follows:

First administrative citation	\$100
Second administrative citation within one year for violation of the same	\$200
Third or subsequent administrative citation within one year for violation of	\$500

All first offense 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 microchip 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.

*****For an appeal concerning an impounded animal, at the same time the appeal is filed the appellant must pay the cost of the care and housing of the animal for the time period during which the appeal is pending. Appeals shall not be accepted without advance payment of such costs. Costs shall be assessed in 14-day increments and must be regularly maintained on an on-going basis in order to continue the appeal process. If costs are not timely paid, the appeal shall be considered abandoned. Any excess collected costs shall be returned to the appellant as determined by the administrative hearing officer or the Director. If impound decision is upheld, appellant is additionally responsible for costs associated with administrative hearing. If impound decision is overturned, all costs assessed to the appellant shall be returned to the appellant.

SCCAS Fee Schedule - Cities

Exhibit H

		FY 2023-24	Proposed 2024-25 (Blank if no change)
Adoption Fees			
Dogs	Puppies 2-6 months	\$210	
	Adults 7 mon-6 yrs	\$150	
	Sr. Adult 6 yrs+ or Special Needs	\$75	
Cats	Kittens 2-12 months	\$125	\$150
	Adults 1-6 yrs	\$110	
	Sr. Adult 6 yrs+ or Special Needs	\$60	\$75
Rabbits	Regular	\$75	\$100
Rodents		\$25	
Small caged birds		\$25	
Exotic birds (i.e. parrots)		\$75	
Small Livestock	Goats, Pigs, etc.	\$75	
Large Livestock	Cows	\$100	
Horses	Regular	\$300	\$500
	Senior/Companion		\$300
Chickens/Roosters		\$25	
Adoption Hold Fee, until 5:00 p.m. next business day, not applicable to adoption, non-refundable	Cat	\$20	\$25
	Dog	\$25	

Adoption fee for rescue/non-profit agencies is equal to the cost of the spay/neuter for 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
Horses	\$50
Other Livestock	\$25

License Fees – Dogs

Altered - one year	\$29
Unaltered - one year	\$100 with Unaltered Animal Certificate
Late Penalty	\$15
Late Penalty for Potentially Dangerous, Vicious, Habitual or Public Nuisance Dog	\$100
Senior Citizen (65+) - one year, altered (waived for one dog)	\$29
Potentially Dangerous/Vicious dog – one year	\$200
Unaltered Animal Certificate -- one time	\$350
Exemption from Unaltered Animal Certificate	\$15 plus license fee
Administrative fee for mailed licenses	\$1
Unaltered Animal Certificate	\$250
Failure to license-if impounded	\$30

License Fees – Cats

Feral Cat Colony Registration Fee	\$20
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SCCAS Fee Schedule - Cities

Exhibit H

	FY 2023-24	Proposed 2024-25
Quarantine Fees		
Home Quarantine (Field Check)	\$75	
Shelter Quarantine	\$50 plus board fees	
Service Fees		
Microchip	\$15	
Microchip for impounded dogs and cats	\$25	\$15
Dog/Cat trap rental	\$10 (free for Cat TNR done by ordinance)	
Dog Humane Trap Deposit	\$255	
Cat Humane Trap Deposit	\$70	\$100
Pick-Up Animal in a Trap	\$75	
Pick-Up of Owned Animal	\$75	
Pick-up and Disposal of Deceased Animal on Private Property	\$85	
Use of Livestock Trailer - 1st Time	\$100	
Use of Livestock Trailer - 2nd Time and Subsequent	\$150	
Medical Fees		
Medical groom	\$25 - \$100	
Medical nail trim	\$15	
Medication dispensed	\$20	
Vet procedure	\$25 - \$100	\$25-\$200
Rabies	\$15	
FVRCP	\$20	
DA2PP	\$20	
Medical bath	\$20	
Wound prep	\$35	
Kitten Package	\$400	
Puppy Package	\$400	
Dental	\$200 - \$800	
Umbilical hernia repair	\$40	
Recovery cone collar	\$8	\$10
Owner Surrender of Animal Residing in Santa Cruz County		
Owner Surrender of Dog	\$0	
Owner Surrender of Cat	\$0	
Owner Surrender of Rabbit	\$0	
Owner Surrender of Exotic (snake, lizard, bird, turtle)	\$0	
small rodents	\$0	
Large livestock horses, cows	\$200	
small livestock pigs, goats	\$0	
Large Exotic	\$0	
Owner Surrender of Animal Residing Outside of Santa Cruz County		
Owner Surrender of Dog	\$75	\$125
Owner Surrender of Dog - Unaltered		\$200
Owner Surrender of Cat	\$35	\$40
Owner Surrender of Cat - Unaltered		\$75
Owner Surrender of Rabbit	\$25	\$50
Owner Surrender of Rabbit - Unaltered		\$100
Owner Surrender of Exotic (snake, lizard, bird, turtle)	\$55	
small rodents	\$15-\$35	
Large livestock horses, cows	\$10-\$25	
Large livestock horses, cows	\$400	
small livestock pigs, goats	\$100	
Large Exotic	\$55	\$100
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		
Up to 19 lbs.	\$100 Plus Disposal	
Over 19 Lbs.		\$150 Plus Dispr

SCCAS Fee Schedule - Cities

Exhibit H

	FY 2023-24	Proposed 2024-25
Disposal of Owned Dead Animals		
	\$50 Up to 19 lbs	
	\$50 20 – 69 lbs	
	\$50 70 – 99 lbs	
	70 lbs. and Over	\$100
	\$50 100 – Up	eliminate
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	\$150	
Spay	\$150	
Dogs		
Neuter	\$300	
Spay	\$300	
Planned Pethood Spay/Neuter Fees		
Dog	\$300	
Cat	\$150	
Rabbit	\$150	
Animals over 100 lbs/brachycephalic/pregnant/cryptorchid in heat add	\$50	
Animals determined obese by veterinarian add	\$50	
Planned Pethood Spay/Neuter Fees for Limited Income*		
Dog	\$150	
Cat	\$75	
Rabbit	\$75	
*Limited income = Household Income up to 250% of Federal Poverty Level		
Fees for Additional Required Services		
Microchip	\$10	\$15
License	\$29	
Rabies	\$10	\$15
Late drop-off fee	\$20	
Late pick-up fee	\$40/night	
Blood panel for dogs over 7 yrs / cats over 10 yrs of age	\$75	
<u>ONE STOP Fees with Purchase of License</u>		
Rabies	\$15	
Microchip	\$15	
Nuisance Abatement Appeals Fee (County)	\$75	
Non-sufficient Funds Check Fee	\$40	
Puppy Training Deposits	\$100-\$200	
FINES FOR VIOLATIONS OF ANIMAL ORDINANCE – ADMINISTRATIVE CITATION PROGRAM		
(Exception: Capitola administers its own administrative citation process and fees)		
*Failure to license		
First offense in one year	\$100	
Second offense in one year	\$200	
Third offense in one year	\$500	
**Failure to microchip		
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	

SCCAS Fee Schedule - Cities

Exhibit H

	FY 2023-24	Proposed 2024-25
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	\$250	
Second offense	\$500	
Third offense	\$750	
Dog running at large, first offense	\$100	
Dog running at large, second offense	\$200	
Dog running at large, third offense	\$250	
Dog off leash, first offense	\$50	
Dog off leash, second offense	\$100	
Dog off leash, third offense	\$250	
Safety of animal in parked vehicle	\$250	
Failure of owner to pick up after dog or cat defecating	\$100	
Habitual noisy animals, first violation	\$100	
Permitting livestock to trespass, per offense	\$200	
*****Appeal of impounded animal	\$250	

Except as otherwise provided by subsection (4) of this section, the civil penalty assessed by administrative citation for violation of a provision of this title shall be as follows:

First administrative citation	\$100
Second administrative citation within one year for violation of the same	\$200
Third or subsequent administrative citation within one year for violation of	\$500

All first offense 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 microchip 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.

*****For an appeal concerning an impounded animal, at the same time the appeal is filed the appellant must pay the cost of the care and housing of the animal for the time period during which the appeal is pending. Appeals shall not be accepted without advance payment of such costs. Costs shall be assessed in 14-day increments and must be regularly maintained on an on-going basis in order to continue the appeal process. If costs are not timely paid, the appeal shall be considered abandoned. Any excess collected costs shall be returned to the appellant as determined by the administrative hearing officer or the Director. If impound decision is upheld, appellant is additionally responsible for costs associated with administrative hearing. If impound decision is overturned, all costs assessed to the appellant shall be returned to the appellant.