



A Report  
to the  
Citizens  
of  
Salt Lake  
County,  
the Mayor,  
and the  
County  
Council

**A Performance Audit of the**

# **Salt Lake County Division of Animal Services**

**October 2008**

**Jeff Hatch**

**Salt Lake County Auditor**

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## I. Executive Summary

### Background

The Salt Lake County Animal Services Division (Animal Services) provides animal control and shelter operations for approximately 500,000 citizens, half of the County's population.

Animals Services has 51.5 employees comprised of 20 field officers, 20 shelter workers, 7.5 administrative and office personnel, and 4 adoption and education specialists. Total 2007 expenditures were \$3,662,689.

Animal Services has responsibility within the unincorporated County area, and contracts with Salt Lake City and Herriman to provide services to their cities. Other incorporated cities operate their own animal services agencies, and two cities contract with other cities within the County for shelter operations.

Field officers are on duty from 7 a.m. to 10 p.m. Monday through Sunday to answer calls and concerns from citizens. Until September 2007, field officers were on duty each day until midnight. The shelter is open from 9:30 to 5:30 Monday through Saturday. The shelter has a capacity for 150 dogs and 200 cats.

Members of the public may adopt an animal after it has been at the shelter for three days, or five days if the owners have been identified but have not redeemed their pet. Two adoption specialists advise and educate patrons on proper care for their new pet.

Our objectives in this audit were to:

1. Identify and analyze costs relevant to contracted services and determine the revenues required to fully recover these costs, including how revenues can be enhanced and costs reduced.
2. Formulate a contract costing model and determine how the cost of services to Salt Lake City could reasonably be reduced.
3. Compare the scope, objectives, and costs of self-providing animal service operations in cities in Salt Lake County in contrast to Animal Services operations.
4. Benchmark the scope, objectives, and costs of animal services operations in peer counties outside of Utah (populations > 500,000) compared to Animal Services operations.
5. Determine to what extent County Animal Services follows best practices compared to local cities and surveyed counties, and suggest practices that could be adopted
6. Determine how donated funds have been used, based on designations of funds in categories such as "injured animals" and "animal adoption."

Thus, our scope included an examination of a variety of animal services delivery models, both locally and nationally. Benchmarking against peer counties throughout the country provided the most meaningful comparative data.

This audit was driven by questions raised by the Director of Public Works, the senior level administrator over Animal Services. Therefore, a question/answer format was used for the remainder of this Executive Summary.

## Findings and Analysis

***Question: Have incorporations and annexations created challenges for Animal Services in maintaining customer services, facilities, and overall operations at accustomed levels? (§1.1 of Report)***

***Answer: Yes.*** Since 1996, Taylorsville, Herriman, Holladay and Cottonwood Heights have incorporated, shrinking the tax and fee revenue base from which Animal Services can draw revenues. This shrinking tax base, made more dramatic by annexations, is a challenge faced in all County Municipal Service delivery activities, including Sheriff's Patrol, Sanitation, and Fire (prior to formation of Unified Fire Authority).

Animal Services, in the short run, has two options:

1) Reduce operations to levels commensurate with the area serviced and revenues available from the Municipal Services Fund tax levy, and contract-city and customer-service fees.

2) Expand operations by promoting services to other cities in the County, and actively pursuing additional inter-local agreements.

The growing problem faced by Animal Services is spreading operational costs over an ever-shrinking tax and fee revenue base.

### **RECOMMENDATIONS:**

***Animal Services should promote the benefits of its services to the County by:***

- ***Developing a public awareness and advertising campaign around animal control and welfare education.***
- ***Emphasizing the Mayor's goal of reducing euthanasia of unwanted animals through proactive spay/neuter programs.***

***Animal Services should formulate a plan to attract and retain more contract cities by:***

- ***Developing an animal services costing model that can easily demonstrate to potential client cities the economies of scale of aggregating animal services at the County level.***

***Question: Has the non-renewal of city contracts, coupled with requirements to include certain previously excluded costs in amended contracts, resulted in disagreements with Salt Lake City over increased fees proposed for FY 2009? (§2.1 of Report)***

***Answer: Yes.*** Taylorsville, Bluffdale, and Cottonwood Heights terminated contracts with the County in 2007, reducing fee revenue by \$400,000, requiring the elimination of three Animal Services positions, which saved the Division about \$200,000.

Complicating matters, an agreement has not been reached with Salt Lake City (the City) for FY 2009, July 1, 2008 - June 30, 2009. Salt Lake City has concerns about the allocation of County Employee Service Reserve (ESR), administrative overhead (overhead), and inclusion of a proportionate share of Sheriff's Dispatch charges (dispatch charges) to its contract amendment. These costs, except for Sheriff's dispatch charges in the 2007 – 2008, have not been included in previous contract amendments. Inclusion of new expenditure categories contributed to a proposed 50% increase in total contract charges.

In negotiations, the County initially suggested a total charge of \$1,500,000 to maintain the same level of service. This compared to about \$1,000,000 charged during FY 2008; thus the 50% increase. Certain negotiated adjustments, along with the County's proposed elimination of two field officers, lowered the County's proposed charge to \$1,281,173, a 28% increase. The City budgeted for a charge of \$1,283,529; however, not expecting a lowered service level with the elimination of two field officers.

The proposed elimination of two field officers caused negotiations to become bogged down. The County proposed that the seven officers now assigned to Salt Lake City be reduced to five. Salt Lake City's concerns about the impact these reductions might have on service levels have since been resolved to their satisfaction. New and creative ideas for more efficient and effective service delivery are being incorporated into a contract amendment for the coming fiscal year.

***RECOMMENDATIONS:***

***Conclude negotiations with Salt Lake City regarding the requirement for "full-cost" recovery of indirect charges allocated to the Municipal Services Fund, including ESR and County overhead.***

***Consider recovering the full cost of indirect charges by means of a phased in allocation of a greater percentage of these costs over a period of years, eventually reaching full recovery.***

***Question: What criteria requires an equitable allocation of all relevant costs, including ESR, overhead, and dispatch charges, to municipal services contracts in the same proportion as to the unincorporated County? (§§ 2.2 & 2.3 of Report)***

**Answer:** The allocation of all costs required to provide municipal services functions is outlined in Utah Code Ann. §17-34-3. The statute requires that “separate taxes and fees” be charged by counties for municipal-type services they perform and that the “entire cost” of municipal services be covered through a separate fund set aside for taxes and fees specifically devoted to this fund. The County District Attorney, in an opinion dated, May 16 2003, stated that analysis of the above cited section, and other related sections of Utah Code, together with relevant court cases, leads to a conclusion that all costs related to providing municipal-type services, including such items as ESR, overhead, and dispatch charges, are to be allocated proportionately among the contracting cities and the unincorporated County. (See Appendix B)

Public Works and Animal Services fiscal analysts assisted in this audit by developing a model that allocates all statutorily required costs, including ESR, overhead, and dispatch charges. The model allocates projected overhead costs for fiscal 2009 between three entities: Salt Lake City, Herriman, and unincorporated Salt Lake County, based on a five-fold factor, including:

1. Field responses
2. Animals in the shelter
3. Animals adopted
4. Animals redeemed to owners
5. Licenses issued

The allocation is based on the entity’s proportionate usage of these five factors.

In addition, the direct cost of the number of field officers assigned to each entity, including salaries, benefits, and outfitting, is added separately to build the total cost. Likewise, total administration costs are separately accounted for and allocated to the five categories based on each entities proportionate share of costs in the above five categories.

Finally, certain cost adjustments for changes in assumptions brings the total amount allocated to the three entities to \$3,361,562. Salt Lake City’s share of this, which includes a reduction of two field officers, is \$1,511,173.

When projected revenue to the City from fee collections of \$230,000 related to Animal Services is deducted, the adjusted total charge proposed by the County is \$1,281,173.

**RECOMMENDATIONS:**

***Animal Services should develop a presentation to persuasively demonstrate to Salt Lake City and other potential contracting cities the equity and reasonableness of the statutory requirement for allocating all municipal services costs proportionately among the unincorporated County and the contracting cities. (§2.2 of Report).***

***The County Mayor and Council should consider working with the legislature to clarify the statutory intent and language regarding the requirement to allocate municipal services’ overhead costs to entities with which they contract. (§2.3 of Report).***



***Question: Did the analysis of costs in developing the model identify any costs that could be reduced and/or shifted? (§2.4 of Report)***

***Answer: Yes.*** Some services, such as pet adoptions, which are available to everyone in the County regardless of jurisdiction, along with some categories of administrative cost, could be justified as General Fund activities benefitting all citizens of the County. Thus, they could be shifted to the General Fund and save the City an estimated \$47,000 annually in contract charges.

Likewise, other program expenditures that benefit the entire County should be examined, such as animal welfare and population control education and large-animal transport and sheltering.

**RECOMMENDATIONS:**

***The Public Works Division should continue to examine the appropriate classification of animal control and welfare programs between specific municipal and general county services and adjust the cost model to more appropriately allocate these costs to unincorporated and Countywide taxpayers.***

***Animal Services should continue to promote the Countywide impact of animal adoption and animal control education initiatives that support the Mayor's goal of significantly reducing animal euthanasia.***

***Animal services should increase public awareness of the shelters' capacity for large-animal pick up, transport and sheltering, and consider transferring these programs and a portion of related administration costs to the General Fund.***

***Question: How does Animal Services compare with the level of service of other city operated animal services in Salt Lake County? (§3.1 of Report)***

***Answer:*** Based on site visits to other government operated animal services facilities in the County, we concluded that our Animal Services operation is competitive with the standards of all and exceeds the standards of many others. We provided survey questionnaires to city-operated shelters, but had insignificant response levels despite repeated reminders to city responders. Thus, our findings are primarily anecdotal based on Auditor observations.

***Operating Hours and Drop-Off Facilities.*** Animal Services is staffed Monday through Sunday with field officers whose shifts overlap and are staggered to provide maximum coverage. The city animal control agencies total staff ranged from 1½ to 6 FTEs, compared to 52 at Animal Services, 20 of which are field officers. Consequently, citizens of non-contracted cities, in certain situations, find it convenient to contact Animal Services. This typically happens when their city's field officers have not responded to calls in a timely manner, or when the city shelter is closed.

The Animal Services shelter is open on weekends, and has an after-hours drop-off enclosure to deposit abandoned or stray animals. Many of the other cities' animal shelters are not open on Saturday or Sunday, nor do they have an after-hours drop-off. Consequently, citizens bring abandoned or stray animals licensed in other jurisdictions to the County's shelter.

Pre-Adoption Animal Sterilization Requirement and Care Instruction. Cities with under 40,000 populations are exempt from Utah statute requiring animal welfare agencies in larger cities and unincorporated areas to sterilize dogs and cats before adoption. This statute allows smaller cities to charge a much lower fee for their adoptions, and fails to address the larger question of animal population management.

Animal Services provides comprehensive pet-care instruction prior to patrons adopting an animal. In other cities in the County, the staff simply observes potential adopters interaction with the animals to ensure compatibility, without providing pet care instruction comparable to Animal Services. Likewise, cities typically do not provide structured, class-room education programs for their community, as County Animals Services does.

Humane Euthanasia Procedures. Euthanasia is also handled differently, with some cities using carbon monoxide, a conditionally acceptable method, while the County uses sodium pentobarbital, considered more humane by the Humane Society of the United States.

**RECOMMENDATIONS:**

***The County Mayor and Council should continue the effort to raise community awareness of the quality and breadth of services provided by Animal Services, including:***

- ***Proactive spay/neuter program reducing the need for euthanasia***
- ***Animal care and treatment education creating a healthier animal population***

***County officials should consider a standardized approach to contracting for municipal services which highlights:***

- ***Economies of scale in operations***
- ***Additional career opportunities for employees of a larger workforce***
- ***More equitable cost sharing among municipalities***
- ***Broader array of services, such as large-animal sheltering, veterinary services, and proactive community outreach***

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**Question: *Is Animal Services incorporating best practices in all aspects of its operations? (§3.3 of Report)***

**Answer:** In many aspects of its operations, especially shelter operations, best practices are followed, yet we found practices that have not been incorporated that could improve

public outreach and support, and better promote the quality and scale of services provided. The programs and practices we discovered were:

- A website pairing potential volunteers with specific shelter program needs.
- An Internet fundraising site to promote public image and provide private funding for critical programs.
- An Internet newsletter (e-newsletter) to reward private donors, and facilitate subscription online to newsletter articles promoting shelter programs, events and publications, and reducing mailing costs.
- Employee training leveraged through the Humane Society University's learning site, [HSUonline.org](http://HSUonline.org), offering courses in shelter operations.
- A "rescue partner" and/or "foster family" program to relieve pressure on the shelter and provide challenging and fulfilling volunteer opportunities.
- A consolidated rather than "Balkanized" management of animal services county wide as adopted by many peer counties we surveyed, including Maricopa, AZ, and several California and Florida counties.
- A partnership with local pet stores and other retailers providing a source of donated pet foods and other animal care products.
- Dogs and cats showcased at local retail locations for off-site adoption by potential owners.

**RECOMMENDATION:**

*Animal Services should consider incorporating these innovative ideas into their strategic planning, particularly the fund raising innovations that could assist in providing non-tax sources of operating revenues.*

**Question: How does Salt Lake County's model of animal services delivery compare to peer counties outside of Utah? (§5.1 of Report)**

**Answer:** To answer this question, we emailed or faxed a survey questionnaire to 12 counties with populations exceeding 500,000. A copy of the survey is at Appendix C. From the surveys we developed tables comparing or ranking Salt Lake County Animal Services with the peer counties surveyed.

Here are highlights of those comparisons:

- **2nd Highest** - Expenditures per capita (population served)
- **2nd Highest** - Animals sheltered per 100,000 population
- **4th Highest** - Percent of animals returned to owners
- **5th Highest** - Percent of animals euthanized
- **6th Highest** - Percent of non-tax revenue to expenditures
- **8th Highest** - Customer fees per population served

- **9th Highest** - In each of these four areas:
  - Percent of animals adopted
  - Percent of field officers to shelter staff
  - Population coverage per vehicle
  - Total animals sheltered annually per FTE
- **12th Highest** - Population served (lowest) per FTE

The above measures seem to validate one of our main findings that due to loss of contracts, Animal Services is at a critical cross road.

- The reduced population served by Animal Service FTE's (lowest ranking (12th) in the survey) must absorb a greater burden of fixed and variable operating costs than in prior years, unless cuts in variable costs are made.
- Thus, Animal Services ranks second highest in expenditures per population served among the surveyed counties.
- This high number of FTE's per capita also may explain why Animal Services ranked 4th in percentage of animals returned to owners.
- The ranking of 5th for percentage of animals euthanized, versus 9th for percentage of animals adopted, seems to correlate with the 4th highest ranking of percentage of animals returned to owners.
- In spite of the loss of contracts, Animal Services ranked 2nd in animals sheltered per 100,000 population served, which may indicate that citizens of formerly contracted cities are still using Animal Services shelter.

A summary of our surveys follows:

- **County Animal Services compared to 12 Peer Counties as shown below in the following categories (highest to lowest):**

Category	Rank	Variable 1	Variable 2	Measure
Expenditures Per Capita	2nd	\$3,959,660 Expenditure	557,538 Population	\$ 7.10
Population Served Per FTE	12th	557,538 Population	52 FTE's	10,825
Animals Sheltered Annually Per FTE	9th	11,947 Sheltered	52 FTE's	232
% Field Officers to Shelter Staff	9th	20 Field Officers	32 FTE's	63%
Population Coverage Per Vehicle	9th	557,538 Population	19 Vehicles	29,344
Animals Sheltered Per 100 K Pop.	2nd	11,947 Sheltered	557,538	2,143
% Adopted to Total Sheltered	9th	1,974 Adopted	11,947 Sheltered	17%
% Euthanized to Total Sheltered	5th	6,030 Euthanized	11,947 Sheltered	51%

Category	Rank	Variable 1	Variable 2	Measure
% Returned Home to Total Sheltered	4th	3,943 Returned	11,947 Sheltered	33%
% Non-tax Revenue to Expenditures	6th	\$2,366,524 Non-Tax Rev.	\$3,663,550 Expenditures	65%
Customer Fees Per Population Served	8th	\$ 688,799 Fees	557,538 Population	\$ 1.24

➤ **Animal Services compared to Highest, Lowest and Average of Surveyed Counties**

Category	Highest Rank	Lowest Rank	Average	Animal Services
Per Capita Expenditures	\$10.25 Contra Costa, CA	\$2.92 Fairfax, VA	\$5.68	\$7.10
Population Served Per FTE	44,186 Harris, TX	10,825 Salt Lake, UT	20,050	10,825
Animals Sheltered Annually Per FTE	623 Harris, TX	99 Fairfax, VA	295	232
% Field Officers to Shelter Staff	141% Fairfax, VA	43% Multnomah, OR	78%	63%
Population Coverage Per Vehicle	86,364 Harris, TX	20,930 Contra Costa, CA	55,068	29,344
Animals Sheltered Per 100 K Population	2,735 Pinellas, FL	438 Fairfax, VA	1,610	2,143
% Adopted to Total Sheltered	45% Contra Costa, CA	9% Harris, TX	25%	17%
% Euthanized to Total Sheltered	81% Harris, TX	32% Fairfax, VA	48%	51%
% Returned Home to Total Sheltered	38% Fairfax, VA	11% Harris, TX	27 %	31%
% Non-tax Revenue to Expenditures	105% Maricopa, AZ	6% Orange, FL	58%	65%
Customer Fees Per Population Served	3.10 San Diego, CA	\$.13 Harris, TX	1.58	\$1.24

Out of this comparative survey data, we noted what appeared to be three distinctly different models of animal services delivery depending on the County's strategic emphasis and direction regarding animal welfare and population control. These models are:

1) **High Cost, Adoption / Education Focused Model**

**Contra Costa County, CA –**

1. Highest per capita expenditure on animal services
2. Lowest population coverage per vehicle dedicated to animal services
3. Highest percent adopted of total animals taken in and sheltered
4. Highest number of adoption counselors, 19, on staff

**Outcomes of this model:**

1. High community visibility and mobility
2. High success rate for animal placement
3. High emphasis on animal care related to adoption

2) **Low Cost, High # of Field Officers, & Return-to-Owner Model**

**Fairfax County, VA –**

1. Lowest per capita expenditures on animal services
2. Lowest number of animals sheltered per FTE
3. Highest percentage of Field Officers to Shelter Staff
4. Lowest percent adopted of total animals and sheltered annually
5. Lowest percent euthanized of total animals sheltered annually
6. Highest percent returned home of total animals sheltered annually (including animals placed with "rescue partners" or "foster families")

**Outcomes of this model:**

1. Highly cost efficient service delivery model with reduced shelter hours
2. Sheltering costs are low because of alternative programs
3. Field Officers are numerous, addressing and resolving problems more quickly
4. High percentage of animals returned to owners reduces time, expense, and emotional drain of euthanasia

3) **Low Cost, Low # of FTE, & Euthanasia Focused Model**

**Harris County, TX** - Highest population served per FTE

1. Highest number of animals sheltered annually per FTE
2. Highest population coverage per animal services vehicle
3. Highest percent (81%) euthanized of total animals taken in and sheltered
4. Lowest percent (11%) returned to owners
5. Lowest customer fees collected per population served

**Outcomes of this model:**

1. Low animal services visibility and mobility among the population
2. Employees stretched and stressed with little time for animal care
3. Low response rate on animal disturbances and complaints
4. Animal care, education and adoption receive little emphasis
5. Animals that could be adopted are euthanized

The remainder of this report covers the above topics and others not discussed in the Executive Summary.

**RECOMMENDATIONS:**

*Animal Services should evaluate whether their current staffing levels are appropriate to the population size being served.*

*Animal Services should examine its fee structure and raise fees in a way that will increase revenues while minimizing the impact of any fee increases on residents in the service area.*

*Animal Services should promote Salt Lake County providing animal services to the entire County by explaining to cities that most large counties cover their entire or nearly entire County population.*

## II. Introduction

The Salt Lake County Animal Services Division (Animal Services) provides a wide array of animal control and welfare services.

Animal Services employees 20 full-time field officers who respond to complaints of animal nuisance and abuse. Field officers are assigned specially equipped vehicles for responding to calls and transporting animals to the shelter. The work day is divided into two shifts with officers on duty and in the field from 7:00 a.m. to 10:00 p.m., Monday through Sunday, and on call the remainder of the time from 10:00 p.m. to 7:00 a.m.

Service coverage area includes unincorporated Salt Lake County, Salt Lake City, and Herriman. Inter-local agreements, entered into with Salt Lake City and Herriman, outline the scope and cost of these services. Unlike many municipalities where animal welfare is administered by law enforcement, Salt Lake County's operation is a division within the Public Works Department.

The County Animal Shelter (the Shelter), operated by Animal Services, is located at 511 West 3900 South. An additional 32 employees are on staff at the shelter and 14 of these employees feed and care for animals brought there by field officers or citizens. The other 18 staff members are divided into the following categories:

- One education/volunteer coordinator
- Two adoption coordinators
- Three field support specialists
- One licensing coordinator
- Seven customer service representatives
- Four administration

The Animal Services director and other administrative personnel have offices at the Shelter.

The Animal Services' website lists the Shelter services and responsibilities as follows:

- Pet adoption.
- Pet licensing.
- Animal-related city and county ordinance enforcement.
- Lost and abandoned pet sheltering.
- Animal cruelty, abuse, and neglect complaint investigation.
- Humane pet euthanasia at request of owners.



Separate facilities are provided for dogs and cats in the Shelter, “kennels” for dogs and a “cattery” with cages for cats. Though the Shelter primarily houses dogs and cats, other animals, such as rabbits, birds and snakes can also be accommodated.

Animals are held at the Shelter for three days, or five days if the owner has been identified, after which the animal, if not claimed, becomes available for adoption, or in some cases may be euthanized.

Members of the public are free to view, interact with, and adopt available animals. Adoption fees are \$95 for dogs and \$65 for cats. The fee includes spaying or neutering, the first shots, and insertion of the microchip that contains vital information about the animal. The fee also includes a collar and ID tag for cats and dogs, a leash for dogs and a cat carrier for cats. Two full-time adoption specialists provide adoption counseling, as well as advice and education on animal care.

The history of Animal Services dates back to 1941 when Edna Thompson opened a kennel at 3080 South 210 West for animals impounded by the County. This facility was used until 1973 when the County purchased another kennel at 511 West 3900 South, site of the current shelter, which opened in 1992. Animal Services became its own County division in 1987, and Salt Lake City contracted with the County’s Animal Services Division beginning in 1991.

### III. Scope and Objectives

This audit was requested by the Public Works Director who had concerns about the financial stability and viability of Animal Services in light of several county municipalities discontinuing their contracts in 2007. Also, Salt Lake City is concerned with a proposed significant increase in its contract fee for its fiscal year July 1, 2008 through June 30, 2009. The director outlined the following eight requests that served as the scope of the audit.

***Bench marking studies and cost modeling formed the core of issues examined in the audit.***

- Identify procedural or organizational changes that could be achieved to improve operational efficiencies.
- Bench mark service levels and costs against other government animal services agencies in Salt Lake County.
- Bench mark service levels and costs against other non-governmental animal services organizations in Salt Lake County.
- Bench mark service levels and costs against peer county animal services agencies.
- Identify best practices in government animal services agencies.
- Analyze patterns of use of undesignated donated funds, funds donated for injured animals, and funds donated to subsidize adoption of animals.
- Analyze possible ways to reduce service provided to Salt Lake City in all areas.

This audit was initiated in large part from Salt Lake City's pricing and service delivery concerns in contract negotiations for their fiscal year, 2008 – 2009. However, observations are equally relevant to Herriman, also a contract city, and contributing member to Animal Services' viability and organizational strength.

Our objectives were to identify the costs vs. benefits of services being provided, efficiencies that could be achieved, and problems encountered in attracting and retaining contract cities. Also, our purpose was to determine how Animal Services compared to other animal services agencies locally and nationally. More specifically, our objectives were the following.

- Analyze and identify expenses relevant to contracted services and determine the revenues required to fully recover these costs, including how contract revenues can be enhanced and expenses reduced.
- Formulate a contract costing model and determine how the cost of services to Salt Lake City could reasonably be reduced.
- Determine the scope, objectives and relevant cost of non-contracted animal service providers within Salt Lake County compared to Animal Services operation.
- Benchmark the scope, objectives, and costs of animal services operations in peer counties outside of Utah (populations > 500,000) compared to Animal Services operation.
- Determine whether Animal Services follows nationally-recognized best practices and as compared to peer counties surveyed.
- Determine how donated funds have been used, based on designations of undesignated, injured animals and adoption.

The purpose of this limited scope review was not to examine internal controls over cash handling, depositing, accounts receivable, purchasing, or capital and controlled assets. Accordingly, these areas of risk within Animal Services were not tested or examined, and internal control issues could exist that were not reviewed and are not reported here.

## IV. Summary of Findings and Recommendations

#	Finding	Recommendation	Main Report Reference Page
1.0	Current Assessment		21
1.1	Incorporations and annexations have reduced the unincorporated service area, and the decision of formerly contracted cities to self provide has significantly reduced revenues required to maintain the current array and level of service and cover fixed operating costs.	<p>Animal Services should promote the benefits of its services to the County by:</p> <ul style="list-style-type: none"> <li>➤ Developing a public awareness and advertising campaign around animal control and welfare education.</li> <li>➤ Emphasizing the Mayor's goal of reducing euthanasia of unwanted animals through proactive spay/neuter programs.</li> </ul> <p>Animal Services should formulate a plan to attract and retain more contract cities by:</p> <ul style="list-style-type: none"> <li>➤ Developing an animal services costing model that can easily demonstrate to potential client cities the economies of scale of aggregating animal services at the County level.</li> </ul>	21
2.0	Cost Model		23
2.1	Animal Services has lost contracts with other cities and is currently dealing with concerns from Salt Lake City to proposed fee increases in fiscal year 2008 - 2009.	<p>Conclude negotiations with Salt Lake City regarding the requirement for "full-cost" recovery of indirect charges allocated to the Municipal Services Fund, including Employee Service Reserve (ESR), and County General Fund overhead (overhead).</p> <p>Consider recovering the full cost of indirect charges by means of a phased in allocation of a greater percentage of these costs over a period of years, eventually reaching full recovery.</p>	23
2.2	The cost model allocates all relevant costs, including ESR, overhead, and dispatch charges to the contracts with Salt Lake City and Herriman, and proportionally to the unincorporated County.	Animal Services should develop a presentation to persuasively demonstrate to the contract cities the equity and reasonableness, as well as the statutory requirement for a portion of overhead to be allocated to municipal service functions.	25

#	Finding	Recommendation	Main Report Reference Page
2.3	Salt Lake City has concerns about the allocation of certain overhead costs and a portion of the ESR in the cost model.	The County Mayor and Council should consider working with the State legislature to clarify the statutory intent and language regarding the requirement to allocate municipal services' overhead costs to entities with which they contract.	28
2.4	The cost model allows for flexibility in producing different cost-level scenarios.	<p>The Public Works Division should continue to examine the appropriate classification of animal control and welfare programs between specific municipal and general county services and adjust the cost model to more appropriately allocate these costs to unincorporated and Countywide taxpayers.</p> <p>Animal Services should continue to promote the Countywide impact of animal adoption and animal control education initiatives that support the Mayor's goal of significantly reducing animal euthanasia.</p> <p>Animal services should increase public awareness of the shelters' capacity for large-animal pick up, transport, and sheltering, and consider transferring these programs and a portion of related administration costs to the general fund.</p>	29
3.0	<b>Service Delivery</b>		31
3.1	Salt Lake County has the most comprehensive, high-quality service delivery of any government-operated animal services agency in Salt Lake County.	<p>The County Mayor and Council should continue the effort to raise community awareness of the quality and breadth of services provided by Animal Services, including:</p> <ul style="list-style-type: none"> <li>➤ Proactive spay/neuter program reducing the need for euthanasia</li> <li>➤ Animal care and treatment education creating a healthier animal population</li> </ul> <p>County officials should consider a standardized approach to contracting for municipal services which highlights:</p> <ul style="list-style-type: none"> <li>➤ Economies of scale in operations</li> <li>➤ Additional career opportunities for employees of a larger workforce</li> <li>➤ More equitable cost sharing among municipalities</li> <li>➤ Broader array of services, such as large-animal sheltering, veterinary services, and proactive community outreach</li> </ul>	32

#	Finding	Recommendation	Main Report Reference Page
3.2	Animal Services provides critical, value-added programs, not available in other agencies, which have a broad countywide impact. However, areas were identified where efficiencies could be achieved.	<p>Animal Services should publicize the variety and depth of service which include:</p> <ul style="list-style-type: none"> <li>➤ Well-maintained, state-of-the-art equipment and facilities</li> <li>➤ Educated and motivated staff</li> <li>➤ High-quality care</li> <li>➤ Proactive educational outreach programs</li> </ul> <p>Animal Services should implement operational changes by:</p> <ul style="list-style-type: none"> <li>➤ Mailing or emailing complaint logs instead of field officers delivering them</li> <li>➤ Reducing the coverage hours that field officers are on duty</li> </ul>	33
3.3	Research of best practices for animal welfare and control agencies revealed several practices which could be incorporated by Salt Lake County Animal Services.	Animal Services should consider incorporating some of these innovative ideas into their strategic planning, particularly the fund raising innovations that could assist in providing non-tax sources of operating revenues.	35
4.0	Local Surveys		38
4.1	County Animal Services has different program priorities than the animal welfare and control agencies in non-contract cities in Salt Lake County.	No recommendation	39
4.2	County Animal Services has a different focus than the Humane Society of Utah.	No recommendation	40

#	Finding	Recommendation	Main Report Reference Page
4.3	Some non-contract cities' animal control agencies raised issues and concerns regarding Animal Services.	No recommendation	40
5.0	National Surveys		41
5.1	The level of care and attention provided by Animal Services is comparable to government-operated agencies in large counties outside of Utah.	The fact that many of the peer-county agencies surveyed provide animal services covering their entire county, including all cities, with quality, comprehensive services in up-to-date facilities could be used to bolster the argument for consolidation of services in Salt Lake County.	42
5.2	Nine of 12 counties surveyed, or 75%, provide animal welfare services substantially countywide, and include service to most of their cities.	See recommendation 5.1	43
5.3	Salt Lake County has the highest per capita rate charged to contract cities.	<p>Animal Services should work to decrease the per capita rate charged to Salt Lake City through measures noted in other recommendations of this report.</p> <p>Animal Services should promote the economies of scale achieved by many peer counties by providing services to nearly all municipalities of their county.</p>	44

#	Finding	Recommendation	Main Report Reference Page
5.4	Salt Lake County has: <ul style="list-style-type: none"> <li>➤ High operating costs per capita</li> <li>➤ Average or typical shelter operating hours</li> <li>➤ Slightly above average hours of field officers on duty</li> <li>➤ Slightly above average number of employees per capita</li> </ul>	Animal Services should evaluate whether their current staffing levels and fleet sizes are appropriate to the population size being served.	46
5.5	A relatively high number of animals are dropped off at the Salt Lake County Animal Shelter compared to the population being serviced.	No recommendation	50
5.6	Fees charged to customers at the Animal Shelter were relatively low, resulting in comparatively low fee revenue.	Animal Services should examine its fee structure and raise fees in a way that will increase revenues while minimizing the impact of any fee increases on residents in the service area.	54
6.0	<b>Donations</b>		<b>58</b>
6.1	Donation accounts contained unexpended residual balances at year-end.	Animal Services should review and strategize on how existing balances could be spent in useful ways within their designated categories.  Animal Services should consider developing an endowment fund to provide a self-sustaining revenue source to augment its tax and contract revenues.	58

#	Finding	Recommendation	Main Report Reference Page
7.0	Discussion of Solutions		59
7.1	Animal Services has not taken a sufficiently proactive role in defining and promoting itself to the community.	See Section 2.4 and all of 3.0.	59



## V. Findings and Analysis

Our findings and analysis are divided into the following sections:

- **Current Assessment**
- **Cost Model**
- **Service Delivery**
- **Local Surveys**
- **National Surveys**
- **Donations**
- **Discussion of Solutions**

### 1.0 Current Assessment

Animal Services has a clean and modern shelter to house up to 150 dogs, 200 cats and other animals. It deploys a well-maintained and specially equipped fleet of trucks used by field officers to answer calls and transport animals to the shelter. However, Animal Services is currently confronted with reduced contracting revenues, insufficient to cover its current fleet size, and the number of field officers and shelter staff. Our finding in this area is as follows:

#### 1.1 **Incorporations and annexations have reduced the unincorporated service area, and the decision of formerly contracted cities to self provide has significantly reduced revenues required to maintain the current array and level of service and cover fixed operating costs.**

Several incorporations have occurred in recent years. Taylorsville incorporated in 1996, Herriman and Holladay followed in 1999, and Cottonwood Heights in 2005. Incorporations, together with various annexations, have reduced Animal Services' area of operations in the unincorporated County, thus reducing both property and sales tax revenues previously generated from those areas.

Animal Services faces the same challenge as other Municipal Services fund activities in the County – how to maintain operations with an ever-shrinking tax base. The strategy has been to contract with new cities to provide services. Contracts have provided a significant, yet uncertain stream of revenue as cities face budgetary constraints and changes in the political stance toward contracting versus self-providing municipal services.

Maintaining current operations through contracting is the primary option for Animal Services. If Salt Lake City were to self-provide, the only alternative would be to reduce levels of service, resulting in a reduction of employees, and downsizing of buildings and office space.

A supporting strategy, in either case, would be to shift the cost of services that benefit the entire county to the General Fund. Examples would be *animal education, adoption, veterinary, and large animal sheltering*.

In summary, Animal Services has the following options in the foreseeable future for continuing its operations:

- Properly size its operations to fit the service area and revenue received from the County Municipal Services fund, contract revenue, and customer fees.
- Expand operations by promoting and selling the benefits of their services to self-providing cities in the County and persuading them to become contracting cities of Animal Services.
- Shift the cost of certain services that benefit the entire county to the General Fund.

Drastic operational reductions present a disheartening challenge given the infrastructure investment and the employee commitment to provide a first-class operation that incorporates many best practices in animal welfare and care. Moreover, the institutional knowledge, acquired through years of service by its employees may be lost to the community.

On the other hand, a proactive approach to expanding operations presents difficult challenges given the independent political stance typically taken by self-providing cities. In recent years, city officials have concluded they can provide municipal services more economically and with greater control than contracting with the County. This argument seems to resonate with voters, initially, but becomes less persuasive as time passes. Animal Services would have to overcome these objections.

Nonetheless, in the current environment, providing comprehensive animal services to a diminishing portion of the County is an unresolved challenge faced by Animal Services. Fixed costs previously spread over a larger segment of the County population are distributed over a smaller population base.

Maintaining current levels of professional staff, responsive service, and quality of care depends on retention of contracts with Salt Lake City and Herriman, and expansion to other self-providing cities.

Animal Services is the type of operation where the employees' compassion for animals translates to passion about their work. This passion for animal welfare and control should be shared with and projected to County citizens, who, in the end, could greatly influence the level of animal welfare and care in the community.

**RECOMMENDATIONS:**

***Animal Services should promote the benefits of its services to the County by:***

- ***Developing a public awareness and advertising campaign around animal control and welfare education.***
- ***Emphasizing the Mayor's goal of reducing euthanasia of unwanted animals through proactive spay/neuter programs.***

***Animal Services should formulate a plan to attract and retain more contract cities by:***

- ***Developing an animal services costing model that can easily demonstrate to potential client cities the economies of scale of aggregating animal services at the County level.***

## 2.0 Cost Model

Public Works and Animal Services fiscal personnel developed a cost model on which contract fees assessed to Salt Lake City for their fiscal year 2009 would be reviewed and adjusted. The cost model is designed to allocate the full cost of Animal Services to all three entities in the areas serviced – Salt Lake City, Herriman and unincorporated Salt Lake County. Our findings in this area are as follows:

- ***Animal Services has lost contracts with other cities and is currently dealing with concerns from Salt Lake City to proposed fee increases in fiscal year 2008 - 2009.***
- ***The cost model allocates all relevant costs, including Employee Service Reserve (ESR), County overhead (overhead), and Sheriff Dispatch charges (dispatch charges) to the contracts with Salt Lake City and Herriman, and proportionally to the unincorporated County.***
- ***Salt Lake City has concerns about the allocation of certain overhead costs and a portion of the ESR in the cost model.***
- ***The cost model allows for flexibility in producing different cost-level scenarios.***

### 2.1 Animal Services has lost contracts with other cities and is currently dealing with concerns from Salt Lake City to proposed fee increases in fiscal year 2008 - 2009.

Historically, only 7 of the 16 incorporated cities have contracted with Animal Services. The highest number of contracts in a given year was five in 2007.

Having three contract cities decide to self-provide, or contract with other cities, has been a shock for Animal Services and has already resulted in reductions in FTE's and service levels.

When Bluffdale and Taylorsville opted out of their contracts, and Cottonwood Heights did not renew during 2007, Animal Services' revenue decreased by about \$400,000. Salt Lake City's temporary contract extension expires September 30, 2008. (Note: Holladay and Midvale have also contracted with the County during the past 10 years.)

The Salt Lake City contract was entered into in 2004 and allows for a 3% per year fee increase. Larger percentage increases were permitted when costs are not adequately covered. However, the parties have agreed on the 3% escalator since 2004. In 2008, in a significant departure, the County proposed a 50% fee increase for Salt Lake City's fiscal 2009 year starting July 1, 2008 and ending June 30, 2009.

**The current contract with Salt Lake City allows for costs to be increased up to 3% per year, though justification for a higher increase is allowed when costs warrant.**

This increase was partly due to a proportional allocation of overhead, as well as a portion of ESR costs, and dispatch charges previously not included in the fee structure.

Allocation of these costs to municipal services functions is required by Utah Code Annotated, Title 17, Chapter 34, which provides that municipal services operations, such as Animal Services, must be separately accounted for in specially designated funds, to avoid unfairly burdening taxpayers in unincorporated areas. All relevant costs of service must be allocated to contracts entered into by counties of the first class. Salt Lake is the only county of the first class in Utah.

Complying with State statute creates a marked impact. Salt Lake City's total contract payments were \$1,021,100 in FY 2008. The County's proposed FY 2009 fee of \$1,281,173 translates to a 25% increase. The amendment to the contract proposes a lower level of service than in FY 2008. Salt Lake City has budgeted \$1,283,529 for FY 2009, about a 28% increase, due to the city's budgetary constraints. Moreover, concerns are unresolved regarding the proposed reduction of two field officers and compliance with State mandated indirect cost-allocation.

The County is concerned that Salt Lake City will create their own animal services agency or contract with another city. Loss of Salt Lake City's contract would reduce Animal Services revenues by \$1 to \$1.3 million, or about 37% of its current revenue. This will result in FTE cuts, discontinuing some services, and/or reducing service levels.

The loss of contract cities and Salt Lake City's concerns regarding fee increases triggered the elimination of three positions, *Shelter Operations Manager, Community Relations Manager, and Media Coordinator*. These three FTE eliminations cut costs by approximately \$200,000, about half the revenue lost from departure of the three contract cities. Even with these cuts, approximately \$200,000 of operating expenses remained to be allocated to Salt Lake City, Herriman, and unincorporated Salt Lake County contracts.

To compound the challenge, dispatch charges had never been passed through to the Animal Services budget until 2006. Thus, these costs were not in the contract charges to Salt Lake City and Herriman, or in the Municipal Services fund's cost allocation to the unincorporated County, prior to that time. From 2007 forward,

Animal Services management was faced with the requirement to allocate these costs equitably.

Thus, negotiation of the fee for FY 2009 with Salt Lake City proposed the inclusion of \$569,729 (14% X \$4,075,148) in ESR, overhead, and dispatch charges allocated to all entities. Besides these charges, general year-over-year increases in Animal Services expenditures have lead to contract cost increases.

(Note: 10-year expenditure trends are shown in Table 1, Appendix A, and 10-year revenue trends, both in total and by fee revenue from customers and contract cities are shown in Table 2, Appendix A.)

**RECOMMENDATIONS:**

***Conclude negotiations with Salt Lake City regarding the requirement for “full-cost” recovery of indirect charges allocated to the Municipal Services Fund, including ESR and overhead.***

***Consider recovering the full cost of indirect charges by means of a phased in allocation of a greater percentage of these costs over a period of years, eventually reaching full recovery.***

**2.2 The cost model allocates all relevant costs, including Employee Service Reserve (ESR), overhead, and dispatch charges to the contracts with Salt Lake City and Herriman, and proportionally to the unincorporated County.**

Public Works and Animal Services fiscal personnel developed a contract costing model to better analyze the County’s proposed fee to Salt Lake City for animal services from July 1, 2008 to June 30, 2009. This model allocates expenditures in the following five categories to Salt Lake City, Herriman, and unincorporated Salt Lake County based on each entity’s proportional use of these services.

- 1. Field responses – number of responses by field officers,**
- 2. Shelter – number of animals brought into the shelter.**
- 3. Adoption – number of animals adopted by jurisdiction.**
- 4. Customer service – number of animals redeemed to their owner.**
- 5. Licensing – number of licenses issued.**

Additionally, two other categories, field officer and administration costs, were isolated as separate costs. Field-officer costs are treated as variable costs to provide flexibility in various contracting scenarios. These were allocated to each entity based on the ratio of field officers assigned. Administration costs are allocated to each entity based on its proportionate share of costs in the five categories above.

***Field-officer costs are included as variable costs in the model, and expenditures can be adjusted depending on the number of officers entered.***

Costs in these seven categories total \$4,075,148 for the period July 1, 2008 - June 30, 2009, consisting of:

- \$1,997,962 for the first six months
- A 4% increase added to most expenditure categories resulting in \$2,077,166 for the second 6 months. (Allocations include all salaries, benefits, and operations.)

The model also takes into account adjustments for actual or anticipated changes in operations, including:

- Elimination of the Shelter Manager, Media Relations, and Community Relations positions,
- Reduction to account for under expends in the prior years' budget,
- Reduction in the allocation of dispatch charges based on an updated analysis from the Sheriff's Office
- Elimination of two field-officer positions allocated to Salt Lake City, with an estimated savings of \$157,407.

These adjustments reduce costs allocated to all entities by \$443,858.

Finally, the model adjusts out costs related to revenues from other sources, such as the Homeland Security grant and fees for patrolling Salt Lake City parks. These "other revenue-related" adjustments reduce allocated contract costs by another \$269,728.

In summary, the base amount to be allocated to Salt Lake City, Herriman, and the unincorporated county is adjusted as follows:

Estimated Total Costs	\$4,075,148
Direct Cost Reductions	(443,858)
Costs Related to Other Revenue Adjustments**	<u>(269,728)</u>
<b>Adjusted Costs to Allocate</b>	<b>\$3,361,562</b>
Field-officer Costs***	(903,644)
Administration Costs	<u>(730,446)</u>
<b>Costs Allocated to Categories 1-5</b>	<b><u>\$1,727,472</u></b>

\*\* (The model can also accommodate adjustments to revenues, including transfer of adoption and certain administration costs to the general fund as shown in other revenue adjustments above.)

\*\*\* (Historically, a fixed number of officers were not assigned to each jurisdiction. However, to isolate FTE costs in the model this was changed, with six officers assigned to the unincorporated area, seven, initially, to Salt Lake City, and one to Herriman.)

The \$3,361,562 in allocated costs is divided among the 5 service categories, plus direct administration and field officers as follows in Table 1 on page 27:

Service Costs in Categories			
Service Category	Total Costs	Salt Lake City Relative (≈%)	Salt Lake City Allocation
1) Field Responses -	\$547,458	51%	\$281,530
2) Shelter -	798,715	44%	349,545
3) Adoption -	44,337	40%	17,679
4) Customer Service -	269,221	43%	116,091
5) Licensing -	67,741	48%	32,613
6) Administrative Costs -	730,446	46%	337,198
7) Field Officers (Variable )	903,644	42%	376,518
<b>Total Allocated</b>	<b>\$3,361,562</b>	<b>45%</b>	<b>\$1,511,174</b>
Less: Projected Revenue			(230,000)
<b>Full Cost Allocation</b>			<b>\$1,281,174</b>

**Table 1** - Costs in categories 1-5, above - allocated based on entity's service usage during 2007, e.g., Salt Lake City logged 10,106 or ≈51% of 19,447 total "Field Responses." Thus, "Field Responses" of \$281,530 ( $\$547,458 \times 51\%$ ) were allocated to Salt Lake City.

Salt Lake City's full-cost contract of \$1,281,173 represents an increase of \$259,973 or 25% over the prior year's contract cost of \$1,021,100. The projected contract cost is slightly lower than what Salt Lake City had budgeted, \$1,283,529. However, the City did not anticipate the amendment, requiring the reduction of two field officers, and bringing service levels below where they were in FY 2008.

Moreover, Salt Lake City has concerns regarding inclusion, for example, of indirect costs allocated from County Information Services (IS), as a significant portion of the overhead allocation.

By excluding overhead and ESR allocations, the charge to Salt Lake City would be \$1,119,404, resulting in a more modest increase of \$98,204, or 10%.

As a way to ease the burden of a sudden 25% increase, the County Mayor has offered to phase in half of ESR and overhead in FY 2008 – 2009. This would result in a charge of \$1,200,289, an increase of \$179,089, or 18% over the previous year. In consideration of the phasing in of these costs, the Mayor would require the City to extend its contract with Animal Services for 5 years.

Negotiations between Salt Lake City and the County are continuing. As of August 12, 2008, no amendment to the contract for FY 2009 has been finalized. Animal Services is still being paid under the FY 2008 agreement through September 30, 2008.

**RECOMMENDATION:**

***Animal Services should develop a presentation to persuasively demonstrate to the contract cities the equity and reasonableness, as well as the statutory requirement for a portion of overhead to be allocated to municipal service functions.***

### 2.3 Salt Lake City has concerns about the allocation of certain overhead costs and a portion of the ESR in the cost model.

Salt Lake City officials, as noted previously, have difficulty accepting the purpose, rationale, and methodology of indirect cost allocation. However, this is a generally accepted governmental accounting principle and practice. The concept is also supported in State statute.

Utah Code Ann. §17-34-1 requires residents of unincorporated areas to pay for the municipal-type services the County provides to them. Furthermore, Utah Code Ann. §17-34-3 requires that the “entire cost” of municipal services be covered through a separate fund set aside for taxes and fees specifically devoted to this fund.

In 2003, the Auditor’s Office extensively reviewed these requirements in justification of Overhead cost allocation to cities contracting with the Sheriff for patrol services. Also, the District Attorney examined this question of “full-cost allocation” and issued an opinion that no specific language in State statute requires allocation of these costs to contract cities. However, their opinion stated that analysis of provisions within the Utah Code relating to costing of municipal-type services, combined with rulings by the courts relating to such costs (*Salt Lake City v. Salt Lake County, 550P.2k 1291 (Utah 1976)*), would require that these costs be so allocated. Furthermore, the opinion stated that cities must bear these costs to the degree that they represent direct costs of providing services. The opinion went on to conclude:

*“...Accordingly, to the extent that actual overhead costs exist which are attributable to the provision of services to the contract cities; it is likely that a court would apply the decision in Salt Lake City v. Salt Lake County, and the definitional language of Utah Code Ann. §17-34-3 to require that the costs must be born by the contract cities. This is particularly true since §§17-34-3 and 5 prohibit the use of unincorporated area revenues for purposes other than paying for the benefits received by the unincorporated are through those services.”*

Currently, Sheriff Office’s contract cities are charged “full-cost”, including allocation of overhead and ESR.

In 2007, overhead of \$277,685 was allocated to Animal Services from County organizations as follows:

- Council,
- Mayor Administration,
- Mayor Operations,
- Auditor,
- Attorney,
- Information Services (IS),
- Purchasing, and
- Governmental Immunity fund.

The largest allocation was \$98,347(35% of total) from IS; the second largest was \$50,972(18%) from the Auditor’s Office.



*The current inter-local agreement with Salt Lake City ends on June 30, 2009, but the city has the option to renew it for five additional one-year periods.*

The current contract with Salt Lake City, entered into in 2004, and expiring June 30, 2009, does not specify that overhead and ESR charges are to be included in the contract charges; nor does any prior contract, dating back to 1994.

The agreement further provided that during the first two years Salt Lake City paid the County a fee of \$867,000.

For subsequent years, the County would “use its best efforts” to adjust fee increases to the lesser of 3%, or the percentage increase in the latest Consumer Price Index. However, Salt Lake City agreed to pay for all “discretionary costs” above this standard increase to take into account increases in fuel costs, retirement contributions, life, health and dental insurance, long-term disability, unemployment compensation, and workers compensation.

Since ESR charges and overhead are required to be allocated to Animal Services to comply with the State statutes previously cited, it is only logical and equitable that these costs would be passed on to any contracting city. Residents of the unincorporated County have and will continue to bear an unfair burden of these costs if not properly allocated to all beneficiaries of municipal services.

**RECOMMENDATION:**

*The County Mayor and Council should consider working with the State legislature to clarify the statutory intent and language regarding the requirement to allocate municipal services’ overhead costs to entities with which they contract.*

**2.4 The cost model allows for flexibility in producing different costing-level scenarios.**

*The cost model can be modified and cost allocations altered simply by entering the number of field officers desired for a particular city.*

As noted in Section 2.2, the cost model can separately specify field-officer costs by city of assignment. These variable costs can now be adjusted to specify the number of FTE’s to be assigned to a contracting entity, instead of allocating these costs as part of a larger “field services” allocation. Thus, each contracting city knows its FTE field-officer coverage.

Likewise, the number of FTE’s assigned to adoptions or to feed and care for animals in theory could be segregated and adjusted to contracting cities’ needs. However, the direct operation and maintenance, along with the personnel costs of the shelter are difficult to assign by city, and the effort would likely exceed any benefit.

These shelter operating costs are largely fixed in the short term over a relevant range of operations. Lighting, heating, rental, and maintenance largely remain static in the existing facilities. Significant reductions would occur only through additional FTE reductions and a facilities downsizing. However, even with termination of Cottonwood Heights, Taylorsville and Bluffdale contracts, an appreciable decrease in the number of animals in need of care has not occurred, and until 2007 and 2008, staff was not downsized. Two field officers were terminated in 2007, followed by manager-level reductions in 2008, as previously noted.

When determining how cost reductions could be achieved, we analyzed the cost and relative size of various service categories. The model includes budgeted costs for:

➤ Field Officers	\$903,644 (27% of total allocable costs)
➤ Shelter Costs	\$798,715 (24% of total allocable costs)
➤ Administrative Costs	\$730,446 (22% of total allocable costs)

These service categories account for 73% of the total budget. The recent Animal Services staff reductions decreased Shelter and Administrative Costs.

The cost model, as noted previously, can account for moving some costs, which benefit the entire County, to the General Fund. For example, adoption program costs could be transferred. These include:

Adoption Program Costs	\$37,609
Other Related Administrative Costs	<u>\$19,682</u>

**Potential Costs Moved to General Fund \$47,253**

These are relatively small, yet significant adjustments given the restricted budgets of the contract cities. Other programs' budgets such as community outreach education, veterinary, and large-animal sheltering could be considered for transfer as well.

Adoption and other programs can be viewed as Countywide activities since Animal Services does not, for example, restrict citizens from adopting according to their residence. Anyone throughout the County or even the State of Utah can adopt a pet from Animal Services. Similarly, the animal education programs are available to any resident of the County.

Finally, a proportionate share of administrative costs related to these programs could be transferred to the General Fund. The proposal to move these costs is currently in the discussion phase, and has included discussions with the Mayor's Chief Financial Officer, though no formal proposal has been made.

**RECOMMENDATIONS:**

***The Public Works Division should continue to examine the appropriate classification of animal control and welfare programs between specific municipal and general county services and adjust the cost model to more appropriately allocate these costs to unincorporated and Countywide taxpayers.***

***Animal Services should continue to promote the Countywide impact of animal adoption and animal control education initiatives that support the Mayor's goal of significantly reducing animal euthanasia.***

***Animal services should increase public awareness of the shelters' capacity for large-animal pick up, transport, and sheltering, and consider transferring these programs and a portion of related administration costs to the general fund.***

### 3.0 Service Delivery

An initial step in this audit was making a site visit, including a tour of facilities and an introduction to the organizations' management and staff. Our visit included a walking tour and briefing in all areas of the shelter. We also met and asked questions of several staff members and watched the staging of an animal education piece being taped for local media.

We were impressed with the knowledge and passion of the employees, as well as the design and management of the facility. With this experience, our follow-up objective was to compare and contrast the County's Animal Services operation with other self-providing city operations, and to research other sources of "best practices" to provide suggestions for operational improvements.

Our findings in the area of service delivery are as follows:

- ***Salt Lake County has the most comprehensive, high-quality service delivery of any government-operated animal services agency in Salt Lake County.***
- ***Animal Services provides critical, value-added programs, not available in other agencies, which have a broad countywide impact. However, areas were identified where efficiencies could be achieved.***
- ***Research of best practices for animal welfare and control agencies revealed several practices which could be incorporated by Salt Lake County Animal Services.***

### **3.1 Salt Lake County has the most comprehensive, high-quality service delivery of any government-operated animal services agency in Salt Lake County.**

To compare and contrast various service-delivery models, we surveyed animal services operations in several cities in the County. The self-providing cities we surveyed:

- Provide clean and safe environments for stray, lost, or abandoned animals
- Enforce animal control and welfare related ordinances
- Investigate reports and complaints of animal cruelty, abuse, and neglect
- Find homes for adoptable animals, coordinating with rescue organizations around the State in placing adoptable animals their shelters cannot accommodate

Animal services staffing in the non-contract cities ranged from 1½ to 6 FTEs. These relatively small shelters, with limited staff, rely on volunteers because the extra help provides a big impact on their operations. Although the non-contract cities provide many similar services as Animal Services, the cities' services are less comprehensive.

For example, because of the relatively small staff, the cities' animal shelter operating hours are limited. Likewise, with a limited number of field officers, field coverage is limited.

Each city uses the Valley Emergency Communications Center (VECC) to dispatch "on-call" field officers to the appropriate city when staff is not available at that city's shelter. VECC has one non-emergency dispatch number (801-840-4000). Non-emergencies include noise disturbances (barking), and animal nuisance complaints, among many other citizen calls.

By contrast, County Animal Services' shelter is staffed daily with field officers whose shifts overlap and are staggered to provide maximum coverage. Frequently, residents of self-providing cities contact Animal Services if their city's field officers do not respond timely to calls through VECC. In these situations, the County is subsidizing the non-contracted cities through greater depth of service and extended coverage hours.

Additionally, only one shelter operated by the cities provides drop-off enclosures for leaving animals at the shelter after hours. Caring for animals dropped off on weekends would require more staff to attend to these animals.

County residents do not distinguish between service areas covered by the County and those covered by the self-providing cities in the County. They are not concerned with boundaries; they expect responsiveness to complaints, or a facility able to accept stray or abandoned animals after hours and on weekends.

Likewise, because the County animal shelter operates on Saturdays, unlike many self-providing cities, their residents bring stray animals, licensed in their jurisdiction, to the County's animal shelter. The shelter staff accepts and holds them until the following Monday. The animals are then transferred to the appropriate jurisdiction.

To compound matters, many non-contract cities are exempt from Utah State pet sterilization laws due to their small residential populations. According to Utah Code Ann. §10-17-101, "Municipal Animal Shelter Pet Sterilization Act," mandatory sterilization only applies to animal welfare organizations located within a municipality with a population of 40,000 or greater. Thus, this statute requires cities with 40,000 or greater to sterilize cats and dogs before adoption, or requires the person adopting the animal to make a sterilization deposit, subject to forfeiture for noncompliance.

The euthanasia rate is driven by the surplus of adoptable animals produced by animals which are not spayed or neutered. Euthanasia rates can only be reduced by proactive population management, which requires a coordinated, community-wide approach. Proactive spay and neuter programs are a key component to controlling the animal population and reducing the need for euthanasia.

**RECOMMENDATIONS:**

***The County Mayor and Council should continue the effort to raise community awareness of the quality and breadth of services provided by Animal Services, including:***

- ***Proactive spay/neuter program reducing the need for euthanasia***
- ***Animal care and treatment education creating a healthier animal population***

***County officials should consider a standardized approach to contracting for municipal services which highlights:***

- ***Economies of scale in operations***
- ***Additional career opportunities for employees of a larger workforce***
- ***More equitable cost sharing among municipalities***
- ***Broader array of services, such as large-animal sheltering, veterinary services, and proactive community outreach***

**3.2 Animal Services provides critical, value-added programs, not available in other agencies, which have a broad countywide impact. However, areas were identified where efficiencies could be achieved.**

Basic animal services, like removing abandoned, stray, or offending animals from neighborhoods and sheltering them, are enhanced by other value-added activities of County Animal Services. These include the following:

- **High standards of shelter cleanliness**
- **Enhanced and responsive care of animals by the on-site veterinarian**
- **Modern, well maintained facilities and equipment**
- **Knowledgeable, well-trained, and engaging staff**
- **Other value-added services and proactive community outreach**

High standards of shelter cleanliness

Cleanliness of animal shelters is a high public expectation. Animal Services' new cat caging facility, the cattery, incorporates innovative design with attention to sanitation and hygiene.

**A new cattery is being built that will use innovative ways to help prevent the spread of disease among cats and shelter workers.**

Glass-lined cages create a barrier to public contact with the cats, thus preventing potential spread of disease among the sheltered cats and the public.

Public support of improved shelter operations was evidenced by a 2007 shelter contribution of \$100,000 that aided in construction of the new cattery.

Enhanced and responsive care of animals by the on-site veterinarian

A full-time veterinarian increases responsiveness by reducing the time it would take to transport animals to a contracted veterinarian. This added service also allows consistent care by a licensed professional dedicated solely to the shelter. A full-time veterinarian has been on staff since 2006.

The Humane Society of Utah is the only other animal-welfare agency that has a full-time staff of veterinarians, as noted later in the report.

Knowledgeable, well-trained, and engaging staff

Animal Services' larger, more specialized staff provides a wealth of institutional knowledge. Economies of scale also provide better opportunities for continuing professional training and education. Advancement opportunities also exist. This all translates into a highly engaged, motivated, and responsive staff.

Other value-added services and proactive community outreach

Salt Lake County has the largest animal control and welfare operation in the County. County citizens, by their strong patronage, seem to recognize the County shelter as the most reliable location for addressing their needs.

For example, calls to Animal Services are answered live by a staff member between 8:00 a.m. and 5:00 p.m. Monday through Friday. At many other city shelters, especially smaller ones, callers are requested to leave voice mail for later response.

This attention to customers' needs is reflected in shelter operating hours of 9:30 a.m. to 5:30 p.m. Monday through Saturday. Smaller shelters are not open on Saturday, due to lack of staff to allow for overlapping coverage. Staff is on call for emergencies.

Until spring of 2008, Animal Services also had a media relations specialist on staff, a position that other shelters typically do not have. Despite the loss of this position, Animal Services will continue to feature "shelter pets for adoption" on Comcast community television.

**Media relations and community relations positions were eliminated due to budget constraints from contract cities terminating their contracts.**

Elimination of Animal Services positions, one in media relations and one in community relations, may prove detrimental to the community. However, this action reduced personnel costs allocated to the contract with Salt Lake City.

Even with a first-class operation there are always

ways to achieve greater operational efficiency and effectiveness. We discovered some procedures or practices that could be modified to this end.

Efficiencies that could be achieved

To examine potential efficiencies, a member of our audit team interviewed employees regarding internal procedures and observed field operations by accompanying a field officer on his rounds.

**Recording Barking Dog Incidents**—Our audit team member discovered, for example, that barking-dog complaints were handled by dispatching a field officer to the complainant's address solely to deliver a log to record the frequency and times of barking activity. When the log is completed, evidence is established of where and when the dog created the nuisance. A consistent, frequent pattern results in the owner being issued a citation; or the dog may be picked up and taken to the shelter.

A much more efficient way to provide a log would be to mail or email it to the complaining party, with instructions for completing the log. This would save the time and expense of having the field officer deliver the log in person.

**Reworking Field Officer Shifts**—We also determined that the length of time field officers are on duty each day might be excessive. The current schedule is two shifts covering a 15-hour day from 7:00 a.m. to 10:00 p.m. Instead, the coverage could be replaced with one 10-hour shift per day, with field officers working in staggered shifts throughout the week.

While there are efficiencies that can be achieved, we concluded from our review that Animal Services' overall operation is commendable and its attitude is service-oriented. Animal Services provides a knowledge base that allows for a high level of service and attention to animal care.

**RECOMMENDATIONS:**

***Animal Services should publicize the variety and depth of service which includes:***

- ***Well-maintained, state-of-the-art equipment and facilities***
- ***Educated and motivated staff***
- ***High-quality care***
- ***Proactive educational outreach programs***

***Animal Services should implement operational changes by:***

- ***Mailing or emailing complaint logs instead of field officers delivering them***
- ***Reducing the coverage hours that field officers are on duty***

**3.3 Research of best practices for animal welfare and control agencies revealed several practices which could be incorporated by Salt Lake County Animal Services.**

A study completed in August 2007 by Animal Services management team recommended several best practices that would enable Animal Services to reach their performance goals of:

- Decreasing euthanasia
- Increasing adoptions
- Providing excellent customer service

Many of the practices are already implemented and are modeled after those suggested by the Humane Society of the United States, American Humane, and similar agencies across the country. Therefore, we will not repeat the recommendations of that study.

We researched websites of these agencies and other sites to identify additional program characteristics of a model animal care and control program. We concluded that there is little consensus among the animal associations regarding best practices and assessments are largely subjective. However, we discovered several innovative practices which could be considered by Animal Services. They are listed below:

Website Development

A website designed to pair potential volunteers with organizations could attract needed volunteer workers for the shelter. One website, [www.volunteermatch.org](http://www.volunteermatch.org), is a free online service which allows organizations to specify volunteer needs. Volunteers enter their zip codes and specify their interests. The site is a matchmaker pairing up volunteers with organizations in need.

Online Fund Raising

Fundraising over the Internet builds both public awareness and potentially raises money for causes people care about. The Internet is a resource with significant potential to reach prospective donors. Donations can be made via the Internet, delivered through regular mail, or other traditional means. The potential has been recently publicized and validated during the current national political campaigns.

An online resource devoted to helping people learn the basics of online fundraising is: [4Pawsfundraising.com](http://4Pawsfundraising.com). The site contains tips and links for website design, marketing, donations, and affiliate programs.

Several other websites we reviewed encouraged cash donations and in-kind donations of items needed for their shelters. One website offered a free subscription to the shelter's newsletter with a specific dollar donation. Although the website for Animal Services offers a doggy bed, which patrons can purchase and donate to the shelter, there is not a "donations" link on the website. Developing a link for potential donors would encourage and enable their support.

Quarterly Newsletter

The Animal Services website has a public link to the shelter's quarterly newsletter. Also, Animal Services sends all County employees an e-mail providing an updated sampling of animals available for adoption from the shelter. However, creating an Internet newsletter (e-newsletter) could enlarge the audience. County citizens could subscribe online, and receive the e-newsletter promoting shelter programs and publications.

Traditional and Internet newsletters provide similar benefits. Both forums build awareness about upcoming events, keep members and citizens informed about programs and services, highlight animals available for adoption, and generate



donations. However, an e-newsletter can potentially reach a much broader audience.

Also, an e-newsletter has no associated printing and mailing costs. Bottom line, a fun and informative e-newsletter can be effective for public awareness and financial support — while avoiding printing and mailing costs. County Information Services has staff to assist in developing targeted websites and Internet newsletters.

*Innovative Training*

The Humane Society University's learning site at [HSUonline.org](http://HSUonline.org) offers online courses to provide guidance in running a shelter. Classes are offered on diverse topics including advocacy, animal behavior and care giving, humane education, leadership development, and shelter management. The goal is to bring affordable training and skill enhancement to people at all levels in the animal care and control community.

*Rescue-Partner and Foster Family Networks*

One peer county, Fairfax, VA, engages with 70-75 rescue partners, 501(c)(3) organizations, transferring stray or abandoned animals to these partners where space is available. These animals are adopted out. About 300 animals are transferred to rescue groups annually.

In addition, volunteer foster families care for special-needs kittens and puppies, and mature dogs, such as those going through heart worm treatment requiring a "quiet period." These animals are eventually returned to the shelter.

Annually, 600 to 800 animals that could not otherwise be accommodated by the Fairfax shelter are transferred to one of these groups until they can be adopted or otherwise helped.

*Countywide Consolidation of Services*

A consolidated rather than "Balkanized" management of animal services deserves serious review and reconsideration. In our surveys we discovered that Maricopa County Animal Care and Control (MCACC) Field Services Department in Arizona contracts across its county to provide a variety of services to 14 cities, as well as all unincorporated areas of Maricopa County. Using this county's model as a guide may provide a starting point for County and city policy makers to consider consolidating animal control and welfare throughout Salt Lake County. This was discussed previously in Section 1.1, and survey data is further discussed in Section 5.0.

*Other Innovations*

**Partnering with Retailers**—A concept used by West Jordan City's animal services is partnering with local pet stores and other retailers to obtain donations of pet food. The city uses only donated pet food for the animals in their shelter. County Animal Services primarily uses the Science Diet brand because staff has concluded it provides the highest nutritional value. However, consideration could be given to soliciting donated pet food from local pet stores and retailers.

**DVD's**—An instructional DVD demonstrating proper care and handling of a pet is another recognized best practice. Animal Services already incorporates this practice by providing an instructional DVD to customers when they adopt their pet.

**Login Procedures**—Murray City’s Animal Services uses a log-in procedure where animals are tracked in three places—a written log, a card with specifics about the animal, and a picture saved in the computer. Tracking incoming animals in this way has helped this city’s animal shelter staff easily identify the animals at the shelter and unite lost pets with their owners.

**Off-site adoption**—Animal Services field officers could bring dogs to retail locations for off-site adoption by potential owners. Customers are able to initiate the adoption process from the off-site location.

**RECOMMENDATION:**

***Animal Services should consider incorporating some of these innovative ideas into their strategic planning, particularly the fund raising innovations that could assist in providing non-tax sources of operating revenues.***

## 4.0 Local Surveys

As previously noted, one of our objectives was to survey local municipal animal services agencies as well as the Humane Society of Utah. We observed operations and interviewed staff and management at the following cities:

- Midvale
- Murray
- South Jordan
- South Salt Lake
- West Jordan
- Cottonwood Heights
- Sandy
- West Valley City
- Draper
- Riverton

(Note: Holladay contracts with South Salt Lake for services. Bluffdale has a field officer, but contracts with Midvale for shelter services. Also, Cottonwood Heights maintains a staff of field officers, but contracts with Sandy City for shelter services)

Additionally, our team developed and delivered a survey questionnaire to determine the types of animal services and funding sources. The survey form is at Appendix C. We did not achieve significant response levels despite repeated reminders to city responders. Thus, our findings are primarily anecdotal based on Auditor observations.

Based on feedback from our visits to local non-contract cities and from responses to our survey we found the following:

- ***County Animal Services has different program priorities than the animal welfare and control agencies in non-contract cities in Salt Lake County.***

- **County Animal Services has a different focus than the Humane Society of Utah.**
- **Some non-contract cities' animal control agencies raised issues and concerns regarding Animal Services.**

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#### **4.1 County Animal Services has different program priorities than the animal welfare and control agencies in non-contract cities in Salt Lake County.**

As previously noted, there are differences between the animal services in the non-contract cities and those provided by County Animal Services. These differences, though possibly driven by local funding levels, also reflect different philosophies toward animal control and welfare.

##### Animal Care, Treatment, and Community Outreach Programs

For example, County Animal Services provides in-depth instruction on proper pet care prior to customers adopting a pet, based on concern for both the patron and the animal. In contrast, some surveyed cities' animal services merely provide a room where customers can get acquainted with animals. The shelter staff observes the customers' interaction with the animals. However, instruction regarding proper care and handling is a limited part of the process.

Another difference is the philosophy towards community education. The majority of the non-contract cities do not include structured education programs for their community. Some provide targeted instruction on pet care and handling to interested groups on request. By comparison, County Animal Services offers a proactive, community outreach with structured education to the public. County Animal Services' staff believes that education goes with their mission of increasing adoptions and reducing euthanasia.

##### Euthanasia Procedures

Another divergence of philosophies concerns euthanasia procedures. Some surveyed shelters subscribe to euthanizing by sodium pentobarbital injection, while others employ a carbon monoxide chamber. Carbon monoxide, when delivered in a well-designed and constructed chamber, is a conditionally acceptable method of humane euthanasia for some non-companion animals. However, the Humane Society of the United States (HSUS) believes it is a far less humane procedure than sodium pentobarbital. This method, properly performed, is deemed the most humane, safe, and least stressful procedure by not only the HSUS, but also the American Humane Association, and the American Veterinary Medical Association. The County's Animal Services follows the HSUS recommendation and uses the injection method of euthanasia.

Smaller self-providing cities do not impound and shelter as many animals as County Animal Services. This allows smaller cities to keep adoptable animals at their shelter for extended periods of time, increasing the possibility that the animals will be adopted and not euthanized. However, when smaller shelters cannot place animals, they may use the carbon-monoxide method as an expedient.

#### **4.2 County Animal Services has a different focus than the Humane Society of Utah.**

Animal adoption is the primary goal and emphasis of the Humane Society of Utah (Humane Society). They do not respond to complaints regarding animal nuisance behavior like the municipal shelters in Salt Lake County. The Humane Society of Utah is a tax-exempt 501(c) (3) charitable organization and receives no governmental funding. They have an open-door policy, allowing all domesticated animals to be surrendered to the shelter.

The Humane Society provides shelter and both in-house and outreach adoption for homeless and unwanted animals. They also provide low-cost animal sterilizations, vaccinations, as well as educational outreach programs for schoolchildren. The Humane Society divides their facility into the following sections: Administration, Clinic, Adoption and Education, and Receiving.

By creating separate sections, management creates a positive image for the various programs and operations at the facility. Their well-maintained grounds and clean facility positively influences people's perception of the Humane Society.

Their goals are to:

- Provide the most comprehensive center for placing adoptable animals
- Build lasting relationships with the public
- Serve as the primary animal resource for the entire Wasatch Front

The Humane Society fulfills a vital community role in line with the County's goals of proactive animal population control and placement of animals to prevent unnecessary euthanasia. However, their operational focus is different from a governmental animal services operation.

#### **4.3 Some non-contract cities' animal control agencies raised issues and concerns regarding Animal Services.**

During our interviews with employees of self-providing cities, concerns were voiced regarding the organizational culture and administrative decisions at Animal Services. Their perception was a culture of favoritism among employees, creating an "in" group, and negatively impacting morale.

Another issue raised was that Animal Services was not a good community partner, but a self-serving entity focused on its own concerns. If other cities need assistance, they call any sister agency before calling Animal Services. In contrast, self-providing city animal control agencies willingly help each other, always ready to lend a hand on a reciprocal basis. However, there was not that feeling of good will and reciprocity with Animal Services. Thus, according to several cities' employees, there are unfriendly relations between Animal Services and the other cities.

For example, cities that share boundary lines with the unincorporated County complained that Animal Services will not pick up dead animals if the animal is on the city's side of the road. Additionally, Animal Services will reputedly drive by dead animals if the animal is not in the unincorporated County or one of the contracted cities. In contrast, if a dead animal is on the County side of their

shared road, field officers from non-contracting cities will remove the dead animal.

Concerns were also voiced about Animal Services charging self-providing cities' citizens a fee for a stray or abandoned animal dropped off at the County's facility. It angers citizens to pay a fee when they were only trying to show compassion for a stray or abandoned animal. The other cities in the County do not charge a fee, but as previously noted, many of these cities do not have an after hours or weekend drop-off service.

The staff in other municipalities also brought up the amount of new construction at the Animal Services' shelter. The concern was that these were unnecessary expenditures that were not well thought out. Their concern was that, in several instances, a capital project was completed, only to have a new project change the previous improvement.

## 5.0 National Surveys

During our audit we also conducted surveys of government-operated animal services agencies nationally, outside of Utah.

The questionnaire was designed to survey the same types of services delivery programs, e.g., adoptions, pet licensing, and animal nuisance complaints, as provided by Animal Services. It also requested financial data, including categories of operating expenses and revenues broken out by taxes, customer fees, and contract city revenue, where applicable.

Also requested were various metrics, such as the number of animals taken into the shelter each year, capacity of the shelter and number of adoptions. We asked questions regarding numbers and types of employees, shelter operating hours, and field officer coverage and shift schedules in the field. A copy of the survey is in Appendix C. All data requested was from fiscal or calendar year-end 2007.

Our findings from our survey work were as follows:

- ***The level of care and attention provided by Animal Services is comparable to government-operated agencies in large counties outside of Utah.***
- ***Nine of 12 counties surveyed, or 75%, provide animal welfare services substantially countywide, and include service to most of their cities.***
- ***Salt Lake County has the highest per capita rate charged to contract cities.***
- ***Salt Lake County has:***
  - ***High operating costs per capita***
  - ***Average or typical shelter operating hours***
  - ***Slightly above average hours of field officers on duty***
  - ***Slightly above average number of employees per capita***

- *A relatively high number of animals are dropped off at the Salt Lake County Animal Shelter compared to the population being serviced.*
- *Fees charged to customers at the Animal Shelter were relatively low, resulting in comparatively low fee revenue.*

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### **5.1 The level of care and attention provided by Animal Services is comparable to government-operated agencies in large counties outside of Utah.**

In our data sets we incorporated responses from Salt Lake County and 12 other counties outside of Utah with populations roughly greater than 500,000. These 12 counties, with their major city noted in parentheses, are as follows:

1. Harris, TX (Houston)
2. Orange, CA (Huntington Beach)
3. Marion, IN (Indianapolis)
4. Contra Costa, CA (Bay Area)
5. Maricopa, AZ (Phoenix)
6. Bernalillo, NM (Albuquerque)
7. Orange, FL (Orlando)
8. Multnomah, OR (Portland)
9. King, WA (Seattle)
10. San Diego, CA (San Diego)
11. Fairfax, VA (Metropolitan Washington D.C.)
12. Pinellas, FL (St. Petersburg)

All surveyed counties provided the following typical animal welfare and control functions, except as noted:

- Employed field officers and operated their own shelter\*
- Accepted dogs, cats, and other animals
- Responded to stray and biting animal complaints
- Performed investigation on cruelty to animals
- Provided after-hours response to complaints and calls
- Provided an adoption process, including interviews with the customer making the adoption
- Employed a full-time veterinarian\*\*

Except Bernalillo County which contracts with the city of Albuquerque for its shelter.\*

1. Except for Fairfax, Marion, Bernalillo and Contra Costa\*\*
2. Harris and Orange, CA, each have three veterinarians
3. Orange and Pinellas, FL, each have two veterinarians

Animal Services employs a full-time veterinarian. Fairfax, Marion, Bernalillo and Contra Costa counties reported having a staff veterinarian. King and San Diego did not respond to this question. Harris and Orange, CA, each have three veterinarians, and Orange and Pinellas, FL, each have two. Thus, staff veterinarians are commonly employed.

We judged the California counties among the top service providers surveyed, setting a high standard of service delivery. Their thoughtful and thorough completion of the survey was an indication of this.

A variety of organizational structures exist throughout the country for handling county-level animal services. For example:

*Not all counties, including larger ones among those surveyed, follow a similar model for delivery of animal services.*

- Hennepin, MN (Minneapolis) does not have an animal services agency or shelter.
- Bernalillo, NM, contracts shelter services to Albuquerque.
- Clark County, NV, covering an extensive area, contracts with three non-profit organizations for shelter services.

The two Florida counties included in the survey, Pinellas and Orange, provided all animal services operations within their counties, to both the cities and unincorporated areas. No separate contracts were entered into with cities and there was no indication that they existed as a separate municipal-service type.

Pinellas was noteworthy for their expansive, six-building animal shelter campus. The campus, pictured on their website, was financed using a “Penny for Pinellas” one-cent sales tax. Pinellas was one of the counties that also established a high standard for delivery of animal welfare services. Other counties were also notable for their service delivery.

An on-site visit to these national county animal services was not possible. However, through our conversations, review of their websites, and their survey submissions, we concluded that most of these peer counties provide similar comprehensive services and devote significant resources to animal care and welfare. Countywide consolidation of services is a more prevalent model of service delivery.

**RECOMMENDATION:**

*The fact that many of the peer-county agencies surveyed provide animal services covering their entire county, including all cities, with quality, comprehensive services in up-to-date facilities could be used to bolster the argument for consolidation of services in Salt Lake County.*

**5.2 Nine of 12 counties surveyed, or 75%, provide animal welfare services substantially countywide, and include service to most of their cities.**

The survey responses disclosed that most peer counties do not have the same concept of an inter-local contractual relationship as does Salt Lake County. Counties most comparable with Salt Lake in contracting methodology were the three California counties and Maricopa County, Arizona. Others provide services countywide, including to cities, but funding is through customer fees or the General Fund.

Table 2, on page 44, provides basic comparison data of the relationship counties have in providing animal welfare services to their cities. The table indicates whether services cover substantially the entire County population and the number of cities with which the County contracts.

Coverage Area and Contracting by Counties in National Survey			
County Name	Services Substantially Countywide?	# Contract Cities	Comments
Salt Lake, UT	No	2	Contracts in place
Orange, CA	Yes	22	Contracts in place
Contra Costa, CA	Yes	18	Contracts in place
San Diego, CA	No	6	Contracts in place
Orange, FL	Yes	*	Cities included, no fee
Pinellas, FL	Yes	*	Cities included, no fee
Harris, TX	No	2	Houston not included
Maricopa, AZ	Yes	19	Contract in place
King, WA	Yes	36	Seattle not included
Multnomah, OR	Yes	6	Funded by general fund
Fairfax, VA	Yes	0	
Marion, IN	Yes	2	
Bernalillo, NM	No	0	Contract with Albuquerque

*Table 2. Most surveyed counties cover animal services throughout their entire or nearly entire county area, including municipalities.*

Table 2 shows that 9 of 12 counties surveyed, or 75%, provide animal welfare services substantially countywide, and include service to most of their cities. Salt Lake County is one of those whose coverage does not include substantially all of the county population. This fact was discussed previously as a limiting factor to Animal Services ability to maintain a top-quality, comprehensive level of service.

Contra Costa reported that one city, Antioch, a city of 100,000, is not included in its service area. We asked the Contra Costa fiscal manager whether Antioch objected to county General Fund money being used to fund county animal services operations, she indicated they were not. She further added that equity of using General Fund money to the exclusion of Antioch was apparently not a matter of discussion among decision makers.

Characteristics in some of the other counties are worth noting. Marion County is a combined Indianapolis City-County organization that includes over 90% of the county population in its animal services coverage area. King County, Washington contracts with 36 cities, however, “no money changes hands.” On their survey they stated, “We collect the licensing revenue and customer fees and in exchange the cities receive animal control services, sheltering services, and licensing services.”

### **5.3 Salt Lake County has the highest per capita rate charged to contract cities.**

One of the most important findings of the surveys was the ranking of per capita charges to contract cities. The total annual contract fee was divided by the contract city’s population to determine the amount charged per city resident. Table 3, on page 45, ranks selected per capita charges to cities from surveyed counties that contract similarly to Salt Lake County. Because of their number, not all contract cities are shown in the table.



Per Capita Charges to Contract Cities				
County	Contract City	Charge	Population	Per Cap
Salt Lake, UT	Salt Lake City	\$1,006,315	178,858	\$5.63
San Diego, CA	Encinitas	238,991	59,260	4.03
Orange, CA	Anaheim	1,197,877	345,556	3.47
Orange, CA	Huntington Beach	583,011	194,496	3.00
Contra Costa, CA	Martinez	Flat Rate	35,366	3.61
Contra Costa, CA	Walnut Creek	Flat Rate	64,296	3.61
San Diego, CA	San Diego	5,645,130	2,813,833	2.01
Maricopa, AZ	Phoenix	2,035,478	1,552,259	1.31
Maricopa, AZ	Glendale	278,943	246,531	1.13

*Table 3. Salt Lake County charges the highest rate per capita to Salt Lake City in this sample of contract cities within the survey data.*

Table 3 shows that Salt Lake County’s per capita charge to Salt Lake City was the highest of any in the survey. We first thought that inclusion of overhead and ESR provided much of the explanation for Salt Lake’s high ranking. However, further probing determined that all counties in Table 3, except for Contra Costa, that did not respond, confirmed that overhead charges were included in contract rates.

The data in Table 3 indicates a somewhat inverse relationship between the size of population served and the per capita cost. This may be due to the economies of scale of spreading fixed costs over a larger population base. It is also attributable to higher customer service fees charged by many of these counties.

Animal Services will be more competitive in attracting other contract cities if the per capita charge can be reduced. However, due to fixed costs, contract fees can only go down if costs are spread over a larger population base.

Salt Lake City’s service-area population is nearly the smallest among the cities noted in Table 3. And, with Animal Services losing contract cities, the same fixed costs must be spread over fewer client cities and the unincorporated County. Also, in the surveyed cities, certain program costs may be paid through their counties’ general fund, and in effect subsidizing lower contract revenue. We did not get clear indications on this question.

**RECOMMENDATIONS:**

***Animal Services should work to decrease the per capita rate charged to Salt Lake City through measures noted in other recommendations of this report.***

***Animal Services should promote the economies of scale achieved by many peer counties by providing services to nearly all municipalities of their county.***

**5.4 Salt Lake County has:**

- **High operating costs per capita**
- **Average or typical shelter operating hours**
- **Slightly above average hours of field officer on duty**
- **Slightly above average number of employees per capita**

Operating Costs Per Capita

Salt Lake County's costs per capita are second highest among counties surveyed, excluding Bernalillo County, whose per capita rate of \$15.36 appeared unreasonably high and is not included in Table 4 below. Also, Harris County was not included because reported expenditures were unreasonably low for their level of service. This may be due to the fact that they euthanize 80% of their sheltered animals. Salt Lake exceeded the survey average of \$5.23 by 62%. Analysis of per capita spending is shown in Table 4, below.

Per Capita Expenditures			
County	Expenditures	Population	Per Capita
Contra Costa, CA	\$9,654,861	900,000	\$10.25
<b>Salt Lake, UT</b>	<b>3,959,660</b>	<b>557,538</b>	<b>7.10</b>
San Diego, CA	14,065,130	2,001,791	7.03
Pinellas, FL	6,007,560	960,000	6.26
Multnomah, OR	4,207,534	700,000	6.01
Orange, CA	12,898,245	2,254,074	5.72
Orange, FL	6,201,369	1,100,000	5.64
Marion, IN	3,778,706	860,454	4.39
King, WA	4,802,530	1,200,000	4.00
Maricopa, AZ	11,070,316	3,500,000	3.16
Fairfax, VA	3,500,000	1,200,000	2.92

*Table 4. Salt Lake County is second highest among counties surveyed in per capita expenditures.*

Notably, Salt Lake County's per capita spending clusters around per capita rates for the California counties and may be indicative of similar levels of service. Contra Costa was the exception possibly due to their staff of 19 adoption specialists.

Various factors affect expenditure levels in counties surveyed as noted in later sections of this report. However, one factor is the effect on expenditures of shelter operating hours. Some counties have relatively shorter operating hours.

Fairfax, in per capita spending, is open for 7 hours Tuesday through Friday, from noon to 7:00; then 7 hours on Saturday, from 10:00 to 5:00. The shelter is closed Sunday and Monday. Later sections of this report illustrate that Fairfax does not shelter a large number of animals per employee and has a relatively high number of field officers compared to shelter and administrative staff.

**Salt Lake County compares favorably to the survey average for the number of hours per week its shelter is open.**

Hours of Operation

**Shelters**—Analysis indicates that Salt Lake County falls in the middle among survey respondents for shelter operating hours; Salt Lake is slightly above the

average hours per week that field officers are on duty. Salt Lake’s hours of shelter operations compared to the survey average are provided as follows:

- Hours per week Salt Lake County 48.5
  - Survey average hours per week 48.0
  - Range of operating hours 33-96\*
- (\*Harris County ranked lowest and Orange County, CA, ranked highest)

**Animal Services field officers are on duty for slightly more hours per week than the average from the national survey.**

All counties had Saturday operating hours, with two open on Sunday. Two shelters were closed on both Sunday and Monday.

**Field Officers**—Salt Lake County’s field officers work a comparable number of hours per week. Salt Lake County compared to other respondents as follows:

- Hours per week Salt Lake County 112
  - Survey average hours per week 111
  - Range field office hours per week (24x7) 70 – 168\*
- (\*Harris County was lowest and Marion County ranked highest, with 24x7 operations)

Staff Size

Personnel costs comprise the largest expenditure category in Animal Services, totaling \$2,615,668 in 2007, or 71% of total expenditures of \$3,663,395. At the beginning of 2008, 45 full-time employees were reduced by 3, as discussed earlier.

**Population to Employee Ratio**—Our survey provided comparisons of Salt Lake County’s employee levels to other counties and could help Animal Services management determine appropriate staffing levels relative to service area population. Table 5, below provides the population to budgeted employee ratio.

Population per Number of Budgeted Full-Time Employees			
County	Population	Employees	Population to Employee Ratio
Bernalillo, NM	120,000	15	8,000
Salt Lake, UT	557,538	51.5	10,825
Contra Costa, CA	942,191	83	11,352
Pinellas, FL	960,000	75	12,800
Orange, FL	1,100,000	81	13,580
Orange, CA	2,254,074	145	15,545
San Diego, CA	2,001,791	125	16,014
Multnomah, OR	700,000	43	16,279
Marion, IN	860,454	46	18,706
Maricopa, AZ	3,500,000	171	20,468
Fairfax, VA	1,200,000	53	22,642
King, WA	1,200,000	31	38,710
Harris, TX	1,900,000	43	44,186

**Table 5.** Salt Lake County ranked second lowest in population per employee.

Salt Lake County’s low ranking, 10,825 residents per employee, seems a strong indicator that the number of employees is still out of proportion to the population lost by the recent departure of three contract cities. Fairfax County, previously

noted for efficiency, appears to service its 1.2 million residents with close to the same 53 FTE's.

**Animals Sheltered**—Further analysis of employee levels compared the number of animals taken into the shelter in fiscal or calendar year 2007 to total full-time employees. This analysis could indicate whether too many employees are on staff compared to animals taken in and cared for. Table 6, below, provides this comparison.

Number of Animals Sheltered to Number of Full-time Employees			
County	Animals Sheltered	Employees	Sheltered Animals to Employee Ratio
Fairfax, VA	5,250	53	99 to 1
Contra Costa, CA	14,865	83	179 to 1
San Diego, CA	24,561	125	196 to 1
<b>Salt Lake, UT</b>	<b>11,947</b>	<b>51.5</b>	<b>232 to 1</b>
Multnomah, OR	10,294	43	239 to 1
Orange, CA	36,932	145	255 to 1
Orange, FL	22,991	81	284 to 1
Maricopa, AZ	52,665	171	308 to 1
Pinellas, FL	26,253	75	350 to 1
King, WA	11,984	31	387 to 1
Marion, IN	17,961	46	390 to 1
Harris, TX	26,767	43	623 to 1

*Table 6. Salt Lake ranked third highest in number of animals to employees.*

Salt Lake County's comparative ranking improves slightly by this measure. Sheltering 232 animals per employee is close to the average of 295, which falls to 265 if Harris County is excluded. This, again, is an indicator that FTE levels are out of proportion to numbers of animals sheltered.

**Field Officer to Shelter Employee Ratio**—This comparative staffing analysis can provide insight into management's focus, goals, and values in animal services operations. A higher ratio of field officers to shelter and administrative workers could be reflective of an organization valuing tighter enforcement and/or prompt response to citizen complaints including a return of animals to owners. They achieve the lowest euthanasia rate among surveyed counties. Conversely, a lower ratio of field officers could indicate a great emphasis on sheltering, placement, and public education.

Table 7, on page 49, provides the percentage of field officers to the number of shelter and administrative staff.

% Field Officers to Shelter Staff and Administration			
County	Field Officers	Admin & Shelter	Percent FO's to Other
Multnomah, OR	13	30	43%
Maricopa, AZ	52	115	45%
San Diego, CA	41	84	49%
Contra Costa, CA	32	51	63%
<b>Salt Lake, UT</b>	<b>20</b>	<b>31.5</b>	<b>63%</b>
Pinellas, FL	34	41	83%
Orange, CA	66	79	84%
Marion, IN	21	25	84%
Orange, FL	37	44	84%
Harris, TX	20	23	87%
King, WA	16	15	107%
Fairfax, VA	31	22	141%
Bernalillo, NM	11	4	275%

*Table 7. Salt Lake County does not have an unusual proportion of field officers to shelter staff and administration.*

Salt Lake County has the fifth lowest percentage, 63%, of field officers to shelter/administrative staff. Notably, Fairfax has the second highest percentage, 141%, and they have the lowest number of animals sheltered per employee, 99, (as shown in Table 6) of all surveyed counties. This indicates a prime focus on animal control and complaint investigation, with sheltering and administrative tasks either outsourced or turned over to local non-profit organizations like the Humane Society. Reuniting pets with owners may also be an outcome of a high field officer ratio.

#### Use of Vehicles

The number of vehicles assigned to field officers is indicative of capital expenditures and is a major factor in determining fuel and maintenance costs, costs that could be reduced by reducing fleet size.

Table 8, on page 50, shows fleet sizes, mainly trucks, of counties surveyed, and compares ratios of population to number of vehicles in the fleet. Fairfax and San Diego counties did not answer this question and therefore do not appear in the analysis.

Population of Service Area to # of Vehicles			
County	Population	# Vehicles	Population to Vehicle Ratio
Bernalillo, NM	120,000	12	10,000
Contra Costa, CA	900,000	43	20,930
<b>Salt Lake, UT</b>	<b>557,538</b>	<b>19</b>	<b>29,344</b>
Marion, IN	860,454	29	29,671
Pinellas, FL	960,000	27	35,556
Orange, FL	1,100,000	29	37,931
Orange, CA	2,254,074	43	52,420
Multnomah, OR	700,000	9	77,778
Harris, TX	1,900,000	22	86,364
King, WA	1,200,000	11	109,091
Maricopa, AZ	3,500,000	30	116,667

**Table 8.** Salt Lake has a lower population to vehicle ratio than most counties in the survey, indicating vehicles are readily available for use by field officers.

The data set shows that Maricopa County and King County skew the average, their fleet sizes appearing relatively small compared to their service area populations. Salt Lake ranks the third lowest ratio, 29,344, again indicative of a level of operation that has not been properly sized after the departure of three contract cities.

**RECOMMENDATION:**

***Animal Services should evaluate whether their current staffing levels and fleet sizes are appropriate to the population size being served.***

**5.5 A relatively high number of animals are dropped off at the Salt Lake County Animal Shelter compared to the population being serviced.**

Animals are brought to the shelter and cared for, as a proportion of population served is a relevant comparative metric. Most are dogs and cats. Among the counties surveyed, Orange County, CA, and Pinellas County, FL, showed significant numbers of other types of animals being brought to their shelters:

- Pinellas, FL 2,855 exotic and wild animals
- Orange, CA 8,036, including “injured wildlife.”

Salt Lake County also reported a high number of exotic animals, livestock, and birds received at the shelter during 2007.

Dogs	5,434
Cats	5,226
Other animals	1,287
<b>Total</b>	<b><u>11,947</u></b>

Table 9, on page 51, shows the number of animals received per 100,000 of population within the service area.

Animals Sheltered Per 100,000 Population Served			
County	Animals Sheltered	Population Served	Animals Received per 100K Population
Pinellas, FL	26,253	960,000	2,735
<b>Salt Lake, UT *</b>	<b>11,947</b>	<b>557,538</b>	<b>2,143</b>
Orange, FL	22,991	1,100,000	2,090
Marion, IN	17,961	860,454	2,087
Orange, CA	36,932	2,254,074	1,638
Contra Costa, CA	14,865	942,191	1,578
Maricopa, AZ	52,665	3,500,000	1,505
Multnomah, OR	10,294	700,000	1,471
Harris, TX	26,767	1,900,000	1,409
San Diego, CA	24,561	2,001,791	1,227
King, WA	11,984	1,200,000	999
Fairfax, VA	5,250	1,200,000	438

**Table 9.** Salt Lake County receives a large number of animals at its shelter, possibly indicating the facility's reputation for quality care and placement services.

*\*Animal Services has an after-hours animal drop-off box, one of seven surveyed respondents having this capability. An after-hours drop-off box could increase the relative number of sheltered animal.*

Animal Services ranked second by this measure, possibly reflecting a greater focus on animal care, or a higher pet population, though pet population data was not surveyed. This may provide justification for the larger shelter and administrative staff.

#### Pet Adoptions

Placing unclaimed animals for adoption is preferred over euthanizing, thereby providing a humane, reasonable, and nurturing way of handling and controlling abandoned animals. In 2007, 1,245 dogs and 729 cats were adopted from the Animal Services shelter.

Table 10, on page 52, compares ratios of the number of animals placed for adoption to total animals received at the Animal Shelter.

Animal Adoptions as Percentage of Animals Sheltered			
County	Adoptions	Animals Sheltered	Percent Adopted
Harris, TX	2,334	26,767	9%
Marion, IN	1,757	17,961	10%
Orange, FL	3,750	22,991	16%
<b>Salt Lake, UT</b>	<b>1,974</b>	<b>11,947</b>	<b>17%</b>
Multnomah, OR	1,843	10,294	18%
Maricopa, AZ	10,302	52,665	20%
Pinellas, FL	5,528	26,253	21%
Fairfax, VA	1,550	5,250	30%
Orange, CA	11,761	36,932	32%
King, WA	4,681	11,984	39%
San Diego, CA	10,709	24,561	44%
Contra Costa, CA	6,746	14,865	45%

*Table 10. Salt Lake County's adoption rate falls on the lower end of the spectrum and could be indicative of a large number of animals redeemed by their owners.*

Animal Services has a relatively low adoption rate compared to many of its peer counties. Recall that Salt Lake County has a relatively high number, 2,143, of animals sheltered per 100,000 of population. Also, the number of animals redeemed, or reclaimed by owners, could be higher. Therefore, a smaller number of animals would be available for adoption.

Animal Services has two adoption specialist employees on staff. During 2007 one adoption specialist was on staff, and the second one joined the staff in July 2008. Among the other responding counties, seven, including Salt Lake, reported specific employees dedicated to "education and adoption." In fact, Contra Costa County, with 19 dedicated employees, was highest. This has translated into an adoption rate of 45%, which is 2.75 times greater than Salt Lake County.

#### Euthanasia

An animal is euthanized after shelter officials determine it will not be claimed by its owner or adopted. Putting the animal down, humanely, contributes to pet population control. This emotionally-difficult procedure is performed by Animal Shelter staff, not the veterinarian.

A comparison of euthanasia procedures performed at Animal Services compared to those performed in the surveyed counties is shown in Table 11, on page 53. The percentage of euthanizing procedures to the number of animals received is also shown.



<b>% of Animals Euthanized to Number of Animals Sheltered</b>			
County	Animals Euthanized	Animal Sheltered	Percent Euthanized to Sheltered
Harris, TX	21,620	26,767	81%
Marion, IN	11,508	17,961	64%
Orange, FL	13,386	22,991	58%
Maricopa, AZ	28,832	52,665	55%
<b>Salt Lake, UT</b>	<b>6,320</b>	<b>11,947</b>	<b>53%</b>
Pinellas, FL	11,941	26,253	45%
Multnomah, OR	4,622	10,294	45%
San Diego, CA	9,986	24,561	41%
Orange, CA	13,841	36,932	37%
Contra Costa, CA	5,484	14,865	37%
King, WA	4,054	11,984	34%
Fairfax, VA	1,696	5,250	32%

**Table 11.** *Animals euthanized at Salt Lake County in 2007 represent half of the number taken in to the shelter.*

Over half of the animals sheltered by Animal Services are euthanized. Of these 6,320 euthanasia procedures, 71% were cats. Generally, more cats are euthanized because more are feral, undomesticated cats, compared to dogs. Despite this predominant ratio of cats to dogs, three counties reported the reverse, with more dogs than cats being euthanized.

Table 12, on page 54, was constructed by summing the number of reported euthanized and adopted animals, then subtracting that total from the total number of animals sheltered. The difference was deemed to be the “number of animals returned to owners.”

<b>% of Animals Returned to Owners to Number of Animals Sheltered</b>					
County	Number of Animals Sheltered	Number Euthanized or Adopted	Number Returned to Owner	Combined Percent Adopted or Euthanized	Percent Returned to Owners
Harris, TX	26,767	23,954	2,813	89%	11%
San Diego, CA	24,561	20,695	3,866	84%	16%
Contra Costa, CA	14,865	12,230	2,635	82%	18%
Orange, FL	22,991	17,136	5,855	75%	25%
Maricopa, AZ	52,665	39,134	13,531	74%	26%
Marion, IN	17,961	13,265	4,696	72%	26%
King, WA	11,984	8,735	3,249	73%	27%
Orange, CA	36,932	25,602	11,330	69%	31%
<b>Salt Lake, UT</b>	<b>11,947</b>	<b>8,294</b>	<b>3,653</b>	<b>69%</b>	<b>31%</b>
Pinellas, FL	26,253	17,469	8,784	67%	33%
Multnomah, OR	10,294	6,465	3,829	63%	37%
Fairfax, VA	5,250	3,246	2,004	62%	38%

**Table 12.** Percentage of Animals Returned to Owners to Number of Animals Sheltered.

Animal Services ranked fourth highest, at 31%, for animals deemed to be returned to their owners among the surveyed counties.

Notably, Fairfax, which has the highest percentage of field officers to shelter/administration staff, and the shortest shelter operating hours, has an innovative way of reducing demands on its shelter. It enlists the help of “rescue partners” and volunteer “foster families” to provide a halfway house for either returning animals to owners after a period of special needs care, or in placing animals with new owners.

Contra Costa, in contrast, has the highest number of animal education/adoption staff, the highest adoption rate, 45%, and one of the lowest rates, 18%, of animals returned to owners.

### **5.6 Fees charged to customers at the Animal Shelter were relatively low, resulting in comparatively low fee revenue.**

Salt Lake County Animal Services receives most of its non-tax revenue from two sources: 1) contract city fees and 2) customer fees for licensing, adoption, and impounding of animals.

#### All Non-tax Revenues

Non-tax revenues reported by all other counties, compared to total animal services expenditures are shown in Table 13, on page 55.

% of Non-tax Revenues to Expenditures			
County	Non-Tax Revenues	Total Expenditures	Percent Non-Tax Revenue
Maricopa, AZ	\$10,279,146	\$9,790,278	105%
Orange, CA	11,868,194	11,672,511	102%
Harris, TX	451,223	508,949	89%
San Diego, CA	10,559,554	13,556,766	78%
King, WA	3,244,644	4,802,530	68%
<b>Salt Lake, UT</b>	<b>2,366,524</b>	<b>3,663,550</b>	<b>65%</b>
Contra Costa, CA	5,407,261	9,244,547	58%
Pinellas, FL	1,787,660	5,439,310	33%
Multnomah, OR	1,234,644	4,191,583	29%
Orange, FL	359,767	6,139,487	6%
Bernalillo, NM	28,205	1,600,000	2%

**Table 13.** *The percentage of revenues to expenditures varies widely indicating various county approaches to funding animal services.*

As Table 13 shows, non-tax revenues fluctuate widely among different counties. Salt Lake County falls in the middle of this survey data with non-tax revenues of \$2,366,524, or 65% of total expenditures.

Notably, Maricopa County and the three California counties have significant sources of non-tax revenues due to their countywide coverage and contracting with most county municipalities.

#### Customer Fee Revenue

Revenue from fees for licensing of animals, adoptions, and redemption of impounded animals provide a significant source of revenue for most animal services agencies. The amount of fees collected per citizen in the service area could be an indicator of whether the appropriate amounts of fees are charged.

The ratio of fee revenue to population of the service area is shown in Table 14, on page 56.

<b>Customer Fees \$ to Population in Service Area Ratio</b>			
County	Customer Fees	Population	\$ Ratio
San Diego, CA	\$6,204,509	2,001,791	\$3.10
Orange, CA	6,955,760	2,254,074	3.09
Contra Costa, CA	2,670,538	942,191	2.83
King, WA	3,244,644	1,200,000	2.70
Maricopa, AZ	7,232,266	3,500,000	2.07
Pinellas, FL	1,701,430	960,000	1.77
Multnomah, OR	940,797	700,000	1.34
<b>Salt Lake, UT</b>	<b>688,799</b>	<b>557,538</b>	<b>1.24</b>
Orange, FL	319,375	1,100,000	0.29
Bernalillo, NM	28,205	120,000	0.24
Fairfax, VA	200,000	1,200,000	0.17
Harris, TX	253,437	1,900,000	0.13

**Table 14.** A relatively low amount of customer fees is collected in Salt Lake County compared to the service area population.

Table 14 shows that Salt Lake County's fee revenue for services to customers is comparatively low, at \$1.24 per capita, and below the survey average of \$1.58. The three California counties rank in the highest three places in the survey.

In addition, 49% of Contra Costa's total revenue and 59% in Orange and San Diego Counties is derived from fees to customers, compared to 29% in Salt Lake County. All of these counties also derive revenue from contract cities' fees. Our analysis indicates that Salt Lake County may not be receiving sufficient revenue from customer fees.

The way in which a fee is charged and the variability of factors and decisions used in determining whether a fee is one amount or another amount makes comparison of individual fee levels somewhat difficult to achieve. However, Table 15, on page 57, shows fees charged in three relatively simple and straightforward categories, dog licenses, dog adoption fees, and impound fees for the first impound.

Fee Comparison – Dog Licenses, Dog Adoption, Impound 1 <sup>st</sup> Offense					
County	Dog Licenses	County	Adoption	County	Impound
Harris	\$25	Contra Costa	\$95	Contra Costa	\$50
Contra Costa	\$20	Salt Lake	\$95	Multnomah	\$50
King	\$20	Harris	\$80	Maricopa	\$45
Orange	\$19	Maricopa	\$75	Pinellas	\$40
Multnomah	\$18	King	\$75	Orange	\$35
Maricopa	\$16	Marion	\$60	Harris	\$30
San Diego	\$14	Multnomah	\$60	San Diego	\$26
Pinellas	\$8	Orange	\$55	Marion	\$25
Salt Lake	\$5	San Diego	\$35	Salt Lake	\$25
Bernalillo	\$2	Pinellas	\$20	Orange	\$15

**Table 15.** Salt Lake County has relatively low fees for impound and licensing, but a high fee for adoption, though many “extras” are included in the adoption fee.

The analysis in Table 15 shows that Salt Lake County is next to last in dog licenses and impound fees. Fees are rarely a flat amount and vary depending on circumstances, e.g., number of offenses (impound fees), type, age, and whether the animal is spayed or neutered.

Most counties charge a lower dog license fee for dogs that are spayed or neutered. Animal Services charges different fees based on whether the dog is in Salt Lake City, Herriman, or unincorporated County. The \$5 fee in Table 15 is for unincorporated County residents for a sterilized dog. For non-sterilized dogs from the same location, the fee is \$35.

In contrast to the low license and impound fees, Animal Services has the second highest fee, \$95, for dog adoptions. This fee includes sterilization surgery, first vaccination, microchip, collar and ID tag and a leash. Inclusion of these additional services may explain why Salt Lake’s fee ranks so high. It also accounts for the high percentage of animals returned to owners, as previously discussed.

Adoption fees in Contra Costa and Maricopa are on a sliding scale depending on various factors, such as a dog’s age. The fee in Table 15 is the base fee. However, adoption fees can be as high as \$195 in Contra Costa and \$150 in Maricopa. San Diego’s base \$35 adoption fee increases to \$69 for a puppy; and Multnomah charges \$120 if the dog is less than 6 years old.

As part of its process to lower the contract fee to Salt Lake City, Animal Services is proposing that fees charged to City residents be increased. This increase will provide some additional revenue but will not totally alleviate costs to the level desired by Salt Lake City.

#### RECOMMENDATION:

***Animal Services should examine its fee structure and raise fees in a way that will increase revenues while minimizing the impact of any fee increases on residents in the service area.***

## 6.0 Donations

County citizens have made unrestricted gifts to Animals Services, as well as for designated purposes like the “cattery,” as noted previously. Smaller donations are made at the Animal Shelter, but larger donations are made with Council recognition and approval, and receipted through the Auditor’s Office. We have the following finding in this area:

### 6.1 Donation accounts contained unexpended residual balances at year-end.

In our analysis, we examined donations from 2003 through 2007. Excluding a one-time donation of \$100,000 in 2007, donations averaged approximately \$19,789 during this period. This amount does not include forfeited sterilization fees.

Table 16 below shows categories designated for donated funds, totals received in these categories over the 5-year period from 2003 through 2007, excluding the \$100,000 one-time donation, and the ending balances in each of these categories at the end of 2007.

Donated Animal Services Fund for 2003 through 2007		
Category	Donations (past 5 years)	Balance end of 2007
Shelter*	\$32,430	\$27,227
Injured Animal*	\$35,605	\$22,445
Adoption*	\$27,141	\$40,359
Education*	\$3,697	\$25,130
Field*	\$70	\$165
Abby Bishop**	--	\$1,665
PR/Media	--	\$578
Safe Pets	--	\$310
<b>TOTALS</b>	<b>\$98,943</b>	<b>\$117,878</b>
Sterilization	\$31,335	\$54,820

**Table 16.** Animal Services donations have residual balances that are not spent by year’s end.

(\*These categories are in separate line items in the County’s general ledger, other categories are combined)

(\*\*Abby Bishop - deceased volunteer whose family has yet to designate a suitable purpose)

The “sterilization” category is for forfeited sterilization fees for impounded animals, deemed to be donated fees. The “Municipal Animal Shelter Pet Sterilization Act”, Utah Code § 10-17-101, referenced previously, requires that animal shelters collect a sterilization deposit prior to release of any non-sterilized cat or dog that is impounded at their facility. Forfeited or unclaimed fees are, by law, retained by the animal shelter and utilized in animal sterilization.

Retention of donated funds which could be used to augment operational expenditures is not a typical practice. Donors are often impressed if they get reports and feedback on how their donations are being put to work.

Using donated funds to create an endowment would be a reason for retaining donations. Animal Services should consider this option in reaching out to animal activists who may want to make legacy gifts as part of their estate and financial planning.

**RECOMMENDATIONS:**

***Animal Services should review and strategize on how existing balances could be spent in useful ways within their designated categories.***

***Animal Services should consider developing an endowment fund to provide a self-sustaining revenue source to augment its tax and contract revenues.***

## 7.0 Discussion of Solutions

In summary, Animal Services is an operation recognized for its high level of service, caring attention to animals, and longevity in the animal services field. The operation is faced with inherent problems of servicing only about 50% of the County's population. Much of its vitality and continuity as an organization depends on increasing its revenue streams through keeping and attracting contract cities. Animal Services seeks solutions on how it can continue as a healthy, flourishing, and innovative community leader in animal control, care, and welfare. Animal Services does have options at its disposal for retaining Salt Lake City within its organizational structure and for attracting other cities to its operation. The one area to be covered in this section is the following:

### 7.1 Animal Services has not taken a sufficiently proactive role in defining and promoting itself to the community.

Animal Services, though arguably the most recognized animal services agency in the County, could better promote itself as the County's leader in animal control, care, and welfare. Though objections from contract cities to the inclusion of overhead and ESR in the contract rate are obstacles that need to be overcome, greater promotion of Animal Services itself and its value to the community should be promoted, and its high and unique level of service should be maintained.

Animal Services should seek not only to promote itself with the public at large and with individual cities, including councils and mayors, but also with the legislature to ensure that costing for services is performed consistently whether by a county or a city to prevent any unfair advantage. Salt Lake County's accounting and costing methodology should be compared with other cities to determine where differences occur and how allocation of costs can become more equitable. Legislation may be able to provide guidance in the costing of services and whether and how overhead should be charged.

***Legislation should be obtained to clarify the way that cities and counties account for costs and allocate costs to contract cities.***

Also, the County Council should be briefed regarding Animal Services, and the level of care it provides and their support should be obtained to allow for certain services to be included within the General Fund, and to become a vocal advocate of Animal Services.

In summary, the Auditor's key recommendations as possible solutions to the financial challenges faced by Animal Services are as follows:

- **Continue to use the cost model** – Look for ways in which Salt Lake City can be reasonably accommodated in the Cost Model.
- **Expand services** – Compile a service and cost plan that is then presented to mayors and councils of cities throughout the County in an effort to attract more contract cities.
- **Shared Governance** – Explore shared governance and/or staff consolidation among facilities as a means to reduce overall costs across providing cities and the County.
- **Promote the organization** – Actively advertise the high level of knowledge, attention, and care found at Animal Services. Use a slogan or marketing theme.
- **Cover operations as general fund activities** – Examine areas, in addition to adoption and some of administration, that could be included as general fund activities.
- **Raise fees to appropriate levels** – Determine how fees might reasonably be raised to generate more revenue without alienating the public.
- **Increase fund raising activities** – Use the Internet as a way to solicit donations, and include a donation box at the shelter.
- **Create an Internet e-mail newsletter** – Use the e-newsletter to promote Animal Services, build awareness about upcoming events, and keep the public informed about programs and initiatives.

*Countywide delivery of animal welfare services is more efficient and provides for greater resources in carrying out this function.*

The current method of delivering animal services in small, scattered agencies throughout the County, with individual cities having their own agencies, is inefficient and not the best model for animal control and care. Animal Services should pursue and promote a Countywide model for efficient and effective delivery of animal welfare and control services while at the same time providing a forward-looking outlook,

one that is innovative, practical, and focused on the needs of the public and the animal population within the County.



## APPENDIX A

### 10 Year Trend in Animal Services Expenditures and Revenues

10-Year Trend in Animal Services Expenditures		
Year	Expenses	Percent Change
1998	\$2,985,996	
1999	\$3,021,972	1.2%
2000	\$3,123,282	3.4%
2001	\$2,726,642	(12.8)%
2002	\$2,968,780	8.9%
2003	\$3,148,486	6.05%
2004	\$3,194,436	1.46%
2005	\$3,344,975	4.71%
2006	\$3,619,813	8.22%
2007	\$3,662,689	1.18%

*Table 1. Expenditures have increased over the past 10 years except for a decrease in 2001 due to repositioning of some expenses categories to the General Fund from the Municipal Services fund.*

10-year Trend in Animal Services Revenues						
Year	All Revenues	% Change	Customer Fees	% Change	Contract City Rev	% Change
1998	\$1,601,783		\$413,723		\$932,737	
1999	\$1,686,620	5.3%	\$415,840	0.5%	\$967,104	3.7%
2000	\$1,717,242	1.8%	\$428,188	3.0%	\$987,754	2.1%
2001	\$1,392,433	(18.9)%	\$426,489	(0.4)%	\$945,200	(4.3)%
2002	\$1,487,455	6.8%	\$488,832	14.6%	\$987,125	4.4%
2003	\$1,598,175	7.4%	\$518,486	6.1%	\$1,046,735	6.0%
2004	\$1,727,433	8.1%	\$579,537	11.8%	\$1,135,960	8.5%
2005	\$1,998,178	15.7%	\$615,035	6.1%	\$1,344,101	18.3%
2006	\$2,188,117	9.5%	\$690,099	12.2%	\$1,476,016	9.8%
2007	\$2,366,524	8.2%	\$688,799	(0.2)%	\$1,551,754	5.1%

*Table 2. Revenues have generally increased in the last 10 years, except for 2001.*



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May 16, 2003

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Salt Lake City, Utah 84190

Re: Questions relating to the provision of Municipal-Type Services  
on a contract basis to cities in Salt Lake County

Dear Craig:

On February 12, 2003, you requested legal advice with respect to a series of questions relating to costing, budgeting and providing municipal-type services to the contract cities. Those questions are set out below with this office's conclusions.

*"(a) Does Code § 17-34-5 and/or other applicable law prohibit the adoption or operation of a municipal services fund budget that applies tax and fee revenues derived from the unincorporated area taxpayer for use in offsetting the cost of providing municipal-type services in the incorporated cities of the counties?"*

Answer:

Utah Code Ann. § 17-34-3 provides that if the county chooses to engage in the provision of municipal-type services to the unincorporated areas of the county "the entire cost of the services or functions so furnished shall be defrayed from funds that the county has derived from (i) taxes that the county may lawfully levy or impose outside the limits of incorporated towns or cities; (ii) service charges or fees the county may impose upon the persons benefitted in any way by the services or functions; or (iii) a combination of these sources." Utah Code Ann. § 17-34-5(1)(b) provides "at all times these funds and any expenditures from these funds shall be separately accounted for and utilized only for the purposes of providing municipal-type services and functions to areas of the county outside the limits of incorporated towns and cities." This language parallels a provision of § 17-34-3(1)(b) that provides "as the taxes or service charges or fees are levied and collected they shall be placed in a special revenue fund of the county and shall be disbursed only for the rendering of the services or functions established in § 17-34-1 within the unincorporated area of the county." Accordingly, revenues derived from service charges, fees and taxes imposed on the unincorporated area may be disbursed only for acquiring and providing those services within the unincorporated areas of the county.

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“(b) *What latitude, if any, does the county legislative body have in deciding whether or not to allocate the following costs to the overall cost of providing municipal-type services either directly to residents within the unincorporated county, or through contracts with residents of incorporated cities in the county?*” (See generally, Utah Code Ann. § 17-34-5(1)(a)(i) through (iv).

Answer:

Utah Code Ann. § 17-34-5(1)(a) imposes a mandatory requirement that county legislative bodies separately budget, strictly account for, and apportion to the costs of providing municipal-type services and functions the above enumerated, administrative costs. Thus, it is clear that these general overhead types of expenditures must be allocated to municipal-type services as they are defined in both § 17-34-1 and § 17-36-3. Section 17-34-5 specifically requires the allocation of these costs to unincorporated areas when the municipal-type services are provided to the unincorporated areas of the county.

With respect to services provided to the contract cities, no specific language in § 17-34-5 or § 17-34-3 requires the allocation of these costs to the contract cities. It is likely, however, that other provisions of the Code, when read in conjunction with the decisions of the Utah Supreme Court, would require that these costs (to the degree that they constitute real and direct costs of providing municipal-type services to the contract cities) must be born by those cities. That conclusion is premised on several specific statutory provisions and the language of the Utah Supreme Court in *Salt Lake City v. Salt Lake County*, 550 P.2d 1291 (Utah 1976). Section 17-34-5 includes within the definition of municipal-type services all services designated in § 17-34-1. Included in that statutory section are “all other services and functions that are required by law to be budgeted, appropriated and accounted for from municipal-type services fund or a municipal capital projects fund as defined under Chapter 36, Uniform Fiscal Procedures Act for Counties”. Section 17-36-3 defines a municipal services to be “a service not provided on a county-wide basis and not accounted for in an enterprise fund, ....” Services provided to the unincorporated area and certain contract cities, but not the county as a whole, would fall within that definition. In addition, the Utah Supreme Court in the above referenced double taxation lawsuit brought by Salt Lake City commented “to hold that the county may provide services without attempting to collect money to defray the cost would serve as an unjust burden upon the city residents and be contrary to the clear statutory language.” *Id.* at 1292. While this comment was directed at providing municipal-type services to the unincorporated area and not paying for those services by revenue derived solely from the unincorporated area, the principle encompassed within the Court’s holding applies to providing services to the contract cities and allocating some or all of those costs to the general fund. Accordingly, to the extent that actual overhead costs exist which are attributable to the provision of services to the contract cities, it is likely that a court would apply the decision in *Salt Lake City v. Salt Lake County*, and the definitional language of Utah Code Ann. § 17-34-3 to require that the costs must be born by the contract cities. This is particularly true since §§ 17-34-3 and 5 prohibit the use of unincorporated area revenues for purposes other than paying for the benefits received by the unincorporated area through those services.

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*“(c) With respect to question (b), above, if the county legislative body decides not to allocate one or more categories, or any portion of one of the categories of costs set forth in (b)(i-iv) to the costs of providing municipal-type services to residents of the contract cities, does such failure to allocate constitute a “subsidy” from the revenues of the municipal-type services fund to the contract cities under Code § 17-34-5 or other applicable Utah Law?”*

Answer:

See response to question (b) above.

*“(d) With respect to the “economies of scale” argument, please advise us as to the following:*

- (i) For the purpose of the cited Code sections, must the benefits related to the “economies of scale” argument be qualified in dollar terms, based on an economic analysis, or may the Council, as a matter of policy, make a non-quantified finding of such a benefit?*
- (ii) Does the law allow that such “economies of scale” benefits be derived from resources and their related costs, paid for by the citizens of the unincorporated area of the County, either by direct subsidy or otherwise?*
- (iii) Can these “economies of scale” benefits, enjoyed by the unincorporated resident, be based in some part on the theoretical capacity of a Contract City’s deputy force to provide “mutual aid” to the unincorporated area’s deputy force, recognizing that the non-contracting cities of the County provide such mutual aid to the unincorporated area at no cost?”*

Answer:

The statutory scheme relating to the funding of Municipal-Type Services requires that revenues derived from unincorporated area sources be used solely for the provision of services to the unincorporated area. Arguably, included in this is the utilization of those resources for benefits received by the unincorporated area. In either case, the cost of the services or the value of the benefits should be quantifiable under generally acceptable accounting principles or other reliable methodologies. It is my understanding, for example, that certain of the cities provide physical facilities for use by the county employees performing services in their jurisdictions. This is an example of non-monetary consideration which can be recognized by the county. Rental amounts and the value of other non-monetary consideration can be attributed as part of the contractual consideration in such circumstances.

Although the County Council has made no determination as to what size of force it would provide for the unincorporated area if none of the municipal contracts existed, it is conceivable that a number of services which are currently available would no longer be provided or would be provided on a far-reduced scale. Most of those services, however, are ones which have been

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designated by the county as "pooled services". The "pooled services" have been broken into two categories: those which must be purchased and those which may be purchased by the contracting cities. It is my understanding that in either case, both the municipal services area as well as the contract cities are required to pay the full cost of such services. Thus, issues as to whether the unincorporated area will be subsidizing the contract cities no longer exists. It is also my understanding that the cost per deputy for general patrol and investigative services has been equalized between the unincorporated area and contract cities.

With respect to the issue of whether off-sets or reductions should be granted for the capacity of a contract city to provide "mutual aid" services, it is my opinion that the value of a mutual aid pact with the contract cities should be recognized and calculated in the same way that it is calculated for self-providing cities. Some of this analysis may depend on the degree to which the contracted force is a "dedicated force" separate from the balance of the Sheriff's patrol and investigative functions. It is my understanding that such agreements are matters of general professional comity between jurisdictions and that cost/value analysis is not necessarily performed, particularly where the providing entities are adequately staffed and not using a mutual aid response as a substitute for appropriate staffing levels.

*"(e) Substantial discussion has occurred on the extent to which applicable "fixed costs" must, under law, be recovered from the Contract Cities. All parties appear to agree that certain fixed costs would remain to be borne by the Municipal Services Fund, even in the event that all contract cities terminated their relationship with the Sheriff's office and the related revenues, variable costs, and relevant fixed costs were removed from the budget. Please advise us on the following questions relating to recovery of fixed costs?"*

*(i) Assume that the total, current fixed costs of Sheriff's Municipal Services Fund operations, over a relevant range, are comprised of an amount "X." Assume further that the portion of the total fixed costs (X) that could be "escaped" by the Municipal Services Fund in the event all Contract Cities' contracts were terminated is designated as an amount equal to "Y." Finally, assume that the sum derived by subtracting the "escaped" fixed costs "Y" from the total fixed costs "X" would represent the "residual" fixed cost remaining in the Municipal Services Fund after termination of all contracting, an amount equal to "Z."*

*To the extent that the contract pricing does not cover all of "Y," the "escapable costs," does a subsidy exist?"*

Answer:

Without judging the methodology for allocating fixed costs or determining which are "escapable," it is clear that Utah Code Ann. §§ 17-34-3 and 17-34-5 articulate that funds generated by the unincorporated area must be used solely for the provision of services in the unincorporated area. While the issue of fixed costs has been discussed by the contract cities and the Council, the identification of what costs constitute fixed costs and how they should be allocated has remained unresolved. Many of the items identified by the contract cities as fixed

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costs which they believe they should not assume any portion of are, in reality, costs identified in Utah Code Ann. § 17-34-5. As such, they are required to be allocated to the Municipal-Type Services budget and, in accordance with the above sections of this opinion, to the contract cities. The cost of providing services, however categorized, which are attributable to the provision of services to the contract cities, must be borne by the contract cities.

Sincerely,



Karl L. Hendrickson  
Civil Division Administrator  
(801) 468-2657

pc: Sheriff Aaron Kennard  
Councilman Michael Jensen  
David Marshall

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# APPENDIX C

## Animal Services Survey

City/County Name: \_\_\_\_\_

Organization Name: \_\_\_\_\_

Person Completing Survey: \_\_\_\_\_

Title: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

**Please provide answers to the following from your most recent completed fiscal year. Fiscal Year Ending \_\_\_\_\_**

### Annual Budget/Expenditures/Revenue

Description:	Total
Total Expense Budget	
Total Actual Expenditures	
Total Budget Revenue	
Total Actual Revenue	
Actual Fee Revenue (a)	
Actual Contract Revenue (b)	
Number of municipalities that you contract with or have inter-local agreements with. See (c) below.	

(a) Fee Revenue includes the following:

- \_\_\_\_\_ Pet Licenses \$ \_\_\_\_\_
- \_\_\_\_\_ Sterilization \$ \_\_\_\_\_
- \_\_\_\_\_ Adoption \$ \_\_\_\_\_
- \_\_\_\_\_ Permits \$ \_\_\_\_\_
- \_\_\_\_\_ Microchip placement for identification \$ \_\_\_\_\_
- \_\_\_\_\_ Service fees for pets impounded or received at the shelter \$ \_\_\_\_\_

(b) Contract Revenue includes revenues from contracts with other municipalities.

(c) If you contract with other municipalities, please list the municipality names and contract amounts below:

1. \_\_\_\_\_ \$ \_\_\_\_\_
2. \_\_\_\_\_ \$ \_\_\_\_\_
3. \_\_\_\_\_ \$ \_\_\_\_\_
4. \_\_\_\_\_ \$ \_\_\_\_\_
5. \_\_\_\_\_ \$ \_\_\_\_\_
6. \_\_\_\_\_ \$ \_\_\_\_\_

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**Please mark, with an “X”, all costs which are included in the amount charged to contracted municipalities.**

<b>Description:</b>	<b>Included in contract amount.</b>	<b>Not included in contract amount.</b>
Personnel		
Equipment		
Materials		
Indirect or overhead charges		
Costs for adoption programs		
Costs for education programs		
Other (please specify)		

**Staffing Levels**

<b>Description:</b>	<b>Animal Control Officers/Field Service Delivery Workers</b>	<b>Shelter Operations and Animal Shelter Workers</b>	<b>Administration and Office Personnel</b>	<b>Adoptions and Education</b>
Budgeted full-time equivalent (FTE) employees.				
Average actual full-time equivalent (FTE) employees.				
Part-time employees.				
Average annual salary for a new position.				

**Service Area and Shelters**

<b>Description:</b>	<b>Total</b>
Population of the area covered by your animal services operation.	
Square miles of area covered by your animal services operation.	
Square miles served by a typical animal control field officer.	
Number of animal shelters that your agency operates in the service area.	
Number of animal shelters in your service area which are not operated by your agency.	
Number of animal service vehicles in your fleet.	



**APPENDIX C**  
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Fuel expense for the most recent completed fiscal year.							
Operating days and hours of animal shelters that your agency operates in the service area.							
Animal Shelter Location	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday

**Shelter and Animal Statistics**

Description:	Dogs	Cats	Other (Please Specify)
Types of animals included in your animal care shelter services.	Yes ___ No ___	Yes ___ No ___	
Is a fee charged for owner release of animals to the animal care shelter?	Yes ___ No ___	Yes ___ No ___	Yes ___ No ___
Are all adopted animals spayed/neutered?	Yes ___ No ___	Yes ___ No ___	Yes ___ No ___
Minimum holding period for stray animals.	___ Days	___ Days	___ Days
Capacity of shelter(s) which your agency operates.			
Number of animals received at the shelter(s) in the most recent completed fiscal year.			
Number of adoptions for the most recent completed fiscal year.			
Number of animals euthanized in the most recent completed fiscal year.			
Does your shelter have an after-hours drop-off area?	Yes ___ No ___	Yes ___ No ___	Yes ___ No ___

**Duties of Field Officers**

Do field officers:	Yes	No
Respond, in person, to nuisance problems, such as barking dogs?		
Respond to complaints of stray animals?		
Respond to bites from animals?		
Respond to cruelty investigations?		
Impound stray animals and bring them to the animal shelter?		
Pick up injured and deceased wildlife?		
Issue Citations?		

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Respond to service request calls from law enforcement and other municipalities?								
Provide after-hours response?								
Provide animal care field services 7 days a week, 24 hours per day, 365 days a year?								___ If no, please specify working hours below.
Description	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	
Regular hours for full field services.								
Hours when field officers are on call.								
Holiday hours.								

**Programs and Services**

<b>Does your animal services provide the following:</b>	<b>Yes</b>	<b>No</b>
Adoption process consisting of an interview with the customer and educating the customer regarding proper care of the animal, etc?		
Animals sold to customers without an interview with the customer or education regarding proper animal care?		
Education programs for the community?		
Sales of licenses for dogs?		
Sales of licenses for cats?		
Other Programs (please specify below)?		

**Other**

<b>Description:</b>	<b>Total</b>
Number of veterinarians on staff.	
Number of veterinarians contracted with for animal care services.	

**Please provide, by fax or e-mail, the following:**

1. Organization chart: Yes \_\_\_\_\_ No \_\_\_\_\_
2. List of charges for services: Yes \_\_\_\_\_ No \_\_\_\_\_

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Thank you for taking the time to complete this survey. The survey is being conducted to provide bench marking data in evaluating the Salt Lake County Animal Services Division. Your participation is appreciated.

Salt Lake County Auditor's Office  
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Salt Lake City, Utah 84190  
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## **APPENDIX D**

### **Animal Services Division Management Response**

Salt Lake County Animal Services has the industry knowledge and the drive to become a premier animal services organization, a strong community partner, and an asset to the entire County. While the current method of allocating costs has made contract pricing high and resulted in loss of contracts as cities pursue other less expensive (and arguably less comprehensive) options, our goal is to find new ways to re-engage with local cities and eventually win back contracts.

It was determined that 60% of adoption and education costs benefit the entire County and those costs have moved to the general fund for fiscal year 2009. Management believes that it may be appropriate to move a portion of the cost of the shelter, shelter operations, customer service, and administration to the general fund as well, since the building and these services are available to and serve the entire County. As indicated in the Auditor's findings, a change in the source funding would allow the Division to offer more attractive pricing to local cities. This will be a topic for the 2010 budget year.

We are pursuing other sources of revenue, including fee increases and a 'menu' of services that could be offered to cities – meeting their needs while strengthening the Division's financial position and improving overall contract rates.

Our budgeted headcount for 2009 is 46.75, down from the 51.5 referenced in the report. We are focusing on reviewing and streamlining all processes to ensure we are operating as efficiently as possible while providing the highest quality services.

We also agree that a campaign to rebuild the Division's image and showcase programs and accomplishments is needed. Options for marketing the organization are being evaluated and planned for 2009/2010. We want all residents to know that Salt Lake County Animal Services is in a position to serve as a community partner for all cities of the County and that a Countywide Animal Services model would be more efficient, ultimately more economical and would offer comprehensive, high quality and consistent services to all residents.

In addition to our foster and rescue programs, we are focusing on opportunities that are unique and innovative and should serve to showcase our position as a valuable community partner. For example, we are evaluating programs that can be offered as an alternative to breed banning as a solution for breeds that have been identified as 'problems' in our community.

As we build relationships we will have the opportunity to focus on soliciting donations. The recommendations outlined in this report to upgrade the website, develop an e-newsletter and allow for online donations are being incorporated into the overall plan for improvement.

In summary, while we believe that contracts may be won back, success ultimately rests upon our ability to make the contract pricing attractive while ensuring city leaders understand the benefits we can offer in terms of comprehensive, high quality and consistent programs to residents and pets Countywide. A Countywide approach to Animal Services would allow us to develop robust, integrated disaster planning and emergency response for all cities, citizens and pets would benefit from leveraging economies of scale as well as enjoying consistent, practical and high quality services.