

MCAS Donation Policies and Procedures

Purpose: Provide guidelines for the effective and appropriate use of Multnomah County Animal Services (MCAS) donation funds by ensuring these restricted-use funds are spent in accordance with the intent of donors and address the well-being, health and safety of animals.

Legal Authority: Multnomah County Resolution No. 2015-024

Background

Citizens, public and private corporations and foundations make private financial contributions to the Multnomah County Animal Services Division. The donated funds received are designated by the donors to assist the Division in its mission to provide expanded care and medical treatment for shelter animals, enhance adoption outreach programs, improve the shelter facility and to supplement funding for medical and spay/neuter services for pet owners in financial need.

The Division is required to maintain all donations in restricted-use accounts, which are budgeted in the Division's annual budget. All funds in restricted-use accounts roll over from fiscal year to fiscal year. Expenditure authority for the budgeted restricted-use accounts is approved upon adoption of the annual budget by the Board of County Commissioners. There are four accounts for donation funds in the Animal Services Division budget:

1. Dolly's Fund (Cost Center 903401) for veterinary medical expenses.
2. Adoption Outreach Fund (Cost Center 903402) to increase pet adoptions.
3. Shelter Dreams Fund (Cost Center 903403) to collect funds for capital improvement to the existing shelter and/or funds for a new shelter.
4. Spay/Neuter Fund (Cost Center 903404) to supplement spay/neuter surgeries for pet owners in financial need.

Policy regarding donations to MCAS

1. The County will maintain and budget the restricted-use accounts in the Animal Services Division.
2. Funds received in the restricted-use accounts shall be expended by the Division in the expressed manner designated by the donor. If the donation request does not fall within the mission of the Division, the donation will be returned to the donor.
3. All income from the sale of items funded from restricted accounts shall be deposited back into the appropriate restricted-use account.
4. The restricted-use accounts shall be budgeted in the Animal Services Division budget and expenditure authorization shall be in the annual adopted budget.
5. Individual expenditures from the accounts shall require approval as follows:
 - a. Not to exceed \$10,000 - Animal Services Division Director or designee approves.
 - b. \$10,001 - \$20,000 - Director of the Department of Community Services or designee approves.
 - c. \$20,001 or more - County Chair or designee approves.

6. All deposits and expenditures within the restricted-use accounts shall be in accordance with County purchasing and procurement policies.
7. Funds donated without a specific fund designation will be distributed equally between Dolly's Fund and the Adoption Outreach Fund.

Procedures

The following are operational procedures for managing the MCAS donation funds. Specific pilots or initiatives may also have procedures and program criteria.

1. Roles
 - a. MCAS Director: The Division Director has budgetary authority for approving individual expenditures up to \$10,000. They are responsible for developing and implementing the annual plan and budget for the use of MCAS donation funds. They track and manage the donation funds' budget throughout the year, ensuring effective and appropriate use of funds. They also ensure that policies and procedures are developed to guide the most effective and appropriate use of funds.
 - b. MCAS Operations Manager: The Operations Manager is responsible for assisting the MCAS Director in implementing the annual plan for MCAS donation funds. They may support the development of pilot programs funded by donation funds and develop operational plans and procedures for the use of funds.
 - c. DCS Finance Director: The Finance Director partners with the MCAS Director in developing the annual budget for MCAS donation funds. They are responsible for submitting the final and amended budget to the DCS Director. They also provide regular financial reports tracking actual expenditures to the budget.
 - d. DCS Director: The DCS Director approves the annual plan and proposed budget for MCAS donation funds for submission to the Board of County Commissioners Chair. The Department Director has budgetary authority for approving individual expenditures between \$10,001 and \$20,000. They approve MCAS donation funds policies.
2. Annual plan and proposed budget: MCAS and DCS will develop an annual plan and budget for the use of MCAS donation funds.
 - a. The proposed budget will be approved through the County's annual budget process.
 - b. The MCAS Community Advisory Committee and the DCS Community Budget Advisory Committee will provide advisory input into the annual plan and budget.
 - c. The annual plan will take into considerations such factors as:
 - i. The MCAS Work Plan
 - ii. The MCAS long-term and short-term Capital and Capital Improvement Plans
 - iii. Key performance indicators and trends related to the fund focus areas.

- d. The annual plan will include descriptions for programs and services; expected outcomes and deliverables; whether the item is a pilot, one-time-only, or an ongoing expense and a budget outlining proposed expenses.
 - e. The annual budget will be included in Program Offer 90007 - Animal Services Animal Care, unless designated in another offer.
3. Maintaining and managing the restricted-use funds
- a. Budget to actual expenditures tracking: DCS Finance will provide the MCAS Director with quarterly reports that show actual expenditures in comparison to budget for each of the donation funds. These reports will indicate the type of expenditures within each of the restricted-use funds.
 - b. Reporting on use of funds: MCAS will publish an annual report detailing how MCAS donation funds have been used and the outputs and outcomes from these expenditures. This information will be shared with County leadership and the public and incorporated into the MCAS communication plan.
 - c. New donations: Upon receiving new donations, which may come into the program anytime during the year, they will be assigned to the appropriate restricted-use fund as dictated by policy. Approval for budget and expenditure authority will be sought, either during the annual budget process or through an amendment to the MCAS budget.
4. Reserves and/or contingency funds. Due to the unplanned and volatile nature of donations, MCAS will maintain reserves and contingency funds based on priorities and planning for the specific funds. The DCS Director may elect to suspend reserve and contingency amounts at any time.
- a. Reserves are funds that are set aside as unallocated to ensure the availability of funding for unexpected expenses. MCAS will maintain 15% in reserves across all fund accounts.
 - b. Contingency funds are a form of reserve funds that are established for specific projects or programs to cover possible unforeseen future expenses. During annual planning and budget development MCAS will assess and establish contingencies based on potential risk for unforeseen future expenses. Examples include capital design and construction contingencies, information technology contingencies, pilot project contingencies and other budget contingencies such as personnel expenses.
5. Allowable expenditures by account type. Following are examples for each type of restricted-use account. This is not an exclusive list and new types of expenses can be added during planning and budget development or amendment.
- a. **Dolly's Fund** will be dedicated to addressing the health needs of animals in the care of MCAS and to supplement funding for medical services for pet owners in financial need.
 - i. Criteria for deciding when CGF vs. donated funds are used for medical treatment for pets that are in shelter (to be established).

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- ii. Personnel that provide veterinary medical care.
 - iii. Vendors and contractors providing veterinary medical care.
 - iv. Medical equipment and supplies for veterinary medical care that are not covered elsewhere in the MCAS budget.
 - v. Pilot program supporting low-income families who would otherwise surrender their pet due to large, one-time medical procedure needs.
- b. **Adoption Outreach Fund** can be allocated to a variety of activities and expenses that are focused on promoting adoptions from the MCAS shelter.
- i. Personnel conducting outreach activities.
 - ii. Development of outreach materials: videos, graphics, etc.
 - iii. Printing & translation of outreach materials.
 - iv. Media subscriptions and postings which may include: television, radio, print media and social media.
 - v. Expenses for hosting/partnering on adoption events and other community promotion activities.
- c. **Shelter Dreams Fund** will be based on MCAS facility short-term and long-term goals and priorities.
- i. Long-term strategic planning for a new shelter such as design planning, siting studies, etc.
 - ii. Short-term capital improvements to the existing shelter that ensure the well-being, health and safety of shelter animals, staff, volunteers and the public
- d. **Spay/Neuter Fund** may be used for spay/neuter services and activities that are provided by MCAS or through community partnerships for animals in the community or under the supervision of MCAS.
- i. Oregon Humane Society Spay & Save Program.
 - ii. Stipends for unaltered cats and dogs that are transferred to partner organizations.
 - iii. Expenses for hosting/partnering on spay/neuter events.
 - iv. Related expenses for publicizing spay and neuter options to the public.
 - v. Spay/neuter vouchers for pets who are adopted from the shelter unaltered.

Approved:

A handwritten signature in blue ink, appearing to read "Margi Bradway".

Margi Bradway
Director, Department of Community Services

Date: July 27, 2023