IDAHO HUMANE SOCIETY BUDGET FY22

Total Idaho Humane Society Budget FY22	$	8,900,600	
Bird Street Facility Budget	$	5,282,800	
No Part of this budget paid by Animal Control Contracts			
Dorman Street Facility	$	3,617,800	
IHS Portion of Dorman St. Facility Budget	$	920,400	25.44%
Contracting Parties Portion of Dorman St. Facility Budget	$	2,697,400	74.56%
$55K of this is covered by fees IHS collects from the public and retains			
Animal Control Specific Payroll - 15.5 FTE	$	796,000	
General Shelter Shared Payroll - 20 FTE	$	952,000	
Administrative, Supporting Programs, Other Payroll - 5 FTE	$	266,000	
Total Payrol	$	2,014,000	
Payroll as % of Animal Control Budget		74.66%	
Operating Costs as % Animal Control Budget		25.34%	
Operating Costs specifically identifed where possible, otherwise allocated			
Facility costs 60% to contracts, 40% IHS based on animal intakes			
Shared personnel related costs 1/3 to contracts based on total FTEs			
Animal Control Officers, Dispatch, Customer Service Payroll as % Total Costs		29.51%	

Historical Allocation to Municipalities in 2 Previous Years	
Boise	54.1%
Meridian	21.1%
Ada County	14.6%
Eagle	5.7%
Kuna	4.5%

Animal Control Cost Allocation
FY16 - FY23

#		FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget
1	IHS Total Operating Expenses	5,481,969	5,935,205	5,955,519	6,349,024	7,741,075	7,883,292	8,900,590	TBD
2									
3	Animal Control Contract Revenue	1,700,327	1,765,582	1,810,804	1,868,383	2,510,537	2,477,209	2,697,401	2,855,516
4									
5	Expenses Allocated to Contracts	1,767,852	1,996,943	1,971,230	1,955,134	2,402,567	2,467,224	2,697,401	2,855,516
6									
7	Loss on Contracts to IHS	(67,525)	(231,361)	(160,426)	(86,751)	107,970	9,985	(0)	-
8	Animal Control Costs as % of Total IHS Expenses	32.2%	33.6%	33.1%	30.8%	31.0%	31.3%	30.3%	
9	DETAIL OF ALLOCATED COSTS:								
10	Payroll Related Costs -								
11	Animal Control Personnel	377,370	396,050	394,411	407,537	607,418	636,312	796,812	886,110
12	Shelter Payroll	815,135	961,074	971,464	906,381	867,119	852,815	951,882	1,050,414
13	Administration	53,808	70,807	75,983	76,054	206,972	262,296	265,749	230,356
14	Total Payroll Costs	1,246,313	1,427,931	1,441,858	1,389,972	1,681,509	1,751,423	2,014,443	2,166,880
15	Payroll as % of Total Costs	70.5%	71.5%	73.1%	71.1%	70.0%	71.0%	74.7%	75.9%
16	Allocated Operating Costs:								
17	Supplies - Medical and Other	252,307	288,621	225,744	278,016	243,757	216,691	210,685	223,974
18	Facilities - Lease, Utilities, etc.	50,795	50,791	51,516	47,339	86,215	81,490	72,547	86,198
19	Repairs & Maintenace	33,383	31,832	35,269	28,257	89,269	41,782	58,350	60,020
20	Computer & Copy Expenses	35,347	30,866	44,867	39,255	67,013	66,372	66,657	69,243
21	Vehicle Costs	36,758	43,974	52,848	54,011	53,584	62,046	65,667	49,663
22	PP&E Repair/Replacement	64,836	62,885	61,261	54,131	73,153	109,089	81,245	81,245
23	Professional Services	8,387	10,858	9,168	9,068	11,676	10,975	12,190	12,599
24	Insurance	14,492	15,246	15,311	17,366	17,104	15,029	15,216	17,036
25	Outside Services						59,631	58,347	45,825
26	Other	25,234	33,939	33,388	37,719	79,287	52,696	42,054	42,834
26									
27	Total Allocated Operating Costs	521,539	569,012	529,372	565,162	721,058	715,801	682,958	688,637
28									
29	Expenses Allocated to Contracts	1,767,852	1,996,943	1,971,230	1,955,134	2,402,567	2,467,224	2,697,401	2,855,517

City of Meridian

Animal Control Costs/Share of Total Costs

Historically combination of population and number of calls used as basis for allocating total cost pool.

	FY18	FY19	FY20	FY21	FY22		FY23	
Animal Control Contract Amount	1,810,804	1,868,383	2,468,489	2,427,553	2,572,002	**	2,815,431	**Under funded $71K FY22
Meridian Contract	381,132	390,660	520,536	511,903	576,827	***	625,026	***Reduced $21,641 from original request
Meridian as % Total Contract Amount	21.0%	20.9%	21.1%	21.1%	22.4%		22.2%	
Total Population Served	433,620	448,750	464,440	478,660	492,340		504,720	
Meridian Population	98,300	106,410	114,680	119,350	127,890		133,470	
Meridian Population as % of Population Served	22.7%	23.7%	24.7%	24.9%	26.0%		26.4%	
Total Calls	9,363	9,629	7,578	7,322	6,711	*		
						* Annualized 2022 Data through 04/30/2022		
Meridian Calls	2,121	2,259	1,802	1,436	1,326	*		
Meridian Calls as % of Total Calls	22.7%	23.5%	23.8%	19.6%	19.8%			
Cost per Capita	3.88	3.67	4.54	4.29	4.51		4.68	

ANIMAL CONTROL BUDGET FY22-23

	FY 21 Actual	FY 22 Budget	FY 23 Budget		Assumptions/ Variance Notes
Contract Income	2,427,553	2,572,002	2,815,431	9.5%	Contract Revenue - Increase needed to cover higher payroll and operating costs. Only 6.7% increase after covering prior year increases not funded.
Redemptions, Impound and License Fees Retained by IHS	49,656	54,712	40,085	-26.7%	Redemption, Impound and License Fees retained by IHS. Majority fees go back to municipalities now
Animal Control Contract Income	2,477,209	2,626,714	2,855,516	8.7%	Total Contract Revenue plus Redemption, Impound and License Fees retained by IHS. Includes fees based on current arrangements and remainder from contracts.
Animal Control Allocated Expenses	2,467,223	2,697,401	2,855,516	5.9%	FY23 includes direct Animal Control costs plus portion of Dorman facility expenses allocated to Animal Control contracts.
Difference to IHS	9,986	(70,687)	0		
DETAIL OF ALLOCATED EXPENSES					
PAYROLL					
Animal Control Personnel	636,312	796,812	886,110	11.2%	FY23 includes 7 officers (4/day), 1 dispatcher/day, 1 Assistant Supervisor, 1 Director, and 3 front desk staff/day to handle intake and redemptions. Staffing consistent with FY22. Increasing wages for all employees to be competitive plus benefit costs projected to increase.
Shelter Payroll	852,815	951,882	1,050,414	10.4%	FY23 includes Shelter Manager plus 17 shelter staff allocated 60% to Animal Control contracts and 40% to IHS. Also includes 8 FTE for shelter animal medical and general care, 60% of Foster Program FTEs, 1/3 of Volunteer Coordinator and Operation Manager, and allocation of facilities staff. Increasing wages for all employees.
Administration	262,295	265,749	230,356	-13.3%	Animal Control assigned and allocated FTEs more than 1/3 of total IHS FTEs. Admin FTE allocation based on time required to administer Animal Control program. Allocating 33% of 6 FTEs (2 FTE) - CEO, CFO, HR, Payroll/AP, Accounting Assistant, and Communications and Outreach Manager.
TOTAL PAYROLL EXPENSES	1,751,422	2,014,443	2,166,879	7.6%	Payroll Expenses = 76% of total Allocated Expenses. Prior year 75%.

ALLOCATED OPERATING EXPENSES

Supplies - Medical and Other	216,691	210,685	223,974	6.3%	60% of estimated Dorman facility costs
Facilities - Lease, Utilities, etc.	81,490	72,547	86,198	18.8%	60% of estimated Dorman facility costs
Repairs & Maintenance	41,782	58,350	60,020	2.9%	60% of estimated Dorman facility costs. Cost broken out separately for PP&E repairs for anticipated costs. Fluctuates depending on building and equipment repairs needed - laundry equipment, HVAC, boilers, etc.
Computer & Copy Expenses	66,372	66,657	69,243	3.9%	60% of estimated Dorman facility costs. No dedicated in-house IT staff. New radios, phones, computers in prior years.
Vehicle Costs	62,046	65,667	49,663	-24.4%	Costs for ACO vehicles being tracked separately. ACO cost plus 60% of Dorman shelter costs. Newer vehicles = fewer repairs.
PP&E Repairs and Replacements	109,089	81,245	81,245	0.0%	Replacement of portion of HVAC system in kennels - allocated % split over 2 years.
Professional Services	10,975	12,190	12,599	3.4%	33% of IHS costs. No allocation for legal expenses as no attorney on staff or retainer. Costs for outside services such as employee benefits administration, audit and tax services.
Insurance	15,029	15,216	17,036	12.0%	60% of estimated Dorman facility costs.
Outside Services	59,631	58,347	45,825	-21.5%	60% of estimated Dorman facility costs. Costs for medical analysis and animal disposals.
Other	52,696	42,054	42,834	1.9%	Includes allocation for foster care costs, volunteer program, education program, community cats program, continuing education, uniforms and other misc. costs. Consistent with other contracting municipalities surveyed.
TOTAL ALLOCATED OPERATING EXPENSES	715,801	682,958	688,637	0.8%	
TOTAL EXPENSES ALLOCATED TO CONTRACTS	2,467,223	2,697,401	2,855,516	5.9%	