



Santa Cruz County Animal Shelter

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Amber Rowland - General Manager

SANTA CRUZ COUNTY ANIMAL SHELTER

BOARD OF DIRECTORS MEETING

June 9, 2025 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

- pg 1 **5.1 Approve minutes of the April 14, 2025 Board meeting**
- pg 5 **5.2 Accept reports of the General Manager and Management Team for April and May 2025**
- pg 7 **5.3 Accept and file statistics for April and May 2025**
- pg 13 **5.4 Accept and file Financial Report for April and May 2025**
- pg 18 **5.5 Accept gifts totaling \$20,228.95 from the Santa Cruz County Animal Shelter Foundation**
- pg 19 **5.6 Accept and file FY 2023-24 Audit report for Santa Cruz County Animal Shelter**
- pg 62 **5.7 Appoint officers of the Board of Directors for FY 2025-26**
- pg 65 **5.8 Approve the continuing agreements list for FY 2025-26**

6.0 Regular Agenda

- pg 67 **6.1 General Manager’s oral report**
- pg 73 **6.2 Authorize update to Approval of Claims Policy #320**
- pg 75 **6.3 Consider and approve the General Manager’s Recommended Budget for FY 2025-26**

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 Amber Rowland at 831-454-7203 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 9, 2025
SUBJECT: Approve Minutes of April 14, 2025 Board Meeting

Recommendation:

Approve the minutes from the Santa Cruz County Animal Shelter Board of Directors Meeting held April 14, 2025.

Consent Agenda Item 5.1.1

**SANTA CRUZ COUNTY ANIMAL SHELTER
BOARD OF DIRECTOR'S MEETING
SUMMARY MINUTES
April 14, 2025 at 10:30 a.m.**

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

**VOTING KEY: Co=Coburn, Ch=Chung, F=Freitas, G=Garcia, M=Manning, T=Templeton*, R=Ryan,
Th=Thul, W=Walpole**

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

Audio Link: scanimalshelter.org/wp-content/uploads/2025/04/04.14.25-ASA-Board-Mtg_Compressed.mp3

- 1.0 Call to Order and Roll Call:** Chair Emily Chung called the meeting to order at 11:10 am.
*Michelle Templeton did not participate in the meeting, observed as a member of the public.
- 2.0 Introductions:** None
- 3.0 Consideration of Late Additions or Changes to the Agenda:** None
- 4.0 Oral Communications:** Gary Bencomo, At-Large Board member of the Santa Cruz Animal Shelter Foundation addressed the Board in support of the Animal Shelter's proposed budget and the services it provides to the community while acknowledging that the Cities and County are all facing severe budget constraints. For full comments please refer to the April 14, 2025, JPA Board Meeting Audio from the 0:01:57 minute mark through 0:04:40.
- 5.0 Consent Agenda**
 - 5.1 Approve minutes of the February 10, 2025 Board meeting**
 - 5.2 Accept reports of the General Manager and Management Team for February and March 2025**
 - 5.3 Accept and file statistics for February and March 2025**
 - 5.4 Consider and approve financial reports for February and March 2025**
 - 5.5 Approve the third quarter report of all claims under \$10,000**
 - 5.6 Approve the third quarter journal entry payments with the County of Santa Cruz**
 - 5.7 Accept gifts totaling \$28,507 from the SCCAS Foundation**

Board Comment:

Result: Items on Consent Agenda Approved with a correction to the February 10, 2025 Board Meeting minutes to reflect that Chair Emily Chung was absent.

Moved: Ryan

Second: Thul

Ayes: Co, Ch, F, G, M, R, Th, W

The Board would like to see proposed budget scenarios of 10%, 12.5%, and 15% increases.

Please refer to the April 14, 2025, JPA Board Meeting Audio for the full Board Comments beginning at the 00:36:45 minute mark through 0:53:54.

- 7.0 Adjournment to Closed Session:** Meeting adjourned to closed session at 11:29 am.
- 7.1 Public Employee Performance Evaluation [Cal. Govt. Code §54957(b)]**
Joint Powers Authority Board's Performance Evaluation of General Manager

Correspondence: None

Consent Agenda Item 5.2

TO: Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 9, 2025
SUBJECT: Reports from the General Manager and Management Team for April and May 2025

This report is provided to give a synopsis of the programs provided and services rendered through the dedication and commitment of Santa Cruz County Animal Shelter's (SCCAS) staff and volunteers.

Administration and Personnel:

- New County Supervisors De Serpa and Martinez & their Analysts toured the Santa Cruz Shelter and met with me on April 1 to learn about shelter operations and issues.
- Our devoted volunteers contributed 4,311 hours and have been incredibly dedicated sticking with us while we don't have a Volunteer Coordinator to provide support and communication.
- The Animal Services Program Coordinator position in charge of the Volunteer Program remains vacant and I'm attempting to keep up with key tasks for the program in the interim. We made slight changes to the job specifications to make it easier for applicants to understand which program(s) they'd be coordinating, and we're working with SEIU to address their questions. We hope to post the position late this month and hire as quickly as possible.
- We completed initial interviews for Assistant Departmental Administrative Analyst last week and hope to make a selection after 2nd interviews this week. This vacancy is especially challenging with the other vacancies we have currently, since a key role is personnel liaison to manage the considerable administrative processes for recruitment and on-boarding.
- In Animal Care, one full-time Animal Care Worker has opted to move to Extra Help, leaving 2 full-time vacancies. We've completed interviews and offers have been accepted for those two positions, as well as for an additional Extra Help Animal Care worker. On-boarding will take place in the coming weeks.
- One of our full-time Animal Health Specialists, Mikaela Heywood, has accepted a new position elsewhere, and will separate this month, so we have extended interview requests to existing candidates for that position as well. This is a challenging time for staff shortages due to the seasonal increase in animals in our care.
- The hold on posting/ hiring a Substitute Animal Control has now been extended to the end of June to get full information about the officer's restrictions, which we may now be able to accommodate by assigning more administrative duties related to Animal Facilities Licensing, an potentially routine patrols and walk & talks to raise awareness of pet regulations.

Overview of Statistics:

- We accepted 1,013 live, non-wild, non-euthanasia-requested animals in April and May. That's 420 more than during February and March, but 107 LESS than last year during April and May.
- Our Adoption rate was 9.8% higher than last year, but our Return to Owner rate was 3.9% lower. Our transfer rate was 4.2% higher than during this period last year, and we euthanized 14 (0.7% fewer animals).
- We conducted an Empty the Shelters promotion May 1-15, sponsored by Bissell, during which 94 animals were adopted, including 2 birds, 41 cats, 43 dogs and 8 small pets.
- We have seen an increase in kitten intakes this period, but seems to have been curbed slightly compared to the last 2 years thanks to community spay/neuter efforts.

- Our in-shelter clinic performed 310 spays & neuters (264 shelter animals and 46 publicly-owned animals) and has been able to get nearly all pets spayed or neutered prior to adoption, which greatly increases operational efficiency.
- Significantly, the Clinic team also spent a day in early May re-training for rabbit spay/neuter, then completed 4 of those surgeries in-house on May 28. This is a great achievement, both clinically (since these are challenging) and for potential savings and operational efficiency.

Facilities:

- A 4'x6' portion of the plaster ceiling in the Annex collapsed just prior to our Animal Balance clinic. We will repair that and have the roof assessed for leaks. An emergency tarp may be a reasonable option to temporarily prevent further water intrusion and damage while the future of that building is considered.
- We've included in the proposed budget an allocation of \$40,000 (hopefully it will be less) from Capital Reserves to replace the electronic controller system with manual wall thermostats. The outdated electronic temperature control system is now inaccessible.
- We're awaiting final permit approval from the City of Watsonville before we take next steps on improvements at the Watsonville shelter by laying concrete for a puppy exercise yard and asphalt to widen the secure parking area as well as subdividing the large play yard with new fencing and adding a 20' side-opening shipping container.
- We do hope to replace the aged furnaces in Watsonville over the summer, either through the City or using Trust funds.

In the Community:

- We conducted 2 more Healthy Pets for All Vaccine clinics. A total of 120 families, with 125 dogs and 57 cats, were served. In Felton: 35 families with 31 dogs and 25 cats served, in Watsonville: 85 families with 94 dogs and 32 cats served.
- The next HPFA events will be Friday, June 27 at the VFW Hall across 7th from the shelter, then Friday, August 22, in Watsonville.
- Our Animal Balance / Planned Pethood spay/neuter event in May served 196 animals, including 6 shelter animals. We didn't hit the 200 animal target because we had a higher number of dog spays, which take significantly more time to complete. The next clinic is scheduled for November 7-9, and we need to make decisions about whether we will continue with this service in CY 2026 or develop our own, local strategy to meet this community need.
- Our donation-funded gift subscriptions of KIND News to 48 classrooms have been greatly appreciated by kids, teachers and parents – we reach more than 1,300 children and plan to sponsor more classrooms in the coming year to provide local kids with engaging, high-quality humane education.
- The SCCAS Foundation continues to step up to coordinate awareness, outreach, and fundraising events and activities in the community. They coordinated our Volunteer Appreciation event and Open House in April. New initiatives include piloting a new outreach effort with seniors, developing a voucher program with local trainers for adopted dogs, and funding adoption fee waivers for long-stay shelter animals.

Recommendation:

Accept and file the reports of the management team for the months of April and May 2025.

Consent Agenda Item 5.2.1

Animal Control Report

April and May 2025

Todd Stosuy, Field Services Manager

1. Our new Animal Control van was delivered to the caging outfitter at the end of April and will take 6-7 months for completion.
2. Two cases of dog neglect in the City of Watsonville being investigated for misdemeanor or felony neglect charges under California Penal Code.
3. We were recently approached by County Parks staff regarding off leash dogs in early morning at Highland Park in Ben Lomond, Covered Bridge Park in Felton and Anna J Cummings Park in Soquel. Parks staff reported leash law violations occurring between 7AM to 9AM, which is before our first officers are on duty. Due to this timing discrepancy, our officers that are on call and bring an animal control vehicle home have begun starting their day at these parks to address leash law infractions. Due to citizen complaints to Scotts Valley Police, we'll begin doing the same at Siltanen Park in Scotts Valley in June.
4. We held a Potentially Dangerous Dog Hearing in the City of Watsonville and the order was upheld by the hearing officer.
5. We continue to work with the District Attorney's Office regarding the February 2023 cockfighting case in unincorporated Watsonville.
6. We requested charges be filed for dog neglect on a resident in unincorporated Watsonville, Interlaken area.
7. We continue to work with the houseless populations in both North and South County. We assisted one longtime medically fragile human get placed into assisted living and his dog placed in foster care with Peace of Mind. We seized an elderly dog with terminal cancer from a houseless person in the City of Santa Cruz and just resolved that case with an emotional owner-present euthanasia.
8. We seized a dog from a resident in the City of Watsonville for neglect due to severe matting. When the dog was medically groomed the veterinarian found three different fishhooks embedded in the mats. We requested that charges be filed.
9. We impounded a juvenile dog in unincorporated Watsonville, Interlaken area, with an embedded collar. We are requesting charges be filed.
10. We attended jury trial on a City of Santa Cruz dog abuse and resisting police arrest case. The jury was hung on the dog abuse but found guilty on resisting arrest. The subject later pled guilty to numerous other charges related to dogs and trespassing/vandalism at the Animal Shelter. He has a criminal stay away order from the Animal Shelter.
11. We assisted Watsonville Police on a search warrant and seized a neglected dog. We are requesting charges be filed.

Consent Agenda Item 5.3

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 9, 2025
SUBJECT: Accept and file Statistics for the Months of April and May 2025

Recommendation:

Accept and file the attached statistical report for the months of April and May 2025.



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

Kennel Statistics Report
 Animals Taken Into Shelter from 04/01/25 to 05/31/25
All Jurisdictions Combined

	DOG	PUPPY	CAT	KITTEN	BIRD	RABBIT	LIVESTOCK	OTHER	TOTAL
Adoption Return	6	3	4	0	0	0	0	0	13
Born@Shelt	0	9	0	15	0	0	0	0	24
Dead on Arrival	22	0	12	0	3	1	0	6	44
Owner Requested Euthanasia	40	1	13	2	7	2	0	1	66
Pph	20	4	9	3	0	0	0	0	36
Protective Custody	30	7	1	0	23	0	1	0	62
Quarantine	2	0	1	0	0	0	0	0	3
Safe Hold	2	0	1	0	0	0	0	0	3
Stray	144	20	163	207	5	6	0	15	560
Surrendered by Owner	71	31	69	102	12	7	1	14	307
Transfer	2	0	3	0	0	0	0	0	5
Wildlife	0	0	0	0	45	4	0	50	99
TOTAL	339	75	276	329	95	20	2	86	1,222

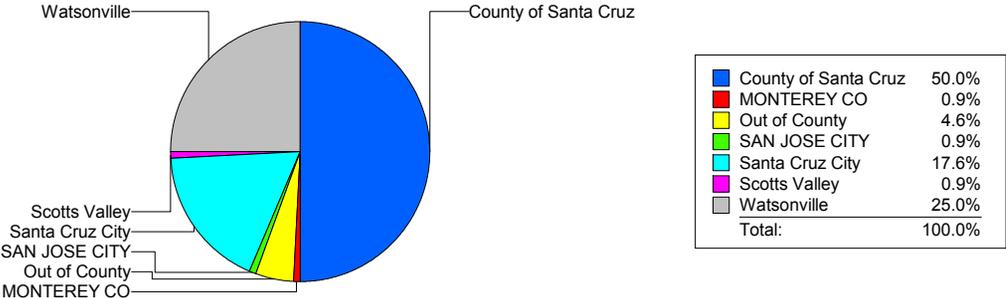
Kennel Statistics Report
Animals That Left Shelter from 04/01/25 to 05/31/25
All Jurisdictions Combined

	DOG	PUPPY	CAT	KITTEN	BIRD	RABBIT	LIVESTOCK	OTHER	TOTAL
Adopted	77	54	77	81	7	11	0	17	324
Died	0	0	0	3	1	0	0	0	4
Disposal	2	0	17	1	0	0	0	0	20
Euthanized	31	6	42	24	3	0	0	2	108
Missing	0	0	0	1	0	0	0	0	1
Pph	13	0	7	2	0	0	0	0	22
Returned to Owner	129	13	33	1	0	2	1	2	181
Transferred to Another Shelter	40	7	42	75	8	9	1	16	198
TOTAL	292	80	218	188	19	22	2	37	858

Euthanasia Totals from
4/1/2025 to 5/31/2025
All Jurisdictions Combined

<u>Reason for Euth</u>	<u>Animal type</u>						Total
	DOG	PUPPY	CAT	KITTEN	BIRD	OTHER	
< 8 Weeks	0	0	1	5	0	0	6
Aggressive	5	0	1	0	0	0	6
Bite	3	0	0	0	0	0	3
Bite Hx	1	0	0	0	0	0	1
Fail2Thrv	0	0	0	4	0	0	4
Field Hist	1	0	0	0	0	0	1
Geriatric	1	0	0	0	0	0	1
Ken Stress	1	1	0	0	0	0	2
Medical	4	2	18	5	2	2	33
Observed Behavior	9	2	1	0	1	0	13
Parvo	5	1	0	0	0	0	6
Prewean	0	0	5	9	0	0	14
Suffering	0	0	7	1	0	0	8
Unsocial	1	0	9	0	0	0	10
Total	31	6	42	24	3	2	108

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, 2025 = **205**

Consent Agenda Item 5.4

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 9, 2025
SUBJECT: Consider and Approve the Financial Report May 2025

Recommendation:

Approve the Financial Report as presented for May 2025.

Discussion:

This fiscal year (FY) 2024-25 financial report for April and May 2025 reflects total revenues of \$1,100,843 and expenditures of \$1,018,868. Total FY revenues through May show 95.08% of a potential 92%. Total FY expenditures through May show 81.54% of a potential 92%. Fields highlighted in pink in the spreadsheet show revised estimates.

Licensing revenue for April and May was \$61,135. Total FY licensing revenue through May was \$234,000. Total FY licensing revenue for the previous fiscal year through May was \$232,593. Thus, current year licensing revenue through May was 0.6% higher than it was through the same period last year. We made a push for licensing at our Animal Balance clinics in February and May, which may have made a positive difference.

**Santa Cruz County Animal Services Authority
Financial Summary for Fiscal Year 2024-2025
For Months Ending May 31, 2025**

Revenues:	2024-2025 Final Budget	2024-2025 Adj Budget	2024-2025 Est/Actuals	2024-2025 YTD Actuals	YTD Remaining	2023-2024 YTD Actuals
SALES TAX	\$0	\$0	\$0	\$0	\$0	\$0
INTEREST	\$60,000	\$60,000	\$110,000	\$92,449	\$17,551	\$77,569
RENTS & CONCESSIONS	\$250	\$250	\$170	\$114	\$56	\$127
RENTAL DEPOSIT/FORFEIT REVENUE	\$200	\$200	\$280	\$280	\$0	\$110
HUMANE SERVICES	\$115,000	\$115,000	\$120,000	\$99,124	\$20,876	\$106,399
ADMINISTRATIVE SERVICES	\$3,000	\$3,000	\$2,500	\$2,187	\$313	\$2,389
COST RECOVERY-OTHER	\$5,000	\$5,000	\$6,000	\$5,400	\$600	\$3,815
MEMBER CONTRIBUTION	\$4,236,569	\$4,236,569	\$4,236,569	\$4,236,569	\$0	\$3,683,973
CHARGES FOR CURRENT SERVICES	\$0	\$0	\$0	\$0	\$0	\$425
ADMIN FINE FEES	\$5,000	\$5,000	\$2,051	\$2,051	(\$0)	\$100
GRANT SERVICES-NON INTERGOV	\$215,000	\$215,000	\$40,000	\$37,105	\$2,895	\$19,477
ANIMAL MICROCHIP FEES	\$10,000	\$10,000	\$3,500	\$3,177	\$323	\$5,994
ANIMAL RABIES FEES	\$9,000	\$9,000	\$5,000	\$4,642	\$358	\$5,462
ANIMAL SPAY&NEUTER FEES	\$116,000	\$179,000	\$160,000	\$126,641	\$33,359	\$33,088
SALES-OTHER-TAXABLE	\$95,000	\$95,000	\$57,000	\$56,076	\$924	\$65,005
CASH OVERRAGES	\$0	\$0	\$0	\$35	(\$35)	\$9
CONTRIBUTIONS and DONATIONS	\$653,500	\$764,500	\$890,000	\$882,378	\$7,622	\$631,703
NSF CHECKS	\$0	\$0	(\$54)	(\$54)	\$0	(\$190)
OTHER REVENUE	\$40,000	\$20,000	\$20,000	\$17,416	\$2,584	\$24,482
LICENSES - CAPITOLA	\$9,000	\$9,000	\$6,000	\$5,773	\$227	\$6,686
LICENSES - SANTA CRUZ	\$60,000	\$60,000	\$52,000	\$44,760	\$7,241	\$46,286
LICENSES- SCOTTS VALLEY	\$17,000	\$17,000	\$12,000	\$10,572	\$1,428	\$11,972
LICENSES- COUNTY	\$180,000	\$180,000	\$140,000	\$124,666	\$15,334	\$142,411
LICENSES- WATSONVILLE	\$35,000	\$35,000	\$24,000	\$23,663	\$337	\$25,238
TOTAL REVENUES:	\$5,864,519	\$6,018,519	\$5,887,056	\$5,775,063	\$111,993	\$4,892,529

Less Expenditures:

Salaries and Benefits	\$4,202,768	\$4,202,768	\$3,992,419	\$3,569,246	\$423,173	\$3,310,995
Services and Supplies	\$1,814,755	\$1,888,755	\$1,801,375	\$1,633,996	\$167,379	\$1,520,011
Other Uses	\$91,637	\$91,637	\$91,637	\$91,637	\$0	\$50,153
Fixed Assets	\$15,000	\$115,000	\$30,150	\$15,150	\$15,000	\$9,354
Operating Transfers Out	\$105,101	\$105,101	\$105,101	\$105,010	\$91	\$104,060
Intrafund Transfer	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$6,229,261	\$6,403,261	\$6,020,682	\$5,415,040	\$605,642	\$4,994,573

Plus Contingency:

\$237,990	\$237,990	\$0	\$0	(\$0)	\$0	
TOTAL EXPENDITURES INCLUDING CONTINGENCY:	\$6,467,251	\$6,641,251	\$6,020,682	\$5,415,040	\$605,642	\$4,994,573

NET REVENUES OVER (UNDER) EXPENDITURE (\$602,732) (\$622,732) (\$133,626) \$360,023 (\$493,649) (\$102,044)

BEGINNING FUND BALANCE - UNDESIGNATED \$5,837,956 \$1,384,065 \$5,837,956 \$5,837,956 \$5,837,956 \$5,837,956

(unaudited ending balance from 6/30/24)

ENDING FUND BALANCE - UNDESIGNATED \$5,235,224 \$761,333 \$5,704,330 \$6,197,979 \$5,344,307 \$5,735,912

ANIMAL LICENSE DETAIL

	2022-23 YTD Actuals	2021-22 YTD Actuals	PY COMPARISON
LICENSES - CAPITOLA	\$5,773	\$6,686	(\$913)
LICENSES - SANTA CRUZ	\$44,760	\$46,286	(\$1,527)
LICENSES- SCOTTS VALLEY	\$10,572	\$11,972	(\$1,400)
LICENSES- COUNTY	\$124,666	\$142,411	(\$17,745)
LICENSES- WATSONVILLE	\$23,663	\$25,238	(\$1,575)

* Fund Balance Assigned for B. Jean Donation - balance as of 6/30/24 is \$472,501 (Unaudited)

* Fund Balance - Non spendable for change fund/petty cash - balance as of 6/30/24 is \$1,500 (Unaudited)

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2024-2025**

As of 5/31/25 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg () = DOWN

Acct	Acct Title	24/25 Final Budget	24/25 Adj. Budget	24/25 Est./Actuals	April Actuals	May Actuals	24/25 YTD Actuals	YTD Remaining	92%	92%	23/24 YTDActuals	COMPARE		May Actuals	23/24 Est./Actuals
									Percentage of CY Budget Actualized	Percentage of PY EA's Actualized		THRU MAY PY ACTUALS			
51000	SALARIES & BENF	\$4,202,768	\$4,202,768	\$3,992,419	\$459,617	\$263,265	\$3,569,246	\$423,173	84.93%	90.38%	\$3,310,995	\$258,251	\$410,554	\$3,663,396	
61000	SERVICES & SUPL	\$1,814,755	\$1,888,755	\$1,801,375	\$89,706	\$183,371	\$1,633,996	\$167,379	86.51%	91.71%	\$1,520,011	\$113,986	\$163,741	\$1,657,414	
70000	OTHER CHARGES	\$91,637	\$91,637	\$91,637	\$22,909	\$0	\$91,637	\$0	100.00%	100.00%	\$50,153	\$41,484	\$12,538	\$50,153	
80000	FIXED ASSETS	\$15,000	\$115,000	\$30,150	\$0	\$0	\$15,150	\$15,000	13.17%	0.00%	\$9,354	\$5,796	\$0	\$15,000	
90000	OTHER FINANCING USES	\$105,101	\$105,101	\$105,101	\$0	\$0	\$105,010	\$91	99.91%	0.00%	\$104,060	\$950	\$0	\$104,060	
98700	CONTINGENCIES	\$237,990	\$237,990	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0	
51000-98700	TOTAL EXPENDITURES	\$6,467,251	\$6,641,251	\$6,020,682	\$572,232	\$446,636	\$5,415,040	\$605,642	81.54%	213.42%	\$4,994,573	\$420,467	\$586,833	\$5,490,233	
40100-42500	TOTAL REVENUES	\$6,064,519	\$6,238,519	\$6,057,056	\$570,377	\$530,466	\$5,931,743	\$125,313	95.08%	98.07%	\$5,054,111	\$877,632	\$155,151	\$5,153,665	
	NET COST	(\$402,732)	(\$402,732)	\$36,374	\$1,855	\$83,830	\$516,703	(\$480,329)	-128.30%	-17.70%	\$59,538	\$457,165	(\$431,682)	(\$336,358)	
51000	REGULAR PAY-PER	2,424,340	2,424,340	2,228,992	\$273,140	\$166,336	\$1,987,311	\$241,681	81.97%	92.34%	\$1,895,967	\$91,344	\$260,756	\$2,053,259	
51005	OVERTIME PAY-PE	20,000	20,000	12,219	\$453	\$615	\$10,894	\$1,325	54.47%	70.17%	\$12,744	(\$1,851)	\$460	\$18,162	
51010	REGULAR PAY-EXT	175,000	175,000	100,084	\$8,202	\$6,197	\$87,011	\$13,073	49.72%	78.86%	\$116,317	(\$29,306)	\$10,587	\$147,497	
51040	DIFFERENTIAL PAY	32,000	32,000	36,258	\$4,152	\$2,668	\$32,487	\$3,771	101.52%	85.52%	\$34,331	(\$1,844)	\$4,058	\$40,146	
52010	OASDI-SOCIAL SE	175,533	175,533	173,327	\$21,502	\$13,317	\$155,800	\$17,527	88.76%	91.33%	\$155,725	\$75	\$20,988	\$170,502	
52015	RETIREMENT	696,429	696,429	661,927	\$80,853	\$51,186	\$590,222	\$71,705	84.75%	92.07%	\$536,442	\$53,780	\$71,337	\$582,662	
53010	EMPLOYEE INSURA	574,261	574,261	674,407	\$71,315	\$22,946	\$598,319	\$76,088	104.19%	84.63%	\$504,801	\$93,518	\$42,369	\$596,500	
53015	UNEMPLOYMENT IN	6,435	6,435	6,435	\$0	\$0	\$6,435	(\$0)	100.00%	100.00%	\$14,664	(\$8,229)	\$0	\$14,664	
54010	WORKERS COMPENS	98,770	98,770	98,770	\$0	\$0	\$98,770	(\$0)	100.00%	100.00%	\$40,004	\$58,766	\$0	\$40,004	
55021	OTHER BENEFITS MISC	0	0	0	\$0	\$0	\$1,998	(\$1,998)	#DIV/0!	#DIV/0!	\$0	\$1,998	\$0	\$0	
51000	SALARIES & BENF	\$4,202,768	\$4,202,768	\$3,992,419	\$459,617	\$263,265	\$3,569,246	\$423,173	84.93%	90.38%	\$3,310,995	\$258,251	\$410,554	\$3,663,396	
61115	POLICE SAFETY EQUIPMENT	0	0	0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	\$0	\$0	\$0	\$500	
61125	UNIFORM REPLACEMENT	3,500	3,500	4,750	\$0	\$0	\$4,750	(\$0)	135.72%	100.00%	\$1,804	\$2,946	\$0	\$1,804	
61215	RADIO SERVICES	2,000	2,000	0	\$0	\$0	\$0	\$0	0.00%	#DIV/0!	\$0	\$0	\$0	\$0	
61222	TELECOM SERVICES	65,000	65,000	40,000	\$4,196	\$0	\$33,644	\$6,356	51.76%	87.43%	\$52,459	(\$18,815)	\$11,383	\$60,000	
61310	FOOD	55,000	55,000	60,000	\$3,772	\$4,489	\$50,882	\$9,118	92.51%	90.12%	\$49,564	\$1,318	\$4,573	\$55,000	
61412	JANITORIAL SERVICES	11,500	11,500	11,500	\$875	\$875	\$8,750	\$2,750	76.09%	83.11%	\$9,558	(\$808)	\$875	\$11,500	
61525	LIABILITY INSURANCE	65,127	65,127	75,551	\$0	(\$412)	\$75,138	\$413	115.37%	100.75%	\$67,573	\$7,565	\$0	\$67,073	
61535	OTHER INSURANCE	39,937	39,937	39,937	\$0	\$0	\$39,937	\$0	100.00%	0.00%	\$33,233	\$6,704	\$0	\$33,733	
61720	MAINT-MOBILE EQUIPMENT-SERV	15,000	15,000	32,000	\$3,714	\$0	\$30,466	\$1,534	203.11%	36.22%	\$2,716	\$27,750	\$158	\$7,500	
61725	MAINT-OFFICE EQUIPMENT	4,000	4,000	2,500	\$0	\$0	\$1,940	\$560	48.50%	82.89%	\$3,316	(\$1,376)	\$0	\$4,000	
61730	MAINT-OTHER EQUIP-SVCS	15,000	15,000	10,000	\$1,060	\$172	\$8,538	\$1,462	56.92%	92.50%	\$13,875	(\$5,337)	\$0	\$15,000	
61731	MAINT-OTHER EQUIP-SUP	1,500	1,500	0	\$0	\$0	\$0	\$0	0.00%	66.02%	\$990	(\$990)	\$685	\$1,500	
61835	FACILITIES MAINT	5,000	5,000	5,000	\$0	\$0	\$0	\$5,000	0.00%	107.42%	\$2,148	(\$2,148)	\$2,148	\$2,000	
61848	MAINT STRUCT IM	6,000	6,000	50,000	\$0	\$12,331	\$42,241	\$7,759	704.01%	57.23%	\$5,723	\$36,518	\$0	\$10,000	
61846	MAINT-STRUCT/IMPS/GRDS-OTHER-SUPPLIES	1,000	1,000	5,000	\$0	\$0	\$4,432	\$568	443.19%	0.00%	\$308	\$4,124	\$0	\$1,000	
61920	MEDICAL, DENTAL & LAB SUPPLIES	0	0	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0	
61922	OTHER MEDICAL MATERIALS	175,000	175,000	160,000	\$13,736	\$8,831	\$141,505	\$18,495	80.86%	92.18%	\$147,493	(\$5,988)	\$8,656	\$160,000	
62020	MEMBERSHIPS	3,000	3,000	4,000	\$1,548	\$0	\$3,907	\$93	130.23%	68.83%	\$2,065	\$1,842	\$0	\$3,000	
62111	MISCELLANEOUS EXPENSES	7,500	7,500	20,000	\$12	\$2,009	\$19,313	\$687	257.50%	68.73%	\$3,436	\$15,877	\$786	\$5,000	
62112	CASH SHORTAGES	50	50	50	\$0	\$1	\$34	\$16	0.00%	56.68%	\$28	\$6	\$0	\$50	
62214	DUPLICATING SVCS.	5,000	5,000	5,000	\$1,252	\$0	\$4,543	\$457	90.86%	125.57%	\$3,139	\$1,404	\$0	\$2,500	
62217	MISC NONINVENTORIAL ITEMS EXPENSE	0	0	246	\$0	\$0	\$246	\$0	0.00%	#DIV/0!	\$0	\$246	\$0	\$0	
62219	PC SOFTWARE PURCHASES	12,000	12,000	12,000	\$478	\$0	\$9,786	\$2,214	81.55%	88.16%	\$9,698	\$89	\$0	\$11,000	
62221	POSTAGE	12,500	12,500	8,000	\$15	\$1,741	\$7,084	\$916	56.67%	101.16%	\$12,140	(\$5,056)	\$959	\$12,000	
62222	SUBSCRIPTIONS/PERIODICALS	500	500	500	\$0	\$0	\$0	\$500	0.00%	0.00%	\$0	\$0	\$0	\$500	
62223	SUPPLIES	110,000	110,000	125,000	\$10,932	\$5,353	\$108,720	\$16,280	98.84%	94.15%	\$103,565	\$5,155	\$5,353	\$110,000	
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
2024-2025**

As of 5/31/25 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg () = DOWN

Acct	Acct Title	24/25 Final Budget	24/25 Adj. Budget	24/25 Est./Actuals	April Actuals	May Actuals	24/25 YTD Actuals	YTD Remaining	92%	92%	23/24 YTDActuals	COMPARE THRU MAY PY ACTUALS	May Actuals	23/24 Est./Actuals
									Percentage of CY Budget Actualized	Percentage of PY EA's Actualized				
62226	INVENTORIAL ITEMS	20,000	20,000	14,000	\$345	\$0	\$8,061	\$5,939	40.30%	97.82%	\$19,563	(\$11,502)	\$13,790	\$20,000
62301	ACCOUNTING & AUDITING	16,000	16,000	20,000	\$3,500	\$13,648	\$17,148	\$2,852	107.18%	111.13%	\$17,781	(\$633)	\$10,981	\$16,000
62310	BANKING SERVICES	19,000	19,000	20,000	\$1,796	\$1,544	\$18,560	\$1,440	97.69%	86.12%	\$15,070	\$3,490	\$425	\$17,500
62316	COMPUTER PROF SVCS	0	0	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0
62311	CONSULT/MGT/PC SVCE.	35,000	35,000	38,000	\$741	\$130	\$37,694	\$306	107.70%	99.56%	\$34,848	\$2,846	\$146	\$35,000
62318	COUNTY COUNSEL	0	0	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
62324	DATA PROCESSING	83,376	83,376	83,376	\$0	\$38,214	\$74,112	\$9,264	88.89%	98.61%	\$86,521	(\$12,409)	\$42,651	\$87,739
62330	DPW SERVICES - GENERAL MONEY	0	0	0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	\$0	\$0	\$0	\$0
62360	LEGAL SERVICES	20,000	20,000	52,000	\$6,475	\$6,421	\$41,569	\$10,431	207.84%	0.00%	\$28,531	\$13,038	\$5,600	\$32,000
62381	PROF & SPECIAL	125,000	125,000	130,000	\$8,284	\$14,753	\$126,024	\$3,976	100.82%	103.97%	\$145,557	(\$19,533)	\$15,375	\$140,000
62399	VETERINARIAN SERVICES	426,000	500,000	315,000	\$5,840	\$50,848	\$285,023	\$29,977	57.00%	74.94%	\$206,075	\$78,948	\$17,490	\$275,000
62500	EQUIPMENT RENTS & LEASES-	0	0	0	\$0	\$0	\$0	\$0	#DIV/0!	#DIV/0!	\$10,463	(\$10,463)	\$0	\$0
62610	RENTS & LEASES-	265,665	265,665	265,665	\$5,429	\$5,429	\$262,811	\$2,854	98.93%	94.71%	\$251,604	\$11,208	\$5,231	\$265,665
62710	FIELD EQUIPMENT	2,000	2,000	238	\$0	\$0	\$238	\$0	11.88%	86.64%	\$1,733	(\$1,495)	\$721	\$2,000
62715	SMALL TOOLS & INSTRUMENTS	1,000	1,000	87	\$0	\$0	\$87	\$0	8.65%	57.14%	\$571	(\$485)	\$340	\$1,000
62801	ADVERTISING & PROMOTION	2,000	2,000	1,620	\$0	\$0	\$1,620	\$0	81.00%	108.98%	\$2,180	(\$560)	\$280	\$2,000
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	20,000	\$0	\$0	\$14,141	\$5,859	47.14%	62.84%	\$18,852	(\$4,711)	\$991	\$30,000
62857	SPECIAL MISC EXP-SUPPLIES	500	500	82	\$0	\$0	\$82	\$0	16.35%	0.00%	\$0	\$82	\$0	\$500
62890	SUBSCRIPTIONS/BOOKS	500	500	500	\$0	\$0	\$486	\$14	97.11%	78.35%	\$588	(\$102)	\$0	\$750
62893	TOWING	500	500	1,003	\$121	\$336	\$1,003	\$0	0.00%	0.00%	\$168	\$835	\$0	\$500
62910	AIR FARE	1,000	1,000	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
62914	TRAVEL-EDUCATION	2,500	2,500	518	\$0	\$25	\$518	\$1	20.70%	22.63%	\$566	(\$48)	\$0	\$2,500
62920	GAS, OIL, FUEL	25,000	25,000	18,000	\$1,286	\$1,902	\$14,307	\$3,693	57.23%	88.60%	\$25,695	(\$11,388)	\$2,194	\$29,000
62922	TRAVEL-LODGING	1,500	1,500	0	\$0	\$0	\$0	(\$0)	0.00%	0.00%	\$0	\$0	\$0	\$1,500
62924	TRAVEL-MEALS	1,000	1,000	0	\$0	\$0	\$0	(\$0)	0.00%	20.64%	\$103	(\$103)	\$0	\$500
62926	TRAVEL-MILEAGE	500	500	120	\$0	\$0	\$120	(\$0)	24.08%	0.00%	\$0	\$120	\$0	\$500
62928	TRAVEL-OTHER	100	100	100	\$10	\$0	\$18	\$82	18.25%	44.00%	\$44	(\$26)	\$0	\$100
62930	REGISTRATIONS	1,000	1,000	2,032	\$0	\$0	\$2,032	(\$0)	203.22%	99.17%	\$2,479	(\$447)	\$0	\$2,500
62933	SERVICE CENTER	500	500	2,000	\$638	\$0	\$1,742	\$258	0.00%	269.58%	\$1,348	\$394	\$617	\$500
62934	SERV CTR POOL VEH CHARGES	0	0	1,000	\$333	\$0	\$944	\$56	0.00%	#DIV/0!	\$0	\$944	\$0	\$0
62940	TRAVEL ADVANCES	0	0	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
63074	UTILITIES	120,000	120,000	145,000	\$13,320	\$14,732	\$129,803	\$15,197	108.17%	104.03%	\$124,839	\$4,964	\$11,332	120,000
74230	PRINCIPAL ON LEASE PUCHASES	0	0	0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	0
61000	SERVICES & SUPPLIES	\$1,814,755	\$1,888,755	\$1,801,375	\$89,706	\$183,371	\$1,633,996	\$167,379	86.51%	91.71%	\$1,520,011	\$372,237	\$163,741	\$1,657,414
75239	CONTRIBUTIONS TO COUNTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0
75315	COUNTY OVERHEAD (see 3550)	\$91,637	\$91,637	\$91,637	\$22,909	\$0	\$91,637	\$0	100.00%	100.00%	\$50,153	\$0	\$12,538	\$50,153
70000	OTHER CHARGES	\$91,637	\$91,637	\$91,637	\$22,909	\$0	\$91,637	\$0	100.00%	100.00%	\$50,153	\$41,484	\$12,538	\$50,153
86204	EQUIPMENT	\$15,000	\$15,000	\$30,150	\$0	\$0	\$15,150	\$15,000	101.00%	12.30%	\$9,354	\$5,796	\$0	\$15,000
86208	MEDICAL EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	\$0	\$0	\$0	\$0
86209	MOBILE EQUIPMENT	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
86210	OFFICE EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	\$0	\$0	\$0	\$0
80000	FIXED ASSETS	\$15,000	\$115,000	\$30,150	\$0	\$0	\$15,150	\$15,000	13.17%	0.00%	\$9,354	\$5,796	\$0	\$15,000

**SANTA CRUZ COUNTY ANIMAL SERVICES AUTHORITY FINANCIAL REPORT
2024-2025**

As of 5/31/25 from Finance Enterprise
SC CO ANIMAL SERVICES AUTHORITY
Organization: 70 28

Pos + = UP
Neg () = DOWN

Acct	Acct Title	24/25 Final Budget	24/25 Adj. Budget	24/25 Est./Actuals	April Actuals	May Actuals	24/25 YTD Actuals	YTD Remaining	92%	92%	23/24 YTDActuals	COMPARE THRU MAY PY ACTUALS	May Actuals	23/24 Est./Actuals
									Percentage of CY Budget Actualized	Percentage of PY EA's Actualized				
90000	OPERATING TRSF OUT	\$105,101	\$105,101	\$105,101	\$0	\$0	\$105,010	\$91	99.91%	136.83%	\$104,060	\$950	\$0	\$104,060
90000	OTHER FINANCING USES	\$105,101	\$105,101	\$105,101	\$0	\$0	\$105,010	\$91	99.91%	0.00%	\$104,060	\$950	\$0	\$104,060
95390	REPAIR & MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	\$0	\$0	\$0	\$0
95000	INTRAFUND TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	0.00%	\$0	\$0	\$0	\$0
98700	APPROP FOR CONTINGENCIES	\$237,990	\$237,990	\$0	\$0	\$0	\$0	(\$0)	0.00%	0.00%	\$0	\$0	\$0	\$0
98700	CONTINGENCIES	\$237,990	\$237,990	\$0	\$0	\$0	\$0	(\$0)	0.00%	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!	#DIV/0!	\$0	\$0	\$0	\$0
40230	ANIMAL LICENSES	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	#DIV/0!	#DIV/0!	\$0	\$0	\$0	\$0
40430	INTEREST	\$60,000	\$60,000	\$110,000	\$7,599	\$0	\$92,449	\$17,551	154.08%	103.43%	\$77,569	\$14,881	\$7,740	\$75,000
40440	RENTS & CONCESS	\$250	\$250	\$170	\$0	\$31	\$114	\$56	45.52%	63.52%	\$127	(\$13)	\$0	\$200
40441	RENTAL DEPOSIT/FORFEIT REVENUE	\$200	\$200	\$280	\$0	\$100	\$280	\$0	140.00%	55.00%	\$110	\$170	\$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	\$115,000	\$115,000	\$120,000	\$13,012	\$7,693	\$99,124	\$20,876	86.20%	95.00%	\$106,399	(\$2,725)	\$11,365	\$112,000
41880	ADOPTION FEES	\$200,000	\$200,000	\$170,000	\$10,565	\$21,098	\$156,680	\$13,320	78.34%	89.77%	\$161,583	(\$4,902)	\$13,491	\$180,000
42010	ADMINISTRATIVE SERVICES	\$3,000	\$3,000	\$2,500	\$186	\$276	\$2,187	\$313	72.90%	79.64%	\$2,389	(\$202)	\$197	\$3,000
42022	COST RECOVERY-OTHER	\$5,000	\$5,000	\$6,000	\$721	\$612	\$5,400	\$600	107.99%	95.37%	\$3,815	\$1,585	\$385	\$4,000
42044	MEMBER CONTRIBUTION	\$4,236,569	\$4,236,569	\$4,236,569	\$446,529	\$423,657	\$4,236,569	(\$0)	100.00%	100.00%	\$3,683,973	\$552,596	\$0	\$3,683,973
42047	OTHER CHARGES CURRRENT SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)	#DIV/0!	#DIV/0!	\$425	(\$425)	\$0	\$0
42073	ADMINISTRATIVE FINE FEES	\$5,000	\$5,000	\$2,051	\$700	\$250	\$2,051	(\$0)	41.02%	8.33%	\$100	\$1,951	\$0	\$1,200
42074	GRANT SERVICES-NON INTERGOV	\$215,000	\$215,000	\$40,000	\$2,800	\$4,125	\$37,105	\$2,895	0.00%	0.00%	\$19,477	\$17,628	\$2,552	\$19,477
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	\$3,500	\$390	\$415	\$3,177	\$323	31.77%	105.15%	\$5,994	(\$2,817)	\$833	\$5,700
42206	ANIMAL RABIES FEES	\$9,000	\$9,000	\$5,000	\$525	\$345	\$4,642	\$358	51.58%	109.24%	\$5,462	(\$820)	\$720	\$5,000
42207	ANIMAL SPAY&NEUTER FEES	\$116,000	\$179,000	\$160,000	\$1,540	\$20,693	\$126,641	\$33,359	70.75%	174.15%	\$33,088	\$93,552	\$6,508	\$19,000
42234	SALES-OTHER-TAXABLE	\$95,000	\$95,000	\$57,000	\$589	\$1,390	\$56,076	\$924	59.03%	76.48%	\$65,005	(\$8,928)	\$2,220	\$85,000
42362	CASH OVERRAGES	\$0	\$0	\$0	\$0	\$25	\$35	(\$35)	0.00%	182.40%	\$9	\$26	\$0	\$5
42372	CONTRIBUTIONS AND DONATIONS	\$653,500	\$764,500	\$890,000	\$46,051	\$24,947	\$882,378	\$7,622	115.42%	92.22%	\$631,703	\$250,675	\$71,320	\$685,000
42375	INSURANCE PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	\$0	\$0	\$0	\$0
42380	NSF CHECKS	\$0	\$0	(\$54)	\$0	\$0	(\$54)	(\$0)	0.00%	211.11%	(\$190)	\$136	(\$100)	(\$90)
42381	NSF CHECKS-RETURNED CHECK	\$0	\$0	\$40	\$0	\$0	\$40	\$0	0.00%	#DIV/0!	\$0	\$40	\$0	\$0
42384	OTHER REVENUE	\$40,000	\$40,000	\$20,000	\$688	\$2,156	\$17,416	\$2,584	43.54%	61.21%	\$24,482	(\$7,067)	\$1,875	\$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	\$6,000	\$854	\$843	\$5,773	\$227	64.14%	0.00%	\$6,686	(\$913)	\$946	\$7,000
42982	LICENSES - SANTA CRUZ	\$60,000	\$60,000	\$52,000	\$7,376	\$5,307	\$44,760	\$7,240	74.60%	0.00%	\$46,286	(\$1,527)	\$7,532	\$50,000
42983	LICENSES- SCOTTS VALLEY	\$17,000	\$17,000	\$12,000	\$1,684	\$783	\$10,572	\$1,428	62.19%	0.00%	\$11,972	(\$1,400)	\$2,514	\$12,000
42984	LICENSES- COUNTY	\$180,000	\$180,000	\$140,000	\$23,694	\$14,050	\$124,666	\$15,334	69.26%	0.00%	\$142,411	(\$17,745)	\$21,322	\$142,000
42986	LICENSES- WATSONVILLE	\$35,000	\$35,000	\$24,000	\$4,873	\$1,671	\$23,663	\$337	67.61%	0.00%	\$25,238	(\$1,575)	\$3,731	\$24,000
40100-42500	REVENUES	\$6,064,519	\$6,238,519	\$6,057,056	\$570,377	\$530,466	\$5,931,743	\$125,313	95.08%	98.07%	\$5,054,111	\$877,632	\$155,151	\$5,153,665

Consent Agenda Item 5.5

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 9, 2025
SUBJECT: Accept Gifts of \$20,228.95 from the Santa Cruz County Animal Shelter Foundation and Direct that the Checks be Deposited

Recommendation:

Accept total gifts of \$20,228.95 from the Santa Cruz County Animal Shelter Foundation and direct that the checks be deposited.

Discussion:

The Foundation solicited and has provided:

- \$4,287.40 for general Shelter support
- \$4,445 for the Planned Pethood spay/neuter fund
- \$2,155.80 for the Extra Mile special medical needs fund
- \$8,248 from licensing match
- \$172.75 for Black Cat Adoption support
- \$920 for Leave No One Behind Adoption Sponsorship

Regular Agenda Item 5.6

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 9, 2025
SUBJECT: Accept and File Audit Report of Santa Cruz County Animal Shelter
for the Year Ended June 30, 2024

Recommendation:

Accept and file the audit report of Santa Cruz County Animal Shelter for the year
ended June 30, 2024

Santa Cruz County Animal Shelter
Audited Financial Statements
As of and for the Fiscal Year Ended June 30, 2024
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, 2024, 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, 2024, 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.

Pauline Erica Ong

**Pauline Erica Ong, CPA
North Hills, California
May 20, 2025**

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, 2024. 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, 2024, the Shelter's total net deficit stood at \$3,762,993, reflecting a \$541,240 decrease compared to the prior year. This decline is primarily attributed to the following key factors:

- As of June 30, 2024, the Shelter's governmental funds reported a combined ending fund balance of \$1,756,192, representing a decrease of \$246,624 compared to the prior year.
- As of June 30, 2024, the general fund balance was \$1,264,927, while the capital fund balance was \$491,265 – accounting for 23% and nil of total expenditures, respectively.
- Changes in the Shelter's investment in and donated capital assets were largely driven by depreciation expense of \$68,531, offset by capital asset additions totaling \$51,732. These additions included the installation of an enhanced security camera system, donated fencing, and a donated washing machine.
- The decline in net position was predominantly influenced by adjustments related to right-of-use assets and lease liabilities (GASB 87), as well as shifts in net pension and OPEB liabilities (GASB 68 and 75, respectively).

**Santa Cruz County Animal Shelter
Management's Discussion and Analysis (Unaudited)
Year ended June 30, 2024**

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			
	2024	2023	Change	
			Amount	%
Assets				
Current and other assets	\$ 2,328,075	\$ 2,371,357	\$ (43,282)	(2%)
Rental deposit	5,021	5,021	-	0%
Capital assets, net	209,652	226,451	(16,799)	(7%)
Right-of-use asset, net	2,765,448	2,942,874	(177,426)	(6%)
Total assets	<u>5,308,196</u>	<u>5,545,703</u>	<u>(237,507)</u>	<u>(4%)</u>
Deferred outflows of resources	<u>767,725</u>	<u>871,777</u>	<u>(104,052)</u>	<u>(12%)</u>
Total assets and deferred outflows of resources	<u>\$ 6,075,921</u>	<u>\$ 6,417,480</u>	<u>\$ (341,559)</u>	<u>(5%)</u>
Liabilities				
Current and other liabilities	\$ 728,156	\$ 515,018	\$ 213,138	41%
Non-current liabilities	8,563,484	8,654,588	(91,104)	(1%)
Total liabilities	<u>9,291,640</u>	<u>9,169,606</u>	<u>122,034</u>	<u>1%</u>
Deferred inflows of resources	<u>547,274</u>	<u>469,627</u>	<u>77,647</u>	<u>17%</u>
Net position (deficit)				
Net investment in capital assets	111,204	151,228	(40,024)	(26%)
Net donated capital assets	98,448	75,223	23,225	31%
Unrestricted	(3,972,645)	(3,448,204)	(524,441)	15%
Total net position (deficit)	<u>(3,762,993)</u>	<u>(3,221,753)</u>	<u>(541,240)</u>	<u>17%</u>
Total liabilities, deferred inflows of resources and net position (deficit)	<u>\$ 6,075,921</u>	<u>\$ 6,417,480</u>	<u>\$ (341,559)</u>	<u>(5%)</u>

Analysis of Net Position (Deficit)

As previously noted, net position can serve as a useful indicator of a government's financial position over time. At the close of the current year, the Shelter's liabilities and deferred inflows of resources exceeded its assets and deferred outflows of resources by \$3,762,993, reflecting a net deficit.

The most significant portion of this net position is the unrestricted net deficit of \$3,972,645. The deficit primarily stems from the recognition of additional right-of-use assets and lease liabilities, in accordance with GASB 87, and as well as adjustments related to net pension and OPEB liabilities, as required by GASB 68 and 75, respectively.

In contrast, the remaining \$209,652 represents the Shelter's investment in and donated capital assets, net of associated debt and any outstanding adjustments. These assets are vital to the Shelter's mission, enabling it to provide essential animal care and welfare services to the community. However, because capital assets are not liquid resources, they are unavailable for future spending. Additionally, while the Shelter's investment in capital assets is reported net of related debt, it is important to note that repayment of these obligations must come from alternative revenue sources, as the assets themselves cannot be directly leveraged to settle liabilities.

**Santa Cruz County Animal Shelter
Management's Discussion and Analysis (Unaudited)
Year ended June 30, 2024**

Statement of Activities

	Governmental Activities			
	2024	2023	Change	
			Amount	%
Revenues:				
Member contributions	\$ 3,683,973	\$ 3,349,067	\$ 334,906	10%
Licenses and permits	261,492	272,471	(10,979)	(4%)
Contributions and donations	675,973	795,961	(119,988)	(15%)
Charges for services	363,620	265,245	98,375	37%
Interest and investment income	102,271	48,662	53,609	110%
Miscellaneous	138,019	152,809	(14,790)	(10%)
Total revenues	<u>5,225,348</u>	<u>4,884,215</u>	<u>341,133</u>	<u>7%</u>
Expenses:				
Governmental activities	<u>5,766,588</u>	<u>5,027,580</u>	<u>739,008</u>	<u>15%</u>
Total expenses	<u>5,766,588</u>	<u>5,027,580</u>	<u>739,008</u>	<u>15%</u>
Change in net position	<u>(541,240)</u>	<u>(143,365)</u>	<u>(397,875)</u>	<u>278%</u>
Net position, beginning	<u>(3,221,753)</u>	<u>(3,078,388)</u>	<u>(143,365)</u>	<u>5%</u>
Net position, ending	<u>\$ (3,762,993)</u>	<u>\$ (3,221,753)</u>	<u>\$ (541,240)</u>	<u>17%</u>

Analysis of Changes in Net Position

During FY2024, the Shelter's net position for governmental activities decreased by \$541,240. The decrease was primarily driven by a 15% increase in expenses, amounting to \$739,008.

The rise in expenditures was largely attributed to higher salary costs, stemming from an increase in pension expenses and expanded payroll due to additional employees. Consequently, the movement in expenses correlates directly with a decrease in the Shelter's overall 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, 2024, the Shelter's governmental funds reported a combined total fund balance of \$1,756,192, reflecting a \$246,624 decrease from the prior year's balance of \$2,002,816. This fund balance is primarily consists of unrestricted funds, which are typically available to support the Shelter's current operations and future needs.

In 2024, revenues for governmental funds amounted to \$5,225,348, which represents an increase of 7% compared to the prior year. Meanwhile, expenditures for governmental functions increased to \$5,471,972, marking a 9% increase from the previous year.

General Fund serves as the primary 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, 2024, the General Fund reported a total fund balance of \$1,264,927. To assess liquidity, it is useful to compare this balance to total fund expenditures, which amounted to \$5,471,972. The total fund balance represents 23% of these expenditures, demonstrating the Shelter's financial capacity to meet ongoing operational needs.

Capital Fund is designated for asset-related financial obligations, specifically for repair of the Shelter's leased facilities upon termination. A contractor has prepared the schedule of annual contributions to this fund, which are accounted for as operational transfers from the General Fund.

**Revenues Classified by Source
Governmental Funds**

	2024	2023	Change	
			Amount	%
Revenues				
Licenses and permits	\$ 261,492	\$ 272,471	(10,979)	(4%)
Revenue from use of money and property	102,271	48,662	53,609	110%
Member contributions	3,683,973	3,349,067	334,906	10%
Contributions and donations	675,973	795,961	(119,988)	(15%)
Charges for services	363,620	265,245	98,375	37%
Other income	138,019	152,809	(14,790)	(10%)
Total revenues	\$ 5,225,348	\$ 4,884,215	\$ 341,133	7%

**Santa Cruz County Animal Shelter
Management's Discussion and Analysis (Unaudited)
Year ended June 30, 2024**

- Member contributions increased by \$334,906, reflecting the updated calculation formula for the fiscal year ending June 30, 2024. These contributions represent cash inflows from the County of Santa Cruz and the cities of Santa Cruz, Capitola, Watsonville, and Scotts Valley, which are all parties to the Shelter's joint power agreement (JPA). The Board of Directors determines an equitable cost-sharing formula to allocate these contributions.
- Contributions and donations decreased by \$119,988, primarily due to the absence of one-time, non-recurring donations received in the prior fiscal year. These previous donations supported legal services, a calendar contest, foster position funding, and a contribution from the C. Bailey Trust, none of which were received in the current fiscal year.
- Charges for services rose by \$98,375, driven by an increase in animal care services, including microchipping, rabies vaccinations, and spay/neuter procedures.
- Revenue from use of money and property grew by \$53,609, primarily due to an increase in cash investments during the fiscal year.
- Other income declined by \$14,790, largely due to decreased merchandise sales by the Shelter in the current fiscal year.

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

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

	General Fund		Capital Fund		2024 Total		2023 Total		Change	
									Amount	%
Revenues	\$ 5,207,689	\$ 17,659	\$ 5,225,348	\$ 4,884,215	\$ 341,133	7%				
Expenditures	(5,471,972)	-	(5,471,972)	(4,999,029)	(472,943)	9%				
Excess of expenditures over revenues	(264,283)	17,659	(246,624)	(114,814)	(131,810)	115%				
Changes from other financing sources	(104,060)	104,060	-	-	-	0%				
	(368,343)	121,719	(246,624)	(114,814)	(131,810)	115%				
Fund balance, beginning	1,633,270	369,546	2,002,816	2,117,630	(114,814)	(5%)				
Fund balances, ending	\$ 1,264,927	\$ 491,265	\$ 1,756,192	\$ 2,002,816	\$ (246,624)	-12%				

**Santa Cruz County Animal Shelter
Management's Discussion and Analysis (Unaudited)
Year ended June 30, 2024**

CAPITAL ASSETS

	Governmental Activities			
	2024	2023	Change	
			Amount	%
Furniture, fixtures and equipment \$	162,217	\$ 142,240	\$ 19,977	14%
Medical equipment	50,816	50,816	-	0%
Vehicles	277,983	277,983	-	0%
Leasehold improvements	110,169	78,414	31,755	40%
	601,185	549,453	51,732	9%
Less: accumulated depreciation	(391,533)	(323,002)	(68,531)	21%
Net book value	\$ 209,652	\$ 226,451	\$ (16,799)	(7%)

As of June 30, 2024, the Shelter's investment in and donated capital assets for governmental activities totaled \$209,652 (net of accumulated depreciation). These assets include vehicles, furniture, fixtures, equipment, medical equipment, and leasehold improvements, while donated capital assets consist of furniture, fixtures, equipment, and leasehold improvements.

During the current period, the Shelter's investment in and donated capital assets decreased by \$16,799, representing a 7% decline. This reduction primarily reflects the net effect of asset purchases and depreciation expenses.

Notable additions include the installation of an enhanced security camera system valued at \$9,355, along with donated assets such as a washer and fencing installation, which together amounted to \$42,377.

Movements in accumulated depreciation were driven by annual depreciation expenses totaling \$68,531, reflecting the ongoing usage and wear of the Shelter's capital assets.

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, 2024

		<u>Governmental Activities</u>
ASSETS		
Current assets		
Cash and equivalents	\$	2,328,075
		<u>2,328,075</u>
	Total current assets	
Non-current assets		
Rental deposit		5,021
Capital assets, net		209,652
Right-of-use assets, net		2,765,448
		<u>2,980,121</u>
	Total non-current assets	
	Total assets	<u>5,308,196</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amounts related to pension		593,896
Deferred amounts related to other postemployment benefits (OPEB)		173,829
		<u>767,725</u>
	Total deferred outflows of resources	
	Total assets and deferred outflows of resources	<u>\$ 6,075,921</u>
LIABILITIES		
Current liabilities		
Accounts payable - claims	\$	76,491
Accounts payable - payroll		68,356
Deferred revenue		425,827
Stale dated warrants		1,209
Lease liability - short term		156,273
		<u>728,156</u>
	Total current liabilities	
Non-current liabilities		
Compensated absences		204,294
Net OPEB liability		968,926
Net pension liability		4,173,163
Lease liability - long term		3,217,101
		<u>8,563,484</u>
	Total non-current liabilities	
	Total liabilities	<u>9,291,640</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred amounts related to pension		20,183
Deferred amounts related to other postemployment benefits (OPEB)		527,091
		<u>547,274</u>
	Total deferred inflows of resources	
NET POSITION (DEFICIT)		
Net Position (Deficit)		
Net investment in capital assets		111,204
Net donated capital assets		98,448
Unrestricted		(3,972,645)
		<u>(3,762,993)</u>
	Total net position (deficit)	
	Total liabilities and net position (deficit)	<u>\$ 6,075,921</u>

See notes to financial statements.

Santa Cruz County Animal Shelter
Statement of Activities
Year ended June 30, 2024

	Net Revenues (Expenses) and Changes in Net Position Governmental Activities
<u>Functions/Programs</u>	
Governmental Activities	
General government	\$ (5,766,588)
Total Government Activities	(5,766,588)
 Program revenues	
Member contributions	3,683,973
Licenses and permits	261,492
Contributions and donations	675,973
Charges for services	363,620
Total Program Activities	4,985,058
 General revenues	
Interest and investment income	102,271
Miscellaneous	138,019
Total General Revenues	240,290
 Change in Net Position	 (541,240)
Net Position, Beginning	(3,221,753)
Net Position, Ending	\$ (3,762,993)

See notes to financial statements.

**Santa Cruz County Animal Shelter
Governmental Funds
Balance Sheet
Year ended June 30, 2024**

	General Fund	Capital Fund	Total
ASSETS			
Cash and equivalents	\$ 1,836,810	\$ 491,265	\$ 2,328,075
Total assets	\$ 1,836,810	\$ 491,265	\$ 2,328,075
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable - claims	\$ 76,491	\$ -	\$ 76,491
Accounts payable - payroll	68,356	-	68,356
Deferred revenue	425,827	-	425,827
Stale dated warrants	1,209	-	1,209
Total liabilities	571,883	-	571,883
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	-	491,265	491,265
Unrestricted	428,850	-	428,850
Total fund balances	1,264,927	491,265	1,756,192
Total liabilities and fund balances	\$ 1,836,810	\$ 491,265	\$ 2,328,075

See notes to financial statements.

**Santa Cruz County Animal Shelter
Governmental Funds**

**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
Year ended June 30, 2024**

Fund Balances of Governmental Funds	\$	1,756,192
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Rental deposit used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Rental deposit		5,021
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Cost	\$ 601,185	
Accumulated Depreciation	<u>(391,533)</u>	209,652
Right-of-use assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Cost	4,690,435	
Accumulated Amortization	<u>(1,924,987)</u>	2,765,448
Deferred outflows of resources are applicable to future periods and, therefore, are not reported in the funds		
Deferred outflows of resources - pension	593,896	
Deferred outflows of resources - OPEB	<u>173,829</u>	767,725
Lease liability used in the governmental activities is not a financial liability and, therefore, not reported in the governmental funds.		
Lease liability - short term	(156,273)	
Lease liability - long term	<u>(3,217,101)</u>	(3,373,374)
Long term debt used in the governmental activities are not financial liabilities and, therefore, are not reported in the governmental funds.		
Compensated absences	(204,294)	
OPEB liability	(968,926)	
Net pension liability	<u>(4,173,163)</u>	(5,346,383)
Deferred inflows of resources are applicable to future periods and, therefore, are not reported in the funds		
Deferred inflows of resources - pension	(20,183)	
Deferred inflows of resources - OPEB	<u>(527,091)</u>	<u>(547,274)</u>
Net Position of Governmental Activities	\$	<u><u>(3,762,993)</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, 2024**

	General Funds	Capital Funds	Total
Revenues			
Member contributions	\$ 3,683,973	\$ -	\$ 3,683,973
Contributions and donations	675,973	-	675,973
Licenses and permits	261,492	-	261,492
Charges for services	363,620	-	363,620
Revenue from use of money and property	84,612	17,659	102,271
Other	138,019	-	138,019
Total revenues	5,207,689	17,659	5,225,348
Expenditures			
Salaries	3,654,002	-	3,654,002
Vehicle cost	51,731	-	51,731
Miscellaneous	1,766,239	-	1,766,239
Total expenditures	5,471,972	-	5,471,972
Other Financing Sources (Uses)			
Transfer in	-	104,060	104,060
Transfer out	(104,060)	-	(104,060)
Total other financing sources (uses)	(104,060)	104,060	-
Change in fund balances	(368,343)	121,719	(246,624)
Fund balance, beginning of the year	1,633,270	369,546	2,002,816
Fund balance, end of the year	\$ 1,264,927	\$ 491,265	\$ 1,756,192

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, 2024**

Net change in Fund Balances of Governmental Funds	\$	(246,624)
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	\$ 51,732	
Depreciation expense	<u>(68,531)</u>	(16,799)
Adjustments on contributions made to OPEB-related liability per assessment of the outstanding balances:		
Contributions made to OPEB		67,342
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	(34,710)	
OPEB expenses	(64,589)	
Pension expense	(186,264)	
Difference in rental payment versus lease and interest on lease expense	<u>(59,596)</u>	<u>(345,159)</u>
Change in Net Position of Governmental Activities	\$	<u>(541,240)</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, Effective

The Shelter implemented the following pronouncements for the fiscal year ended June 30, 2024.

GASB Statement No. 100 – *Accounting Changes and Error Corrections* – an amendment of *GASB Statement No. 62*: provides guidance to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this statement do not have a material impact on the Shelters’s financial statements.

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. 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.

GASB Statement No. 103 – *Financial Reporting Model Improvements*. Effective Date: The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. The Shelter will implement this statement when and where applicable.

GASB Statement No. 104 – *Disclosure of Certain Capital Assets*. Effective Date: The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier applications are encouraged. The Shelter has not adopted this statement yet.

NOTE 3 CASH AND EQUIVALENTS

Cash and equivalents as of June 30, 2024 were as follows:

Pooled cash	\$	2,255,772
Cash on hand		72,303
Total cash and equivalents	\$	2,328,075

NOTE 3 CASH AND EQUIVALENTS (CONTINUED)

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, 2024, 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, 2024 was as follows:

	<u>June 30, 2023</u>	<u>Additions</u>	<u>June 30, 2024</u>
Capital assets, being depreciated			
Furniture and equipment	\$ 142,240	\$ 19,977	\$ 162,217
Medical equipment	50,816	-	50,816
Vehicles	277,983	-	277,983
Leasehold improvements	78,414	31,755	110,169
Total capital assets, being depreciated	<u>549,453</u>	<u>51,732</u>	<u>601,185</u>
Less accumulated depreciation for:			
Furniture and equipment	(50,855)	(25,732)	(76,587)
Medical equipment	(6,628)	(10,163)	(16,791)
Vehicles	(237,419)	(14,742)	(252,161)
Leasehold improvements	(28,100)	(17,894)	(45,994)
Total accumulated depreciation	<u>(323,002)</u>	<u>(68,531)</u>	<u>(391,533)</u>
Total capital assets, being depreciated, net	<u>226,451</u>	<u>(16,799)</u>	<u>209,652</u>
Governmental activities capital assets, net	<u>\$ 226,451</u>	<u>\$ (16,799)</u>	<u>\$ 209,652</u>

On March 2, 2024, a motion resulted in the Board’s unanimous approval for the Santa Cruz County Animal Shelter Foundation to fund the cost of replacement of washing machine. The cost of the donated washing machine amounted to \$19,977 as of June 30, 2024.

Depreciation expense totaling \$68,531 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, 2024 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

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, 2023
Measurement period	July 1, 2022 to June 30, 2023
Valuation date	June 30, 2022

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:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at June 30, 2022 (Based on Balance at June 30, 2021 Measurement Date)	\$ 12,881,686	\$ 8,792,868	\$ 4,088,818
Changes recognized for the Fiscal Year:			
Service cost	250,285	-	250,285
Interest on pension liability	877,618	-	877,618
Changes of assumptions	16,284	-	16,284
Differences between expected and actual experience	43,381	-	43,381
Contributions by employer	-	458,111	(458,111)
Contributions by employee	-	114,434	(114,434)
Net investment income	-	537,144	(537,144)
Benefits paid	(694,764)	(694,764)	-
Administrative expense	-	(6,466)	6,466
Net Changes	492,804	408,459	84,345
Balance at June 30, 2023 (Based on Balance at June 30, 2022 Measurement Date)	\$ 13,374,490	\$ 9,201,327	\$ 4,173,163

NOTE 5 PENSION PLANS (CONTINUED)

Actuarial assumptions

The actuarial measurement as of June 30, 2023 is based on the following actuarial assumptions:

Actuarial cost method	Entry age normal
Amortization method/period	For details, see June 30, 2020 Funding Valuation Report
Asset valuation method	Fair value of assets. For details, see June 30, 2020 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 Expense

For the fiscal year ended June 30, 2024, the Shelter incurred a total pension expense of \$186,264 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	\$ 135,354	\$ -
Difference between expected and actual experience	31,857	(20,183)
Difference between expected and actual earnings on pension plan investments	426,685	-
	\$ 593,896	\$ (20,183)

The amounts in the above table exclude the deferred outflows and deferred inflows recognized from 2018 to 2023.

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
2025	\$ 78,378
2026	291,807
2027	12,918
2028 and thereafter	-

The Shelter’s employer contributions for the fiscal year ended June 30, 2024 amounted to \$458,111.

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, 2023
Measurement period	July 1, 2022 to June 30, 2023
Valuation date	June 30, 2023

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	6
Inactives entitled to but not yet receiving benefits	2
Active employees	30
Total	38

Contribution

The annual contribution is based on the actuarially determined contribution. For the fiscal year ended June 30, 2024, the Shelter’s contributions were \$34,300.

Change in Total OPEB Liability

The following table shows the change in the Total OPEB Liability for the fiscal year ended June 30, 2024:

Balance at June 30, 2023		
(Based on Balance at June 30, 2022 Measurement Date)	\$	1,051,460
Changes recognized for the Fiscal Year:		
Service cost		71,354
Interest on total pension liability		40,799
Actual vs. expected experience		(129,184)
Change in assumption		(31,203)
Benefit payments		(34,300)
Net Changes		(82,534)
Balance at June 30, 2024		
(Based on Balance at June 30, 2023 Measurement Date)	\$	968,926

Net OPEB Liability

As of June 30, 2024, 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, 2023 is based on the following actuarial assumptions:

Actuarial valuation date	June 30, 2023
Contribution policy	No-prefunding
Discount rate	3.89% at June 30, 2023 (Fidelity Municipal GO AA 20-year bond index)
	3.69% at June 30, 2022 (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 - 8.50% for 2025, decreasing to an ultimate rate of 3.45% in 2076 Medicare Kaiser - 6.25% for 2025, decreasing to an ultimate rate of 3.45% in 2076 Medicare Non-Kaiser - 7.50% for 2025, decreasing to an ultimate rate of 3.45% in 2076
PEMHCA minimum increase	3.50% 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 3.89%. 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
	2.89%	3.89%	4.89%
Total OPEB liability	\$ 1,098,450	\$ 968,926	\$ 861,537

	Healthcare trend rate		
	1% Decrease	Current trend	1% Increase
	901,458	968,926	1,080,955
Total OPEB liability	\$ 901,458	\$ 968,926	\$ 1,080,955

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, 2024, the Shelter recognized OPEB expenses amounted to \$64,589 and reported deferred inflows and outflows from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change in assumptions	\$ 114,505	\$ 322,579
Difference between expected and actual experience	33,043	-
Difference between expected and actual earnings on pension plan investments	26,281	204,512
	\$ 173,829	\$ 527,091

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
2025	\$ (47,564)
2026	(47,564)
2027	(47,564)
2028	(47,564)
2029	(47,564)
2030 and thereafter	(148,485)

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, 2024, the deferred compensation plan assets, amounting to \$277,237,482, 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, 2024:

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, 2024:

County of Santa Cruz	\$	2,010,208
City of Watsonville		799,437
City of Santa Cruz		669,576
City of Scotts Valley		116,959
City of Capitola		87,793
Total Membership Contributions	\$	<u><u>3,683,973</u></u>

General and Administrative Expenses

Several departments within the County of Santa Cruz, a member to the JPA, provide various services to the Shelter and regularly bill for these services. Below is a summary of the transactions with the County departments and the corresponding amounts recorded under general and administrative expenses for the fiscal year ended June 30, 2024:

Administrative Office	\$	199,377
Information Services Department		185,942
County of Santa Cruz		50,153
Regional 911		45,693
Personnel Department		35,476
General Services Department		14,781
Auditor-Controller's Office		10,981
Others		5,750
Total General and Administrative Expenses	\$	<u><u>548,153</u></u>

Administrative Office – Costs incurred for facility rental and professional services provided to the Shelter, totaling \$197,669 and \$1,708, respectively.

NOTE 8 RELATED PARTY TRANSACTIONS (CONTINUED)

Information Services Department – Charges for data processing, telecommunication services, software purchases, and other IT-related services, amounting to \$86,521, \$70,544, \$9,698, and \$19,179, respectively.

County of Santa Cruz – Allocation of expenses related to the County’s general and administrative functions supporting the Shelter, including purchasing, budgeting, and personnel administration.

Regional 911 – Charges associated with county radio communication services provided to the Shelter.

Personnel Department – Allocation of insurance expenses and charges for advertising and promotional services, totaling \$33,233 and \$2,243, respectively.

General Services Department – Costs incurred for facility maintenance and service-related items required by the Shelter.

Auditor-Controller’s Office – Fees related to accounting services, including transaction review and approval.

Other Departments – Non-recurring transactions with various County units, such as the Parks Department and Environmental Health, that fall outside the Shelter’s regular operational expenses.

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 \$2,765,448 and a lease liability of \$3,373,374 as of June 30, 2024.

NOTE 8 RELATED PARTY TRANSACTIONS (CONTINUED)

Leases (continued)

The future minimum lease obligations and the net present value of these minimum lease payment as of June 30, 2024, were as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
2029	164,767	113,675	278,442
Thereafter	<u>2,649,060</u>	<u>681,375</u>	<u>3,330,435</u>
Total \$	<u><u>3,373,374</u></u>	<u><u>1,312,612</u></u>	<u><u>4,685,986</u></u>

As stipulated 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.

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.

NOTE 9 SUBSEQUENT EVENTS

The Shelter evaluated events subsequent to June 30, 2024 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through May 20, 2025, 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, 2024

Fiscal Year End Date Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY										
Service cost	\$ 250,285	\$ 246,271	\$ 227,324	\$ 214,593	\$ 207,219	\$ 204,775	\$ 197,024	\$ 176,363	\$ 176,050	\$ 189,858
Interest on total pension liability	877,618	844,545	822,736	790,636	755,234	712,671	681,304	681,587	675,250	666,828
Change in assumptions	16,284	360,944	-	-	-	(65,865)	542,377	-	(158,282)	-
Differences between expected and actual experience	43,381	(53,820)	32,530	83,465	185,828	88,111	43,456	34,282	(123,873)	-
Benefit payments, including refunds of employee contributions	(694,764)	(651,549)	(615,792)	(574,553)	(534,404)	(484,006)	(447,500)	(436,178)	(415,339)	(391,674)
Net change in Total Pension Liability	492,804	746,391	466,798	514,141	613,877	455,686	1,016,661	456,054	153,806	465,012
Total Pension Liability - Beginning	12,881,686	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)	\$ 13,374,490	\$ 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	\$ 458,111	\$ 406,120	\$ 365,710	\$ 336,550	\$ 286,900	\$ 249,064	\$ 243,871	\$ 213,578	\$ 192,529	\$ 179,887
Contributions - Employees	114,434	101,298	100,864	101,727	94,248	90,561	92,024	85,563	86,930	83,640
Net investment income	537,144	(719,935)	1,785,501	384,371	485,312	589,542	718,252	36,540	159,395	1,093,488
Benefit payments, including refunds of employer contributions	(694,764)	(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	(6,466)	(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	408,459	(870,085)	1,628,257	237,103	326,741	413,311	596,573	(104,645)	15,212	965,341
Total Fiduciary Net Position - Beginning	8,792,868	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)	\$ 9,201,327	\$ 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)	\$ 4,173,163	\$ 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	68.80%	68.26%	79.63%	68.86%	69.91%	70.88%	69.98%	71.25%	76.02%	77.12%
Covered-Employee Payroll	\$ 1,542,118	\$ 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	270.61%	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, 2024

Fiscal Year End Date	<u>June 30, 2024</u>	<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	2023	2022	2021	2020	2019	2018	2017
TOTAL OPEB LIABILITY							
Service cost	\$ 71,354	\$ 103,978	\$ 125,439	\$ 104,304	\$ 97,158	\$ 95,608	\$ 107,473
Interest	40,799	26,020	29,376	29,335	32,640	28,093	22,184
Differences between expected and actual experience	(129,184)	-	36,016	-	(150,848)	-	-
Assumption changes	(31,203)	(314,495)	8,686	115,913	54,082	(8,390)	(84,486)
Benefit payments	(34,300)	(30,541)	(13,212)	(4,548)	(4,698)	(3,930)	(3,871)
Net change in Total OPEB Liability	<u>(82,534)</u>	<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>1,051,460</u>	<u>1,266,498</u>	<u>1,080,193</u>	<u>835,189</u>	<u>806,855</u>	<u>695,474</u>	<u>654,174</u>
Total OPEB Liability - Ending	<u>\$ 968,926</u>	<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	\$ 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	54.81%	59.47%	71.64%	52.37%	44.12%	44.14%	37.54%

**Santa Cruz County Animal Shelter
Schedule of Plan Contribution - Pensions
Year ended June 30, 2024**

Fiscal Year End Date	<u>June 30, 2024</u>	<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>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Measurement Date	<u>2022</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 458,111	\$ 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	(458,111)	(406,120)	(365,710)	(336,550)	(286,900)	(249,064)	(243,871)	(213,578)	(192,529)	(179,887)
Contribution deficiency (excess)	<u>\$ -</u>									
Covered Payroll	\$ 1,542,118	\$ 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	29.71%	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, 2023 and 2022; 2.75% payroll growth assumption for fiscal years ended June 30, 2018-2021; 3.00% payroll assumption for fiscal years ended June 30, 2014-2017.

**Santa Cruz County Animal Shelter
Schedule of Plan Contribution - OPEB
Year ended June 30, 2024**

Fiscal Year End Date	<u>June 30, 2024</u>	<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	2023	2022	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 34,300	\$ 30,541	\$ 30,541	\$ 13,212	\$ 4,548	\$ 4,698	\$ 3,930
Contributions in relation to the actuarially determined contribution	(34,300)	(30,541)	(30,541)	(13,212)	(4,548)	(4,698)	(3,930)
Contribution deficiency (excess)	<u>\$ -</u>						

Consent Agenda Item 5.7

TO: Animal Services Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 9, 2025
SUBJECT: SCCAS Board Officer Positions for FY 2025-26

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 2025-26.

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 2025-26:

Chair: Capitola Representative (Police Chief)
Vice Chair: County Representative # 1 (Assistant CAO)
Secretary: 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)
Board Member: County Representative #3 (HSA)

For reference, the following information is provided:

Board Rotation for 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)

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 5.8

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 9, 2025
SUBJECT: Approve Continuing Agreements for FY 2025-26

Recommendation:

Approve the continuing agreements for vendor contracts which exceed \$20,000 for FY 2025-26.

EXPENDITURES AGREEMENTS TO BE RENEWED FOR FISCAL YEAR 2025-2026 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	\$100,000	Liability Insurance
Animal Services Authority	702810	62311	HLP, Inc	\$40,000	Chameleon Software Support
Animal Services Authority	702850	62399	Veterinarian Services Master Agreement	\$100,000	Substitute Veterinarian Services
Animal Services Authority	702810	62381	Santa Cruz Regional 9-1-1	\$40,000	Dispatch Services with NETCOM
Animal Services Authority	702810	62360	Cara Townsend	\$40,000	Legal Services
Animal Services Authority	702810	62610	City of Watsonville	\$64,000	Watsonville Shelter Facility Lease

Regular Agenda Item 6.1

TO Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 9, 2025
SUBJECT: General Manager's Oral Report

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

April & May 2025

Placeholder



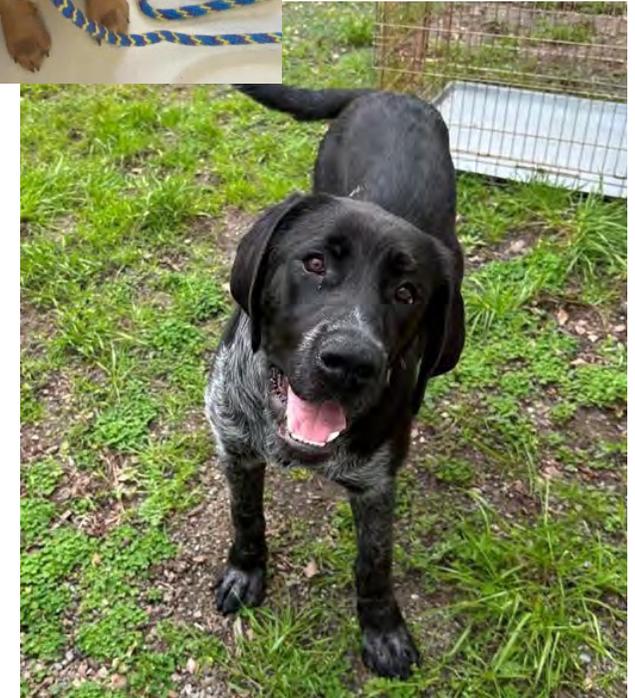
Stats for Apr & May '25

Live, non-wild animals

INTAKE

OUTCOME	Cat	Dog	Rabbit	Other	Total
Adoption					
RTO					
Transfer					
Total live					
Euthanasia					

+XX Owner Requested Euthanasia





HEALTHY PETS for ALL

Friday, April 25

Felton

31 dogs

25 cats

Mountain Community Resources

Friday, May 23

Watsonville

Franich Park

94 dogs

32 cats

Friday, June 27

11am-1pm Santa Cruz

VFW Post 7263



Animal Balance X Planned Pethood

May 16-18

94 dogs, 32 cats

Nov 7-9

Animal Protection

Syndney



Abandoned flock



Placeholder

Regular Agenda Item 6.2

TO: Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 9, 2025
SUBJECT: Authorize Revision of Approval of Claims Policy #320

Recommendation:

Accept and approve revision to SCCAS Administrative Policy and Procedure #320 "Approval of Claims Policy" to assure that the governing JPA Board has opportunity to review purchases under the purchasing limit revised at the April 14, 2025 board meeting.

Discussion:

Santa Cruz County has increased the amount that Executive personnel are authorized to spend without Board approval, and the already approved and this recommended revision align with the County's revised purchasing limits while still ensuring purchasing oversight by the Board.

Santa Cruz County Animal Services Authority

ANIMAL SERVICES ADMINISTRATIVE POLICY/PROCEDURE

Policy No: 320
Date Issued: Unk
Date Revised: June 9, 2025

APPROVED: _____
Board Chairperson

SUBJECT: APPROVAL OF CLAIMS

1. The General Manager is authorized to approve:
 - 1.1 all claims of under ~~\$10,000~~ \$20,000, except where he/she is the claimant.
2. In the absence of the General Manager, the Board Chairperson and/or the Secretary of the Board are authorized to approve:
 - 2.1 all claims of under \$10,000 except where either is the claimant.
3. The General Manager will provide the Board of Directors with a listing, at periodic intervals and not less than once a quarter, of all authorized claims under ~~\$10,000~~ \$20,000 that have been approved and forwarded to the Controller of the Authority for payment during the given period.
4. Action by the Board of Directors at a regularly scheduled meeting is required for approval of:
 - 4.1 all claims in which the General Manager is the claimant.
 - 4.2 all claims in which a Member of the Board is the claimant.
 - 4.3 all claims of ~~\$10,000~~ \$20,000 or more.
 - 4.4 the General Manager's Report of Claims under ~~\$10,000~~ \$20,000 as described in paragraph 3. of this policy.

Regular Agenda Item 6.3

TO: Santa Cruz County Animal Shelter Board of Directors
FROM: Amber Rowland, General Manager
DATE: June 9, 2025
SUBJECT: Consider and Approve Recommended Fiscal Year 2025-26 Budget

Recommendation:

Consider and approve the Recommended Fiscal Year (FY) 2025-26 Budget with at least a 10% increase to member contributions. In addition to recommending an increase to member contributions, this budget proposal will require the use of substantial reserve and/or donation funds to offset a structural deficit.

Discussion:

Exhibit A – Proposed Budget

Staff have developed the following Recommended FY 2025-26 Budget for consideration. Three separate recommendations have been included which increase member contributions by 10%, 12.5%, or 15% 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.

Largely because of additional unanticipated salary savings early in the year and just in the last 2 months, the Estimated Actuals for FY 2024-25 now reflect a surplus of \$36,374, resulting in an estimated year-end reserve fund balance of \$1,578,615. This estimated surplus is \$439,106 **less** than the FY 24-25 adjusted budgeted structural deficit of \$402,732. We also received one unusually large donation from a large trust, which inflated our overall revenues.

However, our structural deficit remains, and alternatives to operating with a structural deficit and applying reserve funds to balance the budget are reductions in shelter staffing, reductions in costly but high-impact services to the community (subsidized spay/neuter surgeries), and/or increases in fees. Staffing reductions could result in increased euthanasia, reduced morale, staff burnout, and staff retention difficulties. Reduction in spay/neuter will result in increased animal homelessness and intake, and fee increases can lead to decreased live outcomes of animals through reclaim or adoption and community disfavor.

Under a recommended FY 2025-26 Budget with a 10% increase in member contributions, \$470,850 in reserve funds will still be required to balance the budget, which is a \$68,118 increase in the structural budget deficit over the FY 2024-25 budget. \$258,578 or 58% of the total deficit is accounted for by the required budgeted funds for contingencies. SCCAS has frequently used part or all of the contingency in recent fiscal years to offset higher than expected services and supplies costs. The 10% proposal would allow the shelter to operate at its current staffing and operational level through FY 27-28 without a new infusion of reserve funds from private donations. A larger increase in contributions would, of course be more beneficial to the “bottom line.”

Salaries and Benefits budgeted for FY 2025-26 are based on reports provided by County Personnel. The \$83,012 increase in salaries and benefits represents a 1.97% increase over the Adjusted FY 2024-25 budget. Increases come mainly from Insurance and Benefits

(\$38,105) and Workers Compensation Insurance (\$28,057) costs and increases in regular pay (\$37,671) due to negotiated pay increases for general representation workers and cost of living increases. There is no requested net change in funded positions (31 total FTE) in the proposed budget. Note that the Middle Managers Association is about to begin contract negotiations with the County.

Services and Supplies costs are budgeted to increase by 0.7% or \$13,222 in FY 2025-26, but due to uncertainty and instability in national and global markets, accurate estimates are challenging.

Other Expenditures are budgeted to increase by 6.8% with \$15,902 more for County Overhead and \$20,588 more in required appropriations for contingencies (4%) for any unanticipated costs or revenue shortfalls. The budget also includes a required \$106,152 contribution to a 30-year asset reserve fund to repair or replace all building components at the Santa Cruz County Animal Shelter.

Under the recommended 10% increase to member contributions, total revenues are projected to increase by \$89,657 to \$6,328,176. The \$423,657 increase in member contributions is offset by an expected reduction in contributions and donations, since the shelter cannot count on another unexpected \$375,000 bequest. Finally, SCCAS projects a \$50,000 increase to annual average donations of \$650,000 from the Santa Cruz County Animal Shelter Foundation and private donors due to the increased fundraising capacity of the Foundation.

Exhibit B - Schedule of Member Contributions

This schedule delineates the change in member contributions based on the 10% increase request (\$423,657) for a new total contribution of \$4,660,226. For consideration purposes, the schedule also shows the effects on contributions of 12.5% and 15% increases. Additionally, this schedule includes the Option #3 reallocation of member contributions as approved in last year's budget (20% per year over five years) in item 6.5 on the June 10, 2024 agenda. While the reallocation has no net effect on the total member contribution, it does increase or decrease each jurisdiction's contribution for FY 25-26.

Exhibit C - Member Data by Jurisdiction

This worksheet documents animal intake by jurisdiction and animal control calls for service by jurisdiction over the 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 14-15. The average annual member contribution increase over the past eleven years has been 5.73% 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. The Administrative Officer II position was changed to an Assistant/Departmental Administrative Analyst alternately staffed position. Four positions remain unfunded.

Exhibit F – Proposed Capital Reserve Budget

SCCAS is proposing to fund the purchase of an additional animal control vehicle (\$100,000) in 2025-26. Of the four existing animal control trucks two are 2008 models and two are 2011 models. The vehicle we budgeted in 2024-25 is currently in production with expected completion in September 2025. 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 one addition to the fee schedule: \$298 for Animal Facility Inspection & Licensing (annual). This service was previously provided by Environmental Health, but was moved to Animal Services and is described in County Code 6.08.100 Animal Facility licenses and 6.08.110 Male Old English Game, male game bird, or male gamecock facility licenses.

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

SCCAS is requesting no adjustments to the fee schedule for the Cities since the Animal Facility ordinance does not apply in those jurisdictions.

In summary, staff recommends at least a 10% increase in member contributions, which considers increased costs in general operations, and is a balanced approach to meeting the current needs of the community. A 10% increase incrementally reduces the structural budget deficit and helps work toward fulfilling the JPA agreement requirement to fully fund the budget with member contributions, reducing reliance on unpredictable private donations and diminishing reserve. Staff will continue to recommend increases to member contributions in future years to work toward a balanced budget.

RECOMMENDED BUDGET FOR FISCAL YEAR 2025-26

Accounts	Actual 2023-24	Adopted Budget 2024-25	Adjusted Budget 2024-25	Estimated Actual 2024-25	10% Increase	12.5% Increase	15% Increase
					Proposed Budget 2025-26	Proposed Budget 2025-26	Proposed Budget 2025-26
SALARIES AND BENEFITS							
51000 -- REGULAR PAY-PERMANENT	2,100,384	2,424,340	2,424,340	2,228,992	2,462,011	2,462,011	2,462,011
51005 -- OVERTIME PAY-PERMANENT	13,598	20,000	20,000	12,219	20,000	20,000	20,000
51010 -- REGULAR PAY-EXTRA HELP	124,024	175,000	175,000	100,084	150,000	150,000	150,000
51040 -- DIFFERENTIAL PAY	37,456	32,000	32,000	36,258	38,000	38,000	38,000
52010 -- OASDI-SOCIAL SECURITY	172,119	175,533	175,533	173,327	181,858	181,858	181,858
52015 -- PERS	596,121	696,429	696,429	661,927	691,879	691,879	691,879
53010 -- EMPLOYEE INSURANCE AND BENEFITS	555,632	574,261	574,261	674,407	612,366	612,366	612,366
53015 -- UNEMPLOYMENT INSURANCE	14,664	6,435	6,435	6,435	2,839	2,839	2,839
54010 -- WORKERS COMPENSATION INSURANCE	40,004	98,770	98,770	98,770	126,827	126,827	126,827
SUBTOTAL SALARIES AND BENEFITS	3,654,001	4,202,768	4,202,768	3,992,419	4,285,780	4,285,780	4,285,780
SERVICES AND SUPPLIES							
61115 -- POLICE SAFETY EQUIP-REPLACE	0	0	0	0	0	0	0
61125 -- UNIFORM REPLACEMENT	1,804	3,500	3,500	4,750	3,500	3,500	3,500
61215 -- RADIO	0	2,000	2,000	0	2,000	2,000	2,000
61222 -- TELECOM SERVICES	70,544	65,000	65,000	40,000	26,784	26,784	26,784
61310 -- FOOD	58,680	55,000	55,000	60,000	65,000	65,000	65,000
61412 -- JANITORIAL SERVICES	11,308	11,500	11,500	11,500	11,500	11,500	11,500
61525 -- LIABILITY INSURANCE	68,211	65,127	65,127	75,551	100,000	100,000	100,000
61535 -- OTHER INSURANCE	33,233	39,937	39,937	39,937	50,218	50,218	50,218
61720 -- MAINT-MOBILE EQUIPMENT-SERV	2,872	15,000	15,000	32,000	30,000	30,000	30,000
61725 -- MAINT-OFFICE EQUIPMENT-SERVICES	3,910	4,000	4,000	2,500	2,500	2,500	2,500
61730 -- MAINT-OTHER EQUIPMENT-SERVICES	14,569	15,000	15,000	10,000	10,000	10,000	10,000
61731 -- MAINT-OTHER EQUIPMENT-SUPPLIES	2,207	1,500	1,500	0	1,500	1,500	1,500
61835 -- FACILITIES MAINT-GENERAL-SERVICES	4,960	5,000	5,000	5,000	5,000	5,000	5,000
61848 -- MAINT-STRUCT/IMPS/GRDS-OTHER-SERVICES	5,723	6,000	6,000	50,000	30,000	30,000	30,000
61846 -- MAINT-STRUCT/IMPS/GRDS-OTHER-SUPPLIES	407	1,000	1,000	5,000	5,000	5,000	5,000
61920 -- MEDICAL, DENTAL & LAB SUPPLIES	0	0	0	0	0	0	0
61922 -- OTHER MEDICAL MATERIALS & SUPPLIES	177,985	175,000	175,000	160,000	185,000	185,000	185,000
62020 -- MEMBERSHIPS	2,065	3,000	3,000	4,000	3,000	3,000	3,000
62111 -- MISCELLANEOUS EXPENSE-SERVICES	14,062	7,500	7,500	20,000	18,000	18,000	18,000
62112 -- CASH SHORTAGES	28	50	50	50	50	50	50
62210 -- DUPLICATING SERVICES	3,428	5,000	5,000	5,000	5,000	5,000	5,000
62217 -- MISC NONINVENTORIAL ITEMS EXPENSE	0	0	0	246	0	0	0
62219 -- PC SOFTWARE PURCHASES	9,698	12,000	12,000	12,000	12,000	12,000	12,000
62221 -- POSTAGE	15,174	12,500	12,500	8,000	8,000	8,000	8,000
62222 -- SUBSCRIPTIONS/PERIODICALS	0	500	500	500	500	500	500
62223 -- SUPPLIES	122,485	110,000	110,000	125,000	120,000	120,000	120,000
62225 -- NON-PC SOFTWARE	0	0	0	0	0	0	0
62226 -- INVENTORIAL ITEMS	19,563	20,000	20,000	14,000	31,120	31,120	31,120

RECOMMENDED BUDGET FOR FISCAL YEAR 2025-26

Accounts	Actual 2023-24	Adopted Budget 2024-25	Adjusted Budget 2024-25	Estimated Actual 2024-25	10% Increase	12.5% Increase	15% Increase
					Proposed Budget 2025-26	Proposed Budget 2025-26	Proposed Budget 2025-26
62301 -- ACCOUNTING AND AUDITING FEES	17,781	16,000	16,000	20,000	19,000	19,000	19,000
62310 -- BANKING FEES	15,395	19,000	19,000	20,000	20,000	20,000	20,000
62311 -- CONSULT/MGT/PC SERVICES	35,136	35,000	35,000	38,000	37,000	37,000	37,000
62324 -- DATA PROCESSING SERVICES	86,521	83,376	83,376	83,376	72,540	72,540	72,540
62360-- LEGAL SERVICES	34,218	20,000	20,000	52,000	40,000	40,000	40,000
62381 -- PROF & SPECIAL SERV-OTHER	166,966	125,000	125,000	130,000	150,000	150,000	150,000
62399 -- VETERINARIAN SERVICES	248,799	426,000	500,000	315,000	400,000	400,000	400,000
62610 -- RENTS & LEASES-STRUC IMP & GRNDS	262,067	265,665	265,665	265,665	265,665	265,665	265,665
62710 -- FIELD EQUIPMENT	1,733	2,000	2,000	238	2,000	2,000	2,000
62715 -- SMALL TOOLS & INSTRUMENTS	2,959	1,000	1,000	87	1,000	1,000	1,000
62801 -- ADVERTISING & PROMOTION SUPPLIES	2,340	2,000	2,000	1,620	2,000	2,000	2,000
62842 -- INVENTORY MATERIALS PURCHASED	21,999	30,000	30,000	20,000	24,000	24,000	24,000
62857 -- SPECIAL MISC EXPENSE - SUPPLIES	0	500	500	82	500	500	500
62890 -- SUBSCRIPTIONS BOOKS & ED MATERIALS	588	500	500	500	500	500	500
62893 -- TOWING	168	500	500	1,003	500	500	500
62910 -- AIRFARE	0	1,000	1,000	0	1,000	1,000	1,000
62914 -- EDUCATION & TRAINING	754	2,500	2,500	518	2,500	2,500	2,500
62920 -- GAS, OIL, FUEL	29,276	25,000	25,000	18,000	25,000	25,000	25,000
62922 -- LODGING	0	1,500	1,500	0	1,500	1,500	1,500
62924 -- MEALS	103	1,000	1,000	0	1,000	1,000	1,000
62926 -- MILEAGE	0	500	500	120	500	500	500
62928 -- TRAVEL-OTHER	44	100	100	100	100	100	100
62930 -- REGISTRATIONS	2,479	1,000	1,000	2,032	2,000	2,000	2,000
62933 -- SERVICE CENTER CHARGES	1,879	500	500	2,000	1,000	1,000	1,000
62938 -- SERVICE CENTER POOL VEH CHARGES	0	0	0	1,000	1,000	1,000	1,000
62940 -- TRAVEL ADVANCES	0	0	0	0	0	0	0
63074 -- UTILITIES	141,967	120,000	120,000	145,000	130,000	130,000	130,000
SUBTOTAL SERVICES AND SUPPLIES	1,716,086	1,814,755	1,888,755	1,801,375	1,925,977	1,925,977	1,925,977
OTHER EXPENDITURES							
75294 -- TRUST FUND DISTRIBUTIONS	0	0	0	0	0	0	0
75315 -- COUNTY OVERHEAD (See prev. 3550)	50,153	91,637	91,637	91,637	107,539	107,539	107,539
86110 -- BUILDINGS AND IMPROVEMENTS	0	0	0	0	0	0	0
86204 -- EQUIPMENT	9,354	15,000	15,000	30,150	15,000	15,000	15,000
86208 -- MEDICAL EQUIPMENT	0	0	0	0	0	0	0
86209 -- MOBILE EQUIPMENT	0	0	100,000	0	100,000	100,000	100,000
86210 -- OFFICE EQUIPMENT	0	0	0	0	0	0	0
90000 -- Operating Transfers Out	104,060	105,101	105,101	105,101	106,152	106,152	106,152
95000 -- REPAIR & MAINTENANCE	0	0	0	0	0	0	0
98700 -- APPROPRIATIONS FOR CONTINGENCY	0	237,990	237,990	0	258,578	258,578	258,578
SUBTOTAL OTHER EXPENDITURES	163,567	449,728	549,728	226,888	587,269	587,269	587,269

RECOMMENDED BUDGET FOR FISCAL YEAR 2025-26

Accounts	Actual 2023-24	Adopted Budget 2024-25	Adjusted Budget 2024-25	Estimated Actual 2024-25	10% Increase Proposed Budget 2025-26	12.5% Increase Proposed Budget 2025-26	15% Increase Proposed Budget 2025-26
TOTAL EXPENDITURES	5,533,654	6,467,251	6,641,251	6,020,682	6,799,026	6,799,026	6,799,026

RECOMMENDED BUDGET FOR FISCAL YEAR 2025-26

Accounts	Actual 2023-24	Adopted Budget 2024-25	Adjusted Budget 2024-25	Estimated Actual 2024-25	10% Increase	12.5% Increase	15% Increase
					Proposed Budget 2025-26	Proposed Budget 2025-26	Proposed Budget 2025-26
REVENUES							
40100 -- PROPERTY TAX-CURRENT SEC-GEN	0	0	0	0	0	0	0
40230 -- ANIMAL LICENSES	0	0	0	0	0	0	0
40430 -- INTEREST	84,611	60,000	60,000	110,000	110,000	110,000	110,000
40440 -- RENTS & CONCESSIONS	127	250	250	170	250	250	250
40441 -- RENTAL DEPOSIT/FORFEIT REVENUE	120	200	200	280	200	200	200
41093 -- FED FEMA	0	0	0	0	0	0	0
41510 -- HUMANE SERVICES	123,843	115,000	115,000	120,000	130,000	130,000	130,000
41880 -- ADOPTION FEES	183,948	200,000	200,000	170,000	180,000	180,000	180,000
42010 -- ADMINISTRATIVE SERVICES	2,822	3,000	3,000	2,500	3,000	3,000	3,000
42022 -- COST RECOVERY-OTHER	4,200	5,000	5,000	6,000	5,000	5,000	5,000
42044 -- MEMBER CONTRIBUTIONS	3,683,973	4,236,569	4,236,569	4,236,569	4,660,226	4,766,140	4,872,054
42047 -- CHARGES FOR CURRENT SERVICES	0	0	0	0	0	0	0
42073 -- ADMIN FINE FEES	525	5,000	5,000	2,051	1,500	1,500	1,500
42074 -- GRANT SERVICES-NON INTERGOV	19,477	215,000	215,000	40,000	75,000	75,000	75,000
42205 -- ANIMAL MICROCHIP FEES	7,063	10,000	10,000	3,500	5,000	5,000	5,000
42206 -- ANIMAL RABIES FEES	6,277	9,000	9,000	5,000	5,000	5,000	5,000
42207 -- ANIMAL SPAY & NEUTER FEES	39,141	116,000	179,000	160,000	160,000	160,000	160,000
42334 -- SALES OTHER TAXABLE	77,541	95,000	95,000	57,000	40,000	40,000	40,000
42362 -- CASH OVERAGES	12	0	0	0	0	0	0
42371 -- CONTRIBUTIONS-OTHER	0	0	0	0	0	0	0
42372 -- CONTRIBUTIONS AND DONATIONS	675,973	653,500	764,500	890,000	700,000	700,000	700,000
42375 -- INSURANCE PROCEEDS	0	0	0	0	0	0	0
42380 -- NSF CHECKS	(190)	0	0	(54)	0	0	0
42381 -- NSF CHECK FEES	40	0	0	40	0	0	0
42384 -- OTHER REVENUE	36,692	40,000	40,000	20,000	20,000	20,000	20,000
42981 -- LICENSES-CAPITOLA CITY	7,395	9,000	9,000	6,000	6,000	6,000	6,000
42982 -- LICENSES-SANTA CRUZ CITY	51,538	60,000	60,000	52,000	60,000	60,000	60,000
42983 -- LICENSES-SCOTTS VALLEY CITY	13,307	17,000	17,000	12,000	12,000	12,000	12,000
42984 -- LICENSES-COUNTY SANTA CRUZ	160,335	180,000	180,000	140,000	130,000	130,000	130,000
42986 -- LICENSES-WATSONVILLE	28,917	35,000	35,000	24,000	25,000	25,000	25,000
TOTAL REVENUES	5,207,687	6,064,519	6,238,519	6,057,056	6,328,176	6,434,090	6,540,004
EXPENDITURES LESS REVENUES	325,967	402,732	402,732	(36,374)	470,850	364,936	259,022

RECOMMENDED BUDGET FOR FISCAL YEAR 2025-26

Accounts	Actual 2023-24	Adopted Budget 2024-25	Adjusted Budget 2024-25	Estimated Actual 2024-25	10% Increase Proposed Budget 2025-26	12.5% Increase Proposed Budget 2025-26	15% Increase Proposed Budget 2025-26
FUND BALANCE TRANSFER TO ASSET RESERVE	104,060	105,010	105,010	105,010	106,152	106,152	106,152
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)					10% Bud. Incr.	12.5% Bud. Incr.	15% Bud. Incr.
Beginning Balance of 07/01/24					1,562,391	1,562,391	1,562,391
Less Est./Actuals 24-25					(16,224)	(16,224)	(16,224)
Estimate Fund Balance 6/30/25					1,578,615	1,578,615	1,578,615
Assigned to Budget Deficit 2025-26					470,850	364,936	259,022
Estimated Ending Balance 6/30/26					1,107,765	1,213,679	1,319,593
Total Spendable Fund Balance (76114/34340,34341,34400)							
Beginning Balance of 07/01/24					1,306,403	1,306,403	1,306,403
Less Est./Actuals 24-25					(16,224)	(16,224)	(16,224)
Estimate Fund Balance 6/30/25					1,322,627	1,322,627	1,322,627
Assigned to Budget Deficit 2025-26					470,850	364,936	259,022
Estimated Ending Balance 6/30/26					851,777	957,691	1,063,605
B. Jean Funds (76114/34340,34341)							
Beginning Balance of 07/01/24					472,501	472,501	472,501
Less Est./Actuals 24-25					20,150	20,150	20,150
Estimate Fund Balance 6/30/25					452,351	452,351	452,351
Assigned to Budget Deficit 2025-26					0	0	0
Estimated Ending Balance 6/30/26					452,351	452,351	452,351
Butler Gift, SB90 Funds, & Surplus (76114/34400)							
Beginning Balance of 07/01/24					833,902	833,902	833,902
Less Est./Actuals 24-25					(36,374)	(36,374)	(36,374)
Estimate Fund Balance 6/30/25					870,276	870,276	870,276
Assigned to Budget Deficit 2025-26					470,850	364,936	259,022
Estimated Ending Balance 6/30/26					399,426	505,340	611,254
Investment in General Fixed Assets (76114/34800)							
Beginning Balance of 07/01/24					255,088	255,088	255,088
Less Est./Actuals 24-25					0	0	0
Estimate Fund Balance 6/30/25					255,088	255,088	255,088
Assigned to Budget Deficit 2025-26					0	0	0
Estimated Ending Balance 6/30/26					255,088	255,088	255,088

RECOMMENDED BUDGET FOR FISCAL YEAR 2025-26

Accounts	Actual 2023-24	Adopted Budget 2024-25	Adjusted Budget 2024-25	Estimated Actual 2024-25	10% Increase	12.5% Increase	15% Increase
					Proposed Budget 2025-26	Proposed Budget 2025-26	Proposed Budget 2025-26
Nonspendable FB Imprest Cash (76114/34101)							
Beginning Balance of 07/01/24					900	900	900
Less Est./Actuals 24-25					0	0	0
Estimate Fund Balance 6/30/25					900	900	900
Assigned to Budget Deficit 2025-26					0	0	0
Estimated Ending Balance 6/30/26					900	900	900
Capital Asset Reserve (76124)							
Beginning Balance of 07/01/24					491,265	491,265	491,265
FY 24-25 Contribution					105,010	105,010	105,010
Less Est./Actuals 24-25 (Exp. - Int. Rev.)					(20,000)	(20,000)	(20,000)
Estimate Fund Balance 6/30/25					616,275	616,275	616,275
FY 25-26 Contribution					106,152	106,152	106,152
Less Est./Actuals 25-26 (Exp. - Int. Rev.)					15,000	15,000	15,000
Estimated Balance 6/30/26					747,427	747,427	747,427

**Membership Data
FY 2025-26**

Exhibit C

Population*

Jurisdiction	Sub-Total	Less UCSC	Net Total	% of Total
Capitola	9,497		9,497	3.751%
County	127,451		127,451	50.336%
Santa Cruz	62,776	9,370	53,406	21.092%
Scotts Valley	11,816		11,816	4.667%
Watsonville	51,032		51,032	20.155%
	262,572	9,370	253,202	100.000%

Impounds - Animal Intake by Jurisdiction

Jurisdiction	Fiscal Year 2021/2022		Fiscal Year 2022/2023		Fiscal Year 2023/2024		3-Year Avg	
	Intake	% of Total	Intake	% of Total	Intake	% of Total	Avg.	% of Total
Capitola	79	1.41%	62	0.92%	114	1.57%	85.00	1.404%
County	3,016	54.01%	3,365	49.67%	3,052	42.08%	3,144.33	51.944%
Monterey County	116	2.08%	169	2.49%	225	3.10%	170.00	
Other	228	4.08%	178	2.63%	239	3.30%	215.00	
Santa Jose City	11	0.20%	11	0.16%	39	0.54%	20.33	
San Mateo	9	0.16%	1	0.01%	2	0.03%	4.00	
Santa Clara County	48	0.86%	75	1.11%	101	1.39%	74.67	
Santa Cruz	972	17.41%	1,184	17.48%	1,431	19.73%	1,195.67	19.752%
Scotts Valley	57	1.02%	69	1.02%	101	1.39%	75.67	1.250%
Shelter	-	0.00%	-	0.00%	-	0.00%	-	
Watsonville	1,048	18.77%	1,661	24.52%	1,949	26.87%	1,552.67	25.650%
Grand Total	5,584	100.00%	6,775	100.00%	7,253	100.00%	6,053.33	100.00%

**Membership Data
FY 2025-26**

Exhibit C

Calls for Service - Activities by Jurisdiction

Jurisdiction	Fiscal Year 2021/2022	
	Responded To	% of Total
Capitola	271	3.82%
County	3,801	53.54%
Monterey County	12	0.17%
Other	34	0.48%
San Jose City	1	0.01%
San Mateo	-	0.00%
Santa Clara County	1	0.01%
Santa Cruz	1,341	18.89%
Scotts Valley	165	2.32%
Shelter	120	1.69%
Watsonville	1,354	19.07%
Grand Total	7,100	100.00%

Jurisdiction	Fiscal Year 2022/2023	
	Responded To	% of Total
Capitola	205	2.65%
County	3,990	51.56%
Monterey County	23	0.30%
Other	30	0.39%
San Jose City	-	0.00%
San Mateo	1	0.01%
Santa Clara County	1	0.01%
Santa Cruz	1,478	19.10%
Scotts Valley	150	1.94%
Shelter	152	1.96%
Watsonville	1,708	22.07%
Grand Total	7,738	100.00%

Jurisdiction	Fiscal Year 2023/2024	
	Responded To	% of Total
Capitola	217	2.11%
County	5,070	49.36%
Monterey County	6	0.06%
Other	32	0.31%
San Jose City	2	0.02%
San Mateo	-	0.00%
Santa Clara County	9	0.09%
Santa Cruz	2,274	22.14%
Scotts Valley	154	1.50%
Shelter	112	1.09%
Watsonville	2,396	23.33%
Grand Total	10,272	100.00%

3-Year Avg	
Avg.	% of Total
231	2.820%
4,287	52.336%
14	
32	
1	
0	
4	
1,698	20.725%
156	1.909%
128	
1,819	22.210%
8,191	100.00%

Allocation Formula Totals**

Jurisdiction	Intake	CFS	Population*	Allocation Formula Totals
Capitola	1.404%	2.820%	3.751%	2.931%
County	51.944%	52.336%	50.336%	51.238%
Santa Cruz	19.752%	20.725%	21.092%	20.665%
Scotts Valley	1.250%	1.909%	4.667%	3.123%
Watsonville	25.650%	22.210%	20.155%	22.042%
	100.000%	100.000%	100.000%	100.000%

* Based on most recent data available CA Dept. of Finance 1/1/24 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	FY 24-25
Budget Increase/Decrease	2%	4%	6%	10%	6%	4%	-10%	6%	10%	10%	15%
Average Increase Per FY	5.73%										

**FY 2025-26 SCCAS
Budgeted Positions**

Exhibit E

INDEX	POSITION	Salary Range	2024-25 Allowed	2024-25 Mid-Year	2024-25 Total	2025-26	Change From 2024-25	2025-26 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
	Assistant Departmental Admin Analyst	M8	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, 2026

**Santa Cruz County Animal Shelter
Capital Reserve Budget FY 2025-2026**

Exhibit F

Capital Fund 76124 (702860)	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026
	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				-	40,000
86204 Equipment		12,940	13,753						
86208 Medical Equipment									
86209 Mobile Equipment							100,000	100,000	-
Total Expenditures	-	22,809	72,883	215,335	-	-	100,000	100,000	40,000
Revenues									
40430 Interest	3,046	6,460	2,411	1,532	6,352	17,659	15,000	20,000	25,000
41148 Fed-Cares Act CRF Funding	-	-	10,000	-					
42462 Operating Transfer In	100,000	100,000	101,000	102,010	103,030	104,060	105,101	105,101	106,152
Total Revenues	103,046	106,460	113,411	103,542	109,382	121,719	120,101	125,101	131,152
EXPENDITURES LESS REVENUE	(103,046)	(83,651)	(40,528)	111,793	(109,382)	(121,719)	(20,101)	(25,101)	(91,152)

Year End Fund Balance	(247,778)	(331,428)	(371,957)	(260,163)	(369,546)	(491,265)	(511,366)	(394,647)	(485,799)
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SCCAS Fee Schedule - Unincorporated

Exhibit G

FY 2024-25

Proposed 2025-26
(Blank if no change)

Adoption Fees

Dogs	Puppies 2-6 months	\$210
	Adults / mon-6 yrs	\$150
	Sr. Adult 6 yrs+ or Special Needs	\$75
Cats	Kittens 2-12 months	\$150
	Adults 1-6 yrs	\$110
	Sr. Adult 6 yrs+ or Special Needs	\$75
Rabbits		\$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	\$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	\$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

SCCAS Fee Schedule - Unincorporated

Exhibit G

	FY 2024-25	Proposed 2025-26
License Fees – Cats		
Feral Cat Colony Registration Fee	\$20	
Quarantine Fees		
Home Quarantine (Field Check)	\$75	
Shelter Quarantine	\$50	plus board fees
Service Fees		
Microchip	\$15	
Microchip for impounded dogs and cats	\$15	
Dog/Cat trap rental	\$10	(free for Cat TNR done by ordinance)
Dog Humane Trap Deposit	\$255	
Cat Humane Trap Deposit	\$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	
Animal Facility Evaluation & License (annual)		\$298
Medical Fees		
Medical groom	\$25 - \$100	
Medical nail trim	\$15	
Medication dispensed	\$20	
Vet procedure	\$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	\$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	\$125	
Owner Surrender of Dog - Unaltered	\$200	
Owner Surrender of Cat	\$40	
Owner Surrender of Cat - Unaltered	\$75	
Owner Surrender of Rabbit	\$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	
small livestock pigs, goats	\$400	
Large Exotic	\$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 Disposal

SCCAS Fee Schedule - Unincorporated

Exhibit G

	FY 2024-25	Proposed 2025-26
Disposal of Owned Dead Animals		
	\$50 Up to 19 lbs	
	\$50 20 – 69 lbs	
	\$50 70 – 99 lbs	
	\$100 100 lbs. and Over	
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	\$15	
License	\$29	
Rabies	\$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 2024-25	Proposed 2025-26
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 2024-25

Proposed 2025-26
(Blank if no change)

Adoption Fees

Dogs	Puppies 2-6 months	\$210
	Adults / mon-6 yrs	\$150
	Sr. Adult 6 yrs+ or Special Needs	\$75
Cats	Kittens 2-12 months	\$150
	Adults 1-6 yrs	\$110
	Sr. Adult 6 yrs+ or Special Needs	\$75
Rabbits	Regular	\$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	\$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	\$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

SCCAS Fee Schedule - Cities

Exhibit H

	FY 2024-25	Proposed 2025-26
Feral Cat Colony Registration Fee	\$20	

SCCAS Fee Schedule - Cities

Exhibit H

	FY 2024-25	Proposed 2025-26
Quarantine Fees		
Home Quarantine (Field Check)	\$75	
Shelter Quarantine	\$50	plus board fees
Service Fees		
Microchip	\$15	
Microchip for impounded dogs and cats	\$15	
Dog/Cat trap rental	\$10	(free for Cat TNR done by ordinance)
Dog Humane Trap Deposit	\$255	
Cat Humane Trap Deposit	\$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 - \$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	\$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	\$0	
(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	\$125	
Owner Surrender of Dog - Unaltered	\$200	
Owner Surrender of Cat	\$40	
Owner Surrender of Cat - Unaltered	\$75	
Owner Surrender of Rabbit	\$50	
Owner Surrender of Rabbit - Unaltered	\$100	
Owner Surrender of Exotic	\$55	
(snake, lizard, bird, turtle)	\$15-\$35	
small rodents	\$10-\$25	
Large livestock horses, cows	\$400	
small livestock pigs, goats	\$100	
Large Exotic	\$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 Disposal

SCCAS Fee Schedule - Cities

Exhibit H

FY 2024-25

Proposed 2025-26

Disposal of Owned Dead Animals

\$50	Up to 19 lbs
\$50	20 – 69 lbs
\$50	70 – 99 lbs
\$100	70 lbs. and Over

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	\$15
License	\$29
Rabies	\$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

ONE STOP Fees with Purchase of License

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

SCCAS Fee Schedule - Cities

Exhibit H

	FY 2024-25	Proposed 2025-26
Third offense in one year	\$500	
Failure to display license (each dog)	\$50	
****Failure to spay or neuter dog or cat over 6 months, unless owner holds unaltered animal certificate		
First offense	\$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.