

# Milwaukee Area Domestic Animal Control Commission

## MADACC

2025 Annual Operating Budget

**October 15, 2024**



# Table of Contents

<b>Budget Highlights.....</b>	<b>1</b>
<b>Mission Statement, Purpose, Organization Goals &amp; Objectives.....</b>	<b>3</b>
<b>Organizational Chart.....</b>	<b>8</b>
<b>Annual Animal Intake &amp; Outcome Chart.....</b>	<b>9</b>
<b>Revenue Comparison Chart.....</b>	<b>10</b>
<b>Overall Summary.....</b>	<b>11</b>
<b>General Fund Summary.....</b>	<b>12</b>
<b>Revenues.....</b>	<b>13</b>
<b>Personnel Costs.....</b>	<b>14</b>
<b>Contracted Services.....</b>	<b>15</b>
<b>Materials &amp; Supplies.....</b>	<b>16</b>
<b>Capital Outlay.....</b>	<b>17</b>
<b>Capital Projects Fund Summary .....</b>	<b>18</b>
<b>Capital Improvements Projects 2023 - 2033 .....</b>	<b>19</b>
<b>Debt Service Fund Summary .....</b>	<b>20</b>
<b>Debt Service Schedule .....</b>	<b>21</b>
<b>Special Revenue Fund .....</b>	<b>22</b>
<b>Reserve Accumulation &amp; Fund Balance.....</b>	<b>23</b>
<b>Member Billing Spreadsheets</b>	
<b>Operations.....</b>	<b>24</b>
<b>Capital Projects.....</b>	<b>25</b>
<b>Debt Service Fund.....</b>	<b>26</b>
<b>Totals.....</b>	<b>27</b>

## **2025 MADACC Budget Highlights**

MADACC strives to provide animal control and sheltering services for the 19 municipalities that comprise Milwaukee County in a cost efficient manner.

**Organizational Chart (page 8):** The only significant change from last year is adding the approved third veterinarian to the Medical Department.

**Overall Summary (page 11):** We anticipated a shortfall in 2024 of -\$147,224. For 2025 we will still be operating with a shortfall of approximately \$160,846, comprised of -\$55,846 and a deficit of \$105,000 from the Capital Project Revenue Fund due to waiving member contributions for several budget years.

**General Fund Summary (page 12):** For the 2024 we anticipated an operating deficit of -\$42,224. By comparison, we will have a -\$55,846 deficit comprised of material and supply cost increases and personnel cost increases.

**Revenues (page 13):** The 2024 budget reflected a 4.0% increase in Billings to Members. For 2025, we have budgeted for a 3.2% increase in Billings to Members.

**Personnel Costs (page 14):** We are proposing a 2% merit increase in 2025 unless the employee will be brought up to new scale wages which we did not do across the board last year. We are budgeting for a potential 12.21% increase in our personnel costs. It should be noted we have had little turnover since implementing our new pay scales and robust interest in job openings.

**Contracted Services (page 15):** This category has increased by 5.44%.

**Materials and Supplies (page 16):** Total expenses in this account have increased 36.82%. This is an increase of \$98,500 over the budgeted amount for 2024. Costs for medical supplies in particular have seen large increases.

**Capital Outlay (page 17):** We will only be adding one van to our fleet in 2025.

**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 2025. We will evaluate the financial and economic conditions in 2026 to determine if charging this contracted amount will be necessary.

**Debt Service Fund (page 20):** The Debt Service schedule for the Wauwatosa Note for the building renovation is represented in the 2025 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 2025, MADACC will retain 50% of license fees sold at MADACC’s facility as a License Fee Handling Retainage of approximately \$165,000. 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 2025 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. 24 - 27).

## **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 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
- Develop and maintain public awareness campaign for MADACC services and programs including website and brochures
- Research new revenue generating programs and grant opportunities
- Enhance partnerships and collaboration with municipal 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. Services include pick up 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 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

### Objectives:

- Provide pickup of approximately 4,000 animals per year

## **Medical Department**

Medical Department provides medical care services for shelter animals 365 days-a-year. Services performed by the medical department include routine veterinary care, microchipping, testing for infectious disease, medical treatment for urgent conditions, 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 including population management, disease control through cleaning protocols, coordinating animal transfers to placement partners, placement of adoptable animals is done through MADACC's in-house adoption program.

Goals:

- Provide a safe, sanitary environment for all animals and the public
- 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

## **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
- Facilitate adoptions via

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 through education and programming

### 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 educational programming for the community via school visits, attendance at municipal events and holding fundraising or educational events at the shelter
- Increase website, social media, and educational information to update the public on events, activities and information on various animal related topics
- Increase public awareness of animal health issues and stress importance of basic medical care for companion animals

## **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
- Generate statistical data to set baselines for making informed decisions to advance future MADACC goals and objectives

## **Adoption 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:

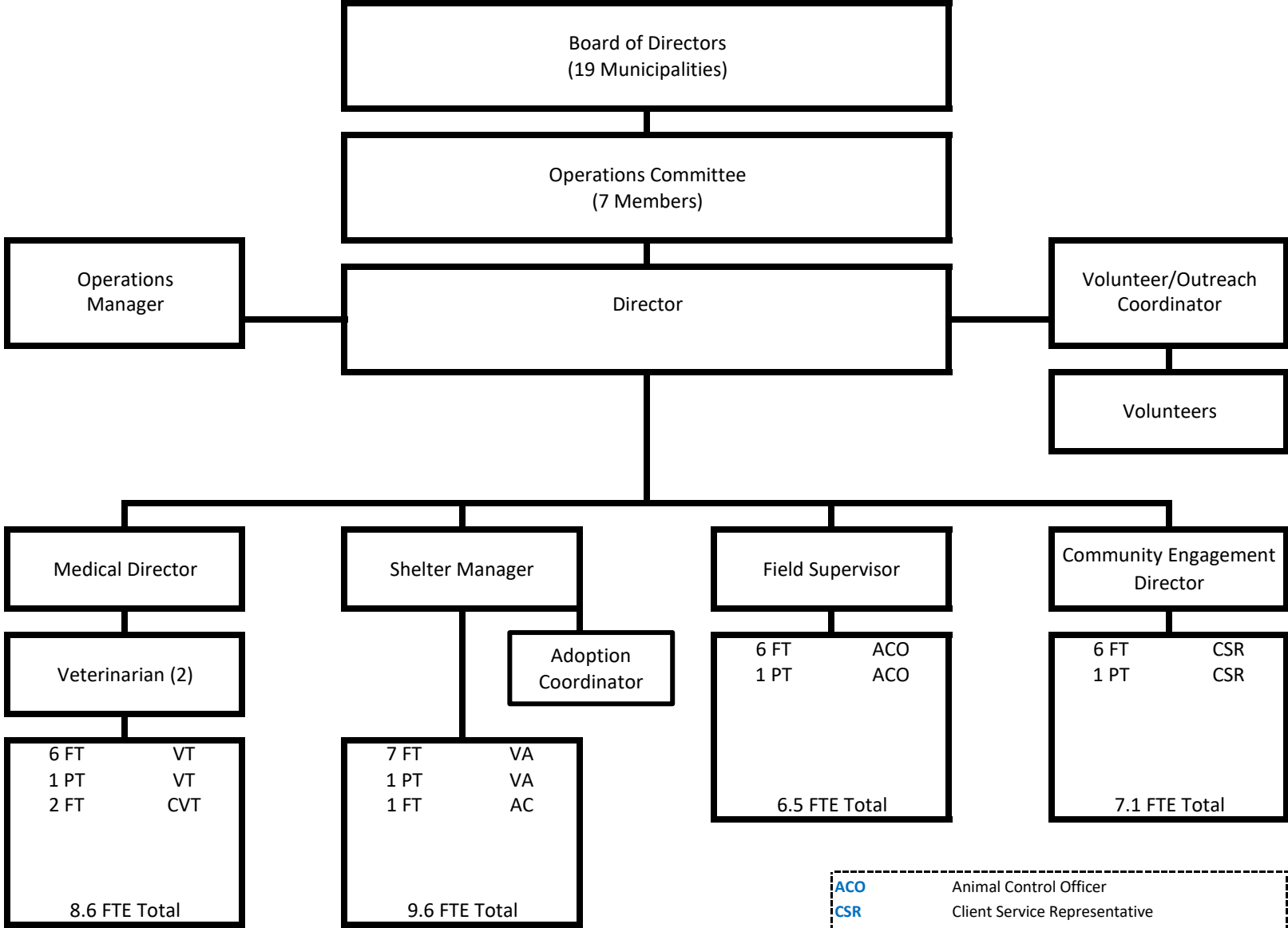
- Increase the live outcomes for both dogs and cats
- Provide accurate, appropriate and complete information to the about our adoption program and our foster programs
- Make sure animals are scheduled for appropriate medical care and vetting prior to adoption
- Increase the number of foster homes that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

### Objectives:

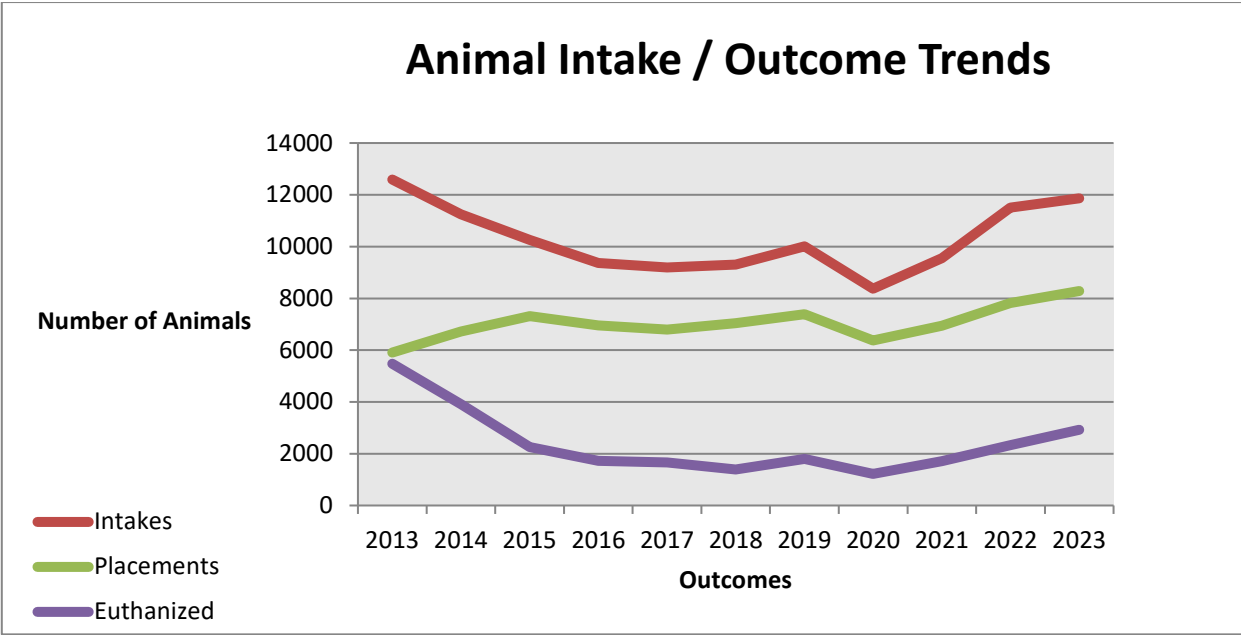
- Develop adoption programs with detailed instructions for volunteers to alleviate staff involvement in non-essential duties
- Ensure that adopters are given complete information not only about how our adoption program works but also help them understand the post adoption process and their responsibilities 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



ACO	Animal Control Officer
CSR	Client Service Representative
CVT	Certified Veterinary Technician
VA	Veterinary Assistant
AC	Adoption Counselor
VT	Veterinary Technician
FT	Full Time
PT	Part Time
FTE	Full Time Equivalent



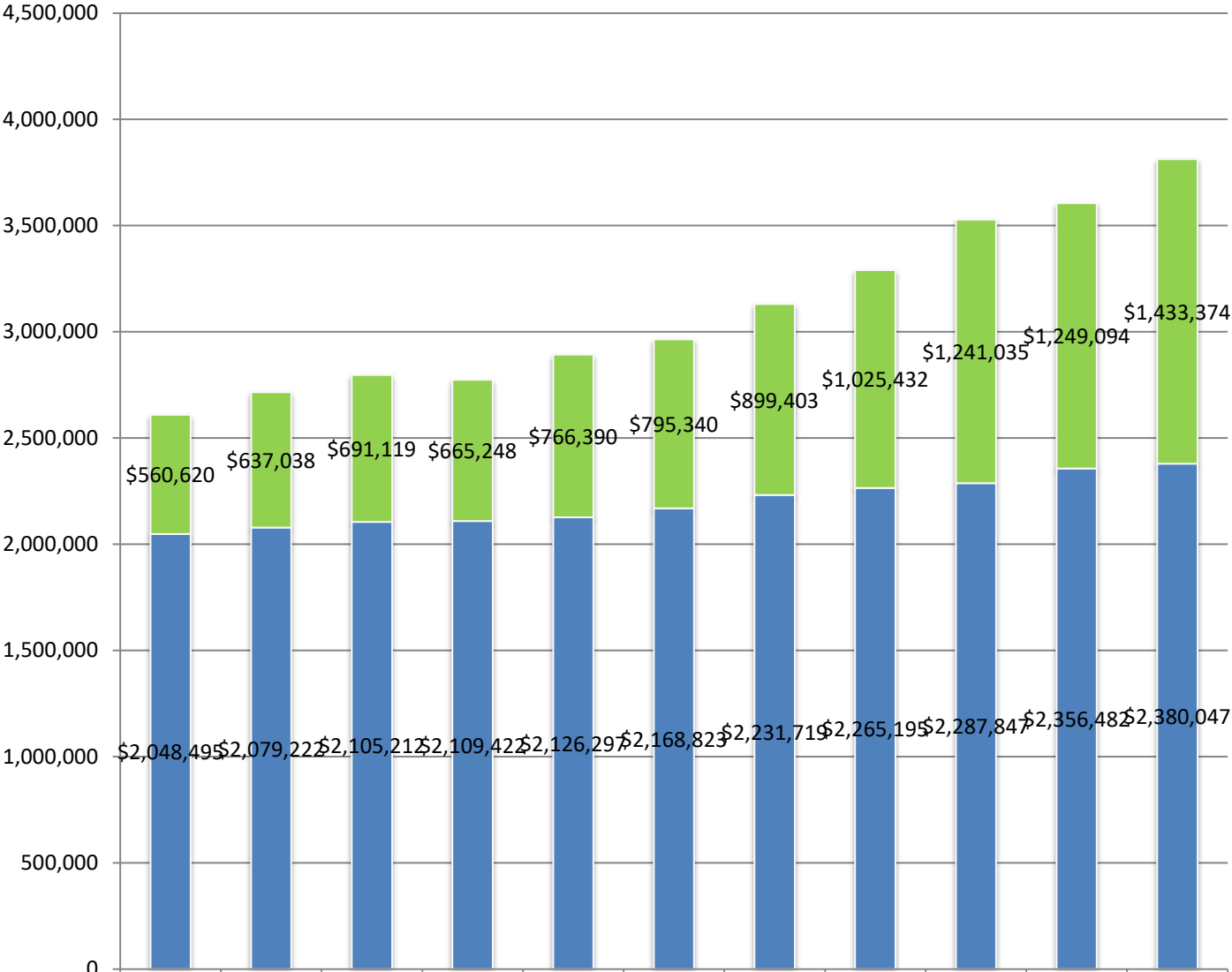
Shelters nationwide are experiencing a significant increase in large dog surrenders and an increase in the length of stay for shelter strays and adoptable animals. Cats for once are having a moment and while their numbers are traditionally high this time of year, their adoptions seem to have increased. The opposite case for dogs.

With many owners being priced out of animal ownership, we are seeing many more animals coming in sick or injured, owned but called stray because of a lack of options to rehome the animal, and at end of life due to the cost of euthanasia at private veterinary clinics.

Encouraging licensing, keeping in place animal limits, and promoting sterilizing dog and cats will be the first line of defense in trying to bring these numbers down. We are also looking to increase the offering of vaccine services.



# Revenue Trends



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Non-Member Revenue	\$560,620	\$637,038	\$691,119	\$665,248	\$766,390	\$795,340	\$899,403	\$1,025,43	\$1,241,03	\$1,249,09	\$1,433,37
Member Billing	\$2,048,49	\$2,079,22	\$2,105,21	\$2,109,42	\$2,126,29	\$2,168,82	\$2,231,71	\$2,265,19	\$2,287,84	\$2,356,48	\$2,380,04

## Overall Summary

## MADACC 2025 Budget

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual (6 mos)	2024 Estimate (12 mos)	2025 Proposed Budget	% Change From 2024
General Fund Revenue	\$3,528,882	\$3,624,018	\$3,778,857	\$3,650,174	\$1,967,403	\$3,775,109	\$4,049,307	10.93%
General Fund Expenses	\$2,930,884	\$3,069,747	\$3,291,029	\$3,692,398	\$1,916,011	\$3,747,349	\$4,105,153	11.18%
Surplus (Deficit)	\$597,998	\$554,271	\$487,828	(\$42,224)	\$51,393	\$27,760	(\$55,846)	32.26%
Capital Project Fund Revenue	\$30,000	\$30,000	\$0	\$0	\$30,000	\$0	\$0	
Capital Project Fund Expense	\$0	\$16,071	\$0	\$105,000	\$0	\$0	\$105,000	0.00%
Surplus (Deficit)	\$30,000	\$13,929	\$0	(\$105,000)	\$30,000	\$0	(\$105,000)	
Debt Service Fund Revenue	\$223,694	\$203,531	\$199,031	\$194,531	\$22,266	\$194,531	\$215,031	10.54%
Debt Service Fund Expense	\$223,694	\$203,531	\$199,031	\$194,531	\$22,266	\$194,531	\$215,031	10.54%
Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Special Revenue Fund Revenue	\$239,775	\$219,090	\$184,742	\$215,000	\$163,103	\$205,000	\$212,500	-1.16%
Special Revenue Fund Expenses	\$239,775	\$219,090	\$184,742	\$215,000	\$163,103	\$205,000	\$212,500	-1.16%
Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>TOTAL REVENUES:</b>	\$4,022,351	\$4,076,639	\$4,162,630	\$4,059,705	\$2,182,772	\$4,174,640	\$4,476,838	10.27%
<b>TOTAL EXPENSES:</b>	\$3,394,353	\$3,508,439	\$3,674,802	\$4,206,929	\$2,101,380	\$4,146,880	\$4,637,684	10.24%
<b>TOTAL SURPLUS ( DEFICIT)</b>	<b>\$627,998</b>	<b>\$568,200</b>	<b>\$487,828</b>	<b>(\$147,224)</b>	<b>\$81,393</b>	<b>\$27,760</b>	<b>(\$160,846)</b>	<b>9.25%</b>



## General Fund Summary

## MADACC 2025 Budget

OPERATING	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual (6 mos)	2024 Estimate (12 mos)	2025 Proposed Budget	% Change From 2024
<b>Revenue</b>								
Billings to Members	\$2,287,847	\$2,356,482	\$2,380,047	\$2,475,249	\$1,237,624	\$2,475,249	\$2,554,457	3.20%
Billings to Members--DR/RA*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Licenses and Permits	\$169,854	\$152,975	\$131,769	\$165,000	\$148,674	\$150,000	\$165,000	0.00%
Public Charges for Services	\$862,867	\$851,897	\$791,506	\$830,650	\$360,767	\$758,850	\$873,300	5.13%
Interest Income	\$762	\$21,062	\$68,616	\$35,000	\$43,665	\$130,000	\$180,000	414.29%
Other Revenue	\$207,552	\$241,602	\$406,919	\$144,275	\$176,673	\$261,010	\$276,550	91.68%
Transfer in from Capital Projects Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Subtotal</b>	<b>\$3,528,882</b>	<b>\$3,624,018</b>	<b>\$3,778,857</b>	<b>\$3,650,174</b>	<b>\$1,967,403</b>	<b>\$3,775,109</b>	<b>\$4,049,307</b>	<b>10.93%</b>
<b>Expense</b>								
Personnel Costs	\$2,164,483	\$2,226,729	\$2,359,371	\$2,730,398	\$1,320,244	\$2,675,258	\$3,063,653	12.21%
Contracted Services	\$542,309	\$572,996	\$588,857	\$606,500	\$333,406	\$620,341	\$639,500	5.44%
Municipal Services & Deposits	\$5,005	\$4,520	\$5,750	\$4,000	\$1,605	\$3,750	\$4,000	0.00%
Materials & Supplies	\$213,429	\$251,999	\$326,346	\$248,500	\$175,472	\$345,000	\$340,000	36.82%
Capital Outlay	\$5,658	\$13,503	\$10,705	\$103,000	\$85,284	\$103,000	\$58,000	-43.69%
Transfer out to Debt Service Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer out to Capital Projects Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Subtotal</b>	<b>\$2,930,884</b>	<b>\$3,069,747</b>	<b>\$3,291,029</b>	<b>\$3,692,398</b>	<b>\$1,916,011</b>	<b>\$3,747,349</b>	<b>\$4,105,153</b>	<b>11.18%</b>
<b>Surplus (Deficit)</b>	<b>\$597,998</b>	<b>\$554,271</b>	<b>\$487,828</b>	<b>(\$42,224)</b>	<b>\$51,393</b>	<b>\$27,760</b>	<b>(\$55,846)</b>	<b>32.26%</b>

Revenues

MADACC 2025 Budget

Line Item	Account Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual (6 mos)	2024 Estimate (12 mos)	2025 Proposed Budget	% Change From 2024
4150	Billings to Members	\$2,287,847	\$2,356,482	\$2,380,047	\$2,475,249	\$1,237,624	\$2,475,249	\$2,554,457	3.20%
	Billings to Members--DR/RA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Licenses								
4158	Animal License Fees	\$169,854	\$152,975	\$131,769	\$165,000	\$148,674	\$150,000	\$165,000	0.00%
	Public Charges for Services								
4154	Impound Fees	\$56,109	\$50,981	\$42,709	\$51,000	\$15,807	\$37,000	\$42,000	-17.65%
4176	Quarantine Impound Fee	\$3,612	\$2,890	\$2,925	\$3,500	\$2,025	\$3,000	\$3,600	2.86%
4156	Board Fees	\$85,615	\$70,302	\$62,899	\$66,000	\$30,445	\$60,000	\$66,000	0.00%
4180	Rabies Vaccination Fee	\$67,586	\$51,489	\$45,314	\$57,000	\$34,023	\$55,000	\$61,000	7.02%
4159	Trap Deposit	\$6,848	\$7,375	\$8,200	\$6,500	\$2,484	\$4,000	\$5,000	-23.08%
4160	Euthanasia Service Fee	\$48,188	\$47,870	\$41,722	\$44,000	\$24,999	\$45,000	\$47,000	6.82%
4177	Microchip Fee	\$16,466	\$10,573	\$8,265	\$15,000	\$2,881	\$6,000	\$15,500	3.33%
4220	Spay/Neuter Program	\$70,885	\$74,706	\$19,086	\$90,000	\$17,543	\$18,000	\$46,000	-48.89%
4167	Medical Fees	\$3,688	\$3,691	\$4,638	\$3,500	\$1,187	\$2,750	\$8,500	142.86%
4168	Vaccines	\$25,772	\$16,705	\$13,990	\$22,000	\$8,939	\$16,000	\$30,000	36.36%
4170	Adoption Fees	\$461,132	\$499,211	\$527,330	\$460,000	\$215,530	\$500,000	\$515,000	11.96%
4175	ID Tag Revenue	\$114	\$211	\$209	\$150	\$0	\$100	\$200	33.33%
4200	Animal Supplies	\$464	\$0	\$0	\$0	\$0	\$0	\$6,500	
4260	Taxable Supplies Revenue	\$16,388	\$15,893	\$14,219	\$12,000	\$4,904	\$12,000	\$12,000	0.00%
	Service Fee for Credit Card Transactions							\$15,000	
	<b>Subtotal</b>	<b>\$862,867</b>	<b>\$851,897</b>	<b>\$791,506</b>	<b>\$830,650</b>	<b>\$360,767</b>	<b>\$758,850</b>	<b>\$873,300</b>	<b>5.13%</b>
	Investment Income								
4163	Interest Income	\$762	\$21,062	\$68,616	\$35,000	\$43,665	\$130,000	\$180,000	414.29%
	Other Revenues								
4162	Donations	\$102,890	\$129,550	\$322,306	\$110,000	\$113,023	\$200,000	\$220,000	100.00%
4162.1	Spay/Neuter Donations	\$9,119	\$20,706	\$4,322	\$6,000	\$2,514	\$4,000	\$6,500	8.33%
4162.2	Shelter Improvement Donations	\$5,939	\$8,538	\$2,886	\$5,000	\$2,161	\$2,500	\$5,500	10.00%
4162.3	Animal Medical Donations	\$22,474	\$15,862	\$10,124	\$8,000	\$5,268	\$9,000	\$10,000	25.00%
4162.4	Medical Equipment Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Move More Wag More Donations	\$21,684	\$0	\$0	\$0	\$8,058	\$0	\$0	
4165	Misc. Revenue	\$2,647	\$1,331	\$1,816	\$1,000	\$642	\$1,000	\$8,000	700.00%
4179	Pit Bull/Rottweiler Seminar	\$1,362	\$627	\$528	\$500	\$265	\$500	\$825	65.00%
4230	Credit Card Rebate	\$0	\$177	\$250	\$150	\$310	\$310	\$325	
4240	License Process Fee	\$15,418	\$9,575	\$13,735	\$12,000	\$6,951	\$10,000	\$24,000	100.00%
4250	Collars/Leashes	\$1,824	\$1,010	\$286	\$1,500	\$161	\$300	\$1,200	-20.00%
4178	Sales Tax Discount	\$131	\$148	\$166	\$125	\$120	\$200	\$200	60.00%
4169	ASPCA Grant	\$0	\$5,000	\$0	\$0	\$4,000	\$0	\$0	
4169.1	ASPCA Grant-Veterinarian	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4169.2	FOM Grant	\$0	\$45,000	\$0	\$0	\$0	\$0	\$0	
4169.3	Petfinder Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4169.4	Best Friends Grant	\$3,500	\$400	\$0	\$0	\$33,200	\$33,200	\$0	
4169.5	HSUS Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4169.7	Maddie's Fund Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
4169.8	Petco Grant	\$10,000	\$0	\$50,000	\$0	\$0	\$0	\$0	
4169.9	Pet Supplies Plus Grant	\$225	\$0	\$0	\$0	\$0	\$0	\$0	
4197	Sale of Assets	\$5,213	\$0	\$0	\$0	\$0	\$0	\$0	
4164	Insurance Recovery	\$5,126	\$3,678	\$500	\$0	\$0	\$0	\$0	
	<b>Subtotal</b>	<b>\$207,552</b>	<b>\$241,602</b>	<b>\$406,919</b>	<b>\$144,275</b>	<b>\$176,673</b>	<b>\$261,010</b>	<b>\$276,550</b>	<b>91.68%</b>
	Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<b>TOTAL</b>	<b>\$3,528,882</b>	<b>\$3,624,018</b>	<b>\$3,778,857</b>	<b>\$3,650,174</b>	<b>\$1,967,403</b>	<b>\$3,775,109</b>	<b>\$4,049,307</b>	<b>10.93%</b>

**Personnel Costs**

**MADACC 2025 Budget**

Line Item	Account Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual (6 mos)	2024 Estimate (12 mos)	2025 Proposed Budget	% Change From 2024
5201	Salaries / Wages	\$1,467,576	\$1,535,889	\$1,599,183	\$1,841,649	\$873,875	\$1,800,000	\$2,109,778	14.56%
5210	OASI	\$108,025	\$113,217	\$118,535	\$142,799	\$65,123	\$137,700	\$163,311	14.36%
5215	Pension	\$98,885	\$100,459	\$109,964	\$128,799	\$43,417	\$122,400	\$148,355	15.18%
5220	Health Insurance	\$467,819	\$453,214	\$499,169	\$586,858	\$318,353	\$586,858	\$610,940	4.10%
5225	Life Insurance	\$2,665	\$2,835	\$3,473	\$2,293	\$2,087	\$3,300	\$3,269	42.56%
5230	Unemployment Compensation	\$865	\$0	\$0	\$3,000	\$0	\$0	\$3,000	0.00%
5240	Disability Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5221	Dental Insurance	\$0	\$0	\$0	\$0	\$349	\$0	\$0	
5202	Overtime	\$18,648	\$21,115	\$29,047	\$25,000	\$17,040	\$25,000	\$25,000	0.00%
	<b>Total</b>	<b>\$2,164,483</b>	<b>\$2,226,729</b>	<b>\$2,359,371</b>	<b>\$2,730,398</b>	<b>\$1,320,244</b>	<b>\$2,675,258</b>	<b>\$3,063,653</b>	<b>12.21%</b>

**Contracted Services**

**MADACC 2025 Budget**

Line Item	Account Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual (6 mos)	2024 Estimate (12 mos)	2025 Proposed Budget	% Change From 2024
5010	Natural Gas	\$30,012	\$46,926	\$29,734	\$36,000	\$13,572	\$30,000	\$32,500	-9.72%
5020	Maintenance Agreements	\$40,999	\$42,436	\$51,662	\$48,000	\$12,515	\$50,000	\$50,000	4.17%
5030	Electricity	\$48,626	\$57,255	\$61,432	\$58,000	\$24,391	\$60,000	\$65,000	12.07%
5040	Telephone/Internet	\$28,896	\$27,405	\$34,827	\$36,000	\$17,329	\$35,000	\$35,000	-2.78%
5050	Water/Sewer	\$14,024	\$17,359	\$19,134	\$18,000	\$10,462	\$20,000	\$20,000	11.11%
5060	PILOT	\$48,222	\$47,830	\$48,753	\$52,000	\$49,341	\$49,341	\$50,000	-3.85%
5070	Postage	\$19,842	\$18,537	\$18,469	\$18,500	\$8,217	\$19,000	\$19,000	2.70%
5080	Waste Removal	\$18,881	\$24,315	\$23,464	\$21,000	\$14,319	\$28,000	\$30,000	42.86%
5090	Vehicle Maintenance	\$9,337	\$9,176	\$18,480	\$6,000	\$12,203	\$16,000	\$10,000	66.67%
5100	Equipment Maintenance	\$10,582	\$21,782	\$21,554	\$18,000	\$24,414	\$40,000	\$25,000	38.89%
5110	Building Maintenance	\$26,749	\$34,660	\$30,618	\$29,000	\$17,752	\$35,000	\$35,000	20.69%
5120	Snow Removal	\$6,719	\$9,854	\$12,983	\$8,000	\$8,073	\$10,000	\$10,000	25.00%
5230	Lawn Care	\$2,075	\$1,942	\$2,203	\$6,000	\$769	\$4,000	\$5,000	-16.67%
5140	Insurance Payments	\$33,324	\$68,299	\$42,354	\$40,000	\$27,248	\$50,000	\$50,000	25.00%
5150	Fuel / Oil	\$18,689	\$28,541	\$25,477	\$23,000	\$9,118	\$20,000	\$22,500	-2.17%
5160	Legal Services	\$9,996	\$240	\$5,633	\$8,000	\$3,110	\$5,000	\$8,000	0.00%
5170	Fiscal Services	\$16,527	\$17,685	\$18,092	\$18,000	\$8,467	\$19,000	\$19,500	8.33%
5180	Subscription/Membership	\$1,179	\$1,929	\$500	\$1,500	\$293	\$500	\$1,500	0.00%
5190	Training	\$839	\$882	\$885	\$4,000	\$680	\$1,500	\$4,000	0.00%
5195	Audit Services	\$13,670	\$10,650	\$12,926	\$12,500	\$10,559	\$12,000	\$12,500	0.00%
5198	Other Professional	\$5,003	\$3,452	\$9,287	\$5,000	\$9,940	\$12,000	\$5,000	0.00%
5185	Travel	\$2,568	\$2,723	\$1,783	\$4,000	\$1,249	\$2,000	\$4,000	0.00%
5522	Spay/Neuter Program	\$102,066	\$53,708	\$73,643	\$105,000	\$33,562	\$75,000	\$95,000	-9.52%
5370	Advertising	\$2,368	\$1,177	\$2,005	\$3,000	\$1,112	\$2,000	\$3,000	0.00%
5340	Credit Card Services	\$20,057	\$21,832	\$19,581	\$22,000	\$11,326	\$20,000	\$22,000	0.00%
5425	IT Services	\$5,959	\$2,401	\$3,378	\$6,000	\$3,385	\$5,000	\$6,000	0.00%
5750	Run More Wag More	\$5,100	\$0	\$0	\$0	\$0	\$0	\$0	
	<b>Total</b>	<b>\$542,309</b>	<b>\$572,996</b>	<b>\$588,857</b>	<b>\$606,500</b>	<b>\$333,406</b>	<b>\$620,341</b>	<b>\$639,500</b>	<b>5.44%</b>

**Municipal Services &  
Materials and Supplies**

**MADACC 2025 Budget**

Line Item	Account Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual (6 mos)	2024 Estimate (12 mos)	2025 Proposed Budget	% Change From 2024
<b>Municipal Services &amp; Deposits</b>									
528	Trap Deposit Refunds	\$5,005	\$4,520	\$5,750	\$4,000	\$1,605	\$3,750	\$4,000	0.00%
<b>Materials &amp; Supplies</b>									
701	Uniforms	\$2,821	\$706	\$5,205	\$4,000	\$617	\$4,000	\$4,000	0.00%
702	Animal Supplies	\$57,426	\$71,403	\$95,757	\$72,000	\$42,967	\$85,000	\$85,000	18.06%
524	Microchips	\$22,275	\$24,872	\$24,074	\$25,000	\$11,875	\$25,000	\$25,000	0.00%
523	ID Tags	\$96	\$472	\$350	\$300	\$9	\$300	\$300	0.00%
536	Collars/Leashes	\$0	\$348	\$0	\$200	\$0	\$200	\$200	
574.1	Best Friends Grant Expenditure	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
703	Vaccines	\$45,260	\$54,623	\$63,808	\$52,000	\$48,513	\$90,000	\$80,000	53.85%
704	Office Supplies	\$10,624	\$11,805	\$10,857	\$12,000	\$10,316	\$15,000	\$15,000	25.00%
707	Misc. Expenses	\$1,382	\$1,570	\$8,674	\$2,500	\$4,287	\$5,000	\$5,000	100.00%
708	Medical Supplies	\$71,515	\$85,294	\$118,094	\$75,000	\$57,293	\$120,000	\$120,000	60.00%
805	Cash Over & Short	\$2,030	\$906	(\$473)	\$500	(\$405)	\$500	\$500	0.00%
799	Contingency Fund	\$0	\$0	\$0	\$5,000	\$0	\$0	\$5,000	0.00%
<b>Total</b>		<b>\$213,429</b>	<b>\$251,999</b>	<b>\$326,346</b>	<b>\$248,500</b>	<b>\$175,472</b>	<b>\$345,000</b>	<b>\$340,000</b>	<b>36.82%</b>

## Capital Outlay

## MADACC 2025 Budget

Line Item	Account Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual (6 mos)	2024 Estimate (12 mos)	2025 Proposed Budget	% Change From 2024
9050	Vehicle Replacement	\$0	\$0	\$0	\$90,000	\$81,293	\$90,000	\$45,000	-50.00%
9010	Equipment Purchase	\$1,599	\$12,551	\$2,786	\$6,000	\$3,025	\$6,000	\$6,000	0.00%
9100	IT Equipment/Software	\$2,630	\$450	\$7,919	\$6,000	\$966	\$6,000	\$6,000	0.00%
9200	Office Equipment	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	0.00%
5740	ASPCA Grant Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5740.1	Best Friends Grant Expenditures	\$919	\$502	\$0	\$0	\$0	\$0	\$0	
5740.2	FOM Grant Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5740.3	Spay/Neuter Donation Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5740.4	Shelter Improvement Don Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5740.5	Petfinder Grant Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5740.6	Animal Medical Donation Exp	\$510	\$0	\$0	\$0	\$0	\$0	\$0	
5740.7	Medical Equip Donation Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5740.8	HSUS Grant Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
5740.9	Maddie's Fund Grant Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>		<b>\$5,658</b>	<b>\$13,503</b>	<b>\$10,705</b>	<b>\$103,000</b>	<b>\$85,284</b>	<b>\$103,000</b>	<b>\$58,000</b>	<b>-43.69%</b>

## Capital Projects Fund Summary

## MADACC 2025 Budget

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual (6 mos)	2024 Estimate (12 mos)	2025 Proposed Budget	% Change From 2024
<b>Capital Projects Fund Revenue</b>								
Equipment Reserve: Billing to Members	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	
Building Reserve: Billing to Members	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$0	
Transfer from Debt Service Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
FOM Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Bequest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Proceeds, Promissory Note	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</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	\$0	\$16,071	\$0	\$105,000	\$0	\$0	\$105,000	0.00%
Transfer to Debt Service	\$0			\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$0</b>	<b>\$16,071</b>	<b>\$0</b>	<b>\$105,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$105,000</b>	<b>0.00%</b>
<b>Surplus (Deficit)</b>	<b>\$30,000</b>	<b>\$13,929</b>	<b>\$0</b>	<b>(\$105,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$105,000)</b>	

## MADACC Capital Improvements Projects 2024 - 2034

Project Name	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
Security System											
Radios											
Electric Gate											
Office Furniture											
Blacktop Parking Lots											
Washer/Dryer	\$10,000		\$15,000			\$15,000					
New Roof					\$50,000						
New Rooftop HVAC Unit	\$95,000	\$105,000		\$95,000							
Replace Generator			\$30,000								
Exterior Building Maintenance											
Replace Cat Condos Front Office											
Replace Dishwasher											
Medical Equipment Purchase (pending budget amendment)											
Crematory Relining											
<b>Total</b>	<b>\$105,000</b>	<b>\$105,000</b>	<b>\$45,000</b>	<b>\$95,000</b>	<b>\$50,000</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Starting Balance</b>	<b>\$535,160</b>	<b>\$430,160</b>	<b>\$375,160</b>	<b>\$380,160</b>	<b>\$335,160</b>	<b>\$335,160</b>	<b>\$370,160</b>	<b>\$420,160</b>	<b>\$420,160</b>	<b>\$420,160</b>	<b>\$470,160</b>
<b>Ending Balance</b>	<b>\$430,160</b>	<b>\$375,160</b>	<b>\$380,160</b>	<b>\$335,160</b>	<b>\$335,160</b>	<b>\$370,160</b>	<b>\$420,160</b>	<b>\$470,160</b>	<b>\$470,160</b>	<b>\$470,160</b>	<b>\$520,160</b>



**Debt Service Fund**

**MADACC 2025 Budget**

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual (6 mos)	2024 Estimate (12 mos)	2025 Proposed Budget	% Change From 2024
<b>Revenue</b>								
Billings to Members--Debt Service Fund	\$223,694.00	\$203,531.00	\$199,031.00	\$194,531.26	\$22,266.00	\$194,531.26	\$215,031.26	10.54%
Transfer from Capital Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
General obligation notes issued	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Premium on general obligation note	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total</b>	<b>\$223,694</b>	<b>\$203,531</b>	<b>\$199,031</b>	<b>\$194,531</b>	<b>\$22,266</b>	<b>\$194,531</b>	<b>\$215,031</b>	<b>10.54%</b>
<b>Expense</b>								
Interest Payment 5 yr Direct Loan	\$3,162.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Principal Payment 5 yr Direct Loan	\$115,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interest Payment 15 yr General Obligation Loan	\$55,531.26	\$26,765.00	\$49,031.00	\$44,531.26	\$22,266.00	\$44,531.26	\$40,031.26	-10.11%
Principal Payment 15 yr General Obligation Loan	\$50,000.00	\$176,766.00	\$150,000.00	\$150,000.00	\$0.00	\$150,000.00	\$175,000.00	16.67%
Transfer to Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Total</b>	<b>\$223,694</b>	<b>\$203,531</b>	<b>\$199,031</b>	<b>\$194,531</b>	<b>\$22,266</b>	<b>\$194,531</b>	<b>\$215,031</b>	<b>10.54%</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>	

\*\*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 2025 Budget

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual (6 mos)	2024 Estimate (12 mos)	2025 Proposed Budget	% Change From 2024
<b>Special Revenue Fund Revenue</b>								
License Fees	\$339,708	\$305,950	\$263,538	\$330,000	\$297,348	\$310,000	\$325,000	-1.52%
License Fee Handling Retainage	(\$169,854)	(\$152,975)	(\$131,769)	(\$165,000)	(\$148,674)	(\$155,000)	(\$162,500)	-1.52%
Ordinance Fees	\$69,921	\$66,115	\$52,973	\$50,000	\$14,429	\$50,000	\$50,000	0.00%
<b>Total</b>	<b>\$239,775</b>	<b>\$219,090</b>	<b>\$184,742</b>	<b>\$215,000</b>	<b>\$163,103</b>	<b>\$205,000</b>	<b>\$212,500</b>	<b>-1.16%</b>
<b>Special Revenue Fund Expenses</b>								
License Fees	\$169,854	\$152,975	\$131,769	\$165,000	\$148,674	\$155,000	\$162,500	-1.52%
Ordinance Fees	\$69,921	\$66,115	\$52,973	\$50,000	\$14,429	\$50,000	\$50,000	0.00%
<b>Total</b>	<b>\$239,775</b>	<b>\$219,090</b>	<b>\$184,742</b>	<b>\$215,000</b>	<b>\$163,103</b>	<b>\$205,000</b>	<b>\$212,500</b>	<b>-1.16%</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 2025 Budget

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual (6 mos)	2024 Estimate (12 mos)	2025 Proposed Budget	% Change From 2024
<b>General Fund</b>								
Beginning Balance (Jan. 1)	\$1,768,466	\$2,366,464	\$2,920,735	\$3,802,777	\$3,408,563	\$3,408,563	\$3,436,323	-9.64%
Operating - Net Revenue (Expense)	\$597,998	\$554,271	\$487,828	(\$42,224)	\$51,393	\$27,760	(\$55,846)	32.26%
Ending Balance (Dec. 31)	\$2,366,464	\$2,920,735	\$3,408,563	\$3,760,553	\$3,459,956	\$3,436,323	\$3,380,477	-10.11%
<b>Capital Projects Fund</b>								
Beginning Balance (Jan. 1)	\$567,989	\$597,989	\$611,918	\$625,847	\$520,847	\$520,847	\$520,847	-16.78%
Net Revenue (Expense)	\$30,000	\$13,929	\$0	(\$105,000)	\$0	\$0	(\$105,000)	0.00%
Ending Balance (Dec. 31)	\$597,989	\$611,918	\$611,918	\$520,847	\$520,847	\$520,847	\$415,847	-20.16%
<b>Debt Service 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>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>\$2,964,453</b>	<b>\$3,532,653</b>	<b>\$4,020,481</b>	<b>\$4,281,401</b>	<b>\$3,980,803</b>	<b>\$3,957,170</b>	<b>\$3,796,325</b>	<b>-11.33%</b>

## Member Billing - Operations

## MADACC 2025 Budget

2025 Proposed Operating Budget = \$2,554,457

Municipality	Animals Handled			3-Year Total	3-Year Average	Percent of Total	Member Billing
	2021	2022	2023				
Bayside	4	5	3	12	4.00	0.04	\$953.45
Brown Deer	60	70	63	193	64.33	0.60	\$15,334.69
Cudahy	165	101	127	393	131.00	1.22	\$31,225.55
Fox Point	17	7	12	36	12.00	0.11	\$2,860.36
Franklin	127	125	99	351	117.00	1.09	\$27,888.47
Glendale	70	74	73	217	72.33	0.67	\$17,241.59
Greendale	34	55	62	151	50.33	0.47	\$11,997.61
Greenfield	209	243	320	772	257.33	2.40	\$61,338.75
Hales Corners	38	26	114	178	59.33	0.55	\$14,142.87
Milwaukee	7,379	8,836	9,518	25,733	8,577.67	80.04	\$2,044,598.48
Oak Creek	224	193	179	596	198.67	1.85	\$47,354.79
River Hills	3	4	5	12	4.00	0.04	\$953.45
Saint Francis	48	54	65	167	55.67	0.52	\$13,268.87
Shorewood	39	49	33	121	40.33	0.38	\$9,613.97
South Milwaukee	156	192	149	497	165.67	1.55	\$39,488.81
Wauwatosa	194	199	171	564	188.00	1.75	\$44,812.25
West Allis	595	602	623	1,820	606.67	5.66	\$144,606.90
West Milwaukee	76	91	97	264	88.00	0.82	\$20,975.95
Whitefish Bay	16	32	25	73	24.33	0.23	\$5,800.17
<b>TOTALS</b>	<b>9,454</b>	<b>10,958</b>	<b>11,738</b>	<b>32,150</b>	<b>10,716.67</b>	<b>100.00</b>	<b>\$2,554,456.97</b>

## Member Billing - Capital Projects

## MADACC 2025 Budget

2024 Proposed Capital Billing = \$0

Municipality	Animals Handled			3-Year Total	3-Year Average	Percent of Total	Member Billing
	2021	2022	2023				
Bayside	4	5	3	12	4.00	0.04	\$0.00
Brown Deer	60	70	63	193	64.33	0.60	\$0.00
Cudahy	165	101	127	393	131.00	1.22	\$0.00
Fox Point	17	7	12	36	12.00	0.11	\$0.00
Franklin	127	125	99	351	117.00	1.09	\$0.00
Glendale	70	74	73	217	72.33	0.67	\$0.00
Greendale	34	55	62	151	50.33	0.47	\$0.00
Greenfield	209	243	320	772	257.33	2.40	\$0.00
Hales Corners	38	26	114	178	59.33	0.55	\$0.00
Milwaukee	7,379	8,836	9,518	25,733	8,577.67	80.04	\$0.00
Oak Creek	224	193	179	596	198.67	1.85	\$0.00
River Hills	3	4	5	12	4.00	0.04	\$0.00
Saint Francis	48	54	65	167	55.67	0.52	\$0.00
Shorewood	39	49	33	121	40.33	0.38	\$0.00
South Milwaukee	156	192	149	497	165.67	1.55	\$0.00
Wauwatosa	194	199	171	564	188.00	1.75	\$0.00
West Allis	595	602	623	1,820	606.67	5.66	\$0.00
West Milwaukee	76	91	97	264	88.00	0.82	\$0.00
Whitefish Bay	16	32	25	73	24.33	0.23	\$0.00
<b>TOTALS</b>	<b>9,454</b>	<b>10,958</b>	<b>11,738</b>	<b>32,150</b>	<b>10,716.67</b>	<b>100.00</b>	<b>\$0.00</b>

**Member Billing - Debt Service Fund**

**MADACC 2025 Budget**

2025 1st Installment 15 yr Genral Obligation Loan Interest (2nd Qtr)	\$20,015.63
2025 2nd Installment 15 yr General Obligation Loan Principal (4th Qtr)	\$175,000.00
2025 2nd Installment 15 yr Genral Obligation Loan Interest (2nd Qtr)	\$20,015.63
	<u>\$195,015.63</u>
	<u>Grand Total</u>
	\$215,031.26

Municipality	Equalized Value	Valuation Percentage	1st Installment	2nd Installment	Member Billing
Bayside	923,961,200	0.91	\$181.60	\$1,769.35	\$1,950.95
Brown Deer	1,418,846,900	1.39	\$278.87	\$2,717.04	\$2,995.91
Cudahy	1,813,477,000	1.78	\$356.43	\$3,472.74	\$3,829.17
Fox Point	1,675,976,100	1.65	\$329.40	\$3,209.44	\$3,538.84
Franklin	6,486,517,200	6.37	\$1,274.89	\$12,421.45	\$13,696.34
Glendale	2,617,390,300	2.57	\$514.43	\$5,012.21	\$5,526.64
Greendale	2,110,076,200	2.07	\$414.72	\$4,040.72	\$4,455.45
Greenfield	4,768,665,200	4.68	\$937.25	\$9,131.83	\$10,069.08
Hales Corners	999,863,100	0.98	\$196.52	\$1,914.70	\$2,111.22
Milwaukee	46,520,321,100	45.68	\$9,143.31	\$89,084.77	\$98,228.08
Oak Creek	5,844,532,500	5.74	\$1,148.71	\$11,192.07	\$12,340.78
River Hills	604,489,800	0.59	\$118.81	\$1,157.58	\$1,276.39
Saint Francis	1,021,635,600	1.00	\$200.80	\$1,956.40	\$2,157.19
Shorewood	2,393,653,500	2.35	\$470.46	\$4,583.76	\$5,054.22
South Milwaukee	1,917,999,000	1.88	\$376.97	\$3,672.90	\$4,049.87
Wauwatosa	10,284,774,700	10.10	\$2,021.41	\$19,694.98	\$21,716.40
West Allis	6,435,910,900	6.32	\$1,264.94	\$12,324.54	\$13,589.48
West Milwaukee	532,369,500	0.52	\$104.63	\$1,019.47	\$1,124.10
Whitefish Bay	3,467,256,000	3.40	\$681.47	\$6,639.67	\$7,321.14
<b>TOTALS</b>	<b>101,837,715,800</b>	<b>100.00</b>	<b>\$20,015.63</b>	<b>\$195,015.63</b>	<b>\$215,031.26</b>

## Member Billing - Total

Municipality	Prior-Year Total Member Billing			2025 Member Billing			Total Member Billing	
	2022	2023	2024	Operations	Capital	Debt Service		
Bayside	3,333.45	3,421.90	2,873.37	953.45	0.00	1,950.95	2,904.40	1.08%
Brown Deer	20,131.46	19,641.32	18,679.20	15,334.69	0.00	2,995.91	18,330.60	-1.87%
Cudahy	40,741.88	41,499.97	32,456.41	31,225.55	0.00	3,829.17	35,054.73	8.01%
Fox Point	7,473.23	7,406.75	5,671.70	2,860.36	0.00	3,538.84	6,399.19	12.83%
Franklin	47,308.31	45,588.53	42,153.48	27,888.47	0.00	13,696.34	41,584.81	-1.35%
Glendale	22,309.68	21,970.66	22,522.81	17,241.59	0.00	5,526.64	22,768.23	1.09%
Greendale	17,839.76	15,673.60	15,440.86	11,997.61	0.00	4,455.45	16,453.05	6.56%
Greenfield	70,114.86	68,248.88	63,685.19	61,338.75	0.00	10,069.08	71,407.83	12.13%
Hales Corners	8,313.47	9,601.37	8,980.96	14,142.87	0.00	2,111.22	16,254.09	80.98%
Milwaukee	1,935,442.74	1,926,087.38	2,064,713.13	2,044,598.48	0.00	98,228.08	2,142,826.56	3.78%
Oak Creek	70,276.07	74,284.46	59,322.03	47,354.79	0.00	12,340.78	59,695.57	0.63%
River Hills	2,098.11	2,110.68	2,001.73	953.45	0.00	1,276.39	2,229.84	11.40%
Saint Francis	14,653.34	15,288.04	14,300.97	13,268.87	0.00	2,157.19	15,426.07	7.87%
Shorewood	12,369.92	13,622.92	15,389.55	9,613.97	0.00	5,054.22	14,668.20	-4.69%
South Milwaukee	51,067.41	48,538.93	46,330.33	39,488.81	0.00	4,049.87	43,538.68	-6.03%
Wauwatosa	59,216.76	64,185.85	66,180.96	44,812.25	0.00	21,716.40	66,528.64	0.53%
West Allis	176,341.87	171,157.63	154,045.05	144,606.90	0.00	13,589.48	158,196.38	2.69%
West Milwaukee	20,959.58	20,308.19	21,368.01	20,975.95	0.00	1,124.10	22,100.05	3.43%
Whitefish Bay	10,021.80	10,441.02	12,950.82	5,800.17	0.00	7,321.14	13,121.31	1.32%
<b>TOTALS</b>	<b>2,514,051.05</b>	<b>2,579,078.08</b>	<b>2,669,066.58</b>	<b>2,554,456.97</b>	<b>0.00</b>	<b>215,031.26</b>	<b>2,769,488.23</b>	3.76%
Annual % Change		2.6%	3.5%				3.8%	