Durham County Animal Shelter

Budget for Fiscal Year 2026-2027 *This is a draft of the shelter operations budget. This is an APS Service Contract Program. It does not reflect all APS Expenses associated with running the shelter.*

draft 12/31/2025 *All other donations, grants, and donor funds are tracked separately in the organization's budget. Expenses on that budget are paid directly by APS from APS Funds, without commingling with service contract fees.*

	Current Actuals (thru 10/31/2025)	Projected Actuals	FY26 Budget	$ Var (FY26 vs. Proj.)	% Var (FY26 vs. Proj.)	FY27 Proposed Budget	$ Var (FY26 to FY27)	% Var (FY26 to FY27)	Explanation
	FY26	FY26	FY26			FY27			
Income									
Durham County Service Contract Fees	$ 407,366	$ 1,179,607	$ 1,179,607	$ 0	0%	$ 1,408,978	$ 229,372	19.4%	Drafted increase
APS Cash Contribution to the Shelter Operations Account t	$ 62,614	$ 187,841	$ 187,841	$ 0	0%	$ 110,000	$ (77,841)	-41%	APS decreasing the subsidization of Durham's basic animal shelter needs
Judgments actual 10/31/2024	$ -	$ -	$ 1,500	$ (1,500)	-100%	$ -	$ (1,500)	-100%	
Total D.C.A.S.	**$ 469,979**	**$ 1,367,448**	**$ 1,368,948**	**$ (1,500)**	**0%**	**$ 1,518,978**	**$ 150,031**	**11%**	
Shelter Programs									
Cat Adoption Fee	$ 40,335	$ 96,335	$ 99,000	$ (2,665)	-3%	$ 105,000	$ 6,000	6%	Cat adoption has been steady -- APS hasn't had to cover fees at same rate as Dogs
Dog Adoption Fee	$ 40,564	$ 104,564	$ 110,007	$ (5,443)	-5%	$ 100,000	$ (10,007)	-9%	Dogs have been challenging to get out -- APS is frequently covering this fee
Pocket Pet Adoption Fee	$ 311	$ 791	$ 750	$ 41	5%	$ 1,000	$ 250	33%	
Adoption Fees	$ 81,210	$ 201,690	$ 209,757	$ (8,067)	-2%	$ 206,000	$ (3,757)	30%	
			$ -						
			$ -						
			$ -						
Total Shelter Programs	**$ 81,210**	**$ 201,690**	**$ 209,757**			**$ 206,000**			
Total Shelter Income	**$ 551,189**	**$ 1,569,138**	**$ 1,578,705**	**$ (9,567)**		**$ 1,724,978**	**$ 146,274**		
Expense									
DCAS EXPENSES **24/25 fiscal year**									
PERSONNEL									
Fulltime Salaries	$ 282,522	$ 882,375	$ 920,188	$ (37,813)	-4%	$ 957,091	$ 36,903	4%	fully staffed with 4% cost of living increases
Overtime	$ 15,258	$ 47,258	$ 15,000	$ 32,258	215%	$ 20,000	$ 5,000	33%	equates to less than 2% OT rate for employees
Bookkeeper/Payroll Service	$ 7,846	$ 18,830	$ 16,000	$ 2,830	18%	$ 16,500	$ 500	3%	bookkeeper and payroll company to keep books and handle payroll
Total payroll expenses	$ 305,626	$ 948,463	$ 951,188	$ 2,830	0%	$ 993,591.00	$ 42,403	3%	
Employer FICA/Medicare	$ 20,947	$ 62,923	$ 71,855	$ (8,932)	-12%	$ 74,747	$ 2,893	4%	Budgeting 6.2% for SS + 1.45% for Medicare
NC ESC	$ 722	$ 2,167	$ 2,214	$ (47)	-2%	$ 2,313	$ 99	4%	
Workers Comp	$ 4,961	$ 14,810	$ 15,483	$ (673)	-4%	$ 16,177	$ 694	4%	
Health Insurance	$ 10,821	$ 160,683	$ 177,674	$ (16,991)	-10%	$ 194,000	$ 16,326	9.2%	Insurance costs increased 9.6%
Staff Training	$ 73	$ 1,000	$ 1,500	$ (500)	-33%	$ 1,500	$ -	0%	CET/ CRV training expenses will decrease due to certified CET Trainer employee.
Uniforms	$ -	$ -	$ 2,800	$ (2,800)	-100%	$ 2,800	$ -	0%	
Rabies Pre-exposure included titers			$ 2,000	$ (2,000)	-100%	$ 2,000	$ -	0%	Roughly $800/person - cover for new employees + renewals
Total Taxes and Benefits for Employees	$ 37,524	$ 241,584	$ 273,526	$ (31,942)		$ 293,537	$ 20,012	7%	
Total PERSONNEL	$ 343,150	$ 1,190,046	$ 1,224,714	$ (34,667)	-3%	$ 1,287,128	$ 62,415	5%	increased employment costs
Animal Food	$ 15,821	$ 47,463	$ 25,000	$ 22,463	90%	$ 35,000	$ 10,000	40%	Spending close to $40-45k annually, historically underbudgeted
Litter/Bedding	$ 4,630	$ 13,890	$ 9,000	$ 4,890	54%	$ 12,500	$ 3,500	39%	
Medical Equipment Maintenance	$ 151	$ 1,000	$ 1,000	$ -	0%	$ 1,000	$ -	0%	
Body Disposal Supplies	$ 3,450	$ 4,730	$ 2,000	$ 2,730	137%	$ 5,000	$ 3,000	150%	
Medical Supplies Expense General	$ 29,253	$ 87,759	$ 70,000	$ 17,759	25%	$ 90,000	$ 20,000	29%	
Medical Supplies Expense Vaccination (Parasit	$ 10,760	$ 32,280	$ 37,000	$ (4,720)	-13%	$ 35,000	$ (2,000)	-5%	
Outside Vet Expense	$ 3,783	$ 11,350	$ 11,000	$ 350	3%	$ 11,500	$ 500	5%	After hours - vet services as needed
Rabies Tags/Vaccines	$ 2,040	$ 6,121	$ 11,000	$ (4,879)	-44%	$ 7,500	$ (3,500)	-32%	
			$ -						

Spay/Neuter Costs	$ 44,244	$ 132,732	$ 95,000	$ 37,732	40%	$ 125,000	$ 30,000	32%	
Kennel Supplies	$ 11,415	$ 39,244	$ 16,000	$ 23,244	145%	$ 25,000	$ 9,000	56%	
Housekeeping Cleaning Supplies	$ 9,116	$ 27,348	$ 10,000	$ 17,348	173%	$ 15,000	$ 5,000	50%	
Licenses and Permits	$ 1,148	$ 1,250	$ 1,030	$ 220	21%	$ 1,250	$ 220	21%	
Total Program Costs	$ 135,812	$ 405,167	$ 288,030	$ 117,137	41%	$ 363,750	$ 75,720	26%	increased medical and staffing costs
ADMINISTRATION EXPENSE									
Copy & Printing Expense Expenses	$ 1,855	$ 5,565	$ 3,600	$ 1,965	55%	$ 5,000	$ 1,400	39%	all costs associated with copying and printing at the shelter.
Stamps	$ -	$ 300	$ 300	$ -	0%	$ 300	$ -	0%	This expense should stabilize
Office Supplies	$ 210	$ 630	$ 750	$ (120)	-16%	$ 750	$ -	0%	paper, pens, ink for printers, folders, filing supplies etc....
Office Equip./Repair/Maint.	$ 1,320	$ 3,960	$ 2,500	$ 1,460	58%	$ 3,500	$ 1,000	40%	copier and office maintenance fees/ and repairs.
Advertising Help Wanted/Clinics		$ -	$ -	$ -	0%	$ -	$ -	0%	
Liability Insurance	$ 2,379	$ 7,137	$ 6,623	$ 514	8%	$ 6,750	$ 127	2%	
Crime Policy Insurance	$ -	$ 2,176	$ 2,072	$ 104	5%	$ 2,100	$ 28	1%	
Processing Program/Subscriptions		$ -	$ 9,100	$ (9,100)	-100%	$ 9,100	$ -	0%	DocuSign to process adoptions and surrenders
Credit Card Processing Expense	$ 3,263	$ 9,789	$ 7,500	$ 2,289	31%	$ 10,000	$ 2,500	33%	Increase tied to increase in adoption fees
Chameleon Training	$ -	$ -	$ -	$ -	0%		$ -	0%	
External Audit	$ -	$ 12,231	$ 12,000	$ 231	2%	$ 12,500	$ 500	4%	Required by contract/ audit fees have increased
TOTAL ADMINISTRATION COSTS	$ 9,027	$ 41,788	$ 44,445	$ (2,657)	-6%	$ 50,000	$ 5,555	12%	
Vehicle Cost									
Van Fuel	$ 303	$ 909	$ 775	$ 134	17%	$ 1,000	$ 225	29%	
Van Repair	$ 47	$ 250	$ 500	$ (250)	-50%	$ 500	$ -	0%	
Van Insurance	$ 1,768	$ 5,304	$ 4,941	$ 363	7%	$ 5,500	$ 559	11%	
Auto Tax	$ -	$ -	$ 600	$ (600)	-100%	$ 600	$ -	0%	2 vehicles 04 ford Econoline; 15 ford transit
Van License combined with tax									tax and registration are now a combined bill.
Total Vehicle Cost	$ 2,118	$ 6,463	$ 6,816	$ (353)	-5%	$ 7,600	$ 784	12%	
Utilities									
Telephone	$ 1,319	$ 3,956	$ 5,600	$ (1,644)	-29%	$ 4,000	$ (1,600)	-29%	phone bill cost, plus Mitel Assurance software for phone system
Cell on Call	$ 2,004	$ 6,012	$ 4,900	$ 1,112	23%	$ 6,000	$ 1,100	22%	
Alarm Maintenance	$ -	$ -	$ 500	$ (500)	-100%	$ 500	$ -	0%	Yearly monitoring, plus repairs.
Container Service	$ 2,029	$ 6,086	$ 3,700	$ 2,386	64%	$ 6,000	$ 2,300	62%	trash service for the shelter and animal services/ company increases rates yearly
Total UTILITIES	$ 5,351	$ 16,054	$ 14,700	$ 1,354	9%	$ 16,500	$ 1,800	12%	
Total Expense	**$ 495,459**	**$ 1,659,519**	**$ 1,578,705**	**$ 80,814**	**5%**	**$ 1,724,978**	**$ 146,274**	**9%**	
	Expenses for the first three months of FY25								
			$ -						