

Stanislaus Animal Services Agency Board Meeting Agenda



October 15, 2026 – 9:00am

Ceres Community Center
2701 4th Street
Ceres, CA 95307



STANISLAUS ANIMAL SERVICES AGENCY

"SERVING YOUR COMMUNITY TOGETHER"

3647 Cornucopia Way
Modesto CA 95358

Phone: 209.558.7387 Fax: 209.558.2138
www.stanislausanimalservices.com

Joint Powers Agency Meeting Notice

Thursday October 15, 2026, Ceres Community Center, 2701 4th Street, Ceres, CA

The Joint Powers Agency welcomes you to its meetings, which are held by announcement, and your interest is encouraged and appreciated.

The agenda is divided into two sections:

CONSENT CALENDAR: These matters include routine financial and administrative actions. All items on the consent calendar will be voted on at the beginning of the meeting under the section titled "Consent Calendar." If you wish to have an item removed from the Consent Calendar, please make your request at the time the Agency Chairperson asks if any member of the public wishes to remove an item from consent.

REGULAR CALENDAR: These items will be individually discussed and include all items not on the consent calendar, all public hearing and correspondence.

ANY MEMBER OF THE AUDIENCE DESIRING TO ADDRESS THE AGENCY ON A MATTER ON THE AGENDA: Please raise your hand or step to the podium at the time the item is announced by the Agency Chairperson. In order that interested parties have an opportunity to speak, any person addressing the Agency will be limited to a maximum of 3 minutes unless the Chairperson of the Agency grants a longer period of time.

PUBLIC COMMENT PERIODS: Matters under the jurisdiction of the Agency, and not on the posted agenda, may be addressed by the general public at the beginning of the regular agenda and any off-agenda matters before the Agency for consideration. However, California law prohibits the Agency from taking action on any matter which is not on the posted agenda unless it is determined to be an emergency by the Joint Powers Agency for Stanislaus Animal Services. Any member of the public wishing to address the Agency during the "Public Comment" period shall be permitted to be heard once for up to 3 minutes. If you would like to provide a written comment, please email your comment to the Clerk of the SASA Board at Sasapubliccomment@Stancounty.com by 4:00 p.m. on Wednesday, the day before the meeting, and include the Agenda Item Number or Public Comment Period in the subject line of the email. Your written comment will be distributed to the SASA Board and kept on file as part of the official record of the SASA Board meeting.

Materials related to an item on this Agenda submitted to the Agency after distribution of the agenda packet are available for public inspection in the Clerk's office at 3647 Cornucopia Way, Modesto, CA during normal business hours.

NOTICE REGARDING NON-ENGLISH SPEAKERS: Joint Powers Agency meetings are conducted in English and translation to other languages is not provided. Please make arrangements for an interpreter if necessary.

REASONABLE ACCOMMODATIONS: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Executive Director of Animal Services at (209) 342-1740. Notification 72 hours prior to the meeting will enable the Agency to make reasonable arrangements to ensure accessibility to this meeting.

MATERIALS: Materials related to an item on this Agenda submitted to the Joint Powers Agency after distribution of the agenda packet are available for public inspection in the Animal Services Office at 3647 Cornucopia Way in Modesto, during normal business hours.



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October 15, 2026

1. **Welcome:**
2. **Roll Call (Silent):**
3. **Presentations:**
4. **Public Comment Period: (Limit of 3 minutes per person):**
5. **Consent Calendar:**
 - A. Approve the Agency Board Meeting Minutes from 09/17/26.
6. **Correspondence:** None
7. **New Business:**
 - A. Consideration and Approval of the 2027 First Quarter Financial Report and Related Actions
 - B. Accept the Year-End True-up Report for Fiscal Years 2023, 2024, 2025, and 2026
8. **Informational Reports:**
 - A. Executive Director Report – Craig Gundlach
 - B. Board Comments and Reports
9. **Adjournment:**



**THE GOVERNING BOARD
OF THE JOINT POWERS AGENCY OF THE
STANISLAUS ANIMAL SERVICES AGENCY (SASA)**
Meeting Minutes

Regular Meeting

Thursday

September 17, 2026

Members Present:

Jewel Warr, Alternate for Stanislaus County-Chair
Scotty Douglass, Alternate for City of Modesto-Vice-Chair
Mike Pitcock, City of Waterford
Steve Williams, City of Ceres
Dominique Romo, City of Hughson
Johanna Ferriera, Alternate for City of Patterson

Staff Present:

Craig Gundlach, Interim Executive Director
Jesus Mendoza, Deputy County Counsel
Connie Hooker, Operations Manager
Megan Morriss, Confidential Assistant IV

Guests and Dignitaries: None

The meeting was called to order at 9:01 am by Chair, Jewel Warr.

1. **Welcome:** Jewel Warr-Chair
2. **Roll Call:** Silent. All members present.
3. **Presentations:** None
4. **Public Comment Period (Limit of 3 minutes per person):**
 - Kelly Ceglio-6/18/26 rescue suspensions still happening even with a change in leadership. Discussed the dog, Ivy and her bite history. Would like a thorough review of this dog's history. We can save dogs and protect the public's safety. Congratulations on partnering with the SNIP bus. Appointments filled in less than 3 hours. Evidence of a huge demand for affordable spay/neuter. Also need to restore adoption hours.
 - Claudia Henley-thanks Craig and the Board for the extension on the euthanasia list the prior week with kennel space available. Disconnect with shelter management on Wednesday morning regarding the euthanasia of dogs. Rescue volunteers are working Tuesday night to early Wednesday morning on trying to find homes for these dogs. Gave an example of Bamm Rescue trying to tag a dog. Concerned with management not answering calls or texts Tuesday night to

Wednesday morning. Rescues need more time to facilitate rescues or adoptions.

- Christina Wilson-thank you to the Board and for the SNIP bus. Need to add vaccine clinics. Vet supervision is not needed for vaccine clinics. Thank you to animal control for conducting a homeless encampment sweep due to the heat. However, taking in all those puppies impacts the euthanasia list for the following week. Also, the shelter needs better stray dog management. Appreciates the new leadership and the creative solutions to the shelter's problems. Mentioned the dog Ivy and that better precautions should have been taken.
- Nancy Klein-expressed concerns about the start time of the 3 minutes allotted for public comment at the last meeting and the meeting minutes have shrunk. Shelter hours need to change. Close on Monday and open on Sunday. Is the Board approving policies yet? Red/Green/Yellow policy not taken to the Board.
- Tina von Stade-awesome people here for dogs, but what about cats? Does our public comment matter to you? Do you think about the shelter when you are not here at the Board meetings? Last month 59 cats were euthanized. Cats matter. Very little marketing for cats. Very little community events for SASA. Won't foster for SASA anymore. I will foster for Stockton again after seeing all the support they have given me. Why don't we have adoption events for cats? Fresno charges \$30 per cat for TNR. We need to do better for the cats.
- Linda Ford-Animal Advisory Committee member for City of Hughson. One big issue we need to discuss is education. In the 1990's we went to grade schools. Get the information out to young people. Make our animal control 180 degrees different. Incorporate public education and prevention. Use volunteers and one team member from the shelter.

5. Minutes of Previous Meeting:

- A. Motion to approve 8/20/26 minutes. (City of Modesto/City of Ceres; 6-0)

Public comment: None

- 6. Correspondence:** Written public comments were distributed to each Board member. Written public comments are part of the official record and are available for inspection/can be requested.

7. New Business:

- A. Motion to approve and adopt the Stanislaus Animal Services Agency five-year Strategic Plan for fiscal years 2027-2032. (City of Modesto/City of Patterson; 6-0)

Board comments:

- Stanislaus County thanked the Board members on the Ad Hoc committee, staff and the community for helping to achieve a final Strategic Plan. Recognized former director, Lily Yap, for initiating this process.
- City of Waterford advised a lot of work went into this plan, but he really wants to hear from the public about this. We do hear your comments and take them seriously. Thank you to Jewel and William Shirley for helping create this plan.
- City of Hughson advised this plan will strengthen SASA and empower the staff to get things done.

Public comment:

- Nancy Klein-thank you for working on this plan. Priority #1-I agree that we need surgical catch up. Will be sending Craig a list of vets and contacts for spay/neuter outreach opportunities. Priority #2-Volunteer and foster program is in need of heavy oversight. Have questions on staffing needs. We need public education desperately. Priority #3-Animal behavior and adoption conversations are needed and key for staff. Need staffing needs now, not in year 3 or 4. Priority #4-Need a robust volunteer program to help the shelter. Requesting we have quarterly updates on the Strategic Plan, not yearly.
- Tina von Stade-thank you for this Strategic Plan. My thoughts are how important this plan will be with recruiting a new Director. It should be handed out to applicants and have interview questions regarding the plan. It's important for the Board to agree on this plan and that the cities agree with this plan as costs will rise in the future if you follow this plan. Share this plan with the community. Have concerns with the "Stay" interviews versus the "Exit" interviews. Staff must trust you to get that idea to work. Have some concerns with the wording in Priority #1 and #2. Need specific dates or numbers in your goals.

Board comments:

- City of Patterson advised that communication is key. Need to evaluate staffing soon. Addressing the surgical backlog will be very important.
- Stanislaus County said we are striving for a 30-day backlog would be a huge improvement. We have foster-to-adopt and that leads to additional challenges.

- City of Waterford said ideally, we would send dogs out already altered. That would result in an adoption instead of foster-to-adopt. Get them in and out of surgery as quickly as possible.
- Interim Director advised when he adopted his dog Missy, she had surgery in 2-3 days. They did not have to return for surgery. We hope to implement that. It's a big challenge but it's important. City of Modesto-thanks the members of the community who spoke. He appreciates the priority placed on items in the Strategic plan. If everything is a priority, then nothing is. We need to right size and evolve so we have consistent operations and are more efficient. People come excited to adopt and then are told it will be months of waiting to get a spay/neuter done.
- City of Ceres-thank you to the community feedback and to the Board members who participated on this committee. Glad to see the Strategic Plan for today's meeting. It is well organized, easy to read, and specific, measurable goals. Likes the idea of "stay" interviews and "exit" interviews-doing both. Would like consistent updates on the Strategic Plan throughout the year. Implementation will be the Executive Directors and staff responsibility. There are some expectations of financial contributions increasing from the partners and that will need to be evaluated and discussed.
- Stanislaus County advised it will be similar to a Capital Improvement Plan where you have a plan but evaluate annually what you can afford to complete. The Strategic Plan will be available on the website and will need to be rolled out to staff. If staff bring items to the Board meetings, it should be called out if it relates to a Strategic Plan priority. The goal is to keep the Strategic Plan alive.

B. Motion to approve the amended Conflict of Interest Code for Stanislaus Animal Services Agency. (City of Ceres/City of Hughson; 6-0)

Board comments: None

Public comment: None

8. Informational reports:

- A. Executive Director's report
 - a. MJC partnership
 - b. TNR reimbursement program
 - c. On-boarding training
 - d. HR Management/Leadership refreshers
 - e. SNIP Bus partnerships
 - f. Vaccination Clinic-10/5/26
 - g. Updated final call list policy

- h. Dog handling policy-requested by OSHA
- i. Recruitment for Animal Care Specialist in process
- j. Artificial Turf Project with Leadership Modesto. Grand opening on 9/25/26 at 12:00pm
- k. UC Davis partnership
- l. 9/27/26-additional surgery day
- m. Kennel cough/outbreaks training given at All-Staff meeting
- n. Secured two paid contract vets
- o. MJC assisting with medical procedures

Public comment:

- Tina von Stade-what a difference in Executive Director reports! Good job Craig. HR Management/Leadership training is very important. Use LinkedIn Learning as a resource. SNIP Bus-so good to partner with them. Full in less than one day. Maybe SASA can extend their stay here. Updated Final Call list policy. SASA staff aren't really trained in dog behavior. That needs to change.
- Kelly Ceglio-please duplicate Craig! Suspended rescues-email goes to archive and is never read. If you are copied on an email with a suspended rescue then your email gets archived. Don't silence communications.
- Nancy Klein-thanked Craig for robust report. Maybe present Strategic plan at city council meetings. Excited about SNIP bus partnership. 2019 did a presentation about SNIP bus. Mentioned the dog handling policy in conjunction with training for staff is very important. Vaccine clinics on 10/5/26-is a Monday. Please make them on weekends when people aren't working. Also, we want to know the quantity of the vaccine clinics. How many people are we serving and what is the cost? Turf-will evaluate a dog on the turf today and is excited by that. Is Animal Balance coming back on 9/27/26? Where is the money coming from? Contract vets-what is their compensation we will give them. Modesto PD stats are not included on our statistics. Need that data as it means outcomes for SASA.
- Claudia Henley-thank you for the robust Directors report. Please consider the suspended rescues reinstatement. They need access to help. Thank you for the Strategic Plan. I can now see the mission and vision of the agency.

Board comments:

- Stanislaus County advised that, in conjunction with City of Modesto, they have a report out on the Director's recruitment. Met with CEO HR and reviewed our different approaches to this recruitment process and the entire history of the past Directors.

Identified what has been successful in the past. Currently looking for a candidate from the leadership ranks of the County and the Cities.

- City of Modesto advised it is very important to look at the past until now. This is a first step in the process. Solicitating interest in the position, seeing what we have and then moving forward. Thankful for having an Interim Director in meantime.

Public comment:

- Tina von Stade-if I understand correctly-candidates can express interest. This is how we got Annette Patton-former Director who was from Child Support services. Lily Yap did have shelter experience. Annette did not but was successful. We will see how the Board can combine those two things this time around.
- Nancy Klein-Are we looking for a person of convenience or are we looking at actual skills and experience? They are two different things.

Board comments:

- City of Modesto-department has really shifted in the last 30 days. We are seeing progress. Keep going in this direction. We have some extra time to do this recruitment because we have an Interim Director.
- Stanislaus County-seeing big and small changes now. Staff didn't skip a beat and continued to work toward changes at SASA. There is work happening behind the scenes everyday.
- Interim Director-staff truly saw the need and worked toward these new things. Exactly right-work is happening behind the scenes every day. Thank you to staff for that.

9. Adjournment: 10:48am

ATTESTED: Megan Morriss, Clerk
of the Governing Board
of the Joint Powers Agency
of the Stanislaus Animal Services Agency
State of California



STANISLAUS ANIMAL SERVICES AGENCY ACTION AGENDA SUMMARY

AGENDA DATE: Oct 15, 2026

AGENDA #: 7-A

SUBJECT:

Consideration and Approval of the 2027 First Quarter Financial Report and Related Actions

DISCUSSION:

The primary focus of the FY 2027 First Quarter Financial Report is to provide an update on the Agency's fiscal status as of the quarter ending September 30, 2026. The report includes background information and updates on the Agency's FY 2027 budget, along with summaries and trend analyses related to revenue and expenditures. In addition, the report identifies recommended adjustments to the Agency's budget and staffing for consideration and approval by the JPA.

The quarterly financial review supports ongoing transparency and ensures alignment with the Agency's adopted budget. Staff will present revenue and expenditure performance, trends compared to prior periods, and any necessary mid-year adjustments to maintain operational and fiscal stability.

SUMMARY OF THE 2027 ADOPTED BUDGET

The 2027 Proposed Budget was approved by the JPA Board on June 18, 2026. The budget totaled \$6.8 million, an increase of \$176,628, or 2.4%, over the 2026 Proposed Budget. The 2027 Proposed Budget was balanced using a combination of \$1.03 million in estimated revenue and \$5.78 million in partner contributions. The Proposed Budget included funding for 44 allocated full-time positions, no change to the positions supported by the 2026 Proposed Budget.

SUMMARY OF FY 2027 FIRST QUARTER BUDGET RECOMMENDATIONS

Based on updated financial information and anticipated operational costs, staff recommends an increase in appropriations of \$197,445 to account for expected Countywide Cost Allocation Plan (CAP) charges. CAP costs were not finalized at the time the FY 2027 budget was adopted, and prior-year estimates were used as placeholders. Partner contributions will increase by \$197,445 to offset the anticipated CAP cost impact, maintaining a balanced financial position for the Agency.

The quarterly financial review supports ongoing transparency and ensures alignment with the Agency's adopted budget. Staff will present revenue and expenditure performance, trends compared to prior periods, and any necessary mid-year adjustments to maintain operational and fiscal stability.

TECHNICAL STAFFING ADJUSTMENTS

It is recommended that the two existing Animal Care Specialist II positions (Position #17211 and #17212) be transferred from the LOVE Clinic (LBU ASA0004, cost center 0063593) to the Hospital (LBU ASA0002, cost center 0063588). This adjustment is technical in nature, as these positions are already budgeted within the Hospital cost center for FY 2027. If approved by the JPA Board, staff will subsequently request approval from the Board of Supervisors to update the County's Salary and Position Allocation Report to reflect the transfer.

STAFF RECOMMENDATION:

1. Accept the FY 2027 First Quarter Financial Report.



2. Authorize the Executive Director and Auditor-Controller to make the necessary adjustments as recommended in the FY 2027 First Quarter Financial Report.

FISCAL IMPACT:

The recommendations contained in the FY 2027 First Quarter Financial Report include an increase of \$197,445 to the Legal Budget of \$6,819,378 as of September 30, 2026, offset by a corresponding increase in partner contributions of \$197,445.

Detailed descriptions of all First Quarter Budget recommendations can be found in the FY 2027 First Quarter Financial Report, Attachment 1.

AGENCY BOARD ACTION:

On motion of _____; Seconded by _____
and approved by the following vote:

Ayes: _____

Noes: _____

Excused or Absent: _____

Abstaining: _____

1) _____ Approved as recommended.

2) _____ Denied.

3) _____ Approved as amended.

Motion:

FY 2026-2027 Quarter 1 Budget - Partner Summary

Agency	Partner Share for FY 2026-2027 (# of animals taken into the shelter FY 2024-2025)	Partner Percentage for FY 2025/2026 (prior year for comparison)	Partner Percentage for FY 2026-2027 Budget	FY 2026-2027 Estimated Costs (A)	FY 2026-2027 Estimated Revenue (B)	FY 2026-2027 Estimated Net Contribution (A - B = C)
City of Modesto	3,939	35.5%	38.7%	\$ 2,305,401	\$ 501,801	\$ 1,803,600
City of Ceres	1,160	13.7%	11.4%	\$ 877,247	\$ 134,358	\$ 742,890
City of Patterson	338	3.1%	3.3%	\$ 255,612	\$ 61,555	\$ 194,057
City of Waterford	148	1.3%	1.5%	\$ 111,925	\$ 37,895	\$ 74,030
City of Hughson	106	1.0%	1.0%	\$ 80,162	\$ 21,208	\$ 58,954
Stanislaus County	4,478	45.5%	44.0%	\$ 3,386,476	\$ 273,216	\$ 3,113,260
Total	10,169	100%	100%	\$ 7,016,823	\$ 1,030,033	\$ 5,986,790

Revenue (Percentages from FY 2025-2026)

Agency	Revenue Percentage	Estimated Revenue
City of Modesto	48.7%	\$ 501,801.28
City of Ceres	13.0%	\$ 134,357.53
City of Patterson	6.0%	\$ 61,554.79
City of Waterford	3.7%	\$ 37,894.92
City of Hughson	2.1%	\$ 21,208.38
Stanislaus County	26.5%	\$ 273,216.31
Total	100.0%	\$ 1,030,033

Cost Center Breakdown Per Partner

FTE CAP	25.57%	18.39%	23.79%	17.07%	15.18%	
Agency	Shelter	Client Services	Vet	Administration	Animal Control*	Total
City of Modesto	694,991	499,839	646,610	463,961		2,305,401
City of Ceres	204,668	147,198	190,421	136,632	198,327	877,247
City of Patterson	59,636	42,890	55,485	39,812	57,788	255,612
City of Waterford	26,113	18,780	24,295	17,432	25,304	111,925
City of Hughson	18,702	13,451	17,401	12,485	18,123	80,162
Stanislaus County	790,091	568,235	735,091	527,448	765,611	3,386,476
Total	1,794,202	1,290,394	1,669,302	1,197,772	1,065,154	7,016,823

* Modesto employs Animal Control staff. Therefore, Animal Control salaries and benefits are not applied to Modesto's expense total and are redistributed to the other partners

FY 2026-2027 Quarter 1 Budget - Partner Comparision

	2025-2026 Proposed Budget - Column A	2026-2027 Proposed Budget - Column B	2026-2027 Quarter 1 Budget - Column C	Budget Change (\$) - Column C - Column B	Budget Change (%)
City of Modesto	\$ 2,011,387	\$ 2,240,530	\$ 2,305,401	\$ 64,871	2.9%
City of Ceres	\$ 982,265	\$ 852,562	\$ 877,247	\$ 24,685	2.9%
City of Patterson	\$ 220,770	\$ 248,419	\$ 255,612	\$ 7,193	2.9%
City of Waterford	\$ 91,187	\$ 108,775	\$ 111,925	\$ 3,150	2.9%
City of Hughson	\$ 68,791	\$ 77,907	\$ 80,162	\$ 2,255	2.9%
Stanislaus County	\$ 3,268,351	\$ 3,291,185	\$ 3,386,476	\$ 95,291	2.9%
Total - ADJUSTED EXPENSES	\$ 6,642,750	\$ 6,819,378	\$ 7,016,823	\$ 197,445	2.9%

	2025-2026 Proposed Budget - Column A	2026-2027 Proposed Budget - Column B	2026-2027 Quarter 1 Budget - Column C	Budget Change (\$) - Column C - Column B	Budget Change (%)
City of Modesto	\$ 628,311	\$ 501,801	\$ 501,801	\$ -	0%
City of Ceres	\$ 176,186	\$ 134,358	\$ 134,358	\$ -	0%
City of Patterson	\$ 73,843	\$ 61,555	\$ 61,555	\$ -	0%
City of Waterford	\$ 41,456	\$ 37,895	\$ 37,895	\$ -	0%
City of Hughson	\$ 23,319	\$ 21,208	\$ 21,208	\$ -	0%
Stanislaus County	\$ 352,372	\$ 273,216	\$ 273,216	\$ -	0%
Total - REVENUE	\$ 1,295,486	\$ 1,030,033	\$ 1,030,033	\$ -	0%

	2025-2026 Proposed Budget - Column A	2026-2027 Proposed Budget - Column B	2026-2027 Quarter 1 Budget - Column C	Budget Change (\$) - Column C - Column B	Budget Change (%)
City of Modesto	\$ 1,383,077	\$ 1,738,729	\$ 1,803,600	\$ 64,871	3.7%
City of Ceres	\$ 806,079	\$ 718,205	\$ 742,890	\$ 24,685	3.4%
City of Patterson	\$ 146,927	\$ 186,864	\$ 194,057	\$ 7,193	3.8%
City of Waterford	\$ 49,732	\$ 70,880	\$ 74,030	\$ 3,150	4.4%
City of Hughson	\$ 45,472	\$ 56,698	\$ 58,954	\$ 2,256	4.0%
Stanislaus County	\$ 2,915,978	\$ 3,017,968	\$ 3,113,260	\$ 95,292	3.2%
Total - CONTRIBUTIONS	\$ 5,347,264	\$ 5,789,344	\$ 5,986,790	\$ 197,446	3.4%

	2025-2026 Proposed Budget - Column A	2026-2027 Proposed Budget - Column B	2026-2027 Quarter 1 Budget - Column C	Budget Change (%)
	Intake %			
City of Modesto	35.5%	38.7%	38.7%	0.0%
City of Ceres	13.7%	11.4%	11.4%	0.0%
City of Patterson	3.1%	3.3%	3.3%	0.0%
City of Waterford	1.3%	1.5%	1.5%	0.0%
City of Hughson	1.0%	1.0%	1.0%	0.0%
Stanislaus County	45.5%	44.0%	44.0%	0.0%
Total	100%	100%	100%	

	SASA Operations	SASA Operations	SASA Operations		SASA Operations	Budget Change
	Proposed	Proposed	Proposed		Quarter 1	%
	2025	2026	2027		2027	
50000-Salaries and wages	\$ 2,509,013	\$ 2,521,080	\$ 2,768,059	\$ 2,768,059	0.0%	
50010-Overtime/comp time paid	\$ 50,600	\$ 65,000	\$ 65,000	\$ 65,000	0.0%	
50020-Extra help	\$ 109,134	\$ 173,523	\$ 160,768	\$ 160,768	0.0%	
50210-Vacation/holiday cash-out	\$ 7,000	\$ 7,830	\$ 7,830	\$ 7,830	0.0%	
50220-Termination cash-out	\$ 6,400	\$ 6,720	\$ 10,000	\$ 10,000	0.0%	
50260-Employee Choice Bonus Plan	\$ 48,535	\$ 31,667	\$ 25,000	\$ 25,000	0.0%	
50150-Other Benefits	\$ -	\$ -	\$ 16,250	\$ 16,250	N/A	
55000-Auto allowance	\$ 14,400	\$ 19,200	\$ 16,800	\$ 16,800	0.0%	
55080-Professional development	\$ 4,600	\$ 5,800	\$ 5,800	\$ 5,800	0.0%	
55100-Uniform allowance	\$ 23,730	\$ 23,730	\$ 22,160	\$ 22,160	0.0%	
55140-Cafeteria plan health benift cashout	\$ 1,500	\$ 3,900	\$ 3,777	\$ 3,777	0.0%	
52010-FICA and Medicare Taxes	\$ 151,240	\$ 159,550	\$ 181,226	\$ 181,226	0.0%	
52000-Retirement	\$ 690,531	\$ 669,918	\$ 755,838	\$ 755,838	0.0%	
52020-Deferred comp	\$ 3,429	\$ 5,738	\$ 3,086	\$ 3,086	0.0%	
55130-Deferred comp mgmt/confidenti	\$ 12,380	\$ 15,308	\$ 17,630	\$ 17,630	0.0%	
53000-Group health insurance	\$ 778,591	\$ 787,342	\$ 758,781	\$ 758,781	0.0%	
53020-Unemployment insurance	\$ 5,070	\$ 2,990	\$ 2,990	\$ 4,180	39.8%	
53081-Long Term disabiliity	\$ 850	\$ 850	\$ 850	\$ 850	0.0%	
54000-Workers compensation insurance	\$ 35,676	\$ 19,452	\$ 20,050	\$ 22,539	12.4%	
SALBF-SALARIES & BENEFITS	\$ 4,589,907	\$ 4,519,598	\$ 4,841,895	\$ 4,845,574	0.1%	
60201-Safety equipment	\$ 2,000	\$ 10,000	\$ 10,300	\$ 10,300	0.0%	
60400-Communications	\$ 44,000	\$ 44,000	\$ 82,000	\$ 82,000	0.0%	
60800-Cleaning & sanitary supplies	\$ 46,000	\$ 48,000	\$ 50,000	\$ 50,000	0.0%	
60850-Janitorial services	\$ 16,800	\$ 17,640	\$ 18,222	\$ 18,222	0.0%	
61000-Insurance	\$ 55,000	\$ 69,856	\$ 72,162	\$ 72,162	0.0%	
61010-Fire and Property Insurance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	0.0%	
61070-Crime and Fidelity Insurance	\$ 405	\$ 503	\$ 520	\$ 520	0.0%	
61600-Maintenance equipment	\$ 80,000	\$ 80,000	\$ 48,000	\$ 87,096	81.5%	
61800-Maintenance structures & grounds	\$ 60,000	\$ 90,000	\$ 110,000	\$ 110,000	0.0%	
62200-Memberships	\$ 1,000	\$ 1,200	\$ 1,200	\$ 1,200	0.0%	
62210-Software	\$ 29,435	\$ 31,000	\$ 31,000	\$ 31,000	0.0%	
62400-Miscellaneous expense	\$ 13,000	\$ 920	\$ 920	\$ 920	0.0%	
62450-Indirect Costs, A87 Roll Forward			\$ 19,500	\$ 44,528	N/A	
62600-Office supplies	\$ 16,500	\$ 18,871	\$ 3,000	\$ 19,500	550.0%	
62630-Outside printing service	\$ 2,800	\$ 3,000	\$ 2,100	\$ 3,000	42.9%	
62730-Postage	\$ 4,000	\$ 4,000	\$ 400	\$ 2,100	425.0%	
62790-Subscriptions	\$ 400	\$ 400	\$ 38,000	\$ 400	-98.9%	
62990-Equipment non-asset	\$ 22,000	\$ 30,000	\$ 583,383	\$ 38,000	-93.5%	
63000-Professional & special services	\$ 564,747	\$ 816,322	\$ 45,000	\$ 673,383	1396.4%	
63090-Auditing & accounting	\$ 45,752	\$ 45,000	\$ 1,000	\$ 81,052	8005.2%	
63220-Fingerprinting	\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,000	-50.0%	
63640-Legal services	\$ 2,000	\$ 2,000	\$ 11,363	\$ 2,000	-82.4%	
63850-Bank costs	\$ 10,500	\$ 11,000	\$ 9,555	\$ 11,363	18.9%	
64750-Advertising and marketing	\$ 9,555	\$ 9,555	\$ 200	\$ 9,555	4677.5%	
65000-Publications & legal notices	\$ 200	\$ 200	\$ 200	\$ 200	0.0%	
65100-Rent equipment	\$ 9,100	\$ 9,100	\$ -	\$ -	N/A	
65200-Alarm & answering services	\$ 33,000	\$ 36,000	\$ 37,188	\$ 37,188	0.0%	
65500-Small tools & instruments	\$ 750	\$ 750	\$ 800	\$ 800	0.0%	
65660-Special departmental expense	\$ 155,540	\$ 141,540	\$ 141,540	\$ 144,040	1.8%	
65780-Education & training	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000	0.0%	
65840-Animal food	\$ 39,000	\$ 39,000	\$ 40,000	\$ 40,000	0.0%	
66070-Bottled water services	\$ 1,200	\$ 1,650	\$ 1,705	\$ 1,705	0.0%	
66260-Gasoline, oil, and fuel	\$ 58,050	\$ 44,560	\$ 44,560	\$ 24,570	-44.9%	
66280-Operating Supplies	\$ 167,653	\$ 204,450	\$ 211,197	\$ 211,197	0.0%	
67060-Personal Items	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	0.0%	
67200-Utilities	\$ 94,000	\$ 96,000	\$ 99,168	\$ 100,748	1.6%	
SERV-SERVICES & SUPPLIES	\$ 1,605,887	\$ 1,928,017	\$ 1,736,483	\$ 1,930,249	11.2%	
80300-Structure & Improvements	\$ -	\$ -	\$ 39,000	\$ 39,000	N/A	
81000-Equipment	\$ -	\$ 195,135	\$ 202,000	\$ 202,000	0.0%	
INTRA-INTRAFUND/INTRADEPARTMENT	\$ -	\$ 195,135	\$ 241,000	\$ 241,000	0.0%	
89000-Appropriation for contingencies	\$ -	\$ -	\$ -	\$ -	N/A	
CNTGS-APPROPRIATION FOR CONTINGENCIES	\$ -	\$ -	\$ -	\$ -		
EXPEN-EXPENDITURES	\$ 6,195,794	\$ 6,642,750	\$ 6,819,378	\$ 7,016,823	2.9%	

	SASA Operations	SASA Operations	SASA Operations		SASA Operations	Budget Change %
	Proposed	Proposed	Proposed		Quarter 1	
	2025	2026	2026		2027	
13000-Animal licenses	\$ 478,121	\$ 282,551	\$ 340,970	\$	\$ 340,970	0.0%
15200-Other Court Fines	\$ 232,903	\$ 150,428	\$ 168,141	\$	\$ 168,141	0.0%
16000-Forfeitures & penalties	\$ 48,097	\$ 36,184	\$ 32,168	\$	\$ 32,168	0.0%
17000-Interest pool only	\$ 4,979	\$ 4,979	\$ 5,000	\$	\$ 5,000	0.0%
18000-Rents and concessions	\$ -	\$ -	\$ 2,573	\$	\$ 2,573	N/A
GNREV-GENERAL REVENUES	\$ 764,100	\$ 474,142	\$ 548,852	\$	\$ 548,852	0.0%
32600-Humane Services	\$ 239,638	\$ 279,627	\$ 279,627	\$	\$ 279,627	0.0%
36400-Other Charges for Services	\$ -	\$ -	\$ 77,737	\$	\$ 77,737	N/A
CHNIF-CHARGES FOR SERVICES AND INTERFUND	\$ 239,638	\$ 279,627	\$ 357,364	\$	\$ 357,364	0.0%
40200-Other sales	\$ 25	\$ 50	\$ 50	\$	\$ 50	0.0%
40400-Miscellaneous Revenue	\$ 130,756	\$ 78,914	\$ 25,397	\$	\$ 25,397	0.0%
40420-Cash over/short	\$ -		\$ 25	\$	\$ 25	N/A
40590-Donations & contributions	\$ 15,000	\$ 355,199	\$ 98,345	\$	\$ 98,345	0.0%
41450-Prior Period Revenue	\$ -		\$ -	\$	\$ -	N/A
46600-Operating transfers in	\$ -	\$ 107,554	\$ -	\$	\$ -	N/A
MISRV-MISCELLANEOUS REVENUES	\$ 145,781	\$ 541,717	\$ 123,817	\$	\$ 123,817	0.0%
REVEN-REVENUE	\$ 1,149,519	\$ 1,295,486	\$ 1,030,033	\$	\$ 1,030,033	0.0%

FY 2027 First Quarter Financial Report

Fiscal status as of September 30, 2026



Quarterly Review

The report updates the Agency's fiscal status for the quarter ending September 30, 2026.

It reviews the FY 2027 budget alongside revenue and expenditure trends.

Staff identify recommended budget and staffing adjustments for JPA consideration and approval.

The review supports transparency and alignment with the adopted budget.



FY 2027 Adopted Budget

The JPA Board approved the proposed budget on June 18, 2026.

The budget totals \$6.8 million, up \$176,628, or 2.4%, from the FY 2026 proposed budget.

Estimated revenue of \$1.03 million and partner contributions of \$5.78 million balance the budget.

The budget funds 44 full-time positions, unchanged from the FY 2026 proposed budget.

\$6.8

MILLION

TOTAL BUDGET

\$1.03

MILLION

ESTIMATED REVENUE

\$5.78

MILLION

PARTNER CONTRIBUTIONS

44

FULL-TIME POSITIONS

Primary Revenue

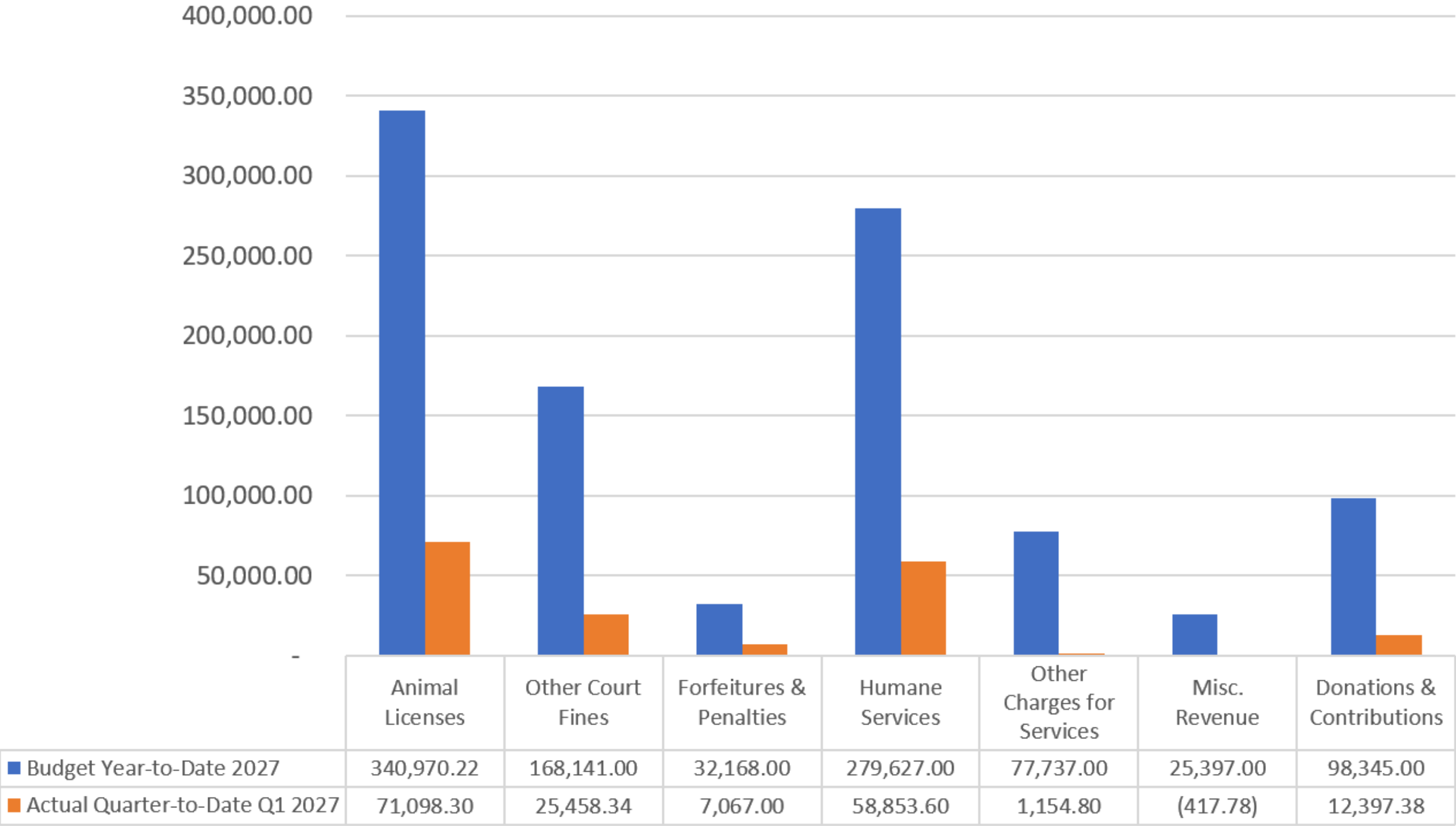
- Animal Licenses
- Other Court Fines (Revenue Recovery)
- Forfeitures & Penalties (State Fines)
- Humane Services
- Miscellaneous Revenue
- Donations & Grants



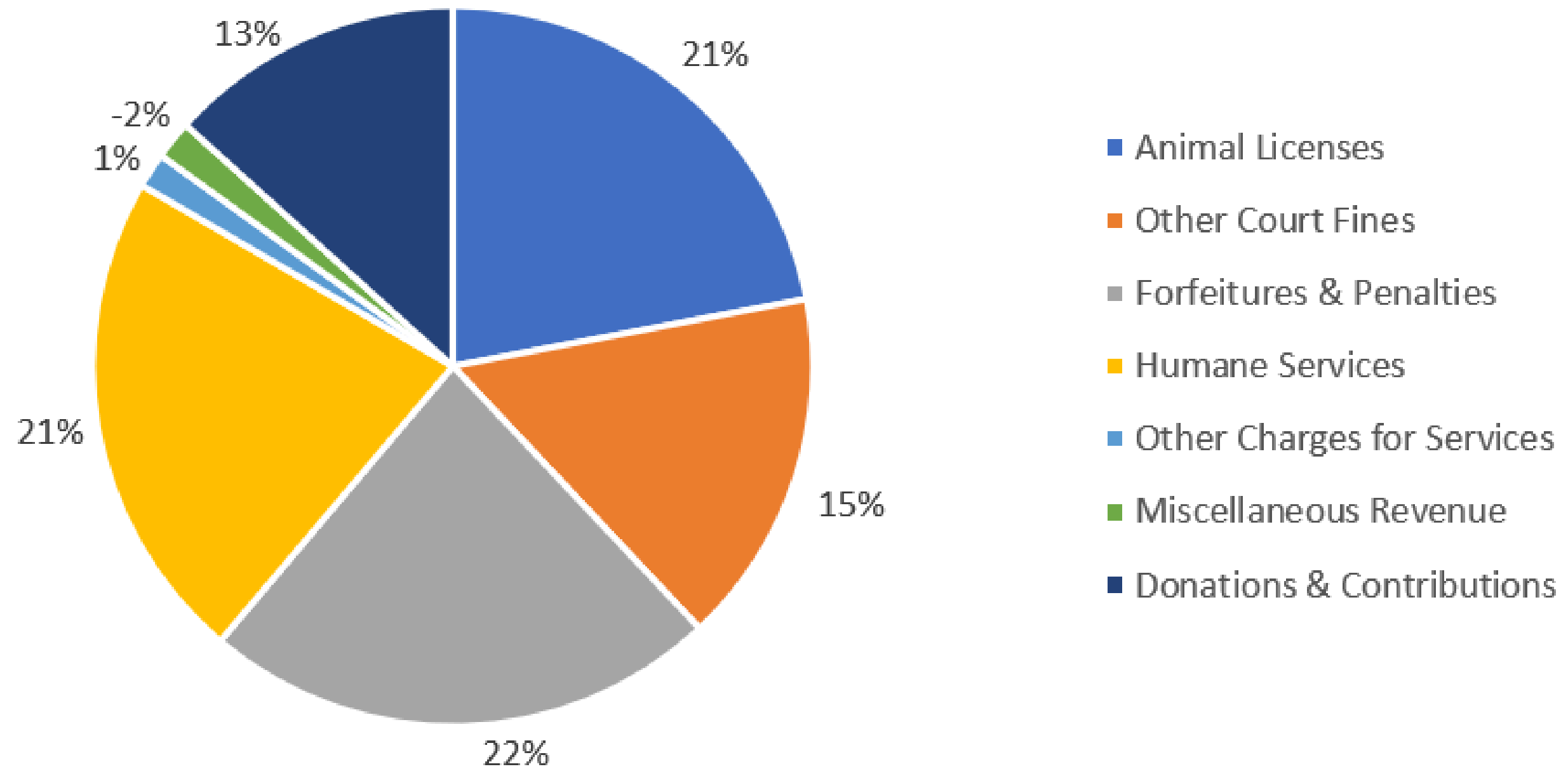
Revenue: Budget to Actual

	Actual	Actual	Actual	Legal Budget	Actual	Percentage of
	Year-to-Date	Year-to-Date	Year-to-Date	Year-to-Date	Quarter-to-Date	Budget
	Qtr1-24	Qtr1-25	Qtr1-26	2027	Qtr1-27	YTD
GENERAL REVENUES	\$57,584	\$178,217	\$188,873	\$548,852	\$114,916	23.1%
INTERGOVERNMENTAL	\$263,707	\$1,264,442	\$1,390,382	\$5,789,345	\$1,500,902	25.9%
CHARGES FOR SERVICES AND INTERFUND	\$77,943	\$157,045	\$47,995	\$357,364	\$43,490	16.8%
MISCELLANEOUS REVENUES	\$184,239	\$481,704	\$53,333	\$123,817	\$32,580	9.7%
REVENUES	\$583,473	\$2,081,408	\$1,680,584	\$6,819,378	\$1,691,887	24.9%

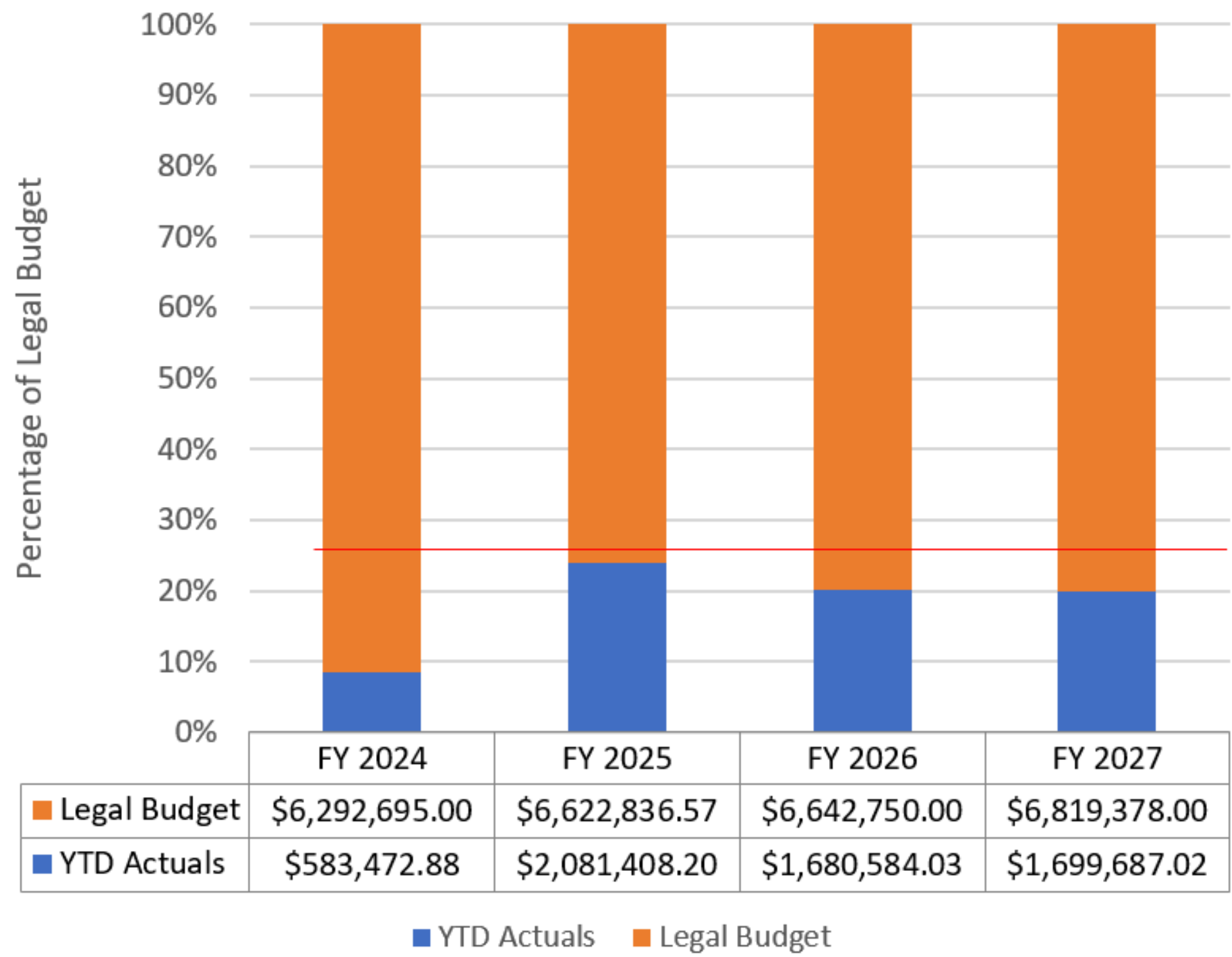
Revenue: Budget to Actual



Percentage of Revenue to Date



Revenue: Q1 Trend



Primary Expenditures

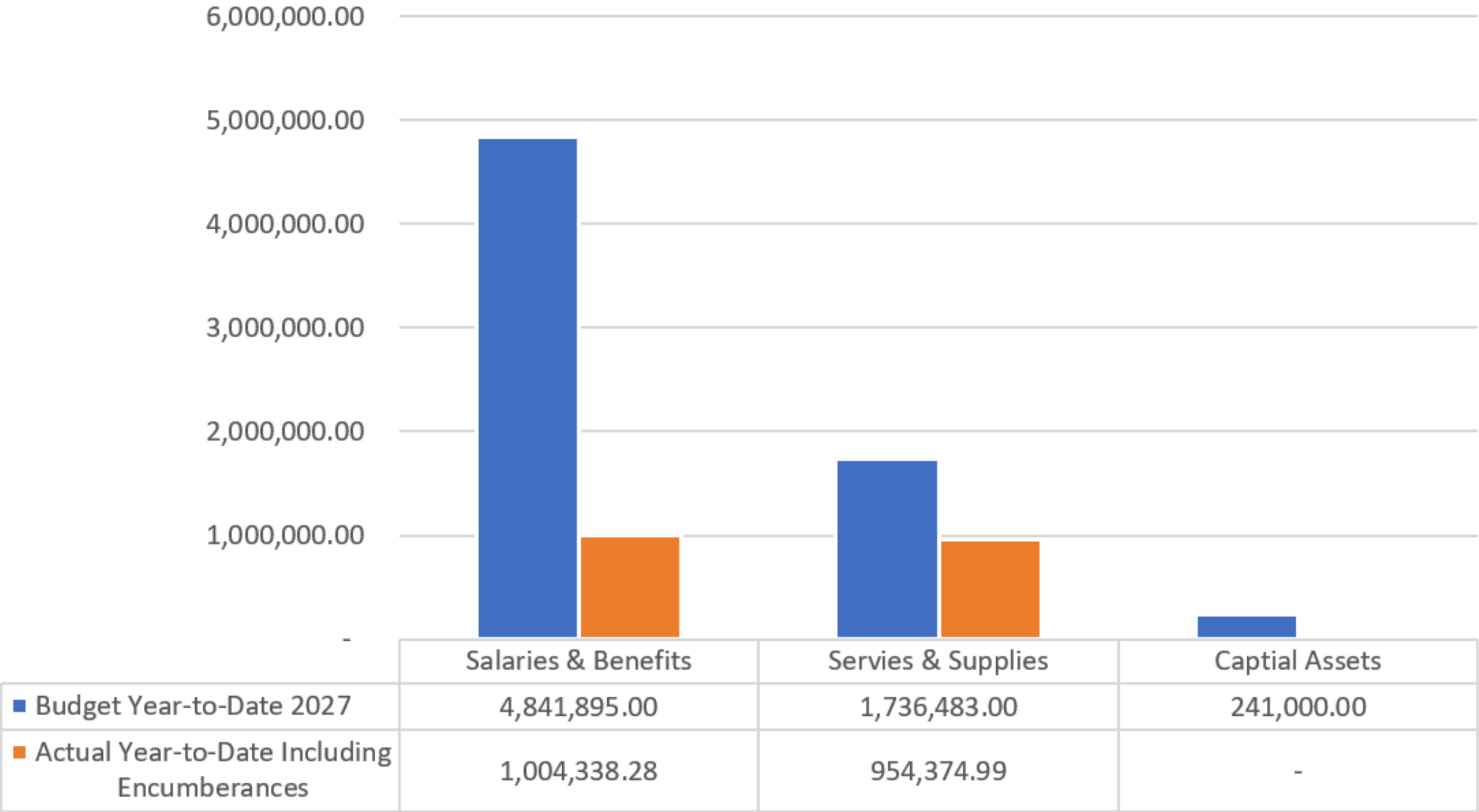
- Salaries & Benefits
- Services & Supplies
- Capital Assets



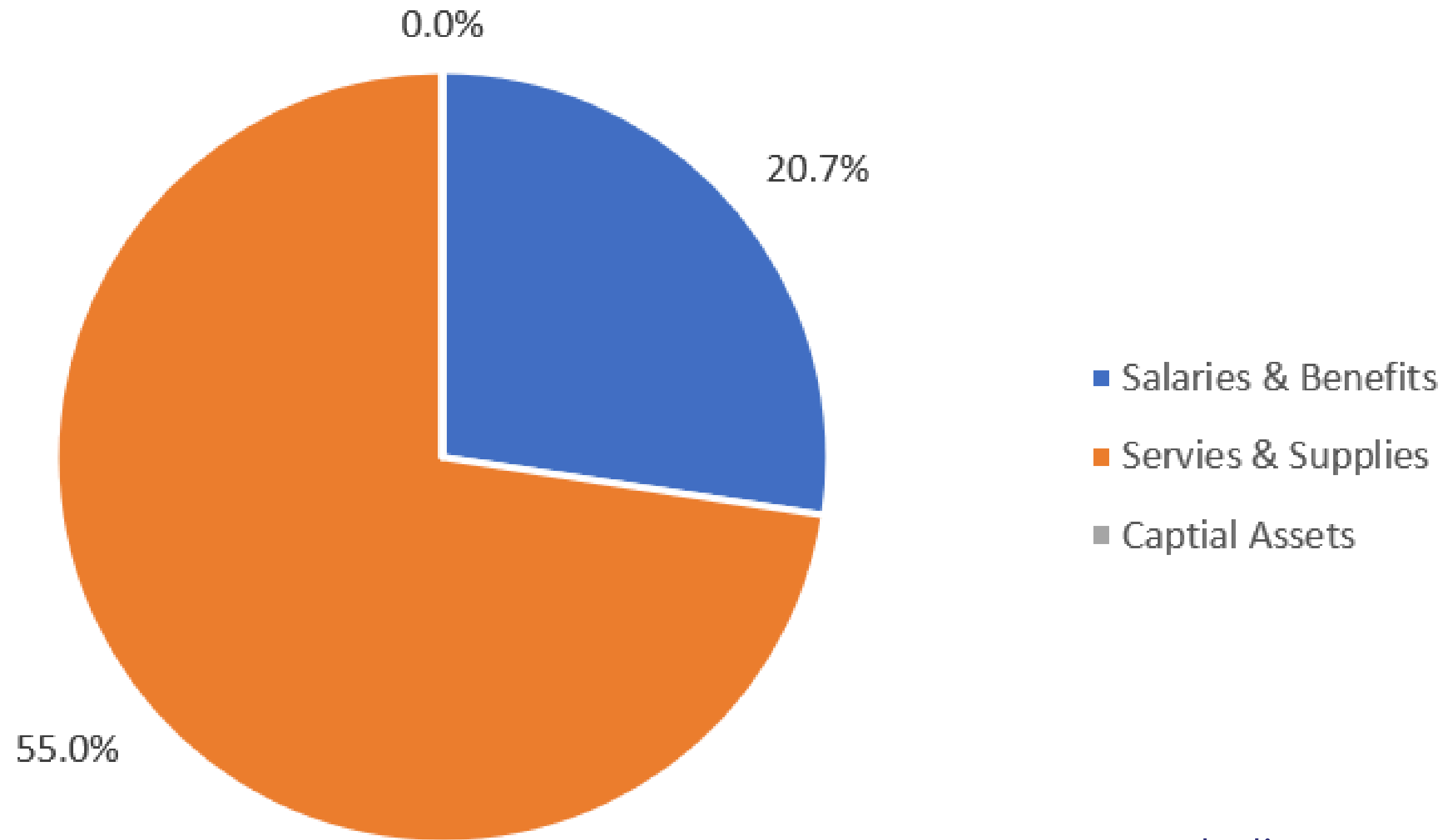
Expenditures: Budget to Actual

	Actual	Actual	Actual	Legal Budget	Actual	Encumbrance	Percentage of
	Year-to-Date	Year-to-Date	Year-to-Date	Year-to-Date	Quarter-to-Date	Year-to-Date	Budget
	Qtr1-24	Qtr1-25	Qtr1-26	\$2,027	Qtr1-27	2027	YTD
SALARIES & BENEFITS	\$1,013,792	\$1,212,561	\$1,102,932	\$4,841,895	\$990,041	\$14,297	20.4%
SERVICES & SUPPLIES	\$480,615	\$298,302	\$424,540	\$1,736,483	\$512,755	\$441,620	29.5%
DEPRECIATION AND AMORTIZATION	\$64,503	\$64,503	\$62,209	-	\$44,527	-	N/A
CAPITAL OUTLAYS	-	-	-	\$241,000	-	-	0.0%
TRANSFERS OUT	-	\$405,656	-	-	-	-	N/A
EXPENDITURES	\$1,558,910	\$1,981,021	\$1,589,681	\$6,819,378	\$1,475,553	\$454,580	21.6%

Expenditures: Budget to Actual

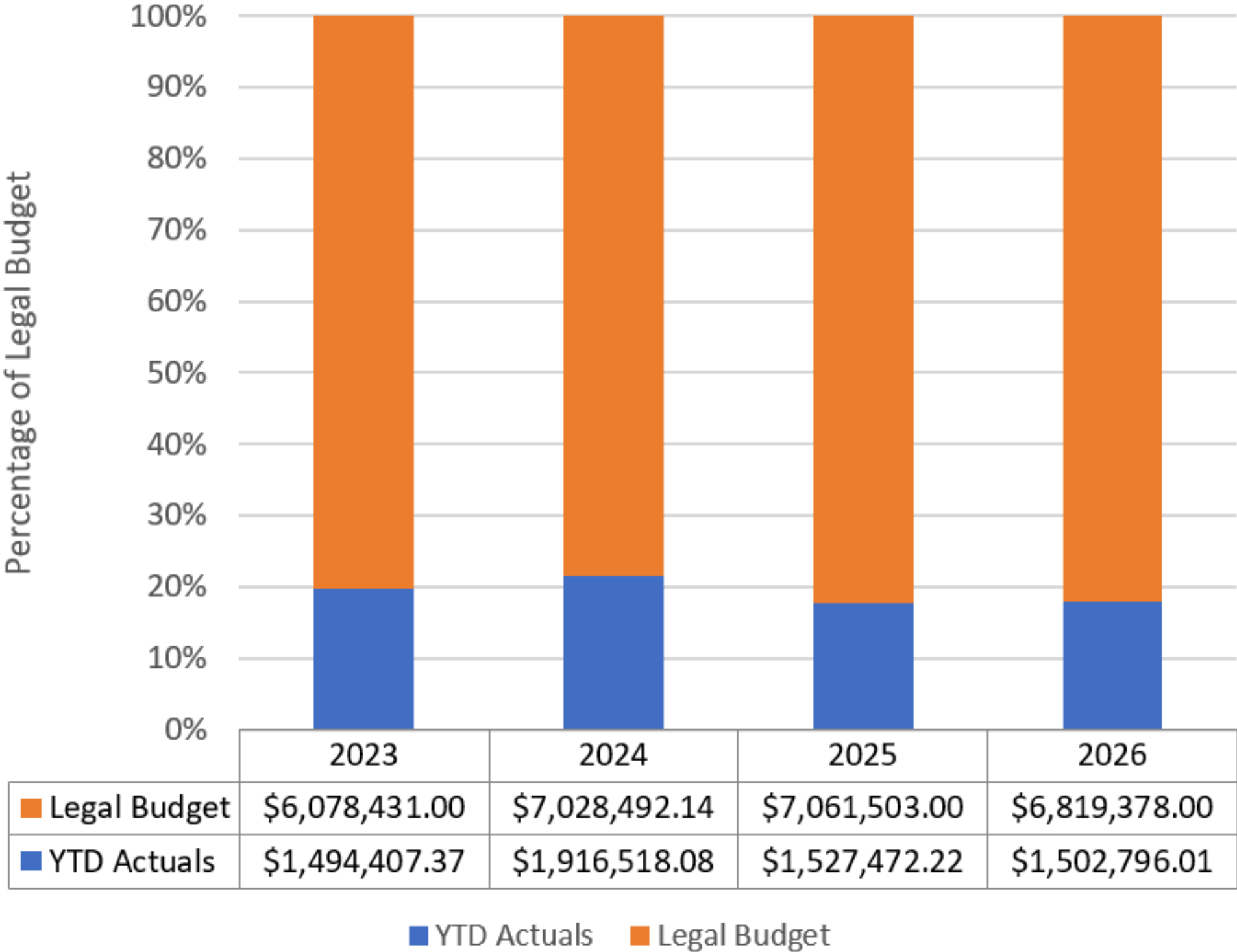


Percentage of Expenditures to Date



*Including encumbrances

Expenditures: Q1 Trend



Year-End Projections

	Legal Budget	Actual	Encumbrance	Manual Projections	Total
	Year-to-Date	Quarter-to-Date	Year-to-Date	in addition to	Projections
	2027	Qtr1-27	2027	Straight-Line Projections	2027
REVENUE	\$6,819,378	\$1,703,696	\$0	\$214,263	\$6,600,521
EXPENDITURES	\$6,819,378	\$1,496,348	\$455,917	\$446,000	\$6,431,392
REVENUE MINUS EXPENDITURES	\$0	\$207,348	\$455,917	\$660,263	\$169,130

Technical Staffing Adjustments

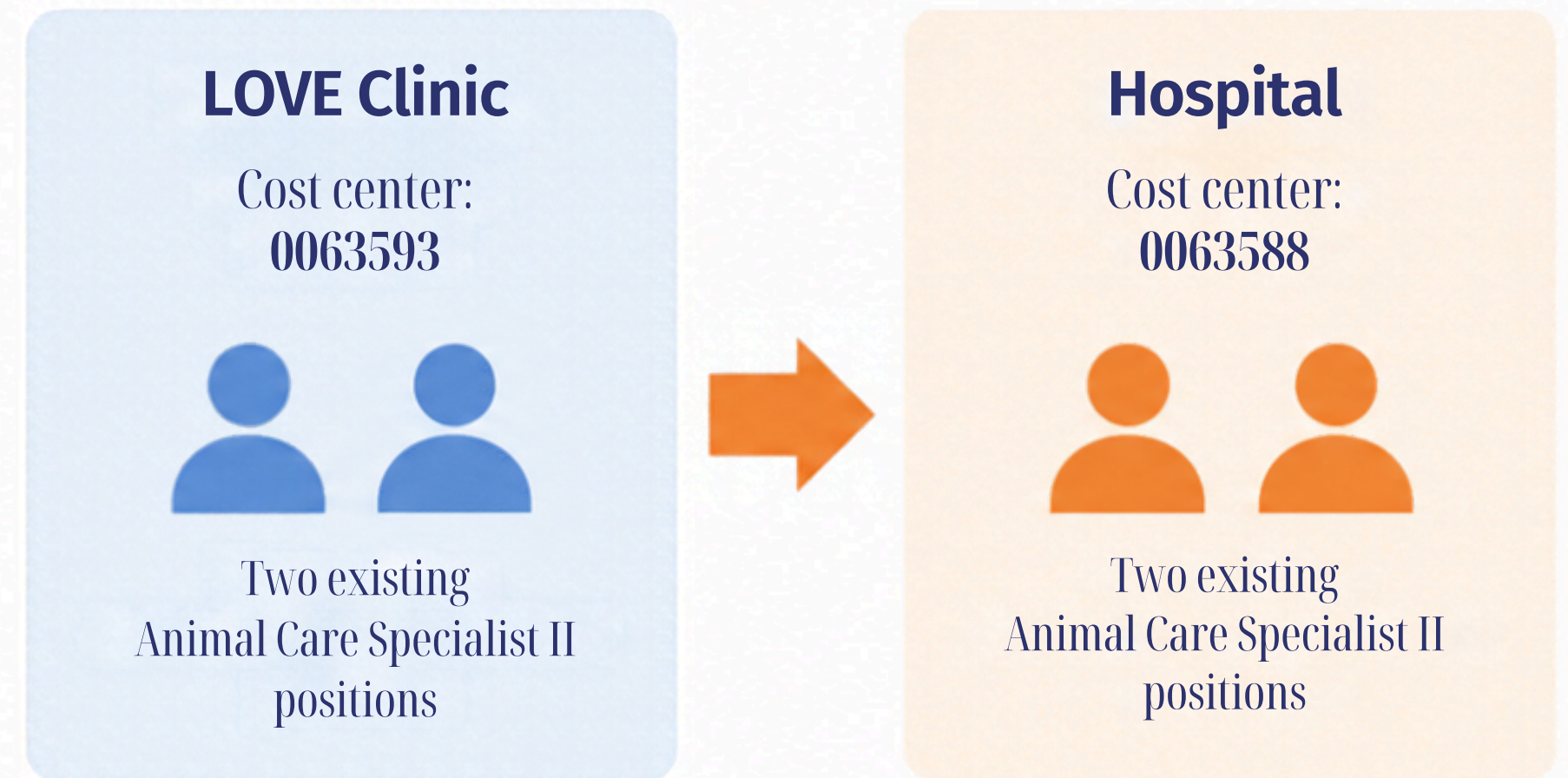
Transfer two existing Animal Care Specialist II positions from the LOVE Clinic to the Hospital.

LOVE Clinic LBU: ASA0004, cost center: 0063593.

Operations LBU: ASA0002, cost center: 0063588.

The positions are already budgeted within the Hospital cost center for FY 2027.

If approved by the JPA Board, staff will request a County Salary and Position Allocation Report update from the Board of Supervisors.



Quarter 1 Budget Recommendation

APPROPRIATIONS

Increase appropriations by \$197,445 for anticipated Countywide Cost Allocation Plan charges.

\$197,445

WHY NOW

CAP costs were not finalized when the FY 2027 budget was adopted, so prior-year estimates served as placeholders.

BALANCED IMPACT

Increase partner contributions by \$197,445 to offset anticipated CAP costs and maintain a balanced Agency budget.

Staff Recommendation

- 1.** Accept the FY 2027 First Quarter Financial Report.
- 2.** Authorize the Executive Director and Auditor-Controller to make the necessary adjustments recommended in the FY 2027 First Quarter Financial Report.

Questions?





**STANISLAUS ANIMAL SERVICES AGENCY
ACTION AGENDA SUMMARY**

AGENDA DATE: Oct 15, 2026

AGENDA #: 7-B

SUBJECT:

Accept the Year-End True-up Report for Fiscal Years 2023, 2024, 2025, and 2026

DISCUSSION:

Each fiscal year, the Stanislaus Animal Services Agency (SASA) conducts a final accounting to determine whether partner agency contributions sufficiently covered their proportionate share of operating costs, based on actual expenditures and revenue received. When a partner agency's contribution does not meet its share of net operating costs, the agency is required to remit the difference. Conversely, if contributions exceed the partner's share, a credit is issued and traditionally applied to the subsequent fiscal year's contributions.

Completion of the annual true-up process was delayed following Fiscal Year 2022 due to staffing transitions in essential fiscal positions, the need for enhanced revenue assessment, and the completion of an in-depth audit verifying the Agency's available fund balance. Consequently, this agenda item presents the consolidated true-up results for Fiscal Years 2023, 2024, and 2025, and 2026.

FISCAL YEAR 2023 TRUE-UP

Fiscal Year 2023 resulted in a surplus of \$1,276,713, attributable to significant operating budget savings and higher-than-projected revenues. SASA achieved \$773,003 in operating savings and realized \$503,711 in additional revenue. These combined factors produced a total partner credit of \$1,276,713. The true-up amounts for each partner agency are detailed in the accompanying documentation.

Agency	Expense Increase/(Decrease)	Revenue (Increase)/Decrease	Contribution Increase/(Decrease)	Intake Percent Increase/Decrease
City of Modesto	\$ (161,359)	\$ (66,613)	\$ (227,971)	-0.4%
City of Ceres	\$ (28,178)	\$ (49,532)	\$ (77,710)	1.4%
City of Patterson	\$ (33,058)	\$ (37,946)	\$ (71,004)	-0.1%
City of Waterford	\$ (19,104)	\$ 10,317	\$ (8,787)	-0.1%
City of Hughson	\$ 12,167	\$ (7,754)	\$ 4,413	0.4%
Stanislaus County	\$ (543,471)	\$ (352,184)	\$ (895,653)	-1.2%
Total	\$ (773,003)	\$ (503,711)	\$ (1,276,713)	

FISCAL YEAR 2024 TRUE-UP

Fiscal Year 2024 closed with a surplus of \$710,062, reflecting continued operational efficiencies and stronger-than-anticipated revenue performance. During this fiscal year, SASA achieved \$333,026 in operating savings and collected an additional \$376,858 in revenue. These combined factors resulted in a total partner credit of \$710,062. Detailed partner agency allocations are provided in the attached report.



Agency	Expense Increase/(Decrease)	Revenue (Increase)/Decrease	Contribution Increase/(Decrease)	Intake Percent Increase/Decrease
City of Modesto	\$ (5,013)	\$ (149,050)	\$ (154,063)	2.9%
City of Ceres	\$ 24,410	\$ (61,368)	\$ (36,958)	2.1%
City of Patterson	\$ (18,000)	\$ (23,399)	\$ (41,399)	-0.3%
City of Waterford	\$ 8,015	\$ (15,175)	\$ (7,160)	-0.2%
City of Hughson	\$ (8,477)	\$ (6,308)	\$ (14,786)	0.0%
Stanislaus County	\$ (334,141)	\$ (121,556)	\$ (455,696)	-4.5%
Total	\$ (333,206)	\$ (376,858)	\$ (710,062)	

FISCAL YEAR 2025 TRUE-UP

Fiscal Year 2025 concluded with a surplus of \$168,933. This positive balance was driven by sustained expenditure management and increases in revenue collections. SASA exceeded its operational expenses by \$171,077 and generated an additional \$340,011 in revenue. Following all applicable adjustments, total credits issued to partner agencies amounted to \$168,933. Partner-specific true-up calculations are included in the attached materials.

Agency	Expense Increase/(Decrease)	Revenue (Increase)/Decrease	Contribution Increase/(Decrease)	Intake Percent Increase/Decrease
City of Modesto	\$ 191,407	\$ (130,177)	\$ 61,230	6.1%
City of Ceres	\$ 33,037	\$ (49,109)	\$ (16,073)	-0.6%
City of Patterson	\$ 22,007	\$ (2,634)	\$ 19,373	0.0%
City of Waterford	\$ 15,370	\$ (10,876)	\$ 4,494	0.1%
City of Hughson	\$ (18,822)	\$ 198	\$ (18,624)	-0.4%
Stanislaus County	\$ (71,921)	\$ (147,412)	\$ (219,333)	-5.3%
Total	\$ 171,077	\$ (340,011)	\$ (168,933)	

FISCAL YEAR 2026 TRUE-UP

Fiscal Year 2026 concluded with a total shortfall of \$65,742. This variance was primarily driven by salaries and benefits costs that exceeded original projections due to cost-of-living adjustments, partially offset by higher-than-anticipated revenues. During the year, SASA incurred \$306,287 in additional expenditures and generated \$240,546 in additional revenue, resulting in a net amount of \$65,742 owed collectively by the partner agencies. The accompanying documentation outlines the true-up amounts allocated to each partner agency.

Agency	Expense Increase/(Decrease)	Revenue (Increase)/Decrease	Contribution Increase/(Decrease)	Intake Percent Increase/Decrease
City of Modesto	\$ 96,232	\$ (41,834)	\$ 54,398	3.9%
City of Ceres	\$ (84,493)	\$ (11,008)	\$ (95,501)	-2.5%
City of Patterson	\$ 39,748	\$ 10,137	\$ 49,885	0.2%
City of Waterford	\$ 2,412	\$ 9,018	\$ 11,430	-0.1%
City of Hughson	\$ 13,889	\$ 904	\$ 14,793	0.0%
Stanislaus County	\$ 238,499	\$ (207,764)	\$ 30,737	-1.6%
Grand Total	\$ 306,287	\$ (240,546)	\$ 65,742	



FY 2023–FY 2026 Cumulative Summary

Across all four fiscal years, the consolidated true-up results in a cumulative net credit of \$2,089,966 to partner agencies.

FY 2023-FY 2026 True-Up Total			
Agency	Expense Increase/(Decrease)	Revenue (Increase)/Decrease	Contribution Increase/(Decrease)
City of Modesto	\$ 121,268	\$ (387,674)	\$ (266,407)
City of Ceres	\$ (55,224)	\$ (171,017)	\$ (226,241)
City of Patterson	\$ 10,697	\$ (53,842)	\$ (43,144)
City of Waterford	\$ 6,693	\$ (6,716)	\$ (23)
City of Hughson	\$ (1,244)	\$ (12,960)	\$ (14,204)
Stanislaus County	\$ (711,034)	\$ (828,916)	\$ (1,539,946)
Grand Total	\$ (628,844)	\$ (1,461,126)	\$ (2,089,966)

Staff recommends that the JPA Board accept the True-Up Report and that staff return in November to present options for the use of the true-up credit balance.

STAFF RECOMMENDATION:

1. Accept the True-Up Report for Fiscal Years 2023, 2024, 2025, and 2026.
2. Direct staff to return in November 2026 with options for the use of the true-up credit balance.

FISCAL IMPACT:

The consolidated true-up for FY 2023 through FY 2026 results in a cumulative net credit of \$2,089,966 to partner agencies. This amount reflects operating savings and revenue gains in the three surplus years, offset by the FY 2026 shortfall.

Adoption of this item will increase the Agency's total operating budget. Subject to Board approval, \$340,969 of available true-up funds will be appropriated to establish a contingency fund equal to 5 percent of the approved annual budget. Additional appropriations will support one-time Strategic Plan initiatives, including expanded spay and neuter capacity, staff development and retention programs, and customer service enhancements. Partner agency credits or charges will be issued in October 2026 in accordance with final allocations.

AGENCY BOARD ACTION:

On motion of _____; Seconded by _____

and approved by the following vote:

Ayes: _____

Noes: _____

Excused or Absent: _____

Abstaining: _____

1) _____ Approved as recommended.



2)_____

3)_____



Denied.

Approved as amended.



Motion:

Stanislaus Animal Services Agency
FY 2023 Year-End Budget Accounting

	FY 2023 Expenditures	
Agency Expense (Fund 7900)	4,830,367	
* Less Accounting Adjustment	-	Low Barrier Shelter Costs
Total Agency Expense (Fund 7900)	4,830,367	
Less Admin Expense (Org 63584)	1,563,947	
Total Adjusted Expenditures	3,266,420	

	FY 2023 Operational Expense	% of Admin Expense	Allocation of Admin Expense	
Animal Care (Shelter) Org 63586	1,078,488	33.02%	516,375	
Client Services Org 63587	694,272	21.25%	332,414	
Vet Services Org 63588	617,278	18.90%	295,550	
Canvassing Org 63592	20,526	0.63%	9,828	
Animal Control (Field) Org 63585	855,857	26.20%	409,780	
	3,266,420	100.00%	1,563,947	4,830,367 Total Expense

	Operational Expense	Admin Expense	Adjustments	Total Expenses
Animal Care (Shelter) Org 63586	1,078,488	516,375	-	1,594,863
Client Services Org 63587	694,272	332,414	-	1,026,686
Vet Services Org 63588	617,278	295,550	-	912,828
Canvassing Org 63592	20,526	9,828	-	30,354
Animal Control (Field) Org 63585	855,857	409,780	-	1,265,637
Total Agency Expense	3,266,420	1,563,947	-	4,830,367

Agency Detail

	Agency	Percentage of Animals Taken into the Shelter	Animal Care (Shelter)	Client Services	Vet Services	Canvassing	Animal Control (Field)	Total	Percent of Overall Cost	% to Reallocate	Field
000116	City of Modesto	32.6%	519,364	334,338	297,260	9,885	-	1,160,847	24.0%		
000117	City of Ceres	12.0%	190,818	122,838	109,216	3,632	224,553	651,056	13.5%	12.0%	17.7%
000119	City of Patterson	3.3%	53,307	34,316	30,511	1,015	62,731	181,880	3.8%	3.3%	5.0%
000120	City of Waterford	1.4%	21,976	14,147	12,578	418	25,861	74,979	1.6%	1.4%	2.0%
000118	City of Hughson	1.4%	22,846	14,707	13,076	435	26,885	77,949	1.6%	1.4%	2.1%
000115	Stanislaus County	49.3%	786,552	506,340	450,187	14,970	925,607	2,683,656	55.6%	49.3%	73.1%
	Total	100.0%	1,594,863	1,026,686	912,828	30,354	1,265,637	4,830,367	100.0%	0.7	1.00

Stanislaus Animal Services Agency
FY 2023 Year-End Budget Accounting

Summary

Agency		FY 2023 Actual Expense A	FY 2023 Actual Revenue B	FY 2023 Actual Contribution Collected C	Difference Underpaid/(Overpaid) A - B - C = D	Total Adjusted YE Contribution C + D = E	*Adjustment - Low Barrier Shelter Costs F	Adjusted Refund D + F = G
000116	City of Modesto	1,160,847	584,123	804,696	(227,971)	576,725	-	(227,971)
000117	City of Ceres	651,056	199,566	530,775	(79,285)	451,490		(79,285)
000119	City of Patterson	181,880	103,215	112,583	(33,918)	78,665		(33,918)
000120	City of Waterford	74,979	25,738	58,247	(9,006)	49,241		(9,006)
000118	City of Hughson	77,949	30,271	43,417	4,261	47,678		4,261
000115	Stanislaus County	2,683,656	768,888	2,818,523	(903,754)	1,914,769	-	(903,754)
Total		4,830,367	1,711,800	4,368,241	(1,249,674)	3,118,567	-	(1,249,674)
					<i>Post Closing Payables</i>		<i>Post Closing Payables</i>	

Stanislaus Animal Services Agency
FY 2023 Year-End Budget Accounting

	FY 2023 Adopted Budget			
Agency	Expense	Revenue	Contribution	Intake %
City of Modesto	1,322,206	517,510	804,696	33.0%
City of Ceres	679,234	150,034	529,200	10.6%
City of Patterson	214,938	65,269	149,669	3.4%
City of Waterford	94,083	36,055	58,028	1.5%
City of Hughson	65,782	22,517	43,265	1.0%
Stanislaus County	3,227,127	416,704	2,810,423	50.5%
Grand Total	5,603,370	1,208,089	4,395,281	100%

	FY 2023 Actuals			
Agency	Expense	Revenue	Contribution	Intake %
City of Modesto	1,160,847	584,123	576,725	32.6%
City of Ceres	651,056	199,566	451,490	12.0%
City of Patterson	181,880	103,215	78,665	3.3%
City of Waterford	74,979	25,738	49,241	1.4%
City of Hughson	77,949	30,271	47,678	1.4%
Stanislaus County	2,683,656	768,888	1,914,769	49.3%
Grand Total	4,830,367	1,711,800	3,118,567	100%

	Variance			
Agency	Expense Increase/(Decrease)	Revenue (Increase)/ Decrease	Contribution Increase/ (Decrease)	Intake %
City of Modesto	(161,359)	(66,613)	(227,971)	-0.4%
City of Ceres	(28,178)	(49,532)	(77,710)	1.4%
City of Patterson	(33,058)	(37,946)	(71,004)	-0.1%
City of Waterford	(19,104)	10,317	(8,787)	-0.1%
City of Hughson	12,167	(7,754)	4,413	0.4%
Stanislaus County	(543,471)	(352,184)	(895,653)	-1.2%
Grand Total	(773,003)	(503,711)	(1,276,713)	0%

FY 2023	(773,002.83)										
Agency	Shelter		Client Services		Vet		Canvassing		Animal Control		Total
City of Modesto	519,364	33%	334,338	32.6%	297,260	32.6%	9,885	0.0%	-	0.0%	1,160,848
City of Ceres	190,818	12%	122,838	12.0%	109,216	12.0%	3,632	0.0%	224,553	17.7%	651,056
City of Patterson	53,307	3%	34,316	3.3%	30,511	3.3%	1,015	0.0%	62,731	5.0%	181,880
City of Waterford	21,976	1%	14,147	1.4%	12,578	1.4%	418	0.0%	25,861	2.0%	74,979
City of Hughson	22,846	1%	14,707	1.4%	13,076	1.4%	435	0.0%	26,885	2.1%	77,949
Stanislaus County	786,552	49%	506,340	49.3%	450,187	49.3%	14,970	0.0%	925,607	73.1%	2,683,658
Total	1,594,863	100%	1,026,686		912,828		30,354		1,265,637		4,830,370

Stanislaus Animal Services Agency
FY 2023 Year-End Budget Accounting

Agency	Percentage of Animals Taken into the Shelter	Percentages to Reallocate	Canvassing & Animal Control
City of Modesto	32.6%		
City of Ceres	12.0%	12.0%	17.7%
City of Patterson	3.3%	3.3%	5.0%
City of Waterford	1.4%	1.4%	2.0%
City of Hughson	1.4%	1.4%	2.1%
Stanislaus County	49.3%	49.3%	73.1%
Total	100%	67%	100%

Stanislaus Animal Services Agency
FY 2024 Year-End Budget Accounting

	FY 2024 Expenditures	
Agency Expense (Fund 7900)	5,743,958	
* Less Accounting Adjustment	-	Low Barrier Shelter Costs
Total Agency Expense (Fund 7900)	5,743,958	
Less Admin Expense (Org 63584)	1,650,823	
Total Adjusted Expenditures	4,093,135	

	FY 2024 Operational Expense	% of Admin Expense	Allocation of Admin Expense	
Animal Care (Shelter) Org 63586	1,383,815	33.81%	558,114	
Client Services Org 63587	743,460	18.16%	299,849	
Vet Services Org 63588	850,449	20.78%	342,999	
Canvassing Org 63592	81,345	1.99%	32,807	
Animal Control (Field) Org 63585	1,034,066	25.26%	417,055	
	4,093,135	100.00%	1,650,823	5,743,958 Total Expense

	Operational Expense	Admin Expense	Adjustments	Total Expenses
Animal Care (Shelter) Org 63586	1,383,815	558,114	-	1,941,929
Client Services Org 63587	743,460	299,849	-	1,043,308
Vet Services Org 63588	850,449	342,999	-	1,193,448
Canvassing Org 63592	81,345	32,807	-	114,152
Animal Control (Field) Org 63585	1,034,066	417,055	-	1,451,121
Total Agency Expense	4,093,135	1,650,823	-	5,743,958

Agency Detail

	Agency	Percentage of Animals Taken into the Shelter	Animal Care (Shelter)	Client Services	Vet Services	Canvassing	Animal Control (Field)	Total	Percent of Overall Cost	% to Reallocate	Field
000116	City of Modesto	35.9%	697,888	374,943	428,900	41,024	-	1,542,754	26.9%		
000117	City of Ceres	12.7%	246,622	132,499	151,566	14,497	287,674	832,857	14.5%	12.7%	19.8%
000119	City of Patterson	3.1%	60,344	32,420	37,085	3,547	70,388	203,784	3.5%	3.1%	4.9%
000120	City of Waterford	1.3%	24,925	13,391	15,318	1,465	29,073	84,172	1.5%	1.3%	2.0%
000118	City of Hughson	1.0%	18,803	10,102	11,556	1,105	21,933	63,498	1.1%	1.0%	1.5%
000115	Stanislaus County	46.0%	893,349	479,955	549,024	52,514	1,042,052	3,016,893	52.5%	46.0%	71.8%
	Total	100.0%	1,941,929	1,043,308	1,193,448	114,152	1,451,121	5,743,958	100.0%	0.6	1.00

Stanislaus Animal Services Agency
FY 2024 Year-End Budget Accounting

Summary

Agency		FY 2024 Actual Expense A	FY 2024 Actual Revenue B	FY 2024 Actual Contribution Collected C	Difference Underpaid/(Overpaid) A - B - C = D	Total Adjusted YE Contribution C + D = E	*Adjustment - Low Barrier Shelter Costs F	Adjusted Refund D + F = G
000116	City of Modesto	1,542,754	699,210	998,109	(154,566)	843,543	-	(154,566)
000117	City of Ceres	832,857	222,649	647,318	(37,110)	610,208		(37,110)
000119	City of Patterson	203,784	93,419	151,800	(41,435)	110,365		(41,435)
000120	City of Waterford	84,172	43,702	47,646	(7,177)	40,469		(7,177)
000118	City of Hughson	63,498	33,106	45,189	(14,797)	30,392		(14,797)
000115	Stanislaus County	3,016,893	519,573	2,953,567	(456,247)	2,497,320	-	(456,247)
Total		5,743,958	1,611,661	4,843,629	(711,332)	4,132,297	-	(711,332)
					Post Closing Payables		Post Closing Payables	

Stanislaus Animal Services Agency
FY 2024 Year-End Budget Accounting

FY 2024 Adopted Budget				
Agency	Expense	Revenue	Contribution	Intake %
City of Modesto	1,548,268	550,160	998,109	33.0%
City of Ceres	808,599	161,281	647,318	10.6%
City of Patterson	221,821	70,020	151,800	3.4%
City of Waterford	76,172	28,527	47,646	1.5%
City of Hughson	71,987	26,798	45,189	1.0%
Stanislaus County	3,351,584	398,017	2,953,567	50.5%
Grand Total	6,078,431	1,234,803	4,843,629	100%

FY 2024 Actuals				
Agency	Expense	Revenue	Contribution	Intake %
City of Modesto	1,542,754	699,210	843,543	35.9%
City of Ceres	832,857	222,649	610,208	12.7%
City of Patterson	203,784	93,419	110,365	3.1%
City of Waterford	84,172	43,702	40,469	1.3%
City of Hughson	63,498	33,106	30,392	1.0%
Stanislaus County	3,016,893	519,573	2,497,320	46.0%
Grand Total	5,743,958	1,611,661	4,132,297	100%

Variance				
Agency	Expense Increase/(Decrease)	Revenue (Increase)/ Decrease	Contribution Increase/ (Decrease)	Intake %
City of Modesto	(5,514)	(149,050)	(154,565)	2.9%
City of Ceres	24,258	(61,368)	(37,110)	2.1%
City of Patterson	(18,037)	(23,399)	(41,436)	-0.3%
City of Waterford	8,000	(15,175)	(7,176)	-0.2%
City of Hughson	(8,489)	(6,308)	(14,797)	0.0%
Stanislaus County	(334,691)	(121,556)	(456,246)	-4.5%
Grand Total	(334,473)	(376,858)	(711,330)	0%

FY 2023 (334,473.01)											
Agency	Shelter		Client Services		Vet		Canvassing		Animal Control		Total
City of Modesto	697,888	36%	374,943	35.9%	428,900	35.9%	41,024	0.0%	-	0.0%	1,542,755
City of Ceres	246,622	13%	132,499	12.7%	151,566	12.7%	14,497	0.0%	287,674	19.8%	832,858
City of Patterson	60,344	3%	32,420	3.1%	37,085	3.1%	3,547	0.0%	70,388	4.9%	203,784
City of Waterford	24,925	1%	13,391	1.3%	15,318	1.3%	1,465	0.0%	29,073	2.0%	84,172
City of Hughson	18,803	1%	10,102	1.0%	11,556	1.0%	1,105	0.0%	21,933	1.5%	63,498
Stanislaus County	893,349	46%	479,955	46.0%	549,024	46.0%	52,514	0.0%	1,042,052	71.8%	3,016,894
Total	1,941,929	100%	1,043,308		1,193,448		114,152		1,451,121		5,743,961

26.9%

14.5%

3.5%

1.5%

1.1%

52.5%

Agency	Percentage of Animals Taken into the Shelter	Percentages to Reallocate	Canvassing & Animal Control
City of Modesto	35.9%		
City of Ceres	12.7%	12.7%	19.8%

Stanislaus Animal Services Agency
FY 2024 Year-End Budget Accounting

City of Patterson	3.1%	3.1%	4.9%
City of Waterford	1.3%	1.3%	2.0%
City of Hughson	1.0%	1.0%	1.5%
Stanislaus County	46.0%	46.0%	71.8%
Total	100%	64%	100%

Stanislaus Animal Services Agency
FY 2025 Year-End Budget Accounting

	FY 2025 Expenditures	
Agency Expense (Fund 7900)	6,909,989	
* Less Accounting Adjustment	-	Low Barrier Shelter Costs
Total Agency Expense (Fund 7900)	6,909,989	
Less Admin Expense (Org 63584)	2,190,675	
Total Adjusted Expenditures	4,719,314	

	FY 2025 Operational Expense	% of Admin Expense	Allocation of Admin Expense	
Animal Care (Shelter) Org 63586	1,534,544	32.52%	712,325	
Client Services Org 63587	767,169	16.26%	356,115	
Vet Services Org 63588	813,830	17.24%	377,774	
Canvassing Org 63592	15,994	0.34%	7,424	
Animal Control (Field) Org 63585	1,044,660	22.14%	484,924	
LOVE Clinic Org 63593	543,117	11.51%	252,112	
	4,719,314	100.00%	2,190,675	6,909,989 Total Expense

	Operational Expense	Admin Expense	Adjustments	Total Expenses
Animal Care (Shelter) Org 63586	1,534,544	712,325	-	2,246,869
Client Services Org 63587	767,169	356,115	-	1,123,284
Vet Services Org 63588	813,830	377,774	-	1,191,604
Canvassing Org 63592	15,994	7,424	-	23,418
Animal Control (Field) Org 63585	1,044,660	484,924	-	1,529,585
LOVE Clinic Org 63593	543,117	252,112	-	795,229
Total Agency Expense	4,719,314	2,190,675	-	6,909,989

Agency Detail

Agency		Percentage of Animals Taken into the Shelter	Animal Care (Shelter)	Client Services	Vet Services	Canvassing	Animal Control (Field)	LOVE Clinic	Total	Percent of Overall Cost	% to Reallocate	Field
000116	City of Modesto	39.2%	880,939	440,410	467,197	9,182	-	311,789	2,109,516	34.5%		
000117	City of Ceres	11.3%	253,433	126,699	134,406	2,641	283,797	89,697	890,673	14.6%	11.3%	18.6%
000119	City of Patterson	3.3%	74,682	37,336	39,607	778	83,630	26,432	262,465	4.3%	3.3%	5.5%
000120	City of Waterford	1.5%	32,701	16,348	17,343	341	36,619	11,574	114,926	1.9%	1.5%	2.4%
000118	City of Hughson	1.0%	23,421	11,709	12,421	244	26,227	8,289	82,312	1.3%	1.0%	1.7%
000115	Stanislaus County	43.7%	981,693	490,781	520,631	10,232	1,099,312	347,448	3,450,097	56.4%	43.7%	71.9%
	Total	100.0%	2,246,869	1,123,284	1,191,604	23,418	1,529,585	795,229	6,114,760	100.0%	0.6	1.00

Stanislaus Animal Services Agency
FY 2025 Year-End Budget Accounting

Summary

Agency		FY 2025 Actual Expense A	FY 2025 Actual Revenue B	FY 2025 Actual Contribution Collected C	Difference Underpaid/(Overpaid) A - B - C = D	Total Adjusted YE Contribution C + D = E	*Adjustment - Low Barrier Shelter Costs F	Adjusted Refund D + F = G
000116	City of Modesto	2,109,516	882,232	1,148,264	79,021	1,227,284	-	79,021
000117	City of Ceres	890,673	262,937	650,378	(22,642)	627,736		(22,642)
000119	City of Patterson	262,465	92,540	152,438	17,488	169,925		17,488
000120	City of Waterford	114,926	50,073	61,207	3,645	64,852		3,645
000118	City of Hughson	82,312	34,384	67,158	(19,231)	47,927		(19,231)
000115	Stanislaus County	3,450,097	728,042	2,966,833	(244,778)	2,722,055	-	(244,778)
Total		6,909,989	2,050,209	5,046,276	(186,496)	4,859,780	-	(186,496)
					<i>Post Closing Payables</i>		<i>Post Closing Payables</i>	

Stanislaus Animal Services Agency
FY 2025 Year-End Budget Accounting

FY 2025 Adopted Budget				
Agency	Expense	Revenue	Contribution	Intake %
City of Modesto	1,680,441	532,227	1,148,214	32.6%
City of Ceres	800,964	150,587	650,337	12.0%
City of Patterson	223,758	71,270	152,448	3.3%
City of Waterford	92,243	31,037	61,206	1.4%
City of Hughson	95,896	28,738	67,158	1.4%
Stanislaus County	3,302,492	335,660	2,966,832	49.3%
Grand Total	6,195,794	1,149,519	5,046,195	100%

FY 2025 Actuals				
Agency	Expense	Revenue	Contribution	Intake %
City of Modesto	2,109,516	882,232	1,227,284	39.2%
City of Ceres	890,673	262,937	627,736	11.3%
City of Patterson	262,465	92,540	169,925	3.3%
City of Waterford	114,926	50,073	64,852	1.5%
City of Hughson	82,312	34,384	47,927	1.0%
Stanislaus County	3,450,097	728,042	2,722,055	43.7%
Grand Total	6,909,989	2,050,209	4,859,780	100%

Variance				
Agency	Expense Increase/(Decrease)	Revenue (Increase)/ Decrease	Contribution Increase/ (Decrease)	Intake %
City of Modesto	429,075	(350,005)	79,070	6.6%
City of Ceres	89,709	(112,350)	(22,641)	-0.7%
City of Patterson	38,707	(21,270)	17,437	0.0%
City of Waterford	22,683	(19,036)	3,646	0.1%
City of Hughson	(13,584)	(5,646)	(19,231)	-0.4%
Stanislaus County	147,605	(392,382)	(244,776)	-5.6%
Grand Total	714,195	(900,690)	(186,494)	0%

FY 2023											714,194.72
Agency	Shelter		Client Services		Vet		Canvassing		Animal Control		Total
City of Modesto	880,939	39%	440,410	39.2%	467,197	39.2%	9,182	0.0%	-	0.0%	1,797,729
City of Ceres	253,433	11%	126,699	11.3%	134,406	11.3%	2,641	0.0%	283,797	18.6%	800,977
City of Patterson	74,682	3%	37,336	3.3%	39,607	3.3%	778	0.0%	83,630	5.5%	236,033
City of Waterford	32,701	1%	16,348	1.5%	17,343	1.5%	341	0.0%	36,619	2.4%	103,352
City of Hughson	23,421	1%	11,709	1.0%	12,421	1.0%	244	0.0%	26,227	1.7%	74,022
Stanislaus County	981,693	44%	490,781	43.7%	520,631	43.7%	10,232	0.0%	1,099,312	71.9%	3,102,650
Total	2,246,869	100%	1,123,284		1,191,604		23,418		1,529,585		6,114,763

Agency	Percentage of Animals Taken into the Shelter	Percentages to Reallocate	Canvassing & Animal Control
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Stanislaus Animal Services Agency
FY 2025 Year-End Budget Accounting

City of Modesto	39.2%		
City of Ceres	11.3%	11.3%	18.6%
City of Patterson	3.3%	3.3%	5.5%
City of Waterford	1.5%	1.5%	2.4%
City of Hughson	1.0%	1.0%	1.7%
Stanislaus County	43.7%	43.7%	71.9%
Total	100%	61%	100%

Stanislaus Animal Services Agency
FY 2026 Year-End Budget Accounting

	FY 2026 Expenditures	
Agency Expense (Fund 7900)	6,949,038	
* Less Accounting Adjustment	-	Low Barrier Shelter Costs
Total Agency Expense (Fund 7900)	6,949,038	
Less Admin Expense (Org 63584)	1,983,574	
Total Adjusted Expenditures	4,965,464	

	FY 2026 Operational Expense	% of Admin Expense	Allocation of Admin Expense	
Animal Care (Shelter) Org 63586	1,573,748	31.69%	628,671	
Client Services Org 63587	830,216	16.72%	331,650	
Vet Services Org 63588	1,179,246	23.75%	471,078	
Canvassing Org 63592	5,102	0.10%	2,038	
Animal Control (Field) Org 63585	1,145,645	23.07%	457,655	
LOVE Clinic Org 63593	231,508	4.66%	92,481	
	4,965,464	100.00%	1,983,574	6,949,038 Total Expense

	Operational Expense	Admin Expense	Adjustments	Total Expenses
Animal Care (Shelter) Org 63586	1,573,748	628,671	-	2,202,419
Client Services Org 63587	830,216	331,650	-	1,161,866
Vet Services Org 63588	1,179,246	471,078	-	1,650,323
Canvassing Org 63592	5,102	2,038	-	7,140
Animal Control (Field) Org 63585	1,145,645	457,655	-	1,603,301
LOVE Clinic Org 63593	231,508	92,481	-	323,989
Total Agency Expense	4,965,464	1,983,574	-	6,949,038

Agency Detail

	Agency	Percentage of Animals Taken into the Shelter	Animal Care (Shelter)	Client Services	Vet Services	Canvassing	Animal Control (Field)	LOVE Clinic
000116	City of Modesto	39.4%	868,330	458,079	650,659	2,815	-	127,736
000117	City of Ceres	11.2%	247,388	130,507	185,373	802	297,309	36,392
000119	City of Patterson	3.3%	71,788	37,871	53,792	233	86,274	10,560
000120	City of Waterford	1.2%	25,792	13,606	19,327	84	30,997	3,794
000118	City of Hughson	1.0%	22,783	12,019	17,072	74	27,380	3,351
000115	Stanislaus County	43.9%	966,339	509,783	724,100	3,133	1,161,341	142,154
	Total	100.0%	2,202,419	1,161,866	1,650,323	7,140	1,603,301	323,989

Stanislaus Animal Services Agency
FY 2026 Year-End Budget Accounting

Summary								
Agency		FY 2026 Actual Expense A	FY 2026 Actual Revenue B	FY 2026 Actual Contribution Collected C	Difference Underpaid/(Overpaid) A - B -C = D	Total Adjusted YE Contribution C + D = E	*Adjustment - Low Barrier Shelter Costs F	Adjusted Refund + F = G
000116	City of Modesto	2,107,620	670,144	1,383,077	54,398	1,437,475	-	54,398
000117	City of Ceres	897,772	187,194	806,079	(95,501)	710,578		(95,501)
000119	City of Patterson	260,518	63,706	146,927	49,885	196,812		49,885
000120	City of Waterford	93,599	32,437	49,732	11,430	61,162		11,430
000118	City of Hughson	82,679	22,415	45,472	14,792	60,264		14,792
000115	Stanislaus County	3,506,850	560,136	2,915,978	30,736	2,946,714	-	30,736
Total		6,949,038	1,536,032	5,347,265	65,741	5,413,006	-	65,741
					Post Closing Payables		Post Closing Payable	

Stanislaus Animal Services Agency
FY 2026 Year-End Budget Accounting

		FY 2026 Adopted Budget			
Agency		Expense	Revenue	Contribution	Intake %
	City of Modesto	2,011,387	628,311	1,383,077	35.5%
	City of Ceres	982,265	176,186	806,079	13.7%
	City of Patterson	220,770	73,843	146,927	3.1%
	City of Waterford	91,187	41,456	49,732	1.3%
	City of Hughson	68,791	23,319	45,472	1.0%
	Stanislaus County	3,268,351	352,372	2,915,978	45.5%
	Grand Total	6,642,750	1,295,486	5,347,264	100%

		FY 2026 Actuals			
Agency		Expense	Revenue	Contribution	Intake %
	City of Modesto	2,107,620	670,144	1,437,475	39.4%
	City of Ceres	897,772	187,194	710,578	11.2%
	City of Patterson	260,518	63,706	196,812	3.3%
	City of Waterford	93,599	32,437	61,162	1.2%
	City of Hughson	82,679	22,415	60,264	1.0%
	Stanislaus County	3,506,850	560,136	2,946,714	43.9%
	Grand Total	6,949,038	1,536,032	5,413,006	100%

		Variance			
Agency		Expense Increase/(Decrease)	Revenue (Increase)/Decrease	Contribution Increase/(Decrease)	Intake %
	City of Modesto	96,232	(41,834)	54,398	3.9%
	City of Ceres	(84,493)	(11,008)	(95,501)	-2.5%
	City of Patterson	39,748	10,137	49,885	0.2%
	City of Waterford	2,412	9,018	11,430	-0.1%
	City of Hughson	13,889	904	14,793	0.0%
	Stanislaus County	238,499	(207,764)	30,737	-1.6%
	Grand Total	306,287	(240,546)	65,742	0%

SASA REVENUE & TRUE-UP REPORT

October 15, 2026

OVERVIEW OF RESTRICTED REVENUES

- **SASA collects dog licensing fees, fines, and penalties under California Food and Agriculture Code Sections 30652 and 30804.7, and Stanislaus County Code Title 7.**
- **These revenues are restricted and must be used only for specific purposes.**

USE OF DOG LICENSING FEES (F&A §30652)

Funds must be used in the following order:

- **Administrative costs for issuing dog license tags**
- **Enforcement of animal control laws and ordinances**
- **Payment of damages to livestock owners harmed by dogs**
- **Emergency care for animals seized under PC §597.1**

UNALTERED DOG FEES & PENALTIES

Must follow the same required spending order as §30652.

**Administrative
licensing costs**

**Enforcement of
animal laws**

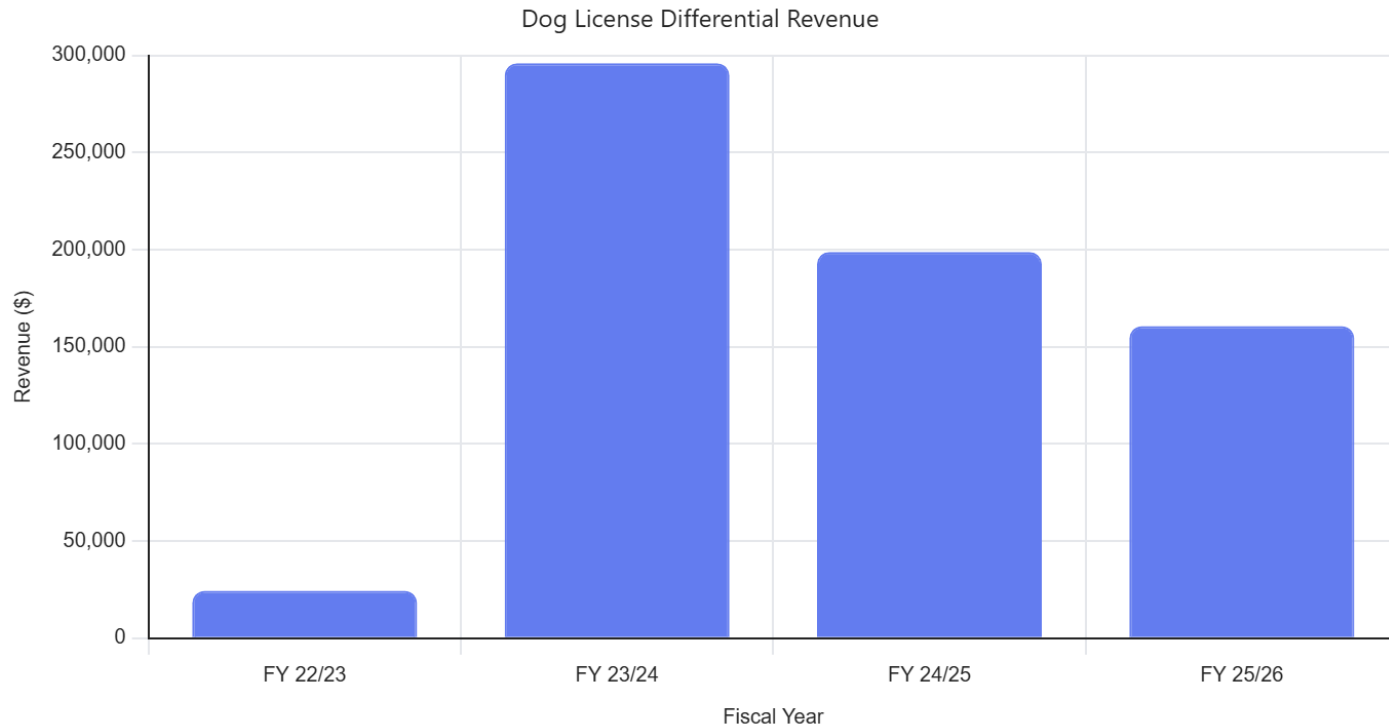
**Damages to
livestock owners**

**Emergency care
under PC §597.1**



**Remaining funds must support SASA-operated
spay/neuter programs (County Code 7.20.010).**

LICENSE DIFFERENTIAL REVENUE BY FISCAL YEAR

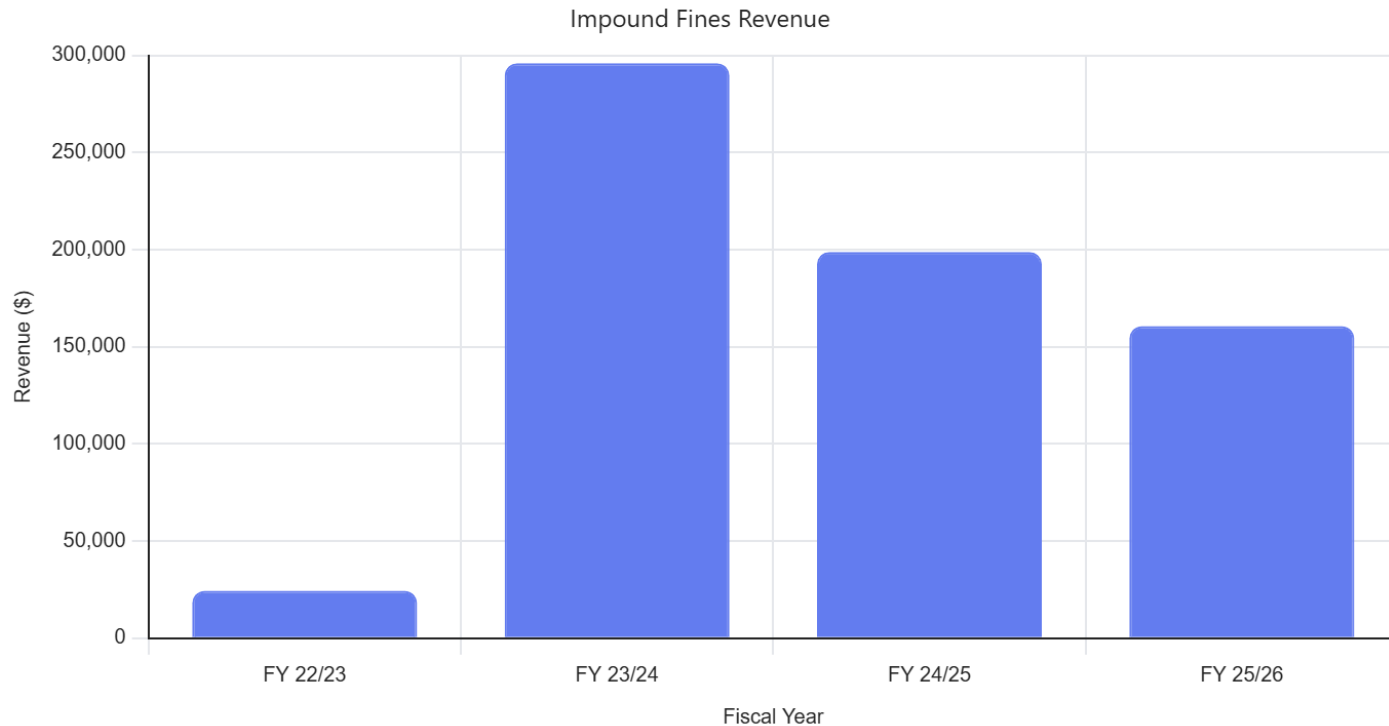


IMPOUND FINES FOR UNALTERED DOGS (F&A §30804.7)

Funds may only be used for:

- **Humane education**
- **Low-cost spay/neuter programs**
- **Costs related to compliance, enforcement, and administration**

IMPOUND FINES (STATE PENALTIES) CHART



TRUE-UP PROCESS OVERVIEW

- Each fiscal year, SASA reconciles partner contributions with actual expenditures and revenue.
- Surpluses result in credits; deficits require payment from partners.
- True-Up completion for FYs 2023–2026 was delayed due to staffing changes, expanded revenue review, and completion of an in-depth audit.

FISCAL YEAR 2023 TRUE-UP

Total Surplus: \$1,276,713

- **Operating savings: \$773,003**
- **Additional revenue: \$503,711**

FY 2023 PARTNER CONTRIBUTIONS

Agency	Expense Δ	Revenue Δ	Contribution Δ
City of Modesto	\$ (161,359)	\$ (66,613)	\$ (227,971)
City of Ceres	\$ (28,178)	\$ (49,532)	\$ (77,710)
City of Patterson	\$ (33,058)	\$ (37,946)	\$ (71,004)
City of Waterford	\$ (19,104)	\$ 10,317	\$ (8,787)
City of Hughson	\$ 12,167	\$ (7,754)	\$ 4,413
Stanislaus County	\$ (543,471)	\$ (352,184)	\$ (895,653)
Total	\$ (773,003)	\$ (503,711)	\$ (1,276,713)

FISCAL YEAR 2024 TRUE-UP

Total Surplus: \$710,062

- **Operating savings: \$333,026**
- **Additional revenue: \$376,858**

FY 2024 PARTNER CONTRIBUTIONS

Agency	Expense Δ	Revenue Δ	Contribution Δ
City of Modesto	\$ (5,013)	\$ (149,050)	\$ (154,063)
City of Ceres	\$ 24,410	\$ (61,368)	\$ (36,958)
City of Patterson	\$ (18,000)	\$ (23,399)	\$ (41,399)
City of Waterford	\$ 8,015	\$ (15,175)	\$ (7,160)
City of Hughson	\$ (8,477)	\$ (6,308)	\$ (14,786)
Stanislaus County	\$ (334,141)	\$ (121,556)	\$ (455,696)
Total	\$ (333,206)	\$ (376,858)	\$ (710,062)

FISCAL YEAR 2025 TRUE-UP

Total Surplus: \$168,933

- **Operating savings: \$171,077**
- **Additional revenue: \$340,011**

FY 2025 PARTNER CONTRIBUTIONS

Agency	Expense Δ	Revenue Δ	Contribution Δ
City of Modesto	\$ 191,407	\$ (130,177)	\$ 61,230
City of Ceres	\$ 33,037	\$ (49,109)	\$ (16,073)
City of Patterson	\$ 22,007	\$ (2,634)	\$ 19,373
City of Waterford	\$ 15,370	\$ (10,876)	\$ 4,494
City of Hughson	\$ (18,822)	\$ 198	\$ (18,624)
Stanislaus County	\$ (71,921)	\$ (147,412)	\$ (219,333)
Total	\$ 171,077	\$ (340,011)	\$ (168,933)

FISCAL YEAR 2026 TRUE-UP

Total Shortfall: \$65,742

- **Operating deficit: \$306,287**
- **Additional revenue: \$240,546**

FY 2026 PARTNER CONTRIBUTIONS

Agency	Expense Δ	Revenue Δ	Contribution Δ
City of Modesto	\$ 96,232	\$ (41,843)	\$ 54,398
City of Ceres	\$ (84,493)	\$ (11,008)	\$ (95,501)
City of Patterson	\$ 39,748	\$ 10,137	\$ 49,885
City of Waterford	\$ 2,412	\$ 9,018	\$ 11,430
City of Hughson	\$ 13,889	\$ 904	\$ 14,793
Stanislaus County	\$ 238,499	\$ (207,764)	\$ 30,737
Total	\$ 306,287	\$ (240,546)	\$ 65,742

STAFF RECOMMENDATIONS

Staff recommends the JPA take the following actions:

- 1. Accept the True-up Report for Fiscal Years 2023–2026.**
- 2. Direct staff to return in November 2026 with options for the use of the true-up credit balance.**

FISCAL IMPACT

- Consolidated FY 2023–2026 true-up results in a **net credit of \$2,089,966** to partner agencies.
- No fiscal actions or appropriations are being requested.
- Decisions regarding the use or distribution of the cumulative credit balance will be deferred until after the November Board meeting, when staff will return with options for Board consideration.