



City Hall, 215 Sycamore St.
Muscatine, IA 52761-3840
(563) 264-1550
Fax (563) 264-0750

CITY ADMINISTRATOR

Date: February 28, 2011
To: Mayor Dick O'Brien and Muscatine City Council
From: Gregg Mandsager, City Administrator
Re: Muscatine Humane Society (MHS) Annual Contribution

Introduction

The March 3, 2011, City Council meeting is intended to continue discussion around the annual budget allocation for the Muscatine Humane Society (MHS).

Background

This agenda item is intended to focus on the numbers -- MHS financials and their request/justification for additional funding. To be clear, MHS initially requested \$140,000 in total subsidy for FY 2011/12. That request is now at \$84,996 and maintains services at or near prior levels of service.

The City received a packet of information from MHS Monday afternoon, February 28, 2011. This includes a cover letter (no date, no signature) and a copy of the letter read to the City Council during the MHS budget session. I do not plan to address the numerous inaccuracies identified in these two letters as most of the information is irrelevant to the decision at hand and nor do we want to foster continued unproductive dialogue. It is, however, good to see that MHS has begun to conduct research in an attempt to justify their request.

It is the responsibility of MHS to justify their request for funding, and we have defined what information would satisfy the City's request. To date, MHS has been reluctant to provide financial information or justification for their budget request. However, using information supplied to date, we have evaluated MHS financials and budget projection (expenditures and revenues) for next fiscal year (please see the attached email with supporting attachments dated February 25, 2011). As stated in the email, please note that it appears MHS failed to account for several revenues in their projections for next fiscal year. The attachment highlights these amounts (an average was used) to the side of the spreadsheet. At first blush, it appears that MHS has a projected deficit of \$71,043. After accounting for the additional revenue, it appears that the actual deficit is closer to \$2,957. Of course, this assumes that we have all available information.

Rationale/Recommendation

City staff concurs that MHS has served the City well in providing animal confinement services to date. However, it is staff's opinion that MHS has not met their burden of proof and has failed to justify their current request for additional funding.

**"I remember Muscatine for its sunsets. I have never seen any
on either side of the ocean that equaled them" — Mark Twain**

As discussed in the last City Council packet, the City has several options it may consider. In short, (1) contract with MHS, (2) no longer provide service other than for dangerous and vicious animals, (3) City provided confinement along with ACO. If we are to provide the service in-house, City staff would take the next couple months to firm up costs and return to the City Council. Going forward, MHS should be required to adhere to the conditions outlined in the last council packet and in the email attached. Ideally, MHS will agree to continue to provide service at a mutually agreeable price and we take the next year to work together to determine how best to proceed on an ongoing basis.

Back-up Information

1. 2011-02-25 Mandsager Email to City Council, plus attachments

Donelson, Fran

From: Mandsager, Gregg
Sent: Monday, February 28, 2011 1:51 PM
To: Donelson, Fran
Subject: Fwd: City Council Request
Attachments: 2011 MHS Profit & Loss YTD Comparison & Balance Sheet Prev Year Comparison.pdf; ATT00001.htm; 2011-02-25 HumaneSocExp.Analysis.xls .xls; ATT00002.htm; 2011-02-25 HumanSocExp.Analysis.xls .pdf; ATT00003.htm; 2011-02-25 Humane Society Expense Analysis PLUS Revenue Additions.pdf; ATT00004.htm

Please print for Jerry - plus 4 attachments...

Begin forwarded message:

From: "Mandsager, Gregg" <gmandsager@ci.muscatine.ia.us>
Date: February 25, 2011 4:20:50 PM CST
To: Mark LeRette <MLeRette@centroinc.com>, Dyann Roby <robby@machlink.com>, Philip Fitzgerald <pefitz@machlink.com>, Bob Bynum <bynum@machlink.com>, "O'Brien, Dick" <mayor@ci.muscatine.ia.us>, Scott Natvig <scott_natvig@grainprocessing.com>, Osama Shihadeh <osamashihadeh@grainprocessing.com>
Cc: Bob Bynum <Robert.Bynum@ssab.com>, Scott Natvig <sdnatvig@gmail.com>
Subject: Fwd: City Council Request

Mayor & City Council:

Below is the Muscatine Humane Society's (MHS) response to the Council's request for additional information. The City analysis is based on the information we have received to date. I'm sending this out now to give you time to review (not to generate discussion). Please let us know if you have any questions.

Attached are the following items:

- 2011 MHS Profit & Loss YTD Comparison & Balance Sheet Prev Year Comparison (As authorized for release below),
- Humane Society Expense Analysis (Both Excel and PDF) as provided by Finance Director Lueck,
- 2011-02-25 Humane Society Expense Analysis PLUS Revenue Additions.

Please review attachments #1 and #2. You should note that it appears that MHS failed to account for several revenues in their projections for next fiscal year. Attachment #3 highlights these amounts (we were conservative with our numbers) to the side of the spreadsheet. At first blush, it appears that MHS has a projected deficit of \$71,043. After accounting for the additional revenue, it appears that the actual deficit is closer to \$2,957. Of course, this assumes that we have all available information. We will include this information in next week's council packet.

Thanks,
Gregg

Begin forwarded message:

From: Bill Fridrych <bilfrid@machlink.com>
Date: February 24, 2011 8:39:45 PM CST
To: "Mandsager, Gregg" <gmandsager@ci.muscatine.ia.us>
Subject: Re: City Council Request

Gregg,

During the first meeting we had back in November, 2010, we stated that we believe that the Muscatine Humane Society (MHS) is a Service Provider to the City of Muscatine. Further, we said that the MHS is primarily a public safety service provider to the City. While it is easy to understand that, when a 'vicious' animal is running freely, it poses a threat to the community, it may be less clear, although no less a safety issue, when a 'friendly' dog is running in and out of traffic, potentially causing an accident and injury to people and property.

We also said that, because the MHS is not an Agency of the City, we did not believe that giving detailed financial information about the MHS to the City was appropriate, although we have already provided income and expense history.

To specifically respond to the conditions that you mentioned below:

Providing a copy of the MHS budget for next fiscal year,
I believe Eric has provided that to you already.

Providing a copy of all MHS financial reports including income and expense statements and balance sheets for the present fiscal year and monthly going forward. A monthly report of MHS activity for animals received from city residents (number and type of animal received, the number adopted, euthanized, returned to owner, etc.),
While we do not believe that providing financial reports as a Service Provider is appropriate, we would provide animal activity reports as described above.

A monthly report for the animals received from the ACO (number and type of animal received, number adopted, euthanized, returned to owner, number of days held before disposition, etc.)
We would provide the same information from the ACO as listed above.

MHS review of operational efficiencies, including combining operations with the City's animal control operations or providing a more regional service.

As we stated in our meeting several weeks ago, the MHS is not interested in providing ACO service at this time.

Based on the above review, develop and submit a written plan addressing combining operations, efficiencies, etc. no later than

December 1, 2011.

Same as above.

To summarize our service request:

For the past 11 years, the number of animals brought in by the ACO and city residents has averaged 1,027 with 1,003 brought in in 2010. Our last dollar proposal to the City was \$84,996 or \$85 per animal that was brought in last year. This is substantially below our cost to house the animal for the mandatory 7 days (\$140 per animal).

Gregg, the MHS has provided 4 specific dollar proposals to the City, each one of them reduced from the previous proposal, while the City has not provided 1 specific dollar proposal to the MHS. We are trying to negotiate with the City in good faith but, until the City provides the MHS with a specific dollar proposal, we do not believe that another meeting would be productive.

Bill Fridrych

-----Original Message-----

From: Mandsager, Gregg

Sent: Tuesday, February 22, 2011 4:34 PM

To: Bill Fridrych

Subject: Re: City Council Request

Bill:

Checking back in...

Our next meeting is 3/3 at 7PM.

I am out of town most of tomorrow. Please let me know if you would like to meet in advance of the March 3rd meeting. If you have materials for the agenda, we would request copies by Monday afternoon or Tuesday morning at the latest. We try and get the agenda out to the Council Tuesday afternoon.

Thanks,

Gregg

Gregg Mandsager, ICMA-CM

City Administrator

City of Muscatine

215 Sycamore Street

Muscatine, IA 52761

563-264-1550 Work

563-264-0750 Fax

gmandsager@ci.muscatine.ia.us

On 2/18/11 8:18 AM, "Bill Fridrych" <bilfrid@machlink.com> wrote:

>Gregg,

>I am out of town until Monday.

>

>I will review your requests with the Board and get back to you next week.

>

>Bill

>

>"Mandsager, Gregg" <gmandsager@ci.muscatine.ia.us> wrote:

>

>>Bill:

>>

>>The City Council discussed various options for moving forward last
>>night. The City Council would like to know if the City and MHS were to
>>come to an agreement as to funding for next fiscal year, would MHS agree
>>to the following conditions:

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>>· Providing a copy of the MHS budget for next fiscal year,

>>

>>· Providing a copy of all MHS financial reports including income
>>and expense statements and balance sheets for the present fiscal year
>>and monthly going forward. A monthly report of MHS activity for animals
>>received from city residents (number and type of animal received, the
>>number adopted, euthanized, returned to owner, etc.),

>>

>>· A monthly report for the animals received from the ACO (number
>>and type of animal received, number adopted, euthanized, returned to
>>owner, number of days held before disposition, etc.)

>>

>>· MHS review of operational efficiencies, including combining
>>operations with the City's animal control operations or providing a more
>>regional service.

>>

>>· Based on the above review, develop and submit a written plan
>>addressing combining operations, efficiencies, etc. no later than
>>December 1, 2011.

>>

>>

>>Appreciate your consideration. Again, we are always available to meet
>>should the need arise.

>>

>>Thanks,

>>Gregg

>>

>>Gregg Mandsager, ICMA-CM

>>City Administrator
>>City of Muscatine
>>215 Sycamore Street
>>Muscatine, IA 52761
>>563-264-1550 Work
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Gregg Mandsager, ICMA-CM
City Administrator
City of Muscatine
215 Sycamore Street
Muscatine, IA 52761
563-264-1550 Work
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8:18 PM

01/12/11

Accrual Basis

MUSCATINE HUMANE SOCIETY
Profit & Loss YTD Comparison
December 2010

	Dec 10	Jan - Dec 10
Ordinary Income/Expense		
Income		
Adoptions	3,482.50	44,585.00
Agility Classes	0.00	4,025.00
Agility Seminar	0.00	579.94
Apple Project	0.00	19,825.00
ASPCA	545.00	545.00
Auxiliary Fund Raising	475.50	15,482.44
Cat Litter	0.00	130.50
City Services	3,500.00	40,999.98
County Small Animal	0.00	6,952.50
Cremations	165.00	1,159.00
Donations	8,163.00	32,182.35
Groom Room	67.00	737.00
Impounds	205.00	5,480.00
Intake Fees	1,205.00	1,205.00
Kent Mailing	12,735.00	29,360.00
Kent Trust	0.00	81,000.00
Memorials	5,206.00	10,541.00
Microchip	0.00	24.00
NASCO	0.00	468.00
Obedience Classes	110.00	8,908.50
Pet Food Sales	617.94	7,017.66
Rent-Activity Center	310.00	1,520.00
Retail Pet Supplies	200.51	2,063.00
Vending Sales	0.00	117.29
Whine Whiskers & paws	0.00	12,018.85
Total Income	36,987.45	326,927.01
Expense		
Advertising	30.34	2,246.61
Agility Seminars	0.00	546.65
Apple Project Exp	0.00	3,118.30
Auxiliary Fund Raising Exp	0.00	848.45
Bank Charges	0.00	296.73
Dues and Subscriptions	0.00	253.50
Insurance		
Building	1,733.00	10,818.56
Health Insurance	1,126.62	12,716.46
Workers Comp	183.00	183.00
Total Insurance	3,042.62	23,718.02
License	67.50	770.50
Misc Expense	0.00	550.94
Mowing	0.00	241.31
NFS-Checks	0.00	170.02
Obedience Class	39.84	614.11
Office Supply	0.00	1,497.52
Payroll	18,127.02	181,194.73
Payroll Expenses	1,317.45	13,512.18
Pet Food	964.49	9,521.54
Pet Supplies	695.00	2,850.05
Postage & Delivery	0.00	857.80
Property Tax	0.00	18.00
Repairs		
Buildings	235.40	7,507.31
Computer	293.89	882.07
Lawn Maintenance	0.00	2,140.00
New Building	198.75	415.25
Sanitation	0.00	1,044.25
Van	0.00	119.16
Total Repairs	728.04	12,108.04

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01/12/11

Accrual Basis

MUSCATINE HUMANE SOCIETY
Profit & Loss YTD Comparison
December 2010

	Dec 10	Jan - Dec 10
Security	0.00	480.00
Snow Removal	0.00	2,875.00
Spay and Neuter	1,565.00	24,483.40
Supplies	861.83	12,791.57
Telephone		
New Bldg Phone	104.64	1,249.36
Telephone - Other	160.36	1,921.25
Total Telephone	265.00	3,170.61
Utilities		
Incerator	389.95	3,894.05
New Bldg Electric	178.72	3,938.70
Propane	0.00	606.23
Water & Electricity	1,102.00	13,357.30
Total Utilities	1,670.67	21,796.28
Vehicle	115.39	1,437.26
Veterinary Service	0.00	687.55
Volunteer Expense	0.00	297.80
Total Expense	29,490.19	322,954.47
Net Ordinary Income	7,497.26	3,972.54
Other Income/Expense		
Other Income		
Grants	653.87	653.87
Interest Income	96.01	96.01
Legacy	0.00	296.72
Total Other Income	749.88	1,046.60
Other Expense		
Interest Expense	0.00	6,370.47
Memorial Purchases	0.00	276.98
Total Other Expense	0.00	6,647.43
Net Other Income	749.88	-5,600.83
Net Income	8,247.14	-1,628.29

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01/12/11
Accrual Basis

MUSCATINE HUMANE SOCIETY
Balance Sheet Prev Year Comparison
As of December 31, 2010

	Dec 31, 10	Dec 31, 09	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
Cash On Hand	50.00	50.00	0.00	0.0%
First National Bank	19,718.86	17,214.73	2,504.13	14.6%
Vanguard Investment	16,104.36	29,104.36	-13,000.00	-44.7%
Total Checking/Savings	35,873.22	46,369.09	-10,495.87	-22.6%
Total Current Assets	35,873.22	46,369.09	-10,495.87	-22.6%
Fixed Assets				
Buildings And Equipment				
Activity Building	361,381.86	361,381.86	0.00	0.0%
Buildings	1,005,799.44	1,005,799.44	0.00	0.0%
Equipment	97,501.87	96,824.87	677.00	0.7%
Geo-Therm System	113,505.15	113,505.15	0.00	0.0%
Total Buildings And Equipment	1,578,188.32	1,577,511.32	677.00	0.0%
Total Fixed Assets	1,578,188.32	1,577,511.32	677.00	0.0%
Other Assets				
Land	69,783.91	69,783.91	0.00	0.0%
Total Other Assets	69,783.91	69,783.91	0.00	0.0%
TOTAL ASSETS	1,683,845.45	1,693,664.32	-9,818.87	-0.6%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Payroll Liabilities	16,934.52	18,625.10	-1,690.58	-9.1%
Total Other Current Liabilities	16,934.52	18,625.10	-1,690.58	-9.1%
Total Current Liabilities	16,934.52	18,625.10	-1,690.58	-9.1%
Long Term Liabilities				
Notes Payable-Geotherm	101,000.00	107,500.00	-6,500.00	-6.1%
Total Long Term Liabilities	101,000.00	107,500.00	-6,500.00	-6.1%
Total Liabilities	117,934.52	126,125.10	-8,190.58	-6.5%

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01/12/11

Accrual Basis

MUSCATINE HUMANE SOCIETY
Balance Sheet Prev Year Comparison
As of December 31, 2010

	<u>Dec 31, 10</u>	<u>Dec 31, 09</u>	<u>\$ Change</u>	<u>% Change</u>
Equity				
Equity	1,328,748.76	1,328,748.76	0.00	0.0%
Retained Earnings	238,790.46	227,046.82	11,743.64	5.2%
Net Income	-1,628.29	11,743.64	-13,371.93	-113.9%
Total Equity	<u>1,565,910.93</u>	<u>1,567,539.22</u>	<u>-1,628.29</u>	<u>-0.1%</u>
TOTAL LIABILITIES & EQUITY	<u>1,663,845.45</u>	<u>1,693,664.32</u>	<u>-9,818.87</u>	<u>-0.6%</u>

Muscatine Humane Society
Summary of Operating and Other Expenses
For Calendar Years from 2003 - 2010

	2005	2006	2007	2008	2009	2010	Increase (Decrease) 2005 to 2010	Percent Change 2005 to 2010	MHS Projected for 2011
Revenues:									
Adoptions	\$ 28,458.00	\$ 29,572.50	\$ 32,419.76	\$ 35,297.00	\$ 42,355.50	\$ 44,585.00	\$ 16,127.00	56.7%	\$ 38,000.00
Agility Classes	2,290.00	4,767.00	4,340.00	3,787.00	4,101.00	4,025.00	1,735.00	75.8%	4,605.00 *
Agility Seminar	-	-	2,839.50	1,307.93	1,737.85	579.94	579.94		-
ASPCA	-	1,000.00	234.00	-	-	545.00	545.00		-
Apple Project	-	-	7,592.00	13,169.64	17,138.50	19,825.00	19,825.00		13,000.00
Auxiliary Fund Raising	16,655.83	17,723.86	16,280.29	12,614.84	12,387.42	15,482.44	(1,173.39)	-7.0%	12,000.00
Cat Litter	795.50	692.00	508.54	189.00	304.01	130.50	(665.00)	-83.6%	-
City Subsidy	39,000.00	39,000.00	39,000.00	39,499.98	39,999.96	40,999.98	1,999.98	5.1%	
County - Small Animal	12,000.00	12,000.00	12,000.00	15,000.00	15,450.00	6,952.50	(5,047.50)	-42.1%	
Cremations	717.00	382.50	1,080.00	1,239.00	726.00	1,159.00	442.00	61.6%	-
Donations	22,536.46	31,149.25	31,614.94	20,332.19	31,810.39	32,182.35	9,645.89	42.8%	30,000.00
Fund Raising	305.00	-	(47.88)	-	-	-	(305.00)	-100.0%	
Groom Room	-	-	185.00	854.50	582.50	737.00	737.00		737.00 *
Impounds	4,344.25	4,280.00	5,099.00	5,302.05	4,595.00	5,480.00	1,135.75	26.1%	
Intake Fees	-	-	-	-	-	1,205.00	1,205.00		
Kent Mailing	16,915.00	14,325.00	9,256.00	32,482.00	11,515.00	29,360.00	12,445.00	73.6%	27,000.00
Kent Trust	80,000.00	100,800.00	80,000.00	123,370.00	91,600.00	81,000.00	1,000.00	1.3%	83,000.00
Mall Income	-	976.08	1,873.77	191.65	-	-	-		
Memorials	13,110.50	16,022.97	6,690.00	9,504.00	10,046.49	10,541.00	(2,569.50)	-19.6%	
Microchip	25.00	210.00	137.50	-	-	24.00	(1.00)	-4.0%	
NASCO	-	-	-	-	318.00	468.00	468.00		
New Building Rent	-	-	650.00	-	-	-	-		1,520.00 *
Obedience Classes	3,225.00	12,504.00	11,296.00	10,686.00	9,810.00	8,908.50	5,683.50	176.2%	8,909.00 *
Pet Food Sales	6,184.54	3,847.73	3,253.05	4,492.37	4,610.27	7,017.66	833.12	13.5%	6,000.00
Rent-Activity Center	-	-	700.00	2,980.00	4,676.00	1,520.00	1,520.00		
Retail Pet Supplies	288.49	1,159.93	1,186.43	988.35	974.60	2,063.00	1,774.51	615.1%	
Vending Sales	-	74.50	342.46	112.84	1,309.45	117.29	117.29		
Whine Whiskers Paws	-	-	-	11,258.53	14,559.51	12,018.85	12,018.85		
Total Income	\$ 246,850.57	\$ 290,487.32	\$ 268,530.36	\$ 344,658.87	\$ 320,607.45	\$ 326,927.01	\$ 80,076.44	32.4%	\$ 224,771.00

[illegible]

	2005	2006	2007	2008	2009	2010	Increase (Decrease) 2005 to 2010	Percent Change 2005 to 2010	MHS Projected for 2011
Obedience and Seminar Class Expenses									1,161.00 *
Other	7,470.78	8,361.70	14,458.02	13,864.96	17,775.72	15,683.24	8,212.46	109.9%	10,000.00 (Contingencies)
Operating Expenses	<u>\$ 220,979.07</u>	<u>\$ 246,635.01</u>	<u>\$ 281,249.63</u>	<u>\$ 289,702.45</u>	<u>\$ 303,068.30</u>	<u>\$ 322,954.47</u>	<u>\$ 101,975.40</u>	<u>46.1%</u>	<u>\$ 282,314.00</u>
Net Operating Income (Loss)	<u>\$ 25,871.50</u>	<u>\$ 43,852.31</u>	<u>\$ (12,719.27)</u>	<u>\$ 54,956.42</u>	<u>\$ 17,539.15</u>	<u>\$ 3,972.54</u>			<u>\$ (57,543.00)</u>
Other Income:									
Interest	\$ 738.14	\$ 78.95	\$ 58.72	\$ 714.52	\$ 204.47	\$ 96.01			\$ -
Grants	9,500.00	5,000.00	2,500.00	-	-	653.87			-
Legacy	78,294.64	-	500.00	-	-	296.72			-
Geotherm Letter Reply	34,739.00	1,000.00	-	-	-	-			-
Total Other Income	<u>123,271.78</u>	<u>6,078.95</u>	<u>3,058.72</u>	<u>714.52</u>	<u>204.47</u>	<u>1,046.60</u>			<u>\$ -</u>
Other Expenses:									
Barn Cat Program	\$ 4,465.00	\$ 5,000.00	\$ 2,500.00	\$ -	\$ -	\$ -			\$ -
Memorial Purchases	849.23	-	140.00	-	(1,210.00)	276.96			-
Interest Expense	-	-	368.54	4,633.34	7,184.98	6,370.47			6,000.00
Total Other Expenses	<u>\$ 5,314.23</u>	<u>\$ 5,000.00</u>	<u>\$ 3,008.54</u>	<u>\$ 4,633.34</u>	<u>\$ 5,974.98</u>	<u>\$ 6,647.43</u>			<u>\$ 6,000.00</u>
Net Other Income (Loss)	<u>\$ 117,957.55</u>	<u>\$ 1,078.95</u>	<u>\$ 50.18</u>	<u>\$ (3,918.82)</u>	<u>\$ (5,770.51)</u>	<u>\$ (5,600.83)</u>			<u>\$ (6,000.00)</u>
Net Income (Loss)	<u>\$ 143,829.05</u>	<u>\$ 44,931.26</u>	<u>\$ (12,669.09)</u>	<u>\$ 51,037.60</u>	<u>\$ 11,768.64</u>	<u>\$ (1,628.29)</u>			<u>\$ (63,543.00)</u>
			**			**			
Principal - Geothermal Loan									7,500.00

** The Humane Society had a loss in only two of the last six years.

Total Projected Shortfall (With No City Subsidy Reflected)	<u>\$ (71,043.00)</u>
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* Reflects MHS allocated costs/revenues
for new building

Muscatine Humane Society
Summary of Operating and Other Expenses
For Calendar Years from 2003 - 2010

	2005	2006	2007	2008	2009	2010	Increase (Decrease) 2005 to 2010	Percent Change 2005 to 2010	MHS Projected for 2011
Revenues:									
Adoptions	\$ 28,458.00	\$ 29,572.50	\$ 32,419.76	\$ 35,297.00	\$ 42,355.50	\$ 44,585.00	\$ 16,127.00	56.7%	\$ 38,000.00
Agility Classes	2,290.00	4,767.00	4,340.00	3,787.00	4,101.00	4,025.00	1,735.00	75.8%	4,605.00 *
Agility Seminar	-	-	2,839.50	1,307.93	1,737.85	579.94	579.94		-
ASPCA	-	1,000.00	234.00	-	-	545.00	545.00		-
Apple Project	-	-	7,592.00	13,169.64	17,138.50	19,825.00	19,825.00		13,000.00 16,000
Auxiliary Fund Raising	16,655.83	17,723.86	16,280.29	12,614.84	12,387.42	15,482.44	(1,173.39)	-7.0%	12,000.00
Cat Litter	795.50	692.00	508.54	189.00	304.01	130.50	(665.00)	-83.6%	- 42,000
City Subsidy	39,000.00	39,000.00	39,000.00	39,499.98	39,999.96	40,999.98	1,999.98	5.1%	- 0
County - Small Animal	12,000.00	12,000.00	12,000.00	15,000.00	15,450.00	6,952.50	(5,047.50)	-42.1%	-
Cremations	717.00	382.50	1,080.00	1,239.00	726.00	1,159.00	442.00	61.6%	-
Donations	22,536.46	31,149.25	31,614.94	20,332.19	31,810.39	32,182.35	9,645.89	42.8%	30,000.00
Fund Raising	305.00	-	(47.88)	-	-	-	(305.00)	-100.0%	-
Groom Room	-	-	185.00	854.50	582.50	737.00	737.00		737.00 *
Impounds	4,344.25	4,280.00	5,099.00	5,302.05	4,595.00	5,480.00	1,135.75	26.1%	5,000
Intake Fees	-	-	-	-	-	1,205.00	1,205.00		-
Kent Mailing	16,915.00	14,325.00	9,256.00	32,482.00	11,515.00	29,360.00	12,445.00	73.6%	27,000.00
Kent Trust	80,000.00	100,800.00	80,000.00	123,370.00	91,600.00	81,000.00	1,000.00	1.3%	83,000.00
Mall Income	-	976.08	1,873.77	191.65	-	-	-		-
Memorials	13,110.50	16,022.97	6,690.00	9,504.00	10,046.49	10,541.00	(2,569.50)	-19.6%	10,000
Microchip	25.00	210.00	137.50	-	-	24.00	(1.00)	-4.0%	-
NASCO	-	-	-	-	318.00	468.00	468.00		-
New Building Rent	-	-	650.00	-	-	-	-		1,520.00 *
Obedience Classes	3,225.00	12,504.00	11,296.00	10,686.00	9,810.00	8,908.50	5,683.50	176.2%	8,909.00 *
Pet Food Sales	6,184.54	3,847.73	3,253.05	4,492.37	4,610.27	7,017.66	833.12	13.5%	6,000.00
Rent-Activity Center	-	-	700.00	2,980.00	4,676.00	1,520.00	1,520.00		1,000
Retail Pet Supplies	288.49	1,159.93	1,186.43	988.35	974.60	2,063.00	1,774.51	615.1%	13,000
Vending Sales	-	74.50	342.46	112.84	1,309.45	117.29	117.29		-
Whine Whiskers Paws	-	-	-	11,258.53	14,559.51	12,018.85	12,018.85		-
Total Income	\$ 246,850.57	\$ 290,487.32	\$ 268,530.36	\$ 344,658.87	\$ 320,607.45	\$ 326,927.01	\$ 80,076.44	32.4%	\$ 224,771.00

[illegible]

	2005	2006	2007	2008	2009	2010	Increase (Decrease) 2005 to 2010	Percent Change 2005 to 2010	MHS Projected for 2011
Obedience and Seminar Class Expenses									1,161.00 *
Other	7,470.78	8,361.70	14,458.02	13,864.96	17,775.72	15,683.24	8,212.46	109.9%	10,000.00 (Contingencies)
Operating Expenses	<u>\$ 220,979.07</u>	<u>\$ 246,635.01</u>	<u>\$ 281,249.63</u>	<u>\$ 289,702.45</u>	<u>\$ 303,068.30</u>	<u>\$ 322,954.47</u>	<u>\$ 101,975.40</u>	<u>46.1%</u>	<u>\$ 282,314.00</u>
Net Operating Income (Loss)	<u>\$ 25,871.50</u>	<u>\$ 43,852.31</u>	<u>\$ (12,719.27)</u>	<u>\$ 54,956.42</u>	<u>\$ 17,539.15</u>	<u>\$ 3,972.54</u>			<u>\$ (57,543.00)</u>
Other Income:									
Interest	\$ 738.14	\$ 78.95	\$ 58.72	\$ 714.52	\$ 204.47	\$ 96.01			\$ -
Grants	9,500.00	5,000.00	2,500.00	-	-	653.87			-
Legacy	78,294.64	-	500.00	-	-	296.72			-
Geotherm Letter Reply	34,739.00	1,000.00	-	-	-	-			-
Total Other Income	<u>123,271.78</u>	<u>6,078.95</u>	<u>3,058.72</u>	<u>714.52</u>	<u>204.47</u>	<u>1,046.60</u>			<u>\$ -</u>
Other Expenses:									
Barn Cat Program	\$ 4,465.00	\$ 5,000.00	\$ 2,500.00	\$ -	\$ -	\$ -			\$ -
Memorial Purchases	849.23	-	140.00	-	(1,210.00)	276.96			-
Interest Expense	-	-	368.54	4,633.34	7,184.98	6,370.47			6,000.00
Total Other Expenses	<u>\$ 5,314.23</u>	<u>\$ 5,000.00</u>	<u>\$ 3,008.54</u>	<u>\$ 4,633.34</u>	<u>\$ 5,974.98</u>	<u>\$ 6,647.43</u>			<u>\$ 6,000.00</u>
Net Other Income (Loss)	<u>\$ 117,957.55</u>	<u>\$ 1,078.95</u>	<u>\$ 50.18</u>	<u>\$ (3,918.82)</u>	<u>\$ (5,770.51)</u>	<u>\$ (5,600.83)</u>			<u>\$ (6,000.00)</u>
Net Income (Loss)	<u>\$ 143,829.05</u>	<u>\$ 44,931.26</u>	<u>\$ (12,669.09)</u>	<u>\$ 51,037.60</u>	<u>\$ 11,768.64</u>	<u>\$ (1,628.29)</u>			<u>\$ (63,543.00)</u>

Principal - Geothermal Loan 7,500.00

** The Humane Society had a loss in only two of the last six years.

Total Projected Shortfall \$ (71,043.00)
(With No City Subsidy Reflected)

(42,957)

* Reflects MHS allocated costs/revenues
for new building