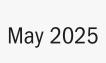


WEST VALLEY HUMANE SOCIETY

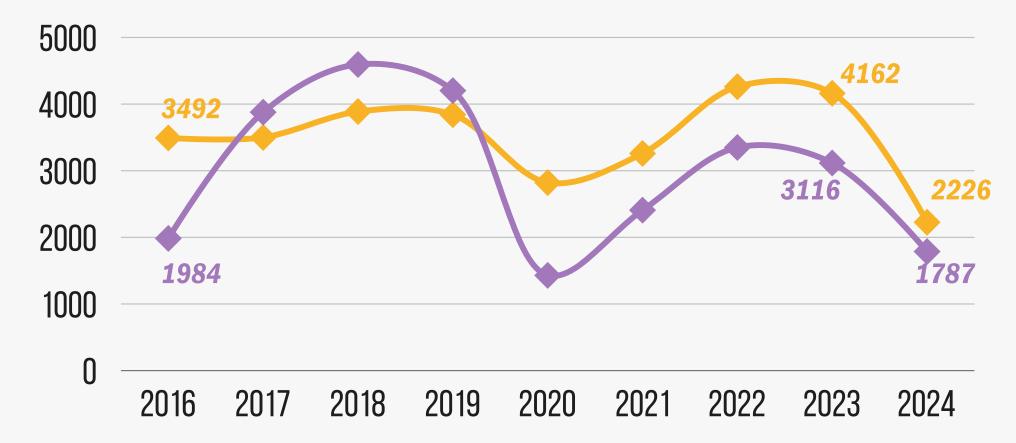


CITY OF CALDWELL ANIMAL SHELTERING UPDATE



- Since 2020 there continues to be a steady increase in the number of animals entering the shelter from all jurisdictions. The exception being 2024 when the shelter was forced to focus on core* services only.
- Core services include only contractually obligated services in all municipal contracts.
- WVHS is currently in contract with 3 municipalities: Canyon County, City of Caldwell, & City of Nampa.

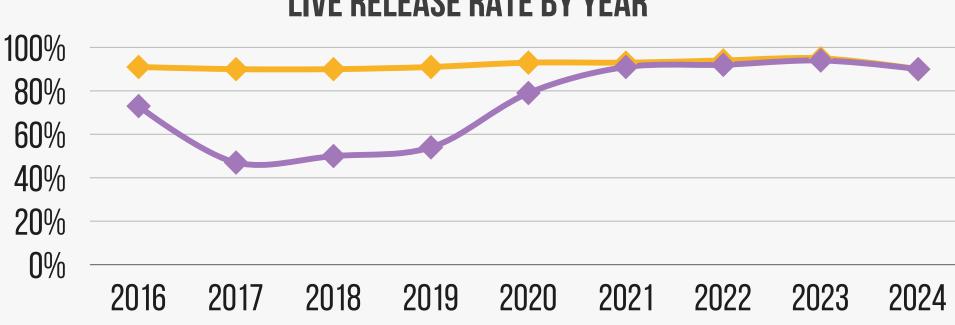
ANIMAL ADMISSIONS BY YEAR











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



FY2026 REQUESTED BUDGET

CALDWELL

\$540,000

COUNTY/NAMPA

\$960,000

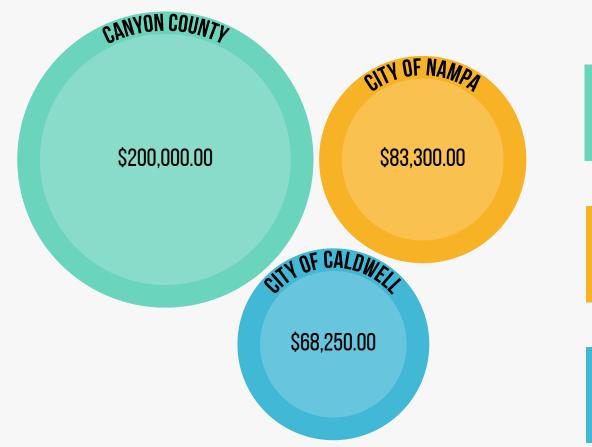
TOTAL

\$1,500,000

WVHS CONTRIBUTION \$945,000

CONTRACT ALLOCATION

ANIMAL SHELTERING & CARE



County

City of Nampa

City of Caldwell

Care %	Proposed Budget	Per Capita '25	Per Capita '26
16%	\$240,000*	S4.23	\$6.26
48%	\$720,000	SO.72	\$6.30
36%	\$540,000	\$0.99	\$7.90

• Operating expenses in 2024 exceeded \$1.3 million.

• 2024 expenses are notably lower than prior years due to major cutbacks to ensure operations.

• Projected expenses in 2025 will exceed \$2.3 million.

The Animal Care Budget is divided among the contracting municipalities based each one's % of animal cared for at WVHS as well as population.

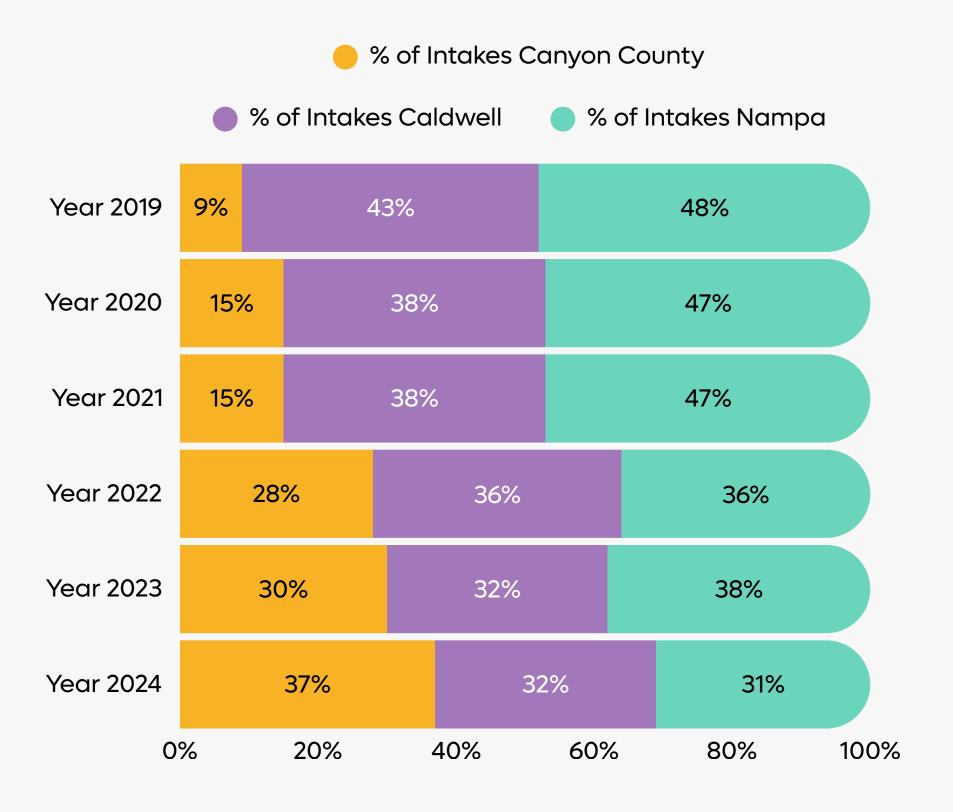
^{*}County Contract is \$300,00 but retains \$100,00 for building maintenance

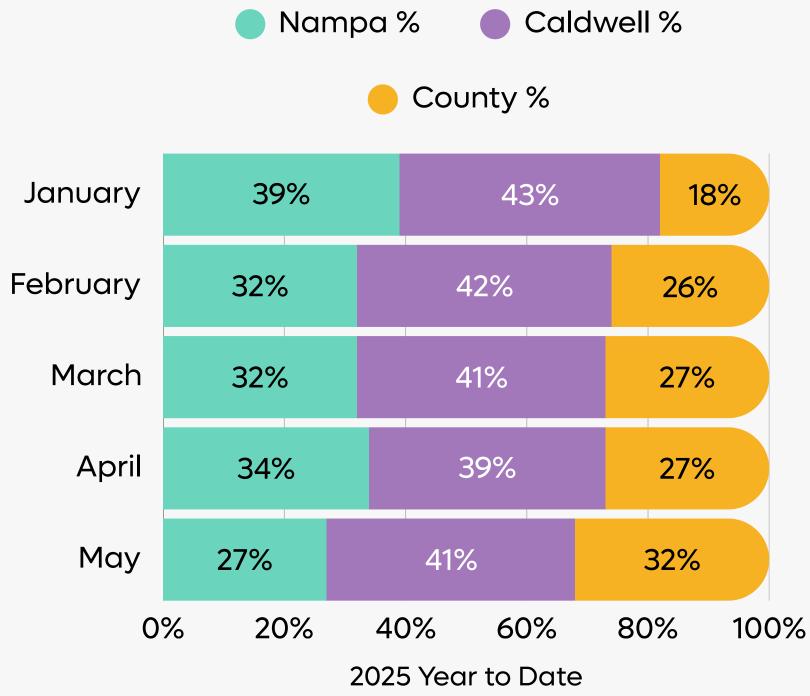
BUDGET/PER CAPITA BY POPULATION

Municipality	Population	Budget	Per Capita	Note
Pocatello, ID	58,064	S1,375,000	\$23.68	Sheltering Only
Idaho Falls, ID	68,001	\$1,180,096	S17.35	Sheltering & Enforcement
Canyon County, ID	70,909	\$300,000	S4.23 Sheltering Only	
Caldwell, ID	68,336	68,250	\$0.99	Sheltering Only
Nampa, ID	114,268	\$83 <i>,</i> 300	\$0.72	Sheltering Only
Spokane County, WA	549,690	\$4,301,000	S7.82	Sheltering & Enforcement
Twin Falls, ID	51,807	S640,844	S12.37	Gov Enforcement & NP Shelter
Cheyenne, WY	65,168	\$552,500	S8.47	Sheltering Only

Intakes by Jurisdiction

CALDWELL HAS BEEN THE HIGHEST INTAKE JURISDICTION SINCE 2024.





CURRENT CONTRACTED SERVICES

The services listed below are the primary services contractually obligated to be provided by West Valley to the City of Nampa and/or it's residents.

LICENSING

STRAY INTAKE & CARE

PROTECTIVE CUSTODY

QUARANTINE

NECROPSY

Licensing of all dogs residing within jurisdiction prior to release

5 business day stray hold for dogs both from animal control and the public

Indefinite hold time for any animal taken into custody for investigation.

10 day hold for animals suspected of a bite and without current rabies vaccinations

Provided at \$70 (plus secondary diagnostic costs) at cities written request

CONTRACT OVERVIEW

CITY OF CALDWELL

Last Update: Oct 1, 2023

Expires: Sept 30, 2026

✓ - CURRENTLY PART OF CONTRACT FUNDING

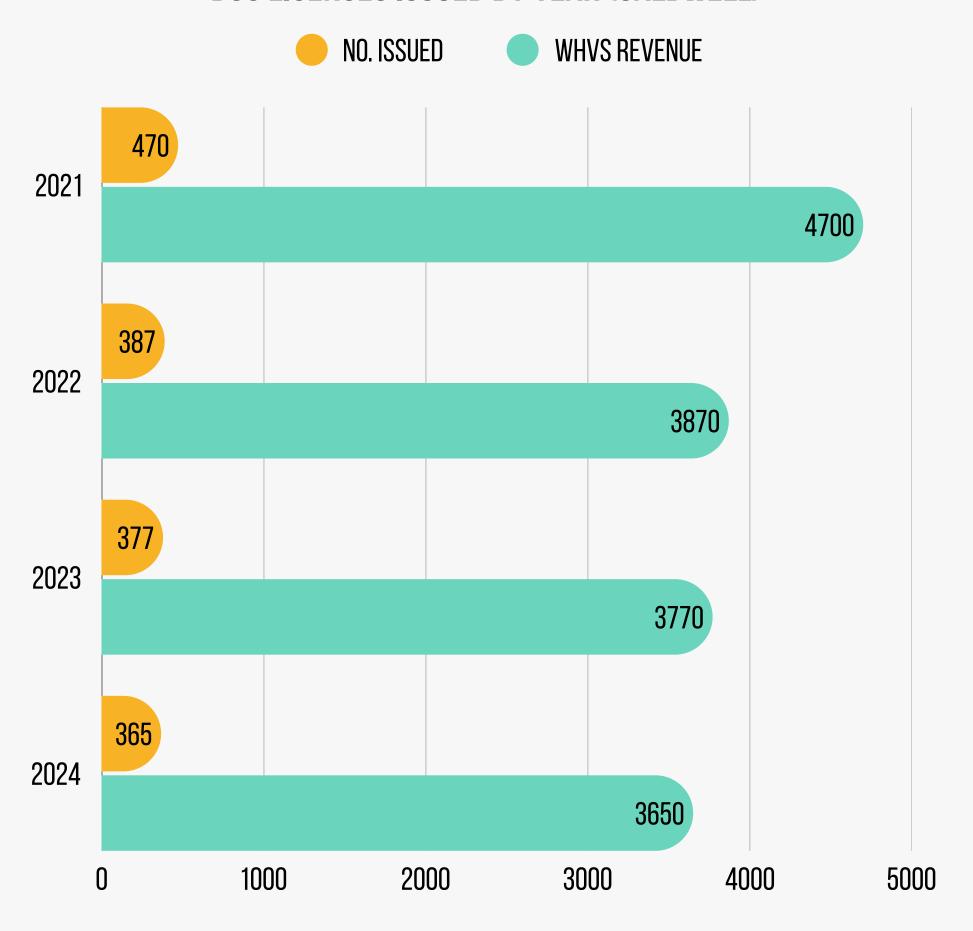
SHOULD BE INCLUDED IN CONTRACT FUNDING

Service	Paid By Contract	Paid by WVHS
Dog Licenses for City of Nampa Residents	>	
Basic care expenses for stray/seized animals from Nampa	✓	/
Care of relinquished pets surrendered to WVHS from Nampa 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	X	*
Fundraising		✓
Adoption services (Sterilization, vaccination, microchipping)	X	✓
PR/Marketing & Advertisement		✓
Capital repairs & improvements		✓

DOG LICENSES ISSUED BY YEAR (CALDWELL)

LICENSING RATES AND
REVENUE CONTINUE TO
DECREASE ACROSS CANYON
COUNTY.





CHALLENGES AHEAD

- Expenditure rate is \$42,055/mo (Cash burn)
 - 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 signifigant 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.



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.
- Proposing 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%
- Signifigantly 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.



"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."

LARGEST BARRIER TO PROGRESS

- Sustained animal welfare in Canyon County depends on adequate funding from all municipal partners.
- WVHS has actively engaged all partners on current and future funding needs.
- County budget request has been submitted for \$340,000
- 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.







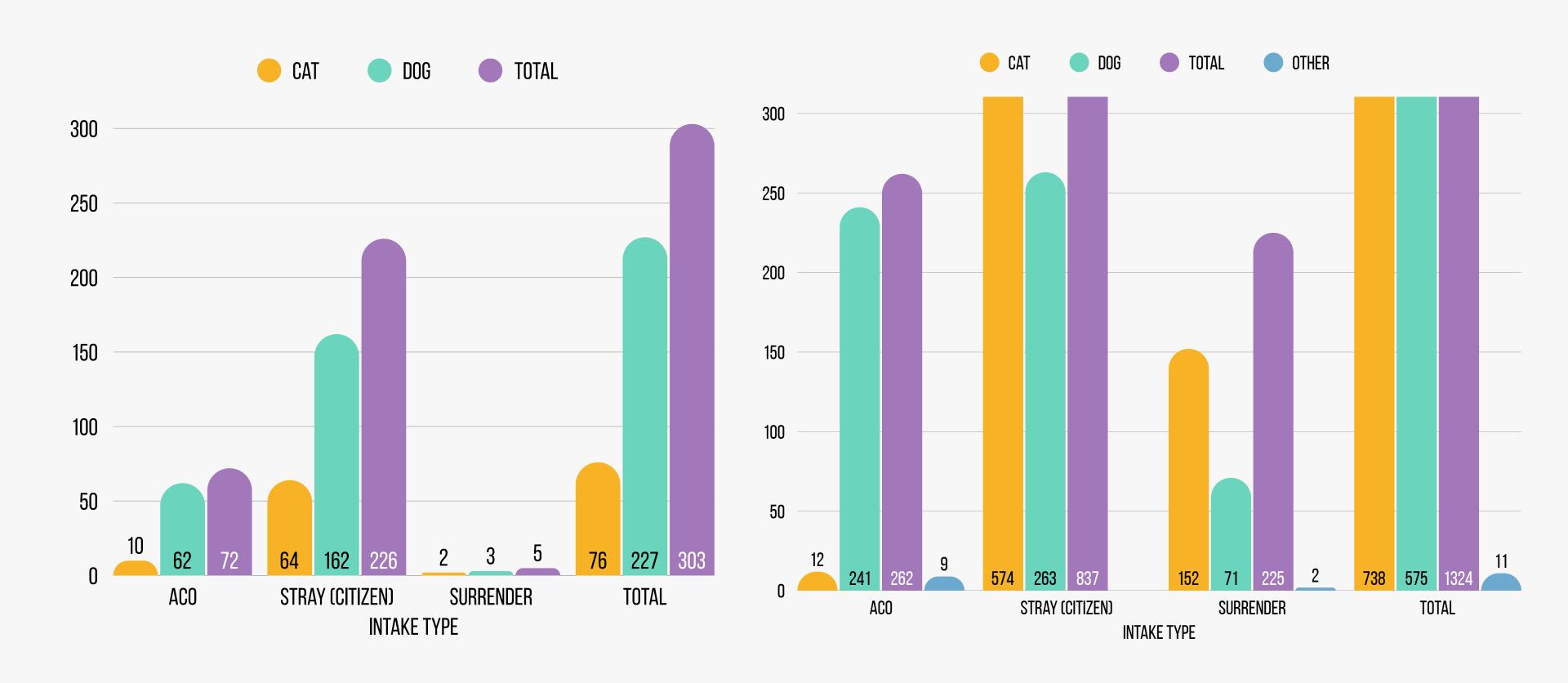
THANK YOU



SUPPORTING INFORMATION

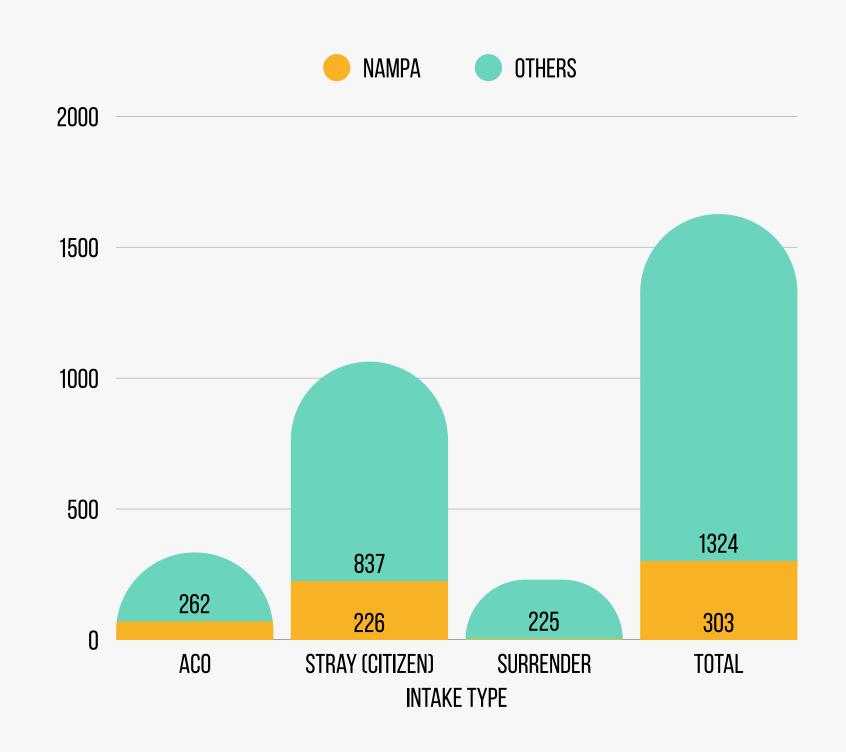
YTD INTAKES NAMPA

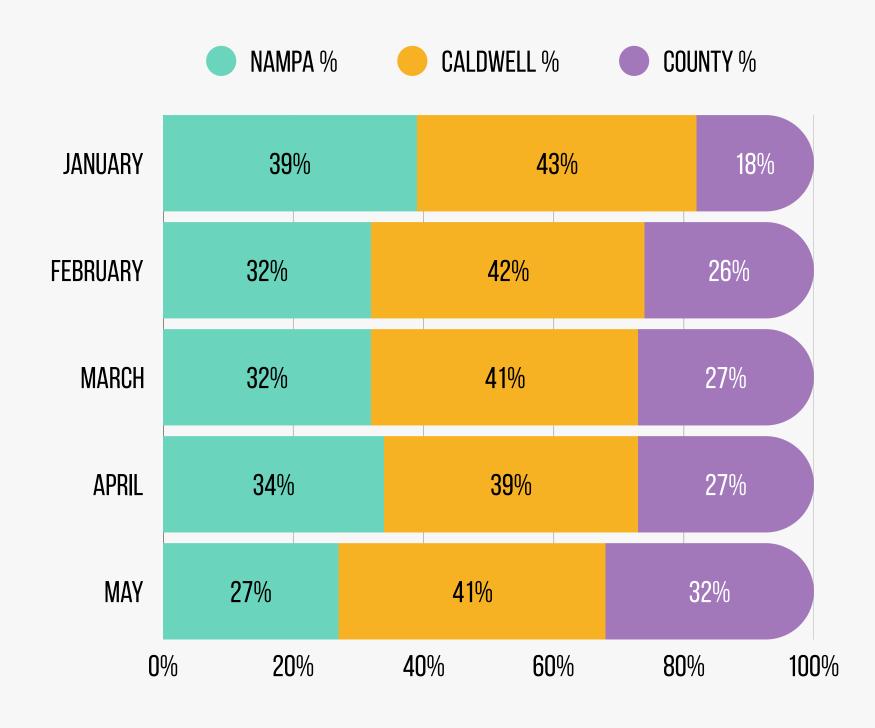
YTD INTAKES OTHER



INTAKES COMPARATIVE

INTAKE % COMPARATIVE





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	2/31/23 12/31/24		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		\$ 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		\$ 112,380.03
Life Insurance	\$ 1,000.00	Life Insurance	\$ 500.00	\$ 388.14		\$ 826.98
AD&D	\$ 1,000.00	AD&D	\$ 500.00	\$ 371.76		\$ 461.76
STD	\$ 6,000.00	STD	\$ 4,500.00	\$ 4,349.87		\$ 4,811.10
LTD	\$ 4,000.00	LTD	\$ 2,000.00	\$ 1,876.88		\$ 2,034.72
Retirement	\$ 9,000.00	Retirement	\$ 4,500.00	\$ 4,329.33		\$ 3,074.01
Payroll Processing Fee	\$ 15,000.00	Payroll Processing Fee	\$ 13,000.00	\$ 9,337.17		\$ 12,294.90
Faylott Flocessing Fee	\$ 15,000.00	Other Employee Expenses	\$ 13,000.00	\$ 9,337.17	\$ 4,038.39	
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		\$ 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		\$ 1,842.75
Travel	\$ 1,000.00	Travel	\$ 500.00	\$ 1,920.92	-	\$ 4,995.75
Training & Conferences	\$ 7,500.00	Training & Conferences	\$ 5,000.00	\$ 10.00		\$ 1,050.00
Total Expenses	\$ 2,445,022.17	Total Expenses	\$ 2,121,328.72	\$ 1,572,168.66		\$ 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)		\$ (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