2027 Budget Proposal

June 2026

west valley
HUMANE SOCIETY

Current Organization Position

All numbers presented are unaudited

- Animals in Care: 305
  - Dogs: 87
    - 82 at shelter(82% of capacity)
    - 5 in foster care
  - Cats: 217
    - 57 at shelter (114% of capacity - large number of kittens)
    - 160 in foster care
  - Other: 1 Chicken
- YTD Reserve Contribution (Income) through 4/30 of ~$107k
  - Driven by:
    - Large, non-recurring donations (bequests, one time corporate donations)
    - Staff attrition/vacancies
  - Excluding these items recurring income from operations is ~$10k
- Adoption Revenues and Donations are recovering more slowly than anticipated
- Current cash balance ~$320k; Accounts receivable: ~$30k
  - ~75 days of expenses

Progress in 2026

- Finances stabilized
- Solidified Petsmart partnership; $30k+ in support *and* adoption center space
- Executive Director role filled; progress in other corporate partnerships
- Bookkeeping outsourced to third-party firm; lower cost and higher quality
- Large decluttering and cleaning project completed
- Transport van replaced in partnership with Treasure Valley Subaru
- Boise Open partnership continues
- Expanded support for cats despite a challenging kitten season
- Increased partnership with other regional animal rescues

Challenges in 2026

- Significant disruption and staff turnover from the CQH transition
- Vet position is proving difficult to fill; part time vet resigned
    - Team has done an amazing job of finding day rate vets to help
- Veterinary vendors are aggressively passing through cost increases
- Fundraising environment is challenging
- Maintenance partnership has greatly improved, but building is aging

Looking Ahead

- **Full opening of Petsmart Adoption Center in Q1, 2027**
    - Incremental space for ~30 animals (15% capacity increase)
- New volunteer enrollment is restarting
- Community cat program
- Ordinance updates
- Long term facilities planning; minimize and manage future budget impact

2027 Key Budget Changes

- Governmental Support
  - ~$50k requested increase (5%)
    - $12k Canyon County
    - $24K Nampa
    - $13.5k Caldwell
- Expenses
  - ~$130k increase (7.5%) compared to prior budget
    - Staff Wages and Support: $103k (7.5%)
      - Sustain expanded staffing prior budget was not fully annualized for new roles
      - Ensure ability to recruit and retain a full time vet
      - Merit-based increases and market adjustments to manage turnover
    - Clinic Expenses ~$6k (3%)
      - Increase in veterinary supply costs (**~$21k)** due to expanded services and cost increases offset by reduced outside veterinary services
    - Other Costs $21k (10.3%)
      - Expanded staff training ($6k from near zero)
      - Insurance and Credit Card Fees ($6.5k)
      - Other Miscellaneous ($8.5k) - generally inflation and volume driven
- Maintenance Fund
  - Roll over/escrow of unused funds for major building improvements and repairs