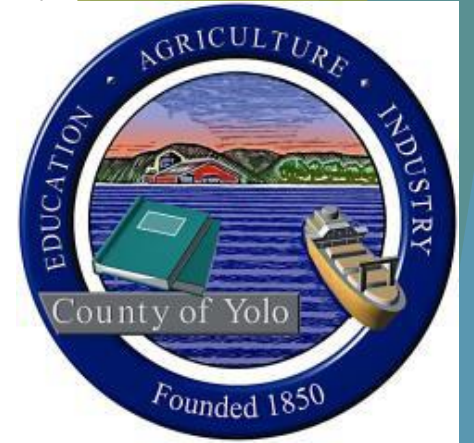


# FY2024-25: Budget & Jurisdiction Allocation

June 12<sup>th</sup>, 2024

Shelby Milliren, Chief Fiscal Admin. Officer  
Leslie Lindbo, Director of Community Services



# FY2024-25 Budget Increases / Decreases (JPA Allocation Only)

- ▶ **Salary & Benefit Cost - Net Increase of approximately \$760K**
  - ▶ \$ 575K - Positions adding during FY23-24 (1 Vet, 3 RVT)
  - ▶ \$ 170K - Cost of living adjustments, regular merit increases
  - ▶ \$ 65K - Worker's Compensation allocation
  - ▶ \$ 50K - Increase in Extra Help based on current year trends
  - ▶ \$ 30K - Increase in Overtime based on current year trends
  - ▶ \$ 50K - Increase in Leave buyout based on current year trends
  - ▶ (\$160K) - Salary savings factor based on average vacancy rate
  - ▶ (\$ 20K) - Salary allocation reduced due to new methodology (30% implementation)
- ▶ **Services & Supplies Cost - Net Decrease of approximately \$455K**
  - ▶ (\$550K) - UCD Contract for veterinary services
  - ▶ \$ 20K - Household Expenditures
  - ▶ \$ 50k - Medical/lab supplies
- ▶ **Net Increase of \$305K**

# Allocation Calculation

## Animal Services Cost Allocation Calculation Methodology

Fixed Costs (35%) are spread to each jurisdiction based on preset percentages

Variable Costs (65%) are based on 3-Year Rolling Average of Calls for Service and Animal Intake per Jurisdiction

Less Revenues based on 3 year rolling average (e.g., licenses and other fees paid)

**Total is billed to each jurisdiction on quarterly basis**

# 5-Year Stats

Animal Intake	2019	2020	2021	2022	2023
Yolo County	1,250	865	1,214	1,154	1,221
Davis	966	414	509	882	554
UC Davis	30	33	27	26	31
West Sacramento	1,188	937	976	1,032	1,029
Winters	101	54	96	138	162
Woodland	2,422	1,409	1,619	2,273	2,180
<b>Total</b>	<b>5,957</b>	<b>3,712</b>	<b>4,441</b>	<b>5,505</b>	<b>5,177</b>

Calls for Service	2019	2020	2021	2022	2023
Yolo County	1,449	1,339	1,406	1,424	1,503
Davis	1,061	865	930	840	827
UC Davis	271	219	187	202	351
West Sacramento	2,296	1,932	2,034	2,425	2,446
Winters	204	143	182	257	300
Woodland	2,450	2,253	2,294	2,103	2,556
<b>Total</b>	<b>7,731</b>	<b>6,751</b>	<b>7,033</b>	<b>7,251</b>	<b>7,983</b>

There were fewer animal intakes and fewer calls for service during COVID years (2020 and 2021).

The last two years are higher, however seem to be leveling off as compared to COVID years.

Q2 Billing Amounts	FY 23-24 Contract	QTR Amount	License Revenue Received: FY Q2	Other Revenue Received: FY Q2	QTR 2 Billing (FY23-24 Contract Less Revenue)
County	\$1,112,075	\$278,019	\$6,755	\$3,054	\$268,210
Davis	\$604,576	\$151,144	\$18,457	\$7,932	\$124,755
UC Davis	\$68,721	\$17,180	\$381	\$250	\$16,549
West Sacramento	\$943,029	\$235,757	\$9,571	\$1,703	\$224,483
Winters	\$86,068	\$21,517	\$2,181	\$386	\$18,950
Woodland	\$1,184,000	\$296,000	\$22,283	\$11,485	\$262,232
<b>TOTALS</b>	<b>\$3,998,469</b>	<b>\$999,617</b>	<b>\$59,628</b>	<b>\$24,810</b>	<b>\$915,179</b>

FY24-25 Projection	FY24-25 Proposed Contract	Proposed QTR Amount	Projected QTR License Revenue	Projected QTR Other Revenue	Projected QTR Billing Amount (FY24-25 Contract Less Revenue)
County	\$924,917	\$231,229	\$12,794	\$6,704	\$211,732
Davis	\$662,812	\$165,703	\$28,893	\$3,726	\$133,084
UC Davis	\$70,100	\$17,525	\$316	\$396	\$16,813
West Sacramento	\$940,722	\$235,181	\$16,569	\$6,883	\$211,729
Winters	\$108,920	\$27,230	\$3,431	\$837	\$22,962
Woodland	\$1,321,010	\$330,253	\$34,896	\$11,204	\$284,153
<b>TOTALS</b>	<b>\$4,028,481</b>	<b>\$1,007,120</b>	<b>\$96,898</b>	<b>\$29,750</b>	<b>\$880,472</b>

Variances	Contract Variance	QTR Amount Variance	License Revenue Variance	Other Revenue Variance	QTR Billing Amount Variance	QTR % Variance
County	-\$187,158	-\$46,790	\$6,039	\$3,650	-\$56,478	-20.7%***
Davis	\$58,236	\$14,559	\$10,436	-\$4,206	\$8,329	6.7%
UC Davis	\$1,379	\$345	-\$65	\$146	\$264	1.6%
West Sacramento	-\$2,307	-\$577	\$6,998	\$5,180	-\$12,755	-5.7%
Winters	\$22,852	\$5,713	\$1,250	\$451	\$4,012	21.2%
Woodland	\$137,010	\$34,253	\$12,613	-\$281	\$21,921	8.4%
<b>TOTALS</b>	<b>30,012</b>	<b>7,503</b>	<b>37,270</b>	<b>4,940</b>	<b>(34,707)</b>	<b>-3.8%</b>

\*\*\* County absorbing additional \$630K in costs explained on next slide

# Davis

ANIMAL INTAKE	FY23-24 % of Total	FY24-25 Projected % of Total	Variance
	13.2%	12.9%	-0.4%
CALLS FOR SERVICE	FY23-24 % of Total	FY24-25 Projected % of Total	Variance
	12.5%	11.7%	-0.9%
LICENSES SOLD	FY23-24 % of Total	FY24-25 Projected % of Total	Variance
	29.0%	29.8%	0.8%

Overall average services increasing while revenue is increasing at a lower rate

	Fixed Costs (35%)	Variable Costs (65%)	% of Total
<b>FY23-24</b>	\$332,373	11.8% \$307,673	14.6%
<b>FY24-25 PROPOSED</b>	\$334,867	12.5% \$327,944	15.1%
<b>VARIANCE</b>	<b>\$2,494</b>	<b>0.7% \$20,271</b>	<b>0.5%</b>

Percentage of fixed cost and variable cost increasing

Q2 Billing Amounts	FY 23-24 Contract	QTR Amount	Revenues: FY Q2	QTR 2 Billing (FY23-24 Contract Less Revenue)
Davis	\$604,576	\$151,144	\$26,389	\$124,755
FY24-25 Projection	FY24-25 Proposed Contract	QTR Amount	Revenues: Projected QTR	QTR Billing Amount (FY24-25 Contract Less Revenue)
Davis	\$662,812	\$165,703	\$32,619	\$133,084
Variations	Contract Variance	QTR Amount Variance	Revenue Variance	QTR Billing Amount Variance
Davis	\$58,236	\$14,559	-\$6,893	\$8,329

Resulting in an increase (11%) to the quarterly billing amounts

# University of California (UCD)

	FY23-24 % of Total	FY24-25 Projected % of Total	Variance
<b>ANIMAL INTAKE</b>	0.6%	0.6%	-0.1%
	FY23-24 % of Total	FY24-25 Projected % of Total	Variance
<b>CALLS FOR SERVICE</b>	2.9%	3.3%	0.4%
	FY23-24 % of Total	FY24-25 Projected % of Total	Variance
<b>LICENSES SOLD</b>	0.2%	0.3%	0.1%

Overall average services increasing while revenue is increasing at a lower rate

	Fixed Costs (35%)	Variable Costs (65%)		% of Total
<b>FY23-24</b>	\$34,987	1.5%	\$37,765	2.0%
<b>FY24-25 PROPOSED</b>	\$35,249	1.3%	\$34,850	1.9%
<b>VARIANCE</b>	\$262	-0.1%	-\$2,915	-0.1%

Percentage of fixed cost increasing, however variable costs decreasing

Q2 Billing Amounts	FY 23-24 Contract	QTR Amount	Revenues: FY Q2	QTR 2 Billing (FY23-24 Contract Less Revenue)
UC Davis	\$68,721	\$17,180	\$631	\$16,549
FY24-25 Projection	FY24-25 Proposed Contract	QTR Amount	Revenues: Projected QTR	QTR Billing Amount (FY24-25 Contract Less Revenue)
UC Davis	\$70,100	\$17,525	\$712	\$16,813
Variations	Contract Variance	QTR Amount Variance	Revenue Variance	QTR Billing Amount Variance
UC Davis	\$1,379	\$345	\$18,866	\$264

Resulting in a small increase (5%) to the quarterly billing amounts

# West Sacramento

	FY23-24 % of Total	FY24-25 Projected % of Total	Variance
<b>ANIMAL INTAKE</b>	21.6%	20.1%	-1.5%
<b>CALLS FOR SERVICE</b>	30.4%	31.0%	0.6%
<b>LICENSES SOLD</b>	17.5%	17.1%	-0.4%

Overall average services decreasing while revenue is decreasing

	Fixed Costs (35%)	Variable Costs (65%)		% of Total
<b>FY23-24</b>	\$332,373	25.6%	\$665,946	25.8%
<b>FY24-25 PROPOSED</b>	\$334,867	23.1%	\$605,854	24.0%
<b>VARIANCE</b>	<b>\$2,494</b>	<b>-2.5%</b>	<b>-\$60,092</b>	<b>-1.7%</b>

Percentage of fixed cost increasing, however variable costs decreasing

Q2 Billing Amounts	FY 23-24 Contract	QTR Amount	Revenues: FY Q2	QTR 2 Billing (FY23-24 Contract Less Revenue)
West Sacramento	\$943,029	\$235,757	\$11,274	\$224,483
FY24-25 Projection	FY24-25 Proposed Contract	QTR Amount	Revenues: Projected QTR	QTR Billing Amount (FY24-25 Contract Less Revenue)
West Sacramento	\$940,722	\$235,181	\$23,452	\$211,729
Variations	Contract Variance	QTR Amount Variance	Revenue Variance	QTR Billing Amount Variance
West Sacramento	-\$2,307	-\$577	\$8,223	-\$12,755

Resulting in a small decrease (-3%) to the quarterly billing amounts

# Winters

ANIMAL INTAKE	FY23-24 % of Total	FY24-25 Projected % of Total	Variance
	2.1%	2.6%	0.5%
CALLS FOR SERVICE	FY23-24 % of Total	FY24-25 Projected % of Total	Variance
	2.8%	3.3%	0.5%
LICENSES SOLD	FY23-24 % of Total	FY24-25 Projected % of Total	Variance
	3.6%	3.5%	-0.1%

Overall average services increasing while revenue is decreasing slightly

	Fixed Costs (35%)	Variable Costs (65%)	% of Total
<b>FY23-24</b>	\$34,987	2.2%	\$56,129 2.1%
<b>FY24-25 PROPOSED</b>	\$35,249	2.8%	\$73,670 2.6%
<b>VARIANCE</b>	<b>\$262</b>	<b>0.7%</b>	<b>\$17,541 0.5%</b>

Percentage of fixed cost and variable cost increasing

Q2 Billing Amounts	FY 23-24 Contract	QTR Amount	Revenues: FY Q2	QTR 2 Billing (FY23-24 Contract Less Revenue)
Winters	\$86,068	\$21,517	\$2,567	\$18,950
FY24-25 Projection	FY24-25 Proposed Contract	QTR Amount	Revenues: Projected QTR	QTR Billing Amount (FY24-25 Contract Less Revenue)
Winters	\$108,920	\$27,230	\$4,268	\$22,962
Variations	Contract Variance	QTR Amount Variance	Revenue Variance	QTR Billing Amount Variance
Winters	\$22,852	\$5,713	\$16,930	\$4,012

Resulting in an increase (25%) to the quarterly billing amounts

# Woodland

	FY23-24 % of Total	FY24-25 Projected % of Total	Variance
<b>ANIMAL INTAKE</b>	38.8%	40.2%	1.4%
<b>CALLS FOR SERVICE</b>	31.6%	31.2%	-0.4%
<b>LICENSES SOLD</b>	35.9%	36.0%	0.1%

Overall average services increasing while revenue is increasing at a lower rate

	Fixed Costs (35%)	Variable Costs (65%)		% of Total
<b>FY23-24</b>	\$332,373	35.4%	\$921,027	30.7%
<b>FY24-25 PROPOSED</b>	\$334,867	37.7%	\$986,143	32.3%
<b>VARIANCE</b>	<b>\$2,494</b>	<b>2.2%</b>	<b>\$65,116</b>	<b>1.6%</b>

Percentage of fixed cost and variable cost increasing

Q2 Billing Amounts	FY 23-24 Contract	QTR Amount	Revenues: FY Q2	QTR 2 Billing (FY23-24 Contract Less Revenue)
Woodland	\$1,184,000	\$296,000	\$33,768	\$262,232
FY24-25 Projection	FY24-25 Proposed Contract	QTR Amount	Revenues: Projected QTR	QTR Billing Amount (FY24-25 Contract Less Revenue)
Woodland	\$1,321,010	\$330,253	\$46,100	\$284,153
Variations	Contract Variance	QTR Amount Variance	Revenue Variance	QTR Billing Amount Variance
Woodland	\$137,010	\$34,253	-\$14,272	\$21,921

Resulting in an increase (12%) to the quarterly billing amounts

# Yolo County

	FY23-24 % of Total	FY24-25 Projected % of Total	Variance
<b>ANIMAL INTAKE</b>	23.7%	23.7%	0.1%
<b>CALLS FOR SERVICE</b>	19.8%	19.5%	-0.4%
<b>LICENSES SOLD</b>	13.7%	13.2%	-0.5%

Overall average services decreasing while is also revenue is decreasing

	Fixed Costs (35%)	Variable Costs (65%)		% of Total
<b>FY23-24</b>	\$332,373	23.5%	\$610,464	24.8%
<b>FY24-25 PROPOSED</b>	\$334,867	22.5%	\$590,049	24.0%
<b>VARIANCE</b>	\$2,494	-1.0%	-\$20,415	-0.8%

Percentage of fixed cost and variable cost decreasing

Q2 Billing Amounts	FY 23-24 Contract	QTR Amount	Revenues: FY Q2	QTR 2 Billing (FY23-24 Contract Less Revenue)
County	\$1,112,075	\$278,019	\$9,809	\$268,210
FY24-25 Projection	FY24-25 Proposed Contract	QTR Amount	Revenues: Projected QTR	QTR Billing Amount (FY24-25 Contract Less Revenue)
County	\$924,917	\$231,229	\$19,498	\$211,731
Variations	Contract Variance	QTR Amount Variance	Revenue Variance	QTR Billing Amount Variance
County	-\$187,158	-\$46,790	\$9,688	-\$56,479

Resulting in a decrease (19%) to the quarterly billing amounts

# Yolo County Continued...

- ▶ Although County portion appears as a reduction, Yolo County is absorbing additional costs outside of the allocation calculation including:
  - ▶ \$150K - FY23-24 renovations at Yolo County Animal Control Services
  - ▶ \$ 30K - FY23-24 Fee Study
  - ▶ \$240K - FY24-25 costs for 1 new Veterinarian position (total of 2)
  - ▶ \$100K - FY24-25 costs for 1 new Registered Vet Technician position (total of 4)
  - ▶ \$110K - FY24-25 costs for 1 new Accounting position (fiscal/admin duties)
  - ▶ \$ 5K - Computers for new positions
  - ▶ \$ 75K - FY24-25 Admin Overhead allocation
  - ▶ (\$80K) - Offset by FY24-25 salary savings
  - ▶ **\$630K TOTAL**

# Summary

- ▶ Costs have increased due to necessary shelter improvements and service level enhancements, including veterinarian staff.
- ▶ COVID has affected the historical 3-year averages of variable costs, but we are seeing numbers trending to pre-COVID levels.
  - ▶ Increases in strays, surrenders and calls for service
  - ▶ This is a nationwide trend; not unique to Yolo County
- ▶ County is minimizing impacts to JPA members by covering additional costs in FY 24/25
- ▶ County continues to seek grants to cover costs and service enhancements
- ▶ Shelter improvements will likely increase the likelihood of grant awards
- ▶ County is working on improvements with volunteer recruitment, coordination and retention, which should reduce or control labor costs.

# What Can JPA Members do to Control Costs

- ▶ **Promote adoption and licensing (reducing costs and increasing revenue)**
  - ▶ Coordinate social media posts with County PIO and share posts related to shelter
  - ▶ Consider coordinating with Friends of YCAS to include adoption booths at City events
- ▶ **Promote programs and efforts to help people stay in homes (and with pets) when encountering economic difficulties**
- ▶ **Partnership and letters of support for grants**