

# Milwaukee Area Domestic Animal Control Commission

## MADACC

2019 Annual Operating Budget

**October 16, 2018**



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## **2019 MADACC Budget Highlights**

MADACC will strive to improve animal control and sheltering services for Milwaukee County in a cost efficient manner.

Short term goals for MADACC include: We will also be expanding MADACC's low-cost spay/neuter program and rabies vaccination program to include basic veterinary services for preventative health maintenance of Milwaukee County's pet population; expanding MADACC's humane education efforts in the community to promote responsible pet ownership and respect for animals; working with law enforcement to educate pet owners to reduce the number of safekeep animals, expanding information technology practices with current software system to increase efficiency and effectiveness of shelter operations; and promoting the practice of permanent identification of companion animals by providing low-cost microchipping service and registration to the public.

Some long-term goals include: developing meaningful partnerships with area humane societies and national groups to address the needs of the community and focusing on breed and species specific programs to decrease shelter intakes, expanding the license program through marketing, partnerships with area veterinarians and low-cost clinics; researching new revenue generating programs and grant opportunities; enhancing partnerships and collaboration with County law enforcement agencies, prosecutors and humane organizations to improve outcomes of animal cruelty and other criminal cases.

**Organizational Chart (page 8):** We are recommending organizational changes to the structure of MADACC this year. We are proposing eliminating the Field Services Manager and the Shelter Manager positions and expanding two existing management positions that will absorb the departments managed by the eliminated positions. This will allow MADACC to streamline and consolidate management and create two cohesive departments rather than four separate ones. This will enhance our ability to continue a culture shift at MADACC as well as create a more engaging structure for the staff. The Medical Director will be responsible for managing the animal medical and care teams while the Customer Service Manager position will now be called Customer Relations Director and will supervise the two MADACC departments that deal directly with the public, the front office customer service department and the Animal Control Officers. The savings gained by eliminating these two positions will allow MADACC to invest in the current staff, creating four team lead positions to assist the Managers with workflow and administrative work such as scheduling, allow MADACC to keep a second veterinarian on the payroll, and change two part-time positions to two full time positions, specifically an Animal Control Officer and a Customer Service Representative and creating a new full-time Veterinary Technician.

**Overall Summary (page 11):** We anticipated a small surplus for 2017 and 2018. We expect the same for 2019.

**General Fund Summary (page 12):** For the 2017 and 2018 proposed budget, small positive surpluses were anticipated, and we expect the same for 2019.

**Revenues (page 13):** The 2019 budget reflects a 2.9% increase in Billings to Members. There is a 0% increase for deficit reduction/reserve accumulation. For 2019, other projected revenue is approximately the same.

**Personnel Costs (page 14):** In 2018 a 1% increase had been budgeted representing a 1% merit increase and 1% cost of living. We are proposing a 2% merit increase for 2019.

**Contracted Services (page 15):** This category has decreased slightly by 4.93% due to increased efficiency and improved animal health.

**Materials and Supplies (page 16):** Total expenses in this account have decreased 1.50% due to the impact of donated goods.

**Capital Outlay (page 17):** There is one vehicle scheduled for replacement in 2019.

**Capital Projects Fund (page 18):** Due to a large surplus in the Capital Projects Fund, members will not be billed the annual \$50,000 for Capital Projects in 2019.

**Debt Service Fund (page 20):** The Debt Service schedule for the Wauwatosa Note for the building renovation is now accurately represented for the 2019 budget

**Special Revenue Fund (page 22):** License and Ordinance Fees are recognized within a Special Revenue Fund. These fees are “pass through” funds collected by MADACC and passed to members. In 2008, MADACC first began to retain 50% of license fees sold at MADACC’s facility as a License Fee Handling Retainage of approximately \$138,600. These funds help MADACC offset administrative and material costs associated with the selling, issuing and mailing of pet licenses for the municipalities. Additionally, the revenue offsets higher increases in Billings to Members.

**Reserve Accumulation and Fund Balance (page 23):** The combined fund balance remains positive at the end of 2018 due to a large fund balance in the Capital Projects Fund and a positive balance in the General Fund. MADACC will maintain a surplus in the General Fund as recommended by MADACC’s auditing firm Baker Tilly.

Attached at the end of the presentation are the individual member billing spreadsheets (see pgs. 26 -29).

## **MISSION STATEMENT**

To provide animal regulation and care services which protect the health, public safety and welfare of people and animals in Milwaukee County.

## **PURPOSE**

- Provide effective and cost efficient animal control services by active enforcement of Wisconsin State Statutes pertaining to animal welfare
- Ensure safe, temporary shelter, veterinary and humane care for stray, unwanted, abandoned, mistreated and injured animals
- Provide a central location for owners to find and recover their lost pets
- Expedite the return of animals to their rightful owner
- Provide a progressive animal licensing program for Milwaukee County
- Provide and encourage responsible, safe placement opportunities for homeless animals
- Promote and maintain the highest levels of customer service and accountability to the public
- Educate the public about responsible companion animal ownership
- Provide humane euthanasia and disposal of stray and unwanted animals when necessary
- Provide low-cost basic veterinary services to residents of Milwaukee County to help control pet overpopulation, provide public safety and increase the health and wellbeing of the pet population in Milwaukee County

## **MADACC ORGANIZATIONAL GOALS**

- Expand licensing program through marketing plan, partnerships with Milwaukee County veterinarians, low-cost clinics to the public and web licensing
- Convert to a “paperless” system through current software system
- Develop public awareness campaign for MADACC services and programs including new website and brochures
- Research new revenue generating programs and grant opportunities
- Enhance partnerships and collaboration with County law enforcement agencies, prosecutors and humane organizations to improve outcomes of animal cruelty and other criminal cases
- Develop partnerships with other animal welfare organizations to address community needs in an effort to decrease shelter intake
- Improve and develop new strategies to increase transfer of animals to traditional and non-traditional animal placement partners
- Develop infectious disease control protocols to increase the overall health in shelter animals
- Provide comprehensive customer service training for shelter employees
- Develop humane education materials and presentations on responsible pet ownership
- Promote the practice of permanent identification of companion animals by providing low-cost microchipping service and registration
- Expand volunteer program and adoption program

## **Field Services**

Field staff provides enforcement and rabies control services in accordance with Wisconsin State Statutes seven days a week, as well as 24 hour on-call emergency response service. Services include rescue of stray, lost, dangerous, abandoned, sick, mistreated, neglected and injured animals to prevent human and animal injuries, the spread of disease and help prevent animals from becoming nuisances to the community or a burden to its citizens. Animal control services to include safety and animal handling classes are performed for and in close association with law enforcement agencies, the Milwaukee Department of Neighborhood Services, health departments and other agencies throughout the county.

### Goals:

- Prevent injury and damage to the public caused by stray animals by collecting and containing such animals
- Protect the health and safety of stray animals
- Improve rescue capabilities by expanding training and partnerships
- Increase public awareness of animal issues and educate the public on the proper care and treatment of animals

### Objectives:

- Provide rescue and handling of approximately 8,000 animals per year
- Increase partnerships with other public safety agencies and increase safety, animal handling and animal investigation training

## **Medical Department**

Medical Department provides medical care services 365 days-a-year, and administers public animal health programs. Services performed by the medical department include routine veterinary care, microchipping, testing for infectious disease, medical treatment for special needs, vaccine and parasite treatment, rabies quarantine observation and humane euthanasia.

### Goals:

- Maintain the overall health of the shelter population, including intake exams, vaccinations and administering medications
- Administer routine and limited emergency care to animals in MADACC's care
- Focus on community initiatives to improve community animal health and decrease shelter intakes which include vaccination programs and low-cost spay/neuter services
- Efficiently manage state mandated rabies quarantine program

### Objectives:

- Maintain optimal shelter health at all times and address the needs of all animals in MADACC's care
- Protect the community by increasing the number of animals with rabies vaccines in Milwaukee County
- Reduce shelter intake by performing low cost sterilization surgeries
- Increase public awareness of animal health issues and stress importance of basic medical care for companion animals
- Increase the number of animals reunited with owners by implanting microchips in public owned animals
- Reduce the number of animals euthanized for medical reasons

## **Shelter/Care Services**

Shelter staff provides veterinary care, food, water and a clean and sanitary environment to nearly 10,000 animals every year. Services provided for animals 365 days-a-year include behavior assessments, population management, disease control through cleaning protocols, coordinating animal transfers to placement partners Placement of adoptable animals is done through cooperative efforts between MADACC and southeast Wisconsin humane societies, approved regional breed rescue groups, and wildlife sanctuary centers.

### Goals:

- Provide a safe, sanitary environment for all animals and the public
- Reduce the number of animals housed and animals euthanized
- Increase the number of live animal placements
- Prevent the incidence of disease of housed animals
- Utilize volunteer labor

### Objectives:

- Provide shelter and care for nearly 10,000 animals per year
- Improve animal placement programs and increase partnerships with animal welfare agencies
- Improve infectious disease protocols
- Research available community service and internship programs
- Participate in local events to promote animal welfare and educate the public on responsible pet ownership

## **Administrative/Office Services**

Administrative/Office staff provides courteous, professional assistance to citizens of Milwaukee County. This includes receiving, dispatching and referring animal related service requests, overseeing animal license program, accepting animals brought to the facility, facilitating animal redemptions, processing lost animal reports, maintaining all records and monitoring all revenue.

### Goals:

- Receive and intake approximately 6,000 animals brought to the facility by the public
- Provide accurate, appropriate and complete information to the public
- Increase efficiency of administrative procedures
- Increase percentage of animals returned to owner
- Increase animal license compliance

### Objectives:

- Optimize use of software programs to maintain all records and revenue and to assist the public
- Reduce paper use by doing more work via computer and online
- Streamline processes for better efficiency

## **Volunteer Services/Community Outreach**

The Volunteer Coordinator/Community Outreach director provides direction and supervision of over 175 volunteers who work within the shelter, at off-site locations and events, and coordinates off-site foster care for MADACC animals. Additionally, this department oversees the marketing and information distribution to the residents in all 19 municipalities in Milwaukee County.

### Goals:

- Increase the number of regular volunteers who can provide assistance to staff and provide the animals with enrichment activities such as dog walking
- Provide accurate, appropriate and complete information to the public and the media regarding MADACC operations and public service information
- Develop humane education programs for the public
- Increase the number of foster homes that can care for adoptable animals off-site until adoptive homes are found
- Increase animal license compliance and return to owner rates

### Objectives:

- Develop marketing plan to inform the public of organization services and programs
- Establish partnerships with local media outlets, community organizations, and municipal officials to ensure that organization news, updates, programs and animals are promoted to the community
- Increase contact with the public through increased responses to service requests and visitors to the facility
- Increase website, social media, and educational information to update the public on events, activities and information on various animal related topics

## **Operations Department**

The Operations Manager is a multifaceted position and includes roles in the financial, technical, human resource, vendor purchasing, maintenance and safety and security aspects of MADACC. The role of the Operations Manager is to ensure MADACC runs efficiently and in a cost effective manner.

### Goals:

- Manage financial expenditures to meet organizational budget objectives
- Maintain all facets of technology to ensure efficiency of system applications to manage shelter operations
- Execute human resource processes to ensure compliance for all MADACC employees
- Manage general building and equipment maintenance schedules and repairs to support shelter operations
- Maintain proper security controls for people, process and technology

### Objectives:

- Create standard operating procedures and implement process improvements in Chameleon shelter software to improve operational productivity
- Control operational costs through competitive supplier analysis and donations
- Re-design MADACC's website to improve consumer usability in an effort to reunite owners with their lost pets and generate a more positive impression of MADACC to the public
- Generate statistical data to set baselines for making informed decisions to advance future MADACC goals and objectives



## **Shelter Outcomes Department**

The Shelter Outcomes Coordinator provides supervision of the adoption program and kitten foster program for animals that are still on stray hold (known as pre-select animals) as well as those that have completed stray hold and are unclaimed

### Goals:

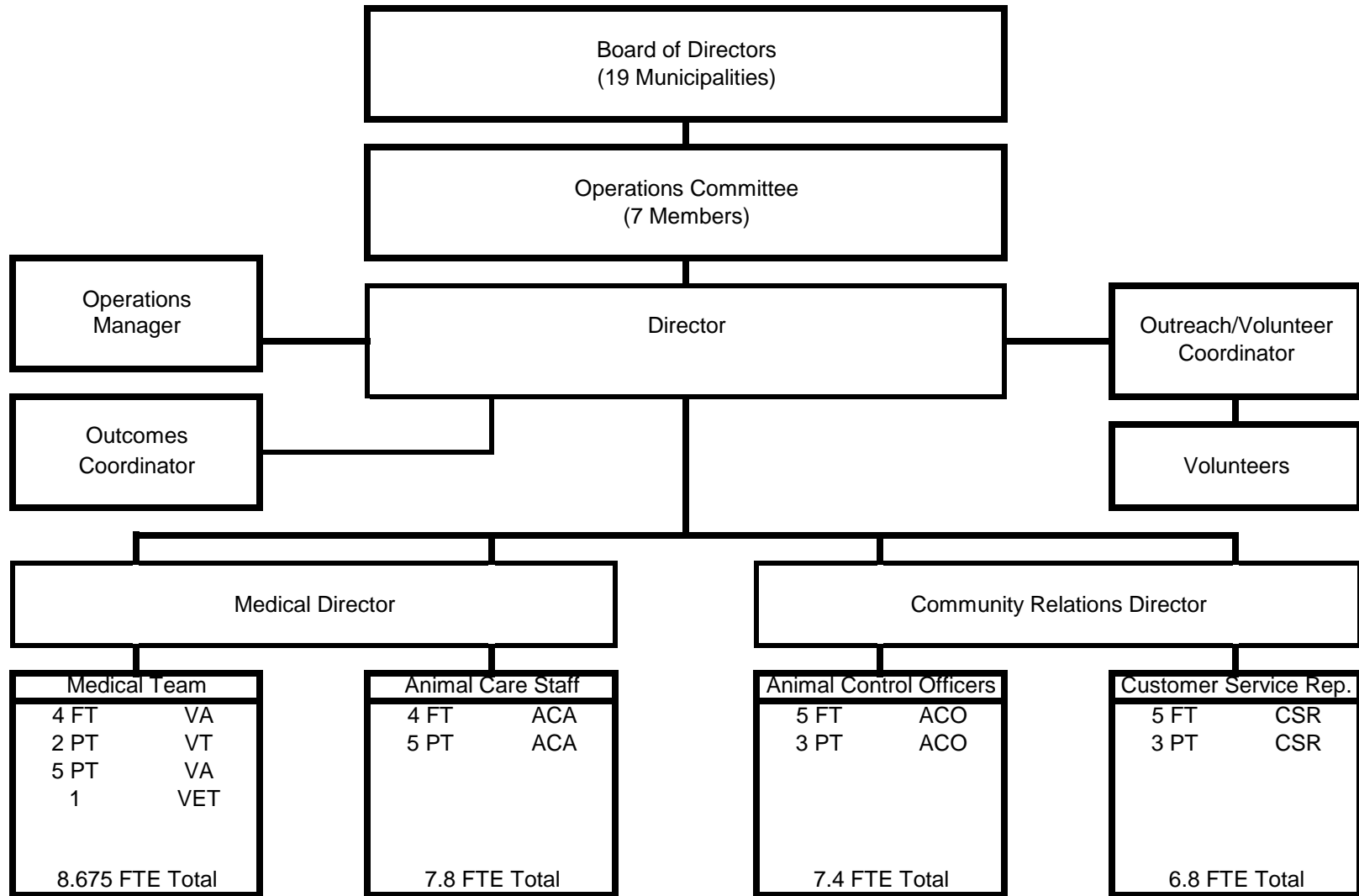
- Increase the live outcomes for both dogs and cats
- Provide accurate, appropriate and complete information to the about our adoption program and our foster programs
- Make sure animals are scheduled for appropriate medical care and vetting prior to adoption
- Increase the number of foster homes that can care for adoptable animals off-site until adoptive homes are found
- Increase volunteer adoption counseling staff

### Objectives:

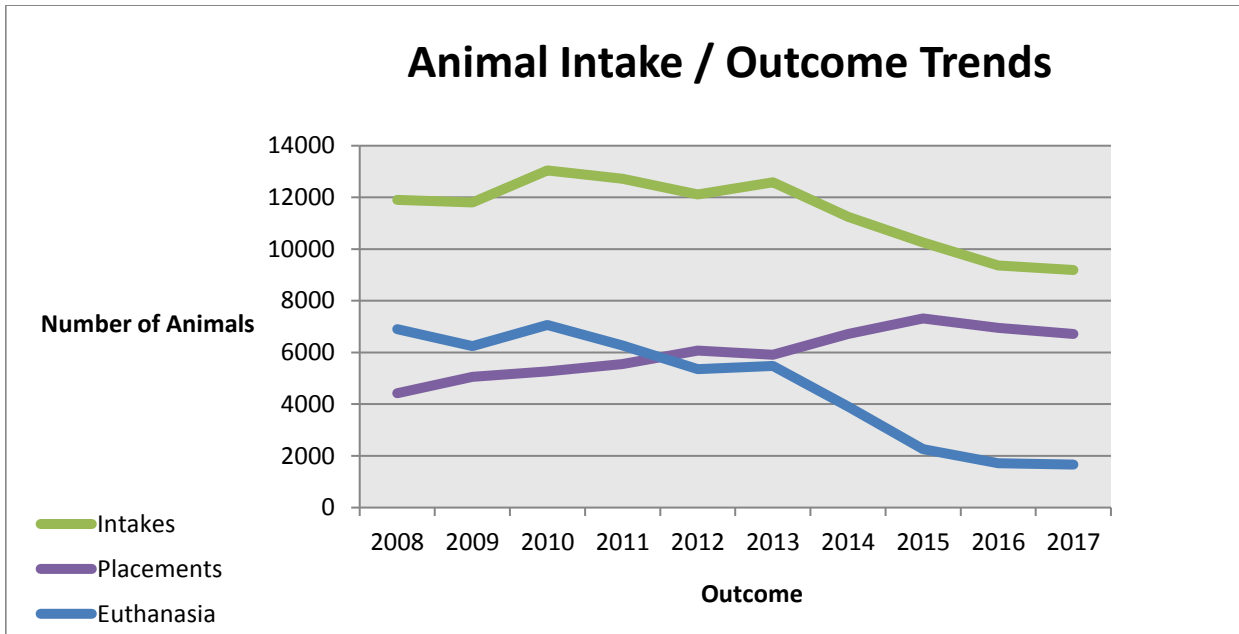
- Develop adoption programs with detailed instructions for volunteers to alleviate staff involvement in non-essential duties
- Ensure that adopters are given complete information not only about how our adoption program works but also help them understand the post adoption process and their responsibilities to their new companions.
- Increase contact with the public through increased responses to adoption applications and visitors to the facility
- Increase website, social media, and educational information to increase awareness of the animals available for adoption.

# Milwaukee Area Domestic Animal Control Commission

## Organizational Chart



ACA	Animal Care Attendant
ACO	Animal Control Officer
CSR	Client Service Representative
VA	Veterinary Assistant
VT	Veterinary Technician
FT	Full Time
PT	Part Time
FTE	Full Time Equivalent



MADACC has had continued success in decreasing euthanasia and increasing live outcomes over the past few years and 2018 has been a continuation of that success.

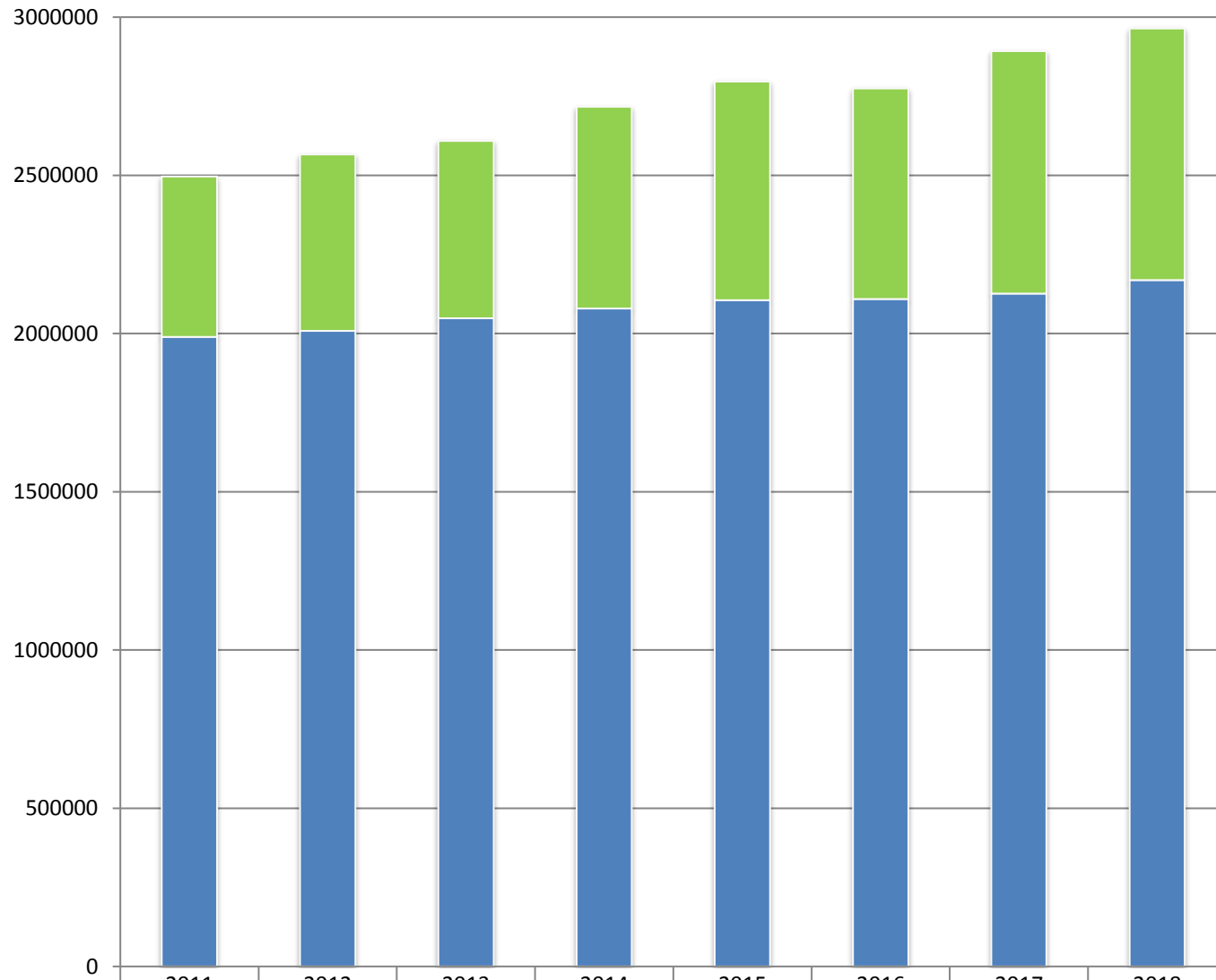
We have made progress in lowering our intake numbers when possible and referring owner surrenders to Wisconsin Humane Society. In addition, we are working with MPD and other law enforcement agencies to stop seizing animals from owners where the owners can receive assistance with husbandry and provide a better quality of life for the animal.

Euthanasia continues to decline thanks to our kitten foster program and our ability to find affordable resources for animals with medical needs that we do not have the equipment or expertise to handle in house. This year we have added a new employee via a grant from the ASPCA which has allowed us to expand our adoption program.

Improvements to the building have also improved the overall health of the animals in the shelter and we have been able to transfer animals to other shelters much faster thanks to the shorter stray hold and their overall improved health.

Our live release rate is now comparable to the live release rate at Wisconsin Humane Society. Any further progress would need to include Trap-Neuter-Release programs in high feral volume municipalities and more low/cost spay neuter opportunities.

## Revenue Trends



Non-Member Revenue	\$506,684	\$557,487	\$560,620	\$637,038	\$691,119	\$665,248	\$766,390	\$795,340
Member Billing	\$1,989,623	\$2,008,328	\$2,048,495	\$2,079,222	\$2,105,212	\$2,109,422	\$2,126,297	\$2,168,823

## Overall Summary

## MADACC 2019 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual (6 mos)	2018 Estimate (12 mos)	2019 Proposed Budget	% Change From 2018
General Fund Revenue	\$2,796,331	\$2,774,671	\$2,975,105	\$2,969,163	\$1,595,184	\$3,007,828	\$2,999,869	1.03%
General Fund Expenses	\$2,712,847	\$3,080,825	\$2,707,993	\$2,968,698	\$1,245,329	\$2,785,064	\$2,999,609	1.04%
Surplus (Deficit)	\$83,484	(\$306,154)	\$267,112	\$465	\$349,855	\$222,764	\$260	-44.11%
Capital Project Fund Revenue	\$3,738,491	\$114,427	\$50,000	\$0	\$0	\$0	\$0	
Capital Project Fund Expense	\$1,249,551	\$2,297,408	\$19,634	\$45,000	\$0	\$37,000	\$35,000	-22.22%
Surplus (Deficit)	\$2,488,940	(\$2,182,981)	\$30,366	(\$45,000)	\$0	(\$37,000)	(\$35,000)	
Debt Service Fund Revenue	\$200,000	\$3,327,483	\$183,388	\$239,145	\$36,721	\$239,145	\$234,019	-2.14%
Debt Service Fund Expense	\$400,000	\$3,270,751	\$240,156	\$239,181	\$37,091	\$239,181	\$234,019	-2.16%
Surplus (Deficit)	(\$200,000)	\$56,732	(\$56,768)	(\$36)	(\$370)	(\$36)	\$0	
Special Revenue Fund Revenue	\$195,414	\$196,981	\$198,435	\$192,500	\$143,141	\$199,000	\$197,000	2.34%
Special Revenue Fund Expenses	\$195,414	\$196,981	\$198,435	\$192,500	\$143,141	\$199,000	\$197,000	2.34%
Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL REVENUES:	\$6,930,236	\$6,413,562	\$3,406,928	\$3,400,808	\$1,775,046	\$3,445,973	\$3,430,888	0.88%
TOTAL EXPENSES:	\$4,557,812	\$8,845,965	\$3,166,218	\$3,445,379	\$1,425,561	\$3,260,245	\$3,465,628	0.59%
TOTAL SURPLUS ( DEFICIT)	\$2,372,424	(\$2,432,403)	\$240,710	(\$44,571)	\$349,485	\$185,728	(\$34,740)	-22.06%

## General Fund Summary

## MADACC 2019 Budget

OPERATING	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual (6 mos)	2018 Estimate (12 mos)	2019 Proposed Budget	% Change From 2018
<b>Revenue</b>								
Billings to Members	\$2,105,212	\$2,109,423	\$2,126,298	\$2,168,823	\$1,084,411	\$2,168,823	\$2,231,719	2.90%
Billings to Members--DR/RA*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Licenses and Permits	\$140,380	\$145,301	\$146,281	\$144,000	\$120,297	\$147,000	\$147,000	2.08%
Public Charges for Services	\$403,946	\$416,022	\$505,678	\$473,000	\$239,413	\$496,250	\$502,050	6.14%
Interest Income	\$680	\$2,098	\$7,064	\$4,000	\$8,182	\$16,000	\$19,000	375.00%
Other Revenue	\$146,113	\$101,827	\$189,784	\$174,340	\$142,881	\$179,755	\$100,100	-42.58%
Transfer in from Capital Projects Fund	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0	
<b>Subtotal</b>	<b>\$2,796,331</b>	<b>\$2,774,671</b>	<b>\$2,975,105</b>	<b>\$2,969,163</b>	<b>\$1,595,184</b>	<b>\$3,007,828</b>	<b>\$2,999,869</b>	<b>1.03%</b>
<b>Expense</b>								
Personnel Costs	\$1,919,206	\$1,894,676	\$1,947,149	\$2,128,148	\$901,376	\$2,011,140	\$2,179,509	2.41%
Contracted Services	\$530,954	\$524,670	\$530,851	\$567,500	\$236,179	\$532,656	\$542,000	-4.49%
Municipal Services & Deposits	\$5,880	\$3,710	\$2,800	\$3,500	\$1,340	\$3,500	\$3,500	0.00%
Materials & Supplies	\$211,683	\$191,818	\$195,750	\$229,550	\$78,582	\$207,350	\$228,600	-0.41%
Capital Outlay	\$45,124	\$45,038	\$30,692	\$40,000	\$27,852	\$30,418	\$46,000	15.00%
Transfer out to Debt Service Fund	\$0	\$400,000	\$751	\$0	\$0	\$0	\$0	
Transfer out to Capital Projects Fund	\$0	\$20,913	\$0	\$0	\$0	\$0	\$0	
<b>Subtotal</b>	<b>\$2,712,847</b>	<b>\$3,080,825</b>	<b>\$2,707,993</b>	<b>\$2,968,698</b>	<b>\$1,245,329</b>	<b>\$2,785,064</b>	<b>\$2,999,609</b>	<b>1.04%</b>
<b>Surplus (Deficit)</b>	<b>\$83,484</b>	<b>(\$306,154)</b>	<b>\$267,112</b>	<b>\$465</b>	<b>\$349,855</b>	<b>\$222,764</b>	<b>\$260</b>	<b>-44.11%</b>

# Revenues

# MADACC 2019 Budget

Line Item	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual (6 mos)	2018 Estimate (12 mos)	2019 Proposed Budget	% Change From 2018
4150	Billings to Members	\$2,105,212	\$2,109,423	\$2,126,298	\$2,168,823	\$1,084,411	\$2,168,823	\$2,231,719	2.90%
	Billings to Members--DR/RA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>Licenses</b>								
4158	Animal License Fees	\$140,380	\$145,301	\$146,281	\$144,000	\$120,297	\$147,000	\$147,000	2.08%
	<b>Public Charges for Services</b>								
4154	Impound Fees	\$37,228	\$35,482	\$36,917	\$36,000	\$18,353	\$36,500	\$36,000	0.00%
4176	Quarantine Impound Fee	\$2,297	\$2,525	\$2,637	\$2,000	\$1,441	\$2,500	\$2,200	10.00%
4156	Board Fees	\$41,340	\$40,707	\$44,035	\$40,000	\$23,431	\$43,000	\$42,000	5.00%
4180	Rabies Vaccination Fee	\$53,293	\$52,686	\$52,933	\$55,000	\$32,896	\$55,000	\$55,000	0.00%
4159	Trap Deposit	\$5,880	\$3,640	\$3,170	\$3,500	\$1,960	\$3,500	\$3,500	0.00%
4160	Euthanasia Service Fee	\$25,514	\$24,265	\$31,080	\$24,000	\$12,980	\$26,000	\$24,000	0.00%
4177	Microchip Fee	\$18,421	\$16,692	\$16,786	\$20,000	\$7,710	\$17,000	\$16,000	-20.00%
4220	Spay/Neuter Program	\$102,099	\$111,688	\$101,005	\$125,000	\$37,476	\$100,000	\$100,000	-20.00%
4167	Medical Fees	\$8,413	\$7,336	\$7,526	\$8,000	\$1,794	\$5,000	\$5,000	-37.50%
4168	Vaccines	\$20,541	\$22,791	\$22,256	\$24,000	\$13,108	\$22,500	\$23,000	-4.17%
4170	Adoption Fees	\$83,775	\$92,926	\$180,139	\$130,000	\$85,289	\$180,000	\$190,000	46.15%
4175	ID Tag Revenue	\$924	\$452	\$295	\$1,000	\$235	\$250	\$350	-65.00%
4260	Taxable Supplies Revenue	\$4,221	\$4,832	\$6,899	\$4,500	\$2,740	\$5,000	\$5,000	11.11%
	<b>Subtotal</b>	<b>\$403,946</b>	<b>\$416,022</b>	<b>\$505,678</b>	<b>\$473,000</b>	<b>\$239,413</b>	<b>\$496,250</b>	<b>\$502,050</b>	<b>6.14%</b>
	<b>Investment Income</b>								
4163	Interest Income	\$680	\$2,098	\$7,064	\$4,000	\$8,182	\$16,000	\$19,000	375.00%
	<b>Other Revenues</b>								
4162	Donations	\$84,690	\$49,939	\$83,418	\$58,000	\$37,499	\$65,000	\$65,000	12.07%
4162.1	Spay/Neuter Donations	\$8,953	\$8,209	\$9,413	\$8,000	\$4,861	\$7,500	\$8,000	0.00%
4162.2	Shelter Improvement Donations	\$3,078	\$3,172	\$3,955	\$3,000	\$3,615	\$4,000	\$3,000	0.00%
4162.3	Animal Medical Donations	\$0	\$0	\$9,475	\$3,000	\$0	\$0	\$3,000	0.00%
4162.4	Medical Equipment Donations	\$0	\$0	\$0	\$0	\$64,000	\$64,000	\$0	
4165	Misc. Revenue	\$4,582	\$4,984	\$3,742	\$5,000	\$2,529	\$4,000	\$5,000	0.00%
4179	Pit Bull/Rottweiler Seminar	\$1,440	\$1,625	\$920	\$1,000	\$650	\$1,000	\$1,000	0.00%
4200	Animal Supplies	\$0	\$0	\$0	\$0	\$55	\$55	\$0	
4240	License Process Fee	\$8,311	\$8,113	\$8,774	\$9,000	\$7,194	\$9,000	\$9,000	0.00%
4250	Collars/Leashes	\$1,644	\$1,270	\$2,004	\$2,000	\$1,308	\$2,000	\$2,000	0.00%
4178	Sales Tax Discount	\$40	\$50	\$100	\$40	\$70	\$100	\$100	150.00%
4169	ASPCA Grant	\$1,290	\$0	\$65,000	\$63,300	\$1,100	\$1,100	\$0	-100.00%
4169.1	Best Friends Grant	\$30,750	\$0	\$0	\$0	\$0	\$0	\$0	
4169.2	FOM Grant	\$0	\$14,700	\$0	\$20,000	\$20,000	\$20,000	\$0	-100.00%
4169.3	Petfinder Grant	\$0	\$800	\$0	\$0	\$0	\$0	\$0	
4197	Sale of Assets	\$0	\$7,008	\$2,983	\$2,000	\$0	\$2,000	\$4,000	100.00%
4164	Insurance Recovery	\$1,335	\$1,957	\$0	\$0	\$0	\$0	\$0	
	<b>Subtotal</b>	<b>\$146,113</b>	<b>\$101,827</b>	<b>\$189,784</b>	<b>\$174,340</b>	<b>\$142,881</b>	<b>\$179,755</b>	<b>\$100,100</b>	<b>-42.58%</b>
	<b>Other Financing Sources</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
	<b>TOTAL</b>	<b>\$2,796,331</b>	<b>\$2,774,671</b>	<b>\$2,975,105</b>	<b>\$2,969,163</b>	<b>\$1,595,184</b>	<b>\$3,007,828</b>	<b>\$2,999,869</b>	<b>1.03%</b>

**Personnel Costs**

**MADACC 2019 Budget**

Line Item	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual (6 mos)	2018 Estimate (12 mos)	2019 Proposed Budget	% Change From 2018
5201	Salaries / Wages	\$1,252,377	\$1,274,624	\$1,359,184	\$1,451,254	\$622,267	\$1,395,000	\$1,504,105	3.64%
5210	OASI	\$93,463	\$96,045	\$102,430	\$112,933	\$47,136	\$90,675	\$116,977	3.58%
5215	Pension	\$92,724	\$84,511	\$92,761	\$97,980	\$30,932	\$93,465	\$99,323	1.37%
5220	Health Insurance	\$445,814	\$411,168	\$359,209	\$434,220	\$179,593	\$400,000	\$414,465	-4.55%
5225	Life Insurance	\$2,899	\$2,303	\$1,962	\$1,761	\$1,114	\$2,000	\$1,639	-6.93%
5230	Unemployment Compensation	\$2,303	\$0	\$0	\$5,000	\$0	\$0	\$3,000	-40.00%
5240	Disability Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5221	Dental Insurance	\$0	\$151	\$0	\$0	-\$284	\$0	\$0	
5202	Overtime	\$29,626	\$25,874	\$31,603	\$25,000	\$20,618	\$30,000	\$25,000	0.00%
	Contingency based on salary survey	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	
	<b>Total</b>	<b>\$1,919,206</b>	<b>\$1,894,676</b>	<b>\$1,947,149</b>	<b>\$2,128,148</b>	<b>\$901,376</b>	<b>\$2,011,140</b>	<b>\$2,179,509</b>	<b>2.41%</b>



**Contracted Services**

**MADACC 2019 Budget**

Line Item	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual (6 mos)	2018 Estimate (12 mos)	2019 Proposed Budget	% Change From 2018
5000	Storage Rental	\$1,190	\$641	\$0	\$0	\$0	\$0	\$0	
5010	Natural Gas	\$15,958	\$17,647	\$22,503	\$23,000	\$15,581	\$26,500	\$26,500	15.22%
5020	Maintenance Agreements	\$32,456	\$32,738	\$40,096	\$35,000	\$5,041	\$40,000	\$40,000	14.29%
5030	Electricity	\$62,909	\$53,261	\$53,876	\$60,000	\$22,017	\$50,000	\$50,000	-16.67%
5040	Telephone/Internet	\$30,369	\$29,631	\$29,830	\$31,000	\$15,261	\$30,000	\$31,000	0.00%
5050	Water/Sewer	\$41,886	\$19,642	\$16,402	\$24,000	\$8,365	\$16,000	\$17,000	-29.17%
5060	PILOT	\$42,035	\$51,313	\$49,998	\$51,000	\$50,656	\$50,656	\$51,000	0.00%
5070	Postage	\$12,974	\$15,447	\$17,926	\$15,000	\$3,404	\$15,000	\$15,000	0.00%
5080	Waste Removal	\$9,307	\$13,684	\$11,124	\$14,000	\$4,995	\$12,000	\$13,000	-7.14%
5090	Vehicle Maintenance	\$5,060	\$9,354	\$3,899	\$7,500	\$718	\$4,000	\$7,000	-6.67%
5100	Equipment Maintenance	\$12,898	\$19,802	\$12,330	\$15,000	\$4,448	\$14,000	\$15,000	0.00%
5110	Building Maintenance	\$16,341	\$18,788	\$23,936	\$20,000	\$7,224	\$20,000	\$20,000	0.00%
5120	Snow Removal	\$3,534	\$3,990	\$2,450	\$4,000	\$3,472	\$5,000	\$5,000	25.00%
5230	Lawn Care	\$3,115	\$4,030	\$4,883	\$2,500	\$0	\$0	\$3,000	20.00%
5140	Insurance Payments	\$51,515	\$53,431	\$48,820	\$53,500	\$16,371	\$50,000	\$52,000	-2.80%
5150	Fuel / Oil	\$17,763	\$14,328	\$16,716	\$20,000	\$7,192	\$16,500	\$18,000	-10.00%
5160	Legal Services	\$18,576	\$10,271	\$11,079	\$15,000	\$758	\$10,000	\$12,000	-20.00%
5170	Fiscal Services	\$13,797	\$13,640	\$18,593	\$15,000	\$6,205	\$15,000	\$15,000	0.00%
5180	Subscription/Membership	\$1,378	\$2,031	\$2,423	\$1,500	\$369	\$1,500	\$1,500	0.00%
5190	Training	\$3,434	\$765	\$1,547	\$5,000	\$800	\$3,000	\$5,000	0.00%
5195	Audit Services	\$9,740	\$12,125	\$9,965	\$12,000	\$10,215	\$12,000	\$12,000	0.00%
5198	Other Professional	\$13,439	\$9,483	\$6,606	\$12,000	\$1,405	\$6,500	\$6,000	-50.00%
5185	Travel	\$3,381	\$3,168	\$4,163	\$5,000	\$1,885	\$5,000	\$5,000	0.00%
5522	Spay/Neuter Program	\$97,417	\$104,723	\$112,310	\$105,000	\$40,810	\$108,000	\$105,000	0.00%
5370	Advertising	\$1,007	\$0	\$761	\$1,000	\$0	\$1,000	\$5,000	400.00%
5340	Credit Card Services	\$8,275	\$9,537	\$6,542	\$8,500	\$7,048	\$9,500	\$10,000	17.65%
	IT Services	\$1,200	\$1,200	\$2,073	\$2,000	\$1,939	\$2,500	\$2,000	0.00%
5425	Compensation Study	\$0	\$0	\$0	\$10,000	\$0	\$9,000	\$0	-100.00%
	<b>Total</b>	<b>\$530,954</b>	<b>\$524,670</b>	<b>\$530,851</b>	<b>\$567,500</b>	<b>\$236,179</b>	<b>\$532,656</b>	<b>\$542,000</b>	<b>-4.49%</b>

## Municipal Services & Materials and Supplies

## MADACC 2019 Budget

Line Item	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual (6 mos)	2018 Estimate (12 mos)	2019 Proposed Budget	% Change From 2018
<b>Municipal Services &amp; Deposits</b>									
528	Trap Deposit Refunds	\$5,880	\$3,710	\$2,800	\$3,500	\$1,340	\$3,500	\$3,500	0.00%
<b>Materials &amp; Supplies</b>									
701	Uniforms	\$2,956	\$4,734	\$7,343	\$4,000	\$1,380	\$4,000	\$4,000	0.00%
702	Animal Supplies	\$70,041	\$55,746	\$46,977	\$75,000	\$15,394	\$60,000	\$70,000	-6.67%
524	Microchips	\$27,366	\$21,026	\$23,221	\$23,000	\$6,404	\$23,000	\$24,500	6.52%
523	ID Tags	\$728	\$375	\$243	\$350	\$163	\$350	\$350	0.00%
536	Collars/Leashes	\$1,566	\$1,087	\$1,235	\$1,700	\$0	\$1,000	\$1,500	-11.76%
703	Vaccines	\$35,376	\$31,580	\$35,708	\$33,000	\$22,633	\$36,000	\$36,000	9.09%
704	Office Supplies	\$8,354	\$8,463	\$10,079	\$10,000	\$4,857	\$10,000	\$10,000	0.00%
707	Misc. Expenses	\$1,607	\$3,263	\$2,582	\$3,000	\$1,582	\$2,500	\$2,750	-8.33%
708	Medical Supplies	\$63,701	\$65,746	\$67,978	\$74,000	\$25,852	\$70,000	\$74,000	0.00%
805	Cash Over & Short	(\$12)	(\$202)	\$384	\$500	\$317	\$500	\$500	0.00%
799	Contingency Fund	\$0	\$0	\$0	\$5,000	\$0	\$0	\$5,000	0.00%
<b>Total</b>		<b>\$211,683</b>	<b>\$191,818</b>	<b>\$195,750</b>	<b>\$229,550</b>	<b>\$78,582</b>	<b>\$207,350</b>	<b>\$228,600</b>	<b>-0.41%</b>

## Capital Outlay

## MADACC 2019 Budget

Line Item	Account Description	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual (6 mos)	2018 Estimate (12 mos)	2019 Proposed Budget	% Change From 2018
9050	Vehicle Replacement	\$23,463	\$25,125	\$25,212	\$27,000	\$24,544	\$24,544	\$27,000	0.00%
9010	Equipment Purchase	\$0	\$0	\$0	\$5,000	\$1,374	\$1,374	\$5,000	0.00%
9100	IT Equipment/Software	\$0	\$2,988	\$3,600	\$4,000	\$1,548	\$3,500	\$4,000	0.00%
9200	Office Equipment	\$1,100	\$0	\$150	\$1,000	\$0	\$1,000	\$1,000	0.00%
5740	ASPCA Grant Expenditures	\$4,278	\$0	\$0	\$0	\$0	\$0	\$0	
5740.1	Best Friends Grant Expenditures	\$16,283	\$0	\$0	\$0	\$0	\$0	\$0	
5740.2	FOM Grant Expenditures	\$0	\$14,700	\$0	\$0	\$0	\$0	\$0	
5740.3	Spay/Neuter Donation Exp	\$0	\$1,430	\$0	\$1,000	\$0	\$0	\$5,000	400.00%
5740.4	Shelter Improvement Don Exp	\$0	\$0	\$0	\$1,000	\$0	\$0	\$2,000	100.00%
5740.5	Petfinder Grant Expenditures	\$0	\$795	\$0	\$0	\$0	\$0	\$0	
5740.6	Animal Medical Donation Exp	\$0	\$0	\$1,730	\$1,000	\$386	\$0	\$2,000	100.00%
<b>Total</b>		<b>\$45,124</b>	<b>\$45,038</b>	<b>\$30,692</b>	<b>\$40,000</b>	<b>\$27,852</b>	<b>\$30,418</b>	<b>\$46,000</b>	<b>15.00%</b>

## Capital Projects Fund Summary

## MADACC 2019 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual (6 mos)	2018 Estimate (12 mos)	2019 Proposed Budget	% Change From 2018
<b>Capital Projects Fund Revenue</b>								
Equipment Reserve: Billing to Members	\$30,000	\$30,000	\$30,000	\$0	\$0	\$0	\$0	
Building Reserve: Billing to Members	\$20,000	\$20,000	\$20,000	\$0	\$0	\$0	\$0	
Transfer from Debt Service Fund	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	
FOM Contribution	\$5,000	\$43,514	\$0	\$0	\$0	\$0	\$0	
Transfer from General Fund	\$0	\$20,913	\$0	\$0	\$0	\$0	\$0	
Bequest	\$83,491	\$0	\$0	\$0	\$0	\$0	\$0	
Proceeds, Promissory Note	\$3,200,000	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$3,738,491</b>	<b>\$114,427</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Capital Projects Fund Expenses</b>								
HVAC Loan Repayment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Projects Total	\$1,249,551	\$2,127,408	\$19,634	\$45,000	\$0	\$37,000	\$35,000	-22.22%
Transfer to Debt Service	\$0	\$170,000	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,249,551</b>	<b>\$2,297,408</b>	<b>\$19,634</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$37,000</b>	<b>\$35,000</b>	<b>-22.22%</b>
<b>Surplus (Deficit)</b>	<b>\$2,488,940</b>	<b>(\$2,182,981)</b>	<b>\$30,366</b>	<b>(\$45,000)</b>	<b>\$0</b>	<b>(\$37,000)</b>	<b>(\$35,000)</b>	

\*\*\*Due to the large fund balance in Capital Projects, the budgeted \$35,000 of Capital Projects expenses will be taken out of reserves rather than being billed to members.

## MADACC Capital Improvements Projects 2015 - 2029

Project Name	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Security System			\$30,000													\$30,000
Radios	\$65,000															\$65,000
Electric Gate					\$25,000											\$25,000
Office Furniture		\$30,000														\$30,000
Blacktop Parking Lots				\$10,000												\$10,000
Washer/Dryer				\$15,000			\$10,000			\$15,000			\$10,000			\$50,000
New Roof								\$50,000								\$50,000
New Rooftop HVAC Unit							\$30,000			\$30,000			\$30,000			\$90,000
Replace Generator						\$30,000										\$30,000
Exterior Building Maintenance									\$50,000							\$50,000
Replace Cat Condos Front Office						\$20,000										\$20,000
Replace Dishwasher												\$15,000				\$15,000
Medical Equipment Purchase (pending budget amendment)				\$10,000	\$10,000											\$20,000
Crematory Relining											\$35,000					\$35,000
<b>Total</b>	<b>\$65,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$50,000</b>	<b>\$40,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$45,000</b>	<b>\$35,000</b>	<b>\$15,000</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$520,000</b>
<b>Starting Balance</b>	<b>\$229,284</b>	<b>\$2,718,224</b>	<b>\$535,243</b>	<b>\$565,609</b>	<b>\$530,609</b>	<b>\$495,609</b>	<b>\$495,609</b>	<b>\$505,609</b>	<b>\$505,609</b>	<b>\$505,609</b>	<b>\$510,609</b>	<b>\$525,609</b>	<b>\$560,609</b>	<b>\$570,609</b>	<b>\$620,609</b>	
<b>Ending Balance</b>	<b>\$2,718,224</b>	<b>\$535,243</b>	<b>\$565,609</b>	<b>\$530,609</b>	<b>\$495,609</b>	<b>\$495,609</b>	<b>\$505,609</b>	<b>\$505,609</b>	<b>\$505,609</b>	<b>\$510,609</b>	<b>\$525,609</b>	<b>\$560,609</b>	<b>\$570,609</b>	<b>\$620,609</b>	<b>\$670,609</b>	

\*\*\* 2015 and 2016 reflect totals reflect monies borrowed and spent for renovation project.

**Debt Service Fund**

**MADACC 2019 Budget**

	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2018 Actual (6 mos)</b>	<b>2018 Estimate (12 mos)</b>	<b>2019 Proposed Budget</b>	<b>% Change From 2018</b>
<b>Revenue</b>								
Billings to Members--Debt Service Fund	\$200,000.00	\$200,000.00	\$182,637.00	\$239,145.00	\$36,721.00	\$239,145.00	\$234,019.00	-2.14%
Transfer from Capital Fund	\$0.00	\$170,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Transfer from General Fund	\$0.00	\$400,000.00	\$751.00	\$0.00	\$0.00	\$0.00	\$0.00	
General obligation notes issued	\$0.00	\$2,500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Premium on general obligation note	\$0.00	\$57,483.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total</b>	<b>\$200,000</b>	<b>\$3,327,483</b>	<b>\$183,388</b>	<b>\$239,145</b>	<b>\$36,721</b>	<b>\$239,145</b>	<b>\$234,019</b>	<b>-2.14%</b>
<b>Expense</b>								
Interest Payment 5 yr Direct Loan	\$0.00	\$70,751.00	\$14,978.00	\$12,650.00	\$6,325.00	\$12,650.00	\$9,488.00	-25.00%
Principal Payment 5 yr Direct Loan	\$0.00	\$3,200,000.00	\$115,000.00	\$115,000.00	\$0.00	\$115,000.00	\$115,000.00	0.00%
Interest Payment 15 yr General Obligation Loan	\$0.00	\$0.00	\$2,695.00	\$61,531.00	\$30,766.00	\$61,531.00	\$59,531.00	-3.25%
Principal Payment 15 yr General Obligation Loan	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	0.00%
December 1 Interest Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Record Previous Year Audit Entry**	\$0.00	\$0.00	\$57,483.00	\$0.00	\$0.00	\$0.00	\$0.00	
Transfer to Capital Projects Fund	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total</b>	<b>\$400,000</b>	<b>\$3,270,751</b>	<b>\$240,156</b>	<b>\$239,181</b>	<b>\$37,091</b>	<b>\$239,181</b>	<b>\$234,019</b>	<b>-2.16%</b>
<b>Surplus (Deficit)</b>	<b>(\$200,000)</b>	<b>\$56,732</b>	<b>(\$56,768)</b>	<b>(\$36)</b>	<b>(\$370)</b>	<b>(\$36)</b>	<b>\$0</b>	

\*\*Reflects unrecorded prepaid debt service expenditure journal entry posted by auditor in 2016

**Debt Service Schedule**

**MADACC Building**

\*\*\*Amended 4/25/2017 to reflect actual financing cost. See Debt Service Fund - page 19\*\*\*

15 year General Obligation Bond								5 year Direct Loan						Combined Bond plus Loan			
Sale date:		12/6/2016						Loan Date		12/20/2016							
Settlement date:		12/20/2016						Principal		\$575,000							
Principal		\$1,925,000		Premium:		\$57,483											
Date	Principal Balance	Principal Payment	Coupon	Period Int	Interest Payment	Premium	Period Total	Date	Principal Balance	Principal Payment	Coupon	Interest Payment	Period Total	Period Total	AnnualTotal		
6/1/2017	\$1,925,000.00		4.00%	\$1,000.00	\$28,412.59	\$28,412.59	\$0.00	5/31/2017	\$575,000.00		2.75%	\$7,071.70	\$7,071.70	\$7,071.70			
12/1/2017	\$1,875,000.00	\$50,000.00	4.00%	\$1,000.00	\$31,765.63	\$29,070.41	\$52,695.22	11/30/2017	\$460,000.00	\$115,000.00	2.75%	\$7,906.25	\$122,906.25	\$175,601.47	\$182,673.17		
6/1/2018	\$1,875,000.00		4.00%	\$1,000.00	\$30,765.63		\$30,765.63	5/31/2018	\$460,000.00		2.75%	\$6,325.00	\$6,325.00	\$37,090.63			
12/1/2018	\$1,825,000.00	\$50,000.00	4.00%	\$1,000.00	\$30,765.63		\$80,765.63	11/30/2018	\$345,000.00	\$115,000.00	2.75%	\$6,325.00	\$121,325.00	\$202,090.63	\$239,181.26		
6/1/2019	\$1,825,000.00		4.00%	\$1,000.00	\$29,765.63		\$29,765.63	5/31/2019	\$345,000.00		2.75%	\$4,743.75	\$4,743.75	\$34,509.38			
12/1/2019	\$1,775,000.00	\$50,000.00	4.00%	\$1,000.00	\$29,765.63		\$79,765.63	11/30/2019	\$230,000.00	\$115,000.00	2.75%	\$4,743.75	\$119,743.75	\$199,509.38	\$234,018.76		
6/1/2020	\$1,775,000.00		4.00%	\$1,000.00	\$28,765.63		\$28,765.63	5/31/2020	\$230,000.00		2.75%	\$3,162.50	\$3,162.50	\$31,928.13			
12/1/2020	\$1,725,000.00	\$50,000.00	4.00%	\$1,000.00	\$28,765.63		\$78,765.63	11/30/2020	\$115,000.00	\$115,000.00	2.75%	\$3,162.50	\$118,162.50	\$196,928.13	\$228,856.26		
6/1/2021	\$1,725,000.00		4.00%	\$1,000.00	\$27,765.63		\$27,765.63	5/31/2021	\$115,000.00		2.75%	\$1,581.25	\$1,581.25	\$29,346.88			
12/1/2021	\$1,675,000.00	\$50,000.00	4.00%	\$1,000.00	\$27,765.63		\$77,765.63	11/30/2021	\$0.00	\$115,000.00	2.75%	\$1,581.25	\$116,581.25	\$194,346.88	\$223,693.76		
6/1/2022	\$1,675,000.00		3.00%	\$2,250.00	\$26,765.63		\$26,765.63							\$26,765.63			
12/1/2022	\$1,525,000.00	\$150,000.00	3.00%	\$2,250.00	\$26,765.63		\$176,765.63							\$176,765.63	\$203,531.26		
6/1/2023	\$1,525,000.00		3.00%	\$2,250.00	\$24,515.63		\$24,515.63							\$24,515.63			
12/1/2023	\$1,375,000.00	\$150,000.00	3.00%	\$2,250.00	\$24,515.63		\$174,515.63							\$174,515.63	\$199,031.26		
6/1/2024	\$1,375,000.00		3.00%	\$2,250.00	\$22,265.63		\$22,265.63							\$22,265.63			
12/1/2024	\$1,225,000.00	\$150,000.00	3.00%	\$2,250.00	\$22,265.63		\$172,265.63							\$172,265.63	\$194,531.26		
6/1/2025	\$1,225,000.00		4.00%	\$3,500.00	\$20,015.63		\$20,015.63							\$20,015.63			
12/1/2025	\$1,050,000.00	\$175,000.00	4.00%	\$3,500.00	\$20,015.63		\$195,015.63							\$195,015.63	\$215,031.26		
6/1/2026	\$1,050,000.00		3.00%	\$2,625.00	\$16,515.63		\$16,515.63							\$16,515.63			
12/1/2026	\$875,000.00	\$175,000.00	3.00%	\$2,625.00	\$16,515.63		\$191,515.63							\$191,515.63	\$208,031.26		
6/1/2027	\$875,000.00		3.00%	\$2,625.00	\$13,890.63		\$13,890.63							\$13,890.63			
12/1/2027	\$700,000.00	\$175,000.00	3.00%	\$2,625.00	\$13,890.63		\$188,890.63							\$188,890.63	\$202,781.26		
6/1/2028	\$700,000.00		3.00%	\$2,625.00	\$11,265.63		\$11,265.63							\$11,265.63			
12/1/2028	\$525,000.00	\$175,000.00	3.00%	\$2,625.00	\$11,265.63		\$186,265.63							\$186,265.63	\$197,531.26		
6/1/2029	\$525,000.00		3.125%	\$2,734.38	\$8,640.63		\$8,640.63							\$8,640.63			
12/1/2029	\$350,000.00	\$175,000.00	3.125%	\$2,734.38	\$8,640.63		\$183,640.63							\$183,640.63	\$192,281.26		
6/1/2030	\$350,000.00		3.25%	\$2,843.75	\$5,906.25		\$5,906.25							\$5,906.25			
12/1/2030	\$175,000.00	\$175,000.00	3.25%	\$2,843.75	\$5,906.25		\$180,906.25							\$180,906.25	\$186,812.50		
6/1/2031	\$175,000.00		3.50%	\$3,062.50	\$3,062.50		\$3,062.50							\$3,062.50			
12/1/2031	\$0.00	\$175,000.00	3.50%	\$3,062.50	\$3,062.50		\$178,062.50							\$178,062.50	\$181,125.00		
<b>Total</b>		<b>\$1,925,000.00</b>			<b>\$599,990.84</b>	<b>\$57,483.00</b>	<b>\$2,467,507.84</b>			<b>\$575,000.00</b>		<b>\$39,531.25</b>	<b>\$614,531.25</b>		<b>\$3,089,110.79</b>		

## Special Revenue Fund Summary

## MADACC 2019 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2018 Actual (6 mos)	2018 Estimate (12 mos)	2019 Proposed Budget	% Change From 2018
<b>Special Revenue Fund Revenue</b>								
License Fees	\$284,432	\$290,602	\$290,020	\$285,000	\$232,010	\$294,000	\$294,000	3.16%
License Fee Handling Retainage	(\$142,216)	(\$145,301)	(\$145,010)	(\$142,500)	(\$116,005)	(\$147,000)	(\$147,000)	3.16%
Ordinance Fees	\$53,198	\$51,680	\$53,425	\$50,000	\$27,136	\$52,000	\$50,000	0.00%
<b>Total</b>	<b>\$195,414</b>	<b>\$196,981</b>	<b>\$198,435</b>	<b>\$192,500</b>	<b>\$143,141</b>	<b>\$199,000</b>	<b>\$197,000</b>	<b>2.34%</b>
<b>Special Revenue Fund Expenses</b>								
License Fees	\$142,216	\$145,301	\$145,010	\$142,500	\$116,005	\$147,000	\$147,000	3.16%
Ordinance Fees	\$53,198	\$51,680	\$53,425	\$50,000	\$27,136	\$52,000	\$50,000	0.00%
<b>Total</b>	<b>\$195,414</b>	<b>\$196,981</b>	<b>\$198,435</b>	<b>\$192,500</b>	<b>\$143,141</b>	<b>\$199,000</b>	<b>\$197,000</b>	<b>2.34%</b>
<b>Surplus (Deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	



## Reserve Accumulation & Fund Balances

## MADACC 2019 Budget

	2015 Actual	2016 Actual	2017 Actual	2018 Proposed Budget	2018 Actual (6 mos)	2018 Estimate (12 mos)	2019 Proposed Budget	% Change From 2017
<b>General Fund</b>								
Beginning Balance (Jan. 1)	\$569,187	\$652,671	\$346,517	\$295,274	\$613,629	\$613,629	\$836,393	183.26%
Operating - Net Revenue (Expense)	\$83,484	(\$306,154)	\$267,112	\$465	\$349,855	\$222,764	\$260	-44.11%
Ending Balance (Dec. 31)	\$652,671	\$346,517	\$613,629	\$295,739	\$963,484	\$836,393	\$836,653	182.90%
<b>Capital Projects Fund</b>								
Beginning Balance (Jan. 1)	\$229,284	\$2,718,224	\$535,243	\$164,726	\$565,609	\$565,609	\$528,609	220.90%
Net Revenue (Expense)	\$2,488,940	(\$2,182,981)	\$30,366	(\$45,000)	\$0	(\$37,000)	(\$35,000)	
Ending Balance (Dec. 31)	\$2,718,224	\$535,243	\$565,609	\$119,726	\$565,609	\$528,609	\$493,609	312.28%
<b>Debt Service Fund</b>								
Beginning Balance (Jan. 1)	\$200,036	\$36	\$56,768	\$36	\$36	\$36	\$0	-100.00%
Net Revenue (Expense)	(\$200,000)	\$56,732	(\$56,768)	(\$36)	(\$370)	(\$36)	\$0	
Ending Balance (Dec. 31)	\$36	\$56,768	\$0	\$0	(\$334)	\$0	\$0	
<b>Special Revenue Fund</b>								
Beginning Balance (Jan. 1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Net Revenue (Expense)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Ending Balance (Dec. 31)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>All Funds Ending Balance (Dec. 31)</b>	<b>\$3,370,931</b>	<b>\$938,528</b>	<b>\$1,179,238</b>	<b>\$415,465</b>	<b>\$1,528,759</b>	<b>\$1,365,002</b>	<b>\$1,330,262</b>	<b>220.19%</b>

## Member Billing - Operations

## MADACC 2019 Budget

2019 Proposed Operating Budget = \$2,231,719

Municipality	Animals Handled			3-Year Total	3-Year Average	Percent of Total	Member Billing
	2015	2016	2017				
Bayside	6	5	8	19	6.33	0.07	\$1,486.82
Brown Deer	64	97	59	220	73.33	0.77	\$17,215.83
Cudahy	167	115	151	433	144.33	1.52	\$33,883.88
Fox Point	8	11	17	36	12.00	0.13	\$2,817.14
Franklin	116	106	129	351	117.00	1.23	\$27,467.07
Glendale	53	62	67	182	60.67	0.64	\$14,242.18
Greendale	70	35	49	154	51.33	0.54	\$12,051.08
Greenfield	255	216	212	683	227.67	2.39	\$53,447.32
Hales Corners	24	23	27	74	24.67	0.26	\$5,790.78
Milwaukee	7,949	7,170	6,922	22,041	7,347.00	77.29	\$1,724,791.04
Oak Creek	190	154	171	515	171.67	1.81	\$40,300.68
River Hills	4	5	2	11	3.67	0.04	\$860.79
Saint Francis	56	82	65	203	67.67	0.71	\$15,885.51
Shorewood	17	42	29	88	29.33	0.31	\$6,886.33
South Milwaukee	160	160	226	546	182.00	1.91	\$42,726.55
Wauwatosa	190	213	212	615	205.00	2.16	\$48,126.06
West Allis	704	701	630	2,035	678.33	7.14	\$159,246.39
West Milwaukee	91	69	95	255	85.00	0.89	\$19,954.71
Whitefish Bay	18	19	21	58	19.33	0.20	\$4,538.72
<b>TOTALS</b>	<b>10,142</b>	<b>9,285</b>	<b>9,092</b>	<b>28,519</b>	<b>9,506.33</b>	<b>100.00</b>	<b>\$2,231,718.87</b>

## Member Billing - Capital Projects

## MADACC 2019 Budget

2019 Proposed Capital Budget = \$35,000\*

Municipality	Animals Handled			3-Year Total	3-Year Average	Percent of Total	Member Billing
	2015	2016	2017				
Bayside	6	5	8	19	6.33	0.07	\$0.00
Brown Deer	64	97	59	220	73.33	0.77	\$0.00
Cudahy	167	115	151	433	144.33	1.52	\$0.00
Fox Point	8	11	17	36	12.00	0.13	\$0.00
Franklin	116	106	129	351	117.00	1.23	\$0.00
Glendale	53	62	67	182	60.67	0.64	\$0.00
Greendale	70	35	49	154	51.33	0.54	\$0.00
Greenfield	255	216	212	683	227.67	2.39	\$0.00
Hales Corners	24	23	27	74	24.67	0.26	\$0.00
Milwaukee	7,949	7,170	6,922	22,041	7,347.00	77.29	\$0.00
Oak Creek	190	154	171	515	171.67	1.81	\$0.00
River Hills	4	5	2	11	3.67	0.04	\$0.00
Saint Francis	56	82	65	203	67.67	0.71	\$0.00
Shorewood	17	42	29	88	29.33	0.31	\$0.00
South Milwaukee	160	160	226	546	182.00	1.91	\$0.00
Wauwatosa	190	213	212	615	205.00	2.16	\$0.00
West Allis	704	701	630	2,035	678.33	7.14	\$0.00
West Milwaukee	91	69	95	255	85.00	0.89	\$0.00
Whitefish Bay	18	19	21	58	19.33	0.20	\$0.00
<b>TOTALS</b>	<b>10,142</b>	<b>9,285</b>	<b>9,092</b>	<b>28,519</b>	<b>9,506.33</b>	<b>100.00</b>	<b>\$0.00</b>

\*Due to the large fund balance in Capital Projects, the budgeted \$35,000 of Capital Projects expenses will be taken out of reserves rather than being billed to members.

**Member Billing - Debt Service Fund**

**MADACC 2019 Budget**

2019 1st Installment 15 yr Genral Obligation Loan Interest (2nd Qtr)	\$29,765.63
2019 1st Installment 5 yr Direct Loan Interest (2nd Qtr)	\$4,743.75
	<u>\$34,509.38</u>
2019 2nd Installment 15 yr General Obligation Loan Principal (4th Qtr)	\$50,000.00
2019 2nd Installment 15 yr Genral Obligation Loan Interest (2nd Qtr)	\$29,765.63
2019 2nd Installment 5 yr Direct Loan Principal (2nd Qtr)	\$115,000.00
2019 2nd Installment 5 yr Direct Loan Interest (2nd Qtr)	\$4,743.75
	<u>\$199,509.38</u>
	<u><u>Grand Total</u></u>
	<u>\$234,018.76</u>

Municipality	Equalized Value	Valuation		Member	
		Percentage	1st Installment	2nd Installment	Billing
Bayside	635,572,500	1.06	\$364.38	\$2,106.58	\$2,470.96
Brown Deer	936,334,500	1.56	\$536.81	\$3,103.45	\$3,640.26
Cudahy	960,825,800	1.60	\$550.85	\$3,184.62	\$3,735.47
Fox Point	1,141,765,000	1.90	\$654.58	\$3,784.34	\$4,438.92
Franklin	3,924,067,400	6.52	\$2,249.70	\$13,006.19	\$15,255.89
Glendale	1,822,551,800	3.03	\$1,044.88	\$6,040.79	\$7,085.67
Greendale	1,402,643,600	2.33	\$804.15	\$4,649.01	\$5,453.16
Greenfield	2,867,348,900	4.76	\$1,643.87	\$9,503.73	\$11,147.60
Hales Corners	670,550,800	1.11	\$384.43	\$2,222.52	\$2,606.95
Milwaukee	26,518,738,800	44.06	\$15,203.39	\$87,895.47	\$103,098.85
Oak Creek	3,284,231,300	5.46	\$1,882.87	\$10,885.47	\$12,768.35
River Hills	456,345,800	0.76	\$261.63	\$1,512.54	\$1,774.17
Saint Francis	582,852,200	0.97	\$334.15	\$1,931.84	\$2,266.00
Shorewood	1,560,876,100	2.59	\$894.86	\$5,173.47	\$6,068.33
South Milwaukee	1,173,649,500	1.95	\$672.86	\$3,890.02	\$4,562.88
Wauwatosa	6,007,585,200	9.98	\$3,444.19	\$19,911.94	\$23,356.13
West Allis	3,720,590,900	6.18	\$2,133.04	\$12,331.77	\$14,464.81
West Milwaukee	287,271,000	0.48	\$164.69	\$952.15	\$1,116.84
Whitefish Bay	2,239,714,700	3.72	\$1,284.04	\$7,423.46	\$8,707.50
<b>TOTALS</b>	<b>60,193,515,800</b>	<b>100.00</b>	<b>\$34,509.38</b>	<b>\$199,509.38</b>	<b>\$234,018.76</b>

## Member Billing - Total

Municipality	Prior-Year Total Member Billing			2019 Member Billing			Total Member Billing
	2016	2017	2018	Operations	Capital	Debt Service	
Bayside	3,118.04	2,904.86	3,716.95	1,486.82	0.00	2,470.96	3,957.78
Brown Deer	13,672.20	15,032.32	19,941.68	17,215.83	0.00	3,640.26	20,856.08
Cudahy	35,388.96	36,530.26	35,206.69	33,883.88	0.00	3,735.47	37,619.35
Fox Point	7,605.02	7,033.08	6,773.68	2,817.14	0.00	4,438.92	7,256.06
Franklin	31,950.16	33,743.11	39,924.45	27,467.07	0.00	15,255.89	42,722.95
Glendale	29,864.02	24,379.35	23,426.71	14,242.18	0.00	7,085.67	21,327.85
Greendale	16,658.02	17,797.69	15,868.90	12,051.08	0.00	5,453.16	17,504.24
Greenfield	68,160.13	63,394.44	61,930.56	53,447.32	0.00	11,147.60	64,594.92
Hales Corners	7,014.28	6,244.90	7,246.68	5,790.78	0.00	2,606.95	8,397.73
Milwaukee	1,796,832.58	1,799,059.40	1,804,526.15	1,724,791.04	0.00	103,098.85	1,827,889.89
Oak Creek	52,189.70	50,714.32	51,899.88	40,300.68	0.00	12,768.35	53,069.03
River Hills	3,020.68	2,682.69	2,966.38	860.79	0.00	1,774.17	2,634.96
Saint Francis	15,977.48	15,738.12	17,832.73	15,885.51	0.00	2,266.00	18,151.51
Shorewood	11,277.80	10,909.55	13,400.83	6,886.33	0.00	6,068.33	12,954.66
South Milwaukee	38,755.42	37,758.02	38,312.51	42,726.55	0.00	4,562.88	47,289.43
Wauwatosa	56,454.39	56,626.96	68,033.24	48,126.06	0.00	23,356.13	71,482.19
West Allis	141,059.90	148,326.50	165,875.35	159,246.39	0.00	14,464.81	173,711.21
West Milwaukee	18,880.76	19,715.58	18,090.82	19,954.71	0.00	1,116.84	21,071.55
Whitefish Bay	11,542.90	10,343.37	13,029.99	4,538.72	0.00	8,707.50	13,246.22
<b>TOTALS</b>	<b>2,359,422.42</b>	<b>2,358,934.55</b>	<b>2,408,004.20</b>	<b>2,231,718.87</b>	<b>0.00</b>	<b>234,018.76</b>	<b>2,465,737.63</b>

Annual % Change

0.0%

2.1%

2.4%