

County of Yolo Administrative Policies and Procedures Manual

TITLE: ANIMAL SERVICES RESERVE ACCOUNT

Department: Animal Services

TYPE: POLICY & PROCEDURE

DATE: MARCH 7, 2023

A) GENERAL

1) Animal Services Reserve Account

- a) The Animal Reserve Account (herein called “the Reserve Account”) is established pursuant to contractual agreements with those jurisdictions that contract with the County for Animal Services.
- b) Deposits into the Reserve Account shall occur from any unspent or unencumbered portions of annual contractual payments from participating jurisdictions.
- c) Deposits in the Reserve Account, when required, shall be calculated and, when required, transferred at the end of each fiscal year. These deposits shall be completed no later than August 30 of each year.

B) POLICY AND PROCEDURE

1) Reserve Account Usage Policy

- a) The Reserve Account shall only be used for necessary and/or emergency expenses relating to the provision of Animal Services. Funds from the Reserve Account shall not be appropriated for any other purpose, or to offset or reduce regular or reoccurring budgeted expenses.
- b) Reserve Account funds shall be utilized for one-time costs relating to the procurement of necessary equipment, the completion of critical maintenance, replacement items, or other emergency needs.
- c) No funding proposals for ongoing costs, such as staffing or long-term contracting, shall be considered or approved.
- d) The Reserve Account shall maintain an emergency reserve of funds not to exceed 10% of the currently adopted Animal Services budget. The amount of reserve may be adjusted annually by the Animal Services Director to meet operational needs.
- e) Funding priorities, in order of importance, shall be:
 1. Maintaining an adequate Emergency Reserve;
 2. Addressing facility, capital, and maintenance concerns over the next 5 years; and
 3. Addressing other known and responsible possible extraordinary expenses.

If all funding priorities are met, then the County shall consider utilization of excess Reserve Account funds to defray subsequent year costs for contracting jurisdictions.

2) Reserve Account Usage Procedure

- a) Before approving any expenditure of funds from the Reserve Account, a proposal prepared by the Animal Services Director shall be sent in writing to the designated representative for each local jurisdiction which contracts for the provision of Animal Services. The proposal shall include the following:

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1. An explanation for why the expenditure is necessary; and
 2. Why no other available source of funding is appropriate and/or sufficient.
- b) After receiving the proposal, jurisdictional representatives will have two weeks to respond with concurrence or objection. Objections should be substantive and propose alternatives for responding to the need or provide rationale for why the proposal does not constitute an appropriate need.
1. In the event of an emergency requiring immediate response, the two-week response period may be waived at the discretion of the Animal Services Director. Rationale for waiving the response period must be provided when the item is considered for spending approval.
- c) The appropriation will be placed on a Board of Supervisors agenda alongside any concurrence or objection provided from the contracting jurisdictions. The Board will determine compliance with this policy and whether to proceed with appropriation of funds in accordance with the County Budget Act.