

ARCHIVED IOC REPORT



Contra Costa County Board of Supervisors

Subcommittee Report

INTERNAL OPERATIONS COMMITTEE

6.

Meeting Date: 09/14/2015
Subject: Animal Welfare Benefit Fund
Submitted For: David Twa, County Administrator
Department: County Administrator
Referral No.: IOC 15/14
Referral Name: Animal Benefit Fund Review
Presenter: Timothy Ewell **Contact:** Timothy Ewell (925) 335-1036

Referral History:

On April 21, 2015, the Board of Supervisors received several comments regarding the Animal Benefit Fund from members of the public during fiscal year 2015/16 budget hearings. As part of budget deliberations, the Board directed staff to include a review of the Animal Benefit Fund to a Board Standing Committee for further review.

On May 12, 2015, the Board of Supervisors adopted the fiscal year 2015/16 budget. Included in the Board's action was the formal referral of this issue to the Internal Operations Committee.

Referral Update:

Staff has included information to assist the Committee discussion, including a copy of a board order from 1988 seeking to make the Animal Benefit Fund (Fund No. 133200) interest bearing, a ten-year revenue and expenditure history, current fund balance and detailed expenditures from fiscal year 2014/15.

The Resolution establishing the Fund could not be located; however, staff has included a Board Order that clarifies in its background:

"...to avoid disputes as to the disbursement of money in the fund, the Animal Services Director is authorized to make disbursements which, in his or her judgment, are in the best interest of the animals in the custody of the County."

This has been a continued practice of the department and applies to both one-time capital expenditures and reimbursement for various services and supplies that benefit animals being housed by the County. It is important to note that this practice does not supersede County procurement requirements, which among other things, require purchase orders or contracts exceeding \$100,000 to be approved by the Board of Supervisors. In addition, expenditures between \$25,000 and \$100,000 must be approved by the County Administrator's Office following recommendation by a department head.

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In the most recent fiscal year, the Animal Services Department recommended and the Board approved one-time expenditures totaling \$309,925: \$170,000 for a Mobile Adoption Van and \$139,925 for stainless steel rolling cat cages. Both Board Orders are included in this agenda packet for reference.

The current fund balance in the Animal Benefit Fund for the fiscal year ending June 30, 2015 is \$645,555; however, it is important to note that the Fund has not yet been charged for the Mobile Van or the full costs of the acquisition of stainless steel cat cages.

Senior Deputy County Administrator Timothy Ewell will be present to provide a verbal report introducing the issue to the Committee. Interim Animal Services Director Glenn Howell has been invited to the Committee meeting to assist in answering any questions that the Committee may have.

Recommendation(s)/Next Step(s):

1. ACCEPT report on the Animal Benefit Fund; and,
2. PROVIDE direction to staff regarding next steps.

Attachments

Board Order Animal Benefit Fund Interest Accrual 7-12-88

Animal Benefit Fund 10 Year Expenditure History

Animal Benefit Fund Balance as of 8-30-15

Board Order Mobile Van Purchase 2-3-15

Board Order Cat Cages Purchase 2-3-15

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1.800

TO: BOARD OF SUPERVISORS
 FROM: Diane Iwasa, Director
 Animal Services Department
 DATE: June 15, 1988
 SUBJECT: Authorization for Interest Accural to the Animal Benefit Fund.



Contra
Costa
County

SPECIFIC REQUEST(S) OR RECOMMENDATION(S) & BACKGROUND AND JUSTIFICATION

RECOMMENDATION

The Animal Services Department is currently depositing donations to the Department in the Animal Benefit Fund.

The Board acknowledges and approves this practice and also authorizes the present amount in the Animal Benefit Fund and future additions to the fund to be invested for maximum return with interest to be credited to the fund with quarterly reviews to add interest to principal.

BACKGROUND

The Animal Services Department receives donations from individuals, animal welfare organizations and businesses, to support animal health and welfare projects that are not funded by departmental or general County revenue. Since the monies received are donated for a specific purpose, the interest accruing from monies deposited in this account should be credited to the benefit fund. In order to avoid disputes as to the disbursement of money in the fund, the Animal Services Director is authorized to make disbursements which, in his or her judgment, are in the best interest of the animals in the custody of the County.

CONTINUED ON ATTACHMENT: YES

SIGNATURE: Diane Iwasa

RECOMMENDATION OF COUNTY ADMINISTRATOR

RECOMMENDATION OF BOARD COMMITTEE

APPROVE

OTHER

SIGNATURE(S):

ACTION OF BOARD ON July 12, 1988

APPROVED AS RECOMMENDED OTHER

VOTE OF SUPERVISORS

UNANIMOUS (ABSENT)

AYES: NOES:

ABSENT: ABSTAIN:

I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT COPY OF AN ACTION TAKEN AND ENTERED ON THE MINUTES OF THE BOARD OF SUPERVISORS ON THE DATE SHOWN.

ATTESTED July 12, 1988

PHIL BATCHELOR, CLERK OF THE BOARD OF SUPERVISORS AND COUNTY ADMINISTRATOR

BY C. Matthews, DEPUTY

cc: County Administrator
Auditor-Controller
Animal Services

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| | 10 Year Total | 2014/15 Actual | 2013/14 Actual | 2012/13 Actual | 2011/12 Actual | 2010/11 Actual | 2009/10 Actual | 2008/09 Actual | 2007/08 Actual | 2006/07 Actual | 2005/06 Actual |
|-------------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 0369 ANIMAL BENEFIT FUND | | | | | | | | | | | |
| SUMMARY | | | | | | | | | | | |
| E2000 Services and Supplies | 60,384 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 59,384 | 0 | 0 |
| E3000 Other Charges | 22,454 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22,454 | 0 | 0 |
| E5000 Expenditure Transfers | 691,818 | 162,440 | 66,022 | 100,029 | 178,627 | 0 | 0 | 184,700 | 0 | 0 | 0 |
| TOTEXP TOTAL EXPENDITURES | 774,657 | 163,440 | 66,022 | 100,029 | 178,627 | 0 | 0 | 184,700 | 81,839 | 0 | 0 |
| TOTREV GROSS REVENUE | 1,074,480 | 136,838 | 171,539 | 161,727 | 152,507 | 73,032 | 70,248 | 135,945 | 78,104 | 48,454 | 46,086 |
| NETCOST NET FUND COST (NFC) | (299,823) | 26,602 | (105,517) | (61,698) | 26,120 | (73,032) | (70,248) | 48,755 | 3,735 | (48,454) | (46,086) |
| EXPENDITURES | | | | | | | | | | | |
| 2352 Witness Fees & Expenses | 1,000 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2479 Other Special Departmental Exp | 59,384 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 59,384 | 0 | 0 |
| 3611 Interfund Exp - Gov/Gov | 22,454 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22,454 | 0 | 0 |
| 5011 Reimbursements-Gov/Gov | 513,191 | 162,440 | 66,022 | 100,029 | 0 | 0 | 0 | 184,700 | 0 | 0 | 0 |
| 5016 Intratfund-Trans-Gov/Gov | 178,627 | 0 | 0 | 0 | 178,627 | 0 | 0 | 0 | 0 | 0 | 0 |
| REVENUE | | | | | | | | | | | |
| 9070 Animal Licenses | 27 | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9181 Earnings on Investment | 73,664 | 2,464 | 1,793 | 2,135 | 2,520 | 1,964 | 1,435 | 5,499 | 17,905 | 21,557 | 16,392 |
| 9721 Spay Clinic Fees | 770 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 770 |
| 9725 Misc Humane Services | 788 | 0 | 0 | 0 | 0 | 0 | 96 | 642 | 0 | 0 | 50 |
| 9874 Autopsies & Medical Reports | 52 | 0 | 0 | 0 | 52 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9945 Sundry Taxable Sale | 2,403 | 0 | 0 | 0 | 0 | 0 | 0 | 2,958 | 0 | 0 | (555) |
| 9965 Restricted Donations | 996,277 | 134,347 | 169,746 | 159,592 | 149,935 | 71,068 | 68,718 | 126,846 | 59,699 | 26,897 | 29,429 |
| 9966 Misc Grants & Donations | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 0 | 0 |

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Calc Fund Balance

Home > Finance > Finance Ledgers > Calc Fund Balance

[Lookup Expenditures](#) | [Lookup Revenues](#) | [Lookup G/L Balances](#) | [Calc Fund Balance](#)

| FUND BALANCE CALCULATION | | |
|--|---------------|---|
| FUND # | 133200 | ANIMAL BENEFIT |
| ASSETS | \$645,554.97 | <i>Account #'s 0010 - 0490</i> |
| - LIABILITIES | \$0.00 | <i>Account #'s 0500 - 0690</i> |
| = FUND BALANCE | \$645,554.97 | <i>Account #'s 0700 - 0990</i> |
| | | <i>Fund Balance listed is Total Fund Balance and may include restricted monies such as encumbrances</i> |
| As-Of Date | 8/31/2015 | <i>(FISCAL YEAR PY)</i> |
| Two ways to determine Fund Balance: | | |
| Assets minus Liabilities | \$645,554.97 | <i>Total of ending balances for all accounts 0010 - 0690</i> |
| Fund Balance | -\$645,554.97 | <i>Total of all accounts in the 0700 - 0990 range EXCLUDING the six Budgetary accounts:</i> <i>0710 Reserve for Encumbrances</i> <i>0760 Budget Control - PY Encumbrances</i> <i>0780 Budgetary Control - Current Year</i> <i>0910 Estimated Revenue</i> <i>0930 Appropriations PY & CY</i> <i>0940 Encumbrances</i> <i>These six accounts should always be ignored when calculating Fund Balance.</i> <i>Normally, the accounts remaining after exclusion will be:</i> <i>0750 Fund Balance Available</i> <i>0810 (0800) Revenue (or Receipts)</i> <i>0820 (0830) Expenditures (or Disbursements)</i> <i>0860 Fund Transfers</i> |

You can calculate the FUND BALANCE as of the latest daily or period-end **General Ledger**. Please enter the Fund Number to calculate:

Fund #:

As of the latest...

| | | | |
|------------------------|----------------|------------|------------|
| DAILY run for: | Current Year * | Prior Year | |
| PERIOD-END for: | FY 2015-16 * | FY 2010-11 | FY 2005-06 |
| | FY 2014-15 | FY 2009-10 | FY 2004-05 |

ARCHIVED IOC REPORT

C. 45



Contra
Costa
County

To: Board of Supervisors
From: Glenn E. Howell, Animal Services Director
Date: February 3, 2015

Subject: Mobile Adoption Vehicle Resolution

RECOMMENDATION(S):

APPROVE and AUTHORIZE the Purchasing Agent, or designee, on behalf of the Animal Services Department, to execute a purchase order with La Boit Specialty Vehicles in an amount not to exceed \$170,000.00, to procure a mobile adoption vehicle, per Bid No. 1411-110.

FISCAL IMPACT:

Cost is to be charged directly to the Animal Services Department and will be 100% funded by donations to the Animal Services Department. No additional County costs are anticipated under this Resolution.

BACKGROUND:

A modern mobile adoption vehicle is long overdue. It will enhance our exposure at our weekly mobile adoption events, make for a great marketing tool, and most importantly improve our efforts to place animals into loving homes. The old adoption van is noisy and uncomfortable for animals and very unsettling for many dogs during transport. A new adoption van will be quiet and comfortable for the animals during transport. It will afford us the opportunity for the first time to bring cats to mobile adoption events. It has viewing areas that are comfortable not just for the animals, but for the public as well.

APPROVE

OTHER

RECOMMENDATION OF CNTY
ADMINISTRATOR

RECOMMENDATION OF BOARD
COMMITTEE

Action of Board On: 02/03/2015 APPROVED AS
RECOMMENDED

OTHER

Clerks Notes:

VOTE OF SUPERVISORS

AYE: John Gioia, District I Supervisor
Candace Andersen, District II
Supervisor
Mary N. Piepho, District III Supervisor
Karen Mitchoff, District IV Supervisor
Federal D. Glover, District V
Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: February 3, 2015

David J. Twa, County Administrator and Clerk of the Board of Supervisors

Contact: Kathy O'Connell
925-335-8370

By: June McHuen, Deputy

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CONSEQUENCE OF NEGATIVE ACTION:

Failure to allow procurement of the Mobile Adoption Van impedes Animal Services' ability to increase and expand our mobile adoption events and increase public access to adoptable animals.

CHILDREN'S IMPACT STATEMENT:

No impact.

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C. 44



Contra
Costa
County

To: Board of Supervisors
From: Glenn E. Howell, Animal Services Director
Date: February 3, 2015

Subject: Animal Services Rolling Cat Cages

RECOMMENDATION(S):

APPROVE AND AUTHORIZE the Purchasing Agent, or designee, to execute on behalf of the Animal Services Department, a purchase order with Tri Star Vet in an amount not to exceed \$139,928.08 to procure specialized stainless steel stackable rolling cat cages.

FISCAL IMPACT:

The purchase is 100% funded by donations to the Animal Services Department. No additional County costs are anticipated.

BACKGROUND:

The standards of care for animal housing within the Animal Shelter industry have dramatically increased and have been redefined over the last 10 years. One standard that was changed was the required space necessary for feline housing to prevent stress related diseases. The need for improved housing was also due to the animals' length of stay in a Shelter which has tripled over time. Severe confinement over an extended period of time has been shown to be the main cause of diseases in a shelter environment. The old feline housing at the Animal Services Department was outdated and considered, by current standards, to be inhumane. Presently we have a portion of the feline housing that has been here since the 1960s. It must be changed. In addition, the new, larger cages are mobile and easier to handle making the care of the animals more easily facilitated by Shelter staff.

APPROVE

OTHER

RECOMMENDATION OF CNTY

RECOMMENDATION OF BOARD

ADMINISTRATOR

COMMITTEE

Action of Board On: 02/03/2015 APPROVED AS
RECOMMENDED

OTHER

Clerks Notes:

VOTE OF SUPERVISORS

AYE: John Gioia, District I Supervisor
Candace Andersen, District II
Supervisor
Mary N. Piepho, District III Supervisor
Karen Mitchoff, District IV Supervisor
Federal D. Glover, District V
Supervisor

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ATTESTED: February 3, 2015

David J. Twa, County Administrator and Clerk of the Board of Supervisors

By: June McHuen, Deputy

Contact: Kathy O'Connell
925-335-8370

cc:

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CONSEQUENCE OF NEGATIVE ACTION:

The Contra Costa County Animal Services Department will be operating the shelter with below-standard feline cages, causing stress related diseases within the Shelter.

CHILDREN'S IMPACT STATEMENT:

No impact.

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