



City of Sacramento City Council

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915 I Street, Sacramento, CA, 95814
www.CityofSacramento.org

Meeting Date: 5/22/2012

Report Type: Consent

Title: Establishing a Multi-Year Operating Project: Animal Care Low Income Spay/Neuter Program (I13000600)

Report ID: 2012-00496

Location: Citywide

Recommendation: Pass a Resolution: 1) establishing a multi-year operating project (MYOP) for the Animal Care Low Income Spay/Neuter Program; 2) transferring the existing low income spay/neuter program balance in the amount of \$86,133 to the MYOP for the Animal Care Low Income Spay/Neuter Program; and 3) authorizing the annual budget resolution to be amended to include the authority to adjust the MYOP for Animal Care Low Income Spay/Neuter Program based on the actual revenues collected.

Contact: Gina Knepp, Acting Animal Care Services Manager, (916) 808-8333, General Services Department

Presenter: None

Department: General Services Dept

Division: Animal Care Administration

Dept ID: 13001141

Attachments:

1-Description/Analysis
2-Resolution

City Attorney Review

Approved as to Form
Lan Wang
5/17/2012 10:54:09 AM

City Treasurer Review

Reviewed for Impact on Cash and Debt
Janelle Gray
5/16/2012 3:11:13 PM

Approvals/Acknowledgements

Department Director or Designee: Reina Schwartz - 5/16/2012 4:13:44 PM



Description/Analysis

Issue: City Code section 9.44.215(D) states that a minimum of fifty percent of all penalty fees collected pursuant to section 9.44.215 and fifty percent of all unaltered license fees collected by Animal Care shall be placed in a sterilization fund and used to finance public or private programs that provide pet sterilization programs to low-income individuals or families in the City. Currently, these fees are placed in a deposit account and then used to offset low income spay/neuter program (Program) expenses accounted for in the Animal Care operating budget. Establishing a Multi-Year Operating Project (MYOP) to account for the Program fees and expenditures, and discontinuing the use of a deposit account to record Program fees, is recommended by the Department of Finance to provide a more appropriate accounting process.

Policy Considerations: The recommendations in this report are in accordance with City Code section 9.44.215(D).

Environmental Considerations:

California Environmental Quality Act (CEQA): The recommendations in this report have been determined to be exempt from the requirements of CEQA under Section 15378(b)(3), which states that continuing administrative or maintenance activities, which are not conducted in conjunction with a project subject to CEQA review, are not considered to be a “project” and are therefore exempt from CEQA.

Sustainability: Not applicable

Commission/Committee Action: None

Rationale for Recommendation: Establishing a MYOP to account for the Program fees and expenditures is recommended by the Department of Finance to provide a more appropriate accounting process than the process currently in use.

Financial Considerations: As of June 30, 2011, the deposit account currently used to record Program fees collected pursuant to City Code section 9.44.215(D) has a balance of \$86,133. This report recommends appropriating that balance to the Animal Care Low Income Spay/Neuter Program (113000600, General Fund, Fund 1001).

Currently, all Program fees are placed in a deposit account, and Program expenses are accounted for in the Animal Care operating budget (Fund 1001, General Fund). At the end of each fiscal year the operating budget is augmented by fees from the deposit account in an amount sufficient to offset the expenses. Any remaining fees in excess of expenses are held in the deposit account.

With the approval of the recommended MYOP, all Program fees will be recorded in the Animal Care operating budget and Program expenditures will be recorded in the MYOP. Annually, with the accounting year-end closing process, the MYOP expenditure budget will be adjusted based on the annual Program fees collected.

Emerging Small Business Development (ESBD): This report does not result in the purchase of any goods or services.



Resolution No. 2012-XXXX

Adopted by the Sacramento City Council

May 22, 2012

ESTABLISH A MULTI-YEAR OPERATING PROJECT (MYOP) FOR THE ANIMAL CARE LOW INCOME SPAY/NEUTER PROGRAM (I13000600)

BACKGROUND

- A. City Code section 9.44.215(D) states that a minimum of fifty percent of all penalty fees collected pursuant to section 9.44.215 and fifty percent of all unaltered license fees collected by Animal Care shall be placed in a sterilization fund and used to finance public or private programs that provide pet sterilization programs to low-income individuals or families in the City. Currently, these fees are placed in a deposit account and then used to offset low income spay/neuter program (Program) expenses accounted for in the Animal Care operating budget.
- B. Establishing a MYOP to account for the Program fees and expenditures, and discontinuing the use of a deposit account to record Program fees, is recommended by the Department of Finance to provide a more appropriate accounting process.

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:

- Section 1. A multi-year operating project (MYOP) for the Animal Care Low Income Spay/Neuter Program is hereby established.
- Section 2. The existing low income spay/neuter program balance in the amount of \$86,133 shall be transferred to the MYOP for the Animal Care Low Income Spay/Neuter Program.
- Section 3. The annual budget resolution shall be amended to include the authority to adjust the MYOP for the Animal Care Low Income Spay/Neuter Program based on the actual revenues collected.