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November 8, 2018

To: Performance Audit Committee
From: Bill Vetter, Sr. Legislative Analyst
Re: Pierce County Animal Shelter Cost Analysis

We are pleased to present this evaluation of Pierce County's Animal Shelter Costs. Animal sheltering is provided by contract with the Humane Society for Tacoma & Pierce County. The study was requested by the Pierce County Auditor and adopted as part of the Performance Audit Committee's work program in May of 2018.

The study was undertaken to (a) analyze costs and revenues associated with the intake, care, and outcome of animals charged to Pierce County; (b) isolate the costs associated with basic intake and 3-day stray hold for cats and dogs; (c) determine if the Humane Society's IT and record keeping systems currently in use accurately and transparently provide county specific costs; and (d) compare costs with other similar jurisdictions charged with providing comparable sheltering services.

The analysis was based on meetings with the county Auditor and Humane Society staff and reviews of Humane Society finances and processes. In addition, staff reviewed shelter costs in other jurisdictions to compare with Pierce County.

Due to differences in the County Code, the county's contract with the Humane Society, and data tracking, we are not able to directly estimate the cost for services provided to the county by the Humane Society. However, the resulting report estimates a cost per day for sheltering an animal at the Humane Society; identifies practices in which the sheltering process deviates from County Code or contract; notes that while the Humane Society's IT systems are robust, data could be collected in a way to provide more jurisdiction-specific information; and identifies different contractual arrangements among local jurisdictions providing similar services. This information can be used in determining desired service levels and costs in future contracts.

The County Auditor and the Humane Society provided comments to staff in response to the report, which have been incorporated where appropriate. We appreciate the extensive cooperation and effort put into this study by the Auditor, the Auditor's staff, and the staff of the Humane Society.

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PIERCE COUNTY ANIMAL SERVICES COST ANALYSIS

FINAL REPORT

Pierce County Council

November 7, 2018



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SCOPE AND METHODOLOGY

Pierce County contracts with the Humane Society for Tacoma and Pierce County for sheltering and licensing animals. The Pierce County Auditor and the Humane Society are currently in contract negotiations, and the County seeks to gain a more detailed understanding of the costs associated with sheltering County animals. The purpose of the project is to determine the full costs of intake and sheltering services provided for County animals.

Objectives

1. Inspect and analyze the actual costs and earned revenues associated with the intake, care, and outcome of animals charged to Pierce County.
2. Isolate the costs associated with basic intake, and 3-day stray hold for cats and dogs.
3. Determine if the Humane Society's IT and record keeping systems currently in use accurately and transparently provide county specific costs.
4. Conduct a cost comparison with other similar jurisdictions charged with providing comparable sheltering services.

Methodology

The performance audit team used the following methods to conduct its analysis of Humane Society costs to calculate the fully burdened cost of sheltering animals.

To analyze the costs of intake and sheltering, we collected and analyzed data on animals received, their characteristics, services received, time spent in shelter, and the costs charged to the County. For each of the main functions being analyzed, we worked closely with Humane Society staff to understand internal processes, tasks, and decision-making processes. Where possible, we identified discrete costs for tasks within these functions, so that we could fully understand the cost drivers and calculate costs based on actual activities. We compared these "bottom up" operationally-driven costs to the financial reporting numbers from the Humane Society to validate Humane Society data and reporting.

The audit team then applied the cost analysis results to determine the fully burdened costs of sheltering animals for Pierce County. We used this information to isolate:

- The average cost of sheltering an animal given the average number of days they are sheltered
- The costs of the Receiving function (intake), daily Kenneling (care and feeding), and Medical care provided to shelter animals
- The estimated cost of a simple 3-day hold of a healthy County animal
- The costs of simple and more complex animal hold scenarios

Summary of Results

One of the objectives of this study was to compare actual costs for sheltering services to the fees the County is currently paying. However, the language in the County code and service contract do not clearly define the scope and level of service the County is paying for and expects the Humane Society to provide. As a result, this study was not able to determine if the current contract fees are appropriate. However, our analysis shows that the average cost of receiving and caring for an animal can range from as low as \$92.97 for a simple example of a stray dog with no identification that is held for three days before moving to the adoption process, to \$232.95 for a dog with a minor injury whose owner takes five days to reclaim it.

Animals needing more medical care or that are confiscated for animal cruelty investigations, are even more expensive.

Another complicating factor is that it is not possible to precisely determine the actual cost of an animal being held on behalf of the County. This is because the Humane Society does not track whether an animal is on a “3-day hold” status. While the average length of stay for animals is 6.6 days, this number includes animals on hold as well as animals in the adoption phase. This presents two difficulties:

1. The number of animals and the average length of stay for animals in a “hold” status cannot be determined with certainty; and
2. Beyond the basic medical costs associated with receiving an animal, we cannot accurately determine if extra medical costs were incurred during a County hold period or afterwards.

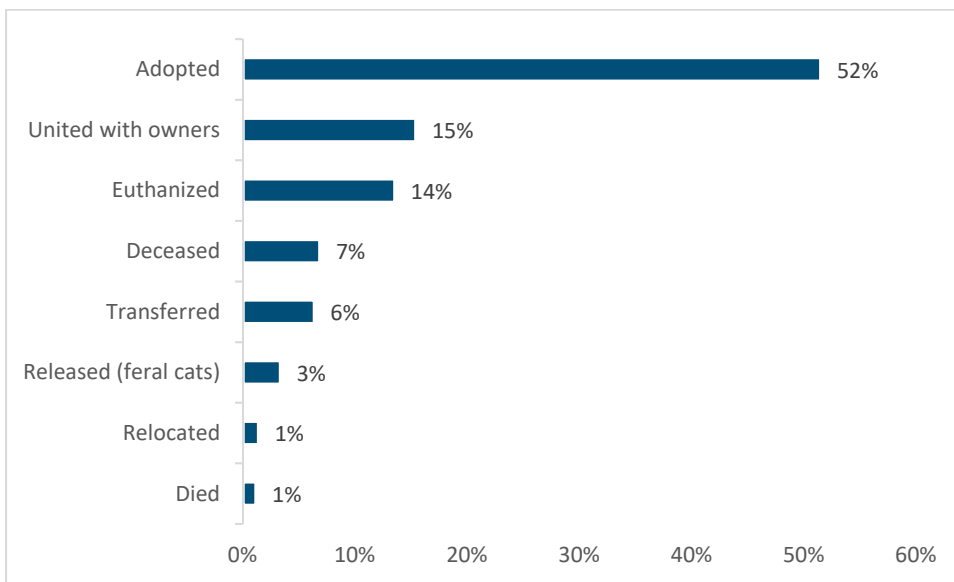
We did find that the Humane Society’s records allow for the development of detailed intake and release costs, the costs of basic medical applied to nearly all animals, and a per-day kennel cost estimate. Over the last several years staff have been improving their ability to track and report on medical costs by animal and are now about to determine what level of medical care animals receive (None, Basic, or Special care). This information was very helpful for this study and will be beneficial for future reporting and cost analysis.

BACKGROUND

The Humane Society of Tacoma and Pierce County has been the designated public animal welfare provider for all of Pierce County and the cities therein since the 1950s. In 2005, the Humane Society relinquished its countywide animal control and pet licensing functions. Since 2005, Pierce County has provided its own animal control and pet licensing, as have the cities of Tacoma, Lakewood, and Federal Way. The Humane Society, through a sole source contract, still provides shelter, care, basic medical and adoption services, as well as euthanasia and animal disposal.

In 2017, the Humane Society received over 3,900 animals from unincorporated Pierce County. This number is similar to amounts in recent years; however, there has been an overall downward trend in the number of animals. Animals may be brought in by Pierce County Animal Control, good Samaritans who find lost or injured animals, and owners (for owners surrendering their animal because they can no longer care for it, or wish it to be euthanized). The overall adoption rate is 52 percent for all animals, and owner reunification rate is 15 percent. The exhibit below illustrates the percentage of animals by outcome, such as adoption, reunited with owner, euthanasia, etc.

Exhibit 1
Outcomes for Pierce County animals, 2017



Source: Humane Society of Tacoma – Pierce County

Most of the animals received by the Humane Society are cats, followed closely by dogs. The shelter also receives other companion animals such as rabbits, guinea pigs, and hamsters, although not in the same numbers as dogs and cats, and also has a cat program that spays and releases feral cats. The following table shows the number of stray, owner surrendered, and owner euthanasia requests received in 2017 for dogs, cats and other companion animals.

Exhibit 2

Animal outcomes by type, 2017

Type of animal	Number	Adopted	United with owner	Euthanized	Deceased or died	Released (feral cats)	Transfer
Dogs	1739	710	551	314	101	NA	62
Strays	1112	427	534	81	37	NA	33
Owner surrenders	385	282	15	54	4	NA	29
Owner-request euthanasia	181	0	2	179	NA	NA	
Cats	2041	1237	53	203	182	134	173
Strays	1435	872	50	109	89	130	141
Owner surrenders	447	365	3	23	5	4	32
Other animals	161	83	5	18	37	NA	18
Strays	98	43	5	8	24	NA	18
Owner surrenders	41	40	0	0	1	NA	0

Source: Humane Society of Tacoma – Pierce County

COST ANALYSIS

Full cost per animal

The Humane Society functions and expenses that are the focus of this cost analysis include Receiving (intake), Kenneling (care and feeding of animals), and Health. The following expense categories are not included because at the time of this analysis Humane Society leadership does not consider them to be part of the intake and care of County animals.

- Administration
- Adoption operations
- Foster operations
- Community Cats
- Spay-Neuter services
- Capital facility costs

Exhibit 3

Staffing levels for each function

Name of Function	Type of Staff	Number of staff	Responsibilities
Receiving	Receiving Clerk	5	Intake animals
			Conduct exams and administer basic meds
Kennel care	Kennel Aides	9	Feed and care
	Dog behavioralists	2	Monitor & address behavior
	Transport driver	1	Transport animals
Health	Director of Medicine	1	Medical care
	Veterinarian	1	
	Veterinarian Assistants	4	
	Licensed Technicians	3	
	Contractors (2-3 days/wk)	3	

The table below summarizes the total and average cost per animal for the three functions for which the County compensates the Humane Society.

Exhibit 4

Summary of costs per animal charged to the County

Number of Animals (2017)		3,941			
Average Days in Shelter		6.6			
Costs	Total	Per animal	% Staff	% Supplies	% Other
Receiving	\$441,276	\$38.11	79.6	5.1	15.3
Kennel care	\$790,929	\$68.31	64.4	14.5	21.1
Health	\$1,029,611	\$88.93	66.6	27.7	5.7
Total	\$2,261,817	\$195.35	68.4%	18.7%	13.0%

Source: HS audited financial statements, animal and financial data.

To understand and validate these high-level costs, the auditors worked closely with Humane Society staff to understand the processes, staff, materials and related costs required to receive and care for animals. We conducted an operational cost analysis to identify the cost of each major step of the receiving process and the individual components of daily kenneling care.

The individual steps and components of receiving and daily kennel care do not precisely line up with the broad financial reporting categories identified above because staff and materials are charged across different financial categories. (For example, vaccines and medical supplies are used during Receiving but their cost expenditures appear in the Health category.) However, the results were very close to each other, and the process of analyzing costs from the “bottom-up” served as a valuable exercise to validate the higher-level reported expenditures.

The exhibit below illustrates the major components and costs of the Receiving function for an owner-identified stray animal. Not included in these tasks is the time staff spend posting pictures of received animals on the Humane Society website and adding descriptions of the animals to their Found Animals phone recording.

Receiving Function

Exhibit 5

Cost of receiving and releasing an owner-identified stray

Task/Item	Cost per animal	Notes
Data entry time	\$4.57	All animals. Receiving clerk time to receive animal and enter data.
Exam and kenneling time	\$4.57 (cats) - \$6.86 (dogs)	All live healthy animals. Staff time to assess and kennel animal.
Vaccine, flea treatment, wormer	\$13.23 (cats) - \$17.53 (dogs)	Most animals, unless history is known or more than 30 days since in shelter.
Supplies	\$0.83	All incoming animals. (Gloves, needles, towels, disinfectant)
Additional duties for strays with identification, to contact owner	\$28.07	Receiving clerk time to research licenses and microchips, make phone calls, send letters, communicate with jail.
Additional duties for releasing strays to owners.	\$6.90 - \$21.62	Receiving clerk time to conduct release, check license, collect fees, schedule spay/neuter if needed, enter data, release animal.
Total receiving function costs	\$30.13 - \$79.48	Low end – cats with no owner. High end – dogs with an owner, needing licensing and mandatory spay/neuter.

Source: Analysis of Humane Society data

The next exhibit shows the major components and costs of the Kenneling function. This includes the time staff spend caring and feeding for the animals, checking on their health and welfare, as well as food. The costs and time required vary between kittens, cats and dogs, so ranges in costs are provided.

Kenneling Function

Exhibit 6

Estimated daily cost of kenneling (care and feeding)

Task/Item	Range of cost per animal, per day		Notes
	Cats	Dogs	
Labor	\$16.10	\$21.06	
Kennel Aide	\$4.26	\$7.65	Feed, clean, care for animals. 15 minutes per animal per day
Cat/dog behavioralists	\$4.30	\$7.65	Monitor and manage behavior. 10-15 minutes per animal per day.
Veterinarian	\$4.15	\$8.30	Complete rounds, welfare checks, and charts. 10 minutes per animal, per day
Food & litter	\$0.44 - \$1.28	\$0.85	Kittens cost more to feed
Total cost per animal, per day	\$13.15 – 13.99	\$21.06	Supplies, maintenance, janitorial not included.

Source: Analysis of Humane Society data

Health Function

To better understand the costs of medical and health care provided to shelter animals, we worked with the Humane Society staff to identify the main points in the intake and kenneling processes where animals typically receive medical care and the criteria that are applied to determine if and to what extent animals receive medical care.

Most animals coming into the shelter receive a basic level of medical care. According to the Humane Society, “basic” medical care includes the care that is typically given to all animals during the receiving process. This includes the following:

- Health assessment
- Basic vaccines (limited)
- Flea and worming medication

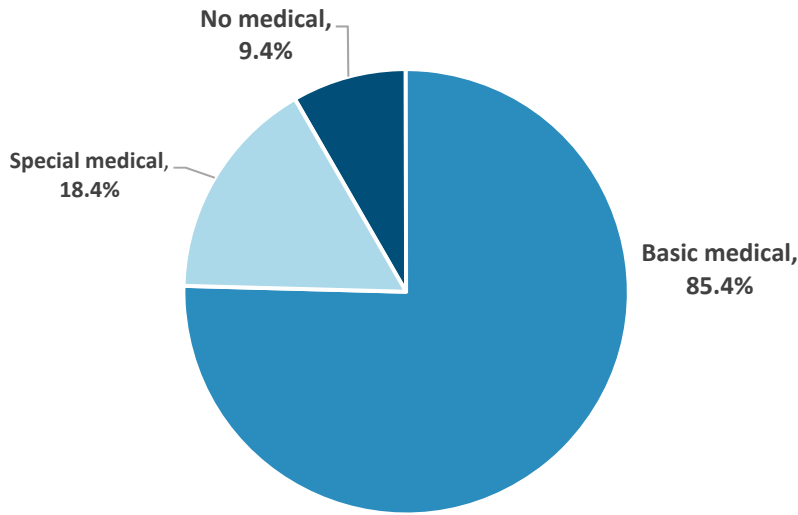
These are administered by Receiving Clerks to every animal upon intake. This is done to protect the rest of the shelter animals from the spread of diseases, worms and fleas by incoming animals. Exceptions may be made if the animal recently received treatment from the Humane Society’s (also the County’s) contracted external veterinarian (VCA), is returning from a foster home, or is returning to the shelter within 30 days of release. The decision is made based on the condition of the animal at intake. These animals are recorded as receiving no medical care.

Other animals receive higher levels of care depending on their condition when they are received. Animals that are injured, such as after being hit by a car, or sick at intake receive care to stabilize them and treat their illnesses or infections. This care can include emergency treatment to set broken bones, amputate limbs, or treat serious wounds, as well as administering antibiotics and medications, or running tests and x-rays. Exhibit 7 illustrates the percentage of Pierce County animals receiving different levels of medical care in 2017.

Costs within the “special medical care” category are attributable to animals in both a 3-day hold status as well as a post 3-day hold status, and it is not possible to separate the two. The Humane Society believes that most medical costs, including any special medical care costs, are incurred during the first few days the animal is in the shelter, because this type of care is provided when the animal needs it.

Exhibit 7

Level of medical care received by Pierce County shelter animals, 2017



Source: Analysis of Humane Society data. Excludes euthanasia requests and disposals.

As described earlier, Health Care is the largest of the three categories of costs that are charged to Pierce County. The table below shows the components of the Health category.

Exhibit 8

Components of medical costs

Cost Component	Dollar Amt	Percent
Staff salaries, benefits and taxes	685,780	66.6%
Materials and supplies	285,129	27.7%
Other	58,702	5.7%
Total	\$1,029,611	100%

Source: Humane Society data.

Cost of Holding an Animal

Animals are brought into the Humane Society by Animal Control, citizens, good Samaritans, or other personnel for many reasons. The costs for the Humane Society to hold an animal for Pierce County vary widely depending on the reason the animal is being held, for how long, and whether the animal requires medical care while being held. For example:

- Stray or injured animals that have identification (license, tags, microchip, etc.) are held for at least three business days while the Humane Society attempts to identify and notify the owner that they have the animal. In cases where the staff cannot contact the owner by phone, they mail a letter to the owner and allow five business days for the owner to respond. Basic medical care is administered, and stabilization or emergency care if needed; however, no medical care beyond this is provided because the animal is not the property of the Humane Society.
- If owners cannot claim their animals immediately (if they are hospitalized, in jail, or cannot pay the impound fees or medical costs right away), the Humane Society and Animal Control will sometimes

work with owners and hold the animal longer until the owner is able to get it. If an animal owner is in an accident or suffers a house fire, their animals may be brought to the Humane Society by County officials and returned to the owner when possible.

- Strays without identification are held for three business days to allow time for owners to find them, and then shifted to the adoption process. During this “three-day hold period,” basic medical care is administered, and stabilization or emergency care if needed, however nothing beyond this because the animal is not the property of the Humane Society.
- Animals are confiscated by the County for reasons including animal cruelty cases, bite quarantines and investigations, and court cases. The length of time these types of animals must be held by the Humane Society ranges from a few days to months.
- Per County code, when an animal is impounded for the second time in a year the County requires the Humane Society to spay or neuter the animal. This procedure will typically extend the number of days that animal is held. While owners reclaiming their pets are required to pay for the cost of board and the spay/neuter service, they are not always able to pay.

The total cost for holding an animal includes three main components: Receiving and processing the animal; providing medical care if needed, and caring and feeding for the animal while it is being sheltered. The average cost per day, per animal for these functions can vary depending on whether the animal’s owner is known, how long it is on hold, and whether it needs medical care. Difference scenarios are as summarized in the table below.

**Exhibit 9
Animal Hold scenarios and cost ranges**

Type of animal	Receiving and Release Costs	Medical Costs	Kennel costs per day	Days in shelter	Total Kennel Costs	Average Cost per animal
All animals – overall averages	\$38.11	\$88.93	\$10.35	6.6	\$68.31	\$195.35
Healthy dog, no owner, held for 3 days	\$29.79	Included in Receiving and Kenneling*	\$21.06	3	\$63.18	\$92.97
Healthy stray dog reclaimed by owner in 2 days	\$64.76	Included in Receiving and Kenneling*	\$21.06	2	\$42.12	\$106.88
Mildly injured stray dog – owner reached via mail (5 days)	\$79.48	\$48.17	\$21.06	5	\$105.30	\$232.95
Injured dog with broken leg - no owner	\$29.79	\$92.96	\$21.06	3	\$63.18	\$185.93
Injured stray dog needing amputation– no owner	\$64.76	\$1,669.23	\$21.06	3	\$63.18	\$1,761.97
Animal cruelty confiscation	\$64.76	\$137.10	\$21.06	30	\$631.77	\$798.66

Source: Humane Society costs and auditor cost analysis. *Approximately \$19 of medical is included under receiving, for vaccines, worm and flea treatment. Approximately \$8 per day of medical costs is included under Kenneling, for vet time.

It should be noted that the examples of animals with high medical costs represent a minority of the animals received, and some of the special medical costs are incurred after the 3-day hold period has elapsed. Around 18% of animals received special medical care either during or after the 3-day hold period.

Because of the reasons just discussed, calculating the cost of holding an animal for the County is complex. In the first example in Exhibit 9 above, a simple scenario of an owner coming to reclaim a healthy dog within three days shows that the cost of sheltering the animal would be \$127.94. Animals reclaimed more quickly would be less expensive because they stay for a shorter period; whereas animals stay for a longer period and/or require additional medical care.

County code

Pierce County Code contains several sections controlling the sheltering of impounded animals. In addition to establishing a holding period (discussed below), the code includes sections on adoption fees, mandatory spaying and neutering, conditions of release of an animal impounded more than once in a 12-month period, and injured or diseased animals.

The term “3-day hold” refers to the responsibility of the County to retain an impounded animal to provide the opportunity for owners to reclaim them. This regulation is set forth in Pierce County Code 6.02.040, Notice of Impounding Animal,” which states:

“Upon the impoundment of any animal under the provisions of this Title, the animal control agency shall immediately notify the owner, if the owner is known, of the impounding of such animal, and of the terms upon which said animal can be redeemed. The impounding authority shall retain said animal for 48 hours *following actual notice to the owner*. [emphasis added] The notifying of any person over the age of 18 who resides at the owner’s domicile shall constitute actual notice to the owner. If the owner of said animal so impounded is unknown, then said animal control agency shall make a reasonable effort to locate and notify the owner of said animal.”

Further, section 6.02.070, “Redemption of Dogs,” states:

“The owner of any dog impounded under this Title may redeem said dog within 48 hours from time of impounding by paying to the animal control agency the appropriate redemption fee and providing proof of such animal’s current pet license at the time of redemption.... In addition to the redemption fee, the redeemer shall pay all charges associated with the care and keeping of such dog, including the first and last days the dog is retained by the impounding authority.... If an impounded dog is not redeemed by the owner within 48 hours, then any person may redeem it within the next 48 hours by complying with the above provision. In case such dog is not redeemed within 96 hours, it may be humanely destroyed or otherwise disposed of within the discretion of the animal control agency.”

Cats and other animals are similarly addressed in section 6.02.080, which does not include a second “48 hour” provision:

“If such animal is not redeemed by the owner within 48 hours, it may be humanely destroyed or otherwise disposed of at the discretion of the animal control agency; provided, however, that any animal so impounded less than two months of age, at the discretion of the animal control agency, may be humanely destroyed or otherwise disposed of at any time after impounding.”

In essence, the code requires the County to hold a dog for *at least* 96 hours (four days), and a cat (or other animal excluding livestock) 48 hours, before euthanizing or making the animal available for adoption. It should be noted that the code is not entirely clear in this regard: one section of the code includes a provision requiring the County to contact the animal’s owner before the “48 hours” period begins, whereas a later section refers to 48 hours “from the time of impounding.”

In the contract with the County, the Humane Society is required to hold animals “for at least the stray hold period as dictated in Pierce County Ordinance.” In addition, the Humane Society must hold animals awaiting court disposition for up to 15 days without additional charge, and the contract includes a per day charge for animals held beyond 15 days.

In practice, the Humane Society, as the animal shelter for the County, maintains a 3-day hold period that begins once an animal is checked into the shelter. This allows time for the shelter to make a “reasonable effort” to contact an owner before an animal is made available for adoption or otherwise disposed of. For example, if an animal is impounded on a Tuesday, the 48-hour period will include Wednesday and Thursday. This period excludes Sundays and official holidays throughout the year.

This hold period may last longer than three days when the animal is licensed or has a microchip and the owner is identified. For example, after contact is made an owner may not be able to retrieve their animal before the hold period elapses, and the Humane Society will work with pet owners to reunite them, within reason. Further, if an identified owner must be contacted by mail, the Humane Society adds 5 days onto the hold period. Animals impounded twice in one year are required to be spayed/neutered at the owners’ expense, which also adds to the hold time.

There are several important points in which practice deviates from the County Code:

1. The code requires the County to contact animal owners, whereas the Humane Society currently performs that function.
2. The code requires holds of at least 96 hours for owner identified dogs, whereas actual practice may be shorter (3-days). Also, dogs, cats and other animals are, in practice, treated the same for hold purposes, which varies from County code.
3. The Humane Society starts counting the hold time for all animals from the day the animal is impounded. However, the code specifies that the hold time starts after “actual notice to owner.”
4. The code gives discretion to the County (as the animal control agency) to euthanize or otherwise dispose of animals after 96 hours and cats after 48 hours, whereas in practice the Humane Society has that discretion.

These deviations are not addressed in the current contract between the County and the Humane Society and should be addressed in the code and future contracts. Contract language should clarify the financial arrangements relevant to the “stray hold period” and the 15-day period in which the County is not charged.

Revenue discussion

As reported in the 2018 Audited Financial Statements for the Humane Society of Tacoma and Pierce County, the revenues for the organization are listed below.

Exhibit 10

Revenue from Fees and Contracts

	2017 Actual
Contracts with Partner Agencies	\$924,500
Adoption Fees	\$478,935
Service Fees	\$32,258

	2017 Actual
Board Fees	\$39,794
Cremation Fees	\$46,484
Medical Fees	\$20,239
Total Revenue	\$1,542,210

Source: Humane Society financial reports

Adoption fees refer to the cost to conduct the adoption. According to the Humane Society, prices are set to be competitive with other local shelters. The price varies by type of animal, age, and desirability. Service fees refer to funds received from the public including euthanasia fees and microchipping. Board fees come from the daily boarding rate that the public pays on animals returned to owners, as well as fees paid by municipalities for over 15-day holds. Medical fees refer to funds received from the public and include vaccinations, microchipping and mandatory spaying and neutering.

Some of these revenues could be credited to the County; however, this will depend on whether the reimbursement is for an activity that is part of the scope of work required by the County and whether the County expects reimbursement for it. This is a subject that would benefit from clarification in the county code and the contract between the County and Humane Society. As discussed in the next section, other local jurisdictions have varying practices.

PEER COMPARISONS

To provide context for Pierce County's approach and costs for animal sheltering services, the performance audit team researched how several other local municipalities in Washington manage their animal services. The team was particularly interested in answering the following questions:

- How much do other municipalities pay for similar sheltering services?
- How long are stray animals held on behalf of other municipalities?
- What level of medical care is provided to shelter animals?
- How are the costs for longer term animal holds accounted for?
- At what point does the animal become the property of the shelter?

The six other municipalities included in this comparison were Burien, Everett, Federal Way, Kirkland, Shoreline and Woodinville. This research resulted in comparative information that could be useful in helping Pierce County and the Humane Society more clearly define the contracted scope of services and responsibilities for costs. The main conclusions from the comparison are:

- Other municipalities' contracts more clearly define how long animals should be held and at what point the shelter should start the hold "clock".
- Most hold *owner-identified* animals for longer than Pierce County. All except one hold *unidentified* animals for the same amount of time as Pierce County - three days (72 hours).
- Only one municipality, Kirkland, has clear parameters around the level of medical care to be provided. The others use only general language such as "basic" or "reasonable" medical care.
- Shoreline's contract is the only one that specifies at what point an animal becomes the property of the shelter (at the end of the holding period).

The table below summarize the results of this comparative research.

Exhibit 11

Animal sheltering contract provisions among neighboring municipalities

Municipality	Shelter Provider	Hold period per contract or municipal code	Shelter cost per animal	Medical care provided
Pierce County	Humane Society of Tacoma and Pierce County	48 hours, but up to 96 hours for owner identified dogs. Unspecified when hold starts. In practice: at least 3 days, 5 for owner-identified animals. Animals impounded for court disposition held up to 15 days with no added charge.	\$90.76 After 15-day court hold period: Dogs \$10/day, Cats & other animals \$5/day	“Basic medical treatment”
Burien	CARES	Licensed/identified animal: at least 120 hours after telephone contact with owner or at least 2 weeks after mailing letter. Unlicensed/unidentified: 72 hours (3 days)	\$150 (estimated)	“Reasonable medical attention”
Everett	Everett Animal Services	Identified/licensed animal - 6 days Unidentified animal - 3 days	\$235	Includes spay/neuter surgeries and veterinary care “as needed to improve and maintain animals in shelter and foster care.”
Federal Way	Humane Society of Tacoma and Pierce County	Identified and unidentified animals – 72 hours (3 days) Animals impounded waiting court disposition held up to 15 days.	\$90.76 \$18/day past all hold periods	“Basic medical treatment”
Kirkland	Everett Animal Services	Identified animal: 144 hours (6 days) Unidentified animal: 72 hours (3 days) Bite quarantine: 10 days.	\$185 \$20/day past all hold periods	“Reasonable veterinary services” Intake includes vaccination, worming, flea treatment Up to \$250 for urgent veterinary care
Shoreline	PAWS	Identified animal – 10 days Unidentified animal – 72 hours (3 days) If not claimed by owner within holding period animal becomes property of PAWS.	\$186 \$20/day past hold periods Extra fees for large confiscation cases	PAWS provides veterinary care at its discretion
Woodinville	PAWS	Identified animal – 10 days Unidentified animal – 72 hours (3 days)	\$180	PAWS provides veterinary care at its discretion

Sources: Contracts and county codes of neighboring municipalities.

CONCLUSION

This report was undertaken to (a) identify the actual costs and related revenues associated with providing the animal sheltering function for Pierce County; (b) identify the costs associated with holding an animal for three days; (c) review the record keeping systems for tracking costs; and (d) compare Pierce County's sheltering costs with other jurisdictions.

Using data provided by the Humane Society we calculated the daily cost of sheltering a Pierce County animal, within ranges. Humane Society financial data shows that the full cost of receiving and caring for a County animal is about \$195 per animal, based on the average length of stay of 6.6 days, including animals on hold as well as those awaiting adoption. Our operational cost analysis validated these reported expenditures and confirmed that the cost of receiving and kenneling an animal can range from as low as about \$90, up to the hundreds of dollars depending on animal type, medical needs, and how long it is held.

However, current Humane Society data tracking practices do not distinguish between animals on a "3-day hold" and other animals, and is it not know what the average length of stay is for animals on these holds. Further, the length of time an animal is on hold can vary, complicating an average length of stay calculation. It is therefore not possible to get a direct cost estimate for the "3-day" hold policy. In addition, the cost discussion above does not include the revenues received by the Humane Society for sheltered animals. Depending on County policy for the scope and level of service it is paying for, and it's revenue policies, these revenues should also be considered when calculating a daily rate or cost per animal.

This audit did find that the system used by the Humane Society is robust and provided considerable information to assist in determining average costs. Society staff have been working to improve reporting capabilities by animal, especially regarding the type and level of medical care that animals receive. It appears that their data system and reporting practices could be tailored to track costs according to the needs of future contract agreements.

This analysis raised some questions that cannot be answered by cost analysis and which warrant further discussion. The main questions relate to the scope of work that the County is asking the Humane Society to perform. The County Code and the contract language does not clearly specify what services and what level of care the County is paying for and does not provide enough detail on how the costs for different categories of animal holds should be handled. The language used by several peer jurisdictions in their municipal codes and shelter contracts is more specific and provides options for strengthening the specificity of Pierce County's code language.

Recommendations

1. The County should clarify in code what the hold times should be for owner-identified animals and unidentified strays, including when the hold time should begin and what constitutes "actual notice" of the owner.
2. The County should work with the Humane Society to determine at what point animal ownership, and responsibility for its care, transitions from the County to the animal shelter (the Humane Society).
3. The County should standardize the code language regarding hold times for dogs, cats and other animals.
4. To help the County and the Humane Society better understand costs associated with sheltering animals, the Humane Society should track actual hold times for distinct categories of animals: Owner identified and unidentified strays.
5. The County should clarify the level of medical care to be provided during the hold period.