



WEST VALLEY HUMANE SOCIETY

CANYON COUNTY FY2026 BUDGET APPLICATION



May 2025



CURRENTLY, 100% OF
SHELTER ACTIVITIES ARE
DEDICATED TO FULFILLING
MUNICIPAL CONTRACT
REQUIREMENTS.



FY2026 REQUESTED BUDGET

OPERATIONAL

\$240,000

MAINTANENCE

\$100,000

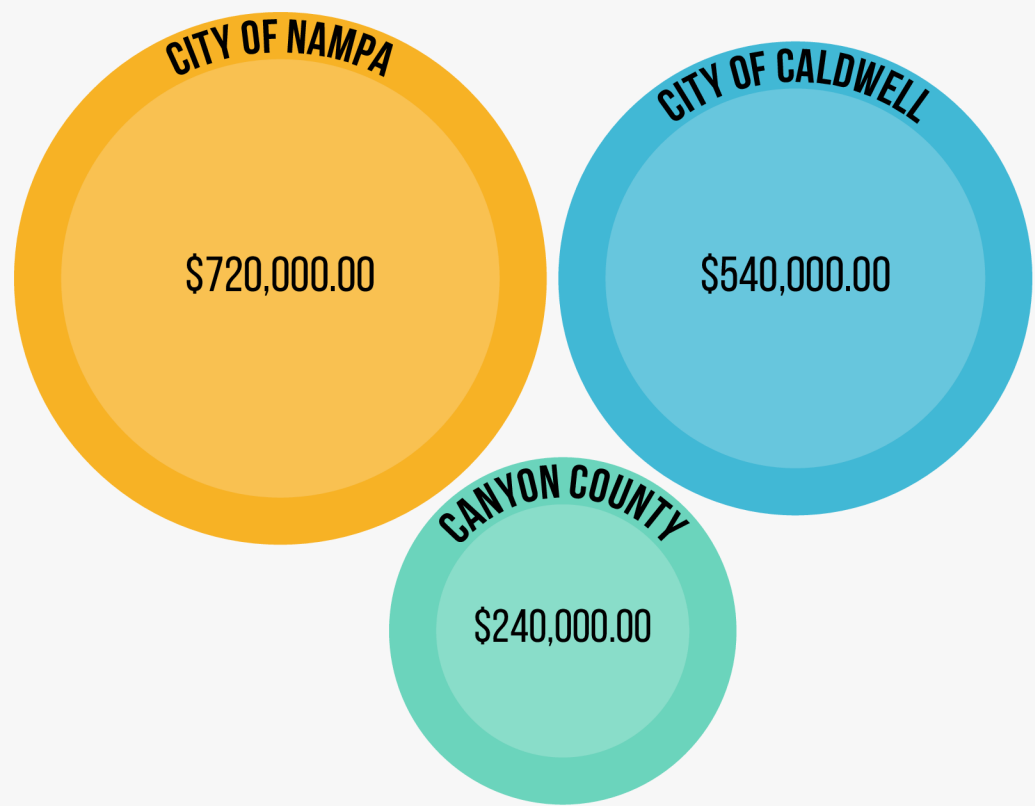
TOTAL

\$340,000

2025 - 2026 INCREASE OF \$40,000

BUDGET JUSTIFICATION

ANIMAL SHELTERING & CARE



- Expected operating expenses in 2026 projected to exceed \$2.4 million.
- West Valley would be responsible for the remaining \$845,000.
- Current budget still focusing all services on municipal only services.

Canyon County

City of Nampa

City of Caldwell

Care %	Proposed Operational Budget	Per Capita
16%	\$240,000*	\$6.26
48%	\$720,000	\$6.30
36%	\$540,000	\$7.90
100%	1,500,000	-

The Animal Care Budget is divided among the contracting municipalities based on each one’s % of animal cared for at WVHS.

*County Contract is \$340,000 but retains \$100,000 for building maintenance

COMPARATIVE BUDGET/PER CAPITA (2024)

Municipality	Population	Budget	Per Capita	Note
Pocatello, ID	58,064	\$1,375,000	\$23.68	Sheltering Only
Idaho Falls, ID	68,001	\$1,180,096	\$17.35	Sheltering & Enforcement
Canyon County, ID	70,909	\$300,000	\$4.23	Sheltering Only
Caldwell, ID	68,336	68,250	\$0.99	Sheltering Only
Nampa, ID	114,268	\$83,300	\$0.72	Sheltering Only
Spokane County, WA	549,690	\$4,301,000	\$7.82	Sheltering & Enforcement
Twin Falls, ID	51,807	\$640,844	\$12.37	Gov Enforcement & NP Shelter
Cheyenne, WY	65,168	\$552,500	\$8.47	Sheltering Only

CONTRACT OVERVIEW

CANYON COUNTY

✓ - CURRENTLY PART OF
CONTRACT FUNDING

✗ - SHOULD BE CONSIDERED IN
FUNDING

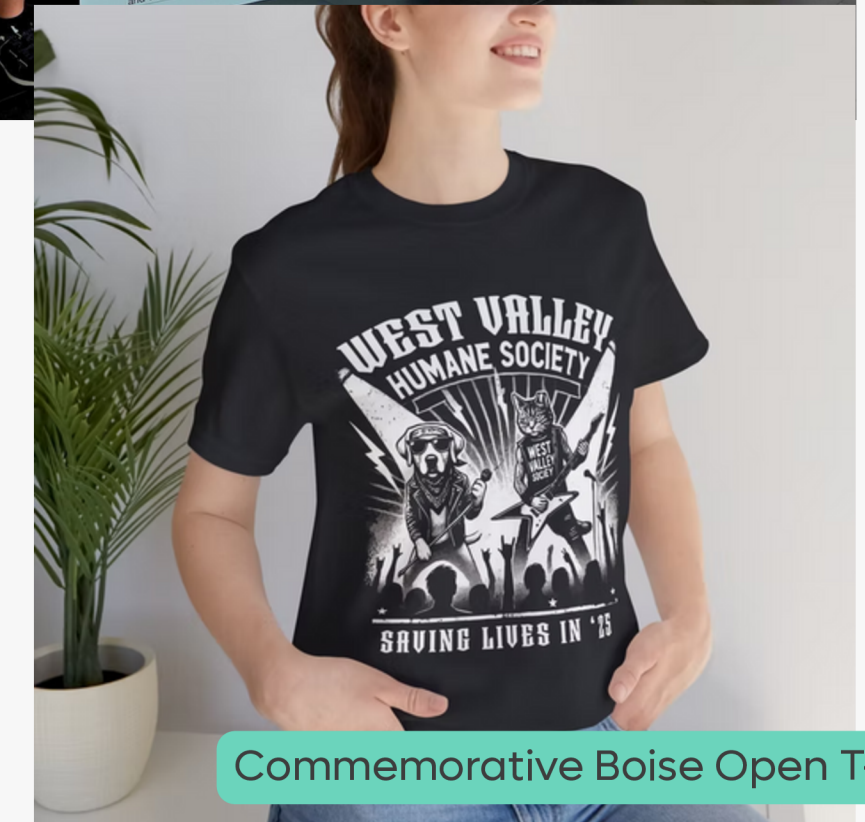
Service	Paid By Contract	Paid by WVHS
Facility Maintanace	✓	
Basic care expenses for stray/seized animals from Unincorporated County	✓	✓
Care of relinquished pets surrendered to WVHS from Unincorporated County Residents	✗	✓
Care costs of animals from other jurisdictions or transferred in from other shelters		✓
Community support programming (food pantry, reduced cost vet services, retention and reunification programming/education)		✓*
Volunteer & Foster Programming		✓
Community Cat Programming	✗	✓*
Fundraising		✓
Adoption services (Sterilization, vaccination, microchipping)	✗	✓
PR/Marketing & Advertisement		✓

PROGRESS IN 2025

- **Revised mission/vision, introduced guiding principles.**
- Implemented internal controls to improve funds tracking.
- Restructured leadership to maximize efficiency and reduce length of stay.
- **Increased open hours and removed appointment barriers.**
- Revised employee policy & guidelines to increase professionalism and accountability.
- **Engaged external firms to verify financial status.**
- **Implemented financial safeguards & reporting.**
- Achieved a drastic reduction in animal length of stay & population.
- Major refresh of website to increase accessibility, drive engagement and generate revenue through online merchandising.
- Built relationships with community partners and stakeholders.
- **Increased transparency (publishing 990's, statistics, board minutes)**



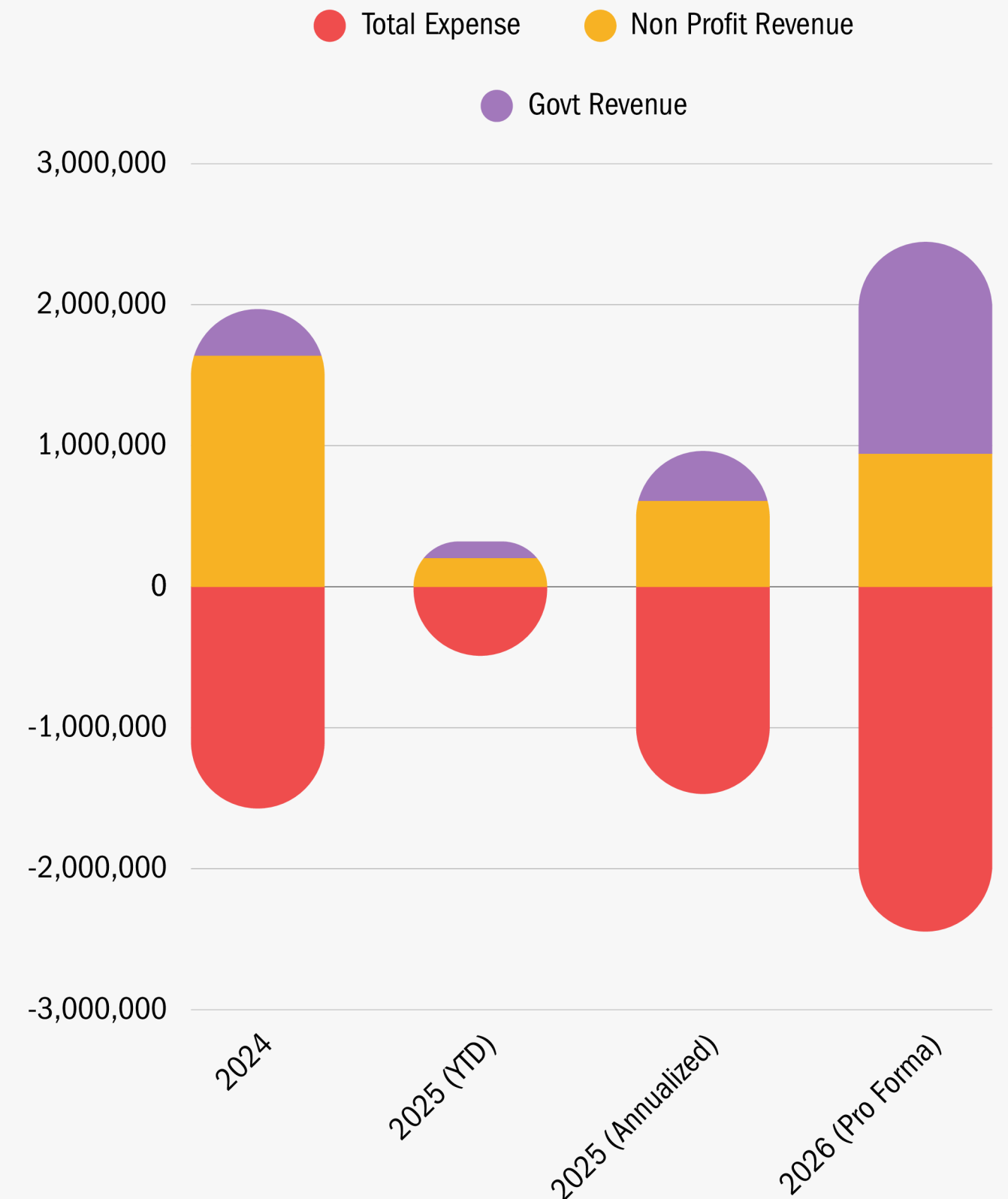
TV Subaru \$34,695.84 Donation



Commemorative Boise Open T-shirt

CHALLENGES AHEAD

- Current burn rate is \$42,055/mo
 - Cash reserves will be exhausted by Feb 2026 if no changes made.
- Burn rate does not factor in need for additional staff.
- Current staffing/funding limitations restrict ability to generate significant revenue through public facing clinic services.
- Non profit revenue is still heavily being used to offset costs of municipal services.
- Board is still operating as acting Executive Director to save funds.
- Facility capacity is already stretched to it's limit and strain will only increase.



LARGEST BARRIER TO PROGRESS

- Sustained animal welfare in Canyon County depends on adequate funding from **all** municipal partners.
- WVHS has actively engaged Nampa and Caldwell on current and future funding needs.
- Nampa acknowledges underfunding but has not proposed solutions for 2025.
- Caldwell workshop scheduled May 19th to discuss funding.
- WVHS has requested municipal liaisons from Caldwell & Nampa to join its board; none appointed to date.

If funding solutions cannot be identified by **all** partners WVHS will be forced to explore alternative solutions to fulfilling it's mission & community needs.



FUTURE OPPORTUNITIES

- Proper funding will allow for filling of vacant positions (Veterinarians, Executive Director, General staff) and allow for implementation of revenue generating programs.
- **In discussions with PetSmart Charities to utilize Every Day Adoption center in Boise to increase capacity, market reach, and revenue generation through adoption and grant support.**
- Foster programming being relaunched in partnership with third party to reduce on site population & decrease staff/program costs.
- Engaged third party firm to facilitate strategic planning.
- Proposed ordinance updates to all contract jurisdictions.
- City of Caldwell has proposed a joint contract from all 3 major municipalities to aid in equity and transparency.



LOCAL RESPONSE DEMONSTRATES PUBLIC SUPPORT

Results in First 24 Hours

- Letters Received: **190+**
- Estimated Local Reach: 960–2,400 residents (2–5% of followers)
- Response Rate: 7.9% to 19.8%
- More than triples nonprofit digital average of 2–3%
- **Significantly** above standard “excellent” benchmark of 5–10%

What This Means

- The public is actively engaged and motivated to support funding for WVHS.
- Community members see the value with not only continued but **increased support** of WVHS.

**SUPPORT PETS IN
CANYON
COUNTY**

Sign your name to support funding that helps rescue, reunite, and rehome Canyon County's most vulnerable pets.



Asher
ADOPTED APRIL 2025



Lana
ADOPTED FEBRUARY 2025



Hermes
ADOPTED JANUARY 2025

WVHS.PET/SUPPORTCANYONCOUNTY

west valley
HUMANE SOCIETY

“IT APPEARS THAT WITH COMMITTED LEADERSHIP WEST VALLEY HAS TURNED A CORNER. THEY PROVIDE A VITAL SERVICE TO CANYON COUNTY AND IT WOULD BE CHAOS WITHOUT THEM. I AM IN FAVOR OF MY TAX DOLLARS SUPPORTING WEST VALLEY HUMANE SOCIETY.”

-JULIE (CANYON COUNTY RESIDENT)

REQUEST SUMMARY

- WVHS 2026 projected expenses \$2,445,016
- Request funding increase from \$300,000 to \$340,000
 - **\$240,000 Operational | \$100,000 Maintenance**
- Requesting remainder of \$100,000 maintenance fund disbursed to WVHS at end of FY.

By continuing to invest in WVHS, Canyon County avoids the immense cost of reestablishing a shelter program, while also benefiting from a full-service, community-driven nonprofit that supplements public funding with grants, donations, and volunteer labor—ultimately minimizing taxpayer burden while safeguarding animal welfare and public health.





THANK YOU



SUPPORTING DOCUMENTS

Current assets consist of \$423,985 in cash balances held at ICCU and D.L. Evans Bank, and pre-paid expenses. To better manage financial stability of the organization, WVHS instituted a 30 days cash on hand requirement for 2025 which graduates to 60 days cash on hand beginning January 1, 2026. Days cash on hand is defined as current cash balances divided by annualized operating expenses times 365.

Based on current cash balances and annualized expenses of \$1,469,184.79 current days cash on hand is 105. Based on 4/30/25 P&L statement, the cash burn rate for the shelter is \$42,055 per month. With no changes the shelter will burn through remaining cash reserves in 10 months, or by February of 2026. These figures are based on current staffing levels, and do not factor in needed hiring of additional staff.

Balance Sheet	
(000'S OMITTED)	3/31/25
1. Current Assets	434,517
2. Current Liabilities	87,907
3. Total Assets	439,714
4. Total Liabilities	87,907
5. Net Worth (3-4)	351,807.2
Net Worth Change (+-)	NA
Liquidity	
Current Ratio (1/2)	4.94
Working Capital (1-2)	346,610
Solvency	
Debt/Assets (4/3)	0.20
Debt/Net Worth (4/5)	0.25

2023 and 2024 revenues and expenses are taken from accountant prepared 990 Filings. Contributions and grants in 2024 increased by 104% from 2023 levels largely due to three main influences: 1) roughly \$470,000 in emergency grant funding from Best Friends Animal Society, 2) a large estate payment in excess of \$115,000, and 3) the shelter's portion of the Hubble Hero Home sale in excess of \$120,000. If we eliminate the one time income from these three events the Net Income of \$378,997 turns into a Net Loss of roughly \$325,000. The shelter operated the majority of 2024 with skeleton crew staffing and was reliant on the assistance of Idaho Humane Society to ensure continued operations. This resulted in a decrease in salaries and benefits from \$1.6 million in 2023 to \$1.2 million in 2024. 2025 employee costs year-to-date have been \$381,830 and annualize to be roughly \$1.15 million. This ignores the shelters need for additional Animal Care Attendants, Veterinary Technicians, as well as a full time Executive Director.

The shelter continues to only provide municipal functions, and does not have the staffing (nor funding) to institute revenue generating programs. The 2026 Pro Forma includes adjustments to fill needed vacant positions as well as address veterinarian salaries. Current salaries for vets are between \$50 and \$60 while market rates are between \$70 and \$80. The shelter cannot afford to lose Veterinarian coverage as emergency vet services run \$120/hour.

Income Statement (From F/S)				
	12/31/23	12/31/24	YTD Annualized	2026 Pro Forma
1. Contributions & Grants	702,191	1,434,964	351,556	1,800,000
2. Program Service Revenues	824,865	504,916	610,814	645,000
3. Investment Income	8,411	892	2,152	0
4. Other Revenue	43,889	24,537	0	0
Total Revenues	1,579,356	1,965,309	964,522	2,445,000
5. Salaries and Benefits	1,606,801	1,180,455	1,145,490	1,972,516
6. Other Expense	583,653	405,857	323,694	472,500
Total Expenses	2,190,454	1,586,312	1,469,184	2,445,016
7. Net Income	(611,098)	378,997	(504,662)	(16)
Net Income % (7/1)	-87.03%	26.41%	-143.55%	0.00%

Staffing Breakdown

	# of Positions	Hours per Week	Pay Rate	Annual Raise	Salary
Admin					
Executive Director	1	40	\$ 48.08	0%	\$ 100,000.00
Bookkeeper	1	30	\$ 20.00	3%	\$ 32,136.00
Social Media Intern	1	20	\$ 18.00	0%	\$ 18,720.00
Clinic					
Clinic Manager	1	40	\$ 25.00	3%	\$ 53,560.00
Veterinarian	1	35	\$ 70.00	0%	\$ 127,400.00
Veterinarian	1	30	\$ 60.00	0%	\$ 93,600.00
Veterinarian	1	10	\$ 60.00	0%	\$ 31,200.00
Veterinary Technician (PT)	1	30	\$ 18.00	3%	\$ 28,922.40
Veterinary Technician (FT)	4	40	\$ 18.00	3%	\$ 154,252.80
Veterinary Technician (Intern)	1	20	\$ 18.00	0%	\$ 18,720.00
Front Desk					
Front Desk Manager	1	40	\$ 25.00	3%	\$ 53,560.00
Customer Service Specialist (PT)	1	30	\$ 14.50	3%	\$ 23,298.60
Customer Service Specialist (FT)	5	40	\$ 15.10	3%	\$ 161,751.20
Intake					
Pathways Manager	1	40	\$ 25.00	3%	\$ 53,560.00
Intake Staff	3	40	\$ 15.00	3%	\$ 96,408.00
Intake Supervisor	1	40	\$ 16.50	3%	\$ 35,349.60
Kennels					
Kennels Manager	1	40	\$ 25.00	3%	\$ 53,560.00
Animal Care Attendant (FT)	14	40	\$ 14.00	3%	\$ 419,910.40
Animal Care Attendant Supervisors	3	40	\$ 15.00	3%	\$ 96,408.00
Total Salaries					\$ 1,652,317.00

Detailed Budgets

2026 Budget			2025 Budget			2024 Comparison	YTD Actual	Annualized
Income			Income					
Governmental Revenues			Governmental Revenues					
Canyon County		\$ 240,000.00	Canyon County		\$ 200,000.00	\$ 200,012.04	\$ 66,670.68	\$ 200,012.04
City of Nampa		\$ 720,000.00	City of Nampa		\$ 600,667.36	\$ 61,562.32	\$ 27,766.68	\$ 83,300.04
City of Caldwell		\$ 540,000.00	City of Caldwell		\$ 455,711.95	\$ 66,694.00	\$ 22,748.00	\$ 68,244.00
City of Middleton		\$ -	City of Middleton		\$ -	\$ -	\$ -	\$ -
Total Governmental Revenues		\$ 1,500,000.00	Total Governmental Revenues		\$ 1,256,379.31	\$ 330,523.36	\$ 117,185.36	\$ 351,556.08
Contributions/Fundraising		\$ 400,000.00	Contributions/Fundraising		\$ 250,000.00	\$ 609,309.39	\$ 73,830.69	\$ 221,492.07
Grants		\$ -	Grants		\$ -	\$ 495,013.39	\$ 5,989.00	\$ 17,967.00
Shelter Fees		\$ 450,000.00	Shelter Fees		\$ 450,000.00	\$ 434,902.00	\$ 128,601.20	\$ 385,803.60
Clinic Services		\$ 70,000.00	Clinic Services		\$ 70,000.00	\$ 70,227.22	\$ (6,737.31)	\$ (20,211.93)
Sale of Product Income		\$ 25,000.00	Sale of Product Income		\$ 25,000.00	\$ 28,448.87	\$ 275.98	\$ 827.94
			Paypal Sales		\$ -	\$ -	\$ 1,645.08	\$ 4,935.24
Total Income		\$ 2,445,000.00	Total Income		\$ 2,051,379.31	\$ 1,968,424.23	\$ 320,790.00	\$ 962,370.00
Expenses			Expenses					
Salaries & Wages		\$ 1,652,322.67	Salaries & Wages		\$ 1,417,260.00	\$ 1,003,298.60	\$ 310,294.59	\$ 930,883.77
Payroll Taxes		\$ 140,447.43	Payroll Taxes		\$ 120,467.10	\$ 83,892.81	\$ 26,429.35	\$ 79,288.05
Health Insurance		\$ 143,752.07	Health Insurance		\$ 123,301.62	\$ 97,004.47	\$ 37,460.01	\$ 112,380.03
Life Insurance		\$ 1,000.00	Life Insurance		\$ 500.00	\$ 388.14	\$ 275.66	\$ 826.98
AD&D		\$ 1,000.00	AD&D		\$ 500.00	\$ 371.76	\$ 153.92	\$ 461.76
STD		\$ 6,000.00	STD		\$ 4,500.00	\$ 4,349.87	\$ 1,603.70	\$ 4,811.10
LTD		\$ 4,000.00	LTD		\$ 2,000.00	\$ 1,876.88	\$ 678.24	\$ 2,034.72
Retirement		\$ 9,000.00	Retirement		\$ 4,500.00	\$ 4,329.33	\$ 1,024.67	\$ 3,074.01
Payroll Processing Fee		\$ 15,000.00	Payroll Processing Fee		\$ 13,000.00	\$ 9,337.17	\$ 4,098.30	\$ 12,294.90
			Other Employee Expenses		\$ -	\$ -	\$ (188.39)	\$ (565.17)
Total Personnell Expenses		\$ 1,972,522.17	Total Personnell Expenses		\$ 1,686,028.72	\$ 1,204,704.00	\$ 381,830.05	\$ 1,145,490.15
General Operating Expenses		\$ 5,000.00	General Operating Expenses		\$ 4,500.00	\$ 4,329.33	\$ -	\$ -
Adoption Expenses		\$ 5,500.00	Adoption Expenses		\$ 5,500.00	\$ 5,367.00	\$ 1,852.00	\$ 5,556.00
Intake Expenses		\$ 16,000.00	Intake Expenses		\$ 15,000.00	\$ 14,327.42	\$ -	\$ -
Feline Program Expenses		\$ 12,000.00	Feline Program Expenses		\$ 10,000.00	\$ 9,747.23	\$ -	\$ -
Kennel Expenses		\$ 30,000.00	Kennel Expenses		\$ 27,000.00	\$ 25,897.05	\$ 6,860.95	\$ 20,582.85
Occupancy Expenses		\$ 2,000.00	Occupancy Expenses		\$ 2,000.00	\$ 1,531.98	\$ 2,693.16	\$ 8,079.48
Utilities		\$ 56,000.00	Utilities		\$ 53,000.00	\$ 52,113.25	\$ 18,242.47	\$ 54,727.41
Professional Fees		\$ 30,000.00	Professional Fees		\$ 50,000.00	\$ 22,401.50	\$ 880.97	\$ 2,642.91
Office Equipment		\$ 22,000.00	Office Equipment		\$ 18,000.00	\$ 17,297.83	\$ 15,210.98	\$ 45,632.94
Vereinarian & Clinic Expenses		\$ 160,000.00	Vereinarian & Clinic Expenses		\$ 150,000.00	\$ 123,593.40	\$ 43,261.92	\$ 129,785.76
Fundraising Expenses		\$ 15,000.00	Fundraising Expenses		\$ 10,000.00	\$ 726.00	\$ 40.28	\$ 120.84
Other Expenses		\$ 20,000.00	Other Expenses		\$ 20,000.00	\$ 27,487.53	\$ 71.56	\$ 214.68
Bank & Credit Card Fees		\$ 13,000.00	Bank & Credit Card Fees		\$ 13,000.00	\$ 12,788.89	\$ 3,327.73	\$ 9,983.19
Insurance		\$ 75,000.00	Insurance		\$ 50,000.00	\$ 46,208.93	\$ 12,826.36	\$ 38,479.08
Licenses/Permits		\$ 2,500.00	Licenses/Permits		\$ 1,800.00	\$ 1,716.40	\$ 614.25	\$ 1,842.75
Travel		\$ 1,000.00	Travel		\$ 500.00	\$ 1,920.92	\$ 1,665.25	\$ 4,995.75
Training & Conferences		\$ 7,500.00	Training & Conferences		\$ 5,000.00	\$ 10.00	\$ 350.00	\$ 1,050.00
Total Expenses		\$ 2,445,022.17	Total Expenses		\$ 2,121,328.72	\$ 1,572,168.66	\$ 489,727.93	\$ 1,469,183.79
Interest Income			Interest Income				\$ 717.27	\$ 2,151.81
Less One Time Grants			Less One Time Grants			\$ (495,013.39)		
Net Income		\$ (22.17)	Net Income		\$ (69,949.41)	\$ (98,757.82)	\$ (168,220.66)	\$ (504,661.98)

Detailed Budgets

2026 Budget		
Income		
Governmental Revenues		
Canyon County		\$ 240,000.00
City of Nampa		\$ 720,000.00
City of Caldwell		\$ 540,000.00
City of Middleton		\$ -
Total Governmental Revenues		\$ 1,500,000.00
Contributions/Fundraising		\$ 400,000.00
Grants		\$ -
Shelter Fees		\$ 450,000.00
Clinic Services		\$ 70,000.00
Sale of Product Income		\$ 25,000.00
Total Income		\$ 2,445,000.00